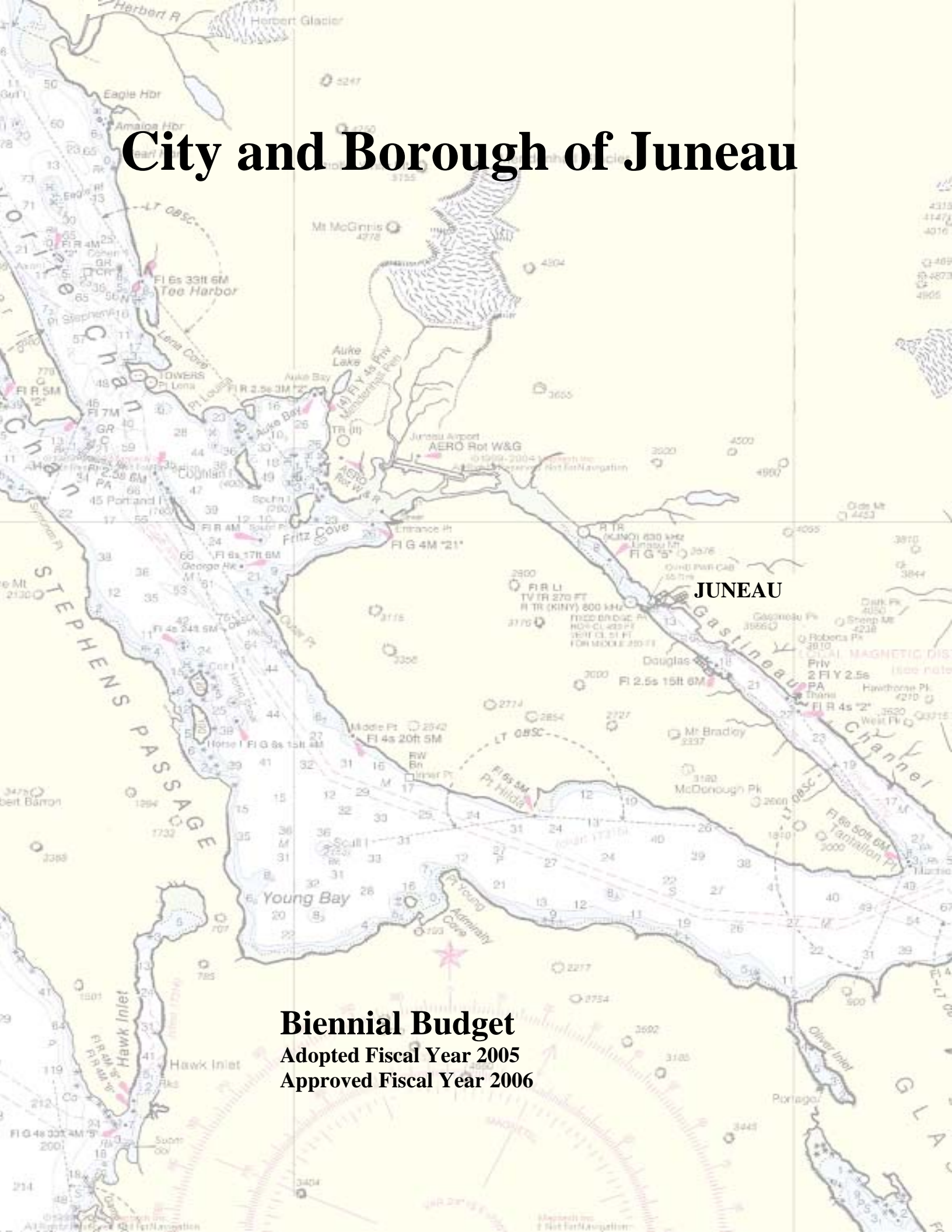


City and Borough of Juneau



JUNEAU

Biennial Budget

Adopted Fiscal Year 2005

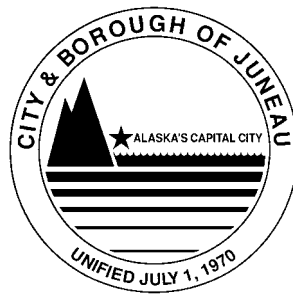
Approved Fiscal Year 2006

BIENNIAL BUDGET

BIENNIAL BUDGET

ADOPTED FY05

APPROVED FY06



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

Jeannie Johnson, *Chair*
Assembly Finance Committee

David Stone, *Deputy Chair*
Assembly Member

Randy Wanamaker
Assembly Member

Jim Powell
Assembly Member

Marc Wheeler
Assembly Member

Merrill Sanford
Assembly Member

Daniel Peterson
Assembly Member

Stan Ridgeway
Assembly Member

Rod Swope, *City and Borough Manager*
Donna Pierce, *Deputy City and Borough Manager*
Craig Duncan, *Finance Director*
Bonnie Chaney, *Budget Analyst*



VICINITY MAP

Eldred
Rock

Haines Borough Boundary

Mt. Nesserode

Approx. square miles
LAND ——— 1616
ICE FIELD ——— 928
WATER ——— 704
TOTAL ——— 3248

City & Borough of Juneau Boundary

Mt. Ogilvie

Devil's Paw

CANADA

LYNN CANAL

Barners Bay

Bridget Cove

LINCOLN ISLAND

Amalgam Harbor

SHELTER ISLAND

MENDENHALL VALLEY

LEMON CREEK

JUNEAU

DOUGLAS ISLAND

DOUGLAS

Taku Inlet

MANFIELD PENINSULA

Young Bay

Pt. Arden

Hawk Inlet

ADMIRALTY ISLAND

Port Snettisham

Mt. Ogden

Mt. Fremont
Morse

City & Borough of Juneau Boundary

Pt. Coke



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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	31,283

Employment and Economy

Public sector employment.....	7,526
Private sector employment.....	9,815
Unemployment.....	5.9%
Gross Business Sales by category (in thousands of dollars)	
Real estate	\$ 45,162
Contractors	\$ 128,908
Liquor and restaurant	\$ 73,497
Retail sales – general.....	\$ 157,386
Foods.....	\$ 109,391
Transportation and freight.....	\$ 130,418
Professional services	\$ 168,121
Retail sales – specialized.....	\$ 116,731
Automotive	\$ 81,299
Other	\$ 244,078

Streets

Miles of streets	87
Miles of sidewalks	32
Catch-basins.....	1,968
Miles of drainage ditches	69
Number of street signs	1,892

Water Services

Number of consumers	9,096
Miles of water mains.....	168
Number of fire hydrants.....	1,350
Number of wells.....	5
Number of reservoirs	9
Number of pump stations.....	9

Sewer Services

Number of customers	8,186
Miles of sanitary sewer	125
Number of lift stations	39
Number of wastewater treatment plants.....	3
Average yearly gallonage treated.....	1,314.3 million

Fire Protection

Number of stations	5
Number of firefighters	33
Number of volunteer firefighters	88

Police Protection

Number of stations	1
Number of police officers	47

COMMUNITY PROFILE

Parks, Recreation, and Culture

Number of recreation service parks	29
Total acres	479
Number of natural area parks	76
Total acres	3,085
Number of convention centers	1
Number of swimming pools	1
Number of ski areas	1
Number of youth centers	2
Number of golf courses (when the tide is out)	1
Number of harbors	
Private	3
Public	4
Number of boat launch ramps	7

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, 2003.

FY05 & FY06 BUDGET SCHEDULE

November 2003	Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
January 2004	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
February	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-March	Budget meetings were held between the Manager's Office and each department to discuss and review the departmental request.
March 24	The School District submitted their proposed FY05 budget to the Assembly on or before this date.
April 08	The date the Manager's FY05 & FY06 Proposed Biennial Operating Budget was delivered to the Assembly.
April 12	Introduced the FY05 Appropriating Ordinances at the Regular Assembly meeting.
April 9 to June 15	The Assembly Finance Committee met every Wednesday evening from 5:00 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.
April 26	Regular Assembly Meeting: Public hearings on the proposed FY05 budget ordinances and to indicate the amount to be made available for School District support.
May 27	Assembly Board of Equalization (BOE) heard the 2004 property assessment appeals.
June 1	The date the Assessor certified the real and personal property assessment roll.
June 14	The- FY05 operating budget, FY05 capital improvement program budget, and 2004 property tax mill levy were adopted.
July 01	The date property tax statements will be mailed.
July 01 to June 30	July 01, 2004 to June 30, 2005 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 FY04 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, whichever 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, 2002

President

Executive Director

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

The CBJ budgets for services in cost centers referred to as "funds". In some cases, multiple services can be accounted for within a single fund (such as the General Fund) and in other cases services are accounted for separately. How services are combined within a fund generally relates to the restrictions placed on the uses of the revenue sources. The services provided by the CBJ can be divided into three areas: general governmental functions (including the General Fund), business-type functions (enterprise funds) and capital projects. The general governmental functions are either solely or significantly funded with general tax levies (property and sales tax). The General Fund, within the category of general governmental, is used to fund unrestricted areawide general public services. Business-type functions are mainly funded through user fees. Capital projects represent general tax and special tax levies and general operating funds used for capital project support. When complying with generally accepted accounting principals (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
- Personnel

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets

Sales Tax

Nonmajor Funds

- Capital Transit (*see Note 1*)
- Chemical Dependency (*see Note 2*)
- Debt Service
- Downtown Parking
- Eaglecrest
- Fire Service Area
- Hotel Tax
- Library Minor Contributions
- Marine Passenger Fees
- Mental Health (*see Note 2*)
- Port Development
- Special Assessments
- Tobacco Tax
- Visitor Services

- 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
Sewer Utility

Nonmajor Funds

Hazardous Waste Management
Harbors and Docks

Capital Project:

Major Funds

Capital Projects

Nonmajor Funds

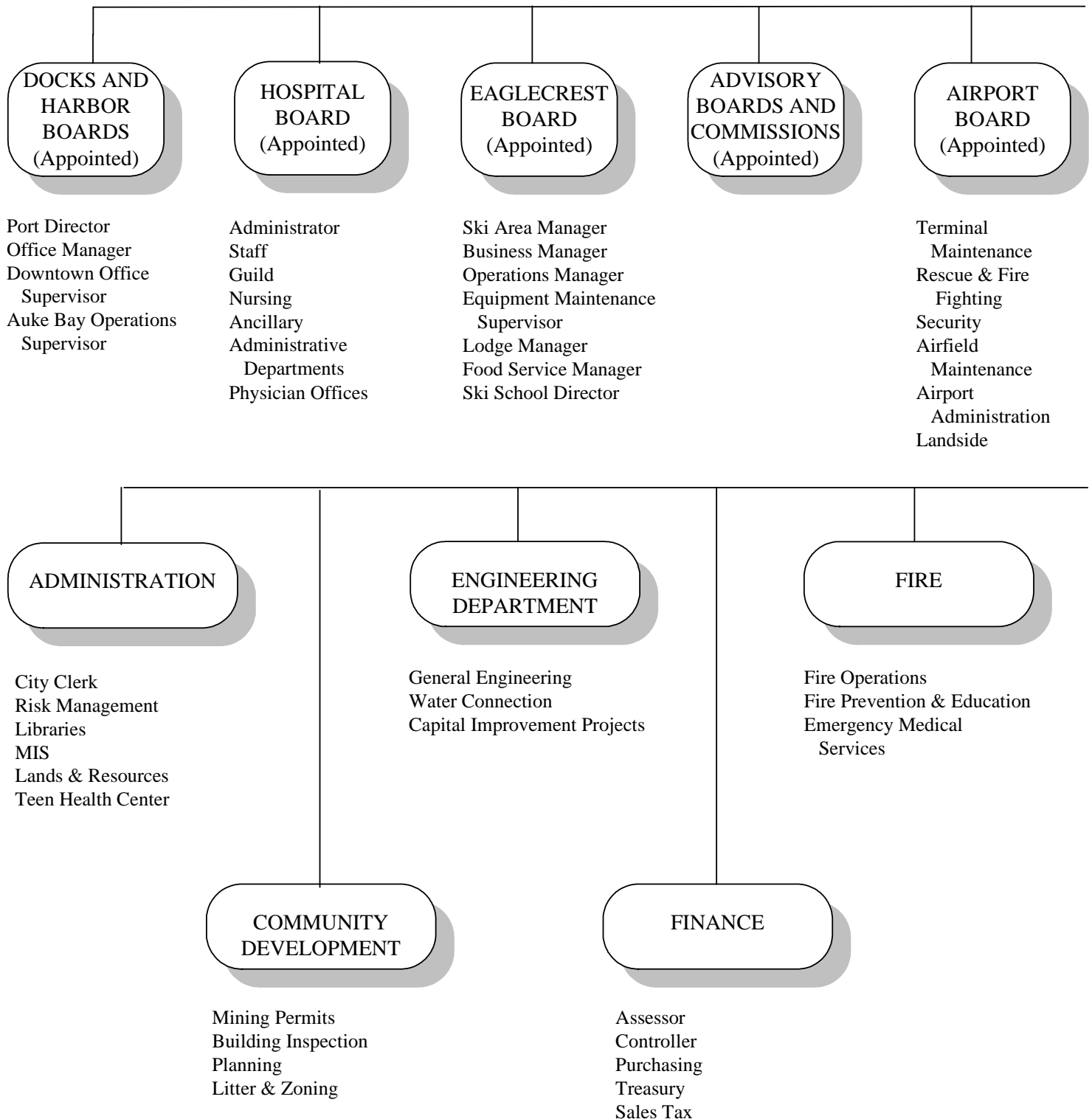
Note 1: Although Capital Transit is not considered a major fund, it receives 76% of its operational funding from the Roaded Service Area, a major fund.

Note 2: The Health and Social Services Department was eliminated in 2001, with the Mental Health Division functions being privatized and the Chemical Dependency Division functions transferring to Bartlett Regional Hospital. The residual activity in these funds is the result of continued collection efforts and the elimination of a deficit fund balance in the Mental Health Fund.

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

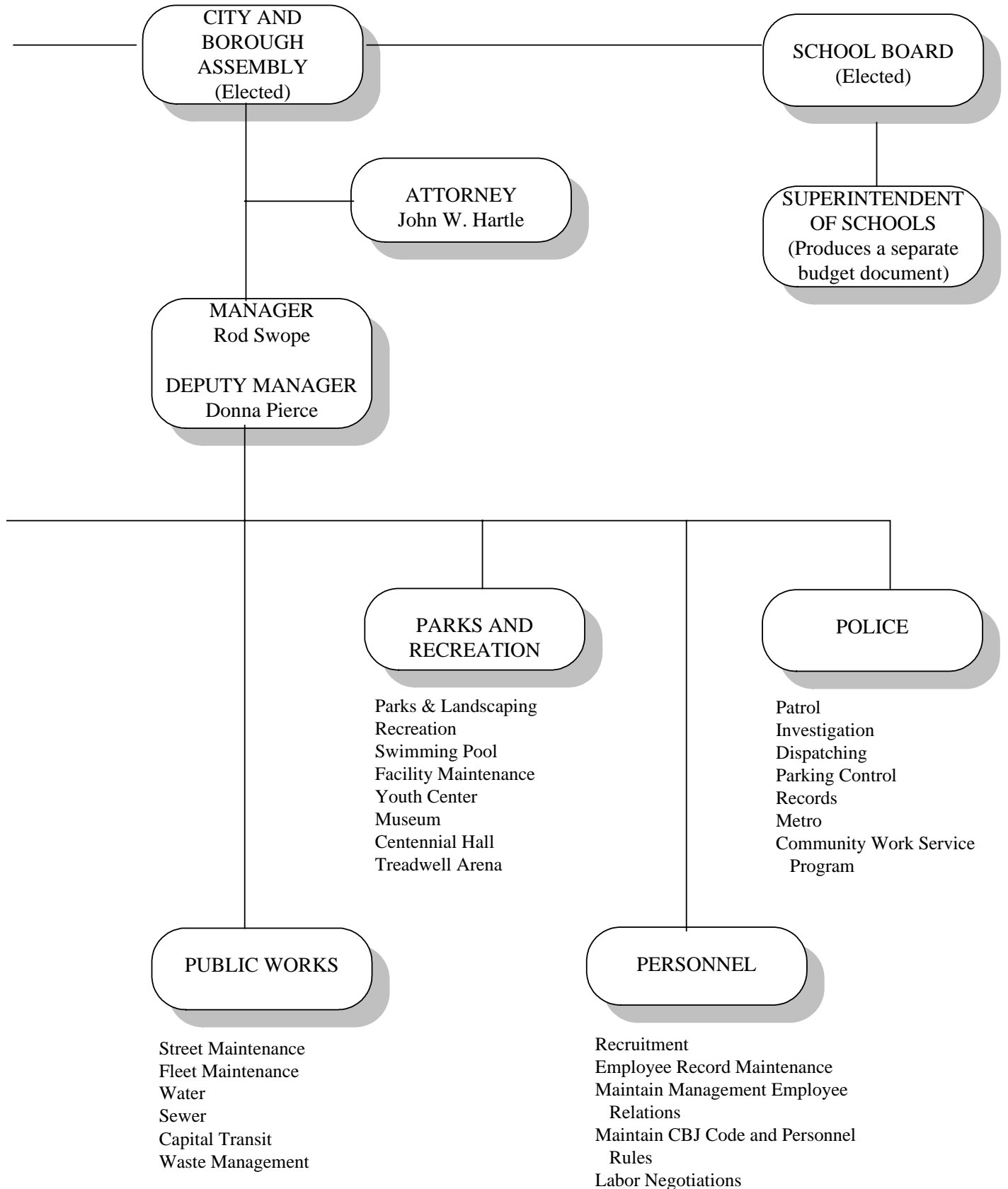
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



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 *(orange dividers)*

This section, which has three (3) subsections, includes an analysis of the overall budget issues, deliberations and budgetary decisions.

- City Manager's Budget Message – This subsection outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides an overview and summary of the budget process; comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ); and changes in FTE's (full time equivalents).
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

Financial Summaries *(orange dividers)*

This section contains the following comparative schedules for FY03 Actuals, FY04 Amended Budget, FY04 Projected Actuals, FY05 Proposed Budget and FY06 Proposed 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 – FY05 & FY06 and Changes in Fund Balances Overview (narrative).

Property Assessment and Taxation *(orange divider)*

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 *(orange divider)*

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

Capital Projects *(orange divider)*

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY05 and a listing of existing projects.

General Governmental Funds *(orange divider)*

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 *(all blue and yellow dividers)*

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 *(orange divider)*

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

Glossary *(orange divider)*

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



August 27, 2004

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the City and Borough's FY05 adopted and FY06 conceptually approved Biennial Budget. The Assembly received the Proposed Biennial Budget on April 5, 2004, began their budget review and deliberations (sitting as the Finance Committee) on April 8, 2004 and adopted the first year, FY05, of the biennial budget on June 14, 2004. At that time, the Assembly also approved, in concept, the FY06 budget. The conceptually approved FY06 budget will be brought back before the Assembly for review, updating and adoption in the spring of calendar year 2005.

Over the years we have continued to hold-the-line on governmental growth and spending in light of State funding reductions and operating cost increases. This has made it difficult for the CBJ to continue providing a sustained level of public service for a growing community. Each year when we balance service levels to taxation we are left with fewer options. For this biennial budget submission there was considerable effort expended by staff to balanced the budget. In balancing the budget, our goal was to maintain core services and, where possible, minimize job loss. My Proposed FY05 & FY06 Biennial Budget was fiscally conservative. It included a combination of revenue increases (\$260,000) and maintenance level operating budget decreases (\$2.75 million, including 11.38 FTEs) totaling \$3.03 million for the biennial budget period.

During the budget review process, the State legislature approved a significant increase in the foundation funding formula for education. This change provided \$3.1 million in additional State funding to the School District and allowed the City to contribute additional local support under the State's education formula. The Assembly has a consistent record of supporting education to the maximum allowed by state law, however, it was not possible to provide the additional educational support without identifying additional revenues or reductions to other general government services. The Assembly's final decision was to increase the mill levy rate by 0.36 mills (from 11.64 to 12.00 mills). This \$998,800 increase in property taxes allowed us to provide an additional \$677,800 in support to education and \$321,000 for general governmental operations. The additional general government funding restored some of the proposed Biennial Budget decrements. The result was the restoration of 4.06 FTE's (Information System Specialist, Police Officer, Public Safety Dispatcher, and increased hours for seasonal Park Maintenance Workers and part-time Recreation Leaders) in FY05 and FY06 from the 11.38 FTE reduction in the proposed biennial budgets. Capital Transit Bus Driver positions (1.25 FTE) were restored for FY05 due to an increase in funding from Marine Passenger Fees to allow for the continuation of 1/2 hour bus service during the summer months.

CITY MANAGER'S BUDGET MESSAGE

In developing the FY05 and FY06 Biennial Budget, we started with a review of the known major budget issues. These are the operating costs and revenue changes, which we have little control over such as State revenues, property assessments, sales tax revenues, Public Employees Retirement System (PERS) contribution rates, healthcare, etc. The major budgetary impacts, both negative and positive, addressed when developing the initial budget projections included:

Negative Impacts:	<u>FY05</u>	<u>FY06</u>
Elimination of State Federal Fiscal Relief (one-time funding in FY04, <i>see note</i>)	\$ 560,000	\$ 560,000
Public Employee's Retirement System (PERS) contribution Increases	1,000,000	2,020,000
Increases in Operating Costs (School District funding, wage increases, commodities and services, etc.)	630,000	1,230,000
Reductions in Investment Interest Earnings	320,000	210,000
Loss of one-time funding (fund balance carryovers used in FY04)	<u>3,300,000</u>	<u>3,300,000</u>
Total Negative Impacts	<u>\$5,810,000</u>	<u>\$7,320,000</u>
 Positive Impacts:		
Increase in Sales Tax and Property Tax	\$1,470,000	\$2,000,000
Healthcare (implementation of cost savings and sharing measures)	400,000	-
Increase in the Tobacco Excise Tax (includes FY04 carryover)	375,000	300,000
Additional carryover from FY03	650,000	-
Projected FY04 and FY05 revenue and expenditures variances from budget	<u>1,390,000</u>	<u>400,000</u>
Total Positive Impacts	<u>\$4,285,000</u>	<u>\$2,700,000</u>
Total Projected Shortfalls	<u>\$1,525,000</u>	<u>\$4,620,000</u>

Note: The State Revenue Sharing and Safe Communities Programs were eliminated in FY03. In FY04, the CBJ budgeted for a one-time receipt, through the State, of Federal Fiscal Relief Funds of \$560,000.

In responding to known changes during the budget development process we also identified some unexpected budget impact items. Reductions in hotel tax revenues made it necessary to provide \$185,000 per year in general governmental support to Centennial Hall. This is first time it has been necessary to provide a subsidy to this function. The anticipated revenue increases from 30-minute bus service (implemented in FY03) did not materialized as originally expected. To meet the funding needs of Capital Transit, it was necessary to increase the City's subsidy by approximately \$270,000 per year.

I kept the departments informed on our budgetary situation and instructed them to -

- Operate as conservatively as possible and keep spending to the absolute minimum,
- Prepare their FY05 and FY06 budgets at the absolute minimum funding levels necessary to maintain services, and
- Submit a specified dollar amount of decrements or revenue enhancements, minimizing impacts on core services.

CITY MANAGER'S BUDGET MESSAGE

The FY05 budget development target for sustainable decrements and/or revenue enhancements was initially set at \$2 million per year or \$4 million for the Biennial Budget (about 5% of our operations). The \$2 million target was then allocated to each department based upon the core services they provide and their ability to sustain budget reductions. The decrements submitted were to be sustainable and carry forward to future years and not just one-time savings, although all budget saving measures were encouraged. The final budget reductions proposed for FY05 were more than required to balance the FY05 budget. It is absolutely necessary that we carry some surpluses over to FY06 to help offset projected funding shortfalls. It is important to note that the anticipated 5% (or \$1 million) per year increase in PERS employer costs funded in FY05 and FY06 will likely continue through FY08. A list of the changes can be found in the *Executive Summary* and in the departmental *Budget Highlights* sections of this document.

As we worked our way through the budget development process it turned out that our financial position was somewhat better than projected. The main revenue increase was due to unanticipated growth in real property assessed values. We originally projected real property value growth for FY05 (January 1, 2004 assessment) at 4% and for FY06 at 2%. These amounts have now been adjusted by our Assessor to 5.5% for FY05 and an additional 5% for FY06. However, this increase in assessed values was not enough to balance the FY05 & FY06 Biennial Budget without the budget reductions noted on the previous page.

It is important to note that while I did proposed an operating budget that included significant reductions, this did not include any funding reductions for education. When developing the target reductions for each of the departments, the \$600,000 that would have been the proportionate "share" for the School District was allocated to other departments and the School District was held harmless. The amount of funding identified for the School District's general operations was the maximum amount allowed under State law at the time (\$18,157,200). In addition to the operational funding, the budget contains \$123,000 for community schools and \$190,000 for student activities.

The CBJ Department Directors and their dedicated staff have all worked hard and with a spirit of cooperation to meet our goals and provide you with a balanced budget. Again, special thanks are due to Donna Pierce, Deputy City Manager; Craig Duncan, Finance Director; Bonnie Chaney, Budget Analyst, and the Finance Department staff who have all had a hand in preparing this budget document.

Juneau is a strong community where the citizens have come to expect responsive municipal services, delivered in an efficient manner. Our future looks positive and I am proud of the entire municipal team that has come together to serve our taxpayers and citizens.

Respectfully submitted,



Rod Swope
City & Borough Manager

NOTES

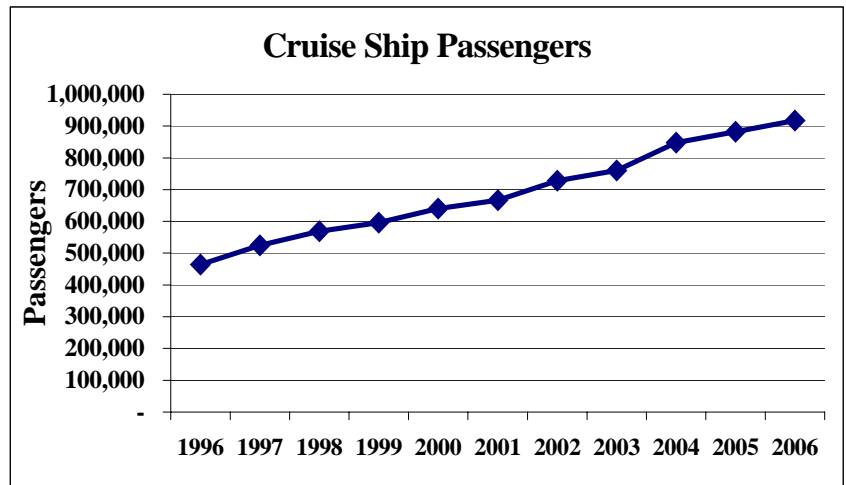
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BUDGET HISTORY AND OVERVIEW

BUDGET HISTORY

The City's economic growth has been slow to flat for the last 7 years. Much of the flattening in our economic growth can be attributed to State budget funding shortfalls. The CBJ continues to rely heavily on State employment for our economic base. State employment comprises just over one quarter (26%) of our total employment. The Governor and the State Legislature have been struggling with developing an acceptable long-range plan that will meet the State's future financial needs. The State has been operating in a deficit position for a number of years and projections indicate they will exhaust their funding surpluses (Constitutional Budget Reserve) over the next three years. Although recent oil price increases may extend this date a bit longer. In responding to these budgetary funding shortfalls, the Governor and the Legislature have pressed for reductions in State spending. We expect this trend to continue or accelerate until the State can identify and implement a long-term budget solution. As part of the State's budgetary balancing process the Governor and Legislature have looked at various ways of reducing costs and/or increase revenues. The State has shifted costs to local governments, reduced state support and/or intercepted pass-through funding.

Offsetting the negative economic pressures of the State's budget problems has been very strong growth in tourism. Juneau has experienced significant growth in cruise ship passenger visits over the past 10 years. Initial projections indicate that as many as 850,000 cruise ship passengers may visit Juneau during the 2004 cruise season. During this period it is estimated that cruise ship passengers will spend \$148,000,000 in Juneau (based on the 2003 Alaska Travelers Survey done by the McDowell Group).



Juneau also continues to benefit from large-scale mining. Mining was Juneau's first basic industry and the backbone of the local economy until World War II. The largest operating mine in the Juneau area, Green's Creek, is located on Admiralty Island, 18 miles west of downtown Juneau, and within the CBJ boundaries. Currently the Green's Creek Mine employs approximately 265 individuals. Based on exploration information the Green's Creek Mine life expectancy may run until the mid 2020's. Juneau has another large-scale mine project under development, the Kensington Gold Project. The Kensington project is located 45 miles north of Juneau and inside the CBJ borough. This mine project is currently in the permitting phase. The Kensington mine developers, Coeur Alaska, hope to start site construction as early as late summer or early fall of 2004. Initial estimates indicate that the Kensington mine would employ approximately of 225 (325 during the construction phase) and produce 2,000 tons of ore per day for at least 10 years.

MAJOR REVENUE TRENDS

Approximately 75% of our general governmental operations (including general support to education, but excluding the education function) are funded from property and sale tax revenues. Changes in these revenue sources represent the greatest impacts to our operational budget. While these revenues tend to be stable, they can and are impacted by actual and perceived economic changes, such as a proposal to relocate the capital. This is especially true with sales tax in that perceived economic concern can result in significant and immediate changes in local buying. Property assessments, on the other hand, are less volatile due to the timing and nature of how property is valued and, of course, actual tax revenues depend upon the mill levy that is set by the Assembly.

The CBJ is required by state law to assess real property at its full and true (market) value. Property assessments grew on average from FY90 (calendar 1989 assessments) through FY97 (calendar 1996 assessments) at a rate of 6% to 10% per

BUDGET HISTORY AND OVERVIEW

year. This growth was due to a combination of property valuation increases and new construction. After FY97 (calendar 1996 assessments) the growth in property assessments dropped dramatically. This was due to a significant slowdown in new construction and a flattening in property value growth. Total assessments for FY05 (calendar 2004) increased by 5.5%. If we exclude the estimated increase due to new construction, the actual value growth estimate drops to approximately 4.6%. The City Assessor attributes much of this jump in assessed value growth to records low mortgage interest rates. This assessed value growth matches reasonably well with the national average of 8.4% and the Pacific States' average of over 13%. It should be noted that increases in property values also come with a direct negative expenditure impact. The State's educational funding formula includes a provision that requires local governments to contribute 4 mills in Full and True Value (what we could tax, not what we choose to tax) to education. Any increase in property value results in a direct increase in local support to education and a dollar for dollar offsetting reduction in state support to education. *A more detailed explanation of property assessment and taxation is presented in the "Property Assessment and Taxation" section.*

Sales tax revenues grew on average from FY90 through FY96 and into early FY97 at a rate between 5% and 9% per year. In May 1997, we started to experience a significant flattening in our sales tax growth rate. Between FY98 and FY02 summer sales tax growth dropped to 2% to 4% and winter was flat to slightly negative. The summer quarter growth has been largely supported by significant increases in cruise ship tourism. For the FY05 budget, we are projecting total sales tax growth of approximately 1.5%. This is a material improvement over the FY04 growth rate of less than 1%. The FY04 revenue growth decreased was attributed to tourism growth declines due to concerns over the war in Iraq, the SARS virus, and the economic climate at the beginning of the tourist season. *Additional sales tax information is presented in the "Major Revenue Analysis" section.*

Another significant revenue impact was the elimination of the State Revenue Sharing and Safe Communities programs by the Governor in FY04. The Governor did provide one-time transitional funding of \$560,000 in FY04. The transitional funding was provided as a pass-through of Federal Fiscal Relief Funds to states. Continuing reductions in funding support for these State programs has been an issue for the past 15 years. In the early to mid 1980's, the State provided a significant amount of support to local government. During this period the CBJ was receiving up to \$10 million in state operating support annually. However, funding for these programs has been a State funding reduction target since FY87. The FY05 and FY06 Biennial Budget includes no anticipated funding for these programs. *Additional information on state revenues can be found in the "Major Revenue Analysis" section.*

FUNDING FOR EDUCATION

Funding for education is an important responsibility of local government and required by State law. The Assembly must evaluate our education-funding needs equally with other essential governmental functions. Safe streets, parks and recreation programs, effective law enforcement, good libraries, the swimming pool, and well-maintained school buildings all contribute to the well being of our children. In responding to the District's FY05/FY06 funding request, this includes general operating support slightly less than the maximum allowed under the state law. In addition to the funding support for the District's general operations, the FY05/FY06 Biennial Budget includes \$65,000 for school sports field maintenance (through Parks and Recreation), \$123,000 in funding for Community Schools and \$190,000 for student activities. This budget contains many components that support children in addition to the direct financial support provided to the School District.

On March 23, 2004, the District submitted their funding requests for the FY05 and FY06 Biennial Budget. Subsequent to this the State legislature approved an increase to the State Foundation Funding Formula. This increase allowed the District, under the formula, to request additional funding from the City. The tables presented on the following page compares the School District's funding requests with the adopted budgets for FY02 through FY05 and the approved funding for FY06.

BUDGET HISTORY AND OVERVIEW

	<u>FY02 Request</u>	<u>FY03 Request</u>	<u>FY04 Request</u>	<u>FY05 Request</u>	<u>FY06 Request</u>
Requested Funding – General Operations	\$17,276,600	17,731,200	17,865,300	18,870,000	19,045,300
Requested Funding – Outside General Oper.	-	835,500	292,100	-	-
Total Funding Requested	<u>\$17,276,600</u>	<u>18,566,700</u>	<u>18,157,400</u>	<u>18,870,000</u>	<u>19,045,300</u>

	<u>FY02 Adopted</u>	<u>FY03 Adopted</u>	<u>FY04 Adopted</u>	<u>FY05 Adopted</u>	<u>FY06 Approved</u>
Funding within the State funding cap	\$17,276,600	17,731,200	18,171,200	18,835,000	19,015,700
Additional Funding, outside State funding cap	-	261,800	110,000	-	-
Total	<u>17,276,600</u>	<u>17,993,000</u>	<u>18,281,200</u>	<u>18,835,000</u>	<u>19,015,700</u>
Budget Difference from Request	\$ -	(573,700)	123,800	(35,000)	(29,600)
Percentage Funding of Request	<u>100.0%</u>	<u>96.9%</u>	<u>100.7%</u>	<u>99.8%</u>	<u>99.8%</u>

Note 1: Basic need is the minimum amount of funding provided to a school district from the State and the local municipality. It is based on the number of students adjusted for items such as special and intensive needs students, number of students per school building, and correspondence students.

Note 2: The "cap" is the maximum funding a municipality is allowed to contribute to the local school district. A municipality is allowed to contribute up to 23% of basic need. CBJ funded to the cap for FY02, FY03 and FY04. CBJ is funding \$35,000 less than the cap in FY05 and \$29,600 less in FY06.

The State's education funding formula has resulted in a gradual increase in the percentage and amount of general school district operations being funded from local tax dollars. The State's education funding formula places a "basic need" cap on the total funding in which the State shares. The State funds the amount between "basic need" and four mills of local full and true property value (full and true property value is the total assessed and optionally exempted real and personal property). Since the value of property changes with growth as well as inflation, this tends to increase the proportional share of local government support while reducing, on a dollar-for-dollar basis, the State's share. In FY86, the CBJ provided the School District with \$7,350,000, or 28% of its total operational support (excluding the District's special revenue funds and the CBJ's bond debt service). The adopted FY05 operating budget includes \$18,835,000 in local funding support for the School District's general operations. This \$11,485,000 or 156% increase in funding has resulted in the CBJ share of educational support climbing to more than 43% of the School District's general operations. This growth has had a direct impact on the relationship between the mill levy used for education and used for all other government purposes. The amount appropriated for educational support in FY05 is equal to an areawide mill levy of 6.79, or more than 62% of the general operating property tax levy.

ASSESSMENTS, MILL LEVIES AND THE TAXPAYER IMPACTS

One of the more important issues driving development of the budget is the financial impact to property owners. The CBJ's mill levy consists of two parts. A levy for operations and a levy for debt service. The mill levy for operations is restricted by the Charter to a maximum of 12 mills.

Shown on the following page is a comparison of adopted mill levies for FY02 through FY05 and the approved mill levy for FY06.

BUDGET HISTORY AND OVERVIEW

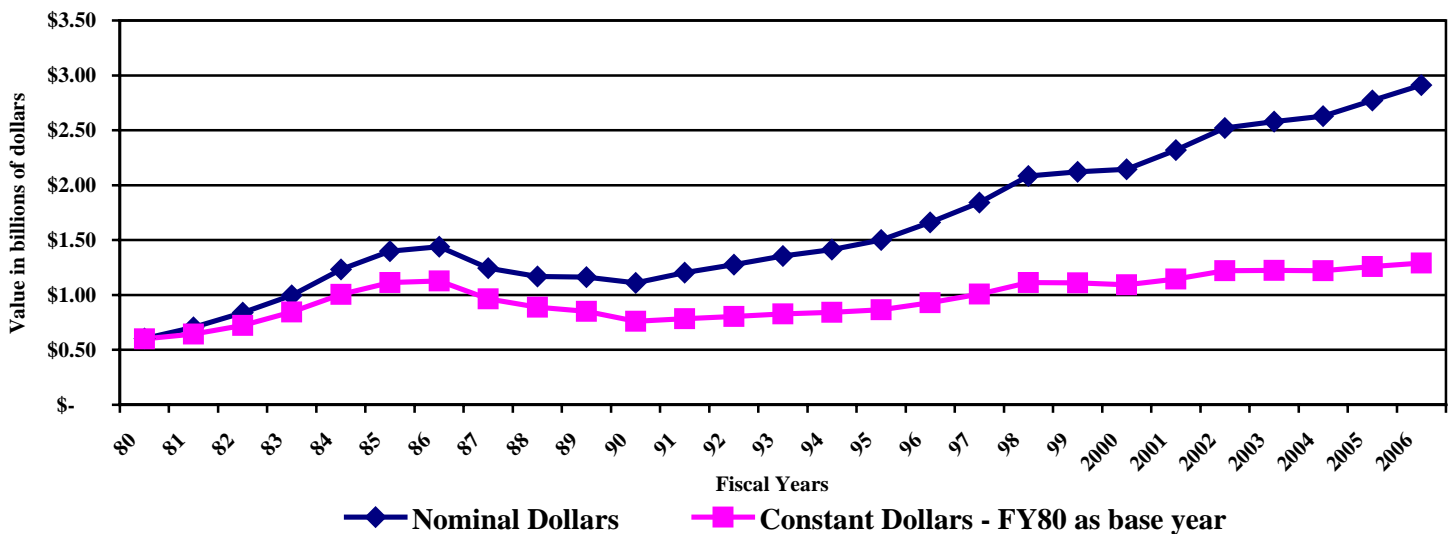
	FY02	FY03	FY04	FY05	FY06
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Approved</u>
Operational Mill Levy	10.20	10.44	10.44	10.94	10.80
Debt Service Mill Levy	1.27	1.03	1.20	1.06	1.61
Total Levy	11.47	11.47	11.64	12.00	12.41
Percent Change	(4.7 %)	-%	1.4%	3.1%	3.4%

The adopted budget for FY05 contains an increase of 0.36 mills for an overall mill levy of 12.00. Sixty-eight percent (\$667,800) of the increase was used for additional Education funding with the remainder going to restore some decrements to general government that had been proposed in the preliminary budget. The approved mill levy for FY06 is 12.41 or 0.41 mills greater than FY05. The approved FY06 increase is necessary to fund anticipated general obligation school construction bond debt service increases. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. State law requires the Assessor to value real property at its full market value. Mill levies are set by Assembly action at a level required to fund governmental operations. The estimated assessed value for the 2004 assessment year (the FY05 budget year) increased by 5.4% or \$143 million over the 2003 assessment. This increase is due to a combination of increases in assessed values and new construction.

The 2004 assessed value changes include the following anticipated changes:

- New construction of \$20 million (estimated) or 0.8% in total value,
- Real property increases of \$133.0 million or 5.0% in total value, and
- Business personal property reductions of \$10.4 million or 0.4% in total value.

Assessed Values



Excluded from the 2003, 2004 and 2005 property values, shown above, is a 2001 change in the taxation of aircraft. The Assembly elected to shift the taxation of aircraft from an ad valorem property tax to a flat rate property tax. This action decreased property assessment rolls by an estimated at \$26 million. (A more detailed explanation of current and past property assessments and mill levies are contained in the "Property Assessment and Taxation" section of this document.)

BUDGET HISTORY AND OVERVIEW

CAPITAL PROJECTS BUDGET

The CBJ has historically placed significant emphasis on funding needed improvements to community facilities and infrastructure. This biennial budget continues the policy by including more than \$18.9 million in FY04 and \$14.6 in for capital improvement projects. The majority of our capital project funding has historically come from temporary sales tax levies and voter approved general obligation bonding. Voters have consistently supported temporary sales tax levies to fund local improvements. On October 3, 2000, voters approved two temporary tax levies for capital projects.

- On October 5, 1999, voter approved \$62.9 million in general obligation bonds to fund renovation to the Juneau Douglas High School (\$13 million) and to fund the construction of a second high in the valley (\$49.9 million). However, on May 25, 2004 in a special election the voters decided to not proceed with construction of the second high school. With this decision \$26.9 million of authorization will not be issued and \$18.2 million in unexpended proceeds from issued bonds will be redirected to other needed school projects or used to defease the underlying debt.
- On October 3, 2000, voters approved –
 - Extending a 3% temporary sales tax levy for an additional 5 years. This temporary sales tax includes 1% for roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements, 1% for general operations and 1% allocated annually by the assembly.
 - Extending a 1% temporary sales tax levy for an additional 5 years. This temporary sales tax is to provide partial funding for school facility repairs, an ice rink and an expansion and improvement to the Bartlett Regional Hospital.
 - \$7.7 million in general obligation bonds to fund renovation to various school facilities.
- On October 1, 2002, voters approved \$15 million in general obligation bonds to fund the cost of acquiring, constructing and equipping various harbor, utility and recreation capital improvement projects.
- On June 3, 2003, voters approved –
 - \$12.5 million in general obligation bonds to fund the cost of renovating the Juneau Douglas High School.
 - \$12.6 million in general obligation bonds to fund a portion of the cost of constructing a new valley high school.
- On October 7, 2003, voters approved \$6.9 million in general obligation bonds to fund the cost of renovations, upgrades and improvements to the Floyd Dryden Middle School and the Harborview Elementary School.

(A more detailed explanation of capital projects is contained in the "Capital Projects" section of this document.)

GROWTH MANAGEMENT

When addressing these concerns, it is important to distinguish between the various types of services provided by the CBJ and how these services are funded. While all of the services we provide require operational revenues, the sources vary greatly. General governmental functions and local support for education are largely supported through property and sales tax levies while other functions such as the hospital, utilities, airport, and harbor services are funded through user fees. In addition there has been some shift in who provides the service. Due to budget constraints, the state has stopped providing some required local services. Local governments have assumed many of the more critical services. One of the most visible examples of this shift was the elimination of State Trooper law enforcement services in Juneau. By default the Juneau Police Department ultimately assumed this public safety service. Service shifting has resulted in a significant operational impact to the CBJ that continues to show in the budget. In FY93, the total operating budget for the Juneau Police Department (JPD) was \$5.16 million. The FY05 adopted budget includes \$9.4 million in funding for the JPD. A large portion of this 88% increase can be attributed to services previously provided by the State.

In responding to concerns of growth in local government, the CBJ's Assembly and management have shown leadership and responsibility in budgetary control. After adjustments for inflation, the CBJ's general government FY05 adopted budget is approximately 1% less than the FY95 budget. A portion of this reduction occurred when the Health & Social

BUDGET HISTORY AND OVERVIEW

Services Department was dissolved. The following table (adjusted for inflation using an average of the Seattle and Anchorage CPI) summarizes the overall budgetary changes which have occurred during the past 10 years.

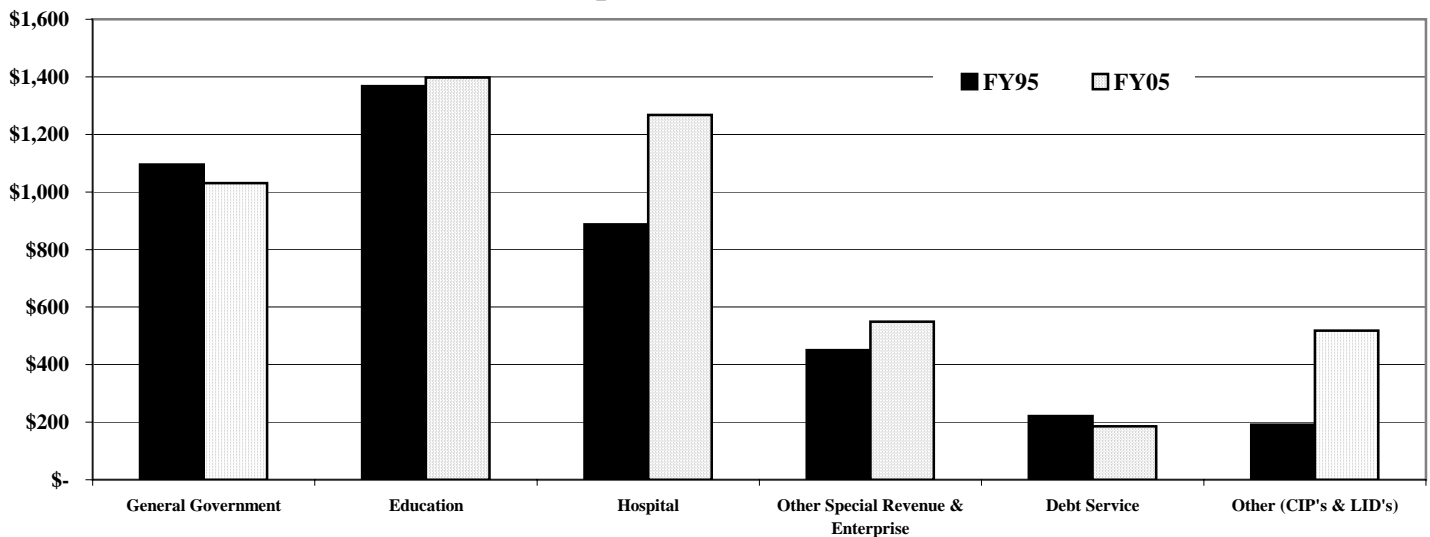
Budgetary Comparison FY95 to FY05

In Constant Dollars (in millions)

<u>Service Category</u>	<u>FY95</u>	<u>FY05</u>	<u>% Change</u>
General Government	\$ 32.6	\$32.2	(1.2%)
Education, including special revenue funds	40.7	43.7	7.4%
Bartlett Regional Hospital	26.4	39.6	50.0%
Other Special Revenue and Enterprise Funds	13.4	17.2	28.4%
Debt Service	6.6	5.8	(12.1%)
Other (CIP's and LID's)	5.6	16.2	189.3%

While the numbers on the previous show the change in constant dollars, it is important to take into consideration community growth. During the same period, population has grown from 29,775 in 1995 to 31,283 in 2003, a 5.1% increase for this 10-year period. The per capita general governmental services graph, shown on the following page, takes into consideration the impacts of population changes by displaying, in constant dollars, the per capita actual expenditures for FY95 next to the adopted FY05 budget.

FY95-FY05 Expenditure Comparison Per Capita in Constant Dollars

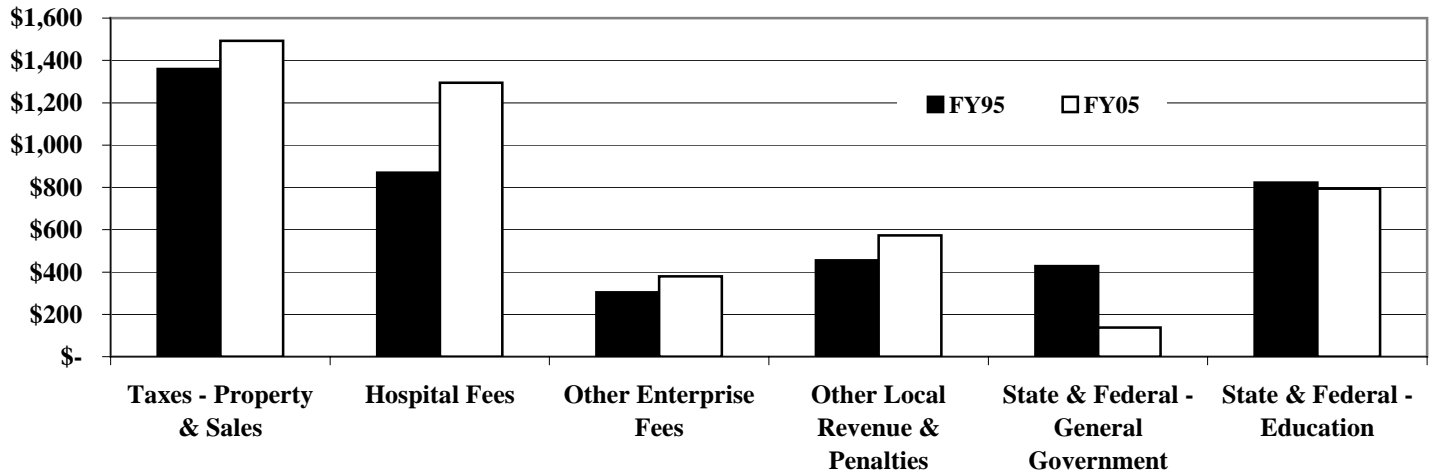


As previously noted, we have seen a cyclical shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted in growth in CBJ's services and budgets while allowing for reductions in the property tax mill levies. In 1986, State support to local governments started declining as the State struggled with sharp reductions in revenues. The State addressed its revenue shortfalls in various ways, one of which was to sharply reduce the amounts appropriated for general local government support (these revenue reductions were in addition to the shifts in services previously noted). The CBJ received approximately \$10 million dollars in funding in FY86. In FY05, funding for these programs has been completely eliminated from the State's budget. This reduction is equivalent to approximately 3.6 mills or 30% of the total FY05 general operating property tax levy. The per

BUDGET HISTORY AND OVERVIEW

capita revenue comparison graph, shown below, takes into consideration the impacts of population changes by displaying, in constant dollars, the CBJ's per capita revenues for FY95 next to the FY05 adopted budget.

**FY95-FY05 Revenue Comparison
Per Capita in Constant Dollars**



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

LONG RANGE OUTLOOK

The health of the State's economy is one of the greatest issues facing Juneau. The State legislature has been struggling with the development of a long-range fiscal plan and their failure to adopt one leaves a degree of uncertainty for Juneau's future. The State's economy relies heavily on oil royalties and taxes (about 84% of general fund revenues) and with the price of oil at recent high levels, the desire and need for a long-range fiscal plan has dwindled. In an attempt to move a long-range budget funding plan a head this year, the Governor called a special session following the regular 2004 legislative session. However this effort met with little results. The Governor has continued to state his commitment of reducing (veto) the state's budget if the legislature is unable to agree upon a long-range funding plan. This year the governor vetoed \$4.3 million from the Legislature's approved FY05 budget. Last year (FY04), the State's operating budget was decreased by \$173 million. Decreases included elimination of the Longevity Bonus Program for senior Alaskans and all municipal assistance to local communities. The total FY05 State operating budget remained approximately the same as FY04 while absorbing significant increases in these areas: \$82 million for the K-12 education funding allocation, \$16 million for the University of Alaska, and \$12 million for development of Alaska's natural resources.

Public sector employment has declined (as a percentage of total employment) over the past 10 years while private sector employment has increased. However, public sector employment continues to represent 43% of the workforce. Any reduction in State employment has a trickle down affect on private sector employment. The CBJ continue to encourage investments in mining, manufacturing, tourism and regional merchandising to provide for economic diversity and to reduce our reliance on State government.

Mining was Juneau's first basic industry and continues to provide well paying private sector employment. The Greens Creek Mine, a silver, gold and zinc mine, employs approximately 265 individuals with an annual payroll of about \$26 million. It is anticipated mine production will continue, at minimum, through 2013. In addition to the Greens Creek Mine, Coeur Alaska, Inc is actively pursuing permits to allow it to open a gold mine that would employ 225 workers during its 10 to 15-year life. Coeur Alaska is hoping to begin construction by late fall 2004.

BUDGET HISTORY AND OVERVIEW

The cruise ship industry has been steadily growing for the past 10 years. The increase has and will continue to impact the local community. The number of cruise ship passengers anticipated for the 2004 season (May through September) 850,000. On certain days the City may have as 5 ships (4 docking and 1 lightering) in port with a potential of 9,000 to 10,000 passengers and crew. This number of passengers increases the total population of Juneau by one-third, with the vast majority of these individuals either walking in the downtown core or traveling by tour bus. Congestion and noise are the issues that have generated a significant amount of concern. In response to these concerns, citizens approved a \$5 per passenger fee to be used to mitigate the impacts of large-scale tourism. These fees have been used for construction and maintenance of additional public restroom facilities, road and sidewalk improvements, harbor and dock improvements, increases public transportation service, noise abatement programs, acquisition of waterfront open space, public trail maintenance and security improvements. In addition to the \$5/passenger fee, sales tax revenues from tourism spending have allowed for a steady increase in this funding source. Projections indicate the number of cruise ship passenger will continue to grow at a steady pace for, at least, the next 10 to 15 years.

While the number of cruise ship passengers has increased, the number of independent travelers has declined. This reduction along with changes in State travel has resulted in hotel tax revenue decreases. The Juneau Convention and Visitors Bureau (JCVB), a private, nonprofit organization, receives 57% (4% of the 7% charged) and the city owned convention center receives 43% of hotel tax revenues. The reduction in hotel tax revenues has impacted the operation of JCVB, resulting in personnel layoffs, and, for the first time, required a general governmental subsidy for the convention center operations. The JCVB is continuing its efforts to market Juneau as a year round visitor destination in the hopes of reversing this trend.

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

GOALS

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

We continue to work to improve our service level accountability. Starting in FY04 we have moved to performance measures that quantify “outcomes” based on a “core service” concept. We worked with staff to identify departmental core services and outcome measures. Our efforts included working on procedures to obtain the data necessary to report the outcome measures. We have carried this new performance measure methodology forward in the FY05 and FY06 Biennial Budget document.

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

EXECUTIVE SUMMARY

BUDGET AND BUDGET BALANCING SUMMARY

This year, as in the past, departments were directed to submit as conservative a budget as possible while maintaining existing service levels. Prior to providing these initial departmental budget directives, we reviewed our general governmental operations in an effort to identify all major known or anticipated changes. Our initial review indicated that we could be as much as \$6 million short in meeting our funding needs for the combined FY05 and FY06 Biennial Budget period. The identified increases included known or anticipated changes in our PERS contribution rate increases, the elimination of the State Share Revenue and Safe Communities Programs, healthcare costs increases, and reductions in available funding to be carried over from the previous year. The largest anticipated cost increases or revenue reductions included -

	<u>FY05</u>	<u>FY06</u>
Elimination of State Federal Fiscal Relief (one-time funding in FY04, <i>see note</i>)	\$ 560,000	\$ 560,000
Public Employee's Retirement System (PERS) contribution increases	1,000,000	2,020,000
Increases in Operating Costs (School District funding, wage increases, commodities and services, etc.)	<u>630,000</u>	<u>1,230,000</u>
	<u>\$2,190,000</u>	<u>\$3,810,000</u>

Note: The State Revenue Sharing and Safe Communities Programs were eliminated in FY03. In FY04, the CBJ received a one-time distribution, through the state, of Federal Fiscal Relief Funds of \$560,000.

In preparing a budget to address these anticipated budget impacts and per our standard policy, the City Manager directed departments to –

- Operate as conservatively as possible and keep spending to the absolute minimum,
- Prepare your FY05 and FY06 budgets at the absolute minimum funding levels necessary to maintain services, and
- Submit a specified dollar amount of decrements or revenue enhancements, minimizing impacts on core services.

One of the major funding issues to be considered in the budget balancing process is the identification of projected savings or additional revenues in the current operating year (FY04) that could be carried forward to assist in funding the following years (FY05 and FY06). We can generally expect to see departments, on average, spending in the area of 98% to 99% of their approved budgets, however, this can vary significantly by department. For example, in mild winter years we would expect to see Streets with significant savings to roll over. While we expect that there will be savings available to carryover, identifying these amounts can be difficult. We are approximately 7 to 8 months into the operating year when the current year spending projections are prepared. Since many of the departments face significant uncertainty in their operational costs, we have to be careful to not project current year spending too conservatively. Again this year, departments were very aggressive and responsive in projecting FY04 budget savings. Departments came back with a variety of budget savings proposals that included everything from the cancellation of planned training to leaving staff positions temporarily vacant. The departments directly funded from the General Fund and the Road and Fire Service Areas identified more than \$1.4 million (about 3.5%) in projected FY04 budget savings. However, a significant part of this saving will be consumed with anticipated revenue shortfalls. Interest rates have continued to stay at record lows. This has resulted in our projected interest earnings coming in short of our original estimates. The FY04 Central Treasury interest income is projected to be \$955,000 or 26% short of our original expectations.

In responding to this shortfall, the City Manager initially set a FY05 sustainable decrement or revenue enhancement target of \$2 million or about 5 percent of the general governmental operations (excluding educational support). The department decrements or revenue enhancements were to be sustainable and carry forward to future years, not just be one-time savings, although all budget savings measures were encouraged. The \$2 million target was then allocated to each department based upon their core services and ability to sustain budget reductions.

EXECUTIVE SUMMARY

The following is a list of the departments or functions (general governmental areas) partially or fully funded with general tax dollars:

Mayor and Assembly	Capital Transit	Finance	Parks and Recreation
Manager's Office	Centennial Hall	General Engineering	Personnel
Community Development	Clerk and Elections	Law	Police
Management Information Systems	School District	Libraries	Streets
Bartlett Regional Hospital (JRH)	Eaglecrest	Capital City Fire/Rescue	

As we worked our way through the budget development process our financial position was somewhat better than initially projected. This improvement was mainly due to increases in the projected real property assessed value growth percentage. We originally estimated a real property value growth of 4% for FY05 (January 1, 2004 assessment) and 2% for FY06. These amounts were adjusted by the Assessor to 5.4% for FY05 and 5% for FY06. Our original revenue projections assumed that we would maintain the existing mill levy of 11.64 (this amount includes both the operational and debt service mill levies) for FY05 and increase the mill levy in FY06 to 12.05. During the budget review process the Assembly Finance Committee recommended, and the Assembly approved, a 0.36 general operating mill levy rate increase. This raised the total FY05 mill levy (general operating and debt service) to 12.0 and the FY06 conceptually approved rate to 12.41. The primary reason for the increase was to provide additional funding for education (\$677,800 for both FY05 and FY06). The conceptually approved FY06 mill levy is projected to increase by 0.41 mills. This change is solely to fund projected increases in our voter approved general obligation bond debt costs. Even with this revenue increase it was necessary to propose some significant budget reductions. The FY05 Adopted and FY06 Approved Biennial Budget includes a combination of revenue increases (\$222,200) and operating budget decreases (\$2.15 million) totaling \$2.37 million for the biennial budget period or an average of \$1.185 million per year. *A summary list of the decrements, by department, can be found in this section and a detail list of decrements is presented in each department's Budget Highlights section.*

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY04 Amended Budget and the FY05 and FY06 Proposed Biennial Budget. You will find additional budgetary change details included in each departmental budget sections under the title "Budget Highlight."

	FY04	FY05		FY06	
	<u>Amended</u>	<u>Adopted</u>	<u>% Change</u>	<u>Approved</u>	<u>% Change</u>
Funding Sources:					
State Support (<i>Note 1</i>)	\$ 27,210,500	29,983,200	10.19	32,035,000	6.84
Federal Support (<i>Note 2</i>)	6,467,400	7,099,800	9.78	7,159,200	0.84
Taxes (<i>Note 3</i>)	61,449,900	65,556,400	6.68	65,672,300	0.18
User Fees & Permits (<i>Note 4</i>)	75,857,300	80,585,700	6.23	81,664,800	1.34
Penalties & Fines	1,160,000	1,096,400	(5.48)	1,085,100	(1.03)
Interest-Investment and A/R (<i>Note 5</i>)	3,608,700	3,103,400	(14.00)	3,589,800	15.67
Property Sales and Rents	3,906,800	3,936,100	0.75	3,541,500	(10.03)
Special Assessments (LIDS)	146,300	196,200	34.11	168,700	(14.02)
Other Miscellaneous Revenue	423,500	465,100	9.82	465,100	-
Fund Balance Usage (Contribution)	6,270,600	3,707,900	(0.41)	338,700	(0.91)
Total Funding Sources	<u>\$ 186,501,000</u>	<u>195,730,200</u>	4.95	<u>195,720,200</u>	(0.01)
Expenditures:					
General Government, City (<i>Note 6</i>)	\$ 43,222,000	42,894,300	(0.76)	43,445,500	1.29
General Government, School District (<i>Note 7</i>)	51,247,900	55,225,900	7.76	54,340,200	(1.60)
Non-Board Enterprise (<i>Note 8</i>)	9,632,700	10,727,000	11.36	10,931,800	1.91
Board Controlled	58,243,300	58,399,000	0.27	60,042,000	2.81
Internal Service Funds (<i>Note 9</i>)	404,900	177,500	(56.16)	113,800	(35.89)
Debt Service (<i>Note 10</i>)	6,473,900	7,325,500	13.15	11,728,300	60.10
Capital Projects (<i>Note 11</i>)	16,532,600	20,224,800	22.33	14,358,100	(29.01)
Special Assessments	353,700	256,200	(27.57)	260,500	1.68
Special Appropriations	390,000	500,000	28.21	500,000	-
Total Expenditures	<u>\$ 186,501,000</u>	<u>195,730,200</u>	4.95	<u>195,720,200</u>	(0.01)

See below and on the following page for differences to note when comparing the FY04 Amended Budget to the FY05 Adopted and FY06 Approved Budgets.

1. State Support – The State eliminated the State Revenue Sharing and Safe Communities programs in FY03. This loss was partially offset in FY04 with \$560,800 in one-time pass through funds (Federal emergency relief funds). The State legislature passed an increase in State School Foundation Funding resulting in an increase to the Juneau School District of \$3.1 million in FY05. However, due to a projected decrease in enrollment, the amount for FY06 will decrease by almost \$500,000. An additional increase is due to the State's School Construction Bond Debt Reimbursement program, \$841,000 in FY05 and an additional \$2,557,800 in FY06. This increase is due to the issuance and planned issuance of qualifying new high school general obligation bonds.
2. Federal Support - This increase is due to additional funds being received under the Federal Payment in Lieu of Taxes (PILT) and National Forest Timber Receipts Programs and additional federal grants to the School District.
3. Tax Revenues - Property tax revenues are a function of both the assessed value and the mill rate. Assessed values for FY05 and FY06 are projected to increase by 5% for both years and the mill rate is increasing by 0.36 mills in FY05 and an additional 0.41 in FY06. As a result, property tax revenues will increase by \$2.7 million in FY05 and \$2.8 million in FY06 (the FY06 amount includes a 0.41 mill levy increase for debt service) with 60% of the FY06 increase being used for payment of general obligation debt. Sales tax revenues are projected to increase by

EXECUTIVE SUMMARY

approximately \$1.3 million in FY05 and decrease in FY06 due to the expiration of a 1% temporary sales tax levy on December 31, 2005. This levy is for specific capital projects.

4. User Fees - Increases in user fees are mainly attributable to an increase of \$2.3 million in FY05 with an additional \$550,000 in FY06 for Bartlett Regional Hospital fees and \$2.6 million in water and sewer utility fees. During 2003, a major rate study was done for the water and sewer utilities and it was determined that user fees needed to be increased in order to sustain operations and fund utility capital improvements.
5. Interest-Investment and A/R – Interest rates are at 40-year lows. This has resulted in reduced interest earnings.
6. General Government, City - This decrease is due to a combination of changes. Most departments experienced an increase in their personnel services due to negotiated wage increases. All departments experienced an increase in their employee benefits (PERS and health care) costs. To balance the general government over \$2 million in decrements and revenue enhancements were included for the biennial budget period. A summary of these decrements is presented at the end of the Executive Summary.
7. School District - The increase is due an increase State's funding formula, which also allowed the CBJ to increase its contribution to Education. Even with a projected decrease in enrollment, the School District will receive an additional \$2.5 million over FY04. This will decrease by about \$500,000 in FY06 due to continuing decline enrollment. In addition, the State mandates that the CBJ contribute 4 mills of the Full and True Value of all real and personal property that is assessed and taxable. The CBJ increase in support to Education is approximately \$640,000 in FY05 with an additional \$180,000 in FY06.
8. Non-Board Enterprise - This increase is due to increases in the Water and Sewer Utilities funds operations and the addition of a junk vehicle disposal program (Waste Management Fund).
9. Internal Service Funds - These are internal City operations that are fully self-funded and include Risk Management and Fleet operations. The large variance between FY04 and FY05 is due to cost increases in the various self-insurance and 3rd party insurance coverage (this includes employee healthcare).
10. Debt Service - This change is due to projected increases in debt service for various general obligation bond issues:
 - \$36 million (\$62.9 authorized) in GO bonds for the JDHS renovation project and amounts expended on the design of a second high school (construction using this voter authorization has now been stopped);
 - \$14.25 million (\$15 million authorized) in GO bonds for various harbor, utility and recreations projects;
 - \$12.5 million (additional funding) in GO bonds for the JDHS renovation project; and
 - \$6.9 million in GO bonds for middle school and an elementary school renovations and improvements.
11. Capital Projects - The capital projects funding increase is due to additional sales tax and marine passenger proceeds available for capital projects.

EXECUTIVE SUMMARY

BUDGET DECREMENTS AND REVENUE ENHANCEMENTS

All decrements and revenue enhancements were reviewed by the City Manager to determine if the impact to the community was at an acceptable level.

Decrements affecting personnel and having significant impacts are listed separately; otherwise decrements are presented in total for each department. For more information on decrements and their impacts please refer to the Budget Highlights in the departmental section (blue side tabs) of this budget book.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Capital Transit				
Reduce bus service: begin 1/2-hour bus service at 11:00 a.m. instead of 8:00 Monday-Sunday. Reduced bus service is effective October 2004 through April 2005, and all of FY06.	A 10% ridership decrease is projected and a corresponding 3% reduction in revenues. A reduction in morning service Monday through Sunday will have the least impact on passengers overall and can be easily communicated.	\$74,500	151,700	1.25 for FY05, plus 1.25 for FY06.
Capital Transit Total		74,500	151,700	2.50
Clerk and Elections				
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		5,900	5,900	-
Clerk and Elections Total		5,900	5,900	-
Community Development				
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		38,800	39,000	-
Community Development Total		38,800	39,000	-
Engineering				
Miscellaneous reductions including materials and commodities, office supplies and contractual services.		14,000	14,000	-
Engineering Total		14,000	14,000	-
Finance				
Eliminate part-time Accounting Clerk position.	A 20% reduction in Cash Control staffing will be made possible by a combination of service level reductions (reducing accounts payable check distributions from weekly to biweekly) and equipment automation (utility bill scanners and check scanner/endorsers).	23,900	25,000	0.53
Eliminate Clerical Assistant position	This 12% Accounts Payable staff reduction will be made possible by service level reductions (reducing accounts payable check distributions from weekly to biweekly) and combining Accounts Payable and Purchasing files. This will have no immediate operational impacts, but it will likely slowdown records management and results in some record losses. This in turn will result in minimal operational inefficiencies.	11,800	12,300	0.40

EXECUTIVE SUMMARY

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Eliminate part-time Accountant II position	This 9% Accountant staff reduction will result in some reductions in departmental support service levels. This will have no immediate operational impacts, but depending upon our Accountant staffing skill levels, this will likely result in some reductions in our ability to respond to departmental requests and accounting needs as timely and/or as accurately. This includes problem resolutions, audit work, GL closes, routine accounting and special requests taking longer to complete or not being performed.	31,100	33,500	0.47
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		40,100	35,400	-
Finance Total		106,900	106,200	1.40
Fire				
Hold the Fire Prevention Officer position vacant for FY05 & FY06 with the intent to reinstate the position in FY07.	Currently we only have one position, the Fire Marshal, to provide all of these services to the community. We are consistently called upon to provide more service than the one position can manage. If the Fire Marshal is unavailable, then these services will be delayed and in some cases not provided.	70,100	75,400	1.00
Eliminate the Department's program that pays for employees to attend training for Paramedic licensing. One position is eliminated as a result. The position was to cover staffing while the employee is away at training for six months. For the remainder of the year, the position is used to cover other staffing shortages due to FMLA absences, vacancies, etc.	No significant impact to service, however, it is anticipated overtime will increase due to the loss of the one firefighter position. The amount shown is net of an increase in overtime of \$12,300 in FY05 and \$12,800 in FY06.	64,600	68,100	1.00
Fire Total		134,700	143,500	2.00
Law				
Miscellaneous reductions including office supplies, overtime, equipment purchases, legal research tools and contractual services.		7,100	7,100	-
Law Total		7,100	7,100	-

EXECUTIVE SUMMARY

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Libraries				
Hold positions vacant of terminating employees	Remaining staff will have to perform duties of vacant positions, which will delay responses to request for information and assistance.	18,000	12,700	-
Eliminate a part-time library page position in FY06.	Page positions are a valuable first job experience for high school students. One young person would miss out on this opportunity. Other staff will have to perform duties typically performed by this position which includes reshelving books.	-	4,600	0.26
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		22,300	22,300	-
Libraries Total		40,300	39,600	0.26
Management Information Systems				
Miscellaneous reductions including contractual services, equipment purchases, software purchase and technical materials.		64,500	64,500	-
Management Information Systems Total		64,500	64,500	-
Parks and Recreation				
Reduce staffing at some Parks and Recreation facilities.	Some facilities will be open to the public for fewer hours. The facilities include the Terry Miller Gym and a reduction in lifeguard hours for the high school swim program.	15,500	16,400	0.50
Reduction in the funding for the Youth Activities Program Grants and School District Activities	The funding available for grant requests has not been sufficient to cover all worthy applicants in the past. This \$10,000 will further reduce the City's ability to fund these programs. It also reduces school activities contribution by \$10,000.	20,000	20,000	-
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		193,200	193,700	-
Parks and Recreation Total		228,700	230,100	0.50
Personnel				
Eliminate intern position	It will reduce our ability to provide timely responses to departments' requests for services while transitioning to the new Human Resources system.	4,900	4,900	0.27
Personnel Total		4,900	4,900	0.27

EXECUTIVE SUMMARY

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Police				
One Public Dispatcher position will remain vacant	This decrement will allow the Communications Center to staff the most active shifts with three dispatchers. Shifts with less activity will have two dispatchers, instead of three, scheduled for each shift. At times it may be necessary for the Communications Center Manager to perform dispatch duties. It is anticipated there will be no significant impact on the service provided to the public.	\$62,000	\$66,200	1.00
One new Police Officer position will remain vacant	The continued vacancy of this position will hinder the Police Department's ability to work traffic enforcement and complaints. The officer would have allowed the department to respond to special projects and provide selected enforcement.	77,900	83,100	1.00
Eliminate student intern position	The workload currently handled by the intern (answering phones, handling window contacts, filing, shredding, scanning) will be moved to the Records Clerks, which may result in reduced window hours, longer lines, longer hold times, and longer data processing times	6,900	7,100	0.39
Miscellaneous reductions including training, materials and commodities, overtime and contractual services.		108,500	92,800	-
Police Total		255,300	249,200	2.39
Streets				
Reduce overtime	Response during emergencies may be limited to only essential services. During periods of heavy snowfall, major roads will be kept open. Minor streets and subdivisions will be plowed during the following workday.	10,000	10,000	-
Reduce snow hauling contract	Reducing contractual services will impact snow removal more than anything else. The contract for trucks and drivers for winter snow removal will be reduced resulting in the delay of snow removal.	10,000	10,000	-
Miscellaneous reductions including roadway deicing chemicals, repairs and electricity.		40,200	40,200	-
Streets Total		60,200	60,200	-
Total All Decrements		\$1,035,800	1,115,900	
Cumulative Two Year Total			\$2,151,700	
			FY05	7.81
			FY06	9.32

EXECUTIVE SUMMARY

In addition to the decrements, some new revenues have been introduced and others have been increased in order to balance the FY05 & FY06 budgets.

Revenue Enhancement Description	Revenue Enhancement Impact	FY05 Amount	FY06 Amount
Capital Transit			
Change VIP and senior citizen bus fares. Currently these are free. Implement a \$12.00 charge for the passes and begin charging single cash fare.	This revenue enhancement establishes a deeply discounted fare for seniors and people with disabilities, who now ride for free, regardless of ability to pay. The fare is the same as the youth fare established in FY03. Having a discounted fare is typical of most transit systems, and recognizes that a majority of these riders are low income and pay full fare	44,400	44,400
Increase in bus tokens and monthly youth passes. Bus tokens will increase from \$21.50 to \$24. Youth passes will increase from \$10.50 to \$12.	The impact of these increases would be very minimal and not likely result in any reduction in passenger trips.	22,300	22,300
Community Development			
The valuation tables used to determine building permit fees would be adjusted. They would be raised 5%, which will bring the method of estimation close to local market values.	There would be no reduction in the level of service. Although building permit fee rates would not be raised, permit fees would be 5% higher, reflecting more accurate estimates.	26,000	26,000
This would be an increase in some of the planning and zoning permit fees. Some permit fees do not reflect the amount of staff time required to process them, therefore, an increase is warranted.	Level of service would not be impacted by the fee increase. This represents a 10% increase in planning permit revenues but the fee increase paid by an applicant varies depending on the type of permit.	5,000	5,000
Libraries			
Increase visitor card charge from \$15 to \$20.	An additional fee could discourage some use. This is a very responsible group of library users and they are very grateful to be able to check materials out when they are working in Juneau in the summer.	1,000	1,000
Increase daily overdue fine for books from 15 cents per day to 20 cents per day and increase maximum overdue charges that may be accumulated per item from \$6 to \$8. This represents a 33% increase in the basic dues structure.	Library fines tend to discourage use, especially by children and young people. Once the maximum fine per item has been reached it actually delays and discourages return of the item making it unavailable for other users	8,400	8,400
Parks and Recreation			
Sale of Treadwell Ice Arena products.		4,000	4,000
Total All Revenue Enhancements Cumulative Two Year Total		\$111,100	111,100 \$222,200

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY05 Adopted Budget includes funding for 1,491.64 Full Time Equivalent (FTE's) positions. The FY05 Adopted Budget staffing is 43.89 FTE's less than the FY04 Amended staffing level, with an additional reduction of 25.31 FTE's in FY06. The decrease consists of –

- a decrease of 1.93 FTE's in the General Fund
- a decrease of 11.36 FTE's in the Special Revenue Funds, excluding the School District
- a decrease of 30.0 FTE's in the School District
- a decrease of 0.85 FTE's in the Enterprise Funds
- an increase of 0.25 FTE's in the Engineering CIP Funds

Total FTE staffing changes and a reconciliation between FY04 Adopted Staffing, FY04 Amended, FY05 Adopted and FY06 Approved Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.*)

	<u>FTE</u>
FY04 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,507.08
FY04 General Government midyear staffing changes (<i>Note 1 below</i>)	2.76
FY04 School District increases	<u>25.69</u>
FY04 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,535.53
FY05 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	0.39
FY05 General Government and Enterprise decreases (<i>Note 3 on the following page</i>)	(14.12)
FY05 School District decreases	<u>(4.00)</u>
FY05 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,517.80
FY06 General Government increases (<i>Note 4 on the following page</i>)	0.17
FY06 General Government and Enterprise decreases (<i>Note 5 on the following page</i>)	(2.48)
FY06 School District decreases	<u>(49.00)</u>
FY06 Approved Staffing , referenced in full time equivalent positions (FTEs)	<u>1,466.49</u>
(1) FY04 General Government Midyear Staffing Changes	<u>FTE</u>
Capital Transit: Adjustment for actual hours worked.	0.01
Parks and Recreation: A full-time building custodian position was added to provide secure custodial services to City Hall. This service was previously provided on a contractual basis.	1.00
Parks and Recreation, Building Maintenance: A part-time Contract Specialist position was added.	0.75
Fire: As part of a reorganization, a Division Chief position was eliminated and a Deputy Chief and Fire Prevention Officer position were created.	1.00
Total FY04 Midyear Staffing Changes	<u>2.76</u>

EXECUTIVE SUMMARY

Airport: Correction of FTE's. There is no budgetary impact.		0.13
Parks and Landscape: Increase in part-time Groundskeeper position due to the elimination of the mowing contract.		0.09
Finance: Increase Budget Analyst position from 0.83 to 1.00 FTE.		0.17
FY05 Increases		0.39
<hr/>		
(3) FY05 Decreases		
Capital Transit: Eliminate and/or reduce Bus Driver positions.		(1.25)
Community Development: Elimination of Intern position.		(0.24)
Eaglecrest: Reductions in various positions due to a reorganization and budget shortfall.		(1.59)
Finance: Eliminate three part-time positions; a Clerical Assistant, Accounting Clerk and Accountant II.		(1.40)
Fire: Fire Marshall position is to remain vacant for FY05 and FY06. Eliminate one firefighter position.		(2.00)
Harbors and Docks: Major reorganization resulting in the elimination of some positions, creation of some positions and reclassification of other positions. Crossing Guard Program was transferred to Docks from Police .		(1.01)
Parks and Recreation: Decreases in various part-time positions at the Treadwell Ice Arena, Augustus Brown Swimming Pool, and A/W Recreation.		(0.88)
Personnel: Eliminate part-time student intern position.		(0.27)
Police: One Public Safety Dispatcher position and one Police officer position are to remain vacant for FY05 and FY06. A part-time student intern position has been eliminated. The Crossing Guard Program was transferred to Docks.		(5.48)
FY05 Decreases		(14.12)
<hr/>		
(4) FY06 Increases		
Parks and Landscape: Increase in part-time Groundskeeper position due to the elimination of the mowing contract.		0.17
<hr/>		
(5) FY06 Decreases		
Capital Transit: Eliminate and/or reduce Bus Driver positions.		(1.25)
Libraries: Eliminate part-time library page position.		(0.26)
Harbors and Docks: Major reorganization resulting in the elimination of some positions, creation of some positions and reclassification of other positions.		(0.97)
FY06 Decreases		(2.48)
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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 development 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 detail 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 support 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
Personnel	Recruitment, Labor/Management Relations, Training

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BUDGETARY POLICIES

CURRENT POLICIES

Goal

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

Budget

1. **Reporting.** The annual operating budget document will be published in conformance with currently accepted standards of the Government Finance Officers Association.
2. **Biennial Budget.** A balanced budget will be prepared every other year as a biennial budget. In the first year of each two-year budget, the Assembly will adopt the first year's budget and approves, in concept, the second year's budget. The conceptually approved 2nd year budget will be brought back before the Assembly for adoption in the following year. A balanced budget is one in which proposed expenditures do not exceed total estimated revenues and reserves.
3. **Efficiencies.** The Assembly will support the Manager's programs, which have the effect of reducing costs and increasing efficiencies. The growth of operating costs will be controlled by implementing efficiency techniques, measuring performance, adapting service to meet the current public need and achieving cost effectiveness.
4. **Fund Balances.** The General Fund will maintain an emergency reserve equal to 5% of the total annual general governmental operating budget. A minimum of \$2 million per year will be deposited in the Emergency Budget Reserve until the total amount equals \$10 million. Each fund of the operating and capital budgets will be accompanied by a rationale for the proposed amount of fund balance. The policy on contributions into the Budget Reserve was modified during FY96's budget review. The revised policy reduced the annual contribution to \$550,000 based on operational needs.
5. **Revenue.** A fair balance between the imposition of property tax mill levy, sales tax, and user fee structures will be achieved to fund services and maintain the quality of life Juneau residents expect. A broad tax base will equitably distribute the tax burden across the greatest populations. Mill levies; sales tax rates, sales tax exemptions, and user fee structures will be reviewed annually. Requests for tax exemptions and fee waivers will be considered annually by the Assembly as part of the budget process.
6. **Midyear Appropriations.** The Assembly will avoid mid-year appropriations unless necessary to avoid a crisis, resolve an emergency, or perform an operational necessity. The Assembly by ordinance may make supplemental appropriations for the year.
7. **Equipment Replacement Reserve.** All major acquisitions of CBJ equipment or vehicles within the fleet replacement reserve shall be budgeted in an equipment replacement reserve fund. These funds shall be used only for the purchase or lease of equipment and not for general operations. A schedule of contributions and equipment replacement shall be included in the annual operating budget.
8. **Process.** The Assembly shall provide the Manager with a set of directives and priorities by which to formulate and balance the annual operating budget. Each department, its director and staff, is responsible for developing the expenditure and revenue (if applicable) budget for their department. For non-department specific revenues, expenditures, and funds (e.g. sales tax, hotel tax) the budgets are developed by the Finance Department. The department requested budgets are then 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

BUDGETARY POLICIES

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.

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

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.

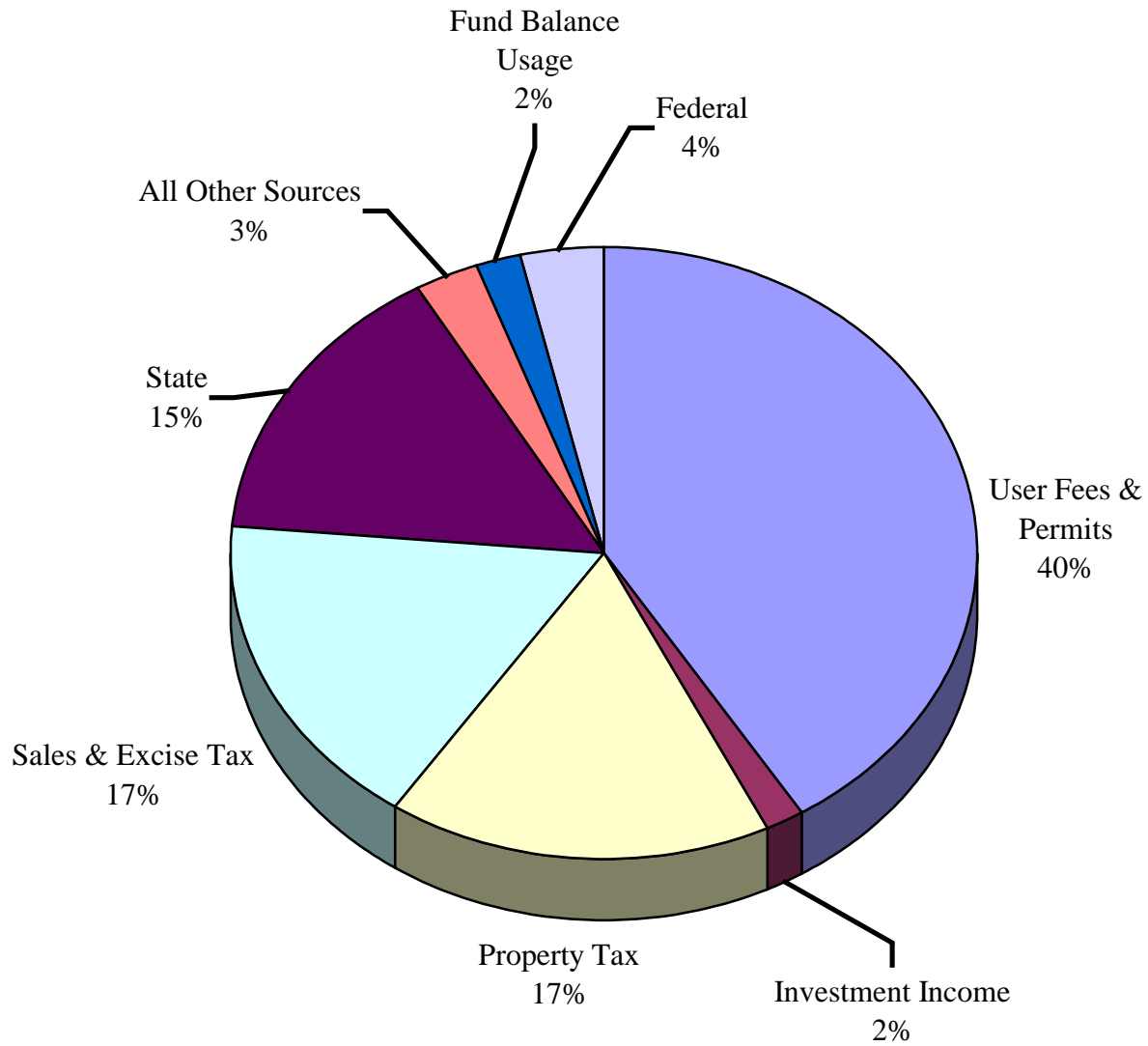
According to the Charter, the Manager is authorized to transfer budget amounts within all operating funds, except school operations. The Assembly approves all budgetary transfers which cross funds or departments.

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SUMMARY OF REVENUES

FY05 funding sources for all City and Borough activities total \$195,730,200, which includes a fund balance usage of \$3,707,200.



This graph shows the FY05 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

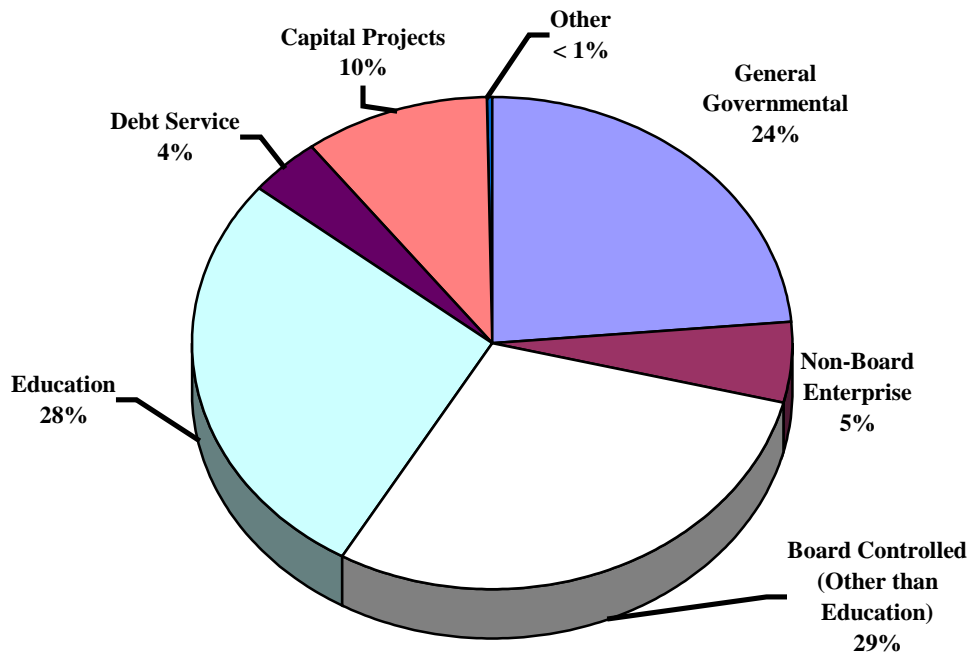
	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
State Support:					
Foundation Funding	\$ 20,542,000	21,488,200	21,660,600	23,981,600	23,448,100
Safe Communities	753,100	-	-	-	-
School Construction Debt Reimb	1,626,500	1,817,200	2,060,500	2,658,200	5,216,000
State Shared Revenue Entitlement	561,500	-	-	-	-
State Shared Revenue Other	478,700	403,000	402,900	403,000	403,000
State Federal Fiscal Relief	-	560,800	743,100	-	-
School Grants	3,878,600	2,432,700	2,424,000	2,483,300	2,513,100
Library Grants	191,600	135,400	150,400	139,200	142,500
Pass-through Grants	60,700	-	-	-	-
ASHA "In Lieu" Tax	45,700	45,000	45,000	45,000	45,000
Miscellaneous Grants	832,700	328,200	340,600	272,900	267,300
Total State Support	28,971,100	27,210,500	27,827,100	29,983,200	32,035,000
Federal Support:					
Federal "In Lieu" Tax	757,700	757,700	786,100	799,600	814,400
Forest Timber Receipts	797,100	941,900	949,200	958,700	968,300
Miscellaneous Grants	4,317,000	4,767,800	4,786,600	5,341,500	5,376,500
Total Federal Support	5,871,800	6,467,400	6,521,900	7,099,800	7,159,200
Local Support:					
Taxes:					
Property	28,621,900	30,098,400	29,905,600	32,796,400	35,617,300
Sales	30,213,100	29,462,500	30,312,500	30,750,000	28,015,000
Alcohol	629,700	635,000	660,000	680,000	700,000
Tobacco Excise	303,900	309,000	342,000	500,000	505,000
Hotel	897,000	945,000	825,000	830,000	835,000
Total	60,665,600	61,449,900	62,045,100	65,556,400	65,672,300
User Fees and Permits:					
General Fund	1,169,700	1,242,800	1,397,200	1,337,500	1,337,500
Special Revenue Funds	11,351,100	12,896,000	12,406,000	12,609,900	13,032,900
Enterprise Funds	60,031,800	61,668,500	62,781,900	66,608,300	67,264,400
Special Assessments	256,800	50,000	48,700	30,000	30,000
Total	72,809,400	75,857,300	76,633,800	80,585,700	81,664,800
Penalties and Fines:					
Property Tax, Sales Tax, and LID					
Penalties and Interest	801,900	602,700	498,100	518,900	504,100
Ordinance Violations	481,500	557,300	555,100	577,500	581,000
Total	1,283,400	1,160,000	1,053,200	1,096,400	1,085,100

SUMMARY OF OPERATING REVENUES BY SOURCE

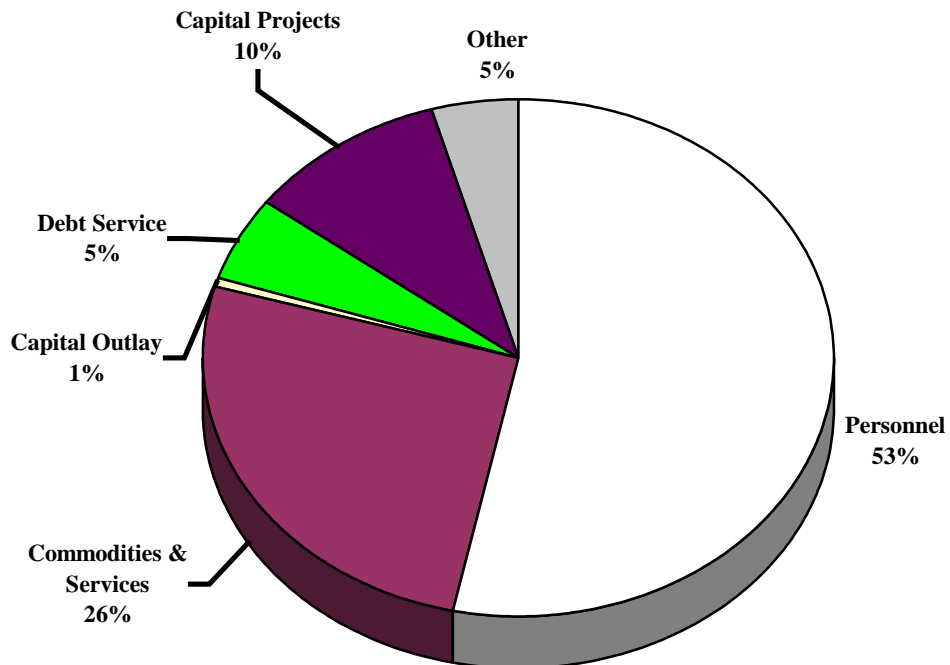
	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Other:					
Interest - Investment and A/R	4,150,100	3,608,700	2,653,500	3,103,400	3,589,800
Property Sales and Rents	3,442,600	3,906,800	3,830,400	3,936,100	3,541,500
Special Assessments (LIDS)	335,100	146,300	512,000	196,200	168,700
Bond Proceeds	2,663,600	-	399,200	-	-
Other Miscellaneous Revenues	288,700	423,500	624,000	465,100	465,100
Total	10,880,100	8,085,300	8,019,100	7,700,800	7,765,100
Total Local Support	145,638,500	146,552,500	147,751,200	154,939,300	156,187,300
Total Revenues	180,481,400	180,230,400	182,100,200	192,022,300	195,381,500
Fund Balance Usage (Contribution):					
General Fund	(224,700)	2,308,400	1,907,500	927,800	761,300
Equipment Acquisition Fund	136,500	626,700	(173,100)	196,000	(208,800)
Other Funds	(446,600)	3,335,500	(5,090,100)	2,584,100	(213,800)
Total Fund Balance Usage (Contribution)	(534,800)	6,270,600	(3,355,700)	3,707,900	338,700
Total Revenues, Fund Balance Usage and Contributions	\$ 179,946,600	186,501,000	178,744,500	195,730,200	195,720,200

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



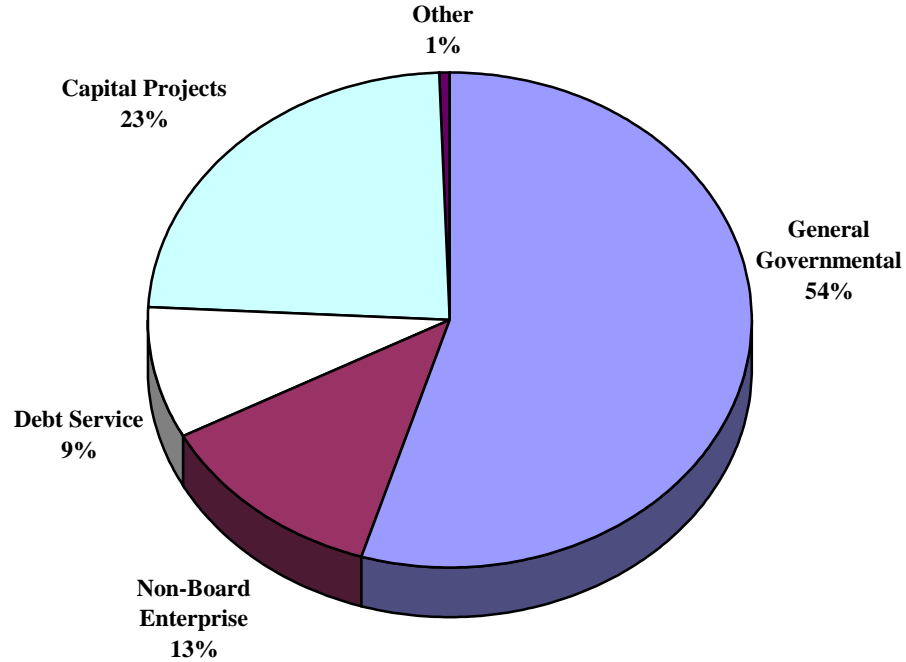
Expenditure Summary by Function



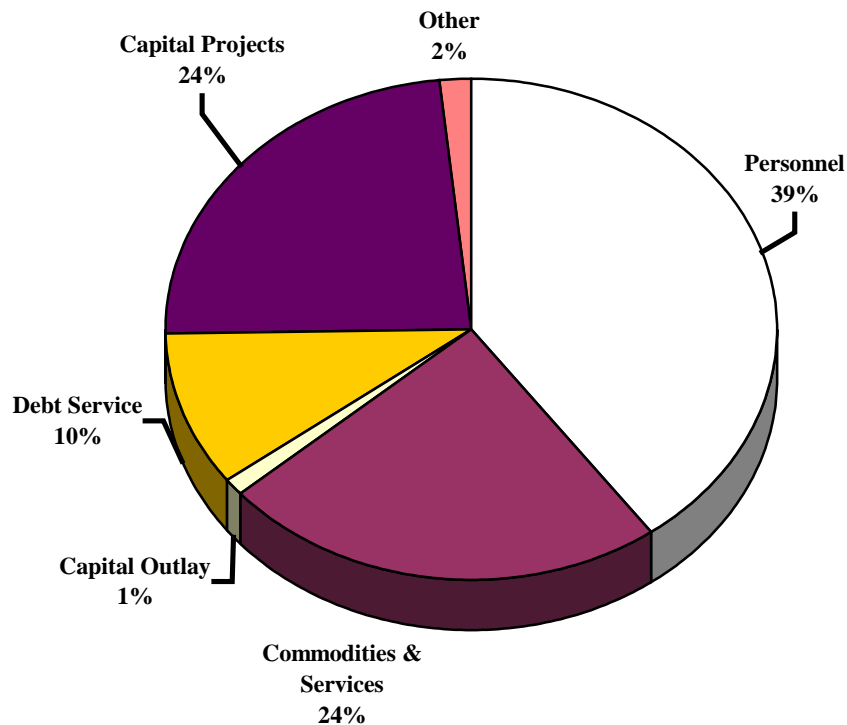
These expenditure summaries exclude Internal Service and Work Force. The total FY05 adopted budget for all City and Borough activities (net of interdepartmentals) is \$195,730,200.

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 (41% of the total operating budget). 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

	FY03 Actuals	FY04		FY05 Adopted Budget	FY06 Approved Budget
		Amended Budget	Projected Actuals		
General Fund:					
Mayor & Assembly	\$ 2,305,400	2,218,500	2,204,400	2,036,700	1,755,900
Law	880,100	1,381,800	1,292,200	1,378,500	1,429,500
Administration:					
Manager	971,400	1,168,300	1,113,300	1,107,200	1,069,100
Clerk	197,500	232,100	231,300	246,900	260,800
Elections	42,200	74,700	68,800	39,100	40,200
Mgmt Information Systems	1,458,500	1,416,200	1,351,800	1,421,900	1,453,300
Libraries	1,839,900	1,850,700	1,783,800	1,866,900	1,946,900
Finance	3,562,500	3,874,000	3,724,500	3,905,500	4,087,300
Personnel	332,800	413,400	369,900	430,700	455,000
Community Development	2,090,200	2,329,100	2,184,400	2,370,900	2,463,000
Capital City Rescue	2,117,500	2,295,400	2,295,400	2,336,600	2,419,300
General Engineering	634,400	678,200	646,200	655,400	695,500
Building Maintenance	1,373,000	1,589,900	1,532,100	1,536,900	1,587,700
Parks and Landscape	1,037,700	1,117,000	1,099,600	1,129,400	1,168,400
Additional Budgetary Savings	-	-	-	-	(108,000)
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,611,300)	(2,541,700)	(2,521,500)	(2,792,000)	(2,943,400)
Support to other funds	23,097,500	24,069,600	24,069,600	25,415,800	29,794,800
Total	39,044,300	41,882,200	41,160,800	42,801,400	47,290,300
Special Revenue Funds:					
Visitor Services	1,399,500	1,472,700	1,472,700	1,360,700	1,400,900
Capital Transit	3,440,300	3,594,400	3,594,400	3,836,500	3,955,600
Downtown Parking	160,900	166,600	165,300	170,300	175,400
Lands	1,423,900	1,685,600	1,748,400	1,297,900	813,000
Education - Operating	39,239,700	40,466,100	40,236,500	43,649,100	42,892,800
Education - Special Revenue	11,141,400	10,781,800	10,564,100	11,576,800	11,447,400
Eaglecrest	1,407,600	1,688,800	1,639,700	1,548,500	1,548,500
Service Areas:					
Police	8,974,500	9,228,600	8,981,500	9,403,100	9,829,500
Streets	2,956,100	3,389,300	3,228,100	3,453,700	3,562,200
Parks and Recreation	2,643,500	3,132,700	2,942,600	3,164,800	3,276,100
Capital City Fire	2,347,900	2,400,400	2,300,900	2,506,000	2,604,200
Sales tax	662,500	680,100	645,000	712,500	749,400
Hotel tax	13,500	13,800	13,300	12,700	13,400
Tobacco Excise tax	4,700	4,700	4,500	4,500	4,700
Pass-through Grants	60,700	-	-	-	-
Library Minor Contributions	-	6,700	4,000	4,800	4,800
Parks & Rec. Improvements	6,400	6,100	5,800	6,200	6,700
Interdepartmental Charges	(363,600)	(372,300)	(372,300)	(425,000)	(445,900)
Support to other funds	41,334,200	38,786,900	38,810,700	41,553,700	38,529,800
Total	\$ 116,853,700	117,133,000	115,985,200	123,836,800	120,368,500

SUMMARY OF EXPENDITURES BY FUND

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Enterprise Funds:					
Airport	\$ 3,705,600	3,908,600	3,792,900	3,977,200	4,058,800
Harbors	1,679,700	1,939,200	1,789,300	1,845,800	1,852,200
Docks	786,300	1,167,800	977,700	951,600	1,004,400
Waste Management	571,600	754,000	761,800	943,300	882,200
Water	2,271,300	2,627,800	2,209,700	2,789,700	2,923,100
Sewer	5,520,600	6,250,900	5,998,000	6,994,000	7,126,500
Bartlett Regional Hospital	48,800,500	49,538,900	49,253,900	50,075,900	51,578,100
Support to other funds	2,633,400	2,968,400	2,968,400	5,775,000	3,585,000
Total	65,969,000	69,155,600	67,751,700	73,352,500	73,010,300
Internal Service Funds:					
Public Works Fleet	942,800	935,900	970,100	1,019,100	1,045,200
Equipment Acquisition Fund	1,048,200	1,950,600	1,099,200	1,280,800	897,700
Risk Management	12,105,400	11,984,500	12,054,700	13,228,200	14,396,400
Interdepartmental Charges	(12,858,200)	(14,466,100)	(13,643,800)	(15,350,600)	(16,225,500)
Support to other funds	191,000	-	-	-	-
Total	1,429,200	404,900	480,200	177,500	113,800
Capital Projects:					
Capital Projects	15,016,300	16,532,600	12,057,200	20,224,800	14,358,100
Support to other funds	2,819,800	500,000	4,975,400	500,000	-
Total	17,836,100	17,032,600	17,032,600	20,724,800	14,358,100
Debt Service Fund:					
Debt Service	6,803,400	4,960,600	4,901,700	5,810,800	10,213,300
Port Debt Service	37,100	1,513,300	1,512,700	1,514,700	1,515,000
Support to other funds	-	4,600	4,600	-	-
Total	6,840,500	6,478,500	6,419,000	7,325,500	11,728,300
Special Assessments:					
Special Assessments	316,700	353,700	353,700	256,200	260,500
Support to other funds	131,500	52,400	52,400	73,000	75,700
Total	448,200	406,100	406,100	329,200	336,200
Work Force:					
CIP Engineering	586,100	2,090,000	1,284,300	2,169,500	2,294,600
Public Works Administration	250,700	276,800	248,900	277,100	289,200
Interdepartmental Charges	(836,800)	(2,366,800)	(1,533,200)	(2,446,600)	(2,583,800)
Total	-	-	-	-	-
Total All Funds (Gross) Before Better Capital City	248,421,000	252,492,900	249,235,600	268,547,700	267,205,500
Better Capital City	1,733,000	390,000	390,000	500,000	500,000
Total All Funds (Gross)	250,154,000	252,882,900	249,625,600	269,047,700	267,705,500
Support to other funds	(70,207,400)	(66,381,900)	(70,881,100)	(73,317,500)	(71,985,300)
Total Expenditures	\$ 179,946,600	186,501,000	178,744,500	195,730,200	195,720,200

SUMMARY OF STAFFING

	FY01 FTE	FY02 FTE	FY03 FTE	FY04 Amended FTE	FY05 Adopted FTE	FY06 Approved FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.92	9.92	9.92	9.40	9.40	9.40
Administration:						
Manager	3.70	6.30	6.30	7.80	7.80	7.80
Clerk and Elections	2.15	2.15	2.13	2.63	2.63	2.63
Mgmt Information Systems	8.20	10.00	11.00	11.00	11.00	11.00
Tourism	2.50	2.50	2.50	-	-	-
Libraries	21.33	21.83	21.83	21.83	21.83	21.57
Finance	46.88	47.08	47.08	46.18	44.95	44.95
Personnel	5.27	5.27	5.27	5.27	5.00	5.00
Community Development	25.83	26.40	26.40	26.00	25.76	25.76
General Engineering	7.83	7.83	7.60	7.28	7.00	7.00
Building Maintenance	9.84	9.84	9.84	10.75	10.75	10.75
Parks and Landscape	12.96	13.79	13.79	13.83	13.92	14.09
Social Services	2.53	-	-	-	-	-
Total	167.94	171.91	172.66	170.97	169.04	168.95
Special Revenue Funds:						
Visitor Services	6.97	6.97	6.97	6.97	6.97	6.97
Mental Health	25.63	-	-	-	-	-
Chemical Dependency	35.99	-	-	-	-	-
Capital Transit	24.05	32.05	33.89	34.90	33.65	32.40
Downtown Parking	0.39	0.39	0.39	0.39	0.39	0.39
Lands	2.50	2.50	2.50	2.50	2.50	2.50
Education	565.80	565.90	580.61	587.61	583.61	534.61
Eaglecrest	32.95	33.71	34.43	34.43	32.84	32.84
Police	84.64	87.64	90.64	93.48	88.00	88.00
Streets	22.50	23.00	23.00	23.00	23.00	23.00
Parks and Recreation	32.69	36.21	41.17	46.54	45.66	45.66
Capital City Fire/Rescue	39.54	42.18	43.18	44.18	42.18	42.18
Parks and Recreation Improvements	0.12	0.12	0.12	0.12	0.12	0.12
Total	873.77	830.67	856.90	874.12	858.92	808.67
Enterprise Funds:						
Airport	22.50	22.50	22.50	22.50	22.63	22.63
Harbors	9.75	10.75	11.45	14.50	11.29	10.32
Docks	6.25	5.75	5.55	7.75	9.95	9.95
Hazardous Waste	0.35	0.25	0.25	0.50	0.53	0.53
Water	15.52	15.52	15.50	14.75	14.75	14.75
Sewer	34.50	34.50	34.30	35.00	35.00	35.00
Bartlett Regional Hospital	311.84	349.73	358.61	358.61	358.61	358.61
Total	400.71	439.00	448.16	453.61	452.76	451.79

SUMMARY OF STAFFING

	FY01 FTE	FY02 FTE	FY03 FTE	FY04 Amended FTE	FY05 Adopted FTE	FY06 Approved FTE
Internal Service Funds:						
Public Works Fleet	4.50	4.50	4.75	4.75	4.75	4.75
Risk Management	4.00	4.00	4.00	4.00	4.00	4.00
Total	8.50	8.50	8.75	8.75	8.75	8.75
Special Assessments:						
Special Assessments	1.20	1.20	1.18	1.16	1.16	1.16
Total	1.20	1.20	1.18	1.16	1.16	1.16
Work Force:						
CIP Engineering	19.41	20.41	21.76	24.17	24.45	24.45
Public Works Administration	2.75	2.75	2.75	2.75	2.72	2.72
Total	22.16	23.16	24.51	26.92	27.17	27.17
Total Staffing	1,474.28	1,474.44	1,512.16	1,535.53	1,517.80	1,466.49

INTERDEPARTMENTAL CHARGES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor and Assembly	\$ 23,100	23,600	23,600	30,300	32,100
Law	128,200	130,800	130,800	143,900	152,400
Manager	46,500	47,400	47,400	38,400	40,500
Personnel	72,500	74,000	74,000	92,000	97,400
Clerk	31,700	32,300	32,300	30,500	32,300
Mgmt Information Systems	236,300	241,000	241,000	302,100	319,800
Finance	1,465,600	1,470,900	1,435,100	1,604,800	1,690,500
General Engineering	7,200	7,300	7,300	8,300	8,800
Building Maintenance	563,900	475,700	491,300	502,200	529,200
Parks and Landscape	36,300	38,700	38,700	39,500	40,400
Total	2,611,300	2,541,700	2,521,500	2,792,000	2,943,400
Special Revenue Funds:					
Capital City Fire	323,800	331,700	331,700	385,000	403,500
Roaded Service Area	39,800	40,600	40,600	40,000	42,400
Total	363,600	372,300	372,300	425,000	445,900
Internal Service Funds:					
Public Works Fleet	940,600	1,011,600	990,100	1,056,100	1,083,100
Equipment Acquisition Fund	922,600	997,000	992,000	995,000	1,008,700
Risk Management	10,995,000	12,457,500	11,661,700	13,299,500	14,133,700
Total	12,858,200	14,466,100	13,643,800	15,350,600	16,225,500
Total Operating					
Interdepartmental Charges	15,833,100	17,380,100	16,537,600	18,567,600	19,614,800
Work Force:					
CIP Engineering	586,100	2,090,000	1,284,300	2,169,500	2,294,600
Public Works Administration	250,700	276,800	248,900	277,100	289,200
	836,800	2,366,800	1,533,200	2,446,600	2,583,800
Total Interdepartmental Charges	\$ 16,669,900	19,746,900	18,070,800	21,014,200	22,198,600

NOTES

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SUPPORT TO OTHER FUNDS

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support to:					
Education - Operating	\$ 17,731,200	18,171,200	18,171,200	18,835,000	19,015,700
Education - Special Revenue	384,800	233,000	233,000	123,000	123,000
Mental Health	129,000	129,000	129,000	115,300	-
Eaglecrest	363,100	363,100	363,100	363,100	363,100
Visitor Services	-	-	-	185,000	185,000
Bartlett Regional Hospital	611,800	595,500	595,500	594,800	593,000
Bartlett Regional Hospital - Juneau Recovery Unit	205,700	205,700	205,700	195,400	195,400
Debt Service	3,671,900	4,372,100	4,372,100	5,004,200	9,319,600
Total	23,097,500	24,069,600	24,069,600	25,415,800	29,794,800
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	15,999,000	13,697,800	13,697,800	14,750,500	14,932,500
Capital Projects	12,156,200	12,020,000	12,020,000	13,200,000	8,532,400
Bartlett Regional Hospital	587,900	623,300	623,300	592,200	592,200
Debt Service	293,500	293,100	293,100	293,600	1,660,200
Eaglecrest	-	-	-	100,000	-
Roaded Service Area	2,462,000	2,462,000	2,462,000	2,560,000	2,665,000
Fire Service Area	175,000	175,000	175,000	184,000	193,000
Education Operating To:					
Education Special Revenue	610,300	304,200	328,000	18,200	18,200
Hotel Tax To:					
Visitor Services	879,800	939,800	939,800	743,800	743,800
Chemical Dependency to:					
Mental Health	126,900	-	-	-	-
Tobacco Excise Tax To:					
Bartlett Regional Hospital	239,500	245,500	245,500	233,200	233,200
General Fund	215,000	65,000	65,000	275,000	287,000
Marine Passenger Fee To:					
General Fund	975,300	925,000	925,000	1,033,000	680,000
Roaded Service Area	541,700	572,000	572,000	658,000	658,000
Fire Service Area	59,300	60,300	60,300	70,000	70,000
Visitor Services	97,000	97,000	97,000	100,000	100,000
Capital Transit	205,000	205,000	205,000	275,000	205,000
Dock	-	29,100	29,100	71,000	71,000
Port Debt Service	-	322,200	322,200	375,800	490,000
Capital Projects	1,705,900	1,719,200	1,719,200	1,749,800	-
Available for Capital Projects	-	-	-	-	2,240,700
Downtown Parking Fund To:					
Capital Projects	200,000	-	-	-	-
Land Fund To:					
Capital Projects	-	200,000	200,000	-	-
Port Development Fund To:					
Port Debt Service	90,000	1,138,800	1,138,800	1,138,000	1,025,000
Capital Projects	900,000	125,000	125,000	-	-
Roaded Service Area To:					
Capital Transit	2,589,900	2,342,600	2,342,600	2,917,600	2,917,600
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	200,000	200,000	200,000	190,000	190,000
Total	\$ 41,334,200	38,786,900	38,810,700	41,553,700	38,529,800

SUPPORT TO OTHER FUNDS

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Debt Service Fund Support To:					
Bartlett Regional Hospital	\$ -	4,600	4,600	-	-
Total	<u>-</u>	<u>4,600</u>	<u>4,600</u>	<u>-</u>	<u>-</u>
Capital Projects Support To:					
General Fund	50,000	-	-	-	-
Sales Tax	2,500,000	-	-	-	-
Lands	-	500,000	500,000	500,000	-
Airport	40,400	-	-	-	-
Sewer	229,400	-	-	-	-
Debt Service	-	-	4,475,400	-	-
Total	<u>2,819,800</u>	<u>500,000</u>	<u>4,975,400</u>	<u>500,000</u>	<u>-</u>
Enterprise Fund Support To:					
Airport To Capital Projects	40,000	-	-	-	-
Harbors To Capital Projects	200,000	-	-	-	-
Docks To Capital Projects	10,000	550,000	550,000	400,000	400,000
Bartlett Regional Hospital to:					
Debt Service	37,400	-	-	-	-
Capital Projects	-	1,500,000	1,500,000	2,000,000	2,060,000
Water To Capital Projects	1,746,000	918,400	918,400	1,200,000	1,125,000
Sewer To Capital Projects	600,000	-	-	2,175,000	-
Total	<u>2,633,400</u>	<u>2,968,400</u>	<u>2,968,400</u>	<u>5,775,000</u>	<u>3,585,000</u>
Internal Service Support To:					
Equipment Acquisition to					
Capital Projects	191,000	-	-	-	-
Total	<u>191,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessment Funds To:					
General Fund	44,500	52,400	52,400	48,000	75,700
Sewer	-	-	-	25,000	-
Capital Projects	87,000	-	-	-	-
Total	<u>131,500</u>	<u>52,400</u>	<u>52,400</u>	<u>73,000</u>	<u>75,700</u>
Total Support To Other Funds	<u>\$ 70,207,400</u>	<u>66,381,900</u>	<u>70,881,100</u>	<u>73,317,500</u>	<u>71,985,300</u>

SUPPORT FROM OTHER FUNDS

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support From:					
Sales Tax	\$ 15,999,000	13,697,800	13,697,800	14,750,500	14,932,500
Tobacco Excise Tax	215,000	65,000	65,000	275,000	287,000
Marine Passenger Fee	975,300	925,000	925,000	1,033,000	680,000
Capital Projects	50,000	-	-	-	-
Special Assessments	44,500	52,400	52,400	48,000	75,700
Total	17,283,800	14,740,200	14,740,200	16,106,500	15,975,200
Special Revenue Fund Support From:					
Sales Tax From:					
Capital Projects	2,500,000	-	-	-	-
Mental Health From:					
General Fund	129,000	129,000	129,000	115,300	-
Chemical Dependency	126,900	-	-	-	-
Education - Operating From:					
General Fund	17,731,200	18,171,200	18,171,200	18,835,000	19,015,700
Education - Special Revenue From:					
General Fund	384,800	233,000	233,000	123,000	123,000
Roaded Service Area	200,000	200,000	200,000	190,000	190,000
Education Operating Fund	610,300	304,200	328,000	18,200	18,200
Roaded Service Area From:					
Sales Tax	2,462,000	2,462,000	2,462,000	2,560,000	2,665,000
Marine Passenger Fee	541,700	572,000	572,000	658,000	658,000
Fire Service Area From:					
Marine Passenger Fee	59,300	60,300	60,300	70,000	70,000
Sales Tax	175,000	175,000	175,000	184,000	193,000
Visitor Services From:					
General Fund	-	-	-	185,000	185,000
Hotel Tax	879,800	939,800	939,800	743,800	743,800
Marine Passenger Fee	97,000	97,000	97,000	100,000	100,000
Lands From:					
Capital Projects	-	500,000	500,000	500,000	-
Eaglecrest From:					
General Fund	363,100	363,100	363,100	363,100	363,100
Sales Tax	-	-	-	100,000	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Capital Transit From:					
Roaded Service Area	2,589,900	2,342,600	2,342,600	2,917,600	2,917,600
Marine Passenger Fee	205,000	205,000	205,000	275,000	205,000
Total	\$ 29,080,000	26,779,200	26,803,000	27,963,000	27,472,400

SUPPORT FROM OTHER FUNDS

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Debt Service Support From:					
General Fund	\$ 3,671,900	4,372,100	4,372,100	5,004,200	9,319,600
Sales Tax Fund	293,500	293,100	293,100	293,600	1,660,200
Bartlett Regional Hospital	37,400	-	-	-	-
Capital Projects	-	-	4,475,400	-	-
Total	4,002,800	4,665,200	9,140,600	5,297,800	10,979,800
Port Debt Service Support From:					
Port Fund	90,000	1,138,800	1,138,800	1,138,000	1,025,000
Marine Passenger Fee	-	322,200	322,200	375,800	490,000
Total	90,000	1,461,000	1,461,000	1,513,800	1,515,000
Capital Project Fund Support From:					
Sales Tax	12,156,200	12,020,000	12,020,000	13,200,000	8,532,400
Marine Passenger Fee	1,705,900	1,719,200	1,719,200	1,749,800	-
Available Marine Passenger Fee	-	-	-	-	2,240,700
Downtown Parking	200,000	-	-	-	-
Lands	-	200,000	200,000	-	-
Port	900,000	125,000	125,000	-	-
Equipment Acquisition Fund	191,000	-	-	-	-
Bartlett Regional Hospital	-	1,500,000	1,500,000	2,000,000	2,060,000
Airport	40,000	-	-	-	-
Harbors	200,000	-	-	-	-
Docks	10,000	550,000	550,000	400,000	400,000
Water	1,746,000	918,400	918,400	1,200,000	1,125,000
Sewer	600,000	-	-	2,175,000	-
Special Assessments	87,000	-	-	-	-
Total	17,836,100	17,032,600	17,032,600	20,724,800	14,358,100
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	239,500	245,500	245,500	233,200	233,200
Liquor Sales Tax	587,900	623,300	623,300	592,200	592,200
General Fund for Juneau Recovery					
Hospital	205,700	205,700	205,700	195,400	195,400
General Fund for bond payment	611,800	595,500	595,500	594,800	593,000
Debt Service	-	4,600	4,600	-	-
Docks from Marine Passenger Fee	-	29,100	29,100	71,000	71,000
Sewer from:					
Capital Projects	229,400	-	-	-	-
Special Assessments	-	-	-	25,000	-
Airport from Capital Projects	40,400	-	-	-	-
Total	1,914,700	1,703,700	1,703,700	1,711,600	1,684,800
Total Support From Other Funds	\$ 70,207,400	66,381,900	70,881,100	73,317,500	71,985,300

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 4,195,400		29,344,100		16,106,500		25,415,800	
Special Revenue Funds:								
Mental Health	(115,300)		-		115,300		-	
Visitor Services	111,600		303,300		1,028,800		-	
Capital Transit	(99,000)		818,200		3,192,600		-	
Marine Passenger Fee	82,300		4,297,000		-		4,332,600	
Eaglecrest	(695,000)		1,102,800		488,100		-	
Education - Operating	844,100		24,216,000		18,835,000		18,200	
Education - Special Revenue/Other	1,320,800		10,830,400		331,200		-	
Lands and Resource Management	53,600		1,168,100		500,000		-	
* Roaded Service Area	1,247,300		15,770,500		3,218,000		3,132,600	
Fire Service Area	96,200		2,226,300		254,000		-	
Downtown Parking	462,800		244,300		-		-	
Sales Tax	8,337,700		31,473,700		-		31,680,300	
Hotel Tax	(139,300)		830,000		-		743,800	
Port Development	245,400		944,200		-		1,138,000	
Parks & Recreation Improvements	1,400		4,800		-		-	
Tobacco Excise Tax	41,100		500,000		-		508,200	
Library Minor Contributions	99,200		4,800		-		-	
Total Special Revenue Funds	11,894,900		94,734,400		27,963,000		41,553,700	
Enterprise Funds:								
** Harbors	149,300		1,853,000		-		-	
** Docks	911,800		1,329,600		-		400,000	
Water	3,612,700		3,410,300		-		1,200,000	
Sewer	2,310,700		7,502,200		25,000		2,175,000	
** Airport	1,883,900		4,022,700		-		-	
Hazardous Waste	587,500		793,600		-		-	
Hospital	4,691,900		51,655,500		1,615,600		2,000,000	
Total Enterprise Funds	14,147,800		70,566,900		1,640,600		5,775,000	
Internal Service Funds:								
** Public Works Fleet	2,384,900		2,140,900		-		-	
Self-Insurance	(138,100)		13,663,600		-		-	
Total Internal Service Funds	2,246,800		15,804,500		-		-	
LIDS/Debt Service/Work Force:								
LIDS	<u>30,400</u>		<u>313,100</u>		<u>-</u>		<u>73,000</u>	
Debt Service	<u>5,096,500</u>		<u>111,900</u>		<u>5,297,800</u>		<u>-</u>	
Port Debt Service	<u>569,700</u>		<u>-</u>		<u>1,513,800</u>		<u>-</u>	
Work Force	<u>-</u>		<u>2,169,500</u>		<u>-</u>		<u>-</u>	
Capital Project Funds	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Interdepartmental Charges	<u>-</u>		<u>(21,299,200)</u>		<u>-</u>		<u>-</u>	
Total City Funds	\$ 38,181,500		191,745,200		52,521,700		72,817,500	

* Includes National Forest Timber Receipts Reserves of \$566,400

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY05

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
20,962,600		3,267,600		2,500,000		767,600	General Fund
-		-		-		-	Special Revenue Funds:
1,360,700		83,000		-		83,000	Mental Health
3,836,500		75,300		-		75,300	Visitor Services
-		46,700		-		46,700	Capital Transit
1,548,500		(652,600)		-		(652,600)	Marine Passenger Fee
43,649,100		227,800		-		227,800	Eaglecrest
11,576,800		905,600		-		905,600	Education - Operating
1,297,900		423,800		-		423,800	Education - Special Revenue/Other
16,021,600		1,081,600	1,066,400			15,200	Lands and Resource Management
2,506,000		70,500	-			70,500	* Roaded Service Area
170,300		536,800	-			536,800	Fire Service Area
712,500		7,418,600	-			7,418,600	Downtown Parking
12,700		(65,800)	-			(65,800)	Sales Tax
-		51,600	-			51,600	Hotel Tax
6,200		-	-			-	Port Development
4,500		28,400	-			28,400	Parks & Recreation Improvements
4,800		99,200	-			99,200	Tobacco Excise Tax
82,708,100		10,330,500	1,066,400			9,264,100	Library Minor Contributions
							Total Special Revenue Funds
1,845,800		156,500	-			156,500	Enterprise Funds:
951,600		889,800	-			889,800	** Harbors
2,789,700		3,033,300	-			3,033,300	** Docks
6,994,000		668,900	-			668,900	Water
3,977,200		1,929,400	-			1,929,400	Sewer
943,300		437,800	-			437,800	** Airport
50,075,900		5,887,100	-			5,887,100	Hazardous Waste
67,577,500		13,002,800	-			13,002,800	Hospital
							Total Enterprise Funds
2,299,900		2,225,900	-			2,225,900	Internal Service Funds:
13,228,200		297,300	-			297,300	** Public Works Fleet
15,528,100		2,523,200	-			2,523,200	Self-Insurance
							Total Internal Service Funds
256,200		14,300	-			14,300	LIDS/Debt Service/Work Force:
5,810,800		4,695,400	4,586,200			109,200	LIDS
1,514,700		568,800	-			568,800	Debt Service
2,169,500		-	-			-	Port Debt Service
-		-	-			-	Work Force
(21,299,200)		-	-			-	Capital Project Funds
175,228,300		34,402,600	8,152,600			26,250,000	Interdepartmental Charges
							Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 3,267,600		34,390,200		15,975,200		29,794,800	
Special Revenue Funds:								
Mental Health	-		-		-		-	
Visitor Services	83,000		304,300		1,028,800		-	
Capital Transit	75,300		825,200		3,122,600		-	
Marine Passenger Fee	46,700		4,468,000		-		4,514,700	
Eaglecrest	(652,600)		1,102,800		388,100		-	
Education - Operating	227,800		23,682,500		19,015,700		18,200	
Education - Special Revenue/Other	905,600		11,092,200		331,200		-	
Lands and Resource Management	423,800		765,700		-		-	
* Roaded Service Area	1,081,600		16,703,400		3,323,000		3,132,600	
Fire Service Area	70,500		2,364,300		263,000		-	
Downtown Parking	536,800		244,300		-		-	
Sales Tax	7,418,600		28,757,900		-		28,575,300	
Hotel Tax	(65,800)		835,000		-		743,800	
Port Development	51,600		977,700		-		1,025,000	
Parks & Recreation Improvements	-		6,700		-		-	
Tobacco Excise Tax	28,400		505,000		-		520,200	
Library Minor Contributions	99,200		4,800		-		-	
Total Special Revenue Funds	10,330,500		92,639,800		27,472,400		38,529,800	
Enterprise Funds:								
** Harbors	156,500		1,860,000		-		-	
** Docks	889,800		1,334,300		-		400,000	
Water	3,033,300		3,427,200		-		1,125,000	
Sewer	668,900		7,509,200		-		-	
** Airport	1,929,400		4,036,300		-		-	
Hazardous Waste	437,800		869,000		-		-	
Hospital	5,887,100		52,245,900		1,613,800		2,060,000	
Total Enterprise Funds	13,002,800		71,281,900		1,613,800		3,585,000	
Internal Service Funds:								
** Public Works Fleet	2,225,900		2,189,600		-		-	
Self-Insurance	297,300		14,497,800		-		-	
Total Internal Service Funds	2,523,200		16,687,400		-		-	
LIDS/Debt Service/Work Force:								
LIDS	14,300		270,800		-		75,700	
Debt Service	4,695,400		119,200		10,979,800		-	
Port Debt Service	568,800		-		1,515,000		-	
Work Force	-		2,294,600		-		-	
Capital Project Funds	-		-		-		-	
Interdepartmental Charges	-		(22,483,600)		-		-	
Total City Funds	\$ 34,402,600		195,200,300		57,556,200		71,985,300	

* Includes National Forest Timber Receipts Reserves of \$711,600

** Includes Replacement Reserves

CHANGES IN FUND BALANCES - FY06

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
21,331,900		2,506,300		2,500,000		6,300	General Fund
-		-		-		-	Special Revenue Funds:
1,400,900		15,200		-		15,200	Mental Health
3,955,600		67,500		-		67,500	Visitor Services
-		-		-		-	Capital Transit
1,548,500		(710,200)		-		(710,200)	Marine Passenger Fee
42,892,800		15,000		-		15,000	Eaglecrest
11,447,400		881,600		-		881,600	Education - Operating
813,000		376,500		-		376,500	Education - Special Revenue/Other
16,667,800		1,307,600	1,211,600			96,000	Lands and Resource Management
2,604,200		93,600	-			93,600	* Roaded Service Area
175,400		605,700	-			605,700	Fire Service Area
749,400		6,851,800	-			6,851,800	Downtown Parking
13,400		12,000	-			12,000	Sales Tax
-		4,300	-			4,300	Hotel Tax
6,700		-	-			-	Port Development
4,700		8,500	-			8,500	Parks & Recreation Improvements
4,800		99,200	-			99,200	Tobacco Excise Tax
82,284,600		9,628,300	1,211,600			8,416,700	Library Minor Contributions
							Total Special Revenue Funds
1,852,200		164,300	-			164,300	Enterprise Funds:
1,004,400		819,700	-			819,700	** Harbors
2,923,100		2,412,400	-			2,412,400	** Docks
7,126,500		1,051,600	-			1,051,600	Water
4,058,800		1,906,900	-			1,906,900	Sewer
882,200		424,600	-			424,600	** Airport
51,578,100		6,108,700	-			6,108,700	Hazardous Waste
69,425,300		12,888,200	-			12,888,200	Hospital
							Total Enterprise Funds
1,942,900		2,472,600	-			2,472,600	Internal Service Funds:
14,396,400		398,700	-			398,700	** Public Works Fleet
16,339,300		2,871,300	-			2,871,300	Self-Insurance
							Total Internal Service Funds
260,500		(51,100)	-			(51,100)	LIDS/Debt Service/Work Force:
10,213,300		5,581,100	5,571,900			9,200	LIDS
1,515,000		568,800	-			568,800	Debt Service
2,294,600		-	-			-	Port Debt Service
-		-	-			-	Work Force
(22,483,600)		-	-			-	Capital Project Funds
181,180,900		33,992,900	9,283,500			24,709,400	Interdepartmental Charges
							Total City Funds

CHANGES IN FUND BALANCES OVERVIEW

Summary

The two-year budget as presented for FY05 and FY06 continues the practice of budgeting to carry over specific minimum general governmental fund balances. The exception to this practice has been the decision by the Assembly and supported by Juneau's voters to work towards building a \$10 million Sales Tax Emergency Budget (Rainy Day Fund) Reserve. We are projecting an ending FY06 Sales Tax Budget Reserve (Rainy Day) fund balance of \$6.85 million.

As in previous years, the projected general governmental fund balance carryovers include the Assembly's policy of maintaining \$3,000,000 in general governmental emergency reserves.

Individual Funds

The following is a summary and explanation of the FY05 and FY06 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 restricted to specific uses and are not considered available for general governmental functions.

General Fund – The projected carryover for FY05 is \$3,267,600 and \$2,506,300 for FY06. This amount consists of \$2,500,000 in emergency reserves and unrestricted funds of \$674,800 and \$15,600 for FY05 and FY06, respectively. The General Fund fund balance has considerable fluctuation from year to year due to the Assembly's intent to keep the unrestricted balance at a minimum with no mid-year appropriations. The General Governmental Funds (General Fund, Roaded Service and Fire Service) are viewed in aggregate when balancing the budget. If there is a surplus of revenues the Assembly has typically reduced the mill levy to keep the unrestricted fund balance at a minimum. Deficits are addressed with a combination of cost cutting measures and increased revenues, including but not limited to an increase in the mill levy.

Mental Health – The Mental Health function ceased being a CBJ operation in FY01 when it was decided to shift these services to the private sector. At the close of operations, the Mental Health function was in an operating deficit position of approximately \$900,000. Since that time we have been working to eliminate this deficit. The Mental Health fund balance deficit is projected to be zero at the end of 2005.

Capital Transit – The projected carryover for FY05 is \$142,500 and \$95,800 for FY06. This amount represents approximately 10% of revenues. Transits revenues can vary as much as 10% from budget. This carryover is to help smooth operating cycles between budget years.

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 \$46,700 and \$0 for FY05 and FY06, respectively.

Eaglecrest – Eaglecrest experienced several bad ski seasons in a row with FY03 topping the prior two. The three-year reduction in revenues has taken its toll on Eaglecrest's fund balance and policy to keep fund balance at a sufficient level to offset one bad season every three years. FY04 has been a better snow year and is also the year the ski area implemented a new reduced season pass policy with no refunds. The FY05 and FY06 projected fund balance deficits for this fund are projected to be \$(652,600) and \$(710,200), respectively. The board has been looking at ways to increase revenues and interest in the area during the 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.

Education Operating and Special Revenue/Other – These balances are managed by the Juneau School District Board of Education (School District). After adoption of the School District budget by the Assembly, the School Board shall not exceed the total appropriation without Assembly approval.

CHANGES IN FUND BALANCES OVERVIEW

Lands and Resource Management – The projected carryover for FY05 is \$423,800 and \$376,500 for FY06. Included in the carryover amount is \$13,179 in equity in the AJT Mining Properties, Inc. joint venture. The City is currently trying to help the housing shortage by granting and loaning funds and selling City land to help develop residential housing. Lands and Resources is currently being used to account for a new noise abatement program (funded with marine passenger fees) associated with commercial float plane noise impacting residential areas. Loan funds for replacement of float plane engines are accounted for in the Lands and Resources Fund, which is the cause of the significant changes in fund balance since the engine replacements are done on a sporadic basis. These funds are restricted for specific uses and are not considered available for other general governmental functions.

Roaded Service Area – The projected carryover for FY05 is \$1,066,400 and \$1,307,600 for FY06. This amount contains \$500,000 in emergency reserves for both years and \$566,400 for FY05 and \$711,600 in FY06 in restricted funds under the National Forest Timber Receipts program. The unrestricted balance in the Roaded Service Area at the end of FY05 is \$15,200 and \$96,000 for FY06. See the General Fund narrative on the previous page for a discussion the General Fund, Roaded Service Area and Fire Service Area fund balances.

Fire Service Area – The total projected carryover is \$70,500 and \$93,600 for FY05 and FY06, respectively. These funds are restricted for fire related purposes. The ending FY06 balance represents approximately 2.5% of annual operations. See the General Fund narrative on the previous page for a discussion the General Fund, Roaded Service Area and Fire Service Area fund balances.

Downtown Parking – The total projected carryover is \$536,800 for FY05 and \$605,700 for FY06. This balance represents surplus user fees, and as such, is restricted for this purpose and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and Emergency Budget Reserves. The total projected carryover for FY05 is \$7,418,600 and \$6,851,800 for FY06. The majority of the projected ending FY06 balance, \$6,704,100, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

Port Development– The projected carryover for Port is \$51,600 for FY05 and \$4,300 for FY06. The funds were generated from Port fees and are restricted for payment of general obligation dock bond debt and other port related capital improvement projects.

Visitor Services, Hotel Tax, Parks and Recreation Improvements, Tobacco Excise Tax, and Library Minor Contributions – The projected carryover for these funds is obligated or restricted for specific uses and are not considered available for general governmental functions.

Enterprise Funds (for all funds) – The total projected carryover of \$13,002,800 for FY05 and \$12,888,200 for FY06 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.

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

Bartlett Regional Hospital Enterprise Fund is projecting a significant increase in fund balance in order to fund Project 2005, a major remodel of the hospital facility. A portion of the remodel is being paid for by a 1% temporary sales tax but the major portion (80%) is being funded by revenue bonds supported by hospital fees.

CHANGES IN FUND BALANCES OVERVIEW

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is \$2,225,900 and \$2,472,600 for FY05 and FY06, respectively. Approximately \$300,000 of the fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Fleet Equipment Acquisition balance has been closely reviewed with the intention of reducing the balance in a proactive plan over the next several years. As such, several departments have had their projected contributions reduced.

Risk Management – The total projected carryover for FY05 is \$297,300 and \$398,700 for FY06. The individual ending components of this balance are made up of \$(242,200) Health & Wellness, \$177,400 Safety & Workers Compensation, \$277,100 General/Auto Liability, \$191,200 Employee Practice/Property, \$(4,200) Special coverage, and \$(600) for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,200,000 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 is \$14,300 for FY05 with a deficit of \$(51,100) for FY06 comprised of the sewer extension, 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 \$457,600 and \$307,700 for FY05 and FY06, respectively. Consolidated LID's carryover balance is projected to be \$(51,100) at the end of FY06. The construction of CBJ LID's is funded out of central treasury instead of using other funding options; thus the negative balance created by this will be eliminated over time as the property owners make their annual LID payments. Since the principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

Debt Service – The total projected carryover is \$4,695,400 for FY05 and \$5,581,100 for FY06, of which \$4,586,200 is reserved in FY05 and \$5,571,900 is reserved in FY06. The reservations of fund balance are for the sales tax sinking fund that was established to repay the debt on the \$12.5M and \$7.717M School bond issues. The unreserved fund balances are targeted as reasonable minimums to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Port Debt Service – The total projected carryover for FY05 and FY06 is \$568,800. This fund has been established as a requirement of the 2003 Series A Steamship Wharf/Marine Park Revenue bonds issued in FY03. The debt service on these bonds is paid with a combination of Port Development Fees (75%) and Marine Passenger Fees (25%).

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

History of the Community and Service Area Structure

Juneau's unified City and Borough concept was adopted in 1970 with the unification of the Cities of Juneau and Douglas and the Greater Juneau Borough. The unification agreement included provisions placing restrictions on the services to be retained by each service area. These restrictions were to meet the terms of the then outstanding bond covenants. Since unification all bonds containing service area restrictions have matured and the legal restrictions no longer apply.

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 the then existing seven fire service areas into a single service area. Consolidation of the fire service areas provides residents with improved fire response service flexibility. This consolidation also resulted in a common property tax mill levy for the fire service area.

General governmental services are separated into the following three taxing areas -

- **Areawide:**

Education	Library	Building Maintenance
Legislative (Mayor and Assembly)	Finance	Parks and Recreation
Manager and Administration	Personnel	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 and Recreation
Streets	Capital Transit

- **Fire Service Area, SA#10:**

Capital City Rescue

Assessed Values Changes

The CBJ Assessor is required to value property by State Statutes and City Code at its full and true or market value. This year the Assessor projected the total FY05 (calendar 2004 assessments) assessed value at \$2.774 billion and the FY06 value at \$2.913 billion. This represents total taxable property value (existing and new) increases of 5.4% and 5%. The combined real and personal property value growth for FY05, excluding new construction estimated at \$20 million, is 4.6%. The City Assessor attributes much of the growth in assessed value to records low mortgage interest rates. This assessed value growth is below the national average of 8.4% and the Pacific States' average of just over 13%.

The 2004 property valuation change is due to a combination of factors.

- New construction of \$20 million (estimated) or 0.8% in total value,
- Real property increases of \$133 million (estimated) or 5.0% in total value, and
- Business personal property decrease of \$10.4 million (estimated) or 0.4% in total value.

PROPERTY ASSESSMENT AND TAXATION

Projected Assessments by Service Area

<u>Service Area</u>	<u>2003 Certified Assessment Roll</u>	2004 PROJECTED ASSESSED VALUES (in millions)			<u>2005 Estimated Value</u>
		<u>Real Property</u>	<u>Personal Property</u>	<u>Total Projected Value</u>	
Capital City Fire/Rescue	<u>\$2,486.1</u>	<u>\$2,471.1</u>	<u>\$150.6</u>	<u>\$2,621.7</u>	<u>\$2,756.0</u>
Roaded Service Area	<u>\$2,500.2</u>	<u>\$2,497.4</u>	<u>\$162.5</u>	<u>\$2,659.9</u>	<u>\$2,796.1</u>
Areawide	<u>\$2,631.5</u>	<u>\$2,576.3</u>	<u>\$198.2</u>	<u>\$2,774.5</u>	<u>\$2,913.2</u>

Millage Rates and Restrictions

The 2004 property assessments do not include \$146.6 million (estimated) in State required property exemptions for senior citizens' and disabled veterans'. Under State law, the responsibility for paying this property tax levy falls to the State of Alaska. However, the State has not appropriated funds for the State's Senior Citizen and Veterans' Property Tax Exemption Program for a number of years. The total projected amount of property tax revenues that we will not collect in FY05, under the State mandated program, is estimated at \$1.7 million.

A one mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate \$2.774 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire). Property can be subject to taxation in one, two or all three of these areas. Over 94% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>
Operational						
Areawide	4.88	4.73	4.97	5.52	5.55	5.30
Roaded Service Area	5.19	4.72	4.72	4.24	4.69	4.79
Capital City Fire/Rescue	<u>0.74</u>	<u>0.75</u>	<u>0.75</u>	<u>0.68</u>	<u>0.70</u>	<u>0.71</u>
Total Operational	10.81	10.20	10.44	10.44	10.94	10.80
Debt Service	<u>1.22</u>	<u>1.27</u>	<u>1.03</u>	<u>1.20</u>	<u>1.06</u>	<u>1.61</u>
Total Mill Levy	<u>12.03</u>	<u>11.47</u>	<u>11.47</u>	<u>11.64</u>	<u>12.00</u>	<u>12.41</u>
Mill Change	<u>-</u>	<u>(0.56)</u>	<u>-</u>	<u>0.17</u>	<u>0.36</u>	<u>0.41</u>
% Change	<u>-</u> %	<u>(4.66)</u> %	<u>-</u> %	<u>1.48</u> %	<u>3.09</u> %	<u>3.42</u> %

In 1995, the CBJ voters' approved a 12-mill operational property tax levy restriction on all taxable property. This levy restriction **does not** apply to tax levies used for the payment of debt service on voter approved (general obligation) bond indebtedness. The debt service mill levy is in addition to the operational mill levy. The debt service mill levy has been defined to be the total amount of general governmental support to the debt service fund less receipts from the State's School Construction Debt Reimbursement Program. (See the "Major Revenue Analysis" for further explanation).

PROPERTY ASSESSMENT AND TAXATION

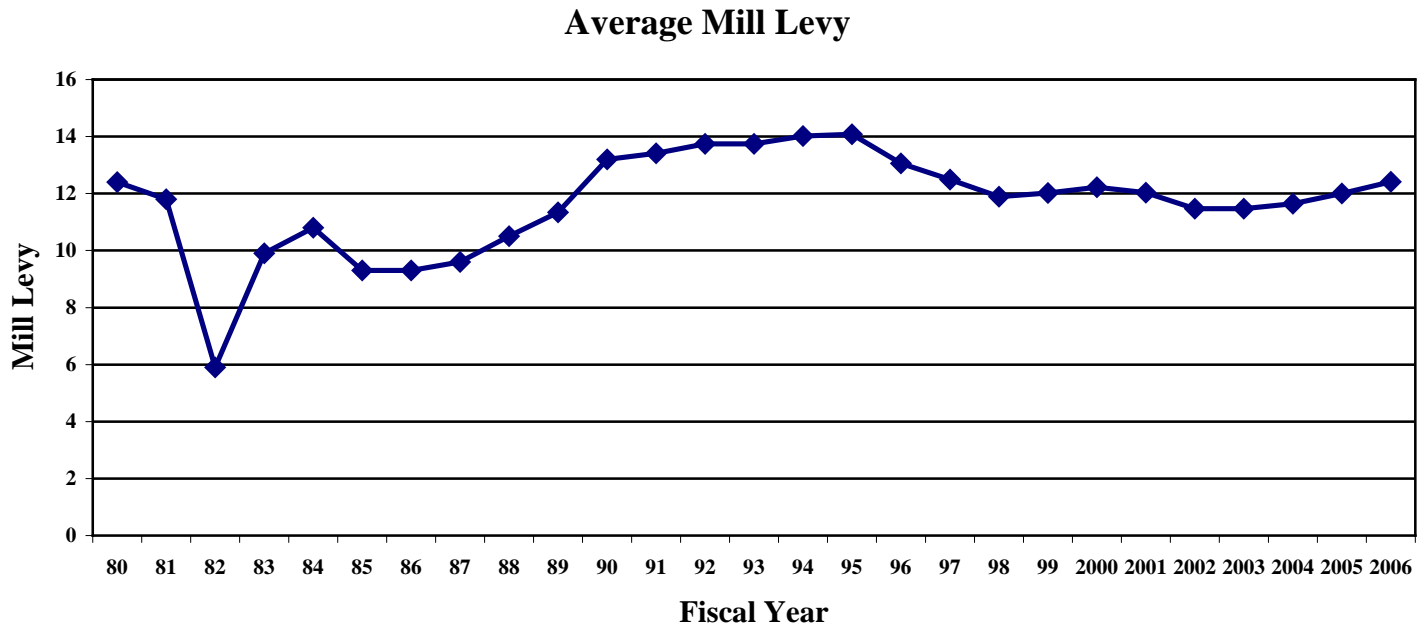
Mill Levy History

Fiscal Year Ending	Debt Service Mill Levy	OPERATIONAL LEVIES BY SERVICE AREA			TOTAL COMBINED OPERATIONAL & DEBT SERVICE MILL LEVIES		
		Areawide Operating	Roaded Operating	Fire Service Operating	Areawide (non roaded)	Areawide & Roaded	Areawide, Roaded & Fire
1995	1.34	5.08	6.48	1.18	6.42	12.90	14.08
1996	1.43	4.03	6.51	1.09	5.46	11.97	13.06
1997	1.54	3.86	6.03	1.06	5.40	11.43	12.49
1998	1.25	3.95	5.71	0.98	5.20	10.91	11.89
1999	1.38	4.23	5.48	0.93	5.61	11.09	12.02
2000	1.52	4.60	5.18	0.92	6.12	11.30	12.22
2001	1.22	4.88	5.19	0.74	6.10	11.29	12.03
2002	1.27	4.73	4.72	0.75	6.00	10.72	11.47
2003	1.03	4.97	4.72	0.75	6.00	10.72	11.47
2004	1.20	5.52	4.24	0.68	6.72	10.96	11.64
2005	1.06	5.55	4.69	0.70	6.61	11.30	12.00
2006	1.61	5.30	4.79	0.71	6.91	11.70	12.41

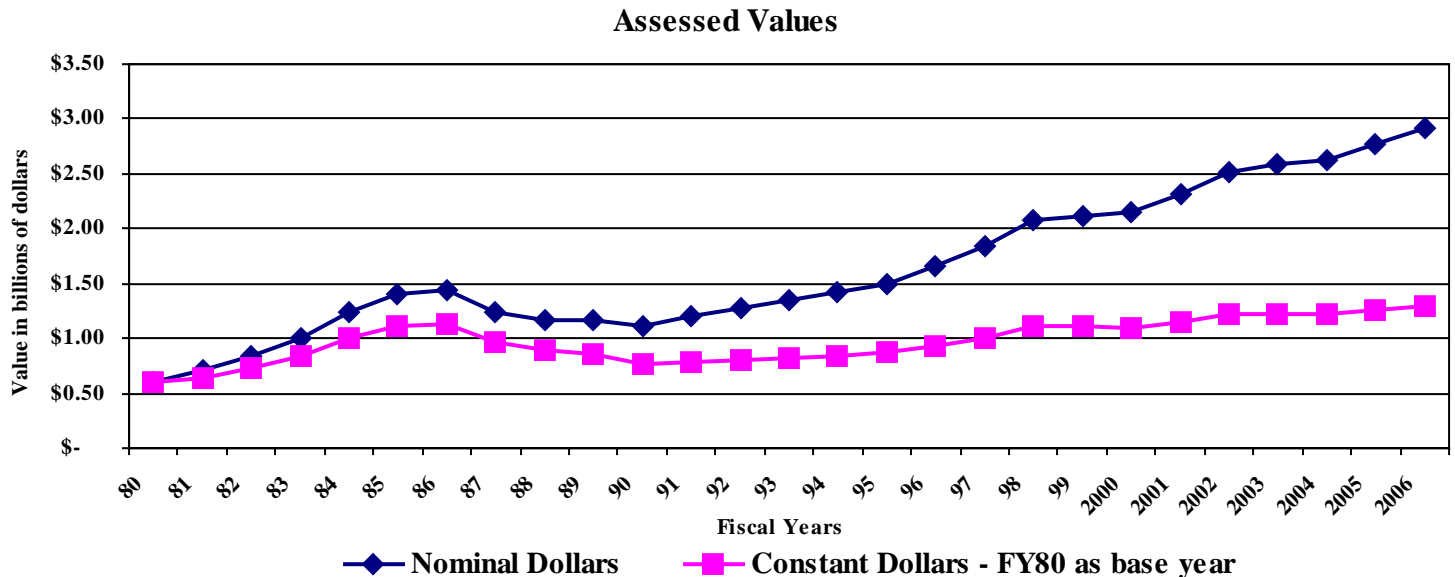
This chart above shows the individual as well as the combined (overlapping) mill rates for the three City and Borough of Juneau taxing areas and for debt service.

PROPERTY ASSESSMENT AND TAXATION

The graph below shows the historical average borough-wide mill levy since 1980. The mill levy represents the **mill average for each fiscal year**. Levies vary by service area and can be greater or less than the average. The average mill levy shown below has been calculated by dividing the total tax levy by the total assessed value after the exclusion of the senior citizen and disabled veteran property exemptions. FY82 was an abnormal year due to a large influx of State funding allowing for a decrease in the mill rate for that year.



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



MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

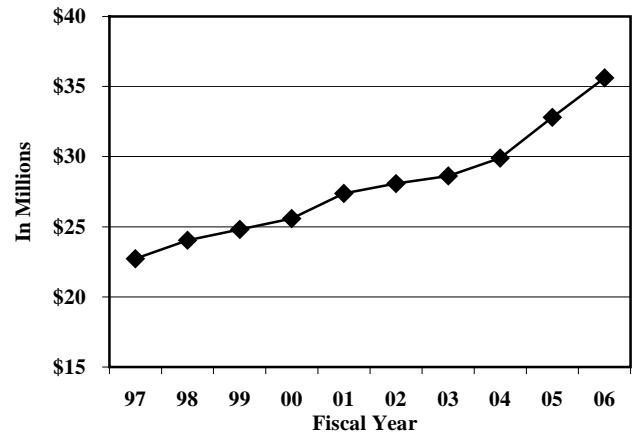
Property taxes are expected to increase in FY05 by 9.67% and in FY06 by 8.60%. The FY05 tax increase (\$2.89M) is due to a combination of an increase in the assessed values, which increased 5.5% (or \$142.9M), and an increase in the mill rate (.36 mills). The increase in the assessed values is due to the expected continuation of low interest rates and a continuing supply and demand imbalance that has pushed the real estate market up significantly, causing an increase in fair market assessed values. Additionally, new construction and numerous remodels contributed significantly to the increase in the FY05 assessed values. The FY05 mill rate increase of .36 mills (from 11.64 to 12.00) was adopted to help fund negotiated wage increases, PERS and health care cost increases, and the elimination of State funding for operations. The FY06 tax increase (\$2.82M) is also due to a combination of an increase in the assessed values (5.1% or \$138.7M) and an increase in the mill levy (.41 mills). The anticipation of a continuation of low interest rates is expected to prolong the market appreciation of most classes of real estate and new construction. Additionally, the expectancy of new mine construction and development and new commercial development will generate a higher assessment level. The FY06 mill rate, expected to increase .41 mills, from 12.00 to 12.41, was approved to fund an increase in debt service, reflecting an increase in general obligation school debt.

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 areawide assessed value for the 2005 fiscal year is \$2.774 billion.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY05 mill levy was adopted in resolution form on June 14, 2004 at 12.00 mills. This mill levy increase of .36 mills from FY04 reflects the combination of an increase in the operating mill levy from 10.44 to 10.94 and a decrease in the debt service mill levy of 1.20 to 1.06. The FY06 mill levy is proposed to increase to 12.41 mills. This mill levy increase reflects an increase in the debt mill levy from 1.06 to 1.61 mills and a decrease in the operational mill levy from 10.94 to 10.80.

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



FY97-03 are based on actual revenue collected.

FY04 is based on estimated collections.

FY05-06 are based on budget projections.

Two of the most significant exemptions in terms of dollars is the Senior Citizen and Disabled Veteran exemptions. In FY05, these exemptions represent \$1.76 million in property tax revenue not collected.

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

MAJOR REVENUES

SALES TAX REVENUES

Total sales tax revenues are expected to continue with slow growth through FY05, with an anticipated increase of 1.93% (or \$0.62M). In FY06, we will see a decrease of 8.26% (or \$2.7M), primarily due to the expiration of the JSD/BRH/Ice Rink 1% temporary sales tax on December 31, 2005.

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

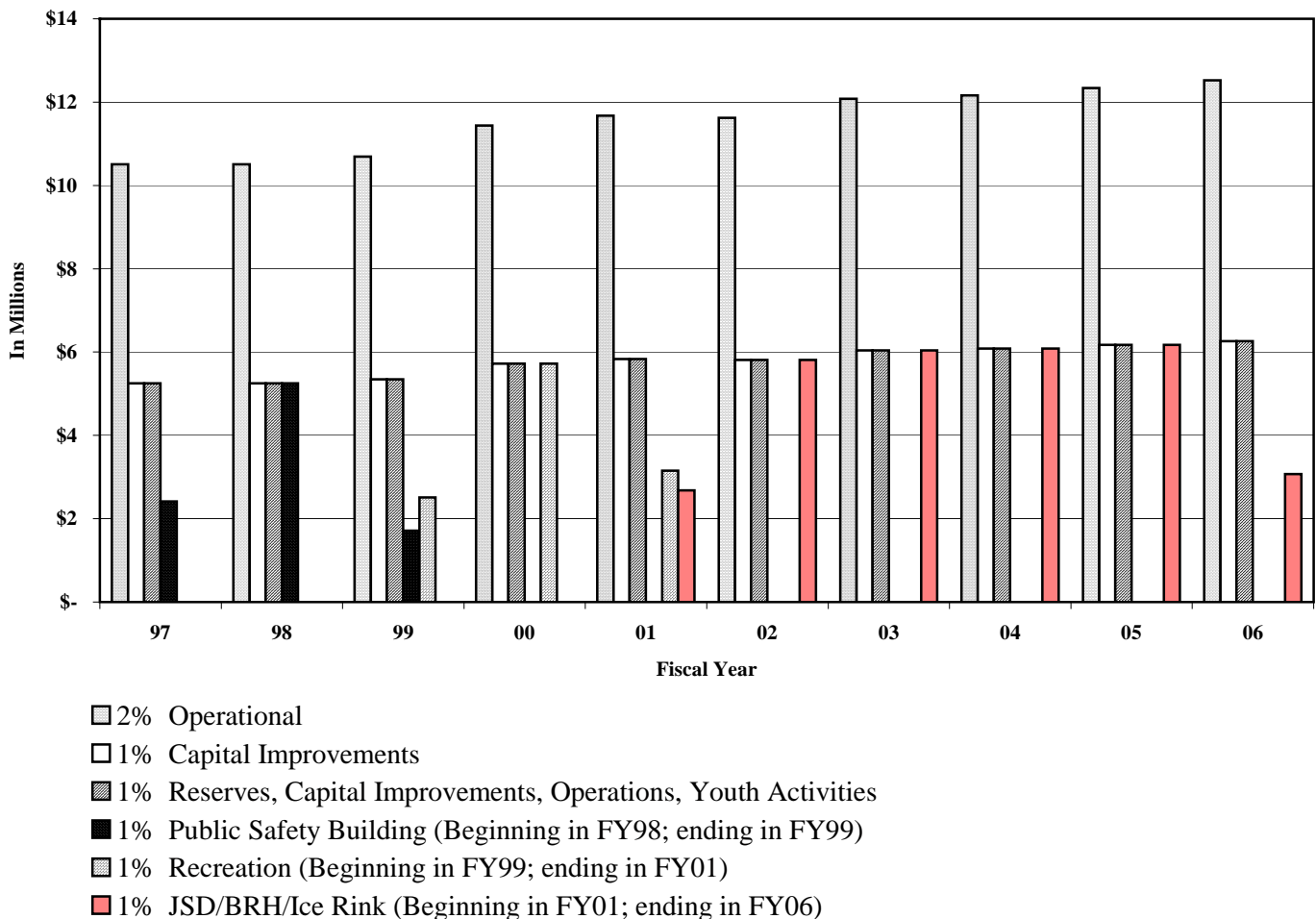
GENERAL SALES TAX

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

FY97-03 are based on actual revenue collected.

FY04 is based on estimated collections.

FY05-06 are based on budget projections.



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

MAJOR REVENUES

Effective January 1, 2001, voters approved an additional temporary 1% sales tax to fund (1) the repair and rehabilitation of schools; (2) the expansion and improvement of Bartlett Regional Hospital; and (3) the construction of a recreational facility at Savikko Park. This tax is to remain in effect for five years, ending December 31, 2005.

Effective July 1, 2002, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2007. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to the three following areas: emergency budget reserve, capital improvements, and youth activities.

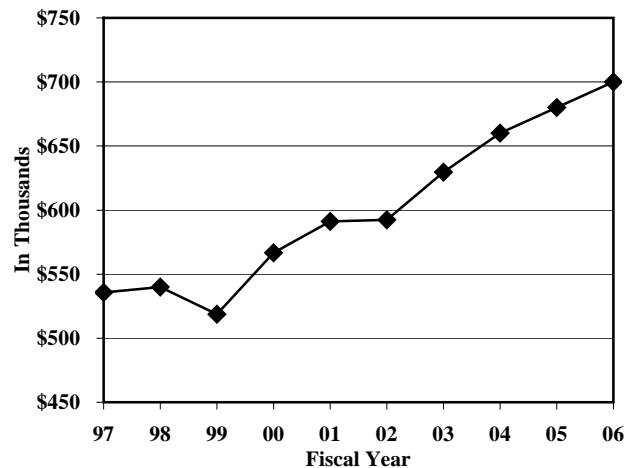
The 4% general sales tax is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$24.23M to be generated in FY04. It is estimated that operational sales tax revenue (2%, or half, of the 4% general sales tax) for fiscal years 2005 and 2006 will continue slow, but steady, growth, with anticipated increases of 1.44% (\$350,000) and 1.46% (\$360,000), respectively.

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). This liquor sales tax is an additional tax on top of the general sales tax, created to generate revenue to provide support to local social service programs.

Liquor sales tax monthly deposit and quarterly filing procedures, penalties and interest on delinquencies follow the same procedures and delinquency rates as that of the general sales tax.

In reviewing the historical graph presented here, it can be seen that this revenue source has been experiencing slow growth since FY97. The dip in FY99 can be attributed primarily to late filings of sales tax returns by merchants, which is offset by the increase shown in FY00 revenue. The dip in FY02 is due to adjustments resulting from merchant nonpayment of the tax. Based on a slow growth trend, current liquor sales estimates and the general economy, liquor sales tax revenues for fiscal years 2005-2006 are projected to continue increasing at about a 3% rate of growth.



FY97-03 are based on actual revenue collected.
FY04 is based on estimated collections.
FY05-06 are based on budget projections.

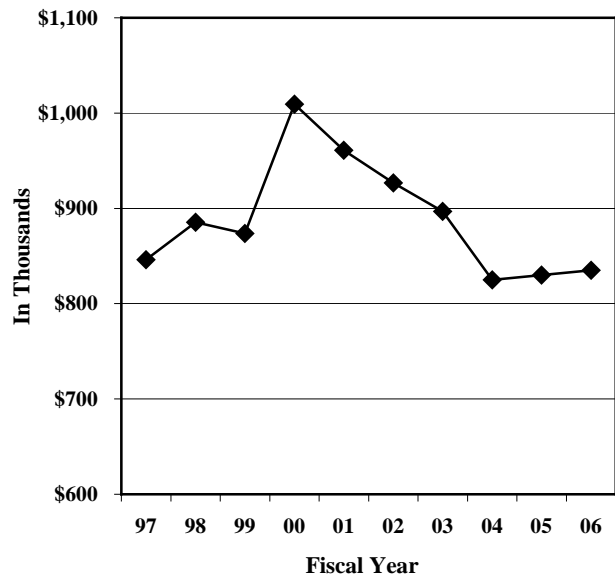
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

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

As can be seen in the graph, FY00 shows a sharp increase from FY99. This is primarily due to the timing of the returns submitted and the addition of a new hotel capturing a new market. Since FY00, however, the revenue from this source has been declining, with a significant drop expected in FY04. The decrease in FY04 is based on (1) hotel sales expected to drop due to the independent traveler on the decline and (2) the government exemption expected to increase due to the State of Alaska's travel policy changing to ensure all state employees reserve hotel rooms through the State rather than independently so the State will benefit from the government exemption. It is anticipated that these low FY04 levels will remain through FY06.



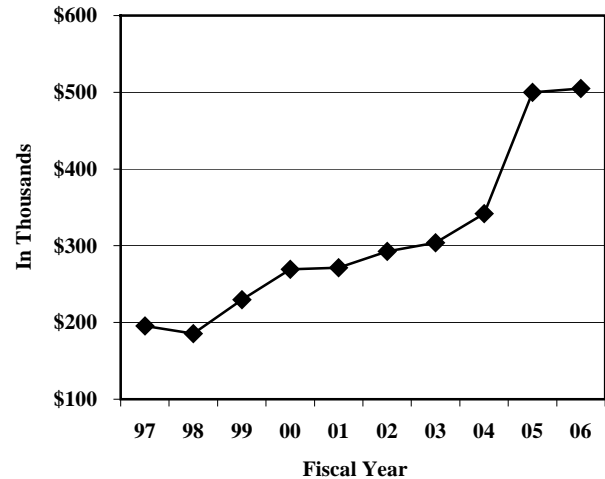
FY97-03 are based on actual revenue collected.
FY04 is based on estimated collections.
FY05-06 is based on budget projections

MAJOR REVENUES

TOBACCO EXCISE

On January 1, 1991, a 6% Excise Tax on the wholesale price of tobacco products went into effect (CBJ Ordinance 69.08). This tax, approved by the voters in October 1990, placed a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale. On October 7, 2003, local voters approved a change to this tax. Effective January 1, 2004, the tax on cigarettes increased from 6% of the wholesale price (~\$0.15/pack) to \$0.30/pack and the tax on other tobacco products increased from 6% to 12% of the wholesale price. This change is expected to generate a significant increase (46%) in this revenue in FY05, the first full year of the tax increase, then expected to remain at that level through FY06.

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



FY97-03 are based on actual revenue collected.

FY04 is based on estimated collections.

FY05-06 are based on budget projections.

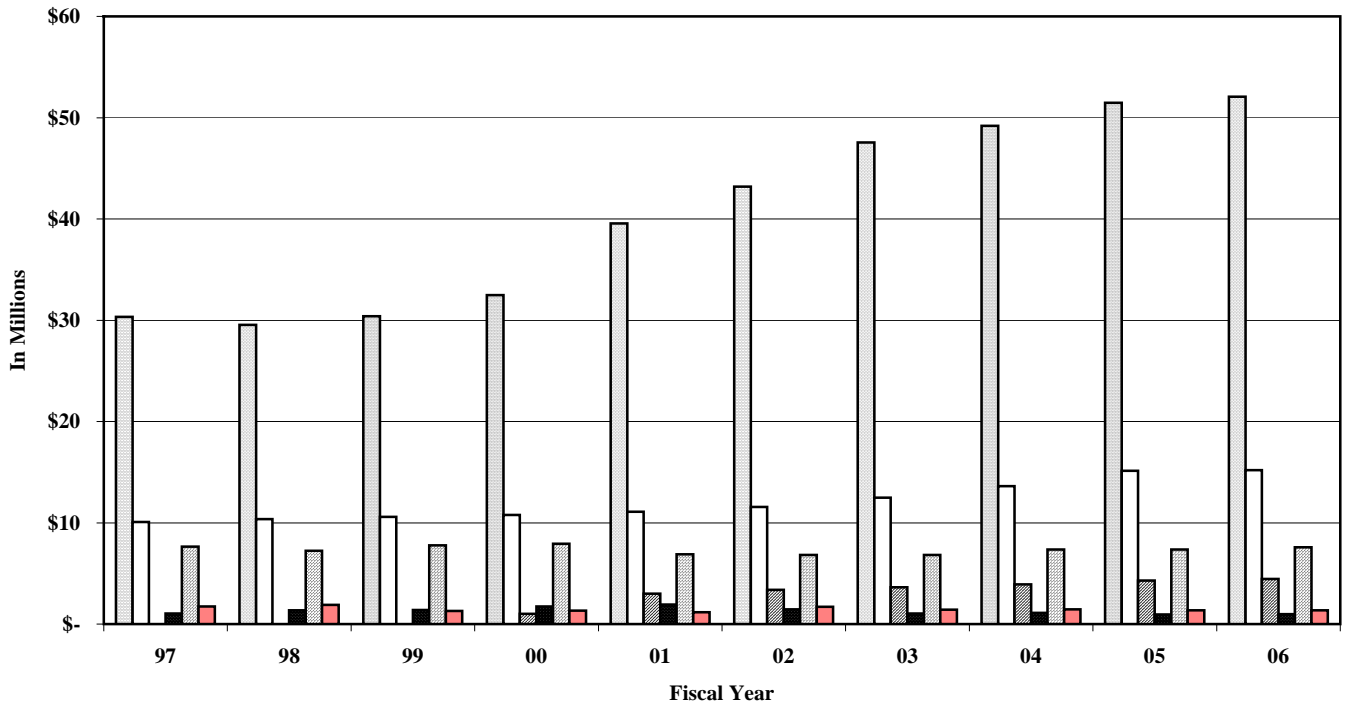
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, bond proceeds and other miscellaneous revenues. These revenues are expected to increase over the next two years, with expected increases of 4.29% (or \$3.67M) in FY05 and 1.27% (or \$1.13M) in FY06. The increase expected in FY05 reflects the net effect of an increase in user fees of \$3.95M offset by a decrease in other local revenues of \$0.275M. The increase in user fees can be primarily attributable to increases in the hospital (\$2.3M) and utilities (\$1.3M), reflecting a 5% increase in hospital fees and rate increases for utilities that went into effect 12/01/03. The decrease in FY05's other local revenues is attributable to the net effect of an increase in expected interest earnings, reduced by a couple of one-time items received in FY04 – a worker's comp reimbursement and bond proceeds – that won't be received in FY05. The increase expected in FY06 reflects the net effect of increases in user fees (\$1.079M) and interest earnings (\$0.486M) and a decrease in land sales (\$0.402M). The increase in user fees can be primarily attributable to increases in the hospital (\$0.574M), school district (\$0.218M) and marine passenger (\$0.171M) fees.

Information on the major classes of other local revenues is available on the following pages.

MAJOR REVENUES

USER FEES AND PERMITS



- Hospital
- Enterprise other than Hospital
- ▨ Marine Passenger Fee
- Port Fee
- ▨ Special Revenue other than Marine Passenger and Port Fees
- General Fund and LID's

FY97-03 are based on actual revenues collected.

FY04 is based on estimated collections.

FY05-06 are based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last six years, up through FY04 Projected Actuals. It is expected that this revenue source will continue to increase in FY05 (by 4.68% or \$2.3M) due to a 5% increase in the Hospital's rates, and again in FY06 (by 1.12% or \$.574M), due to anticipated service growth.

The second largest source of user fee revenue is the remaining enterprise funds. This group consists of the Airport, Harbors and Docks, Water, Sewer and Waste Management. This revenue source shows a gradual increase over the last nine years. This can be attributed to both an increase in user rates and an increase in services provided.

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

MAJOR REVENUES

Special Revenue other than the Marine Passenger and Port fees consist of sales tax resale cards, Capital Transit, School District, Centennial Hall, Library, Land, Eaglecrest, Downtown Parking, Flower Baskets, Parks and Recreation and Police. As can be seen by the User Fees and Permits graph on the previous page, this revenue remained relatively stable through FY00. In FY01, the Mental Health and Chemical Dependency functions were transitioned to the private sector and the Hospital, respectively, which dramatically decreased user fee revenues in this revenue category from FY01 through FY03. In FY04, this revenue source is expected to rebound somewhat due to increases projected in both Land and Eaglecrest, and expected to remain at that level through FY05. In FY06, a slight increase is expected primarily due to an expected increase in the School District.

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. This revenue varies a little bit from year to year but remains within a relatively stable range.

PORT TONNAGE FEE / PORT DEVELOPMENT FEE

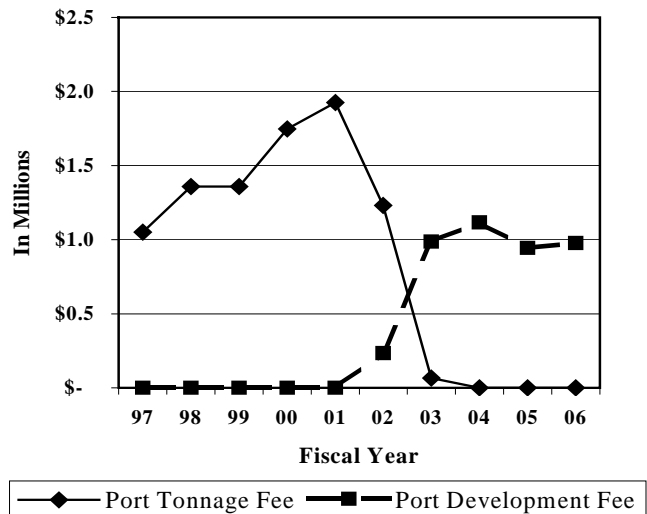
PORT TONNAGE FEE

Effective March 23, 1990, a "Port Dues" based on net cruiseship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruiseship passengers. The initial port dues rate of \$.05 per net registered ton in 1990 was reviewed and adjusted annually based on anticipated tonnage increases. A high of \$.23 per net registered ton, the maximum rate allowed according to ordinance, was adopted effective April 5, 1999. The majority of the port dues revenue was used to pay the annual debt service on the \$7M 1991 GO bonds issued to fund dock capital improvements. This debt was retired on July 1, 2001. Any dues revenue in excess of the debt service requirements was used for additional dock and port facility improvements. The Port Dues expired on January 1, 2002, per CBJ Ordinance 85.02.105 (f) and was not extended.

PORT DEVELOPMENT FEE

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

This new Port Development Fee imposed port dues on vessels carrying passengers for hire of (a) 18¢ per arriving passenger per day for all vessels, and (b) an additional \$2.00 per arriving passenger per day for vessels docking at or on vessels lightering to a City and Borough port facility.



FY97-03 are based on actual revenue collected.

FY04-06 are based on estimated collections.

The proceeds from this new fee are to be used to fund a portion of the design and construction costs of the Steamship Wharf/Marine Park project and other dock and port related planning and design projects.

The Port Development Fee is expected to generate \$1.116M in revenue in FY04 based on current projections of the number of cruiseship passengers visiting Juneau and the number of ships using CBJ's facilities.

Although the number of cruiseship passengers visiting Juneau are expected to increase over the next couple of years, revenue from this fee is expected to decline in FY05 and FY06 due to the construction of a new private dock. It is expected that this new private dock will handle a portion of the docking that normally would be handled by CBJ's facilities, reducing the revenue generated from \$2.18 to \$.18 per passenger for those ships using the new private dock.

MAJOR REVENUES

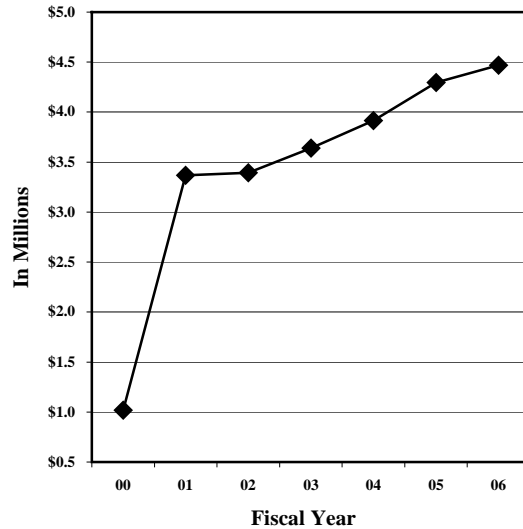
MARINE PASSENGER FEE

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

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

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

In FY01, the first full year the fee was in effect, the fee brought in \$3.02M in revenue. Since that time, this revenue has increased and is expected to continue increasing through FY06 to \$4.468M, based on projections that the number of marine passengers visiting Juneau will continue to grow.



FY00 is based on actual collections for a partial year only (first year of fee)

FY01-03 are based on actual collections.

FY04 is based on estimated projections.

FY05-06 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.

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

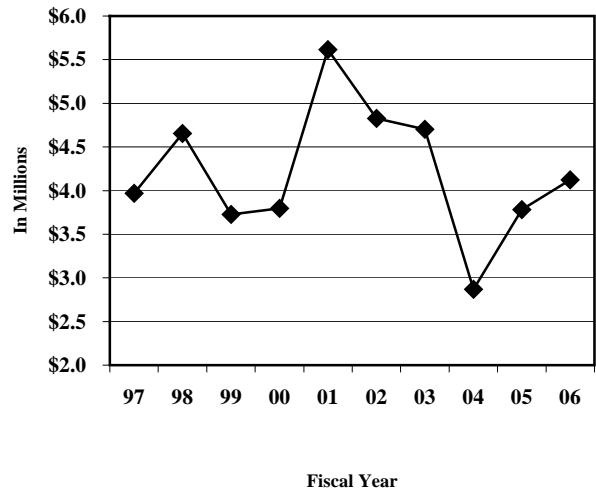
The average funds available for Central Treasury investment, over the last five (5) years (FY99-FY03), has ranged from a high of \$91.4 million in FY03 to a low of \$71.6 million in FY00.

Some of the major factors that can impact the level of interest earnings are the cash balances available for investment, the interest rate environment and any changes made to the management of the investments.

In looking at the graph, there have been some significant swings in the level of earnings since FY97. These wide swings are primarily attributable to a major change made to the portfolio structure in March 1998, which split the portfolio into two time horizons – the short (0-1.5 yrs) and the intermediate (1-10 yrs). This change, expected to add value to the portfolio over the long term, expanded the duration of the portfolio, increasing the impact interest rate fluctuations can have on the portfolio.

In FY99, interest earnings dropped significantly, remaining at that level through FY00. This decrease in interest earnings was due primarily to the intermediate-term rates rising during this two-year period, causing the value of the intermediate portfolio to decline. This decline in the intermediate return was significant enough to cause total return to decline.

In FY01, there was a significant increase in interest earnings. The interest rate environment reversed itself from the prior two years in that the intermediate-term rates fell. This change in the interest rate environment added value to the intermediate portfolio boosting earnings for the total portfolio.



FY97-03 are based on actual revenue collected.

FY04 is based on estimated collections.

FY05-06 are based on budget projections.

In FY02, the intermediate portfolio reflected a general deterioration of earnings as reinvestment in lower interest rates occurred. This decline offset some of the earnings made in the prior year from declining rates in this time horizon.

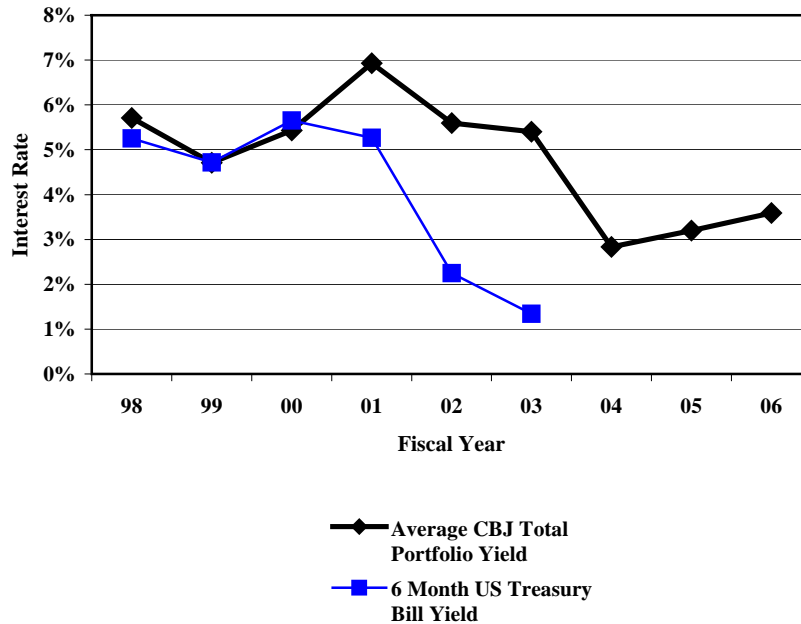
In FY03, there was a slight drop in interest earnings due primarily to the rates on the short end falling to their lowest levels in 40 years. With the short-term interest rates declining since FY01, the rates available for reinvestment in the short portfolio during the year were low. This decline in the short return brought down the total earnings in FY03.

FY04-FY06 projections were developed amid a low interest rate environment, economic uncertainty and geopolitical concerns. Changes to the portfolio structure, made in December 2003 adding a third time horizon – the short-intermediate, also played a part in the projections made for future interest earnings.

We believe the rates will remain low, gradually rising over the course of the next 1-2 years. With this type of interest rate environment in mind, the combined total return is expected to decrease significantly in FY04, with an improved earnings picture in FY05 and FY06.

MAJOR REVENUES

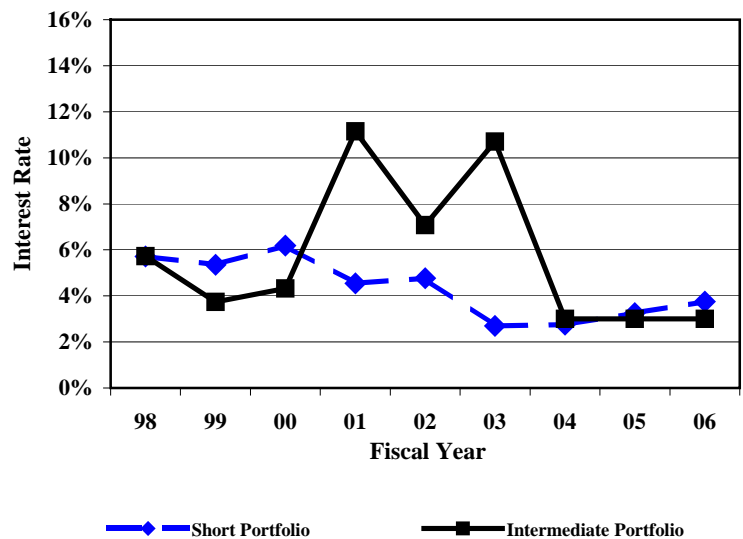
Total Portfolio's Average Rate of Return:



A six-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 FY04-06 projections of CBJ's average annual total return.

Portfolio returns:

A comparison of the rates of return between the short portfolio and the intermediate portfolio, from inception of the externally managed intermediate portfolio in FY98. The graph displays the difference in volatility of earnings due to interest rate fluctuations in the two different time horizons.



MAJOR REVENUES

PROPERTY SALES AND RENTS

Property sales and rents are expected to increase by 2.76% (or \$105,700) in FY05 and decrease by 10.03% (\$394,000) in FY06. The increase in FY05 can be primarily attributed to increases expected in Harbors (\$29,800) and Airport (\$77,000). The decrease in FY06 is due to an expected decrease of \$402,400 in land sales.

MISCELLANEOUS LOCAL REVENUES

Miscellaneous local revenues include penalties and fines, bond proceeds, special assessments and other miscellaneous revenue. These revenue sources are expected to decrease in FY05 by 34% (or \$.89M) and then remain relatively stable through FY06. The decrease in FY05 results from a couple of one-time items recognized in FY04 – a worker's comp reimbursement for payments made in excess of the self-insured amount and bond proceeds, both one-time items recognized in FY04, causing a decrease in revenues in this category in FY05.

MAJOR REVENUES

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase by 7.75% (or \$2.15M) in FY05 and 6.84% (or \$2.05M) in FY06. The FY05 increase reflects primarily the increase in the School Foundation funding (10.72% or \$2.3M). The FY06 increase reflects primarily the increase in the School Construction Debt Reimbursement funding (96.22% or \$2.5M).

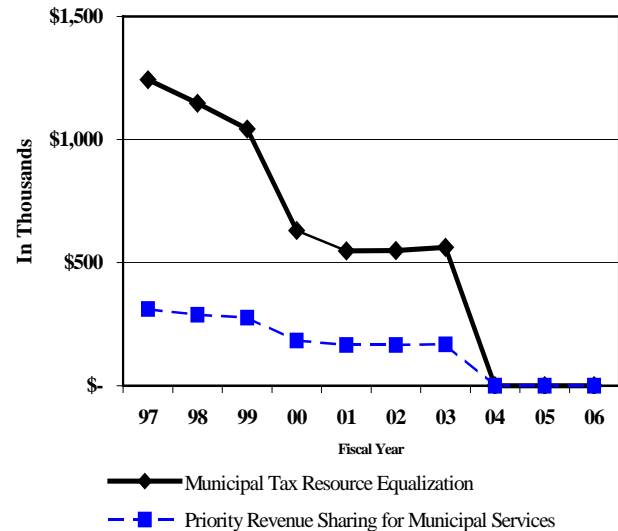
STATE REVENUE SHARING

This program is divided into two components:

1. **Municipal Tax Resource Equalization (AS.29.60.010 - 29.60.080)** – Each fiscal year the State computes an equalization entitlement for services provided by a taxing unit. This is determined by the application of a formula based on population, relative ability to generate revenue and local burden of the taxing unit compared on a statewide average. Money to carry out this program is appropriated annually by the State. An equalization entitlement may be used only for authorized expenditures of the taxing unit, but up to 15% of the payment generated by areawide revenue may be used for non-areawide purposes at the discretion of the Assembly.
2. **Priority Revenue Sharing for Municipal Services (AS 29.60.100 – 29.60.180)** – The State contributes aid for (a) roads at \$2,500 a mile; (b) hospital facilities at \$1,000 per bed, \$50,000 per small hospital or \$250,000 per large hospital; and (c) health facilities at \$2,000 per bed or \$8,000 per health facility. Monies to carry out the programs are appropriated annually by the State. If 100% funding is not available to carry out the programs, distribution is made on a prorated basis.

There has been an historical trend of declining entitlements year after year, which continued through FY01. Between FY01 and FY03, the entitlements remained stable.

In FY04, the State Shared Revenue program, along with the Safe Communities program, was replaced with the State's Temporary Fiscal Relief program, a pass-through of a portion of the funding the State received from the Federal Government's Temporary State Fiscal Relief Fund – a federal program providing funding to



FY97-04 are based on actual revenue collected.
FY05-06 are based on budget projections.

The states for federal fiscal years 2003 and 2004 to use on maintaining essential government services or to cover the cost of complying with unfunded federal intergovernmental mandates.

The 2003 (FY04) allocation to the local governmental units provided the CBJ with \$743,000 (see Safe Communities/Temporary Fiscal Relief graph on following page).

There is no state funding expected from the State Shared Revenue, Safe Communities or the Temporary Fiscal Relief programs in FY05 or FY06.

MAJOR REVENUES

SAFE COMMUNITIES/TEMPORARY FISCAL RELIEF

(Formerly Municipal Assistance)

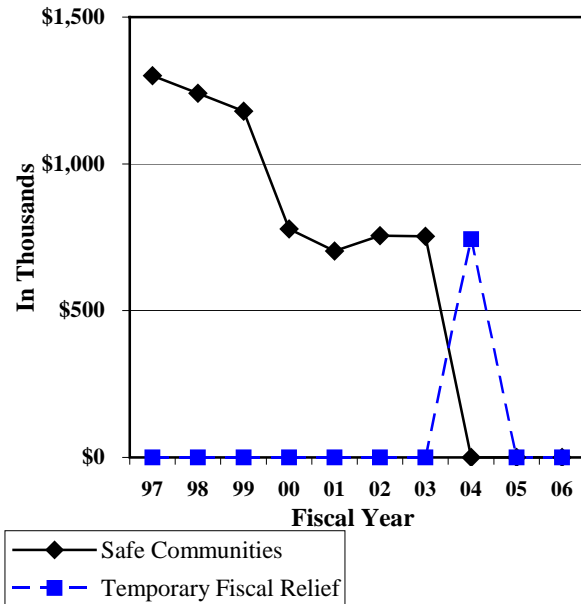
Effective July 1, 1997, the former Municipal Assistance Program was amended to change the name of the program to Safe Communities and add a new subsection providing that money received under the Safe Communities program be spent for the following services in the following ranking of priority:

- 1) police protection and related public safety services;
- 2) fire protection and emergency medical services;
- 3) water and sewer services not offset by user fees;
- 4) solid waste management;
- 5) other services determined by the governing body to have the highest priority.

AS 29.60.350 – 29.60.375 provides that the legislature may appropriate to the Safe Communities Fund an amount equal to or greater than 30% of the income tax revenue received by the State under AS 43.20.011 (e) for the previous fiscal year. The amount appropriated to the fund is distributed to municipalities in a base amount, with excess funds being distributed on a per capita basis. The base amount is equal to the amount received by the City and Borough during Fiscal Year 1978 under AS 43.70.080. CBJ's base amount is \$372,400.

The historical trend of declining state revenues continues as the Safe Communities program follows the same reductions as the State Shared Revenue (SSR) program. As in the SSR program, the Safe Communities funding remained stable in FY02 and FY03.

In FY04, the Safe Communities program, along with the State Shared Revenue program, was replaced with the State's Temporary Fiscal Relief program, a pass-through of a portion of the funding the State received from the Federal Government's Temporary State Fiscal Relief Fund – a federal program providing funding to the states for federal



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FY05-06 are based on budget projections.

fiscal years 2003 and 2004 to use on maintaining essential government services or to cover the cost of complying with unfunded federal intergovernmental mandates.

The State of Alaska shared their 2003 (FY04) allocation with the local government units, but it is not anticipated the 2004 (FY05) allocation will be shared.

The 2003 (FY04) allocation to the local governmental units provided the CBJ with \$743,000 (see Safe Communities/Temporary Fiscal Relief graph above).

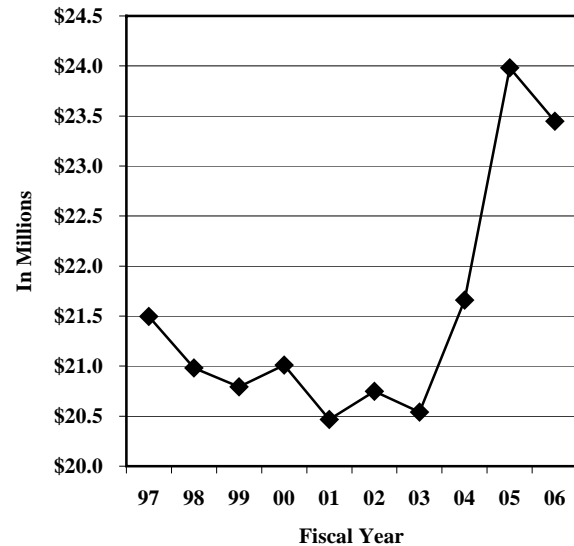
There is no state funding expected from the Safe Communities, State Shared Revenue or the Temporary Fiscal Relief programs in FY05 or FY06.

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 only, since FY97.

Although the student count decreased in FY04, the state funding increased for that year, primarily due to an increase in the base student allocation (from \$4,010 to \$4,169). In FY05, the student count is expected to continue its decline, however the state contribution is expected to increase substantially (10.72% or \$2.3M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576). In FY06, although still much greater than the FY04 level, the state contribution is expected to decrease from what is expected to be received in FY05, primarily due to a continuation of projected declining enrollment numbers.



FY97-03 are based on actual revenue collected.
FY04 is based on estimated collections.
FY05-06 are based on budget projections.

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.

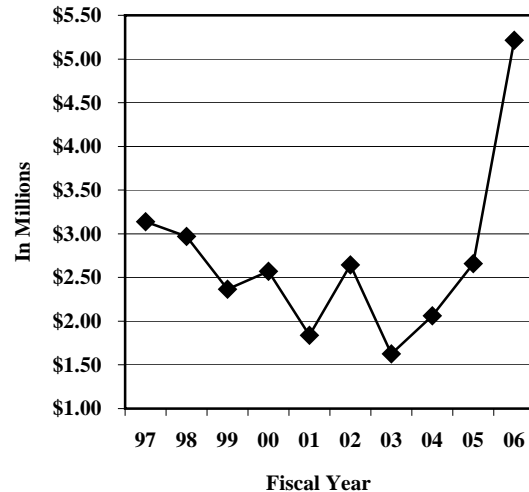
The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

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 steady decrease in reimbursements between FY97 and FY01 reflects the maturity of various school bonds during this period. The slight increase in FY00 was due to a large maturity of the 1996 refunding of the 1991 school bonds and the addition of a portion of the 1997 and 1998 School Technology Bonds approved for reimbursement under this program.

The increase in reimbursement in FY02 was due to the issuance of a \$10.060M school bond in June 2000, of which \$7.717M qualified for school construction bond debt reimbursement (the remaining \$2.343M was approved for reimbursement in FY04).

The decrease in reimbursement in FY03 reflects the net effect of the final payment in FY02 of the



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FY04 is based on estimated collections.

FY05-06 are based on budget projections.

1996 refunding of the 1991 school bonds and the issuance in 2002 of a \$12.995M school bond which qualified for school construction bond debt reimbursement.

The increase in reimbursements expected in FY04 through FY06 reflects \$20M of new debt issued in FY04 for the new high school and the approval of \$3M in debt that was issued in 2000 not previously approved under the school construction debt reimbursement program and \$6.945M and \$12.5M for school repairs and the JDHS renovation to be issued in 2004.

OTHER STATE REVENUE SOURCES

Other state revenue sources include social service, school, library and miscellaneous grants and ASHA "In Lieu" tax. This revenue source is expected to remain relatively stable through FY06.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources show an increase of 8.86% (or \$577,900) expected in FY05, remaining relatively stable through FY06. The increase in FY05 is primarily due to an increase in miscellaneous federal grants.

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

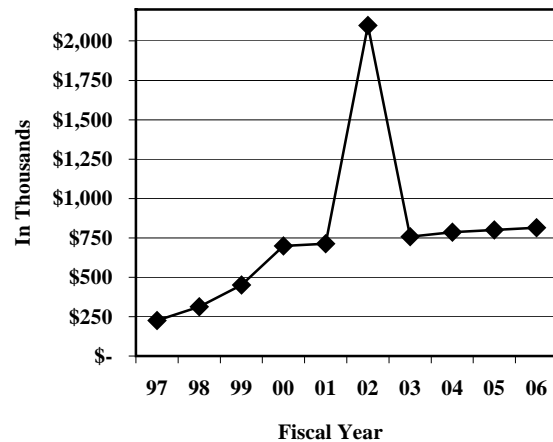
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

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 \$0.27 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 two years prior and the federal proration factor due to the annual appropriation level.

The spike in the FY02 Federal PILT revenue was due primarily to the change in the date this payment is made. The payment date changed from September to June in 2002, causing two payments, those for federal fiscal years 2001 and 2002, to be received and booked in CBJ's fiscal year 2002.

A gradual increase is expected in FY03 through FY06 based on anticipated increases in the annual appropriation level and cents per acre.



FY97-03 are based on actual revenue collected.
FY04-06 are based on budget projections.

MAJOR REVENUES

NATIONAL FOREST TIMBER RECEIPTS

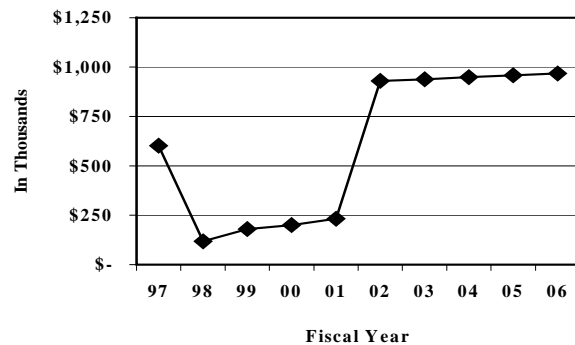
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments receive 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ receives a prorated 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 is based on Tongass National Forest acreage within the City and Borough boundaries. As the graph shows, income from the National Forest Receipts can vary widely from year to year. This variation in annual income can be traced primarily to the health of the timber economy in the Tongass.

The timber economy's decline caused timber receipts to decline significantly from FY96 through FY98. There was a slight increase in FY99 through FY01 and a significant increase in FY02.

The significant increase in FY02 is due to a federal bill, the Secure Rural Schools and Community Self-Determination Act of 2000, passed into law January 2000. The primary purpose of the new law is 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 (payments made 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.



FY97-04 are based on actual revenue collected.

FY05-06 are based on budget projections.

The project identified by the CBJ for which these Title III funds will be applied is the construction of a helicopter pad on the roof of the Bartlett Regional Hospital, after major renovation work is completed. Because the work has not started yet, these funds have been deferred since FY02, reserved for the time the costs are incurred for this project.

FY05 and FY06 receipts are projected to be approximately the same as the first three years of the program, adjusted for inflation. This program is to remain in effect for six years, federal fiscal years 2001 through 2006 (CBJ's fiscal years 2002 through 2007).

The CBJ's National Forest Receipts under this new program are as follows:

	Sch/Road	Title III	Total
FY02 Actual	790,700	139,500	930,200
FY03 Actual	797,100	140,700	937,800
FY04 Actual	806,800	142,400	949,200
FY05 Estimate	814,900	143,800	958,700
FY06 Estimate	823,100	145,200	968,300

MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

The miscellaneous federal grants consist primarily of grants awarded to the School District, however the decrease in federal grants expected to be received in FY05 are a result primarily of the net effect of a decrease of \$347,700 in grants to be received by the Land Fund and an increase of \$971,400 in grants to be received by the School District. Federal grants in FY06 are expected to remain at FY05's level.

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 FY05-10.

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 FY05 capital priorities established by the Assembly, the public Works and Facilities Committee (PWFC) and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY05 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 FY05-06 is prepared after the budget process is completed.

The City and Borough of Juneau, Adopted Capital Improvement Program for Fiscal Years 2005 – 2010 is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Adopted Fiscal Year 2005 and Approved Fiscal Year 2006**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY05.

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 Adopted Capital Improvement Program lists the capital project priorities of the CBJ for FY05 that have been established by the Assembly, the PWFC and/or the City Manager. FY05 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 Bartlett Regional Hospital expansion, ice skate arena and school repairs
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Marine Passenger Fees
5. Enterprise Funds
6. Other Funds

FY05 Adopted Capital Project Budget

Table 1 shows the source of funds for the FY04 capital budget as well as the funding sources for the adopted FY05 capital budget.

Table 1
Summary of FY04 - 05
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Adopted FY04 Budget	Adopted FY05 Budget
Sales Tax: General Capital Projects	\$ 980.0	\$ 1,000.0
Temporary 1% Sales Tax: Improvements to Bartlett Regional Hospital, Ice Arena and School Repairs	5,360.0	6,050.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	5,680.0	6,150.0
Marine Passenger Fees	1,683.0	1,749.8
Docks and Harbors Enterprise Fund	-	400.0
Sewer Utility Enterprise Fund	-	2,175.0
Water Utility Enterprise Fund	130.3	1,200.0
Other: Grants and Revenue Bonds	-	24,094.0
Total	\$ 13,833.3	\$ 42,818.8

CAPITAL PROJECTS

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY05 Budget for General Sales Tax funded projects is \$1,000,000.

1% Temporary Sales Tax: The Adopted FY05 Budget for 1% Temporary Sales Tax funded projects is \$6,050,000.

1% Areawide Sales Tax for Capital Projects: The Adopted FY05 Budget for 1% Areawide Sales Tax funded projects is \$6,150,000.

MARINE PASSENGER FEES

The Adopted FY05 Budget for the Marine Passenger Fee funded projects is \$1,749,800.

Table 2 (on the following pages) lists the routine capital projects adopted for FY05 by requesting department by funding source. **Table 3** lists the nonroutine capital projects adopted for FY05.

A complete listing of all proposed FY05 – FY10 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication **City and Borough of Juneau, Adopted Capital Improvement Program, Fiscal Years 2005 – 2010**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2005 and Approved Fiscal Year 2006**.

CAPITAL PROJECTS

Table 2
Adopted FY05 Routine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY05 Adopted Budget
Administration:					
<u>Open Space Waterfront Land Acquisition</u> Establish a fund that will be used to purchase open spaces along the waterfront in downtown Juneau for public use.	\$ -	-	510.0	-	510.0
<u>Heliport Plan & Flightseeing Noise Abatement & Implementation</u> Make low interest loans available to floatplane companies operating in the downtown area. The money is available to retrofit planes with quieter turbine engines in the effort to reduce floatplane noise and traffic.	-	-	300.0	-	300.0
Building Maintenance:					
<u>Essential Building Repairs</u> Essential repairs to CBJ buildings, including flooring replacement, exterior/interior painting, roofing repairs and miscellaneous building component replacement. These projects will provide savings on maintenance costs and help to extend building life.	140.0	150.0	-	-	290.0
<u>Deferred Building Maintenance</u> Deferred repairs to CBJ Buildings to correct a backlog of problems from years of neglect. These projects will provide savings on maintenance costs and help to extend building life.	150.0	150.0	-	-	300.0
Eaglecrest Ski Area:					
<u>Deferred Maintenance</u> Deferred repairs to buildings and snowmaking equipment.	15.0	-	-	-	15.0

CAPITAL PROJECTS

Table 2
Adopted FY05 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY05 Adopted Budget
Parks and Recreation:					
<u>Sports Field Repairs</u> Regrade and resurface various sports fields. Project will restore proper drainage and surface conditions.	200.0	-	-	-	200.0
<u>Park and Playground Repairs</u> Replacement of the aging play equipment at various Parks. Play equipment is 20 years old and has reached the end of its safe and useful life cycle. Some components have already been removed due to lack of compliance with latest safety standards.	85.0	-	-	-	85.0
<u>Trail Maintenance</u> Maintenance, repairs and upgrades to CBJ trails.	-	100.0	-	-	100.0
Public Works:					
Streets:					
<u>Pavement Maintenance</u> On-going CIP to provide chip seals, overlays and preventive maintenance for Juneau city streets and the purchase of specialized equipment for pavement repair and maintenance.	-	600.0	-	-	600.0
<u>Stairways/Sidewalks</u> Continued repair/replacement of city stairways and sidewalks including replacement of utiliwalk.	-	100.0	-	-	100.0
<u>Retaining Walls</u> Continued reconstruction and/or repair for area wide retaining walls.	-	50.0	-	-	50.0
<u>Street Reconstruction and Repair</u> Continued reconstruction and/or repair for area wide streets.	-	4,438.0	-	-	4,438.0

CAPITAL PROJECTS

Table 2
Adopted FY05 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY05 Adopted Budget
Wastewater Utility:					
<u>Wastewater System</u>	-	-	-	2,175.0	2,175.0
Replacement, rehabilitation, enhancements and repairs to various portions of the CBJ wastewater lines, lift stations, clarifiers and incinerators.					
Water Utility:					
<u>Water System</u>	-	-	-	1,200.0	1,200.0
Replacement and repairs to various to CBJ water mains, transmission and service lines, lift stations, clarifiers and incinerators.					
Total - All Routine Projects	\$ 590.0	5,588.0	810.0	3,375.0	10,363.0

NOTES

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CAPITAL PROJECTS

Table 3
Adopted FY05 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Administration:				
<u>Wayfinding Plan</u>	\$ -	-	-	45.0
Initiate a study to develop signage throughout the waterfront area that would be both informative and help direct visitors to various destinations. The monies would hire a consultant to determine the locations and design of the signs.				
Eaglecrest Ski Area:				
<u>Electrical Intertie Feasibility Study</u>	35.0	-	-	-
AEL&P will perform a feasibility study and some preliminary design work for providing electrical power to Eaglecrest. They will identify right of ways and provide a detailed cost estimate.				
Docks and Harbors:				
<u>Statter Harbor and Park/Auke Bay Commercial Loading Facility</u>	-	-	-	300.0
Land acquisition, planning and design, and new construction of a unified marine center and park. Facilities would consist of a new recreational boat launch and trailer parking, waterfront park areas and amenities and a seawalk, over 200 new permanent moorage slips, commercial fisheries loading ramp and staging area.				
<u>Marine Park Lightering Float Improvements</u>	-	-	-	
Construction of a replacement lightering float and ramp that redirects passenger foot traffic up on the wharf. The new ramp will be handicap accessible. The new float will be larger in order to improve moorage and passenger foot traffic while loading and unloading.				

CAPITAL PROJECTS

Enterprise Fund	Other: Grants & Revenue Bonds	Total FY05 Adopted Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project
			Personnel Services	Commodities & Services	
-	-	45.0	-	-	Wayfinding Plan
-	-	35.0	-	-	Electrical Intertie Feasibility Study
150.0	-	450.0	To be determined		Statter Harbor and Park/Auke Bay Commercial Loading Facility
150.0	-	150.0	-	-	Marine Park Lightering Float Improvements

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY05 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Docks and Harbors:				
<u>Sea Walk - Phase I</u> Planning, design and construction of a combination filled area/boardwalk parallel to the Wharf in the tidelands area north of the existing visitor's center. This project will enhance port security options, relieve pedestrian congestion on South Franklin, create a new economic development incentive by creating waterfront access to stores, increase tideland lease rental.	-	-	-	184.0
<u>Port Security Parking Garage Improvements</u> Install metal grating on the openings on the west and south (by water front) sections of the parking garage as part of the Wharf security requirements. This project will prevent access from inside the parking garage to the Wharf.	-	-	-	56.0
<u>Marine Park/Steamship Wharf I</u> Extend Steamship Wharf to deck over void between wharf and shore, mediate upland subsidence, provide additional staging area for tour coaches and vans.	-	-	-	100.0
Hospital:				
<u>Project 2005 - Major Remodel</u> Project 2005 is major remodel/expansion project to address space, code, and safety issues in a number of areas including CCU, ER, OB, and Radiology. These areas would be relocated to new areas.	-	6,050.0	-	-
Parks and Recreation:				
Parks/Recreation Areas:				
<u>Gunakadeit Park Improvements</u> Construction of new restrooms, information office, and substation within park. There is a need for supervised public restrooms in the downtown core.	-	-	-	254.8

CAPITAL PROJECTS

Enterprise Fund	Other: Grants & Revenue Bonds	Total FY05 Adopted Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project
			Personnel Services	Commodities & Services	
-	-	184.0	-	-	Sea Walk - Phase I
-	94.0	150.0	-	-	Port Security Parking Garage Improvements
-	-	100.0	-	-	Marine Park/Steamship Wharf I
-	24,000.0	30,050.0	To be determined		Project 2005 - Major Remodel
-	-	254.8	To be determined upon Gunakadeit Park Improvements completion of final design work.		

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY05 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Parks and Recreation:				
Recreation Buildings:				
<u>Treadwell Arena Additional Lockers</u> To provide additional changing/shower rooms at the Treadwell Arena.	375.0	-	-	-
Public Works:				
Streets:				
<u>New Consolidated Public Works Facility</u> Construct a new Public Works Facility in Lemon Creek, a central administration building, Fleet shop, Streets shop, Hazardous Waste building and Water Utility shop. Total cost of project is estimated at \$5.4 million over a 4 year period. The estimated annual operating savings will be realized upon completion of the facility.	-	-	500.0	-
<u>City Street Shop Fencing</u> Provide increased security for the City Streets Department Shop due to increased foot and vehicle traffic in the area.	-	-	62.0	-
Total - All Nonroutine Projects	\$ 410.0	6,050.0	562.0	939.8

Note: Unless otherwise noted, the estimate annual operating costs have been determined to be zero. A negative amount indicates a cost savings.

CAPITAL PROJECTS

Enterprise Fund	Other: Grants & Revenue Bonds	Total FY05 Adopted Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project
			Personnel Services	Commodities & Services	
-	-	375.0	-	0.2	Treadwell Arena Additional Lockers
-	-	500.0	-	(265.0)	New Consolidated Public Works Facility
-	-	62.0	-	-	
400.0	24,094.0	32,455.8	-	(264.8)	

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department:					
New SRE Building-Design	A345-26	\$ 1,501,419	24,413	218,667	1,258,339
Airport Constr Contingency Reserve	A345-31	80,000	14,500	1,510	63,990
Airport Revolving Capital Reserve	A345-33	381,447	-	-	381,447
Installation of Security Fence	A345-36	15,000	-	-	15,000
Runway Safety Area Environmental Assmt	A345-39	266,880	-	266,832	48
RW Safety Area I	A345-43	3,914,610	-	3,817,401	97,209
Relocate ASOS	A345-46	65,000	-	9,643	55,357
Runway Safety Area EIS	A345-47	3,139,896	326,501	1,922,257	891,138
Exterior Rehab - Airport Terminal Bldg	A345-48	955,637	-	953,415	2,222
Yandukin Way Two-Way Reconfiguration	A345-49	80,000	-	79,655	345
Cessna/Alex Holden Way	A345-53	395,780	-	340,751	55,029
Terminal Expansion Study	A345-54	260,000	30,941	197,944	31,115
Parallel Taxiway Reconstruction	A345-55	3,614,523	3,091,813	282,894	239,816
Runway Safety Area II	A345-56	973,333	-	-	973,333
NW Quadrant Development	A345-57	93,333	-	-	93,333
Departure Area Security Improvement	A345-59	859,220	25,111	566,838	267,271
Airport-Water/Sewer Extension	A345-61	1,100,000	118,357	743,195	238,448
Airport Project Design	A64-92	305,331	46,460	56,998	201,873
Manila Square	D374-01	15,000	7,500	4,083	3,417
Energy Efficiency Improvements	D374-30	228,223	-	142,949	85,274
ADA Compliance Fund	D374-34	150,789	1,023	149,766	-
Eaglecrest Maint Shop Replacement Design	D374-47	1,030,464	1,615	1,021,515	7,334
Mndnhl Rvr/Lemon Crk Hydrology	D374-48	148,250	11,550	128,623	8,077
Bus Passenger Shelters	D374-63	234,000	-	88,792	145,208
Capital Transit Trans Facility	D374-68	421,350	96,549	185,996	138,805
Marine Pk Traffic Circle Design	D374-69	1,028,850	3,171	891,483	134,196
Open Space Waterfront Land Acquisition	D374-70	1,135,900	-	291,612	844,288
Bartlett 2005	D374-72	43,046,000	30,102,150	5,894,632	7,049,218
Storm Water Management Program	D374-76	255,701	1,476	213,489	40,736
Safe Routes to Schools	D374-79	12,500	-	1,583	10,917
Construct JCVB Visitor Center	D374-80	233,000	2,480	118,472	112,048
Historic Signage	D374-81	47,600	-	50,167	(2,567)
Marine Park/Front St Restrooms	D374-87	330,000	25,197	261,371	43,432
Eaglecrest Lodge Expansion	D374-89	805,000	70,786	69,809	664,405
DT Tourism Trans Impact Study	D374-90	68,087	-	67,491	596
JAMHI Bldg Demo/Park Lot Const	D374-92	565,412	2,560	562,852	-
N Lemon Crk Materials Srce	D374-94	200,000	-	-	200,000
Mend Valley Well Monitoring	D374-97	10,000	-	-	10,000
ADA Compliance	D374-98	61,000	-	-	61,000
Performing Arts Center	D375-03	22,588	-	-	22,588
Wayfinding Signs	D375-04	18,000	-	-	18,000
Thane Rd Fire Service Improvements	F413-17	30,000	-	2,667	27,333
New Police Station Site Improvements	F413-19	113,838	3,294	72,547	37,997
Police Sta.-Fire Suppression	F413-20	50,000	-	-	50,000
Hagevig Fire Training Ctr-Facility Needs Assess	F413-21	15,000	-	944	14,056
Norway Pt Boat Moorage Float	H354-63	511,626	53,156	412,989	45,481

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

<u>Project Description</u>	<u>Project Number</u>	<u>Project Budget</u>	<u>Outstanding Encumbrances</u>	<u>Expenditures to Date</u>	<u>Funds Available</u>
Engineering Department, continued:					
Douglas Hbr Uplands & Moorage	H354-68	5,377,804	269,787	5,006,383	101,634
Statter Hbr Parking & Pedestrian	H354-71	2,787,491	13,332	2,761,433	12,726
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,088,000	28,179	877,403	182,418
ABay Load Fac/Statter El Upgrd	H354-74	4,161,500	31,973	746,553	3,382,974
Gold Creek Entrance Enhance	H354-75	120,000	-	35,717	84,283
Upgrade National Guard Dock	H354-76	300,000	8,621	273,658	17,721
N Dgls Launch Ramp/Access Improvements	H354-78	245,000	12,995	204,395	27,610
Amalga Hbr Launch Ramp Upgrade	H354-79	2,300,000	978,952	974,291	346,757
S Ferry Terminal Wharf Extension	H354-80	500,000	1,120	72,584	426,296
Subport Marina Design/Permit	H354-81	75,000	-	7,012	67,988
Marine Pk/SteamShip Wharf	H354-82	6,169,555	18,710	6,111,933	38,912
Marine Pk/Steamship Wharf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	3,500,000	922,088	1,683,357	894,555
Juneau Harbors Deferred Maintc	H354-85	9,622,810	25,904	256,505	9,340,401
Accessible Gangway	H354-86	110,000	-	140	109,860
Peoples Wharf Vsite Ctr SW Imprv	H354-87	95,000	-	-	95,000
SS Wharf Lightering Facility	H354-88	100,000	-	393	99,607
Dimond Park Improvements	P396-20	375,008	-	371,756	3,252
Cope Park Improvements	P396-26	387,205	-	37,642	349,563
Fish Creek Park Improvements	P396-27	200,000	-	23,950	176,050
Glacier Valley SportsField Improvements	P396-28	351,523	232,160	66,445	52,918
Mendenhall R. Sportsfield Improvements	P396-29	36,130	-	26,130	10,000
Last Chance Basin Safety Rep.	P396-33	40,000	-	36,653	3,347
Dimond Park Comm Ctr I	P396-34	300,000	147,500	109,208	43,292
Treadwell Arena	P396-35	3,657,066	7,795	3,645,639	3,632
Smith/Butts Pk Imprv I	P396-36	150,000	-	35,615	114,385
Zach Gordon Covered Court	P396-37	500,000	19,170	88,786	392,044
Douglas Lib/Fire Hall Maintena	P396-40	630,155	17,514	586,463	26,178
Essential Building Repairs II	P396-41	697,817	22,262	263,467	412,088
Deferred Bldg Maint II	P396-42	1,501,367	25,253	438,586	1,037,528
Adair Kennedy Track Resurface	P396-43	253,000	16,035	236,731	234
West Juneau Park Acquisition	P396-44	250,000	82,844	147,143	20,013
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	321,000	-	7,406	313,594
DT Parking Garage Major Maint	P396-51	225,000	-	130,212	94,788
Asbestos Abatement	P396-52	15,000	200	-	14,800
Semi-Automatic Pool Cover	P396-53	80,000	-	-	80,000
Treadwell Arena - Lockers	P396-54	175,400	12,176	31,947	131,277
DT Cap Parking	P396-55	380,000	-	18,722	361,278
Egan Drive Trees	P396-56	30,000	-	-	30,000
Switzer/Marriot Trail Improv	P396-57	50,000	-	-	50,000
Underground Storage Tanks	PW1-90	1,874,633	-	1,753,614	121,019
Valley Shop Fence/Lights/Lndsp	R412-55	50,000	-	37,872	12,128
AW Pavement Chip Seal	R412-68	301,075	5,953	297,264	(2,142)
Gastineau Ave Reconstruction	R412-71	5,198,793	22,991	5,169,845	5,957

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

<u>Project Description</u>	<u>Project Number</u>	<u>Project Budget</u>	<u>Outstanding Encumbrances</u>	<u>Expenditures to Date</u>	<u>Funds Available</u>
Engineering Department, continued:					
Menden Blv Recon/Duck Crk Xing	R412-72	1,980,000	36,436	1,936,934	6,630
AW Retaining Wall Repairs	R412-73	200,050	-	52,668	147,382
EngEvaluation-Gold Crk Bridges	R412-74	95,000	100	68,067	26,833
Lena Access Road Extension	R412-79	3,477,000	124,087	2,919,077	433,836
St Maint Shop Design - New LOC	R412-81	1,085,000	-	16,671	1,068,329
Refinish DT Street Lights	R412-83	240,000	29,157	208,002	2,841
Overlay/Grinding	R412-85	475,000	-	355,946	119,054
Lemon Creek Industrial LID #89	R412-86	942,234	-	938,974	3,260
Riverwood Sub Drainage Imprv I	R412-87	1,110,000	53,720	1,038,224	18,056
Capitol Avenue Reconstruction	R412-88	25,000	-	12,315	12,685
Salmon Creek Lane Ext LID#90	R412-89	1,062,525	-	816,745	245,780
DT Covered Sidewalks	R412-90	55,000	-	-	55,000
Columbia Blvd Reconstruct	R412-92	1,609,000	71,327	1,461,952	75,721
Pavement Maintenance and Rehab	R412-94	223,984	-	166,795	57,189
Highlands Reconstruction III	R412-95	2,106,067	707,452	1,221,643	176,972
Retaining Walls	R412-96	50,000	-	-	50,000
Stairways/Sidewalks	R412-97	50,000	-	-	50,000
Goldbelt Avenue Reconst	R412-98	1,200,000	65,927	60,909	1,073,164
Seward/2nd St. Reconst	R412-99	1,040,000	137,740	192,725	709,535
Aspen Ave/Duck Crk X-ing	R422-01	400,000	-	911	399,089
Riverside Drive Improv	R422-02	90,000	-	-	90,000
Decoy Blvd Reconst	R422-03	500,000	359,428	43,787	96,785
Pavement Management	R422-04	500,000	4,000	4,907	491,093
S Franklin St Wide/Load Zone	R422-05	30,000	-	23,148	6,852
West Ninth Street LID	R422-06	26,000	2,808	21,256	1,936
New High School/Diamond Park	S454-66	23,185,448	1,244,645	3,591,307	18,349,496
DZ Site Improvements	S454-67	404,473	89,863	302,814	11,796
ADA Upgrades-Marie Drake	S454-68	345,288	3,000	11,133	331,155
Auke Bay Elem Roof Replace	S454-69	774,030	47,599	704,627	21,804
Marie Drake/Har View Roof Repl	S454-70	1,217,146	-	1,135,835	81,311
JDHS/Gastineau Ele Heat/Vent	S454-71	179,820	-	177,283	2,537
JDHS Aux Gym/Floyd Dry Gym Fl	S454-72	358,678	-	317,738	40,940
Floyd Dryden Renovations	S454-73	5,535,362	265,498	4,491,339	778,525
JDHS Renovation	S454-76	23,843,511	668,939	20,485,703	2,688,869
Riverbend Site Improvements	S454-77	261,678	48,104	26,362	187,212
Floyd Dryden Drive Recon	S454-78	40,010	-	-	40,010
MRCS Approach Rd Recon	S454-79	20,000	1,811	18,189	-
JDHS Reno II	S454-80	3,669,648	25,046	1,936	3,642,666
DZ Improvements	S454-81	400,000	-	1,106	398,894
Cessna Dr Culvert/FishWeir/Swr	U484-54	218,400	-	214,012	4,388
Lemon Cr Lift Sta Reconstr	U484-58	633,908	-	629,925	3,983
North Douglas Sewer LID #86	U484-60	4,362,445	4,372	3,756,376	601,697
J-D Treatment Plant Improvmnts	U484-62	1,780,000	-	1,718,010	61,990
Mendenhall Treatment Plant Imp	U484-63	1,627,500	90,149	1,358,293	179,058
JD Plant Incinerator Bldg Roof	U484-64	246,416	-	215,087	31,329

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department, continued:					
MVWTP-Chlorine Gas/Repl Difusr	U484-65	1,350,000	26,791	1,217,740	105,469
S Franklin Swr Force Main Ugrd	U484-66	2,203,000	-	2,064,718	138,282
Dimond Pk Lift Sta	U484-67	150,000	-	-	150,000
2003 WW Utility Imprv	U484-68	510,000	2,000	39,104	468,896
Bayview Sub Sewer Outfall	U484-69	150,000	5,600	9,164	135,236
JD Trmt Plt Inciner Major Rep	U484-70	415,000	253,115	2,384	159,501
Lena Point Reservoir	W494-19	2,463,367	-	2,460,044	3,323
Lemon Crk Stor Fac/Off Remodel	W494-23	811,156	13,557	496,471	301,128
Last Chance Basin Improvements	W494-25	1,736,117	14,096	1,403,315	318,706
N. Tee Harbor Waterline	W494-27	2,765,800	15,038	145,156	2,605,606
3rd St Doug Water/Sewer Imprv	W494-28	1,500,000	3,113	123,931	1,372,956
Wilma Ave Water Ext	W494-29	12,000	1	8,197	3,802
Total Engineering Department		225,313,980	41,398,636	111,353,640	72,561,704
School District:					
Undes Constr/Maj Rep-DOE Restr	S100-93	136,324	-	-	136,324
Juneau Schools Roofing	S207-90	455,000	-	407,892	47,108
District Wide Sch TechnologyII	S454-64	4,077,429	-	4,068,076	9,353
School District Major Mainten	S454-75	201,067	16,461	61,831	122,775
Total School District		4,869,820	16,461	4,537,799	315,560
Public Works Department:					
Transit Buses Replacement	D374-83	805,220	2,480	757,714	45,026
Salmon Creek Pump Sta Imprv	W494-26	309,686	750	169,516	139,420
Wtr Utility Meter Sys Upgrade	W494-31	225,000	-	-	225,000
Total Public Works Department		1,339,906	3,230	927,230	409,446
Community Development Department:					
Geographic Information System	D374-35	521,867	520	387,461	133,886
Juneau Wetlands Mitigation Bnk	D374-42	27,627	-	2,713	24,914
CBJ Wetlands Mitigation Bank	D374-64	72,500	37,708	28,293	6,499
HyperspecImages/DuckCk Monitor	D374-82	99,952	-	-	99,952
Waterfront Planning	D374-85	300,000	34,764	122,358	142,878
Total Community Development Department		1,021,946	72,992	540,825	408,129
Airport:					
SRE - Sand Truck	A345-51	250,000	-	153,158	96,842
SRE-ARFF-Command Vehicle	A345-52	1,796,603	-	1,795,752	851
Airport Tower Upgrade	A345-58	75,000	-	35,442	39,558
SRE-Blowers	A345-60	400,000	-	396,038	3,962
Acquire Airside Vehicles & Eqm	A345-62	70,000	70,067	-	(67)
Total Airport		2,591,603	70,067	2,380,390	141,146

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

<u>Project Description</u>	<u>Project Number</u>	<u>Project Budget</u>	<u>Outstanding Encumbrances</u>	<u>Expenditures to Date</u>	<u>Funds Available</u>
Harbors:					
Harbors AW Restrooms Constr	H354-69	50,000	-	3,031	46,969
SS Wharf /Cold Stor Dock Imprv	H354-89	550,000	33,220	30,124	486,656
Port Security Improvements	H354-90	131,265	49,700	-	81,565
Total Harbors		731,265	82,920	33,155	615,190
Parks and Recreation Department:					
ADA Trans Plan Barrier Removal	D374-55	104,200	1,218	102,905	77
General Park & Safety Repairs	P396-02	669,588	2,000	522,855	144,733
Hank Harmon Rifle Range Imprvs	P396-21	50,000	-	22,326	27,674
Trail Improvements-Prop 3	P396-25	348,500	15,900	181,469	151,131
Areawide Trail Maintenance	P396-38	378,004	3,396	350,517	24,091
Commercial Trail Planning/Devl	P396-39	100,000	-	94,643	5,357
Sport Field Repairs	P396-48	304,000	13,500	33,803	256,697
W. Juneau Park - Design	P396-49	145,000	2	2,222	142,776
Total Parks and Recreation Department		2,099,292	36,016	1,310,740	752,536
Areawide Sales Tax for Capital Projects:					
A/W Capital Projects/Sales Tax	Z492-00	4,198	-	-	4,198
Total Areawide Sales Tax for Capital Projects		4,198	-	-	4,198
MIS Department:					
Muni Bldg/JPD Telephone System	D374-54	136,000	-	128,650	7,350
Assembly Chambers Audio System Replacemt	D374-93	25,000	-	17,772	7,228
Total MIS Department		161,000	-	146,422	14,578
Lands Fund:					
Heliport Plan/Flightseeing Noise Abatement	D374-86	460,000	2,392	10,417	447,191
Total Lands Fund		460,000	2,392	10,417	447,191
Eaglecrest:					
E'crest Parking Lot Expansion	D374-78	325,000	36,065	229,546	59,389
Eaglecrest Nordic Ski Trail	D374-91	25,000	-	5,920	19,080
Platter Pull Cable Replacement	D374-95	16,000	5,000	-	11,000
Deferred Maint-Lifts	D374-96	45,000	-	-	45,000
Sewerage Treatment - Design	D375-02	10,000	-	-	10,000
Domestic Wtr Filtrations System	W494-05	55,357	-	52,140	3,217
Total Eaglecrest		476,357	41,065	287,606	147,686
Police Department:					
Critical Incident Command Vehicle	F413-04	70,000	-	-	70,000
Integrated Computer Record System	F413-06	756,493	-	727,087	29,406
Explosive Ordinance Safety	F413-15	62,000	-	58,006	3,994
Modernizing Police Equipment	F413-18	1,086,900	69,921	263,247	753,732
Total Police Department		1,975,393	69,921	1,048,340	857,132

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 29, 2004:

<u>Project Description</u>	<u>Project Number</u>	<u>Project Budget</u>	<u>Outstanding Encumbrances</u>	<u>Expenditures to Date</u>	<u>Funds Available</u>
Manager - Emergency Preparedness:					
First Responder Preparedness	F413-22	673,467	84,601	3,896	584,970
Metro Med Response	F413-23	600,000	-	-	600,000
		<u>1,273,467</u>	<u>84,601</u>	<u>3,896</u>	<u>1,184,970</u>
Project Totals		<u>\$ 242,318,227</u>	<u>41,878,301</u>	<u>122,580,460</u>	<u>77,859,466</u>

NOTES

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GENERAL FUND SUMMARY

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Expenditures:					
Personnel Services	\$ 12,153,700	13,130,500	12,647,200	13,561,900	14,337,000
Commodities and Services	6,554,900	7,317,200	7,075,600	6,773,300	6,372,200
Capital Outlay	111,100	156,600	139,900	92,400	87,700
Contingency	23,400	35,000	35,000	35,000	35,000
Additional Budgetary Savings	-	-	-	-	(108,000)
Capital Projects Indirect Cost Allocation	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,611,300)	(2,541,700)	(2,521,500)	(2,792,000)	(2,943,400)
Support to other funds	23,097,500	24,069,600	24,069,600	25,415,800	29,794,800
Better Capital City	1,733,000	390,000	390,000	500,000	500,000
Total Expenditures	40,777,300	42,272,200	41,550,800	43,301,400	47,790,300
Funding Sources:					
State Support:					
School Construction	1,626,500	1,817,200	2,060,500	2,658,200	5,216,000
State Shared Revenue	488,000	-	-	-	-
State Federal Fiscal Relief	-	49,500	293,100	-	-
Other State Shared Revenue	12,800	13,000	12,900	13,000	13,000
Library Grants	191,600	135,400	150,400	139,200	142,500
ASHA "in Lieu" Tax	45,700	45,000	45,000	45,000	45,000
Miscellaneous Grants	159,900	198,400	180,000	80,700	74,100
Total State Support	2,524,500	2,258,500	2,741,900	2,936,100	5,490,600
Federal Support:					
Federal "in Lieu" Tax	757,700	757,700	786,100	799,600	814,400
Total Federal Support	757,700	757,700	786,100	799,600	814,400
Local Support:					
Property Taxes	15,446,800	17,796,200	17,692,800	18,481,900	20,279,300
User Fees, Permits, Rents, and Leases	1,169,700	1,242,800	1,397,200	1,337,500	1,337,500
Penalties and Fines	721,000	536,000	437,000	432,000	432,000
Interest - Investment & A/R	3,098,500	2,632,400	1,848,100	2,280,000	2,700,000
Total Local Support	20,436,000	22,207,400	21,375,100	22,531,400	24,748,800
Total Revenues	23,718,200	25,223,600	24,903,100	26,267,100	31,053,800
Support from other funds	17,283,800	14,740,200	14,740,200	16,106,500	15,975,200
Total Revenues and Support from other funds	41,002,000	39,963,800	39,643,300	42,373,600	47,029,000
Fund Balance (To) From	(224,700)	2,308,400	1,907,500	927,800	761,300
Total Funding Sources	\$ 40,777,300	42,272,200	41,550,800	43,301,400	47,790,300
FUND BALANCE RESERVE	\$ 2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
AVAILABLE FUND BALANCES	\$ 3,602,900	1,294,500	1,695,400	767,600	6,300

ROADED SERVICE AREA SUMMARY

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Parks and Recreation	\$ 2,643,500	3,132,700	2,942,600	3,164,800	3,276,100
Police	8,974,500	9,228,600	8,981,500	9,403,100	9,829,500
Streets	2,956,100	3,389,300	3,228,100	3,453,700	3,562,200
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	200,000	200,000	200,000	190,000	190,000
Transit	2,589,900	2,342,600	2,342,600	2,917,600	2,917,600
Total Expenditures	17,389,000	18,318,200	17,719,800	19,154,200	19,800,400
FUNDING SOURCES:					
Property Taxes	11,380,800	10,613,400	10,538,400	12,479,200	13,383,200
Safe Communities	753,100	-	-	-	-
State Shared Revenue (SSR):					
Equalization	65,400	-	-	-	-
Roads	34,100	-	-	-	-
Liquor	54,000	60,000	60,000	60,000	60,000
State Federal Fiscal Relief	-	507,900	445,600	-	-
Miscellaneous State Grants	32,800	45,800	40,600	63,500	63,500
Federal Revenue - Grant	1,200	10,700	-	5,000	5,000
Forest Timber Receipts	797,100	941,900	949,200	958,700	968,300
Licenses, Fees, Permits	964,600	1,297,500	1,100,300	1,271,500	1,285,900
Ordinance Violations	442,400	529,500	524,300	546,700	549,200
E911 Surcharge	291,500	288,300	283,300	305,500	305,500
Other Revenue	24,900	52,100	40,600	40,400	40,400
Interdepartmental Charges	39,800	40,600	40,600	40,000	42,400
Support from:					
Sales Tax	2,462,000	2,462,000	2,462,000	2,560,000	2,665,000
Marine Passenger Fee	541,700	572,000	572,000	658,000	658,000
Fund Balance (To) From	(496,400)	896,500	662,900	165,700	(226,000)
Total Funding Sources	\$ 17,389,000	18,318,200	17,719,800	19,154,200	19,800,400
FUND BALANCE RESERVE	\$ 780,200	922,600	922,600	1,066,400	1,211,600
AVAILABLE FUND BALANCES	\$ 1,130,000	91,100	324,700	15,200	96,000

FIRE SERVICE AREA SUMMARY

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Fire	\$ 2,347,900	2,400,400	2,300,900	2,506,000	2,604,200
Total Expenditures	<u>2,347,900</u>	<u>2,400,400</u>	<u>2,300,900</u>	<u>2,506,000</u>	<u>2,604,200</u>
FUNDING SOURCES:					
Property Taxes	\$ 1,794,300	1,688,800	1,674,400	1,835,300	1,954,800
State Shared Revenue - Equalization	8,100	-	-	-	-
State Federal Fiscal Relief	-	3,400	4,400	-	-
Fire Training Center Fees	12,200	11,500	6,000	6,000	6,000
Fire - Contracted Services	323,800	331,700	331,700	385,000	403,500
Support from:					
Sales Tax	175,000	175,000	175,000	184,000	193,000
Marine Passenger Fee	59,300	60,300	60,300	70,000	70,000
Fund Balance (To) From	<u>(24,800)</u>	<u>129,700</u>	<u>49,100</u>	<u>25,700</u>	<u>(23,100)</u>
Total Funding Sources	<u>\$ 2,347,900</u>	<u>2,400,400</u>	<u>2,300,900</u>	<u>2,506,000</u>	<u>2,604,200</u>
FUND BALANCES	\$ 145,300	15,600	96,200	70,500	93,600

NOTES

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MAYOR AND ASSEMBLY

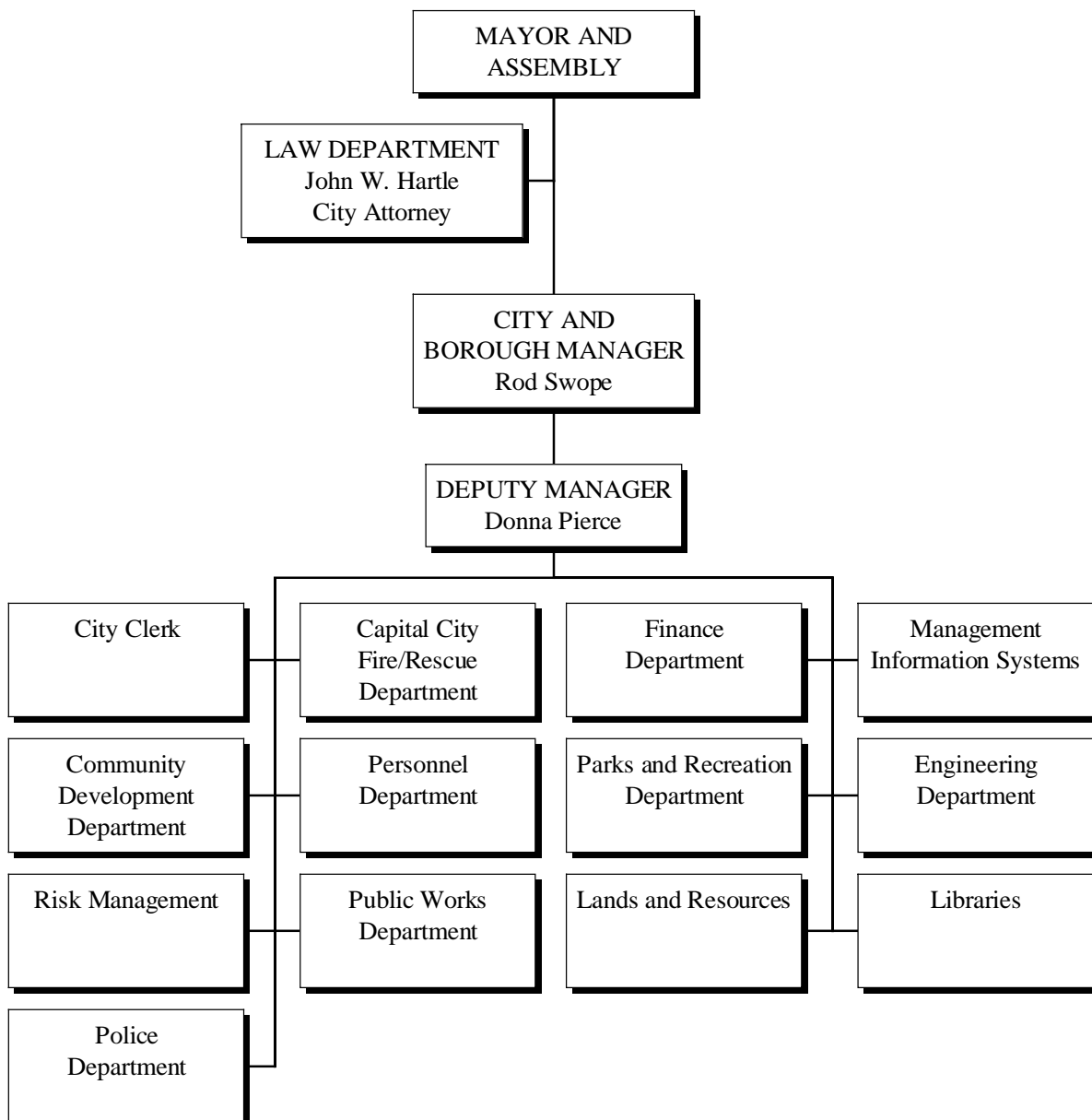
MISSION STATEMENT

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

FY05 BUDGET

\$2,536,700

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 158,500	183,500	178,000	201,600	206,500
Commodities and Services	377,600	416,800	408,200	387,900	397,200
Better Capital City	1,733,000	390,000	390,000	500,000	500,000
Other - Grants, etc.	1,769,300	1,618,200	1,618,200	1,447,200	1,152,200
Total Expenditures	4,038,400	2,608,500	2,594,400	2,536,700	2,255,900
FUNDING SOURCES:					
State Grant	45,000	-	-	-	-
Interdepartmental Charges	23,100	23,600	23,600	30,300	32,100
Support from:					
Sales Tax	1,775,000	410,000	410,000	500,000	500,000
Liquor Sales Tax	18,000	30,000	30,000	110,000	115,000
Tobacco Excise Tax	215,000	65,000	65,000	275,000	287,000
Marine Passenger Fee	300,000	300,000	300,000	300,000	-
General Fund	1,662,300	1,779,900	1,765,800	1,321,400	1,321,800
Total Funding Sources	\$ 4,038,400	2,608,500	2,594,400	2,536,700	2,255,900
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 FY05 Adopted Budget is a decrease of \$71,800 (2.8%) from the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$280,800 (11.1%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel Services increased \$18,100 (9.9%) due to PERS and health care cost increases.
- A decrease of \$171,000 in grant funding:
 - \$112,400 were one-time grants in FY04
 - \$3,200 decrease to the Juneau Arts and Humanities Council,
 - \$1,200 decrease to Perseverance Theatre, a 5% reduction to their \$24,000 historic grant award,
 - \$800 decrease to the Alaska Conservatory Theatre, a 5% reduction to their \$17,000 historic grant award,
 - \$200 decrease to Juneau Jazz and Classics, a 5% reduction to their \$5,000 historic grant award,
 - \$1,200 decrease to the Juneau Festival Committee, a 5% reduction to their \$25,000 historic grant award,
 - \$100 decrease to the Douglas Fourth of July Committee, a 5% reduction to their \$2,500 historic grant award,

MAYOR AND ASSEMBLY

BUDGET HIGHLIGHT, CONTINUED

- \$37,000 decrease to the (JEDC) Juneau Economic Development Council, a 20.5% reduction from their FY04 amount. The grant award to JEDC has varied greatly from year to year. The \$143,000 award for FY05 will allow them to continue their existing programs.
- \$14,900 decrease for the Social Services Advisory Board Block Grants program.
- Better Capital City funding was reestablished at the historic \$500,000 level. In FY04, \$110,000 of the \$500,000 had been directed to the School District for funding outside the State Department of Education and Early Development CAP.

FY06

- Personnel Services increased \$4,900 (2.4%) due to PERS and health care cost increases.
- The decrease in grants is primarily due to the \$300,000 for Shoreside Power being approved for FY05 only.

MAYOR AND ASSEMBLY

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Operations:					
Personnel Services	\$ 158,500	183,500	178,000	201,600	206,500
Commodities and Services	205,200	214,800	206,200	205,900	215,200
Total	363,700	398,300	384,200	407,500	421,700
Assembly Grants:					
Arts and Humanities Council	65,000	65,000	65,000	61,800	61,800
Perseverance Theater	24,000	74,000	74,000	22,800	22,800
Alaska Conservatory Theater	21,500	17,000	17,000	16,200	16,200
Juneau Jazz and Classics	5,000	5,000	5,000	4,800	4,800
Gastineau Human Services	-	4,800	4,800	-	-
Wildflower Court	-	7,200	7,200	-	-
REACH Inc	-	3,300	3,300	-	-
Juneau Youth Services	-	4,500	4,500	-	-
AWARE	-	6,300	6,300	-	-
JAMHI	-	1,300	1,300	-	-
Juneau Family Birth Center	-	20,000	20,000	-	-
Safety Video	-	15,000	15,000	-	-
Social Service Advisory Board	705,500	582,300	582,300	567,400	567,400
Juneau Alliance for Mental Health, Inc.	304,900	305,000	305,000	305,000	305,000
Total	1,125,900	1,110,700	1,110,700	978,000	978,000
Special Contracts:					
Ombudsman	20,000	20,000	20,000	20,000	20,000
Lobbyist	139,500	172,000	172,000	152,000	152,000
Hearing Officers	12,900	10,000	10,000	10,000	10,000
Total	172,400	202,000	202,000	182,000	182,000
Special Committee and Projects:					
Juneau Festival Committee	25,000	25,000	25,000	23,800	23,800
Douglas Fourth of July	2,500	2,500	2,500	2,400	2,400
Juneau Economic Development Council	220,000	180,000	180,000	143,000	148,000
Shoreside Power	300,000	300,000	300,000	300,000	-
Better Capital City	1,733,000	390,000	390,000	500,000	500,000
Arctic Winter Games	45,900	-	-	-	-
Indoor Archery	50,000	-	-	-	-
Total	2,376,400	897,500	897,500	969,200	674,200
Total Expenditures	\$ 4,038,400	2,608,500	2,594,400	2,536,700	2,255,900

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Mayor of the City and	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Borough of Juneau	8.00	48,000	8.00	48,000	8.00	48,000
Assembly Members	-	105,500	-	123,600	-	128,500
Benefits						
Total Budget	<u>9.00</u>	<u>\$ 183,500</u>	<u>9.00</u>	<u>\$ 201,600</u>	<u>9.00</u>	<u>\$ 206,500</u>

NOTES

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CITY MANAGER

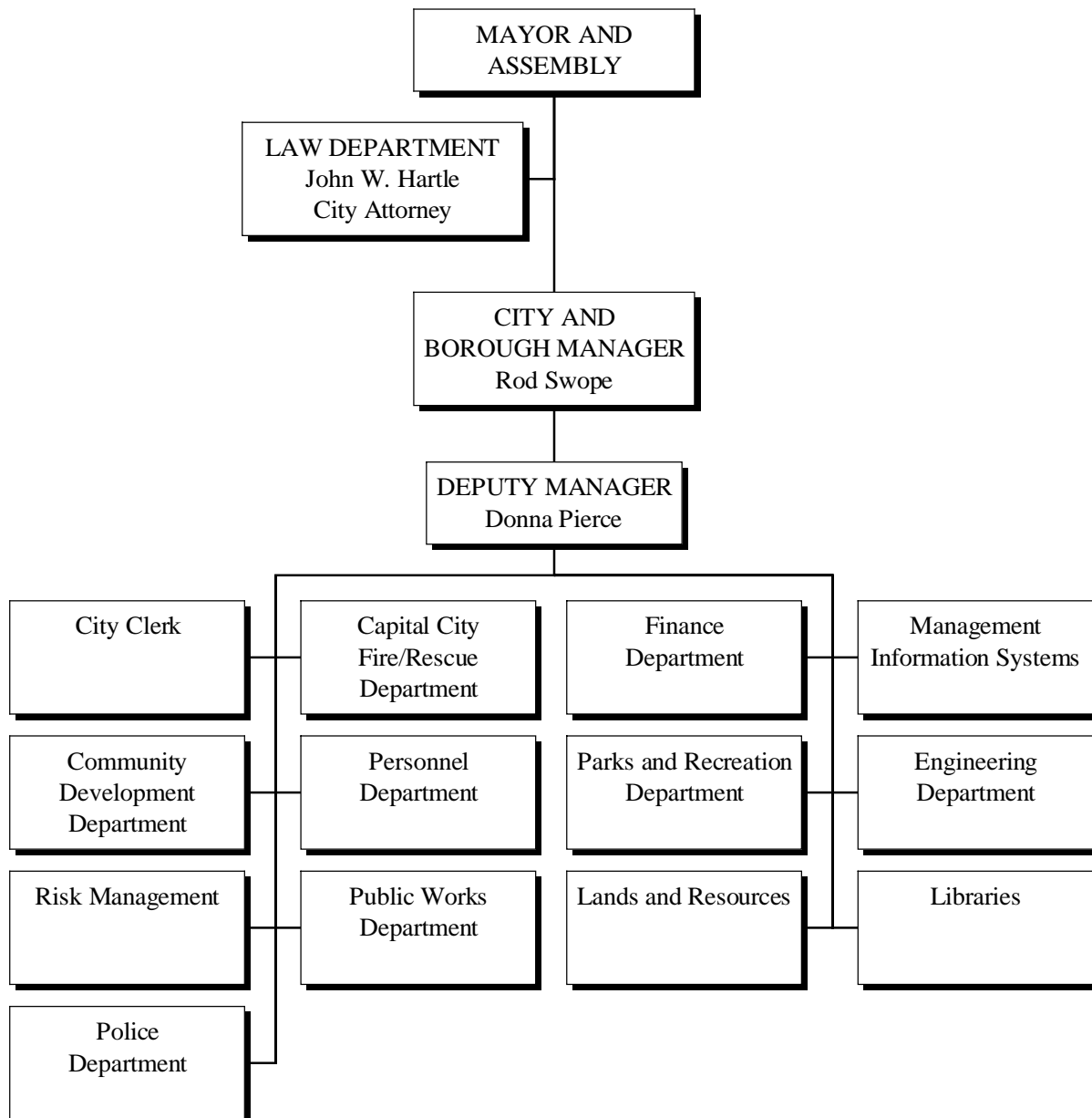
MISSION STATEMENT

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.

FY05 BUDGET

\$1,107,200

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 596,900	702,500	691,400	705,600	740,500
Commodities and Services	351,100	430,800	386,900	366,600	293,600
Contingency	23,400	35,000	35,000	35,000	35,000
Total Expenditures	971,400	1,168,300	1,113,300	1,107,200	1,069,100
FUNDING SOURCES:					
Interdepartmental Charges	46,500	47,400	47,400	38,400	40,500
State Grant	44,200	133,700	120,000	40,000	40,000
Support from:					
Sales Tax	-	-	-	20,000	-
Marine Passenger Fees	35,000	117,000	117,000	140,000	87,000
General Fund	845,700	870,200	828,900	868,800	901,600
Total Funding Sources	\$ 971,400	1,168,300	1,113,300	1,107,200	1,069,100
STAFFING	7.80	7.80	7.80	7.80	7.80
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 FY05 Adopted Budget is a decrease of \$61,100 (5.2%) from the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$38,100 (3.4%) from the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Commodities and Services decreased by \$64,200 (14.9%) due to a combination of increases and decreases.
 - Increases are \$50,000 from marine passenger fees for Collaboration Juneau to continue their work on tourism related issues and \$20,000 from the sales tax budget reserve for a consultant to evaluate the Eaglecrest Ski Area. Both of these increases are for FY05 only.
 - Decreases are in special projects that had previously been funded by State Grants and \$15,800, largely due to the elimination of the Supervisory Training.

FY06

- Personnel Services increased \$34,900 (4.9%) due to additional PERS and health care cost increases.

CITY MANAGER

CORE SERVICES

Support and Facilitate the Activity of the Assembly

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

Services Provided to: CBJ Assembly, CBJ staff and public

	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Key Measures					
Implement policies within 30 days	-	-	-	80%	90%
Respond to all questions/inquiries within 5 days	-	-	-	90%	95%

Coordinate the Efforts of Municipal Departments

Includes: Weekly meetings with department directors, biweekly meetings with joint department directors and enterprise boards, implements policies and programs, resolve issues, update administrative policies

Services Provided to: CBJ staff and public

	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Key Measures					
Weekly meetings with all department directors	-	-	-	95%	95%
Bimonthly staff meetings with all department directors and enterprise boards	-	-	-	100%	100%
Annually update Administrative policies	-	-	-	100%	100%

Develop a Balanced Biennial Budget

Includes: Publishing a budget document that complies with current accepted standards, encourages cost reductions and increased efficiencies, provides a balance of revenue increases and expenditures that adequately fund basic core services to maintain the quality of life Juneau residents expect, meet the June 15th adoption date as required in the charter

Services Provided to: CBJ Assembly, CBJ staff and public

	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Key Measures					
Implement a balanced biennial budget	-	-	-	100%	100%
Meet all charter requirements	-	-	-	100%	100%
Incorporate revenue enhancements, costs reductions and maintain core services	-	-	-	95%	90%

Respond to Citizen Concerns and Issues in a Timely Manner

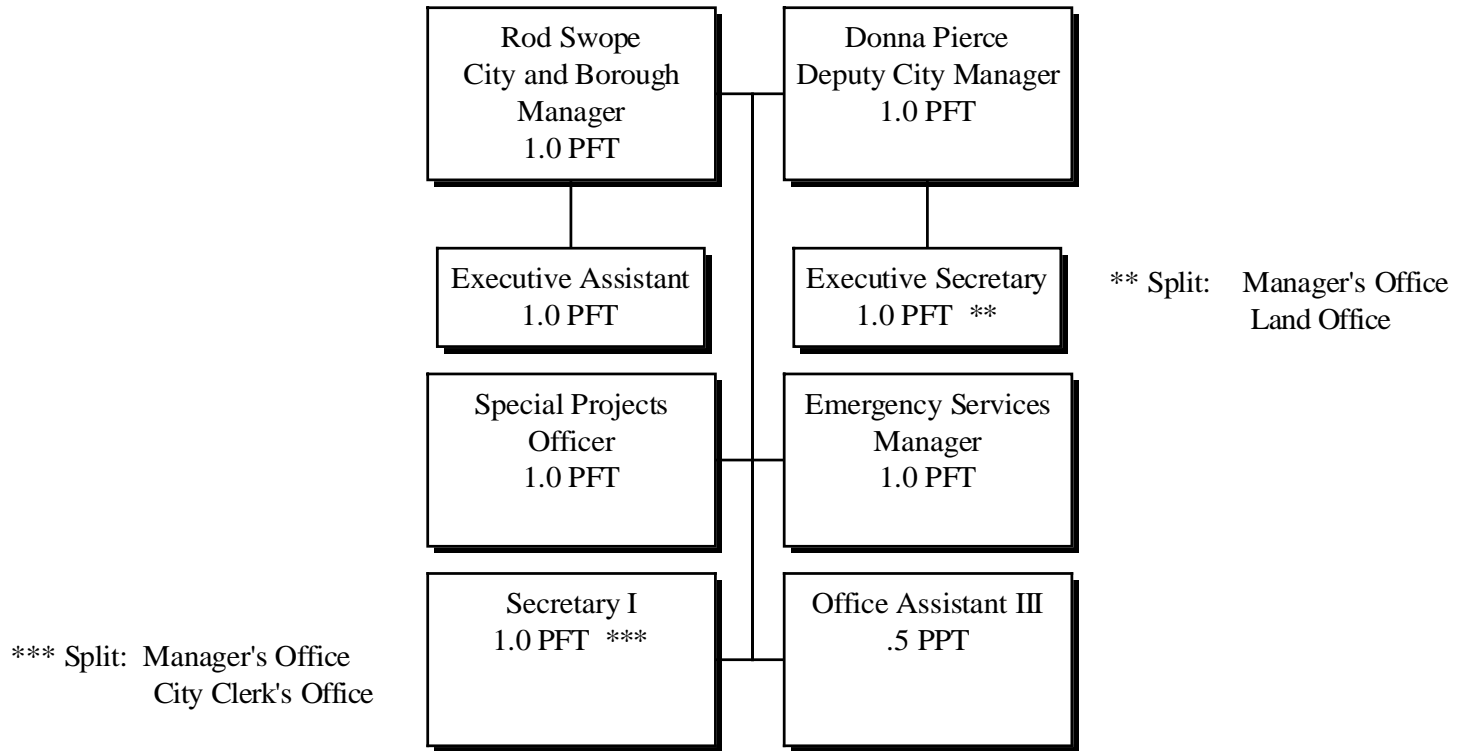
Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Key Measures					
Respond to "Tell it to City Hall" within 2 days	-	-	-	90%	95%
Respond to all e-mails and written correspondence with 5 days	-	-	-	85%	95%

CITY MANAGER

STAFFING ORGANIZATION CHART



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

CITY MANAGER

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits</u>
CLASS TITLE:						
Manager's Office:						
City and Borough Manager	1.00	\$ 112,000	1.00	\$ 104,800	1.00	\$ 104,800
Deputy City and Borough Manager	1.00	112,500	1.00	115,300	1.00	116,400
Special Projects Officer	1.00	65,900	1.00	68,400	1.00	69,100
Executive Assistant	1.00	44,700	1.00	46,200	1.00	47,000
Executive Secretary	0.50	17,500	0.50	18,400	0.50	19,200
Office Assistant III	0.50	15,000	0.50	13,900	0.50	14,500
Secretary I	0.50	15,900	0.50	16,800	0.50	17,500
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	123,500	-	141,600	-	162,800
Total	<u>5.50</u>	<u>510,000</u>	<u>5.50</u>	<u>528,400</u>	<u>5.50</u>	<u>554,300</u>
Emergency Services Manager/ Public Information Officer:						
Emergency Services Manager/Public Information Officer	1.00	57,600	1.00	58,700	1.00	60,600
Project grants	-	38,900	-	15,000	-	15,000
Benefits	-	19,600	-	22,100	-	25,700
Total	<u>1.00</u>	<u>116,100</u>	<u>1.00</u>	<u>95,800</u>	<u>1.00</u>	<u>101,300</u>
Teen Health Center:						
Health Care Nurse	0.75	38,800	0.75	40,400	0.75	40,800
Office Assistant III	0.55	15,400	0.55	16,400	0.55	16,400
Benefits	-	22,200	-	24,600	-	27,700
Total	<u>1.30</u>	<u>76,400</u>	<u>1.30</u>	<u>81,400</u>	<u>1.30</u>	<u>84,900</u>
Total Budget	<u>7.80</u>	<u>\$ 702,500</u>	<u>7.80</u>	<u>\$ 705,600</u>	<u>7.80</u>	<u>\$ 740,500</u>

NOTES

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CITY CLERK

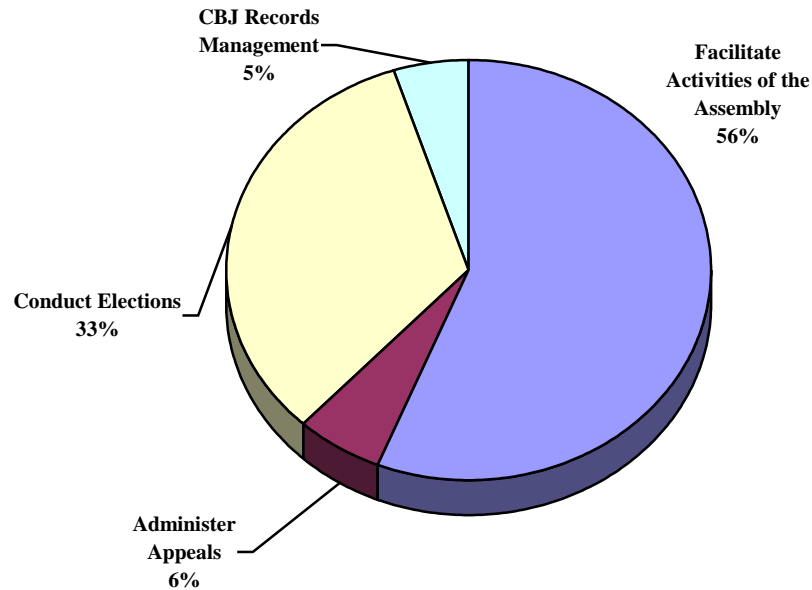
MISSION STATEMENT

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

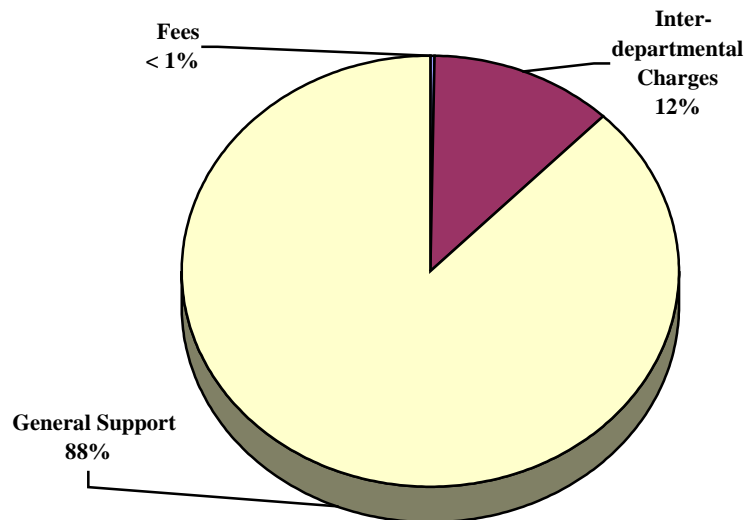
FY05 BUDGET

\$286,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	\$ 151,700	177,900	180,100	194,300	206,700
Commodities and Services	45,800	54,200	51,200	52,600	54,100
Total	197,500	232,100	231,300	246,900	260,800
Elections:					
Personnel Services	24,100	31,200	29,000	17,700	17,700
Commodities and Services	18,100	43,500	39,800	21,400	22,500
Total	42,200	74,700	68,800	39,100	40,200
Total Expenditures	239,700	306,800	300,100	286,000	301,000
FUNDING SOURCES:					
Interdepartmental Charges	31,700	32,300	32,300	30,500	32,300
Fees	6,700	1,000	1,600	1,900	1,900
Support from General Fund	201,300	273,500	266,200	253,600	266,800
Total Funding Sources	\$ 239,700	306,800	300,100	286,000	301,000
STAFFING	2.13	2.63	2.63	2.63	2.63
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Clerk and Elections are 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 FY05 Adopted Budget represents a decrease of \$20,800 (6.8%), including the decrements noted below, from the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$15,000 (5.2%) over the FY05 Adopted Budget.

The significant budgetary changes are:

The Manager approved the following decrements as part of a citywide budget-balancing plan:

Decrement Description	FY05 Amount	FY06 Amount	FTE Impact
Reductions in various categories	5,900	5,900	-

Other significant budgetary changes include:

FY05

- Personnel Services increased \$2,900 (1.4%) due to negotiated wage increase and PERS and health care cost increases.
- A special election occurred in FY04 resulting in a one-time increase of \$35,000, which included \$15,000 for Personnel Services.

CITY CLERK

BUDGET HIGHLIGHTS, CONTINUED

FY06

- Personnel Services increased \$12,400 (5.8%) due to additional PERS and health care cost increases.

CORE SERVICES

Facilitate the Activity of the Assembly

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

Services Provided to: CBJ Assembly, CBJ Staff and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Assembly Meeting Packet Distributed 4 days prior to meeting	25%	25%	45%	55%	75%
Assembly and Standing Committee Meeting Minutes drafted within one week of meeting.	50%	50%	60%	65%	75%
Meetings calendared and advertised on same day of request.	50%	95%	95%	100%	100%
Percentage of licenses processed within 60-day review period.	98%	100%	100%	100%	100%

Administer Appeals

Includes: Coordinate Appeals to the Assembly and the Assembly's Appeal Boards (Sales Tax, Building Code, Personnel and Animal Hearing Board)

Services Provided to: CBJ Assembly, Appellants, CBJ Staff and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of time appeals are resolved within three months or less.	50%	50%	75%	75%	75%

Administer 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>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of precinct poll workers and board members for general election hired by August 1.	50%	50%	75%	95%	95%

CBJ Records Management

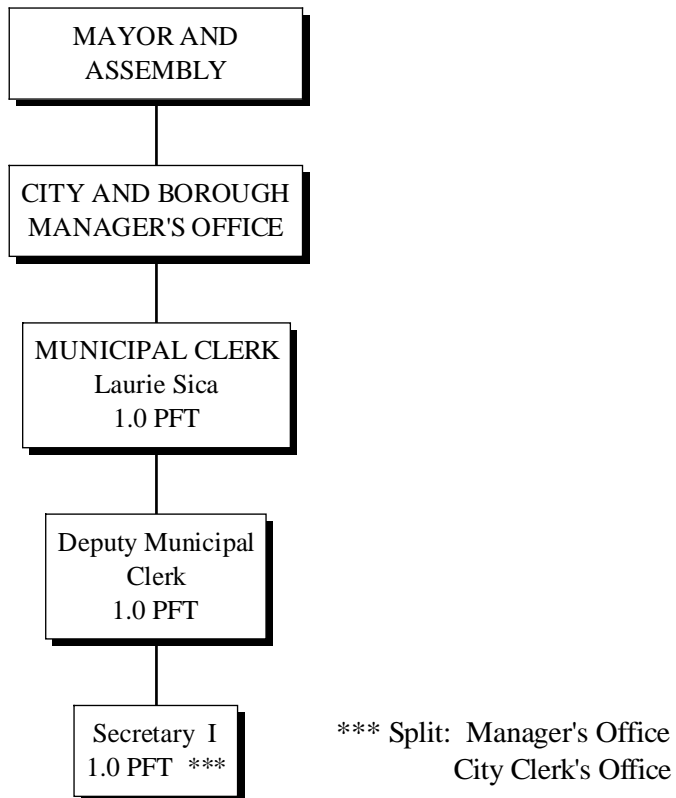
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of CBJ reports providing standardized catalogue information	-	50%	50%	50%	75%
Percentage of newly produced CBJ reports catalogued	-	25%	35%	50%	75%

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

CITY CLERK

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 66,500	1.00	\$ 70,000	1.00	\$ 72,100
Deputy Clerk	1.00	42,200	1.00	44,400	1.00	45,700
Secretary I	0.50	15,900	0.50	16,800	0.50	17,500
Clerk I	0.13	2,700	0.13	2,800	0.13	3,000
Elections	-	14,500	-	17,200	-	17,200
Special Election	-	15,000	-	-	-	-
Overtime	-	4,000	-	4,100	-	4,100
Benefits	-	48,300	-	56,700	-	64,800
Total Budget	<u>2.63</u>	<u>\$ 209,100</u>	<u>2.63</u>	<u>\$ 212,000</u>	<u>2.63</u>	<u>\$ 224,400</u>

NOTES

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MANAGEMENT INFORMATION SYSTEMS

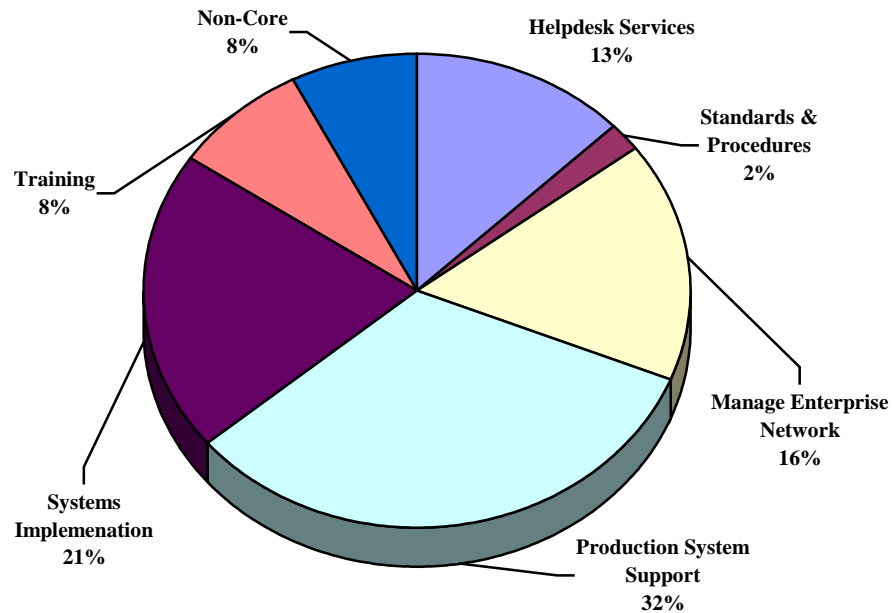
MISSION STATEMENT

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

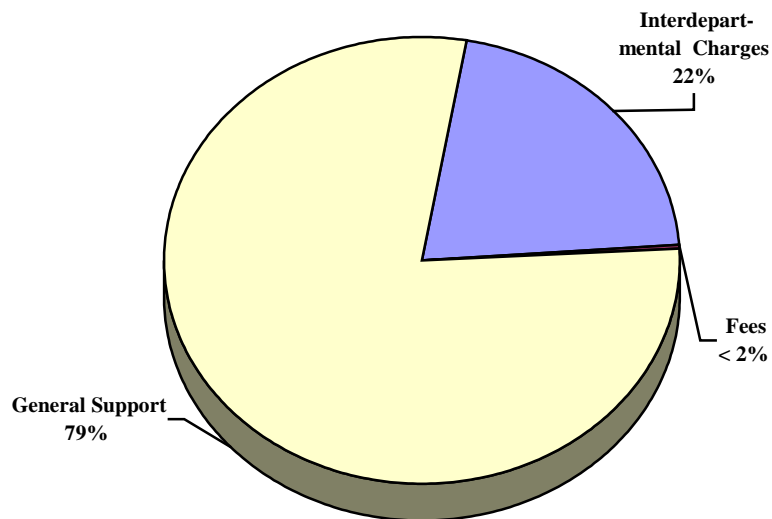
FY05 BUDGET

\$1,421,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 782,500	851,400	829,300	892,800	945,500
Commodities and Services	601,000	431,800	427,500	444,100	422,800
Capital Outlay	75,000	133,000	95,000	85,000	85,000
Total Expenditures	1,458,500	1,416,200	1,351,800	1,421,900	1,453,300
FUNDING SOURCES:					
Interdepartmental Charges	236,300	241,000	241,000	302,100	319,800
Fees	2,400	2,400	2,400	2,400	2,400
Support from General Fund	1,219,800	1,172,800	1,108,400	1,117,400	1,131,100
Total Funding Sources	\$ 1,458,500	1,416,200	1,351,800	1,421,900	1,453,300
STAFFING	11.00	11.00	11.00	11.00	11.00
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 FY05 Adopted Budget is an increase of \$5,700 (0.4%), including the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$31,400 (2.2%) over the FY05 Adopted Budget.

The significant budgetary changes are:

The Manager approved the following decrements as part of a citywide budget-balancing plan:

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount
Purchase fewer PC's, monitors and technical manuals.	More time will be spent maintaining older machines.	16,500	16,500
Forego purchase of major new software	Network intrusion prevention software will not be purchase causing network security to be somewhat at risk. Examples of other software purchases that may not be made include a records management system and a content management system.	48,000	48,000
	Total	\$64,500	\$64,500

MANAGEMENT INFORMATION SYSTEMS

BUDGET HIGHLIGHTS, CONTINUED

Other significant budgetary changes include:

FY05

- Personnel Services increased \$41,4000 (4.9%) due to a negotiated wage increase and PERS and health care cost increases.
- Even with the decrement noted above of \$16,500, Commodities and Services increased due to an increase in maintenance contracts resulting from the addition of a new Human Resources software package.

FY06

- Personnel Services increased \$52,700 (5.9%) due to additional PERS and health care cost increases.
- System consulting was decreased \$30,000 (54.5%), these funds had been used to bring in a specialist to train staff on new software. The impact of this reduction is a longer learning curve for the MIS staff to be able to train other department personnel.

CORE SERVICES

Maintain Relevant set of Technology Standards and Procedures

Includes: Redevelop standards and procedures; disseminate information about standards and procedures

Services Provided to: CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% of infrastructure adhering to standards	-	-	65%	70%	75%
% of customers who rate standards and procedures as satisfactory or better	-	-	75%	85%	85%
% of overall staff time expended	-	-	5%	5%	5%

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

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% of customers who rate systems development as satisfactory or better	-	-	85%	85%	85%
% of customers who rate technology consulting as satisfactory or better	-	-	85%	85%	85%
% of projects completed on established schedule	-	-	75%	75%	75%
% of projects completed within established budget	-	-	75%	75%	75%

Production System Support

Includes: Systems support and batch processing

Services Provided to: CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average duration of system unavailability	-	-	4.5 hr	4.0 hr	4.0 hr
Frequency of system unavailability per year	-	-	4	5	5

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES, CONTINUED

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average duration of network unavailability	-	-	1 hr	1 hr	1 hr
Frequency of network unavailability per year	-	-	6	6	6
% facilities with adequate network capacity	-	90%	90%	90%	90%

Helpdesk Services

Includes: Field helpdesk calls and messages

Services Provided to: CBJ departments

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</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	-	-	85%	85%	85%
% of technical support requests completed on time	-	-	85%	85%	85%
% of staff time expended on Tier I, II, and III	-	15/15/10%	15/15/10%	15/15/10%	15/15/10%

Training

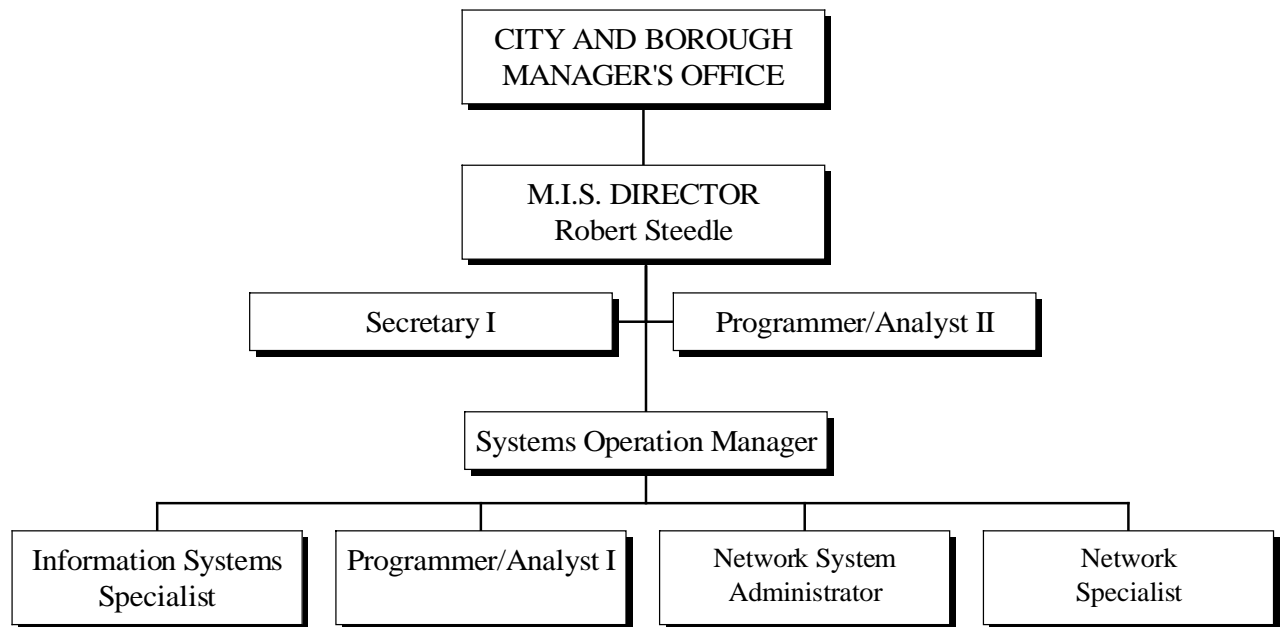
Includes: Provide scheduled computer-based and instructor-led classroom training in office productivity applications

Services Provided to: CBJ departments

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% customers receiving requested training per quarter	-	50%	20%	60%	60%
% of customers who rate classroom training as satisfactory or better	-	-	75%	80%	80%
Cost per individual per class	-	\$140	\$140	\$140	\$140
Average time from request to training	-	3 mo	6 mo	3 mo	3 mo

MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL ORGANIZATION CHART



Computer Resource Management

Computer Resource Training

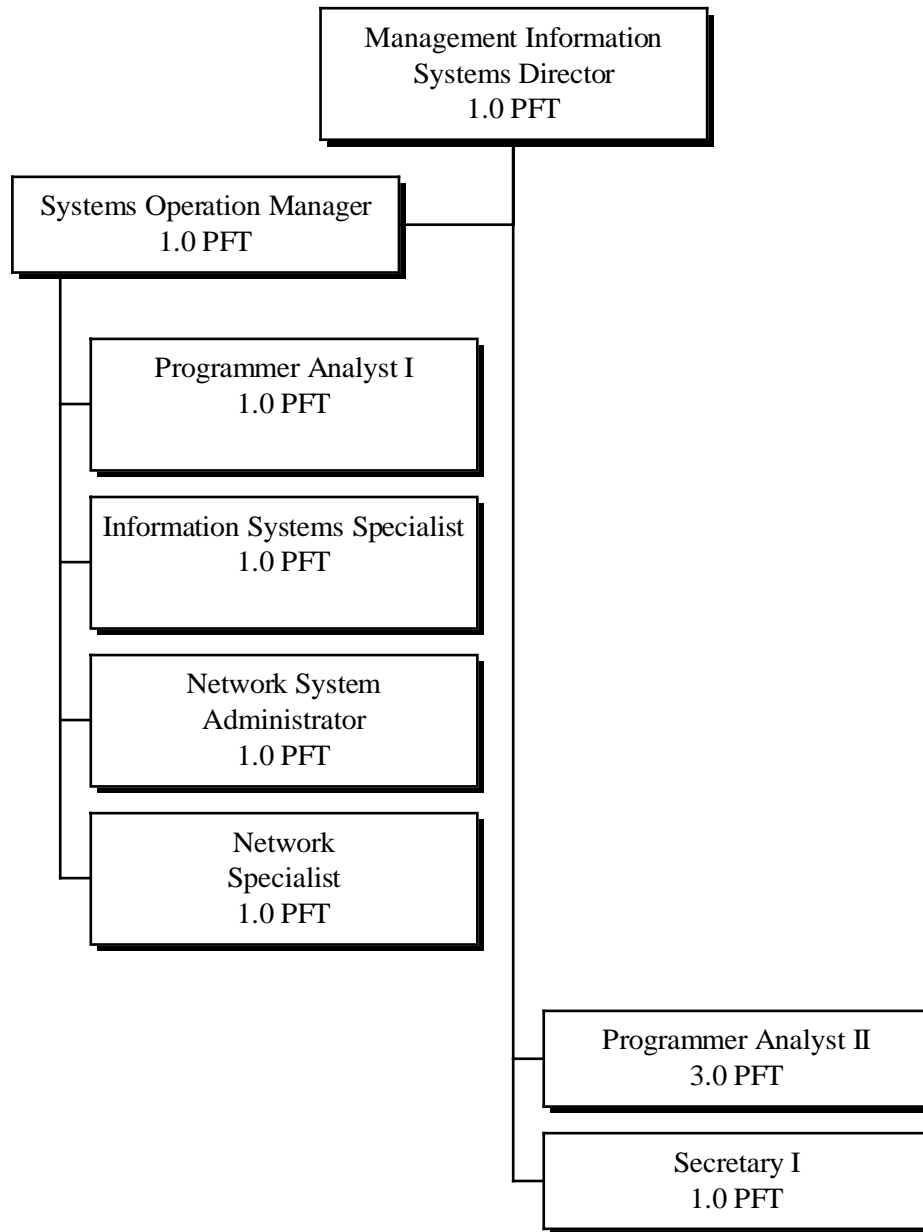
MIS/DP Analysis and Systems Development

Vendor Analysis/Software Package
Procurement and Assistance

Computer Resource Contracts Assistance

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 79,900	1.00	\$ 83,200	1.00	\$ 84,000
Systems Operations Manager	1.00	62,700	1.00	65,400	1.00	68,300
Data Processing						
Programmer/Analyst II	3.00	194,200	3.00	199,200	3.00	202,700
Data Processing						
Programmer/Analyst I	1.00	58,900	1.00	60,000	1.00	60,600
Network Systems Administrator	1.00	61,500	1.00	63,000	1.00	64,700
Network Specialist	1.00	49,200	1.00	49,200	1.00	51,300
Information Systems Specialist	2.00	87,300	2.00	90,400	2.00	92,900
Secretary I	1.00	33,800	1.00	34,800	1.00	35,600
Overtime	-	8,600	-	8,600	-	8,900
Benefits	-	224,100	-	248,000	-	286,000
Vacancy Factor	-	(8,800)	-	(9,000)	-	(9,500)
Total Budget	11.00	\$ 851,400	11.00	\$ 892,800	11.00	\$ 945,500

NOTES

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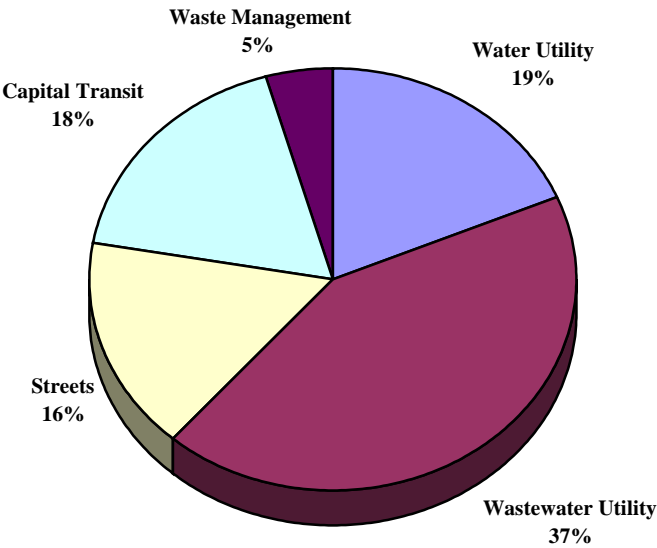
CAPITAL TRANSIT

MISSION STATEMENT

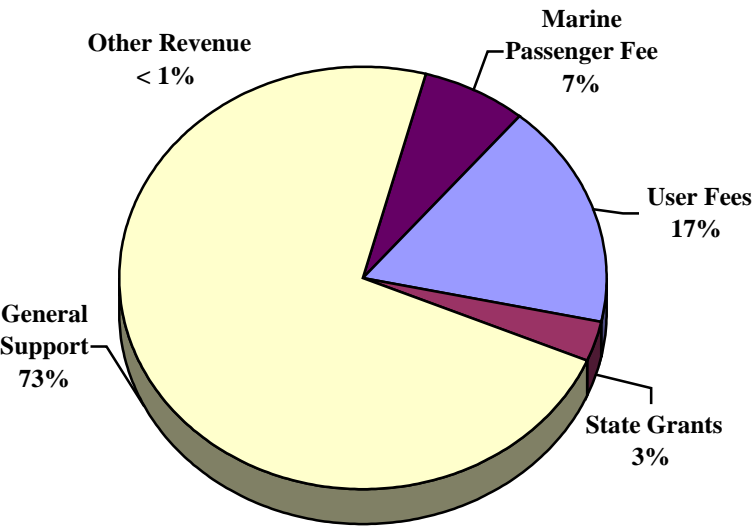
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY05 BUDGET FOR CAPITAL TRANSIT \$3,836,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,273,100	2,340,300	2,359,500	2,458,200	2,533,500
Commodities and Services	1,167,200	1,254,100	1,234,900	1,378,300	1,422,100
Total Expenditures	3,440,300	3,594,400	3,594,400	3,836,500	3,955,600
FUNDING SOURCES:					
User Fees	565,400	756,900	632,900	686,500	692,500
State Grants	87,000	84,000	120,000	128,700	129,700
Rentals	500	-	-	-	-
Other Revenue	-	3,000	3,000	3,000	3,000
Support from:					
Marine Passenger Fee	205,000	205,000	205,000	275,000	205,000
Roaded Service Area	2,589,900	2,342,600	2,342,600	2,917,600	2,917,600
Fund Balance (To) From	(7,500)	202,900	290,900	(174,300)	7,800
Total Funding Sources	\$ 3,440,300	3,594,400	3,594,400	3,836,500	3,955,600
STAFFING	33.89	34.90	34.90	33.65	32.40
FUND BALANCE	\$ 191,900	(11,000)	(99,000)	75,300	67,500

BUDGET HIGHLIGHT

The Capital Transit FY05 Adopted Budget is an increase of \$242,100 (6.7%), net of the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$119,100 (3.1%) over the FY05 Adopted Budget.

In FY03 half-hour vs. hourly bus service was established. This change has resulted in increased ridership, and in the beginning this increased ridership was matched with a substantial increase in revenues. However, although ridership has remained high, revenues have drastically declined. The combined revenue shortfall for FY03, FY04 and FY05 is over \$250,000. This, combined with increases in PERS, health care and negotiated wages, is resulting in a \$575,000 subsidy increase for FY05 over the FY04 level. It should be noted that the subsidy decreased between FY03 and FY04 by \$247,300.

The significant budgetary changes include:

The Manager approved the following decrement as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce bus service: begin 1/2-hour bus service at 11:00 a.m. instead of 8:00 Monday-Sunday. Reduced bus service is effective October 2004 through April 2005, and all of FY06.	A 10% ridership decrease is projected and a corresponding 3% reduction in revenues. A reduction in morning service Monday through Sunday will have the least impact on passengers overall and can be easily communicated.	\$74,500	\$151,700	1.25 in FY05 2.50 in FY06

CAPITAL TRANSIT

BUDGET HIGHLIGHT, CONTINUED

The Manager approved the following revenue enhancements as part of a citywide budget-balancing plan.

Revenue Enhancement Description	Revenue Enhancement Impact	FY05 Amount	FY06 Amount
Change VIP and senior citizen bus fares. Currently these are free. Implement a \$12.00 charge for the passes and begin charging single cash fare.	This revenue enhancement establishes a deeply discounted fare for seniors and people with disabilities, who now ride for free, regardless of ability to pay. The fare is the same as the youth fare established in FY03. Having a discounted fare is typical of most transit systems, and recognizes that a majority of these riders are low income and pay full fare	44,400	44,400
Increase in bus tokens and monthly youth passes. Bus tokens will increase from \$21.50 to \$24. Youth passes will increase from \$10.50 to \$12.	The impact of these increases would be very minimal and not likely result in any reduction in passenger trips.	22,300	22,300
Total		\$66,700	\$66,700

Other significant budgetary changes include:

FY05

- Personnel services increased \$117,900 (5.0%) due to a negotiated wage increase and PERS and health care cost increases. This increase would have been greater if the decrement above had not been approved.
- Contractual services increased by \$57,900 (9.1%) due to increased costs of services required by the Americans with Disabilities Act.
- During the preliminary budget preparation, the Capital Transit Manager proposed the decrement above to be effective for all of FY05. However, the Assembly approved additional funding from marine passenger fees to allow for 1/2-hour service to continue for the summer months during FY05. No additional funding was approved for FY06, therefore there is no reduction to the decrement for FY06.

FY06

- Personnel services increased \$75,300 (3.1%) due to PERS and health care cost increases even with the reduction of 1.25 FTE's/.
- Contractual services increased by \$31,000 (4.5%) due to increased costs of services required by the Americans with Disabilities Act.

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

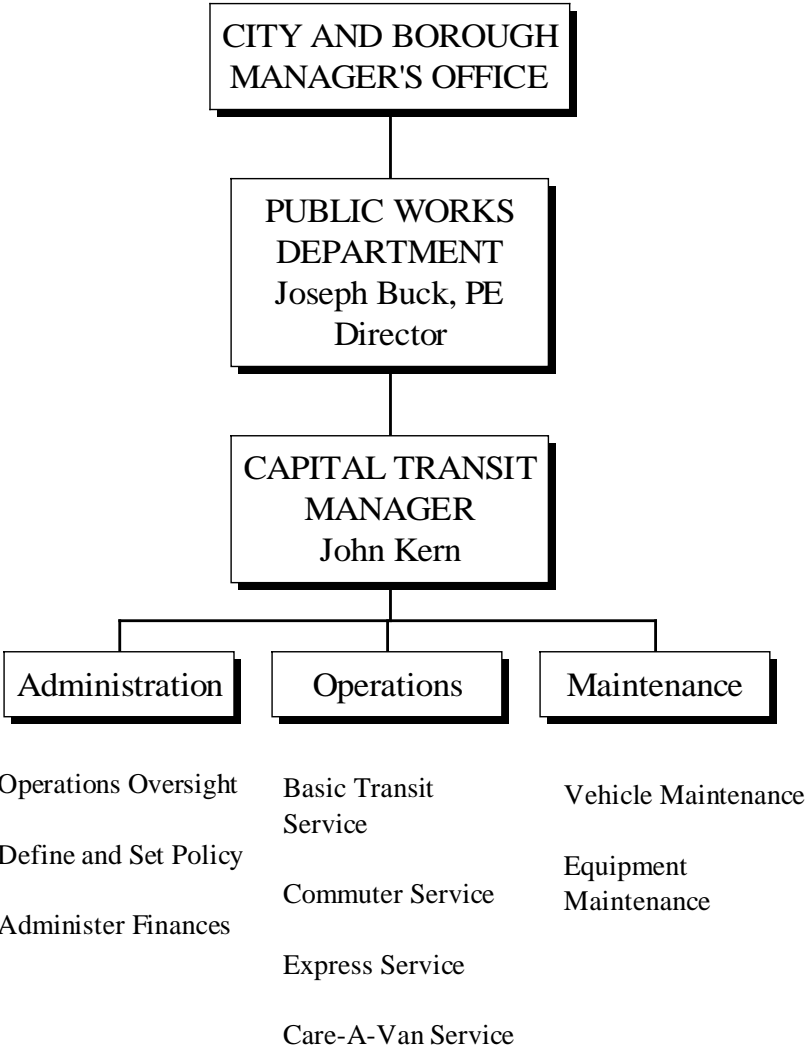
Includes: The provision of fixed route bus service, Capital Transit, and paratransit service, Care-A-Van

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>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Annual Ridership	1,032,889	1,093,135	1,148,000	1,205,000	1,265,000
Percentage increase/decrease annual ridership	19%	5.8%	5%	5%	5%
Percentage increase/decrease cost per passenger trip	4.8%	3.6%	-.6%	4%	0%
Percentage increase/decrease annual revenues	4.9%	-6%	11.7%	.9%	.9%
Percentage increase/decrease revenue per passenger	-11.5%	-10%	5.8%	-3.6%	-3.6%

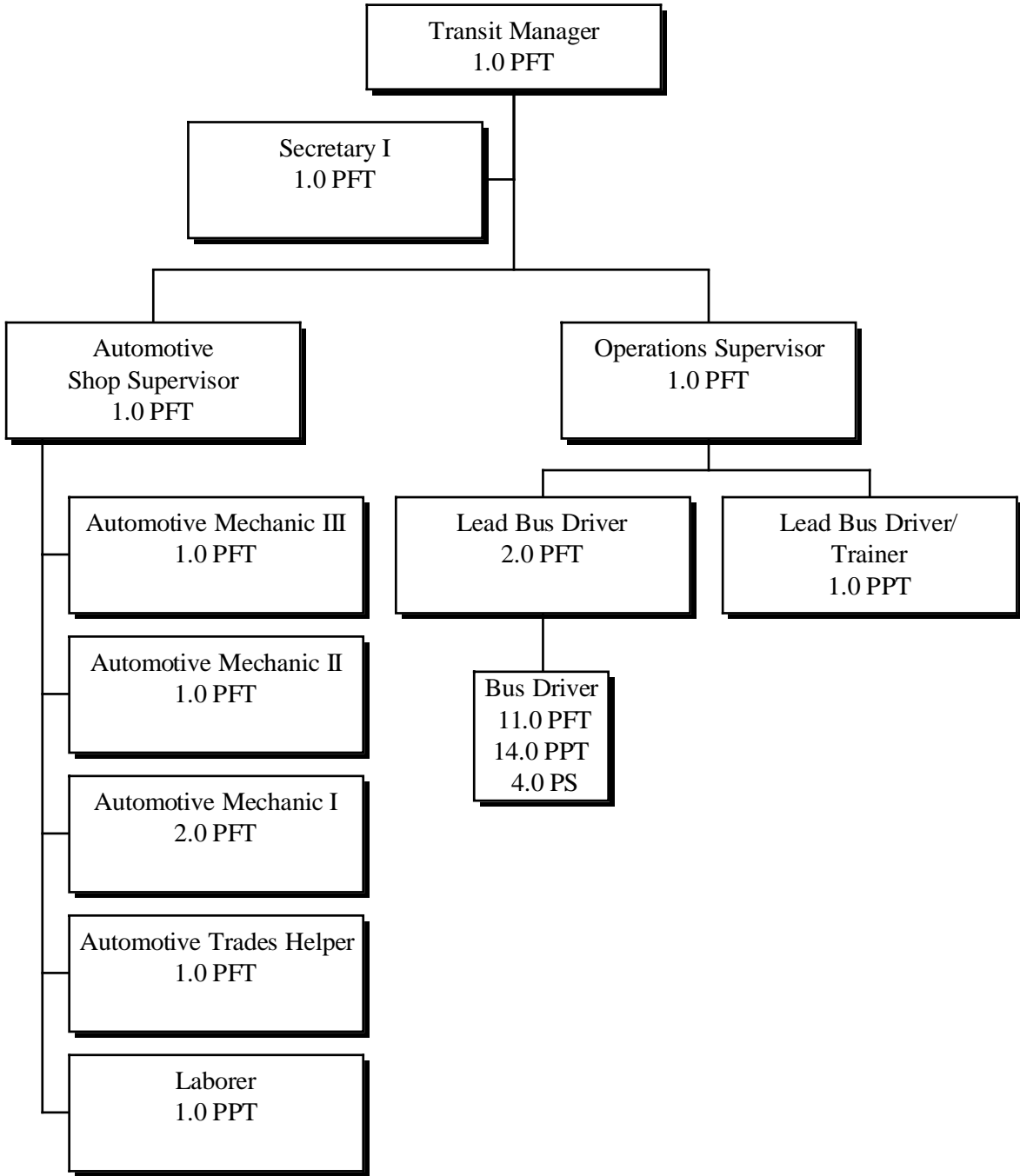
CAPITAL TRANSIT

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

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Transit Manager	1.00	\$ 76,900	1.00	\$ 79,600	1.00	\$ 80,900
Secretary I	1.00	37,300	1.00	38,000	1.00	38,400
Work Force	-	53,400	-	50,000	-	52,600
Benefits	-	41,300	-	48,700	-	55,300
Vacancy Factor	-	(2,000)	-	(1,600)	-	(1,700)
Total	2.00	206,900	2.00	214,700	2.00	225,500
Operations:						
Transit Operations Supervisor	1.00	61,100	1.00	59,100	1.00	61,700
Lead Bus Driver	2.00	95,900	2.00	99,800	2.00	102,500
Lead Bus Driver/Trainer	0.50	20,200	0.50	23,400	0.50	24,500
Bus Driver	22.90	978,200	22.90	1,029,000	22.90	1,056,400
Shift Differential	-	21,600	-	35,800	-	35,800
Overtime	-	54,900	-	55,400	-	57,800
Benefits	-	493,500	-	579,800	-	657,700
Vacancy Factor	-	(17,000)	-	(16,700)	-	(16,700)
Total before decrement	26.40	1,708,400	26.40	1,865,600	26.40	1,979,700
Decrement						
Bus Driver	-	-	(1.25)	(53,600)	(2.50)	(103,400)
Overtime	-	-	-	(1,300)	-	(2,500)
Benefits	-	-	-	(24,400)	-	(51,900)
Total after decrement	26.40	1,708,400	25.15	1,786,300	23.90	1,821,900
Maintenance:						
Auto Shop Foreman	1.00	54,000	1.00	55,100	1.00	57,500
Auto Mechanic III	1.00	54,100	1.00	56,200	1.00	56,900
Auto Mechanic II	1.00	50,400	1.00	51,500	1.00	53,000
Auto Mechanic I	2.00	87,100	2.00	91,800	2.00	94,900
Auto Mechanic Helper II	1.00	33,200	1.00	35,000	1.00	36,500
Laborer	0.50	15,700	0.50	15,800	0.50	15,900
Shift Differential	-	-	-	2,100	-	2,100
Overtime	-	11,100	-	11,600	-	12,200
Benefits	-	123,400	-	142,400	-	161,700
Vacancy Factor	-	(4,000)	-	(4,300)	-	(4,600)
Total	6.50	425,000	6.50	457,200	6.50	486,100
Total Budget	34.90	\$ 2,340,300	33.65	\$ 2,458,200	32.40	\$ 2,533,500

NOTES

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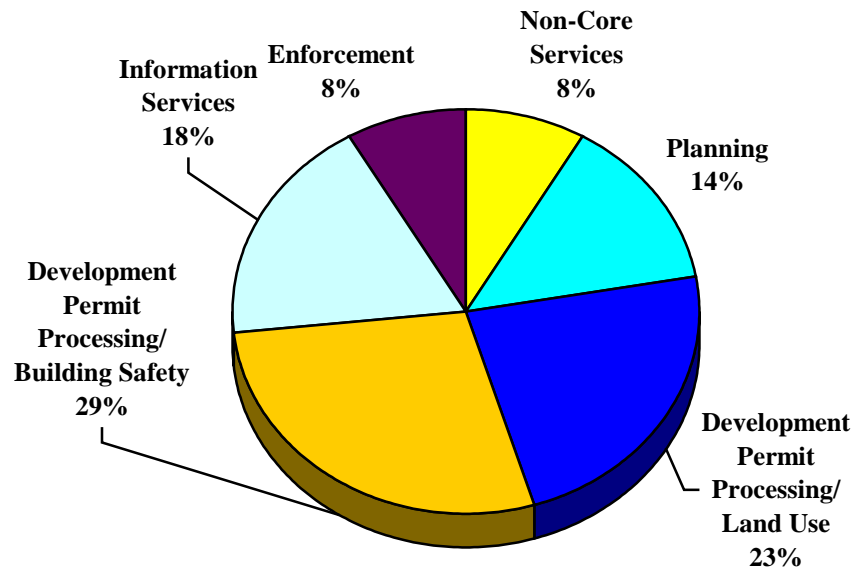
COMMUNITY DEVELOPMENT

MISSION STATEMENT

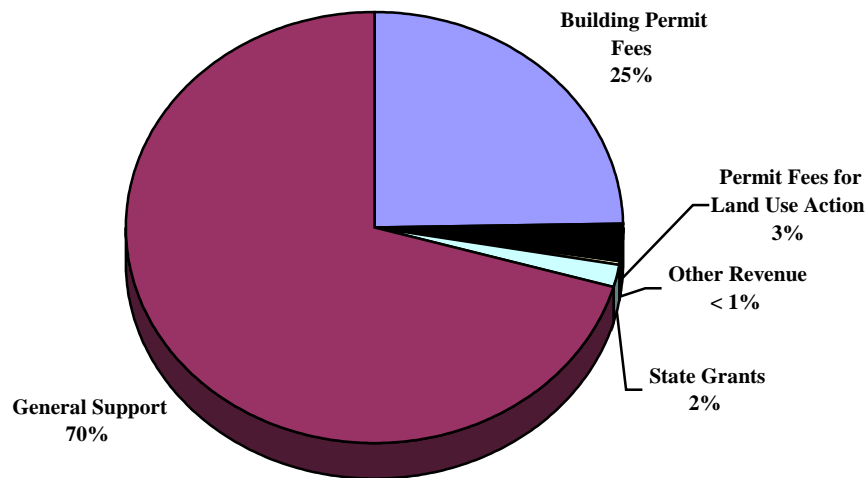
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY05 BUDGET **\$2,370,900**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,708,400	1,852,000	1,737,200	1,960,600	2,082,500
Commodities & Services	373,800	469,100	441,500	407,300	380,500
Capital Outlay	8,000	8,000	5,700	3,000	-
Total Expenditures	\$ 2,090,200	2,329,100	2,184,400	2,370,900	2,463,000
FUNDING SOURCES:					
Building Permit Fees	\$ 514,100	520,000	692,000	586,000	586,000
Permit Fees for Land Use Action	56,400	53,500	58,500	63,500	63,500
State Grants	68,200	60,000	60,000	40,700	34,100
Other Revenue	2,000	14,200	1,400	6,200	6,200
General Fund	1,449,500	1,681,400	1,372,500	1,674,500	1,773,200
Total Funding Sources	\$ 2,090,200	2,329,100	2,184,400	2,370,900	2,463,000
STAFFING	26.40	26.00	26.00	25.76	25.76
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 FY05 Adopted Budget is an increase of \$41,800 (1.8%), net of the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$92,100 (3.9%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce Overtime	Permit reviews and building inspections will be delayed if the number submitted exceeds the capacity of staff to do the work during regular working hours. As a result the public may experience delays in getting construction projects approved and/or completed.	8,000	8,000	-
Reduce Training	This will impact staff's ability to keep current with industry practices in planning and building inspections. The insurance rating bureau (ISO) bases its ratings partly on the percentage of the budget devoted to training. CDD Building Division is already below the recommended level	14,000	14,200	-

COMMUNITY DEVELOPMENT

BUDGET HIGHLIGHTS, CONTINUED

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce review and inspections by professional consultants.	We have a mature staff that can now handle more complex projects in-house.	6,000	6,000	-
Reductions in various other categories.	Reductions in minor equipment, software upgrades, phone and materials purchases, with the anticipation of no significant impact to the public.	10,800	10,800	-
Total		\$38,800	\$39,000	-

The Manager approved the following revenue enhancements as part of a citywide budget-balancing plan.

Revenue Enhancement Description	Revenue Enhancement Impact	FY05 Amount	FY06 Amount
The valuation tables used to determine building permit fees would be adjusted. They would be raised 5%, which will bring the method of estimation close to local market values.	There would be no reduction in the level of service. Although building permit fee rates would not be raised, permit fees would be 5% higher, reflecting more accurate estimates.	26,000	26,000
This would be an increase in some of the planning and zoning permit fees. Some permit fees do not reflect the amount of staff time required to process them, therefore, an increase is warranted.	Level of service would not be impacted by the fee increase. This represents a 10% increase in planning permit revenues but the fee increase paid by an applicant varies depending on the type of permit.	5,000	5,000
Total		\$31,000	\$31,000

Other significant budgetary changes include:

FY05

- Personnel Services increased \$108,600 (5.9%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services decreased by \$61,800 (13.2%) due to decreases in a variety of areas such as materials and commodities, minor equipment and equipment rental with the largest single decrease being \$15,500 for Marine View leased office space. There is also a large decrease of \$10,000 in contractual services under the Juneau Coastal Management Plan program.
- State Grants for the Juneau Coastal Management Plan program decreased \$19,300 (32.6%) which caused a reduction in contractual services of \$10,000 for this program. This state funding decrease will also result in increased general fund spending on Personnel Services as a portion of these grants covered personnel costs. The position that had been partially dedicated to this program will be assigned other duties and there will be no reduction in staffing.

FY06

- Personnel Services increased \$121,900 (6.2%) due to PERS and health care cost increases.
- Commodities and Services decreased by \$26,800 (6.6%) due to decreases in materials and commodities, minor equipment and equipment rental with the largest single decrease (\$25,000) in contractual services for a 2-year contract to simplify the Land Use code, which will be completed in FY05.

COMMUNITY DEVELOPMENT

CORE SERVICES

Planning

Includes: Comprehensive Plan, Historic Resources, Areawide Transportation Plan, Project Planning

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% building permits not requiring zone change or variance thus appropriate for development patterns	89.1%	89.5%	89.9%	90%	90%
% projects with above average public comment rating	N/A	N/A	N/A	90%	90%

Development Permit Processing

Includes: Land Use, Building Safety

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Land Use					
% allowable and conditional use permits heard within 40 days	74.0%	53.5%	23.5%	50%	50%
% allowable and conditional use permits heard within 90 days	81.9%	82.8%	58.2%	80%	80%

Building Safety

Average days to issue residential building permits	33	15	11	10	10
% residential projects issued within 2 days	56%	51%	57%	55%	55%
% residential projects issued within 15 days	73%	70%	76%	75%	75%
% comments showing above average service	N/A	N/A	N/A	90%	90%
Average cost per building permit issued	N/C for 700	N/C for 779	\$216.38 for 800	\$232.07 for 870	\$253.45 for 870

Enforcement

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

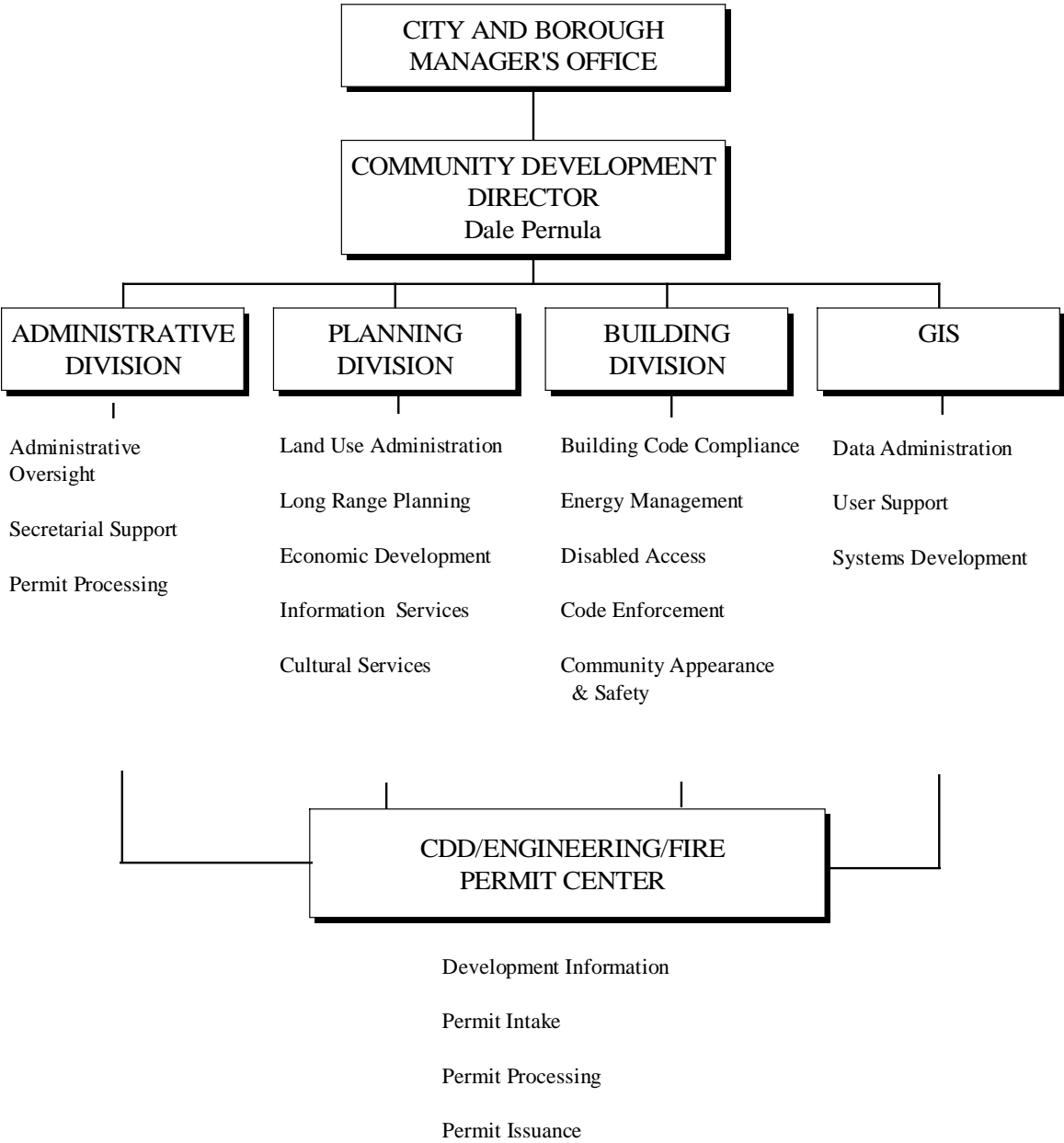
Services Provided to: Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% enforcement cases visited within 2 days	N/A	N/A	N/A	90%	90%
% enforcement comments with above average service	N/A	N/A	N/A	90%	90%

- N/A = not available as not measured previously.
- N/C = not comparable - method of accounting changed in FY04

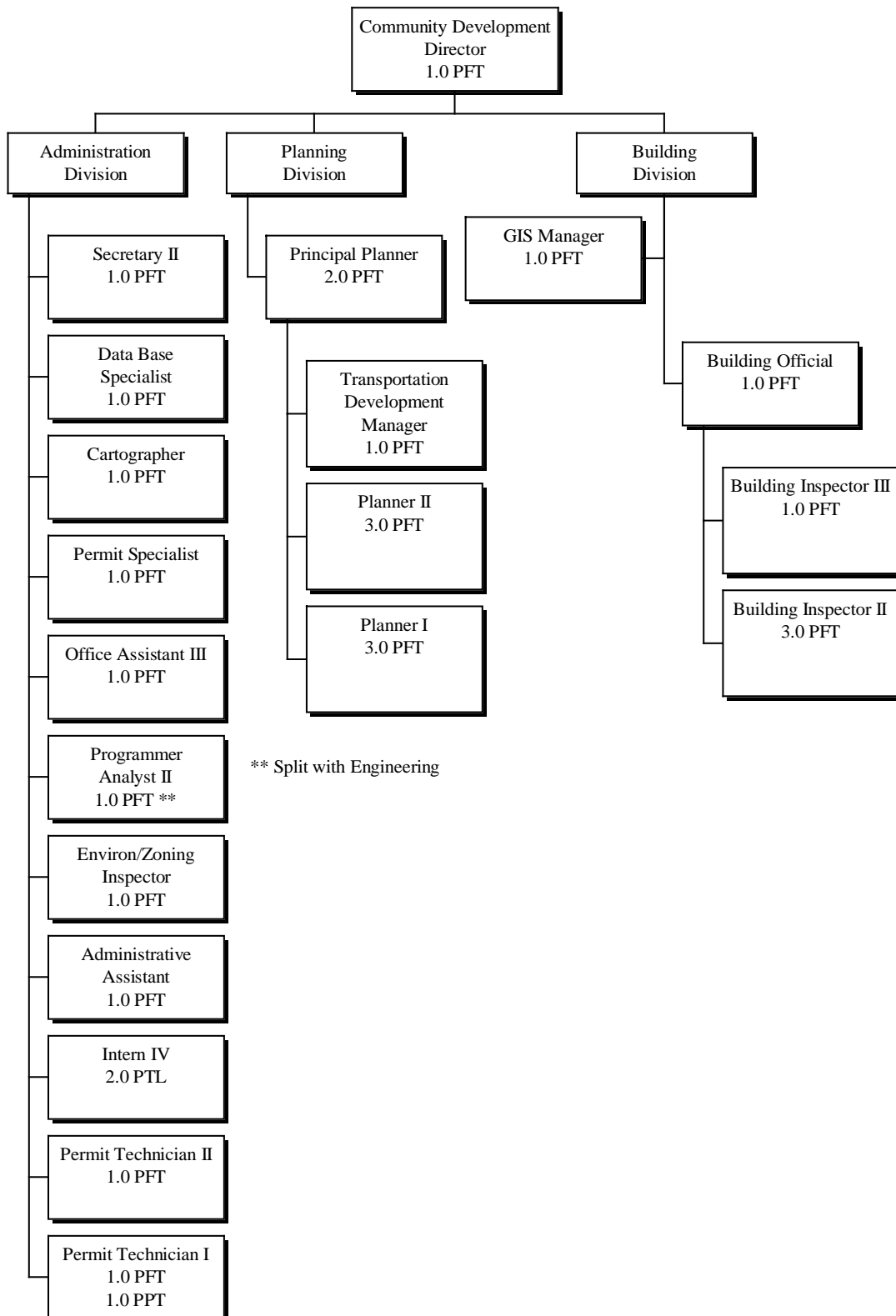
COMMUNITY DEVELOPMENT

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

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Director	1.00	\$ 81,600	1.00	\$ 85,900	1.00	\$ 89,600
Database Specialist	1.00	55,200	1.00	57,100	1.00	58,000
Programmer Analyst II	1.00	62,700	1.00	64,000	1.00	65,900
Environment/Zoning Inspector	1.00	51,100	1.00	53,800	1.00	55,500
Permit Specialist	1.00	56,400	1.00	58,400	1.00	59,300
Cartographer	1.00	51,700	1.00	52,600	1.00	53,200
Administrative Assistant I (1)	1.00	40,500	-	-	-	-
Administrative Assistant II (1)	-	-	1.00	49,200	1.00	50,700
Secretary II	1.00	33,700	1.00	35,400	1.00	37,000
Permit Technician III	1.00	37,200	1.00	37,900	1.00	39,500
Permit Technician II	1.00	32,300	1.00	34,000	1.00	35,500
Permit Technician I	0.50	14,500	0.50	14,900	0.50	14,900
Office Assistant III	1.00	28,300	1.00	29,800	1.00	31,100
Intern IV (4)	0.50	11,900	0.26	6,400	0.26	6,400
Overtime	-	6,200	-	8,000	-	8,100
Benefits	-	211,900	-	238,600	-	273,600
Vacancy Factor	-	(8,000)	-	(8,200)	-	(8,700)
Total before decrement	12.00	767,200	11.76	817,800	11.76	869,600
Decrement						
Overtime	-	-	-	(900)	-	(800)
Benefits	-	-	-	(100)	-	(200)
Total after decrement	12.00	767,200	11.76	816,800	11.76	868,600
Planning:						
Planning Supervisor	2.00	134,800	2.00	139,300	2.00	141,600
Transportation Development Mgr	1.00	58,500	1.00	61,600	1.00	63,300
Planner II (5)	3.00	149,800	4.00	201,000	4.00	208,000
Planner I (5)	3.00	128,200	2.00	85,800	2.00	89,500
Work Force	-	8,800	-	-	-	-
Overtime	-	12,900	-	10,600	-	11,100
Benefits	-	174,400	-	196,700	-	226,600
Vacancy Factor	-	(6,600)	-	(6,900)	-	(7,300)
Total before decrements	9.00	660,800	9.00	688,100	9.00	732,800
Decrement						
Overtime	-	-	-	(2,900)	-	(2,900)
Benefits	-	-	-	(600)	-	(600)
Total after decrement	9.00	\$ 660,800	9.00	\$ 684,600	9.00	\$ 729,300

COMMUNITY DEVELOPMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Building:						
Building Official	1.00	\$ 71,600	1.00	\$ 76,100	1.00	\$ 78,700
Inspector II(2)	3.00	174,700	-	-	-	-
Inspector III (2)	-	-	3.00	186,800	3.00	190,000
Inspector III (3)	1.00	67,100	-	-	-	-
Inspector IV (3)	-	-	1.00	68,400	1.00	69,000
Overtime	-	8,000	-	11,000	-	11,000
Benefits	-	106,900	-	125,000	-	144,400
Vacancy Factor	-	(4,300)	-	(4,600)	-	(5,000)
Total before decrements	5.00	424,000	5.00	462,700	5.00	488,100
Decrement						
Overtime	-	-	-	(2,900)	-	(2,800)
Benefits	-	-	-	(600)	-	(700)
Total after decrement	5.00	424,000	5.00	459,200	5.00	484,600
Total Budget	26.00	\$ 1,852,000	25.76	\$ 1,960,600	25.76	\$ 2,082,500

- (1) The Administrative Assistant I position was reclassified to an Administrative Assistant II.
 (2) The Inspector II positions were reclassified to Inspector III.
 (3) The Inspector III position was reclassified to Inspector IV.
 (4) The Intern IV position was reduced from 0.50 FTE to 0.26 FTE.
 (5) Two Planner I positions were reclassified to Planner II.

EAGLECREST

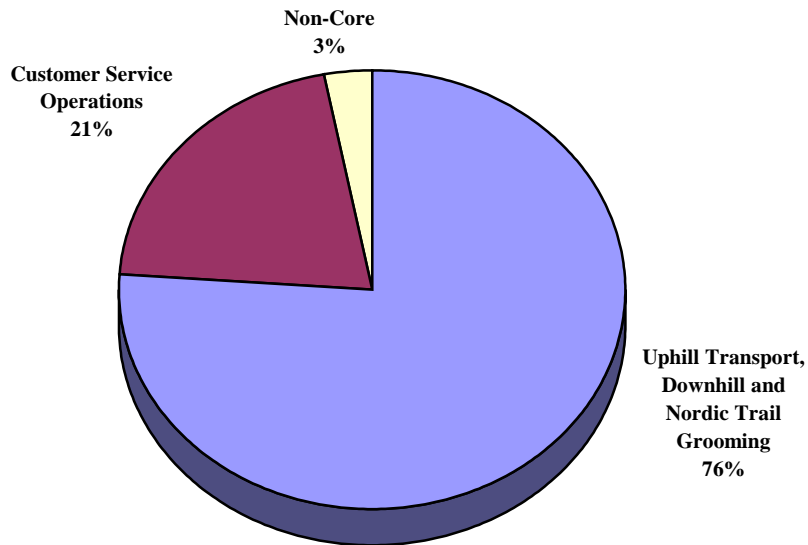
MISSION STATEMENT

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.

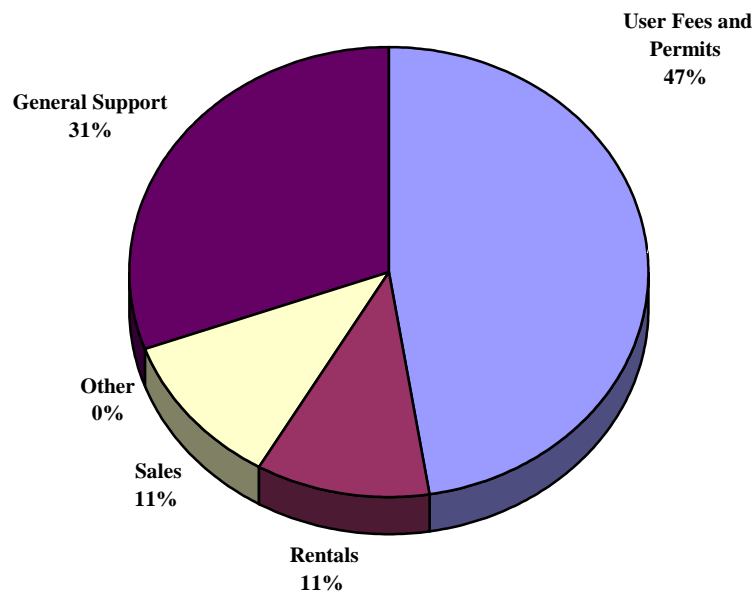
FY05 BUDGET

\$1,548,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 858,500	1,057,300	1,040,200	897,300	897,300
Commodities and Services	549,100	631,500	599,500	601,200	601,200
Reserve Contribution	-	-	-	50,000	50,000
Total Expenditures	<u>1,407,600</u>	<u>1,688,800</u>	<u>1,639,700</u>	<u>1,548,500</u>	<u>1,548,500</u>
FUNDING SOURCES:					
User Fees and Permits	308,600	950,600	761,400	756,200	756,200
Rentals	77,400	168,300	175,700	171,600	171,600
Sales	85,000	227,700	173,600	175,000	175,000
Support from:					
Sales Tax	-	-	-	100,000	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	363,100	363,100	363,100	363,100	363,100
Fund Balance (To) From	548,500	(45,900)	140,900	(42,400)	57,600
Total Funding Sources	<u>\$ 1,407,600</u>	<u>1,688,800</u>	<u>1,639,700</u>	<u>1,548,500</u>	<u>1,548,500</u>
STAFFING	34.43	34.43	34.17	32.84	32.84

BUDGET HIGHLIGHTS

Eaglecrest's Adopted Budget for FY05 is a decrease of \$140,300 (8.3%) from the FY04 Amended Budget. No change is proposed from the FY05 Adopted Budget to the FY06 Approved Budget.

The ski area was able to open by Thanksgiving this year and did healthy business in December and early January. Late January was plagued by rain followed by sub-zero temperatures. The weather also took its toll in February with unseasonably warm temperatures and rain, with customer visits down nearly fifty percent compared to the prior month. Fortunately, winter returned in March and the momentum of customer visits increased. Given our current financial outlook we have taken action to decrease our expenses in FY04, eliminating all travel and leaving open positions unfilled.

It is hoped that after this winter, the perception of risk for season passes will be decreased and season pass revenues and daily lift ticket revenues will increase. We are also hopeful that new revenue sources will come to fruition in future years. We will continue to develop our business plan, looking at every aspect of our business; our customers, our physical facilities, financial performance, operations, employees, etc, in order to find the balance between running a business that serves the community and safeguarding the bottom line.

The significant budgetary changes include:

FY05 and FY06

- Personnel costs decreased by \$160,000 (15.1%) due to decreased operating days, decreased hours of operation and other personnel costs reductions.
- Commodities and services decreased by \$30,300 (4.8%) due to fuel cost savings, which are dependent on stable diesel fuel prices in FY05.

EAGLECREST

BUDGET HIGHLIGHTS, CONTINUED

- Contributions to fleet reserves for vehicle replacement and rental equipment replacement were eliminated in FY03 and FY04, but this was not a sustainable cut. Fleet reserve contributions are proposed at \$50,000.
- Budgeted revenues decreased by \$234,800 (18.1%) in order to reflect historical activity, economic uncertainty and the risk of additional poor winters.
- Daily lift ticket prices are proposed to increase by \$3.00 per daily lift ticket, including the beginner's surface lift and the tubing area.
- Season ski and snowboard locker prices increased by an average of 11%. Bus fees are also being increased.

CORE SERVICES

Uphill Transport

Includes: Customer uphill transport / downhill and Nordic trail grooming

Services Provided to: Juneau residents and visitors

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Number of customer visits, holidays and weekends	28,282	12,328	32,248	30,800	30,800
Percentage of total visits, holidays and weekends	60%	58%	71%	70%	70%
Number of customer visits, weekdays	18,820	8,806	12,888	13,200	13,200
Percentage of total customer visits, weekdays	40%	42%	29%	30%	30%
Total customer visits	47,102	21,134	45,136	44,000 est	44,000 est
Revenue per customer visit	\$22.69	\$22.79	\$24.03	\$24.14	\$24.14
Percentage change in revenue per visit	-	1%	6%	1%	1%
Number of days operating	100	58	100	86	86

Customer Service Operations

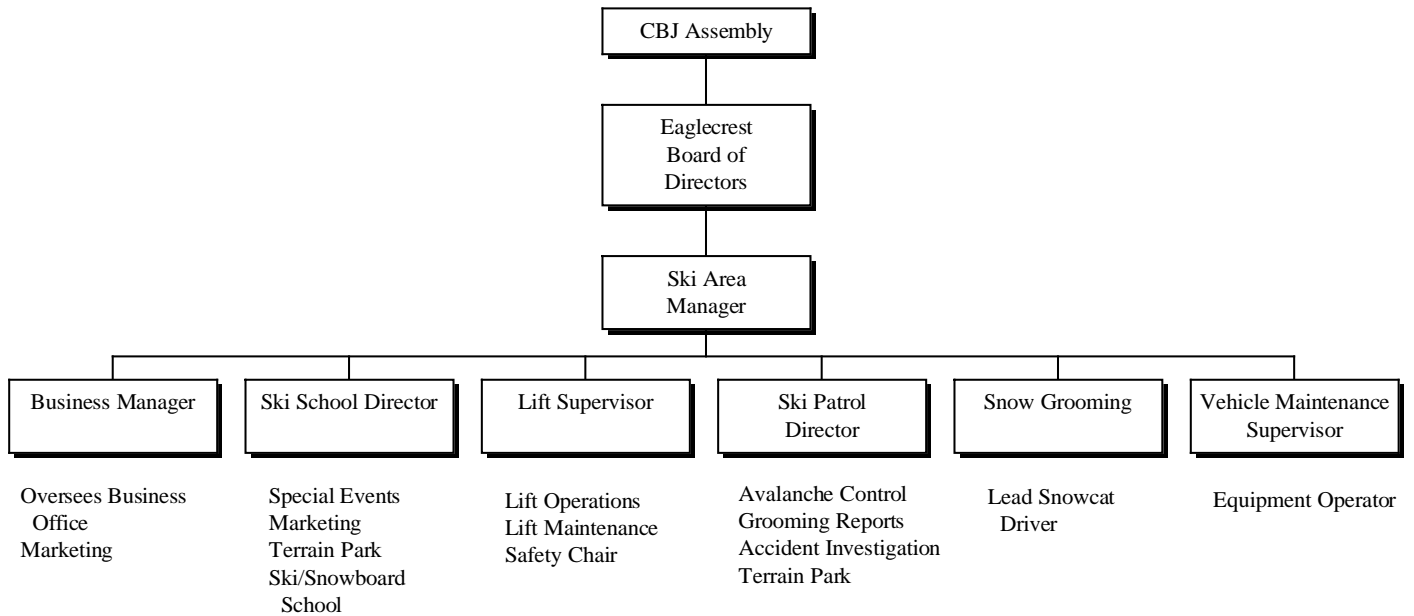
Includes: Ski and Snowboard School, Equipment Rental Shop and Cafeteria

Services Provided to: Juneau Residents and Visitors

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Ski and Snowboard School					
Number of new skiers and snowboarders	1,022	840	1,300	N/A	N/A
Percentage change in number of new skiers and snowboarders	-	-18%	+55%	-	-
Number of lessons to middle school/elementary school students	3,634	1,831	3,425	N/A	N/A
Percentage retention of new skiers and snowboarders	-	-	-	-	-
Equipment Rental Shop					
Net income as a percentage of gross sales	49%	14%	49%	47%	47%
Cafeteria					
Net income as a percentage of gross sales	20%	13%	N/A	-	-

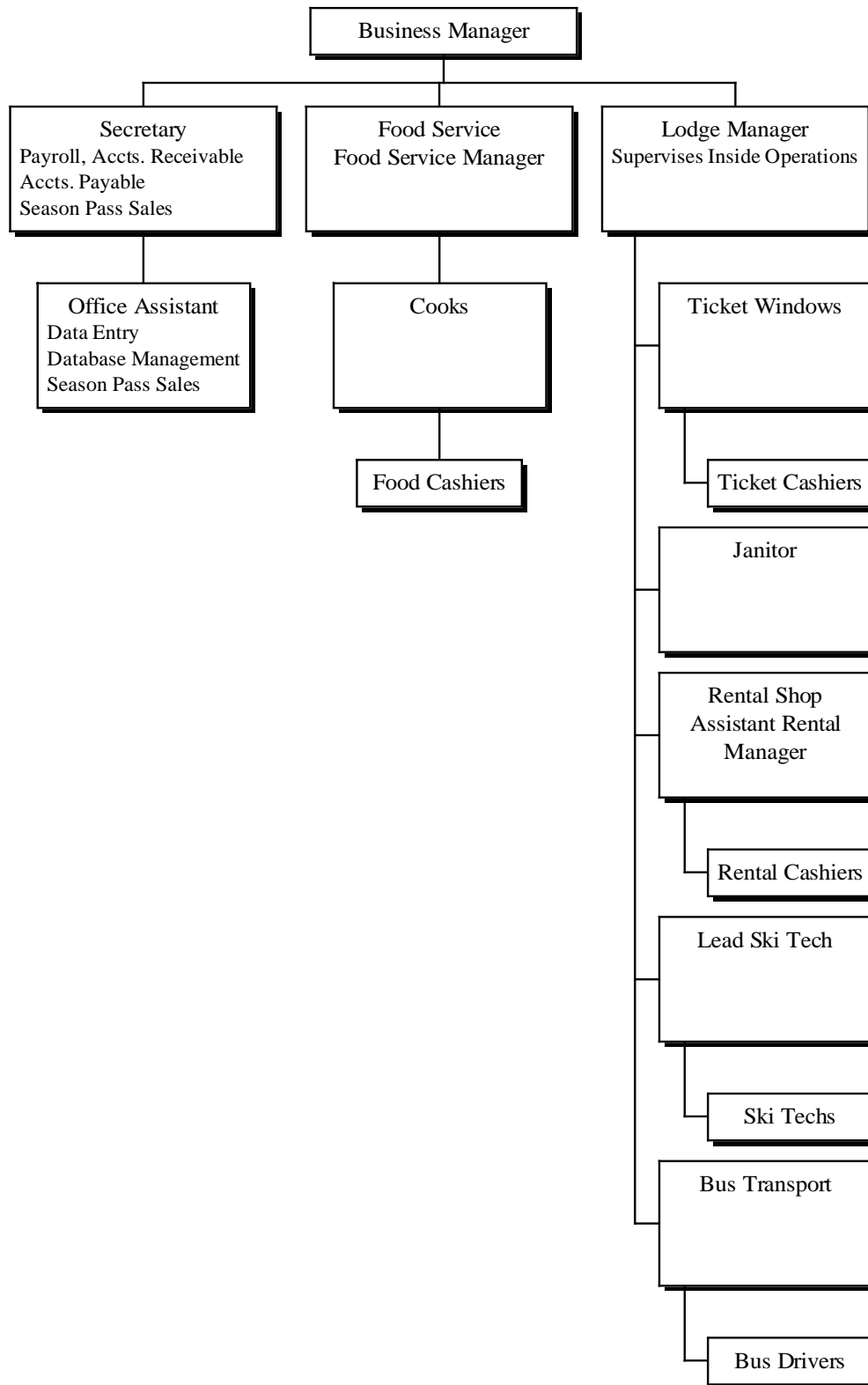
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



EAGLECREST

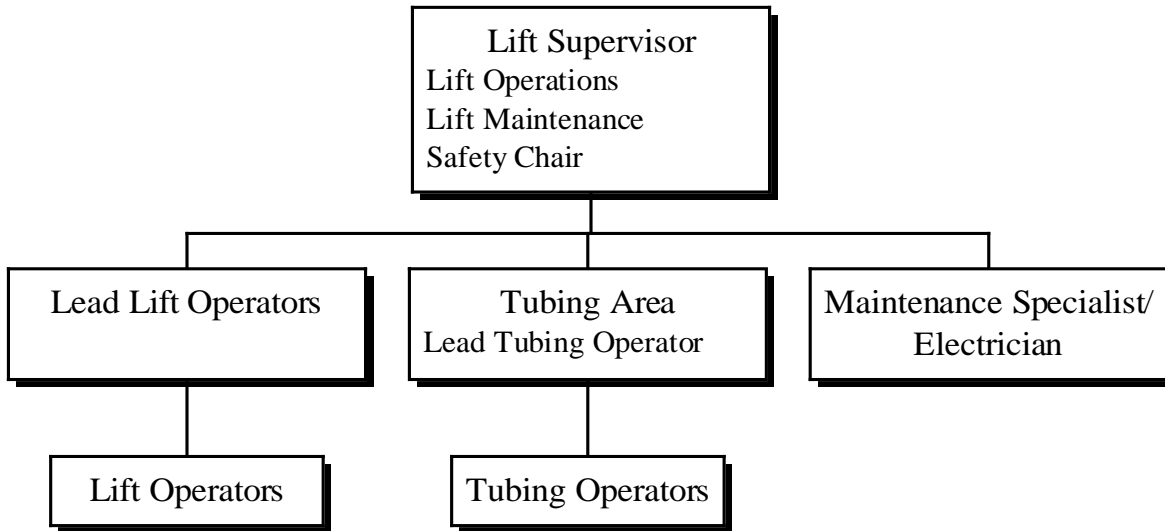
STAFFING ORGANIZATION CHART BUSINESS MANAGER



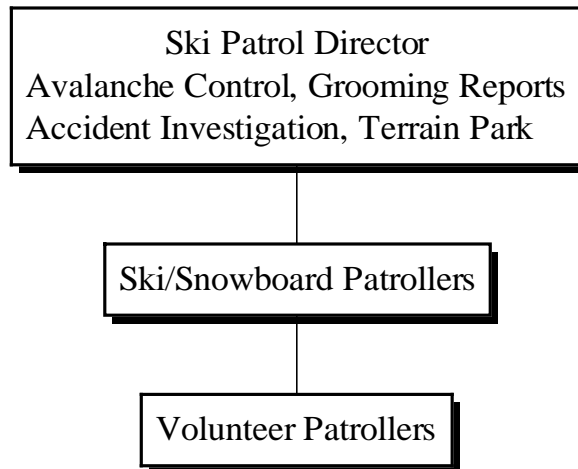
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STAFFING ORGANIZATION CHARTS

LIFT SUPERVISOR

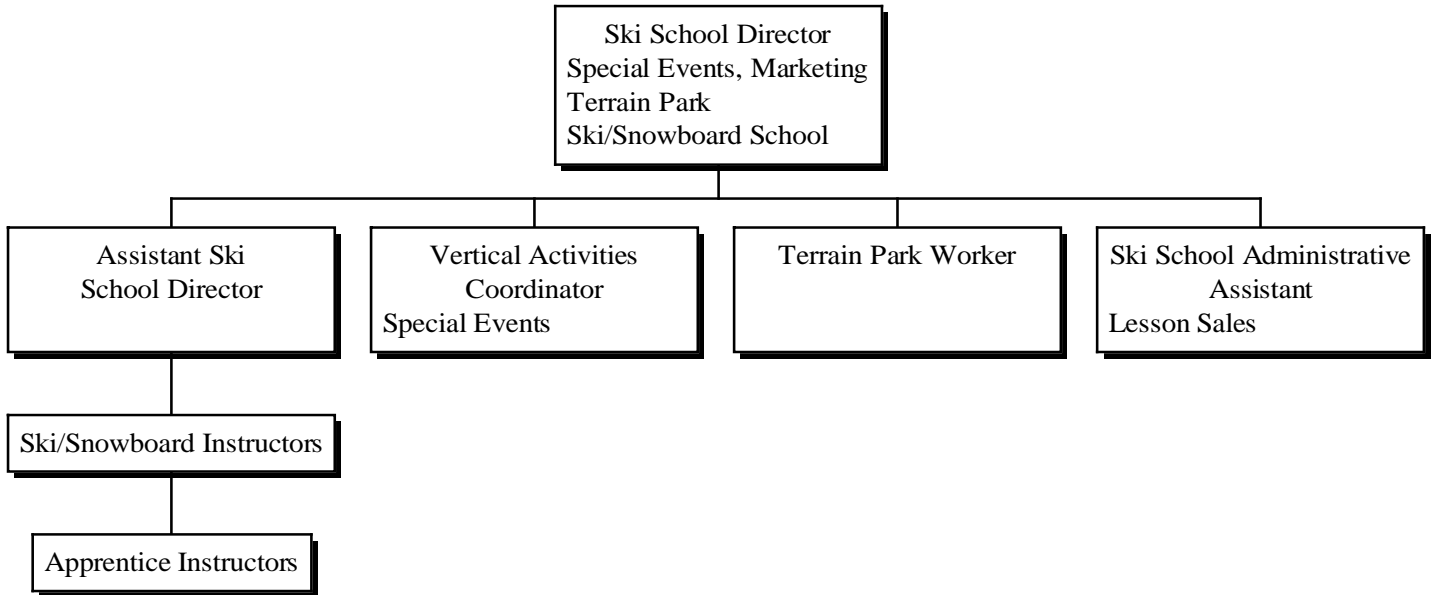


SKI PATROL



EAGLECREST

STAFFING ORGANIZATION CHART SKI SCHOOL



EAGLECREST

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Ski Area Manager	1.00	\$ 75,700	1.00	\$ 75,700	1.00	\$ 75,700
Business Manager	1.00	57,300	1.00	57,300	1.00	57,300
Marketing/Sales Help	0.15	5,400	0.15	5,400	0.15	5,400
Office Assistant	0.50	11,000	0.50	11,000	0.50	11,000
Secretary	1.00	30,800	1.00	30,800	1.00	30,800
Overtime	-	2,200	-	2,200	-	2,200
Benefits	-	74,600	-	74,600	-	74,600
Total	3.65	257,000	3.65	257,000	3.65	257,000
Ski Patrol:						
Ski Patrol Director	0.50	16,200	0.50	16,200	0.50	16,200
Patrollers	3.00	58,900	3.00	58,900	3.00	58,900
Overtime	-	12,400	-	12,400	-	12,400
Benefits	-	19,400	-	19,400	-	19,400
Total	3.50	106,900	3.50	106,900	3.50	106,900
Lift Operations:						
Lift Supervisor	1.00	34,700	1.00	34,700	1.00	34,700
Maintenance Specialist/Electrician	1.00	31,700	1.00	31,700	1.00	31,700
Lift Operators	5.12	64,700	5.12	64,700	5.12	64,700
Overtime	-	5,200	-	5,200	-	5,200
Benefits	-	44,200	-	44,200	-	44,200
Total	7.12	180,500	7.12	180,500	7.12	180,500
Mountain Maintenance:						
Vehicle Maintenance Supervisor	1.00	38,200	1.00	38,200	1.00	38,200
Snowcat Operator/Mechanic	1.00	24,600	1.00	24,600	1.00	24,600
Snowcat Operator	0.53	9,500	0.53	9,500	0.53	9,500
Snow Removal/Mechanic Helper	0.53	10,700	0.53	10,700	0.53	10,700
Overtime	-	7,300	-	7,300	-	7,300
Benefits	-	40,300	-	40,300	-	40,300
Total	3.06	130,600	3.06	130,600	3.06	130,600
Lodge Operations:						
Lodge Manager	0.50	15,400	0.50	15,400	0.50	15,400
Senior Cashier	0.50	9,700	0.50	9,700	0.50	9,700
Cashiers	0.25	3,900	0.25	3,900	0.25	3,900
Bus Drivers	1.10	33,000	1.10	33,000	1.10	33,000
Janitor	0.50	9,500	0.50	9,500	0.50	9,500
Building Maintenance	0.40	15,500	0.40	15,500	0.40	15,500
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	24,200	-	24,200	-	24,200
Total	3.25	112,700	3.25	112,700	3.25	112,700

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Tubing Operations:						
Lead Tubing Operator	0.25	7,500	0.25	7,500	0.25	7,500
Tubing Lift Operators	0.75	13,600	0.75	13,600	0.75	13,600
Overtime	-	500	-	500	-	500
Benefits	-	3,500	-	3,500	-	3,500
Total	1.00	25,100	1.00	25,100	1.00	25,100
Ski and Snowboard School:						
Ski School Director	0.50	17,800	0.50	17,800	0.50	17,800
Asst. Ski School Director	0.50	10,700	0.50	10,700	0.50	10,700
Senior Instructor	0.45	9,800	0.45	9,800	0.45	9,800
Hourly Instructors	1.10	28,700	1.10	28,700	1.10	28,700
Part-time Instructors	5.00	22,000	5.00	22,000	5.00	22,000
Special Events Coordinator	0.30	3,400	0.30	3,400	0.30	3,400
Ski School Cashier	0.45	7,800	0.45	7,800	0.45	7,800
Overtime	-	1,700	-	1,700	-	1,700
Benefits	-	21,800	-	21,800	-	21,800
Total	8.30	123,700	8.30	123,700	8.30	123,700
Ski Rental Shop:						
Ski Shop Supervisor	0.60	18,000	0.60	18,000	0.60	18,000
Ski Technicians	1.00	28,100	1.00	28,100	1.00	28,100
Cashiers/ Bootfitters	0.85	8,900	0.85	8,900	0.85	8,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	15,200	-	15,200	-	15,200
Total	2.45	72,200	2.45	72,200	2.45	72,200
Food Service:						
Food Service Manger	0.50	17,700	0.50	17,700	0.50	17,700
Cooks	1.00	17,900	1.00	17,900	1.00	17,900
Cashier/Food Prep	0.60	14,300	0.60	14,300	0.60	14,300
Overtime	-	4,100	-	4,100	-	4,100
Benefits	-	14,900	-	14,900	-	14,900
Total	2.10	68,900	2.10	68,900	2.10	68,900
Unspecified budget reductions	-	(20,300)	(1.59)	(180,300)	(1.59)	(180,300)
Total Budget	34.43	\$ 1,057,300	32.84	\$ 897,300	32.84	\$ 897,300

NOTES

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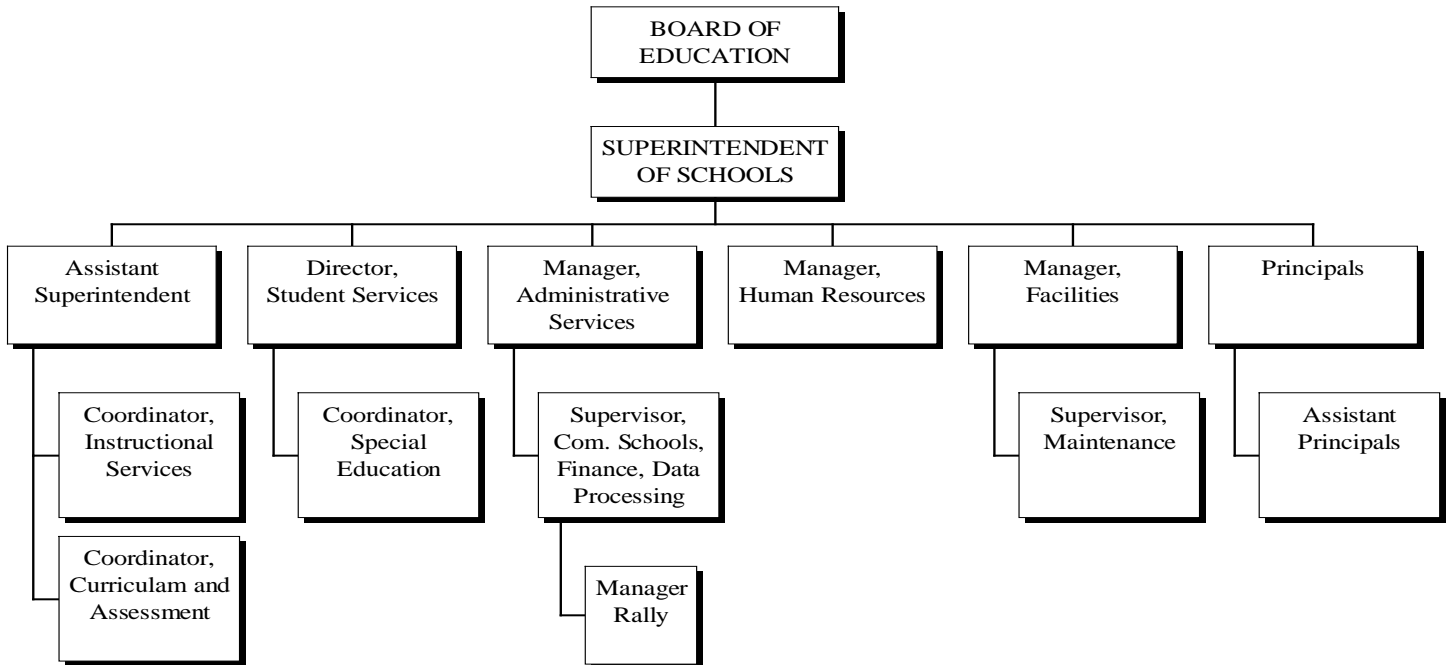
EDUCATION

MISSION STATEMENT

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

FY05 BUDGET

\$55,244,100



EDUCATION

COMPARATIVES

	FY03 Actuals	FY04 Amended Budget	FY04 Projected Actuals	FY05 Adopted Budget	FY06 Approved Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 34,555,900	35,861,700	35,186,000	39,029,900	38,284,500
Commodities and Services	4,683,800	4,604,400	5,050,500	4,619,200	4,608,300
Support To JSD Special Revenue/Debt	610,300	304,200	328,000	18,200	18,200
Total Expenditures	39,850,000	40,770,300	40,564,500	43,667,300	42,911,000
Education - Special Revenue					
Personnel Services	1,244,300	1,126,100	1,111,000	1,250,600	1,258,200
Commodities and Services	2,840,500	2,870,500	2,649,700	2,764,300	2,577,300
Total Expenditures	4,084,800	3,996,600	3,760,700	4,014,900	3,835,500
Education - Other					
Other Special Revenue	3,923,400	4,235,200	4,235,200	5,193,700	5,193,700
Other (Student Activities)	2,300,800	2,350,000	2,368,200	2,368,200	2,418,200
House Building Project	147,800	200,000	200,000	-	-
Total Expenditures	6,372,000	6,785,200	6,803,400	7,561,900	7,611,900
Education - Debt Service	684,600	-	-	-	-
Total Education Expenditures	\$ 50,991,400	51,552,100	51,128,600	55,244,100	54,358,400
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	\$ 20,542,000	21,488,200	21,660,600	23,981,600	23,448,100
State	1,613,300	47,000	85,000	70,000	70,000
Federal	12,200	-	-	-	-
User Fees	-	6,000	6,000	6,000	6,000
Other	155,600	149,900	153,900	158,400	158,400
General Fund Support	17,731,200	18,171,200	18,171,200	18,835,000	19,015,700
State Foundation Funding Adjustment (1)	-	-	-	-	-
JSD Special Revenue Fund Support	-	-	-	-	-
Fund Balance (To) From	(204,300)	908,000	487,800	616,300	212,800
Total Operating Funding Sources	39,850,000	40,770,300	40,564,500	43,667,300	42,911,000
Education - Special Revenue					
State	2,164,800	2,121,000	2,074,300	2,087,300	2,117,100
Federal	306,400	239,800	239,800	269,000	304,000
User Fees	1,290,900	1,032,700	1,032,700	1,065,400	1,212,400
Other	75,000	75,000	75,000	65,000	65,000
JSD Operating Fund Support	-	286,000	309,800	-	-
General Fund Support	366,600	233,000	233,000	123,000	123,000
Fund Balance (To) From	(118,900)	9,100	(203,900)	405,200	14,000
Total Special Revenue Funding Sources	\$ 4,084,800	3,996,600	3,760,700	4,014,900	3,835,500

EDUCATION

COMPARATIVES, CONTINUED

	FY03 Actuals	FY04 Amended Budget	FY04 Projected Actuals	FY05 Adopted Budget	FY06 Approved Budget
Funding Sources, continued:					
Education - Other Special Revenue					
State	\$ 100,500	264,700	264,700	326,000	326,000
Federal	3,799,500	3,876,100	3,876,100	4,847,500	4,847,500
Other	23,400	94,400	94,400	20,200	20,200
Total Other Funding Sources	3,923,400	4,235,200	4,235,200	5,193,700	5,193,700
Education - Other (Student Activities)					
Other	2,076,000	2,131,800	2,150,000	2,150,000	2,200,000
JSD Operating Fund Support	-	18,200	18,200	18,200	18,200
General Fund Support	18,200	-	-	-	-
Roaded Service Area Support	200,000	200,000	200,000	190,000	190,000
Fund Balance From	6,600	-	-	10,000	10,000
Total Student Activities Funding Sources	2,300,800	2,350,000	2,368,200	2,368,200	2,418,200
Education - House Building Project	132,300	200,000	200,000	-	-
Fund Balance From	15,500	-	-	-	-
Total House Building Project Funding Sources	147,800	200,000	200,000	-	-
Education - Debt Service					
JSD Operating Fund Support	610,300	-	-	-	-
Fund Balance From	74,300	-	-	-	-
Total Debt Service Funding Sources	684,600	-	-	-	-
Total Education Funding Sources	\$ 50,991,400	51,552,100	51,128,600	55,244,100	54,358,400
STAFFING	580.61	587.61	587.61	583.61	534.61
FUND BALANCE:					
Education - Operating	\$ 1,331,900	423,900	844,100	227,800	15,000
Education - Special Revenue/Other	\$ 1,116,900	1,107,800	1,320,800	905,600	881,600

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.

All information presented above has been provided by the School District business office.

NOTES

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ENGINEERING DEPARTMENT

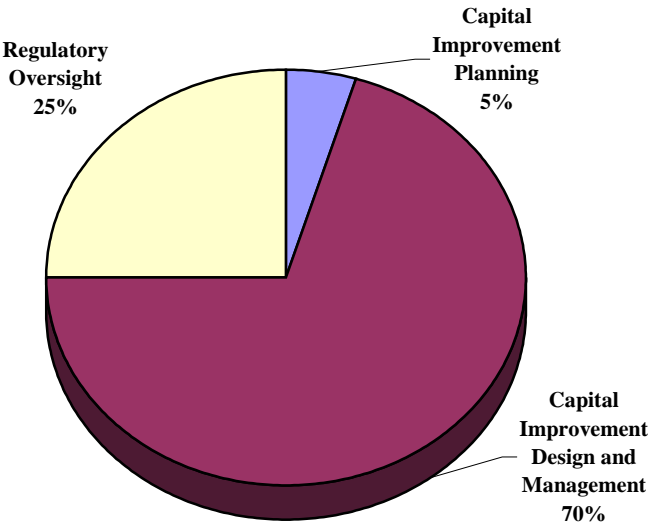
MISSION STATEMENT

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

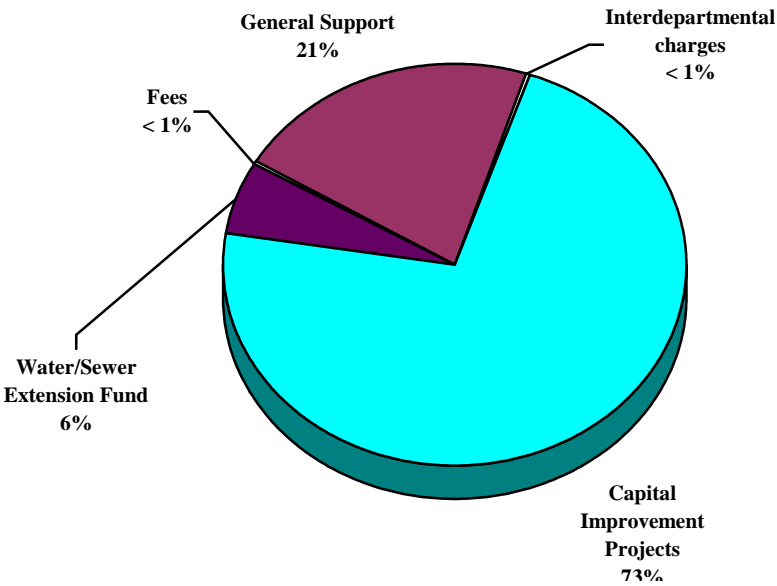
FY05 BUDGET

\$2,997,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING DEPARTMENT

COMPARATIVES

	FY03 Actuals	FY04		FY05 Adopted Budget	FY06 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 986,100	2,509,200	1,710,500	2,596,400	2,762,400
Commodities & Services	321,000	383,300	336,300	352,200	357,600
Capital Outlay	45,400	49,000	57,000	49,000	49,000
Total Expenditures	1,352,500	2,941,500	2,103,800	2,997,600	3,169,000
FUNDING SOURCES:					
Fees	14,200	10,000	10,000	10,000	10,000
State Grant	-	4,700	-	-	-
Interdepartmental charges:					
General Engineering	7,200	7,300	7,300	8,300	8,800
Support from:					
General Fund	473,000	516,200	488,900	497,100	536,700
Capital Improvement Projects	586,100	2,090,000	1,284,300	2,169,500	2,294,600
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	132,000	173,300	173,300	172,700	178,900
Total Funding Sources	\$ 1,352,500	2,941,500	2,103,800	2,997,600	3,169,000
STAFFING	29.44	32.61	32.61	32.61	32.61
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

The Engineering Department's FY05 Adopted Budget is an increase of \$56,100 (1.9%), including the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$171,400 (5.7%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements to General Engineering as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reductions in various categories	Reductions in office supplies, minor furniture, repairs, printing, materials and commodities and contractual services.	14,000	14,000	-

ENGINEERING DEPARTMENT

BUDGET HIGHLIGHT, CONTINUED

Other significant budgetary changes include:

FY05

Personnel Services increased \$87,200 (3.5%) due to a negotiated wage increase and PERS and health care cost increase.

FY06

Personnel Services increased \$166,000 (6.4%) due to PERS and health care cost increases.

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.

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% of capital improvement projects that gain approval without being part of the 6 year CIP plan.	-	-	5%	5%	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	-	-	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.

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% of projects on schedule each year	-	-	95%	95%	95%
% of projects w/ expenditures <= appropriations each year	-	-	95%	95%	95%

Regulatory oversight

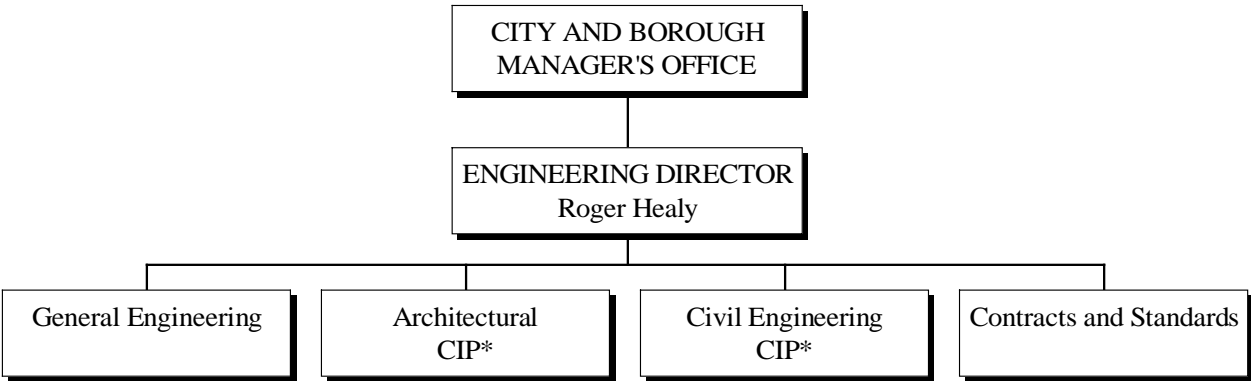
Includes: General Engineering.

Services Provided to: Private developers and the public.

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% of projects for which permits are issued after construction begins each year.	-	-	2%	2%	2%
% of permits that accurately implement the applicable requirements of CBJ ordinances	-	-	98%	98%	98%
% of permit terms and conditions complied with each year	-	-	95%	95%	95%

ENGINEERING DEPARTMENT

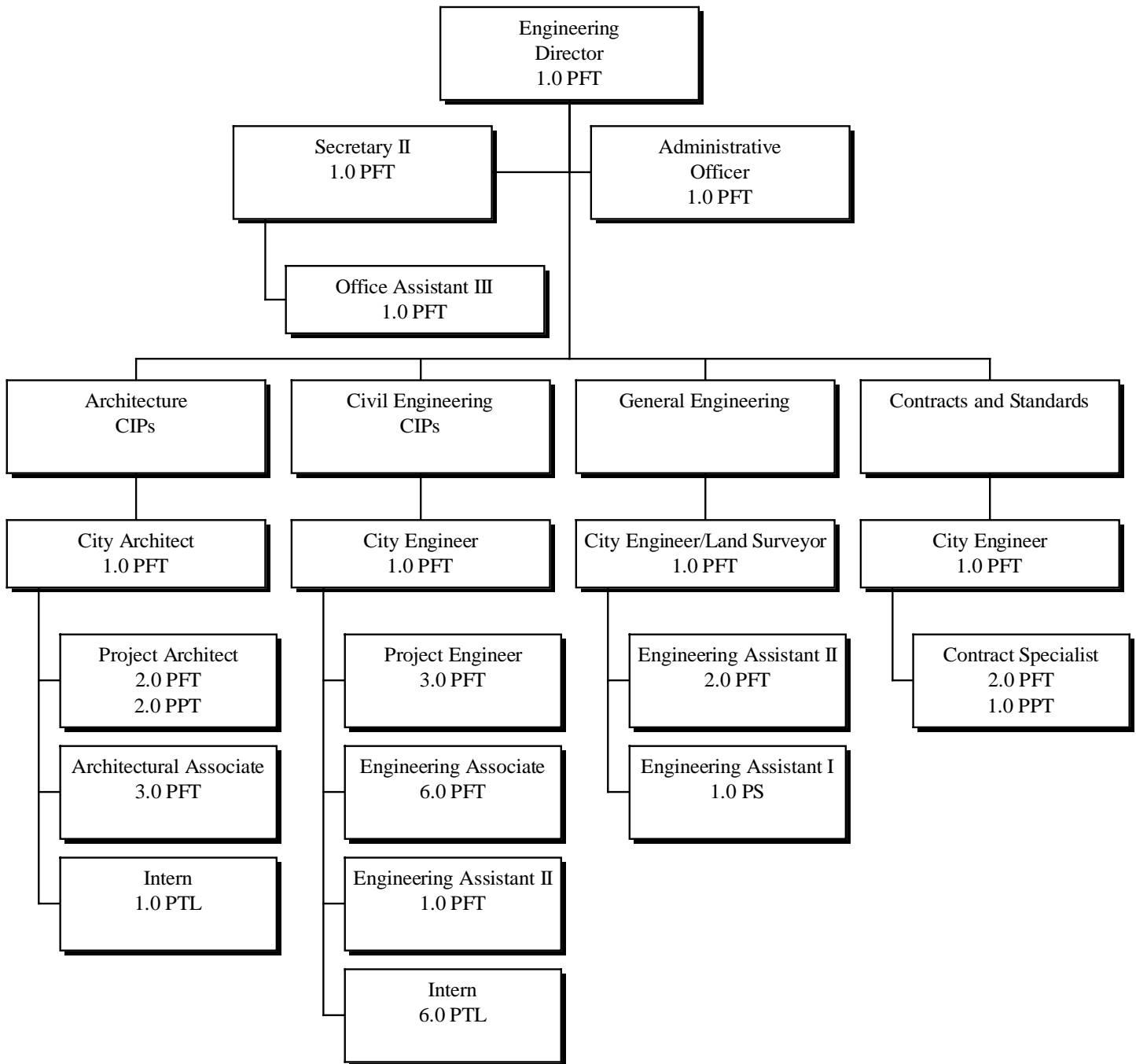
FUNCTIONAL ORGANIZATION CHART



*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 DEPARTMENT

STAFFING ORGANIZATION CHART



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

ENGINEERING DEPARTMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
General Engineering:						
Engineering Director	1.00	\$ 93,200	1.00	\$ 93,400	1.00	\$ 95,700
Chief Project Engineer	0.40	29,800	0.40	31,400	0.40	32,800
Chief Engineer	0.20	15,000	0.20	15,800	0.20	16,500
Land Surveyor	0.70	57,100	0.70	53,400	0.70	55,800
City Architect	0.10	8,000	0.25	20,800	0.25	21,200
Project Engineer/Architect	0.45	29,100	0.22	13,800	0.22	14,400
Engineer/Architect Associate	0.20	13,400	-	-	-	-
Contract Specialist - RFP's	0.32	13,800	0.32	14,000	0.32	14,100
Contract Specialist - Bids	0.20	8,200	0.20	8,400	0.20	8,800
DBE Specialist	0.20	7,900	0.20	8,400	0.20	8,700
Engineer/Architect Assistant II	1.40	80,500	1.90	107,400	1.90	110,000
Engineer/Architect Assistant I	0.72	32,900	0.22	8,900	0.22	8,900
Administrative Officer	0.10	5,000	0.10	5,300	0.10	5,500
Secretary II	1.00	32,100	1.00	33,800	1.00	35,200
Office Assistant III	0.29	7,900	0.29	8,800	0.29	9,200
State Grant	-	3,000	-	-	-	-
Workforce	-	5,000	-	-	-	-
Overtime	-	500	-	500	-	500
Benefits	-	147,900	-	161,200	-	186,800
Vacancy Factor	-	(5,100)	-	(5,100)	-	(5,100)
Total	7.28	585,200	7.00	580,200	7.00	619,000
CIP Engineering:						
Chief Project Engineer	0.60	44,700	0.60	47,000	0.60	49,100
Chief Engineer	0.80	60,200	0.80	63,300	0.80	65,700
Land Surveyor	0.20	16,300	0.20	15,300	0.20	15,900
City Architect	0.90	72,500	0.75	62,400	0.75	63,500
Project Engineer/Architect	6.15	399,500	7.38	485,300	7.38	498,700
Engineer/Architect Associate	8.80	527,800	8.00	477,900	8.00	489,700
Contract Specialist - RFP's	0.48	20,600	0.48	21,000	0.48	21,200
Contract Specialist - Bids	0.80	31,900	0.80	33,600	0.80	35,100
DBE Specialist	0.80	31,800	0.80	33,500	0.80	34,900
Engineer/Architect Assistant II	0.50	24,200	0.50	25,500	0.50	26,600
Administrative Officer	0.80	40,200	0.80	42,300	0.80	44,100
Office Assistant III	0.67	18,200	0.67	20,400	0.67	21,300
Temporary Interns	2.67	65,900	2.67	69,600	2.67	70,300
Overtime	-	7,300	-	7,300	-	7,300
Benefits	-	471,300	-	516,900	-	599,800
Total	24.17	1,832,400	24.45	1,921,300	24.45	2,043,200

ENGINEERING DEPARTMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Water/Sewer Connection:						
Land Surveyor	0.10	8,200	0.10	7,600	0.10	8,000
Engineer/Architect Assistant II	0.60	33,600	0.60	34,300	0.60	35,200
Engineer/Architect Assistant I	0.32	13,000	0.32	13,300	0.32	13,400
Administrative Officer	0.10	5,000	0.10	5,300	0.10	5,500
Office Assistant III	0.04	1,200	0.04	1,200	0.04	1,300
Workforce	-	7,000	-	7,000	-	7,000
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	22,100	-	24,700	-	28,300
Total	<u>1.16</u>	<u>91,600</u>	<u>1.16</u>	<u>94,900</u>	<u>1.16</u>	<u>100,200</u>
Total Budget	<u>32.61</u>	<u>\$ 2,509,200</u>	<u>32.61</u>	<u>\$ 2,596,400</u>	<u>32.61</u>	<u>\$ 2,762,400</u>

NOTES

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FINANCE DEPARTMENT

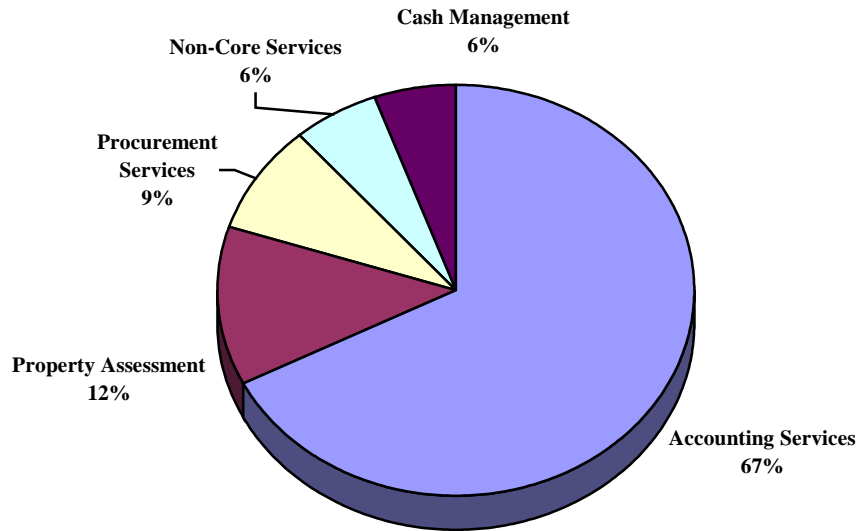
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

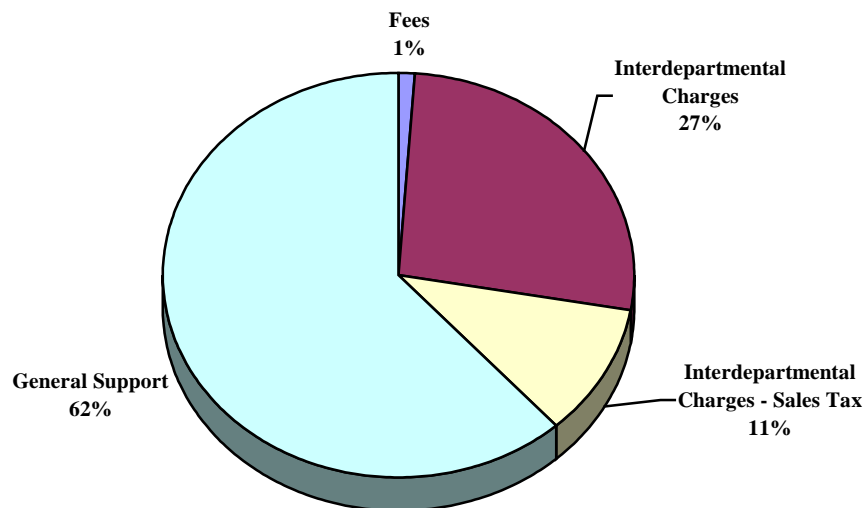
FY05 BUDGET

\$3,905,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE DEPARTMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,908,200	3,121,600	2,992,900	3,207,900	3,390,600
Commodities and Services	648,100	746,600	702,200	693,200	694,000
Capital Outlay	6,200	5,800	29,400	4,400	2,700
Total Expenditures	3,562,500	3,874,000	3,724,500	3,905,500	4,087,300
FUNDING SOURCES:					
Interdepartmental Charges	1,465,600	1,470,900	1,435,100	1,604,800	1,690,500
Fees	51,200	42,800	44,300	45,200	45,200
Support from General Fund	2,045,700	2,360,300	2,245,100	2,255,500	2,351,600
Total Funding Sources	\$ 3,562,500	3,874,000	3,724,500	3,905,500	4,087,300
STAFFING	47.08	46.18	46.18	44.95	44.95
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 FY05 Adopted Budget is an increase of \$31,500 (0.08%), including the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$181,800 (4.7%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Eliminate part-time Accounting Clerk position	A 20% reduction in Cash Control staffing will be made possible by a combination of service level reductions (reducing accounts payable check distributions from weekly to bi-weekly) and equipment automation (utility bill scanners and check scanner/endorsers).	23,900	25,000	0.53

FINANCE DEPARTMENT

BUDGET HIGHLIGHT, CONTINUED

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Eliminate Clerical Assistant position	This 12% Accounts Payable staff reduction will be made possible by service level reductions (reducing accounts payable check distributions from weekly to bi-weekly) and combining Accounts Payable and Purchasing files. This will have no immediate operational impacts, but it will likely slowdown records management and result in some record losses. This in turn will result in minimal operational inefficiencies.	11,800	12,300	0.40
Eliminate part-time Accountant II position	This 9% Accountant staff reduction will result in some reductions in departmental support service levels. This will have no immediate operational impacts, but depending upon our Accountant staffing skill levels, this will likely result in some reductions in our ability to respond to departmental requests and accounting needs as timely and/or as accurately. This includes problem resolutions, audit work, GL closes, routine accounting and special requests taking longer to complete or not being performed.	31,100	33,500	0.47
Reduce postage and supplies	This Accounts Payable budget reduction (postage and supplies) will be made possible by reducing accounts payable check distributions from weekly to bi-weekly (a service level reduction). We estimate that this will reduce checks issued by 20% to 30%.	4,000	4,000	-
All Divisions – Reduce training	We will reduce the training offered to Finance Department staff to extent possible. Training is used to enhance Staff's skills and abilities to do their job. This will have no immediate operational impacts, but in the long run it will result in reductions in our operational efficiency.	9,500	5,200	-
All Divisions – Reduce overtime	We will reduce the overtime for all Finance Department staff to the extent possible. This will result in a reduction in our ability to respond to public and department service requests.	10,600	10,700	-
All Divisions – Reductions in mileage, supplies, minor equipment and equipment	We will reduce the Finance Department's operational costs to the extent possible. This will result in reductions in our ability to respond to public and department service requests and some inefficiencies.	16,000	15,500	-
Total		\$106,900	\$106,200	1.40

Other significant budgetary changes include:

FY05

- Personnel Services increased \$86,300 (2.8%) due to a negotiated wage increase and PERS and health care cost increases. This is net of the positions noted above that have been eliminated.

FINANCE DEPARTMENT

BUDGET HIGHLIGHT, CONTINUED

- Commodities and Services decreased by \$53,400 (7.2%) in large part due to the decreases noted in the decrement table on the previous page and including a \$17,600 decrease in the investment manager charges.

FY06

- Personnel Services increased \$182,700 (5.7%) due to PERS and health care cost increases.

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	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Cost of collections to amount collected	-	0.58%	0.61%	0.60%	0.61%
Cost per Accounts Payable invoice processed (<i>see Note 1</i>)	\$6.83	\$6.69	\$6.77	\$7.24	\$8.25
Accounts Receivable billings are mailed on time	-	85%	85%	90%	90%
Sales Tax revenues, per merchant registered (<i>see Note 2</i>)	\$9,362	\$9,162	\$8,765	\$8,411	\$7,341
Sales Tax administration cost per merchant registered	\$104	\$111	\$106	\$109	\$108

- Accounts Payable** - Automation and the implementation of credit cards have reduced the number of invoices being received by Accounts Payable after FY01. 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 electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however the overall dollar value of invoices processed has not declined.
- Sales Tax** - The existing 5-year 1% temporary sales tax levy will terminate on December 31, 2005 (mid way through FY06).

Property Assessment

Includes: Real and business personal property assessment

Services Provided to: Public

Key Measures	FY02 Actuals (see note)	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Assessing cost to taxable assessed value, per \$100,000 of value	\$17.45	\$17.98	\$15.67	\$17.93	\$17.88
Assessing costs of real and personal property, per parcel or account	-	\$31.53	\$27.32	\$30.98	\$31.02
Ratio of assessed value of real property to market value to equal 100% (State law)	99.8%	-	-	98.6%	100%

Business Personal Property - The values and ratios were impacted after FY02 by the exemption of aircraft and the first \$2,000 of assessed value. This has added about \$0.19 to the assessing cost to taxable assessed value amount.

FINANCE DEPARTMENT

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

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average length of time spent on solicitation (in hours)					
Bids (commodities)	-	21	21	20	20
RFPs (services)	-	60	60	60	60
Average cost of personnel per solicitation					
Bids (commodities)	-	\$800	\$800	\$850	\$850
RFPs (services)	-	\$2,300	\$2,400	\$2,500	\$2,500

Cash Management

Includes: Central treasury investment and general cash management.

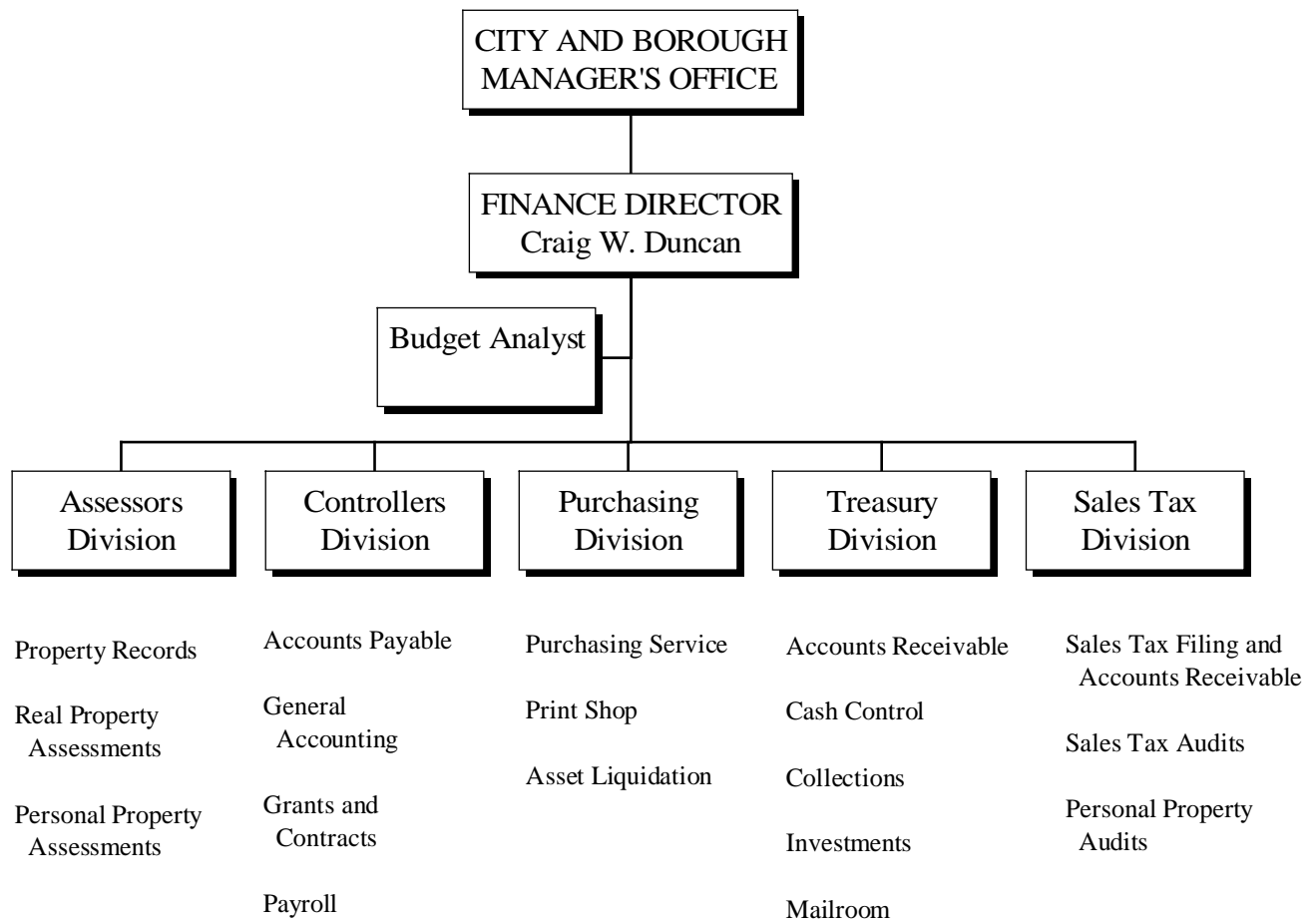
Service Provided to: Other CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Cost per dollar managed (<i>see Note 3</i>)	0.19%	0.21%	0.23%	0.19%	0.21%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	+2.51%	+1.36%	+1.75%	+1.75%	+1.75%
Internal portfolio (6 month T-Bill)	-1.54%	-0.11%	-0.10%	0.00%	0.00%

3. **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 DEPARTMENT

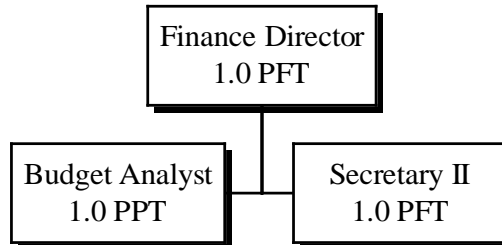
FUNCTIONAL ORGANIZATION CHART



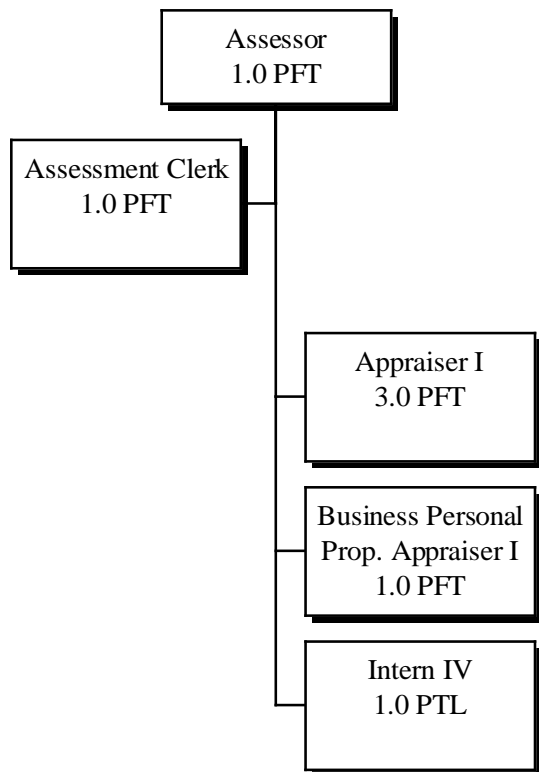
FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

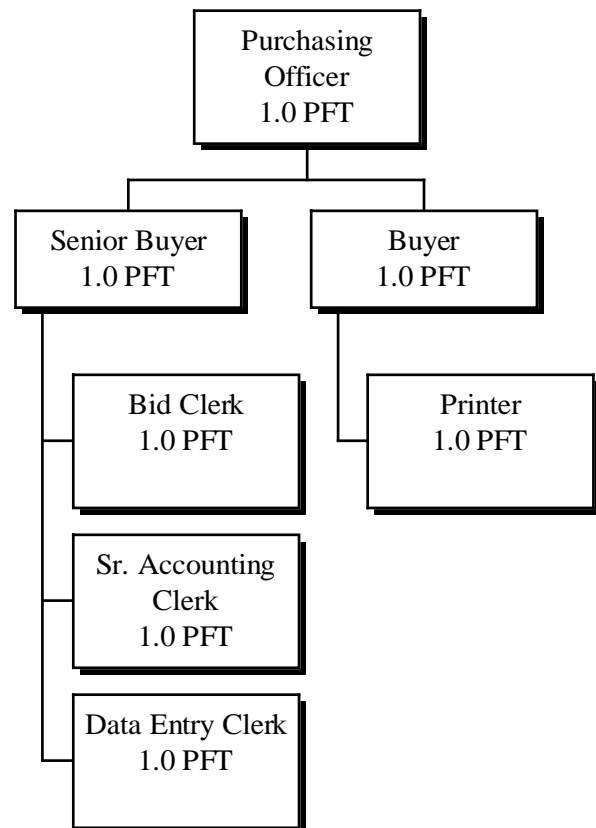
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

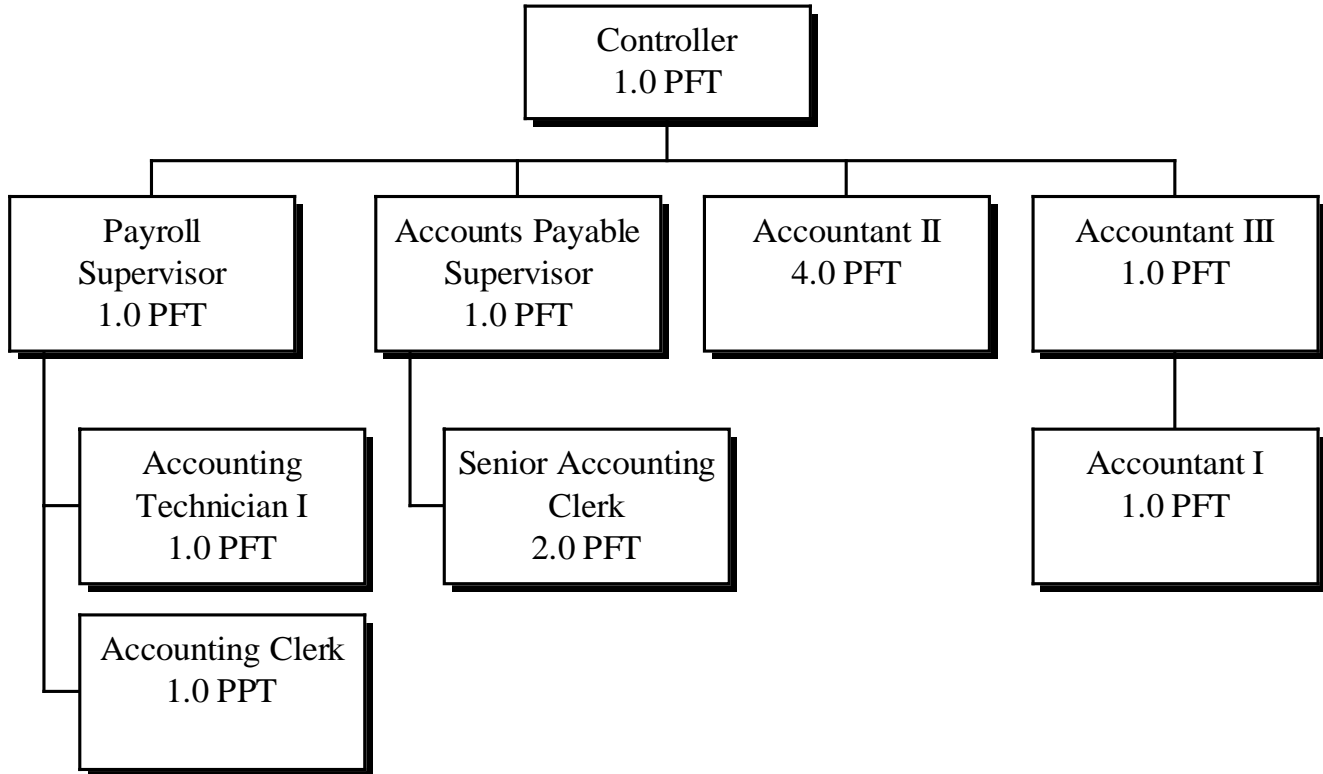


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

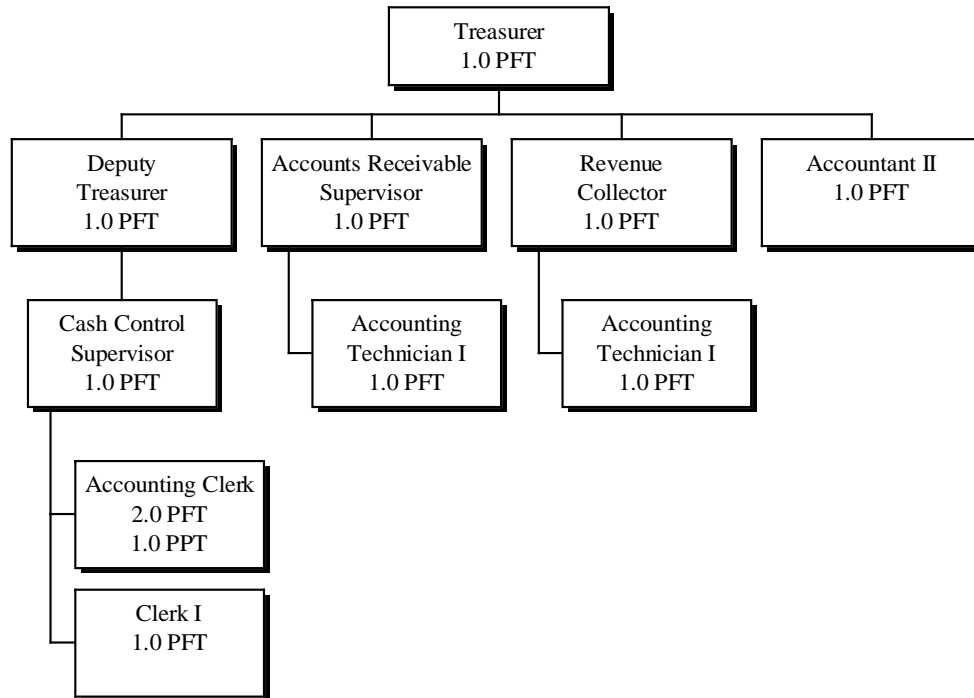


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

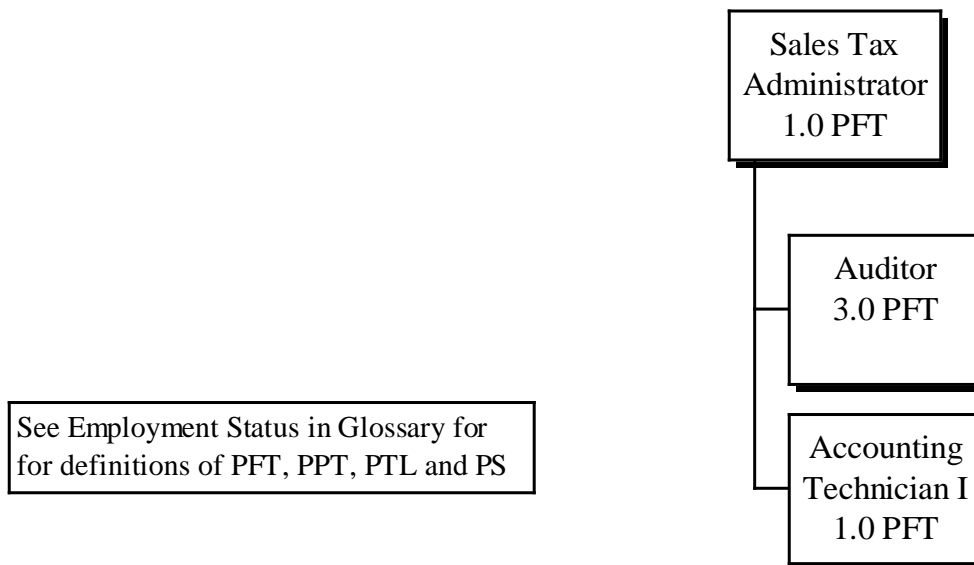
FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



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

FINANCE DEPARTMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 99,300	1.00	\$ 101,100	1.00	\$ 102,100
Budget Analyst (3)	0.83	47,800	1.00	64,000	1.00	64,700
Secretary II	1.00	38,100	1.00	39,700	1.00	40,100
Overtime	-	200	-	200	-	200
Benefits	-	60,400	-	74,300	-	85,400
Vacancy Factor	-	(2,300)	-	(2,800)	-	(2,900)
Total	2.83	243,500	3.00	276,500	3.00	289,600
Assessors:						
Assessor	1.00	70,100	1.00	81,300	1.00	82,100
Appraiser II	1.00	58,200	1.00	49,900	1.00	52,000
Appraiser I	2.00	97,200	2.00	102,100	2.00	104,700
Business Personal						
Property Appraiser II	1.00	46,900	1.00	49,400	1.00	51,500
Assessment Clerk	1.00	34,000	1.00	35,800	1.00	37,400
Intern IV	0.20	4,800	0.20	5,000	0.20	5,000
Overtime	-	8,900	-	10,700	-	11,000
Benefits	-	116,000	-	131,700	-	151,400
Vacancy Factor	-	(4,300)	-	(4,700)	-	(5,000)
Total	6.20	431,800	6.20	461,200	6.20	490,100
Controllers:						
Controller	1.00	79,900	1.00	83,000	1.00	84,000
Accountant (1)	-	-	1.00	40,100	1.00	41,400
Accountant II	4.47	233,500	4.47	234,900	4.47	242,300
Accountant III	1.00	54,500	1.00	53,000	1.00	55,300
Payroll Supervisor	1.00	48,400	1.00	50,000	1.00	50,900
Accounting Tech II (1)	2.00	89,500	1.00	45,500	1.00	46,700
Accounting Tech I	1.00	40,700	1.00	42,100	1.00	42,800
Senior Accounting Clerk	2.00	77,900	2.00	79,600	2.00	81,000
Accounting Clerk	0.75	21,100	0.75	22,900	0.75	23,900
Clerical Aide/Data Entry Clerk	0.40	6,700	0.40	6,600	0.40	6,600
Overtime	-	6,000	-	2,000	-	2,000
Benefits	-	252,000	-	278,100	-	317,100
Vacancy Factor	-	(9,600)	-	(8,900)	-	(9,800)
Total before decrement	13.62	900,600	13.62	928,900	13.62	984,200
Decrement						
Clerical Aide/Data Entry Clerk	-	-	(0.40)	(6,500)	(0.40)	(6,700)
Accountant II	-	-	(0.47)	(22,000)	(0.47)	(22,900)
Benefits	-	-	-	(14,400)	-	(16,300)
Total after decrement	13.62	\$ 900,600	12.75	\$ 886,000	12.75	\$ 938,300

FINANCE DEPARTMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Treasury:						
Treasurer	1.00	\$ 78,200	1.00	\$ 81,400	1.00	\$ 82,800
Deputy Treasurer	1.00	58,600	1.00	61,700	1.00	64,300
Accountant II	1.00	50,200	1.00	51,200	1.00	53,400
Revenue Collector	1.00	57,600	1.00	59,500	1.00	60,600
Accounting Tech II	2.00	94,200	2.00	94,500	2.00	96,300
Accounting Tech I	2.00	79,100	2.00	81,100	2.00	83,200
Accounting Clerk	2.53	77,300	2.53	80,900	2.53	82,900
Clerk I	1.00	26,300	1.00	27,400	1.00	27,700
Overtime	-	7,300	-	7,900	-	8,000
Benefits	-	208,700	-	226,800	-	256,200
Vacancy Factor	-	(7,100)	-	(7,100)	-	(7,800)
Total before decrement	11.53	730,400	11.53	765,300	11.53	807,600
Decrement						
Accounting Clerk	-	-	(0.53)	(16,300)	(0.53)	(16,500)
Overtime	-	-	-	(4,000)	-	(4,000)
Benefits	-	-	-	(9,200)	-	(10,200)
Total after decrement	11.53	730,400	11.00	735,800	11.00	776,900
Sales Tax:						
Sales Tax Administrator	1.00	67,000	1.00	70,400	1.00	72,200
Sales Tax Auditor	3.00	150,700	3.00	149,100	3.00	153,600
Accounting Tech I	1.00	38,300	1.00	39,700	1.00	40,500
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	95,000	-	106,000	-	121,400
Vacancy Factor	-	(3,500)	-	(3,600)	-	(3,900)
Total	5.00	349,300	5.00	363,400	5.00	385,600
Purchasing:						
Purchasing Officer	1.00	67,100	1.00	70,700	1.00	72,100
Analyst/Senior Buyer	1.00	61,500	1.00	62,700	1.00	64,700
Buyer	1.00	52,000	1.00	53,800	1.00	54,600
Bid Clerk	1.00	39,800	1.00	40,500	1.00	41,000
Sr Accounting Clerk	1.00	39,800	1.00	40,500	1.00	41,000
Data Entry Clerk	1.00	32,700	1.00	33,400	1.00	33,600
Temporary Salaries (2)	-	4,900	-	-	-	-
Overtime	-	-	-	200	-	200
Benefits	-	112,300	-	125,500	-	142,700
Vacancy Factor	-	(4,100)	-	(4,300)	-	(4,500)
Total	6.00	\$ 406,000	6.00	\$ 423,000	6.00	\$ 445,400

FINANCE DEPARTMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Print Shop:						
Printer	1.00	\$ 42,500	1.00	\$ 43,300	1.00	\$ 43,700
Overtime	-	800	-	500	-	500
Benefits	-	17,300	-	18,800	-	21,200
Vacancy Factor	-	(600)	-	(600)	-	(700)
Total	<u>1.00</u>	<u>60,000</u>	<u>1.00</u>	<u>62,000</u>	<u>1.00</u>	<u>64,700</u>
Total Budget	<u>46.18</u>	<u>\$ 3,121,600</u>	<u>44.95</u>	<u>\$ 3,207,900</u>	<u>44.95</u>	<u>\$ 3,390,600</u>

(1) One Accounting Tech II position was reclassified to an Accountant I position.

(2) Purchasing eliminated the temporary position.

(3) This position was reinstated to full-time status in FY05.

CAPITAL CITY FIRE/RESCUE

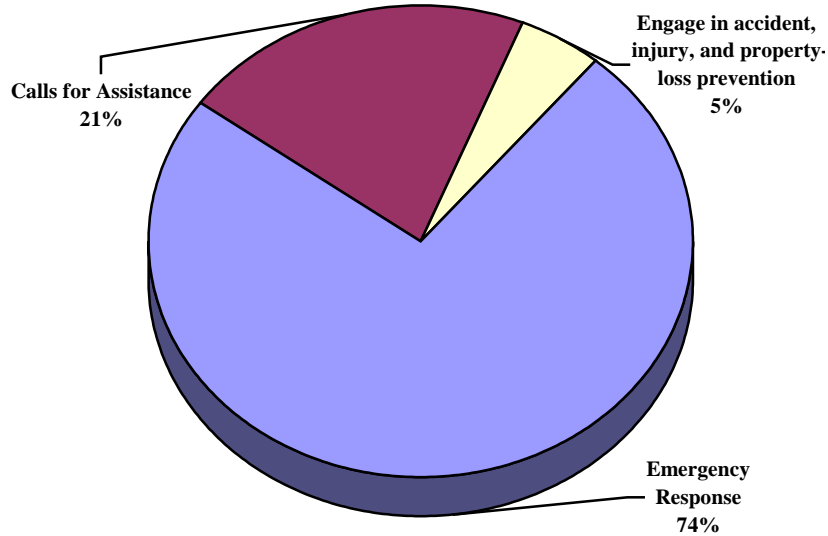
MISSION STATEMENT

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

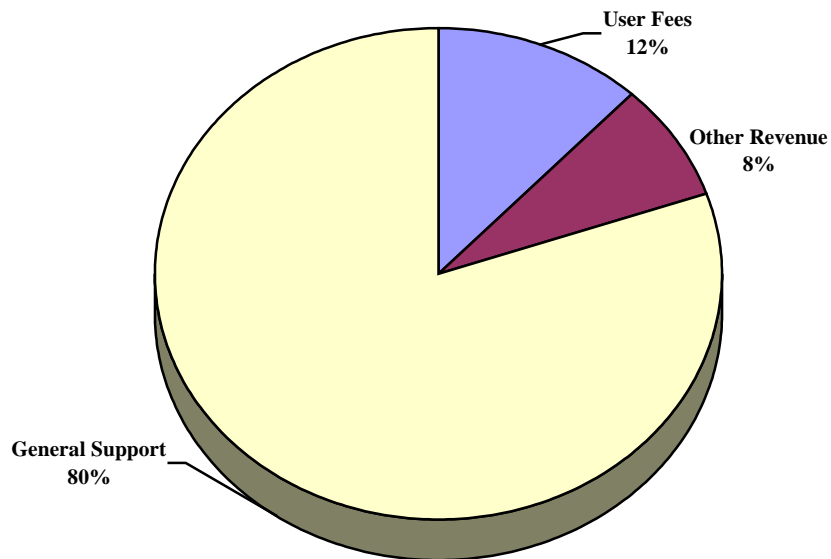
FY05 BUDGET

\$4,842,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 3,461,600	3,560,100	3,494,400	3,765,800	3,946,300
Commodities and Services	963,800	1,135,700	1,101,900	1,076,800	1,077,200
Capital Outlay	40,000	-	-	-	-
Total Expenditures	4,465,400	4,695,800	4,596,300	4,842,600	5,023,500
FUNDING SOURCES:					
User Fees	468,100	530,700	542,200	574,400	574,400
Other Revenue	323,800	331,700	331,700	385,000	403,500
Support from:					
General Fund	1,661,600	1,776,200	1,759,200	1,768,200	1,850,900
Fire Service Area	2,011,900	2,057,200	1,963,200	2,115,000	2,194,700
Total Funding Sources	\$ 4,465,400	4,695,800	4,596,300	4,842,600	5,023,500
STAFFING	43.18	44.18	44.18	42.18	42.18
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 Department's FY05 Adopted Budget represents an increase of \$146,800 (3.1%), net of the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$180,900 (3.7%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Hold the Fire Prevention Officer position vacant for FY05 & FY06 with the intent to reinstate the position in FY07.	Currently we only have one position, the Fire Marshal, to provide all of these services to the community. We are frequently called upon to provide more service than the one position can manage. If the Fire Marshal is unavailable, then these services will be delayed and in some cases not provided.	70,100	75,400	1.00

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT, CONTINUED

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Eliminate the department's program that pays for employees to attend training leading to a Paramedic License. One position is eliminated as a result. The position was to cover staffing while the employee is away at training for six months. For the remainder of the year, the position is used to cover other staffing shortages due to FMLA absences, vacancies, etc.	No significant impact to service, however, it is anticipated overtime will increase due to the loss of the one firefighter position. The amount shown is net of an increase in overtime of \$12,300 in FY05 and \$12,800 in FY06.	64,600	68,100	1.00
Total		\$134,700	\$143,500	2.00

Other significant budgetary changes are:

FY05

- There is an increase of \$205,700 (5.8%) in Personnel Services. The increase includes a 6% pay increase for the firefighters based on job reclassifications and the addition of a new position, Division Chief – Operations, increase in overtime, PERS increase and workers' compensation.
- Minor Equipment purchases will decrease \$36,500 (3.2% of all commodities and services). The decrease is due to a reduction in purchases previously funded by grants.
- Physicals will decrease by \$17,000 (1.5% of commodities and services) as the department is no longer funding employee physicals, except for new hires.
- The training budget increased \$4,400 (8.6%) primarily due to contractual training for fire, EMS, special teams, and administrative staff. This increase reflects an increase in the number of contract classes to be provided to EMT's and Paramedics in advanced EMS topics, as well as Methods of Instruction training for career and volunteer trainers, to be offered in FY05. A large portion of this type of training is biennial and will not occur in FY06.
- The charges for ambulance service are expected to increase by about \$125,000 (19%) over the FY04 Amended Budget. The City began a contractual arrangement with an ambulance-billing vendor in August 2003. The Finance Department previously provided the function but it was not efficient due to the complexity of Medicaid billings. The vendor has now had sufficient experience with CBJ ambulance billing to provide reasonably accurate predictions of future revenue. Projections for FY05 indicate revenue of \$532,400 on billings of \$780,000, for a recovery rate of 68%. This rate of recovery is considerably higher than was previously obtained, and compares favorably with ambulance industry standards. With updated letters of agreement between the department and local helicopter operators, it is anticipated that Air Medevac revenues will improve to an estimated \$36,000.

FY06

- Personnel Services is \$180,500 (4.8%) greater than FY05 due primarily to the increase in the PERS contribution.

CAPITAL CITY FIRE/RESCUE

CORE SERVICES

Emergency Response

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

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Average response time per incident type	-	-	-	-	-
Calls per year	2,774	2,986	3,050	3,150	3,250
Average time to mobilize and dispatch rescue effort	-	-	-	-	-
% of time fire contained to room of origin	-	-	-	-	-
% of career staff with paramedic certification	24%	29%	26%	26%	26%
% of career staff with EMT III/ACLS certification	61%	53%	50%	56%	56%
% of volunteers with Firefighter I certification	50%	74%	83%	86%	88%
% of volunteers with Emergency Vehicle Operation cert	30%	30%	30%	50%	50%

Calls for Assistance

Includes: Medical Transports, Respond to Complaints

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Cost per response	-	-	-	-	-
% of time unable to dispatch immediately	-	-	-	-	-
Average time from notification to mitigation	-	-	-	-	-
% of time patient condition remains unchanged (survives the ride) or improves	-	-	-	-	-

Engage in accident, injury and property-loss prevention

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

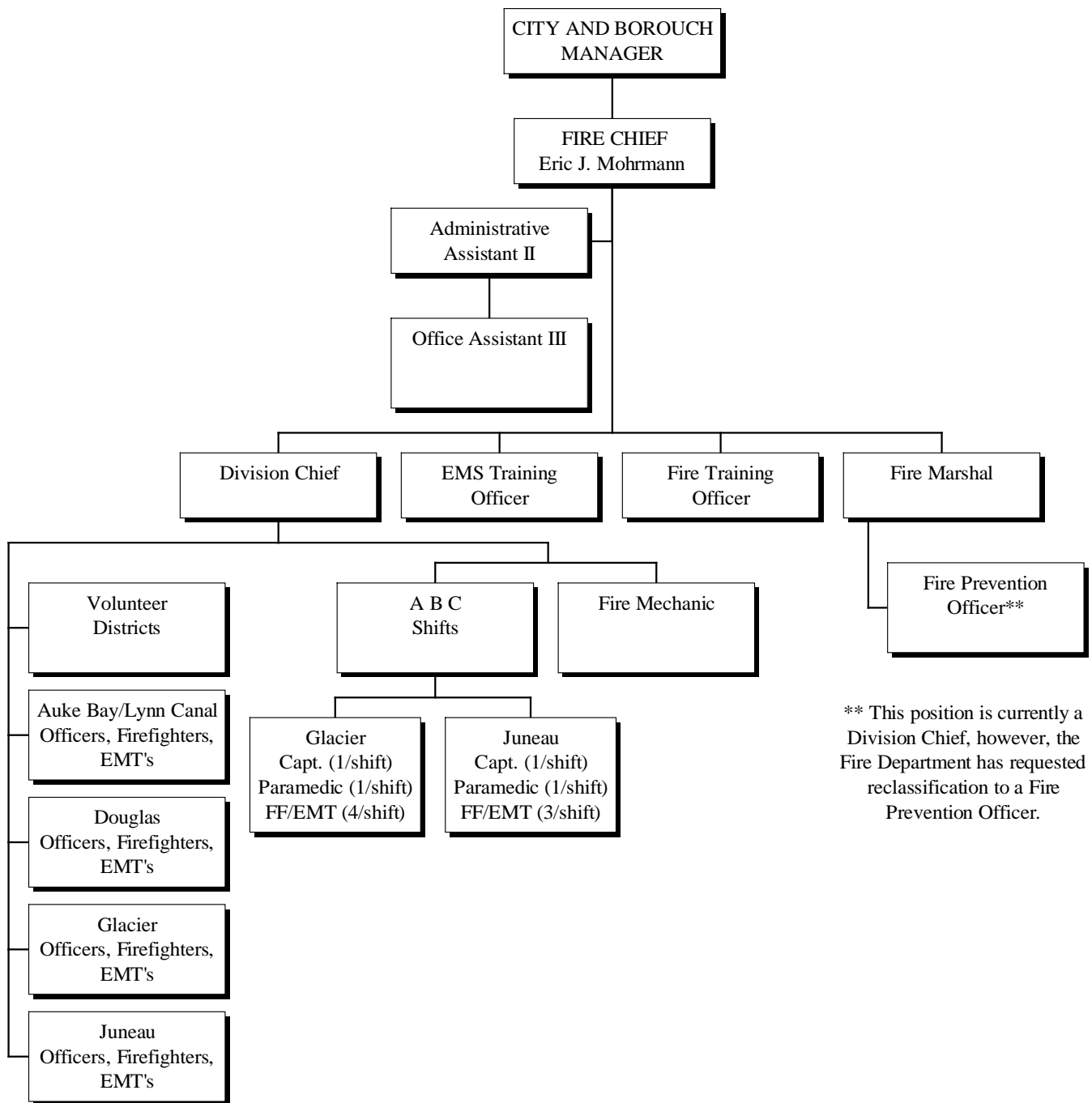
Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
% of fires in buildings with current inspections	-	-	-	-	-
% of fires by type of structure	-	-	-	-	-
% change in fires containing a personal injury	-	-	-	-	-
Average turn around time for plan review	-	-	-	-	-

Computerized data is not available prior to FY02. For FY02 and beyond, some of this data will be somewhat difficult to obtain because of deficiencies in our current record management software and, therefore, some of the key measures will require manual compilation. We are currently exploring other software programs and anticipate purchase of a new system in late FY04

CAPITAL CITY FIRE/RESCUE

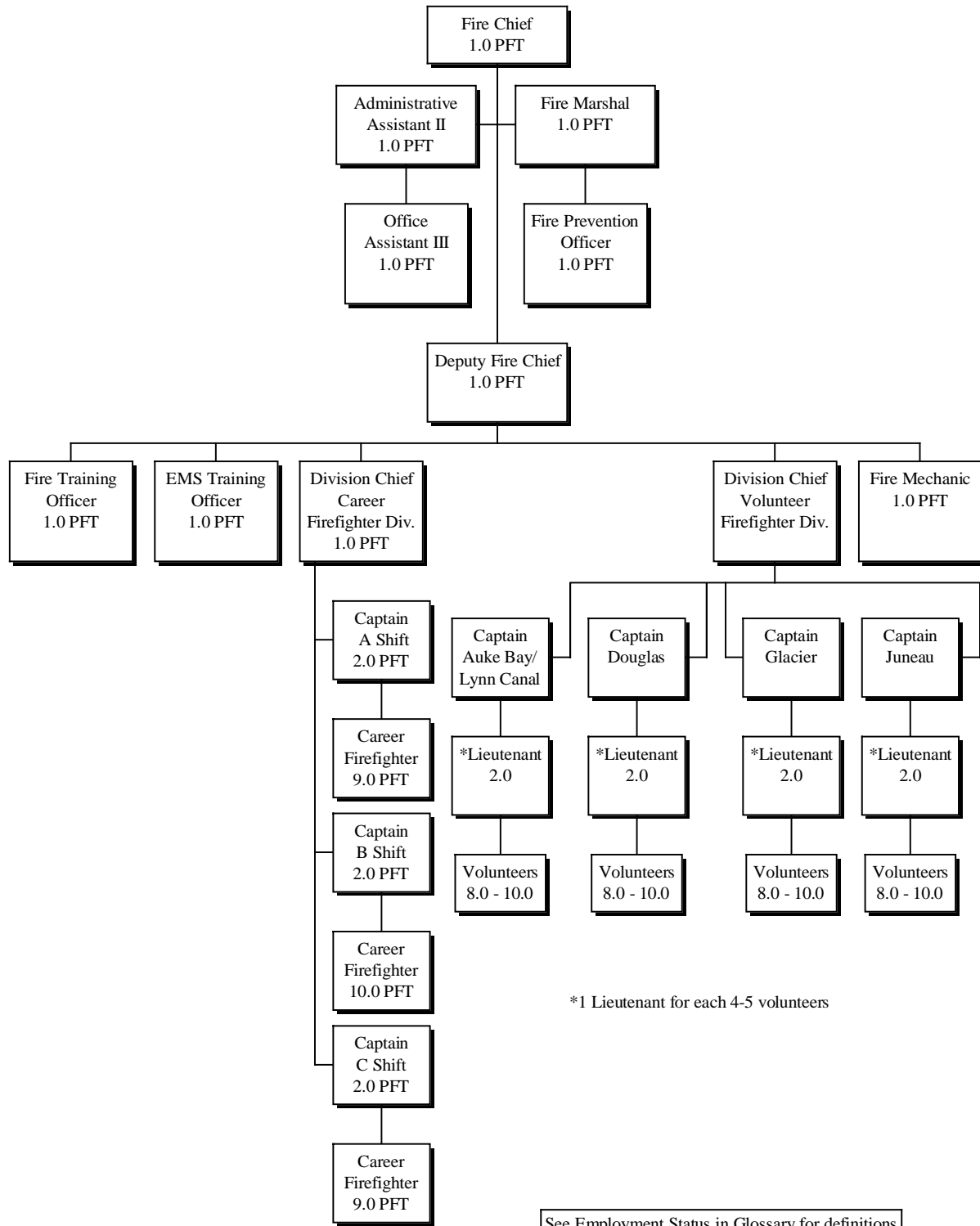
FUNCTIONAL ORGANIZATION CHART



** This position is currently a Division Chief, however, the Fire Department has requested reclassification to a Fire Prevention Officer.

CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	17.50	\$ 1,185,600	17.50	\$ 1,199,600	17.50	\$ 1,222,300
EMS Training Officer	1.00	59,000	1.00	64,100	1.00	65,900
Volunteers	-	31,900	-	28,300	-	28,300
Overtime	-	90,400	-	105,200	-	104,100
Benefits	-	399,500	-	454,500	-	519,500
Vacancy Factor	-	(2,700)	-	(2,900)	-	(3,000)
Total before decrement	18.50	1,763,700	18.50	1,848,800	18.50	1,937,100
Decrement:						
Fire Service Area	-	-	(0.50)	(22,700)	(0.50)	(23,300)
Overtime	-	-	-	5,000	-	5,000
Benefits	-	-	-	(8,500)	-	(9,700)
Total after decrement	18.50	1,763,700	18.00	1,822,600	18.00	1,909,100
Fire Service Area:						
Areawide Fire Chief	1.00	96,100	1.00	86,800	1.00	90,600
Deputy Fire Chief (1)	1.00	74,800	1.00	77,100	1.00	78,700
Division Chief - Career (2)	1.00	-	1.00	69,100	1.00	69,800
Division Chief (1)	1.00	60,900	-	-	-	-
Fire Training Officer	1.00	63,000	1.00	66,300	1.00	67,500
EMS Training Officer	1.00	59,000	1.00	64,100	1.00	65,900
Fire Marshal	1.00	59,500	1.00	59,100	1.00	61,700
Fire Prevention Officer (1)	-	-	1.00	49,900	1.00	52,000
Fire Captain	6.00	377,500	6.00	404,400	6.00	404,400
Fire fighter - Paramedic	10.00	540,300	9.00	523,700	9.00	531,500
Fire fighter	14.00	726,100	15.00	798,400	15.00	810,400
Volunteers	-	102,500	-	97,700	-	97,700
Automotive Mechanic II	1.00	47,400	1.00	48,900	1.00	49,800
Administrative Assistant II	1.00	43,100	1.00	45,200	1.00	45,800
Office Assistant III	1.00	29,400	1.00	30,900	1.00	32,300
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(29,500)	(0.50)	(29,900)	(0.50)	(30,700)
Emergency Services						
Instructional Safety Officer	0.06	4,000	0.06	4,100	0.06	4,100
Emergency Services Instructor	0.06	4,600	0.06	4,700	0.06	4,700
Emergency Services						
Instructional Technician	0.06	3,800	0.06	3,800	0.06	3,900
EMS (reimbursement)	(18.50)	(1,763,700)	(18.50)	(1,848,800)	(18.50)	(1,937,100)
EMS from Aircraft Rescue Fire Fighting	-	24,600	-	-	-	-
Workforce	-	-	-	1,300	-	-
Overtime	-	141,100	-	157,500	-	157,500
Benefits	-	814,200	-	958,900	-	1,095,600
Vacancy Factor	-	(6,900)	-	(7,900)	-	(8,400)
Total before decrement	21.18	1,471,800	21.18	1,665,300	21.18	1,747,700

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Decrement:						
Fire fighter	-	-	(1.00)	(45,500)	(1.00)	(46,700)
EMS (reimbursement)	-	-	0.50	26,200	0.50	28,000
Overtime	-	-	-	10,100	-	10,100
Benefits	-	-	-	(17,100)	-	(19,300)
Total after decrement	21.18	1,471,800	20.68	1,639,000	20.68	1,719,800
Specified Vacancy:						
Fire Prevention Officer	-	-	(1.00)	(49,900)	(1.00)	(52,000)
Benefits	-	-	-	(20,200)	-	(23,400)
Total after specified vacancy	21.18	1,471,800	19.68	1,568,900	19.68	1,644,400
Aircraft Rescue Fire Fighting:						
Administration	0.50	29,500	0.50	29,900	0.50	30,700
Fire fighter	4.00	219,200	4.00	230,200	4.00	232,800
EMS (reimbursement)	-	(24,600)	-	-	-	-
Overtime	-	12,000	-	12,900	-	12,900
Benefits	-	88,500	-	101,300	-	116,400
Total	4.50	324,600	4.50	374,300	4.50	392,800
Total Budget	44.18	\$ 3,560,100	42.18	\$ 3,765,800	42.18	\$ 3,946,300

(1) The two Division Chief positions were reclassified as one Deputy Chief and one Fire Prevention Officer.

(2) As a result of the Emergency Services Education and Consulting Group analysis and leadership summit, one Division Chief for the career staff and one Division Chief for the volunteer staff was added.

HEALTH AND SOCIAL SERVICES

The Health and Social Services Department was eliminated during fiscal year 2001. The Mental Health Division was privatized and the Chemical Dependency Division was transferred to Bartlett Regional Hospital.

HEALTH AND SOCIAL SERVICES

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Support to Mental Health	\$ 126,900	-	-	-	-
Total Expenditures	126,900	-	-	-	-
FUNDING SOURCES:					
User Fees	137,900	5,000	6,800	-	-
Support from:					
Chemical Dependency	126,900	-	-	-	-
General Fund	129,000	129,000	129,000	115,300	-
Fund Balance (To) From	(266,900)	(134,000)	(135,800)	(115,300)	-
Total Funding Sources	\$ 126,900	-	-	-	-
FUND BALANCE:					
Chemical Dependency	\$ -	-	-	-	-
Mental Health	\$ (251,100)	(117,100)	(115,300)	-	-

BUDGET HIGHLIGHT

The Health and Social Services Department (HSS) was dissolved during FY01. Bartlett Regional Hospital absorbed the Chemical Dependency function and the Mental Health function was privatized. The Social Service Block Grants, previously under the Administrative function, are now handled by the grants personnel in the Controller's Office.

HSS had been composed of three divisions: Administration (part of the General Fund), Mental Health (a special revenue fund), and Chemical Dependency (a special revenue fund).

The following are the remaining significant actions of the transition plan:

- The General Fund will transfer \$115,300 in FY05 to Mental Health with the intent to eliminate the fund deficit by FY05 as planned.

HEALTH AND SOCIAL SERVICES

COMPARATIVES BY DIVISION

MENTAL HEALTH DIVISION

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
FUNDING SOURCES:					
User Fees	\$ 125,200	5,000	6,800	-	-
Support from:					
General Fund	129,000	129,000	129,000	115,300	-
Chemical Dependency	126,900	-	-	-	-
Fund Balance (To) From	(381,100)	(134,000)	(135,800)	(115,300)	-
Total Funding Sources	\$ -	-	-	-	-
FUND BALANCE	\$ (251,100)	(117,100)	(115,300)	-	-

CHEMICAL DEPENDENCY DIVISION

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Support to Mental Health	\$ 126,900	-	-	-	-
FUNDING SOURCES:					
User Fees	12,700	-	-	-	-
Fund Balance (To) From	114,200	-	-	-	-
Total Funding Sources	\$ 126,900	-	-	-	-
FUND BALANCE	\$ -	-	-	-	-

NOTES

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LANDS AND RESOURCE MANAGEMENT

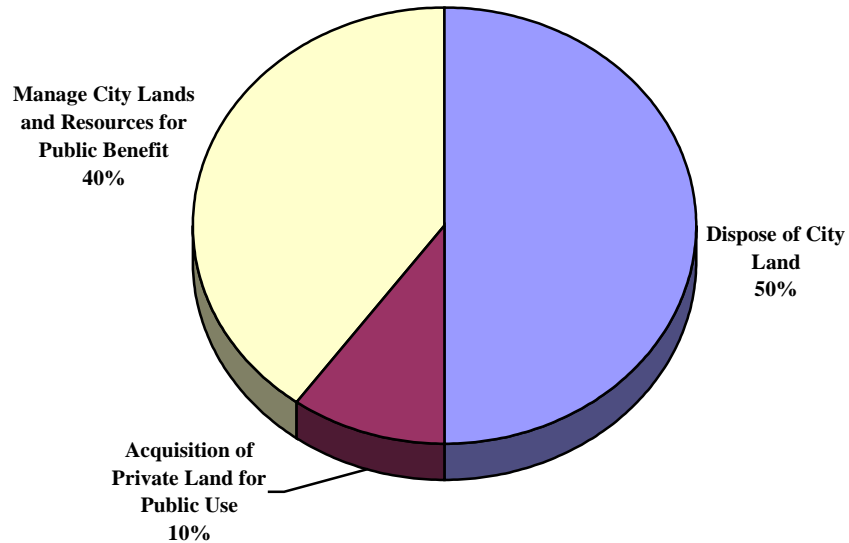
MISSION STATEMENT

To develop and manage City land consistent with public policy.

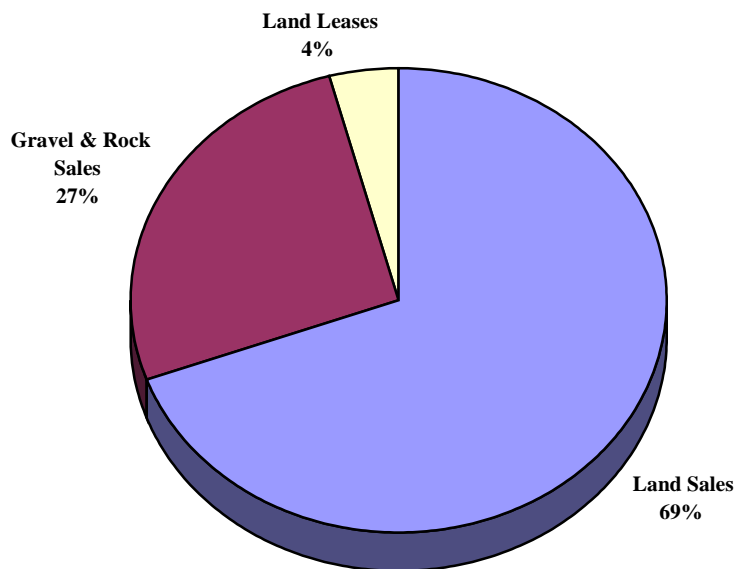
FY05 BUDGET

\$1,297,900

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 261,500	309,600	323,000	375,300	386,800
Commodities and Services	181,100	926,300	897,900	867,600	371,200
Capital Outlay	981,300	449,700	527,500	55,000	55,000
Support to Capital Projects	-	200,000	200,000	-	-
Total Expenditures	1,423,900	1,885,600	1,948,400	1,297,900	813,000
FUNDING SOURCES:					
User Fees	1,000	-	-	-	-
State Grants	553,000	-	-	-	-
Federal Grants	-	347,700	347,700	-	-
Land Sales	198,500	752,000	848,400	851,000	448,600
Gravel & Rock Sales	158,100	288,000	278,000	270,000	270,000
Land Leases	44,400	44,400	49,200	47,100	47,100
Support from Capital Projects	-	500,000	500,000	500,000	-
Fund Balance (To) From	468,900	(46,500)	(74,900)	(370,200)	47,300
Total Funding Sources	\$ 1,423,900	1,885,600	1,948,400	1,297,900	813,000
STAFFING	2.50	2.50	2.50	2.50	2.50

BUDGET HIGHLIGHT

The Lands and Resource Management FY05 Adopted Budget represents a decrease of \$587,700 (31.2%) from the FY04 Amended Budget. The FY06 Approved Budget is \$484,900 (37.4%) less than the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel Services increased \$65,700 (21.2%). Of this total \$63,000 (20.3%) is due to the increased operations at existing and new gravel pits. The Engineering Department oversees gravel pit operations with the associated personnel services charged to the Lands and Resources Fund. The remaining increase reflects negotiated changes to wages, PERS contributions and increased health care cost.
- Capital Outlay decreased \$394,700 (87.8%) due to purchase of Raptor Center in FY04. The Capital Outlay budgeted for FY05 and FY06 is to construct and maintain access roads to gravel pits per agreement with State.
- Commodities and Services decreased \$58,700 (6.3%) due primarily to a \$51,300 reduction in engineering surveying services needed prior to opening new gravel pits.

FY06

- Personnel Services increased \$11,500 (3.1%) reflecting PERS contributions and increased health care cost.
- Commodities and Services decreased \$496,400 (57.2%) due to a decrease of \$500,000 in Noise Abatement program. This program was funded through a CIP established with \$1 million of Marine Passenger Fees to help reduce the impact of small plane noise in Juneau. As the current program comes to an end in FY05, the support from Capital Projects will decrease. There will still be one plane unconverted, which will require additional funding.

LANDS AND RESOURCE MANAGEMENT

BUDGET HIGHLIGHT, CONTINUED

- Land sales revenues will decrease \$402,400 (47.3%) as most of the present land payments are projected to be paid-off in FY04 and FY05. New land sales in FY05 will include down payments and advanced payments but in FY06 revenues are projected to decrease as buyers begin their regular payment schedule.
-

CORE SERVICES

Dispose of City land

Services Provided to: Public

Key Measures

Ratio of expenses to income from land sales

<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
-	-	-	-	-

Acquisition of private land for public use

Services Provided to: Public

Key Measures

<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
-	-	-	-	-

Manage City land and resources for public benefit

Services Provided to: Public

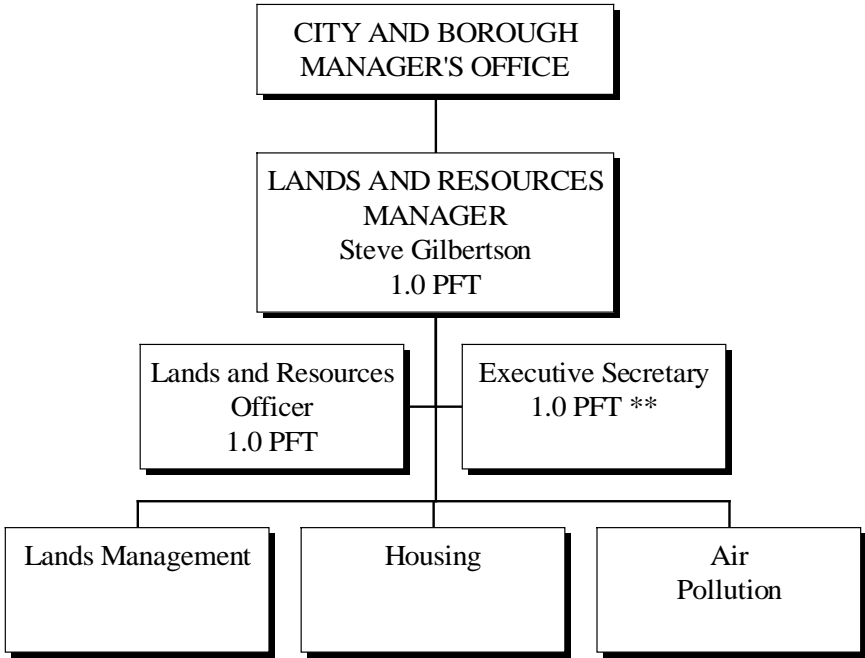
Key Measures

<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
-	-	-	-	-

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.

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management Plannning	Public Housing Information	Daily Monitoring
Land Trades, Land Sales	Multi-Family Housing Loan Program	Open Burning
Property Use Permits Leases and Easements	Staff Liaison Assembly Advisory Committee	Public Education
Gravel and Rock Extraction	Grants and Loans to Non-Profits	
Mining Unit Activities		
CBJ Building Leases		
Staff Liaison, Assembly Lands Committee		** Split with Manager's Office

LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	\$ 76,200	1.00	\$ 76,200	1.00	\$ 79,200
Lands and Resources Officer	1.00	62,900	1.00	66,900	1.00	69,000
Executive Secretary	0.50	17,500	0.50	18,400	0.50	19,200
Work Force	-	99,800	-	162,800	-	162,800
Benefits	-	53,200	-	51,000	-	56,600
Total Budget	<u>2.50</u>	<u>\$ 309,600</u>	<u>2.50</u>	<u>\$ 375,300</u>	<u>2.50</u>	<u>\$ 386,800</u>

NOTES

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LAW DEPARTMENT

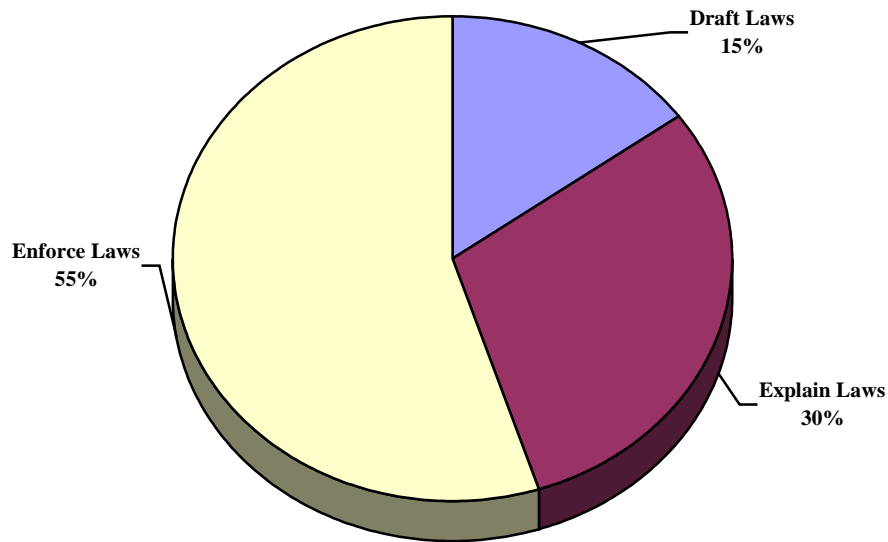
MISSION STATEMENT

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

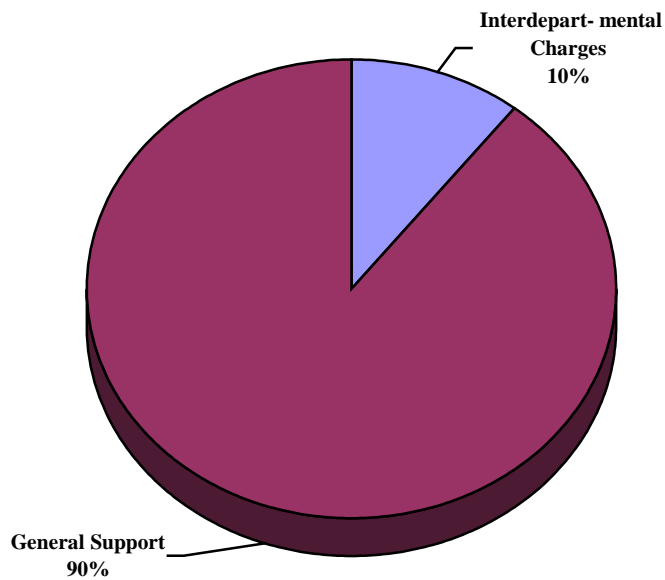
FY05 BUDGET

\$1,378,500

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW DEPARTMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 775,900	796,900	728,800	813,200	862,600
Commodities and Services	104,200	584,900	563,400	565,300	566,900
Total Expenditures	880,100	1,381,800	1,292,200	1,378,500	1,429,500
FUNDING SOURCES:					
Interdepartmental Charges	128,200	130,800	130,800	143,900	152,400
Support from General Fund	751,900	1,251,000	1,161,400	1,234,600	1,277,100
Total Funding Sources	\$ 880,100	1,381,800	1,292,200	1,378,500	1,429,500
STAFFING:	9.92	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 FY05 Adopted Budget is a decrease of \$3,300 (0.2%), including the decrements noted below, from the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$51,000 (3.7%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reductions in various categories	Reductions in overtime, office supplies, minor equipment, legal research tools and contractual services.	7,100	7,100	-

Other significant budgetary changes include:

FY05

- Personnel Services increased \$16,300 (2.0%) due to a negotiated wage increase and PERS and health care cost increase.
- Gastineau Human Services-Misdemeanant Offender Community Work Service contract decreased \$24,900 (49.9%). The current contract is effective June 30, 2004 through June 30, 2007.
- Printing cost will increase \$8,300 (118.6%) due to large code changes that are taking place, i.e. Title 85 Docks and Harbors, Title 19 Building Code, and Title 49 Land Use Code. The department pays for each page that is rewritten, new resolutions or regulations, plus the cost of having the web pages updated.

LAW DEPARTMENT

BUDGET HIGHLIGHT, CONTINUED

FY06

- Personnel Services increased \$49,400 (6.1%) due to PERS and health care cost increases.

CORE SERVICES

Draft Laws

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

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average number of drafts required	4	5	3	3	3
Percent of complex legislation preceded by analytical memo	10%	20%	40%	40%	40%
Average number of days between request and final draft (routine matters)	15 days	20 days	10 days	10 days	10 days
Average number of days between analytical memo and final draft (complex matters)	4 months	4 months	2 months	2 months	2 months

Explain Laws – Preventative v. Remedial

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

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of client departments for which assigned lawyer attends at least one staff conference during year	-	-	10%	10%	10%
Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year	20%	20%	50%	50%	50%
Percentage of memoranda unrelated to any existing dispute	10%	20%	30%	30%	30%
Percentage of RLS for which lawyer responds within 13 days	50%	40%	60%	60%	60%
Percentage of RLS for which lawyer has updated client at least once every three weeks	20%	18%	30%	30%	30%

Enforce Laws

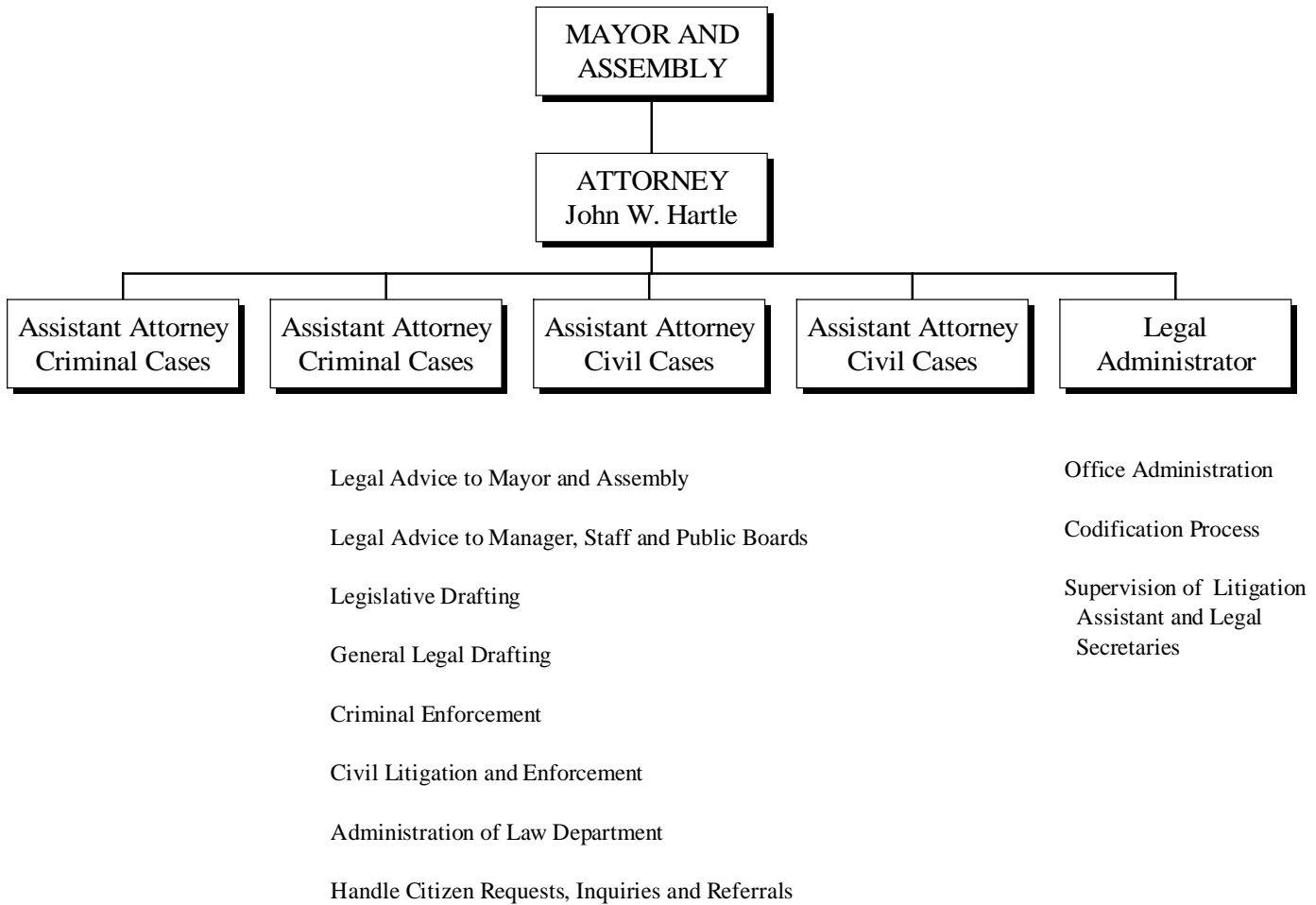
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ; Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of cases in which lawyer accepts or declines case within two weeks	70%	75%	90%	90%	90%
Percentage of cases in which lawyer responds to petition to revoke probation within one week	80%	75%	90%	90%	90%
Percentage of cases in which collection is recovered for at least 75% of judgement	50%	40%	60%	60%	60%

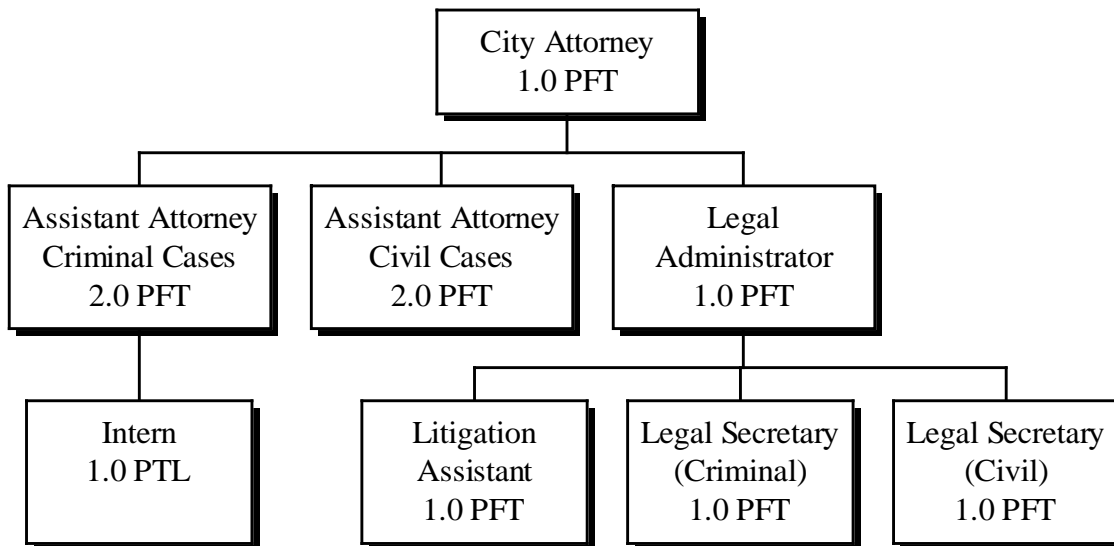
LAW DEPARTMENT

FUNCTIONAL ORGANIZATION CHART



LAW DEPARTMENT

STAFFING ORGANIZATION CHART



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

LAW DEPARTMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 107,500	1.00	\$ 103,000	1.00	\$ 103,000
Assistant Attorneys	4.00	331,900	4.00	325,400	4.00	333,700
Office Manager	1.00	47,500	1.00	48,300	1.00	49,800
Litigation Assistant	1.00	40,400	1.00	42,500	1.00	44,400
Legal Secretary I	2.00	68,600	2.00	72,300	2.00	75,100
Intern	0.40	6,100	0.40	6,200	0.40	6,200
Overtime	-	6,200	-	7,100	-	7,400
Benefits	-	196,700	-	218,700	-	253,800
Vacancy Factor	-	(8,000)	-	(8,200)	-	(8,700)
Total before decrement	9.40	796,900	9.40	815,300	9.40	864,700
Decrement:						
Overtime	-	-	-	(1,700)	-	(1,600)
Benefits	-	-	-	(400)	-	(500)
Total after decrement	9.40	\$ 796,900	9.40	\$ 813,200	9.40	\$ 862,600

LIBRARIES

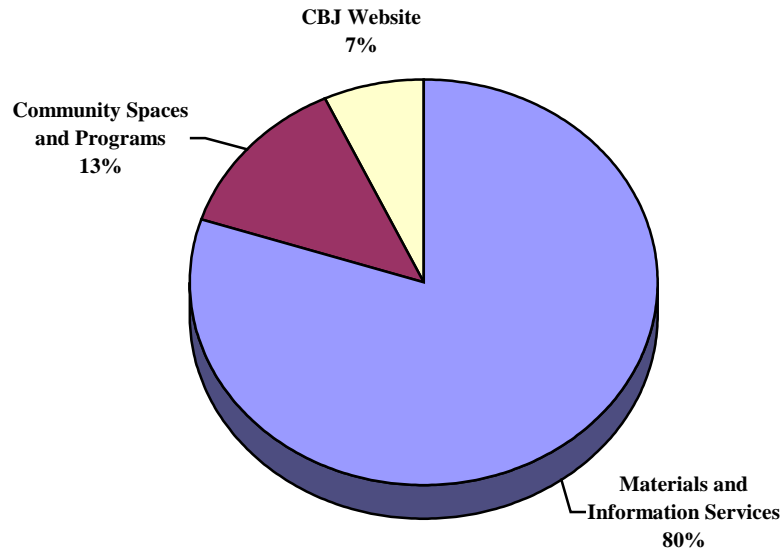
MISSION STATEMENT

The Juneau Public Libraries offer free access to resources that meet the reading and information needs of the public.

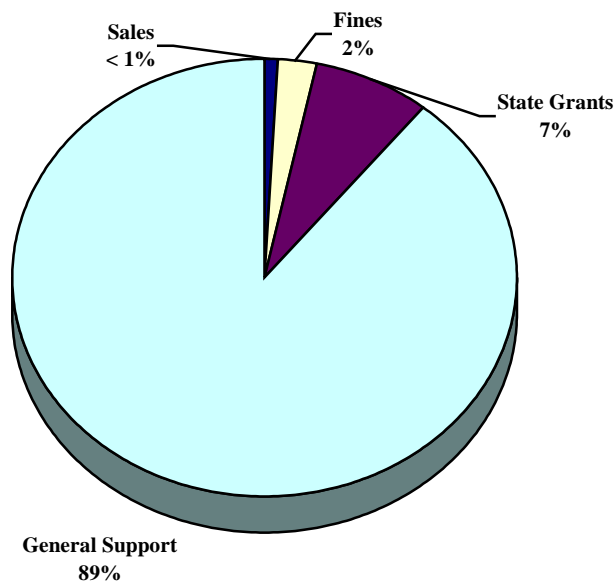
FY05 BUDGET

\$1,866,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

	FY03 Actuals	FY04 Amended Budget	FY04 Projected Actuals	FY05 Adopted Budget	FY06 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,214,100	1,224,300	1,174,900	1,254,100	1,327,300
Commodities and Services	614,000	616,600	599,100	612,800	619,600
Capital Outlay	11,800	9,800	9,800	-	-
Total Expenditures	1,839,900	1,850,700	1,783,800	1,866,900	1,946,900
FUNDING SOURCES:					
Sales	12,200	26,500	12,000	13,000	13,000
Fines	42,700	47,000	43,300	50,400	50,400
State Grants	191,600	135,400	150,400	139,200	142,500
Support from General Fund	1,593,400	1,641,800	1,578,100	1,664,300	1,741,000
Total Funding Sources	\$ 1,839,900	1,850,700	1,783,800	1,866,900	1,946,900
STAFFING	21.83	21.83	21.83	21.83	21.57
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' FY05 Adopted Budget is an increase of \$16,200 (0.9%), net of the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$80,000 (4.3%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Hold positions vacant of terminating employees	Remaining staff will have to perform duties of vacant positions, which will delay responses to request for information and assistance.	18,000	12,700	-
Eliminate a part-time library page position.	Page positions are a valuable first job experience for high school students. One young person would miss out on this opportunity. Other staff will have to perform duties typically performed by this position which includes reshelving books.	-	4,600	0.26
Reduce spending on computer based databases.	Patrons will have to use less comprehensive and authoritative free web-based resources for financial information and book reviews	5,200	5,200	-
Reduction in various categories	Reductions in equipment rental, postage, phone, office supplies and other items.	17,100	17,100	-
	Total	\$40,300	\$39,600	0.26

LIBRARIES

BUDGET HIGHLIGHT, CONTINUED

The Manager approved the following revenue enhancements as part of a citywide budget-balancing plan.

Revenue Enhancement Description	Revenue Enhancement Impact	FY05 Amount	FY06 Amount
Increase visitor card charge from \$15 to \$20.	An additional fee could discourage some use. This is a very responsible group of library users and they are very grateful to be able to check materials out when they are working in Juneau in the summer.	1,000	1,000
Increase daily overdue fine for books from 15 cents per day to 20 cents per day and increase maximum overdue charges that may be accumulated per item from \$6 to \$8. This represents a 33% increase in the basic dues structure.	Library fines tend to discourage use, especially by children and young people. Once the maximum fine per item has been reached it actually delays and discourages return of the item making it unavailable for other users.	8,400	8,400
Total		\$9,400	\$9,400

Other significant budgetary changes include:

FY05

- Personnel services increased \$29,800 (2.4%) due to a negotiated wage increase and PERS and health care cost increases.

FY06

- Personnel services increased \$73,200 (5.8%) due to PERS and health care cost increases.

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; public Internet workstations; reference assistance to locate and use printed, media and online information.

Services Provided to: Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
<i>Annual use of these services as measured by:</i>					
Percent of survey respondents who use the Juneau Public Libraries (as expressed in the biennial League of Women Voters survey)	93.7%	-	90%	-	90%
Percent of survey respondents who use the Juneau Public Libraries frequently (as expressed by the biennial League of Women Voters survey)	42.1%	-	40%	-	40%
Per capita use of library materials and resources (checkouts, in-house use of materials and electronic resources, use of online resources supplied by the libraries)	12.4	15.7	19	19	19
Per capita information assistance to library users (reference and computer assistance, interlibrary loans processed, holds filled, "virtual" reference transactions)	1.69	1.67	1.68	1.68	1.68
<i>User satisfaction with these services as measured by:</i>					
Percent of library users expressing satisfaction with library services (as measured by ongoing online surveys and user feedback forms)	-	-	80%	80%	80%

Community Spaces and Programs

Includes: Facilities for community activities; spaces for reading and study; programs for children, youth and adults that encourage reading and lifelong learning; reader's advisory services; group visits; sponsored author visits; meeting rooms; typing, wood processing, copying and printing facilities.

Services Provided to: Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
<i>Annual use of these services as measured by:</i>					
Yearly library visits per capita	11.1	12.95	14.24	14.24	14.24
Yearly program and meeting attendance per capita	0.3	0.3	0.4	0.4	0.4
<i>User satisfaction with these services as measured by:</i>					
Percent of library users expressing satisfaction with library services (as measured by ongoing online surveys and user feedback forms)	-	-	80%	80%	80%

LIBRARIES

CORE SERVICES, CONTINUED

CBJ Website

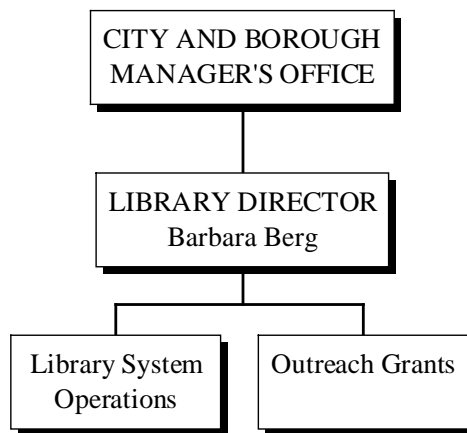
Includes: CBJ website design and maintenance; information and referral database about community groups.

Services Provided to: CBJ departments and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
<i>Annual use of these services as measured by:</i>					
% increase in gigabytes transferred	38%	-7%	35%	22%	22%
% increase in successful server requests ("hits")	50%	-16%	24%	19%	19%
% increase in distinct files served	35%	14%	20%	20%	20%
% increase in documents downloaded from the site in PDF format	76%	66%	50%	25%	25%
<i>User satisfaction with these services as measured by:</i>					
Percent of library users expressing satisfaction with library services (as measured by ongoing online surveys and user feedback forms)	-	-	80%	80%	80%

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



Reference/Electronic
Services

Youth Services

Collection Development

Circulation Service

Interlibrary Loan

Technical/Administrative
Services

SE Regional Mail Program

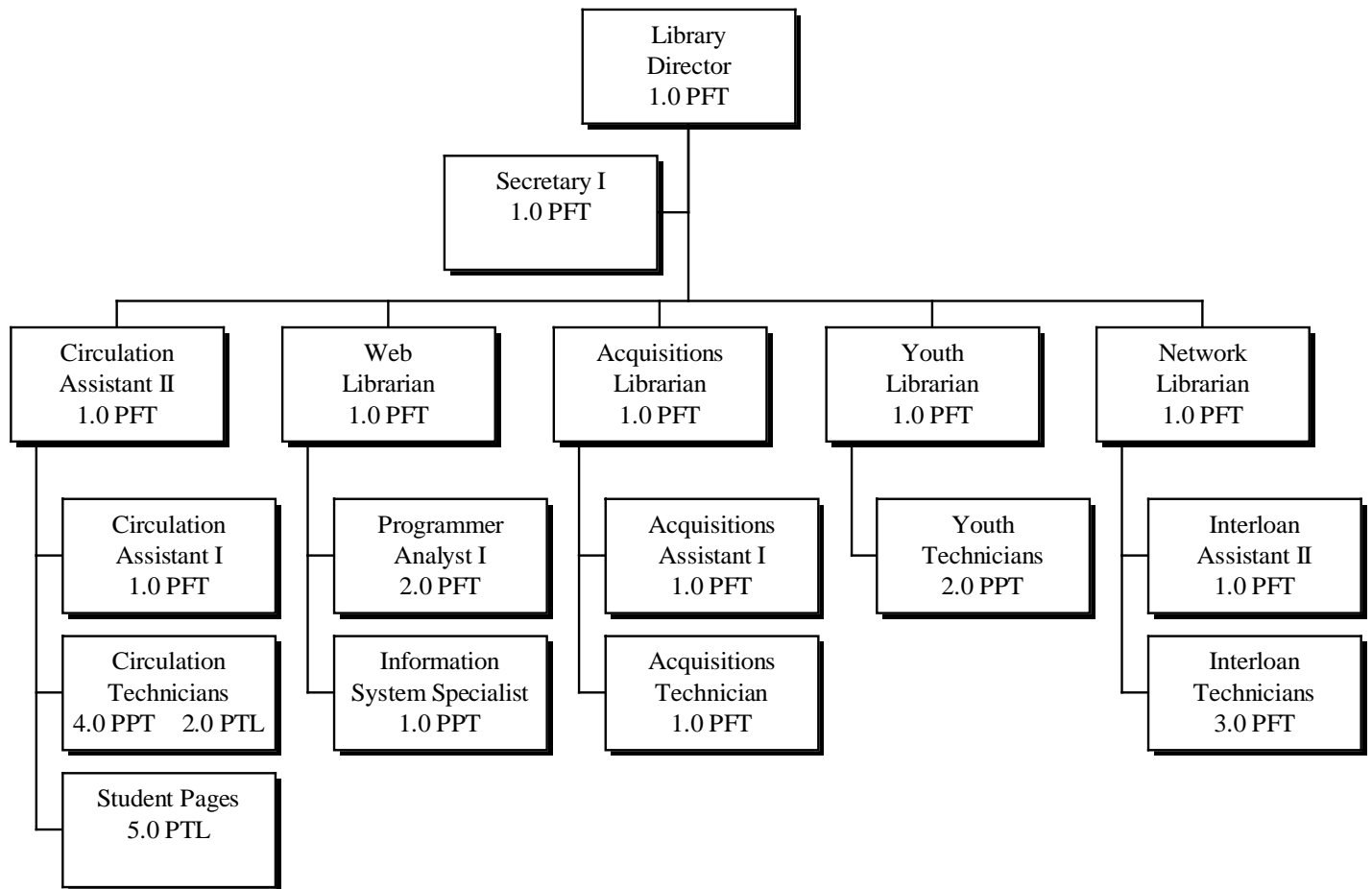
Interlibrary Cooperation

Net Lender Program

Public Library Assistance

LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Grants:						
Library Assistant II	0.25	\$ 11,500	0.25	\$ 11,800	0.25	\$ 12,100
Info. Systems Specialist	0.50	20,600	0.50	21,200	0.50	21,400
Assistant Library Technician	1.08	33,900	1.08	35,200	1.08	35,300
Benefits	-	29,500	-	32,200	-	36,000
Total	1.83	95,500	1.83	100,400	1.83	104,800
Operations:						
Library Director	1.00	74,800	1.00	67,200	1.00	70,200
Librarian	4.00	215,400	4.00	209,400	4.00	213,600
Library Assistant II	1.75	81,900	1.75	73,700	1.75	76,300
Library Assistant I	2.00	85,000	2.00	86,600	2.00	87,400
Info. System Specialist	1.00	45,500	-	-	-	-
DP Programmer/Analyst	1.00	52,700	2.00	104,500	2.00	107,600
Secretary I	1.00	31,600	1.00	33,300	1.00	34,800
Assistant Library Technician	6.95	207,800	6.95	222,100	6.95	228,300
Clerical Aid	1.30	21,300	1.30	21,600	1.30	22,200
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	321,300	-	349,800	-	396,500
Vacancy Factor	-	(11,400)	-	(17,400)	-	(12,700)
Total before decrement	20.00	1,128,800	20.00	1,153,700	20.00	1,227,100
Decrement						
Clerical Aid	-	-	-	-	(0.26)	(4,300)
Benefits	-	-	-	-	-	(300)
Total after decrement	20.00	1,128,800	20.00	1,153,700	19.74	1,222,500
Total Budget	21.83	\$ 1,224,300	21.83	\$ 1,254,100	21.57	\$ 1,327,300

PARKS AND RECREATION DEPARTMENT

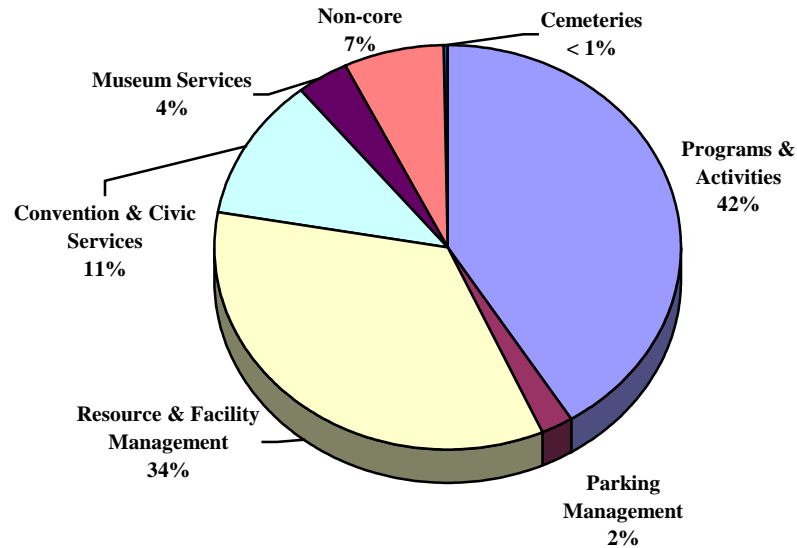
MISSION STATEMENT

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

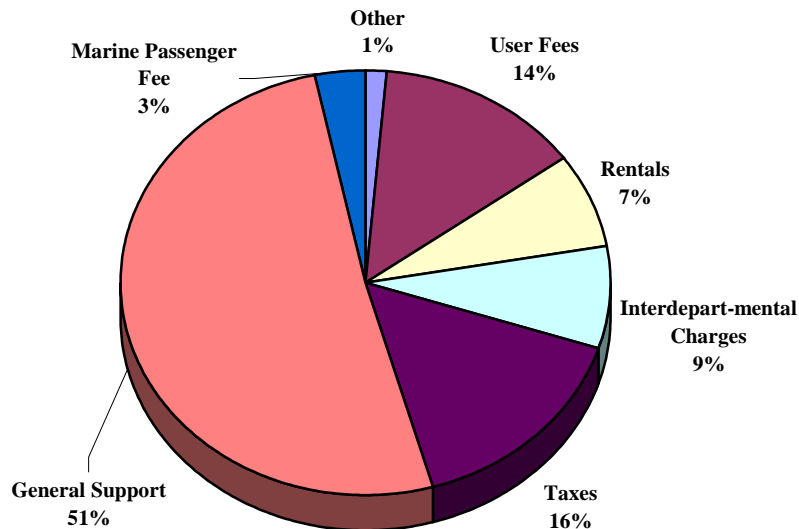
FY05 BUDGET

\$7,558,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION DEPARTMENT

COMPARATIVES OF COMBINED BUDGETS

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 3,359,800	3,838,800	3,683,600	4,020,100	4,240,800
Commodities and Services	2,346,200	2,652,900	2,541,200	2,532,500	2,557,400
Capital Outlay	22,900	71,400	71,400	21,000	20,500
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	505,000	537,000	537,000	425,000	425,000
Marine Passenger Fee Funding	97,000	97,000	97,000	100,000	100,000
Youth Activities Grant Program:					
Community	252,900	250,000	250,000	240,000	240,000
School District	200,000	200,000	200,000	190,000	190,000
Interdepartmental Charges	37,200	37,900	37,900	29,700	31,500
Support to Capital Projects	200,000	-	-	-	-
Total Expenditures	7,021,000	7,685,000	7,418,100	7,558,300	7,805,200
FUNDING SOURCES:					
User Fees	957,400	1,171,700	1,022,400	1,033,900	1,045,900
Rentals	392,100	440,900	432,800	550,100	555,100
Sales	56,600	50,000	50,000	53,000	53,500
State Grants	12,300	5,800	5,800	7,500	7,500
Federal Grants	1,200	-	-	-	-
Ordinance Violations	17,500	8,500	9,300	9,300	9,300
Other Revenues	24,900	52,100	40,600	40,400	40,400
Interdepartmental Charges	640,000	555,000	570,600	581,700	612,000
Support from:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Hotel Tax-Centennial Hall	374,800	402,800	402,800	318,800	318,800
Hotel Tax-JCVB	505,000	537,000	537,000	425,000	425,000
General Fund	1,709,300	2,067,000	1,976,200	2,157,300	2,219,200
Roaded Service Area	1,463,300	1,657,800	1,613,000	1,730,300	1,824,600
Marine Passenger Fee	120,000	140,000	140,000	145,000	145,000
Marine Passenger Fee-JCVB	97,000	97,000	97,000	100,000	100,000
Fund Balance (To) From:					
Downtown Parking	134,600	(97,400)	(73,200)	(74,000)	(68,900)
Visitor Services	60,600	143,800	140,100	28,600	67,800
Parks & Recreation Improvements	4,400	3,000	3,700	1,400	-
Total Funding Sources	\$ 7,021,000	7,685,000	7,418,100	7,558,300	7,805,200
STAFFING	72.28	78.60	78.60	77.81	77.98
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	\$ 389,600	487,000	462,800	536,800	605,700
Visitor Services	\$ 251,700	107,900	111,600	83,000	15,200
Parks & Recreation Improvements	\$ 5,100	2,100	1,400	-	-

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. See the Roaded Service Area and General Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR ADMINISTRATION AND RECREATION

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,654,100	2,008,100	1,882,400	2,113,400	2,220,700
Commodities and Services	731,300	848,200	783,800	790,400	800,900
Capital Outlay	5,200	26,400	26,400	21,000	14,500
Youth Activities Grant Program:					
Community	252,900	250,000	250,000	240,000	240,000
School District	200,000	200,000	200,000	190,000	190,000
Total Expenditures	2,843,500	3,332,700	3,142,600	3,354,800	3,466,100
FUNDING SOURCES:					
User Fees	628,600	797,900	677,700	679,900	690,000
Rentals	136,200	233,200	220,900	335,700	339,700
Sales	8,400	12,300	11,000	11,000	11,500
Ordinance Violations	1,300	1,000	1,000	-	-
Other Revenue	24,900	52,100	40,600	40,400	40,400
Interdepartmental Charge	39,800	40,600	40,600	40,000	42,400
State Grants	9,800	5,800	5,800	7,500	7,500
Federal Grants	1,200	-	-	-	-
Support From:					
Marine Passenger Fee	80,000	82,000	82,000	60,000	60,000
Sales Tax	450,000	450,000	450,000	450,000	450,000
Roaded Service Area	1,463,300	1,657,800	1,613,000	1,730,300	1,824,600
Total Funding Sources	\$ 2,843,500	3,332,700	3,142,600	3,354,800	3,466,100
STAFFING:	41.17	46.54	46.54	45.66	45.66

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR BUILDING MAINTENANCE

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 607,000	714,800	667,700	728,500	772,400
Janitorial Services	291,500	349,100	299,500	290,200	298,900
Commodities and Services	474,500	526,000	564,900	518,200	516,400
Total Expenditures	<u>1,373,000</u>	<u>1,589,900</u>	<u>1,532,100</u>	<u>1,536,900</u>	<u>1,587,700</u>
FUNDING SOURCES:					
Interdepartmental Charges	563,900	475,700	491,300	502,200	529,200
Support from:					
Marine Passenger Fee	15,000	33,000	33,000	60,000	60,000
General Fund	794,100	1,081,200	1,007,800	974,700	998,500
Total Funding Sources	<u>\$ 1,373,000</u>	<u>1,589,900</u>	<u>1,532,100</u>	<u>1,536,900</u>	<u>1,587,700</u>
STAFFING	9.84	10.75	10.75	10.75	10.75

COMPARATIVES FOR PARKS AND LANDSCAPE

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 742,100	756,500	774,400	798,300	847,800
Commodities and Services	292,500	360,500	325,200	331,100	320,600
Capital Outlay	3,100	-	-	-	-
Total Expenditures	<u>1,037,700</u>	<u>1,117,000</u>	<u>1,099,600</u>	<u>1,129,400</u>	<u>1,168,400</u>
FUNDING SOURCES:					
User Fees	46,800	55,100	55,100	54,900	54,900
Rentals	11,900	12,400	12,400	12,400	12,400
State Grant	2,500	-	-	-	-
Interdepartmental Charges	36,300	38,700	38,700	39,500	40,400
Support from:					
Marine Passenger Fee	25,000	25,000	25,000	25,000	25,000
General Fund	915,200	985,800	968,400	997,600	1,035,700
Total Funding Sources	<u>\$ 1,037,700</u>	<u>1,117,000</u>	<u>1,099,600</u>	<u>1,129,400</u>	<u>1,168,400</u>
STAFFING	13.79	13.83	13.83	13.92	14.09

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR DOWNTOWN PARKING

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 15,300	18,200	18,200	19,300	20,600
Commodities and Services	108,400	110,500	109,200	121,300	123,300
Interdepartmental Charges	37,200	37,900	37,900	29,700	31,500
Support to Capital Projects	200,000	-	-	-	-
Total Expenditures	360,900	166,600	165,300	170,300	175,400
FUNDING SOURCES:					
Parking Lease Revenue	210,300	257,000	230,500	235,300	235,300
Ordinance Violations	16,000	7,000	8,000	9,000	9,000
Fund Balance (To)	134,600	(97,400)	(73,200)	(74,000)	(68,900)
Total Funding Sources	\$ 360,900	166,600	165,300	170,300	175,400
STAFFING	0.39	0.39	0.39	0.39	0.39
FUND BALANCE	\$ 389,600	487,000	462,800	536,800	605,700

COMPARATIVES FOR VISITOR SERVICES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 335,700	335,200	335,200	354,500	372,700
Commodities and Services	447,200	458,500	458,500	481,200	497,200
Capital Outlay	14,600	45,000	45,000	-	6,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council Hotel Tax Funding	505,000	537,000	537,000	425,000	425,000
Marine Passenger Fee Funding	97,000	97,000	97,000	100,000	100,000
Total Expenditures	1,399,500	1,472,700	1,472,700	1,360,700	1,400,900
FUNDING SOURCES:					
User Fees	69,700	58,600	57,000	59,000	59,000
Sales	48,200	37,700	39,000	42,000	42,000
Rentals	244,000	195,300	199,500	202,000	203,000
Ordinance Violations	200	500	300	300	300
Support From:					
General Fund - Centennial Hall	-	-	-	185,000	185,000
Hotel Tax - Centennial Hall	374,800	402,800	402,800	318,800	318,800
Hotel Tax - JCVB	505,000	537,000	537,000	425,000	425,000
Marine Passenger Fee - JCVB	97,000	97,000	97,000	100,000	100,000
Fund Balance (To) From	60,600	143,800	140,100	28,600	67,800
Total Funding Sources	\$ 1,399,500	1,472,700	1,472,700	1,360,700	1,400,900
STAFFING	6.97	6.97	6.97	6.97	6.97
FUND BALANCE	\$ 251,700	107,900	111,600	83,000	15,200

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR PARKS AND RECREATION IMPROVEMENTS

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 5,600	6,000	5,700	6,100	6,600
Commodities and Services	800	100	100	100	100
Total Expenditures	6,400	6,100	5,800	6,200	6,700
FUNDING SOURCES:					
Donations	2,000	3,100	2,100	4,800	6,700
Fund Balance From	4,400	3,000	3,700	1,400	-
Total Funding Sources	\$ 6,400	6,100	5,800	6,200	6,700
STAFFING	0.12	0.12	0.12	0.12	0.12
FUND BALANCE	\$ 5,100	2,100	1,400	-	-

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY05 Adopted Budget is a decrease of \$126,700 (1.6%), including the decrements listed below, from the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$246,900 (3.3%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce staffing at some Parks and Recreation facilities.	Some facilities will be open to the public for fewer hours. The facilities include the Terry Miller Gym and a reduction in lifeguard hours for the high school swim program.	\$15,500	16,400	0.50
Reduction in the funding for the Youth Activities Program Grants and School District Activities.	The funding available for grant requests has not been sufficient to cover all worthy applicants in the past. This \$10,000 will further reduce the City's ability to fund these programs. It also reduces school activities contribution by \$10,000.	20,000	20,000	-
Reductions in various contractual services.	Reductions include snow removal and parking enforcement at the pool, mowing, contractual repairs to facilities, support to the Glacier Swim Club (reduced by 5%) and other miscellaneous contracted services	61,500	67,300	-
Reductions in various categories.	Reductions in printing, advertising, materials and commodities, minor equipment purchases, vehicle maintenance, overtime and training.	121,700	116,400	-

PARKS AND RECREATION DEPARTMENT

BUDGET HIGHLIGHTS, CONTINUED

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce support to the Community Schools Program for use of gym space for indoor sports.	Reduced costs reflect actual hours used instead of a flat fee, a change in the Community Schools agreement with the School District.	10,000	10,000	-
Total		\$228,700	230,100	0.50

The Manager approved the following revenue enhancements as part of a citywide budget-balancing plan.

Revenue Enhancement Description	Revenue Enhancement Impact	FY05 Amount	FY06 Amount
Sale of Treadwell Ice Arena products.		4,000	4,000
Total		\$4,000	4,000

Other significant budgetary changes are:

FY05

- Personnel Services increased \$181,300 (4.7%) due to negotiated wage increase, PERS, and health care cost increases. This increase is net of the eliminated positions noted above.
- The addition of a building custodian position in FY04 increased overall FTE's by 1.0 and resulted in a net increase of \$33,700 in the Administration Division budget. Janitorial services to the Municipal Building were formerly a part of the janitorial contract under Building Maintenance. The building custodian position was established as an in-house position, to ensure security and confidentiality of Municipal Building offices, and to provide on-going janitorial services. There is a \$59,000 decrease in the janitorial services contract.
- The addition of a second dehumidifier at the Treadwell Arena increased fuel oil costs by \$10,400 (49.8%).
- The Juneau Douglas City Museum received an FY04 Alaska Art Initiative grant to purchase artwork from living Juneau artists for the permanent collection. This appears to be an annual opportunity; the Museum budget includes \$11,000 anticipated revenue in FY05 and \$11,500 in FY06.
- Youth sports numbers have dropped significantly from last year. This is due in great part to increased interest and participation in youth hockey and skating lessons, and development and growth in private competitive soccer and basketball clubs; it is anticipated that youth sports will see a \$3,500 decrease in program fees.
- Disposal costs increased by \$9,600 (20.1%) for Park Maintenance due to higher rates as well as meeting ADA standard of making at least one portable toilet available in each park accessible.
- Hotel tax and Centennial Hall revenues have historically funded the Centennial Hall budget. This year, due to decreases in hotel tax revenue, the Centennial Hall fund balance will be exhausted, requiring \$185,000 (25%) of the Centennial Hall budget to be funded in support from the General Fund for the first time.

FY06

- Personnel Services increased \$220,700 (5.5%) due to PERS and health care cost increases.

PARKS AND RECREATION DEPARTMENT

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Ratio of revenues vs program costs	-	-	40/100	49/100	42/100
Percentage of facility rental time (hours) rented vs. time available	-	-	59%	62%	61%
Percentage of program/activity participants vs. program/activity openings	-	-	80%	80%	80%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

Parking Management

Includes: Long & Short Term Parking, Enforcement

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Ratio of revenue vs. program costs	-	-	140/100	140/100	140/100
Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available	-	-	58%	58%	58%
Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)	-	-	9%	9%	9%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of unscheduled maintenance vs. total maintenance (parks/landscape)	-	-	10%	10%	10%
% of unscheduled maintenance vs. total maintenance (facility maintenance)	-	-	35%	33%	33%
% 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%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

PARKS AND RECREATION DEPARTMENT

CORE SERVICES, CONTINUED

Convention and Civic Services

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of rooms scheduled vs. amount available	38%	47%	38%	40%	40%
# of days facility scheduled vs. # of days with no rentals	292/72	324/40	315/50	340/24	340/24
Ratio of room revenue vs. hours of rentals	\$136,231: 5,840	\$192,289: 6,480	\$157,500: 6,280	\$159,000: 6,800	\$159,000: 6,800
Percentage of time groups had to be turned away vs. time reserved	-	-	7%	7%	7%
# of satisfied customers vs. # of dissatisfied customers	-	-	100/6	100/2	100/2

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Ratio of revenue to operating costs	-	11,600/75,000 15%	36,100/77,300 46%	21,700/75,800 28%	22,700/77,000 29%
Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections	-	85% full	93% full	101% full	109% full
# of volunteer hours vs. paid staff	-	2,504/5,442 46%	2,500/5,442 46%	1,600/5,442 29%	1,600/5,442 29%
# of satisfied customers vs. # of dissatisfied customers	-	5/0	5/0	5/0	5/0

Cemeteries

Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Known grave locations vs unknown locations	-	-	5,910/ 1,475	5,910/ 1,475	5,910/ 1,475
# of inquiries vs actual graves located	-	-	97%	97%	97%
Ratio of burial revenues to service costs	-	-	1/1	1/1	1/1
# of satisfied customers vs # of dissatisfied customers	-	-	20/0	20/0	20/0

CORE SERVICE ENHANCEMENTS

Core Service: Programs and Activities

Enhancement: Increase Treadwell Arena personnel and commodities to maintain current operational level

Benefit: Utilization of staff as public demand increases to ensure safety and operational issues

Core Service: Resource and Facility Management

Enhancement: Increase Treadwell Arena personnel and commodities to maintain current operational level

Benefit: Increase facility time available to the public

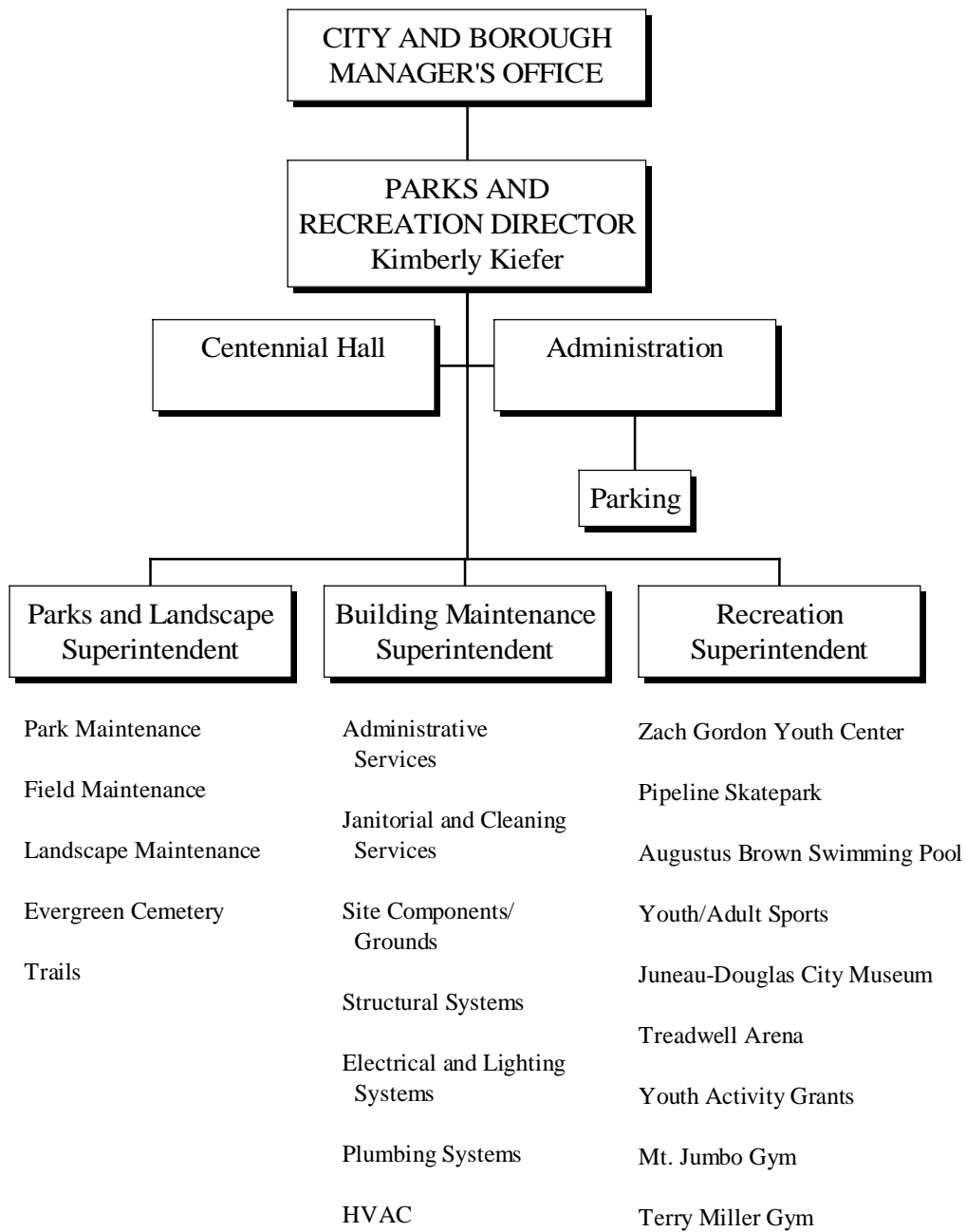
Core Service: Programs and Activities

Enhancement: Increase Recreation personnel

Benefit: Allowing other staff to work on grants and other funding sources

PARKS AND RECREATION DEPARTMENT

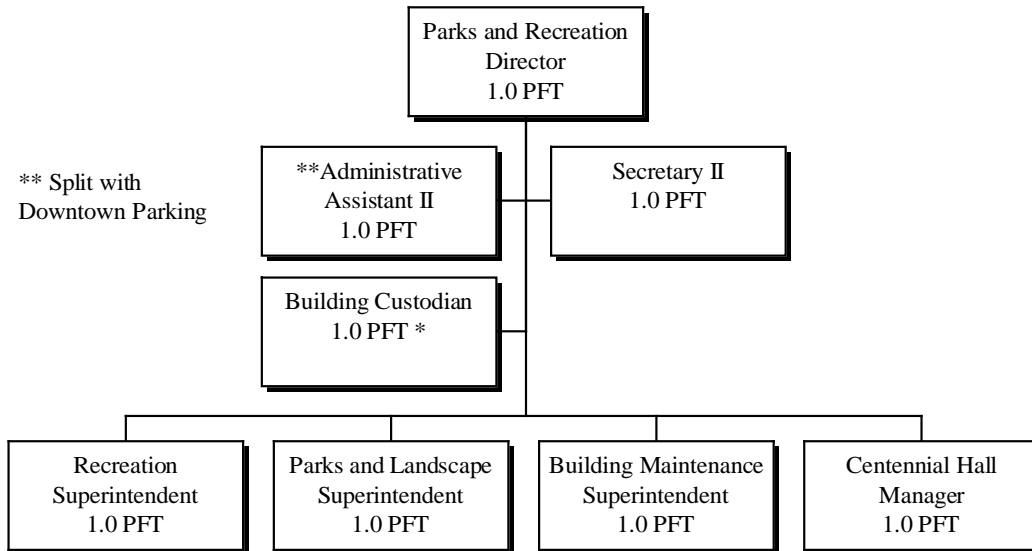
FUNCTIONAL ORGANIZATION CHART



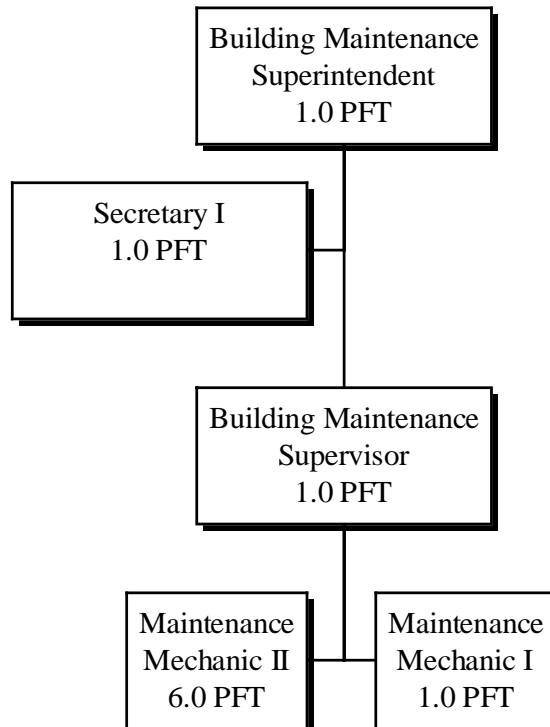
PARKS AND RECREATION DEPARTMENT

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



BUILDING MAINTENANCE DIVISION

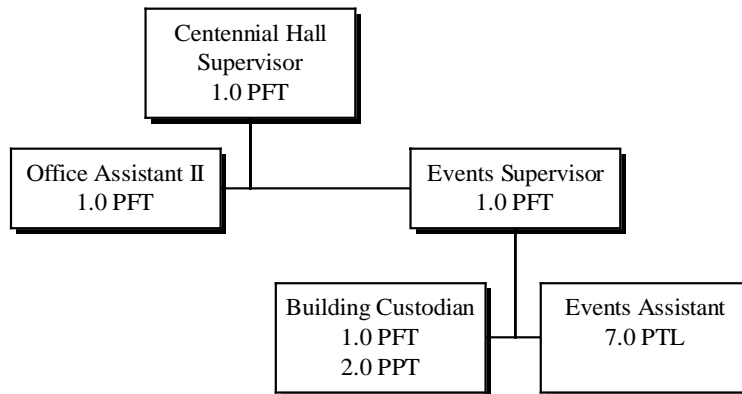


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

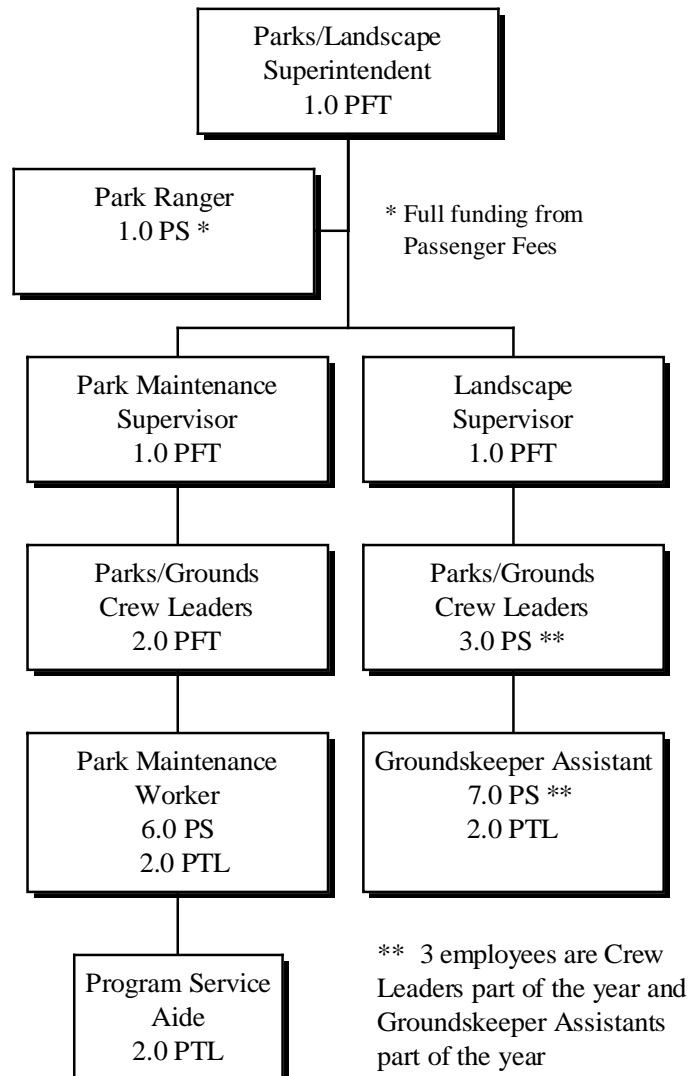
PARKS AND RECREATION DEPARTMENT

STAFFING ORGANIZATION CHARTS

CENTENNIAL HALL DIVISION



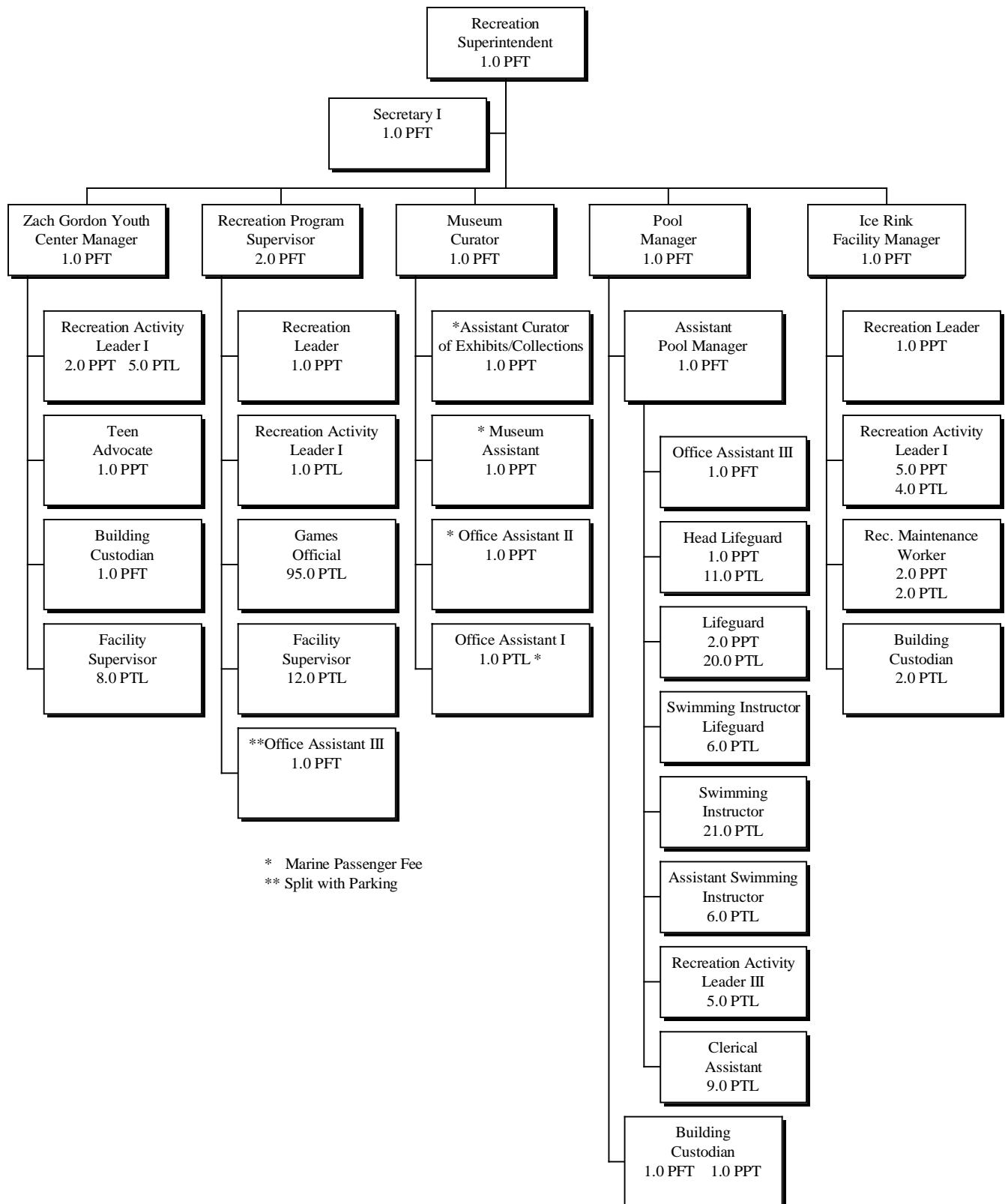
PARKS AND LANDSCAPE MAINTENANCE



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

PARKS AND RECREATION DEPARTMENT

STAFFING ORGANIZATION CHART RECREATION DIVISION



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

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, ADMINISTRATION AND RECREATION

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	\$ 93,000	1.00	\$ 94,800	1.00	\$ 96,500
Administrative Assistant II	0.95	44,900	0.95	45,800	0.95	47,300
Building Custodian	-	-	1.00	28,400	1.00	29,400
Secretary II	1.00	37,500	1.00	38,800	1.00	39,400
Shift differential	-	-	-	3,400	-	3,500
Benefits	-	61,200	-	86,400	-	98,700
Vacancy Factor	-	(2,300)	-	(2,900)	-	(3,100)
Total before amendment	2.95	234,300	3.95	294,700	3.95	311,700
Amendment:						
Building Custodian	1.00	-	-	-	-	-
Total after amendment	3.95	234,300	3.95	294,700	3.95	311,700
Recreation:						
Recreation Superintendent	1.00	71,700	1.00	77,800	1.00	81,200
Recreation Supervisor	2.00	96,400	2.00	98,600	2.00	101,400
Secretary I	1.00	29,500	1.00	30,900	1.00	32,300
Facility Supervisors	3.65	64,300	3.65	65,600	3.65	66,300
Recreation Activity Leader III (2)	0.50	12,700	-	-	-	-
Recreation Leader I	0.22	4,300	0.22	4,400	0.22	4,400
Recreation Leader	0.75	20,400	0.75	21,300	0.75	22,400
Office Assistant II	0.66	19,100	0.66	20,100	0.66	21,000
Benefits	-	116,000	-	124,000	-	139,600
Vacancy Factor	-	(2,900)	-	(3,600)	-	(3,800)
Total before decrement	9.78	431,500	9.28	439,100	9.28	464,800
Decrement						
Facility Supervisors	-	-	(0.13)	(2,400)	(0.13)	(2,500)
Benefits	-	-	-	(200)	-	(200)
Total after decrement	9.78	431,500	9.15	436,500	9.15	462,100

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, SWIMMING POOL, YOUTH CENTER AND CITY MUSEUM

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Swimming Pool:						
Pool Manager	1.00	58,900	1.00	60,000	1.00	60,600
Assistant Pool Manager	1.00	47,400	1.00	48,800	1.00	49,800
Building Custodian	1.51	43,700	1.51	45,600	1.51	46,400
Head Guards	1.87	54,200	1.87	55,800	1.87	56,600
Lifeguards	3.04	79,800	3.04	81,800	3.04	82,900
Swim Instructors	1.57	40,100	1.57	40,800	1.57	41,200
Swim Instructors/Lifeguards	0.58	14,900	0.58	15,200	0.58	15,200
Assistant Swim Instructors	0.23	4,500	0.23	4,600	0.23	4,600
Recreation Leader III	0.20	5,100	0.20	5,200	0.20	5,200
Office Assistant III	1.00	28,500	1.00	30,000	1.00	31,300
Clerical Assistants	1.55	25,100	1.55	25,600	1.55	25,800
Shift Differential and Lead	-	4,300	-	4,300	-	4,300
Overtime	-	6,200	-	6,200	-	6,200
Benefits	-	138,300	-	155,000	-	170,200
Vacancy Factor	-	(5,400)	-	(5,500)	-	(5,700)
Total before decrement	13.55	\$ 545,600	13.55	\$ 573,400	13.55	\$ 594,600
Decrement						
Lifeguards	-	-	(0.12)	(3,000)	(0.12)	(3,000)
Benefits	-	-	-	(300)	-	(300)
Total after decrement	13.55	545,600	13.43	570,100	13.43	591,300
Youth Center:						
Youth Center Manager	1.00	\$ 56,200	1.00	\$ 56,200	1.00	\$ 57,800
Recreation Leader I	2.20	45,100	2.20	46,200	2.20	47,000
Teen Health Advocate	0.48	14,400	0.48	15,400	0.48	15,800
Building Custodian	1.00	29,000	1.00	30,500	1.00	30,900
Facility Supervisors	2.06	38,100	2.06	38,800	2.06	39,100
Shift Differential	-	2,900	-	1,800	-	1,800
Benefits	-	65,900	-	72,900	-	80,500
Vacancy Factor	-	(2,500)	-	(2,500)	-	(2,600)
Total	6.74	249,100	6.74	259,300	6.74	270,300
City Museum:						
Museum Curator	1.00	55,200	1.00	51,500	1.00	56,700
Museum Assistant	1.60	59,300	1.60	61,400	1.60	62,300
Office Assistant II	0.84	24,800	0.84	25,700	0.84	26,100
Office Assistant I	0.39	8,700	0.39	8,900	0.39	9,000
Overtime	-	400	-	400	-	400
Benefits	-	62,000	-	67,700	-	77,600
Total	3.83	210,400	3.83	215,600	3.83	232,100

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, ICE RINK

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Ice Rink:						
Facility Manager	1.00	49,600	1.00	55,300	1.00	57,700
Recreation Leader III (1)	0.59	38,300	-	-	-	-
Recreation Leader I (1)	4.58	70,200	5.14	108,000	5.14	109,300
Building Custodian	0.56	14,300	0.56	14,900	0.56	15,000
Recreation Maintenance Worker (1)	-	-	1.95	59,400	1.95	61,200
Park Maintenance Worker (1)	1.96	59,500	-	-	-	-
Overtime	-	-	-	3,000	-	3,000
Benefits	-	105,300	-	109,500	-	120,900
Vacancy Factor	-	-	-	(3,300)	-	(3,500)
Total before decrement	8.69	337,200	8.65	346,800	8.65	363,600
Decrement						
Recreation Leader I	-	-	(0.09)	(1,800)	(0.09)	(1,900)
Benefits	-	-	-	(7,800)	-	(8,500)
Total after decrement	8.69	337,200	8.56	337,200	8.56	353,200
Total Budget	46.54	\$ 2,008,100	45.66	\$ 2,113,400	45.66	\$ 2,220,700

(1) During FY04, there was a reclassification of positions, which resulted in a net decrease of 0.04 FTE's.

(2) This position had been approved for FY04 only.

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, BUILDING MAINTENANCE

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 70,100	1.00	\$ 71,400	1.00	\$ 73,700
Building Maintenance Supervisor	1.00	55,200	1.00	57,000	1.00	58,000
Contract Specialist	-	-	0.75	30,100	0.75	31,100
Maintenance Mechanic II	6.00	285,500	6.00	281,400	6.00	289,700
Maintenance Mechanic I	1.00	39,000	1.00	39,500	1.00	41,200
Secretary I	1.00	30,000	1.00	31,700	1.00	33,100
Overtime	-	11,300	-	7,200	-	7,400
Benefits	-	185,400	-	218,400	-	246,900
Vacancy Factor	-	(6,700)	-	(6,900)	-	(7,300)
Total before amendment and decrement	10.00	669,800	10.75	729,800	10.75	773,800
Amendment:						
Contract Specialist	0.75	28,700	-	-	-	-
Benefits	-	16,300	-	-	-	-
Total amendment	0.75	45,000	-	-	-	-
Decrement:						
Overtime	-	-	-	(1,000)	-	(1,100)
Benefits	-	-	-	(300)	-	(300)
Total decrement	-	-	-	(1,300)	-	(1,400)
Total Budget	10.75	\$ 714,800	10.75	\$ 728,500	10.75	\$ 772,400

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 41,100	0.55	\$ 42,400	0.55	\$ 43,300
Park Maint. Supervisor	1.00	49,100	1.00	51,700	1.00	54,000
Parks/Grounds Leader	2.00	71,300	2.00	73,700	2.00	76,900
Park Ranger	0.51	17,200	0.51	18,300	0.51	18,700
Park Maintenance Worker	3.67	119,700	3.67	125,900	3.67	128,400
Park Maintenance Intern	0.46	8,000	0.46	8,200	0.46	8,300
Shift Differential	-	1,000	-	1,000	-	1,000
Snow Removal Temporaries	-	2,100	-	1,900	-	1,900
Overtime	-	8,300	-	8,600	-	9,000
Benefits	-	128,800	-	140,900	-	159,800
Vacancy Factor	-	(4,300)	-	(4,700)	-	(5,000)
Total	8.19	442,300	8.19	467,900	8.19	496,300
Landscape:						
Park/Landscape Superintendent	0.45	33,700	0.45	34,700	0.45	35,400
Landscape Supervisor	1.00	56,100	1.00	56,800	1.00	59,100
Parks/Grounds Leader	1.20	46,100	1.20	47,900	1.20	48,300
Groundskeeper Assistant	2.99	91,900	2.99	94,600	2.99	96,900
Overtime	-	1,500	-	800	-	800
Benefits	-	88,100	-	96,100	-	108,800
Vacancy Factor	-	(3,200)	-	(3,300)	-	(3,500)
Total before amendment	5.64	314,200	5.64	327,600	5.64	345,800
Amendment:						
Groundskeeper Assistant (1)	-	-	0.09	2,600	0.26	5,200
Benefits	-	-	-	200	-	500
Total after amendment	5.64	314,200	5.73	330,400	5.90	351,500
Total Budget	13.83	\$ 756,500	13.92	\$ 798,300	14.09	\$ 847,800

(1) The elimination of the cemetery mowing contract requires additional groundskeeper assistant FTE's, but has a net budget savings of \$7,100 in FY05 and \$14,100 in FY06.

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, DOWNTOWN PARKING

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administrative Assistant II	0.05	\$ 2,400	0.05	\$ 2,400	0.05	\$ 2,500
Office Assistant II	0.34	9,800	0.34	10,400	0.34	10,800
Benefits	-	6,000	-	6,500	-	7,300
Total Budget	<u>0.39</u>	<u>\$ 18,200</u>	<u>0.39</u>	<u>\$ 19,300</u>	<u>0.39</u>	<u>\$ 20,600</u>

STAFFING DETAIL, VISITOR SERVICES

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Centennial Hall Supervisor	1.00	\$ 50,600	1.00	\$ 55,000	1.00	\$ 56,300
Building Custodian	2.50	72,000	2.50	71,100	2.50	73,200
Events Manager	1.00	45,400	1.00	47,200	1.00	47,700
Events Assistant	1.47	33,500	1.47	34,100	1.47	34,500
Office Assistant II	1.00	26,600	1.00	28,000	1.00	29,200
Shift Differential and Lead	-	6,500	-	9,200	-	9,200
Overtime	-	8,900	-	9,200	-	9,200
Benefits	-	95,100	-	104,300	-	117,100
Vacancy Factor	-	(3,400)	-	(3,600)	-	(3,700)
Total Budget	<u>6.97</u>	<u>\$ 335,200</u>	<u>6.97</u>	<u>\$ 354,500</u>	<u>6.97</u>	<u>\$ 372,700</u>

STAFFING DETAIL, PARKS AND RECREATION IMPROVEMENTS

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Parks/Grounds Leader	0.04	\$ 1,600	0.04	\$ 1,600	0.04	\$ 1,700
Groundskeeper Assistant	0.08	2,500	0.08	2,500	0.08	2,600
Benefits	-	1,900	-	2,000	-	2,300
Total Budget	<u>0.12</u>	<u>\$ 6,000</u>	<u>0.12</u>	<u>\$ 6,100</u>	<u>0.12</u>	<u>\$ 6,600</u>

NOTES

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PERSONNEL

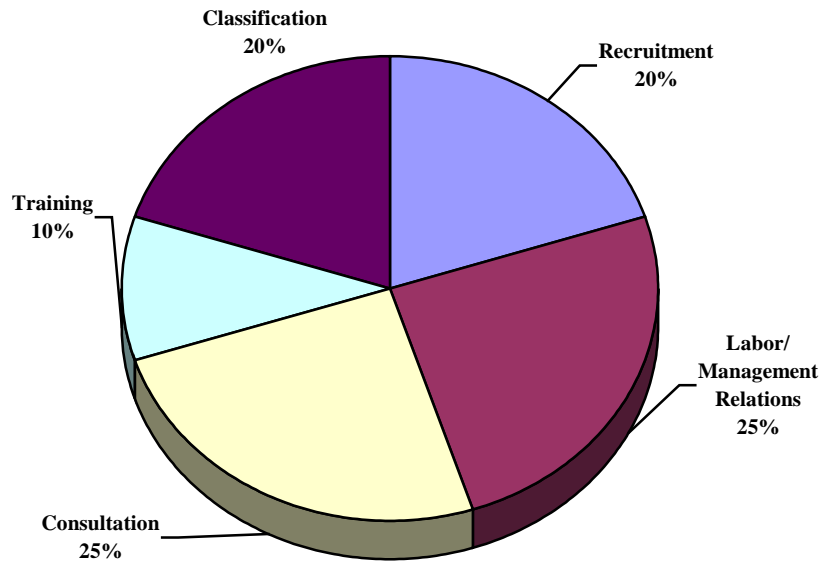
MISSION STATEMENT

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

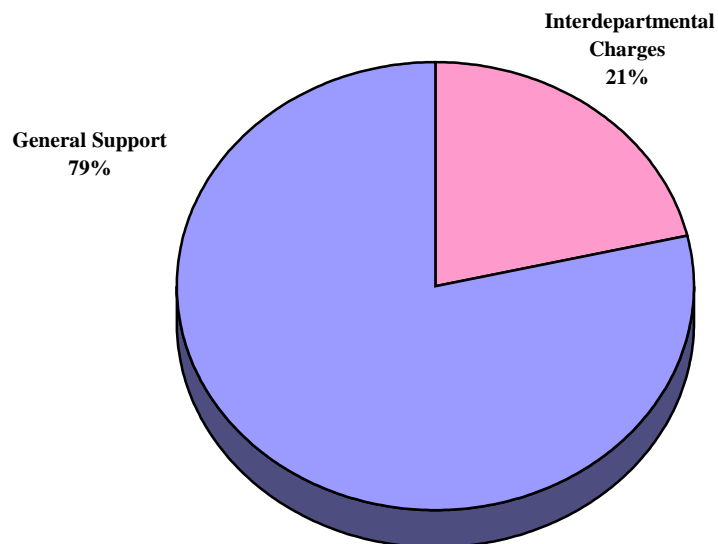
FY05 BUDGET

\$430,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PERSONNEL

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actual	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 303,000	369,000	336,700	384,500	408,800
Commodities and Services	29,800	44,400	33,200	46,200	46,200
Total Expenditures	332,800	413,400	369,900	430,700	455,000
FUNDING SOURCES:					
Interdepartmental Charges	72,500	74,000	74,000	92,000	97,400
Support from General Fund	260,300	339,400	295,900	338,700	357,600
Total Funding Sources	\$ 332,800	413,400	369,900	430,700	455,000
STAFFING	5.27	5.27	5.27	5.00	5.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Personnel 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 Personnel Department's FY05 Adopted Budget is an increase of \$17,300 (4.2%), net of the decrements noted below, from the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$24,300 (5.6%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Eliminate intern position	It will reduce our ability to provide timely responses to departments' requests for services while transitioning to the new Human Resources system.	4,900	4,900	0.27
Reduction in phone budget.		1,100	1,100	-

Other significant budgetary changes include:

FY05

- Personnel Services increased \$15,500 (4.2%) due to negotiated wage increase and PERS and health care cost increases.
- General liability and other insurances increased by \$2,400 (114.3%) due to insurance industry rate increases.

FY06

- Personnel Services increased \$24,300 (6.2%) due to PERS and health care cost increases.

PERSONNEL

CORE SERVICES

Recruitment

Includes: Examination and Advertising

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of time average cost to obtain new hire under \$2,000	-	20%	20%	20%	20%

Labor/Management Relations

Includes: Maintaining, Enforcing Personnel Rules and Contract Negotiations

Services provided to: CBJ Departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of staff time used in resolving issues informally	-	15%	15%	15%	15%
Percentage of staff time used in resolving grievances short of arbitration.	-	5%	5%	5%	5%
Percentage of staff time used in resolving grievances through arbitration.	-	.05%	.05%	.05%	.05%

Consultation

Includes: Grievance Response, Employee Relations, Investigations, Coaching, Structural Reorganization

Services provided to: CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average time to respond to department's request	-	1 day	1 day	1 day	1 day
Average time from initiation to resolution	-	3 mos.	3 mos.	3 mos.	3 mos.
Percentage of overall staff time used in wages	-	18%	18%	18%	18%

Training

Includes: Employee In-Service, Employment Law, Personnel Action Training

Services provided to: CBJ employees and departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage or reduction of CBJ employee related complaints	-	15%	15%	15%	15%
Percentage of overall staff time used in wages	-	6%	6%	6%	6%

Classification and Pay Plan

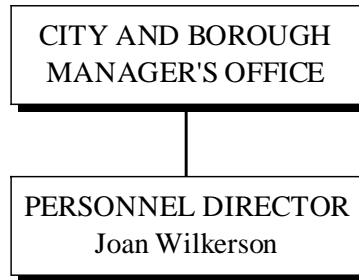
Includes: Classification, Salary Surveys and Personnel Actions

Services provided to: Public and CBJ departments

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average time to respond to department's request	-	1 week	1 week	1 week	1 week
Average time from initiation to resolution	-	2 mos.	2 mos.	2 mos.	2 mos.
Percentage of overall staff time used in wages	-	20%	20%	20%	20%

PERSONNEL

FUNCTIONAL ORGANIZATION CHART



Recruitment and Examination

Employee Record Maintenance
and Safekeeping

Maintenance and update of CBJ
Code and Personnel Rules*

Labor Relations

Union Contract Negotiations/Administration

Classification and Pay Systems

Human Resource Training

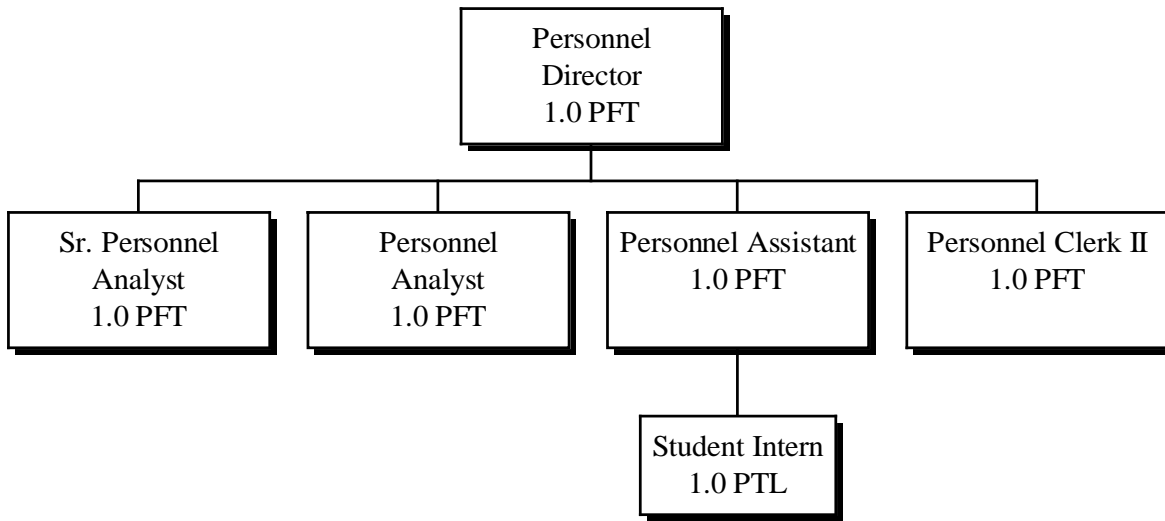
Employee/Management Relations

Employee Performance Competency
System

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

PERSONNEL

STAFFING ORGANIZATION CHART



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

PERSONNEL

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Personnel Director	1.00	\$ 95,000	1.00	\$ 98,400	1.00	\$ 99,900
Senior Personnel Analyst	1.00	57,100	1.00	58,700	1.00	60,300
Personnel Technician	1.00	35,300	1.00	35,300	1.00	36,800
Personnel Clerk II	1.00	32,100	1.00	30,600	1.00	32,000
Personnel Analyst	1.00	45,300	1.00	47,600	1.00	49,600
Intern	0.27	4,300	0.27	4,500	0.27	4,500
Overtime	-	5,800	-	5,800	-	5,800
Benefits	-	97,800	-	112,400	-	128,900
Vacancy Factor	-	(3,700)	-	(3,900)	-	(4,100)
Total before decrements	<u>5.27</u>	<u>369,000</u>	<u>5.27</u>	<u>389,400</u>	<u>5.27</u>	<u>413,700</u>
Decrements:						
Intern	-	-	(0.27)	(4,500)	(0.27)	(4,500)
Benefits	-	-	-	(400)	-	(400)
Total Budget	<u>5.27</u>	<u>\$ 369,000</u>	<u>5.00</u>	<u>\$ 384,500</u>	<u>5.00</u>	<u>\$ 408,800</u>

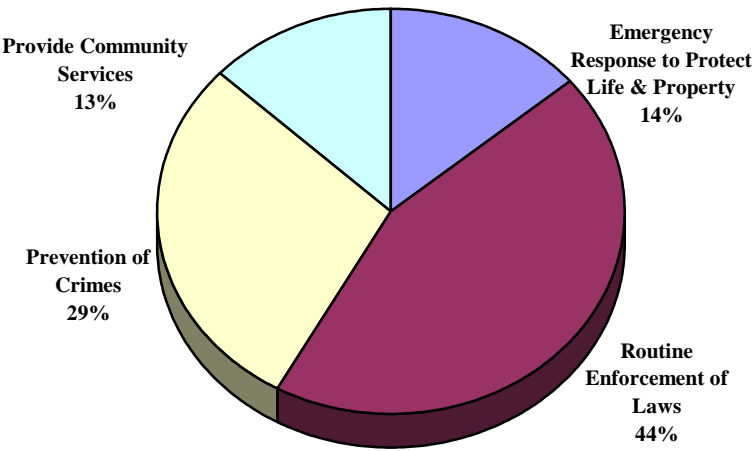
POLICE DEPARTMENT

MISSION STATEMENT

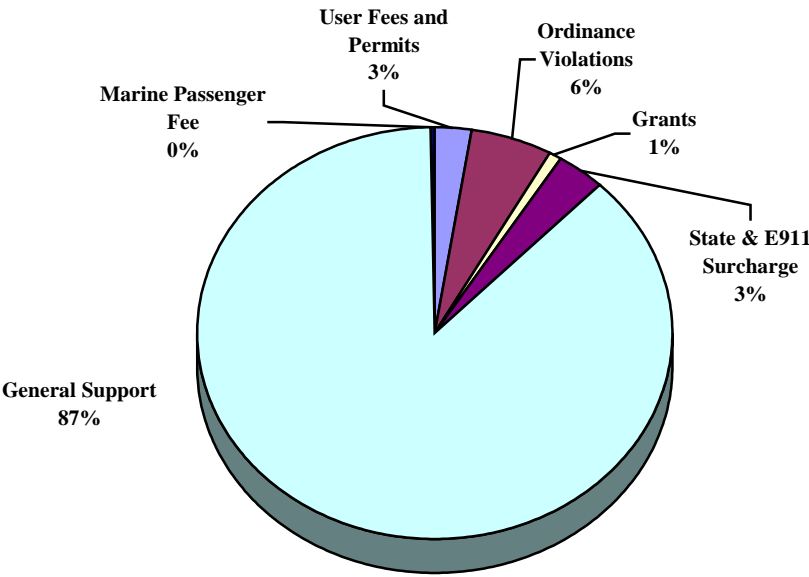
The mission of the Juneau Police Department, in partnership with the people of Juneau, is to make our city a place where people can live safely and without fear.

FY05 BUDGET **\$9,403,100**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE DEPARTMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 6,607,400	7,230,100	6,952,300	7,460,900	7,848,600
Commodities and Services	2,367,100	1,998,500	2,029,200	1,942,200	1,980,900
Total Expenditures	8,974,500	9,228,600	8,981,500	9,403,100	9,829,500
FUNDING SOURCES:					
User Fees and Permits	191,400	254,100	190,700	244,900	244,700
Ordinance Violations	409,900	506,500	500,600	524,000	526,500
State Grants	23,000	40,000	34,800	56,000	56,000
Federal Grants	-	10,700	-	5,000	5,000
State Surcharge	31,200	22,000	22,700	22,700	22,700
E911 Surcharge	291,500	288,300	283,300	305,500	305,500
Support from:					
Marine Passenger Fee	25,000	97,000	97,000	28,000	28,000
Roaded Service Area	8,002,500	8,010,000	7,852,400	8,217,000	8,641,100
Total Funding Sources	\$ 8,974,500	9,228,600	8,981,500	9,403,100	9,829,500
STAFFING	87.64	93.48	93.48	88.00	88.00
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 FY05 Adopted Budget is a decrease of \$174,500 (1.9%), net of the decrements noted below, under the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$426,400 (4.5%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
One Public Dispatcher position will remain vacant	This decrement will allow the Communications Center to staff the most active shifts with three dispatchers. Shifts with less activity will have two dispatchers, instead of three, scheduled for each shift. At times it may be necessary for the Communications Center Manager to perform dispatch duties. It is anticipated there will be no significant impact on the service provided to the public.	\$62,000	\$66,200	1.00

POLICE DEPARTMENT

BUDGET HIGHLIGHT, CONTINUED

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
One new Police Officer position will remain vacant	The continued vacancy of this position will hinder the Police Department's ability to work traffic enforcement and complaints. The officer would have allowed the department to respond to special projects and provide selected enforcement.	77,900	83,100	1.00
Eliminate student intern position	The workload currently handled by the intern (answering phones, handling window contacts, filing, shredding, scanning) will be moved to the Records Clerks, which may result in reduced window hours, longer lines, longer hold times, and longer data processing times	6,900	7,100	0.39
Reduce training	In the short term, it is anticipated there will be negligible impact on the ability of JPD to perform their duties.	23,100	19,600	-
Reduce overtime	Reductions in overtime are spread throughout the department.	48,200	36,000	-
Reductions in various categories	Reductions in such categories as advertising, printing, minor equipment, office supplies, materials and commodities and repairs.	37,200	37,200	-
Total		\$255,300	\$249,200	2.39

Other significant budgetary changes include:

FY05

- Personnel Services increased \$230,800 (3.2%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services decreased by \$56,300 (2.8%) due to decreases in a variety of areas such as materials and commodities and travel and training.
- An additional 3.09 FTE and Marine Passenger Fee revenue reduction are the result of the transfer of the Crossing Guard program to Dock .

FY06

- Personnel Services increased \$387,700 (5.2%) due to PERS and health care cost increases.
- Commodities and Services increased \$38,700 (2.0%).

POLICE DEPARTMENT

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>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Maintain an average response time of 5 min, 30 sec or less to priority calls for service	5:29	6:31	5:10	6:30	6:45

Routine Enforcement of Laws

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

Services Provided to: All citizens of Juneau

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of cases cleared	N/A	51	50	50	50
Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes	14.17	13.89	15.00	14.00	14.00
Number of pedestrian accidents in downtown area per number of tourists.	.0000048	.000012	.0000067	.0000060	.0000060
Change of Part I crimes reported per 1,000 population (Part I Crimes = Murder & Nonnegligent Manslaughter, Forcible Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft, & Arson)	N/A	25%	-7%	5%	5%
Change of Part II crimes reported per 1,000 population (Part II Crimes = all other crimes not included in Part I)	N/A	5%	11%	5%	5%
Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time	94	93	93	94	95

Prevention of Crime

Includes: Public education; establish community partnerships

Services Provided to: All citizens of Juneau

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of students successfully completing DARE program	99	99	99	99	99
Number of citizens successfully completing Citizen's Police Academy	-	-	17	16	16

Provide Community Service

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

Services Provided to: All citizens of Juneau

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Ratio of citizen contacts to number of non-sworn staff (Records and Admin)	2,208	2,346	2,231	2,300	2,350
Number of JPD website hits	N/A	28,854	30,000	32,000	35,000

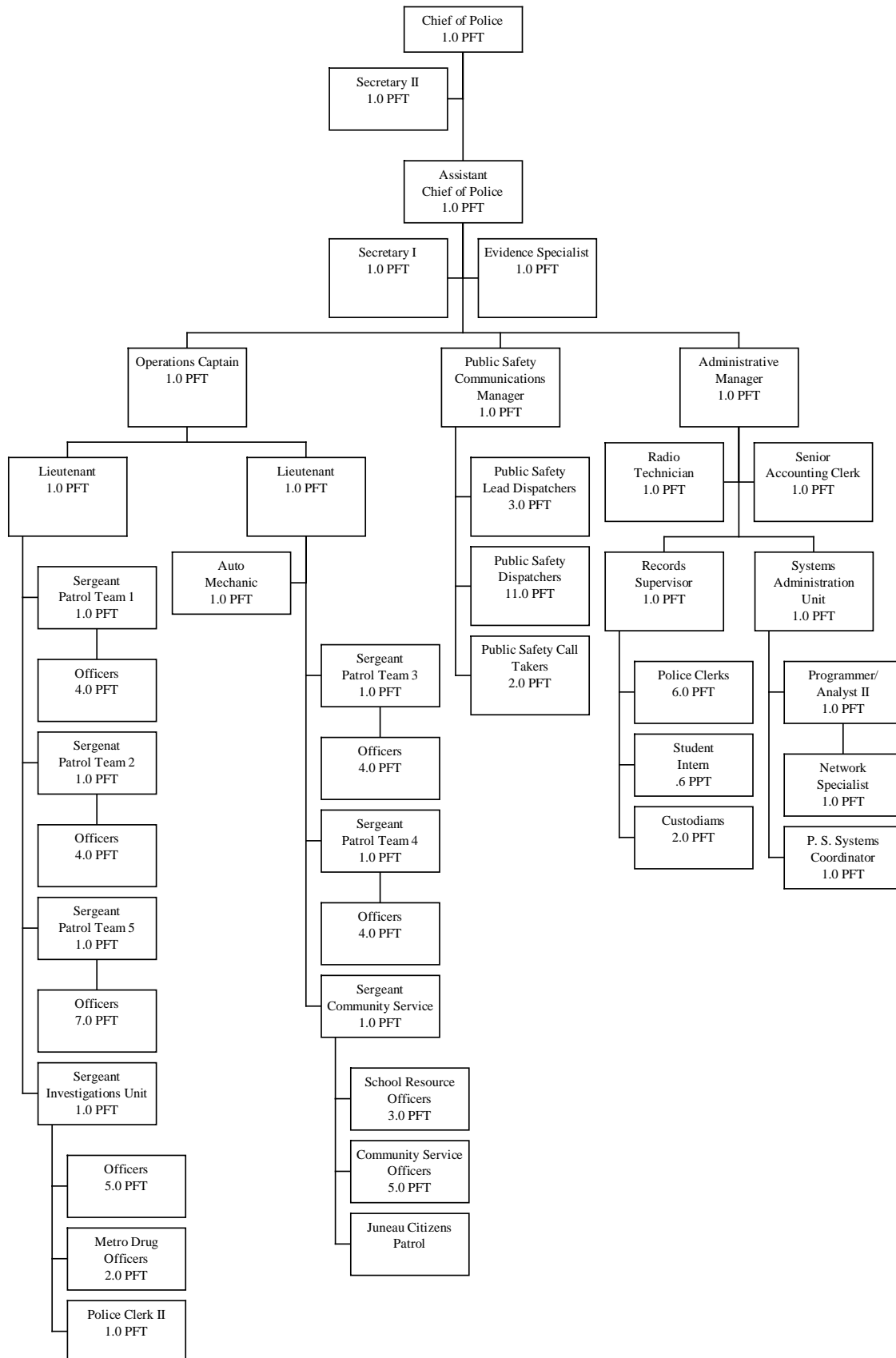
POLICE DEPARTMENT

FUNCTIONAL ORGANIZATION CHART



POLICE DEPARTMENT

STAFFING ORGANIZATION CHART



POLICE DEPARTMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 90,500	1.00	\$ 94,700	1.00	\$ 95,900
Assistant Chief	1.00	81,000	1.00	81,900	1.00	84,000
Administrative Manager	1.00	65,100	1.00	68,300	1.00	69,000
Secretary II	1.00	38,900	1.00	40,100	1.00	40,900
Secretary I (1)	-	-	1.00	35,300	1.00	36,800
Evid/Prop Specialist	1.00	44,400	1.00	45,900	1.00	46,700
Building Custodians	2.00	61,600	2.00	65,900	2.00	67,200
Public Safety Comm Tech	1.00	51,700	1.00	52,700	1.00	53,200
Programmer/Analyst	0.50	29,900	0.50	31,300	0.50	31,800
Network Specialist	1.00	53,700	1.00	55,000	1.00	56,500
Senior Accounting Clerk	1.00	34,800	1.00	36,100	1.00	37,500
Overtime	-	16,400	-	12,000	-	12,300
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	208,400	-	254,100	-	290,000
Vacancy Factor	-	(7,700)	-	(8,600)	-	(9,100)
Total	10.50	772,600	11.50	868,600	11.50	916,600
Patrol:						
Captain	1.00	73,700	1.00	77,900	1.00	80,000
Lieutenant	2.00	143,200	2.00	145,800	2.00	147,300
Sergeant	5.00	345,900	5.00	315,300	5.00	320,600
Officers (2)	26.00	1,482,500	27.00	1,611,800	27.00	1,636,300
Secretary I (1)	1.00	33,500	-	-	-	-
Overtime	-	415,100	-	420,100	-	421,800
Benefits	-	745,900	-	921,300	-	1,063,200
Vacancy Factor	-	(30,100)	-	(34,500)	-	(36,300)
Total before specified vacancy	35.00	3,209,700	35.00	3,457,700	35.00	3,632,900
Specified vacancy						
Officer	-	-	(1.00)	(50,200)	(1.00)	(51,700)
Overtime	-	-	-	(5,600)	-	-
Benefits	-	-	-	(20,700)	-	(30,000)
Total after specified vacancy	35.00	3,209,700	34.00	3,381,200	34.00	3,551,200
Investigation:						
Sergeant	1.00	71,900	1.00	69,300	1.00	70,600
Investigators	5.00	311,500	5.00	307,100	5.00	312,000
Overtime	-	37,800	-	32,500	-	33,000
Benefits	-	126,800	-	152,500	-	175,400
Vacancy Factor	-	(5,500)	-	(5,500)	-	(5,800)
Total	6.00	\$ 542,500	6.00	\$ 555,900	6.00	\$ 585,200

POLICE DEPARTMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
<u>Pos.</u>			<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
Metro Drug:						
Officer	2.00	\$ 126,300	2.00	\$ 121,600	2.00	\$ 125,200
Secretary I	1.00	43,000	1.00	43,700	1.00	43,800
Overtime	-	22,200	-	16,400	-	16,800
Benefits	-	60,200	-	71,000	-	81,500
Vacancy Factor	-	(2,500)	-	(2,500)	-	(2,600)
Total	3.00	249,200	3.00	250,200	3.00	264,700
Communications:						
Police Dispatchers	15.00	698,200	15.00	704,200	15.00	718,400
Public Safety Comm Supervisor	1.00	53,900	1.00	56,700	1.00	58,000
Overtime	-	43,500	-	56,500	-	57,500
Benefits	-	287,300	-	340,900	-	388,000
Vacancy Factor	-	(10,700)	-	(10,800)	-	(11,400)
Total before specified vacancy	16.00	1,072,200	16.00	1,147,500	16.00	1,210,500
Specified Vacancy						
Police Dispatcher	-	-	(1.00)	(41,400)	(1.00)	(42,800)
Overtime	-	-	-	(1,800)	-	(1,900)
Benefits	-	-	-	(18,800)	-	(21,500)
Total after specified vacancy	16.00	1,072,200	15.00	1,085,500	15.00	1,144,300
System Admin/Emergency 911:						
Programmer/Analyst	0.50	29,900	0.50	31,300	0.50	31,800
Public Safety Systems Coordinator	1.00	52,000	1.00	49,700	1.00	51,800
Overtime	-	6,800	-	4,100	-	4,200
Benefits	-	30,900	-	34,700	-	39,800
Vacancy Factor	-	(500)	-	(1,200)	-	(1,300)
Total	1.50	119,100	1.50	118,600	1.50	126,300
Records & Identification:						
Police Records Supervisor	1.00	47,400	1.00	48,700	1.00	49,800
Police Clerk	6.00	202,800	6.00	209,500	6.00	214,100
Clerical Assistant	0.39	6,300	0.39	6,400	0.39	6,500
Overtime	-	8,700	-	4,900	-	5,000
Benefits	-	120,300	-	129,300	-	144,800
Vacancy Factor	-	(3,900)	-	(3,900)	-	(4,100)
Total before decrement	7.39	381,600	7.39	394,900	7.39	416,100
Decrement						
Clerical Assistant	-	-	(0.39)	(6,400)	(0.39)	(6,500)
Benefits	-	-	-	(600)	-	(600)
Total after decrement	7.39	\$ 381,600	7.00	\$ 387,900	7.00	\$ 409,000

POLICE DEPARTMENT

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Community Services:						
Sergeant	1.00	\$ 66,400	1.00	\$ 66,000	1.00	\$ 67,100
Community Service Officers	4.00	193,200	4.00	202,300	4.00	204,500
Police Officers (2)	4.00	247,700	3.00	192,800	3.00	193,000
Commercial Passenger						
Vehicle Administrator	1.00	54,900	1.00	47,800	1.00	49,400
Crossing Guards (3)	3.09	22,400	-	-	-	-
Overtime	-	33,200	-	25,600	-	25,900
Benefits	-	201,500	-	210,200	-	239,500
Vacancy Factor	-	(8,400)	-	(7,300)	-	(7,700)
Total	<u>13.09</u>	<u>810,900</u>	<u>9.00</u>	<u>737,400</u>	<u>9.00</u>	<u>771,700</u>
Fleet:						
Automotive Mechanic	1.00	51,600	1.00	53,300	1.00	54,300
Overtime	-	1,700	-	800	-	800
Benefits	-	19,700	-	22,300	-	25,300
Vacancy Factor	-	(700)	-	(800)	-	(800)
Total	<u>1.00</u>	<u>72,300</u>	<u>1.00</u>	<u>75,600</u>	<u>1.00</u>	<u>79,600</u>
Total Budget	<u>93.48</u>	<u>\$ 7,230,100</u>	<u>88.00</u>	<u>\$ 7,460,900</u>	<u>88.00</u>	<u>\$ 7,848,600</u>

(1) One position transferred to Administration from Patrol.

(2) One position transferred to Patrol from Community Services.

NOTES

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PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

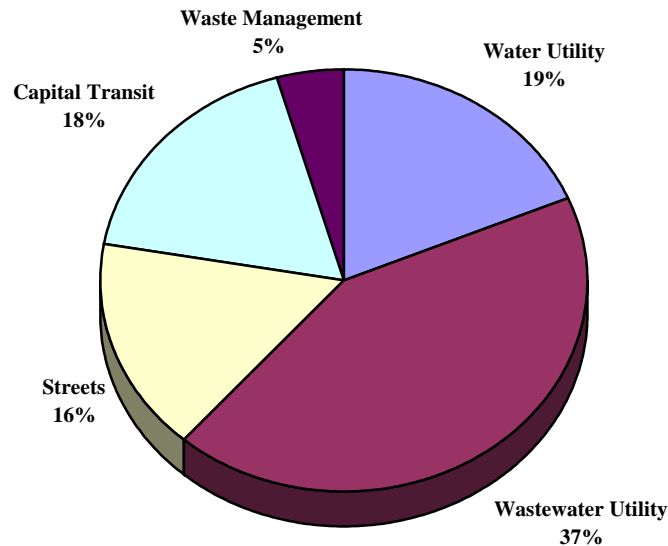
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY05 BUDGET

FOR PUBLIC WORKS ADMINISTRATION

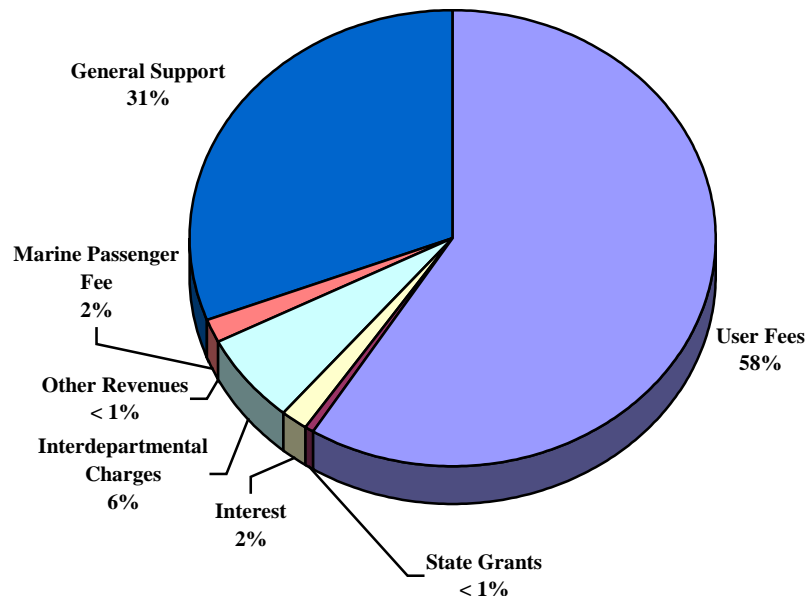
\$277,100

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

	FY03 Actuals	FY04		FY05 Adopted Budget	FY06 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 219,000	230,600	213,400	237,500	250,100
Commodities and Services	31,600	46,200	35,500	39,600	39,100
Total Expenditures	250,600	276,800	248,900	277,100	289,200
FUNDING SOURCES:					
Interdepartmental Charges	\$ 250,700	276,800	248,900	277,100	289,200
STAFFING:	2.75	2.75	2.75	2.72	2.72

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's FY05 Adopted Budget is an increase of \$300 (0.1%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$12,100 (4.4%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services increased by \$6,900 (2.9%) due to a negotiated wage increase and PERS and health care cost increases.

FY06

- Personnel services increased by \$12,600 (5.3%) due to PERS and health care cost increases.

CORE SERVICES

Capital Transit: Provide safe, economical public transportation

Includes: The provision of fixed route bus service, Capital Transit, and paratransit service, 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	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Annual Ridership	1,032,889	1,093,135	1,148,000	1,205,000	1,265,000
Percentage increase/decrease annual ridership	19%	5.8%	5%	5%	5%
Percentage increase/decrease cost per passenger trip	4.8%	3.6%	-.6%	4%	0%
Percentage increase/decrease annual revenues	4.9%	-6%	11.7%	.9%	.9%
Percentage increase/decrease revenue per passenger	-11.5%	-10%	5.8%	-3.6%	-3.6%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Streets Division

Includes: Downtown and Valley Street Maintenance Shops

Service provided to: Residents of Juneau and visitors

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Percentage of roadways scoring good or above on Pavement Condition Index.	33%	33%	34%	35%	35%
Percentage of paved roads compared to gravel roads	74%	74%	75%	78%	78%
Annual maintenance cost per lane mile	\$16,700	\$19,000	\$18,200	\$15,051	\$15,618

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 contract with a collection sight off City and Borough property

Collection sight at Hazardous Waste Collection building

Collection site for junked vehicles at Channel Construction FY05

Services provided to: Residents of Juneau

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Pounds of waste material recycled.	-	261,910	270,000	300,000	300,000
Percentage of increase/decrease cost per pound	-	-12%	+24%	0%	0%
Pounds of household hazardous material collected and treated	-	240,348	270,000	270,000	270,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-	-37%	-44%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-	-	-70%	-20%	-20%

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	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.7%	97.6%	96.9%	97.5%	97.5%
Percentage of collection mainlines cleaned per year	50%	30%	40%	50%	50%
Damage claim awards as a percentage of Division approved operating budget	3.94%	0%	0.01%	0.05%	0.05%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

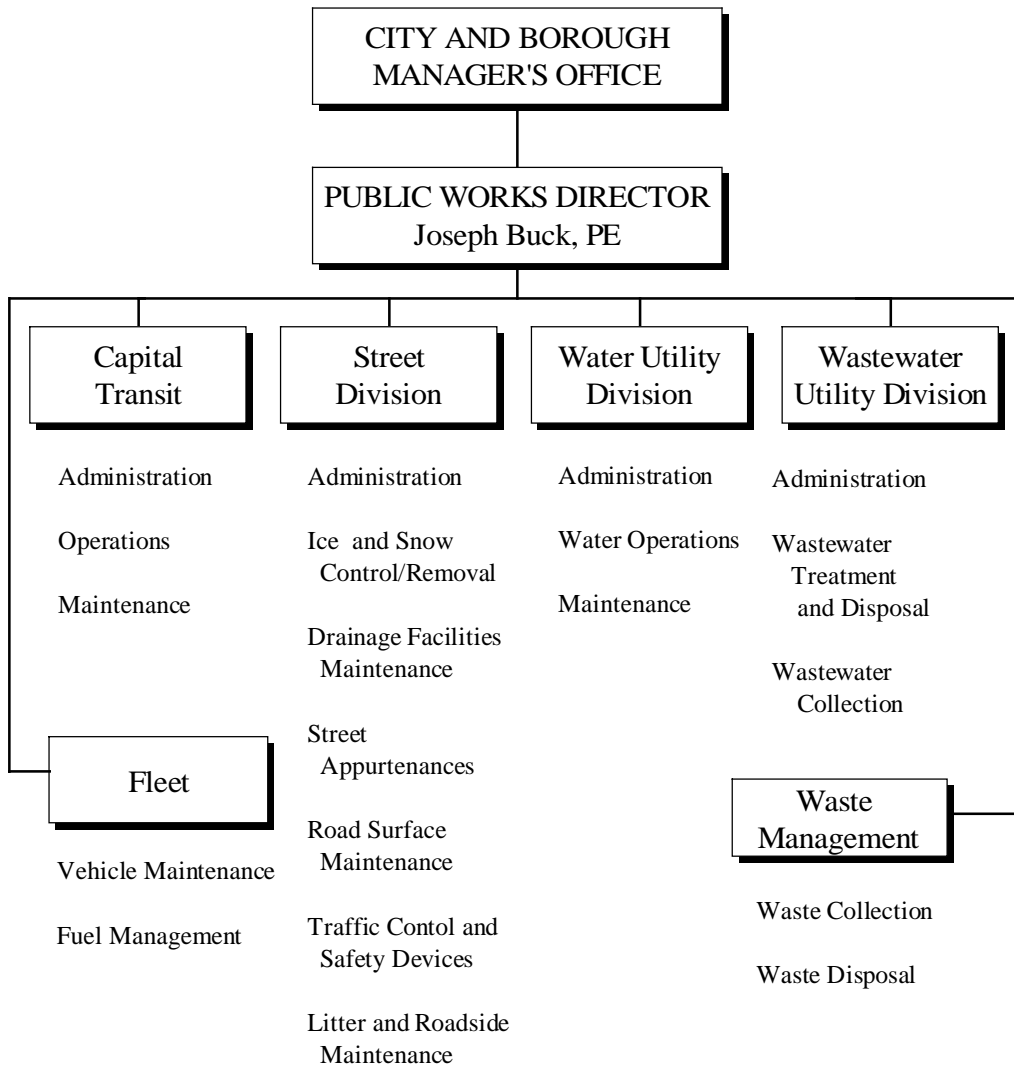
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	3.69	3.56	3.77	3.80	3.83
Percentage change increase/decrease from year to year	1.4%	(-3.7 %)	+4 %	0.9 %	1.0%
Cost per thousand gallons to collect, treat, distribute and store	\$1.99	\$2.19	\$2.12	\$2.95	\$2.89
Percentage change increase/decrease to collect, treat, distribute and store water	(-9%)	1.8%	(-3.3%)	7%	(-1.0%)
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded	100%	100%	100%	100%	100%

PUBLIC WORKS ADMINISTRATION

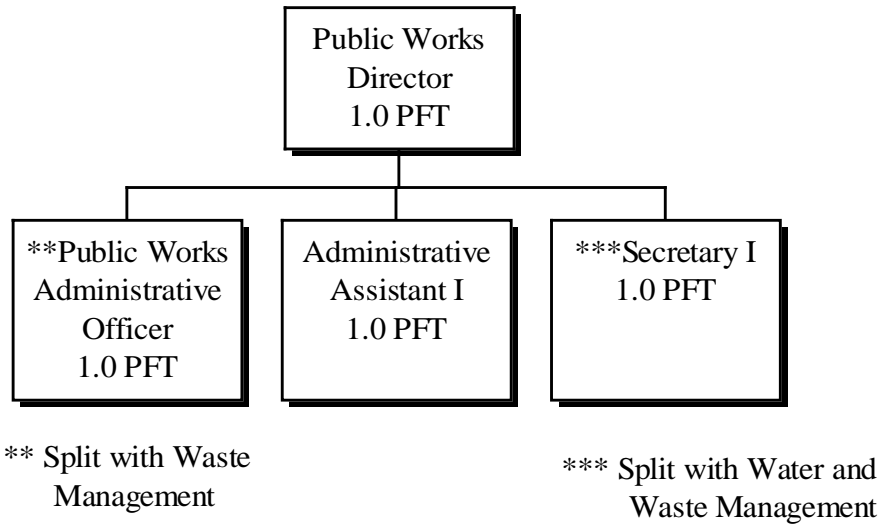
FUNCTIONAL ORGANIZATION CHART



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

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 88,500	1.00	\$ 92,700	1.00	\$ 94,000
Public Works Admin Officer	0.75	42,900	0.50	29,300	0.50	30,100
Admin. Assistant I	1.00	41,600	1.00	43,200	1.00	43,700
Secretary I	-		0.22	8,000	0.22	8,300
Overtime	-	200	-	-	-	-
Benefits	-	57,400	-	64,300	-	74,000
Total Budget	2.75	\$ 230,600	2.72	\$ 237,500	2.72	\$ 250,100

NOTES

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PUBLIC WORKS STREETS

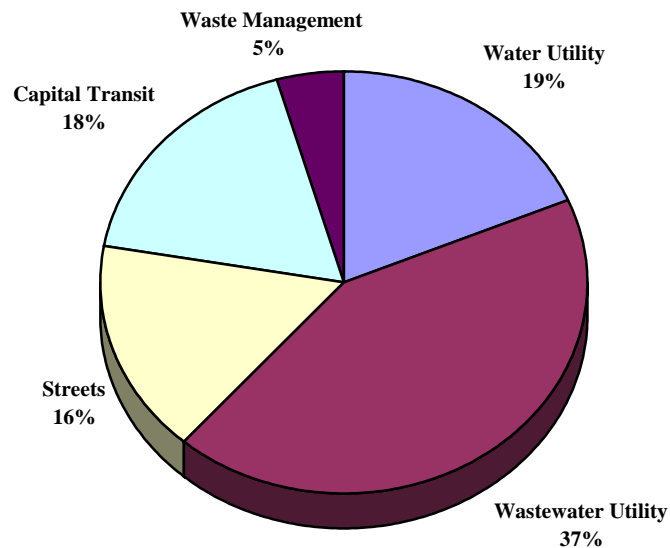
MISSION STATEMENT

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.

FY05 BUDGET FOR STREETS

\$3,453,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES

PUBLIC WORKS STREETS IS FULLY FUNDED BY GENERAL TAX SUPPORT

PUBLIC WORKS STREETS

COMPARATIVES

		FY04		FY05	FY06
	FY03 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,463,900	1,666,200	1,621,400	1,744,200	1,843,800
Commodities and Services	1,492,200	1,723,100	1,606,700	1,709,500	1,718,400
Total Expenditures	2,956,100	3,389,300	3,228,100	3,453,700	3,562,200
FUNDING SOURCES:					
Support from:					
Marine Passenger Fee	-	-	-	48,000	48,000
Roaded Service Area	2,956,100	3,389,300	3,228,100	3,405,700	3,514,200
Total Funding Sources	\$ 2,956,100	3,389,300	3,228,100	3,453,700	3,562,200
STAFFING	23.00	23.00	23.00	23.00	23.00

BUDGET HIGHLIGHT

The Public Works Streets Division's FY05 Adopted Budget is an increase of \$64,400 (1.9%), net of the decrements noted below, over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$108,500 (3.1%) over the FY05 Adopted Budget.

The significant budgetary changes include:

The Manager approved the following decrements as part of a citywide budget-balancing plan.

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce overtime	Response during emergencies may be limited to only essential services. During periods of heavy snowfall, major roads will be kept open. Minor streets and subdivisions will be plowed during the following workday.	10,000	10,000	-
Purchase less expensive roadway de-icing chemicals	A change in our de-icing materials may have long term detrimental effects on concrete structures.	30,000	30,000	-
Reduce electricity	Streetlight management has reduced electrical costs substantially since 2001. Reducing the Electrical budget this amount will have little impact on current street lighting. In the near future as the number of lights continue to increase rates will increase also.	10,000	10,000	-

PUBLIC WORKS STREETS

BUDGET HIGHLIGHT, CONTINUED

Decrement Description	Decrement Impact	FY05 Amount	FY06 Amount	FTE Impact
Reduce winter snow hauling contract	Reducing contractual services will impact snow removal more than anything else. The contract for trucks and drivers for winter snow removal will be reduced resulting in the delay of snow removal.	10,000	10,000	-
Total		\$60,000	\$60,000	-

Other significant budgetary changes are:

FY05

- Personnel services increased \$78,000 (4.7%) due to a negotiated wage increase and PERS and health care cost increases.
- The fleet replacement reserve contribution was decreased by \$10,000 (3.3%). This decrease will have no impact on future replacement needs.

FY06

- Personnel services increased \$99,600 (5.7%) due to PERS and health care cost increases.

CORE SERVICES

Streets Division

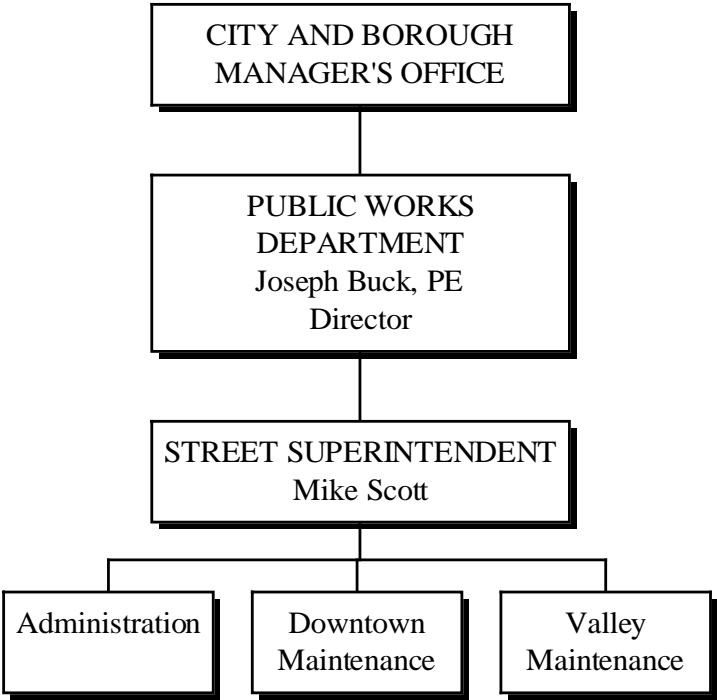
Includes: Downtown and Valley Street Maintenance Shops

Service provided to: Residents of Juneau and visitors

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Percentage of roadways scoring good or above on Pavement Condition Index.	33%	33%	34%	35%	35%
Percentage of paved roads compared to gravel roads	74%	74%	75%	78%	78%
Annual maintenance cost per lane mile	\$16,700	\$19,000	\$18,200	\$15,051	\$15,618

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



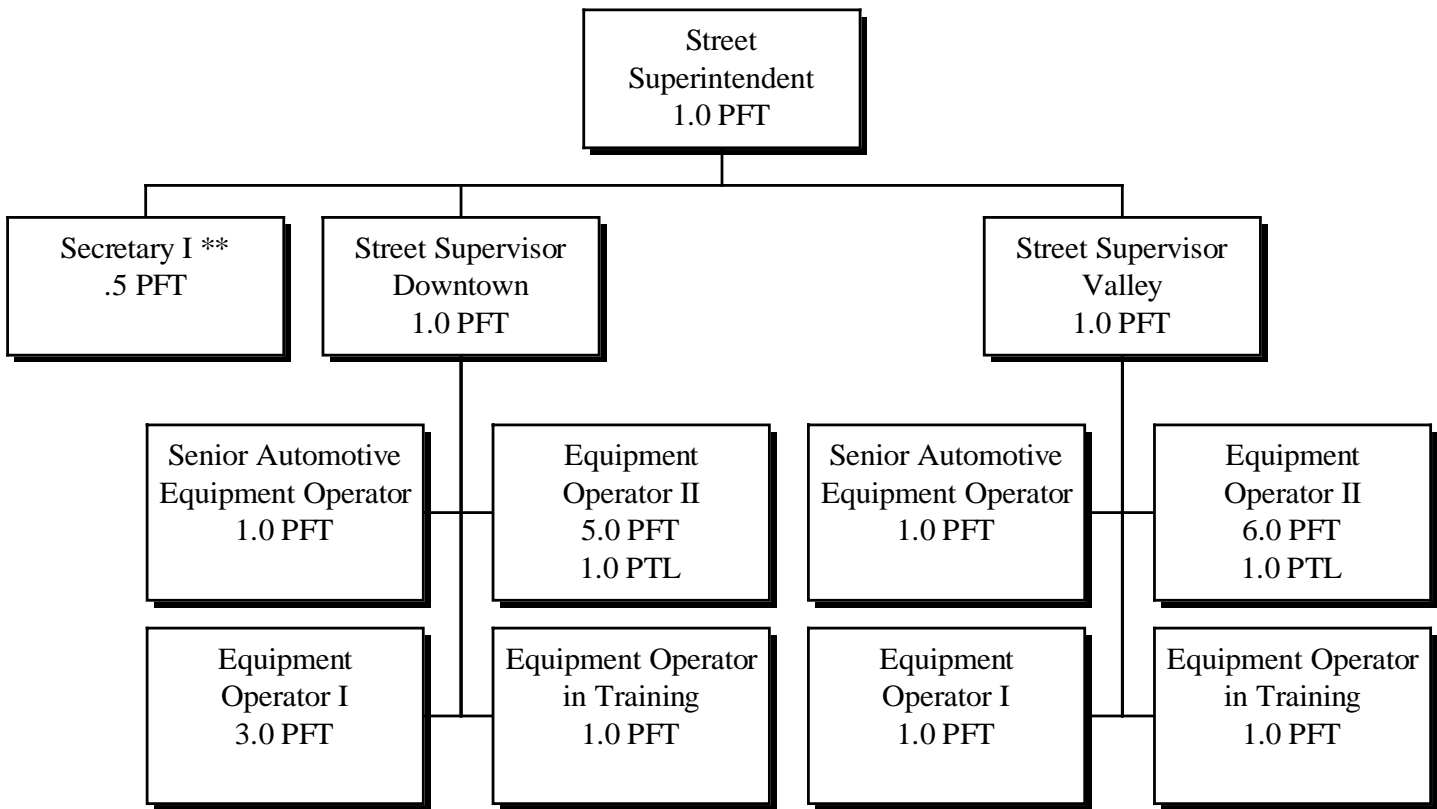
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



** Split with Fleet

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

PUBLIC WORKS STREETS

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Streets Superintendent	1.00	\$ 72,100	1.00	\$ 75,900	1.00	\$ 77,000
Streets Maintenance Supervisor	2.00	121,100	2.00	126,300	2.00	126,700
Sr. Automotive Equip Operator	2.00	105,600	2.00	109,400	2.00	112,300
Equipment Operator II	11.50	532,800	11.50	546,400	11.50	562,200
Equipment Operator I (1)	4.00	163,300	5.00	197,200	5.00	205,300
Laborer (1)	1.00	31,700	-	-	-	-
Secretary I	0.50	17,500	0.50	19,100	0.50	19,600
Equipment Operator in Training (1)	1.00	31,300	1.00	33,500	1.00	34,900
Snow Removal Temporaries	-	47,300	-	47,300	-	47,300
Work Force	-	48,100	-	47,600	-	50,100
Overtime	-	62,700	-	54,500	-	54,800
Benefits	-	449,500	-	504,700	-	572,300
Vacancy Factor	-	(16,800)	-	(17,700)	-	(18,700)
Total Budget	23.00	\$ 1,666,200	23.00	\$ 1,744,200	23.00	\$ 1,843,800

(1) A Laborer position was reclassified to an Equipment Operator-in-Training and an Equipment Operator-In-Training position was reclassified to an Equipment Operator I..

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
Pass Through Grants
Library Minor Contributions
Marine Passenger Fee

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 5,800	5,900	5,400	5,500	5,800
Interdepartmental Charges	7,700	7,900	7,900	7,200	7,600
Support to Visitor Services:					
Centennial Hall	342,800	402,800	402,800	318,800	318,800
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	537,000	537,000	537,000	425,000	425,000
Total Expenditures	893,300	953,600	953,100	756,500	757,200
FUNDING SOURCES:					
Hotel Tax Revenue	897,000	945,000	825,000	830,000	835,000
Fund Balance (To) From	(3,700)	8,600	128,100	(73,500)	(77,800)
Total Funding Sources	\$ 893,300	953,600	953,100	756,500	757,200
FUND BALANCE	\$ (11,200)	(19,800)	(139,300)	(65,800)	12,000

TOBACCO EXCISE TAX FUND

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 2,700	2,700	2,500	2,600	2,700
Interdepartmental Charges	2,000	2,000	2,000	1,900	2,000
Support to:					
Social Services Block Grants	215,000	65,000	65,000	275,000	287,000
Bartlett Regional Hospital	239,500	245,500	245,500	233,200	233,200
Total Expenditures	459,200	315,200	315,000	512,700	524,900
FUNDING SOURCES:					
Tobacco Excise Tax	303,900	309,000	342,000	500,000	505,000
Fund Balance (To) From	155,300	6,200	(27,000)	12,700	19,900
Total Funding Sources	\$ 459,200	315,200	315,000	512,700	524,900
FUND BALANCE	\$ 14,100	7,900	41,100	28,400	8,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 380,800	392,600	357,500	415,100	434,400
Interdepartmental Charges	281,700	287,500	287,500	297,400	315,000
Support to:					
Debt Service	293,500	293,100	293,100	293,600	1,660,200
General Fund - Areawide	15,981,000	13,667,800	13,667,800	14,640,500	14,817,500
Areawide Capital Projects	12,156,200	12,020,000	12,020,000	13,200,000	8,532,400
Eaglecrest	-	-	-	100,000	-
Fire Service Area	175,000	175,000	175,000	184,000	193,000
Roaded Service Area	2,462,000	2,462,000	2,462,000	2,560,000	2,665,000
Liquor Sales Tax to:					
Social Services Block Grants	18,000	30,000	30,000	110,000	115,000
Bartlett Regional Hospital	587,900	623,300	623,300	592,200	592,200
Total Expenditures	32,336,100	29,951,300	29,916,200	32,392,800	29,324,700
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	24,170,500	23,570,000	24,250,000	24,600,000	24,960,000
General Sales - 1%:					
JSD/BRH/Ice Rink	6,042,600	5,892,500	6,062,500	6,150,000	3,055,000
Liquor Sales Tax	629,700	635,000	660,000	680,000	700,000
Miscellaneous	22,900	42,900	42,700	43,700	42,900
Support from:					
Capital Projects	2,500,000	-	-	-	-
Fund Balance (To) From	(1,029,600)	(189,100)	(1,099,000)	919,100	566,800
Total Funding Sources	\$ 32,336,100	29,951,300	29,916,200	32,392,800	29,324,700
FUND BALANCE	\$ 7,238,700	7,427,800	8,337,700	7,418,600	6,851,800

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY03 Actuals	FY04 Amended Budget	FY04 Projected Actuals	FY05 Adopted Budget	FY06 Approved Budget
EXPENDITURES:					
Support to:					
Port Debt Service	\$ 90,000	1,138,800	1,138,800	1,138,000	1,025,000
Capital Projects	900,000	125,000	125,000	-	-
Total Expenditures	990,000	1,263,800	1,263,800	1,138,000	1,025,000
FUNDING SOURCES:					
Port Tonnage Fees	65,600	-	-	-	-
Port Development Fees	986,300	1,061,200	1,116,900	944,200	977,700
Fund Balance (To) From	(61,900)	202,600	146,900	193,800	47,300
Total Funding Sources	\$ 990,000	1,263,800	1,263,800	1,138,000	1,025,000
FUND BALANCE	\$ 392,300	189,700	245,400	51,600	4,300

PASS THROUGH GRANTS FUND

	FY03 Actuals	FY04 Amended Budget	FY04 Projected Actuals	FY05 Adopted Budget	FY06 Approved Budget
EXPENDITURES:					
State Shared Revenue:					
Gastineau Manor	\$ 10,700	-	-	-	-
Wildflower Court	16,000	-	-	-	-
REACH, Inc.	7,300	-	-	-	-
Juneau Youth Services, Inc.	9,900	-	-	-	-
AWARE	13,900	-	-	-	-
Juneau Alliance for Mental Health	2,900	-	-	-	-
Total Expenditures	60,700	-	-	-	-
FUNDING SOURCES:					
State-Shared Revenues	60,700	-	-	-	-
Total Funding Sources	\$ 60,700	-	-	-	-
FUND BALANCE	\$ -	-	-	-	-

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

LIBRARY MINOR CONTRIBUTIONS FUND

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Commodities and Services	\$ -	6,700	4,000	4,800	4,800
Total Expenditures	-	6,700	4,000	4,800	4,800
FUNDING SOURCES:					
Donations	4,900	6,700	4,000	4,800	4,800
Fund Balance (To) From	(4,900)	-	-	-	-
Total Funding Sources	\$ -	6,700	4,000	4,800	4,800
FUND BALANCE	\$ 99,200	99,200	99,200	99,200	99,200

MARINE PASSENGER FEE

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Support to:					
General Fund	\$ 975,300	925,000	925,000	1,033,000	680,000
Roaded Service Area	541,700	572,000	572,000	658,000	658,000
Fire Service Area	59,300	60,300	60,300	70,000	70,000
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	97,000	97,000	97,000	100,000	100,000
Capital Transit	205,000	205,000	205,000	275,000	205,000
Dock	-	29,100	29,100	71,000	71,000
Port Debt Service	-	322,200	322,200	375,800	490,000
Capital Projects	1,705,900	1,719,200	1,719,200	1,749,800	-
Available for Capital Projects	-	-	-	-	2,240,700
Total Expenditures	3,584,200	3,929,800	3,929,800	4,332,600	4,514,700
FUNDING SOURCES:					
Marine Passenger Fee	3,638,800	3,858,400	3,915,900	4,297,000	4,468,000
Fund Balance (To) From	(54,600)	71,400	13,900	35,600	46,700
Total Funding Sources	\$ 3,584,200	3,929,800	3,929,800	4,332,600	4,514,700
FUND BALANCE	\$ 96,200	24,800	82,300	46,700	-

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY03 Actuals	FY04		FY05 Adopted Budget	FY06 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 32,402,400	34,168,900	33,787,900	34,880,400	36,067,300
Commodities & Services	26,422,500	28,216,500	27,759,500	28,750,100	29,553,800
Capital Outlay	2,130,700	897,400	859,900	770,000	656,300
Debt Service	2,380,000	2,554,300	2,225,900	2,902,000	2,872,900
Reserve Contribution	-	350,100	150,100	275,000	275,000
Support to Capital Projects	2,596,000	2,968,400	2,968,400	5,775,000	3,585,000
Support to Debt Service	37,400	-	-	-	-
Total Expenses	65,969,000	69,155,600	67,751,700	73,352,500	73,010,300
FUNDING SOURCES:					
User Fees	60,031,800	61,668,500	62,781,900	66,608,300	67,264,400
Rentals & Sales	2,836,400	2,721,800	2,557,600	2,664,400	2,671,200
Federal Revenues	197,700	102,500	132,000	220,000	220,000
State Revenues	377,800	330,000	330,000	330,000	330,000
Fines & Penalties	22,900	20,300	22,500	21,500	22,500
Interest	912,900	865,400	604,200	621,700	672,800
Other	86,900	77,500	76,000	101,000	101,000
Support from :					
Capital Projects	269,800	-	-	-	-
Liquor Tax	587,900	623,300	623,300	592,200	592,200
Tobacco Excise Tax	239,500	245,500	245,500	233,200	233,200
General Fund for bond payment	611,800	595,500	595,500	594,800	593,000
General Fund for Juneau Recovery Unit	205,700	205,700	205,700	195,400	195,400
Marine Passanger Fees	-	29,100	29,100	71,000	71,000
Debt Service	-	4,600	4,600	-	-
Special Assessments	-	-	-	25,000	-
Equity (To) From Fund Balance	(412,100)	1,665,900	(456,200)	1,074,000	43,600
Total Funding Sources	\$ 65,969,000	69,155,600	67,751,700	73,352,500	73,010,300

NOTES

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AIRPORT

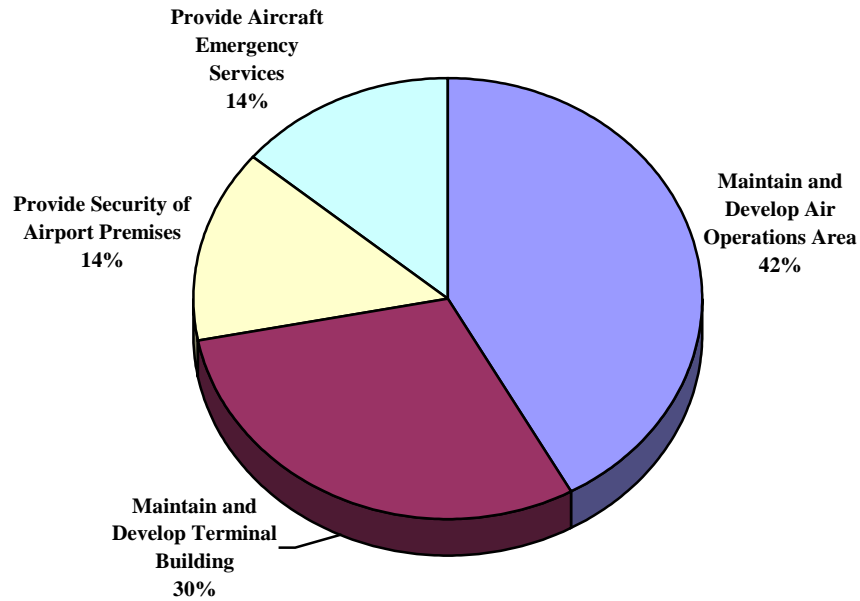
MISSION STATEMENT

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

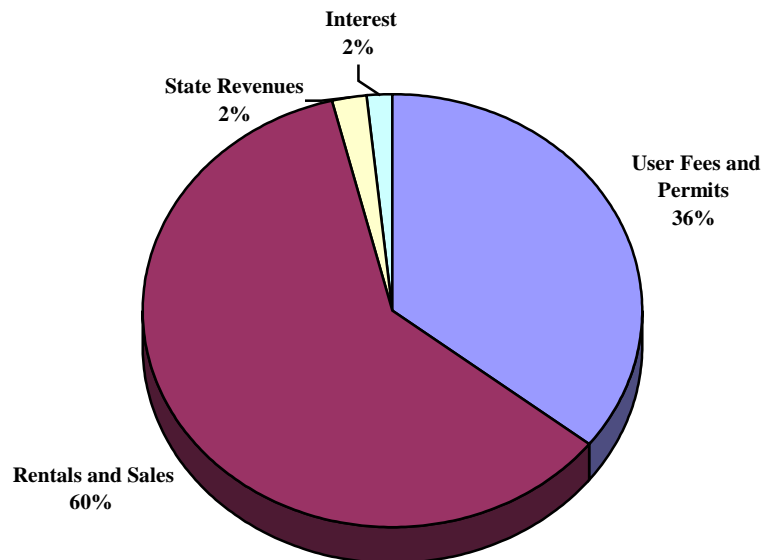
FY05 BUDGET REQUEST

\$3,977,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,400,900	1,598,900	1,569,500	1,636,000	1,723,900
Commodities & Services	2,273,500	2,144,000	2,002,700	2,169,200	2,187,900
Capital Outlay	31,200	15,600	70,600	97,000	72,000
Support to Capital Projects	40,000	-	-	-	-
Contingency	-	150,100	150,100	75,000	75,000
Total Expenses	3,745,600	3,908,600	3,792,900	3,977,200	4,058,800
FUNDING SOURCES:					
User Fees and Permits	1,180,400	1,214,300	1,165,600	1,346,900	1,346,900
Rentals and Sales	2,507,900	2,391,600	2,229,200	2,306,200	2,313,000
Federal Revenues	197,700	102,500	132,000	220,000	220,000
State Revenues	86,700	80,000	80,000	80,000	80,000
Fines and Penalties	8,100	6,000	6,000	5,000	6,000
Interest-Investment/Delinquencies	91,900	59,400	64,300	64,600	70,400
Support from Capital Projects	40,400	-	-	-	-
Equity (To) From Fund Balance	(367,500)	54,800	115,800	(45,500)	22,500
Total Funding Sources	\$ 3,745,600	3,908,600	3,792,900	3,977,200	4,058,800
STAFFING	22.50	22.50	22.50	22.63	22.63
FUND BALANCE	\$ 2,021,800	1,967,000	1,906,000	1,951,500	1,929,000

BUDGET HIGHLIGHT

The Juneau International Airport's FY05 Adopted Budget is an increase of \$68,600 (1.8%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$81,600 (2.0%) over the FY05 Adopted Budget

The significant budgetary changes are:

FY05

- Personnel costs increased \$37,100 (2.3%) due to negotiated wage increases and increases in PERS and health care costs.
- Increases in commodities and services from deferred maintenance and purchases from prior years that can not be sustained and increased full cost charges. This increase has been offset by reductions in the Wildlife Management contract (\$10,000) and chip rock for road fill (\$10,000), deferral of the fleet reserve contribution (\$20,000), and a reduction in the security contract by reducing the fifth security officer during the winter months (\$26,200).
- The \$150,000 Capital Reserve/Emergency Maintenance (contingency) account was cut to \$75,000 for FY05, a reduction of 50%. The Airport's goal is to place \$200,000 in this account annually but they have been unable to meet this target. The \$75,000 is for emergency maintenance with no funding for the capital reserve.
- Revenue increases are due to increases in Federal Aviation Administration (FAA) grants, in non-commercial land lease rates, landing fees and transient aircraft parking. Implementation of new revenue sources; an employee-parking fee and an international processing fee (for arriving and processed passengers through customs on a scheduled or chartered international commercial flight) also contribute to the increase in revenues.

AIRPORT

BUDGET HIGHLIGHT, CONTINUED

FY05, continued

- The \$87,000 (870%) increase in capital outlay is due primarily to rebuilding of the roadway for one of the gateways through the perimeter fence and to pay the parking concessionaire for installation of new parking lot equipment (which is being retained by the Airport).
- Further development of airport lease land remains on hold for the Airport's Environmental Impact Study (EIS). The EIS is still in the discussion stages with the Federal Aviation Administration (FAA). Without further development, revenues remain stagnant in this area.
- Juneau International Airport continues to work with the Transportation Security Administration's (TSA's) security changes. FY03 and FY04 saw a reduction of lease space due to the relocation of the security and baggage screening areas. In order to regain the valuable lobby space and ticket counter area, the Airport Terminal is undergoing extensive reconstruction. This reconstruction is anticipated to be complete by May 1, 2004. The bulk of the reconstruction has been at the expense of TSA. The Airport continues to work with on a Utility Use Agreement with the TSA for their portion of terminal charges in both the passenger screening and baggage screening areas.

FY06

- Personnel costs increased \$87,900 (5.4%) due to additional increases in PERS and health care costs.
- Capital outlay is budgeted to decrease by \$25,000 (26%) largely due to the completion of the roadway rebuild.

AIRPORT

CORE SERVICES

Maintain and Develop Air Operations Area (AOA)

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

Services Provided to: Aeronautical users, traveling public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport's operational control). Target: 100%	100%	100%	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] = %	27%	33%	33%	40%	87%
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%)	79%	80%	80%	84%	87%
Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)	40%	80%	90%	97%	100%

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>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)	95%	90%	95%	95%	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%	95%	85%	85%	99%	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>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without Letter of Correction. Target: 100%, 10% deduction for each LOC	50%	100%	70%	90%	100%
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without penalty. Target: 100%, 10% deduction for each penalty or fine	100%	100%	100%	100%	100%

Provide Aircraft Emergency Services

Includes: Aircraft rescue and fire fighting (ARFF)

Services Provided to: Traveling public, aeronautical users

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Meet all ARFF requirements of FAA Part 139 Airport Certification without Letters of Correction. Target 100%, deduct 10% for each Letter of Correction	100%	100%	100%	100%	100%

Provide a Balanced Airport Budget

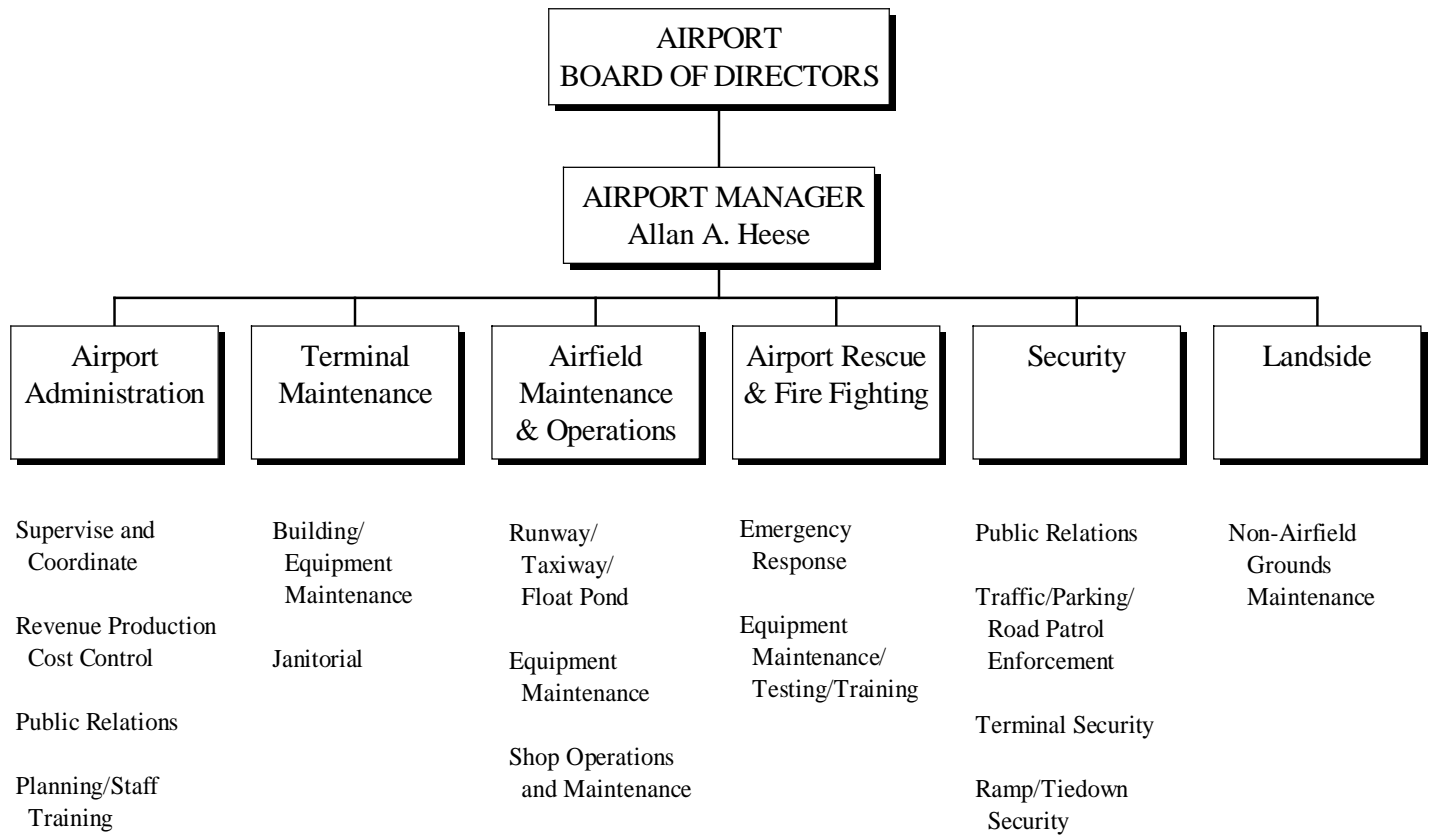
Includes: Fiscal year-end budget report and assessment of rates and charges model

Services Provided to: Traveling public, aeronautical users, City

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Rates and charges model assessed for current budget at least 2 times per year. Target: 2 (100%)	50%	50%	100%	100%	100%
Fiscal year-end budget expenses do not exceed revenue Target: 100%	100%	100%	96%	98%	96%

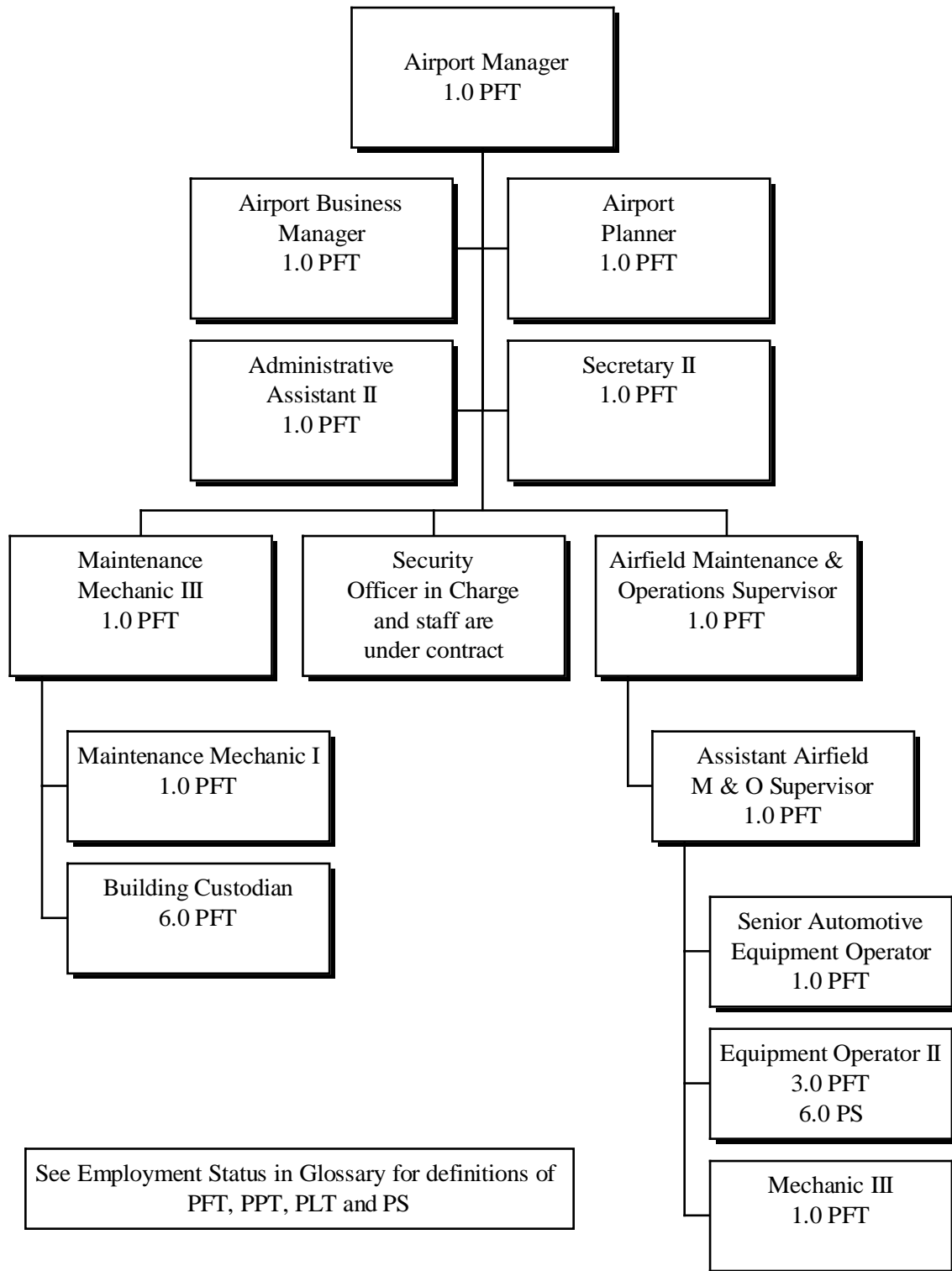
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 91,200	1.00	\$ 93,100	1.00	\$ 95,700
Airport Business Manager	1.00	53,900	1.00	56,700	1.00	59,200
Airport Planner	1.00	51,400	1.00	54,800	1.00	57,200
Secretary II	1.00	39,800	1.00	40,700	1.00	42,500
Administrative Assistant II	1.00	38,600	1.00	40,500	1.00	41,000
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	109,800	-	119,800	-	136,400
Salaries charged to CIPs	-	-	-	(25,000)	-	(30,000)
Total	<u>5.00</u>	<u>385,700</u>	<u>5.00</u>	<u>381,600</u>	<u>5.00</u>	<u>403,000</u>
Terminal Operations:						
Maintenance Mechanic III	1.00	52,800	1.00	54,700	1.00	55,500
Maintenance Mechanic I	1.00	46,200	1.00	48,200	1.00	49,000
Building Custodian	6.00	185,600	6.00	193,600	6.00	199,300
Overtime	-	3,500	-	3,500	-	3,500
Shift Differential	-	9,100	-	-	-	-
Benefits	-	148,300	-	153,900	-	171,800
Total	<u>8.00</u>	<u>445,500</u>	<u>8.00</u>	<u>453,900</u>	<u>8.00</u>	<u>479,100</u>
Airfield Maintenance:						
Airport M&O Supervisor	1.00	62,800	1.00	63,200	1.00	64,600
Asst Airport M&O Supervisor	1.00	55,200	1.00	56,800	1.00	58,000
Sr. Equipment Operator	1.00	46,300	1.00	48,700	1.00	50,800
Equipment Operator II (1)	5.50	239,600	5.63	252,200	5.63	256,300
Automotive Mechanic III	1.00	47,300	1.00	49,800	1.00	52,000
Shift Differential	-	17,500	-	-	-	-
Overtime	-	55,700	-	70,000	-	70,000
Benefits	-	212,100	-	229,400	-	258,900
Manpower	-	22,700	-	23,000	-	23,500
Total	<u>9.50</u>	<u>759,200</u>	<u>9.63</u>	<u>793,100</u>	<u>9.63</u>	<u>834,100</u>
Engineering Activities:						
Manpower	-	8,000	-	8,000	-	8,000
Total Budget	<u>22.50</u>	<u>\$ 1,598,400</u>	<u>22.63</u>	<u>\$ 1,636,600</u>	<u>22.63</u>	<u>\$ 1,724,200</u>

(1) For the FY05 Proposed Budget, an FTE mistake was corrected to show Airfield Maintenance with 9.63 FTE's in total. There is no financial impact.

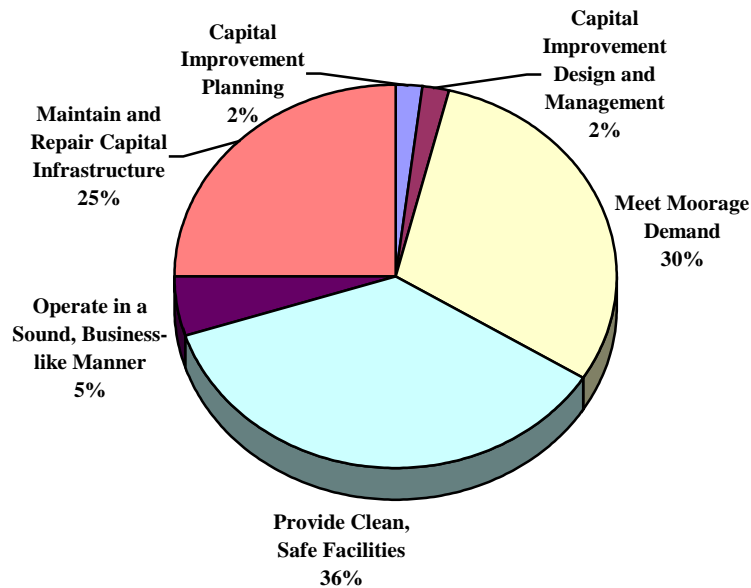
HARBORS

HARBORS MISSION STATEMENT

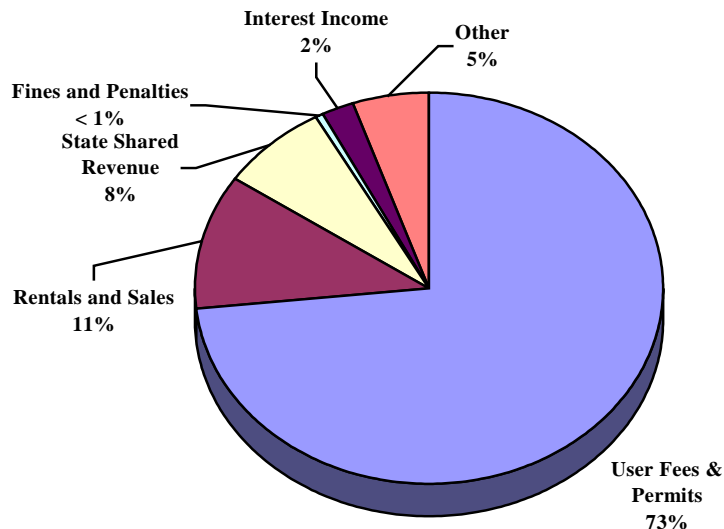
The CBJ Docks and Harbors Board exists to promote the health of the City and Borough of Juneau through the planning, development, and management, of its marine-related property and facilities on a self-supporting basis. To this end, the Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY05 BUDGET REQUEST FOR HARBORS \$1,845,800

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 910,700	938,500	963,300	879,700	863,900
Commodities and Services	743,000	900,700	776,000	906,100	928,300
Capital Outlay	26,000	100,000	50,000	60,000	60,000
Support to Capital Projects	200,000	-	-	-	-
Total Expenses	1,879,700	1,939,200	1,789,300	1,845,800	1,852,200
FUNDING SOURCES:					
User Fees and Permits	1,341,100	1,292,000	1,285,000	1,353,000	1,357,000
Rentals and Sales	162,400	164,100	162,300	192,100	192,100
State Shared Revenue	218,500	250,000	250,000	250,000	250,000
Fines and Penalties	14,800	14,300	16,500	16,500	16,500
Interest Income	57,200	97,100	43,200	41,400	44,400
Equity From (To) Fund Balance	85,700	121,700	32,300	(7,200)	(7,800)
Total Funding Sources	\$ 1,879,700	1,939,200	1,789,300	1,845,800	1,852,200
STAFFING	10.75	14.50	14.50	11.29	10.32
FUND BALANCE	\$ 181,600	59,900	149,300	156,500	164,300

BUDGET HIGHLIGHT

The Harbors FY05 Adopted Budget is a decrease of \$93,400 (4.8%) from the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$6,400 (0.3%) from the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services decreased by \$58,800 (6.3%) due to the Harbors and Docks reorganization that resulted in the elimination of 3.21 FTE's in the Harbor Division. Harbors and Docks underwent a major reorganization during FY04 that especially affected personal services.
- Capital Outlay decreased by \$40,000 (40%), which more accurately reflects historic spending patterns.
- Revenues increased \$35,500 (2%) due to increases in launch ramp permits, stall rents, mooring fees, land leases and the addition of new stalls.

FY06

- Personnel services decreased by \$15,800 (1.8%) due to further staffing reduction that resulted in the elimination of 0.97 FTE's.
- Commodities and services increased by \$22,200 (2.5%) in various categories such as electricity, contractual services and disposal services.

HARBORS

CORE SERVICES

Capital Improvement Planning

Includes: Port Director and Port Engineer

Services Provided to: Docks and Harbors Board

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% of capital infrastructure that is reviewed by the Board for adequacy.	-	-	50%	75%	100%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	-	-	100%	100%	100%
% of unmet user needs that are addressed by Board action	-	50%	65%	75%	85%

Capital Improvement Design and Management

Includes: Port Director and Port Engineer

Services Provided to: Docks and Harbors Board

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% of projects on schedule each year	-	-	50%	95%	95%
% of projects w/ expenditures <= appropriations each yr.	-	-	100%	100%	100%

Meet Moorage Demand

Includes: Harbormaster

Services Provided to: Public

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Number of vessels denied moorage.	-	-	50	40	30
Number of vessels on moorage waiting list	-	-	300	150	100

Provide Clean, Safe facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the public.

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Number of valid complaints	-	-	10	10	109
Number of accidents	-	-	2	1	1
Number of valid compliments	-	-	100	150	200

Operate in a Sound, Business-like manner

Includes: Port Director, Harbormaster

Services Provided to: Docks and Harbors Board and the public.

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Number of billing errors.	-	-	500	100	50
% of actual revenues versus budgeted revenues	-	-	94%	95%	96%
% of revenue growth	-	-	-6%	-5%	5%
Number of audit irregularities	-	-	1	-	-

HARBORS

CORE SERVICES, CONTINUED

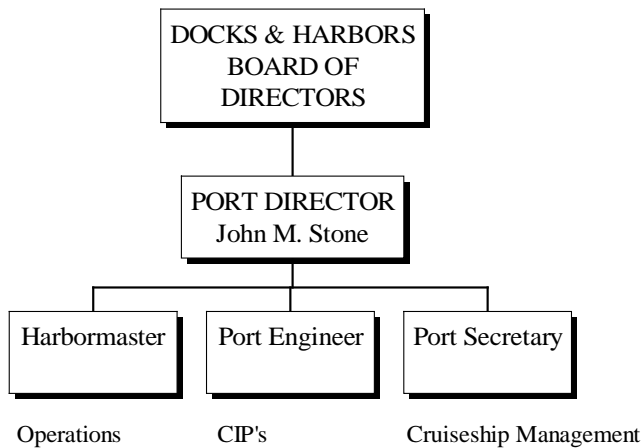
Maintain and Repair Capital Infrastructure

Includes: Port Engineer and Harbormaster

Services Provided to: Public

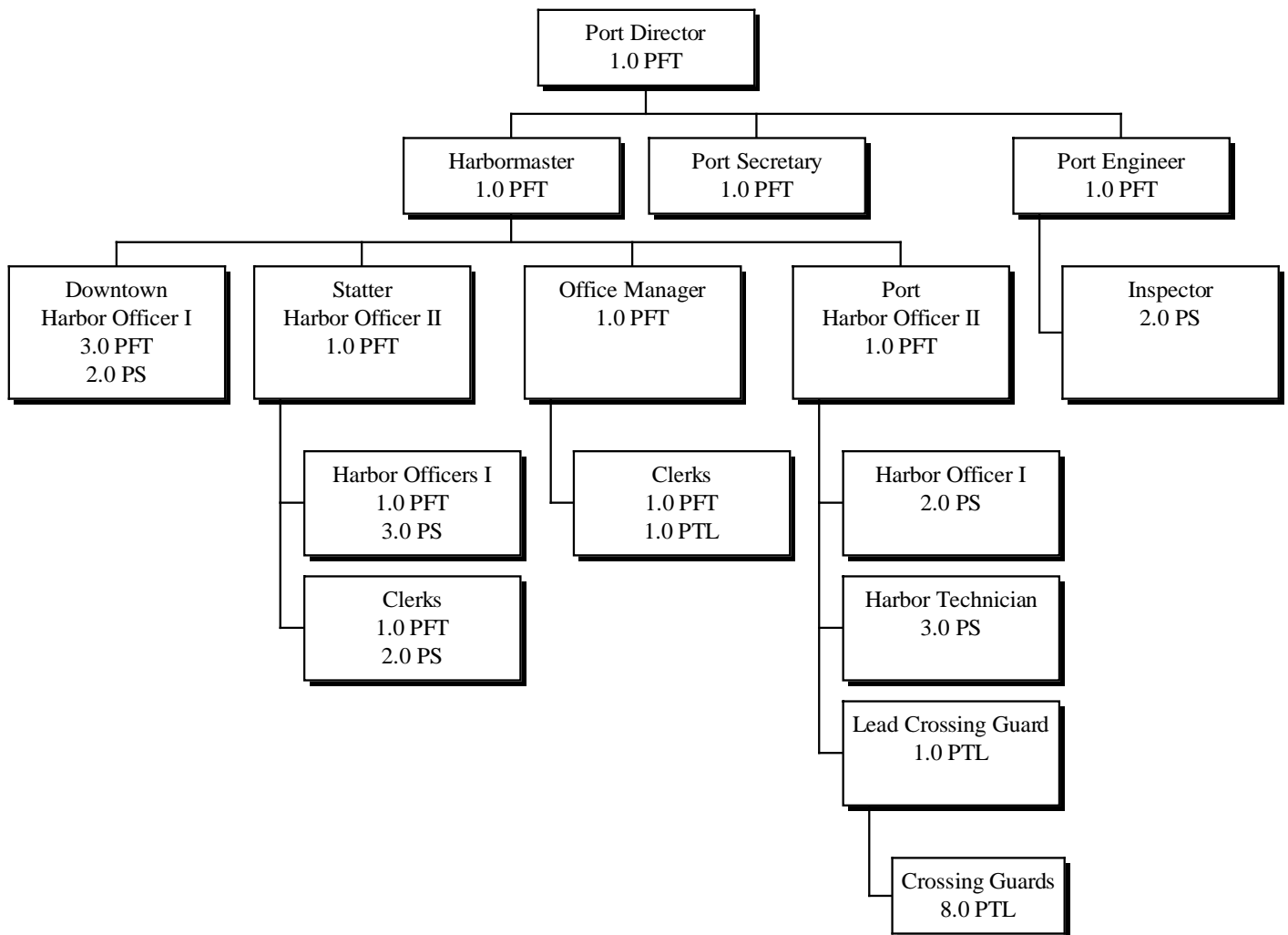
Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% of deferred maintenance completed	-	-	<10%	25%	50%
% of repair-related complaints responded to within 24 hours	-	-	50%	60%	70%

FUNCTIONAL ORGANIZATION CHART



HARBORS

STAFFING ORGANIZATION CHART FOR HARBORS AND DOCKS



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

HARBORS

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Port Director	-	\$ -	0.25	\$ 24,100	0.25	\$ 23,900
Harbormaster	0.50	34,700	0.50	28,400	0.50	29,700
Office Manager	0.50	30,000	1.00	60,100	1.00	60,700
Clerk	3.00	96,700	2.59	90,800	2.59	92,900
Harbor Officer II	1.50	86,400	2.50	141,200	2.50	145,100
Harbor Officer I	8.25	390,600	4.45	219,700	3.48	179,600
Shift Differential	-	16,700	-	34,700	-	35,400
Overtime	-	31,200	-	31,200	-	31,800
Seasonal Labor	0.75	25,700	-	-	-	-
Benefits	-	226,500	-	249,500	-	264,800
Total	<u>14.50</u>	<u>\$ 938,500</u>	<u>11.29</u>	<u>\$ 879,700</u>	<u>10.32</u>	<u>\$ 863,900</u>

The Harbors and Docks Department had a staffing reorganization and reclassification that resulted in the elimination of several positions, creation of other positions and redistribution of positions between the Harbors and Docks divisions. See the Docks Division staffing detail for additional staffing changes.

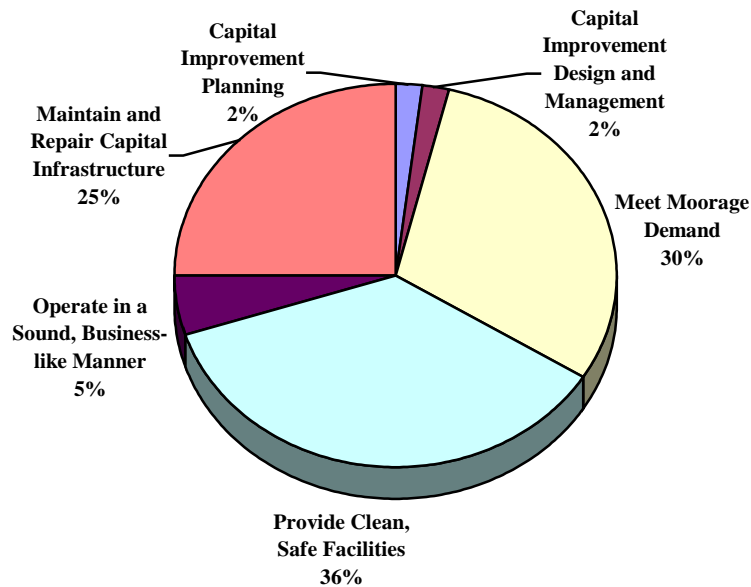
DOCKS

DOCKS MISSION STATEMENT

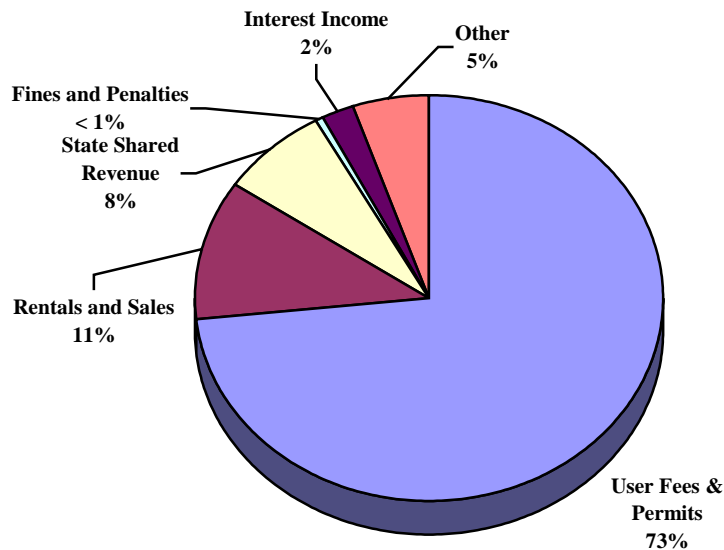
The CBJ Docks and Harbors Board exists to promote the health of the City and Borough of Juneau through the planning, development, and management, of its marine-related property and facilities on a self-supporting basis. To this end, the Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY05 BUDGET REQUEST FOR DOCKS \$1,351,600

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 439,100	545,200	536,000	444,600	467,300
Commodities and Services	337,200	597,600	426,700	497,000	522,100
Capital Outlay	10,000	25,000	15,000	10,000	15,000
Support to Capital Projects	10,000	550,000	550,000	400,000	400,000
Total Expenses	796,300	1,717,800	1,527,700	1,351,600	1,404,400
FUNDING SOURCES:					
User Fees and Permits	1,235,500	1,192,000	1,089,000	1,032,000	1,034,000
Rentals	166,100	166,100	166,100	166,100	166,100
Interest	45,800	59,400	30,300	30,500	33,200
Other	86,900	77,500	76,000	101,000	101,000
Support from Marine Passenger Fees	-	29,100	29,100	71,000	71,000
Equity From (To) Fund Balance	(738,000)	193,700	137,200	(49,000)	(900)
Total Funding Sources	\$ 796,300	1,717,800	1,527,700	1,351,600	1,404,400
STAFFING	5.75	7.75	7.75	9.95	9.95

BUDGET HIGHLIGHT

The Docks FY05 Adopted Budget is a decrease of \$366,200 (21.3%) from the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$52,800 (3.9%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services decreased by \$100,600 (18.5%) due to a major reorganization within Harbors and Docks. Docks shows an increase of 2.2 FTE's mostly to staff the summer crossing guard program Docks started to administer on May 2004. Nevertheless, the overall impact of the elimination of other FTE's due to the major reorganization was greater resulting in a decrease on personnel services.
- Commodities and services decreased by \$100,600 (16.8%) overall with the primary change due to a \$150,000 decrease in contingency funds.
- Support to Capital Projects decreased by \$150,000 (27.3%) in order to stay within their funding resources.
- Revenues decreased by \$123,500 (8.1%), despite an increase in moorage fees, due to the loss of revenues resulting from construction of a new private cruiseship dock.

FY06

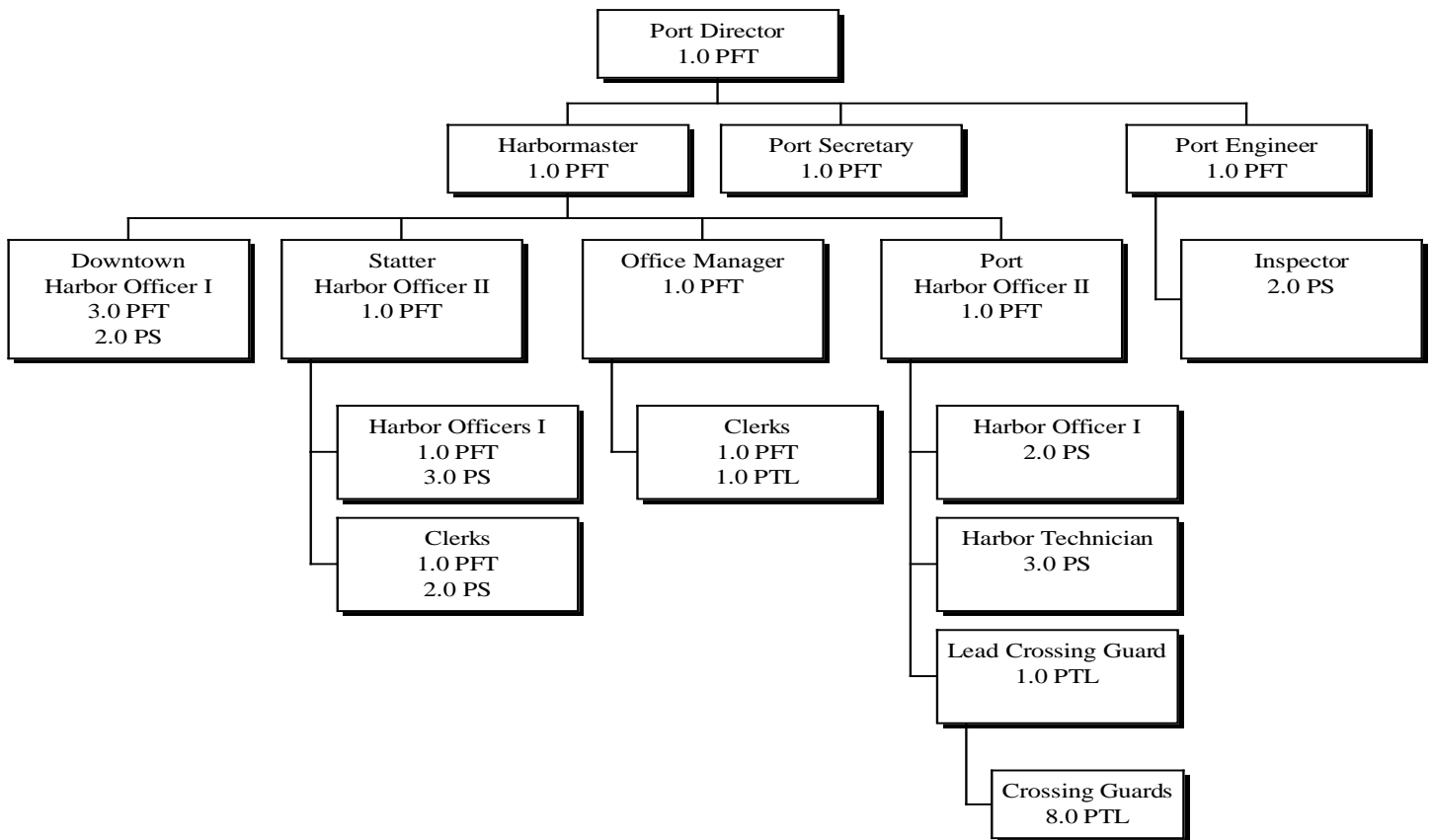
- Personnel services increased by \$22,700 (5.1%) due to PERS and health care cost increases.
- Commodities and services increased by \$25,100 (5.1%) due to increases in a variety of areas but mainly because of a \$10,000 increase in water services to more accurately reflect actual usage and rate increases.

CORE SERVICES

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

DOCKS

STAFFING ORGANIZATION CHART



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

DOCKS

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Operations:						
Port Director	1.00	\$ 95,100	0.75	\$ 73,400	0.75	\$ 73,500
Harbormaster	0.50	34,600	0.50	28,400	0.50	29,700
Port Engineer	-		1.00	70,000	1.00	71,800
Office Manager	0.50	30,000	-	500	-	500
Secretary	1.00	46,700	1.00	49,500	1.00	49,900
Harbor Officer II	0.50	26,500	1.34	62,400	1.34	65,700
Harbor Officer I	4.00	152,400	0.21	11,000	0.21	11,300
Harbor Tech - Port	-	-	1.26	32,700	1.26	34,100
Shift Differential	-	200	-	2,600	-	2,700
Overtime	-	11,400	-	10,000	-	10,200
Seasonal Labor	0.25	8,600	0.75	49,800	0.75	49,800
Lead Crossing Guard (1)	-	4,700	0.42	11,900	0.42	12,300
Crossing Guards (1)	-	13,600	2.72	36,800	2.72	36,800
Benefits	-	121,400	-	160,500	-	182,300
CIP Reimbursement	-	-	-	(154,900)	-	(163,300)
Total	<u>7.75</u>	<u>\$ 545,200</u>	<u>9.95</u>	<u>\$ 444,600</u>	<u>9.95</u>	<u>\$ 467,300</u>

The Harbors and Docks Department had a staffing reorganization and reclassification that resulted in the elimination of several positions, creation of other positions and redistribution of positions between the Harbors and Docks divisions. See the Harbors Division staffing detail for additional staffing changes.

(1) The summer Crossing Guard Program was transfer to Docks in May 1, 2004, which resulted in the addition of one lead crossing guard and eight crossing guards.

HOSPITAL

MISSION STATEMENT

Bartlett Regional Hospital is committed to providing Primary Health Care and Health Education to the people and communities of Northern Southeast Alaska in a manner which:

- * Improves the overall health of each community;
- * Emphasizes patient dignity;
- * Makes the best use of the available resources; and
- * Is recognized for excellence.

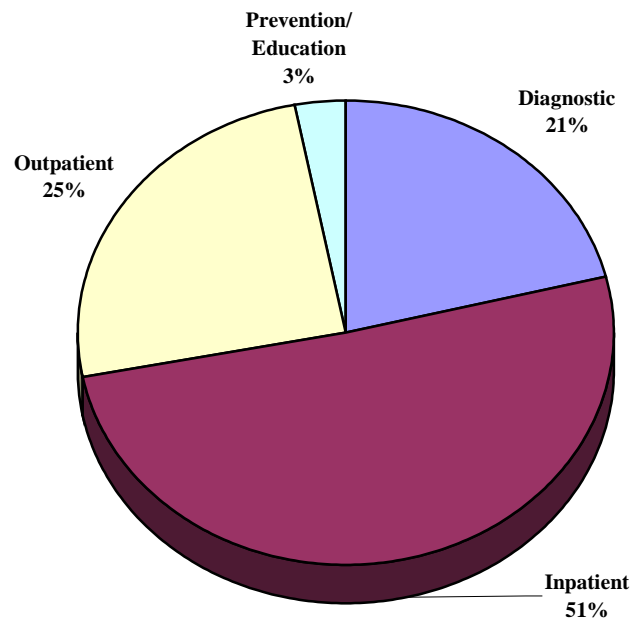
We want to make sure that the people and communities of Northern Southeast Alaska can depend on Bartlett Regional Hospital for their health care needs.

Our success in this mission will be measured by customer, community, and employee satisfaction; and by financial viability. (Adopted June 23,1992)

FY05 BUDGET REQUEST

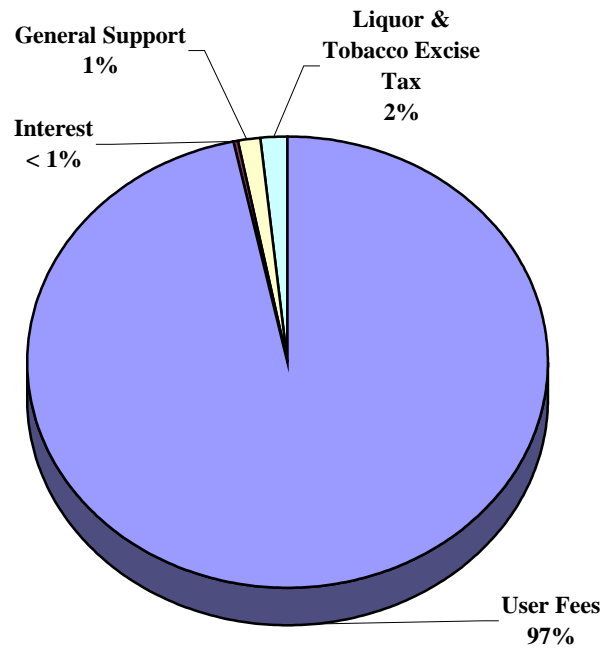
\$52,075,900

CORE SERVICES



HOSPITAL

FUNDING SOURCES



See the Glossary for definitions of terms.

HOSPITAL

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 26,198,400	27,300,600	27,300,600	27,856,100	28,691,800
Commodities and Services	18,934,400	20,031,800	20,031,800	20,238,200	20,845,300
Capital Outlay	1,906,000	463,000	463,000	210,000	216,300
Debt Service	1,761,700	1,743,500	1,458,500	1,771,600	1,824,700
Support to Capital Projects	-	1,500,000	1,500,000	2,000,000	2,060,000
Support to Debt Service	37,400	-	-	-	-
Total Expenses	48,837,900	51,038,900	50,753,900	52,075,900	53,638,100
FUNDING SOURCES:					
User Fees	47,559,700	49,179,200	49,179,200	51,479,600	52,054,300
State Shared Revenues	72,600	-	-	-	-
Interest	269,100	336,600	174,900	175,900	191,600
Support from:					
General Fund for bond payment	611,800	595,500	595,500	594,800	593,000
General Fund for Juneau Recovery Unit	205,700	205,700	205,700	195,400	195,400
Liquor Tax	587,900	623,300	623,300	592,200	592,200
Tobacco Excise Tax	239,500	245,500	245,500	233,200	233,200
Debt Service	-	4,600	4,600	-	-
Equity To Fund Balance	(708,400)	(151,500)	(274,800)	(1,195,200)	(221,600)
Total Funding Sources	\$ 48,837,900	51,038,900	50,753,900	52,075,900	53,638,100
STAFFING	349.73	358.61	358.61	358.61	358.61
FUND BALANCE	\$ 3,358,000	3,509,500	3,632,800	4,828,000	5,049,600

BUDGET HIGHLIGHT

The FY05 Adopted Budget is an increase of \$1,037,000 (2%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$1,562,200 (3%) over the FY05 Adopted Budget

The significant budgetary changes include:

FY05

- Personnel had a minimal increase of \$44,500 (less than 0.2%).
- Commodities and services \$206,400 (1%) due to increases in insurance premium costs.
- User Fees increased \$2,300,400 (4.7%) due to a 5% rate increase.
- Interest revenues decreased \$160,700 due to much lower interest projections.

FY06

- There are no significant budgetary changes.

HOSPITAL

CORE SERVICES

Diagnostic

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

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
JCAHO Results		No survey	Conditional Accreditation	Accredited	Accredited
OSHA injury rate		.029	.02	.02	.02
Nosocomial infection rate		.0064	.01	.01	.01
Patient satisfaction survey	85.02	85.51	86.51	86.90	86.90
Turnover rate		12.5%	14%	14%	14%
Vacancy rate		5.7%	8%	8%	8%
Staff hours per APD	26.8	27.24	27.02	27.41	27.41
Total margin	3.09%	1.69%	3.16%	3.11%	3.11%
Expense per APD	\$1593.15	\$1710.11	\$1759.78	\$1863.24	\$1863.24

Inpatient Treatment

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

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY05 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
JCAHO Results		No survey	Conditional Accreditation	Accredited	Accredited
Physician Recruitment			Needs filled	Needs filled	Needs filled
OSHA injury rate		.029	.02	.02	.02
Nosocomial infection rate		.0064	.01	.01	.01
Patient satisfaction survey	85.02	85.51	86.51	86.90	86.90
Turnover rate		12.5%	14%	14%	14%
Vacancy rate		5.7%	8%	8%	8%
Average daily census	35.30	33.51	33.85	32.89	32.89
Staff hours per APD	26.80	27.24	27.02	27.41	27.41
Total margin	3.09%	1.69%	3.16%	3.11%	3.11%
Expense per APD	\$1593.15	\$1710.11	\$1759.78	\$1863.24	\$1863.24

HOSPITAL

CORE SERVICES, CONTINUED

Outpatient Treatment

Includes: Physical Rehab, Chemical Dependency, Surgical Day Care

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
JCAHO Results		No survey	Conditional Accreditation	Accredited	Accredited
Physician Recruitment			Needs filled	Needs filled	Needs filled
OSHA injury rate		.029	.02	.02	.02
Nosocomial infection rate		.0064	.01	.01	.01
Patient satisfaction survey	85.02	85.51	86.51	86.90	86.90
Turnover rate		12.5%	14%	14%	14%
Vacancy rate		5.7%	8%	8%	8%
Staff hours per APD	26.80	27.24	27.02	27.41	27.41
Total margin	3.09%	1.69%	3.16%	3.11%	3.11%
Expense per APD	\$1593.15	\$1710.11	\$1759.78	\$1863.24	\$1863.24

Prevention/Education

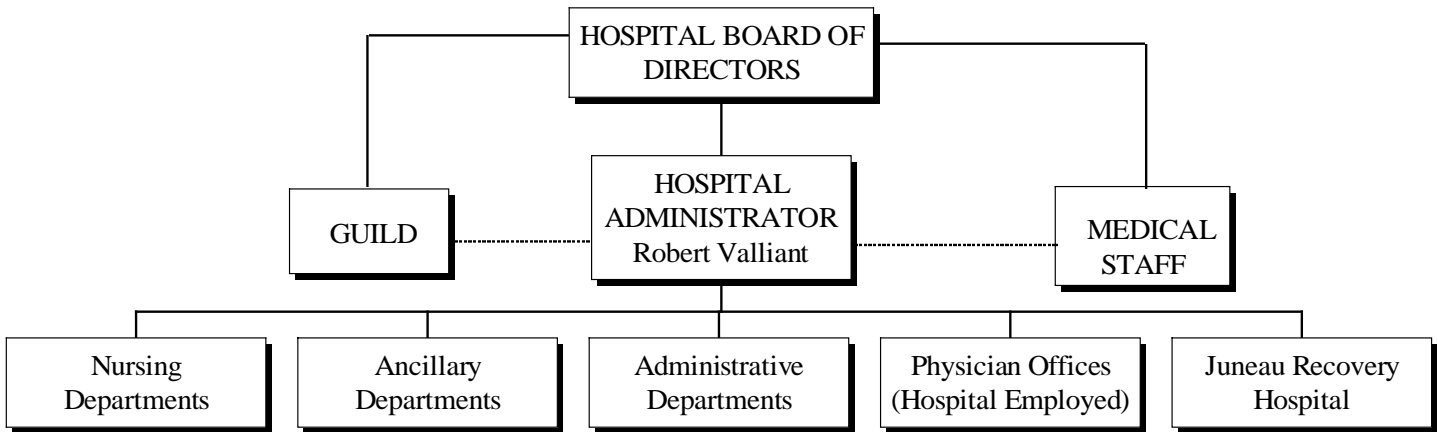
Includes: Kidsafe, Health Fairs

Services Provided to: Community

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Number of people participating (Kidsafe every other year)	414	1215	770	1350	1350

HOSPITAL

FUNCTIONAL ORGANIZATION CHART



HOSPITAL

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Hospital Employees:						
Patient Care Administrator	1.00	128,700	1.00	134,500	1.00	138,500
Human Resources System Administrator	1.00	96,500	1.00	97,800	1.00	100,700
Director of Pharmacy	1.00	86,900	1.00	93,700	1.00	96,500
Director of Materials Mgmt	1.00	73,900	1.00	68,200	1.00	70,200
Director of Health Info Mgmt	1.00	59,200	1.00	68,400	1.00	70,500
Director of Social Work Services	1.00	70,600	1.00	76,200	1.00	78,500
Laboratory Manager	1.00	80,900	1.00	78,300	1.00	80,600
Radiology Manager	1.00	70,000	1.00	80,400	1.00	82,800
Facility Manager	1.00	69,400	1.00	73,500	1.00	75,700
Capital Project Manager	1.00	94,800	1.00	90,000	1.00	92,700
Information Systems Mgmt	1.00	70,400	1.00	81,000	1.00	83,400
Communications System Manager	1.00	62,600	-	-	-	-
Physical Rehab Manager	1.00	76,900	1.00	76,600	1.00	78,900
Dietary Assistant Manager	1.19	62,800	1.01	54,500	1.01	56,100
Patient Account Manager	1.00	89,400	1.00	84,000	1.00	86,500
Nutrition Manager	1.00	71,100	1.00	68,400	1.00	70,500
Controller	1.00	92,700	1.00	92,000	1.00	94,800
Trauma Coordinator	0.24	17,800	0.30	22,700	0.30	23,400
Nurse Manager	3.71	275,900	4.50	347,300	4.50	357,700
House Supervisor	4.72	371,700	4.24	338,500	4.24	348,700
Patient Education Coordinator	1.68	114,200	1.85	133,200	1.85	137,200
House Supervisor II	0.95	79,500	0.92	79,900	0.92	82,300
Utilization Review Coordinator	1.89	124,400	1.83	130,000	1.83	133,900
Nursing System Manager	0.99	77,800	1.00	81,700	1.00	84,200
Quality / Risk Manager	1.00	73,500	1.00	77,200	1.00	79,500
Education Director	0.95	69,400	1.00	76,300	1.00	78,600
Education Coordinator	1.70	108,500	1.65	110,800	1.65	114,100
Quality Assurance Coordinator	0.75	51,300	0.74	54,900	0.74	56,500
Cardiac Rehab Care Coordinator	0.79	58,000	0.77	58,500	0.77	60,300
Clinical Info Sys Coordinator	1.10	74,500	1.02	71,100	1.02	73,200
Clinical Assistant Manager	4.61	339,800	4.79	360,100	4.79	370,900
Clinical Nurse V	6.89	530,500	5.14	393,500	5.14	405,300
Clinical Nurse IV	5.66	399,600	9.68	698,200	9.68	719,100
Clinical Nurse III	45.30	2,858,600	41.98	2,984,700	41.98	3,074,200
Clinical Nurse II	12.07	773,800	13.82	768,800	13.82	791,900
Clinical Nurse I	5.87	288,000	-	-	-	-
Licensed Practical Nurse	3.33	164,200	3.27	158,300	3.27	163,000
Dive Supervisor	0.03	2,000	0.03	1,900	0.03	2,000
Pharmacist	4.18	412,400	3.90	402,000	3.90	414,100
Physical Therapist	5.66	366,500	6.22	420,200	6.22	432,800
Occupational Therapist	1.84	120,200	1.92	130,400	1.92	134,300
Respiratory Therapist	2.52	156,900	2.48	161,700	2.48	166,600
Respiratory Therapy Clinical Coordinator	1.14	78,300	1.11	79,000	1.11	81,400
Compliance Officer	1.00	71,800	0.50	35,200	0.50	36,300

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Hospital Employees:						
Dietician	0.25	12,700	0.98	53,700	0.98	55,300
Accountant	1.00	52,400	1.00	54,100	1.00	55,700
Grant Writer	0.42	18,900	0.75	35,200	0.75	36,300
Physician Office Billing Manager	1.00	75,500	1.00	71,300	1.00	73,400
Assistant Radiology Manager	1.30	109,400	1.07	99,800	1.07	102,800
Patient Access Services Sup.	1.10	56,500	1.00	52,100	1.00	53,700
Collection Supervisor	1.00	49,200	1.00	50,800	1.00	52,300
Patient Account Supervisor	1.26	64,700	1.00	51,600	1.00	53,100
Physician Office Manager	2.00	114,000	2.00	117,200	2.00	120,700
Social Worker	0.93	51,600	1.10	63,900	1.10	65,800
Substance Abuse Counselor	0.14	7,200	0.02	1,300	0.02	1,300
Social Work Services Assistant	0.70	31,600	0.77	37,400	0.77	38,500
Social Work Services Associate	1.99	106,800	2.01	112,100	2.01	115,500
Activities Program Coordinator	0.34	14,000	0.55	24,100	0.55	24,800
Histology Tech II	1.13	63,500	1.10	60,800	1.10	62,600
Laboratory - Med Tech II	5.01	305,600	5.01	320,400	5.01	330,000
Laboratory - Med Tech	6.48	383,900	5.61	346,300	5.61	356,700
Laboratory - Aide	1.02	33,000	1.03	32,600	1.03	33,600
Laboratory - Aide II	3.36	131,000	3.10	117,100	3.10	120,600
Histology Tech	0.66	31,400	1.05	49,200	1.05	50,700
Histology Assistant	1.12	38,500	1.04	35,100	1.04	36,200
OR - Support Tech	5.12	265,400	4.78	265,500	4.78	273,500
Medical Assistant	0.60	19,000	-	-	-	-
Mental Health Assistant I	4.21	167,900	4.08	154,600	4.08	159,200
Therapy Aide / Clerk	1.89	58,100	2.00	61,300	2.00	63,100
Certified Nurse Asst I	3.35	139,300	0.75	30,300	0.75	31,200
Radiology Tech III	7.72	421,500	7.04	443,200	7.04	456,500
Radiology Tech II	2.50	157,600	2.36	156,100	2.36	160,800
Nuclear Med Tech II	0.61	57,300	1.02	83,600	1.02	86,100
CT Scan Tech II	1.39	99,300	1.25	99,700	1.25	102,700
Special Imaging Coordinator	1.37	111,800	1.53	117,500	1.53	121,000
Radiology Coordinator	1.15	78,300	1.07	75,200	1.07	77,500
Ultrasound Tech III	2.45	186,900	2.35	187,000	2.35	192,600
Ultrasound Tech II	1.17	80,000	1.16	85,200	1.16	87,800
Health Info Mgmt Tech II	3.88	168,100	3.00	124,400	3.00	128,100
Health Info Mgmt Tech I	7.72	311,300	7.46	293,900	7.46	302,700
Inside Tender	0.07	4,400	0.08	4,100	0.08	4,200
Mental Health Asst II	3.19	142,500	2.16	109,700	2.16	113,000
Certified Nurse Asst II	13.83	596,400	15.93	624,500	15.93	643,200
Emergency Medical Technician	0.05	2,700	-	-	-	-
Pharmacy Tech III	1.08	43,600	1.00	39,300	1.00	40,500
Pharmacy Tech II	1.07	42,300	1.05	39,100	1.05	40,300
Pharmacy Tech I	1.21	44,400	1.10	38,400	1.10	39,600
Operations Support Tech	-	-	1.00	40,300	1.00	41,500
Network Support Tech	2.86	164,300	2.13	130,100	2.13	134,000
Network Administrator	1.07	71,200	1.11	73,500	1.11	75,700
Business Systems Analyst	1.13	75,300	1.03	71,700	1.03	73,900

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Hospital Employees:						
Interns	-	300	-	-	-	-
Administrative Assistant	3.07	117,700	3.00	117,100	3.00	120,600
HR Assistant	0.95	40,600	1.00	43,700	1.00	45,000
Executive Assistant	0.77	34,200	1.00	47,400	1.00	48,800
Administrative Clerk	1.85	58,300	2.00	58,300	2.00	60,000
HR Admin Clerk	0.88	25,100	1.01	30,200	1.01	31,100
Patient Accounts Clerk	9.10	309,000	8.92	303,500	8.92	312,600
Physician Billing Clerk	3.05	104,000	2.51	93,600	2.51	96,400
Secretary	0.93	30,900	1.00	32,900	1.00	33,900
Physician Billing Clerk II	2.77	106,300	3.01	108,900	3.01	112,200
Accounting Clerk I	1.08	39,500	1.00	37,200	1.00	38,300
Administrative Clerk II	5.30	168,500	4.98	165,200	4.98	170,200
Insurance Verification Clerk	2.75	102,600	2.00	76,400	2.00	78,700
Patient Account Services Clerk	8.94	339,800	8.12	311,800	8.12	321,200
Patient Account Services Spec	2.01	85,000	2.00	83,300	2.00	85,800
Office Receptionist	0.10	8,700	0.19	6,600	0.19	6,800
Buyer	1.12	49,000	1.00	45,800	1.00	47,200
Storeroom Clerk II	1.10	37,200	1.00	34,400	1.00	35,400
Storeroom Clerk I	0.98	26,700	1.00	26,800	1.00	27,600
Accounting Clerk II	1.06	39,700	1.00	37,900	1.00	39,000
Unit Clerk	4.80	183,100	4.70	161,400	4.70	166,200
Timekeeper/Outside Tender	0.04	2,400	0.04	1,700	0.04	1,800
Surgical Services Scheduler	1.33	47,700	2.00	68,900	2.00	71,000
Surgical Support Tech	1.02	34,300	1.02	34,000	1.02	35,000
Cook	6.47	269,300	5.80	238,900	5.80	246,100
Diet Aide	9.59	334,000	9.51	313,300	9.51	322,700
Lead Security Officer	1.09	47,400	1.02	40,300	1.02	41,500
Security Officer	4.76	169,200	4.40	152,800	4.40	157,400
Lead Housekeeper	0.76	35,900	1.00	39,800	1.00	41,000
Housekeeper	15.69	510,700	16.00	501,400	16.00	516,400
Housekeeper Aide	0.23	4,800	0.26	5,200	0.26	5,400
Lead Maintenance Mechanic	1.17	74,300	1.02	66,200	1.02	68,200
Bio-Med Tech	1.10	59,800	1.00	56,300	1.00	58,000
Maintenance Mechanic II	1.13	60,600	1.02	57,100	1.02	58,800
Maintenance Mechanic I	3.12	121,500	3.05	117,800	3.05	121,300
Psychiatrist	0.99	158,000	1.00	165,500	1.00	170,500
Adult Psychiatrist	0.75	127,800	0.75	127,800	0.75	131,600
Child Psychiatrist	1.00	183,800	1.00	175,900	1.00	181,200
Psychiatric Services Director	1.00	187,100	1.00	179,000	1.00	184,400
Senior Psychiatrist	0.50	118,800	0.50	101,000	0.50	104,000
Orthopedic Surgeon	0.73	245,500	-	-	-	-
Benefits	-	6,393,600	-	7,466,400	-	7,690,400
Total BRH Employees	345.75	25,768,900	332.10	26,359,600	332.10	27,150,400

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
JRH Employees						
Nurse Manager	0.24	17,200	0.50	38,000	0.50	39,100
Behavioral Health Administrator	1.00	92,400	1.00	93,600	1.00	96,400
Clinical Assistant Manager	0.87	59,100	0.95	69,200	0.95	71,300
Clinical Nurse V	0.28	23,800	-	-	-	-
Clinical Nurse IV	0.24	16,700	-	-	-	-
Clinical Nurse III	2.84	196,400	3.00	205,700	3.00	211,900
Clinical Nurse II	1.00	62,500	0.98	62,700	0.98	64,600
Clinical Nurse I	0.01	300	-	-	-	-
Licensed Practical Nurse - B	1.87	96,000	2.03	103,800	2.03	106,900
Licensed Practical Nurse - A	0.17	7,300	-	-	-	-
Substance Abuse Counselor	5.11	274,400	5.08	278,000	5.08	286,300
Activities Program Coordinator	0.63	25,100	0.50	21,500	0.50	22,100
Mental Health Clinician	0.98	56,100	1.05	64,000	1.05	65,900
Mental Health Assistant I	0.03	1,200	-	-	-	-
Certified Nurse Asst I	0.69	32,700	-	-	-	-
Mental Health Assistant II	0.03	1,400	-	-	-	-
Certiified Nurse Asst II	0.29	14,700	1.02	42,800	1.02	44,100
Emergency Medical Technician	6.52	281,800	6.25	259,700	6.25	267,500
Administrative Assistant	1.09	46,400	1.00	39,700	1.00	40,900
Administrative Clerk II	1.00	35,300	1.00	35,100	1.00	36,200
Insurance Verfication Clerk	0.95	33,200	1.00	33,700	1.00	34,700
Office Receptionist	1.56	47,900	1.53	48,700	1.53	50,200
Unit Clerk	0.62	21,700	-	-	-	-
Senior Psychiatrist	0.50	88,100	0.50	100,300	0.50	103,300
Total JRH Employees	28.53	1,531,700	27.38	1,496,500	27.38	1,541,400
Total Hospital Employees	374.27	27,300,600	359.48	27,856,100	359.48	28,691,800
Contract Employees:						
Administrator / CEO	1.00	171,600	1.00	178,500	1.00	183,900
Chief Financial Officer	1.00	121,100	1.00	127,900	1.00	131,700
Dietary Manager	1.00	60,500	1.00	60,500	1.00	62,300
Total Contract Employees	3.00	353,200	3.00	366,900	3.00	377,900
Total Budget	377.27	\$ 27,653,800	362.48	\$ 28,223,000	362.48	\$ 29,069,700

Benefits are reported in aggregate and are not divided between Bartlett Hospital and Juneau Recovery Hospital.

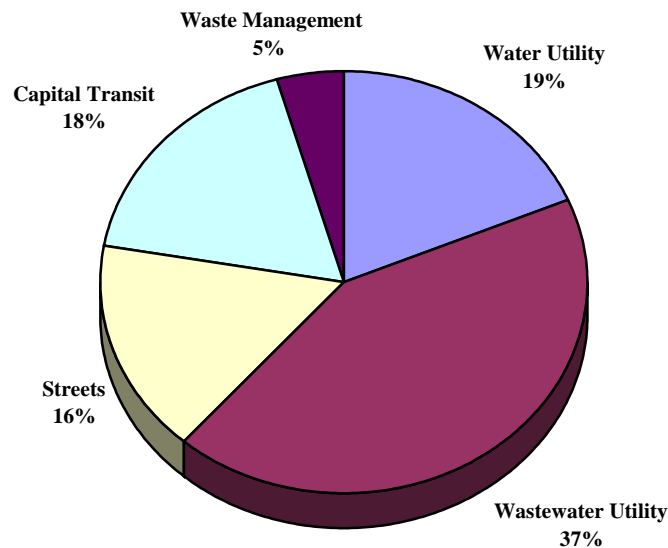
SEWER

MISSION STATEMENT

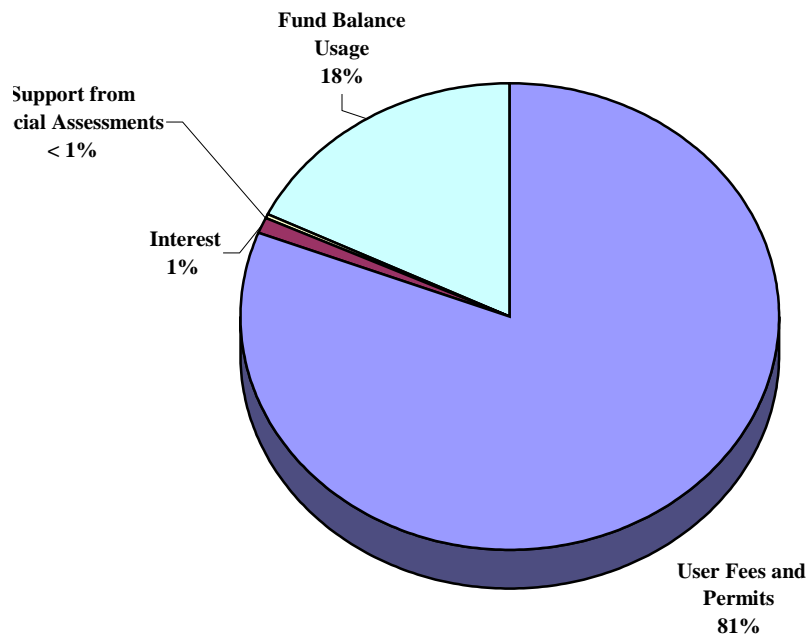
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY05 BUDGET FOR WASTEWATER UTILITY \$9,169,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

SEWER

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 2,396,400	2,664,800	2,432,900	2,850,700	3,019,800
Commodities and Services	2,581,200	2,758,800	2,810,400	3,016,400	3,063,000
Capital Outlay	157,500	253,800	227,800	253,000	253,000
Debt Service	385,500	573,500	526,900	873,900	790,700
Support to Capital Projects	600,000	-	-	2,175,000	-
Total Expenses	6,120,600	6,250,900	5,998,000	9,169,000	7,126,500
FUNDING SOURCES:					
User Fees and Permits	5,443,800	5,421,600	6,370,100	7,423,200	7,423,200
Interest	119,700	91,100	78,500	79,000	86,000
Support from:					
Capital Projects	229,400	-	-	-	-
Special Assessments	-	-	-	25,000	-
Equity (To) From Fund Balance	327,700	738,200	(450,600)	1,641,800	(382,700)
Total Funding Sources	\$ 6,120,600	6,250,900	5,998,000	9,169,000	7,126,500
STAFFING	34.30	35.00	35.00	35.00	35.00
FUND BALANCE	\$ 1,860,100	1,121,900	2,310,700	668,900	1,051,600

BUDGET HIGHLIGHT

The Public Works Wastewater Divisions' FY05 Adopted Budget is an increase of \$2,918,100 (46.7%) over the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$2,042,500 (22.3%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services increased by \$185,900 (6.9%) due to a negotiated wage increase and PERS and health care cost increases.
- Support to Capital Projects increased by \$2,175,000 for upcoming projects including lift station improvements and sewer main replacements.
- Contractual services increased by \$65,900 (29.7%) due to increased laboratory costs related to work in the Bayview Subdivision and efforts to modify the Mendenhall Plant National Pollutant Discharge Elimination System permit.
- General liability and other insurances increased by \$57,800 (16.7%) due to insurance industry rate increases.
- Debt service payments increased by \$300,400 (52.4%) due to new Alaska Department of Environmental Conservation loans.

FY06

- Personnel services increased by \$169,100 (5.9%) due to PERS and health care cost increases.
- Support to Capital Projects decreased by \$2,175,000 (100%).
- Debt service payments decreased by \$83,200 (9.5%) due to decreased interest payments.

SEWER

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

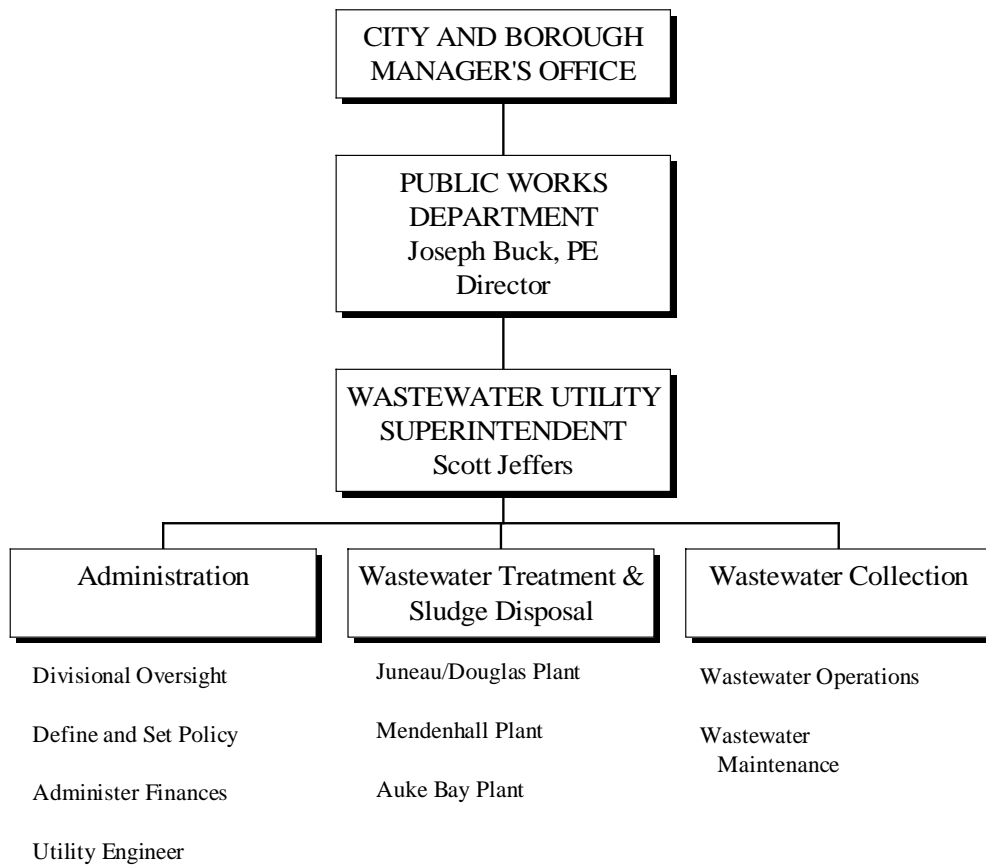
Includes: Juneau-Douglas Wastewater Treatment Plant, Mendenhall Wastewater Treatment Plant, Auke Bay Wastewater Treatment Plant, Collection System Operations and Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.7%	97.6%	96.9%	97.5%	97.5%
Percentage of collection mainlines cleaned per year	50%	30%	40%	50%	50%
Damage claim awards as a percentage of Division approved operating budget	3.94%	-	0.01%	0.05%	0.05%

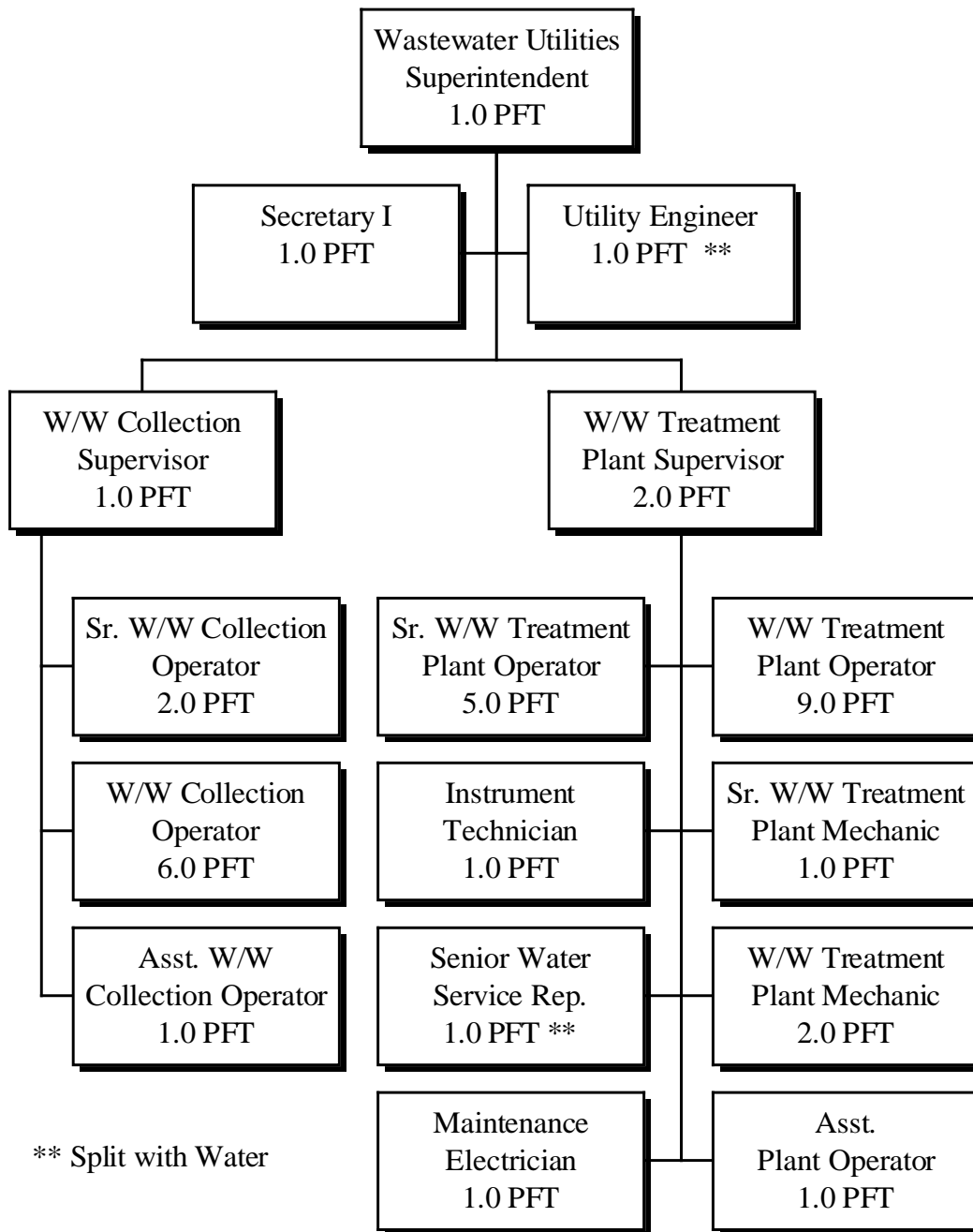
SEWER

FUNCTIONAL ORGANIZATION CHART



SEWER

STAFFING ORGANIZATION CHART



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

SEWER

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Wastewater Treatment and						
Sludge Disposal:						
Utilities Superintendent	1.00	\$ 74,800	1.00	\$ 76,300	1.00	\$ 78,700
Plant Supervisors	2.00	122,600	2.00	125,300	2.00	128,800
Senior Plant Operator	5.00	273,100	5.00	270,400	5.00	277,100
Plant Operator	9.00	426,400	9.00	444,000	9.00	454,200
Assistant Plant Operator	1.00	32,200	1.00	43,200	1.00	45,100
Collection Supervisor	1.00	64,200	1.00	66,500	1.00	67,500
Senior Collection Operator	2.00	112,700	2.00	116,500	2.00	118,500
Collection Operator	6.00	297,100	6.00	308,500	6.00	315,600
Assistant Collection Operator	1.00	34,400	1.00	41,900	1.00	43,700
Instrument Technician	1.00	50,500	1.00	53,500	1.00	55,100
Maintenance Electrician	1.00	46,800	1.00	46,500	1.00	49,000
Senior Plant Mechanic	1.00	53,900	1.00	55,800	1.00	56,700
Plant Mechanic	2.00	88,200	2.00	93,000	2.00	97,100
Utility Engineer	0.50	37,500	0.50	35,700	0.50	36,300
Sr. Water Service Representative	0.50	28,200	0.50	28,800	0.50	29,600
Secretary I	1.00	37,300	1.00	38,500	1.00	39,200
Overtime	-	115,400	-	127,400	-	129,400
Benefits	-	713,300	-	804,800	-	920,700
Vacancy Factor	-	(24,300)	-	(25,700)	-	(27,300)
Work Force	-	80,500	-	99,800	-	104,800
Total Budget	<u>35.00</u>	<u>\$ 2,664,800</u>	<u>35.00</u>	<u>\$ 2,850,700</u>	<u>35.00</u>	<u>\$ 3,019,800</u>

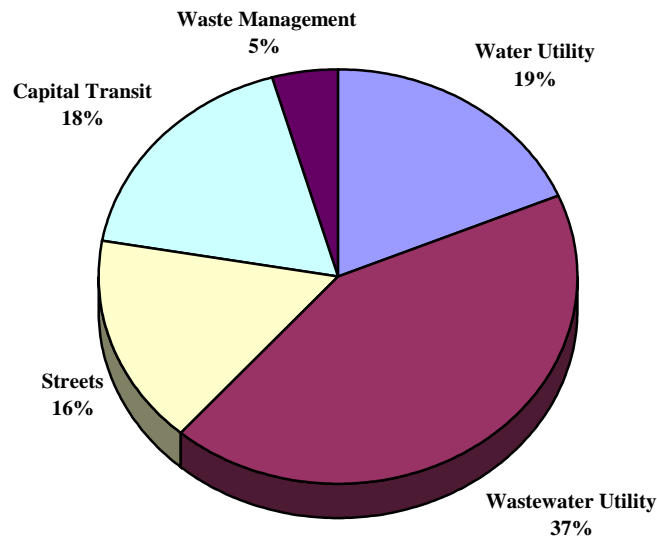
WATER

MISSION STATEMENT

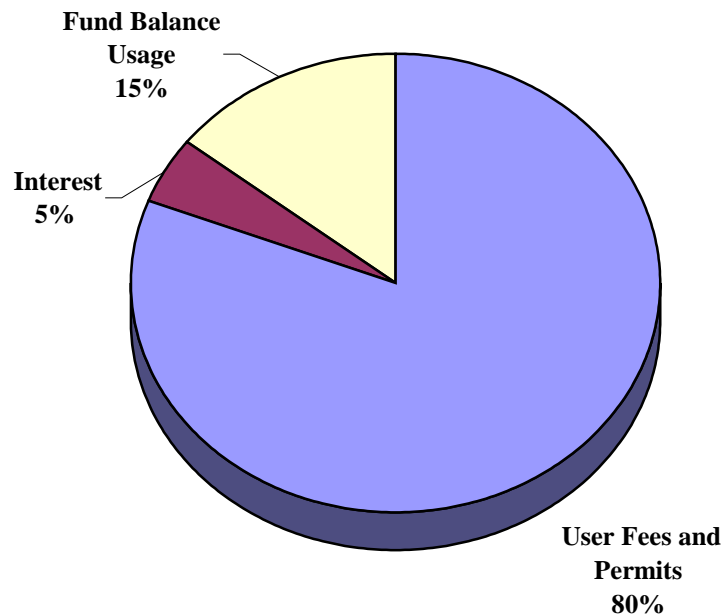
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY05 BUDGET FOR WATER UTILITY \$3,989,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,035,000	1,080,800	944,800	1,164,100	1,248,400
Commodities and Services	1,003,500	1,069,700	990,900	1,129,100	1,177,200
Capital Outlay	-	40,000	33,500	40,000	40,000
Debt Service	232,800	237,300	240,500	256,500	257,500
Reserve Contribution	-	200,000	-	200,000	200,000
Support to Capital Projects	1,746,000	918,400	918,400	1,200,000	1,125,000
Total Expenses	4,017,300	3,546,200	3,128,100	3,989,700	4,048,100
FUNDING SOURCES:					
User Fees and Permits	2,705,900	2,578,900	2,962,000	3,220,000	3,220,000
Interest	288,000	198,000	189,200	190,300	207,200
Equity (To) From Fund Balance	1,023,400	769,300	(23,100)	579,400	620,900
Total Funding Sources	\$ 4,017,300	3,546,200	3,128,100	3,989,700	4,048,100
STAFFING	15.52	14.75	14.75	14.75	14.75
FUND BALANCE	\$ 3,589,600	2,820,300	3,612,700	3,033,300	2,412,400

BUDGET HIGHLIGHT

The Public Works Water Utility FY05 Adopted Budget is an increase of \$843,500 (26.8%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$58,400 (1.7%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services increased \$83,300 (7.7%) due to a negotiated wage increase and PERS and health care cost increases.
- Support to Capital Improvement Projects increased \$681,600 (131.5%) due to major upcoming water line replacements.
- Revenues are projected to increase as a result of a rate study conducted in 2003, which indicated the existing rates were too low to sustain the water system infrastructure. Rates increased an average of 19% for all customers.

FY06

- Personnel services increased \$84,300 (7.2%) due to PERS and health care cost increases.
- Support to Capital Improvement Projects decreased by \$75,000 (6.3%).

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

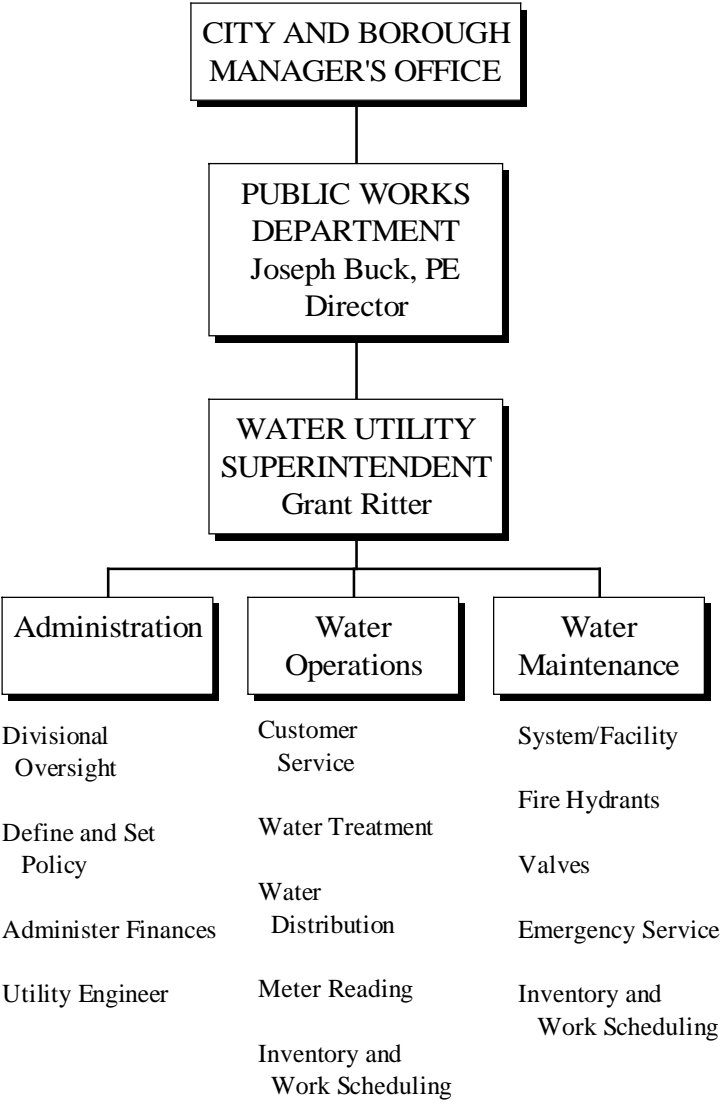
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Projected</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	3.69	3.56	3.77	3.80	3.83
Percentage change increase/decrease from year to year	1.4%	-3.7%	4.0%	0.9 %	1.0%
Cost per thousand gallons to collect, treat, distribute and store	\$1.99	\$2.19	\$2.12	\$2.95	\$2.89
Percentage change increase/decrease to collect, treat, distribute and store water	-9.0%	1.8%	-3.3%	7%	-1.0%
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded	100%	100%	100%	100%	100%

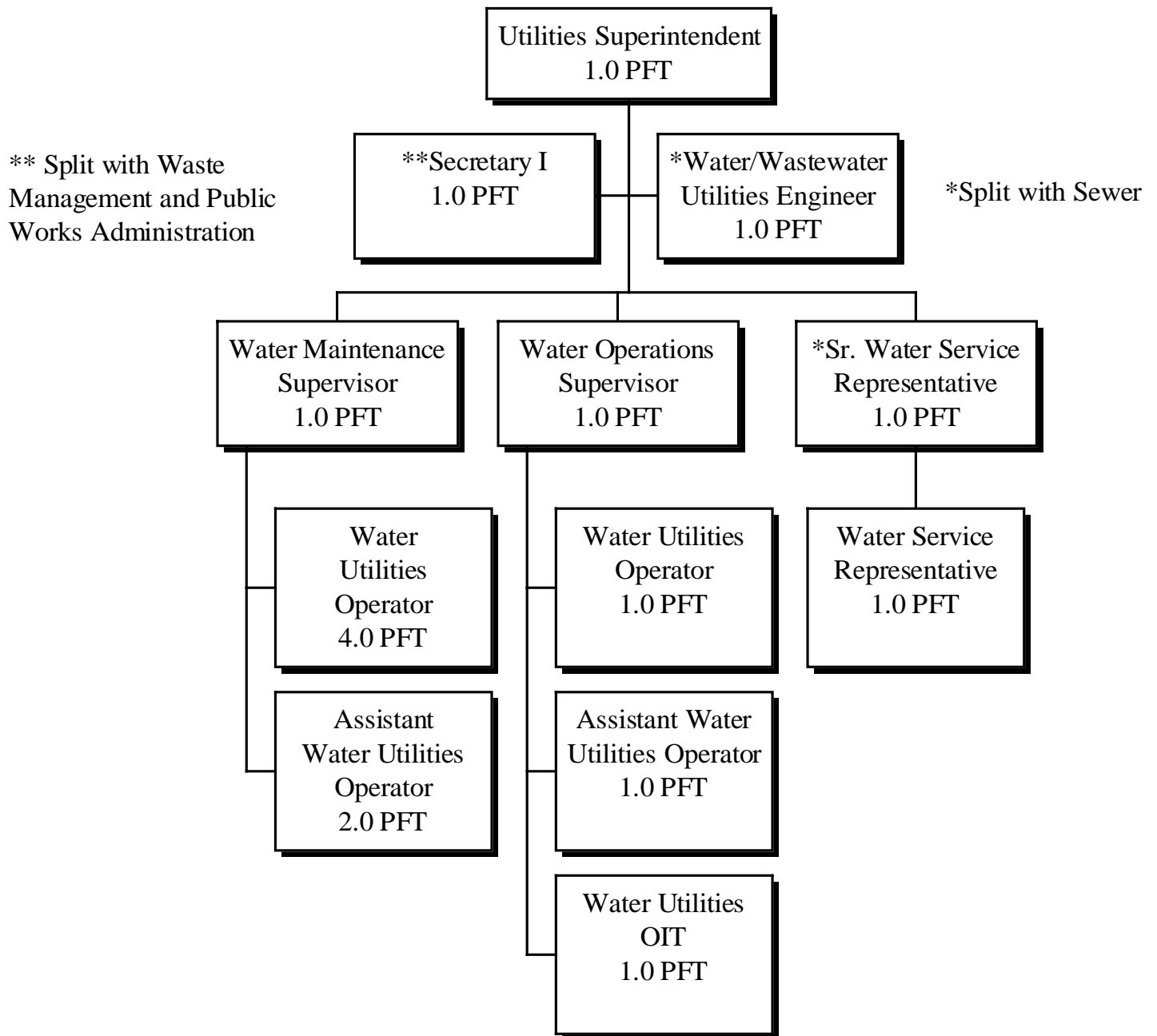
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Operations:						
Utility Superintendent	1.00	70,100	1.00	\$ 72,400	1.00	\$ 75,600
Water Utility Engineer	0.50	33,600	0.50	35,700	0.50	36,300
Water Maintenance Supervisor	1.00	52,700	1.00	58,700	1.00	62,000
Water Operations Supervisor	1.00	46,100	1.00	60,600	1.00	63,800
Water Utilities Operator	5.00	242,400	5.00	241,300	5.00	250,600
Assist. Water Utilities Operator	3.00	112,800	3.00	129,800	3.00	135,400
Water Utilities Operator In Training	1.00	53,300	1.00	31,600	1.00	33,300
Sr Water Service Representative	0.50	28,200	0.50	28,800	0.50	29,600
Water Service Representative	1.00	51,800	1.00	53,000	1.00	54,300
Secretary I	0.75	25,900	0.75	27,300	0.75	28,100
Overtime	-	47,100	-	65,300	-	67,900
Benefits	-	291,700	-	331,000	-	381,500
Vacancy Factor	-	(10,900)	-	(11,800)	-	(12,600)
Work Force	-	36,000	-	40,400	-	42,600
Total Budget	<u>14.75</u>	<u>\$ 1,080,800</u>	<u>14.75</u>	<u>\$ 1,164,100</u>	<u>14.75</u>	<u>\$ 1,248,400</u>

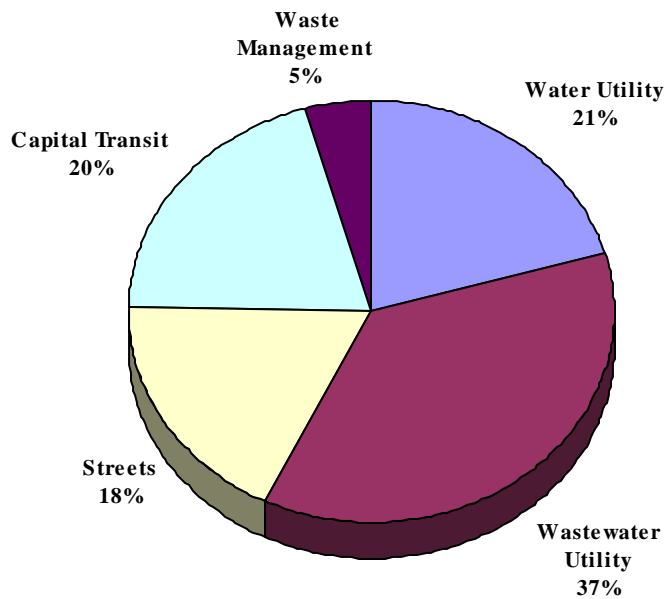
WASTE MANAGEMENT

MISSION STATEMENT

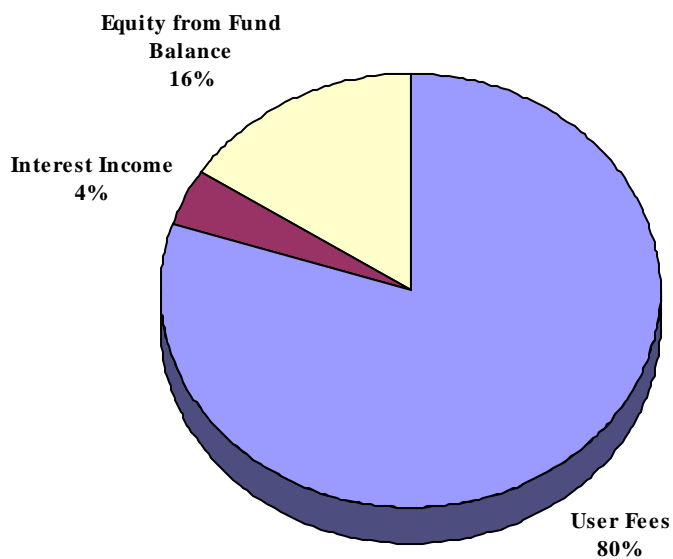
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY05 BUDGET FOR WASTE MANAGEMENT \$943,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 21,900	40,100	40,800	49,200	52,200
Commodities and Services	549,700	713,900	721,000	794,100	830,000
Capital Outlay	-	-	-	100,000	-
Total Expenses	571,600	754,000	761,800	943,300	882,200
FUNDING SOURCES:					
User Fees	565,400	790,500	731,000	753,600	829,000
Interest Income	41,200	23,800	23,800	40,000	40,000
Equity From (To) Fund Balance	(35,000)	(60,300)	7,000	149,700	13,200
Total Funding Sources	\$ 571,600	754,000	761,800	943,300	882,200
STAFFING	0.25	0.50	0.50	0.53	0.53
FUND BALANCE	\$ 594,500	654,800	587,500	437,800	424,600

BUDGET HIGHLIGHT

The Public Works Waste Management Division's FY05 Adopted Budget is an increase of \$189,300 (25.1%) over the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$61,100 (6.5%) from the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel services increased by \$9,100 (22.7%) due to a negotiated wage increase and PERS and health care cost increases.
- Capital outlay increased by \$100,000 for the purchase of recycling equipment (bottle perforator, plastic baler).
- Waste Management set up a Fleet Replacement schedule beginning in FY05 resulting in a \$20,000 contribution in FY05 and FY06.
- Beginning January 2005, the City will begin collecting an \$11 per vehicle motor vehicle registration tax (MVRT) on all noncommercial vehicles. The State of Alaska collects this tax on behalf of the City at the time a car is registered and remits the funds to the City, less an 8% administrative fee. The proceeds of this new tax will fund a city wide junk vehicle disposal program. In FY05, it is anticipated the MVRT will generate approximately \$125,000 in revenues. The City has been collecting a \$1.40 per household fee to fund this program, which will sunset September 30, 2004.
- The increase in commodities and services is due to the implementation of the junk vehicle disposal program. The City held one junk vehicle event in March with a second planned for May 2004. Two additional events will be held in the fall of 2004. These events allow individuals to dispose of their vehicles at a much lower rate (\$75) than would be needed if the disposed of privately (\$350). Beginning in calendar 2005 the junk vehicle program will change to allow individuals free disposal.

FY06

- Personnel services increased by \$3,000 (6.1%) due to PERS and health care cost increases.
- Contractual services increased due to the full implementation of the junk vehicle disposal program.

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 contract with a collection sight off City and Borough property.

Collection sight at Hazardous Waste Collection building.

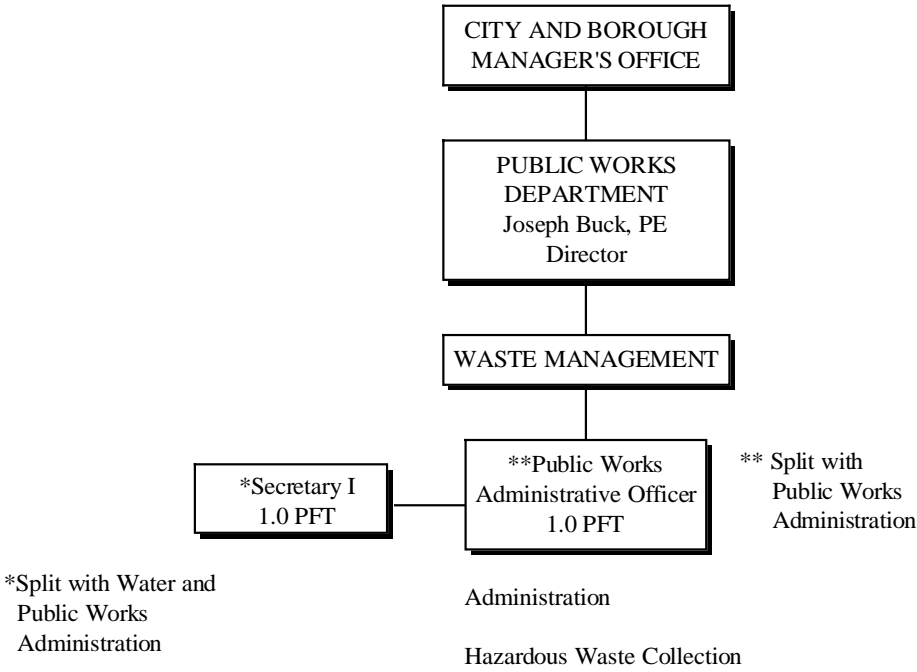
Collection site for junked vehicles at Channel Construction FY05

Services provided to: Residents of Juneau

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Pounds of waste material recycled.	-	261,910	270,000	300,000	300,000
Percentage of increase/decrease cost per pound	-	-12%	+24%	0%	0%
Pounds of household hazardous material collected and treated	-	240,348	270,000	270,000	270,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-	-37%	-44%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-	-	-70%	-20%	-20%

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



WASTE MANAGEMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
CLASS TITLE:	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
PW Admin Officer	0.25	\$ 14,300	0.50	\$ 29,300	0.50	\$ 30,100
Secretary	0.25	8,600	0.03	1,100	0.03	1,200
Benefits	-	9,100	-	11,600	-	13,400
Workforce	-	8,100	-	7,200	-	7,500
Total Budget	0.50	\$ 40,100	0.53	\$ 49,200	0.53	\$ 52,200

NOTES

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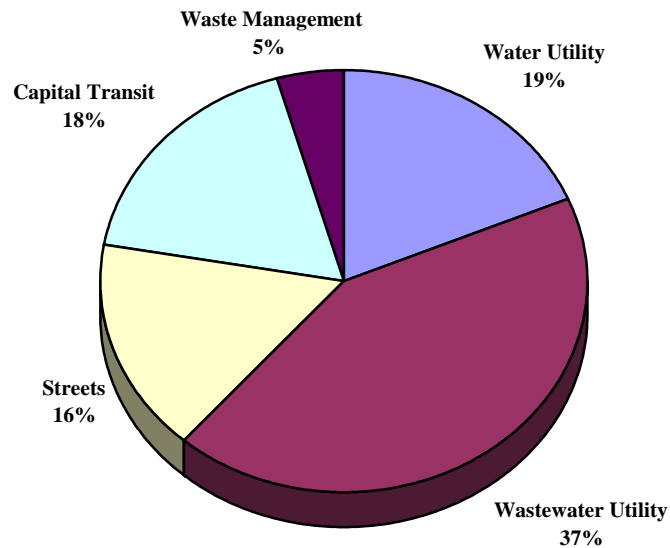
PUBLIC WORKS FLEET MAINTENANCE

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.

FY05 BUDGET REQUEST FOR FLEET MAINTENANCE \$1,019,100

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

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 309,500	321,200	313,100	349,500	369,400
Commodities and Services	633,300	614,700	653,800	669,600	675,800
Total Expenses	942,800	935,900	970,100	1,019,100	1,045,200
FUNDING SOURCES:					
Interdepartmental Charges	940,600	1,011,600	990,100	1,056,100	1,083,100
Equity from (to) Fund Balance	2,200	(75,700)	(20,000)	(37,000)	(37,900)
Total Funding Sources	\$ 942,800	935,900	970,100	1,019,100	1,045,200

STAFFING 4.50 4.75 4.75 4.75 4.75

FUND BALANCE \$ 203,700 279,400 223,700 260,700 298,600

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

BUDGET HIGHLIGHT

The Public Works Fleet Maintenance's FY05 Adopted Budget is an increase of \$83,200 (8.9%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$26,100 (2.6%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel Services increased \$28,300 (8.8%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services increased by \$54,900 (8.9%) due mainly to an increase of \$60,000 in gasoline & oil purchases to accommodate departments' projected demands for FY05.
- Revenues received from interdepartmental charges increased \$44,500 (4.4%) due to addition of new departments using fleet maintenance (instead of the private sector) and to increased rates charged to user departments (due to increased costs of operation).

FY06

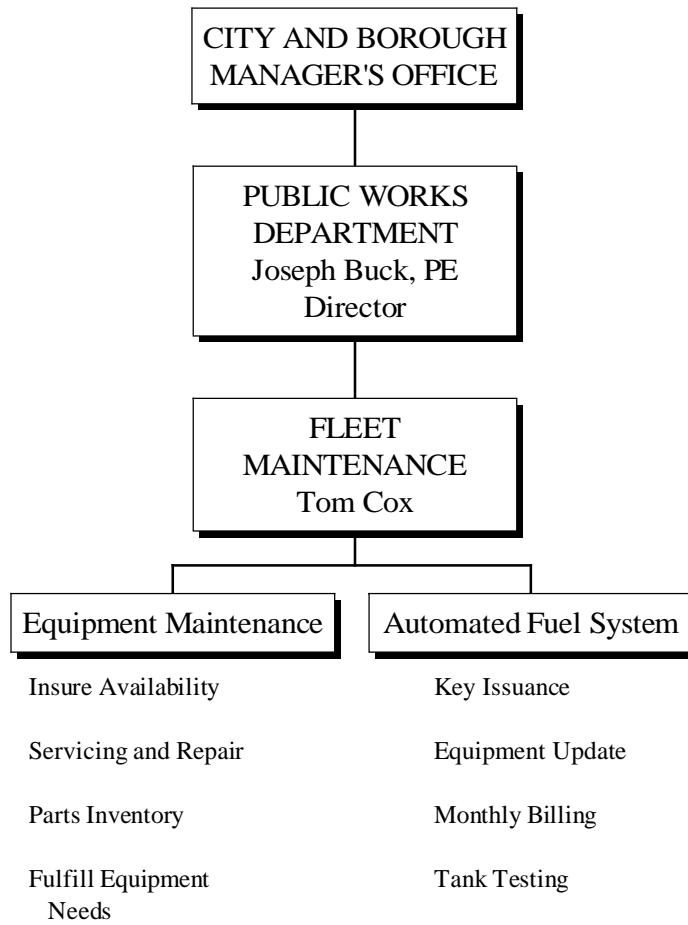
- Personnel Services increased \$19,900 (5.7%) due to additional increases in PERS and health care costs.

CORE SERVICES

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

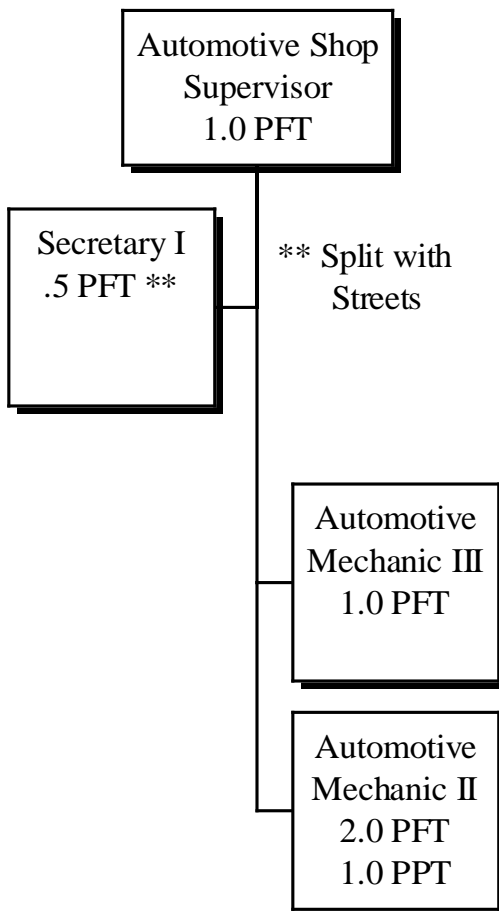
PUBLIC WORKS FLEET MAINTENANCE

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

	FY04 Amended		FY05 Adopted		FY06 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Equipment Maintenance:						
Secretary I	0.35	\$ 12,200	0.35	\$ 15,300	0.35	\$ 15,700
Automotive Shop Foreman	0.95	55,900	0.95	59,500	0.95	60,300
Automotive Mechanic III	1.00	44,500	1.00	48,400	1.00	50,500
Automotive Mechanic II	2.25	102,800	2.25	107,800	2.25	110,300
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	86,000	-	100,300	-	113,900
Total	<u>4.55</u>	<u>309,400</u>	<u>4.55</u>	<u>339,300</u>	<u>4.55</u>	<u>358,700</u>
Fuel System:						
Secretary I	0.15	5,200	0.15	3,800	0.15	3,900
Automotive Shop Foreman	0.05	3,000	0.05	3,200	0.05	3,200
Overtime	-	200	-	200	-	200
Benefits	-	3,400	-	3,000	-	3,400
Total	<u>0.20</u>	<u>11,800</u>	<u>0.20</u>	<u>10,200</u>	<u>0.20</u>	<u>10,700</u>
Total Budget	<u>4.75</u>	<u>\$ 321,200</u>	<u>4.75</u>	<u>\$ 349,500</u>	<u>4.75</u>	<u>\$ 369,400</u>

NOTES

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EQUIPMENT ACQUISITION FUND

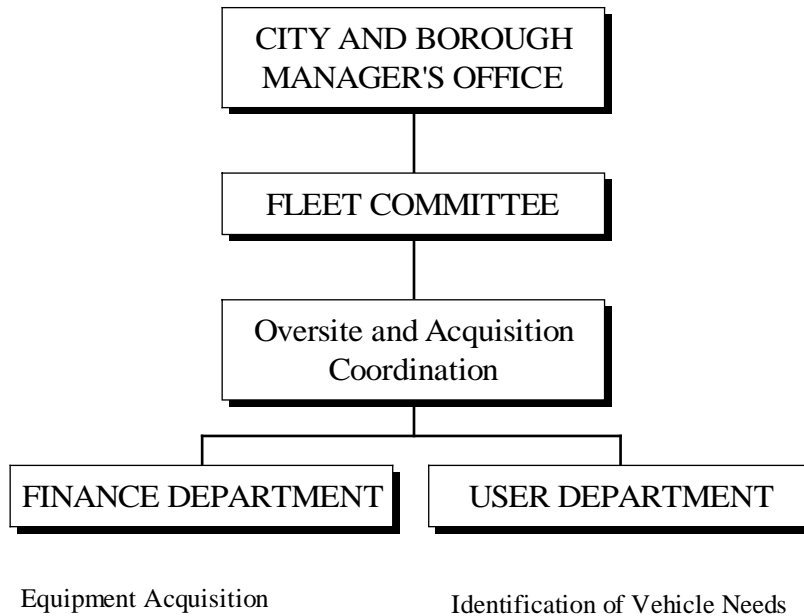
MISSION STATEMENT

The Equipment Acquisition Fund will determine ways of reducing 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.

FY05 BUDGET REQUEST

\$1,280,800

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Interdepartmental Charges	\$ 32,500	33,200	33,200	42,500	45,100
Commodities and Services	20,300	10,000	10,000	-	-
Capital Outlay	995,400	1,907,400	1,056,000	1,238,300	852,600
Support to Capital Projects	191,000	-	-	-	-
Total Expenses	1,239,200	1,950,600	1,099,200	1,280,800	897,700
FUNDING SOURCES:					
Contributions from departments	922,600	997,000	992,000	995,000	1,008,700
Interest Income	138,700	110,900	89,300	89,800	97,800
State Grant	-	191,000	191,000	-	-
Gain on Equipment Sales	41,400	25,000	-	-	-
Usage (Contribution to) of Reserve	136,500	626,700	(173,100)	196,000	(208,800)
Total Funding Sources	\$ 1,239,200	1,950,600	1,099,200	1,280,800	897,700
FUND BALANCE	\$ 2,008,100	1,381,400	2,181,200	1,985,200	2,194,000

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY05 Adopted Budget is a decrease of \$669,800 (34.3%) from the FY04 Amended Budget. The FY06 Approved Budget is a decrease of \$383,100 (29.7%) from the FY05 Adopted Budget.

The Equipment Acquisition Fund accumulates contributions from other CBJ departments for the future purchase 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 entire 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 the result of deferring replacement, adding new equipment, purchasing equipment 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

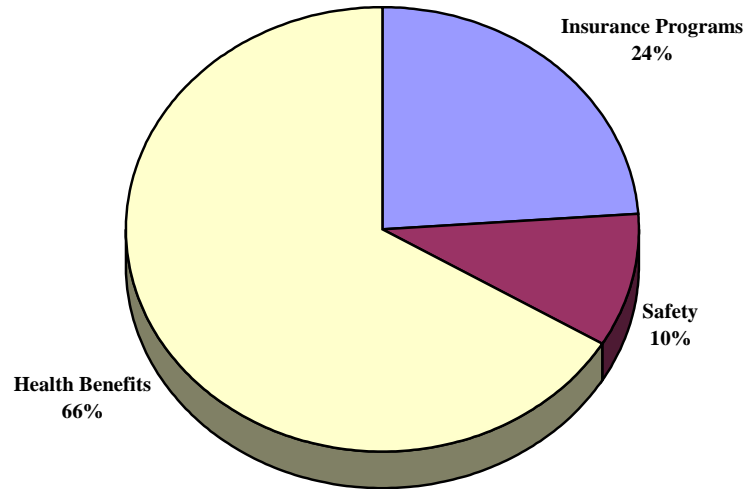
MISSION STATEMENT

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

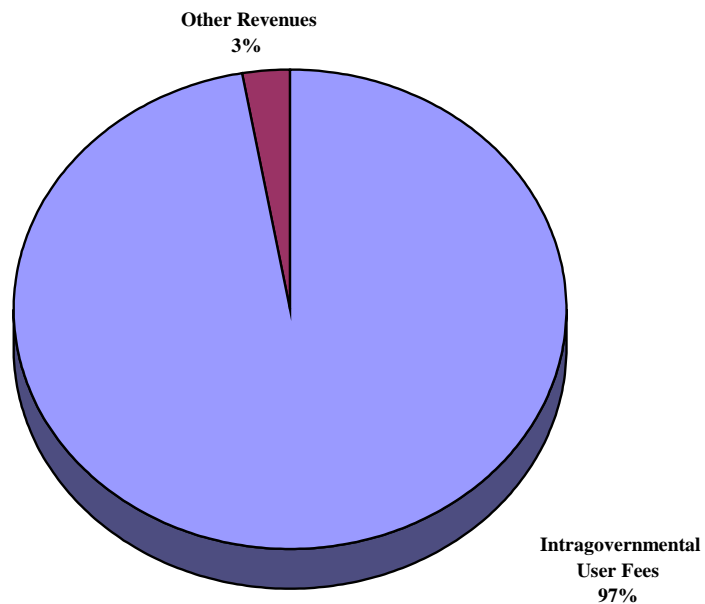
FY05 BUDGET

\$13,228,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 208,600	258,600	214,400	272,500	286,500
Commodities and Services	11,896,800	11,725,900	11,840,300	12,955,700	14,109,900
Total Expenses	12,105,400	11,984,500	12,054,700	13,228,200	14,396,400
FUNDING SOURCES:					
Intragovernmental User Fees	10,995,000	12,457,500	11,661,700	13,299,500	14,133,700
Other Revenues	201,800	346,000	548,000	364,100	364,100
Equity (to) from Fund Balance	908,600	(819,000)	(155,000)	(435,400)	(101,400)
Total Funding Sources	\$ 12,105,400	11,984,500	12,054,700	13,228,200	14,396,400
STAFFING	4.00	4.00	4.00	4.00	4.00
FUND BALANCE	\$ (293,100)	525,900	(138,100)	297,300	398,700

BUDGET HIGHLIGHT

Risk Management's FY05 Adopted Budget is an increase of \$1,243,700 (10.4%) over the FY04 Amended Budget. The FY06 Approved Budget is an increase of \$1,168,200 (8.8%) over the FY05 Adopted Budget.

The significant budgetary changes include:

FY05

- Personnel Services increased \$13,900 (5.4%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services increased by \$1,229,800 (6.7%) due to increases in a variety of areas. The differences by program are:
 - Administration costs increased by \$35,100 (9.9%) mainly due to a \$19,200 increase on Risk Management's portion of full cost allocation.
 - Health and Wellness costs increased \$625,000 (7.8%) due to projected medical cost increases.
 - Liability, auto, and property claims increased by \$135,000 (9.3%). Related premiums increased \$204,700 (11.1%).
 - Unemployment compensation claims increased \$75,000 (71.4%). FY04 Amended Budget did not reflect large unemployment claims' increases we have experienced in the last couple years.
 - Consultant Services increased \$165,000 (127%), mostly due to an estimated cost on legal claims for FY05 of \$150,000. Most of these fees are assumed to be recoverable and so we are budgeting an additional \$150,000 in the revenues to offset this budgeted expenditure.
- Intragovernmental user fee revenues increased by \$860,100 (6.7%) due to the need to recover the increase costs mentioned above and to eliminate a deficit in workers' compensation program and unemployment program.

FY06

- Personnel Services increased \$14,000 (5.1%) due to PERS and health care cost increases.
- Commodities and Services increased by \$1,154,200 (8.9%) due mainly to an increase of \$1,039,000 in estimated claims in the Health and Wellness program.

RISK MANAGEMENT

CORE SERVICES

Insurance Program

Includes: Property / Casualty insurance program and claims management

Services provided to: CBJ, BRH and the Juneau School District

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Cost of property claims as compared to total insured property values	-	-	-	-	-
Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures.	.09	.13	.14	.12	.12

Safety

Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Total Workers Compensation claim rate reported to total man hours worked.	17.06	10.58	9.64	8.30	8.0
Lost time Workers Compensation claims reported compared to total man hours worked	3.6	1.28	2.1	1.9	2.1
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	\$9,812	\$3,824	\$8,944	\$9,000	\$9,000

Health Benefits

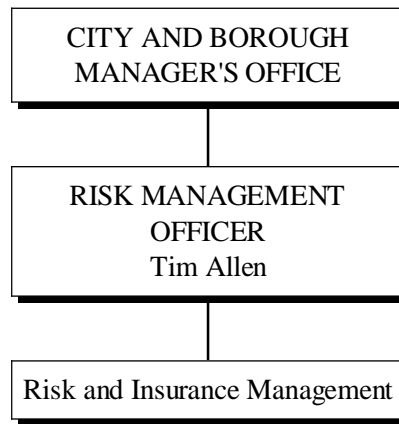
Includes: Providing health / life benefit

Services provided to: CBJ and BRH

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Percentage of problem claims resolved with in 2 working days	78%	100%	70%	88%	88%
Percentage of months with in which health claims were processed and paid within 10 working days by the claims administrator.	45%	100%	70%	80%	80%

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control

Claims Management

Health Benefits, Group Life and Wellness

Employment Security

Administrative Support

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



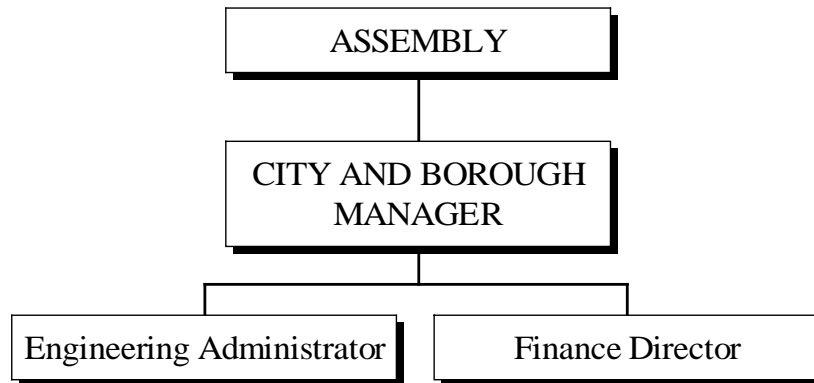
See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

	FY04 Amended		FY05 Adopted		FY06 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration						
Risk Management Officer	1.00	\$ 67,100	1.00	\$ 69,500	1.00	\$ 70,600
Safety Officer	1.00	55,200	1.00	56,700	1.00	58,000
Secretary I	1.00	37,600	1.00	39,500	1.00	40,100
Office Assistant II	1.00	25,400	1.00	26,000	1.00	26,200
Benefits	-	73,300	-	80,800	-	91,600
Total	<u>4.00</u>	<u>\$ 258,600</u>	<u>4.00</u>	<u>\$ 272,500</u>	<u>4.00</u>	<u>\$ 286,500</u>

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 benefitted 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

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 67,800	91,600	83,800	94,900	100,200
Commodities and Services	27,200	36,700	32,500	32,800	33,700
Capital Outlay	37,000	45,000	57,000	45,000	45,000
Debt Service:					
#72 Channel Drive Sewer	44,200	43,200	43,200	42,200	41,200
#73 Backloop Sewer	97,300	95,000	95,000	-	-
#74 Goat Hill Sewer	16,400	16,000	16,000	15,600	15,300
#82 Auke Lake Sewer Ext.	26,800	26,200	26,200	25,700	25,100
Support to:					
General Fund	44,500	52,400	52,400	48,000	75,700
Sewer	-	-	-	25,000	-
Capital Projects	87,000	-	-	-	-
Total Expenditures	448,200	406,100	406,100	329,200	336,200
FUNDING SOURCES:					
Assessment Payments	335,100	146,300	512,000	196,200	168,700
Square Foot Add-on Fees	256,800	50,000	48,700	30,000	30,000
Penalties and Interest	80,900	66,700	61,100	86,900	72,100
Fund Balance (To) From	(224,600)	143,100	(215,700)	16,100	65,400
Total Funding Sources	\$ 448,200	406,100	406,100	329,200	336,200
FUND BALANCE	\$ (185,300)	(328,400)	30,400	14,300	(51,100)

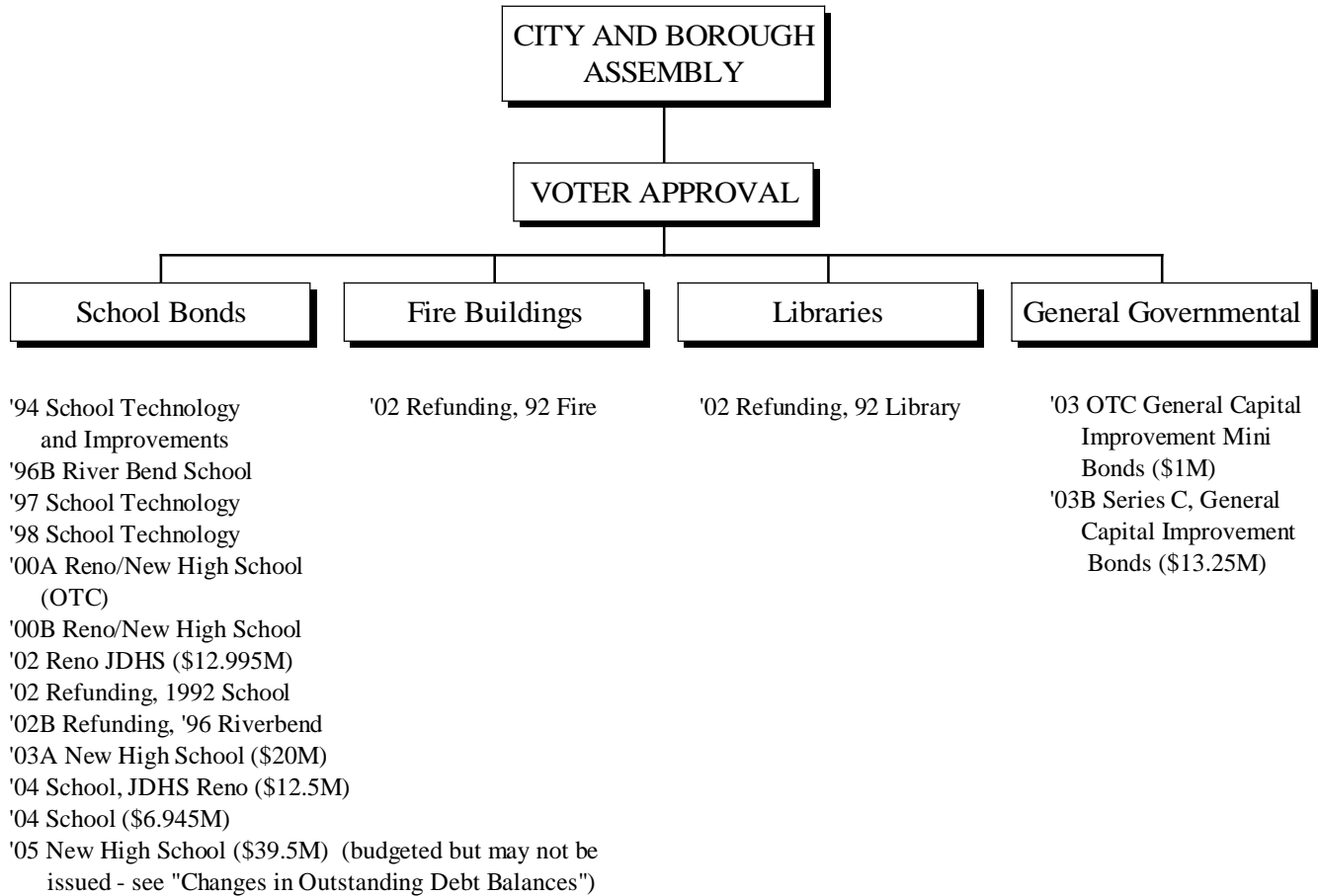
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY05 Adopted		FY06 Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#72 Channel Drive Sewer	\$ 15,200	2,000	15,200	1,400
#74 Goat Hill Sewer	4,600	400	4,600	200
#77 Mendenhall Valley	27,500	2,200	-	-
#79 5th Street Paving Douglas	4,200	1,300	4,200	1,000
#80 Greenwood Subdivision	1,100	300	1,100	200
#81 White Subdivision Imp.	5,700	1,600	5,700	1,200
#82 Auke Lake Sewer Ext.	9,600	3,400	9,600	2,700
#83 Linellen Subdivision	1,400	500	1,400	400
#84 Trafalgar Ave Sewer	6,700	2,200	6,700	1,800
#85 Belleview	10,500	5,300	10,500	4,600
#86 N Douglas Sewer	35,800	17,900	35,800	15,700
#87 Great Western Street Paving	3,500	1,800	3,500	1,600
#89 Lemon Creek Industrial	17,200	9,700	17,200	9,000
#90 Salmon Creek Lane Extension	53,200	32,900	53,200	27,900
Total	196,200	81,500	168,700	67,700
FEES:				
Loan Interest	-	5,400	-	4,400
Sewer Connect Add-On	-	-	-	-
Water Connect Add-On	30,000	-	30,000	-
Total	\$ 30,000	5,400	30,000	4,400

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



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, which for the FY05 budget year is \$138.7 million.

Bond propositions approved by the voters will result in a mill levy increase equivalent 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 special or 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.

Historically 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 has and will continue to reimburse the CBJ between 60% and 100% of our general obligation school bonds, depending on the year of issuance, of the debt service paid on qualifying school construction bonds. To qualify for the program the underlying school debt must have been authorized by voters between 1970 and July 1, 2004 and the capital projects approved by the Department of Education. We are projecting that the CBJ will receive \$2,658,200 in FY05 and \$5,216,000 in FY06 in State School Construction Debt Reimbursement Program payments. The last CBJ bond issued qualifying for reimbursement under this program was the \$20.0 million issued in October 2002 for the new high school. The CBJ has voter authorization of \$39.5 million remaining for the construction of a new valley high school that qualifies for reimbursement under the State's reimbursement program.

Budgeting and Accounting for Debt Service

All general governmental annual bond debt service, except for the 2003 Series A Port Bonds, 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)

	<i>FY04</i> <i>Projected</i> <i><u>Budget</u></i>	<i>FY05</i> <i>Adopted</i> <i><u>Budget</u></i>	<i>FY06</i> <i>Approved</i> <i><u>Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$ 4,258,100	4,862,100	8,797,500
Building Bonds	<u>643,600</u>	<u>948,700</u>	<u>1,415,800</u>
Total Debt Service Fund	<u>4,901,700</u>	<u>5,810,800</u>	<u>10,213,300</u>
Port Debt Service Fund	<u>1,512,700</u>	<u>1,514,700</u>	<u>1,515,000</u>
Enterprise Funds:			
Sewer	526,900	873,900	790,700
Water	240,500	256,500	257,500
Hospital	<u>1,748,100</u>	<u>1,771,600</u>	<u>1,824,700</u>
Total Enterprise Fund Debt	<u>2,515,500</u>	<u>2,902,000</u>	<u>2,872,900</u>
Total Debt Service Obligation	<u>\$ 8,929,900</u>	<u>10,227,500</u>	<u>14,601,200</u>

Changes in Outstanding Debt Balances

The total debt service amount above includes the debt service for both general obligation and revenue bond issues. Of the \$8.93 million debt service for FY04, \$6.56 million represents debt principal. Of the \$10.23 million debt service for FY05, \$6.65 million represents debt principal. Of the \$14.60 million debt service for FY06, \$8.78 million represents debt principal.

The voters approved the issuance of the following general obligation School bonds during the June and October 2003 elections. These bonds have not been issued, expected to be issued in 2004.

- 2004 School, JDHS Renovation, (projected) \$12.5 million general obligation School bonds, approved by voters in June, 2003
- 2004 School, (projected) \$6.945 million general obligation School bonds, approved by voters in October, 2003

The voters approved the issuance of the following general obligation School bonds during the October 1999 and June 2003 elections. These bonds have not been issued, expected to be issued in 2005.

- 2005 New High School, (projected) \$39.5 million general obligation School Bonds, (\$26.9M approved by voters in 1999 and \$12.6M approved by voters in June 2003). *The voters, in approving proposition 1 in the May 25, 2004 election, prohibit the issuance of the remaining 1999 authorization until three conditions (student count, operating funds identified and design) are met. These conditions have not been met to date.*

DEBT SERVICE FUND

COMPARATIVES

		FY04		FY05	FY06
	FY03	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
GO School Bonds:					
'92 Refunding Bonds:					
1985 Variable School	\$ 1,282,600	-	-	-	-
'94 School Bonds	300,200	296,000	296,000	-	-
'96 School Bonds (Series A)	1,899,500	-	-	-	-
'96 School Bonds (Series B)	38,800	39,200	39,200	39,500	38,600
'97 School Tech Bonds	90,000	38,700	38,700	28,700	42,600
'98 School Tech Bonds	393,500	449,400	449,400	458,300	446,400
'00A New High School (OTC)	102,600	98,000	98,000	71,600	10,400
'00B School Bonds	1,137,400	1,148,100	1,148,100	1,146,900	1,168,400
'02 New High School	1,173,100	1,265,600	1,265,600	1,250,200	1,239,200
'03A New High School	-	275,000	343,700	745,300	745,300
'04 Sch-JDHS Renovation	-	-	-	375,500	1,670,400
'04 GO Sch (\$6.945M)	-	-	-	174,100	886,100
'05 GO Sch (\$39.5M)	-	-	-	-	1,975,000
'02 Refunding Bonds:					
1985 Variable School	10,500	75,300	75,300	75,200	75,000
'02 Refunding Bonds:					
'96 School Bonds (Series A)	28,200	503,600	504,100	496,800	500,100
Total School Debt	6,456,400	4,188,900	4,258,100	4,862,100	8,797,500
GO Building Bonds:					
'92 Refunding Bonds:					
1985 Douglas Fire/Library	298,900	-	-	-	-
'02 Refunding Bonds:					
1985 Douglas Fire/Library	48,100	344,100	344,000	343,700	342,800
'03 OTC GO CIP Bonds	-	42,600	42,600	47,600	54,400
'03 B GO CIP Bonds	-	385,000	257,000	557,400	1,018,600
Total Building Debt	347,000	771,700	643,600	948,700	1,415,800
Support to Bartlett					
Regional Hospital	-	4,600	4,600	-	-
Total Areawide Debt	6,803,400	4,965,200	4,906,300	5,810,800	10,213,300
FUNDING SOURCES:					
Interest Income	-	-	111,900	111,900	119,200
'02 GO Refunding Proceeds	1,234,600	-	-	-	-
'02 B GO Refunding Proceeds	1,429,000	-	-	-	-
'03 OTC GO CIP Premium	-	-	227,900	-	-
'03 B GO CIP Premium	-	-	171,300	-	-
Support From:					
Sales Tax	293,500	293,100	293,100	293,600	1,660,200
General Fund	3,671,900	4,372,100	4,372,100	5,004,200	9,319,600
Bartlett Regional Hospital	37,400	-	-	-	-
Capital Projects	-	-	4,475,400	-	-
Fund Balance (To) From	137,000	300,000	(4,745,400)	401,100	(885,700)
Total Funding Sources	\$ 6,803,400	4,965,200	4,906,300	5,810,800	10,213,300
FUND BALANCE RESERVE	\$ -	-	4,587,300	4,586,200	5,571,900
AVAILABLE FUND BALANCE	\$ 351,100	51,100	509,200	109,200	9,200

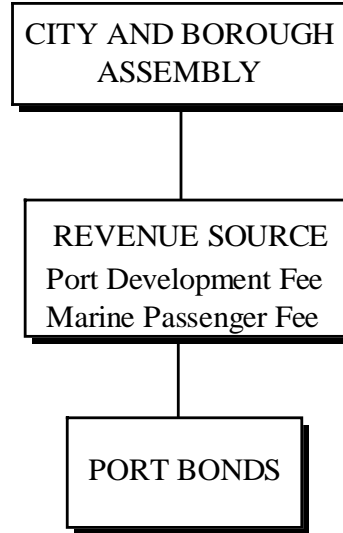
DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY05 Adopted		FY06 Approved	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'96 School Bonds (Series B)	\$ 35,000	4,500	36,000	2,600
'97 School Tech Bonds	15,000	13,700	30,000	12,600
'98 School Tech Bonds	380,000	78,300	385,000	61,400
'00A New High School (OTC)	58,000	13,600	-	10,400
'00B School Bonds	780,000	366,900	840,000	328,400
'02 New High School	710,000	540,200	730,000	509,200
'03A New High School	-	745,300	-	745,300
'04 Sch- JDHS Renovation	-	375,500	948,300	722,100
'04 GO Sch (\$6.945M)	-	174,100	552,200	333,900
'05 GO Sch (\$39.5M)	-	-	-	1,975,000
'02 Refunding Bonds				
1985 Variable School	72,000	3,200	73,800	1,200
'02 Refunding Bonds				
'96 School Bonds (Series A)	470,000	26,800	485,000	15,100
Total School Debt	2,520,000	2,342,100	4,080,300	4,717,200
GO Building Bonds:				
'02 Refunding Bonds				
1985 Douglas Fire/Library	329,400	14,300	337,600	5,200
'03 OTC GO CIP Bonds	5,000	42,600	12,000	42,400
'03B GO CIP Bonds	-	557,400	470,000	548,600
Total Building Debt	334,400	614,300	819,600	596,200
Total Areawide Debt	\$ 2,854,400	2,956,400	4,899,900	5,313,400

PORT DEBT SERVICE FUND

PORT REVENUE BONDS



'03A Port Revenue Bonds

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

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 without voter approval. No legal debt limit is imposed by the State or by Juneau's Charter. The debt limit or capacity for revenue bonds is determined by market. Revenue bonds typically require a surplus of 125% to 150% of the annual debt service on the bonds being sold.

Payment of Debt Service

This fund has been set up specifically for the purpose of paying the debt service on the \$5.685 million in 2003 Series A Steamship Wharf/Marine Park Revenue bonds. This bond issue includes a provision that requires the CBJ maintain a separate debt service fund during the life of the issue. The debt service on these bonds is paid with a combination of Port Development Fees and Marine Passenger Fees. Each source of payment is fully obligated to pay the outstanding debt service.

Budgeting and Accounting for Debt Service

Annual debt service funding needs are budgeted for and reported in the Debt Service or the Port Revenue Debt Service Funds.

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

COMPARATIVES

	FY03	FY04		FY05	FY06
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
'03A Port Revenue Bonds	\$ 37,100	1,513,300	1,512,700	1,514,700	1,515,000
Total Areawide Debt	37,100	1,513,300	1,512,700	1,514,700	1,515,000
FUNDING SOURCES:					
Support From:					
Port	90,000	1,138,800	1,138,800	1,138,000	1,025,000
Marine Passenger Fee	-	322,200	322,200	375,800	490,000
Fund Balance (To) From	(52,900)	52,300	51,700	900	-
Total Funding Sources	\$ 37,100	1,513,300	1,512,700	1,514,700	1,515,000
FUND BALANCE:	\$ 621,400	569,100	569,700	568,800	568,800

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 grant are provided through this functions.
- Law Department - This department provides city wide legal services and ordinance enforcement.
- Administration - These departments represent the city wide administration functions (City Manager, City Clerk and Management Information Systems).
- Libraries - This department provides library services, including Internet, to the city's residences.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing service to the CBJ's user departments.
- Personnel - This department provides human resource management and guidance to the CBJ user departments.
- Social Services, Administration - This department oversees the administration of the Social Services Departments, block grants and adolescent health care.
- Community Development Department - This department provides community planning and permitting services to the CBJ and the city residences.
- 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 which is a component of the Parks and Recreation department and provides for general building maintenance to the CBJ's user departments. Services provided to enterprise and internal service funds are charged fees.

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 to expenditures for specified purposes. The CBJ departmental budgets which are accounted for as Special Revenue Funds include-

- Chemical Dependency and Mental Health - These funds were used to account for Health and Social Service Activities. In FY01, the Chemical Dependency function was transferred to Bartlett Regional Hospital and the Mental Health function was privatized. The current activity is residual and all activity in these funds is scheduled to be completed by FY05.
- 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. This 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 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.
- 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 #10.
- Parks and Recreation Improvements - This fund is used to account for minor unrestricted contributions directed at supporting the CBJ flower basket program.
- 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 budget.
- Pass Through Grants - This fund is used to account for specific State Shared Revenue pass through funding provided to local inpatient health care operations.
- Capital Transit - This fund is used to account for the activities of Capital City Transit. The transit system 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.
- Downtown Parking - This fund is used to account for paid down town 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 and swimming pool, 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, drug, 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.

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).

Debt Service and Port Debt Service Funds - 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

DEFINITIONS OF FUNDS

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.
- Sewer 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 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 residing with the roaded service area. The water utility is financially self-supported through user service fees.
- Harbor - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide, long term, transient, fuel and utility services to the areas commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Dock - This fund was established to account for the CBJ's major vessel docking operations. The 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.

DEFINITIONS OF FUNDS

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 rolling stock for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services functions. The fund provides for employee health, wellness, workers compensation service as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital and Health and Social Service funds are provided through 3rd party insurance carriers.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by 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.
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.
Budget	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.
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 proposed budget as presented in writing by the CBJ Manager to the Assembly. The budget message should contain 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.

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CAFR	See Comprehensive Annual Financial Report.
Capital Improvement Budget	The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.
Capital Outlay	Budgeted expenditures over \$5,000 for balance sheet assets.
Charge 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.
Commodities and Services	A budgeted expenditure category including general goods and contractual professional services.
Contingency	An appropriation of funds to cover unforeseen events which 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>

GLOSSARY

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>
Expenses	<p>Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.</p>
Fines and Forfeitures	<p>Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax, property tax, fines and forfeitures.</p>
Fiscal Year	<p>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 fiscal year ends June 30.</p>
Fixed Assets	<p>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.</p>
Fleet Fund	<p>The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.</p>
Formal Budgetary Integration	<p>The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.</p>
Fund	<p>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.</p>
Fund Balance	<p>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.</p>
F.T.E. (Full Time Equivalent)	<p>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.</p>
GAAP	<p>Generally Accepted Accounting Principles.</p>
General Fund	<p>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.</p>

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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 bookkeeping, 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.
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.

Residual Equity Transfers. These transfers are of three different sorts.

- 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

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Fund to the Central Services Fund to allow the purchase of additional data processing equipment, payments by the Parks 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 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 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 of 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 is 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.

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5% criterion. An individual governmental fund reports at least 5% of the total for both governmental and enterprises 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.

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	Proprietary fund 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 stated "Mission". However, these services are usually considered 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.

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Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
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.
Sewer Utility	A fund set up to account for user charges and the expenses of maintenance and operation of the sanitary sewer system.
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.
Water Utility Fund	An enterprise fund established to account for resources and maintenance and operating costs to provide area wide water service.

NOTES

This page has been left for notes.