

# **FY08 ADOPTED BUDGET OVERVIEW**

The City develops a 2-year budget every other year and FY08 is the second year of the FY07/FY08 biennial budget. During the first year of the biennial budget, the Assembly adopts the first year (FY07) and conceptually approves the second year (FY08).

The Assembly conceptually approved the FY08 budget in June 2006 (during the FY07/FY08 biennial budget cycle). Beginning in January 2007, departments revised their FY08 Approved Budget to adjust for changes resulting from a variety of factors, including increases in energy costs, negotiated wage and benefit changes and unanticipated increases or decreases in other categories.

The uncertainty resulting from dramatic fluctuations in State funding and the continued increase in the Public Employees Retirement System (PERS) employer rate present on-going budgetary challenges for the City and Borough. This year was particularly challenging because early in the FY08 budget revision process, the City was notified that the PERS rate would increase from 26.22% to 42.56%. The impact on the City's tax supported operations was over \$3.0 million. The City funded this increase from the sales tax budget reserve as a temporary measure and kept the mill levy at the FY08 approved rate. If the 42.56% rate had remained, the City would have been faced with a combination of decreases in public services and a mill rate increase. However, on the last day of its session, May 16, the State legislature set the PERS rate at 22%. In addition, the State provided \$1.7 million in support for general governmental operations. These changes allowed the Assembly to reduce the operating mill rate by 0.42 mills (from 9.68 to 9.26 mills).

The State also provided significant support to the Juneau School District (JDS), \$11.3 million for PERS and TRS (Teacher Retirement System), \$2.5 million for the area cost differential and \$835,200 in a school improvement grant. These increases are offset by a \$4.2 million decrease in State Foundation Funding, resulting in a net increase \$10.4 million for State support to Education. The CBJ has continued to support the JDS to the maximum allowed under State law for operations plus additional amounts for after school activity buses, transportation of homeless students, food service and community schools. The total amount of CBJ support to the JDS for the 2007-2008 school year is \$22.8 million.

One of the key purposes of developing a two-year budget is to reduce the amount of staff time devoted to budget in the second year. Therefore, all numbers and the narrative presented in the FY08 Adopted Budget have been reviewed. All of the numbers have been updated and narrative that has not been updated has been identified as such.

# NOTES

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**BIENNIAL BUDGET**  
**BIENNIAL BUDGET**  
**ADOPTED FISCAL YEAR FY08**  
**YEAR 2 OF THE FY07/FY08 BIENNIAL BUDGET**



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*

Sara Chambers  
*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  
Shelisham

City & Borough of Juneau Boundary

Pt. Coke



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# COMMUNITY HISTORY

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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

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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

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## **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.

# BUDGET PHILOSOPHY

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*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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City and Borough of Juneau  
Alaska**

For the Biennium Beginning

**July 1, 2006**

President

Executive Director

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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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*)

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

#### Capital Projects - Roads & Sidewalks, Fire & Safety

- Community Development, Parks & Recreation

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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## **Business-type Functions (Enterprise Funds):**

### **Major Funds**

Airport  
Bartlett Regional Hospital  
Water Utility  
Wastewater (Sewer) Utility

### **Nonmajor Funds**

Hazardous Waste Management  
Docks and Harbors

## **Capital Project:**

### **Major Funds**

Capital Projects

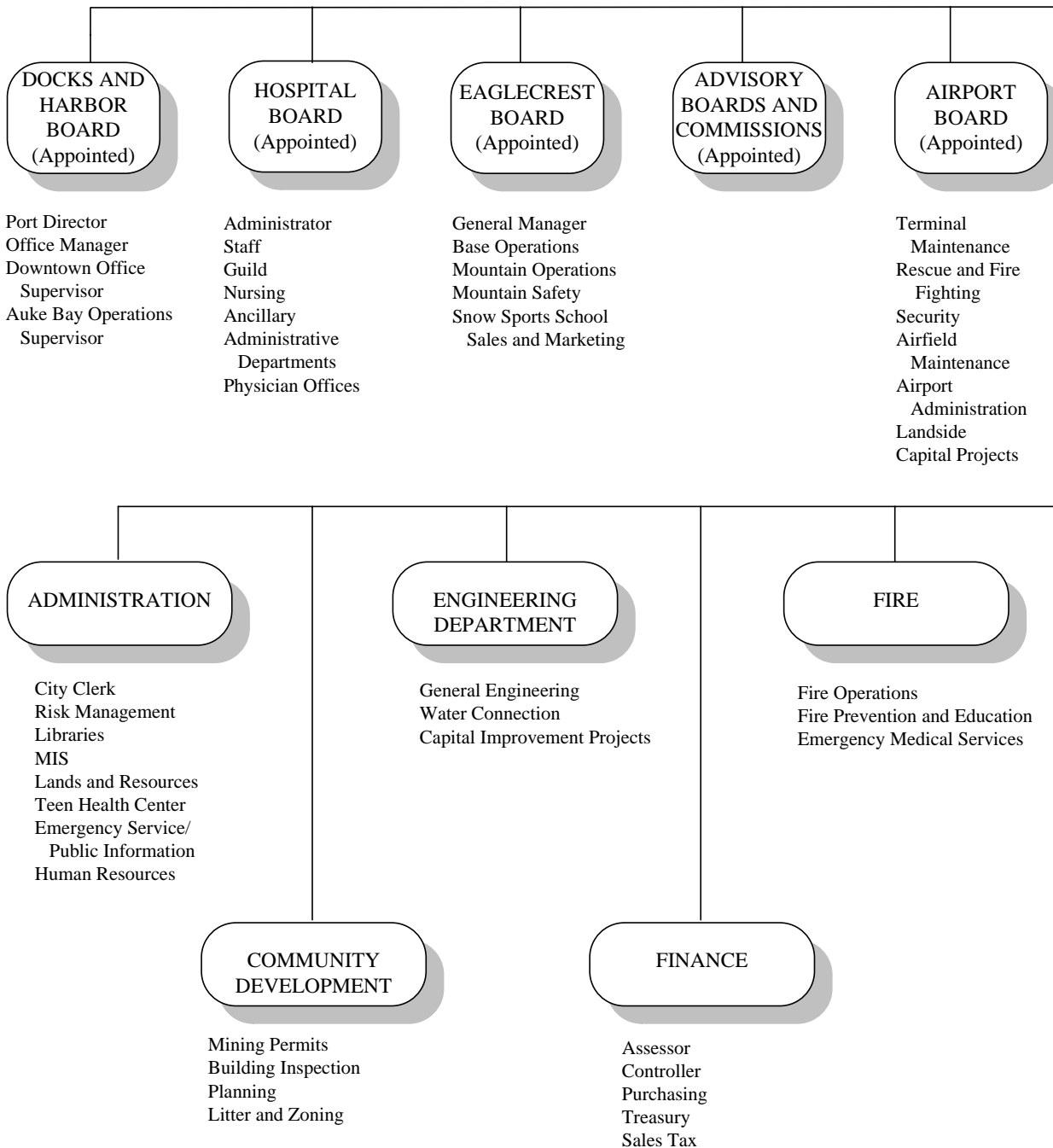
*Note 1:* Although Capital Transit is not considered a major fund, it receives 61% of its operational funding from the Roaded Service Area, a major fund.

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

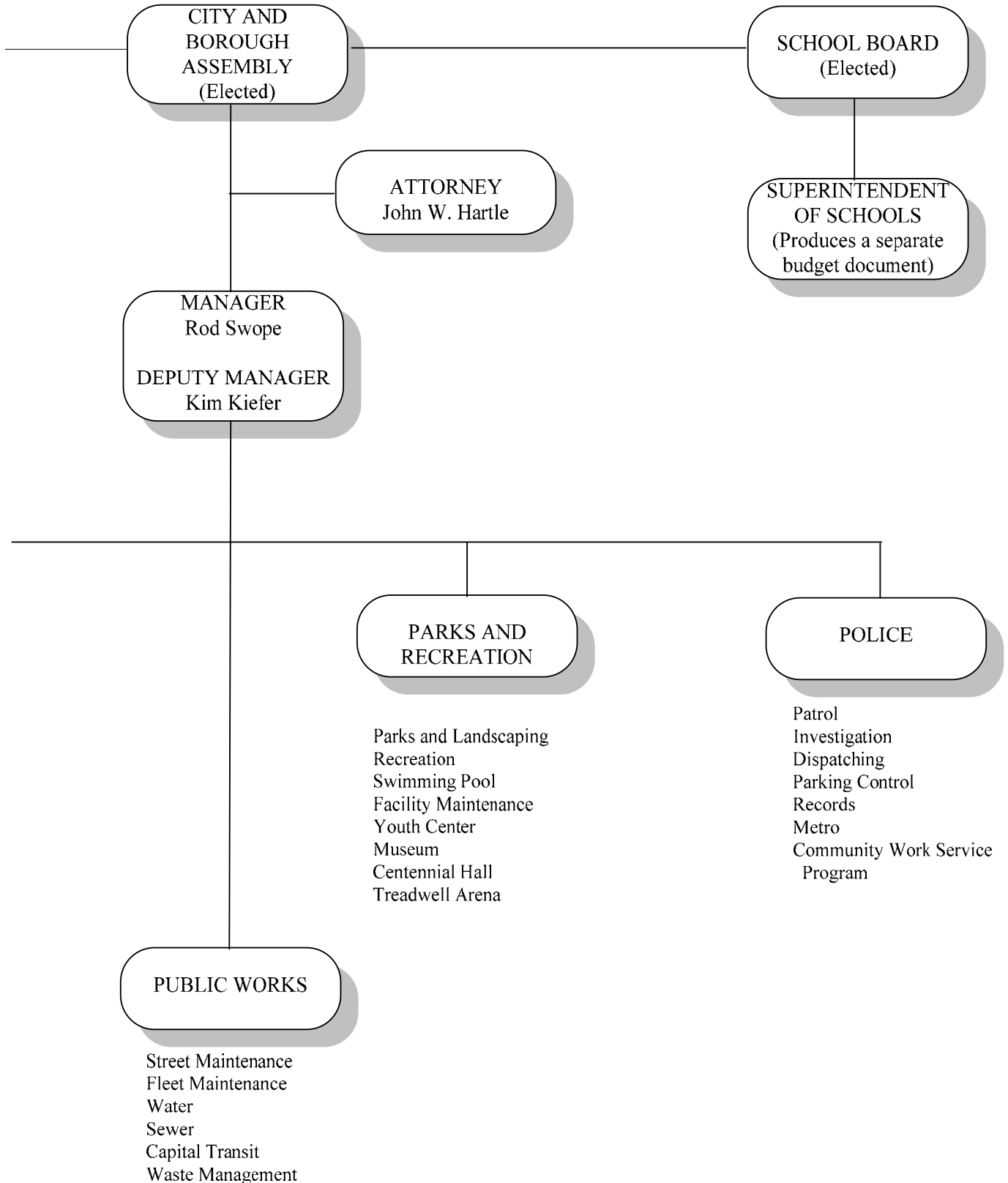
# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*structure of the administration.*





# USER'S GUIDE

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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 divider)*

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 divider)*

This section contains the following comparative schedules for FY06 Actuals, FY07 Amended Budget, FY07 Projected Actuals, FY08 Approved Budget and FY08 Adopted Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – 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 FY08 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.



April 4, 2007

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 FY08 revised budget. 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 has been revised to reflect various changes that are projected to occur in the coming year. It is being brought back before the Assembly for review and consideration of various adjustments that have been made and proposed changes that are being recommended.

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. This year's budget reflects a 'maintenance level' for general government operations. 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 FY08 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;
- Revise the FY08 budget to reflect 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 instructed that any funding requests for new positions would be denied.

## ADDITIONAL REVENUES

This year we will experience a slight average increase in property values (on average, residential property values have remained the same as last year and commercial property values have increased approximately 6%), an increase in sales tax revenues, a carryover in fund balance, and an increase from various other miscellaneous sources. The following table summarizes the revenue differences between the FY08 conceptually approved budget that was presented to the Assembly last year and the revised budget that is being submitted now.

<u>Category</u>	<u>FY08 Revenue Changes</u>
State sources	\$ 0
Property tax (excluding debt)	(796,000)
Sales tax (operational)	2,141,200
Interest Income	460,500
E911 Surcharge	564,600
Miscellaneous (operational)	94,900
Fund balance carry over (see note below)	<u>2,022,300</u>
<b>Total</b>	<b>\$4,487,500</b>

# CITY MANAGER'S BUDGET MESSAGE

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Over the past few years property values across the country have increased significantly. This year interest rates are increasing and residential property values have begun to level off. Commercial property values are continuing to increase. We should see increases in property and sales tax revenues this summer with the construction of the Kensington Mine and Home Depot, the opening of Wal-Mart, 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, grants and permit sales. In addition to the anticipated FY08 sales and property tax revenue increases, we also have unexpended budget being carried forward from FY06 and FY07 due primarily to a large number of unfilled positions that remained vacant.

The City has 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 State funding included in the FY08 amended budget.

## ADDITIONAL EXPENSES

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

<u>Category</u>	<u>FY08 Proposed Budget Changes</u>
Wages	\$ 0
PERS Benefits (directly supported funds only)	2,422,400
Support to Education	1,692,700
Support to Transit	(351,500)
Other Operating Expenditures (includes E911)	723,900
<b>Total</b>	<b>\$ 4,487,500</b>

In FY08, we will no longer receive \$1 million in National Forest Timber Receipt funds of which \$850,000 was available to help fund general operations (the remainder was required to be spent on projects specifically benefiting federal lands). The National Forest Timber Receipts was a six-year program ending in FY07. This program may be reauthorized by Congress; however it faces an uncertain fate because it is attached to an emergency spending bill for the wars in Iraq and Afghanistan which the President has said that he will veto.

## INCREMENTS

There were no increment requests submitted by the departments that were approved. Transit did request the use of grant funds to upgrade and increase a half time position to full time. The position cleans and maintains all of the transit bus shelters throughout the Borough. The position will continue to be funded with grant funds.

## SUMMARY

Last fall, as a result of an unanticipated increase in our employer's FY08 PERS contribution rate (a jump from 21% to 42%), we estimated that we could be facing a general operating funding shortfall of nearly \$3.4 million. In response, I requested that the Assembly agree to temporarily commit the balance of the budget reserve and a portion of the general CIP sales tax to address this projected shortfall until it was determined whether or not the legislature would take action to provide relief to local communities regarding their required PERS contribution. The amount we will need to withdraw

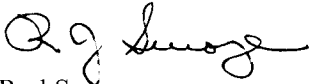
# CITY MANAGER'S BUDGET MESSAGE

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from the sale tax budget reserve has been reduced substantially. This reduction is primarily due to a greater than projected increase in sales tax revenues, and the carryover of unanticipated one-time fund balances from FY06 and FY07. It appears that we now only have to withdraw from the sales tax budget reserve an additional \$640,000 in order to meet the requirement of submitting a balanced budget. As promised, I remain committed to making the necessary cuts to general government operations and programs if the legislature does not address the PERS liability problem. If we receive any additional revenue beyond what is required to balance the budget, I will be recommending that we set it aside in the sales tax budget reserve or emergency budget reserve 'savings accounts' for the future.

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

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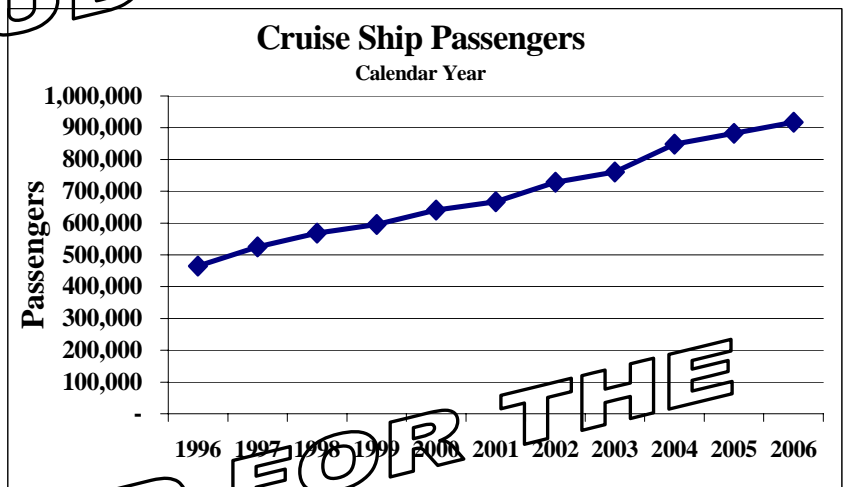
# BUDGET HISTORY AND OVERVIEW

## 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 approximately one quarter (24.5% based on 2005 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 are reviewing options of providing 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 975,000 cruise ship passengers may visit Juneau during the 2007 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 Greens Creek's published information, the mine life should extend, at minimum, until the 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. The mine facility is under construction and Kensington is working to finalize permitting. The Kensington mine developer, Coeur Alaska, has 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. During 2004 and 2005, 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. However, recent increase in mortgage interest rates have slowed housing demand and the growth in assessed values. Total assessments for FY08 (calendar 2007) are projected to increase by approximately \$154.7 million or 4.2%. The Assessor is projecting that residential property will not increase and commercial will increase by approximately 6%. If we exclude an estimate for new construction, the total assessed value growth drops to approximately 2%.

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 2007 assessed value growth will result in an increase of \$310,000 in the required local support to education in FY09. 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 FY06, we projected sales tax growth in the area of 2.3%. Actual growth for FY06 was 7.9% 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 2.4% for FY08. The increase in FY08 is due to projected retail sector expansion. We are projecting that these increases do represent a permanent growth trend over FY06 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. In FY07

# BUDGET HISTORY AND OVERVIEW

year, the State passed legislation to, again, provide some relief to communities for increases in employer PERS contribution rates 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 appears likely that the Legislature will adopt some type of additional local government support in FY08. It is uncertain if this support, if any, will continue beyond FY08. Due to the uncertainty of State support in FY08, we have not included in general governmental State support in our 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 amount allowed under the State's funding formula. Under the formula the City is allowed to provide up to 23% above the "Basic Need" level of funding. This is in addition, to the required minimum contribution of 4 mills of full and true value (\$12.03 million for FY07 and \$13.49 million for FY08). For FY08 the District is requesting that an additional \$10.17 million or 23% in funding beyond Basic Need. In addition to the funding support for the District's general operations the FY08 budget include \$135,000 in funding for Community Schools, \$66,000 for pupil activity transportation, \$35,000 for transportation of homeless students, \$25,000 for 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 FY08 funding requests with the adopted budgets for FY04 through FY07. The School District's FY08 budget request currently exceeds the maximum amount of local funding allowed. The School District has included in their budget request an assumption that the State will increase funding support (see note 3) during the 2007 legislative session.

School District's Funding Request	FY04 Request	FY05 Request	FY06 Request	FY07 Request	FY08 Request
Requested Funding - General Operations	\$17,865,300	18,870,000	19,795,800	21,506,600	22,543,700
Requested Funding - Outside General Ops	292,100	-	168,200	185,000	135,000
Total Funding Requested	\$18,157,400	18,870,000	19,964,000	21,691,600	22,678,700

### Funding Levels Approved:

	FY04 Adopted	FY05 Adopted	FY06 Adopted	FY07 Adopted	FY08 Revised
Funding within the State funding cap	\$18,171,200	18,835,000	19,795,900	21,506,600	22,543,700
Additional funding, outside State funding cap	110,000	-	115,600	101,000	135,000
Total	\$18,281,200	18,835,000	19,911,500	21,607,600	22,678,700
Budget Difference from Request	\$ 123,800	(35,000)	(52,500)	(84,000)	0
Percentage Funding of Request	100.7%	99.8%	99.7%	99.6%	100%
Percent Change from the Previous Year	1.6%	3.0%	5.7%	8.5%	5.0%



# BUDGET HISTORY AND OVERVIEW

*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% in funding beyond “Basic Need”.

*Note 3:* The School District included in their FY08 budget request the assumption that the base student allocation will increase from \$5,380 to \$5,810. The City Manager has included this higher amount in his FY08 budget request.

*Note 4:* The amount shown as funding outside the State’s funding cap does not include \$123,000 in funding for Community Schools and \$200,000 provided through the Youth Activities Board.

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 School District’s FY08 requested operating budget includes \$23,657,600 in local funding support for the School District’s general operations. The amount proposed for educational support in FY08 is equal to an areawide mill levy of 6.19, or more than 64% of the proposed FY08 (2007 property tax year) general operating property tax levy (9.68 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 2007 assessment year (the FY08 budget year) increased by 4.2% or \$154.7 million over the 2006 assessments. This growth was mainly due to a combination of increases in assessed values for commercial property and new construction.

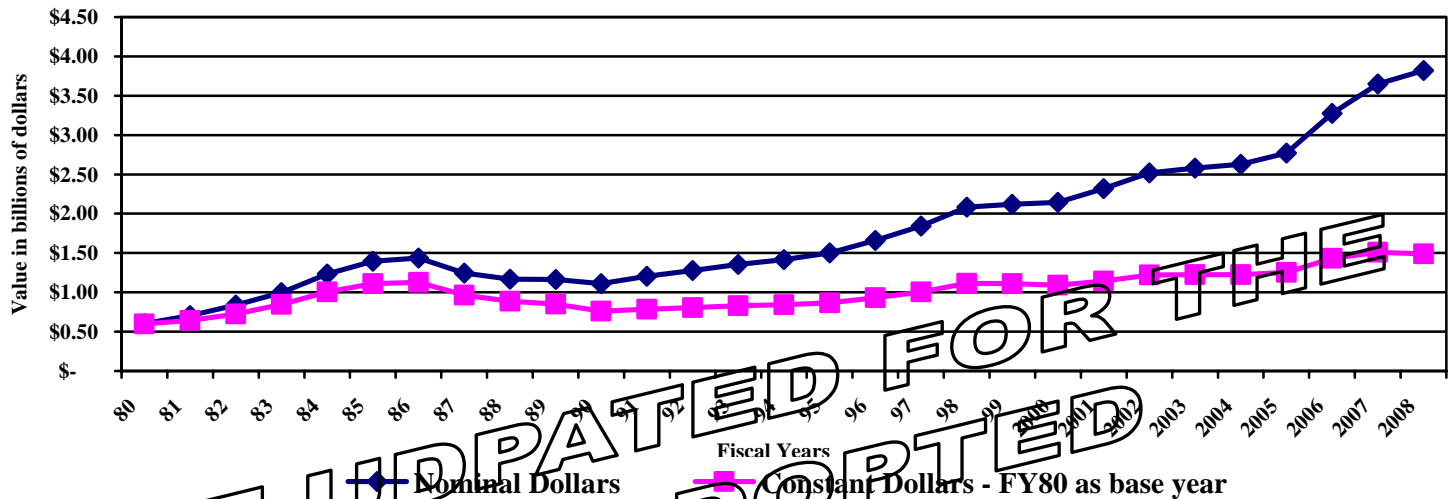
The CBJ’s mill levy consists of two parts, a levy for operations and a levy for debt service. The Charter restricts the mill levy for operations to a maximum of 12. This mill levy cap specifically excludes the mill rate levied to pay for general obligation (voter approved) debt service. Shown below is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

	<u>FY04 Adopted</u>	<u>FY05 Adopted</u>	<u>FY06 Adopted</u>	<u>FY07 Adopted</u>	<u>FY08 Revised</u>
Operational Mill Levy	10.44	10.94	9.98	9.26	9.68
Debt Service Mill Levy	1.20	1.06	1.19	0.91	1.11
Total Levy	<u>11.64</u>	<u>12.00</u>	<u>11.17</u>	<u>10.17</u>	<u>10.79</u>
Percent Change from Prior Year	1.4%	1.5%	(6.9)%	(8.9)%	6.1%

The proposed budget for FY08 contains a combined (operational and debt) mill levy increase of .62 mills or 6.1% from the FY07 rate. However, the proposed FY08 operational mill levy is .30 mills or 2.7% less than the FY06 levy. The FY07 adopted mill levy was decreased by a total (combined) of 1.0 mill or 8.9% from FY06. The Assembly elected to reduce the mill levy in FY07 to help mitigate the strong increases in 2006 assessed values. The FY08 proposed **debt mill levy** has been increased by 0.20 mills from FY07. This increase is due to additional \$44 million in Thunder Mountain High and \$5.995 million in Glacier Valley Elementary School bonds being issued in FY07.

# BUDGET HISTORY AND OVERVIEW

Assessed Values



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 \$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 proposed FY08 budget includes \$19,876,900 for capital improvement projects. This amount excludes the projects funded through direct appropriations including the School District projects funded with general obligation bonds. The majority of the City's capital project funding has come from temporary sales tax levies and general obligation bonds. Voters have consistently supported these methods for funding local improvements. The following is a list of capital projects funded with general obligation bond and sales tax levies since 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.

# BUDGET HISTORY AND OVERVIEW

- \$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.)
- 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 FY08 proposed budget includes \$12.5 million in funding for the JPD. A large portion of this 142% 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 budget 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.

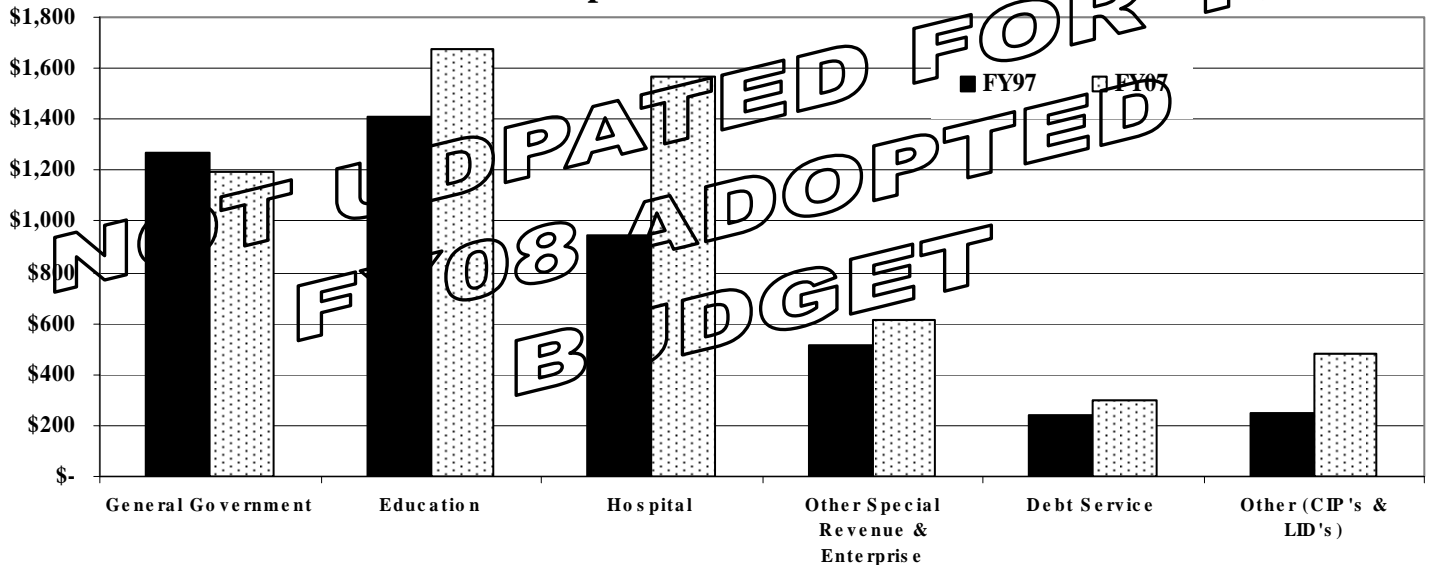
Budgetary Comparison FY97 to FY07 in Constant Dollars (in millions)			
Service Category	FY97	FY07	% Change
General Government	\$ 37.1	\$ 37.4	0.8%
Education, including Special Revenue Funds	42.0	52.2	24%
Bartlett Regional Hospital	28.1	48.8	74%
Other Special Revenue and Enterprise Funds	15.2	19.1	26%
Debt Service	7.1	9.3	31%
Other (CIP's and LID's)	7.4	15.1	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

## BUDGET HISTORY AND OVERVIEW

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.

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

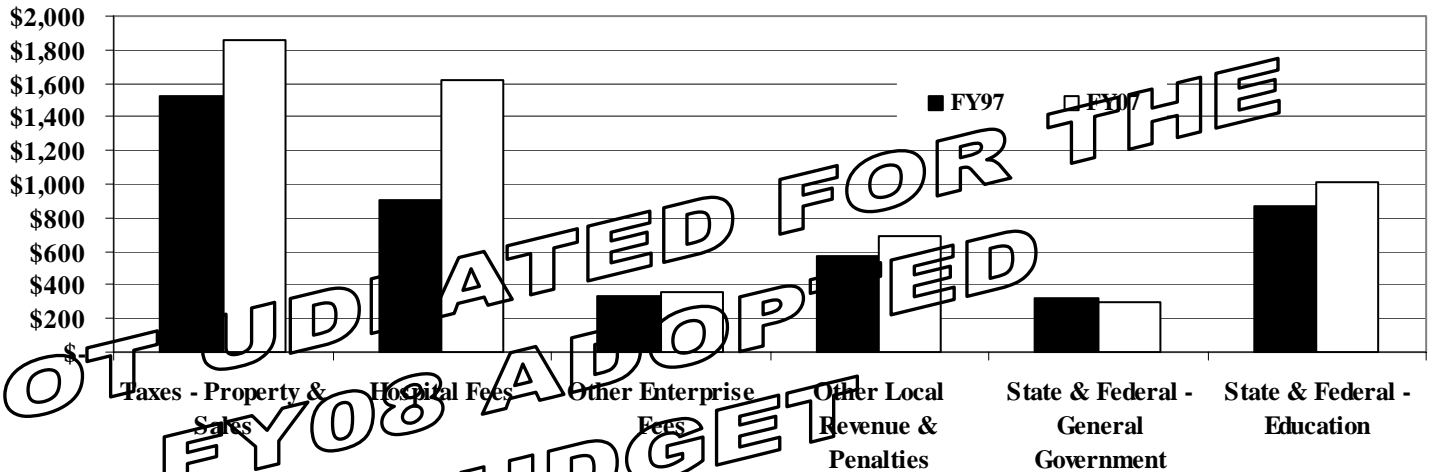


As previously noted, we have seen a shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted 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 Revenue Sharing but many remote communities that rely heavily on fuel oil for a majority of their energy needs (including electricity generation) were negatively impacted by the increase in oil prices. As a result of this pressure, the State legislature passed the Municipal Energy Assistance Program, from which the CBJ will receive \$1.25 million in FY07. In addition, the State assisted communities by funding a portion of the employers' FY07 Public Employees Retirement System contributions (PERS), from which the CBJ received \$1.4 million. The Legislature is currently considering a number of different local funding bill options that would help local governments address the dramatic increases in the employer PERS contributions rates and the PERS unfunded liability.

# 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 significant degree of uncertainty for Juneau's future. The State's economy relies mainly on oil royalties and taxes and there is no general taxing structure in place. However, a number of economic events are taking place which will help stabilize the State's economy. Oil price increases over past 30 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 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 for the State to develop a long-range financial plan to insure Alaska's and Juneau's long-term stability.

The public sector employment has declined (as a percentage of total employment) over the past 10 years while the private sector employment has increased. However, public sector employment continues to represent 42% 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 working to complete 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 in progress.

# BUDGET HISTORY AND OVERVIEW

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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 2007 season (May through September) is 975,000. 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 tree 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 years.

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

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

## GOALS

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

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

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

# NOTES

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# EXECUTIVE SUMMARY

## THE FY08 APPROVED TO THE FY08 REVISED BUDGET BALANCING SUMMARY

The FY08 budget continues to hold the line on governmental growth and spending in light of State funding reductions, unfunded mandates and operating cost increases. Departments were directed to submit as conservative a budget as possible while maintaining existing service levels. The FY08 Revised Budget reflects a 'maintenance level' for general government operations and maintains core functions and services.

The largest financial issue facing the CBJ, and many local governments in Alaska, is the Public Employee Retirement System's (PERS) unfunded liability. In 1999 through the early 2000s the small surplus being reported by PERS changed to a very large unfunded liability by FY04. In responding to this liability, the State has raised employer contribution rates by 5% per year. In FY04, our employer contribution rate was 6.22%. In FY05, FY06 and FY07 this rate was increased by 5% per year. Initially local governments participating in the PERS were told contribution rates needed to increase, on average, from the mid 6% range to approximately 28%. This rate was later revised upwards gradually climbing to over 40%. At the time the Assembly approved the balanced FY08 budget we assumed our PERS contribution rate would climb by 5% to a total of 26.22%. During this past fiscal year the State's Alaska Retirement Management (ARM) Board decided to set the employers' contribution rate at the total actuarial rate identified as opposed to the 5% increase. This change resulted in our contribution rate climbing to 42.56%. This is a 21.34% increase over FY07 and 16.34% greater than we anticipated in the FY08 Approved Budget. The PERS financial impact to the operating budgets being funded with general sales and property taxes dollars is approximately \$2.4 million.

The second largest financial impact to the CBJ's general governmental operations is the increase in general operating support for education. The Assembly has consistently supported local funding for Education to the maximum amount allowed under the State's funding formula. Under this formula, local governments are required to contribute 4 mills of full and true value plus they can optionally fund an additional 23% above "Basic Need". Full and True Value is the total amount of property, both real and personal, that the CBJ can assess for taxation including locally (optional) exempted property. The CBJ's required contribution for FY08 is \$13.49 million. The District is requesting that an additional \$10.17 million in funding be provided. The School District's total funding request for FY08 is \$23.66 million. This is a \$1.97 million increase over FY07 and \$1.59 million more than the amount included in the FY08 Approved Budget. The FY08 Revised Budget includes the total amount of funding being requested by the School District. *(Note the amounts discussed above exclude some additional education funding provided by the CBJ for specific school functions).*

While we have experienced large unanticipated increases in operating costs, we have also experienced some significant revenue increases as well. The major revenue sources helping us fund this year's additional operating costs are -

- Sales Tax Operational Fund Balance Carryovers From FY06 and FY07	\$2,141,200
- Interest Income	\$ 460,500
- E911 Surcharge Rate Increase	\$ 564,600
- Fund Balance Carryovers From FY06 and FY07	\$2,022,300

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 FY07 Amended Budget, the FY08 Approved and FY08 Adopted Budgets. You will find additional budgetary change details included in each departmental budget sections under the title “Budget Highlight.”

	<b>FY07</b>	<b>FY08</b>		<b>FY08</b>	
	<b><u>Amended</u></b>	<b><u>Approved</u></b>	<b><u>% Change</u></b>	<b><u>Adopted</u></b>	<b><u>% Change</u></b>
<b>Funding Sources:</b>					
State Support <i>(Note #1)</i>	\$ 43,011,598	41,616,000	(3.24)	55,047,400	32.27
Federal Support <i>(Note #2)</i>	9,995,500	8,850,100	(11.46)	8,904,600	0.62
Taxes <i>(Note #3)</i>	74,045,300	80,510,700	8.73	79,017,700	(1.85)
User Fees & Permits <i>(Note #4)</i>	96,142,700	99,213,500	3.19	100,590,700	1.39
Penalties & Fines	1,118,100	1,101,600	(1.48)	975,300	(11.47)
Interest-Investment and A/R <i>(Note #5)</i>	4,426,700	4,702,800	6.24	5,954,300	26.61
Property Sales and Rents	4,155,600	4,007,400	(3.57)	4,538,200	13.25
Special Assessments (LIDS)	87,800	74,700	(14.92)	69,900	(6.43)
Other Miscellaneous Revenue	330,000	337,000	2.12	395,000	17.21
Fund Balance Usage (Contribution)	13,652,202	398,000	97.08	(1,094,400)	(374.97)
<b>Total Funding Sources</b>	<b><u>246,965,500</u></b>	<b><u>240,811,800</u></b>	<b><u>(2.49)</u></b>	<b><u>254,398,700</u></b>	<b><u>5.64</u></b>
<b>Expenditures:</b>					
General Government, City <i>(Note #6)</i>	55,295,100	52,727,400	(4.64)	52,676,200	(0.10)
General Government, School District <i>(Note #7)</i>	67,824,100	66,769,200	(1.56)	78,530,200	17.61
Non-Board Enterprise <i>(Note #8)</i>	11,531,100	11,993,000	4.01	11,792,300	(1.67)
Board Controlled <i>(Note #9)</i>	72,754,100	75,064,900	3.18	74,882,500	(0.24)
Internal Service Funds <i>(Note #10)</i>	815,500	(189,100)	(123.19)	110,000	(158.17)
Debt Service <i>(Note #11)</i>	11,827,200	13,431,400	13.56	14,003,400	4.26
Capital Projects <i>(Note #12)</i>	26,189,700	20,283,300	(22.55)	21,676,900	6.87
Special Assessments	228,700	231,700	1.31	227,200	(1.94)
Special Appropriations	500,000	500,000	-	500,000	-
<b>Total Expenditures</b>	<b><u>\$ 246,965,500</u></b>	<b><u>240,811,800</u></b>	<b><u>(2.49)</u></b>	<b><u>254,398,700</u></b>	<b><u>5.64</u></b>

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

1. State Support – The FY08 Adopted Budget includes State Support of \$11.3 million to the Juneau School District’s for the Teachers Retirement System (TRS) and Public Employees Retirement System (PERS) employer contribution and \$2.5 million for the area cost differential. Another increase is \$400,000 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 Capital Transit bus system has also secured an operating grant of \$1 million. Offsetting these increases is a decreases in the State School Foundation Funding of \$4.16 million (due an anticipated decrease student enrollment).
2. Federal Support – The decrease between the FY07 and FY08 Adopted Budgets is due to the National Forest Timber Receipts program ending in FY07.
3. Tax Revenues – This includes \$2.73 million decrease in property tax and \$1.24 million in increased sales and excise tax revenues between the FY08 Approved and Adopted Budgets. The decrease in property tax is a result of decreases in assessed values projected for the FY08 Approved Budget combined with decreases of 0.42 mills for operations and 0.05 mills for debt service. General sales tax revenues are projected to increase by approximately \$1.25 million over the FY08 Approved amount. This amount includes sales tax revenues used for

# EXECUTIVE SUMMARY

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capital improvement projects. For additional property assessment and taxation information see the *Property Assessment and Taxation* section.

4. User Fees - Increases in user fees of only 1.4% between the FY08 Approved and Adopted Budgets are due to a combination of increases and decreases throughout the City.
5. Interest-Investment and A/R – Interest rates have been steadily increasing and this is reflected in the adopted budget.
6. General Government, City – The small increase (only 0.1%) between the FY08 Approved and Adopted Budgets is the result multiple changes including, but not limited to, increased energy costs, decreased health care costs (due to lower than anticipated actual employee claims) and a 16% decrease in the PERS rate (from 26.22% to 22.0%).
7. School District - The increase between the FY08 Approved and Adopted Budgets is due to increased State funding formula for employee retirement system contributions (\$11.3 million), school district area cost differential (\$2.5 million) and a school improvement grant (\$835,000). These increases are partially offset by a decrease in State Foundation funding (\$4.1 million) due to decreased student enrollment.
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 FY07 Amended and FY08 Approved and Adopted Budgets includes additional healthcare departmental charges to bring the Risk Fund fund balance to an appropriate level, some additional contributions to the Equipment Replacement Fund and increased charges to departments for Fleet Maintenance services.
11. Debt Service - This change is due to projected increases in debt service requirements for general obligation school bond issues. FY08 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 net increase is the result of increased funding from Sales Tax (for general capital projects) and the Port Fund and decreased funding from the Water Enterprise Fund.

# EXECUTIVE SUMMARY

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## STAFFING CHANGES

The FY08 Adopted Budget includes funding for 1,630.20 Full Time Equivalent (FTE's) positions. The FY08 Adopted Budget staffing is 11.63 FTE's more than the FY07 Amended staffing level. The decrease consists of –

- an increase of 1.23 FTE's in the General Fund, excluding General Engineering
- an increase of 0.99 FTE's in the Special Revenue Funds, excluding the School District
- an increase of 17.11 FTE's in the School District
- an increase of 0.84 FTE's in the Enterprise Funds, excluding Bartlett Regional Hospital
- a decrease of 1.00 FTE's in the Internal Service Funds
- a redistribution of FTE's between General Engineering and Special Assessments Engineering, with no net change in FTE's.

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

	<u>FTE</u>
<b>FY07 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,597.72</b>
FY07 General Government and Capital Projects midyear staffing changes ( <i>Note 1 below</i> )	2.26
FY07 School District increases	18.59
	<hr/>
<b>FY07 Amended Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,618.57</b>
FY08 General Government and Enterprise increases ( <i>Note 2 on the following page</i> )	3.17
FY08 General Government and Internal Service decreases ( <i>Note 3 on the following page</i> )	(8.65)
FY08 School District increases	17.11
	<hr/>
<b>FY08 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,630.20</b>
	<hr/>
<b>(1) FY07 General Government and Enterprise Midyear Staffing Changes</b>	<u><b>FTE</b></u>
<b>Finance:</b> Treasury upgraded a 0.5 FTE Cashier to 1.0 FTE Accounting Tech I.	0.50
<b>Parks and Recreation, Parks and Landscape Maintenance:</b> In FY07, the CBJ received an endowment and took over the management of the Jensen-Olson Arboretum, which necessitated the hiring of an Arboretum Manager and an additional part-time groundskeeper assistant.	0.33
<b>Visitor Services:</b> Additional Events Assistants to meet the need of Centennial Hall Convention Center customers.	0.03
<b>Capital Projects Engineering:</b> Engineering/Architect positions added directly related to the new high school construction	1.40
<b>Total FY07 Midyear Staffing Changes</b>	<hr/> <b>2.26</b> <hr/>

# EXECUTIVE SUMMARY

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<b>(2) FY08 Increases</b>		<b><u>FTE</u></b>
<b>Parks and Recreation, Parks and Landscape Maintenance:</b> Parks and Landscape took over maintenance of Wayside Park and the JPD building grounds. Management and maintenance of the Jensen-Olson Arboretum fully transferred to CBJ.		1.23
<b>Docks and Harbors:</b> Increased staffing to meet federal security requirements.		0.84
<b>Capital Transit:</b> Increase will allow more adequate cleaning and maintenance of bus shelters.		0.50
<b>Eaglecrest:</b> Additional staffing required for operation of mid-mountain chairlift.		0.60
<b>FY08 Increases</b>		<b><u>3.17</u></b>
<b>(3) FY08 Decreases</b>		
<b>Risk Management:</b> Eliminated Office Assistant position. The position has been unfilled for several years and is not required for the operations of the department.		(1.00)
<b>Bartlett Regional Hospital:</b> Reduce staff resulting from efficiency increases.		(7.54)
<b>Parks and Recreation, various divisions:</b> Reorganization and reclassification of several positions.		(0.11)
<b>FY08 Decreases</b>		<b><u>(8.65)</u></b>

# NOTES

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# GOALS OF THE CITY AND BOROUGH

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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

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## 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.

<b>Department</b>	<b>Core Service</b>
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.

<b>Department</b>	<b>Core Service</b>
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

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## 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.

<b>Department</b>	<b>Core Service</b>
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

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## 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 2<sup>nd</sup> 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

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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

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## 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.

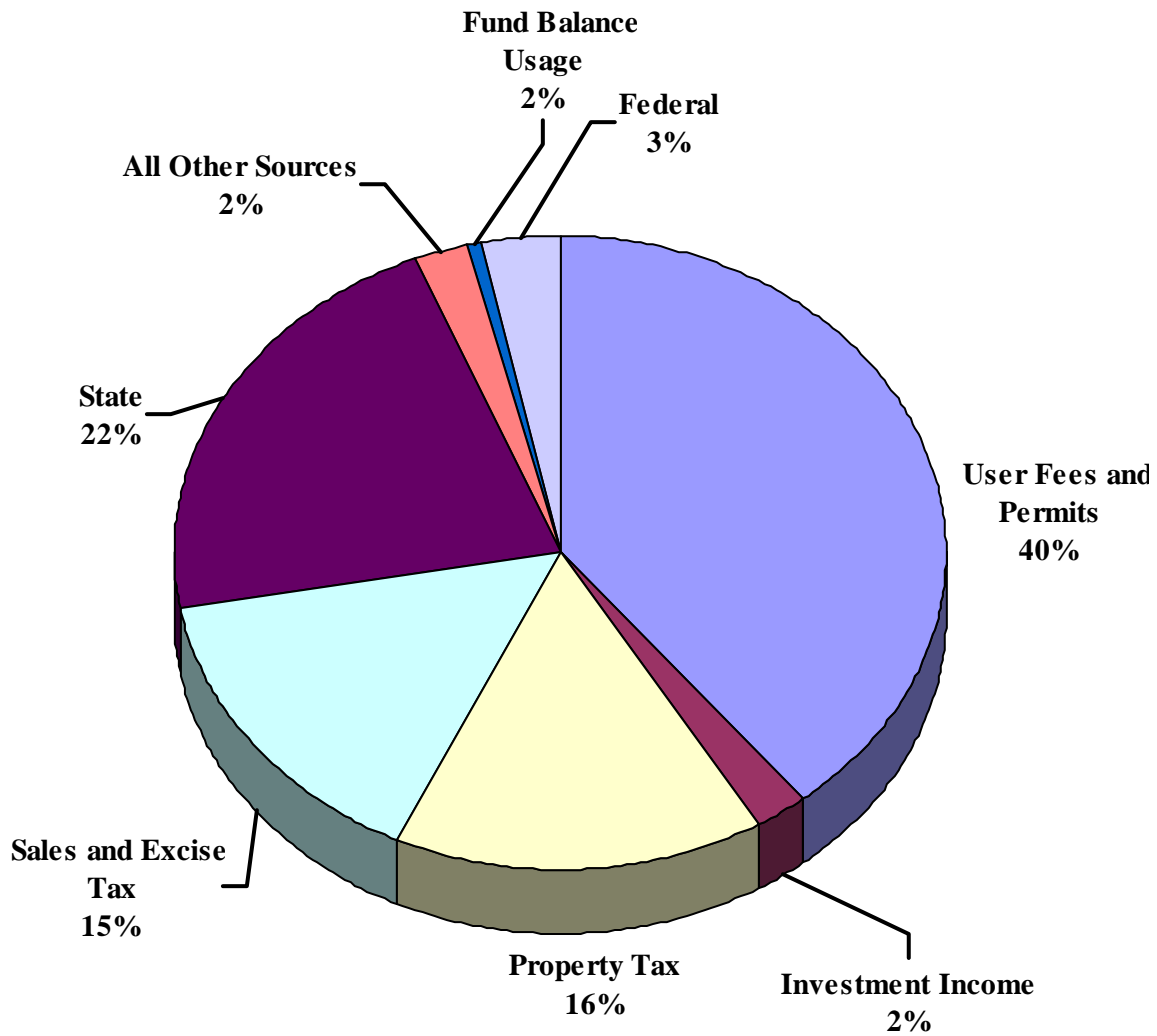
CBJ follows encumbrance accounting to comply with legal requirements and assure effective budgetary control and accountability. CBJ does not include depreciation in the operating budget.

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

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FY08 funding sources for all City and Borough activities total \$254,398,700, which includes a fund balance contribution of \$1,094,400.



This graph shows the FY08 major revenue sources for all activities.

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>State Support:</b>					
Foundation Funding	\$ 26,244,200	29,055,000	29,055,000	30,063,100	25,895,500
School Construction Debt Reimb	4,117,600	6,148,100	6,091,000	8,162,100	8,561,400
Contribution for School PERS/TRS	-	-	-	-	11,277,200
State Shared Revenue	1,838,900	3,165,798	3,243,398	475,400	2,234,300
School Grants	2,490,100	3,303,000	3,303,000	2,460,400	5,814,500
Library Grants	133,500	131,100	131,100	141,800	121,000
ASHA "In Lieu" Tax	33,100	30,000	30,000	30,000	30,000
Miscellaneous Grants	420,100	1,178,600	1,109,200	283,200	1,113,500
<b>Total State Support</b>	<b>35,277,500</b>	<b>43,011,598</b>	<b>42,962,698</b>	<b>41,616,000</b>	<b>55,047,400</b>
<b>Federal Support:</b>					
Federal "In Lieu" Tax	831,000	851,700	806,700	855,900	820,800
Forest Timber Receipts	1,156,500	1,008,700	996,000	-	-
Miscellaneous Grants	7,631,800	8,135,100	8,130,000	7,994,200	8,083,800
<b>Total Federal Support</b>	<b>9,619,300</b>	<b>9,995,500</b>	<b>9,932,700</b>	<b>8,850,100</b>	<b>8,904,600</b>
<b>Local Support:</b>					
<b>Taxes:</b>					
Property	35,763,000	36,905,300	36,807,600	42,100,700	39,367,700
Sales	35,761,200	34,900,000	36,475,000	36,125,000	37,350,000
Alcohol	726,100	730,000	760,000	745,000	740,000
Tobacco Excise	473,900	555,000	560,000	570,000	570,000
Hotel	1,061,800	955,000	1,035,000	970,000	990,000
<b>Total</b>	<b>73,786,000</b>	<b>74,045,300</b>	<b>75,637,600</b>	<b>80,510,700</b>	<b>79,017,700</b>
<b>User Fees and Permits:</b>					
General Fund	2,061,500	1,869,200	1,817,800	1,872,200	1,778,200
Special Revenue Funds	14,479,797	15,380,600	15,415,100	15,482,300	15,834,100
Enterprise Funds	76,820,800	78,727,900	76,280,600	81,694,000	82,813,400
Special Assessments	266,400	165,000	165,000	165,000	165,000
<b>Total</b>	<b>93,628,497</b>	<b>96,142,700</b>	<b>93,678,500</b>	<b>99,213,500</b>	<b>100,590,700</b>
<b>Penalties and Fines:</b>					
Property Tax, Sales Tax, and LID					
Penalties and Interest	436,700	495,700	346,600	479,200	348,300
Ordinance Violations	571,600	622,400	635,000	622,400	627,000
<b>Total</b>	<b>\$ 1,008,300</b>	<b>1,118,100</b>	<b>981,600</b>	<b>1,101,600</b>	<b>975,300</b>

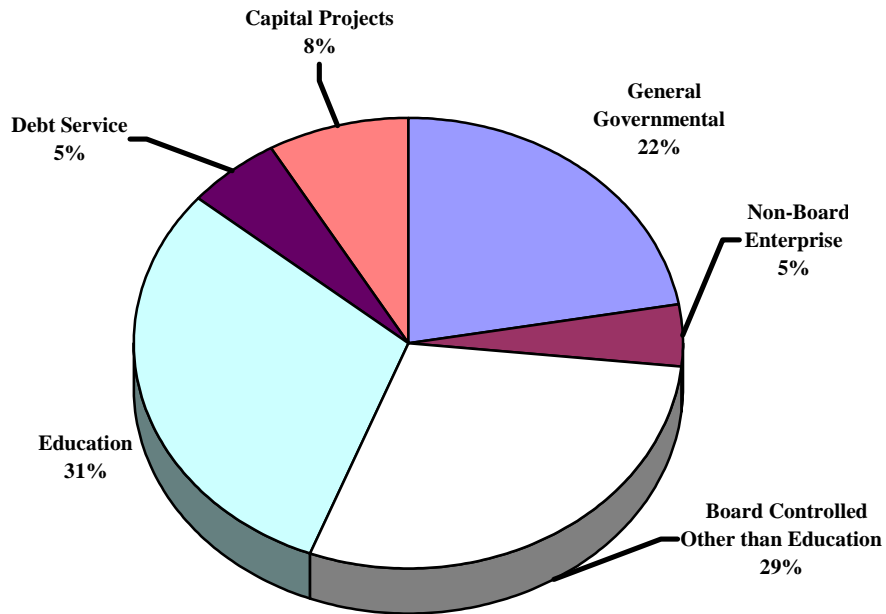
# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Other:</b>					
Interest - Investment and A/R	\$ 2,696,300	4,426,700	5,291,100	4,702,800	5,954,300
Property Sales and Rents	3,697,800	4,155,600	7,606,200	4,007,400	4,538,200
Special Assessments (LIDS)	493,100	87,800	91,000	74,700	69,900
Bond Premiums	-	-	395,800	-	-
Other Miscellaneous Revenues	328,900	330,000	385,000	337,000	395,000
<b>Total</b>	<b><u>7,216,100</u></b>	<b><u>9,000,100</u></b>	<b><u>13,769,100</u></b>	<b><u>9,121,900</u></b>	<b><u>10,957,400</u></b>
<b>Total Local Support</b>	<b><u>175,638,897</u></b>	<b><u>180,306,200</u></b>	<b><u>184,066,800</u></b>	<b><u>189,947,700</u></b>	<b><u>191,541,100</u></b>
<b>Total Revenues</b>	<b><u>220,535,697</u></b>	<b><u>233,313,298</u></b>	<b><u>236,962,198</u></b>	<b><u>240,413,800</u></b>	<b><u>255,493,100</u></b>
<b>Fund Balance Usage (Contribution):</b>					
General Fund	1,504,000	691,300	316,300	173,000	(447,300)
Equipment Acquisition Fund	(244,700)	387,800	(349,900)	(450,500)	(143,500)
Other Funds	(3,321,197)	12,573,102	3,840,502	675,500	(503,600)
<b>Total Fund Balance Usage (Contribution)</b>	<b><u>(2,061,897)</u></b>	<b><u>13,652,202</u></b>	<b><u>3,806,902</u></b>	<b><u>398,000</u></b>	<b><u>(1,094,400)</u></b>
<b>Total Revenues, Fund Balance Usage and Contributions</b>	<b><u>\$ 218,473,800</u></b>	<b><u>246,965,500</u></b>	<b><u>240,769,100</u></b>	<b><u>240,811,800</u></b>	<b><u>254,398,700</u></b>

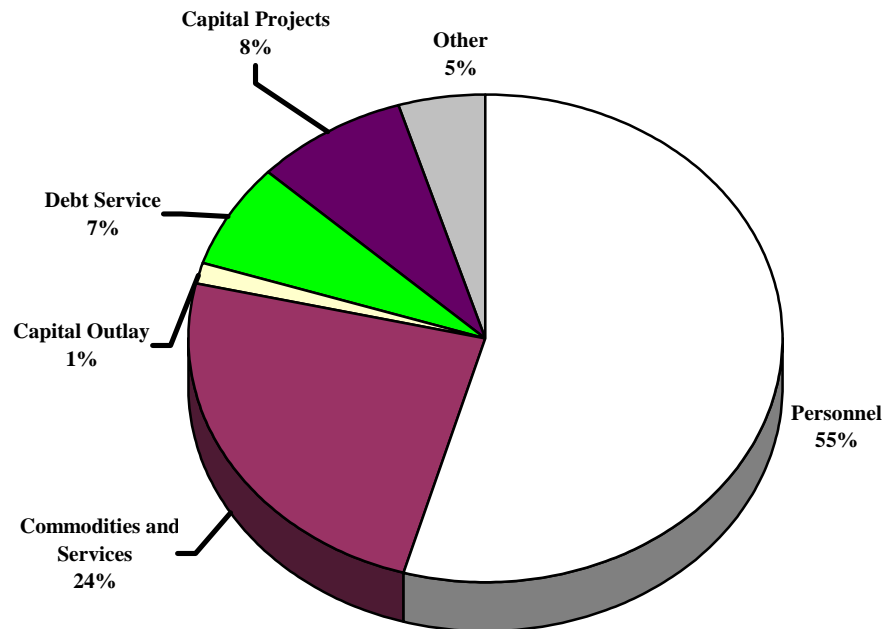
# SUMMARY OF EXPENDITURES

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## Expenditure Summary by Program



## Expenditure Summary by Function

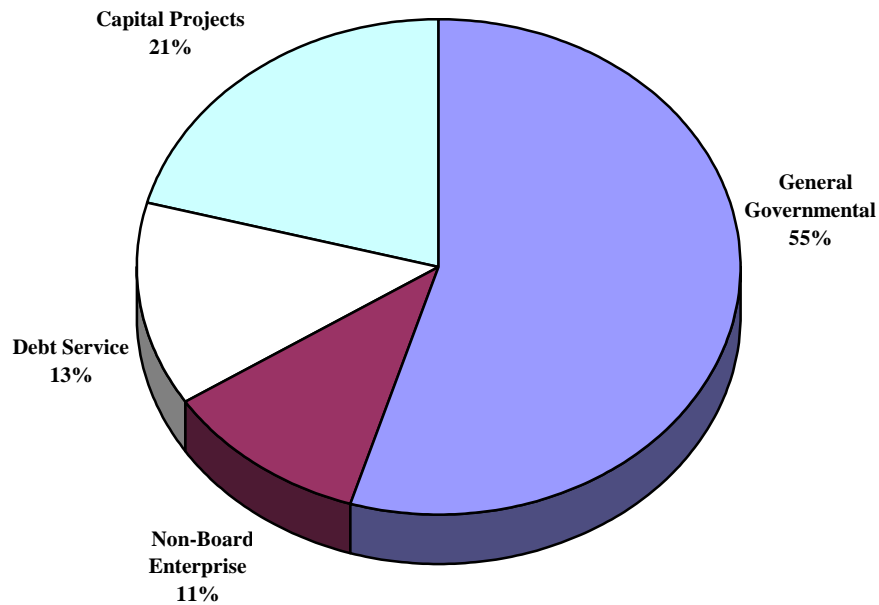


These expenditure summaries exclude Internal Service and Work Force. The total FY08 adopted budget for all City and Borough activities (net of interdepartmentals) is \$254,398,700.

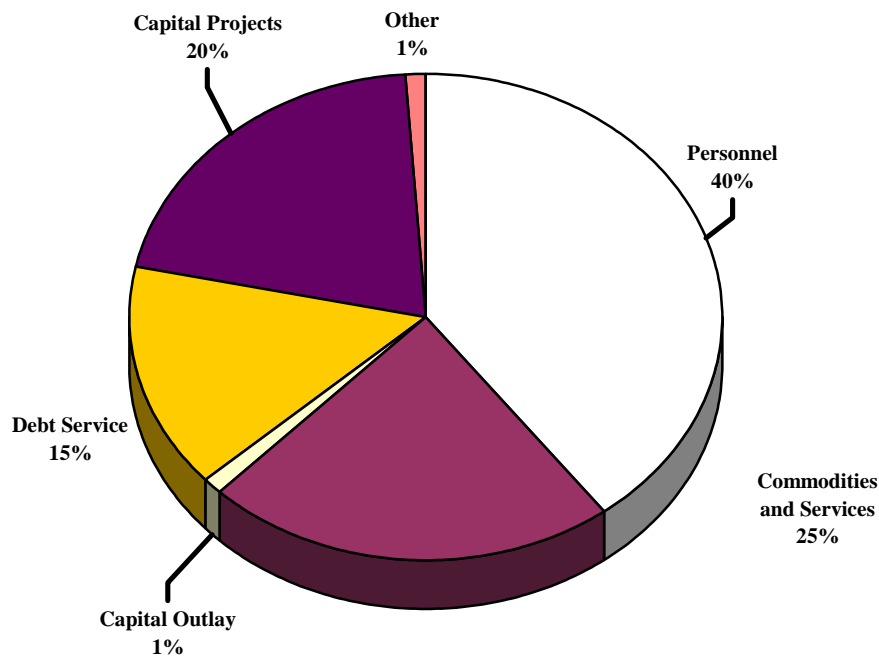
# SUMMARY OF EXPENDITURES

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## 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

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>General Fund:</b>					
Mayor & Assembly	\$ 2,166,900	2,331,200	2,280,900	2,272,600	2,543,600
Law	1,549,700	1,586,300	1,584,600	1,724,400	1,688,900
Administration:					
Manager	1,162,000	1,284,800	1,253,200	1,282,300	1,226,200
Clerk	338,200	279,600	278,900	302,500	291,500
Elections	31,700	66,800	66,800	39,800	39,600
Mgmt Information Systems	1,536,000	1,744,100	1,676,300	1,848,300	1,799,500
Human Resources	422,100	457,700	457,700	495,100	492,000
Libraries	1,953,500	2,087,900	2,087,900	2,226,800	2,188,200
Finance	3,889,400	4,637,100	4,458,700	4,938,800	4,797,700
Community Development	2,428,800	2,851,800	2,630,900	2,836,200	2,663,200
Capital City Rescue	2,815,200	3,115,500	3,115,500	3,260,000	3,214,400
General Engineering	671,600	814,300	723,300	857,000	832,100
Building Maintenance	1,623,700	1,833,100	1,833,000	1,866,400	1,915,100
Parks and Landscape	1,200,200	1,577,700	1,566,500	1,500,400	1,571,300
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,939,200)	(3,091,600)	(3,083,700)	(3,228,600)	(3,296,500)
Support to other funds	30,331,400	32,160,500	32,160,500	35,895,200	36,866,400
<b>Total</b>	<b>48,896,200</b>	<b>53,451,800</b>	<b>52,806,000</b>	<b>57,832,200</b>	<b>58,548,200</b>
<b>Special Revenue Funds:</b>					
Visitor Services	1,497,600	1,667,300	1,636,500	1,733,600	1,749,500
Capital Transit	4,308,700	4,908,800	4,844,600	5,226,400	5,408,100
Downtown Parking	196,500	229,700	220,300	231,700	235,600
Lands	803,900	4,603,100	4,512,400	791,000	1,070,500
Education - Operating	45,584,600	52,495,300	51,708,600	51,969,000	63,528,100
Education - Special Revenue	12,581,200	15,328,800	15,321,900	14,800,200	15,002,100
Eaglecrest	1,845,700	2,139,400	1,991,600	2,329,300	2,001,400
Service Areas:					
Police	9,536,700	10,976,800	10,197,100	11,803,000	11,517,100
Streets	3,238,900	4,662,500	4,662,500	4,061,500	4,078,800
Parks and Recreation	3,270,300	3,709,500	3,478,600	3,906,400	3,922,100
Capital City Fire	2,407,300	2,986,100	2,824,700	2,758,100	2,738,200
Sales tax	630,800	673,100	682,800	721,200	708,200
Hotel tax	21,900	24,000	24,400	25,700	25,200
Tobacco Excise tax	7,100	18,400	18,700	19,700	19,400
Marine Passenger Fee	-	4,000	4,000	4,000	4,500
Port Development	-	4,000	4,000	4,000	4,500
Library Minor Contributions	-	4,800	4,800	4,800	5,400
Interdepartmental Charges	(423,000)	(468,300)	(468,300)	(500,700)	(492,700)
Support to other funds	51,389,400	50,527,700	50,527,700	49,550,200	50,079,400
<b>Total</b>	<b>\$ 136,897,600</b>	<b>154,495,000</b>	<b>152,196,900</b>	<b>149,439,100</b>	<b>161,605,400</b>
<b>Permanent Fund:</b>					
Jensen-Olson Arboretum					
Support to other funds	-	94,600	94,600	-	80,500

# SUMMARY OF EXPENDITURES BY FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Enterprise Funds:</b>					
Airport	\$ 3,822,400	4,373,000	4,373,000	4,404,800	4,516,100
Harbors	2,084,000	2,746,300	2,746,300	3,068,900	3,234,200
Docks	1,037,200	1,230,400	1,134,800	1,332,300	1,267,600
Waste Management	894,600	987,500	913,200	872,600	1,005,900
Water	2,524,300	2,958,400	2,846,700	3,120,000	2,988,600
Sewer	6,660,600	7,585,200	7,296,300	8,000,400	7,797,800
Bartlett Regional Hospital	55,505,600	62,273,000	61,045,200	63,937,600	63,872,200
Interdepartmental Charges	-	(8,000)	(8,000)	(8,000)	(9,000)
Support to other funds	8,488,400	8,975,300	8,975,300	940,000	500,000
<b>Total</b>	<b>81,017,100</b>	<b>91,121,100</b>	<b>89,322,800</b>	<b>85,668,600</b>	<b>85,173,400</b>
<b>Internal Service Funds:</b>					
Public Works Fleet	1,443,600	1,602,000	1,602,000	1,634,000	1,599,100
Equipment Acquisition Fund	2,976,700	1,819,900	1,114,600	1,008,600	1,548,600
Risk Management	13,765,600	15,698,100	15,424,200	17,088,300	16,900,900
Interdepartmental Charges	(16,965,200)	(18,304,500)	(18,584,300)	(19,920,000)	(19,938,600)
<b>Total</b>	<b>1,220,700</b>	<b>815,500</b>	<b>(443,500)</b>	<b>(189,100)</b>	<b>110,000</b>
<b>Capital Projects:</b>					
Capital Projects	30,244,800	26,189,700	26,189,700	20,283,300	21,676,900
Support to other funds	100,500	1,071,800	1,071,800	-	-
<b>Total</b>	<b>30,345,300</b>	<b>27,261,500</b>	<b>27,261,500</b>	<b>20,283,300</b>	<b>21,676,900</b>
<b>Debt Service Fund:</b>					
Debt Service	8,266,000	10,314,800	10,234,900	13,431,400	14,003,400
Port Debt Service	1,516,000	1,512,400	1,512,400	-	-
Support to other funds	-	-	-	-	2,300
<b>Total</b>	<b>9,782,000</b>	<b>11,827,200</b>	<b>11,747,300</b>	<b>13,431,400</b>	<b>14,005,700</b>
<b>Special Assessments:</b>					
Special Assessments	245,400	228,700	213,400	231,700	227,200
Support to other funds	66,300	82,800	85,200	23,900	23,700
<b>Total</b>	<b>311,700</b>	<b>311,500</b>	<b>298,600</b>	<b>255,600</b>	<b>250,900</b>
<b>Work Force:</b>					
CIP Engineering	713,400	2,758,500	938,100	2,918,300	2,902,300
Public Works Administration	275,900	322,600	282,900	340,700	319,300
Interdepartmental Charges	(989,300)	(3,081,100)	(1,221,000)	(3,259,000)	(3,221,600)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total All Funds (Gross) Before Better Capital City</b>	<b>308,470,600</b>	<b>339,378,200</b>	<b>333,284,200</b>	<b>326,721,100</b>	<b>341,451,000</b>
<b>Better Capital City</b>	<b>379,200</b>	<b>500,000</b>	<b>400,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Total All Funds (Gross)</b>	<b>308,849,800</b>	<b>339,878,200</b>	<b>333,684,200</b>	<b>327,221,100</b>	<b>341,951,000</b>
<b>Support to other funds</b>	<b>(90,376,000)</b>	<b>(92,912,700)</b>	<b>(92,915,100)</b>	<b>(86,409,300)</b>	<b>(87,552,300)</b>
<b>Total Expenditures</b>	<b>\$ 218,473,800</b>	<b>246,965,500</b>	<b>240,769,100</b>	<b>240,811,800</b>	<b>254,398,700</b>

# SUMMARY OF STAFFING

	FY04	FY05	FY06	FY07	FY08	
	FTE	FTE	FTE	Amended FTE	Approved FTE	Adopted FTE
<b>General Fund:</b>						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	9.40	9.40	9.40	9.40
Administration:						
Manager	7.80	8.30	8.30	8.30	8.30	8.30
Clerk and Elections	2.63	2.63	2.63	2.63	2.63	2.63
Mgmt Information Systems	11.00	11.00	12.26	12.66	12.66	12.66
Human Resources	5.27	5.00	5.00	5.00	5.00	5.00
Libraries	21.83	21.83	21.72	21.72	21.72	21.72
Finance	46.18	44.95	46.40	47.90	47.40	47.90
Community Development	26.00	25.76	25.50	25.50	25.50	25.50
General Engineering	7.83	7.00	7.37	7.56	7.56	7.51
Building Maintenance	10.75	10.75	10.75	10.75	10.75	10.75
Parks and Landscape	13.83	13.89	15.25	16.11	15.78	17.34
<b>Total</b>	<b>171.52</b>	<b>169.51</b>	<b>173.58</b>	<b>176.53</b>	<b>175.70</b>	<b>177.71</b>
<b>Special Revenue Funds:</b>						
Visitor Services	6.97	6.97	7.13	7.16	7.13	7.16
Capital Transit	34.90	33.65	35.40	35.40	35.40	35.90
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	587.61	583.61	603.92	613.67	613.67	649.37
Eaglecrest	34.43	32.84	27.41	26.70	27.30	27.30
Police	93.48	88.00	88.00	92.00	92.00	92.00
Streets	23.00	23.00	23.92	23.92	23.92	23.92
Parks and Recreation	46.54	45.52	46.72	46.72	46.72	46.61
Capital City Fire	44.18	41.18	41.18	42.18	42.18	42.18
Parks and Recreation Improvements	0.12	0.12	-	-	-	-
<b>Total</b>	<b>874.12</b>	<b>857.78</b>	<b>876.57</b>	<b>890.64</b>	<b>891.21</b>	<b>927.33</b>
<b>Enterprise Funds:</b>						
Airport	22.50	22.63	22.30	22.30	22.30	22.30
Harbors	14.50	11.29	12.59	12.84	12.84	13.09
Docks	7.75	8.99	11.29	8.86	8.86	9.45
Hazardous Waste	0.50	0.53	0.53	0.53	0.53	0.53
Water	14.75	14.75	14.75	14.75	14.75	14.75
Sewer	35.00	35.00	35.00	35.00	35.00	35.00
Bartlett Regional Hospital	358.61	362.48	374.05	396.20	396.20	388.66
<b>Total</b>	<b>453.61</b>	<b>455.67</b>	<b>470.51</b>	<b>490.48</b>	<b>490.48</b>	<b>483.78</b>

# SUMMARY OF STAFFING

	FY04	FY05	FY06	FY07	FY08	
	FTE	FTE	FTE	Amended FTE	Approved FTE	Adopted FTE
<b>Internal Service Funds:</b>						
Public Works Fleet	4.75	4.75	4.75	4.75	4.75	4.75
Risk Management	4.00	4.00	4.00	5.00	5.00	4.00
<b>Total</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>9.75</b>	<b>9.75</b>	<b>8.75</b>
<b>Special Assessments:</b>						
Special Assessments	1.20	1.16	1.19	1.29	1.29	1.34
<b>Total</b>	<b>1.20</b>	<b>1.16</b>	<b>1.19</b>	<b>1.29</b>	<b>1.29</b>	<b>1.34</b>
<b>Work Force:</b>						
CIP Engineering	20.41	24.45	27.25	28.57	27.17	28.57
Public Works Administration	2.75	2.72	2.72	2.72	2.72	2.72
<b>Total</b>	<b>23.16</b>	<b>27.17</b>	<b>29.97</b>	<b>31.29</b>	<b>29.89</b>	<b>31.29</b>
<b>Total Staffing</b>	<b>1,532.36</b>	<b>1,520.04</b>	<b>1,560.57</b>	<b>1,599.98</b>	<b>1,598.32</b>	<b>1,630.20</b>

# INTERDEPARTMENTAL CHARGES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>General Fund:</b>					
Mayor and Assembly	\$ 32,100	47,400	47,400	50,200	50,200
Law	223,100	231,100	231,100	244,700	244,700
Manager	31,400	37,600	37,600	39,800	39,800
Personnel	85,600	123,700	123,700	130,800	130,800
Clerk	33,100	46,900	46,900	49,600	49,600
Mgmt Information Systems	280,200	317,800	317,800	336,500	336,500
Finance	1,569,100	1,604,700	1,605,000	1,703,200	1,679,400
General Engineering	8,500	7,000	7,000	7,400	7,400
Building Maintenance	635,600	638,500	630,300	628,600	706,500
Parks and Landscape	40,500	36,900	36,900	37,800	51,600
<b>Total</b>	<b>2,939,200</b>	<b>3,091,600</b>	<b>3,083,700</b>	<b>3,228,600</b>	<b>3,296,500</b>
<b>Special Revenue Funds:</b>					
Capital City Fire	382,900	428,300	428,300	458,300	450,000
Roaded Service Area	40,100	40,000	40,000	42,400	42,700
<b>Total</b>	<b>423,000</b>	<b>468,300</b>	<b>468,300</b>	<b>500,700</b>	<b>492,700</b>
<b>Enterprise Fund:</b>					
Dock	-	8,000	8,000	8,000	9,000
<b>Total</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>9,000</b>
<b>Internal Service Funds:</b>					
Public Works Fleet	1,378,700	1,542,700	1,634,600	1,568,000	1,611,000
Equipment Acquisition Fund	1,287,000	1,326,800	1,322,800	1,345,800	1,535,800
Risk Management	14,299,500	15,435,000	15,626,900	17,006,200	16,791,800
<b>Total</b>	<b>16,965,200</b>	<b>18,304,500</b>	<b>18,584,300</b>	<b>19,920,000</b>	<b>19,938,600</b>
<b>Total Operating Interdepartmental Charges</b>	<b>20,327,400</b>	<b>21,872,400</b>	<b>22,144,300</b>	<b>23,657,300</b>	<b>23,736,800</b>
<b>Work Force:</b>					
CIP Engineering	713,400	2,758,500	938,100	2,918,300	2,902,300
Public Works Administration	275,900	322,600	282,900	340,700	319,300
<b>Total</b>	<b>989,300</b>	<b>3,081,100</b>	<b>1,221,000</b>	<b>3,259,000</b>	<b>3,221,600</b>
<b>Total Interdepartmental Charges</b>	<b>\$ 21,316,700</b>	<b>24,953,500</b>	<b>23,365,300</b>	<b>26,916,300</b>	<b>26,958,400</b>

# NOTES

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## SUPPORT TO OTHER FUNDS

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund Support to:					
Education - Operating	\$ 19,795,900	21,481,900	21,481,900	22,065,900	22,543,700
Education - Special Revenue	291,800	207,000	207,000	123,000	261,000
Eaglecrest	500,000	575,000	575,000	625,000	625,000
Visitor Services	185,000	185,000	185,000	185,000	170,000
Marine Passenger Fee	3,000	30,000	30,000	-	-
Bartlett Regional Hospital	593,000	-	-	-	-
Bartlett Regional Hospital - Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Equipment Replacement Reserve	835,000	-	-	-	-
Airport	-	15,000	15,000	-	100,000
Waste Management	-	-	-	-	180,000
Capital Projects	500,000	-	-	-	-
Debt Service	7,432,300	9,471,200	9,471,200	12,700,900	12,791,300
Total	30,331,400	32,160,500	32,160,500	35,895,200	36,866,400
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	11,950,500	9,690,800	9,690,800	10,130,800	9,728,400
Capital Projects	16,495,500	13,200,000	13,200,000	16,450,000	16,600,000
Bartlett Regional Hospital	621,800	621,800	621,800	621,800	646,700
Debt Service	1,660,200	-	-	-	-
Lands	-	2,165,000	2,165,000	-	-
Roaded Service Area	5,757,400	9,900,000	9,900,000	10,393,000	9,632,900
Fire Service Area	663,400	1,075,000	1,075,000	1,132,000	1,135,300
Education Operating To:					
Education Special Revenue	50,000	218,000	218,000	25,000	400,000
Education Other	18,200	42,700	42,700	18,200	18,200
Education Other Special Revenue To:					
Education Operating	123,200	-	-	-	-
Education Special Revenue	-	20,200	20,200	-	14,500
Hotel Tax To:					
Visitor Services	915,000	948,800	948,800	988,800	1,041,800
Tobacco Excise Tax To:					
Bartlett Regional Hospital	269,000	255,000	255,000	260,000	260,000
General Fund	331,000	315,000	315,000	320,000	320,000
Mental Health:					
General Fund	-	-	-	-	14,000
Marine Passenger Fee To:					
General Fund	1,161,000	1,080,200	1,080,200	1,058,500	1,133,900
Roaded Service Area	775,000	604,900	604,900	604,900	604,200
Fire Service Area	91,000	66,000	66,000	66,000	71,200
Visitor Services	100,000	204,400	204,400	204,400	204,400
Capital Transit	131,000	138,000	138,000	138,000	138,000
Dock	75,800	-	-	-	-
Port Debt Service	300,000	-	-	-	-
Capital Projects	2,014,800	2,567,400	2,567,400	-	2,776,900
Available for Capital Projects	-	-	-	2,893,300	-
Downtown Parking Fund To:					
Capital Projects	-	72,000	72,000	-	-

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# SUPPORT TO OTHER FUNDS

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Special Revenue Fund Support To, continued</b>					
Land Fund To:					
Capital Projects	1,325,000	1,200,000	1,200,000	-	-
Port Development Fund To:					
Port Debt Service	1,225,000	935,000	935,000	-	-
Capital Projects	1,262,000	1,200,000	1,200,000	-	1,800,000
Fire Service Area To:					
Water	-	100,000	100,000	150,000	150,000
Roaded Service Area To:					
General Fund	-	175,000	175,000	-	-
Equipment Acquisition Fund	24,000	-	-	-	-
Capital Projects	320,000	-	-	-	-
Capital Transit	3,477,000	3,115,800	3,115,800	3,870,500	3,164,000
Marine Passenger Fee	27,600	21,700	21,700	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Fire Service Area	-	370,000	370,000	-	-
School District	200,000	200,000	200,000	200,000	200,000
<b>Total</b>	<b>51,389,400</b>	<b>50,527,700</b>	<b>50,527,700</b>	<b>49,550,200</b>	<b>50,079,400</b>
<b>Jensen-Olson Arboretum Fund</b>					
<b>Support To:</b>					
General Fund	-	23,600	23,600	-	80,500
Capital Projects	-	71,000	71,000	-	-
<b>Total</b>	<b>-</b>	<b>94,600</b>	<b>94,600</b>	<b>-</b>	<b>80,500</b>
<b>Port Debt Service Fund Support To:</b>					
Port Development Fund	-	-	-	-	2,300
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,300</b>
<b>Capital Projects Support To:</b>					
General Fund	31,200	21,800	21,800	-	-
Waste Management	-	50,000	50,000	-	-
Eaglecrest	69,300	-	-	-	-
Water	-	1,000,000	1,000,000	-	-
<b>Total</b>	<b>\$ 100,500</b>	<b>1,071,800</b>	<b>1,071,800</b>	<b>-</b>	<b>-</b>

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## SUPPORT TO OTHER FUNDS

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Airport To Capital Projects	\$ -	15,000	15,000	-	-
Harbors To Capital Projects	28,000	-	-	-	-
Docks To:					
Visitor Services	40,200	-	-	-	-
Marine Passenger Fee	20,200	9,200	9,200	-	-
Capital Projects	30,000	351,100	351,100	-	-
Bartlett Regional Hospital to					
Capital Projects	5,200,000	7,100,000	7,100,000	-	-
Water To Capital Projects	1,250,000	750,000	750,000	940,000	500,000
Sewer To Capital Projects	1,920,000	750,000	750,000	-	-
<b>Total</b>	<b>8,488,400</b>	<b>8,975,300</b>	<b>8,975,300</b>	<b>940,000</b>	<b>500,000</b>
<b>Special Assessment Funds To:</b>					
General Fund	65,300	51,400	51,400	23,900	23,700
Sewer	1,000	31,400	33,800	-	-
<b>Total</b>	<b>66,300</b>	<b>82,800</b>	<b>85,200</b>	<b>23,900</b>	<b>23,700</b>
<b>Total Support To Other Funds</b>	<b>\$ 90,376,000</b>	<b>92,912,700</b>	<b>92,915,100</b>	<b>86,409,300</b>	<b>87,552,300</b>

## SUPPORT FROM OTHER FUNDS

		FY07		FY08	
	FY06	Amended	Projected	Approved	Adopted
	Actuals	Budget	Actuals	Budget	Budget
<b>General Fund Support From:</b>					
Sales Tax	\$ 11,950,500	9,690,800	9,690,800	10,130,800	9,728,400
Roaded Service Area	-	175,000	175,000	-	-
Tobacco Excise Tax	331,000	315,000	315,000	320,000	320,000
Mental Health	-	-	-	-	14,000
Marine Passenger Fee	1,161,000	1,080,200	1,080,200	1,058,500	1,133,900
Airport	-	15,000	15,000	-	-
Capital Projects	31,200	21,800	21,800	-	-
Jensen-Olson Aboretum	-	23,600	23,600	-	80,500
Special Assessments	65,300	51,400	51,400	23,900	23,700
<b>Total</b>	<b>13,539,000</b>	<b>11,372,800</b>	<b>11,372,800</b>	<b>11,533,200</b>	<b>11,300,500</b>
<b>Special Revenue Fund Support From:</b>					
Education - Operating From:					
General Fund	19,795,900	21,481,900	21,481,900	22,065,900	22,543,700
Education Other Special Revenue	123,200	-	-	-	-
Education - Special Revenue From:					
General Fund	291,800	207,000	207,000	123,000	261,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Education Operating Fund	68,200	260,700	260,700	43,200	418,200
Education Other Special Revenue	-	20,200	20,200	-	14,500
Roaded Service Area From:					
Sales Tax	5,757,400	9,900,000	9,900,000	10,393,000	9,632,900
Marine Passenger Fee	775,000	604,900	604,900	604,900	604,200
Fire Service Area From:					
Marine Passenger Fee	91,000	66,000	66,000	66,000	71,200
Sales Tax	663,400	1,075,000	1,075,000	1,132,000	1,135,300
Roaded Service Area	-	370,000	370,000	-	-
Visitor Services From:					
General Fund	185,000	185,000	185,000	185,000	170,000
Hotel Tax	915,000	948,800	948,800	988,800	1,041,800
Marine Passenger Fee	100,000	204,400	204,400	204,400	204,400
Dock	40,200	-	-	-	-
Lands From:					
Sales Tax	-	2,165,000	2,165,000	-	-
Eaglecrest From:					
General Fund	500,000	575,000	575,000	625,000	625,000
Capital Projects	69,300	-	-	-	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Port From:					
Port Debt Service	-	-	-	-	2,300
Marine Passenger Fee From:					
General Fund	3,000	30,000	30,000	-	-
Roaded Service Area	27,600	21,700	21,700	-	-
Dock	20,200	9,200	9,200	-	-
Capital Transit From:					
Marine Passenger Fee	131,000	138,000	138,000	138,000	138,000
Roaded Service Area	3,477,000	3,115,800	3,115,800	3,870,500	3,164,000
<b>Total</b>	<b>\$ 33,259,200</b>	<b>41,603,600</b>	<b>41,603,600</b>	<b>40,664,700</b>	<b>40,251,500</b>

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## SUPPORT FROM OTHER FUNDS

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Debt Service Support From:</b>					
General Fund	\$ 7,432,300	9,471,200	9,471,200	12,700,900	12,791,300
Sales Tax Fund	1,660,200	-	-	-	-
<b>Total</b>	<b>9,092,500</b>	<b>9,471,200</b>	<b>9,471,200</b>	<b>12,700,900</b>	<b>12,791,300</b>
<b>Port Debt Service Support From:</b>					
Port	1,225,000	935,000	935,000	-	-
Marine Passenger Fee	300,000	-	-	-	-
<b>Total</b>	<b>1,525,000</b>	<b>935,000</b>	<b>935,000</b>	<b>-</b>	<b>-</b>
<b>Capital Project Fund Support From:</b>					
General Fund	500,000	-	-	-	-
Sales Tax	16,495,500	13,200,000	13,200,000	16,450,000	16,600,000
Roaded Service Area	320,000	-	-	-	-
Marine Passenger Fee	2,014,800	2,567,400	2,567,400	-	2,776,900
Available Marine Passenger Fee	-	-	-	2,893,300	-
Downtown Parking	-	72,000	72,000	-	-
Lands	1,325,000	1,200,000	1,200,000	-	-
Port	1,262,000	1,200,000	1,200,000	-	1,800,000
Jensen-Olson Aboretum	-	71,000	71,000	-	-
Bartlett Regional Hospital	5,200,000	7,100,000	7,100,000	-	-
Harbors	28,000	-	-	-	-
Dock	30,000	351,100	351,100	-	-
Water	1,250,000	750,000	750,000	940,000	500,000
Sewer	1,920,000	750,000	750,000	-	-
<b>Total</b>	<b>30,345,300</b>	<b>27,261,500</b>	<b>27,261,500</b>	<b>20,283,300</b>	<b>21,676,900</b>
<b>Enterprise Fund Support From:</b>					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	269,000	255,000	255,000	260,000	260,000
Liquor Sales Tax	621,800	621,800	621,800	621,800	646,700
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
General Fund for bond payment	593,000	-	-	-	-
Docks from Marine Passenger Fee	75,800	-	-	-	-
Airport from General Fund	-	15,000	15,000	-	100,000
Waste Management from:					
Capital Projects	-	50,000	50,000	-	-
General Fund	-	-	-	-	180,000
Water Utility from:					
Fire Service Area	-	100,000	100,000	150,000	150,000
Capital Projects	-	1,000,000	1,000,000	-	-
Sewer from Special Assessments	1,000	31,400	33,800	-	-
<b>Total</b>	<b>1,756,000</b>	<b>2,268,600</b>	<b>2,271,000</b>	<b>1,227,200</b>	<b>1,532,100</b>

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## SUPPORT FROM OTHER FUNDS

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	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Internal Service Support From:</b>					
General Fund	835,000	-	-	-	-
Roaded Service Area	24,000	-	-	-	-
<b>Total</b>	<b>859,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Support From Other Funds</b>	<b>\$ 90,376,000</b>	<b>92,912,700</b>	<b>92,915,100</b>	<b>86,409,300</b>	<b>87,552,300</b>

# CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning</u> <u>Balance</u>	+	<u>Projected</u> <u>Revenues</u>	+	<u>Support</u> <u>From</u>	-	<u>Support</u> <u>To</u>	-
<b>General Fund</b>	<b>\$ 2,617,300</b>		<b>51,776,500</b>		<b>11,300,500</b>		<b>36,866,400</b>	
<b>Special Revenue Funds:</b>								
Mental Health	14,000		-		-		14,000	
Visitor Services	190,600		318,000		1,416,200		-	
Capital Transit	429,300		1,748,600		3,302,000		-	
Marine Passenger Fee	299,200		4,928,600		-		4,928,600	
Eaglecrest	(966,100)		1,365,000		650,000		-	
Education - Operating	947,100		40,844,300		22,543,700		418,200	
Education - Special Revenue/Other	961,300		14,139,900		893,700		14,500	
Lands and Resource Management	358,000		1,294,100		-		-	
Roaded Service Area	3,220,500		10,662,600		10,237,100		3,389,000	
Fire Service Area	539,200		1,249,600		1,206,500		150,000	
Downtown Parking	58,300		194,700		-		-	
Sales Tax	9,913,000		38,109,600		-		37,743,300	
Hotel Tax	287,100		990,000		-		1,041,800	
Port Development	24,900		1,865,300		2,300		1,800,000	
Tobacco Excise Tax	38,800		570,000		-		580,000	
Library Minor Contributions	114,900		5,400		-		-	
<b>Total Special Revenue Funds</b>	<b>16,430,100</b>		<b>118,285,700</b>		<b>40,251,500</b>		<b>50,079,400</b>	
<b>Enterprise Funds:</b>								
** Harbors	1,221,200		3,369,100		-		-	
** Docks	2,421,200		1,826,100		-		-	
Water	4,741,800		3,598,700		150,000		500,000	
Sewer	2,641,000		8,214,400		-		-	
** Airport	2,732,900		4,155,400		100,000		-	
Hazardous Waste	441,100		957,300		180,000		-	
Hospital	5,661,800		66,313,600		1,102,100		-	
<b>Total Enterprise Funds</b>	<b>19,861,000</b>		<b>88,434,600</b>		<b>1,532,100</b>		<b>500,000</b>	
<b>Internal Service Funds:</b>								
** Public Works Fleet	2,715,500		3,303,100		-		-	
Risk Management	2,399,200		17,186,800		-		-	
<b>Total Internal Service Funds</b>	<b>5,114,700</b>		<b>20,489,900</b>		<b>-</b>		<b>-</b>	
<b>LIDS/Debt Service/Work Force:</b>								
LIDS	554,900		257,200		-		23,700	
Debt Service	5,949,200		170,500		12,791,300		-	
Port Debt Service	2,300		-		-		2,300	
Work Force	-		(3,221,600)		-		-	
<b>Capital Project Funds</b>	<b>-</b>		<b>-</b>		<b>21,676,900</b>		<b>-</b>	
<b>Jensen-Olson Arboretum</b>	<b>2,084,200</b>		<b>100,500</b>		<b>-</b>		<b>-</b>	
<b>Interdepartmental Charges</b>	<b>-</b>		<b>(27,243,400)</b>		<b>-</b>		<b>-</b>	
<b>Total City Funds</b>	<b>\$ 52,613,700</b>		<b>249,049,900</b>		<b>87,552,300</b>		<b>87,471,800</b>	

\*\* Includes Replacement Reserves

# CHANGES IN FUND BALANCES – FY08

<u>Adopted</u> <u>Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending</u> <u>Balance</u>	<u>Fund Title</u>
<b>25,763,300</b>		<b>3,064,600</b>		<b>3,000,000</b>		<b>64,600</b>	<b>General Fund</b>
-		-		-		-	<b>Special Revenue Funds:</b>
1,749,500		175,300		-		175,300	Mental Health
5,408,100		71,800		-		71,800	Visitor Services
4,500		294,700		-		294,700	Capital Transit
2,001,400		(952,500)		-		(952,500)	Marine Passenger Fee
63,528,100		388,800		-		388,800	Eaglecrest
15,002,100		978,300		-		978,300	Education - Operating
1,070,500		581,600	316,800			264,800	Education - Special Revenue/Other
19,518,000		1,213,200	1,000,000			213,200	Lands and Resource Management
2,738,200		107,100	-			107,100	Roaded Service Area
235,600		17,400	-			17,400	Fire Service Area
708,200		9,571,100	-			9,571,100	Downtown Parking
25,200		210,100	-			210,100	Sales Tax
4,500		88,000	-			88,000	Hotel Tax
19,400		9,400	-			9,400	Port Development
5,400		114,900	-			114,900	Tobacco Excise Tax
<b>112,018,700</b>		<b>12,869,200</b>	<b>1,316,800</b>			<b>11,552,400</b>	Library Minor Contributions
							<b>Total Special Revenue Funds</b>
3,234,200		1,356,100	-			1,356,100	<b>Enterprise Funds:</b>
1,267,600		2,979,700	-			2,979,700	** Harbors
2,988,600		5,001,900	-			5,001,900	** Docks
7,797,800		3,057,600	-			3,057,600	Water
4,516,100		2,472,200	-			2,472,200	Sewer
1,005,900		572,500	-			572,500	** Airport
63,872,200		9,205,300	-			9,205,300	Hazardous Waste
<b>84,682,400</b>		<b>24,645,300</b>	<b>-</b>			<b>24,645,300</b>	Hospital
							<b>Total Enterprise Funds</b>
3,147,700		2,870,900	-			2,870,900	<b>Internal Service Funds:</b>
16,900,900		2,685,100	-			2,685,100	** Public Works Fleet
<b>20,048,600</b>		<b>5,556,000</b>	<b>-</b>			<b>5,556,000</b>	Risk Management
							<b>Total Internal Service Funds</b>
<b>227,200</b>		<b>561,200</b>	<b>-</b>			<b>561,200</b>	<b>LIDS/Debt Service/Work Force:</b>
<b>14,003,400</b>		<b>4,907,600</b>	<b>4,587,500</b>			<b>320,100</b>	LIDS
-		-	-			-	Debt Service
<b>(3,221,600)</b>		<b>-</b>	<b>-</b>			<b>-</b>	Port Debt Service
<b>21,676,900</b>		<b>-</b>	<b>-</b>			<b>-</b>	Work Force
<b>80,500</b>		<b>2,104,200</b>	<b>-</b>			<b>2,104,200</b>	<b>Capital Project Funds</b>
<b>(27,243,400)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>Jensen-Olson Arboretum</b>
<b>248,036,000</b>		<b>53,708,100</b>	<b>8,904,300</b>			<b>44,803,800</b>	<b>Interdepartmental Charges</b>
							<b>Total City Funds</b>

# CHANGES IN FUND BALANCES OVERVIEW

## Summary

The FY08 budget continues the practice of budgeting to carry over specific minimum general governmental fund balances. The exception to this practice has been the decision by the Assembly and supported by Juneau's voters to work towards building a \$10 million Sales Tax Emergency Budget (Rainy Day Fund) Reserve. We are projecting an ending FY08 Sales Tax Budget Reserve (Rainy Day) fund balance of \$2.76 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 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 FY08 is \$2,500,500. This amount consists of \$2,500,000 in emergency reserves and unrestricted funds of \$500. The General Fund fund balance has considerable fluctuation from year to year due to the Assembly's intent to keep the unrestricted balance at a minimum with no mid-year appropriations. The General Governmental Funds (General Fund, Roaded Service and Fire Service) are viewed in aggregate when balancing the budget. If there is a surplus of revenues, the Assembly has typically reduced the mill levy to keep the unrestricted fund balance at a minimum. Deficits are addressed with a combination of cost cutting measures and increased revenues, including but not limited to an increase in the mill levy.

**Mental Health** – The Mental Health function ceased being a CBJ operation in FY01 when it was decided to shift these services to the private sector. At the close of operations, the Mental Health function was in an operating deficit position of approximately \$900,000. Since that time, we have been working to eliminate this deficit. The Mental Health fund balance deficit was eliminated at the end of 2005 and the surplus balance of \$14,000 is being transferred to the General Fund in FY08.

**Capital Transit** – The projected carryover is \$72,200 for FY08. This amount represents approximately 10% of revenues. Transits revenues can vary as much as 16% 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 \$294,700 for FY08.

**Eaglecrest** – Prior to FY07, Eaglecrest had 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 FY08 fund balance deficit is projected to be \$(952,500). The ski area hired a new manager and a consultant to increase revenues and interest in the area during the non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit.

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

**Lands and Resource Management** – The projected carryover for FY08 is \$2,018,100. Included in the carryover amount is \$316,800 reserved from loan repayments for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with marine passenger fees) associated with commercial

# CHANGES IN FUND BALANCES OVERVIEW

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floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.

**Roaded Service Area** – The projected carryover is \$531,400 for FY08. This amount contains \$500,000 in emergency reserves and \$231,400 in unrestricted funds. 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 for FY08 is \$97,700. 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 \$13,400 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 FY08 is \$7,493,900. The majority of the FY08 projected ending balance, \$2,759,100, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

**Port Development** – The projected carryover for Port Development is \$1,888,000 for FY08. 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 \$23,661,400 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.

**Fleet Services** – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is \$2,246,500 for FY08. Approximately \$291,000 of the fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Fleet Equipment Acquisition balance has been closely reviewed with the intention of reducing the balance in a proactive plan over the next several years. As such, several departments have had their projected contributions reduced.

**Risk Management** – The total projected carryover for FY08 is \$2,631,300. The individual ending components of this balance are made up of \$1,246,100 Health & Wellness, \$(58,600) Safety & Workers Compensation, \$938,600 General/Auto Liability, \$353,500 Employee Practice/Property, \$96,800 Special Coverage, and \$54,900 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and



## CHANGES IN FUND BALANCES OVERVIEW

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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 \$550,300 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 \$778,700 for FY08. Consolidated LID's carryover balance is projected to be a deficit of \$(228,400) 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 \$4,907,600 for FY08, of which \$4,587,500 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 FY08 is \$0. This fund has been established as a requirement of the 2003 Series A Steamship Wharf/Marine Park Revenue bonds issued in FY03.

**Jensen-Olson Arboretum** – The projected FY08 carryover is \$1,488,700. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. The term "arboretum" means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

# PROPERTY ASSESSMENT AND TAXATION

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## 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
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## 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 FY08 (calendar 2007) taxable assessed values at \$3.82 billion. This represents a value increase, including new construction, of \$155 million or 4.2% over the previous year. The City Assessor attributes the majority of the assessed value growth to increases in commercial property, to bring the assessments into line with current market values, and new construction.

The table on the following page shows the estimated changes in assessed values for existing property and new construction by property type between 2006 and 2007 for both real and personal property.

# 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>
2006 Assessed Value	\$3,666.7		
Residential Property: Existing	0.0		
New Construction	20.0	0.5%	0.9%
Commercial: Existing Property	69.4	1.9%	5.7%
New Construction	35.0	1.0%	2.9%
New Construction – mining	39.4	1.1%	3.2%
Business Personal Property	<u>(9.1)</u>	<u>(0.3%)</u>	(4.6%)
2007 Assessed Value (estimated)	<u>\$3,821.4</u>	<u>4.2%</u>	

## Projected Assessments by Service Area

<b>2007 ESTIMATED ASSESSED VALUES</b> <b>(in millions)</b>				
<u>Service Area</u>	<u>2006 Certified</u> <u>Assessment Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Estimated Value</u>
Capital City Fire/Rescue	<u>\$3,490.8</u>	<u>\$3,466.4</u>	<u>\$138.4</u>	<u>\$3,604.8</u>
Roaded Service Area	<u>\$3,511.5</u>	<u>\$3,487.0</u>	<u>\$139.1</u>	<u>\$3,626.1</u>
Areawide	<u>\$3,666.7</u>	<u>\$3,633.7</u>	<u>\$187.7</u>	<u>\$3,821.4</u>

## Millage Rates and Restrictions

The 2007 property assessments do not include \$170 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 from the State in FY08, under the senior citizens and disabled veterans program, is estimated at \$1.8 million.

A one-mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate \$3.82 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>
<b>Operational</b>						
Areawide	4.97	5.52	5.55	6.32	6.71	6.97
Roaded Service Area	4.72	4.24	4.69	3.30	2.26	2.07
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>0.22</u>
Total Operational	10.44	10.44	10.94	9.98	9.26	9.26
<b>Debt Service</b>	<u>1.03</u>	<u>1.20</u>	<u>1.06</u>	<u>1.19</u>	<u>0.91</u>	<u>1.11</u>
<b>Total Mill Levy</b>	<u>11.47</u>	<u>11.64</u>	<u>12.00</u>	<u>11.17</u>	<u>10.17</u>	<u>10.37</u>
Mill Change	<u>(0.42)</u>	<u>0.17</u>	<u>0.36</u>	<u>(0.83)</u>	<u>(1.00)</u>	<u>0.20</u>
% Change	<u>(3.53) %</u>	<u>1.48 %</u>	<u>3.09 %</u>	<u>(6.92) %</u>	<u>(8.95) %</u>	<u>1.97 %</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 1.16 for FY08. This is a decrease of 0.05 mills from the adopted FY07 mill levy. (*See the "Major Revenue Analysis" for further explanation*).

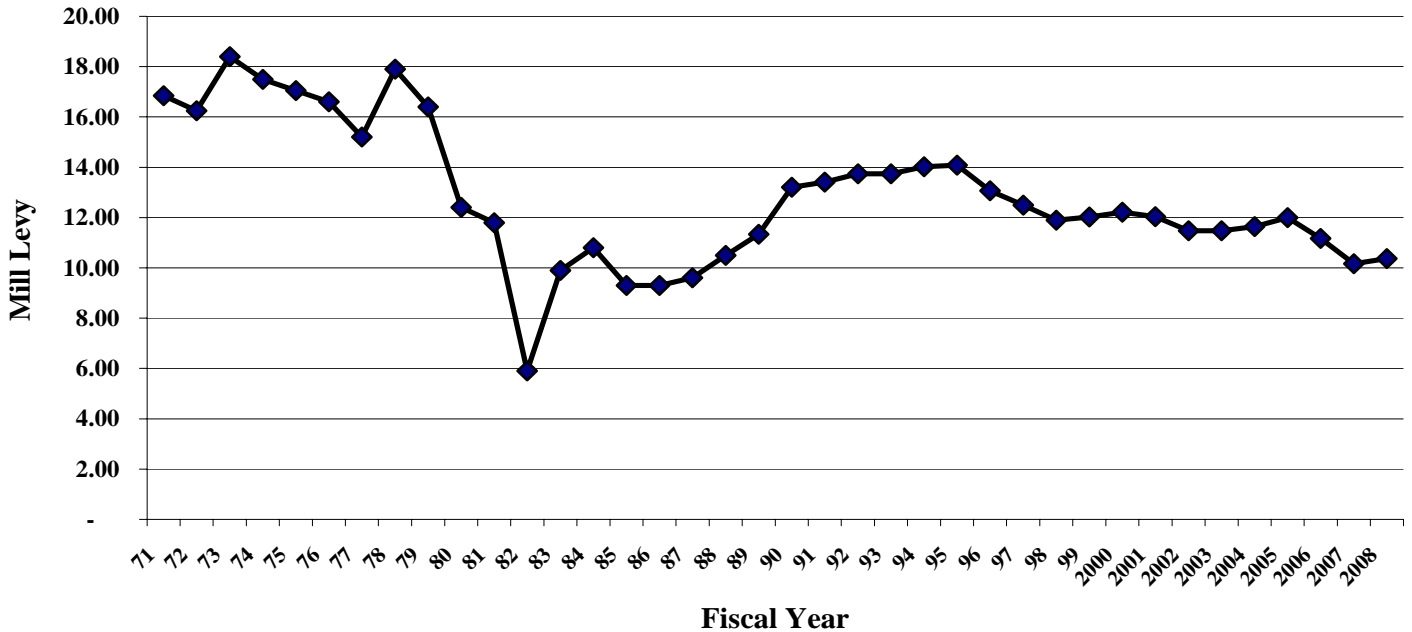
## Mill Levy History

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	1.11	6.97	2.07	0.22	8.08	10.15	10.37

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.

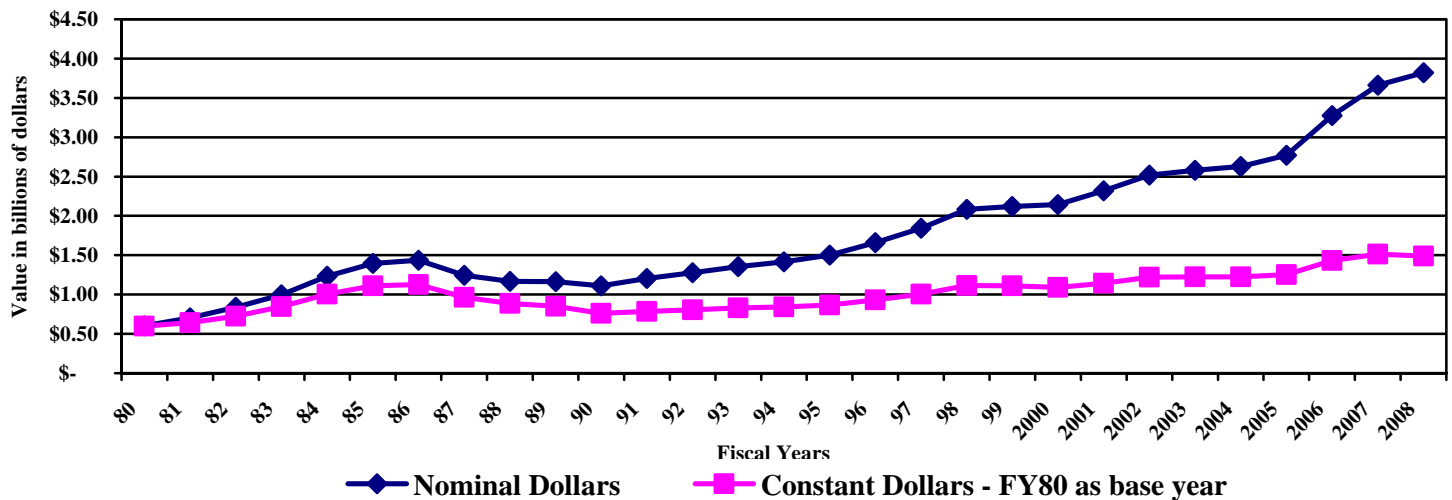
# PROPERTY ASSESSMENT AND TAXATION

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 FY08 from FY07's projected actuals by 11.39% or \$4.19 million. This tax increase is due to a combination of a 4.2% increase in the assessed values and a 0.62 increase in the mill levy. The majority of the assessed value increases can be attributed to commercial real estate values and new construction. The assessed value increases in new construction, projected at 2.2%, will make up more than half of the total estimated assessed value increase.

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

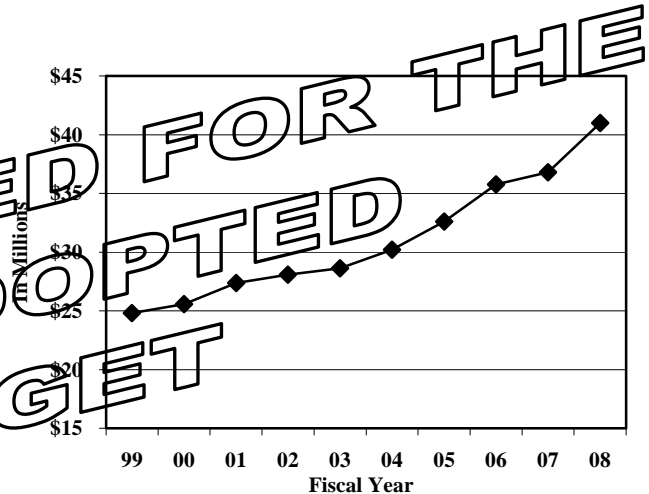
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110). The areawide assessed value for the 2008 fiscal year is \$3.821 billion, up from \$3.666 billion billed in FY07.

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 on June 14, 2006 at 10.17 mills. The FY08 mill levy is proposed to be set at 10.79, a 0.62 mill levy increase.

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 FY08, these exemptions represent \$1.78 million in property tax revenue not collected.

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



FY99-06 are based on actual revenue collected.  
FY07 is based on estimated collections.  
FY08 is based on budget projections.

# MAJOR REVENUES

## SALES TAX REVENUES

Sales tax revenues (general, liquor and hotel) are expected to increase by a total of \$820,000 (or 2.11%) in FY08. This is due to an expected increase in general sales tax revenue of \$875,000 (or 2.4%), offset by an expected decrease in liquor and hotel sales taxes in the amount of \$65,000.

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

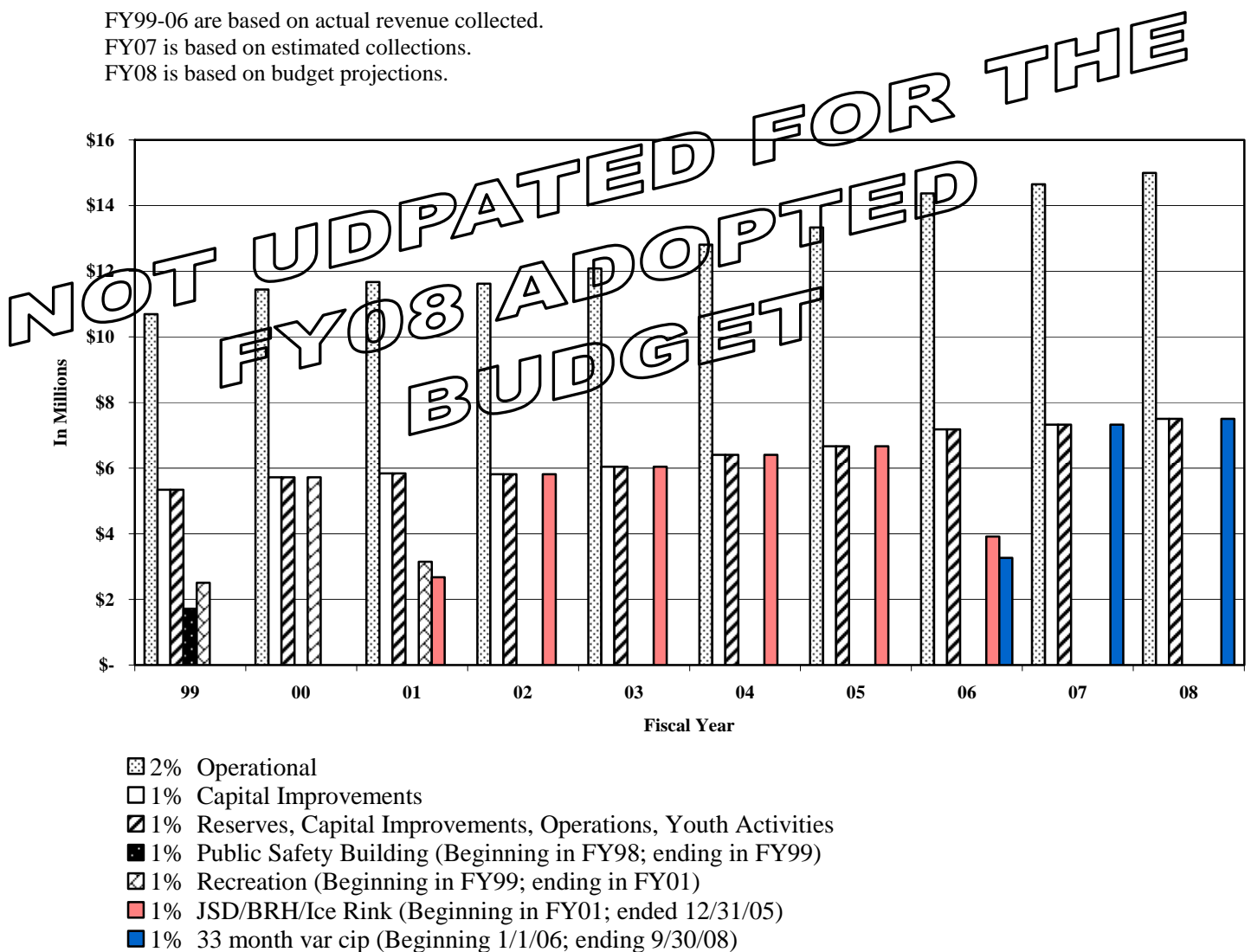
### GENERAL SALES TAX

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.

FY99-06 are based on actual revenue collected.

FY07 is based on estimated collections.

FY08 is based on budget projections.



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

# MAJOR REVENUES

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

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.

Effective July 1, 2007, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2012. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to the three following areas: emergency budget reserve, capital improvements, and youth activities.

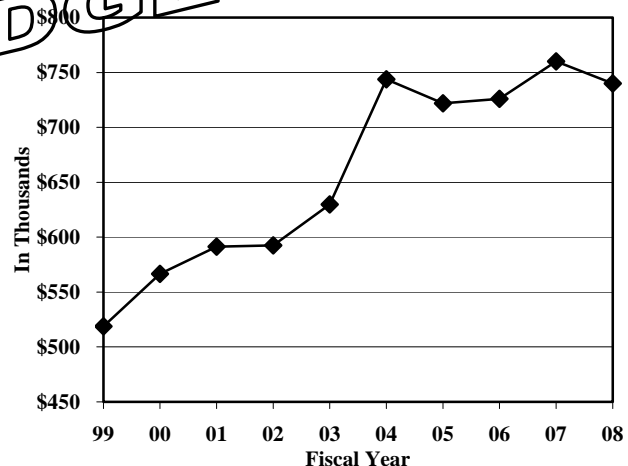
The 4% general sales tax is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$29.8M in FY08. This represents a 2.4% increase from FY07's projected actuals reflecting expected steady growth in this revenue.

## 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 year 2007 is projected to increase at about a 4.6% rate of growth, followed by an anticipated decline of 2.6% in FY08.



FY99-06 are based on actual revenue collected.  
FY07 is based on estimated collections.  
FY08 is based on budget projections.



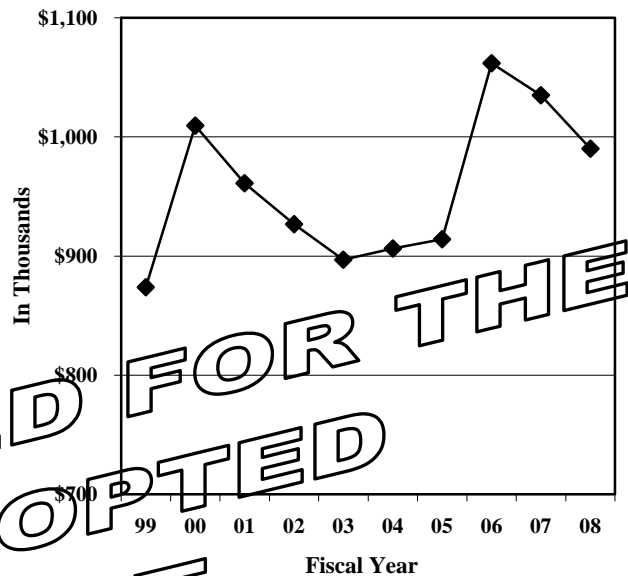
# MAJOR REVENUES

## HOTEL-MOTEL ROOM TAX

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

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

As can be seen in the graph, FY00 shows a sharp increase from FY99. This is primarily due to the timing of the returns submitted and the addition of a new hotel capturing a new market. Since FY00, however, the revenue from this source slowly declined through FY03. 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 to a peak of \$1.06M in FY06. Based on current sales data, it is anticipated that there will be a moderate decrease in FY07 of 2.52%, with another decrease of 4.35% in FY08.

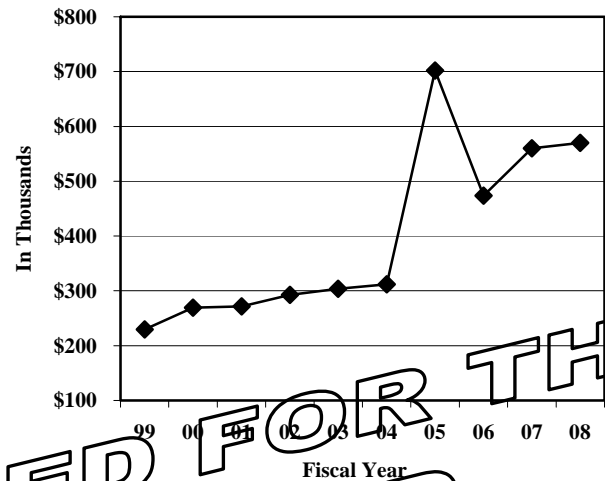


FY99-06 are based on actual revenue collected.  
FY07 is based on estimated collections.  
FY08 is based on budget projections

# MAJOR REVENUES

## TOBACCO EXCISE

On January 1, 1991, a 6% Excise Tax on the wholesale price of tobacco products went into effect (CBJ Ordinance 69.08). This tax, approved by the voters in October 1990, placed a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale. On October 7, 2003, local voters approved a change to this tax. Effective January 1, 2004, the tax on cigarettes increased from 6% of the wholesale price (~\$0.15/pack) to \$0.30/pack and the tax on other tobacco products increased from 6% to 12% of the wholesale price. This change 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 dropped 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.



FY99-06 are based on actual revenue collected.

FY07 is based on estimated collections.

FY08 is based on budget projections

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

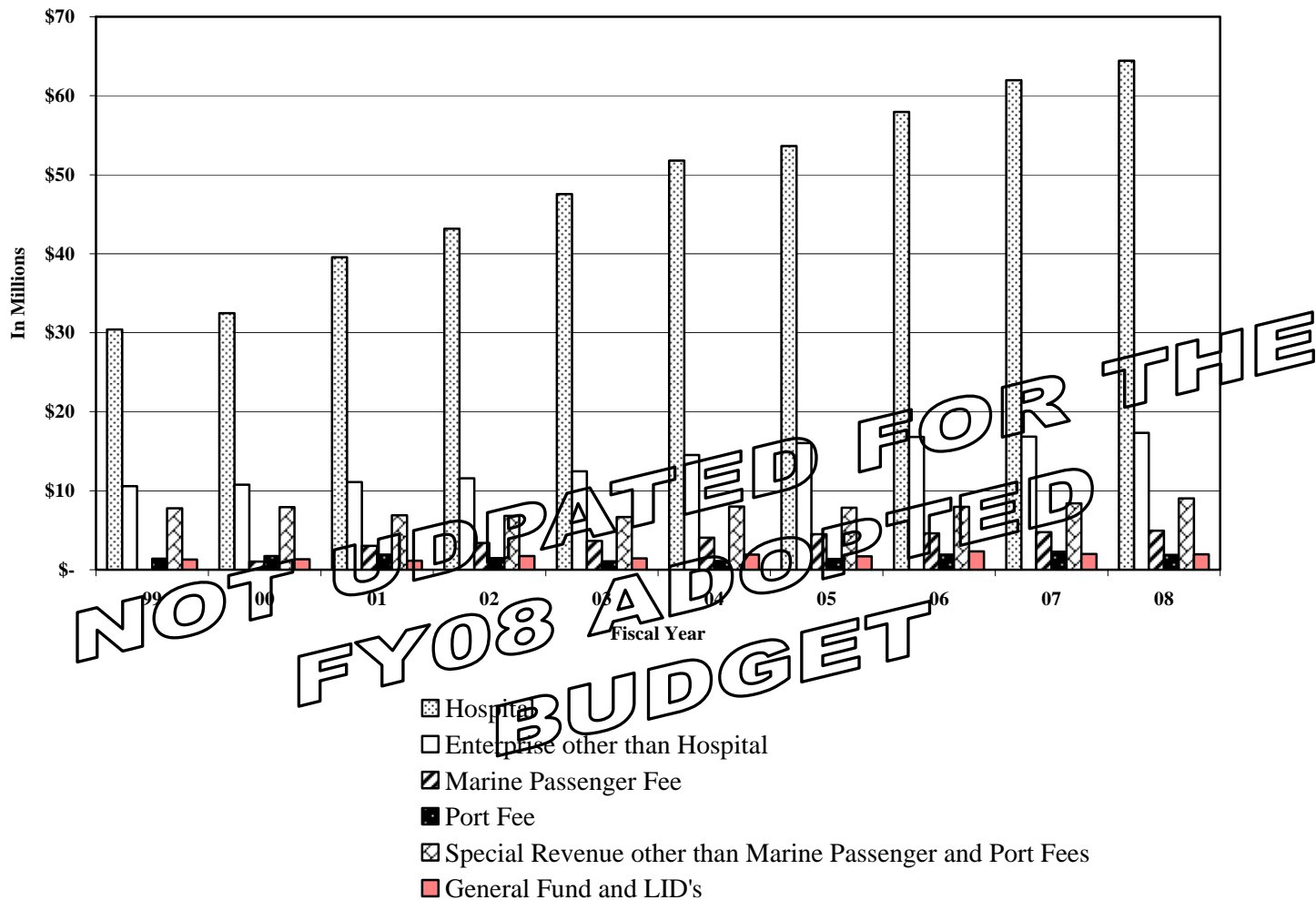
## OTHER LOCAL REVENUES

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 slightly by .46% (or \$.514M) in FY08.

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

# MAJOR REVENUES

## USER FEES AND PERMITS



FY99-06 are based on actual revenues collected.

FY07 is based on estimated collections.

FY08 is based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last seven years, up through FY06 Actuals. It is expected that this revenue source will continue to increase in 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.

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

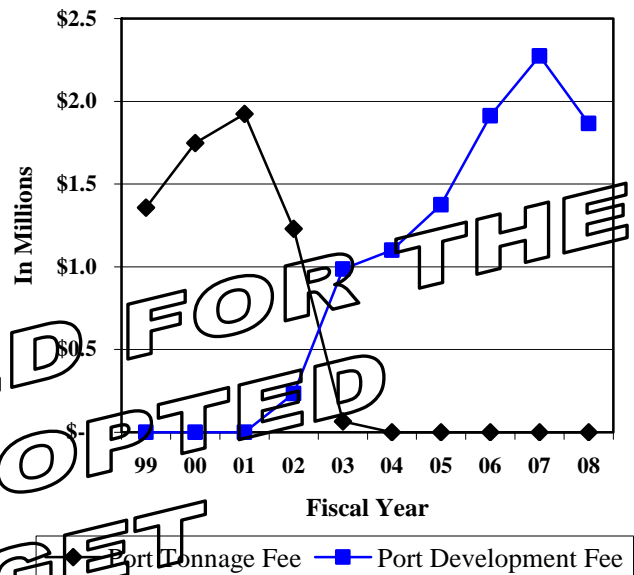
# MAJOR REVENUES

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. Steady growth is expected in FY07 (5.62%) and FY08 (7.54%).

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. Although normally this revenue remains relatively stable from year to year, there is an expected decrease of 14.69% (or \$342,000) in FY07, due to the combination of an estimated decrease in building permits, an increase in bad debts and a decrease in Special Assessment revenue. This revenue is expected to remain at FY07's level through FY08.

## 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

FY99-06 are based on actual revenue collected.

FY07-08 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 \$2.273M 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

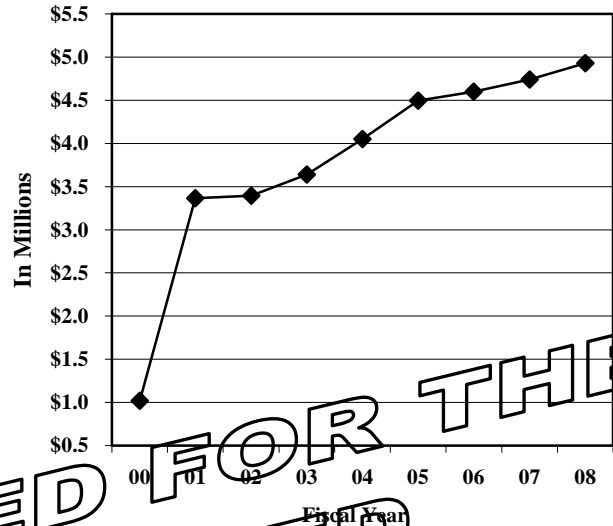
## MARINE PASSENGER FEE

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 \$4.73M in FY07 and \$4.92M 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)  
FY01-06 are based on actual collections.  
FY07 is based on estimated projections.  
FY08 is based on budget projections.

# MAJOR REVENUES

## INVESTMENT INTEREST INCOME

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

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

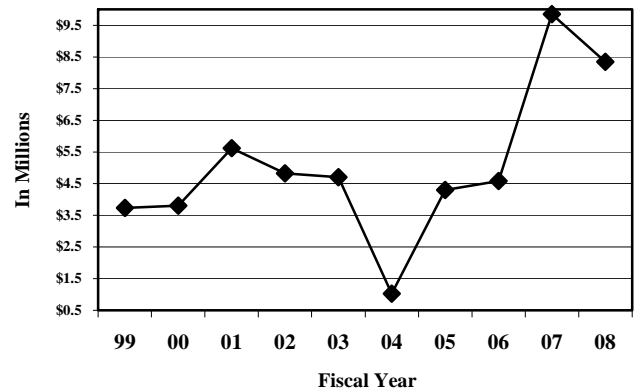
The average funds available for Central Treasury investment, over the last five (5) years (FY02-FY06), has ranged from a high of \$184.5 million in FY06 to a low of \$68.8 million in FY03.

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

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



FY99-06 are based on actual revenue collected.

FY07 is based on estimated collections.

FY08 is based on budget projections.

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 expected to return in future years.

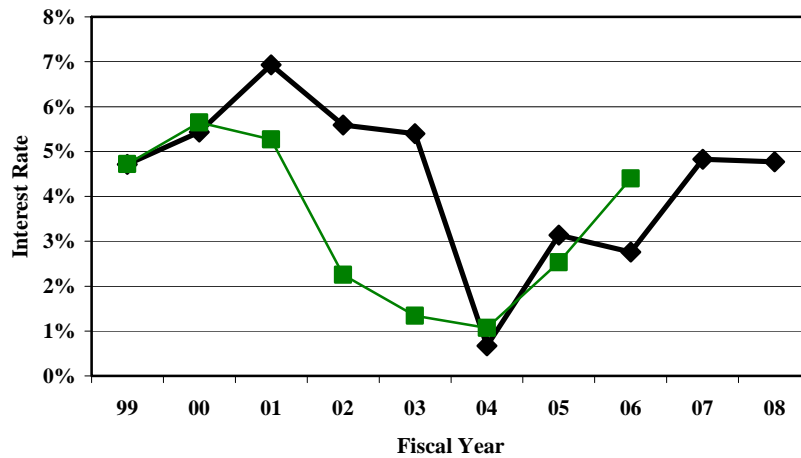
In FY05, the federal funds rate began a steady increase, rising from 1.25% to 3.25% over the year. A decision was made to reduce the intermediate portfolio in anticipation of this rise and reduce the effect of the short-term rate rise. These funds were transferred to the short/intermediate portfolio,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

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

Current expectations are that interest rates will remain steady or decrease over FY07 and FY08. The federal funds rate has remained at 5.25% over the first three quarters of the fiscal year, but the rate is expected to drop to 4.25% by the end of the calendar year. Portfolio yields should continue to increase over this period as lower coupon investments mature. Income earnings in FY07 are expected to increase significantly due to the increase in portfolio yield and an increase in funds under investment.

# MAJOR REVENUES

## Total Portfolio's Average Rate of Return:



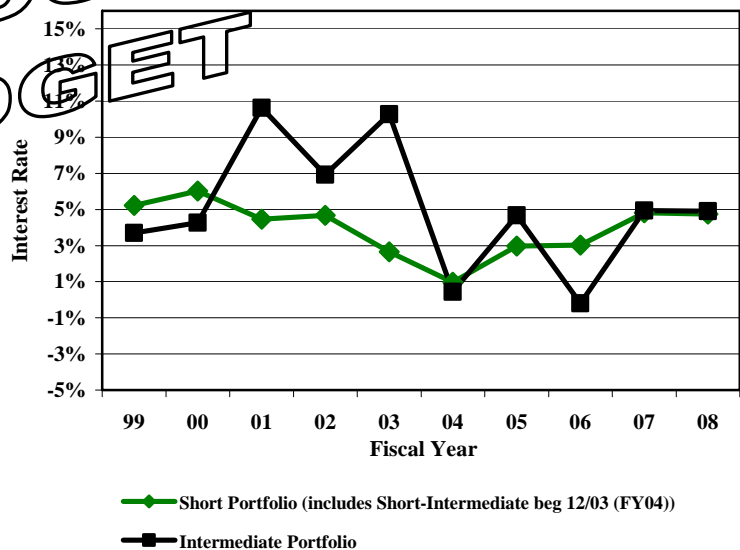
An eight-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY07-08 projections of CBJ's average annual total return.

## 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

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## PROPERTY SALES AND RENTS

Property sales and rents are expected to increase significantly in FY07 (105.65% or \$3.9M). This increase can be primarily attributed to an increase in the Lands Fund due to the CBJ offering approximately 40 lots for sale in FY07. In FY08, this revenue is expected to drop due to the expected completion of the land sales in FY07.

## 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 FY08 due to a one-time item recognized in FY07 – a premium on bonds issued – causing a decrease in this revenue category in FY08.



# MAJOR REVENUES

## REVENUE FROM STATE SOURCES

**Revenues from state sources** are projected to increase by 22.04% (or \$7.77M) in FY07 and 20.48% (or \$8.81M) in FY08. These increases 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 TRS and increased energy 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:

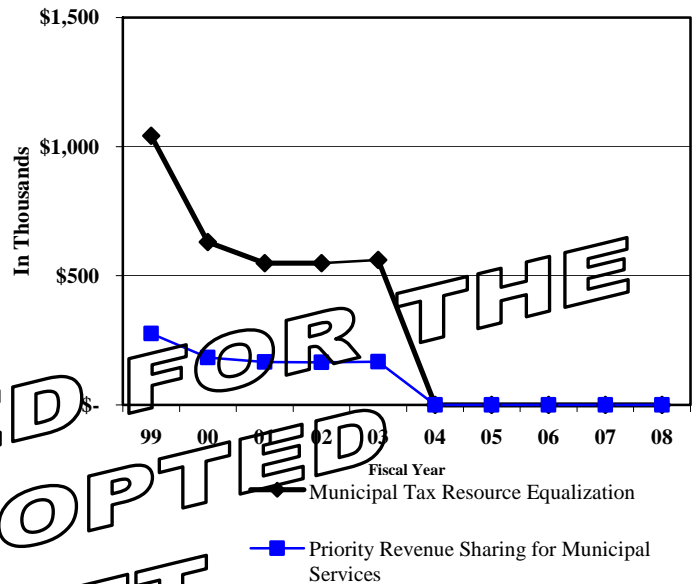
1. **Municipal Tax Resource Equalization (AS.29.60.010 - 29.60.080)** – Each fiscal year the State computes an equalization entitlement for services provided by a taxing unit. This is determined by the application of a formula based on population, relative ability to generate revenue and local burden 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 29.60.180 - 29.60.189)** – 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.



FY99-07 are based on actual revenue collected.  
FY08 is 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, worth approximately \$1.35M. In FY07 the CBJ expects to receive \$2.647M (\$1.25M for Municipal Energy Assistance and \$1.39M for Retirement System Funding). 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:

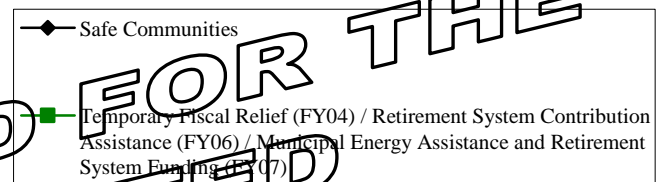
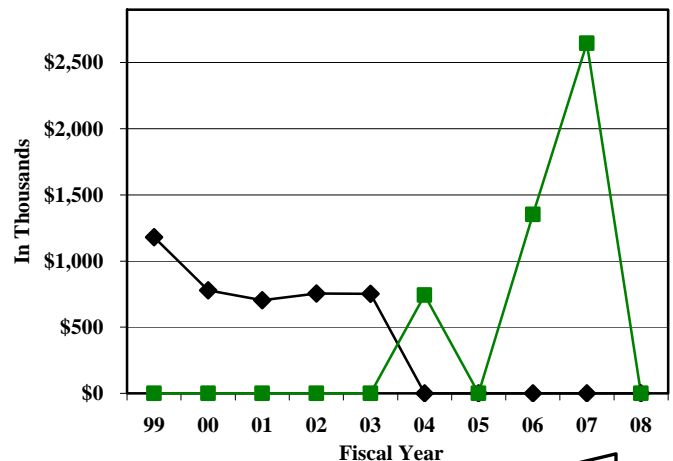
- 1) police protection and related public safety services;
- 2) fire protection and emergency medical services;
- 3) water and sewer services not offset by user fees;
- 4) solid waste management;
- 5) other services determined by the governing body to have the highest priority.

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).



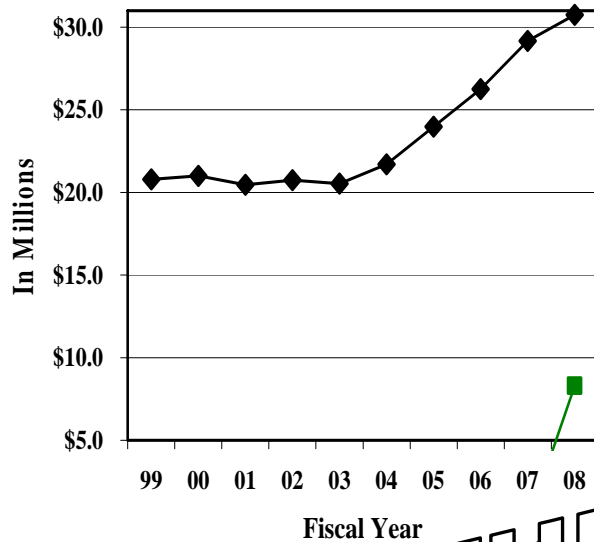
FY99-07 are based on actual revenue collected.  
FY08 is based on budget projections.

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, worth approximately \$1.35M. 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, as the student count continued its decline (from 5,298 to 5,225), another substantial increase was received (9.41% or \$2.25M) due to a 7.5% increase in the base student allocation (from \$4,576 to \$4,919).

In FY07, another increase is projected (11.12% or \$2.92M). 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 1.04 and a projected decrease in the student count (from 5,225 to 5,149).

In FY08, another increase is anticipated (5.4% or \$1.576M) even though the student count is expected to drop again (from 5,149 to 5,110). The net increase is due to a projected increase in the base student allocation (from \$5,380 to \$5,810). The district cost factor is expected to remain the same as FY07's, at 1.04.

## SCHOOL PERS/TRS FUNDING

In addition to the School Foundation funding, the School District has included in their FY08 revised budget a contribution of \$8,297,800 from the State to help pay for the increased costs in the School District's PERS and TRS retirement systems.

# 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.

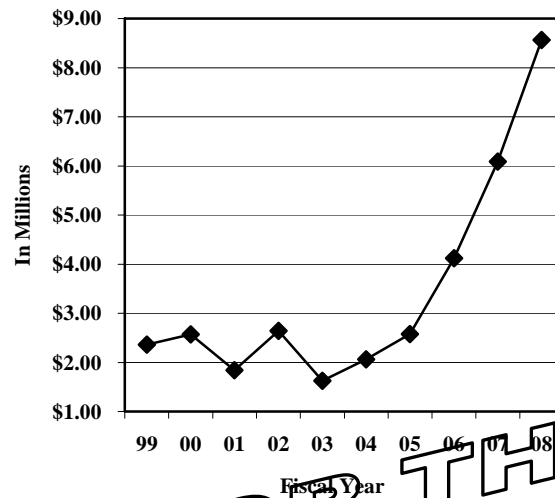
The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

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.



FY99-06 are based on actual revenue collected.

FY07 is based on estimated collections.

FY08 is 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), the new high school (\$46M issued in FY06) and repair and renovation to Glacier Valley Elementary School (\$5.995M 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 normally relatively stable, however there is a substantial increase expected in FY07 (116.64% or \$684,300) to be carried through FY08. This increase is due to large grants expected to be received by Capital Transit in both FY07 and FY08.

# MAJOR REVENUES

## REVENUE FROM FEDERAL SOURCES

**Revenues from federal sources** show an increase of 3.26% (or \$313,400) in FY07 and a decrease of 10.35% (or \$1.028M) in FY08. The increase in FY07 is 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)

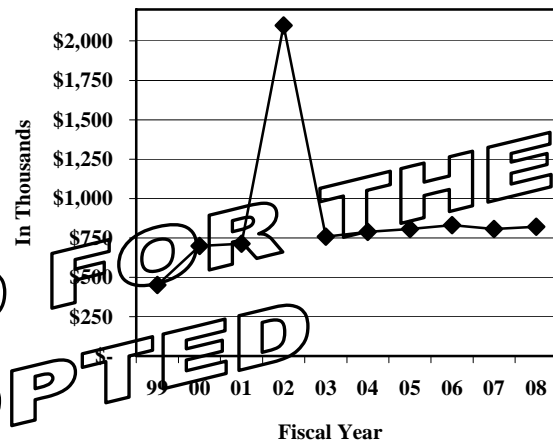
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

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 slight decrease is expected in FY07 with relatively the same funding levels to remain through FY08, based on anticipated changes in the annual appropriation level and cents per acre.



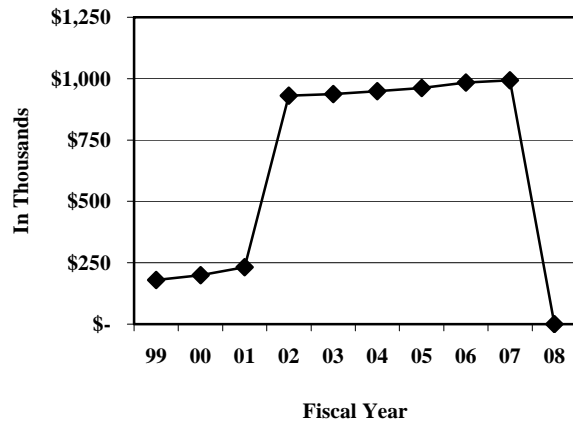
FY99-06 are based on actual revenue collected.  
FY07 is based on estimated collections.  
FY08 is based on budget projections.

# 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, 1908 (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

FY99-07 are based on actual revenue collected.  
FY08 is 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 Actual	844,700	149,100	993,800

## MAJOR REVENUES

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### 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.

An increase of 6.53% (or \$.498M) is expected in these grants in FY07, with relatively the same funding level to continue through FY08.

NOT UPDATED FOR THE  
FY08 ADOPTED  
BUDGET

# CAPITAL PROJECTS

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## 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 FY08-13.

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 FY08 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY08 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 FY08 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2008 – 2013** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for 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 FY08.

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 FY08 that have been established by the Assembly, the PWFC and/or the City Manager. FY08 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 Wastewater Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Marine Passenger Fees
5. Enterprise Funds
6. Other Funds

## FY08 Revised Capital Project Budget

**Table 1** shows the source of funds for the FY07 capital budget as well as the funding sources for the adopted FY08 capital budget.

**Table 1**  
**Summary of FY07 - 08**  
**Capital Project Funding Sources**  
(costs in thousands)

<b>FUNDING SOURCES</b>	<b>Adopted FY07 Budget</b>	<b>Adopted FY08 Budget</b>
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax: Sewer Improvements	5,000.0	8,300.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	7,200.0	7,300.0
Marine Passenger Fees	2,506.5	2,776.9
Port Development Fees	1,200.0	1,800.0
Lands Fund	680.0	-
Sewer Utility Enterprise Fund	750.0	-
Water Utility Enterprise Fund	750.0	500.0
<b>Total</b>	<b>\$ 19,086.5</b>	<b>\$ 21,676.9</b>

# CAPITAL PROJECTS

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## SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

**General Sales Tax:** The Adopted FY08 Budget for General Sales Tax funded projects is \$1,000,000.

**1% Temporary Sales Tax:** The Adopted FY08 Budget for 1% Temporary Sales Tax funded projects is \$8,300,000.

**1% Areawide Sales Tax for Capital Projects:** The Adopted FY08 Budget for 1% Areawide Sales Tax funded projects is \$7,300,000.

## MARINE PASSENGER FEES

The Adopted FY08 Budget for the Marine Passenger Fee funded projects is \$2,776,900.

A complete listing of all adopted FY08 – FY13 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 2008 – 2013**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Year 2008**.

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
<b>Engineering Department:</b>					
New SRE Building-Design	A345-26	888,086	28,305	384,679	475,101
Airport Constr Contingency Res	A345-31	80,000	-	-	80,000
Arprt Revolving Cptl Resv Acct	A345-33	560,636	-	-	560,636
Relocate ASOS	A345-46	65,000	-	9,643	55,357
Runway Safety Area EIS	A345-47	3,992,806	462,493	3,504,521	25,793
Departure Area Security Imp	A345-59	903,408	-	676,889	226,519
Airport-Water/Sewer Extension	A345-61	1,107,695	-	1,073,463	34,232
Construct Delta 1 Ramp	A345-67	1,560,778	23,245	1,459,143	78,390
Part 121 Ramp Recon. Ph I	A345-68	2,300,000	1,439,756	319,440	540,804
Wildlife Hazard Mgmt Plan Ph I	A345-70	1,659,500	-	-	1,659,500
Purchase Land/Airport Expansion	A345-71	1,000,000	17,500	2,968	979,532
Terminal Expansion	A345-73	2,000,000	44,880	49,656	1,905,464
Airport Project Design	A64-92	305,331	12,945	24,603	267,783
Energy Efficiency Improvements	D374-30	228,223	-	148,058	80,165
Mndnhl Rvr/Lemon Crk Hydrology	D374-48	208,250	-	203,647	4,603
Bus Passenger Shelters	D374-63	249,000	-	179,956	69,044
Capital Transit Trans Facility	D374-68	451,350	92,163	275,972	83,214
Open Space Waterfront Land Acq	D374-70	3,275,711	-	291,612	2,984,099
Bartlett 2005	D374-72	62,117,484	22,755,440	36,646,686	2,715,358
Safe Routes to Schools	D374-79	24,988	-	19,899	5,089
Construct JCVB Visitor Center	D374-80	176,000	-	134,044	41,956
Eaglecrest Lodge Expansion	D374-89	943,800	-	936,464	7,336
Upper Lemon Crk Bridge	D374-94	600,000	165,184	145,022	289,794
ADA Compliance	D374-98	501,000	101,932	167,039	232,029
Wayfinding Signs	D375-04	302,000	252	284,645	17,102
New Capitol Bldg Planning	D375-05	400,000	19,995	383,344	(3,339)
Eaglecrest-Deferred Maintenanc	D375-07	279,974	2,780	75,666	201,528
Document shredder	D375-10	20,000	-	-	20,000
Seawalk Interpretive Signs	D375-11	17,900	270	20,413	(2,783)
Ecrest Mid-Mountain Chairlift	D375-14	800,000	25,985	221,536	552,479
FAA Cable	D375-15	25,000	-	-	25,000
Replace Core Financial System	D375-16	700,000	21,599	100,501	577,900
No. Douglas Crossing	D375-18	135,500	30,020	98,526	6,954
Lemon Crk Comm.Ctr 2nd Access	D375-19	100,000	-	2,074	97,926
Valley Library Improvement	D375-20	105,000	-	79,166	25,834
City Hall Generator/UPS	D375-23	125,000	11,978	14,972	98,050
Stabler's Water/Scales	D375-24	80,000	53,799	1,395	24,805
Lemon Crk Gravel Pit 2nd Bridg	D375-25	200,000	-	-	200,000
Lena Sub Utility Impr.	D375-26	1,225,000	476,843	220,193	527,964
Cultural Gateway	D375-27	100,000	-	-	100,000
JPD Impound Yard	D375-29	470,000	-	1,006	468,994
Plan- BRH Behaviorial Hlt Fac	D375-30	100,000	-	10,763	89,237
New Police Station Site Imprv	F413-19	113,838	-	86,405	27,433
Police Sta.-Fire Suppression	F413-20	170,000	8,190	9,341	152,469

**Engineering Department continued:**

**continued next page**

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
<b>Engineering Department continued:</b>					
Hag Fire Trn Ctr-Fac Needs Asm	F413-21	15,000	-	12,010	2,990
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,118,000	45,455	1,063,528	9,017
Amalga Hbr Launch Ramp Upgrade	H354-79	2,700,000	1,356	2,626,392	72,253
Marine Pk/Steamship Whrf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	4,300,000	-	2,760,279	1,539,721
Waterfront Seawalk	H354-91	4,224,500	706,534	983,806	2,534,159
Cope Park Improvements	P396-26	390,457	18,633	79,519	292,306
Fish Creek Park Improvements	P396-27	128,000	585	38,211	89,204
Glacier Valley SportsField Imp	P396-28	423,523	2,442	406,772	14,309
Dimond Park Comm Ctr I	P396-34	425,000	3,398	413,656	7,946
Smith/Butts Pk Imprv I	P396-36	150,000	6,612	143,293	95
Zach Gordon Covered Court	P396-37	500,000	20,430	103,106	376,464
Douglas Lib/Fire Hall Maintena	P396-40	621,155	-	616,862	4,293
Essential Building Repairs II	P396-41	1,207,817	8,585	578,282	620,950
Deferred Bldg Maint II	P396-42	2,218,689	22,407	1,301,724	894,559
West Juneau Park Acquisition	P396-44	250,000	-	229,987	20,013
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	825,800	50,000	158,774	617,026
DT Parking Garage Major Maint	P396-51	593,000	300,304	261,578	31,118
Asbestos Abatement	P396-52	100,000	2,725	11,175	86,100
Treadwell Arena - Lockers	P396-54	750,728	19	744,959	5,749
DT Cap Parking	P396-55	1,830,000	51,252	260,800	1,517,947
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	200,000	-	-	200,000
Parks&Playground Improvements	P396-59	340,000	157,775	61,178	121,047
MontanaCrk Trail Abutt & Repr	P396-61	100,000	1,030	69,055	29,916
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	44,578	-	25,422
Dive Park Underwater Trail	P396-65	3,822	-	819	3,003
Adair Kennedy Bleachers	P396-66	100,000	13,250	88,471	(1,721)
JDCM Remodel/New Exhibit	P396-67	125,000	46,592	21,868	56,540
Auke Lake Wayside Master Plan	P396-68	30,000	12,300	7,417	10,283
Centennial Hall Siding/Roof	P396-69	200,000	4,570	8,526	186,904
Cent Hall Electronic Marquee	P396-70	30,000	-	-	30,000
Cent Hall Sound System Design	P396-71	35,000	-	-	35,000
Essential Bldg Rprs III	P396-72	200,000	7,614	22,715	169,672
Deferred Bldg Maintenance III	P396-73	300,000	-	164	299,836
Fish & Montana Crk Access Impr	P396-74	11,000	-	-	11,000
DZ Covered Playground	P396-76	15,000	-	-	15,000
Lena Access Road Extension	R412-79	3,157,250	2,879	3,136,029	18,342
St Maint Shop Design - New LOC	R412-81	1,585,000	1,240	188,496	1,395,264

continued next page

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
<b>Engineering Department continued:</b>					
Goldbelt Avenue Reconst	R412-98	1,668,951	-	1,661,214	7,737
Seward/2nd St. Reconst	R412-99	4,482,013	46,530	4,419,741	15,742
Aspen/McGinnis/Duck Crk X-ing	R422-01	293,625	-	289,656	3,969
Riverside Drive Improv	R422-02	595,000	520,736	73,855	409
Pavement Management	R422-04	2,217,588	38,775	1,375,227	803,587
S Franklin St Wide/Load Zone	R422-05	280,548	3,945	48,576	228,027
Greenwood Ave. LID #92	R422-07	995,952	32,907	851,454	111,591
1st St Douglas Turnaround	R422-08	28,000	-	9,151	18,849
Lakewood Subdivision Reconstr	R422-10	1,541,047	1,446	1,539,001	600
North Lemon Ck Material Source	R422-11	80,000	9,558	68,678	1,764
Nancy St Pond Restoration/Land	R422-12	146,000	4,500	138,452	3,048
Douglas/West Juneau Drainage	R422-14	231,122	23,794	189,266	18,061
Downtown Side Streets Recon	R422-16	1,168,283	55,292	434,181	678,810
Davis Ave	R422-17	1,405,000	185,525	1,143,736	75,739
Casey Shattuck Sub. Ph I	R422-18	1,541,431	12,000	1,296,226	233,206
Valley Blvd Reconstruction	R422-19	1,600,000	4,066	94,879	1,501,055
Linda Ave & Sidewalk	R422-20	1,195,000	431,804	574,134	189,062
Franklin Street	R422-21	100,000	-	-	100,000
Archipelago Property Sidewalk	R422-23	200,000	-	58,100	141,900
Main Street Prel im Layouts	R422-24	10,000	-	-	10,000
Juneau Bridge Repair	R422-25	240,000	-	-	240,000
Casey Shattuck Sup. Ph II	R422-26	1,700,000	24,628	158,660	1,516,712
West 9th St LID	R422-27	476,390	-	-	476,390
ADA Upgrades-Marie Drake	S454-68	734,284	-	704,333	29,951
Auke Bay Elem Roof Replace	S454-69	851,563	-	836,022	15,541
Floyd Dryden Renovations	S454-73	5,385,000	97,940	4,959,358	327,702
JDHS Renovation	S454-76	22,885,960	102,448	22,235,929	547,583
Riverbend Site Improvements	S454-77	261,678	-	216,144	45,534
JDHS Reno II	S454-80	4,579,019	332,907	3,700,455	545,657
DZ Improvements	S454-81	400,000	3,382	254,301	142,317
High School/Mendenhall Valley	S454-83	62,642,793	41,761,789	16,332,598	4,548,406
FD Reno II	S454-84	6,483,299	116,756	5,259,788	1,106,755
Harborview Pumping Pipe	S454-85	461,701	1,815	341,577	118,309
Districtwide Major Mtn Upgrad	S454-86	18,816,602	990,816	1,366,174	16,459,613
Sch District Technology Upgrad	S454-87	400,000	1,220	398,807	(27)
Glacier Valley Reno.	S454-88	5,995,000	2,224,966	292,808	3,477,225
Mendenhall Treatment Plant Imp	U484-63	1,568,512	-	1,562,308	6,204
Bayview Sub Sewer Outfall	U484-69	2,725,000	398,895	991,357	1,334,748
JD Trmt Plt Inciner Major Rep	U484-70	415,000	-	398,727	16,273
MWWTP VFD/Valve Actuator Rplmt	U484-76	150,000	-	-	150,000
4th St Douglas Swr Main Rplmt	U484-78	170,000	-	-	170,000
JDTP Incinerator Repairs	U484-80	60,000	-	-	60,000
Totem Park Sewer Replacement	U484-81	700,000	15,476	111,932	572,592

continued next page

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
<b>Engineering Department continued:</b>					
Hospital Drive Lift Station	U484-82	862,000	21,780	676,131	164,089
MWWTP-Odor Management	U484-83	290,000	485	292,675	(3,160)
Lwr W. Mend. VilySwr LID	U484-84	2,750,000	561,711	299,785	1,888,504
New N Douglas Sewer Project	U484-86	4,008,375	34,232	99,934	3,874,209
N. Tee Harbor Waterline	W494-27	2,965,842	596,210	2,207,750	161,882
3rd St Doug Water/Sewer Imprv	W494-28	1,299,958		1,299,958	-
W Juneau Wtr Systm Impr	W494-33	817,188	628,490	99,334	89,364
Pump Station Upgrades Ph I	W494-34	500,000	49,407	239,340	211,253
Flow Meter Additions	W494-35	468,478	-	287	468,191
<b>Total Engineering</b>		<b>292,290,202</b>	<b>76,854,363</b>	<b>144,304,433</b>	<b>71,131,406</b>
<b>School District:</b>					
School District Major Mainten	S454-75	248,175	-	199,122	49,053
<b>Total School District</b>		<b>248,175</b>	<b>-</b>	<b>199,122</b>	<b>49,053</b>
<b>Public Works Department:</b>					
Transit Buses Replacement	D374-83	805,220	-	763,644	41,576
Cap Transit Dev Plan & Improv	D375-31	150,000	-	-	150,000
Downtown Library Rf Maj Maint	D375-32	80,000	-	-	80,000
JDTP Clarifier & Bldg Rehab	U484-85	870,000	554,315	137,184	178,501
Fuel Tank Rplc & Site Cleanup	U484-87	60,000	-	-	60,000
Twin Lakes/MtnSide L/S Design	U484-88	50,000	-	-	50,000
Sunny Pt Overpass Sewer	U484-89	45,000	-	-	45,000
Wtr Utility Meter Sys Upgrade	W494-31	225,000	-	208,930	16,070
<b>Total Public Works Department</b>		<b>2,285,220</b>	<b>554,315</b>	<b>1,109,758</b>	<b>621,147</b>
<b>Community Development Department:</b>					
Juneau Wetlands Mitigation Bnk	D374-42	27,627	-	5,577	22,050
HyperspecImages/DuckCk Monitor	D374-82	99,952	-	93,373	6,579
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 & Renoviation	D375-09	15,116	3,300	-	11,816
<b>Total Community Development Department</b>		<b>592,453</b>	<b>3,300</b>	<b>309,772</b>	<b>279,381</b>

continued next page

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
<b>Harbors:</b>					
Norway Pt Boat Moorage Float	H354-63	439,626	-	424,020	15,606
Harbors AW Restrooms Constr	H354-69	50,000	-	37,315	12,685
ABay Load Fac/Statter El Upgrd	H354-74	5,162,278	414,645	2,446,713	2,300,920
Gold Creek Entrance Enhance	H354-75	120,000	-	35,785	84,215
Upgrade National Guard Dock	H354-76	300,000	-	286,799	13,201
N Dgls Launch Ramp/Access Impr	H354-78	245,000	-	244,888	112
S Ferry Terminal Wharf Ext	H354-80	500,000	2,795	113,216	383,989
Subport Marina Design/Permit	H354-81	75,000	12,048	60,140	2,813
Juneau Harbors Deferred Maintc	H354-85	10,588,423	500,590	9,636,292	451,541
Accessible Gangway	H354-86	110,000	-	245	109,755
SS Wharf Lightering Facility	H354-88	310,000	101,948	189,371	18,681
SS Wharf /Cold Stor Dock Imprv	H354-89	819,348	227	799,526	19,595
Port Security Improvements	H354-90	378,265	-	183,094	195,171
Statter Harbor Loading Fac/EIS	H354-93	250,000	-	-	250,000
IVF Float Stabilization	H354-94	351,100	-	-	351,100
<b>Total Harbors</b>		<b>19,699,040</b>	<b>1,032,253</b>	<b>14,457,405</b>	<b>4,209,383</b>
<b>Parks and Recreation Department:</b>					
Hank Harmon Rifle Range Imprvs	P396-21	50,000	-	46,815	3,185
Trail Improvements-Prop 3	P396-25	348,500	48,906	229,936	69,658
Commercial Trail Planning/Devl	P396-39	100,000	-	97,222	2,778
Sport Field Repairs	P396-48	360,691	80,560	192,780	87,351
W. Juneau Park - Design	P396-49	260,012	4,785	250,019	5,207
Fish & Montana Crk Access Impr	P396-74	5,000	-	752	4,248
Jensen-Olson Arboretum	P396-75	71,000	-	3,915	67,085
<b>Total Parks and Recreation Department</b>		<b>1,195,203</b>	<b>134,251</b>	<b>821,440</b>	<b>239,512</b>
<b>Areawide Sales Tax for Capital Projects:</b>					
A/W Capital Projects/Sales Tax	Z492-00	4,198	-	-	4,198
<b>Total Areawide Sales Tax for Capital Projects</b>		<b>4,198</b>	<b>-</b>	<b>-</b>	<b>4,198</b>
<b>MIS Department:</b>					
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
<b>Total MIS Department</b>		<b>161,000</b>	<b>-</b>	<b>149,349</b>	<b>11,651</b>
<b>Lands Fund:</b>					
Hlprt Pln/Flight NoiseAbate/Imp	D374-86	296,000	-	10,417	285,583
<b>Total Lands Fund</b>		<b>296,000</b>	<b>-</b>	<b>10,417</b>	<b>285,583</b>
<b>Eaglecrest:</b>					
Eaglecrest Nordic Ski Trail Dv	D374-91	39,500	-	23,957	15,543
Deferred Maint-Lifts	D374-96	84,256	1,856	70,316	12,084
Eaglecrest Trail Maintenance	D375-12	10,000	-	-	10,000
Lodge Improvements	D375-13	37,033	-	10,721	26,312
E'crest Mtn Top Road	D375-22	250,000	-	-	250,000
<b>Total Eaglecrest</b>		<b>420,789</b>	<b>1,856</b>	<b>104,994</b>	<b>313,939</b>

# CAPITAL PROJECTS

## CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 18, 2007:

<b>Project Description</b>	<b>Project Number</b>	<b>Project Budget</b>	<b>Outstanding Encumbrances</b>	<b>Expenditures to Date</b>	<b>Funds Available</b>
<b>Police Department:</b>					
Critical Incident Command Vehl	F413-04	70,000	-	10,642	59,358
Modernizing Police Equipment	F413-18	1,086,900	159,976	725,399	201,524
Modernizing Police Equip II	F413-25	<u>904,085</u>	<u>8,810</u>	<u>320,767</u>	<u>574,508</u>
<b>Total Police Department</b>		<b><u>2,060,985</u></b>	<b><u>168,786</u></b>	<b><u>1,056,808</u></b>	<b><u>835,391</u></b>
<b>Manager - Emergency Preparedness:</b>					
Metro Med Response	F413-23	600,000	458,725	141,275	-
05 MMRS Program	F413-26	227,592	118,824	78,535	30,233
CBJ Responders	F413-27	456,115	264,430	191,685	-
BZPP 2005 GR-TS-0030	F413-28	50,000	-	49,997	3
06SHSP GR34053	F413-29	36,525	11,739	-	24,786
06LETPP GR34232	F413-30	80,000	68,116	2,834	9,050
06MMRS GR34043	F413-31	<u>232,330</u>	<u>57</u>	<u>1,616</u>	<u>230,658</u>
<b>Total Manager - Emergency Preparedness</b>		<b><u>1,682,562</u></b>	<b><u>921,890</u></b>	<b><u>465,942</u></b>	<b><u>294,730</u></b>
<b>Project Totals</b>		<b><u>\$ 320,935,827</u></b>	<b><u>\$ 79,671,014</u></b>	<b><u>\$ 162,989,438</u></b>	<b><u>\$ 78,275,374</u></b>



# NOTES

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# GENERAL FUND SUMMARY

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Expenditures:</b>					
Personnel Services	\$ 14,722,100	16,617,700	16,003,000	17,970,200	17,235,000
Commodities and Services	7,002,000	7,935,200	7,921,200	7,365,400	7,913,300
Capital Outlay	47,200	80,000	60,000	80,000	80,000
Contingency	17,700	35,000	30,000	35,000	35,000
Capital Projects Indirect Cost Allocation	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,939,200)	(3,091,600)	(3,083,700)	(3,228,600)	(3,296,500)
Support to other funds	30,331,400	32,160,500	32,160,500	35,895,200	36,866,400
Better Capital City	379,200	500,000	400,000	500,000	500,000
<b>Total Expenditures</b>	<b>49,275,400</b>	<b>53,951,800</b>	<b>53,206,000</b>	<b>58,332,200</b>	<b>59,048,200</b>
<b>Funding Sources:</b>					
<b>State Support:</b>					
School Construction	4,117,600	6,148,100	6,091,000	8,162,100	8,561,400
State Shared Revenue	574,500	1,154,900	1,155,600	19,000	1,709,300
Library Grants	133,500	131,100	131,100	141,800	121,000
ASHA "in Lieu" Tax	33,100	30,000	30,000	30,000	30,000
Miscellaneous Grants	181,600	191,200	141,800	43,400	53,700
<b>Total State Support</b>	<b>5,040,300</b>	<b>7,655,300</b>	<b>7,549,500</b>	<b>8,396,300</b>	<b>10,475,400</b>
<b>Federal Support:</b>					
Federal "in Lieu" Tax	831,000	851,700	806,700	855,900	820,800
<b>Total Federal Support</b>	<b>831,000</b>	<b>851,700</b>	<b>806,700</b>	<b>855,900</b>	<b>820,800</b>
Property Taxes	24,442,800	27,991,500	27,816,700	31,787,200	31,075,700
User Fees, Permits, Rents, and Leases	2,061,500	1,869,200	1,817,800	1,872,200	1,778,200
Penalties and Fines	378,600	466,000	317,000	456,000	326,000
Interest - Investment & A/R	1,478,200	3,054,000	3,209,200	3,258,400	3,718,900
<b>Total Local Support</b>	<b>28,361,100</b>	<b>33,380,700</b>	<b>33,160,700</b>	<b>37,373,800</b>	<b>36,898,800</b>
<b>Total Revenues</b>	<b>34,232,400</b>	<b>41,887,700</b>	<b>41,516,900</b>	<b>46,626,000</b>	<b>48,195,000</b>
<b>Support from other funds</b>	<b>13,539,000</b>	<b>11,372,800</b>	<b>11,372,800</b>	<b>11,533,200</b>	<b>11,300,500</b>
<b>Total Revenues and Support from other funds</b>	<b>47,771,400</b>	<b>53,260,500</b>	<b>52,889,700</b>	<b>58,159,200</b>	<b>59,495,500</b>
<b>Fund Balance From (To)</b>	<b>1,504,000</b>	<b>691,300</b>	<b>316,300</b>	<b>173,000</b>	<b>(447,300)</b>
<b>Total Funding Sources</b>	<b>\$ 49,275,400</b>	<b>53,951,800</b>	<b>53,206,000</b>	<b>58,332,200</b>	<b>59,048,200</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>3,000,000</b>
<b>AVAILABLE FUND BALANCES</b>	<b>\$ 433,600</b>	<b>(257,700)</b>	<b>117,300</b>	<b>(55,700)</b>	<b>64,600</b>

# ROADED SERVICE AREA SUMMARY

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Parks and Recreation	\$ 3,270,300	3,709,500	3,478,600	3,906,400	3,922,100
Police	9,536,700	10,976,800	10,197,100	11,803,000	11,517,100
Streets	3,238,900	4,662,500	4,662,500	4,061,500	4,078,800
Support to:					
General Fund	-	175,000	175,000	-	-
Equipment Acquisition Fund	24,000	-	-	-	-
Capital Projects	320,000	-	-	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	200,000	200,000	200,000	200,000	200,000
Fire Service Area	-	370,000	370,000	-	-
Marine Passenger Fee	27,600	21,700	21,700	-	-
Transit	3,477,000	3,115,800	3,115,800	3,870,500	3,164,000
Total Expenditures	20,119,500	23,256,300	22,245,700	23,866,400	22,907,000
FUNDING SOURCES:					
Property Taxes	10,210,500	7,905,500	7,963,600	9,128,400	7,499,900
State Shared Revenue	414,500	1,045,700	1,054,300	50,000	60,000
Miscellaneous State Grants	44,700	112,400	92,400	34,800	34,800
Federal Revenue - Grant	1,200	9,900	8,100	8,300	8,300
Forest Timber Receipts	1,156,500	1,008,700	996,000	-	-
Licenses, Fees, Permits	1,407,700	1,383,900	1,307,400	1,396,500	1,465,700
Ordinance Violations	548,500	586,100	623,400	586,100	614,200
E911 Surcharge	328,200	337,300	554,000	347,400	912,000
Other Revenue	85,600	26,200	36,300	25,000	25,000
Interdepartmental Charges	40,100	40,000	40,000	42,400	42,700
Support from:					
Sales Tax	5,757,400	9,900,000	9,900,000	10,393,000	9,632,900
Marine Passenger Fee	775,000	604,900	604,900	604,900	604,200
Fund Balance (To) From	(650,400)	295,700	(934,700)	1,249,600	2,007,300
Total Funding Sources	\$ 20,119,500	23,256,300	22,245,700	23,866,400	22,907,000
FUND BALANCE RESERVE					
	\$ 500,000	500,000	500,000	500,000	1,000,000
AVAILABLE FUND BALANCES	\$ 1,785,800	1,490,100	2,720,500	1,470,900	213,200

# FIRE SERVICE AREA SUMMARY

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Fire	\$ 2,407,300	2,986,100	2,824,700	2,758,100	2,738,200
Support to Water	-	100,000	100,000	150,000	150,000
<b>Total Expenditures</b>	<b><u>2,407,300</u></b>	<b><u>3,086,100</u></b>	<b><u>2,924,700</u></b>	<b><u>2,908,100</u></b>	<b><u>2,888,200</u></b>
<b>FUNDING SOURCES:</b>					
Property Taxes	\$ 1,109,700	1,008,300	1,027,300	1,185,100	792,100
State Shared Revenue	57,400	126,500	126,500	-	-
Federal Grants	129,900	-	700	-	-
User Fees	2,900	2,500	6,200	2,500	7,500
Fire - Contracted Services	382,900	428,300	428,300	458,300	450,000
Rentals	21,500	-	9,000	-	-
Other Revenue	3,000	-	-	-	-
Support from:					
Sales Tax	663,400	1,075,000	1,075,000	1,132,000	1,135,300
Marine Passenger Fee	91,000	66,000	66,000	66,000	71,200
Roaded Service Area	-	370,000	370,000	-	-
Fund Balance (To) From	<u>(54,400)</u>	<u>9,500</u>	<u>(184,300)</u>	<u>64,200</u>	<u>432,100</u>
<b>Total Funding Sources</b>	<b><u>\$ 2,407,300</u></b>	<b><u>3,086,100</u></b>	<b><u>2,924,700</u></b>	<b><u>2,908,100</u></b>	<b><u>2,888,200</u></b>
<b>FUND BALANCES</b>	<b>\$ 354,900</b>	<b>345,400</b>	<b>539,200</b>	<b>475,000</b>	<b>107,100</b>

# NOTES

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# MAYOR AND ASSEMBLY

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## MISSION STATEMENT

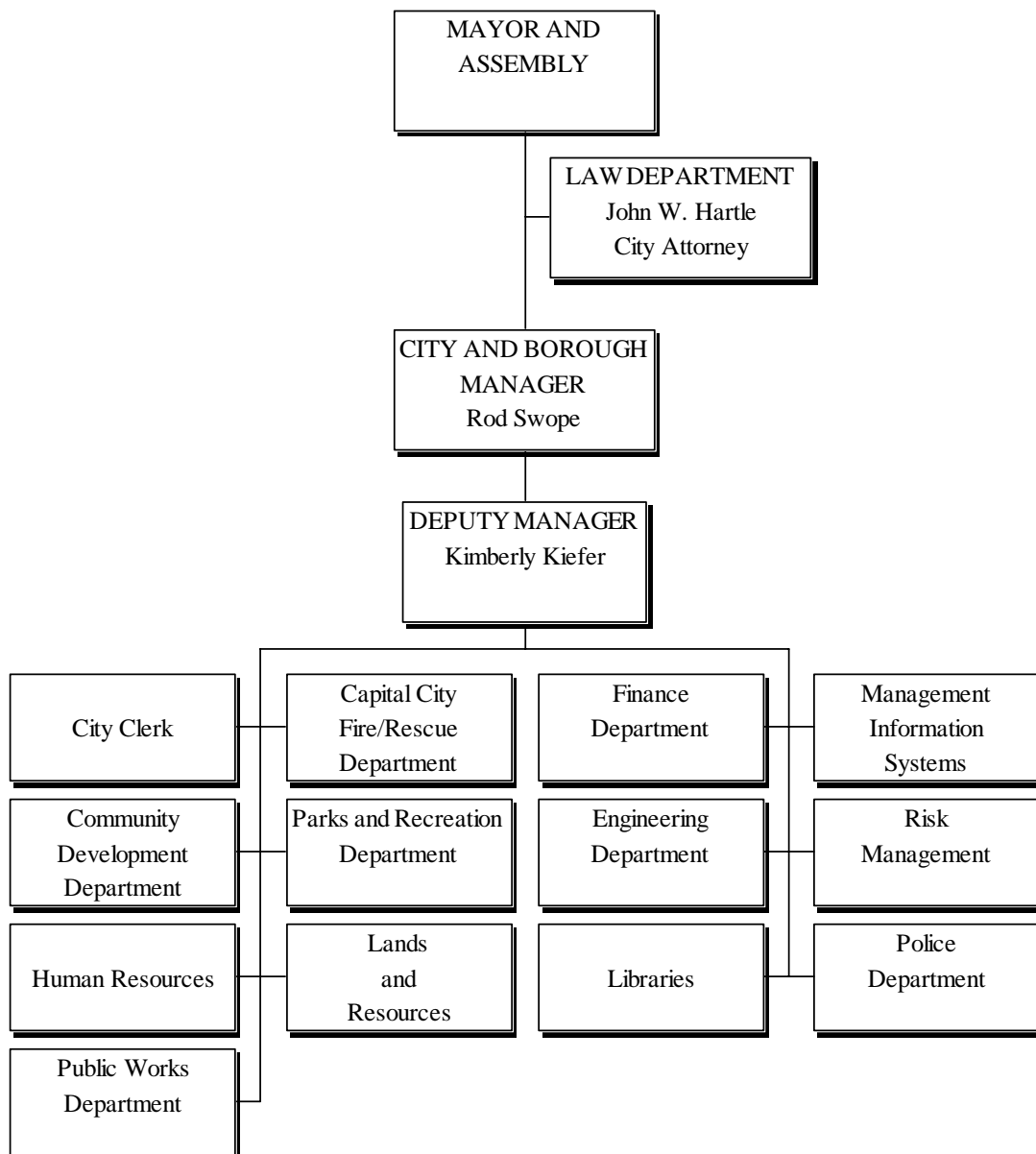
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly 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.

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## FY08 BUDGET

**\$3,043,600**

## FUNCTIONAL ORGANIZATION CHART



# MAYOR AND ASSEMBLY

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 185,100	235,400	194,000	253,900	206,900
Commodities and Services	338,000	404,800	395,900	402,700	403,500
Better Capital City	379,200	500,000	400,000	500,000	500,000
Other - Grants, etc.	1,643,800	1,691,000	1,691,000	1,616,000	1,933,200
<b>Total Expenditures</b>	<b>2,546,100</b>	<b>2,831,200</b>	<b>2,680,900</b>	<b>2,772,600</b>	<b>3,043,600</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	32,100	47,400	47,400	50,200	50,200
State Shared Revenue	3,800	3,500	3,500	-	-
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	500,000
Liquor Sales Tax	120,800	120,800	120,800	120,800	125,600
Tobacco Excise Tax	331,000	315,000	315,000	320,000	320,000
Marine Passenger Fee	300,000	300,000	300,000	300,000	431,400
Roaded Service Area	-	15,000	15,000	-	-
General Fund	1,258,400	1,529,500	1,379,200	1,481,600	1,616,400
<b>Total Funding Sources</b>	<b>\$ 2,546,100</b>	<b>2,831,200</b>	<b>2,680,900</b>	<b>2,772,600</b>	<b>3,043,600</b>
<b>STAFFING</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY08 Adopted Budget is an increase of \$271,000 (9.8%) over the FY08 Approved Budget.

### The significant budgetary change is:

- Personnel Services decreased \$47,000 (18.5%) due to decreases in the PERS and health care rates. In addition, the benefits budget was adjusted for those Assembly members that chose not to participate in the CBJ health care plan.
- Two new items are funded by the Marine Passenger Fee; a Downtown Ambassador Program and a Downtown Circular Bus Study.
- The Assembly granted additional funds to the Juneau Arts and Humanities Council, Juneau Family Birth Center and the Juneau Small Business Development Council.

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Operations:</b>					
Personnel Services	\$ 185,100	235,400	194,000	253,900	206,900
Commodities and Services	196,300	247,800	243,900	245,700	246,500
<b>Total</b>	<b>381,400</b>	<b>483,200</b>	<b>437,900</b>	<b>499,600</b>	<b>453,400</b>
<b>Assembly Grants:</b>					
Arts and Humanities Council	65,000	123,000	123,000	123,000	169,500
Perseverance Theater	24,800	-	-	-	-
Alaska Conservatory Theater	16,200	-	-	-	-
Juneau Jazz and Classics	7,500	-	-	-	-
Juneau Family Birth Center	-	-	-	-	50,000
Social Service Advisory Board	600,000	600,000	600,000	600,000	604,800
Juneau Alliance for Mental Health, Inc.	305,000	350,000	350,000	350,000	350,000
<b>Total</b>	<b>1,018,500</b>	<b>1,073,000</b>	<b>1,073,000</b>	<b>1,073,000</b>	<b>1,174,300</b>
<b>Special Contracts:</b>					
Lobbyist	130,300	152,000	147,000	152,000	152,000
Hearing Officers	11,400	5,000	5,000	5,000	5,000
<b>Total</b>	<b>141,700</b>	<b>157,000</b>	<b>152,000</b>	<b>157,000</b>	<b>157,000</b>
<b>Community Projects:</b>					
Juneau Festival Committee	30,000	30,000	30,000	30,000	30,000
Douglas Fourth of July	3,000	3,000	3,000	3,000	3,500
Sealaska Herititage - Celebration (1)	10,000	-	-	10,000	19,000
Juneau Economic Development Council	175,000	200,000	200,000	200,000	200,000
Juneau Small Business Development Center	-	25,000	25,000	-	25,000
Juneau Ski Club Building Project	107,300	-	-	-	-
Southeast Alaska Avalanche Center	-	60,000	60,000	-	-
Avalanche Monitoring	-	-	-	-	50,000
Downtown Ambassador Program	-	-	-	-	56,400
Downtown Circulator Bus Study	-	-	-	-	75,000
Shoreside Power	300,000	300,000	300,000	300,000	300,000
Better Capital City	379,200	500,000	400,000	500,000	500,000
<b>Total</b>	<b>1,004,500</b>	<b>1,118,000</b>	<b>1,018,000</b>	<b>1,043,000</b>	<b>1,258,900</b>
<b>Total Expenditures</b>	<b>\$ 2,546,100</b>	<b>2,831,200</b>	<b>2,680,900</b>	<b>2,772,600</b>	<b>3,043,600</b>

(1) In addition to the \$19,000, the Juneau Police Department will provide security services at Celebration 2008.



# MAYOR AND ASSEMBLY

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
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	-	157,400	-	175,900	-	128,900
<b>Total Budget</b>	<b>9.00</b>	<b>\$ 235,400</b>	<b>9.00</b>	<b>\$ 253,900</b>	<b>9.00</b>	<b>\$ 206,900</b>

# CITY MANAGER

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## MISSION STATEMENT

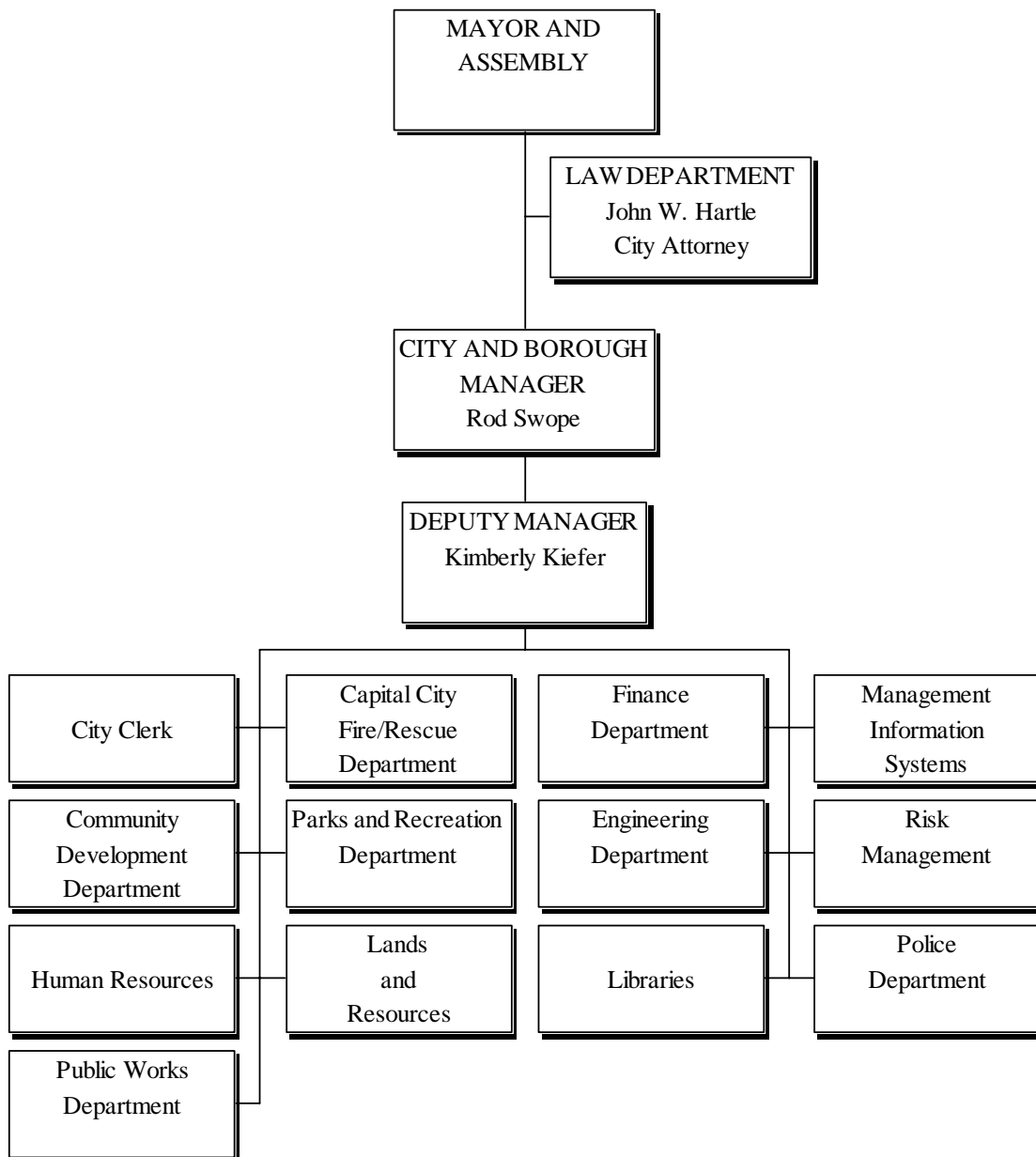
The City Manager's Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

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## FY08 BUDGET

**\$1,226,200**

## FUNCTIONAL ORGANIZATION CHART



# CITY MANAGER

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 803,300	819,800	819,000	883,600	845,500
Commodities and Services	341,000	430,000	404,200	363,700	345,700
Contingency	17,700	35,000	30,000	35,000	35,000
<b>Total Expenditures</b>	<b><u>1,162,000</u></b>	<b><u>1,284,800</u></b>	<b><u>1,253,200</u></b>	<b><u>1,282,300</u></b>	<b><u>1,226,200</u></b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	31,400	37,600	37,600	39,800	39,800
State Shared Revenue	19,700	24,200	24,200	-	-
State Grant	70,300	86,700	86,700	43,400	37,500
Miscellaneous Grant	23,700	-	-	-	9,400
Support from:					
Marine Passenger Fees	52,000	113,700	113,700	92,000	57,000
General Fund	964,900	1,022,600	991,000	1,107,100	1,082,500
<b>Total Funding Sources</b>	<b><u>\$ 1,162,000</u></b>	<b><u>1,284,800</u></b>	<b><u>1,253,200</u></b>	<b><u>1,282,300</u></b>	<b><u>1,226,200</u></b>
<b>STAFFING</b>	<b>8.30</b>	<b>8.30</b>	<b>8.30</b>	<b>8.30</b>	<b>8.30</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY08 Adopted Budget represents a decrease of \$56,100 (4.4%) from the FY08 Approved Budget.

### The significant budgetary change is:

- Personnel Services decreased \$38,100 (4.3%) due to PERS and health care decreases
- Commodities and Services decreased \$18,000 (4.9%) primarily due to a decrease in contractual services.

# CITY MANAGER

## CORE SERVICES

### Support and Facilitate the Activity of the Assembly

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

**Services Provided to:** CBJ Assembly, CBJ staff and public

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<b>Key Measures</b>					
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 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<b>Key Measures</b>					
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 15<sup>th</sup> adoption date as required in the charter

**Services Provided to:** CBJ Assembly, CBJ staff and public

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

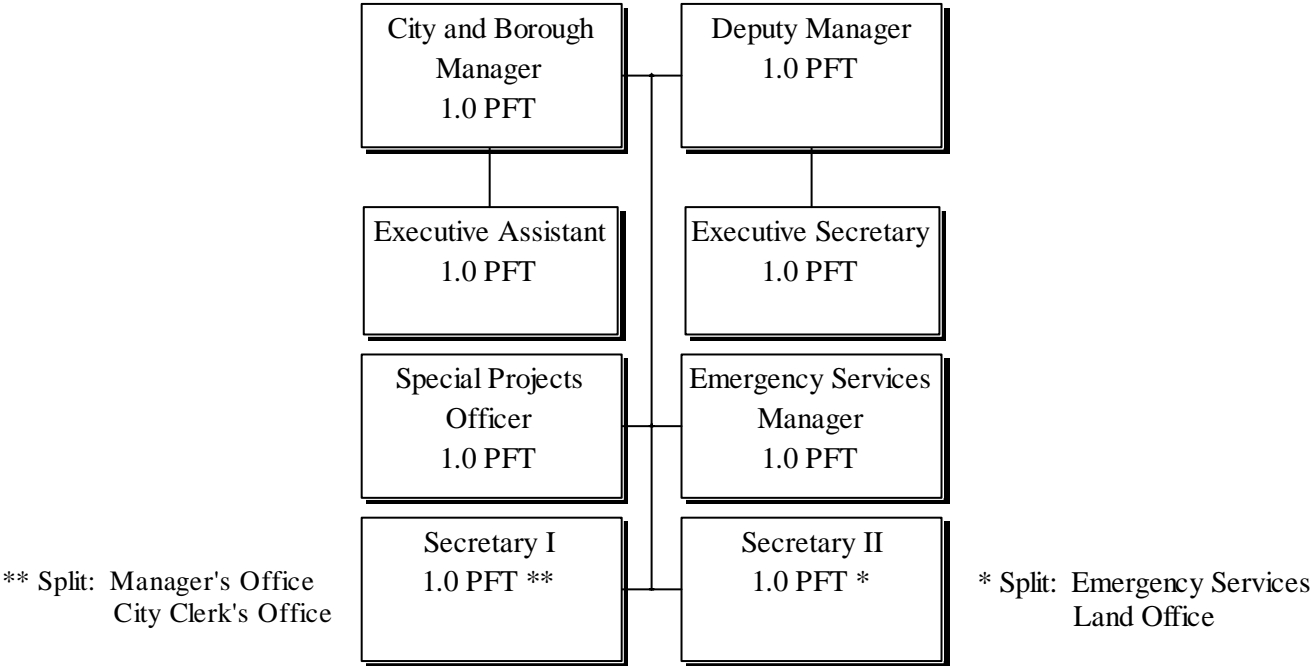
**Includes:** Addressing citizen questions, issues, inquiries and responding to complaints/concerns

**Services Provided to:** CBJ Assembly and public

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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u>
<b>CLASS TITLE:</b>						
<b>Manager's Office:</b>						
City and Borough Manager	1.00	\$ 114,000	1.00	\$ 114,000	1.00	\$ 118,500
Deputy City and Borough Manager	1.00	105,200	1.00	111,900	1.00	111,900
Special Projects Officer	1.00	71,500	1.00	73,600	1.00	73,600
Executive Assistant	1.00	50,500	1.00	52,000	1.00	52,300
Executive Secretary	1.00	41,000	1.00	42,700	1.00	42,700
Secretary I	0.50	16,300	0.50	17,300	0.50	16,600
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	196,400	-	229,600	-	209,100
<b>Total</b>	<b><u>5.50</u></b>	<b><u>597,900</u></b>	<b><u>5.50</u></b>	<b><u>644,100</u></b>	<b><u>5.50</u></b>	<b><u>627,700</u></b>
<b>Public Information Officer:</b>						
Emergency Services Manager/Public Information Officer	1.00	55,800	1.00	59,300	1.00	59,300
Secretary II	0.50	19,800	0.50	20,400	0.50	17,800
Overtime - Project Specific (1)	-	10,000	-	10,000	-	-
Benefits	-	40,600	-	48,000	-	42,900
<b>Total</b>	<b><u>1.50</u></b>	<b><u>126,200</u></b>	<b><u>1.50</u></b>	<b><u>137,700</u></b>	<b><u>1.50</u></b>	<b><u>120,000</u></b>
<b>Teen Health Center:</b>						
Health Care Nurse	0.75	45,200	0.75	45,700	0.75	45,700
Office Assistant III	0.55	16,500	0.55	16,900	0.55	16,400
Benefits	-	34,000	-	39,200	-	35,700
<b>Total</b>	<b><u>1.30</u></b>	<b><u>95,700</u></b>	<b><u>1.30</u></b>	<b><u>101,800</u></b>	<b><u>1.30</u></b>	<b><u>97,800</u></b>
<b>Total Budget</b>	<b><u>8.30</u></b>	<b><u>\$ 819,800</u></b>	<b><u>8.30</u></b>	<b><u>\$ 883,600</u></b>	<b><u>8.30</u></b>	<b><u>\$ 845,500</u></b>

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

# NOTES

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# CITY CLERK

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## MISSION STATEMENT

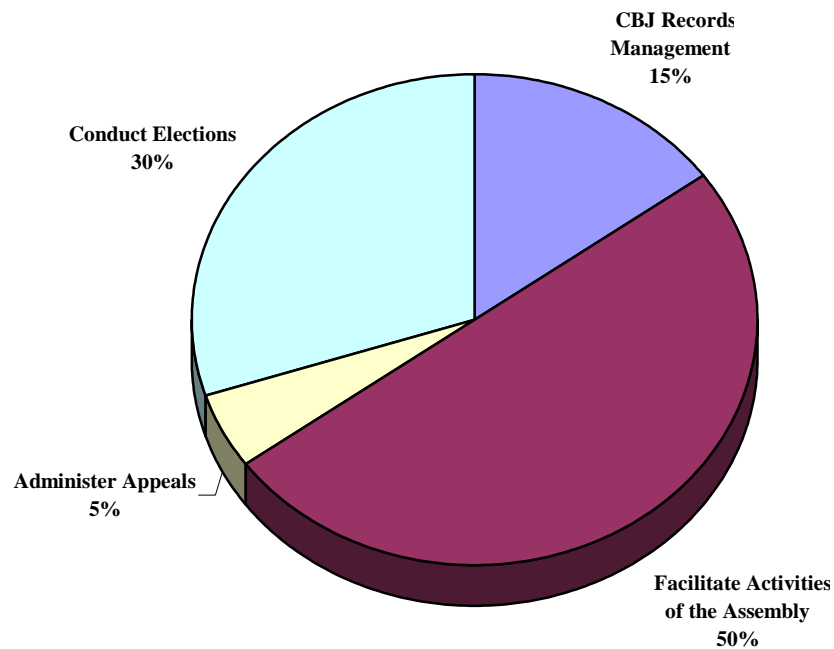
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

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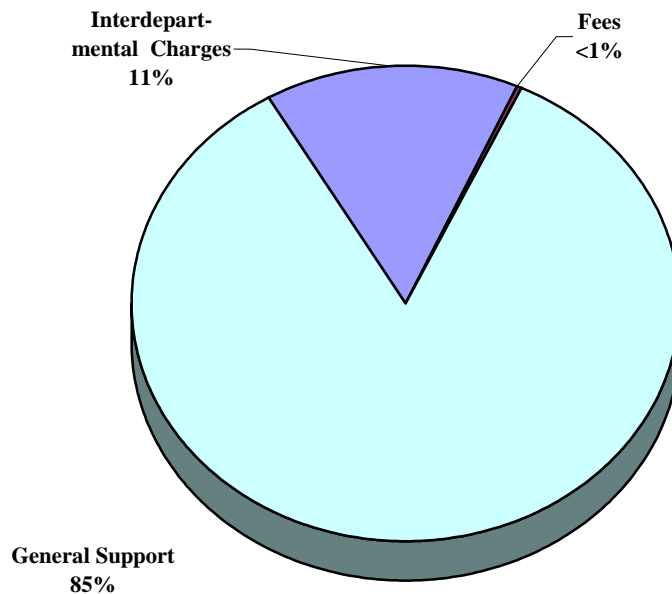
## FY08 BUDGET

**\$331,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# CITY CLERK

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	\$ 206,200	225,700	225,200	246,500	235,600
Commodities and Services	132,000	53,900	53,700	56,000	55,900
Total	338,200	279,600	278,900	302,500	291,500
Elections:					
Personnel Services	13,400	31,800	31,800	17,600	17,600
Commodities and Services	18,300	35,000	35,000	22,200	22,000
Total	31,700	66,800	66,800	39,800	39,600
Total Expenditures	369,900	346,400	345,700	342,300	331,100
FUNDING SOURCES:					
Interdepartmental Charges	33,100	46,900	46,900	49,600	49,600
Fees	1,000	600	500	600	600
State Shared Revenue	6,700	6,600	6,600	-	-
Support from:					
General Fund	329,100	267,300	266,700	292,100	280,900
Sales Tax Fund	-	25,000	25,000	-	-
Total Funding Sources	\$ 369,900	346,400	345,700	342,300	331,100
STAFFING	2.63	2.63	2.63	2.63	2.63
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

## BUDGET HIGHLIGHTS

The City Clerk and Election's FY08 Adopted Budget represents a decrease of \$11,200 (3.3%) from the FY08 Approved Budget.

### The significant budgetary change is:

Personnel Services decreased \$10,900 (4.4%) due to decreases in PERS rate and health care.

# 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

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

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

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

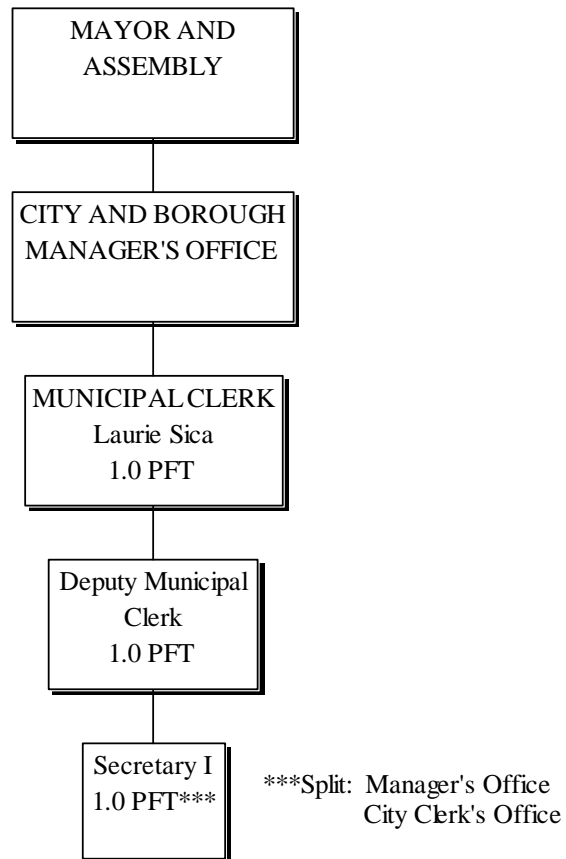
**Core Service:** CBJ Records Management

**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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
City and Borough Clerk	1.00	\$ 75,400	1.00	\$ 79,400	1.00	\$ 78,600
Deputy Clerk	1.00	47,800	1.00	49,700	1.00	49,700
Secretary I	0.50	16,300	0.50	17,300	0.50	16,400
Clerk I	0.13	2,900	0.13	2,900	0.13	3,000
Elections	-	17,600	-	17,600	-	17,600
Overtime	-	5,500	-	5,700	-	5,700
Benefits	-	77,800	-	91,500	-	82,200
<b>Total before amendment</b>	<b>2.63</b>	<b>243,300</b>	<b>2.63</b>	<b>264,100</b>	<b>2.63</b>	<b>253,200</b>
<b>Amendment:</b>						
Special Election	-	13,100	-	-	-	-
Overtime	-	1,000	-	-	-	-
Benefits	-	100	-	-	-	-
<b>Total after amendment</b>	<b>2.63</b>	<b>\$ 257,500</b>	<b>2.63</b>	<b>\$ 264,100</b>	<b>2.63</b>	<b>\$ 253,200</b>

# NOTES

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# MANAGEMENT INFORMATION SYSTEMS

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## MISSION STATEMENT

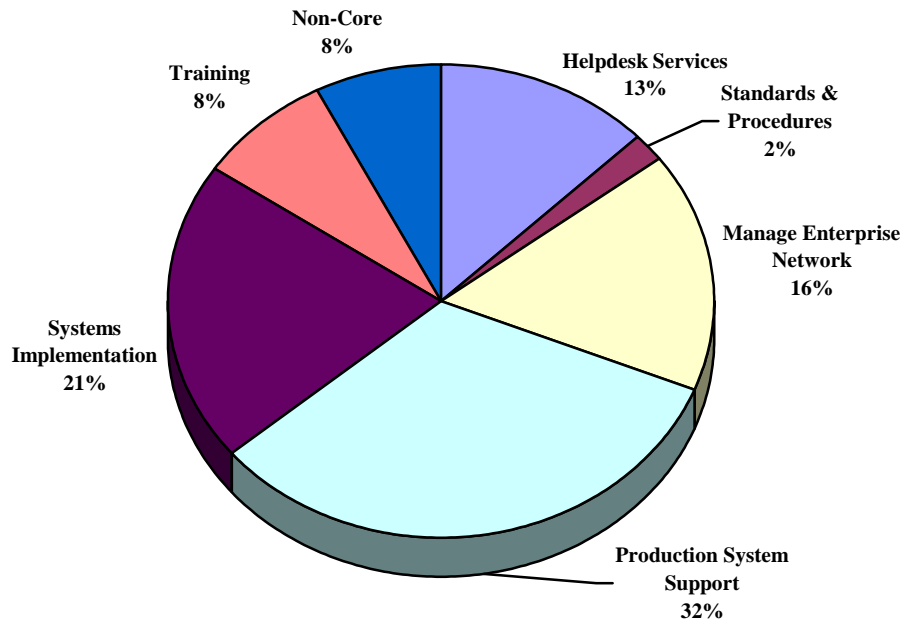
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

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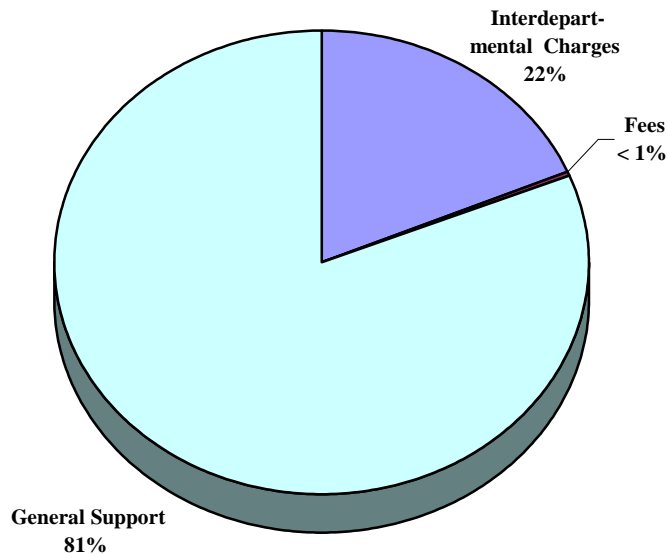
## FY08 BUDGET

**\$1,799,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# MANAGEMENT INFORMATION SYSTEMS

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,028,000	1,189,500	1,148,100	1,291,700	1,239,200
Commodities and Services	478,200	474,600	468,200	476,600	480,300
Capital Outlay	29,800	80,000	60,000	80,000	80,000
<b>Total Expenditures</b>	<b>1,536,000</b>	<b>1,744,100</b>	<b>1,676,300</b>	<b>1,848,300</b>	<b>1,799,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	280,200	317,800	317,800	336,500	336,500
Fees	3,500	2,400	3,600	2,400	3,600
State Shared Revenue	35,800	36,100	36,100	-	-
Support from General Fund	1,216,500	1,387,800	1,318,800	1,509,400	1,459,400
<b>Total Funding Sources</b>	<b>\$ 1,536,000</b>	<b>1,744,100</b>	<b>1,676,300</b>	<b>1,848,300</b>	<b>1,799,500</b>
<b>STAFFING</b>	<b>12.26</b>	<b>12.66</b>	<b>12.66</b>	<b>12.66</b>	<b>12.66</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY08 Adopted Budget represents a decrease of \$48,800 (2.6%) from the FY08 Approved Budget.

### The significant budgetary change is:

- Personnel Services increased \$52,500 (4.1%) due to decreases in the PERS rate and health care

## 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

### Key Measures

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
% 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%

# MANAGEMENT INFORMATION SYSTEMS

## CORE SERVICES, CONTINUED

### Production System Support

**Includes:** Systems support and batch processing

**Services Provided to:** CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
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</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
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	4	4	4
% facilities with adequate network capacity	90%	90%	100%	100%	100%

### Helpdesk Services

**Includes:** Field helpdesk calls and messages

**Services Provided to:** CBJ departments

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

### Training

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

**Services Provided to:** CBJ departments

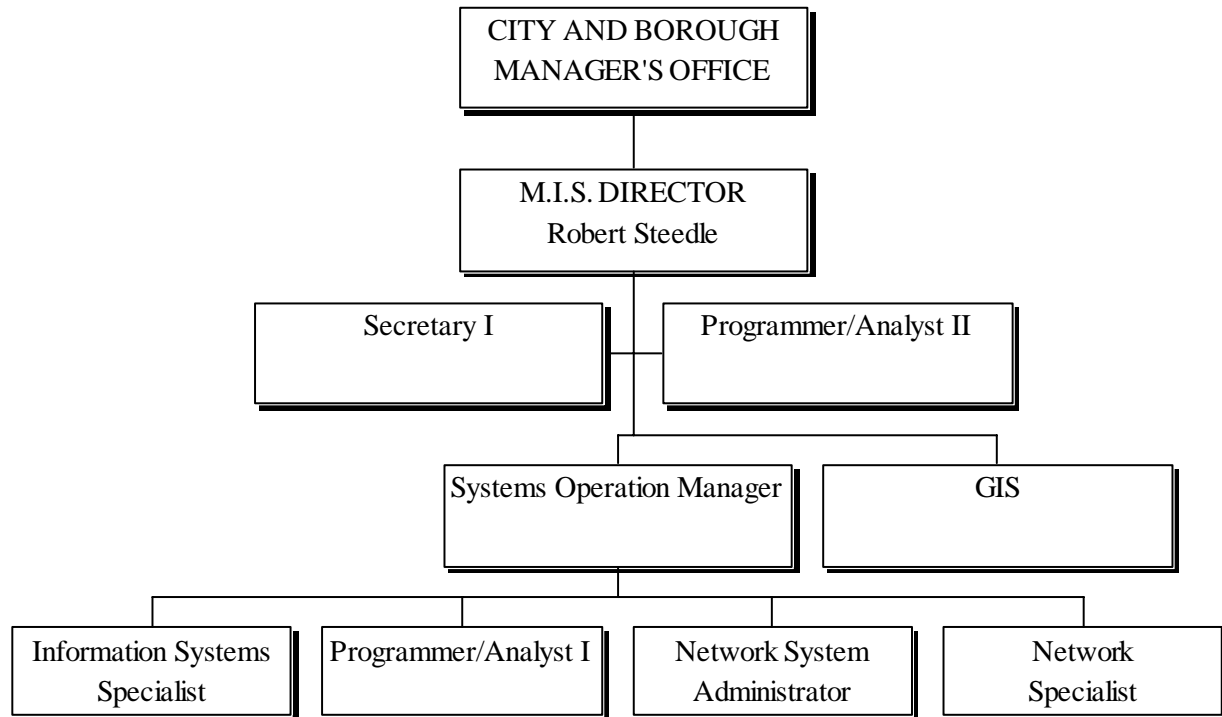
	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% customers receiving requested training per quarter	20%	50%	80%	80%	80%
% of customers who rate classroom training as satisfactory or better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



# MANAGEMENT INFORMATION SYSTEMS

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## FUNCTIONAL ORGANIZATION CHART



Information Technology Management

Information Technology Training

Systems Analysis and Systems Development

Vendor Analysis/Software Package  
Procurement and Assistance

Information Technology Resource Contracts Assistance

GIS Data Administration

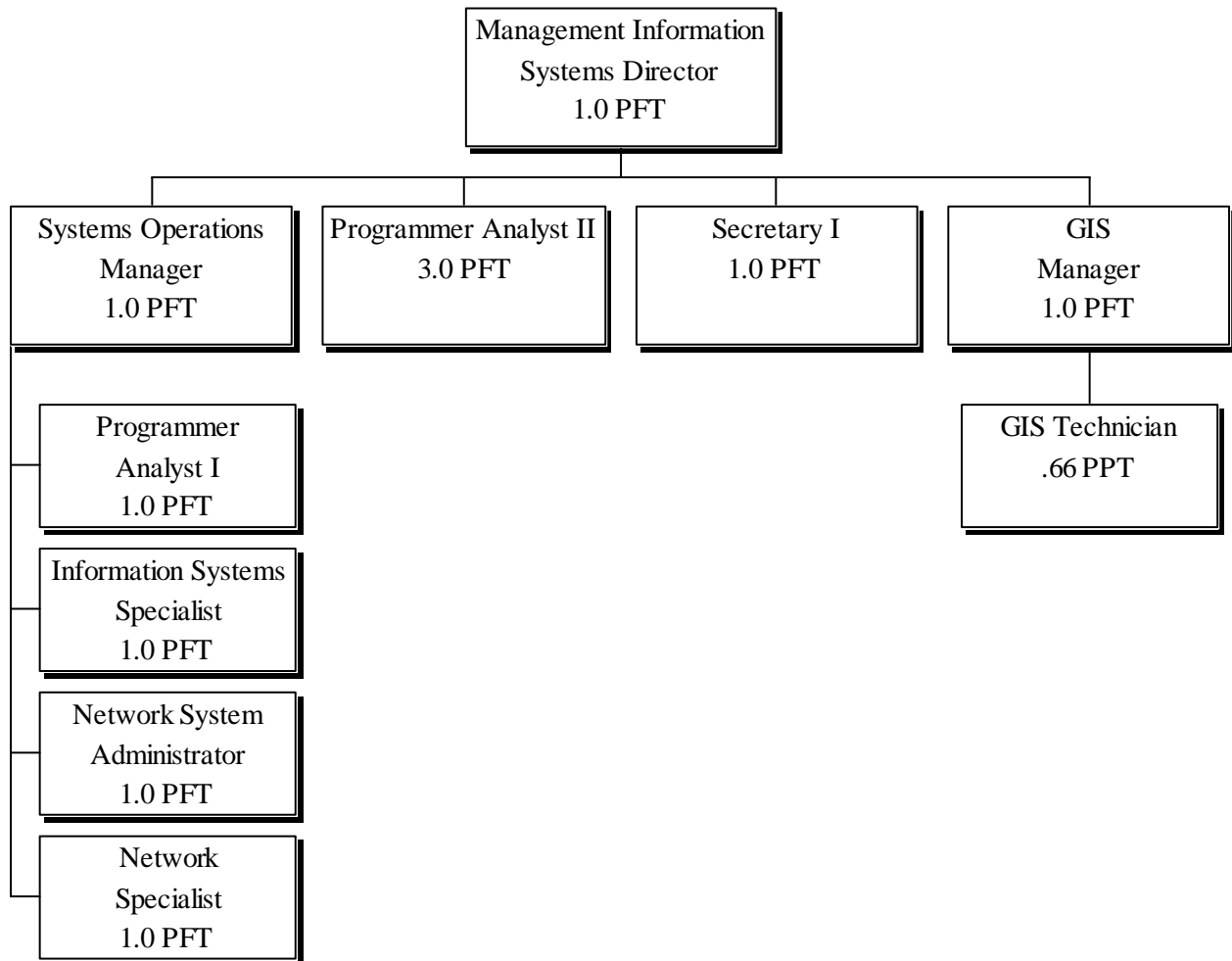
GIS User Support

GIS Systems Development

# MANAGEMENT INFORMATION SYSTEMS

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## STAFFING ORGANIZATION CHART



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

# MANAGEMENT INFORMATION SYSTEMS

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
Management Information						
System Director	1.00	\$ 88,900	1.00	\$ 91,500	1.00	\$ 95,600
Systems Operations Manager	1.00	73,100	1.00	77,700	1.00	74,000
Data Processing						
Programmer/Analyst II	4.00	279,900	4.00	291,000	4.00	291,000
Data Processing						
Programmer/Analyst I	1.00	62,800	1.00	64,600	1.00	64,600
Network Systems Administrator	1.00	67,400	1.00	70,500	1.00	70,500
Network Specialist	1.00	53,200	1.00	55,700	1.00	56,600
Information Systems Specialist	2.00	101,400	2.00	105,000	2.00	99,900
Administrative Assistant I	1.00	37,200	1.00	38,800	1.00	40,100
GIS Technician	0.66	28,300	0.66	30,100	0.66	25,600
Overtime	-	10,200	-	10,600	-	10,500
Benefits	-	398,700	-	468,800	-	423,300
Vacancy Factor	-	(11,600)	-	(12,600)	-	(12,500)
<b>Total Budget</b>	<b>12.66</b>	<b>\$ 1,189,500</b>	<b>12.66</b>	<b>\$ 1,291,700</b>	<b>12.66</b>	<b>\$ 1,239,200</b>

# HUMAN RESOURCES

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## MISSION STATEMENT

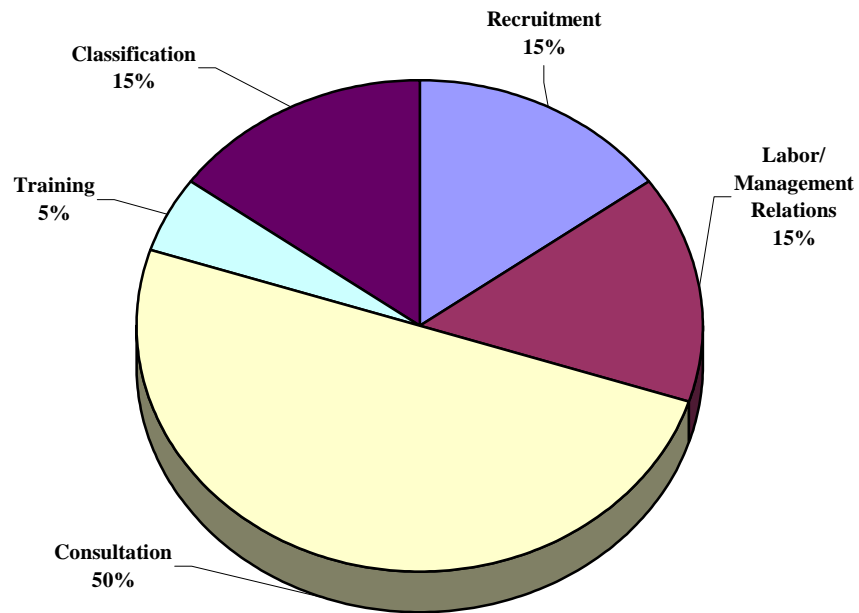
To provide employment/human resource services to the public and CBJ departments.

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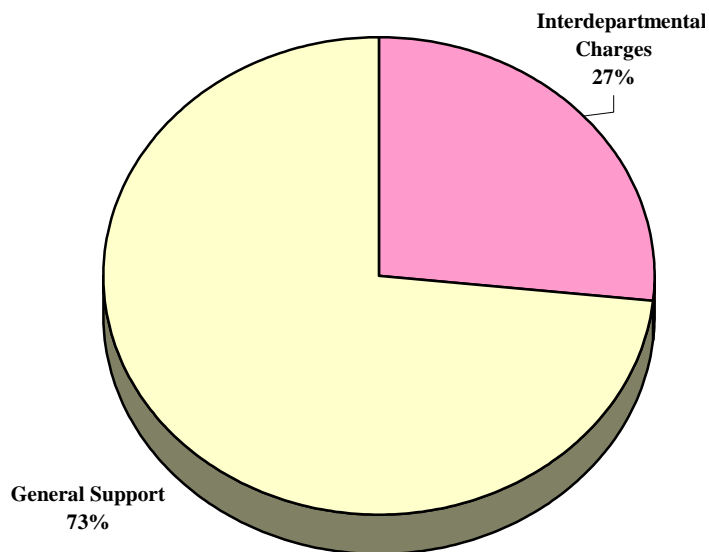
## FY08 BUDGET

**\$492,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# HUMAN RESOURCES

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 374,300	414,500	429,700	455,500	454,400
Commodities and Services	47,800	43,200	28,000	39,600	37,600
<b>Total Expenditures</b>	<b>422,100</b>	<b>457,700</b>	<b>457,700</b>	<b>495,100</b>	<b>492,000</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	85,600	123,700	123,700	130,800	130,800
State Shared Revenue	13,600	12,200	12,200	-	-
Fees	-	-	-	-	600
Support from General Fund	322,900	321,800	321,800	364,300	360,600
<b>Total Funding Sources</b>	<b>\$ 422,100</b>	<b>457,700</b>	<b>457,700</b>	<b>495,100</b>	<b>492,000</b>
<b>STAFFING</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Human Resources Department's FY08 Adopted Budget represents a decrease of \$3,100 (0.6%) from the FY08 Approved Budget.

There are no significant budgetary changes.

## CORE SERVICES

### Recruitment and Selection

**Includes:** Process, Recruitment, Examination and Selection

**Services Provided to:** Public and other CBJ departments

### Key Measures

Number of Job Announcements Personnel staff processed

Number of examination and selection processes Personnel

staff assisted with and/or administered

	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	28	31	35	35

NOT UPDATED FOR THE  
FY08 ADOPTED  
BUDGET

# HUMAN RESOURCES

## 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>
<b>Key Measures</b>	<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>
<b>Key Measures</b>	<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>
<b>Key Measures</b>	<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

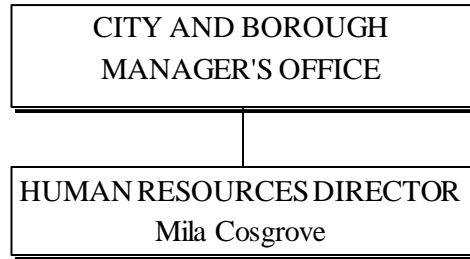
**Services provided to:** Public and CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<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

# HUMAN RESOURCES

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## FUNCTIONAL ORGANIZATION CHART



Staffing and Recruitment

Employee and Labor Relations

Organization Development

Records Administration

Contract Administration and Negotiations

H.R. Technology and Process Improvement

Maintenance and Update of CBJ Code and Personnel Rules\*

Supervisory/Management Training

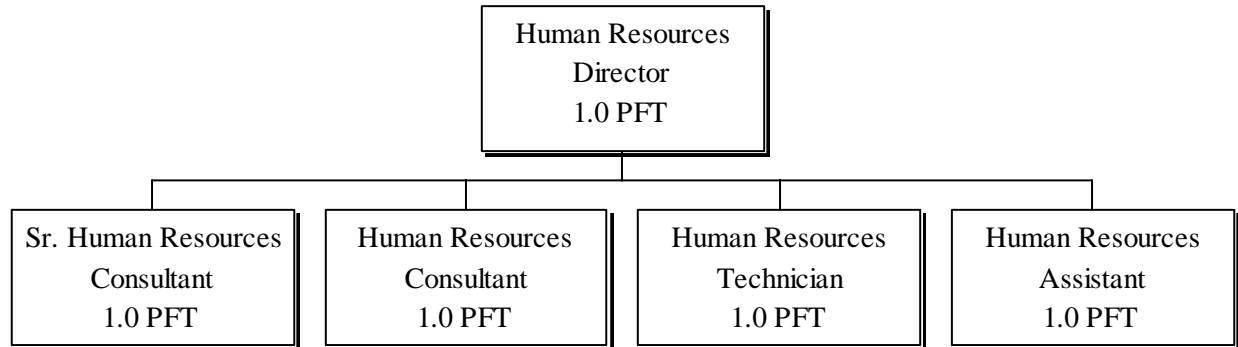
Employee Development and Performance Management

Position Classification and Pay Systems

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

# HUMAN RESOURCES

## STAFFING ORGANIZATION CHART



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

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Human Resources Director	1.00	\$ 80,300	1.00	\$ 85,400	1.00	\$ 98,000
Sr. Human Resources Consultant	1.00	55,200	1.00	58,700	1.00	60,700
Human Resources Consultant	1.00	54,500	1.00	56,700	1.00	56,700
Human Resources Technican	1.00	40,700	1.00	42,700	1.00	39,600
Human Resources Assistant	1.00	34,400	1.00	36,500	1.00	36,500
Overtime	-	5,800	-	5,800	-	1,500
Benefits	-	147,700	-	174,200	-	161,400
Vacancy Factor	-	(4,100)	-	(4,500)	-	-
<b>Total Budget</b>	<b>5.00</b>	<b>\$ 414,500</b>	<b>5.00</b>	<b>\$ 455,500</b>	<b>5.00</b>	<b>\$ 454,400</b>



# NOTES

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# CAPITAL TRANSIT

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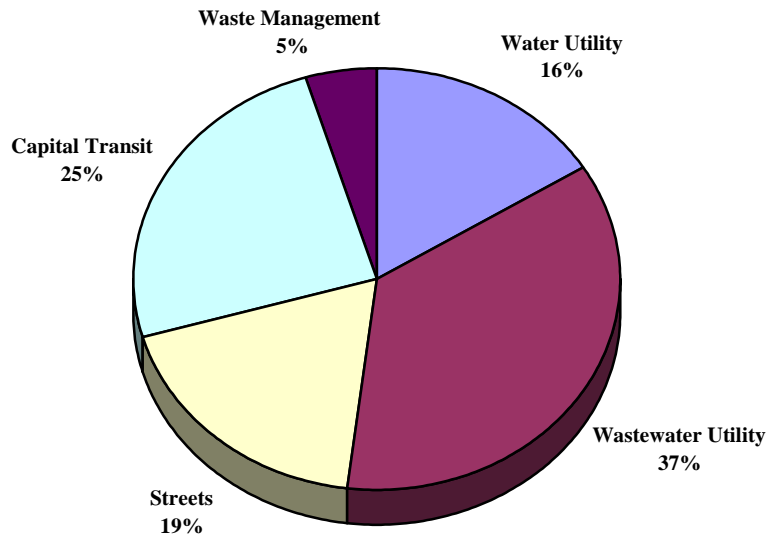
## MISSION STATEMENT

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.

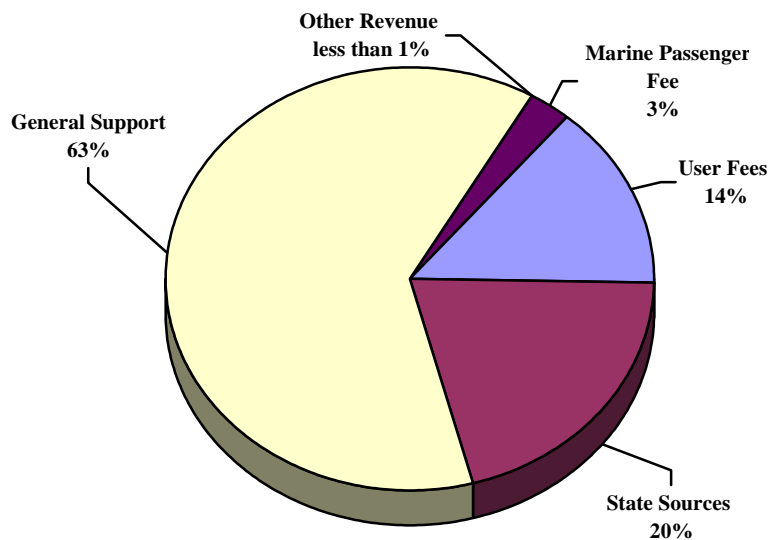
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**FY08 BUDGET FOR CAPITAL TRANSIT      \$5,408,100**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

# CAPITAL TRANSIT

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,697,600	3,002,200	2,981,000	3,274,300	3,157,200
Commodities and Services	1,611,100	1,906,600	1,863,600	1,952,100	1,950,900
Support to Capital Projects	-	-	-	-	300,000
<b>Total Expenditures</b>	<b>4,308,700</b>	<b>4,908,800</b>	<b>4,844,600</b>	<b>5,226,400</b>	<b>5,408,100</b>
<b>FUNDING SOURCES:</b>					
User Fees	701,700	757,200	722,200	779,900	722,100
State Shared Revenue	88,000	84,700	84,700	-	-
State Grants	193,800	875,000	875,000	205,000	1,025,000
Other Revenue	3,700	3,000	1,600	3,000	1,500
Support from:					
Marine Passenger Fee	131,000	138,000	138,000	138,000	138,000
Roaded Service Area	3,477,000	3,115,800	3,115,800	3,870,500	3,164,000
Fund Balance (To) From	(286,500)	(64,900)	(92,700)	230,000	357,500
<b>Total Funding Sources</b>	<b>\$ 4,308,700</b>	<b>4,908,800</b>	<b>4,844,600</b>	<b>5,226,400</b>	<b>5,408,100</b>
<b>STAFFING</b>	<b>35.40</b>	<b>35.40</b>	<b>35.40</b>	<b>35.40</b>	<b>35.90</b>
<b>FUND BALANCE</b>	<b>\$ 336,600</b>	<b>401,500</b>	<b>429,300</b>	<b>199,300</b>	<b>71,800</b>

## BUDGET HIGHLIGHT

The Capital Transit Department's FY08 Adopted Budget represents an increase of \$181,700 (3.5%) over the FY08 Approved Budget.

### The significant budgetary changes include:

- Fleet gasoline costs decreased by \$39,300 (9.1%) due to revised cost estimates and recent analysis of annual usage.
- Building maintenance charges increased by \$22,500 (46.6%) due to anticipated repairs and maintenance needed.
- Contractual services increased \$18,200 (2.4%) due to an increase in the Care-a-Van contract.
- State revenues increased by \$820,000 (455.6%) due to an increase in operating grants. Of this increase, \$300,000 has been budgeted to support capital improvement projects for the bus barn and surrounding area.

# 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

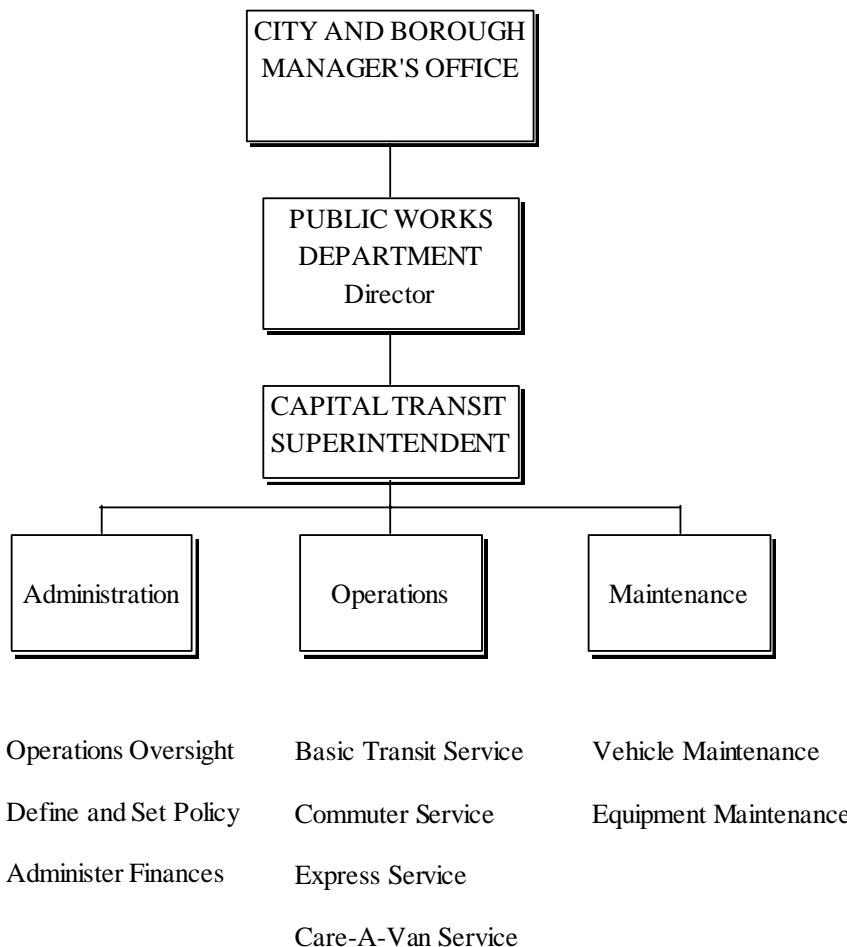
**Includes:** The provision of fixed route public bus service, Capital Transit, and on-demand paratransit service, Care-A-Van

**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

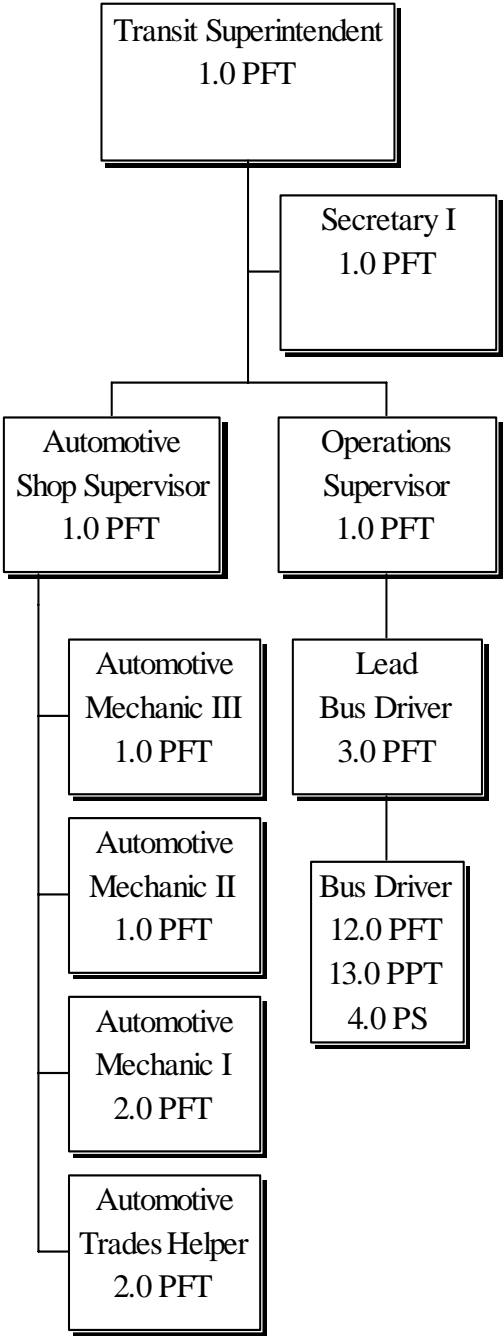
	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Annual Ridership	1,178,000	1,125,230	1,182,100	1,241,200	1,300,000
Percentage increase/decrease annual ridership	+8%	-5%	+5%	+5%	+5%
Percentage increase/decrease cost per passenger trip	-2%	+9%	+4%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



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

# CAPITAL TRANSIT

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Transit Superintendent	1.00	\$ 85,200	1.00	\$ 88,100	1.00	\$ 88,200
Secretary I	1.00	39,700	1.00	40,900	1.00	37,200
Work Force	-	55,700	-	59,100	-	72,000
Benefits	-	68,800	-	80,000	-	72,100
Vacancy Factor	-	(1,900)	-	(2,000)	-	(1,900)
<b>Total</b>	<b>2.00</b>	<b>247,500</b>	<b>2.00</b>	<b>266,100</b>	<b>2.00</b>	<b>267,600</b>
<b>Operations:</b>						
Transit Operations Supervisor	1.00	67,000	1.00	69,100	1.00	69,100
Lead Bus Driver	3.00	154,400	3.00	162,600	3.00	155,300
Bus Driver	22.90	1,091,800	22.90	1,142,400	22.90	1,126,900
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	69,500	-	74,700	-	74,700
Benefits	-	823,000	-	962,300	-	859,300
Vacancy Factor	-	(20,300)	-	(22,100)	-	(21,000)
<b>Total</b>	<b>26.90</b>	<b>2,225,400</b>	<b>26.90</b>	<b>2,429,000</b>	<b>26.90</b>	<b>2,304,300</b>
<b>Maintenance:</b>						
Auto Shop Supervisor	1.00	65,500	1.00	68,900	1.00	68,900
Auto Mechanic III	1.00	57,500	1.00	60,200	1.00	60,200
Auto Mechanic II	1.00	48,000	1.00	51,100	1.00	51,100
Auto Mechanic I	2.00	100,600	2.00	105,000	2.00	104,900
Auto Mechanic Helper II	1.50	51,200	1.50	53,800	2.00	70,700
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	12,300	-	12,800	-	12,800
Benefits	-	197,100	-	230,700	-	220,000
Vacancy Factor	-	(5,000)	-	(5,400)	-	(5,400)
<b>Total</b>	<b>6.50</b>	<b>529,300</b>	<b>6.50</b>	<b>579,200</b>	<b>7.00</b>	<b>585,300</b>
<b>Total Budget</b>	<b>35.40</b>	<b>\$ 3,002,200</b>	<b>35.40</b>	<b>\$ 3,274,300</b>	<b>35.90</b>	<b>\$ 3,157,200</b>

# NOTES

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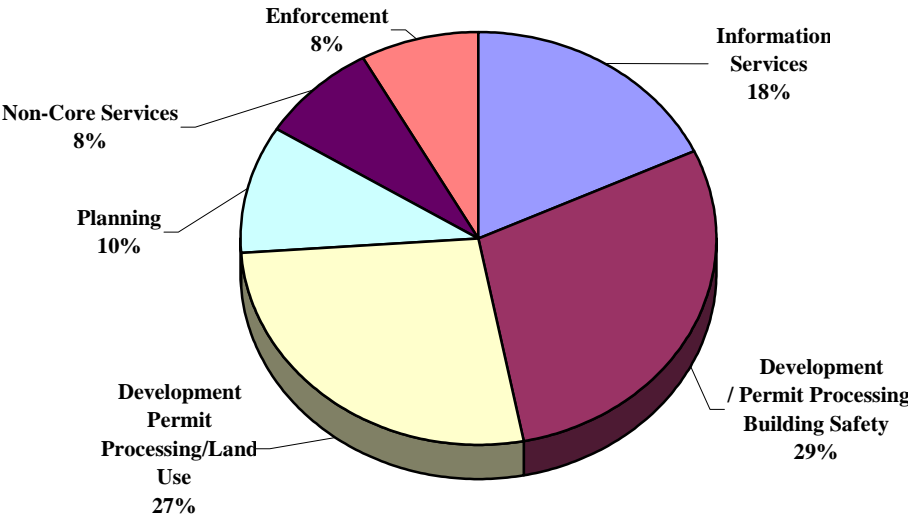
# COMMUNITY DEVELOPMENT

## MISSION STATEMENT

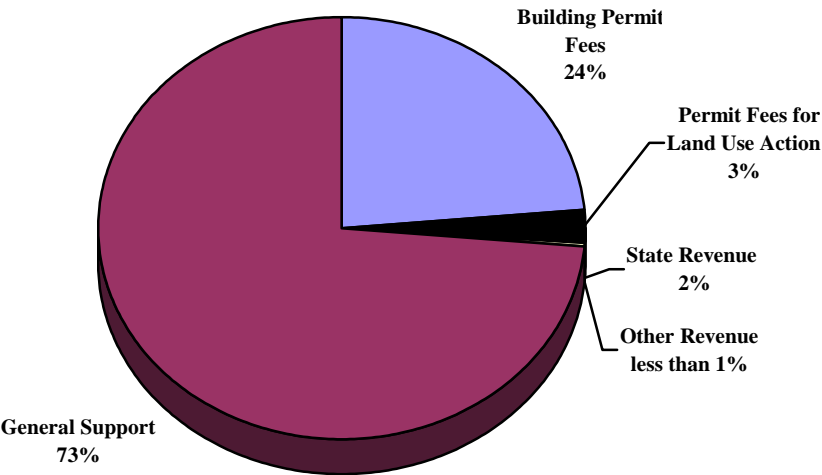
To guide the development of a safe, attractive and efficient community consistent with the public interest.

**FY08 BUDGET** **\$2,663,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# COMMUNITY DEVELOPMENT

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,957,900	2,193,500	2,031,100	2,390,400	2,212,100
Commodities & Services	470,900	599,300	599,800	445,800	451,100
<b>Total Expenditures</b>	<b>\$ 2,428,800</b>	<b>2,792,800</b>	<b>2,630,900</b>	<b>2,836,200</b>	<b>2,663,200</b>
<b>FUNDING SOURCES:</b>					
Building Permit Fees	\$ 879,700	735,000	730,000	735,000	700,000
Permit Fees for Land Use Action	83,700	72,700	77,400	72,700	77,700
State Shared Revenues	65,100	66,000	66,000	-	-
State Grants	81,900	65,200	55,100	-	6,800
Other Revenue	5,500	8,400	1,500	8,400	1,500
Support from:					
Capital Projects	11,200	-	-	-	-
General Fund	1,301,700	1,845,500	1,700,900	2,020,100	1,877,200
<b>Total Funding Sources</b>	<b>\$ 2,428,800</b>	<b>2,792,800</b>	<b>2,630,900</b>	<b>2,836,200</b>	<b>2,663,200</b>
<b>STAFFING</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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) FY08 Adopted Budget is a decrease of \$173,000 (6.1%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$178,300 (7.5%) due to decreases in the PERS and health care rates and staff turnover.
- Building Permit revenues decreased \$35,000 (4.8%). The trend of mega-projects is not expected to continue in FY08.

## CORE SERVICES

### Planning

**Includes:** Comprehensive Plan, Historic Resources, Area-wide Transportation Plan, Project Planning

**Services Provided to:** Public and other CDD departments

### Key Measures

% building permits not requiring zone change or variance  
thus appropriate for development patterns

% projects with above average public comment rating

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
% 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%

# COMMUNITY DEVELOPMENT

## CORE SERVICES, CONTINUED

### Development Permit Processing

**Includes:** Land Use, Building Safety

**Services Provided to:** Public and other CBJ departments

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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

% residential projects issued within 2 days

% residential projects issued within 15 days

% comments showing above average service

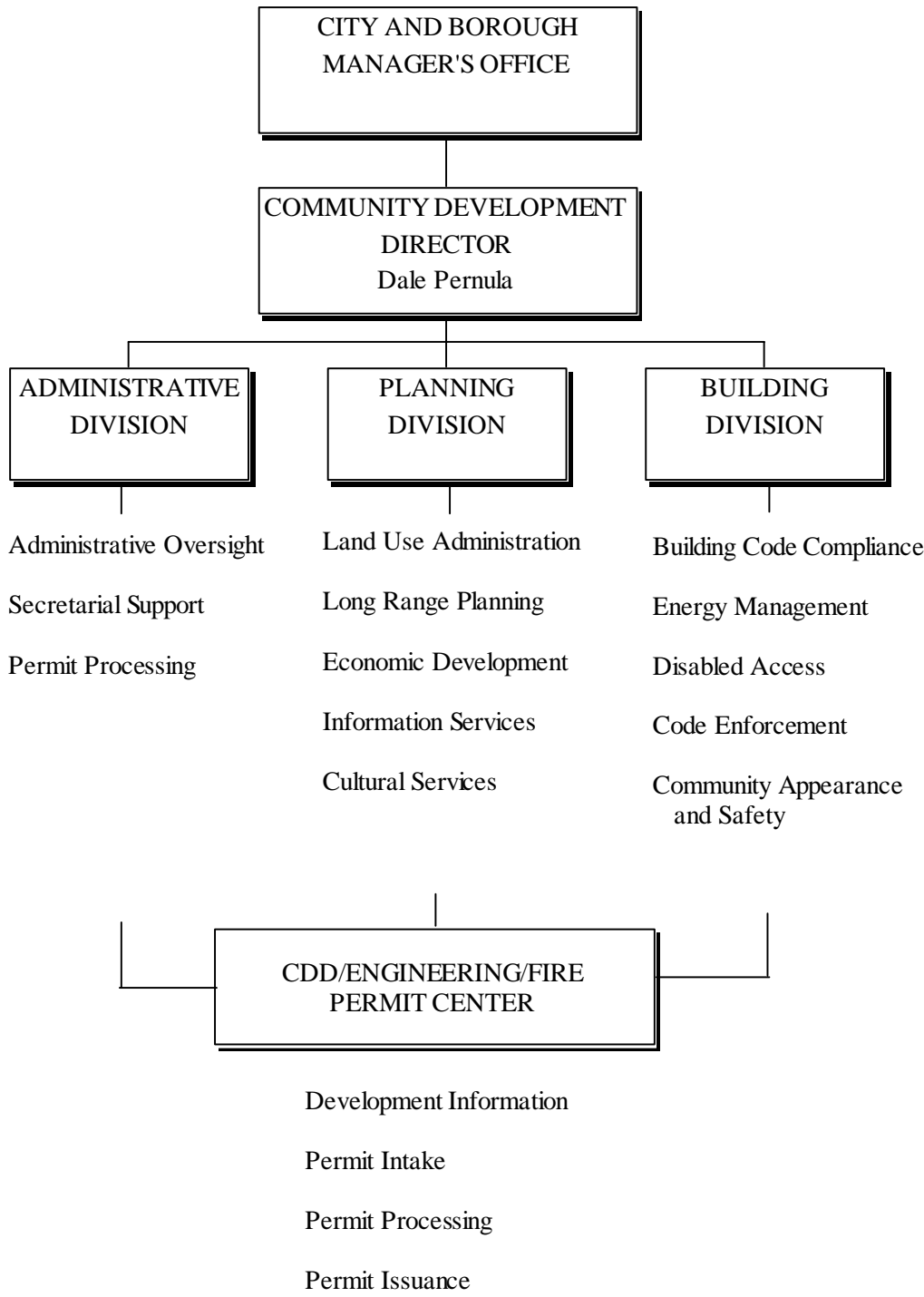
Average cost per building permit issued

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
% 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

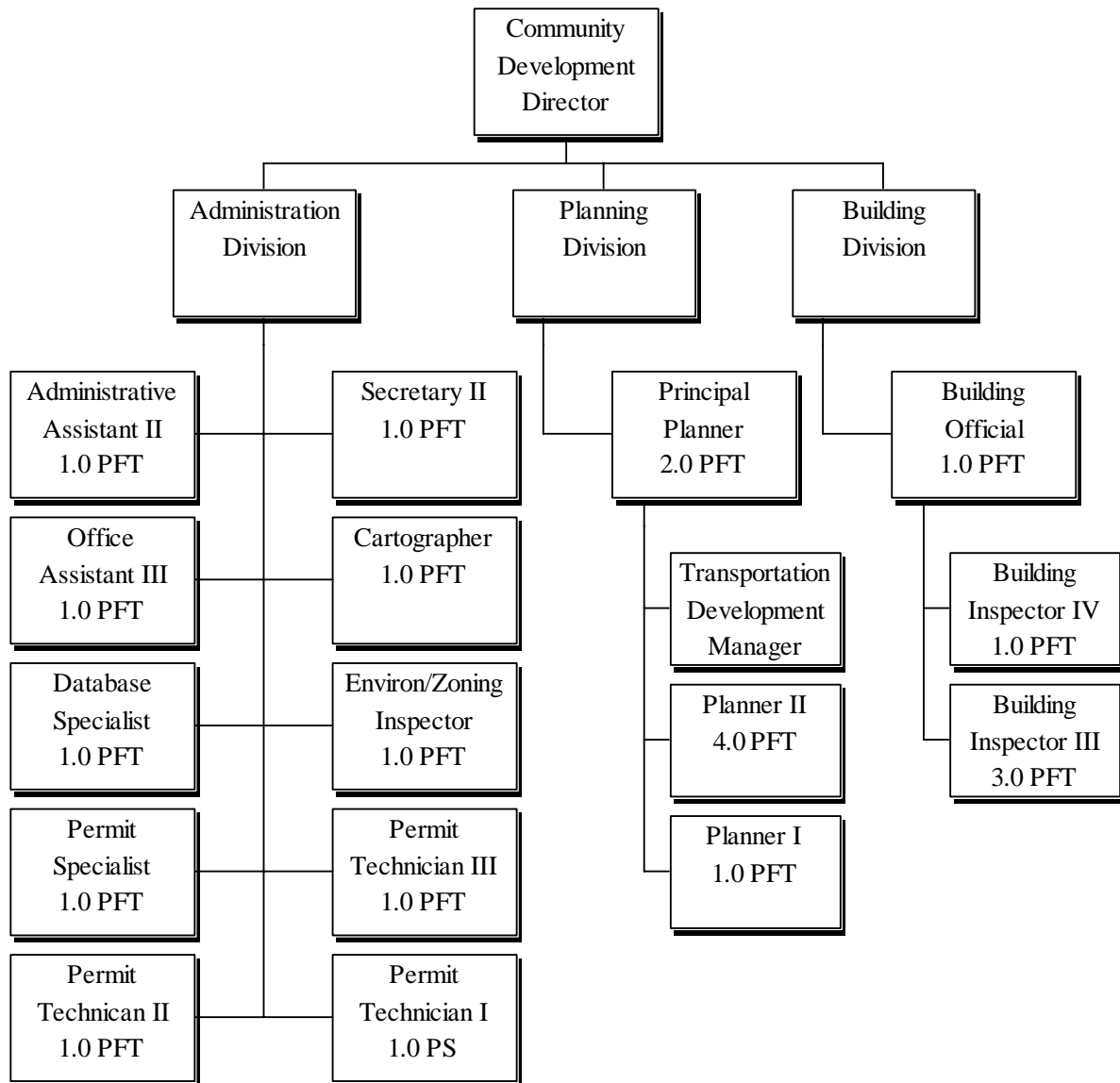
# COMMUNITY DEVELOPMENT

## 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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Director	1.00	\$ 95,900	1.00	\$ 99,900	1.00	\$ 99,800
Database Specialist	1.00	61,000	1.00	63,200	1.00	51,400
Environment/Zoning Inspector	1.00	53,500	1.00	56,800	1.00	58,700
Permit Specialist	1.00	51,800	1.00	55,100	1.00	54,500
Cartographer	1.00	55,100	1.00	56,700	1.00	56,700
Administrative Assistant II	1.00	53,100	1.00	55,400	1.00	55,400
Secretary II	1.00	38,900	1.00	40,500	1.00	40,500
Permit Technician III	1.00	43,500	1.00	45,600	1.00	34,700
Permit Technician II	1.00	38,000	1.00	40,000	1.00	31,800
Permit Technician I	0.50	16,000	0.50	16,800	0.50	16,500
Office Assistant III	1.00	32,800	1.00	34,900	1.00	34,900
Overtime	-	6,300	-	6,300	-	6,300
Benefits	-	290,600	-	341,600	-	301,600
Vacancy Factor	-	(8,300)	-	(9,100)	-	(8,400)
<b>Total</b>	<b>10.50</b>	<b>828,200</b>	<b>10.50</b>	<b>903,700</b>	<b>10.50</b>	<b>834,400</b>
<b>Planning Commission:</b>						
Planning Commission Honorariums	-	16,200	-	16,200	-	17,800
<b>Total</b>	<b>-</b>	<b>16,200</b>	<b>-</b>	<b>16,200</b>	<b>-</b>	<b>17,800</b>
<b>Planning:</b>						
Planning Supervisor	2.00	147,900	2.00	152,600	2.00	152,600
Planner III	1.00	60,800	1.00	63,200	1.00	63,200
Planner II	3.00	163,700	3.00	172,300	3.00	164,600
Planner I	3.00	135,400	3.00	143,900	3.00	149,200
Overtime	-	8,200	-	8,200	-	8,200
Benefits	-	264,300	-	311,400	-	272,200
Vacancy Factor	-	(7,700)	-	(8,400)	-	(8,000)
<b>Total</b>	<b>9.00</b>	<b>772,600</b>	<b>9.00</b>	<b>843,200</b>	<b>9.00</b>	<b>802,000</b>
<b>Building:</b>						
Building Official	1.00	72,000	1.00	76,600	1.00	76,600
Inspector II	1.00	53,700	1.00	57,100	1.00	58,300
Inspector III	2.00	131,200	2.00	136,400	2.00	102,900
Inspector IV	1.00	70,000	1.00	72,000	1.00	72,000
Plan Reviewer	1.00	54,100	1.00	56,000	1.00	56,000
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	191,200	-	225,400	-	187,800
Vacancy Factor	-	(5,700)	-	(6,200)	-	(5,700)
<b>Total</b>	<b>6.00</b>	<b>576,500</b>	<b>6.00</b>	<b>627,300</b>	<b>6.00</b>	<b>557,900</b>
<b>Total Budget</b>	<b>25.50</b>	<b>\$ 2,193,500</b>	<b>25.50</b>	<b>\$ 2,390,400</b>	<b>25.50</b>	<b>\$ 2,212,100</b>

# EAGLECREST

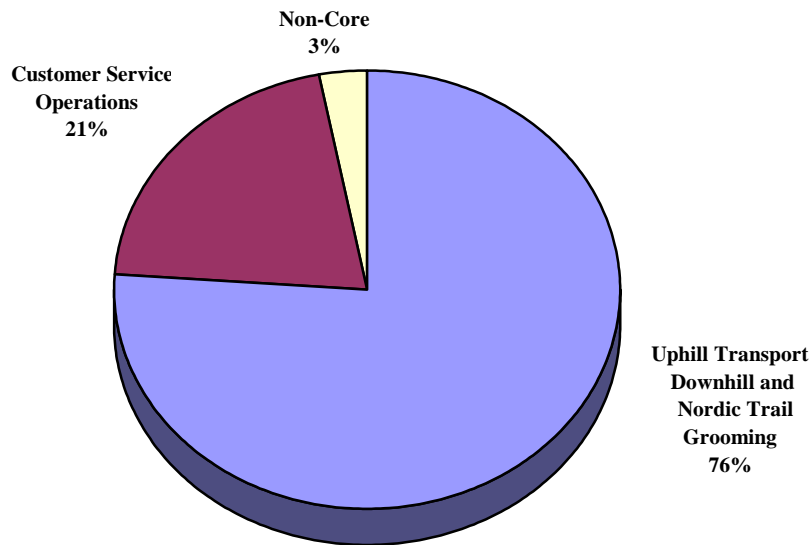
## MISSION STATEMENT

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.

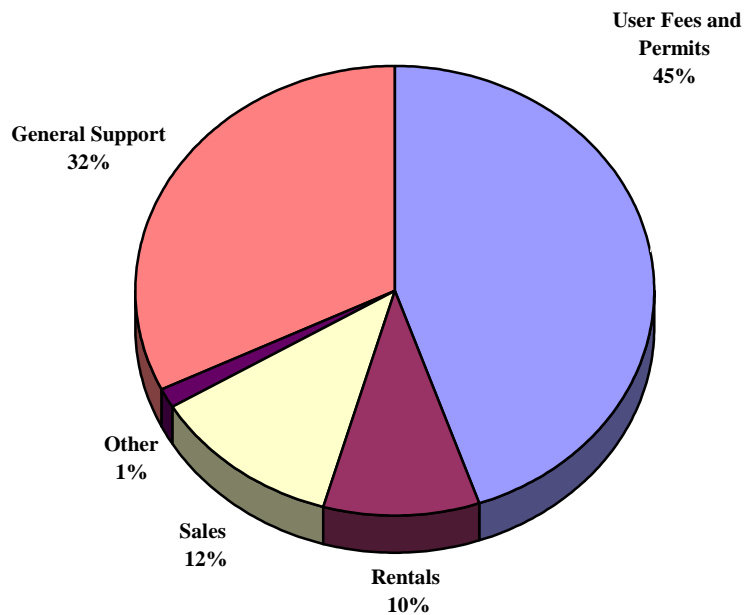
## FY08 BUDGET

**\$2,001,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# EAGLECREST

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 936,000	1,206,200	1,177,800	1,312,200	1,183,100
Commodities and Services	809,700	863,200	743,800	942,100	743,300
Reserve Contribution	100,000	70,000	70,000	75,000	75,000
<b>Total Expenditures</b>	<b>1,845,700</b>	<b>2,139,400</b>	<b>1,991,600</b>	<b>2,329,300</b>	<b>2,001,400</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	775,700	975,000	854,000	1,005,000	900,000
State Shared Revenue	20,600	24,800	24,800	-	-
Rentals	128,500	225,000	187,000	232,000	195,000
Sales	152,600	300,000	218,500	325,000	245,000
Contributions	11,900	33,200	15,000	121,200	25,000
Support from:					
Capital Projects	69,300	-	-	-	-
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	500,000	575,000	575,000	625,000	625,000
Fund Balance (To) From	162,100	(18,600)	92,300	(3,900)	(13,600)
<b>Total Funding Sources</b>	<b>\$ 1,845,700</b>	<b>2,139,400</b>	<b>1,991,600</b>	<b>2,329,300</b>	<b>2,001,400</b>
<b>STAFFING</b>	<b>27.41</b>	<b>26.70</b>	<b>26.70</b>	<b>27.30</b>	<b>27.30</b>
<b>FUND DEFICIT</b>	<b>\$ (873,800)</b>	<b>(855,200)</b>	<b>(966,100)</b>	<b>(962,200)</b>	<b>(952,500)</b>

## BUDGET HIGHLIGHTS

The Eaglecrest Ski Area FY08 Adopted Budget is a decrease of \$327,900 (14.1%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel costs decreased by \$129,100 (9.8%).
- Fuel costs decreased by \$20,900 (14.2%) based on revised price estimates for fuel and on projected usage.
- Insurance and bonding costs decreased by \$14,500 (14.8%) due to decreased coverage and premium costs.
- Training and travel costs decreased by \$15,100 (37.4%) due to a revision in staff training plans.
- Vehicle and equipment maintenance costs decreased by \$12,300 (25.5%).
- Advertising and printing costs decreased by \$20,300 (31.5%).

# 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>
<b>Key Measures</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
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	49	73	58	92	92

### Customer Service Operations

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

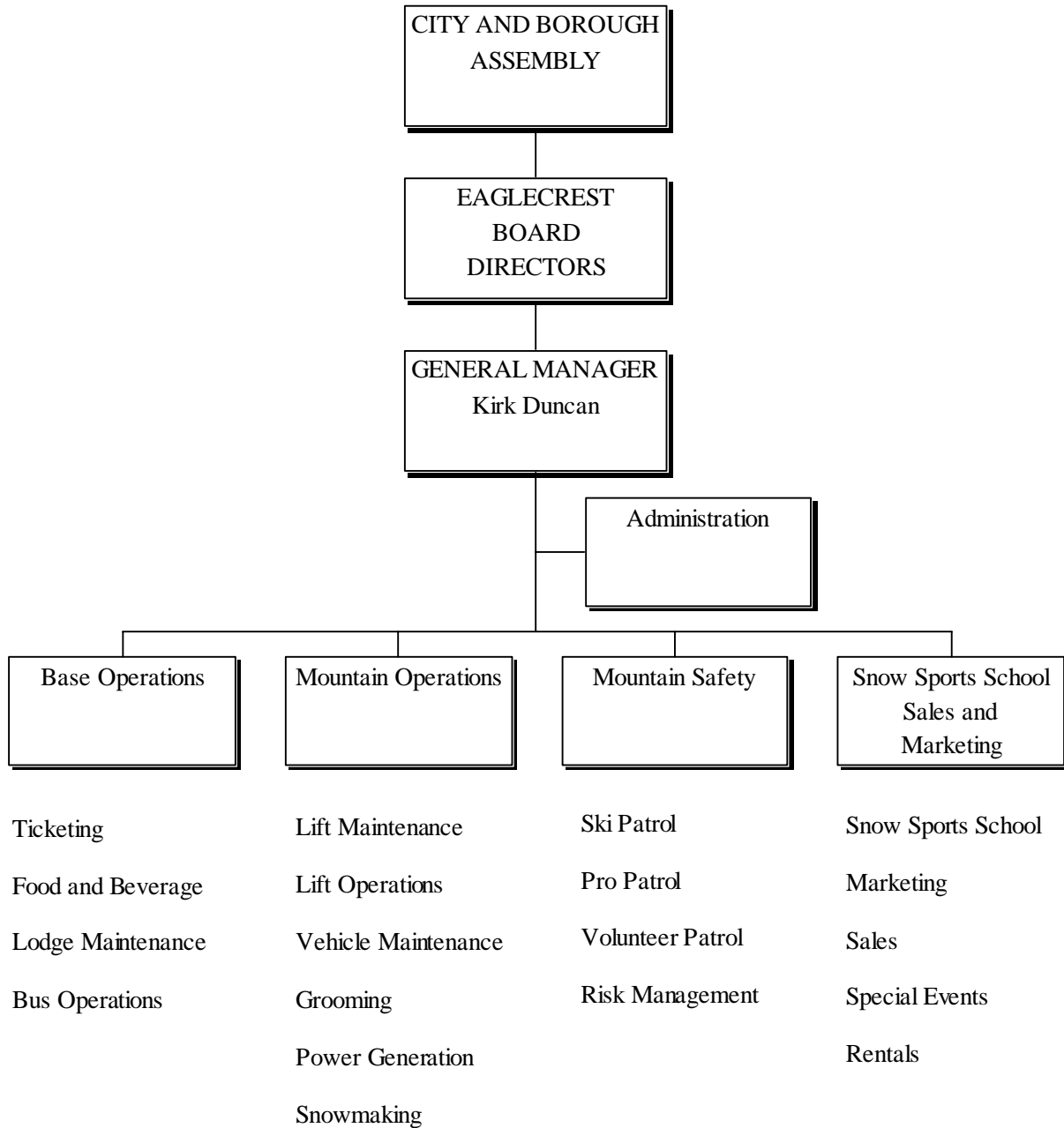
**Services Provided to:** Juneau Residents and Visitors

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Ski and Snowboard School</b>					
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
<b>Rental Shop</b>					
Net income as a percentage of gross sales	-	28%	24%	26%	25%
<b>Food Service</b>					
Net income as a percentage of gross sales	-	5%	17%	25%	25%



# EAGLECREST

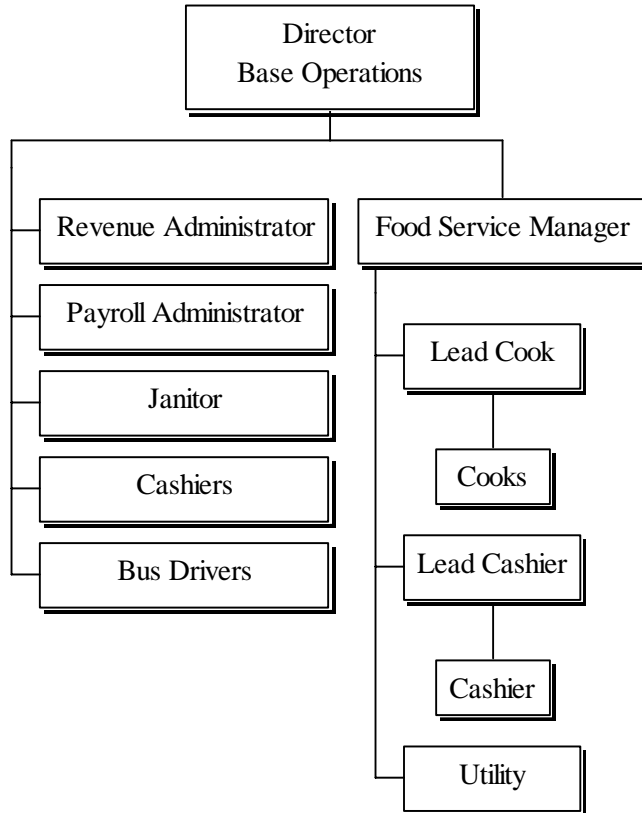
## FUNCTIONAL ORGANIZATION CHART



# EAGLECREST

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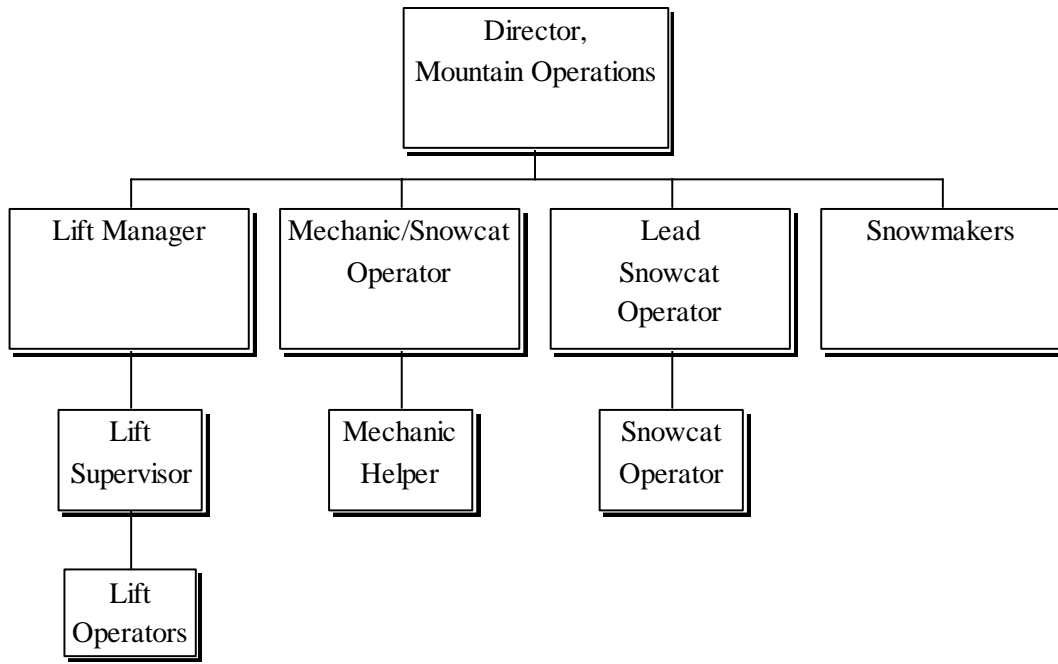
## STAFFING ORGANIZATION CHART BASE OPERATIONS



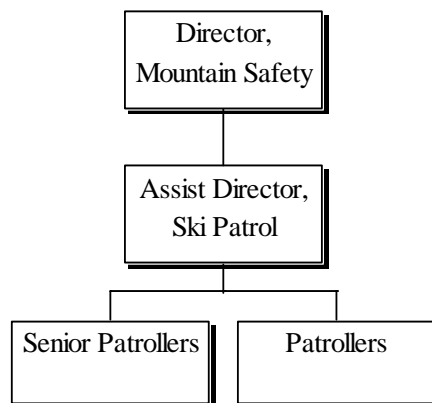
# EAGLECREST

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## STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



## MOUNTAIN SAFETY

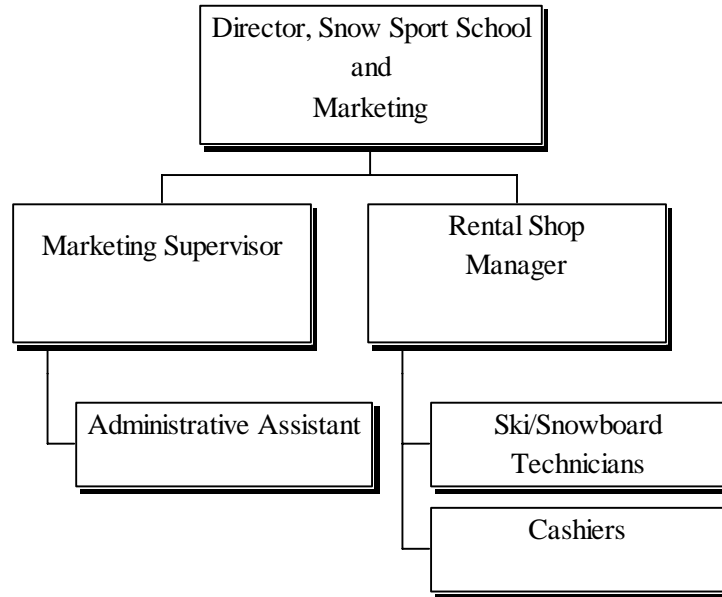


# EAGLECREST

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## STAFFING ORGANIZATION CHART

### DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



# EAGLECREST

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Ski Area General Manager	1.00	\$ 84,000	1.00	\$ 87,400	1.00	\$ 81,100
Director, Mountain Operations	1.00	54,900	1.00	57,100	1.00	56,000
Director, Mountain Safety	0.50	24,000	0.50	24,500	0.50	24,500
Director, Snow Sports School, Sales & & Marketing	0.80	40,400	0.80	42,000	0.75	38,600
Manager, Revenue & Base Ops	1.00	35,400	1.00	39,800	1.00	39,500
Office Assistant	0.31	8,200	0.31	8,400	0.29	7,700
Benefits	-	167,500	-	193,900	-	175,700
<b>Total</b>	<b>4.61</b>	<b>414,400</b>	<b>4.61</b>	<b>453,100</b>	<b>4.54</b>	<b>423,100</b>
<b>Ski Patrol:</b>						
Assistant Director, Ski Patrol	0.41	13,000	0.41	13,600	0.41	13,600
Senior Patrollers	1.23	34,000	1.23	35,900	1.23	35,900
Patrollers	0.89	21,300	0.89	22,700	0.72	18,400
Overtime	-	9,500	-	11,500	-	-
Benefits	-	19,800	-	24,100	-	23,500
<b>Total</b>	<b>2.53</b>	<b>97,600</b>	<b>2.53</b>	<b>107,800</b>	<b>2.36</b>	<b>91,400</b>
<b>Lift Operations:</b>						
Lift Manager	1.00	45,700	1.00	47,100	1.00	43,700
Supervisor	1.00	40,700	1.00	41,900	1.00	35,400
Lift Operators	3.35	70,000	3.97	85,800	3.25	69,200
Overtime	-	7,500	-	8,500	-	-
Benefits	-	58,800	-	69,100	-	55,900
<b>Total</b>	<b>5.35</b>	<b>222,700</b>	<b>5.97</b>	<b>252,400</b>	<b>5.25</b>	<b>204,200</b>
<b>Mountain Maintenance:</b>						
Mechanic/Snowcat Operator	1.00	42,800	1.00	44,100	1.00	43,700
Mechanic Helper	0.50	17,100	0.50	17,700	0.46	14,700
Lead Snowcat Operator	0.42	14,600	0.42	14,900	0.42	13,600
Snowcat Operator	0.38	11,500	0.38	11,900	0.38	11,600
Overtime	-	5,000	-	6,000	-	-
Benefits	-	39,800	-	47,100	-	38,300
<b>Total</b>	<b>2.30</b>	<b>\$ 130,800</b>	<b>2.30</b>	<b>\$ 141,700</b>	<b>2.26</b>	<b>\$ 121,900</b>

# EAGLECREST

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
<b>Lodge Operations:</b>						
Senior Cashier	0.48	14,000	0.48	14,400	0.48	13,500
Cashiers	1.03	19,600	1.03	20,100	0.95	19,800
Bus Drivers	0.65	14,900	0.64	15,400	0.63	14,600
Janitor	0.46	11,500	0.46	11,900	0.43	11,300
Overtime	-	4,500	-	5,500	-	-
Benefits	-	11,800	-	13,500	-	10,900
<b>Total</b>	<b>2.62</b>	<b>76,300</b>	<b>2.61</b>	<b>80,800</b>	<b>2.49</b>	<b>70,100</b>
<b>Snow Sports School:</b>						
Assistant Director, Snow Sports	0.48	15,400	0.48	15,900	0.48	15,000
Administrative Assistant	0.29	6,300	0.29	6,500	0.29	7,800
Senior Instructors	0.29	7,700	0.29	7,800	0.29	7,500
Instructors	2.50	57,800	2.49	59,600	2.50	59,800
Benefits	-	11,800	-	12,900	-	11,500
<b>Total</b>	<b>3.56</b>	<b>99,000</b>	<b>3.55</b>	<b>102,700</b>	<b>3.56</b>	<b>101,600</b>
<b>Food Service:</b>						
Supervisor	0.40	13,600	0.40	14,100	0.40	13,700
Lead Cook	0.33	9,300	0.33	9,500	0.33	9,000
Cooks	0.52	12,900	0.50	13,300	0.52	12,800
Lead Cashier	0.28	7,100	0.27	7,300	0.28	6,900
Cashier	0.27	5,800	0.27	6,000	0.27	5,600
Utility	0.26	5,100	0.26	5,200	0.26	5,500
Benefits	-	8,200	-	9,100	-	7,900
<b>Total</b>	<b>2.06</b>	<b>62,000</b>	<b>2.03</b>	<b>64,500</b>	<b>2.06</b>	<b>61,400</b>
<b>Ski Rental Shop:</b>						
Rental Shop Manager	0.48	16,600	0.48	17,000	0.48	16,500
Ski Technicians	0.81	17,500	0.82	18,100	0.82	19,300
Bootfitters	0.86	15,700	0.88	16,500	0.88	18,300
Cashiers	0.43	9,700	0.43	10,100	0.43	9,000
Benefits	-	9,300	-	10,500	-	9,000
<b>Total</b>	<b>2.58</b>	<b>68,800</b>	<b>2.61</b>	<b>72,200</b>	<b>2.61</b>	<b>72,100</b>
<b>Marketing:</b>						
Supervisor, Marketing	0.45	12,700	0.45	13,400	0.43	13,500
Administrative Assistant	0.40	8,900	0.41	9,200	0.38	9,200
Benefits	-	2,100	-	2,200	-	4,900
<b>Total</b>	<b>0.85</b>	<b>23,700</b>	<b>0.86</b>	<b>24,800</b>	<b>0.81</b>	<b>27,600</b>

# EAGLECREST

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Snowmaking:</b>						
Snowmakers	0.24	6,400	0.23	6,600	0.29	9,000
Overtime	-	3,500	-	4,500	-	-
Benefits	-	1,000	-	1,100	-	900
<b>Total</b>	<b><u>0.24</u></b>	<b><u>10,900</u></b>	<b><u>0.23</u></b>	<b><u>12,200</u></b>	<b><u>0.29</u></b>	<b><u>9,900</u></b>
<b>Total Budget</b>	<b><u>26.70</u></b>	<b><u>\$ 1,206,200</u></b>	<b><u>27.30</u></b>	<b><u>\$ 1,312,200</u></b>	<b><u>26.23</u></b>	<b><u>\$ 1,183,300</u></b>

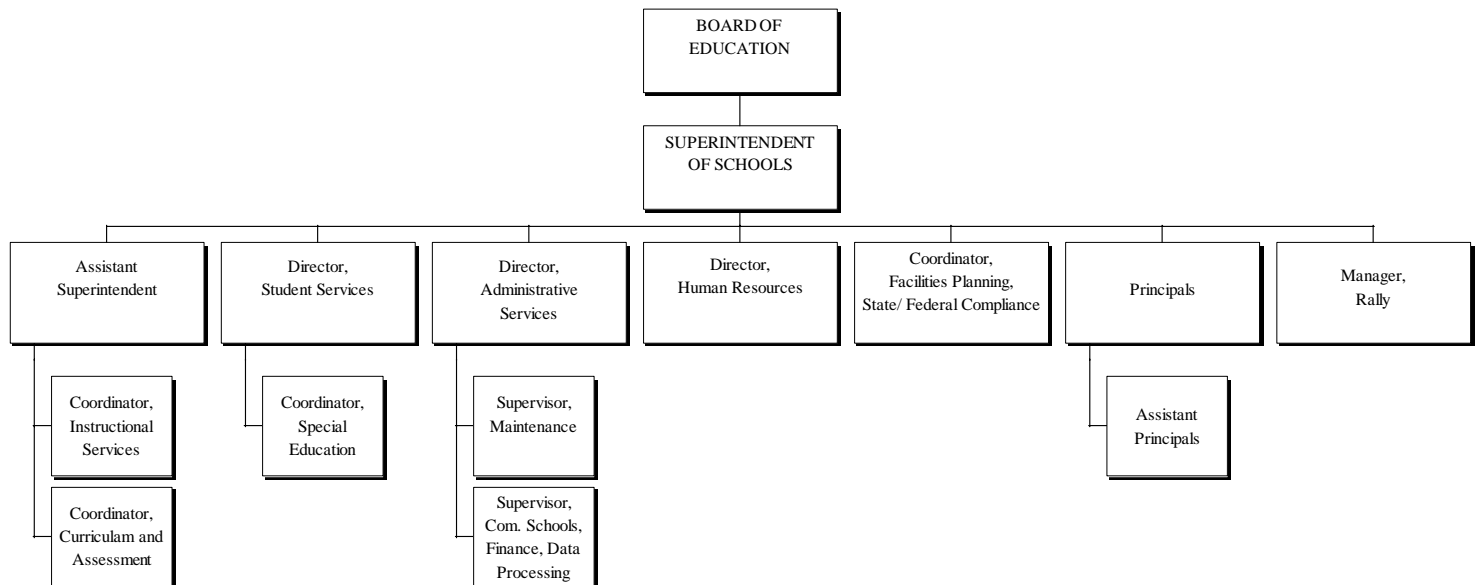
# EDUCATION

## 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.

## FY08 BUDGET

**\$78,962,900**





# EDUCATION

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 40,715,100	47,415,100	46,827,100	47,041,000	58,015,700
Commodities and Services	4,869,500	5,212,300	4,881,500	4,928,000	5,512,400
Support To Education:					
Special Revenue	50,000	218,000	218,000	25,000	400,000
Other	18,200	42,700	42,700	18,200	18,200
Total Expenditures	45,652,800	52,888,100	51,969,300	52,012,200	63,946,300
Education - Special Revenue					
Personnel Services	1,331,200	1,270,600	1,270,600	1,301,700	1,306,500
Commodities and Services	2,937,300	3,123,600	3,123,600	2,966,400	3,178,000
Total Expenditures	4,268,500	4,394,200	4,394,200	4,268,100	4,484,500
Education - Other					
Other Special Revenue	6,188,400	8,316,400	8,309,500	7,713,900	7,699,400
Other (Student Activities)	2,124,300	2,618,200	2,618,200	2,818,200	2,818,200
Support To Education:					
Operating	123,200	-	-	-	-
Special Revenue	-	20,200	20,200	-	14,500
Total Expenditures	8,435,900	10,954,800	10,947,900	10,532,100	10,532,100
Total Education Expenditures	58,357,200	68,237,100	67,311,400	66,812,400	78,962,900
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	26,244,200	29,162,400	29,162,400	30,063,100	25,895,500
State Contribution for PERS/TRS	-	-	-	-	11,277,200
State	123,000	504,100	504,100	47,000	3,441,600
Federal	138,000	100,000	100,000	30,000	100,000
Other	379,400	90,000	90,000	110,000	130,000
Support From Education - Other:					
House Building Project	123,200	-	-	-	-
General Fund Support	19,795,900	21,506,600	21,506,600	22,065,900	22,543,700
Fund Balance (To) From	(1,150,900)	1,525,000	606,200	(303,800)	558,300
Total Operating Funding Sources	\$ 45,652,800	52,888,100	51,969,300	52,012,200	63,946,300

# EDUCATION

## COMPARATIVES, CONTINUED

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Funding Sources, continued:</b>					
<b>Education - Special Revenue</b>					
State	\$ 2,057,500	2,025,600	2,025,600	2,054,100	2,013,600
Federal	419,100	386,000	386,000	407,000	437,000
User Fees	1,244,100	1,310,000	1,310,000	1,325,600	1,375,400
Support from Education:					
Operating Fund	50,000	218,000	218,000	25,000	400,000
Other	-	20,200	20,200	-	14,500
General Fund Support	238,600	207,000	207,000	123,000	261,000
Fund Balance From	259,200	227,400	227,400	333,400	(17,000)
<b>Total Special Revenue</b>					
<b>Funding Sources</b>	<b>\$ 4,268,500</b>	<b>4,394,200</b>	<b>4,394,200</b>	<b>4,268,100</b>	<b>4,484,500</b>
<b>Education - Other Special Revenue</b>					
State	\$ 309,600	773,300	773,300	359,300	359,300
Federal	5,837,000	7,439,300	7,439,300	7,342,600	7,342,600
Other	25,000	99,500	99,500	12,000	12,000
Support from Education Operating					
Fund	-	24,500	24,500	-	-
Fund Balance (To) From	16,800	-	(6,900)	-	-
<b>Total Other Funding Sources</b>	<b>6,188,400</b>	<b>8,336,600</b>	<b>8,329,700</b>	<b>7,713,900</b>	<b>7,713,900</b>
<b>Education - Other (Student Activities)</b>					
Other	1,826,800	2,400,000	2,400,000	2,600,000	2,600,000
Support from Education Operating					
Fund	18,200	18,200	18,200	18,200	18,200
General Fund Support	53,200	-	-	-	-
Roaded Service Area Support	200,000	200,000	200,000	200,000	200,000
Fund Balance From	26,100	-	-	-	-
<b>Total Student Activites</b>					
<b>Funding Sources</b>	<b>2,124,300</b>	<b>2,618,200</b>	<b>2,618,200</b>	<b>2,818,200</b>	<b>2,818,200</b>
<b>Education - House Building Project</b>					
Fund Balance From	123,200	-	-	-	-
<b>Total House Building Project</b>					
<b>Funding Sources</b>	<b>123,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Education Funding Sources</b>	<b>\$ 58,357,200</b>	<b>68,237,100</b>	<b>67,311,400</b>	<b>66,812,400</b>	<b>78,962,900</b>
<b>STAFFING</b>	<b>603.92</b>	<b>613.67</b>	<b>632.26</b>	<b>613.67</b>	<b>649.37</b>
<b>FUND BALANCE:</b>					
Education - Operating	\$ 1,685,400	160,400	1,079,200	1,383,000	520,900
Education - Special Revenue/Other	1,181,800	954,400	961,300	627,900	978,300

# EDUCATION

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## **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.

# ENGINEERING

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## MISSION STATEMENT

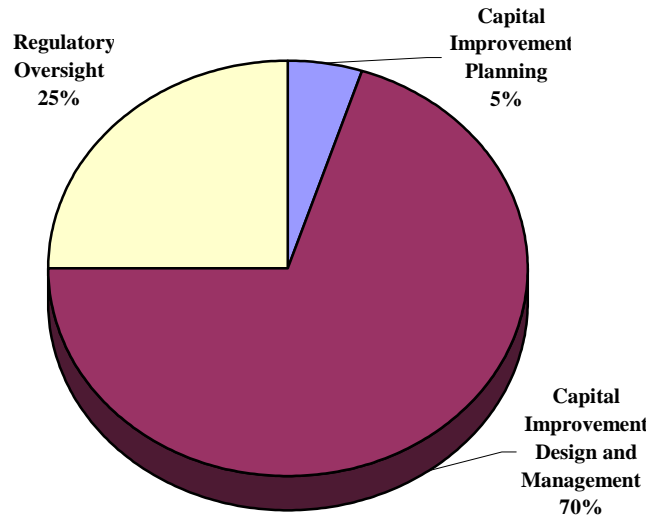
To help CBJ make capital improvements in an expeditious, cost effective manner.

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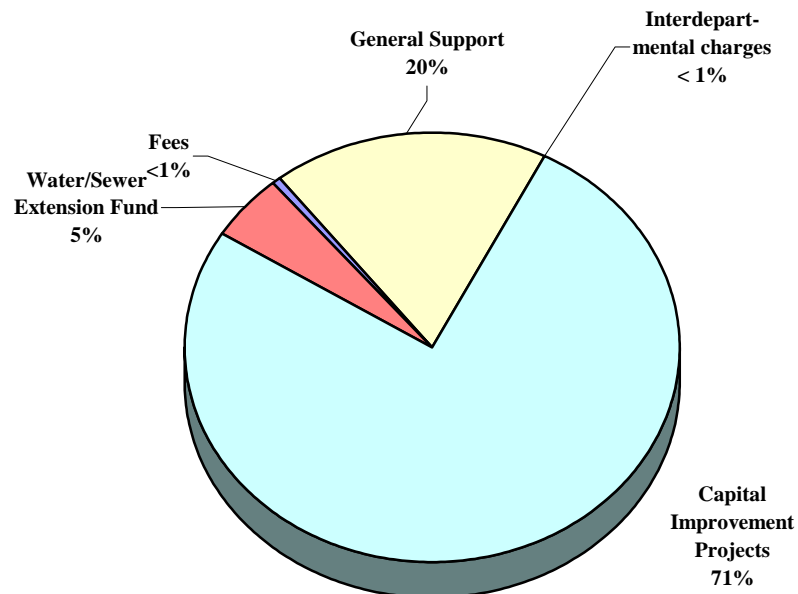
## FY08 BUDGET

**\$3,938,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# ENGINEERING

## COMPARATIVES

	FY06 Actuals	FY07		FY08 Approved Budget	FY08 Adopted Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,180,100	3,362,700	1,465,800	3,556,300	3,539,600
Commodities & Services	310,700	366,000	331,200	378,200	349,500
Capital Outlay	58,900	49,000	54,000	49,000	49,000
<b>Total Expenditures</b>	<b><u>1,549,700</u></b>	<b><u>3,777,700</u></b>	<b><u>1,851,000</u></b>	<b><u>3,983,500</u></b>	<b><u>3,938,100</u></b>
<b>FUNDING SOURCES:</b>					
Fees	21,210	15,000	18,000	15,000	18,000
State Shared Revenue	89,836	98,200	98,200	-	-
Interdepartmental charges:					
General Engineering	8,500	7,000	7,000	7,400	7,400
Support from:					
General Fund	412,054	554,100	460,100	770,500	666,700
Capital Improvement Projects	713,400	2,758,500	938,100	2,845,800	2,902,300
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	164,700	204,900	189,600	204,800	203,700
<b>Total Funding Sources</b>	<b><u>\$ 1,549,700</u></b>	<b><u>3,777,700</u></b>	<b><u>1,851,000</u></b>	<b><u>3,983,500</u></b>	<b><u>3,938,100</u></b>
<b>STAFFING</b>	<b>29.44</b>	<b>37.42</b>	<b>37.42</b>	<b>36.02</b>	<b>37.42</b>
<b>FUND BALANCE</b>					
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 FY08 Adopted Budget is a decrease of \$45,400 (1.1%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- The number of FTE's increased during FY07 by 1.40 FTE's. The positions are directly associated construction of the new high school. Due to decreases in the PERS and health care rates, the net impact on Personnel Services is a decrease of \$16,600 (0.5%).
- Commodities and Services decreased \$28,700 (7.6%) with the majority of the decrease due a decrease in travel and training costs.

# ENGINEERING

## CORE SERVICES

### Capital Improvement Planning

**Includes:** Architecture Division, Civil Engineering and General Engineering

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

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

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

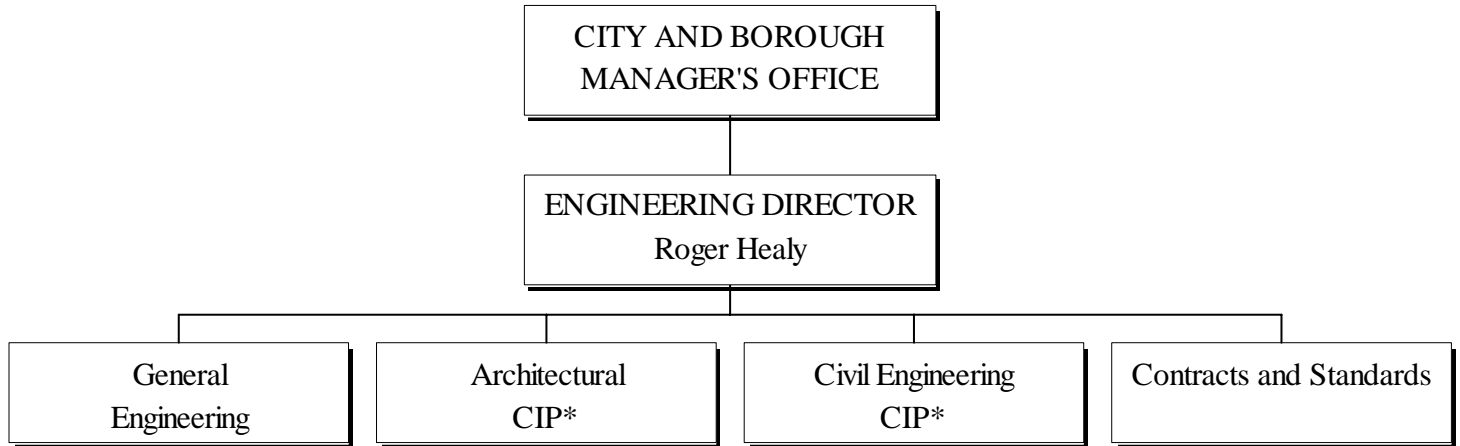
**Services Provided to:** Private developers and the public

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

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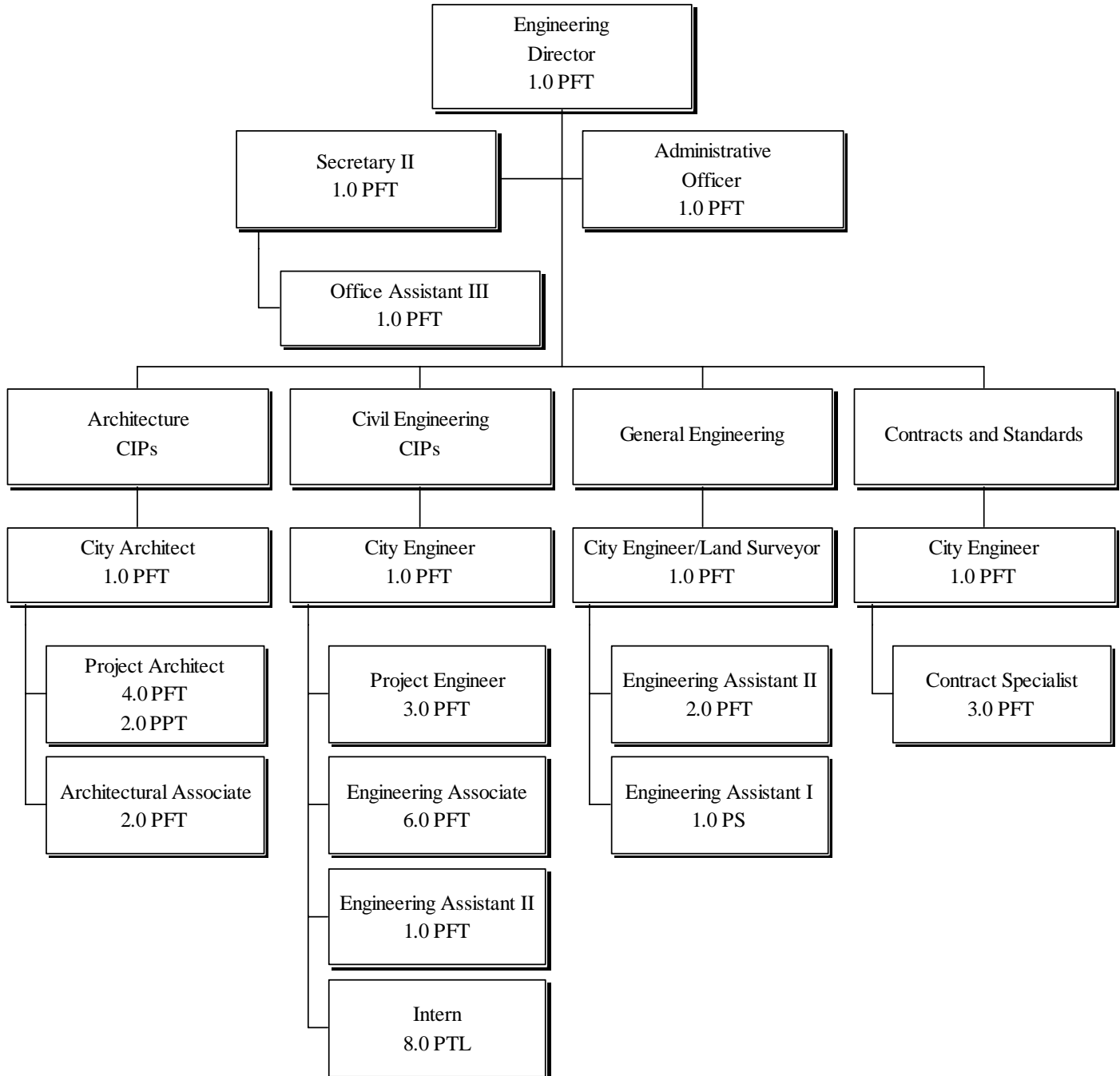
## FUNCTIONAL ORGANIZATION CHART



\* 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](http://www.juneau.lib.ak.us/engineering)

# ENGINEERING

## STAFFING ORGANIZATION CHART



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



# ENGINEERING

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>General Engineering:</b>						
Engineering Director	0.90	\$ 89,900	0.90	\$ 93,800	0.90	\$ 98,000
Chief Engineer - Planning	0.40	36,100	0.40	36,600	0.40	37,600
Contracts Officer (1)	0.40	34,100	0.40	35,700	0.40	24,800
Chief Engineer	0.20	16,500	0.20	18,000	0.20	17,300
Land Surveyor	0.70	59,600	0.70	61,400	0.70	54,400
City Architect	0.25	22,200	0.25	23,100	0.25	23,100
Chief Architect - Schools	0.10	7,200	0.10	7,700	0.10	7,900
Project Engineer/Architect	0.22	15,200	0.22	16,400	0.22	22,700
Contract Specialist - RFP's	0.40	17,000	0.40	18,100	0.40	18,100
Contract Specialist - Bids	0.20	9,400	0.20	9,700	0.20	9,700
DBE Specialist	0.20	9,300	0.20	9,700	0.20	9,700
Engineer/Architect Assistant II	1.90	117,200	1.90	120,700	1.90	111,700
Engineer/Architect Assistant I (2)	0.30	10,200	0.30	13,100	0.25	13,200
Administrative Officer	0.10	5,900	0.10	6,300	0.10	6,300
Secretary II	1.00	37,700	1.00	40,000	1.00	40,000
Office Assistant III	0.29	9,000	0.29	9,600	0.29	9,200
Overtime	-	500	-	500	-	500
Benefits	-	246,500	-	264,700	-	259,800
Vacancy Factor	-	(7,400)	-	(7,800)	-	(7,600)
<b>Total</b>	<b>7.56</b>	<b>736,100</b>	<b>7.56</b>	<b>777,300</b>	<b>7.51</b>	<b>756,400</b>

# ENGINEERING

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>CIP Engineering:</b>						
Engineering Director	0.10	10,000	0.10	10,400	0.10	10,800
Chief Engineer - Planning	0.60	54,100	0.60	54,900	0.60	56,400
Contracts Officer (1)	0.60	51,100	0.60	53,600	0.60	37,300
Chief Engineer	0.80	65,900	0.80	71,900	0.80	69,200
Land Surveyor	0.20	17,000	0.20	17,500	0.20	15,500
City Architect	0.75	66,700	0.75	69,200	0.75	69,200
Chief Architect - Schools	0.90	65,100	0.90	69,500	0.90	71,100
Construction Manager	1.00	72,300	1.00	76,900	1.00	82,300
Project Engineer/Architect	8.38	571,400	8.38	611,700	8.38	591,100
Engineer/Architect Associate	7.00	432,900	7.00	448,100	8.00	470,600
Contract Specialist - RFP's	0.60	25,500	0.60	27,100	0.60	27,100
Contract Specialist - Bids	0.80	37,600	0.80	38,900	0.80	38,900
DBE Specialist	0.80	37,400	0.80	38,900	0.80	38,900
Engineer/Architect Assistant II	0.50	28,500	0.50	29,600	0.50	29,600
Engineer/Architect Assistant I	-	-	-	-	0.40	18,300
Administrative Officer	0.80	47,200	0.80	50,200	0.80	50,200
Office Assistant III	0.67	20,900	0.67	22,200	0.67	21,200
Temporary Interns	2.67	70,600	2.67	70,600	2.67	82,200
Overtime	-	9,400	-	9,400	-	9,400
Benefits	-	818,000	-	880,800	-	869,900
<b>Total before amendment</b>	<b>27.17</b>	<b>2,501,600</b>	<b>27.17</b>	<b>2,651,400</b>	<b>28.57</b>	<b>2,659,200</b>
<b>Amendment</b>						
Engineer/Architect Associate (3)	1.00	-	-	-	-	-
Engineer/Architect Assistant I (3)	0.40	-	-	-	-	-
<b>Total after amendment</b>	<b>28.57</b>	<b>2,501,600</b>	<b>27.17</b>	<b>2,651,400</b>	<b>28.57</b>	<b>2,659,200</b>
<b>Water/Sewer Connection:</b>						
Land Surveyor	0.10	8,500	0.10	8,800	0.10	7,800
Engineer/Architect Assistant II	0.60	38,300	0.60	39,300	0.60	37,900
Engineer/Architect Assistant I (2)	0.45	18,600	0.45	19,700	0.50	19,900
Administrative Officer	0.10	5,900	0.10	6,300	0.10	6,300
Office Assistant III	0.04	1,300	0.04	1,300	0.04	1,200
Workforce	-	7,000	-	7,000	-	7,000
Overtime	-	6,000	-	6,000	-	6,000
Benefits	-	36,600	-	39,200	-	37,900
<b>Total</b>	<b>1.29</b>	<b>122,200</b>	<b>1.29</b>	<b>127,600</b>	<b>1.34</b>	<b>124,000</b>
<b>Total Budget</b>	<b>37.42</b>	<b>\$ 3,359,900</b>	<b>36.02</b>	<b>\$ 3,556,300</b>	<b>37.42</b>	<b>\$ 3,539,600</b>

(1) Position reclassified from Contracts Engineer to Contracts Officer.

(2) 0.05 FTE transferred from General Engineering to Water/Sewer Connections.

(3) These positions are directly related to construction of the new high school.

# NOTES

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# FINANCE

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## MISSION STATEMENT

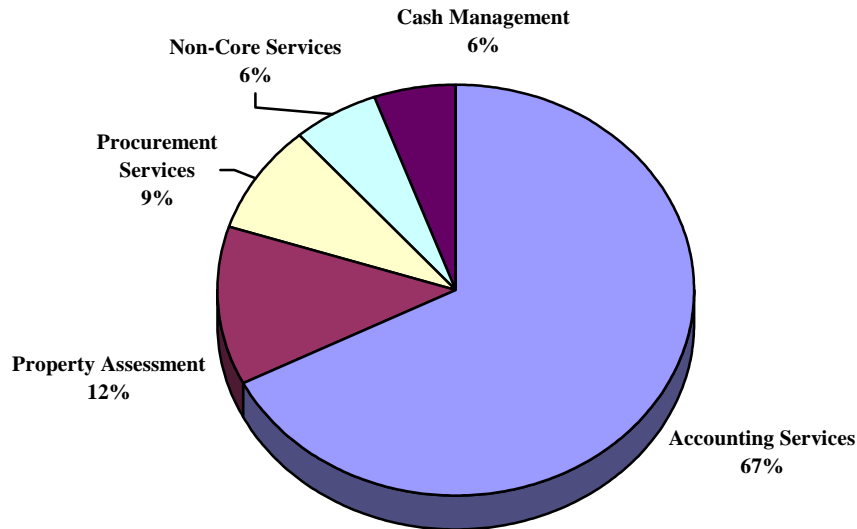
Provide financial services to enhance the operations of the CBJ.

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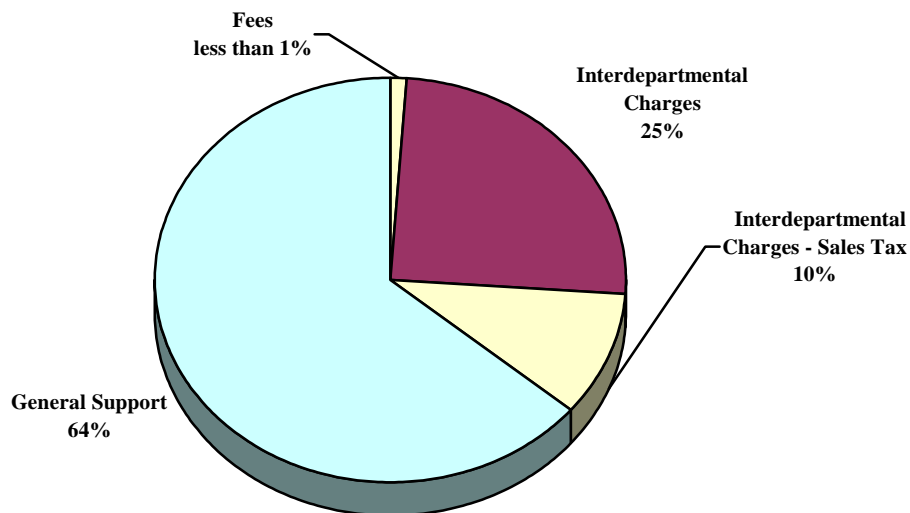
## FY08 BUDGET

**\$4,797,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 3,276,800	3,851,600	3,599,800	4,212,600	3,966,500
Commodities and Services	612,600	785,500	858,900	726,200	831,200
<b>Total Expenditures</b>	<b><u>3,889,400</u></b>	<b><u>4,637,100</u></b>	<b><u>4,458,700</u></b>	<b><u>4,938,800</u></b>	<b><u>4,797,700</u></b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	1,569,100	1,604,700	1,605,000	1,703,200	1,679,400
Fees	55,400	43,300	44,000	46,300	46,800
State Shared Revenues	115,000	112,000	112,000	-	-
Support from General Fund	2,149,900	2,877,100	2,697,700	3,189,300	3,071,500
<b>Total Funding Sources</b>	<b><u>\$ 3,889,400</u></b>	<b><u>4,637,100</u></b>	<b><u>4,458,700</u></b>	<b><u>4,938,800</u></b>	<b><u>4,797,700</u></b>
<b>STAFFING</b>	<b>46.40</b>	<b>47.90</b>	<b>47.90</b>	<b>47.40</b>	<b>47.90</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY08 Adopted Budget is a decrease of \$141,100 (2.9%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$246,100 (5.8%) due to decreases in the PERS and health care rates. The addition of 0.5 FTE in the Treasurer's Division is the result of increased workloads in the Cash Control area.
- Commodities and Services increased \$102,500 (14.1%) due primarily to a \$68,500 increase in Contractual Services. The CBJ is exploring the use of a private firm to conduct CBJ sales tax audits.

# FINANCE

## CORE SERVICES

### Accounting Services

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

**Services Provided to:** Public and other CBJ departments

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<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	\$112	\$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>
<b>Key Measures</b>	<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

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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.

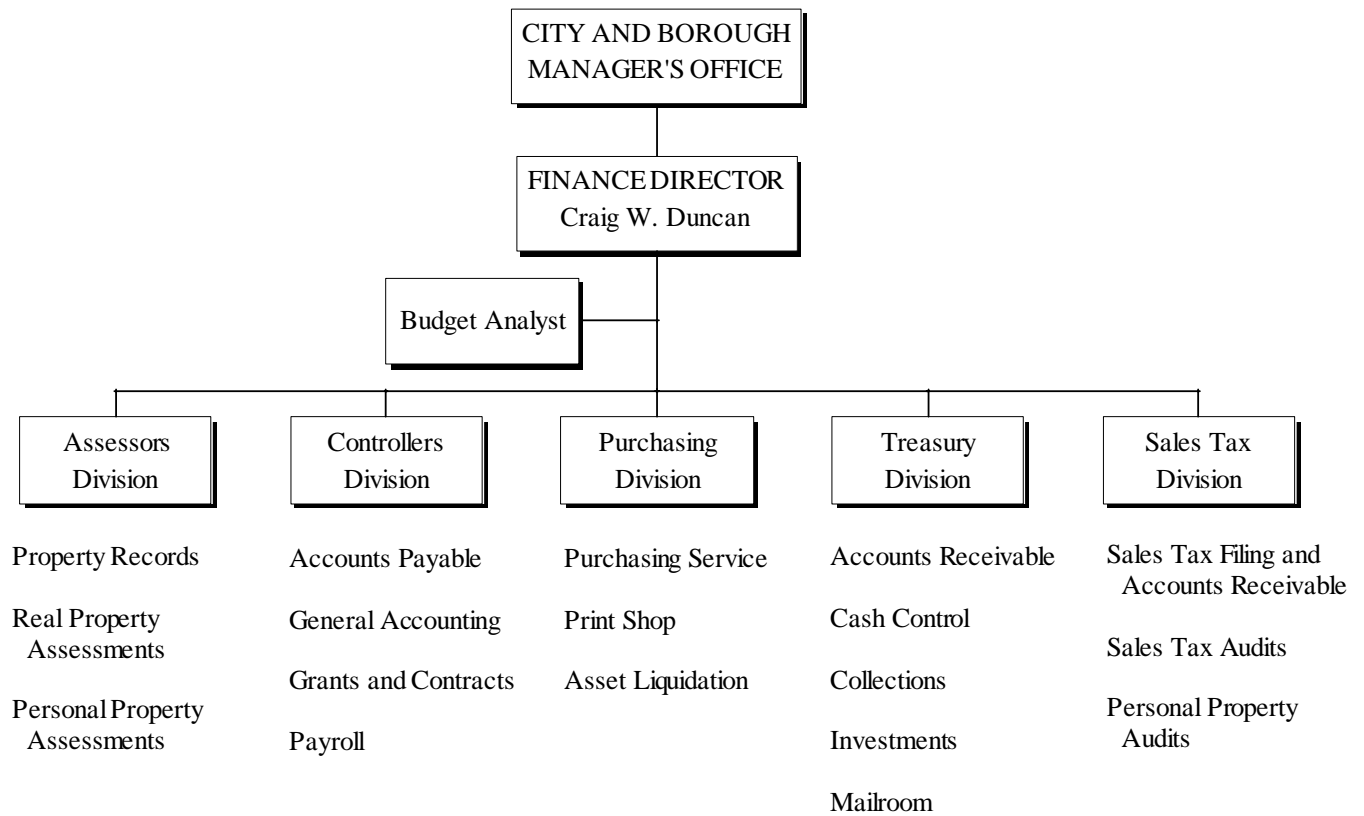
**Service Provided to:** Other CBJ departments

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Cost per dollar managed (see Note 3)	0.26%	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

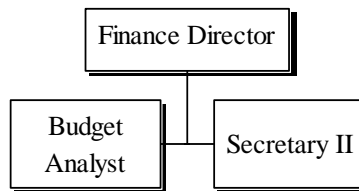




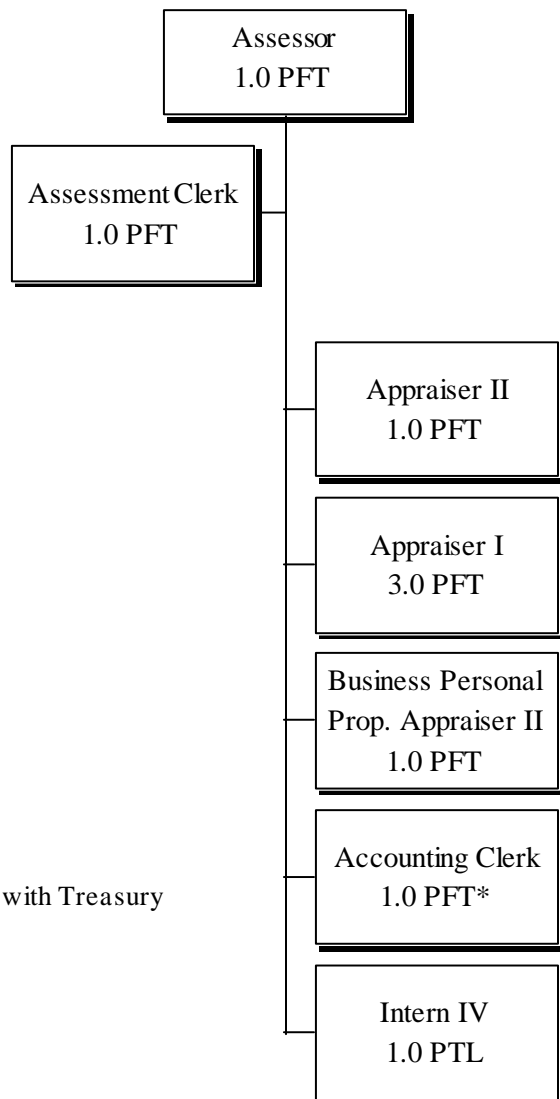
# FINANCE

## STAFFING ORGANIZATION CHARTS

### ADMINISTRATION

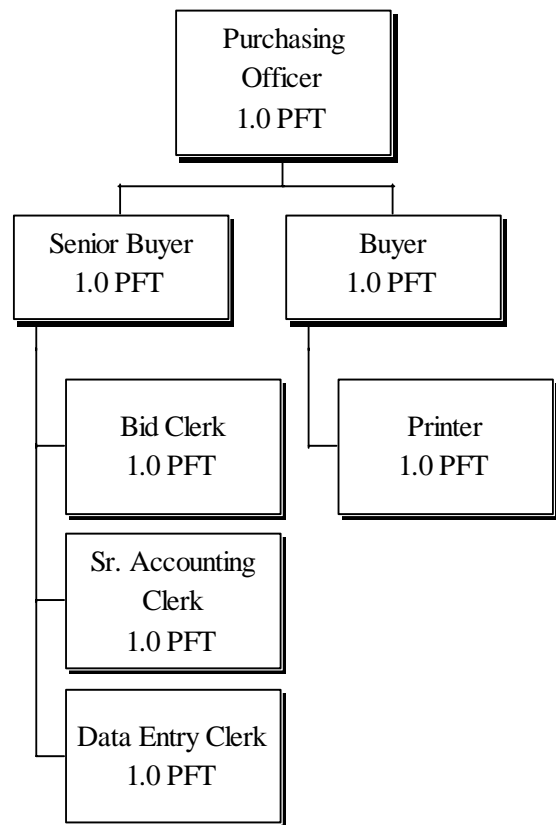


### ASSESSOR'S DIVISION



\* Split with Treasury

### PURCHASING DIVISION

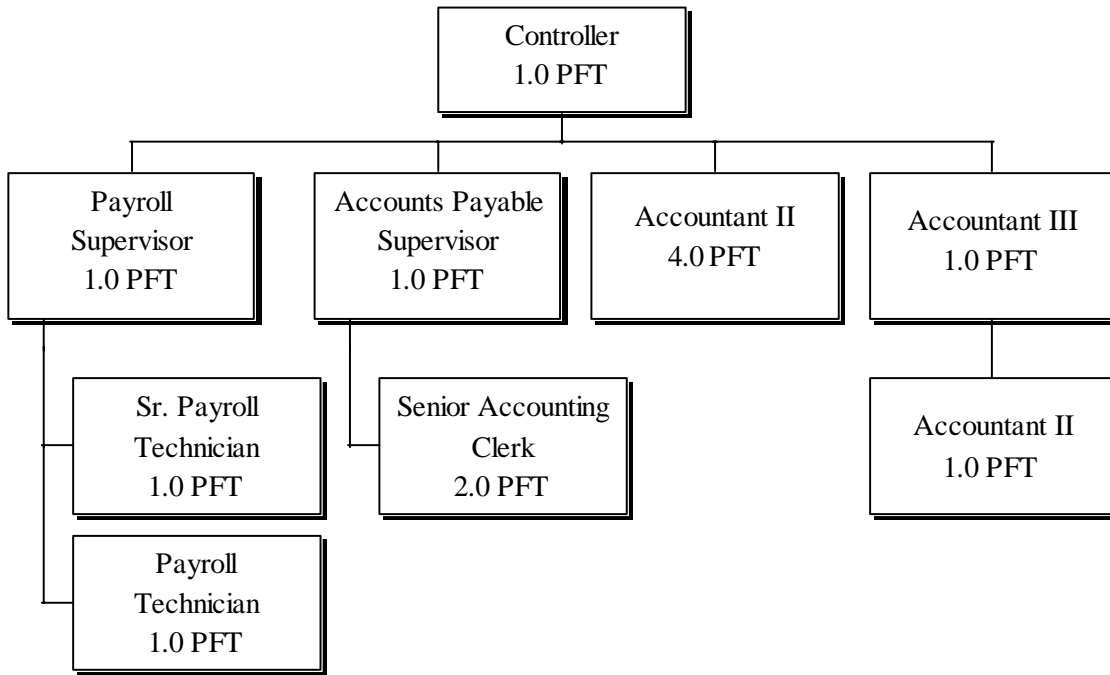


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# FINANCE

## STAFFING ORGANIZATION CHARTS

### CONTROLLER'S DIVISION

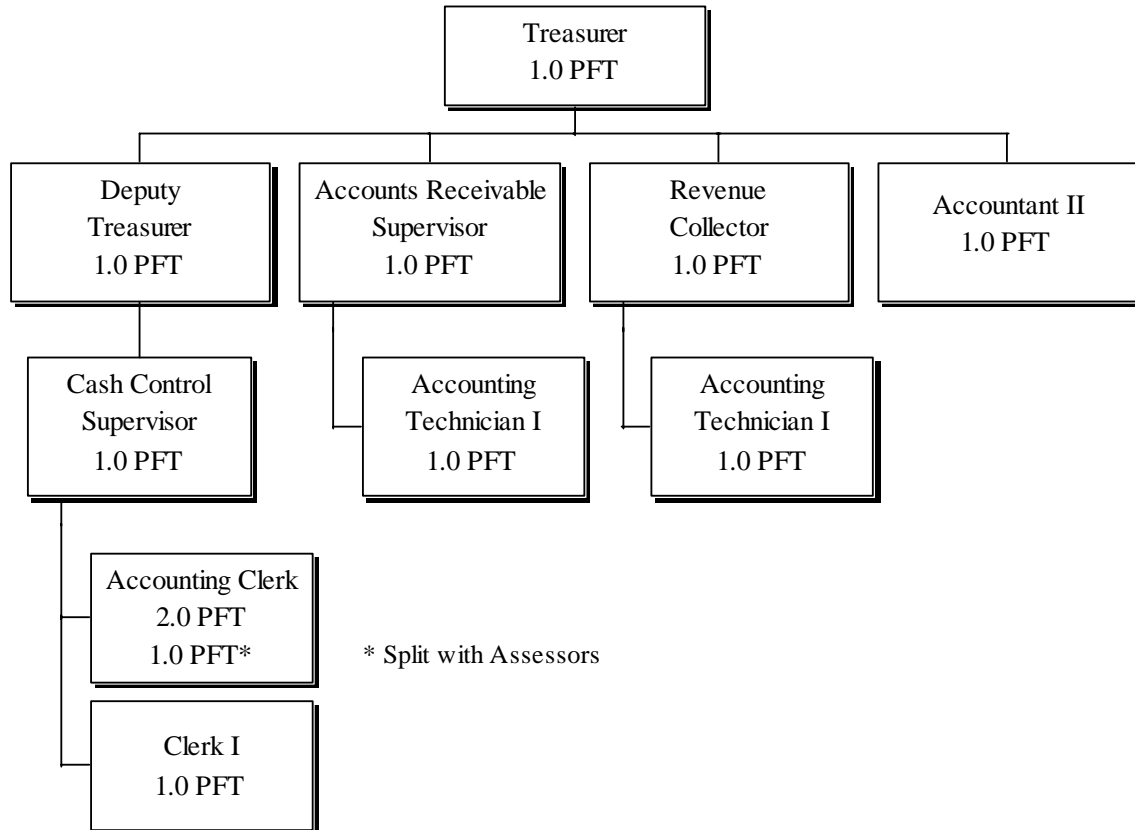


See Employment Status in Glossary for definitions of  
PFT, PPT, PTL and PS

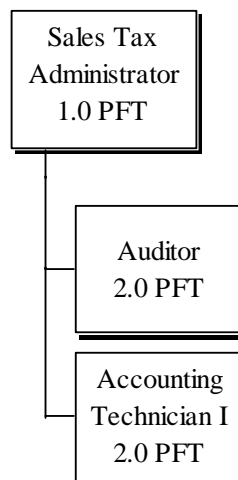
# FINANCE

## 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

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits</u> <u>Budget</u></b>	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits</u> <u>Budget</u></b>	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits</u> <u>Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Finance Director	1.00	\$ 105,800	1.00	\$ 108,800	1.00	\$ 108,800
Budget Analyst	1.00	67,000	1.00	69,600	1.00	70,400
Secretary II	1.00	42,400	1.00	43,700	1.00	43,700
Overtime	-	26,400	-	43,500	-	43,500
Benefits	-	112,300	-	137,500	-	124,600
Vacancy Factor	-	(3,600)	-	(4,100)	-	(4,000)
<b>Total</b>	<b>3.00</b>	<b>350,300</b>	<b>3.00</b>	<b>399,000</b>	<b>3.00</b>	<b>387,000</b>
<b>Assessors:</b>						
Assessor	1.00	86,800	1.00	89,600	1.00	89,600
Appraiser II	1.00	58,800	1.00	60,500	1.00	57,000
Appraiser I	3.00	142,000	3.00	156,500	3.00	147,500
Business Personal						
Property Appraiser II	1.00	53,900	1.00	56,300	1.00	56,300
Assessment Clerk	1.00	38,900	1.00	40,800	1.00	40,800
Intern IV (2)	0.40	10,200	0.40	10,500	0.40	-
Accounting Clerk (1)	0.50	15,400	0.50	16,400	-	-
Clerk II (1)	-	-	-	-	0.50	15,000
Overtime	-	13,800	-	13,800	-	13,800
Benefits	-	224,800	-	262,800	-	230,900
Vacancy Factor	-	(5,600)	-	(6,000)	-	(6,400)
<b>Total before amendment</b>	<b>7.90</b>	<b>639,000</b>	<b>7.90</b>	<b>701,200</b>	<b>7.90</b>	<b>644,500</b>
<b>Amendment</b>						
Accounting Clerk (1)	(0.50)	-	-	-	-	-
Clerk II (1)	0.50	-	-	-	-	-
<b>Total after amendment</b>	<b>7.90</b>	<b>\$ 639,000</b>	<b>7.90</b>	<b>\$ 701,200</b>	<b>7.90</b>	<b>\$ 644,500</b>

# FINANCE

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Controllers:</b>						
Controller	1.00	\$ 88,800	1.00	\$ 91,500	1.00	\$ 91,500
Accountant I (3)	1.00	45,800	1.00	48,700	-	-
Accountant II (3)	4.00	234,300	4.00	245,600	5.00	297,300
Accountant III	1.00	59,200	1.00	62,900	1.00	62,900
Payroll Supervisor	1.00	60,800	1.00	63,200	1.00	63,200
Accounting Tech II	1.00	48,700	1.00	50,800	1.00	50,800
Accounting Tech I	1.00	38,000	1.00	40,300	1.00	40,400
Senior Accounting Clerk	2.00	84,200	2.00	87,400	2.00	87,400
Accounting Clerk	1.00	30,800	1.00	32,900	1.00	35,900
Overtime	-	5,000	-	5,000	-	8,000
Benefits	-	374,500	-	440,000	-	398,000
Vacancy Factor	-	(10,600)	-	(11,600)	-	(11,100)
<b>Total before amendment</b>	<b>13.00</b>	<b>1,059,500</b>	<b>13.00</b>	<b>1,156,700</b>	<b>13.00</b>	<b>1,124,300</b>
<b>Amendment</b>						
Accountant I (3)	(1.00)	-	-	-	-	-
Accountant II (3)	1.00	-	-	-	-	-
<b>Total after amendment</b>	<b>13.00</b>	<b>1,059,500</b>	<b>13.00</b>	<b>1,156,700</b>	<b>13.00</b>	<b>1,124,300</b>
<b>Treasury:</b>						
Treasurer	1.00	87,000	1.00	90,300	1.00	90,300
Deputy Treasurer	1.00	68,900	1.00	72,100	1.00	72,100
Accountant II	1.00	57,200	1.00	59,200	1.00	59,200
Revenue Collector	1.00	50,300	1.00	53,500	1.00	53,500
Accounting Tech II	2.00	101,000	2.00	104,300	2.00	94,800
Accounting Tech I (4)	2.00	80,500	2.00	84,600	3.00	115,500
Cashier (4)	2.50	81,000	2.50	85,000	2.00	64,200
Clerk I	1.00	28,700	1.00	29,500	1.00	29,500
Overtime	-	4,400	-	4,600	-	5,400
Benefits	-	302,300	-	351,500	-	337,200
Vacancy Factor	-	(8,000)	-	(8,700)	-	(9,100)
<b>Total before amendment</b>	<b>11.50</b>	<b>853,300</b>	<b>11.50</b>	<b>925,900</b>	<b>12.00</b>	<b>912,600</b>
<b>Amendment</b>						
Accounting Tech I (4)	1.00	-	-	-	-	-
Cashier (4)	(0.50)	-	-	-	-	-
<b>Total after amendment</b>	<b>12.00</b>	<b>853,300</b>	<b>11.50</b>	<b>925,900</b>	<b>12.00</b>	<b>912,600</b>
<b>Sales Tax:</b>						
Sales Tax Administrator	1.00	75,800	1.00	79,400	1.00	79,400
Sales Tax Auditor (5)	2.00	102,000	2.00	105,500	2.00	58,400
Accounting Tech I	2.00	74,700	2.00	79,500	2.00	78,200
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	139,600	-	163,900	-	122,000
Vacancy Factor	-	(4,100)	-	(4,500)	-	(3,400)
<b>Total</b>	<b>5.00</b>	<b>\$ 389,800</b>	<b>5.00</b>	<b>\$ 425,600</b>	<b>5.00</b>	<b>\$ 336,400</b>

# FINANCE

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Purchasing:</b>						
Purchasing Officer	1.00	\$ 75,900	1.00	\$ 79,400	1.00	\$ 79,400
Analyst/Senior Buyer	1.00	67,000	1.00	68,900	1.00	68,900
Buyer	1.00	57,500	1.00	59,500	1.00	60,800
Bid Clerk	1.00	42,400	1.00	43,700	1.00	43,700
Senior Accounting Clerk	1.00	42,400	1.00	43,700	1.00	36,500
Data Entry Clerk	1.00	34,900	1.00	35,900	1.00	35,900
Overtime	-	500	-	500	-	500
Benefits	-	173,200	-	201,800	-	182,300
Vacancy Factor	-	(4,900)	-	(5,300)	-	(5,000)
<b>Total</b>	<b><u>6.00</u></b>	<b><u>488,900</u></b>	<b><u>6.00</u></b>	<b><u>528,100</u></b>	<b><u>6.00</u></b>	<b><u>503,000</u></b>
<b>Print Shop:</b>						
Printer	1.00	45,300	1.00	46,600	1.00	38,200
Overtime	-	500	-	500	-	500
Benefits	-	25,700	-	29,800	-	20,600
Vacancy Factor	-	(700)	-	(800)	-	(600)
<b>Total</b>	<b><u>1.00</u></b>	<b><u>70,800</u></b>	<b><u>1.00</u></b>	<b><u>76,100</u></b>	<b><u>1.00</u></b>	<b><u>58,700</u></b>
<b>Total Budget</b>	<b><u>47.90</u></b>	<b><u>\$ 3,851,600</u></b>	<b><u>47.40</u></b>	<b><u>\$ 4,212,600</u></b>	<b><u>47.90</u></b>	<b><u>\$ 3,966,500</u></b>

- (1) The Accounting Clerk position was down graded to a Clerk II position.
- (2) The Intern IV position is not being funded for FY08. The position will be funded with vacancies, if needed.
- (3) The Accountant I position was upgraded to Accountant II.
- (4) Treasury upgraded 0.5 FTE Cashier to 1.0 FTE Accounting Tech I.
- (5) Only 1 Sales Tax Auditor position is being funded in the FY08 Budget. Sales Tax audits are currently being performed by an outside agency. If the contracted auditing services do not meet expectations, the additional position will be funded by unused contractual services.

# NOTES

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This page has been left for notes.

# CAPITAL CITY FIRE/RESCUE

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## MISSION STATEMENT

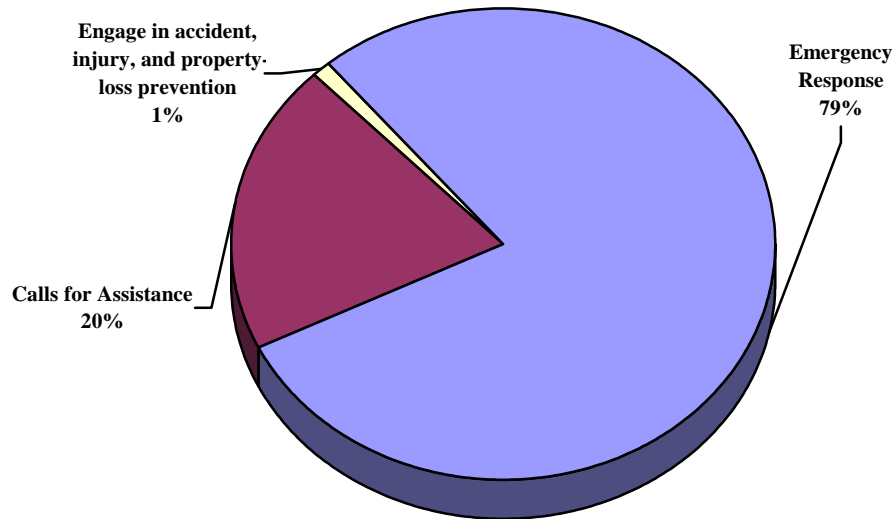
We serve and protect our community from life and property threatening emergencies.

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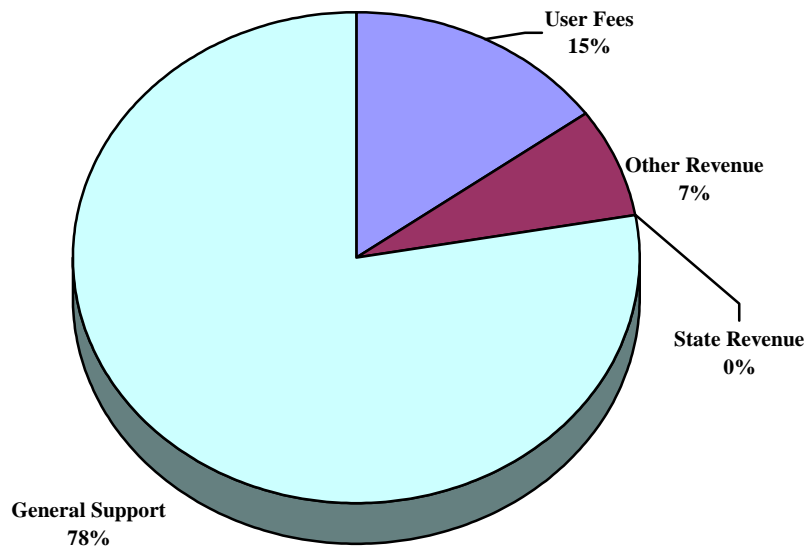
## FY08 BUDGET

**\$6,102,600**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.



# CAPITAL CITY FIRE/RESCUE

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 3,991,200	4,416,300	4,289,300	4,688,800	4,602,100
Commodities and Services	1,231,300	1,582,700	1,548,300	1,329,300	1,350,500
Support to Water	-	100,000	100,000	150,000	150,000
<b>Total Expenditures</b>	<b>5,222,500</b>	<b>6,201,600</b>	<b>6,040,200</b>	<b>6,168,100</b>	<b>6,102,600</b>
<b>FUNDING SOURCES:</b>					
User Fees	905,300	984,700	924,800	984,700	912,700
State Shared Revenue	130,700	199,200	199,200	-	-
Rentals	21,500	-	9,000	-	-
Other Revenue	388,900	428,300	428,300	458,300	450,000
Federal Grants	129,900	-	-	-	-
Support from:					
General Fund	1,848,800	2,069,300	2,132,900	2,213,800	2,282,500
Marine Passenger Fee	155,000	130,000	130,000	130,000	97,900
Fire Service Area	1,642,400	2,020,100	1,846,000	2,381,300	2,359,500
Roaded Service Area	-	370,000	370,000	-	-
<b>Total Funding Sources</b>	<b>\$ 5,222,500</b>	<b>6,201,600</b>	<b>6,040,200</b>	<b>6,168,100</b>	<b>6,102,600</b>
<b>STAFFING</b>	<b>41.18</b>	<b>42.18</b>	<b>42.18</b>	<b>42.18</b>	<b>42.18</b>
<b>FUND BALANCE:</b>					
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 FY08 Adopted Budget is a decrease of \$65,500 (1.1%) from the FY08 Approved Budget.

### The significant budgetary change is:

- User fees and other revenue decreased \$72,000 (7.3%). This downward adjustment better reflects previous fiscal year activity.

# CAPITAL CITY FIRE/RESCUE

## 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>
<b>Key Measures</b>	<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>
<b>Key Measures</b>	<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

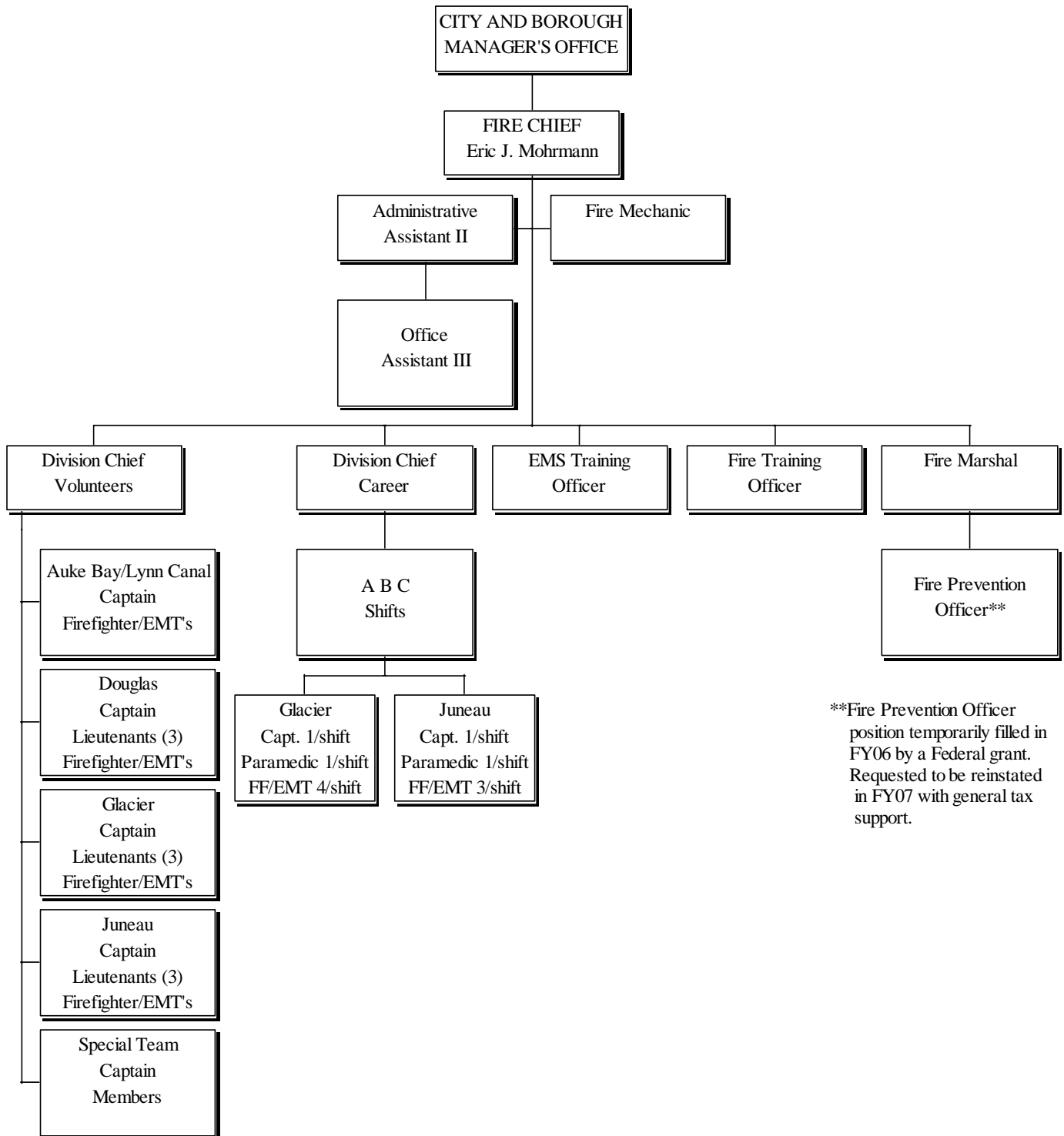
**Services Provided to:** Public

	<i>FY04</i>	<i>FY05</i>	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>
<b>Key Measures</b>	<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 are extrapolated, as the new computer system was not on-line until March 1, 2005.

# CAPITAL CITY FIRE/RESCUE

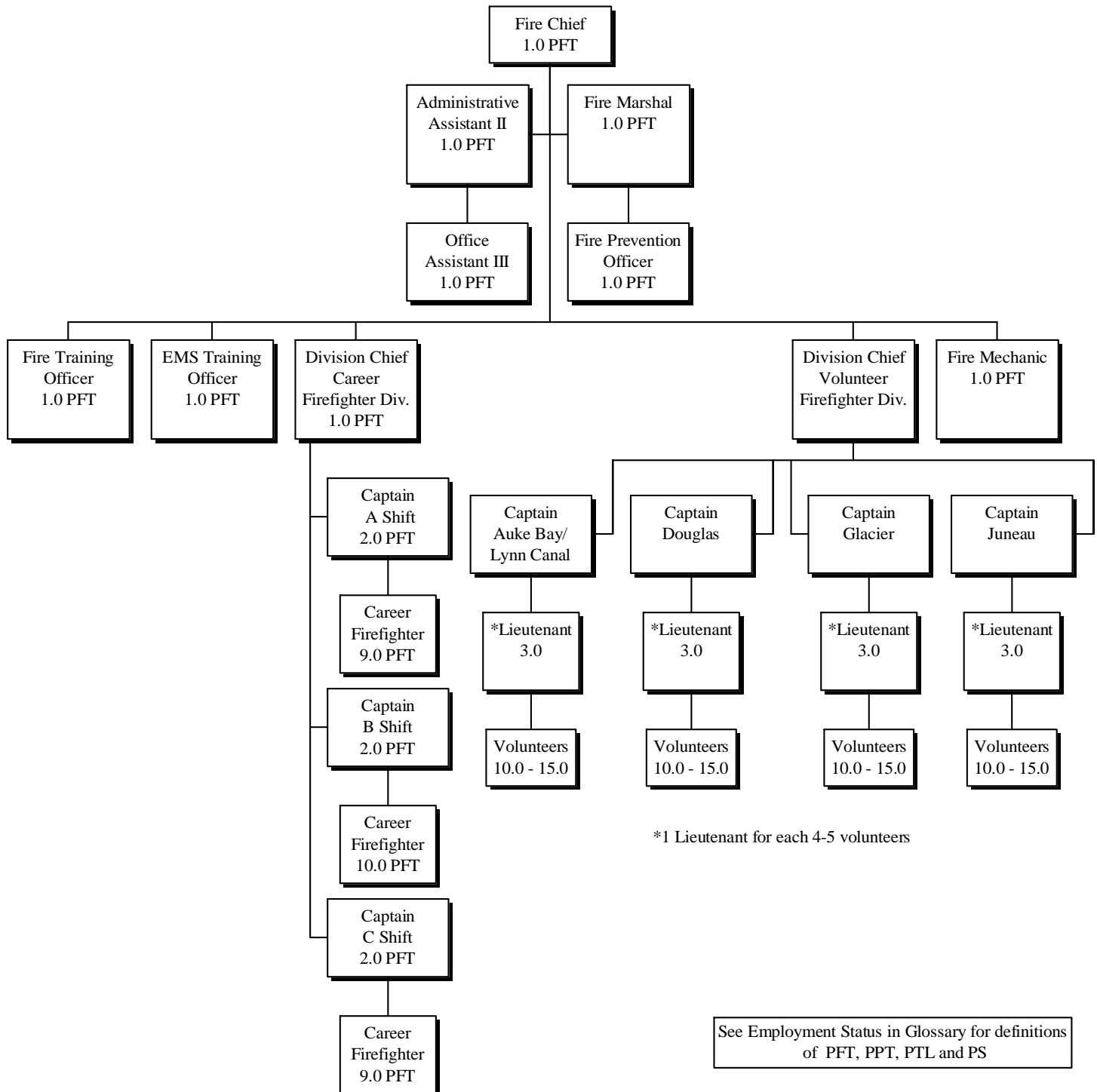
## FUNCTIONAL ORGANIZATION CHART



\*\*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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>	No.	Salary & Benefits <u>Budget</u>
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
<b>CLASS TITLE:</b>						
<b>Emergency Services/Rescue Teams:</b>						
Fire Service Area	22.70	\$ 1,368,200	22.70	\$ 1,401,700	22.70	\$ 1,432,500
EMS Training Officer	1.00	57,500	1.00	61,100	1.00	61,100
Volunteers	-	37,400	-	37,400	-	37,400
Overtime	-	263,800	-	250,000	-	250,000
Benefits	-	821,200	-	945,800	-	863,800
Vacancy Factor	-	(3,600)	-	(3,900)	-	(3,800)
<b>Total</b>	<b>23.70</b>	<b>2,544,500</b>	<b>23.70</b>	<b>2,692,100</b>	<b>23.70</b>	<b>2,641,000</b>
<b>Fire Service Area:</b>						
Areawide Fire Chief	1.00	97,000	1.00	101,900	1.00	101,900
Division Chief - Career	1.00	73,100	1.00	75,700	1.00	76,000
Fire Training Officer	1.00	68,100	1.00	70,500	1.00	70,100
EMS Training Officer	1.00	57,500	1.00	61,100	1.00	61,100
Fire Marshal	1.00	66,000	1.00	70,200	1.00	70,200
Fire Prevention Officer	1.00	48,900	1.00	51,900	1.00	53,700
Fire Captain	6.00	413,900	6.00	420,100	6.00	438,500
Firefighter - Paramedic	11.00	625,400	11.00	646,700	11.00	672,000
Firefighter	12.00	708,100	12.00	717,100	12.00	718,900
Volunteers	-	106,800	-	106,800	-	106,800
Automotive Mechanic II	1.00	52,200	1.00	54,300	1.00	54,300
Administrative Assistant II	1.00	45,600	1.00	48,500	1.00	48,500
Office Assistant III	1.00	34,100	1.00	35,400	1.00	35,400
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(30,800)	(0.50)	(32,300)	(0.50)	(32,300)
Emergency Services						
Instructional Safety Officer	0.06	5,500	0.06	6,100	0.06	6,100
Emergency Services Instructor	0.06	6,200	0.06	7,000	0.06	7,000
Emergency Services						
Instructional Technician	0.06	5,100	0.06	5,700	0.06	5,700
EMS (reimbursement)	(23.70)	(2,544,500)	(23.70)	(2,692,100)	(23.70)	(2,641,000)
Overtime	-	328,300	-	310,900	-	310,900
Benefits	-	1,298,700	-	1,496,500	-	1,370,300
Vacancy Factor	-	(8,000)	-	(8,700)	-	(8,500)
<b>Total</b>	<b>13.98</b>	<b>1,457,200</b>	<b>13.98</b>	<b>1,553,300</b>	<b>13.98</b>	<b>1,525,600</b>
<b>Aircraft Rescue Fire Fighting:</b>						
Administration	0.50	30,800	0.50	32,300	0.50	32,300
Firefighter	4.00	241,000	4.00	246,100	4.00	252,300
Overtime	-	6,600	-	6,700	-	6,700
Benefits	-	136,200	-	158,300	-	144,200
<b>Total</b>	<b>4.50</b>	<b>414,600</b>	<b>4.50</b>	<b>443,400</b>	<b>4.50</b>	<b>435,500</b>
<b>Total Budget</b>	<b>42.18</b>	<b>\$ 4,416,300</b>	<b>42.18</b>	<b>\$ 4,688,800</b>	<b>42.18</b>	<b>\$ 4,602,100</b>

## HEALTH AND SOCIAL SERVICES

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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.

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# HEALTH AND SOCIAL SERVICES

## COMPARATIVES

### MENTAL HEALTH DIVISION

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Support to General Fund	\$ -	-	-	-	14,000
<b>FUNDING SOURCES:</b>					
Fund Balance (To) From	-	-	-	-	14,000
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
<b>FUND BALANCE</b>	<b>\$ 14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>

## 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 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. The fund will be closed in FY08.

# LANDS AND RESOURCE MANAGEMENT

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## MISSION STATEMENT

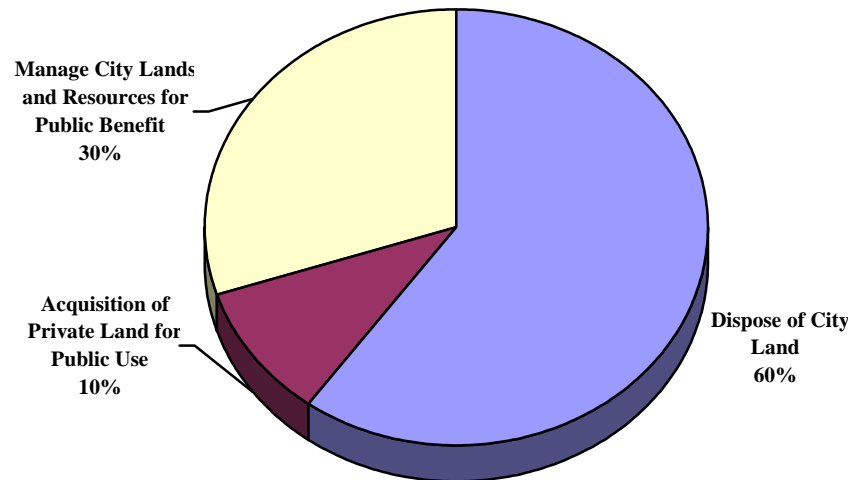
To develop and manage City land consistent with public policy.

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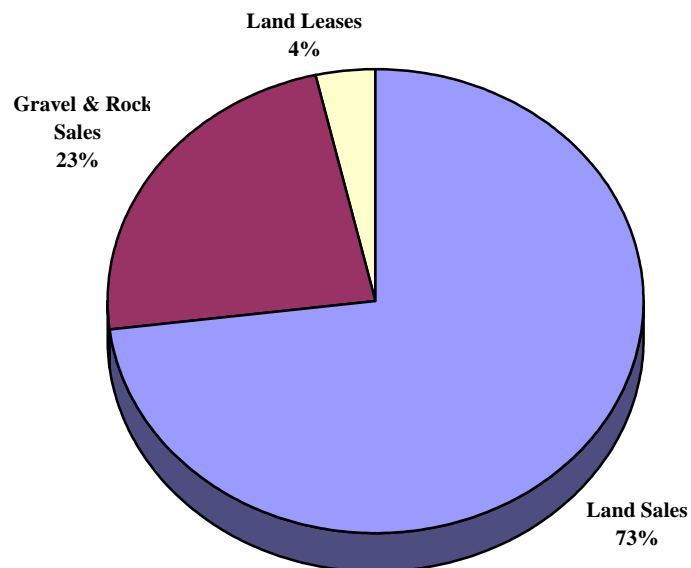
## FY08 BUDGET

**\$1,070,500**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.



# LANDS AND RESOURCE MANAGEMENT

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 394,400	358,600	383,800	377,100	424,700
Commodities and Services	408,200	410,400	214,500	398,900	440,800
Capital Outlay	1,300	897,600	977,600	15,000	205,000
Support to Capital Projects	1,325,000	1,200,000	1,200,000	-	-
<b>Total Expenditures</b>	<b>2,128,900</b>	<b>2,866,600</b>	<b>2,775,900</b>	<b>791,000</b>	<b>1,070,500</b>
<b>FUNDING SOURCES:</b>					
User Fees	800	-	500	-	-
State Shared Revenues	4,300	7,400	7,400	-	-
Land Sales	404,500	886,500	4,090,700	689,700	947,100
Gravel & Rock Sales	674,800	260,000	500,000	260,000	300,000
Land Leases	93,000	47,000	73,000	47,000	47,000
Support from Sales Tax	-	2,165,000	2,165,000	-	-
Fund Balance (To) From	951,500	(499,300)	(4,060,700)	(205,700)	(223,600)
<b>Total Funding Sources</b>	<b>\$ 2,128,900</b>	<b>2,866,600</b>	<b>2,775,900</b>	<b>791,000</b>	<b>1,070,500</b>
<b>STAFFING</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 106,000</b>	<b>212,300</b>	<b>212,300</b>	<b>316,800</b>	<b>316,800</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ (872,200)</b>	<b>(479,200)</b>	<b>3,082,200</b>	<b>3,183,400</b>	<b>3,201,300</b>

## BUDGET HIGHLIGHT

The Lands & Resource Management FY08 Adopted Budget is an increase of \$379,500 (35.3%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$47,600 (12.6%) due to an increase in Engineering staff that manages CBJ's pits and quarries (labeled as Work Force in the Staffing Detail).
- Commodities and Services increased \$41,900 (10.5%) due primarily to the opening of new gravel pit at North Lemon Creek.
- Capital Outlay increased \$190,000 due to the purchase of land in Tee Harbor.

# LANDS AND RESOURCE MANAGEMENT

## CORE SERVICES

### Dispose of City land

Services Provided to: 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>
Ratio of expenses to income from land sales	-	-	-	-	-

### Acquisition of private land for public use

Services Provided to: Public

	<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>
Key Measures	-	-	-	-	-

### Manage City land and resources for public benefit

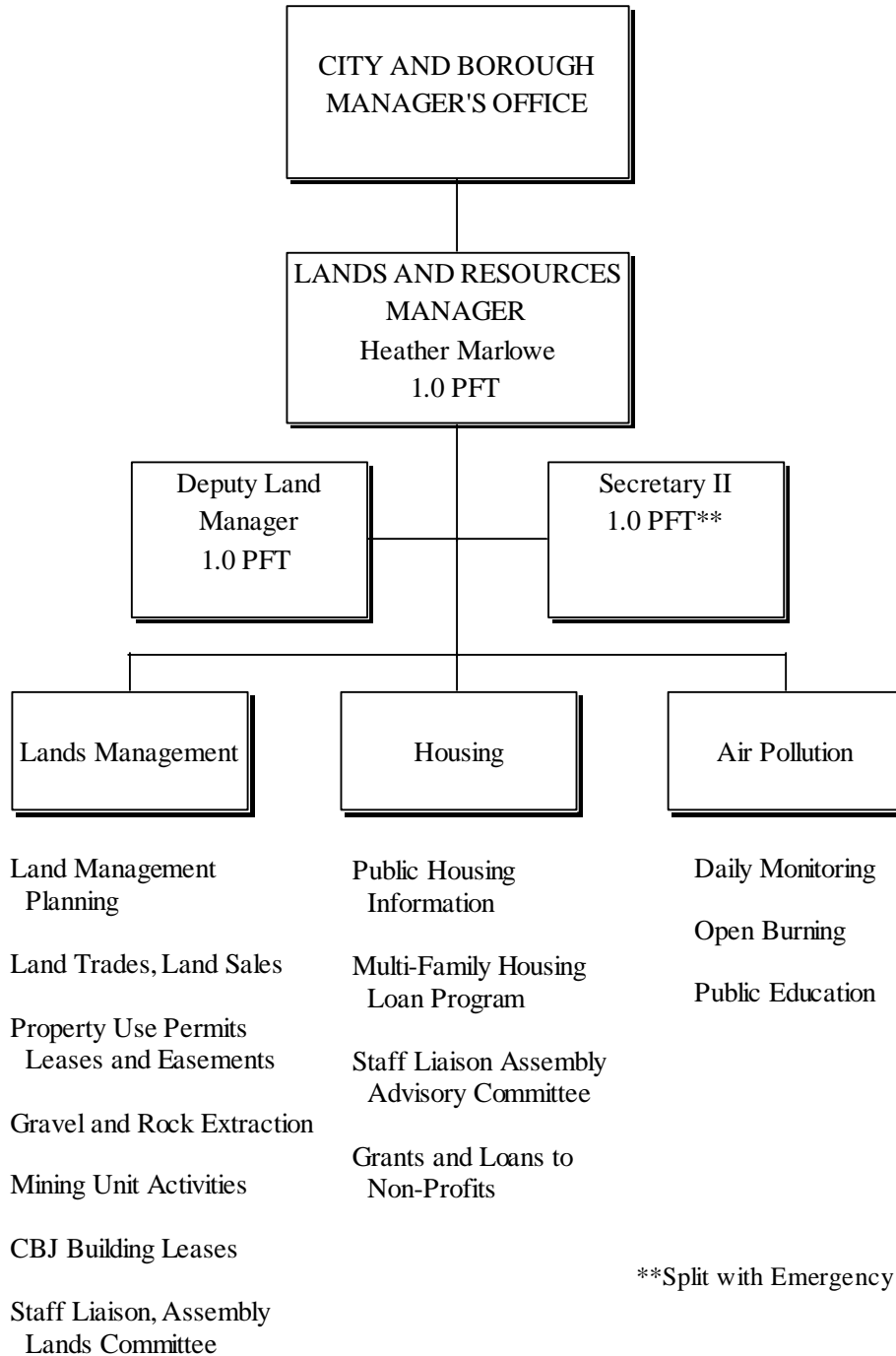
Services Provided to: Public

	<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>
Key Measures	-	-	-	-	-

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

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No.</b>	<b>Salary &amp; Benefits</b>	<b>No.</b>	<b>Salary &amp; Benefits</b>	<b>No.</b>	<b>Salary &amp; Benefits</b>
<b>CLASS TITLE:</b>	<b><u>Pos.</u></b>	<b><u>Budget</u></b>	<b><u>Pos.</u></b>	<b><u>Budget</u></b>	<b><u>Pos.</u></b>	<b><u>Budget</u></b>
<b>Administration:</b>						
Lands and Resources Manager	1.00	\$ 73,000	1.00	\$ 77,700	1.00	\$ 77,700
Deputy Land Manager	1.00	72,600	1.00	75,200	1.00	75,200
Secretary II	0.50	19,800	0.50	20,400	0.50	17,700
Work Force	-	109,700	-	105,300	-	165,300
Benefits	-	83,500	-	98,500	-	88,800
<b>Total Budget</b>	<b><u>2.50</u></b>	<b><u>\$ 358,600</u></b>	<b><u>2.50</u></b>	<b><u>\$ 377,100</u></b>	<b><u>2.50</u></b>	<b><u>\$ 424,700</u></b>

# NOTES

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# LAW

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## MISSION STATEMENT

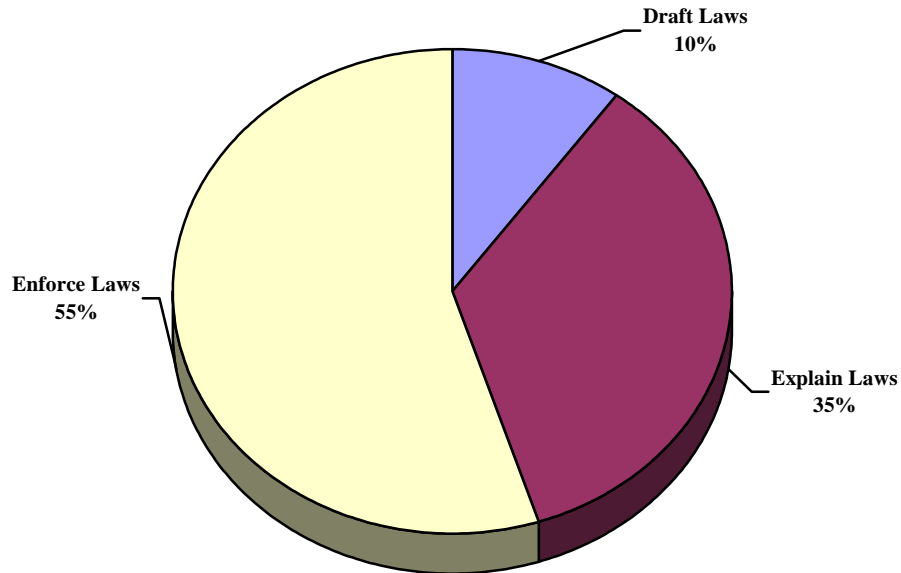
The mission of the Law Department is to empower policymakers by drafting, explaining and enforcing the law.

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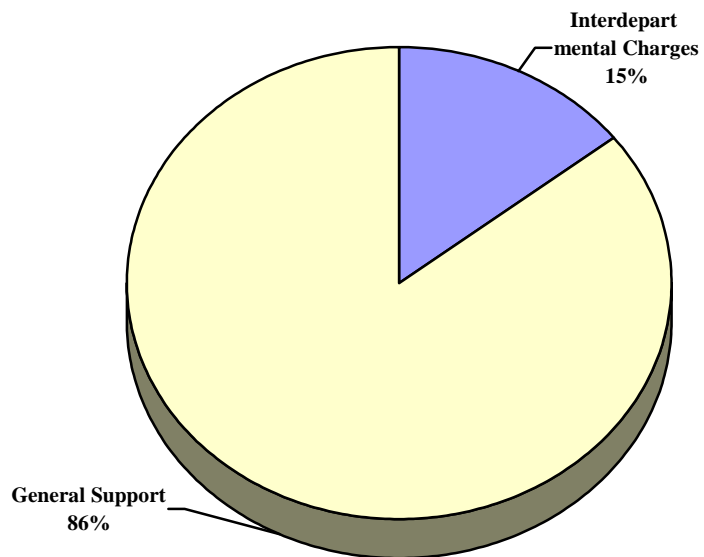
## FY08 BUDGET

**\$1,688,900**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LAW

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 911,200	986,400	986,400	1,069,400	1,036,100
Commodities and Services	638,500	599,900	598,200	655,000	652,800
<b>Total Expenditures</b>	<b>1,549,700</b>	<b>1,586,300</b>	<b>1,584,600</b>	<b>1,724,400</b>	<b>1,688,900</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	223,100	231,100	231,100	244,700	244,700
State Shared Revenue	31,100	30,400	30,400	-	-
State Grant	5,500	-	-	-	-
Support from General Fund	1,290,000	1,324,800	1,323,100	1,479,700	1,444,200
<b>Total Funding Sources</b>	<b>\$ 1,549,700</b>	<b>1,586,300</b>	<b>1,584,600</b>	<b>1,724,400</b>	<b>1,688,900</b>
<b>STAFFING:</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>
<b>FUND BALANCE:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Law Department's FY08 Adopted Budget is a decrease of \$35,500 (2.1%) from the FY08 Approved Budget.

### The significant budgetary change is:

- Personnel Services decreased \$33,700 (3.1%) due to decreases in the PERS and health care rates and staff turnover.

# LAW

## CORE SERVICES

### Draft Laws

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

**Services Provided to:** CBJ departments; Assembly

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

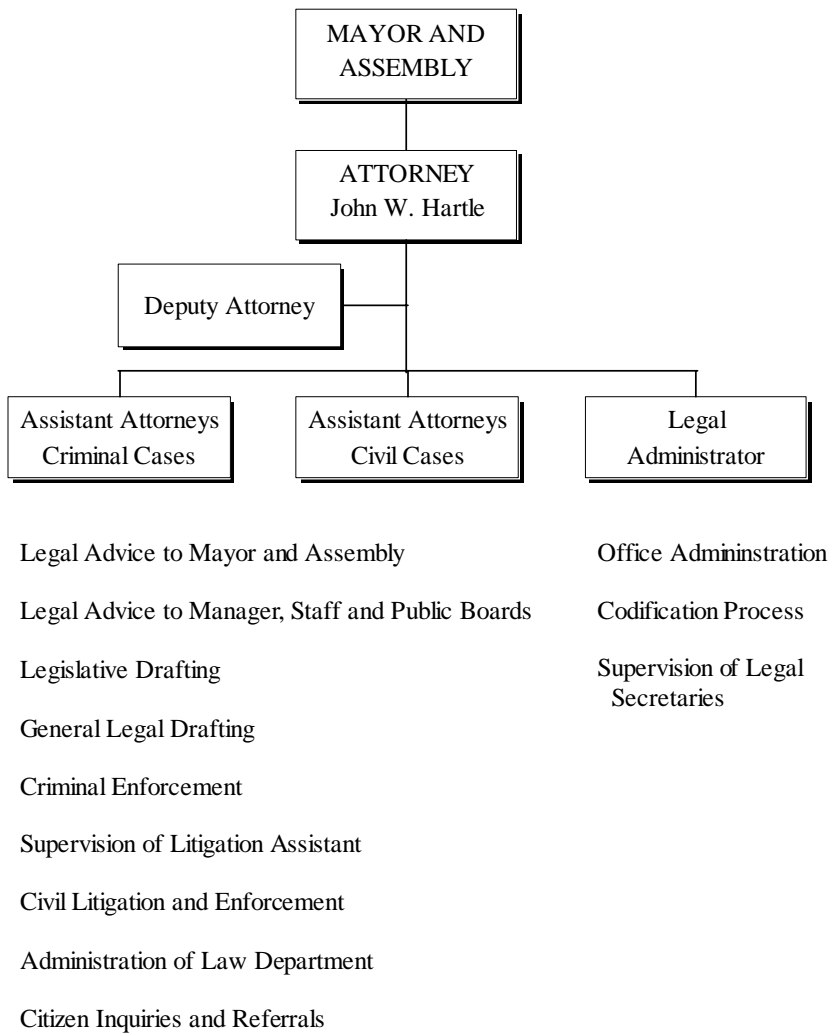
**Services Provided to:** CBJ departments, Public

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

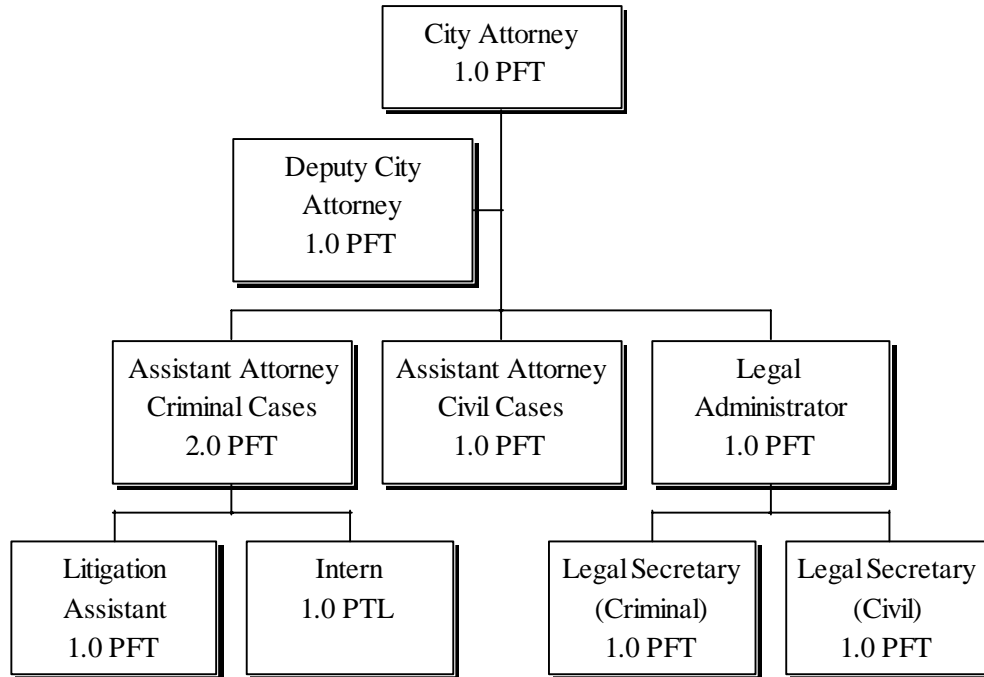
## FUNCTIONAL ORGANIZATION CHART



# LAW

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## STAFFING ORGANIZATION CHART



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

# LAW

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
City and Borough Attorney	1.00	\$ 108,000	1.00	\$ 108,000	1.00	\$ 111,200
Deputy City Attorney	1.00	93,000	1.00	98,900	1.00	106,200
Assistant Attorneys	3.00	284,000	3.00	297,200	3.00	290,400
Office Manager	1.00	51,700	1.00	54,300	1.00	54,300
Litigation Assistant II	1.00	47,300	1.00	48,800	1.00	55,000
Legal Secretary I	2.00	78,100	2.00	81,700	2.00	82,700
Intern	0.40	6,100	0.40	6,200	0.40	7,100
Overtime	-	8,000	-	8,300	-	7,800
Benefits	-	320,100	-	376,700	-	331,800
Vacancy Factor	-	(9,900)	-	(10,700)	-	(10,400)
<b>Total Budget</b>	<b>9.40</b>	<b>\$ 986,400</b>	<b>9.40</b>	<b>\$ 1,069,400</b>	<b>9.40</b>	<b>\$ 1,036,100</b>

# LIBRARIES

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## MISSION STATEMENT

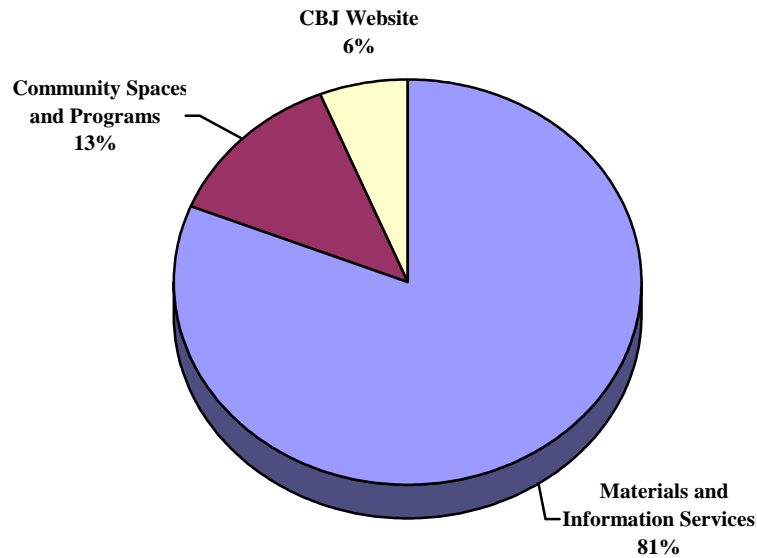
The Juneau Public Libraries offer free access to resources that meet the reading and information needs of the public.

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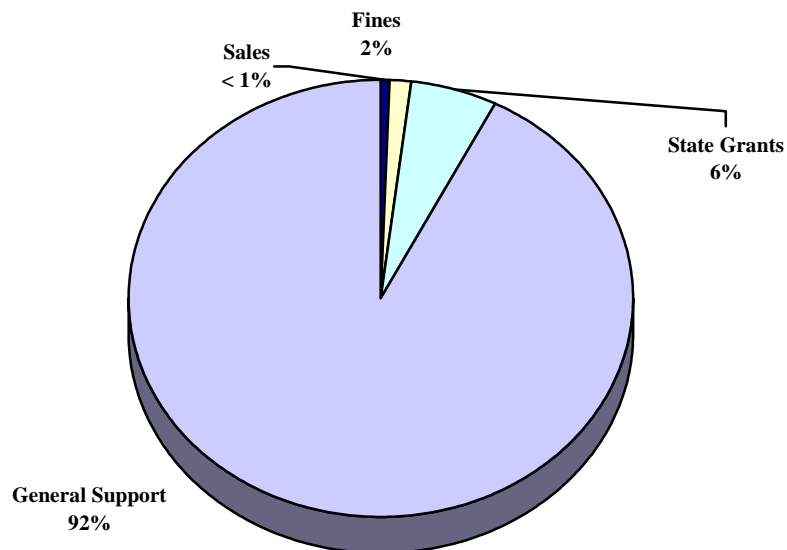
## FY08 BUDGET

**\$2,188,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# LIBRARIES

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,344,400	1,453,400	1,458,100	1,583,500	1,526,700
Commodities and Services	591,700	634,500	629,800	643,300	661,500
Capital Outlay	17,400	-	-	-	-
<b>Total Expenditures</b>	<b><u>1,953,500</u></b>	<b><u>2,087,900</u></b>	<b><u>2,087,900</u></b>	<b><u>2,226,800</u></b>	<b><u>2,188,200</u></b>
<b>FUNDING SOURCES:</b>					
Sales	12,800	14,400	10,700	14,400	10,600
Fines	35,200	33,600	34,600	33,600	33,600
State Shared Revenue	41,800	42,500	42,500	-	-
State Grants	133,500	131,100	131,100	141,800	121,000
Support from General Fund	1,730,200	1,866,300	1,869,000	2,037,000	2,023,000
<b>Total Funding Sources</b>	<b><u>\$ 1,953,500</u></b>	<b><u>2,087,900</u></b>	<b><u>2,087,900</u></b>	<b><u>2,226,800</u></b>	<b><u>2,188,200</u></b>
<b>STAFFING</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 Library's FY08 Adopted Budget is a decrease of \$38,600 (1.7%) from the FY08 Approved Budget.

### The significant budgetary changes are:

- Personnel Services decreased \$56,800 (3.4%) due to decreases in the PERS and health care rates.
- Fuel estimates increased \$16,900 (48.2%) in order to more accurately match historic usage.
- Grant funding decreased \$20,800 (14.7%) due to changes in grant programs by the State of Alaska.

# LIBRARIES

## CORE SERVICES

### Materials and Information Services

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

**Services Provided to:** Public

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

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

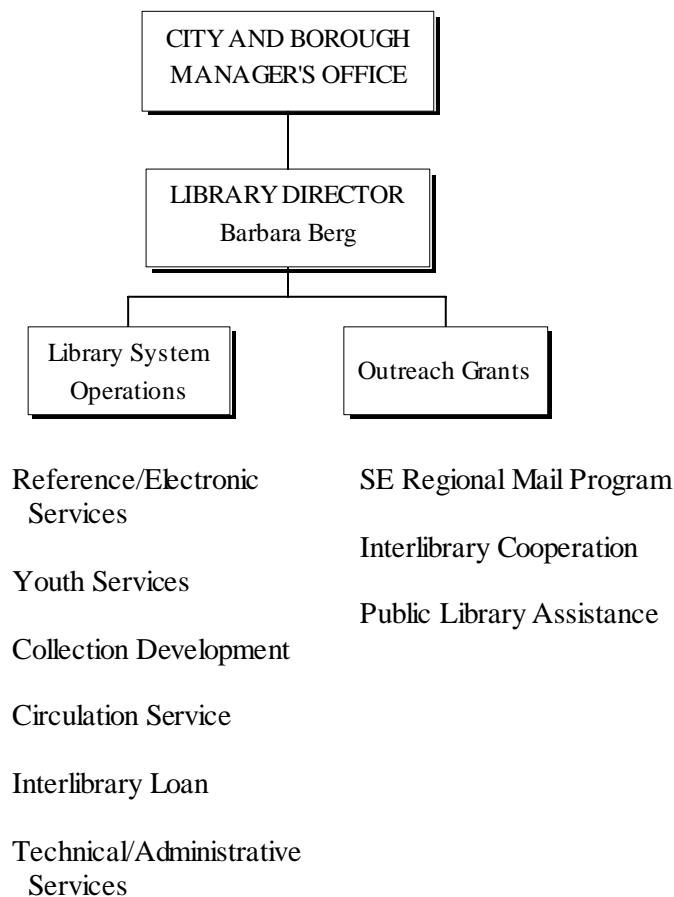
*Annual use of these services as measured by:*

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
% increase in gigabytes transferred	35%	37%	10%	10%	10%
% increase in successful server requests ("hits")	24%	17%	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%

*User satisfaction with these services as measured by:*

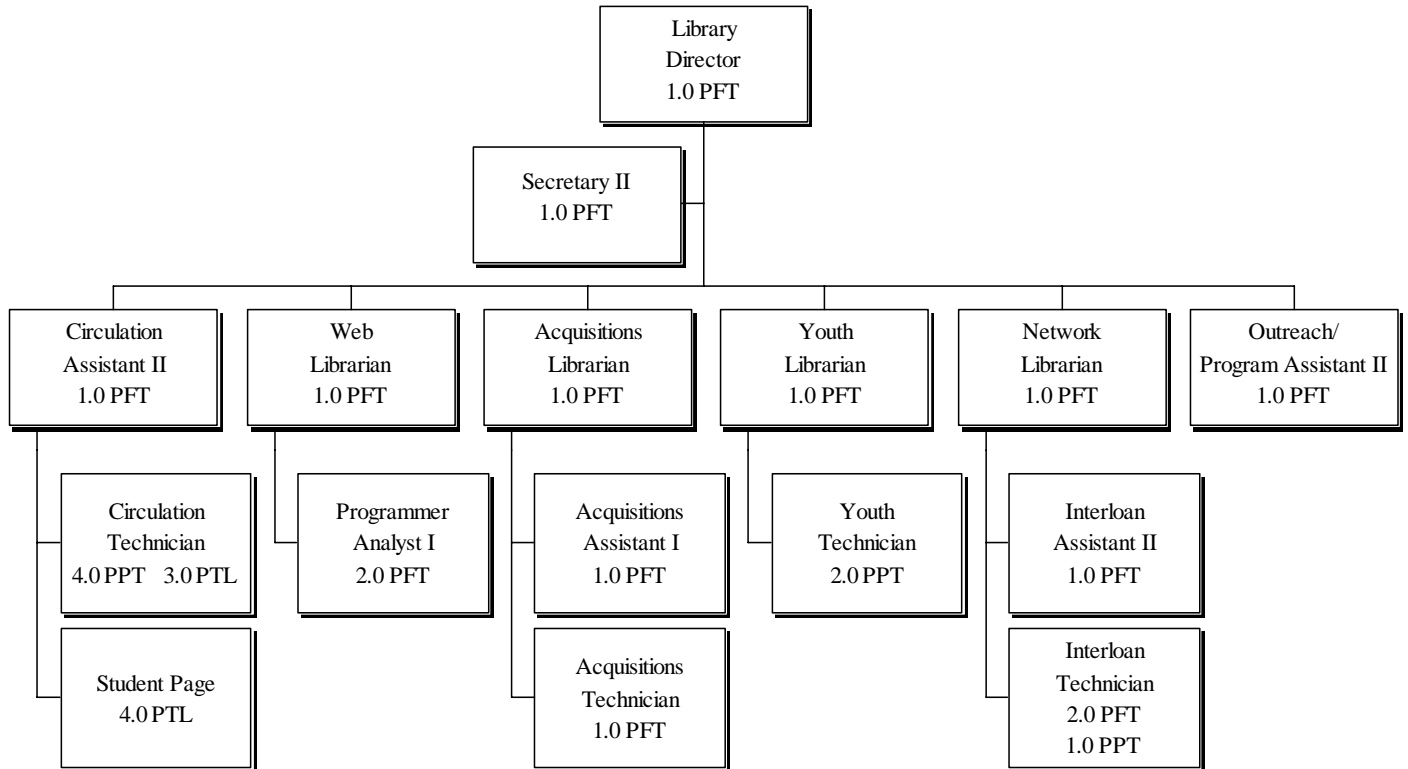
Percent of library users expressing satisfaction with library services (as measured by ongoing online surveys and user feedback forms)	80%	N/A	80%	80%	80%
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## FUNCTIONAL ORGANIZATION CHART



# LIBRARIES

## STAFFING ORGANIZATION CHART



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



# LIBRARIES

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Grants:</b>						
Library Assistant II	0.25	\$ 12,600	0.25	\$ 13,200	-	\$ -
Assistant Library Technician	1.58	51,600	1.58	54,000	1.58	53,300
Benefits	-	40,800	-	47,600	-	36,300
<b>Total</b>	<b><u>1.83</u></b>	<b><u>105,000</u></b>	<b><u>1.83</u></b>	<b><u>114,800</u></b>	<b><u>1.58</u></b>	<b><u>89,600</u></b>
<b>Operations:</b>						
Library Director	1.00	75,100	1.00	79,900	1.00	79,900
Librarian	4.00	224,700	4.00	233,200	4.00	233,200
Library Assistant II	2.75	128,700	2.75	135,200	3.00	148,400
Library Assistant I	1.00	45,300	1.00	46,600	1.00	46,600
DP Programmer/Analyst	2.00	114,100	2.00	119,700	2.00	119,700
Secretary II	1.00	38,400	1.00	40,000	1.00	40,000
Assistant Library Technician	6.95	233,400	6.95	244,300	7.10	240,900
Clerical Aid	1.19	18,700	1.19	19,300	1.04	18,800
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	480,600	-	562,300	-	521,100
Vacancy Factor	-	(13,500)	-	(14,700)	-	(14,400)
<b>Total</b>	<b><u>19.89</u></b>	<b><u>1,348,400</u></b>	<b><u>19.89</u></b>	<b><u>1,468,700</u></b>	<b><u>20.14</u></b>	<b><u>1,437,100</u></b>
<b>Total Budget</b>	<b><u>21.72</u></b>	<b><u>\$ 1,453,400</u></b>	<b><u>21.72</u></b>	<b><u>\$ 1,583,500</u></b>	<b><u>21.72</u></b>	<b><u>\$ 1,526,700</u></b>

# PARKS AND RECREATION

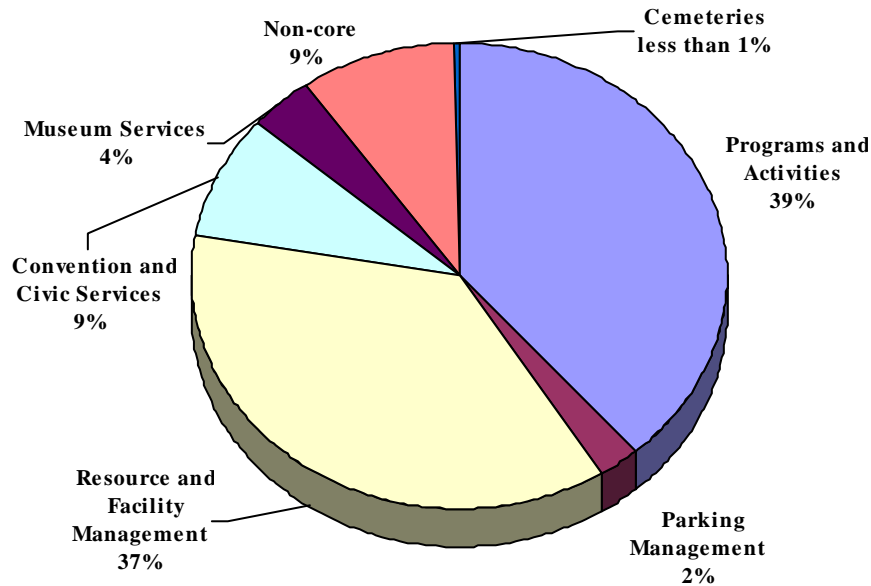
## MISSION STATEMENT

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

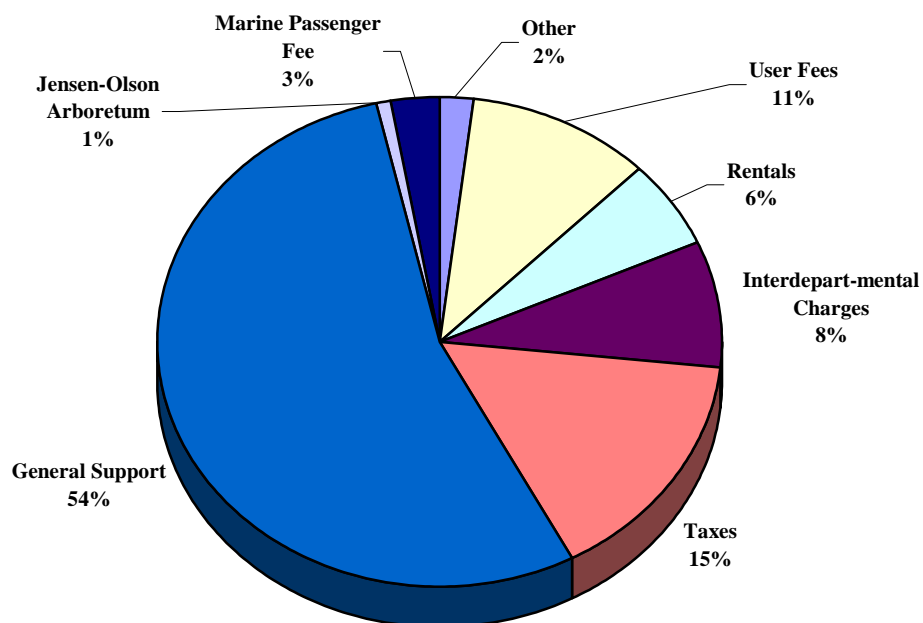
## FY08 BUDGET

**\$9,674,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,187,700	4,835,900	4,609,100	5,244,800	5,160,200
Commodities and Services	2,509,700	3,011,700	2,955,500	2,801,200	3,004,100
Capital Outlay	16,400	20,500	21,100	21,000	27,500
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	646,700	658,800	658,800	678,800	709,100
Marine Passenger Fee Funding	100,000	204,400	204,400	204,400	204,400
Dock	40,200	-	-	-	-
Youth Activities Grant Program:					
Community	257,800	250,000	250,000	250,000	250,000
School District	200,000	200,000	200,000	200,000	200,000
Interdepartmental Charges	29,800	36,000	36,000	38,300	38,300
Support to:					
Capital Projects	-	143,000	143,000	-	-
General Fund	-	23,600	23,600	-	80,500
<b>Total Expenditures</b>	<b>7,988,300</b>	<b>9,383,900</b>	<b>9,101,500</b>	<b>9,438,500</b>	<b>9,674,100</b>
<b>FUNDING SOURCES:</b>					
User Fees	997,800	1,027,900	958,600	1,075,900	1,038,700
Rentals	514,900	480,000	469,500	486,600	566,900
Sales	63,500	52,300	55,200	52,300	56,300
State Shared Revenue	130,000	122,000	122,000	-	-
State Grants	9,900	2,700	2,700	-	-
Ordinance Violations	11,200	8,800	8,100	8,800	6,800
Other Revenues	85,600	26,200	112,100	25,000	113,000
Interdepartmental Charges	716,200	715,400	707,200	708,800	800,800
Support from:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Hotel Tax-Centennial Hall	268,300	290,000	290,000	310,000	332,700
Hotel Tax-JCVB	646,700	658,800	658,800	678,800	709,100
General Fund	2,124,600	2,554,100	2,553,200	2,753,100	2,687,100
Roaded Service Area	1,832,100	2,478,000	2,292,900	2,564,700	2,526,600
Jensen-Olson Arboretum	-	19,600	19,600	-	80,500
Marine Passenger Fee	85,000	65,000	65,000	65,000	65,000
Marine Passenger Fee-JCVB	100,000	204,400	204,400	204,400	204,400
Dock	40,200	-	-	-	-
Fund Balance (To) From:					
Downtown Parking	10,900	116,500	127,700	7,600	40,900
Visitor Services	(98,600)	17,600	(12,800)	47,500	15,300
Jensen-Olson Arboretum	-	94,600	17,300	-	(20,000)
<b>Total Funding Sources</b>	<b>\$ 7,988,300</b>	<b>9,383,900</b>	<b>9,101,500</b>	<b>9,438,500</b>	<b>9,674,100</b>
<b>STAFFING</b>	<b>77.64</b>	<b>80.24</b>	<b>80.24</b>	<b>80.77</b>	<b>82.25</b>

# PARKS AND RECREATION

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>FUND BALANCES:</b>					
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	\$ 186,000	69,500	58,300	50,700	17,400
Visitor Services	\$ 177,800	160,200	190,600	143,100	175,300
Jensen-Olson Arboretum	\$ -	2,006,900	2,084,200	2,084,200	2,104,200

Recreation, Youth Center, City Museum, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Building Maintenance are components of the General Fund. See the Roaded Service Area and General Fund fund balances in the "Changes in Fund Balances" schedule.

## COMPARATIVES FOR ADMINISTRATION AND RECREATION

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,127,900	2,475,900	2,326,600	2,681,300	2,615,300
Commodities and Services	868,200	969,600	887,400	961,100	1,036,300
Capital Outlay	16,400	14,000	14,600	14,000	20,500
Youth Activities Grant Program:					
Community	257,800	250,000	250,000	250,000	250,000
School District	200,000	200,000	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>3,470,300</b>	<b>3,909,500</b>	<b>3,678,600</b>	<b>4,106,400</b>	<b>4,122,100</b>
<b>FUNDING SOURCES:</b>					
User Fees	691,400	743,200	688,900	751,700	737,200
Rentals	289,300	260,800	259,000	260,800	328,800
Sales	9,600	11,300	9,000	11,300	11,300
Ordinance Violations	4,500	500	3,000	500	500
Other Revenue	85,600	26,200	36,300	25,000	25,000
Interdepartmental Charge	40,100	40,000	40,000	42,400	42,700
State Shared Revenue	57,800	56,800	56,800	-	-
State Grants	9,900	2,700	2,700	-	-
Support From:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Roaded Service Area	1,832,100	2,318,000	2,132,900	2,564,700	2,526,600
<b>Total Funding Sources</b>	<b>\$ 3,470,300</b>	<b>3,909,500</b>	<b>3,678,600</b>	<b>4,106,400</b>	<b>4,122,100</b>
<b>STAFFING:</b>	<b>46.72</b>	<b>46.72</b>	<b>46.72</b>	<b>46.72</b>	<b>46.61</b>

# PARKS AND RECREATION

## COMPARATIVES FOR BUILDING MAINTENANCE

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 791,100	872,300	832,500	952,200	907,900
Janitorial Services	287,100	291,400	300,400	301,600	397,700
Commodities and Services	545,500	669,400	700,100	612,600	609,500
<b>Total Expenditures</b>	<b>1,623,700</b>	<b>1,833,100</b>	<b>1,833,000</b>	<b>1,866,400</b>	<b>1,915,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	635,600	638,500	630,300	628,600	706,500
State Shared Revenue	25,700	25,800	25,800	-	-
Support from:					
Marine Passenger Fee	60,000	65,000	65,000	65,000	65,000
General Fund	902,400	1,103,800	1,111,900	1,172,800	1,143,600
<b>Total Funding Sources</b>	<b>\$ 1,623,700</b>	<b>1,833,100</b>	<b>1,833,000</b>	<b>1,866,400</b>	<b>1,915,100</b>
<b>STAFFING</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>

## COMPARATIVES FOR PARKS AND LANDSCAPE

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 909,100	1,060,400	1,049,900	1,143,900	1,189,100
Commodities and Services	291,100	517,300	516,600	356,500	382,200
<b>Total Expenditures</b>	<b>1,200,200</b>	<b>1,577,700</b>	<b>1,566,500</b>	<b>1,500,400</b>	<b>1,571,300</b>
<b>FUNDING SOURCES:</b>					
User Fees	48,100	54,100	51,900	54,100	52,500
Rentals	14,000	13,200	13,200	13,200	13,200
Interdepartmental Charges	40,500	36,900	36,900	37,800	51,600
State Shared Revenue	35,400	28,600	28,600	-	-
Support from:					
Marine Passenger Fee	25,000	-	-	-	-
Roaded Service Area	-	160,000	160,000	-	-
Jensen-Olson Arboretum	-	19,600	19,600	-	80,500
General Fund	1,037,200	1,265,300	1,256,300	1,395,300	1,373,500
<b>Total Funding Sources</b>	<b>\$ 1,200,200</b>	<b>1,577,700</b>	<b>1,566,500</b>	<b>1,500,400</b>	<b>1,571,300</b>
<b>STAFFING</b>	<b>15.25</b>	<b>16.11</b>	<b>16.11</b>	<b>15.78</b>	<b>17.34</b>

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Support to:					
General Fund	\$ -	23,600	23,600	-	80,500
Capital Projects	-	71,000	71,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>94,600</b>	<b>94,600</b>	<b>-</b>	<b>80,500</b>
<b>FUNDING SOURCES:</b>					
Rental	-	-	1,500	-	12,500
Interest Income	-	-	75,800	-	88,000
Fund Balance From (To)	-	94,600	17,300	-	(20,000)
	<b>\$ -</b>	<b>94,600</b>	<b>94,600</b>	<b>-</b>	<b>80,500</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>2,006,900</b>	<b>2,084,200</b>	<b>2,084,200</b>	<b>2,104,200</b>

## COMPARATIVES FOR VISITOR SERVICES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 341,200	405,300	378,600	443,300	424,700
Commodities and Services	369,500	392,300	388,200	400,100	404,300
Capital Outlay	-	6,500	6,500	7,000	7,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council					
Hotel Tax Funding	646,700	658,800	658,800	678,800	709,100
Marine Passenger Fee Funding	100,000	204,400	204,400	204,400	204,400
Dock	40,200	-	-	-	-
<b>Total Expenditures</b>	<b>1,497,600</b>	<b>1,667,300</b>	<b>1,636,500</b>	<b>1,733,600</b>	<b>1,749,500</b>
<b>FUNDING SOURCES:</b>					
User Fees	79,900	54,000	57,800	54,000	60,300
State Shared Revenue	10,500	10,200	10,200	-	-
Sales	53,900	41,000	46,200	41,000	45,000
Rentals	211,600	206,000	195,800	212,600	212,400
Ordinance Violations	100	300	1,100	300	300
Support From:					
General Fund for Centennial Hall	185,000	185,000	185,000	185,000	170,000
Hotel Tax for Centennial Hall	268,300	290,000	290,000	310,000	332,700
Hotel Tax for JCVB	646,700	658,800	658,800	678,800	709,100
Marine Passenger Fee for JCVB	100,000	204,400	204,400	204,400	204,400
Dock	40,200	-	-	-	-
Fund Balance (To) From	(98,600)	17,600	(12,800)	47,500	15,300
<b>Total Funding Sources</b>	<b>\$ 1,497,600</b>	<b>1,667,300</b>	<b>1,636,500</b>	<b>1,733,600</b>	<b>1,749,500</b>
<b>STAFFING</b>	<b>7.13</b>	<b>7.16</b>	<b>7.16</b>	<b>7.13</b>	<b>7.16</b>
<b>FUND BALANCE</b>	<b>\$ 177,800</b>	<b>160,200</b>	<b>190,600</b>	<b>143,100</b>	<b>175,300</b>

# PARKS AND RECREATION

## COMPARATIVES FOR DOWNTOWN PARKING

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 18,400	22,000	21,500	24,100	23,200
Commodities and Services	148,300	171,700	162,800	169,300	174,100
Interdepartmental Charges	29,800	36,000	36,000	38,300	38,300
Support to Capital Projects	-	72,000	72,000	-	-
<b>Total Expenditures</b>	<b>196,500</b>	<b>301,700</b>	<b>292,300</b>	<b>231,700</b>	<b>235,600</b>
<b>FUNDING SOURCES:</b>					
Parking Lease Revenue	178,400	176,600	160,000	216,100	188,700
State Shared Revenue	600	600	600	-	-
Ordinance Violations	6,600	8,000	4,000	8,000	6,000
Fund Balance From	10,900	116,500	127,700	7,600	40,900
<b>Total Funding Sources</b>	<b>\$ 196,500</b>	<b>301,700</b>	<b>292,300</b>	<b>231,700</b>	<b>235,600</b>
<b>STAFFING</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>
<b>FUND BALANCE</b>	<b>\$ 186,000</b>	<b>69,500</b>	<b>58,300</b>	<b>50,700</b>	<b>17,400</b>

## BUDGET HIGHLIGHTS

The Parks and Recreation FY08 Adopted Budget is an increase of \$235,600 (2.5%) over the FY08 Approved Budget.

### The significant budgetary changes include:

- Commodities and Services increased \$202,900 (7.2%) due to heating oil, gasoline, and diesel costs increases.
- Interdepartmental charges as a funding source increased \$92,000 (13.0%) due to increased Building Maintenance charges to the City's self-funded operations.
- The Jensen-Olson Arboretum is a separate accounting fund, which will record the principal bequest from Ms. Carolyn Jensen and all interest earned on the principal. Costs associated with maintaining the arboretum will be recorded in the Parks Maintenance budget (part of the General Fund). Interest earned on the fund principal will be used to offset the costs associated with maintaining the arboretum.

# 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	20/100	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	33,900/82,800	30,700/87,000	30,500/85,000	31,000/85,000
	42%	41%	35%	36%	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

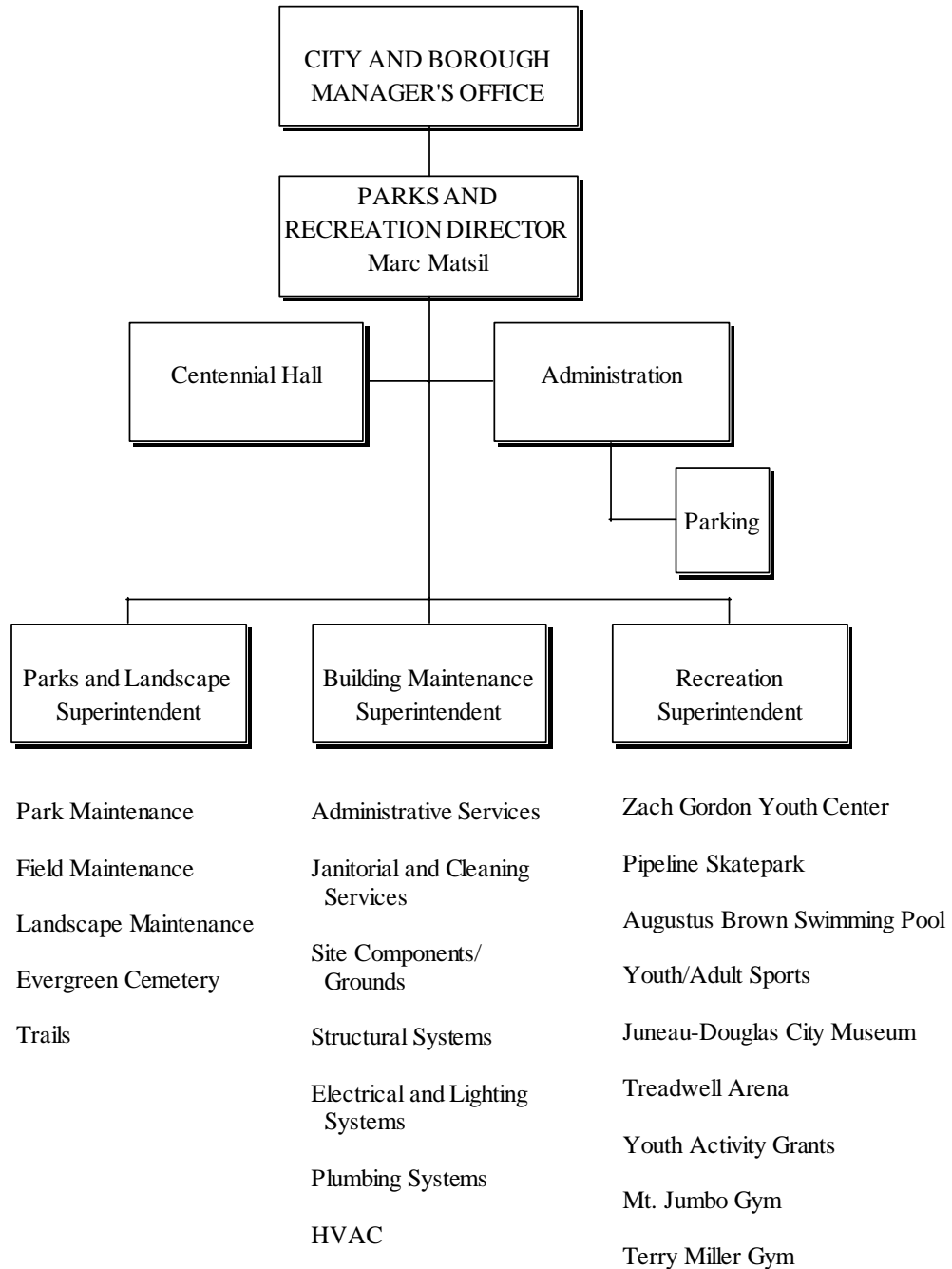
### CEMETERIES

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

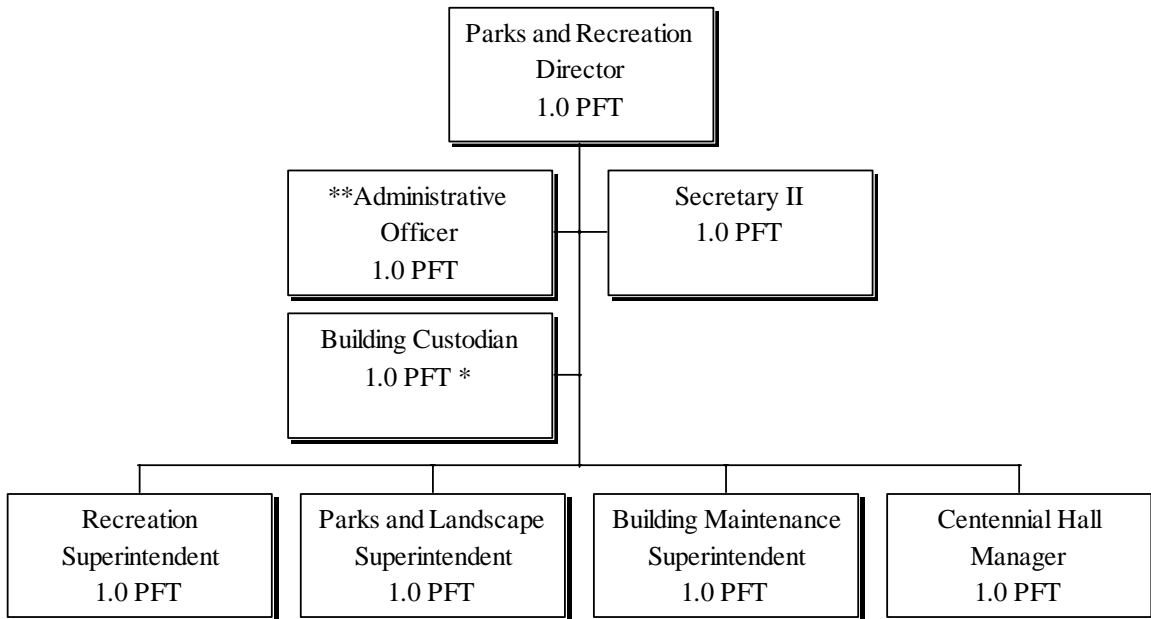
## FUNCTIONAL ORGANIZATION CHART



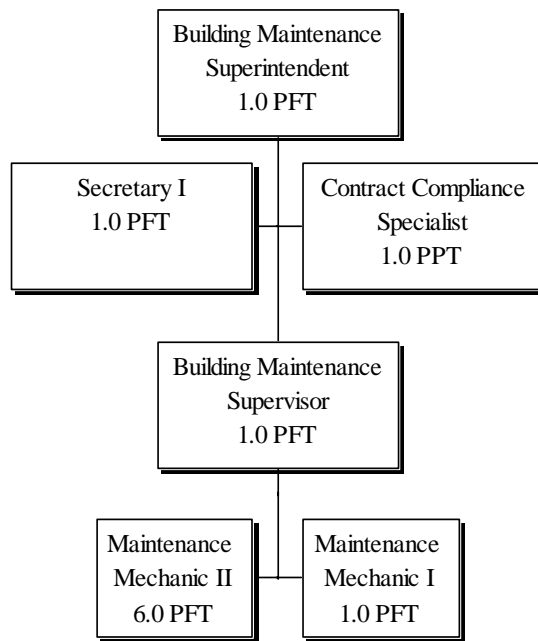
# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS

### ADMINISTRATION



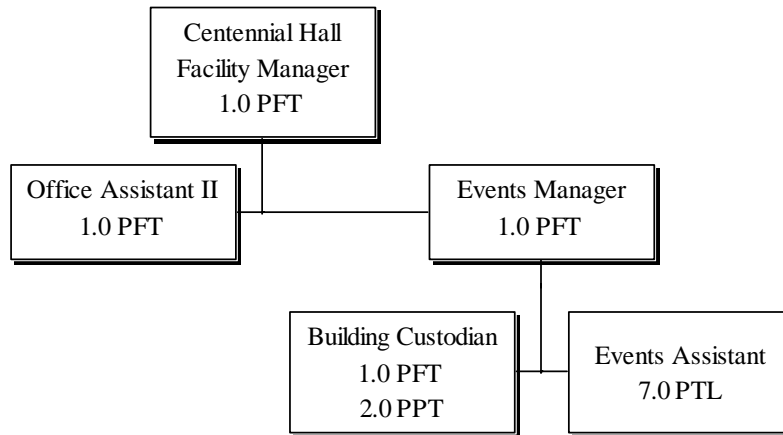
### BUILDING MAINTENANCE DIVISION



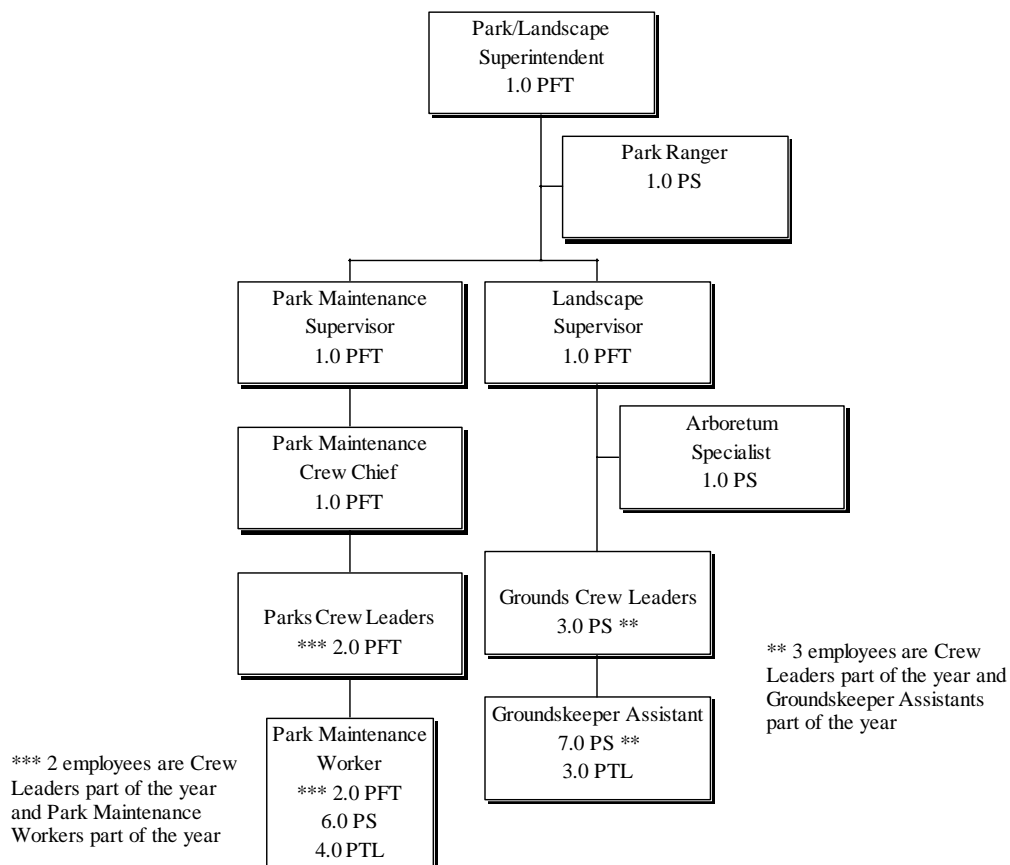
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



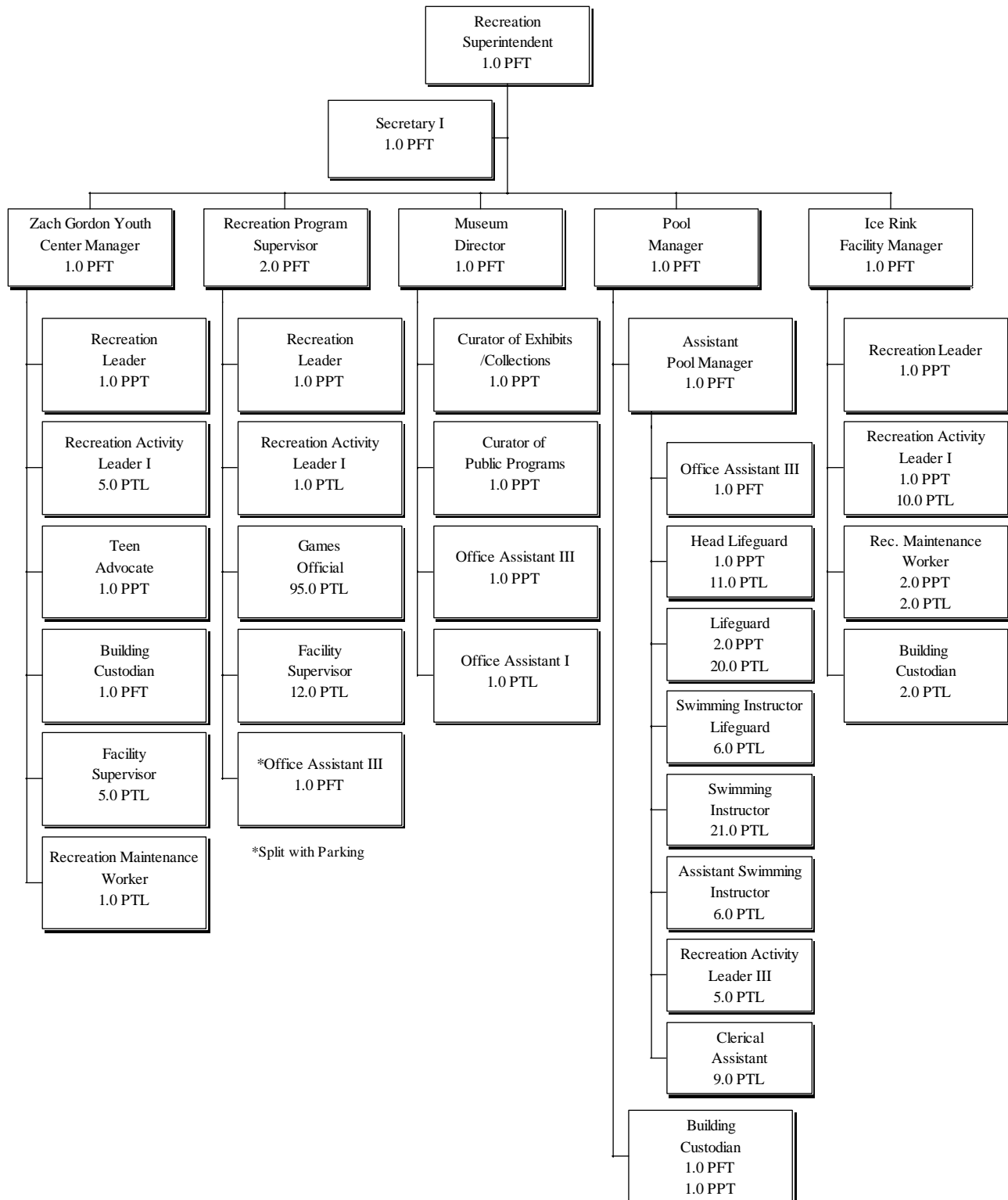
## PARKS AND LANDSCAPE MAINTENANCE



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

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Parks and Recreation Director	1.00	\$ 99,100	1.00	\$ 103,300	1.00	\$ 103,300
Administrative Officer	0.95	52,400	0.95	52,400	0.95	56,200
Building Custodian	1.00	32,000	1.00	34,000	1.00	37,800
Secretary II	1.00	35,500	1.00	37,700	1.00	31,800
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	118,800	-	138,800	-	127,200
Vacancy Factor	-	(3,400)	-	(3,700)	-	(3,600)
<b>Total</b>	<b><u>3.95</u></b>	<b><u>338,400</u></b>	<b><u>3.95</u></b>	<b><u>366,500</u></b>	<b><u>3.95</u></b>	<b><u>356,700</u></b>
<b>Recreation:</b>						
Recreation Superintendent	1.00	74,200	1.00	78,900	1.00	78,900
Recreation Supervisor	2.00	105,500	2.00	110,400	2.00	110,400
Secretary II	1.00	34,900	1.00	37,100	1.00	40,000
Facility Supervisors	3.52	66,000	3.52	68,200	3.34	64,400
Recreation Activity Leader I	0.22	4,600	0.22	4,700	-	-
Recreation Leader	0.83	24,900	0.83	26,300	1.00	32,900
Office Assistant III	0.66	20,200	0.66	21,500	0.66	21,500
Benefits	-	165,500	-	192,900	-	182,400
Vacancy Factor	-	(4,000)	-	(4,300)	-	(4,300)
<b>Total</b>	<b><u>9.23</u></b>	<b><u>491,800</u></b>	<b><u>9.23</u></b>	<b><u>535,700</u></b>	<b><u>9.00</u></b>	<b><u>526,200</u></b>
<b>Swimming Pool:</b>						
Pool Manager	1.00	62,800	1.00	64,600	1.00	64,600
Assistant Pool Manager	1.00	52,200	1.00	54,300	1.00	54,300
Building Custodian	1.56	44,900	1.56	46,700	1.56	46,700
Head Guards	1.95	61,800	1.95	64,200	1.95	65,700
Lifeguards	3.21	88,500	3.21	93,000	3.21	92,500
Swim Instructors	1.63	44,300	1.63	45,500	1.63	45,500
Swim Instructors/Lifeguards	0.52	14,200	0.52	14,500	0.52	15,000
Assistant Swim Instructors	0.23	4,800	0.23	5,000	0.23	5,000
Recreation Activity Leader III	0.20	5,300	0.20	5,600	0.20	5,600
Office Assistant III	1.00	33,400	1.00	35,100	1.00	35,100
Clerical Assistants	1.55	26,700	1.55	27,400	1.55	27,500
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Overtime	-	7,900	-	8,100	-	8,100
Benefits	-	207,300	-	238,100	-	217,200
Vacancy Factor	-	(6,400)	-	(6,800)	-	(6,600)
<b>Total</b>	<b><u>13.85</u></b>	<b><u>\$ 653,000</u></b>	<b><u>13.85</u></b>	<b><u>\$ 700,600</u></b>	<b><u>13.85</u></b>	<b><u>\$ 681,500</u></b>

# PARKS AND RECREATION

## STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Youth Center:</b>						
Youth Center Manager	1.00	\$ 60,100	1.00	\$ 63,000	1.00	\$ 63,000
Recreation Leader	0.88	25,100	0.88	26,500	0.88	26,700
Recreation Activity Leader I	1.10	23,800	1.10	24,500	1.10	24,700
Teen Health Advocate	0.88	28,900	0.88	30,500	0.88	28,900
Building Custodian	1.00	32,300	1.00	33,600	1.00	33,600
Facility Supervisors	1.16	22,900	1.16	23,600	1.16	23,700
Program Service Aide	0.20	3,400	0.20	3,500	0.20	3,500
Recreation Maintenance Worker	0.20	6,200	0.20	6,400	0.20	6,400
Shift Differential	-	1,800	-	1,800	-	1,800
Benefits	-	102,900	-	119,000	-	109,900
Vacancy Factor	-	(3,100)	-	(3,300)	-	(3,200)
<b>Total</b>	<b><u>6.42</u></b>	<b><u>304,300</u></b>	<b><u>6.42</u></b>	<b><u>329,100</u></b>	<b><u>6.42</u></b>	<b><u>319,000</u></b>
<b>City Museum:</b>						
Museum Curator	1.00	51,400	1.00	54,700	1.00	56,500
Curator of Public Programs	0.88	36,500	0.88	38,600	0.88	38,700
Curator of Collections & Exhibits	0.88	39,600	0.88	41,900	1.00	44,800
Office Assistant III	0.93	31,800	0.93	32,600	0.93	32,700
Office Assistant I	0.39	9,500	0.39	9,900	0.39	9,900
Overtime	-	600	-	700	-	700
Benefits	-	98,900	-	115,600	-	109,300
<b>Total</b>	<b><u>4.08</u></b>	<b><u>268,300</u></b>	<b><u>4.08</u></b>	<b><u>294,000</u></b>	<b><u>4.20</u></b>	<b><u>292,600</u></b>
<b>Ice Rink:</b>						
Facility Manager	1.00	57,500	1.00	59,400	1.00	63,400
Recreation Leader	1.00	30,100	1.00	32,000	1.00	33,100
Recreation Activity Leader I	4.10	88,700	4.10	93,300	4.10	91,800
Building Custodian	0.99	28,400	0.99	29,600	0.99	28,200
Recreation Maintenance Worker	2.10	69,600	2.10	73,800	2.10	67,800
Shift Differential	-	8,600	-	8,600	-	8,600
Overtime	-	8,100	-	8,500	-	8,500
Benefits	-	133,400	-	154,700	-	142,300
Vacancy Factor	-	(4,200)	-	(4,500)	-	(4,400)
<b>Total</b>	<b><u>9.19</u></b>	<b><u>420,200</u></b>	<b><u>9.19</u></b>	<b><u>455,400</u></b>	<b><u>9.19</u></b>	<b><u>439,300</u></b>
<b>Total Budget</b>	<b><u>46.72</u></b>	<b><u>\$ 2,476,000</u></b>	<b><u>46.72</u></b>	<b><u>\$ 2,681,300</u></b>	<b><u>46.61</u></b>	<b><u>\$ 2,615,300</u></b>

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

# PARKS AND RECREATION

## STAFFING DETAIL, BUILDING MAINTENANCE

	FY07		FY08		FY08	
	Amended		Approved		Adopted	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
<b>CLASS TITLE:</b>						
Facilities Superintendent	1.00	\$ 76,400	1.00	\$ 80,000	1.00	\$ 81,100
Building Maintenance Supervisor	1.00	61,000	1.00	63,000	1.00	63,200
Contract Specialist	0.75	41,400	0.75	43,400	0.75	32,700
Maintenance Mechanic II	6.00	290,500	6.00	305,000	6.00	307,300
Maintenance Mechanic I	1.00	41,700	1.00	44,200	1.00	41,300
Secretary I	1.00	35,400	1.00	37,400	1.00	37,500
Shift Differential	-	-	-	-	-	20,000
Overtime	-	26,600	-	26,800	-	6,900
Benefits	-	308,000	-	362,000	-	327,000
Vacancy Factor	-	(8,700)	-	(9,600)	-	(9,100)
<b>Total Budget</b>	<b>10.75</b>	<b>\$ 872,300</b>	<b>10.75</b>	<b>\$ 952,200</b>	<b>10.75</b>	<b>\$ 907,900</b>



# PARKS AND RECREATION

## STAFFING DETAIL, PARKS AND LANDSCAPE

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Park Maintenance:</b>						
Park/Landscape Superintendent	0.55	\$ 44,800	0.55	\$ 46,100	0.55	\$ 46,100
Park Maint. Supervisor	1.00	56,600	1.00	60,400	1.00	60,200
Park Maintenance Crew Chief	1.00	44,300	1.00	47,500	1.00	45,600
Parks Crew Leader	1.00	38,600	1.00	41,500	1.00	41,400
Park Ranger	0.50	19,400	0.50	20,000	0.50	20,400
Park Maintenance Worker	4.86	168,000	4.86	176,400	4.84	180,700
Shift Differential	-	8,200	-	8,200	-	8,200
Overtime	-	9,000	-	9,500	-	9,500
Benefits	-	216,700	-	254,400	-	231,500
Vacancy Factor	-	(6,100)	-	(6,600)	-	(6,500)
<b>Total before amendment</b>	<b>8.91</b>	<b>599,500</b>	<b>8.91</b>	<b>657,400</b>	<b>8.89</b>	<b>637,100</b>
<b>Amendment (1) &amp; (2)</b>						
Park Maintenance Worker	(0.02)	-	-	-	0.12	4,200
Benefits	-	-	-	-	-	2,700
<b>Total after amendment</b>	<b>8.89</b>	<b>599,500</b>	<b>8.91</b>	<b>657,400</b>	<b>9.01</b>	<b>644,000</b>
<b>Landscape:</b>						
Park/Landscape Superintendent	0.45	36,700	0.45	37,700	0.45	37,700
Landscape Supervisor	1.00	61,400	1.00	64,400	1.00	64,400
Grounds Leader	1.37	57,300	1.37	59,700	1.37	59,500
Groundskeeper Assistant	3.50	115,800	3.50	121,300	3.50	119,100
Overtime	-	800	-	900	-	900
Benefits	-	144,700	-	166,500	-	154,200
Vacancy Factor	-	(4,500)	-	(4,900)	-	(4,800)
<b>Total before amendment</b>	<b>6.32</b>	<b>412,200</b>	<b>6.32</b>	<b>445,600</b>	<b>6.32</b>	<b>431,000</b>
<b>Amendment (2)</b>						
Groundskeeper Assistant	-	-	-	-	0.33	10,500
Benefits	-	-	-	-	-	1,000
<b>Total after amendment</b>	<b>6.32</b>	<b>412,200</b>	<b>6.32</b>	<b>445,600</b>	<b>6.65</b>	<b>442,500</b>
<b>Arboretum (3):</b>						
Arboretum Manager	0.55	22,100	0.55	23,200	1.00	50,600
Groundskeeper Assistant	0.35	11,900	-	-	0.68	21,600
Benefits	-	14,700	-	17,700	-	30,400
<b>Total</b>	<b>0.90</b>	<b>48,700</b>	<b>0.55</b>	<b>40,900</b>	<b>1.68</b>	<b>102,600</b>
<b>Total Budget</b>	<b>16.11</b>	<b>\$ 1,060,400</b>	<b>15.78</b>	<b>\$ 1,143,900</b>	<b>17.34</b>	<b>\$ 1,189,100</b>

(1) During FY07, Parks Maintenance had a staffing reorganization which resulted in a decrease in Park Maintenance Worker FTE's.

(2) Parks and Landscape has taken over maintenance of Wayside Park and the Juneau Police Station grounds.

(3) In FY07, the CBJ received a large tract of land, the Jensen-Olson Arboretum, as an addition to its park system. The expenses associated with the arboretum are largely funded by an endowment. The conditions of the endowment require a full-time Arboretum Manager live on the premises and that the grounds be maintained in their current condition..

# PARKS AND RECREATION

## STAFFING DETAIL, DOWNTOWN PARKING

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Administrative Officer	0.05	\$ 2,800	0.05	\$ 3,000	0.05	\$ 3,000
Office Assistant III	0.34	10,600	0.34	11,000	0.34	11,000
Benefits	-	8,600	-	10,100	-	9,200
<b>Total Budget</b>	<b>0.39</b>	<b>\$ 22,000</b>	<b>0.39</b>	<b>\$ 24,100</b>	<b>0.39</b>	<b>\$ 23,200</b>

## STAFFING DETAIL, VISITOR SERVICES

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Centennial Hall Facility Manager	1.00	\$ 59,900	1.00	\$ 63,700	1.00	\$ 61,700
Building Custodian	2.66	83,000	2.66	87,000	2.66	85,900
Events Manager	1.00	41,300	1.00	43,900	1.00	42,400
Events Assistant	1.47	35,500	1.47	36,600	1.50	37,100
Office Assistant II	1.00	29,600	1.00	31,500	1.00	29,500
Shift Differential & Lead Worker	-	8,700	-	8,700	-	14,800
Overtime	-	9,100	-	9,600	-	9,600
Benefits	-	142,300	-	166,700	-	148,400
Vacancy Factor	-	(4,100)	-	(4,400)	-	(4,700)
<b>Total before amendment</b>	<b>7.13</b>	<b>405,300</b>	<b>7.13</b>	<b>443,300</b>	<b>7.16</b>	<b>424,700</b>
<b>Amendment</b>						
Events Assistant (1)	0.03	-	-	-	-	-
<b>Total after amendment</b>	<b>7.16</b>	<b>\$ 405,300</b>	<b>7.13</b>	<b>\$ 443,300</b>	<b>7.16</b>	<b>\$ 424,700</b>

(1) The increase in Events Assistants was added to better serve the needs of Centennial Hall's customers.

# NOTES

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This page has been left for notes.

# POLICE

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## MISSION STATEMENT

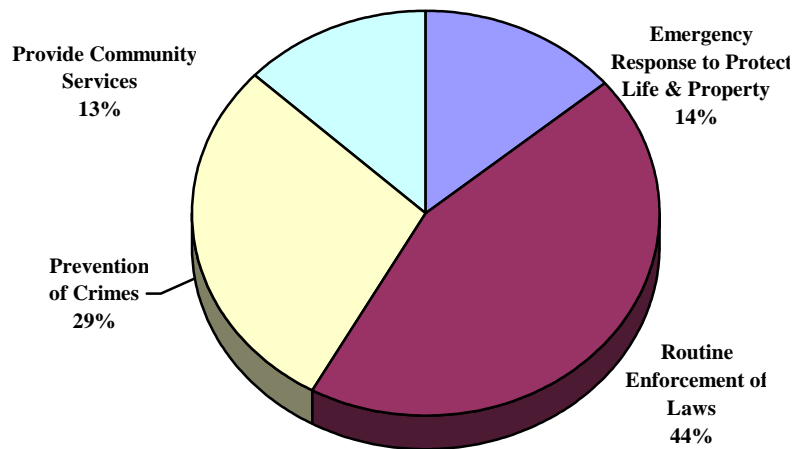
The mission of the Juneau Police Department, in partnership with the people of Juneau, is to make our city a place where people can live safely and without fear.

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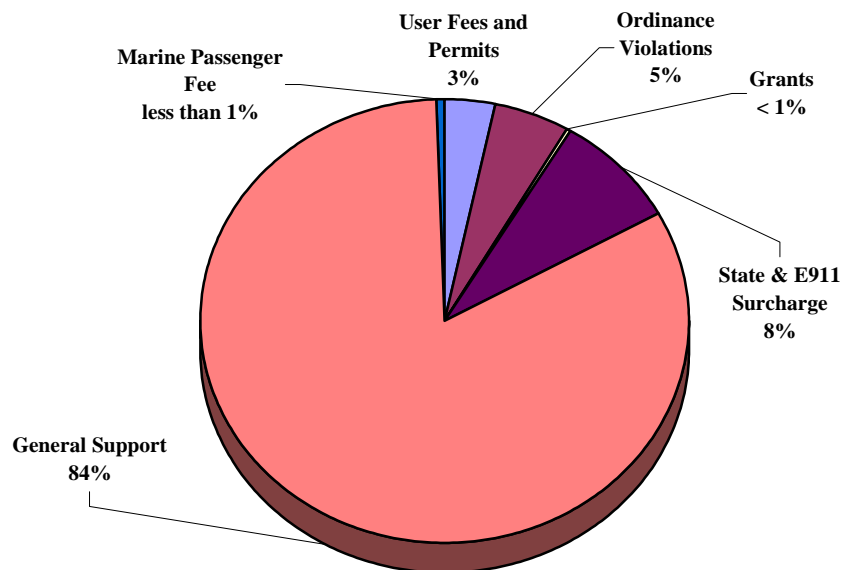
## FY08 BUDGET

**\$11,517,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 7,256,100	8,532,900	7,692,800	9,422,800	8,841,700
Commodities and Services	2,267,800	2,443,900	2,504,300	2,380,200	2,675,400
Capital Outlay	12,800	-	-	-	-
<b>Total Expenditures</b>	<b>9,536,700</b>	<b>10,976,800</b>	<b>10,197,100</b>	<b>11,803,000</b>	<b>11,517,100</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	417,400	368,600	350,500	372,700	388,400
Ordinance Violations	506,200	547,000	582,400	547,000	575,100
State Shared Revenue	236,000	258,400	258,400	-	-
State Grants	34,800	109,700	89,700	34,800	34,800
Federal Grants	1,200	9,900	8,100	8,300	8,300
State Surcharge	37,800	38,600	38,000	38,600	38,600
E911 Surcharge	328,200	337,300	554,000	347,400	912,000
Support from:					
Marine Passenger Fee	28,000	60,000	60,000	60,000	50,000
Roaded Service Area	7,947,100	9,247,300	8,256,000	10,394,200	9,509,900
<b>Total Funding Sources</b>	<b>\$ 9,536,700</b>	<b>10,976,800</b>	<b>10,197,100</b>	<b>11,803,000</b>	<b>11,517,100</b>
<b>STAFFING</b>	<b>88.00</b>	<b>92.00</b>	<b>92.00</b>	<b>92.00</b>	<b>92.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY08 Adopted Budget reflects a decrease of \$285,900 (2.4%) from the FY08 Approved Budget.

### The significant budgetary changes are:

- Personnel Services decreased \$581,100 (6.2%) due to a decrease in the PERS rate and staff turnover.
- E911 surcharge revenue increase from \$0.75/line to \$1.90/line effective beginning the March 2007 billing cycle. This is anticipated to result in an increase of \$564,600 (162.5%). This revenue is specifically used to offset E911 expenditures, which account for the majority of the increase in the Commodities and Services expenditure category. The E911 system will be significantly improved in FY08 to allow for better and more rapid response to emergencies.

# POLICE

## CORE SERVICES

### Emergency Response to Protect Life and Property

**Includes:** Respond to emergency calls for service

**Services Provided to:** All citizens of Juneau

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<b>Key Measures</b>					
Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls)	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

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
<b>Key Measures</b>					
Percentage of cases cleared	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
Number of pedestrian accidents in downtown area per number of tourists.	.000006	.000002	.000004	.000004	.000004
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%
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%
Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time	93	94	95	95	95

### Prevention of Crime

**Includes:** Public education; establish community partnerships

**Services Provided to:** All citizens of Juneau

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

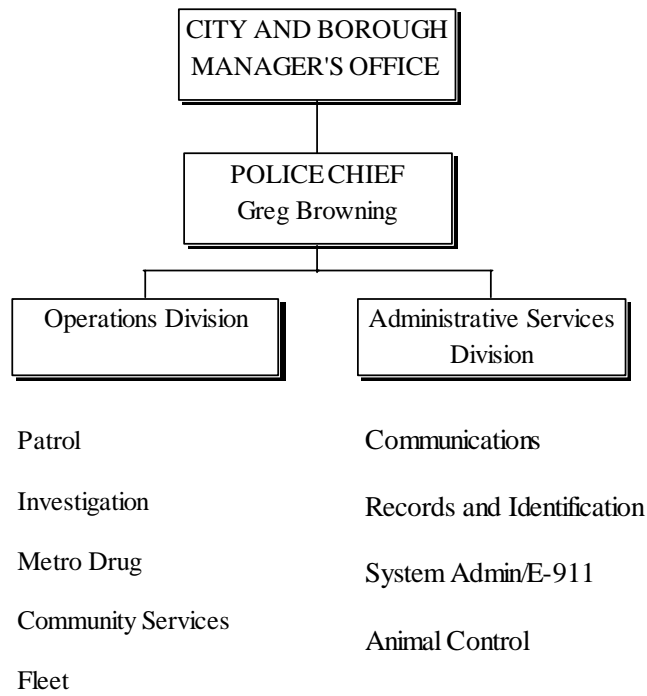
**Includes:** Problem-solving and customer service; provide non-criminal public information

**Services Provided to:** All citizens of Juneau

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

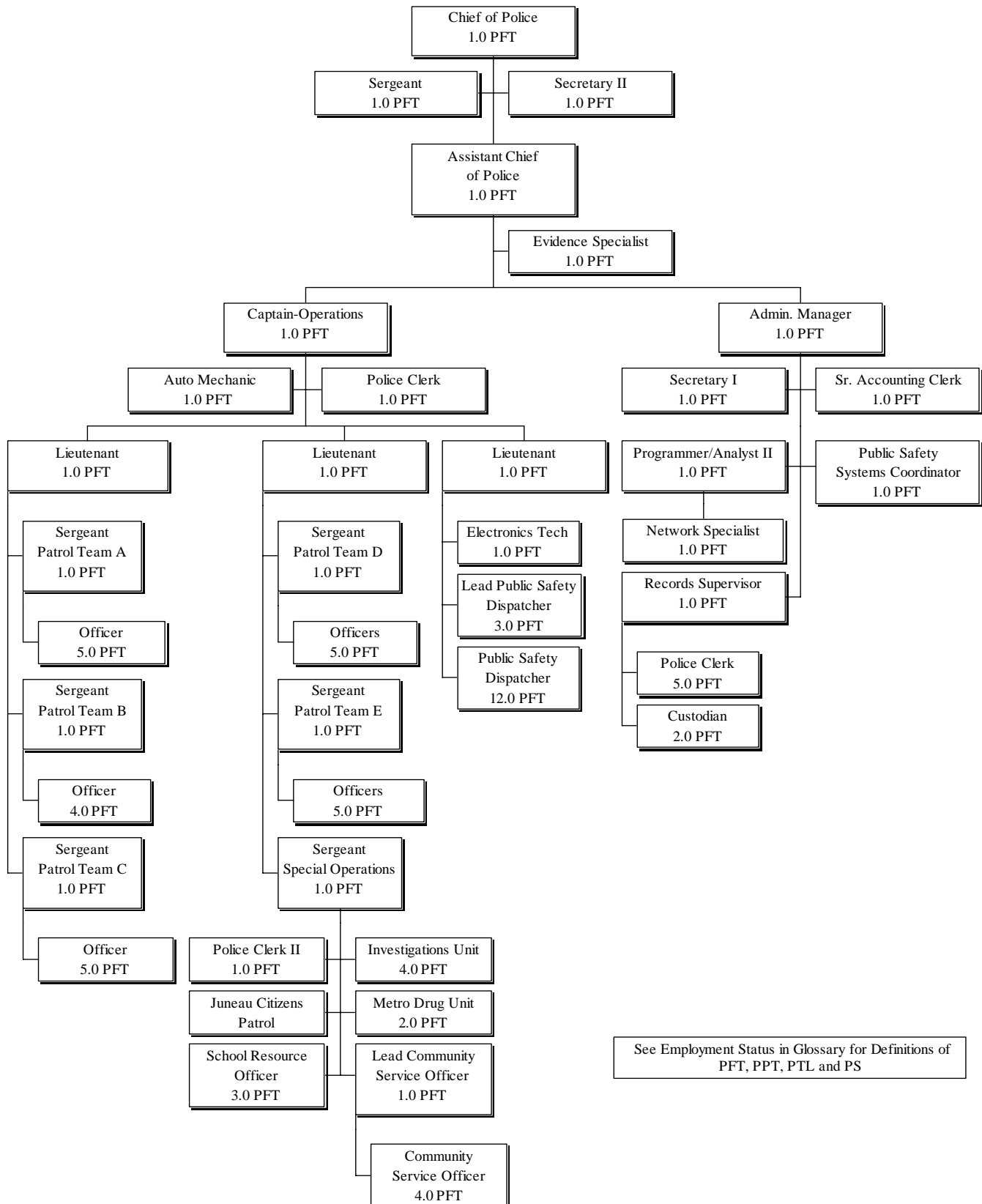
# POLICE

## FUNCTIONAL ORGANIZATION CHART



# POLICE

## STAFFING ORGANIZATION CHART





# POLICE

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Chief	1.00	\$ 104,800	1.00	\$ 106,000	1.00	\$ 107,000
Assistant Chief	1.00	95,600	1.00	99,800	1.00	96,400
Administrative Manager	1.00	63,400	1.00	67,400	1.00	67,700
Sergeant	-	-	-	-	1.00	55,600
Secretary II	1.00	44,800	1.00	46,600	1.00	37,800
Secretary I	1.00	38,900	1.00	40,400	1.00	35,200
Evidence/Property Specialist	1.00	50,200	1.00	52,000	1.00	51,900
Building Custodians	2.00	71,200	2.00	74,000	2.00	73,900
Telecommunications Specialist	1.00	49,700	1.00	52,800	-	-
Electronics Technician	-	-	-	-	1.00	53,200
Programmer/Analyst	0.50	34,300	0.50	35,400	0.50	35,400
Network Specialist	1.00	53,100	1.00	56,400	1.00	56,400
Senior Accounting Clerk	1.00	40,300	1.00	41,800	1.00	41,800
Overtime	-	11,100	-	11,700	-	11,700
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	352,200	-	412,400	-	373,600
Vacancy Factor	-	(9,900)	-	(10,800)	-	(10,000)
<b>Total</b>	<b>11.50</b>	<b>1,003,600</b>	<b>11.50</b>	<b>1,089,800</b>	<b>12.50</b>	<b>1,091,500</b>
<b>Patrol:</b>						
Captain	1.00	92,200	1.00	93,100	1.00	93,900
Lieutenant	2.00	156,500	2.00	207,500	2.00	160,100
Sergeant	4.00	253,800	4.00	263,600	5.00	375,100
Officers	29.00	1,756,800	29.00	1,805,600	28.00	1,644,700
Overtime	-	409,200	-	414,700	-	414,700
Standby pay	-	4,000	-	4,000	-	4,000
Shift Differential	-	59,400	-	59,400	-	59,400
Benefits	-	1,276,200	-	1,503,500	-	1,303,500
Vacancy Factor	-	(38,800)	-	(42,200)	-	(40,000)
<b>Total before increment</b>	<b>36.00</b>	<b>3,969,300</b>	<b>36.00</b>	<b>4,309,200</b>	<b>36.00</b>	<b>4,015,400</b>
<b>Increment</b>						
Officers (1)	2.00	-	2.00	105,600	2.00	102,300
Overtime	-	-	-	11,900	-	11,900
Benefits	-	-	-	65,400	-	47,400
<b>Total after increment</b>	<b>38.00</b>	<b>\$ 3,969,300</b>	<b>38.00</b>	<b>\$ 4,492,100</b>	<b>38.00</b>	<b>\$ 4,177,000</b>

# POLICE

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
<b>CLASS TITLE:</b>						
<b>Investigation:</b>						
Sergeant	1.00	\$ 70,700	1.00	\$ 73,200	0.33	\$ 24,800
Investigators	4.00	266,500	4.00	272,300	4.00	272,100
Overtime	-	27,100	-	27,500	-	27,500
Standby pay	-	4,800	-	4,800	-	4,800
Benefits	-	176,900	-	205,500	-	165,800
Vacancy Factor	-	(5,400)	-	(5,700)	-	(4,800)
<b>Total</b>	<b>5.00</b>	<b>540,600</b>	<b>5.00</b>	<b>577,600</b>	<b>4.33</b>	<b>490,200</b>
<b>Metro Drug:</b>						
Sergeant	-	-	-	-	0.33	24,800
Officer	2.00	129,000	2.00	134,500	2.00	130,400
Secretary I	1.00	38,900	1.00	40,400	1.00	40,400
Overtime	-	16,500	-	16,900	-	16,900
Benefits	-	93,000	-	109,100	-	111,000
Vacancy Factor	-	(2,700)	-	(3,000)	-	(3,200)
<b>Total</b>	<b>3.00</b>	<b>274,700</b>	<b>3.00</b>	<b>297,900</b>	<b>3.33</b>	<b>320,300</b>
<b>Communications:</b>						
Lieutenant	1.00	81,500	1.00	84,600	1.00	85,500
Police Dispatchers	15.00	688,500	15.00	712,400	15.00	710,800
Overtime	-	56,800	-	58,300	-	58,300
Standby pay	-	1,700	-	1,700	-	1,700
Shift Differential	-	31,600	-	31,600	-	31,600
Benefits	-	450,900	-	525,200	-	460,800
Vacancy Factor	-	(12,500)	-	(13,500)	-	(13,300)
<b>Total</b>	<b>16.00</b>	<b>1,298,500</b>	<b>16.00</b>	<b>1,400,300</b>	<b>16.00</b>	<b>1,335,400</b>
<b>System Admin/Emergency 911:</b>						
Programmer/Analyst	0.50	34,300	0.50	35,400	0.50	35,400
Public Safety Systems Coordinator	1.00	55,400	1.00	58,900	1.00	59,200
Overtime	-	4,700	-	4,800	-	4,800
Benefits	-	49,400	-	58,200	-	53,100
Vacancy Factor	-	(1,400)	-	(1,500)	-	(1,500)
<b>Total</b>	<b>1.50</b>	<b>\$ 142,400</b>	<b>1.50</b>	<b>\$ 155,800</b>	<b>1.50</b>	<b>\$ 151,000</b>

# POLICE

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
<b>Records &amp; Identification:</b>						
Police Records Supervisor	1.00	\$ 51,600	1.00	\$ 53,100	1.00	\$ 53,100
Police Clerk	6.00	220,700	6.00	230,700	6.00	230,600
Overtime	-	5,300	-	5,600	-	5,600
Standby pay	-	800	-	800	-	800
Benefits	-	173,600	-	202,100	-	185,700
Vacancy Factor	-	(4,400)	-	(4,800)	-	(4,700)
<b>Total</b>	<b>7.00</b>	<b>447,600</b>	<b>7.00</b>	<b>487,500</b>	<b>7.00</b>	<b>471,100</b>
<b>Community Services:</b>						
Sergeant	1.00	55,700	1.00	58,300	0.34	25,600
Lead Community Service Officer	-	-	-	-	1.00	57,900
Community Service Officers	3.00	143,700	3.00	148,800	3.00	146,600
Police Officers	4.00	238,600	4.00	243,900	3.00	169,800
Commercial Passenger Vehicle Administrator	1.00	47,200	1.00	49,200	1.00	49,200
Overtime	-	24,900	-	25,500	-	25,500
Standby pay	-	700	-	700	-	700
Benefits	-	265,100	-	308,300	-	244,800
Vacancy Factor	-	(7,600)	-	(8,200)	-	(7,000)
<b>Total</b>	<b>9.00</b>	<b>768,300</b>	<b>9.00</b>	<b>826,500</b>	<b>8.34</b>	<b>713,100</b>
<b>Fleet:</b>						
Automotive Mechanic	1.00	57,100	1.00	59,200	1.00	59,200
Overtime	-	800	-	900	-	900
Benefits	-	30,900	-	36,100	-	32,900
Vacancy Factor	-	(900)	-	(900)	-	(900)
<b>Total</b>	<b>1.00</b>	<b>87,900</b>	<b>1.00</b>	<b>95,300</b>	<b>1.00</b>	<b>92,100</b>
<b>Total Budget</b>	<b>92.00</b>	<b>\$ 8,532,900</b>	<b>92.00</b>	<b>\$ 9,422,800</b>	<b>92.00</b>	<b>\$ 8,841,700</b>

# PUBLIC WORKS ADMINISTRATION

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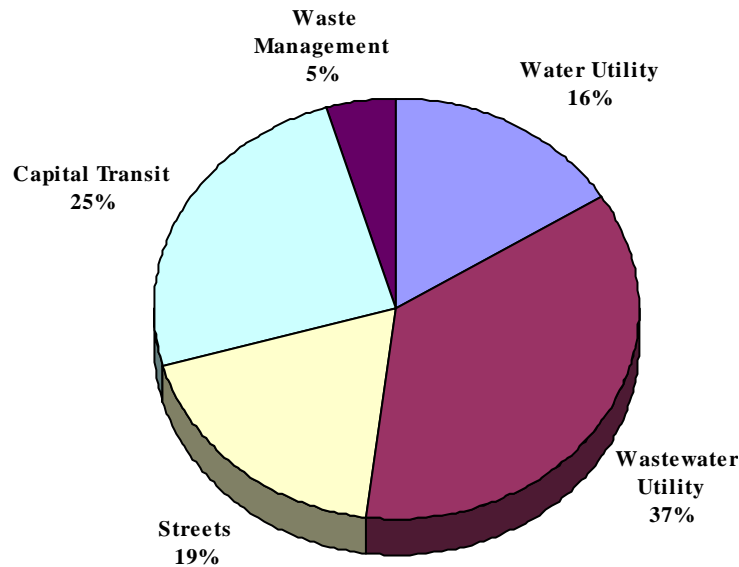
## MISSION STATEMENT

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.

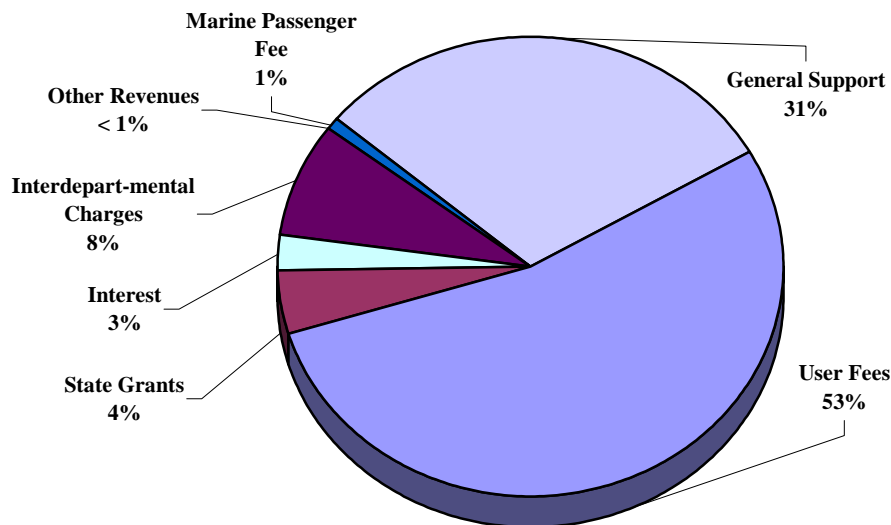
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## FY08 BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$319,300**

### 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

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 247,000	278,300	242,000	295,600	278,500
Commodities and Services	28,900	44,300	40,900	45,100	40,800
<b>Total Expenditures</b>	<b>275,900</b>	<b>322,600</b>	<b>282,900</b>	<b>340,700</b>	<b>319,300</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	\$ 275,900	322,600	282,900	340,700	319,300
<b>STAFFING:</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>	<b>2.72</b>

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 FY08 Adopted Budget is a decrease of \$21,400 (6.3%) from the FY08 Approved Budget.

### The significant budgetary change is:

- Personnel Services increased \$17,100 (5.0%) due to decreases in the PERS and health care rates.
- Commodities and Services decreased 9.5%, primarily due to a downward adjustment for telephone costs to bring budget closer to actual expenditures.

## 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%	+0%	+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

**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

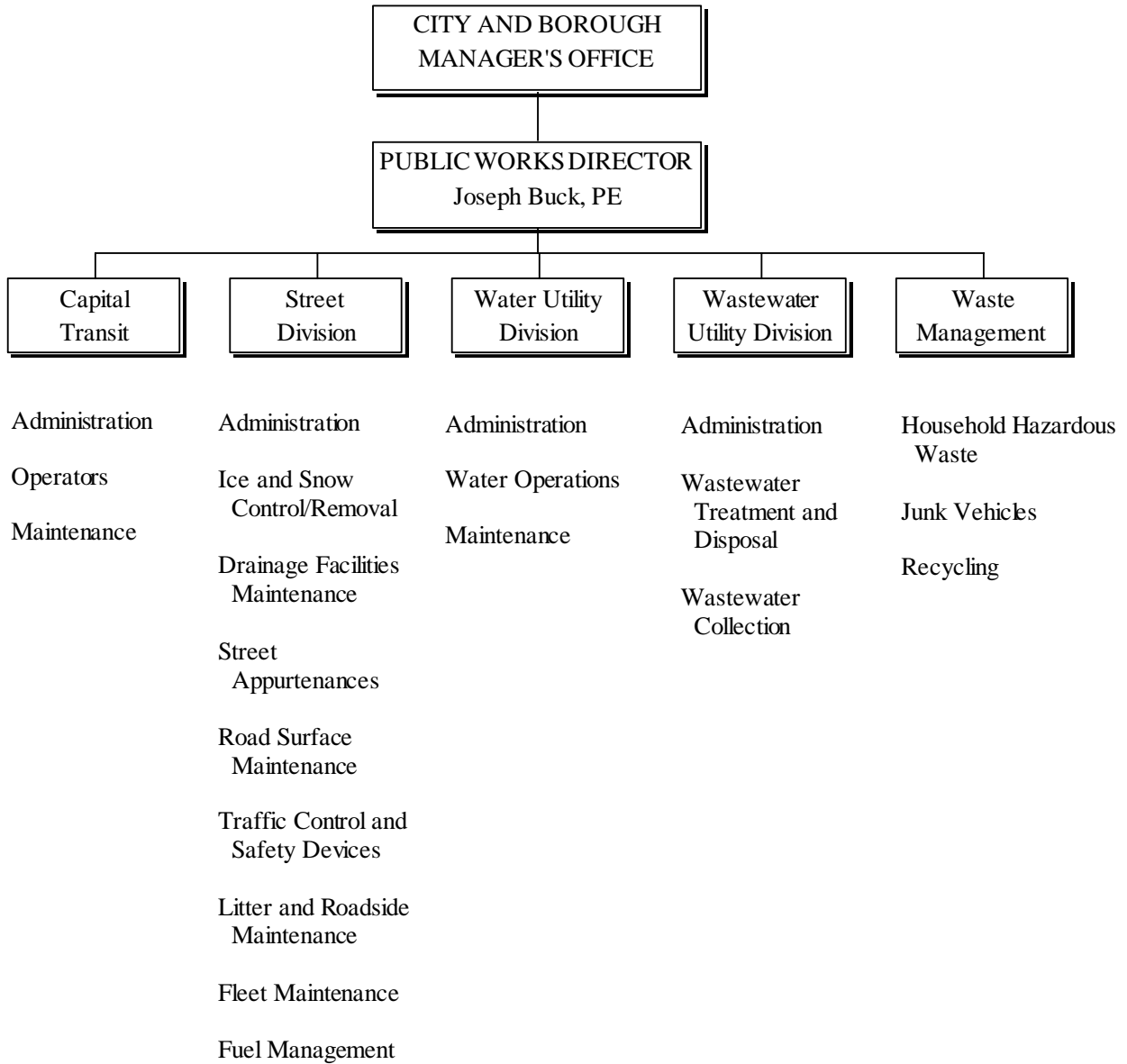
### Key Measures

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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

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## FUNCTIONAL ORGANIZATION CHART



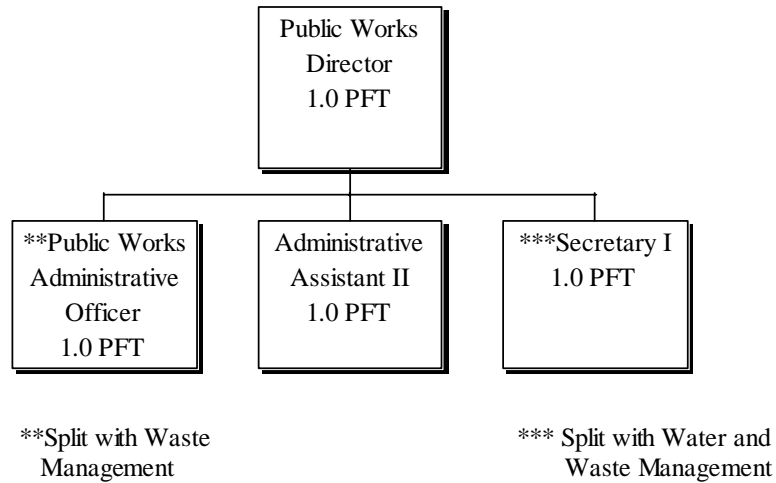


# PUBLIC WORKS ADMINISTRATION

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## STAFFING ORGANIZATION CHART

### ADMINISTRATION



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

# PUBLIC WORKS ADMINISTRATION

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Public Works Director	1.00	\$ 99,100	1.00	\$ 102,400	1.00	\$ 100,900
Public Works Admin Officer	0.50	31,400	0.50	32,500	0.50	27,800
Administrative Assistant II	1.00	47,800	1.00	45,900	1.00	48,300
Secretary I	0.22	8,600	0.22	9,000	0.22	7,800
Benefits	-	91,400	-	105,800	-	93,700
<b>Total Budget</b>	<b>2.72</b>	<b>\$ 278,300</b>	<b>2.72</b>	<b>\$ 295,600</b>	<b>2.72</b>	<b>\$ 278,500</b>

# NOTES

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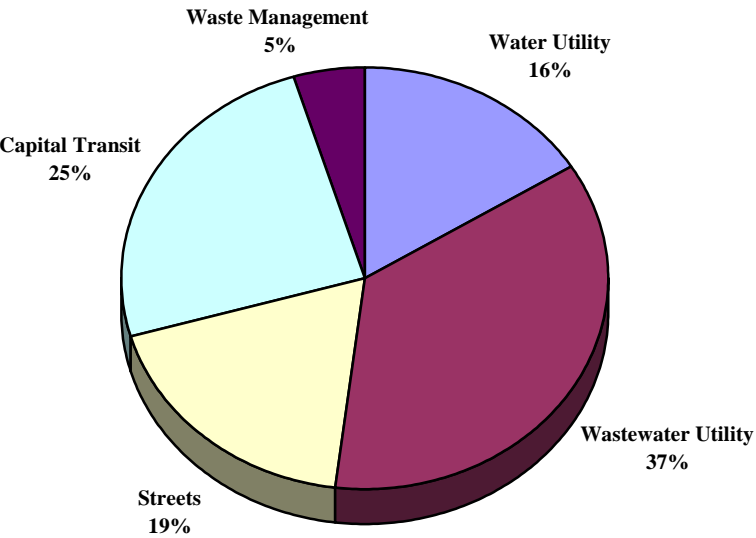
# PUBLIC WORKS STREETS

## MISSION STATEMENT

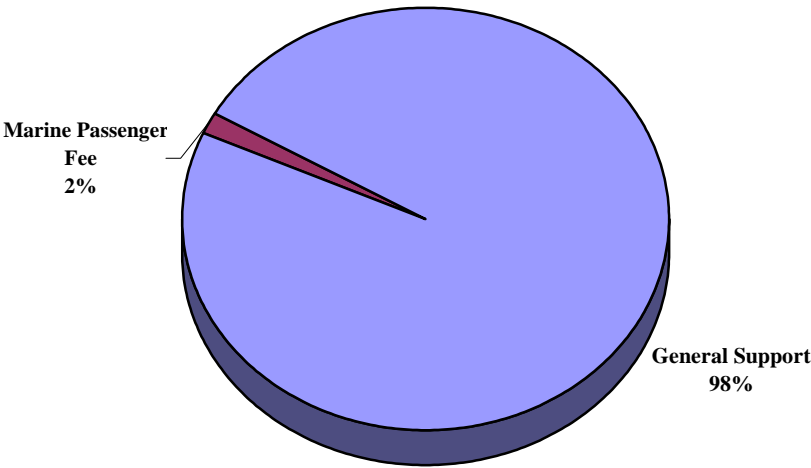
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY08 BUDGET FOR STREETS** **\$4,078,800**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES



# PUBLIC WORKS STREETS

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,632,100	2,034,500	1,963,800	2,207,400	2,079,400
Commodities and Services	1,606,800	2,628,000	2,698,700	1,854,100	1,999,400
<b>Total Expenditures</b>	<b>3,238,900</b>	<b>4,662,500</b>	<b>4,662,500</b>	<b>4,061,500</b>	<b>4,078,800</b>
<b>FUNDING SOURCES:</b>					
State Shared Revenue	58,600	73,100	73,100	-	-
Support from:					
Marine Passenger Fee	70,000	67,600	67,600	71,400	77,200
Roaded Service Area	3,110,300	4,521,800	4,521,800	3,990,100	4,001,600
<b>Total Funding Sources</b>	<b>\$ 3,238,900</b>	<b>4,662,500</b>	<b>4,662,500</b>	<b>4,061,500</b>	<b>4,078,800</b>
<b>STAFFING</b>	<b>23.92</b>	<b>23.92</b>	<b>23.92</b>	<b>23.92</b>	<b>23.92</b>

## BUDGET HIGHLIGHT

The Public Works Streets Division's FY08 Adopted Budget is an increase of \$17,300 (0.4%) over the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$128,000 (5.8%) due to decreases in the PERS and health care rates.
- Fleet equipment repair and maintenance increased by \$64,500 (13.5%) due to anticipated repairs.
- Chemicals increased \$20,000 (18.2%) due to increases in costs and rebuilding of inventory after a high usage winter.
- Electricity increased \$13,000 (8.0%) due to increases in costs and review of recent years' expenditures.

# PUBLIC WORKS STREETS

## CORE SERVICES

### Streets Division

**Includes:** Downtown and Valley Street Maintenance Shops

**Service provided to:** Residents of Juneau and visitors

### Key Measures

Percentage of roadways scoring good or above on

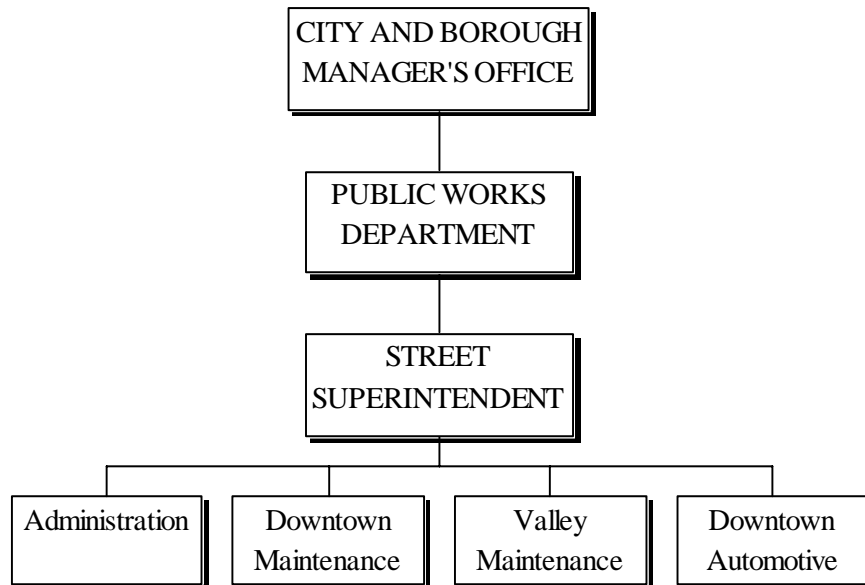
Pavement Condition Index.

Percentage of paved roads compared to gravel roads

Annual maintenance cost per lane mile

<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
34%	34%	35%	36%	36%
75%	78%	81%	82%	83%
N/A	\$15,051	\$14,247	\$16,008	\$16,065

## FUNCTIONAL ORGANIZATION CHART



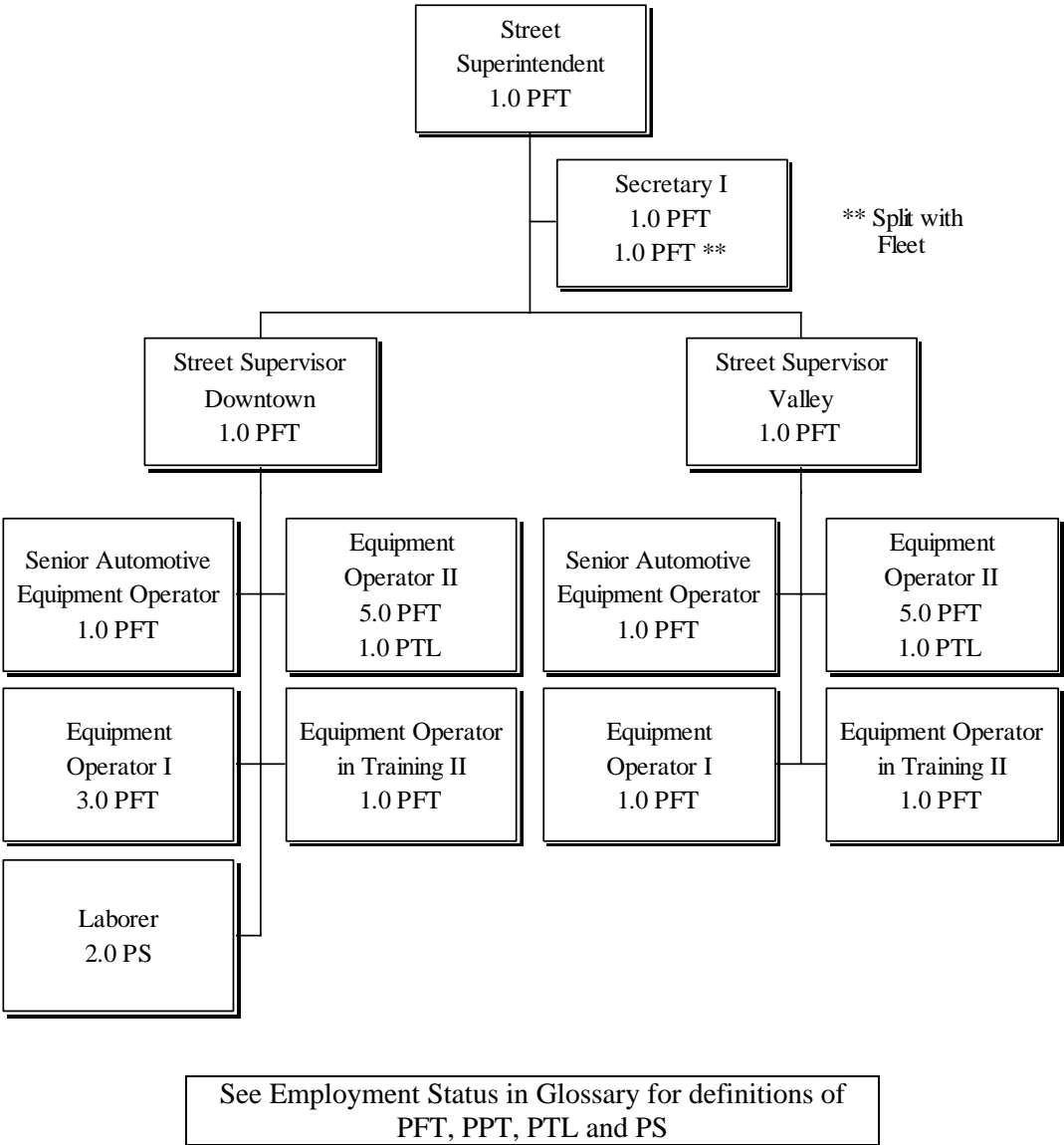
Divisional Oversight

Define and Set Policy

Administer Finances

# PUBLIC WORKS STREETS

## STAFFING ORGANIZATION CHART



# PUBLIC WORKS STREETS

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
Streets Superintendent	1.00	\$ 81,300	1.00	\$ 83,900	1.00	\$ 85,700
Streets Maintenance Supervisor	2.00	135,100	2.00	139,400	2.00	132,500
Sr. Automotive Equip Operator	2.00	112,100	2.00	115,900	2.00	117,300
Equipment Operator II (2)	10.50	554,100	11.50	580,400	10.50	523,400
Equipment Operator I (1)	4.00	246,100	6.00	260,200	4.00	175,500
Seasonal Laborer	0.92	28,600	0.92	29,400	0.92	29,400
Secretary I (2)	1.50	18,400	0.50	19,500	1.50	53,200
Equipment Operator in Training II (1)	2.00	-	-	-	2.00	71,600
Snow Removal Temporaries	-	47,300	-	47,300	-	47,300
Work Force	-	50,100	-	53,200	-	49,500
Overtime	-	65,300	-	65,300	-	66,000
Benefits	-	716,700	-	835,200	-	749,000
Vacancy Factor	-	(20,600)	-	(22,300)	-	(21,000)
<b>Total</b>	<b><u>23.92</u></b>	<b><u>\$ 2,034,500</u></b>	<b><u>23.92</u></b>	<b><u>\$ 2,207,400</u></b>	<b><u>23.92</u></b>	<b><u>\$ 2,079,400</u></b>

(1) Two Equipment Operator I positions were reclassified as Equipment Operator in Training II.

(2) One Equipment Operator II position was reclassified as Secretary I.



# NOTES

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# **NONDEPARTMENTAL SPECIAL REVENUE FUNDS**

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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 Fee**  
**Library Minor Contributions**  
**Marine Passenger Fee**

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 11,100	15,000	15,400	16,200	15,700
Interdepartmental Charges	10,800	9,000	9,000	9,500	9,500
Support to Visitor Services: Centennial Hall	268,300	290,000	290,000	310,000	332,700
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	646,700	658,800	658,800	678,800	709,100
<b>Total Expenditures</b>	<b>936,900</b>	<b>972,800</b>	<b>973,200</b>	<b>1,014,500</b>	<b>1,067,000</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,061,800	955,000	1,035,000	970,000	990,000
Fund Balance (To) From	(124,900)	17,800	(61,800)	44,500	77,000
<b>Total Funding Sources</b>	<b>\$ 936,900</b>	<b>972,800</b>	<b>973,200</b>	<b>1,014,500</b>	<b>1,067,000</b>
<b>FUND BALANCE</b>	<b>\$ 225,300</b>	<b>207,500</b>	<b>287,100</b>	<b>242,600</b>	<b>210,100</b>

## TOBACCO EXCISE TAX FUND

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Actuals
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 3,600	11,500	11,800	12,400	12,100
Interdepartmental Charges	3,500	6,900	6,900	7,300	7,300
Support to: Social Services Block Grants	331,000	315,000	315,000	320,000	320,000
Bartlett Regional Hospital	269,000	255,000	255,000	260,000	260,000
<b>Total Expenditures</b>	<b>607,100</b>	<b>588,400</b>	<b>588,700</b>	<b>599,700</b>	<b>599,400</b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	473,900	555,000	560,000	570,000	570,000
Fund Balance (To) From	133,200	33,400	28,700	29,700	29,400
<b>Total Funding Sources</b>	<b>\$ 607,100</b>	<b>588,400</b>	<b>588,700</b>	<b>599,700</b>	<b>599,400</b>
<b>FUND BALANCE</b>	<b>\$ 67,500</b>	<b>34,100</b>	<b>38,800</b>	<b>9,100</b>	<b>9,400</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 320,100	421,200	430,900	454,600	441,600
Interdepartmental Charges	310,700	251,900	251,900	266,600	266,600
Support to:					
Debt Service	1,660,200	-	-	-	-
General Fund - Areawide	11,829,700	9,570,000	9,570,000	10,010,000	9,602,800
Areawide Capital Projects	16,495,500	13,200,000	13,200,000	16,450,000	16,600,000
Lands	-	2,165,000	2,165,000	-	-
Fire Service Area	663,400	1,075,000	1,075,000	1,132,000	1,135,300
Roaded Service Area	5,757,400	9,900,000	9,900,000	10,393,000	9,632,900
Liquor Sales Tax to:					
Social Services Block Grants	120,800	120,800	120,800	120,800	125,600
Bartlett Regional Hospital	621,800	621,800	621,800	621,800	646,700
<b>Total Expenditures</b>	<b>37,779,600</b>	<b>37,325,700</b>	<b>37,335,400</b>	<b>39,448,800</b>	<b>38,451,500</b>
<b>FUNDING SOURCES:</b>					
Sales Tax:					
General Sales - 4%	28,608,800	27,920,000	29,180,000	28,900,000	29,880,000
General Sales - 1%:					
JSD/BRH/Ice Rink	3,887,000	-	-	-	-
Various Capital Projects	3,265,400	6,980,000	7,295,000	7,225,000	7,470,000
Liquor Sales Tax	726,100	730,000	760,000	745,000	740,000
Miscellaneous	25,800	19,400	18,600	19,700	19,600
Fund Balance (To) From	1,266,500	1,676,300	81,800	2,559,100	341,900
<b>Total Funding Sources</b>	<b>37,779,600</b>	<b>37,325,700</b>	<b>37,335,400</b>	<b>39,448,800</b>	<b>38,451,500</b>
<b>FUND BALANCE</b>	<b>\$ 9,994,800</b>	<b>8,318,500</b>	<b>9,913,000</b>	<b>7,353,900</b>	<b>9,571,100</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FEE FUND

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ -	4,000	4,000	4,000	4,500
Support to:					
Port Debt Service	1,225,000	935,000	935,000	-	-
Capital Projects	1,262,000	1,200,000	1,200,000	-	1,800,000
<b>Total Expenditures</b>	<b>2,487,000</b>	<b>2,139,000</b>	<b>2,139,000</b>	<b>4,000</b>	<b>1,804,500</b>
<b>FUNDING SOURCES:</b>					
Port Development Fees	1,912,600	2,328,800	2,273,000	1,864,300	1,865,300
Support from Port Debt Service	-	-	-	-	2,300
Fund Balance (To) From	574,400	(189,800)	(134,000)	(1,860,300)	(63,100)
<b>Total Funding Sources</b>	<b>\$ 2,487,000</b>	<b>2,139,000</b>	<b>2,139,000</b>	<b>4,000</b>	<b>1,804,500</b>
<b>FUND BALANCE (DEFICIT)</b>	<b>\$ (109,100)</b>	<b>80,700</b>	<b>24,900</b>	<b>1,885,200</b>	<b>88,000</b>

## LIBRARY MINOR CONTRIBUTIONS FUND

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ -	4,800	4,800	4,800	5,400
<b>Total Expenditures</b>	<b>-</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>5,400</b>
<b>FUNDING SOURCES:</b>					
Donations	5,797	5,000	5,400	5,000	5,400
Fund Balance To	(5,797)	(200)	(600)	(200)	-
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>5,400</b>
<b>FUND BALANCE</b>	<b>\$ 114,300</b>	<b>114,500</b>	<b>114,900</b>	<b>115,100</b>	<b>114,900</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	-	4,000	4,000	4,000	4,500
Support to:					
General Fund	1,161,000	1,080,200	1,080,200	1,058,500	1,133,900
Roaded Service Area	775,000	604,900	604,900	604,900	604,200
Fire Service Area	91,000	66,000	66,000	66,000	71,200
Visitor Services -					
Juneau Convention and Visitors					
Bureau (JCVB) and Southeast					
Alaska Marketing Council	100,000	204,400	204,400	204,400	204,400
Capital Transit	131,000	138,000	138,000	138,000	138,000
Dock	75,800	-	-	-	-
Port Debt Service	300,000	-	-	-	-
Capital Projects	2,014,800	2,567,400	2,567,400	-	2,776,900
Available for Capital Projects	-	-	-	2,893,300	-
<b>Total Expenditures</b>	<b><u>4,648,600</u></b>	<b><u>4,664,900</u></b>	<b><u>4,664,900</u></b>	<b><u>4,969,100</u></b>	<b><u>4,933,100</u></b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	4,599,500	4,778,000	4,738,900	4,969,100	4,928,600
Support from:					
General Fund	3,000	30,000	30,000	-	-
Roaded Service Area	27,600	21,700	21,700	-	-
Dock	20,200	9,200	9,200	-	-
Fund Balance (To) From	(1,700)	(174,000)	(134,900)	-	4,500
<b>Total Funding Sources</b>	<b><u>\$ 4,648,600</u></b>	<b><u>4,664,900</u></b>	<b><u>4,664,900</u></b>	<b><u>4,969,100</u></b>	<b><u>4,933,100</u></b>
<b>FUND BALANCE</b>	<b>\$ 164,300</b>	<b>338,300</b>	<b>299,200</b>	<b>299,200</b>	<b>294,700</b>

# NOTES

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# ENTERPRISE FUNDS

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 38,621,300	42,236,900	41,641,900	44,361,400	43,243,300
Commodities & Services	30,472,200	32,221,300	32,710,800	33,632,500	34,324,800
Capital Outlay	1,113,800	2,084,100	2,051,600	935,100	2,776,600
Debt Service	2,321,400	4,039,000	3,951,200	4,307,600	4,337,700
Reserve Contribution	-	1,572,500	-	1,500,000	-
Support to:					
General Fund	-	15,000	15,000	-	-
Marine Passenger Fee	20,200	9,200	9,200	-	-
Visitors Services	40,200	-	-	-	-
Capital Projects	8,428,000	8,951,100	8,951,100	940,000	500,000
<b>Total Expenses</b>	<b>81,017,100</b>	<b>91,129,100</b>	<b>89,330,800</b>	<b>85,676,600</b>	<b>85,182,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	-	8,000	8,000	8,000	9,000
User Fees	76,820,800	78,727,900	76,280,600	81,694,000	82,813,400
Rentals & Sales	2,782,900	2,791,100	3,049,200	2,826,100	3,124,200
Federal Revenues	169,400	199,900	195,900	206,300	195,900
State Revenues	644,300	649,100	717,400	406,400	465,000
Fines & Penalties	16,400	28,000	6,500	28,000	6,500
Interest	982,100	1,085,100	1,651,900	1,167,200	1,820,600
Support from :					
General Fund	-	15,000	15,000	-	280,000
Liquor Tax	621,800	621,800	621,800	621,800	646,700
Tobacco Excise Tax	269,000	255,000	255,000	260,000	260,000
General Fund for bond payment	593,000	-	-	-	-
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Fire Service Area	-	100,000	100,000	150,000	150,000
Marine Passanger Fees	75,800	-	-	-	-
Capital Projects	-	1,050,000	1,050,000	-	-
Special Assessments	1,000	31,400	33,800	-	-
Equity (To) From Fund Balance	(2,154,800)	5,371,400	5,150,300	(1,886,600)	(4,784,300)
<b>Total Funding Sources</b>	<b>\$ 81,017,100</b>	<b>91,129,100</b>	<b>89,330,800</b>	<b>85,676,600</b>	<b>85,182,400</b>



# NOTES

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# AIRPORT

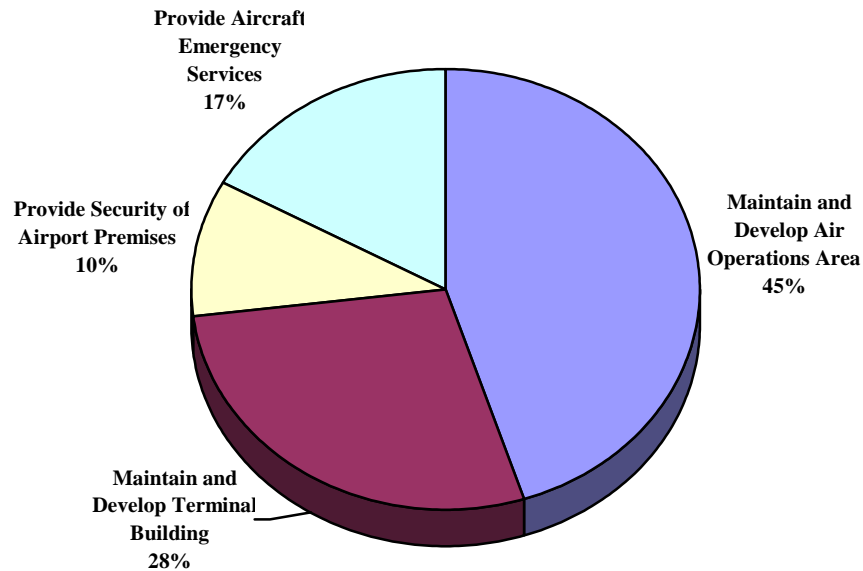
## MISSION STATEMENT

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

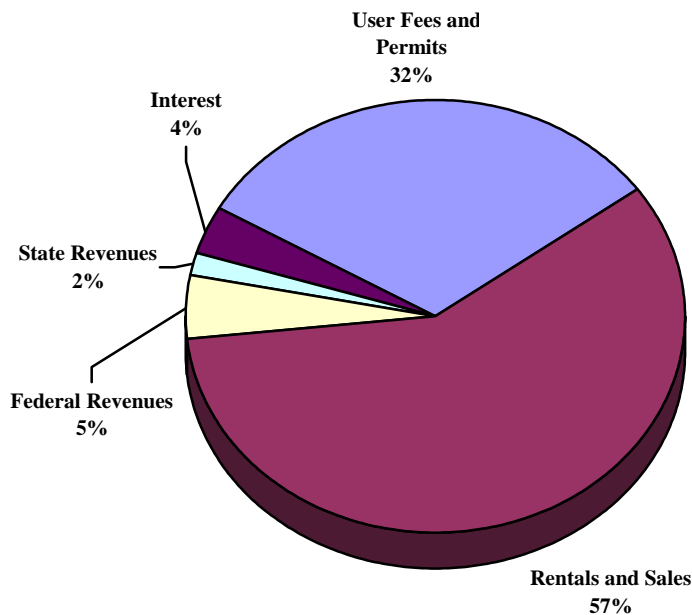
## FY08 BUDGET

**\$4,516,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,670,200	1,859,200	1,930,400	1,991,000	1,890,500
Commodities & Services	2,065,200	2,375,300	2,378,100	2,347,800	2,565,600
Capital Outlay	27,000	66,000	4,500	66,000	-
Debt Service	60,000	-	60,000	-	60,000
Contingency	-	72,500	-	-	-
<b>Total Expenses</b>	<b>3,822,400</b>	<b>4,373,000</b>	<b>4,373,000</b>	<b>4,404,800</b>	<b>4,516,100</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	1,334,200	1,305,600	1,309,000	1,310,700	1,309,100
Rentals and Sales	2,415,200	2,433,200	2,407,700	2,463,200	2,429,700
Federal Revenues	169,400	199,900	195,900	206,300	195,900
State Shared Revenues	122,900	132,500	117,500	80,000	65,000
Fines and Penalties	2,000	3,000	3,000	3,000	3,000
Interest-Investment/Delinquencies	80,800	99,000	138,400	106,600	152,700
Support from General Fund	-	15,000	15,000	-	100,000
Equity (To) From Fund Balance	(302,100)	184,800	186,500	235,000	260,700
<b>Total Funding Sources</b>	<b>\$ 3,822,400</b>	<b>4,373,000</b>	<b>4,373,000</b>	<b>4,404,800</b>	<b>4,516,100</b>
<b>STAFFING</b>	<b>22.30</b>	<b>22.30</b>	<b>22.30</b>	<b>22.30</b>	<b>22.30</b>
<b>FUND BALANCE</b>	<b>\$ 2,934,400</b>	<b>2,749,600</b>	<b>2,747,900</b>	<b>2,512,900</b>	<b>2,487,200</b>

## BUDGET HIGHLIGHT

The Airport FY08 Adopted Budget is an increase of \$111,300 (2.5%) over the FY08 Approved Budget.

### The significant budgetary changes include:

- Commodities and Services increased \$217,800 (9.3%) for several reasons. The most significant changes are an \$84,000 addition for a federally mandated Wildlife Management contract and a \$73,900 increase in fuel cost resulting from price and consumption increases.
- The changes in Capital Outlay and Debt Service are primarily due to a reclassification of lease payments from Capital Outlay to Debt Service.

# AIRPORT

## CORE SERVICES

### Maintain and Develop Air Operations Area (AOA)

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

**Services Provided to:** Aeronautical users, traveling public

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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

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

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

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

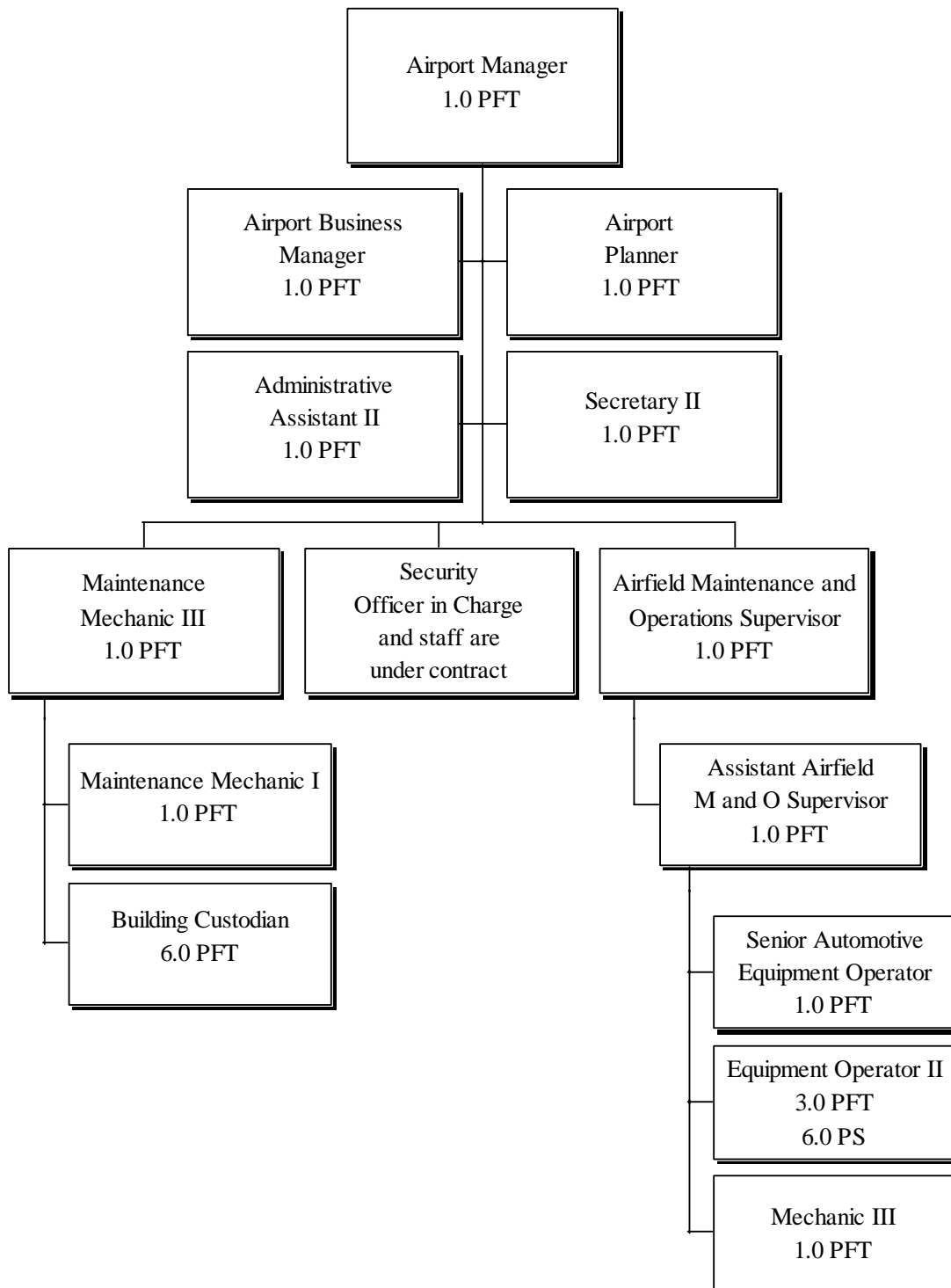
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## FUNCTIONAL ORGANIZATION CHART



# AIRPORT

## STAFFING ORGANIZATION CHART



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

# AIRPORT

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Airport Administration:</b>						
Airport Manager	1.00	\$ 99,400	1.00	\$ 104,200	1.00	\$ 104,200
Airport Business Manager	1.00	61,400	1.00	64,600	1.00	64,600
Airport Planner	1.00	60,000	1.00	63,200	1.00	63,200
Administrative Assistant II	1.00	44,800	1.00	48,300	1.00	48,300
Secretary II	1.00	42,400	1.00	43,700	1.00	43,700
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	163,700	-	191,700	-	145,500
Salaries charged to CIPs	-	(5,000)	-	(5,000)	-	(30,000)
<b>Total</b>	<b><u>5.00</u></b>	<b><u>467,700</u></b>	<b><u>5.00</u></b>	<b><u>511,700</u></b>	<b><u>5.00</u></b>	<b><u>440,500</u></b>
<b>Terminal Operations:</b>						
Maintenance Mechanic III	1.00	57,900	1.00	60,500	1.00	60,500
Maintenance Mechanic I	1.00	51,600	1.00	53,400	1.00	53,400
Building Custodian	6.00	205,100	6.00	215,100	6.00	203,800
Overtime	-	-	-	-	-	-
Benefits	-	203,400	-	238,400	-	208,800
<b>Total</b>	<b><u>8.00</u></b>	<b><u>518,000</u></b>	<b><u>8.00</u></b>	<b><u>567,400</u></b>	<b><u>8.00</u></b>	<b><u>526,500</u></b>
<b>Airfield Maintenance:</b>						
Airport M&O Superintendent	1.00	71,000	1.00	71,000	1.00	78,000
Airfield M&O Supervisor	1.00	54,800	1.00	54,800	1.00	59,100
Sr. Equipment Operator	1.00	52,900	1.00	52,900	1.00	55,500
Equipment Operator II	5.30	252,500	5.30	252,500	5.30	272,600
Automotive Mechanic III	1.00	53,900	1.00	53,900	1.00	56,700
Overtime	-	60,000	-	60,000	-	100,000
Benefits	-	297,300	-	334,100	-	296,600
Manpower	-	31,100	-	32,700	-	-
<b>Total</b>	<b><u>9.30</u></b>	<b><u>873,500</u></b>	<b><u>9.30</u></b>	<b><u>911,900</u></b>	<b><u>9.30</u></b>	<b><u>918,500</u></b>
<b>Engineering Activities:</b>						
Manpower	-	-	-	-	-	5,000
<b>Total Budget</b>	<b><u>22.30</u></b>	<b><u>\$ 1,859,200</u></b>	<b><u>22.30</u></b>	<b><u>\$ 1,991,000</u></b>	<b><u>22.30</u></b>	<b><u>\$ 1,890,500</u></b>



# NOTES

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# DOCKS

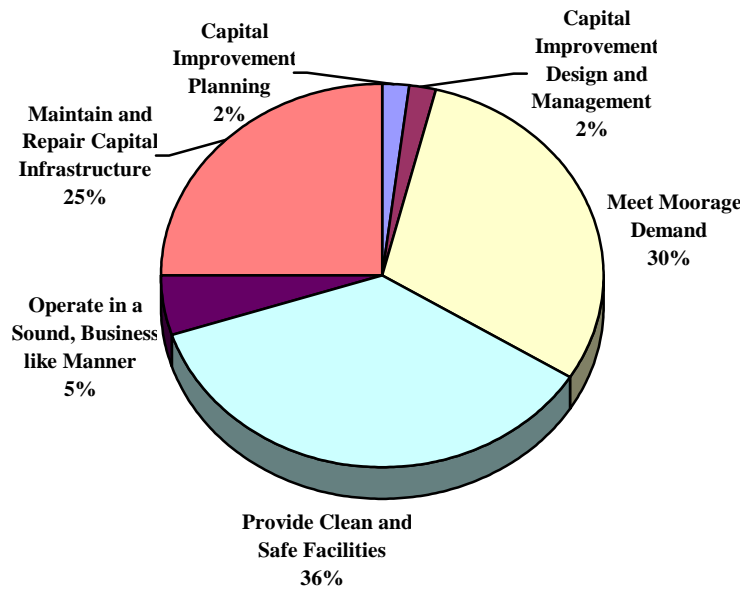
## DOCKS MISSION STATEMENT

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.

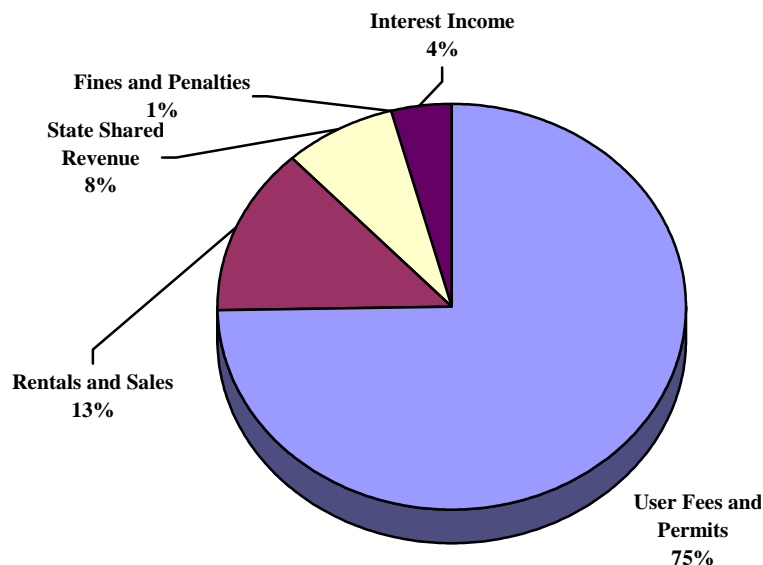
## FY08 BUDGET FOR DOCKS

**\$1,267,600**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 559,200	593,400	620,900	669,300	638,000
Commodities and Services	478,000	620,500	493,900	645,500	609,600
Capital Outlay	-	16,500	20,000	17,500	20,000
Support to:					
Marine Passenger Fee	20,200	-	-	-	-
Vistors Services	40,200	-	-	-	-
Capital Projects	30,000	351,100	351,100	-	-
Total Expenses	<u>1,127,600</u>	<u>1,581,500</u>	<u>1,485,900</u>	<u>1,332,300</u>	<u>1,267,600</u>
FUNDING SOURCES:					
Interdepartmental Charges	-	8,000	8,000	8,000	9,000
User Fees and Permits	1,528,000	1,380,000	1,392,100	1,380,000	1,405,100
State Shared Revenue	16,600	33,200	33,200	-	-
Rentals	71,900	166,100	217,100	166,100	295,100
Interest	63,100	88,100	106,000	94,800	116,900
Support from Marine Passenger Fee	75,800	-	-	-	-
Equity To Fund Balance	(627,800)	(93,900)	(270,500)	(316,600)	(558,500)
Total Funding Sources	<u>\$ 1,127,600</u>	<u>1,581,500</u>	<u>1,485,900</u>	<u>1,332,300</u>	<u>1,267,600</u>
STAFFING	11.29	8.86	8.86	8.86	9.45
FUND BALANCE	\$ 2,159,900	2,253,800	2,430,400	2,747,000	2,988,900

## BUDGET HIGHLIGHT

The Docks FY08 Adopted Budget is a decrease of \$64,700 (4.8%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$50,500 (7.6%) due to decreases in the PERS and health care rates; even with the addition of 0.59 FTE, primarily to meet federal security requirements.
- Commodities and Services decreased \$35,900 (5.6%) due to decreases on several areas. The most significant decrease is in the Board Contingency \$25,000.
- Rentals increased \$129,000 (77.7%) due to increases in lease rates/fees resulting from a department-wide review of rates.
- Interest Income increased \$22,100 (23.3%) due to an increased cash balance and an increase on CBJ's estimated interest rate.

# DOCKS

## CORE SERVICES

### Capital Improvement Planning

**Includes:** Port Director and Port Engineer

**Services Provided to:** Docks and Harbors Board

#### Key Measures

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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

#### Key Measures

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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

#### Key Measures

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

#### Key Measures

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

#### Key Measures

	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 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

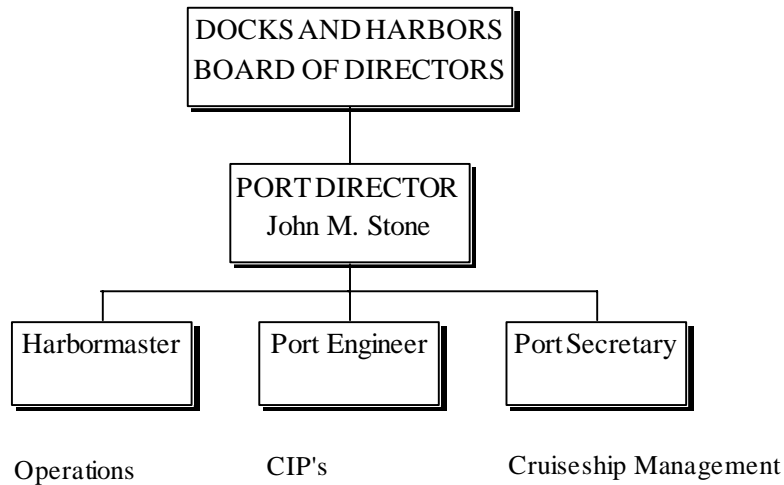
% of deferred maintenance completed

% of repair-related complaints responded to within 24

hours

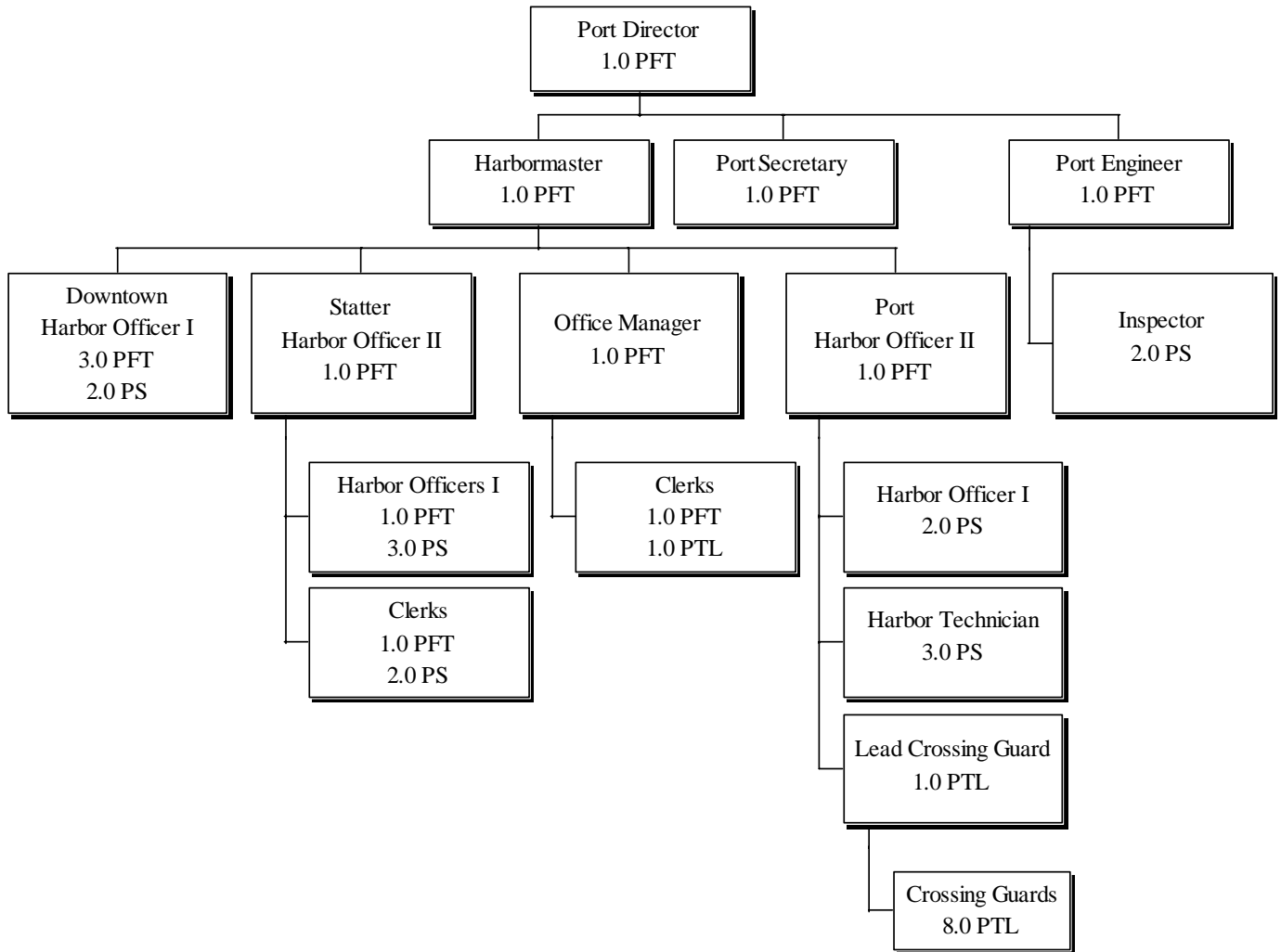
	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
% of deferred maintenance completed	< 5%	5%	25%	25%	40%
% of repair-related complaints responded to within 24 hours	75%	60%	75%	75%	75%

## FUNCTIONAL ORGANIZATION CHART



# DOCKS

## STAFFING ORGANIZATION CHART



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

# DOCKS

## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>	<b>Pos.</b>		<b>Pos.</b>		<b>Pos.</b>	
Port Director	0.50	\$ 50,500	0.50	\$ 53,400	0.50	53,400
Harbormaster	0.50	35,000	0.50	36,300	0.50	36,800
Port Engineer/Architect II	1.00	76,800	1.00	82,000	1.00	78,700
Construction Inspector	1.00	73,700	1.00	77,500	1.00	75,900
Secretary	1.00	49,900	1.00	49,000	1.00	48,800
Operations Maintenance Supervisor	0.50	32,000	0.50	33,600	0.50	31,900
Harbor Officer I (1)	3.94	175,300	3.94	180,900	3.27	141,900
Harbor Technician (1) (2)	0.42	14,600	0.42	14,000	1.68	53,800
Shift Differential	-	23,700	-	24,000	-	24,000
Overtime	-	6,800	-	7,000	-	7,000
Benefits	-	275,400	-	354,400	-	314,200
Reimbursement from Capital Projects	-	(220,300)	-	(242,800)	-	(228,400)
<b>Total Budget</b>	<b>8.86</b>	<b>\$ 593,400</b>	<b>8.86</b>	<b>\$ 669,300</b>	<b>9.45</b>	<b>\$ 638,000</b>

(1) 2 vacant Harbor Officer positions (1.0 FTE and 0.42 FTE) have been down graded to 2 0.42 FTE Harbor Tech positions for the FY08 Revised Budget. In addition, 1 (0.75 FTE) Harbor Officer I position, has been transferred from Harbors to Docks.

(2) An additional 0.42 FTE Harbor Tech position has been included in the FY08 Adopted Budget to meet federal security requirements.

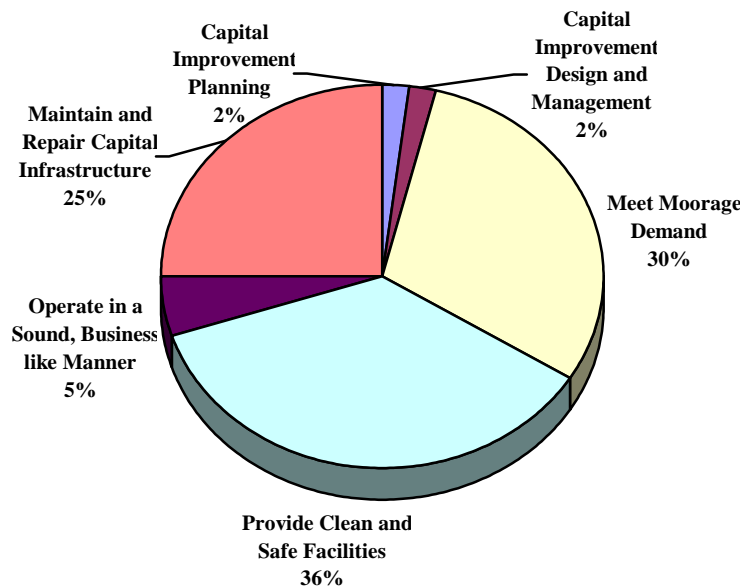
# HARBORS

## HARBORS MISSION STATEMENT

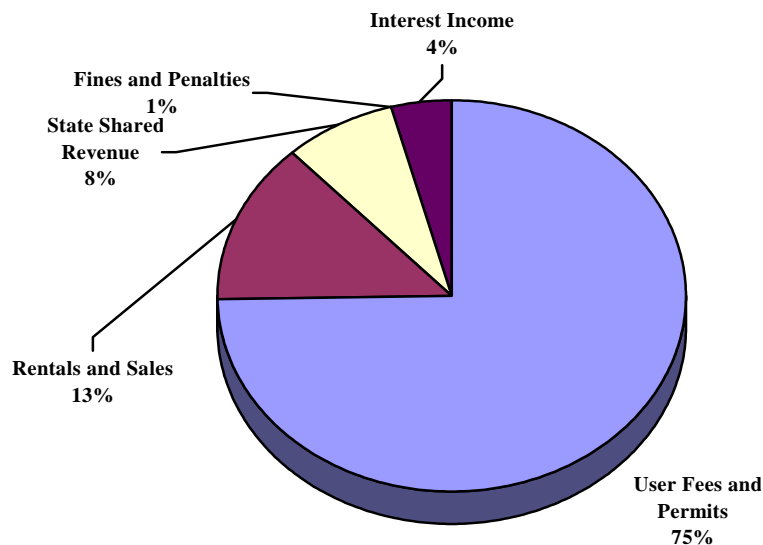
The CBJ Docks and Harbors Board exists to promote the health of the City and Borough of Juneau through the planning, development, and management, of its marine-related property and facilities on a self-supporting basis. To this end, the Board develops and provides services to promote and accommodate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

**FY08 BUDGET FOR HARBORS**      **\$3,234,200**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.



# HARBORS

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,004,900	1,114,200	1,129,500	1,230,900	1,188,100
Commodities and Services	1,014,300	982,000	1,032,900	1,006,900	1,091,400
Capital Outlay	-	15,000	27,500	15,000	20,000
Debt Service	64,800	635,100	556,400	816,100	934,700
Support to Capital Projects	28,000	-	-	-	-
<b>Total Expenses</b>	<b>2,112,000</b>	<b>2,746,300</b>	<b>2,746,300</b>	<b>3,068,900</b>	<b>3,234,200</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	1,987,700	2,392,000	2,190,900	2,786,200	2,465,500
Rentals and Sales	295,800	191,800	424,400	196,800	399,400
State Shared Revenue	371,900	340,900	424,200	326,400	400,000
Fines and Penalties	14,400	25,000	3,500	25,000	3,500
Interest Income	64,600	30,600	92,500	32,000	100,700
Equity To Fund Balance	(622,400)	(234,000)	(389,200)	(297,500)	(134,900)
<b>Total Funding Sources</b>	<b>\$ 2,112,000</b>	<b>2,746,300</b>	<b>2,746,300</b>	<b>3,068,900</b>	<b>3,234,200</b>
<b>STAFFING</b>	<b>12.59</b>	<b>12.84</b>	<b>12.84</b>	<b>12.84</b>	<b>13.09</b>
<b>FUND BALANCE</b>	<b>\$ 832,000</b>	<b>1,066,000</b>	<b>1,221,200</b>	<b>1,518,700</b>	<b>1,356,100</b>

## BUDGET HIGHLIGHT

The Harbors FY08 Adopted Budget is an increase of \$165,300 (5.4%) over the FY08 Approved Budget.

### The significant budgetary changes include:

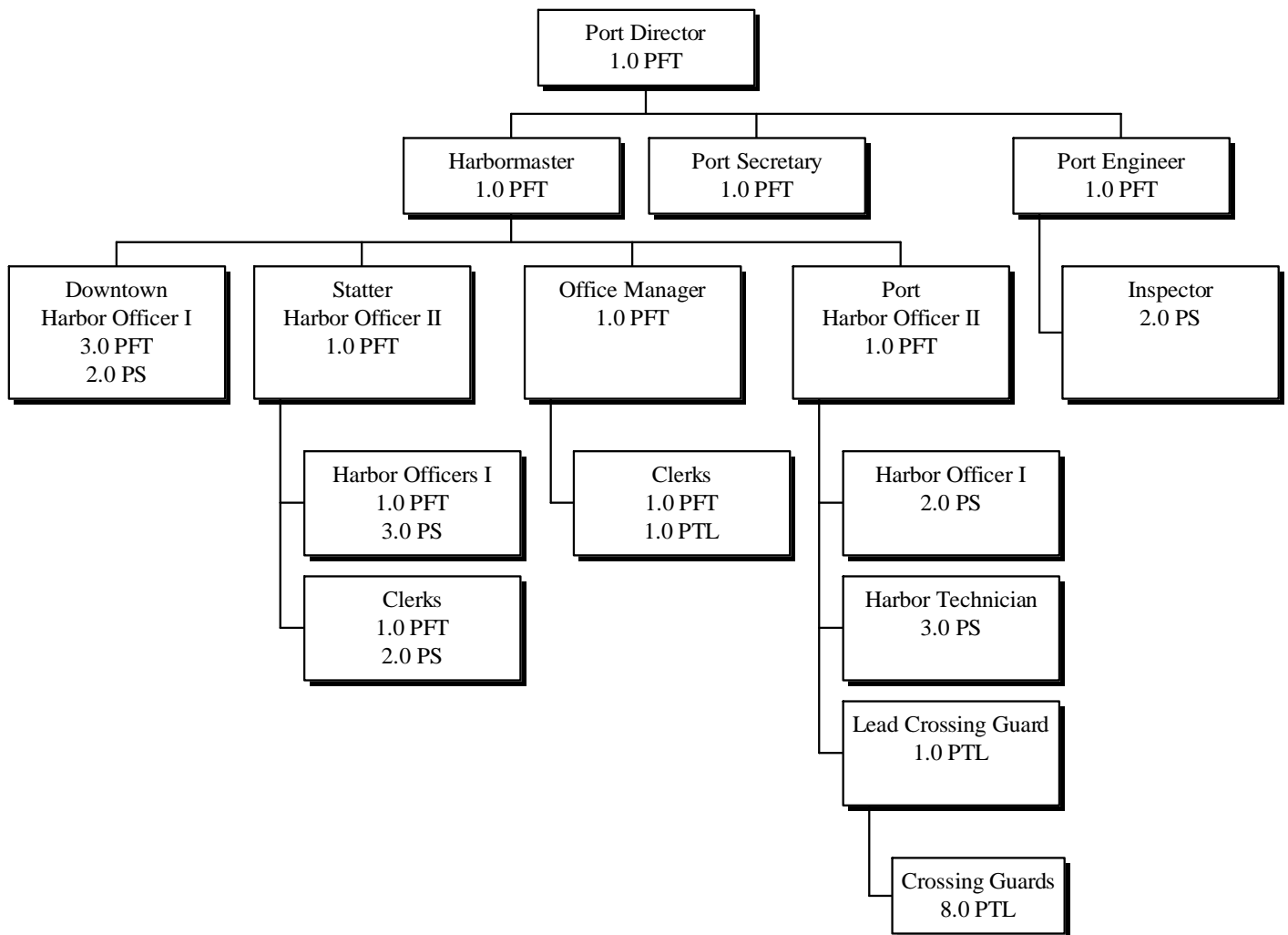
- Personnel Services decreased \$42,800 (3.5%) due to decreases in the PERS and health care rates.
- Commodities and Services increased \$84,500 (8.4 %) due to increases in impounding activity and disposal services charges.
- Debt Service increased \$118,600 (14.50%) due to revenue bond repayment.
- User Fees and Permits decreased \$320,700 (11.5%) due to a decrease in harbors users, which resulted from fee increases.
- Rentals & Sales increased \$202,600 (more than doubled) due to increases in lease rates/fees resulting from a department-wide rate review.
- Interest Income increased \$68,700 (more than doubled) due an increased cash balance and an increase to CBJ's estimated interest rate.

## 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

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
<b>CLASS TITLE:</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>
	<b>Pos.</b>		<b>Pos.</b>		<b>Pos.</b>	
Port Director	0.50	\$ 50,400	0.50	\$ 53,500	0.50	53,400
Harbormaster	0.50	35,000	0.50	36,200	0.50	36,900
Admin Assistant II	1.00	61,200	1.00	61,600	1.00	55,800
Operations Maintenance Supervisor	1.50	97,900	1.50	101,800	1.50	96,500
Harbor Clerk	2.00	73,600	2.00	76,800	2.00	73,400
Harbor Officer I (1)	6.50	326,800	6.50	354,300	6.25	337,400
Harbor Technician	0.84	26,400	0.84	27,400	0.84	27,300
Harbor Assistant (2)	-	-	-	-	0.50	12,300
Shift Differential	-	45,400	-	45,800	-	45,800
Overtime	-	22,500	-	23,500	-	23,500
Benefits	-	375,000	-	450,000	-	425,800
<b>Total Budget</b>	<b><u>12.84</u></b>	<b><u>\$ 1,114,200</u></b>	<b><u>12.84</u></b>	<b><u>\$ 1,230,900</u></b>	<b><u>13.09</u></b>	<b><u>\$ 1,188,100</u></b>

(1) One Harbor Officer I position was increased from 0.5 FTE to 1.0 FTE. Funding for 0.75 FTE was shifted to Docks. The net effect is a 0.25 FTE decrease in FY08.

(2) This position had existed but remained unfunded and unfilled in prior years.

# HOSPITAL

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## 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.

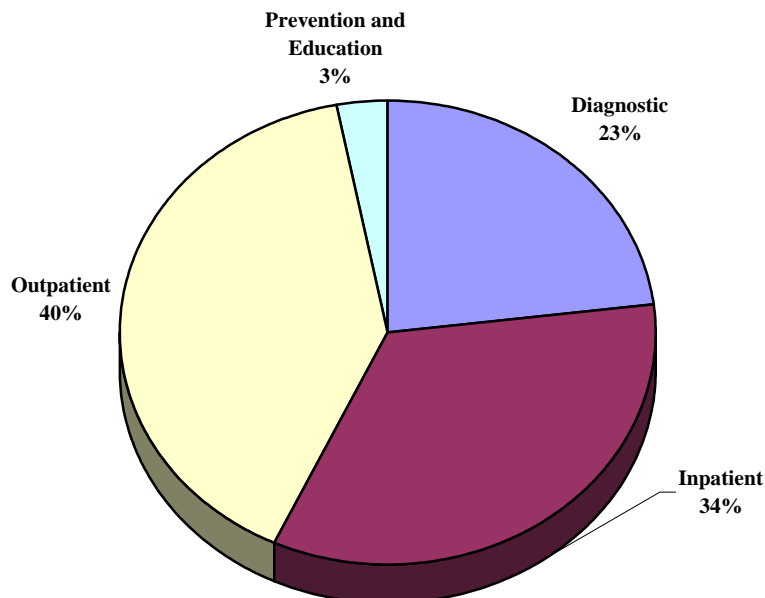
Our success in this mission will be measured by customer, community, and employee satisfaction; and by financial viability. (Adopted June 23, 1992)

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## FY08 BUDGET

**\$63,872,200**

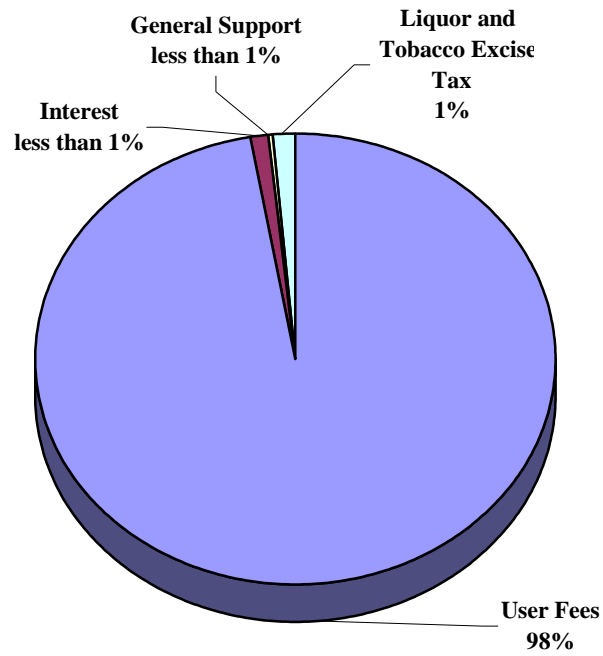
## CORE SERVICES



# HOSPITAL

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## FUNDING SOURCES



See the Glossary for definitions of terms.

# HOSPITAL

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 31,033,200	33,705,100	33,122,600	35,053,300	34,386,900
Commodities and Services	22,215,600	22,969,200	23,823,900	24,347,400	24,623,100
Capital Outlay	1,029,100	1,650,000	1,650,000	500,000	2,400,000
Reserve Contribution	-	1,500,000	-	1,500,000	-
Debt Service	1,227,700	2,448,700	2,448,700	2,536,900	2,462,200
Support to Capital Projects	5,200,000	7,100,000	7,100,000	-	-
<b>Total Expenses</b>	<b>60,705,600</b>	<b>69,373,000</b>	<b>68,145,200</b>	<b>63,937,600</b>	<b>63,872,200</b>
<b>FUNDING SOURCES:</b>					
User Fees	60,030,200	61,980,600	59,430,000	64,451,700	65,476,200
Interest	445,800	453,600	759,300	488,400	837,400
Support from:					
General Fund for bond payment	593,000	-	-	-	-
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Liquor Tax	621,800	621,800	621,800	621,800	646,700
Tobacco Excise Tax	269,000	255,000	255,000	260,000	260,000
Equity From (To) Fund Balance	(1,449,600)	5,866,600	6,883,700	(2,079,700)	(3,543,500)
<b>Total Funding Sources</b>	<b>\$ 60,705,600</b>	<b>69,373,000</b>	<b>68,145,200</b>	<b>63,937,600</b>	<b>63,872,200</b>
<b>STAFFING</b>	<b>374.05</b>	<b>396.20</b>	<b>396.20</b>	<b>396.20</b>	<b>388.66</b>
<b>FUND BALANCE</b>	<b>\$ 12,545,500</b>	<b>6,678,900</b>	<b>5,661,800</b>	<b>7,741,500</b>	<b>9,205,300</b>

## BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY08 Adopted Budget is \$65,400 ( 0.10% ) less than the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased by \$666,400 due to the elimination of 7.54 FTE's resulting from productivity gains.
- Capital Outlay increased by \$1,900,000 (380%) due to the addition of \$1.4 million for technology purchases and \$400,000 more for major equipment.

# HOSPITAL

## Budget Highlight, continued

### CORE SERVICES

#### Diagnostic

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

**Services Provided to:** Patients of the hospital, employees

	<i><b>FY04</b></i>	<i><b>FY05</b></i>	<i><b>FY06</b></i>	<i><b>FY07</b></i>	<i><b>FY08</b></i>
<b>Key Measures</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
JCAHO Results	Conditional Accreditation	Full Accreditation	Full Accreditation	Full Accreditation	Full Accreditation
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

#### Inpatient Treatment

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

**Services Provided to:** Patients of the hospital, employees

	<i><b>FY04</b></i>	<i><b>FY05</b></i>	<i><b>FY06</b></i>	<i><b>FY07</b></i>	<i><b>FY08</b></i>
<b>Key Measures</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
JCAHO Results	Conditional Accreditation	Full Accreditation	Full Accreditation	Full Accreditation	Full Accreditation
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

# HOSPITAL

## CORE SERVICES, CONTINUED

### Outpatient Treatment

**Includes:** Physical Rehab, Chemical Dependency, Surgical Day Care

**Services Provided to:** Patients of the hospital, employees

Key Measures	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
JCAHO Results	Conditional Accreditation	Full Accreditation	Full Accreditation	Full Accreditation	Full Accreditation
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%	0.56%
Expense per APD	\$1,750.61	\$1,709.65	\$1,830.70	\$1,922.64	\$1,922.64

### Prevention/Education

**Includes:** Kidsafe, Health Fairs

**Services Provided to:** Community

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

### Outpatient Treatment

**Includes:** Physical Rehab, Chemical Dependency, Surgical Day Care

**Services Provided to:** Patients of the hospital, employees

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

### Prevention/Education

**Includes:** Kidsafe, Health Fairs

**Services Provided to:** Community

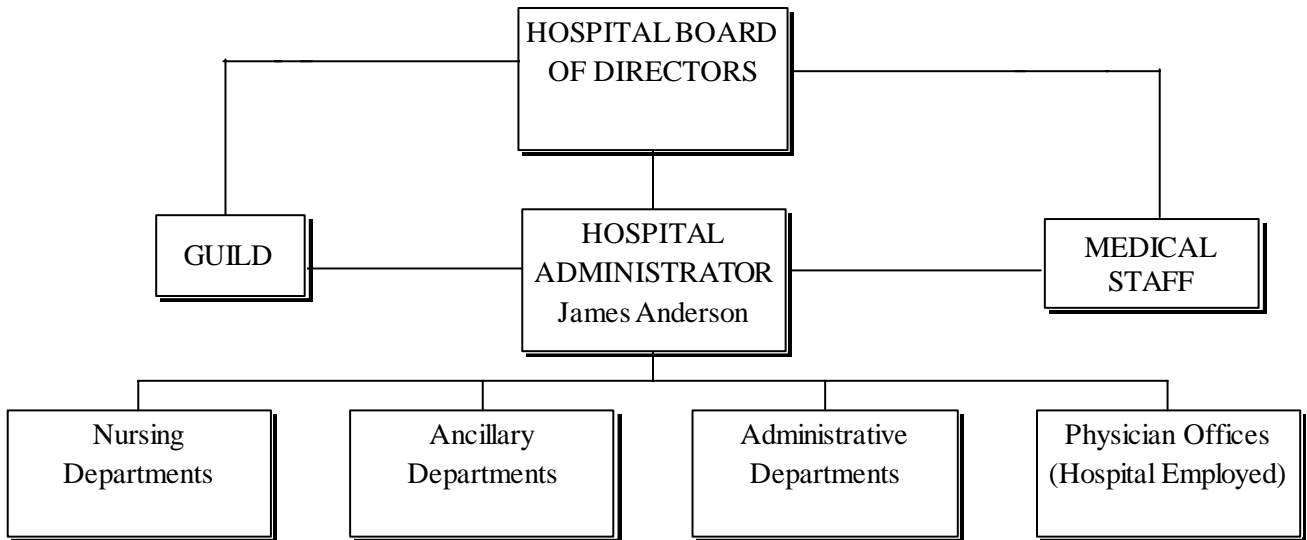
Key Measure	FY02 Actuals	FY03 Actuals	FY04 Projected	FY05 Projected	FY06 Projected
Number of people participating (Kidsafe every other year)	414	1215	770	1350	1350



# HOSPITAL

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## FUNCTIONAL ORGANIZATION CHART



# HOSPITAL

## STAFFING DETAIL

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Bartlett Regional Hospital Employees:</b>						
Patient Care Administrator	1.00	120,900	1.00	124,500	1.00	129,800
Human Resources System Administrator	1.00	99,600	1.00	102,600	1.00	106,200
Director of Pharmacy	1.00	104,300	1.00	107,400	1.00	118,100
Director of Materials Mgmt	1.00	74,300	1.00	76,500	1.00	73,200
Director of Health Info Mgmt	1.00	72,800	1.00	75,000	1.00	70,500
Director of Case Management	1.00	79,300	1.00	81,700	1.00	79,900
Laboratory Manager	1.00	84,500	1.00	87,000	1.00	93,300
Radiology Manager	1.00	85,400	1.00	88,000	1.00	92,000
Facility Manager	1.00	76,500	1.00	78,800	1.00	83,400
Capital Project Manager	0.50	46,800	0.50	48,200	1.00	96,700
Information Systems Mgmt	1.00	88,800	1.00	91,500	1.00	90,000
Community Relations Director	-	-	-	-	1.00	90,800
Physical Rehab Manager	1.00	83,300	1.00	85,800	1.00	93,800
Dietary Assistant Manager	1.03	58,700	1.03	60,500	1.00	57,800
Patient Account Manager	1.00	89,200	1.00	91,900	1.00	88,200
Nutrition Manager	1.00	71,200	1.00	73,300	1.00	70,600
Controller	1.00	95,700	1.00	98,600	1.00	99,100
Trauma Coordinator	0.30	22,600	0.30	23,300	0.30	23,300
Nurse Manager	5.00	403,500	5.00	415,600	4.00	364,800
House Supervisor	4.61	355,000	4.61	365,700	4.63	395,900
Patient Education Coordinator	2.77	211,000	2.77	217,300	3.00	217,800
House Supervisor II	0.93	110,700	0.93	114,000	0.91	86,300
Utilization Review Coordinator	2.04	148,600	2.04	153,100	2.40	176,100
Nursing System Manager	1.00	84,400	1.00	86,900	1.00	95,800
Chemical Dep Program Director	1.00	66,600	1.00	68,600	1.00	71,300
Surgical Services Nurse Mgr	-	-	-	-	1.00	111,100
Quality / Risk Manager	1.00	79,400	1.00	81,800	1.00	91,100
Education Director	1.00	78,200	1.00	80,500	1.00	89,000
Education Coordinator	1.01	75,400	1.01	77,700	1.01	77,900
Quality Assurance Coordinator	0.60	44,900	0.60	46,200	0.60	46,200
Cardiac Rehab Care Coordinator	0.76	59,900	0.76	61,700	0.25	20,200
Clinical Info Sys Coordinator	1.01	78,300	1.01	80,600	1.00	79,700
Lab Systems Analyst	1.00	67,000	1.00	69,000	1.00	68,400
Clinical Assistant Manager	4.73	367,800	4.73	378,800	4.65	383,700
Clinical Coordinator RRC	-	-	-	-	1.00	58,200
Clinical Nurse V	6.10	480,400	6.10	494,800	6.44	523,200
Clinical Nurse IV	5.81	421,500	5.81	434,100	4.12	298,300
Clinical Nurse III	54.98	4,018,300	54.98	4,138,800	63.63	4,685,300
Clinical Nurse II	7.67	453,300	7.67	466,900	6.37	381,200
Clinical Nurse I	0.87	44,500	0.87	45,800	-	2,900
Nurse Intern	-	-	-	-	4.00	154,000
Data Mgmt Coord	-	-	-	-	0.60	27,700
Licensed Practical Nurse	7.49	387,400	7.49	399,000	5.74	320,600
Dive Supervisor	0.03	1,900	0.03	2,000	0.07	4,200
Pharmacist	4.72	538,100	4.72	554,200	4.59	574,800
Physical Therapist	7.86	595,700	7.86	613,600	6.28	406,200

# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Bartlett Regional Hospital Employees:</b>						
Occupational Therapist	1.90	134,600	1.90	138,600	1.90	135,100
Respiratory Therapist	2.57	171,100	2.57	176,200	2.47	180,100
Respiratory Therapy Manager	1.10	76,700	1.10	79,000	1.00	75,900
Compliance Officer	1.00	71,800	1.00	74,000	1.00	77,900
Dietician	1.00	56,900	1.00	58,600	1.00	57,300
Accountant	1.00	55,600	1.00	57,300	1.00	62,400
Grant Writer	0.75	40,000	0.75	41,200	0.75	40,400
Assistant Radiology Manager	1.27	120,600	1.27	124,200	1.23	141,900
Physician Services Director	-	-	-	-	1.00	83,700
Patient Access Services Sup.	1.04	56,400	1.04	58,100	1.05	58,600
Collection Supervisor	1.04	55,000	1.04	56,700	1.05	53,500
Patient Account Supervisor	1.14	63,100	1.14	65,000	1.10	63,300
Physician Office Manager	1.00	49,300	1.00	50,800	1.00	49,900
Physician Office Manager II	1.00	57,600	1.00	59,300	0.08	6,100
Physician Office Manager	1.00	78,400	1.00	80,800	-	-
Social Worker	1.25	81,200	1.25	83,600	1.23	75,100
Substance Abuse Counselor	4.79	274,000	4.79	282,200	-	-
Social Work Services Assistant	0.80	44,200	0.80	45,500	0.76	42,900
Social Work Services Associate	3.03	173,200	3.03	178,400	3.25	189,300
Activities Program Coordinator	1.01	49,800	1.01	51,300	0.50	24,800
Substance Abuse Counselor II	-	-	-	-	4.52	262,100
Activities Aide	-	-	-	-	1.16	39,100
Resident Aide	-	-	-	-	4.31	145,900
Medical Assistant II	1.00	62,100	1.00	64,000	0.08	3,000
Medical Assistant II	1.77	70,900	1.77	73,000	-	-
Histology Tech II	1.10	63,900	1.10	65,800	1.10	71,000
Laboratory - Med Tech II	4.13	276,400	4.13	284,700	4.00	283,300
Laboratory - Med Tech	5.83	367,600	5.83	378,600	5.52	353,000
Laboratory - Aide	-	-	-	-	0.80	25,700
Laboratory - Aide II	4.06	153,900	4.06	158,500	3.90	151,800
Histology Tech	1.03	51,500	1.03	53,000	1.05	57,900
Path Secretary/Transcriptionist	1.00	36,300	1.00	37,400	1.00	35,100
OR - Support Tech	6.72	338,300	6.72	348,400	6.24	318,700
Medical Assistant	5.52	231,400	5.52	238,300	-	-
Therapy Aide / Clerk	2.00	63,800	2.00	65,700	2.00	59,700
Certified Nurse Asst I	11.42	419,200	11.42	431,800	4.50	226,300
Radiology Tech III	5.60	368,800	5.60	379,900	3.74	226,500
Radiology Tech II	4.33	245,400	4.33	252,800	4.12	235,800
Radiology Tech I	-	-	-	-	1.00	44,000
Nuclear Med Tech II	0.90	59,200	0.90	61,000	0.91	62,100
CT Scan Tech II	1.76	129,700	1.76	133,600	1.38	107,700
MRI Tech II	-	-	-	-	1.17	77,600
Special Imaging Coordinator	1.32	106,500	1.32	109,700	1.02	96,900
Radiology Coordinator	1.06	67,700	1.06	69,700	1.00	64,600
Lead Mammography Tech	1.10	69,100	1.10	71,200	1.39	100,000
Ultrasound Tech III	2.06	178,000	2.06	183,300	3.88	331,900
Ultrasound Tech II	1.57	125,200	1.57	129,000	-	-

# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Bartlett Regional Hospital Employees:</b>						
Ultrasound Tech I	0.38	24,700	0.38	25,400	-	-
Health Info Mgmt Tech II	2.08	89,300	2.08	92,000	3.00	135,300
Health Info Mgmt Tech I	6.53	263,600	6.53	271,500	5.96	248,600
CSR Tech	1.00	34,000	1.00	35,000	1.01	34,500
Patient Observer	0.55	19,700	0.55	20,300	0.55	19,700
Lead EMT	-	-	-	-	1.16	49,700
Inside Tender	0.06	3,000	0.06	3,100	0.10	5,500
Mental Health Asst II	3.15	129,900	3.15	133,800	6.66	308,900
Certified Nurse Asst II	15.20	733,600	15.20	755,600	15.80	698,500
Emergency Medical Technician	3.20	142,000	3.20	146,300	6.89	265,800
Pharmacy Tech III	1.02	41,100	1.02	42,300	1.00	42,600
Pharmacy Tech II	2.06	84,100	2.06	86,600	1.08	42,400
Pharmacy Tech I	1.02	37,300	1.02	38,400	2.15	85,100
Operations Support Tech	1.00	41,100	1.00	42,300	1.00	42,100
Network Support Tech	2.10	132,900	2.10	136,900	2.05	117,500
Network Administrator	1.10	65,000	1.10	67,000	1.05	69,500
Business Systems Analyst	1.00	65,100	1.00	67,100	2.01	144,800
System Administrator	1.10	72,900	1.10	75,100	1.00	71,400
Administrative Assistant	4.00	157,500	4.00	162,200	4.00	174,900
HR Generalist	1.00	47,800	1.00	49,200	1.49	81,200
Executive Assistant	1.00	45,100	1.00	46,500	1.00	49,000
Administrative Clerk	1.74	57,700	1.74	59,400	-	-
HR Admin Clerk	1.00	34,100	1.00	35,100	-	-
Volunteer Coordinator	-	-	-	-	1.00	45,600
Patient Accounts Clerk	0.50	17,000	0.50	17,500	-	-
Physician Billing Clerk	1.00	32,800	1.00	33,800	-	-
Secretary	1.05	36,300	1.05	37,400	1.00	34,800
PFS Representative	4.64	157,700	4.64	162,400	4.75	161,600
Physician Billing Clerk	3.17	104,900	3.17	108,000	2.07	33,500
Physician Billing Clerk II	5.31	191,600	5.31	197,300	3.15	110,600
Accounting Tech I	1.00	31,700	1.00	32,700	1.00	33,700
Administrative Clerk II	5.94	194,100	5.94	199,900	8.10	268,800
PFS Specialist	4.11	146,100	4.11	150,500	5.02	179,500
Insurance Verification Clerk	2.03	70,700	2.03	72,800	2.03	70,000
Patient Account Services Clerk	1.49	54,500	1.49	56,100	-	-
Patient Account Services Rep	7.55	290,000	7.55	298,700	7.90	302,600
Patient Account Services Spec	2.01	85,200	2.01	87,800	3.14	130,400
Patient Account Services Comm	-	-	-	-	1.01	36,300
Office Receptionist	2.65	72,300	2.65	74,500	3.15	90,700
Diag Im Office Supervisor	0.98	37,900	0.98	39,000	1.10	45,900
Buyer	1.50	59,500	1.50	61,300	1.50	58,300
Storeroom Clerk II	1.00	34,100	1.00	35,100	1.00	29,400
Storeroom Clerk I	1.00	28,700	1.00	29,600	1.00	28,100
Accounting Tech II	1.00	36,400	1.00	37,500	1.00	37,000
Unit Clerk	3.41	121,700	3.41	125,400	3.33	120,900
Timekeeper/Outside Tender	0.02	800	0.02	800	0.02	1,100
Surgical Services Scheduler	2.00	73,300	2.00	75,500	1.08	40,300
Surgical Services Attendant	1.00	31,400	1.00	32,300	1.01	31,800

# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY07 Amended		FY08 Approved		FY08 Adopted	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	Pos.	Budget	Pos.	Budget	Pos.	Budget
<b>CLASS TITLE:</b>						
Cook	7.74	298,300	7.74	307,200	6.95	285,800
Cook's Assistant	0.15	4,300	0.15	4,400	-	-
Diet Aide	8.40	283,900	8.40	292,400	9.35	331,900
Lead Security Officer	1.00	39,300	1.00	40,500	1.00	40,500
Security Officer	4.16	150,800	4.16	155,300	6.00	235,500
Lead Housekeeper	1.00	47,000	1.00	48,400	1.00	49,900
Housekeeper	19.60	610,800	19.60	629,100	19.60	632,100
Housekeeper Aide	0.25	4,800	0.25	4,900	0.23	4,500
Lead Maintenance Mechanic	1.00	62,100	1.00	64,000	1.10	78,800
Lead Bio-Med Tech	-	-	-	-	1.00	62,300
Bio-Med Tech I	2.00	113,400	2.00	116,800	1.00	46,600
Maintenance Mechanic II	2.46	132,600	2.46	136,600	2.27	125,900
Maintenance Mechanic I	3.00	123,200	3.00	126,900	3.10	129,900
Psychiatrist	-	-	-	-	1.00	175,000
Adult Psychiatrist	2.00	341,200	2.00	351,400	-	-
Child Psychiatrist	-	-	-	-	1.00	177,100
Child Psychiatrist I	-	-	-	-	1.00	197,000
Psychiatric Services Director	1.00	188,800	1.00	194,500	1.00	200,400
Senior Psychiatrist	1.00	213,100	1.00	219,500	1.00	226,200
Benefits	-	11,141,200	-	11,812,900	-	11,525,600
<b>Total Hospital Employees</b>	<b>393.20</b>	<b>33,705,100</b>	<b>393.20</b>	<b>35,053,300</b>	<b>400.66</b>	<b>35,269,400</b>
<b>Contract Employees:</b>						
Administrator / CEO	1.00	194,000	1.00	199,800	1.00	203,700
Chief Financial Officer	1.00	136,000	1.00	140,100	1.00	142,800
Dietary Manager	1.00	76,000	1.00	78,300	1.00	79,800
<b>Total Contract Employees</b>	<b>3.00</b>	<b>406,000</b>	<b>3.00</b>	<b>418,200</b>	<b>3.00</b>	<b>426,300</b>
<b>Total Budget</b>	<b>396.20</b>	<b>\$ 34,111,100</b>	<b>396.20</b>	<b>\$ 35,471,500</b>	<b>403.66</b>	<b>35,695,700</b>
				<b>Productivity Savings</b>	<b>(15.00)</b>	<b>(882,500)</b>
				<b>Final Budget</b>	<b>388.66</b>	<b>\$ 34,813,200</b>

# WASTE MANAGEMENT

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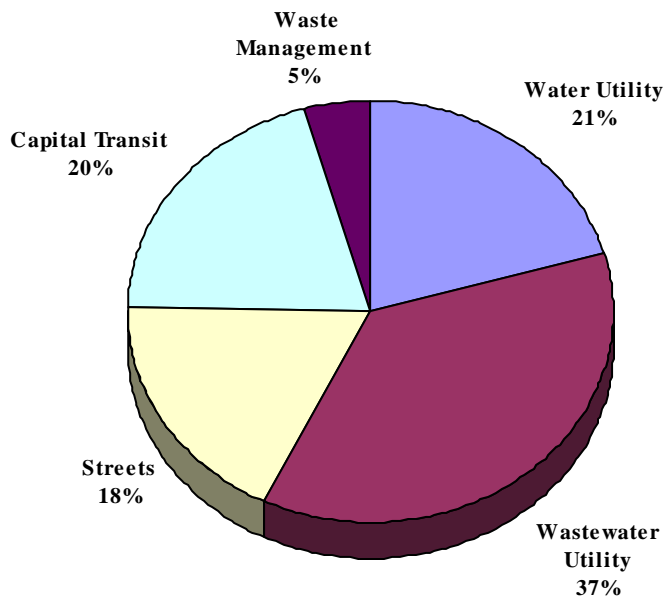
## MISSION STATEMENT

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.

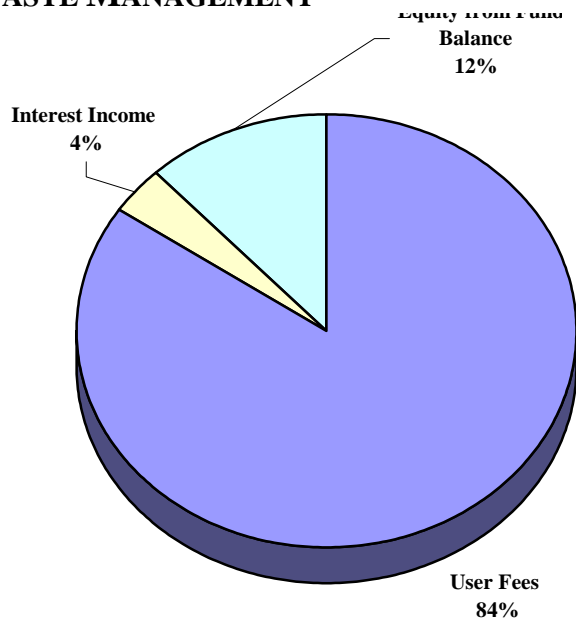
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## FY08 BUDGET FOR WASTE MANAGEMENT \$1,005,900

### PUBLIC WORKS DEPARTMENT CORE SERVICES



### FUNDING SOURCES FOR WASTE MANAGEMENT



# WASTE MANAGEMENT

## COMPARATIVES

		FY07		FY08	FY08
	FY06	Amended	Projected	Approved	Adopted
	Actuals	Budget	Actuals	Budget	Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 56,200	60,300	58,400	65,000	58,900
Commodities and Services	838,400	927,200	854,800	807,600	947,000
<b>Total Expenses</b>	<b>894,600</b>	<b>987,500</b>	<b>913,200</b>	<b>872,600</b>	<b>1,005,900</b>
<b>FUNDING SOURCES:</b>					
User Fees	811,500	807,400	807,400	807,400	918,700
State Shared Revenue	1,600	1,500	1,500	-	-
Interest Income	20,500	29,100	35,000	31,300	38,600
Support from:					
General Fund	-	-	-	-	180,000
Capital Projects	-	50,000	50,000	-	-
Equity (To) From Fund Balance	61,000	99,500	19,300	33,900	(131,400)
<b>Total Funding Sources</b>	<b>\$ 894,600</b>	<b>987,500</b>	<b>913,200</b>	<b>872,600</b>	<b>1,005,900</b>
<b>STAFFING</b>	<b>0.53</b>	<b>0.53</b>	<b>0.53</b>	<b>0.53</b>	<b>0.53</b>

## BUDGET HIGHLIGHT

The Public Works Waste Management Divisions' FY08 Adopted Budget is an increase of \$133,300 (15.3%) over the FY08 Approved Budget.

### The significant budgetary changes include:

- The \$139,100 increase in Commodities and Services is due to \$15,000 for repair and maintenance of the Recycle Baler, a \$4,000 increase for additional advertising for household hazardous waste program and a \$111,800 increase for an additional junk vehicle disposal event in FY08.
- User fees increased \$111,800 (50.0%) resulting from an increase to the junk vehicle fee charged to CBJ vehicle owners.

# 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

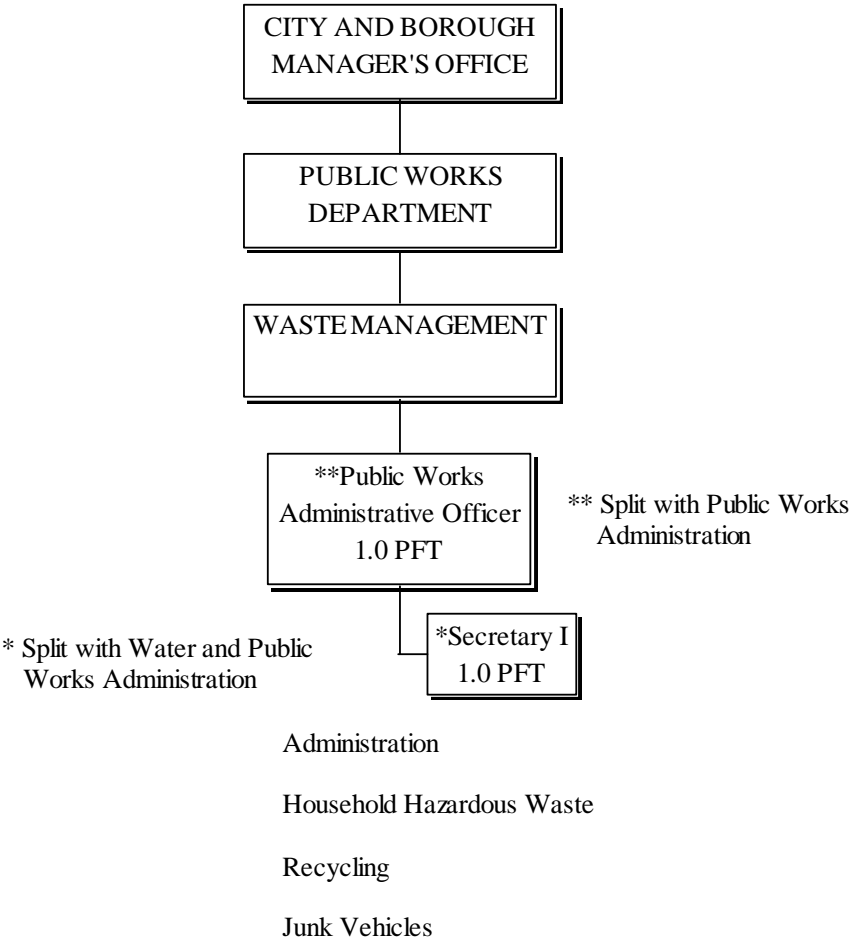
### Key Measures

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
Pounds of waste material recycled.	978,000	428,000	453,000	520,000	600,000
Percentage of increase/decrease per pound	+1%	+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

	FY07 Amended		FY08 Approved		FY08 Adopted	
CLASS TITLE:	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
PW Admin Officer	0.50	\$ 31,400	0.50	\$ 32,500	0.50	\$ 27,600
Secretary	0.03	1,200	0.03	1,200	0.03	1,100
Benefits	-	16,600	-	19,500	-	16,500
Workforce	-	11,100	-	11,800	-	13,700
<b>Total Budget</b>	<b>0.53</b>	<b>\$ 60,300</b>	<b>0.53</b>	<b>\$ 65,000</b>	<b>0.53</b>	<b>\$ 58,900</b>

# NOTES

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# WASTEWATER (SEWER)

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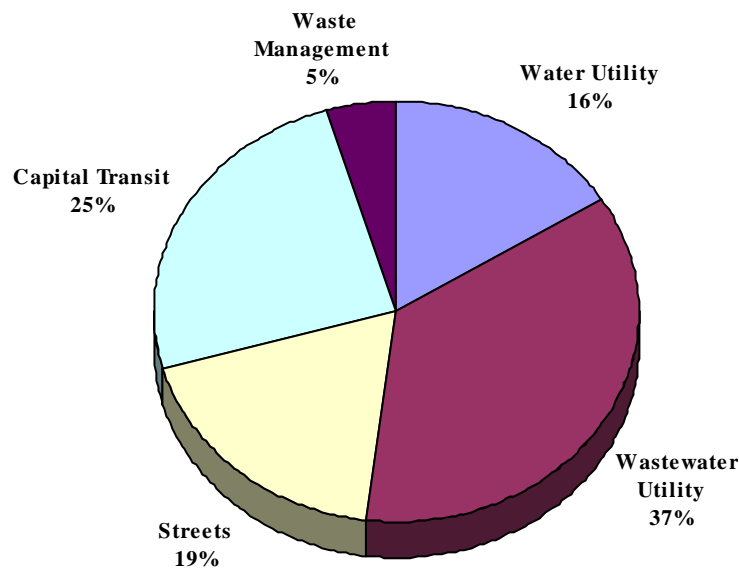
## MISSION STATEMENT

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.

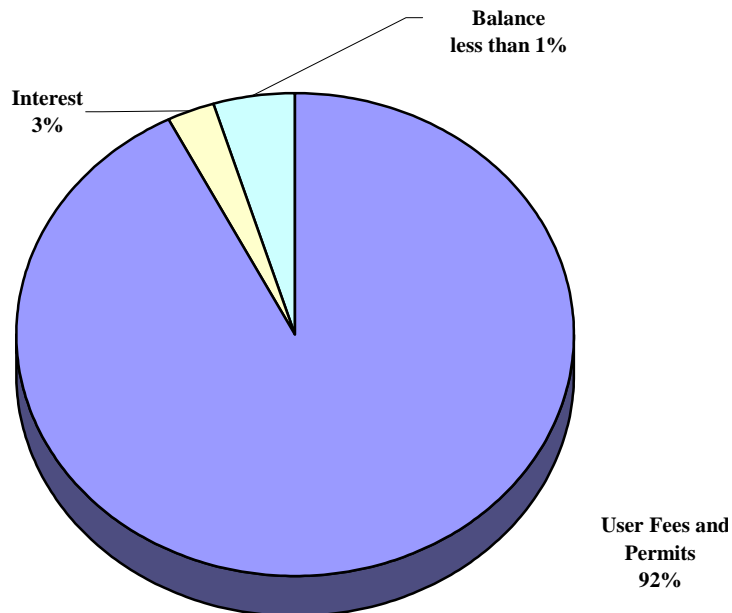
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## FY08 BUDGET FOR WASTEWATER UTILITY \$7,797,800

### PUBLIC WORKS DEPARTMENT CORE SERVICES



### FUNDING SOURCES FOR WASTEWATER UTILITY



# WASTEWATER (SEWER)

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 3,019,900	3,503,000	3,366,200	3,818,600	3,611,800
Commodities and Services	2,918,000	3,223,900	3,077,100	3,327,400	3,331,600
Capital Outlay	39,600	296,600	291,600	296,600	296,600
Debt Service	683,100	561,700	561,400	557,800	557,800
Support to Capital Projects	1,920,000	750,000	750,000	-	-
<b>Total Expenses</b>	<b>8,580,600</b>	<b>8,335,200</b>	<b>8,046,300</b>	<b>8,000,400</b>	<b>7,797,800</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	7,811,700	7,633,800	7,877,300	7,729,500	7,981,100
State Shared Revenue	91,800	101,100	101,100	-	-
Interest	125,100	129,500	211,500	139,400	233,300
Support from Special Assessments	1,000	31,400	33,800	-	-
Equity From Fund Balance	551,000	439,400	(177,400)	131,500	(416,600)
<b>Total Funding Sources</b>	<b>\$ 8,580,600</b>	<b>8,335,200</b>	<b>8,046,300</b>	<b>8,000,400</b>	<b>7,797,800</b>
<b>STAFFING</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>
<b>FUND BALANCE</b>	<b>\$ 2,463,600</b>	<b>2,024,200</b>	<b>2,641,000</b>	<b>2,509,500</b>	<b>3,057,600</b>

## BUDGET HIGHLIGHT

The Public Works Wastewater Division's FY08 Adopted Budget is a decrease of \$202,600 (2.5%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel services decreased \$206,800 (5.4%) due to decreases in the PERS and health care rates.
- General liability insurance costs decreased by \$28,200 (16.7%).
- Building Maintenance Division interdepartmental charges from CBJ increased by \$40,940 (49.7%) due to anticipated repairs to the Wastewater Division structures.
- Fleet Division interdepartmental charges from CBJ increased by \$25,500 (20.3%) due to anticipated vehicle repairs and maintenance.
- Chemicals increased \$48,500 (25.3%) due to increased costs and rebuilding of inventory after high usage winter.
- Electricity increased \$35,000 (8.0%) due to increased costs and review of recent years' expenditures.

# WASTEWATER (SEWER)

## CORE SERVICES

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

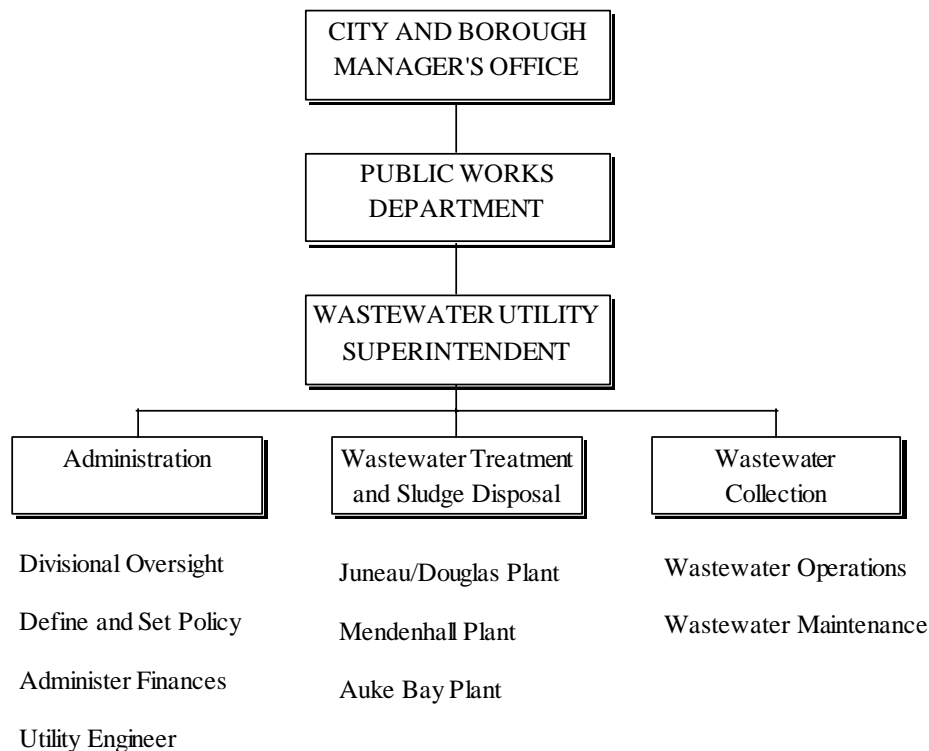
**Wastewater Utility:** Collect and treat sanitary sewage

**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

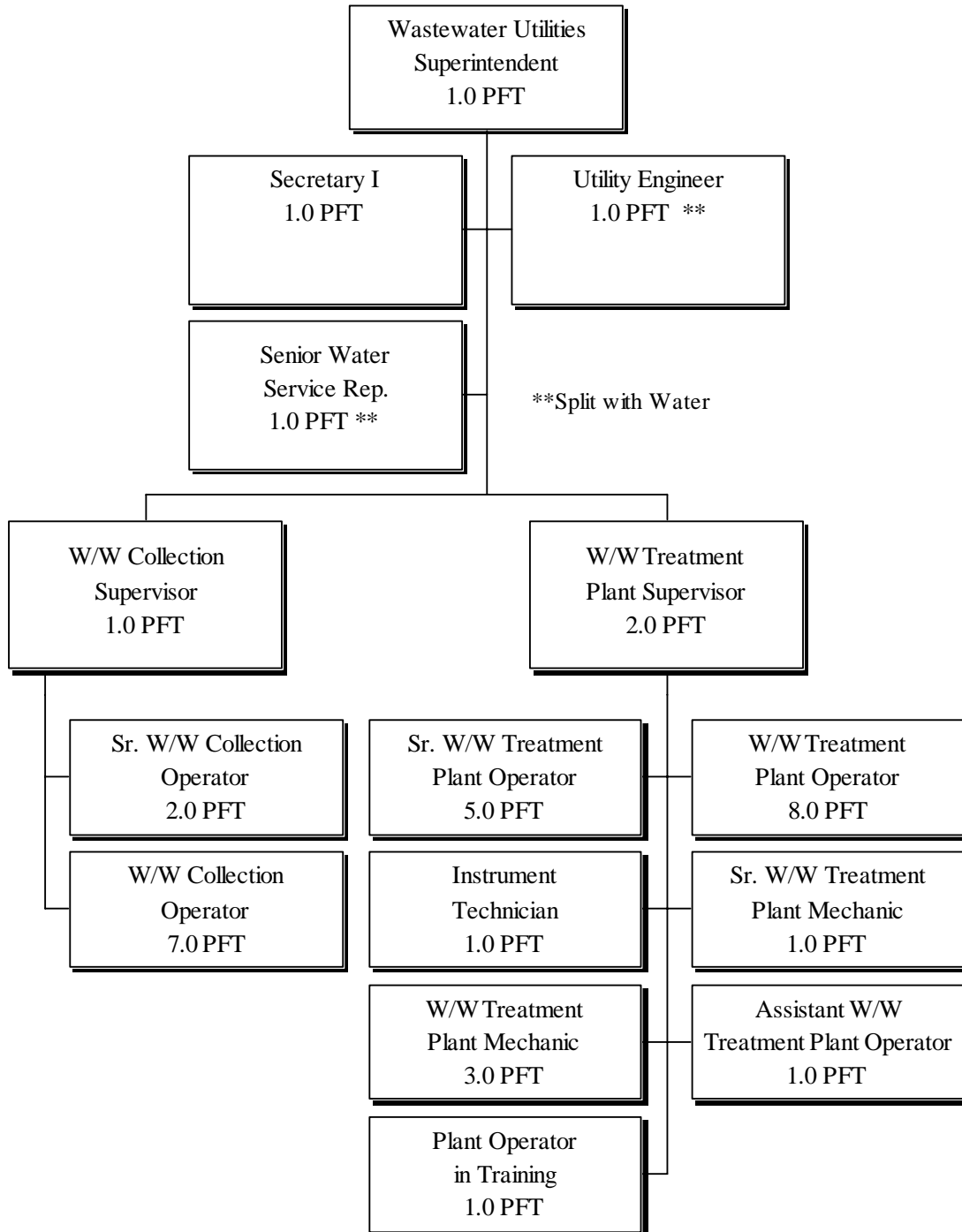
Key Measures	<i>FY04 Actuals</i>	<i>FY05 Actuals</i>	<i>FY06 Projected</i>	<i>FY07 Projected</i>	<i>FY08 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	96.9%	97.8%	98.4%	98.5%	98.5%
Percentage of collection mainlines cleaned per year	40%	25%	25%	25%	25%
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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Wastewater Treatment and</b>						
<b>Sludge Disposal:</b>						
Utilities Superintendent	1.00	\$ 81,600	1.00	\$ 85,700	1.00	\$ 85,700
Plant Supervisors	2.00	148,700	2.00	153,600	2.00	153,600
Senior Plant Operator	5.00	307,900	5.00	322,900	5.00	333,000
Plant Operator (2)	9.00	514,000	9.00	542,000	8.00	471,600
Assistant Plant Operator	1.00	49,900	1.00	53,100	1.00	35,600
Plant Operator in Training II (2)	-	-	-	-	1.00	37,700
Collection Supervisor	1.00	75,900	1.00	78,500	1.00	78,500
Senior Collection Operator	2.00	134,500	2.00	139,300	2.00	139,300
Collection Operator (1)	6.00	360,400	6.00	376,800	7.00	432,600
Assistant Collection Operator (1)	1.00	49,900	1.00	53,100	-	-
Instrument Technician	1.00	58,800	1.00	60,600	1.00	60,600
Maintenance Electrician (3)	1.00	56,700	1.00	59,200	-	-
Senior Plant Mechanic	1.00	59,700	1.00	61,800	1.00	61,800
Plant Mechanic (3)	2.00	104,000	2.00	109,400	3.00	166,600
Utility Engineer	0.50	38,200	0.50	39,900	0.50	39,700
Sr. Water Service Representative	0.50	35,200	0.50	37,500	0.50	37,800
Secretary I	1.00	41,100	1.00	42,700	1.00	41,400
Overtime	-	132,500	-	138,600	-	138,600
Benefits	-	1,172,600	-	1,378,700	-	1,216,300
Vacancy Factor	-	(31,800)	-	(34,700)	-	(32,700)
Work Force	-	113,200	-	119,900	-	114,100
<b>Total Budget</b>	<b><u>35.00</u></b>	<b><u>\$ 3,503,000</u></b>	<b><u>35.00</u></b>	<b><u>\$ 3,818,600</u></b>	<b><u>35.00</u></b>	<b><u>\$ 3,611,800</u></b>

(1) Assistant Collection Operator reclassified as a Collection Operator.

(2) Plant Operator reclassified as a Plant Operator in Training II.

(3) Maintenance Electrician reclassified as a Plant Mechanic.



# NOTES

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# WATER

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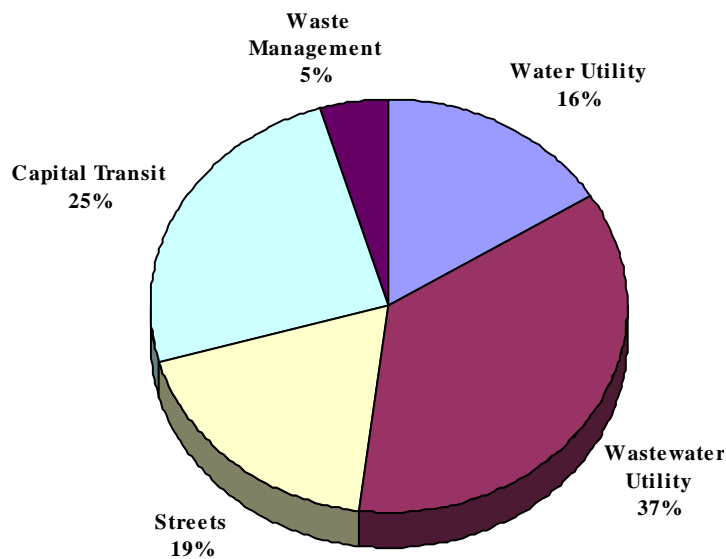
## MISSION STATEMENT

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.

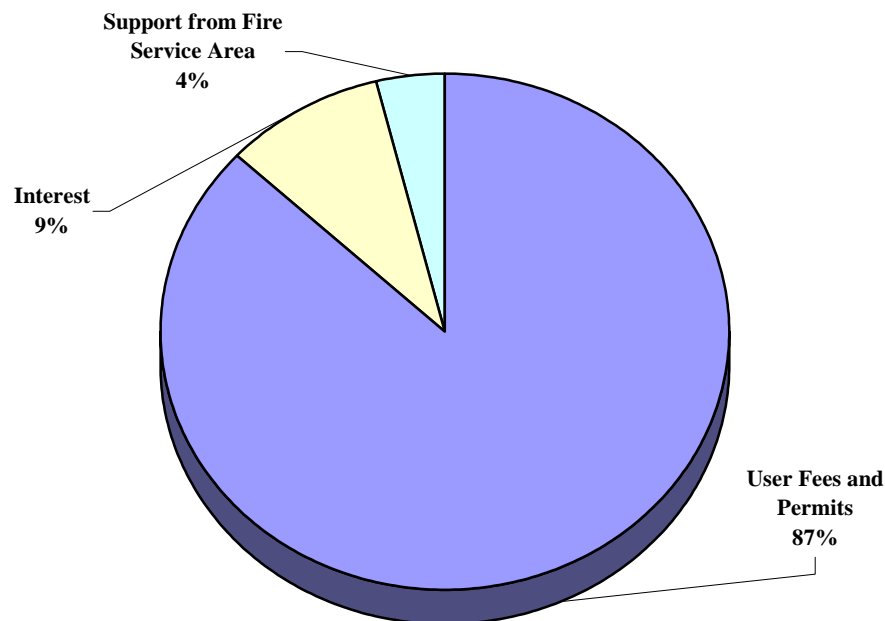
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**FY08 BUDGET FOR WATER UTILITY                      \$3,488,600**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

# WATER

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,277,700	1,401,700	1,413,900	1,533,300	1,469,100
Commodities and Services	942,700	1,123,200	1,050,100	1,149,900	1,156,500
Capital Outlay	18,100	40,000	58,000	40,000	40,000
Debt Service	285,800	393,500	324,700	396,800	323,000
Support to Capital Projects	1,250,000	750,000	750,000	940,000	500,000
<b>Total Expenses</b>	<b>3,774,300</b>	<b>3,708,400</b>	<b>3,596,700</b>	<b>4,060,000</b>	<b>3,488,600</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	3,317,500	3,228,500	3,273,900	3,228,500	3,257,700
State Shared Revenue	39,500	39,900	39,900	-	-
Interest	182,200	255,200	309,200	274,700	341,000
Support from:					
Capital Projects	-	1,000,000	1,000,000	-	-
Fire Service Area	-	100,000	100,000	150,000	150,000
Equity From (To) Fund Balance	235,100	(915,200)	(1,126,300)	406,800	(260,100)
<b>Total Funding Sources</b>	<b>\$ 3,774,300</b>	<b>3,708,400</b>	<b>3,596,700</b>	<b>4,060,000</b>	<b>3,488,600</b>
<b>STAFFING</b>	<b>14.75</b>	<b>14.75</b>	<b>14.75</b>	<b>14.75</b>	<b>14.75</b>
<b>FUND BALANCE</b>	<b>\$ 3,615,500</b>	<b>4,530,700</b>	<b>4,741,800</b>	<b>4,335,000</b>	<b>5,001,900</b>

## BUDGET HIGHLIGHT

The Public Works Water Division's FY08 Adopted Budget is a decrease of \$571,400 (%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel decreased \$64,200 (4.2%) due to decreases in the PERS and health care rates.
- Training increased \$15,200 (80.9%) due to the Alaska Department of Environmental Conservation (ADEC) additional education requirements for pumps and pump systems, which went into effect on December 6, 2006.
- Debt service decreased \$73,800 due to return of loan for storage tanks to ADEC.
- Support to capital improvements decreased by \$440,000 due to a decline in the number of projects previously projected for in the FY08 Approved Budget.

# 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

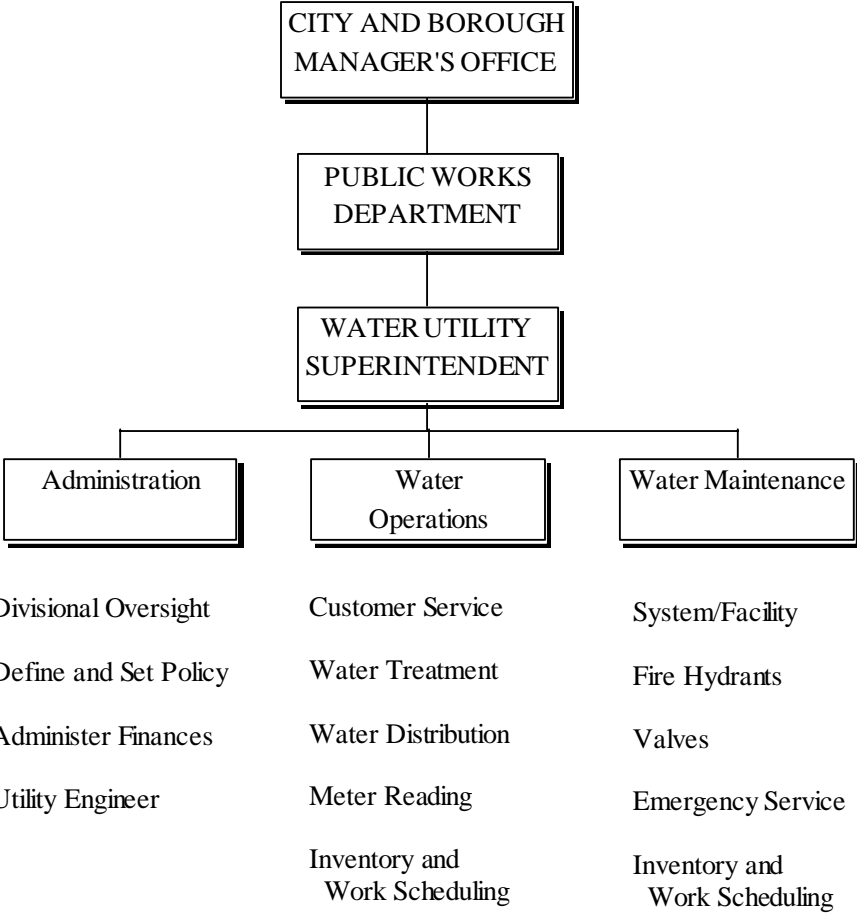
**Service provided to:** Residents of Juneau and visitors

### Key Measures

	FY04 Actuals	FY05 Actuals	FY06 Projected	FY07 Projected	FY08 Projected
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%

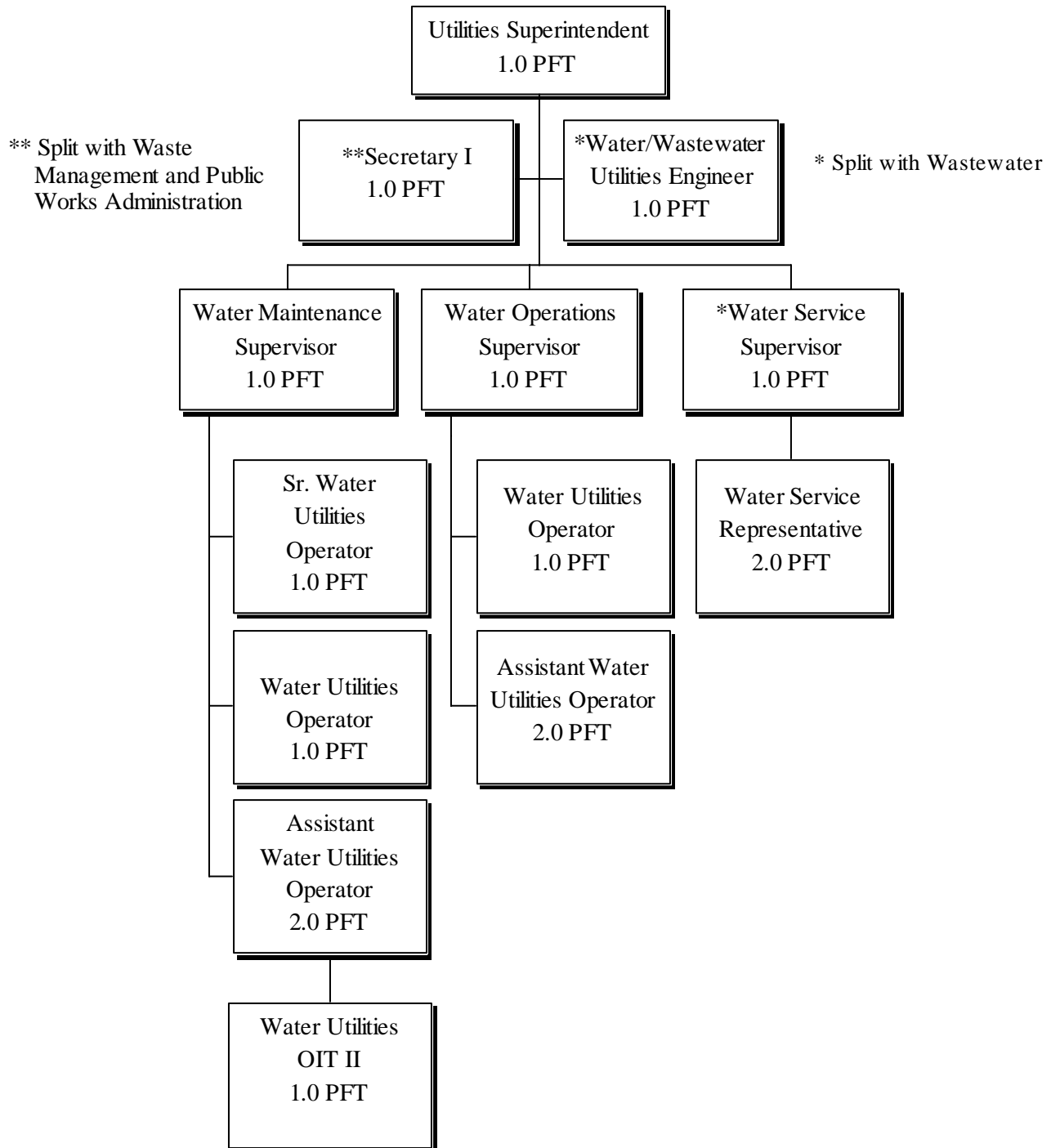
# WATER

## FUNCTIONAL ORGANIZATION CHART



# WATER

## STAFFING ORGANIZATION CHART



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

# WATER

## STAFFING DETAIL

	FY07 Adopted		FY08 Approved		FY08 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
Utility Superintendent	1.00	\$ 79,700	1.00	\$ 82,900	1.00	\$ 87,600
Water Utility Engineer	0.50	38,200	0.50	39,900	0.50	39,700
Water Maintenance Supervisor	1.00	70,400	1.00	74,900	1.00	74,800
Water Operations Supervisor	1.00	70,400	1.00	74,900	1.00	74,800
Sr Water Utilities Operator	-	-	-	-	1.00	62,200
Water Utilities Operator	5.00	256,300	5.00	269,800	2.00	112,400
Assist. Water Utilities Operator	3.00	142,000	3.00	151,100	4.00	201,100
Water Utilities Operator In Training	1.00	49,200	1.00	52,300	1.00	37,700
Water Service Supervisor	0.50	35,300	0.50	37,500	0.50	37,800
Water Service Representative	1.00	61,800	1.00	64,500	2.00	126,100
Secretary I	0.75	29,400	0.75	30,600	0.75	26,600
Overtime	-	55,000	-	55,000	-	55,000
Benefits	-	472,500	-	556,300	-	500,700
Vacancy Factor	-	(14,200)	-	(15,500)	-	(14,800)
Work Force	-	55,700	-	59,100	-	47,400
<b>Total Budget</b>	<b>14.75</b>	<b>\$ 1,401,700</b>	<b>14.75</b>	<b>\$ 1,533,300</b>	<b>14.75</b>	<b>\$ 1,469,100</b>

# PUBLIC WORKS FLEET MAINTENANCE

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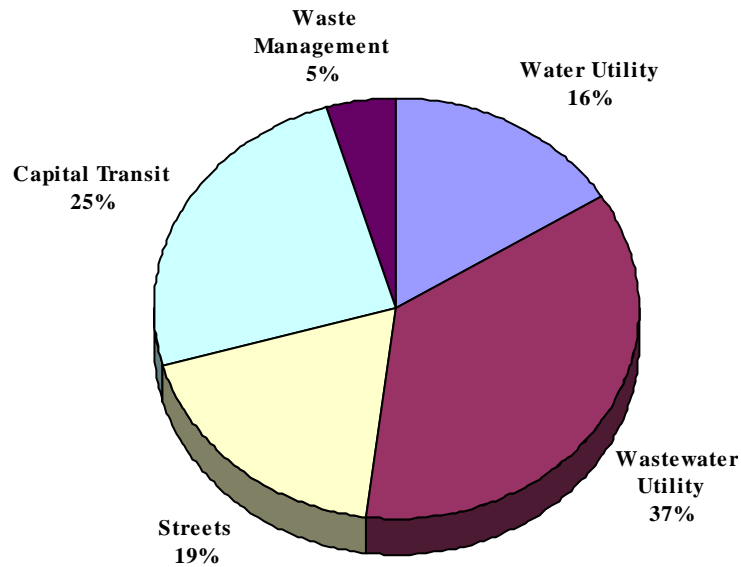
## MISSION STATEMENT

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.

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**FY08 BUDGET FOR FLEET MAINTENANCE \$1,599,100**

## CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



## FUNDING SOURCES FOR FLEET MAINTENANCE

**FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES**



# PUBLIC WORKS FLEET MAINTENANCE

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 331,300	388,600	381,300	423,700	415,200
Commodities and Services	1,022,300	1,213,400	1,220,700	1,210,300	1,183,900
Capital Outlay	90,000	-	-	-	-
<b>Total Expenses</b>	<b>1,443,600</b>	<b>1,602,000</b>	<b>1,602,000</b>	<b>1,634,000</b>	<b>1,599,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	1,378,700	1,542,700	1,634,600	1,568,000	1,611,000
State Shared Revenues	11,800	10,800	10,800	-	-
Equity (To) From Fund Balance	53,100	48,500	(43,400)	66,000	(11,900)
<b>Total Funding Sources</b>	<b>\$ 1,443,600</b>	<b>1,602,000</b>	<b>1,602,000</b>	<b>1,634,000</b>	<b>1,599,100</b>
<b>STAFFING</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>
<b>FUND BALANCE</b>	<b>\$ 243,100</b>	<b>194,600</b>	<b>286,500</b>	<b>220,500</b>	<b>298,400</b>

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 FY08 Adopted Budget is a decrease of \$34,900 (2.1%) over the FY08 Approved Budget.

### The significant budgetary change is:

- Commodities and Services decreased \$26,400 (2.2%) due to fuel prices increasing at a slower rate than previously projected for the FY08 Approved Budget.

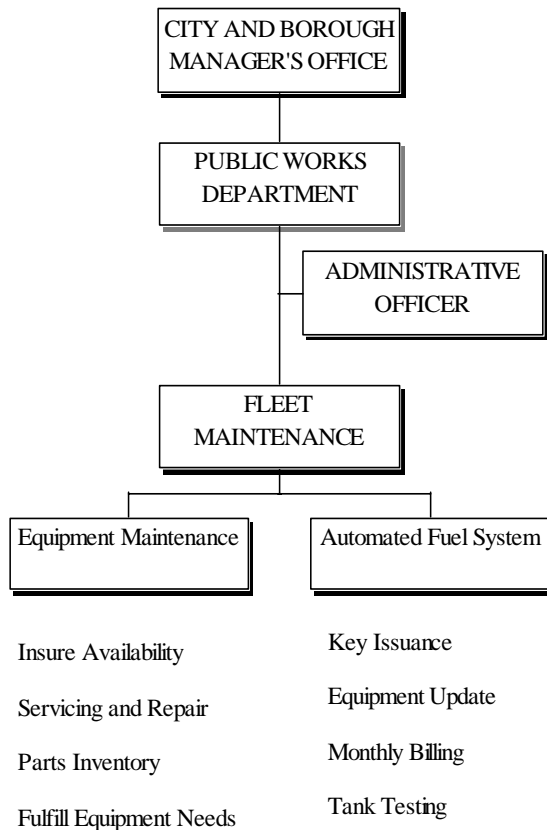
## CORE SERVICES

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

# PUBLIC WORKS FLEET MAINTENANCE

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## FUNCTIONAL ORGANIZATION CHART

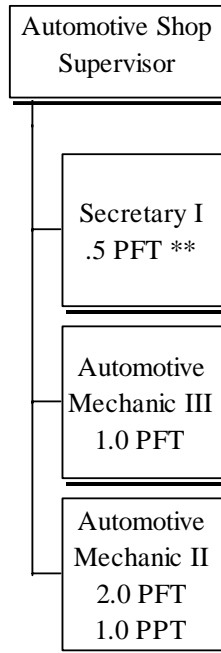


# PUBLIC WORKS FLEET MAINTENANCE

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## 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

	FY07 Amended		FY08 Approved		FY08 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Equipment Maintenance:</b>						
Secretary I	0.20	\$ 7,300	0.20	\$ 7,800	0.20	\$ 7,800
Automotive Shop Supervisor	0.80	45,200	0.80	48,000	0.80	52,100
Automotive Mechanic III	0.95	51,200	0.95	52,800	0.95	52,600
Automotive Mechanic II	2.25	114,400	2.25	119,800	2.25	118,700
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	123,200	-	143,900	-	132,900
<b>Total</b>	<b><u>4.55</u></b>	<b><u>349,300</u></b>	<b><u>4.55</u></b>	<b><u>380,300</u></b>	<b><u>4.20</u></b>	<b><u>372,100</u></b>
<b>Fuel System:</b>						
Secretary I	0.30	11,000	0.30	11,700	0.30	11,600
Automotive Shop Supervisor	0.20	11,300	0.20	12,000	0.20	13,000
Automotive Mechanic III	0.05	2,700	0.05	2,800	0.05	2,800
Overtime	-	200	-	200	-	200
Benefits	-	14,100	-	16,700	-	15,500
<b>Total</b>	<b><u>0.20</u></b>	<b><u>39,300</u></b>	<b><u>0.20</u></b>	<b><u>43,400</u></b>	<b><u>0.55</u></b>	<b><u>43,100</u></b>
<b>Total Budget</b>	<b><u>4.75</u></b>	<b><u>\$ 388,600</u></b>	<b><u>4.75</u></b>	<b><u>\$ 423,700</u></b>	<b><u>4.75</u></b>	<b><u>\$ 415,200</u></b>

# NOTES

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# EQUIPMENT ACQUISITION FUND

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## MISSION STATEMENT

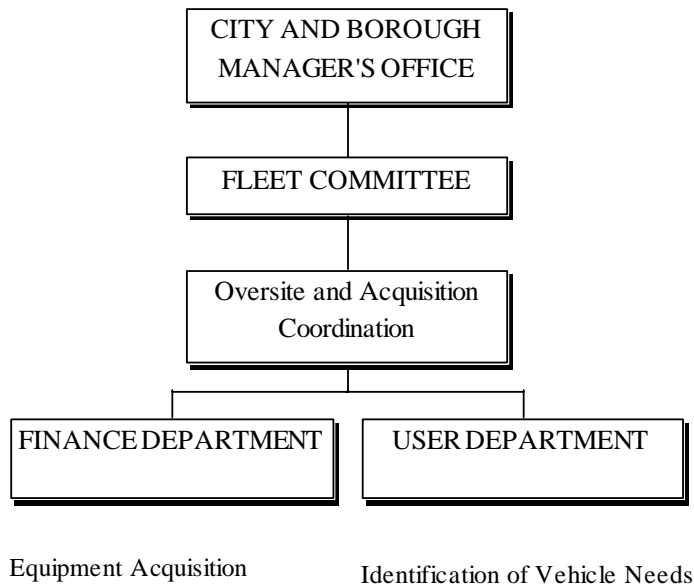
The Equipment Acquisition Fund will determine ways of reducing the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

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## FY08 BUDGET

**\$1,548,600**

## FUNCTIONAL ORGANIZATION CHART



# EQUIPMENT ACQUISITION FUND

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Interdepartmental Charges	\$ 40,800	43,900	43,900	46,600	46,600
Commodities and Services	58,400	-	-	-	-
Capital Outlay	2,877,500	1,776,000	1,070,700	962,000	1,502,000
<b>Total Expenses</b>	<b>2,976,700</b>	<b>1,819,900</b>	<b>1,114,600</b>	<b>1,008,600</b>	<b>1,548,600</b>
<b>FUNDING SOURCES:</b>					
Contributions from departments	1,287,000	1,326,800	1,322,800	1,345,800	1,535,800
Interest Income	82,400	105,300	141,700	113,300	156,300
Federal Grant	937,200	-	-	-	-
Gain on Equipment Sales	55,800	-	-	-	-
Support from:					
General Fund	835,000	-	-	-	-
Roaded Service Area	24,000	-	-	-	-
Usage of (Contribution to) Reserve	(244,700)	387,800	(349,900)	(450,500)	(143,500)
<b>Total Funding Sources</b>	<b>\$ 2,976,700</b>	<b>1,819,900</b>	<b>1,114,600</b>	<b>1,008,600</b>	<b>1,548,600</b>
<b>FUND BALANCE</b>	<b>\$ 2,079,100</b>	<b>1,691,300</b>	<b>2,429,000</b>	<b>2,879,500</b>	<b>2,572,500</b>

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

## BUDGET HIGHLIGHT

The Equipment Acquisition Fund FY08 Adopted Budget is an increase of \$540,000 (53.5%) over the FY08 Approved Budget.

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

# RISK MANAGEMENT

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## MISSION STATEMENT

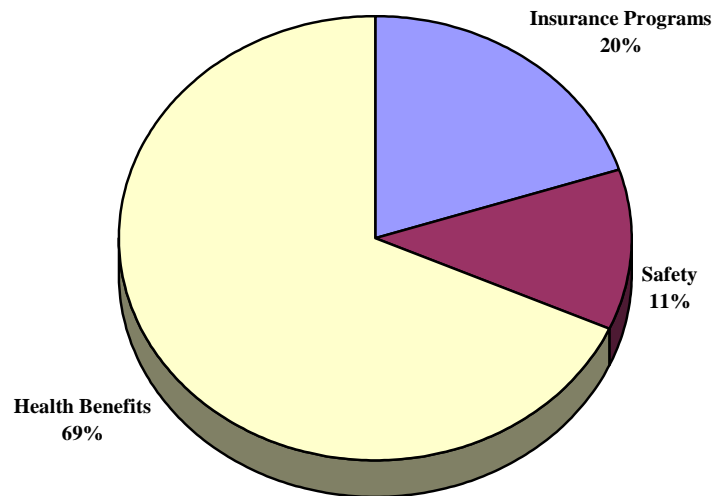
To minimize financial loss of City and Borough of Juneau funds.

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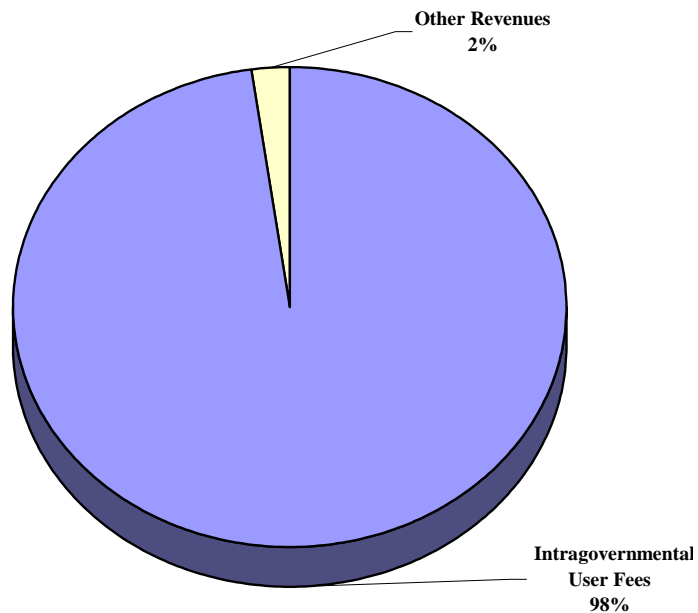
## FY08 BUDGET

**\$16,900,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# RISK MANAGEMENT

## COMPARATIVES

	FY06 Actuals	FY07		FY08	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 226,000	345,000	304,800	380,700	352,200
Commodities and Services	13,539,600	15,353,100	15,119,400	16,707,600	16,548,700
<b>Total Expenses</b>	<b>13,765,600</b>	<b>15,698,100</b>	<b>15,424,200</b>	<b>17,088,300</b>	<b>16,900,900</b>
<b>FUNDING SOURCES:</b>					
Intragovernmental User Fees	14,299,500	15,435,000	15,626,900	17,006,200	16,791,800
State Shared Revenue	9,200	47,700	47,700	-	-
Other Revenues	327,100	330,000	385,000	337,000	395,000
Equity To Fund Balance	(870,200)	(114,600)	(635,400)	(254,900)	(285,900)
<b>Total Funding Sources</b>	<b>\$ 13,765,600</b>	<b>15,698,100</b>	<b>15,424,200</b>	<b>17,088,300</b>	<b>16,900,900</b>
<b>STAFFING</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>
<b>FUND BALANCE</b>	<b>\$ 1,763,800</b>	<b>1,878,400</b>	<b>2,399,200</b>	<b>2,654,100</b>	<b>2,685,100</b>

## BUDGET HIGHLIGHT

The FY08 Adopted Budget is a decrease of \$187,400 (1.1%) from the FY08 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$28,500 (7.5%) due to decreases in the PERS and health care rates.
- Commodities and Services decreased \$158,900 (0.9%) due to decreases in several areas. The most significant change is a \$130,000 decrease in adjusting services for Non-Workers' Compensation claims.
- 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 decrease of \$214,400 (1.3%) between the FY08 Approved and FY08 Adopted Budgets is due primarily to an anticipated decrease in the cost of health care, which is split between the employee and the departments.
- Other Revenues has an increase of \$58,000 (17.2%) due to an increase in reimbursable Workers' Compensation claims through the 'Second Injury Fund' State program.

# RISK MANAGEMENT

## CORE SERVICES

### Insurance Program

**Includes:** Property / Casualty insurance program and claims management

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

#### 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

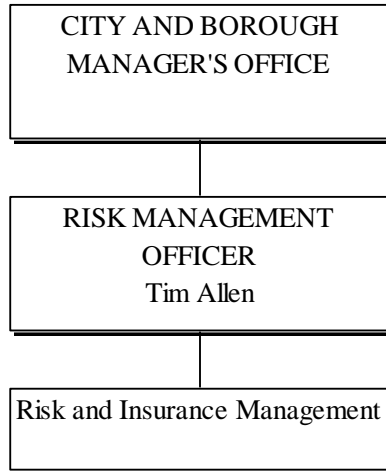
#### Key Measures

	<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

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## FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control

Claims Management

Health Benefits, Group Life and Wellness

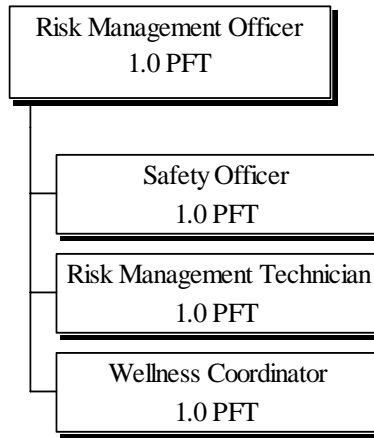
Employment Security

Administrative Support

# RISK MANAGEMENT

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## STAFFING ORGANIZATION CHART



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

# RISK MANAGEMENT

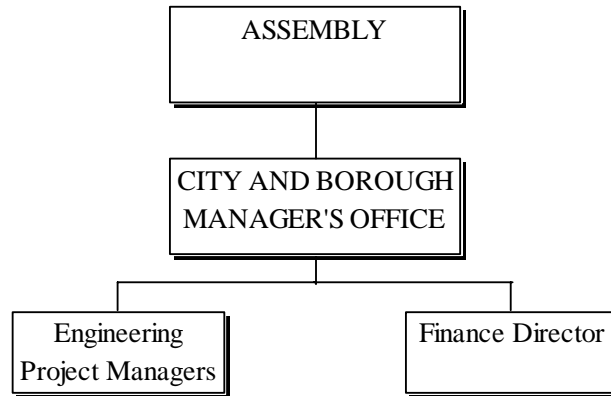
## STAFFING DETAIL

	<b>FY07 Amended</b>		<b>FY08 Approved</b>		<b>FY08 Adopted</b>	
	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>
<b>CLASS TITLE:</b>						
Risk Management Officer	1.00	\$ 72,700	1.00	\$ 74,900	1.00	\$ 76,900
Safety Officer	1.00	50,200	1.00	51,700	1.00	58,700
Wellness Program Coordinator	1.00	60,500	1.00	60,500	1.00	53,300
Risk Management Technician	1.00	41,300	1.00	42,500	1.00	42,700
Office Assistant II (1)	1.00	27,000	1.00	27,800	-	-
Benefits	-	115,800	-	123,300	-	120,600
<b>Total</b>	<b><u>5.00</u></b>	<b><u>\$ 367,500</u></b>	<b><u>5.00</u></b>	<b><u>\$ 380,700</u></b>	<b><u>4.00</u></b>	<b><u>\$ 352,200</u></b>

(1) This position has been unfilled and is being eliminated in the FY08 Adopted Budget.

# SPECIAL ASSESSMENT FUNDS – L.I.D.

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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

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 74,600	122,200	106,500	127,600	124,000
Commodities and Services	33,200	37,700	33,100	35,600	34,700
Capital Outlay	56,900	45,000	50,000	45,000	45,000
Debt Service:					
#72 Channel Drive Sewer	41,000	-	-	-	-
#74 Goat Hill Sewer	15,200	-	-	-	-
#82 Auke Lake Sewer Ext.	24,500	23,800	23,800	23,500	23,500
Support to:					
General Fund	65,300	51,400	51,400	23,900	23,700
Sewer	1,000	31,400	33,800	-	-
<b>Total Expenditures</b>	<b>311,700</b>	<b>311,500</b>	<b>298,600</b>	<b>255,600</b>	<b>250,900</b>
<b>FUNDING SOURCES:</b>					
State Shared Revenue	3,200	3,400	3,400	-	-
Assessment Payments	493,100	87,800	91,000	74,700	69,900
Square Foot Add-on Fees	266,400	165,000	165,000	165,000	165,000
Penalties and Interest	58,100	29,700	29,600	23,200	22,300
Fund Balance (To) From	(509,100)	25,600	9,600	(7,300)	(6,300)
<b>Total Funding Sources</b>	<b>\$ 311,700</b>	<b>311,500</b>	<b>298,600</b>	<b>255,600</b>	<b>250,900</b>
<b>FUND BALANCE</b>	<b>\$ 564,500</b>	<b>538,900</b>	<b>554,900</b>	<b>562,200</b>	<b>561,200</b>



# SPECIAL ASSESSMENT FUNDS – L.I.D.

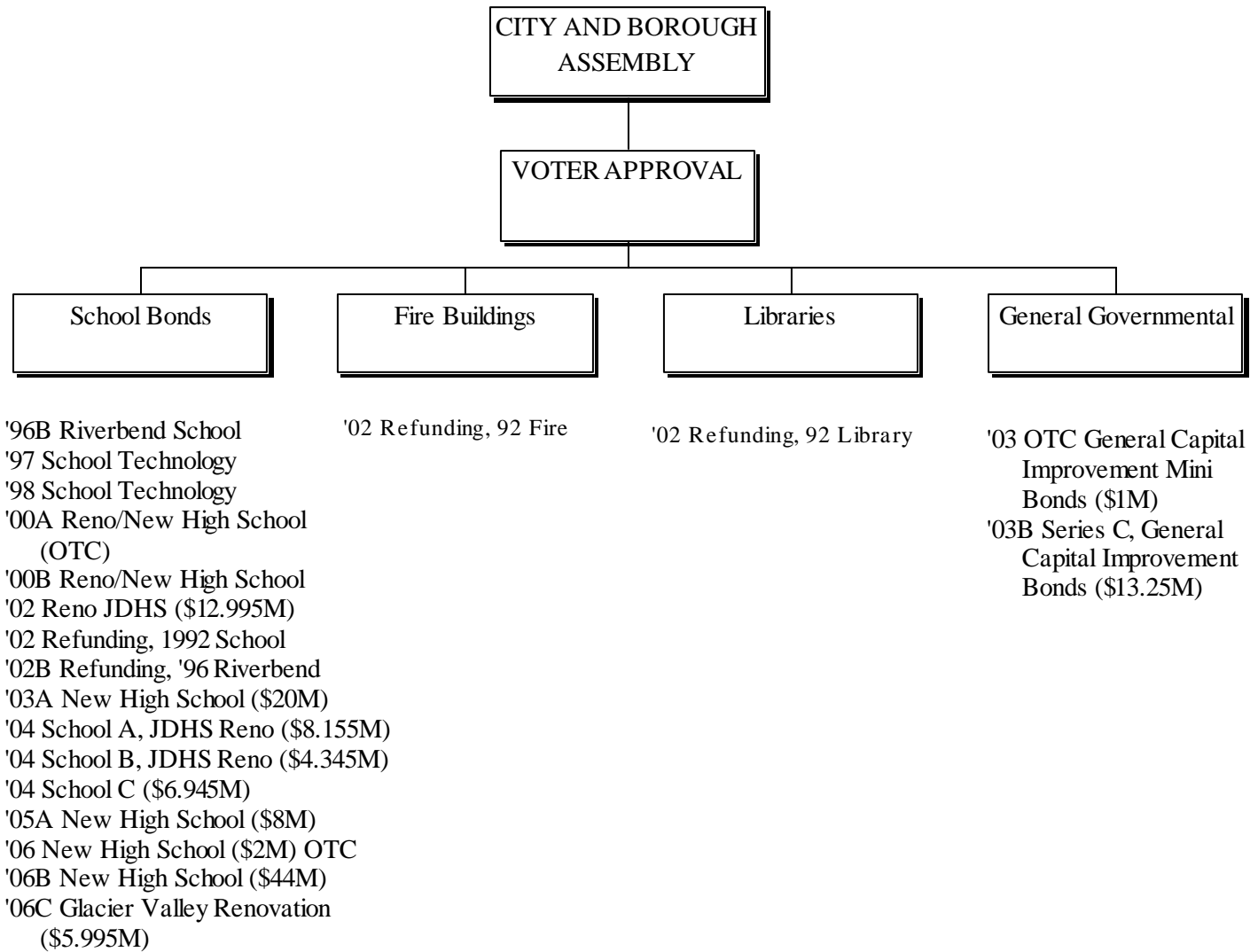
## ASSESSMENT REVENUE

	FY08 Approved		FY08 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
<b>LIDS:</b>				
#79 5th Street Paving Douglas	\$ 3,700	300	3,700	300
#81 White Subdivision Imp.	3,700	300	3,700	300
#82 Auke Lake Sewer Ext.	6,900	1,000	6,900	1,000
#83 Linellen Subdivision	1,400	200	1,200	200
#84 Trafalgar Ave Sewer	6,200	800	5,600	700
#85 Belleview	7,200	2,100	6,000	1,700
#86 N Douglas Sewer	26,800	8,400	24,000	7,500
#87 Great Western Street Paving	2,300	700	2,300	700
#89 Lemon Creek Industrial	16,500	6,700	16,500	6,700
<b>Total</b>	<b>74,700</b>	<b>20,500</b>	<b>69,900</b>	<b>19,100</b>
<b>FEES:</b>				
Loan Interest	-	2,700	-	3,200
Water & Sewer Connect Add-On	165,000	-	165,000	-
<b>Total</b>	<b>\$ 165,000</b>	<b>2,700</b>	<b>165,000</b>	<b>3,200</b>

# DEBT SERVICE FUND

## GENERAL OBLIGATION BONDS

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# NOTES

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# DEBT SERVICE FUND

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## 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 FY08 (calendar year 2007) projected areawide assessment is \$3.82 billion. Therefore, bond indebtedness should not exceed \$191.1 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, \$6.1M in FY07 and \$8.56M 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 were 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>FY07</u></i> <i><u>Amended</u></i> <i><u>Budget</u></i>	<i><u>FY08</u></i> <i><u>Approved</u></i> <i><u>Budget</u></i>	<i><u>FY08</u></i> <i><u>Adopted</u></i> <i><u>Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$9,249,700	12,131,800	12,703,600
Building Bonds	<u>1,065,100</u>	<u>1,299,600</u>	<u>1,299,800</u>
Total Debt Service Fund	<u>10,314,800</u>	<u>13,431,400</u>	<u>14,003,400</u>
Port Debt Service Fund	<u>1,512,400</u>	<u>-</u>	<u>-</u>
Enterprise Funds:			
Airport	-	-	60,000
Harbor	635,100	816,100	934,700
Sewer	561,700	557,800	557,800
Water	393,500	396,800	323,000
Hospital	<u>2,448,700</u>	<u>2,536,900</u>	<u>2,536,900</u>
Total Enterprise Fund Debt	<u>4,039,000</u>	<u>4,307,600</u>	<u>4,412,400</u>
Capital Projects (capitalized interest)			
Hospital	<u>742,600</u>	<u>-</u>	<u>-</u>
Total Debt Service Obligation	<b><u>\$16,608,700</u></b>	<b><u>17,739,600</u></b>	<b><u>18,415,800</u></b>

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”). 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.

### Changes in Outstanding General Obligation Debt Service

General obligation debt service under Debt Service Fund above increased from \$10.3M to \$14.0M in FY08, a 36% increase. This increase is primarily attributed to the first principle payment being made on the \$44.06M in New High School bonds, and \$5.995M for Glacier Valley Renovation principle and interest payment on the bonds in FY08.

# DEBT SERVICE FUND

## COMPARATIVES

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
GO School Bonds:					
'96 School Bonds (Series B)	\$ 38,200	-	-	-	-
'97 School Tech Bonds	42,600	26,500	26,500	209,900	209,900
'98 School Tech Bonds	446,400	468,600	468,700	288,400	288,500
'00A New High School (OTC)	10,300	10,300	10,300	20,300	20,300
'00B School Bonds	1,168,400	1,240,800	1,240,800	1,244,200	1,244,200
'02 GO School Bond	1,239,100	1,232,200	1,232,200	1,228,200	1,228,200
'03A New High School	745,800	1,925,900	1,925,900	1,929,000	1,929,000
'04A Sch (\$8.155M)	951,800	968,500	968,700	964,800	965,000
'04B Sch (\$4.345M)	531,700	539,900	540,400	538,500	539,000
'04C GO Sch (\$6.945M)	815,400	814,900	815,100	814,200	814,400
'05A GO Sch (\$8M)	285,000	745,000	745,000	745,100	745,100
'06 OTC GO School	800	260,000	260,200	354,100	354,400
'06B GO Sch (\$44M)	-	1,016,800	823,900	3,794,800	3,648,200
'06C GO Sch (\$5.995M)	-	-	111,900	-	717,400
'02 Refunding Bonds:					
1985 Variable School	75,000	-	-	-	-
'02 Refunding Bonds:					
'96 School Bonds (Series A)	499,600	300	-	300	-
<b>Total School Debt</b>	<b>6,850,100</b>	<b>9,249,700</b>	<b>9,169,600</b>	<b>12,131,800</b>	<b>12,703,600</b>
GO Building Bonds:					
'02 Refunding Bonds:					
1985 Douglas Fire/Library	342,900	-	-	-	-
'03 OTC GO CIP Bonds	53,900	54,100	54,100	291,800	291,800
'03 B GO CIP Bonds	1,019,100	1,011,000	1,011,200	1,007,800	1,008,000
<b>Total Building Debt</b>	<b>1,415,900</b>	<b>1,065,100</b>	<b>1,065,300</b>	<b>1,299,600</b>	<b>1,299,800</b>
<b>Total Areawide Debt</b>	<b>8,266,000</b>	<b>10,314,800</b>	<b>10,234,900</b>	<b>13,431,400</b>	<b>14,003,400</b>
<b>FUNDING SOURCES:</b>					
Interest Income	153,600	182,300	212,500	163,900	170,500
'06 B GO School Premium	-	-	314,200	-	-
'06 C GO School Premium	-	-	81,600	-	-
Support From:					
Sales Tax	1,660,200	-	-	-	-
General Fund	7,432,300	9,471,200	9,471,200	12,700,900	12,791,300
Fund Balance (To) From	(980,100)	661,300	155,400	566,600	1,041,600
<b>Total Funding Sources</b>	<b>\$ 8,266,000</b>	<b>10,314,800</b>	<b>10,234,900</b>	<b>13,431,400</b>	<b>14,003,400</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 5,713,100</b>	<b>5,149,100</b>	<b>5,161,600</b>	<b>4,581,600</b>	<b>4,587,500</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ 391,500</b>	<b>294,200</b>	<b>787,600</b>	<b>801,000</b>	<b>320,100</b>

# DEBT SERVICE FUND

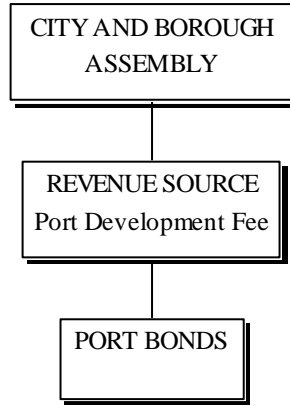
## PRINCIPAL AND INTEREST SPLIT

	FY08 Approved		FY08 Adopted	
	Principal	Interest	Principal	Interest
<b>EXPENDITURES:</b>				
GO School Bonds:				
'97 School Tech Bonds	\$ 204,000	5,900	204,000	5,900
'98 School Tech Bonds	260,000	28,400	260,000	28,500
'00A New High School (OTC)	10,000	10,300	10,000	10,300
'00B School Bonds	1,005,000	239,200	1,005,000	239,200
'02 GO School Bond	785,000	443,200	785,000	443,200
'03A New High School	1,230,000	699,000	1,230,000	699,000
'04A Sch (\$8.155M)	755,000	209,800	755,000	210,000
'04B Sch (\$4.345M)	390,000	148,500	390,000	149,000
'04C GO Sch (\$6.945M)	635,000	179,200	635,000	179,400
'05A GO Sch (\$8M)	475,000	270,100	475,000	270,100
'06 OTC GO School	279,000	75,100	279,000	75,400
'06B GO Sch (\$44M)	1,800,000	1,994,800	1,900,000	1,748,200
'06C GO Sch (\$5.995M)	-	-	485,000	232,400
'02 Refunding Bonds				
'96 School Bonds (Series A)	-	300	-	-
<b>Total School Debt</b>	<b>7,828,000</b>	<b>4,303,800</b>	<b>8,413,000</b>	<b>4,290,600</b>
GO Building Bonds:				
'03 OTC GO CIP Bonds	250,000	41,800	250,000	41,800
'03B GO CIP Bonds	495,000	512,800	495,000	513,000
<b>Total Building Debt</b>	<b>745,000</b>	<b>554,600</b>	<b>745,000</b>	<b>554,800</b>
<b>Total Areawide Debt</b>	<b>\$ 8,573,000</b>	<b>4,858,400</b>	<b>9,158,000</b>	<b>4,845,400</b>

# PORT DEBT SERVICE FUND

## PORT REVENUE BONDS

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'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

		FY07		FY08	
	FY06 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
'03A Port Revenue Bonds	1,516,000	1,512,400	1,512,400	-	-
Support to Port	-	-	-	-	2,300
<b>Total Areawide Debt</b>	<b>1,516,000</b>	<b>1,512,400</b>	<b>1,512,400</b>	<b>-</b>	<b>2,300</b>
<b>FUNDING SOURCES:</b>					
Other Revenue	1,800	-	-	-	-
Support From:					
Port Development Fund	1,225,000	935,000	935,000	-	-
Marine Passenger Fee Fund	300,000	-	-	-	-
Fund Balance (To) From	(10,800)	577,400	577,400	-	2,300
<b>Total Funding Sources</b>	<b>\$ 1,516,000</b>	<b>1,512,400</b>	<b>1,512,400</b>	<b>-</b>	<b>2,300</b>
<b>FUND BALANCE:</b>	<b>\$ 579,700</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>

# DEFINITIONS OF FUNDS

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## 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-

- 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

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- 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.
- 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

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*Permanent Funds* – These funds are used to account for resources that are legally restricted so that only the earnings, and not the principal, may be used for the benefit of the government or its citizens. The CBJ has one permanent fund type.

- Jensen – Olson Arboretum Fund – This fund was established with an endowment, the interest of which is used to provide for the perpetual care of the Jensen – Olson Arboretum.

*Special Assessment Funds* - These funds are used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

- Local Improvement District (L.I.D.) Funds
- Sewer Connection Add-On Fund
- Water Connection Add-On Fund

## Proprietary Funds

*Enterprise Funds* - These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

- Bartlett Regional Hospital - This fund was established to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund was established to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund was established to account for the activities of the CBJ's wastewater treatment operations. The sewer utility provides for wastewater treatment facilities for most of the populated roaded areas. The sewer utility is financially self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbors - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund was established to account for the CBJ's major vessel docking operations. The 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

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*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

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<b>Accrual Basis</b>	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.
<b>Accrued Expenses</b>	Expenses incurred but not due until a later date.
<b>Ad Valorem Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
<b>Amortization</b>	(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.
<b>Appropriation Ordinance</b>	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.
<b>Assessed Valuation</b>	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.
<b>Assessment Roll</b>	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.
<b>Balanced Budget</b>	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
<b>Bond</b>	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.
<b>Budget</b>	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.
<b>Budget Document</b>	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.
<b>Budget Message</b>	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

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<b>Budgetary Accounts</b>	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.
<b>CAFR</b>	See Comprehensive Annual Financial Report.
<b>Capital Improvement Budget</b>	The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.
<b>Capital Outlay</b>	Expenditures for assets costing more than \$5,000.
<b>Charges for Services</b>	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.
<b>Comprehensive Annual Financial Report (CAFR)</b>	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.
<b>Commodities and Services</b>	A budgeted expenditure category including general goods and contractual professional services.
<b>Contingency</b>	An appropriation of funds to cover unforeseen events, which may occur during the budget year.
<b>Core Services</b>	These are the unique, independent and major functions provided by a department, which directly support its "mission statement".
<b>Cost of Services Measurement Focus</b>	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).
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Depreciation</b>	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
<b>Encumbrances</b>	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
<b>Encumbrances/Commitments Carried Over</b>	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
<b>Employment Status</b>	<p><b>Permanent Full Time (PFT):</b> Appointments averaging not less than 37.5 hours per week.</p> <p><b>Permanent Part Time (PPT):</b> Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p><b>Part-time Limited (PTL):</b> 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

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**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

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<b>General Fund</b>	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.
<b>General Ledger</b>	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.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
<b>General Support</b>	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
<b>Goals</b>	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.
<b>Income</b>	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.
<b>Income Before Operating Transfers</b>	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
<b>Incremental Request</b>	Programs and services which departments would like to have added (in priority order) if resources are available.
<b>Interdepartmental Charges</b>	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
<b>Interdepartmental Charges Sales Tax</b>	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.
<b>Interest Income</b>	Revenue associated with CBJ management activities of investing idle cash in approved securities.
<b>Interfund Loans</b>	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
<b>Interfund Transfers</b>	<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"><li>Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.</li><li>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.</li></ol>

# GLOSSARY

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

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

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

Residual equity transfers are reported as direct additions to or deductions from beginning fund 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

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<b>Major Funds</b>	<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>
<b>Measurement Focus</b>	<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>
<b>Mill Levy</b>	<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>
<b>Mission Statement</b>	<p>A statement of purpose for why the department or function exists.</p>
<b>Modified Accrual Basis</b>	<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>
<b>Net Income</b>	<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>
<b>Non-Core Services</b>	<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>
<b>Nonmajor Funds</b>	<p>Those funds not meeting the criteria for a major fund. See Major Funds.</p>
<b>Operating Budget</b>	<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

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<b>Operating Income</b>	The excess of proprietary fund operating revenues over operating expenses.
<b>Personnel Services</b>	Salaries and related costs (benefits) of permanent, part time and temporary employees.
<b>Projected</b>	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
<b>Property Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
<b>Refund</b>	(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.
<b>Reserve</b>	(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.
<b>Resources</b>	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
<b>Revenues</b>	(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.
<b>Service Area</b>	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.
<b>Special Assessment Fund (L.I.D.)</b>	The capital improvement fund established to account for improvements financed in part by property owner assessments.
<b>Spending Measurement Focus</b>	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.
<b>Target Budgets</b>	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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This page has been left for notes.