

City and Borough of Juneau

JUNEAU

Biennial Budget
Adopted Fiscal Year 2006
Year 2 of the FY05/FY06 Biennial Budget

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Biennial Budget

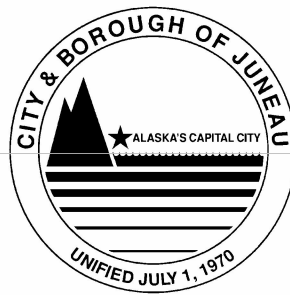
Adopted Fiscal Year 2006
Year 2 of the FY05/FY06 Biennial Budget

City and Borough of Juneau

JUNEAU

Biennial Budget
 Adopted Fiscal Year 2006
 Year 2 of the FY05/FY06 Biennial Budget

BIENNIAL BUDGET
BIENNIAL BUDGET
ADOPTED FY06
YEAR 2 OF THE FY05/FY06 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

David Stone, *Chair*
Assembly Finance Committee

Jeff Bush, *Deputy Chair*
Assembly Member

Marc Wheeler
Assembly Member

Merrill Sanford
Assembly Member

Randy Wanamaker
Assembly Member

Stan Ridgeway
Assembly Member

Daniel Peterson
Assembly Member

Johan Dybdahl
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

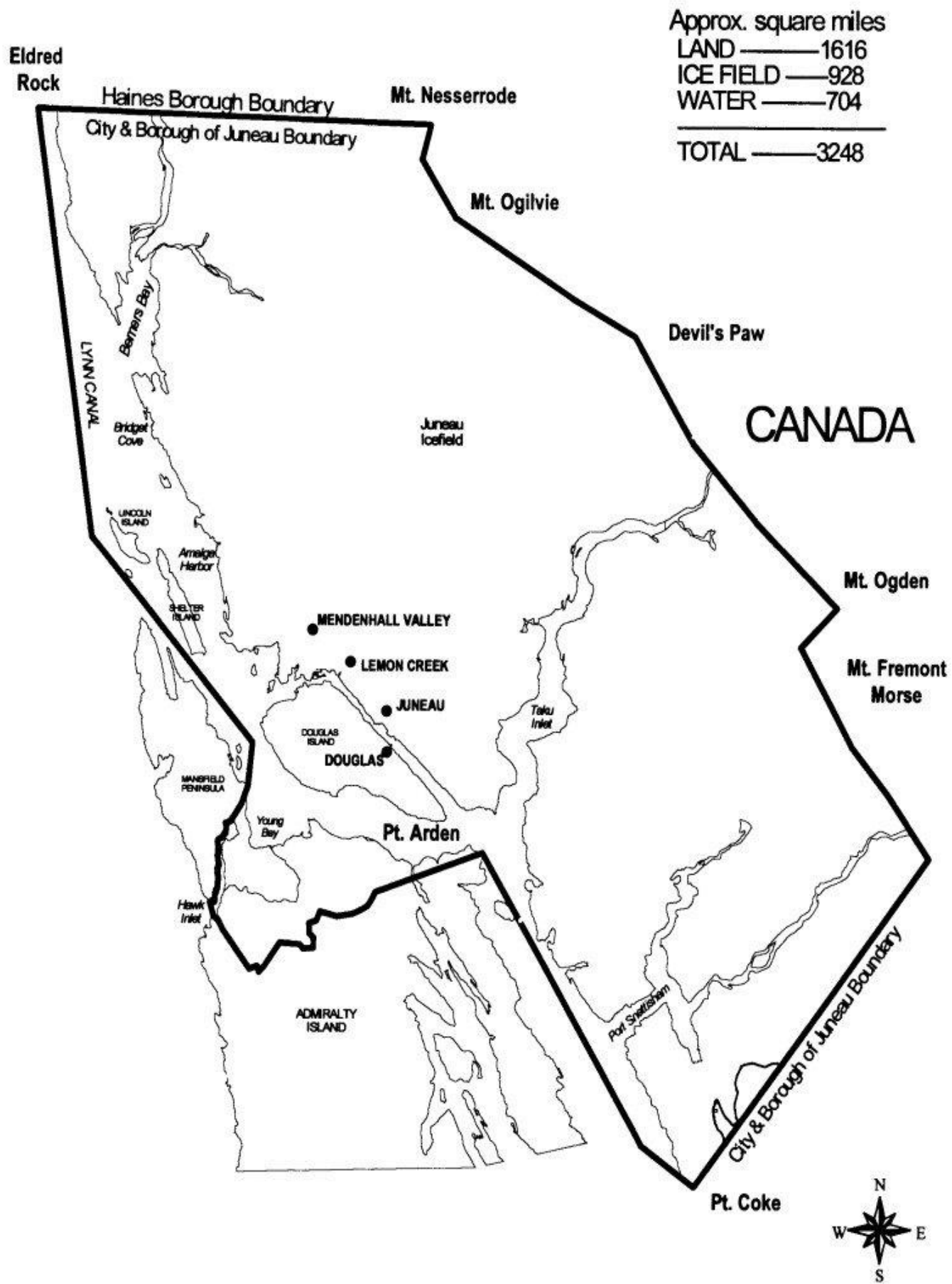


TABLE OF CONTENTS

Community History	i
Community Profile	ii
Budget Schedule	iv
Budget Philosophy	v
Distinguished Budget Award	vi
Overview of Governmental Functions	vii
User's Guide.....	xi
Overview:	
City Manager's Budget Message	1
Budget History and Overview	5
Executive Summary	14
Goals of the City and Borough	22
Budgetary Policies	25
Financial Summaries:	
Summary of Revenues	29
Summary of Expenditures	32
Summary of Staffing.....	36
Interdepartmental Charges.....	38
Support to/Support from Other Funds.....	40
Changes in Fund Balances.....	44
Property Assessment and Taxation	49
Major Revenue Analysis	53
Capital Projects.....	71
General Governmental Funds:	
General Fund Summary	93
Roaded Service Area Summary	94
Fire Service Area Summary	95
Mayor and Assembly	97
Administration:	
City Manager	101
City Clerk	107
Management Information Systems	113
Capital Transit	121
Community Development	127
Eaglecrest	133
Education.....	143
Engineering	147
Finance.....	155
Fire.....	167
Health and Social Services	175

TABLE OF CONTENTS

Lands and Resources.....	177
Law	183
Libraries	189
Parks and Recreation.....	197
Personnel	217
Police	223
Public Works:	
Administration	231
Streets	239
Nondepartmental Special Revenue Funds:	
Hotel Tax.....	246
Tobacco Excise Tax.....	246
Sales Tax	247
Port Development	248
Library Minor Contributions	248
Marine Passenger Fee	249
Enterprise Funds:	
Enterprise Funds Summary	251
Airport.....	253
Harbors and Docks.....	261
Hospital	271
Sewer.....	281
Water.....	287
Waste Management.....	293
Internal Service Funds:	
Fleet Services:	
Public Works Fleet Maintenance	299
Equipment Acquisition Fund	305
Risk Management	307
Special Assessments/Debt Service Funds:	
Special Assessments	313
Debt Service Fund	317
Port Debt Service Fund	323
Definition of Funds	327
Glossary.....	331

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	30,966

Employment and Economy

Public sector employment	7,692
Private sector employment	9,771
Unemployment	5.9%
Gross Business Sales by category (in thousands of dollars)	
Real estate	\$ 52,385
Contractors	\$ 155,169
Liquor and restaurant	\$ 77,392
Retail sales – general.....	\$ 155,340
Foods.....	\$ 125,105
Transportation and freight	\$ 125,706
Professional services	\$ 188,376
Retail sales – specialized.....	\$ 119,677
Automotive	\$ 82,180
Other	\$ 292,975

Streets

Miles of streets	89
Miles of sidewalks	33
Catch-basins	2,061
Miles of drainage ditches	69
Number of street signs	1,981

Water Services

Number of consumers	9,319
Miles of water mains.....	168
Number of fire hydrants.....	1,352
Number of wells	5
Number of reservoirs	9
Number of pump stations	9

Sewer Services

Number of customers	8,339
Miles of sanitary sewer	125
Number of lift stations	39
Number of wastewater treatment plants.....	3
Average yearly gallonage treated	1,344.02 million

Fire Protection

Number of stations	5
Number of firefighters	34
Number of volunteer firefighters	75

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, 2004.

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, 2004

President

Executive Director

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

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

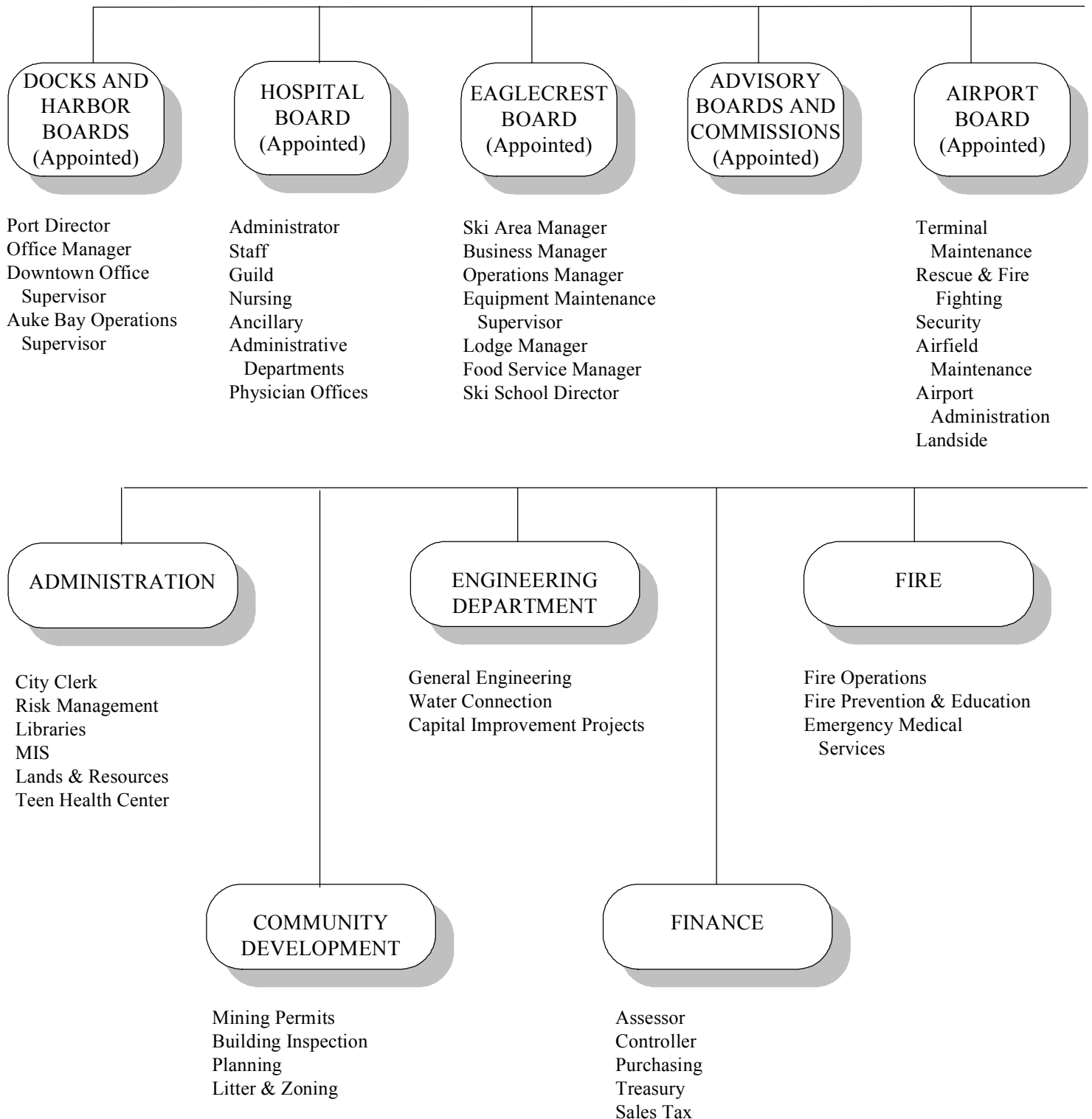
Note 1: Although Capital Transit is not considered a major fund, it receives 82% of its operational funding from the Roaded Service Area, a major fund.

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.

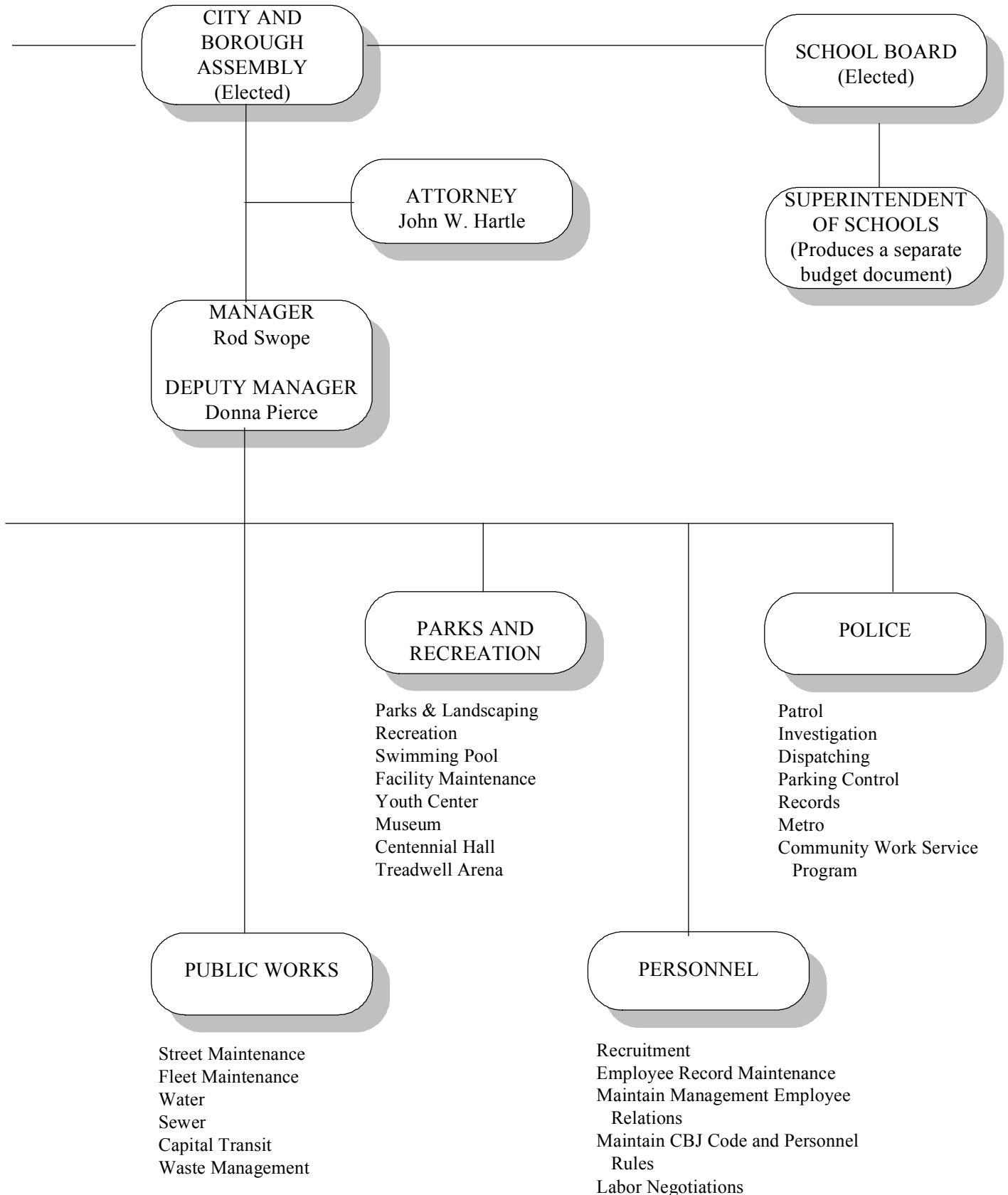
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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 FY04 Actuals, FY05 Amended Budget, FY05 Projected Actuals, FY06 Approved Budget and FY06 Adopted Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – 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 FY06 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.

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. Departments initially developed their FY06 budgets as part of the Biennial FY05/FY06 budget process that started in January 2004. At that time, we were not predicting any major changes in the City's revenue outlook. However, by the summer of 2004, revenue projections for general sales and property taxes had started to improve.

In the summer of 2004, we experienced a significant jump in the growth rate of sales tax revenues. Economic improvements, combined with the warmest and driest summer in over 20 years, appears to have enticed visitors and residents to spend more money. This resulted in a 5% increase in actual vs. projected revenues for FY04. While it is hard to predict future spending patterns, we are anticipating that this increased growth rate will drop back to more historical levels, 3%, for calendar years 2005 and 2006.

In addition, exceptionally low mortgage interest increased the demand for housing which in turn resulted in increased home values and the construction of new homes and home improvements. The Assessor also adjusted the value of a number of commercial properties to bring these assessed values into line with current market rates. The Assessor is projecting property assessments to increase by over 16%. In January 2004, we estimated a 2004 real property value growth rate of 5%, (the January 1, 2005 assessment projection for the FY06 budget). The increase in assessed values allowed the Assembly to reduce the FY06 operational mill levy to 9.98, a 0.96 mill reduction from FY05. This represents a savings to the taxpayers of \$3.1 million.

The increased property and sales tax revenues allowed the CBJ to absorb over \$1.0 million in unanticipated expenditure increases, without requiring reductions in other budget areas. It has also allowed the Manager the flexibility to recommend, and the Assembly to subsequently adopt, \$1,073,000 in needed increments. *A summary list of the increments, by department, can be found in this section and a detailed list of increments is presented in each department's Budget Highlights section.*

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 (Rainforest Recovery Center)	Eaglecrest	Capital City Fire/Rescue	

EXECUTIVE SUMMARY

BUDGET COMPARISONS

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

	FY05	FY06		FY06	
	<u>Amended</u>	<u>Approved</u>	<u>% Change</u>	<u>Adopted</u>	<u>% Change</u>
Funding Sources:					
State Support <i>(Note #1)</i>	\$ 30,089,600	32,035,000	6.47	34,006,700	6.15
Federal Support <i>(Note #2)</i>	7,343,400	7,159,200	(2.51)	7,135,900	(0.33)
Taxes <i>(Note #3)</i>	65,556,400	65,672,300	0.18	68,768,600	4.71
User Fees & Permits <i>(Note #4)</i>	82,137,000	81,662,900	(0.58)	87,319,100	6.93
Penalties & Fines	1,096,400	1,085,100	(1.03)	1,142,100	5.25
Interest-Investment and A/R <i>(Note #5)</i>	3,103,400	3,589,800	15.67	3,619,600	0.83
Property Sales and Rents	3,936,100	3,541,500	(10.03)	4,057,900	14.58
Special Assessments (LIDS)	196,200	168,700	(14.02)	141,900	(15.89)
Other Miscellaneous Revenue	465,100	465,100	-	471,100	1.29
Fund Balance Usage (Contribution)	7,341,200	340,600	95.36	(1,731,000)	(608.22)
Total Funding Sources	<u>201,264,800</u>	<u>195,720,200</u>	<u>(2.75)</u>	<u>204,931,900</u>	<u>4.71</u>
Expenditures:					
General Government, City <i>(Note #6)</i>	43,235,900	43,445,500	0.48	45,129,600	3.88
General Government, School District <i>(Note #7)</i>	55,225,900	54,340,200	(1.60)	58,930,900	8.45
Non-Board Enterprise <i>(Note #8)</i>	10,898,700	10,931,800	0.30	11,041,600	1.00
Board Controlled <i>(Note #9)</i>	63,538,700	62,102,000	(2.26)	64,921,900	4.54
Internal Service Funds <i>(Note #10)</i>	209,300	113,800	(45.63)	48,500	(57.38)
Debt Service <i>(Note #11)</i>	7,325,500	11,728,300	60.10	9,811,000	(16.35)
Capital Projects <i>(Note #12)</i>	20,074,600	12,298,100	(38.74)	14,286,000	16.16
Special Assessments	256,200	260,500	1.68	262,400	0.73
Special Appropriations	500,000	500,000	-	500,000	-
Total Expenditures	<u>\$ 201,264,800</u>	<u>195,720,200</u>	<u>(2.75)</u>	<u>204,931,900</u>	<u>4.71</u>

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

1. State Support – The Legislature adopted an increase in the State School Foundation Funding of \$3,077,800, which is reflected in the FY06 Adopted Budget. This increase is partially offset by a \$1,076,000 decrease in State's School Construction Bond Debt Reimbursement Program (SCBDRP) funding. The SCBDRP funding reduction is due to a delay in the planned issuance date of qualifying new high school general obligation bonds.
2. Federal Support – The decrease in the FY06 Adopted Budget is due to a decrease in federal grants for the School District.
3. Tax Revenues – This includes \$590,000 in increased property tax and \$2.5 million in increased sales and excise tax revenues for FY06. The increase in property tax is a result of increases in assessed values combined with a reduction of 1.24 mills (0.82 mills in the operational mill levy and 0.42 mills in the debt service mill levy). Assessed values for the FY06 adopted budget are projected to increase by more than 16% over the amount anticipated at this time one year ago. General sales tax revenues are projected to increase by approximately \$2.33 million over the FY06 approved budget. This amount includes sales tax revenues used for capital improvement projects. For additional property assessment and taxation information see the *Property Assessment and Taxation* section.

EXECUTIVE SUMMARY

4. User Fees - Increases in user fees between the FY06 Approved and FY06 Adopted Budgets are mainly attributable to projected increases of \$3,100,000 in Bartlett Regional Hospital fees, \$780,000 in Docks and Harbors fees, \$1,054,000 in Port Development fees and \$166,000 in Marine Passenger Fees.
5. Interest-Investment and A/R – We are projecting a slight increase in interest earnings.
6. General Government, City - This increase is due to a combination of \$1,073,000 in City Manager adopted increments and \$1 million in unanticipated expenditure increases. Unanticipated increases include, but are not limited to, continuing fuel price increases, prisoner care increases, costs associated with abandoned vehicles and union contract obligations. A summary of the Manager’s recommended increments is presented at the end of the Executive Summary.
7. School District - The increase is due to an increase State’s funding formula, which also allowed the CBJ to increase its contribution to Education, a slight increase in projected enrollment and additional funding for non-operating items. The CBJ increase in support to Education due to the increase in the State’s funding formula is \$845,000 for the FY06 Adopted Budget.
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. Board Controlled – This increase is primarily due to increases for Bartlett Regional Hospital operations.
10. Internal Service Funds - These are internal City operations that are fully self-funded. It includes Risk Management and Fleet operations (both maintenance and replacement). The difference between FY06 Approved and FY06 Adopted Budgets include additional healthcare departmental charges to bring the Risk Fund fund balance to an appropriate level and some fleet equipment purchases and contributions changes.
11. Debt Service - This change is due to projected reductions in debt service requirements for general obligation school bond issues. The issuance of GO School Bonds for a new valley high school was delayed. This delay resulted in a reduction in projected bond interest costs in FY06 Adopted Budget.
12. Capital Projects - The capital projects funding increase is due to additional sales tax and marine passenger proceeds available for capital projects.

EXECUTIVE SUMMARY

INCREMENTAL BUDGET CHANGES

All increments were reviewed, prior to approval, by the City Manager for need and consistency with departmental policies, mission statements, core services and departmental goals.

Tax Support Increments:

<u>Amount</u>	<u>FTE</u>	<u>Revenues</u>
---------------	------------	-----------------

The adopted increments provide funding for -

Clerk and Elections

Records Management consulting services. A Records Task Force was formed in 2004 to address records management and retention issues. The task force recommended that the CBJ procure the assistance of a professional records management consultant.

75,000	-	-
--------	---	---

Capital Transit

Reinstating 1/2 hour bus service from 8:00 am to 11:00 am, Monday through Friday. This increment is an integral part of providing a fixed route bus service. It has been determined that other alternatives and private sector contracting are not feasible.

184,100	2.50	9,000
---------	------	-------

A full-time lead bus driver/trainer for fixed route services. This person will supervise and train bus drivers to insure compliance with State and Federal Regulations and ensure safe and effective bus operations. We currently have a 0.5 FTE position for this task.

35,000	0.50	-
--------	------	---

Adding two buses to the Transit fleet in FY06. CBJ pays 20% of the cost of each bus purchased. This would add \$116,000 to the purchases made in FY06. Transit participates in the equipment replacement reserve and the addition of two buses to its fleet would require an increase in their annual contribution of \$30,000 in FY06 with an additional 3% increase in subsequent years.

30,000	-	-
--------	---	---

Bus driver uniforms and an allowance for uniform maintenance. The uniforms will include shirts and jackets. These uniforms will provide a professional and readily identifiable appearance. This will improve the image of Capital Transit.

25,200	-	-
--------	---	---

Community Development

Two of the four building inspectors to attend a weeklong Building Codes seminar every other year. Currently inspectors are attending these seminars once every three years. The building code knowledge is needed to perform inspections, maintain the continuing education required for certifications and to maintain positive scores in the insurance rating system.

2,500	-	-
-------	---	---

A second planner to attend the American Planning Association (APA) annual conference. Currently one planner out of five, per year, attends the APA Conference. Educational training is generally not available to Planners in Juneau. Therefore, travel is necessary to obtain the appropriate training. Attending the annual APA conference helps ensure that planners understand contemporary planning practice issues. The APA training deals with a wide range of issues such as land use, housing, citizen participation, transportation, the environment, and many others. Negative consequences resulting from a lack of broad-based planner training is a particularly serious concern in an isolated location such as Juneau.

2,300	-	-
-------	---	---

EXECUTIVE SUMMARY

	<u>Amount</u>	<u>FTE</u>	<u>Revenues</u>
Finance			
A clerical position that will be shared between the Assessor and Treasury Divisions. The position will assist with Assessor Office operations during the December through May peak workload periods for assessing real and business personal properties. The position will assist the Treasury Office operations during the June through November peak workload periods for property tax billing and collections and the annual audit process.	46,700	1.00	-
Fire			
Standby pay during the peak tourism months of May through September. Standby pay is primarily used to ensure that emergency medical service personnel are available to respond quickly to med-evacs needs, although these individuals are available for other emergencies. The number of air med-evacs increase significantly during the summer months. The current union contract, signed June 21, 2004, requires that the CBJ compensate firefighters on standby at a rate of \$3.75 per hour.	50,000	-	-
Additional CCFR volunteer firefighter funding. CCFR has been successful in recruiting additional volunteer firefighters. This increment will fund the increases in training and volunteer compensation costs.	10,000	-	-
Libraries			
A part-time Assistant Library Tech relief position during the peak activity months of June through September. This position will allow the library to cover requests for scheduled annual leave during the busy summer months and provide for a more regular workflow throughout the year by freeing up other relief position hours to cover both normal and unexpected absences during off-peak times.	4,700	0.15	-
Parks and Recreation, Parks and Landscape Division			
A full-time Groundskeeper Assistant position for the months of April through September. In 1998, Caroline Jensen donated 15 acres of waterfront property at Pearl Harbor to the CBJ for a public arboretum. She has been maintaining the gardens that she has worked on for over 40 years. The extensive gardens include 25,000 square feet of lawn, 12,000 square feet of perennial beds of hundreds of different species, and 7,000 square feet of shrub and tree beds containing 150 shrubs of 50 different species and 100 trees of 45 different species. Ms. Jensen has indicated to staff that she is no longer able to care for the gardens and is requesting the CBJ take over the maintenance this upcoming season.	26,600	0.50	-
Manager's Office			
A temporary position for special projects and training. The Manager's Office has identified several special projects that will require additional temporary staffing resources in FY06.	35,000	-	-

EXECUTIVE SUMMARY

	<u>Amount</u>	<u>FTE</u>	<u>Revenues</u>
Management Information Systems			
New core software information systems. This includes replacing the financial, human resources, property assessment/appraisal and, potentially, the permitting software systems. The utility of the existing system is declining, and the risks and costs that we incur by depending on aged and inadequate software are increasing. The current system is nearly twenty years old, requires multiple stand-alone systems for sales tax, real and business personal property tax, water and wastewater utility billing, and fixed asset controls. In addition, there are concerns about the software vendor's ability to provide future system support. The company has not added a new customer in several years and their customer base appears to be eroding. The \$400,000 in funding will not fund the full cost of the new systems. The MIS director has estimated total costs at \$600,000 to \$1,200,000. These additional costs will be funded through our master leasing arrangement with Banc of America. The CBJ would start incurring these additional leasing costs in FY07.	400,000	-	-
Consulting services to assist in the identification and selection of the new core software systems. This increment is being submitted in conjunction with the core software information systems increment noted above. The consulting services would be used to identify current system needs and potential enhancements and for identifying and selecting the most appropriate systems. The MIS director has estimated total costs of this service at \$50,000 to \$100,000. Any savings from this budget increment would be used to help reduce the master lease leasing costs noted above.	100,000	-	-
Streets			
Additional street maintenance. Since 2004, the Street Division has assumed maintenance responsibilities for over 1.7 lane miles of new roads. In the next year, it is anticipated that an additional 8.7 lane miles will be added. To adequately maintain the roads, it is necessary to increase the Streets Maintenance budget for snow removal, road striping, winter sand, D-1, asphalt, deicers, minor equipment, overtime for road repair and plowing and electricity.	55,000	-	-
Total Tax Supported Increments	\$1,082,100	4.65	9,000

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY06 Adopted Budget includes funding for 1,532.81 Full Time Equivalent (FTE's) positions. The FY06 Adopted Budget staffing is 11.77 FTE's greater than the FY05 Amended staffing level. The increase consists of –

- an increase of 2.12 FTE's in the General Fund
- a decrease of 2.52 FTE's in the Special Revenue Funds, excluding the School District
- a decrease of 4.00 FTE's in the School District
- an increase of 3.27 FTE's in the Enterprise Funds, excluding Bartlett Regional Hospital
- an increase of 11.57 for Bartlett Regional Hospital
- an increase of 1.33 FTE's in the Engineering Capital Projects Funds, a 0.13 decrease in General Engineering is reflected in the General Fund increase above

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

	<u>FTE</u>
FY05 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,517.80
FY05 General Government midyear staffing changes (<i>Note 1 below</i>)	3.24
	<hr/>
FY05 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,521.04
FY06 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	22.64
FY06 General Government and Enterprise decreases (<i>Note 3 on the following page</i>)	(6.87)
FY06 School District decreases	(4.00)
	<hr/>
FY06 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,532.81

(1) FY05 General Government Midyear Staffing Changes	<u>FTE</u>
Docks: Adjustments to Crossing Guard staffing. The Crossing Guard program is a relatively new program, which has resulted in adjusting staffing levels to meet the actual need.	(0.96)
Manager's Office: Several changes in the secretarial staff have resulted in a net increase.	0.50
Parks and Recreation: Staffing reclassification and reorganization resulting in a net decrease.	(0.17)
Bartlett Regional Hospital	3.87
Total FY05 Midyear Staffing Changes	<hr/> 3.24

EXECUTIVE SUMMARY

(2) FY06 Increases	<u>FTE</u>
Finance: Added full-time Accounting Clerk position to be split between the Assessor's and Treasury Divisions.	1.00
Parks and Recreation: Added a 0.55 Groundskeeper Assistant, reorganization and reclassification of positions and adjustments to FTE's of existing part-time permanent staff to accommodate accrued leave.	2.44
Visitor Services: Increased the FTE's for the permanent part-time Building Custodians to accommodate accrued leave.	0.16
Capital Transit: 1.25 FTE added for 1/2 hour bus service weekdays from 8:00 to 11:00 a.m. and 0.50 FTE added (to an existing 0.50) for a Lead Bus Driver/Trainer.	1.75
Streets: Two seasonal laborer positions for downtown sidewalk sweeping.	0.92
Engineering: Increase in Project Manager positions funded by Capital Projects and reallocation of positions between General Engineering and Capital Projects Engineering.	1.20
Bartlett Regional Hospital	11.57
Docks and Harbors: Reorganization and reclassification resulting in an increase in FTE's.	3.60
FY06 Increases	<u>22.64</u>
(3) FY06 Decreases	
Libraries: A net decrease resulting from the elimination of 0.26 FTE Library Page position and the addition of 0.15 FTE Assistant Library Tech.	(0.11)
Fire: Elimination of the Deputy Fire Chief position.	(1.00)
Eaglecrest: Elimination of downtown business office and reorganization.	(5.43)
Airport: Temporary positions that should not have been included in the FTE count.	(0.33)
FY06 Decreases	<u>(6.87)</u>

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

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.

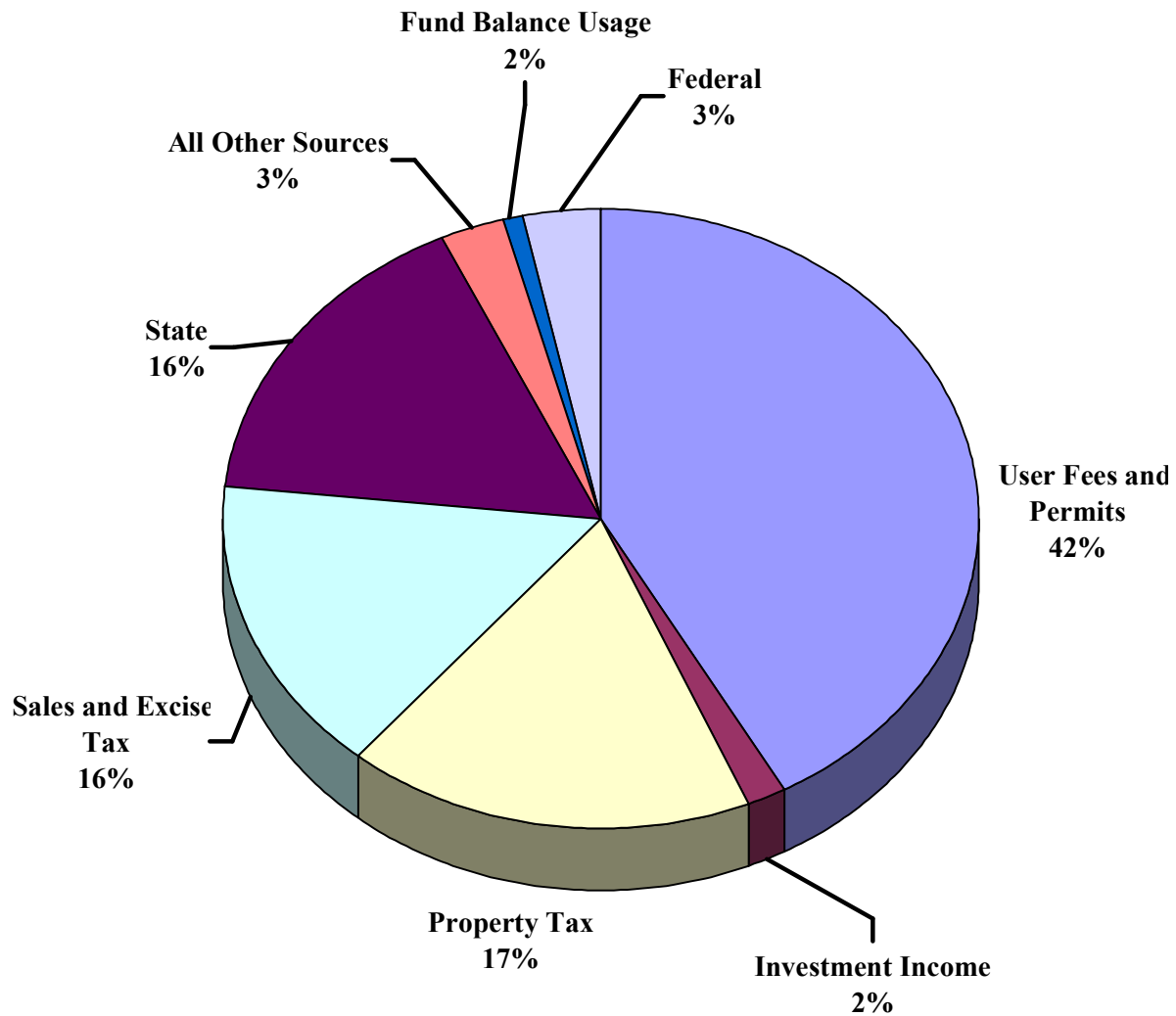
According to the Charter, the Manager is authorized to transfer budget amounts within all operating funds, except school operations. The Assembly approves all budgetary transfers which cross funds or departments.

NOTES

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SUMMARY OF REVENUES

FY06 funding sources for all City and Borough activities total \$204,931,900, which includes a fund balance contribution of \$1,731,000.



This graph shows the FY06 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

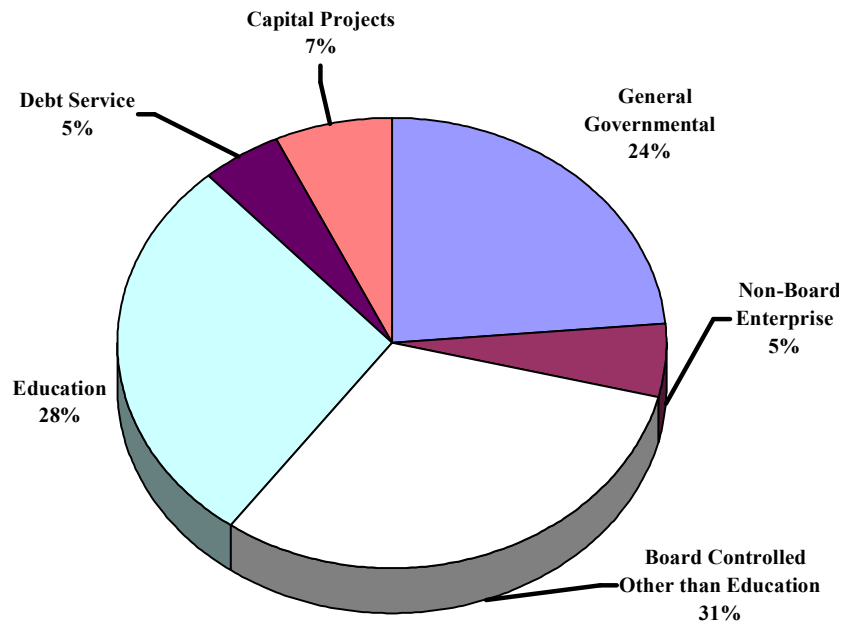
	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
State Support:					
Foundation Funding	\$ 21,708,900	23,981,600	23,981,200	23,448,100	26,525,900
School Construction Debt Reimb	2,060,500	2,658,200	2,539,600	5,216,000	4,140,000
State Shared Revenue Other	375,100	403,000	374,300	403,000	378,000
State Federal Fiscal Relief	743,100	-	-	-	-
School Grants	2,508,000	2,483,300	2,460,300	2,513,100	2,490,100
Library Grants	150,400	139,700	124,100	142,500	127,200
ASHA "In Lieu" Tax	35,700	45,000	45,000	45,000	45,000
Miscellaneous Grants	307,800	378,800	345,000	267,300	300,500
Total State Support	27,889,500	30,089,600	29,869,500	32,035,000	34,006,700
Federal Support:					
Federal "In Lieu" Tax	787,800	799,600	809,900	814,400	823,700
Forest Timber Receipts	806,800	958,700	961,600	968,300	975,300
Miscellaneous Grants	4,813,100	5,585,100	5,497,500	5,376,500	5,336,900
Total Federal Support	6,407,700	7,343,400	7,269,000	7,159,200	7,135,900
Local Support:					
Taxes:					
Property	30,207,100	32,796,400	32,688,800	35,617,300	36,208,600
Sales	31,916,900	30,750,000	32,774,900	28,015,000	30,340,000
Alcohol	743,800	680,000	725,000	700,000	740,000
Tobacco Excise	311,700	500,000	665,000	505,000	580,000
Hotel	906,300	830,000	900,000	835,000	900,000
Total	64,085,800	65,556,400	67,753,700	65,672,300	68,768,600
User Fees and Permits:					
General Fund	1,703,200	1,337,500	1,417,200	1,337,500	1,454,200
Special Revenue Funds	13,151,300	12,617,500	12,897,100	13,031,000	14,445,600
Enterprise Funds	66,321,100	68,152,000	68,668,200	67,264,400	71,254,300
Special Assessments	198,200	30,000	165,000	30,000	165,000
Total	81,373,800	82,137,000	83,147,500	81,662,900	87,319,100
Penalties and Fines:					
Property Tax, Sales Tax, and LID					
Penalties and Interest	639,100	518,900	523,900	504,100	512,700
Ordinance Violations	618,200	577,500	620,000	581,000	629,400
Total	\$ 1,257,300	1,096,400	1,143,900	1,085,100	1,142,100

SUMMARY OF OPERATING REVENUES BY SOURCE

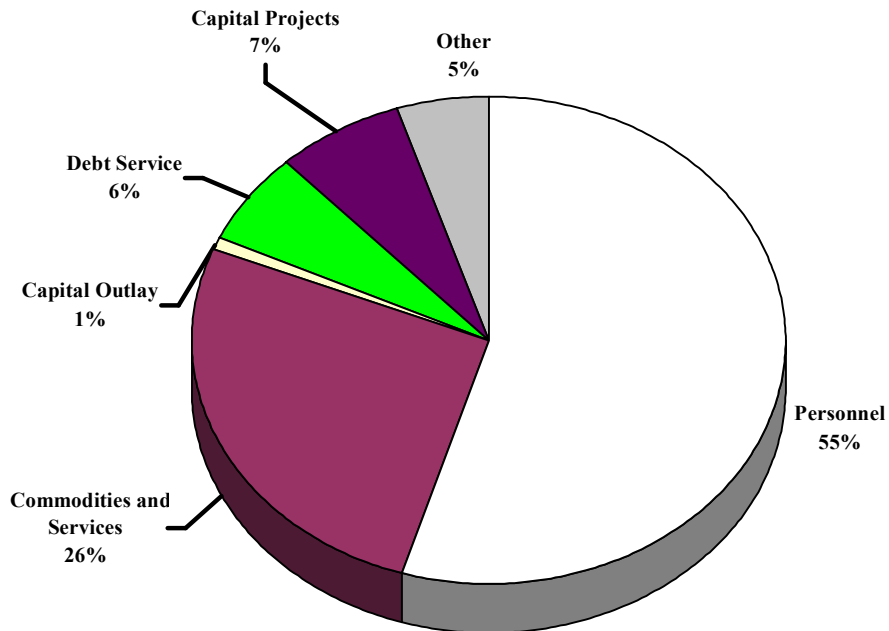
		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Other:					
Interest - Investment and A/R	\$ 756,900	3,103,400	3,085,500	3,589,800	3,619,600
Property Sales and Rents	3,824,700	3,936,100	3,253,200	3,541,500	4,057,900
Special Assessments (LIDS)	745,800	196,200	197,300	168,700	141,900
Bond Premiums	399,200	-	22,500	-	-
Other Miscellaneous Revenues	601,200	465,100	449,100	465,100	471,100
Total	6,327,800	7,700,800	7,007,600	7,765,100	8,290,500
Total Local Support	153,044,700	156,490,600	159,052,700	156,185,400	165,519,800
Total Revenues	187,341,900	193,923,600	196,191,200	195,379,600	206,662,400
Fund Balance Usage (Contribution):					
General Fund	2,166,700	953,100	635,000	761,300	478,200
Equipment Acquisition Fund	(175,400)	196,000	(165,200)	(208,800)	298,400
Other Funds	(10,040,200)	6,192,100	1,202,900	(211,900)	(2,507,100)
Total Fund Balance Usage (Contribution)	(8,048,900)	7,341,200	1,672,700	340,600	(1,730,500)
Total Revenues, Fund Balance Usage and Contributions	\$ 179,293,000	201,264,800	197,863,900	195,720,200	204,931,900

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



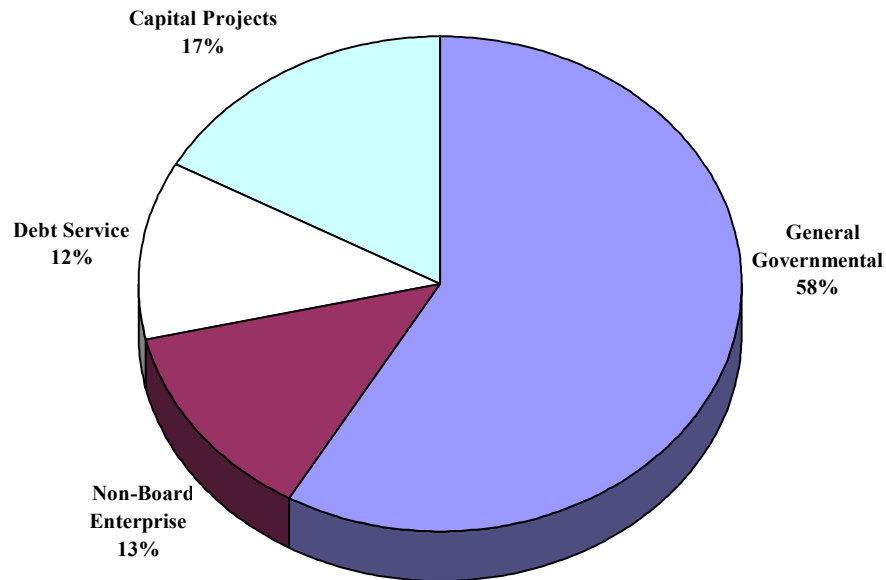
Expenditure Summary by Function



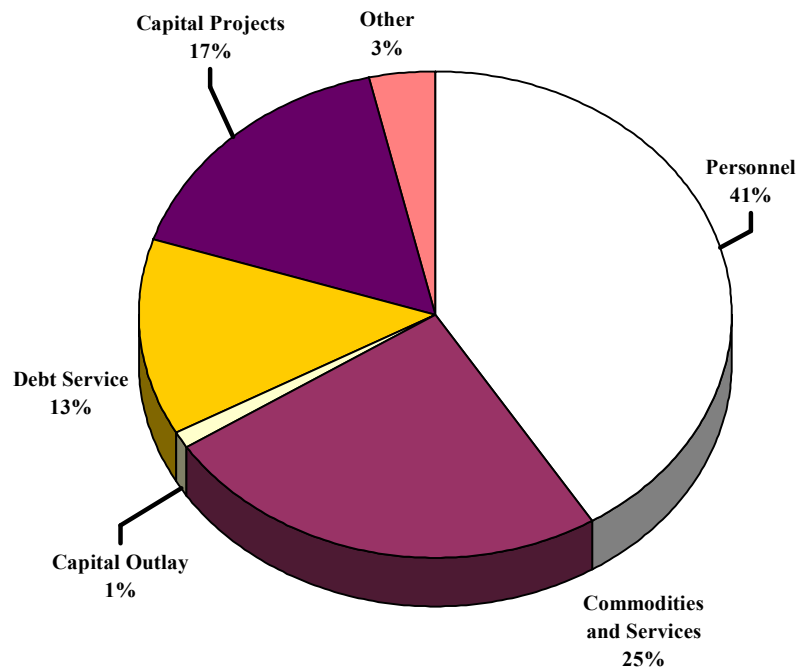
These expenditure summaries exclude Internal Service and Work Force. The total FY06 adopted budget for all City and Borough activities (net of interdepartmentals) is \$204,931,900.

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

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund:					
Mayor & Assembly	\$ 2,189,700	2,036,700	2,026,400	1,755,900	2,220,900
Law	1,301,300	1,390,400	1,387,400	1,429,500	1,524,300
Administration:					
Manager	1,086,300	1,191,800	1,176,000	1,069,100	1,187,500
Clerk	220,000	246,900	246,500	260,800	327,600
Elections	62,400	39,100	33,800	40,200	40,200
Mgmt Information Systems	1,344,500	1,421,900	1,405,200	1,453,300	2,023,900
Libraries	1,785,400	1,867,400	1,819,600	1,946,900	1,921,400
Finance	3,709,200	3,905,500	3,786,300	4,087,300	3,999,600
Personnel	373,000	430,700	390,100	455,000	435,300
Community Development	2,188,800	2,427,800	2,287,300	2,463,000	2,328,800
Capital City Rescue	2,295,400	2,336,600	2,336,600	2,419,300	2,741,900
General Engineering	580,100	655,400	640,200	695,500	652,600
Building Maintenance	1,407,100	1,536,900	1,535,300	1,587,700	1,579,200
Parks and Landscape	1,063,000	1,129,400	1,159,500	1,168,400	1,234,900
Additional Budgetary Savings	-	-	-	(108,000)	-
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,503,100)	(2,792,000)	(2,776,900)	(2,943,400)	(2,906,600)
Support to other funds	24,069,600	25,441,100	25,441,100	29,794,800	28,996,600
Total	40,887,700	42,980,600	42,609,400	47,290,300	48,023,100
Special Revenue Funds:					
Visitor Services	1,448,400	1,360,700	1,349,500	1,400,900	1,485,900
Capital Transit	3,638,300	3,836,500	3,807,300	3,955,600	4,253,300
Downtown Parking	169,400	170,300	166,900	175,400	192,300
Lands	1,522,700	1,297,900	1,279,900	813,000	818,300
Education - Operating	40,338,200	43,649,100	42,822,100	42,892,800	47,429,500
Education - Special Revenue	10,285,400	11,576,800	11,576,800	11,447,400	11,501,400
Eaglecrest	1,652,800	1,548,500	1,544,600	1,548,500	1,948,200
Service Areas:					
Police	8,919,600	9,403,100	9,113,500	9,829,500	9,755,100
Streets	3,155,700	3,453,700	3,438,800	3,562,200	3,625,300
Parks and Recreation	2,918,100	3,182,700	3,124,300	3,276,100	3,323,300
Capital City Fire	2,207,800	2,675,800	2,675,700	2,604,200	2,339,900
Sales tax	701,200	712,500	685,600	749,400	698,700
Hotel tax	13,000	12,700	12,300	13,400	24,300
Tobacco Excise tax	4,300	4,500	4,300	4,700	7,900
Library Minor Contributions	-	4,800	4,800	4,800	4,800
Parks and Recreation Improvements	6,100	6,200	3,100	6,700	-
Interdepartmental Charges	(372,300)	(425,000)	(425,000)	(445,900)	(426,000)
Support to other funds	38,811,900	42,451,700	42,647,700	38,529,800	42,141,600
Total	\$ 115,420,600	124,922,500	123,832,200	120,368,500	129,123,800

SUMMARY OF EXPENDITURES BY FUND

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Enterprise Funds:					
Airport	\$ 3,387,400	3,986,200	3,857,500	4,058,800	3,945,700
Harbors	1,791,500	1,933,200	1,933,200	1,852,200	2,202,500
Docks	881,400	951,600	951,600	1,004,400	1,143,100
Waste Management	683,000	1,115,000	1,081,200	882,200	915,000
Water	2,089,500	2,789,700	2,754,700	2,923,100	2,893,400
Sewer	5,646,000	6,994,000	6,537,100	7,126,500	7,233,200
Bartlett Regional Hospital	53,266,000	55,119,200	55,119,200	53,638,100	55,682,400
Support to other funds	1,493,000	4,889,600	4,889,600	1,525,000	1,970,000
Total	69,237,800	77,778,500	77,124,100	73,010,300	75,985,300
Internal Service Funds:					
Public Works Fleet	1,070,200	1,019,100	1,163,200	1,045,200	1,298,200
Equipment Acquisition Fund	1,008,300	1,312,600	933,300	897,700	1,674,400
Risk Management	13,440,200	13,228,200	12,833,800	14,396,400	14,341,100
Interdepartmental Charges	(14,985,200)	(15,350,600)	(15,562,600)	(16,225,500)	(17,265,200)
Total	533,500	209,300	(632,300)	113,800	48,500
Capital Projects:					
Capital Projects	10,560,600	20,074,600	20,074,600	12,298,100	14,286,000
Support to other funds	5,025,400	464,000	464,000	-	-
Total	15,586,000	20,538,600	20,538,600	12,298,100	14,286,000
Debt Service Fund:					
Debt Service	4,867,000	5,810,800	5,577,900	10,213,300	8,296,000
Port Debt Service	1,512,700	1,514,700	1,514,700	1,515,000	1,515,000
Support to other funds	4,600	-	-	-	-
Total	6,384,300	7,325,500	7,092,600	11,728,300	9,811,000
Special Assessments:					
Special Assessments	330,700	256,200	241,700	260,500	262,400
Support to other funds	56,200	73,000	73,000	75,700	66,300
Total	386,900	329,200	314,700	336,200	328,700
Work Force:					
CIP Engineering	666,100	2,169,500	2,189,200	2,294,600	2,310,400
Public Works Administration	259,500	277,100	277,100	289,200	290,900
Interdepartmental Charges	(925,600)	(2,446,600)	(2,466,300)	(2,583,800)	(2,601,300)
Total	-	-	-	-	-
Total All Funds (Gross) Before Better Capital City	248,436,800	274,084,200	270,879,300	265,145,500	277,606,400
Better Capital City	316,900	500,000	500,000	500,000	500,000
Total All Funds (Gross)	248,753,700	274,584,200	271,379,300	265,645,500	278,106,400
Support to other funds	(69,460,700)	(73,319,400)	(73,515,400)	(69,925,300)	(73,174,500)
Total Expenditures	\$ 179,293,000	201,264,800	197,863,900	195,720,200	204,931,900

SUMMARY OF STAFFING

	FY02	FY03	FY04	FY05	FY06	
	FTE	FTE	FTE	Amended FTE	Approved FTE	Adopted FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.92	9.92	9.40	9.40	9.40	9.40
Administration:						
Manager	6.30	6.30	7.80	8.30	7.80	8.30
Clerk and Elections	2.15	2.13	2.63	2.63	2.63	2.63
Mgmt Information Systems	10.00	11.00	11.00	11.00	11.00	12.26
Tourism	2.50	2.50	-	-	-	-
Libraries	21.83	21.83	21.83	21.83	21.57	21.72
Finance	47.08	47.08	46.18	44.95	44.95	45.95
Personnel	5.27	5.27	5.27	5.00	5.00	5.00
Community Development	26.40	26.40	26.00	25.76	25.76	24.50
General Engineering	7.83	7.60	7.83	7.00	7.00	6.87
Building Maintenance	9.84	9.84	10.75	10.75	10.75	10.75
Parks and Landscape	13.79	13.79	13.83	13.89	14.00	15.25
Total	171.91	172.66	171.52	169.51	168.86	171.63
Special Revenue Funds:						
Visitor Services	6.97	6.97	6.97	6.97	6.97	7.13
Capital Transit	32.05	33.89	34.90	33.65	32.40	35.40
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	565.90	580.61	587.61	583.61	534.61	579.61
Eaglecrest	33.71	34.43	34.43	32.84	32.84	27.41
Police	87.64	90.64	93.48	88.00	88.00	88.00
Streets	23.00	23.00	23.00	23.00	23.00	23.92
Parks and Recreation	36.21	41.17	46.54	45.52	45.66	46.72
Capital City Fire	42.18	43.18	44.18	42.18	42.18	41.18
Parks and Recreation Improvements	0.12	0.12	0.12	0.12	0.12	-
Total	830.67	856.90	874.12	858.78	808.67	852.26
Enterprise Funds:						
Airport	22.50	22.50	22.50	22.63	22.63	22.30
Harbors	10.75	11.45	14.50	11.29	10.32	12.59
Docks	5.75	5.55	7.75	8.99	8.99	11.29
Hazardous Waste	0.25	0.25	0.50	0.53	0.53	0.53
Water	15.52	15.50	14.75	14.75	14.75	14.75
Sewer	34.50	34.50	35.00	35.00	35.00	35.00
Bartlett Regional Hospital	349.73	358.61	358.61	362.48	362.48	374.05
Total	439.00	448.36	453.61	455.67	454.70	470.51

SUMMARY OF STAFFING

	FY02	FY03	FY04	FY05	FY06	
	FTE	FTE	FTE	Amended FTE	Approved FTE	Adopted FTE
Internal Service Funds:						
Public Works Fleet	4.50	4.75	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	8.75	8.75	8.75	8.75	8.75
Special Assessments:						
Special Assessments	1.20	1.18	1.20	1.16	1.16	1.19
Total	1.20	1.18	1.20	1.16	1.16	1.19
Work Force:						
CIP Engineering	20.41	21.76	20.41	24.45	24.45	25.75
Public Works Administration	2.75	2.75	2.75	2.72	2.72	2.72
Total	23.16	24.51	23.16	27.17	27.17	28.47
Total Staffing	1,474.44	1,512.36	1,532.36	1,521.04	1,469.31	1,532.81

INTERDEPARTMENTAL CHARGES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund:					
Mayor and Assembly	\$ 23,600	30,300	30,300	32,100	32,100
Law	130,800	143,900	143,900	152,400	223,100
Manager	47,400	38,400	38,400	40,500	31,400
Personnel	74,000	92,000	92,000	97,400	85,600
Clerk	32,300	30,500	30,500	32,300	33,100
Mgmt Information Systems	241,000	302,100	302,100	319,800	280,200
Finance	1,425,800	1,604,800	1,577,300	1,690,500	1,621,300
General Engineering	7,300	8,300	8,300	8,800	8,500
Building Maintenance	486,300	502,200	514,600	529,200	550,900
Parks and Landscape	34,600	39,500	39,500	40,400	40,400
Total	2,503,100	2,792,000	2,776,900	2,943,400	2,906,600
Special Revenue Funds:					
Capital City Fire	331,700	385,000	385,000	403,500	385,900
Roaded Service Area	40,600	40,000	40,000	42,400	40,100
Total	372,300	425,000	425,000	445,900	426,000
Internal Service Funds:					
Public Works Fleet	1,036,200	1,056,100	1,132,800	1,083,100	1,189,300
Equipment Acquisition Fund	992,000	995,000	1,015,400	1,008,700	1,287,000
Risk Management	12,957,000	13,299,500	13,414,400	14,133,700	14,788,900
Total	14,985,200	15,350,600	15,562,600	16,225,500	17,265,200
Total Operating Interdepartmental Charges	17,860,600	18,567,600	18,764,500	19,614,800	20,597,800
Work Force:					
CIP Engineering	666,100	2,169,500	2,189,200	2,294,600	2,310,400
Public Works Administration	259,500	277,100	277,100	289,200	290,900
Total	925,600	2,446,600	2,466,300	2,583,800	2,601,300
Total Interdepartmental Charges	\$ 18,786,200	21,014,200	21,230,800	22,198,600	23,199,100

NOTES

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SUPPORT TO OTHER FUNDS

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund Support to:					
Education - Operating	\$ 18,171,200	18,835,000	18,835,000	19,015,700	19,860,700
Education - Special Revenue	233,000	123,000	123,000	123,000	230,200
Mental Health	129,000	115,300	115,300	-	-
Eaglecrest	363,100	363,100	363,100	363,100	500,000
Visitor Services	-	185,000	185,000	185,000	185,000
Marine Passenger Fee	-	25,300	25,300	-	-
Bartlett Regional Hospital	595,500	594,800	594,800	593,000	593,000
Bartlett Regional Hospital - Rainforest Recovery Center	205,700	195,400	195,400	195,400	195,400
Debt Service	4,372,100	5,004,200	5,004,200	9,319,600	7,432,300
Total	24,069,600	25,441,100	25,441,100	29,794,800	28,996,600
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	13,697,800	14,750,500	14,750,500	14,932,500	11,950,500
Capital Projects	12,020,000	13,350,000	13,350,000	8,532,400	9,090,000
Bartlett Regional Hospital	623,300	592,200	592,200	592,200	621,800
Debt Service	293,100	293,600	293,600	1,660,200	1,660,200
Eaglecrest	-	100,000	100,000	-	-
Waste Management	-	171,700	171,700	-	-
Roaded Service Area	2,462,000	2,560,000	2,560,000	2,665,000	5,757,400
Fire Service Area	175,000	184,000	184,000	193,000	663,400
Education Operating To:					
Education Special Revenue	304,200	18,200	214,200	18,200	96,500
Hotel Tax To:					
Visitor Services	939,800	743,800	743,800	743,800	915,000
Chemical Dependency To:					
Tobacco Excise Tax To:					
Bartlett Regional Hospital	245,500	233,200	233,200	233,200	269,000
General Fund	65,000	275,000	275,000	287,000	331,000
Marine Passenger Fee To:					
General Fund	925,000	1,033,000	1,033,000	680,000	1,161,000
Roaded Service Area	572,000	658,000	658,000	658,000	775,000
Fire Service Area	60,300	70,000	70,000	70,000	91,000
Visitor Services	97,000	100,000	100,000	100,000	100,000
Capital Transit	205,000	275,000	275,000	205,000	131,000
Dock	29,100	71,000	71,000	71,000	75,800
Port Debt Service	322,200	375,800	375,800	490,000	300,000
Capital Projects	1,719,200	2,020,600	2,020,600	-	1,964,000
Available for Capital Projects	-	-	-	2,240,700	-
Downtown Parking Fund To:					
Capital Projects	-	293,000	293,000	-	-
Land Fund To:					
Capital Projects	225,000	-	-	-	-
Port Development Fund To:					
Port Debt Service	1,138,800	1,138,000	1,138,000	1,025,000	1,225,000
Capital Projects	\$ 125,000	-	-	-	1,262,000

SUPPORT TO OTHER FUNDS

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Special Revenue Fund Support To, continued					
Roaded Service Area To:					
Capital Transit	\$ 2,342,600	2,917,600	2,917,600	2,917,600	3,477,000
Marine Passenger Fee	-	12,500	12,500	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	200,000	190,000	190,000	190,000	200,000
Total	38,811,900	42,451,700	42,647,700	38,529,800	42,141,600
Debt Service Fund Support To:					
Bartlett Regional Hospital	4,600	-	-	-	-
Total	4,600	-	-	-	-
Capital Projects Support To:					
General Fund	50,000	-	-	-	-
Lands	500,000	464,000	464,000	-	-
Debt Service	4,475,400	-	-	-	-
Total	5,025,400	464,000	464,000	-	-
Enterprise Fund Support To:					
Docks To:					
Capital Projects	550,000	500,000	500,000	400,000	-
Marine Passenger Fee	-	14,600	14,600	-	-
Water To Capital Projects	918,400	2,200,000	2,200,000	1,125,000	1,250,000
Sewer To Capital Projects	24,600	2,175,000	2,175,000	-	720,000
Total	1,493,000	4,889,600	4,889,600	1,525,000	1,970,000
Special Assessment Funds To:					
General Fund	52,400	48,000	48,000	75,700	65,300
Sewer	-	25,000	25,000	-	1,000
Capital Projects	3,800	-	-	-	-
Total	56,200	73,000	73,000	75,700	66,300
Total Support To Other Funds	\$ 69,460,700	73,319,400	73,515,400	69,925,300	73,174,500

SUPPORT FROM OTHER FUNDS

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Fund Support From:					
Sales Tax	\$ 13,697,800	14,750,500	14,750,500	14,932,500	11,950,500
Tobacco Excise Tax	65,000	275,000	275,000	287,000	331,000
Marine Passenger Fee	925,000	1,033,000	1,033,000	680,000	1,161,000
Capital Projects	50,000	-	-	-	-
Special Assessments	52,400	48,000	48,000	75,700	65,300
Total	14,790,200	16,106,500	16,106,500	15,975,200	13,507,800
Special Revenue Fund Support From:					
Sales Tax From:					
Mental Health From:					
General Fund	129,000	115,300	115,300	-	-
Education - Operating From:					
General Fund	18,171,200	18,835,000	18,835,000	19,015,700	19,860,700
Education - Special Revenue From:					
General Fund	233,000	123,000	123,000	123,000	230,200
Roaded Service Area	200,000	190,000	190,000	190,000	200,000
Education Operating Fund	304,200	18,200	214,200	18,200	96,500
Roaded Service Area From:					
Sales Tax	2,462,000	2,560,000	2,560,000	2,665,000	5,757,400
Marine Passenger Fee	572,000	658,000	658,000	658,000	775,000
Fire Service Area From:					
Marine Passenger Fee	60,300	70,000	70,000	70,000	91,000
Sales Tax	175,000	184,000	184,000	193,000	663,400
Visitor Services From:					
General Fund	-	185,000	185,000	185,000	185,000
Hotel Tax	939,800	743,800	743,800	743,800	915,000
Marine Passenger Fee	97,000	100,000	100,000	100,000	100,000
Lands From:					
Capital Projects	500,000	464,000	464,000	-	-
Eaglecrest From:					
General Fund	363,100	363,100	363,100	363,100	500,000
Sales Tax	-	100,000	100,000	-	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee From:					
General Fund	-	25,300	25,300	-	-
Roaded Service Area	-	12,500	12,500	-	-
Dock	-	14,600	14,600	-	-
Capital Transit From:					
Marine Passenger Fee	205,000	275,000	275,000	205,000	131,000
Roaded Service Area	2,342,600	2,917,600	2,917,600	2,917,600	3,477,000
Total	\$ 26,779,200	27,979,400	28,175,400	27,472,400	33,007,200

SUPPORT FROM OTHER FUNDS

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Debt Service Support From:					
General Fund	\$ 4,372,100	5,004,200	5,004,200	9,319,600	7,432,300
Sales Tax Fund	293,100	293,600	293,600	1,660,200	1,660,200
Capital Projects	4,475,400	-	-	-	-
Total	9,140,600	5,297,800	5,297,800	10,979,800	9,092,500
Port Debt Service Support From:					
Port	1,138,800	1,138,000	1,138,000	1,025,000	1,225,000
Marine Passenger Fee	322,200	375,800	375,800	490,000	300,000
Total	1,461,000	1,513,800	1,513,800	1,515,000	1,525,000
Capital Project Fund Support From:					
Sales Tax	12,020,000	13,350,000	13,350,000	8,532,400	9,090,000
Marine Passenger Fee	1,719,200	2,020,600	2,020,600	-	1,964,000
Available Marine Passenger Fee	-	-	-	2,240,700	-
Downtown Parking	-	293,000	293,000	-	-
Lands	225,000	-	-	-	-
Port	125,000	-	-	-	1,262,000
Dock	550,000	500,000	500,000	400,000	-
Water	918,400	2,200,000	2,200,000	1,125,000	1,250,000
Sewer	24,600	2,175,000	2,175,000	-	720,000
Special Assessments	3,800	-	-	-	-
Total	15,586,000	20,538,600	20,538,600	12,298,100	14,286,000
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	245,500	233,200	233,200	233,200	269,000
Liquor Sales Tax	623,300	592,200	592,200	592,200	621,800
General Fund for Rainforest Recovery Center	205,700	195,400	195,400	195,400	195,400
General Fund for bond payment	595,500	594,800	594,800	593,000	593,000
Debt Service	4,600	-	-	-	-
Docks from Marine Passenger Fee	29,100	71,000	71,000	71,000	75,800
Waste Management from Sales Tax	-	171,700	171,700	-	-
Sewer from Special Assessments	-	25,000	25,000	-	1,000
Total	1,703,700	1,883,300	1,883,300	1,684,800	1,756,000
Total Support From Other Funds	\$ 69,460,700	73,319,400	73,515,400	69,925,300	73,174,500

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning</u> <u>Balance</u>	+	<u>Projected</u> <u>Revenues</u>	+	<u>Support</u> <u>From</u>	-	<u>Support</u> <u>To</u>	-
General Fund	\$ 4,113,700		37,728,700		13,507,800		28,996,600	
Special Revenue Funds:								
Mental Health	6,500		-		-		-	
Visitor Services	84,200		302,300		1,200,000		-	
Capital Transit	(23,800)		728,000		3,608,000		-	
Marine Passenger Fee	79,200		4,634,000		-		4,597,800	
Eaglecrest	(712,900)		1,450,000		525,000		-	
Education - Operating	950,000		26,737,300		19,860,700		96,500	
Education - Special Revenue/Other	1,066,500		11,092,200		526,700		-	
Lands and Resource Management	10,300		1,243,000		-		-	
*Roaded Service Area	1,452,100		13,711,400		6,532,400		3,702,000	
Fire Service Area	161,300		1,498,200		754,400		-	
Downtown Parking	207,100		223,900		-		-	
Sales Tax	10,905,200		31,123,700		-		29,743,300	
Hotel Tax	86,200		900,000		-		915,000	
Port Development	479,300		2,031,700		-		2,487,000	
Parks and Recreation Improvements	2,200		-		-		-	
Tobacco Excise Tax	163,600		580,000		-		600,000	
Library Minor Contributions	104,200		4,800		-		-	
Total Special Revenue Funds	15,021,200		96,260,500		33,007,200		42,141,600	
Enterprise Funds:								
** Harbors	126,900		2,274,800		-		-	
** Docks	1,478,700		1,664,400		75,800		-	
Water	3,435,900		3,378,700		-		1,250,000	
Sewer	2,787,900		7,631,200		1,000		720,000	
** Airport	2,229,100		4,015,600		-		-	
Hazardous Waste	539,300		901,600		-		-	
Hospital	7,748,100		55,429,000		1,679,200		-	
Total Enterprise Funds	18,345,900		75,295,300		1,756,000		1,970,000	
Internal Service Funds:								
** Public Works Fleet	2,349,100		2,565,300		-		-	
Risk Management	798,300		15,153,000		-		-	
Total Internal Service Funds	3,147,400		17,718,300		-		-	
LIDS/Debt Service/Work Force:								
LIDS	440,000		366,600		-		66,300	
Debt Service	4,831,300		175,800		9,092,500		-	
Port Debt Service	568,900		-		1,525,000		-	
Work Force	-		2,601,300		-		-	
Capital Project Funds	-		-		14,286,000		-	
Interdepartmental Charges	-		(23,484,100)		-		-	
Total City Funds	\$ 46,468,400		206,662,400		73,174,500		73,174,500	

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

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY06

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
22,718,100		3,635,500		2,500,000		1,135,500	General Fund
							Special Revenue Funds:
-		6,500		-		6,500	Mental Health
1,485,900		100,600		-		100,600	Visitor Services
4,253,300		58,900		-		58,900	Capital Transit
-		115,400		-		115,400	Marine Passenger Fee
1,948,200		(686,100)		-		(686,100)	Eaglecrest
47,429,500		22,000		-		22,000	Education - Operating
11,501,400		1,184,000		-		1,184,000	Education - Special Revenue/Other
818,300		435,000		52,400		382,600	Lands and Resource Management
16,703,700		1,290,200		1,211,600		78,600	*Roaded Service Area
2,339,900		74,000		-		74,000	Fire Service Area
192,300		238,700		-		238,700	Downtown Parking
698,700		11,586,900		-		11,586,900	Sales Tax
24,300		46,900		-		46,900	Hotel Tax
-		24,000		-		24,000	Port Development
-		2,200		-		2,200	Parks and Recreation Improvements
7,900		135,700		-		135,700	Tobacco Excise Tax
4,800		104,200		-		104,200	Library Minor Contributions
87,408,200		14,739,100		1,264,000		13,475,100	Total Special Revenue Funds
							Enterprise Funds:
2,202,500		199,200		-		199,200	** Harbors
1,143,100		2,075,800		-		2,075,800	** Docks
2,893,400		2,671,200		-		2,671,200	Water
7,233,200		2,466,900		-		2,466,900	Sewer
3,945,700		2,299,000		-		2,299,000	** Airport
915,000		525,900		-		525,900	Hazardous Waste
55,682,400		9,173,900		-		9,173,900	Hospital
74,015,300		19,411,900		-		19,411,900	Total Enterprise Funds
							Internal Service Funds:
2,972,600		1,941,800		-		1,941,800	** Public Works Fleet
14,341,100		1,610,200		-		1,610,200	Risk Management
17,313,700		3,552,000		-		3,552,000	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
262,400		477,900		-		477,900	LIDS
8,296,000		5,803,600		5,608,300		195,300	Debt Service
1,515,000		578,900		-		578,900	Port Debt Service
2,601,300		-		-		-	Work Force
14,286,000		-		-		-	Capital Project Funds
(23,484,100)		-		-		-	Interdepartmental Charges
204,931,900		48,198,900		9,372,300		38,826,600	Total City Funds

CHANGES IN FUND BALANCES OVERVIEW

Summary

The FY06 budget 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 \$7.04 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 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 FY06 is \$4,735,500. This amount consists of \$2,500,000 in emergency reserves and unrestricted funds of \$1,135,500. 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 was eliminated at the end of 2005.

Capital Transit – The projected carryover for FY06 is \$58,900. 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 \$115,400 for FY06.

Eaglecrest – Eaglecrest has experienced several bad ski seasons in a row. The cumulative 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. The FY06 fund balance deficit is projected to be \$(686,100). The ski area has recently hired a new manager and a consultant 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.

Lands and Resource Management – The projected carryover for FY06 is \$382,600. Included in the carryover amount is \$13,282 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

CHANGES IN FUND BALANCES OVERVIEW

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 FY06 is \$1,290,200. This amount contains \$500,000 in emergency reserves and \$711,600 in restricted funds under the National Forest Timber Receipts program. The unrestricted balance in the Roaded Service Area at the end of FY06 is \$78,600. 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 \$74,000 for FY06. 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 \$238,100 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 FY06 is \$11,586,900. The majority of the projected ending balance, \$7,038,400, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

Port Development– The projected carryover for Port Development is \$24,000 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 \$19,411,900 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 fiscal year. These changes are the result of a rate study recently completed, which indicated both utilities needed to substantially increase revenues and expenditures in order to maintain and expand their infrastructure.

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.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is \$1,941,800 for FY06. Approximately \$234,900 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 FY06 is \$1,610,200. The individual ending components of this balance are made up of \$700,300 Health & Wellness, \$(66,600) Safety & Workers Compensation, \$678,600 General/Auto Liability, \$187,900 Employee Practice/Property, \$100,000 Special coverage, and \$6,700 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund

CHANGES IN FUND BALANCES OVERVIEW

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 \$477,900 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 \$24,000 and \$285,800 for 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 \$5,803,600 for FY06, of which \$5,608,300 is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.5M and \$7.717M School bond issues. The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Port Debt Service – The total projected carryover for FY06 is \$578,900. 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.

MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes are expected to increase in FY06 from the FY05 projected actuals by 10.7% (or \$3.52M). This tax increase is due to an increase in the assessed values, which increased 17.1% (or \$480M). 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 values. Additionally, updated commercial real estate values, new construction and numerous remodels contributed significantly to the increase in the FY06 assessed values.

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

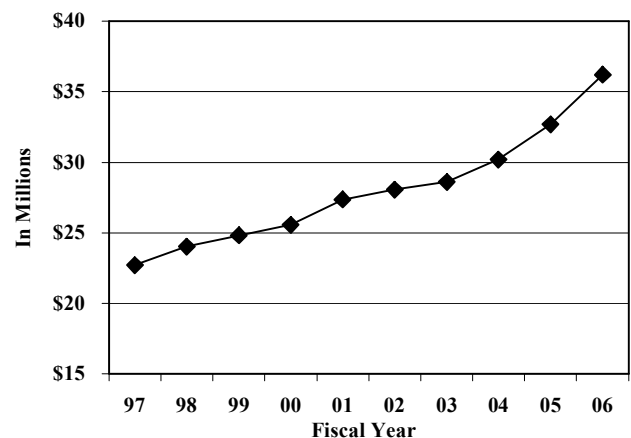
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide assessed value for the 2006 fiscal year is \$3.275 billion, up from \$2.795 billion billed in FY05.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY06 mill levy was adopted in resolution form on June 15, 2005 at 11.17 mills, a .83 mill reduction from FY05's mill rate of 12.00.

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

Two of the most significant exemptions in terms of dollars is the Senior Citizen and Disabled Veteran exemptions. In FY06, these exemptions represent \$1.69 million in property tax revenue that will not be collected.

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



FY97-04 are based on actual revenue collected.

FY05 is based on estimated collections.

FY06 is based on budget projections.

MAJOR REVENUES

SALES TAX REVENUES

Total sales tax revenues are expected to decrease in FY06 from FY05 projected actuals by \$2.5M (or 7.1%), 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.

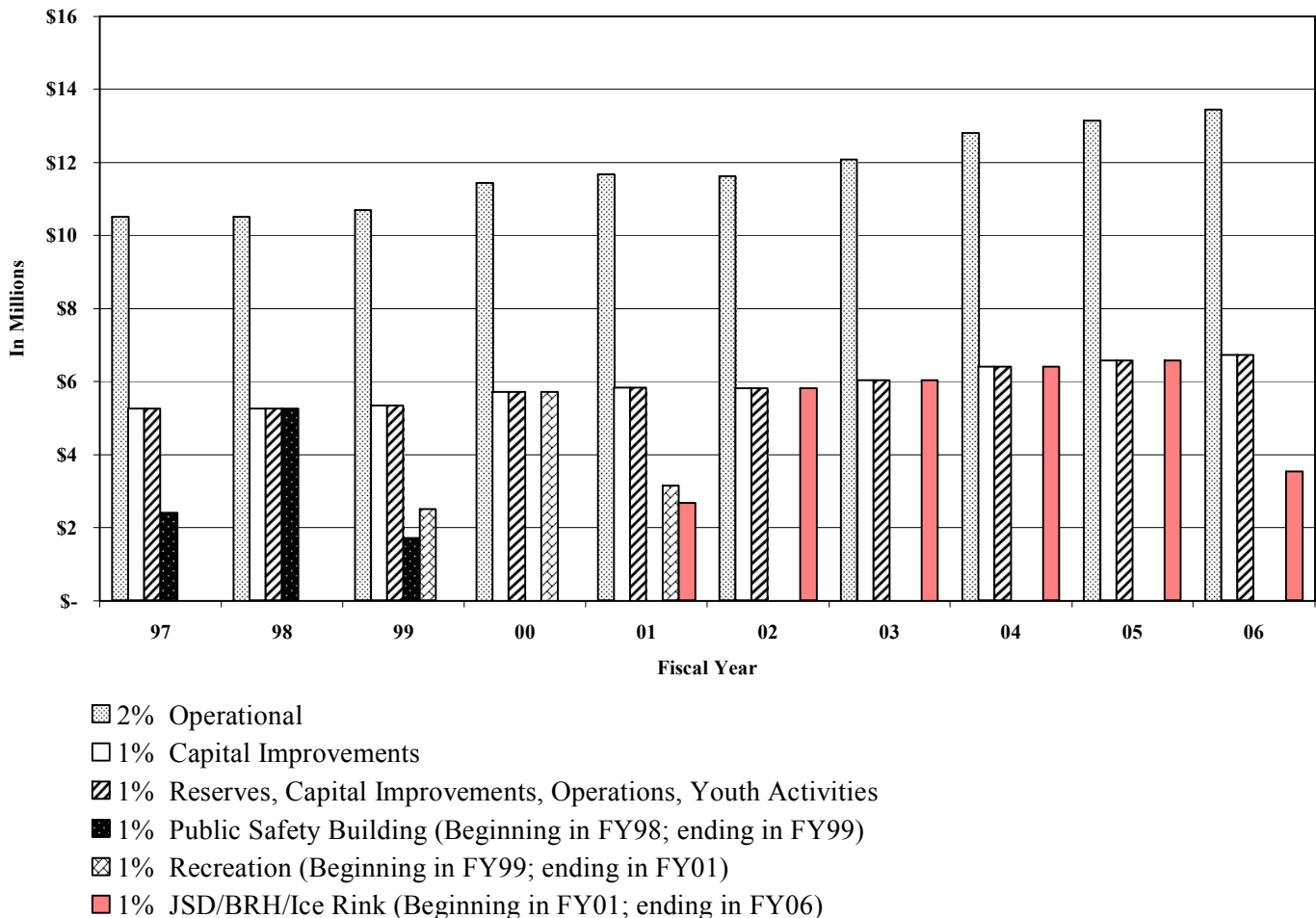
GENERAL SALES TAX

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.

FY97-04 are based on actual revenue collected.

FY05 is based on estimated collections.

FY06 is 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.

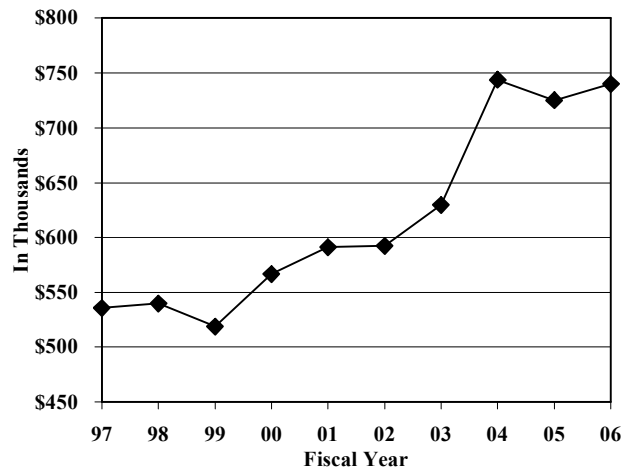
The 4% general sales tax is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$26.8M in FY06. This represents a 2.3% increase from FY05's projected actuals, reflecting expected steady growth in this revenue.

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 large increase in FY04 reflects late FY03 filings included in FY04's revenue number. This also explains why there is an expected drop in FY05 revenue compared to FY04's. Based on current liquor sales estimates and the general economy, liquor sales tax revenues for fiscal year 2006 are projected to increase at about a 2% rate of growth.



FY97-04 are based on actual revenue collected.
FY05 is based on estimated collections.
FY06 is based on budget projections.

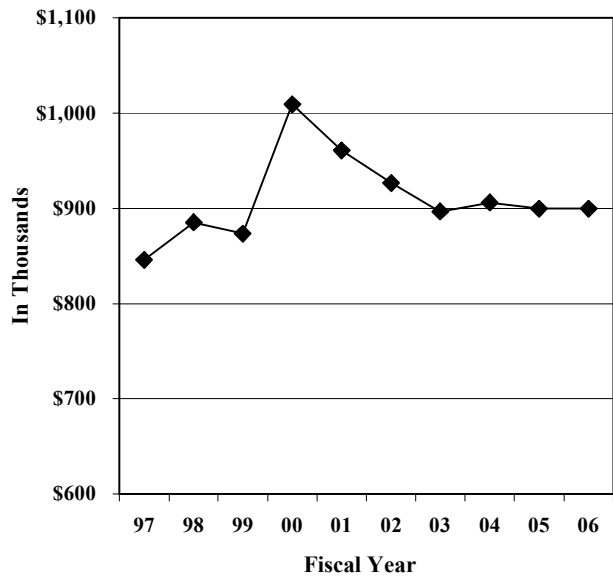
MAJOR REVENUES

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 slowly declined through FY03, then remained at that level through FY04. The decline was primarily due to (1) hotel sales decreasing 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 the FY04 levels will remain through FY06.



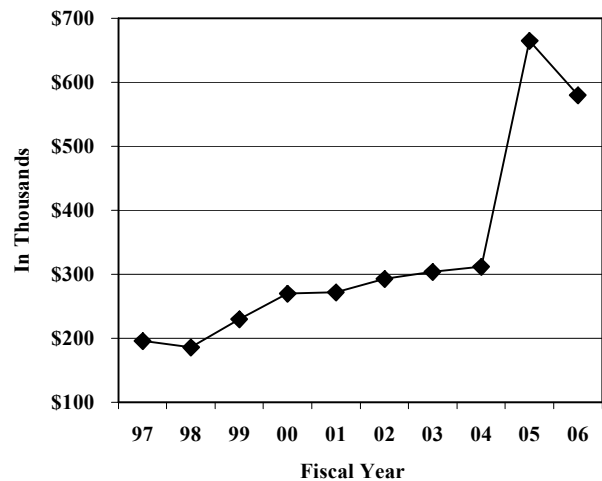
FY97-04 are based on actual revenue collected.
FY05 is based on estimated collections.
FY06 is based on budget projections

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 (113.4%) in this revenue in FY05, the first full year of the tax increase, due to both the tax increase and tobacco purchasers stocking up prior to the increase taking effect. In FY06, this revenue is expected to drop a little from FY05's level due to the expectation of tobacco purchases dropping back to normal.

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



FY97-04 are based on actual revenue collected.
FY05 is based on estimated collections.
FY06 is based on budget projections.

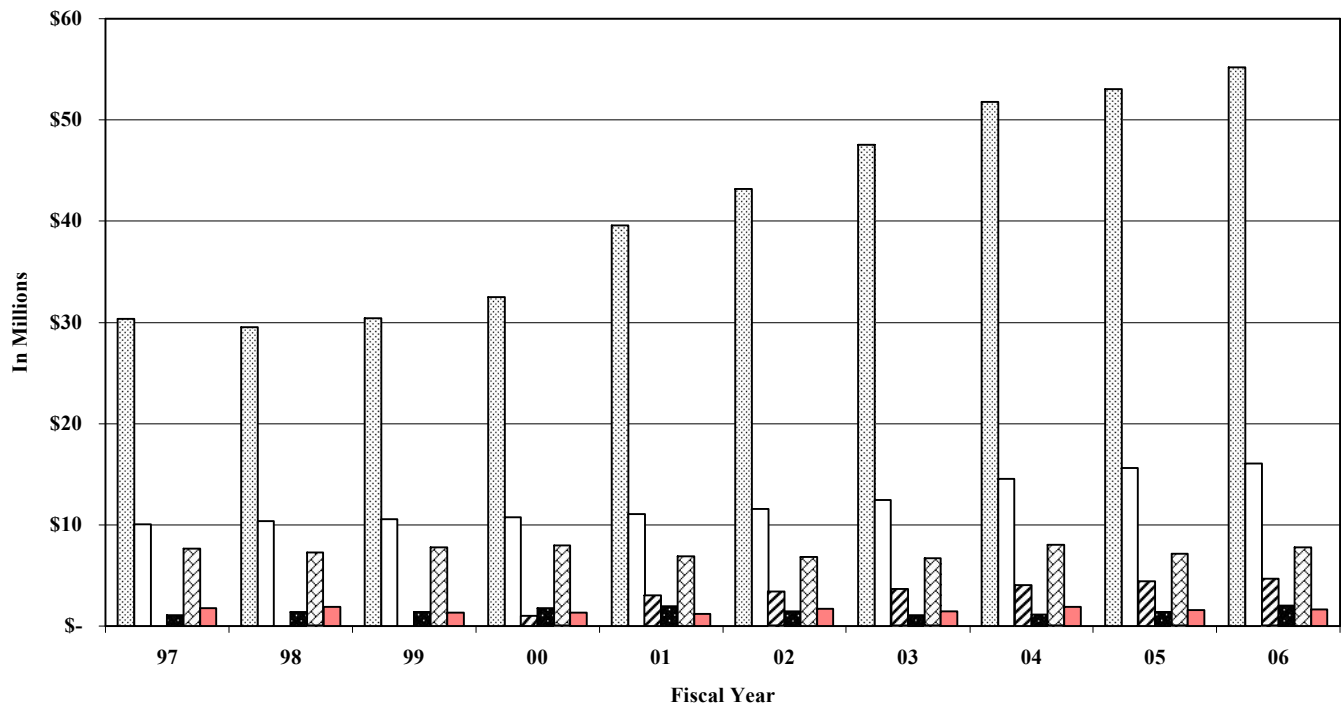
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues are expected to increase by 5.97% (or \$5.45M) in FY06. This increase reflects increases in user fees (\$4.17M), interest earnings (\$.534M) and property sales and rents (\$0.804M). All user fees increased, but the largest increase in user fees is expected by the hospital (\$2.17M), reflecting a 4.1% increase in hospital 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

FY97-04 are based on actual revenues collected.

FY05 is based on estimated collections.

FY06 is 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 Actuals. It is expected that this revenue source will continue to increase in FY05 (by 2.4% or \$1.24M) and again in FY06 (by 4.1% or \$2.17M), due to an increase in the hospital's rates and 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 rebounded somewhat primarily due to increases in both School and Eaglecrest, then expected to drop in FY05 primarily due to decreases in School and Lands. 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. Although normally this revenue remains relatively stable from year to year, there is an expected decrease of 16.8% (or \$319,200) in FY05, due to FY04's larger revenue amount (reflecting an adjustment to the sales tax bad debt allowance in FY04). This revenue is expected to be at normal levels in FY05 & FY06.

PORT TONNAGE FEE / PORT DEVELOPMENT FEE

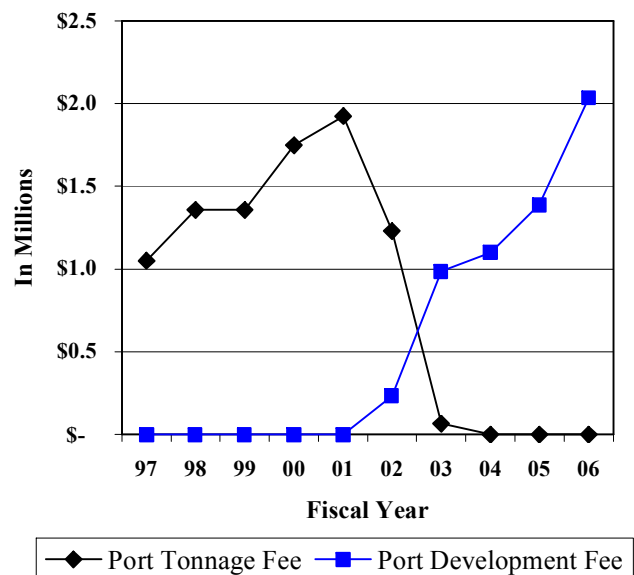
PORT TONNAGE FEE

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. Effective March 14, 2005, the 18¢ per arriving



FY97-04 are based on actual revenue collected.
FY05-06 are based on estimated collections.

passenger per day for all vessels was increased to \$1.18. The additional \$2.00 remained the same. The new rates are to remain in effect until December 31, 2006.

The proceeds from this 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.

Incorporating the fee increase effective March 14, 2005, the Port Development Fee is expected to generate \$2.03M in revenue in FY06 based on current projections of the number of cruiseship passengers visiting Juneau and the number of ships using CBJ's facilities.

MAJOR REVENUES

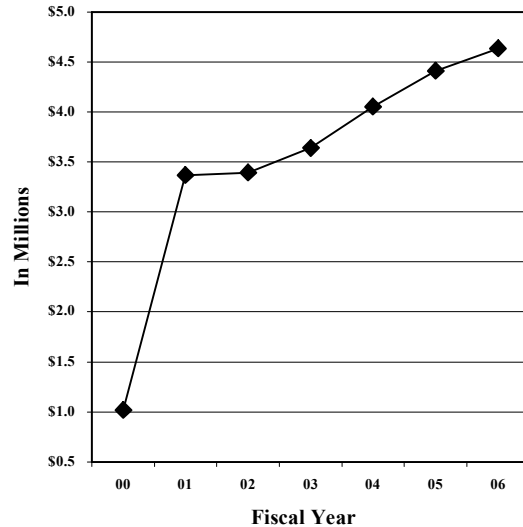
MARINE PASSENGER FEE

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 \$4.634M, 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)
FY01-04 are based on actual collections.
FY05 is based on estimated projections.
FY06 is 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.

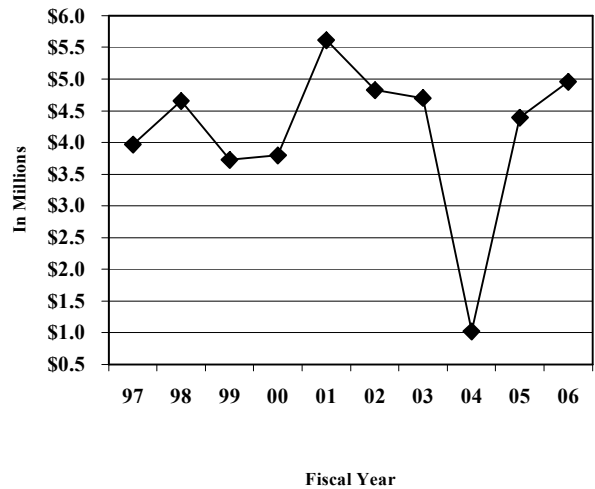
The average funds available for Central Treasury investment, over the last five (5) years (FY00-FY04), has ranged from a high of \$101.3 million in FY04 to a low of \$71.6 million in FY00.

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 significant variations in earnings. These variations are primarily attributable to major changes made in the portfolio structure, once in March 1998 (portfolio split into two time horizons) and again, in December 2003 (portfolio split into three time horizons). The current portfolio's three time horizons are the short (0-1.5 yrs), the short/intermediate (1-5.5 yrs), and the intermediate (1-10 yrs). These changes were made to add value to the total portfolio by taking advantage of interest rate fluctuations in the different time horizons and balancing the duration of 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.

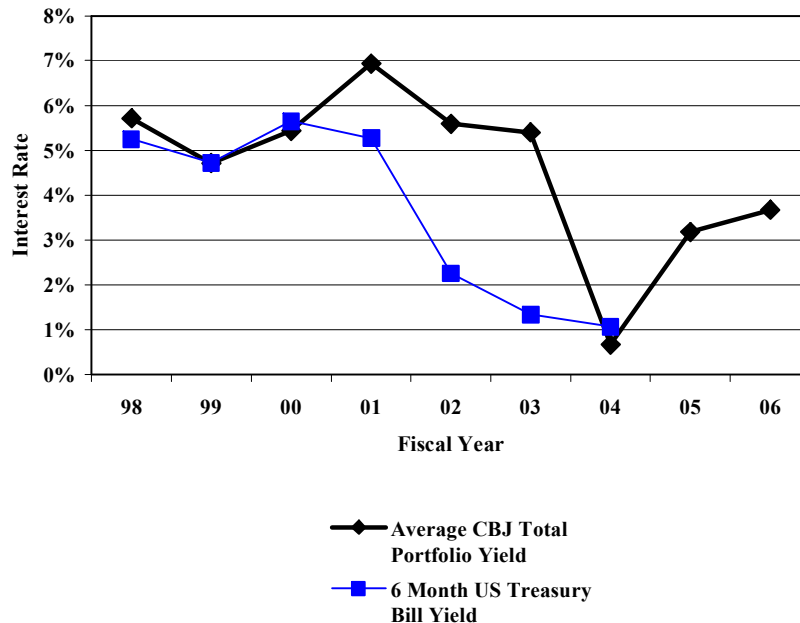
In FY03, there was a slight drop in interest earnings due primarily to the rates on the short end falling to their lowest levels in 40 years. With the short-term interest rates declining since FY01, the rates available for reinvestment in the short portfolio during the year were low. This decline in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

In FY04 there was a sharp drop in returns as the market began to anticipate a sharp reverse in the direction of the federal funds rate (from decreasing to increasing). This caused a decrease in the market value of all portfolios. The increases in the federal funds rate were not as sharp as expected and some of the market value decreases taken in FY04 are expected to be returned in FY05 and FY06.

With the expected recovery of some of FY04's market value declines and the expectation that interest rates will rise over the next 1-2 years, the combined total return in FY05 and FY06 is expected to significantly improve over the FY04 returns.

MAJOR REVENUES

Total Portfolio's Average Rate of Return:



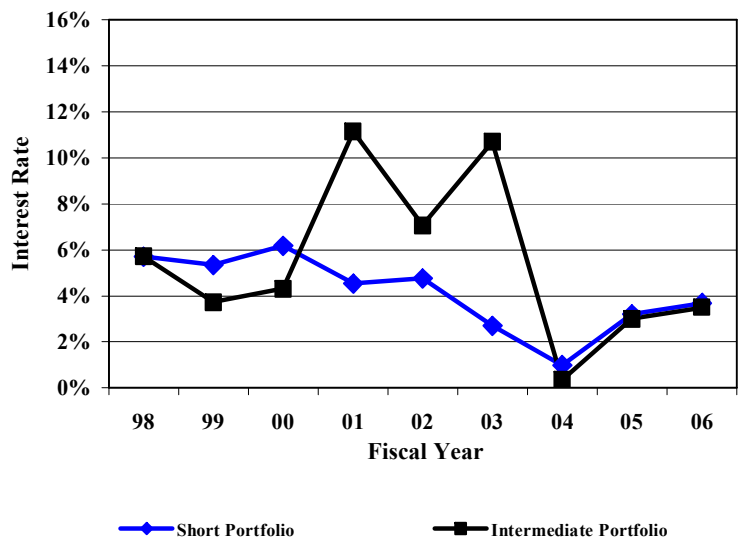
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY05-06 projections of CBJ's average annual total return.

Portfolio returns:

A comparison of the rates of return between the internally managed and the externally managed portfolios, since inception of the externally managed portfolio in FY98.

Between FY98 and mid-FY04, the internally managed investments covered a short-term time horizon of 0-1.5 years. The externally managed investments covered an intermediate time horizon of 1-10 years. The graph displays the difference in volatility of earnings due to interest rate fluctuations in these two different time horizons.

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



MAJOR REVENUES

PROPERTY SALES AND RENTS

Property sales and rents are expected to increase by 24.7% (or \$804,700) in FY06 from FY05 projected actuals. The increase in FY06 can be primarily attributed to an increase expected in Land sales (\$614,900).

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 61.7% (or \$1.077M) 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 7.1% (or \$1.98M) in FY05 and 13.85% (or \$4.13M) in FY06. The FY05 increase reflects primarily an increase in the School Foundation funding (10.5% or \$2.27M). The FY06 increase reflects primarily an increase in the School Foundation funding (10.6% or \$2.544M) and an increase in the School Construction Debt Reimbursement funding (63.0% or \$1.6M).

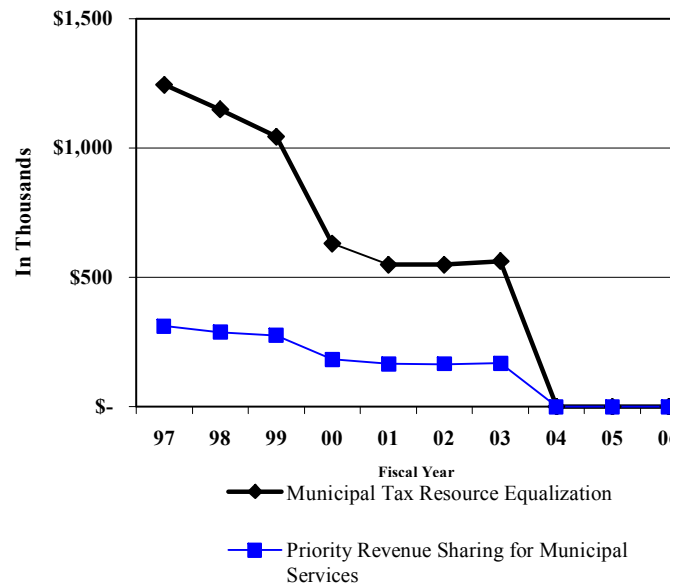
STATE REVENUE SHARING

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



FY97-05 are based on actual revenue collected.
FY06 is based on budget projections.

funding to 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)

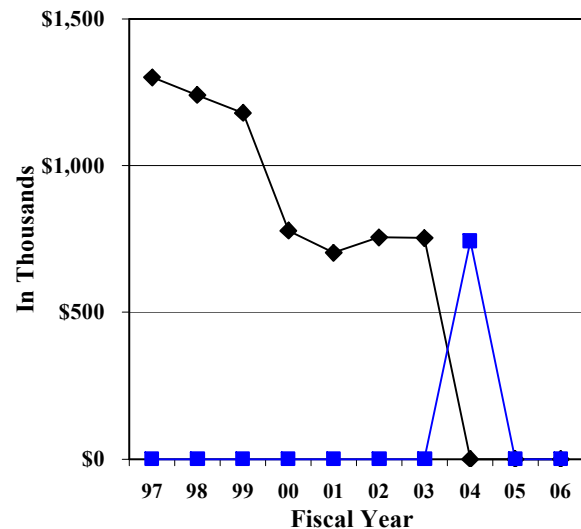
Effective July 1, 1997, the former Municipal Assistance Program was amended to change the name of the program to Safe Communities and add a new subsection providing that money received under the Safe Communities program be spent for the following services in the following ranking of priority:

- 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 fiscal years 2003 and 2004 to use on maintaining



◆ Safe Communities ■ Temporary Fiscal Relief

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FY06 is based on budget projections.

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 above).

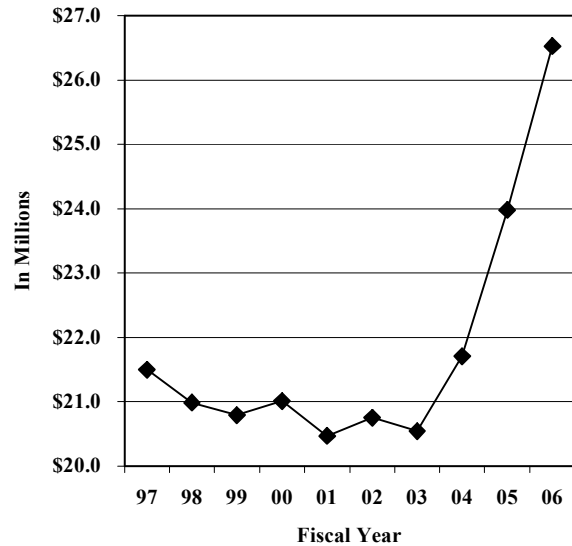
There is no state funding expected from the Safe Communities, State Shared Revenue or the Temporary Fiscal Relief programs in FY05 or FY06.

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 a 4.0% increase in the base student allocation (from \$4,010 to \$4,169). In FY05, the student count continued its decline, however the state contribution increased substantially (10.5% or \$2.27M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576). In FY06, another substantial increase is expected (10.6% or \$2.545M) due to both an increase in student count (from 5,305 to 5,371) and a 7.5% increase in the base student allocation (from \$4,576 to \$4,919).



FY97-04 are based on actual revenue collected.
FY05 is based on estimated collections.
FY06 is 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.

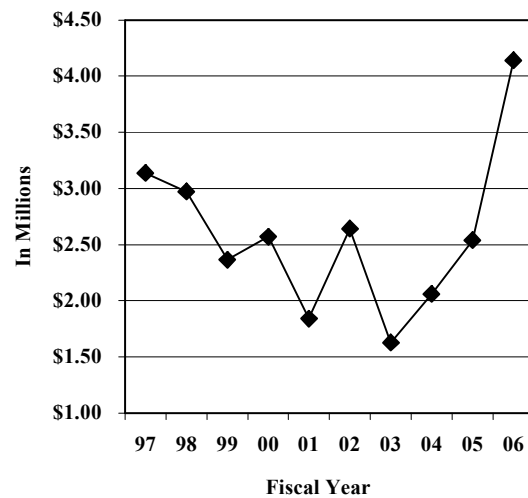
The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

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 1996 refunding



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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 in FY04 and expected through FY06 reflects new debt issued for school district major maintenance projects (\$18.545), the new high school (\$1.455) JDHS Renovation (\$12.5M), Floyd Dryden & Harborview repairs (\$6.945M), and the new high school (\$8M and \$1.5M).

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 13.44% (or \$861,300) 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)

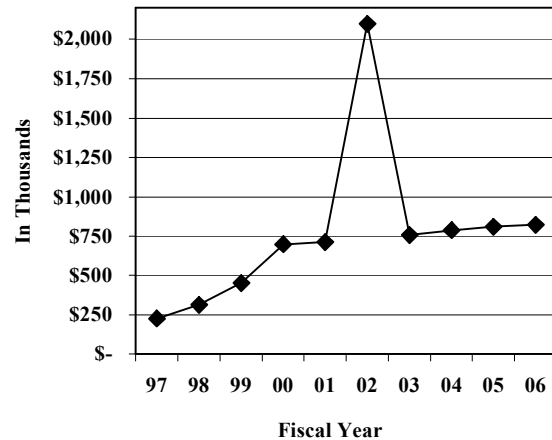
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

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 FY05 through FY06 based on anticipated increases in the annual appropriation level and cents per acre.



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

MAJOR REVENUES

NATIONAL FOREST TIMBER RECEIPTS

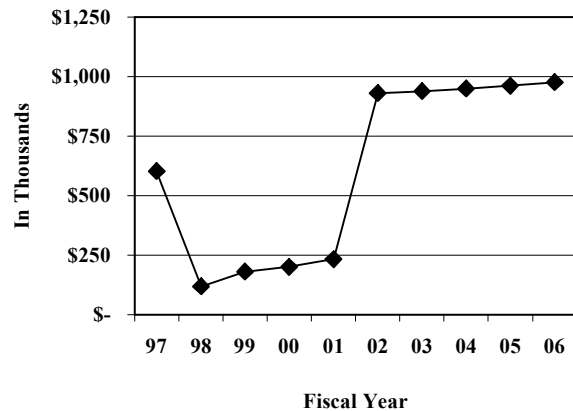
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments receive 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ receives a prorated 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.



FY97-05 are based on actual revenue collected.
FY06 is 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 had not started yet, these funds had been deferred since FY02, reserved for the time the costs are incurred for this project.

FY06 receipts are projected to be approximately the same as the first four 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 Actual	817,400	144,200	961,600
FY06 Estimate	829,000	146,300	975,300

MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

The miscellaneous federal grants consist primarily of grants awarded to the School District. Federal grants in FY06 in the amount of \$5.3M represent a slight decrease from FY05's level of \$5.49M, primarily due to the Fire Service Area receiving a grant of \$152,800 in FY05, not expected in FY06.

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 FY06-11.

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 FY06 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY06 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 FY06 is prepared after the budget process is completed.

The **City and Borough of Juneau, Preliminary Capital Improvement Program for Fiscal Years 2006 – 2011** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Revised 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 FY06.

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

CAPITAL PROJECTS

PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY06 that have been established by the Assembly, the PWFC and/or the City Manager. FY06 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

FY06 Adopted Capital Project Budget

Table 1 shows the source of funds for the FY05 capital budget as well as the funding sources for the adopted FY06 capital budget.

Table 1
Summary of FY05 - 06
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Adopted FY05 Budget	Adopted FY06 Budget
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax: Improvements to Bartlett Regional Hospital, Ice Arena and School Repairs	6,050.0	890.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	6,150.0	7,200.0
Marine Passenger Fees	1,749.8	1,964.0
Port Development Fees	-	1,262.0
Docks and Harbors Enterprise Fund	400.0	-
Sewer Utility Enterprise Fund	2,175.0	720.0
Water Utility Enterprise Fund	1,200.0	1,250.0
Other: Grants and Revenue Bonds	24,094.0	-
Total	\$ 42,818.8	\$ 14,286.0

CAPITAL PROJECTS

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY06 Budget for General Sales Tax funded projects is \$1,000,000.

1% Temporary Sales Tax: The Adopted FY06 Budget for 1% Temporary Sales Tax funded projects is \$890,000.

1% Areawide Sales Tax for Capital Projects: The Adopted FY06 Budget for 1% Areawide Sales Tax funded projects is \$7,200,000.

MARINE PASSENGER FEES

The Adopted FY06 Budget for the Marine Passenger Fee funded projects is \$1,964,000.

Table 2 (on the following pages) lists the routine capital projects adopted for FY06 by requesting department by funding source. **Table 3** lists the non-routine capital projects adopted for FY06

A complete listing of all proposed FY06 – FY11 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication **City and Borough of Juneau, Preliminary Capital Improvement Program, Fiscal Years 2006 – 2011**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Revised Fiscal Year 2006**.

CAPITAL PROJECTS

Table 2
Adopted FY06 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
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.	\$ -	-	1,342.0
<u>ADA Compliance</u> In 2004, an audit by the U.S.Department of Justice (DOJ) identified a list of improvements on CBJ facilities needed to comply with the Americans with Disabilities Act (ADA). The CBJ signed a settlement agreement with the DOJ that specifies a four year time period for compliance. This project will complete the first year of improvements required by that settlement agreement.	-	390.0	-
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.	145.0	155.0	-
<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.		415.0	-
<u>Asbestos Abatement</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.		35.0	-

CAPITAL PROJECTS

Enterprise Fund	Total FY06 Routine Capital Projects Budget	Department Recommendation/Project Administration:
-	1,342.0	Open Space Waterfront Land Acquisition
-	390.0	ADA Compliance
-	300.0	Building Maintenance: Essential Building Repairs
-	415.0	Deferred Building Maintenance
-	35.0	Asbestos Abatement

(continued next page)

CAPITAL PROJECTS

Table 2
Adopted FY06 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Eaglecrest Ski Area:			
<u>Deferred Maintenance</u>	350.0	-	-
Deferred repairs to buildings and snowmaking equipment.			
Parks and Recreation:			
Parks/Recreation Areas:			
<u>Park and Playground Repairs</u>	185.0	-	-
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.			
Trail Maintenance:			
<u>Montana Creek Bridge Abutment & Trail Repairs</u>	-	100.0	-
Repairs to failing bridge abutment which is failing due to stream erosion. The bridge crosses Montana Creek along the Kax Trail and will become unstable without repairs.			
Public Works:			
Streets:			
<u>Pavement Maintenance</u>	-	500.0	-
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.			
<u>Stairways/Sidewalks</u>	-	100.0	-
Continued repair/replacement of city stairways and sidewalks including replacement of utiliwalk.			
<u>Retaining Walls</u>	-	100.0	-
Continued reconstruction and/or repair for area wide retaining walls.			

CAPITAL PROJECTS

Enterprise Fund	Total FY06 Routine Capital Projects Budget	Department Recommendation/Project
-	350.0	Eaglecrest Ski Area: Deferred Maintenance
-	185.0	Parks and Recreation: Parks/Recreation Areas: Park and Playground Repairs
-	100.0	Trail Maintenance: Montana Creek Bridge Abutment and Trail Repairs
-	500.0	Public Works: Streets: Pavement Maintenance
-	100.0	Stairways/Sidewalks
-	100.0	Retaining Walls

(continued next page)

CAPITAL PROJECTS

Table 2
Adopted FY06 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
<u>Street Reconstruction and Repair</u>	-	5,405.0	-
Continued reconstruction and/or repair for area wide streets.			
Wastewater Utility:			
<u>Totem Park Subdivision Sewer Replacement</u>	-	-	-
Replacement of deteriorating sewer mains, manholes, and service laterals within the right-of-way and adjacent utility easements. This project is replacing an old sewer collection system that is in advanced stages of deterioration. Several sewer main in backyard utility easements have failed several times due to root intrusion and pipe failure.			
Water Utility:			
<u>Pump Station Upgrades - Phase I</u>	-	-	-
Upgrade existing motor controllers and other pumping equipment as required. To maintain water stations at their highest level of reliability.			
<u>Flow Meter Additions</u>	-	-	-
Installation of flow meters on main transmission lines. With the expanding system, the utility must be aware of how much water is being used in certain portions of the system.			
Total - All Routine Projects	\$ 680.0	7,200.0	1,342.0

CAPITAL PROJECTS

Enterprise Fund	Total FY06 Routine Capital Projects Budget	Department Recommendation/Project
620.0	6,025.0	Street Reconstruction and Repair
		Wastewater Utility
350.0	350.0	Totem Park Subdivision Sewer Replacement
		Water Utility:
500.0	500.0	Pump Station Upgrades - Phase I
500.0	500.0	Flow Meter Additions
1,970.0	11,192.0	Total - All Routine Projects

CAPITAL PROJECTS

Table 3
Adopted FY06 Nonroutine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	Marine Passenger Fees	Port Development Fees
Administration:				
<u>Wayfinding Plan</u> 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.	\$ -	-	122.0	-
<u>Confidential Document Shredder</u> The CBJ produces a variety of confidential documents that must be completely destroyed after archival. Previously, the CBJ burned these documents at the landfill incinerator. However, that is no longer available. This project will purchase and install a commercial grade paper shredder at the Thane storage building.	20.0	-	-	-
Docks and Harbors:				
<u>Sea Walk</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.	-	-	-	1,012.0
<u>Statter Harbor and Park/Auke Bay Commercial Loading Facility</u> 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.	-	-	500.0	-

CAPITAL PROJECTS

Total FY06 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project Administration:
	Personnel Services	Commodities & Services	
122.0	-	-	Wayfinding Plan
20.0	-	-	Confidential Document Shredder
1,012.0	To be determined		Docks and Harbors: Sea Walk
500.0	To be determined		Statter Harbor and Park/Auke Bay Commercial Loading Facility

(continued next page)

CAPITAL PROJECTS

Table 3
Adopted FY06 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	Marine Passenger Fees	Port Development Fees
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.	-	890.0	-	-
Parks and Recreation:				
Parks/Recreation Areas:				
<u>Dimond Park Restroom/Concession Design</u> Prepare design documents for a restroom/concession building at Dimond park. Provide restrooms for the park which includes 5 heavily used sports fields, the bridge access to the west valley trail system, and the fairgrounds.	50.0	-	-	-
Centennial Hall:				
<u>Auditorium Chair Replacement</u> To replace decrepit furnishing, to ensure safety, and enhance facility. Replace 2000 auditorium chairs and 10 chair carts.	180.0	-	-	-
<u>Auditorium Table Replacement</u> 100 72 inch round tables, 10 table storage carts. To replace decrepit furnishings to ensure safety, and enhance facility.	70.0	-	-	-

CAPITAL PROJECTS

Total FY06 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project Hospital:
	Personnel Services	Commodities & Services	
890.0	To be determined		Project 2005 - Major Remodel
Parks and Recreation:			
Parks/Recreation Areas:			
50.0	To be determined upon completion of final design work.		Dimond Park Restroom/Concession Design
Centennial Hall:			
180.0	-	-	Auditorium Chair Replacement
70.0	-	-	Auditorium Table Replacement

CAPITAL PROJECTS

Table 3
Adopted FY06 Nonroutine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	Marine Passenger Fees	Port Development Fees
Public Works:				
Streets:				
<u>South Franklin Widening</u>	-	-	-	250.0
In order to pursue the South Franklin Street Widening Project, the city must obtain right-of-way from several land owners located along South Franklin Street. The acquired land will be used to widen the sidewalks to increase capacity and reduce safety risks along South Franklin Street.				
Total - All Nonroutine Projects	\$ 320.0	890.0	622.0	1,262.0

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

CAPITAL PROJECTS

Total FY06 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs (see Note)		Department Recommendation/Project Public Works: Streets: South Franklin Widening
	Personnel Services	Commodities & Services	
250.0	-	-	
3,094.0	-	-	Total - All Nonroutine Projects

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department:					
New SRE Building-Design	A345-26	1,501,419	39,967	297,728	1,163,724
Airport Constr Contingency Res	A345-31	80,000	-	-	80,000
Arprt Revolving Cptl Resv Acct	A345-33	215,294	-	-	215,294
Installation of Security Fence	A345-36	15,000	14,750	146	104
Relocate ASOS	A345-46	65,000	-	9,643	55,357
Runway Safety Area EIS	A345-47	3,203,332	516,356	2,249,683	437,293
Exter Rehab - Airport Term Bld	A345-48	954,249	-	953,415	834
Cessna/Alex Holden Way	A345-53	395,780	-	340,998	54,782
Terminal Expansion Study	A345-54	263,902	-	263,902	-
Parallel Taxiway Reconst	A345-55	3,614,523	953	3,512,344	101,226
Runway Safety Area II	A345-56	973,333	-	-	973,333
NW Quadrant Dev	A345-57	93,333	-	-	93,333
Departure Area Security Imp	A345-59	875,843	11,175	588,039	276,629
Airport-Water/Sewer Extension	A345-61	1,100,345	325	1,067,867	32,153
Rehabilitate Access Road	A345-63	391,385	36,039	341,014	14,332
Taxiway Extensions	A345-64	1,512,243	432,551	910,920	168,772
JNU Terminal Study Ph II	A345-65	800,000	423,805	295,617	80,578
Float Pond Dike Protection	A345-66	100,000	20,023	5,981	73,996
Construct Delta 1 Ramp	A345-67	30,000	-	-	30,000
Part 121 Ramp Recon. Ph I	A345-68	1,800,000	-	-	1,800,000
Rehab WestGA Area Paving PhI	A345-69	63,158	-	-	63,158
Wildlife Hazard Mgmt Plan Ph I	A345-70	1,659,500	-	-	1,659,500
Purchase Land/Airport Expansion	A345-71	1,000,000	-	-	1,000,000
Acquire Security Vehicle #8	A345-72	1,125	-	-	1,125
Airport Project Design	A64-92	305,331	41,385	98,984	164,962
Energy Efficiency Improvements	D374-30	228,223	-	145,100	83,123
Mndnhl Rvr/Lemon Crk Hydrology	D374-48	208,250	-	203,488	4,762
Bus Passenger Shelters	D374-63	199,000	-	154,132	44,868
Capital Transit Trans Facility	D374-68	421,350	97,553	230,875	92,922
Open Space Waterfront Land Acq	D374-70	1,742,121	-	291,612	1,450,509
Bartlett 2005	D374-72	48,707,484	22,049,293	11,823,832	14,834,359
Safe Routes to Schools	D374-79	24,988	-	3,888	21,100
Construct JCVB Visitor Center	D374-80	176,000	2,480	122,326	51,194
Eaglecrest Lodge Expansion	D374-89	863,800	20,584	777,297	65,919
JAMHI Bldg Demo/Park Lot Const	D374-92	565,412	-	563,928	1,484
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	14,009	31,612	15,379
Wayfinding Signs	D375-04	120,000	7,580	52,773	59,647
New Capitol Bldg Planning	D375-05	400,000	98,209	149,718	152,073
Eaglecrest-Deferred Maintenan	D375-07	92,007	27,000	33,622	31,385
Thane Rd Fire Svc Imprv	F413-17	33,000	-	32,431	569
New Police Station Site Imprv	F413-19	113,838	3,529	76,859	33,450
Police Sta.-Fire Suppression	F413-20	50,000	1,858	919	47,223
Hag Fire Trn Ctr-Fac Needs Asm	F413-21	15,000	-	8,198	6,802
Douglas Hbr Uplands & Moorage	H354-68	5,377,804	60,777	5,313,702	3,325
Statter Hbr Parking & Pedestrn	H354-71	2,773,983	-	2,773,983	-
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,088,000	28,179	896,191	163,630
Amalga Hbr Launch Ramp Upgrade	H354-79	2,700,000	24,803	2,545,927	129,270

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department (cont):					
Marine Pk/SteamShip Whrf	H354-82	6,425,734	-	6,425,734	-
Marine Pk/Steamship Whrf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	3,500,000	62,042	2,742,127	695,831
Waterfront Seawalk	H354-91	184,000	-	4,749	179,251
Cope Park Improvements	P396-26	390,457	-	52,148	338,309
Fish Creek Park Improvements	P396-27	128,000	-	23,950	104,050
Glacier Valley SportsField Imp	P396-28	423,523	17,081	385,404	21,038
Mendenhall R. Sportsfield Impr	P396-29	36,130	402	32,642	3,086
Last Chance Basin Safety Rep.	P396-33	40,000	-	39,308	692
Dimond Park Comm Ctr I	P396-34	425,000	58,069	311,108	55,823
Treadwell Arena	P396-35	3,653,066	-	3,652,735	331
Smith/Butts Pk Imprv I	P396-36	150,000	45,492	81,546	22,962
Zach Gordon Covered Court	P396-37	500,000	19,170	97,161	383,669
Douglas Lib/Fire Hall Maintena	P396-40	621,155	2,501	611,592	7,062
Essential Building Repairs II	P396-41	987,817	9,084	340,295	638,438
Deferred Bldg Maint II	P396-42	1,801,367	84,210	859,775	857,382
Adair Kennedy Track Resurface	P396-43	253,000	16,035	236,930	35
West Juneau Park Acquisition	P396-44	250,000	46,025	183,962	20,013
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	825,800	37,366	69,149	719,285
DT Parking Garage Major Maint	P396-51	521,000	8,320	136,919	375,761
Asbestos Abatement	P396-52	15,000	425	698	13,877
Treadwell Arena - Lockers	P396-54	750,400	71,692	615,691	63,017
DT Cap Parking	P396-55	230,000	8,000	106,560	115,440
Egan Drive Trees	P396-56	5,000	-	-	5,000
Switzer/Marriot Trail Improv	P396-57	50,000	22,015	18,686	9,299
Auke Lake Trail ADA Upgrade	P396-58	100,000	-	-	100,000
Parks&Playground Improvements	P396-59	85,000	-	-	85,000
Trail Mix UAS MOU	P396-60	23,250	-	-	23,250
Underground Storage Tanks	PW1-90	1,874,633	3,300	1,842,429	28,904
Valley Shop Fence/Lights/Lndsp	R412-55	50,000	-	37,872	12,128
Menden Blv Recon/Duck Crk Xing	R412-72	1,982,854	-	1,982,805	49
EngEvaluation-Gold Crk Bridges	R412-74	95,000	100	68,384	26,516
Lena Access Road Extension	R412-79	3,231,000	3,879	3,102,674	124,447
St Maint Shop Design - New LOC	R412-81	1,585,000	-	19,355	1,565,645
Riverwood Sub Drainage Imprv I	R412-87	1,112,749	-	1,105,006	7,743
DT Covered Sidewalks	R412-90	-	-	-	-
Columbia Blvd Reconstruct	R412-92	1,609,000	4,063	1,554,793	50,144
Impoung Lot @ Jnu Airport	R412-94	223,984	263	215,294	8,427
Highlands Reconstruction III	R412-95	2,103,767	50,389	1,963,468	89,910
Retaining Walls	R412-96	97,382	1,130	22,910	73,342
Stairways/Sidewalks	R412-97	250,000	78,760	149,090	22,150
Goldbelt Avenue Reconst	R412-98	1,773,428	249,319	1,225,010	299,099
Seward/2nd St. Reconst	R412-99	4,695,000	3,449,844	680,267	564,889
Aspen/McGinnis/Duck Crk X-ing	R422-01	272,625	173,436	51,553	47,636
Riverside Drive Improv	R422-02	590,000	-	-	590,000
Decoy Blvd Reconst	R422-03	500,000	32,632	467,735	(367)
Pavement Management	R422-04	1,217,588	70,678	405,763	741,147

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department (cont):					
S Franklin St Wide/Load Zone	R422-05	50,548	520	29,501	20,527
West Ninth Street LID	R422-06	26,000	200	28,122	(2,322)
Greenwood Ave. LID #92	R422-07	75,000	447	50,218	24,335
1st St Douglas Turnaround	R422-08	28,000	-	-	28,000
City Street Shop Fencing	R422-09	62,000	-	-	62,000
Lakewood Subdivision Reconstr	R422-10	1,710,000	1,247,865	173,569	288,566
Hidden Valley Recon & Survey	R422-11	80,000	-	-	80,000
Nancy St Pond Restoration/Land	R422-12	146,000	-	-	146,000
New High School/Diamond Park	S454-66	4,682,010	-	4,681,416	594
DZ Site Improvements	S454-67	404,473	1,462	401,299	1,712
ADA Upgrades-Marie Drake	S454-68	682,796	31,000	631,396	20,400
Auke Bay Elem Roof Replace	S454-69	851,563	139,996	706,653	4,914
Marie Drake/Har View Roof Repl	S454-70	1,136,642	-	1,136,959	(317)
Gastineau School Heat/Vent	S454-71	175,825	-	175,959	(134)
JDHS Aux Gym/Floyd Dry Gym Fl	S454-72	358,678	-	317,738	40,940
Floyd Dryden Renovations	S454-73	5,385,000	268,418	4,701,976	414,606
JDHS Renovation	S454-76	22,885,960	244,504	21,604,955	1,036,501
Riverbend Site Improvements	S454-77	261,678	15,946	122,786	122,946
Floyd Dryden Drive Recon	S454-78	40,010	-	39,006	1,004
MRCS Approach Rd Recon	S454-79	20,000	1,811	18,189	-
JDHS Reno II	S454-80	4,579,019	322,252	530,276	3,726,491
DZ Improvements	S454-81	400,000	8,475	146,156	245,369
High School Planning	S454-82	136,324	5,951	39,463	90,910
High School/Mendenhall Valley	S454-83	54,000,000	387,935	96,627	53,515,438
FD Reno II	S454-84	6,483,299	4,123,336	398,736	1,961,227
Harborview Pumping Pipe	S454-85	461,701	-	24,899	436,802
District Wide Major Maintenance	S454-86	18,545,000	-	240,126	18,304,874
Cessna Dr Culvert/FishWeir/Swr	U484-54	218,400	-	216,489	1,911
Lemon Cr Lift Sta Reconstr	U484-58	629,925	-	629,925	-
North Douglas Sewer LID #86	U484-60	3,754,326	-	3,754,326	-
J-D Treatment Plant Improvmnts	U484-62	1,718,182	-	1,718,182	-
Mendenhall Treatment Plant Imp	U484-63	1,627,500	12,297	1,527,400	87,803
MVWTP-Chlorine Gas/Repl Difusr	U484-65	1,350,000	14,120	1,290,492	45,388
S Franklin Swr Force Main Ugrd	U484-66	2,066,508	-	2,066,508	-
Diamond Pk Lift Sta	U484-67	70,000	-	-	70,000
2003 WW Utility Imprv	U484-68	210,000	4,540	24,257	181,203
Bayview Sub Sewer Outfall	U484-69	350,000	36,861	60,339	252,800
JD Trmt Plt Inciner Major Rep	U484-70	415,000	24,099	346,534	44,367
Sitka Ave Manhole Recon	U484-71	41,000	112	27,659	13,229
4th St Swr Rpr:Gold to Harris	U484-72	40,000	-	-	40,000
Front & Franklin Sewer Repairs	U484-73	105,000	5,000	3,147	96,853
JDTP Clarifier Tank Repair	U484-74	50,000	-	-	50,000
MWWTP VFD/Valve Actuator Rplmt	U484-76	150,000	-	-	150,000
JDTP Clarifier Bldg Structure	U484-77	250,000	-	-	250,000
4th St Douglas Swr Main Rplmt	U484-78	140,000	-	-	140,000
Auke Bay Plnt Disinf Imprmt	U484-79	30,000	-	12,088	17,912
JDTP Incinerator Repairs	U484-80	30,000	-	-	30,000

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department (cont):					
Totem Park Sewer Replacement	U484-81	100,000	4,655	1,106	94,239
Hospital Drive Lift Station	U484-82	600,000	27,538	40,663	531,799
MWWTP-Odor Management	U484-83	450,000	-	855	449,145
Lwr W. Mend. VillySwr LID	U484-84	100,000	-	2,564	97,436
Lena Point Reservoir	W494-19	2,460,065	-	2,460,065	-
Lemon Crk Stor Fac/Off Remodel	W494-23	811,156	13,557	496,487	301,112
Last Chance Basin Improvements	W494-25	1,424,449	-	1,424,449	-
N. Tee Harbor Waterline	W494-27	2,765,800	3,526	209,640	2,552,634
3rd St Doug Water/Sewer Imprv	W494-28	1,500,000	89,637	1,220,992	189,371
Water Utility Reservoir Repairs	W494-32	1,000,000	492	5,000	994,508
Total Engineering		281,148,901	35,635,457	122,927,163	122,586,281
School District:					
Juneau Schools Roofing	S207-90	455,000	-	407,892	47,108
School District Major Mainten	S454-75	201,067	-	80,270	120,797
Total School District		656,067	-	488,162	167,905
Public Works Department:					
Transit Buses Replacement	D374-83	805,220	-	763,644	41,576
Salmon Creek Pump Sta Imprv	W494-26	309,686	-	169,516	140,170
Wtr Utility Meter Sys Upgrade	W494-31	225,000	-	208,930	16,070
Total Public Works Department		1,339,906	-	1,142,090	197,816
Fre Department:					
First Responder Preparedness	F413-22	673,467	45,757	542,467	85,243
Total Fire Department		673,467	45,757	542,467	85,243
Community Development Department:					
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	280	194,487	105,233
Geographic Infr System II	D375-06	160,976	-	8,956	152,020
Remap Duck&Jordon Crk Fld Zone	D375-08	90,000	48,000	42,027	(27)
Total Community Development Department		751,055	85,988	276,476	388,591
Airport:					
SRE-ARFF-Command Vehicle	A345-52	1,819,887	-	1,811,762	8,125
Airport Tower Upgrade	A345-58	85,318	-	85,318	-
Acquire Airside Vehicles & Eqm	A345-62	657,153	-	591,127	66,026
Total Airport		2,562,358	-	2,488,207	74,151

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Norway Pt Boat Moorage Float	H354-63	511,626	1,490	423,187	86,949
Harbors AW Restrooms Constr	H354-69	50,000	-	3,462	46,538
ABay Load Fac/Statter El Upgrd	H354-74	4,611,500	2,331	813,898	3,795,271
Gold Creek Entrance Enhance	H354-75	120,000	-	35,785	84,215
Upgrade National Guard Dock	H354-76	300,000	5,651	276,903	17,446
N Dgls Launch Ramp/Access Impr	H354-78	245,000	12,995	204,395	27,610
S Ferry Terminal Wharf Ext	H354-80	500,000	281	85,701	414,018
Subport Marina Design/Permit	H354-81	75,000	-	7,038	67,962
Juneau Harbors Deferred Maintc	H354-85	10,941,318	287,054	2,553,002	8,101,262
Accessible Gangway	H354-86	110,000	-	157	109,843
SS Wharf Lightering Facility	H354-88	250,000	-	463	249,537
SS Wharf /Cold Stor Dock Imprv	H354-89	819,348	3,451	371,410	444,487
Port Security Improvements	H354-90	184,265	-	78,110	106,155
Total Harbors		18,718,057	313,253	4,853,511	13,551,293
Parks and Recreation Department:					
General Park & Safety Repairs	P396-02	669,588	3,000	662,693	3,895
Hank Harmon Rifle Range Imprvs	P396-21	50,000	-	22,326	27,674
Trail Improvements-Prop 3	P396-25	348,500	4,158	199,990	144,352
Areawide Trail Maintenance	P396-38	378,004	11,481	367,714	(1,191)
Commercial Trail Planning/Devl	P396-39	100,000	-	96,548	3,452
Sport Field Repairs	P396-48	359,000	5,400	55,618	297,982
W. Juneau Park - Design	P396-49	145,000	-	6,733	138,267
Total Parks and Recreation Department		2,050,092	24,039	1,411,622	614,431
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	-	130,679	5,321
Assy Chambers Audio Sys Repl	D374-93	25,000	-	17,772	7,228
Total MIS Department		161,000	-	148,451	12,549
Lands Fund:					
Hlprt Pln/Flight NoiseAbate/Imp	D374-86	296,000	-	10,417	285,583
Total Lands Fund		296,000	-	10,417	285,583
Eaglecrest:					
E'crest Parking Lot Expansion	D374-78	233,142	-	231,923	1,219
Eaglecrest Nordic Ski Trail Dv	D374-91	25,000	-	7,554	17,446
Platter Pull Cable Repl	D374-95	16,000	-	8,714	7,286
Deferred Maint-Lifts	D374-96	45,000	157	34,604	10,239
Sewerage Treatment - Design	D375-02	10,000	-	-	10,000
Domestic Wtr Filtrations System	W494-05	55,357	-	53,055	2,302
Total Eaglecrest		384,499	157	335,850	48,492

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 14, 2005:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Critical Incident Command Vehl	F413-04	70,000	-	-	70,000
Integrated Computer Record Sys	F413-06	756,493	120	757,426	(1,053)
Explosive Ord Safety	F413-15	62,000	2,301	59,990	(291)
Modernizing Police Equipment	F413-18	1,086,900	192,869	606,985	287,046
Modernizing Police Equip II	F413-25	904,085	21,135	58,831	824,119
Total Police Department		2,879,478	216,425	1,483,232	1,179,821
Manager - Emergency Preparedness:					
Metro Med Response	F413-23	600,000	72,160	18,726	509,114
Homeland Security Grant Prgm	F413-24	962,000	56,513	23,104	882,383
Total Manager - Emergency Preparedness		1,562,000	128,673	41,830	1,391,497
Project Totals		\$ 313,187,078	36,449,749	136,149,478	140,587,851

NOTES

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GENERAL FUND SUMMARY

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Expenditures:					
Personnel Services	\$ 12,701,100	13,567,100	13,267,300	14,337,000	14,439,400
Commodities and Services	6,713,300	6,922,000	6,882,200	6,374,900	7,263,700
Capital Outlay	157,100	92,400	50,700	85,000	480,000
Contingency	34,700	35,000	30,000	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	(2,503,100)	(2,792,000)	(2,776,900)	(2,943,400)	(2,906,600)
Support to other funds	24,069,600	25,441,100	25,441,100	29,794,800	28,996,600
Better Capital City	316,900	500,000	500,000	500,000	500,000
Total Expenditures	41,204,600	43,480,600	43,109,400	47,790,300	48,523,100
Funding Sources:					
State Support:					
School Construction	2,060,500	2,658,200	2,539,600	5,216,000	4,140,000
State Federal Fiscal Relief	293,100	-	-	-	-
Other State Shared Revenue	12,900	13,000	14,300	13,000	14,000
Library Grants	150,400	139,700	124,100	142,500	127,200
ASHA "in Lieu" Tax	35,700	45,000	45,000	45,000	45,000
Miscellaneous Grants	156,400	184,100	179,600	74,100	123,300
Total State Support	2,709,000	3,040,000	2,902,600	5,490,600	4,449,500
Federal Support:					
Federal "in Lieu" Tax	787,800	799,600	809,900	814,400	823,700
Miscellaneous Grants	-	50,000	50,000	-	-
Total Federal Support	787,800	849,600	859,900	814,400	823,700
Property Taxes	17,887,700	18,481,900	18,461,300	20,279,300	24,740,100
User Fees, Permits, Rents, and Leases	1,703,200	1,337,500	1,417,200	1,337,500	1,454,200
Penalties and Fines	580,000	432,000	448,000	432,000	453,000
Interest - Investment & A/R	580,000	2,280,000	2,278,900	2,700,000	2,616,600
Total Local Support	20,750,900	22,531,400	22,605,400	24,748,800	29,263,900
Total Revenues	24,247,700	26,421,000	26,367,900	31,053,800	34,537,100
Support from other funds	14,790,200	16,106,500	16,106,500	15,975,200	13,507,800
Total Revenues and Support from other funds	39,037,900	42,527,500	42,474,400	47,029,000	48,044,900
Fund Balance (To) From	2,166,700	953,100	635,000	761,300	478,200
Total Funding Sources	\$ 41,204,600	43,480,600	43,109,400	47,790,300	48,523,100
FUND BALANCE RESERVE	\$ 2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
AVAILABLE FUND BALANCES	\$ 2,248,700	1,295,600	1,613,700	852,400	1,135,500

ROADED SERVICE AREA SUMMARY

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Parks and Recreation	\$ 2,918,100	3,182,700	3,124,300	3,276,100	3,323,300
Police	8,919,600	9,403,100	9,113,500	9,829,500	9,755,100
Streets	3,155,700	3,453,700	3,438,800	3,562,200	3,625,300
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	200,000	190,000	190,000	190,000	200,000
Marine Passenger Fee	-	12,500	12,500	-	-
Transit	2,342,600	2,917,600	2,917,600	2,917,600	3,477,000
Total Expenditures	17,561,000	19,184,600	18,821,700	19,800,400	20,405,700
FUNDING SOURCES:					
Property Taxes	10,628,300	12,479,200	12,391,700	13,383,200	10,355,700
State Shared Revenue Liquor	58,800	60,000	55,000	60,000	59,000
State Federal Fiscal Relief	445,600	-	-	-	-
Miscellaneous State Grants	22,800	66,000	34,000	63,500	41,300
Federal Revenue - Grant	-	5,000	5,000	5,000	15,000
Forest Timber Receipts	806,800	958,700	961,600	968,300	975,300
Licenses, Fees, Permits	1,138,600	1,271,500	1,187,300	1,285,900	1,276,600
Ordinance Violations	566,000	546,700	580,700	549,200	585,700
E911 Surcharge	323,600	305,500	340,000	305,500	340,000
Other Revenue	31,900	46,700	19,300	40,400	22,700
Interdepartmental Charges	40,600	40,000	40,000	42,400	40,100
Support from:					
Sales Tax	2,462,000	2,560,000	2,560,000	2,665,000	5,757,400
Marine Passenger Fee	572,000	658,000	658,000	658,000	775,000
Fund Balance (To) From	464,000	187,300	(10,900)	(226,000)	161,900
Total Funding Sources	\$ 17,561,000	19,184,600	18,821,700	19,800,400	20,405,700
FUND BALANCE RESERVE	\$ 922,600	1,066,400	1,066,400	1,211,600	1,211,600
AVAILABLE FUND BALANCES	\$ 518,600	187,500	385,700	466,500	78,600

FIRE SERVICE AREA SUMMARY

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Fire	\$ 2,207,800	2,675,800	2,675,700	2,604,200	2,339,900
Total Expenditures	<u>2,207,800</u>	<u>2,675,800</u>	<u>2,675,700</u>	<u>2,604,200</u>	<u>2,339,900</u>
FUNDING SOURCES:					
Property Taxes	\$ 1,691,100	1,835,300	1,835,800	1,954,800	1,112,300
State Federal Fiscal Relief	4,400	-	-	-	-
Federal Grants	-	152,800	152,800	-	-
Fire Training Center Fees	6,400	6,000	-	6,000	-
Fire - Contracted Services	331,700	385,000	385,000	403,500	385,900
Other Revenue	-	3,000	3,000	-	-
Support from:					
Sales Tax	175,000	184,000	184,000	193,000	663,400
Marine Passenger Fee	60,300	70,000	70,000	70,000	91,000
Fund Balance (To) From	<u>(61,100)</u>	<u>39,700</u>	<u>45,100</u>	<u>(23,100)</u>	<u>87,300</u>
Total Funding Sources	<u>\$ 2,207,800</u>	<u>2,675,800</u>	<u>2,675,700</u>	<u>2,604,200</u>	<u>2,339,900</u>
FUND BALANCES	\$ 206,400	166,700	161,300	184,400	74,000

NOTES

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MAYOR AND ASSEMBLY

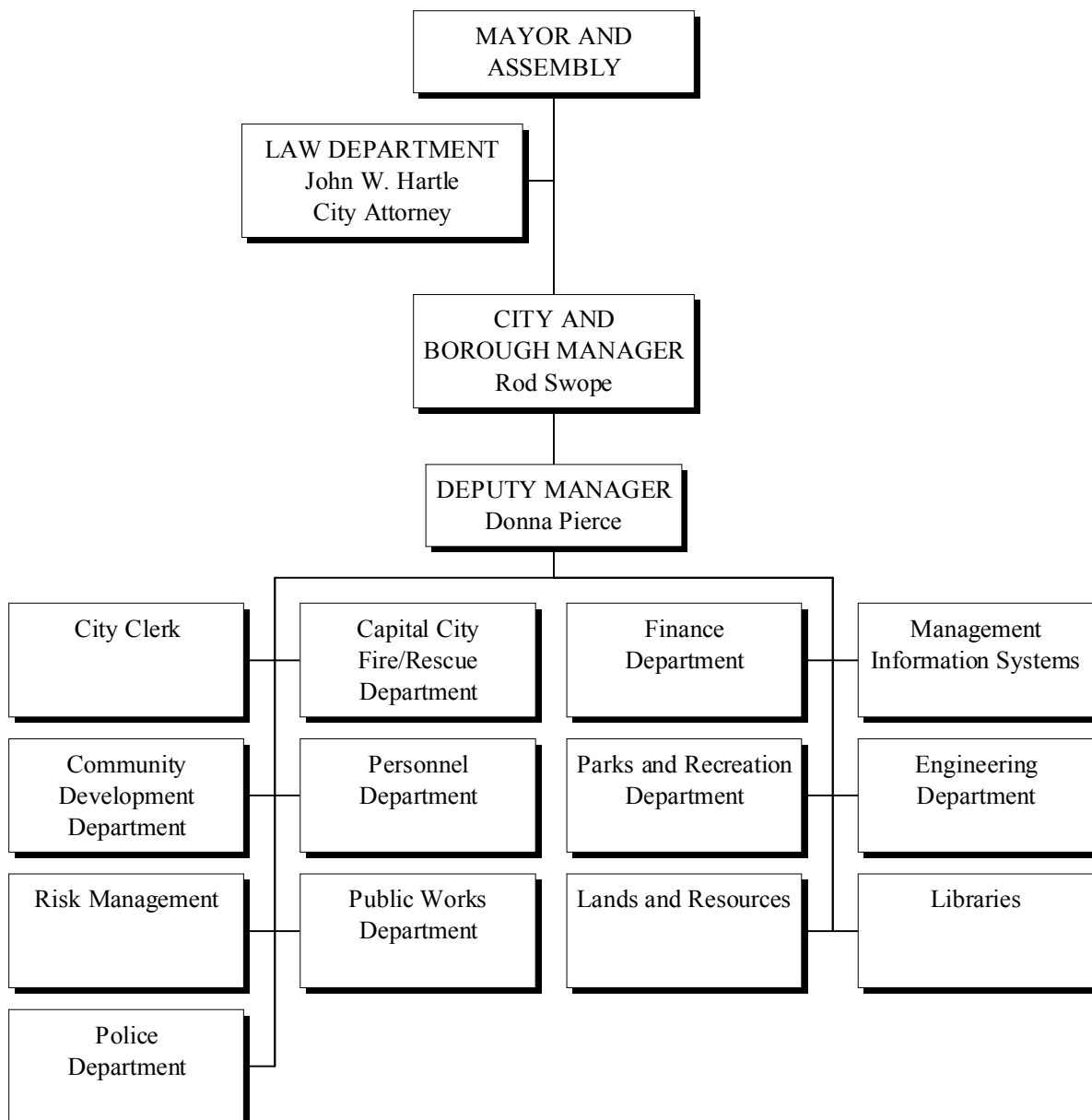
MISSION STATEMENT

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.

FY06 BUDGET

\$2,720,900

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 175,900	201,600	184,500	206,500	214,500
Commodities and Services	396,100	387,900	394,700	397,200	372,600
Better Capital City	316,900	500,000	500,000	500,000	500,000
Other - Grants, etc.	1,617,700	1,447,200	1,447,200	1,152,200	1,633,800
Total Expenditures	2,506,600	2,536,700	2,526,400	2,255,900	2,720,900
FUNDING SOURCES:					
Interdepartmental Charges	23,600	30,300	30,300	32,100	32,100
Support from:					
Sales Tax	410,000	500,000	500,000	500,000	500,000
Liquor Sales Tax	30,000	110,000	110,000	115,000	120,800
Tobacco Excise Tax	65,000	275,000	275,000	287,000	331,000
Marine Passenger Fee	300,000	300,000	300,000	-	300,000
General Fund	1,678,000	1,321,400	1,311,100	1,321,800	1,437,000
Total Funding Sources	\$ 2,506,600	2,536,700	2,526,400	2,255,900	2,720,900
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 FY06 Adopted Budget represents an increase of \$465,000 (20.6%) from the FY06 Approved Budget.

The significant budgetary changes include:

- Shoreline power is funded at \$300,000 from Marine Passenger Fees.
- The Juneau Ski Club received a loan of \$107,300 to construct a racing center at Eaglecrest. The center will become the property of the CBJ upon completion.
- A \$74,300 increase in grant funding to various organizations. In most cases, the additional funding restore cuts sustained in FY05. Social Service Advisory Board grants increased by \$32,600 due to increased liquor sales tax and tobacco excise tax revenues.
- Elimination of the ombudsman contract (\$20,000) and one of the lobbyist contracts (\$35,000).

MAYOR AND ASSEMBLY

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Operations:					
Personnel Services	\$ 175,900	201,600	184,500	206,500	214,500
Commodities and Services	194,800	205,900	215,700	215,200	230,600
Total	370,700	407,500	400,200	421,700	445,100
Assembly Grants:					
Arts and Humanities Council	65,000	61,800	61,800	61,800	65,000
Perseverance Theater	74,000	22,800	22,800	22,800	24,800
Alaska Conservatory Theater	17,000	16,200	16,200	16,200	16,200
Juneau Jazz and Classics	5,000	4,800	4,800	4,800	7,500
Gastineau Human Services	4,800	-	-	-	-
Wildflower Court	7,200	-	-	-	-
REACH Inc	3,300	-	-	-	-
Juneau Youth Services	4,500	-	-	-	-
AWARE	6,300	-	-	-	-
JAMHI	1,300	-	-	-	-
Juneau Family Birth Center	20,000	-	-	-	-
Safety Video	15,000	-	-	-	-
Social Service Advisory Board	582,300	567,400	567,400	567,400	600,000
Juneau Alliance for Mental Health, Inc.	305,000	305,000	305,000	305,000	305,000
Total	1,110,700	978,000	978,000	978,000	1,018,500
Special Contracts:					
Ombudsman	20,000	20,000	20,000	20,000	-
Lobbyist	172,000	152,000	157,000	152,000	137,000
Hearing Officers	9,300	10,000	2,000	10,000	5,000
Total	201,300	182,000	179,000	182,000	142,000
Special Committee and Projects:					
Juneau Festival Committee	24,700	23,800	23,800	23,800	30,000
Douglas Fourth of July	2,300	2,400	2,400	2,400	3,000
Juneau Economic Development Council	180,000	143,000	143,000	148,000	175,000
Juneau Ski Club Building Project	-	-	-	-	107,300
Shoreside Power	300,000	300,000	300,000	-	300,000
Better Capital City	316,900	500,000	500,000	500,000	500,000
Total	823,900	969,200	969,200	674,200	1,115,300
Total Expenditures	\$ 2,506,600	2,536,700	2,526,400	2,255,900	2,720,900

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Mayor of the City and						
Borough of Juneau	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Assembly Members	8.00	48,000	8.00	48,000	8.00	48,000
Benefits	-	123,600	-	128,500	-	136,500
Total Budget	<u>9.00</u>	<u>\$ 201,600</u>	<u>9.00</u>	<u>\$ 206,500</u>	<u>9.00</u>	<u>\$ 214,500</u>

CITY MANAGER

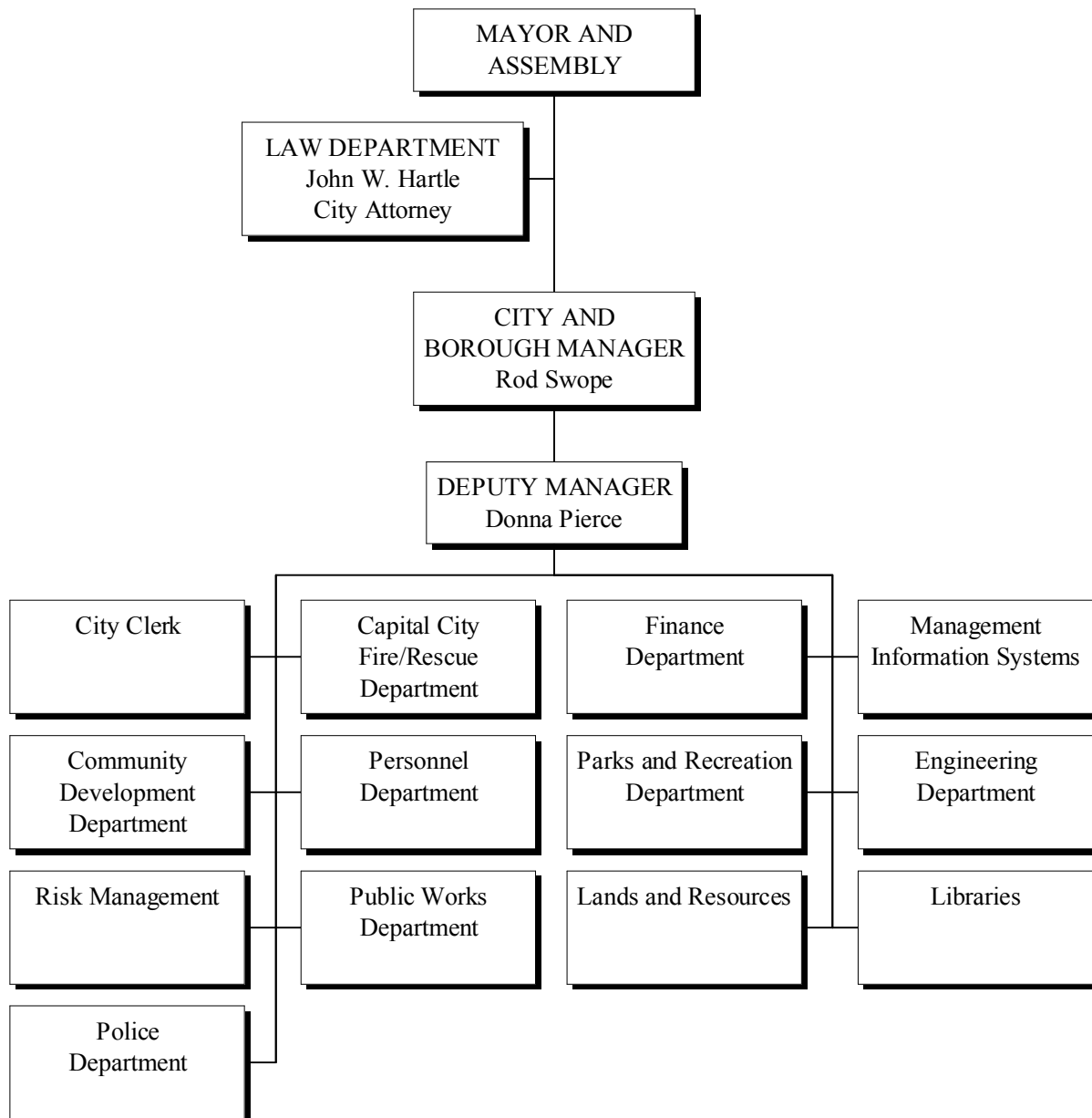
MISSION STATEMENT

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.

FY06 BUDGET

\$1,187,500

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 672,800	696,200	711,900	740,500	771,300
Commodities and Services	378,800	460,600	434,100	293,600	381,200
Contingency	34,700	35,000	30,000	35,000	35,000
Total Expenditures	<u>1,086,300</u>	<u>1,191,800</u>	<u>1,176,000</u>	<u>1,069,100</u>	<u>1,187,500</u>
FUNDING SOURCES:					
Interdepartmental Charges	47,400	38,400	38,400	40,500	31,400
Federal Grant	-	50,000	50,000	-	-
State Grant	91,900	74,600	74,900	40,000	113,900
Support from:					
Sales Tax	-	20,000	20,000	-	-
Marine Passenger Fees	117,000	140,000	140,000	87,000	52,000
General Fund	830,000	868,800	852,700	901,600	990,200
Total Funding Sources	<u>\$ 1,086,300</u>	<u>1,191,800</u>	<u>1,176,000</u>	<u>1,069,100</u>	<u>1,187,500</u>
STAFFING	7.80	8.30	8.30	7.80	8.30
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHTS

The Manager's FY06 Adopted Budget represents an increase of \$118,400 (11.1%) from the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

	Amount
This increment funds temporary position for special projects and training. The Manager's Office has identified several special projects that will require additional temporary staffing resources in FY06.	\$35,000

Other significant budgetary changes include:

- Personnel increased \$30,800 due to a reorganization of staffing between Lands Fund, Emergency Services and the Manager's Office and the addition of a six-month temporary position for special projects.
- State grant funding increased by \$83,900 for the following programs:
 - Therapeutic Court, \$12,400.
 - Law Enforcement Terrorism Prevention Program, \$64,000.
 - Citizen Corps Program, \$7,500.

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</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
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</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Weekly meetings with all department directors	-	-	-	95%	95%
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</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
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

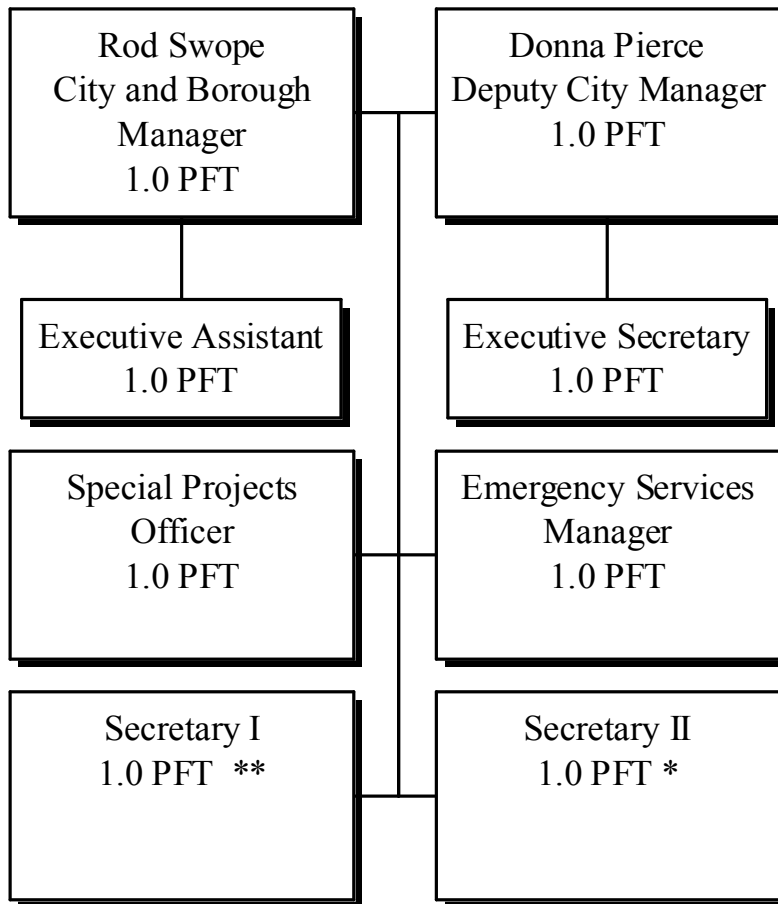
Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
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



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

* Split: Emergency Services
Land Office

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

CITY MANAGER

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>
CLASS TITLE:						
Manager's Office:						
City and Borough Manager	1.00	\$ 104,800	1.00	\$ 104,800	1.00	\$ 114,000
Deputy City and Borough Manager	1.00	115,300	1.00	116,400	1.00	116,400
Special Projects Officer	1.00	68,400	1.00	69,100	1.00	69,100
Executive Assistant	1.00	46,200	1.00	47,000	1.00	47,000
Executive Secretary (1)	1.00	32,300	0.50	19,200	1.00	38,800
Office Assistant III (1)	-	-	0.50	14,500	-	-
Secretary I	0.50	16,800	0.50	17,500	0.50	16,400
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	141,600	-	162,800	-	148,800
Total before increment	5.50	528,400	5.50	554,300	5.50	553,500
Increment:						
Special Project Temporary	-	-	-	-	-	31,900
Benefits	-	-	-	-	-	3,100
Total after increment	5.50	528,400	5.50	554,300	5.50	588,500
Public Information Officer:						
Emergency Services Manager/Public Information Officer	1.00	58,700	1.00	60,600	1.00	52,100
Secretary II (1)	0.50	-	-	-	0.50	18,800
Project grants	-	5,600	-	15,000	-	-
Benefits	-	22,100	-	25,700	-	30,500
Total	1.50	86,400	1.00	101,300	1.50	101,400
Teen Health Center:						
Health Care Nurse	0.75	40,400	0.75	40,800	0.75	40,800
Office Assistant III	0.55	16,400	0.55	16,400	0.55	15,300
Benefits	-	24,600	-	27,700	-	25,300
Total	1.30	81,400	1.30	84,900	1.30	81,400
Total Budget	8.30	\$ 696,200	7.80	\$ 740,500	8.30	\$ 771,300

(1) During FY05, the funding for the Executive Secretary position was changed to 100% in the Manager's Office, previously it was split 50% in the Manager's Office and 50% in the Lands and Resources Division. A Secretary II was added, which is split evenly between Emergency Services and the Lands and Resources Division. The Office Assistant III was eliminated.

NOTES

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CITY CLERK

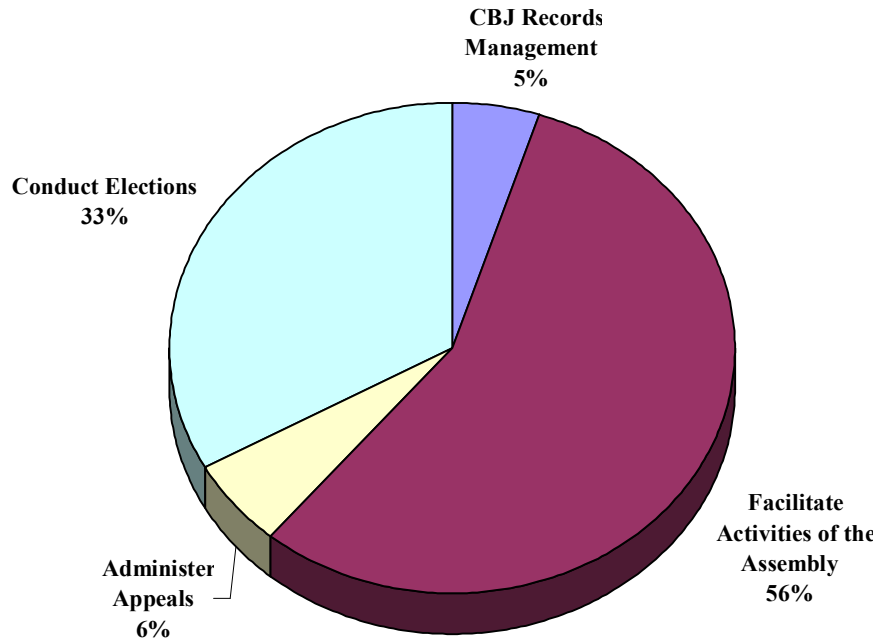
MISSION STATEMENT

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

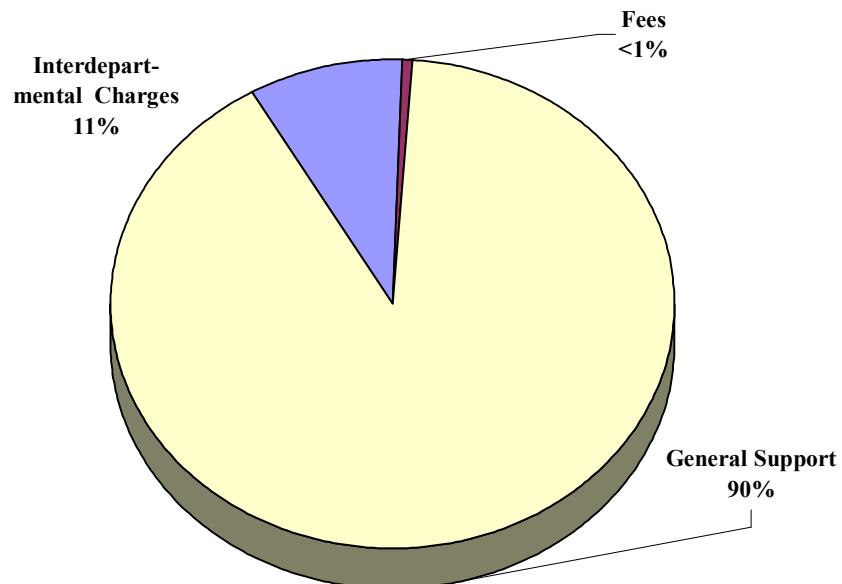
FY06 BUDGET

\$367,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	\$ 175,900	194,300	193,100	206,700	199,200
Commodities and Services	44,100	52,600	53,400	54,100	128,400
Total	220,000	246,900	246,500	260,800	327,600
Elections:					
Personnel Services	28,200	17,700	12,800	17,700	17,700
Commodities and Services	34,200	21,400	21,000	22,500	22,500
Total	62,400	39,100	33,800	40,200	40,200
Total Expenditures	282,400	286,000	280,300	301,000	367,800
FUNDING SOURCES:					
Interdepartmental Charges	32,300	30,500	30,500	32,300	33,100
Fees	1,900	1,900	1,900	1,900	1,900
Support from General Fund	248,200	253,600	247,900	266,800	332,800
Total Funding Sources	\$ 282,400	286,000	280,300	301,000	367,800
STAFFING	2.63	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 FY06 Adopted Budget represents an increase of \$66,800 (22.2%) from the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

	Amount
This increment provides funding for Records Management consulting services. A Records Task Force was formed in 2004 to address records management and retention issues. The task force recommended that the CBJ procure the assistance of a professional records management consultant.	\$75,000

Other significant budgetary changes include:

- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

CITY CLERK

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 Actuals</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%	75%	85%
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 Actuals</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 Actuals</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%	65%	75%	85%

CBJ Records Management

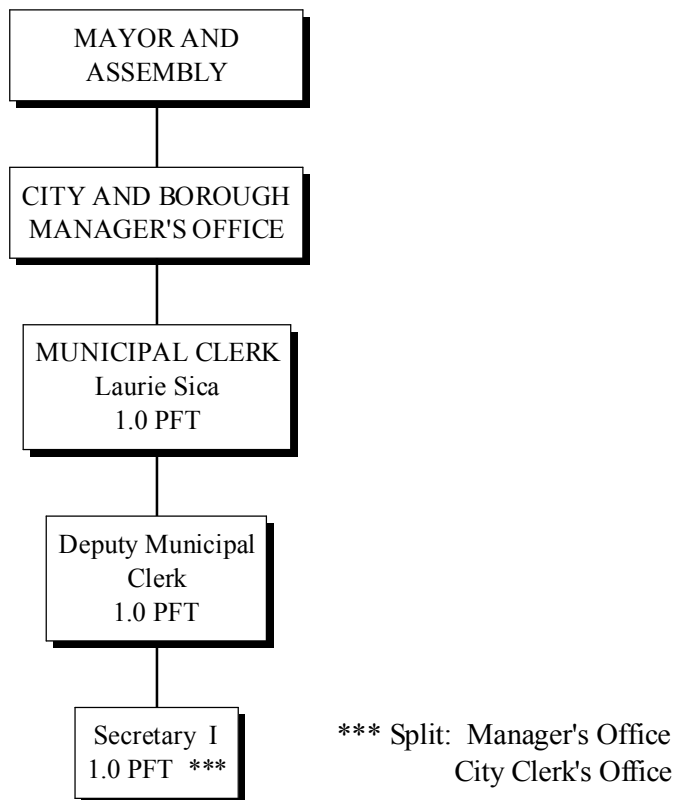
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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%	40%	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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 70,000	1.00	\$ 72,100	1.00	\$ 72,100
Deputy Clerk	1.00	44,400	1.00	45,700	1.00	45,700
Secretary I	0.50	16,800	0.50	17,500	0.50	16,400
Clerk I	0.13	2,800	0.13	3,000	0.13	2,800
Elections	-	17,200	-	17,200	-	17,200
Overtime	-	4,100	-	4,100	-	4,100
Benefits	-	56,700	-	64,800	-	58,600
Total Budget	<u>2.63</u>	<u>\$ 212,000</u>	<u>2.63</u>	<u>\$ 224,400</u>	<u>2.63</u>	<u>\$ 216,900</u>

NOTES

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MANAGEMENT INFORMATION SYSTEMS

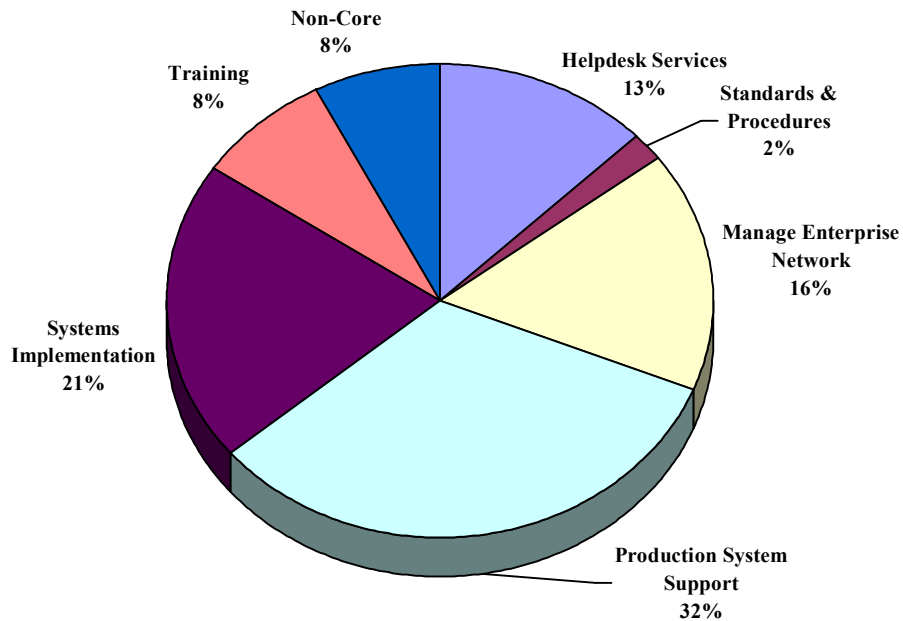
MISSION STATEMENT

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

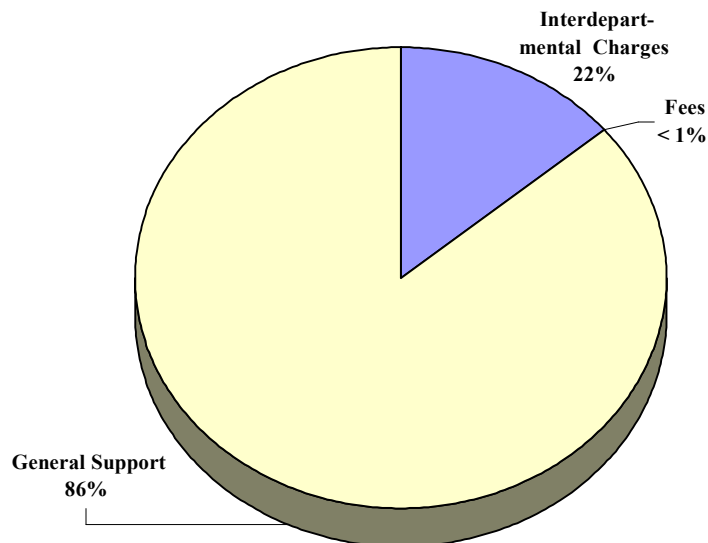
FY06 BUDGET

\$2,023,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 828,500	892,800	882,800	945,500	1,013,200
Commodities and Services	407,300	444,100	482,400	422,800	550,700
Capital Outlay	108,700	85,000	40,000	85,000	460,000
Total Expenditures	1,344,500	1,421,900	1,405,200	1,453,300	2,023,900
FUNDING SOURCES:					
Interdepartmental Charges	241,000	302,100	302,100	319,800	280,200
Fees	2,400	2,400	2,400	2,400	2,400
Support from General Fund	1,101,100	1,117,400	1,100,700	1,131,100	1,741,300
Total Funding Sources	\$ 1,344,500	1,421,900	1,405,200	1,453,300	2,023,900
STAFFING	11.00	11.00	11.00	11.00	12.26
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 FY06 Adopted Budget represents an increase of \$570,600 (39.3%) from the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

	Amount
New core software information systems. This includes replacing the financial, human resources, property assessment/appraisal and, potentially, the permitting software systems. The utility of the existing system is declining, and the risks and costs that we incur by depending on aged and inadequate software are increasing. The current system is nearly twenty years old, requires multiple stand-alone systems for sales tax, real and business personal property tax, water and wastewater utility billing, and fixed asset controls. In addition, there are concerns about the software vendor's ability to provide future system support. The company has not added a new customer in several years and their customer base appears to be eroding. The \$400,000 in funding will not fund the full cost of the new systems. The MIS director has estimated total costs at \$600,000 to \$1,200,000. These additional costs will be funded through our master leasing arrangement with Banc of America. The CBJ would start incurring these additional leasing costs in FY07.	\$400,000
Consulting services to assist in the identification and selection of the new core software systems. This increment is being submitted in conjunction with the core software information systems increment noted above. The consulting services would be used to identify current system needs and potential enhancements and for identifying and selecting the most appropriate systems. The MIS director has estimated total costs of this service at \$50,000 to \$100,000. Any savings from this budget increment would be used to help reduce the master lease leasing costs noted above.	100,000
Total	\$500,000

MANAGEMENT INFORMATION SYSTEMS

Other significant budgetary changes include:

- Personnel increased \$67,700 (7.2%) due to the transfer of a Programmer Analyst II and an Intern IV from the Community Development Department. The increase was partially offset by the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% 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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
% 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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Average duration of system unavailability	-	-	0.5 hr	0.5 hr	0.5 hr
Frequency of system unavailability per year	-	-	20	15	15

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
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%

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES, CONTINUED

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>Actuals</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

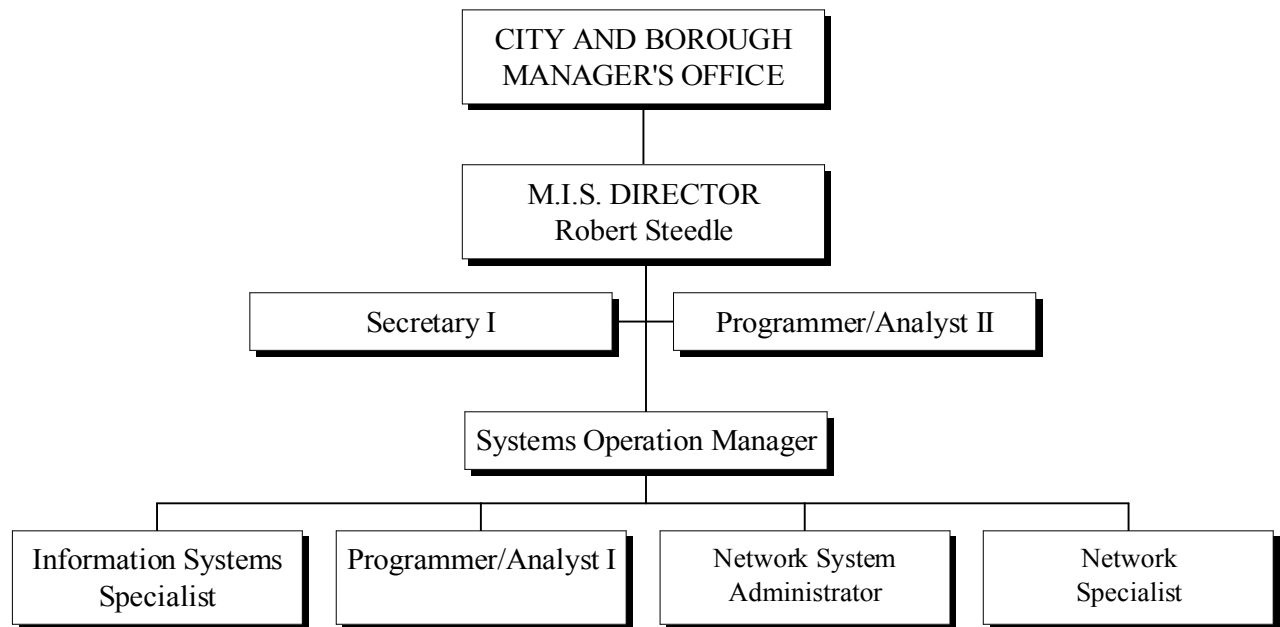
Includes: Provide scheduled computer-based and instructor-led classroom training in office productivity applications

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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
% customers receiving requested training per quarter	-	50%	20%	80%	80%
% 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

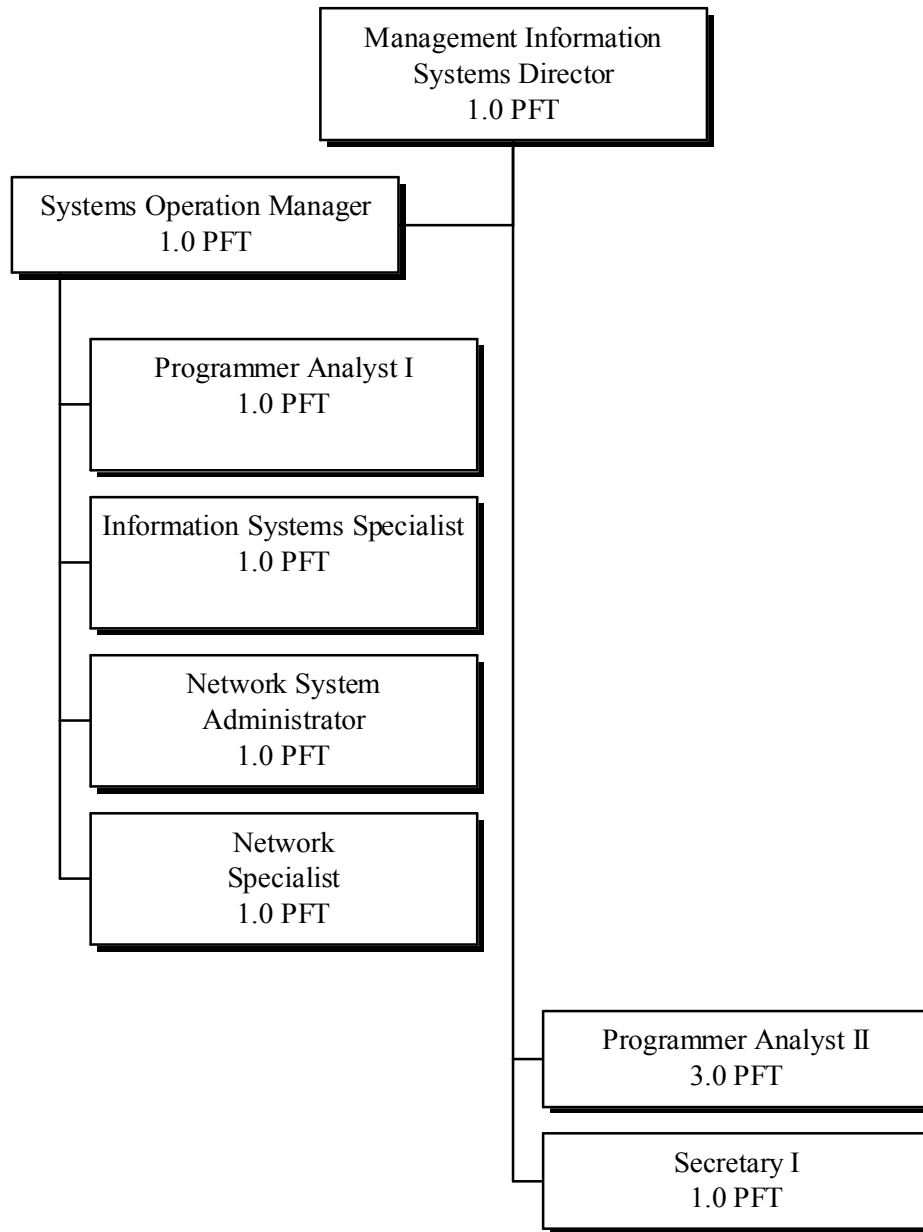
MIS/DP Analysis and Systems Development

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 83,200	1.00	\$ 84,000	1.00	\$ 84,000
Systems Operations Manager	1.00	65,400	1.00	68,300	1.00	68,300
Data Processing						
Programmer/Analyst II (1)	3.00	199,200	3.00	202,700	4.00	268,600
Data Processing						
Programmer/Analyst I	1.00	60,000	1.00	60,600	1.00	60,600
Network Systems Administrator	1.00	63,000	1.00	64,700	1.00	64,700
Network Specialist	1.00	49,200	1.00	51,300	1.00	49,700
Information Systems Specialist	2.00	90,400	2.00	92,900	2.00	92,800
Secretary I	1.00	34,800	1.00	35,600	1.00	35,600
Intern IV (1)	-	-	-	-	0.26	6,400
Overtime	-	8,600	-	8,900	-	8,900
Benefits	-	248,000	-	286,000	-	283,200
Vacancy Factor	-	(9,000)	-	(9,500)	-	(9,600)
Total Budget	11.00	\$ 892,800	11.00	\$ 945,500	12.26	\$ 1,013,200

(1) One Data Processing Programmer /Analyst II and the Intern IV were transferred from Community Development beginning in FY06 .

NOTES

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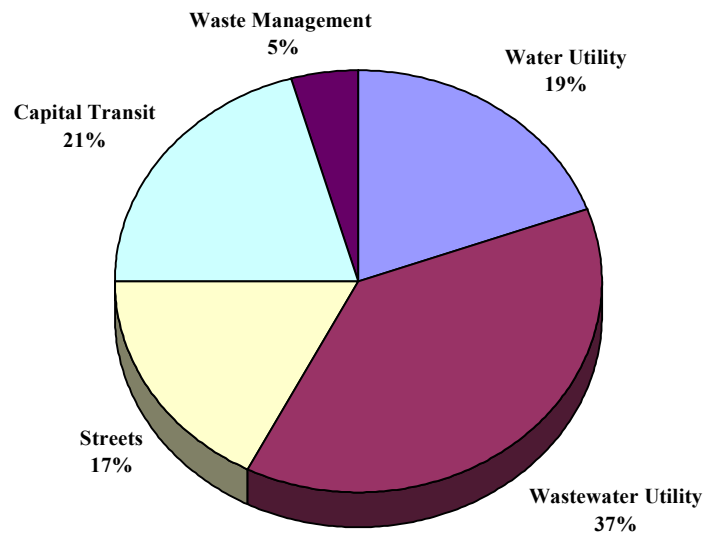
CAPITAL TRANSIT

MISSION STATEMENT

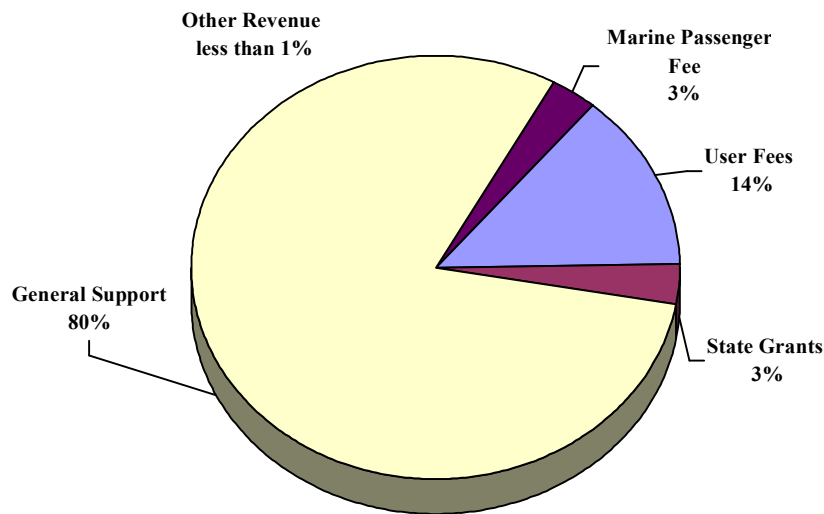
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY06 ADOPTED BUDGET FOR CAPITAL TRANSIT \$4,253,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,410,700	2,458,200	2,418,900	2,533,500	2,658,900
Commodities and Services	1,227,600	1,378,300	1,388,400	1,422,100	1,594,400
Total Expenditures	3,638,300	3,836,500	3,807,300	3,955,600	4,253,300
FUNDING SOURCES:					
User Fees	659,400	686,500	562,400	692,500	589,100
State Grants	128,600	128,700	131,400	129,700	135,900
Other Revenue	5,100	3,000	3,000	3,000	3,000
Support from:					
Marine Passenger Fee	205,000	275,000	275,000	205,000	131,000
Roaded Service Area	2,342,600	2,917,600	2,917,600	2,917,600	3,477,000
Fund Balance (To) From	297,600	(174,300)	(82,100)	7,800	(82,700)
Total Funding Sources	\$ 3,638,300	3,836,500	3,807,300	3,955,600	4,253,300
STAFFING	34.90	33.65	33.65	32.40	35.40
FUND BALANCE (DEFICIT)	\$ (105,900)	68,400	(23,800)	(31,600)	58,900

BUDGET HIGHLIGHT

The Capital Transit FY06 Adopted Budget represents an increase of \$297,700 (7.5%) over the FY06 Approved Budget.

The following increments are approved for the FY06 Adopted Budget:

	Amount	FTE's
Reinstate 1/2 hour bus service from 8:00 am to 11:00 am, Monday through Friday. This increment is an integral part of fixed route service. Other alternatives and private sector contracting are not feasible.	184,100	2.50
Additional revenues from increased ridership	(9,000)	
Provide a full time lead bus driver/trainer for fixed route service. This person will supervise and train bus drivers to insure compliance with State and Federal Regulations and ensure safe and effective bus operations. We currently have a 0.5 FTE position for this task.	35,000	0.50
Add two buses to the Transit fleet in FY06. CBJ pays 20% of the cost of each bus purchased. This would add \$116,000 to the purchases made in FY06. Transit participates in the equipment replacement reserve and the addition of two buses to its fleet would require an increase in their annual contribution of \$30,000 in FY06 with an additional 3% increase in subsequent years.	30,000	-
Bus drivers will be provided uniforms to wear during their work schedules and an allowance for maintenance. Uniforms will include shirts and jackets. These uniforms will provide a professional and readily identifiable appearance to passengers and the general public. This will improve the image of Capital Transit.	25,200	-
Totals	\$265,300	3.00

CAPITAL TRANSIT

Other significant budgetary changes include:

- Marine Passenger Fee Fund support decreased by \$74,000 (36%). The FY06 adopted support more accurately represents the impact from the cruise ship industry.
 - Personnel Services changes are the result of a combination of factors. These are the increments noted above, worker's compensation increase of \$12,200 (18.6%) and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount. This decrease is for FY06 only.
 - Fuel costs increased by \$74,900 (40.3%) due to increased fuel prices.
 - Contractual services decreased by \$25,000 (3.5%). Replacement of buses will result in decreased vehicle repairs.
 - Capital Transit's contribution to the equipment replacement reserve increased by \$85,000. \$30,000 of this increase is related to the increment for additional buses. However, beginning in FY05, the CBJ is required to contribute 20% of the purchase price of new buses, a 100% increase over prior years. This necessitates an additional \$55,000 increase for replacement of the existing buses. Transit is scheduled to replace four buses in FY05 and an additional five buses (includes the increment) in FY06.
-

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

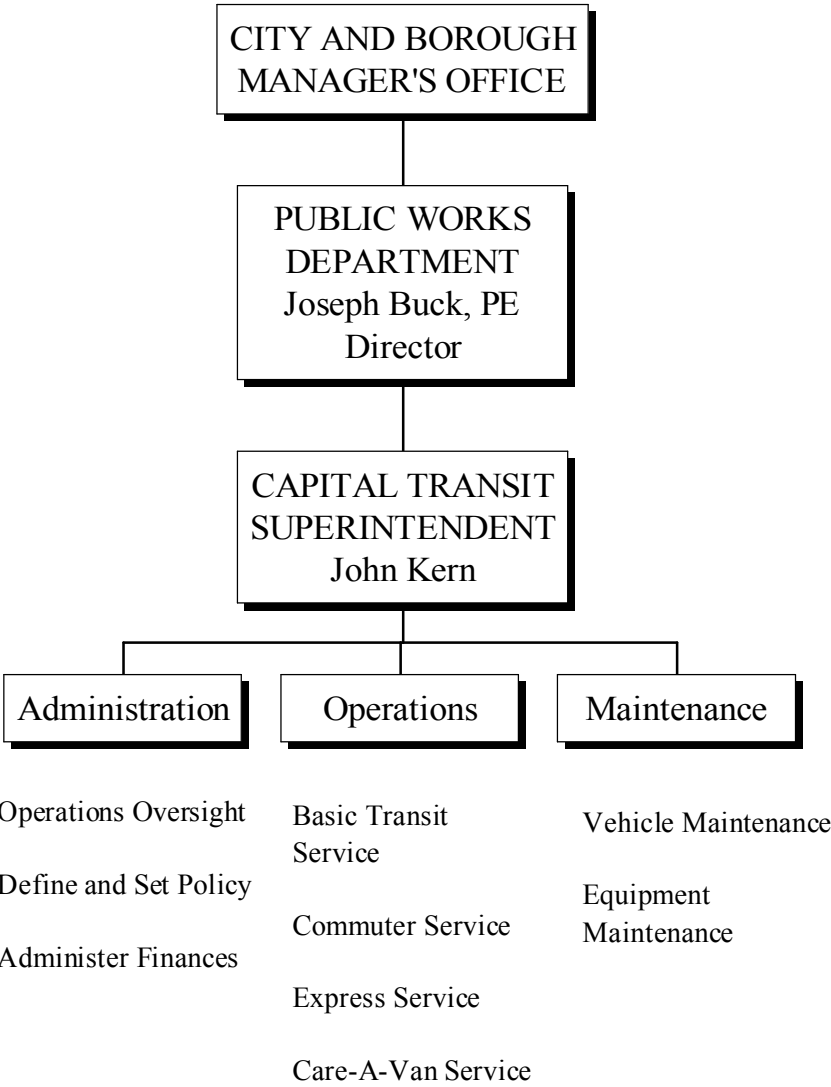
Includes: The provision of fixed route bus service, Capital Transit, and paratransit service, Care-A-Van

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

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Annual Ridership	1,032,889	1,093,135	1,178,000	1,120,000	1,150,000
Percentage increase/decrease annual ridership	19%	5.8%	8%	-5%	3%
Percentage increase/decrease cost per passenger trip	4.8%	3.6%	-2%	8%	9%
Percentage increase/decrease annual revenues	4.9%	-6%	16%	-15%	3%
Percentage increase/decrease revenue per passenger	-11.5%	-10%	7.7%	-10%	0%

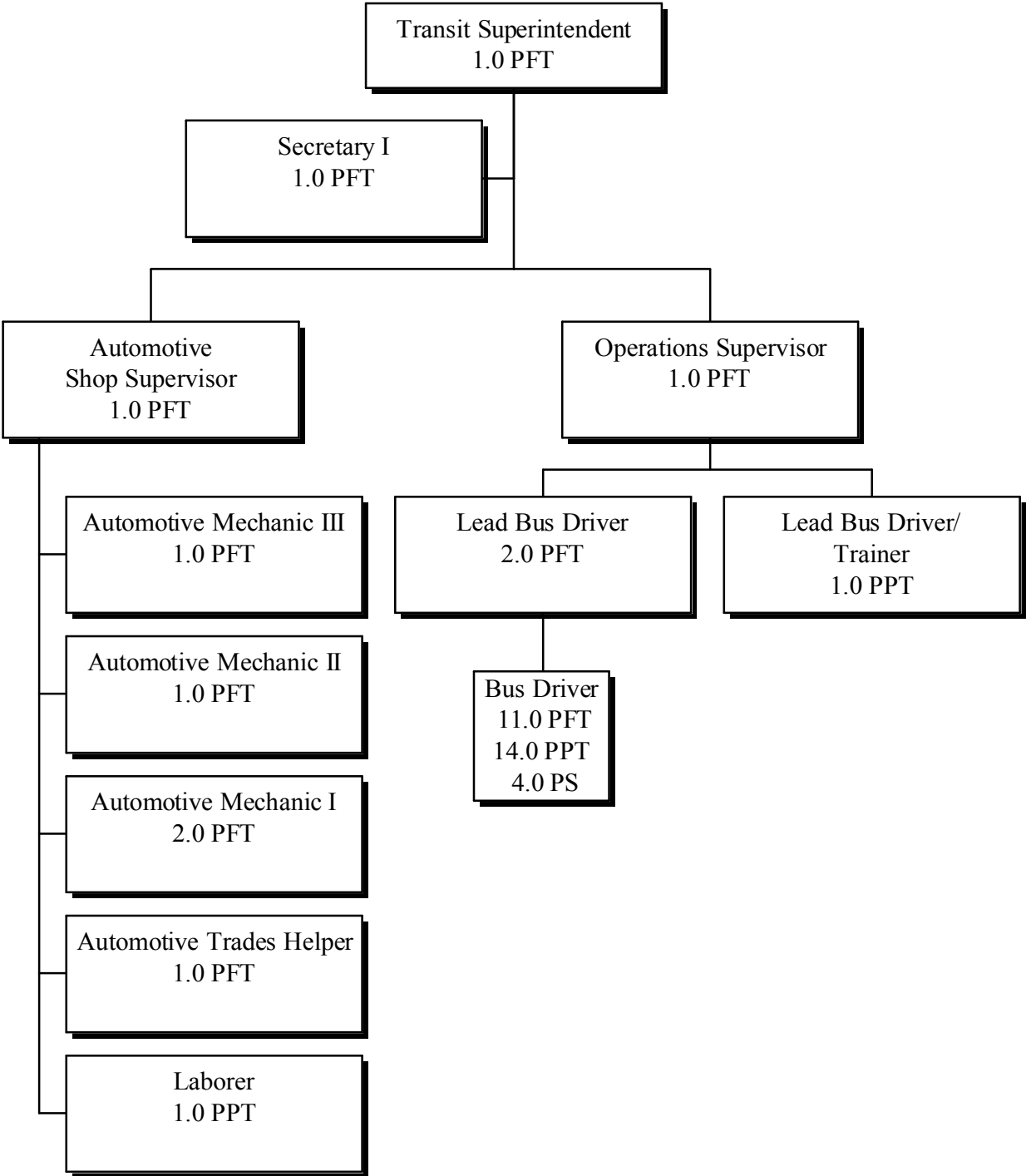
CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



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

CAPITAL TRANSIT

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Transit Manager	1.00	\$ 79,600	1.00	\$ 80,900	1.00	\$ 80,900
Secretary I	1.00	38,000	1.00	38,400	1.00	38,400
Work Force	-	50,000	-	52,600	-	51,600
Benefits	-	48,700	-	55,300	-	51,300
Vacancy Factor	-	(1,600)	-	(1,700)	-	(1,700)
Total	2.00	214,700	2.00	225,500	2.00	220,500
Operations:						
Transit Operations Supervisor	1.00	59,100	1.00	61,700	1.00	63,400
Lead Bus Driver	2.00	99,800	2.00	102,500	3.00	152,700
Lead Bus Driver/Trainer	0.50	23,400	0.50	24,500	0.50	22,100
Bus Driver	21.65	975,400	20.40	953,000	19.40	876,100
Shift Differential	-	35,800	-	35,800	-	35,800
Overtime	-	54,100	-	55,300	-	68,200
Benefits	-	555,400	-	605,800	-	554,700
Vacancy Factor	-	(16,700)	-	(16,700)	-	(16,500)
Total before increment	25.15	1,786,300	23.90	1,821,900	23.90	1,756,500
Increment						
Lead Bus Driver/Trainer	-	-	-	-	0.50	22,100
Bus Driver	-	-	-	-	2.50	117,900
Overtime	-	-	-	-	-	4,200
Benefits	-	-	-	-	-	68,900
Total after increment	25.15	1,786,300	23.90	1,821,900	26.90	1,969,600
Maintenance:						
Auto Shop Foreman	1.00	55,100	1.00	57,500	1.00	63,200
Auto Mechanic III	1.00	56,200	1.00	56,900	1.00	55,100
Auto Mechanic II	1.00	51,500	1.00	53,000	1.00	45,000
Auto Mechanic I	2.00	91,800	2.00	94,900	2.00	95,500
Auto Mechanic Helper II	1.00	35,000	1.00	36,500	1.50	48,300
Laborer	0.50	15,800	0.50	15,900	-	-
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	11,600	-	12,200	-	14,200
Benefits	-	142,400	-	161,700	-	149,900
Vacancy Factor	-	(4,300)	-	(4,600)	-	(4,500)
Total	6.50	457,200	6.50	486,100	6.50	468,800
Total Budget	33.65	\$ 2,458,200	32.40	\$ 2,533,500	35.40	\$ 2,658,900

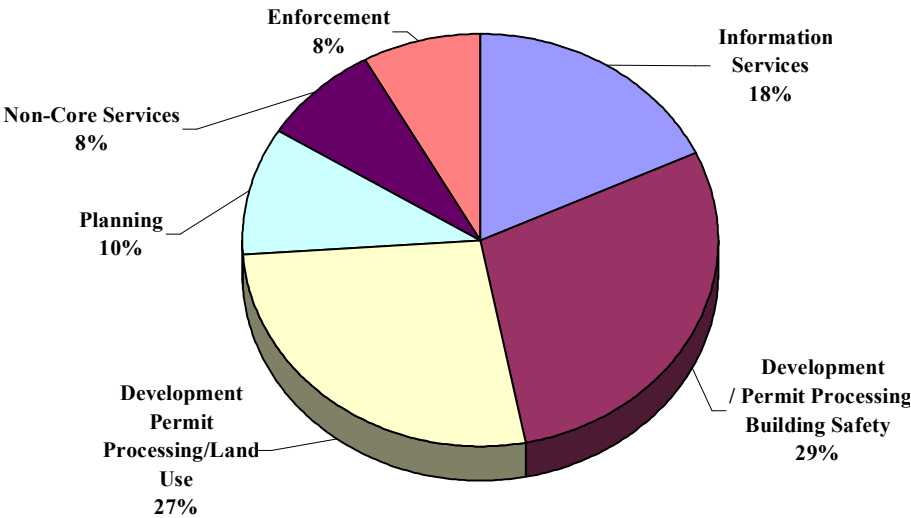
COMMUNITY DEVELOPMENT

MISSION STATEMENT

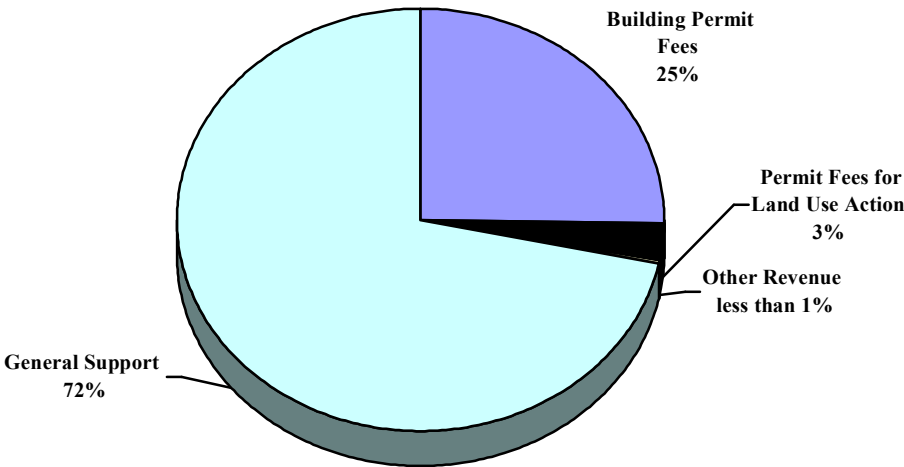
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY06 BUDGET **\$2,328,800**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,799,400	1,963,300	1,849,400	2,082,500	1,888,400
Commodities & Services	383,700	461,500	437,900	380,500	440,400
Capital Outlay	5,700	3,000	-	-	-
Total Expenditures	\$ 2,188,800	2,427,800	2,287,300	2,463,000	2,328,800
FUNDING SOURCES:					
Building Permit Fees	\$ 720,200	586,000	586,000	586,000	586,000
Permit Fees for Land Use Action	65,800	63,500	71,500	63,500	68,500
State Grants	62,100	97,600	92,800	34,100	-
Other Revenue	1,300	6,200	1,100	6,200	6,100
General Fund	1,339,400	1,674,500	1,535,900	1,773,200	1,668,200
Total Funding Sources	\$ 2,188,800	2,427,800	2,287,300	2,463,000	2,328,800
STAFFING	26.00	25.76	25.76	25.76	24.50
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 FY06 Adopted Budget is a decrease of \$134,200 (5.4%) from the FY06 Approved Budget.

The following increments are approved for the FY06 Adopted Budget:

	Amount
Training for Building Inspectors:	
This increment will allow 2 of the 4 inspectors to attend a week-long Building Codes seminar every other year. Currently inspectors attend once every three years. Current building code knowledge is needed to perform inspections, maintain the continuing education required for certifications in place and to maintain a positive score in the insurance rating system.	\$2,500
Training for Planners:	
Allow a second planner to attend the American Planning Association (APA) annual conference. Currently one planner out of five, per year, attends the APA Conference. Educational training is generally not available to Planners in Juneau. Therefore, travel is necessary to obtain the appropriate training. Attending the annual APA conference helps ensure that planners understand contemporary planning practice issues. The APA training deals with a wide range of issues such as land use, housing, citizen participation, transportation, the environment, and many others. Negative consequences resulting from a lack of broad-based planner training is a particularly serious concern in an isolated location such as Juneau	2,300
Total	\$4,800

COMMUNITY DEVELOPMENT

Other significant budgetary changes are:

- Personnel Services decreased \$194,100 (9.3%) due to the transfer of the Programmer Analyst II and Intern IV to MIS, the retirement of senior staff and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Commodities and Services increased by \$59,900 (15.7%) due primarily to a contract to revise the Land Use code.
- State Grants decreased \$34,100 (100%) due to State budget cuts.

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 Actuals</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%	89%	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 Actuals</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%	40%	50%
% allowable and conditional use permits heard within 90 days	81.9%	82.8%	58.2%	60%	80%

Building Safety

Average days to issue residential building permits	33	15	11	12	10
% residential projects issued within 2 days	56%	51%	57%	70%	75%
% residential projects issued within 15 days	73%	70%	76%	83%	75%
% comments showing above average service	N/A	N/A	N/A	N/A	90%
Average cost per building permit issued	N/C for 700	N/C for 779	\$216.38 for 800	\$300.00 for 870	\$310.00 for 870

Enforcement

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

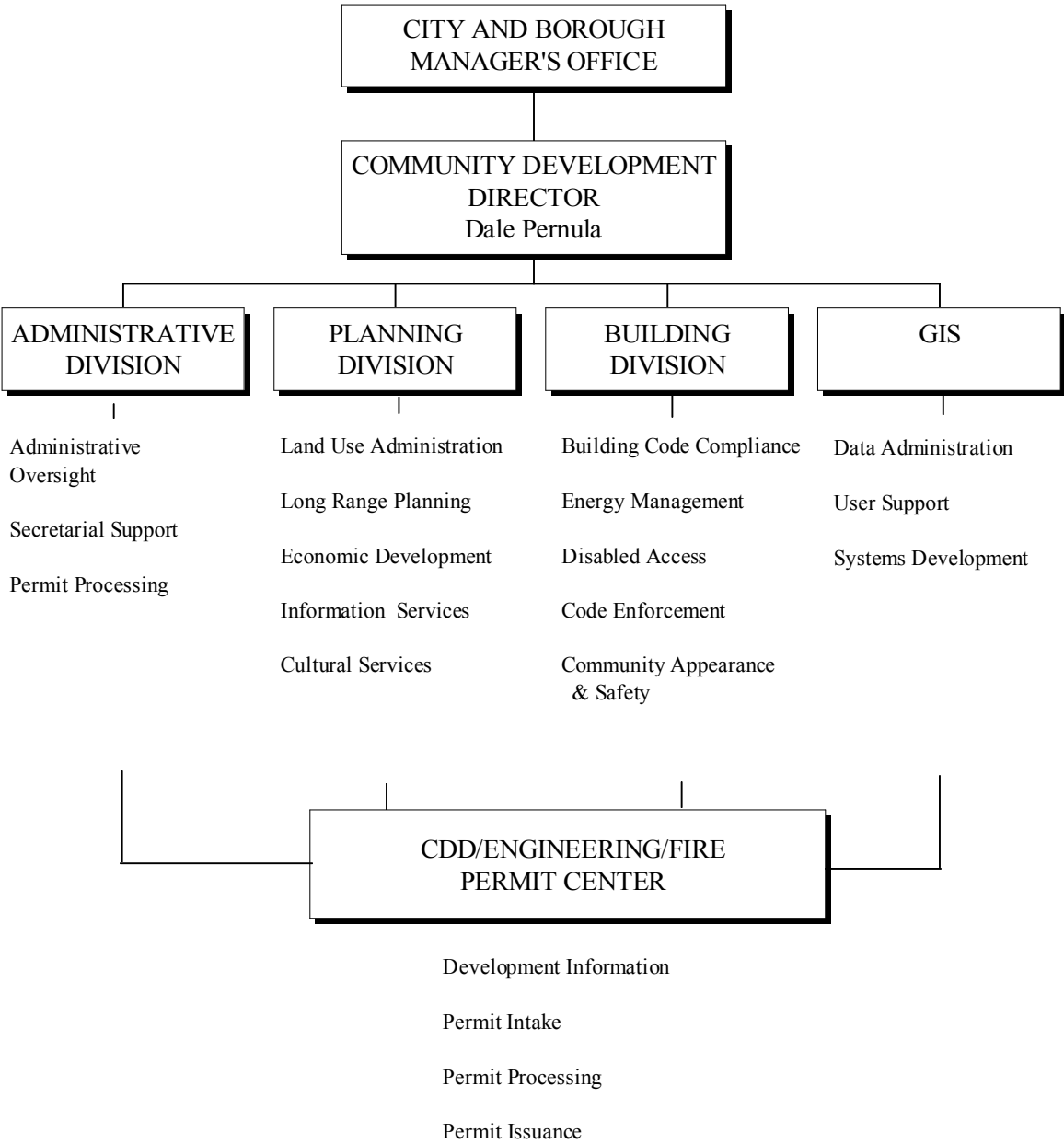
Services Provided to: Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% enforcement cases visited within 2 days	N/A	N/A	N/A	890%	90%
% enforcement comments with above average service	N/A	N/A	N/A	N/A	90%

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

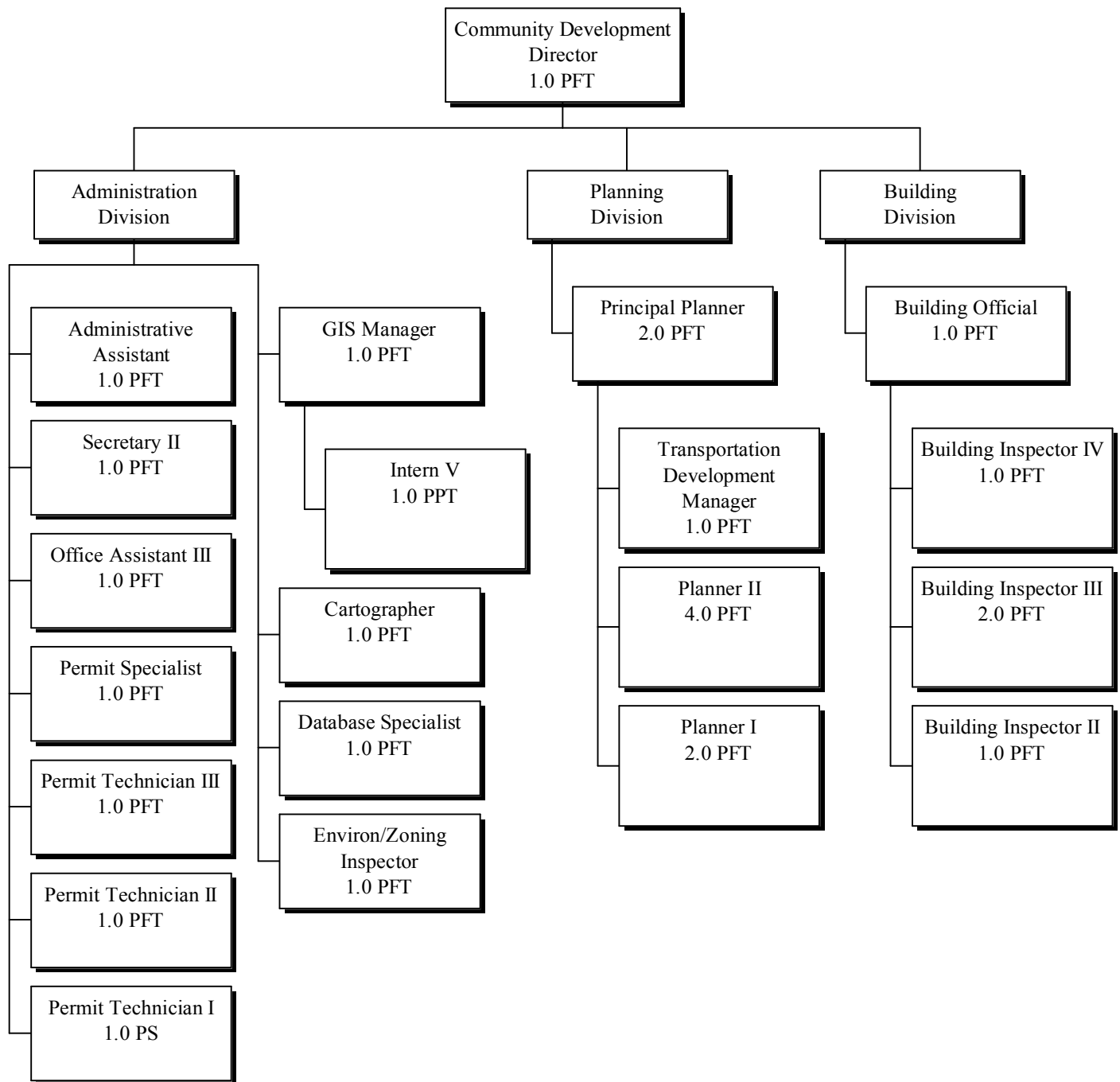
COMMUNITY DEVELOPMENT

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Director	1.00	\$ 85,900	1.00	\$ 89,600	1.00	\$ 89,600
Database Specialist	1.00	57,100	1.00	58,000	1.00	58,000
Programmer Analyst II (1)	1.00	64,000	1.00	65,900	-	-
Environment/Zoning Inspector	1.00	53,800	1.00	55,500	1.00	55,500
Permit Specialist	1.00	58,400	1.00	59,300	1.00	48,400
Cartographer	1.00	52,600	1.00	53,200	1.00	53,200
Administrative Assistant II	1.00	49,200	1.00	50,700	1.00	50,700
Secretary II	1.00	35,400	1.00	37,000	1.00	37,000
Permit Technician III	1.00	37,900	1.00	39,500	1.00	40,600
Permit Technician II	1.00	34,000	1.00	35,500	1.00	35,500
Permit Technician I	0.50	14,900	0.50	14,900	0.50	14,900
Office Assistant III	1.00	29,800	1.00	31,100	1.00	28,200
Intern IV (1)	0.26	6,400	0.26	6,400	-	-
Overtime	-	7,100	-	7,300	-	6,300
Benefits	-	241,200	-	273,400	-	222,700
Vacancy Factor	-	(8,200)	-	(8,700)	-	(8,600)
Total	11.76	819,500	11.76	868,600	10.50	732,000
Planning:						
Planning Supervisor	2.00	139,300	2.00	141,600	2.00	141,600
Transportation Development Mgr	1.00	61,600	1.00	63,300	1.00	54,300
Planner II	4.00	201,000	4.00	208,000	4.00	209,600
Planner I	2.00	85,800	2.00	89,500	2.00	85,700
Overtime	-	7,700	-	7,700	-	8,200
Benefits	-	196,100	-	226,500	-	203,600
Vacancy Factor	-	(6,900)	-	(7,300)	-	(7,200)
Total	9.00	684,600	9.00	729,300	9.00	695,800
Building:						
Building Official	1.00	76,100	1.00	78,600	1.00	67,300
Inspector II	-	-	-	-	1.00	50,300
Inspector III	3.00	186,800	3.00	190,000	2.00	126,600
Inspector IV	1.00	68,400	1.00	69,000	1.00	66,100
Temporary	-	-	-	-	-	20,700
Overtime	-	8,100	-	8,200	-	8,200
Benefits	-	124,400	-	143,800	-	125,900
Vacancy Factor	-	(4,600)	-	(5,000)	-	(4,500)
Total	5.00	459,200	5.00	484,600	5.00	460,600
Total Budget	25.76	\$ 1,963,300	25.76	\$ 2,082,500	24.50	\$ 1,888,400

(1) Transferred Programmer Analyst II and Intern IV positions to MIS.

EAGLECREST

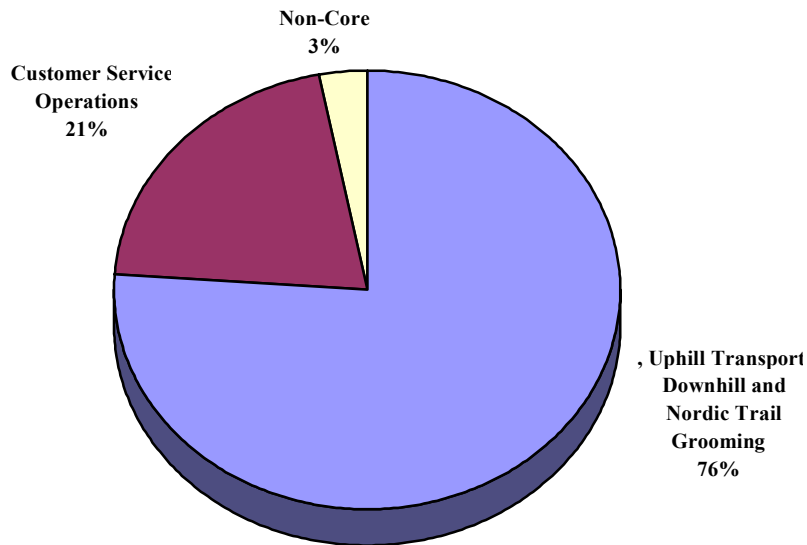
MISSION STATEMENT

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.

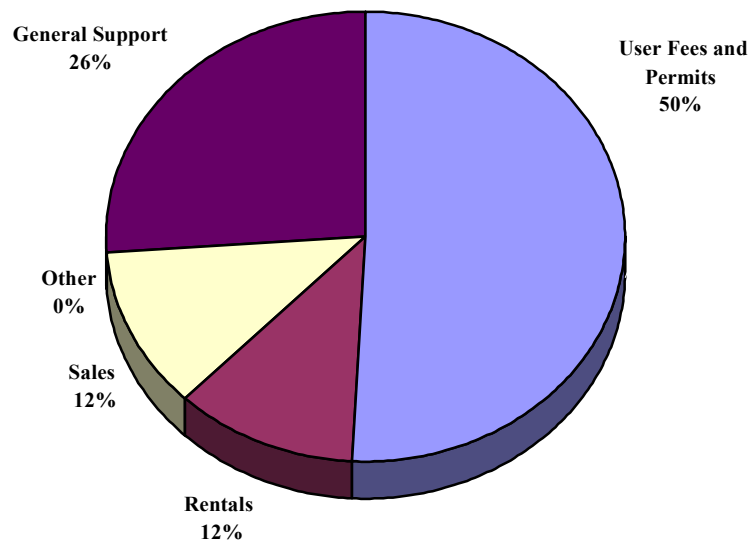
FY06 BUDGET

\$1,948,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,036,700	897,300	884,700	897,300	1,090,700
Commodities and Services	616,100	601,200	609,900	601,200	757,500
Reserve Contribution	-	50,000	50,000	50,000	100,000
Total Expenditures	<u>1,652,800</u>	<u>1,548,500</u>	<u>1,544,600</u>	<u>1,548,500</u>	<u>1,948,200</u>
FUNDING SOURCES:					
User Fees and Permits	762,300	756,200	761,700	756,200	988,000
Rentals	174,700	171,600	128,000	171,600	223,000
Sales	173,300	175,000	162,400	175,000	239,000
Support from:					
Sales Tax	-	100,000	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	500,000
Fund Balance (To) From	154,400	(42,400)	4,400	57,600	(26,800)
Total Funding Sources	<u>\$ 1,652,800</u>	<u>1,548,500</u>	<u>1,544,600</u>	<u>1,548,500</u>	<u>1,948,200</u>
STAFFING	34.43	32.84	32.84	32.84	27.41
FUND DEFICIT	\$ (708,500)	(666,100)	(712,900)	(770,500)	(686,100)

BUDGET HIGHLIGHTS

Eaglecrest's FY06 Adopted Budget represents an increase of \$399,700 (25.8%) over the FY06 Approved Budget.

The significant budgetary changes include:

- Personnel costs increased by \$193,400 (21.6%) due to the addition of two full time year-round lift maintenance positions that were significantly reduced in FY05 and pay rate increases, which bring four senior staff into parity with CBJ pay levels consistent with other departments.
- Contributions to the equipment replacement reserve increased by \$50,000 (100%) in anticipation of upcoming replacement needs.
- Fuel costs increased by \$26,900 (38.8%) due to rising fuel prices.
- Training costs increased to \$36,900 from \$500.

EAGLECREST

CORE SERVICES

Uphill Transport

Includes: Customer uphill transport / downhill and Nordic trail grooming

Services Provided to: Juneau residents and visitors

	<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>
Number of customer visits, holidays and weekends	28,282	12,328	29,441	21,000	N/A
Percentage of total visits, holidays and weekends	60%	58%	63%	55%	-
Number of customer visits, weekdays	18,820	8,806	17,192	17,300	N/A
Percentage of total customer visits, weekdays	40%	42%	37%	450%	-
Total customer visits	47,102	21,134	46,633	38,300	39,000 est
Revenue per customer visit	\$22.69	\$22.79	\$23.81	\$27.71	-
Percentage change in revenue per visit	-	1%	4%	16%	-
Number of days operating	100	58	100	74	90

Customer Service Operations

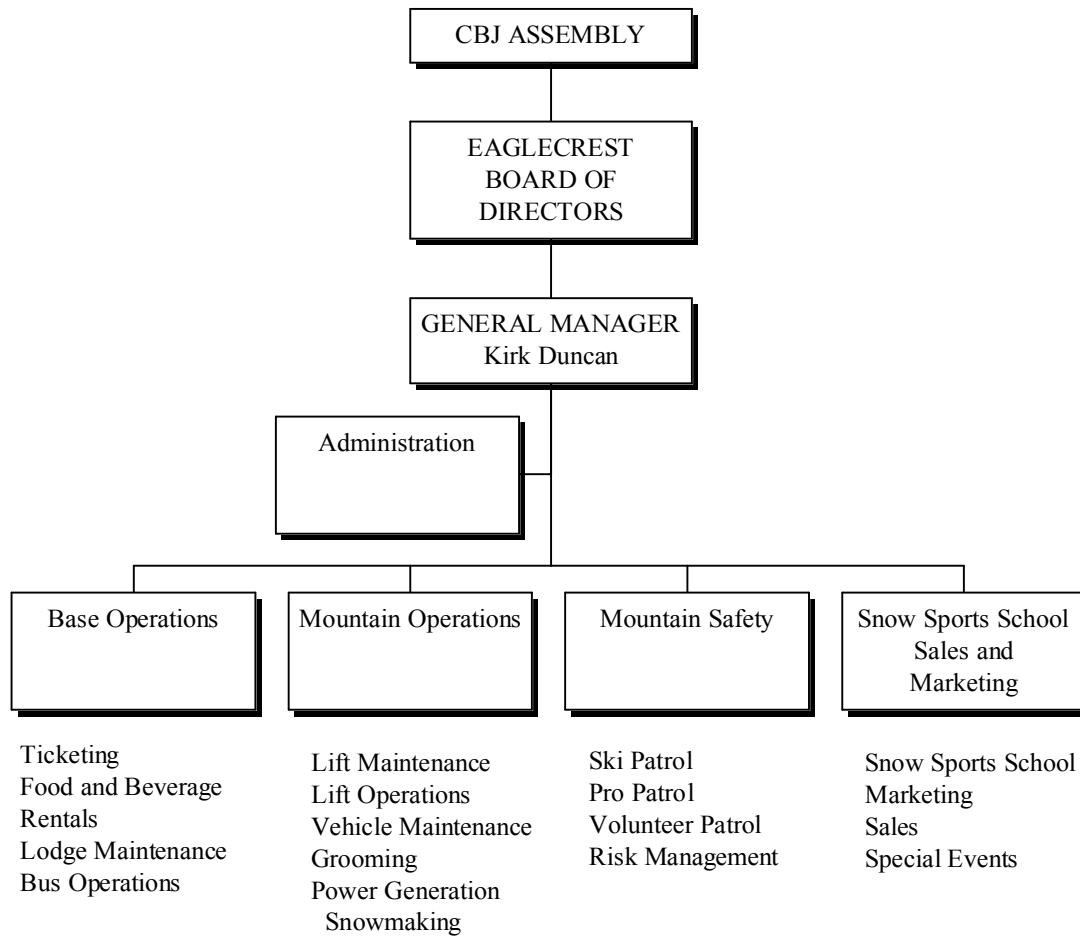
Includes: Ski and Snowboard School, Equipment Rental Shop and Cafeteria

Services Provided to: Juneau Residents and Visitors

	<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>
Ski and Snowboard School					
Number of new skiers and snowboarders	1,022	840	1,259	1,300	1,300
Percentage change in number of new skiers and snowboarders	-	-18%	55%	3%	-
Number of lessons to middle school/elementary school students	3,634	1,831	3,425	3,102	N/A
Equipment Rental Shop					
Net income as a percentage of gross sales	49%	14%	49%	24%	N/A
Cafeteria					
Net income as a percentage of gross sales	20%	13%	-9%	12%	N/A

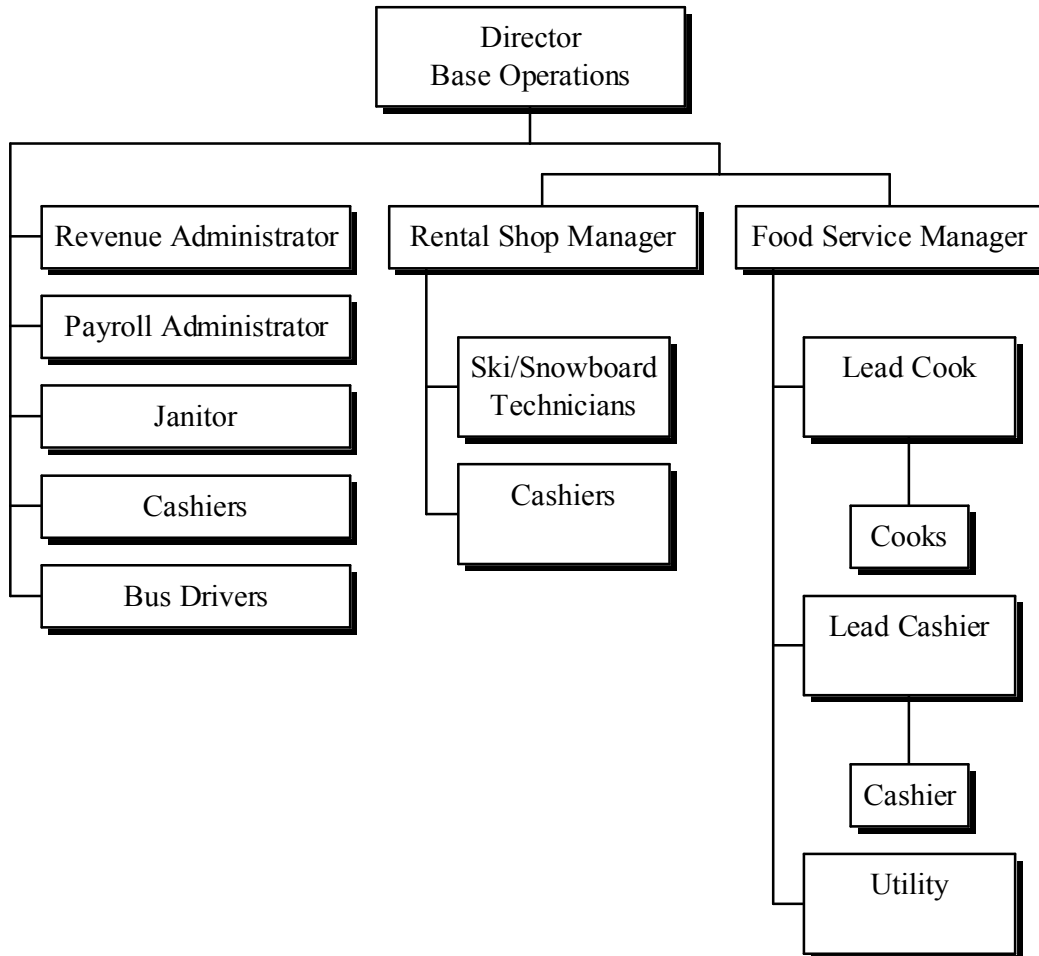
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



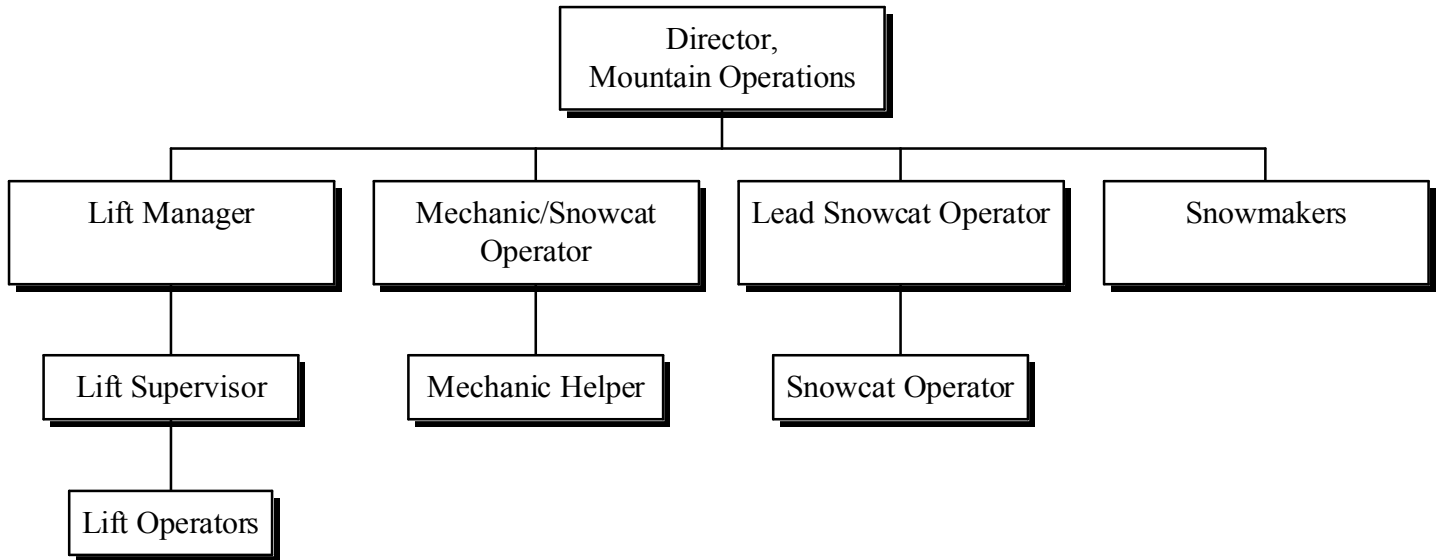
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

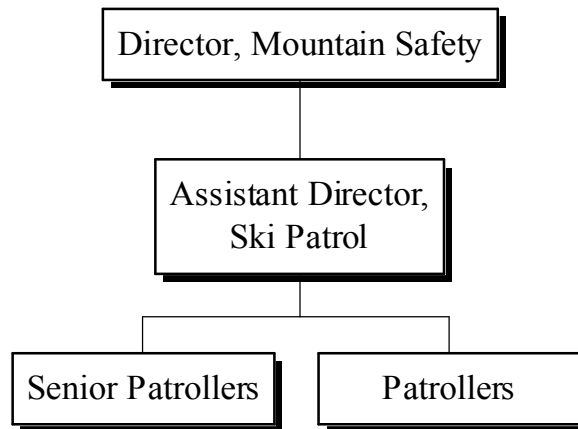


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



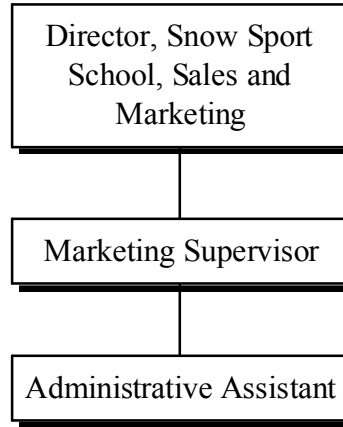
MOUNTAIN SAFETY



EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



EAGLECREST

STAFFING DETAIL

	FY05 Adopted		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	\$ 75,700	1.00	\$ 75,700	1.00	\$ 80,000
Director, Mountain Operations	-	-	-	-	1.00	52,000
Director, Mountain Safety	-	-	-	-	0.58	27,700
Director, Snow Sports School, Sales & & Marketing	-	-	-	-	0.75	35,000
Director, Base Operations	-	-	-	-	1.00	48,000
Business Manager	1.00	57,300	1.00	57,300	-	-
Marketing/Sales Help	0.15	5,400	0.15	5,400	-	-
Office Assistant	0.50	11,000	0.50	11,000	0.24	7,800
Secretary	1.00	30,800	1.00	30,800	-	-
Overtime	-	2,200	-	2,200	-	-
Benefits	-	74,600	-	74,600	-	137,600
Total	3.65	257,000	3.65	257,000	4.57	388,100
Ski Patrol:						
Ski Patrol Director	0.50	16,200	0.50	16,200	-	-
Assistant Director, Ski Patrol	-	-	-	-	0.40	10,900
Senior Patrollers	3.00	58,900	3.00	58,900	1.24	29,600
Patrollers	-	-	-	-	0.84	20,100
Overtime	-	12,400	-	12,400	-	8,000
Benefits	-	19,400	-	19,400	-	6,600
Total	3.50	106,900	3.50	106,900	2.48	75,200
Lift Operations:						
Lift Manager	1.00	34,700	1.00	34,700	1.00	44,200
Supervisor	1.00	31,700	1.00	31,700	1.00	37,400
Lift Operators	5.12	64,700	5.12	64,700	3.79	68,000
Overtime	-	5,200	-	5,200	-	5,900
Benefits	-	44,200	-	44,200	-	45,800
Total	7.12	180,500	7.12	180,500	5.79	201,300
Mountain Maintenance:						
Vehicle Maintenance Supervisor	1.00	38,200	1.00	38,200	-	-
Mechanic/Snowcat Operator	1.00	24,600	1.00	24,600	1.00	37,600
Mechanic Helper	0.53	10,700	0.53	10,700	0.50	16,600
Lead Snowcat Operator	0.53	9,500	0.53	9,500	0.42	14,100
Snowcat Operator	-	-	-	-	0.38	10,400
Overtime	-	7,300	-	7,300	-	4,000
Benefits	-	40,300	-	40,300	-	23,100
Total	3.06	\$ 130,600	3.06	\$ 130,600	2.30	\$ 105,800

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY05 Adopted		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Lodge Operations:						
Lodge Manager	0.50	\$ 15,400	0.50	\$ 15,400	-	\$ -
Revenue Administrator	-	-	-	-	0.53	12,000
Payroll Administrator	-	-	-	-	0.37	9,000
Senior Cashier	0.50	9,700	0.50	9,700	-	-
Cashiers	0.25	3,900	0.25	3,900	0.59	10,900
Bus Drivers	1.10	33,000	1.10	33,000	0.64	14,500
Janitor	0.50	9,500	0.50	9,500	0.46	10,100
Building Maintenance	0.40	15,500	0.40	15,500	-	-
Overtime	-	1,500	-	1,500	-	3,400
Benefits	-	24,200	-	24,200	-	8,400
Total	3.25	112,700	3.25	112,700	2.59	68,300
Tubing Operations:						
Lead Tubing Operator	0.25	7,500	0.25	7,500	-	-
Tubing Lift Operators	0.75	13,600	0.75	13,600	-	-
Overtime	-	500	-	500	-	-
Benefits	-	3,500	-	3,500	-	-
Total	1.00	25,100	1.00	25,100	-	-
Snow Sports School:						
Ski School Director	0.50	17,800	0.50	17,800	-	-
Assistant Director, Snow Sports	0.50	10,700	0.50	10,700	0.39	11,000
Administrative Assistant	-	-	-	-	0.29	6,200
Senior Instructor	0.45	9,800	0.45	9,800	0.29	7,400
Instructors	1.10	28,700	1.10	28,700	2.79	62,900
Part-time Instructors	5.00	22,000	5.00	22,000	-	-
Special Events Coordinator	0.30	3,400	0.30	3,400	-	-
Ski School Cashier	0.45	7,800	0.45	7,800	-	-
Overtime	-	1,700	-	1,700	-	1,400
Benefits	-	21,800	-	21,800	-	10,000
Total	8.30	123,700	8.30	123,700	3.76	98,900
Food Service:						
Supervisor	0.50	17,700	0.50	17,700	0.45	13,300
Lead Cook	-	-	-	-	0.36	9,000
Cooks	1.00	17,900	1.00	17,900	0.60	12,500
Lead Cashier	-	-	-	-	0.30	6,900
Cashier	0.60	14,300	0.60	14,300	0.30	5,600
Utility	-	-	-	-	0.29	4,900
Overtime	-	4,100	-	4,100	-	2,000
Benefits	-	14,900	-	14,900	-	5,200
Total	2.10	68,900	2.10	68,900	2.30	59,400

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY05 Adopted		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Ski Rental Shop:						
Rental Shop Manager	0.60	18,000	0.60	18,000	0.54	15,400
Ski Technicians	1.00	28,100	1.00	28,100	1.31	22,900
Snowboard Technician	-	-	-	-	0.34	5,900
Cashiers	0.85	8,900	0.85	8,900	0.41	7,400
Overtime	-	2,000	-	2,000	-	1,800
Benefits	-	15,200	-	15,200	-	7,200
Total	2.45	72,200	2.45	72,200	2.60	60,600
Marketing:						
Supervisor, Marketing	-	-	-	-	0.43	12,400
Administrative Assistant	-	-	-	-	0.38	8,600
Overtime	-	-	-	-	-	500
Benefits	-	-	-	-	-	2,100
Total	-	-	-	-	0.81	23,600
Snowmaking:						
Snowmakers	-	-	-	-	0.21	5,800
Overtime	-	-	-	-	-	2,900
Benefits	-	-	-	-	-	800
Total	-	-	-	-	0.21	9,500
Unspecified budget reductions	(1.59)	(180,300)	(1.59)	(180,300)	-	-
Total Budget	32.84	\$ 897,300	32.84	\$ 897,300	27.41	\$ 1,090,700

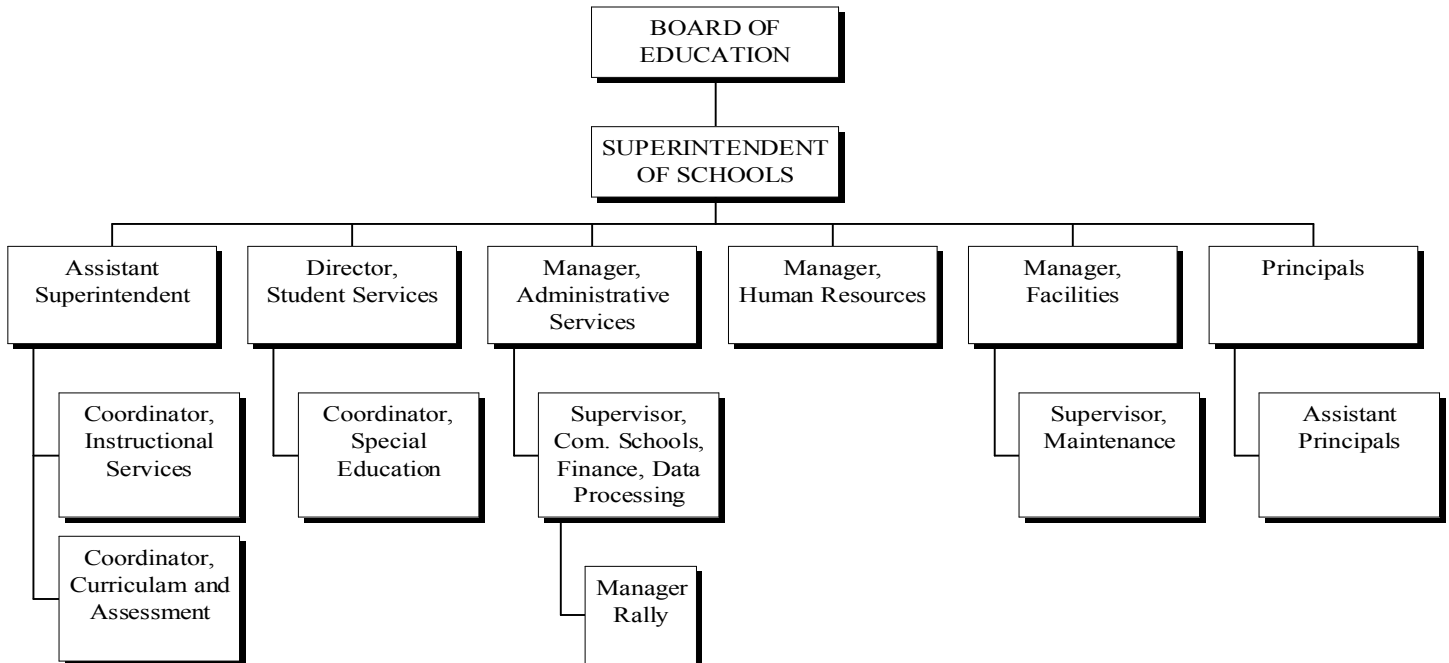
EDUCATION

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.

FY06 BUDGET

\$59,027,400



EDUCATION

COMPARATIVES

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 35,566,100	39,029,900	37,844,200	38,284,500	42,100,900
Commodities and Services	4,772,100	4,619,200	4,977,900	4,608,300	5,328,600
Support To JSD Special Revenue	304,200	18,200	214,200	18,200	96,500
Total Expenditures	40,642,400	43,667,300	43,036,300	42,911,000	47,526,000
Education - Special Revenue					
Personnel Services	1,367,000	1,250,600	1,250,600	1,258,200	1,292,200
Commodities and Services	2,649,400	2,764,300	2,764,300	2,577,300	2,597,300
Total Expenditures	4,016,400	4,014,900	4,014,900	3,835,500	3,889,500
Education - Other					
Other Special Revenue	4,002,600	5,193,700	5,193,700	5,193,700	5,193,700
Other (Student Activities)	2,240,600	2,368,200	2,368,200	2,418,200	2,418,200
House Building Project	25,800	-	-	-	-
Total Expenditures	6,269,000	7,561,900	7,561,900	7,611,900	7,611,900
Total Education Expenditures	50,927,800	55,244,100	54,613,100	54,358,400	59,027,400
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	21,708,900	23,981,600	23,981,200	23,448,100	26,525,900
State	213,600	70,000	47,000	70,000	47,000
User Fees	6,100	6,000	6,000	6,000	6,000
Other	358,200	158,400	158,400	158,400	158,400
General Fund Support	18,171,200	18,835,000	18,835,000	19,015,700	19,860,700
Fund Balance From	184,400	616,300	8,700	212,800	928,000
Total Operating Funding Sources	40,642,400	43,667,300	43,036,300	42,911,000	47,526,000
Education - Special Revenue					
State	2,100,600	2,087,300	2,087,300	2,117,100	2,117,100
Federal	365,500	269,000	269,000	304,000	304,000
User Fees	1,118,000	1,065,400	1,065,400	1,212,400	1,212,400
Other	85,900	65,000	65,000	65,000	65,000
JSD Operating Fund Support	286,000	-	196,000	-	96,500
General Fund Support	233,000	123,000	123,000	123,000	177,000
Fund Balance (To) From	(172,600)	405,200	209,200	14,000	(82,500)
Total Special Revenue Funding Sources	\$ 4,016,400	4,014,900	4,014,900	3,835,500	3,889,500

EDUCATION

COMPARATIVES, CONTINUED

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Funding Sources, continued:					
Education - Other Special Revenue					
State	\$ 193,800	326,000	326,000	326,000	326,000
Federal	3,786,700	4,847,500	4,847,500	4,847,500	4,847,500
Other	22,100	20,200	20,200	20,200	20,200
Total Other Funding Sources	4,002,600	5,193,700	5,193,700	5,193,700	5,193,700
Education - Other (Student Activities)					
Other	2,540,400	2,150,000	2,150,000	2,200,000	2,200,000
JSD Operating Fund Support	18,200	18,200	18,200	18,200	-
General Fund Support	-	-	-	-	53,200
Roaded Service Area Support	200,000	190,000	190,000	190,000	200,000
Fund Balance (To) From	(518,000)	10,000	10,000	10,000	(35,000)
Total Student Activites Funding Sources	2,240,600	2,368,200	2,368,200	2,418,200	2,418,200
Education - House Building Project	25,800	-	-	-	-
Total Education Funding Sources	\$ 50,927,800	55,244,100	54,613,100	54,358,400	59,027,400
STAFFING	587.61	583.61	583.61	534.61	579.61
FUND BALANCE:					
Education - Operating	\$ 958,700	342,400	950,000	737,200	22,000
Education - Special Revenue/Other	1,285,700	870,500	1,066,500	1,042,500	1,184,000

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

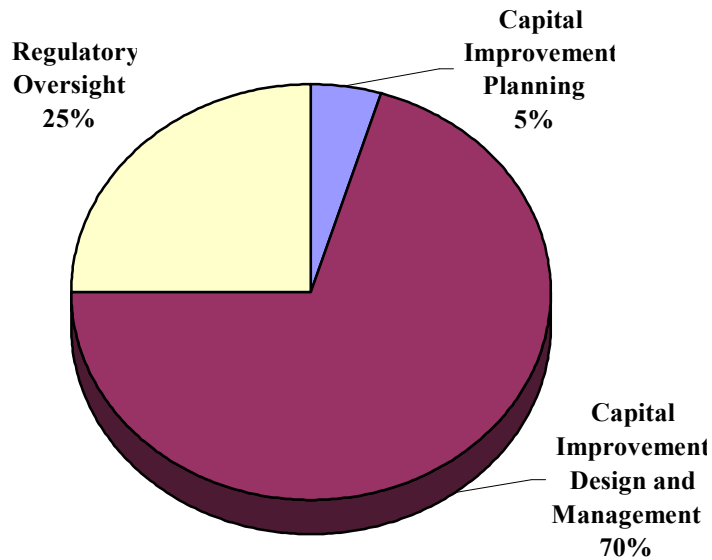
MISSION STATEMENT

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

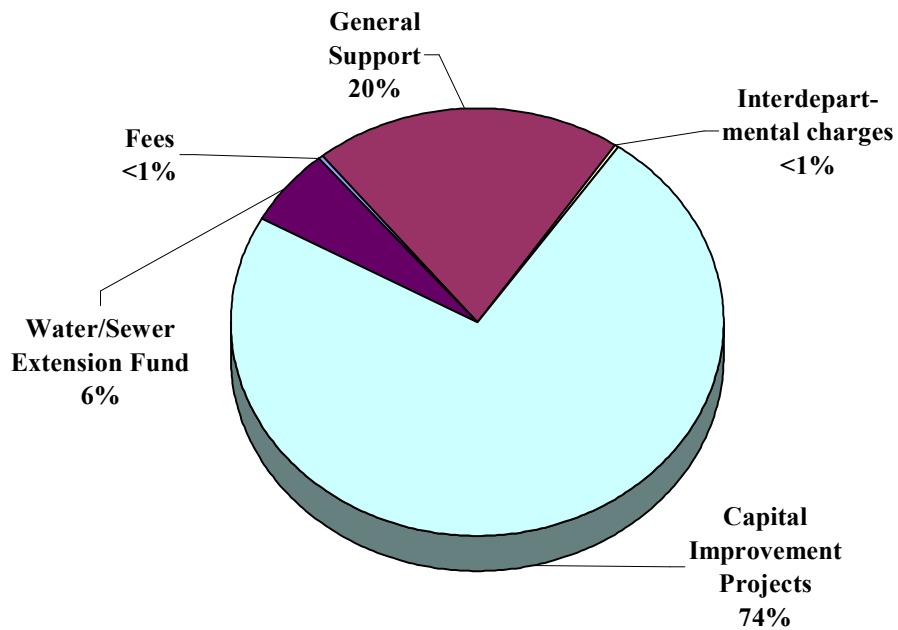
FY06 BUDGET

\$3,143,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,011,900	2,596,400	2,592,900	2,762,400	2,738,600
Commodities & Services	328,700	352,200	345,700	357,600	356,200
Capital Outlay	55,900	49,000	49,000	49,000	49,000
Total Expenditures	1,396,500	2,997,600	2,987,600	3,169,000	3,143,800
FUNDING SOURCES:					
Fees	14,200	10,000	10,000	10,000	10,000
Interdepartmental charges:					
General Engineering	7,300	8,300	8,300	8,800	8,500
Support from:					
General Fund	418,600	497,100	481,900	536,700	494,100
Capital Improvement Projects	666,100	2,169,500	2,189,200	2,294,600	2,310,400
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	150,300	172,700	158,200	178,900	180,800
Total Funding Sources	\$ 1,396,500	2,997,600	2,987,600	3,169,000	3,143,800
STAFFING	29.44	32.61	32.61	32.61	33.81
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

Engineering's FY06 Adopted Budget represents a decrease of \$25,200 (0.8%) from the FY06 Approved Budget.

The significant budgetary change is:

- Personnel Services decreased \$23,800 (2.6%) from the FY06 Approved Budget due to net impact of an increase of 1.2 FTE, which is fully funded by Capital Projects, and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

ENGINEERING

CORE SERVICES

Capital Improvement Planning

Includes: Architecture Division, Civil Engineering and General Engineering.

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

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
% of capital improvement projects that gain approval without being part of the six-year CIP plan.	-	-	5%	5%	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	-	-	62.5%	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>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
% of projects on schedule each year	-	-	99%	95%	95%
% of projects w/ expenditures <= appropriations each year	-	-	100%	95%	95%

Regulatory oversight

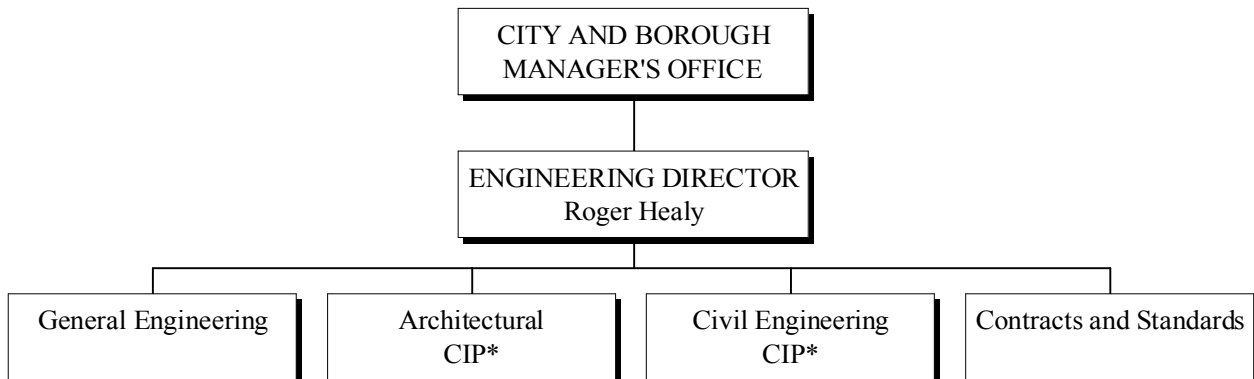
Includes: General Engineering.

Services Provided to: Private developers and the 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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
% of projects for which permits are issued after construction begins each year.	-	-	1.4%	2%	2%
% of permits that accurately implement the applicable requirements of CBJ ordinances	-	-	99%	98%	98%
% of permit terms and conditions complied with each year	-	-	99%	95%	95%

ENGINEERING

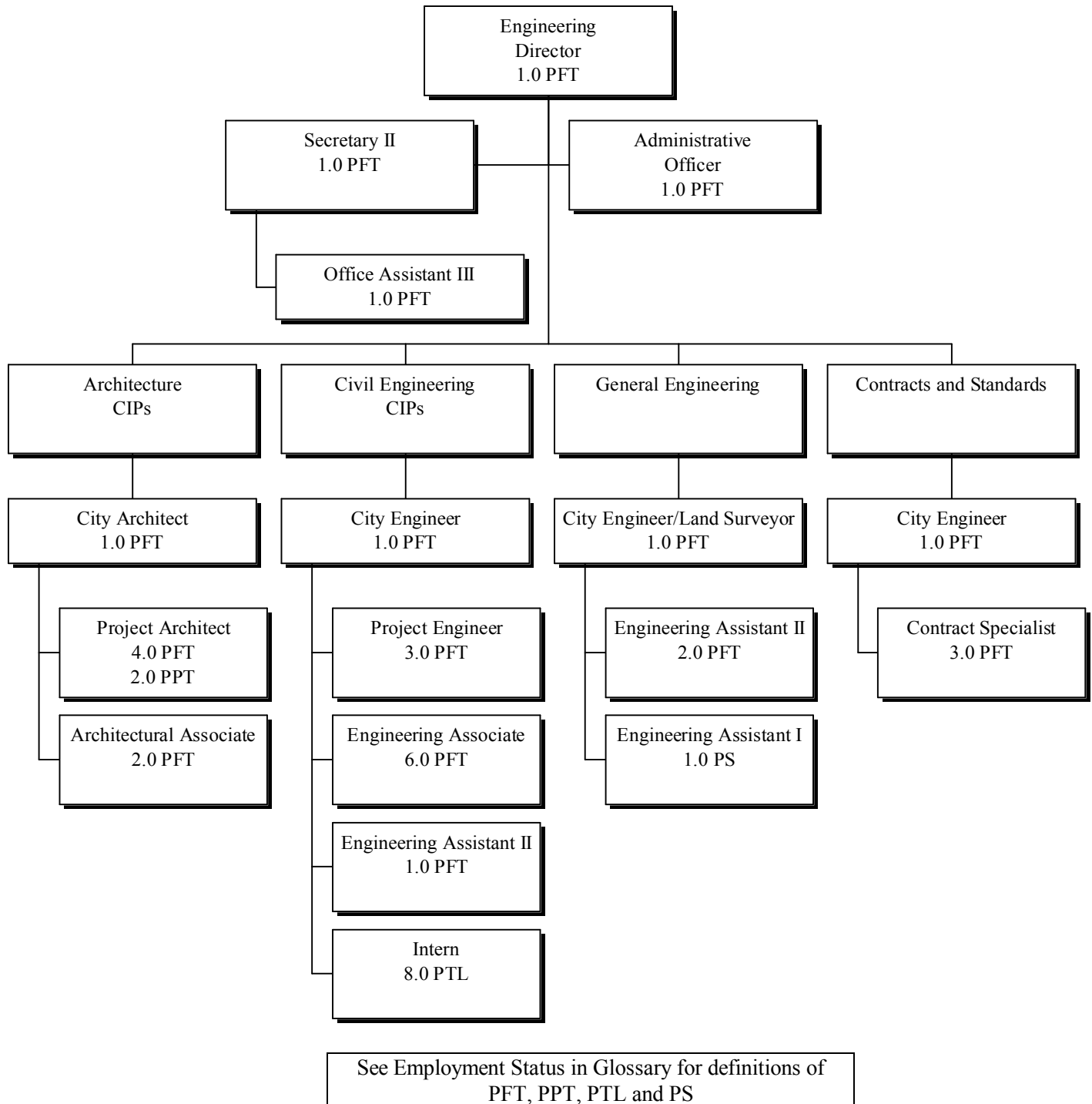
FUNCTIONAL ORGANIZATION CHART



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

ENGINEERING

STAFFING ORGANIZATION CHART



ENGINEERING

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
General Engineering:						
Engineering Director	1.00	\$ 93,400	1.00	\$ 95,700	0.79	\$ 75,600
Chief Project Engineer	0.40	31,400	0.40	32,800	0.40	32,800
Chief Engineer	0.20	15,800	0.20	16,500	0.20	16,500
Land Surveyor	0.70	53,400	0.70	55,800	0.70	55,800
City Architect	0.25	20,800	0.25	21,200	0.25	21,200
Project Engineer/Architect	0.22	13,800	0.22	14,400	0.22	14,200
Contract Specialist - RFP's	0.32	14,000	0.32	14,100	0.40	15,900
Contract Specialist - Bids	0.20	8,400	0.20	8,800	0.20	8,800
DBE Specialist	0.20	8,400	0.20	8,700	0.20	8,700
Engineer/Architect Assistant II	1.90	107,400	1.90	110,000	1.90	110,000
Engineer/Architect Assistant I	0.22	8,900	0.22	8,900	0.22	9,200
Administrative Officer	0.10	5,300	0.10	5,500	0.10	5,500
Secretary II	1.00	33,800	1.00	35,200	1.00	35,200
Office Assistant III	0.29	8,800	0.29	9,200	0.29	8,400
Overtime	-	500	-	500	-	500
Benefits	-	161,200	-	186,800	-	164,100
Vacancy Factor	-	(5,100)	-	(5,100)	-	(5,800)
Total	7.00	580,200	7.00	619,000	6.87	576,600
CIP Engineering:						
Engineering Director	-	-	-	-	0.18	17,200
Chief Project Engineer	0.60	47,000	0.60	49,100	0.60	49,100
Chief Engineer	0.80	63,300	0.80	65,700	0.80	66,000
Land Surveyor	0.20	15,300	0.20	15,900	0.20	15,900
City Architect	0.75	62,400	0.75	63,500	0.75	63,500
Project Engineer/Architect (1)	7.38	485,300	7.38	498,700	8.38	570,900
Engineer/Architect Associate	8.00	477,900	8.00	489,700	8.00	454,700
Contract Specialist - RFP's	0.48	21,000	0.48	21,200	0.60	23,800
Contract Specialist - Bids	0.80	33,600	0.80	35,100	0.80	35,100
DBE Specialist	0.80	33,500	0.80	34,900	0.80	34,900
Engineer/Architect Assistant II	0.50	25,500	0.50	26,600	0.50	26,600
Administrative Officer	0.80	42,300	0.80	44,100	0.80	44,100
Office Assistant III	0.67	20,400	0.67	21,300	0.67	19,500
Temporary Interns	2.67	69,600	2.67	70,300	2.67	72,500
Overtime	-	7,300	-	7,300	-	7,300
Benefits	-	516,900	-	599,800	-	558,800
Total	24.45	\$ 1,921,300	24.45	\$ 2,043,200	25.75	\$ 2,059,900

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Water/Sewer Connection:						
Engineering Director	-	\$ -	-	\$ -	0.03	\$ 2,900
Land Surveyor	0.10	7,600	0.10	8,000	0.10	8,000
Engineer/Architect Assistant II	0.60	34,300	0.60	35,200	0.60	35,100
Engineer/Architect Assistant I	0.32	13,300	0.32	13,400	0.32	13,900
Administrative Officer	0.10	5,300	0.10	5,500	0.10	5,500
Office Assistant III	0.04	1,200	0.04	1,300	0.04	1,200
Workforce	-	7,000	-	7,000	-	7,000
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	24,700	-	28,300	-	27,000
Total	<u>1.16</u>	<u>94,900</u>	<u>1.16</u>	<u>100,200</u>	<u>1.19</u>	<u>102,100</u>
Total Budget	<u>32.61</u>	<u>\$ 2,596,400</u>	<u>32.61</u>	<u>\$ 2,762,400</u>	<u>33.81</u>	<u>\$ 2,738,600</u>

(1) 1.0 FTE was added during FY04 but was vacant until early FY05. Because the position was new and vacant, it was inadvertently left off the FY05 budget and staffing detail. The increase in FTE is not an increase for FY06.

NOTES

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FINANCE

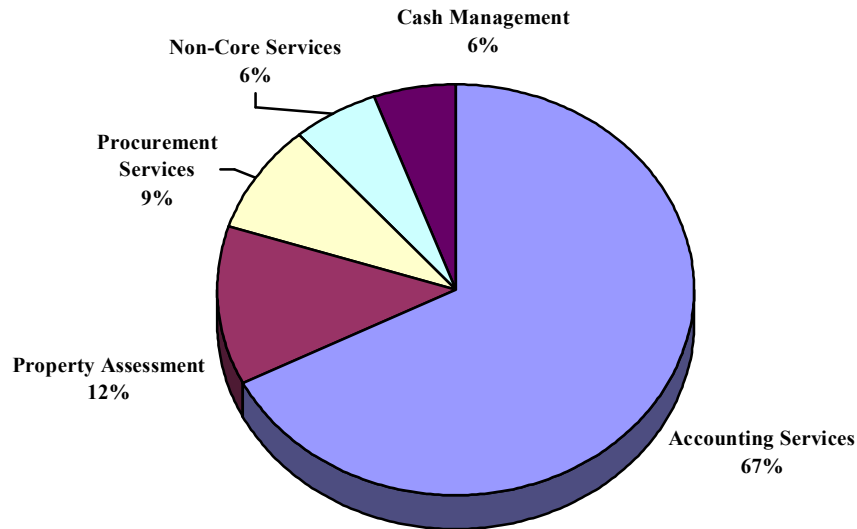
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

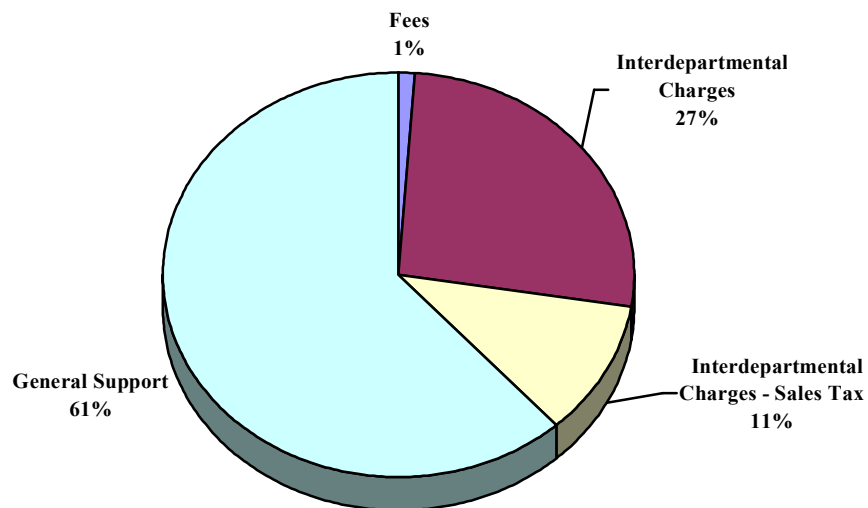
FY06 BUDGET

\$3,999,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 3,018,500	3,207,900	3,120,100	3,390,600	3,322,300
Commodities and Services	661,100	693,200	655,500	696,700	677,300
Capital Outlay	29,600	4,400	10,700	-	-
Total Expenditures	3,709,200	3,905,500	3,786,300	4,087,300	3,999,600
FUNDING SOURCES:					
Interdepartmental Charges	1,425,800	1,604,800	1,577,300	1,690,500	1,621,300
Fees	37,200	45,200	36,600	45,200	40,300
Support from General Fund	2,246,200	2,255,500	2,172,400	2,351,600	2,338,000
Total Funding Sources	\$ 3,709,200	3,905,500	3,786,300	4,087,300	3,999,600
STAFFING	46.18	44.95	44.95	44.95	45.95
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 FY06 Adopted Budget is a decrease of \$87,700 (2.1%) from the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

Assessor's/Treasury Divisions:

A clerical position that will be shared between the Assessor and Treasury Divisions. The position will assist with Assessor Office operations during the December through May peak workload periods for assessing real and business personal properties. The position will assist the Treasury Office operations during the June through November peak workload periods for property tax billing and collections and the annual audit process.	Amount	FTE
	\$46,700	1.00

Other significant budgetary changes are:

- Personnel Services decreased \$68,800 (2%) primarily due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

FINANCE

CORE SERVICES

Accounting Services

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

Services Provided to: Public and other CBJ departments

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
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

1. **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.
2. **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

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i> <i>(see note)</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
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

CORE SERVICES, CONTINUED

Procurement Services

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

Services Provided to: CBJ departments and public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>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.

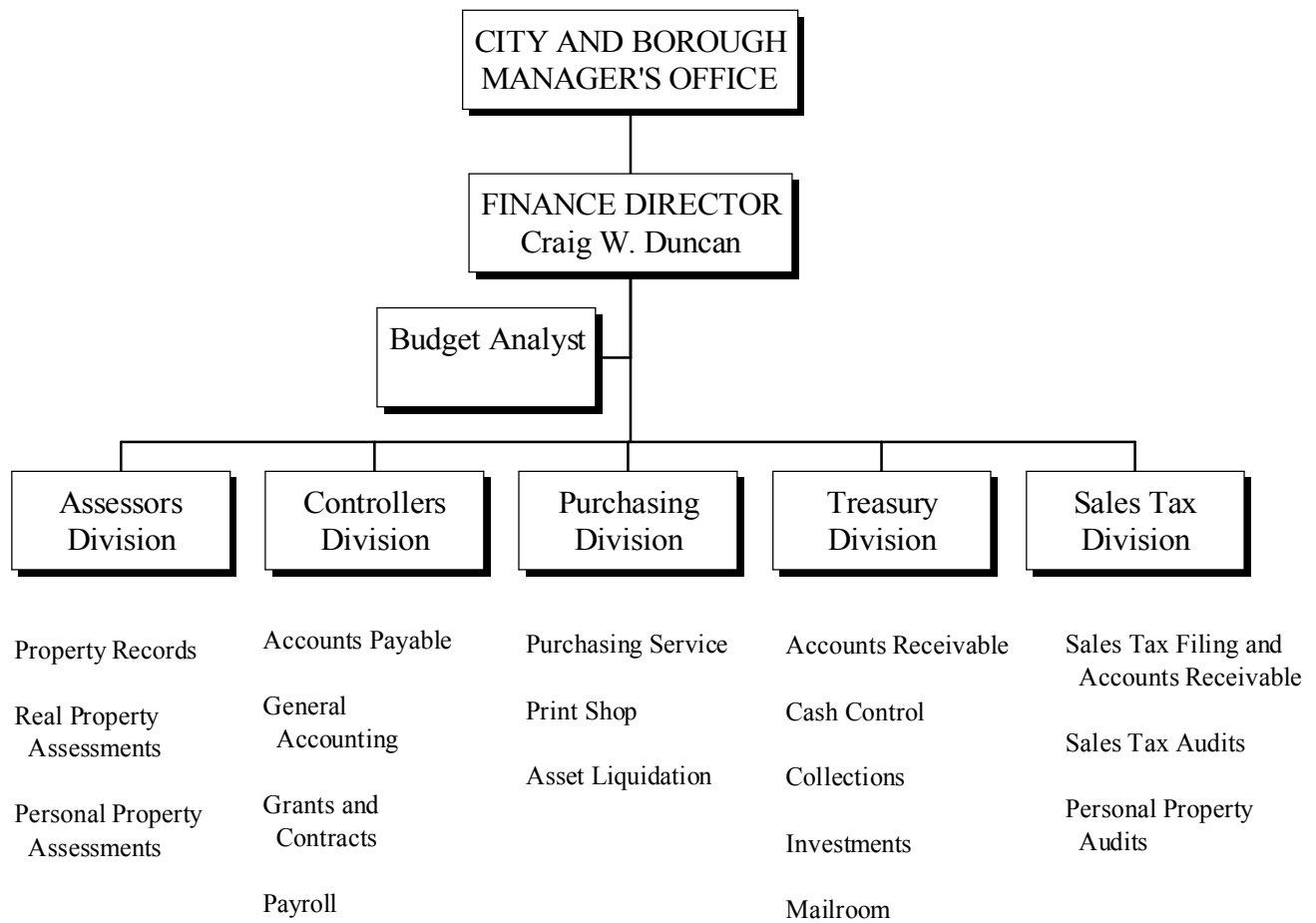
Service Provided to: Other CBJ departments

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Cost per dollar managed (<i>see Note 3</i>)	0.19%	0.21%	0.23%	0.14%	0.18%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	+2.51%	+1.36%	-0.09%	+1.75%	+1.75%
Internal portfolio (6 month T-Bill)	-1.54%	-0.11%	+0.41%	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

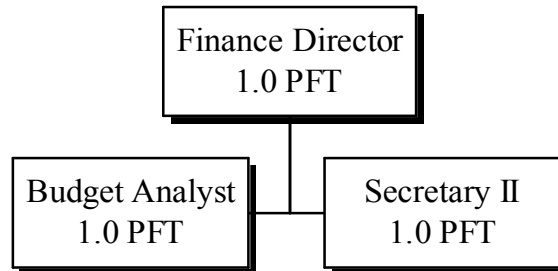
FUNCTIONAL ORGANIZATION CHART



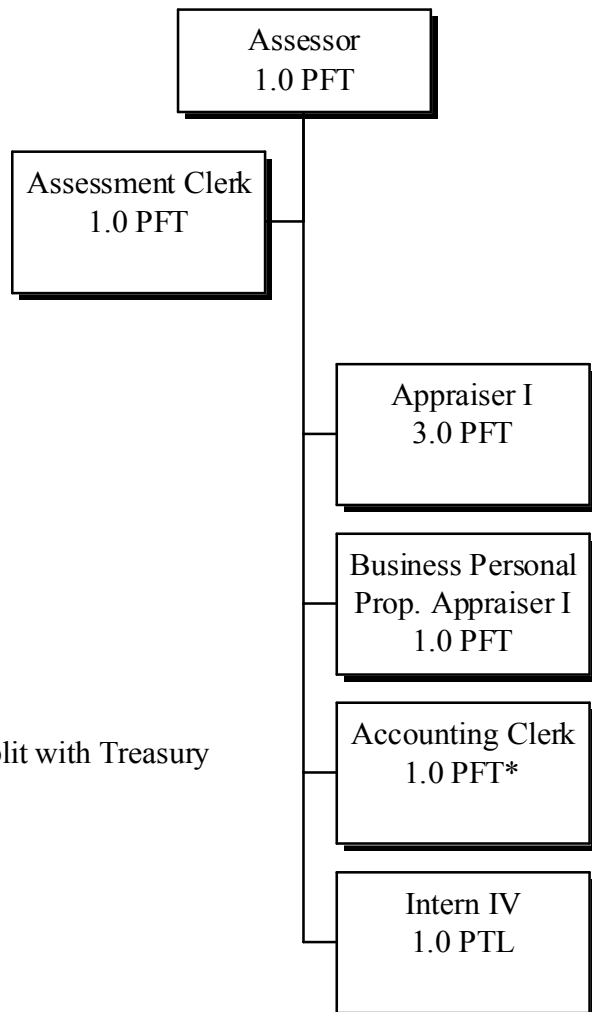
FINANCE

STAFFING ORGANIZATION CHARTS

ADMINISTRATION

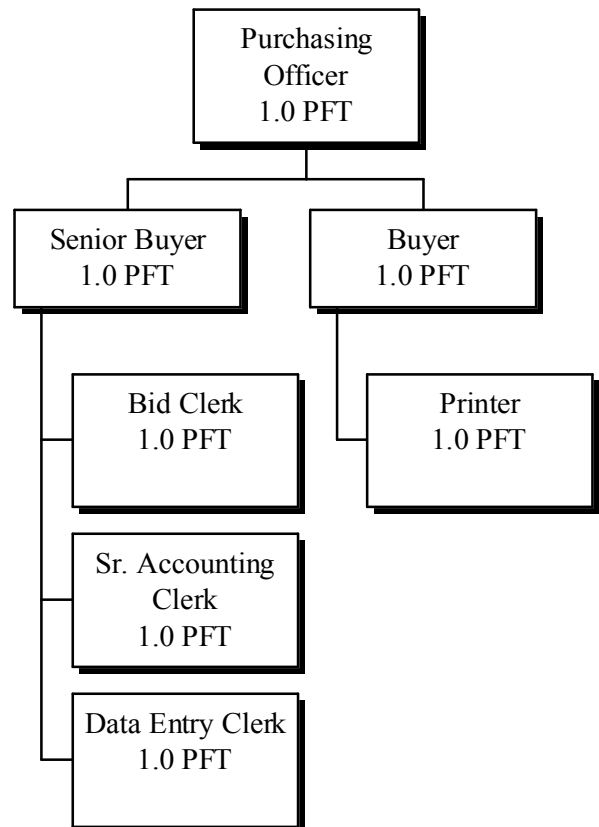


ASSESSOR'S DIVISION



* Split with Treasury

PURCHASING DIVISION

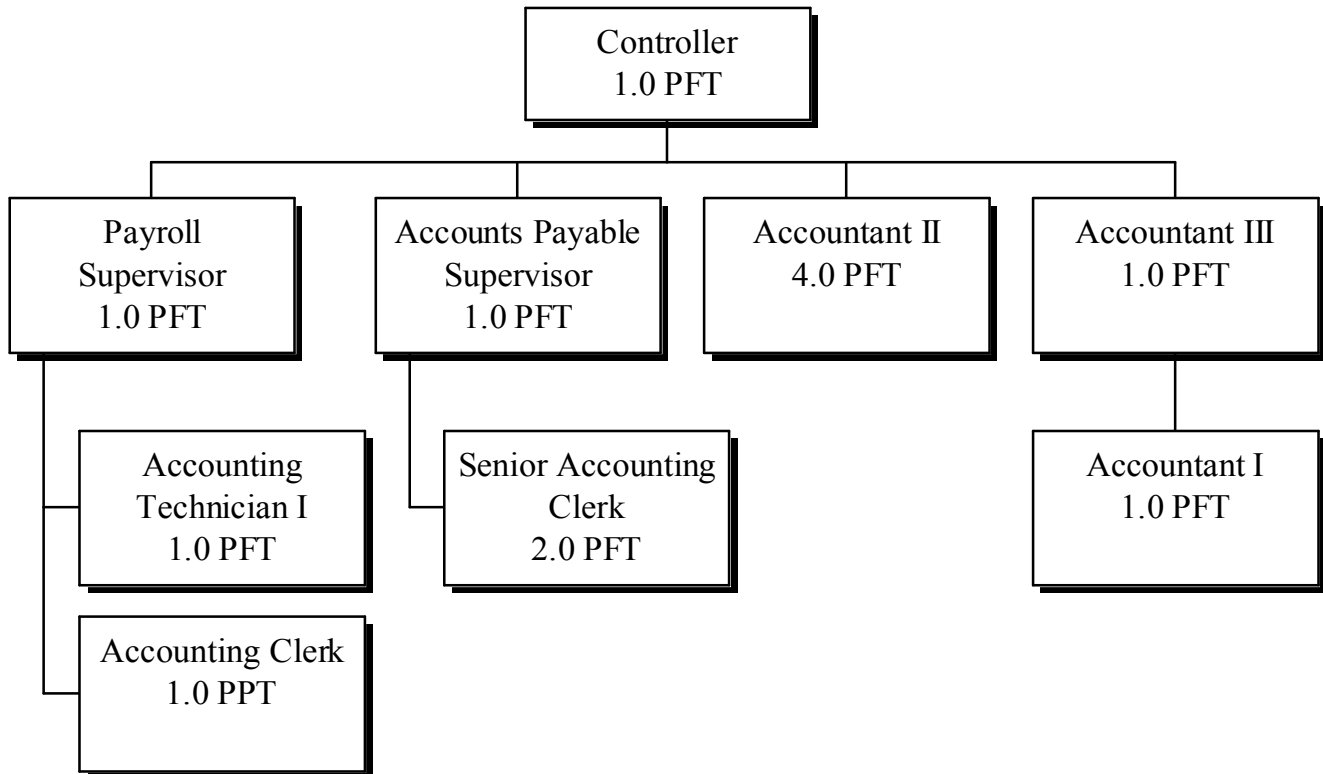


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

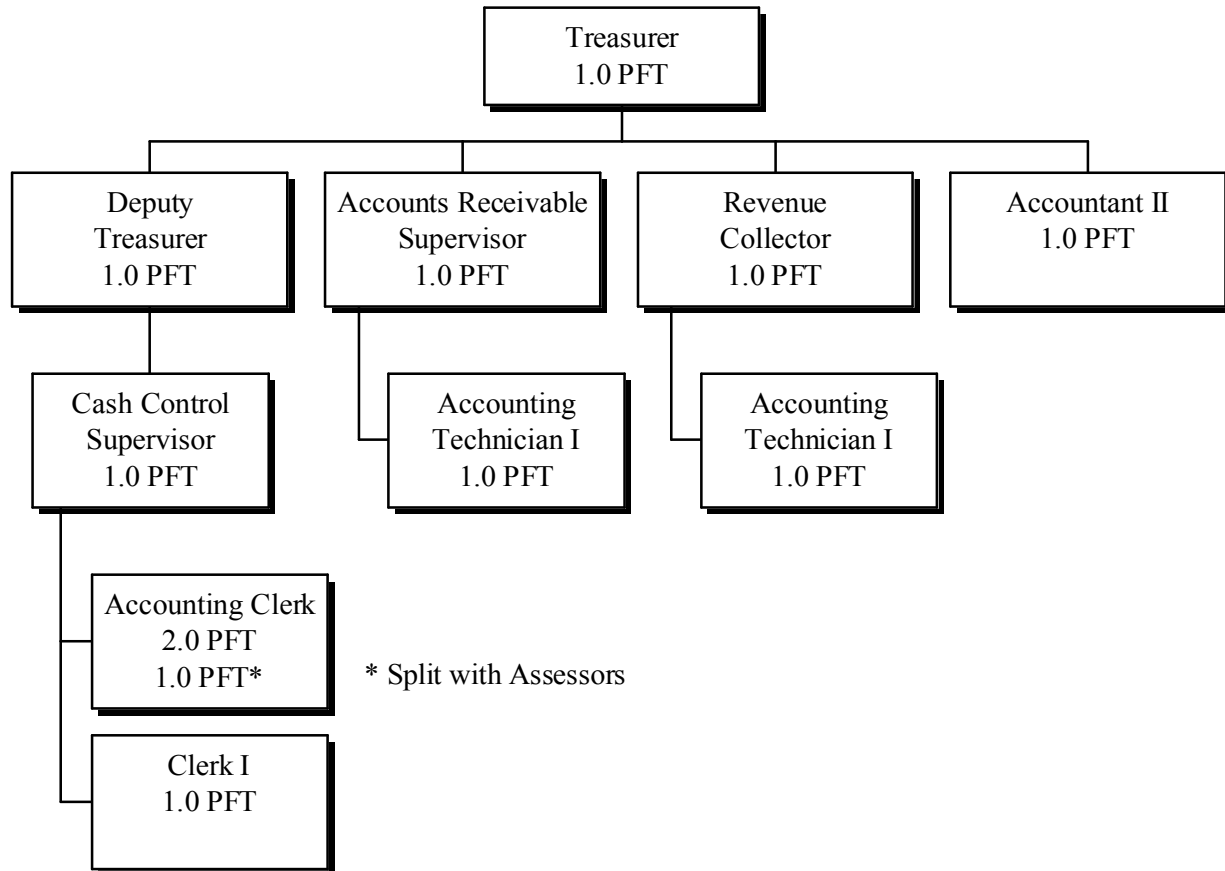


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

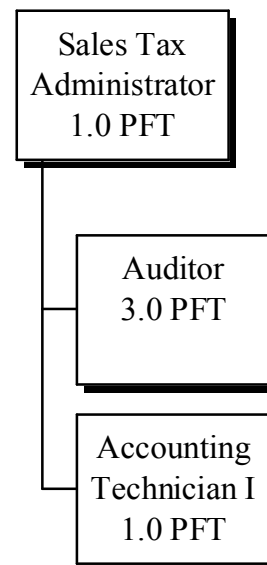
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



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

FINANCE

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 101,100	1.00	\$ 102,100	1.00	\$ 102,100
Budget Analyst	1.00	64,000	1.00	64,700	1.00	64,600
Secretary II	1.00	39,700	1.00	40,100	1.00	40,100
Overtime	-	200	-	200	-	100
Benefits	-	74,300	-	85,400	-	77,000
Vacancy Factor	-	(2,800)	-	(2,900)	-	(2,900)
Total	3.00	276,500	3.00	289,600	3.00	281,000
Assessors:						
Assessor	1.00	81,300	1.00	82,100	1.00	82,100
Appraiser II	1.00	49,900	1.00	52,000	1.00	59,100
Appraiser I	2.00	102,100	2.00	104,700	2.00	93,200
Business Personal						
Property Appraiser II	1.00	49,400	1.00	51,500	1.00	51,500
Assessment Clerk	1.00	35,800	1.00	37,400	1.00	37,400
Intern IV	0.20	5,000	0.20	5,000	0.20	3,700
Overtime	-	10,700	-	11,000	-	13,800
Benefits	-	131,700	-	151,400	-	137,000
Vacancy Factor	-	(4,700)	-	(5,000)	-	(4,900)
Total before increment	6.20	461,200	6.20	490,100	6.20	472,900
Increment						
Accounting Clerk	-	-	-	-	0.50	14,300
Benefits	-	-	-	-	-	8,900
Total after increment	6.20	461,200	6.20	490,100	6.70	496,100
Controllers:						
Controller	1.00	83,000	1.00	84,000	1.00	84,000
Accountant I	1.00	40,100	1.00	41,400	1.00	41,400
Accountant II	4.00	212,900	4.00	219,400	4.00	219,300
Accountant III	1.00	53,000	1.00	55,300	1.00	55,300
Payroll Supervisor	1.00	50,000	1.00	50,900	1.00	58,000
Accounting Tech II	1.00	45,500	1.00	46,700	1.00	46,700
Accounting Tech I	1.00	42,100	1.00	42,800	1.00	35,400
Senior Accounting Clerk	2.00	79,600	2.00	81,000	2.00	81,000
Accounting Clerk	0.75	22,900	0.75	23,900	0.75	21,000
Overtime	-	2,000	-	2,000	-	5,000
Benefits	-	263,800	-	300,700	-	276,200
Vacancy Factor	-	(8,900)	-	(9,800)	-	(9,600)
Total	12.75	\$ 886,000	12.75	\$ 938,300	12.75	\$ 913,700

FINANCE

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Treasury:						
Treasurer	1.00	\$ 81,400	1.00	\$ 82,800	1.00	\$ 82,800
Deputy Treasurer	1.00	61,700	1.00	64,300	1.00	64,300
Accountant II	1.00	51,200	1.00	53,400	1.00	53,400
Revenue Collector	1.00	59,500	1.00	60,600	1.00	56,700
Accounting Tech II	2.00	94,500	2.00	96,300	2.00	96,300
Accounting Tech I	2.00	81,100	2.00	83,200	2.00	83,200
Accounting Clerk	2.00	64,600	2.00	66,400	2.00	66,400
Clerk I	1.00	27,400	1.00	27,700	1.00	27,700
Overtime	-	3,900	-	4,000	-	6,300
Benefits	-	217,600	-	246,000	-	232,600
Vacancy Factor	-	(7,100)	-	(7,800)	-	(7,900)
Total before increment	11.00	735,800	11.00	776,900	11.00	761,800
Increment						
Accounting Clerk	-	-	-	-	0.50	14,300
Benefits	-	-	-	-	-	8,900
Total after increment	11.00	735,800	11.00	776,900	11.50	785,000
Sales Tax:						
Sales Tax Administrator	1.00	70,400	1.00	72,200	1.00	72,100
Sales Tax Auditor	3.00	149,100	3.00	153,600	2.00	102,500
Accounting Tech I	1.00	39,700	1.00	40,500	2.00	70,600
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	106,000	-	121,400	-	106,400
Vacancy Factor	-	(3,600)	-	(3,900)	-	(3,700)
Total	5.00	363,400	5.00	385,600	5.00	349,700
Purchasing:						
Purchasing Officer	1.00	70,700	1.00	72,100	1.00	72,100
Analyst/Senior Buyer	1.00	62,700	1.00	64,700	1.00	64,700
Buyer	1.00	53,800	1.00	54,600	1.00	54,600
Bid Clerk	1.00	40,500	1.00	41,000	1.00	41,000
Sr Accounting Clerk	1.00	40,500	1.00	41,000	1.00	41,000
Data Entry Clerk	1.00	33,400	1.00	33,600	1.00	33,600
Overtime	-	200	-	200	-	200
Benefits	-	125,500	-	142,700	-	131,000
Vacancy Factor	-	(4,300)	-	(4,500)	-	(4,500)
Total	6.00	\$ 423,000	6.00	\$ 445,400	6.00	\$ 433,700

FINANCE

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<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:						
Printer	1.00	\$ 43,300	1.00	\$ 43,700	1.00	\$ 43,700
Overtime	-	500	-	500	-	500
Benefits	-	18,800	-	21,200	-	19,600
Vacancy Factor	-	(600)	-	(700)	-	(700)
Total	1.00	62,000	1.00	64,700	1.00	63,100
Total Budget	44.95	\$ 3,207,900	44.95	\$ 3,390,600	45.95	\$ 3,322,300

NOTES

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CAPITAL CITY FIRE/RESCUE

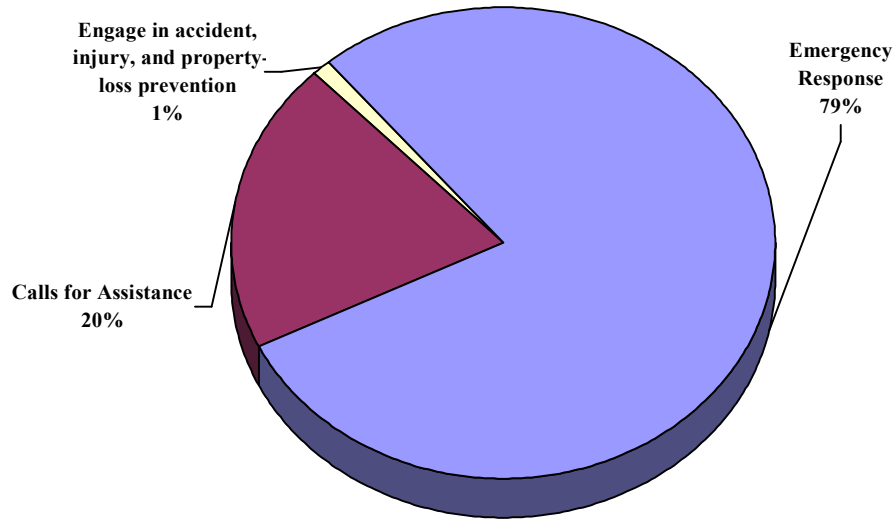
MISSION STATEMENT

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

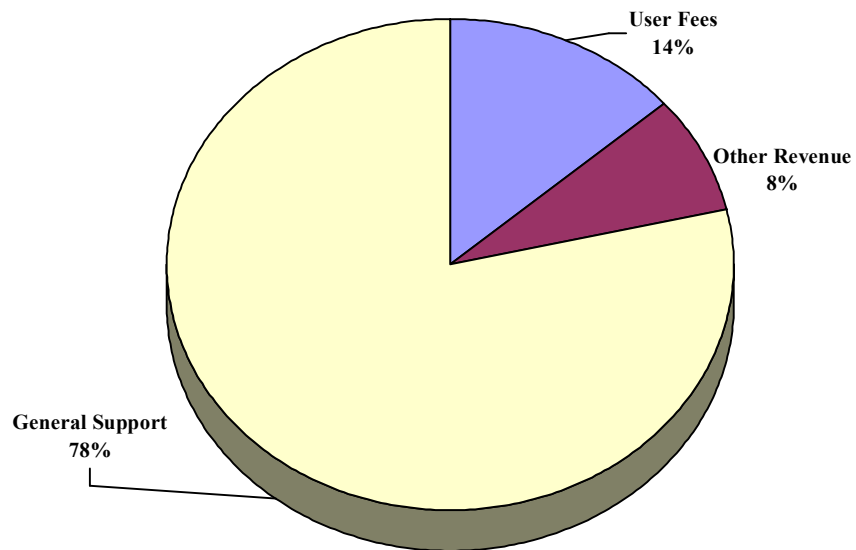
FY06 BUDGET

\$5,081,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 3,440,700	3,866,400	3,836,300	3,946,300	3,885,200
Commodities and Services	<u>1,062,500</u>	<u>1,146,000</u>	<u>1,176,000</u>	<u>1,077,200</u>	<u>1,196,600</u>
Total Expenditures	<u>4,503,200</u>	<u>5,012,400</u>	<u>5,012,300</u>	<u>5,023,500</u>	<u>5,081,800</u>
FUNDING SOURCES:					
User Fees	558,700	574,400	661,200	574,400	694,000
Other Revenue	331,700	385,000	385,000	403,500	385,900
Support from:					
General Fund	1,743,100	1,768,200	1,675,400	1,850,900	1,983,900
Marine Passenger Fee	-	-	-	-	64,000
Fire Service Area	<u>1,869,700</u>	<u>2,284,800</u>	<u>2,290,700</u>	<u>2,194,700</u>	<u>1,954,000</u>
Total Funding Sources	<u>\$ 4,503,200</u>	<u>5,012,400</u>	<u>5,012,300</u>	<u>5,023,500</u>	<u>5,081,800</u>
STAFFING	44.18	42.18	42.18	42.18	41.18
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's FY06 Adopted Budget reflects an increase of \$58,300 (1.2%) from the FY06 Approved Budget.

The following increments are approved for the FY06 Adopted Budget:

	Amount
This increment provides for standby pay during the peak tourism months of May through September. Standby pay is primarily used to ensure that emergency medical service personnel are available to respond quickly to med-evacs needs, although these individuals are available for other emergencies. The number of air med-evacs increase significantly during the summer months. The current union contract, signed June 21, 2004, requires that the CBJ compensate firefighters on standby at a rate of \$3.75 per hour.	\$50,000
Additional CCFR volunteer firefighter funding. CCFR has been successful in recruiting additional volunteer firefighters. This increment will fund the increases in training and volunteer compensation costs.	10,000
Total	\$60,000

CAPITAL CITY FIRE/RESCUE

Other significant budgetary changes are:

- Capital City Fire/Rescue made an assessment of the run volume. It was found that 73% of the run volume involved EMS and 27% involved fire suppression and rescue efforts. Aircraft Rescue Fire Fighting calls were not counted in the study. Since fire suppression normally requires greater resources per incident. Personnel services and related functions were assigned a 65% EMS, 35% Fire split. Due to the larger number of apparatus and station housing requirements, the split was reversed for areas primarily supporting fire and rescue activities. For programs and or expenditures that were exclusively used for Fire Suppression/Rescue or EMS, 100% of the funding was assigned to that specific category. Fire/Rescue activities are normally funded by Fire Service Area funds. EMS activities are normally assigned to the General Fund.
- Commodities and Services increased \$121,200 (11.2%). This is due to several factors.
- The OSHA and state law requires that the department offer Hepatitis B inoculation and Respiratory questionnaires. In addition, the physician sponsor malpractice insurance premium increased from \$1,700 to \$10,400/year. Together, this results in a required increase of \$21,200.
- Fleet contributions increased \$55,000 (26.8%). Two new fire pumpers will be lease purchased.
- Fuel cost increases and usage due to inclement weather have significantly increased the department's fuel budget by 42% or \$15,000.
- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

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	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
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	-	-	4 min	3 min	3 min
% of time fire contained to room of origin	-	-	80%	85%	85%
% of career staff with paramedic certification	24%	29%	26%	30%	30%
% of career staff with EMT III/ACLS certification	61%	53%	50%	70%	70%
% 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	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Cost per response	-	-	\$1,482	\$1,513	\$1,545
% of time unable to dispatch immediately	-	-	0%	0%	0%
Average time from notification to mitigation	-	-	30 min	30 min	25 min
% of time patient condition remains unchanged (survives the ride) or improves	-	-	95%	95%	95%

Engage in accident, injury and property-loss prevention

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

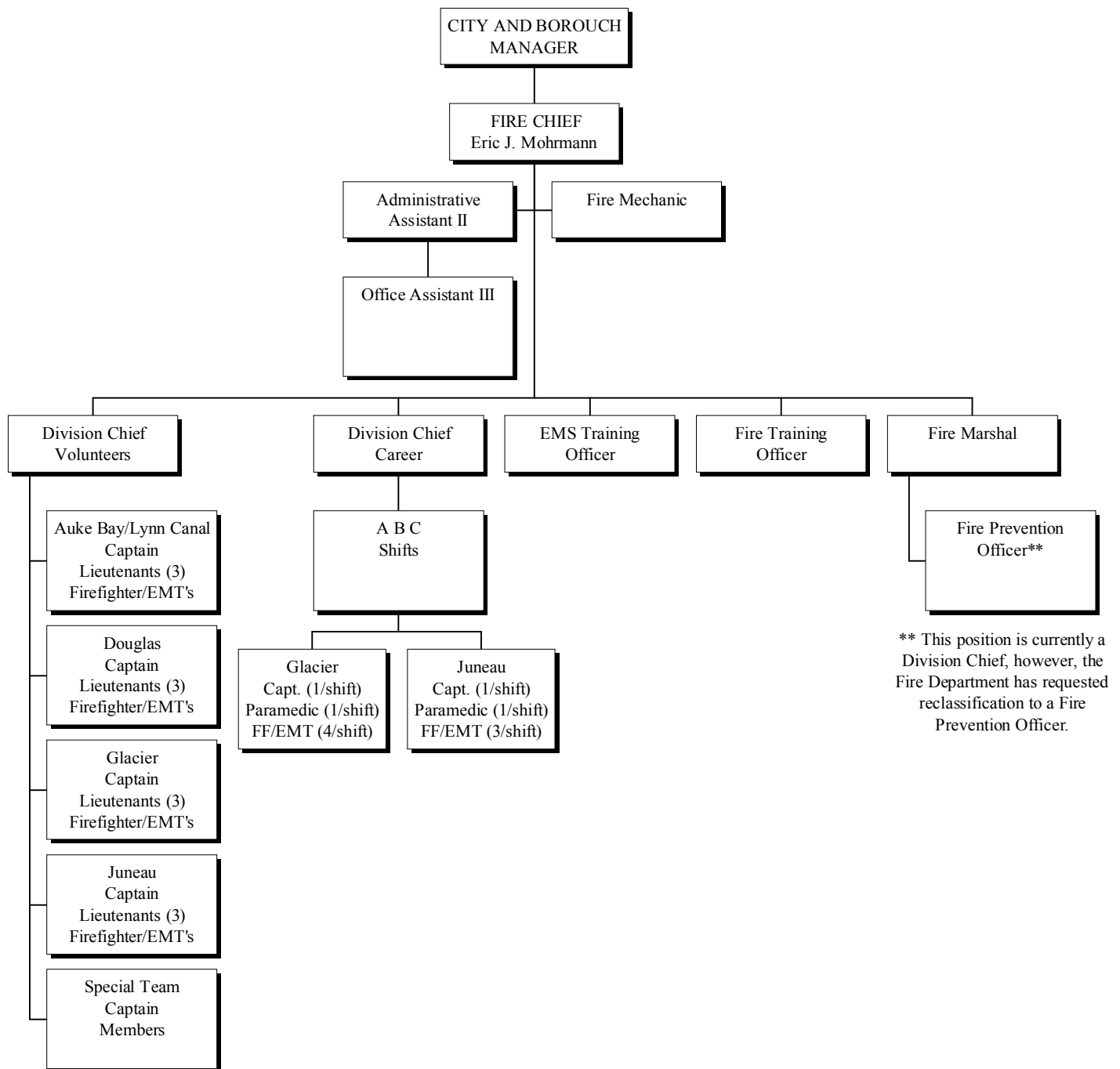
Services Provided to: Public

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
% of fires in buildings with current inspections	-	-	10%	10%	10%
% of fires by type of structure	-	-	-	-	-
% change in fires containing a personal injury	-	-	10%	10%	10%
Average turn around time for plan review	-	-	9 days	8 days	7 days

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. New record management software has been purchased in FY05.

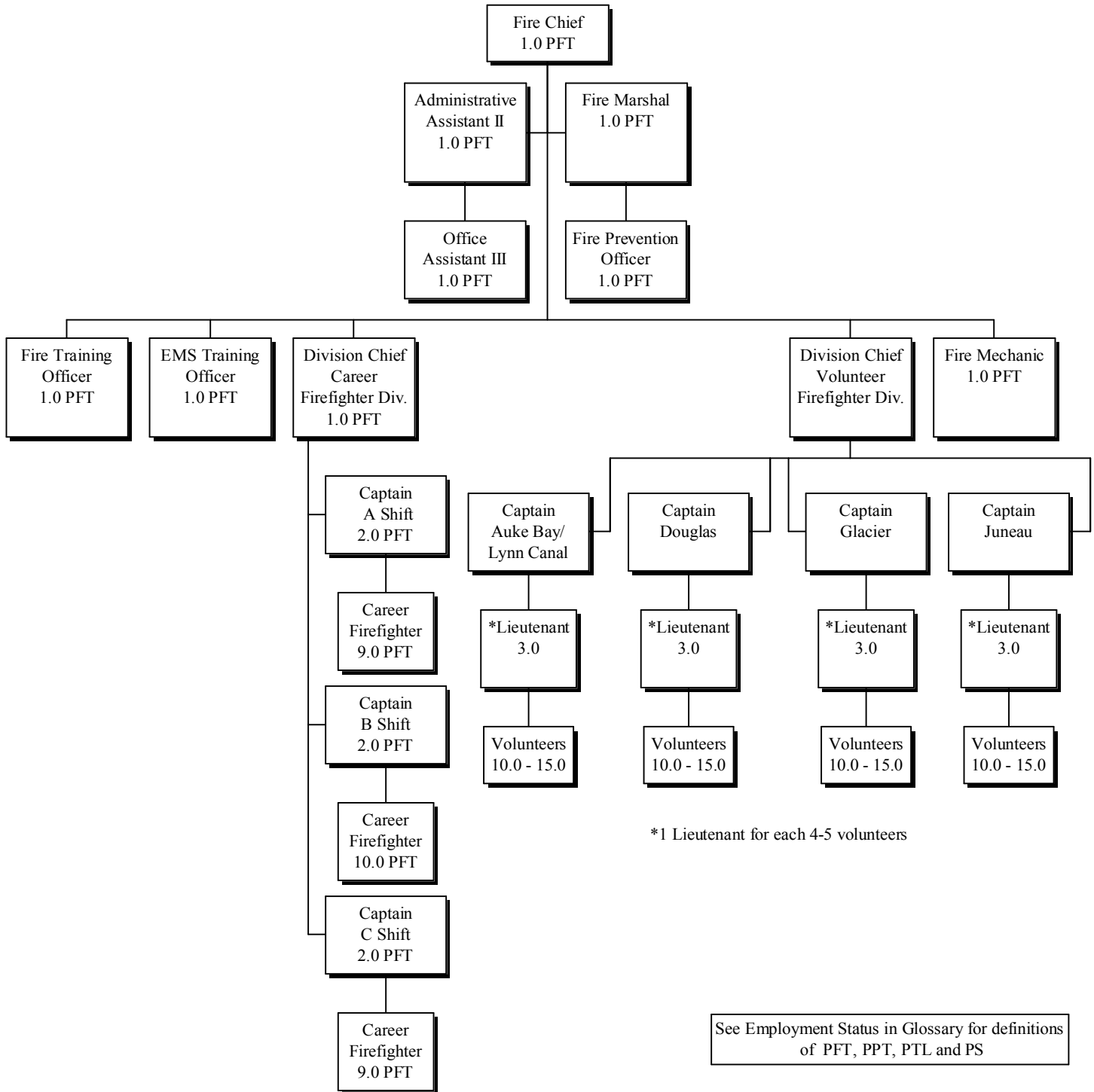
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY05		FY06		FY06	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	17.00	\$ 1,176,900	17.00	\$ 1,199,000	22.70	\$ 1,349,100
EMS Training Officer	1.00	64,100	1.00	65,900	1.00	66,900
Volunteers	-	28,300	-	28,300	-	34,200
Overtime	-	110,200	-	109,100	-	149,000
Benefits	-	446,000	-	509,800	-	600,100
Vacancy Factor	-	(2,900)	-	(3,000)	-	(3,400)
Total before increment	18.00	1,822,600	18.00	1,909,100	23.70	2,195,900
Increment:						
Fire Service Area	-	-	-	-	-	31,300
Volunteers	-	-	-	-	-	9,100
Benefits	-	-	-	-	-	900
Total after increment	18.00	1,822,600	18.00	1,909,100	23.70	2,237,200
Fire Service Area:						
Areawide Fire Chief	1.00	86,800	1.00	90,600	1.00	92,100
Deputy Fire Chief (1)	1.00	77,100	1.00	78,700	-	-
Division Chief - Career (2)	1.00	69,100	1.00	69,800	1.00	69,800
Fire Training Officer	1.00	66,300	1.00	67,500	1.00	67,500
EMS Training Officer	1.00	64,100	1.00	65,900	1.00	66,900
Fire Marshal	1.00	59,100	1.00	61,700	1.00	61,700
Fire Prevention Officer (1)	1.00	49,900	1.00	52,000	1.00	52,000
Fire Captain	6.00	404,400	6.00	404,400	6.00	407,000
Firefighter - Paramedic	9.00	523,700	9.00	531,500	11.00	634,000
Firefighter	14.00	752,900	14.00	763,700	12.00	692,300
Volunteers	-	97,700	-	97,700	-	97,700
Automotive Mechanic II	1.00	48,900	1.00	49,800	1.00	50,200
Administrative Assistant II	1.00	45,200	1.00	45,800	1.00	42,600
Office Assistant III	1.00	30,900	1.00	32,300	1.00	32,400
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(29,900)	(0.50)	(30,700)	(0.50)	(26,800)
Emergency Services						
Instructional Safety Officer	0.06	4,100	0.06	4,100	0.06	2,500
Emergency Services Instructor	0.06	4,700	0.06	4,700	0.06	2,800
Emergency Services						
Instructional Technician	0.06	3,800	0.06	3,900	0.06	2,300
EMS (reimbursement)	(18.00)	(1,822,600)	(18.00)	(1,909,100)	(23.70)	(2,195,900)
Workforce	-	1,300	-	-	-	-
Overtime	-	167,600	-	167,600	-	220,400
Benefits	-	941,800	-	1,076,300	-	967,300
Vacancy Factor	-	(7,900)	-	(8,400)	-	(7,300)
Total before specified vacancy	20.68	\$ 1,639,000	20.68	\$ 1,719,800	13.98	\$ 1,331,500

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY05		FY06		FY06	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Specified Vacancy:						
Fire Prevention Officer	(1.00)	\$ (49,900)	(1.00)	\$ (52,000)	(1.00)	\$ (52,000)
Benefits	-	(20,200)	-	(23,400)	-	(21,400)
Total after specified vacancy	19.68	1,568,900	19.68	1,644,400	12.98	1,258,100
Adjustment:						
Temporary Fire Prevention Officer (3)	-	48,000	-	-	-	-
Overtime	-	38,000	-	-	-	-
Benefits	-	14,600	-	-	-	-
Total after adjustment	19.68	1,669,500	19.68	1,644,400	12.98	1,258,100
Increment:						
EMS (reimbursement)	-	-	-	-	-	(41,300)
Volunteers	-	-	-	-	-	9,100
Overtime	-	-	-	-	-	39,600
Benefits	-	-	-	-	-	9,300
Total after increment	19.68	1,669,500	19.68	1,644,400	12.98	1,274,800
Aircraft Rescue Fire Fighting:						
Administration	0.50	29,900	0.50	30,700	0.50	26,800
Firefighter	4.00	230,200	4.00	232,800	4.00	239,100
Overtime	-	12,900	-	12,900	-	5,000
Benefits	-	101,300	-	116,400	-	102,300
Total	4.50	374,300	4.50	392,800	4.50	373,200
Total Budget	42.18	\$ 3,866,400	42.18	\$ 3,946,300	41.18	\$ 3,885,200

(1) The two Division Chief positions were reclassified as one Deputy Chief and one Fire Prevention Officer. The Deputy Fire Chief position was eliminated during FY05.

(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 were added.

(3) During May 2005, a federal grant was received for the development of a fire inspection program.

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

MENTAL HEALTH DIVISION

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUNDING SOURCES:					
User Fees	\$ 13,200	-	-	-	-
Support from General Fund	129,000	115,300	115,300	-	-
Fund Balance (To) From	(142,200)	(115,300)	(115,300)	-	-
Total Funding Sources	\$ -	-	-	-	-
FUND BALANCE (DEFICIT):					
Mental Health	\$ (108,800)	6,500	6,500	6,500	6,500

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).

FY05 was the last year from the General Fund was budgeted. Due to variations between budgeted and actual user fees collected, there remains a small fund balance in the Mental Health Fund.

LANDS AND RESOURCE MANAGEMENT

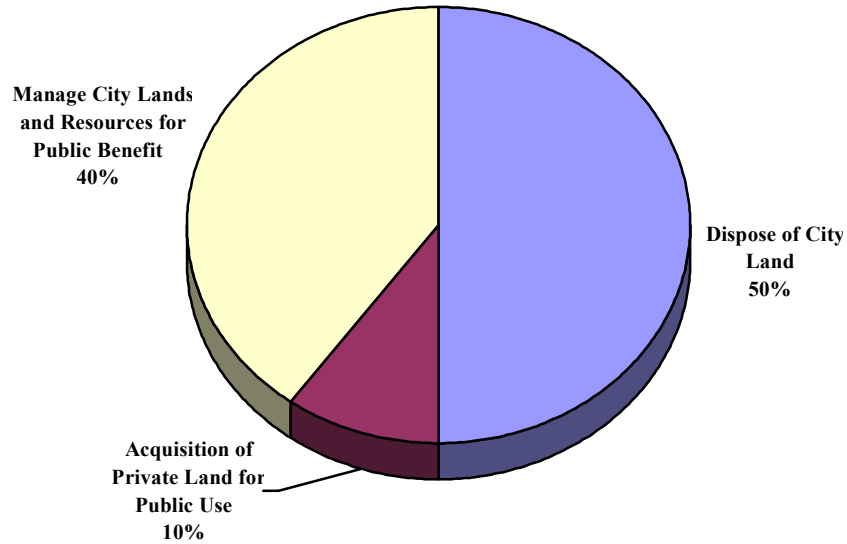
MISSION STATEMENT

To develop and manage City land consistent with public policy.

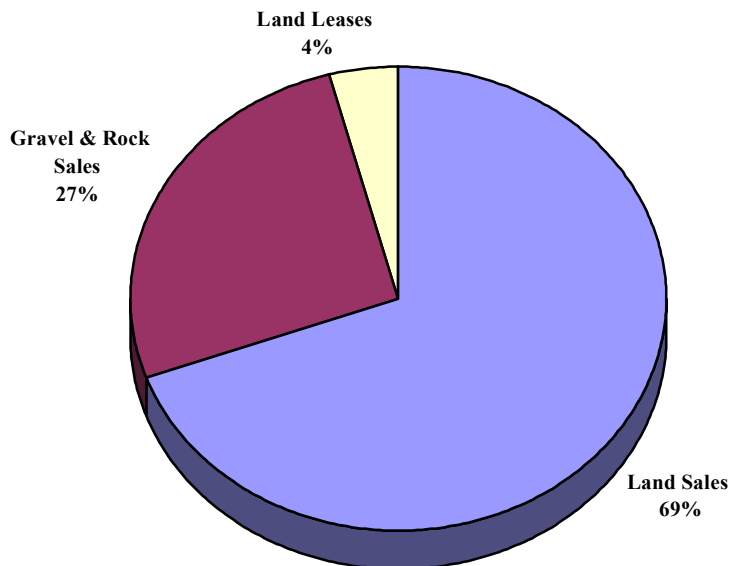
FY06 BUDGET

\$818,300

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 320,000	375,300	358,500	386,800	385,000
Commodities and Services	723,700	867,600	866,400	371,200	378,300
Capital Outlay	479,000	55,000	55,000	55,000	55,000
Support to Capital Projects	225,000	-	-	-	-
Total Expenditures	1,747,700	1,297,900	1,279,900	813,000	818,300
FUNDING SOURCES:					
User Fees	19,100	-	-	-	-
Federal Grants	347,700	-	-	-	-
Land Sales	747,500	851,000	281,000	448,600	895,900
Gravel & Rock Sales	349,300	270,000	250,000	270,000	300,000
Land Leases	46,200	47,100	53,500	47,100	47,100
Support from Capital Projects	500,000	464,000	464,000	-	-
Fund Balance (To) From	(262,100)	(334,200)	231,400	47,300	(424,700)
Total Funding Sources	\$ 1,747,700	1,297,900	1,279,900	813,000	818,300
STAFFING	2.50	2.50	2.50	2.50	2.50
FUND BALANCE RESERVE	\$ -	-	25,700	-	52,400
AVAILABLE FUND					
BALANCE (DEFICIT)	\$ 241,700	575,900	(15,400)	(37,000)	382,600

BUDGET HIGHLIGHT

The Lands and Resource Management FY06 Adopted Budget is an increase of \$5,300 (.7%) over the FY06 Approved Budget.

The significant budgetary change is:

- It is anticipated the Lena Point Subdivision lots will be made available to the public in FY06, which accounts for the increase in Land Sales revenue.

LANDS AND RESOURCE MANAGEMENT

CORE SERVICES

Dispose of City land

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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Ratio of expenses to income from land sales	-	-	-	-	-

Acquisition of private land for public 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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
	-	-	-	-	-

Manage City land and resources for public benefit

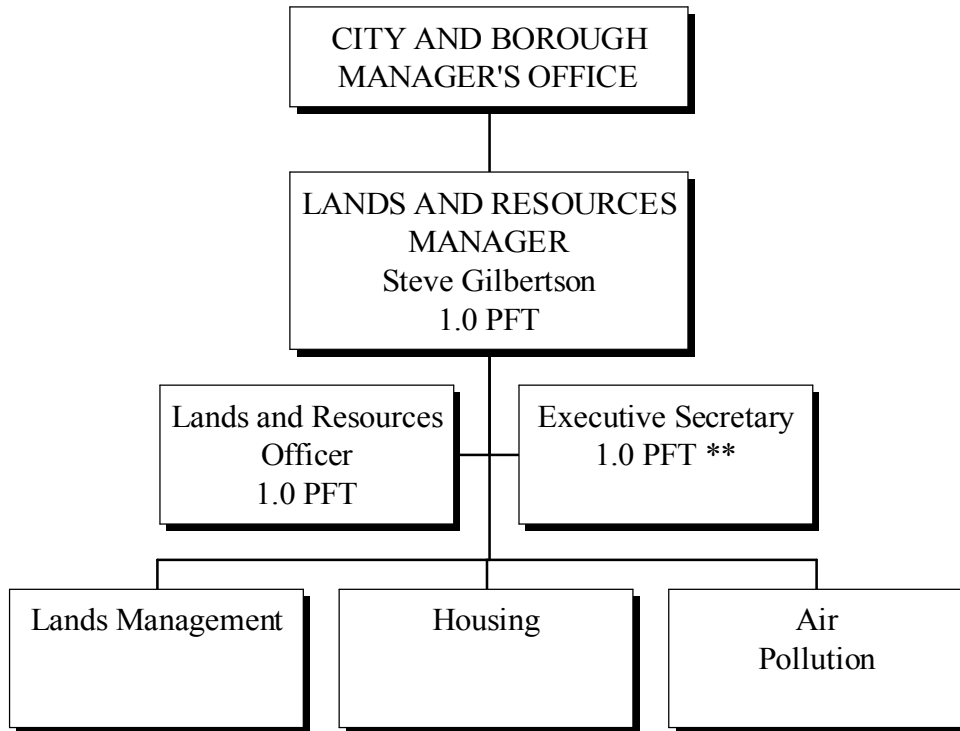
Services Provided to: Public

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</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

Land Trades,
Land Sales

Property Use Permits
Leases and Easements

Gravel and Rock
Extraction

Mining Unit Activities

CBJ Building Leases

Staff Liaison, Assembly
Lands Committee

Public Housing
Information

Multi-Family Housing
Loan Program

Staff Liaison Assembly
Advisory Committee

Grants and Loans to
Non-Profits

Daily Monitoring

Open Burning

Public Education

** Split with Emergency Services

LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	\$ 76,200	1.00	\$ 79,200	1.00	\$ 79,700
Lands and Resources Officer	1.00	66,900	1.00	69,000	1.00	69,000
Executive Secretary (1)	0.50	18,400	0.50	19,200	-	-
Secretary II (1)	-	-	-	-	0.50	18,800
Work Force	-	162,800	-	162,800	-	162,800
Benefits	-	51,000	-	56,600	-	54,700
Total Budget	<u>2.50</u>	<u>\$ 375,300</u>	<u>2.50</u>	<u>\$ 386,800</u>	<u>2.50</u>	<u>\$ 385,000</u>

(1) The Executive Secretary position was reclassified to Secretary II.

NOTES

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LAW

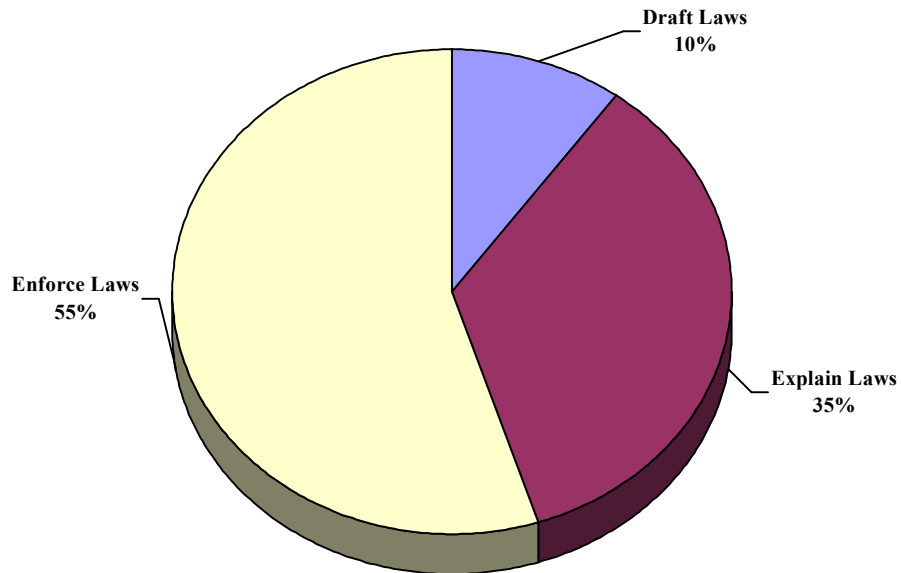
MISSION STATEMENT

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

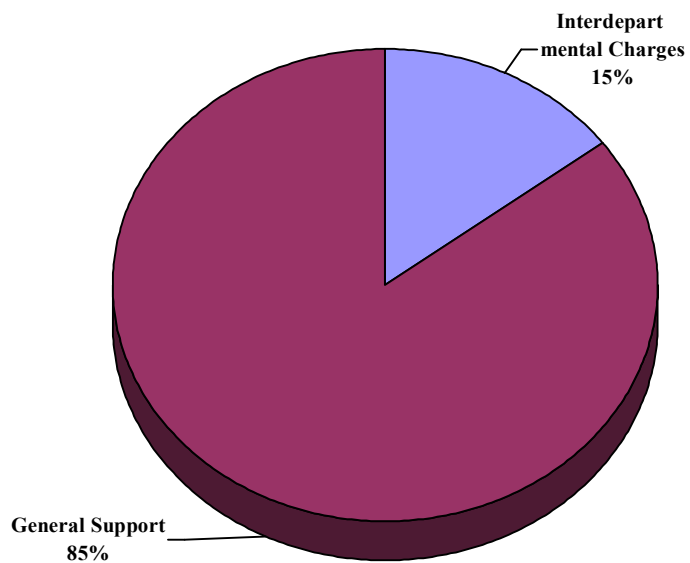
FY06 BUDGET

\$1,524,300

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 772,600	825,100	823,100	862,600	877,500
Commodities and Services	528,700	565,300	564,300	566,900	646,800
Total Expenditures	1,301,300	1,390,400	1,387,400	1,429,500	1,524,300
FUNDING SOURCES:					
Interdepartmental Charges	130,800	143,900	143,900	152,400	223,100
State Grant	-	11,900	11,900	-	9,400
Support from General Fund	1,170,500	1,234,600	1,231,600	1,277,100	1,291,800
Total Funding Sources	\$ 1,301,300	1,390,400	1,387,400	1,429,500	1,524,300
STAFFING:	9.40	9.40	9.40	9.40	9.40
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Law Department's FY06 Adopted Budget represents an increase of \$94,800 (6.6%) from the FY06 Adopted Budget.

The significant budgetary changes are:

- The increase in Personnel Services is the net result from reclassification of attorney positions and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- The Prisoner Care Contract has been increased \$75,000 (17.6%) due to increased incarcerations.

CORE SERVICES

Draft Laws

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

Services Provided to: CBJ departments; Assembly

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
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

LAW

CORE SERVICES – CONTINUED

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 Actuals</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

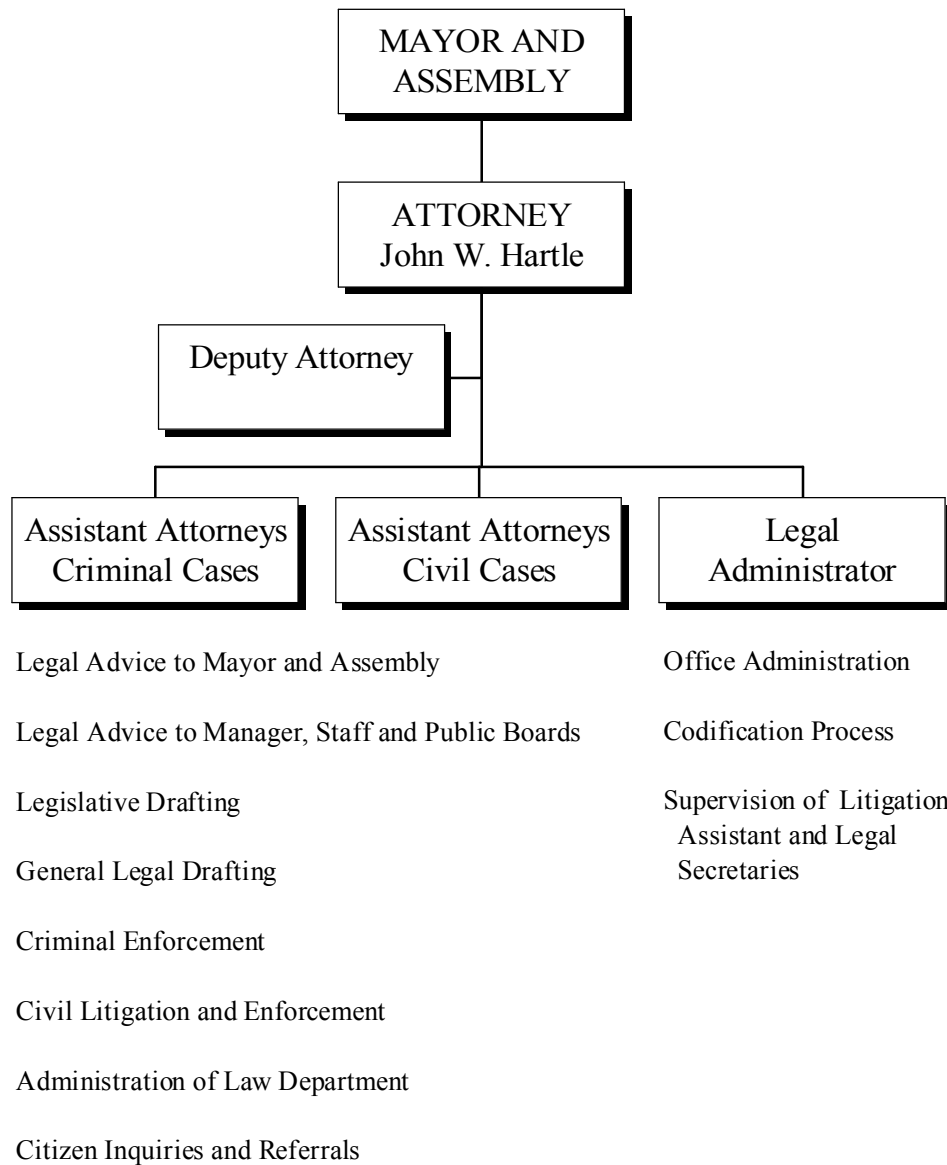
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ; Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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 files 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 judgment	50%	40%	60%	60%	60%

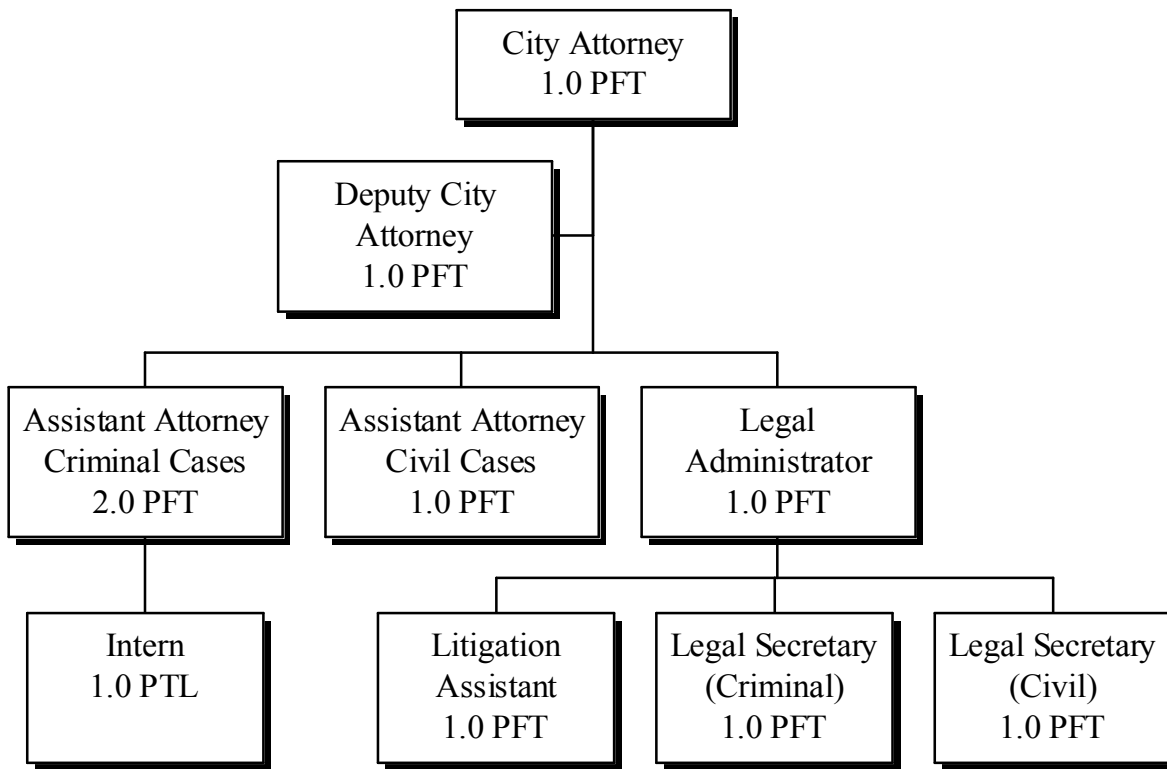
LAW

FUNCTIONAL ORGANIZATION CHART



LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 103,000	1.00	\$ 103,000	1.00	\$ 108,000
Deputy City Attorney	-	-	-	-	1.00	84,900
Assistant Attorneys	4.00	325,400	4.00	333,700	3.00	268,300
Office Manager	1.00	48,300	1.00	49,800	1.00	49,800
Litigation Assistant	1.00	42,500	1.00	44,400	1.00	44,400
Legal Secretary I	2.00	72,300	2.00	75,100	2.00	75,100
Intern	0.40	6,200	0.40	6,200	0.40	6,100
Overtime	-	5,400	-	5,800	-	5,800
Benefits	-	218,300	-	253,300	-	234,400
Workforce	-	11,900	-	-	-	9,400
Vacancy Factor	-	(8,200)	-	(8,700)	-	(8,700)
Total Budget	9.40	\$ 825,100	9.40	\$ 862,600	9.40	\$ 877,500

LIBRARIES

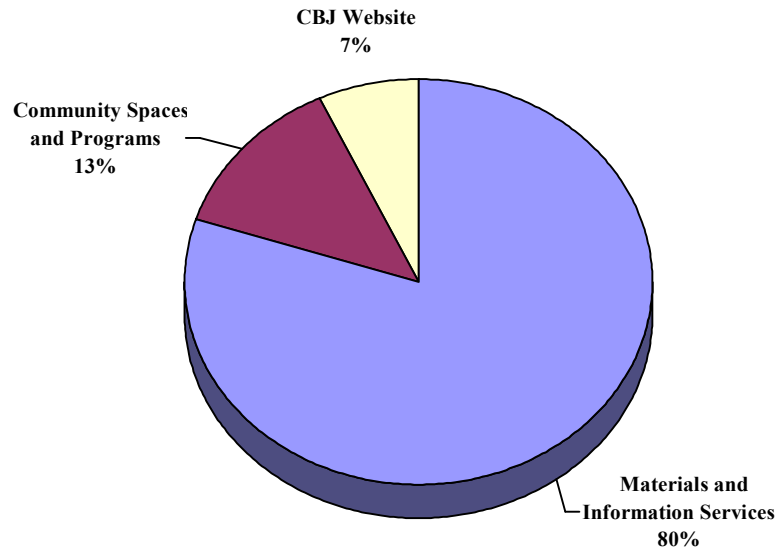
MISSION STATEMENT

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

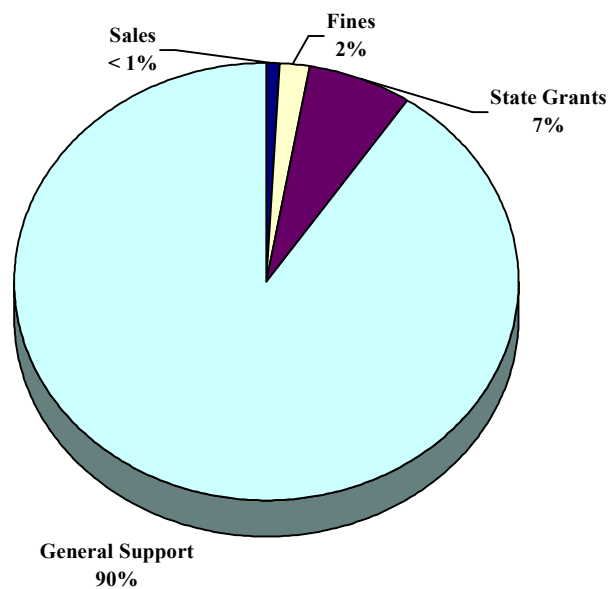
FY06 BUDGET

\$1,921,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,201,800	1,254,100	1,231,400	1,327,300	1,284,500
Commodities and Services	573,800	613,300	588,200	619,600	616,900
Capital Outlay	9,800	-	-	-	20,000
Total Expenditures	<u>1,785,400</u>	<u>1,867,400</u>	<u>1,819,600</u>	<u>1,946,900</u>	<u>1,921,400</u>
FUNDING SOURCES:					
Sales	12,700	13,000	14,400	13,000	14,400
Fines	40,600	50,400	40,800	50,400	41,000
State Grants	150,300	139,700	124,100	142,500	127,200
Support from General Fund	1,581,800	1,664,300	1,640,300	1,741,000	1,738,800
Total Funding Sources	<u>\$ 1,785,400</u>	<u>1,867,400</u>	<u>1,819,600</u>	<u>1,946,900</u>	<u>1,921,400</u>
STAFFING	21.83	21.83	21.83	21.57	21.72
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' FY06 Adopted Budget represents a decrease of \$25,500 (1.3%) from the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

	Amount	FTE
A part-time Assistant Library Tech relief position during the peak activity months of June through September. This position will allow the library to cover requests for scheduled annual leave during the busy summer months and provide for a more regular workflow throughout the year by freeing up other relief position hours to cover both normal and unexpected absences during off-peak times.	\$4,700	0.15

Other significant budgetary changes include:

- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Capital outlay costs of \$20,000 are included for the replacement of two public use photocopiers.
- Telephone service costs increased \$3,300 (15.9%) due to increased usage of the library internet services and the CBJ web page, requiring higher internet bandwidth.
- Grant expenditures decreased \$15,300 (10.7%) due to a decrease in State Grant support.

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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
<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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
<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

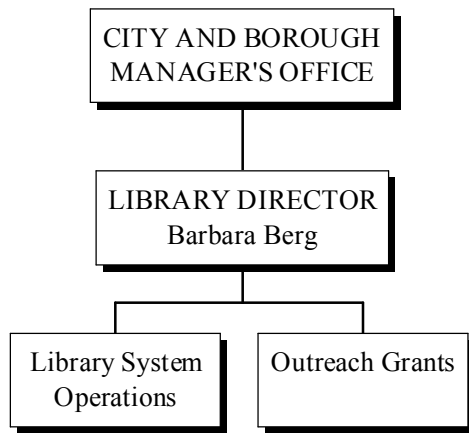
Includes: CBJ website design and maintenance; information and referral database about community groups.

Services Provided to: CBJ departments and Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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

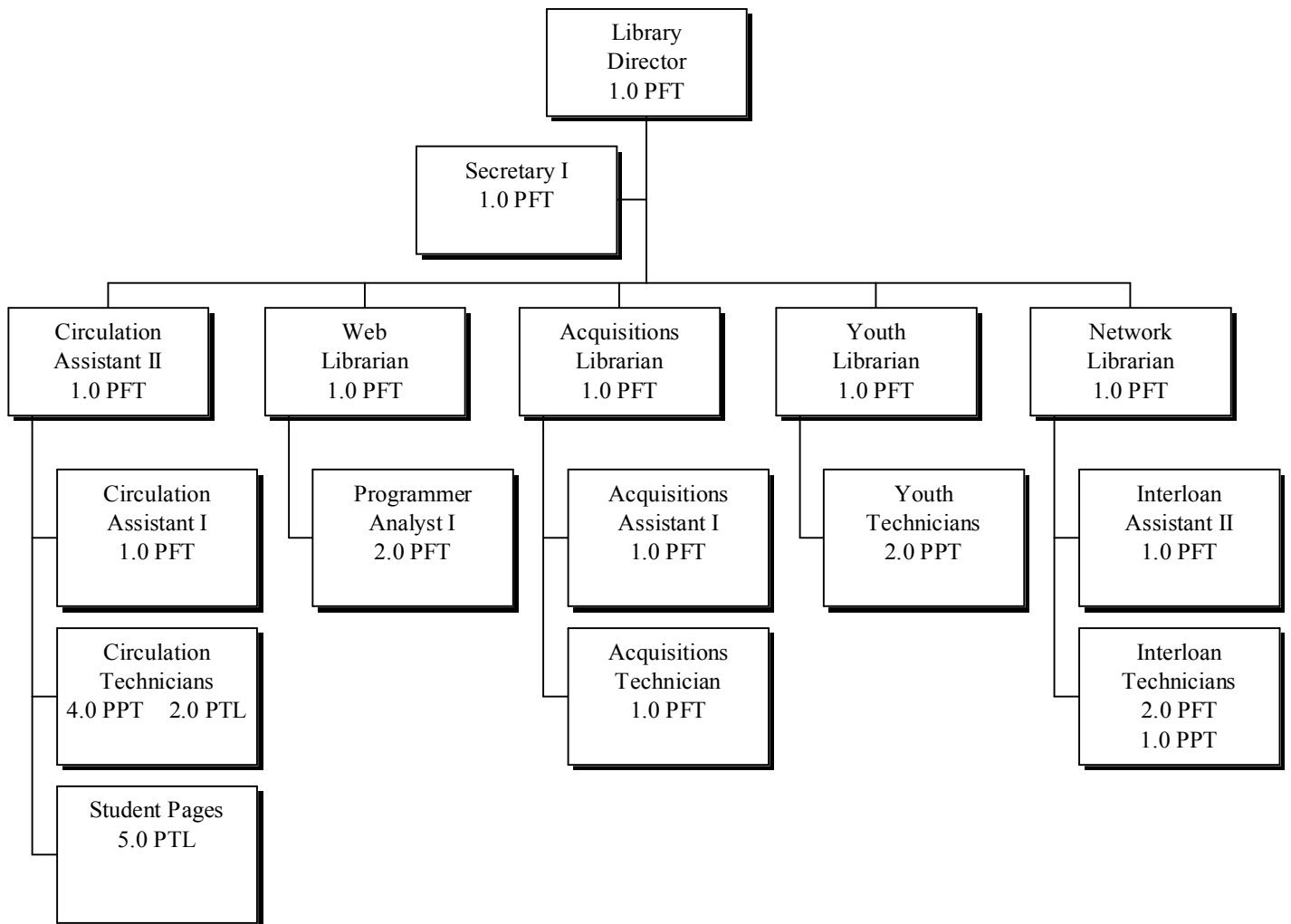
Interlibrary Cooperation

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Grants:						
Library Assistant II	0.25	\$ 11,800	0.25	\$ 12,100	0.25	\$ 12,100
Info. Systems Specialist	0.50	21,200	0.50	21,400	-	-
Assistant Library Technician	1.08	35,200	1.08	35,300	1.58	50,500
Benefits	-	32,200	-	36,000	-	32,200
Total	1.83	100,400	1.83	104,800	1.83	94,800
Operations:						
Library Director	1.00	67,200	1.00	70,200	1.00	70,200
Librarian	4.00	209,400	4.00	213,600	4.00	213,600
Library Assistant II	1.75	73,700	1.75	76,300	1.75	75,900
Library Assistant I	2.00	86,600	2.00	87,400	2.00	90,200
DP Programmer/Analyst	2.00	104,500	2.00	107,600	2.00	107,500
Secretary I	1.00	33,300	1.00	34,800	1.00	34,800
Assistant Library Technician	6.95	222,100	6.95	228,300	6.95	219,000
Clerical Aid (1)	1.30	21,600	1.04	17,900	1.04	17,700
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	349,800	-	396,500	-	365,500
Vacancy Factor	-	(17,400)	-	(13,000)	-	(12,300)
Total before increment	20.00	1,153,700	19.74	1,222,500	19.74	1,185,000
Increment						
Assistant Library Technician	-	-	-	-	0.15	4,300
Benefits	-	-	-	-	-	400
Total after increment	20.00	1,153,700	19.74	1,222,500	19.89	1,189,700
Total Budget	21.83	\$ 1,254,100	21.57	\$ 1,327,300	21.72	\$ 1,284,500

(1) 0.26 FTE Clerical Aid position was eliminated for FY06 during the FY05/FY06 Biennial Budget deliberations.

NOTES

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PARKS AND RECREATION

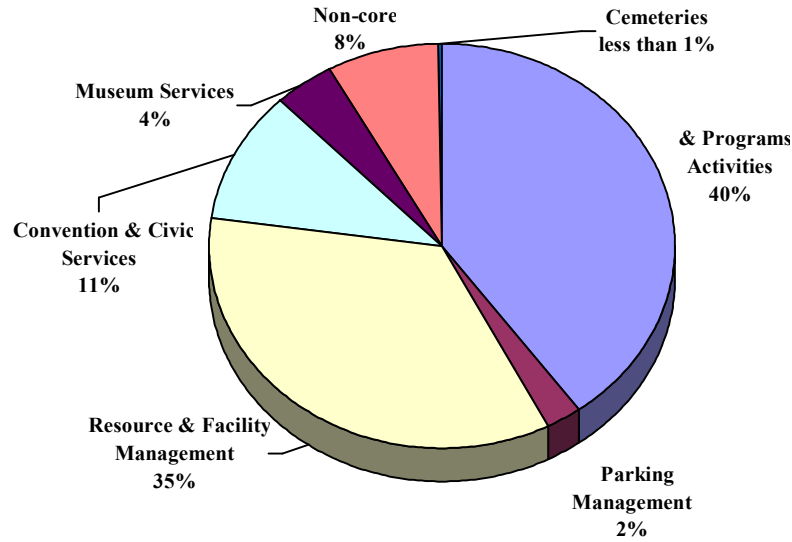
MISSION STATEMENT

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

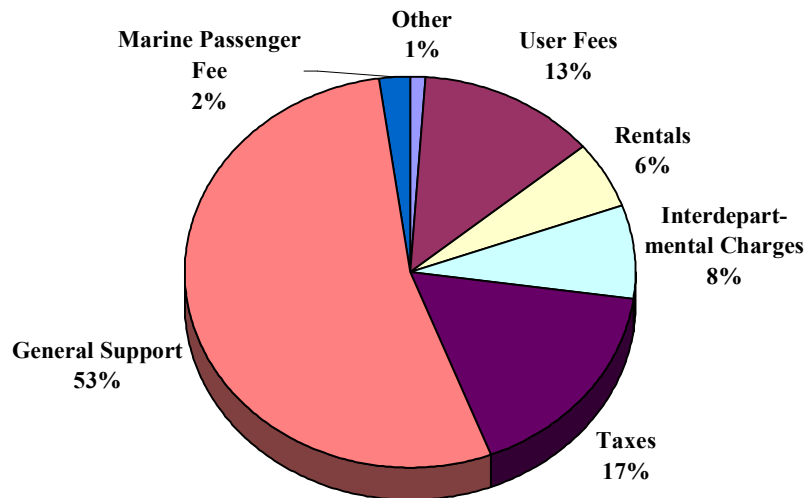
FY06 BUDGET

\$8,015,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 3,650,900	4,021,400	3,943,400	4,240,800	4,255,200
Commodities and Services	2,354,500	2,549,100	2,582,200	2,557,400	2,639,700
Capital Outlay	84,400	21,000	18,300	20,500	18,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	537,000	425,000	425,000	425,000	522,900
Marine Passenger Fee Funding	97,000	100,000	100,000	100,000	100,000
Youth Activities Grant Program:					
Community	250,400	240,000	240,000	240,000	250,000
School District	200,000	190,000	190,000	190,000	200,000
Interdepartmental Charges	37,900	29,700	29,700	31,500	29,800
Support to Capital Projects	-	293,000	293,000	-	-
Total Expenditures	7,212,100	7,869,200	7,821,600	7,805,200	8,015,600
FUNDING SOURCES:					
User Fees	979,800	1,032,200	986,000	1,044,000	1,026,000
Rentals	443,300	550,100	437,600	555,100	450,800
Sales	41,000	53,000	45,200	53,500	53,300
State Grants	5,800	10,000	10,000	7,500	-
Ordinance Violations	18,100	9,300	11,700	9,300	12,700
Other Revenues	31,900	46,700	19,300	40,400	22,700
Interdepartmental Charges	561,500	581,700	594,100	612,000	631,400
Support from:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Hotel Tax-Centennial Hall	402,800	318,800	318,800	318,800	392,100
Hotel Tax-JCVB	537,000	425,000	425,000	425,000	522,900
General Fund	1,847,900	2,157,300	2,176,600	2,219,200	2,256,000
Roaded Service Area	1,586,500	1,739,400	1,820,000	1,824,600	2,060,700
Marine Passenger Fee	140,000	145,000	145,000	145,000	85,000
Marine Passenger Fee-JCVB	97,000	100,000	100,000	100,000	100,000
Fund Balance (To) From:					
Downtown Parking	(70,200)	219,000	252,800	(68,900)	(31,600)
Visitor Services	136,100	28,600	30,900	67,800	(16,400)
Parks & Recreation Improvements	3,600	3,100	(1,400)	1,900	-
Total Funding Sources	\$ 7,212,100	7,869,200	7,821,600	7,805,200	8,015,600
STAFFING	78.60	77.64	77.64	77.89	80.24
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	\$ 459,900	240,900	207,100	276,000	238,700
Visitor Services	\$ 115,100	86,500	84,200	16,400	100,600
Parks & Recreation Improvements	\$ 800	(2,300)	2,200	300	2,200

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

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,894,500	2,114,700	2,057,800	2,220,700	2,217,900
Commodities and Services	746,900	807,000	808,200	800,900	843,400
Capital Outlay	26,300	21,000	18,300	14,500	12,000
Youth Activities Grant Program:					
Community	250,400	240,000	240,000	240,000	250,000
School District	200,000	190,000	190,000	190,000	200,000
Total Expenditures	3,118,100	3,372,700	3,314,300	3,466,100	3,523,300
FUNDING SOURCES:					
User Fees	665,500	679,900	674,600	690,000	703,400
Rentals	244,400	335,700	228,700	339,700	234,600
Sales	10,400	11,000	11,200	11,500	11,300
Ordinance Violations	1,000	-	500	-	500
Other Revenue	31,900	46,700	19,300	40,400	22,700
Interdepartmental Charge	40,600	40,000	40,000	42,400	40,100
State Grants	5,800	10,000	10,000	7,500	-
Support From:					
Marine Passenger Fee	82,000	60,000	60,000	60,000	-
Sales Tax	450,000	450,000	450,000	450,000	450,000
Roaded Service Area	1,586,500	1,739,400	1,820,000	1,824,600	2,060,700
Total Funding Sources	\$ 3,118,100	3,372,700	3,314,300	3,466,100	3,523,300
STAFFING:	46.54	45.52	45.52	45.66	46.72

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 657,200	728,500	683,500	772,400	745,500
Janitorial Services	263,800	290,200	290,200	298,900	285,300
Commodities and Services	486,100	518,200	561,600	516,400	548,400
Total Expenditures	<u>1,407,100</u>	<u>1,536,900</u>	<u>1,535,300</u>	<u>1,587,700</u>	<u>1,579,200</u>
FUNDING SOURCES:					
Interdepartmental Charges	486,300	502,200	514,600	529,200	550,900
Support from:					
Marine Passenger Fee	33,000	60,000	60,000	60,000	60,000
General Fund	887,800	974,700	960,700	998,500	968,300
Total Funding Sources	<u>\$ 1,407,100</u>	<u>1,536,900</u>	<u>1,535,300</u>	<u>1,587,700</u>	<u>1,579,200</u>
STAFFING	10.75	10.75	10.75	10.75	10.75

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 761,600	798,300	836,800	847,800	901,800
Commodities and Services	298,100	331,100	322,700	320,600	333,100
Capital Outlay	3,300	-	-	-	-
Total Expenditures	<u>1,063,000</u>	<u>1,129,400</u>	<u>1,159,500</u>	<u>1,168,400</u>	<u>1,234,900</u>
FUNDING SOURCES:					
User Fees	30,100	54,900	51,700	54,900	53,600
Rentals	13,200	12,400	12,400	12,400	13,200
Interdepartmental Charges	34,600	39,500	39,500	40,400	40,400
Support from:					
Marine Passenger Fee	25,000	25,000	25,000	25,000	25,000
General Fund	960,100	997,600	1,030,900	1,035,700	1,102,700
Total Funding Sources	<u>\$ 1,063,000</u>	<u>1,129,400</u>	<u>1,159,500</u>	<u>1,168,400</u>	<u>1,234,900</u>
STAFFING	13.83	13.89	13.89	14.00	15.25

PARKS AND RECREATION

COMPARATIVES FOR DOWNTOWN PARKING

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 14,800	19,300	16,000	20,600	19,200
Commodities and Services	116,700	121,300	121,200	123,300	143,300
Interdepartmental Charges	37,900	29,700	29,700	31,500	29,800
Support to Capital Projects	-	293,000	293,000	-	-
Total Expenditures	169,400	463,300	459,900	175,400	192,300
FUNDING SOURCES:					
Parking Lease Revenue	222,900	235,300	196,200	235,300	212,000
Ordinance Violations	16,700	9,000	10,900	9,000	11,900
Fund Balance (To) From	(70,200)	219,000	252,800	(68,900)	(31,600)
Total Funding Sources	\$ 169,400	463,300	459,900	175,400	192,300
STAFFING	0.39	0.39	0.39	0.39	0.39
FUND BALANCE	\$ 459,900	240,900	207,100	276,000	238,700

COMPARATIVES FOR VISITOR SERVICES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 316,800	354,500	346,300	372,700	370,800
Commodities and Services	442,800	481,200	478,200	497,200	486,200
Capital Outlay	54,800	-	-	6,000	6,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council Hotel Tax Funding	537,000	425,000	425,000	425,000	522,900
Marine Passenger Fee Funding	97,000	100,000	100,000	100,000	100,000
Total Expenditures	1,448,400	1,360,700	1,349,500	1,400,900	1,485,900
FUNDING SOURCES:					
User Fees	58,800	59,000	59,000	59,000	57,000
Sales	30,600	42,000	34,000	42,000	42,000
Rentals	185,700	202,000	196,500	203,000	203,000
Ordinance Violations	400	300	300	300	300
Support From:					
General Fund - Centennial Hall	-	185,000	185,000	185,000	185,000
Hotel Tax - Centennial Hall	402,800	318,800	318,800	318,800	392,100
Hotel Tax - JCVB	537,000	425,000	425,000	425,000	522,900
Marine Passenger Fee - JCVB	97,000	100,000	100,000	100,000	100,000
Fund Balance (To) From	136,100	28,600	30,900	67,800	(16,400)
Total Funding Sources	\$ 1,448,400	1,360,700	1,349,500	1,400,900	1,485,900
STAFFING	6.97	6.97	6.97	6.97	7.13
FUND BALANCE	\$ 115,100	86,500	84,200	16,400	100,600

PARKS AND RECREATION

COMPARATIVES FOR PARKS AND RECREATION IMPROVEMENTS

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 6,000	6,100	3,000	6,600	-
Commodities and Services	100	100	100	100	-
Total Expenditures	6,100	6,200	3,100	6,700	-
FUNDING SOURCES:					
Donations	2,500	3,100	4,500	4,800	-
Fund Balance (To) From	3,600	3,100	(1,400)	1,900	-
Total Funding Sources	\$ 6,100	6,200	3,100	6,700	-
STAFFING	0.12	0.12	0.12	0.12	-
FUND BALANCE (DEFICIT)	\$ 800	(2,300)	2,200	300	2,200

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY06 Adopted Budget reflects an increase of \$210,400 (2.7%) over the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

Parks and Landscape Division

A full-time Arboretum Specialist position for the months of April through September. In 1998, Caroline Jensen donated 15 acres of waterfront property at Pearl Harbor to the CBJ for a public arboretum. She has been maintaining the gardens that she has worked on for over 40 years. The extensive gardens include 25,000 square feet of lawn, 12,000 square feet of perennial beds of hundreds of different species, and 7,000 square feet of shrub and tree beds containing 150 shrubs of 50 different species and 100 trees of 45 different species. Ms. Jensen has indicated to staff that she is no longer able to care for the gardens and is requesting the CBJ take over the maintenance this upcoming season

Amount	FTE
\$26,600	0.50

Revenue Enhancement Description

Increase cost of admission to Museum

Amount
\$11,900

Other significant budgetary changes are:

- Personnel Services was increased by \$40,900 for wages and benefits to cover the cost of leave earned and taken by seasonal and permanent part-time employees. The amount budgeted for these positions has been based on the actual hours needed to do the job; leave earned and taken was not accounted for. The increase in Personnel Services is partially offset by the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Travel and training for the Museum increased \$3,700 (61.8%) for the director to attend a seminar in Historical Administration in the fall.
- Fuel oil and fleet gasoline charges have increased \$44,700 (24.3%). This is due to the increasing price of fuel.

PARKS AND RECREATION

BUDGET HIGHLIGHTS, CONTINUED

- The equipment replacement reserve schedule reflects an increase of \$5,000 (11.4%). This increase is based on the replacement cost of a van at the Zach Gordon Youth Center in FY07 and the replacement cost of an ice resurfer for the Treadwell Ice Arena in FY10.
- Downtown parking maintenance costs increased \$19,100 (39.9%) to maintain the new Willoughby parking lot.
- The net revenue for recreation decreased \$81,900 (8.7%) largely due to fewer participants in youth sports \$5,700; a decrease in attendance at summer camps \$1,900; fewer facility rentals at the Treadwell Ice Arena \$87,000 which is due to reduced available rental hours as more drop-in sessions were added and reduced quantity of rentals from schools during non-prime hours; and fewer advertising board spaces sold at the Treadwell Ice Arena \$15,000.
- The revenues from Downtown Parking reflect a decrease of \$20,400 (8.4%) as a result of maintenance work that will close parking areas at the Marine Parking Garage beginning this fall and the loss of ten hourly parking spaces at the Shopper's Lot resulting from the Capital Transit temporary bus stop until a permanent Downtown Transit Center is built.

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
Ratio of revenues vs program costs	-	-	37/100	35/100	35/100
Percentage of facility rental time (hours) rented vs. time available	-	-	40%	43%	42%
Percentage of program/activity participants vs. program/activity openings	-	-	67%	66%	66%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

Parking Management

Includes: Long and Short Term Parking, Enforcement

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
Ratio of revenue vs. program costs	-	-	140/100	120/100	130/100
Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available	-	-	64%	58%	58%
Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)	-	-	7%	9%	9%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
% of unscheduled maintenance vs. % total maintenance (parks/landscape)	-	-	10%	10%	10%
% of unscheduled maintenance vs. % total maintenance (facility maintenance)	-	-	38%	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

Convention and Civic Services

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
Percentage of rooms scheduled vs. amount available	38%	47%	36%	40%	35%
# of days facility scheduled vs. # of days with no rentals	292/72	324/40	299/66	340/24	350/14
	\$136,231:	\$192,289:	\$145,053:	\$159,000:	\$159,000:
Ratio of room revenue vs. hours of rentals	5,840	6,480	8,244	6,800	6,800
Percentage of time groups had to be turned away vs. time reserved	-	-	2%	7%	7%
# of satisfied customers vs. # of dissatisfied customers	-	-	20/0	20/0	20/0

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
Ratio of revenue to operating costs	-	11,600/75,000 15%	34,400/82,800 42%	26,200/85,000 31%	30,700/87,000 35%
Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections	-	115% full 1,450/2,055	129% full 567/2,055	134% full 900/2,055	136% full 1,600/5,4424
# of volunteer hours vs. paid staff	-	46%	28%	48%	48%
# of satisfied customers vs. # of dissatisfied customers	-	5/0	5/0	5/0	5/0

PARKS AND RECREATION

CORE SERVICES, CONTINUED

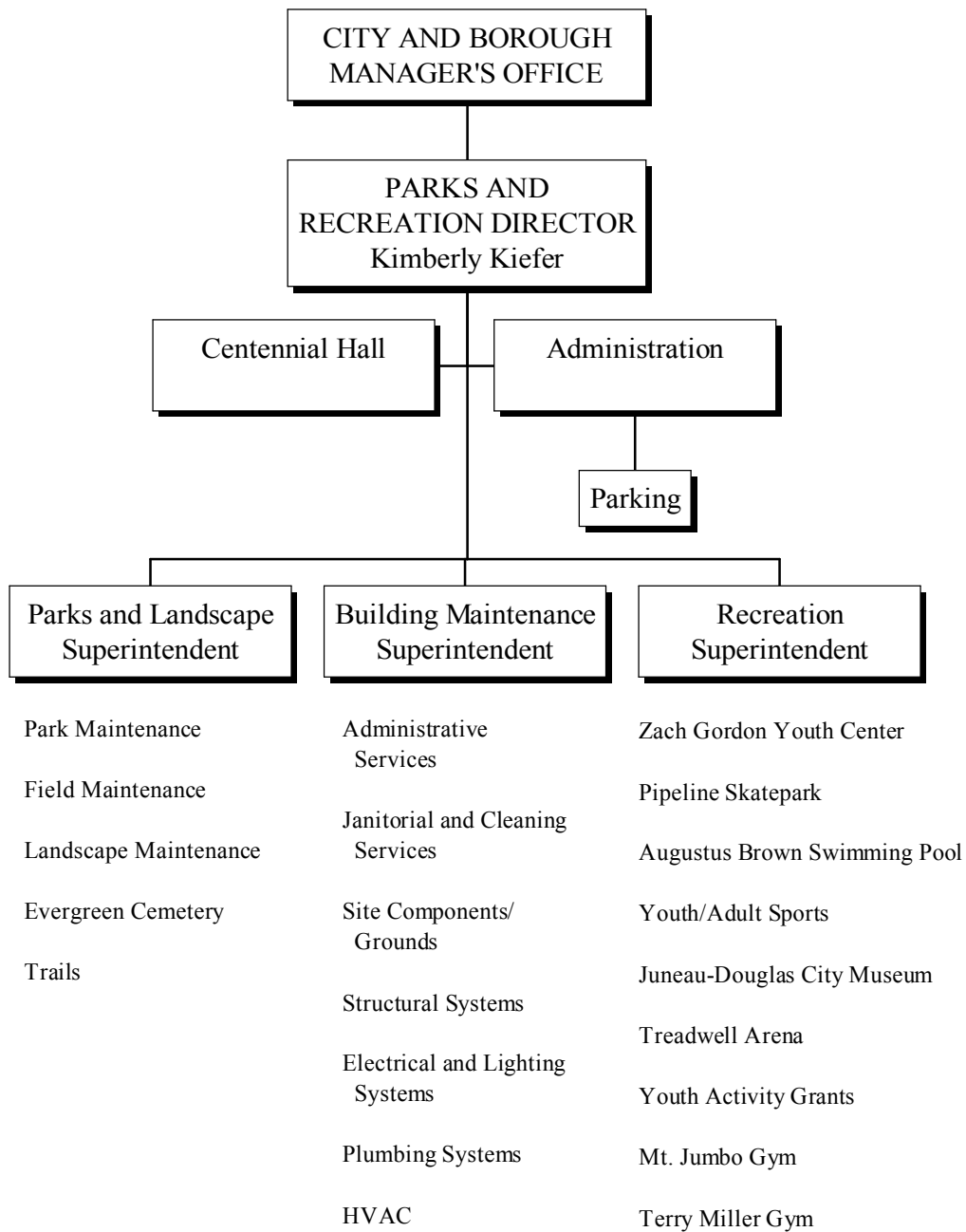
Cemeteries

Services Provided to: Public

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
			5,910/	5,928/	5,937/
Known grave locations vs. unknown locations	-	-	1,475	1,475	1,475
# of inquiries vs. actual graves located	-	-	92%	92%	93%
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

PARKS AND RECREATION

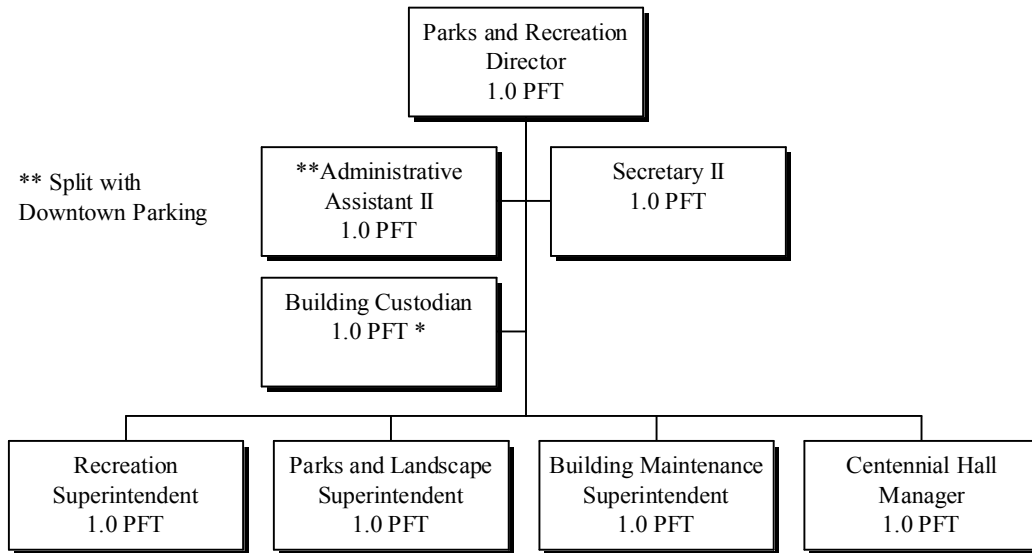
FUNCTIONAL ORGANIZATION CHART



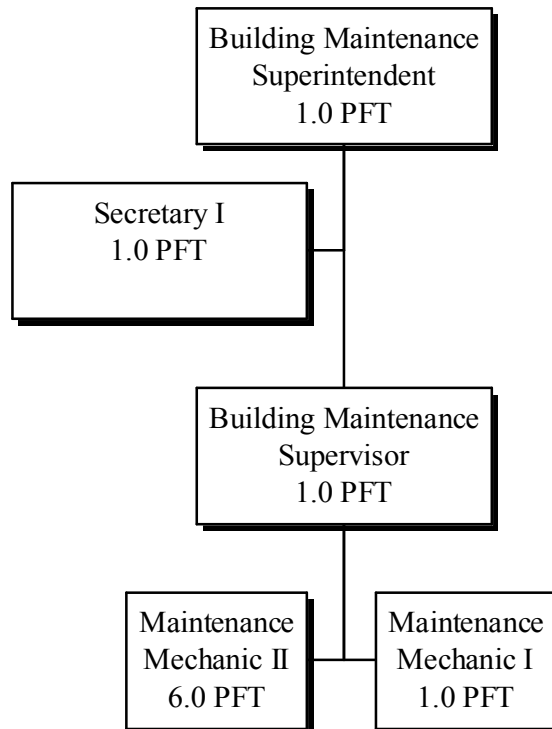
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



BUILDING MAINTENANCE DIVISION

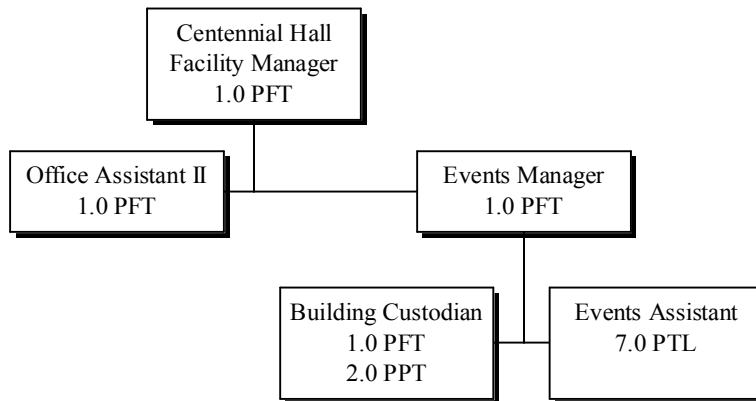


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

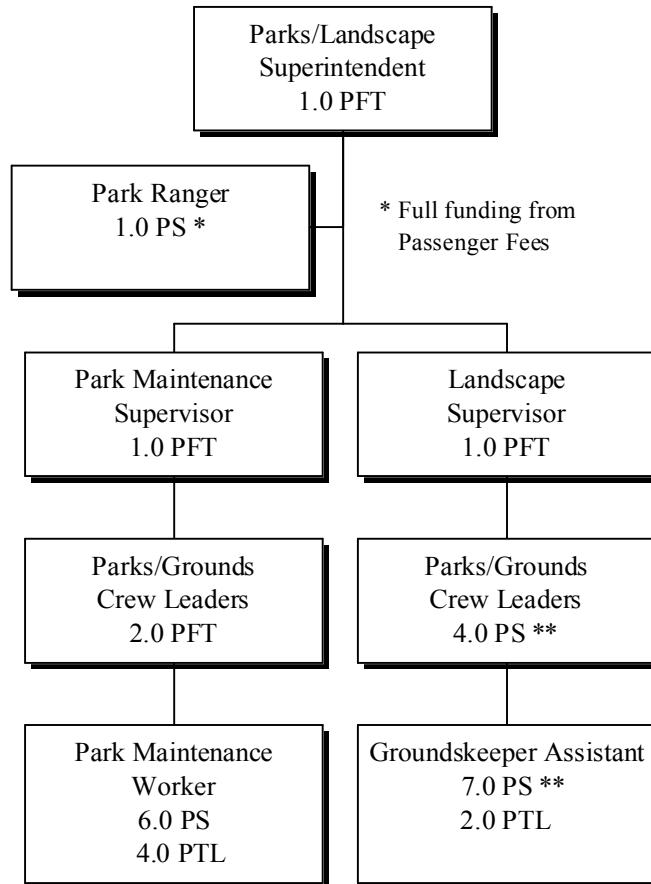
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

CENTENNIAL HALL DIVISION



PARKS AND LANDSCAPE MAINTENANCE

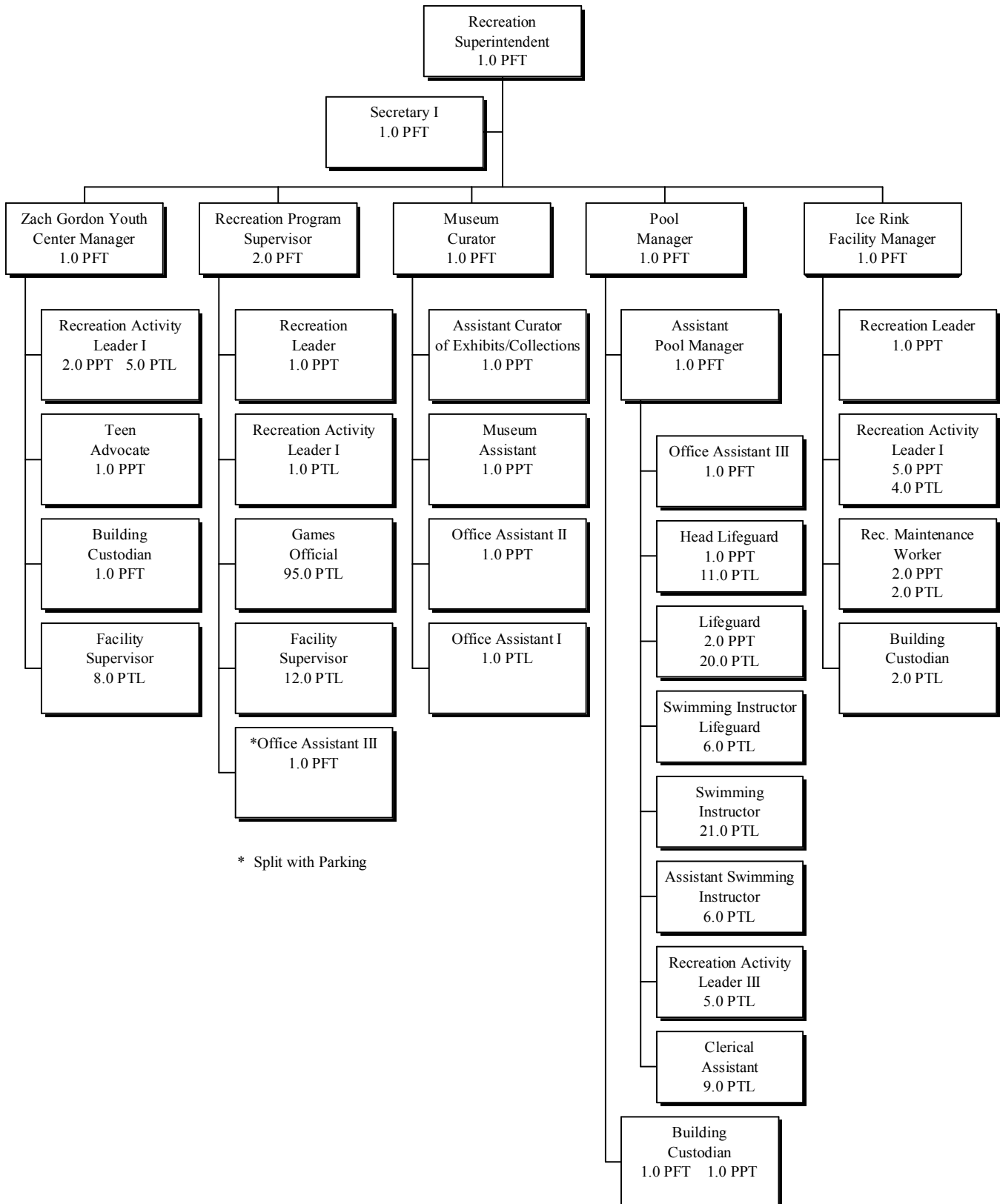


** 3 employees are Crew Leaders part of the year and Groundskeeper Assistants part of the year

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

PARKS AND RECREATION

STAFFING ORGANIZATION CHART RECREATION DIVISION



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

PARKS AND RECREATION

STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	\$ 94,800	1.00	\$ 96,500	1.00	\$ 96,500
Administrative Officer	-	-	-	-	0.95	49,400
Administrative Assistant II	0.95	45,800	0.95	47,300	-	-
Building Custodian	1.00	28,400	1.00	29,400	1.00	30,000
Secretary II	1.00	38,800	1.00	39,400	1.00	33,200
Shift differential	-	3,400	-	3,500	-	4,000
Benefits	-	86,400	-	98,700	-	88,800
Vacancy Factor	-	(2,900)	-	(3,100)	-	(3,000)
Total	3.95	294,700	3.95	311,700	3.95	298,900
Recreation:						
Recreation Superintendent	1.00	77,800	1.00	81,200	1.00	81,200
Recreation Supervisor	2.00	98,600	2.00	101,400	2.00	101,400
Secretary I	1.00	30,900	1.00	32,300	1.00	32,300
Facility Supervisors	3.52	63,000	3.52	63,600	3.52	65,800
Recreation Activity Leader I	0.22	4,400	0.22	4,400	0.22	4,400
Recreation Leader	0.75	21,300	0.75	22,400	0.75	22,400
Office Assistant III	-	-	-	-	0.66	19,100
Office Assistant II	0.66	20,100	0.66	21,000	-	-
Benefits	-	124,000	-	139,600	-	126,900
Vacancy Factor	-	(3,600)	-	(3,800)	-	(3,700)
Total before amendment	9.15	436,500	9.15	462,100	9.15	449,800
Amendment:						
Recreation Leader	-	-	-	-	0.08	2,200
Benefits	-	-	-	-	-	1,300
Total after amendment	9.15	436,500	9.15	462,100	9.23	453,300
Swimming Pool:						
Pool Manager	1.00	60,000	1.00	60,600	1.00	60,600
Assistant Pool Manager	1.00	48,800	1.00	49,800	1.00	49,800
Building Custodian	1.51	45,600	1.51	46,400	1.51	46,900
Head Guards	1.87	55,800	1.87	56,600	1.87	57,600
Lifeguards	2.92	78,800	2.92	79,900	3.04	79,000
Swim Instructors	1.57	40,800	1.57	41,200	1.57	42,900
Swim Instructors/Lifeguards	0.58	15,200	0.58	15,200	0.58	14,000
Assistant Swim Instructors	0.23	4,600	0.23	4,600	0.23	4,600
Recreation Activity Leader III	-	-	-	-	0.20	5,200
Recreation Leader III	0.20	5,200	0.20	5,200	-	-
Office Assistant III	1.00	30,000	1.00	31,300	1.00	31,300
Clerical Assistants	1.55	25,600	1.55	25,800	1.55	25,800
Shift Differential and Lead	-	4,300	-	4,300	-	4,300
Overtime	-	6,200	-	6,200	-	7,200
Benefits	-	154,700	-	169,900	-	157,700
Vacancy Factor	-	(5,500)	-	(5,700)	-	(5,700)
Total before amendment	13.43	\$ 570,100	13.43	\$ 591,300	13.55	\$ 581,200

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL (CONTINUED), YOUTH CENTER AND CITY MUSEUM

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Swimming Pool, continued						
Amendment:						
Building Custodian	-	\$ -	-	\$ -	0.05	\$ 1,700
Head Lifeguard	-	-	-	-	0.08	2,500
Lifeguard	-	-	-	-	0.17	4,800
Benefits	-	-	-	-	-	5,000
Total after amendment	13.43	570,100	13.43	591,300	13.85	595,200
Youth Center:						
Youth Center Manager	1.00	56,200	1.00	57,800	1.00	57,800
Recreation Leader	-	-	-	-	0.80	21,400
Recreation Activity Leader I	-	-	-	-	1.10	22,600
Recreation Leader I	2.20	46,200	2.20	47,000	-	-
Teen Health Advocate	0.48	15,400	0.48	15,800	0.80	24,400
Building Custodian	1.00	30,500	1.00	30,900	1.00	30,900
Facility Supervisors	2.06	38,800	2.06	39,100	1.16	22,000
Program Service Aide	-	-	-	-	0.20	3,300
Recreation Maintenance Worker	-	-	-	-	0.20	6,000
Shift Differential	-	1,800	-	1,800	-	1,800
Benefits	-	72,900	-	80,500	-	76,800
Vacancy Factor	-	(2,500)	-	(2,600)	-	(2,600)
Total before amendment	6.74	259,300	6.74	270,300	6.26	264,400
Amendment:						
Recreation Leader	0.80	-	-	-	0.08	2,200
Recreation Activity Leader I	(1.10)	-	-	-	-	-
Teen Health Advocate	0.32	-	-	-	0.08	2,600
Facility Supervisor	(0.90)	-	-	-	-	-
Program Service Aide	0.20	-	-	-	-	-
Recreation Maintenance Worker	0.20	-	-	-	-	-
Benefits	-	-	-	-	-	2,700
Total after amendment	6.26	259,300	6.74	270,300	6.42	271,900
City Museum:						
Museum Curator	1.00	51,500	1.00	56,700	1.00	48,000
Curator of Public Programs	-	-	-	-	0.80	31,300
Curator of Collections & Exhibits	-	-	-	-	0.80	33,100
Museum Assistant	1.60	61,400	1.60	62,300	-	-
Office Assistant III	-	-	-	-	0.84	27,800
Office Assistant II	0.84	25,700	0.84	26,100	-	-
Office Assistant I	0.39	8,900	0.39	9,000	0.39	9,300
Overtime	-	400	-	400	-	700
Benefits	-	67,700	-	77,600	-	70,300
Total before amendment	3.83	\$ 216,900	3.83	\$ 232,100	3.83	\$ 220,500

PARKS AND RECREATION

STAFFING DETAIL, CITY MUSEUM (CONTINUED) AND ICE RINK

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
City Museum, continued						
Amendment:						
Curator of Public Programs	-	\$ -	-	\$ -	0.08	\$ 3,400
Curator of Collections & Exhibits	-	-	-	-	0.08	3,400
Office Assistant III	-	-	-	-	0.09	2,900
Benefits	-	-	-	-	-	4,700
Total after amendment	<u>3.83</u>	<u>216,900</u>	<u>3.83</u>	<u>232,100</u>	<u>4.08</u>	<u>234,900</u>
Ice Rink:						
Facility Manager	1.00	55,300	1.00	57,700	1.00	57,700
Recreation Leader	-	-	-	-	1.00	27,100
Recreation Activity Leader I	-	-	-	-	4.02	73,900
Recreation Leader I	5.05	98,400	5.05	98,900	-	-
Building Custodian	0.56	14,900	0.56	15,000	0.93	25,200
Recreation Maintenance Worker	1.95	59,400	1.95	61,200	1.95	60,700
Shift Differential	-	-	-	-	-	7,100
Overtime	-	3,000	-	3,000	-	4,600
Benefits	-	109,500	-	120,900	-	97,400
Vacancy Factor	-	(3,300)	-	(3,500)	-	(3,500)
Total before amendment	<u>8.56</u>	<u>337,200</u>	<u>8.56</u>	<u>353,200</u>	<u>8.90</u>	<u>350,200</u>
Amendment:						
Recreation Leader	1.00	-	-	-	-	-
Recreation Activity Leader I	(1.03)	-	-	-	0.08	1,700
Building Custodian	0.37	-	-	-	0.06	1,600
Recreation Maintenance Worker	-	-	-	-	0.15	5,200
Benefits	-	-	-	-	-	5,000
Total after amendment	<u>8.90</u>	<u>337,200</u>	<u>8.56</u>	<u>353,200</u>	<u>9.19</u>	<u>363,700</u>
Total Budget	<u>45.52</u>	<u>\$ 2,114,700</u>	<u>45.66</u>	<u>\$ 2,220,700</u>	<u>46.72</u>	<u>\$ 2,217,900</u>

Parks and Recreation had staffing reorganizations and reclassifications during FY05 in some of their division. This resulted in the elimination of positions, creation of other positions and redistribution of positions. The adjustments presented for the FY06 Adopted Budget are to account for the earned leave of permanent part-time employees.

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 71,400	1.00	\$ 73,700	1.00	\$ 73,700
Building Maintenance Supervisor	1.00	57,000	1.00	58,000	1.00	58,000
Contract Specialist	0.75	30,100	0.75	31,100	0.75	29,800
Maintenance Mechanic II	6.00	281,400	6.00	289,700	6.00	284,900
Maintenance Mechanic I	1.00	39,500	1.00	41,200	1.00	40,200
Secretary I	1.00	31,700	1.00	33,100	1.00	33,100
Overtime	-	6,200	-	6,300	-	6,300
Benefits	-	218,100	-	246,600	-	227,200
Vacancy Factor	-	(6,900)	-	(7,300)	-	(7,700)
Total Budget	<u>10.75</u>	<u>\$ 728,500</u>	<u>10.75</u>	<u>\$ 772,400</u>	<u>10.75</u>	<u>\$ 745,500</u>

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 42,400	0.55	\$ 43,300	0.55	\$ 43,300
Park Maint. Supervisor	1.00	51,700	1.00	54,000	1.00	54,000
Parks/Grounds Leader	2.00	73,700	2.00	76,900	2.00	76,900
Park Ranger	0.51	18,300	0.51	18,700	0.51	16,200
Park Maintenance Worker	3.67	134,100	3.67	128,400	3.99	137,500
Park Maintenance Intern	0.46	-	0.46	8,300	-	-
Shift Differential	-	1,000	-	1,000	-	4,300
Snow Removal Temporaries	-	1,900	-	1,900	-	-
Overtime	-	8,600	-	9,000	-	9,000
Benefits	-	140,900	-	159,800	-	148,600
Vacancy Factor	-	(4,700)	-	(5,000)	-	(5,000)
Total before amendment	8.19	467,900	8.19	496,300	8.05	484,800
Amendment:						
Park Ranger	-	-	-	-	(0.06)	-
Park Maintenance Worker	0.26	-	-	-	0.39	11,700
Park Maintenance Intern	(0.46)	-	-	-	-	-
Benefits	-	-	-	-	-	5,900
Total after amendment	7.99	467,900	8.19	496,300	8.38	502,400
Landscape:						
Park/Landscape Superintendent	0.45	34,700	0.45	35,400	0.45	35,400
Landscape Supervisor	1.00	56,800	1.00	59,100	1.00	59,100
Parks/Grounds Leader	1.20	47,900	1.20	48,300	1.20	49,400
Groundskeeper Assistant	3.08	97,200	3.25	102,100	3.16	102,500
Overtime	-	800	-	800	-	800
Benefits	-	96,300	-	109,300	-	103,800
Vacancy Factor	-	(3,300)	-	(3,500)	-	(3,600)
Total before amendment and increment	5.73	330,400	5.90	351,500	5.81	347,400
Amendments:						
Parks/Grounds Leader	-	-	-	-	0.17	5,200
Groundskeeper Assistant	0.17	-	(0.09)	-	0.34	8,400
Benefits	-	-	-	-	-	6,900
Total after amendment	5.90	330,400	5.81	351,500	6.32	367,900
Increment:						
Arboretum Specialist	-	-	-	-	0.55	21,300
Benefits	-	-	-	-	-	10,200
Total after amendment and increment	5.90	330,400	5.81	351,500	6.87	399,400
Total Budget	13.89	\$ 798,300	14.00	\$ 847,800	15.25	\$ 901,800

Parks and Landscape Division had a staffing reorganization and reclassification during FY05 that resulted in the elimination of positions, creation of other positions and redistribution of positions between this division and Parks and Recreation Improvements. The adjustments presented for the FY06 Adopted Budget are to account for the earned leave of permanent part-time employees.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administrative Officer	-	\$ -	-	\$ -	0.05	\$ 2,600
Administrative Assistant II	0.05	2,400	0.05	2,500	-	-
Office Assistant II	0.34	10,400	0.34	10,800	-	-
Office Assistant III	-	-	-	-	0.34	9,900
Benefits	-	6,500	-	7,300	-	6,700
Total Budget	<u>0.39</u>	<u>\$ 19,300</u>	<u>0.39</u>	<u>\$ 20,600</u>	<u>0.39</u>	<u>\$ 19,200</u>

STAFFING DETAIL, VISITOR SERVICES

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Centennial Hall Facility Manager	-	\$ -	-	\$ -	1.00	\$ 57,900
Centennial Hall Supervisor	1.00	55,000	1.00	56,300	-	-
Building Custodian	2.50	71,100	2.50	73,200	2.50	71,600
Events Manager	1.00	47,200	1.00	47,700	1.00	47,700
Events Assistant	1.47	34,100	1.47	34,500	1.47	34,400
Office Assistant II	1.00	28,000	1.00	29,200	1.00	27,700
Shift Differential and Lead	-	9,200	-	9,200	-	9,200
Overtime	-	9,200	-	9,200	-	9,200
Benefits	-	104,300	-	117,100	-	109,500
Vacancy Factor	-	(3,600)	-	(3,700)	-	(3,800)
Total before amendment	<u>6.97</u>	<u>354,500</u>	<u>6.97</u>	<u>372,700</u>	<u>6.97</u>	<u>363,400</u>
Amendment						
Building Custodian	-	-	-	-	0.16	4,700
Benefits	-	-	-	-	-	2,700
Total Budget	<u>6.97</u>	<u>\$ 354,500</u>	<u>6.97</u>	<u>\$ 372,700</u>	<u>7.13</u>	<u>\$ 370,800</u>

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND RECREATION IMPROVEMENTS

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

The FTE's have been transferred to Parks and Landscape Maintenance.

PERSONNEL

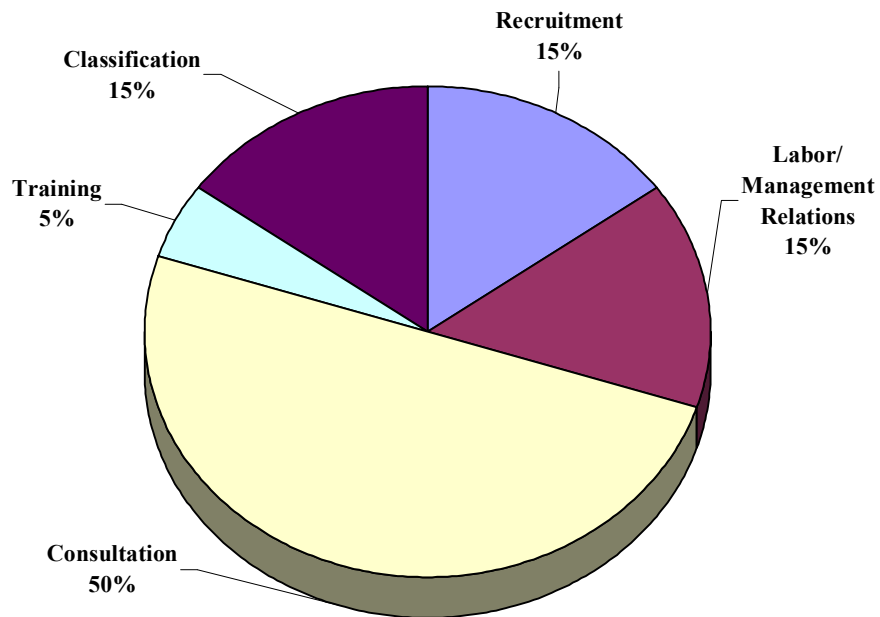
MISSION STATEMENT

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

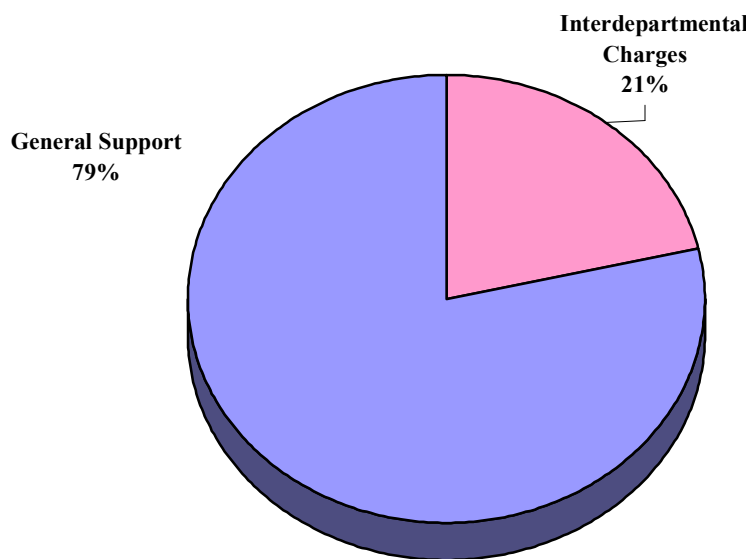
FY06 BUDGET

\$435,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PERSONNEL

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 341,400	384,500	345,900	408,800	389,700
Commodities and Services	31,600	46,200	44,200	46,200	45,600
Total Expenditures	373,000	430,700	390,100	455,000	435,300
FUNDING SOURCES:					
Interdepartmental Charges	74,000	92,000	92,000	97,400	85,600
Support from General Fund	299,000	338,700	298,100	357,600	349,700
Total Funding Sources	\$ 373,000	430,700	390,100	455,000	435,300
STAFFING	5.27	5.00	5.00	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's FY06 Adopted Budget represents a decrease of \$19,700 (4.3%) from the FY06 Approved Budget.

The significant budgetary change is:

- Personnel Services decreased by \$19,100 (4.6%) due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

CORE SERVICES

Recruitment and Selection

Includes: Examination and Advertising

Services Provided to: Public and other CBJ departments

Key Measures	FY02 Actuals	FY03 Actuals	FY04 Actuals	FY05 Projected	FY06 Projected
Number of recruitment processes for which Personnel staff provided service	165	149	157	186	195
Number of examination and selection processes Personnel staff assisted with and/or administered	26	29	30	32	35

Labor/Management Relations

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

Services provided to: CBJ Departments

PERSONNEL

	<i>FY02</i>	<i>FY03</i>	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Percentage of issues resolved informally	100%	100%	100%	95%	95%
Percentage of grievances resolved short of arbitration	100%	100%	100%	88%	88%
Number of grievances resolved through arbitration	0	0	0	2	2

CORE SERVICES, CONTINUED

Consultation

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

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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Percentage of investigations resolved within 2 months	100%	90%	85%	90%	95%
Percentage of Personnel Rules and procedural questions answered within same business day	96%	98%	99%	99%	100%

Training

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

Services provided to: CBJ employees and 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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Number of supervisor training classes given or provided	2	6	2	3	6
Number of Employee In-Service classes given or provided	4	2	2	4	4

Classification and Pay Plan

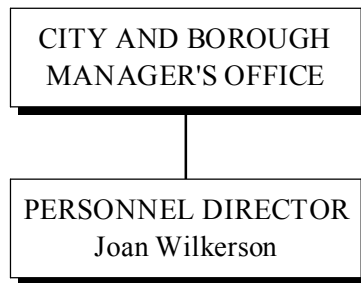
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and 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>Actuals</i>	<i>Projected</i>	<i>Projected</i>
Number of classification requests received	90	94	124	125	135
Average number of days from initiation to resolution	48	50	25	15	10

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

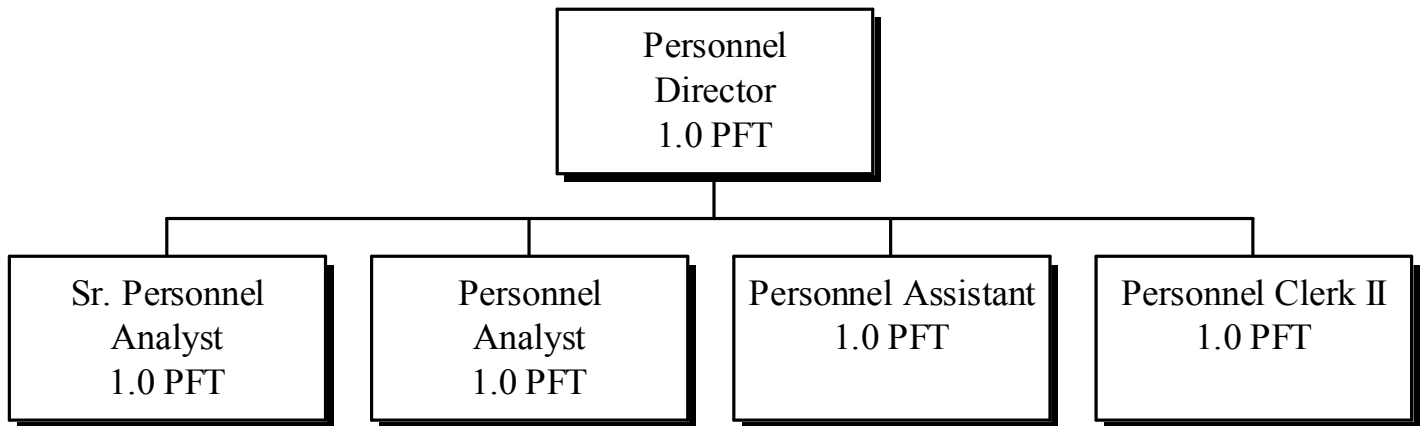
Employee/Management Relations

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Personnel Director	1.00	\$ 98,400	1.00	\$ 99,900	1.00	\$ 100,000
Senior Personnel Analyst	1.00	58,700	1.00	60,300	1.00	51,700
Personnel Technician	1.00	35,300	1.00	36,800	1.00	36,800
Personnel Clerk II	1.00	30,600	1.00	32,000	1.00	32,100
Personnel Analyst	1.00	47,600	1.00	49,600	1.00	52,000
Overtime	-	5,800	-	5,800	-	5,800
Benefits	-	112,000	-	128,500	-	115,300
Vacancy Factor	-	(3,900)	-	(4,100)	-	(4,000)
Total Budget	<u>5.00</u>	<u>\$ 384,500</u>	<u>5.00</u>	<u>\$ 408,800</u>	<u>5.00</u>	<u>\$ 389,700</u>

POLICE

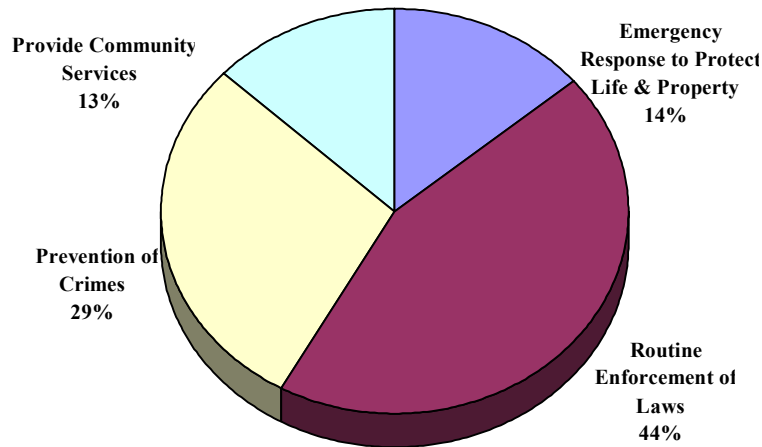
MISSION STATEMENT

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.

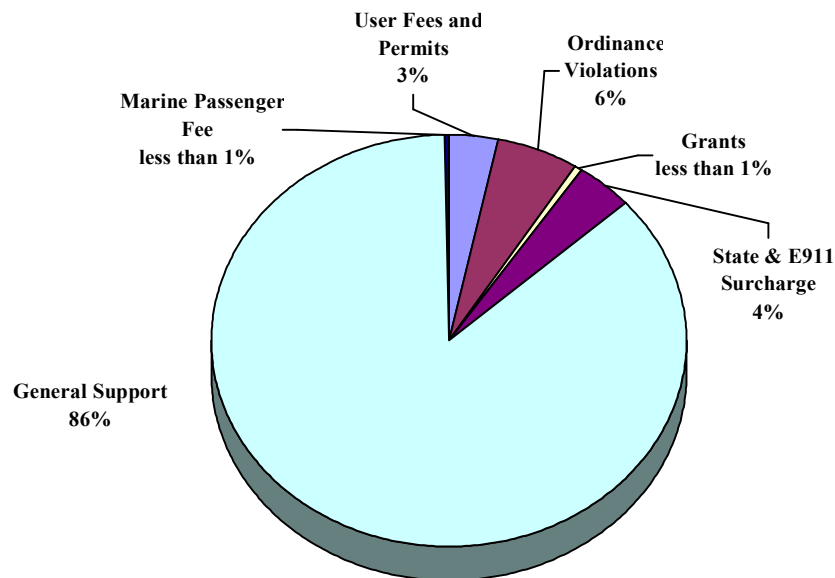
FY06 BUDGET

\$9,755,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 6,928,800	7,451,900	6,975,200	7,848,600	7,549,400
Commodities and Services	1,990,800	1,951,200	2,138,300	1,980,900	2,205,700
Total Expenditures	8,919,600	9,403,100	9,113,500	9,829,500	9,755,100
FUNDING SOURCES:					
User Fees and Permits	218,300	244,900	272,800	244,700	327,300
Ordinance Violations	525,200	524,000	545,200	526,500	550,200
State Grants	17,000	56,000	24,000	56,000	41,300
Federal Grants	-	5,000	5,000	5,000	15,000
State Surcharge	39,800	22,700	35,000	22,700	35,000
E911 Surcharge	323,600	305,500	340,000	305,500	340,000
Support from:					
Marine Passenger Fee	43,300	28,000	28,000	28,000	28,000
Roaded Service Area	7,752,400	8,217,000	7,863,500	8,641,100	8,418,300
Total Funding Sources	\$ 8,919,600	9,403,100	9,113,500	9,829,500	9,755,100
STAFFING	93.48	88.00	88.00	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 FY06 Adopted Budget reflects a decrease of \$74,400 (0.8%) from the FY06 Approved Budget.

The significant budgetary changes are:

- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- The abandoned vehicle-towing contract increased \$116,700 (291.7%). This increase is necessary due to a contractual change when the City and Borough of Juneau began operating the impound lot.
- The animal control contract increased \$23,800 (3.7%) due to inflation.

POLICE

CORE SERVICES

Emergency Response to Protect Life and Property

Includes: Respond to emergency calls for service

Services Provided to: All citizens of Juneau

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Maintain an average response time of 5 min, 30 sec or less to priority calls for service	5:29	6:31	5:26	5:25	5:25

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

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Percentage of cases cleared	N/A	51	51	55	55
Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes	14.17	13.89	17.72	16.00	16.00
Number of pedestrian accidents in downtown area per number of tourists.	.0000048	.000012	.0000048	.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%	-2.7%	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%	-5.3%	5%	5%
Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time	94	93	91	93	94

Prevention of Crime

Includes: Public education; establish community partnerships

Services Provided to: All citizens of Juneau

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Percentage of students successfully completing DARE program	99	99	99	99	99
Number of citizens successfully completing Citizen's Police Academy	-	-	17	8	16

Provide Community Service

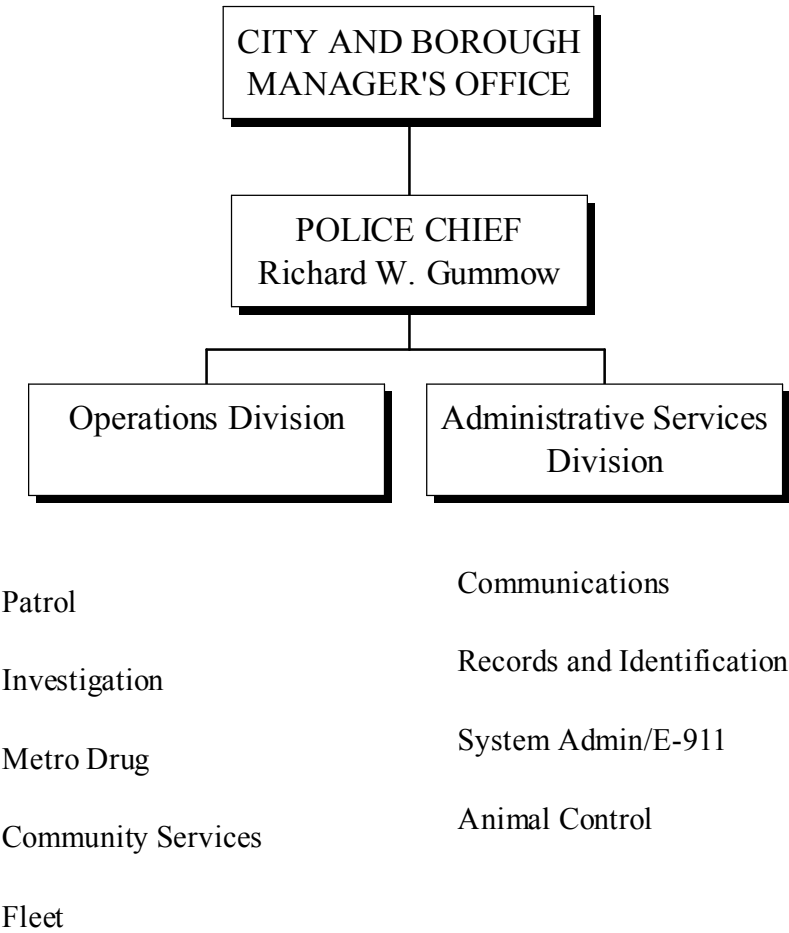
Includes: Problem-solving and customer service; provide non-criminal public information

Services Provided to: All citizens of Juneau

	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Key Measures					
Ratio of citizen contacts to number of non-sworn staff (Records and Admin)	2,208	2,346	2,442	2,435	2,500
Number of JPD website hits	N/A	28,854	35,029	38,500	42,400

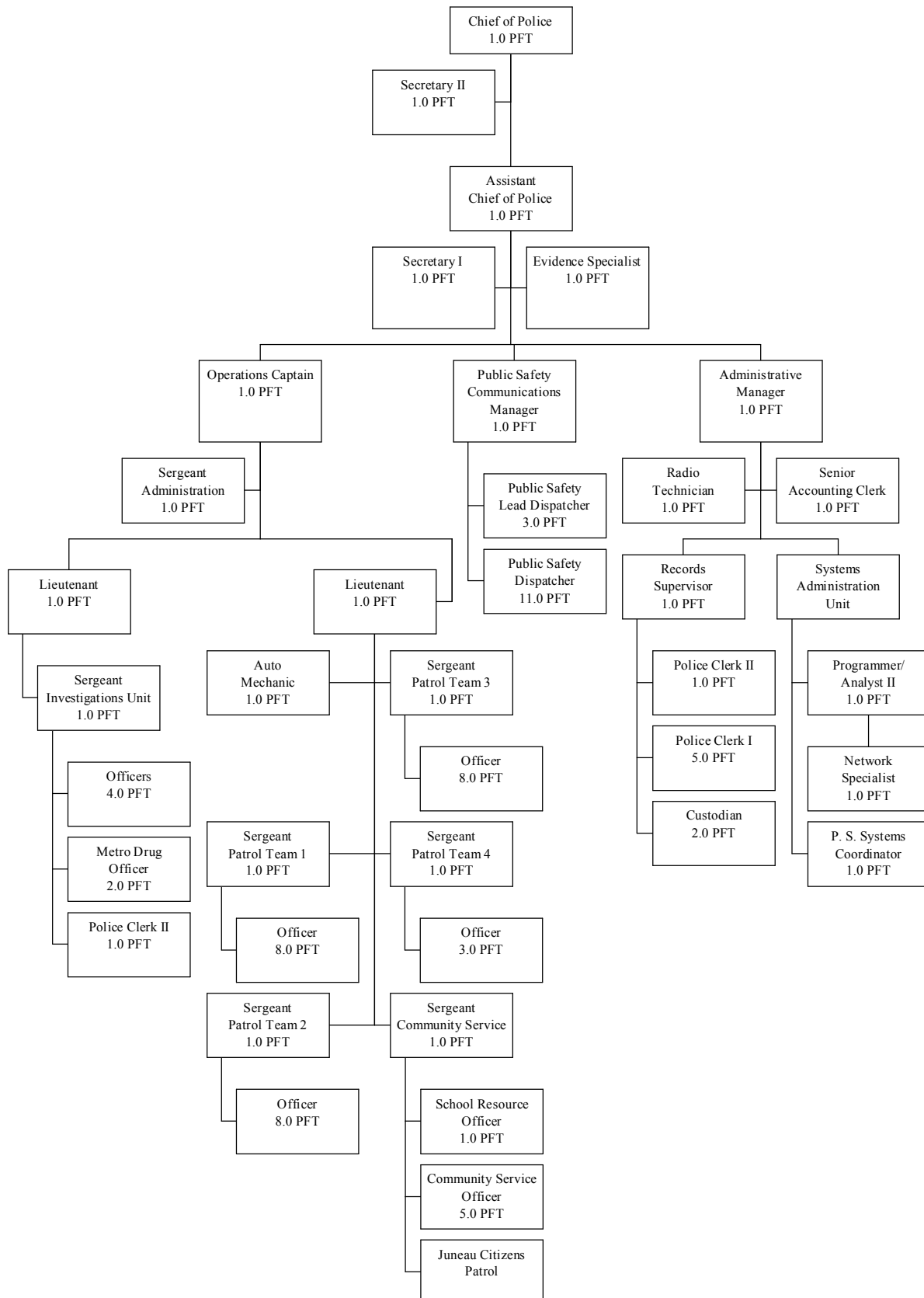
POLICE

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 94,700	1.00	\$ 95,900	1.00	\$ 95,900
Assistant Chief	1.00	81,900	1.00	84,000	1.00	84,000
Administrative Manager	1.00	68,300	1.00	69,000	1.00	73,600
Secretary II	1.00	40,100	1.00	40,900	1.00	40,900
Secretary I	1.00	35,300	1.00	36,800	1.00	36,800
Evidence/Property Specialist	1.00	45,900	1.00	46,700	1.00	46,700
Building Custodians	2.00	65,900	2.00	67,200	2.00	67,200
Public Safety Communications Tech	1.00	52,700	1.00	53,200	1.00	53,200
Programmer/Analyst	0.50	31,300	0.50	31,800	0.50	32,500
Network Specialist	1.00	55,000	1.00	56,500	1.00	56,500
Senior Accounting Clerk	1.00	36,100	1.00	37,500	1.00	37,500
Overtime	-	12,000	-	12,300	-	12,300
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	254,100	-	290,000	-	265,800
Vacancy Factor	-	(8,600)	-	(9,100)	-	(8,900)
Total	11.50	868,600	11.50	916,600	11.50	897,900
Patrol:						
Captain	1.00	77,900	1.00	80,000	1.00	80,000
Lieutenant	2.00	145,800	2.00	147,300	2.00	147,300
Sergeant	5.00	315,300	5.00	320,600	5.00	345,100
Officers (1)	27.00	1,604,400	27.00	1,636,300	28.00	1,678,900
Overtime	-	420,100	-	421,800	-	398,200
Standby pay	-	-	-	-	-	4,000
Benefits	-	919,700	-	1,063,200	-	933,100
Vacancy Factor	-	(34,500)	-	(36,300)	-	(35,400)
Total before specified vacancy	35.00	3,448,700	35.00	3,632,900	36.00	3,551,200
Specified vacancy						
Officer	(1.00)	(50,200)	(1.00)	(51,700)	(1.00)	(51,700)
Overtime	-	(5,600)	-	-	-	-
Benefits	-	(20,700)	-	(30,000)	-	(26,500)
Total after specified vacancy	34.00	3,372,200	34.00	3,551,200	35.00	3,473,000
Investigation:						
Sergeant	1.00	69,300	1.00	70,600	1.00	72,300
Investigators (1)	5.00	307,100	5.00	312,000	4.00	256,100
Overtime	-	32,500	-	33,000	-	33,000
Standby pay	-	-	-	-	-	4,800
Benefits	-	152,500	-	175,400	-	131,000
Vacancy Factor	-	(5,500)	-	(5,800)	-	(4,900)
Total	6.00	\$ 555,900	6.00	\$ 585,200	5.00	\$ 492,300

POLICE

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Metro Drug:						
Officer	2.00	\$ 121,600	2.00	\$ 125,200	2.00	\$ 127,500
Secretary I	1.00	43,700	1.00	43,800	1.00	37,000
Overtime	-	16,400	-	16,800	-	16,800
Benefits	-	71,000	-	81,500	-	69,300
Vacancy Factor	-	(2,500)	-	(2,600)	-	(2,500)
Total	3.00	250,200	3.00	264,700	3.00	248,100
Communications:						
Police Dispatchers	15.00	704,200	15.00	718,400	15.00	712,100
Public Safety Comm Supervisor	1.00	56,700	1.00	58,000	1.00	53,700
Overtime	-	56,500	-	57,500	-	57,500
Standby pay	-	-	-	-	-	1,700
Benefits	-	340,900	-	388,000	-	335,000
Vacancy Factor	-	(10,800)	-	(11,400)	-	(11,500)
Total before specified vacancy	16.00	1,147,500	16.00	1,210,500	16.00	1,148,500
Specified Vacancy						
Police Dispatcher	(1.00)	(41,400)	(1.00)	(42,800)	(1.00)	(42,800)
Overtime	-	(1,800)	-	(1,900)	-	(1,900)
Benefits	-	(18,800)	-	(21,500)	-	(17,900)
Total after specified vacancy	15.00	1,085,500	15.00	1,144,300	15.00	1,085,900
System Admin/Emergency 911:						
Programmer/Analyst	0.50	31,300	0.50	31,800	0.50	32,500
Public Safety Systems Coordinator	1.00	49,700	1.00	51,800	1.00	51,800
Overtime	-	4,100	-	4,200	-	4,200
Benefits	-	34,700	-	39,800	-	36,400
Vacancy Factor	-	(1,200)	-	(1,300)	-	(1,200)
Total	1.50	118,600	1.50	126,300	1.50	123,700
Records & Identification:						
Police Records Supervisor	1.00	48,700	1.00	49,800	1.00	49,800
Police Clerk	6.00	209,500	6.00	214,100	6.00	214,100
Overtime	-	4,900	-	5,000	-	5,000
Standby pay	-	-	-	-	-	800
Benefits	-	128,700	-	144,200	-	134,700
Vacancy Factor	-	(3,900)	-	(4,100)	-	(4,000)
Total	7.00	\$ 387,900	7.00	\$ 409,000	7.00	\$ 400,400

POLICE

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Community Services:						
Sergeant	1.00	\$ 66,000	1.00	\$ 67,100	1.00	\$ 68,800
Community Service Officers	4.00	202,300	4.00	204,500	4.00	208,100
Police Officers	3.00	192,800	3.00	193,000	3.00	196,900
Commercial Passenger Vehicle Administrator	1.00	47,800	1.00	49,400	1.00	49,600
Overtime	-	25,600	-	25,900	-	25,500
Standby pay	-	-	-	-	-	700
Benefits	-	210,200	-	239,500	-	208,600
Vacancy Factor	-	(7,300)	-	(7,700)	-	(7,500)
Total	9.00	737,400	9.00	771,700	9.00	750,700
Fleet:						
Automotive Mechanic	1.00	53,300	1.00	54,300	1.00	54,300
Overtime	-	800	-	800	-	800
Benefits	-	22,300	-	25,300	-	23,100
Vacancy Factor	-	(800)	-	(800)	-	(800)
Total	1.00	75,600	1.00	79,600	1.00	77,400
Total Budget	88.00	\$ 7,451,900	88.00	\$ 7,848,600	88.00	\$ 7,549,400

(1) One position transferred to Patrol from Investigations.

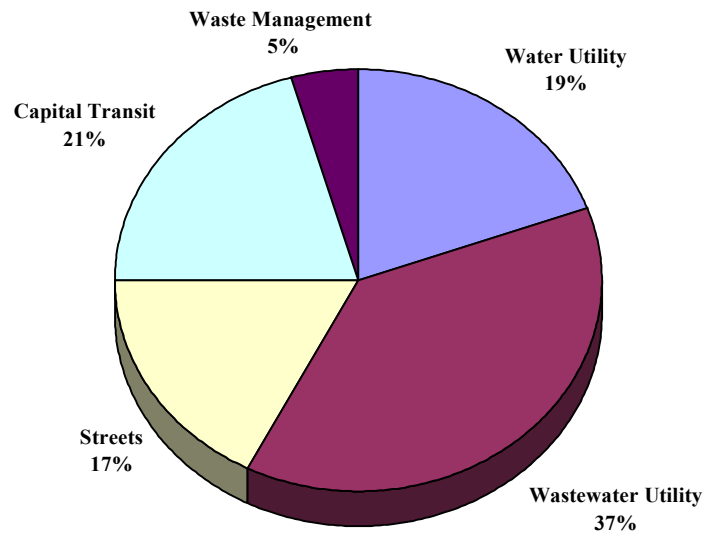
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

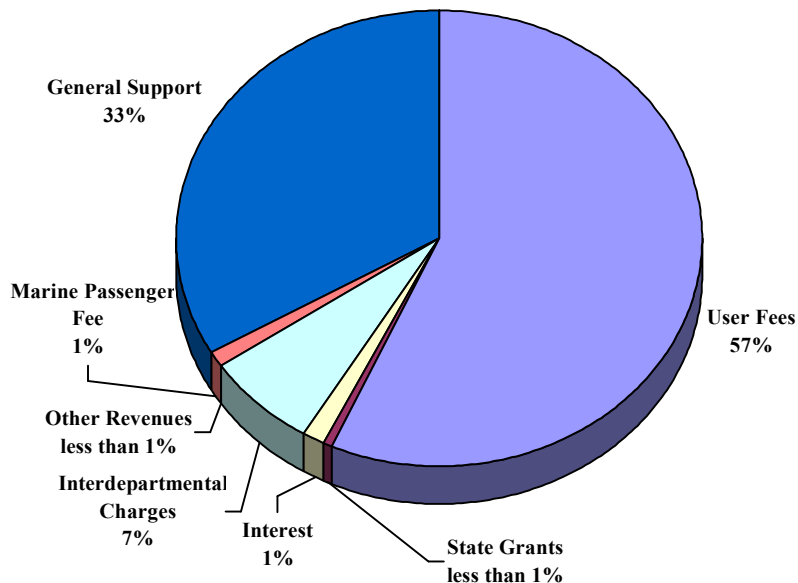
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY06 BUDGET FOR
PUBLIC WORKS ADMINISTRATION \$290,900**

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

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 233,200	237,500	238,200	250,100	245,400
Commodities and Services	26,300	39,600	38,900	39,100	45,500
Total Expenditures	259,500	277,100	277,100	289,200	290,900
FUNDING SOURCES:					
Interdepartmental Charges	\$ 259,500	277,100	277,100	289,200	290,900
STAFFING:	2.75	2.72	2.72	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 FY06 Adopted Budget represents an increase of \$1,700 (0.6%) over the FY06 Approved Budget.

There significant budgetary is:

- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.

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 Actuals	FY05 Projected	FY06 Projected
Annual Ridership	1,032,889	1,093,135	1,178,000	1,120,000	1,150,000
Percentage increase/decrease annual ridership	19%	5.8%	8%	-5%	3%
Percentage increase/decrease cost per passenger trip	4.8%	3.6%	-2%	8%	9%
Percentage increase/decrease annual revenues	4.9%	-6%	16%	-15%	3%
Percentage increase/decrease revenue per passenger	-11.5%	-10%	7.7%	-10%	0%

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 Actuals	FY05 Projected	FY06 Projected
Percentage of roadways scoring good or above on Pavement Condition Index.	33%	33%	34%	34%	38%
Percentage of paved roads compared to gravel roads	74%	74%	75%	78%	81%
Annual maintenance cost per lane mile	\$16,700	\$19,000	\$18,200	\$15,051	\$14,785

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 site off City and Borough property

Collection site at household 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 Actuals	FY05 Projected	FY06 Projected
Pounds of waste material recycled.	-	261,910	978,000	1,000,000	1,000,000
Percentage of increase/decrease cost per pound	-	-12%	-7%	-10%	-10%
Pounds of household hazardous material collected and treated	-	240,348	375,996	400,000	400,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-	-37%	-1%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-	-	-20%	-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 Actuals	FY05 Projected	FY06 Projected
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.7%	97.6%	97.8%	98.0%	97.5%
Percentage of collection mainlines cleaned per year	50%	30%	20%	40%	50%
Damage claim awards as a percentage of Division approved operating budget	3.94%	0%	0.15%	1.45%	0.05%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

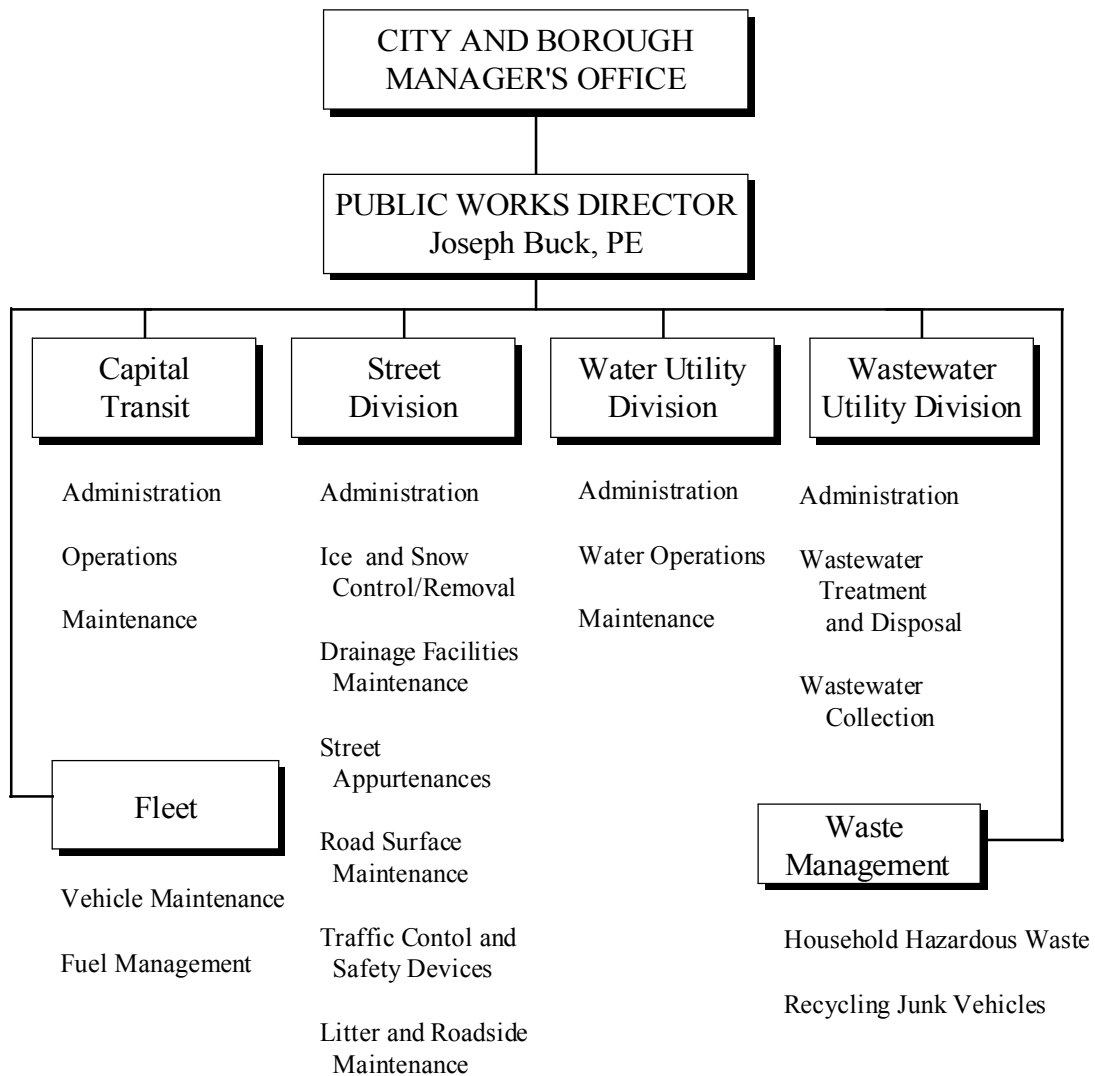
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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%	1.0%	1.0%
Cost per thousand gallons to collect, treat, distribute and store	\$1.99	\$2.19	\$2.12	\$2.26	\$2.39
Percentage change increase/decrease to collect, treat, distribute and store water	(-9%)	1.8%	0.95%	0.9%	1.05%
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

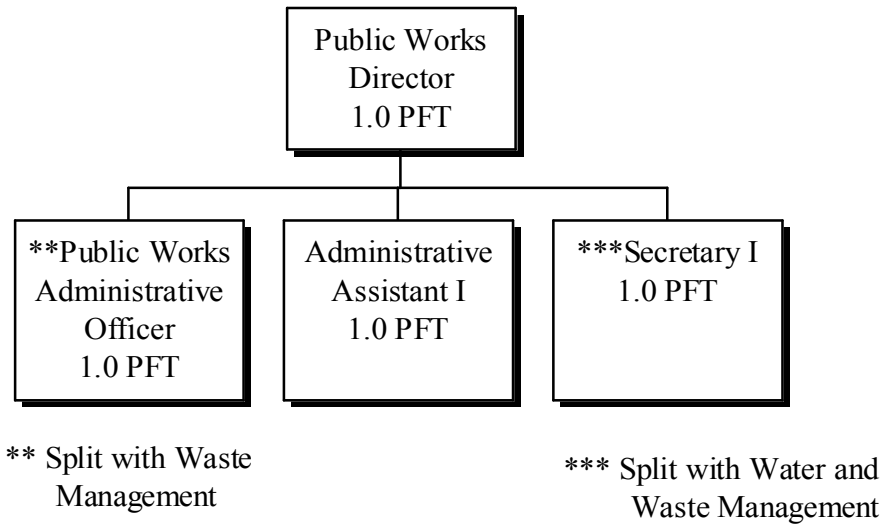
FUNCTIONAL ORGANIZATION CHART



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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 92,700	1.00	\$ 94,000	1.00	\$ 94,000
Public Works Admin Officer	0.50	29,300	0.50	30,100	0.50	30,100
Administrative Assistant I	1.00	43,200	1.00	43,700	1.00	45,600
Secretary I	0.22	8,000	0.22	8,300	0.22	8,300
Benefits	-	64,300	-	74,000	-	67,400
Total Budget	2.72	\$ 237,500	2.72	\$ 250,100	2.72	\$ 245,400

NOTES

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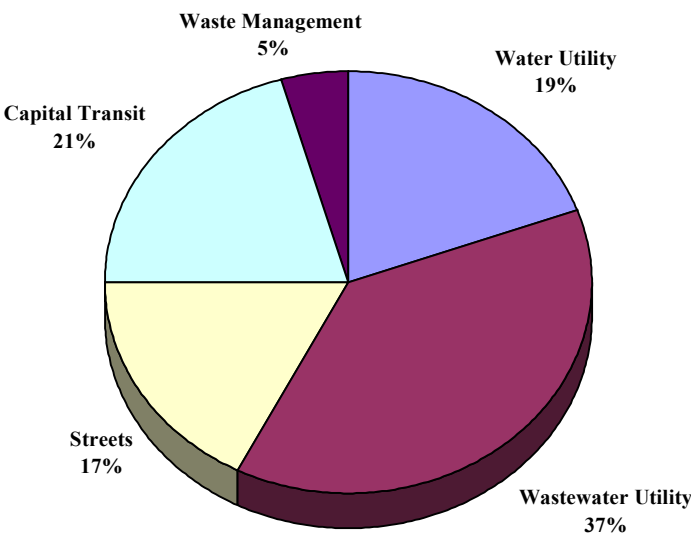
PUBLIC WORKS STREETS

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.

FY06 BUDGET FOR STREETS **\$3,625,300**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES

PUBLIC WORKS STREETS IS FULLY FUNDED BY GENERAL TAX SUPPORT

PUBLIC WORKS STREETS

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,548,100	1,744,200	1,654,100	1,843,800	1,858,600
Commodities and Services	1,607,600	1,709,500	1,784,700	1,718,400	1,766,700
Total Expenditures	3,155,700	3,453,700	3,438,800	3,562,200	3,625,300
FUNDING SOURCES:					
Support from:					
Marine Passenger Fee	-	48,000	48,000	48,000	70,000
Roaded Service Area	3,155,700	3,405,700	3,390,800	3,514,200	3,555,300
Total Funding Sources	\$ 3,155,700	3,453,700	3,438,800	3,562,200	3,625,300
STAFFING	23.00	23.00	23.00	23.00	23.92

BUDGET HIGHLIGHT

The Public Works Streets Divisions' Adopted Budget for FY06 represents an increase of \$63,100 (1.7%) over the FY06 Approved Budget.

The following increment is approved for the FY06 Adopted Budget:

	Amount
Additional street maintenance. Since 2004, the Street Division has assumed maintenance responsibilities for over 1.7 lane miles of new roads. In the next year, it is anticipated that an additional 8.7 lane miles will be added. To adequately maintain the roads, it is necessary to increase the Streets Maintenance budget for snow removal, road striping, winter sand, D-1, asphalt, deicers, minor equipment, overtime for road repair and plowing and electricity.	\$55,000

Other significant budgetary changes include:

- The change in Personnel Services is the net result of the increment noted above and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Equipment replacement contribution increased by \$50,000 (17.1%) in order to fund future equipment replacement purchases.
- Fuel costs increased by \$19,000 (32.2%) due to increased fuel prices and increased usage due to heavier snowfall.
- Equipment maintenance costs decreased by \$38,200 (8.75%) due to equipment restructuring and new equipment reducing maintenance needs.
- \$22,000 (45.8%) was added to the budget for downtown sweeping during the summer tourist season. This includes two seasonal laborers positions (0.92 FTE's). Funding for this work is provided by Marine Passenger Fees.

PUBLIC WORKS STREETS

CORE SERVICES

Streets Division

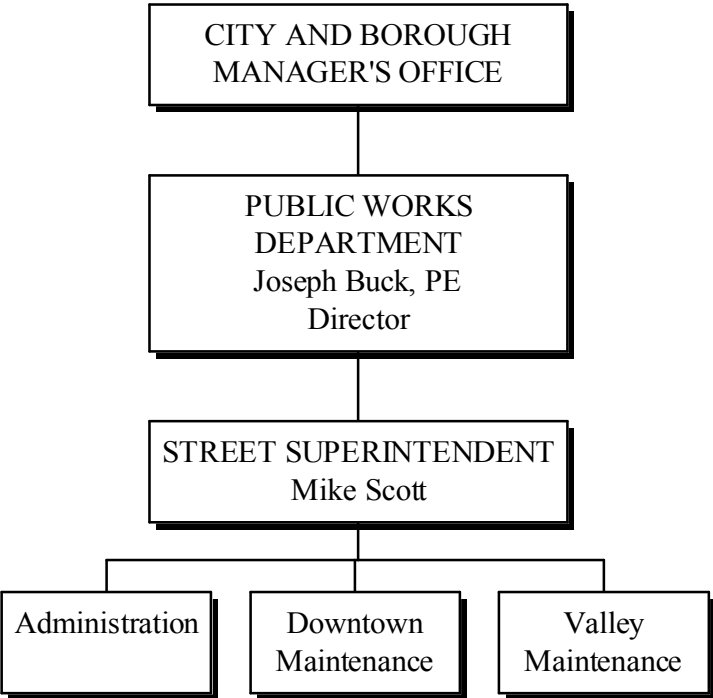
Includes: Downtown and Valley Street Maintenance Shops

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index.	33%	33%	34%	34%	38%
Percentage of paved roads compared to gravel roads	74%	74%	75%	78%	81%
Annual maintenance cost per lane mile	\$16,700	\$19,000	\$18,200	\$15,051	\$14,785

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



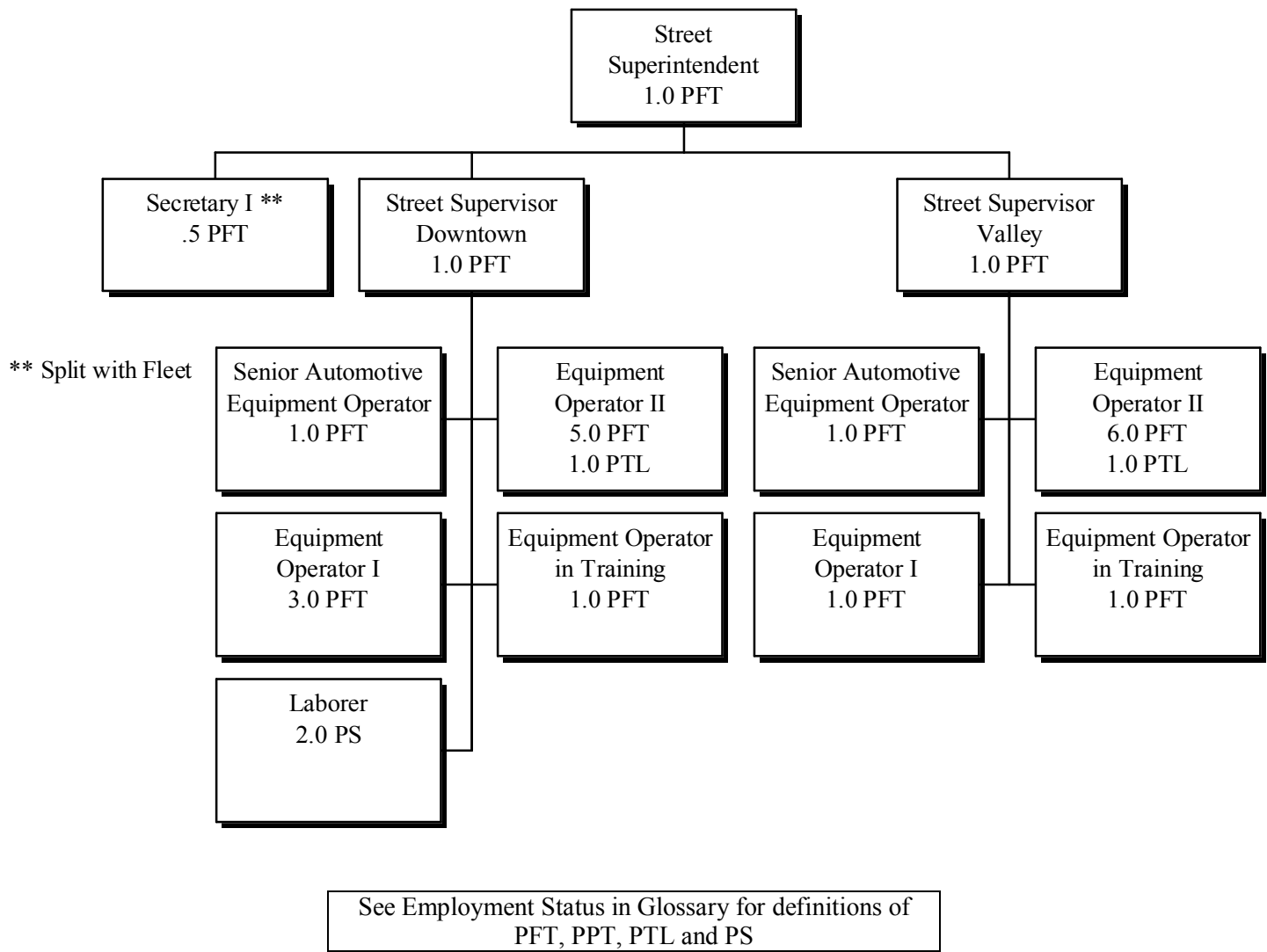
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Streets Superintendent	1.00	\$ 75,900	1.00	\$ 77,000	1.00	\$ 77,000
Streets Maintenance Supervisor	2.00	126,300	2.00	126,700	2.00	128,000
Sr. Automotive Equip Operator	2.00	109,400	2.00	112,300	2.00	112,300
Equipment Operator II	11.50	546,400	11.50	562,200	11.50	556,000
Equipment Operator I (1)	5.00	197,200	5.00	205,300	6.00	241,800
Seasonal Laborer	-	-	-	-	0.92	27,500
Secretary I	0.50	19,100	0.50	19,600	0.50	19,600
Equipment Operator in Training (1)	1.00	33,500	1.00	34,900	-	-
Snow Removal Temporaries	-	47,300	-	47,300	-	47,300
Work Force	-	47,600	-	50,100	-	49,000
Overtime	-	54,500	-	54,800	-	54,800
Benefits	-	504,700	-	572,300	-	551,500
Vacancy Factor	-	(17,700)	-	(18,700)	-	(18,800)
Total before increment	23.00	1,744,200	23.00	1,843,800	23.92	1,846,000
Increment						
Overtime	-	-	-	-	-	10,000
Benefits	-	-	-	-	-	2,600
Total after increment	23.00	\$ 1,744,200	23.00	\$ 1,843,800	23.92	\$ 1,858,600

(1) 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
Library Minor Contributions
Marine Passenger Fee

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 5,100	5,500	5,100	5,800	13,500
Interdepartmental Charges	7,900	7,200	7,200	7,600	10,800
Support to Visitor Services: Centennial Hall	402,800	318,800	318,800	318,800	392,100
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	537,000	425,000	425,000	425,000	522,900
Total Expenditures	952,800	756,500	756,100	757,200	939,300
FUNDING SOURCES:					
Hotel Tax Revenue	906,300	830,000	900,000	835,000	900,000
Fund Balance (To) From	46,500	(73,500)	(143,900)	(77,800)	39,300
Total Funding Sources	\$ 952,800	756,500	756,100	757,200	939,300
FUND BALANCE (DEFICIT)	\$ (57,700)	15,800	86,200	164,000	46,900

TOBACCO EXCISE TAX FUND

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 2,300	2,600	2,400	2,700	4,400
Interdepartmental Charges	2,000	1,900	1,900	2,000	3,500
Support to: Social Services Block Grants	65,000	275,000	275,000	287,000	331,000
Bartlett Regional Hospital	245,500	233,200	233,200	233,200	269,000
Total Expenditures	314,800	512,700	512,500	524,900	607,900
FUNDING SOURCES:					
Tobacco Excise Tax	311,700	500,000	665,000	505,000	580,000
Fund Balance (To) From	3,100	12,700	(152,500)	19,900	27,900
Total Funding Sources	\$ 314,800	512,700	512,500	524,900	607,900
FUND BALANCE (DEFICIT)	\$ 11,100	(1,600)	163,600	143,700	135,700

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 413,700	415,100	388,200	434,400	388,000
Interdepartmental Charges	287,500	297,400	297,400	315,000	310,700
Support to:					
Debt Service	293,100	293,600	293,600	1,660,200	1,660,200
General Fund - Areawide	13,667,800	14,640,500	14,640,500	14,817,500	11,829,700
Areawide Capital Projects	12,020,000	13,350,000	13,350,000	8,532,400	9,090,000
Eaglecrest	-	100,000	100,000	-	-
Fire Service Area	175,000	184,000	184,000	193,000	663,400
Roaded Service Area	2,462,000	2,560,000	2,560,000	2,665,000	5,757,400
Waste Management	-	171,700	171,700	-	-
Liquor Sales Tax to:					
Social Services Block Grants	30,000	110,000	110,000	115,000	120,800
Bartlett Regional Hospital	623,300	592,200	592,200	592,200	621,800
Total Expenditures	<u>29,972,400</u>	<u>32,714,500</u>	<u>32,687,600</u>	<u>29,324,700</u>	<u>30,442,000</u>
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	25,533,500	24,600,000	26,219,900	24,960,000	26,820,000
General Sales - 1%:					
JSD/BRH/Ice Rink	6,383,400	6,150,000	6,555,000	3,055,000	3,520,000
Liquor Sales Tax	743,800	680,000	725,000	700,000	740,000
Miscellaneous	41,100	43,700	43,700	42,900	43,700
Fund Balance (To) From	(2,729,400)	1,240,800	(856,000)	566,800	(681,700)
Total Funding Sources	<u>\$ 29,972,400</u>	<u>32,714,500</u>	<u>32,687,600</u>	<u>29,324,700</u>	<u>30,442,000</u>
FUND BALANCE	\$ 10,049,200	8,808,400	10,905,200	10,338,400	11,586,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to:					
Port Debt Service	\$ 1,138,800	1,138,000	1,138,000	1,025,000	1,225,000
Capital Projects	125,000	-	-	-	1,262,000
Total Expenditures	1,263,800	1,138,000	1,138,000	1,025,000	2,487,000
FUNDING SOURCES:					
Port Development Fees	1,099,800	944,200	1,389,000	977,700	2,031,700
Fund Balance (To) From	164,000	193,800	(251,000)	47,300	455,300
Total Funding Sources	\$ 1,263,800	1,138,000	1,138,000	1,025,000	2,487,000
FUND BALANCE	\$ 228,300	34,500	479,300	432,000	24,000

LIBRARY MINOR CONTRIBUTIONS FUND

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ -	4,800	4,800	4,800	4,800
Total Expenditures	-	4,800	4,800	4,800	4,800
FUNDING SOURCES:					
Donations	4,900	4,800	4,800	4,800	4,800
Fund Balance (To) From	(4,900)	-	-	-	-
Total Funding Sources	\$ -	4,800	4,800	4,800	4,800
FUND BALANCE	\$ 104,200	104,200	104,200	104,200	104,200

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to:					
General Fund	\$ 925,000	1,033,000	1,033,000	680,000	1,161,000
Roaded Service Area	572,000	658,000	658,000	658,000	775,000
Fire Service Area	60,300	70,000	70,000	70,000	91,000
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	97,000	100,000	100,000	100,000	100,000
Capital Transit	205,000	275,000	275,000	205,000	131,000
Dock	29,100	71,000	71,000	71,000	75,800
Port Debt Service	322,200	375,800	375,800	490,000	300,000
Capital Projects	1,719,200	2,020,600	2,020,600	-	1,964,000
Available for Capital Projects	-	-	-	2,240,700	-
Total Expenditures	<u>3,929,800</u>	<u>4,603,400</u>	<u>4,603,400</u>	<u>4,514,700</u>	<u>4,597,800</u>
FUNDING SOURCES:					
Marine Passenger Fee	4,052,000	4,297,000	4,411,800	4,468,000	4,634,000
Support from:					
General Fund	-	25,300	25,300	-	-
Roaded Service Area	-	12,500	12,500	-	-
Dock	-	14,600	14,600	-	-
Fund Balance (To) From	(122,200)	254,000	139,200	46,700	(36,200)
Total Funding Sources	<u>\$ 3,929,800</u>	<u>4,603,400</u>	<u>4,603,400</u>	<u>4,514,700</u>	<u>4,597,800</u>
FUND BALANCE	\$ 218,400	(35,600)	79,200	32,500	115,400

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 33,898,400	36,321,500	36,145,900	36,067,300	38,513,600
Commodities & Services	27,206,900	29,221,400	29,026,200	29,553,800	30,079,400
Capital Outlay	2,924,300	1,169,000	1,087,000	656,300	1,117,000
Debt Service	2,215,200	2,902,000	2,720,400	2,872,900	2,568,300
Reserve Contribution	1,500,000	3,275,000	3,255,000	2,335,000	1,737,000
Support to Marine Passenger Fee	-	14,600	14,600	-	-
Support to Capital Projects	1,493,000	4,875,000	4,875,000	1,525,000	1,970,000
Total Expenses	69,237,800	77,778,500	77,124,100	73,010,300	75,985,300
FUNDING SOURCES:					
User Fees	66,321,100	68,152,000	68,668,200	67,264,400	71,254,300
Rentals & Sales	2,657,900	2,664,400	2,594,200	2,671,200	2,688,900
Federal Revenues	154,100	229,000	169,400	220,000	170,400
State Revenues	303,400	330,000	305,000	330,000	305,000
Fines & Penalties	35,100	21,500	28,100	22,500	31,500
Interest	157,000	621,700	657,700	672,800	738,200
Other	86,200	101,000	85,000	101,000	107,000
Support from :					
Sales Tax	-	171,700	171,700	-	-
Liquor Tax	623,300	592,200	592,200	592,200	621,800
Tobacco Excise Tax	245,500	233,200	233,200	233,200	269,000
General Fund for bond payment	595,500	594,800	594,800	593,000	593,000
General Fund for Rainforest Recovery Center	205,700	195,400	195,400	195,400	195,400
Marine Passanger Fees	29,100	71,000	71,000	71,000	75,800
Debt Service	4,600	-	-	-	-
Special Assessments	-	25,000	25,000	-	1,000
Equity (To) From Fund Balance	(2,180,700)	3,775,600	2,733,200	43,600	(1,066,000)
Total Funding Sources	\$ 69,237,800	77,778,500	77,124,100	73,010,300	75,985,300

NOTES

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AIRPORT

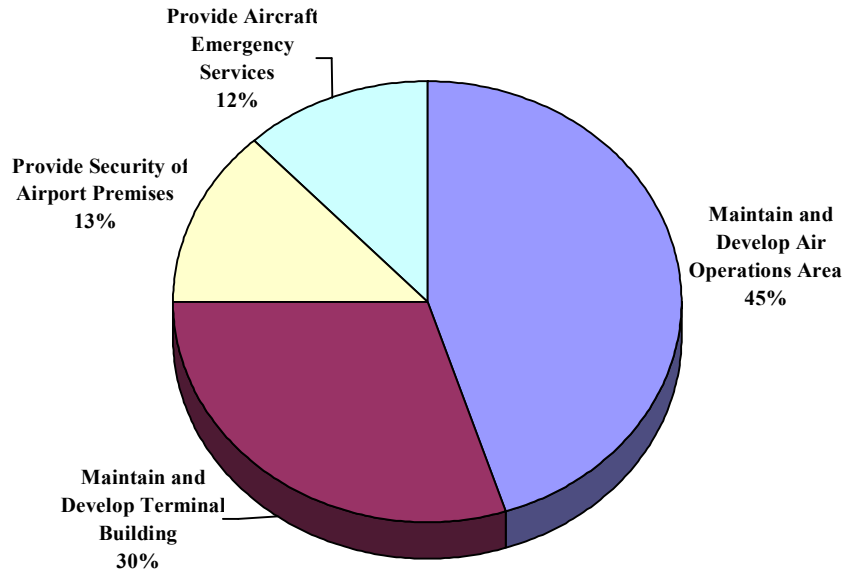
MISSION STATEMENT

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

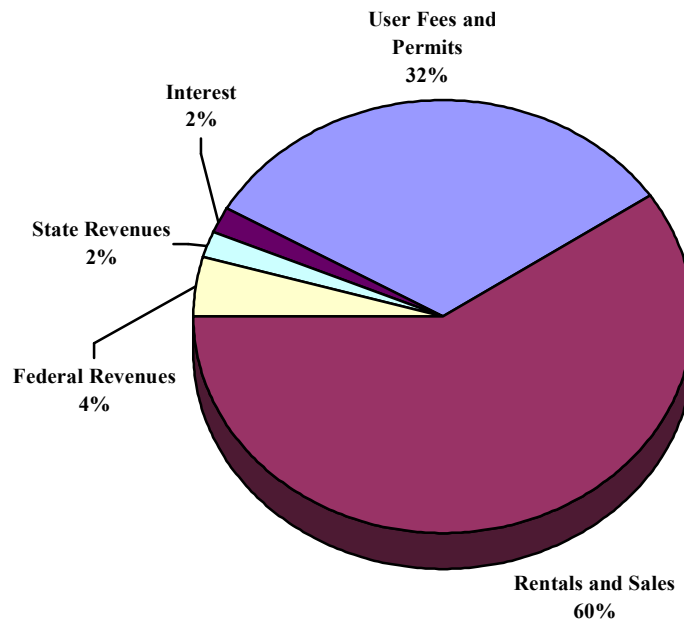
FY06 BUDGET

\$3,945,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,553,900	1,636,000	1,577,500	1,723,900	1,664,600
Commodities & Services	1,765,300	2,169,200	2,138,900	2,187,900	2,172,100
Capital Outlay	68,200	106,000	86,100	72,000	72,000
Contingency	-	75,000	55,000	75,000	37,000
Total Expenses	<u>3,387,400</u>	<u>3,986,200</u>	<u>3,857,500</u>	<u>4,058,800</u>	<u>3,945,700</u>
FUNDING SOURCES:					
User Fees and Permits	1,218,100	1,346,900	1,275,400	1,346,900	1,290,800
Rentals and Sales	2,315,600	2,306,200	2,296,000	2,313,000	2,390,700
Federal Revenues	154,100	229,000	169,400	220,000	170,400
State Revenues	82,000	80,000	80,000	80,000	80,000
Fines and Penalties	9,600	5,000	2,100	6,000	5,000
Interest-Investment/Delinquencies	17,600	64,600	70,100	70,400	78,700
Equity (To) From Fund Balance	(409,600)	(45,500)	(35,500)	22,500	(69,900)
Total Funding Sources	<u>\$ 3,387,400</u>	<u>3,986,200</u>	<u>3,857,500</u>	<u>4,058,800</u>	<u>3,945,700</u>
STAFFING	22.50	22.63	22.63	22.63	22.30
FUND BALANCE	\$ 2,193,600	2,239,100	2,229,100	2,206,600	2,299,000

BUDGET HIGHLIGHT

The Juneau International Airport's FY06 Adopted Budget is decrease of \$113,100 (2.8%) from the FY06 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$59,300 (3.4%) due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Changes in various revenues, although significant for the specific revenues, result in a net decrease of only \$20,700 (0.5%) in total.
- Contingency decreased by \$38,000 (50.1%).

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 Actuals</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%	20%	25%	50%
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%	79%	80%	85%
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%	90%	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 Actuals</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%	90%	90%	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 Actuals</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%	190%	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 Actuals</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

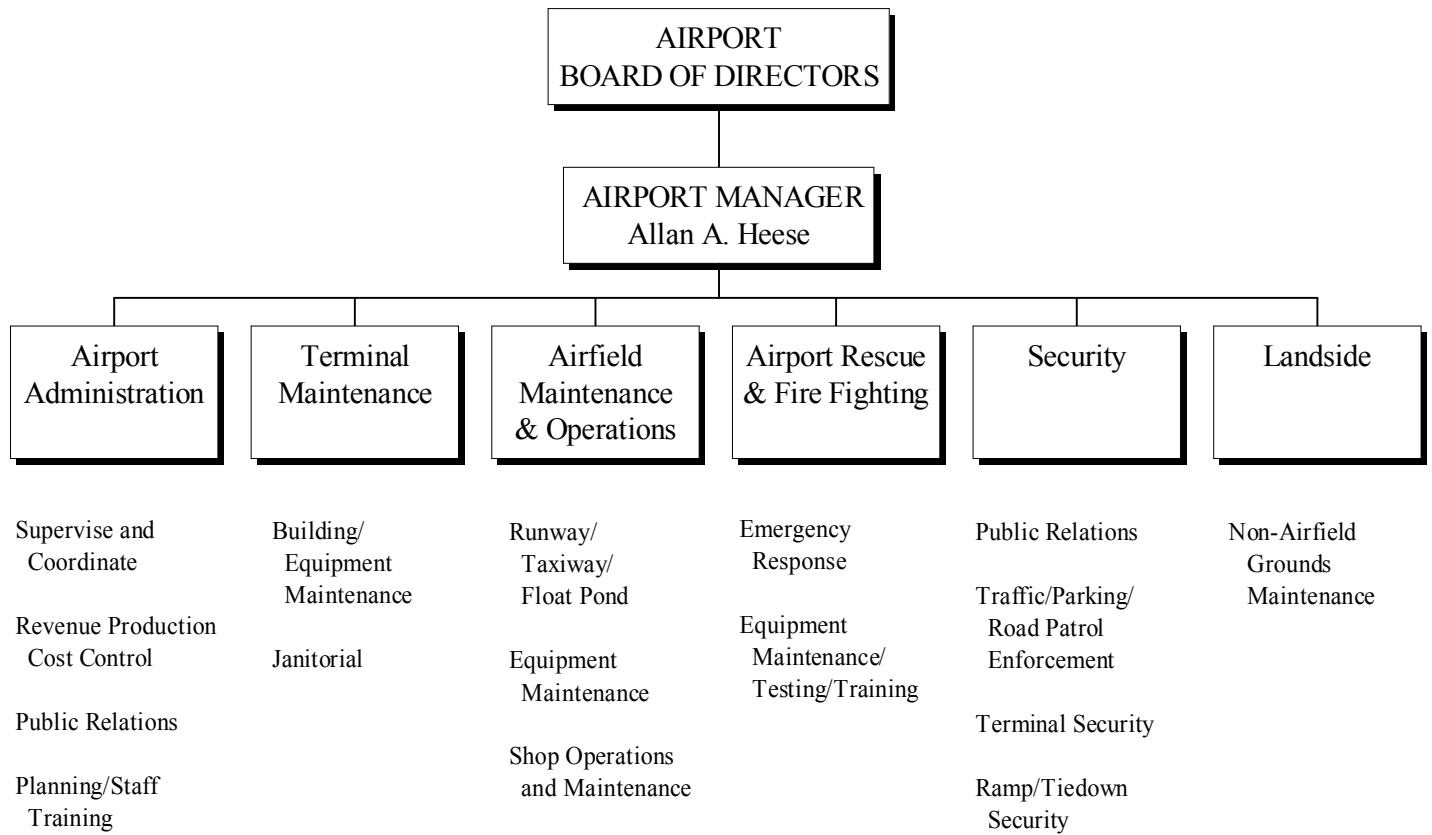
Includes: Fiscal year-end budget report and assessment of rates and charges model

Services Provided to: Traveling public, aeronautical users, City

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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%	100%	100%	100%

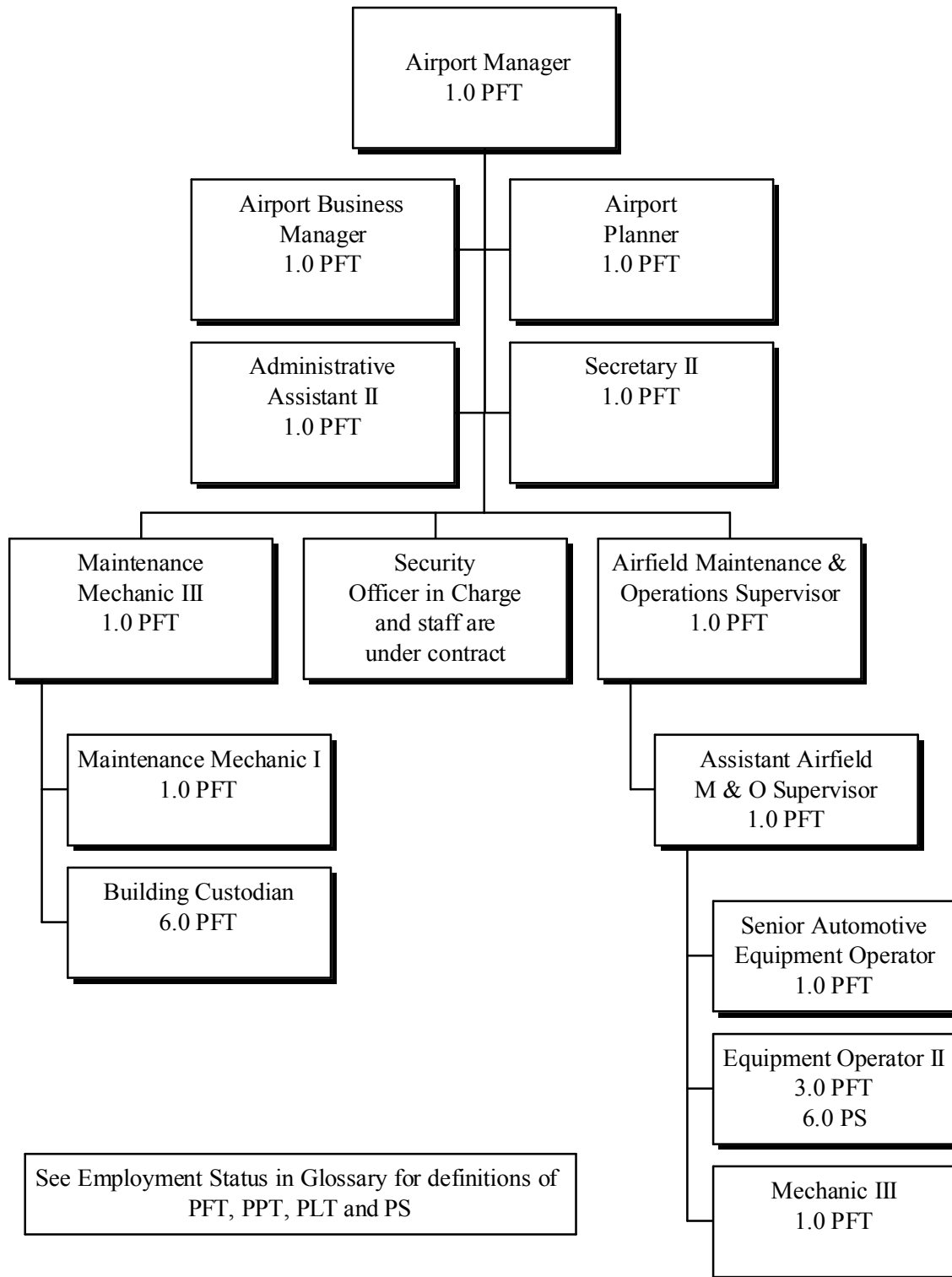
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 93,100	1.00	\$ 95,700	1.00	\$ 95,700
Airport Business Manager	1.00	56,700	1.00	59,200	1.00	59,200
Airport Planner	1.00	54,800	1.00	57,200	1.00	57,200
Secretary II	1.00	40,700	1.00	42,500	1.00	42,500
Administrative Assistant II	1.00	40,500	1.00	41,000	1.00	41,000
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	119,800	-	136,100	-	120,400
Salaries charged to CIPs	-	(25,000)	-	(30,000)	-	(30,000)
Total	5.00	381,600	5.00	402,700	5.00	387,000
Terminal Operations:						
Maintenance Mechanic III	1.00	54,700	1.00	55,500	1.00	55,500
Maintenance Mechanic I	1.00	48,200	1.00	49,000	1.00	49,000
Building Custodian	6.00	193,600	6.00	199,300	6.00	199,300
Overtime	-	3,500	-	3,500	-	3,500
Benefits	-	153,300	-	171,800	-	153,600
Total	8.00	453,300	8.00	479,100	8.00	460,900
Airfield Maintenance:						
Airport M&O Supervisor	1.00	63,200	1.00	64,600	1.00	64,600
Asst Airport M&O Supervisor	1.00	56,800	1.00	58,000	1.00	58,000
Sr. Equipment Operator	1.00	48,700	1.00	50,800	1.00	50,800
Equipment Operator II (1)	5.63	252,200	5.63	256,300	5.30	260,300
Automotive Mechanic III	1.00	49,800	1.00	52,000	1.00	52,000
Overtime	-	70,000	-	70,000	-	70,000
Benefits	-	229,400	-	258,900	-	229,500
Manpower	-	23,000	-	23,500	-	23,500
Total	9.63	793,100	9.63	834,100	9.30	808,700
Engineering Activities:						
Manpower	-	8,000	-	8,000	-	8,000
Total Budget	22.63	\$ 1,636,000	22.63	\$ 1,723,900	22.30	\$ 1,664,600

(1) An adjustment was made to the FTE number for the FY06 Adopted Budget. There is no financial impact.

NOTES

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HARBORS

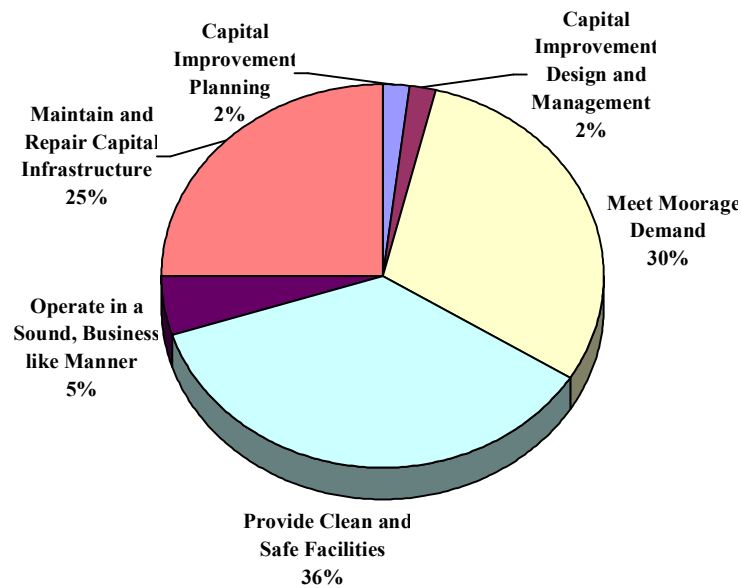
HARBORS MISSION STATEMENT

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.

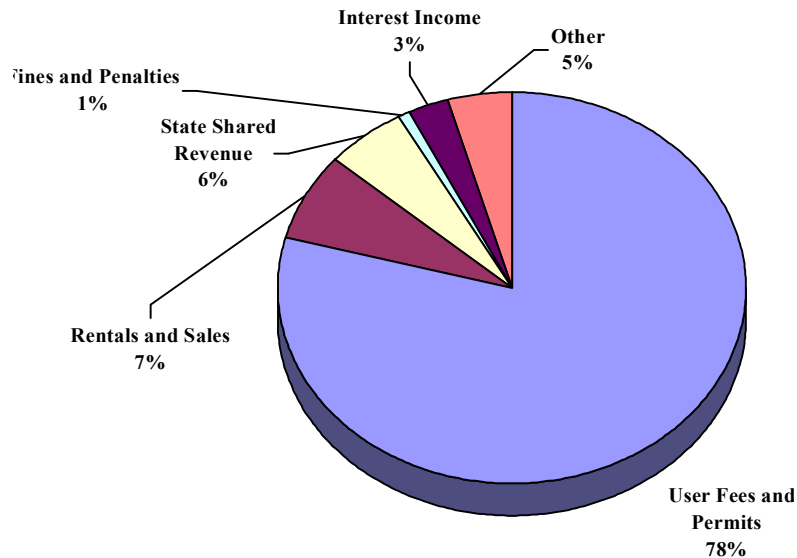
FY06 BUDGET FOR HARBORS

\$2,202,500

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals*	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 994,300	967,100	1,020,900	863,900	1,008,900
Commodities and Services	771,100	906,100	892,300	928,300	956,600
Capital Outlay	26,100	60,000	20,000	60,000	237,000
Total Expenses	1,791,500	1,933,200	1,933,200	1,852,200	2,202,500
FUNDING SOURCES:					
User Fees and Permits	1,388,200	1,353,000	1,396,500	1,357,000	1,838,800
Rentals and Sales	174,100	192,100	132,100	192,100	132,100
State Shared Revenue	221,400	250,000	225,000	250,000	225,000
Fines and Penalties	25,500	16,500	26,000	16,500	26,500
Interest Income	29,500	41,400	46,700	44,400	52,400
Equity From (To) Fund Balance	(47,200)	80,200	106,900	(7,800)	(72,300)
Total Funding Sources	\$ 1,791,500	1,933,200	1,933,200	1,852,200	2,202,500
STAFFING	14.50	11.29	11.29	10.32	12.59
FUND BALANCE	\$ 233,800	153,600	126,900	134,700	199,200

* The department is projecting their FY05 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY05, an additional appropriation request. The funding source for the additional appropriation will be user fees and fund balance.

BUDGET HIGHLIGHT

The Harbors Department's FY06 Adopted Budget is an increase of \$350,300 (18.9%) over the FY06 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$145,000 (16.8%) due to an increase in FTE's. It was determined that several positions that had been scheduled to be seasonal were needed as full-time in order to provide adequate maintenance to the keep the facilities in safe condition. The increase in Personnel Services is partially offset by the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Capital Outlay increased by \$177,000 due to the purchase of Dehart's Marina. Total price of the Dehart's Marina purchase is \$2.6 million with \$1 million down payment from Capital Project funds and \$1.6 million financed over 10 years at 5.5% interest, quarterly payments of about \$52,000. In FY06, only 3 quarterly payments, plus loan processing fees are anticipated.

HARBORS

CORE SERVICES

Capital Improvement Planning

Includes: Port Director and Port Engineer

Services Provided to: Docks and Harbors Board

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
% 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

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
% 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

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Number of vessels denied moorage.	-	-	-	-	-
Number of vessels on moorage waiting list	-	-	220	225	150

Provide Clean, Safe facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the public.

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Number of valid complaints	-	-	5	10	109
Number of accidents	-	-	1	-	1
Number of valid compliments	-	-	50	150	200

Operate in a Sound, Business-like manner

Includes: Port Director, Harbormaster

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

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Number of billing errors.	-	-	100	25	50
% of actual revenues versus budgeted revenues	-	-	94.8%	95%	96%
% of revenue growth	-	-	1%	-5%	5%
Number of audit irregularities	-	-	4	-	-

HARBORS

CORE SERVICES, CONTINUED

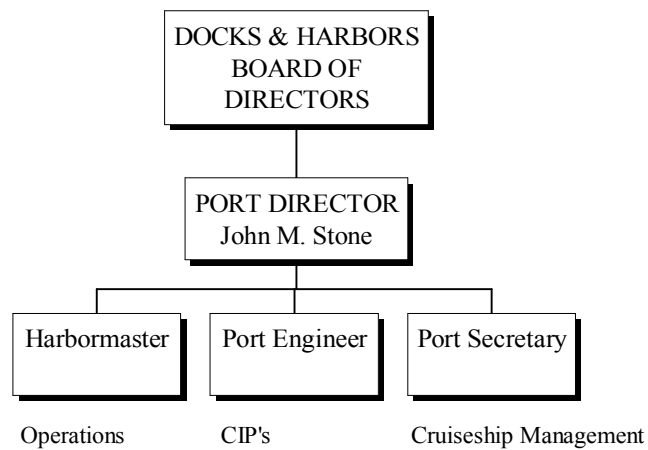
Maintain and Repair Capital Infrastructure

Includes: Port Engineer and Harbormaster

Services Provided to: Public

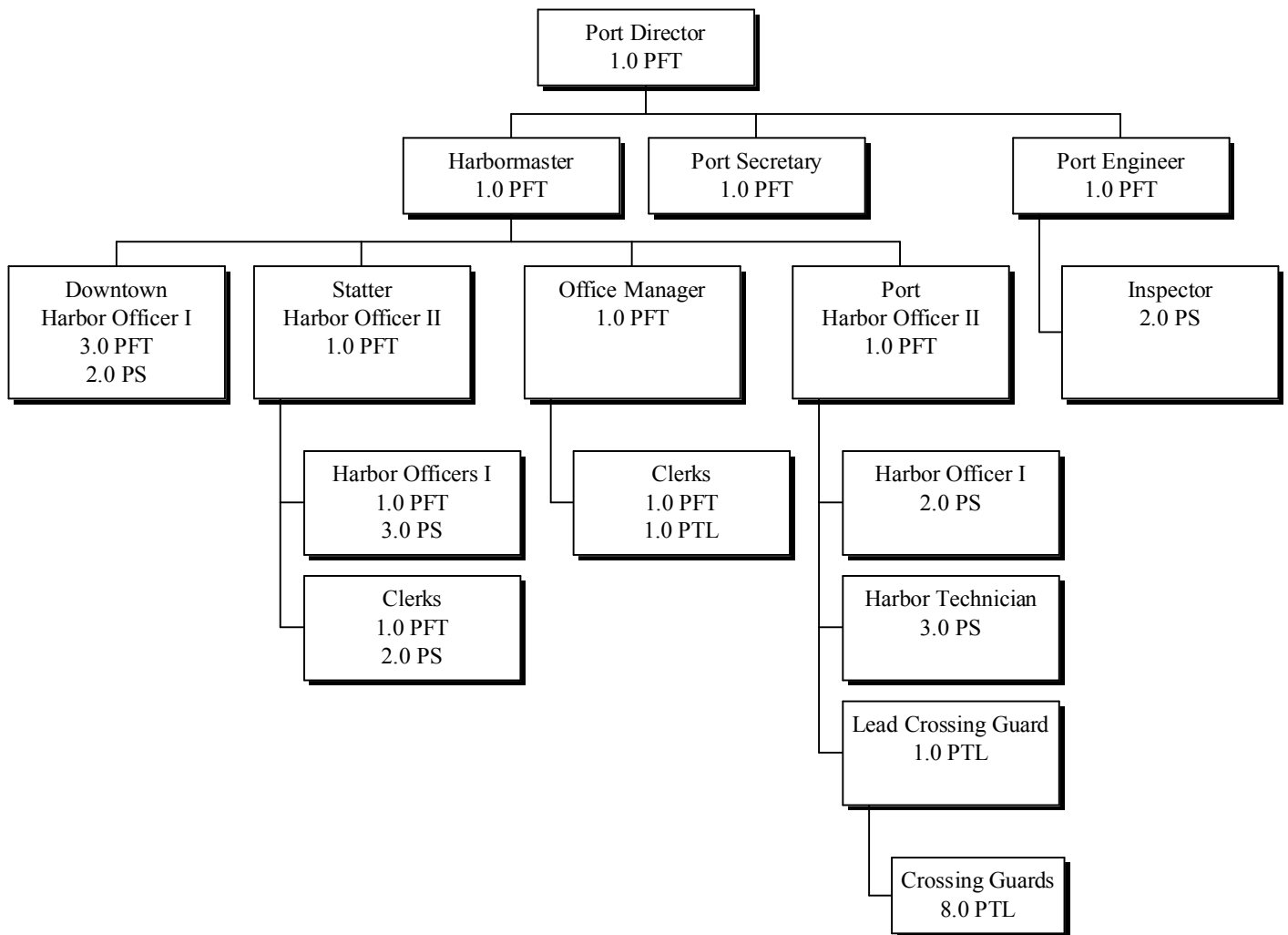
Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
% of deferred maintenance completed	-	-	<10%	5%	25%
% of repair-related complaints responded to within 24 hours	-	-	75%	60%	70%

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Port Director	0.25	\$ 24,100	0.25	\$ 23,900	0.25	23,200
Harbormaster	0.50	28,400	0.50	29,700	0.50	31,800
Office Manager	1.00	60,100	1.00	60,700	1.00	61,400
Operations Maintenance	-	-	-	-	1.00	61,400
Clerk	2.59	90,800	2.59	92,900	2.00	77,800
Harbor Officer II	2.50	141,200	2.50	145,100	1.50	84,200
Harbor Officer I	4.45	219,700	3.48	179,600	5.92	297,800
Harbor Technician	-	-	-	-	0.42	9,900
Shift Differential	-	34,700	-	35,400	-	35,400
Overtime	-	31,200	-	31,800	-	35,000
Benefits	-	249,500	-	264,800	-	291,000
Total	<u>11.29</u>	<u>\$ 879,700</u>	<u>10.32</u>	<u>\$ 863,900</u>	<u>12.59</u>	<u>\$ 1,008,900</u>

The Harbors Department had a staffing reorganization and reclassification that resulted in the elimination of several positions and creation of other positions in the department.

DOCKS

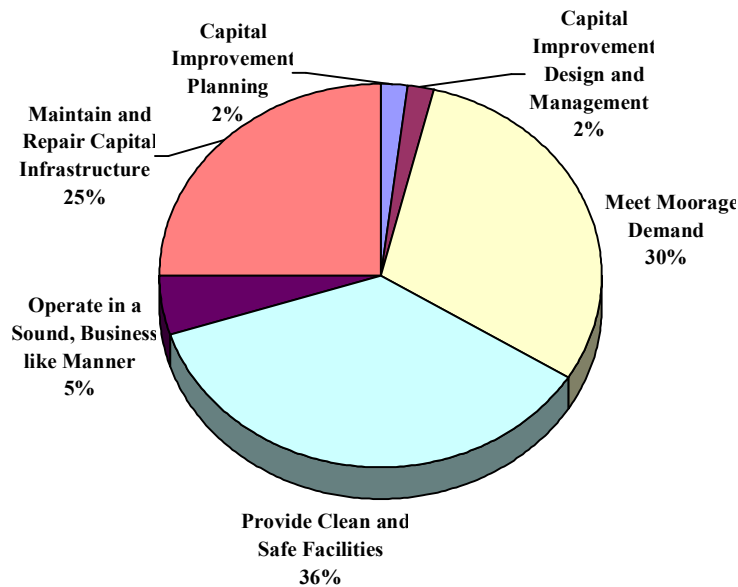
DOCKS MISSION STATEMENT

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.

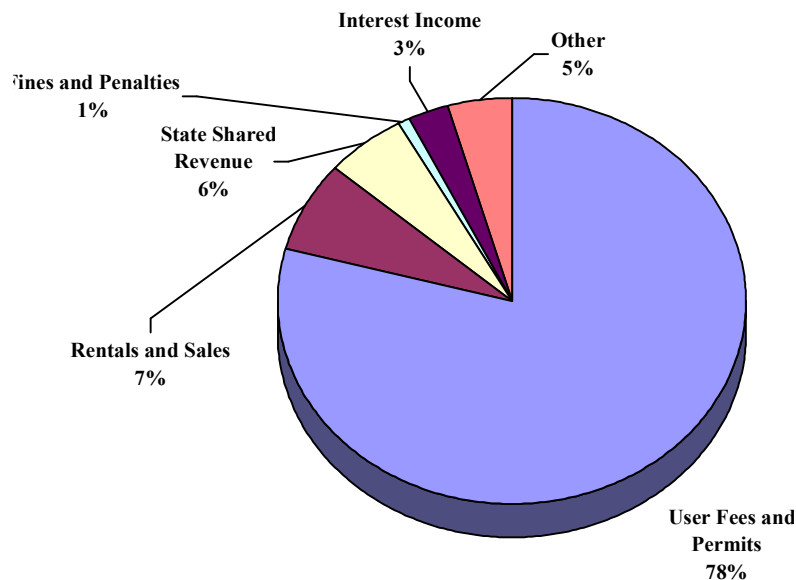
FY06 BUDGET FOR DOCKS

\$1,143,100

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 463,800	444,600	497,800	467,300	603,000
Commodities and Services	407,400	497,000	443,800	522,100	525,100
Capital Outlay	10,200	10,000	10,000	15,000	15,000
Transfers Out	-	14,600	14,600	-	-
Support to Capital Projects	550,000	500,000	500,000	400,000	-
Total Expenses	1,431,400	1,466,200	1,466,200	1,404,400	1,143,100
FUNDING SOURCES:					
User Fees and Permits	1,310,500	1,032,000	1,288,500	1,034,000	1,335,000
Rentals	168,200	166,100	166,100	166,100	166,100
Interest	20,600	30,500	50,200	33,200	56,300
Other	86,200	101,000	85,000	101,000	107,000
Support from Marine Passenger Fees	29,100	71,000	71,000	71,000	75,800
Equity From (To) Fund Balance	(183,200)	65,600	(194,600)	(900)	(597,100)
Total Funding Sources	\$ 1,431,400	1,466,200	1,466,200	1,404,400	1,143,100
STAFFING	7.75	8.99	8.99	8.99	11.29
FUND BALANCE	\$ 1,284,100	1,218,500	1,478,700	1,479,600	2,075,800

BUDGET HIGHLIGHT

The Docks Department's FY06 Adopted Budget is a decrease of \$261,300 (18.6%) from the FY06 Approved Budget.

The significant budgetary changes include:

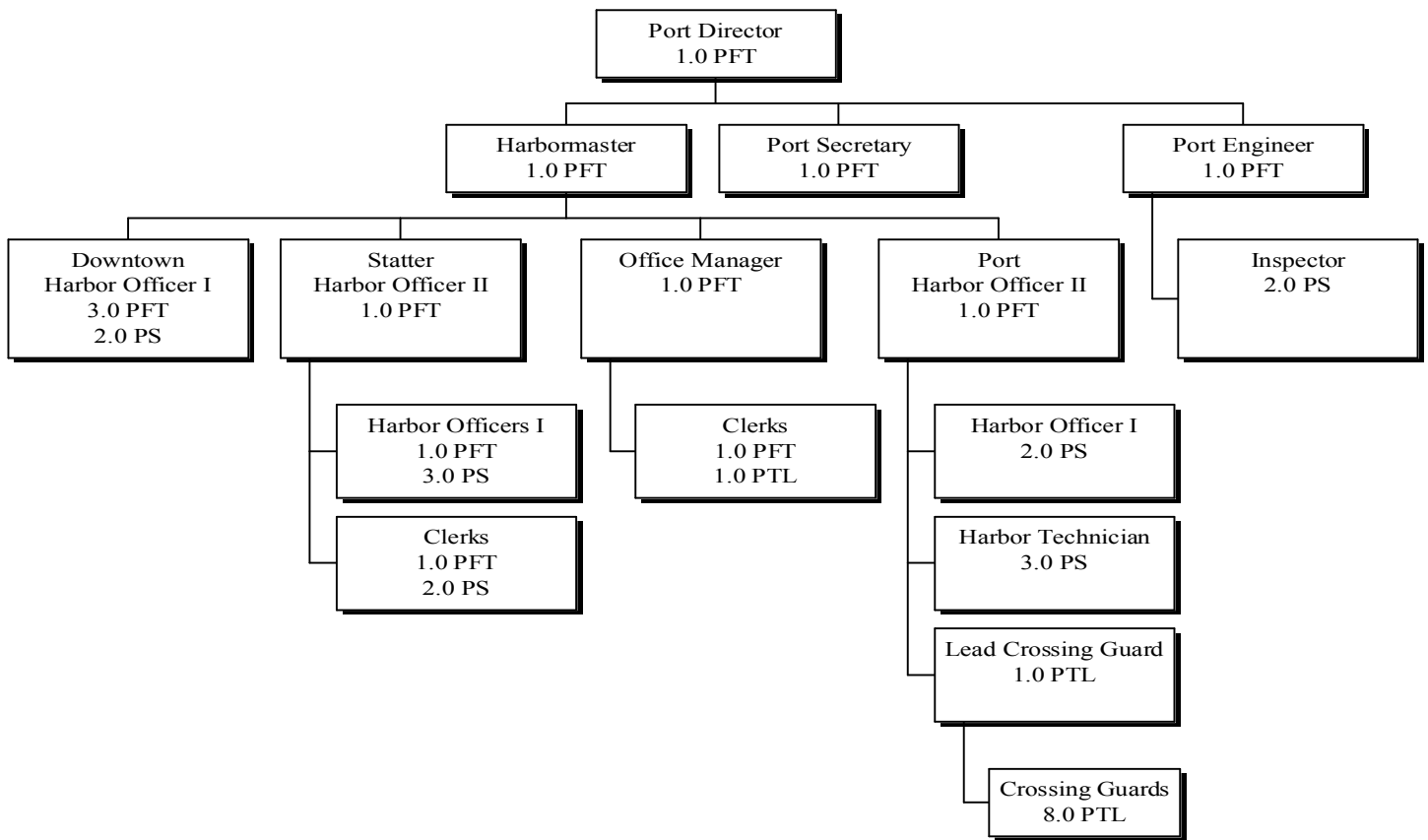
- Personnel Services increased \$135,700 (29.0%) due to an increase in FTE's. Docks has added two seasonal Harbor Officer positions to provide additional security for the City's U. S. Coast Guard approved security plan. A Construction Engineer and Construction Inspector have been added to work on capital projects on an "as needed" basis. The increase in Personnel Services is partially offset by the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Support to Capital Projects decreased by \$400,000 (100%) since Docks and Harbors Board is pending decision on what projects to fund in FY06.

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Operations:						
Port Director	0.75	\$ 73,400	0.75	\$ 73,500	0.75	69,500
Harbormaster	0.50	28,900	0.50	30,200	0.50	31,800
Port Engineer	1.00	70,000	1.00	71,800	1.00	72,300
Construction Inspector	-	-	-	-	0.50	34,000
Construction Engineer	-	-	-	-	0.50	34,000
Secretary	1.00	49,500	1.00	49,900	1.00	51,100
Harbor Officer II	1.34	62,400	1.34	65,700	0.50	27,900
Harbor Officer I	0.21	11,000	0.21	11,300	3.94	170,000
Harbor Tech - Port	1.26	32,700	1.26	34,100	0.42	11,600
Shift Differential	-	2,600	-	2,700	-	2,700
Overtime	-	10,000	-	10,200	-	14,000
Seasonal Labor	0.75	49,800	0.75	49,800	-	-
Lead Crossing Guard	0.42	11,900	0.42	12,300	0.42	11,000
Crossing Guards	2.72	36,800	2.72	36,800	1.76	40,500
Benefits	-	160,500	-	182,300	-	223,400
Reimbursement from Capital Projects	-	(154,900)	-	(163,300)	-	(190,800)
Total before adjustment	9.95	444,600	9.95	467,300	11.29	603,000
Adjustment						
Crossing Guards (1)	(0.96)	-	(0.96)	-	-	-
Total after adjustment	8.99	\$ 444,600	8.99	\$ 467,300	11.29	\$ 603,000

The Docks Department had a staffing reorganization and reclassification that resulted in the elimination of several positions and creation of other positions due to the department's efforts to focus on capital projects and development of a security plan.

(1) The Crossing Guard program is a relatively new program and as such has experienced fluctuation in projected vs. actual staffing levels. This has resulted in adjusting FTE's.

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.

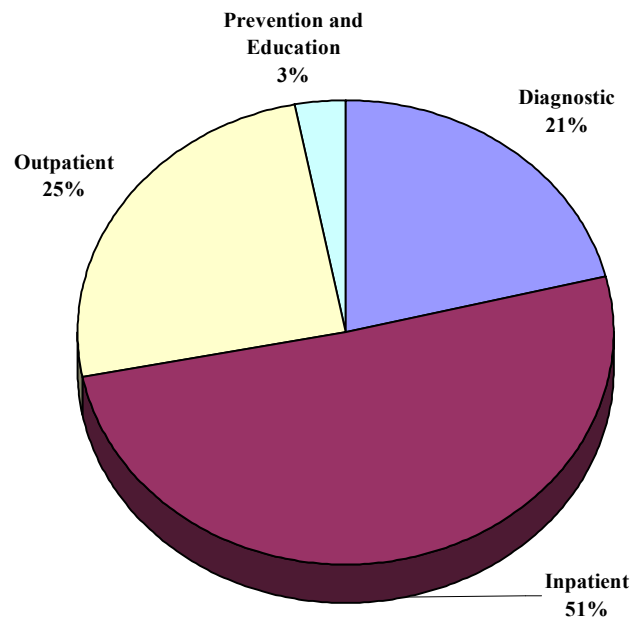
We want to make sure that the people and communities of Northern Southeast Alaska can depend on Bartlett Regional Hospital for their health care needs.

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

FY06 BUDGET

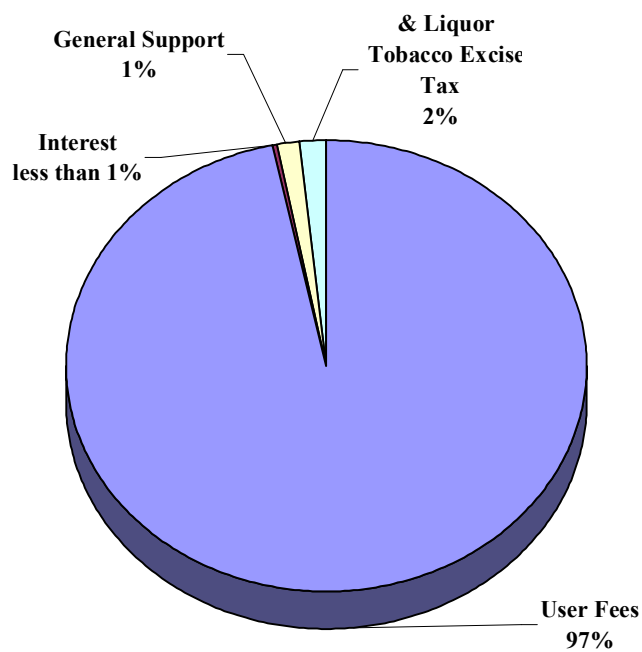
\$55,682,400

CORE SERVICES



HOSPITAL

FUNDING SOURCES



See the Glossary for definitions of terms.

HOSPITAL

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 27,299,600	29,209,800	29,209,800	28,691,800	31,070,000
Commodities and Services	20,266,000	20,537,800	20,537,800	20,845,300	21,321,800
Capital Outlay	2,731,200	600,000	600,000	216,300	500,000
Reserve Contribution	1,500,000	3,000,000	3,000,000	2,060,000	1,500,000
Debt Service	1,469,200	1,771,600	1,771,600	1,824,700	1,290,600
Total Expenses	53,266,000	55,119,200	55,119,200	53,638,100	55,682,400
FUNDING SOURCES:					
User Fees	51,781,600	53,023,300	53,023,300	52,054,300	55,196,900
Interest	21,400	175,900	206,700	191,600	232,100
Support from:					
General Fund for bond payment	595,500	594,800	594,800	593,000	593,000
General Fund for Rainforest Recovery Center	205,700	195,400	195,400	195,400	195,400
Liquor Tax	623,300	592,200	592,200	592,200	621,800
Tobacco Excise Tax	245,500	233,200	233,200	233,200	269,000
Debt Service	4,600	-	-	-	-
Equity (To) From Fund Balance	(211,600)	304,400	273,600	(221,600)	(1,425,800)
Total Funding Sources	\$ 53,266,000	55,119,200	55,119,200	53,638,100	55,682,400
STAFFING	358.61	362.48	362.48	362.48	374.05
FUND BALANCE	\$ 8,021,700	7,717,300	7,748,100	7,969,700	9,173,900

BUDGET HIGHLIGHT

Bartlett Regional Hospital's FY06 Adopted Budget is an increase of \$2,044,300 (3.8%) over the FY06 Approved Budget.

The significant budgetary changes include:

FY06

- Personnel Services increased \$2,378,200 (8.3%) due to a negotiated wage increase and PERS and health care cost increases. All hospitals were excluded from the State of Alaska's decision to reduce the PERS rate.
- Commodities and Services increased by \$476,500 (2.3%) due primarily to insurance cost increases.
- Capital Outlay increased \$283,700 (130.0%). Capital Outlay expenses vary greatly between fiscal years, which makes a year by year comparison difficult.
- Reserve Contribution decreased \$560,000 (27.0%). It is the Hospital's intention to contribute at least \$1.5 million into the reserve every year.
- Debt Service decreased \$534,100 (29.3%) due to the retirement of the '85 bond debt.
- Interest increased \$56,200 (21.9%) due to higher interest projections.

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>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%
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

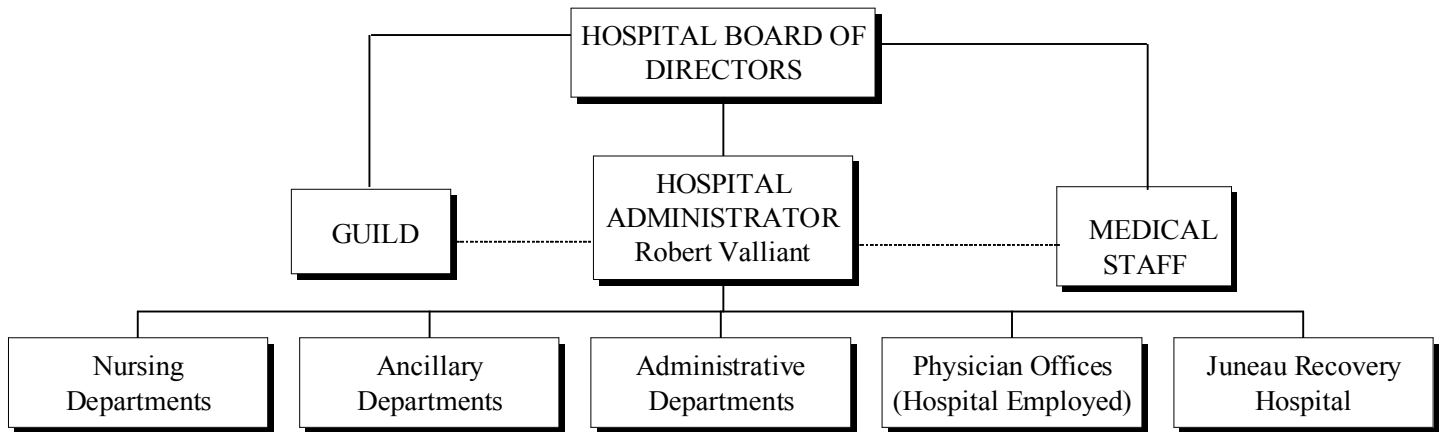
Includes: Kidsafe, Health Fairs

Services Provided to: Community

Key Measure	<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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Patient Care Administrator	1.00	134,500	1.00	138,500	1.00	139,200
Human Resources System Administrator	1.00	97,800	1.00	100,700	1.00	100,800
Director of Pharmacy	1.00	93,700	1.00	96,500	1.00	103,100
Director of Materials Mgmt	1.00	68,200	1.00	70,200	1.00	72,100
Director of Health Info Mgmt	1.00	68,400	1.00	70,500	1.00	69,100
Director of Social Work Services	1.00	76,200	1.00	78,500	1.00	78,300
Laboratory Manager	1.00	78,300	1.00	80,600	1.00	80,500
Radiology Manager	1.00	80,400	1.00	82,800	1.00	84,400
Facility Manager	1.00	73,500	1.00	75,700	1.00	74,200
Capital Project Manager	1.00	90,000	1.00	92,700	0.50	46,300
Information Systems Mgmt	1.00	81,000	1.00	83,400	1.00	86,000
Physical Rehab Manager	1.00	76,600	1.00	78,900	1.00	78,900
Dietary Assistant Manager	1.01	54,500	1.01	56,100	1.04	55,500
Patient Account Manager	1.00	84,000	1.00	86,500	1.00	84,800
Nutrition Manager	1.00	68,400	1.00	70,500	1.00	67,700
Controller	1.00	92,000	1.00	94,800	1.00	94,300
Trauma Coordinator	0.30	22,700	0.30	23,400	0.30	22,900
Nurse Manager	4.50	347,300	4.50	357,700	5.00	393,500
House Supervisor	4.24	338,500	4.24	348,700	4.46	363,700
Patient Education Coordinator	1.85	133,200	1.85	137,200	1.85	134,400
House Supervisor II	0.92	79,900	0.92	82,300	0.96	85,300
Utilization Review Coordinator	1.83	130,000	1.83	133,900	1.78	127,400
Nursing System Manager	1.00	81,700	1.00	84,200	1.00	82,400
Quality / Risk Manager	1.00	77,200	1.00	79,500	1.00	78,400
Education Director	1.00	76,300	1.00	78,600	1.02	79,600
Education Coordinator	1.65	110,800	1.65	114,100	1.65	117,000
Quality Assurance Coordinator	0.74	54,900	0.74	56,500	0.61	45,600
Cardiac Rehab Care Coordinator	0.77	58,500	0.77	60,300	0.76	58,100
Clinical Info Sys Coordinator	1.02	71,100	1.02	73,200	1.00	72,100
Clinical Assistant Manager	4.79	360,100	4.79	370,900	3.70	285,500
Clinical Nurse V	5.14	393,500	5.14	405,300	6.98	542,400
Clinical Nurse IV	9.68	698,200	9.68	719,100	6.97	493,500
Clinical Nurse III	41.98	2,984,700	41.98	3,074,200	48.15	3,431,100
Clinical Nurse II	13.82	768,800	13.82	791,900	9.96	604,700
Clinical Nurse I	-	-	-	-	1.26	70,800
Licensed Practical Nurse	3.27	158,300	3.27	163,000	5.15	273,400
Dive Supervisor	0.03	1,900	0.03	2,000	0.12	7,400
Pharmacist	3.90	402,000	3.90	414,100	4.65	456,500
Physical Therapist	6.22	420,200	6.22	432,800	7.18	490,700
Occupational Therapist	1.92	130,400	1.92	134,300	1.92	133,200
Respiratory Therapist	2.48	161,700	2.48	166,600	2.57	166,800
Respiratory Therapy Clinical Coordinator	1.11	79,000	1.11	81,400	1.00	71,200
Compliance Officer	0.50	35,200	0.50	36,300	1.00	71,000

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Dietician	0.98	53,700	0.98	55,300	1.00	55,000
Accountant	1.00	54,100	1.00	55,700	1.00	54,800
Grant Writer	0.75	35,200	0.75	36,300	0.75	37,500
Assistant Radiology Manager	1.07	99,800	1.07	102,800	1.34	127,900
Physician Services Director	1.00	71,300	1.00	73,400	1.00	78,900
Patient Access Services Sup.	1.00	52,100	1.00	53,700	1.03	55,200
Collection Supervisor	1.00	50,800	1.00	52,300	1.02	52,500
Patient Account Supervisor	1.00	51,600	1.00	53,100	1.10	58,000
Physician Office Manager	2.00	117,200	2.00	120,700	1.00	48,800
Physician Office Manager II	-	-	-	-	1.00	70,500
Social Worker	1.10	63,900	1.10	65,800	1.24	71,400
Substance Abuse Counselor	0.02	1,300	0.02	1,300	-	-
Social Work Services Assistant	0.77	37,400	0.77	38,500	0.76	39,800
Social Work Services Associate	2.01	112,100	2.01	115,500	2.03	115,200
Activities Program Coordinator	0.55	24,100	0.55	24,800	0.50	19,100
Medical Assistant II	-	-	-	-	1.00	39,600
Histology Tech II	1.10	60,800	1.10	62,600	1.05	58,000
Laboratory - Med Tech II	5.01	320,400	5.01	330,000	4.92	318,400
Laboratory - Med Tech	5.61	346,300	5.61	356,700	5.31	335,200
Laboratory - Aide	1.03	32,600	1.03	33,600	-	-
Laboratory - Aide II	3.10	117,100	3.10	120,600	4.66	173,800
Histology Tech	1.05	49,200	1.05	50,700	1.00	48,300
Histology Assistant	1.04	35,100	1.04	36,200	1.00	34,100
OR - Support Tech	4.78	265,500	4.78	273,500	5.88	303,000
Mental Health Assistant I	4.08	154,600	4.08	159,200	2.25	94,900
Therapy Aide / Clerk	2.00	61,300	2.00	63,100	2.00	64,900
Certified Nurse Asst I	0.75	30,300	0.75	31,200	2.17	79,900
Radiology Tech III	7.04	443,200	7.04	456,500	4.13	302,100
Radiology Tech II	2.36	156,100	2.36	160,800	4.00	246,100
Nuclear Med Tech II	1.02	83,600	1.02	86,100	1.06	64,400
CT Scan Tech II	1.25	99,700	1.25	102,700	1.41	107,600
Special Imaging Coordinator	1.53	117,500	1.53	121,000	1.30	101,100
Radiology Coordinator	1.07	75,200	1.07	77,500	1.08	72,500
Ultrasound Tech III	2.35	187,000	2.35	192,600	1.88	161,600
Ultrasound Tech II	1.16	85,200	1.16	87,800	1.66	109,200
Ultrasound Tech I	-	-	-	-	0.31	18,000
Health Info Mgmt Tech II	3.00	124,400	3.00	128,100	3.00	125,400
Health Info Mgmt Tech I	7.46	293,900	7.46	302,700	7.55	299,000
Inside Tender	0.08	4,100	0.08	4,200	0.07	3,300
Mental Health Asst II	2.16	109,700	2.16	113,000	2.29	106,500
Certified Nurse Asst II	15.93	624,500	15.93	643,200	13.63	604,100
Pharmacy Tech III	1.00	39,300	1.00	40,500	1.00	39,500
Pharmacy Tech II	1.05	39,100	1.05	40,300	1.18	42,500
Pharmacy Tech I	1.10	38,400	1.10	39,600	1.50	57,600

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Operations Support Tech	1.00	40,300	1.00	41,500	2.00	96,900
Network Support Tech	2.13	130,100	2.13	134,000	2.10	133,300
Network Administrator	1.11	73,500	1.11	75,700	1.02	73,900
Business Systems Analyst	1.03	71,700	1.03	73,900	1.00	71,700
Interns	-	-	-	-	0.19	3,900
Administrative Assistant	3.00	117,100	3.00	120,600	3.01	119,700
HR Assistant	1.00	43,700	1.00	45,000	1.00	47,200
Executive Assistant	1.00	47,400	1.00	48,800	1.00	47,900
Administrative Clerk	2.00	58,300	2.00	60,000	2.09	64,300
HR Admin Clerk	1.01	30,200	1.01	31,100	-	-
Patient Accounts Clerk	8.92	303,500	8.92	312,600	8.79	298,700
Physician Billing Clerk	2.51	93,600	2.51	96,400	2.46	81,800
Secretary	1.00	32,900	1.00	33,900	1.00	34,000
Physician Billing Clerk II	3.01	108,900	3.01	112,200	4.22	144,600
Accounting Clerk I	1.00	37,200	1.00	38,300	1.00	30,200
Administrative Clerk II	4.98	165,200	4.98	170,200	5.35	169,200
Insurance Verification Clerk	2.00	76,400	2.00	78,700	2.00	73,700
Patient Account Services Clerk	8.12	311,800	8.12	321,200	1.00	34,700
Patient Account Services Rep	-	-	-	-	7.17	279,800
Patient Account Services Spec	2.00	83,300	2.00	85,800	1.92	78,500
Office Receptionist	0.19	6,600	0.19	6,800	-	-
Diag Im Office Supervisor	-	-	-	-	1.05	40,300
Buyer	1.00	45,800	1.00	47,200	1.50	57,000
Storeroom Clerk II	1.00	34,400	1.00	35,400	1.00	33,500
Storeroom Clerk I	1.00	26,800	1.00	27,600	1.00	25,500
Accounting Clerk II	1.00	37,900	1.00	39,000	1.00	39,000
Unit Clerk	4.70	161,400	4.70	166,200	4.10	142,200
Timekeeper/Outside Tender	0.04	1,700	0.04	1,800	0.06	2,100
Surgical Services Scheduler	2.00	68,900	2.00	71,000	1.00	35,900
Surgical Support Tech	1.02	34,000	1.02	35,000	1.00	29,200
Cook	5.80	238,900	5.80	246,100	6.78	267,000
Diet Aide	9.51	313,300	9.51	322,700	8.51	289,500
Lead Security Officer	1.02	40,300	1.02	41,500	1.00	40,000
Security Officer	4.40	152,800	4.40	157,400	4.18	148,300
Lead Housekeeper	1.00	39,800	1.00	41,000	1.00	46,600
Housekeeper	16.00	501,400	16.00	516,400	16.03	501,800
Housekeeper Aide	0.26	5,200	0.26	5,400	0.23	4,500
Lead Maintenance Mechanic	1.02	66,200	1.02	68,200	1.03	65,600
Bio-Med Tech	1.00	56,300	1.00	58,000	1.00	58,400
Maintenance Mechanic II	1.02	57,100	1.02	58,800	2.21	122,800
Maintenance Mechanic I	3.05	117,800	3.05	121,300	2.10	82,300
Psychiatrist	1.00	165,500	1.00	170,500	-	-
Adult Psychiatrist	0.75	127,800	0.75	131,600	1.00	177,900

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Child Psychiatrist	1.00	175,900	1.00	181,200	1.00	183,500
Psychiatric Services Director	1.00	179,000	1.00	184,400	1.00	186,700
Senior Psychiatrist	0.50	101,000	0.50	104,000	1.00	210,800
Orthopedic Surgeon	-	-	-	-	0.92	346,100
Benefits	-	7,466,400	-	7,690,400	-	9,480,500
Total BRH Employees	332.10	26,359,600	332.10	27,150,400	339.55	29,470,000
Rainforest Recovery Center Employees						
Nurse Manager	0.50	38,000	0.50	39,100	-	-
Behavioral Health Administrator	1.00	93,600	1.00	96,400	1.00	81,500
Clinical Assistant Manager	0.95	69,200	0.95	71,300	1.00	67,700
Clinical Nurse III	3.00	205,700	3.00	211,900	5.05	354,200
Clinical Nurse II	0.98	62,700	0.98	64,600	-	-
Licensed Practical Nurse	2.03	103,800	2.03	106,900	2.50	126,900
Substance Abuse Counselor	5.08	278,000	5.08	286,300	5.26	300,000
Social Work Services	-	-	-	-	1.00	54,200
Activities Program Coordinator	0.50	21,500	0.50	22,100	0.50	25,400
Mental Health Clinician	1.05	64,000	1.05	65,900	1.00	61,000
Certified Nurse Asst I	-	-	-	-	1.01	40,400
Certiified Nurse Asst II	1.02	42,800	1.02	44,100	-	-
Emergency Medical Technician	6.25	259,700	6.25	267,500	7.60	307,700
Administrative Assistant	1.00	39,700	1.00	40,900	1.05	42,300
Administrative Clerk	1.00	35,100	1.00	36,200	1.00	27,900
Physician Billing Clerk	-	-	-	-	1.00	32,300
Administrative Clerk II	-	-	-	-	1.00	34,000
Insurance Verfication Clerk	1.00	33,700	1.00	34,700	-	-
Office Receptionist	1.53	48,700	1.53	50,200	1.53	44,500
Senior Psychiatrist	0.50	100,300	0.50	103,300	-	-
Total RRC Employees	27.38	1,496,500	27.38	1,541,400	31.50	1,600,000
Total Hospital Employees	359.48	27,856,100	359.48	28,691,800	371.05	31,070,000
Contract Employees:						
Administrator / CEO	1.00	178,500	1.00	183,900	1.00	181,800
Chief Financial Officer	1.00	127,900	1.00	131,700	1.00	130,200
Dietary Manager	1.00	60,500	1.00	62,300	1.00	72,000
Total Contract Employees	3.00	366,900	3.00	377,900	3.00	384,000
Total Budget	362.48	\$ 28,223,000	362.48	\$ 29,069,700	374.05	\$ 31,454,000

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

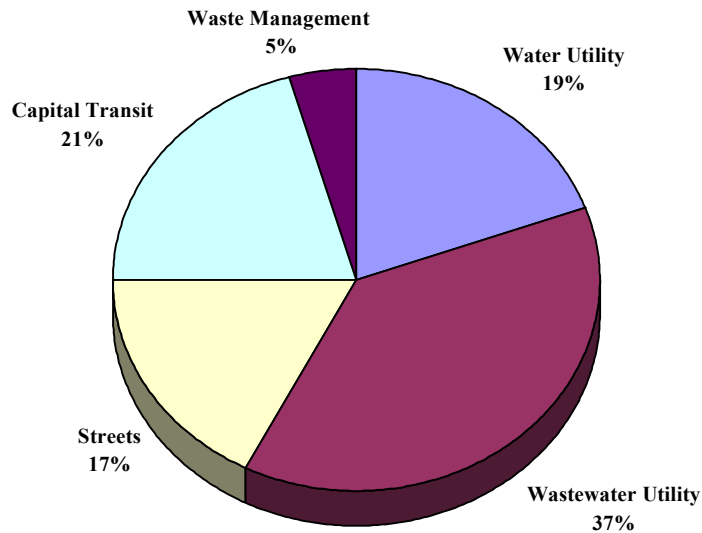
SEWER

MISSION STATEMENT

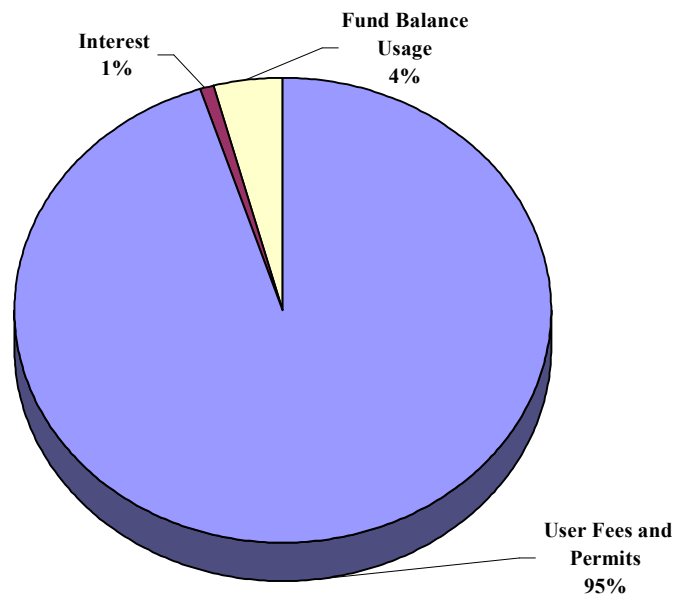
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY06 BUDGET FOR WASTEWATER UTILITY \$7,953,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

SEWER

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 2,553,900	2,850,700	2,680,400	3,019,800	2,932,900
Commodities and Services	2,461,100	3,016,400	3,001,300	3,063,000	3,102,600
Capital Outlay	88,600	253,000	230,900	253,000	253,000
Debt Service	542,400	873,900	624,500	790,700	944,700
Support to Capital Projects	24,600	2,175,000	2,175,000	-	720,000
Total Expenses	5,670,600	9,169,000	8,712,100	7,126,500	7,953,200
FUNDING SOURCES:					
User Fees and Permits	6,837,800	7,423,200	7,680,300	7,423,200	7,564,800
Interest	7,600	79,000	59,200	86,000	66,400
Support from Special Assessments	-	25,000	25,000	-	1,000
Equity (To) From Fund Balance	(1,174,800)	1,641,800	947,600	(382,700)	321,000
Total Funding Sources	\$ 5,670,600	9,169,000	8,712,100	7,126,500	7,953,200
STAFFING	35.00	35.00	35.00	35.00	35.00
FUND BALANCE	\$ 3,735,500	2,093,700	2,787,900	3,170,600	2,466,900

BUDGET HIGHLIGHT

The Public Works Wastewater Divisions' FY06 Adopted Budget is an increase of \$826,700 (11.6%) over the FY06 Approved Budget.

The significant budgetary changes include:

- The decrease in Personnel Services is due to the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Fuel costs increased by \$153,800 (74.3%) due to increased fuel prices.
- Support to Capital Projects increased by \$720,000 for upcoming projects including sewer main replacements and upgrades.
- Debt service payments increased by \$154,000 (19.5%) due to new ADEC loans.

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

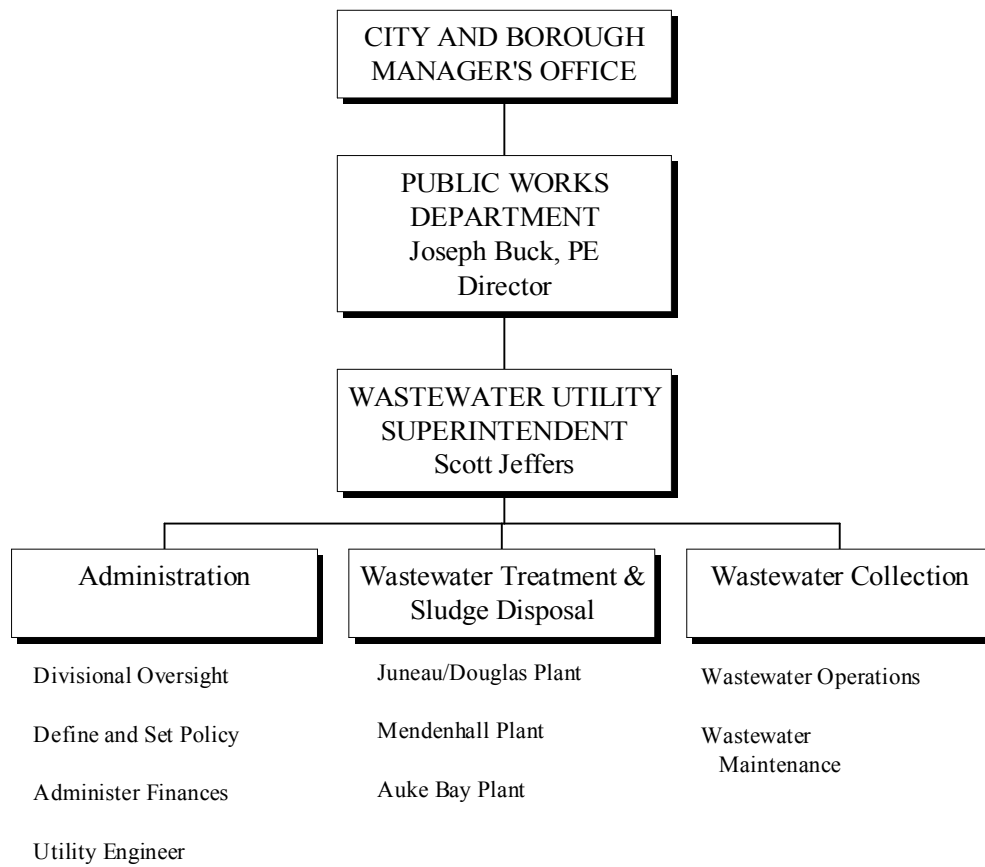
Includes: Juneau-Douglas Wastewater Treatment Plant, Mendenhall Wastewater Treatment Plant, Auke Bay Wastewater Treatment Plant, Collection System Operations and Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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%	97.8%	98.0%	97.5%
Percentage of collection mainlines cleaned per year	50%	30%	20%	40%	50%
Damage claim awards as a percentage of Division approved operating budget	3.94%	-	0.15%	1.45%	0.05%

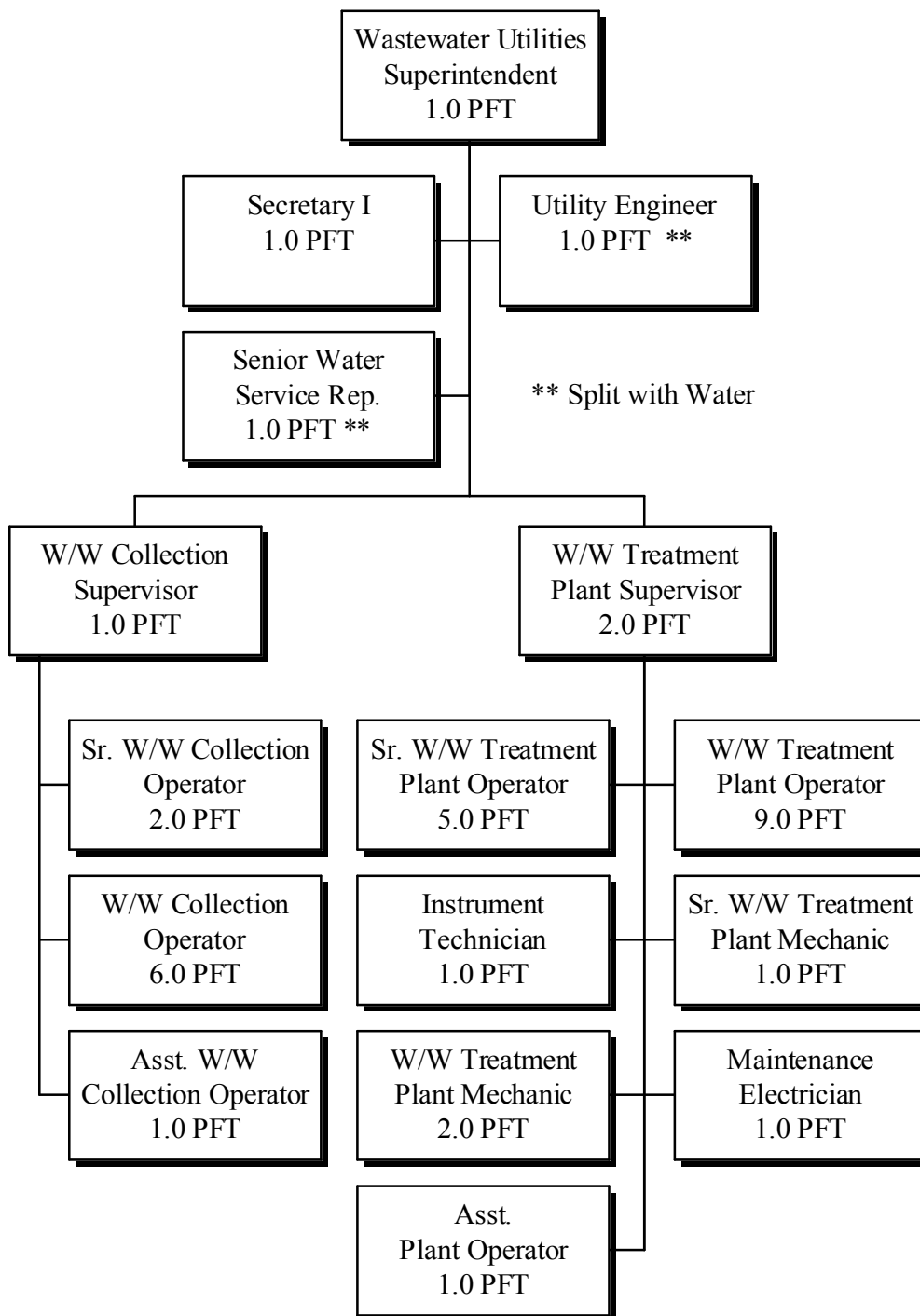
SEWER

FUNCTIONAL ORGANIZATION CHART



SEWER

STAFFING ORGANIZATION CHART



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

SEWER

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Wastewater Treatment and						
Sludge Disposal:						
Utilities Superintendent	1.00	\$ 76,300	1.00	\$ 78,700	1.00	\$ 78,700
Plant Supervisors	2.00	125,300	2.00	128,800	2.00	128,800
Senior Plant Operator	5.00	270,400	5.00	277,100	5.00	267,300
Plant Operator	9.00	444,000	9.00	454,200	9.00	447,900
Assistant Plant Operator	1.00	43,200	1.00	45,100	1.00	43,700
Collection Supervisor	1.00	66,500	1.00	67,500	1.00	67,500
Senior Collection Operator	2.00	116,500	2.00	118,500	2.00	118,500
Collection Operator	6.00	308,500	6.00	315,600	6.00	315,500
Assistant Collection Operator	1.00	41,900	1.00	43,700	1.00	43,700
Instrument Technician	1.00	53,500	1.00	55,100	1.00	55,600
Maintenance Electrician	1.00	46,500	1.00	49,000	1.00	52,900
Senior Plant Mechanic	1.00	55,800	1.00	56,700	1.00	56,700
Plant Mechanic	2.00	93,000	2.00	97,100	2.00	97,100
Utility Engineer	0.50	35,700	0.50	36,300	0.50	36,200
Sr. Water Service Representative	0.50	28,800	0.50	29,600	0.50	29,600
Secretary I	1.00	38,500	1.00	39,200	1.00	39,200
Overtime	-	127,400	-	129,400	-	129,400
Benefits	-	804,800	-	920,700	-	846,800
Vacancy Factor	-	(25,700)	-	(27,300)	-	(27,300)
Work Force	-	99,800	-	104,800	-	105,100
Total Budget	<u>35.00</u>	<u>\$ 2,850,700</u>	<u>35.00</u>	<u>\$ 3,019,800</u>	<u>35.00</u>	<u>\$ 2,932,900</u>

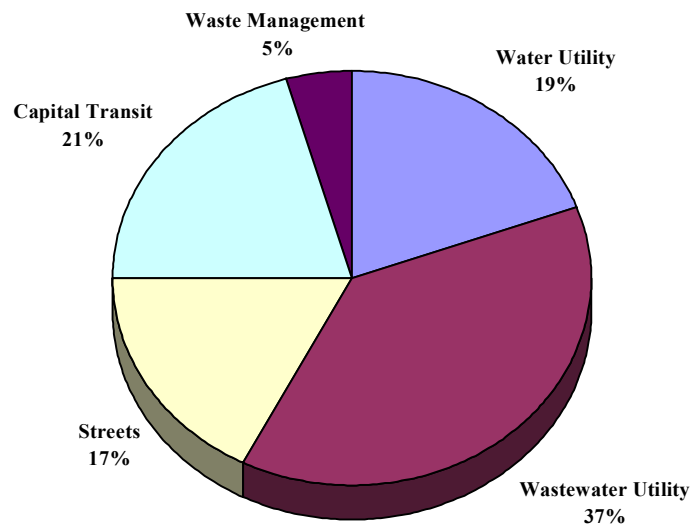
WATER

MISSION STATEMENT

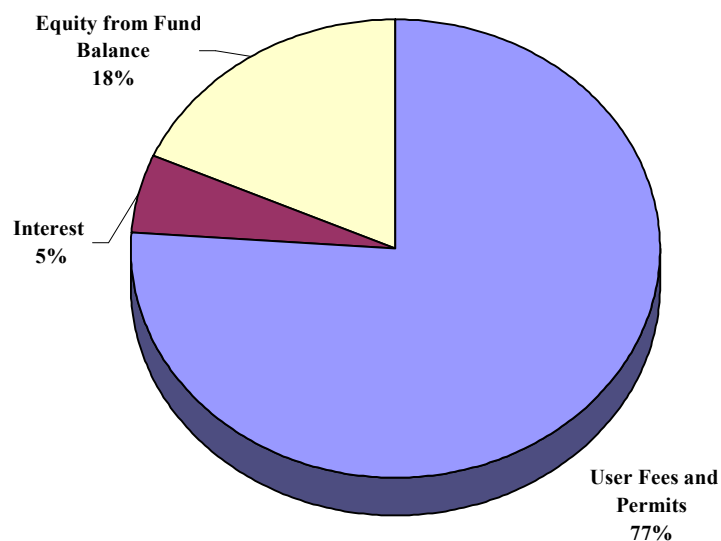
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY06 BUDGET FOR WATER UTILITY \$4,143,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 990,800	1,164,100	1,109,800	1,248,400	1,183,100
Commodities and Services	895,100	1,129,100	1,080,600	1,177,200	1,137,300
Capital Outlay	-	40,000	40,000	40,000	40,000
Debt Service	203,600	256,500	324,300	257,500	333,000
Reserve Contribution	-	200,000	200,000	200,000	200,000
Support to Capital Projects	918,400	2,200,000	2,200,000	1,125,000	1,250,000
Total Expenses	3,007,900	4,989,700	4,954,700	4,048,100	4,143,400
FUNDING SOURCES:					
User Fees and Permits	3,049,800	3,220,000	3,246,300	3,220,000	3,157,000
Interest	54,300	190,300	197,500	207,200	221,700
Equity (To) From Fund Balance	(96,200)	1,579,400	1,510,900	620,900	764,700
Total Funding Sources	\$ 3,007,900	4,989,700	4,954,700	4,048,100	4,143,400
STAFFING	14.75	14.75	14.75	14.75	14.75
FUND BALANCE	\$ 4,946,800	3,367,400	3,435,900	2,815,000	2,671,200

BUDGET HIGHLIGHT

The Public Works Water Utility FY06 Adopted Budget represents an increase of \$95,300 (2.4%) over the FY06 Approved Budget.

The significant budgetary changes include:

- Debt service payments increased by \$75,500 (29.3%) due to new ADEC loans.
- Salaries and wages decreased by \$65,300 (5.2%) due to employee turnover and the State of Alaska's decision to decrease the Public Employees Retirement System (PERS) employer contribution rate by 5%, from 16.22% to 11.22%. The State of Alaska will provide the funding to make up the difference between the employer's PERS liability and actual contribution amount.
- Full cost allocation expense decreased by \$20,400 (7.5%).
- Support to Capital Improvement Projects increased by \$125,000 (11.1%) for upcoming pump station upgrades and flow meter additions.

WATER

CORE SERVICES

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

Water Utility: Provide potable water and fire suppression flows

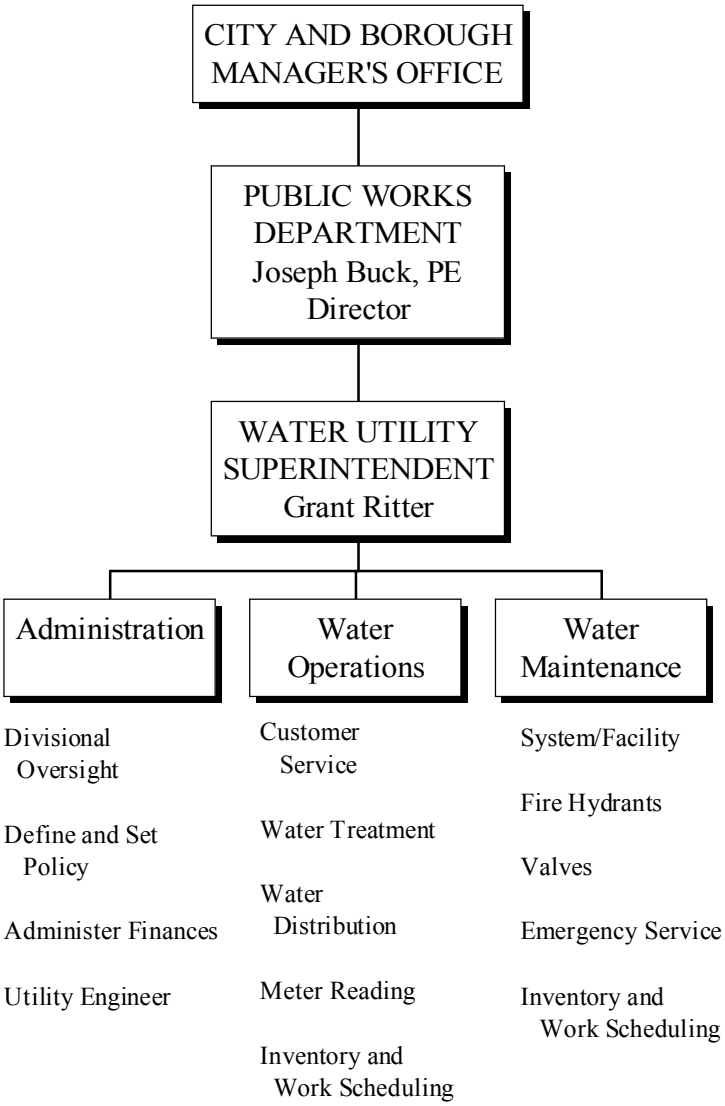
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</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%	1.0%	1.0%
Cost per thousand gallons to collect, treat, distribute and store	\$1.99	\$2.19	\$2.12	\$2.26	\$2.39
Percentage change increase/decrease to collect, treat, distribute and store water	-9.0%	1.8%	0.95%	0.9%	1.05%
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded	100%	100%	100%	100%	100%

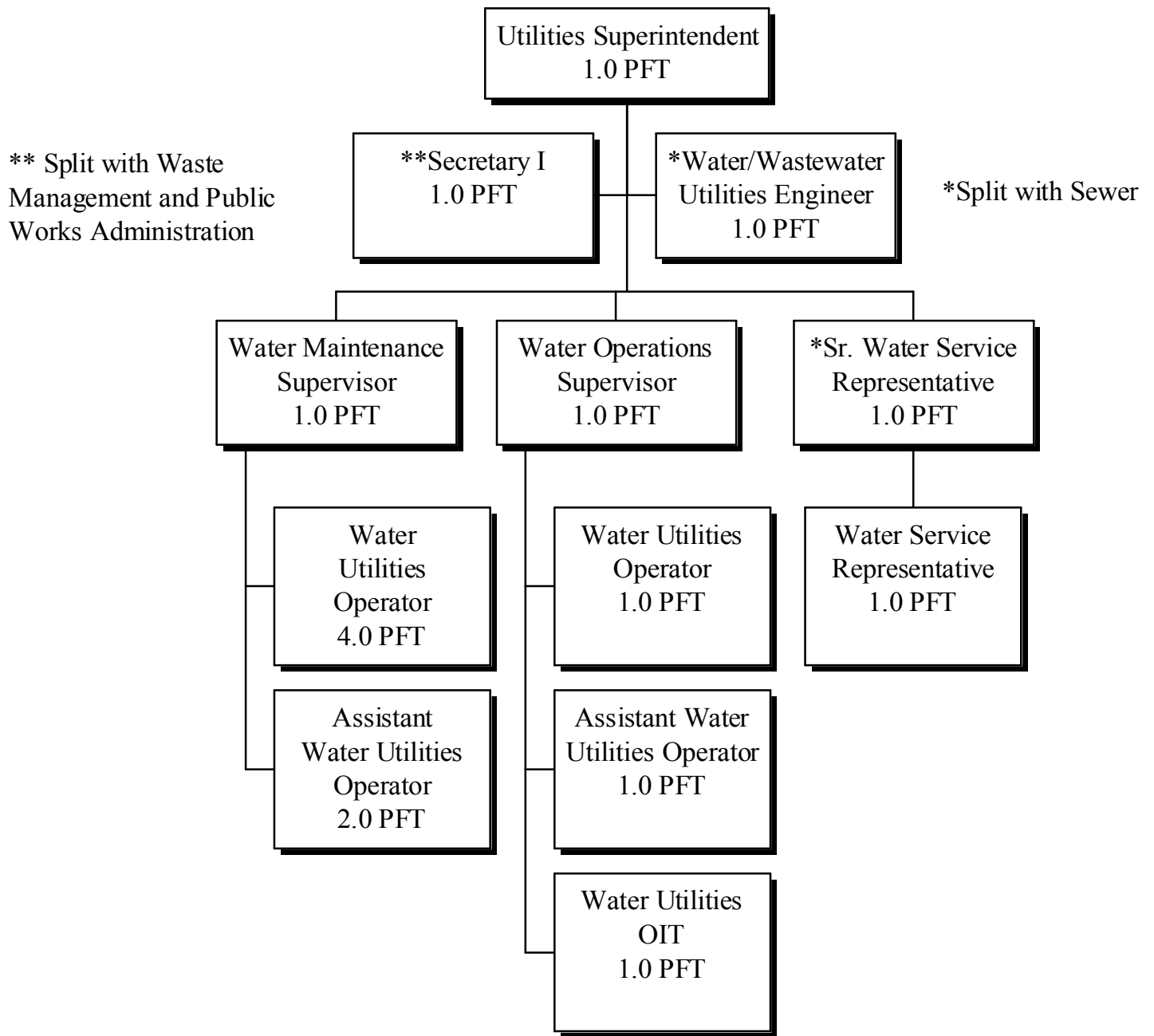
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Operations:						
Utility Superintendent	1.00	\$ 72,400	1.00	\$ 75,600	1.00	\$ 75,600
Water Utility Engineer	0.50	35,700	0.50	36,300	0.50	36,300
Water Maintenance Supervisor	1.00	58,700	1.00	62,000	1.00	63,200
Water Operations Supervisor	1.00	60,600	1.00	63,800	1.00	63,800
Water Utilities Operator	5.00	241,300	5.00	250,600	5.00	223,700
Assist. Water Utilities Operator	3.00	129,800	3.00	135,400	3.00	124,200
Water Utilities Operator In Training	1.00	31,600	1.00	33,300	1.00	42,700
Sr Water Service Representative	0.50	28,800	0.50	29,600	0.50	29,600
Water Service Representative	1.00	53,000	1.00	54,300	1.00	54,300
Secretary I	0.75	27,300	0.75	28,100	0.75	28,100
Overtime	-	65,300	-	67,900	-	67,900
Benefits	-	331,000	-	381,500	-	346,800
Vacancy Factor	-	(11,800)	-	(12,600)	-	(12,400)
Work Force	-	40,400	-	42,600	-	39,300
Total Budget	<u>14.75</u>	<u>\$ 1,164,100</u>	<u>14.75</u>	<u>\$ 1,248,400</u>	<u>14.75</u>	<u>\$ 1,183,100</u>

WASTE MANAGEMENT

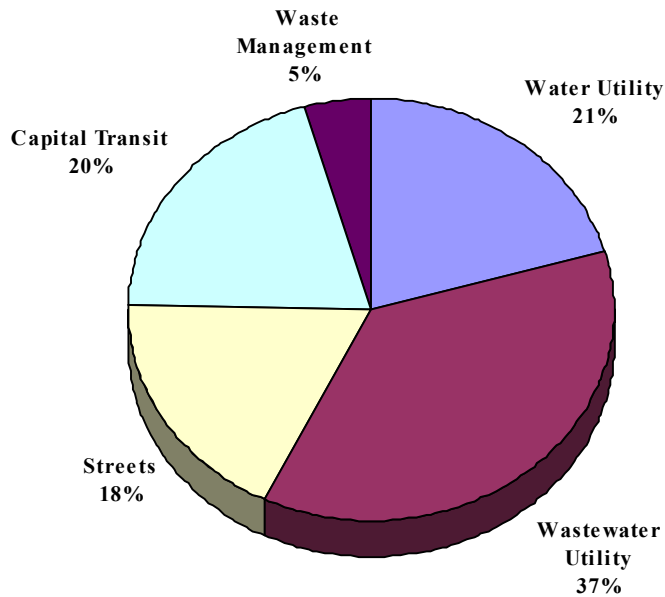
MISSION STATEMENT

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.

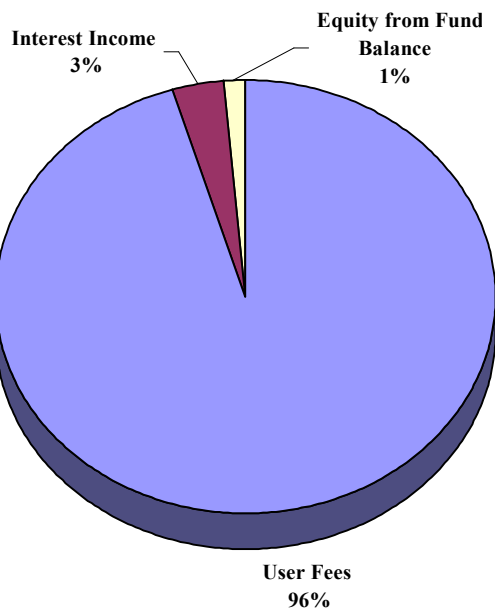
FY06 BUDGET FOR WASTE MANAGEMENT

\$915,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 42,100	49,200	49,700	52,200	51,100
Commodities and Services	640,900	965,800	931,500	830,000	863,900
Capital Outlay	-	100,000	100,000	-	-
Total Expenses	683,000	1,115,000	1,081,200	882,200	915,000
FUNDING SOURCES:					
User Fees	735,100	753,600	757,900	829,000	871,000
Interest Income	6,000	40,000	27,300	40,000	30,600
Support from Sales Tax	-	171,700	171,700	-	-
Equity From (To) Fund Balance	(58,100)	149,700	124,300	13,200	13,400
Total Funding Sources	\$ 683,000	1,115,000	1,081,200	882,200	915,000
STAFFING	0.50	0.53	0.53	0.53	0.53

BUDGET HIGHLIGHT

The Public Works Waste Management Divisions' FY06 Adopted Budget represents an increase of \$32,800 (3.7%) over the FY06 Approved Budget.

The significant budgetary changes include:

- Waste Managements' contribution to the Equipment Replacement Account increased by \$10,000 (50%) due to changes in estimated replacement costs.
- Contractual services increased by \$20,000 (2.7%) due to final 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 site off City and Borough property.

Collection site at Hazardous Waste Collection building.

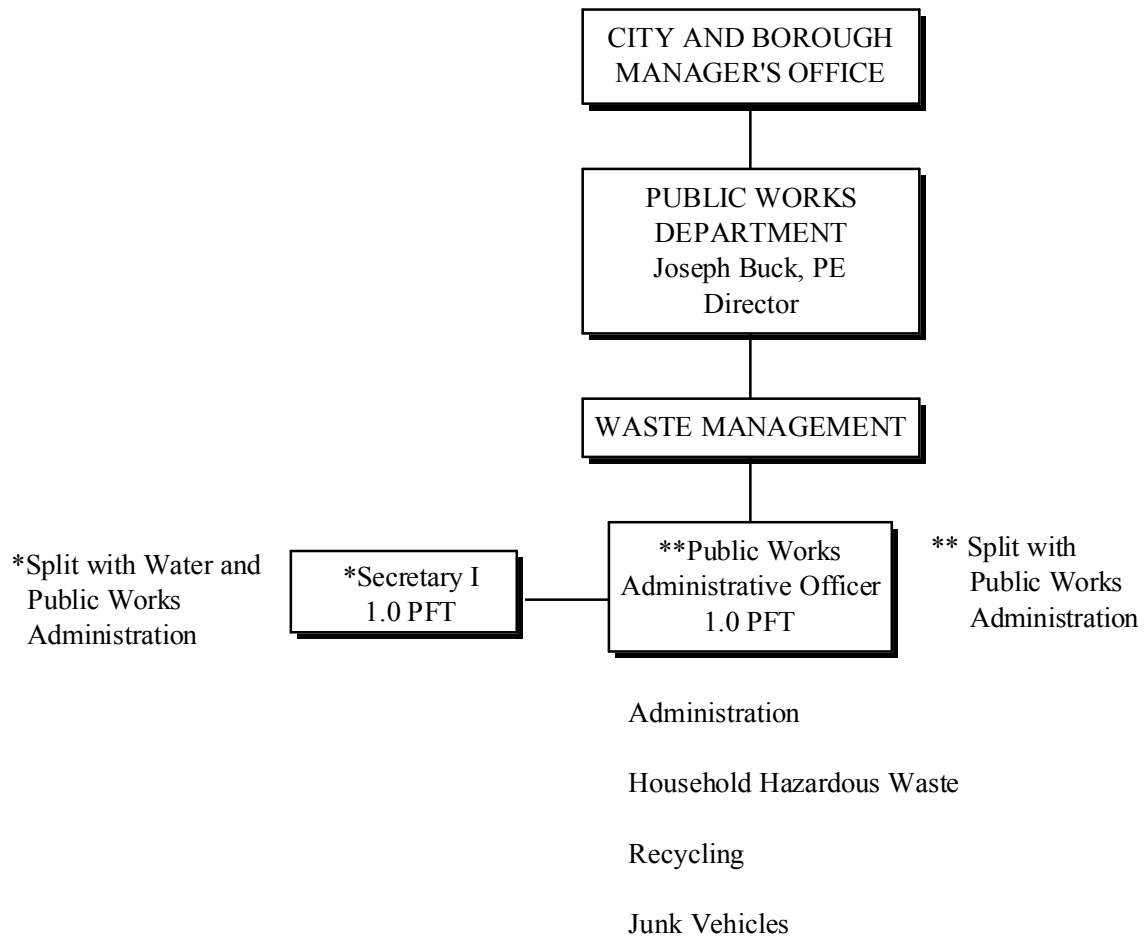
Collection site for junked vehicles at Channel Construction.

Services provided to: Residents of Juneau

Key Measures	<i>FY02</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
Pounds of waste material recycled.	-	924,000	978,000	1,000,000	1,000,000
Percentage of increase/decrease cost per pound	-	-12%	-7%	-10%	-10%
Pounds of household hazardous material collected and treated	-	240,348	375,996	400,000	400,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-	-37%	-1%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-	-	-20%	-20%	-20%

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



WASTE MANAGEMENT

STAFFING DETAIL

	FY05		FY06		FY06	
	Amended		Approved		Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
CLASS TITLE:	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
PW Admin Officer	0.50	\$ 29,300	0.50	\$ 30,100	0.50	\$ 30,100
Secretary	0.03	1,100	0.03	1,200	0.03	1,200
Benefits	-	11,600	-	13,400	-	12,400
Workforce	-	7,200	-	7,500	-	7,400
Total Budget	<u>0.53</u>	<u>\$ 49,200</u>	<u>0.53</u>	<u>\$ 52,200</u>	<u>0.53</u>	<u>\$ 51,100</u>

NOTES

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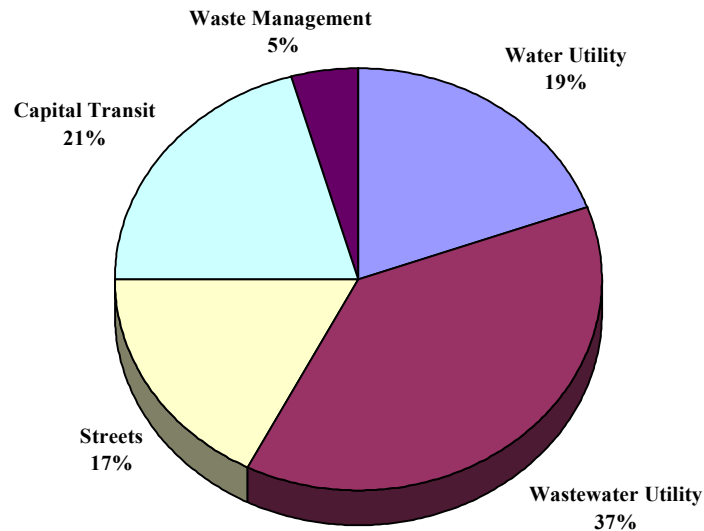
PUBLIC WORKS FLEET MAINTENANCE

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.

FY06 BUDGET FOR FLEET MAINTENANCE \$1,298,200

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

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 335,200	349,500	335,900	369,400	360,400
Commodities and Services	735,000	669,600	827,300	675,800	937,800
Total Expenses	1,070,200	1,019,100	1,163,200	1,045,200	1,298,200
FUNDING SOURCES:					
Interdepartmental Charges	1,036,200	1,056,100	1,132,800	1,083,100	1,189,300
Equity (To) From Fund Balance	34,000	(37,000)	30,400	(37,900)	108,900
Total Funding Sources	\$ 1,070,200	1,019,100	1,163,200	1,045,200	1,298,200
STAFFING	4.75	4.75	4.75	4.75	4.75
FUND BALANCE	\$ 374,200	411,200	343,800	381,700	234,900

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 FY06 Adopted Budget is an increase of \$253,000 (24.2%) over the FY06 Approved Budget.

The significant budgetary changes include:

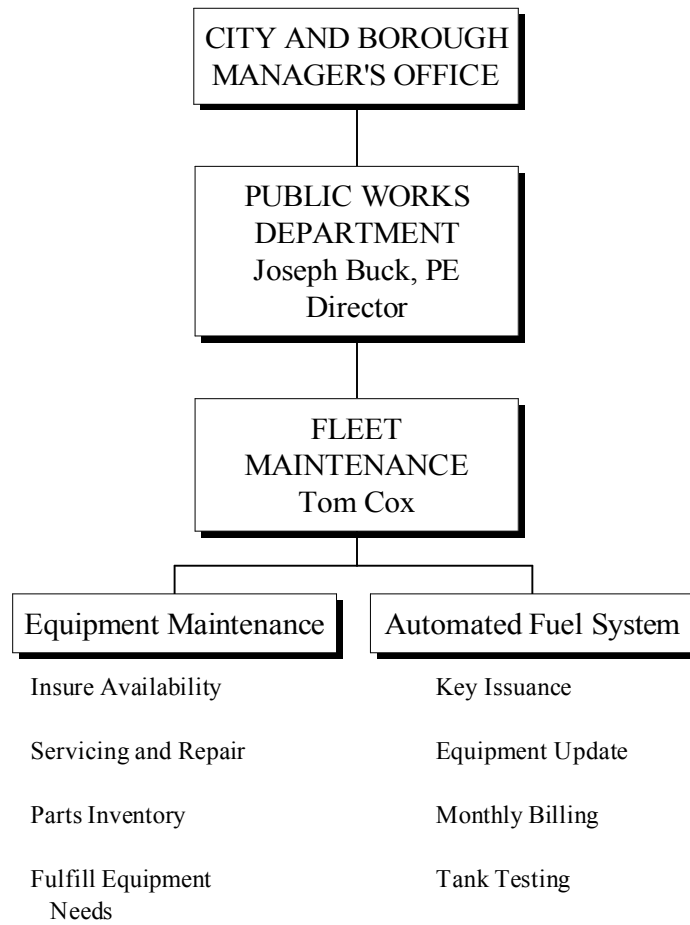
- Commodities and Services increased by \$262,000 (38.8%) due to increased fuel prices.
- Interdepartmental Charges increased by \$106,200 (9.8%) due to increase revenues from departments served by Fleet Maintenance.

CORE SERVICES

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

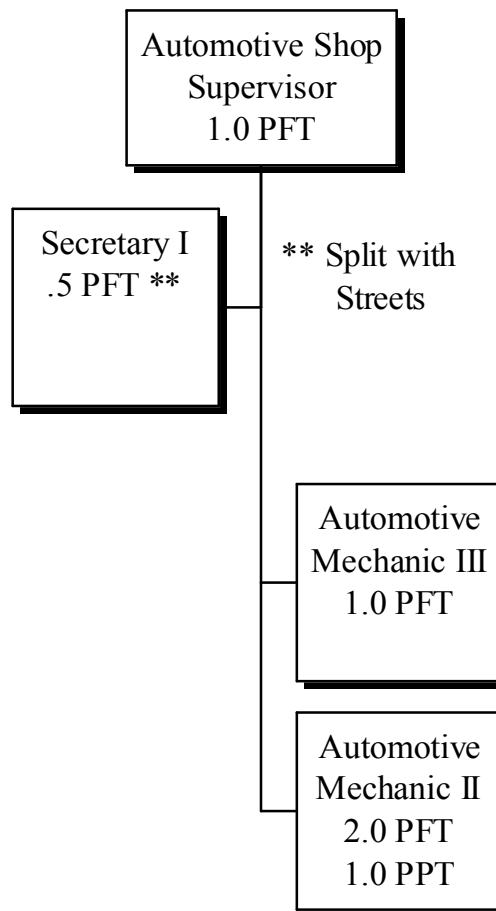
PUBLIC WORKS FLEET MAINTENANCE

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

	FY05 Amended		FY06 Approved		FY06 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Equipment Maintenance:						
Secretary I	0.40	\$ 15,300	0.40	\$ 15,700	0.40	\$ 15,700
Automotive Shop Foreman	0.95	59,500	0.95	60,300	0.95	61,400
Automotive Mechanic III	1.00	48,400	1.00	50,500	1.00	50,500
Automotive Mechanic II	2.25	107,800	2.25	110,300	2.25	110,000
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	100,300	-	113,900	-	104,400
Total	<u>4.55</u>	<u>339,300</u>	<u>4.55</u>	<u>358,700</u>	<u>4.60</u>	<u>350,000</u>
Fuel System:						
Secretary I	0.10	3,800	0.10	3,900	0.10	3,900
Automotive Shop Foreman	0.05	3,200	0.05	3,200	0.05	3,200
Overtime	-	200	-	200	-	200
Benefits	-	3,000	-	3,400	-	3,100
Total	<u>0.20</u>	<u>10,200</u>	<u>0.20</u>	<u>10,700</u>	<u>0.15</u>	<u>10,400</u>
Total Budget	<u>4.75</u>	<u>\$ 349,500</u>	<u>4.75</u>	<u>\$ 369,400</u>	<u>4.75</u>	<u>\$ 360,400</u>

NOTES

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EQUIPMENT ACQUISITION FUND

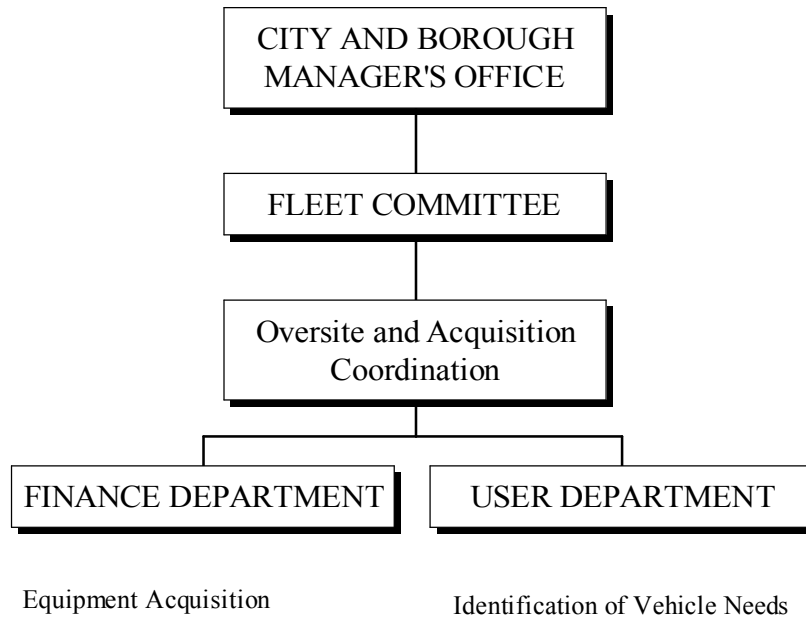
MISSION STATEMENT

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.

FY06 BUDGET

\$1,674,400

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Interdepartmental Charges	\$ 33,200	42,500	42,500	45,100	40,800
Commodities and Services	34,400	7,700	3,800	-	-
Capital Outlay	940,700	1,262,400	887,000	852,600	1,633,600
Total Expenses	<u>1,008,300</u>	<u>1,312,600</u>	<u>933,300</u>	<u>897,700</u>	<u>1,674,400</u>
FUNDING SOURCES:					
Contributions from departments	992,000	995,000	1,015,400	1,008,700	1,287,000
Interest Income	19,900	89,800	79,300	97,800	89,000
Federal Grant	159,100	31,800	3,800	-	-
Gain on Equipment Sales	12,700	-	-	-	-
Usage (Contribution to) of Reserve	(175,400)	196,000	(165,200)	(208,800)	298,400
Total Funding Sources	<u>\$ 1,008,300</u>	<u>1,312,600</u>	<u>933,300</u>	<u>897,700</u>	<u>1,674,400</u>
FUND BALANCE	\$ 1,840,100	1,644,100	2,005,300	2,214,100	1,706,900

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

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY06 Adopted Budget is an increase of \$776,700 (86.5%) over the FY06 Approved 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

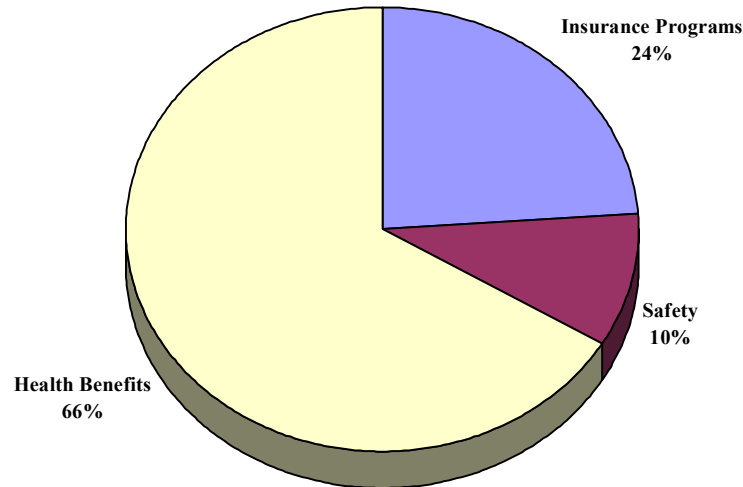
MISSION STATEMENT

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

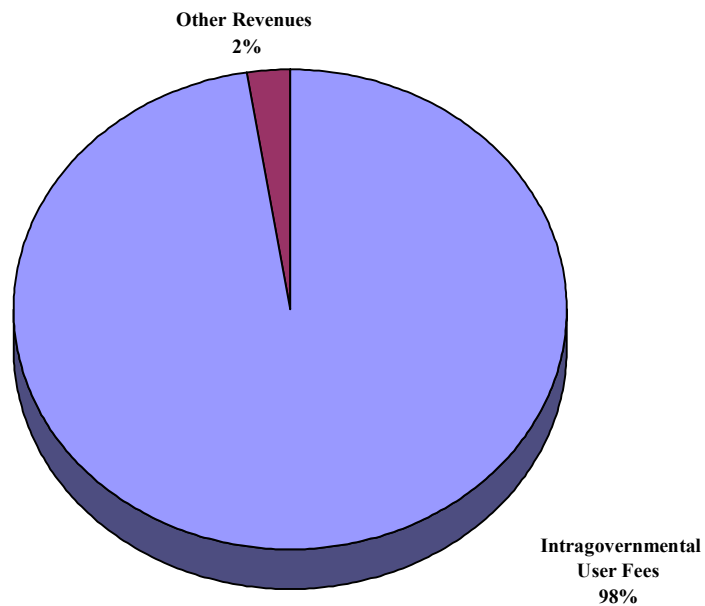
FY06 BUDGET

\$14,341,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY04 Actuals	FY05		FY06	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 223,100	272,500	203,100	286,500	263,300
Commodities and Services	13,217,100	12,955,700	12,630,700	14,109,900	14,077,800
Total Expenses	13,440,200	13,228,200	12,833,800	14,396,400	14,341,100
FUNDING SOURCES:					
Intragovernmental User Fees	12,957,000	13,299,500	13,414,400	14,133,700	14,788,900
Other Revenues	515,000	364,100	364,100	364,100	364,100
Equity (To) Fund Balance	(31,800)	(435,400)	(944,700)	(101,400)	(811,900)
Total Funding Sources	\$ 13,440,200	13,228,200	12,833,800	14,396,400	14,341,100
STAFFING	4.00	4.00	4.00	4.00	4.00
FUND BALANCE (DEFICIT)	\$ (146,400)	289,000	798,300	899,700	1,610,200

BUDGET HIGHLIGHT

The Risk Management Department's FY06 Adopted Budget is a decrease of \$55,300 (0.4%) from the FY06 Approved Budget.

The significant budgetary change is:

- Intragovernmental User Fees increased \$655,200 (4.6%) due to increased charges to departments for the health self-insurance program. The increased charges are intended to supplement a deficit in health care and accommodate increased costs of health care.

RISK MANAGEMENT

CORE SERVICES

Insurance Program

Includes: Property / Casualty insurance program and claims management

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

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
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	.10	.12	.12

Safety

Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Total Workers Compensation claim rate reported to total man hours worked.	17.06	10.58	17.0	8.30	8.0
Lost time Workers Compensation claims reported compared to total man hours worked	3.6	1.28	4.0	1.9	2.1
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	\$9,812	\$3,824	\$12,616	\$9,000	\$9,000

Health Benefits

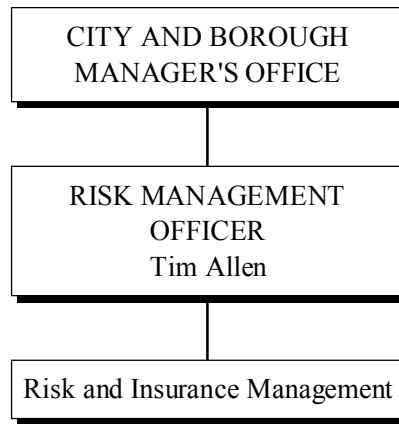
Includes: Providing health / life benefit

Services provided to: CBJ and BRH

Key Measures	<i>FY02 Actuals</i>	<i>FY03 Actuals</i>	<i>FY04 Actuals</i>	<i>FY05 Projected</i>	<i>FY06 Projected</i>
Percentage of problem claims resolved with in 2 working days	78%	100%	85%	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

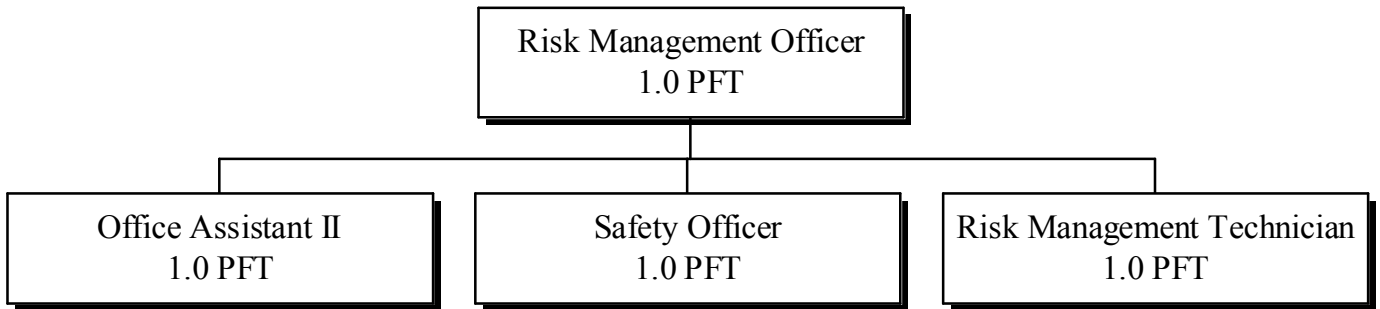
Health Benefits, Group Life and Wellness

Employment Security

Administrative Support

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



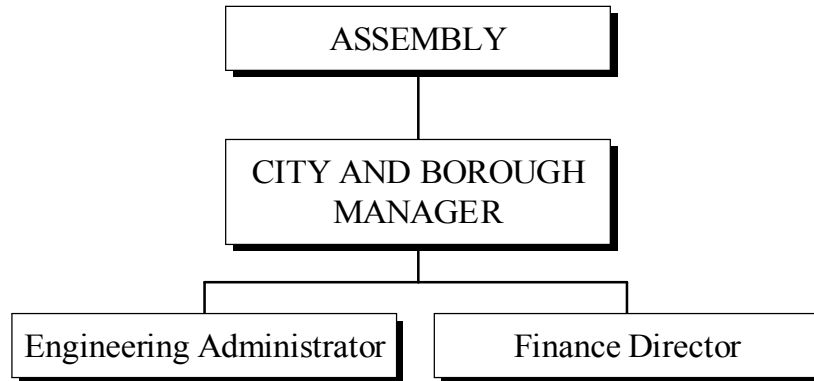
See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

	FY05 Amended		FY06 Approved		FY06 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration						
Risk Management Officer	1.00	\$ 69,500	1.00	\$ 70,600	1.00	\$ 70,600
Safety Officer	1.00	56,700	1.00	58,000	1.00	48,200
Secretary I	1.00	39,500	1.00	40,100	1.00	40,100
Office Assistant II	1.00	26,000	1.00	26,200	1.00	26,200
Benefits	-	80,800	-	91,600	-	78,200
Total	4.00	\$ 272,500	4.00	\$ 286,500	4.00	\$ 263,300

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

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 65,100	94,900	82,500	100,200	102,100
Commodities and Services	29,300	32,800	30,700	33,700	33,700
Capital Outlay	55,900	45,000	45,000	45,000	45,000
Debt Service:					
#72 Channel Drive Sewer	43,200	42,200	42,200	41,200	41,200
#73 Backloop Sewer	95,000	-	-	-	-
#74 Goat Hill Sewer	16,000	15,600	15,600	15,300	15,300
#82 Auke Lake Sewer Ext.	26,200	25,700	25,700	25,100	25,100
Support to:					
General Fund	52,400	48,000	48,000	75,700	65,300
Sewer	-	25,000	25,000	-	1,000
Capital Projects	3,800	-	-	-	-
Total Expenditures	386,900	329,200	314,700	336,200	328,700
FUNDING SOURCES:					
Assessment Payments	745,800	196,200	197,300	168,700	141,900
Square Foot Add-on Fees	198,200	30,000	165,000	30,000	165,000
Penalties and Interest	59,100	86,900	75,900	72,100	59,700
Fund Balance (To) From	(616,200)	16,100	(123,500)	65,400	(37,900)
Total Funding Sources	\$ 386,900	329,200	314,700	336,200	328,700
FUND BALANCE	\$ 316,500	300,400	440,000	374,600	477,900

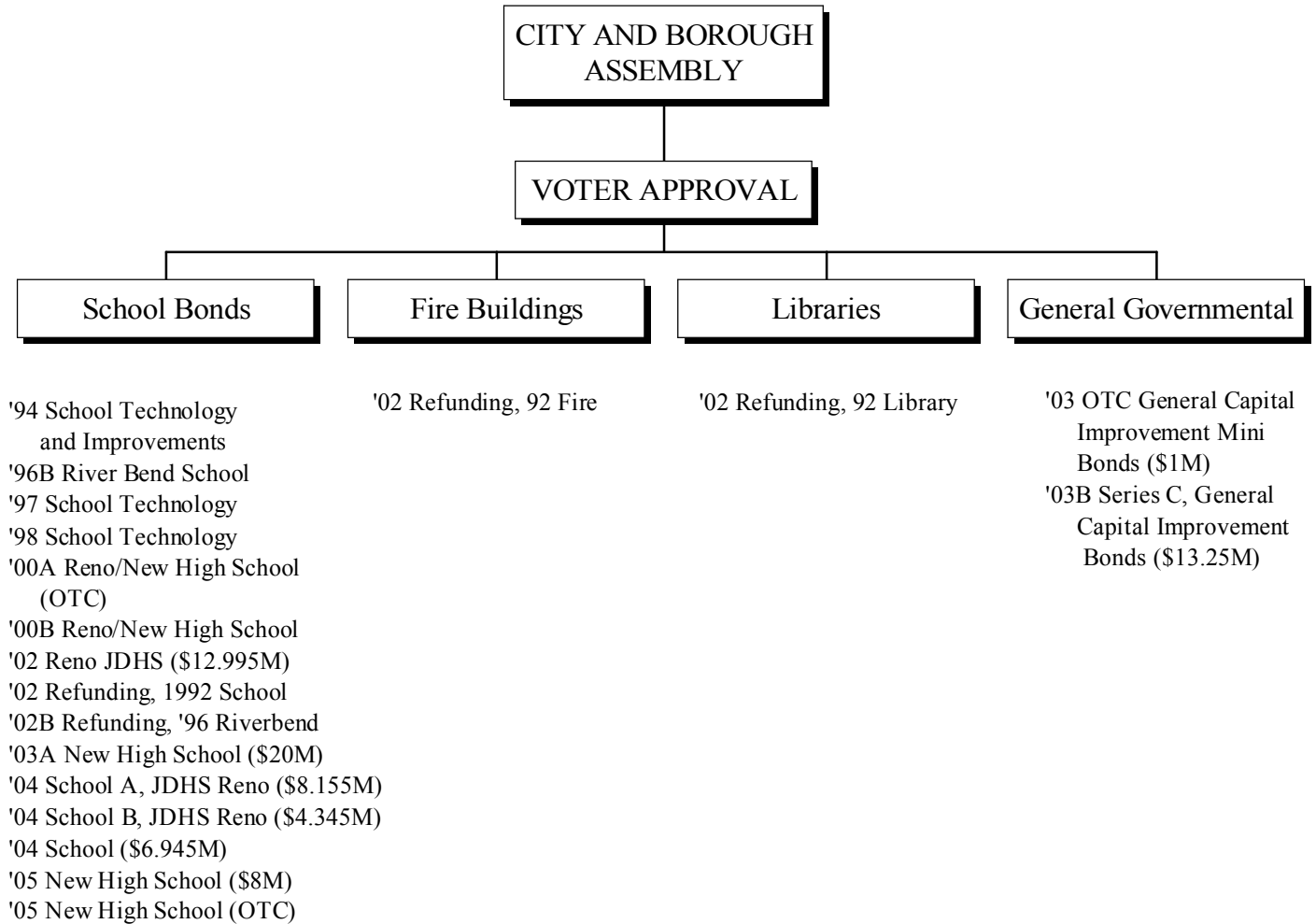
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY06 Approved		FY06 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#72 Channel Drive Sewer	\$ 15,200	1,400	14,100	1,300
#74 Goat Hill Sewer	4,600	200	4,600	200
#77 Mendenhall Valley	-	-	200	-
#79 5th Street Paving Douglas	4,200	1,000	4,200	1,000
#80 Greenwood Subdivision	1,100	200	1,100	200
#81 White Subdivision Imp.	5,700	1,200	4,700	1,000
#82 Auke Lake Sewer Ext.	9,600	2,700	8,200	2,300
#83 Linellen Subdivision	1,400	400	1,400	400
#84 Trafalgar Ave Sewer	6,700	1,800	6,200	1,600
#85 Belleview	10,500	4,600	8,900	3,800
#86 N Douglas Sewer	35,800	15,700	30,700	13,400
#87 Great Western Street Paving	3,500	1,600	2,300	1,000
#89 Lemon Creek Industrial	17,200	9,000	17,200	9,000
#90 Salmon Creek Lane Extension	53,200	27,900	38,100	20,000
Total	168,700	67,700	141,900	55,200
FEES:				
Loan Interest	-	4,400	-	4,500
Water & Sewer Connect Add-On	30,000	-	165,000	-
Total	\$ 30,000	4,400	165,000	4,500

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. The FY06 (calendar year 2005) projected areawide assessment is \$3,192.4 million. Therefore, bond indebtedness should not exceed \$159.6 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 \$2,539,600 in FY05 and \$4,140,000 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><u>FY05 Projected Budget</u></i>	<i><u>FY06 Approved Budget</u></i>	<i><u>FY06 Adopted Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$ 4,862,100	8,797,500	6,880,200
Building Bonds	<u>948,700</u>	<u>1,415,800</u>	<u>1,415,800</u>
Total Debt Service Fund	<u>5,810,800</u>	<u>10,213,300</u>	<u>8,296,000</u>
 Port Debt Service Fund	 <u>1,514,700</u>	 <u>1,515,000</u>	 <u>1,515,000</u>
 Enterprise Funds:			
Sewer	873,900	790,700	944,700
Water	256,500	257,500	333,000
Hospital	<u>1,771,600</u>	<u>1,824,700</u>	<u>1,290,600</u>
Total Enterprise Fund Debt	<u>2,902,000</u>	<u>2,872,900</u>	<u>2,568,300</u>
 Capital Projects			
BRH Project 2005	<u>479,700</u>	-	<u>1,381,500</u>
 Total Debt Service Obligation	 <u>\$10,707,200</u>	 <u>14,601,200</u>	 <u>13,760,800</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 \$10.23 million debt service for FY05, \$6.65 million represents debt principal. Of the \$13.80 million debt service for FY06, \$9.43 million represents debt principal.

The following general obligation bonds were issued in FY05:

- **2004A & B GO School, \$12.5M**, for JDHS Renovation, approved by voters June, 2003, issued November, 2004.
- **2004C GO School, \$6.945M**, for Floyd Dryden & Harborview improvements, approved by voters October, 2003, issued November, 2004.
- **2005A GO School, \$8M**, part of the \$54M for the new high school, approved by voters October 2004, issued March 2005.

The following revenue bonds were issued in FY05:

- **2004 Hospital Revenue, \$28.845M**, for Hospital additions, improvements and renovations, issued August 2004.

The voters approved the issuance of the following general obligation School bonds during the October 2004 election. These bonds have not been issued, expected to be issued in 2005 and 2006.

- **2005 Over the Counter (OTC) GO School, \$1.5M**, part of the \$54M for the new high school, expected to be issued August 2005.
- **2006 GO School, \$44.5M**, the remainder of the \$54M for the new high school, expected to be issued in May or June of 2006.

DEBT SERVICE FUND

COMPARATIVES

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'94 School Bonds	\$ 295,400	-	-	-	-
'96 School Bonds (Series B)	39,200	39,500	39,400	38,600	38,500
'97 School Tech Bonds	38,700	28,700	28,700	42,600	42,600
'98 School Tech Bonds	449,400	458,300	458,300	446,400	446,400
'00A New High School (OTC)	97,600	71,600	71,200	10,400	10,000
'00B School Bonds	1,148,100	1,146,900	1,146,900	1,168,400	1,168,400
'02 GO School Bond	1,265,600	1,250,200	1,250,200	1,239,200	1,239,200
'03A New High School	325,000	745,300	745,300	745,300	745,300
'04A Sch (\$8.155M)	-	375,500	122,200	1,670,400	951,800
'04B Sch (\$4.345M)	-	-	90,300	-	530,200
'04 GO Sch (\$6.945M)	-	174,100	104,300	886,100	815,400
'05 GO Sch (\$8M)	-	-	500	1,975,000	285,000
'05 OTC GO School	-	-	-	-	32,400
'02 Refunding Bonds:					
1985 Variable School	75,200	75,200	75,100	75,000	74,900
'02 Refunding Bonds:					
'96 School Bonds (Series A)	503,600	496,800	496,800	500,100	500,100
Total School Debt	4,237,800	4,862,100	4,629,200	8,797,500	6,880,200
GO Building Bonds:					
'02 Refunding Bonds:					
1985 Douglas Fire/Library	344,000	343,700	343,700	342,800	342,800
'03 OTC GO CIP Bonds	42,100	47,600	47,600	54,400	54,400
'03 B GO CIP Bonds	243,100	557,400	557,400	1,018,600	1,018,600
Total Building Debt	629,200	948,700	948,700	1,415,800	1,415,800
Support to Bartlett Regional Hospital	4,600	-	-	-	-
Total Areawide Debt	4,871,600	5,810,800	5,577,900	10,213,300	8,296,000
FUNDING SOURCES:					
Interest Income	-	111,900	69,600	119,200	175,800
'03 OTC GO CIP Premium	227,900	-	-	-	-
'03 B GO CIP Premium	171,300	-	-	-	-
'04A GO School Premium	-	-	22,500	-	-
Support From:					
Sales Tax	293,100	293,600	293,600	1,660,200	1,660,200
General Fund	4,372,100	5,004,200	5,004,200	9,319,600	7,432,300
Capital Projects	4,475,400	-	-	-	-
Fund Balance (To) From	(4,668,200)	401,100	188,000	(885,700)	(972,300)
Total Funding Sources	\$ 4,871,600	5,810,800	5,577,900	10,213,300	8,296,000
FUND BALANCE RESERVE	\$ 4,475,400	4,474,300	4,617,500	5,603,200	5,608,300
AVAILABLE FUND BALANCE	\$ 543,900	143,900	213,800	113,800	195,300

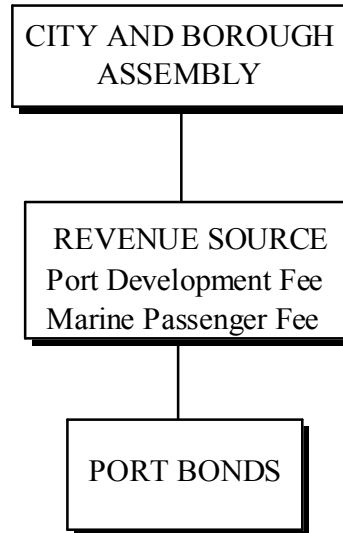
DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY06 Approved		FY06 Adopted	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'96 School Bonds (Series B)	\$ 36,000	2,600	36,000	2,500
'97 School Tech Bonds	30,000	12,600	30,000	12,600
'98 School Tech Bonds	385,000	61,400	385,000	61,400
'00A New High School (OTC)	-	10,400	-	10,000
'00B School Bonds	840,000	328,400	840,000	328,400
'02 GO School Bond	730,000	509,200	730,000	509,200
'03A New High School	-	745,300	-	745,300
'04A Sch (\$8.155M)	948,300	722,100	705,000	246,800
'04B Sch (\$4.345M)	-	-	350,000	180,200
'04 GO Sch (\$6.945M)	552,200	333,900	605,000	210,400
'05 GO Sch (\$8M)	-	1,975,000	-	285,000
'05 OTC GO School	-	-	-	32,400
'02 Refunding Bonds				
1985 Variable School	73,800	1,200	73,800	1,100
'02 Refunding Bonds				
'96 School Bonds (Series A)	485,000	15,100	485,000	15,100
Total School Debt	4,080,300	4,717,200	4,239,800	2,640,400
GO Building Bonds:				
'02 Refunding Bonds				
1985 Douglas Fire/Library	337,600	5,200	337,600	5,200
'03 OTC GO CIP Bonds	12,000	42,400	12,000	42,400
'03B GO CIP Bonds	470,000	548,600	470,000	548,600
Total Building Debt	819,600	596,200	819,600	596,200
Total Areawide Debt	\$ 4,899,900	5,313,400	5,059,400	3,236,600

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

		FY05		FY06	
	FY04 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
'03A Port Revenue Bonds	\$ 1,512,700	1,514,700	1,514,700	1,515,000	1,515,000
Total Areawide Debt	<u>1,512,700</u>	<u>1,514,700</u>	<u>1,514,700</u>	<u>1,515,000</u>	<u>1,515,000</u>
FUNDING SOURCES:					
Support From:					
Port Development Fund	1,138,800	1,138,000	1,138,000	1,025,000	1,225,000
Marine Passenger Fee Fund	322,200	375,800	375,800	490,000	300,000
Fund Balance (To) From	51,700	900	900	-	(10,000)
Total Funding Sources	<u>\$ 1,512,700</u>	<u>1,514,700</u>	<u>1,514,700</u>	<u>1,515,000</u>	<u>1,515,000</u>
FUND BALANCE:	\$ 569,800	568,900	568,900	568,900	578,900

NOTES

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DEFINITIONS OF FUNDS

Governmental Funds

The General Fund - This fund is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. The General Fund is the largest and most complex fund of the City and Borough. It contains most of the general operating departments of the CBJ. The departmental budgets included in the General Fund are-

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk and Management Information Systems).
- Libraries - This department provides library services, including internet, to the city's residents and visitors.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing services to the CBJ user departments.
- Personnel – This department provides human resource management and guidance to the CBJ user departments.
- Community Development Department - This department provides community planning and permitting services to the CBJ and city residents.
- Fire Department's Emergency Medical Services - This function represents the emergency medical services component of the Capital City Fire/Rescue department. This operation provides advance life support, ambulance and emergency evacuation services.
- Engineering Department - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation, Facility Maintenance - This function is a component of the Parks and Recreation department and provides for general building maintenance to the CBJ user departments. Propriety funds are charged for services provided to them.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) which are legally restricted or Assembly mandated 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. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Library Minor Contributions - This fund is used to account for minor unrestricted contributions used to help fund library procurement.

DEFINITIONS OF FUNDS

- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- 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 was used to account for minor unrestricted contributions or specific donations for Parks and Recreation related functions.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Capital Transit - This fund is used to account for the activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Lands Fund – This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garage. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund chemical dependency services.

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 self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbor - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- 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 expensive, long-lived equipment for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services. The fund provides for employee health, wellness and workers compensation insurances as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital is provided through 3rd party insurance carriers.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds.

GLOSSARY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Amortization	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Assessed Valuation	Basis for determining property taxes (Ad Valorem Tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
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.

GLOSSARY

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	Expenditures for assets costing more than \$5,000.
Charges for Services	Consists of a wide variety of fees charged by the CBJ including, but not limited to, harbor, swimming pool, zoning, water/sewer hookups, building permit fees.
Comprehensive Annual Financial Report (CAFR)	The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.
Commodities and Services	A budgeted expenditure category including general goods and contractual professional services.
Contingency	An appropriation of funds to cover unforeseen events, which may occur during the budget year.
Core Services	These are the unique, independent and major functions provided by a department, which directly support its "mission statement".
Cost of Services Measurement Focus	The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Depreciation	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
Encumbrances	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
Encumbrances/Commitments Carried Over	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
Employment Status	<p>Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.</p> <p>Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p>Part-time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p>

GLOSSARY

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.

Expenditures Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.

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.

Expenses Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.

Fines and Forfeitures Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax and property tax, fines and forfeitures.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ's fiscal year ends June 30.

Fixed Assets Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Fund The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.

Formal Budgetary Integration The management control technique through which the annual operating budget is recorded in the general ledger using budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

Fund An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.

F.T.E. (Full Time Equivalent) 2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour day.

GAAP Generally Accepted Accounting Principles.

GLOSSARY

General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
General Support	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
Goals	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.
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	<p>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.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.

GLOSSARY

c. Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roaded Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.

A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.

Residual equity transfers are reported as direct additions to or deductions from beginning fund balance in governmental funds and as direct additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control

Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Administrative control includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.

Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- a. Transactions are executed in accordance with management's general or specific authorization.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.
- c. Access to assets is permitted only in accordance with management's authorization.
- d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.

Lease-Purchase Agreements

Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.

Maintenance

The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.

GLOSSARY

Major Funds	<p>The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> 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.</p> <p><i>5% criterion.</i> An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.</p> <p>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.</p>
Measurement Focus	<p>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.</p>
Mill Levy	<p>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.</p>
Mission Statement	<p>A statement of purpose for why the department or function exists.</p>
Modified Accrual Basis	<p>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.</p>
Net Income	<p>Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.</p>
Non-Core Services	<p>These are services provided that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.</p>
Nonmajor Funds	<p>Those funds not meeting the criteria for a major fund. See Major Funds.</p>

GLOSSARY

Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
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.

NOTES

This page has been left for notes.