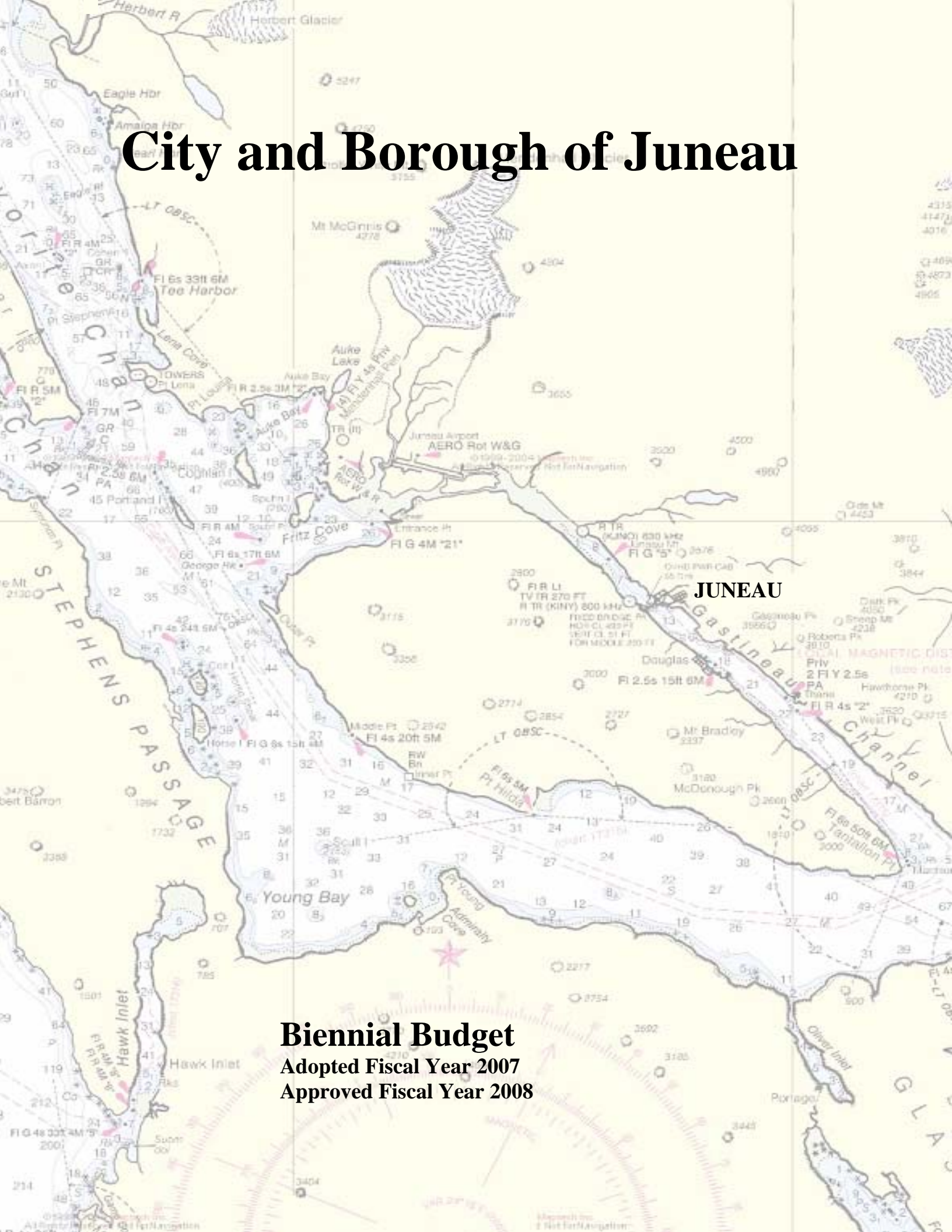


City and Borough of Juneau



Biennial Budget
Adopted Fiscal Year 2007
Approved Fiscal Year 2008

BIENNIAL BUDGET

**BIENNIAL BUDGET
ADOPTED FISCAL YEAR FY07
APPROVED FISCAL YEAR FY08**



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

David Stone, *Chair*
Assembly Finance Committee

Jonathan Anderson, *Deputy Chair*
Assembly Member

Randy Wanamaker
Assembly Member

Merrill Sanford
Assembly Member

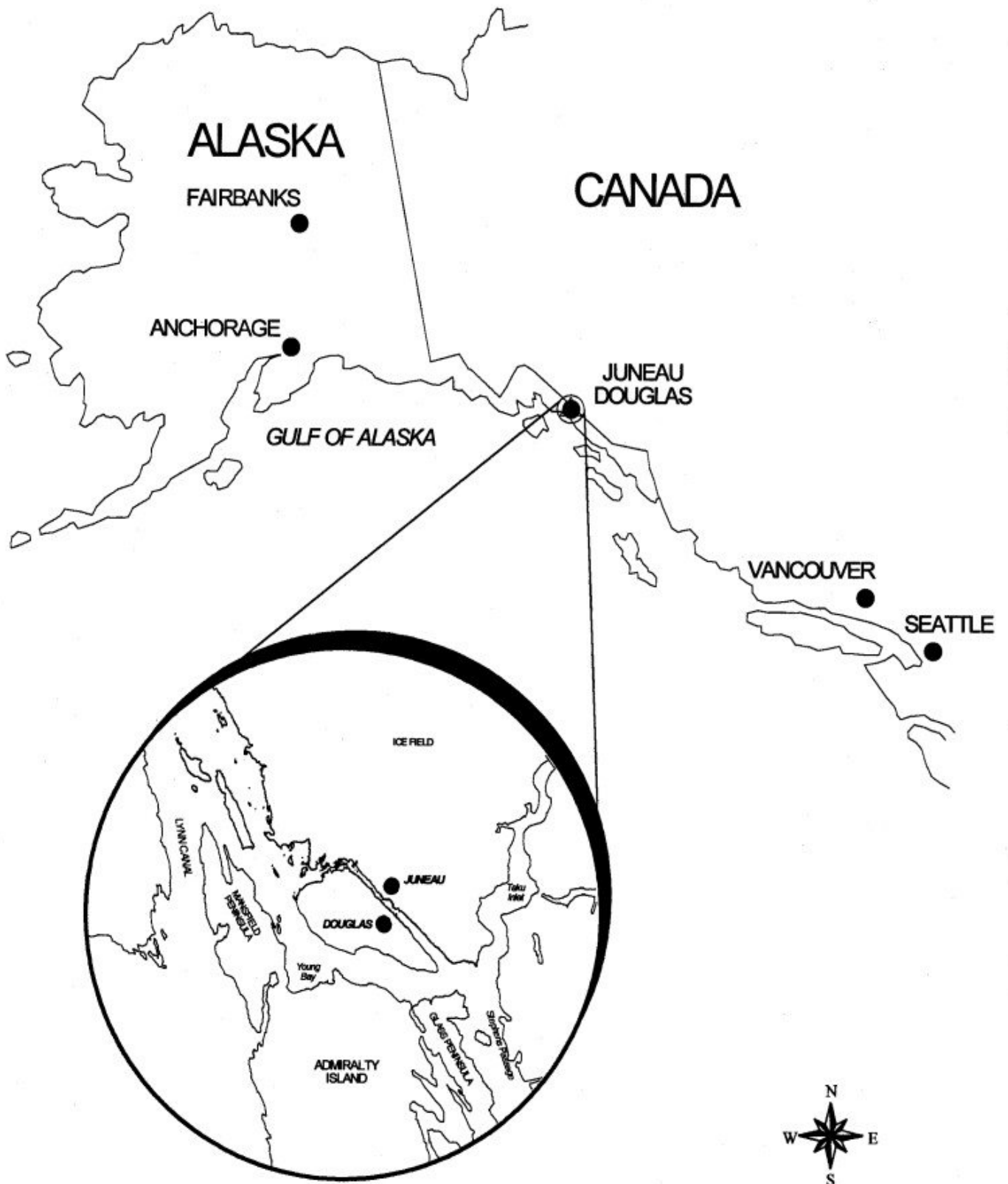
Daniel Peterson
Assembly Member

Johan Dybdahl
Assembly Member

Jeff Bush
Assembly Member

Bob Doll
Assembly Member

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



VICINITY MAP

Eldred
Rock

Haines Borough Boundary

Mt. Nesserode

City & Borough of Juneau Boundary

Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248

Mt. Ogilvie

Devil's Paw

CANADA

Mt. Ogden

Mt. Fremont
Morse

MENDENHALL VALLEY

LEMON CREEK

JUNEAU

DOUGLAS ISLAND

DOUGLAS

Pt. Arden

Hawk
Inlet

ADMIRALTY
ISLAND

Taku
Inlet

Port
Shelishem

City & Borough of Juneau Boundary

Pt. Coke



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COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population	30,966

Employment and Economy

Public sector employment.....	7,491
Private sector employment.....	9,730
Unemployment.....	6.0%
Gross Business Sales by category (in thousands of dollars)	
Real estate	\$ 55,846
Contractors	\$ 169,530
Liquor and restaurant	\$ 82,385
Retail sales – general.....	\$ 164,270
Foods.....	\$ 139,232
Transportation and freight.....	\$ 129,293
Professional services	\$ 190,955
Retail sales – specialized.....	\$ 131,453
Automotive	\$ 81,892
Other	\$ 312,992

Streets

Miles of streets.....	93
Miles of sidewalks	33
Catch-basins.....	2,093
Miles of drainage ditches	70
Street signs	1,981
Streetlights	1,175

Water Services

Consumers.....	9,319
Miles of water mains.....	171.5
Fire hydrants	1,366
Wells	5
Reservoirs	9
Pump stations	9

Sewer Services

Sewer units.....	12,783
Miles of sanitary sewer	129
Lift stations	40
Wastewater treatment plants	3
Average yearly gallonage treated.....	1,355.84 million

Fire Protection

Stations.....	5
Firefighters.....	33
Volunteer firefighters	105

Police Protection

Stations.....	1
Police officers	47

COMMUNITY PROFILE

Parks, Recreation, and Culture

Recreation service parks	30
Total acres	480.25
Natural area parks	77
Total acres	3,099
Special use areas (arboretum)	1
Total acres	13.97
Convention centers	1
Swimming pools	1
Ski areas	1
Youth centers	2
Golf courses (when the tide is out)	1
Harbors	
Private	3
Public	4
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, 2005.

FY07 and FY08 BUDGET SCHEDULE

November 2005	Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
December 2005	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
February 2006	Departmental budget requests were submitted to the Manager's Office. As requests were submitted, they were reviewed by Finance Department staff for accuracy and reasonableness.
February and March	Budget meetings are held between the Manager's Office and each department, if necessary, to discuss and review the departmental request.
April 05	The School District submitted their proposed FY07 and FY08 budgets to the Assembly on or before this date.
April 05	The date the Manager's FY07 and FY08 Proposed Operating Budgets delivered to the Assembly.
April 12	Introduction of the FY07 Appropriating Ordinances at the Regular Assembly meeting.
April 5 to June 15	The Assembly Finance Committee met every Wednesday evening from 5:00 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.
April 24	Regular Assembly Meeting: Public hearings on the proposed FY07 budget ordinances and to indicate the amount to be made available for School District support
April 24	The FY07 School District operating budget was adopted.
May 18	Assembly Board of Equalization (BOE) heard the 2006 property assessment appeals.
June 14	The FY07 operating budget, FY07 capital improvement program budget and 2006 property tax mill levy were adopted on this date.
June 27	The date the Assessor certified the real and personal property assessment roll.
July 01	Property tax statements mailed.
July 01 to June 30	July 01, 2006 to June 30, 2007 Mid Year Appropriations. The City and Borough Charter Section 9.10 provides for supplemental and emergency mid year appropriations. The Assembly by ordinance may make supplemental appropriations for the FY07 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number.
September 30	The due date for the payment of real and business personal property tax assessments.

BUDGET PHILOSOPHY

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

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

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

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

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City and Borough of Juneau
Alaska**

For the Biennium Beginning

July 1, 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

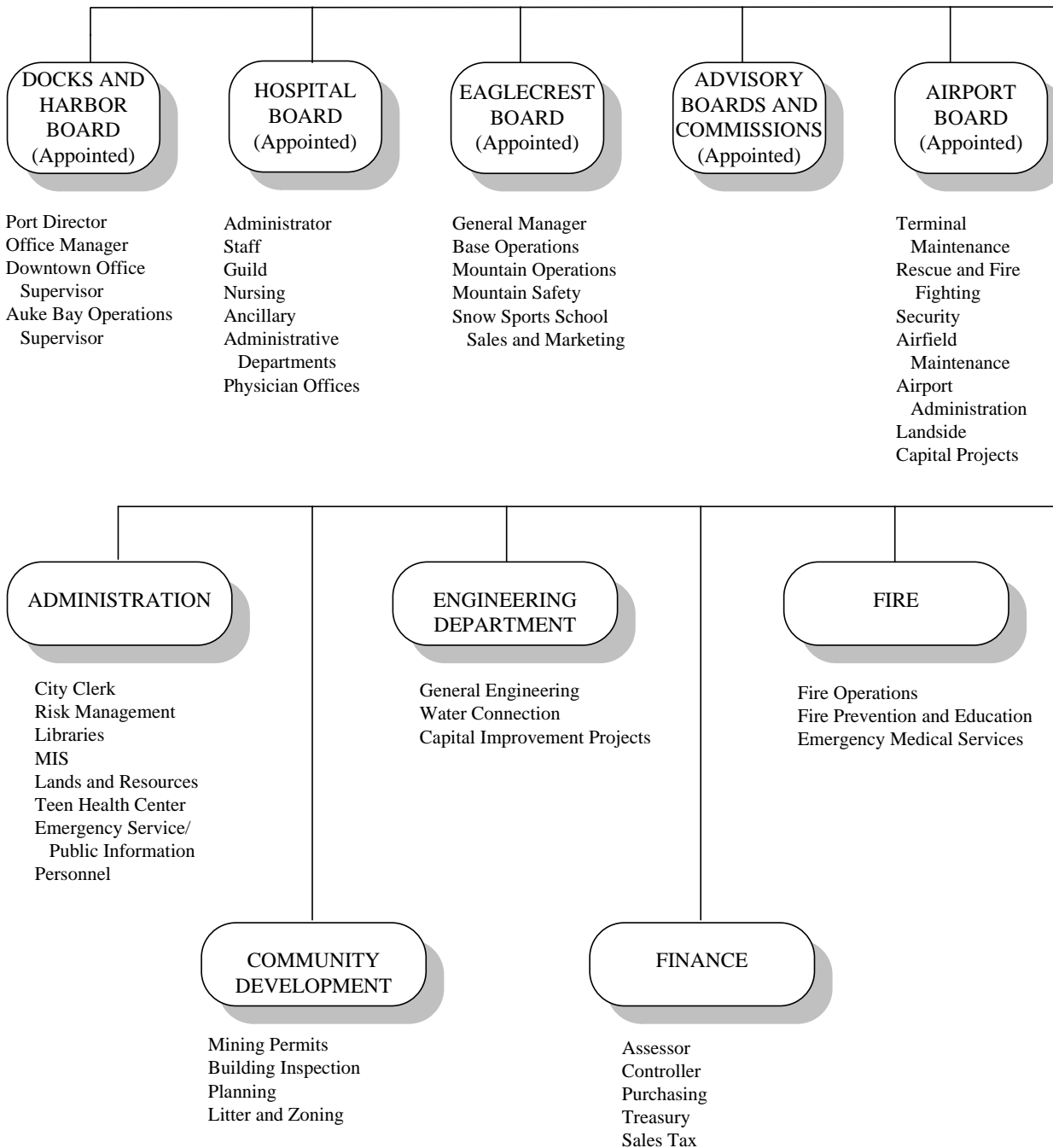
Note 1: Although Capital Transit is not considered a major fund, it receives 82% of its operational funding from the Roaded Service Area, a major fund.

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.

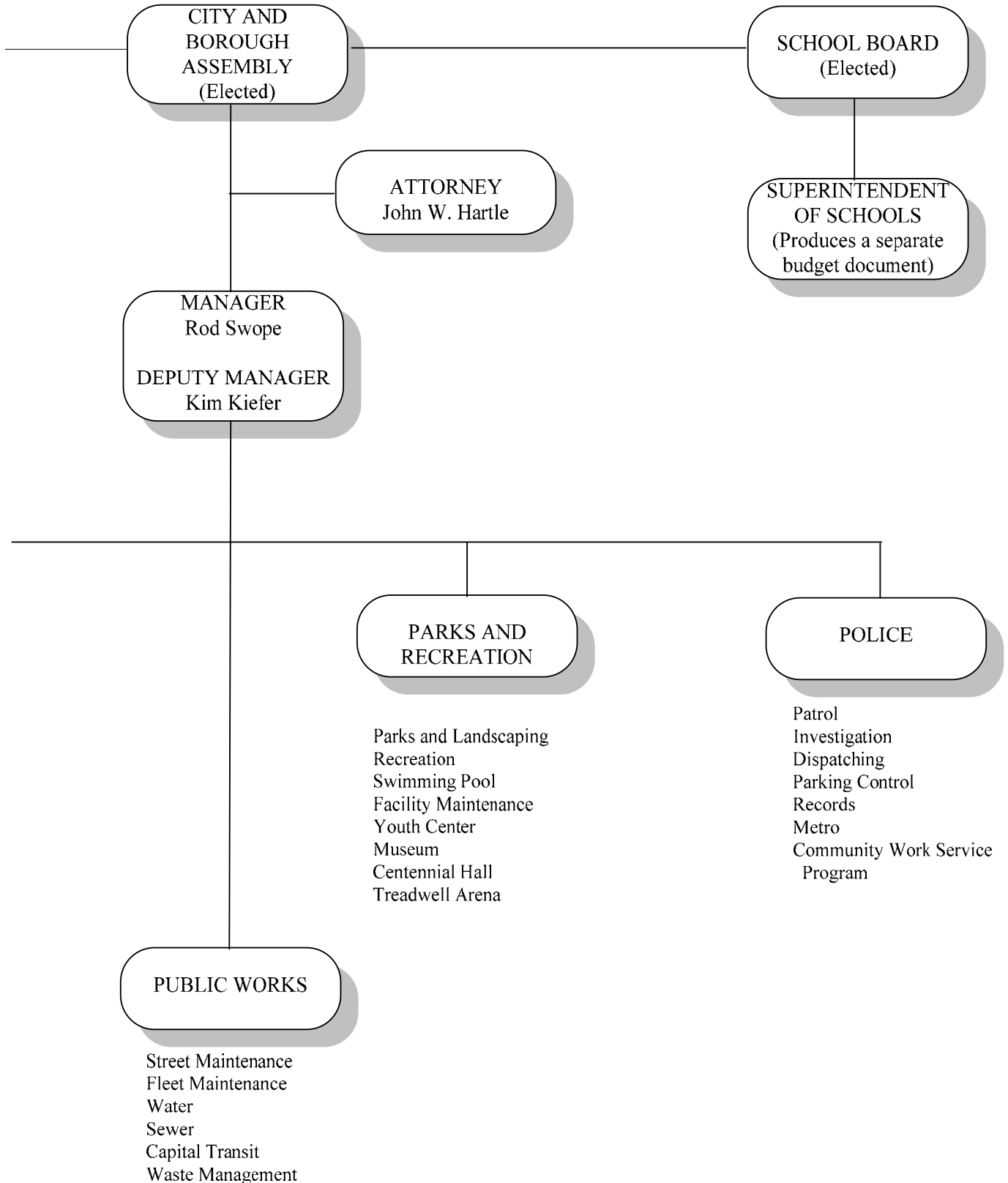
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

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

Overview *(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 FY05 Actuals, FY06 Amended Budget, FY06 Projected Actuals, FY07 Adopted Budget and FY08 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY07 and Changes in Fund Balances Overview (narrative), Changes in Fund Balances – FY08 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 *(red divider)*

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

Glossary *(red divider)*

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

September 6, 2006

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the FY07 adopted and FY08 approved biennial budgets. In the first year of each two-year budget, the Assembly adopts the first year's (FY07) budget and conceptually approves the second year's (FY08) budget. The FY08 budget will be brought back before the Assembly next Spring for review and consideration of any adjustments or changes that may be needed.

The last biennial budget included nearly \$1 million in reductions beyond what was necessary to balance the budget. I recommended this approach in anticipation of additional cuts that might be necessary to balance the budget in future years and to bring some stability and predictability to the budget process.

For the past two years, we have continued to hold the line on governmental growth and spending in light of State funding reductions, unfunded mandates and normal operating cost increases. It continues to be a challenge to maintain a sustained level of public service and still meet the needs of a growing community. Each year we are left with fewer options to balance the budget and still not significantly impact services that the public expects us to provide. In balancing the FY07 budget, we tried to be mindful of ensuring that we maintain core functions and services. In making adjustments to this year's budget, each city department was instructed to:

- Continue to operate as conservatively as possible and keep spending to an absolute minimum;
- Prepare their FY07 budget (and FY08) at the minimum funding level necessary to maintain services;
- Any incremental requests must be submitted separately and accompanied with adequate justification of need; and
- Departments were discouraged from requesting funding for new positions.

ADDITIONAL REVENUES

This year, we will experience an average increase in property values (including new construction) of approximately 12.6% (note: the net property tax increase was 2.9% after taking into consideration the 1.0 mill rate reduction approved by the Assembly), a modest increase in sales tax revenues, a carry over in fund balance, a higher interest rate on our investments, and a small increase from various other miscellaneous sources as follows:

<u>Category</u>	<u>FY06 to FY07 Projection</u>	<u>FY07 to FY08 Projection</u>
State sources	\$ 2,007,000	See next page
Property tax (excluding debt)	1,272,000	\$3,972,000
Sales tax (operational)	2,270,000	1,015,000
Miscellaneous (operational)	558,000	45,000
Investment income	437,000	204,000
Total	\$ 6,544,000	\$5,236,000

CITY MANAGER'S BUDGET MESSAGE

Over the past few years property values across the country have increased significantly. The City and Borough of Juneau has experienced similar increases in values. While I anticipate that interest rates will increase and property values will begin to level off, we should continue to see increases in property values and sales tax revenues in future years with the construction of the Kensington mine and Home Depot, the opening of WalMart, the expansion of Fred Meyer and Costco, and numerous housing developments and subdivisions that are currently under construction or planned. The miscellaneous category includes income from various sources such as penalties and fines, user fees and permit sales. In addition to the anticipated FY07 sales tax revenue increases, we also have unexpended revenue being carried forward from FY06. Finally, this budget includes a 1.0 reduction in the mill levy for FY07.

Another significant change in the FY07 budget is the inclusion of State funding for general governmental operations. The City had experienced a steady decline in State support, with that support becoming \$0 in FY05. While this had a major impact on Juneau, it was more significant on small Alaskan communities without a tax base. Due to a major revenue surplus from increased oil prices, the State legislature decided to provide some funding assistance to Alaskan communities in FY07. The additional funding allowed the Assembly to further reduce the mill levy from my recommendation in the proposed budget of 0.33 to 1.0 mill. Although it is likely the State will continue to provide some support, currently there is no provision to continue this funding beyond FY07, and it is not included in the FY08 approved budget.

ADDITIONAL EXPENSES

We anticipate additional costs and/or reductions in revenue as follows:

<u>Category</u>	<u>FY06 to FY07 Projection</u>	<u>FY07 to FY08 Projection</u>
Wages	\$ 927,000	\$ 998,000
Benefits (Health and PERS)	2,869,000	1,985,000
Workers Compensation	121,000	50,000
Heating Oil	191,000	3,000
Gas and Diesel Fuel	266,000	-
Support to Education	1,740,000	465,000
Reduction in State Support	-	2,231,000
Reduction in Federal Support	97,000	1,000,000
MPF General Support Decrease	350,000	22,000
Increments	<u>160,000</u>	<u>238,000</u>
Total	\$ 6,721,000	\$ 6,992,000

The reduction in Federal support in FY07 reflects a reduction in grant funds such as the Fire Inspection Program. In FY08, we will no longer receive \$1 million in National Forest Timber Receipt funds of which \$800,000 was available to help fund general operations (the remainder was required to be spent on capital projects). The National Forest Timber Receipts is a six-year program ending in FY07. The FY08 reduction in State support is due to the uncertainty of continued State funding beyond FY07.

INCREMENTS

There were over \$1 million in increment requests for FY07 submitted from the various departments. I recommended and the Assembly approved three increments for the biennial budget.

The largest increment request is \$185,000 in FY08 to fund two additional police officers. This is an ongoing operating expense. In 1986, the Juneau Police Department assumed borough-wide policing responsibility when the Alaska State Troopers were redeployed to other locations. Since that time, our population has increased by nearly 10,000 people and the geographical area of coverage has also increased. These additional officers will enable JPD to provide a more effective patrol development plan and help reduce the impacts and added costs associated with chronic understaffing. It

CITY MANAGER'S BUDGET MESSAGE

will also allow deployment of more officers during peak hours and allow for directed patrol efforts on selected community problems.

The second increment request is for \$160,000 in FY07 and \$53,200 in FY08 to accomplish an update of the Comprehensive Plan. This is a one-time cost incurred over the period of two years. This goal is a stated priority of the Assembly. This funding will provide for a GIS technician to conduct fieldwork and upgrade the existing GIS database and maps, funding for a geotechnical firm to assess mass wasting and avalanche hazards of publicly-owned sites that can be developed, funding for a consultant to delineate wetlands and flood hazards and miscellaneous costs to support the above efforts as well as update/revise the narrative portions of the plan.

The third increment is to provide funding for a commercial appraiser position. The number of residential and commercial parcels has increased significantly over the past few years, while the Assessor's Office has had no increase in staff support. This lack of adequate staffing has resulted in the Assessor's Division failing to meet the Assembly's approved 5-year property inspection cycle. In particular, commercial appraisal updates have fallen well outside of the 5-year inspection cycle creating inequities for both commercial and residential.

SUMMARY

The amount of increased revenues that we anticipate in FY07 will be consumed by a 34% increase in health insurance costs and mandatory contributions to PERS (combined), a 30% increase in workers compensation insurance, a 66% increase in heating oil, a 60% increase in gas and diesel fuel, a 3% negotiated wage increase and a 7% increase in support to education.

In FY08 we are anticipating a 17% increase in health insurance and mandatory contributions to PERS (combined), a 9% increase in workers compensation insurance, a 1% increase in heating fuel, no increase in gas or diesel fuel, a 2% negotiated wage increase and a 4% increase in support to education.

Based on the State's existing school funding formula, the minimum funding contribution to education will increase by \$845,000 in FY07 and an additional \$564,000 in FY08. This projection assumes no changes in the State's educational funding formula for FY07 or FY08.

Juneau is a strong and diverse community where the citizens have come to expect responsive municipal services delivered in an efficient manner. As City Manager, I appreciate the community and Assembly's support in providing the City with the necessary resources and funding to meet the various public needs and allow us all to live in a safe and progressive community that we can be proud of.

Respectfully submitted,

Rod Swope
City and Borough Manager

NOTES

This page has been left for notes.

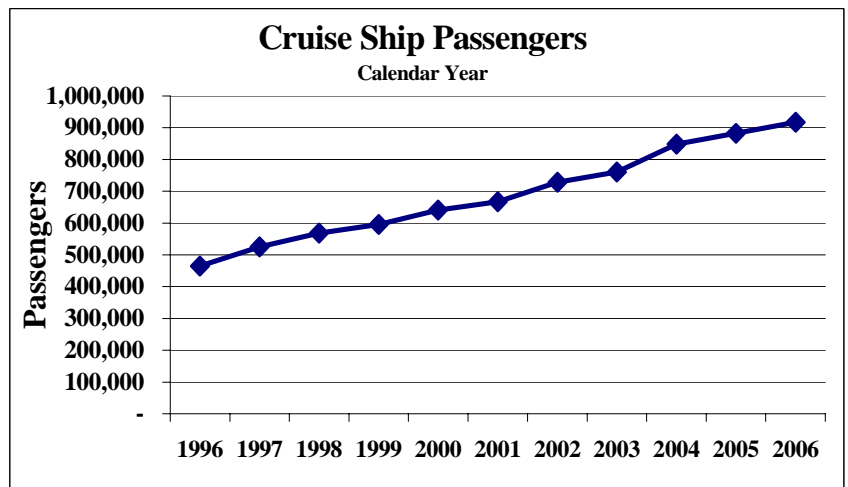
BUDGET HISTORY AND OVERVIEW

BUDGET HISTORY

The City's economy continues to grow at an improved pace. The current growth trend improvements started in the summer of 2004 after 7 years of relatively slow growth. This increased growth rate is attributed to a combination of –

- Improvements in the national economic climate,
- Significant increases in state revenues,
- Strong tourism growth, and
- Stronger private sector growth (mining, tourism and retail).

Much of the slowing in our economic growth in the previous years can be attributed to state and national economic issues. The CBJ continues to rely heavily on state government employment for our economic base. State employment comprises just over one quarter (25.2%, based on 2004 Alaska Department of Labor information) of the City's total employment. The Governor and the State Legislature have struggled with developing an acceptable long-range economic plan that will meet the State's future financial needs. The State has been operating in a deficit position for a number of years and at one point projected they would exhaust the Constitutional Budget Reserve's (CBR) surplus within three years. The recent surge in oil prices has extended the CBR exhaustion date and relieved the immediate state funding shortfalls. In responding to the current budgetary funding improvements, the Governor and the Legislature have provided some additional funding support for education and local government general operations. The State has been working to put in place an agreement to construct a gas pipeline. This will no doubt result in a significant increase in state revenues. However it will take a number of years to get the gas pipeline in place. In the mean time, we have concerns that until the State can identify and implement a long-term budgetary solution, there will continue to be funding pressures placed on the City's operating budget. State budget funding pressures over the past 19 years has resulted in the State shifting operating costs to local governments, reducing state support and/or intercepting pass-through funds.



Offsetting the past 10 years of negative economic pressures from the State's budget problems, has been very strong growth in tourism. Juneau has experienced significant growth in cruise ship passenger visits. Initial projections indicate that as many as 930,000 cruise ship passengers may visit Juneau during the 2006 cruise season.

Juneau also continues to benefit from large-scale mining. Mining was Juneau's first basic industry and the backbone of the local economy until World War II. The largest operating mine in the Juneau area, Greens Creek, is located on Admiralty Island, 18 miles west of downtown Juneau, and within the CBJ boundaries. Currently the Greens Creek Mine employs approximately 260 individuals. Based on exploration information, the Greens Creek Mine's life expectancy may run until the mid 2020's. Juneau has another large-scale mine project under development, the Kensington Gold Project. The Kensington Gold Project is located 45 miles north of Juneau and inside the CBJ borough boundaries. This mine project is in the final permitting phases and has started facility construction. The Kensington mine developers, Coeur Alaska, have indicated that they will permanently employ approximately 225, plus additional 300 to 400 employees during the construction phase. The mine will produce some 2,000 tons of ore per day for at least 10 years.

BUDGET HISTORY AND OVERVIEW

MAJOR REVENUE TRENDS

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

The CBJ is required by state law to assess real property at its full and true (market) value. Property assessments grew, on average, from FY90 (calendar 1989 assessments) through FY97 (calendar 1996 assessments) at a rate of 6% to 10% per year. This growth was due to a combination of property value recoveries from the late 1980's, increased demand and new construction. After FY97 (calendar 1996 assessments) the growth in property assessments dropped dramatically. This was due to a significant slowdown in new construction and a flattening in property value growth. Over the past two years, we have seen some significant increases in property values. Much of this value growth can be attributed to record low interest rates that increased the demand for housing. Demand increases pushed home values (supply-demand) and spurred the construction of new homes and home improvements. Total assessments for FY07 (calendar 2006) increased by more than 12.5%. If we exclude the estimated new construction increases from this total, the assessed value growth drops to approximately 10.3%. This assessed value growth matches reasonably well with the national average and the Pacific States' average over the past 2 years.

Increases in property values also come with a direct negative expenditure impact. The State's educational funding formula includes a provision that requires local governments to contribute 4 mills (2 mill for property increases after 1999) of Full and True Value (what we could tax, not what we choose to tax) to education. Any increase in property value results in a direct increase in local support to education and a dollar for dollar offsetting reduction in state support to education. The 2006 assessed value growth resulted in an \$845,000 increase in the required local support to education. *A more detailed explanation of property assessment and taxation is presented in the "Property Assessment and Taxation" section.*

Sales tax revenues grew from FY90 through FY96 and into early FY97 at a rate between 5% and 9% per year. In the spring of 1997, we started to experience a significant flattening in our sales tax growth rate. Between FY98 and FY03, the summer sales tax growth rate dropped to between 2% and 4% and winter was flat to slightly negative. The summer quarter growth has been largely supported by increases in tourism. For FY05, we projected sales tax growth in the area of 2 to 2.5%. Actual growth for FY05 was 3.8% over the previous year. The increase in sales tax (starting in the summer 2004) is attributed to –

- Improvements in the local economic climate,
- Significant increases in the purchase of home improvements and construction materials, and
- A strong 2004 and 2005 tourism seasons.

We are projecting that this increased sales tax growth will drop to approximately 2% for FY07 and 3.5% for FY08. The increase in FY08 is due to projected retail sector expansion. We are projecting that these increases do represent some permanent growth trend in our economic activity.

A significant revenue impact had been the total elimination of the of the State Revenue Sharing and Safe Communities programs by the Governor in FY04. The lack of state support for these programs has been an issue for the past 19 years. In the early to mid 1980's, the State provided a significant amount of support to local government. During this period, the CBJ was receiving up to \$10 million in operating support annually. However, funding for these programs has been a state budget reduction since FY87. The Governor did provide approximately \$1.4 million in funding to help reduce the impact of a 10% increase in the Public Employee Retirement System (PERS) employer contribution rates in FY06. This year, the State passed legislation to, again, provide some relief to communities for increases in employer PERS contribution rates

BUDGET HISTORY AND OVERVIEW

plus funding to help offset the dramatic increases in energy costs. The total amount of additional State support provided to the CBJ is \$2,647,000. This additional funding allowed the City to increase funding to Education, cover significant increases in fuel costs, worker's compensation, health care and negotiated wage increases as well as decrease the mill levy. It is uncertain if this support will continue beyond FY07, so it is not included in the revenue projections for FY08. *Additional information on state revenues can be found in the "Major Revenue Analysis" section.*

FUNDING FOR EDUCATION

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

The Assembly has supported local funding for Education to the maximum allowed under the State's funding formula. Under the formula, the City is allowed to provide up to 23% (\$9.57 million for FY07 and \$9.46 million for FY08 (the decline is due to a decrease in projected enrollment)) of the "Basic Need" amount in addition to the required minimum contribution of 4 mills of full and true value (\$12.03 million for FY07 and \$12.6 million for FY08). In addition to the funding support for the District's general operations, the FY07 and FY08 budgets include \$123,000 in funding for Community Schools and \$200,000 for student activities (grant). The City's budget contains many components that support children and youth in addition to the direct financial support provided to the School District.

The tables presented below compares the School District's FY07 and FY08 funding requests with the adopted budgets for FY04 through FY06. The School District's FY07 and FY08 budget requests represent the estimated maximum amount of local funding allowed. Note the amounts presented below do not include the funding for Community Schools or the student activities grant.

	FY04	FY05	FY06	FY07	FY08
School District's Funding Request:	<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>
Requested Funding – General Operations	\$17,865,300	18,870,000	19,799,100	21,601,300	22,065,900
Requested Funding – Outside General Oper.	292,100	-	168,200	185,000	201,800
Total Funding Requested	<u>\$18,157,400</u>	<u>18,870,000</u>	<u>19,967,300</u>	<u>21,764,300</u>	<u>22,267,700</u>

Funding Levels Approved:	FY04	FY05	FY06	FY07	FY08
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Approved</u>
Funding within the State funding cap	\$18,171,200	18,835,000	19,860,700	21,601,300	22,065,900
Additional funding, outside State funding cap	110,000	-	107,200	84,000	-
Total	<u>\$18,281,200</u>	<u>18,835,000</u>	<u>19,967,900</u>	<u>21,685,300</u>	<u>22,065,900</u>
Budget Difference from Request	<u>\$ 123,800</u>	<u>(35,000)</u>	<u>600</u>	<u>(79,000)</u>	<u>(201,800)</u>
Percentage Funding of Request	<u>100.7%</u>	<u>99.8%</u>	<u>100.0%</u>	<u>99.6%</u>	<u>99.1%</u>
Percent Change from the Previous Year	<u>1.6%</u>	<u>3.0%</u>	<u>6.0%</u>	<u>8.6%</u>	<u>1.8%</u>

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

Note 2: The "cap" is the maximum funding a municipality is allowed to contribute to the local school district. A municipality is allowed to contribute up to 23% of "Basic Need".

BUDGET HISTORY AND OVERVIEW

Note 3: The School District presented their FY08 budget with the assumption that the base student allocation would increase from \$5,380 to \$5,754, which would have increased the CBJ contribution to \$22,407,000. At the time the FY08 budget was approved, there was no indication that the State Legislature intended to increase the base student allocation; therefore, the amount originally requested, \$22,065,900, was used for the FY08 Approved Budget.

The State's education funding formula has resulted in a gradual increase in the percentage and amount of general school district operations being funded from local tax dollars. The State's education funding formula places a "Basic Need" cap on the total funding in which the State shares. The State funds the amount between "Basic Need" and four mills of local full and true property value (full and true property value is the total assessed and optionally exempted real and personal property). Since the value of property changes with growth as well as inflation, this tends to increase the proportional share of local government support while reducing, on a dollar-for-dollar basis, the State's share. In FY86, the CBJ provided the School District with \$7,350,000, or 28% of its total general operational support (excluding the District's special revenue funds and the CBJ's bond debt service). The adopted FY07 operating budget includes \$21,601,300 in local funding support for the School District's general operations. This \$14,251,300 or 194% increase in funding has resulted in the CBJ share of educational support climbing to more than 43% of the School District's total general operations. This growth has had a direct impact on the relationship between the mill levy used for education and used for all other government purposes. The amount adopted for educational support in FY07 is equal to an areawide mill levy of 5.92, or more than 64% of the adopted FY07 (2006 property tax year) general operating property tax levy (9.26 mills).

ASSESSMENTS, MILL LEVIES AND THE TAXPAYER IMPACTS

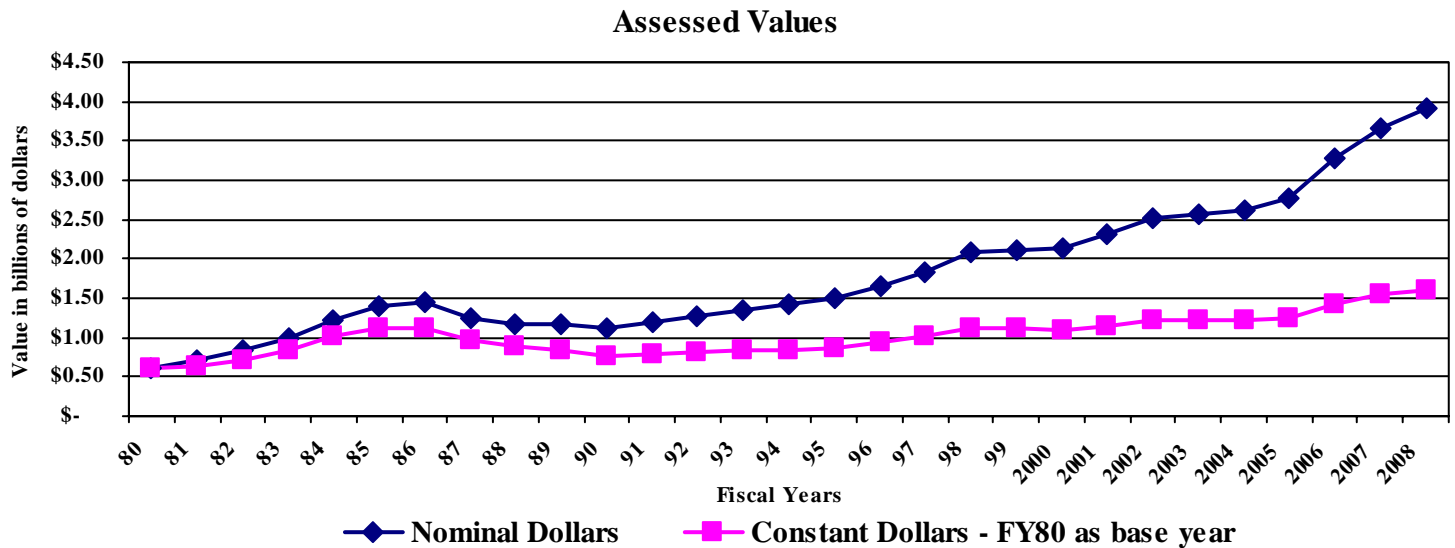
One of the more important issues driving development of the budget is the financial impact to property owners. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. State law requires the Assessor to value real property at its full market value. Mill levies are set by Assembly action at a level required to fund governmental operations. The assessed value for the 2006 assessment year (the FY07 budget year) increased by 12.56% or \$407 million over the 2005 assessment. This increase was due to a combination of increases in both assessed values and new construction.

The CBJ's mill levy consists of two parts, a levy for operations and a levy for debt service. The Charter restricts the mill levy for operations to a maximum of 12. This mill levy cap specifically excludes the mill levied for debt service. Shown below is a comparison of mill levies for FY04 through FY06, the adopted mill levy for FY07 and the proposed mill levy FY08.

	FY04	FY05	FY06	FY07	FY08
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Approved</u>
Operational Mill Levy	10.44	10.94	9.98	9.26	9.68
Debt Service Mill Levy	<u>1.20</u>	<u>1.06</u>	<u>1.19</u>	<u>0.91</u>	<u>1.16</u>
Total Levy	<u>11.64</u>	<u>12.00</u>	<u>11.17</u>	<u>10.17</u>	<u>10.84</u>
Percent Change, from Prior Year	<u>1.4%</u>	<u>3.1%</u>	<u>(6.9)%</u>	<u>(8.9)%</u>	<u>6.6%</u>

The adopted budget for FY07 contains a combined (operational and debt) mill levy decrease of 1.0 mill or approximately 9% from the FY06 rate. The Assembly elected to reduce the mill levy to help mitigate the increases in assessed values. The FY07 adopted **operational mill levy** was decreased by 0.72 mills or 7.2% from FY06. This mill levy decrease was made possible by increases in assessed real property values and funding from the State. The FY07 adopted **debt mill levy** decreased by 0.28 mills from FY06. This decrease is due to changes in the percentage rate of state reimbursement for the new high school bond debt (from 60% to 70%), increases in the total value of assessed property and a delay in issuing the new high school general obligation bonds from May 2006 to September 2006.

BUDGET HISTORY AND OVERVIEW



Excluded from the 2003 through 2008 property values, shown above, is a 2001 change in the taxation of aircraft. The Assembly elected to shift the taxation of aircraft from an ad valorem property tax to a flat rate property tax. This action decreased property assessment rolls by an estimated at \$26 million. *(A more detailed explanation of current and past property assessments and mill levies are contained in the "Property Assessment and Taxation" section of this document.)*

CAPITAL PROJECTS BUDGET

The CBJ places significant emphasis on funding needed improvements to community facilities and infrastructure. The biennial budget includes \$19,086,500 adopted for FY07 and \$20,283,300 approved for FY08 for capital improvement projects. The majority of the City's capital project funding has come from temporary sales tax levies and general obligation bonds. Voters have consistently supported these methods for funding local improvements. The following is a list of capital projects funded with general obligation bond and sales tax levies since 1999.

- October 5, 1999, voters approved \$62.9 million in general obligation bonds to fund renovations to the Juneau Douglas High School (\$13 million) and the construction of a second high school in the valley (\$49.9 million). On May 25, 2004, in a special election, the voters decided to not proceed with construction of the second high school. On October 5, 2004, voter approval a revised new high school construction project for \$54 million.
- October 3, 2000, voters approved –
 - A 3% temporary 5-year sales tax levy. The temporary sales tax levy funding 1% for roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements, 1% for general operations and 1% allocated annually by the Assembly. This 3% temporary tax is due to expire June 30, 2007.
 - A 1% temporary (expired December 31, 2005) 5-year sales tax levy to provide partial funding for school facility repairs, an ice rink and an expansion and improvement to the Bartlett Regional Hospital.
 - \$7.7 million in general obligation bonds to fund renovation to various school facilities.
- October 1, 2002, voters approved \$15 million in general obligation bonds to fund the cost of acquiring, constructing and equipping various harbor, utility and recreation capital improvement projects.
- June 3, 2003, voters approved –
 - \$12.5 million in general obligation bonds to fund the cost of renovating the Juneau Douglas High School.
 - \$12.6 million in general obligation bonds to fund a portion of the cost of constructing a new valley high school. (Due to voter approval, on October 5, 2004, of a revised new high school, these bonds will not be needed or issued.)

BUDGET HISTORY AND OVERVIEW

- October 7, 2003, voters approved \$6.9 million in general obligation bonds to fund the cost of renovations, upgrades and improvements to the Floyd Dryden Middle School and the Harborview Elementary School.
- October 5, 2004, voters approved-
 - Redirection of \$18 million in bond proceeds from the 1999 new high school authorization to fund major capital maintenance projects.
 - \$54 million in general obligation bonds to fund the construction of a new valley high school.
- October 4, 2005 voters approved –
 - A 1% temporary (expires September 30, 2008) 33 month sales tax levy to provide funding for a variety of capital improvement projects.
 - \$5.995 million in general obligation bonds to fund a portion of the cost to renovate Glacier Valley Elementary School.

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

GROWTH MANAGEMENT

When discussing growth management, it is important to distinguish between the various types of services provided by the CBJ and how these services are funded. While all of the services we provide require operational revenues, the sources vary greatly. General governmental functions and local support for education are largely supported through property and sales tax levies while other functions such as the hospital, utilities, airport, and harbor services are funded through user fees. In addition, there has been some shift in who provides the service. Due to budget constraints, the State has stopped providing some required local services. Local governments have assumed many of the more critical services. One of the most visible examples of this shift was the elimination of State Trooper law enforcement services in Juneau. By default, the Juneau Police Department ultimately assumed this public safety service. Service shifting has resulted in a significant operational costs to the CBJ that continues to impact the budget. In FY93, the total operating budget for the Juneau Police Department (JPD) was \$5.16 million. The FY07 adopted budget includes \$10.9 million in funding for the JPD. A large portion of this 110% increase can be attributed to services previously provided by the State.

In responding to concerns of growth in local government, the CBJ's Assembly and management have shown leadership and responsibility in budgetary control. After adjustments for inflation, the CBJ's general government FY07 adopted has not materially changed from the FY97 budget. The following table (adjusted for inflation using an average of the Seattle and Anchorage CPI) summarizes the overall budgetary changes that have occurred during the past 10 years.

Budgetary Comparison FY97 to FY07

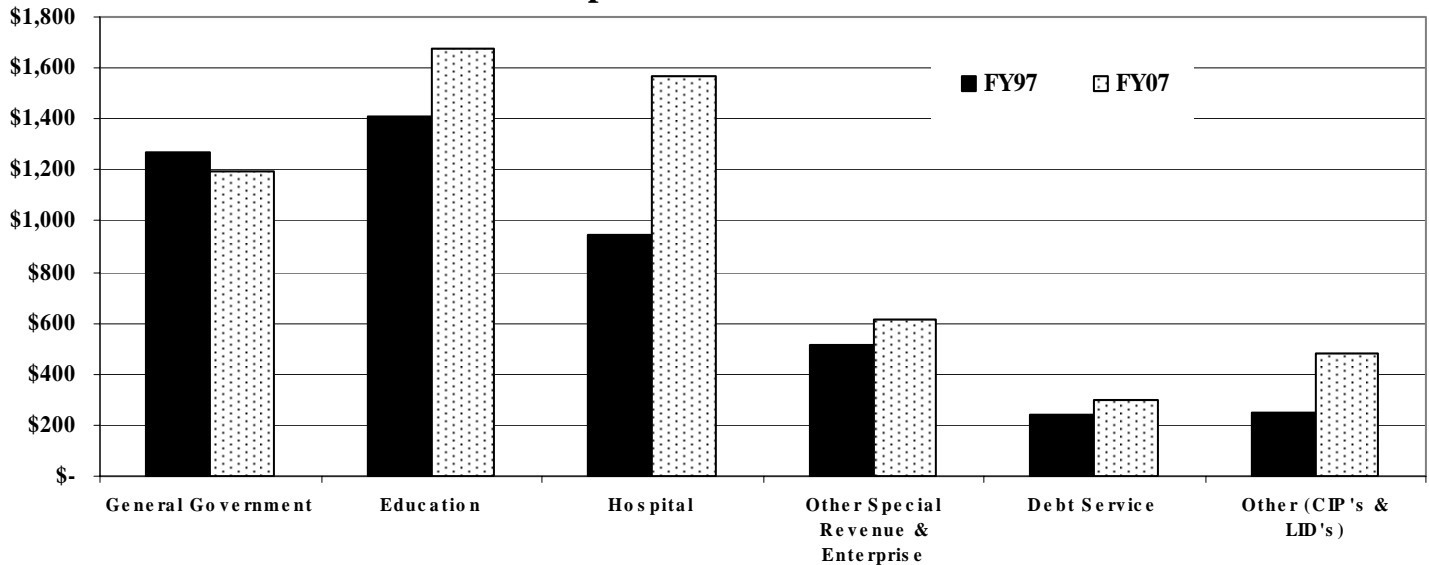
In Constant Dollars (in millions)

<u>Service Category</u>	<u>FY97</u>	<u>FY07</u>	<u>% Change</u>
General Government	\$ 37.1	\$ 37.4	0.8%
Education, including Special Revenue Funds	42.0	52.2	24%
Bartlett Regional Hospital	28.1	48.8	74%
Other Special Revenue and Enterprise Funds	15.2	19.1	26%
Debt Service	7.1	9.3	31%
Other (CIP's and LID's)	<u>7.4</u>	<u>15.1</u>	104%
Total	\$136.8	\$181.9	33%

While the amounts presented above show the relative change in constant dollars over the past 10 years, it is important to take into consideration community growth. During the same period, population has grown from 30,209 in 1996 to 31,341 in 2005, a 3.7% increase for this 10-year period. The per capita general governmental services graph, shown on the following page, takes into consideration the impacts of population changes by displaying, in constant dollars, the per capita actual expenditures for FY97 next to the adopted FY07 budget.

BUDGET HISTORY AND OVERVIEW

FY97-FY07 Expenditure Comparison
Per Capita in Constant Dollars

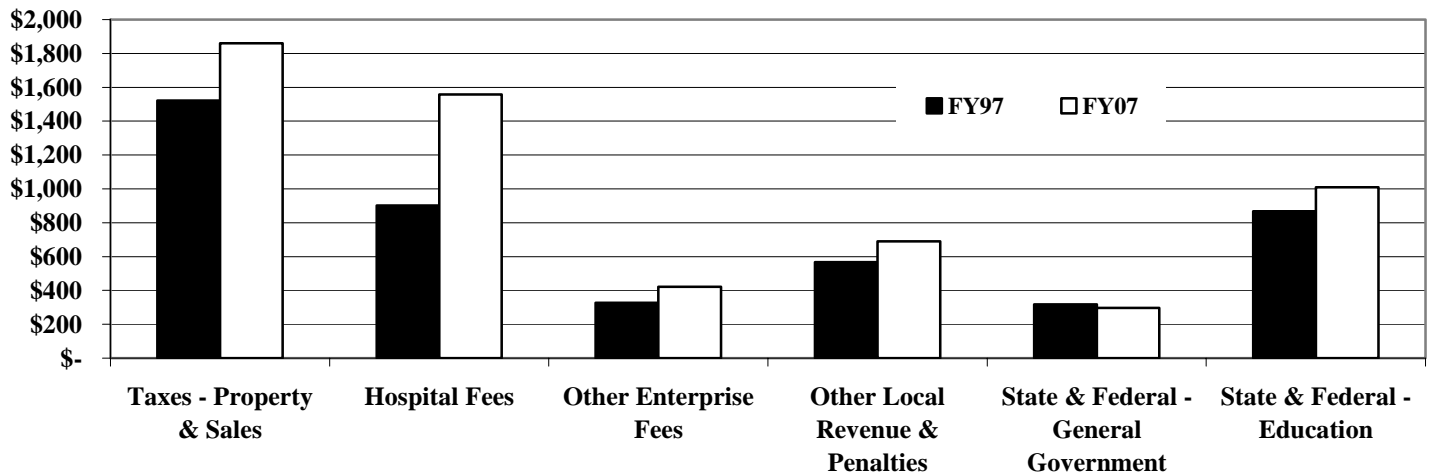


As previously noted, we have seen a shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted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

The dramatic increase in oil prices in the past few years resulted in Alaskan communities applying heavy pressure on the State legislature to share the wealth. Not only had the State eliminated all State shared revenue but many remote communities that rely heavily on fuel oil for a majority of their energy needs (including electricity generation) were negatively impacted by the increase in oil prices. As a result of this pressure, the State legislature passed the Municipal Energy Assistance Program, from which the CBJ will received \$1.25 million. In addition, the State also assisted communities by funding a portion of the employer contribution to the Public Employees Retirement System (PERS), from which the CBJ received \$1.4 million.

BUDGET HISTORY AND OVERVIEW

**FY97-FY07 Revenue Comparison
Per Capita in Constant Dollars**



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

LONG RANGE OUTLOOK

The health of the State's economy is one of the greatest issues facing Juneau, being Alaska's capital city. The State legislature has been struggling with the development of a long-range fiscal plan and their failure to adopt one leaves a degree of uncertainty for Juneau's future. The State's economy relies mainly on oil royalties and taxes and there is no general taxing structure. However, a number of economic events are taking place which will help stabilize the State's economy. Oil price increases over past 18 months has resulted in significant increases in state revenues. These increases have been sufficient to balance the current budget and, for the short-term, eliminate projected budgetary shortfalls. In addition to the current funding, the Governor and Legislature are also working to reach agreement for a contract to construction a gas pipeline. The development of a gas pipeline will provide the State with significant future operating revenues. However, the desire and need for a long-range fiscal plan has taken a back seat to the current oil revenues and getting a gas pipeline agreement in place. It is still important that the State develop a long-range financial plan to insure Alaska's and Juneau's long-term stability.

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

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

BUDGET HISTORY AND OVERVIEW

The cruise ship industry has been steadily growing for the past 10 years. The increase has and will continue to impact the local community. The number of cruise ship passengers anticipated for the 2006 season (May through September) is 930,000. On certain days, the City may have as many as 5 ships (4 docking and 1 lightering) in port with a potential of more than 10,000 passengers and crew. This can increase Juneau's total population by one-third. The vast majority of cruise ship passengers visiting Juneau are either walking in the downtown core area or on local shore excursions. Congestion and noise are the issues that have generated a significant amount of concern. In response to these concerns, citizens approved a \$5 per passenger fee to mitigate the impacts of large-scale tourism. These fees have been used for construction and maintenance of additional public restroom facilities, road and sidewalk improvements, harbor and dock improvements, increased public transportation service, noise abatement programs, acquisition of waterfront open space, public trail maintenance and security improvements. In addition to the \$5 per passenger fee, sales tax revenues from tourism spending have allowed for a steady increase in this funding source. Projections indicate the number of cruise ship passenger will continue to grow at a steady pace for the next 10 to 15 years.

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

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

GOALS

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

We continue to work to improve our service level accountability. Starting in FY04 we have moved to performance measures that quantify "outcomes" based on a "core service" concept. We worked with staff to identify departmental core services and outcome measures. Our efforts included working on procedures to obtain the data necessary to report the outcome measures. We have carried this new performance measure methodology forward in the FY07 and FY08 Biennial Budget document.

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

NOTES

This page has been left for notes.

EXECUTIVE SUMMARY

BUDGET AND BUDGET BALANCING SUMMARY

This year, as in the past, the City Manager directed departments to submit as conservative a budget as possible while maintaining existing service levels. At the beginning of the last biennial budget cycle (FY05/06); the City Manager presented a budget that included almost \$1 million in budgetary reductions beyond what was necessary to balance the FY05 and FY06 budgets in anticipation of future budgetary constraints.

In the last quarter of FY04 (summer of 2004), we started to see a significant jump in the growth rate of sales tax revenues. General economic improvements, construction and strong tourism growth, combined with the warmest and driest summer in over 20 years, resulted in visitors and residents purchasing more items. We experienced a 7.7% increase in actual to budget for FY05 and a 3.8% increase over our actual FY04 revenues. This unexpected surge in sales tax growth has dropped back, but we are still projecting that our FY06 revenues will exceed the budget by 2.2% and exceed our actual FY05 revenues by 3.5%. We are projecting a slightly reduced growth rate for FY07 of 2% and an increased back to 3.5% for FY08. The FY08 projected growth rate was increased slightly for the anticipated opening of several department stores (Home Depot and Wal Mart stores) and the expansion of Fred Meyer in early calendar 2007.

In 2005, an increased demand for housing resulted in significant increases in home values and the construction of new homes and home improvements. This demand has resulted in an increase of over 12% in the 2006 (FY07 operating year) property assessments. In response to this increase, the Assembly approved an FY07 **operational mill levy** reduction of 0.72 mills. In addition, the **debt service mill levy** was decreased by 0.28 mills, for a total FY07 mill levy reduction of 1.0 mill. Currently, the FY08 total mill levy will be 0.67 mills higher than FY07. This is comprised of a 0.25 mill levy increase for debt and a 0.42 mill levy increase for operations. It is important to note that the FY08 budget assumes no continuation of general operating State support. Our FY07 State support, \$2.6 million, is the equivalent to a .71 mill levy. The total FY07 adopted mill levy (operational and debt) is 10.17 and the FY08 proposed mill levy is 10.84. *See the Property Assessment and Taxation section for a further discussion of assessed values and the mill levy.*

A major impact on the City's FY07 budget was the unanticipated State support received to help offset the 10% PERS employer contribution rate increase and the increase in fuel costs. These two items added slightly more than \$2.6 million in revenue for the CBJ. The Assembly decided the best use of this funding was to provide tax relief to the property owner's of Juneau. As stated in the previous paragraph, the Assembly voted to decrease the mill levy by 1 mill or 9%.

The increase in property and sales tax revenues and State municipal assistance allowed the CBJ to absorb over \$9.0 million in expenditure increases for the biennial period, without requiring reductions in other budget areas. The major expenditure increases are in wages (a 3% negotiated increase), benefits (health and PERS), fuel (both heating and gas) and support to Education. It has also allowed the Assembly to adopt \$227,400 (FY07) and \$329,700 (FY08) 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 FY06 Amended Budget, the FY07 Adopted and FY08 Approved Budgets. You will find additional budgetary change details included in each departmental budget sections under the title “Budget Highlight.”

	FY06	FY07		FY08	
	<u>Amended</u>	<u>Adopted</u>	<u>% Change</u>	<u>Approved</u>	<u>% Change</u>
Funding Sources:					
State Support (<i>Note 1</i>)	\$ 33,872,300	42,169,100	24.49	41,616,000	(1.31)
Federal Support (<i>Note 2</i>)	8,288,400	9,828,800	18.59	8,850,100	(9.96)
Taxes (<i>Note 3</i>)	71,893,100	74,045,300	2.99	80,510,700	8.73
User Fees & Permits (<i>Note 4</i>)	87,503,800	96,073,800	9.79	99,213,500	3.27
Penalties & Fines	1,142,100	1,118,100	(2.10)	1,101,600	(1.48)
Interest-Investment and A/R (<i>Note 5</i>)	3,619,600	4,426,700	22.30	4,702,800	6.24
Property Sales and Rents	5,222,900	4,155,600	(20.44)	4,007,400	(3.57)
Special Assessments (LIDS)	141,700	87,800	(38.04)	74,700	(14.92)
Other Miscellaneous Revenue	364,100	330,000	(9.37)	337,000	2.12
Fund Balance Usage (Contribution)	12,919,500	616,600	(0.95)	398,000	(0.35)
Total Funding Sources	\$ 224,967,500	232,851,800	3.50	240,811,800	3.42
Expenditures:					
General Government, City (<i>Note 6</i>)	\$ 44,939,300	49,878,400	10.99	52,727,400	5.71
General Government, School District (<i>Note 7</i>)	59,206,900	66,602,500	12.49	66,769,200	0.25
Non-Board Enterprise (<i>Note 8</i>)	11,041,600	11,493,100	4.09	11,985,000	4.28
Board Controlled (<i>Note 9</i>)	67,831,400	72,469,900	6.84	75,072,900	3.59
Internal Service Funds (<i>Note 10</i>)	1,275,100	815,500	(36.04)	(189,100)	(123.19)
Debt Service (<i>Note 11</i>)	9,811,000	11,827,200	20.55	13,431,400	13.56
Capital Projects (<i>Note 12</i>)	30,099,800	19,036,500	(36.76)	20,283,300	6.55
Special Assessments	262,400	228,700	(12.84)	231,700	1.31
Special Appropriations	500,000	500,000	-	500,000	-
Total Expenditures	\$ 224,967,500	232,851,800	3.50	240,811,800	3.42

See below and on the following page for differences to note when comparing the FY06 Amended, FY07 Adopted and FY08 Approved Budgets.

1. State Support – The Legislature approved an increase in the State School Foundation Funding of \$3,316,000 and grants of \$457,000, which are included in the FY07 Adopted Budget. An additional increase in State Foundation Funding of \$490,000 is projected for FY08. Another increase is \$2,008,000 (FY07) in State’s School Construction Bond Debt Reimbursement Program (SCBDRP) funding. The SCBDRP funding increase is due to the issuance of qualifying new high school general obligation bonds. The State Legislature also approved funding to provide state-wide support to municipalities in FY07, \$2.657 million for Juneau. The FY08 budget assumes no state-wide funding support due to the uncertainty of State future funding.
2. Federal Support – The increase in the FY07 Adopted and FY08 Approved Budgets is due to an increase in federal grants for the School District.
3. Tax Revenues – This includes \$1.47 million (FY07) and \$5.19 million (FY08) in increased property tax and \$1.46 million in increased sales and excise tax revenues for FY07, with an additional \$1.27 million increase in FY08. The increase in property tax is a result of increases in assessed values combined with a reduction of 1.0 mills (0.72 mills in the operational mill levy and 0.28 mills in the debt service mill levy). Assessed values for the FY07

EXECUTIVE SUMMARY

adopted budget are projected to increase 11% to 12% from the amount anticipated at this time one year ago. General sales tax revenues are projected to increase by approximately \$1.44 million in FY07 and an additional \$1.23 million in FY08 over the FY06 amended 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.

4. User Fees - Increases in user fees between the FY06 Amended, FY07 Adopted and FY08 Approved Budgets are mainly attributable to projected increases of \$6,784,000 (FY07) and \$2,471,000 (FY08) in Bartlett Regional Hospital fees, \$400,000 (FY07) and \$390,000 (FY08) in Docks and Harbors fees, \$297,000 (FY07 only) in Port Development fees and \$144,000 (FY07) and \$190,000 (FY08) in Marine Passenger Fees.
5. Interest-Investment and A/R – Interest rates have been steadily increasing and this is reflected in the proposed budgets.
6. General Government, City - This increase is due to a combination of factors. A 10% increase in FY07 plus an additional 5% increase in FY08 to the Public Employees Retirement System contribution rate. The PERS increase coupled with increased health care costs account for \$2.85 million in FY07 and an additional \$1.9 million in FY08. Also significant is the impact of increased fuel prices in FY07, \$457,000, with only a slight increase anticipated for FY08. Negotiated wage increases account for approximately 3% of the increase. In addition, three increments are included in FY07 and FY08. A summary of the 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, and State grants. The School District received an additional \$3,772,500 from the State and \$1,802,200 from the CBJ in support to Education for FY07. The increase for FY08 is considerably less with only \$32,000 more from the State (no grants are included) and \$464,600 from the City.
8. Non-Board Enterprise - This increase is due to increases in all the non-board enterprise funds, Waste Management and the Water and Sewer Utilities funds.
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 the FY06 Amended, FY07 Adopted and FY08 Approved Budgets includes additional healthcare departmental charges to bring the Risk Fund fund balance to an appropriate level and some fleet equipment purchases and contribution changes.
11. Debt Service - This change is due to projected increases in debt service requirements for general obligation school bond issues. FY07 is the beginning of repayment of GO School Bonds for a new valley high school issued in FY06 and FY07 (interest only).
12. Capital Projects - The capital projects funding decrease is due to reduced funding from Bartlett Regional Hospital, Water and Wastewater (Sewer) Funds and the inclusion of a one-time transfer in FY06 from the Sales Tax Budget Reserve for intermediate construction funding for the new high school, with the intent to refund this money from proceeds of a general obligation bond issuance.

EXECUTIVE SUMMARY

INCREMENTAL BUDGET CHANGES

The following increments were recommended by the Manager and adopted by the CBJ Assembly for inclusion in the FY07 Adopted and FY08 Approved Budgets. All increments were reviewed by the City Manager for need and consistency with departmental policies, mission statements, core services and departmental goals.

	FY07		FY08	
	<u>Amount</u>	<u>FTE</u>	<u>Amount</u>	<u>FTE</u>
Tax Support Increments:				
Police				
This increment provides funding for two additional sworn patrol officers. The addition of two officers will enable the Police Department to provide more effective patrol deployment and reduce the stresses associated with chronic understaffing. The ability to implement “problem oriented policing” is central to the JPD’s community policing philosophy and practice, but can only be truly effective with the additional officers. Due to the lengthy recruitment process, funding is provided beginning in FY08.	\$ -	2.00	\$ 184,800	2.00
Community Development				
This increment provides funding for the Comprehensive Plan update with multiple components including, but not limited to, geophysical analysis and wetland determination of candidate buildable sites, land surveying services, community survey to measure community values for policy formation. The Comprehensive Plan was last updated in 1995 and with current technology, a much better product can be developed to allow for manageable and sustainable growth in the community. Updating the Comprehensive Plan is a stated priority of the Assembly.	108,000	-	10,000	-
Management Information Services (MIS)				
This increment provides funding to increase an existing 0.26 FTE position to 0.66. This position will provide staff support to the Comprehensive Plan update by registering parcel lines plus digitizing existing environmental data and wetlands and slope/hazard data.	42,600	0.40	43,200	0.40
Finance				
This increment provides funding for a commercial appraiser position plus training, equipment and supplies. While the number of parcels has increased, the Assessor’s Office has had no increase in appraiser positions. This lack of adequate staffing has resulted in the Assessor’s Division failing to meet the Assembly’s approved 5-year property inspection cycle. In particular, commercial appraisal updates have fallen well outside of the 5-year inspection cycle creating inequities for both commercial and residential property owners.	\$76,800	1.00	\$91,700	1.00
Total Recommended Increments	\$227,400	3.40	\$329,700	3.40

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY07 Adopted Budget includes funding for 1,596.72 Full Time Equivalent (FTE's) positions. The FY07 Adopted Budget staffing is 36.15 FTE's greater than the FY06 Amended staffing level. The increase consists of –

- an increase of 2.12 FTE's in the General Fund
- a increase of 4.29 FTE's in the Special Revenue Funds, excluding the School District
- an increase of 9.75 FTE's in the School District
- an decrease of 2.18 FTE's in the Enterprise Funds, excluding Bartlett Regional Hospital
- an increase of 22.15 for Bartlett Regional Hospital
- a redistribution of FTE's between General Engineering, Capital Projects Engineering and Special Assessments Engineering, with a net increase of 0.21 FTE's to account for actual hours worked.

Total FTE staffing changes and a reconciliation between FY06 Adopted Staffing, FY06 Amended, FY07 Adopted and FY08 Approved Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.*)

	<u>FTE</u>
FY06 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,532.81
FY06 General Government and Enterprise midyear staffing changes (<i>Note 1 below</i>)	3.45
FY06 School District increases	24.31
	<hr/>
FY06 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,560.57
FY07 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	30.30
FY07 General Government and Enterprise decreases (<i>Note 3 on the following page</i>)	(2.89)
FY07 School District increases	9.75
	<hr/>
FY07 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,597.72
FY08 General Government increases (<i>Note 4 on the following page</i>)	0.60
	<hr/>
FY08 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,598.32
	<hr/>
(1) FY06 General Government and Enterprise Midyear Staffing Changes	<u>FTE</u>
Finance: Increase existing 0.75 FTE Payroll Accounting Clerk to 1.00 FTE due the difficulty of retaining a person in the part-time position and the length of time needed for training. 0.20 FTE Assessor's Office intern.	0.45
Engineering: Three positions added and one eliminated due a reorganization and hiring related to construction of the new high school.	2.00
Community Development: A full time Plan Reviewer position was added to expedite the processing of building permits. There has been a significant increase in permit activity, which is reflected in increased building permit revenues.	1.00
Total FY06 Midyear Staffing Changes	<hr/> 3.45 <hr/>

EXECUTIVE SUMMARY

(2) FY07 Increases		<u>FTE</u>
Police: A Police Officer and one Dispatcher position had been held vacant during FY05 and FY06. These positions are reinstated for FY07 and FY08. Two additional Police Officers added.		4.00
Fire: The Fire Prevention Officer position was held vacant in FY06 and has been reinstated for FY07.		1.00
Finance: A Commercial Appraiser position added to allow for more timely updates of commercial properties.		1.00
Engineering: Increase to reflect the actuals hours worked in the Engineer/Architect Assistant I position.		0.21
Parks and Recreation: Reorganization of Parks Division		0.53
MIS: Increase and reclassification of MIS intern position to a GIS Technician to provide support for the Comprehensive Plan update.		0.40
Risk Management: Wellness Coordinator hired as employed instead of a contractual service.		1.00
Bartlett Regional Hospital: Increase staffing due to facility expansion.		22.16
FY07 Increases		<u>30.30</u>
(3) FY07 Decreases		
Docks: The Crossing Guard program, provided for summer tourist safety, is being transferred to a private organization.		(2.18)
Eaglecrest: The staffing undergo a reorganization, which will result in a decrease in the overall staffing level.		(0.71)
FY07 Decreases		<u>(2.89)</u>
(4) FY08 Increases		
Eaglecrest: Additional lift operators needed for the new mid-mountain chairlift.		0.60
FY08 Increases		<u>0.60</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 Sales Tax Budget Reserve until the total amount equals \$10 million. Each fund of the operating and capital budgets will be accompanied by a rationale for the proposed amount of fund balance. The policy on contributions into the Budget Reserve was modified during FY96's budget review. The revised policy reduced the annual contribution to \$550,000 based on operational needs.
5. **Revenue.** A fair balance between the imposition of property tax mill levy, sales tax, and user fee structures will be achieved to fund services and maintain the quality of life Juneau residents expect. A broad tax base will equitably distribute the tax burden across the greatest populations. Mill levies; sales tax rates, sales tax exemptions, and user fee structures will be reviewed annually. Requests for tax exemptions and fee waivers will be considered annually by the Assembly as part of the budget process.
6. **Midyear Appropriations.** The Assembly will avoid mid-year appropriations unless necessary to avoid a crisis, resolve an emergency, or perform an operational necessity. The Assembly by ordinance may make supplemental appropriations for the year.
7. **Equipment Replacement Reserve.** All major acquisitions of CBJ equipment or vehicles within the fleet replacement reserve shall be budgeted in an equipment replacement reserve fund. These funds shall be used only for the purchase or lease of equipment and not for general operations. A schedule of contributions and equipment replacement shall be included in the annual operating budget.
8. **Process.** The Assembly shall provide the Manager with a set of directives and priorities by which to formulate and balance the annual operating budget. Each department, its director and staff, is responsible for developing the expenditure and revenue (if applicable) budget for their department. For non-department specific revenues, expenditures, and funds (e.g. sales tax, hotel tax) the budgets are developed by the Finance Department. The department requested budgets are 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.

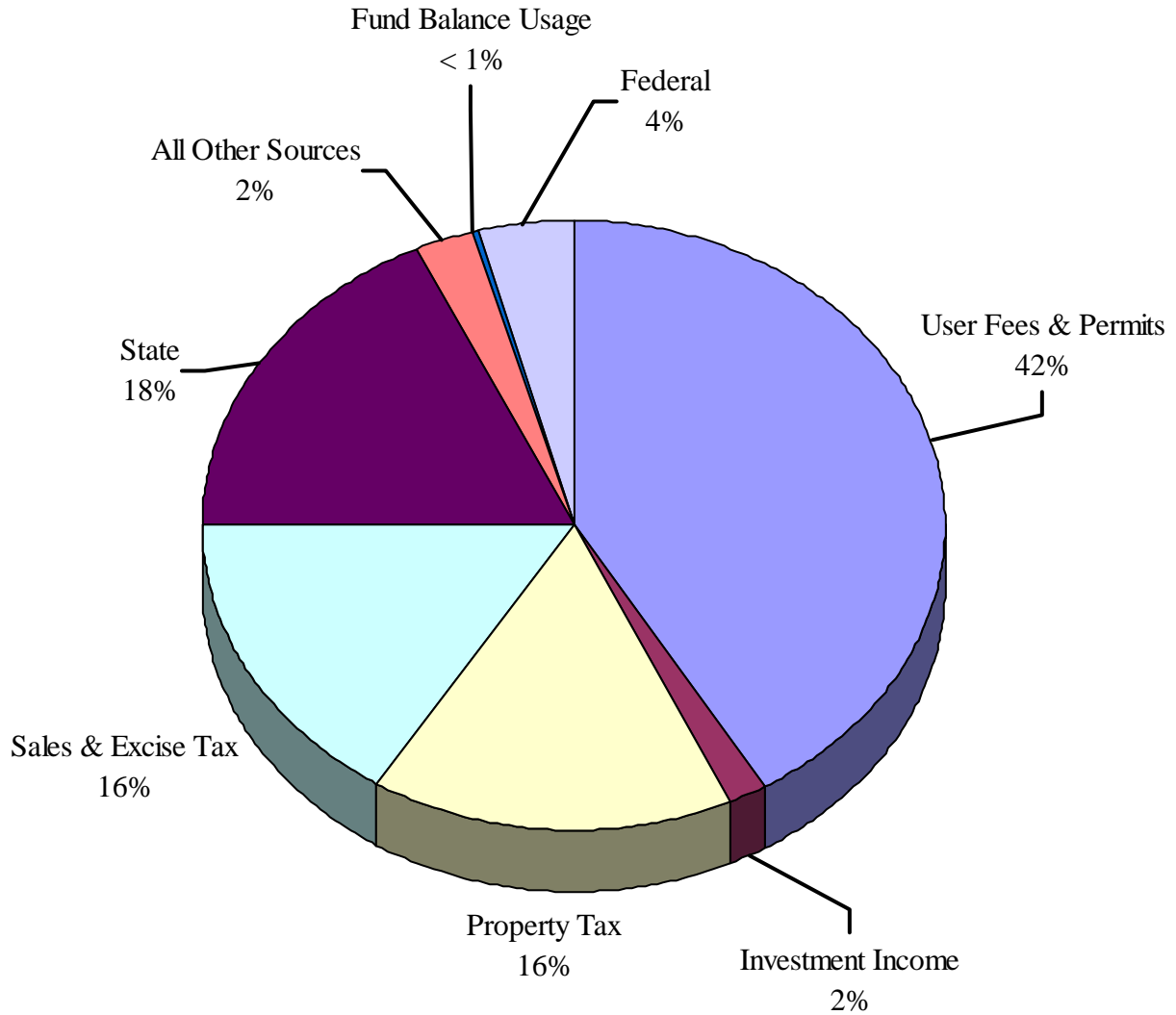
Budgets are adopted for capital improvements on a project to project basis. Capital projects are reported by the modified accrual basis of accounting. Appropriations for capital projects are not subject to lapsing at the end of the fiscal year.

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.

SUMMARY OF REVENUES

FY07 funding sources for all City and Borough activities total \$232,851,800, which includes a fund balance contribution of \$616,600.



This graph shows the FY07 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

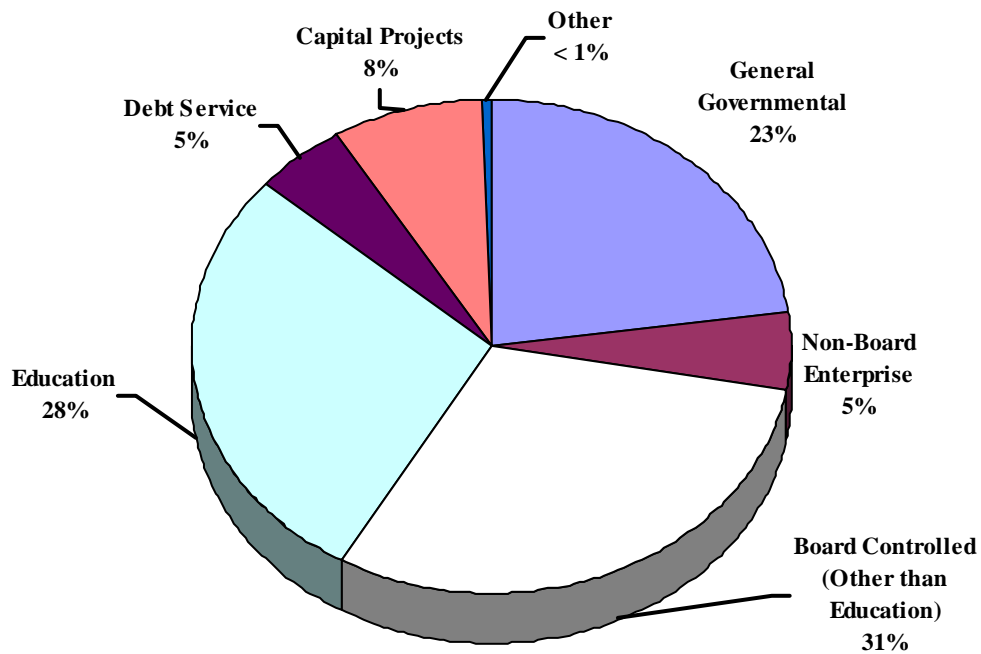
	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
State Support:					
Foundation Funding	\$ 23,987,800	26,258,200	26,244,200	29,574,100	30,063,100
School Construction Debt Reimb	2,574,200	4,140,000	4,117,600	6,148,100	8,162,100
State Shared Revenue	441,000	378,000	454,700	3,111,800	475,400
School Grants	2,349,300	2,490,100	2,490,100	2,889,900	2,460,400
Library Grants	124,500	127,200	129,600	133,200	141,800
ASHA "In Lieu" Tax	29,900	45,000	30,000	30,000	30,000
Miscellaneous Grants	298,500	433,800	480,300	282,000	283,200
Total State Support	29,805,200	33,872,300	33,946,500	42,169,100	41,616,000
Federal Support:					
Federal "In Lieu" Tax	805,500	823,700	858,900	851,700	855,900
Forest Timber Receipts	817,400	975,300	984,100	1,008,700	-
Miscellaneous Grants	5,886,700	6,489,400	6,489,800	7,968,400	7,994,200
Total Federal Support	7,509,600	8,288,400	8,332,800	9,828,800	8,850,100
Local Support:					
Taxes:					
Property	32,594,700	36,208,100	35,857,900	36,905,300	42,100,700
Sales	33,121,000	33,465,000	34,285,000	34,900,000	36,125,000
Alcohol	722,000	740,000	715,000	730,000	745,000
Tobacco Excise	702,100	580,000	480,000	555,000	570,000
Hotel	914,000	900,000	955,000	955,000	970,000
Total	68,053,800	71,893,100	72,292,900	74,045,300	80,510,700
User Fees and Permits:					
General Fund	1,433,300	1,454,200	1,864,300	1,869,200	1,872,200
Special Revenue Funds	13,709,500	14,463,300	14,521,500	15,311,700	15,482,300
Enterprise Funds	69,660,100	71,421,300	74,339,200	78,727,900	81,694,000
Special Assessments	250,800	165,000	161,000	165,000	165,000
Total	85,053,700	87,503,800	90,886,000	96,073,800	99,213,500
Penalties and Fines:					
Property Tax, Sales Tax, and LID					
Penalties and Interest	457,700	512,700	515,200	495,700	479,200
Ordinance Violations	644,800	629,400	611,300	622,400	622,400
Total	\$ 1,102,500	1,142,100	1,126,500	1,118,100	1,101,600

SUMMARY OF OPERATING REVENUES BY SOURCE

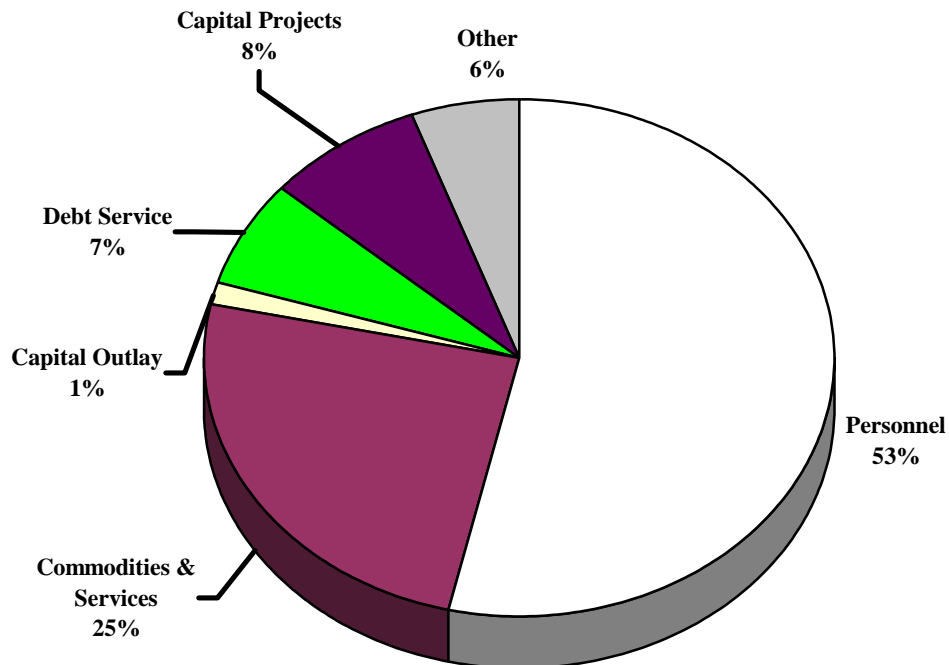
		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Other:					
Interest - Investment and A/R	\$ 3,182,100	3,619,600	3,919,500	4,426,700	4,702,800
Property Sales and Rents	3,376,300	5,222,900	7,113,100	4,155,600	4,007,400
Special Assessments (LIDS)	275,200	141,700	475,700	87,800	74,700
Other Miscellaneous Revenues	1,170,700	364,100	319,000	330,000	337,000
Total	8,004,300	9,348,300	11,827,300	9,000,100	9,121,900
Total Local Support	162,214,300	169,887,300	176,132,700	180,237,300	189,947,700
Total Revenues	199,529,100	212,048,000	218,412,000	232,235,200	240,413,800
Fund Balance Usage (Contribution):					
General Fund	323,200	1,283,400	728,600	734,000	173,000
Equipment Acquisition Fund	332,900	(406,800)	(1,980,100)	387,800	(450,500)
Other Funds	(3,821,400)	12,042,900	4,006,900	(505,200)	675,500
Total Fund Balance					
Usage (Contribution)	(3,165,300)	12,919,500	2,755,400	616,600	398,000
Total Revenues, Fund Balance					
Usage and Contributions	\$ 196,363,800	224,967,500	221,167,400	232,851,800	240,811,800

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



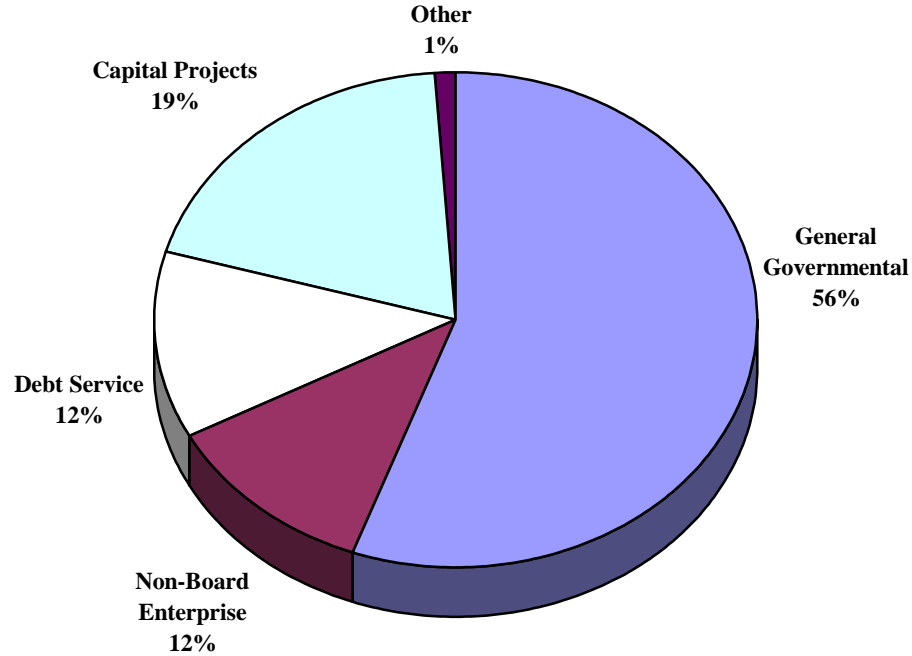
Expenditure Summary by Function



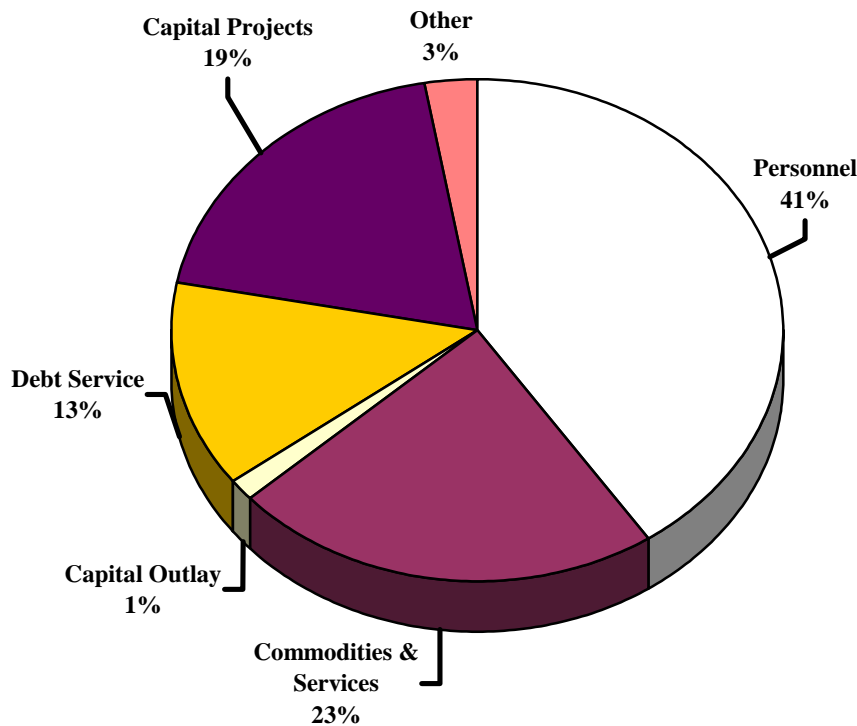
These expenditure summaries exclude Internal Service and Work Force. The total FY07 adopted budget for all City and Borough activities (net of interdepartmentals) is \$232,851,800

SUMMARY OF EXPENDITURES

Manager Controlled Programs



Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible (43% 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

	FY05 Actuals	FY06		FY07 Adopted Budget	FY08 Approved Budget
		Amended Budget	Projected Actuals		
General Fund:					
Mayor & Assembly	\$ 1,982,700	2,220,900	2,233,400	2,301,200	2,272,600
Law	1,338,700	1,524,300	1,450,800	1,586,300	1,724,400
Administration:					
Manager	1,132,600	1,228,300	1,202,400	1,241,500	1,282,300
Clerk	240,000	327,600	330,400	279,600	302,500
Elections	29,000	40,200	33,800	41,800	39,800
Mgmt Information Systems	1,460,200	1,523,900	1,521,500	1,744,100	1,848,300
Libraries	1,824,800	1,921,400	1,861,200	2,087,900	2,226,800
Finance	3,701,600	3,999,600	3,999,600	4,633,100	4,938,800
Personnel	359,900	435,300	423,300	457,700	495,100
Community Development	2,195,300	2,399,100	2,296,400	2,779,900	2,836,200
Capital City Rescue	2,336,600	2,741,900	2,741,900	3,115,500	3,260,000
General Engineering	571,700	652,600	622,200	814,300	857,000
Building Maintenance	1,488,800	1,579,200	1,579,200	1,833,100	1,866,400
Parks and Landscape	1,099,300	1,234,900	1,218,100	1,398,100	1,500,400
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,846,000)	(2,906,600)	(2,952,900)	(3,091,600)	(3,228,600)
Support to other funds	25,441,100	30,331,600	30,331,600	32,150,900	35,895,200
Total	42,071,300	48,969,200	48,607,900	53,088,400	57,832,200
Special Revenue Funds:					
Visitor Services	1,330,600	1,485,900	1,472,900	1,667,300	1,733,600
Capital Transit	3,801,000	4,253,300	4,350,200	4,908,800	5,226,400
Downtown Parking	171,800	202,800	202,800	229,700	231,700
Lands	1,258,200	818,300	818,200	789,000	791,000
Education - Operating	42,659,800	47,715,400	47,010,900	52,053,700	51,969,000
Education - Special Revenue	12,186,500	11,491,500	11,554,600	14,548,800	14,800,200
Eaglecrest	1,576,800	1,948,200	1,648,400	2,114,400	2,329,300
Service Areas:					
Police	9,254,000	9,755,100	9,549,600	10,900,700	11,803,000
Streets	3,210,000	3,625,300	3,394,900	3,862,500	4,061,500
Parks and Recreation	3,050,200	3,341,600	3,313,900	3,706,800	3,906,400
Capital City Fire	2,395,800	2,509,700	2,509,700	2,616,100	2,758,100
Sales tax	669,200	698,700	684,100	673,100	721,200
Hotel tax	12,200	24,300	23,800	24,000	25,700
Tobacco Excise tax	4,300	7,900	7,700	18,400	19,700
Marine Passenger Fee	-	-	-	4,000	4,000
Port Development	-	-	-	4,000	4,000
Library Minor Contributions	-	4,800	3,200	4,800	4,800
Interdepartmental Charges	(425,000)	(426,000)	(426,000)	(468,300)	(500,700)
Support to other funds	42,682,400	51,159,800	51,106,500	47,618,900	49,550,200
Total	\$ 123,837,800	138,616,600	137,225,400	145,276,700	149,439,100

SUMMARY OF EXPENDITURES BY FUND

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Enterprise Funds:					
Airport	\$ 3,677,400	4,054,700	4,054,700	4,105,800	4,404,800
Harbors	1,956,700	2,202,500	2,193,600	2,746,300	3,068,900
Docks	904,800	1,143,100	1,075,600	1,230,400	1,332,300
Waste Management	993,500	915,000	835,300	957,500	872,600
Water	2,378,300	2,893,400	2,527,000	2,958,400	3,120,000
Sewer	6,027,400	7,233,200	7,024,400	7,585,200	8,000,400
Bartlett Regional Hospital	55,091,600	58,482,900	58,482,900	62,273,000	63,937,600
Interdepartmental Charges	-	-	-	(8,000)	(8,000)
Support to other funds	4,452,300	8,400,000	8,400,000	1,500,000	940,000
Total	75,482,000	85,324,800	84,593,500	83,348,600	85,668,600
Internal Service Funds:					
Public Works Fleet	1,171,200	1,388,200	1,388,200	1,602,000	1,634,000
Equipment Acquisition Fund	1,423,900	3,056,000	2,330,900	1,819,900	1,008,600
Risk Management	13,313,600	14,376,100	14,376,100	15,698,100	17,088,300
Interdepartmental Charges	(15,781,700)	(17,545,200)	(18,129,900)	(18,304,500)	(19,920,000)
Total	127,000	1,275,100	(34,700)	815,500	(189,100)
Capital Projects:					
Capital Projects	19,637,300	30,099,800	30,099,800	19,036,500	20,283,300
Support to other funds	464,000	11,200	11,200	50,000	-
Total	20,101,300	30,111,000	30,111,000	19,086,500	20,283,300
Debt Service Fund:					
Debt Service	5,578,300	8,296,000	8,264,100	10,314,800	13,431,400
Port Debt Service	1,514,700	1,515,000	1,515,000	1,512,400	-
Total	7,093,000	9,811,000	9,779,100	11,827,200	13,431,400
Special Assessments:					
Special Assessments	233,300	262,400	259,500	228,700	231,700
Support to other funds	73,000	66,300	67,700	82,800	23,900
Total	306,300	328,700	327,200	311,500	255,600
Work Force:					
CIP Engineering	723,100	2,310,400	811,600	2,758,500	2,918,300
Public Works Administration	274,700	290,900	290,900	322,600	340,700
Interdepartmental Charges	(997,800)	(2,601,300)	(1,102,500)	(3,081,100)	(3,259,000)
Total	-	-	-	-	-
Total All Funds (Gross) Before Better Capital City	269,018,700	314,436,400	310,609,400	313,754,400	326,721,100
Better Capital City	457,900	500,000	475,000	500,000	500,000
Total All Funds (Gross)	269,476,600	314,936,400	311,084,400	314,254,400	327,221,100
Support to other funds	(73,112,800)	(89,968,900)	(89,917,000)	(81,402,600)	(86,409,300)
Total Expenditures	\$ 196,363,800	224,967,500	221,167,400	232,851,800	240,811,800

SUMMARY OF STAFFING

	FY03 FTE	FY04 FTE	FY05 FTE	FY06 Amended FTE	FY07 Adopted FTE	FY08 Approved FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.92	9.40	9.40	9.40	9.40	9.40
Administration:						
Manager	6.30	7.80	8.30	8.30	8.30	8.30
Clerk and Elections	2.13	2.63	2.63	2.63	2.63	2.63
Mgmt Information Systems	11.00	11.00	11.00	12.26	12.66	12.66
Personnel	5.27	5.27	5.00	5.00	5.00	5.00
Libraries	21.83	21.83	21.83	21.72	21.72	21.72
Finance	47.08	46.18	44.95	46.40	47.40	47.40
Community Development	26.40	26.00	25.76	25.50	25.50	25.50
General Engineering	7.60	7.83	7.00	-	7.56	7.56
Building Maintenance	9.84	10.75	10.75	10.75	10.75	10.75
Parks and Landscape	13.79	13.83	13.89	15.25	15.78	15.78
Total	<u>170.16</u>	<u>171.52</u>	<u>169.51</u>	<u>166.21</u>	<u>175.70</u>	<u>175.70</u>
Special Revenue Funds:						
Visitor Services	6.97	6.97	6.97	7.13	7.13	7.13
Capital Transit	33.89	34.90	33.65	35.40	35.40	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	580.61	587.61	583.61	603.92	613.67	613.67
Eaglecrest	34.43	34.43	32.84	27.41	26.70	27.30
Police	90.64	93.48	88.00	88.00	92.00	92.00
Streets	23.00	23.00	23.00	23.92	23.92	23.92
Parks and Recreation	41.17	46.54	45.52	46.72	46.72	46.72
Capital City Fire/Rescue	43.18	44.18	41.18	41.18	42.18	42.18
Parks and Recreation Improvements	0.12	0.12	0.12	-	-	-
Total	<u>856.90</u>	<u>874.12</u>	<u>857.78</u>	<u>876.57</u>	<u>890.61</u>	<u>891.21</u>
Enterprise Funds:						
Airport	22.50	22.50	22.63	22.30	22.30	22.30
Harbors	11.45	14.50	11.29	12.59	12.84	12.84
Docks	5.55	7.75	8.99	11.29	8.86	8.86
Hazardous Waste	0.25	0.50	0.53	0.53	0.53	0.53
Water	15.50	14.75	14.75	14.75	14.75	14.75
Sewer	34.50	35.00	35.00	35.00	35.00	35.00
Bartlett Regional Hospital	358.61	358.61	362.48	374.05	396.20	396.20
Total	<u>448.36</u>	<u>453.61</u>	<u>455.67</u>	<u>470.51</u>	<u>490.48</u>	<u>490.48</u>

SUMMARY OF STAFFING

	FY03 FTE	FY04 FTE	FY05 FTE	FY06 Amended FTE	FY07 Adopted FTE	FY08 Approved FTE
Internal Service Funds:						
Public Works Fleet	4.75	4.75	4.75	4.75	4.75	4.75
Risk Management	4.00	4.00	4.00	4.00	5.00	5.00
Total	8.75	8.75	8.75	8.75	9.75	9.75
Special Assessments:						
Special Assessments	1.18	1.20	1.16	1.19	1.29	1.29
Total	1.18	1.20	1.16	1.19	1.29	1.29
Work Force:						
CIP Engineering	21.76	20.41	24.45	27.25	27.17	27.17
Public Works Administration	2.75	2.75	2.72	2.72	2.72	2.72
Total	24.51	23.16	27.17	29.97	29.89	29.89
Total Staffing	1,509.86	1,532.36	1,520.04	1,553.20	1,597.72	1,598.32

INTERDEPARTMENTAL CHARGES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor and Assembly	\$ 30,300	32,100	32,100	47,400	50,200
Law	143,900	223,100	223,100	231,100	244,700
Manager	38,400	31,400	31,400	37,600	39,800
Personnel	92,000	85,600	85,600	123,700	130,800
Clerk	30,500	33,100	33,100	46,900	49,600
Mgmt Information Systems	302,100	280,200	280,200	317,800	336,500
Finance	1,593,700	1,621,300	1,631,000	1,604,700	1,703,200
General Engineering	8,300	8,500	8,500	7,000	7,400
Building Maintenance	567,300	550,900	587,400	638,500	628,600
Parks and Landscape	39,500	40,400	40,500	36,900	37,800
Total	2,846,000	2,906,600	2,952,900	3,091,600	3,228,600
Special Revenue Funds:					
Capital City Fire	385,000	385,900	385,900	428,300	458,300
Roaded Service Area	40,000	40,100	40,100	40,000	42,400
Total	425,000	426,000	426,000	468,300	500,700
Internal Service Funds:					
Public Works Fleet	1,201,200	1,189,300	1,306,000	1,542,700	1,568,000
Equipment Acquisition Fund	1,015,400	1,567,000	2,402,000	1,326,800	1,345,800
Risk Management	13,565,100	14,788,900	14,421,900	15,435,000	17,006,200
Total	15,781,700	17,545,200	18,129,900	18,304,500	19,920,000
Enterprise Fund:					
Docks	-	-	-	8,000	8,000
Total Operating					
Interdepartmental Charges	19,052,700	20,877,800	21,508,800	21,872,400	23,657,300
Work Force:					
CIP Engineering	723,100	2,310,400	811,600	2,758,500	2,918,300
Public Works Administration	274,700	290,900	290,900	322,600	340,700
	997,800	2,601,300	1,102,500	3,081,100	3,259,000
Total Interdepartmental Charges	\$ 20,050,500	23,479,100	22,611,300	24,953,500	26,916,300

NOTES

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SUPPORT TO OTHER FUNDS

	FY05 Actuals	FY06		FY07 Adopted Budget	FY08 Approved Budget
		Amended Budget	Projected Actuals		
General Fund Support to:					
Education - Operating	\$ 18,835,000	19,799,100	19,799,100	21,601,300	22,065,900
Education - Special Revenue	123,000	291,800	291,800	123,000	123,000
Mental Health	115,300	-	-	-	-
Marine Passenger Fee	25,300	-	-	-	-
Eaglecrest	363,100	500,000	500,000	575,000	625,000
Visitor Services	185,000	185,000	185,000	185,000	185,000
Bartlett Regional Hospital	594,800	593,000	593,000	-	-
Bartlett Regional Hospital - Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Equipment Acquisition Fund	-	835,000	835,000	-	-
Capital Projects	-	500,000	500,000	-	-
Debt Service	5,004,200	7,432,300	7,432,300	9,471,200	12,700,900
Total	25,441,100	30,331,600	30,331,600	32,150,900	35,895,200
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	14,750,500	11,950,500	11,950,500	9,665,800	10,130,800
Capital Projects	13,350,000	16,660,000	16,660,000	13,200,000	16,450,000
Bartlett Regional Hospital	592,200	621,800	621,800	621,800	621,800
Debt Service	293,600	1,660,200	1,660,200	-	-
Eaglecrest	100,000	-	-	-	-
Roaded Service Area	2,560,000	5,757,400	5,757,400	9,900,000	10,393,000
Fire Service Area	184,000	663,400	663,400	1,075,000	1,132,000
Waste Management	171,700	-	-	-	-
Education Operating To:					
Education Special Revenue	196,000	96,500	43,200	111,700	43,200
Education Other	18,200	-	-	-	-
Education Special Revenue To:					
Education Other	8,300	-	-	-	-
Education Other To:					
Education Operating	-	123,200	123,200	-	-
Education Special Revenue	26,400	-	-	-	-
Hotel Tax To:					
Visitor Services	743,800	915,000	915,000	948,800	988,800
Tobacco Excise Tax To:					
Bartlett Regional Hospital	233,200	269,000	269,000	255,000	260,000
General Fund	275,000	331,000	331,000	315,000	320,000
Marine Passenger Fee To:					
General Fund	1,033,000	1,161,000	1,161,000	1,080,200	1,058,500
Roaded Service Area	658,000	775,000	775,000	604,900	604,900
Fire Service Area	70,000	91,000	91,000	66,000	66,000
Visitor Services	100,000	100,000	100,000	204,400	204,400
Capital Transit	275,000	131,000	131,000	138,000	138,000
Dock	71,000	75,800	75,800	-	-
Port Debt Service	375,800	300,000	300,000	-	-
Capital Projects	2,020,600	1,964,000	1,964,000	2,506,500	-
Available for Capital Projects	-	-	-	-	2,893,300
Downtown Parking Fund To:					
Capital Projects	\$ 293,000	-	-	-	-

SUPPORT TO OTHER FUNDS

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Special Revenue Fund Support To, continued					
Land Fund To:					
Capital Projects	\$ -	1,325,000	1,325,000	680,000	-
Port Development Fund To:					
Port Debt Service	1,138,000	1,225,000	1,225,000	935,000	-
Capital Projects	-	1,262,000	1,262,000	1,200,000	-
Fire Service Area To:					
Water	-	-	-	100,000	150,000
Roaded Service Area To:					
Capital Transit	2,917,600	3,477,000	3,477,000	3,785,800	3,870,500
Marine Passenger Fee	12,500	-	-	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	190,000	200,000	200,000	200,000	200,000
Total	42,682,400	51,159,800	51,106,500	47,618,900	49,550,200
Capital Projects Support To:					
General Fund	-	11,200	11,200	-	-
Lands	464,000	-	-	-	-
Waste Management	-	-	-	50,000	-
Total	464,000	11,200	11,200	50,000	-
Enterprise Fund Support To:					
Airport To Capital Projects	31,500	-	-	-	-
Harbors To Capital Projects	-	30,000	30,000	-	-
Docks To:					
Marine Passenger Fee	14,600	-	-	-	-
Capital Projects	500,000	-	-	-	-
Bartlett Regional Hospital to					
Capital Projects	-	5,200,000	5,200,000	-	-
Water To Capital Projects	1,888,400	1,250,000	1,250,000	750,000	940,000
Sewer To Capital Projects	2,017,800	1,920,000	1,920,000	750,000	-
Total	4,452,300	8,400,000	8,400,000	1,500,000	940,000
Special Assessment Funds To:					
General Fund	48,000	65,300	65,300	51,400	23,900
Sewer	25,000	1,000	2,400	31,400	-
Total	73,000	66,300	67,700	82,800	23,900
Total Support To Other Funds	\$ 73,112,800	89,968,900	89,917,000	81,402,600	86,409,300

SUPPORT FROM OTHER FUNDS

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support From:					
Sales Tax	\$ 14,750,500	11,950,500	11,950,500	9,665,800	10,130,800
Tobacco Excise Tax	275,000	331,000	331,000	315,000	320,000
Marine Passenger Fee	1,033,000	1,161,000	1,161,000	1,080,200	1,058,500
Capital Projects	-	11,200	11,200	-	-
Special Assessments	48,000	65,300	65,300	51,400	23,900
Total	16,106,500	13,519,000	13,519,000	11,112,400	11,533,200
Special Revenue Fund Support From:					
Mental Health From:					
General Fund	115,300	-	-	-	-
Education - Operating From:					
General Fund	18,835,000	19,799,100	19,799,100	21,601,300	22,065,900
Education - Other - House Building	-	123,200	123,200	-	-
Education - Special Revenue From:					
General Fund	123,000	238,600	238,600	123,000	123,000
Education Operating	196,000	96,500	25,000	93,500	25,000
Education Other	26,400	-	-	-	-
Education - Special Revenue -					
Student Activities From:					
General Fund	-	53,200	53,200	-	-
Roaded Service Area	190,000	200,000	200,000	200,000	200,000
Education Operating	18,200	-	18,200	18,200	18,200
Education Special Revenue	8,300	-	-	-	-
Roaded Service Area From:					
Sales Tax	2,560,000	5,757,400	5,757,400	9,900,000	10,393,000
Marine Passenger Fee	658,000	775,000	775,000	604,900	604,900
Fire Service Area From:					
Marine Passenger Fee	70,000	91,000	91,000	66,000	66,000
Sales Tax	184,000	663,400	663,400	1,075,000	1,132,000
Visitor Services From:					
General Fund	185,000	185,000	185,000	185,000	185,000
Hotel Tax	743,800	915,000	915,000	948,800	988,800
Marine Passenger Fee	100,000	100,000	100,000	204,400	204,400
Lands From:					
Capital Projects	464,000	-	-	-	-
Eaglecrest From:					
General Fund	363,100	500,000	500,000	575,000	625,000
Sales Tax	100,000	-	-	-	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee From:					
General Fund	25,300	-	-	-	-
Roaded Service Area	12,500	-	-	-	-
Docks	14,600	-	-	-	-
Capital Transit From:					
Roaded Service Area	2,917,600	3,477,000	3,477,000	3,785,800	3,870,500
Marine Passenger Fee	275,000	131,000	131,000	138,000	138,000
Total	\$ 28,210,100	33,130,400	33,077,100	39,543,900	40,664,700

SUPPORT FROM OTHER FUNDS

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Debt Service Support From:					
General Fund	\$ 5,004,200	7,432,300	7,432,300	9,471,200	12,700,900
Sales Tax Fund	293,600	1,660,200	1,660,200	-	-
Total	5,297,800	9,092,500	9,092,500	9,471,200	12,700,900
Port Debt Service Support From:					
Port Fund	1,138,000	1,225,000	1,225,000	935,000	-
Marine Passenger Fee	375,800	300,000	300,000	-	-
Total	1,513,800	1,525,000	1,525,000	935,000	-
Capital Project Fund Support From:					
General Fund	-	500,000	500,000	-	-
Sales Tax	13,350,000	16,660,000	16,660,000	13,200,000	16,450,000
Marine Passenger Fee	2,020,600	1,964,000	1,964,000	2,506,500	-
Available Marine Passenger Fee	-	-	-	-	2,893,300
Downtown Parking	293,000	-	-	-	-
Lands	-	1,325,000	1,325,000	680,000	-
Port Development	-	1,262,000	1,262,000	1,200,000	-
Bartlett Regional Hospital	-	5,200,000	5,200,000	-	-
Airport	31,500	-	-	-	-
Harbors	-	30,000	30,000	-	-
Docks	500,000	-	-	-	-
Water	1,888,400	1,250,000	1,250,000	750,000	940,000
Sewer	2,017,800	1,920,000	1,920,000	750,000	-
Total	20,101,300	30,111,000	30,111,000	19,086,500	20,283,300
Internal Service Fund Support From:					
Equipment Acquisition from					
General Fund	-	835,000	835,000	-	-
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	233,200	269,000	269,000	255,000	260,000
Liquor Sales Tax	592,200	621,800	621,800	621,800	621,800
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
General Fund for bond payment	594,800	593,000	593,000	-	-
Docks from Marine Passenger Fee	71,000	75,800	75,800	-	-
Waste Management from:					
Sales Tax	171,700	-	-	-	-
Capital Projects	-	-	-	50,000	-
Water from Fire Service Area	-	-	-	100,000	150,000
Sewer from Special Assessments	25,000	1,000	2,400	31,400	-
Total	1,883,300	1,756,000	1,757,400	1,253,600	1,227,200
Total Support From Other Funds	\$ 73,112,800	89,968,900	89,917,000	81,402,600	86,409,300

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 3,681,300		45,118,600		11,112,400		32,150,900	
Special Revenue Funds:								
Mental Health	12,100		-		-		-	
Visitor Services	95,900		311,500		1,338,200		-	
Capital Transit	245,000		1,049,900		3,923,800		-	
Marine Passenger Fee	211,100		4,778,000		-		4,600,000	
Eaglecrest	(782,400)		1,558,000		600,000		-	
Education - Operating	500,000		30,217,700		21,601,300		111,700	
Education - Special Revenue/Other	1,302,400		13,835,500		434,700		-	
Lands and Resource Management	2,658,500		1,200,900		-		680,000	
* Roaded Service Area	1,805,500		12,359,300		10,504,900		4,010,800	
Fire Service Area	204,100		1,565,600		1,141,000		100,000	
Downtown Parking	207,500		185,200		-		-	
Sales Tax	8,292,700		35,649,400		-		34,462,600	
Hotel Tax	116,600		955,000		-		948,800	
Port Development	(88,300)		2,328,800		-		2,135,000	
Tobacco Excise Tax	73,000		555,000		-		570,000	
Library Minor Contributions	111,100		5,000		-		-	
Total Special Revenue Funds	14,964,800		106,554,800		39,543,900		47,618,900	
Enterprise Funds:								
** Harbors	728,000		2,980,300		-		-	
** Docks	2,226,900		1,675,400		-		-	
Water	3,601,800		3,523,600		100,000		750,000	
Sewer	1,981,000		7,864,400		31,400		750,000	
** Airport	2,670,400		4,173,200		-		-	
Hazardous Waste	535,200		838,000		50,000		-	
Hospital	8,730,000		62,434,200		1,072,200		-	
Total Enterprise Funds	20,473,300		83,489,100		1,253,600		1,500,000	
Internal Service Funds:								
** Public Works Fleet	3,787,000		2,985,600		-		-	
Self-Insurance	1,283,000		15,776,300		-		-	
Total Internal Service Funds	5,070,000		18,761,900		-		-	
LIDS/Debt Service/Work Force:								
LIDS	<u>1,213,300</u>		<u>285,900</u>		<u>-</u>		<u>82,800</u>	
Debt Service	<u>6,129,800</u>		<u>182,300</u>		<u>9,471,200</u>		<u>-</u>	
Port Debt Service	<u>578,900</u>		<u>-</u>		<u>935,000</u>		<u>-</u>	
Work Force	<u>-</u>		<u>3,081,100</u>		<u>-</u>		<u>-</u>	
Capital Project Funds	<u>-</u>		<u>-</u>		<u>19,086,500</u>		<u>50,000</u>	
Interdepartmental Charges	<u>-</u>		<u>(25,238,500)</u>		<u>-</u>		<u>-</u>	
Total City Funds	\$ 52,111,400		232,235,200		81,402,600		81,402,600	

* Includes National Forest Timber Receipts Reserves of \$298,900

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY07

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
24,814,100		2,947,300		2,500,000		447,300	General Fund
-		12,100		-		12,100	Special Revenue Funds:
1,667,300		78,300		-		78,300	Mental Health
4,908,800		309,900		-		309,900	Visitor Services
4,000		385,100		-		385,100	Capital Transit
2,114,400		(738,800)		-		(738,800)	Marine Passenger Fee
52,053,700		153,600		-		153,600	Eaglecrest
14,548,800		1,023,800		-		1,023,800	Education - Operating
789,000		2,390,400	212,300			2,178,100	Education - Special Revenue/Other
18,470,000		2,188,900	798,900			1,390,000	Lands and Resource Management
2,616,100		194,600	-			194,600	* Roaded Service Area
229,700		163,000	-			163,000	Fire Service Area
673,100		8,806,400	-			8,806,400	Downtown Parking
24,000		98,800	-			98,800	Sales Tax
4,000		101,500	-			101,500	Hotel Tax
18,400		39,600	-			39,600	Port Development
4,800		111,300	-			111,300	Tobacco Excise Tax
98,126,100		15,318,500	1,011,200			14,307,300	Library Minor Contributions
							Total Special Revenue Funds
2,746,300		962,000	-			962,000	Enterprise Funds:
1,230,400		2,671,900	-			2,671,900	** Harbors
2,958,400		3,517,000	-			3,517,000	** Docks
7,585,200		1,541,600	-			1,541,600	Water
4,105,800		2,737,800	-			2,737,800	Sewer
957,500		465,700	-			465,700	** Airport
62,273,000		9,963,400	-			9,963,400	Hazardous Waste
81,856,600		21,859,400	-			21,859,400	Hospital
							Total Enterprise Funds
3,421,900		3,350,700	-			3,350,700	Internal Service Funds:
15,698,100		1,361,200	-			1,361,200	** Public Works Fleet
19,120,000		4,711,900	-			4,711,900	Self-Insurance
							Total Internal Service Funds
228,700		1,187,700	-			1,187,700	LIDS/Debt Service/Work Force:
10,314,800		5,468,500	5,173,400			295,100	LIDS
1,512,400		1,500	-			1,500	Debt Service
3,081,100		-	-			-	Port Debt Service
19,036,500		-	-			-	Work Force
(25,238,500)		-	-			-	Capital Project Funds
232,851,800		51,494,800	8,684,600			42,810,200	Interdepartmental Charges
							Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 2,947,300		50,139,600		11,533,200		35,895,200	
Special Revenue Funds:								
Mental Health	12,100		-		-		-	
Visitor Services	78,300		307,900		1,378,200		-	
Capital Transit	309,900		987,900		4,008,500		-	
Marine Passenger Fee	385,100		4,969,100		-		4,965,100	
Eaglecrest	(738,800)		1,683,200		650,000		-	
Education - Operating	153,600		30,250,100		22,065,900		43,200	
Education - Special Revenue/Other	1,023,800		14,100,600		366,200		-	
Lands and Resource Management	2,390,400		996,700		-		-	
* Roaded Service Area	2,188,900		11,618,900		10,997,900		4,095,500	
Fire Service Area	194,600		1,645,900		1,198,000		150,000	
Downtown Parking	163,000		224,100		-		-	
Sales Tax	8,806,400		36,889,700		-		38,727,600	
Hotel Tax	98,800		970,000		-		988,800	
Port Development	101,500		1,864,300		-		-	
Tobacco Excise Tax	39,600		570,000		-		580,000	
Library Minor Contributions	111,300		5,000		-		-	
Total Special Revenue Funds	15,318,500		107,083,400		40,664,700		49,550,200	
Enterprise Funds:								
** Harbors	962,000		3,366,400		-		-	
** Docks	2,671,900		1,648,900		-		-	
Water	3,517,000		3,503,200		150,000		940,000	
Sewer	1,541,600		7,868,900		-		-	
** Airport	2,737,800		4,169,800		-		-	
Hazardous Waste	465,700		838,700		-		-	
Hospital	9,963,400		64,940,100		1,077,200		-	
Total Enterprise Funds	21,859,400		86,336,000		1,227,200		940,000	
Internal Service Funds:								
** Public Works Fleet	3,350,700		3,027,100		-		-	
Self-Insurance	1,361,200		17,343,200		-		-	
Total Internal Service Funds	4,711,900		20,370,300		-		-	
LIDS/Debt Service/Work Force:								
LIDS	1,187,700		262,900		-		23,900	
Debt Service	5,468,500		163,900		12,700,900		-	
Port Debt Service	1,500		-		-		-	
Work Force	-		3,259,000		-		-	
Capital Project Funds	-		-		20,283,300		-	
Interdepartmental Charges	-		(27,201,300)		-		-	
Total City Funds	\$ 51,494,800		240,413,800		86,409,300		86,409,300	

* Includes National Forest Timber Receipts Reserves of \$298,900

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY08

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
25,950,600		2,774,300		2,500,000		274,300	General Fund
-		12,100		-		12,100	Special Revenue Funds:
1,733,600		30,800		-		30,800	Mental Health
5,226,400		79,900		-		79,900	Visitor Services
4,000		385,100		-		385,100	Capital Transit
2,329,300		(734,900)		-		(734,900)	Marine Passenger Fee
51,969,000		457,400		-		457,400	Eaglecrest
14,800,200		690,400		-		690,400	Education - Operating
791,000		2,596,100	316,800			2,279,300	Education - Special Revenue/Other
19,770,900		939,300	798,900			140,400	Lands and Resource Management
2,758,100		130,400	-			130,400	* Roaded Service Area
231,700		155,400	-			155,400	Fire Service Area
721,200		6,247,300	-			6,247,300	Downtown Parking
25,700		54,300	-			54,300	Sales Tax
4,000		1,961,800	-			1,961,800	Hotel Tax
19,700		9,900	-			9,900	Port Development
4,800		111,500	-			111,500	Tobacco Excise Tax
100,389,600		13,126,800	1,115,700			12,011,100	Library Minor Contributions
							Total Special Revenue Funds
3,068,900		1,259,500	-			1,259,500	Enterprise Funds:
1,332,300		2,988,500	-			2,988,500	** Harbors
3,120,000		3,110,200	-			3,110,200	** Docks
8,000,400		1,410,100	-			1,410,100	Water
4,404,800		2,502,800	-			2,502,800	Sewer
872,600		431,800	-			431,800	** Airport
63,937,600		12,043,100	-			12,043,100	Hazardous Waste
84,736,600		23,746,000	-			23,746,000	Hospital
							Total Enterprise Funds
2,642,600		3,735,200	-			3,735,200	Internal Service Funds:
17,088,300		1,616,100	-			1,616,100	** Public Works Fleet
19,730,900		5,351,300	-			5,351,300	Self-Insurance
							Total Internal Service Funds
231,700		1,195,000	-			1,195,000	LIDS/Debt Service/Work Force:
13,431,400		4,901,900	4,593,400			308,500	LIDS
-		1,500	-			1,500	Debt Service
3,259,000		-	-			-	Port Debt Service
							Work Force
20,283,300		-	-			-	Capital Project Funds
(27,201,300)		-	-			-	Interdepartmental Charges
240,811,800		51,096,800	8,209,100			42,887,700	Total City Funds

CHANGES IN FUND BALANCES OVERVIEW

Summary

The two-year budget as presented for FY07 and FY08 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 FY08 Sales Tax Budget Reserve (Rainy Day) fund balance of \$3.06 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 FY07 and FY08 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 FY07 is \$2,947,300 and \$2,774,300 for FY08. This amount consists of \$2,500,000 in emergency reserves and unrestricted funds of \$447,300 and \$274,300 for FY07 and FY08, respectively. The General Fund fund balance has considerable fluctuation from year to year due to the Assembly's intent to keep the unrestricted balance at a minimum with no mid-year appropriations. The General Governmental Funds (General Fund, Road 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 and has surplus balance of \$12,100.

Capital Transit – The projected carryover for FY07 is \$309,900 and \$79,900 for FY08. 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 \$385,100 for both FY07 and FY08.

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 FY07 and FY08 fund balance deficits are projected to be \$(738,800) and \$(734,900), respectively. The ski area has 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.

CHANGES IN FUND BALANCES OVERVIEW

Lands and Resource Management – The projected carryover for FY07 is \$2,178,100 and \$2,279,300 for FY08. Included in the carryover amount is \$212,300 and \$316,800 for FY07 and FY08, respectively, reserved from loan repayments set aside to provide new loans to help the housing shortage. Lands and Resources is currently being used to account for a new noise abatement program (funded with marine passenger fees) associated with commercial float plane noise impacting residential areas. Loan funds for replacement of float plane engines are accounted for in the Lands and Resources Fund, which is the cause of the significant changes in fund balance since the engine replacements are done on a sporadic basis. These funds are restricted for specific uses and are not considered available for other general governmental functions.

Roaded Service Area – The projected carryover for FY07 is \$2,188,900 and \$939,300 for FY08. This amount contains \$500,000 in emergency reserves and \$298,900 in restricted funds under the National Forest Timber Receipts program. The unrestricted balance in the Roaded Service Area at the end of FY07 is \$1,390,000 and \$140,400 for FY08. 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 \$194,600 and \$130,400 for FY07 and FY08, respectively. These funds are restricted for fire related purposes. The ending FY08 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 \$163,000 for FY07 and \$155,400 for FY08. 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 FY07 is \$8,806,400 and \$6,247,300 for FY08. The majority of the FY07 projected ending balance, \$3,099,300, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

Port Development– The projected carryover for Port Development is \$101,500 and \$1,961,800 for FY07 and FY08, respectively. 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 \$21,859,400 for FY07 and \$23,746,000 for FY08 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 additional phases of Project 2005, a major remodel of the hospital facility. A portion of the remodel is being paid for by a 1% temporary sales tax but the major portion (80%) is being funded by revenue bonds supported by hospital fees.

CHANGES IN FUND BALANCES OVERVIEW

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is \$3,350,700 and \$3,735,200 for FY07 and FY08, respectively. Approximately \$284,100 for FY07 and \$218,100 for FY08 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 FY07 is \$1,361,200 and \$1,616,100 for FY08. The individual ending components of this balance are made up of \$828,200 Health & Wellness, \$(56,600) Safety & Workers Compensation, \$478,400 General/Auto Liability, \$194,200 Employee Practice/Property, \$114,800 Special Coverage, and \$57,100 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,200,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance is \$1,187,700 for FY07 and \$1,195,000 for FY08 is 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 \$744,900 and \$700,900 for FY07 and FY08, respectively. Consolidated LID's carryover balance is projected to be \$494,100 at the end of FY08. 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 \$5,468,600 for FY07 and \$4,901,800 for FY08, of which \$5,173,400 and \$4,593,400 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 FY07 and FY08 is \$1,500. This fund has been established as a requirement of the 2003 Series A Steamship Wharf/Marine Park Revenue bonds issued in FY03.

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

PROPERTY ASSESSMENT AND TAXATION

Community History and Service Area Structure

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

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

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

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

- **Areawide:**

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

- **Roaded Service Area, SA#9:**

Police	Parks & Recreation
Streets	Capital Transit

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

Capital City Rescue

Assessed Values Changes

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

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

The Assessor has projected the FY07 (calendar 2006) taxable assessed values at \$3.65 billion. This represents a value increase, including new construction, of \$407 million or 12.6% over the previous year. The City Assessor attributes a significant part of the assessment value growth to increases to last year's historically low mortgage interest rates. The low interest rates increased the demand for housing which in turn resulted in increases in home values and new construction. In addition, the Assessor continued made commercial property assessment adjustments in some specific areas of the Borough, to bring the assessment into line with current market values.

PROPERTY ASSESSMENT AND TAXATION

	<u>Assessed Values</u> <u>(In millions)</u>	<u>% Change</u> <u>to Total</u>	<u>% Change to</u> <u>Property Type</u>
2005 Assessed Value	\$3,244.2		
Residential Property: Single Family, Existing	164.2	5.06%	13.13%
Single Family, New Const.	11.7	0.36%	0.93%
Other, Existing	78.0	2.40%	10.94%
Other, New Construction	14.6	0.45%	2.05%
Commercial: Existing Property	108.3	3.34%	10.11%
New Construction	46.4	1.43%	4.33%
Business Personal Property	<u>(15.8)</u>	<u>(0.49%)</u>	<u>(7.58%)</u>
2006 Assessed Value (projected)	<u>\$3,651.6</u>	<u>12.56%</u>	

Projected Assessments by Service Area

2006 ESTIMATED ASSESSED VALUES					
<u>(in millions)</u>					
<u>Service Area</u>	<u>2005 Certified</u> <u>Assessment Roll</u>	<u>Real</u> <u>Property</u>	<u>Personal</u> <u>Property</u>	<u>Total Estimated</u> <u>Value</u>	<u>2007</u> <u>Estimate</u>
Capital City Fire/Rescue	<u>\$3,085.6</u>	<u>\$3,332.2</u>	<u>\$148.0</u>	<u>\$3,480.2</u>	<u>\$ 3,706.4</u>
Roaded Service Area	<u>\$3,103.8</u>	<u>\$3,352.8</u>	<u>\$148.7</u>	<u>\$3,501.5</u>	<u>\$ 3,729.1</u>
Areawide	<u>\$3,244.2</u>	<u>\$3,459.0</u>	<u>\$192.6</u>	<u>\$3,651.6</u>	<u>\$ 3,919.3</u>

Millage Rates and Restrictions

The 2006 property assessments do not include \$165 million (estimated) in State required property exemptions for senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax levy falls to the State of Alaska. However, the State has not appropriated funds for this property tax exemption program for a number of years. The amount of property tax revenues that we will not collect in FY07, under the senior citizens and disabled veterans program, is estimated at \$1.79 million.

A one-mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate \$3.65 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Over 95% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>
Operational						
Areawide	4.97	5.52	5.55	6.32	6.71	6.91
Roaded Service Area	4.72	4.24	4.69	3.30	2.26	2.45
Capital City Fire/Rescue	<u>0.75</u>	<u>0.68</u>	<u>0.70</u>	<u>0.36</u>	<u>0.29</u>	<u>0.32</u>
Total Operational	10.44	10.44	10.94	9.98	9.26	9.68
Debt Service	<u>1.03</u>	<u>1.20</u>	<u>1.06</u>	<u>1.19</u>	<u>0.91</u>	<u>1.16</u>
Total Mill Levy	<u>11.47</u>	<u>11.64</u>	<u>12.00</u>	<u>11.17</u>	<u>10.17</u>	<u>10.84</u>
Mill Change	<u>(0.42)</u>	<u>0.17</u>	<u>0.36</u>	<u>(0.83)</u>	<u>(1.00)</u>	<u>0.67</u>
% Change	<u>(3.53) %</u>	<u>1.48 %</u>	<u>3.09 %</u>	<u>(6.92) %</u>	<u>(8.95) %</u>	<u>6.59 %</u>

PROPERTY ASSESSMENT AND TAXATION

In 1995, the CBJ voters' approved a 12-mill operational property tax levy restriction on all taxable property. This levy restriction **does not** apply to tax levies used for the payment of debt service on voter approved (general obligation) bond indebtedness. The debt service mill levy is in addition to the operational mill levy. The debt service mill levy has been defined to be the total amount of general governmental support to the debt service fund less amounts received from the State's School Construction Debt Reimbursement Program. The debt mill levy is 0.91 for FY07 and 1.16 for FY08. This is a reduction of 0.28 (FY07) and 0.03 (FY08) mills from the adopted FY06 mill levy. The growth in projected assessed values is greater than the increase in debt service, which has resulted in the decrease in the FY07 debt mill levy. The FY08 debt mill levy will increase (over FY07) due to the issuance of \$44M in general obligation bonds for the new Dimond Park high school. (*See the "Major Revenue Analysis" for further explanation*).

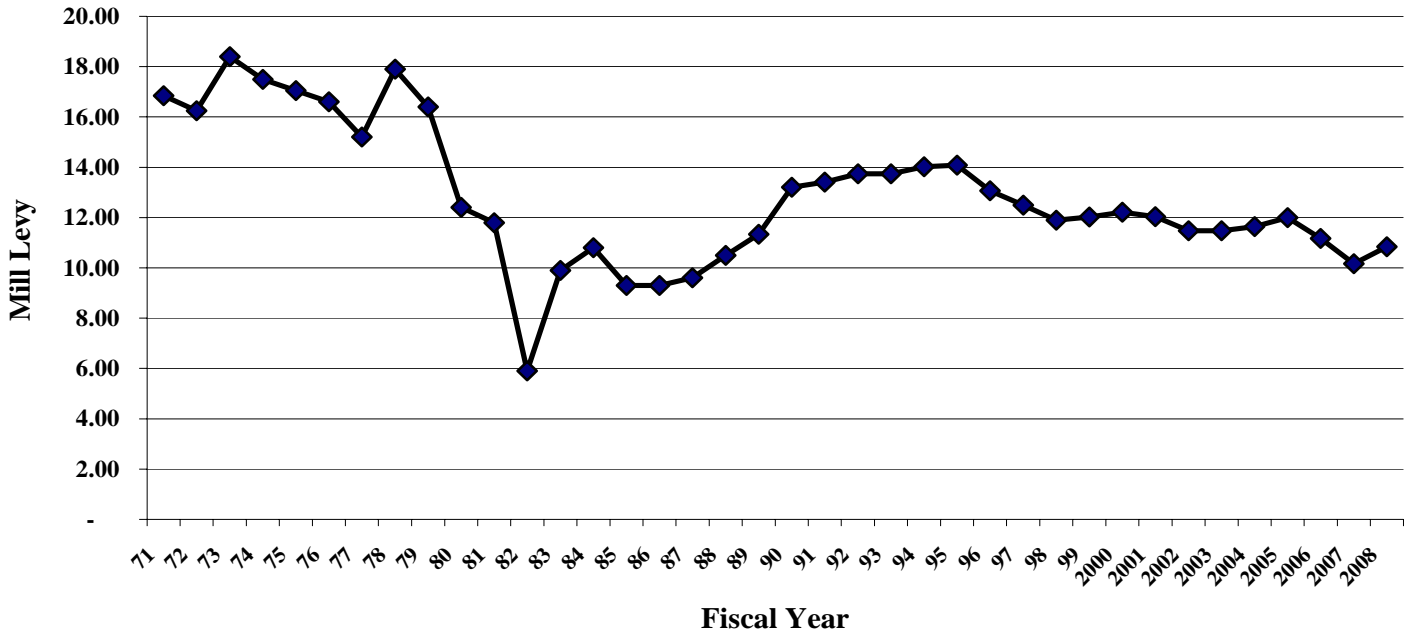
Mill Levy History

FISCAL YEAR ENDING	DEBT SERVICE MILL LEVY	SERVICE AREA OPERATIONAL MILL LEVIES			COMBINED MILL LEVIES (Including Debt Service)		
		Areawide Operating	Roaded Operating	Fire Service Operating	Areawide (non roaded)	Areawide & Roaded	Areawide, Roaded & Fire
1995	1.34	5.08	6.48	1.18	6.42	12.90	14.08
1996	1.43	4.03	6.51	1.09	5.46	11.97	13.06
1997	1.54	3.86	6.03	1.06	5.40	11.43	12.49
1998	1.25	3.95	5.71	0.98	5.20	10.91	11.89
1999	1.38	4.23	5.48	0.93	5.61	11.09	12.02
2000	1.52	4.60	5.18	0.92	6.12	11.30	12.22
2001	1.22	4.88	5.19	0.74	6.10	11.29	12.03
2002	1.27	4.73	4.72	0.75	6.00	10.72	11.47
2003	1.03	4.97	4.72	0.75	6.00	10.72	11.47
2004	1.20	5.52	4.24	0.68	6.72	10.96	11.64
2005	1.06	5.55	4.69	0.70	6.61	11.30	12.00
2006	1.19	6.32	3.30	0.36	7.51	10.81	11.17
2007	0.91	6.71	2.26	0.29	7.62	9.88	10.17
2008	1.16	6.91	2.45	0.32	8.07	10.52	10.84

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

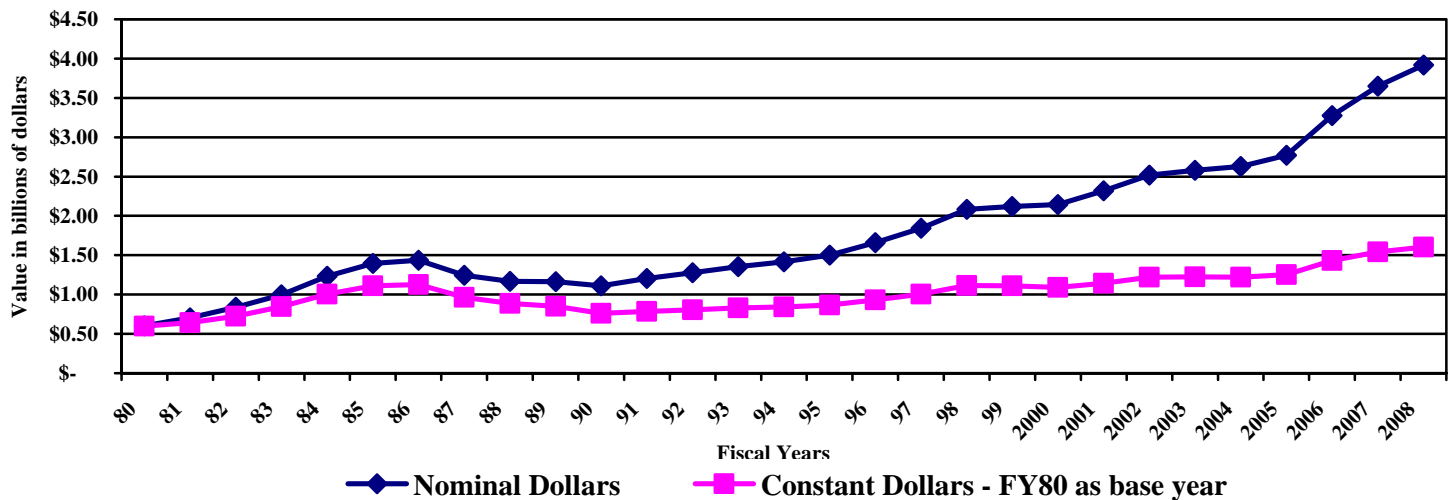
PROPERTY ASSESSMENT AND TAXATION

The graph below shows the historical maximum mill levy since the unification of the City Borough, 1971, including debt service. For years prior to 1995, the mill levy is an average of the various service areas. FY82 was an abnormal mill levy year due to a large increase in State funding specifically directed to decreasing the mill rate for that year.



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

Assessed Values



MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes are expected to increase in FY07 from the FY06 projected actuals by 2.92% (or \$1.04M). This tax increase is due to a combination of an increase in the assessed values, which increased 12.6% (or \$407M), and a decrease in the mill levy of 1.00 mill. 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 FY07 assessed values.

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

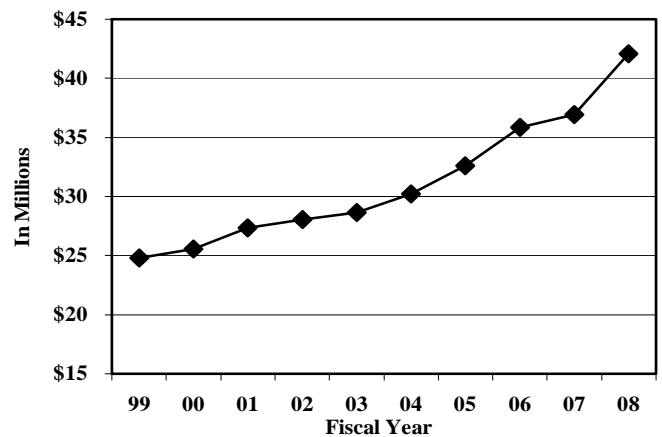
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide assessed value for the 2007 fiscal year is \$3.651 billion, up from \$3.244 billion billed in FY06.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY07 mill levy was adopted in resolution form on June 14, 2006 at 10.17 mills, a 1.00 mill reduction from FY06's mill rate of 11.17.

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 represented \$1.76 million in property tax revenue not collected.

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



FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections.

MAJOR REVENUES

SALES TAX REVENUES

Total sales tax revenues are expected to increase in FY07 from FY06 projected actuals by \$705,000 (or 1.93%), primarily due to an expected increase in general sales tax revenue which increased \$615,000 (or 1.79%).

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

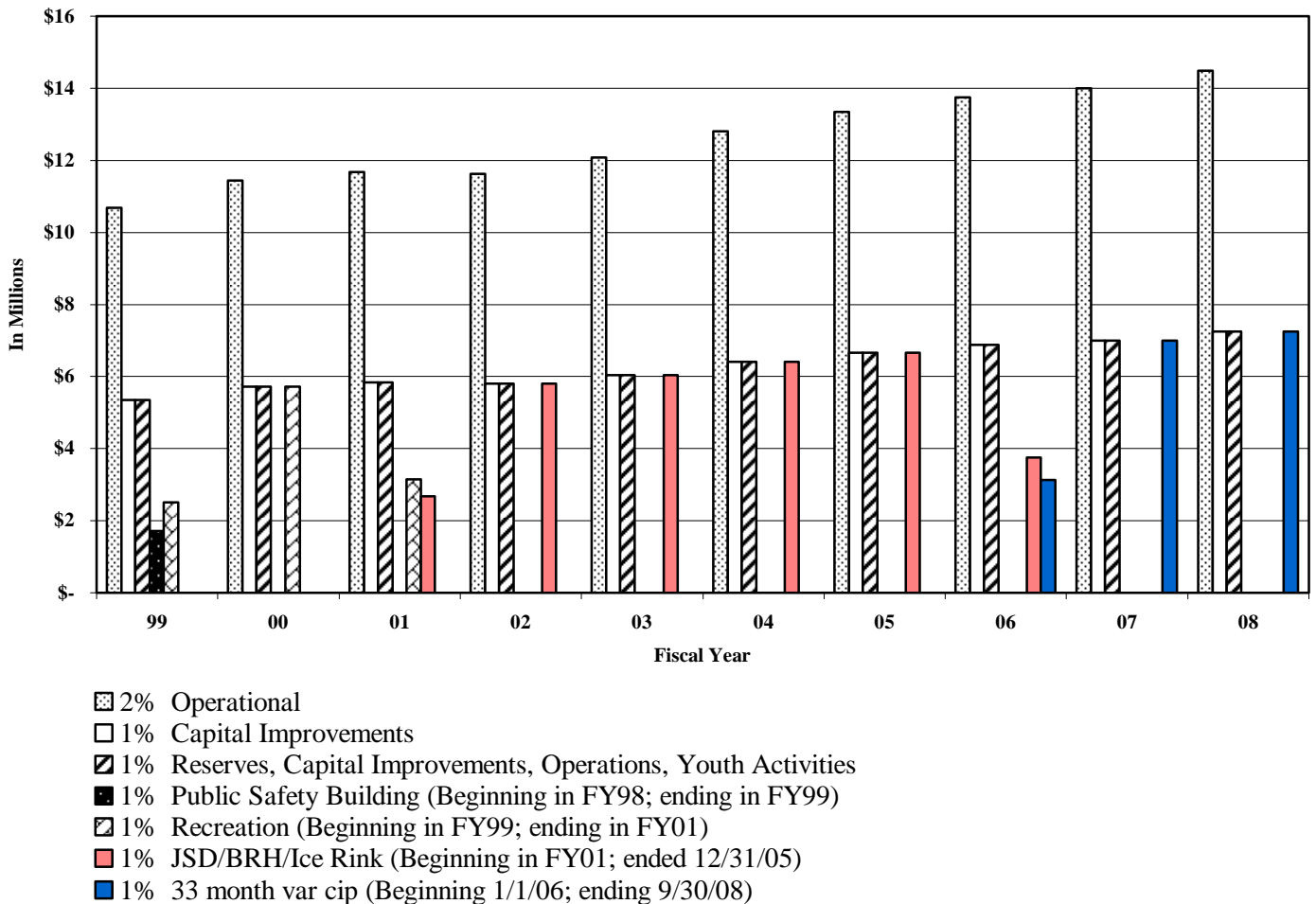
GENERAL SALES TAX

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.

FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections.



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

MAJOR REVENUES

Effective January 1, 2001, voters approved an additional temporary 1% sales tax to fund (1) the repair and rehabilitation of schools; (2) the expansion and improvement of Bartlett Regional Hospital; and (3) the construction of a recreational facility at Savikko Park. This tax remained 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.

Effective January 1, 2006, voters approved the extension of the temporary 1% sales tax that was to end December 31, 2005. The extension was for an additional 33 months, ending September 30, 2008. The sales tax generated from this extension will be used to fund a multiple project package including a Downtown Parking and Transit Center, Statter Harbor Improvements, Areawide Sewer Expansion and Eaglecrest Ski Area Mid-Mountain Chairlift.

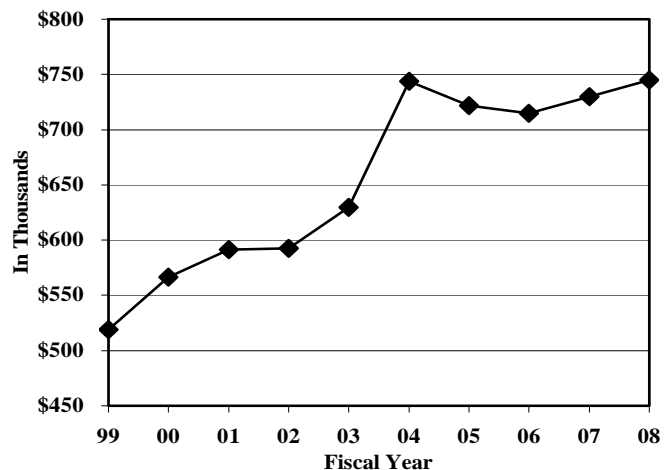
The 4% general sales tax is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$27.9M in FY07. This represents a 1.82% increase from FY06's projected actuals, reflecting expected steady growth in this revenue.

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 FY99. The large increase in FY04 reflects late FY03 filings included in FY04's revenue number. This also explains why there is a drop in FY05 revenue compared to FY04's. Based on current liquor sales estimates and the general economy, liquor sales tax revenues for fiscal years 2007-2008 are projected to increase annually at about a 2% rate of growth.



FY99-05 are based on actual revenue collected.
FY06 is based on estimated collections.
FY07-08 are based on budget projections.

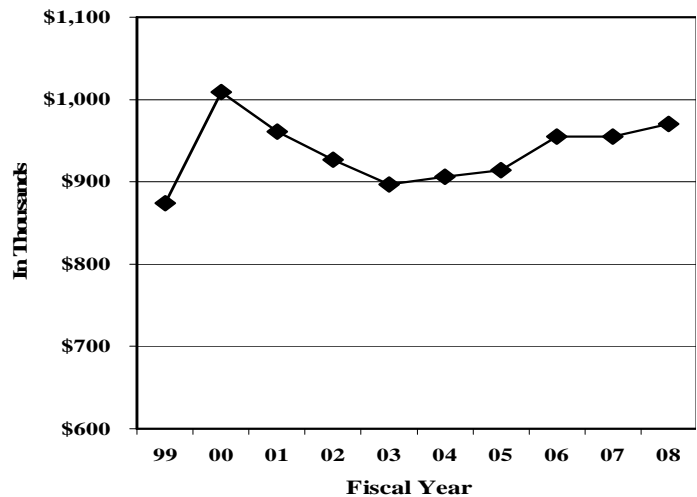
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

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

As can be seen in the graph, FY00 shows a sharp increase from FY99. This is primarily due to the timing of the returns submitted and the addition of a new hotel capturing a new market. Since FY00, however, the revenue from this source slowly declined through FY03. The decline was primarily due to (1) hotel sales decreasing due to the independent traveler on the decline and (2) an increase in the government exemption being taken 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 exemption. Since its lowest in FY03, this source of revenue has slowly regained some ground, and based on current sales data, it is anticipated that there will be a moderate increase in FY06 of 4.5%, compared to that collected in FY05, with that level to remain through FY07. A slight increase of 1.57% is expected in FY08.



FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

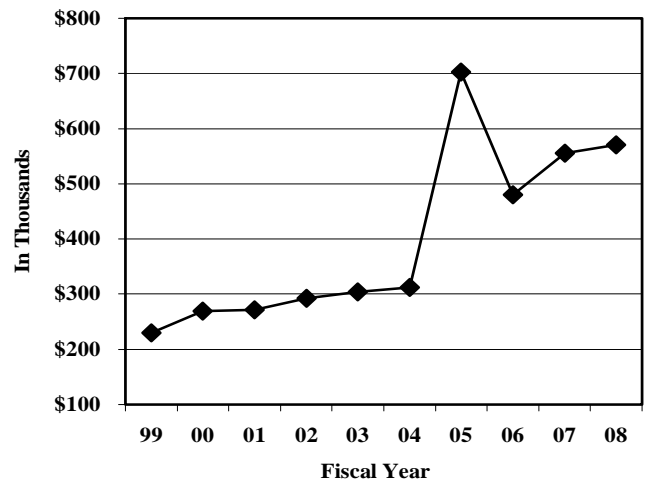
FY07-08 are based on budget projections

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 generated a significant increase 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 31.6% from FY05's level due to the expectation of tobacco purchases dropping back to normal. With FY06's level back to normal, gradual increases are expected through FY08.

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



FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections

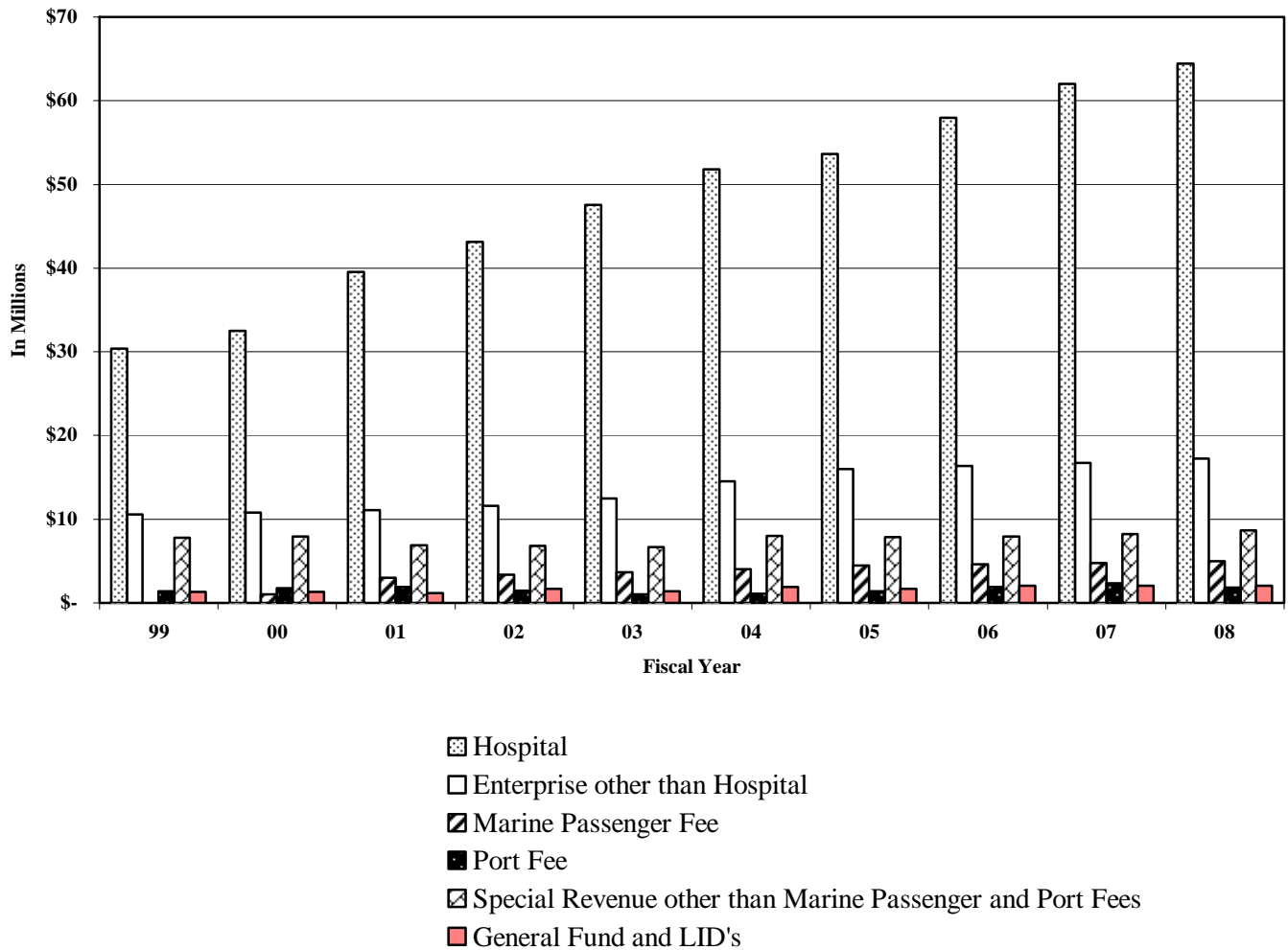
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues, in total, are expected to increase by 2.27% (or \$2.35M) in FY07 and 3.06% (or \$3.24M) in FY08.

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

MAJOR REVENUES

USER FEES AND PERMITS



FY99-05 are based on actual revenues collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last seven years, up through FY05 Actuals. It is expected that this revenue source will continue to increase in FY06 (by 8.06% or \$4.32M), FY07 (by 6.94% or \$4.02M) and again in FY08 (by 4% or \$2.47M), 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 has remained relatively stable throughout the years with the only significant drop in FY01-FY03, when the Mental Health and Chemical Dependency functions were transitioned to the private sector and the Hospital, respectively. Slow steady growth is expected in FY06 through FY08.

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 increase of 20.2% (or \$341,200) in FY06, due to increases expected in building permits/inspection fees (\$190,200) and ambulance & fire charges (\$194,800). This revenue is expected to remain at FY06's level in FY07 and FY08.

Port Tonnage Fee / Port Development Fee

PORT TONNAGE FEE

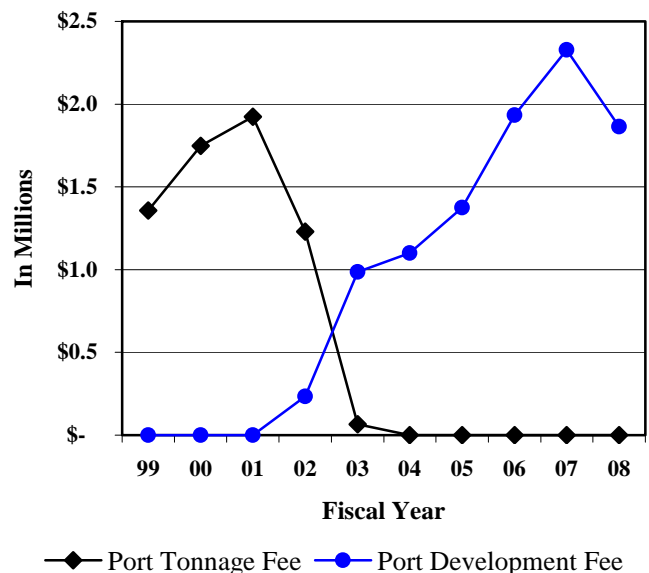
Effective March 23, 1990, a "Port Dues" based on net cruiseship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruiseship passengers. The initial port dues rate of \$.05 per net registered ton in 1990 was reviewed and adjusted annually based 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) \$2.18 per arriving passenger per day for vessels docking at or on vessels lightering to a City and Borough port facility.

On March 14, 2005, the fees were increased by \$1.00, with the 18¢ fee increasing to \$1.18 and the \$2.18 fee increasing to \$3.18. These increases were to remain in effect until December 31, 2006, at which time a single rate



FY99-05 are based on actual revenue collected.
FY06-08 are based on estimated collections.

for all passengers on all vessels, unless otherwise exempted, will take effect. The new rate of \$3.00 per arriving passenger per day for all vessels will become effective January 1, 2007 and will remain in effect until March 14, 2008.

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, including the Seawalk.

The Port Development Fee is expected to generate \$1.93M in revenue in FY06, \$2.32M in FY07 and \$1.86M in FY08 based on current projections of the number of cruiseship passengers visiting Juneau, the number of ships using CBJ's facilities, the changes in rates and the expiration of the fee on March 14, 2008.

MAJOR REVENUES

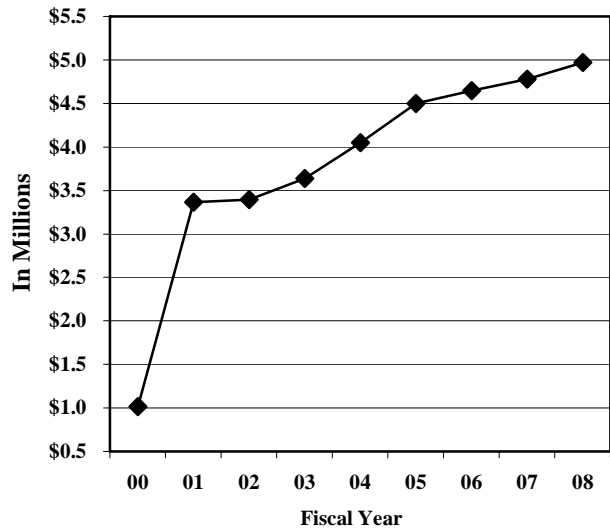
MARINE PASSENGER FEE

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 with revenues expected of \$4.64M in FY06, \$4.77M in FY07 and \$4.969M in FY08, 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)
FY01-05 are based on actual collections.
FY06 is based on estimated projections.
FY07-08 are based on budget projections.

MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

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

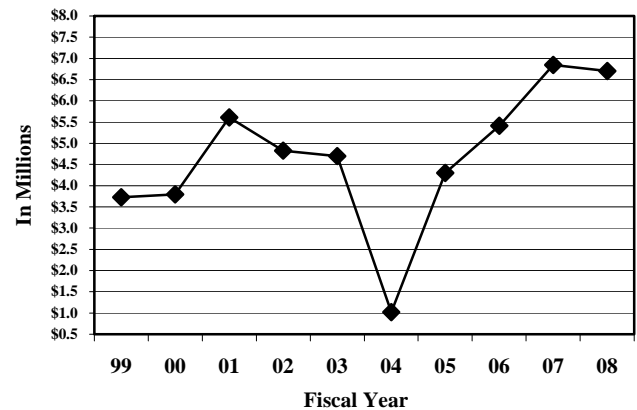
The average funds available for Central Treasury investment, over the last five (5) years (FY01-FY05), has ranged from a high of \$153.7 million in FY05 to a low of \$77.6 million in FY01.

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

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.

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.



FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections.

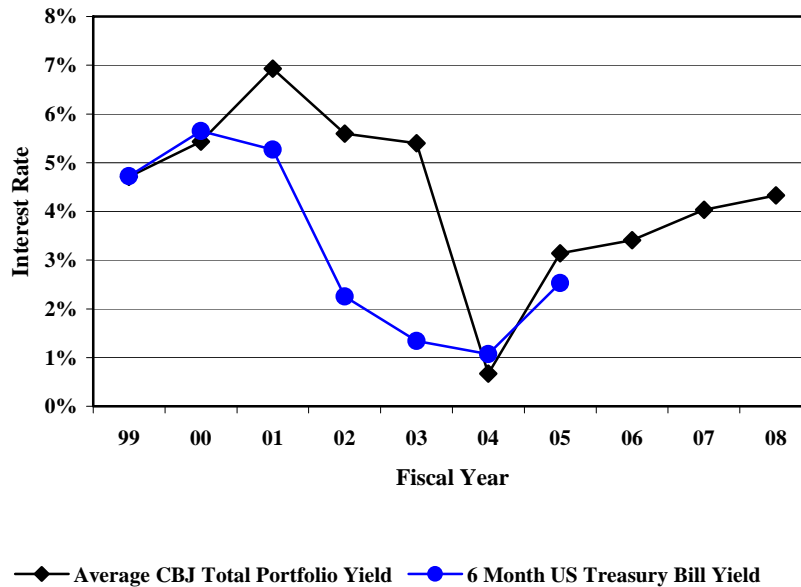
In FY03, there was a slight drop in interest earnings due primarily to the rates on the short end falling to their lowest levels in 40 years. With the short-term interest rates declining since FY01, the rates available for reinvestment in the short portfolio during the year were low. This decline in 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 were returned in FY05.

With the expectation that interest rates will rise over the next 1-2 years, the combined total return in dollars is expected to improve through FY07. And although the interest rate is expected to rise through FY08, total dollar return is expected to slightly decrease in FY08 due to the anticipation the cash balances will be lower as the school bond funds are spent over the next 1-2 years.

MAJOR REVENUES

Total Portfolio's Average Rate of Return:



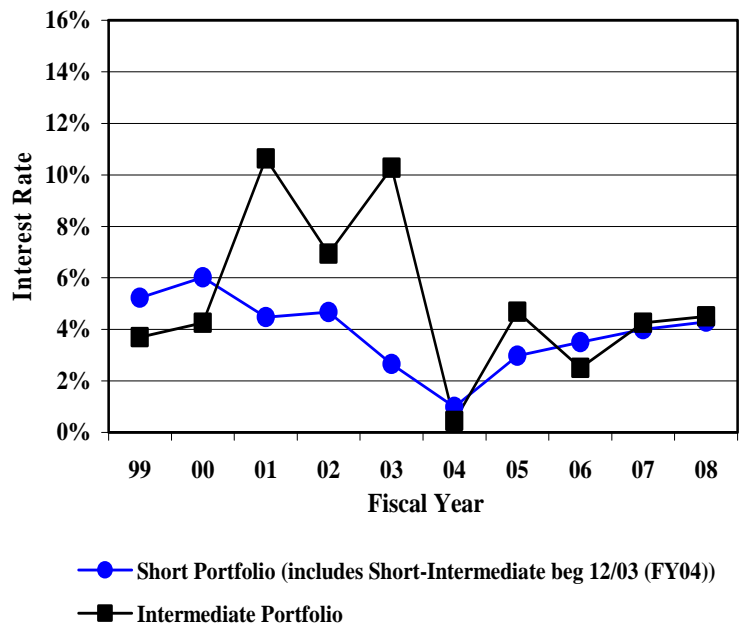
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY06-08 projections of CBJ's average annual total return.

Portfolio returns:

A comparison of the rates of return between the internally managed and the externally managed portfolios.

Between FY99 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 110.68% (or \$3.73M) in FY06 from FY05 actuals. The increase in FY06 can be primarily attributed to an increase in the Lands Fund due to an expected increase in land sales of \$3.58M and gravel & rock sales of \$292,700. The significant increase in sales is due to the expected offering of ~40 CBJ lots for sale in FY06. In FY07, revenue from property sales and rents is expected to drop due to the land sales expected to be primarily completed in FY06.

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 FY06 by 24.61% (or \$.627M) and 20.06% (or \$.385M) in FY07. The decrease in FY06 results from one-time items recognized in FY05 – a worker's comp reimbursement for payments made in excess of the self-insured amount, recovery of legal fees and a premium on the CIP bonds issued - causing a decrease in this revenue category in FY06. The decrease in FY07 is due to a one-time large special assessment payoff in FY06, causing a decrease in this revenue category in FY07.

MAJOR REVENUES

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase by 13.89% (or \$4.14M) in FY06 and 24.22% (or \$8.22M) in FY07, then expected to decrease in FY08 by 1.31% (or \$.55M). The increases in FY06 and FY07 reflect projected increases in the School Foundation funding, the School Construction Debt Reimbursement funding and one-time funds to help pay for increased employer contribution rates for PERS and increased energy and other costs. (Detailed information for these State revenue sources can be found on the following pages)

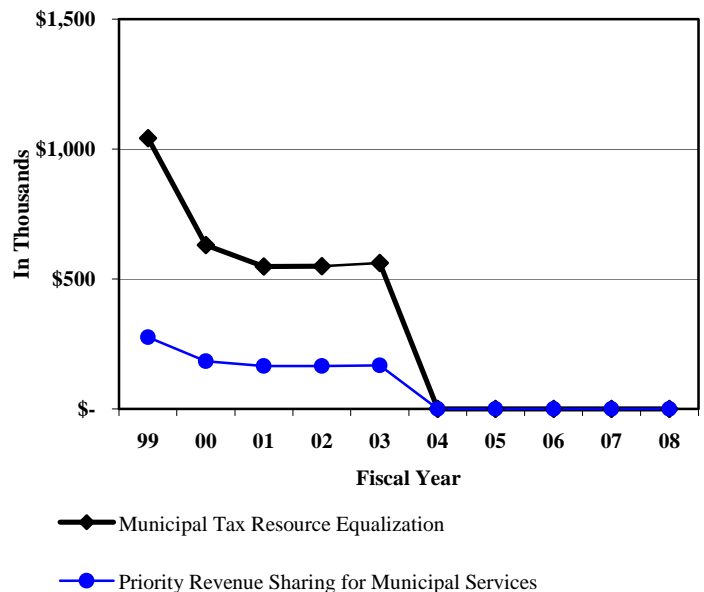
STATE REVENUE SHARING

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 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 essential government services or to cover the cost of complying with unfunded federal intergovernmental mandates.



FY99-06 are based on actual revenue collected.
FY07-08 are based on budget projections.

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 was no state sharing of revenue in FY05, but in FY06, the State provided the CBJ with a 5% reduction in the employer contribution rate to the retirement system, estimated to be worth approximately \$1.4M. In FY07 the CBJ expects to receive \$2.647M under the "Municipal Energy Assistance and Retirement System Funding for Increased Employer Costs for Political Subdivisions". See next page for more information on this funding. There is no state funding expected in FY08.

MAJOR REVENUES

SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)

RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)

MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07)

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:

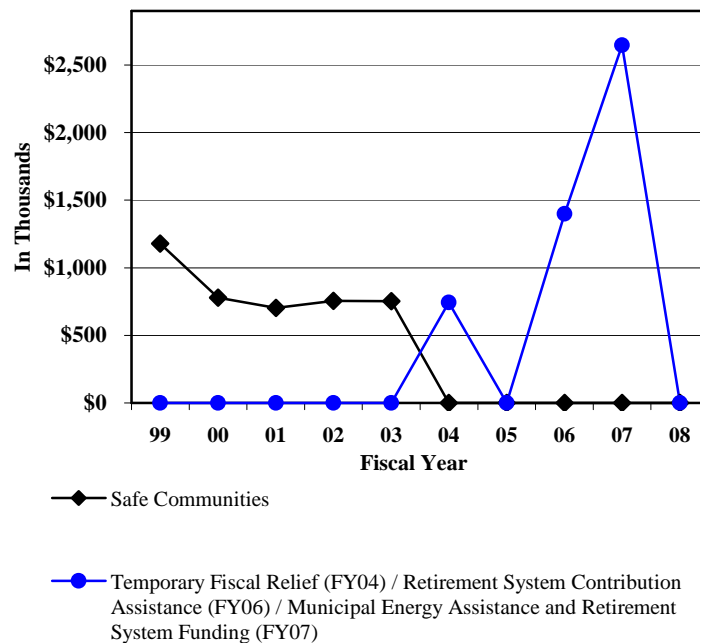
- 1) police protection and related public safety services;
- 2) fire protection and emergency medical services;
- 3) water and sewer services not offset by user fees;
- 4) solid waste management;
- 5) other services determined by the governing body to have the highest priority.

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 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 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).



FY99-06 are based on actual revenue collected.
FY07-08 are based on budget projections.

There was no state sharing of revenue in FY05, but in FY06, the State provided the CBJ with a 5% reduction in the employer contribution rate to the retirement system, estimated to be worth approximately \$1.4M. In FY07 the CBJ expects to receive \$2.647M under the "Municipal Energy Assistance and Retirement System Funding for Increased Employer Costs for Political Subdivisions". The \$2.647M reflects the combined total of \$1.39M to help pay for the increase in the employer contribution rate to the Public Employee Retirement System and \$1.25M to help defray increased energy and other costs. There is no state funding expected in FY08.

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 FY99.

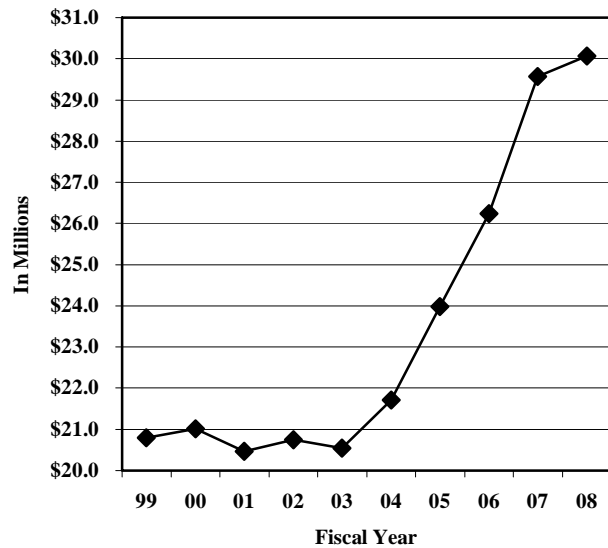
Although the student count decreased in FY04, the state funding increased for that year, primarily due to a 4.0% increase in the base student allocation (from \$4,010 to \$4,169).

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 (9.41% or \$2.25M) 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).

In FY07, another increase is projected (12.69% or \$3.33M). This is due to the net effect of an increase in the base student allocation (from \$4,919 to \$5,380), an increase in the district cost factor from 1.005 to 1.040 and a projected decrease in the student count (from 5,371 to 5,143).

In FY08, another increase is anticipated (1.65% or \$.489M) even though the student count is expected to drop again (from 5,143 to 5,070). The net increase is due to a projected increase in the base student allocation (from \$5,380 to \$5,754).



FY99-05 are based on actual revenue collected.
FY06 is based on estimated collections.
FY07-08 are based on budget projections

MAJOR REVENUES

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

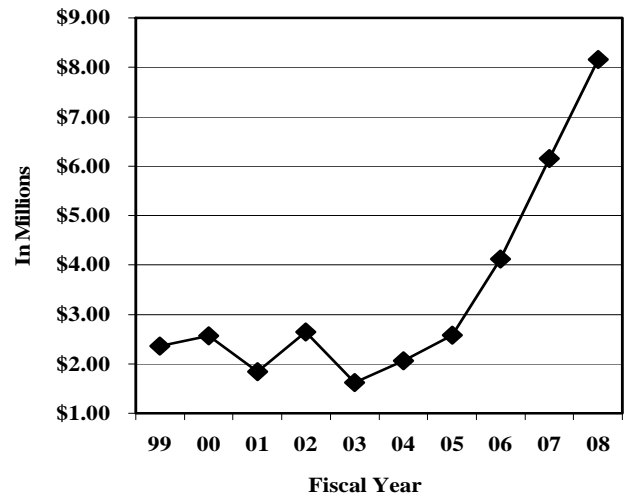
The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

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

The decrease in reimbursements in FY01 reflects the maturity of various school bonds during this period.

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



FY99-05 are based on actual revenue collected.

FY06 is based on estimated collections.

FY07-08 are based on budget projections.

The increase in reimbursements in FY04-FY08 reflects new debt issued for the following: school district major maintenance projects (\$18.545M issued in FY04), the new high school (\$1.455M issued in FY04) JDHS Renovation (\$12.5M issued in FY05), Floyd Dryden & Harborview repairs (\$6.945M issued in FY05), the new high school (\$8M issued in FY05) and the new high school (\$46M expected to be issued in FY06).

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 FY08.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources show an increase of 10.96% (or \$823,200) expected in FY06, 17.95% (or \$1.49M) in FY07 and a decrease of 9.96% (or \$.978M) in FY08. The increases in FY06 and FY07 are primarily due to an increase in miscellaneous federal grants. The decrease in FY08 is due to the national forest timber receipts program ending in FY07.

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

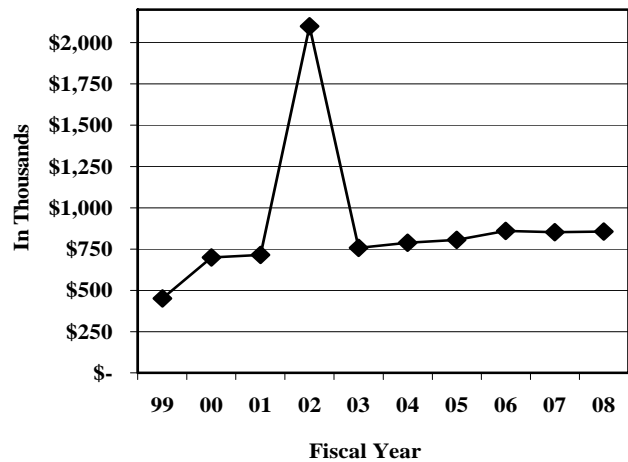
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

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

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

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 FY06 through FY08 based on anticipated increases in the annual appropriation level and cents per acre.



FY99-05 are based on actual revenue collected.
FY06 is based on estimated collections.
FY07-08 are based on budget projections.

MAJOR REVENUES

NATIONAL FOREST TIMBER RECEIPTS

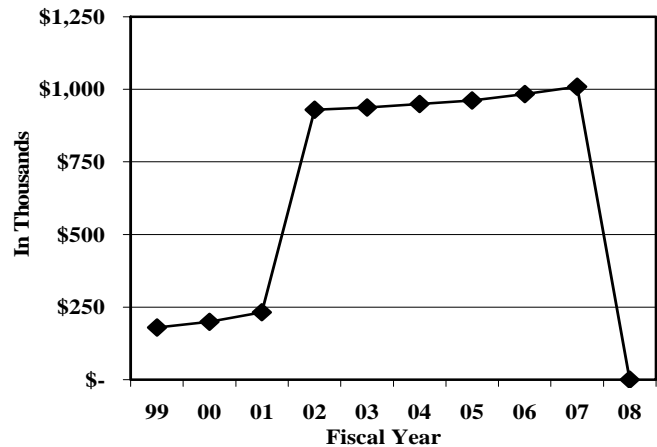
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments receive 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ receives a prorated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

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



FY99-06 are based on actual revenue collected.
FY07-08 are based on budget projections.

had not started yet, these funds had been deferred since FY02, reserved for the time the costs are incurred for this project.

FY07 receipts are projected to be approximately the same as the first five 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). At this time, the Federal Government has not approved funding to extend this program.

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 Actual	836,500	147,600	984,100
FY07 Adopted	857,400	151,300	1,008,700

MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

The miscellaneous federal grants consist primarily of grants awarded to the School District, however other CBJ entities receive these types of grants on a periodic basis.

In FY06, the miscellaneous federal grants revenue increased by 10.25% (or \$603,100) over FY05. This reflects the net effect of a decrease in grants to the School District (\$488,700) and an increase in grants to the equipment replacement reserve (\$971,800) for Capital Transit buses.

In FY07, an increase of 22.78% (or \$1.478M) is expected in these grants due to the net effect of the School District's grant income projections coming in at \$7.75M (a \$2.57M increase over that expected to be received in FY06) and a drop in grants of \$971,800 due to the grant awarded to Capital Transit in FY06 for bus replacement causing a decrease in grant revenues in FY07.

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 FY07-11.

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 FY07 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY07 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 FY07 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2007 – 2011** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Adopted Fiscal Year 2007 and Approved Fiscal Year 2008**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY07.

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 FY07 that have been established by the Assembly, the PWFC and/or the City Manager. FY07 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

FY07 Adopted Capital Project Budget

Table 1 shows the source of funds for the FY06 capital budget as well as the funding sources for the adopted FY07 capital budget.

Table 1
Summary of FY06 - 07
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Amended FY06 Budget	Adopted FY07 Budget
Sales Tax: General Capital Projects	\$ 8,570.0	\$ 1,000.0
Temporary 1% Sales Tax	890.0	5,000.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	7,200.0	7,200.0
Marine Passenger Fees	1,964.0	2,506.5
Port Development Fees	1,262.0	1,200.0
Lands Fund	1,325.0	680.0
Harbors Enterprise Fund	30.0	-
Hospital Enterprise Fund	5,200.0	-
Sewer Utility Enterprise Fund	1,920.0	750.0
Water Utility Enterprise Fund	1,250.0	750.0
Total	\$ 29,611.0	\$ 19,086.5

CAPITAL PROJECTS

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY07 Budget for General Sales Tax funded projects is \$1,000,000.

1% Temporary Sales Tax: The Adopted FY07 Budget for 1% Temporary Sales Tax funded projects is \$5,000,000.

1% Areawide Sales Tax for Capital Projects: The Adopted FY07 Budget for 1% Areawide Sales Tax funded projects is \$7,200,000.

MARINE PASSENGER FEES

The Adopted FY07 Budget for the Marine Passenger Fee funded projects is \$2,506,500.

A complete listing of all adopted FY07 – 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, Capital Improvement Program, Fiscal Years 2007 – 2011**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2007 and Approved Fiscal Year 2008**.

CAPITAL PROJECTS

Table 2
Adopted FY07 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY07 Routine Capital Projects Budget
Administration:					
<u>ADA Compliance</u>	\$ -	50.0	-	-	50.0
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.					
Building Maintenance:					
<u>Essential Building Repairs</u>	85.0	190.0	-	-	275.0
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.					
<u>Deferred Building Maintenance</u>	-	300.0	-	-	300.0
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.					

continued next page

CAPITAL PROJECTS

Table 2
Adopted FY07 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY07 Routine Capital Projects Budget
Building Maintenance, continued					
<u>Asbestos Abatement</u> Conduct an asbestos assessment and survey of CBJ buildings. The survey would include identification, location of asbestos containing materials, assessment of condition and accessibility, and preparation of a long-term plan to outline corrective action, and immediate and long-term cost.	50.0	-	-	-	50.0
Parks and Recreation:					
<u>Park and Playground Repairs</u> Replacement of the aging play equipment at various Parks. Play equipment is 20 years old and has reached the end of its safe and useful life cycle. Some components have already been removed due to lack of compliance with latest safety standards.	170.0	-	-	-	170.0
<u>Trail Maintenance</u> Maintenance, repairs and upgrades to CBJ trails.	-	130.0	-	-	130.0
<u>Siding and Roof Maintenance/Repair</u> Resurface exterior siding to protect structural integrity and life of Centennial Hall Convention Center.	200.0	-	-	-	200.0
Public Works:					
Streets:					
<u>Pavement Maintenance</u> On-going capital project to provide chip seals, overlays and preventive maintenance for Juneau city streets and the purchase of specialized equipment for pavement repair and maintenance.	-	750.0	-	-	750.0

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CAPITAL PROJECTS

Table 2
Adopted FY07 Routine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees	Enterprise Fund	Total FY07 Routine Capital Projects Budget
Public Works, Streets, continued					
<u>Stairways/Sidewalks</u>	-	200.0	100.0	-	300.0
Continued repair/replacement of city stairways and sidewalks including replacement of utiliwalk.					
<u>Street and Bridge Reconstruction and Repair</u>	-	3,400.0	-	-	3,400.0
Continued reconstruction and/or repair for area wide streets.					
Transit:					
<u>Bus Shelters</u>	-	50.0	-	-	50.0
Planning, design, and construction of two new bus shelters.					
Wastewater Utility:					
<u>Wastewater System</u>	-	-	-	650.0	650.0
Replacement, rehabilitation, enhancements and repairs to various portions of the CBJ wastewater lines, lift stations, clarifiers and incinerators.					
Water Utility:					
<u>Water System</u>	-	-	-	650.0	650.0
Replacement and repairs to various to CBJ water mains, transmission and service lines, and lift stations.					
Total - All Routine Projects	\$ 505.0	5,070.0	100.0	1,300.0	6,975.0

NOTES

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CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Administration:				
<u>Parking Garage & Downtown Transit Center</u> Planning and design of Downtown Parking Garage and Transit Center on Telephone Hill. This project will relieve parking congestion in the downtown area.	\$ -	1,000.0	-	-
<u>City Hall Generator/UPS Replacement</u> Replace existing backup generator, install additional Uninterruptible Power Supply (UPS) and air conditioner in server room, and add monitoring capability of electrical use and server room temperature. The electrical demand of the City's computer servers and the UPS backup systems now exceed the capacity of the current backup generator and UPS systems. Currently there is no voltage/amperage monitoring of server use to ensure that our emergency generator/UPS systems are supplying necessary power during a power failure. The computer servers have exceeded the current air conditioners' output, thus room temperature increases until the servers perform an emergency self shutdown. This shutdown can result in lose of files or even system failure. There also is no temperature monitoring for the server room to give MIS personnel adequate time to perform a normal system shutdown. This monitoring system will automatically notify MIS personnel 24 hours a day.	125.0	-	-	-
<u>Waterfront Gateway</u> Funds to design and construct a waterfront gateway at the Steamship Wharf plaza. The gateway will welcome arriving visitors to the community, celebrate Juneau's diverse cultural heritage, and be a visual landmark on the waterfront.	-	-	-	-

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
-		-	1,000.0	Parking Garage & Downtown Transit Center
-	-	-	125.0	City Hall Generator/UPS Replacement
100.0	-	-	100.0	Waterfront Gateway

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Administration, continued				
<u>Waterfront Gateway</u> Funds to design and construct a waterfront gateway at the Steamship Wharf plaza. The gateway will welcome arriving visitors to the community, celebrate Juneau's diverse cultural heritage, and be a visual landmark on the waterfront.	-	-	-	-
<u>Waterfront Seawalk</u> Design and Construct waterfront seawalk in conformance with Long Range Waterfront Plan and seawalk ordinances. Provide alternative pedestrian travel along waterfront to relieve congestion and enhance visitor experience to Juneau.	-	-	-	1,996.5
Docks and Harbors:				
<u>Marine Park Lightering Ramp and Float</u> Design and construction of the replacement of the Marine Park Lightering Ramp and Float. The lightering float and ramp are beyond their useful life, particularly for lightering large numbers of cruise passengers.	-	-	-	60.0
<u>Port Security</u> Funding to design and construct security improvements to the public cruise ship docks that are necessary to comply with vehicle and passenger requirements set out in the new port security regulations.	-	-	-	100.0

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
100.0	-	-	100.0	Waterfront Gateway
1,100.0	-	-	3,096.5	Waterfront Seawalk
-	-	-	60.0	Marine Park Lightering Ramp and Float
-	-	-	100.0	Port Security

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Docks and Harbors, continued				
<u>Statter Harbor - Environmental Impact Statement & Design</u>	-	-	-	250.0
<p>In July 2005, the Harbor's Department acquired DeHart's Marina. This newly acquired property now allows consolidation of the existing Auke Bay facility, Horton lot and DeHart's Marina. Planning efforts in 2005 resulted in a preliminary concept for use of the property as a tourism staging area including a separate float dedicated to tourism activities. The requirement for uplands fill, installation of a boat launch and development of tour and parking facilities will require that an Environmental Impact Study be completed. This funding will allow for completion of an EIS for the project. Any remaining funds will be used to begin design and permitting work.</p>				
Eaglecrest Ski Area:				
<u>Road to Top of Mountain</u>	-	-	250.0	-
<p>Construct a 4WD road to the top of the mountain to allow wheeled access to the FAA/NCAR weather station. Install power and communications cable for weather station. The FAA tower at the top of the mountain provides critical information to the airport under certain weather conditions.</p>				
Engineering:				
<u>New High School</u>	-	-	1,800.0	-
<p>Provides interim funding to allow construction to begin on the new high school. It is anticipated this funding will be replaced with proceeds from general obligation bonds.</p>				

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
-	-	-	250.0	Statter Harbor - Environmental Impact Statement & Design
-	-	-	250.0	Road to Top of Mountain
-	-	-	1,800.0	New High School

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Engineering, continued				
<u>Hidden Valley Bridge & Access</u>	-	-	-	-
Design and construct a bridge and gravel haul road across Lemon Creek above the Lemon Creek Correctional Center to CBJ's gravel deposits in Hidden Valley. CBJ's existing gravel source in Lemon Creek will be depleted within five years. CBJ's new gravel source will be Hidden Valley. These access improvements are necessary to reach the site.				
<u>Lemon Creek 2nd Access Survey/Appraisal</u>	-	-	-	-
Plan, design, and construct a 2nd road access into the "Lemon Flats" area adjacent Commercial Blvd. This funding will provide monies for surveys and property appraisals. This information will supplement the planning process initiated with 2006 Lands monies. Accumulated commercial development in the Lemon Flats area has overloaded the Anka/Glacier intersection. Future large commercial developments in this area will be restricted until a 2nd access is provided.				
<u>Stabler's Point Scales and Water Service</u>	-	-	-	-
Purchase and install truck scales at Stabler's Point to weigh material leaving quarry. Construct a temporary water service to quarry floor to provide wash down capabilities and dust control procedures as recommended by MSHA. The State of Alaska has stated that Stabler's Point quarry must provide scales to weigh materials. MSHA has recommended water spraying for dust control at Stabler's point during dry spells.				

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
-	400.0	-	400.0	Hidden Valley Bridge & Access
-	200.0	-	200.0	Lemon Creek 2nd Access Survey/Appraisal
-	80.0	-	80.0	Stabler's Point Scales and Water Service

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
 (costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Parks and Recreation:				
Centennial Hall:				
<u>Electronic Marquee</u> Purchase and installation of electronic marquee to advertise facility events and sell advertising space. This will be a significant safety improvement over the existing sign.	30.0	-	-	-
<u>Sound System Design</u> Professionally assess facility sound design to determine sound needs and equipment requirements to attract more diverse cultural venues.	35.0	-	-	-
Museum:				
<u>Climate Control Assessment, Remodel and New Exhibits Plan</u> Assess Museum HVAC needs in connection with unacceptable summer temperatures for museum visitors and exhibits and collection care. Evaluate and redesign exhibits in connection with a building remodel that takes into consideration public galleries, exhibit and administrative needs, and collection storage.	125.0	-	-	-
Police:				
<u>Communications Room Fire Suppression</u> Provide a fire suppression system for the JPD communications room. Currently the room is sprinklered with a cut-off switch that is manually operated to halt water flow to the communications room in case of fire in the building. Failure to operate the cut-off switch will destroy the communications system. Install a non-water fire suppression system.	120.0	-	-	-

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
-	-	-	30.0	Electronic Marquee
-	-	-	35.0	Sound System Design
-	-	-	125.0	Climate Control Assessment, Remodel and New Exhibits Plan
-	-	-	120.0	Communications Room Fire Suppression

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY07 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Public Works:				
Water and Wastewater Utility:				
<u>Utility Billing Software</u>	-	-	-	-
<p>The Finance Department is replacing the computer software system for the City's financial control. The current software is problematic, outdated, and does not meets the growing needs for the City. The Utility billing system is an element of that financial system and must be replaced with it. This CIP is to fund the Utility's portion of the new financial control system costs.</p>				
Wastewater Utility:				
<u>Sewer Expansion</u>	-	4,000.0	-	-
<p>Design and construct a sewer collection system serving the lower West Valley area, including Industrial Blvd, Crazy Horse Dr, and along the North Douglas Highway between the J-D Bridge and Bonnie Brae system.</p>				
Total - All Nonroutine Projects	\$ 435.0	5,000	2,050.0	2,406.5

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Enterprise Fund	Total FY07 Nonroutine Capital Projects Budget	Department Recommendation/Project
-	-	200.0	200.0	Utility Billing Software
-	-	-	4,000.0	Sewer Expansion
1,200.0	680.0	200.0	11,971.5	Total - All Nonroutine Projects

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 21, 2006:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department:					
New SRE Building-Design	A345-26	\$ 1,501,419	41,513	328,474	1,131,432
Airport Constr Contingency Res	A345-31	80,000	-	70,345	9,655
Arprt Revolving Cptl Resv Acct	A345-33	288,044	-	-	288,044
Relocate ASOS	A345-46	65,000	-	9,643	55,357
Runway Safety Area EIS	A345-47	3,992,806	447,877	2,865,915	679,014
Parallel Taxiway Reconst	A345-55	3,614,523	-	3,513,249	101,274
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	891,966	-	651,646	240,320
Airport-Water/Sewer Extension	A345-61	1,107,695	-	1,073,473	34,222
Rehabilitate Access Road	A345-63	391,385	100	387,607	3,678
Taxiway Extensions	A345-64	1,512,243	-	1,499,067	13,176
JNU Terminal Study Ph II	A345-65	800,000	5,379	799,598	(4,977)
Construct Delta 1 Ramp	A345-67	1,567,405	391,247	868,732	307,426
Part 121 Ramp Recon. Ph I	A345-68	1,800,000	184,116	9,133	1,606,751
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	-	593	999,407
Acquire Security Vehicle #8	A345-72	27,761	-	25,748	2,013
Airport Project Design	A64-92	305,331	-	28,824	276,507
Energy Efficiency Improvements	D374-30	228,223	-	146,540	81,683
Mndnhl Rvr/Lemon Crk Hydrology	D374-48	208,250	-	203,647	4,603
Bus Passenger Shelters	D374-63	199,000	-	179,567	19,433
Capital Transit Trans Facility	D374-68	451,350	94,931	271,329	85,090
Open Space Waterfront Land Acq	D374-70	3,224,911	-	291,612	2,933,299
Bartlett 2005	D374-72	49,597,484	7,332,610	29,699,686	12,565,188
Safe Routes to Schools	D374-79	24,988	-	19,899	5,089
Construct JCVB Visitor Center	D374-80	176,000	2,480	122,724	50,796
Eaglecrest Lodge Expansion	D374-89	943,800	8,154	913,480	22,166
N Lemon Crk Materials Srce	D374-94	200,000	17,500	13,582	168,918
ADA Compliance	D374-98	451,000	24,271	73,805	352,924
Wayfinding Signs	D375-04	302,000	127,272	117,245	57,483
New Capitol Bldg Planning	D375-05	400,000	19,995	383,045	(3,040)
Eaglecrest-Deferred Maintenanc	D375-07	349,276	-	55,976	293,300
Document shredder	D375-10	20,000	-	-	20,000
Seawalk Interpretive Signs	D375-11	17,900	8,921	1,974	7,005
Ecrest Mid-Mountain Chairlift	D375-14	800,000	19,500	38,600	741,900
FAA Cable	D375-15	25,000	-	-	25,000
New Police Station Site Imprv	F413-19	113,838	3,529	82,886	27,423
Police Sta.-Fire Suppression	F413-20	50,000	1,858	2,262	45,880
Hag Fire Trn Ctr-Fac Needs Asm	F413-21	15,000	-	11,893	3,107
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,118,000	183,179	902,375	32,446
Amalga Hbr Launch Ramp Upgrade	H354-79	2,700,000	85,126	2,550,809	64,065
Marine Pk/Steamship Whrf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	3,500,000	-	2,755,970	744,030
Waterfront Seawalk	H354-91	\$ 1,128,000	192,380	217,355	718,265

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 21, 2006:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department (cont):					
Cope Park Improvements	P396-26	\$ 390,457	-	60,527	329,930
Fish Creek Park Improvements	P396-27	128,000	-	23,950	104,050
Glacier Valley SportsField Imp	P396-28	423,523	2,442	406,467	14,614
Dimond Park Comm Ctr I	P396-34	425,000	3,527	410,644	10,829
Smith/Butts Pk Imprv I	P396-36	150,000	39,329	110,576	95
Zach Gordon Covered Court	P396-37	500,000	20,430	101,447	378,123
Douglas Lib/Fire Hall Maintena	P396-40	621,155	2,501	612,560	6,094
Essential Building Repairs II	P396-41	1,287,817	35,729	462,076	790,012
Deferred Bldg Maint II	P396-42	2,218,814	9,482	1,111,569	1,097,763
West Juneau Park Acquisition	P396-44	250,000	9,205	220,782	20,013
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	825,800	-	129,463	696,337
DT Parking Garage Major Maint	P396-51	521,000	500	175,145	345,355
Asbestos Abatement	P396-52	50,000	425	2,257	47,318
Treadwell Arena - Lockers	P396-54	750,728	18,239	720,213	12,276
DT Cap Parking	P396-55	830,000	87,378	170,187	572,435
Egan Drive Trees	P396-56	5,000	-	-	5,000
Switzer/Marriot Trail Improv	P396-57	50,000	10,015	39,630	355
Auke Lake Trail ADA Upgrade	P396-58	100,000	-	-	100,000
Parks&Playground Improvements	P396-59	170,000	-	24,070	145,930
Trail Mix UAS MOU	P396-60	23,250	-	21,985	1,265
MontanaCrk Trail Abutt & Repr	P396-61	100,000	16,472	4,473	79,055
Dimond Pk Rstrms/Concess Dsgn	P396-62	50,000	-	-	50,000
Auditorium Chair Replacement	P396-63	180,000	180,000	-	-
Auditorium Table Replacement	P396-64	70,000	70,000	-	-
Dive Park Underwater Trail	P396-65	3,822	-	819	3,003
Adair Kennedy Bleachers	P396-66	100,000	-	2,001	97,999
Lena Access Road Extension	R412-79	3,157,250	3,879	3,127,837	25,534
St Maint Shop Design - New LOC	R412-81	1,585,000	69,986	103,011	1,412,003
Goldbelt Avenue Reconst	R412-98	1,668,951	56,322	1,613,171	(542)
Seward/2nd St. Reconst	R412-99	4,532,013	959,214	3,569,546	3,253
Aspen/McGinnis/Duck Crk X-ing	R422-01	293,625	22,273	264,394	6,958
Riverside Drive Improv	R422-02	1,475,000	152,728	3,342	1,318,930
Pavement Management	R422-04	1,467,588	219,096	1,000,119	248,373
S Franklin St Wide/Load Zone	R422-05	280,548	2,222	43,366	234,960
Greenwood Ave. LID #92	R422-07	995,952	686,677	117,101	192,174
1st St Douglas Turnaround	R422-08	28,000	-	3,614	24,386
Lakewood Subdivision Reconstr	R422-10	1,610,000	66,841	1,485,302	57,857
Hidden Valley Recon & Survey	R422-11	80,000	12,500	61,696	5,804
Nancy St Pond Restoration/Land	R422-12	146,000	-	136,482	9,518
Mt. Juneau Drainage Repair	R422-13	51,096	2,616	46,536	1,944
Douglas/West Juneau Drainage	R422-14	231,122	-	-	231,122
Downtown Side Streets Recon	R422-16	718,283	30,650	2,005	685,628
Davis Ave	R422-17	1,655,000	1,121,649	132,537	400,814
Casey Shattuck Sub. Ph I	R422-18	1,541,431	1,006,439	159,535	375,457
Valley Blvd Reconstruction	R422-19	\$ 300,000	7,120	1,630	291,250

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 21, 2006:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department (cont):					
Linda Ave & Sidewalk	R422-20	\$ 1,295,000	52,160	3,053	1,239,787
Franklin Street	R422-21	100,000	-	-	100,000
Retaining Walls	R422-22	100,000	-	-	100,000
Archipelago Property Sidewalk	R422-23	100,000	-	-	100,000
Main Street Prel im Layouts	R422-24	10,000	-	-	10,000
Juneau Bridge Repair	R422-25	40,000	-	-	40,000
DZ Site Improvements	S454-67	404,473	-	405,080	(607)
ADA Upgrades-Marie Drake	S454-68	734,284	-	704,314	29,970
Auke Bay Elem Roof Replace	S454-69	851,563	-	835,454	16,109
Floyd Dryden Renovations	S454-73	5,385,000	93,869	4,743,530	547,601
JDHS Renovation	S454-76	22,885,960	114,946	22,048,861	722,153
Riverbend Site Improvements	S454-77	261,678	10,213	203,198	48,267
JDHS Reno II	S454-80	4,579,019	1,655,229	1,911,908	1,011,882
DZ Improvements	S454-81	400,000	12,813	172,059	215,128
High School/Mendenhall Valley	S454-83	54,155,000	40,963,836	5,281,010	7,910,154
FD Reno II	S454-84	6,483,299	256,389	4,738,562	1,488,348
Harborview Plumping Pipe	S454-85	461,701	32,330	298,015	131,356
Districtwide Major Mtnc Upgrad	S454-86	18,816,602	36,640	624,511	18,155,451
Sch District Technology Upgrad	S454-87	400,000	-	-	400,000
Glacier Valley Reno.	S454-88	5,995,000	-	-	5,995,000
Mendenhall Treatment Plant Imp	U484-63	1,568,512	6,204	1,562,308	-
Bayview Sub Sewer Outfall	U484-69	2,725,000	1,088,173	183,352	1,453,475
JD Trmt Plt Inciner Major Rep	U484-70	415,000	29,407	368,758	16,835
MWWTP VFD/Valve Actuator Rplmt	U484-76	150,000	-	-	150,000
4th St Douglas Swr Main Rplmt	U484-78	25,000	-	-	25,000
JDTP Incinerator Repairs	U484-80	30,000	-	-	30,000
Totem Park Sewer Replacement	U484-81	450,000	-	24,718	425,282
Hospital Drive Lift Station	U484-82	862,000	388,524	293,353	180,123
MWWTP-Odor Management	U484-83	450,000	8,441	264,743	176,816
Lwr W. Mend. VlySwr LID	U484-84	750,000	5,579	56,483	687,938
New N Douglas Sewer Project	U484-86	2,008,375		630	2,007,745
N. Tee Harbor Waterline	W494-27	2,765,800	96,494	1,911,157	758,149
3rd St Doug Water/Sewer Imprv	W494-28	1,500,000	6,142	1,295,158	198,700
Water Utility Reservoir Repairs	W494-32	1,000,000	652	29,950	969,398
W Juneau Wtr Systm Impr	W494-33	417,188	49,010	8,823	359,355
Pump Station Upgrades Ph I	W494-34	500,000	11,248	83,632	405,120
Flow Meter Additions	W494-35	500,000	-	14,628	485,372
Total Engineering		259,795,601	59,036,123	115,937,621	84,821,857
School District:					
Undes Constr/Maj Rep-DOE Restr	S100-93	94,658	94,658	-	-
School District Major Mainten	S454-75	248,175	-	192,440	55,735
Total School District		\$ 342,833	94,658	192,440	55,735

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 21, 2006:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Public Works Department:					
Transit Buses Replacement	D374-83	\$ 805,220	-	763,644	41,576
JDTP Clarifier & Bldg Rehab	U484-85	460,000	258,308	10,174	191,518
Wtr Utility Meter Sys Upgrade	W494-31	225,000	-	208,930	16,070
Total Public Works Department		1,490,220	258,308	982,748	249,164
Fre Department:					
First Responder Preparedness	F413-22	673,467	6,975	652,680	13,812
Total Fire Department		673,467	6,975	652,680	13,812
Community Development Department:					
Juneau Wetlands Mitigation Bnk	D374-42	27,627	-	3,782	23,845
HyperspecImages/DuckCk Monitor	D374-82	99,952	27,491	1,798	70,663
Waterfront Planning	D374-85	288,782	-	206,816	81,966
Geographic Infr System II	D375-06	160,976	-	4,006	156,970
Site Clean Up & Renovation	D375-09	15,116	3,300	-	11,816
Total Community Development Department		592,453	30,791	216,402	345,260
Airport:					
SRE-ARFF-Command Vehicle	A345-52	1,811,763	-	1,811,762	1
Acquire Airside Vehicles & Eqm	A345-62	688,663	-	622,637	66,026
Total Airport		2,500,426	-	2,434,399	66,027
Harbors:					
Norway Pt Boat Moorage Float	H354-63	511,626	-	423,990	87,636
Harbors AW Restrooms Constr	H354-69	50,000	5,000	32,159	12,841
ABay Load Fac/Statter El Upgrd	H354-74	5,199,250	109,749	2,271,907	2,817,594
Gold Creek Entrance Enhance	H354-75	120,000	-	35,785	84,215
Upgrade National Guard Dock	H354-76	300,000	-	286,793	13,207
N Dgls Launch Ramp/Access Impr	H354-78	245,000	-	204,594	40,406
S Ferry Terminal Wharf Ext	H354-80	500,000	281	85,746	413,973
Subport Marina Design/Permit	H354-81	75,000	25,000	10,146	39,854
Juneau Harbors Deferred Maintc	H354-85	10,981,318	1,157,498	9,153,627	670,193
Accessible Gangway	H354-86	110,000	-	245	109,755
SS Wharf Lightering Facility	H354-88	250,000	-	463	249,537
SS Wharf /Cold Stor Dock Imprv	H354-89	819,348	75,097	721,859	22,392
Port Security Improvements	H354-90	278,265	10,000	154,451	113,814
Total Harbors		\$ 19,439,807	1,382,625	13,381,765	4,675,417

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 21, 2006:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Parks and Recreation Department:					
Hank Harmon Rifle Range Imprvs	P396-21	\$ 50,000	-	46,815	3,185
Trail Improvements-Prop 3	P396-25	348,500	4,158	209,204	135,138
Commercial Trail Planning/Devl	P396-39	100,000	-	97,222	2,778
Sport Field Repairs	P396-48	360,691	90,100	106,696	163,895
W. Juneau Park - Design	P396-49	260,012	229,190	18,604	12,218
Total Parks and Recreation Department		1,119,203	323,448	478,541	317,214
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	-	18,670	6,330
Total MIS Department		161,000	-	149,349	11,651
Lands Fund:					
Hlprt Pln/Flght NoiseAbate/Imp	D374-86	296,000	-	10,417	285,583
Total Lands Fund		296,000	-	10,417	285,583
Eaglecrest:					
Eaglecrest Nordic Ski Trail Dv	D374-91	39,500	2,860	22,862	13,778
Deferred Maint-Lifts	D374-96	84,256	-	51,115	33,141
Eaglecrest Trail Maintenance	D375-12	10,000	-	-	10,000
Lodge Improvements	D375-13	37,033	-	6,937	30,096
Total Eaglecrest		170,789	2,860	80,914	87,015
Police Department:					
Critical Incident Command Vehl	F413-04	70,000	54,822	13,706	1,472
Modernizing Police Equipment	F413-18	1,086,900	57,747	779,664	249,489
Modernizing Police Equip II	F413-25	904,085	8,810	110,929	784,346
Total Police Department		2,060,985	121,379	904,299	1,035,307
Manager - Emergency Preparedness:					
Metro Med Response	F413-23	600,000	17,861	118,641	463,498
Homeland Security Grant Prgm	F413-24	962,000	287,816	180,121	494,063
05 MMRS Program	F413-26	227,592	14,290	3,798	209,504
CBJ Responders	F413-27	456,115	5,114	90,389	360,612
Total Manager - Emergency Preparedness		2,245,707	325,081	392,949	1,527,677
Project Totals		\$ 290,892,689	61,582,248	135,814,524	93,495,917

GENERAL FUND SUMMARY

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Expenditures:					
Personnel Services	\$ 13,098,200	14,452,400	14,197,300	16,590,000	17,970,200
Commodities and Services	6,576,300	7,261,800	7,204,500	7,609,100	7,365,400
Capital Outlay	61,900	80,000	77,400	80,000	80,000
Contingency	24,800	35,000	35,000	35,000	35,000
Capital Projects Indirect Cost Allocation	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,846,000)	(2,906,600)	(2,952,900)	(3,091,600)	(3,228,600)
Support to other funds	25,441,100	30,331,600	30,331,600	32,150,900	35,895,200
Better Capital City	457,900	500,000	475,000	500,000	500,000
Total Expenditures	42,529,200	49,469,200	49,082,900	53,588,400	58,332,200
Funding Sources:					
State Support:					
School Construction	2,574,200	4,140,000	4,117,600	6,148,100	8,162,100
State Shared Revenue	14,300	14,000	17,500	1,154,900	19,000
Library Grants	124,500	127,200	129,600	133,200	141,800
ASHA "in Lieu" Tax	29,900	45,000	30,000	30,000	30,000
Miscellaneous Grants	186,400	253,000	250,500	43,400	43,400
Total State Support	2,929,300	4,579,200	4,545,200	7,509,600	8,396,300
Federal Support:					
Federal "in Lieu" Tax	805,500	823,700	858,900	851,700	855,900
Miscellaneous Grants	50,000	-	-	-	-
Total Federal Support	855,500	823,700	858,900	851,700	855,900
 Property Taxes	18,402,500	24,740,100	24,523,700	27,991,500	31,787,200
User Fees, Permits, Rents, and Leases	1,433,300	1,454,200	1,864,300	1,869,200	1,872,200
Penalties and Fines	378,000	453,000	457,000	466,000	456,000
Interest - Investment & A/R	2,100,900	2,616,600	2,586,200	3,054,000	3,258,400
Total Local Support	22,314,700	29,263,900	29,431,200	33,380,700	37,373,800
Total Revenues	26,099,500	34,666,800	34,835,300	41,742,000	46,626,000
Support from other funds	16,106,500	13,519,000	13,519,000	11,112,400	11,533,200
Total Revenues and Support from other funds	42,206,000	48,185,800	48,354,300	52,854,400	58,159,200
Fund Balance From	323,200	1,283,400	728,600	734,000	173,000
Total Funding Sources	\$ 42,529,200	49,469,200	49,082,900	53,588,400	58,332,200
FUND BALANCE RESERVE	\$ 2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
AVAILABLE FUND BALANCES	\$ 1,909,900	626,500	1,181,300	447,300	274,300

ROADED SERVICE AREA SUMMARY

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Parks and Recreation	\$ 3,050,200	3,341,600	3,313,900	3,706,800	3,906,400
Police	9,254,000	9,755,100	9,549,600	10,900,700	11,803,000
Streets	3,210,000	3,625,300	3,394,900	3,862,500	4,061,500
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	190,000	200,000	200,000	200,000	200,000
Marine Passenger Fee	12,500	-	-	-	-
Transit	2,917,600	3,477,000	3,477,000	3,785,800	3,870,500
Total Expenditures	18,659,300	20,424,000	19,960,400	22,480,800	23,866,400
FUNDING SOURCES:					
Property Taxes	12,360,500	10,355,700	10,225,600	7,905,500	9,128,400
State Shared Revenue	48,700	59,000	50,000	1,028,100	50,000
Miscellaneous State Grants	31,500	44,900	33,900	33,600	34,800
Federal Revenue - Grant	4,400	15,000	9,200	9,900	8,300
Forest Timber Receipts	817,400	975,300	984,100	1,008,700	-
Licenses, Fees, Permits	1,247,800	1,282,900	1,404,700	1,383,900	1,396,500
Ordinance Violations	609,200	585,700	581,100	586,100	586,100
E911 Surcharge	344,400	340,000	327,500	337,300	347,400
Other Revenue	50,400	31,100	37,400	26,200	25,000
Interdepartmental Charges	40,000	40,100	40,100	40,000	42,400
Support from:					
Sales Tax	2,560,000	5,757,400	5,757,400	9,900,000	10,393,000
Marine Passenger Fee	658,000	775,000	775,000	604,900	604,900
Fund Balance (To) From	(113,000)	161,900	(265,600)	(383,400)	1,249,600
Total Funding Sources	\$ 18,659,300	20,424,000	19,960,400	22,480,800	23,866,400
FUND BALANCE RESERVE	\$ 500,000	647,600	647,600	798,900	798,900
AVAILABLE FUND BALANCES	\$ 1,039,900	730,400	1,157,900	1,390,000	140,400

FIRE SERVICE AREA SUMMARY

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Fire	\$ 2,395,800	2,509,700	2,509,700	2,616,100	2,758,100
Support to Water	-	-	-	100,000	150,000
Total Expenditures	2,395,800	2,509,700	2,509,700	2,716,100	2,908,100
FUNDING SOURCES:					
Property Taxes	\$ 1,831,700	1,112,300	1,108,600	1,008,300	1,185,100
State Shared Revenue	-	-	-	126,500	-
Federal Grants	-	152,800	152,800	-	-
Fire Training Center Fees	4,600	-	2,200	2,500	2,500
Fire - Contracted Services	385,000	385,900	385,900	428,300	458,300
Rentals	5,400	-	9,300	-	-
Other Revenue	-	3,000	3,000	-	-
Support from:					
Sales Tax	184,000	663,400	663,400	1,075,000	1,132,000
Marine Passenger Fee	70,000	91,000	91,000	66,000	66,000
Fund Balance (To) From	(84,900)	101,300	93,500	9,500	64,200
Total Funding Sources	\$ 2,395,800	2,509,700	2,509,700	2,716,100	2,908,100
FUND BALANCES	\$ 297,600	196,300	204,100	194,600	130,400

NOTES

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MAYOR AND ASSEMBLY

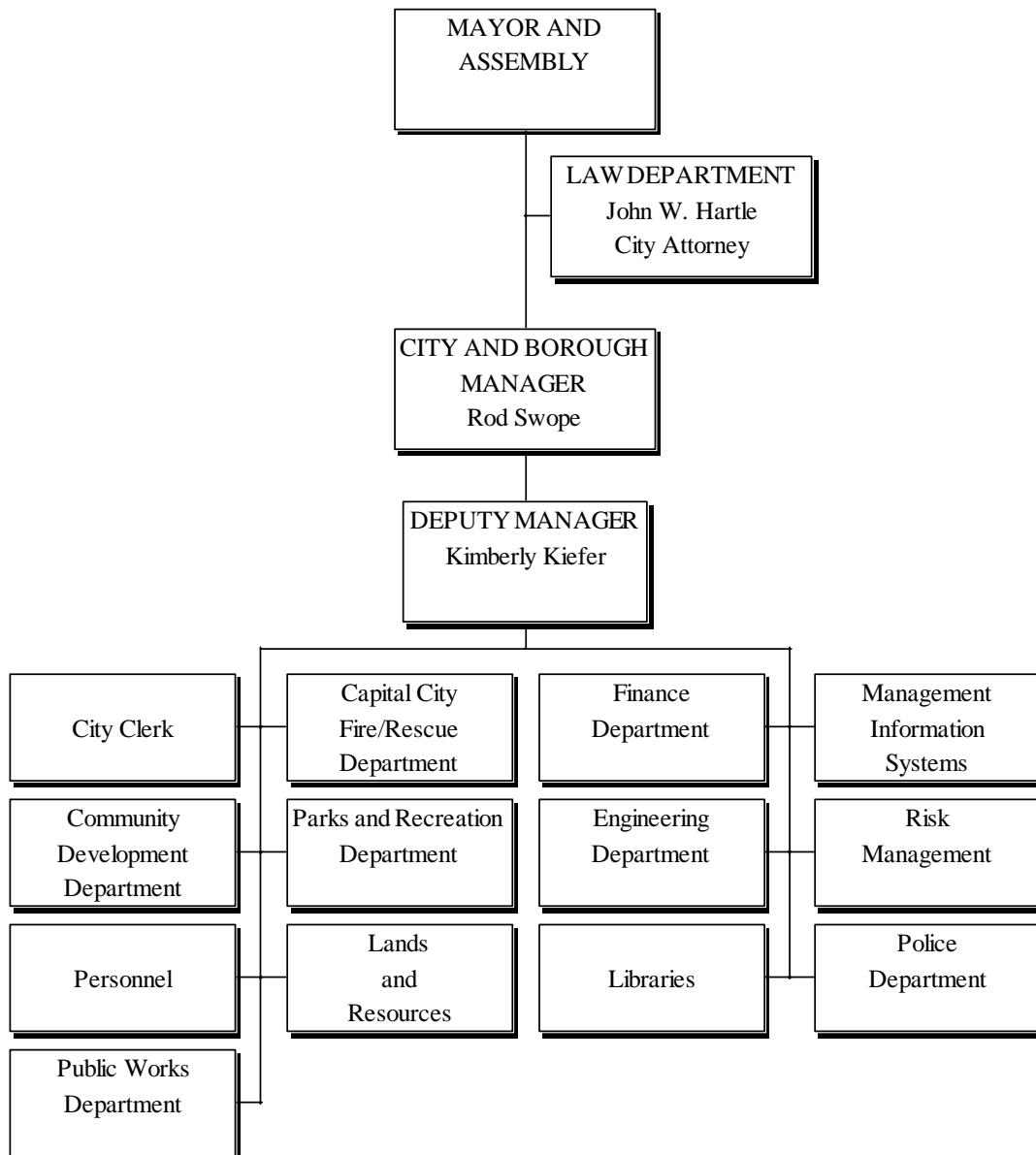
MISSION STATEMENT

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.

FY07 BUDGET

\$2,801,200

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 183,900	214,500	214,500	235,400	253,900
Commodities and Services	351,700	362,600	375,100	404,800	402,700
Better Capital City	457,900	500,000	475,000	500,000	500,000
Other - Grants, etc.	1,447,100	1,643,800	1,643,800	1,661,000	1,616,000
Total Expenditures	2,440,600	2,720,900	2,708,400	2,801,200	2,772,600
FUNDING SOURCES:					
Interdepartmental Charges	30,300	32,100	32,100	47,400	50,200
State Shared Revenue	-	-	-	3,500	-
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	500,000
Liquor Sales Tax	110,000	120,800	120,800	120,800	120,800
Tobacco Excise Tax	275,000	331,000	331,000	315,000	320,000
Marine Passenger Fee	300,000	300,000	300,000	300,000	300,000
General Fund	1,225,300	1,437,000	1,424,500	1,514,500	1,481,600
Total Funding Sources	\$ 2,440,600	2,720,900	2,708,400	2,801,200	2,772,600
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 FY07 Adopted Budget represents an increase of \$80,300 (3.0%) over the FY06 Amended Budget. The FY08 Approved Budget is a decrease of \$28,600 (1.0%) from the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$20,900 (9.7%) due to PERS and health care cost increases.
- The Assembly grant to Juneau Alliance for Mental Health, Inc. increased \$45,000 (14.8%).
- The Community Projects expenditure budget has a net decrease of \$37,300 (3.3%) due to:
 - The Sealaska Heritage Celebration grant of \$10,000 occurring every other year (FY06 and FY08),
 - A one-time loan in FY06, of \$107,300, to Juneau Ski Club Building Project,
 - A \$25,000 increase to Juneau Economic Development Council support,
 - A \$25,000 addition in support to the Juneau Small Business Development Center and
 - A \$30,000 addition to the Southeast Alaska Avalanche Center for downtown avalanche forecasting.
- The lobbyist contract increased \$15,000 (10.9%).

FY08

- Personnel Services increased \$18,500 (7.9%) due to PERS and health care cost increases.

MAYOR AND ASSEMBLY

BUDGET HIGHLIGHT, CONTINUED

- The Community Projects expenditure budget does not include the funding provided in FY07 for the Juneau Small Business Development Center or the Southeast Alaska Avalanche Center at this time. These items will be revisited during preparation of the FY08 budget.

COMPARATIVES BY CATEGORY

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
Operations:					
Personnel Services	\$ 183,900	214,500	214,500	235,400	253,900
Commodities and Services	186,700	220,600	218,100	247,800	245,700
Total	370,600	435,100	432,600	483,200	499,600
Assembly Grants:					
Arts and Humanities Council	61,800	65,000	65,000	123,000	123,000
Perseverance Theater	22,800	24,800	24,800	-	-
Alaska Conservatory Theater	16,200	16,200	16,200	-	-
Juneau Jazz and Classics	4,800	7,500	7,500	-	-
Social Service Advisory Board	567,300	600,000	600,000	600,000	600,000
Juneau Alliance for Mental Health, Inc.	305,000	305,000	305,000	350,000	350,000
Total	977,900	1,018,500	1,018,500	1,073,000	1,073,000
Special Contracts:					
Ombudsman	20,000	-	-	-	-
Lobbyist	145,000	137,000	152,000	152,000	152,000
Hearing Officers	-	5,000	5,000	5,000	5,000
Total	165,000	142,000	157,000	157,000	157,000
Community Projects:					
Juneau Festival Committee	23,800	30,000	30,000	30,000	30,000
Douglas Fourth of July	2,400	3,000	3,000	3,000	3,000
Sealaska Herititage - Celebration	-	10,000	10,000	-	10,000
Juneau Economic Development Council	143,000	175,000	175,000	200,000	200,000
Juneau Small Business Development Center	-	-	-	25,000	-
Juneau Ski Club Building Project	-	107,300	107,300	-	-
Southeast Alaska Avalanche Center	-	-	-	30,000	-
Shoreside Power	300,000	300,000	300,000	300,000	300,000
Better Capital City	457,900	500,000	475,000	500,000	500,000
Total	927,100	1,125,300	1,100,300	1,088,000	1,043,000
Total Expenditures	\$ 2,440,600	2,720,900	2,708,400	2,801,200	2,772,600

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Mayor of the City and	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Borough of Juneau	8.00	48,000	8.00	48,000	8.00	48,000
Assembly Members						
Benefits	-	136,500	-	157,400	-	175,900
Total Budget	<u>9.00</u>	<u>\$ 214,500</u>	<u>9.00</u>	<u>\$ 235,400</u>	<u>9.00</u>	<u>\$ 253,900</u>

CITY MANAGER

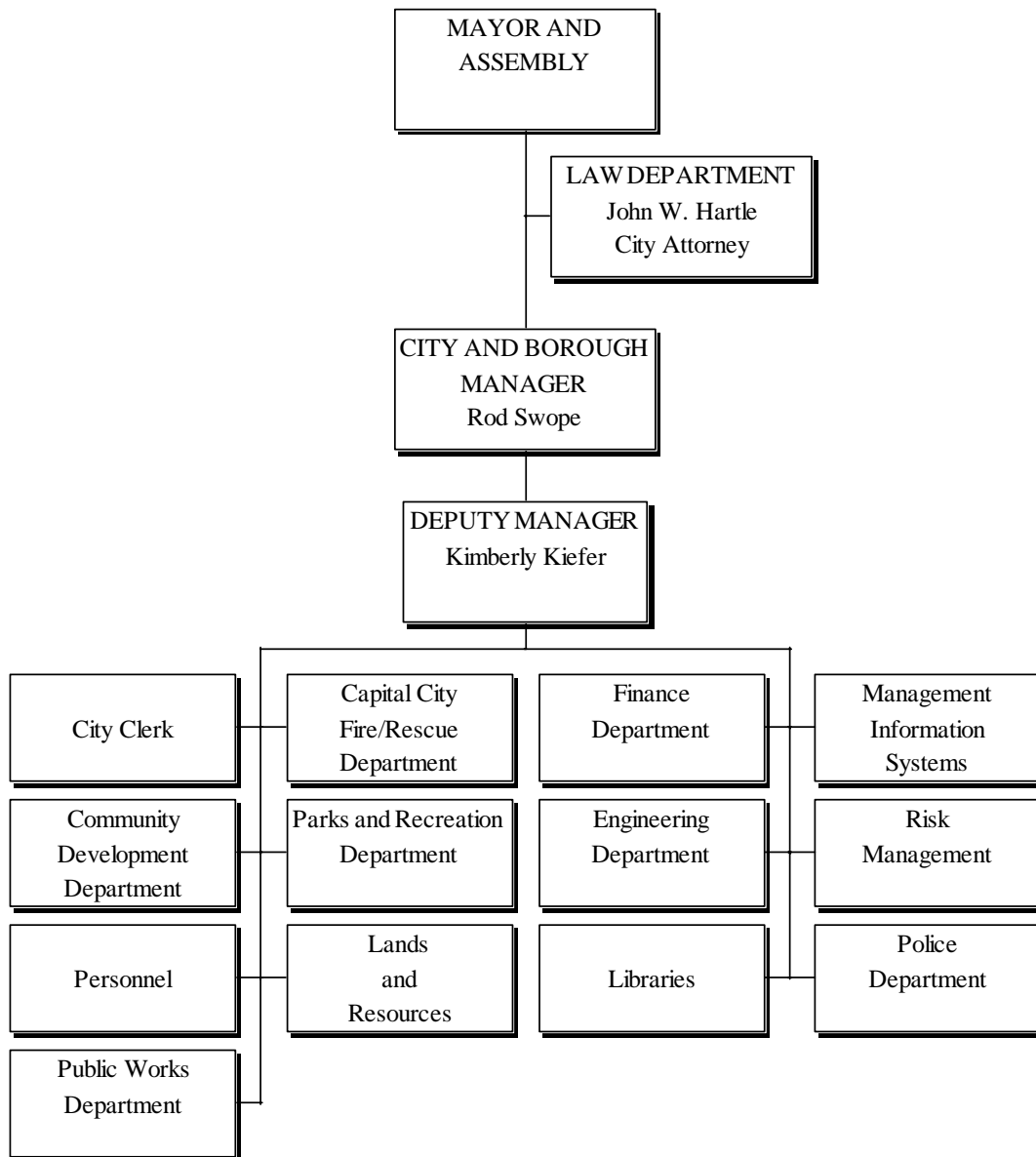
MISSION STATEMENT

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.

FY07 BUDGET

\$1,241,500

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

		FY06		FY07	FY08
	FY05 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 700,100	784,300	778,200	819,800	883,600
Commodities and Services	407,700	409,000	389,200	386,700	363,700
Contingency	24,800	35,000	35,000	35,000	35,000
Total Expenditures	1,132,600	1,228,300	1,202,400	1,241,500	1,282,300
FUNDING SOURCES:					
Interdepartmental Charges	38,400	31,400	31,400	37,600	39,800
State Shared Revenue	-	-	-	24,200	-
State Grant	87,500	142,300	142,400	43,400	43,400
Federal Grant	50,000	-	-	-	-
Miscellaneous Grant	6,400	12,400	10,800	-	-
Support from:					
Sales Tax	20,000	-	-	-	-
Marine Passenger Fees	140,000	52,000	52,000	113,700	92,000
General Fund	790,300	990,200	965,800	1,022,600	1,107,100
Total Funding Sources	\$ 1,132,600	1,228,300	1,202,400	1,241,500	1,282,300
STAFFING	8.30	8.30	8.30	8.30	8.30
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Manager's FY07 Adopted Budget represents an increase of \$13,200 (1.1%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$40,800 (3.3%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$35,300 (4.5%) due to negotiated wage increases and PERS and health care cost increases. In addition, \$10,000 of the increase is due to a Local Emergency Planning grant (total grant is \$13,400) from the State to identify hazardous/toxic materials at business locations within the CBJ.
- Commodities and Services decreased by \$22,300 (5.5%) due to a combination of increases and decreases. The decreases are in special projects that were State Grants funded. If new grants are received in FY07 and/or FY08, they will be appropriated at the time the grant is awarded. The increases are projects funded by marine passenger fees:
 - \$50,000 to Airlift Northwest, a non-profit ambulance transport service. During the summer cruise ship season, 35% of air medevac flights from Juneau are to transport cruise ship passengers for medical services unavailable in Juneau.
 - \$18,500 for a tourism survey to statistically measure Juneau residents' opinions regarding tourism, compare opinions to previous survey findings, quantify trends and measure opinions on new issues; and
 - \$3,200 for Civil Air Patrol Capstone navigation equipment project.

CITY MANAGER

BUDGET HIGHLIGHTS, CONTINUED

FY08

- Personnel Services increased \$63,800 (7.8%) due to continued increases in PERS and health care costs.
- Commodities and Services decreased by \$23,000 (6.0%) due to one-time items noted above for the tourism survey and the Capstone project.

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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Implement policies within 30 days	-	80%	90%	90%	90%
Respond to all questions/inquiries within 5 days	-	90%	95%	95%	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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Weekly meetings with all department directors	-	95%	95%	95%	95%
Bimonthly staff meetings with all department directors and enterprise boards	-	100%	100%	100%	100%
Annually update Administrative policies	-	100%	100%	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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Implement a balanced biennial budget	-	100%	100%	100%	100%
Meet all charter requirements	-	100%	100%	100%	100%
Incorporate revenue enhancements, costs reductions and maintain core services	-	95%	90%	90%	90%

Respond to Citizen Concerns and Issues in a Timely Manner

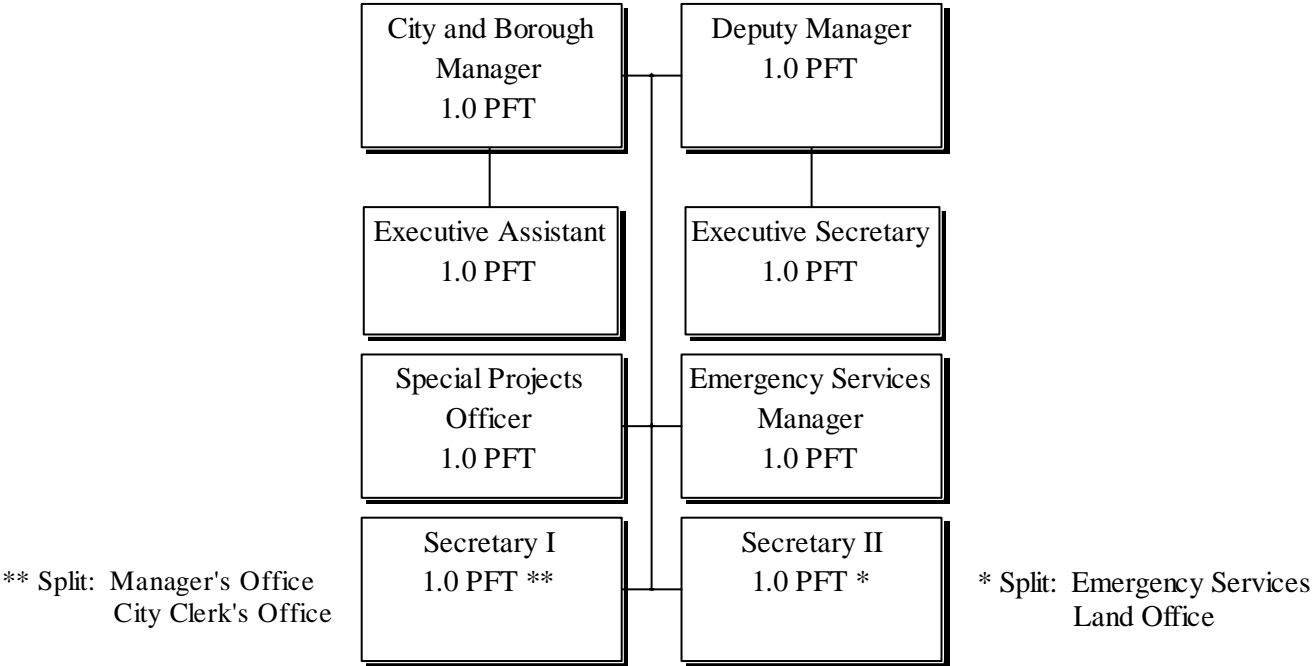
Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Respond to "Tell it to City Hall" within 2 days	-	90%	95%	95%	95%
Respond to all e-mails and written correspondence with 5 days	-	85%	95%	95%	95%

CITY MANAGER

STAFFING ORGANIZATION CHART



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

CITY MANAGER

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<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	\$ 114,000	1.00	\$ 114,000	1.00	\$ 114,000
Deputy City and Borough Manager	1.00	116,400	1.00	105,200	1.00	111,900
Special Projects Officer	1.00	69,100	1.00	71,500	1.00	73,600
Executive Assistant	1.00	47,000	1.00	50,500	1.00	52,000
Executive Secretary	1.00	38,800	1.00	41,000	1.00	42,700
Secretary I	0.50	16,400	0.50	16,300	0.50	17,300
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	148,800	-	196,400	-	229,600
Total before increment	5.50	553,500	5.50	597,900	5.50	644,100
Increment:						
Special Project Temporary	-	31,900	-	-	-	-
Benefits	-	3,100	-	-	-	-
Total after increment	5.50	588,500	5.50	597,900	5.50	644,100
Public Information Officer:						
Emergency Services Manager/Public Information Officer	1.00	52,100	1.00	55,800	1.00	59,300
Secretary II	0.50	18,800	0.50	19,800	0.50	20,400
Overtime - Project Specific (1)	-	9,200	-	10,000	-	10,000
Benefits	-	34,300	-	40,600	-	48,000
Total	1.50	114,400	1.50	126,200	1.50	137,700
Teen Health Center:						
Health Care Nurse	0.75	40,800	0.75	45,200	0.75	45,700
Office Assistant III	0.55	15,300	0.55	16,500	0.55	16,900
Benefits	-	25,300	-	34,000	-	39,200
Total	1.30	81,400	1.30	95,700	1.30	101,800
Total Budget	8.30	\$ 784,300	8.30	\$ 819,800	8.30	\$ 883,600

(1) This overtime is funded by a State grant to identify hazardous/toxic materials at business locations.

NOTES

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CITY CLERK

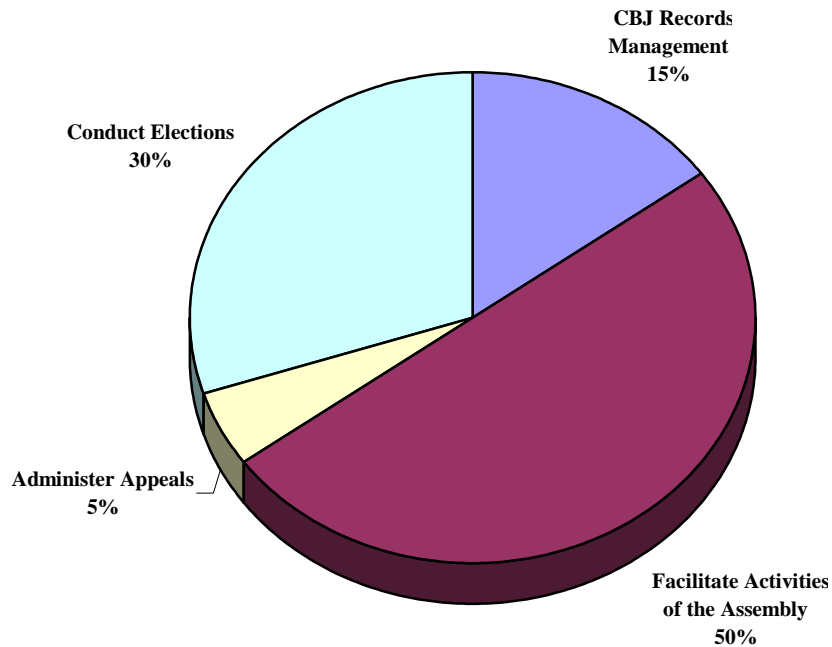
MISSION STATEMENT

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

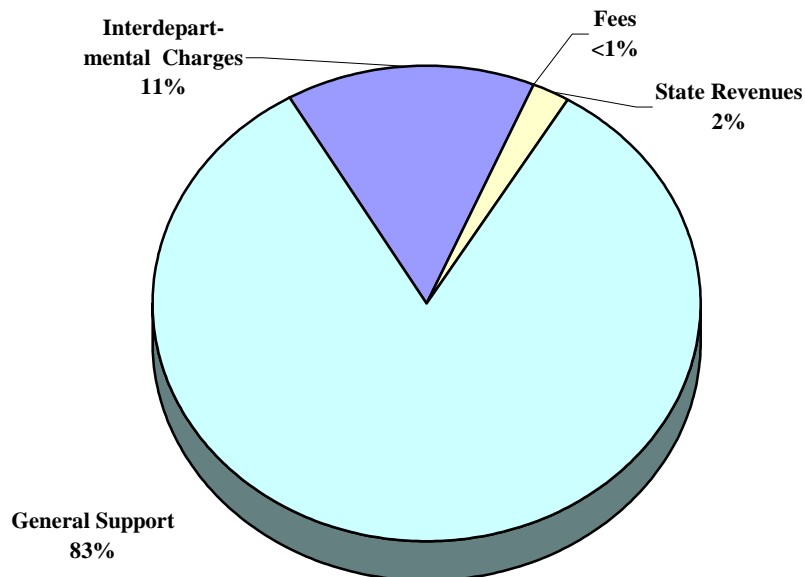
FY07 BUDGET

\$321,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	\$ 187,400	199,200	200,000	225,700	246,500
Commodities and Services	52,600	128,400	130,400	53,900	56,000
Total	240,000	327,600	330,400	279,600	302,500
Elections:					
Personnel Services	12,800	17,700	13,400	17,600	17,600
Commodities and Services	16,200	22,500	20,400	24,200	22,200
Total	29,000	40,200	33,800	41,800	39,800
Total Expenditures	269,000	367,800	364,200	321,400	342,300
FUNDING SOURCES:					
Interdepartmental Charges	30,500	33,100	33,100	46,900	49,600
Fees	1,500	1,900	600	600	600
State Shared Revenue	-	-	-	6,600	-
Support from General Fund	237,000	332,800	330,500	267,300	292,100
Total Funding Sources	\$ 269,000	367,800	364,200	321,400	342,300
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 FY07 Adopted Budget is a decrease of \$46,400 (12.6 %) from the FY06 Amended Budget. The FY08 Adopted Budget is an increase of \$20,900 (6.5 %) over the FY07 Approved Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$26,400 (12.2%) due to a negotiated wage increase and PERS and health care cost increases.
- A decrease of \$75,000 (49.7%) resulting from one-time funding provided in FY06 for a records management consulting service.

FY08

- Personnel Services increased \$20,800 (8.5%) due to PERS and health care cost increases.

CITY CLERK

CORE SERVICES

Coordinate Assembly Activity

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

Services Provided to: CBJ Assembly, CBJ Staff and Public

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Assembly Meeting Packet available 4 days prior to meeting	0%	0%	50%	75%	80%
Advertise all meetings in the weekly newspaper ad	50%	55%	60%	75%	85%
Initial liquor license review by Assembly held within 30 days of notice to CBJ by ABC Board	70%	70%	70%	80%	90%
Notify board applicants of appointments and thank outgoing board members within one week of HRC meetings	40%	40%	40%	75%	95%

Conduct Elections

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

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

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Certify candidate nominating petitions within 24 hours	95%	95%	100%	100%	100%

CBJ Records Management

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

Services Provided to: CBJ Assembly, Staff and Public

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Assembly and Standing Committee Meeting Minutes posted on-line within one week of meeting	35%	40%	55%	75%	85%

CORE SERVICE ENHANCEMENTS

Core Service: CBJ Records Management

Enhancement: Create Master Index of Appeals and Notices of Decision

Benefit: Increased access to decisions made by the Assembly

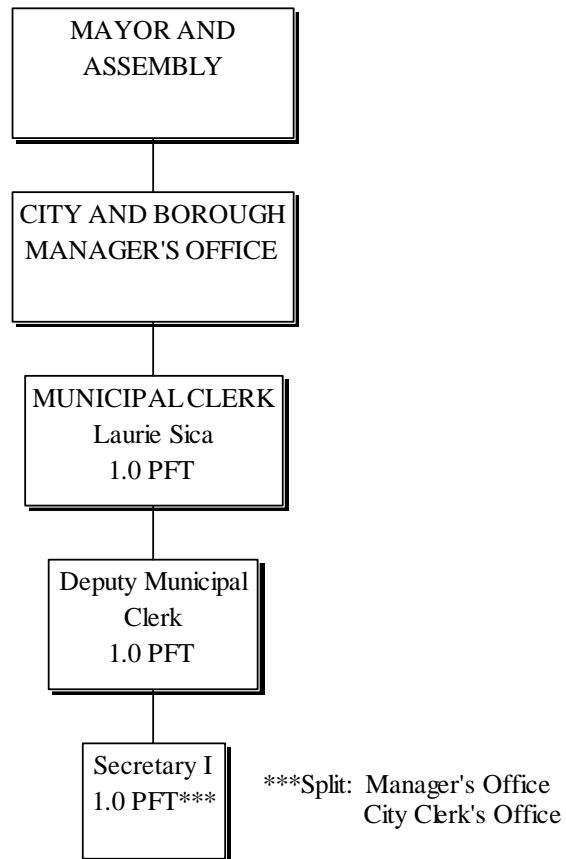
Core Service: CBJ Records Management

Enhancement: Implement Recommendations of Records Management Consultant

Benefit: Increased efficiencies in workflow and better recordkeeping practices

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

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 72,100	1.00	\$ 75,400	1.00	\$ 79,400
Deputy Clerk	1.00	45,700	1.00	47,800	1.00	49,700
Secretary I	0.50	16,400	0.50	16,300	0.50	17,300
Clerk I	0.13	2,800	0.13	2,900	0.13	2,900
Elections	-	17,200	-	17,600	-	17,600
Overtime	-	4,100	-	5,500	-	5,700
Benefits	-	58,600	-	77,800	-	91,500
Total Budget	<u>2.63</u>	<u>\$ 216,900</u>	<u>2.63</u>	<u>\$ 243,300</u>	<u>2.63</u>	<u>\$ 264,100</u>

NOTES

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MANAGEMENT INFORMATION SYSTEMS

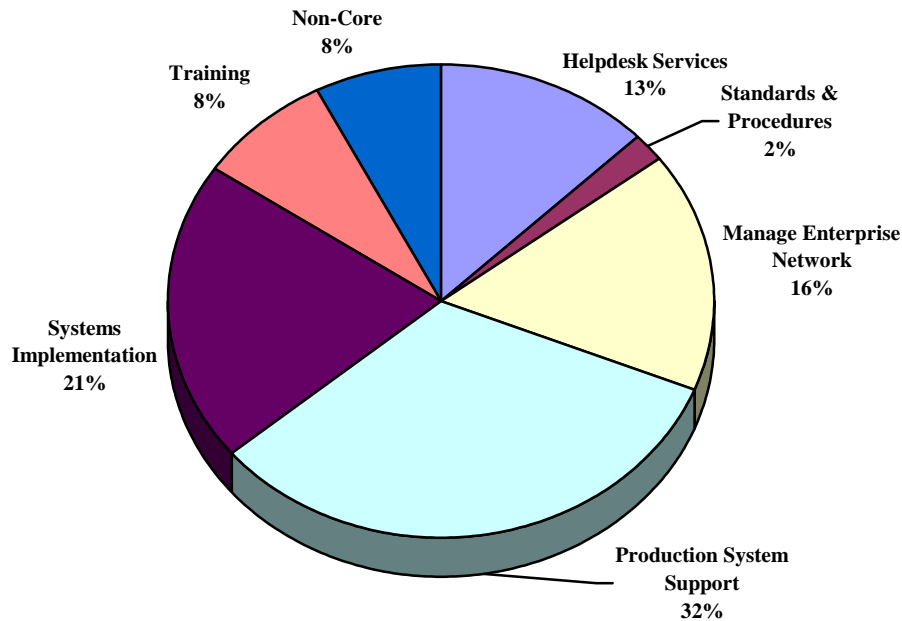
MISSION STATEMENT

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

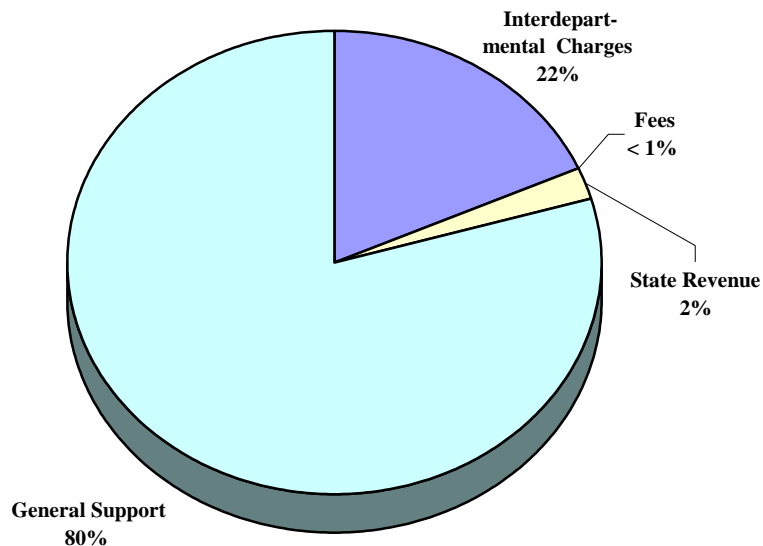
FY07 BUDGET

\$1,744,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY05 Actuals	FY06		FY07 Adopted Budget	FY08 Approved Budget
		Amended Budget	Projected Actual		
EXPENDITURES:					
Personnel Services	\$ 886,100	1,013,200	1,015,900	1,189,500	1,291,700
Commodities and Services	512,200	450,700	445,600	474,600	476,600
Capital Outlay	61,900	60,000	60,000	80,000	80,000
Total Expenditures	1,460,200	1,523,900	1,521,500	1,744,100	1,848,300
FUNDING SOURCES:					
Interdepartmental Charges	302,100	280,200	280,200	317,800	336,500
Fees	2,400	2,400	2,400	2,400	2,400
State Shared Revenue	-	-	-	36,100	-
Support from General Fund	1,155,700	1,241,300	1,238,900	1,387,800	1,509,400
Total Funding Sources	\$ 1,460,200	1,523,900	1,521,500	1,744,100	1,848,300
STAFFING	11.00	12.26	12.26	12.66	12.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Management Information System's FY07 Adopted Budget is an increase of \$220,200 (14.4 %) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$104,200 (6.0 %) over the FY07 Adopted Budget.

The following increment has been approved by the Assembly and is included in the FY07 Adopted and FY08 Approved Budgets:

	FY07		FY08	
	<u>Amount</u>	<u>FTE</u>	<u>Amount</u>	<u>FTE</u>
This increment provides funding to increase an existing 0.26 FTE position to 0.66. This position will provide staff support to the Comprehensive Plan update by registering parcel lines plus digitizing existing environmental data and wetlands and slope/hazard data. This position will work closely with the Community Development Department. See Community Development for further information on this increment	42,600	0.40	43,200	0.40

Other significant budgetary changes include:

FY07

- Personnel Services increased \$176,300 (17.4%) due to a negotiated wage increase and PERS and health care cost increases.
- Capital Outlay increased by \$20,000 (33%) due to increased need for servers and communication equipment.

FY08

- Personnel Services increased \$102,200 (8.6%) due to PERS and health care cost increases.

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES

Systems Implementation

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

Services Provided to: CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
% of customers who rate systems development as satisfactory or better	85%	85%	85%	85%	85%
% of customers who rate technology consulting as satisfactory or better	85%	85%	85%	85%	85%
% of projects completed on established schedule	75%	75%	75%	75%	75%
% of projects completed within established budget	75%	75%	75%	75%	75%

Production System Support

Includes: Systems support and batch processing

Services Provided to: CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
Average duration of system unavailability	0.5 hr	0.5 hr	2.0 hr	0.5 hr	0.5 hr
Frequency of system unavailability per year	20	15	10	10	10

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
Average duration of network unavailability	1.0 hr-	1.0 hr	3.0 hr	1.0 hr	1.0 hr
Frequency of network unavailability per year	4	4	6	4	4
% facilities with adequate network capacity	90%	90%	100%	100%	100%

Helpdesk Services

Includes: Field helpdesk calls and messages

Services Provided to: CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
% of customers who rate helpdesk services as satisfactory or better	85%	85%	90%	90%	90%
% of technical support requests completed on time	85%	85%	85%	85%	85%

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES, CONTINUED

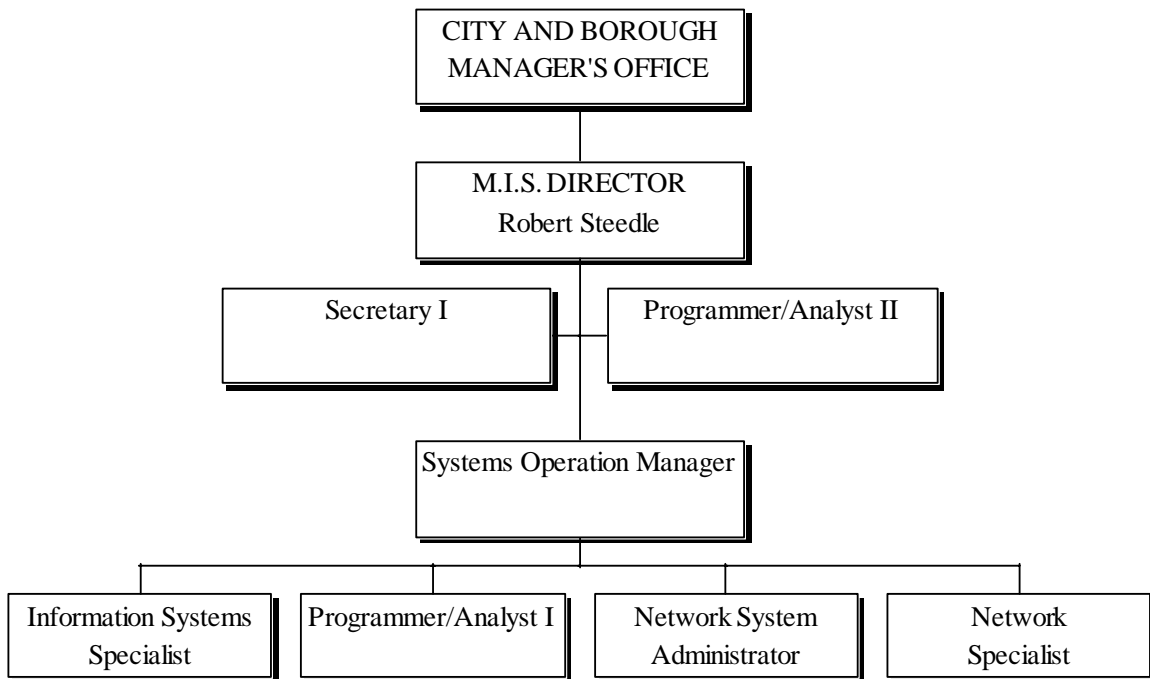
Training

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

Services Provided to: CBJ departments

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
% customers receiving requested training per quarter	20%	50%	80%	80%	80%
% of customers who rate classroom training as satisfactory or better	75%	80%	80%	80%	80%

FUNCTIONAL ORGANIZATION CHART



Computer Resource Management

Computer Resource Training

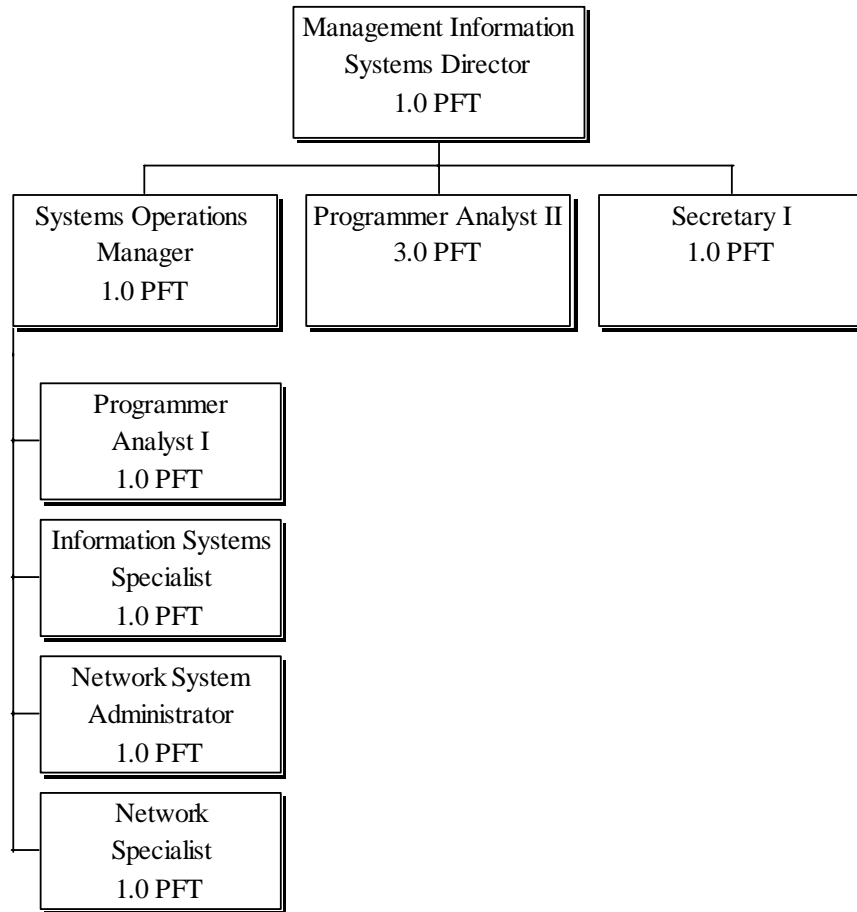
MIS/DP Analysis and Systems Development

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

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 84,000	1.00	\$ 88,900	1.00	\$ 91,500
Systems Operations Manager	1.00	68,300	1.00	73,100	1.00	77,700
Data Processing						
Programmer/Analyst II	4.00	268,600	4.00	279,900	4.00	291,000
Data Processing						
Programmer/Analyst I	1.00	60,600	1.00	62,800	1.00	64,600
Network Systems Administrator	1.00	64,700	1.00	67,400	1.00	70,500
Network Specialist	1.00	49,700	1.00	53,200	1.00	55,700
Information Systems Specialist	2.00	92,800	2.00	101,400	2.00	105,000
Secretary I	1.00	35,600	1.00	37,200	1.00	38,800
Intern IV	0.26	6,400	0.26	6,700	0.26	6,900
Overtime	-	8,900	-	10,200	-	10,600
Benefits	-	283,200	-	383,000	-	450,100
Vacancy Factor	-	(9,600)	-	(11,600)	-	(12,600)
Total before increment	12.26	1,013,200	12.26	1,152,200	12.26	1,249,800
Increment:						
GIS Technician	-	-	0.40	21,600	0.40	23,200
Benefits	-	-	-	15,700	-	18,700
Total Budget	12.26	\$ 1,013,200	12.66	\$ 1,189,500	12.66	\$ 1,291,700

PERSONNEL

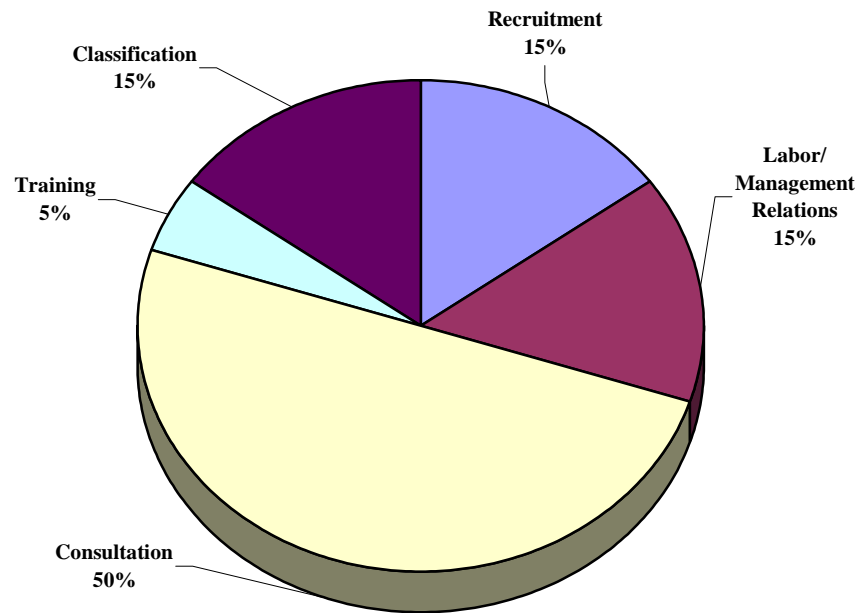
MISSION STATEMENT

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

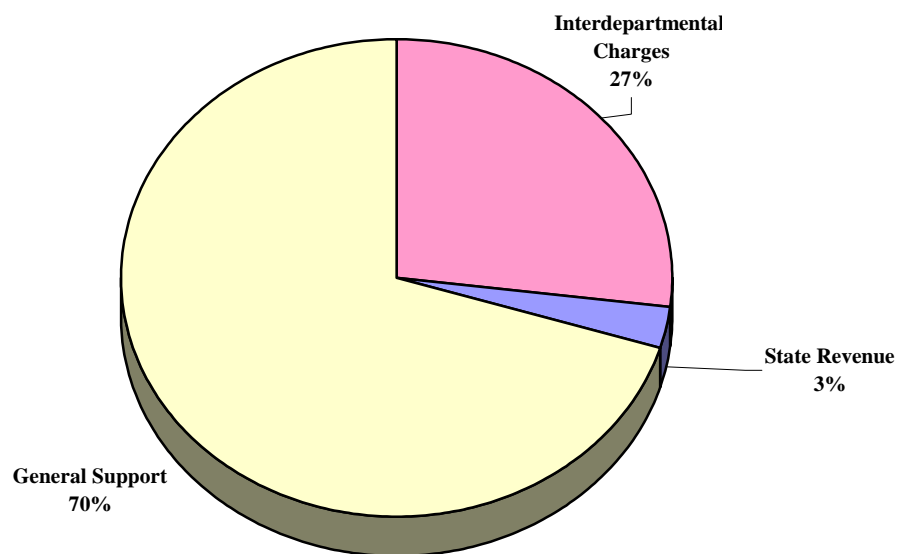
FY07 BUDGET

\$457,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PERSONNEL

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actual	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 327,700	389,700	377,700	414,500	455,500
Commodities and Services	32,200	45,600	45,600	43,200	39,600
Total Expenditures	359,900	435,300	423,300	457,700	495,100
FUNDING SOURCES:					
Interdepartmental Charges	92,000	85,600	85,600	123,700	130,800
State Shared Revenue	-	-	-	12,200	-
Support from General Fund	267,900	349,700	337,700	321,800	364,300
Total Funding Sources	\$ 359,900	435,300	423,300	457,700	495,100
STAFFING	5.00	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 Department's FY07 Adopted Budget is an increase of \$22,400 (5.1%) over the FY06 Amended Budget. The FY08 Amended Budget is \$37,400 (8.2%) increase over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$24,800 (6.4%) due to negotiated wage increases and PERS and health care cost increases.

FY08

- Personnel Services increased \$41,000 (10.0%) due to PERS and health care cost increases.

CORE SERVICES

Recruitment and Selection

Includes: Process, Recruitment, Examination and Selection

Services Provided to: Public and other CBJ departments

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Number of Job Announcements Personnel staff processed	157	208	195	200	200
Number of examination and selection processes Personnel staff assisted with and/or administered	30	26	31	35	35

PERSONNEL

CORE SERVICES, CONTINUED

Labor/Management Relations

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

Services provided to: CBJ Departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of issues resolved informally	100%	95%	950%	95%	95%
Percentage of grievances resolved short of arbitration	100%	88%	930%	100%	100%
Number of grievances resolved through arbitration	0	2	1	0	0

Consultation

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

Services provided to: CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of investigations resolved within 2 months	85%	90%	95%	95%	95%
Percentage of Personnel Rules and procedural questions answered within same business day	99%	90%	90%	90%	90%

Training

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

Services provided to: CBJ employees and departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of supervisor training classes given or provided	2	3	2	4	4
Number of Employee In-Service classes given or provided	2	4	3	4	4

Classification and Pay Plan

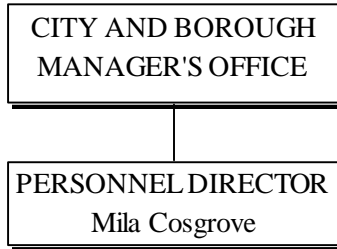
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of classification actions received	124	179	190	150	160
Average number of days from initiation to resolution	25	9	16	15	15

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

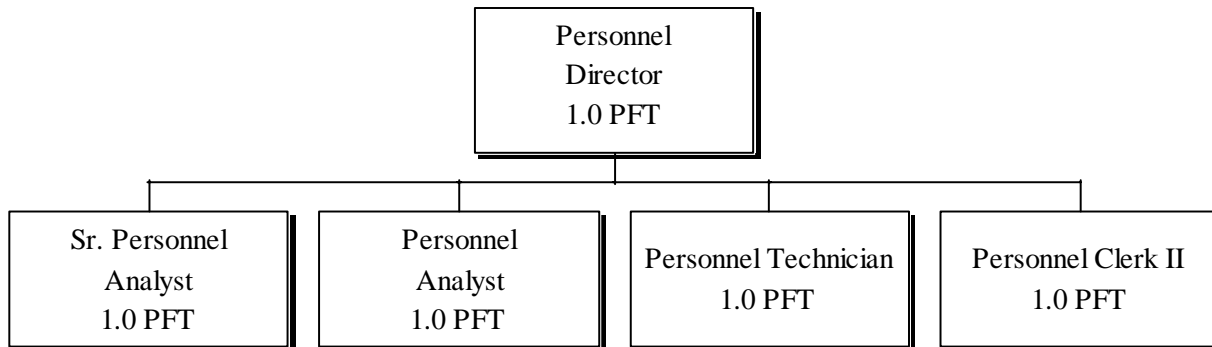
Employee/Management Relations

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

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Personnel Director	1.00	\$ 100,000	1.00	\$ 80,300	1.00	\$ 85,400
Senior Personnel Analyst	1.00	51,700	1.00	55,200	1.00	58,700
Personnel Technician	1.00	36,800	1.00	40,700	1.00	42,700
Personnel Clerk II	1.00	32,100	1.00	34,400	1.00	36,500
Personnel Analyst	1.00	52,000	1.00	54,500	1.00	56,700
Overtime	-	5,800	-	5,800	-	5,800
Benefits	-	115,300	-	147,700	-	174,200
Vacancy Factor	-	(4,000)	-	(4,100)	-	(4,500)
Total Budget	<u>5.00</u>	<u>\$ 389,700</u>	<u>5.00</u>	<u>\$ 414,500</u>	<u>5.00</u>	<u>\$ 455,500</u>

NOTES

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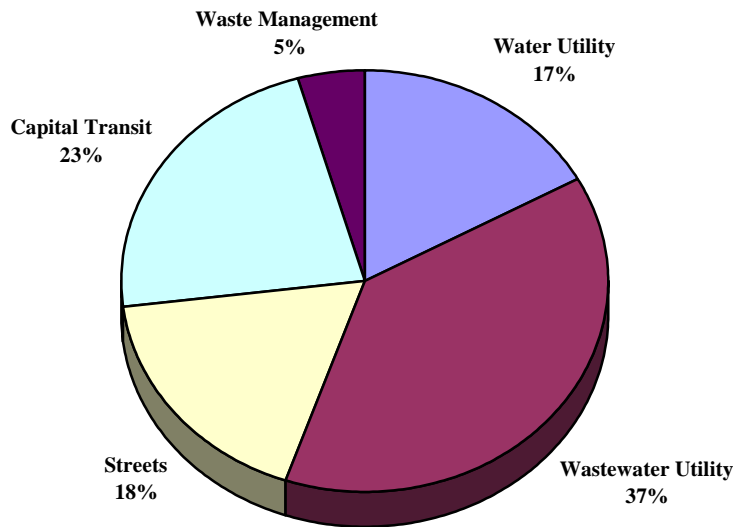
CAPITAL TRANSIT

MISSION STATEMENT

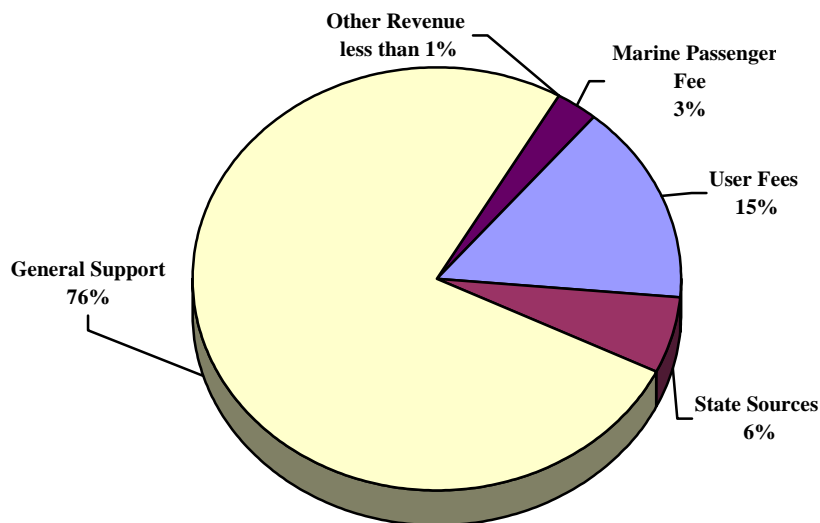
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR CAPITAL TRANSIT \$4,908,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY05 Actuals	FY06		FY07 Adopted Budget	FY08 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,437,600	2,658,900	2,628,800	3,002,200	3,274,300
Commodities and Services	1,363,400	1,594,400	1,721,400	1,906,600	1,952,100
Total Expenditures	3,801,000	4,253,300	4,350,200	4,908,800	5,226,400
FUNDING SOURCES:					
User Fees	678,200	589,100	735,100	757,200	779,900
State Shared Revenue	-	-	-	84,700	-
State Grants	80,600	135,900	195,900	205,000	205,000
Other Revenue	1,500	3,000	3,000	3,000	3,000
Support from:					
Marine Passenger Fee	275,000	131,000	131,000	138,000	138,000
Roaded Service Area	2,917,600	3,477,000	3,477,000	3,785,800	3,870,500
Fund Balance (To) From	(151,900)	(82,700)	(191,800)	(64,900)	230,000
Total Funding Sources	\$ 3,801,000	4,253,300	4,350,200	4,908,800	5,226,400
STAFFING	33.65	35.40	35.40	35.40	35.40
FUND BALANCE	\$ 53,200	135,900	245,000	309,900	79,900

BUDGET HIGHLIGHT

The Capital Transit Department's FY07 Adopted Budget is an increase of \$655,500 (15.4%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$317,600 (6.5%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel services increased \$343,300 (12.9%) due to a negotiated wage increase and PERS and health care cost increases.
- Fuel costs increased by \$202,800 (87.9%) due to anticipated fuel prices.
- Contractual services increased by \$69,000 (10.5%) due to an increase the Care-a-van contract and planned refurbishment of five buses.
- Materials and commodities increased by \$55,300 (25.7%) due to planned refurbishment of five buses.
- General liability insurance costs decreased by \$51,300 (53.3%).
- Equipment replacement reserve contribution decreased by \$30,000 (27.3%) due to anticipated future replacement needs.
- User fees increased by \$168,100 (28.5%) due to the return of services previously reduced in the FY05 budget.

FY08

- Personnel services increased \$272,100 (9.1%) due to a negotiated wage increase and PERS and health care cost increases.
- Contractual services increased by \$35,500 (4.9%) due to an increase the Care-a-van contract.

CAPITAL TRANSIT

CORE SERVICES

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

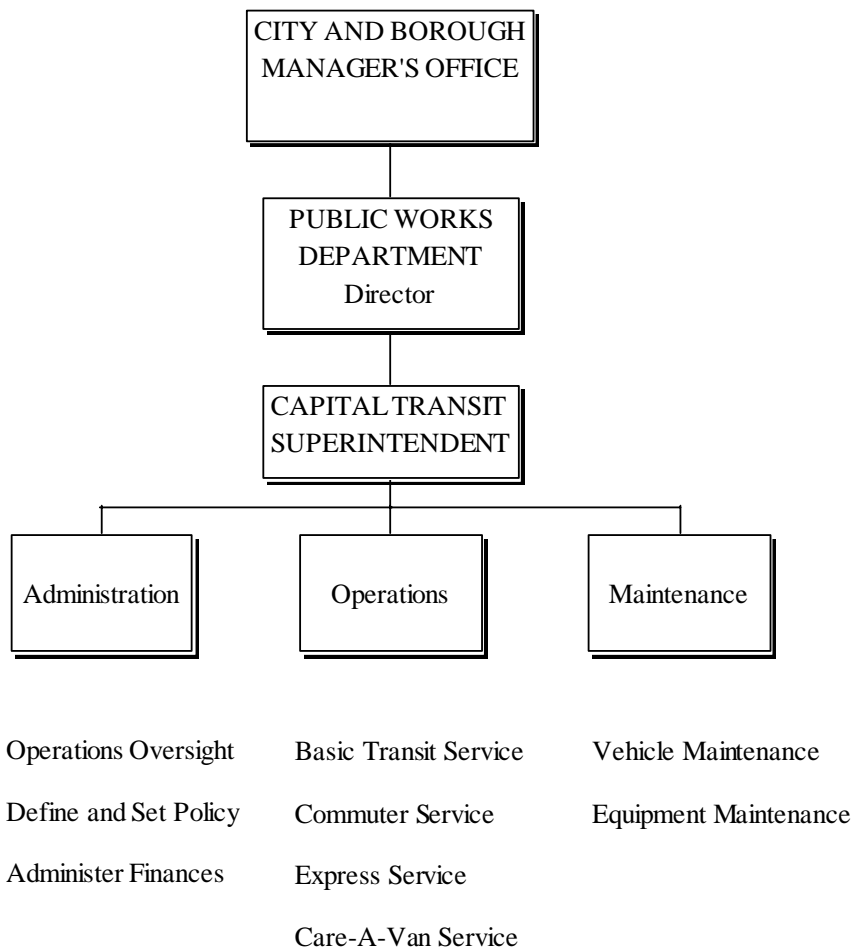
Provide Safe, Economical Public Transportation

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

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

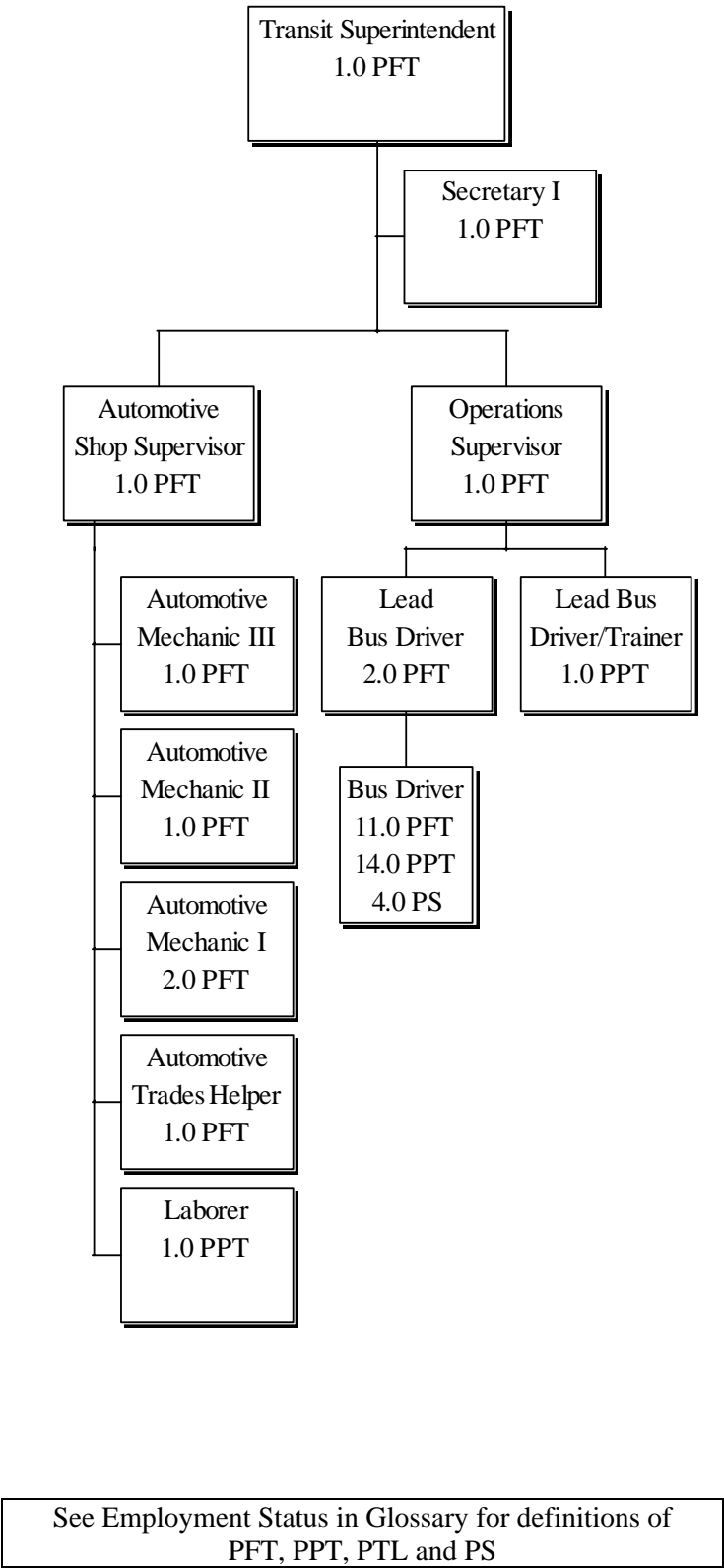
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Annual Ridership	1,178,000	1,125,230	1,182,100	1,241,200	1,300,000
Percentage increase/decrease annual ridership	+8%	-5%	+5%	+5%	+5%
Percentage increase/decrease cost per passenger trip	-2%	+9%	+4%	+11%	+2%
Percentage increase/decrease annual revenues	+16%	+3%	+8%	+3%	+3%
Percentage increase/decrease revenue per passenger	-10%	+8%	+3%	-2%	-2%

FUNCTIONAL ORGANIZATION CHART



CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



CAPITAL TRANSIT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Transit Manager	1.00	\$ 80,900	1.00	\$ 85,200	1.00	\$ 88,100
Secretary I	1.00	38,400	1.00	39,700	1.00	40,900
Work Force	-	51,600	-	55,700	-	59,100
Benefits	-	51,300	-	68,800	-	80,000
Vacancy Factor	-	(1,700)	-	(1,900)	-	(2,000)
Total	<u>2.00</u>	<u>220,500</u>	<u>2.00</u>	<u>247,500</u>	<u>2.00</u>	<u>266,100</u>
Operations:						
Transit Operations Supervisor	1.00	63,400	1.00	67,000	1.00	69,100
Lead Bus Driver	3.00	152,700	3.00	154,400	3.00	162,600
Lead Bus Driver/Trainer	1.00	44,200	-	-	-	-
Bus Driver	21.90	994,000	22.90	1,091,800	22.90	1,142,400
Shift Differential	-	35,800	-	40,000	-	40,000
Overtime	-	72,400	-	69,500	-	74,700
Benefits	-	623,600	-	823,000	-	962,300
Vacancy Factor	-	(16,500)	-	(20,300)	-	(22,100)
Total	<u>26.90</u>	<u>1,969,600</u>	<u>26.90</u>	<u>2,225,400</u>	<u>26.90</u>	<u>2,429,000</u>
Maintenance:						
Auto Shop Foreman	1.00	63,200	1.00	65,500	1.00	68,900
Auto Mechanic III	1.00	55,100	1.00	57,500	1.00	60,200
Auto Mechanic II	1.00	45,000	1.00	48,000	1.00	51,100
Auto Mechanic I	2.00	95,500	2.00	100,600	2.00	105,000
Auto Mechanic Helper II	1.50	48,300	1.50	51,200	1.50	53,800
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	14,200	-	12,300	-	12,800
Benefits	-	149,900	-	197,100	-	230,700
Vacancy Factor	-	(4,500)	-	(5,000)	-	(5,400)
Total	<u>6.50</u>	<u>468,800</u>	<u>6.50</u>	<u>529,300</u>	<u>6.50</u>	<u>579,200</u>
Total Budget	<u>35.40</u>	<u>\$ 2,658,900</u>	<u>35.40</u>	<u>\$ 3,002,200</u>	<u>35.40</u>	<u>\$ 3,274,300</u>

NOTES

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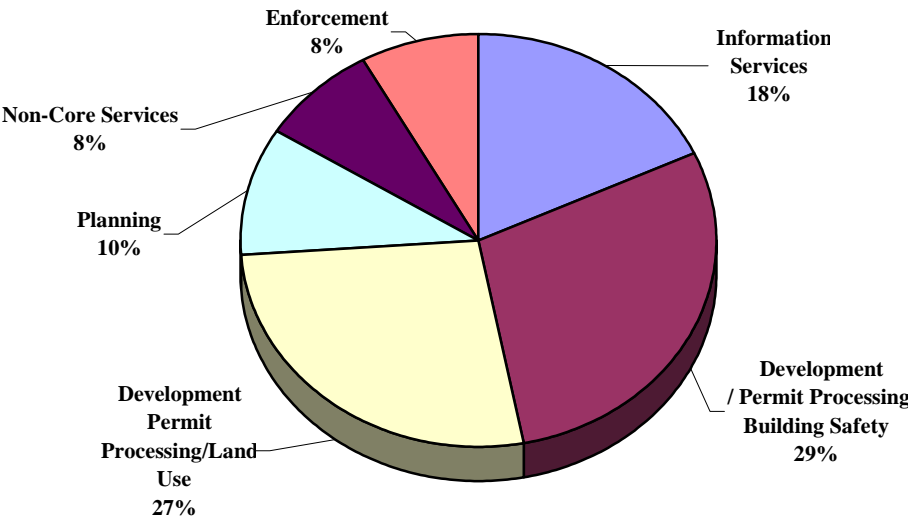
COMMUNITY DEVELOPMENT

MISSION STATEMENT

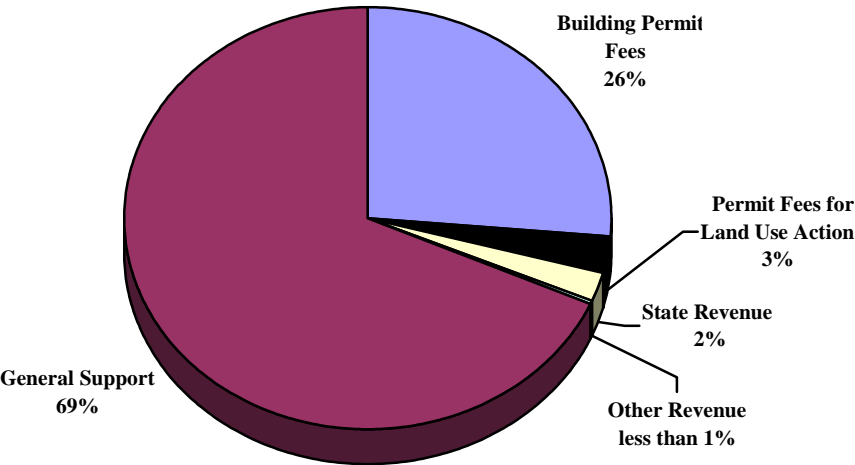
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY07 BUDGET **\$2,779,900**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,818,900	1,888,400	1,818,400	2,193,500	2,390,400
Commodities & Services	376,400	510,700	478,000	586,400	445,800
Total Expenditures	\$ 2,195,300	2,399,100	2,296,400	2,779,900	2,836,200
FUNDING SOURCES:					
Building Permit Fees	\$ 542,900	586,000	734,000	735,000	735,000
Permit Fees for Land Use Action	93,900	68,500	72,700	72,700	72,700
State Shared Revenues	-	-	-	66,000	-
State Grants	74,500	88,900	91,600	-	-
Other Revenue	1,600	6,100	9,600	8,400	8,400
Support from Capital Projects	-	11,200	11,200	-	-
General Fund	1,482,400	1,638,400	1,377,300	1,897,800	2,020,100
Total Funding Sources	\$ 2,195,300	2,399,100	2,296,400	2,779,900	2,836,200
STAFFING	25.76	25.50	24.50	25.50	25.50
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 (CDD) FY07 Adopted Budget is an increase of \$380,800 (15.9%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$56,300 (2.0%) over the FY07 Adopted Budget.

The following increment has been approved by the Manager and is included in the FY07 Adopted and FY08 Approved Budgets:

	FY07		FY08	
	<u>Amount</u>	<u>FTE</u>	<u>Amount</u>	<u>FTE</u>
Community Development				
This increment provides funding for the Comprehensive Plan update with multiple components including, but not limited to, geophysical analysis and wetland determination of candidate buildable sites, land surveying services, community survey to measure community values for policy formation. The Comprehensive Plan was last updated in 1995 and with current technology a much better product can be developed to allow for manageable and sustainable growth in the community.	\$108,000	-	\$10,000	-

The Management Information Systems budget contains a portion of this increment to fund a GIS technician to assist Community Development.

Updating the Comprehensive Plan is a stated priority of the Assembly.

COMMUNITY DEVELOPMENT

BUDGET HIGHLIGHTS, CONTINUED

Other significant budgetary changes include:

FY07

- Personnel Services increased \$305,100 (16.2%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services increased \$75,700 (12.9%). The increase is the net result of the increase in consulting services to update the Comprehensive Plan (see increment above) and various small decreases, primarily in insurances other than health.
- Building Permit Fees increased \$149,000 (25.4%) due to several new large construction projects anticipated to begin in FY07.
- State Grants decreased \$88,900 (100%) due to uncertainty of the Coastal Management program continuity at the State level.

FY08

- Personnel Services increased \$196,900 (9%) due to PERS and health care cost increases.
- Commodities and Services decreased \$99,300 (18.2%). The Comprehensive Plan update has largely personnel costs in FY08, which are budgeted within Management Information Systems.

CORE SERVICES

Planning

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

Services Provided to: Public and other CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
% building permits not requiring zone change or variance thus appropriate for development patterns	89.9%	83.6%	91%	90%	90%
% projects with above average public comment rating	N/A	N/A	N/A	90%	90%

Development Permit Processing

Includes: Land Use, Building Safety

Services Provided to: Public and other CBJ departments

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Key Measures					
Land Use					
% allowable and conditional use permits heard within 40 days	23.5%	41%	39.2%	45%	50%
% allowable and conditional use permits heard within 90 days	58.2%	69%	65%	80%	80%
Building Safety					
Average days to issue residential building permits	11	21	12	10	10
% residential projects issued within 2 days	57%	62%	52%	58%	60%
% residential projects issued within 15 days	76%	78%	72%	75%	75%
% comments showing above average service	N/A	N/A	N/A	90%	90%
	N/C	N/C	\$216.38	\$232.07	\$253.45
Average cost per building permit issued	for 700	for 779	for 800	for 870	for 870

COMMUNITY DEVELOPMENT

CORE SERVICES, CONTINUED

Enforcement

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

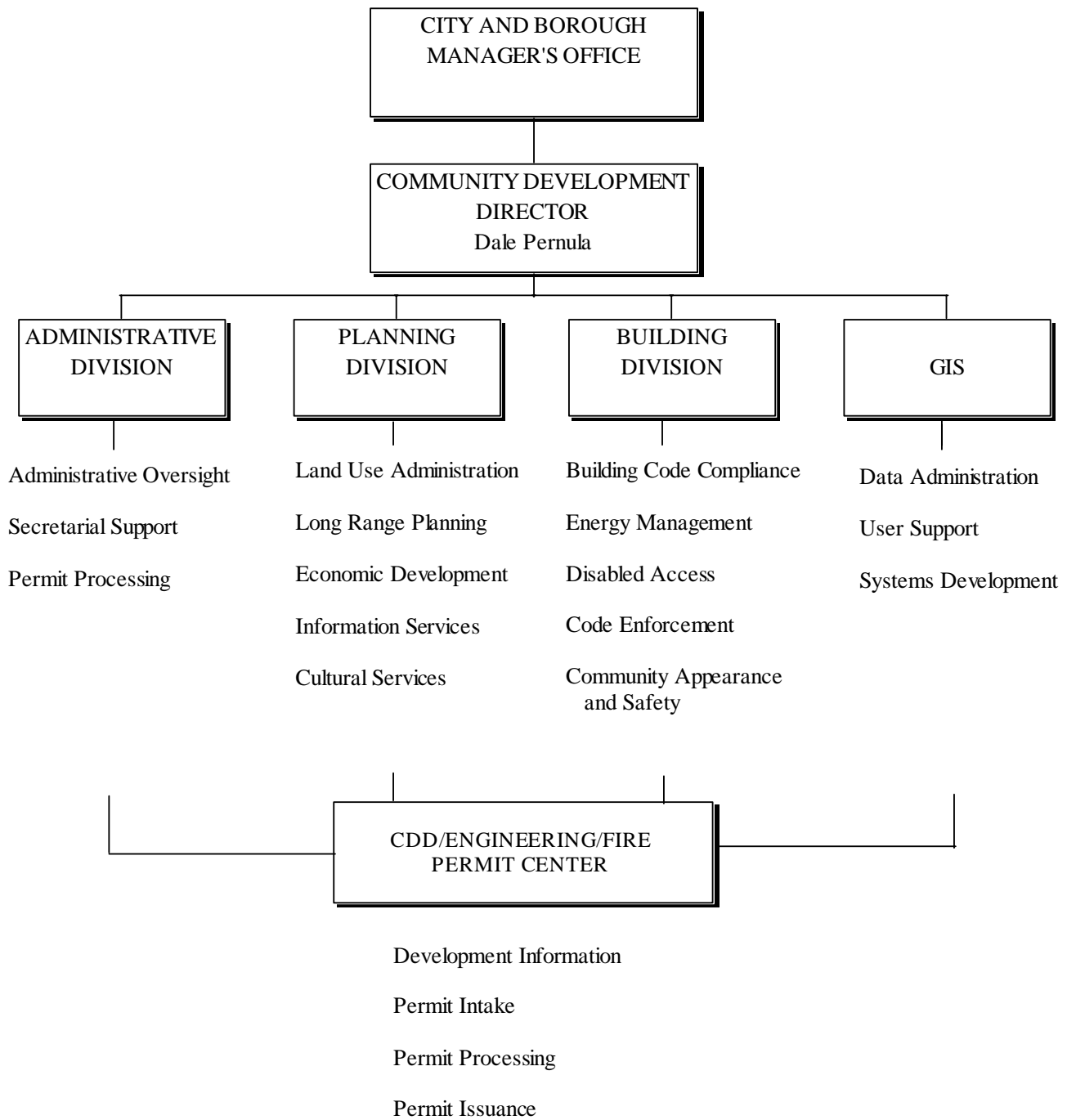
Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% enforcement cases visited within 2 days	N/A	88%	79%	90%	90%
% enforcement comments with above average service	N/A	N/A	N/A	90%	90%

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

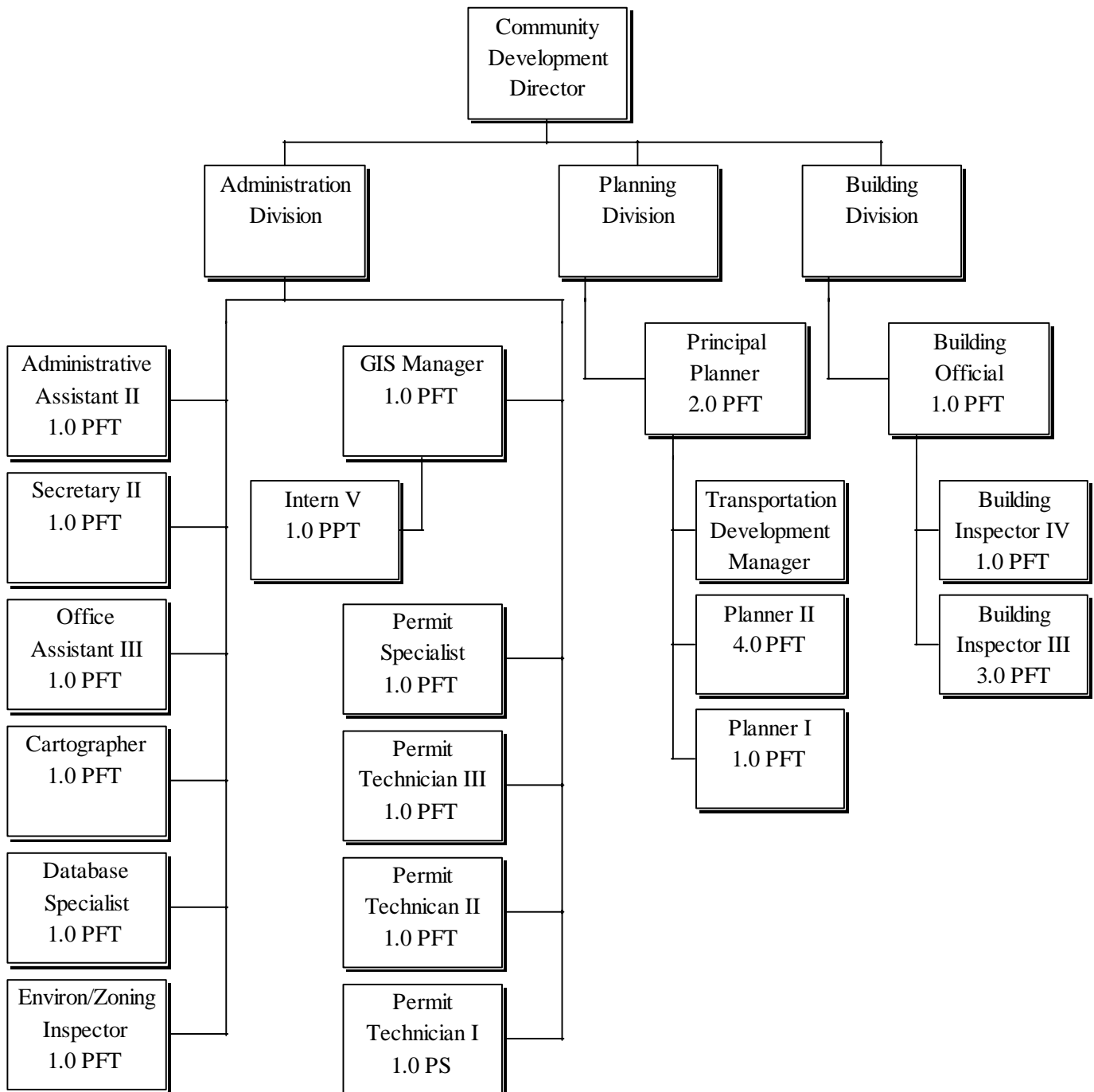
COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



COMMUNITY DEVELOPMENT

STAFFING ORGANIZATION CHART



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

COMMUNITY DEVELOPMENT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Director	1.00	\$ 89,600	1.00	\$ 95,900	1.00	\$ 99,900
Database Specialist	1.00	58,000	1.00	61,000	1.00	63,200
Environment/Zoning Inspector	1.00	55,500	1.00	53,500	1.00	56,800
Permit Specialist	1.00	48,400	1.00	51,800	1.00	55,100
Cartographer	1.00	53,200	1.00	55,100	1.00	56,700
Administrative Assistant II	1.00	50,700	1.00	53,100	1.00	55,400
Secretary II	1.00	37,000	1.00	38,900	1.00	40,500
Permit Technician III	1.00	40,600	1.00	43,500	1.00	45,600
Permit Technician II	1.00	35,500	1.00	38,000	1.00	40,000
Permit Technician I	0.50	14,900	0.50	16,000	0.50	16,800
Office Assistant III	1.00	28,200	1.00	32,800	1.00	34,900
Overtime	-	6,300	-	6,300	-	6,300
Benefits	-	222,700	-	290,600	-	341,600
Vacancy Factor	-	(8,600)	-	(8,300)	-	(9,100)
Total	10.50	732,000	10.50	828,200	10.50	903,700
Planning Commission:						
Planning Commission Honorariums (1)	-	-	-	16,200	-	16,200
Total	-	-	-	16,200	-	16,200
Planning:						
Planning Supervisor	2.00	141,600	2.00	147,900	2.00	152,600
Transportation Development Mgr (2)	1.00	54,300	-	-	-	-
Planner III (2)	-	-	1.00	60,800	1.00	63,200
Planner II	4.00	209,600	3.00	163,700	3.00	172,300
Planner I (2)	2.00	85,700	3.00	135,400	3.00	143,900
Overtime	-	8,200	-	8,200	-	8,200
Benefits	-	203,600	-	264,300	-	311,400
Vacancy Factor	-	(7,200)	-	(7,700)	-	(8,400)
Total	9.00	695,800	9.00	772,600	9.00	843,200
Building:						
Building Official	1.00	67,300	1.00	72,000	1.00	76,600
Inspector II	1.00	50,300	1.00	53,700	1.00	57,100
Inspector III	2.00	126,600	2.00	131,200	2.00	136,400
Inspector IV	1.00	66,100	1.00	70,000	1.00	72,000
Plan Reviewer (3)	-	-	1.00	54,100	1.00	56,000
Temporary (4)	-	20,700	-	-	-	-
Overtime	-	8,200	-	10,000	-	10,000
Benefits	-	125,900	-	191,200	-	225,400
Vacancy Factor	-	(4,500)	-	(5,700)	-	(6,200)
Total before amendment	5.00	460,600	6.00	576,500	6.00	627,300

COMMUNITY DEVELOPMENT

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
Amendment						
Plan Reviewer (3)	1.00	-	-	-	-	-
Total after amendment	<u>6.00</u>	<u>460,600</u>	<u>6.00</u>	<u>576,500</u>	<u>6.00</u>	<u>627,300</u>
Total Budget	<u>25.50</u>	<u>\$ 1,888,400</u>	<u>25.50</u>	<u>\$ 2,193,500</u>	<u>25.50</u>	<u>\$ 2,390,400</u>

(1) It was determined that Planning Commission members honorariums are subject to payroll deductions. These had previously been treated as a contractual obligation.

(2) As the result of a reorganization, the Transportation Development Manager and one Planner II were reclassified to a Planner I and a Planner III.

(3) The Plan Reviewer position was added to expedite the processing of building permits. Increased revenues support the addition of this position.

(4) Funded for FY06 only.

EAGLECREST

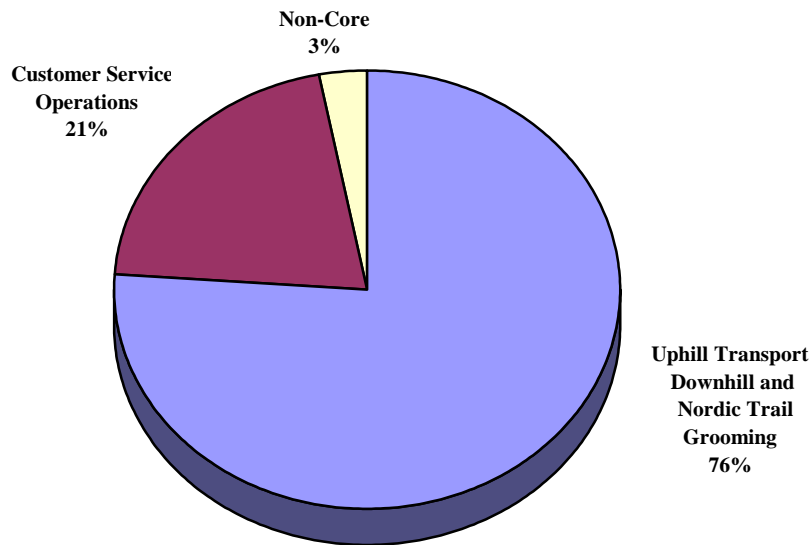
MISSION STATEMENT

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.

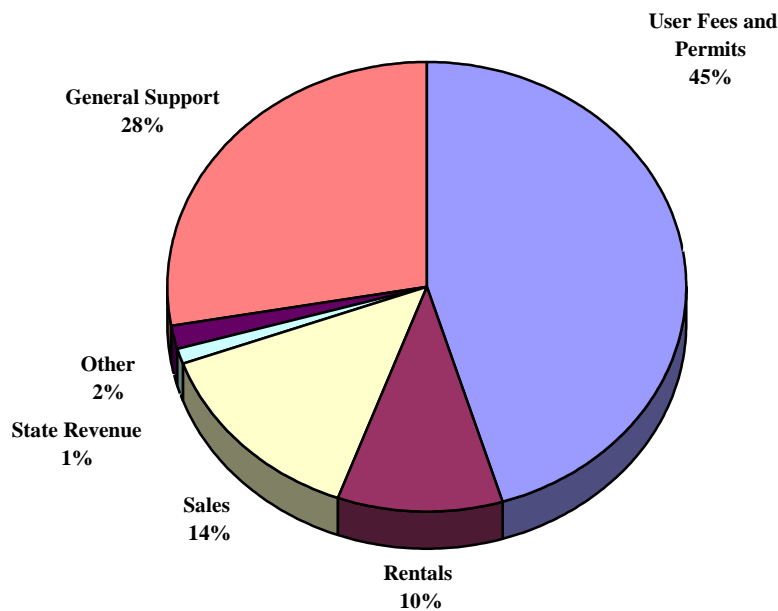
FY07 BUDGET

\$2,114,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 896,200	1,090,700	917,900	1,206,200	1,312,200
Commodities and Services	630,600	757,500	630,500	838,200	942,100
Reserve Contribution	50,000	100,000	100,000	70,000	75,000
Total Expenditures	1,576,800	1,948,200	1,648,400	2,114,400	2,329,300
FUNDING SOURCES:					
User Fees and Permits	762,200	938,000	768,500	975,000	1,005,000
State Shared Revenue	-	-	-	24,800	-
Rentals	130,800	223,000	148,400	225,000	232,000
Sales	164,500	239,000	151,800	300,000	325,000
Contributions	500	50,000	11,000	33,200	121,200
Support from:					
Sales Tax	100,000	-	-	-	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	363,100	500,000	500,000	575,000	625,000
Fund Balance (To) From	30,700	(26,800)	43,700	(43,600)	(3,900)
Total Funding Sources	\$ 1,576,800	1,948,200	1,648,400	2,114,400	2,329,300
STAFFING	32.84	27.41	27.41	26.70	27.30
FUND DEFICIT	\$ (738,700)	(711,900)	(782,400)	(738,800)	(734,900)

BUDGET HIGHLIGHTS

Eaglecrest's FY07 Adopted Budget is an increase of \$166,200 (8.5%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$214,900 (10.2%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel costs increased by \$115,500 (10.6%) due to wage increases and PERS and health care cost increases.
- Fuel costs increased by \$39,400 (40.9%) in anticipation of rising fuel prices.
- Contributions to the equipment replacement reserve decreased by \$30,000 (30%) based on anticipated needs for equipment replacement.
- Insurance and bonding costs increased by \$47,400 (94.6%) due to increased premium costs.

FY08

- Personnel costs increased by \$106,000 (8.8%) due to wage increases and PERS and health care cost increases.
- Fuel costs increased by \$11,500 (8.5%) in anticipation of rising fuel prices

EAGLECREST

CORE SERVICES

Uphill Transport

Includes: Customer uphill transport / downhill and Nordic trail grooming

Services Provided to: Juneau residents and visitors

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Total guest visits	46,633	37,818	37,000	46,000	48,300
Total revenue	\$1,110,300	\$1,049,000	\$1,070,000	\$1,523,200	\$1,673,200
Number of guest visits, holidays and weekends	33,109	26,473	25,160	30,820	32,844
% of total visits	71%	70%	68%	67%	68%
Number of guest visits, weekdays	13,524	11,345	11,840	15,180	15,456
% of total visits	29%	30%	32%	33%	32%
Revenue per visit	\$23.81	\$27.74	\$28.92	\$33.11	\$34.64
Number of operating days	102	73	58	92	92

Customer Service Operations

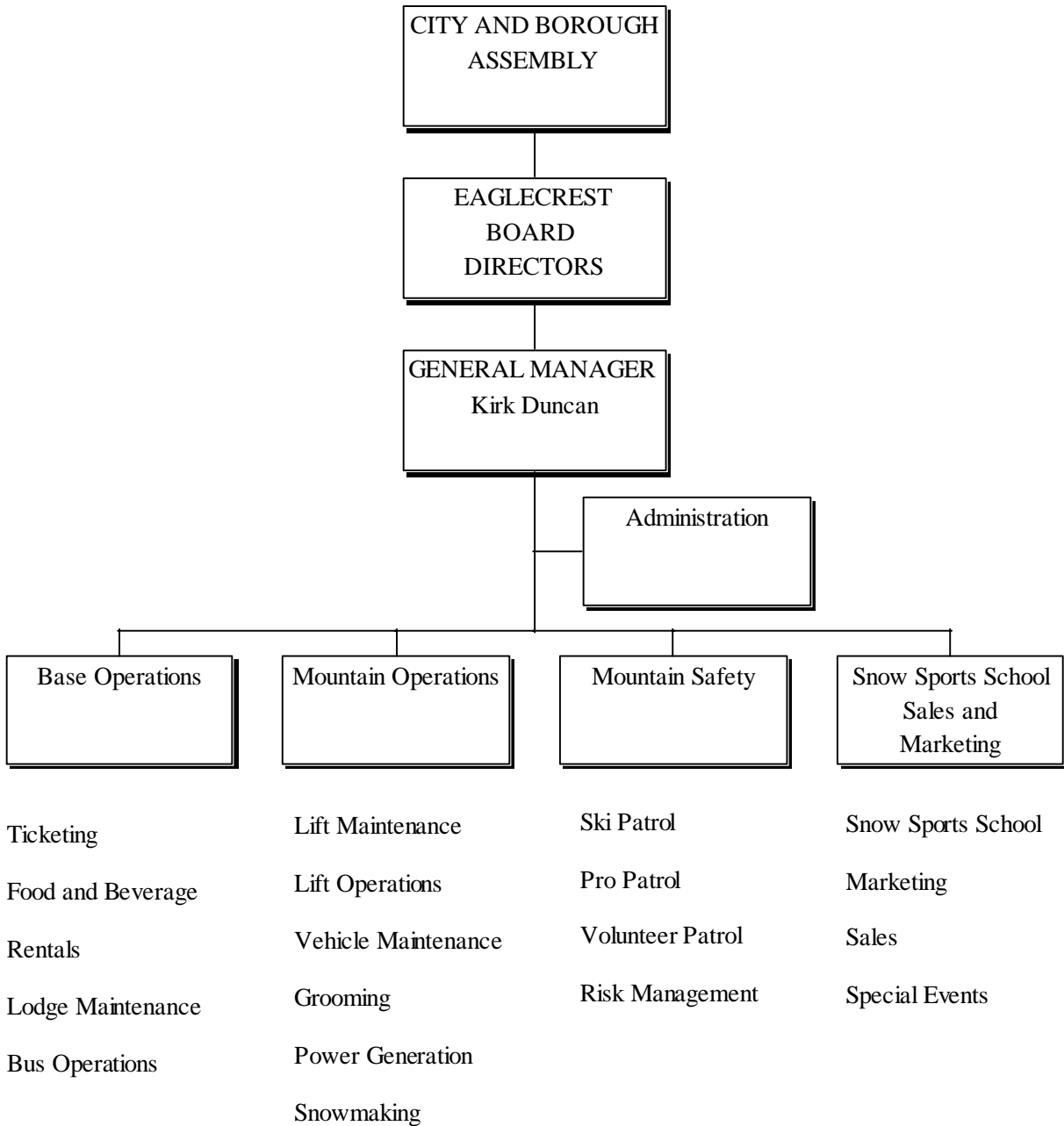
Includes: Ski and Snowboard School, Equipment Rental Shop and Cafeteria

Services Provided to: Juneau Residents and Visitors

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</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
Number of mid week school program lessons	3,425	3,077	2,400	3,600	4,000
Rental Shop					
Net income as a percentage of gross sales	-	28%	24%	26%	25%
Food Service					
Net income as a percentage of gross sales	-	5%	17%	25%	25%

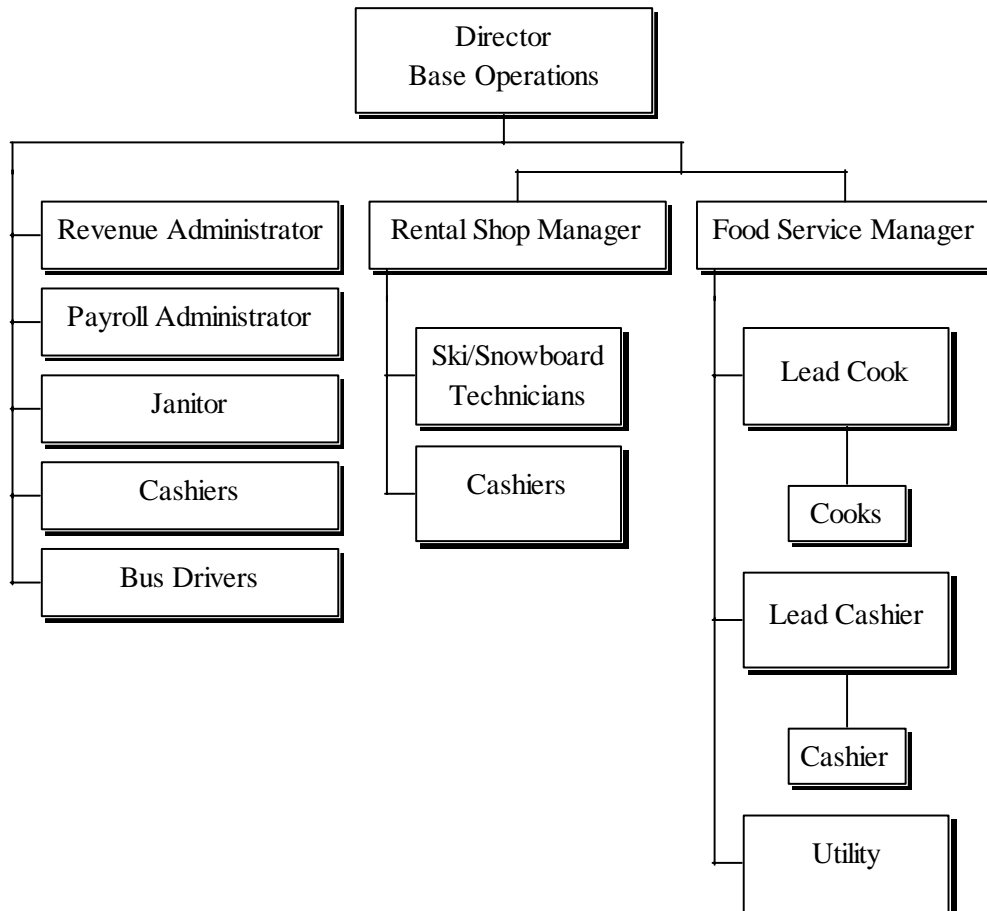
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



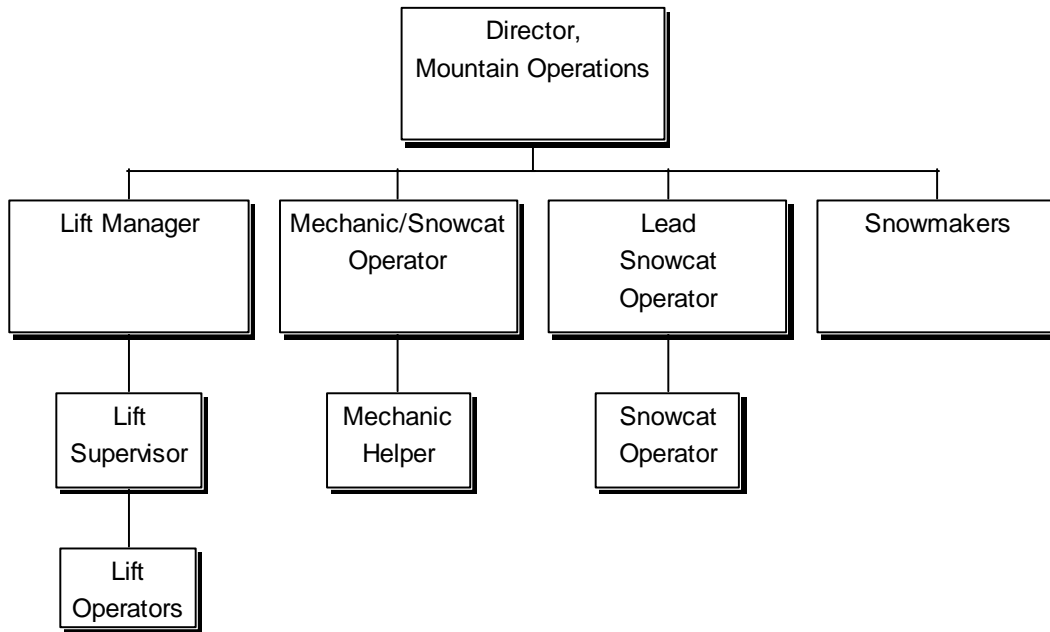
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

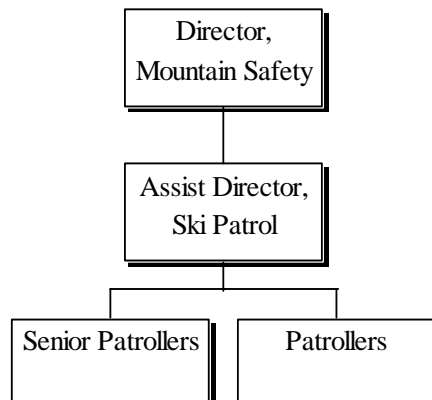


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



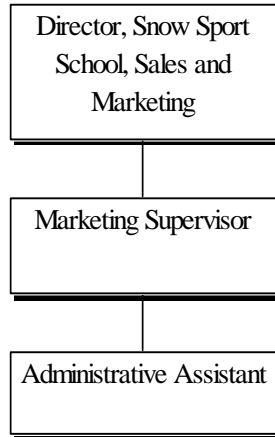
MOUNTAIN SAFETY



EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



EAGLECREST

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	\$ 80,000	1.00	\$ 84,000	1.00	\$ 87,400
Director, Mountain Operations	1.00	52,000	1.00	54,900	1.00	57,100
Director, Mountain Safety	0.58	27,700	0.50	24,000	0.50	24,500
Director, Snow Sports School, Sales & & Marketing	0.75	35,000	0.80	40,400	0.80	42,000
Director, Base Operations	1.00	48,000	-	-	-	-
Manager, Development	-	-	1.00	35,400	1.00	39,800
Office Assistant	0.24	7,800	0.31	8,200	0.31	8,400
Benefits	-	137,600	-	167,500	-	193,900
Total	4.57	388,100	4.61	414,400	4.61	453,100
Ski Patrol:						
Assistant Director, Ski Patrol	0.40	10,900	0.41	13,000	0.41	13,600
Senior Patrollers	1.24	29,600	1.23	34,000	1.23	35,900
Patrollers	0.84	20,100	0.89	21,300	0.89	22,700
Overtime	-	8,000	-	9,500	-	11,500
Benefits	-	6,600	-	19,800	-	24,100
Total	2.48	75,200	2.53	97,600	2.53	107,800
Lift Operations:						
Lift Manager	1.00	44,200	1.00	45,700	1.00	47,100
Supervisor	1.00	37,400	1.00	40,700	1.00	41,900
Lift Operators	3.79	68,000	3.35	70,000	3.97	85,800
Overtime	-	5,900	-	7,500	-	8,500
Benefits	-	45,800	-	58,800	-	69,100
Total	5.79	201,300	5.35	222,700	5.97	252,400
Mountain Maintenance:						
Mechanic/Snowcat Operator	1.00	37,600	1.00	42,800	1.00	44,100
Mechanic Helper	0.50	16,600	0.50	17,100	0.50	17,700
Lead Snowcat Operator	0.42	14,100	0.42	14,600	0.42	14,900
Snowcat Operator	0.38	10,400	0.38	11,500	0.38	11,900
Overtime	-	4,000	-	5,000	-	6,000
Benefits	-	23,100	-	39,800	-	47,100
Total	2.30	\$ 105,800	2.30	\$ 130,800	2.30	\$ 141,700

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Lodge Operations:						
Revenue Administrator	0.53	12,000	0.48	14,000	0.48	14,400
Payroll Administrator	0.37	9,000	-	-	-	-
Cashiers	0.59	10,900	1.03	19,600	1.03	20,100
Bus Drivers	0.64	14,500	0.65	14,900	0.64	15,400
Janitor	0.46	10,100	0.46	11,500	0.46	11,900
Overtime	-	3,400	-	4,500	-	5,500
Benefits	-	8,400	-	11,800	-	13,500
Total	2.59	68,300	2.62	76,300	2.61	80,800
Snow Sports School:						
Assistant Director, Snow Sports	0.39	11,000	0.48	15,400	0.48	15,900
Administrative Assistant	0.29	6,200	0.29	6,300	0.29	6,500
Senior Instructors	0.29	7,400	0.29	7,700	0.29	7,800
Instructors	2.79	62,900	2.50	57,800	2.49	59,600
Overtime	-	1,400	-	-	-	-
Benefits	-	10,000	-	11,800	-	12,900
Total	3.76	98,900	3.56	99,000	3.55	102,700
Food Service:						
Supervisor	0.45	13,300	0.40	13,600	0.40	14,100
Lead Cook	0.36	9,000	0.33	9,300	0.33	9,500
Cooks	0.60	12,500	0.52	12,900	0.50	13,300
Lead Cashier	0.30	6,900	0.28	7,100	0.27	7,300
Cashier	0.30	5,600	0.27	5,800	0.27	6,000
Utility	0.29	4,900	0.26	5,100	0.26	5,200
Overtime	-	2,000	-	-	-	-
Benefits	-	5,200	-	8,200	-	9,100
Total	2.30	59,400	2.06	62,000	2.03	64,500
Ski Rental Shop:						
Rental Shop Manager	0.54	15,400	0.48	16,600	0.48	17,000
Ski Technicians	1.31	22,900	0.81	17,500	0.82	18,100
Snowboard Technician	0.34	5,900	-	-	-	-
Bootfitters	-	-	0.86	15,700	0.88	16,500
Cashiers	0.41	7,400	0.43	9,700	0.43	10,100
Overtime	-	1,800	-	-	-	-
Benefits	-	7,200	-	9,300	-	10,500
Total	2.60	60,600	2.58	68,800	2.61	72,200

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Marketing:						
Supervisor, Marketing	0.43	12,400	0.45	12,700	0.45	13,400
Administrative Assistant	0.38	8,600	0.40	8,900	0.41	9,200
Overtime	-	500	-	-	-	-
Benefits	-	2,100	-	2,100	-	2,200
Total	<u>0.81</u>	<u>23,600</u>	<u>0.85</u>	<u>23,700</u>	<u>0.86</u>	<u>24,800</u>
Snowmaking:						
Snowmakers	0.21	5,800	0.24	6,400	0.23	6,600
Overtime	-	2,900	-	3,500	-	4,500
Benefits	-	800	-	1,000	-	1,100
Total	<u>0.21</u>	<u>9,500</u>	<u>0.24</u>	<u>10,900</u>	<u>0.23</u>	<u>12,200</u>
Total Budget	<u>27.41</u>	<u>\$ 1,090,700</u>	<u>26.70</u>	<u>\$ 1,206,200</u>	<u>27.30</u>	<u>\$ 1,312,200</u>

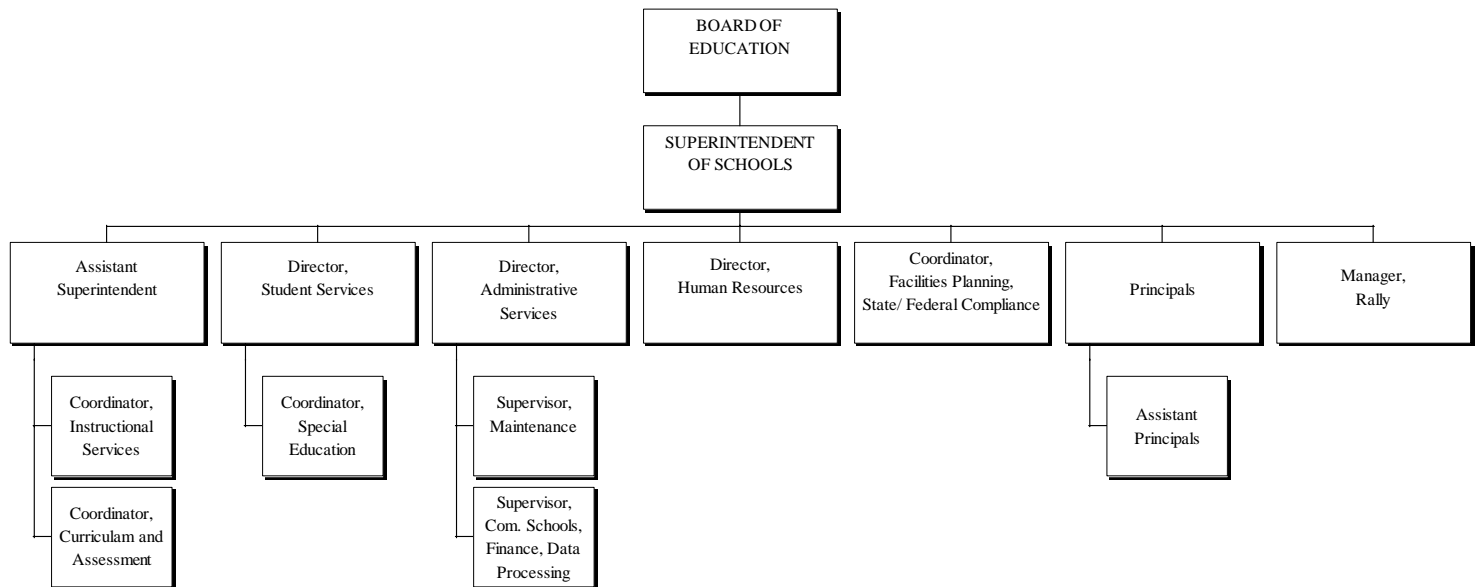
EDUCATION

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.

FY07 BUDGET

\$66,714,200



EDUCATION

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 37,582,500	42,351,200	41,559,300	46,891,100	47,041,000
Commodities and Services	5,077,300	5,364,200	5,451,600	5,162,600	4,928,000
Support To Education:					
Special Revenue	196,000	96,500	43,200	111,700	43,200
Other	18,200	-	-	-	-
Total Expenditures	42,874,000	47,811,900	47,054,100	52,165,400	52,012,200
Education - Special Revenue					
Personnel Services	1,220,500	1,292,200	1,292,200	1,267,900	1,301,700
Commodities and Services	2,741,500	2,587,400	2,597,300	2,948,800	2,966,400
Support To Education - Other	8,300	-	-	-	-
Total Expenditures	3,970,300	3,879,600	3,889,500	4,216,700	4,268,100
Education - Other					
Other Special Revenue	5,737,600	5,193,700	5,193,700	7,713,900	7,713,900
Other (Student Activities)	2,354,900	2,418,200	2,471,400	2,618,200	2,818,200
House Building Project	132,000	-	-	-	-
Support To Education:					
Operating	-	123,200	123,200	-	-
Special Revenue	26,400	-	-	-	-
Total Expenditures	8,250,900	7,735,100	7,788,300	10,332,100	10,532,100
Total Education Expenditures	55,095,200	59,426,600	58,731,900	66,714,200	66,812,400
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	23,987,800	26,258,200	26,244,200	29,574,100	30,063,100
State	36,300	47,000	47,000	503,600	47,000
Federal	37,700	27,900	27,900	30,000	30,000
User Fees	-	6,000	6,000	-	-
Other	183,300	158,400	158,400	110,000	110,000
Support From Education - Other:					
House Building Project	-	123,200	123,200	-	-
General Fund Support	18,835,000	19,799,100	19,799,100	21,601,300	22,065,900
Fund Balance (To) From	(206,100)	1,392,100	648,300	346,400	(303,800)
Total Operating Funding Sources	42,874,000	47,811,900	47,054,100	52,165,400	52,012,200

EDUCATION

COMPARATIVES, CONTINUED

	FY05 Actuals	FY06		FY07 Adopted Budget	FY08 Approved Budget
		Amended Budget	Projected Actuals		
Funding Sources, continued:					
Education - Special Revenue					
State	2,027,700	2,117,100	2,117,100	2,025,600	2,054,100
Federal	380,800	304,000	304,000	386,000	407,000
User Fees	1,209,200	1,212,400	1,212,400	1,310,000	1,325,600
Other	-	65,000	-	-	-
Support from Education:					
Operating Fund	196,000	96,500	25,000	93,500	25,000
Other	26,400	-	-	-	-
General Fund Support	123,000	238,600	238,600	123,000	123,000
Fund Balance (To) From	7,200	(154,000)	(7,600)	278,600	333,400
Total Special Revenue					
Funding Sources	\$ 3,970,300	3,879,600	3,889,500	4,216,700	4,268,100
Education - Other Special Revenue					
State	\$ 285,300	326,000	326,000	360,700	359,300
Federal	5,249,600	4,847,500	4,847,500	7,342,600	7,342,600
Other	232,600	20,200	20,200	10,600	12,000
Fund Balance To	(3,500)	-	-	-	-
Total Other Funding Sources	5,764,000	5,193,700	5,193,700	7,713,900	7,713,900
Education - Other (Student Activities)					
Other	2,178,800	2,200,000	2,200,000	2,400,000	2,600,000
Support from Education:					
Operating Fund	18,200	-	18,200	18,200	18,200
Special Revenue	8,300	-	-	-	-
General Fund Support	-	53,200	53,200	-	-
Roaded Service Area Support	190,000	200,000	200,000	200,000	200,000
Fund Balance To	(40,400)	(35,000)	-	-	-
Total Student Activites					
Funding Sources	2,354,900	2,418,200	2,471,400	2,618,200	2,818,200

EDUCATION

COMPARATIVES, CONTINUED

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Funding Sources, continued:					
Education - House Building Project					
Proceeds from Sale of House	171,300	-	-	-	-
Fund Balance (To) From	(39,300)	123,200	123,200	-	-
Total House Building Project Funding Sources	132,000	123,200	123,200	-	-
Total Education Funding Sources	\$ 55,095,200	59,426,600	58,731,900	66,714,200	66,812,400
STAFFING	583.61	603.92	603.92	613.67	613.67
FUND BALANCE:					
Education - Operating	\$ 1,148,300	(243,800)	500,000	153,600	457,400
Education - Special Revenue/Other	1,418,000	1,483,800	1,302,400	1,023,800	690,400

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.

Due to enrollment numbers being less than anticipated, the School District was required to adjust their FY06 operating budget, reducing both the amount of State and City funding (the City was at the maximum allowed under State law). In an effort to mitigate the impact of this decrease, the CBJ redirected funds originally appropriated for the School District's operations to pupil transportation. The ordinance that was adopted to make these changes inappropriately put the School District's operating fund balance into a deficit position. The ordinance was adopted too late in the fiscal year to allow for correction.

ENGINEERING

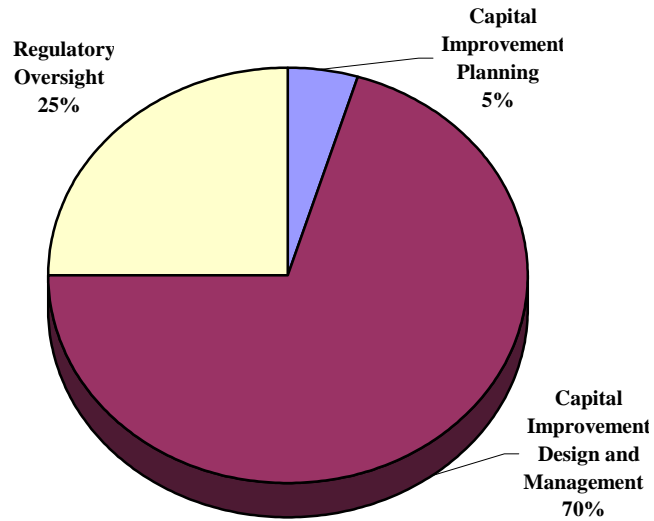
MISSION STATEMENT

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

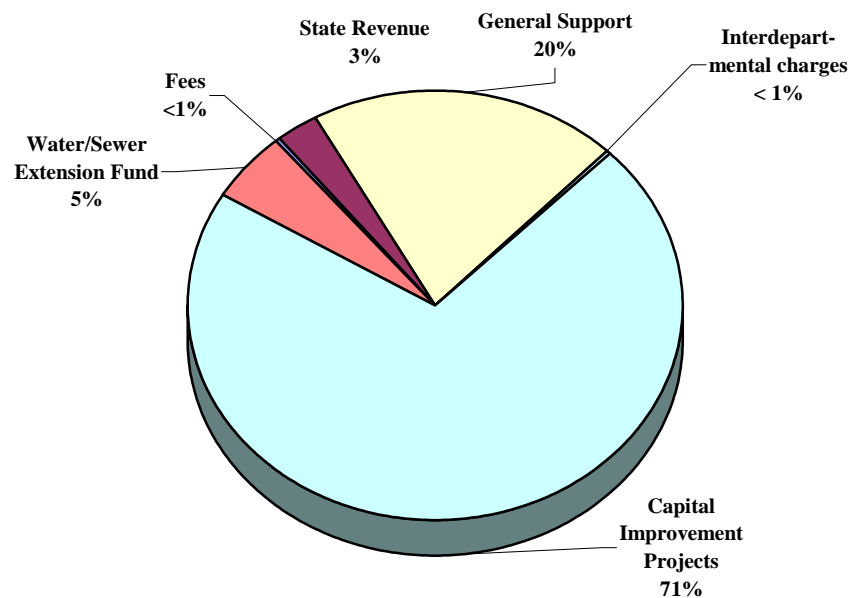
FY07 BUDGET

\$3,777,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,105,400	2,738,600	1,226,400	3,362,700	3,556,300
Commodities & Services	284,100	356,200	327,200	366,000	378,200
Capital Outlay	55,100	49,000	59,000	49,000	49,000
Total Expenditures	1,444,600	3,143,800	1,612,600	3,777,700	3,983,500
FUNDING SOURCES:					
Fees	14,200	10,000	15,000	15,000	15,000
State Shared Revenue	-	-	-	98,200	-
Interdepartmental charges:					
General Engineering	8,300	8,500	8,500	7,000	7,400
Support from:					
General Fund	409,200	494,100	458,700	630,000	694,600
Capital Improvement Projects	723,100	2,310,400	811,600	2,686,000	2,918,300
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	149,800	180,800	178,800	201,500	208,200
Total Funding Sources	\$ 1,444,600	3,143,800	1,612,600	3,777,700	3,983,500
STAFFING	29.44	35.81	35.81	36.02	36.02
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 FY07 Adopted Budget is an increase of \$633,900 (20.2%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$205,800 (5.4%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$624,100 (22.8%) due to the addition of two new positions and a negotiated wage increase and PERS and health care cost increases. Of this increase, \$441,700 (70.8%) is funded by capital improvement projects.

FY08

- Personnel Services increased \$193,600 (5.7%) due to PERS and health care cost increases.

ENGINEERING

CORE SERVICES

Capital Improvement Planning

Includes: Architecture Division, Civil Engineering and General Engineering

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

Key Measures	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Actuals</i>	<i>FY06</i> <i>Projected</i>	<i>FY07</i> <i>Projected</i>	<i>FY08</i> <i>Projected</i>
% of capital improvement projects that gain approval without being part of the six-year CIP plan	5%	4%	5%	5%	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost	62.5%	74%	80%	95%	95%

Capital Improvement Design and Management

Includes: Architecture Division, Civil Engineering and General Engineering

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

Key Measures	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Actuals</i>	<i>FY06</i> <i>Projected</i>	<i>FY07</i> <i>Projected</i>	<i>FY08</i> <i>Projected</i>
% of projects on schedule each year	99%	98%	95%	95%	95%
% of projects w/ expenditures <= appropriations each year	100%	100%	95%	95%	95%

Regulatory oversight

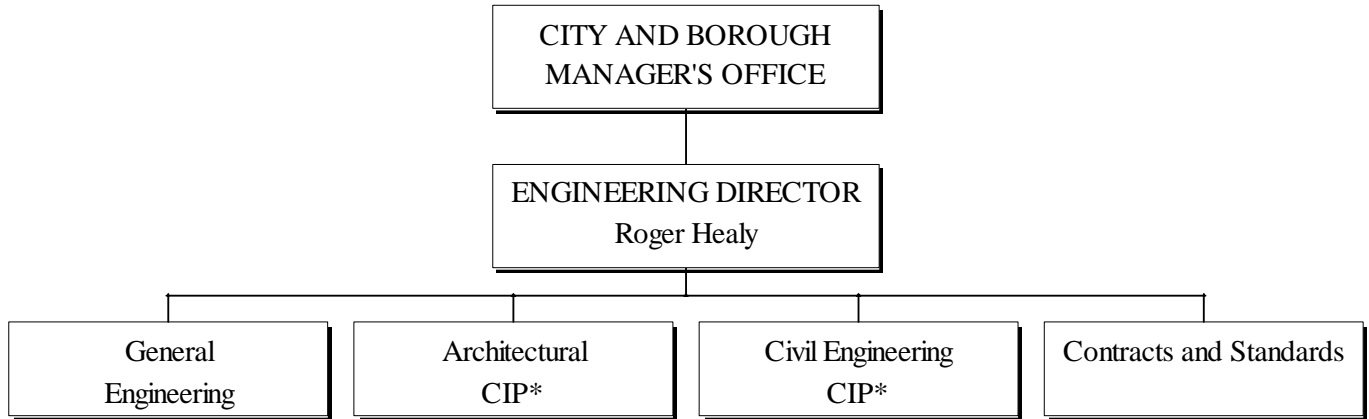
Includes: General Engineering

Services Provided to: Private developers and the public

Key Measures	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Actuals</i>	<i>FY06</i> <i>Projected</i>	<i>FY07</i> <i>Projected</i>	<i>FY08</i> <i>Projected</i>
% of projects for which permits are issued after construction begins each year.	1.4%	2.0%	2.0%	2.0%	2.0%
% of permits that accurately implement the applicable requirements of CBJ ordinances	99%	98%	98%	98%	98%
% of permit terms and conditions complied with each year	99%	95%	95%	95%	95%

ENGINEERING

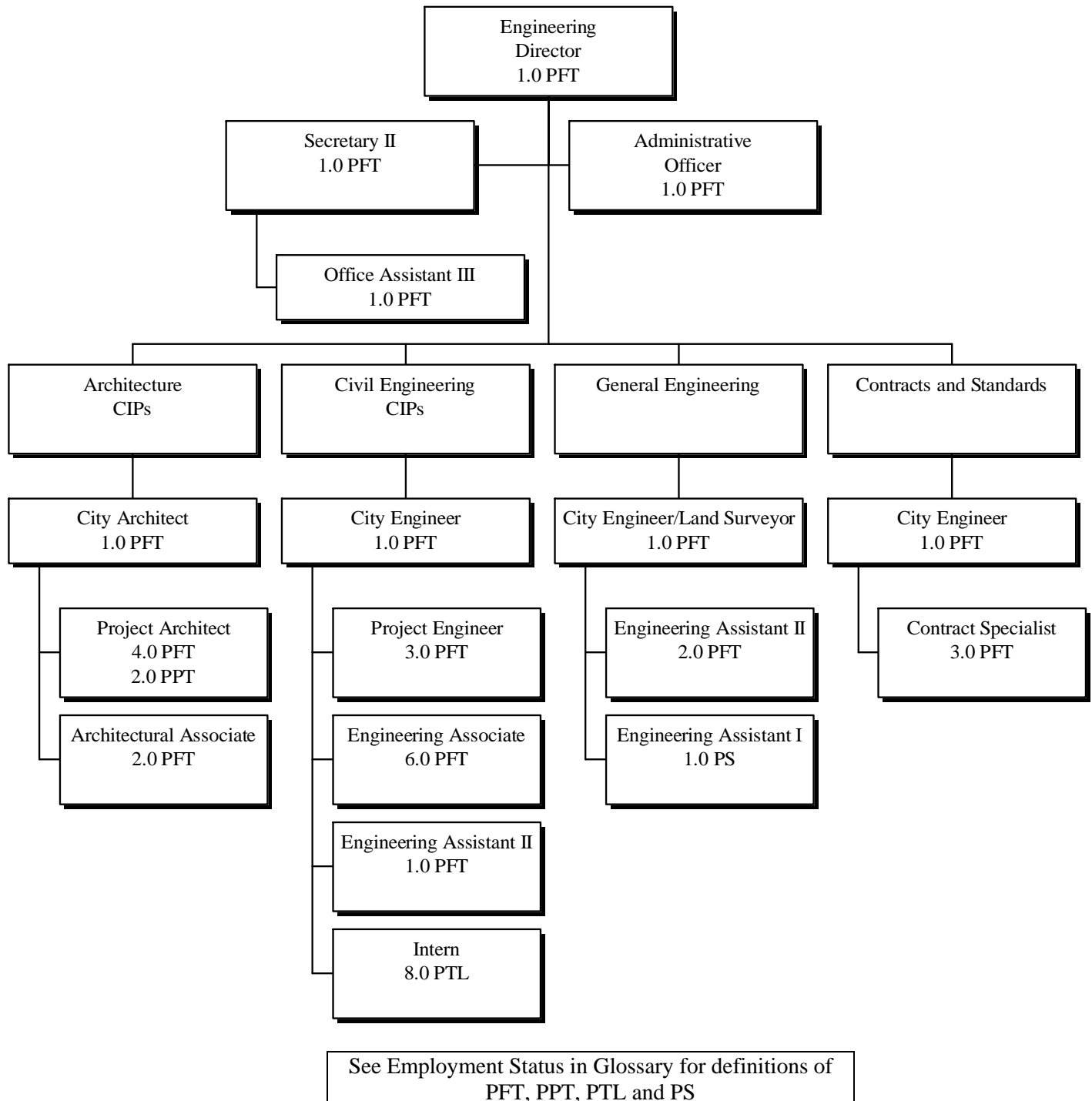
FUNCTIONAL ORGANIZATION CHART



* 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

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
General Engineering:						
Engineering Director	0.79	\$ 75,600	0.90	\$ 89,900	0.90	\$ 93,800
Chief Engineer - Planning	-	-	0.40	36,100	0.40	36,600
Chief Project Engineer	0.40	32,800	0.40	34,100	0.40	35,700
Chief Engineer	0.20	16,500	0.20	16,500	0.20	18,000
Land Surveyor	0.70	55,800	0.70	59,600	0.70	61,400
City Architect	0.25	21,200	0.25	22,200	0.25	23,100
Chief Architect - Schools	-	-	0.10	7,200	0.10	7,700
Project Engineer/Architect	0.22	14,200	0.22	15,200	0.22	16,400
Contract Specialist - RFP's	0.40	15,900	0.40	17,000	0.40	18,100
Contract Specialist - Bids	0.20	8,800	0.20	9,400	0.20	9,700
DBE Specialist	0.20	8,700	0.20	9,300	0.20	9,700
Engineer/Architect Assistant II	1.90	110,000	1.90	117,200	1.90	120,700
Engineer/Architect Assistant I	0.22	9,200	0.22	10,200	0.30	13,100
Administrative Officer	0.10	5,500	0.10	5,900	0.10	6,300
Secretary II	1.00	35,200	1.00	37,700	1.00	40,000
Office Assistant III	0.29	8,400	0.29	9,000	0.29	9,600
Overtime	-	500	-	500	-	500
Benefits	-	164,100	-	246,500	-	264,700
Vacancy Factor	-	(5,800)	-	(7,400)	-	(7,800)
Total before amendment	6.87	576,600	7.48	736,100	7.56	777,300
Amendment						
Chief Engineer - Planning (1)	0.40	-	-	-	-	-
Chief Architect - Schools (1)	0.10	-	-	-	-	-
Engineer/Architect Assistant I (2)	-	-	0.08	2,200	-	-
Benefits	-	-	-	600	-	-
Total after amendment	7.37	576,600	7.56	738,900	7.56	777,300

(1) Reorganization and positions related to the construction of the new high school resulted in a net gain of two full-time positions. FY06 funding for the additional positions is available due to vacancies.

(2) The FTE of this position was increased to reflect actual hours worked.

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
CIP Engineering:						
Engineering Director	0.18	17,200	0.10	10,000	0.10	10,400
Chief Engineer - Planning	-	-	0.60	54,100	0.60	54,900
Chief Project Engineer	0.60	49,100	0.60	51,100	0.60	53,600
Chief Engineer	0.80	66,000	0.80	65,900	0.80	71,900
Land Surveyor	0.20	15,900	0.20	17,000	0.20	17,500
City Architect	0.75	63,500	0.75	66,700	0.75	69,200
Chief Architect - Schools	-	-	0.90	65,100	0.90	69,500
Construction Manager	-	-	1.00	72,300	1.00	76,900
Project Engineer/Architect	8.38	570,900	8.38	571,400	8.38	611,700
Engineer/Architect Associate	8.00	454,700	7.00	432,900	7.00	448,100
Contract Specialist - RFP's	0.60	23,800	0.60	25,500	0.60	27,100
Contract Specialist - Bids	0.80	35,100	0.80	37,600	0.80	38,900
DBE Specialist	0.80	34,900	0.80	37,400	0.80	38,900
Engineer/Architect Assistant II	0.50	26,600	0.50	28,500	0.50	29,600
Administrative Officer	0.80	44,100	0.80	47,200	0.80	50,200
Office Assistant III	0.67	19,500	0.67	20,900	0.67	22,200
Temporary Interns	2.67	72,500	2.67	70,600	2.67	70,600
Overtime	-	7,300	-	9,400	-	9,400
Benefits	-	558,800	-	818,000	-	880,800
Total before amendment	25.75	2,059,900	27.17	2,501,600	27.17	2,651,400
Amendment (1)						
Chief Engineer - Planning	0.60	-	-	-	-	-
Chief Architect - Schools	0.90	-	-	-	-	-
Construction Manager	1.00	-	-	-	-	-
Engineer/Architect Associate	(1.00)	-	-	-	-	-
Total after amendment	27.25	2,059,900	27.17	2,501,600	27.17	2,651,400

(1) Reorganization and positions related to the construction of the new high school resulted in a net gain of two full-time positions. FY06 funding for the additional positions is available due to vacancies.

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Water/Sewer Connection:						
Engineering Director	0.03	2,900	-	-	-	-
Land Surveyor	0.10	8,000	0.10	8,500	0.10	8,800
Engineer/Architect Assistant II	0.60	35,100	0.60	38,300	0.60	39,300
Engineer/Architect Assistant I	0.32	13,900	0.32	15,400	0.45	19,700
Administrative Officer	0.10	5,500	0.10	5,900	0.10	6,300
Office Assistant III	0.04	1,200	0.04	1,300	0.04	1,300
Workforce	-	7,000	-	7,000	-	7,000
Overtime	-	1,500	-	6,000	-	6,000
Benefits	-	27,000	-	35,600	-	39,200
Total before amendment	1.19	102,100	1.16	118,000	1.29	127,600
Amendment						
Engineer/Architect Assistant I (2)	-	-	0.13	3,200	-	-
Benefits	-	-	-	1,000	-	-
Total after amendment	1.19	102,100	1.29	122,200	1.29	127,600
Total Budget	35.81	\$ 2,738,600	36.02	\$ 3,362,700	36.02	\$ 3,556,300

(1) Reorganization and positions related to the construction of the new high school resulted in a net gain of two full-time positions. FY06 funding for the additional positions is available due to vacancies.

(2) The FTE of this position was increased to reflect actual hours worked.

FINANCE

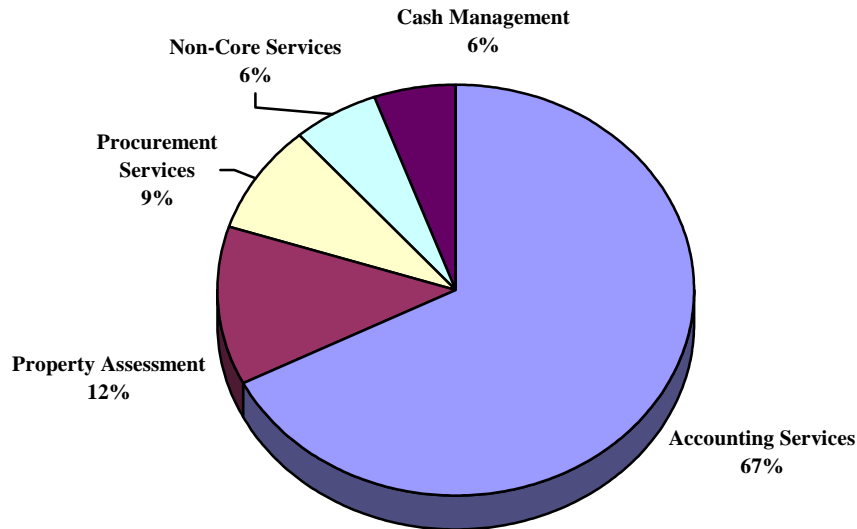
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

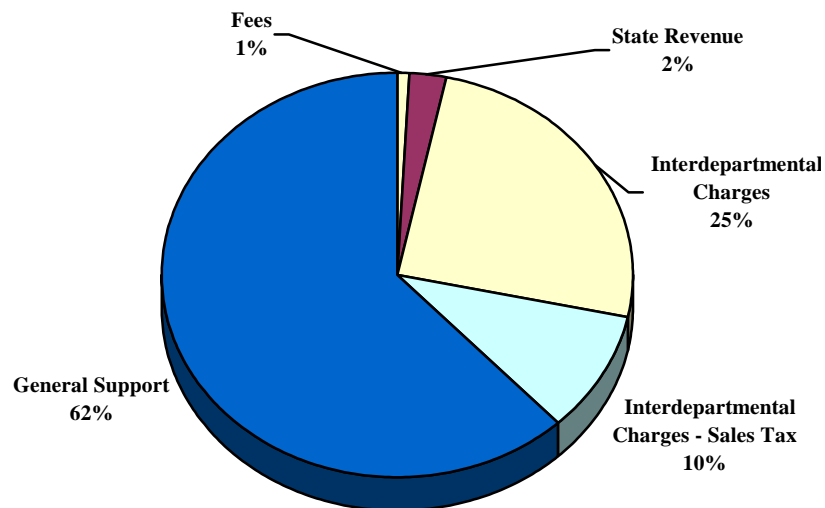
FY07 BUDGET

\$4,633,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 3,100,300	3,322,300	3,268,900	3,851,600	4,212,600
Commodities and Services	601,300	677,300	730,700	781,500	726,200
Total Expenditures	3,701,600	3,999,600	3,999,600	4,633,100	4,938,800
FUNDING SOURCES:					
Interdepartmental Charges	1,593,700	1,621,300	1,631,000	1,604,700	1,703,200
Fees	42,300	40,300	41,600	43,300	46,300
State Shared Revenues	-	-	-	112,000	-
Support from General Fund	2,065,600	2,338,000	2,327,000	2,873,100	3,189,300
Total Funding Sources	\$ 3,701,600	3,999,600	3,999,600	4,633,100	4,938,800
STAFFING	44.95	46.40	46.40	46.40	46.40
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 FY07 Adopted Budget is an increase of \$633,500 (15.8%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$305,700 (6.6%) over the FY07 Adopted Budget.

The following increment has been approved by the Assembly and is included in the FY07 Adopted and FY08 Approved Budgets:

	FY07 Amount	FY07 FTE	FY08 Amount	FY08 FTE
This increment provides funding for a commercial appraiser position plus training, equipment and supplies. While the number of parcels has increased, the Assessor's Office has had no increase in appraiser positions. This lack of adequate staffing has resulted in the Assessor's Division failing to meet the Assembly's approved 5-year property inspection cycle. In particular, commercial appraisal updates have fallen well outside of the 5-year inspection cycle creating inequities for both commercial and residential property owners.	\$76,800	1.00	\$91,700	1.00

Other significant budgetary changes include:

FY07

- Personnel Services increased \$529,300 (15.9%) due to a negotiated wage increase, PERS and health care cost increases and the increment previously noted.
- Commodities and Services increased \$104,200 (15.4%) due primarily to an increase in contractual services (\$80,700) for a mining appraiser to assist the Assessor's Office in conducting appraisals of two large mines.

FINANCE

BUDGET HIGHLIGHT - CONTINUED

FY08

- Personnel Services increased \$361,000 (9.4%) due to PERS and health care cost increases and the increment previously noted.
- Interdepartmental Charges increased \$98,500 (6.1%) due to a review and update in the full cost allocation.

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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per Accounts Payable invoice processed (<i>see Note 1</i>)	\$4.69	\$5.52	\$5.84	\$6.48	\$7.01
Accounts Receivable billings are mailed on time	85%	90%	90%	90%	90%
Sales Tax revenues, per merchant registered (<i>Note 2</i>)	\$9,909	\$9,877	\$9,873	\$10,063	\$10,124
Sales Tax administration cost per merchant registered	\$100	\$111	\$105	\$122	\$105

1. **Accounts Payable** - Automation and the implementation of credit cards have reduced the number of invoices being directly entered by Accounts Payable. Automation includes modifying the Accounts Payable system to receive telephone bills electronically. The implementation of credit cards has significantly reduced the number of small billings submitted by local merchants, plus this bill is received and paid electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however the overall dollar value of invoices processed has not declined.
2. **Sales Tax** - The existing 33-month 1% temporary sales tax levy will terminate on September 30, 2008, at the beginning of FY09.

Property Assessment

Includes: Real and business personal property assessment

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Assessing cost to taxable assessed value, per \$100,000 of real property	\$16.87	\$16.03	\$14.22	\$14.36	\$14.45
Ratio of assessed value of real property to market value to equal 100% (State law)	99.98%	98.36%	98%	98%	98%
Costs of assessing a real property parcel	\$31.20	\$32.32	\$33.88	\$38.88	\$42.27
Costs of assessing a personal property account	\$33.57	\$36.82	\$40.66	\$43.39	\$45.62

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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average length of time spent on solicitation (in hours)					
Bids (commodities)	26	24	22	22	22
RFPs (services)	45	60	50	50	50
Average cost of personnel per solicitation					
Bids (commodities)	\$1,000	\$1,000	\$850	\$850	\$850
RFPs (services)	\$1,600	\$2,600	\$2,000	\$2,000	\$2,000

Cash Management

Includes: Central treasury investment and general cash management.

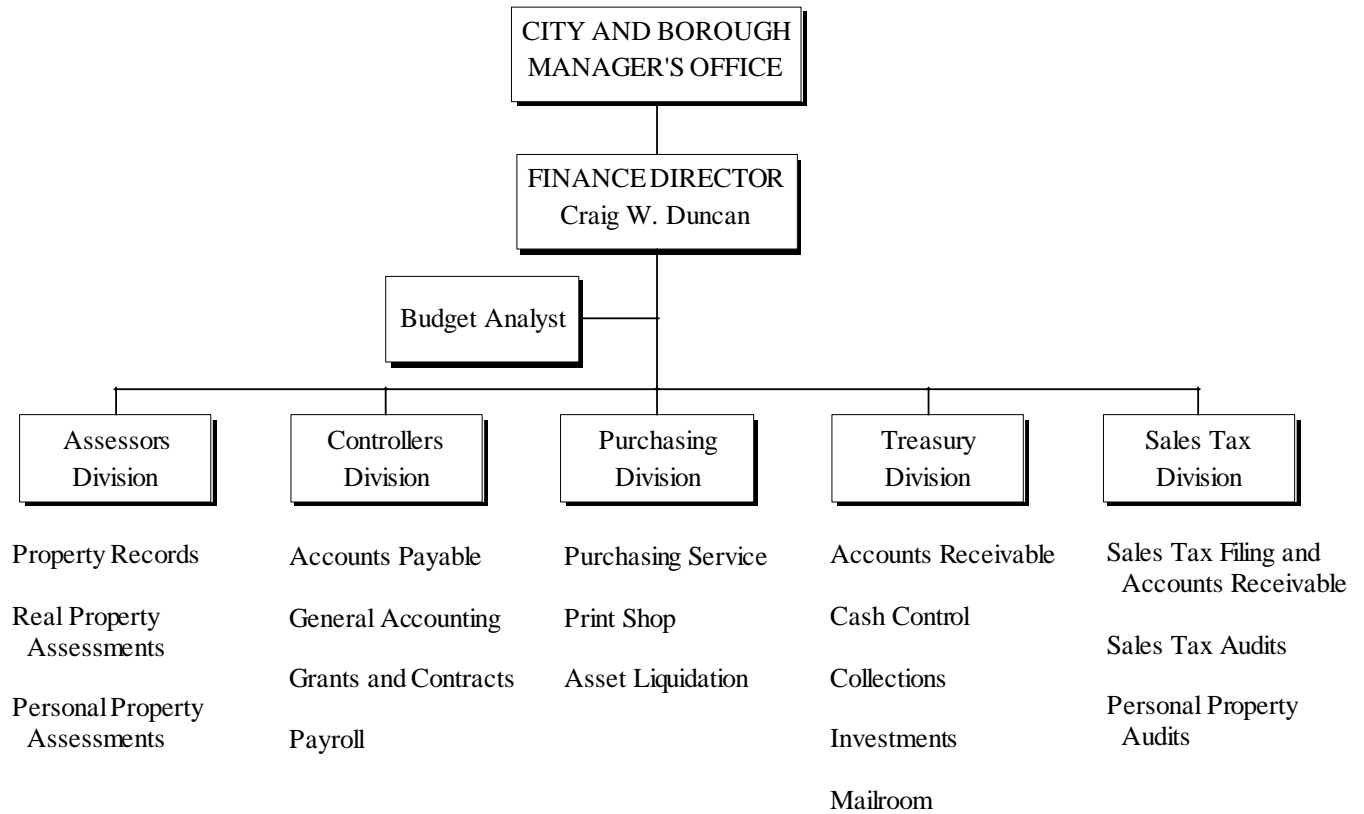
Service Provided to: Other CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per dollar managed (<i>see Note 3</i>)	0.23%	0.15%	0.14%	0.14%	0.17%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	+0.41%	-0.18%	-0.5%	+1.75%	+1.75%
Internal portfolio (6 month T-Bill)	-0.09%	+0.56%	0.00%	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

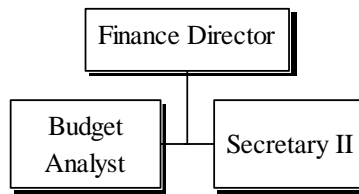
FUNCTIONAL ORGANIZATION CHART



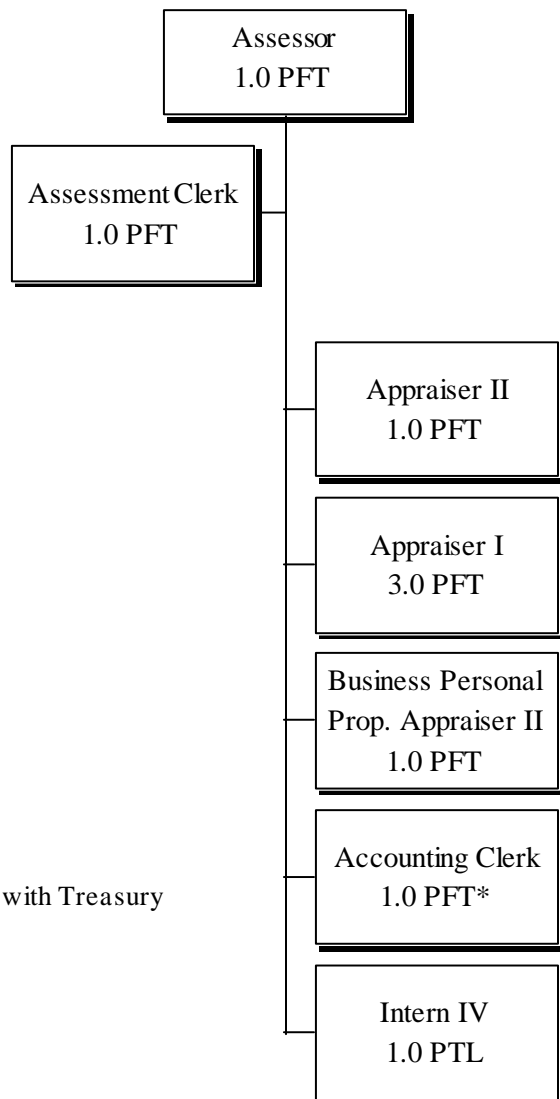
FINANCE

STAFFING ORGANIZATION CHARTS

ADMINISTRATION

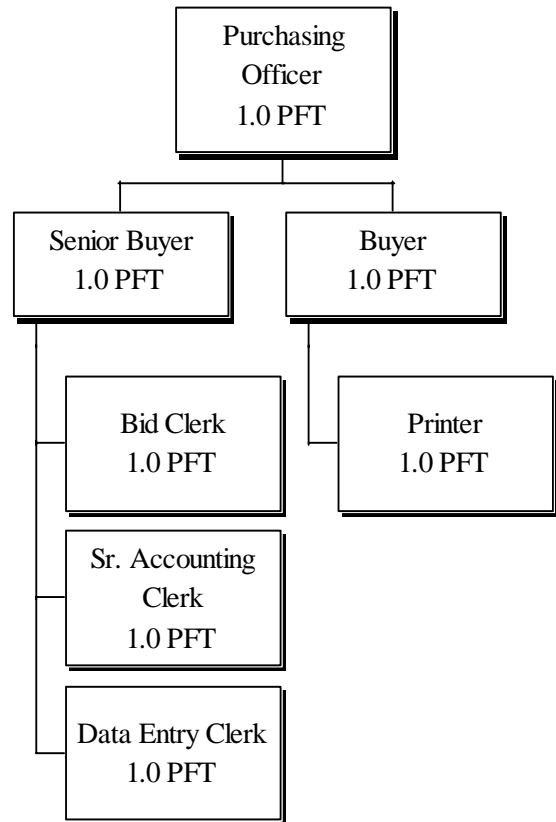


ASSESSOR'S DIVISION



* Split with Treasury

PURCHASING DIVISION

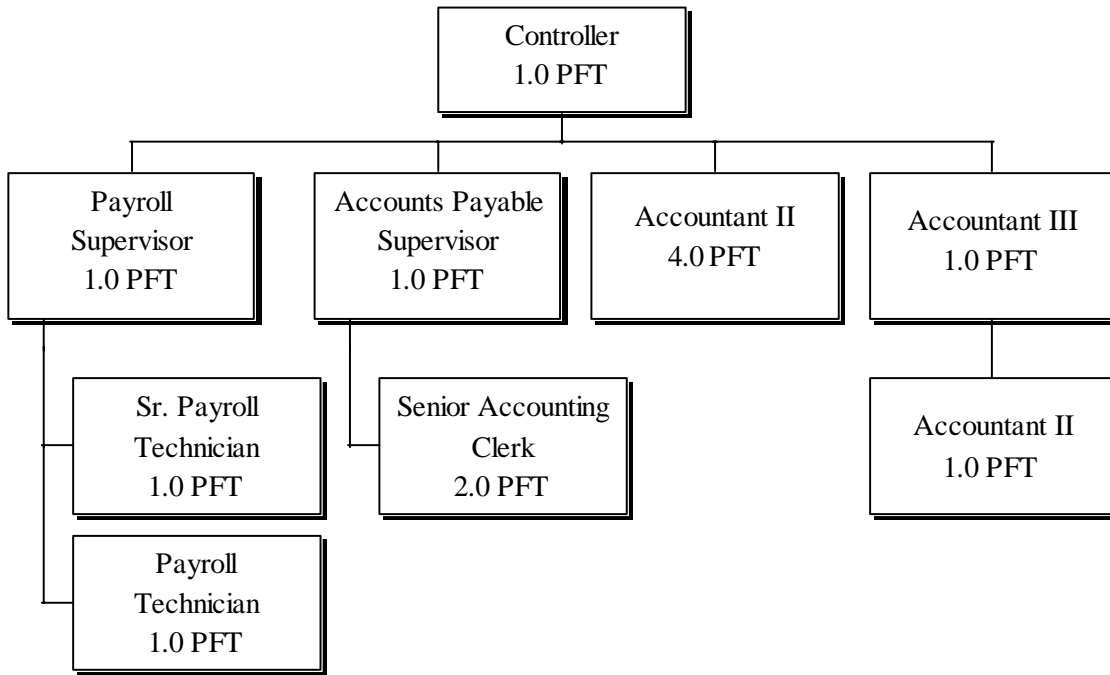


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

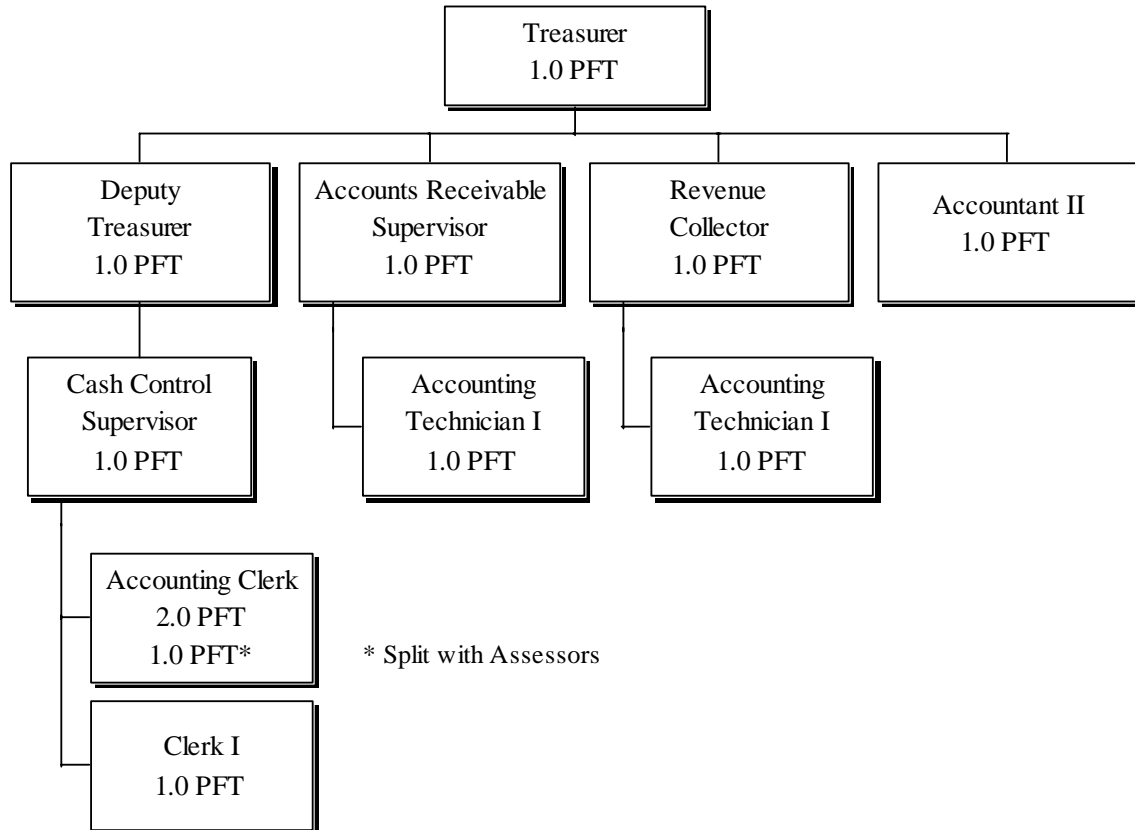


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

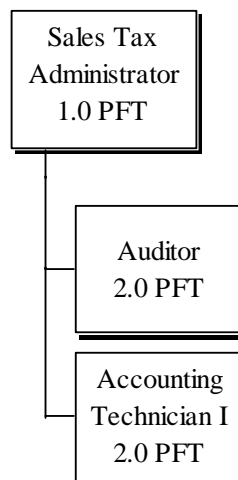
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



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

FINANCE

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 102,100	1.00	\$ 105,800	1.00	\$ 108,800
Budget Analyst	1.00	64,600	1.00	67,000	1.00	69,600
Secretary II	1.00	40,100	1.00	42,400	1.00	43,700
Overtime	-	100	-	26,400	-	43,500
Benefits	-	77,000	-	112,300	-	137,500
Vacancy Factor	-	(2,900)	-	(3,600)	-	(4,100)
Total	3.00	281,000	3.00	350,300	3.00	399,000
Assessors:						
Assessor	1.00	82,100	1.00	86,800	1.00	89,600
Appraiser II	1.00	59,100	1.00	58,800	1.00	60,500
Appraiser I	2.00	93,200	2.00	95,800	2.00	101,800
Business Personal						
Property Appraiser II	1.00	51,500	1.00	53,900	1.00	56,300
Assessment Clerk	1.00	37,400	1.00	38,900	1.00	40,800
Intern IV	0.20	3,700	0.40	10,200	0.40	10,500
Accounting Clerk	0.50	14,300	0.50	15,400	0.50	16,400
Overtime	-	13,800	-	13,800	-	13,800
Benefits	-	145,900	-	200,000	-	229,200
Vacancy Factor	-	(4,900)	-	(5,600)	-	(6,000)
Total before amendment and increment	6.70	496,100	6.90	568,000	6.90	612,900
Amendment						
Intern IV (1)	0.20	-	-	-	-	-
Total after amendment	6.90	496,100	6.90	568,000	6.90	612,900
Increment						
Appraiser I	-	-	1.00	46,200	1.00	54,700
Benefits	-	-	-	24,800	-	33,600
Total after amendment and increment	6.90	\$ 496,100	7.90	\$ 639,000	7.90	\$ 701,200

FINANCE

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Controllers:						
Controller	1.00	\$ 84,000	1.00	\$ 88,800	1.00	\$ 91,500
Accountant I	1.00	41,400	1.00	45,800	1.00	48,700
Accountant II	4.00	219,300	4.00	234,300	4.00	245,600
Accountant III	1.00	55,300	1.00	59,200	1.00	62,900
Payroll Supervisor	1.00	58,000	1.00	60,800	1.00	63,200
Accounting Tech II	1.00	46,700	1.00	48,700	1.00	50,800
Accounting Tech I	1.00	35,400	1.00	38,000	1.00	40,300
Senior Accounting Clerk	2.00	81,000	2.00	84,200	2.00	87,400
Accounting Clerk	0.75	21,000	1.00	30,800	1.00	32,900
Overtime	-	5,000	-	5,000	-	5,000
Benefits	-	276,200	-	374,500	-	440,000
Vacancy Factor	-	(9,600)	-	(10,600)	-	(11,600)
Total before amendment	12.75	913,700	13.00	1,059,500	13.00	1,156,700
Amendment						
Accounting Clerk (1)	0.25	-	-	-	-	-
Total after amendment	13.00	913,700	13.00	1,059,500	13.00	1,156,700
Treasury:						
Treasurer	1.00	82,800	1.00	87,000	1.00	90,300
Deputy Treasurer	1.00	64,300	1.00	68,900	1.00	72,100
Accountant II	1.00	53,400	1.00	57,200	1.00	59,200
Revenue Collector	1.00	56,700	1.00	50,300	1.00	53,500
Accounting Tech II	2.00	96,300	2.00	101,000	2.00	104,300
Accounting Tech I	2.00	83,200	2.00	80,500	2.00	84,600
Accounting Clerk	2.50	80,700	2.50	81,000	2.50	85,000
Clerk I	1.00	27,700	1.00	28,700	1.00	29,500
Overtime	-	6,300	-	4,400	-	4,600
Benefits	-	241,500	-	302,300	-	351,500
Vacancy Factor	-	(7,900)	-	(8,000)	-	(8,700)
Total	11.50	785,000	11.50	853,300	11.50	925,900
Sales Tax:						
Sales Tax Administrator	1.00	72,100	1.00	75,800	1.00	79,400
Sales Tax Auditor	2.00	102,500	2.00	102,000	2.00	105,500
Accounting Tech I	2.00	70,600	2.00	74,700	2.00	79,500
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	106,400	-	139,600	-	163,900
Vacancy Factor	-	(3,700)	-	(4,100)	-	(4,500)
Total	5.00	\$ 349,700	5.00	\$ 389,800	5.00	\$ 425,600

(1) The cost associated with these FTE increases was absorbed by the department in FY06.

FINANCE

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Purchasing:						
Purchasing Officer	1.00	\$ 72,100	1.00	\$ 75,900	1.00	\$ 79,400
Analyst/Senior Buyer	1.00	64,700	1.00	67,000	1.00	68,900
Buyer	1.00	54,600	1.00	57,500	1.00	59,500
Bid Clerk	1.00	41,000	1.00	42,400	1.00	43,700
Sr Accounting Clerk	1.00	41,000	1.00	42,400	1.00	43,700
Data Entry Clerk	1.00	33,600	1.00	34,900	1.00	35,900
Overtime	-	200	-	500	-	500
Benefits	-	131,000	-	173,200	-	201,800
Vacancy Factor	-	(4,500)	-	(4,900)	-	(5,300)
Total	<u>6.00</u>	<u>\$ 433,700</u>	<u>6.00</u>	<u>\$ 488,900</u>	<u>6.00</u>	<u>\$ 528,100</u>
Print Shop:						
Printer	1.00	\$ 43,700	1.00	\$ 45,300	1.00	\$ 46,600
Overtime	-	500	-	500	-	500
Benefits	-	19,600	-	25,700	-	29,800
Vacancy Factor	-	(700)	-	(700)	-	(800)
Total	<u>1.00</u>	<u>63,100</u>	<u>1.00</u>	<u>70,800</u>	<u>1.00</u>	<u>76,100</u>
Total Budget	<u>46.40</u>	<u>\$ 3,322,300</u>	<u>47.40</u>	<u>\$ 3,851,600</u>	<u>47.40</u>	<u>\$ 4,212,600</u>

NOTES

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CAPITAL CITY FIRE/RESCUE

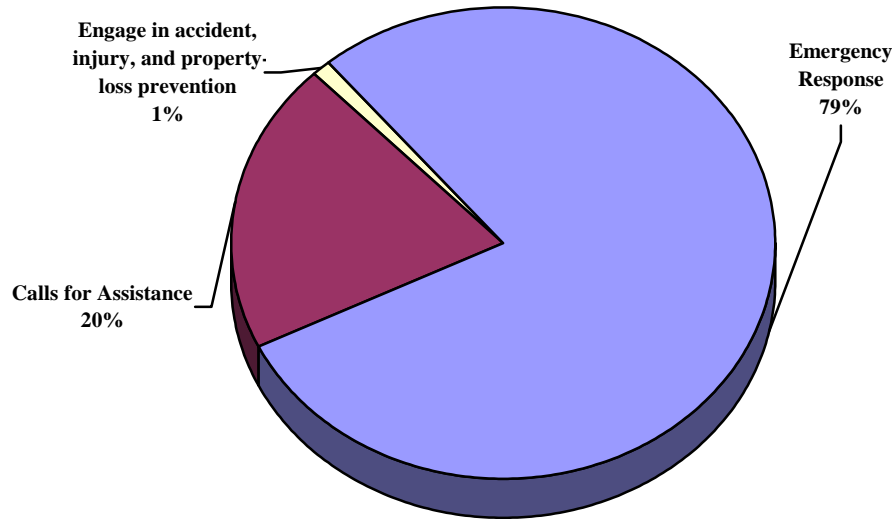
MISSION STATEMENT

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

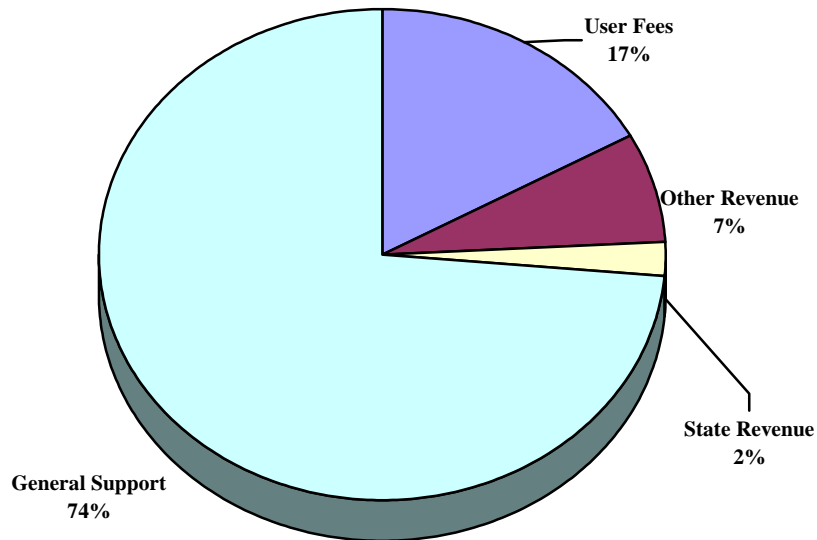
FY07 BUDGET

\$5,831,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 3,671,800	3,985,800	3,963,600	4,416,300	4,688,800
Commodities and Services	1,060,600	1,265,800	1,288,000	1,315,300	1,329,300
Support to Water	-	-	-	100,000	150,000
Total Expenditures	4,732,400	5,251,600	5,251,600	5,831,600	6,168,100
FUNDING SOURCES:					
User Fees	787,000	694,000	979,400	982,200	982,200
State Shared Revenue	-	-	-	129,700	-
Rentals	5,400	-	9,300	-	-
Other Revenue	385,000	388,900	388,900	428,300	458,300
Federal Grants	-	152,800	152,800	-	-
Support from:					
General Fund	1,554,200	1,983,900	1,700,700	1,996,600	2,213,800
Marine Passenger Fee	70,000	155,000	155,000	155,000	155,000
Fire Service Area	1,930,800	1,877,000	1,865,500	2,139,800	2,358,800
Total Funding Sources	\$ 4,732,400	5,251,600	5,251,600	5,831,600	6,168,100
STAFFING	41.18	41.18	41.18	42.18	42.18
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY07 Adopted Budget is an increase of \$580,000 (11.0%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$336,800 (5.8%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$430,500 (10.8%) due largely to PERS and health care cost increases. In addition, a smaller increase is due to reinstatement of a 1.00 FTE Fire Prevention Officer that was held vacant for FY05 and FY06 with the intent to reinstate the position in FY07.
- Support to Water is new, beginning with FY07. This amount represents water reservoir and fire hydrant maintenance costs provided by the Water Utility Enterprise Fund.
- User fees and other revenue increased \$327,600 (30.2%). The contractor for Ambulance billings has proven increasingly successful in collections.
- Both the Fire Prevention Education (including the Fire Prevention Officer) and the Fire Inspection program were funded with Federal Grants during FY06. There are no federal grants anticipated for FY07 at this time.

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT, CONTINUED

FY08

- Personnel Services increased \$272,500 (6.1%) due to PERS and health care cost increases.

CORE SERVICES

Emergency Response

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

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average response time	18 min	7.4 min	7 min	6.5 min	6 min
Calls per year	3,199	3,120	3,199	3,250	3,300
Average time to mobilize and dispatch rescue effort	4 min	4 min	3 min	3 min	3 min
% of time fire contained to room of origin	80%	70%	75%	80%	85%
% of career staff with paramedic certification	26%	30%	26%	36%	26%
% of career staff with EMT III/ACLS certification	50%	63%	50%	56%	56%
% of volunteers with Firefighter I certification	83%	90%	83%	86%	88%
% of volunteers with Emergency Vehicle Operation certification	30%	80%	30%	50%	50%

Calls for Assistance

Includes: Medical Transports, Respond to Complaints

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per response	\$1,482	\$1,552	\$1,613	\$1,764	\$1,827
% of time unable to dispatch immediately	0%	0%	0%	0%	0%
Average time from notification to mitigation	30 min	51 min	45 min	45 min	40 min
% of time patient condition remains unchanged (survives the ride) or improves	95%	95%	95%	95%	95%

Engage in accident, injury and property-loss prevention

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

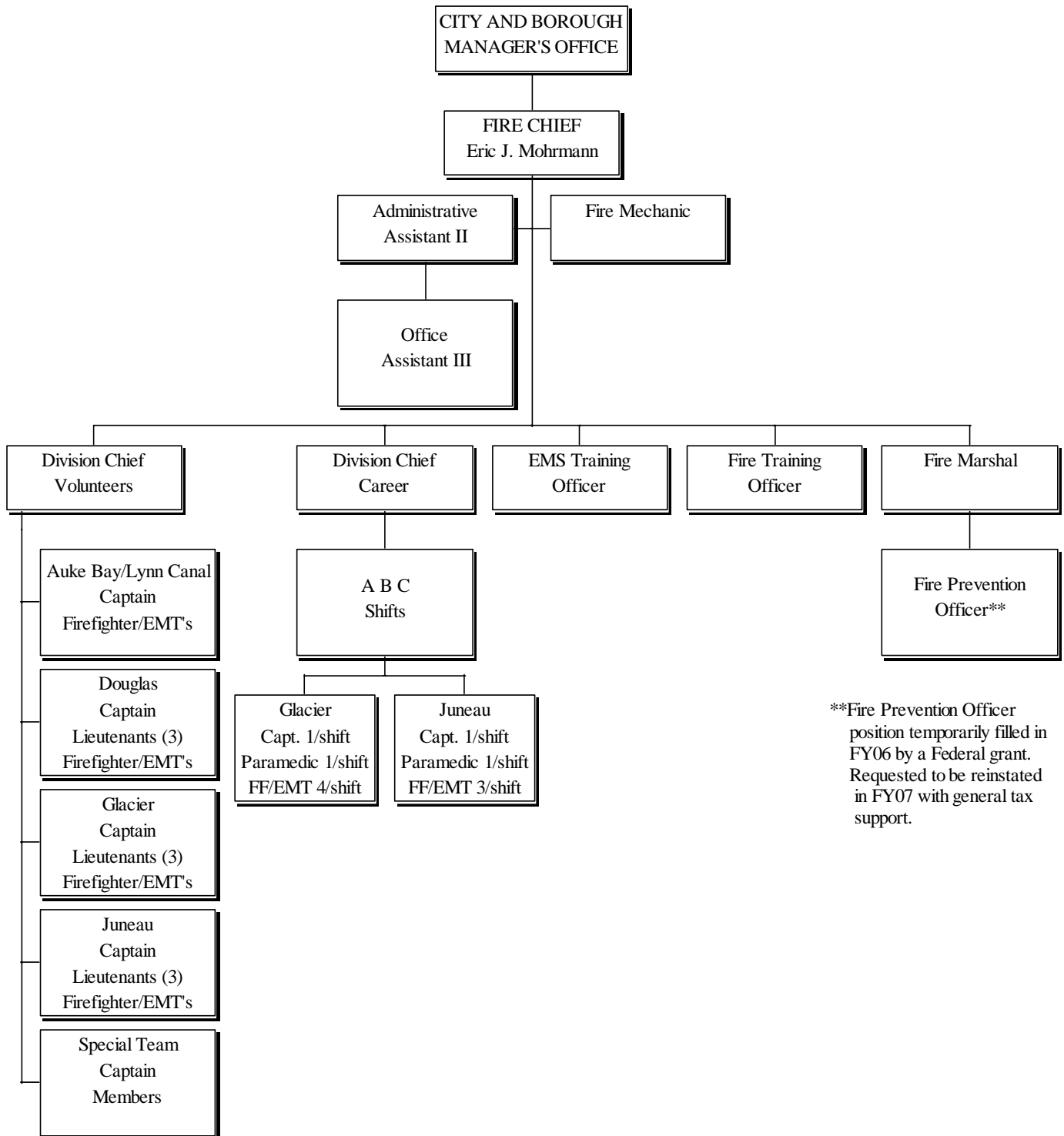
Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
# of commercial inspections conducted	No data	(est) 93	270	350	400
# public education contact (people)	No data	2,800	3,200	4,000	4,500
# of fires containing a personal injury	No data	2	2	2	2
Average turn around time for plan review	No data	17 days	14 days	10 days	7 days

Portions of FY06 actual data is extrapolated, as new computer system was not on-line until March 1, 2005. Some Key Measures modified to match core services.

CAPITAL CITY FIRE/RESCUE

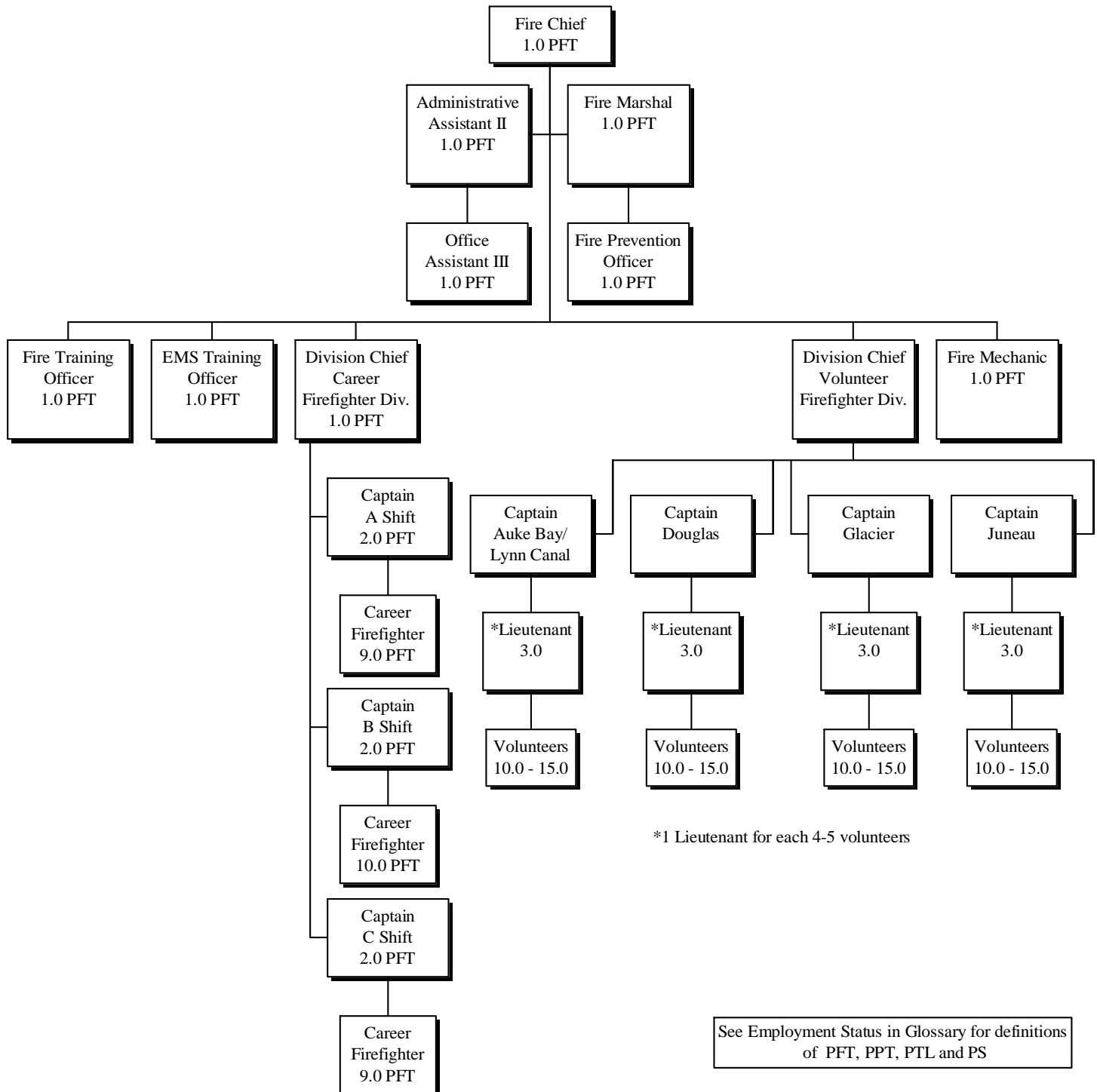
FUNCTIONAL ORGANIZATION CHART



**Fire Prevention Officer position temporarily filled in FY06 by a Federal grant. Requested to be reinstated in FY07 with general tax support.

CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY06		FY07		FY08	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	22.70	\$ 1,380,400	22.70	\$ 1,368,200	22.70	\$ 1,401,700
EMS Training Officer	1.00	66,900	1.00	57,500	1.00	61,100
Volunteers	-	43,300	-	37,400	-	37,400
Overtime	-	149,000	-	263,800	-	250,000
Benefits	-	601,000	-	821,200	-	945,800
Vacancy Factor	-	(3,400)	-	(3,600)	-	(3,900)
Total	23.70	2,237,200	23.70	2,544,500	23.70	2,692,100
Fire Service Area:						
Areawide Fire Chief	1.00	92,100	1.00	97,000	1.00	101,900
Division Chief - Career	1.00	69,800	1.00	73,100	1.00	75,700
Fire Training Officer	1.00	67,500	1.00	68,100	1.00	70,500
EMS Training Officer	1.00	66,900	1.00	57,500	1.00	61,100
Fire Marshal	1.00	61,700	1.00	66,000	1.00	70,200
Fire Prevention Officer (1)	1.00	52,000	1.00	48,900	1.00	51,900
Fire Captain	6.00	407,000	6.00	413,900	6.00	420,100
Firefighter - Paramedic	11.00	634,000	11.00	625,400	11.00	646,700
Firefighter	12.00	692,300	12.00	708,100	12.00	717,100
Volunteers	-	106,800	-	106,800	-	106,800
Automotive Mechanic II	1.00	50,200	1.00	52,200	1.00	54,300
Administrative Assistant II	1.00	42,600	1.00	45,600	1.00	48,500
Office Assistant III	1.00	32,400	1.00	34,100	1.00	35,400
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(26,800)	(0.50)	(30,800)	(0.50)	(32,300)
Emergency Services						
Instructional Safety Officer	0.06	2,500	0.06	5,500	0.06	6,100
Emergency Services Instructor	0.06	2,800	0.06	6,200	0.06	7,000
Emergency Services						
Instructional Technician	0.06	2,300	0.06	5,100	0.06	5,700
EMS (reimbursement)	(23.70)	(2,237,200)	(23.70)	(2,544,500)	(23.70)	(2,692,100)
Overtime	-	260,000	-	328,300	-	310,900
Benefits	-	976,600	-	1,298,700	-	1,496,500
Vacancy Factor	-	(7,300)	-	(8,000)	-	(8,700)
Total before specified vacancy	13.98	1,348,200	13.98	1,457,200	13.98	1,553,300
Specified Vacancy:						
Fire Prevention Officer (1)	(1.00)	(52,000)	-	-	-	-
Benefits	-	(21,400)	-	-	-	-
Total after specified vacancy	12.98	\$ 1,274,800	13.98	\$ 1,457,200	13.98	\$ 1,553,300

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY06		FY07		FY08	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Adjustment:						
Temporary Fire Prevention Officer (1)	-	\$ 48,000	-	\$ -	-	\$ -
Overtime	-	38,000	-	-	-	-
Benefits	-	14,600	-	-	-	-
Total after specified vacancy and adjustment	<u>12.98</u>	<u>1,375,400</u>	<u>13.98</u>	<u>1,457,200</u>	<u>13.98</u>	<u>1,553,300</u>
Aircraft Rescue Fire Fighting:						
Administration	0.50	26,800	0.50	30,800	0.50	32,300
Firefighter	4.00	239,100	4.00	241,000	4.00	246,100
Overtime	-	5,000	-	6,600	-	6,700
Benefits	-	102,300	-	136,200	-	158,300
Total	<u>4.50</u>	<u>373,200</u>	<u>4.50</u>	<u>414,600</u>	<u>4.50</u>	<u>443,400</u>
Total Budget	<u>41.18</u>	<u>\$ 3,985,800</u>	<u>42.18</u>	<u>\$ 4,416,300</u>	<u>42.18</u>	<u>\$ 4,688,800</u>

(1) This position was to be held vacant for FY05 and FY06 due to budgetary constraints. However, during May 2005, a federal grant was received for the development of a fire inspection program and the position was able to be funded with the grant proceeds.

NOTES

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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

		FY06		FY07	FY08
	FY05 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
FUNDING SOURCES:					
User Fees	\$ 5,700	-	-	-	-
Support from General Fund	115,300	-	-	-	-
Fund Balance (To) From	(121,000)	-	-	-	-
Total Funding Sources	\$ -	-	-	-	-
FUND BALANCE:					
Mental Health	\$ 12,100	12,100	12,100	12,100	12,100

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

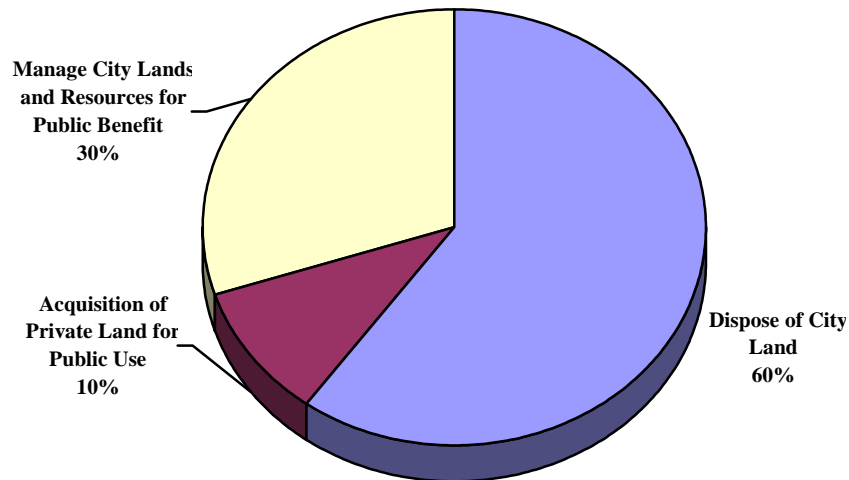
MISSION STATEMENT

To develop and manage City land consistent with public policy.

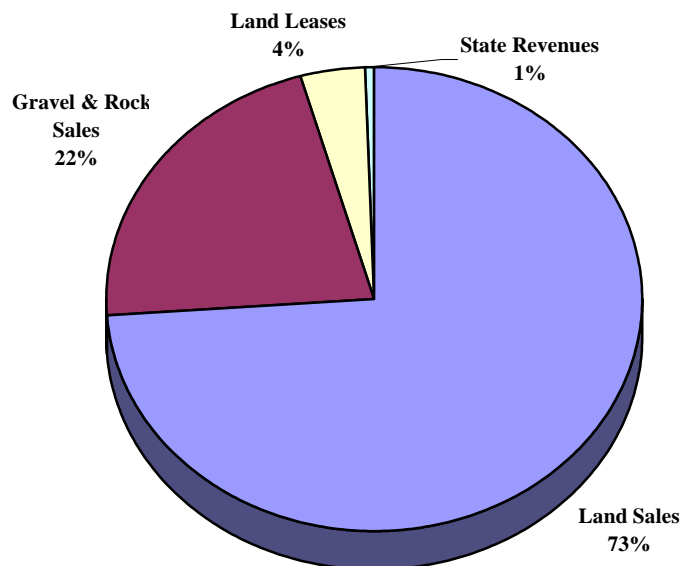
FY07 BUDGET

\$1,469,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 452,700	385,000	397,200	358,600	377,100
Commodities and Services	742,900	378,300	376,000	410,400	398,900
Capital Outlay	62,600	55,000	45,000	20,000	15,000
Support to Capital Projects	-	1,325,000	1,325,000	680,000	-
Total Expenditures	1,258,200	2,143,300	2,143,200	1,469,000	791,000
FUNDING SOURCES:					
User Fees	5,700	-	1,500	-	-
State Shared Revenues	-	-	-	7,400	-
Land Sales	307,300	2,120,900	3,895,600	886,500	689,700
Gravel & Rock Sales	275,500	300,000	568,200	260,000	260,000
Land Leases	49,500	47,100	100,000	47,000	47,000
Support from Capital Projects	464,000	-	-	-	-
Fund Balance (To) From	156,200	(324,700)	(2,422,100)	268,100	(205,700)
Total Funding Sources	\$ 1,258,200	2,143,300	2,143,200	1,469,000	791,000
STAFFING	2.50	2.50	2.50	2.50	2.50
FUND BALANCE RESERVE	\$ 25,700	78,100	106,000	212,300	316,800
AVAILABLE FUND BALANCE	\$ 210,700	483,000	2,552,500	2,178,100	2,279,300

BUDGET HIGHLIGHT

The Lands & Resource Management FY07 Adopted Budget is a decrease of \$674,300 (31.5%) from the FY06 Amended Budget. The FY08 Approved Budget is a decrease of \$678,000 (46.2%) from the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services decreased \$26,400 (6.9%) due to a decrease in Work Force (Engineering staff time and overhead allocated to Lands and Resources for the management of the CBJ's gravel pits and quarries.).
- Commodities and Services increased \$32,100 (8.5%) primarily due to increases in professional services, with the largest single increase of \$20,000 at the Stabler Point Quarry for the installation of electrical and water lines.
- Capital Outlay decreased (\$35,000) due to decrease of construction on Lemon Creek Costco pit.
- Support to Capital Projects increased \$680,000 for improvements to gravel pits.

FY08

- Personnel Services increased \$18,500 (5.2%) due to PERS and health care cost increases.
- No capital projects are projected at this time during FY08.

LANDS AND RESOURCE MANAGEMENT

CORE SERVICES

Dispose of City land

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</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>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	-	-	-	-	-

Manage City land and resources for public benefit

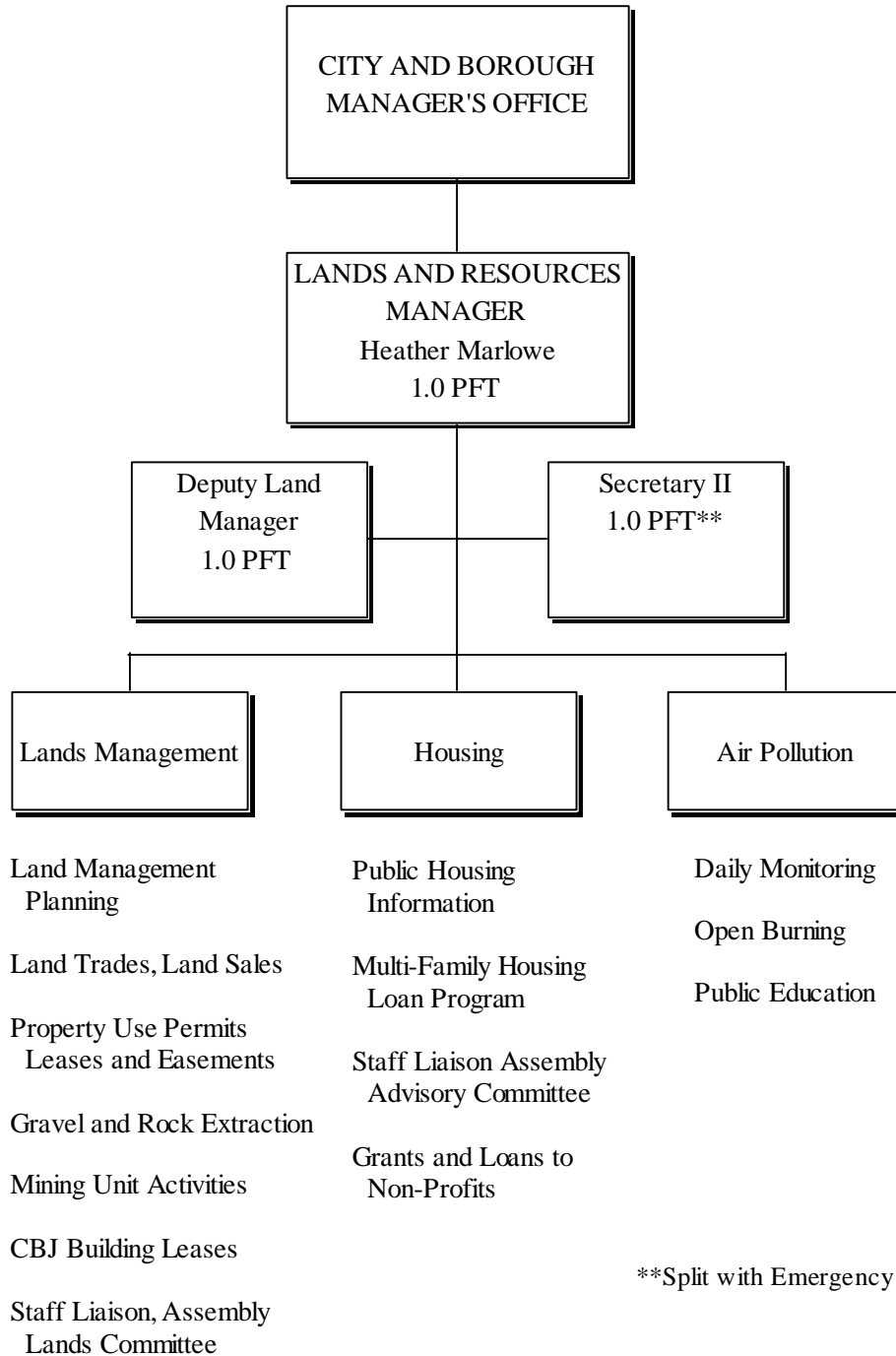
Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	-	-	-	-	-

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

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	\$ 79,700	1.00	\$ 73,000	1.00	\$ 77,700
Deputy Land Manager (1)	-	-	1.00	72,600	1.00	75,200
Lands and Resources Officer (1)	1.00	69,000	-	-	-	-
Secretary II	0.50	18,800	0.50	19,800	0.50	20,400
Work Force	-	162,800	-	109,700	-	105,300
Benefits	-	54,700	-	83,500	-	98,500
Total Budget	<u>2.50</u>	<u>\$ 385,000</u>	<u>2.50</u>	<u>\$ 358,600</u>	<u>2.50</u>	<u>\$ 377,100</u>

(1) Lands and Resources Manager position was reclassified to Deputy Land Manager.

NOTES

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LAW

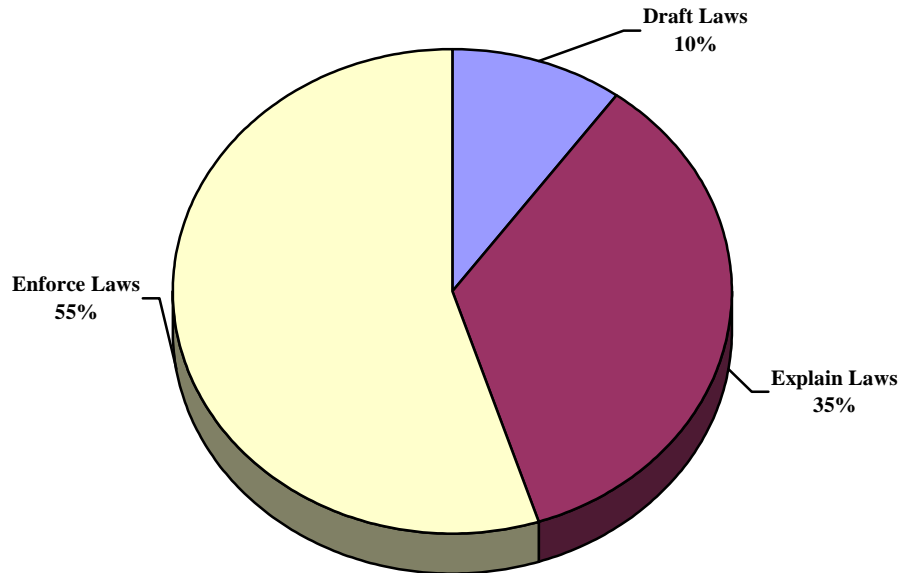
MISSION STATEMENT

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

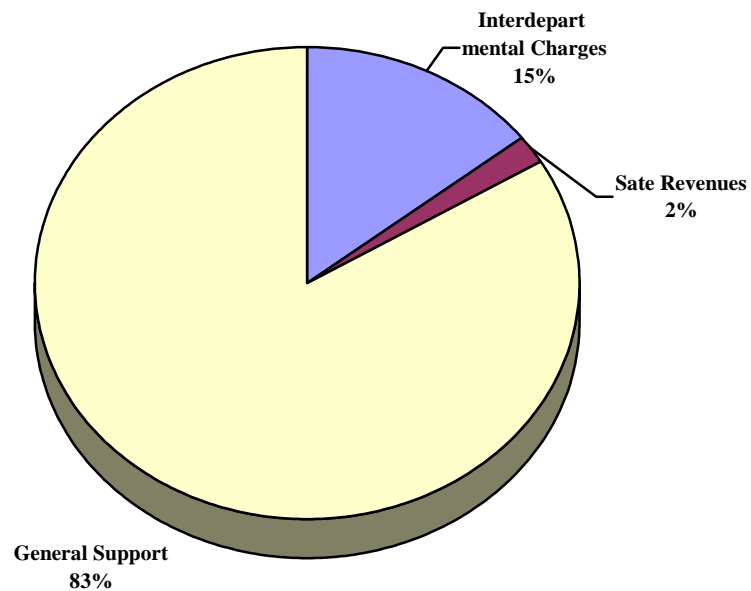
FY07 BUDGET

\$1,586,300

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 805,600	877,500	855,900	986,400	1,069,400
Commodities and Services	533,100	646,800	594,900	599,900	655,000
Total Expenditures	1,338,700	1,524,300	1,450,800	1,586,300	1,724,400
FUNDING SOURCES:					
Interdepartmental Charges	143,900	223,100	223,100	231,100	244,700
State Shared Revenue	-	-	-	30,400	-
State Grant	4,800	9,400	5,700	-	-
Support from General Fund	1,190,000	1,291,800	1,222,000	1,324,800	1,479,700
Total Funding Sources	\$ 1,338,700	1,524,300	1,450,800	1,586,300	1,724,400
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 FY07 Adopted Budget is an increase of \$62,000 (4.1%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$138,100 (8.7%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$108,900 (12.4%) due to negotiated wage increases and PERS and health care cost increases.
- The Prisoner Care Contract has been decreased \$50,000 (10.0%) based on actual incarcerations cost in FY05 and FY06. The decrease results from fewer incarcerations than originally projected for FY05 & FY06 under the current contract.

FY08

- Personnel Services increased \$83,000 (8.4%) due to PERS and health care cost increases.
- The Prisoner Care Contract is projected to increase \$50,000 (11.1%) due to anticipated negotiated contract increases for the cost of incarcerations. An increase in the flat mandated quarterly amount, which has not occurred since 2001, and rising medical costs are anticipated.

LAW

CORE SERVICES

Draft Laws

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

Services Provided to: CBJ departments; Assembly

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average number of drafts required	3	3	3	3	3
Average number of days between request and final draft (routine matters)	10 days	10 days	10 days	10 days	10 days
Average number of days between analytical memo and final draft (complex matters)	2 months	2 months	2 months	2 months	2 months

Explain Laws – Preventative v. Remedial

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

Services Provided to: CBJ departments; Assembly

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of client departments for which assigned lawyer attends at least one staff conference during year	10%	10%	10%	10%	10%
Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year	50%	50%	50%	50%	50%
Percentage of memoranda unrelated to any existing dispute	30%	30%	30%	30%	30%

Enforce Laws

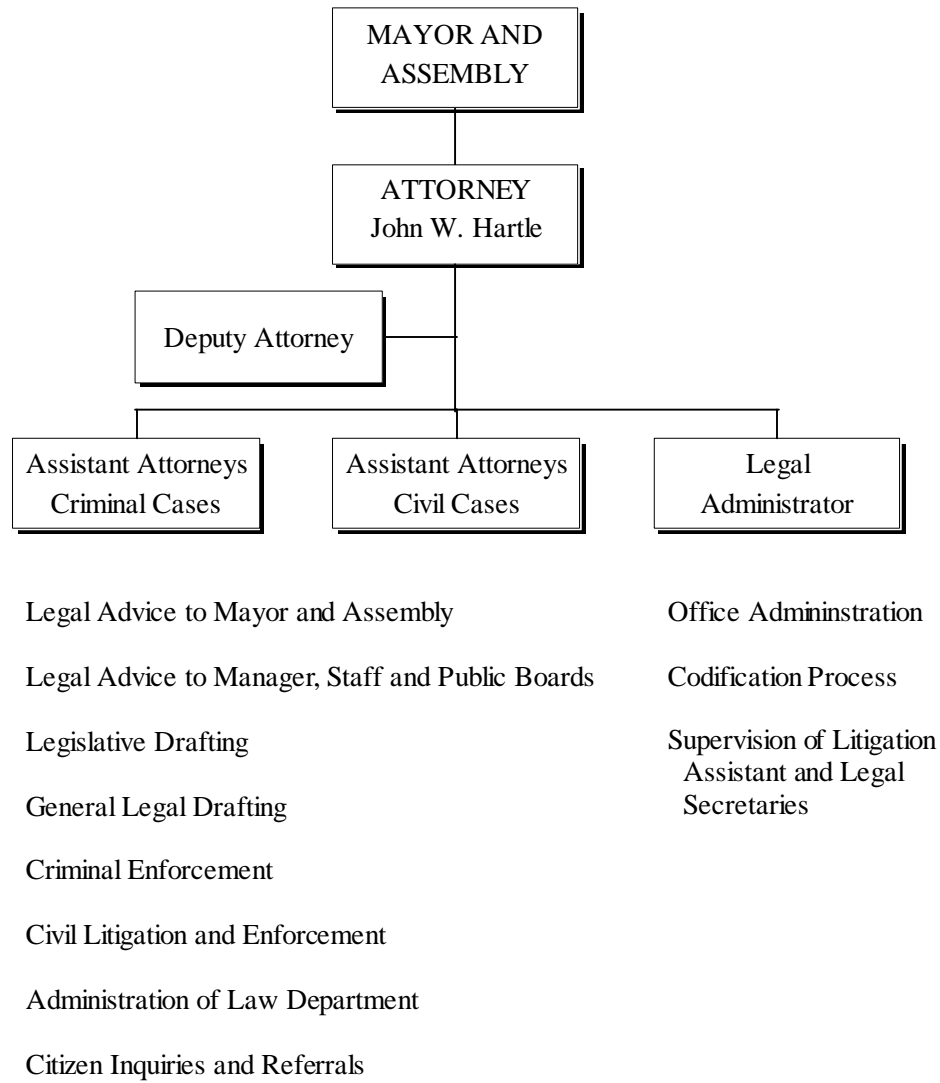
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ departments, Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of cases in which lawyer accepts or declines case within two weeks	90%	90%	90%	90%	90%
Percentage of cases in which lawyer files petition to revoke probation within one week	90%	90%	90%	90%	90%
Percentage of cases in which collection is recovered for at least 75% of judgment	60%	60%	60%	60%	60%

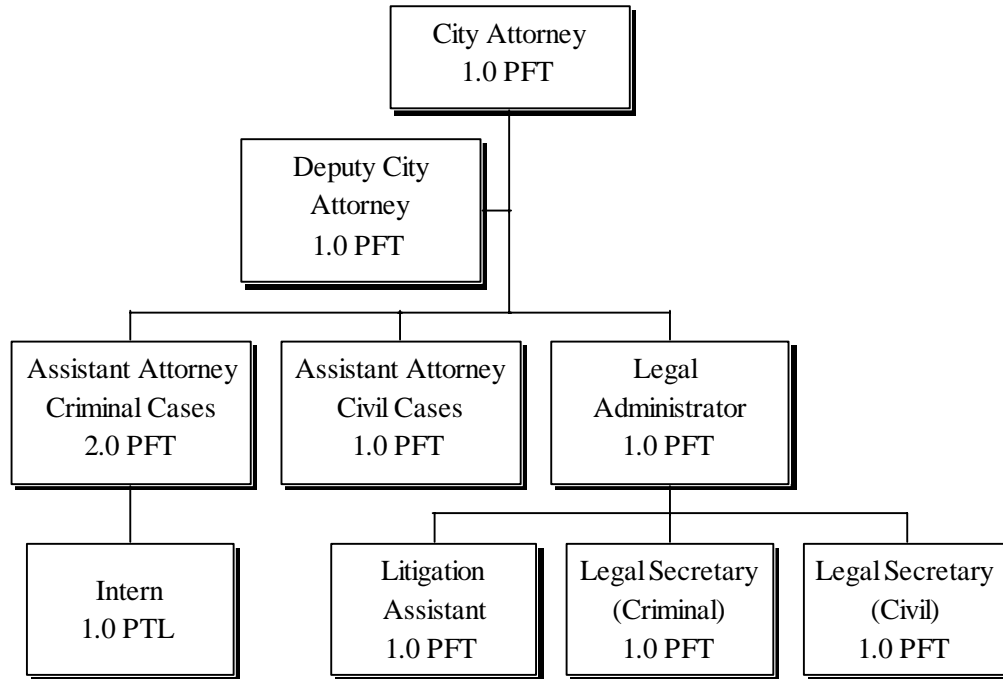
LAW

FUNCTIONAL ORGANIZATION CHART



LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 108,000	1.00	\$ 108,000	1.00	\$ 108,000
Deputy City Attorney	1.00	84,900	1.00	93,000	1.00	98,900
Assistant Attorneys	3.00	268,300	3.00	284,000	3.00	297,200
Office Manager	1.00	49,800	1.00	51,700	1.00	54,300
Litigation Assistant	1.00	44,400	1.00	47,300	1.00	48,800
Legal Secretary I	2.00	75,100	2.00	78,100	2.00	81,700
Intern	0.40	6,100	0.40	6,100	0.40	6,200
Overtime	-	5,800	-	8,000	-	8,300
Benefits	-	234,400	-	320,100	-	376,700
Workforce	-	9,400	-	-	-	-
Vacancy Factor	-	(8,700)	-	(9,900)	-	(10,700)
Total Budget	9.40	\$ 877,500	9.40	\$ 986,400	9.40	\$ 1,069,400

LIBRARIES

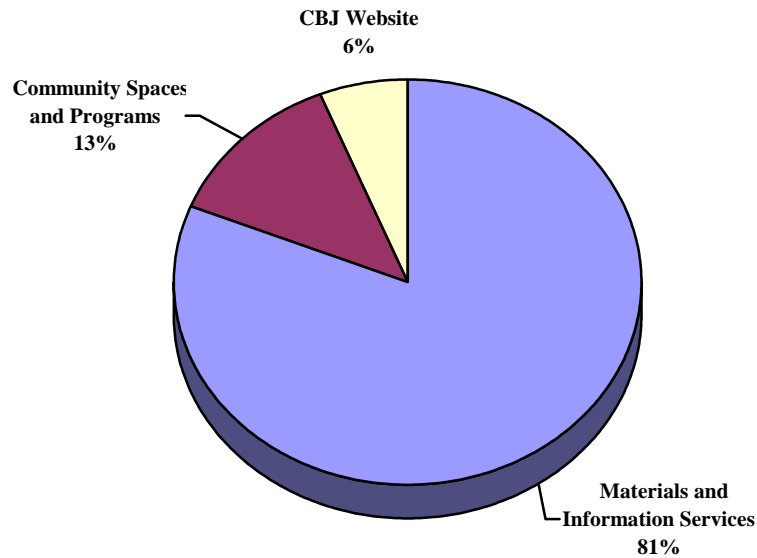
MISSION STATEMENT

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

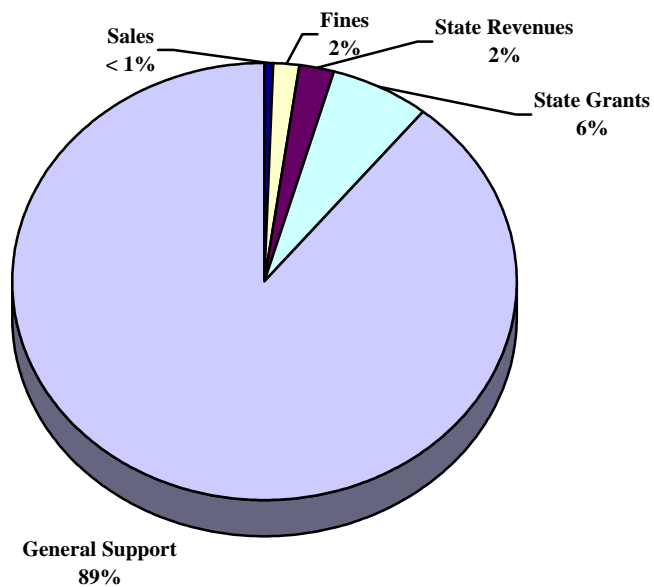
FY07 BUDGET

\$2,087,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,234,300	1,284,500	1,236,600	1,453,400	1,583,500
Commodities and Services	590,500	616,900	607,200	634,500	643,300
Capital Outlay	-	20,000	17,400	-	-
Total Expenditures	<u>1,824,800</u>	<u>1,921,400</u>	<u>1,861,200</u>	<u>2,087,900</u>	<u>2,226,800</u>
FUNDING SOURCES:					
Sales	14,000	14,400	14,400	14,400	14,400
Fines	38,200	41,000	35,600	33,600	33,600
State Shared Revenue	-	-	-	42,500	-
State Grants	124,400	127,200	129,600	133,200	141,800
Support from General Fund	1,648,200	1,738,800	1,681,600	1,864,200	2,037,000
Total Funding Sources	<u>\$ 1,824,800</u>	<u>1,921,400</u>	<u>1,861,200</u>	<u>2,087,900</u>	<u>2,226,800</u>
STAFFING	21.83	21.72	21.72	21.72	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 FY07 Adopted Budget is an increase of \$166,500 (8.6%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$138,900 (6.7%) over the FY07 Adopted Budget.

The significant budgetary changes are:

FY07

- Personnel Services increased \$168,900 (13.2%) due to a negotiated wage increase and PERS and health care cost increases.
- Fuel estimates increased \$15,100 (75.5%) due to increased heating fuel costs.
- Capital outlay decreased by \$20,000 due to the purchase of two public use copiers in FY06.

FY08

- Personnel Services request increased \$130,100 (8.9%) due to negotiated wage increase and PERS and health care cost increases.

LIBRARIES

CORE SERVICES

Materials and Information Services

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

Services Provided to: Public

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<i>Annual use of these services as measured by:</i>					
Percent of survey respondents who use the Juneau Public Libraries (as expressed in the biennial League of Women Voters survey)	90.0%	N/A	90%	N/A	90%
Percent of survey respondents who use the Juneau Public Libraries frequently (as expressed by the biennial League of Women Voters survey)	40.0%	N/A	40%	N/A	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)	19.0	19.4	21.0	22.0	22.0
Per capita information assistance to library users (reference and computer assistance, interlibrary loans processed, holds filled, "virtual" reference transactions)	1.68	1.46	1.50	1.50	1.50
<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%	N/A	80%	80%	80%

Community Spaces and Programs

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

Services Provided to: Public

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<i>Annual use of these services as measured by:</i>					
Yearly library visits per capita	14.24	13.97	14.0	14.0	14.0
Yearly program and meeting attendance per capita	0.4	0.4	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%	N/A	80%	80%	80%

LIBRARIES

CORE SERVICES, CONTINUED

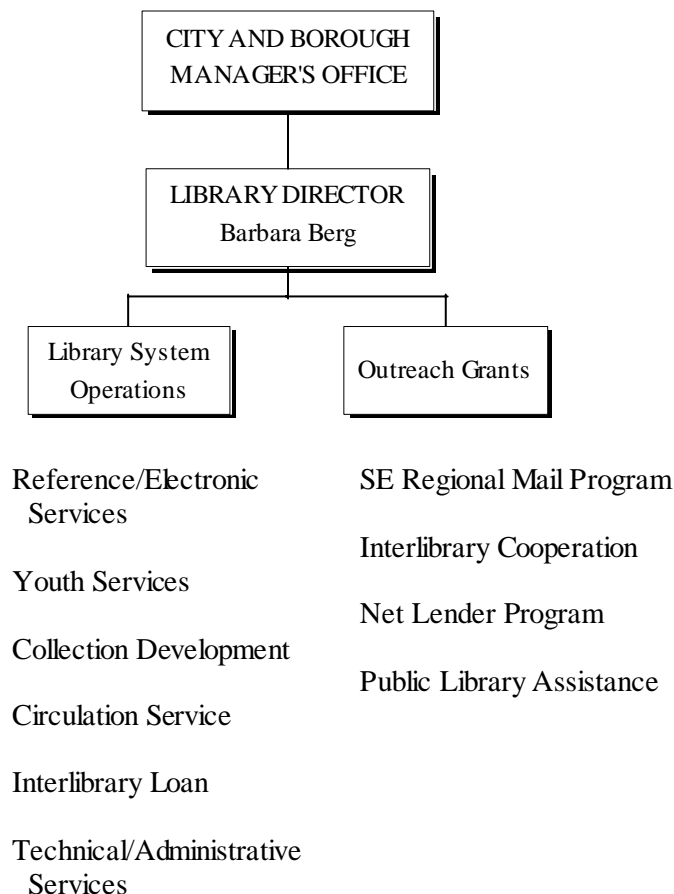
CBJ Website

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

Services Provided to: CBJ departments and Public

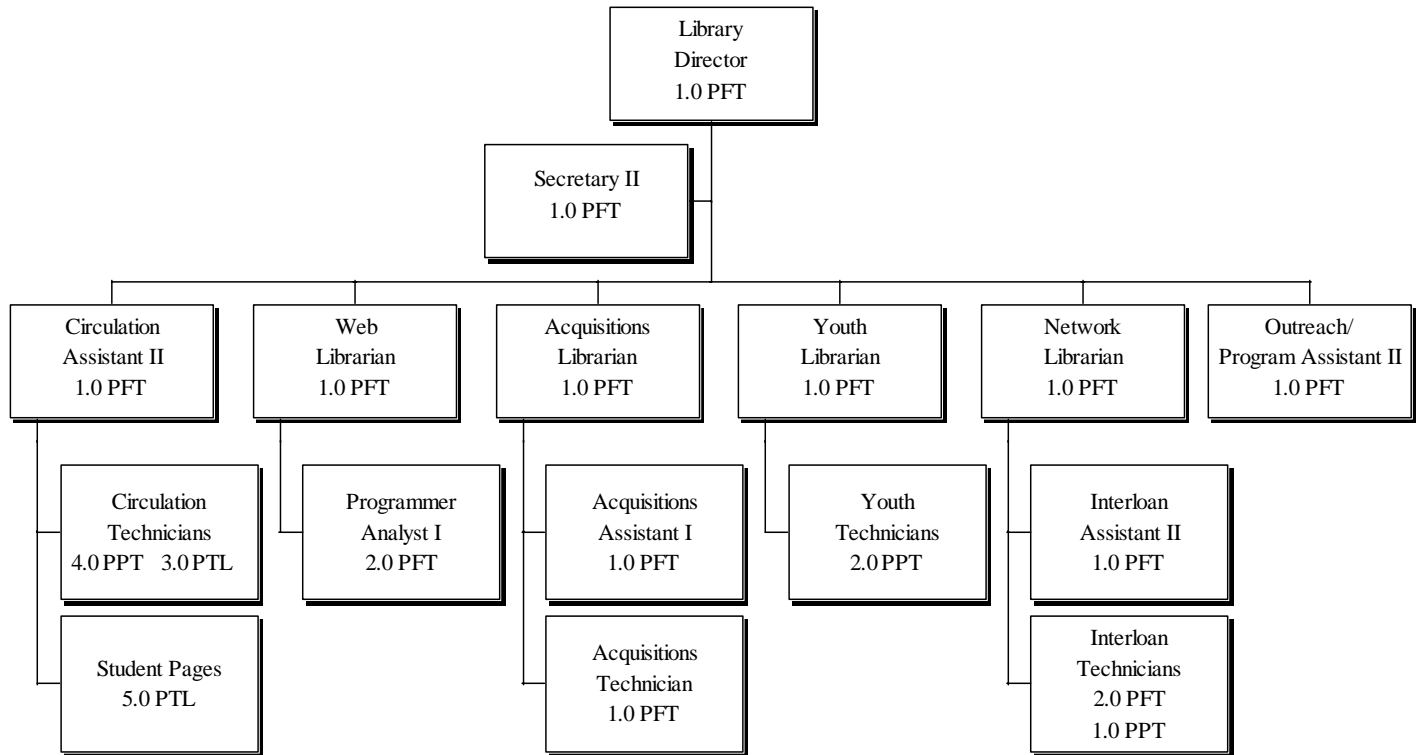
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<i>Annual use of these services as measured by:</i>					
% increase in gigabytes transferred	35%	37%	10%	10%	10%
% increase in successful server requests ("hits")	24%	27%	10%	10%	10%
% increase in distinct files served	20%	28%	15%	15%	15%
% increase in documents downloaded from the site in PDF format	50%	18%	25%	20%	20%
<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%	N/A	80%	80%	80%

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Grants:						
Library Assistant II	0.25	\$ 12,100	0.25	\$ 12,600	0.25	\$ 13,200
Assistant Library Technician	1.58	50,500	1.58	51,600	1.58	54,000
Benefits	-	32,200	-	40,800	-	47,600
Total	<u>1.83</u>	<u>94,800</u>	<u>1.83</u>	<u>105,000</u>	<u>1.83</u>	<u>114,800</u>
Operations:						
Library Director	1.00	70,200	1.00	75,100	1.00	79,900
Librarian	4.00	213,600	4.00	224,700	4.00	233,200
Library Assistant II	1.75	75,900	2.75	128,700	2.75	135,200
Library Assistant I	2.00	90,200	1.00	45,300	1.00	46,600
DP Programmer/Analyst	2.00	107,500	2.00	114,100	2.00	119,700
Secretary II	1.00	34,800	1.00	38,400	1.00	40,000
Assistant Library Technician	7.10	223,300	6.95	233,400	6.95	244,300
Clerical Aid	1.04	17,700	1.19	18,700	1.19	19,300
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	365,900	-	480,600	-	562,300
Vacancy Factor	-	(12,300)	-	(13,500)	-	(14,700)
Total	<u>19.89</u>	<u>1,189,700</u>	<u>19.89</u>	<u>1,348,400</u>	<u>19.89</u>	<u>1,468,700</u>
Total Budget	<u>21.72</u>	<u>\$ 1,284,500</u>	<u>21.72</u>	<u>\$ 1,453,400</u>	<u>21.72</u>	<u>\$ 1,583,500</u>

PARKS AND RECREATION

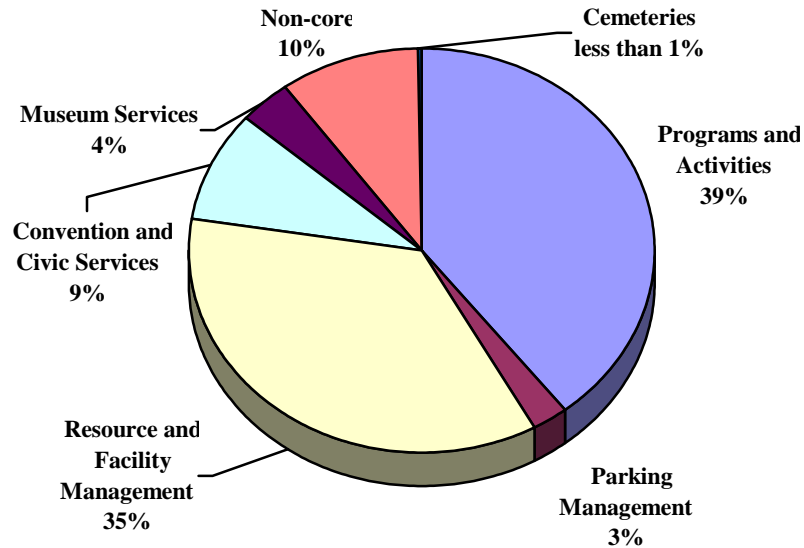
MISSION STATEMENT

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

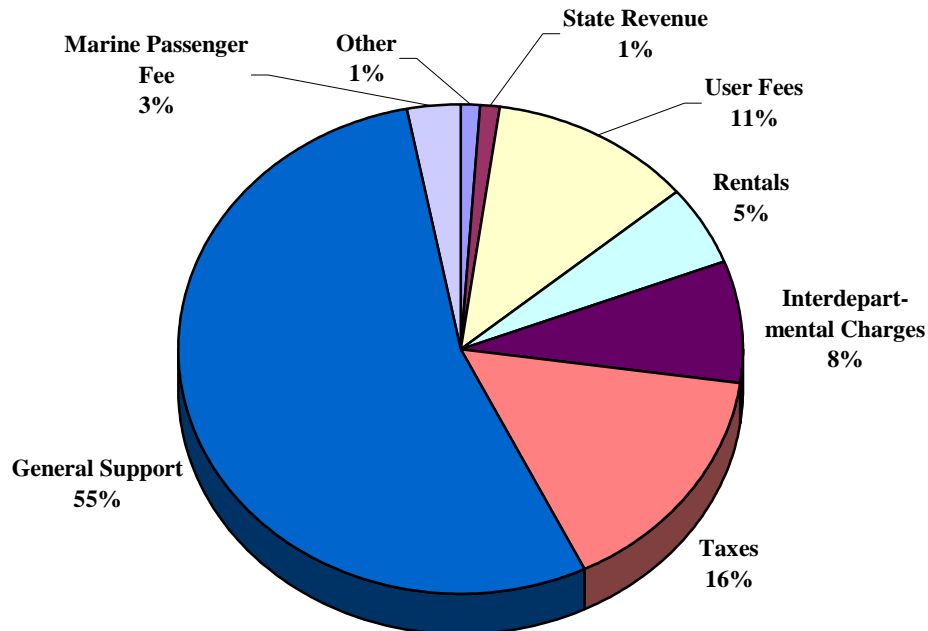
FY07 BUDGET

\$9,035,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 3,844,000	4,260,900	4,182,700	4,822,500	5,244,800
Commodities and Services	2,354,800	2,535,100	2,555,300	2,842,800	2,801,200
Capital Outlay	11,400	21,900	22,400	20,500	21,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	548,800	646,700	646,700	658,800	678,800
Marine Passenger Fee Funding	100,000	100,000	100,000	204,400	204,400
Youth Activities Grant Program:					
Community	257,900	250,000	250,000	250,000	250,000
School District	190,000	200,000	200,000	200,000	200,000
Interdepartmental Charges	29,700	29,800	29,800	36,000	38,300
Support to Capital Projects	293,000	-	-	-	-
Total Expenditures	7,629,600	8,044,400	7,986,900	9,035,000	9,438,500
FUNDING SOURCES:					
User Fees	987,700	1,026,000	1,009,700	1,027,900	1,075,900
Rentals	468,600	450,800	489,400	480,000	486,600
Sales	39,100	53,300	50,800	52,300	52,300
State Shared Revenue	-	-	-	122,000	-
State Grants	10,000	9,900	9,900	-	-
Ordinance Violations	10,100	12,700	8,800	8,800	8,800
Other Revenues	50,400	31,100	37,400	26,200	25,000
Interdepartmental Charges	646,800	631,400	668,000	715,400	708,800
Support from:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Hotel Tax-Centennial Hall	195,000	268,300	268,300	290,000	310,000
Hotel Tax-JCVB	548,800	646,700	646,700	658,800	678,800
General Fund	2,041,800	2,256,000	2,202,600	2,554,100	2,753,100
Roaded Service Area	1,662,600	2,060,700	1,987,600	2,318,000	2,564,700
Marine Passenger Fee	118,000	85,000	85,000	65,000	65,000
Marine Passenger Fee-JCVB	100,000	100,000	100,000	204,400	204,400
Fund Balance (To) From:					
Downtown Parking	256,900	(21,100)	(10,600)	44,500	7,600
Visitor Services	41,200	(16,400)	(16,700)	17,600	47,500
Parks & Recreation Improvements	2,600	-	-	-	-
Total Funding Sources	\$ 7,629,600	8,044,400	7,986,900	9,035,000	9,438,500
STAFFING	77.64	80.24	80.24	80.77	80.77
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	\$ 196,900	218,000	207,500	163,000	155,400
Visitor Services	\$ 79,200	95,600	95,900	78,300	30,800

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

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,987,500	2,223,600	2,162,200	2,476,000	2,681,300
Commodities and Services	793,500	852,100	885,300	966,800	961,100
Capital Outlay	11,300	15,900	16,400	14,000	14,000
Youth Activities Grant Program:					
Community	257,900	250,000	250,000	250,000	250,000
School District	190,000	200,000	200,000	200,000	200,000
Total Expenditures	3,240,200	3,541,600	3,513,900	3,906,800	4,106,400
FUNDING SOURCES:					
User Fees	679,200	703,400	699,200	743,200	751,700
Rentals	275,500	234,600	277,900	260,800	260,800
Sales	11,100	11,300	11,300	11,300	11,300
Ordinance Violations	1,400	500	500	500	500
Other Revenue	50,400	31,100	37,400	26,200	25,000
Interdepartmental Charge	40,000	40,100	40,100	40,000	42,400
State Shared Revenue	-	-	-	56,800	-
State Grants	10,000	9,900	9,900	-	-
Support From:					
Marine Passenger Fee	60,000	-	-	-	-
Sales Tax	450,000	450,000	450,000	450,000	450,000
Roaded Service Area	1,662,600	2,060,700	1,987,600	2,318,000	2,564,700
Total Funding Sources	\$ 3,240,200	3,541,600	3,513,900	3,906,800	4,106,400
STAFFING:	45.52	46.72	46.72	46.72	46.72

COMPARATIVES FOR BUILDING MAINTENANCE

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 716,500	745,500	732,500	872,300	952,200
Janitorial Services	257,000	285,300	284,000	291,400	301,600
Commodities and Services	515,300	548,400	562,700	669,400	612,600
Total Expenditures	1,488,800	1,579,200	1,579,200	1,833,100	1,866,400
FUNDING SOURCES:					
Interdepartmental Charges	567,300	550,900	587,400	638,500	628,600
State Shared Revenue	-	-	-	25,800	-
Support from:					
Marine Passenger Fee	33,000	60,000	60,000	65,000	65,000
General Fund	888,500	968,300	931,800	1,103,800	1,172,800
Total Funding Sources	\$ 1,488,800	1,579,200	1,579,200	1,833,100	1,866,400
STAFFING	10.75	10.75	10.75	10.75	10.75

PARKS AND RECREATION

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 795,300	901,800	898,100	1,046,900	1,143,900
Commodities and Services	304,000	333,100	320,000	351,200	356,500
Total Expenditures	1,099,300	1,234,900	1,218,100	1,398,100	1,500,400
FUNDING SOURCES:					
User Fees	54,700	53,600	53,600	54,100	54,100
Rentals	11,800	13,200	13,200	13,200	13,200
Interdepartmental Charges	39,500	40,400	40,500	36,900	37,800
State Shared Revenue	-	-	-	28,600	-
Support from:					
Marine Passenger Fee	25,000	25,000	25,000	-	-
General Fund	968,300	1,102,700	1,085,800	1,265,300	1,395,300
Total Funding Sources	\$ 1,099,300	1,234,900	1,218,100	1,398,100	1,500,400
STAFFING	13.89	15.25	15.25	15.78	15.78

COMPARATIVES FOR PARKS AND RECREATION IMPROVEMENTS

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 5,900	-	-	-	-
Commodities and Services	-	-	-	-	-
Total Expenditures	5,900	-	-	-	-
FUNDING SOURCES:					
Donations	3,300	-	-	-	-
Fund Balance (To) From	2,600	-	-	-	-
Total Funding Sources	\$ 5,900	-	-	-	-
STAFFING	0.12	-	-	-	-

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 327,900	370,800	370,300	405,300	443,300
Commodities and Services	353,800	362,400	349,900	392,300	400,100
Capital Outlay	100	6,000	6,000	6,500	7,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council					
Hotel Tax Funding	548,800	646,700	646,700	658,800	678,800
Marine Passenger Fee Funding	100,000	100,000	100,000	204,400	204,400
Total Expenditures	1,330,600	1,485,900	1,472,900	1,667,300	1,733,600
FUNDING SOURCES:					
User Fees	51,300	57,000	51,500	54,000	54,000
State Shared Revenue	-	-	-	10,200	-
Sales	28,000	42,000	39,500	41,000	41,000
Rentals	181,300	203,000	198,300	206,000	212,600
Ordinance Violations	-	300	300	300	300
Support From:					
General Fund - Centennial Hall	185,000	185,000	185,000	185,000	185,000
Hotel Tax - Centennial Hall	195,000	268,300	268,300	290,000	310,000
Hotel Tax - JCVB	548,800	646,700	646,700	658,800	678,800
Marine Passenger Fee - JCVB	100,000	100,000	100,000	204,400	204,400
Fund Balance (To) From	41,200	(16,400)	(16,700)	17,600	47,500
Total Funding Sources	\$ 1,330,600	1,485,900	1,472,900	1,667,300	1,733,600
STAFFING	6.97	7.13	7.13	7.13	7.13
FUND BALANCE	\$ 79,200	95,600	95,900	78,300	30,800

PARKS AND RECREATION

COMPARATIVES FOR DOWNTOWN PARKING

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 10,900	19,200	19,600	22,000	24,100
Commodities and Services	131,200	153,800	153,400	171,700	169,300
Interdepartmental Charges	29,700	29,800	29,800	36,000	38,300
Support to Capital Projects	293,000	-	-	-	-
Total Expenditures	464,800	202,800	202,800	229,700	231,700
FUNDING SOURCES:					
Parking Lease Revenue	199,200	212,000	205,400	176,600	216,100
State Shared Revenue	-	-	-	600	-
Ordinance Violations	8,700	11,900	8,000	8,000	8,000
Fund Balance (To) From	256,900	(21,100)	(10,600)	44,500	7,600
Total Funding Sources	\$ 464,800	202,800	202,800	229,700	231,700
STAFFING	0.39	0.39	0.39	0.39	0.39
FUND BALANCE	\$ 196,900	218,000	207,500	163,000	155,400

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY07 Adopted Budget is an increase of \$990,800 (12.3%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$403,500 (4.5%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$561,600 (13.1%), due largely to a negotiated wage increase and PERS and health care cost increase.
- Commodities and Services increased \$307,900 (12.1%) due to heating oil, gasoline, and diesel costs increases.
- Interdepartmental Charges (as a funding source) increased \$84,000 (13.3%), mainly due to the Building Maintenance Division interdepartmental charges for CBJ facilities. The largest increase is snowplowing for the parking lots and Marine Parking Garage.
- The Marine Passenger Fee – JCVB (expenditure and funding source) increase of \$104,400 is due to the transfer of the Crossing Guards program to Juneau Convention and Visitors Bureau. This program was previously administered by Port Director and funded through the Docks Enterprise Fund.

FY08

- Personnel Services increased \$422,300 (8.8%) due to PERS and health care cost increases.

PARKS AND RECREATION

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Ratio of revenues vs program costs	37/100	35/100	35/100	36/100	36/100
Percentage of facility rental time (hours) rented vs. time available	40%	43%	42%	48%	48%
Percentage of program/activity participants vs. program/activity openings	67%	66%	66%	67%	67%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

Parking Management

Includes: Long and Short Term Parking, Enforcement

Services Provided to: Public

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Ratio of revenue vs. program costs	140/100	120/100	100/100	90/100	100/100
Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available	64%	60%	57%	58%	58%
Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)	7%	9%	9%	0	0
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
% of unscheduled maintenance vs. % total maintenance (parks/landscape)	10%	10%	10%	10%	10%
% of unscheduled maintenance vs. % total maintenance (facility maintenance)	38%	62%	60%	60%	60%
% of hours facility is available vs. % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance) (parks, landscape and facility maintenance)	100%	100%	100%	100%	100%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Convention and Civic Services

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Percentage of rooms scheduled vs. amount available	36%	40%	35%	34%	33%
# of days facility scheduled vs. # of days with no rentals	299/66	340/24	350/14	305/60	300/65
	\$145,053:	\$159,000:	\$159,000:	\$165,000:	\$170,000:
Ratio of room revenue vs. hours of rentals	8,244	6,800	6,800	6,600	6,400
Percentage of time groups had to be turned away vs. time reserved	2%	7%	7%	7%	7%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Ratio of revenue to operating costs	34,400/82,800 42%	33,900/82,800 41%	30,700/87,000 35%	30,500/85,000 36%	31,000/85,000 36%
Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections	129% full	125% full*	136% full	133% full	136% full
	567/2,055	844/2,055	830/2,055	800/2,055	825/2,055
# of volunteer hours vs. paid staff	28%	41%	40%	39%	40%
# of satisfied customers vs. # of dissatisfied customers	5/0	5/0	5/0	5/0	5/0

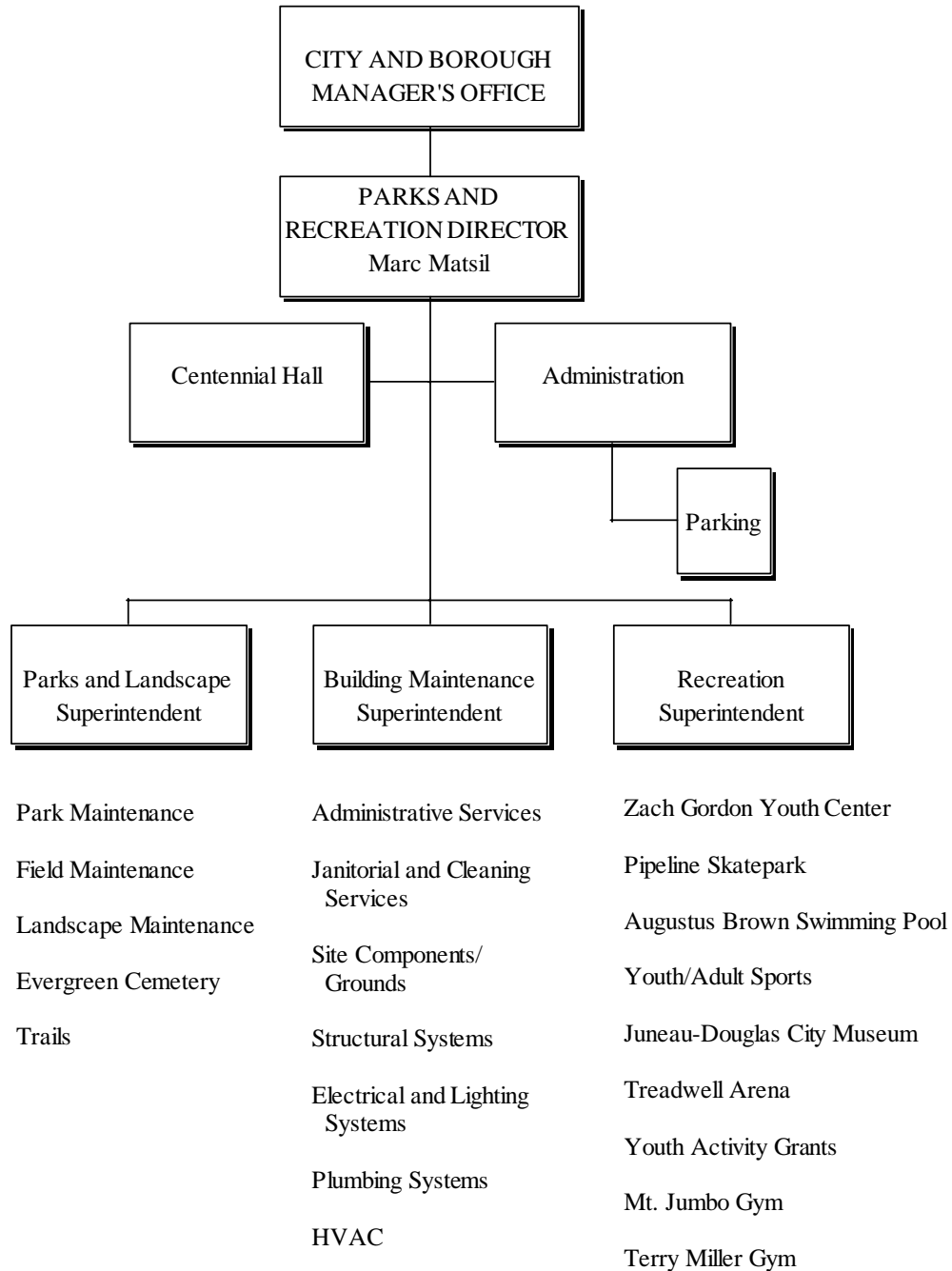
CEMETERIES

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Known grave locations vs. unknown locations	5,910/ 1,472	5,923/ 1,470	5,939/ 1,468	5,955/ 1,466	5,971/ 1,464
# of inquiries vs. actual graves located	92%	92%	93%	93%	93%
Ratio of burial revenues to service costs	1/1	1/1	1/1	1/1	1/1
# of satisfied customers vs. # of dissatisfied customers	20/0	25/2	30/0	35/2	40/2

PARKS AND RECREATION

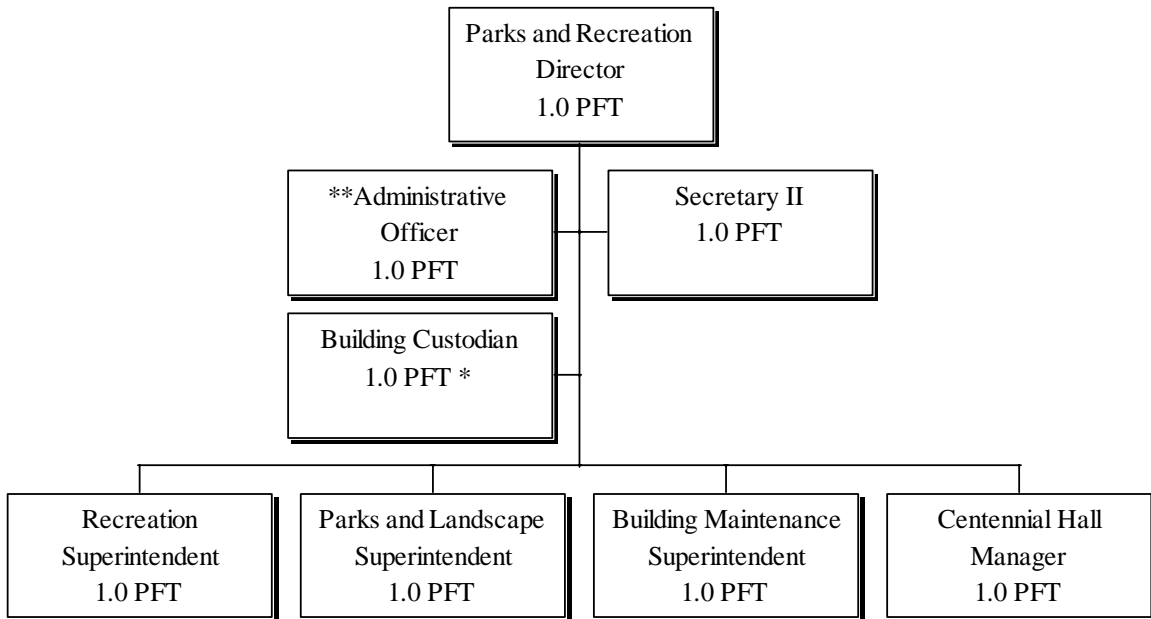
FUNCTIONAL ORGANIZATION CHART



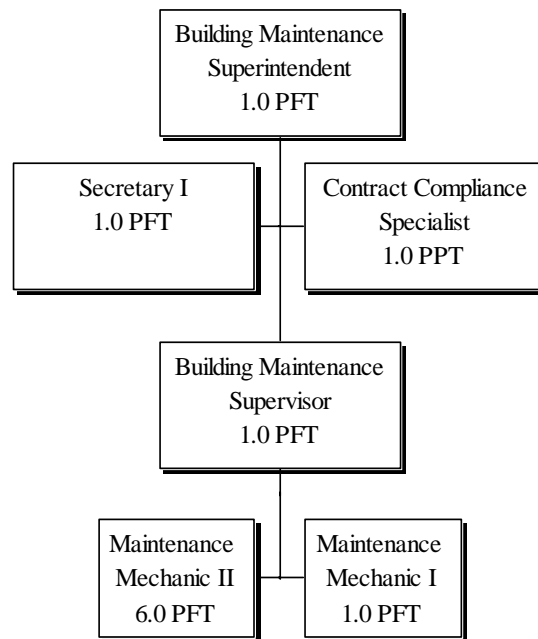
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



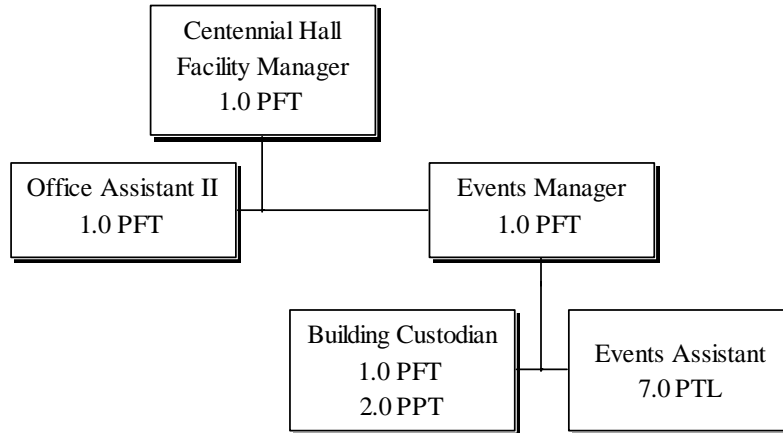
BUILDING MAINTENANCE DIVISION



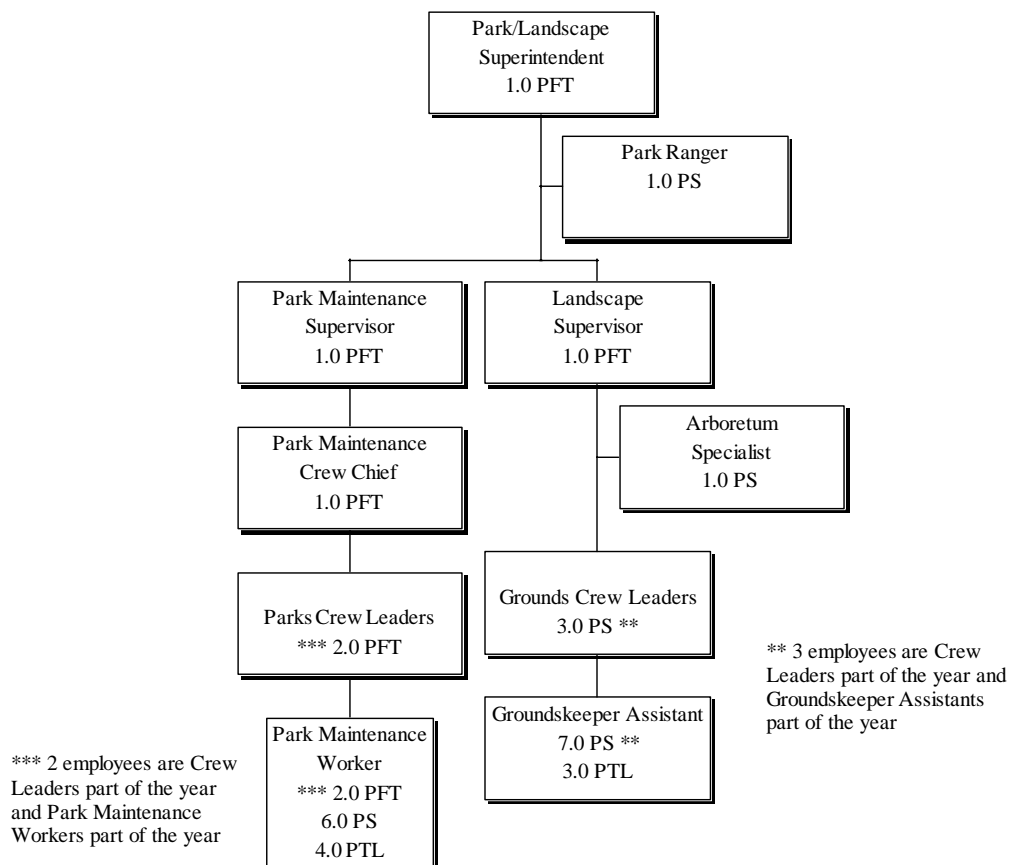
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



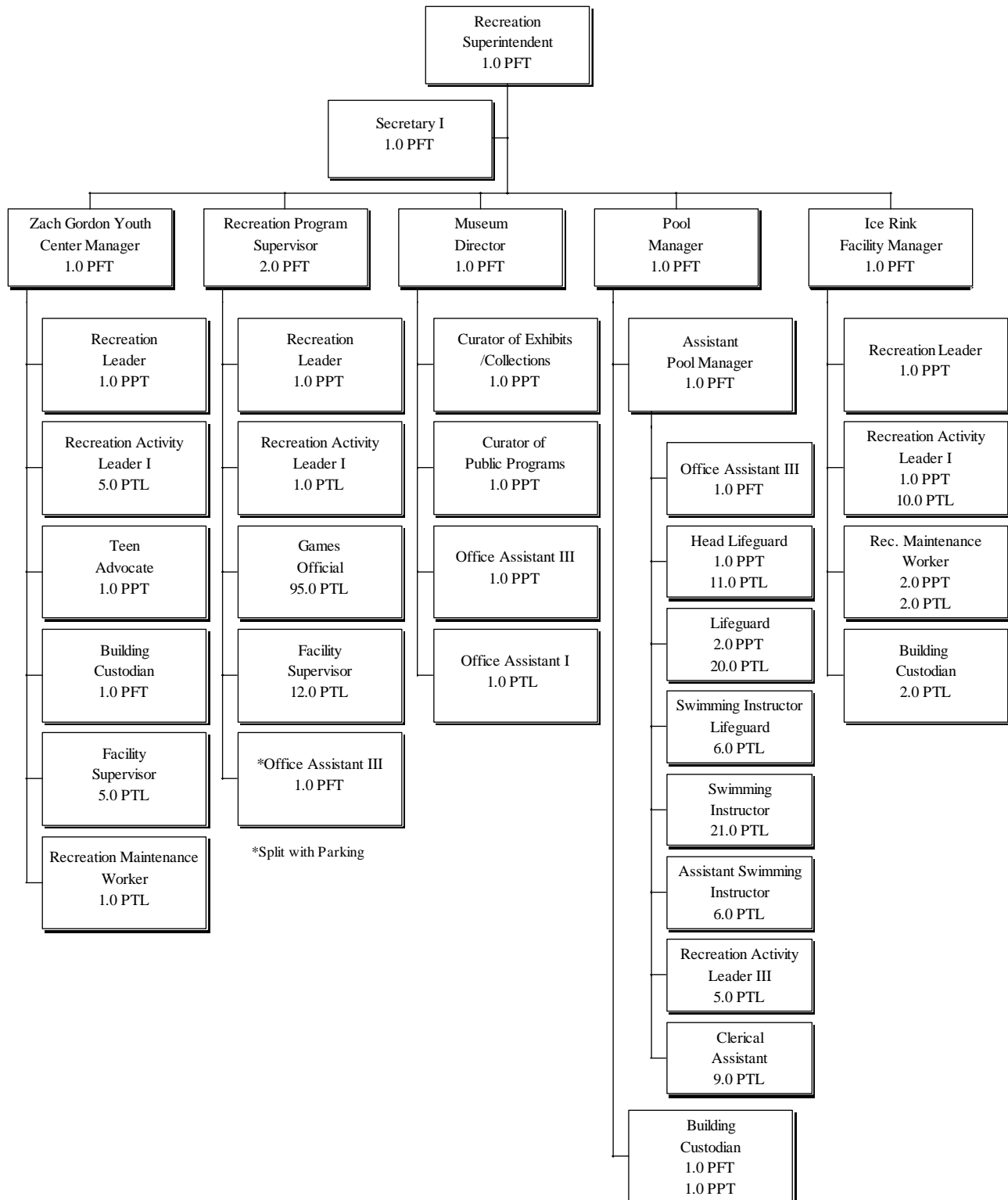
PARKS AND LANDSCAPE MAINTENANCE



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

PARKS AND RECREATION

STAFFING ORGANIZATION CHART RECREATION DIVISION



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

PARKS AND RECREATION

STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	\$ 96,500	1.00	\$ 99,100	1.00	\$ 103,300
Administrative Officer	0.95	49,400	0.95	52,400	0.95	52,400
Building Custodian	1.00	30,000	1.00	32,000	1.00	34,000
Secretary II	1.00	33,200	1.00	35,500	1.00	37,700
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	88,800	-	118,800	-	138,800
Vacancy Factor	-	(3,000)	-	(3,400)	-	(3,700)
Total	<u>3.95</u>	<u>298,900</u>	<u>3.95</u>	<u>338,400</u>	<u>3.95</u>	<u>366,500</u>
Recreation:						
Recreation Superintendent	1.00	81,200	1.00	74,200	1.00	78,900
Recreation Supervisor	2.00	101,400	2.00	105,500	2.00	110,400
Secretary II	-	-	1.00	34,900	1.00	37,100
Secretary I	1.00	32,300	-	-	-	-
Facility Supervisors	3.52	65,800	3.52	66,000	3.52	68,200
Recreation Activity Leader I	0.22	4,400	0.22	4,600	0.22	4,700
Recreation Leader	0.83	24,600	0.83	24,900	0.83	26,300
Office Assistant III	0.66	19,100	0.66	20,200	0.66	21,500
Benefits	-	128,200	-	165,500	-	192,900
Vacancy Factor	-	(3,700)	-	(4,000)	-	(4,300)
Total	<u>9.23</u>	<u>453,300</u>	<u>9.23</u>	<u>491,800</u>	<u>9.23</u>	<u>535,700</u>
Swimming Pool:						
Pool Manager	1.00	60,600	1.00	62,800	1.00	64,600
Assistant Pool Manager	1.00	49,800	1.00	52,200	1.00	54,300
Building Custodian	1.56	48,600	1.56	44,900	1.56	46,700
Head Guards	1.95	60,100	1.95	61,800	1.95	64,200
Lifeguards	3.21	83,800	3.21	88,500	3.21	93,000
Swim Instructors	1.57	42,900	1.63	44,300	1.63	45,500
Swim Instructors/Lifeguards	0.58	14,000	0.52	14,200	0.52	14,500
Assistant Swim Instructors	0.23	4,600	0.23	4,800	0.23	5,000
Recreation Activity Leader III	0.20	5,200	0.20	5,300	0.20	5,600
Office Assistant III	1.00	31,300	1.00	33,400	1.00	35,100
Clerical Assistants	1.55	25,800	1.55	26,700	1.55	27,400
Shift Differential and Lead	-	4,300	-	5,300	-	5,300
Overtime	-	7,200	-	7,900	-	8,100
Benefits	-	162,700	-	207,300	-	238,100
Vacancy Factor	-	(5,700)	-	(6,400)	-	(6,800)
Total	<u>13.85</u>	<u>\$ 595,200</u>	<u>13.85</u>	<u>\$ 653,000</u>	<u>13.85</u>	<u>\$ 700,600</u>

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Youth Center:						
Youth Center Manager	1.00	\$ 57,800	1.00	\$ 60,100	1.00	\$ 63,000
Recreation Leader	0.88	23,600	0.88	25,100	0.88	26,500
Recreation Activity Leader I	1.10	22,600	1.10	23,800	1.10	24,500
Teen Health Advocate	0.88	27,000	0.88	28,900	0.88	30,500
Building Custodian	1.00	30,900	1.00	32,300	1.00	33,600
Facility Supervisors	1.16	22,000	1.16	22,900	1.16	23,600
Program Service Aide	0.20	3,300	0.20	3,400	0.20	3,500
Recreation Maintenance Worker	0.20	6,000	0.20	6,200	0.20	6,400
Shift Differential	-	1,800	-	1,800	-	1,800
Benefits	-	79,500	-	102,900	-	119,000
Vacancy Factor	-	(2,600)	-	(3,100)	-	(3,300)
Total	<u>6.42</u>	<u>271,900</u>	<u>6.42</u>	<u>304,300</u>	<u>6.42</u>	<u>329,100</u>
City Museum:						
Museum Curator	1.00	48,000	1.00	51,400	1.00	54,700
Curator of Public Programs	0.88	34,700	0.88	36,500	0.88	38,600
Curator of Collections & Exhibits	0.88	36,500	0.88	39,600	0.88	41,900
Office Assistant III	0.93	30,700	0.93	31,800	0.93	32,600
Office Assistant I	0.39	9,300	0.39	9,500	0.39	9,900
Overtime	-	700	-	600	-	700
Benefits	-	75,000	-	98,900	-	115,600
Total before adjustment	4.08	234,900	4.08	268,300	4.08	294,000
Adjustment						
Mid-year grants	-	5,700	-	-	-	-
Total after adjustment	<u>4.08</u>	<u>240,600</u>	<u>4.08</u>	<u>268,300</u>	<u>4.08</u>	<u>294,000</u>
Ice Rink:						
Facility Manager	1.00	57,700	1.00	57,500	1.00	59,400
Recreation Leader	1.00	27,100	1.00	30,100	1.00	32,000
Recreation Activity Leader I	4.10	75,600	4.10	88,700	4.10	93,300
Building Custodian	0.99	26,800	0.99	28,400	0.99	29,600
Recreation Maintenance Worker	2.10	65,900	2.10	69,600	2.10	73,800
Shift Differential	-	7,100	-	8,600	-	8,600
Overtime	-	4,600	-	8,100	-	8,500
Benefits	-	102,400	-	133,400	-	154,700
Vacancy Factor	-	(3,500)	-	(4,200)	-	(4,500)
Total	<u>9.19</u>	<u>363,700</u>	<u>9.19</u>	<u>420,200</u>	<u>9.19</u>	<u>455,400</u>
Total Budget	<u>46.72</u>	<u>\$ 2,223,600</u>	<u>46.72</u>	<u>\$ 2,476,000</u>	<u>46.72</u>	<u>\$ 2,681,300</u>

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 73,700	1.00	\$ 76,400	1.00	\$ 80,000
Building Maintenance Supervisor	1.00	58,000	1.00	61,000	1.00	63,000
Contract Specialist	0.75	29,800	0.75	41,400	0.75	43,400
Maintenance Mechanic II	6.00	284,900	6.00	290,500	6.00	305,000
Maintenance Mechanic I	1.00	40,200	1.00	41,700	1.00	44,200
Secretary I	1.00	33,100	1.00	35,400	1.00	37,400
Overtime	-	6,300	-	26,600	-	26,800
Benefits	-	227,200	-	308,000	-	362,000
Vacancy Factor	-	(7,700)	-	(8,700)	-	(9,600)
Total Budget	10.75	\$ 745,500	10.75	\$ 872,300	10.75	\$ 952,200

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 43,300	0.55	\$ 44,800	0.55	\$ 46,100
Park Maint. Supervisor	1.00	54,000	1.00	56,600	1.00	60,400
Park Maintenance Crew Chief	-	-	1.00	44,300	1.00	47,500
Parks Crew Leader	2.00	76,900	1.00	38,600	1.00	41,500
Park Ranger	0.45	16,200	0.50	19,400	0.50	20,000
Park Maintenance Worker	4.38	149,200	4.86	168,000	4.86	176,400
Shift Differential	-	4,300	-	8,200	-	8,200
Overtime	-	9,000	-	9,000	-	9,500
Benefits	-	154,500	-	216,700	-	254,400
Vacancy Factor	-	(5,000)	-	(6,100)	-	(6,600)
Total	<u>8.38</u>	<u>502,400</u>	<u>8.91</u>	<u>599,500</u>	<u>8.91</u>	<u>657,400</u>
Landscape:						
Park/Landscape Superintendent	0.45	35,400	0.45	36,700	0.45	37,700
Landscape Supervisor	1.00	59,100	1.00	61,400	1.00	64,400
Grounds Leader	1.37	54,600	1.37	57,300	1.37	59,700
Arboretum Specialist	0.55	21,300	0.55	22,100	0.55	23,200
Groundskeeper Assistant	3.50	110,900	3.50	115,800	3.50	121,300
Overtime	-	800	-	800	-	900
Benefits	-	120,900	-	157,800	-	184,200
Vacancy Factor	-	(3,600)	-	(4,500)	-	(4,900)
Total	<u>6.87</u>	<u>399,400</u>	<u>6.87</u>	<u>447,400</u>	<u>6.87</u>	<u>486,500</u>
Total Budget	<u>15.25</u>	<u>\$ 901,800</u>	<u>15.78</u>	<u>\$ 1,046,900</u>	<u>15.78</u>	<u>\$ 1,143,900</u>

The Park Maintenance Division had a staffing reorganization during FY06. This resulted in creating a 1.00 FTE Park Maintenance Crew Chief. In order to fund this position, two year-round Park Crew Leader (PCL) positions were converted to six months PCL and six months Park Maintenance Worker; reduced number of eight hour days from six to three months; slightly shortened the season for some seasonal positions, and reduced contractual services for duties to be performed by staff. In addition, the Park Ranger is returning to the original intent, a 0.50 FTE position.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Officer	0.05	\$ 2,600	0.05	\$ 2,800	0.05	\$ 3,000
Office Assistant III	0.34	9,900	0.34	10,600	0.34	11,100
Benefits	-	6,700	-	8,600	-	10,000
Total Budget	0.39	\$ 19,200	0.39	\$ 22,000	0.39	\$ 24,100

STAFFING DETAIL, VISITOR SERVICES

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Centennial Hall Facility Manager	1.00	\$ 57,900	1.00	\$ 59,900	1.00	\$ 63,700
Building Custodian	2.66	76,300	2.66	83,000	2.66	87,000
Events Manager	1.00	47,700	1.00	41,300	1.00	43,900
Events Assistant	1.47	34,400	1.47	35,500	1.47	36,600
Office Assistant II	1.00	27,700	1.00	29,600	1.00	31,500
Shift Differential & Lead Worker	-	9,200	-	8,700	-	8,700
Overtime	-	9,200	-	9,100	-	9,600
Benefits	-	112,200	-	142,300	-	166,700
Vacancy Factor	-	(3,800)	-	(4,100)	-	(4,400)
Total Budget	7.13	\$ 370,800	7.13	\$ 405,300	7.13	\$ 443,300

NOTES

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POLICE

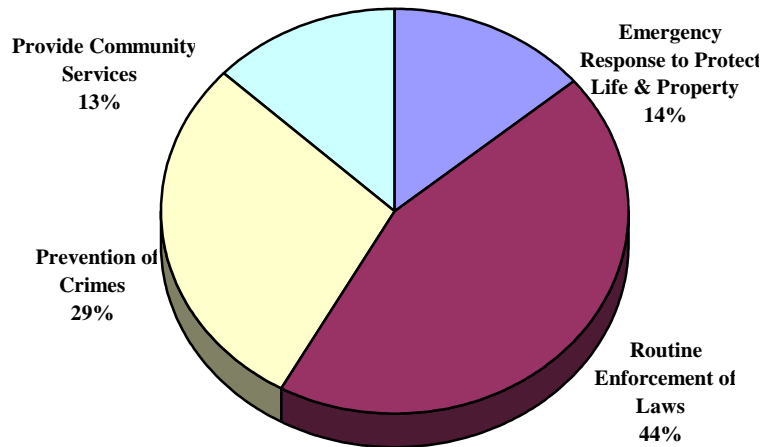
MISSION STATEMENT

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.

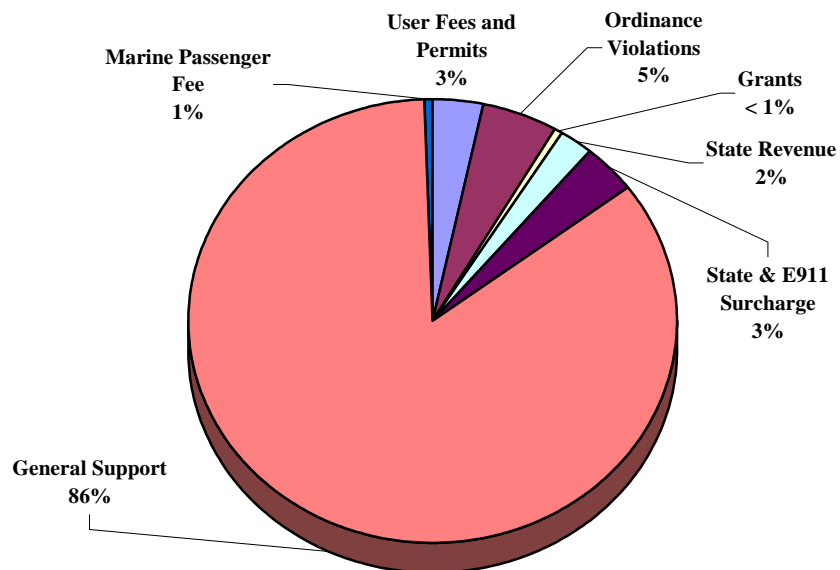
FY07 BUDGET

\$10,900,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 7,059,100	7,549,400	7,235,400	8,532,900	9,422,800
Commodities and Services	2,194,900	2,205,700	2,314,200	2,367,800	2,380,200
Total Expenditures	9,254,000	9,755,100	9,549,600	10,900,700	11,803,000
FUNDING SOURCES:					
User Fees and Permits	282,000	333,600	416,300	368,600	372,700
Ordinance Violations	562,200	550,200	542,000	547,000	547,000
State Shared Revenue	-	-	-	258,400	-
State Grants	21,500	35,000	24,000	33,600	34,800
Federal Grants	4,400	15,000	9,200	9,900	8,300
State Surcharge	45,600	35,000	38,600	38,600	38,600
E911 Surcharge	344,400	340,000	327,500	337,300	347,400
Support from:					
Marine Passenger Fee	28,000	28,000	28,000	60,000	60,000
Roaded Service Area	7,965,900	8,418,300	8,164,000	9,247,300	10,394,200
Total Funding Sources	\$ 9,254,000	9,755,100	9,549,600	10,900,700	11,803,000
STAFFING	88.00	88.00	88.00	92.00	92.00
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 FY07 Adopted Budget is an increase of \$1,145,600 (11.7%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$902,300 (8.3%) over the FY07 Adopted Budget.

The following increment has been approved by the Assembly and is included in the FY07 Adopted and FY08 Approved Budgets:

	FY07		FY08	
Patrol:	Amount	FTE	Amount	FTE
This increment provides funding for two additional sworn patrol officers. The addition of two officers will enable the Police Department to provide more effective patrol deployment and reduce the stresses associated with chronic understaffing. The ability to implement "problem oriented policing" is central to the JPD's community policing philosophy and practice, but can only be truly effective with the additional officers. Due to the lengthy recruitment process, funding is provided beginning in FY08.	\$ -	2.0	\$184,800	2.0

POLICE

BUDGET HIGHLIGHT, CONTINUED

Other significant budgetary changes include:

FY07

- Personnel Services increased \$983,500 (13.0%) due the addition of shift differential pay for patrol officers and dispatchers, as well as PERS and health care cost increase.
- Travel and Training increased \$51,900 (55.3%) due to the need for backup personnel trained in crime scene and polygraph duties. The main personnel in these positions are retiring.
- Marine Passenger Fee funding source for Downtown foot/bike patrols increased \$32,000 (114.2%). This provides additional foot and bike patrol presence by JPD officers in the downtown area during the summer months. Their presence is important to ensure the safety of visitors, provide assistance and direction, and mitigate problems that can occur between some of the regular downtown locals and summertime visitors.

FY08

- Personnel Services increased \$889,900 (10.4%) due to PERS and health care cost increases.

CORE SERVICES

Emergency Response to Protect Life and Property

Includes: Respond to emergency calls for service

Services Provided to: All citizens of Juneau

Key Measures

Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls)

<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
9:50	10:41	11:00	10:00	10:00

Routine Enforcement of Laws

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

Services Provided to: All citizens of Juneau

Key Measures

Percentage of cases cleared

<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
51	53	52	52	52

Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes

14.57	30.36	25.00	25.00	25.00
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Number of pedestrian accidents in downtown area per number of tourists.

.000006	.000002	.000004	.000004	.000004
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Change of Part I crimes reported per 1,000 population (Part I Crimes = Murder and Nonnegligent Manslaughter, Forcible Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft and Arson)

5.91%	-.44%	5%	5%	5%
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Change of Part II crimes reported per 1,000 population (Part II Crimes = all other crimes not included in Part I)

1.81%	1.62%	2%	2%	2%
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Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time

93	94	95	95	95
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POLICE

CORE SERVICES, CONTINUED

Prevention of Crime

Includes: Public education; establish community partnerships

Services Provided to: All citizens of Juneau

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Percentage of students successfully completing DARE program	99	99	99	99	99
Number of citizens successfully completing Citizen's Police Academy	17	5	11	15	15

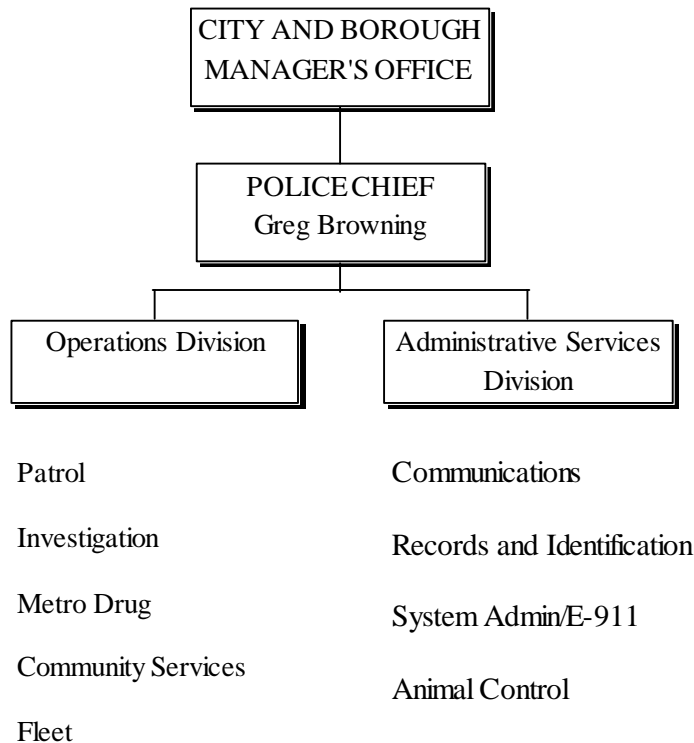
Provide Community Service

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

Services Provided to: All citizens of Juneau

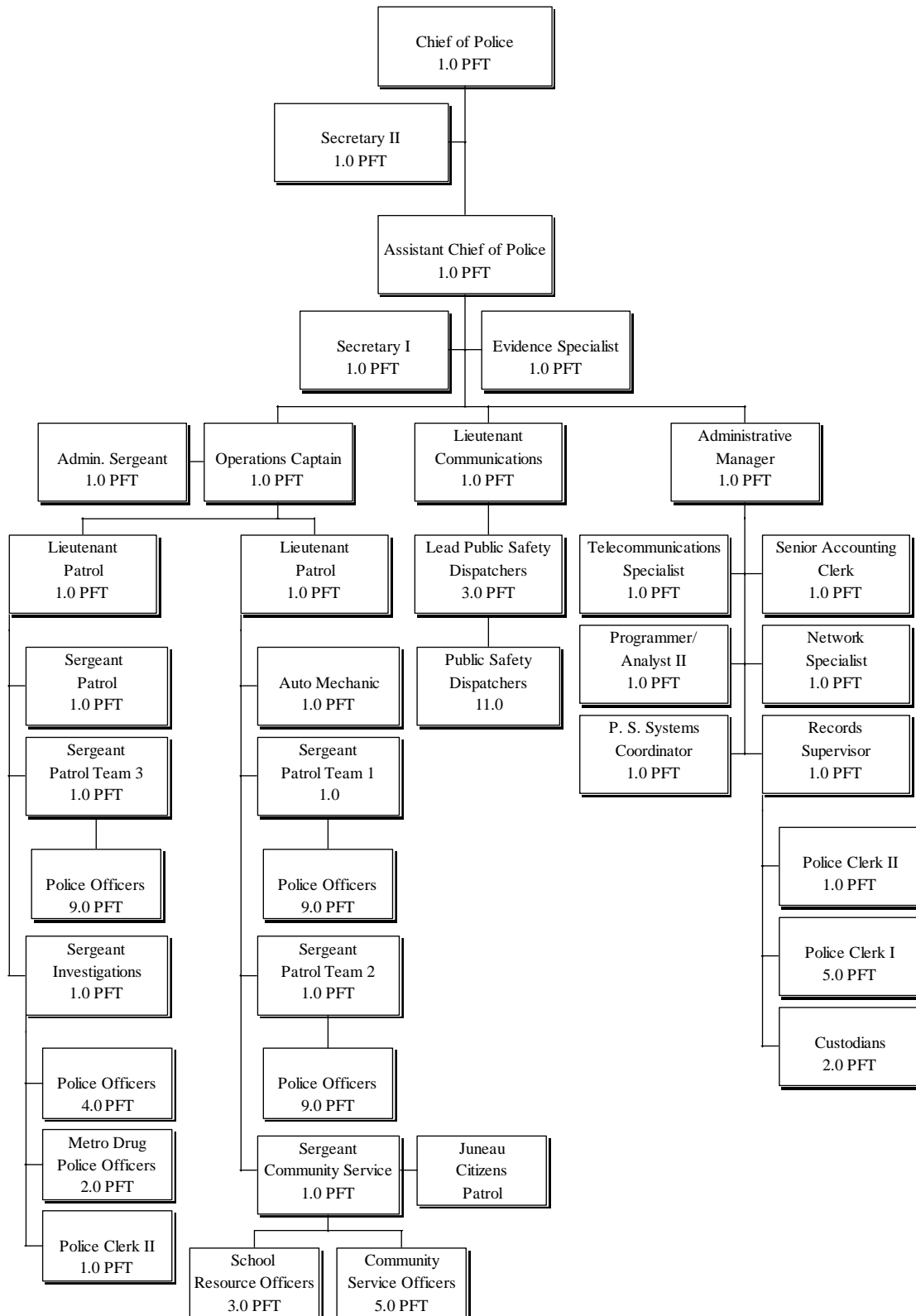
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Number of JPD website hits	35,029	41,083	45,000	50,000	55,000

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 95,900	1.00	\$ 104,800	1.00	\$ 106,000
Assistant Chief	1.00	84,000	1.00	95,600	1.00	99,800
Administrative Manager	1.00	73,600	1.00	63,400	1.00	67,400
Secretary II	1.00	40,900	1.00	44,800	1.00	46,600
Secretary I	1.00	36,800	1.00	38,900	1.00	40,400
Evidence/Property Specialist	1.00	46,700	1.00	50,200	1.00	52,000
Building Custodians	2.00	67,200	2.00	71,200	2.00	74,000
Public Safety Communications Tech	1.00	53,200	-	-	-	-
Telecommunications Specialist	-	-	1.00	49,700	1.00	52,800
Programmer/Analyst	0.50	32,500	0.50	34,300	0.50	35,400
Network Specialist	1.00	56,500	1.00	53,100	1.00	56,400
Senior Accounting Clerk	1.00	37,500	1.00	40,300	1.00	41,800
Overtime	-	12,300	-	11,100	-	11,700
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	265,800	-	352,200	-	412,400
Vacancy Factor	-	(8,900)	-	(9,900)	-	(10,800)
Total	11.50	897,900	11.50	1,003,600	11.50	1,089,800
Patrol:						
Captain	1.00	80,000	1.00	92,200	1.00	93,100
Lieutenant	2.00	147,300	2.00	156,500	2.00	207,500
Sergeant	5.00	345,100	4.00	253,800	4.00	263,600
Officers	28.00	1,678,900	29.00	1,756,800	29.00	1,805,600
Overtime	-	398,200	-	409,200	-	414,700
Standby pay	-	4,000	-	4,000	-	4,000
Shift Differential	-	-	-	59,400	-	59,400
Benefits	-	933,100	-	1,276,200	-	1,503,500
Vacancy Factor	-	(35,400)	-	(38,800)	-	(42,200)
Total before specified vacancy	36.00	3,551,200	36.00	3,969,300	36.00	4,309,200
Specified vacancy						
Officer	(1.00)	(51,700)	-	-	-	-
Benefits	-	(26,500)	-	-	-	-
Total after specified vacancy and before increment	35.00	3,473,000	36.00	3,969,300	36.00	4,309,200
Increment						
Officers (1)	-	-	2.00	-	2.00	105,600
Overtime	-	-	-	-	-	11,900
Benefits	-	-	-	-	-	65,400
Total after specified vacancy and increment	35.00	\$ 3,473,000	38.00	\$ 3,969,300	38.00	\$ 4,492,100

(1) Due to the lengthy recruitment process, the funding for these positions begins in FY08.

POLICE

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
<u>Pos.</u>			<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
Investigation:						
Sergeant	1.00	\$ 72,300	1.00	\$ 70,700	1.00	\$ 73,200
Investigators	4.00	256,100	4.00	266,500	4.00	272,300
Overtime	-	33,000	-	27,100	-	27,500
Standby pay	-	4,800	-	4,800	-	4,800
Benefits	-	131,000	-	176,900	-	205,500
Vacancy Factor	-	(4,900)	-	(5,400)	-	(5,700)
Total	5.00	492,300	5.00	540,600	5.00	577,600
Metro Drug:						
Officer	2.00	127,500	2.00	129,000	2.00	134,500
Secretary I	1.00	37,000	1.00	38,900	1.00	40,400
Overtime	-	16,800	-	16,500	-	16,900
Benefits	-	69,300	-	93,000	-	109,100
Vacancy Factor	-	(2,500)	-	(2,700)	-	(3,000)
Total	3.00	248,100	3.00	274,700	3.00	297,900
Communications:						
Lieutenant	-	-	1.00	81,500	1.00	84,600
Police Dispatchers	15.00	712,100	15.00	688,500	15.00	712,400
Public Safety Comm Supervisor	1.00	53,700	-	-	-	-
Overtime	-	57,500	-	56,800	-	58,300
Standby pay	-	1,700	-	1,700	-	1,700
Shift Differential	-	-	-	31,600	-	31,600
Benefits	-	335,000	-	450,900	-	525,200
Vacancy Factor	-	(11,500)	-	(12,500)	-	(13,500)
Total before specified vacancy	16.00	1,148,500	16.00	1,298,500	16.00	1,400,300
Specified Vacancy						
Police Dispatcher	(1.00)	(42,800)	-	-	-	-
Overtime	-	(1,900)	-	-	-	-
Benefits	-	(17,900)	-	-	-	-
Total after specified vacancy	15.00	1,085,900	16.00	1,298,500	16.00	1,400,300
System Admin/Emergency 911:						
Programmer/Analyst	0.50	32,500	0.50	34,300	0.50	35,400
Public Safety Systems Coordinator	1.00	51,800	1.00	55,400	1.00	58,900
Overtime	-	4,200	-	4,700	-	4,800
Benefits	-	36,400	-	49,400	-	58,200
Vacancy Factor	-	(1,200)	-	(1,400)	-	(1,500)
Total	1.50	\$ 123,700	1.50	\$ 142,400	1.50	\$ 155,800

POLICE

STAFFING DETAIL, CONTINUED

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Records & Identification:						
Police Records Supervisor	1.00	\$ 49,800	1.00	\$ 51,600	1.00	\$ 53,100
Police Clerk	6.00	214,100	6.00	220,700	6.00	230,700
Overtime	-	5,000	-	5,300	-	5,600
Standby pay	-	800	-	800	-	800
Benefits	-	134,700	-	173,600	-	202,100
Vacancy Factor	-	(4,000)	-	(4,400)	-	(4,800)
Total	<u>7.00</u>	<u>400,400</u>	<u>7.00</u>	<u>447,600</u>	<u>7.00</u>	<u>487,500</u>
Community Services:						
Sergeant	1.00	68,800	1.00	55,700	1.00	58,300
Community Service Officers	4.00	208,100	3.00	143,700	3.00	148,800
Police Officers	3.00	196,900	4.00	238,600	4.00	243,900
Commercial Passenger Vehicle Administrator	1.00	49,600	1.00	47,200	1.00	49,200
Overtime	-	25,500	-	24,900	-	25,500
Standby pay	-	700	-	700	-	700
Benefits	-	208,600	-	265,100	-	308,300
Vacancy Factor	-	(7,500)	-	(7,600)	-	(8,200)
Total	<u>9.00</u>	<u>750,700</u>	<u>9.00</u>	<u>768,300</u>	<u>9.00</u>	<u>826,500</u>
Fleet:						
Automotive Mechanic	1.00	54,300	1.00	57,100	1.00	59,200
Overtime	-	800	-	800	-	900
Benefits	-	23,100	-	30,900	-	36,100
Vacancy Factor	-	(800)	-	(900)	-	(900)
Total	<u>1.00</u>	<u>77,400</u>	<u>1.00</u>	<u>87,900</u>	<u>1.00</u>	<u>95,300</u>
Total Budget	<u>88.00</u>	<u>\$ 7,549,400</u>	<u>92.00</u>	<u>\$ 8,532,900</u>	<u>92.00</u>	<u>\$ 9,422,800</u>

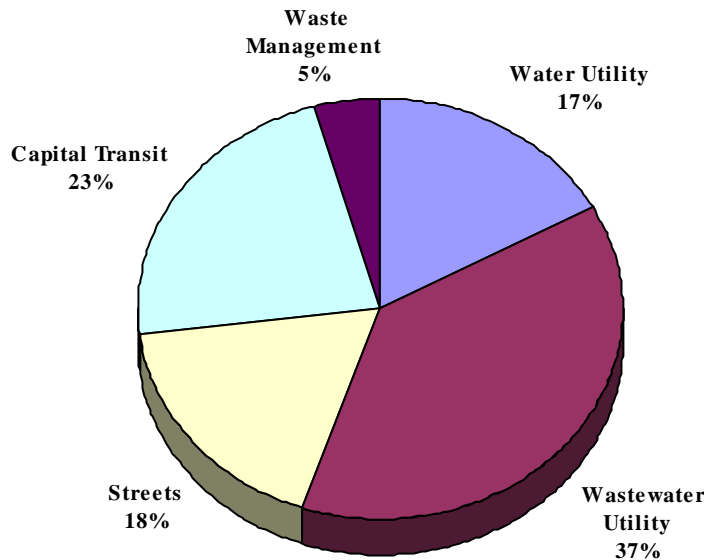
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

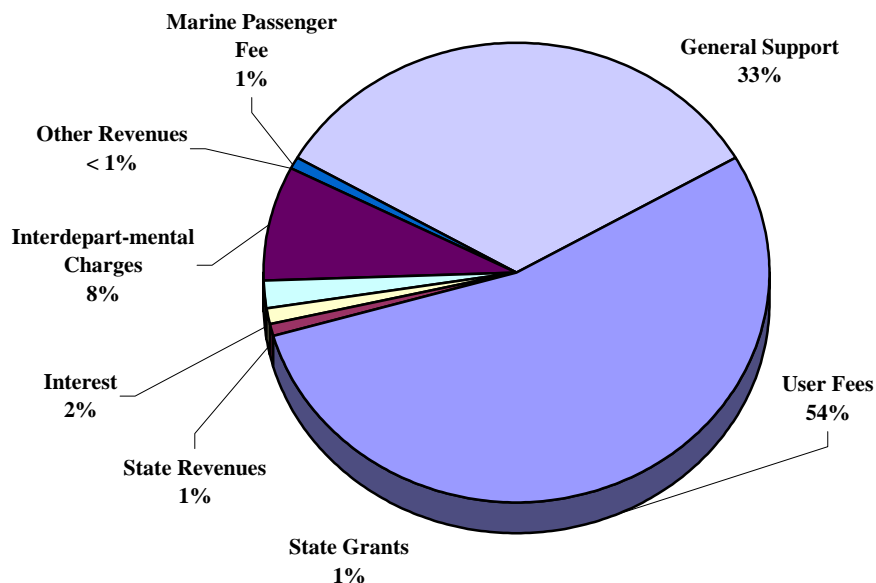
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$322,600**

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

		FY06		FY07	FY08
	FY05 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 248,400	245,400	251,500	278,300	295,600
Commodities and Services	26,300	45,500	39,400	44,300	45,100
Total Expenditures	274,700	290,900	290,900	322,600	340,700
FUNDING SOURCES:					
Interdepartmental Charges	\$ 274,700	290,900	290,900	322,600	340,700
STAFFING:	2.72	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 FY07 Adopted Budget is an increase of \$31,700 (10.9%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$18,100 (5.6%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$32,900 (13.4%) due to a negotiated wage increase and PERS and health care cost increases.

FY08

- Personnel Services increased \$17,300 (6.2%) due to a negotiated wage increase and PERS and health care cost increases.

CORE SERVICES

Capital Transit: Provide safe, economical public transportation

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

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

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Annual Ridership	1,178,000	1,125,230	1,182,100	1,241,200	1,300,000
Percentage increase/decrease annual ridership	8%	-5%	+5%	+5%	+5%
Percentage increase/decrease cost per passenger trip	-2%	+9%	+4%	+11%	+2%
Percentage increase/decrease annual revenues	+16%	+3%	+8%	+3%	+3%
Percentage increase/decrease revenue per passenger	-10%	+8%	+3%	-2%	-2%

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	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Percentage of roadways scoring good or above on Pavement Condition Index.	34%	34%	35%	36%	36%
Percentage of paved roads compared to gravel roads	75%	78%	81%	82%	83%
Annual maintenance cost per lane mile	N/A	\$15,051	\$14,247	\$16,008	\$16,065

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	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Pounds of waste material recycled.	978,000	448,000	453,000	520,000	600,000
Percentage of increase/decrease cost per pound	-7%	+42%	+2%	+15%	+16%
Pounds of household hazardous material collected and treated	375,996	381,081	475,500	500,000	500,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-1%	-30%	-40%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-20%	N/A	N/A	-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	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.9%	97.8%	98.4%	98.5%	98.5%
Percentage of collection mainlines cleaned per year	40%	25%	25%	25%	25%
Damage claim awards as a percentage of Division approved operating budget	0.01%	1.47%	0.20%	0.25%	0.25%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

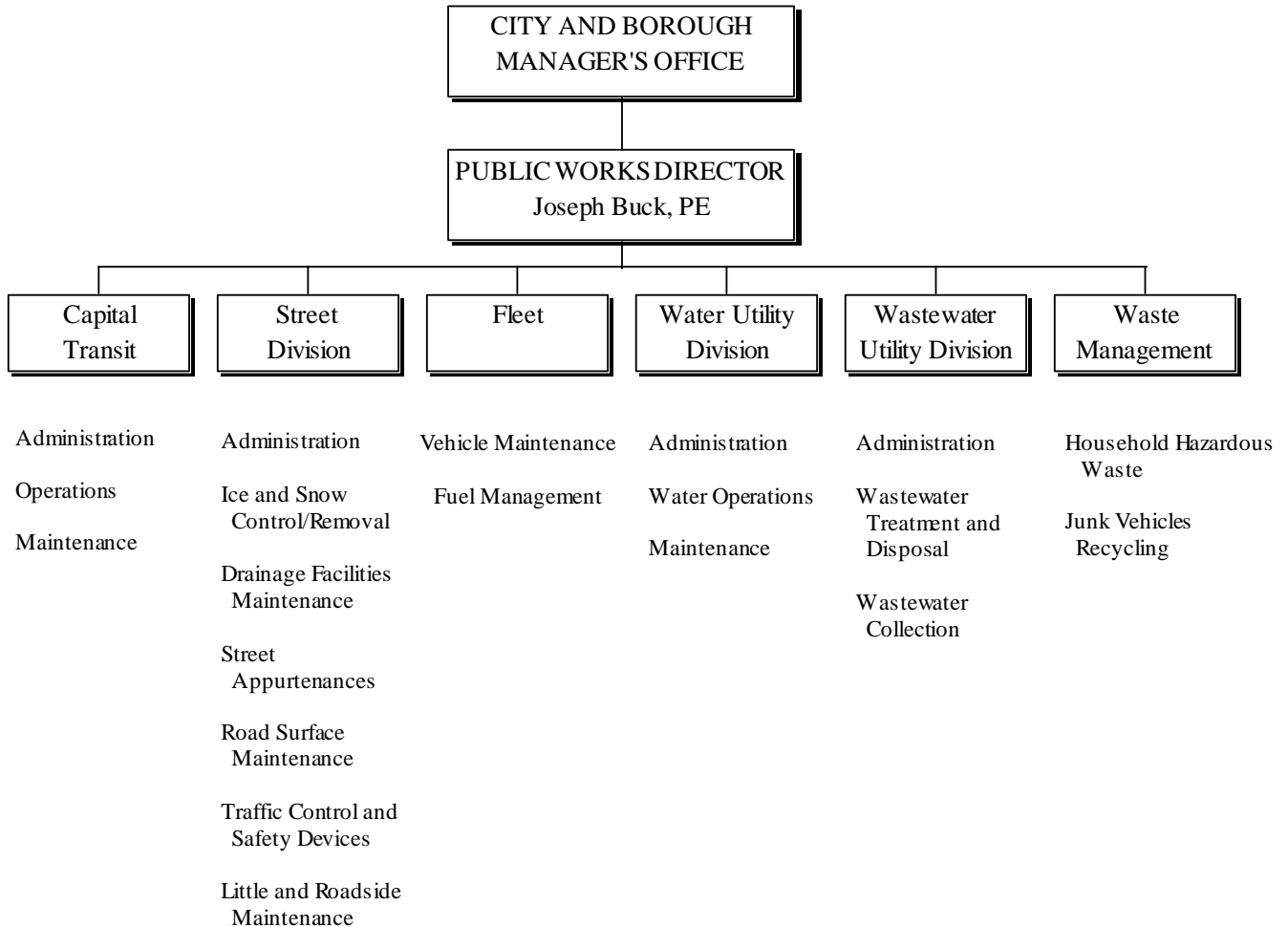
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	3.77	3.81	3.85	3.90	3.90
Percentage change increase/decrease from year to year	+6%	+1%	+1%	+1%	0%
Cost per thousand gallons to collect, treat, distribute and store	\$2.12	\$2.12	\$2.39	\$2.85	\$2.85
Percentage change increase/decrease to collect, treat, distribute and store water	-3%	0%	+13%	+19%	0%
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded	100%	100%	100%	100%	100%

PUBLIC WORKS ADMINISTRATION

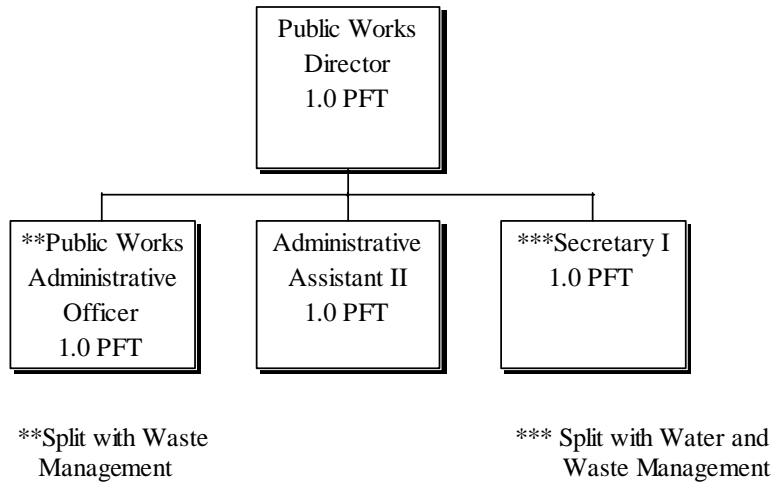
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



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

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 94,000	1.00	\$ 99,100	1.00	\$ 102,400
Public Works Admin Officer	0.50	30,100	0.50	\$ 31,400	0.50	\$ 32,500
Administrative Assistant I	1.00	45,600	1.00	\$ 47,800	1.00	\$ 45,900
Secretary I	0.22	8,300	0.22	\$ 8,600	0.22	\$ 9,000
Benefits	-	67,400	-	91,400	-	105,800
Total Budget	<u>2.72</u>	<u>\$ 245,400</u>	<u>2.72</u>	<u>\$ 278,300</u>	<u>2.72</u>	<u>\$ 295,600</u>

NOTES

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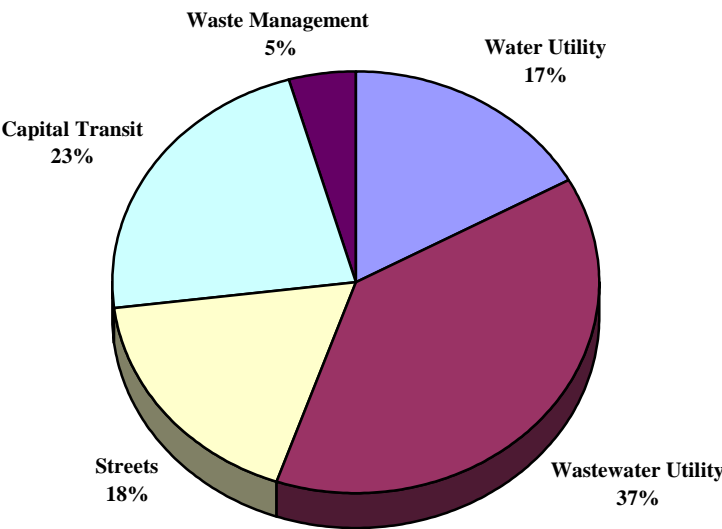
PUBLIC WORKS STREETS

MISSION STATEMENT

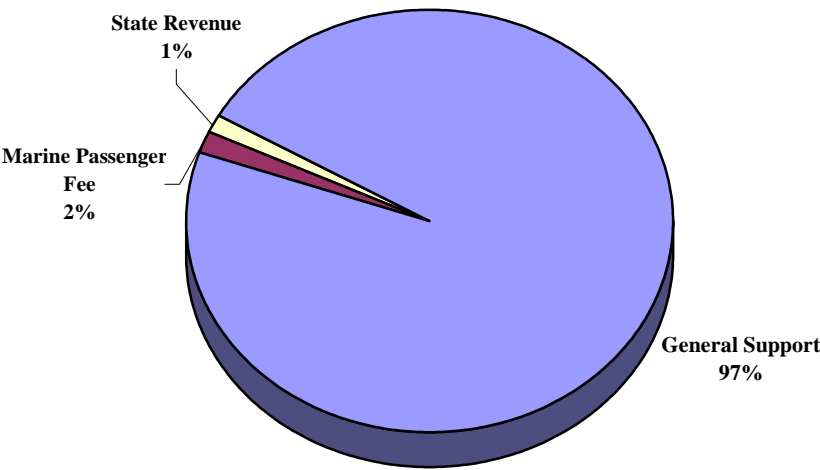
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR STREETS \$3,862,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,590,000	1,858,600	1,677,500	2,034,500	2,207,400
Commodities and Services	1,620,000	1,766,700	1,717,400	1,828,000	1,854,100
Total Expenditures	<u>3,210,000</u>	<u>3,625,300</u>	<u>3,394,900</u>	<u>3,862,500</u>	<u>4,061,500</u>
FUNDING SOURCES:					
State Shared Revenue	-	-	-	55,500	-
Support from:					
Marine Passenger Fee	48,000	70,000	70,000	67,000	71,400
Roaded Service Area	3,162,000	3,555,300	3,324,900	3,740,000	3,990,100
Total Funding Sources	<u>\$ 3,210,000</u>	<u>3,625,300</u>	<u>3,394,900</u>	<u>3,862,500</u>	<u>4,061,500</u>
STAFFING	23.00	23.92	23.92	23.92	23.92

Public Works' Street Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Public Works Streets Division's FY07 Adopted Budget is an increase of \$237,200 (6.5%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$199,000 (5.2%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$175,900 (9.5%) due to a negotiated wage increase and PERS and health care cost increases.
- Fuel costs increased by \$35,000 (44.9%) due to anticipated fuel prices.
- Equipment repair and parts increased by \$65,000 (16.3%) due to anticipated repairs.

FY08

- Personnel Services increased \$172,900 (8.5%) due to a negotiated wage increase and PERS and health care cost increases.

PUBLIC WORKS STREETS

CORE SERVICES

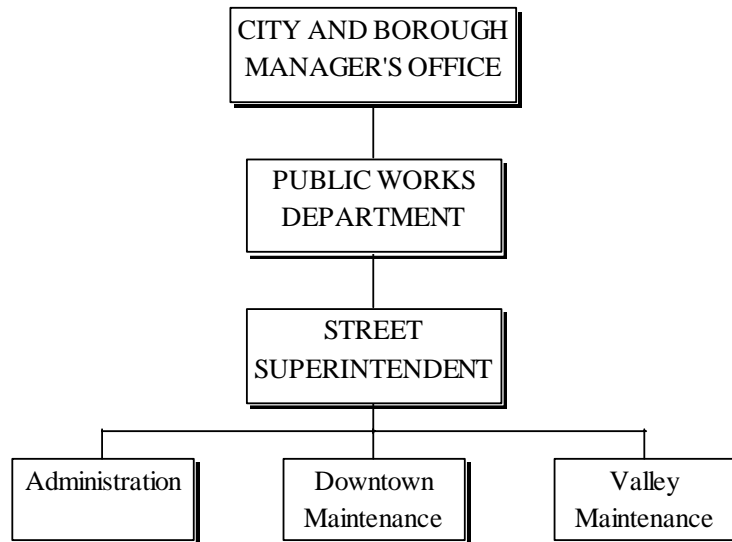
Streets Division

Includes: Downtown and Valley Street Maintenance Shops

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index.	34%	34%	35%	36%	36%
Percentage of paved roads compared to gravel roads	75%	78%	81%	82%	83%
Annual maintenance cost per lane mile	N/A	\$15,051	\$14,247	\$16,008	\$16,065

FUNCTIONAL ORGANIZATION CHART



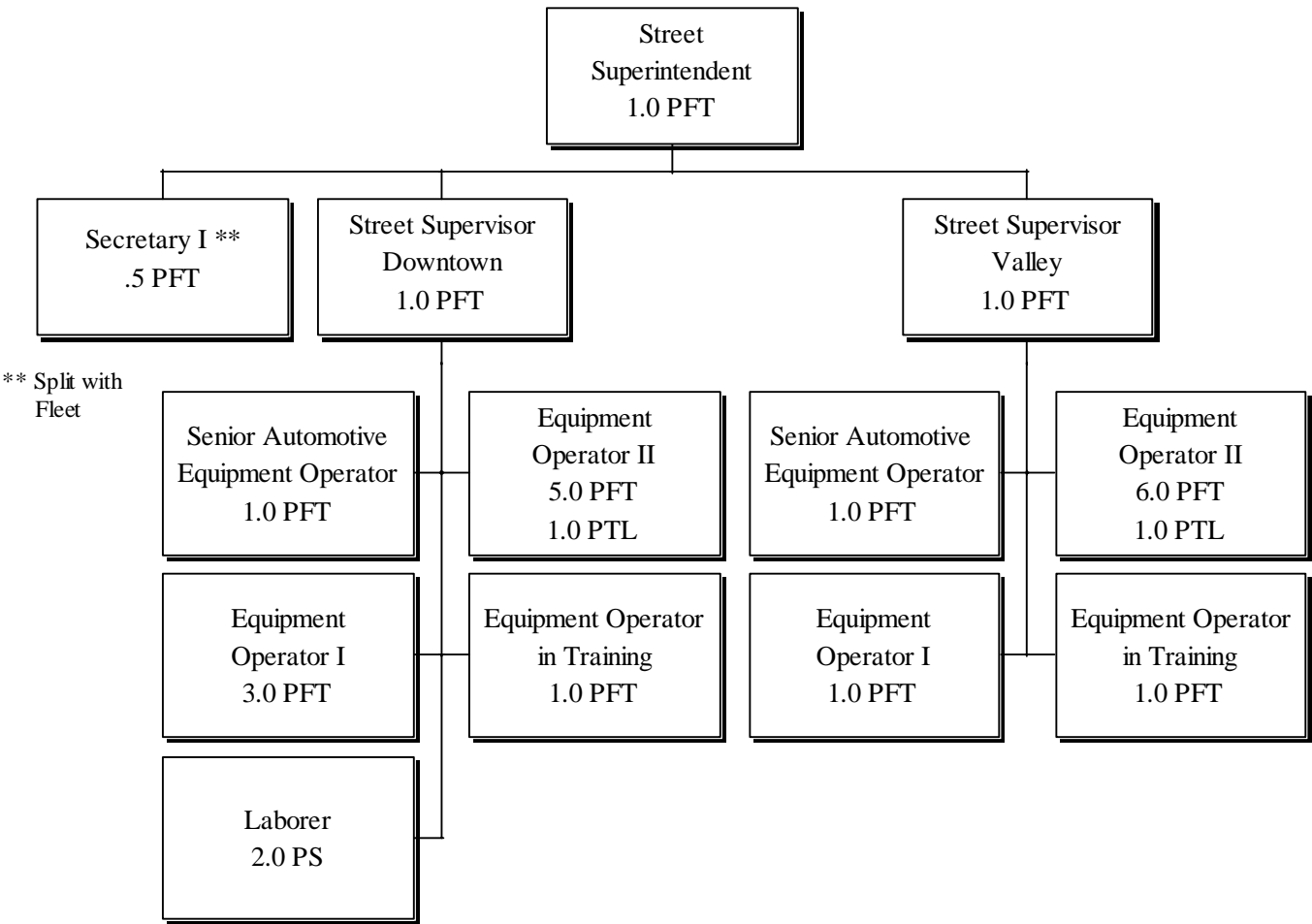
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS STREETS

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Streets Superintendent	1.00	\$ 77,000	1.00	\$ 81,300	1.00	\$ 83,900
Streets Maintenance Supervisor	2.00	128,000	2.00	135,100	2.00	139,400
Sr. Automotive Equip Operator	2.00	112,300	2.00	112,100	2.00	115,900
Equipment Operator II	11.50	556,000	11.50	554,100	11.50	580,400
Equipment Operator I	6.00	241,800	6.00	246,100	6.00	260,200
Seasonal Laborer	0.92	27,500	0.92	28,600	0.92	29,400
Secretary I	0.50	19,600	0.50	18,400	0.50	19,500
Snow Removal Temporaries	-	47,300	-	47,300	-	47,300
Work Force	-	49,000	-	50,100	-	53,200
Overtime	-	64,800	-	65,300	-	65,300
Benefits	-	554,100	-	716,700	-	835,200
Vacancy Factor	-	(18,800)	-	(20,600)	-	(22,300)
Total	23.92	\$ 1,858,600	23.92	\$ 2,034,500	23.92	\$ 2,207,400

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 5,000	13,500	13,000	15,000	16,200
Interdepartmental Charges	7,200	10,800	10,800	9,000	9,500
Support to Visitor Services:					
Centennial Hall	195,000	268,300	268,300	290,000	310,000
Juneau Convention and Visitors					
Bureau (JCVB) and Southeast					
Alaska Marketing Council	548,800	646,700	646,700	658,800	678,800
Total Expenditures	756,000	939,300	938,800	972,800	1,014,500
FUNDING SOURCES:					
Hotel Tax Revenue	914,000	900,000	955,000	955,000	970,000
Fund Balance (To) From	(158,000)	39,300	(16,200)	17,800	44,500
Total Funding Sources	\$ 756,000	939,300	938,800	972,800	1,014,500
FUND BALANCE	\$ 100,400	61,100	116,600	98,800	54,300

TOBACCO EXCISE TAX FUND

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 2,400	4,400	4,200	11,500	12,400
Interdepartmental Charges	1,900	3,500	3,500	6,900	7,300
Support to:					
Social Services Block Grants	275,000	331,000	331,000	315,000	320,000
Bartlett Regional Hospital	233,200	269,000	269,000	255,000	260,000
Total Expenditures	512,500	607,900	607,700	588,400	599,700
FUNDING SOURCES:					
Tobacco Excise Tax	702,100	580,000	480,000	555,000	570,000
Fund Balance (To) From	(189,600)	27,900	127,700	33,400	29,700
Total Funding Sources	\$ 512,500	607,900	607,700	588,400	599,700
FUND BALANCE	\$ 200,700	172,800	73,000	39,600	9,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 371,800	388,000	373,400	421,200	454,600
Interdepartmental Charges	297,400	310,700	310,700	251,900	266,600
Support to:					
Debt Service	293,600	1,660,200	1,660,200	-	-
General Fund - Areawide	14,640,500	11,829,700	11,829,700	9,545,000	10,010,000
Areawide Capital Projects	13,350,000	16,660,000	16,660,000	13,200,000	16,450,000
Eaglecrest	100,000	-	-	-	-
Fire Service Area	184,000	663,400	663,400	1,075,000	1,132,000
Roaded Service Area	2,560,000	5,757,400	5,757,400	9,900,000	10,393,000
Waste Management	171,700	-	-	-	-
Liquor Sales Tax to:					
Social Services Block Grants	110,000	120,800	120,800	120,800	120,800
Bartlett Regional Hospital	592,200	621,800	621,800	621,800	621,800
Total Expenditures	32,671,200	38,012,000	37,997,400	35,135,700	39,448,800
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	26,496,800	26,820,000	27,420,000	27,920,000	28,900,000
General Sales - 1%:					
JSD/BRH/Ice Rink	6,624,200	3,520,000	3,740,000	-	-
Various Capital Projects	-	3,125,000	3,125,000	6,980,000	7,225,000
Liquor Sales Tax	722,000	740,000	715,000	730,000	745,000
Miscellaneous	40,400	43,700	28,700	19,400	19,700
Fund Balance (To) From	(1,212,200)	3,763,300	2,968,700	(513,700)	2,559,100
Total Funding Sources	32,671,200	38,012,000	37,997,400	35,135,700	39,448,800
\$	11,261,400	7,498,100	8,292,700	8,806,400	6,247,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENDITURES:					
Interdepartmental Charges	\$ -	-	-	4,000	4,000
Support to:					
Port Debt Service	1,138,000	1,225,000	1,225,000	935,000	-
Capital Projects	-	1,262,000	1,262,000	1,200,000	-
Total Expenditures	1,138,000	2,487,000	2,487,000	2,139,000	4,000
FUNDING SOURCES:					
Port Development Fees	1,375,000	2,031,700	1,933,300	2,328,800	1,864,300
Fund Balance (To) From	(237,000)	455,300	553,700	(189,800)	(1,860,300)
Total Funding Sources	\$ 1,138,000	2,487,000	2,487,000	2,139,000	4,000
FUND BALANCE (DEFICIT)	\$ 465,400	10,100	(88,300)	101,500	1,961,800

LIBRARY MINOR CONTRIBUTIONS FUND

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENDITURES:					
Commodities and Services	\$ -	4,800	3,200	4,800	4,800
Total Expenditures	-	4,800	3,200	4,800	4,800
FUNDING SOURCES:					
Donations	4,300	4,800	5,800	5,000	5,000
Fund Balance To	(4,300)	-	(2,600)	(200)	(200)
Total Funding Sources	\$ -	4,800	3,200	4,800	4,800
FUND BALANCE	\$ 108,500	108,500	111,100	111,300	111,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Interdepartmental Charges	-	-	-	4,000	4,000
Support to:					
General Fund	1,033,000	1,161,000	1,161,000	1,080,200	1,058,500
Roaded Service Area	658,000	775,000	775,000	604,900	604,900
Fire Service Area	70,000	91,000	91,000	66,000	66,000
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	100,000	100,000	100,000	204,400	204,400
Capital Transit	275,000	131,000	131,000	138,000	138,000
Dock	71,000	75,800	75,800	-	-
Port Debt Service	375,800	300,000	300,000	-	-
Capital Projects	2,020,600	1,964,000	1,964,000	2,506,500	-
Available for Capital Projects	-	-	-	-	2,893,300
Total Expenditures	<u>4,603,400</u>	<u>4,597,800</u>	<u>4,597,800</u>	<u>4,604,000</u>	<u>4,969,100</u>
FUNDING SOURCES:					
Marine Passenger Fee	4,495,100	4,634,000	4,646,400	4,778,000	4,969,100
Support from:					
General Fund	25,300	-	-	-	-
Roaded Service Area	12,500	-	-	-	-
Dock	14,600	-	-	-	-
Fund Balance (To) From	55,900	(36,200)	(48,600)	(174,000)	-
Total Funding Sources	<u>\$ 4,603,400</u>	<u>4,597,800</u>	<u>4,597,800</u>	<u>4,604,000</u>	<u>4,969,100</u>
FUND BALANCE	\$ 162,500	198,700	211,100	385,100	385,100

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 35,950,700	38,513,600	38,357,800	42,236,900	44,361,400
Commodities & Services	28,716,600	30,188,400	30,838,900	31,924,100	33,632,500
Capital Outlay	994,500	907,900	1,123,600	2,084,100	935,100
Debt Service	2,359,700	2,777,400	2,736,200	4,039,000	4,307,600
Reserve Contribution	3,008,200	1,737,000	3,137,000	1,572,500	1,500,000
Support to Marine Passenger Fee	14,600	-	-	-	-
Support to Capital Projects	4,437,700	8,400,000	8,400,000	1,500,000	940,000
Total Expenses	75,482,000	82,524,300	84,593,500	83,356,600	85,676,600
FUNDING SOURCES:					
Interdepartmental Charges	-	-	-	8,000	8,000
User Fees	69,660,100	71,421,300	74,339,200	78,727,900	81,694,000
Rentals & Sales	2,714,500	2,628,900	2,761,500	2,791,100	2,826,100
Federal Revenues	160,800	170,400	176,600	199,900	206,300
State Revenues	378,000	305,000	387,200	649,100	406,400
Fines & Penalties	26,900	31,500	21,900	28,000	28,000
Interest	926,900	738,200	1,054,200	1,085,100	1,167,200
Support from :					
Sales Tax	171,700	-	-	-	-
Liquor Tax	592,200	621,800	621,800	621,800	621,800
Tobacco Excise Tax	233,200	269,000	269,000	255,000	260,000
General Fund for bond payment	594,800	593,000	593,000	-	-
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
Fire Service Area	-	-	-	100,000	150,000
Marine Passanger Fees	71,000	75,800	75,800	-	-
Support from Capital Projects	-	-	-	50,000	-
Special Assessments	25,000	1,000	2,400	31,400	-
Equity (To) From Fund Balance	(268,500)	5,473,000	4,095,500	(1,386,100)	(1,886,600)
Total Funding Sources	\$ 75,482,000	82,524,300	84,593,500	83,356,600	85,676,600
STAFFING	455.67	470.51	470.51	490.48	490.48

NOTES

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AIRPORT

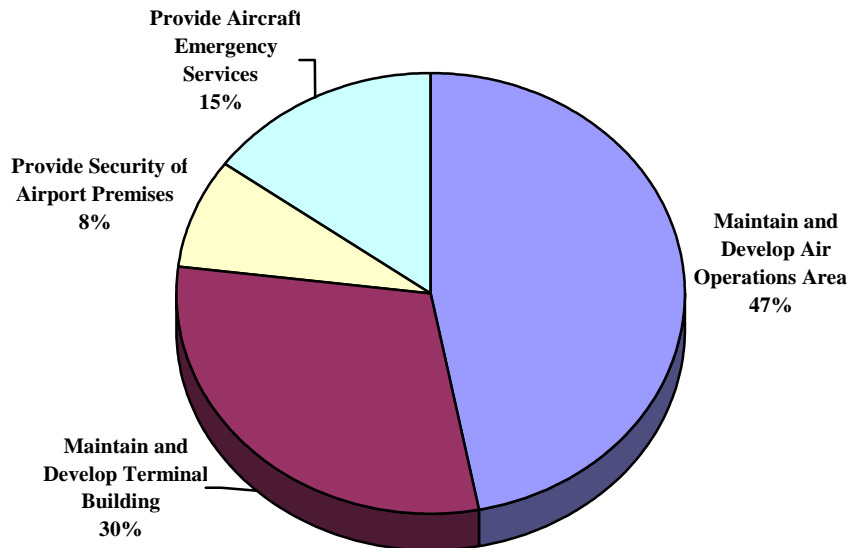
MISSION STATEMENT

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

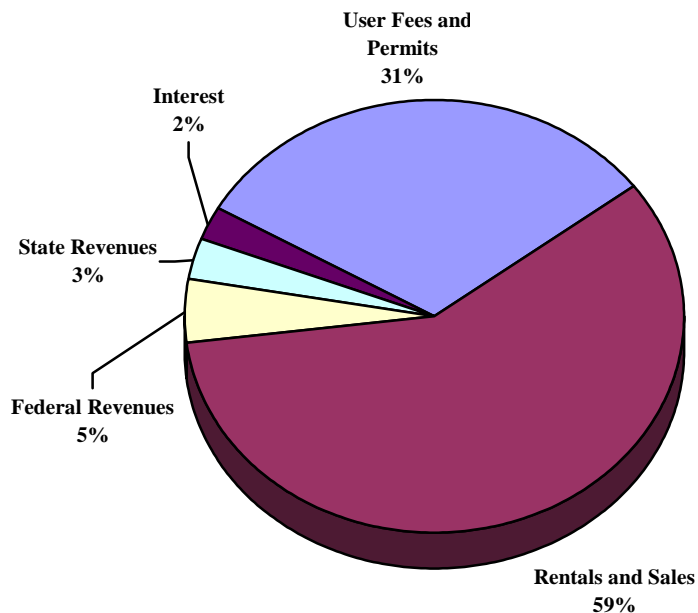
FY07 BUDGET

\$4,105,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,572,000	1,664,600	1,629,800	1,859,200	1,991,000
Commodities & Services	2,037,200	2,281,100	2,316,900	2,108,100	2,347,800
Capital Outlay	-	72,000	71,000	66,000	66,000
Debt Service	60,000	-	-	-	-
Support to Capital Projects	31,500	-	-	-	-
Contingency	8,200	37,000	37,000	72,500	-
Total Expenses	3,708,900	4,054,700	4,054,700	4,105,800	4,404,800
FUNDING SOURCES:					
User Fees and Permits	1,282,700	1,260,800	1,304,400	1,305,600	1,310,700
Rentals and Sales	2,441,100	2,420,700	2,413,600	2,433,200	2,463,200
Federal Revenues	160,800	170,400	176,600	199,900	206,300
State Shared Revenues	79,800	80,000	80,000	132,500	80,000
Fines and Penalties	1,800	5,000	1,900	3,000	3,000
Interest-Investment/Delinquencies	79,700	78,700	96,500	99,000	106,600
Equity (To) From Fund Balance	(337,000)	39,100	(18,300)	(67,400)	235,000
Total Funding Sources	\$ 3,708,900	4,054,700	4,054,700	4,105,800	4,404,800
STAFFING	22.63	22.30	22.30	22.30	22.30
FUND BALANCE	\$ 2,652,100	2,613,000	2,670,400	2,737,800	2,502,800

BUDGET HIGHLIGHT

The Airport FY07 Adopted Budget is an increase of \$51,100 (1.3%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$299,000 (7.3%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$194,600 (11.7%), due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services decreased \$173,000 (7.6%). Airfield Maintenance purchased a large quantity of chemicals late in FY06, which will provide sufficient quantities for FY07.
- Contingency (capital reserve/emergency maintenance) increased \$35,500 (96.0%). The Airport's goal is to place \$200,000 in this account annually, however, the Airport is not able to achieve this goal in FY07 due to other budgetary needs.

AIRPORT

BUDGET HIGHLIGHT, CONTINUED

FY08

- Personnel Services is projecting an increase of \$131,800 (7.1%) due to PERS and health care cost increases.
- Commodities and Services is projected to increase by \$239,700 (11.4%). FY08 projections for Airfield Maintenance chemicals purchases return to historic annual levels after FY07.
- No contribution to the contingency (capital reserve/emergency maintenance) is budgeted for FY08 because the Airport is projecting to use over \$200,000 in fund balance. This decision will be reviewed when the FY08 budget is revised.

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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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] = %	33%	7%	10%	50%	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%)	80%	82%	85%	85%	90%
Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)	80%	70%	80%	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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)	90%	95%	95%	100%	100%
Maximum 24-hour response time to assess or repair terminal building malfunctions or breakdowns. Target 100% response time within 24 hours.	100%	100%	100%	100%	100%
Occupancy rate at or above 95% of leasable terminal space. Target: 95 – 100%	85%	85%	99%	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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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	100%	70%	70%	100%	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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Rates and charges model assessed for current budget at least 2 times per year. Target: 2 (100%)	50%	100%	100%	100%	100%
Fiscal year-end budget expenses do not exceed revenue Target: 100%	100%	100%	100%	100%	94%

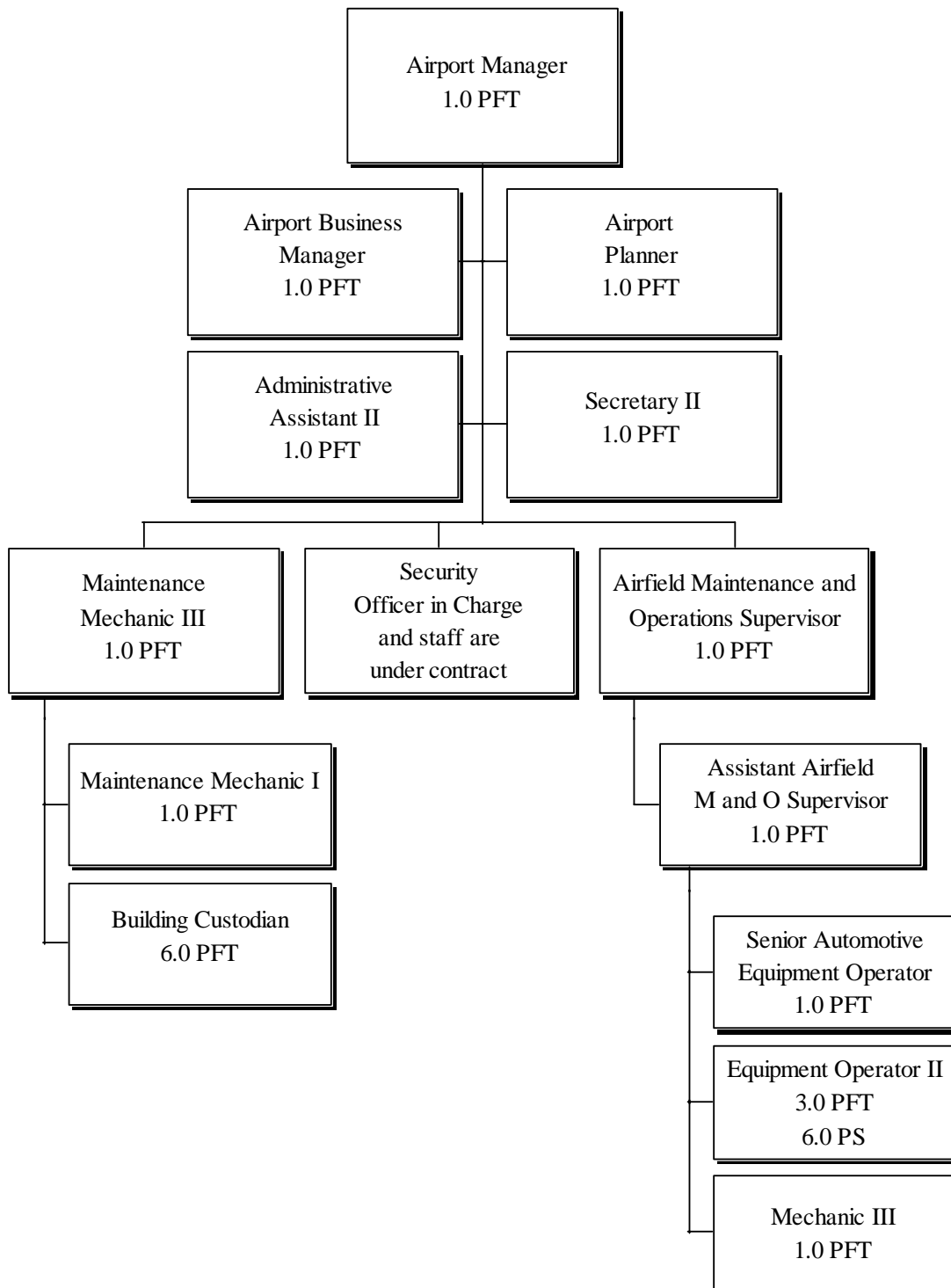
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



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

AIRPORT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 95,700	1.00	\$ 99,400	1.00	\$ 104,200
Airport Business Manager	1.00	59,200	1.00	61,400	1.00	64,600
Airport Planner	1.00	57,200	1.00	60,000	1.00	63,200
Secretary II	1.00	42,500	1.00	42,400	1.00	43,700
Administrative Assistant II	1.00	41,000	1.00	44,800	1.00	48,300
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	120,400	-	163,700	-	191,700
Salaries charged to CIPs	-	(30,000)	-	(5,000)	-	(5,000)
Total	<u>5.00</u>	<u>387,000</u>	<u>5.00</u>	<u>467,700</u>	<u>5.00</u>	<u>511,700</u>
Terminal Operations:						
Maintenance Mechanic III	1.00	55,500	1.00	57,900	1.00	60,500
Maintenance Mechanic I	1.00	49,000	1.00	51,600	1.00	53,400
Building Custodian	6.00	199,300	6.00	205,100	6.00	215,100
Overtime	-	3,500	-	-	-	-
Benefits	-	153,600	-	203,400	-	238,400
Total	<u>8.00</u>	<u>460,900</u>	<u>8.00</u>	<u>518,000</u>	<u>8.00</u>	<u>567,400</u>
Airfield Maintenance:						
Airport M&O Supervisor	1.00	64,600	1.00	71,000	1.00	71,000
Asst Airport M&O Supervisor	1.00	58,000	1.00	54,800	1.00	54,800
Sr. Equipment Operator	1.00	50,800	1.00	52,900	1.00	52,900
Equipment Operator II	5.30	260,300	5.30	252,500	5.30	252,500
Automotive Mechanic III	1.00	52,000	1.00	53,900	1.00	53,900
Overtime	-	70,000	-	60,000	-	60,000
Benefits	-	229,500	-	297,300	-	334,100
Manpower	-	23,500	-	31,100	-	32,700
Total	<u>9.30</u>	<u>808,700</u>	<u>9.30</u>	<u>873,500</u>	<u>9.30</u>	<u>911,900</u>
Engineering Activities:						
Manpower	-	<u>8,000</u>	-	-	-	-
Total Budget	<u>22.30</u>	<u>\$ 1,664,600</u>	<u>22.30</u>	<u>\$ 1,859,200</u>	<u>22.30</u>	<u>\$ 1,991,000</u>

NOTES

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DOCKS

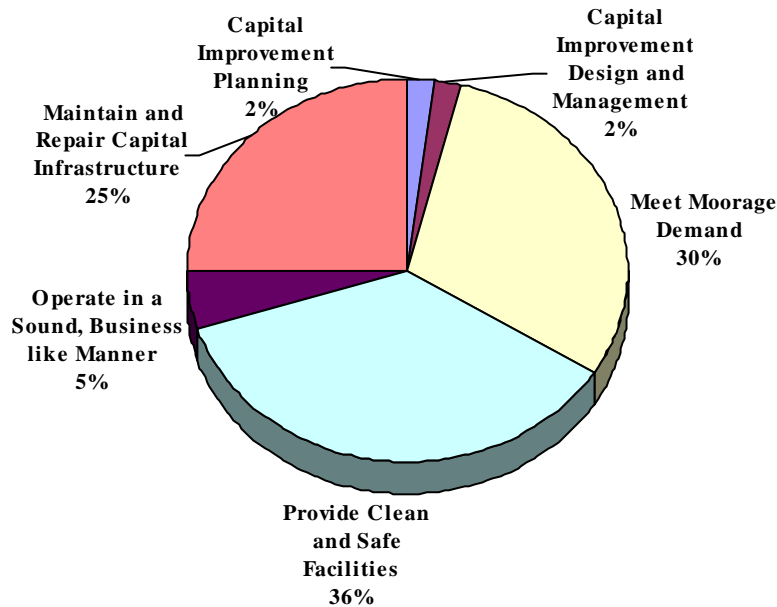
DOCKS MISSION STATEMENT

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.

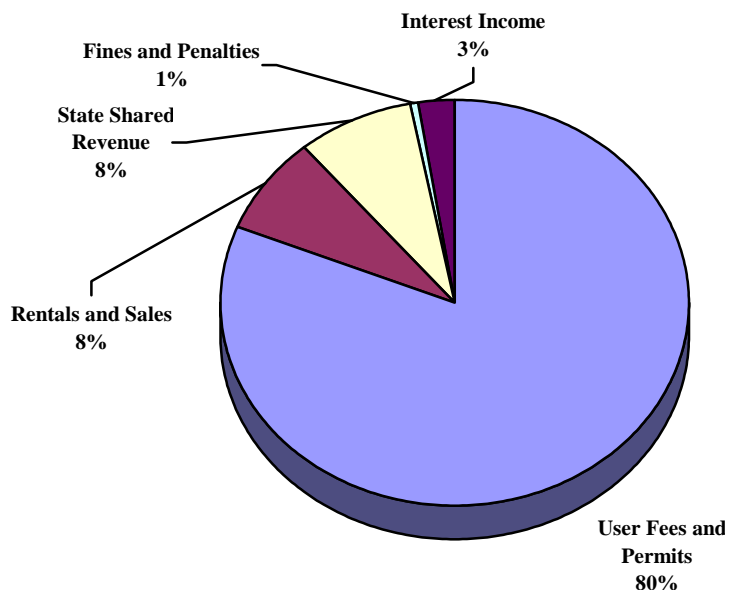
FY07 BUDGET FOR DOCKS

\$1,230,400

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 488,400	603,000	540,000	593,400	669,300
Commodities and Services	416,400	525,100	520,600	620,500	645,500
Capital Outlay	-	15,000	15,000	16,500	17,500
Support to:					
Marine Passenger Fee	14,600	-	-	-	-
Capital Projects	500,000	-	-	-	-
Total Expenses	1,419,400	1,143,100	1,075,600	1,230,400	1,332,300
FUNDING SOURCES:					
Interdepartmental Charges	-	-	-	8,000	8,000
User Fees and Permits	1,551,700	1,532,000	1,425,100	1,380,000	1,380,000
State Shared Revenue	-	-	-	33,200	-
Rentals	76,100	76,100	166,100	166,100	166,100
Interest	70,700	56,300	85,500	88,100	94,800
Support from Marine Passenger Fee	71,000	75,800	75,800	-	-
Equity To Fund Balance	(350,100)	(597,100)	(676,900)	(445,000)	(316,600)
Total Funding Sources	\$ 1,419,400	1,143,100	1,075,600	1,230,400	1,332,300
STAFFING	8.99	11.29	11.29	8.86	8.86
FUND BALANCE	\$ 1,550,000	2,147,100	2,226,900	2,671,900	2,988,500

BUDGET HIGHLIGHT

The Docks FY07 Adopted Budget is an increase of \$87,300 (7.6%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$101,900 (8.3%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services decreased \$9,600 (1.6%) due to a combination negotiated wage increase and PERS and health care cost increases and the removal of the Crossing Guard program from the Docks Fund. The Crossing Guard program has been privatized.
- Commodities and Services increased \$95,400 (18.2%) due to increases on several areas. The most significant increase is for several repairs of Docks facilities for \$30,000. In addition, insurance costs increased \$26,300, full cost allocation charges increased by \$12,300 and the Board contingency increased \$15,000.
- User Fees and Permits decreased \$152,000 (9.9%) due to the loss of one cruise ship docking revenues beginning in the 2006 tourism season (May 2006 through September 2006).

FY08

- Personnel Services increased \$75,900 (12.8%) due to PERS and health care cost increases.

DOCKS

CORE SERVICES

Capital Improvement Planning

Includes: Port Director and Port Engineer

Services Provided to: Docks and Harbors Board

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of capital infrastructure that is reviewed by the Board for adequacy.	50%	75%	10%	100%	100%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	100%	100%	100%	100%	100%
% of unmet user needs that are addressed by Board action	65%	75%	75%	75%	75%

Capital Improvement Design and Management

Includes: Port Director and Port Engineer

Services Provided to: Docks and Harbors Board

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of projects on schedule each year	50%	95%	95%	100%	100%
% of projects w/ expenditures <= appropriations each yr.	100%	100%	100%	100%	100%

Meet Moorage Demand

Includes: Harbormaster

Services Provided to: Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of vessels denied moorage.	-	-	-	-	-
Number of vessels on moorage waiting list	220	225	150	125	125

Provide Clean, Safe facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the public.

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of valid complaints	5	10	10	5	5
Number of accidents	1-	-	10	0	0
Number of valid compliments	50	150	100	100	100

Operate in a Sound, Business-like manner

Includes: Port Director, Harbormaster

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

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Number of billing errors.	100	25	50	50	50
% of actual revenues versus budgeted revenues	94.8%	95%	107%	100%	100%
% of revenue growth	1%	-5%	25%	25%	25%
Number of audit irregularities	4	0	0	0	0

DOCKS

CORE SERVICES, CONTINUED

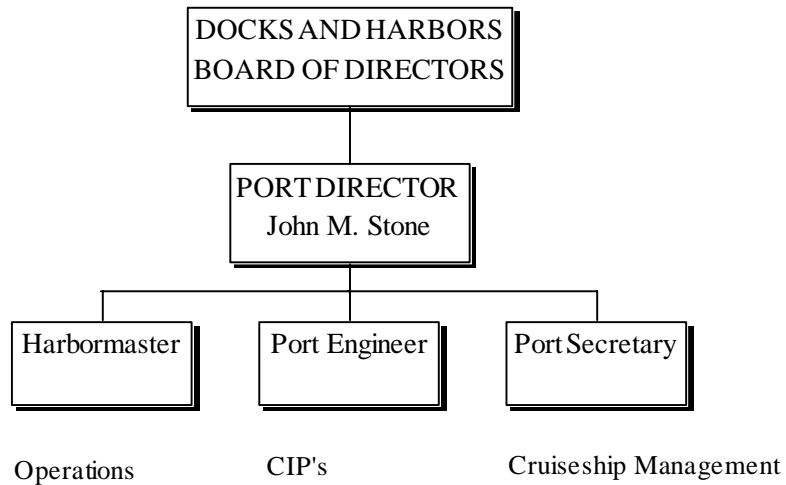
Maintain and Repair Capital Infrastructure

Includes: Port Engineer and Harbormaster

Services Provided to: Public

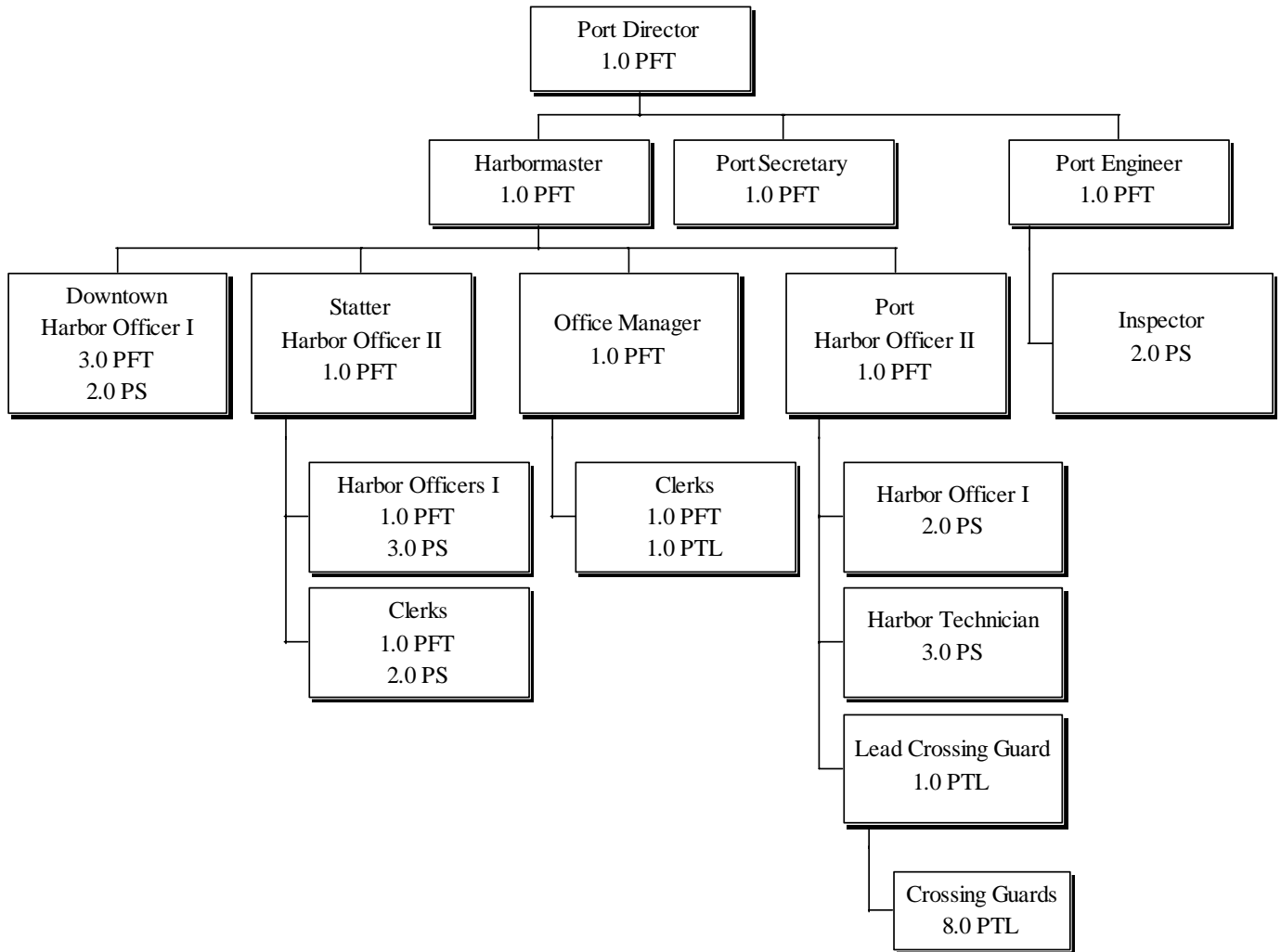
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
% of deferred maintenance completed	<10%	5%	25%	25%	40%
% of repair-related complaints responded to within 24 hours	75%	60%	75%	75%	75%

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART



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

DOCKS

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Operations:						
Port Director (1)	0.75	\$ 69,500	0.50	\$ 50,500	0.50	53,400
Harbormaster	0.50	31,800	0.50	35,000	0.50	36,300
Port Engineer	1.00	72,300	1.00	76,800	1.00	82,000
Construction Inspector (2)	0.50	34,000	1.00	73,700	1.00	77,500
Construction Engineer (2)	0.50	34,000	-	-	-	-
Secretary	1.00	51,100	1.00	49,900	1.00	49,000
Harbor Officer II (3)	0.50	27,900	-	-	-	-
Operations Maintenance Supervisor (3)	-	-	0.50	32,000	0.50	33,600
Harbor Officer I	3.94	170,000	3.94	175,300	3.94	180,900
Harbor Tech - Port	0.42	11,600	0.42	14,600	0.42	14,000
Shift Differential	-	2,700	-	23,700	-	24,000
Overtime	-	14,000	-	6,800	-	7,000
Lead Crossing Guard (4)	0.42	11,000	-	-	-	-
Crossing Guards (4)	1.76	40,500	-	-	-	-
Benefits	-	223,400	-	275,400	-	354,400
Reimbursement from Capital Projects	-	(190,800)	-	(220,300)	-	(242,800)
Total Budget	<u>11.29</u>	<u>\$ 603,000</u>	<u>8.86</u>	<u>\$ 593,400</u>	<u>8.86</u>	<u>\$ 669,300</u>

(1) The Port Director position is shared between the Docks and Harbors departments. The allocation has been changed to better reflect the Director's time spent on each department

(2) This position was reclassified from a Construction Engineer to Construction Inspector at the direction of the Personnel Department.

(3) These positions were reclassified from Harbor Officer III's to Operations Maintenance Supervisors at the direction of the Personnel Department.

(4) The Crossing Guard program is no longer included in the Docks Department.

HARBORS

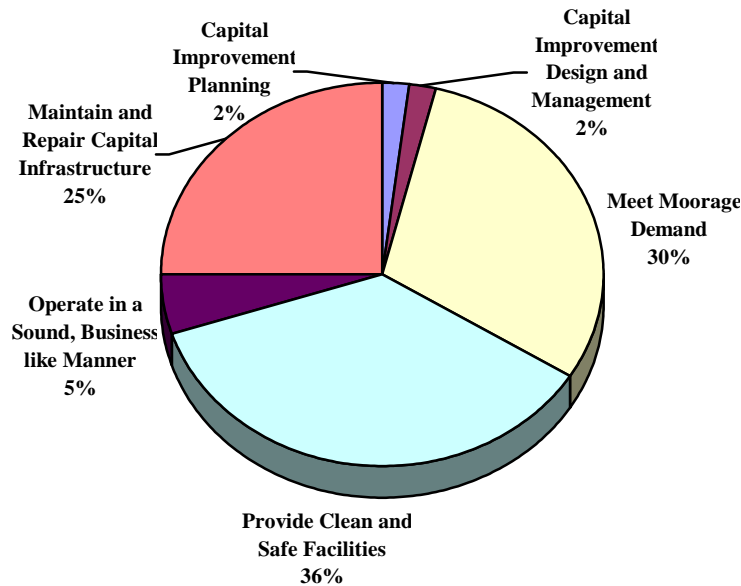
HARBORS MISSION STATEMENT

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.

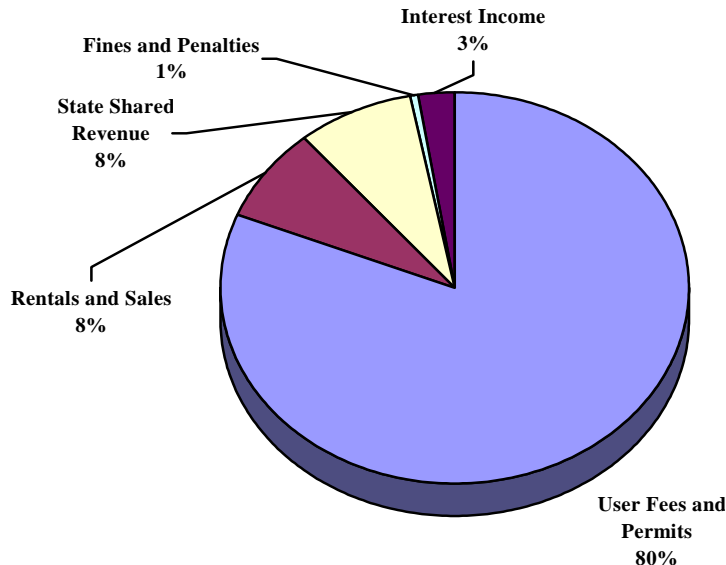
FY07 BUDGET FOR HARBORS

\$2,746,300

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY05 Actuals	FY06 Amended Budget	FY06 Projected Actuals	FY07 Adopted Budget	FY08 Approved Budget
EXPENSES:					
Personnel Services	\$ 1,038,400	1,008,900	1,050,000	1,114,200	1,230,900
Commodities and Services	918,300	956,600	919,500	982,000	1,006,900
Capital Outlay	-	27,900	15,000	15,000	15,000
Debt Service	-	209,100	209,100	635,100	816,100
Support to Capital Projects	-	30,000	30,000	-	-
Total Expenses	1,956,700	2,232,500	2,223,600	2,746,300	3,068,900
FUNDING SOURCES:					
User Fees and Permits	1,576,800	1,838,800	2,006,100	2,392,000	2,786,200
Rentals and Sales	197,300	132,100	181,800	191,800	196,800
State Shared Revenue	298,200	225,000	307,200	340,900	326,400
Fines and Penalties	25,100	26,500	20,000	25,000	25,000
Interest Income	26,400	52,400	30,100	30,600	32,000
Equity To Fund Balance	(167,100)	(42,300)	(321,600)	(234,000)	(297,500)
Total Funding Sources	\$ 1,956,700	2,232,500	2,223,600	2,746,300	3,068,900
STAFFING	11.29	12.59	12.59	12.84	12.84
FUND BALANCE	\$ 406,400	448,700	728,000	962,000	1,259,500

BUDGET HIGHLIGHT

The Harbors FY07 Adopted Budget is an increase of \$513,800 (23.0%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$322,600 (11.8%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$105,300 (10.4%) due to a negotiated wage increase and PERS and health care cost increases.
- Debt Service increased \$426,000 (203.7%) due to revenue bond repayment.
- User Fees and Permits increased \$553,200 (30.1%) due to approved fee increases.

FY08

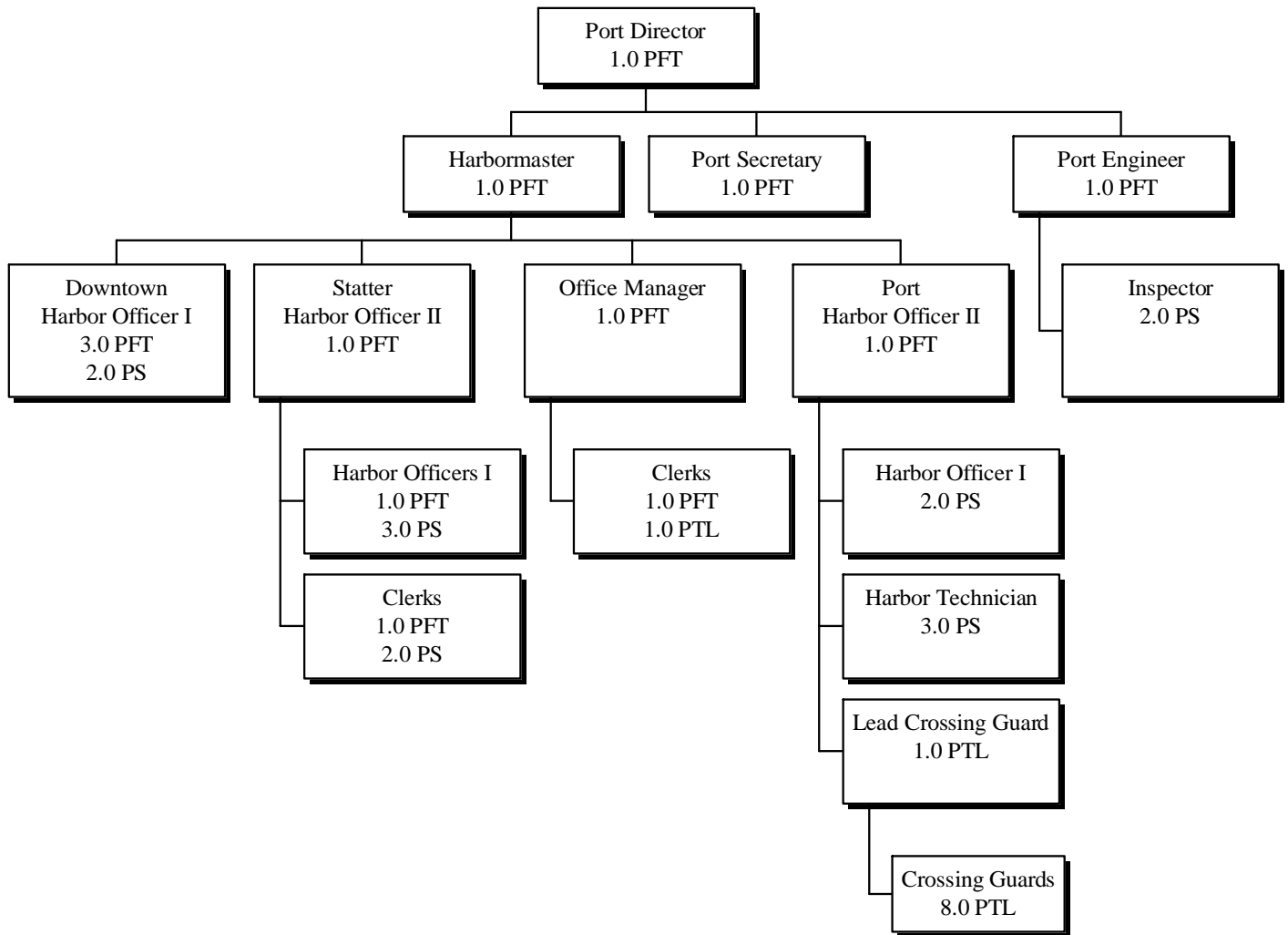
- Personnel Services is projected to increase \$116,700 (10.5%) due to PERS and health care cost increases.
- Debt Service is projected to increase \$181,000 (285.0%) due to revenue bond repayment.
- User Fees and Permits are projected to increase \$394,200 (16.5%) due to a continuation of approved fee increases.

CORE SERVICES

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

HARBORS

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



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

HARBORS

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director (1)	0.25	\$ 23,200	0.50	\$ 50,400	0.50	53,500
Harbormaster	0.50	31,800	0.50	35,000	0.50	36,200
Harbor Office Manager	1.00	61,400	1.00	61,200	1.00	61,600
Operations Maintenance (2)	1.00	61,400	-	-	-	-
Operations Maintenance Supervisor (2)	-	-	1.50	97,900	1.50	101,800
Clerk (2)	2.00	77,800	-	-	-	-
Harbor Office Assistant III (2)			2.00	73,600	2.00	76,800
Harbor Officer II (2)	1.50	84,200	-	-	-	-
Harbor Officer I (2)	5.92	297,800	6.50	326,800	6.50	354,300
Harbor Technician	0.42	9,900	0.84	26,400	0.84	27,400
Shift Differential	-	35,400	-	45,400	-	45,800
Overtime	-	35,000	-	22,500	-	23,500
Benefits	-	291,000	-	375,000	-	450,000
Total	12.59	\$ 1,008,900	12.84	\$ 1,114,200	12.84	\$ 1,230,900

(1) The Port Director position is shared between the Docks and Harbors departments. The allocation has been changed to better reflect the Director's time spent on each department

(2) These positions were reclassified as the direction of the Personnel Department.

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.

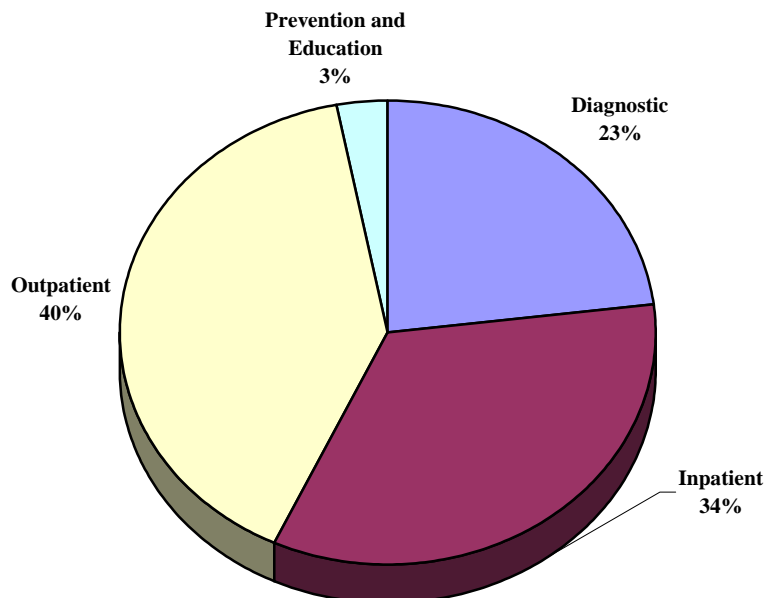
We want to make sure that the people and communities of Northern Southeast Alaska can depend on Bartlett Regional Hospital for their health care needs.

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

FY07 BUDGET

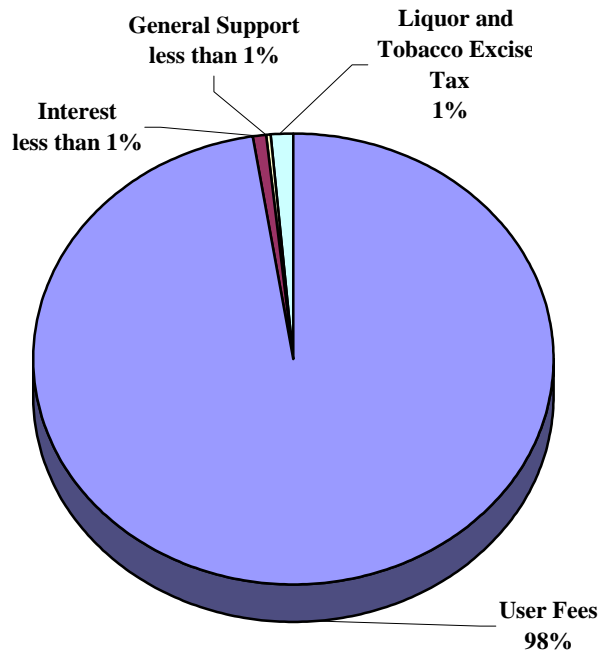
\$62,273,000

CORE SERVICES



HOSPITAL

FUNDING SOURCES



See the Glossary for definitions of terms.

HOSPITAL

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 28,939,000	31,070,000	30,990,700	33,705,100	35,053,300
Commodities and Services	20,729,500	22,222,300	22,306,100	22,969,200	24,347,400
Capital Outlay	951,100	800,000	800,000	1,650,000	500,000
Reserve Contribution	3,000,000	3,100,000	3,100,000	1,500,000	1,500,000
Debt Service	1,472,000	1,290,600	1,286,100	2,448,700	2,536,900
Support to Capital Projects	-	5,200,000	5,200,000	-	-
Total Expenses	55,091,600	63,682,900	63,682,900	62,273,000	63,937,600
FUNDING SOURCES:					
User Fees	53,636,600	55,196,900	57,960,500	61,980,600	64,451,700
Interest	413,800	232,100	440,400	453,600	488,400
Support from:					
General Fund for bond payment	594,800	593,000	593,000	-	-
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Liquor Tax	592,200	621,800	621,800	621,800	621,800
Tobacco Excise Tax	233,200	269,000	269,000	255,000	260,000
Equity From (To) Fund Balance	(574,400)	6,574,700	3,602,800	(1,233,400)	(2,079,700)
Total Funding Sources	\$ 55,091,600	63,682,900	63,682,900	62,273,000	63,937,600
STAFFING	362.48	374.05	374.05	396.20	396.20
FUND BALANCE	\$ 12,332,800	5,758,100	8,730,000	9,963,400	12,043,100

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY07 Adopted Budget is a decrease of \$1,409,900 (2.2%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$1,664,600 (2.7%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services is budgeted to increase by \$2,635,100 (8.5%), due to increased staffing to operate the expanded facility, a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services is estimated to increase \$746,900 (3.4%) due to increase use of fuel oil and electricity for the expanded facilities, as well as increased fuel prices.
- Capital Outlay is projected to increase by \$850,000 (106%) due to the projected acquisition of new Magnetic Resonance Imaging (MRI) equipment.

HOSPITAL

BUDGET HIGHLIGHT, CONTINUED

- Reserve Contribution is budgeted to decrease by \$1,600,000 (51.6%). The BRH Board of Directors uses this category to designate funds for future projects for budgetary purposes only. Actual support to capital projects does not occur until the Assembly approves the transfer to a specific capital project.
- Debt Service will increase \$1,158,100 (89.7%). Through FY06, interest from 2004 revenue bond had been paid out of the related capital project. Funds in the capital project to pay revenue bond interest will be depleted in FY06. Beginning in FY07, interest will be paid out of BRH operations.
- User Fees are anticipated to increase \$6,783,700 (12.3%) due to increased usage resulting from the expanded BRH facility and a 4.75% rate increase.

FY08

- Personnel Services are estimated to increase \$1,348,200 (4.0%) due to PERS and health care cost increases.
- Commodities and Services are estimated to increase \$1,378,200 (6.0%) due to projected increased prices on drugs, fuel, electricity and insurance.
- Capital Outlay is estimated to decrease \$1,150,000 (69.7%). On average, BRH purchases new MRI equipment every other year causing large fluctuations from year to year.
- User Fees are anticipated to increase \$2,471,100 due to a 4.0% rate increase.

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>FY04</i> <i>Actuals</i> Conditional Accreditation	<i>FY05</i> <i>Actuals</i> Full Accreditation	<i>FY06</i> <i>Projected</i> Full Accreditation	<i>FY07</i> <i>Projected</i> Full Accreditation	<i>FY08</i> <i>Projected</i> Full Accreditation
JCAHO Results					
OSHA injury rate	.033	.039	.033	.033	.033
Nosocomial infection rate	.0081	.0091	.0075	.0075	.0075
Patient satisfaction survey	86.64	86.55	85.92	86.00	86.00
Turnover rate	12.1%	12.5%	30.0%	15%	15%
Vacancy rate	5.1%	5.3%	4.0%	4.5%	4.5%
Staff hours per APD	26.6	25.1	26.9	28.9	28.9
Total margin	4.99%	4.82%	5.80%	0.59%	0.59%
Expense per APD	\$1,730.61	\$1,709.65	\$1,830.70	\$1,922.64	\$1,922.64

HOSPITAL

CORE SERVICES, CONTINUED

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>FY04</i> <i>Actuals</i> Conditional Accreditation	<i>FY05</i> <i>Actuals</i> Full Accreditation	<i>FY06</i> <i>Projected</i> Full Accreditation	<i>FY07</i> <i>Projected</i> Full Accreditation	<i>FY08</i> <i>Projected</i> Full Accreditation
JCAHO Results					
Physician Recruitment					
OSHA injury rate	.033	.039	.033	.033	.033
Nosocomial infection rate	.0081	.0091	.0075	.0075	.0075
Patient satisfaction survey	86.64	86.55	85.92	86.00	86.00
Turnover rate	12.1%	12.5%	30.0%	15%	15%
Vacancy rate	5.1%	5.3%	4.0%	4.5%	4.5%
Average daily census	33.8	33.3	32.7	34.1	
Staff hours per APD	26.6	25.1	26.9	28.9	28.9
Total margin	4.99%	4.82%	5.80%	0.59%	0.59%
Expense per APD	\$1,730.61	\$1,709.65	\$1,830.70	\$1,922.64	\$1,922.64

Outpatient Treatment

Includes: Physical Rehab, Chemical Dependency, Surgical Day Care

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY04</i> <i>Actuals</i> Conditional Accreditation	<i>FY05</i> <i>Actuals</i> Full Accreditation	<i>FY06</i> <i>Projected</i> Full Accreditation	<i>FY07</i> <i>Projected</i> Full Accreditation	<i>FY08</i> <i>Projected</i> Full Accreditation
JCAHO Results					
Physician Recruitment					
OSHA injury rate	.033	.039	.033	.033	.033
Nosocomial infection rate	.0081	.0091	.0075	.0075	.0075
Patient satisfaction survey	86.64	86.55	85.92	86.00	86.00
Turnover rate	12.1%	12.5%	30.0%	15%	15%
Vacancy rate	5.1%	5.3%	4.0%	4.5%	4.5%
Staff hours per APD	26.6	25.1	26.9	28.9	28.9
Total margin	4.99%	4.82%	5.80%	0.59%	0.59%
Expense per APD	\$1,730.61	\$1,709.65	\$1,830.70	\$1,922.64	\$1,922.64

Prevention/Education

Includes: Kidsafe, Health Fairs

Services Provided to: Community

Key Measures	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Actuals</i>	<i>FY06</i> <i>Projected</i>	<i>FY07</i> <i>Projected</i>	<i>FY08</i> <i>Projected</i>
Number of people participating (Kidsafe every other year)	325	N/A	-	-	-

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</i> <i>Actuals</i>	<i>FY03</i> <i>Actuals</i>	<i>FY04</i> <i>Projected</i>	<i>FY05</i> <i>Projected</i>	<i>FY06</i> <i>Projected</i>
JCAHO Results		No survey	Conditional Accreditation Needs filled	Accredited	Accredited
Physician Recruitment				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

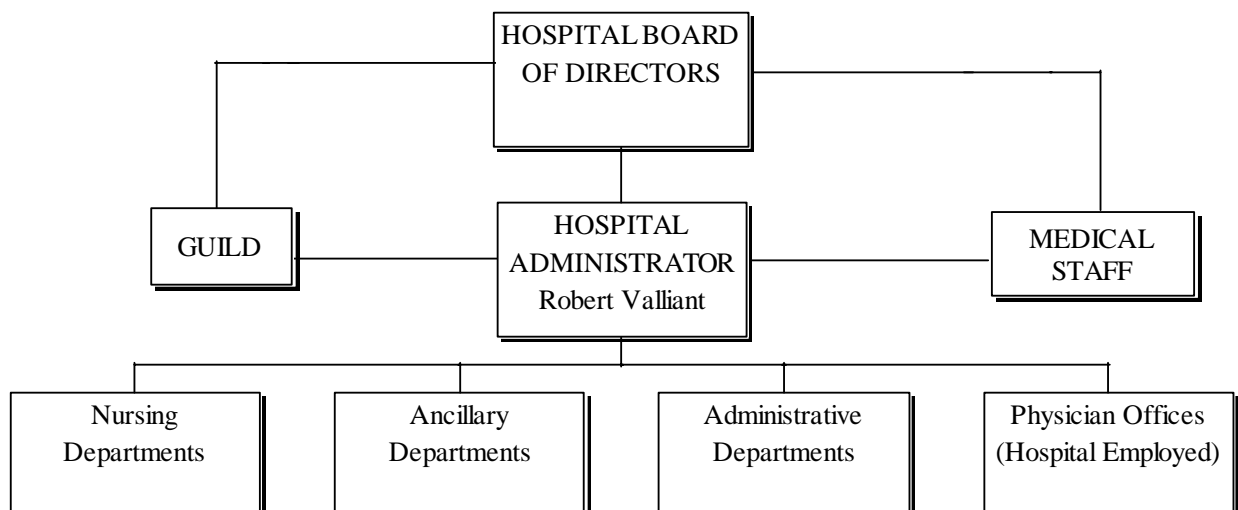
Prevention/Education

Includes: Kidsafe, Health Fairs

Services Provided to: Community

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

FUNCTIONAL ORGANIZATION CHART



HOSPITAL

STAFFING DETAIL

CLASS TITLE:	FY06		FY07		FY08	
	Adopted		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Bartlett Regional Hospital Employees:						
Patient Care Administrator	1.00	139,200	1.00	120,900	1.00	124,500
Human Resources System Administrator	1.00	100,800	1.00	99,600	1.00	102,600
Director of Pharmacy	1.00	103,100	1.00	104,300	1.00	107,400
Behavioral Health Administrator	1.00	81,500	-	-	-	-
Director of Materials Mgmt	1.00	72,100	1.00	74,300	1.00	76,500
Director of Health Info Mgmt	1.00	69,100	1.00	72,800	1.00	75,000
Director of Social Work Services	1.00	78,300	1.00	79,300	1.00	81,700
Laboratory Manager	1.00	80,500	1.00	84,500	1.00	87,000
Radiology Manager	1.00	84,400	1.00	85,400	1.00	88,000
Facility Manager	1.00	74,200	1.00	76,500	1.00	78,800
Capital Project Manager	0.50	46,300	0.50	46,800	0.50	48,200
Information Systems Mgmt	1.00	86,000	1.00	88,800	1.00	91,500
Physical Rehab Manager	1.00	78,900	1.00	83,300	1.00	85,800
Dietary Assistant Manager	1.04	55,500	1.03	58,700	1.03	60,500
Patient Account Manager	1.00	84,800	1.00	89,200	1.00	91,900
Nutrition Manager	1.00	67,700	1.00	71,200	1.00	73,300
Controller	1.00	94,300	1.00	95,700	1.00	98,600
Trauma Coordinator	0.30	22,900	0.30	22,600	0.30	23,300
Nurse Manager	5.00	393,500	5.00	403,500	5.00	415,600
House Supervisor	4.46	363,700	4.61	355,000	4.61	365,700
Patient Education Coordinator	1.85	134,400	2.77	211,000	2.77	217,300
House Supervisor II	0.96	85,300	0.93	110,700	0.93	114,000
Utilization Review Coordinator	1.78	127,400	2.04	148,600	2.04	153,100
Nursing System Manager	1.00	82,400	1.00	84,400	1.00	86,900
Chemical Dep Program Director	-	-	1.00	66,600	1.00	68,600
Quality / Risk Manager	1.00	78,400	1.00	79,400	1.00	81,800
Education Director	1.02	79,600	1.00	78,200	1.00	80,500
Education Coordinator	1.65	117,000	1.01	75,400	1.01	77,700
Quality Assurance Coordinator	0.61	45,600	0.60	44,900	0.60	46,200
Cardiac Rehab Care Coordinator	0.76	58,100	0.76	59,900	0.76	61,700
Clinical Info Sys Coordinator	1.00	72,100	1.01	78,300	1.01	80,600
Lab Systems Analyst	-	-	1.00	67,000	1.00	69,000
Clinical Assistant Manager	4.70	353,200	4.73	367,800	4.73	378,800
Clinical Nurse V	6.98	542,400	6.10	480,400	6.10	494,800
Clinical Nurse IV	6.97	493,500	5.81	421,500	5.81	434,100
Clinical Nurse III	53.20	3,785,300	54.98	4,018,300	54.98	4,138,800
Clinical Nurse II	9.96	604,700	7.67	453,300	7.67	466,900
Clinical Nurse I	1.26	70,800	0.87	44,500	0.87	45,800
Licensed Practical Nurse	7.65	400,300	7.49	387,400	7.49	399,000
Dive Supervisor	0.12	7,400	0.03	1,900	0.03	2,000
Pharmacist	4.65	456,500	4.72	538,100	4.72	554,200
Physical Therapist	7.18	490,700	7.86	595,700	7.86	613,600
Occupational Therapist	1.92	133,200	1.90	134,600	1.90	138,600
Respiratory Therapist	2.57	166,800	2.57	171,100	2.57	176,200
Respiratory Therapy Clinical Coordinator	1.00	71,200	1.10	76,700	1.10	79,000

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY06 Adopted		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Compliance Officer	1.00	71,000	1.00	71,800	1.00	74,000
Dietician	1.00	55,000	1.00	56,900	1.00	58,600
Accountant	1.00	54,800	1.00	55,600	1.00	57,300
Grant Writer	0.75	37,500	0.75	40,000	0.75	41,200
Assistant Radiology Manager	1.34	127,900	1.27	120,600	1.27	124,200
Physician Services Director	1.00	78,900	-	-	-	-
Patient Access Services Sup.	1.03	55,200	1.04	56,400	1.04	58,100
Collection Supervisor	1.02	52,500	1.04	55,000	1.04	56,700
Patient Account Supervisor	1.10	58,000	1.14	63,100	1.14	65,000
Physician Office Manager	1.00	48,800	1.00	49,300	1.00	50,800
Physician Office Manager II	1.00	70,500	1.00	57,600	1.00	59,300
Physician Office Manager	-	-	1.00	78,400	1.00	80,800
Social Worker	1.24	71,400	1.25	81,200	1.25	83,600
Substance Abuse Counselor	5.26	300,000	4.79	274,000	4.79	282,200
Social Work Services Assistant	1.76	94,000	0.80	44,200	0.80	45,500
Social Work Services Associate	2.03	115,200	3.03	173,200	3.03	178,400
Activities Program Coordinator	1.00	44,500	1.01	49,800	1.01	51,300
Medical Assistant II	1.00	39,600	1.00	62,100	1.00	64,000
Medical Assistant II	-	-	1.77	70,900	1.77	73,000
Mental Health Clinician	1.00	61,000	-	-	-	-
Histology Tech II	1.05	58,000	1.10	63,900	1.10	65,800
Laboratory - Med Tech II	4.92	318,400	4.13	276,400	4.13	284,700
Laboratory - Med Tech	5.31	335,200	5.83	367,600	5.83	378,600
Laboratory - Aide II	4.66	173,800	4.06	153,900	4.06	158,500
Histology Tech	1.00	48,300	1.03	51,500	1.03	53,000
Histology Assistant	1.00	34,100	-	-	-	-
Path Secretary/Transcriptionist	-	-	1.00	36,300	1.00	37,400
OR - Support Tech	5.88	303,000	6.72	338,300	6.72	348,400
Medical Assistant	-	-	5.52	231,400	5.52	238,300
Mental Health Assistant I	2.25	94,900	-	-	-	-
Therapy Aide / Clerk	2.00	64,900	2.00	63,800	2.00	65,700
Certified Nurse Asst I	3.18	120,300	11.42	419,200	11.42	431,800
Radiology Tech III	4.13	302,100	5.60	368,800	5.60	379,900
Radiology Tech II	4.00	246,100	4.33	245,400	4.33	252,800
Nuclear Med Tech II	1.06	64,400	0.90	59,200	0.90	61,000
CT Scan Tech II	1.41	107,600	1.76	129,700	1.76	133,600
Special Imaging Coordinator	1.30	101,100	1.32	106,500	1.32	109,700
Radiology Coordinator	1.08	72,500	1.06	67,700	1.06	69,700
Lead Mammography Tech	-	-	1.10	69,100	1.10	71,200
Ultrasound Tech III	1.88	161,600	2.06	178,000	2.06	183,300
Ultrasound Tech II	1.66	109,200	1.57	125,200	1.57	129,000
Ultrasound Tech I	0.31	18,000	0.38	24,700	0.38	25,400
Health Info Mgmt Tech II	3.00	125,400	2.08	89,300	2.08	92,000
Health Info Mgmt Tech I	7.55	299,000	6.53	263,600	6.53	271,500
CSR Tech	-	-	1.00	34,000	1.00	35,000
Patient Observer	-	-	0.55	19,700	0.55	20,300
Inside Tender	0.07	3,300	0.06	3,000	0.06	3,100

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY06 Adopted		FY07 Adopted		FY08 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Mental Health Asst II	2.29	106,500	3.15	129,900	3.15	133,800
Certified Nurse Asst II	13.63	604,100	15.20	733,600	15.20	755,600
Emergency Medical Technician	7.60	307,700	3.20	142,000	3.20	146,300
Pharmacy Tech III	1.00	39,500	1.02	41,100	1.02	42,300
Pharmacy Tech II	1.18	42,500	2.06	84,100	2.06	86,600
Pharmacy Tech I	1.50	57,600	1.02	37,300	1.02	38,400
Operations Support Tech	2.00	96,900	1.00	41,100	1.00	42,300
Network Support Tech	2.10	133,300	2.10	132,900	2.10	136,900
Network Administrator	1.02	73,900	1.10	65,000	1.10	67,000
Business Systems Analyst	1.00	71,700	1.00	65,100	1.00	67,100
System Administrator	-	-	1.10	72,900	1.10	75,100
Interns	0.19	3,900	-	-	-	-
Administrative Assistant	4.06	162,000	4.00	157,500	4.00	162,200
HR Assistant	1.00	47,200	1.00	47,800	1.00	49,200
Executive Assistant	1.00	47,900	1.00	45,100	1.00	46,500
Administrative Clerk	3.09	92,200	1.74	57,700	1.74	59,400
HR Admin Clerk	-	-	1.00	34,100	1.00	35,100
Patient Accounts Clerk	8.79	298,700	0.50	17,000	0.50	17,500
Physician Billing Clerk	3.46	114,100	1.00	32,800	1.00	33,800
Secretary	1.00	34,000	1.05	36,300	1.05	37,400
PFS Clerk I	-	-	4.64	157,700	4.64	162,400
PFS Clerk II	-	-	4.11	146,100	4.11	150,500
Physician Billing Clerk	-	-	3.17	104,900	3.17	108,000
Physician Billing Clerk II	4.22	144,600	5.31	191,600	5.31	197,300
Accounting Clerk I	1.00	30,200	1.00	31,700	1.00	32,700
Administrative Clerk II	6.35	203,200	5.94	194,100	5.94	199,900
Insurance Verification Clerk	2.00	73,700	2.03	70,700	2.03	72,800
Patient Account Services Clerk	1.00	34,700	1.49	54,500	1.49	56,100
Patient Account Services Rep	7.17	279,800	7.55	290,000	7.55	298,700
Patient Account Services Spec	1.92	78,500	2.01	85,200	2.01	87,800
Office Receptionist	1.53	44,500	2.65	72,300	2.65	74,500
Diag Im Office Supervisor	1.05	40,300	0.98	37,900	0.98	39,000
Buyer	1.50	57,000	1.50	59,500	1.50	61,300
Storeroom Clerk II	1.00	33,500	1.00	34,100	1.00	35,100
Storeroom Clerk I	1.00	25,500	1.00	28,700	1.00	29,600
Accounting Clerk II	1.00	39,000	1.00	36,400	1.00	37,500
Unit Clerk	4.10	142,200	3.41	121,700	3.41	125,400
Timekeeper/Outside Tender	0.06	2,100	0.02	800	0.02	800
Surgical Services Scheduler	1.00	35,900	2.00	73,300	2.00	75,500
Surgical Support Tech	1.00	29,200	1.00	31,400	1.00	32,300
Cook	6.78	267,000	7.74	298,300	7.74	307,200
Cook's Assistant	-	-	0.15	4,300	0.15	4,400
Diet Aide	8.51	289,500	8.40	283,900	8.40	292,400
Lead Security Officer	1.00	40,000	1.00	39,300	1.00	40,500
Security Officer	4.18	148,300	4.16	150,800	4.16	155,300
Lead Housekeeper	1.00	46,600	1.00	47,000	1.00	48,400
Housekeeper	16.03	501,800	19.60	610,800	19.60	629,100
Housekeeper Aide	0.23	4,500	0.25	4,800	0.25	4,900

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY06 Adopted		FY07 Adopted		FY08 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	Pos.	Budget	Pos.	Budget	Pos.	Budget
CLASS TITLE:						
Lead Maintenance Mechanic	1.03	65,600	1.00	62,100	1.00	64,000
Bio-Med Tech	1.00	58,400	2.00	113,400	2.00	116,800
Maintenance Mechanic II	2.21	122,800	2.46	132,600	2.46	136,600
Maintenance Mechanic I	2.10	82,300	3.00	123,200	3.00	126,900
Adult Psychiatrist	1.00	177,900	2.00	341,200	2.00	351,400
Child Psychiatrist	1.00	183,500	-	-	-	-
Psychiatric Services Director	1.00	186,700	1.00	188,800	1.00	194,500
Senior Psychiatrist	1.00	210,800	1.00	213,100	1.00	219,500
Orthopedic Surgeon	0.92	346,100	-	-	-	-
Benefits	-	9,480,500	-	11,141,200	-	11,812,900
Total Hospital Employees	371.05	31,070,000	393.20	33,705,100	393.20	35,053,300
Contract Employees:						
Administrator / CEO	1.00	181,800	1.00	194,000	1.00	199,800
Chief Financial Officer	1.00	130,200	1.00	136,000	1.00	140,100
Dietary Manager	1.00	72,000	1.00	76,000	1.00	78,300
Total Contract Employees	3.00	384,000	3.00	406,000	3.00	418,200
Total Budget	374.05	\$ 31,454,000	396.20	\$ 34,111,100	396.20	\$ 35,471,500

Bartlett Regional Hospital's (BRH) staffing underwent several changes due to: (1) restructuring several of their staff in FY06 to absorb Rainforest Recovery Center (RRC) into BRH's general operations, and (2) adding several FTE's in FY07 budget to accommodate the needs of BRH's expansion.

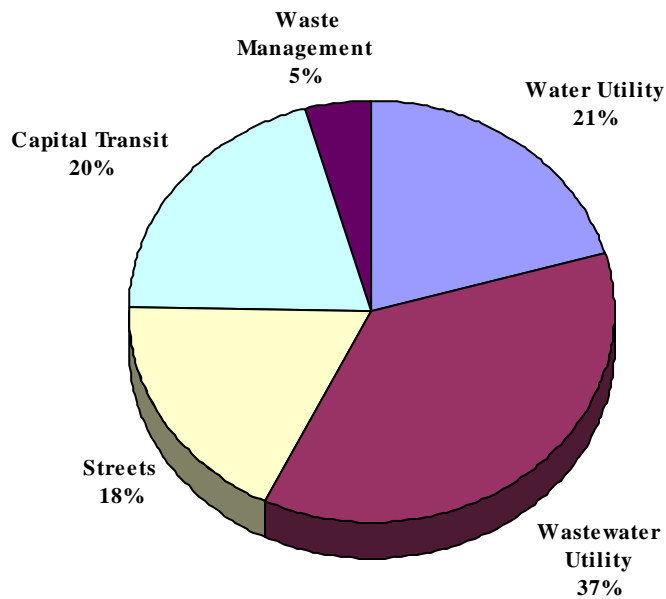
WASTE MANAGEMENT

MISSION STATEMENT

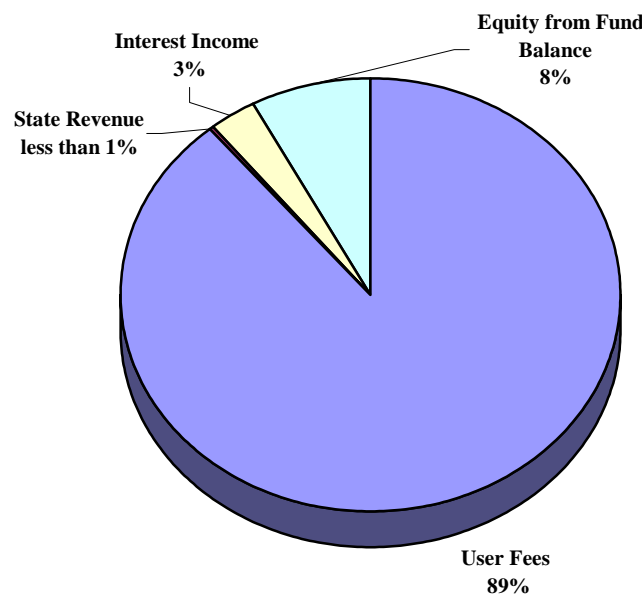
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR WASTE MANAGEMENT \$957,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 49,100	51,100	52,100	60,300	65,000
Commodities and Services	933,700	863,900	783,200	897,200	807,600
Capital Outlay	10,700	-	-	-	-
Total Expenses	993,500	915,000	835,300	957,500	872,600
FUNDING SOURCES:					
User Fees	721,800	871,000	807,400	807,400	807,400
State Shared Revenue	-	-	-	1,500	-
Interest Income	25,200	30,600	28,300	29,100	31,300
Support from Sales Tax	171,700	-	-	-	-
Support from Capital Projects	-	-	-	50,000	-
Equity From (To) Fund Balance	74,800	13,400	(400)	69,500	33,900
Total Funding Sources	\$ 993,500	915,000	835,300	957,500	872,600
STAFFING	0.53	0.53	0.53	0.53	0.53
FUND BALANCE	\$ 534,800	521,400	535,200	465,700	431,800

BUDGET HIGHLIGHT

The Public Works Waste Management Division's FY07 Adopted Budget is an increase of \$42,500 (4.6%) over the FY06 Amended Budget. The FY08 Approved Budget is a decrease of \$84,900 (8.9%) from the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel services increased \$9,200 (18.0%) due to a negotiated wage increase and PERS and health care cost increases.
- Administrative materials and commodities decreased by \$11,000 (91.7%) based on historical cost trends and reallocation of budget to other line items.
- Equipment maintenance costs in the recycling program decreased by \$13,500 (87.1%) because the glass crusher is no longer in service.
- Contractual services in the hazardous household waste program decreased by \$50,000 (13.2%) as a result of a new contractor and contract, and to limiting the items that may be collected.
- \$75,000 is included in FY07 for a study of Juneau's waste disposal system. \$50,000 of the cost is provided by sales tax funds designated for capital projects.

FY08

- Personnel services increased \$4,700 (7.8%) due to a negotiated wage increase and PERS and health care cost increases.

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.

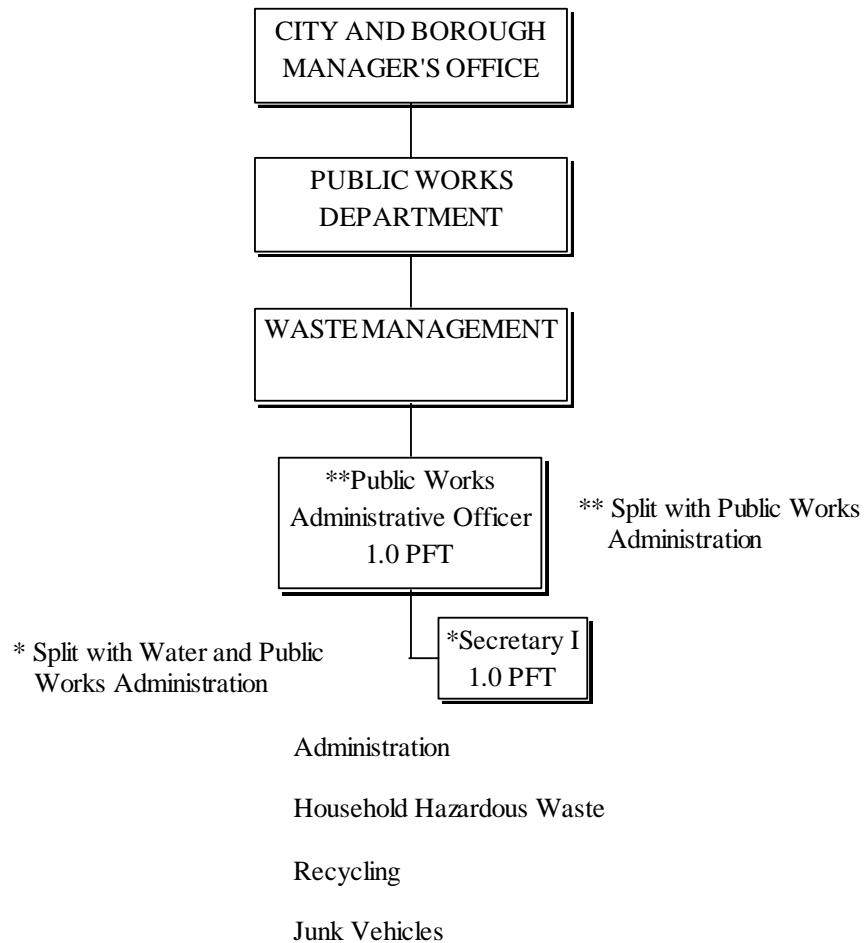
Collection site for junked vehicles at Channel Construction.

Services provided to: Residents of Juneau

Key Measures	<i>FY04</i> <i>Actuals</i>	<i>FY05</i> <i>Actuals</i>	<i>FY06</i> <i>Projected</i>	<i>FY07</i> <i>Projected</i>	<i>FY08</i> <i>Projected</i>
Pounds of waste material recycled.	978,000	448,000	453,000	520,000	600,000
Percentage of increase/decrease cost per pound	-7%	+42%	+2%	+15%	+16%
Pounds of household hazardous material collected and treated	375,996	381,081	475,500	500,000	500,000
Average cost per pound to dispose of hazardous waste – increase/decrease	-1%	-30%	-40%	0%	0%
Percent of junked vehicles abandoned versus brought to junked vehicle events	-20%	N/A	N/A	-20%	-20%

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



WASTE MANAGEMENT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
CLASS TITLE:	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>
PW Admin Officer	0.50	\$ 30,100	0.50	\$ 31,400	0.50	\$ 32,400
Secretary	0.03	1,200	0.03	1,200	0.03	1,300
Benefits	-	12,400	-	16,600	-	19,500
Workforce	-	7,400	-	11,100	-	11,800
Total Budget	<u>0.53</u>	<u>\$ 51,100</u>	<u>0.53</u>	<u>\$ 60,300</u>	<u>0.53</u>	<u>\$ 65,000</u>

NOTES

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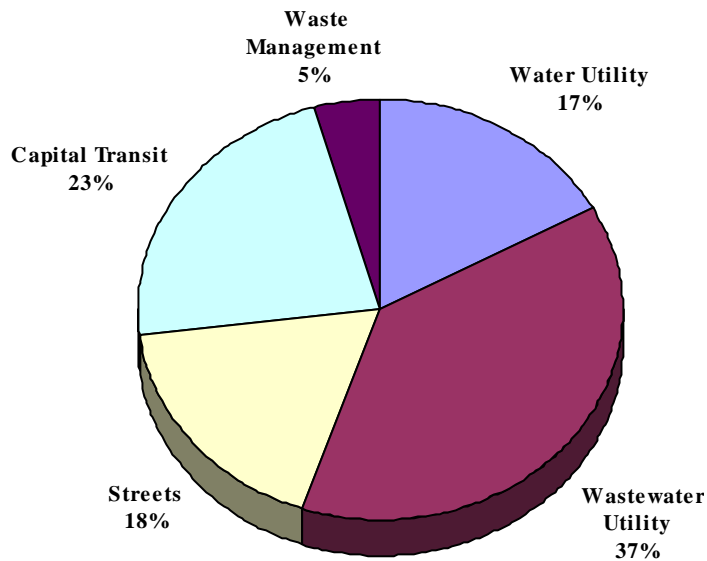
WASTEWATER (SEWER)

MISSION STATEMENT

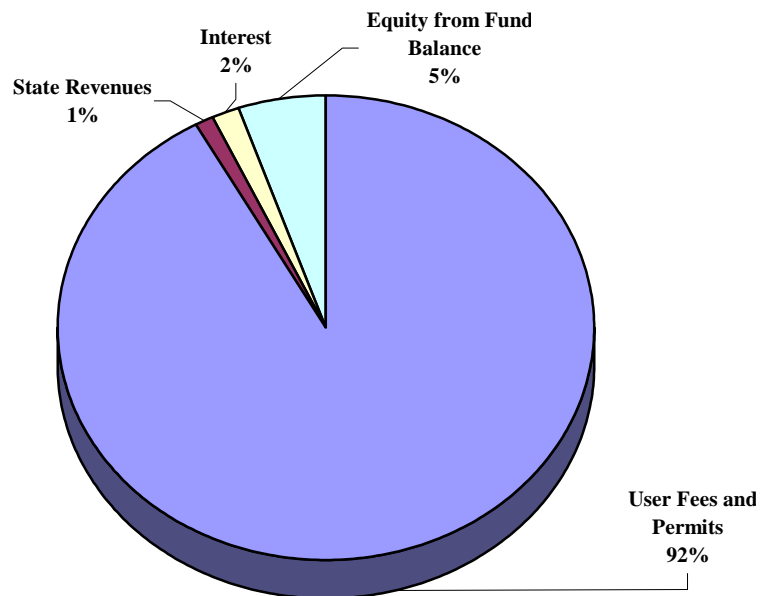
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR WASTEWATER UTILITY \$8,335,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



WASTEWATER (SEWER)

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 2,723,700	2,932,900	2,931,700	3,503,000	3,818,600
Commodities and Services	2,728,600	3,102,600	2,998,100	3,223,900	3,327,400
Capital Outlay	32,700	253,000	186,600	296,600	296,600
Debt Service	542,400	944,700	908,000	561,700	557,800
Support to Capital Projects	2,017,800	1,920,000	1,920,000	750,000	-
Total Expenses	8,045,200	9,153,200	8,944,400	8,335,200	8,000,400
FUNDING SOURCES:					
User Fees and Permits	7,670,800	7,564,800	7,607,700	7,633,800	7,729,500
State Shared Revenue	-	-	-	101,100	-
Interest	103,700	66,400	125,700	129,500	139,400
Support from Special Assessments	25,000	1,000	2,400	31,400	-
Equity From Fund Balance	245,700	1,521,000	1,208,600	439,400	131,500
Total Funding Sources	\$ 8,045,200	9,153,200	8,944,400	8,335,200	8,000,400
STAFFING	35.00	35.00	35.00	35.00	35.00
FUND BALANCE	\$ 3,189,600	1,668,600	1,981,000	1,541,600	1,410,100

BUDGET HIGHLIGHT

The Public Works Wastewater Divisions' FY07 Adopted Budget is a decrease of \$818,000 (8.9%) from the FY06 Amended Budget. The FY08 Approved Budget is a decrease of \$334,800 (4.0%) from the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel services increased \$570,100 (19.4%) due to a negotiated wage increase and PERS and health care cost increases.
- General liability insurance costs decreased by \$109,900 (43.8%).
- Debt service payments decreased by \$383,000 (40.5%) due to retirement of general obligation bonds.
- Support to Capital Projects decreased by \$1,170,000 (60.9%) due to a decrease in planned projects during FY07.

FY08

- Personnel services increased \$315,600 (9.0%) due to a negotiated wage increase and PERS and health care cost increases.
- Support to Capital Projects decreased by \$750,000 (100%). No capital projects had been identified at the time the FY08 budget was approved. It is likely projects will be added during revision of the FY08 Approved Budget.

WASTEWATER (SEWER)

CORE SERVICES

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

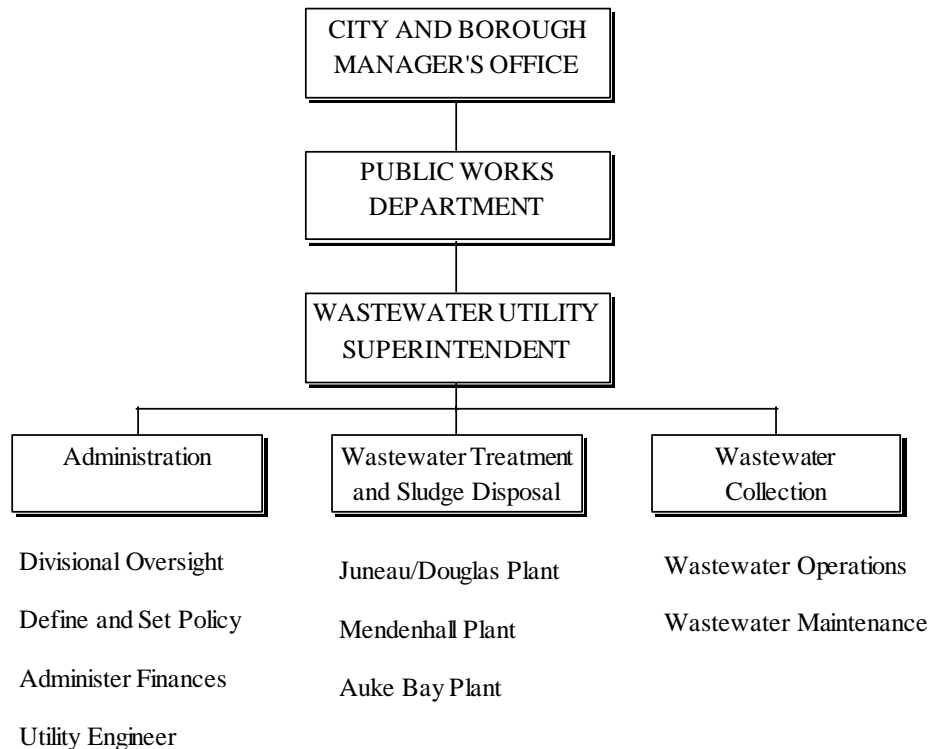
Wastewater Utility: Collect and treat sanitary sewage

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

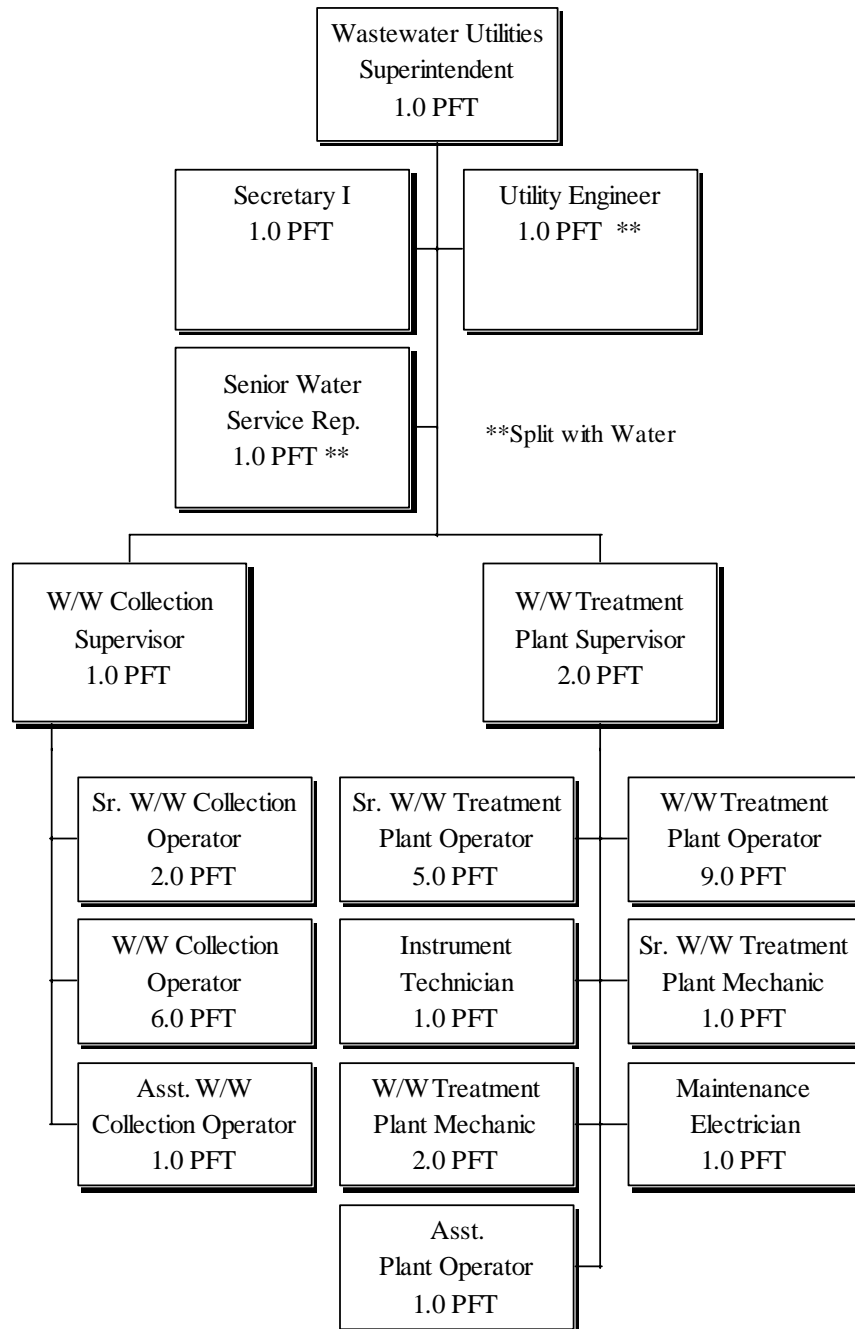
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.9%	97.8%	98.4%	98.5%	98.5%
Percentage of collection mainlines cleaned per year	40%	25%	25%	25%	25%
Damage claim awards as a percentage of Division approved operating budget	0.01%	1.47%	0.20%	0.25%	0.25%

FUNCTIONAL ORGANIZATION CHART



WASTEWATER (SEWER)

STAFFING ORGANIZATION CHART



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

WASTEWATER (SEWER)

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Wastewater Treatment and Sludge Disposal:						
Utilities Superintendent	1.00	\$ 78,700	1.00	\$ 81,600	1.00	\$ 85,700
Plant Supervisors	2.00	128,800	2.00	148,700	2.00	153,600
Senior Plant Operator	5.00	267,300	5.00	307,900	5.00	322,900
Plant Operator	9.00	447,900	9.00	514,000	9.00	542,000
Assistant Plant Operator	1.00	43,700	1.00	49,900	1.00	53,100
Collection Supervisor	1.00	67,500	1.00	75,900	1.00	78,500
Senior Collection Operator	2.00	118,500	2.00	134,500	2.00	139,300
Collection Operator	6.00	315,500	6.00	360,400	6.00	376,800
Assistant Collection Operator	1.00	43,700	1.00	49,900	1.00	53,100
Instrument Technician	1.00	55,600	1.00	58,800	1.00	60,600
Maintenance Electrician	1.00	52,900	1.00	56,700	1.00	59,200
Senior Plant Mechanic	1.00	56,700	1.00	59,700	1.00	61,800
Plant Mechanic	2.00	97,100	2.00	104,000	2.00	109,400
Utility Engineer	0.50	36,200	0.50	38,200	0.50	39,900
Sr. Water Service Representative	0.50	29,600	0.50	35,200	0.50	37,500
Secretary I	1.00	39,200	1.00	41,100	1.00	42,700
Overtime	-	129,400	-	132,500	-	138,600
Benefits	-	846,800	-	1,172,600	-	1,378,700
Vacancy Factor	-	(27,300)	-	(31,800)	-	(34,700)
Work Force	-	105,100	-	113,200	-	119,900
Total Budget	<u>35.00</u>	<u>\$ 2,932,900</u>	<u>35.00</u>	<u>\$ 3,503,000</u>	<u>35.00</u>	<u>\$ 3,818,600</u>

NOTES

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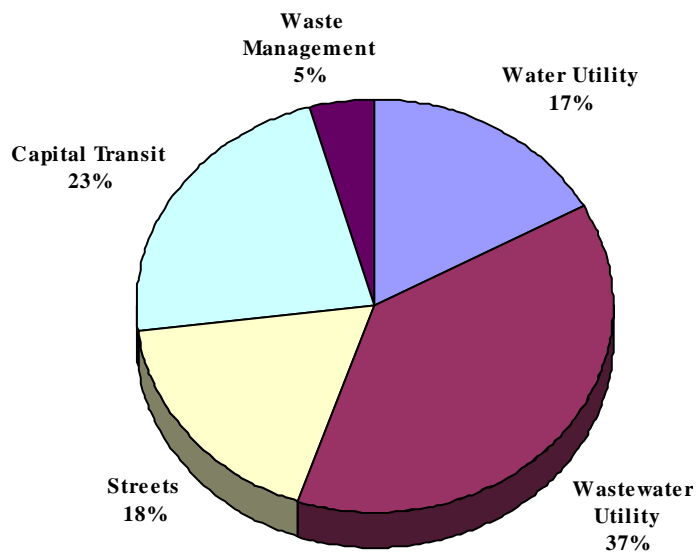
WATER

MISSION STATEMENT

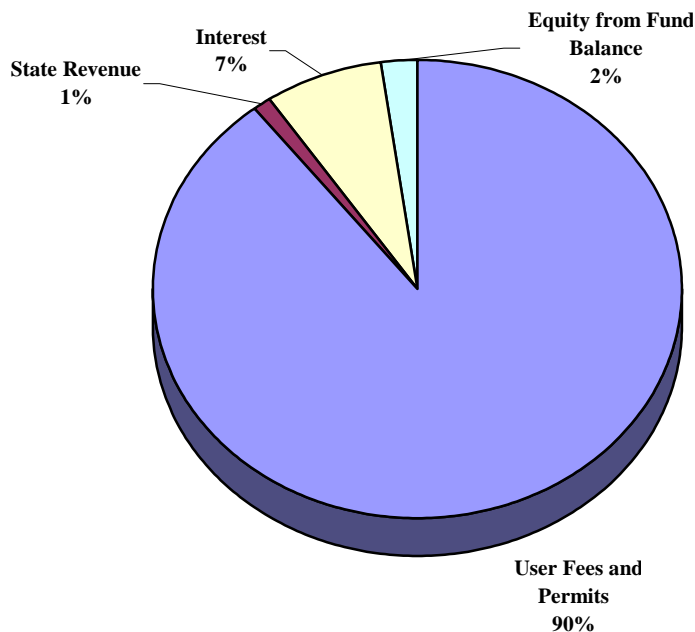
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR WATER UTILITY \$3,708,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,140,100	1,183,100	1,163,500	1,401,700	1,533,300
Commodities and Services	952,900	1,137,300	994,500	1,123,200	1,149,900
Capital Outlay	-	40,000	36,000	40,000	40,000
Debt Service	285,300	333,000	333,000	393,500	396,800
Reserve Contribution	-	200,000	-	-	-
Support to Capital Projects	1,888,400	1,250,000	1,250,000	750,000	940,000
Total Expenses	4,266,700	4,143,400	3,777,000	3,708,400	4,060,000
FUNDING SOURCES:					
User Fees and Permits	3,219,700	3,157,000	3,228,000	3,228,500	3,228,500
State Shared Revenue	-	-	-	39,900	-
Interest	207,400	221,700	247,700	255,200	274,700
Support from Fire Service Area	-	-	-	100,000	150,000
Equity From Fund Balance	839,600	764,700	301,300	84,800	406,800
Total Funding Sources	\$ 4,266,700	4,143,400	3,777,000	3,708,400	4,060,000
STAFFING	14.75	14.75	14.75	14.75	14.75
FUND BALANCE	\$ 3,903,100	3,138,400	3,601,800	3,517,000	3,110,200

BUDGET HIGHLIGHT

The Public Works Water Division's FY07 Adopted Budget is a decrease of \$435,000 (10.5%) from the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$351,600 (9.5%) from the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel services increased \$218,600 (18.5%) due to a negotiated wage increase and PERS and health care cost increases.
- Reserve for replacement decreased by \$200,000 (100%) based on historical trends.
- Support to Capital Projects decreased by \$500,000 (40.0%) due to a decrease in planned projects in FY07.
- Debt service payments increased by \$60,500 (18.2%) due to new a DEC loan.
- General liability costs decreased by \$23,400 (34.5%).

FY08

- Personnel services increased \$131,600 (9.4%) due to a negotiated wage increase and PERS and health care cost increases.
- Support to Capital Projects increased by \$190,000 (25.3%) due to an increase in planned projects in FY08.

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

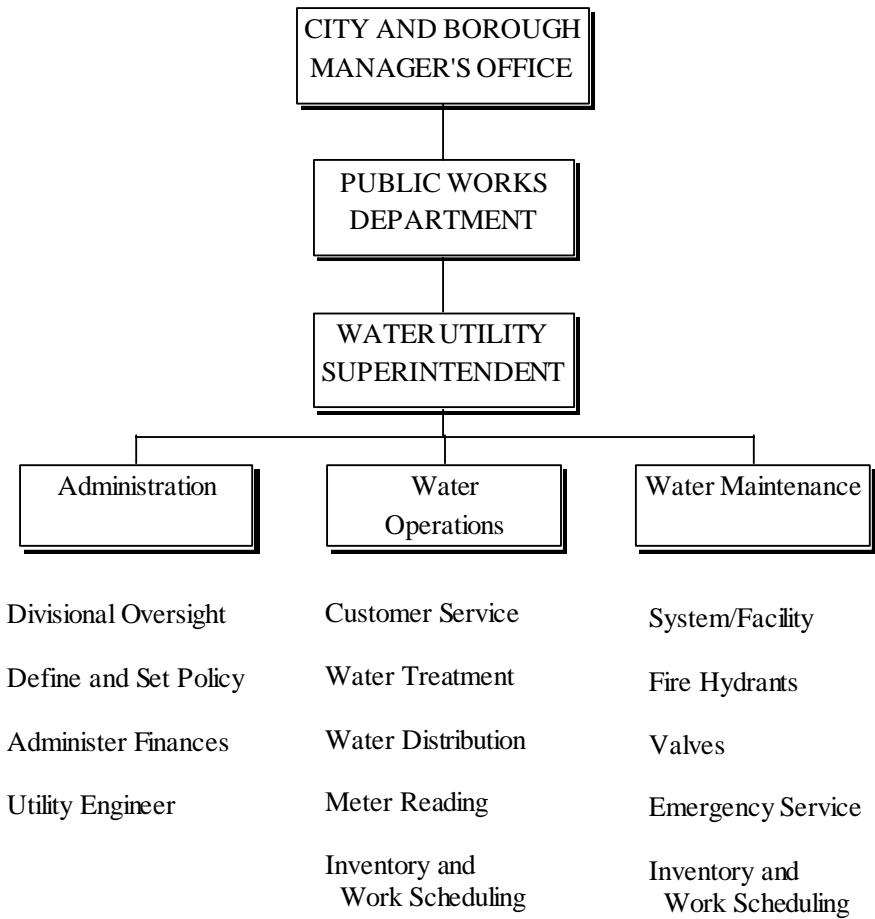
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	3.77	3.81	3.85	3.90	3.90
Percentage change increase/decrease from year to year	+6%	+1%	+1%	+1%	0%
Cost per thousand gallons to collect, treat, distribute and store	\$2.12	\$2.12	\$2.39	\$2.85	\$2.85
Percentage change increase/decrease to collect, treat, distribute and store water	-3%	0%	+13%	+19%	0%
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded	100%	100%	100%	100%	100%

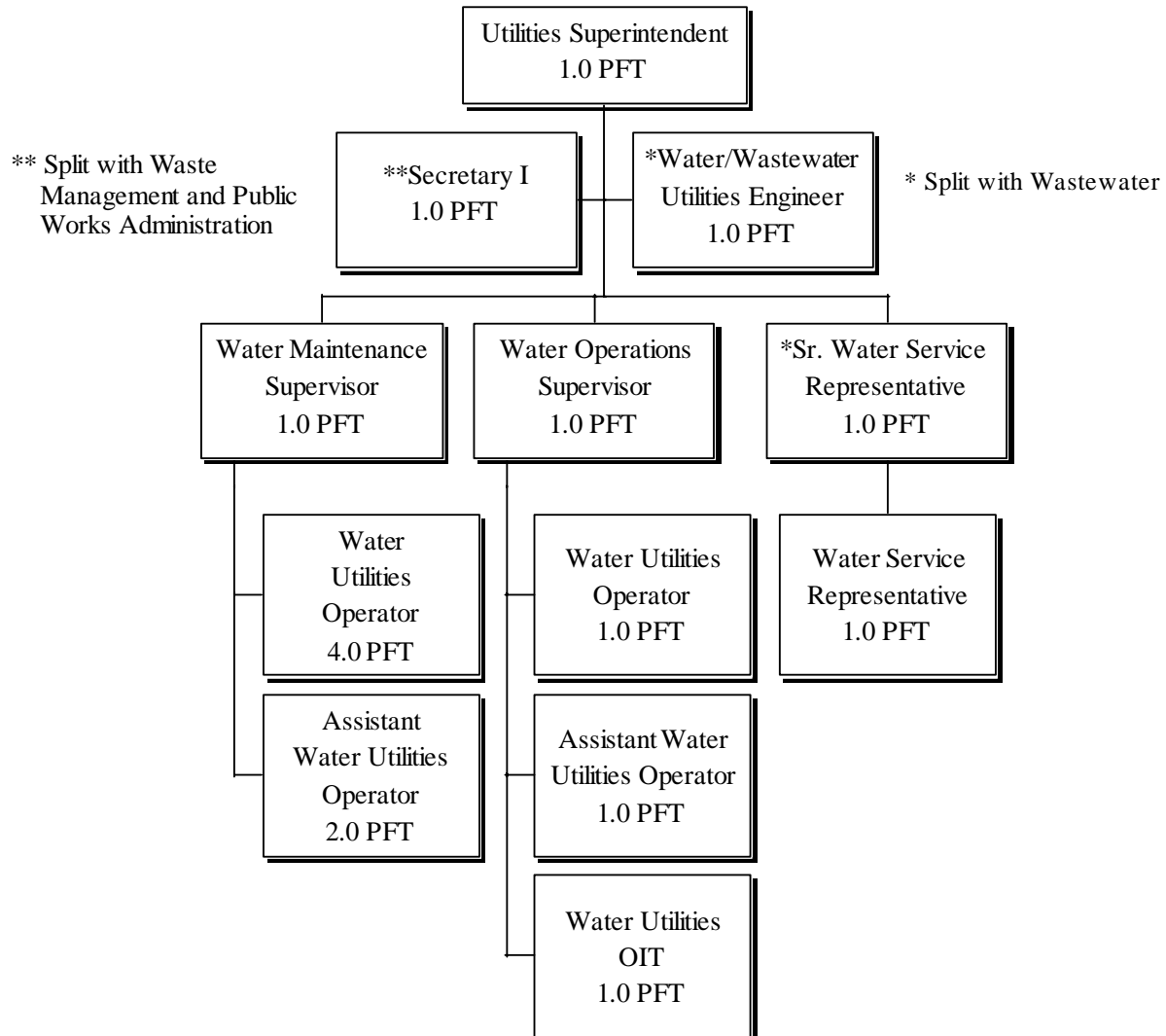
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Utility Superintendent	1.00	\$ 75,600	1.00	\$ 79,700	1.00	\$ 82,900
Water Utility Engineer	0.50	36,300	0.50	38,200	0.50	39,900
Water Maintenance Supervisor	1.00	63,200	1.00	70,400	1.00	74,900
Water Operations Supervisor	1.00	63,800	1.00	70,400	1.00	74,900
Water Utilities Operator	5.00	223,700	5.00	256,300	5.00	269,800
Assist. Water Utilities Operator	3.00	124,200	3.00	142,000	3.00	151,100
Water Utilities Operator In Training	1.00	42,700	1.00	49,200	1.00	52,300
Sr Water Service Representative	0.50	29,600	0.50	35,300	0.50	37,500
Water Service Representative	1.00	54,300	1.00	61,800	1.00	64,500
Secretary I	0.75	28,100	0.75	29,400	0.75	30,600
Overtime	-	67,900	-	55,000	-	55,000
Benefits	-	346,800	-	472,500	-	556,300
Vacancy Factor	-	(12,400)	-	(14,200)	-	(15,500)
Work Force	-	39,300	-	55,700	-	59,100
Total Budget	<u>14.75</u>	<u>\$ 1,183,100</u>	<u>14.75</u>	<u>\$ 1,401,700</u>	<u>14.75</u>	<u>\$ 1,533,300</u>

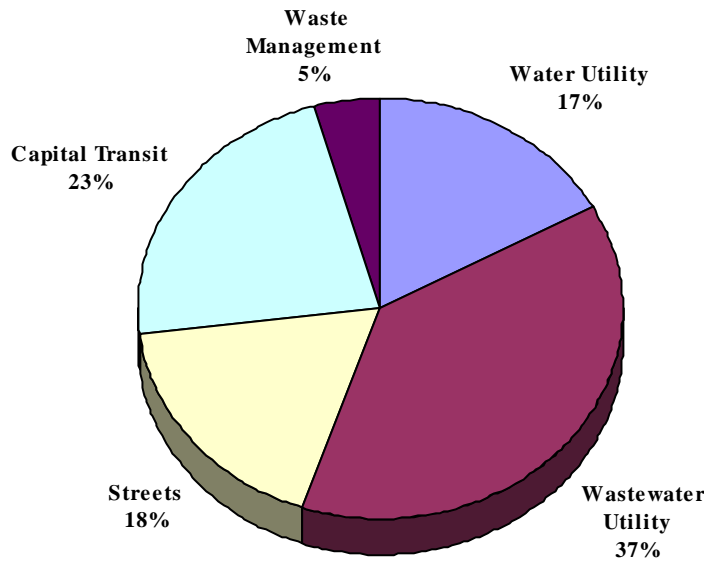
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

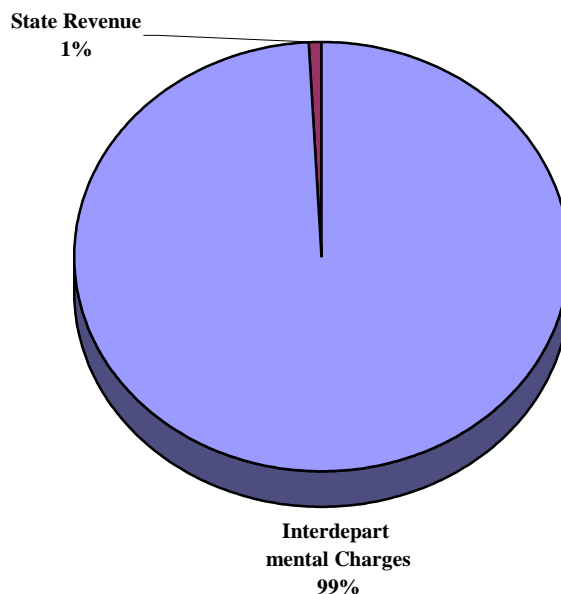
Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY07 BUDGET FOR FLEET MAINTENANCE \$1,602,000

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR FLEET MAINTENANCE



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 345,200	360,400	355,800	388,600	423,700
Commodities and Services	826,000	937,800	942,400	1,213,400	1,210,300
Capital Outlay	-	90,000	90,000	-	-
Total Expenses	1,171,200	1,388,200	1,388,200	1,602,000	1,634,000
FUNDING SOURCES:					
Interdepartmental Charges	1,201,200	1,189,300	1,306,000	1,542,700	1,568,000
State Shared Revenues	-	-	-	10,800	-
Equity (To) From Fund Balance	(30,000)	198,900	82,200	48,500	66,000
Total Funding Sources	\$ 1,171,200	1,388,200	1,388,200	1,602,000	1,634,000
STAFFING	4.75	4.75	4.75	4.75	4.75
FUND BALANCE	\$ 414,800	215,900	332,600	284,100	218,100

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 FY07 Adopted Budget is an increase of \$213,800 (15.4%) over the FY06 Amended Budget. The FY08 Approved Budget is an increase of \$32,000 (2.0%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services increased \$28,200 (7.8%) due to a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services increased \$275,600 (29.4%) due to increased fuel prices.
- The \$90,000 for Capital Outlay in FY06 was for replacement of the fuel delivery system.
- Interdepartmental Charges increased \$353,400 (29.7) due to increased fuel prices that charge to user departments.

FY08

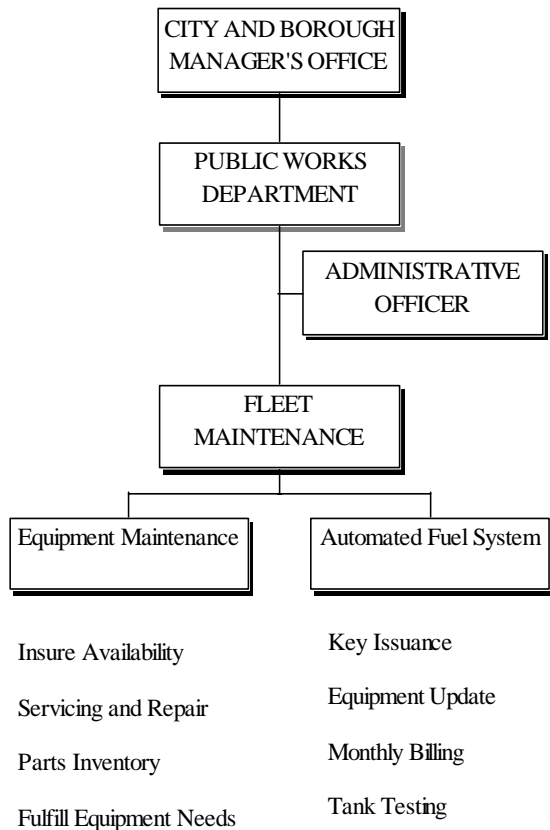
- Personnel Services increased \$35,100 (9.0%) due to PERS and health care cost increases.

CORE SERVICES

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

PUBLIC WORKS FLEET MAINTENANCE

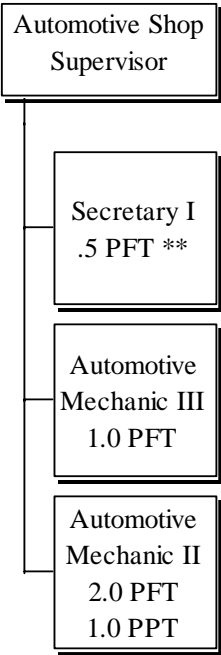
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART

** Split with Streets



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

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Equipment Maintenance:						
Secretary I	0.40	\$ 15,700	0.20	\$ 7,300	0.20	\$ 7,800
Automotive Shop Supervisor	0.95	61,400	0.80	45,200	0.80	48,000
Automotive Mechanic III	1.00	50,500	0.95	51,200	0.95	52,800
Automotive Mechanic II	2.25	110,000	2.25	114,400	2.25	119,800
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	104,400	-	123,200	-	143,900
Total	<u>4.55</u>	<u>350,000</u>	<u>4.55</u>	<u>349,300</u>	<u>4.20</u>	<u>380,300</u>
Fuel System:						
Secretary I	0.10	3,900	0.30	11,000	0.30	11,700
Automotive Shop Supervisor	0.05	3,200	0.20	11,300	0.20	12,000
Automotive Mechanic III	-	-	0.05	2,700	0.05	2,800
Overtime	-	200	-	200	-	200
Benefits	-	3,100	-	14,100	-	16,700
Total	<u>0.20</u>	<u>10,400</u>	<u>0.20</u>	<u>39,300</u>	<u>0.55</u>	<u>43,400</u>
Total Budget	<u>4.75</u>	<u>\$ 360,400</u>	<u>4.75</u>	<u>\$ 388,600</u>	<u>4.75</u>	<u>\$ 423,700</u>

NOTES

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EQUIPMENT ACQUISITION FUND

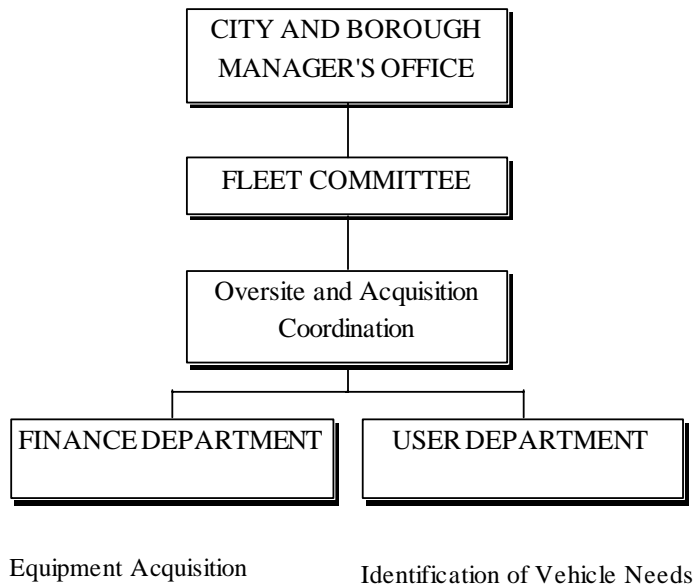
MISSION STATEMENT

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.

FY07 BUDGET

\$1,819,900

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Interdepartmental Charges	\$ 42,500	40,800	40,800	43,900	46,600
Commodities and Services	22,900	10,000	-	-	-
Capital Outlay	1,358,500	3,005,200	2,290,100	1,776,000	962,000
Total Expenses	1,423,900	3,056,000	2,330,900	1,819,900	1,008,600
FUNDING SOURCES:					
Contributions from departments	1,015,400	1,567,000	2,402,000	1,326,800	1,345,800
Interest Income	84,700	89,000	102,200	105,300	113,300
Federal Grant	3,400	971,800	971,800	-	-
Gain on Equipment Sales	(12,500)	-	-	-	-
Transfer from General Fund	-	835,000	835,000	-	-
Usage (Contribution to) of Reserve	332,900	(406,800)	(1,980,100)	387,800	(450,500)
Total Funding Sources	\$ 1,423,900	3,056,000	2,330,900	1,819,900	1,008,600
FUND BALANCE	\$ 1,474,300	1,881,100	3,454,400	3,066,600	3,517,100

BUDGET HIGHLIGHT

The Equipment Acquisition Fund FY07 Adopted Budget is a decrease of \$1,236,100 (40.5%) from the FY06 Amended Budget. The FY08 Approved Budget is a decrease of \$811,300 (44.6%) from the FY07 Adopted Budget.

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

RISK MANAGEMENT

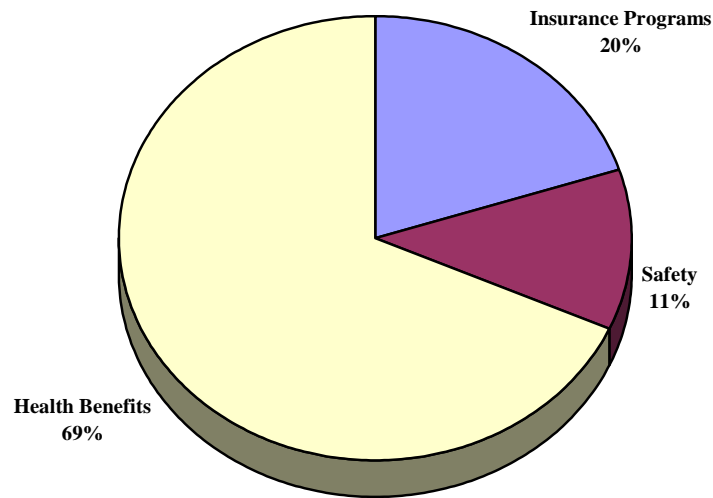
MISSION STATEMENT

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

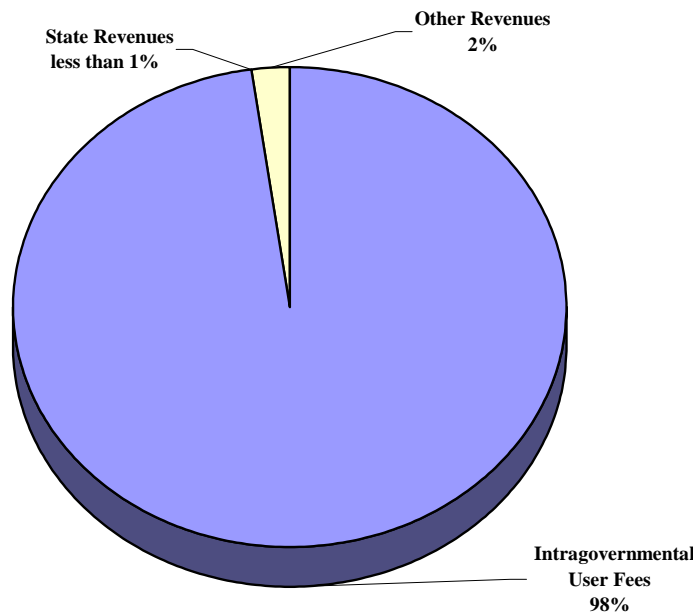
FY07 BUDGET

\$15,698,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

		FY06		FY07	FY08
	FY05 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 215,000	263,300	222,000	367,500	380,700
Commodities and Services	13,098,600	14,112,800	14,154,100	15,330,600	16,707,600
Total Expenses	13,313,600	14,376,100	14,376,100	15,698,100	17,088,300
FUNDING SOURCES:					
Intragovernmental User Fees	13,565,100	14,788,900	14,421,900	15,435,000	17,006,200
State Shared Revenue	-	-	-	11,300	-
Other Revenues	854,700	364,100	319,000	330,000	337,000
Equity To Fund Balance	(1,106,200)	(776,900)	(364,800)	(78,200)	(254,900)
Total Funding Sources	\$ 13,313,600	14,376,100	14,376,100	15,698,100	17,088,300
STAFFING	4.00	4.00	4.00	5.00	5.00
FUND BALANCE	\$ 918,200	1,695,100	1,283,000	1,361,200	1,616,100

BUDGET HIGHLIGHT

The Risk Management FY07 Adopted Budget is an increase of \$1,322,000 (9.2%). The FY08 Approved Budget is an increase of \$1,390,200 (8.9%) over the FY07 Adopted Budget.

The significant budgetary changes include:

FY07

- Personnel Services has an increase of \$104,200 (39.6%) due to the addition of one position for the City's Wellness Program Coordinator, a negotiated wage increase and PERS and health care cost increases.
- Commodities and Services increased \$1,217,800 (8.6%) due to an increase in a variety of areas. The differences are:
 - Health and Wellness costs increase by \$367,900 due to projected medical cost increases.
 - General liability, auto, property, and workers' compensation program expenses increase \$659,900 due to projected claims and premiums cost increases.
 - Consultant Services increase \$190,000 primarily due to an estimated cost increase in adjusting services for FY07 of \$150,000.
- Intragovernmental user fees are the charges to other City departments for the various insurance coverages needed. Increases and decreases are based on the current year costs and recovery of any prior year deficits. The recovery of any prior year deficits is spread over several years in order to mitigate impacts on departments' operating budgets. The increase of \$646,100 (4.4%) between the FY06 Amended and FY07 Adopted Budgets is due primarily to an anticipated 10% increase in the cost of health care, the cost of which is split between the employee and the departments.

FY08

- Personnel Services are projected to increase \$13,200 (3.6%) due to PERS and health care cost increases.
- Commodities and Services are projected to increase \$1,377,000 (9.0%) due to anticipated increases in several areas. The differences are:
 - Health and Wellness costs are projected to increase by \$1,229,600 due to projected medical cost increases.
 - General liability, auto, property, and workers' compensation program expenses are anticipated to increase \$146,500 due to projected claims and premiums cost increases.

RISK MANAGEMENT

BUDGET HIGHLIGHT, CONTINUED

- The increase of \$1,571,200 (10.2%) in Intragovernmental User Fees is primarily due to an additional increase in health care costs. It is projected that health care will increase 12% over FY07.

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>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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.	.010	.010	.012	.012	.012

Safety

Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Total Workers Compensation claim rate reported to total man hours worked.	17.0	5.6	8.0	8.0	8.0
Lost time Workers Compensation claims reported compared to total man hours worked	4.0	1.0	1.5	1.5	1.5
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	\$12,616	\$9,228	\$6,000	\$8,000	\$8,000

Health Benefits

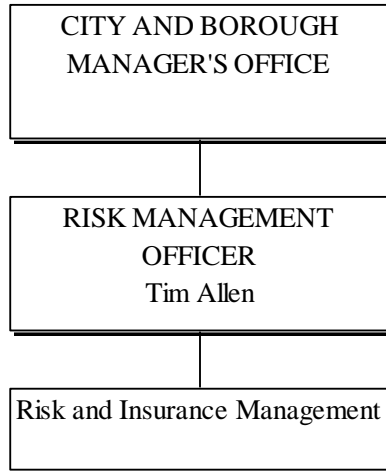
Includes: Providing health / life benefit

Services provided to: CBJ and BRH

Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Percentage of problem claims resolved with in 2 working days	85%	70%	80%	80%	80%
Percentage of months within which health claims were processed and paid within 10 working days by the claims administrator.	70%	70%	80%	80%	80%

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control

Claims Management

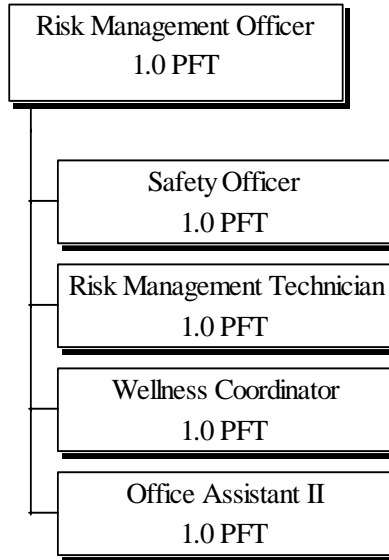
Health Benefits, Group Life and Wellness

Employment Security

Administrative Support

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



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

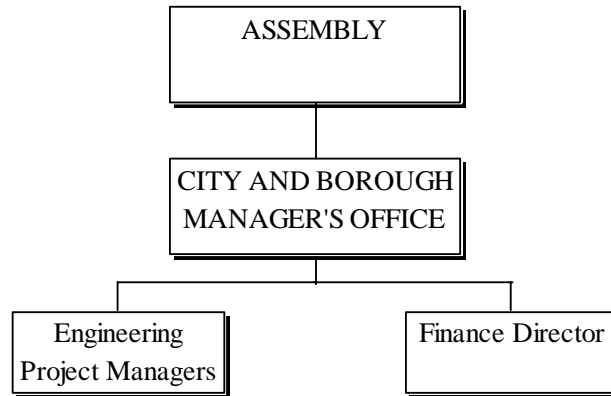
RISK MANAGEMENT

STAFFING DETAIL

	FY06 Amended		FY07 Adopted		FY08 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Risk Management Officer	1.00	\$ 70,600	1.00	\$ 72,700	1.00	\$ 74,900
Safety Officer	1.00	48,200	1.00	50,200	1.00	51,700
Wellness Program Coordinator (1)	-	-	1.00	60,500	1.00	60,500
Secretary I	1.00	40,100	1.00	41,300	1.00	42,500
Office Assistant II	1.00	26,200	1.00	27,000	1.00	27,800
Benefits	-	78,200	-	115,800	-	123,300
Total	4.00	\$ 263,300	5.00	\$ 367,500	5.00	\$ 380,700

(1) The City's Wellness Program had previously been operated on a contractual basis. However, it has become difficult to continue with a contractor and management determined it was necessary to hire a coordinator within the Risk Management function.

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

Processing petitions from citizens requesting an L.I.D. and developing project cost estimates.

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D.

Local Improvement District (L.I.D.) is a method of financing public improvements by assessing the benefiting property owners for all or part of the costs. A L.I.D. boundary is established by the Assembly and may be as large or small as necessary to accomplish the desired improvements. A L.I.D. may only be created by an ordinance and is usually initiated by a petition from the property owners.

For certain types of projects, part of the cost may be matched with City and Borough funds or with state or federal grants.

SPECIAL ASSESSMENTS

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 68,100	102,100	89,900	122,200	127,600
Commodities and Services	26,600	33,700	31,900	37,700	35,600
Capital Outlay	55,100	45,000	57,000	45,000	45,000
Debt Service:					
#72 Channel Drive Sewer	42,200	41,200	41,000	-	-
#74 Goat Hill Sewer	15,600	15,300	15,200	-	-
#82 Auke Lake Sewer Ext.	25,700	25,100	24,500	23,800	23,500
Support to:					
General Fund	48,000	65,300	65,300	51,400	23,900
Sewer	25,000	1,000	2,400	31,400	-
Total Expenditures	306,300	328,700	327,200	311,500	255,600
FUNDING SOURCES:					
State Shared Revenue	-	-	-	3,400	-
Assessment Payments	275,200	141,700	475,700	87,800	74,700
Square Foot Add-on Fees	250,800	165,000	161,000	165,000	165,000
Penalties and Interest	79,700	59,700	58,200	29,700	23,200
Fund Balance (To) From	(299,400)	(37,700)	(367,700)	25,600	(7,300)
Total Funding Sources	\$ 306,300	328,700	327,200	311,500	255,600
FUND BALANCE	\$ 845,600	883,300	1,213,300	1,187,700	1,195,000

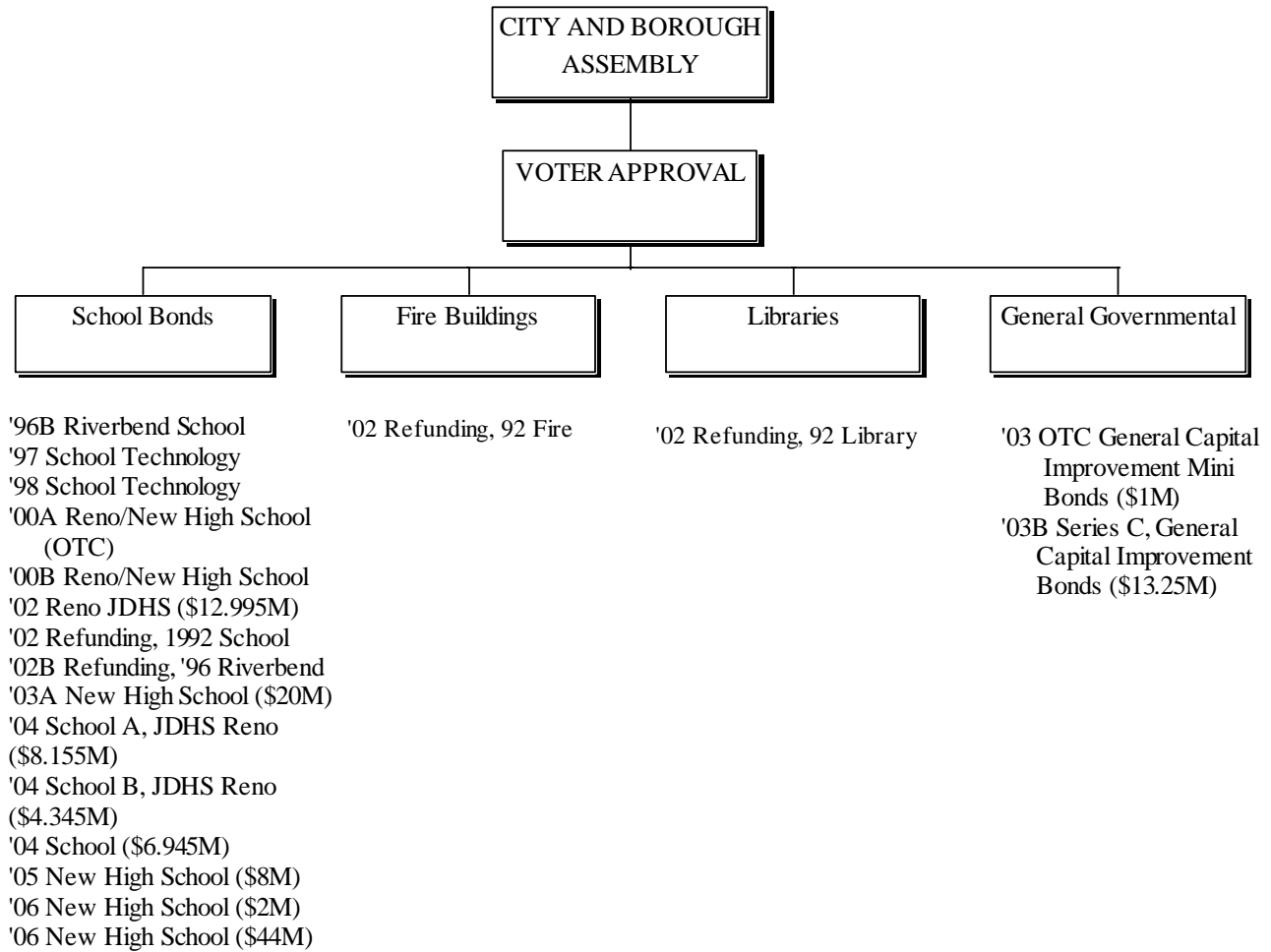
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY07 Adopted		FY08 Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#72 Channel Drive Sewer	\$ 12,400	600	-	-
#77 Mendenhall Valley	100	-	-	-
#79 5th Street Paving Douglas	3,700	600	3,700	300
#80 Greenwood Subdivision	600	100	-	-
#81 White Subdivision Imp.	3,700	500	3,700	300
#82 Auke Lake Sewer Ext.	6,900	1,400	6,900	1,000
#83 Linellen Subdivision	1,400	300	1,400	200
#84 Trafalgar Ave Sewer	6,200	1,200	6,200	800
#85 Belleview	7,200	2,600	7,200	2,100
#86 N Douglas Sewer	26,800	10,000	26,800	8,400
#87 Great Western Street Paving	2,300	900	2,300	700
#89 Lemon Creek Industrial	16,500	7,700	16,500	6,700
Total	87,800	25,900	74,700	20,500
FEES:				
Loan Interest	-	3,800	-	2,700
Water & Sewer Connect Add-On	165,000	-	165,000	-
Total	\$ 165,000	3,800	165,000	2,700

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 FY07 (calendar year 2006) projected areawide assessment is \$3.651 billion. Therefore, bond indebtedness should not exceed \$182.5 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 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 reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principle and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must have been authorized by the voters between 1970 and October 31, 2006. We are projecting that the CBJ will receive \$4.1M in FY06, \$6.15M in FY07 and \$8.16M in FY08 in State School Construction Debt Reimbursement Program payments. The CBJ has voter authorization to issue an additional \$44.06M in GO bonds for construction of the new valley high school and \$5.995M in GO bonds for repairs and renovation to the Glacier Valley Elementary School. Both of these bonds will qualify for 70% reimbursement under the State's reimbursement program. These bonds are expected to be issued in FY07.

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>FY06</u></i> <i><u>Projected</u></i> <i><u>Budget</u></i>	<i><u>FY07</u></i> <i><u>Adopted</u></i> <i><u>Budget</u></i>	<i><u>FY08</u></i> <i><u>Approved</u></i> <i><u>Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$ 6,848,000	9,249,700	12,131,800
Building Bonds	<u>1,416,100</u>	<u>1,065,100</u>	<u>1,299,600</u>
Total Debt Service Fund	<u>8,264,100</u>	<u>10,314,800</u>	<u>13,431,400</u>
Port Debt Service Fund	<u>1,515,000</u>	<u>1,512,400</u>	<u> -</u>
Enterprise Funds:			
Harbor	209,000	635,100	816,100
Sewer	908,000	561,700	557,800
Water	333,000	393,500	396,800
Hospital	<u>1,286,100</u>	<u>2,448,700</u>	<u>2,536,900</u>
Total Enterprise Fund Debt	<u>2,736,200</u>	<u>4,039,000</u>	<u>4,307,600</u>
Capital Projects (capitalized interest)			
Hospital	<u>1,381,500</u>	<u>742,600</u>	<u> -</u>
Total Debt Service Obligation	<u>\$13,896,800</u>	<u>16,608,700</u>	<u>17,739,600</u>

The total debt service amounts shown above include the total debt service for both general obligation (under “debt service fund”) and revenue bond issues (under “enterprise fund” and “port debt service fund”)⁽¹⁾. The breakdown of debt service between principal and interest can be found on the following pages for the general obligation and port revenue bonds. The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

- ⁽¹⁾ The debt service amounts shown in the enterprise funds (Hospital) includes one general obligation bond issue, the 1968 Hospital Bonds. The last debt service payment on this bond was made in FY06.

Changes in Outstanding General Obligation Debt Service

General obligation debt service under Debt Service Fund above increased from \$8.26M to \$10.31M in FY07, a 25% increase. This increase is primarily attributed to the first principle payment being made on the 2003A New High School bonds in FY07 and the projected issuance of \$44.06M in New High School bonds in FY07, with first debt service payments to be made in FY07.

DEBT SERVICE FUND

COMPARATIVES

		FY06		FY07	FY08
	FY05	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
GO School Bonds:					
'96 School Bonds (Series B)	\$ 39,400	38,500	38,300	-	-
'97 School Tech Bonds	28,700	42,600	42,600	26,500	209,900
'98 School Tech Bonds	458,300	446,400	446,400	468,600	288,400
'00A New High School (OTC)	71,600	10,000	10,300	10,300	20,300
'00B School Bonds	1,146,900	1,168,400	1,168,400	1,240,800	1,244,200
'02 GO School Bond	1,250,100	1,239,200	1,239,100	1,232,200	1,228,200
'03A New High School	745,800	745,300	745,800	1,925,900	1,929,000
'04A Sch (\$8.155M)	122,200	951,800	951,600	968,500	964,800
'04B Sch (\$4.345M)	90,300	530,200	530,500	539,900	538,500
'04 GO Sch (\$6.945M)	104,300	815,400	815,200	814,900	814,200
'05 GO Sch (\$8M)	500	285,000	285,000	745,000	745,100
'05 OTC GO School	-	32,400	-	260,000	354,100
'06 GO Sch (\$44M)	-	-	-	1,016,800	3,794,800
'02 Refunding Bonds:					
1985 Variable School	75,200	74,900	74,900	-	-
'02 Refunding Bonds:					
'96 School Bonds (Series A)	496,300	500,100	499,900	300	300
Total School Debt	4,629,600	6,880,200	6,848,000	9,249,700	12,131,800
GO Building Bonds:					
'02 Refunding Bonds:					
1985 Douglas Fire/Library	343,800	342,800	342,800	-	-
'03 OTC GO CIP Bonds	47,000	54,400	54,400	54,100	291,800
'03 B GO CIP Bonds	557,900	1,018,600	1,018,900	1,011,000	1,007,800
Total Building Debt	948,700	1,415,800	1,416,100	1,065,100	1,299,600
Total Areawide Debt	5,578,300	8,296,000	8,264,100	10,314,800	13,431,400
FUNDING SOURCES:					
Interest Income	69,600	175,800	176,900	182,300	163,900
'04 A GO School Premium	108,800	-	-	-	-
'04 B GO School Premium	41,500	-	-	-	-
'04 C GO School Premium	92,700	-	-	-	-
'05 A GO School Premium	73,000	-	-	-	-
Support From:					
Sales Tax	293,600	1,660,200	1,660,200	-	-
General Fund	5,004,200	7,432,300	7,432,300	9,471,200	12,700,900
Capital Projects	-	-	-	-	-
Fund Balance (To) From	(105,100)	(972,300)	(1,005,300)	661,300	566,600
Total Funding Sources	\$ 5,578,300	8,296,000	8,264,100	10,314,800	13,431,400
FUND BALANCE RESERVE	\$ 4,745,300	5,736,100	5,737,400	5,173,400	4,593,400
AVAILABLE FUND BALANCE	\$ 379,200	360,700	392,400	295,100	308,500

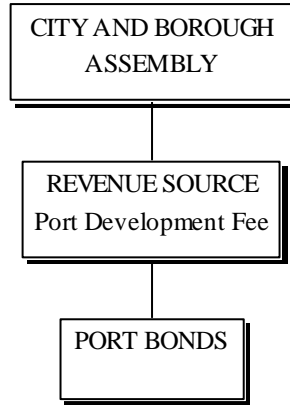
DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY07 Adopted		FY08 Approved	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'97 School Tech Bonds	\$ 15,000	11,500	204,000	5,900
'98 School Tech Bonds	425,000	43,600	260,000	28,400
'00A New High School (OTC)	-	10,300	10,000	10,300
'00B School Bonds	955,000	285,800	1,005,000	239,200
'02 GO School Bond	755,000	477,200	785,000	443,200
'03A New High School	1,195,000	730,900	1,230,000	699,000
'04A Sch (\$8.155M)	740,000	228,500	755,000	209,800
'04B Sch (\$4.345M)	375,000	164,900	390,000	148,500
'04 GO Sch (\$6.945M)	620,000	194,900	635,000	179,200
'05 GO Sch (\$8M)	460,000	285,000	475,000	270,100
'05 OTC GO School	178,000	82,000	279,000	75,100
'06 GO Sch (\$44M)	-	1,016,800	1,800,000	1,994,800
'02 Refunding Bonds				
'96 School Bonds (Series A)	-	300	-	300
Total School Debt	5,718,000	3,531,700	7,828,000	4,303,800
GO Building Bonds:				
'03 OTC GO CIP Bonds	12,000	42,100	250,000	41,800
'03B GO CIP Bonds	480,000	531,000	495,000	512,800
Total Building Debt	492,000	573,100	745,000	554,600
Total Areawide Debt	\$ 6,210,000	4,104,800	8,573,000	4,858,400

PORT DEBT SERVICE FUND

PORT REVENUE BONDS



'03A Port Revenue Bonds

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

Authority

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly without voter approval. No legal debt limit is imposed by the State or by Juneau's Charter. The debt limit or capacity for revenue bonds is determined by market. Revenue bonds typically require a surplus of 125% to 150% of the annual debt service on the bonds being sold.

Payment of Debt Service

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

Budgeting and Accounting for Debt Service

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

COMPARATIVES

	FY05	FY06		FY07	FY08
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
'03A Port Revenue Bonds	\$ 1,514,700	1,515,000	1,515,000	1,512,400	-
Total Areawide Debt	1,514,700	1,515,000	1,515,000	1,512,400	-
FUNDING SOURCES:					
Support From:					
Port Development Fund	1,138,000	1,225,000	1,225,000	935,000	-
Marine Passenger Fee Fund	375,800	300,000	300,000	-	-
Fund Balance (To) From	900	(10,000)	(10,000)	577,400	-
Total Funding Sources	\$ 1,514,700	1,515,000	1,515,000	1,512,400	-
FUND BALANCE:	\$ 568,900	578,900	578,900	1,500	1,500

DEFINITIONS OF FUNDS

Governmental Funds

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

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

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) which are legally restricted or Assembly mandated expenditures for specified purposes. The CBJ departmental budgets, which are accounted for as Special Revenue Funds, include-

- 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 was completed in 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.
- Wastewater Utility - This fund was established to account for the activities of the CBJ's wastewater treatment operations. The sewer utility provides for wastewater treatment facilities for most of the populated roaded areas. The sewer utility is financially self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbors - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund was established to account for the CBJ's major vessel docking operations. The 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.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
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 budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

GLOSSARY

Budgetary Accounts	Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.
CAFR	See Comprehensive Annual Financial Report.
Capital 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>
Operating Budget	<p>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.</p>

GLOSSARY

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.
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

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