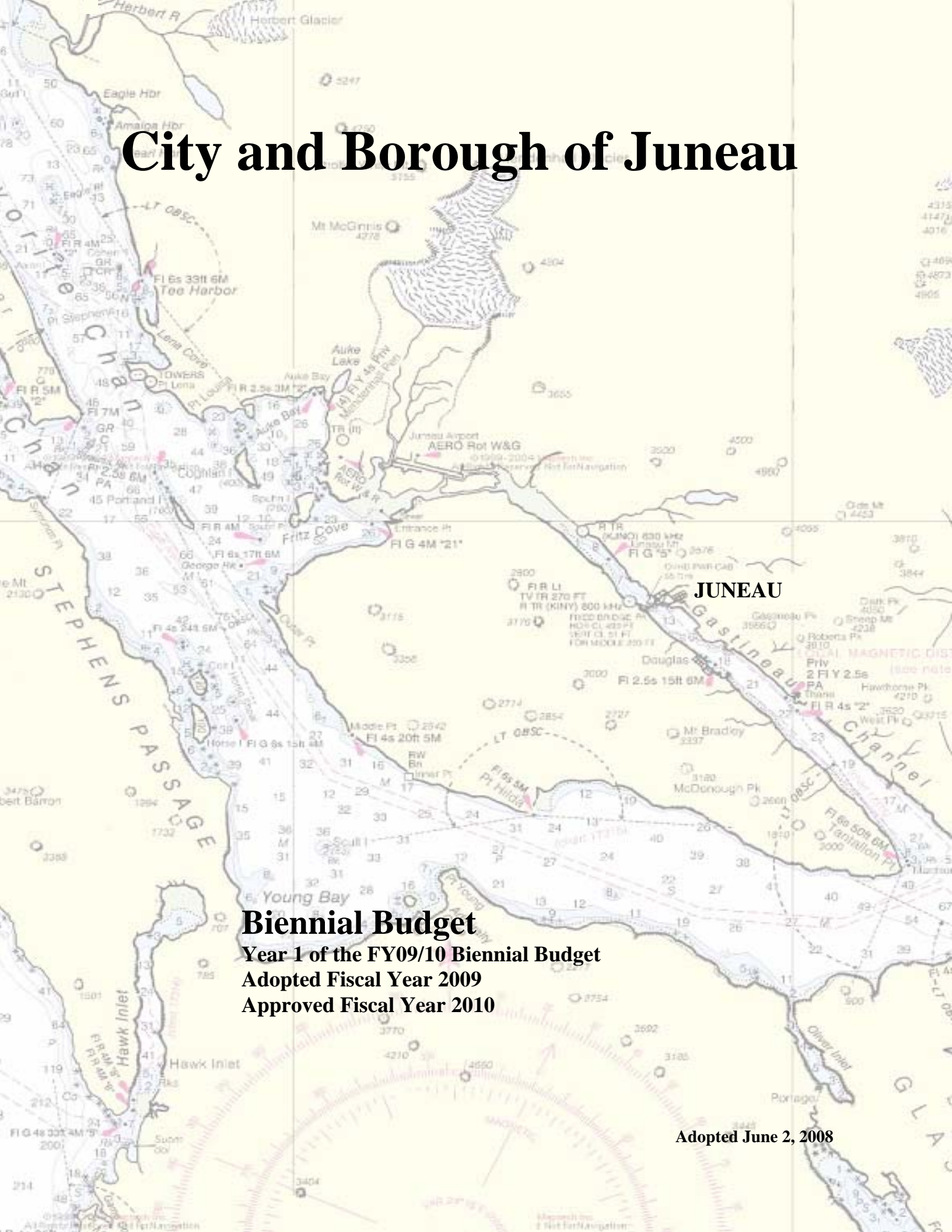


City and Borough of Juneau



Biennial Budget

Year 1 of the FY09/10 Biennial Budget

Adopted Fiscal Year 2009

Approved Fiscal Year 2010

Adopted June 2, 2008

BIENNIAL BUDGET
YEAR 1 OF THE FY09/FY10 BIENNIAL BUDGET
ADOPTED FISCAL YEAR FY09
APPROVED FISCAL YEAR FY10



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
Shelishem

City & Borough of Juneau Boundary

Pt. Coke



COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population	30,305

Employment and Economy

Public sector employment.....	7,470
Private sector employment.....	10,559
Unemployment	5.5%

Gross Business Sales by category (in thousands of dollars)

Real estate	\$ 64,328
Contractors.....	\$ 306,398
Liquor and restaurant	\$ 96,297
Retail sales – general	\$ 179,665
Foods.....	\$ 171,525
Transportation and freight	\$ 142,312
Professional services.....	\$ 205,599
Retail sales – specialized	\$ 142,494
Automotive	\$ 76,107
Other	\$ 482,616

Major Employers (top ten by number of employees):

State of Alaska	3,885
Federal Government	897
Juneau School District	724
City and Borough of Juneau	663
University of Alaska Southeast.....	471
Bartlett Regional Hospital	423
Fred Meyers Stores Inc	292
Green Creek Mining Co.....	278
Central Council Tlingit & Haida	235
Reach Inc	205

Streets

Miles of streets.....	95
Miles of sidewalks	37
Catch-basins.....	2,093
Miles of drainage ditches	70
Street signs.....	1,981
Streetlights	1,175

Water Services

Consumers	9,392
Miles of water mains	179
Fire hydrants	1,298
Wells	5
Reservoirs	9
Pump stations.....	9

COMMUNITY PROFILE

Sewer Services

Consumers	8,299
Miles of sanitary sewer	129
Lift stations	41
Wastewater treatment plants	3
Average yearly gallonage treated	1,437 million

Fire Protection

Stations	5
Firefighters	33
Volunteer firefighters	90

Police Protection

Stations	1
Police officers	55

Parks, Recreation, and Culture

Recreation service parks	36
Total acres	481
Natural area parks	71
Total acres	4,139
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	2
Public	5
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, 2007.

FY09 and FY10 BIENNIAL BUDGET SCHEDULE

November 2007	Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
December 2007	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
February 2008	Departmental budget requests were submitted to the Manager's Office. As requests were submitted, they were reviewed by Finance Department staff for accuracy and reasonableness.
February and March	Budget meetings are held on an as-needed basis between the Manager's Office and each department, if necessary, to discuss and review the departmental request.
March 30	The School District submitted their proposed FY09 budget to the Assembly on or before this date.
April 07	Introduction of the FY09 Appropriating and Mill Levy Ordinances at a Regular Assembly meeting.
April 09	The date the Manager's FY09 and FY10 Proposed Operating Budgets delivered to the Assembly.
April 9 to June 15	The Assembly Finance Committee meets every Wednesday evening from 5:00 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.
April 24	Special Assembly Meeting: Public hearings on the proposed FY09 budget ordinances and to indicate the amount to be made available for School District support
June 01	The date, by which, the Assessor is required to certify the 2008 real and personal property assessments.
June 02	The FY09 operating budget, FY09 capital improvement program budget and 2008 property tax mill levy were adopted on this date at a Regular Assembly Meeting. The City Charter states adoption must occur no later than June 15.
July 01	Property tax statements mailed.
July 01 to June 30	July 01, 2008 to June 30, 2009 Mid Year Appropriations. The City and Borough Charter Section 9.10 provides for supplemental and emergency mid year appropriations. The Assembly by ordinance may make supplemental appropriations for the FY09 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number.
September 30	The due date for the payment of real and business personal property tax assessments.

BUDGET PHILOSOPHY

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

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

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

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

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City and Borough of Juneau
Alaska**

For the Biennium Beginning

July 1, 2006

President

Executive Director

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

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

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
- Jensen-Olson Arboretum

Capital Projects - Roads & Sidewalks, Fire & Safety

- Community Development, Parks & Recreation

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

Airport
Bartlett Regional Hospital
Water Utility
Wastewater (Sewer) Utility

Nonmajor Funds

Waste Management
Docks and Harbors

Capital Project:

Major Funds

Capital Projects

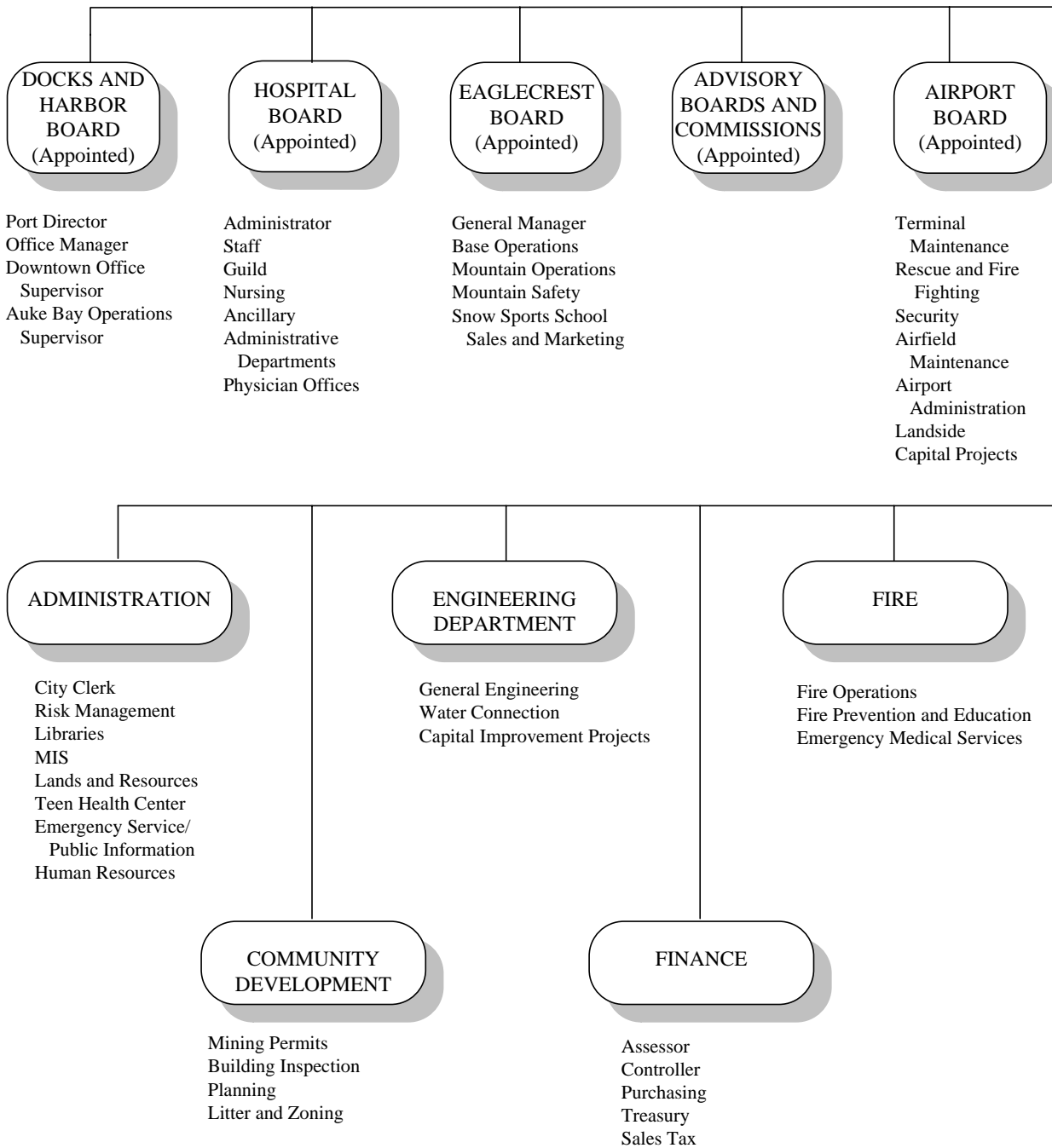
Note 1: Although Capital Transit is not considered a major fund, it receives over 65% of its operational funding from the Roaded Service Area, a major fund.

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 Mental Health Fund will be closed during FY09.

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

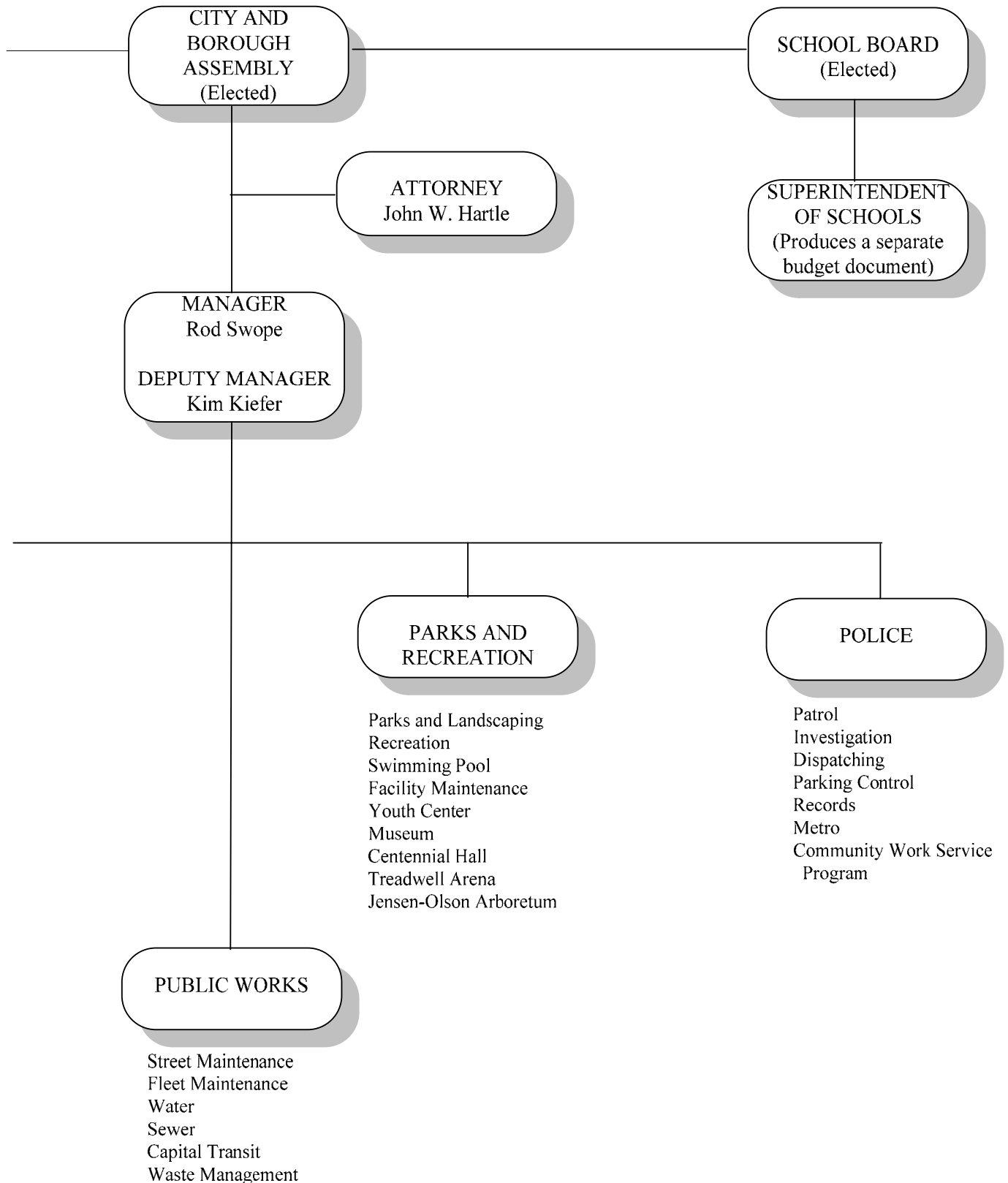
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

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

Overview *(dark green divider)*

This section, which has four (4) subsections, includes an analysis of the overall budget issues, deliberations and budgetary decisions.

- City Manager's Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Budget History and Overview – provides a history and overview of budgetary issues, revenue trends, funding for Education, property assessments and taxpayer impacts, capital projects and growth management.
- 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 *(dark green divider)*

This section contains the following comparative schedules for FY07 Actuals, FY08 Amended Budget, FY08 Projected Actuals, FY09 Adopted Budget and FY10 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY09 & FY10 and Changes in Fund Balances Overview (narrative) .

Property Assessment and Taxation *(dark green 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 *(dark green divider)*

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

Capital Projects *(dark green divider)*

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY09 and a listing of existing projects.

General Governmental Funds *(dark green 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 yellow, light green and blue 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.



August 26, 2008

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 balanced FY09 and FY10 biennial budget, as required by the Charter. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY09) and approves, in concept, the second year's budget (FY10). The conceptually approved FY10 budget will be brought back before the Assembly next spring for review and consideration of any adjustments or changes that may be needed.

We have continued to hold the line on governmental growth and spending. 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. In balancing the FY09 and FY10 biennial budget, we tried to be mindful of ensuring that we maintain core functions and services. In developing 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 FY09 and FY10 biennial 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 minimal and receive close scrutiny.

ADDITIONAL REVENUES

Over the past few years, real property values across the continental United States have gone through a cycle of increasing and then decreasing dramatically. In Juneau, we have been somewhat isolated from these extreme changes although we have experienced some significant real property value increases during the past five years. Our residential real property value growth has been relatively flat for the last two years. For calendar year 2008 (budget year FY09), we are projecting that property values will increase by 3.21% and for calendar year 2009 (FY10) there will be no overall change. We are continuing to experience reasonably strong growth in commercial property values. We are also experiencing some increases in new construction. Over this past year the Kensington Mine continued to move ahead and we saw several new large retail commercial structures constructed or expanded (Home Depot, Wal-Mart and Fred Meyer). In addition, there are several housing developments and subdivisions planned or underway. For FY09, existing residential real property values are projected to decline by less than 1% and existing commercial real property values are projected to increase by approximately 2.57%. For FY10, we are expecting residential property value to continue to decline slightly and with this decline being offset with commercial property increases and new construction.

CITY MANAGER'S BUDGET MESSAGE

Our sales tax revenue growth trend has increased over the past two and one-half years. In the early 2000's up through 2005 we were experiencing sales tax growth trends in the range of 2% to 3%. In the summer of 2006, we started to experience a growth rate of approximately 5%. This budget assumes that our sales tax growth rate will continue to grow at a rate of approximately 5% through FY10. This increased sales tax growth rate in FY07 and FY08 have resulted in a significant amount of additional sales tax funds being available (rolling over) for use in this biennial budget. Another significant source of funding for the biennial budget are fund balance carryovers from FY07 and FY08 (projected). These carryovers are due to a combination of actual or anticipated revenue increases and expenditure decreases during these budget years. The following table summarizes some of the revenue changes in our general governmental operating funds (General Fund and Roaded Service and Fire Service Areas) between the FY08 Amended Budget and the FY09 Adopted and FY10 Approved budgets.

<u>Funding Sources</u>	<u>FY09 Change from FY08</u>	<u>FY10 Change from FY08</u>
Revenues:		
State Revenues Sharing (exc. debt reimb.)	\$ 305,700	\$ 305,700
Federal PILT	(57,700)	481,800
Property Tax (excluding debt)	965,700	942,500
Sales Tax Current Year	3,663,800	4,786,700
Interest Income	398,300	178,900
Miscellaneous *	<u>147,300</u>	<u>168,400</u>
Total Current Year Revenue Increases	5,423,100	6,864,000
Prior Year Rollovers:		
Sales Tax Rollover (operational)	1,659,000	539,000
Fund Balance	<u>(2,180,800)</u>	<u>(792,100)</u>
Total	<u>\$4,901,300</u>	<u>\$ 6,610,900</u>

**The miscellaneous category includes income from various sources such as penalties and fines, user fees, grants, transfers from other funds and permit sales.*

A revenue reduction not shown above, is the elimination of the National Forest Timber Receipts Program. The City and Borough had received funding for years under this federal program. The program was to terminate in FY02 and then was extended for several years. We are now anticipating that there will be no future support from this federal program. For a more complete explanation of this "National Timber Receipts" program, please refer to the "Major Revenues" section of this document.

A very positive move in our revenue position starting in FY09 was the decision by the State Legislature and Governor to provide a permanent Community Revenue Sharing Program. In the 2008 legislative session, a new program was approved, SB72, that will provide up to \$60 million per year for a State Community Revenue Sharing Program. Under this program, the City and Borough of Juneau will receive approximately \$2.05 million per year. While we have received State Revenue Sharing for the past few years, SB72 implements a permanent program that will allow us to anticipate and estimate future State revenue sharing support.

ADDITIONAL EXPENSES

As can be expected, we are projecting additional costs for our FY09 and FY10 operations. These cost increases include wage rates (bargained increases), employee benefits (health care) and inflationary adjustments in commodities and services (includes vehicle fuels and heating oils). A very large positive budgetary impact for this year is the decision by the legislature to adopt SB125. SB125 permanently set the employer retirement system contribution rates at a maximum of 22% for the Public Employees' Retirement System and 12.56% for the Teacher's Retirement System. For the past few years, the City and Borough of Juneau has, along with other Alaskan communities, struggled with dramatic increases in

CITY MANAGER'S BUDGET MESSAGE

our employer contribution rates. In the early 2000's, our employer contribution rate was 6.22%, by the end of FY07 there were projections indicating the contribution rate might go as high as 50%. Adoption of SB125 means that our PERS and TRS future employer contribution rates will not change in future years. The table presented below, summarizes some of the expenditure changes in our general governmental operating funds (General Fund and Roaded Service and Fire Service Areas) and support to other operations (School District, Transit, etc) between the FY08 Amended Budget and the FY09 Adopted and FY10 Approved budgets.

<u>Expenditure Areas</u>	<u>FY09</u> <u>Change from FY08</u>	<u>FY10</u> <u>Change from FY08</u>
Operating:		
Wages and benefits	\$ 2,572,300	\$ 3,550,700
Commodities and Services	1,347,300	1,337,500
Support to Education	1,462,300	2,169,300
Support to Transit	456,000	456,000
Interdepartmental Charges	(531,900)	(524,400)
All Other Changes	(404,700)	(378,200)
Total Operating	<u>\$4,901,300</u>	<u>\$6,610,900</u>

MILL LEVIES AND DEBT SERVICE

The City and Borough of Juneau property tax mill levies consist of two parts; the general operating mill levy and the debt service mill levy. The debt service mill levy is used to pay for voter approved general obligation bond issues and in calendar year 2007, voters approved several general obligation bond authorizations. While we have scheduled the issuance of these bonds to minimize the impact on the mill levy, an increase will be required. The general obligation bond authorizations approved include –

- \$17.1 million for the new High School,
- \$22.4 million for Glacier Valley and Harborview Elementary Schools (funded with sales tax) and
- \$19.8 million for the Dimond Park Swimming Pool.

	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>
Debt Service (dollars):			
General Obligation Debt Service (Gen'l Gov)	\$12,791,300	\$16,619,700	\$17,931,500
State School Construction Reimbursement	<u>8,561,400</u>	<u>11,814,600</u>	<u>12,131,500</u>
Tax Supported Debt Service	<u>4,229,900</u>	<u>\$ 4,805,100</u>	<u>\$5,800,000</u>
Debt Service (Mill Levy):			
Total Mill Levy Required	<u>1.11</u>	<u>1.22</u>	<u>1.48</u>
Net Change In Debt Service Mill Levy		<u>0.11</u>	<u>0.37</u>


CITY MANAGER'S BUDGET MESSAGE

SUMMARY

Financially, the City and Borough of Juneau is in good financial shape. We will have \$10 million in our sales tax budget reserve. This is the first time this amount has been achieved since the original recommendation by the Mayor's Task Force in 1994. Our PERS and TRS employer's contribution rates have been set at a manageable level for future years. In addition, the fixed PERS and TRS rates provide us with predictability when preparing future budgets. We will be receiving additional funds through the State's Community Revenue Sharing Program. Our tax base is growing, our population is remaining fairly constant, and we can look forward to a busy retail season this summer along with a healthy construction season for the next several years.

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,

A handwritten signature in black ink, appearing to read "Rod Swope", written in a cursive style.

Rod Swope
City and Borough Manager

BUDGET HISTORY AND OVERVIEW

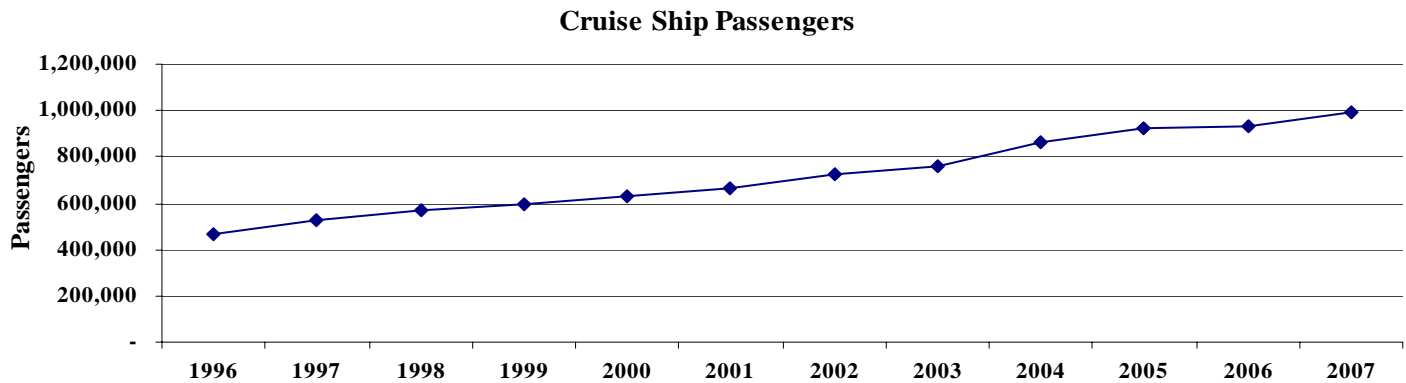
BUDGET HISTORY

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 (oil) 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 (23.6%, based on 2007 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 significantly extended the CBR exhaustion date and relieved the State of any immediate funding shortfalls. In responding to the current budgetary funding improvements, the Governor and the Legislature have increased 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.

Offsetting the past 10 years of negative economic pressures from the State's budget problems, has been a very strong growth in tourism. Juneau has experienced significant growth in cruise ship passenger visits. Initial projections indicate that more than 1 million cruise ship passengers may visit Juneau during the 2008 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 nearing production, 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 working to finalize permitting. The Kensington mine developer, Coeur Alaska, has indicated that they will permanently employ approximately 225. 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 increases in mortgage interest rates and a nationwide economic slump has slowed housing demand and the growth in assessed values. Total assessments for FY09 (calendar 2008) are estimated to increase by approximately \$123.9 million or 3.21%.

Increases in property values also come with a direct negative expenditure impact, the State's educational funding formula. The funding formula includes a provision that requires local governments to contribute 4 mills (2 mills 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 required local support to education and a dollar for dollar offsetting reduction in state support to education. *A more detailed explanation of property assessment and taxation is presented in the "Property Assessment and Taxation" section.*

Sales tax revenues grew 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. In FY06, we started experiencing unexpected growth in our sales tax revenues. The increase in sales tax (starting in the summer 2005) is attributed to –

- Improvements in the local economic climate,
- Strong tourism seasons,
- Increased home improvements and construction materials sales, and,
- More recently, expansion in retail sector (Wal-Mart, Home Depot, Fred Meyers).

Even with the weak national economy, we are projecting that sales tax growth will continue at a strong rate of approximately 5% per year through FY10.

A significant budgetary impact had been the total elimination 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 20 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, since FY97, State funding for these programs has been steadily cut. The Governor and Legislature did provide one-time funding in FY06, FY07 and FY08 to help reduce the impact of the increases in the Public Employees' Retirement System (PERS) employer contribution rates and to help offset the dramatic increases in energy costs. This year the State Legislature and Governor took a strong position in supporting local governments. The State adopted two key pieces of legislation that will assist all local governments starting in FY09. The State approved a Community Revenue Sharing Program that will provide up to \$60 million in annual funding for local general government general operations. The City and Borough of Juneau is

BUDGET HISTORY AND OVERVIEW

anticipating receiving approximately \$2 million per year under this program. The State also approved a change in the rates for maximum employer contributions into the Public Employees' Retirement System (PERS). Under this new legislation, the maximum employer contribution rate is set at 22%. Without this funding, the CBJ would be facing a significant budgetary shortfall. With this funding, we have been able to balance the budget and increase funding for Education, cover increased operating costs (fuel costs, health care, negotiated wage increases, etc.) and fund incremental requests related to social services, street and equipment maintenance, code enforcement, youth activities and economic development. *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 (\$13.74 million for FY09 and \$13.96 million for FY10). For FY09 the District is requesting an additional \$10.39 million (the full 23%) in general operating funding beyond Basic Need. In addition to the funding support for the District's FY09 and FY10 general operations budgets, the District will receive an additional \$135,000 for Community Schools, \$165,000 in FY09 and \$365,000 in FY10 for student activities, \$70,000 in FY09 and \$75,000 in FY10 for after school activity busses, \$35,000 for transportation of homeless students, 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 FY09 and FY10 funding requests with the adopted budgets for FY06 through FY08.

	FY06	FY07	FY08	FY09	FY10
School District's Funding Request:	<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>
Requested Funding – General Operations	\$19,795,800	21,481,900	22,514,000	24,132,000	24,839,000
Requested Funding – Outside General Oper.	<u>168,200</u>	<u>301,000</u>	<u>261,000</u>	<u>470,000</u>	<u>474,000</u>
Total Funding Requested	<u>\$19,964,000</u>	<u>21,688,900</u>	<u>22,775,000</u>	<u>24,602,000</u>	<u>25,313,000</u>

	FY06	FY07	FY08	FY09	FY10
Funding Levels Approved:	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Approved</u>
Funding within the State funding cap	\$19,795,900	21,481,900	22,514,000	24,132,000	24,839,000
Additional funding, outside State funding cap	<u>115,600</u>	<u>207,000</u>	<u>261,000</u>	<u>270,000</u>	<u>474,000</u>
Total	<u>\$19,911,500</u>	<u>21,688,900</u>	<u>22,775,000</u>	<u>24,302,000</u>	<u>25,313,000</u>
Budget Difference from Request	<u>(52,500)</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
Percentage Funding of Request	<u>99.7%</u>	<u>100.0%</u>	<u>100%</u>	<u>98.8%</u>	<u>100%</u>
Percent Change from the Previous Year	<u>5.7%</u>	<u>8.5%</u>	<u>5.0%</u>	<u>6.7%</u>	<u>4.2%</u>

Note 1: "Basic Need" is the minimum combined amount of funding provided to a school district from the State and their 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.

BUDGET HISTORY AND OVERVIEW

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 amount shown as funding outside the State's funding cap does not include \$135,000 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). In FY09, the amount of local support being request has increased to 35.5% of the District's total general operating budget. The School District's FY09 operating budget request includes \$24,132,000 in local funding support for the School District's general operations. The amount adopted for educational support in FY09 is equal to an areawide mill levy of 6.06, or 66% of the adopted FY09 (2008 property tax year) general operating property tax levy of 9.16 mills (this amount includes the areawide, roaded and fire service areas) and 97% of the areawide only tax levy.

ASSESSMENTS, MILL LEVIES AND THE TAXPAYER IMPACTS

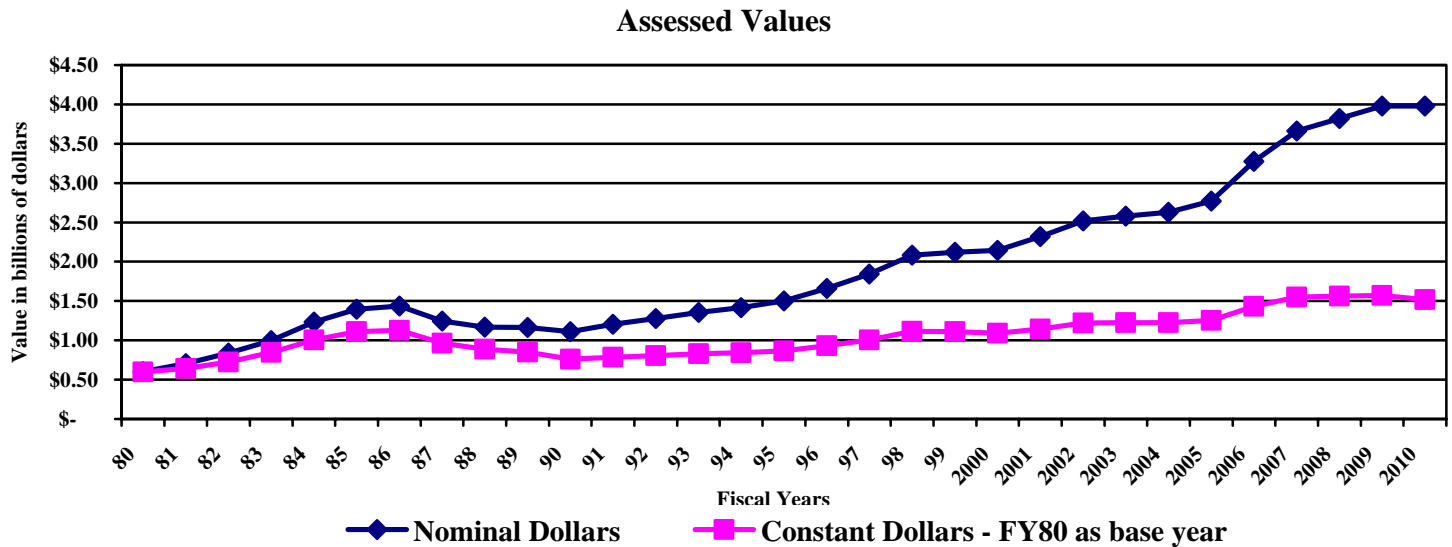
One of the more important issues driving development of the budget is the financial impact to property owners. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. State law requires the Assessor to value real property at its full market value. Mill levies are set by Assembly action at a level required to fund governmental operations. The assessed value for the 2008 assessment year (the FY09 budget year) is estimated to increase by 3.21% or \$123.9 million over the 2007 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 FY06 through FY08 and the proposed mill levies FY09 and FY10.

	FY06	FY07	FY08	FY09	FY10
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Approved</u>
Operational Mill Levy	9.98	9.26	9.26	9.16	9.26
Debt Service Mill Levy	<u>1.19</u>	<u>0.91</u>	<u>1.11</u>	<u>1.21</u>	<u>1.46</u>
Total Levy	<u>11.17</u>	<u>10.17</u>	<u>10.37</u>	<u>10.37</u>	<u>10.72</u>
Percent Change, from Prior Year	<u>(6.9)%</u>	<u>(8.9)%</u>	<u>2.0%</u>	<u>0%</u>	<u>3.4%</u>

The adopted budget for FY09 contains no change in the combined (operational and debt) mill levy from FY08. The increase of 0.10 mills in debt service was fully offset by an equal decrease in the operational mill levy. The approved budget for FY10 contains a combined (operational and debt) mill levy increase of 0.35 mills or 3.4% over the adopted FY09 rate. This increase returns the operational mill levy to the FY08 rate and increases in the debt service mill levy in order to fund voter approved general obligation debt. The debt being funded by these mill levies include increases in general obligation bond debt of \$17.1 million for Thunder Mountain High School, \$22.4 million for Glacier Valley and Harborview Schools and \$19.8 million for a new community pool.

BUDGET HISTORY AND OVERVIEW



Excluded from the 2003 through 2009 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 adopted FY09 budget includes \$27,238,900 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, 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.
- October 3, 2006, 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, 2012.
- June 12, 2007, voters approved –
 - \$11.18 million in general obligation bonds to partially fund the construction of Thunder Mountain High School and an auditorium.

BUDGET HISTORY AND OVERVIEW

- \$5.0 million in general obligation bonds for constructing an artificial turf field and running track at Thunder Mountain High School.
- \$0.92 million in general obligation bonds for equipping the Thunder Mountain High School.
- October 2, 2007, voters approved –
 - A 1% temporary (expires October 1, 2013) 5-year sales tax levy to provide funding for a variety of needed capital improvement projects (Public Work's shop, areawide sewer infrastructure, airport renovations, harbor facilities and deferred maintenance on CBJ buildings).
 - \$19.8 million in general obligation bonds to construct a swimming pool at Dimond Park.

(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 FY09 adopted budget includes \$12.8 million in funding for the JPD. A large portion of this 148% 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 FY09 adopted budget has grown only 13% since FY97. 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 11 years.

Budgetary Comparison FY99 to FY09

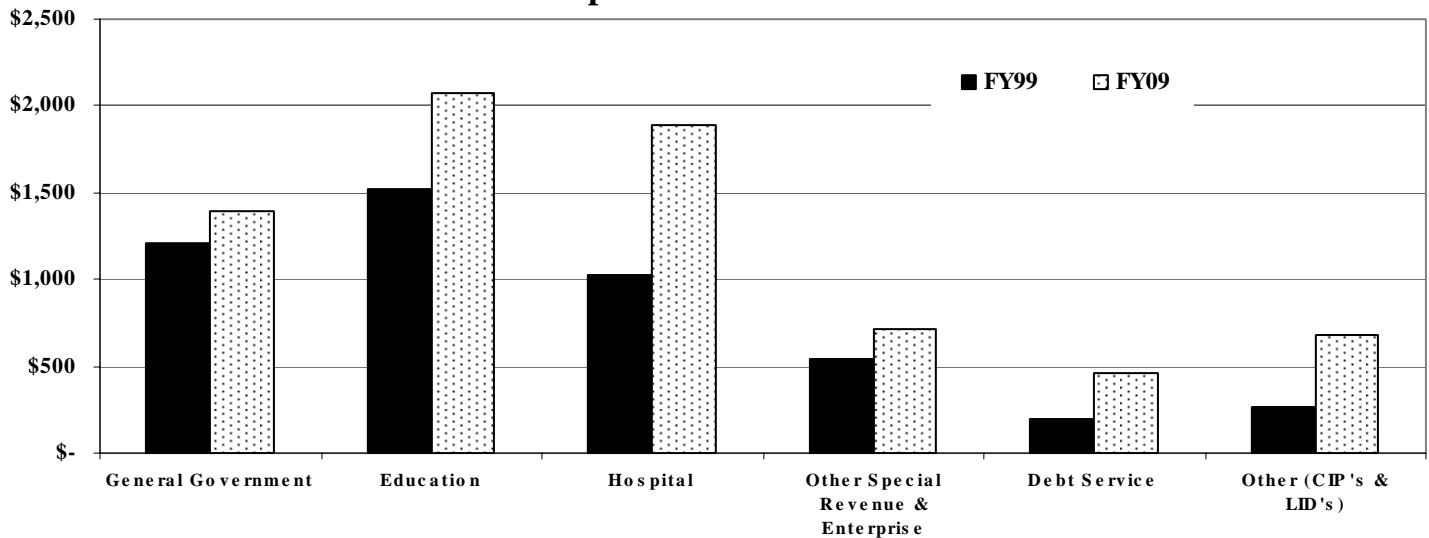
In Constant Dollars (in millions)

<u>Service Category</u>	<u>FY99</u>	<u>FY09</u>	<u>% Change</u>
General Government	\$ 37.2	\$ 42.3	13%
Education, including Special Revenue Funds	47.0	62.7	33%
Bartlett Regional Hospital	31.8	57.2	80%
Other Special Revenue and Enterprise Funds	16.8	21.6	28%
Debt Service	6.2	14.0	127%
Other (CIP's and LID's)	8.0	20.7	159%
Total	\$147.0	\$218.5	49%

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 population. 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 FY99 next to the adopted FY09 budget.

BUDGET HISTORY AND OVERVIEW

**FY99-FY09 Expenditure Comparison
Per Capita in Constant Dollars**

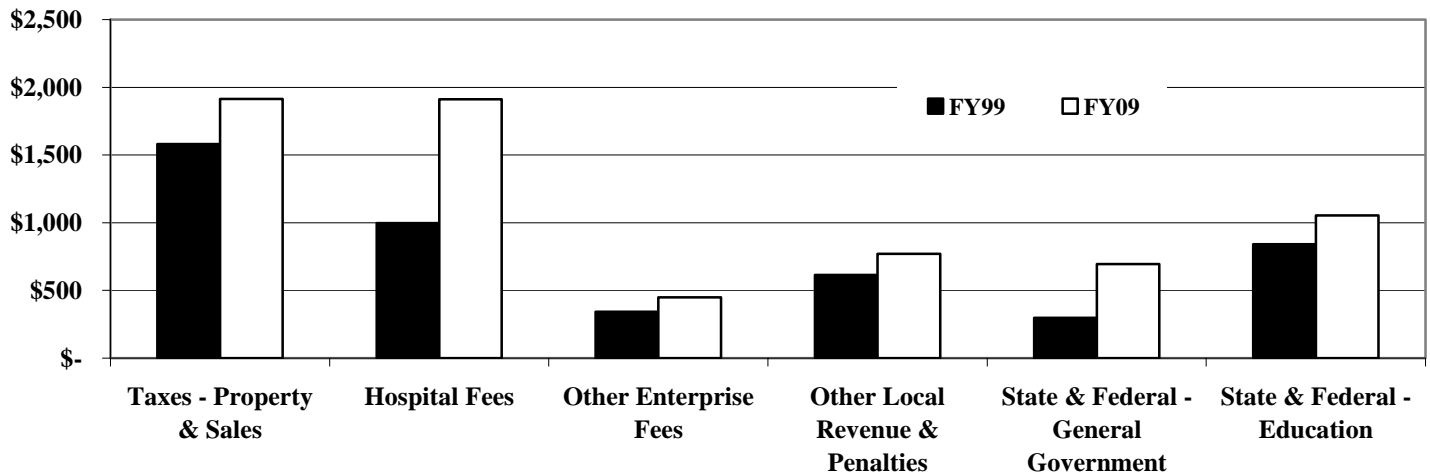


As previously noted, we have seen a shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted 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 has resulted in Alaskan communities applying heavy pressure on the State legislature to share the wealth. The combined elimination of the State Revenue Sharing with the heavy reliance on fuel oil (including for electrical generation) has severely impacted Alaska's rural communities. As a result of this pressure, the State legislature passed legislation that implements a new revenue sharing program (the Community Revenue Sharing program) that will provide the CBJ with approximately \$2 million per year in FY09 and FY10. In addition, the State approved legislation that caps the maximum amount of employer Public Employees' Retirement System (PERS) contributions at 22% and the Teachers' Retirement System (TRS) at 12.56%. The adoption of this new legislation by the State provided needed funding to balance the CBJ's FY09 and FY10 budgets.

BUDGET HISTORY AND OVERVIEW

**FY99-FY09 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, starting in January 2004, have resulted in significant increases in State revenues. These increases have been sufficient to balance the current budget and eliminate any projected budgetary shortfalls for near term. In addition to the current funding, the Governor and Legislature are working to reach agreement for a contract to construct 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 41% 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. A major part of the preliminary mine site construction has been completed.

BUDGET HISTORY AND OVERVIEW

The cruise ship industry has been steadily growing for the past 11 years. The increase has and will continue to impact the local community. The number of cruise ship passengers anticipated for the 2008 season (May through September) is just over 1 million. On certain days, the City may have as many as 5 ships (4 docking and 1 lightering) in port with a potential of more than 10,000 passengers and crew. This can increase Juneau's total population by one-third. The vast majority of cruise ship passengers visiting Juneau are either walking in the downtown core area or on local shore excursions. Congestion and noise are the issues that have generated a significant amount of concern. In response to these concerns, citizens approved a \$5 per passenger fee to mitigate the impacts of large-scale tourism. These fees have been used for construction and maintenance of additional public restroom facilities, road and sidewalk improvements, harbor and dock improvements, increased public transportation service, noise abatement programs, acquisition of waterfront open space, public trail maintenance and security improvements. In addition to the \$5 per passenger fee, sales tax revenues from tourism spending have allowed for a steady increase in this funding source. Projections indicate the number of cruise ship passenger will continue to grow at a steady pace for the next 10 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 FY09 ADOPTED AND FY10 APPROVED TO THE FY08 AMENDED BUDGETS BALANCING SUMMARY

The FY09 budget continues to hold the line on governmental growth and spending. Departments were directed to submit as conservative a budget as possible while maintaining existing service levels. The FY09 Adopted Budget reflects a 'maintenance level' for general government operations and maintains core functions and services.

The largest financial issue that has been facing the CBJ, and many local governments in Alaska, over the past 5 years has been the Public Employees' Retirement System's (PERS) unfunded liability. In 1999 through the early 2000's, the small surplus being reported by PERS changed to a very large unfunded liability by FY04. In responding to this liability, the State annually increased employer contribution rates. In FY04, our employer contribution rate was 6.22%. Initially local governments participating in the PERS were told that 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%. In 2008's legislative session, the Legislature adopted legislation (SB125) that caps the local government employer contribution rate at 22%. The adoption of SB125 will have a significant positive impact on the CBJ's ability to balance our future operating budgets without significant service decreases and/or property tax increases.

The second largest financial impact to the CBJ's general governmental operations has been operating support for education. The Assembly has consistently supported local funding for the School District's general operating fund 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 optionally exempted property. The CBJ required contribution for FY09 is \$13.74 million. The District requested an additional \$11.19 million in funding (\$10.39 million for general operations and an addition \$805,000 for other programs). The School District's total funding requests for FY09 and FY10 are \$24.93 million and \$25.64 million. These are increases of \$1.96 million and \$2.67 million over FY08's funding level. The FY09 Adopted and FY10 Approved budgets fully fund the amounts requested by the School District for their general operations (\$24.13 million and \$24.94 million). Funding for programs outside of general operations (youth activities, after school activity buses and transport of homeless students) are funded at \$270,000 in FY09 and \$474,000 in FY10.

While we have experienced some 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 -

<u>Funding Sources</u>	<u>FY09 Change from FY08</u>	<u>FY10 Change from FY08</u>
Revenues:		
State Revenue Sharing (exc. debt reimb.)	\$ 305,700	\$ 305,700
Federal PILT	(57,700)	481,800
Property Tax (excluding debt)	965,700	942,500
Sales Tax Current Year	3,663,800	4,786,700
Interest Income	398,300	178,900
Miscellaneous *	147,300	168,400
Total Current Year Revenue Increases	<u>\$ 5,423,100</u>	<u>\$ 6,864,000</u>

**The miscellaneous category includes income from various sources such as penalties and fines, user fees, grants, transfers from other funds and permit sales.*

It is important to note that while State Revenue Sharing amounts noted above only shows an increase of \$305,000, the State legislature adopted, and the Governor signed, legislation (SB72) that implements a permanent Community Revenue Sharing program. This program will provide up to \$60 million dollars per year for local general governmental support. The CBJ is expecting to receive approximately \$2 million per year under this program.

EXECUTIVE SUMMARY

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

Mayor and Assembly	Capital Transit	Finance	Parks and Recreation
Manager's Office	Centennial Hall	General Engineering	Human Resources
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	

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY08 Amended Budget, the FY09 Adopted and FY10 Approved Budgets. You will find additional budgetary change details included in each departmental budget sections under the title "Budget Highlight."

	FY08	FY09		FY10	
	<u>Amended</u>	<u>Adopted</u>	<u>% Change</u>	<u>Approved</u>	<u>% Change</u>
Funding Sources:					
State Support (<i>Note 1</i>)	\$ 55,719,000	61,277,800	9.98	63,253,600	3.22
Federal Support (<i>Note 2</i>)	10,707,600	9,077,600	(15.22)	9,617,600	5.95
Taxes (<i>Note 3</i>)	79,017,700	85,851,200	8.65	89,086,800	3.77
User Fees, Permits & Donations (<i>Note 4</i>)	100,814,600	113,939,700	13.02	117,928,300	3.50
Penalties & Fines	975,300	1,124,400	15.29	1,128,500	0.36
Interest-Investment and A/R (<i>Note 5</i>)	5,954,300	6,128,200	2.92	6,308,200	2.94
Property Sales and Rents	4,538,200	4,391,300	(3.24)	4,325,700	(1.49)
Bond Proceeds (<i>Note 6</i>)	10,927,900	-	-	-	-
Special Assessments (LIDS)	69,900	79,200	13.30	67,600	(14.65)
Other Miscellaneous Revenue	395,000	121,000	(69.37)	121,000	-
Fund Balance Usage (Contribution)	439,300	8,587,000	18.55	679,400	(0.92)
Total Funding Sources	\$ 269,558,800	290,577,400	7.80	292,516,700	0.67
Expenditures:					
General Government, City (<i>Note 7</i>)	\$ 57,619,900	59,143,600	2.64	59,650,200	0.86
General Government, School District (<i>Note 8</i>)	79,253,700	83,169,800	4.94	84,906,000	2.09
Non-Board Enterprise (<i>Note 9</i>)	12,819,400	13,157,700	2.64	13,479,100	2.44
Board Controlled (<i>Note 10</i>)	79,078,100	87,755,300	10.97	89,364,900	1.83
Internal Service Funds (<i>Note 11</i>)	2,013,100	842,000	(58.17)	1,168,700	38.80
Debt Service (<i>Note 12</i>)	14,003,400	18,543,900	32.42	19,823,100	6.90
Capital Projects (<i>Note 13</i>)	24,044,000	27,238,900	13.29	23,418,300	(14.03)
Special Assessments	227,200	226,200	(0.44)	206,400	(8.75)
Special Appropriations	500,000	500,000	-	500,000	-
Total Expenditures	\$ 269,558,800	290,577,400	7.80	292,516,700	0.67

See below and on the following page for differences to note when comparing the FY08 Amended, FY09 Adopted and FY10 Approved Budgets.

1. State Support – The FY09 Adopted Budget includes State Support of \$5.7 million to the Juneau School District due to an increase in the factors used to determine State Foundation Funding. Another increase is \$3.3 million 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. Offsetting these increases is a decrease of \$2.9 million in the State grants that support education. The increase between the FY09 Adopted and FY10 Amended Budgets is primarily due to a continued increase of \$1.7 million in State Foundation Funding.

EXECUTIVE SUMMARY

2. Federal Support – The decrease between the FY08 Amended and FY09 Adopted Budgets is due primarily to a Federal grant received in FY08 to purchase new buses for the City’s mass transit system. The increase between the FY09 Adopted and FY10 Approved Budgets is due to an increase in “payment in lieu of taxes” of over \$500,000.
3. Tax Revenues – This includes \$1.5 million increase in property taxes and \$5.2 million in increased sales and excise tax revenues between the FY08 Amended and FY09 Adopted Budgets. The increase in property tax is a result of increases in assessed values due to a combination of decreases in residential property offset by increases in commercial property plus new construction, a decrease of 0.10 mills in the operational mill levy and an increase of 0.10 mills in the debt mill levy (due to repayment of general obligation debt), with the net result of no increase in the overall mill levy. General sales tax revenues are projected to increase by approximately \$5.2 million over the FY08 Amended. This amount includes sales tax revenues used for capital improvement projects. For additional property assessment and taxation information see the *Property Assessment and Taxation* section.
4. User Fees - Increases in user fees of over 13% between the FY08 Amended and FY09 Adopted Budgets is primarily due to Bartlett Regional Hospital (\$11,330,500 increase) and the continuation of the Port Development Fee (\$1,170,900), which had originally been scheduled to sunset March 31, 2008.
5. Interest-Investment and A/R – Interest rates have been steadily increasing and this is reflected in the adopted and approved budgets.
6. Revenue Bonds - The Harbor Enterprise operations issued revenue bonds to fund the purchase of DeHart’s Marina, construction of a commercial loading facility at Auke Bay, pay for major deferred maintenance of Juneau’s harbors and installation of electricity at Statter Harbor.
7. General Government, City – The increase between the FY08 Amended and FY09 Adopted Budgets is the result of multiple changes including, but not limited to, increased energy costs, increased personnel costs including health care costs and multiple position upgrades, and short term funding for assistance associated with the implementation of the new financial and lands management core software.
8. School District - The increase between the FY08 Amended and FY09 Adopted Budget is due to increased State’s per student allocation, school district area cost differential and intensive needs student cost factor. The increase between FY09 Adopted and FY10 Approved is due to an additional increase in the State’s per student allocation, area cost differential and intensive needs cost factor.
9. 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.
10. Board Controlled – This increase is primarily due to increases for Bartlett Regional Hospital operations.
11. 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 FY08 Amended and FY09 Adopted Budgets is due to a decrease in anticipated purchases through the Equipment Replacement (Fleet) Fund. The increase between the FY09 Adopted and FY10 Approved Budgets is due to an anticipated increase in health care costs.
12. Debt Service - This change is due to projected increases in debt service requirements for general obligation school bond issues. FY09 is the beginning of repayment of GO School Bonds for a new valley high school issued in FY08. The increase between the FY09 and FY10 is due to the beginning of repayment of GO bonds for the new swimming pool.
13. Capital Projects - The capital projects increase between FY08 Amended and FY09 Adopted is the result of increased funding from sales tax (for general and special capital projects), Wastewater and Water Utility Enterprise Funds. The decrease between FY09 Adopted and FY10 Approved Budgets is due no Wastewater Utility projects in FY10 and to the expiration of a temporary 1% sales tax levy that was used to fund a variety of specific capital projects (Downtown Parking and Transit Center, Statter Harbor improvements, Areawide Sewer expansion, and the Eaglecrest Ski Area mid-mountain chairlift).

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY09 Adopted Budget includes funding for 1,739.67 Full Time Equivalent (FTE's) positions. The FY09 Adopted Budget staffing is 7.36 FTE's more than the FY08 Amended staffing level. The increase consists of –

- an increase of 1.52 FTE's in the General Fund, excluding General Engineering
- an increase of 2.24 FTE's in the Special Revenue Funds, excluding the School District
- an increase of 7.70 FTE's in the School District
- an increase of 0.47 FTE's in the Enterprise Funds, excluding Bartlett Regional Hospital
- a decrease of 5.80 FTE's for Bartlett Regional Hospital
- an increase of 0.75 FTE's in the Internal Service Funds
- an increase of 0.20 FTE's in Capital Project Engineering
- a redistribution of 0.02 FTE's between General Engineering and Capital Project Engineering
- a redistribution of FTE's between PW Admin, Streets, Fleet Maintenance, Waste Management and the Water Utility .

Total FTE staffing changes and a reconciliation between FY08 Adopted Staffing, FY08 Amended, FY09 Adopted and FY10 Approved Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.*)

	<u>FTE</u>
FY08 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,630.20
FY08 General Government and Enterprise midyear staffing changes (<i>Note 1 below</i>)	18.96
FY08 School District increases	83.15
	<hr/>
FY08 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,732.31
FY09 General Government and Enterprise increases (<i>Note 2 on the following page</i>)	8.25
FY09 General Government and Enterprise decreases (<i>Note 3 on the following page</i>)	(8.59)
FY09 School District increases	7.70
	<hr/>
FY09 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,739.67
FY10 General Government increases (<i>Note 4 on the following page</i>)	1.00
FY10 General Government decreases (<i>Note 5 on the following page</i>)	(1.50)
	<hr/>
FY10 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,739.17
	<hr/>
(1) FY08 General Government and Enterprise Midyear Staffing Changes	<u>FTE</u>
Docks and Harbors: Staffing increased due to increased security needs.	0.42
Airport: The Airport underwent a staff reorganization with the addition and deletion of several positions to better serve the needs of Airport customers.	2.33
Human Resources and Risk Management: During FY08, these departments were combined and a previously unfilled position was reinstated.	1.00
Eaglecrest: Eaglecrest management adjusts staffing on a continuing basis as conditions change in order to provide the most cost effective service.	(1.07)
Bartlett Regional Hospital (BRH): This increased staffing is due to the need to serve additional patients. BRH adjusts staffing based on need throughout the year.	12.00
Streets: Reclassification within the Equipment Operation group resulted in a net increase of 0.10 FTE.	0.10

EXECUTIVE SUMMARY

FY08 General Government and Enterprise Midyear Staffing Changes, continued	
Police: Four 0.25 FTE Police Reserve Officer have been added to provide downtown foot and bike patrol during the summer tourism season.	1.00
Capital City Fire Rescue: There is a significant increase in the number of requests for basic life support transports during the summer tourism season. EMTs have been added to provide for this need.	1.68
Community Development: Temporary staff was added to assist with the implementation of the new lands management core software.	1.50
Total FY08 Midyear Staffing Changes	18.96
(2) FY09 Increases	FTE
Fleet Maintenance: Increased Mechanic I position from 0.25 FTE to 1.00 FTE. The department was unable to hire a qualified person as only a 0.25 FTE. In addition, increased workload warrants a full-time position	0.75
Fire: The addition of a Division Chief to oversee the volunteer firefighters and EMTs.	1.00
Manager's Office and Finance: Temporary staff was added to assist with the implementation of the new financial and lands management core software.	2.25
Teen Health Center: With the addition of a second high school, the Teen Health Center will operate in both locations, requiring additional staff hours.	0.20
Clerk's and Elections: Additional elections officials to adequately staff the Valley Absentee Voting Station.	0.07
Community Development Department: Additional support staff for the Environmental/Zoning Enforcement Officer to assist with processing paperwork associated with enforcement issues.	1.00
Streets: Addition of an Equipment Operator II due to increased workloads (additional lane miles, sidewalks, culverts, drainage structures, street and traffic lights).	1.00
Eaglecrest: Eaglecrest management adjusts staffing on a continuing basis as conditions change in order to provide the most cost effective service.	0.78
Waste Management: The CBJ is hiring a full-time Solid Waste Coordinator.	1.00
Engineering: Additional staff due to capital project management needs.	0.20
FY09 Increases	8.25
(3) FY09 Decreases	
Finance: The sales tax audit function has been contracted out resulting in the elimination of 2.0 FTE Sales Tax Auditor positions.	(2.00)
Capital Transit: FTE adjustment for actual hours worked by part-time employees.	(0.07)
Parks and Recreation: The ice rink reorganized with the result of a net decrease in FTE's.	(0.47)
Docks: Reorganization resulted in net decrease of FTE's.	(0.25)
Bartlett Regional Hospital (BRH): This decreased staffing is due to the need to serve additional patients. BRH adjusts staffing based on need throughout the year.	(5.80)
FY09 Decreases	(8.59)
(4) FY10 Increases	
Parks and Recreation: The new Valley Pool is scheduled to open in FY10. An Aquatics Director is being added to manage both of the CBJ's pools.	1.00
FY10 Increases	1.00
(5) FY10 Decreases	
Community Development: Temporary staff was added to assist with the implementation of the new lands management core software. It is anticipated the project will be completed during FY09.	(1.50)
FY10 Decreases	(1.50)

NOTES

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GOALS OF THE CITY AND BOROUGH

In 2004, the CBJ modified the budget process to implement improvements in our performance based budgeting. Under this plan, departments were directed to develop performance measures that quantify “outcomes” based on a “core service” concept. To provide a focal point and direction for departmental core service goal setting, the Mayor and Assembly development a broad community goal statement.

The information below provides a reference as to which departmental core services support the Assembly’s goals for the City and Borough of Juneau. A detail listing of the departmental core services and the key measures can be found within each department's section of the budget document.

PROMOTE A HEALTHY, GROWING ECONOMY

Strategy: Develop a vibrant and diversified Juneau economy by creating a support environment for business and government growth. This includes developing support infrastructure, helpful land and permitting policies, and selected marketing support for seafood, tourism, mining, the University, Alaska's capital, federal government and new businesses.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Engineering	Capital Improvement Planning, Design and Management
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit

IMPROVE JUNEAU AS A REGIONAL CENTER AND AS ALASKA'S CAPITAL

Strategy: Enhance Juneau as a desirable regional center by improving the complete Juneau experience, improving regional relationships with other communities and by making Juneau the best capital city in America.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Engineering	Capital Improvement Planning, Design and Management
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit
Parks and Recreation	Parking Management, Convention and Civic Services, Museum Services

GOALS OF THE CITY AND BOROUGH

IMPROVE LOCAL "QUALITY OF LIFE"

Strategy: Enhance the desirability of Juneau as a place to live by creating the best education system, making living affordable, improving infrastructure that contributes to life quality and addressing social issues constructively.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments, Respond to Citizen Concerns and Issues in a Timely Manner
Capital Transit	Provide safe, economical public transportation
Community Development	Planning, Development Permit Processing: Land Use & Building Safety
Eaglecrest	Uphill Transport and Customer Service Operations
Engineering	Capital Improvement Planning, Design and Management
Fire & Emergency Medical Services	Emergency Response, Calls for Assistance, Engage in accident, injury and property-loss prevention
Lands and Resources	Dispose of City Land, Acquisition of Private Land for Public Use, Manage City Land and Resources for Public Benefit
Law	Draft, Explain and Enforce Laws
Libraries	Materials and Information Services, Community Spaces and Programs
Parks and Recreation	Programs and Activities, Museum Services, Cemeteries
Police	Emergency Response to Protect life and Property, Law Enforcement, Crime Prevention, Community Service

IMPROVE TRANSPORTATION INFRASTRUCTURE AND SERVICE TO AND WITHIN OUR COMMUNITY

Strategy: Encourage sustainable development by assuring economical, dependable access to the community and improving internal transportation access within the community.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly Coordinate the Efforts of Municipal Departments
Capital Transit	Provide safe, economical public transportation
Engineering	Capital Improvement Planning, Design and Management
Public Works	Municipal Road Maintenance (Streets Division)

GOALS OF THE CITY AND BOROUGH

ENHANCE THE EFFECTIVENESS OF JUNEAU'S LOCAL GOVERNMENT

Strategy: Strive to improve the City and Borough's governance through periodic reviews of the Assembly, its boards and committees, city departments, and CBJ enterprise funds.

Department	Core Service
Manager's Office	Support and Facilitate the Activity of the Assembly, Coordinate the Efforts of Municipal Departments, Respond to Citizen Concerns and Issues in a Timely Manner
Clerk and Elections	Facilitate the Activity of the Assembly, Administer Appeals, Administer Elections, CBJ Records Management
Finance	Accounting Services, Property Assessment, Cash Management
Libraries	CBJ Website
Human Resources	Recruitment, Labor/Management Relations, Training

BUDGETARY POLICIES

CURRENT POLICIES

Goal

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

Budget

1. **Reporting.** The annual operating budget document will be published in conformance with currently accepted standards of the Government Finance Officers Association.
2. **Biennial Budget.** A balanced budget will be prepared every other year as a biennial budget. In the first year of each two-year budget, the Assembly will adopt the first year's budget and approves, in concept, the second year's budget. The conceptually approved 2nd year budget will be brought back before the Assembly for adoption in the following year. A balanced budget is one in which proposed expenditures do not exceed total estimated revenues and reserves.
3. **Efficiencies.** The Assembly will support the Manager's programs, which have the effect of reducing costs and increasing efficiencies. The growth of operating costs will be controlled by implementing efficiency techniques, measuring performance, adapting service to meet the current public need and achieving cost effectiveness.
4. **Fund Balances.** 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 submitted to the Finance Department for review. The information is compiled into a Preliminary Budget Book and the manager submits a balanced budget to the Mayor and Assembly. The Mayor and Assembly sit as the Assembly Finance Committee and review the Manager's Proposed Budget during a series of meetings. The final budget is adopted no later than June 15.

BUDGETARY POLICIES

Education

The Assembly requests the Juneau School District Board of Education to submit an annual budget which is balanced and reflects total estimated revenues and expenditures, both special revenue and general operating funds. On November 7, 2001, the Assembly Finance Committee unanimously requested that the Juneau School District Board of Education provide a detailed programmatic annual budget.

Levels of Service

The annual operating budget shall provide funding for the best possible balance of allocations to meet varied community needs and provide long-term value at a reasonable cost.

The Assembly opposes unfunded mandates from the state and federal governments. All service requirements imposed upon the CBJ should be accompanied by revenues sufficient for maintenance and operations.

Economic Development

1. **Jobs.** Consistent with federal, state, and local laws, a firm's location in Juneau shall be given due regard in municipal procurement decisions.

2. **Long-Term Planning.** In each budget, the Manager shall project revenues, expenditures and fund balances for the subsequent five years. The projections shall be presented to the Assembly for its use in creating the guidelines and principles by which the current year operating budget will be balanced.

Infrastructure

1. **Capital Projects.** The CBJ will coordinate development of the Capital Improvement Program budget with development of the annual operating budget. Future operating costs associated with new capital improvement projects will be projected and included with the annual operating budget forecast.

2. **Maintenance.** The CBJ will maintain every physical asset at a level adequate to protect the city's investment and minimize future maintenance and replacement costs.

Debt Service

Bonded indebtedness will be maintained at less than 5% of the assessed borough property value.

Bond propositions approved by the voters will result in a mill levy increase equivalent to the amount necessary to retire the debt.

BUDGETARY POLICIES

Accounting Principles and the Budgetary Basis of Accounting

The fiscal year for CBJ begins July 1 and ends June 30 of every year. Several different fund types are presented in the budget. The General, Special Revenue and Debt Service Funds are budgeted and financially reported by the modified accrual basis of accounting. The Enterprise and Internal Service Funds are budgeted by the modified accrual basis of accounting and financially reported by the accrual basis of accounting.

In the accrual basis of accounting revenues are recognized when earned and expenses when the liability is incurred, regardless of the time of related cash receipts or disbursements. A more complete definition of the accrual basis of accounting can be found in the Glossary.

In the modified accrual basis of accounting revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except in specific instances. A more complete definition of the modified accrual basis of accounting can be found in the Glossary.

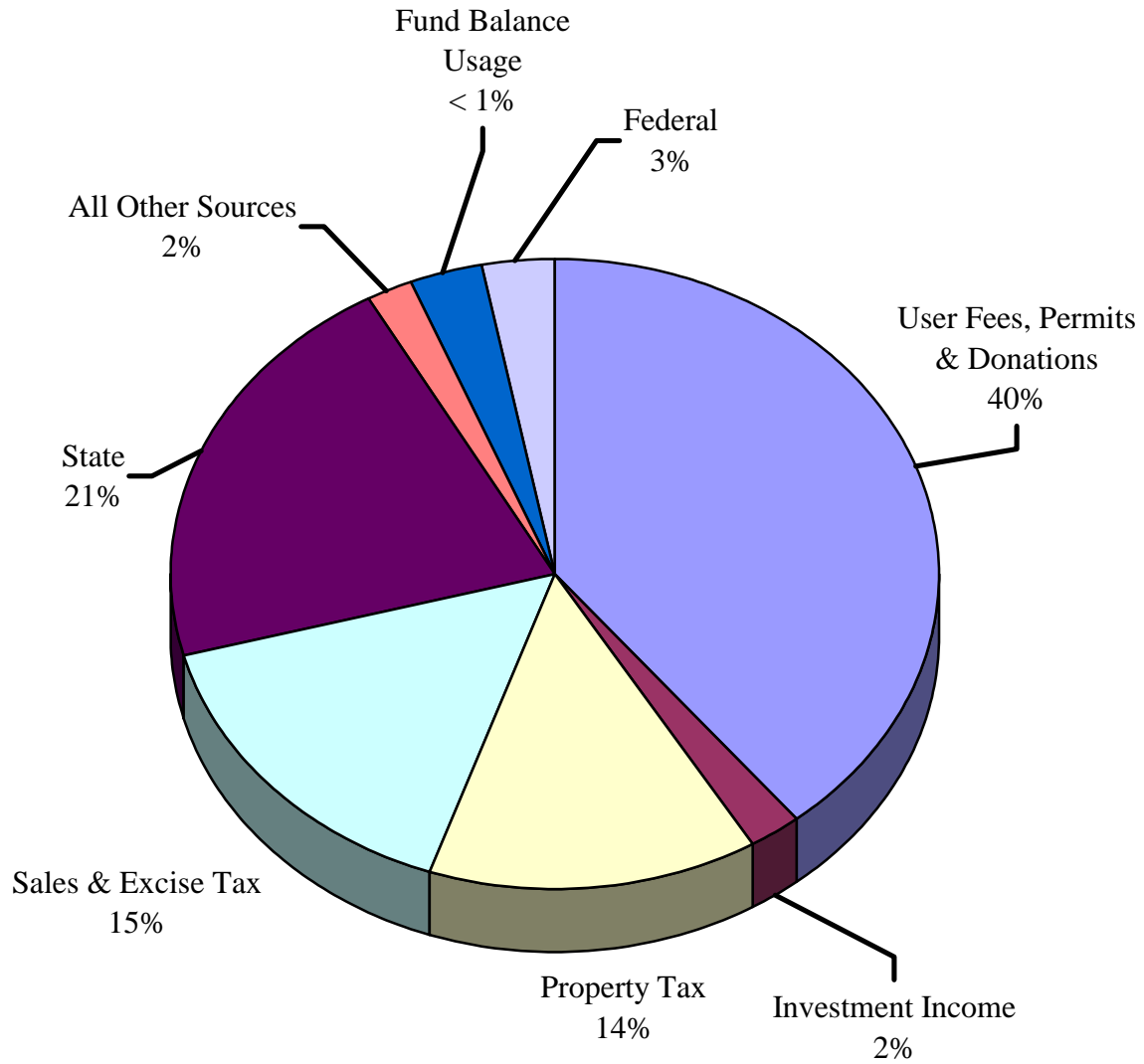
Budgets are adopted for capital improvements on a project to project basis. Capital projects are reported by the modified accrual basis of accounting. Appropriations for capital projects are not subject to lapsing at the end of the fiscal year.

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

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

SUMMARY OF REVENUES

FY09 funding sources for all City and Borough activities total \$290,577,400, which includes fund balance usage of \$8,587,000.



This graph shows the FY09 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

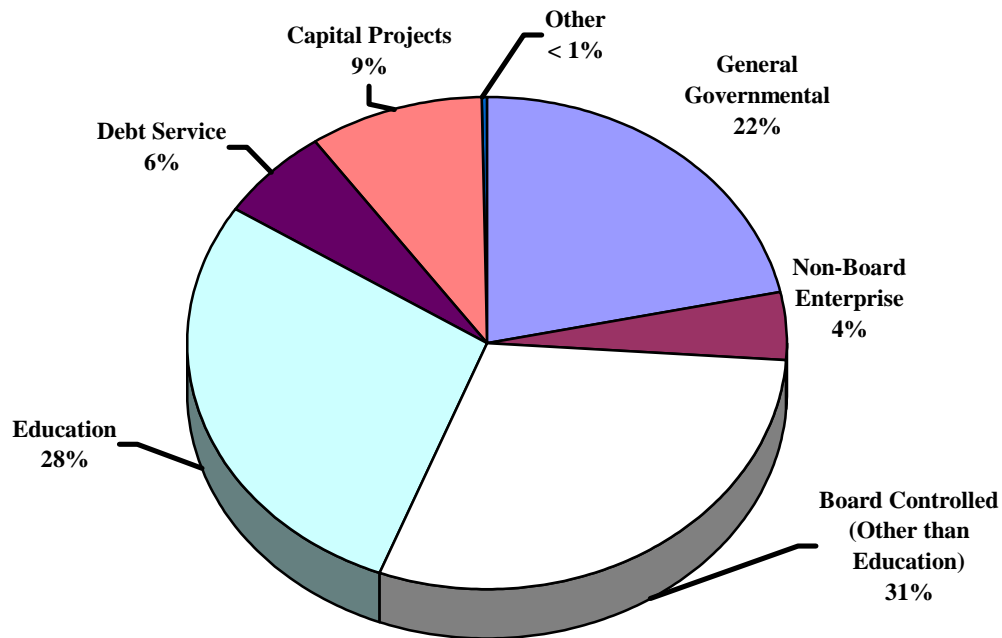
		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
State Support:					
Foundation Funding	\$ 29,054,700	25,766,500	25,766,500	31,456,800	33,146,300
Contribution for School PERS/TRS	-	11,277,200	11,277,200	11,277,200	11,277,200
School Construction Debt Reimb	6,091,000	8,561,400	8,561,400	11,814,600	12,131,500
State Shared Revenues	3,165,400	2,234,300	2,173,100	2,570,000	2,575,300
School Grants	2,921,300	6,479,200	6,479,200	2,919,300	2,919,300
Library Grants	131,100	121,000	130,500	113,300	113,300
ASHA "In Lieu" Tax	27,500	30,000	30,000	30,000	30,000
Miscellaneous Grants	1,091,300	1,249,400	1,197,000	1,096,600	1,060,700
Total State Support	42,482,300	55,719,000	55,614,900	61,277,800	63,253,600
Federal Support:					
Federal "In Lieu" Tax	836,600	820,800	860,700	763,100	1,302,600
Forest Timber Receipts	1,388,200	-	991,800	-	-
Miscellaneous Grants	6,616,900	9,886,800	9,825,300	8,314,500	8,315,000
Total Federal Support	8,841,700	10,707,600	11,677,800	9,077,600	9,617,600
Local Support:					
Taxes:					
Property	36,949,800	39,367,700	39,700,000	40,876,200	42,266,800
Sales	38,684,000	37,350,000	40,662,500	42,550,000	44,360,000
Alcohol	826,600	740,000	740,000	775,000	810,000
Tobacco Excise	578,500	570,000	560,000	550,000	550,000
Hotel	1,184,200	990,000	1,150,000	1,100,000	1,100,000
Total	78,223,100	79,017,700	82,812,500	85,851,200	89,086,800
User Fees and Permits:					
General Fund	1,623,900	1,778,200	1,798,800	1,681,500	1,683,900
Special Revenue Funds	13,722,800	13,364,000	14,658,100	15,022,500	15,205,100
Enterprise Funds	78,791,900	82,963,400	86,436,700	94,835,700	98,839,300
Special Assessments	170,700	165,000	169,600	165,000	165,000
Total	94,309,300	98,270,600	103,063,200	111,704,700	115,893,300
Penalties and Fines:					
Property Tax, Sales Tax, and LID					
Penalties and Interest	823,300	348,300	544,700	506,600	508,700
Ordinance Violations	602,600	627,000	604,700	617,800	619,800
Total	\$ 1,425,900	975,300	1,149,400	1,124,400	1,128,500

SUMMARY OF OPERATING REVENUES BY SOURCE

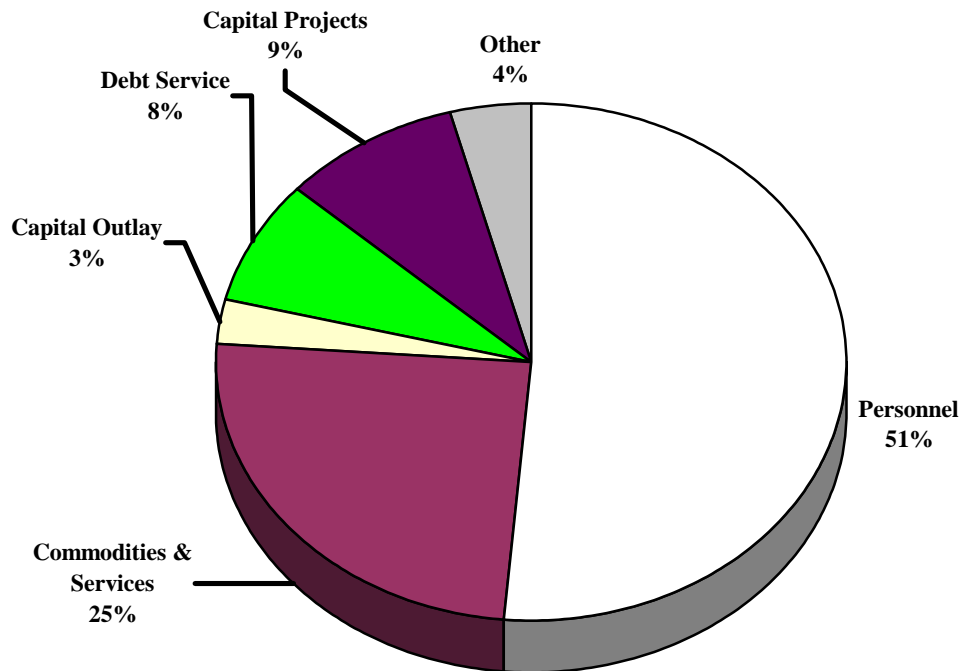
		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Other:					
Interest - Investment and A/R	\$ 7,474,200	5,954,300	7,362,200	6,128,200	6,308,200
Property Sales and Rents	8,482,800	4,538,200	5,807,200	4,391,300	4,325,700
Special Assessments (LIDS)	220,100	69,900	118,600	79,200	67,600
Revenue Bonds	-	10,927,900	10,927,900	-	-
Endowment	2,097,200	-	-	-	-
Student Activities Fundraising	1,786,900	2,544,000	2,544,000	2,235,000	2,035,000
Other Miscellaneous Revenues	884,000	395,000	121,000	121,000	121,000
Total	20,945,200	24,429,300	26,880,900	12,954,700	12,857,500
Total Local Support	194,903,500	202,692,900	213,906,000	211,635,000	218,966,100
Total Revenues	246,227,500	269,119,500	281,198,700	281,990,400	291,837,300
Fund Balance Usage (Contribution):					
General Fund	(3,336,400)	3,690,900	(1,219,100)	1,859,300	2,496,200
Equipment Acquisition Fund	(574,000)	(143,500)	(405,200)	644,600	837,900
Other Funds	(7,757,700)	(3,108,100)	(15,857,000)	6,083,100	(2,654,700)
Total Fund Balance Usage (Contribution)	(11,668,100)	439,300	(17,481,300)	8,587,000	679,400
Total Revenues, Fund Balance Usage and Contributions	\$ 234,559,400	269,558,800	263,717,400	290,577,400	292,516,700

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



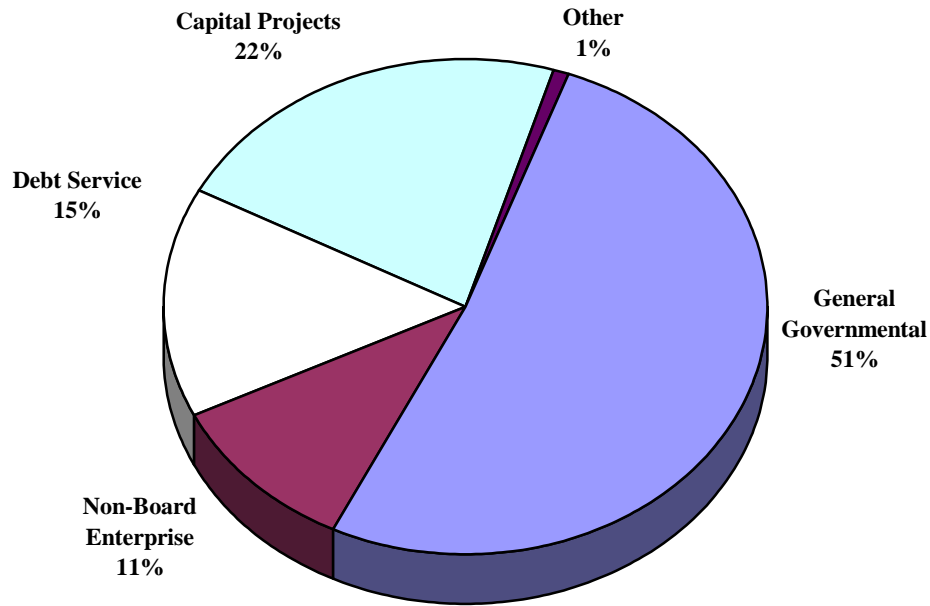
Expenditure Summary by Function



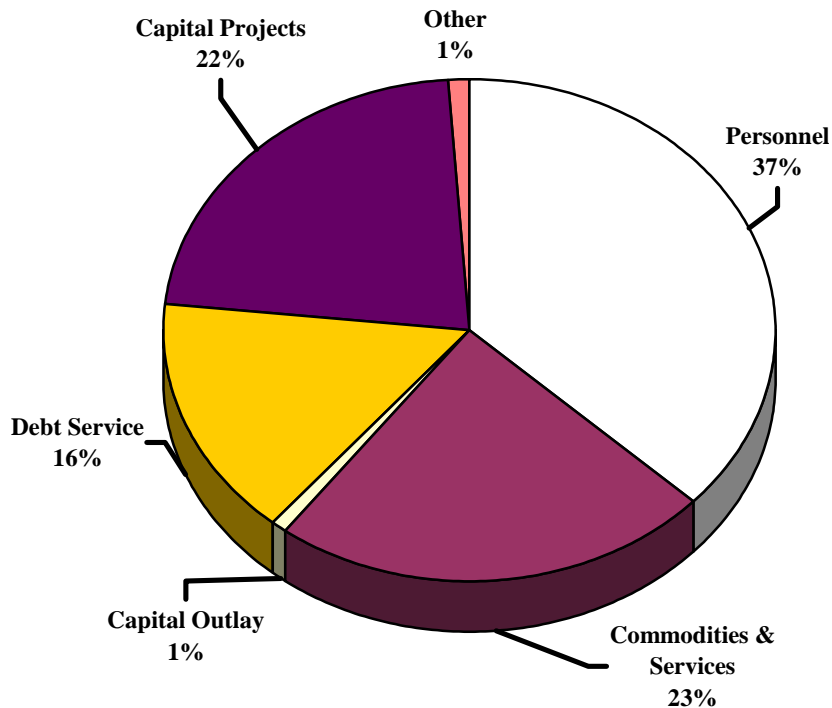
These expenditure summaries exclude Internal Service and Work Force. The total FY09 adopted budget for all City and Borough activities (net of interdepartmentals) is \$290,577,400.

SUMMARY OF EXPENDITURES

Manager Controlled Programs



Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible (43% of the total operating budget). Manager controlled programs are those not under the control of a board. Board controlled programs are the Juneau School District, Juneau International Airport, Bartlett Regional Hospital, Docks and Harbors, and Eaglecrest Ski Area.

SUMMARY OF EXPENDITURES BY FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor & Assembly	\$ 2,216,300	5,543,600	3,741,000	2,764,500	2,809,900
Law	1,471,700	1,688,900	1,635,400	1,858,100	1,889,600
Administration:					
Manager	1,227,600	1,232,200	1,228,600	1,539,800	1,537,800
Clerk	266,300	291,500	285,500	307,600	312,100
Elections	58,200	39,600	35,200	46,700	45,800
Mgmt Information Systems	1,611,700	1,799,500	1,751,100	2,081,300	2,202,800
Human Resources	468,300	492,000	476,200	519,300	520,500
Libraries	2,062,700	2,238,400	2,185,600	2,334,400	2,403,700
Finance	4,383,900	4,797,700	4,575,800	5,114,000	5,214,900
Community Development	2,476,600	2,713,900	2,515,000	3,023,800	2,961,700
Capital City Rescue	3,115,500	3,242,400	3,242,400	3,709,000	3,787,100
General Engineering	648,600	832,100	617,400	980,300	1,022,300
Building Maintenance	1,738,200	1,957,500	1,955,400	2,123,100	2,116,800
Parks and Landscape	1,363,800	1,784,600	1,624,800	1,848,500	1,713,200
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(524,300)	(524,300)
Interdepartmental Charges	(3,121,400)	(3,296,500)	(3,269,100)	(3,589,100)	(3,581,600)
Return Marine Passenger					
Fee Proceeds	30,000	30,500	30,500	-	-
Support to other funds	32,130,500	37,659,400	37,659,400	42,172,100	44,444,900
Total	51,863,500	62,762,300	60,005,200	66,309,100	68,877,200
Special Revenue Funds:					
Visitor Services	1,601,800	1,822,600	1,789,700	1,921,000	1,962,300
Capital Transit	4,725,300	5,190,800	5,180,600	5,870,700	5,908,100
Downtown Parking	242,900	249,200	231,400	276,200	278,400
Lands	4,435,300	1,860,500	1,103,500	1,400,600	893,200
Education - Operating	51,090,500	64,111,700	63,811,600	67,190,000	68,722,200
Education - Special Revenue	13,054,500	15,142,000	15,142,000	15,979,800	16,183,800
Eaglecrest	2,008,200	2,033,500	2,033,500	2,381,700	2,473,800
Service Areas:					
Police	10,146,100	11,568,500	11,208,700	12,832,900	13,138,800
Streets	4,642,400	4,544,200	4,544,200	4,949,300	5,060,400
Parks and Recreation	3,314,900	3,953,200	3,841,500	4,323,200	4,484,000
Capital City Fire	2,701,900	3,053,500	3,008,400	3,154,700	3,225,500
Sales tax	662,900	708,200	645,000	741,700	749,900
Hotel tax	23,700	25,200	23,000	29,900	30,200
Tobacco Excise tax	18,200	19,400	17,700	14,700	14,900
Marine Passenger Fee	4,000	4,500	4,500	4,500	4,500
Port Development	4,000	4,500	4,500	4,500	4,500
Library Minor Contributions	-	5,400	4,700	4,200	4,200
Interdepartmental Charges	(468,600)	(492,700)	(492,700)	(521,500)	(541,000)
Support to other funds	50,402,100	54,257,000	54,257,000	59,872,400	58,109,100
Total	148,610,100	168,061,200	166,358,800	180,430,500	180,706,800
Permanent Fund:					
Jensen-Olson Arboretum Support					
to other funds	\$ 94,600	100,500	100,500	82,900	85,400

SUMMARY OF EXPENDITURES BY FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Enterprise Funds:					
Airport	\$ 4,317,000	4,876,200	4,876,200	4,818,100	4,970,400
Harbors	2,389,200	4,586,200	4,107,800	3,164,800	3,272,500
Docks	1,083,100	1,368,900	1,368,900	1,505,800	1,493,000
Waste Management	851,900	1,191,600	1,189,400	1,228,800	1,233,200
Water	2,626,400	3,176,300	3,005,600	3,273,500	3,391,700
Sewer	6,664,300	8,460,500	8,433,800	8,664,400	8,863,200
Bartlett Regional Hospital	60,612,000	66,213,300	66,213,300	75,884,900	77,155,200
Return Marine Passenger					
Fee Proceeds	9,200	-	-	-	-
Interdepartmental Charges	(8,000)	(9,000)	(9,000)	(9,000)	(9,000)
Support to other funds	8,966,100	9,757,700	9,757,700	3,843,000	2,020,000
Total	87,511,200	99,621,700	98,943,700	102,374,300	102,390,200
Internal Service Funds:					
Public Works Fleet	1,614,800	1,782,200	1,782,200	2,282,300	2,300,600
Equipment Acquisition Fund	1,022,400	3,268,600	3,010,800	2,418,100	2,646,300
Risk Management	14,960,100	16,900,900	15,893,000	16,957,900	18,299,100
Interdepartmental Charges	(17,990,800)	(19,938,600)	(19,316,600)	(20,816,300)	(22,077,300)
Total	(393,500)	2,013,100	1,369,400	842,000	1,168,700
Capital Projects:					
Capital Projects	26,189,600	24,044,000	24,024,000	27,238,900	23,418,300
Support to other funds	1,071,900	8,080,600	8,100,600	312,500	-
Total	27,261,500	32,124,600	32,124,600	27,551,400	23,418,300
Debt Service Fund:					
Debt Service	10,167,700	14,003,400	14,002,700	18,543,900	19,823,100
Port Debt Service	1,512,400	-	-	-	-
Support to other funds	-	2,300	2,300	-	-
Total	11,680,100	14,005,700	14,005,000	18,543,900	19,823,100
Special Assessments:					
Special Assessments	209,100	227,200	187,700	226,200	206,400
Support to other funds	82,900	23,700	23,600	166,200	76,000
Total	292,000	250,900	211,300	392,400	282,400
Work Force:					
CIP Engineering	796,000	2,902,300	850,200	2,975,100	3,035,400
Public Works Administration	275,300	319,300	315,400	371,600	381,500
Interdepartmental Charges	(1,071,300)	(3,221,600)	(1,165,600)	(3,346,700)	(3,416,900)
Total	-	-	-	-	-
Total All Funds (Gross) Before					
Better Capital City	326,919,500	378,940,000	373,118,500	396,526,500	396,752,100
Better Capital City	388,000	500,000	500,000	500,000	500,000
Total All Funds (Gross)	327,307,500	379,440,000	373,618,500	397,026,500	397,252,100
Support to other funds	(92,748,100)	(109,881,200)	(109,901,100)	(106,449,100)	(104,735,400)
Total Expenditures	\$ 234,559,400	269,558,800	263,717,400	290,577,400	292,516,700

SUMMARY OF STAFFING

	FY05 FTE	FY06 FTE	FY07 FTE	FY08 Amended FTE	FY09 Adopted FTE	FY10 Approved FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	9.40	9.40	9.40	9.40
Administration:						
Manager	8.30	8.30	8.30	8.30	9.75	9.75
Clerk and Elections	2.63	2.63	2.63	2.63	2.70	2.70
Mgmt Information Systems	11.00	12.26	12.66	12.66	12.66	12.66
Human Resources	5.00	5.00	5.00	4.30	4.30	4.30
Libraries	21.83	21.72	21.72	21.72	21.72	21.72
Finance	44.95	46.40	47.90	47.90	46.90	46.90
Community Development	25.76	25.50	25.50	27.00	28.00	26.50
General Engineering	7.00	7.37	7.56	7.51	7.49	7.49
Building Maintenance	10.75	10.75	10.75	10.75	10.75	10.75
Parks and Landscape	13.89	15.25	16.11	17.34	17.34	17.34
Total	169.51	173.58	176.53	178.51	180.01	178.51
Special Revenue Funds:						
Visitor Services	6.97	7.13	7.16	7.16	7.16	7.16
Capital Transit	33.65	35.40	35.40	35.90	35.83	35.83
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	583.61	603.92	707.25	732.52	740.22	740.22
Eaglecrest	32.84	27.41	26.70	26.23	27.01	27.01
Police	88.00	88.00	92.00	93.00	93.00	93.00
Streets	23.00	23.92	23.92	23.27	24.27	24.27
Parks and Recreation	45.52	46.72	46.72	46.61	46.14	47.14
Capital City Fire/Rescue	41.18	41.18	42.18	43.86	44.86	44.86
Parks and Recreation Improvements	0.12	-	-	-	-	-
Total	857.78	876.57	984.22	1,011.44	1,021.38	1,022.38
Enterprise Funds:						
Airport	22.63	22.30	22.30	24.63	24.63	24.63
Harbors	11.29	12.59	12.84	13.39	13.39	13.39
Docks	8.99	11.29	8.86	9.57	9.32	9.32
Hazardous Waste	0.53	0.53	0.53	0.53	1.00	1.00
Water	14.75	14.75	14.75	14.75	15.00	15.00
Sewer	35.00	35.00	35.00	35.00	35.00	35.00
Bartlett Regional Hospital	362.48	374.05	396.20	400.66	394.86	394.86
Total	455.67	470.51	490.48	498.53	493.20	493.20

SUMMARY OF STAFFING

	FY05 FTE	FY06 FTE	FY07 FTE	FY08 Amended FTE	FY09 Adopted FTE	FY10 Approved FTE
Internal Service Funds:						
Public Works Fleet	4.75	4.75	4.75	5.50	6.25	6.25
Risk Management	4.00	4.00	5.00	5.70	5.70	5.70
Total	8.75	8.75	9.75	11.20	11.95	11.95
Special Assessments:						
Special Assessments	1.16	1.19	1.29	1.34	1.34	1.34
Total	1.16	1.19	1.29	1.34	1.34	1.34
Work Force:						
CIP Engineering	24.45	27.25	28.57	28.57	28.79	28.79
Public Works Administration	2.72	2.72	2.72	2.72	3.00	3.00
Total	27.17	29.97	31.29	31.29	31.79	31.79
Total Staffing	1,520.04	1,560.57	1,693.56	1,732.31	1,739.67	1,739.17

INTERDEPARTMENTAL CHARGES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund:					
Mayor and Assembly	\$ 47,400	50,200	50,200	55,400	55,400
Law	231,100	244,700	244,700	218,000	218,000
Manager	37,600	39,800	39,800	46,400	46,400
Personnel	100,900	130,800	130,800	132,200	132,200
Clerk	46,900	49,600	49,600	33,400	33,400
Mgmt Information Systems	317,800	336,500	336,500	437,000	437,000
Finance	1,592,200	1,679,400	1,622,300	1,778,000	1,786,700
General Engineering	7,000	7,400	7,400	11,200	11,200
Building Maintenance	705,500	706,500	736,200	825,800	809,600
Parks and Landscape	35,000	51,600	51,600	51,700	51,700
Total	3,121,400	3,296,500	3,269,100	3,589,100	3,581,600
Special Revenue Funds:					
Capital City Fire	428,300	450,000	450,000	475,400	494,900
Roaded Service Area	40,300	42,700	42,700	46,100	46,100
Total	468,600	492,700	492,700	521,500	541,000
Internal Service Funds:					
Public Works Fleet	1,643,400	1,611,000	1,657,400	2,256,900	2,272,900
Equipment Acquisition Fund	1,322,800	1,535,800	1,535,800	1,618,100	1,646,100
Risk Management	15,024,600	16,791,800	16,123,400	16,941,300	18,158,300
Total	17,990,800	19,938,600	19,316,600	20,816,300	22,077,300
Enterprise Fund:					
Docks	8,000	9,000	9,000	9,000	9,000
Total Operating Interdepartmental Charges	21,588,800	23,736,800	23,087,400	24,935,900	26,208,900
Work Force:					
CIP Engineering	796,000	2,902,300	850,200	2,975,100	3,035,400
Public Works Administration	275,300	319,300	315,400	371,600	381,500
	1,071,300	3,221,600	1,165,600	3,346,700	3,416,900
Total Interdepartmental Charges	\$ 22,660,100	26,958,400	24,253,000	28,282,600	29,625,800

NOTES

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SUPPORT TO OTHER FUNDS

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support to:					
Education - Operating	\$ 21,481,900	22,514,000	22,514,000	24,132,000	24,839,000
Education - Special Revenue	207,000	261,000	261,000	405,000	609,000
Eaglecrest	575,000	625,000	625,000	675,000	725,000
Visitor Services	185,000	224,400	224,400	60,000	60,000
Downtown Parking	-	13,600	13,600	85,000	85,000
Airport	15,000	100,000	100,000	-	-
Bartlett Regional Hospital - Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Fleet Services	-	4,400	4,400	-	-
Waste Management	-	180,000	180,000	-	-
Wastewater	-	316,300	316,300	-	-
Water	-	184,000	184,000	-	-
Capital Projects	-	250,000	250,000	-	-
Debt Service	9,471,200	12,791,300	12,791,300	16,619,700	17,931,500
Total	32,130,500	37,659,400	37,659,400	42,172,100	44,444,900
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	9,690,800	9,728,400	9,728,400	12,251,400	12,254,300
Lands	2,165,000	-	-	-	-
Capital Projects	13,200,000	16,870,000	16,870,000	18,690,000	18,200,000
Bartlett Regional Hospital	621,800	646,700	646,700	666,100	686,100
Debt Service	-	3,150,000	3,150,000	560,000	800,000
Roaded Service Area	9,900,000	9,632,900	9,632,900	12,343,400	12,344,000
Fire Service Area	1,075,000	1,135,300	1,135,300	1,324,600	1,324,000
Education Operating To:					
Education Special Revenue	218,000	518,900	518,900	297,100	297,100
Education Other	42,700	74,200	74,200	383,200	583,200
Education Other To:					
Education Special Revenue	17,800	14,500	14,500	15,000	15,000
Hotel Tax To:					
Visitor Services	948,800	1,041,800	1,041,800	1,135,000	1,169,100
Tobacco Excise Tax To:					
Bartlett Regional Hospital	255,000	260,000	260,000	241,500	241,500
General Fund	315,000	320,000	320,000	297,300	297,300
Mental Health To:					
General Fund	-	14,000	14,000	2,300	-
Marine Passenger Fee To:					
General Fund	1,080,200	1,133,900	1,133,900	1,391,500	1,358,500
Roaded Service Area	604,900	604,200	604,200	808,300	809,900
Fire Service Area	66,000	71,200	71,200	90,500	90,500
Visitor Services	204,400	204,400	204,400	218,000	218,000
Capital Transit	138,000	138,000	138,000	138,000	138,000
Dock	-	-	-	40,000	-
Capital Projects	2,567,400	2,776,900	2,776,900	2,594,200	-
Available for Capital Projects	\$ -	-	-	-	2,597,600

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SUPPORT TO OTHER FUNDS

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Special Revenue Fund Support To, continued					
Downtown Parking To Capital Projects	\$ 72,000	-	-	-	-
Lands To Capital Projects	1,200,000	350,000	350,000	550,000	600,000
Port Development To:					
Port Debt Service	935,000	-	-	-	-
Capital Projects	1,200,000	1,800,000	1,800,000	1,750,000	-
Capital Transit To Capital Projects	-	300,000	300,000	-	-
Roaded Service Area To:					
General Fund	175,000	-	-	-	-
Capital Transit	3,115,800	3,246,700	3,246,700	3,860,000	3,860,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Fire Service Area	368,500	-	-	-	-
School District	200,000	200,000	200,000	200,000	200,000
Total	50,402,100	54,257,000	54,257,000	59,872,400	58,109,100
Jensen-Olson Arboretum Fund Support to:					
General Fund	23,600	80,500	80,500	82,900	85,400
Capital Projects	71,000	20,000	20,000	-	-
Total	94,600	100,500	100,500	82,900	85,400
Port Debt Service Support to:					
Port Development	-	2,300	2,300	-	-
Total	-	2,300	2,300	-	-
Capital Projects Support To:					
General Fund	21,900	-	-	-	-
Sales Tax	-	7,510,000	7,510,000	-	-
Lands	-	570,600	590,600	-	-
Airport	-	-	-	312,500	-
Water	1,000,000	-	-	-	-
Waste Management	50,000	-	-	-	-
Total	1,071,900	8,080,600	8,100,600	312,500	-
Enterprise Fund Support To:					
Harbors To Capital Projects	-	8,822,700	8,822,700	-	-
Docks to Capital Projects	351,100	-	-	-	-
Bartlett Regional Hospital to Capital Projects	7,100,000	-	-	-	-
Airport to General Fund	15,000	-	-	-	-
Water To Capital Projects	750,000	935,000	935,000	2,695,000	2,020,000
Wastewater To Capital Projects	750,000	-	-	1,148,000	-
Total	8,966,100	9,757,700	9,757,700	3,843,000	2,020,000
Special Assessment Funds To:					
General Fund	51,500	23,700	23,600	40,000	25,300
Wastewater	31,400	-	-	2,000	50,000
Capital Projects	-	-	-	124,200	700
Total	82,900	23,700	23,600	166,200	76,000
Total Support To Other Funds	\$ 92,748,100	109,881,200	109,901,100	106,449,100	104,735,400

SUPPORT FROM OTHER FUNDS

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support From:					
Sales Tax	\$ 9,690,800	9,728,400	9,728,400	12,251,400	12,254,300
Tobacco Excise Tax	315,000	320,000	320,000	297,300	297,300
Marine Passenger Fee	1,080,200	1,133,900	1,133,900	1,391,500	1,358,500
Capital Projects	21,900	-	-	-	-
Jensen-Olson Arboretum	23,600	80,500	80,500	82,900	85,400
Mental Health	-	14,000	14,000	2,300	-
Roaded Service Area	175,000	-	-	-	-
Airport	15,000	-	-	-	-
Special Assessments	51,500	23,700	23,600	40,000	25,300
Total	11,373,000	11,300,500	11,300,400	14,065,400	14,020,800
Special Revenue Fund Support From:					
Sales Tax From:					
Capital Projects	-	7,510,000	7,510,000	-	-
Education - Operating From:					
General Fund	21,481,900	22,514,000	22,514,000	24,132,000	24,839,000
Education - Special Revenue From:					
General Fund	207,000	261,000	261,000	405,000	609,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Education Operating Fund	260,700	593,100	593,100	680,300	880,300
Education Other Special Revenue	17,800	14,500	14,500	15,000	15,000
Roaded Service Area From:					
Sales Tax	9,900,000	9,632,900	9,632,900	12,343,400	12,344,000
Marine Passenger Fee	604,900	604,200	604,200	808,300	809,900
Fire Service Area From:					
Sales Tax	1,075,000	1,135,300	1,135,300	1,324,600	1,324,000
Marine Passenger Fee	66,000	71,200	71,200	90,500	90,500
Roaded Service Area	368,500	-	-	-	-
Downtown Parking From:					
General Fund	-	13,600	13,600	85,000	85,000
Visitor Services From:					
General Fund	185,000	224,400	224,400	60,000	60,000
Hotel Tax	948,800	1,041,800	1,041,800	1,135,000	1,169,100
Marine Passenger Fee	204,400	204,400	204,400	218,000	218,000
Lands From:					
Sales Tax	2,165,000	-	-	-	-
Capital Projects	-	570,600	590,600	-	-
Eaglecrest From:					
General Fund	575,000	625,000	625,000	675,000	725,000
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Port:					
Port Debt Service	-	2,300	2,300	-	-
Capital Transit From:					
Marine Passenger Fee	138,000	138,000	138,000	138,000	138,000
Roaded Service Area	3,115,800	3,246,700	3,246,700	3,860,000	3,860,000
Total	\$ 41,538,800	48,628,000	48,648,000	46,195,100	47,391,800

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SUPPORT FROM OTHER FUNDS

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Debt Service Support From:					
General Fund	\$ 9,471,200	12,791,300	12,791,300	16,619,700	17,931,500
Sales Tax Fund	-	3,150,000	3,150,000	560,000	800,000
Total	9,471,200	15,941,300	15,941,300	17,179,700	18,731,500
Port Debt Service Support From:					
Port Development	935,000	-	-	-	-
Total	935,000	-	-	-	-
Capital Project Fund Support From:					
Sales Tax	13,200,000	16,870,000	16,870,000	18,690,000	18,200,000
Marine Passenger Fee	2,567,400	2,776,900	2,776,900	2,594,200	-
Available Marine Passenger Fee	-	-	-	-	2,597,600
General Fund	-	250,000	250,000	-	-
Downtown Parking	72,000	-	-	-	-
Capital Transit	-	300,000	300,000	-	-
Lands	1,200,000	350,000	350,000	550,000	600,000
Port Development	1,200,000	1,800,000	1,800,000	1,750,000	-
Jensen-Olson Arboretum	71,000	20,000	20,000	-	-
Bartlett Regional Hospital	7,100,000	-	-	-	-
Harbors	-	8,822,700	8,822,700	-	-
Docks	351,100	-	-	-	-
Water	750,000	935,000	935,000	2,695,000	2,020,000
Wastewater	750,000	-	-	1,148,000	-
Special Assessments	-	-	-	124,200	700
Total	27,261,500	32,124,600	32,124,600	27,551,400	23,418,300
Internal Service Fund Support From:					
Fleet Services from General Fund	-	4,400	4,400	-	-
Total	-	4,400	4,400	-	-
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	255,000	260,000	260,000	241,500	241,500
Liquor Sales Tax	621,800	646,700	646,700	666,100	686,100
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Airport from:					
General Fund	15,000	100,000	100,000	-	-
Capital Projects	-	-	-	312,500	-
Dock from Marine Passenger Fee	-	-	-	40,000	-
Water from:					
General Fund	-	184,000	184,000	-	-
Capital Projects	1,000,000	-	-	-	-
Waste Management from:					
General Fund	-	180,000	180,000	-	-
Capital Projects	50,000	-	-	-	-
Wastewater from:					
General Fund	-	316,300	316,300	-	-
Special Assessments	31,400	-	-	2,000	50,000
Total	2,168,600	1,882,400	1,882,400	1,457,500	1,173,000
Total Support From Other Funds	\$ 92,748,100	109,881,200	109,901,100	106,449,100	104,735,400

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning</u> <u>Balance</u>	+	<u>Projected</u> <u>Revenues</u>	+	<u>Support</u> <u>From</u>	-	<u>Support</u> <u>To</u>	-
General Fund	\$ 7,491,400		54,997,800		14,065,400		42,172,100	
Special Revenue Funds:								
Mental Health	2,300		-		-		2,300	
Visitor Services	321,500		365,400		1,413,000		-	
Capital Transit	252,400		1,805,500		3,998,000		-	
Marine Passenger Fee	425,400		5,115,300		-		5,280,500	
Eaglecrest	(734,500)		1,704,000		700,000		-	
Education - Operating	3,000,500		43,074,000		24,132,000		680,300	
Education - Special Revenue/Other	891,000		14,694,500		1,300,300		15,000	
Lands and Resource Management	3,347,400		941,300		-		550,000	
* Roaded Service Area	2,347,000		12,771,500		13,151,700		4,085,000	
Fire Service Area	157,000		1,746,900		1,415,100		-	
Downtown Parking	23,400		188,000		85,000		-	
Sales Tax	19,328,900		43,342,900		-		45,835,500	
Hotel Tax	522,100		1,100,000		-		1,135,000	
Port Development	1,257,700		3,036,200		-		1,750,000	
Tobacco Excise Tax	20,100		550,000		-		538,800	
Library Minor Contributions	121,100		4,200		-		-	
Total Special Revenue Funds	31,283,300		130,439,700		46,195,100		59,872,400	
Enterprise Funds:								
** Harbors	2,788,300		3,202,800		-		-	
** Docks	3,360,900		1,935,700		40,000		-	
Water	5,120,900		3,920,300		-		2,695,000	
Wastewater (Sewer)	3,280,200		8,100,300		2,000		1,148,000	
** Airport	2,799,200		4,714,400		312,500		-	
Waste Management	540,900		1,066,400		-		-	
Hospital	11,380,800		77,253,400		1,103,000		-	
Total Enterprise Funds	29,271,200		100,193,300		1,457,500		3,843,000	
Internal Service Funds:								
** Public Works Fleet	3,060,800		4,030,400		-		-	
Self-Insurance	2,700,400		17,062,300		-		-	
Total Internal Service Funds	5,761,200		21,092,700		-		-	
LIDS/Debt Service/Work Force:								
LIDS	597,500		272,800		-		166,200	
Debt Service	8,275,700		285,500		17,179,700		-	
Work Force	-		3,346,700		-		-	
Capital Project Funds	-		-		27,551,400		312,500	
Jensen-Olson Arboretum	2,124,000		168,800		-		82,900	
Interdepartmental Charges	-		(28,806,900)		-		-	
Total City Funds	\$ 84,804,300		281,990,400		106,449,100		106,449,100	

* Includes National Forest Timber Receipts Reserves of \$148,800

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY09

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
28,750,400		5,632,100		2,012,500		3,619,600	General Fund
-		-		-		-	Special Revenue Funds:
1,921,000		178,900		-		178,900	Mental Health
5,870,700		185,200		-		185,200	Visitor Services
4,500		255,700		-		255,700	Capital Transit
2,381,700		(712,200)		-		(712,200)	Marine Passenger Fee
67,190,000		2,336,200		-		2,336,200	Eaglecrest
15,979,800		891,000		-		891,000	Education - Operating
1,400,600		2,338,100	272,400			2,065,700	Education - Special Revenue/Other
22,105,400		2,079,800	1,186,300			893,500	Lands and Resource Management
3,154,700		164,300	-			164,300	* Roaded Service Area
276,200		20,200	-			20,200	Fire Service Area
741,700		16,094,600	-			16,094,600	Downtown Parking
29,900		457,200	-			457,200	Sales Tax
4,500		2,539,400	-			2,539,400	Hotel Tax
14,700		16,600	-			16,600	Port Development
4,200		121,100	-			121,100	Tobacco Excise Tax
121,079,600		26,966,100	1,458,700			25,507,400	Library Minor Contributions
							Total Special Revenue Funds
3,164,800		2,826,300	753,200			2,073,100	Enterprise Funds:
1,505,800		3,830,800	-			3,830,800	** Harbors
3,273,500		3,072,700	-			3,072,700	** Docks
8,664,400		1,570,100	-			1,570,100	Water
4,818,100		3,008,000	-			3,008,000	Wastewater (Sewer)
1,228,800		378,500	-			378,500	** Airport
75,884,900		13,852,300	-			13,852,300	Hazardous Waste
98,540,300		28,538,700	753,200			27,785,500	Hospital
							Total Enterprise Funds
4,700,400		2,390,800	-			2,390,800	Internal Service Funds:
16,957,900		2,804,800	-			2,804,800	** Public Works Fleet
21,658,300		5,195,600	-			5,195,600	Self-Insurance
							Total Internal Service Funds
226,200		477,900	-			477,900	LIDS/Debt Service/Work Force:
18,543,900		7,197,000	7,099,500			97,500	LIDS
3,346,700		-	-			-	Debt Service
27,238,900		-	-			-	Work Force
-		2,209,900	2,097,200			112,700	Capital Project Funds
(28,806,900)		-	-			-	Jensen-Olson Arboretum
290,577,400		76,217,300	13,421,100			62,796,200	Interdepartmental Charges
							Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 5,632,100		56,966,100		14,020,800		44,444,900	
Special Revenue Funds:								
Mental Health	-		-		-		-	
Visitor Services	178,900		388,300		1,447,100		-	
Capital Transit	185,200		1,805,300		3,998,000		-	
Marine Passenger Fee	255,700		5,217,000		-		5,212,500	
Eaglecrest	(712,200)		1,772,200		750,000		-	
Education - Operating	2,336,200		44,763,500		24,839,000		880,300	
Education - Special Revenue/Other	891,000		14,494,500		1,704,300		15,000	
Lands and Resource Management	2,338,100		821,400		-		600,000	
* Roaded Service Area	2,079,800		12,769,500		13,153,900		4,085,000	
Fire Service Area	164,300		1,808,800		1,414,500		-	
Downtown Parking	20,200		188,000		85,000		-	
Sales Tax	16,094,600		45,187,900		-		45,608,400	
Hotel Tax	457,200		1,100,000		-		1,169,100	
Port Development	2,539,400		3,066,900		-		-	
Tobacco Excise Tax	16,600		550,000		-		538,800	
Library Minor Contributions	121,100		4,200		-		-	
Total Special Revenue Funds	26,966,100		133,937,500		47,391,800		58,109,100	
Enterprise Funds:								
** Harbors	2,826,300		3,255,900		-		-	
** Docks	3,830,800		1,959,600		-		-	
Water	3,072,700		4,000,400		-		2,020,000	
Wastewater (Sewer)	1,570,100		8,149,900		50,000		-	
** Airport	3,008,000		4,715,700		-		-	
Hazardous Waste	378,500		1,067,900		-		-	
Hospital	13,852,300		81,484,400		1,123,000		-	
Total Enterprise Funds	28,538,700		104,633,800		1,173,000		2,020,000	
Internal Service Funds:								
** Public Works Fleet	2,390,800		4,081,300		-		-	
Self-Insurance	2,804,800		18,279,300		-		-	
Total Internal Service Funds	5,195,600		22,360,600		-		-	
LIDS/Debt Service/Work Force:								
LIDS	477,900		253,300		-		76,000	
Debt Service	7,197,000		246,400		18,731,500		-	
Work Force	-		3,416,900		-		-	
Capital Project Funds	-		-		23,418,300		-	
Jensen-Olson Arboretum	2,209,900		172,800		-		85,400	
Interdepartmental Charges	-		(30,150,100)		-		-	
Total City Funds	\$ 76,217,300		291,837,300		104,735,400		104,735,400	

* Includes National Forest Timber Receipts Reserves of \$148,800

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY10

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
29,038,200		3,135,900		2,012,500		1,123,400	General Fund
-		-		-		-	Special Revenue Funds:
1,962,300		52,000		-		52,000	Mental Health
5,908,100		80,400		-		80,400	Visitor Services
4,500		255,700		-		255,700	Capital Transit
2,473,800		(663,800)		-		(663,800)	Marine Passenger Fee
68,722,200		2,336,200		-		2,336,200	Eaglecrest
16,183,800		891,000		-		891,000	Education - Operating
893,200		1,666,300	427,400			1,238,900	Education - Special Revenue/Other
22,683,200		1,235,000	1,186,300			48,700	Lands and Resource Management
3,225,500		162,100	-			162,100	* Roaded Service Area
278,400		14,800	-			14,800	Fire Service Area
749,900		14,924,200	-			14,924,200	Downtown Parking
30,200		357,900	-			357,900	Sales Tax
4,500		5,601,800	-			5,601,800	Hotel Tax
14,900		12,900	-			12,900	Port Development
4,200		121,100	-			121,100	Tobacco Excise Tax
123,138,700		27,047,600		1,613,700		25,433,900	Library Minor Contributions
							Total Special Revenue Funds
3,272,500		2,809,700	753,200			2,056,500	Enterprise Funds:
1,493,000		4,297,400	-			4,297,400	** Harbors
3,391,700		1,661,400	-			1,661,400	** Docks
8,863,200		906,800	-			906,800	Water
4,970,400		2,753,300	-			2,753,300	Wastewater (Sewer)
1,233,200		213,200	-			213,200	** Airport
77,155,200		19,304,500	-			19,304,500	Hazardous Waste
100,379,200		31,946,300		753,200		31,193,100	Hospital
							Total Enterprise Funds
4,946,900		1,525,200	-			1,525,200	Internal Service Funds:
18,299,100		2,785,000	-			2,785,000	** Public Works Fleet
23,246,000		4,310,200				4,310,200	Self-Insurance
							Total Internal Service Funds
206,400		448,800				448,800	LIDS/Debt Service/Work Force:
19,823,100		6,351,800		6,258,200		93,600	LIDS
3,416,900		-		-		-	Debt Service
23,418,300		-		-		-	Work Force
-		2,297,300		2,097,200		200,100	Capital Project Funds
(30,150,100)		-		-		-	Jensen-Olson Arboretum
292,516,700		75,537,900		12,734,800		62,803,100	Interdepartmental Charges
							Total City Funds

CHANGES IN FUND BALANCES OVERVIEW

Summary

The budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies. The projected general governmental fund balance carryovers include the Assembly's policy of maintaining the general governmental emergency operating reserves at 5% of the operating budget. 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.

Individual Funds

The following is a summary and explanation of the FY09 and FY10 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 two-year budget as presented will carry over \$1.12 million of fund balance (this excludes \$2 million set aside as part of the general governmental emergency reserves). All of the projected FY10 ending fund balance was generated from unanticipated revenue increases and operational savings rolling forward from FY07 and FY08. These FY07 and FY08 rollover amounts were generated from the following sources-

- \$3.8 million from interest income,
- \$500 thousand from property taxes,
- \$500 thousand from User Fees and Penalties and Fines and
- \$2 million (\$1 million per year) in operational savings.

In order to balance the FY09 and FY10 operating budgets, and including the pending items of \$700,000, we are projecting to use a total of \$4.35 million of prior year fund balances to meet our operating needs in FY09 and FY10. This budget recommends that the \$0.4 million (\$1.12 less \$700,000) in ending fund balance be carried over to future years to help fund operations and to avoid operating and/or mill levy swings.

Mental Health – The Mental Health function ceased being a CBJ operation in FY01 when these services were shifted to the private sector. At the close of operations, the Mental Health function was in an operating deficit of approximately \$900,000. The deficit has been eliminated and the surplus balance of \$2,300 will be transferred to the General Fund in FY09.

Capital Transit – The projected carryover for FY09 is \$185,200 and \$80,400 for FY10. This amount represents approximately 10% of revenues. Transits revenues can vary as much as 10% from budget. This carryover is to help smooth operating cycles between budget years.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is \$255,700 for both FY09 and FY10. This amount represents approximately 5% of revenues. This amount is being retained as a reserve for potential tourism variation from the uncertain economic markets.

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 FY09 fund balance deficit is projected to be \$(712,200) and \$(663,800) by the end of FY10. 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.

CHANGES IN FUND BALANCES OVERVIEW

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 FY09 is \$2,338,100 and \$1,666,300 for FY10. Included in the carryover amount is \$272,400 and \$427,400 for FY09 and FY10, respectively, 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 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 two-year budget as presented will carry over \$893,500 in FY09 and \$48,700 for FY10 in fund balance (this excludes \$1,037,500 set aside as part of the general governmental emergency reserves and \$148,400 in restricted funds under the National Forest Timber Receipts program). Of this amount, it is anticipated that \$410,000 will be need to address pending budgetary items in FY09 and FY10.

Fire Service Area – The total projected carryover is \$164,300 and \$162,100 for FY09 and FY10, respectively. These funds are restricted for fire related purposes. The ending FY10 balance represents approximately 5.0% of annual operations. See the General Fund narrative on the previous page for a discussion on the General Fund, Roaded Service Area and Fire Service Area fund balances.

Downtown Parking – The total projected carryover is \$20,200 for FY09 and \$14,800 for FY10. This balance is restricted and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and Emergency Budget Reserves. The total projected carryover for FY09 is \$16,094,600 and \$14,924,200 for FY10. The majority of the FY10 projected ending balance, \$9,726,200, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

Port Development– The projected carryover for Port Development is \$2,539,400 and \$5,601,800 for FY09 and FY10, respectively. The funds were generated from Port fees and are restricted for payment of general obligation dock bond debt and other port related capital improvement projects. Currently no transfer to fund capital projects has been approved for FY10 resulting in the \$5.6 million fund balance projection.

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 \$27,785,500 for FY09 and \$31,193,100 for FY10 represents expendable resources and not retained earnings balances. The accrual method of accounting required for these funds results in retained earnings being generated without available spendable resources. The amount available for operations will be the lessor of working capital or available resources (cash). These amounts, where noted, also include available reserves set aside for fixed asset replacement.

During FY08, Harbors sold revenue bonds in order to refinance DeHart's Marina (\$1.345 million), to construct the Auke Bay Loading Facility (\$4.2 million), and provide major maintenance to Old Douglas Boat Harbor (\$4.2 million). As part of the borrowing, the CBJ must set aside one year's debt payment as a reserve and hold the reserve for the life of the bonds, twenty-five years.

The Water and Wastewater (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.

CHANGES IN FUND BALANCES OVERVIEW

Bartlett Regional Hospital Enterprise Fund is projecting a significant increase in fund balance in order to fund two projects in the future; the Orthopedic Center of Excellence - a new wing to provide orthopedic care for sports related injuries, and to expand to better provide mental health services for adolescents.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is \$2,390,800 and \$1,525,200 for FY09 and FY10, respectively. Approximately \$100,200 for FY09 and \$72,500 FY10 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 FY09 is \$2,804,800 and \$2,785,000 for FY10. The individual ending components of this balance are made up of \$1,437,200 Health & Wellness, \$489,700 Safety & Workers Compensation, \$122,200 General/Auto Liability, \$273,200 Employee Practice/Property, \$274,700 Special Coverage, and \$188,000 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance for FY09 is \$477,900 and \$448,800 for FY10 and 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 \$827,800 and \$786,400 for FY09 and FY10, respectively. Consolidated LID's carryover balance is projected to be a deficit of \$(349,900) and \$(337,600) for FY09 and FY10, respectively. 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 \$7,197,000 for FY09 and \$6,351,800 for FY10, of which \$7,099,500 and \$6,258,200 is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1M and \$7.717M School bond issues. The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY09 is \$2,209,900 and \$2,297,300 for FY10, of which \$2,097,200 is reserved for both years. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term "arboretum" means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

PROPERTY ASSESSMENT AND TAXATION

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 divided into the following three taxing areas –

Areawide:

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

Roaded Service Area, SA#9:

Police	Parks & Recreation
Streets	Capital Transit

Fire Service Area, SA#10:

Capital City Rescue (Fire)

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 is projecting the FY09 (calendar 2008) areawide taxable assessed values at \$3.98 billion. This represents a value increase, including new construction, of \$123.9 million or 3.21% over the previous year. The City Assessor attributes the majority of the assessed value growth to increases in commercial property, which brings the assessments into line with current market values, and new construction.

The tables on the following page show the estimated changes in assessed values by property type and the assessed values by service area for both real and business personal property.

PROPERTY ASSESSMENT AND TAXATION

2007 TO 2008 ASSESSED VALUES CHANGES BY PROPERTY TYPE

	<u>Assessed Values (In millions)</u>	<u>% Change to Total</u>	<u>% Change to Property Type</u>
2007 Assessed Value	\$3,856.6		
Residential Property: Existing	(10.2)	(0.26%)	(0.45%)
New Construction	9.8	0.25%	0.44%
Commercial: Existing Property	41.4	1.07%	2.57%
New Construction	33.1	0.86%	2.06%
Business Personal Property	<u>49.8</u>	<u>1.29%</u>	25.1%
2008 Assessed Value (estimated)	<u>\$3,980.5</u>	<u>3.21%</u>	

ESTIMATED ASSESSED VALUES BY SERVICE AREA (in millions)

<u>Service Area</u>	<u>2007 Certified Assessment Roll</u>	<u>2008 Estimated Value</u>			<u>2009 Estimated Value</u>
		<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>	
Capital City Fire/Rescue	<u>\$3,561.8</u>	<u>\$3,558.4</u>	<u>\$177.0</u>	<u>\$3,735.4</u>	<u>\$3,735.4</u>
Roaded Service Area	<u>\$3,650.9</u>	<u>\$3,579.3</u>	<u>\$177.7</u>	<u>\$3,757.0</u>	<u>\$3,757.0</u>
Areawide	<u>\$3,856.6</u>	<u>\$3,732.0</u>	<u>\$248.5</u>	<u>\$3,980.5</u>	<u>\$3,980.5</u>

MILLAGE RATES AND RESTRICTIONS

The 2008 property assessments do not include an estimated \$165 million 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, estimated at \$1.71 million.

A one-mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate \$3.98 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>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>Adopted FY09</u>	<u>Approved FY10</u>
Operational						
Areawide	5.55	6.32	6.71	6.97	6.22	6.31
Roaded Service Area	4.69	3.30	2.26	2.07	2.60	2.60
Capital City Fire/Rescue	<u>0.70</u>	<u>0.36</u>	<u>0.29</u>	<u>0.22</u>	<u>0.34</u>	<u>0.35</u>
Total Operational	10.94	9.98	9.26	9.26	9.16	9.26
Debt Service	<u>1.06</u>	<u>1.19</u>	<u>0.91</u>	<u>1.11</u>	<u>1.21</u>	<u>1.46</u>
Total Mill Levy	<u>12.00</u>	<u>11.17</u>	<u>10.17</u>	<u>10.37</u>	<u>10.37</u>	<u>10.72</u>
Mill Change	<u>0.36</u>	<u>(0.83)</u>	<u>(1.00)</u>	<u>0.20</u>	<u>-</u>	<u>0.35</u>
% Change	<u>3.09</u> %	<u>(6.92)</u> %	<u>(8.95)</u> %	<u>1.97</u> %	<u>-</u> %	<u>3.38</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 projected debt service mill levy for FY09 is 1.22 and for FY10 1.48. This is an increase of 0.11 mills for FY09 and 0.37 for FY10 from the adopted FY08 mill levy. (See the "Major Revenue Analysis" for further explanation).

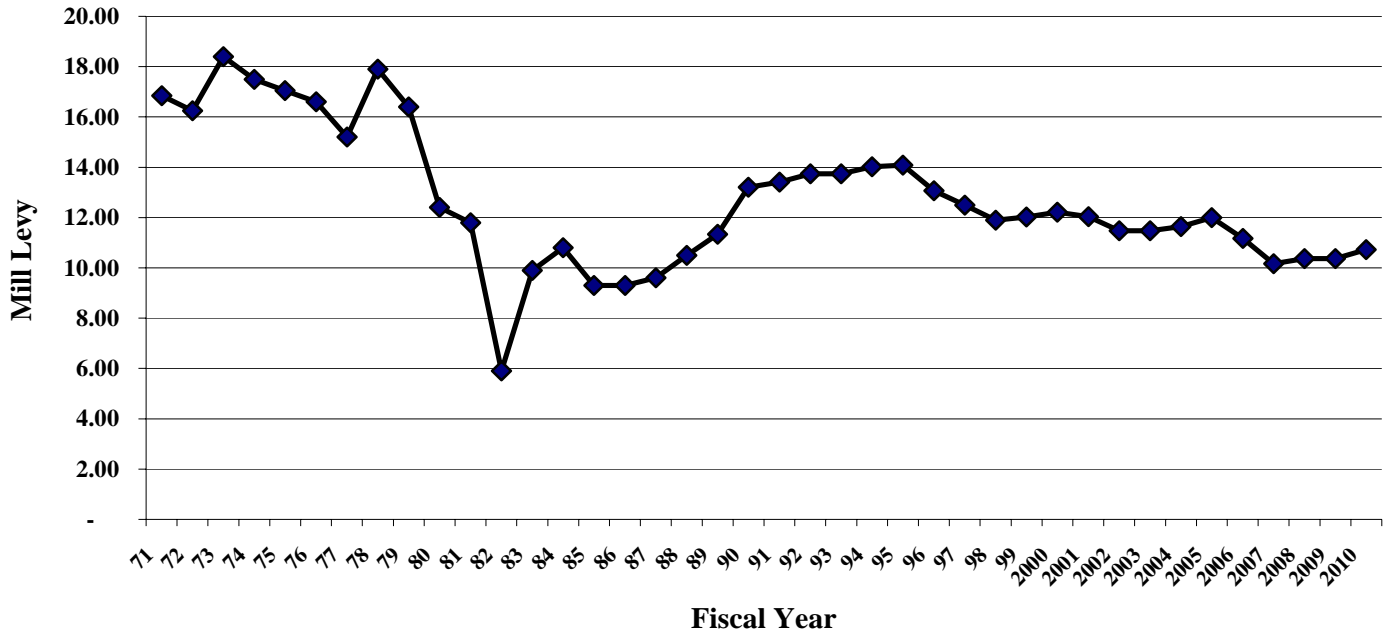
Mill Levy History

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
2009	1.21	6.22	2.60	0.34	7.43	10.03	10.37
2010	1.46	6.31	2.60	0.35	7.77	10.37	10.72

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.

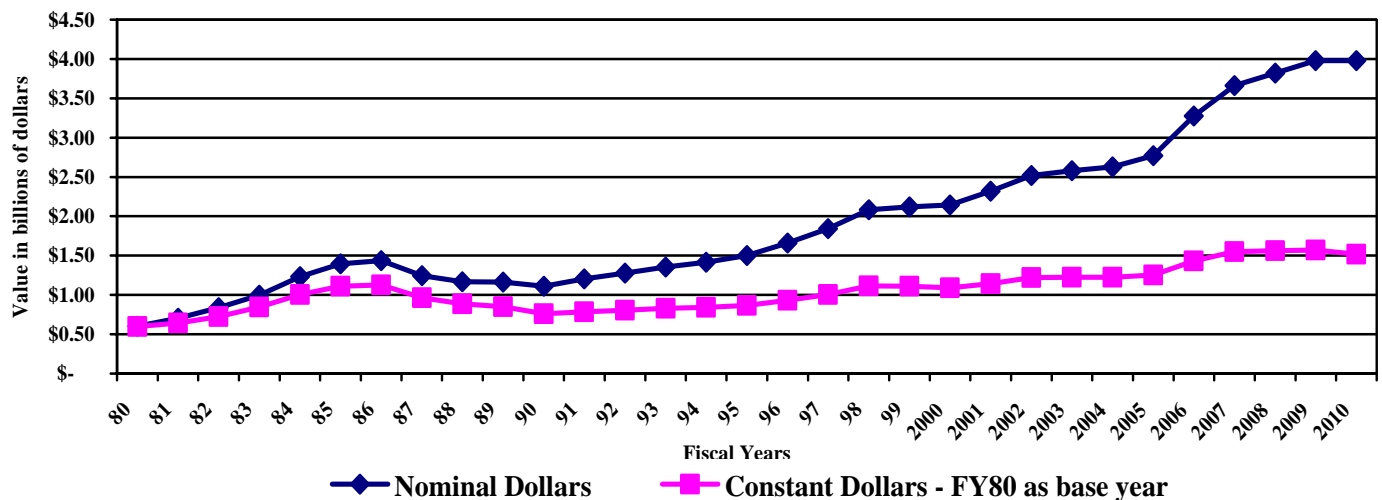
PROPERTY ASSESSMENT AND TAXATION

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 FY09 from FY08's projected actuals by 2.96% or \$1.17 million. This tax increase is due to an increase in the assessed values of \$122.6M (or 3.187%). The majority of the assessed value increases can be attributed to commercial real estate values and new construction.

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

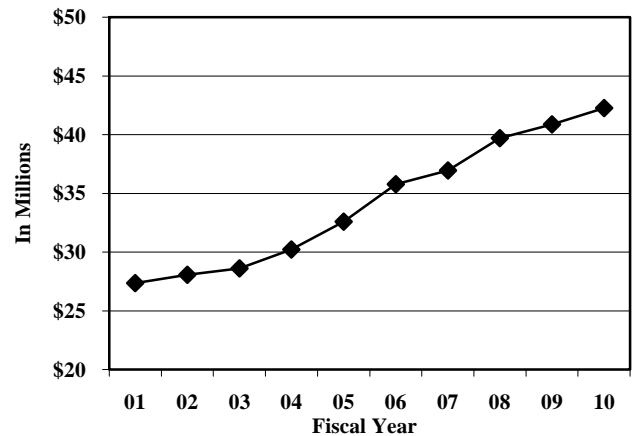
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide certified assessed value for the 2009 fiscal year is \$3.969 billion, up from \$3.846 billion billed in FY08.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY09 mill levy was adopted on June 2, 2008 at the same rate as FY08, at 10.37 mills,

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".



FY01-07 are based on actual revenue collected.
FY08 is based on estimated collections.
FY09-10 are based on budget projections.

MAJOR REVENUES

SALES TAX REVENUES

Sales tax revenues (general, liquor and hotel) are expected to increase by a total of \$1.87M (or 4.4%) in FY09. This is due to an expected increase in general sales tax revenue of \$1.88M (or 4.64%), offset by a net expected decrease in liquor and hotel sales taxes in the amount of \$15,000.

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.

PERMANENT SALES TAX

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

TEMPORARY 1% SALES TAX

- January 1, 2001 – December 31, 2005. This 1% tax was voter approved to fund the Repair and Rehabilitation of Schools, the Expansion and Improvement of Bartlett Regional Hospital, and the Construction of a Recreational Facility at Savikko Park.
- January 1, 2006 – September 30, 2008. This 1% tax was voter approved 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.
- October 1, 2008 – September 20, 2013. This 1% tax was voter approved to fund another multiple project package including a Public Works Consolidated Shop, Areawide Sewer Infrastructure, Airport Renovation, Statter Harbor Boat Launch Ramp and Trailer Parking, Deferred Maintenance on CBJ Buildings and the Local Portion of Debt for Elementary School Renovations.

TEMPORARY 3% SALES TAX

- 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 (1% permanent and 3% temporary) is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$34M in FY09. This represents a 4.64% increase from FY08's projected actuals, reflecting expected steady growth in this revenue.

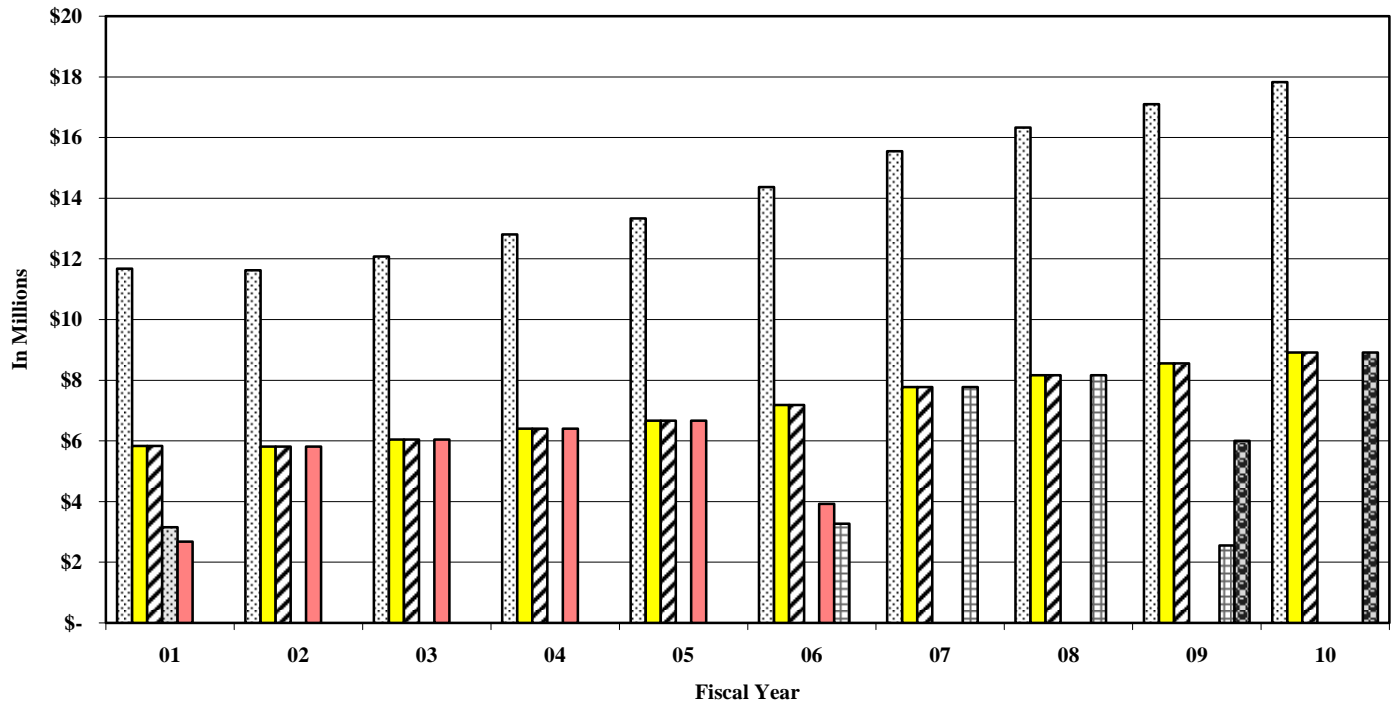
MAJOR REVENUES

GENERAL SALES TAX

FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.



- ▨ 2% Operational
- 1% Capital Improvements
- ▩ 1% Reserves, Capital Improvements, Operations, Youth Activities
- ▤ 1% Recreation (Beginning in FY99; ending in FY01)
- 1% JSD/BRH/Ice Rink (Beginning in FY01; ended 12/31/05)
- ▤ 1% 33 month Var CIP (Beginning 1/1/06; ending 9/30/08)
- ▩ 1% 5 year var CIP/Debt/Maint (Beginning 10/1/08; ending 9/30/13)

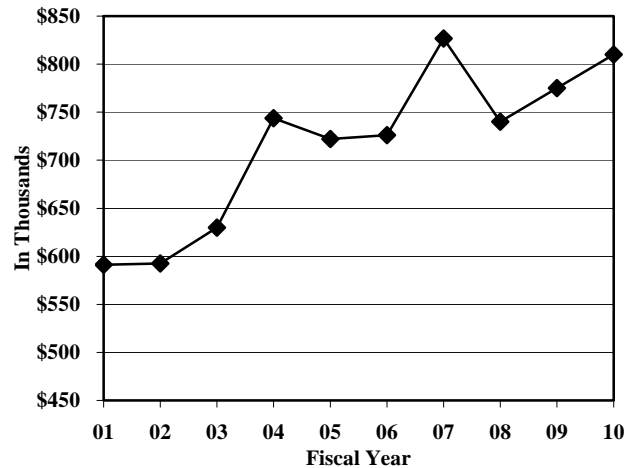
MAJOR REVENUES

LIQUOR SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). 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 FY01. 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. The spike in FY07 is assumed to have come from the legislature's extra meetings conducted during the year. The decrease expected in FY08 is assuming the new No Smoking Ordinance will have a negative impact on liquor sales, based on what the local bar owners have been saying. For fiscal years 2009 and 2010, Liquor sales tax revenues are projected to increase at about a 4.5%-4.7% rate of growth from FY08's projected amount.



FY01-07 are based on actual revenue collected.
FY08 is based on estimated collections.
FY09-10 are based on budget projections.

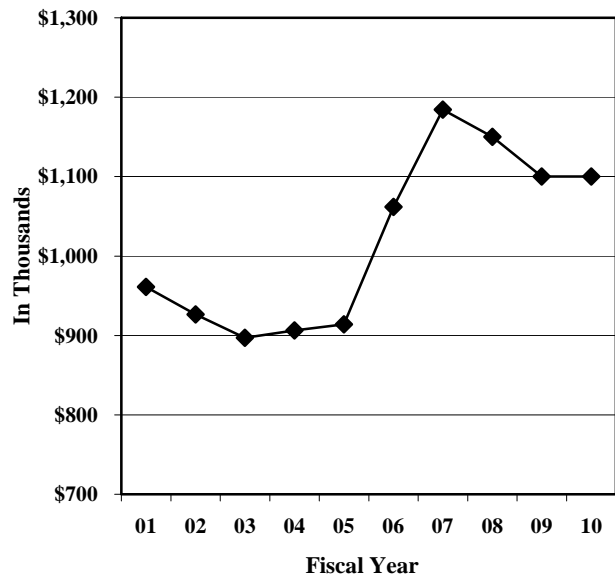
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

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

As can be seen in the graph, the revenue from this source slowly declined from FY01 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 steadily increased to a peak of \$1.18M in FY07. And although revenue generated from this source was at its all-time high in FY07, based on current independent traveler data, it is anticipated that there will be a moderate decrease in FY08 of 2.89%, with another decrease of 4.35% in FY09.



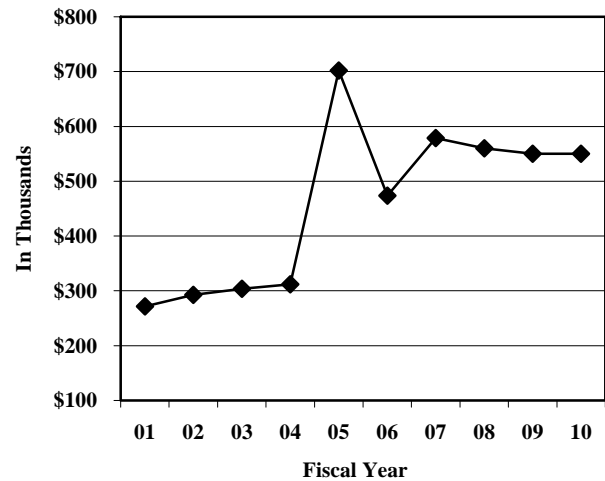
FY01-07 are based on actual revenue collected.
FY08 is based on estimated collections.
FY09-10 are based on budget projections

MAJOR REVENUES

TOBACCO EXCISE

On January 1, 1991, a 6% Excise Tax on the wholesale price of tobacco products went into effect (CBJ Ordinance 69.08). This tax, approved by the voters in October 1990, placed a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale. On October 7, 2003, local voters approved a change to this tax. Effective January 1, 2004, the tax on cigarettes increased from 6% of the wholesale price (~\$0.15/pack) to \$0.30/pack and the tax on other tobacco products increased from 6% to 12% of the wholesale price. This change generated a significant increase in this revenue in FY05, the first full year of the tax increase, due to both the tax increase and tobacco purchasers stocking up prior to the increase taking effect. In FY06, this revenue dropped from FY05's level due to tobacco purchases dropping back to normal. And although there was an increase in FY07, compared to that of FY06, revenue from this source is expected to decrease by 3.2% and 1.79% in FY08 and FY09, respectively, based on current sales information.

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



FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections

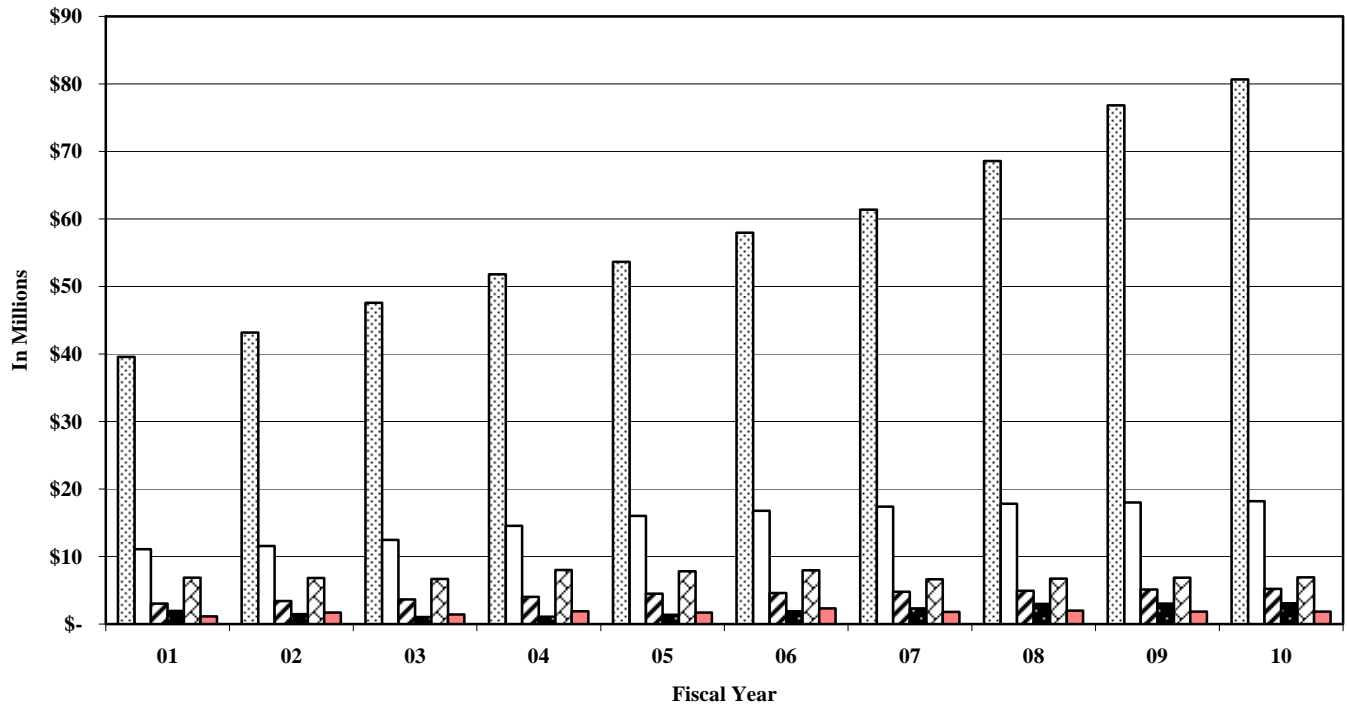
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues, in total, are expected to decrease by 4.05% (or \$5.3M) in FY09 from FY08's projected actuals.

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

MAJOR REVENUES

USER FEES AND PERMITS



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

FY01-07 are based on actual revenues collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last six years, up through FY07 Actuals. It is expected that this revenue source will continue to increase in FY08 (by 11.77% or \$7.2M) and again in FY09 (by 11.97% or \$8.2M), 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 six years between FY01 and FY07, with small projected increases of 2.4% and 1% in FY08 and FY09, respectively. As in the Hospital User Fees, this can be attributed to both an increase in user rates and services provided as well.

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

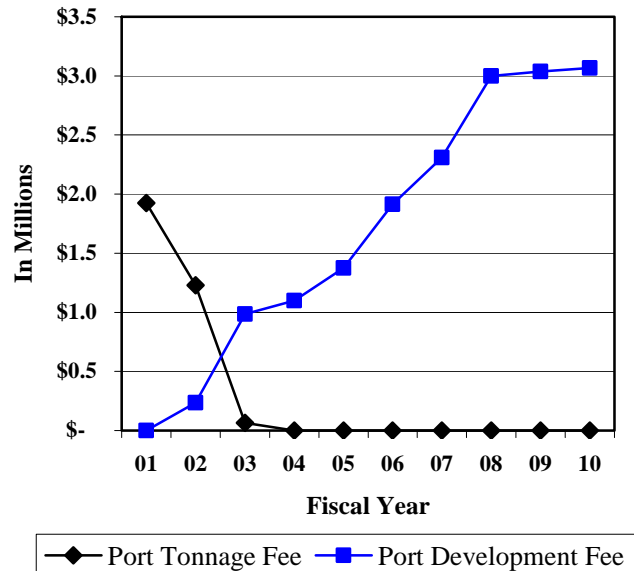
MAJOR REVENUES

Police. As can be seen by the User Fees and Permits graph on the previous page, this revenue has had slow, steady growth throughout the years, with minimal growth expected to continue through FY09 and FY10.

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. Although this revenue normally remains relatively stable from year to year, there is an expected increase in FY08 of 9.68% (or \$173,800), with an offsetting decrease of 6.19% (or \$121,900) in FY09, with these fluctuations caused by the annual auction. The auction showed a loss of \$52.3K in FY07, a \$60K gain projected in FY08, and only \$500 expected in FY09. This revenue is expected to remain at FY09's level through FY10.

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

FY01-07 are based on actual revenue collected.

FY08-10 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 January 7, 2011.

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

The Port Development Fee is expected to generate \$3.036M in FY09 and \$3.066M in FY10 based on current projections of the number of cruiseship passengers visiting Juneau.

MAJOR REVENUES

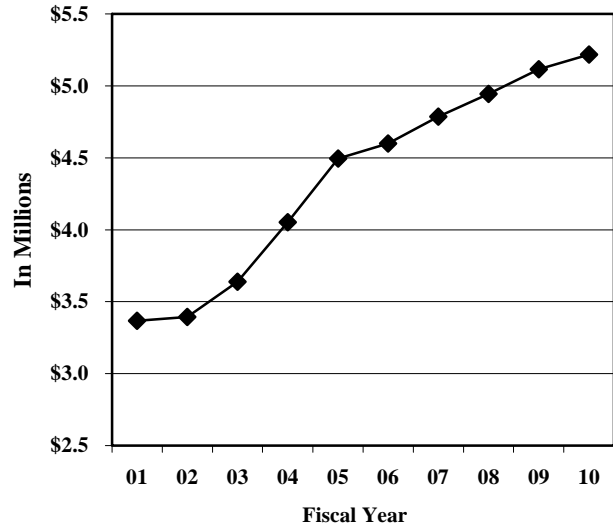
MARINE PASSENGER FEE

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 \$5.1M in FY09 and \$5.2M in FY10, based on projections that the number of marine passengers visiting Juneau will continue to grow.



FY01-07 are based on actual collections.
FY08 is based on estimated projections.
FY09-10 are based on budget projections.

MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

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

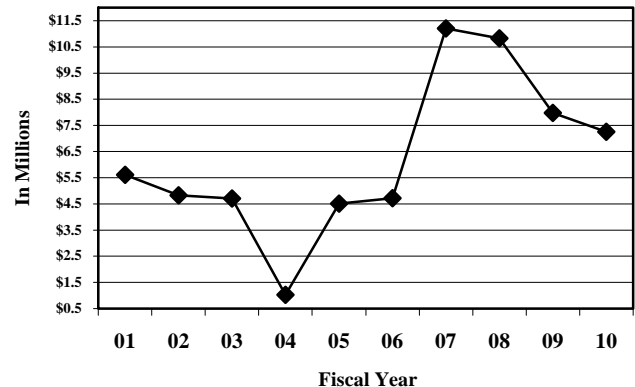
The average funds available for Central Treasury investment, over the last five (5) years (FY03-FY07), has ranged from a low of \$68.8 million in FY03 to a high of \$212.9 million in FY07.

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 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.



FY01-07 is based on actual collections.

FY08 is based on estimated collections.

FY09-10 are 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.

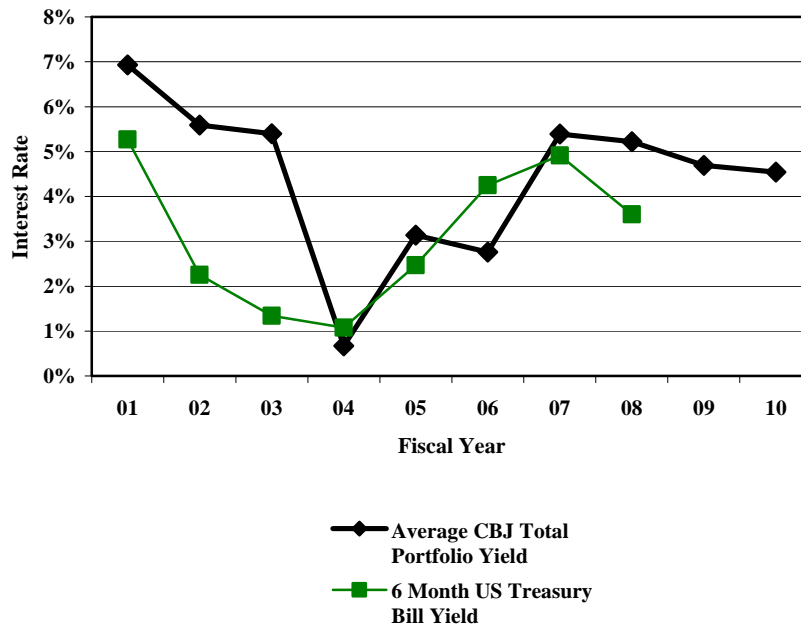
In FY06, the federal funds rate continued its rise from the prior year, ending at 5.25% by the end of the year. This produced a similar effect as FY05, with the intermediate portfolio suffering the most from the rate increase and the short/intermediate able to take advantage of the rising rates.

In FY07, the federal funds rate was held at 5.25% through the fiscal year. This stabilized interest rates and along with the increase of funds under investment, income rose to the highest level over the past 5 years.

Current expectations are that interest rates will decrease over FY08 and into FY09. The federal funds rate has dropped from 5.25% to 2.25% over the first three quarters of FY08 and further reductions are seen in calendar year 2008. Portfolio yields should see some decreases as lower coupon investments are purchased.

MAJOR REVENUES

Total Portfolio's Average Rate of Return:



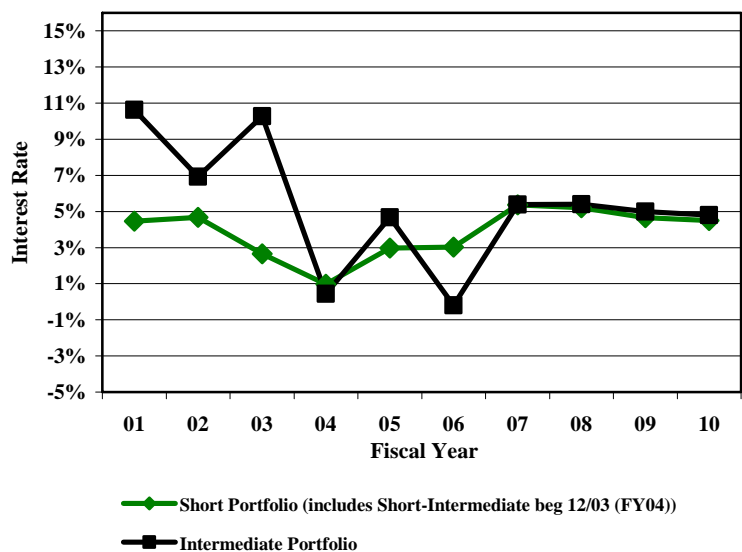
An eight-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY09-10 projections of CBJ's average annual total return.

Portfolio returns:

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

Between FY01 and mid-FY04, the internally managed investments covered a short-term time horizon of 0-1.5 years. The externally managed investments covered an intermediate time horizon of 1-10 years. The graph displays the difference in volatility of earnings due to interest rate fluctuations in these two different time horizons.

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



MAJOR REVENUES

PROPERTY SALES AND RENTS

Property sales and rents are expected to decrease significantly in FY08 (31.54% or \$2.67M) and continue this downward trend in FY09 (24.38% or \$1.4M). This decrease can be primarily attributed to a decrease in the Lands Fund. The CBJ received significant revenues in FY07 due to the sale of a number of the Lena properties. Revenue generated from the sale of these lots continued into FY08, however at a lower level as the lot sales were coming to a close. In FY09 and FY10, this revenue source will be reduced to installment sale revenues, if the purchasers chose CBJ financing at time of purchase.

MISCELLANEOUS LOCAL REVENUES

Miscellaneous local revenues include penalties and fines, bond proceeds, special assessments and other miscellaneous revenue. These revenue sources are expected to increase significantly in FY08 (174.88% or \$8.72M) primarily due to a one-time item recognized in FY08 – the issuance of Harbor revenue bonds (\$10.9M), an increase in Student Activities Fundraising (\$757K) offset with a decrease due to a one-time item recognized in FY07 – the Jensen-Olson Arboretum Endowment (\$2.097M). The Harbor revenue bonds issued in FY08 (\$10.9M) is the cause of the significant decrease showing in this revenue category in FY09 (82.24% or \$11.27M).

MAJOR REVENUES

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase by 30.91% (or \$13.13M) in FY08, 10.18% (or \$5.66M) in FY09 and 3.22% (or \$1.97M) in FY10. 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. (Detailed information for these State revenue sources can be found on the following pages)

STATE REVENUE SHARING

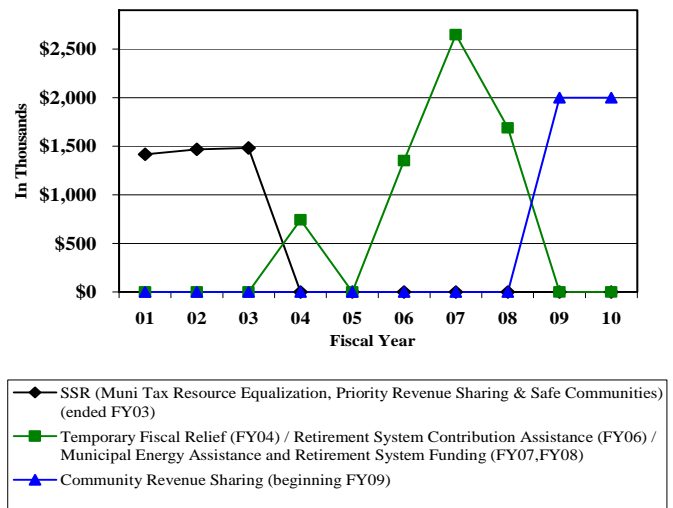
- **MUNI TAX RESOURCE EQUALIZATION , PRIORITY REV SHARING (ENDED FY03)**
- **SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)**
- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07, FY08)**
- **COMMUNITY REVENUE SHARING (BEGINNING FY09)**

The State Shared Revenue program has been in a state of flux since its progressive decline and final demise in FY03. The years FY04 - FY08 (excluding FY05) brought forth temporary relief through the mechanisms of the Safe Communities, Temporary Fiscal Relief, Retirement System Contribution Assistance and Municipal Energy Assistance and Retirement System Funding programs.

However, in March, 2008, the State Legislature adopted legislation to bring some stability to municipal revenue sharing. The adopted legislation changed the name from “Municipal Tax Resource Equalization Assistance and Priority Revenue Sharing for Municipal Services” to “Community Revenue Sharing”. The legislation additionally established a “Community Revenue Sharing Fund” for the purpose of making community revenue sharing payments and a formula to calculate the payments to be distributed to each community.

COMMUNITY REVENUE SHARING FUND

Each fiscal year, the legislature may appropriate to the community revenue sharing fund an amount equal to 20 percent of the money received by the state during the previous calendar year under AS 43.55.011(g) – the Oil and Gas Production Tax. The amount may not exceed (1) \$60M; or (2) the amount that, when added to the fund balance on June 30 of the previous fiscal year, equals \$180M. The balance in the fund shall be determined on June 30 of each year. If the fund balance is at least \$60M, without further appropriation, 1/3 of that amount can be distributed as community revenue sharing payments for the immediately following fiscal year. Otherwise, no payments may be made.



FY01-08 are based on actual revenue collected.
FY09-10 are based on budget projections.

COMMUNITY REVENUE SHARING PAYMENTS

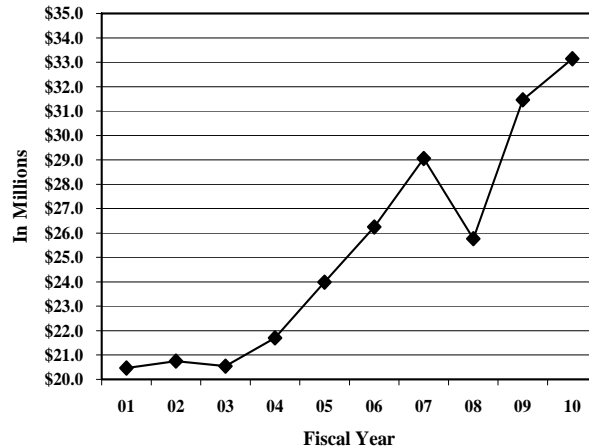
The basic community revenue sharing payment will be based on the following formula: the amount available for payments in the fund, minus \$60M, divided by \$60M, plus one, multiplied by 384K. If the amount calculated is less than \$220K, the basic amount would be \$220K. The basic amount is then prorated, depending on the type of community (e.g. borough, city, community in unorganized borough, etc), to get the final payment amount. If the amount available for distribution exceeds the amount needed to fully fund all the basic community revenue sharing payments, the balance will be distributed on a per capita basis.

Based on the formula, it is estimated that the CBJ will receive \$2M in both FY09 and FY10 under this program.

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions only, since FY01.



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 was received (11.12% or \$2.92M). This was 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, a decrease in this funding is expected (11.32% or \$3.28M). The student count is expected to drop again (from 5,149 to 5,110) and the district cost factor decreased from 1.04 to 1.005. The base student allocation remained the same at \$5,380.

FY01-07 are based on actual revenue collected.
FY08 is based on estimated collections.
FY09-10 are based on budget projections

In FY09, foundation funding is expected to increase (22.08% or \$5.69M). This is primarily due to an increase in the base student allocation (from \$5,380 to \$5,480) and an increase in the district cost factor (from 1.005 to 1.075), even though the student count is continuing its downward trend (from 5,110 to 4,878).

In FY10, foundation funding is expected to continue to increase (5.37% or \$1.68M). This is, again, primarily due to an increase in the base student allocation (from \$5,480 to \$5,580) and an increase in the district cost factor (from 1.075 to 1.093), even though the student count is continuing its downward trend (from 4,878 to 4,714).

SCHOOL PERS/TRS FUNDING

In addition to the School Foundation funding, the State is also providing funds to help pay for the increased costs in the School District's PERS and TRS retirement systems. It is estimated that the School District will receive \$11.27M for the years FY08-FY10.

MAJOR REVENUES

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

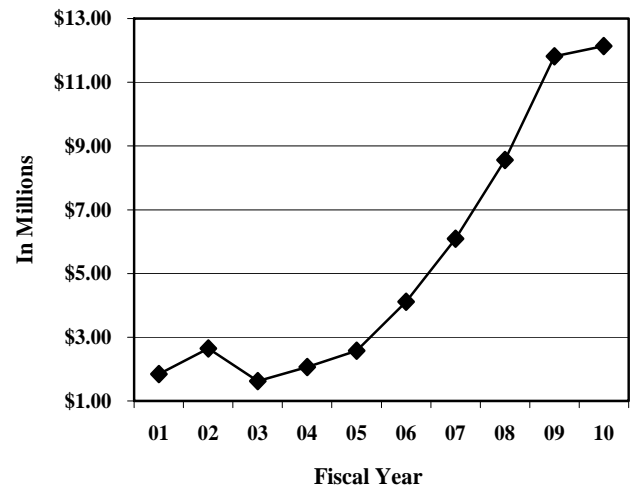
Alaska Statute 14.11.100 provides for state aid to assist in funding the costs of school construction debt incurred by local government units. Originally established to reimburse payments made after July 1, 1975, several changes and modifications have been made to the program over the years, such as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



FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.

The increase in reimbursements in FY04-FY10 reflects new debt issued for the following: School District Major Maintenance Projects (\$18.545M issued in FY04), Thunder Mountain High School (TMHS) (\$1.455M issued in FY04), JDHS Renovation (\$12.5M issued in FY05), Floyd Dryden & Harborview repairs (\$6.945M issued in FY05), TMHS (\$8M issued in FY05; \$1.94M issued in FY06; 44.06M issued in FY07), Repair and Renovation to Glacier Valley Elementary School (\$5.995M issued in FY07), TMHS Furniture, Auditorium, Turf Field (\$17.1M to be issued in FY08), Renovations to Harborview and Glacier Valley Elementary Schools (\$22.4M to be issued in FY08) and the Valley Swimming Pool (\$19.8M to be issued in FY09).

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 FY08 (121.79% or \$3.56M) offset with a corresponding decrease in FY09 (54.94% or \$3.56M). This increase/decrease is due to a large increase in State grants expected to be received by the School District in FY08, expected to drop back down to FY07 levels in FY09.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources show an increase of 32.08% (or \$2.8M) in FY08 and a decrease of 22.2% (or \$2.6M) in FY09. The increase in FY08 is primarily due to an increase in miscellaneous federal grants. The decrease in FY09 is due to the national forest timber receipts program ending in FY08 and a drop in miscellaneous federal grants.

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

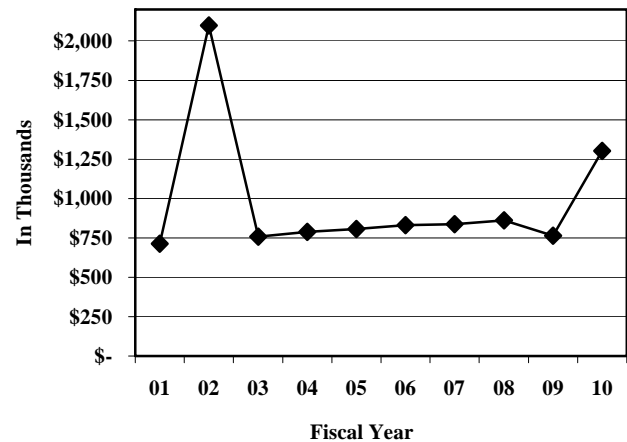
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

The payment-in-lieu-of-taxes is calculated by multiplying all lands within the boundaries by cents per acre (cents determined by federal law annually) and deducting payments received under other federal programs (e.g. National Forest Timber Receipts). Local governments are currently guaranteed a minimum of at least \$0.29 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 FY09 due to an anticipated drop in the federal appropriation funding level.



FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.

The increase in FY10 reflects the expectation that the National Forest Timber Receipts program will not be funded in FY09, thereby not being a reduction in the PILT calculation for FY10. Although we won't have the reduction, it is anticipated that the appropriation funding level for PILT in FY10 will continue its downward trend. Because of this, the FY10 PILT funding will not completely offset the loss of the National Forest Timber Receipts funding.

MAJOR REVENUES

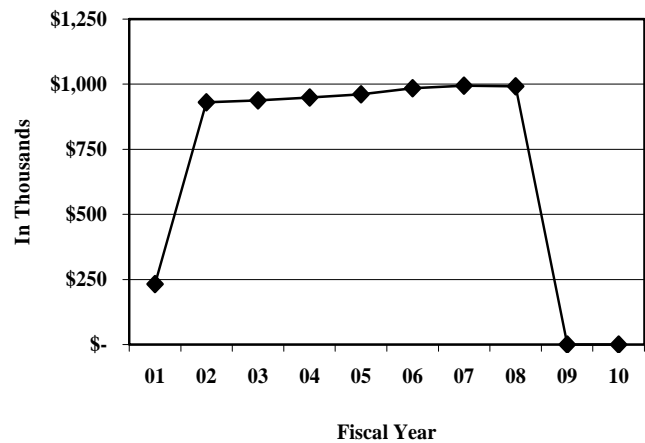
NATIONAL FOREST TIMBER RECEIPTS

Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments receive 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ receives a prorated share of the total receipts received by the State from timber production user fees and purchase credits in the Tongass National Forest.

The CBJ's share is based on Tongass National Forest acreage within the City and Borough boundaries. As the graph shows, income from the National Forest Receipts can vary widely from year to year. This variation in annual income can be traced primarily to the health of the timber economy in the Tongass.

The significant increase in FY02 is due to a federal bill, the Secure Rural Schools and Community Self-Determination Act of 2000, passed into law January 2000. The primary purpose of the new law is to stabilize education and road maintenance funding through predictable payments. Each State is to receive an amount based on the average of the three highest 25% payments (payments made under the original program) made to that State for the fiscal years 1986 through 1999. The State will distribute the payment among all eligible boroughs in accordance with the Act of May 23, 1909 (16 U.S.C. 500) and section 13 of the Act of March 1, 1911 (36 Stat. 963; 16 U.S.C. 500).

Under this new program, each payment is to be allocated between Public Schools/Roads and Title III projects. The School/Road funds must be expended on the operation, maintenance, repair, or construction of public schools and roads. The Title III funds must be used for a specific approved purpose, one of which is for search, rescue and emergency services on federal lands.



FY01-08 are based on actual revenue collected.
FY09-10 are based on budget projections.

This program was to remain in effect for six years, federal fiscal years 2001 through 2006 (CBJ's fiscal years 2002 through 2007). The program was extended through FY08, but the Federal Government has not approved funding to extend this program to FY09 or FY10.

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
FY08 Actual	843,000	148,800	991,800

MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

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

The increase in FY08 (48.49% or \$3.2M) is primarily due to an increase in DOT funds for Capital Transit buses (~\$1.7M) and grant funds for the School District (~\$1.5M). The decrease in FY09 (15.38% or \$1.5M) is primarily due to the one-time receipt of DOT federal funds for Capital Transit in FY08.

CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY09-14.

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 FY09 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY09 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 FY09 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2009 – 2014** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2009**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY09.

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 FY09 that have been established by the Assembly, the PWFC and/or the City Manager. FY09 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

FY09 Adopted Capital Project Budget

Table 1 shows the source of funds for the FY08 capital budget as well as the funding sources for the Adopted FY09 capital budget.

Table 1
Summary of FY08 - 09
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Amended FY08 Budget	Adopted FY09 Budget
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax: Sewer Improvements	8,300.0	9,790.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	7,300.0	7,900.0
Marine Passenger Fees	2,776.9	2,424.2
Port Development Fees	1,800.0	1,750.0
Lands Fund	-	550.0
Wastewater Utility Enterprise Fund	-	1,148.0
Water Utility Enterprise Fund	500.0	2,695.0
Total	\$ 21,676.9	\$ 27,257.2

CAPITAL PROJECTS

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY09 Budget for General Sales Tax funded projects is \$1,000,000.

1% Temporary Sales Tax: The Adopted FY09 Budget for 1% Temporary Sales Tax funded projects is \$9,790,000.

1% Areawide Sales Tax for Capital Projects: The Adopted FY09 Budget for 1% Areawide Sales Tax funded projects is \$7,900,000.

MARINE PASSENGER FEES

The Adopted FY09 Budget for the Marine Passenger Fee funded projects is \$2,424,200.

A complete listing of all adopted FY09 – FY14 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 2009 – 2014**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Year 2009**.

CAPITAL PROJECTS

Table 2
Adopted FY09 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	1% Temporary Sales Tax	1% Areawide Sales Tax
Building Maintenance:		
<u>Essential Building Repairs</u> Essential repairs to CBJ buildings, including flooring replacement, exterior/interior painting, roofing repairs and miscellaneous building component replacement. These projects will provide savings on maintenance costs and help to extend building life.	\$ 235.0	-
<u>Deferred Building Maintenance</u> Deferred repairs to CBJ Buildings to correct a backlog of problems from years of neglect. These projects will provide savings on maintenance costs and help to extend building life.	350.0	-
<u>Asbestos Abatement</u> Conduct an asbestos assessment and survey of CBJ buildings. The survey would include identification, location of asbestos containing materials, assessment of condition and accessibility, and preparation of a long-term plan to outline corrective action, and immediate and long-term cost.	15.0	-
Parks and Recreation:		
<u>Park and Playground Repairs</u> Replacement of the aging play equipment at various Parks. Play equipment is 20 years old and has reached the end of its safe and useful life cycle. Some components have already been removed due to lack of compliance with latest safety standards.	-	85.0
<u>Trail Maintenance</u> Maintenance, repairs and upgrades to CBJ trails.	-	120.0
<u>Sport Field Repairs</u> Fields have received little or no maintenance over the last 10 years and have deteriorated significantly. Project will restore proper drainage and surface conditions.	-	200.0
Engineering:		
<u>Sustainability Improvements</u> The CBJ's on-going effort to reduce CBJ's energy and material consumption.	-	75.0

CAPITAL PROJECTS

Enterprise Fund	Federal and State Grants	Total FY09 Routine Capital Projects Budget	Department Recommendation/Project
-	-	235.0	Building Maintenance: Essential Building Repairs
-	-	350.0	Deferred Building Maintenance
-	-	15.0	Asbestos Abatement
-	-	85.0	Parks and Recreation: Park and Playground Repairs
-	-	120.0	Trail Maintenance
-	-	200.0	Sport Field Repairs
-	-	75.0	Engineering: Sustainability Improvements

continued next page

CAPITAL PROJECTS

Table 2
Adopted FY09 Routine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	1% Temporary Sales Tax	1% Areawide Sales Tax
Public Works:		
Streets:		
<u>Pavement Maintenance</u> On-going capital project to provide chip seals, overlays and preventive maintenance for Juneau city streets and the purchase of specialized equipment for pavement repair and maintenance.	-	1,000.0
<u>Stairways/Sidewalks</u> Continued repair/replacement of city stairways and sidewalks including replacement of utiliwalk.	-	180.0
<u>Street and Bridge Reconstruction and Repair</u> Continued reconstruction and/or repair for area-wide streets.	-	5,925.0
Transit:		
<u>Bus Shelters</u> Planning, design, construction, repairs and maintenance of bus shelters.	-	50.0
Wastewater Utility:		
<u>Wastewater System</u> Replacement, rehabilitation, enhancements and repairs to various portions of the CBJ wastewater lines, lift stations, clarifiers and incinerators.	-	-
Water Utility:		
<u>Water System</u> Replacement and repairs to various to CBJ water mains, transmission and service lines, and lift stations.	-	-
Total - All Routine Projects	\$ 600.0	7,635.0

CAPITAL PROJECTS

Public Works:

Streets:

-	-	1,000.0	Pavement Maintenance
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-	-	180.0	Stairways/Sidewalks
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-	1,900.0	7,825.0	Street and Bridge Reconstruction and Repair
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-	-	50.0	Bus Shelters
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Wastewater Utility:

1,148.0	250.0	1,398.0	Wastewater System
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Water Utility:

2,695.0	405.0	3,100.0	Water System
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3,843.0	2,555.0	14,633.0	Total - All Routine Projects
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CAPITAL PROJECTS

Table 3
Adopted FY09 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Administration:				
<u>Parking Garage & Downtown Transit Center</u> Planning and design of Downtown Parking Garage and Transit Center on Telephone Hill. This project will relieve parking congestion in the downtown area.	\$ -	-	-	1,500.0
<u>City Hall Generator/UPS Replacement</u> Continuation of the project to assure adequate backup electrical power. This funding request is to complete the work by replacing the generator and provide for adequate ventilation of the electrical room.	140.0	-	80.0	-
<u>PRISM - Core Financial System Replacement</u> This project is to replace the CBJ's aged financial, billing, assessor's appraisal, human resources, payroll and lands management systems with an integrated and more functional system. Funding is for software, hardware, and professional services.	214.0	-	-	-
<u>Lands & Resources - North Lemon Creek Material Source</u> Develop a sand and gravel material source needed for public construction projects. The new material source requires construction of an access road, improvements to the haul road, sediment control and initializing a working area.	-	-	-	-
<u>Lands & Resources - Stabler's Quarry</u> Expand quarry limits and extend access road paving and sediment controls.	-	-	-	-
Airport:				
<u>Terminal Improvement Projects</u> Enlarge the baggage claim area and replace baggage belt. More space and new equipment are needed to alleviate overcrowding in the baggage claim area, especially during the summer months.	-	3,500.0	-	-

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Total FY09 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs	Department Recommendation/Project
-		1,500.0	65.0 This projection is based on the O&M costs for the existing parking garage.	Administration: Parking Garage & Downtown Transit Center
-	-	220.0	- This project is replacing existing equipment and systems and has no appreciable impact on operating costs.	City Hall Generator/UPS Replacement
-	-	214.0	120.0	PRISM - Core Financial System Replacement
-	490.0	490.0	100.0	Lands & Resources - North Lemon Creek Material Source
-	60.0	60.0	0.5	Lands & Resources - Stabler's Quarry
-	-	3,500.0	- Although there will be energy savings associated with the terminal renovation, the energy costs associated with the 16,000 sq ft expansion will offset these savings.	Terminal Improvement Projects

CAPITAL PROJECTS

Table 3
Adopted FY09 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Docks and Harbors:				
<u>Statter Harbor Recreational Launch Ramp Facility</u> Provide additional funding to help finance the construction of a new twin lane recreational launch ramp, parking area, and landscaping enhancements.	-	2,500.0	-	-
<u>Downtown Cruise Ship Berth Enhancement</u> Juneau's port infrastructure is currently inadequate to properly service the number and type of cruise ships making calls. This project would address inadequate infrastructure.	-	-	-	924.2
Eaglecrest Ski Area:				
<u>Chairlift Structural, Braking System, & Electrical Upgrades</u> Installation of lifting frames on the Mid-Mountain & Ptarmigan chairlifts; new braking requirement and convert chairlifts to electric drive.	200.0	-	-	-
Engineering:				
<u>Stormwater Grant Match</u> This project will create stormwater policy and a technical manual that includes hydrological characterization of Juneau, appropriate stormwater treatment strategies for Juneau, sizings and calculations for these facilities, and practical policy based on Juneau land, environmental, and cost constraints.	-	-	100.0	-
Capital City Fire Rescue:				
<u>Replacement of Overhead Doors & Openers</u> Replacement of 26 overhead doors in all five fire stations in the CBJ. These doors and openers are failing often and parts are not available for repair.	336.0	-	-	-

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Total FY09 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs	Department Recommendation/Project
-	-	2,500.0	-	Statter Harbor Recreational Launch Ramp Facility
			This facility will replace an existing facility with an increase of \$10,000 in annual operating and maintenance costs.	
1,750.0	-	2,674.2	-	Downtown Cruise Ship Berth Enhancement
			This facility will replace the existing berths with a decrease of \$250,000 in annual operating and maintenance costs.	
-	-	200.0	-	Eaglecrest Ski Area: Chairlift Structural, Braking System, & Electrical Upgrades
			These projects require a one-time installation expense and no additional maintenance or personnel costs.	
-	-	100.0	-	Engineering: Stormwater Grant Match
			The Stormwater Grant is a study to develop a Best Management Practices (BMP) document and has no O&M costs associated with it.	
-	-	336.0	-	Capital City Fire Rescue: Replacement of Overhead Doors & Openers
			The operating and maintenance costs are anticipated to be approximately the same as for the existing doors.	

CAPITAL PROJECTS

Table 3
Adopted FY09 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

Department Recommendation/Project	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax	Marine Passenger Fees
Libraries:				
<u>Downtown Library HVAC Study</u> The purpose of these funds is to address concerns with precise climate control for the collections, as well as the comfort level for building occupants.	50.0	-	-	-
Parks and Recreation:				
Museum:				
<u>Interior Lighting Upgrade</u> Install new gallery lights to improve lighting efficiencies, reduce energy costs and reduce heat output.	60.0	-	-	-
Parks:				
<u>Gold Rush Days Site Preparation</u> Site preparation to accommodate Gold Rush Days events at Savikko Park.	-	-	65.0	-
Public Works:				
<u>Valley Snow Storage</u> Provide permitting services for the development of a snow storage site on CBJ lands.	-	-	20.0	-
<u>Consolidated Public Works Facility</u> Planning, design, and construction of new Public Works Facility that will house the Streets Dept., Equipment Maintenance, Water Utility Division, Public Works Administration offices, and be receiving station for recycling/household hazardous waste.	-	3,190.0	-	-
Total - All Nonroutine Projects	\$ 1,000.0	9,190.0	265.0	2,424.2

CAPITAL PROJECTS

Port Development Fees	Lands Fund	Total FY09 Nonroutine Capital Projects Budget	Estimated Annual Operating Costs	Department Recommendation/Project
-	-	50.0	-	Libraries: Downtown Library HVAC Study
			The department is looking to address climate control issues without any additional costs.	
-	-	60.0	1.0	Parks and Recreation: Museum: Interior Lighting Upgrade
-	-	65.0	-	Parks: Gold Rush Days Site Preparation
			No additional O&M costs are anticipated for this project.	
-	-	20.0	-	Public Works: Valley Snow Storage
			The project will provide a site for snow storage after removal from City streets.	
-	-	3,190.0	-	Consolidated Public Works Facility
			At this time the Consolidated Public Works facility will only house Fleet Maintenance and a portion of the Streets Department. Any change in operating and maintenance costs will be negligible.	
1,750.0	550.0	15,179.2	46.5	Total

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department:					
New SRE Building-Design	A345-26	\$ 888,086	104,925	413,799	369,362
Airport Constr Contingency Res	A345-31	80,000	-	-	80,000
Airport Revolving Capital Reserve Acct	A345-33	560,636	-	-	560,636
Relocate ASOS	A345-46	65,000	-	11,683	53,317
Runway Safety Area EIS	A345-47	4,108,266	94,138	3,952,725	61,402
Airport-Water/Sewer Extension	A345-61	1,107,695	-	1,073,463	34,232
Construct Delta 1 Ramp	A345-67	1,560,778	27,708	1,512,744	20,326
Part 121 Ramp Recon. Ph I	A345-68	2,300,000	855	1,891,918	407,227
Wildlife Hazard Mgmt Plan Ph I	A345-70	1,659,500	-	-	1,659,500
Purchase Land/Airport Expansion	A345-71	1,000,000	-	20,834	979,166
Terminal Expansion	A345-73	9,241,960	1,685,022	507,382	7,049,557
Runway Safety Area Constr	A345-74	16,168,422	908,883	665,223	14,594,316
Gate F Construction	A345-75	1,000	-	-	1,000
20yd Dump Truck (Unit 30)	A345-76	7,500	-	-	7,500
Airport Project Design	A64-92	305,331	-	29,929	275,402
Energy Efficiency Improvements	D374-30	228,223	-	168,440	59,783
Mendenhall River/Lemon Creek Hydrology	D374-48	208,250	-	203,647	4,603
Bus Passenger Shelters	D374-63	249,000	500	224,094	24,406
Capital Transit Trans Facility	D374-68	451,350	92,163	276,817	82,369
Open Space Waterfront Land Acquisition	D374-70	3,336,611	-	291,612	3,044,999
Bartlett 2005	D374-72	62,117,484	12,328,259	48,002,874	1,786,351
Safe Routes to Schools	D374-79	24,988	-	19,899	5,089
Construct JCVB Visitor Center	D374-80	176,000	-	134,970	41,030
Eaglecrest Lodge Expansion	D374-89	943,800	-	936,813	6,987
Upper Lemon Creek Bridge	D374-94	835,000	1,097	770,901	63,002
ADA Compliance	D374-98	501,000	26,917	285,458	188,625
Wayfinding Signs	D375-04	302,000	252	286,016	15,732
New Capitol Bldg Planning	D375-05	400,000	-	383,344	16,656
Eaglecrest-Deferred Maintenance	D375-07	277,974	109,693	80,282	87,999
Document shredder	D375-10	20,000	-	-	20,000
Eaglecrest Mid-Mountain Chairlift	D375-14	968,000	5,884	342,078	620,038
FAA Cable	D375-15	25,000	480	20,613	3,907
PRISM	D375-16	5,100,000	1,687,685	667,499	2,744,816
North Douglas Crossing	D375-18	135,500	-	128,923	6,577
Lemon Creek Community Center 2nd Access	D375-19	300,000	996	100,781	198,223
Valley Library Improvement	D375-20	105,000	12,100	80,324	12,576
City Hall Generator/UPS	D375-23	136,650	33,269	94,758	8,623
Stabler's Water/Scales	D375-24	130,000	14,409	101,721	13,869
Lena Subdivison Utility Improvements	D375-26	1,225,000	27,031	700,005	497,964
Cultural Gateway	D375-27	100,000	-	-	100,000
JPD Impound Yard	D375-29	470,000	10,027	451,931	8,042
Plan- BRH Behavioral Health Facility	D375-30	100,000	8,530	85,623	5,847
Downtown Library Roof Major Maintenance	D375-32	\$ 780,000	23,504	4,280	752,216

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department Continued:					
Stormwater Policies Development	D375-33	\$ 24,823	-	11,162	13,661
Auke Lake Launch Ramp	D375-34	50,000	24,233	22,756	3,012
FAA Monitoring Station Elec Svc Ext	D375-35	1,400,000	1,400,000	-	-
Capital Transit Shop Site Improvements.	D375-36	300,000	-	5,592	294,408
New Police Station Site Improvements	F413-19	113,838	-	88,545	25,293
Police Sta.-Fire Suppression	F413-20	170,000	9,279	157,334	3,387
Hag Fire Training Center-Facilities Needs A	F413-21	15,000	-	12,010	2,990
Hagavig Fire Training Center Design & Rep:	F413-34	1,000,000	-	-	1,000,000
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,118,000	45,455	1,067,876	4,669
Amalga Harbor Launch Ramp Upgrade	H354-79	2,700,000	35,230	2,650,538	14,231
Marine Park/Steamship Wharf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	4,300,000	-	3,860,294	439,706
Waterfront Seawalk	H354-91	6,381,750	95,523	1,822,401	4,463,826
Cope Park Improvements	P396-26	453,457	233,499	185,586	34,371
Fish Creek Park Improvements	P396-27	128,000	585	27,177	100,238
Glacier Valley Sports Field Imp	P396-28	409,523	2,442	406,790	291
Smith/Butts Park Improvements I	P396-36	150,000	4,647	143,293	2,059
Zach Gordon Covered Court	P396-37	895,000	20,430	104,636	769,934
Douglas Lib/Fire Hall Maintenance	P396-40	621,155	-	616,983	4,172
Essential Building Repairs II	P396-41	1,207,817	39,743	717,849	450,225
Deferred Bldg Maint II	P396-42	2,218,689	439,496	1,711,827	67,365
West Juneau Park Acquisition	P396-44	229,987	-	229,987	-
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	795,800	517,733	215,183	62,884
Downtown Parking Garage Major Maint	P396-51	593,000	500	590,233	2,267
Asbestos Abatement	P396-52	100,000	425	23,737	75,838
Treadwell Arena - Lockers	P396-54	750,728	5,454	745,156	117
Downtown Capital Parking	P396-55	7,930,000	160,373	583,911	7,185,716
Egan Drive Trees	P396-56	5,000	-	-	5,000
Switzer/Marriot Trail Improvements	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	425,000	4,571	258,302	162,127
Montana Creek Trail Abutment & Repairs	P396-61	91,000	1,030	69,458	20,513
Cent. Hall Auditorium Chair Replacement	P396-63	140,000	-	138,197	1,803
Cent. Hall Auditorium Table Replacement	P396-64	46,000	-	44,578	1,422
Dive Park Underwater Trail	P396-65	3,822	-	1,584	2,238
Adair Kennedy Bleachers	P396-66	100,000	-	101,761	(1,761)
JDCM Remodel/New Exhibit	P396-67	125,000	3,008	73,441	48,551
Auke Lake Wayside Master Plan	P396-68	30,000	1,301	30,093	(1,394)
Centennial Hall Siding/Roof	P396-69	200,000	154,150	16,190	29,660
Centennial Hall Electronic Marquee	P396-70	45,000	37,653	6,892	455
Centennial Hall Sound System Design	P396-71	35,000	-	-	35,000
Essential Bldg Repairs III	P396-72	\$ 200,000	57,460	63,364	79,176

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department Continued:					
Deferred Bldg Maintenance III	P396-73	\$ 300,000	122,757	48,074	129,169
Jensen-Olson Arboretum	P396-75	91,000	1,819	75,354	13,827
DZ Covered Playground	P396-76	165,000	60,000	17,811	87,189
Dimond Park Southwest Sewer Ext	P396-77	79,000	9,312	49,743	19,945
Treadwell Historic Plan & Constr	P396-78	50,000	-	-	50,000
Dimond Park Swimming Pool	P396-79	19,800,000	56,784	58,135	19,685,081
Lena Access Road Extension	R412-79	3,157,250	2,879	3,136,728	17,643
St Maint Shop Design - New LOC	R412-81	1,985,000	1,281,883	664,646	38,470
Goldbelt Avenue Reconstruction	R412-98	1,668,951	-	1,663,214	5,737
Seward/2nd St. Reconstruction	R412-99	4,457,013	-	4,435,649	21,364
Aspen/McGinnis/Duck Creek X-ing	R422-01	293,625	-	289,656	3,969
Riverside Drive Improvements	R422-02	4,125,000	2,348,913	1,319,386	456,701
Pavement Management	R422-04	2,847,588	563,587	1,969,612	314,389
S Franklin St Wide/Load Zone	R422-05	96,201	-	96,201	-
Greenwood Ave. LID #92	R422-07	920,952	-	871,582	49,370
1st St Douglas Turnaround	R422-08	28,000	-	15,142	12,858
Lakewood Subdivision Reconstruction	R422-10	1,541,047	-	1,539,001	2,046
North Lemon Ck Material Source	R422-11	80,000	2,515	75,990	1,495
Nancy St Pond Restoration/Land	R422-12	146,000	-	143,471	2,529
Douglas/West Juneau Drainage	R422-14	266,122	9,529	239,836	16,757
Downtown Side Streets Recon	R422-16	1,268,283	648,520	600,769	18,994
Davis Ave	R422-17	1,370,000	-	1,280,277	89,723
Casey Shattuck Sub. Ph I	R422-18	1,541,431	7,799	1,370,506	163,125
Valley Blvd Reconstruction	R422-19	1,360,000	151,700	1,170,606	37,695
Linda Ave & Sidewalk	R422-20	1,095,000	9,649	1,070,512	14,839
Franklin Street	R422-21	284,347	209,000	51,704	23,643
Archipelago Property Sidewalk	R422-23	200,000	-	58,132	141,868
Main Street Preliminary Layouts	R422-24	10,000	-	-	10,000
Juneau Bridge Repair	R422-25	40,000	-	-	40,000
Casey Shattuck Sup. Ph II	R422-26	1,700,000	28,664	865,997	805,339
West 9th St LID	R422-27	633,721	37,012	572,704	24,005
Lakeside Culvert Replacement	R422-28	81,274	-	58,876	22,398
Casey Shattuck III & IV	R422-29	1,700,000	1,498,175	8,967	192,858
Basin Rd Geotechnical Repairs & Safety Improvements	R422-30	650,000	5,607	7,896	636,497
Pioneer Avenue Repairs	R422-31	100,000	-	-	100,000
Radcliffe Avenue - Design	R422-32	300,000	5,000	2,331	292,669
Environmental Clean-up Report	R422-33	25,000	-	-	25,000
ADA Upgrades-Marie Drake	S454-68	734,284	-	704,359	29,925
Auke Bay Elem Roof Replace	S454-69	851,563	-	836,022	15,541
Floyd Dryden Renovations	S454-73	5,385,000	92,216	4,967,283	325,501
JDHS Renovation	S454-76	22,885,960	-	22,641,966	243,994
Riverbend Site Improvements	S454-77	261,678	215	247,832	13,631
JDHS Reno II	S454-80	\$ 4,579,019	68,396	4,181,969	328,654

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department Continued:					
DZ Improvements	S454-81	\$ 400,000	3,382	257,812	138,805
High School/Mendenhall Valley	S454-83	63,374,767	20,200,074	40,235,948	2,938,745
FD Reno II	S454-84	6,483,299	94,700	6,009,753	378,846
Harborview Plumping Pipe	S454-85	461,701	-	342,139	119,562
Districtwide Major Maintenance Upgrades	S454-86	12,521,849	602,688	2,340,342	9,578,819
Glacier Valley Reno.	S454-88	14,751,362	10,596,617	2,739,053	1,415,692
Harborview Renovation	S454-89	19,938,391	-	962,450	18,975,941
Mendenhall Treatment Plant Imp	U484-63	1,568,512	-	1,562,308	6,204
Bayview Sub Sewer Outfall	U484-69	2,725,000	41,910	1,352,502	1,330,588
JD Treatment Plant Incinerator Repairs	U484-70	415,000	-	398,759	16,241
MWWTP VFD/Valve Actuator Replace	U484-76	150,000	33,528	48,650	67,823
4th St Douglas Sewer Main Replacement	U484-78	615,000	326,349	38,332	250,319
JDTP Incinerator Repairs	U484-80	60,000	-	-	60,000
Totem Park Sewer Replacement	U484-81	940,000	68,433	866,989	4,578
Hospital Drive Lift Station	U484-82	862,000	455	704,616	156,928
MWWTP-Odor Management	U484-83	290,000	-	292,609	(2,609)
Lower W. Mend. Valley Sewer LID	U484-84	3,850,000	1,701,373	980,125	1,168,502
New N Douglas Sewer Project	U484-86	6,108,375	1,477,885	770,583	3,859,907
N. Tee Harbor Waterline	W494-27	3,265,842	353,296	2,814,301	98,245
3rd St Doug Water/Sewer Improvements	W494-28	1,299,958		1,299,958	
W Juneau Water System Improvements	W494-33	867,188	39,699	804,881	22,608
Pump Station Upgrades Ph I	W494-34	500,000	4,199	411,558	84,243
Flow Meter Additions	W494-35	338,478	-	2,447	336,031
Areawide Water Main Repairs	W494-36	100,000	-	50,923	49,077
Last Chance Basin Hydro-Geo Inv	W494-37	70,000	50,000	6,727	13,273
Salmon Creek Assessment	W494-38	30,000	-	-	30,000
Jordan Creek Sediment Analysis	W494-39	70,000	-	315	69,685
Engineering Total:		385,864,424	63,325,081	204,469,768	118,069,568
School District:					
School District Major Maintenance	S454-75	248,175	-	199,384	48,791
School District Total:		248,175	-	199,384	48,791
Public Works Department:					
Transit Buses Replacement	D374-83	805,220	-	763,644	41,576
Cap Transit Dev Plan & Improvements	D375-31	170,000	53,412	92,765	23,822
N Lemon Creek Gravel Source	D375-37	300,000	-	-	300,000
JDTP Clarifier & Bldg Rehab	U484-85	855,000	71,497	620,519	162,984
Fuel Tank Replacement & Site Cleanup	U484-87	60,000	-	338	59,662
Twin Lakes Pump Station	U484-88	50,000	7,842	23,881	18,277
Sunny Pt Overpass Sewer	U484-89	85,000	51,015	25,394	8,591
Water Utility Meter Sys Upgrade	W494-31	225,000	-	208,930	16,070
Public Works Department Total:		\$ 2,550,220	183,766	1,735,471	630,982

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Community Development Department:					
Juneau Wetlands Mitigation Bank	D374-42	\$ 27,627	-	5,577	22,050
Waterfront Planning	D374-85	266,920	28,207	225,173	13,541
Geographic Infr System II	D375-06	160,976	-	7,798	153,178
Site Clean Up & Renovation	D375-09	15,116	3,300	-	11,816
Community Development Dept. Total:		470,639	31,507	238,548	200,585
Harbors:					
Norway Pt Boat Moorage Float	H354-63	439,626	-	424,020	15,606
Harbors AW Restrooms Constr	H354-69	50,000	6,631	43,369	
Auke Bay Load Fac/Statter El Upgrd	H354-74	10,751,541	17,629	3,057,335	7,676,577
Gold Creek Entrance Enhance	H354-75	120,000	-	47,834	72,167
Upgrade National Guard Dock	H354-76	300,000	-	286,799	13,201
N Douglas Launch Ramp/Access Improveme	H354-78	245,000	-	244,888	112
S Ferry Terminal Wharf Ext	H354-80	370,000	1,215	116,796	251,989
Subport Marina Design/Permit	H354-81	75,000	-	71,982	3,018
Juneau Harbors Deferred Maintenance	H354-85	15,072,774	234,325	10,103,245	4,735,204
Accessible Gangway	H354-86	110,000	-	245	109,755
SS Wharf Lightering Facility	H354-88	310,000	12,517	222,158	75,325
SS Wharf /Cold Storage Dock Improvements	H354-89	819,348	1,593	799,542	18,213
Port Security Improvements	H354-90	378,265	-	183,094	195,171
Statter Harbor Loading Fac/EIS	H354-93	500,000	248,609	197	251,194
IVF Float Stabilization	H354-94	481,100	-	5,288	475,812
Downtown Cruise Ship Berth Enhancemnts	H354-95	1,000,000	33,084	25,916	941,000
Cruise Ship Tug Moorage Rehab	H354-96	500,000	-	-	500,000
Landing Craft & Surveillance Cameras	H354-97	219,000	-	-	219,000
Downtown Fisheries Dock Improvements	H354-98	65,000	-	-	65,000
Harbors Total:		31,806,654	555,603	15,632,708	15,618,344
Parks and Recreation Department:					
Hank Harmon Rifle Range Improves	P396-21	50,000	-	46,815	3,185
Trail Improvements-Prop 3	P396-25	348,500	8,452	333,212	6,836
Commercial Trail Planning/Development	P396-39	100,000	-	97,222	2,778
Sport Field Repairs	P396-48	360,691	15,275	268,690	76,726
W. Juneau Park - Design	P396-49	260,012	4,785	250,179	5,048
Fish & Montana Creek Access Imprvmnts	P396-74	16,000	-	15,552	448
Parks and Recreation Department Total:		1,135,203	28,512	1,011,670	95,021
Areawide Sales Tax for Capital Projects:					
A/W Capital Projects/Sales Tax	Z492-00	4,198	-	-	4,198
Areawide Sales Tax-Capital Projects Total:		\$ 4,198	-	-	4,198

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 17, 2008:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Eaglecrest:					
Eaglecrest Nordic Ski Trail Development	D374-91	\$ 132,174	9,273	32,071	90,831
Deferred Maint-Lifts	D374-96	84,256	10,044	79,681	(5,469)
Eaglecrest Trail Maintenance	D375-12	10,000	-	-	10,000
Lodge Improvements	D375-13	37,033	-	26,731	10,302
Eaglecrest Mountain Top Road	D375-22	250,000	-	10,050	239,950
Eaglecrest Total:		513,463	19,317	148,533	345,614
Police Department:					
Modernizing Police Equipment	F413-18	1,086,900	145,069	823,854	117,977
Modernizing Police Equip II	F413-25	904,085	8,810	341,860	553,415
Police Department Total:		1,990,985	153,879	1,165,714	671,392
Manager - Emergency Preparedness:					
06SHSP GR34053	F413-29	36,525	-	36,525	-
06LETPP GR34232	F413-30	80,000	-	79,925	75
06MMRS GR34043	F413-31	232,330	19,720	212,463	147
07MMRS GR34044	F413-32	258,144	-	1,023	257,121
07LETPP GR34238	F413-33	222,500	25,221	164,692	32,587
Manager - Emergency Preparedness Total:		829,499	44,941	494,628	289,930
Project Totals:		\$ 425,413,460	64,342,606	225,096,424	135,974,425

NOTES

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GENERAL FUND SUMMARY

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Expenditures:					
Personnel Services	\$ 15,816,700	17,253,000	16,433,000	18,677,200	19,079,900
Commodities and Services	7,200,800	11,285,900	9,308,000	9,446,200	9,343,300
Capital Outlay	71,500	80,000	98,400	92,000	80,000
Contingency	20,400	35,000	30,000	35,000	35,000
Return Marine Passenger Fee Proceeds (1)	30,000	30,500	30,500	-	-
Capital Projects Indirect Cost Allocation	(285,000)	(285,000)	(285,000)	(524,300)	(524,300)
Interdepartmental Charges	(3,121,400)	(3,296,500)	(3,269,100)	(3,589,100)	(3,581,600)
Support to other funds	32,130,500	37,659,400	37,659,400	42,172,100	44,444,900
Better Capital City	388,000	500,000	500,000	500,000	500,000
Total Expenditures	52,251,500	63,262,300	60,505,200	66,809,100	69,377,200
Funding Sources:					
State Support:					
School Construction	6,091,000	8,561,400	8,561,400	11,814,600	12,131,500
State Shared Revenue	1,155,600	1,709,300	1,703,900	2,015,000	2,015,000
Library Grants	131,100	121,000	130,500	113,300	113,300
ASHA "in Lieu" Tax	27,500	30,000	30,000	30,000	30,000
Miscellaneous Grants	164,500	129,600	88,400	26,800	-
Total State Support	7,569,700	10,551,300	10,514,200	13,999,700	14,289,800
Federal Support:					
Federal "in Lieu" Tax	836,600	820,800	860,700	763,100	1,302,600
Total Federal Support	836,600	820,800	860,700	763,100	1,302,600
Property Taxes	28,046,700	31,075,700	31,359,000	29,844,900	31,198,100
User Fees, Permits, Rents, and Leases	1,623,900	1,778,200	1,798,800	1,681,500	1,683,900
Penalties and Fines	793,700	326,000	507,000	478,000	488,000
Interest - Investment & A/R	5,344,300	3,718,900	5,384,200	4,117,200	3,897,800
Total Local Support	35,808,600	36,898,800	39,049,000	36,121,600	37,267,800
Total Revenues	44,214,900	48,270,900	50,423,900	50,884,400	52,860,200
Support from other funds	11,373,000	11,300,500	11,300,400	14,065,400	14,020,800
Total Revenues and Support from other funds	55,587,900	59,571,400	61,724,300	64,949,800	66,881,000
Fund Balance From (To)	(3,336,400)	3,690,900	(1,219,100)	1,859,300	2,496,200
Total Funding Sources	\$ 52,251,500	63,262,300	60,505,200	66,809,100	69,377,200
FUND BALANCE RESERVE	\$ 2,500,000	700,000	2,012,500	2,012,500	2,012,500
AVAILABLE FUND BALANCES	\$ 3,772,300	1,881,400	5,478,900	3,619,600	1,123,400

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

ROADED SERVICE AREA SUMMARY

ROADED SERVICE AREA SUMMARY

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Parks and Recreation	\$ 3,314,900	3,953,200	3,841,500	4,323,200	4,484,000
Police	10,146,100	11,568,500	11,208,700	12,832,900	13,138,800
Streets	4,620,700	4,524,000	4,524,000	4,949,300	5,060,400
Return Marine Passenger Fee Proceeds (1)	21,700	20,200	20,200	-	-
Support to:					
General Fund	175,000	-	-	-	-
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	368,500	-	-	-	-
Transit	3,115,800	3,246,700	3,246,700	3,860,000	3,860,000
Total Expenditures	21,987,700	23,537,600	23,066,100	26,190,400	26,768,200
FUNDING SOURCES:					
Property Taxes	7,897,300	7,499,900	7,557,400	9,762,300	9,762,300
State Shared Revenue	1,027,100	60,000	55,000	55,000	55,000
Miscellaneous State Grants	65,800	94,800	93,600	48,700	39,800
Federal Revenue - Grant	7,400	8,300	4,300	7,900	8,400
Forest Timber Receipts	1,388,200	-	991,800	-	-
Licenses, Fees, Permits	1,269,700	1,465,700	1,350,800	1,388,100	1,392,500
Ordinance Violations	581,100	614,200	568,600	584,100	586,100
E911 Surcharge	504,800	912,000	860,400	860,400	860,400
Other Revenue	57,500	47,500	46,200	18,900	18,900
Interdepartmental Charges	40,300	42,700	42,700	46,100	46,100
Support from:					
Sales Tax	9,900,000	9,632,900	9,632,900	12,343,400	12,344,000
Marine Passenger Fee	604,900	604,200	604,200	808,300	809,900
Fund Balance (To) From	(1,356,400)	2,555,400	1,258,200	267,200	844,800
Total Funding Sources	\$ 21,987,700	23,537,600	23,066,100	26,190,400	26,768,200
FUND BALANCE RESERVE	\$ 500,000	448,800	448,800	1,186,300	1,186,300
AVAILABLE FUND BALANCES	\$ 3,105,200	601,000	1,898,200	893,500	48,700

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

FIRE SERVICE AREA SUMMARY

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Fire	\$ 2,701,900	3,053,500	3,008,400	3,154,700	3,225,500
Total Expenditures	<u>2,701,900</u>	<u>3,053,500</u>	<u>3,008,400</u>	<u>3,154,700</u>	<u>3,225,500</u>
FUNDING SOURCES:					
Property Taxes	\$ 1,005,800	792,100	783,600	1,269,000	1,306,400
State Shared Revenue	126,500	-	-	-	-
Federal Grants	700	-	-	-	-
User Fees	5,100	7,500	8,400	2,500	7,500
Fire - Contracted Services	428,300	450,000	450,000	475,400	494,900
Rentals	8,100	-	-	-	-
Support from:					
Sales Tax	1,075,000	1,135,300	1,135,300	1,324,600	1,324,000
Marine Passenger Fee	66,000	71,200	71,200	90,500	90,500
Roaded Service Area	368,500	-	-	-	-
Fund Balance (To) From	<u>(382,100)</u>	<u>597,400</u>	<u>559,900</u>	<u>(7,300)</u>	<u>2,200</u>
Total Funding Sources	<u>\$ 2,701,900</u>	<u>3,053,500</u>	<u>3,008,400</u>	<u>3,154,700</u>	<u>3,225,500</u>
FUND BALANCES	\$ 716,900	119,500	157,000	164,300	162,100

NOTES

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MAYOR AND ASSEMBLY

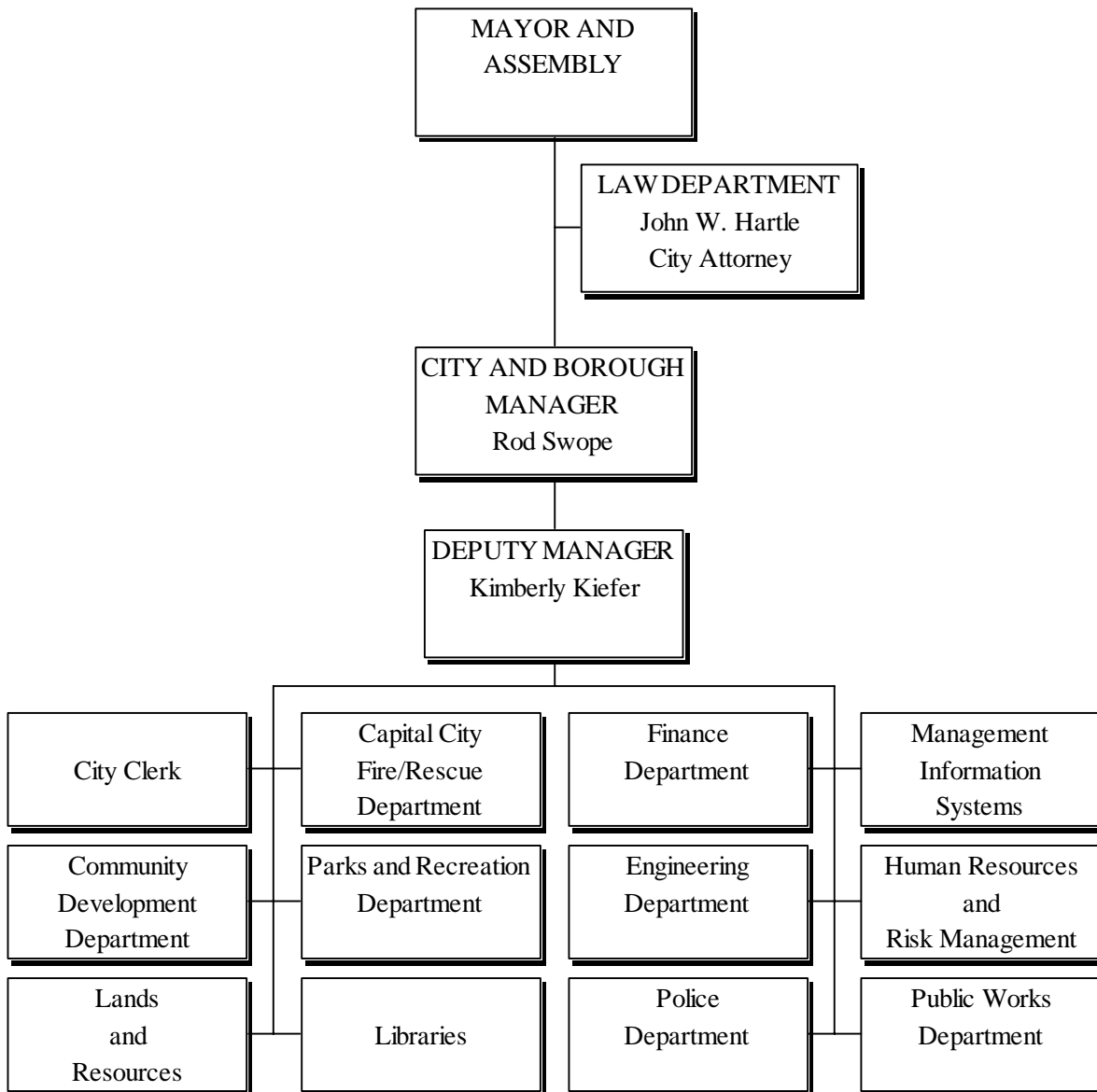
MISSION STATEMENT

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

FY09 BUDGET

\$3,264,500

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 197,200	206,900	202,500	254,600	267,500
Commodities and Services	350,600	403,500	380,300	421,100	436,700
Better Capital City	388,000	500,000	500,000	500,000	500,000
Other - Grants, etc.	1,668,500	4,933,200	3,158,200	2,088,800	2,105,700
Total Expenditures	2,604,300	6,043,600	4,241,000	3,264,500	3,309,900
FUNDING SOURCES:					
Interdepartmental Charges	47,400	50,200	50,200	55,400	55,400
State Shared Revenue	3,500	-	-	-	-
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	500,000
Liquor Sales Tax	120,800	125,600	125,600	129,400	133,300
Tobacco Excise Tax	315,000	320,000	320,000	297,300	297,300
Marine Passenger Fee	300,000	431,400	431,400	356,400	356,400
Roaded Service Area	15,000	-	-	-	-
General Fund	1,302,600	4,616,400	2,813,800	1,926,000	1,967,500
Total Funding Sources	\$ 2,604,300	6,043,600	4,241,000	3,264,500	3,309,900
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Mayor and Assembly are a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Mayor and Assembly's FY09 Adopted Budget represents a decrease of \$2,779,100 (46.0%) from the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$45,400 (1.4%) from the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$47,700 (23.1%) due to increases in health care costs.
- Other - Grants decreased \$2,844,400 (57.7%) due to \$3,000,000 in one-time emergency energy grant funding in FY08. This funding was provided to assist Juneau citizens and businesses with the increased electric bills resulting from an avalanche that destroyed the power transmission lines from the Snettisham Hydroelectric Plant, the primary power source for the City and Borough of Juneau. The destruction of the transmission lines required the use of expensive diesel for electrical power generation, which resulted in a 500% increase in the per kilowatt cost, which was passed on to customers of Alaska Electric Light and Power (the sole provider of electric power in Juneau).

FY10

- Personnel Services increased \$12,900 (5.1%) due to increases in health care costs.
- The semiannual Sealaska Heritage Celebration event is funded \$20,000.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Operations:					
Personnel Services	\$ 197,200	206,900	202,500	254,600	267,500
Commodities and Services	219,900	246,500	232,300	250,100	260,700
Total	417,100	453,400	434,800	504,700	528,200
Assembly Grants:					
Arts and Humanities Council	123,000	169,500	169,500	175,800	175,800
Juneau Family Birth Center	-	50,000	50,000	-	-
Social Service Advisory Board	600,000	604,800	604,800	723,100	745,000
Juneau Alliance for Mental Health, Inc.	350,000	350,000	350,000	450,000	450,000
Total	1,073,000	1,174,300	1,174,300	1,348,900	1,370,800
Special Contracts:					
Lobbyist	130,700	152,000	148,000	166,000	166,000
Hearing Officers	-	5,000	-	5,000	10,000
Total	130,700	157,000	148,000	171,000	176,000
Community Projects:					
Juneau Festival Committee	30,000	30,000	30,000	33,000	33,000
Douglas Fourth of July	3,000	3,500	3,500	3,500	3,500
Sealaska Herititage - Celebration (1)	-	19,000	19,000	-	20,000
Juneau Economic Development Council	200,000	200,000	200,000	272,000	272,000
Juneau Small Business Development Center	25,000	25,000	25,000	50,000	50,000
Southeast Alaska Avalanche Center	37,500	-	-	-	-
Avalanche Monitoring	-	50,000	-	-	-
Downtown Ambassador Program	-	56,400	56,400	56,400	56,400
Downtown Circulator Bus Study	-	75,000	75,000	-	-
JEDC Electrical Power Loan	-	500,000	500,000	-	-
United Way Electrical Power Grant	-	2,500,000	2,500,000	-	-
50th Statehood Celebration	-	-	25,000	25,000	-
Shoreside Power	300,000	300,000	300,000	300,000	300,000
Better Capital City	388,000	500,000	500,000	500,000	500,000
Total	983,500	4,258,900	4,233,900	1,239,900	1,234,900
Total Expenditures	\$ 2,604,300	6,043,600	5,991,000	3,264,500	3,309,900

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

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Mayor of the City and	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Borough of Juneau	8.00	48,000	8.00	48,000	8.00	48,000
Assembly Members						
Benefits	-	128,900	-	176,600	-	189,500
Total Budget	<u>9.00</u>	<u>\$ 206,900</u>	<u>9.00</u>	<u>\$ 254,600</u>	<u>9.00</u>	<u>\$ 267,500</u>

CITY MANAGER

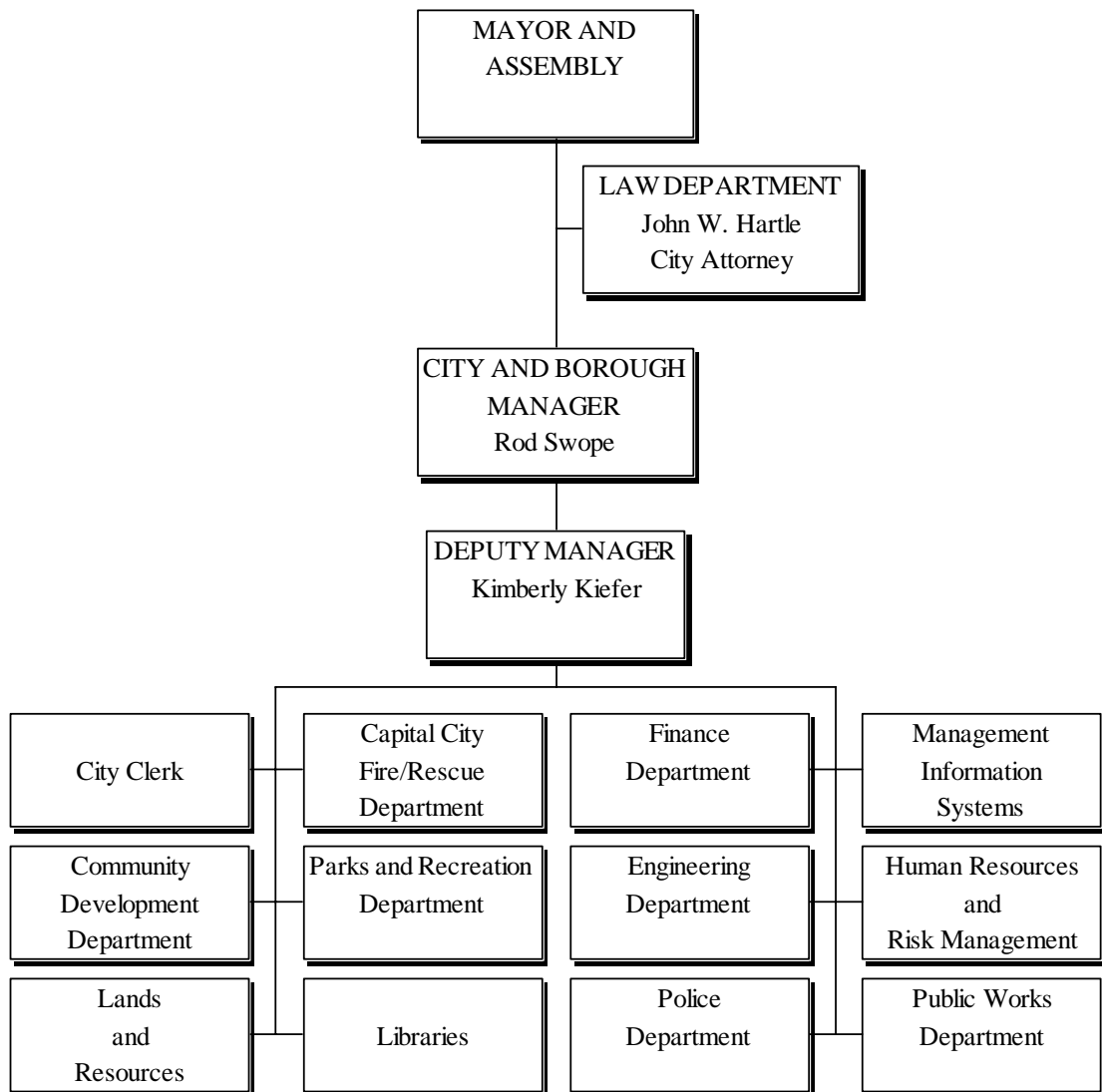
MISSION STATEMENT

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

FY09 BUDGET

\$1,539,800

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 796,800	846,500	860,000	1,041,800	1,066,400
Commodities and Services	400,200	342,700	331,400	454,000	427,400
Voter Information	10,200	8,000	7,200	9,000	9,000
Contingency	20,400	35,000	30,000	35,000	35,000
Return Marine Passenger Fee Proceeds (1)	30,000	30,500	30,500	-	-
Total Expenditures	<u>1,257,600</u>	<u>1,262,700</u>	<u>1,259,100</u>	<u>1,539,800</u>	<u>1,537,800</u>
FUNDING SOURCES:					
Interdepartmental Charges	37,600	39,800	39,800	46,400	46,400
State Shared Revenue	24,200	-	-	-	-
State Grant	92,300	43,500	11,500	-	-
Miscellaneous Grant	18,000	9,400	9,400	-	-
Support from:					
Marine Passenger Fees	113,700	57,000	57,000	95,000	62,000
General Fund	971,800	1,113,000	1,141,400	1,398,400	1,429,400
Total Funding Sources	<u>\$ 1,257,600</u>	<u>1,262,700</u>	<u>1,259,100</u>	<u>1,539,800</u>	<u>1,537,800</u>
STAFFING	8.30	8.30	8.30	9.75	9.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

BUDGET HIGHLIGHTS

The Manager's FY09 Adopted Budget represents an increase \$277,100 (21.9%) over the FY08 Amended Budget. The FY10 Approved Budget is a decrease of \$2,000 (0.1%) from the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$195,300 (23.1%) due to increases in health care, staff reclassification and additional temporary staff required for the implementation of the new financial and lands management core software (PRISM project).
- The Commodities and Services increased \$112,300 (32.0%) due to \$31,400 in costs for the second teen health centers with the opening of a new high school, \$33,000 tourism economic impact study and \$35,000 for community garbage pick-up.

FY10

- Personnel Services increased \$24,600 (2.4%) due to health care costs.

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>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Implement policies within 30 days	80%	90%	90%	90%	90%
Respond to all questions/inquiries within 5 days	95%	95%	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>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Weekly meetings with all department directors	95%	95%	95%	95%	95%
Bimonthly staff meetings with all department directors and enterprise boards	100%	100%	100%	100%	100%
Annually update Administrative policies	100%	100%	100%	100%	100%

Develop a Balanced Biennial Budget

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

Services Provided to: CBJ Assembly, CBJ staff and public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Implement a balanced biennial budget	100%	100%	100%	100%	100%
Meet all charter requirements	100%	100%	100%	100%	100%
Incorporate revenue enhancements, costs reductions and maintain core services	90%	90%	90%	90%	90%

Respond to Citizen Concerns and Issues in a Timely Manner

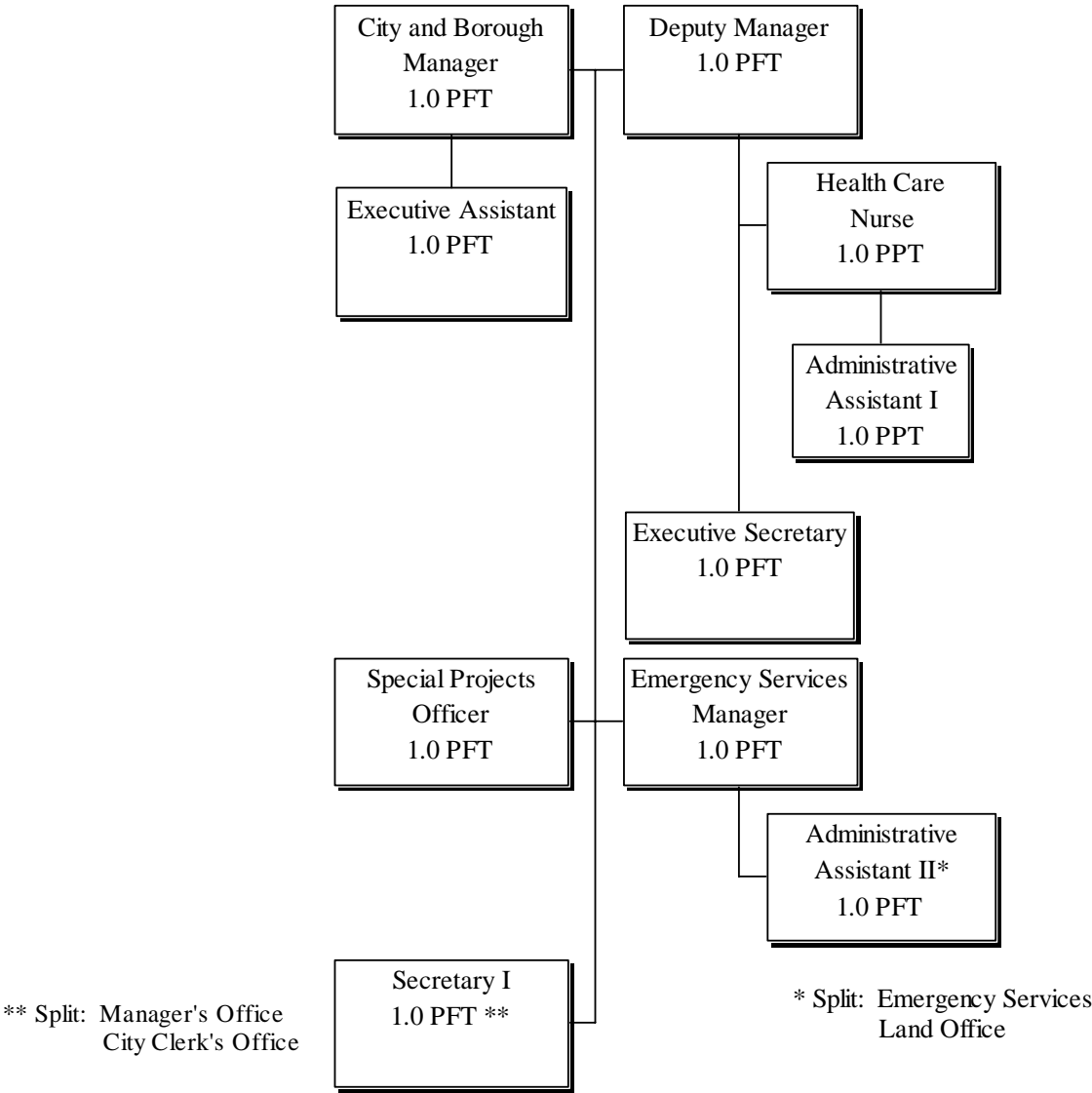
Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Respond to "Tell it to City Hall" within 2 days	95%	95%	95%	95%	95%
Respond to all e-mails and written correspondence within 5 days	95%	95%	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

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>
CLASS TITLE:						
Manager's Office:						
City and Borough Manager	1.00	\$ 118,500	1.00	\$ 125,600	1.00	\$ 125,600
Deputy City and Borough Manager	1.00	111,900	1.00	124,500	1.00	125,800
Special Projects Officer	1.00	73,600	1.00	74,700	1.00	74,700
Executive Assistant	1.00	52,300	1.00	56,700	1.00	57,600
Executive Secretary	1.00	42,700	1.00	47,300	1.00	47,800
Executive Assistant I (1)	0.50	16,600	0.50	19,200	0.50	19,900
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	209,100	-	230,000	-	238,700
Total	5.50	627,700	5.50	681,000	5.50	693,100
PRISM Project:						
Training Specialist	-	-	0.50	27,500	0.50	28,900
Administrative Assistant	-	-	0.75	27,900	0.75	28,500
Benefits	-	-	-	35,200	-	37,500
Total	-	-	1.25	90,600	1.25	94,900
Emergency Services/Public Information:						
Emergency Services Manager/Public						
Information Officer	1.00	59,300	1.00	73,000	1.00	73,600
Administrative Assistant II (2)	0.50	17,800	0.50	19,800	0.50	20,400
Benefits	-	43,900	-	50,700	-	53,100
Total	1.50	121,000	1.50	143,500	1.50	147,100
Teen Health Center:						
Health Care Nurse	0.75	45,700	0.75	53,000	0.75	53,700
Administrative Assistant I	0.55	16,400	0.55	18,400	0.55	19,300
Benefits	-	35,700	-	41,000	-	43,300
Total before increment	1.30	97,800	1.30	112,400	1.30	116,300
Increment:						
Administrative Assistant I	-	-	0.20	7,800	0.20	8,100
Benefits	-	-	-	6,500	-	6,900
Total after increment	1.30	97,800	1.50	126,700	1.50	131,300
Total Budget	8.30	\$ 846,500	9.75	\$ 1,041,800	9.75	\$ 1,066,400

(1) This position was reclassified from an Office Assistant III with no wage change for FY08.

(2) This position was reclassified from a Secretary II with no wage change for FY08.

NOTES

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CITY CLERK

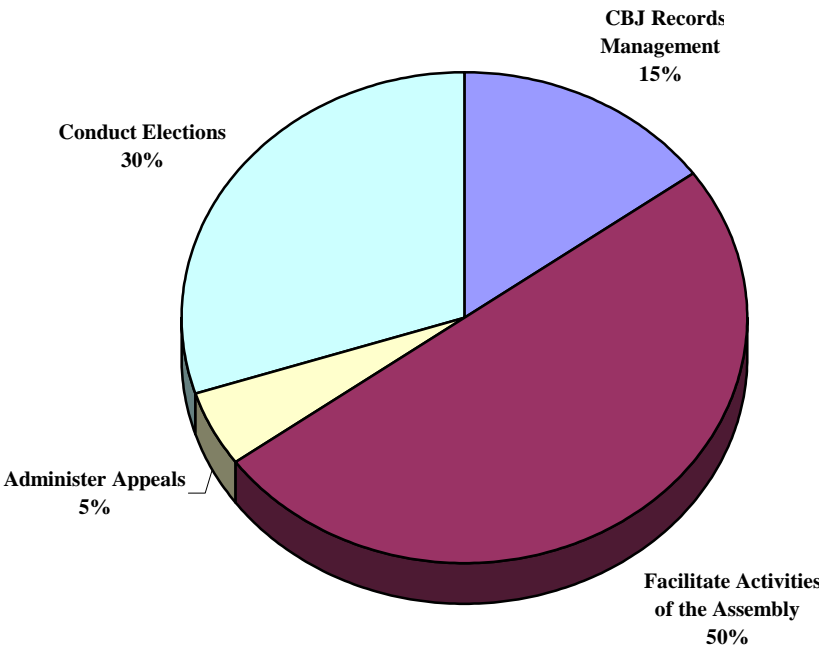
MISSION STATEMENT

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

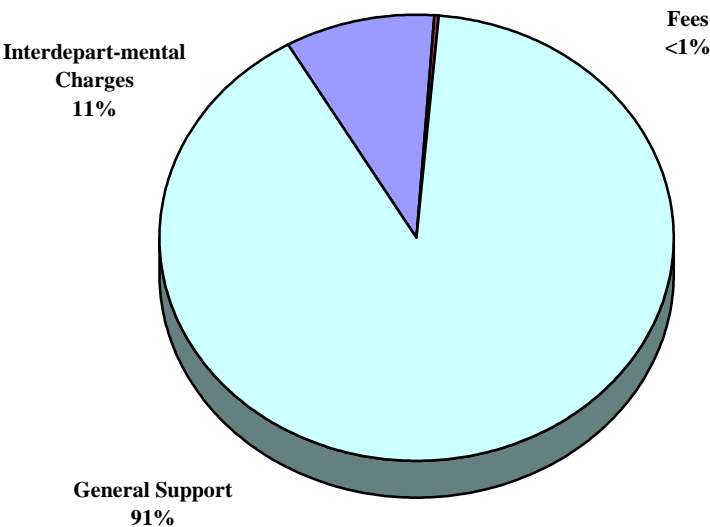
FY09 BUDGET

\$354,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	\$ 225,200	235,600	235,100	250,900	257,400
Commodities and Services	41,100	55,900	50,400	56,700	54,700
Total	266,300	291,500	285,500	307,600	312,100
Elections:					
Personnel Services	25,400	17,600	14,200	17,600	17,600
Commodities and Services	32,800	22,000	21,000	29,100	28,200
Total	58,200	39,600	35,200	46,700	45,800
Total Expenditures	324,500	331,100	320,700	354,300	357,900
FUNDING SOURCES:					
Interdepartmental Charges	46,900	49,600	49,600	33,400	33,400
Fees	800	600	300	600	600
State Shared Revenue	6,600	-	-	-	-
Support from:					
General Fund	245,200	280,900	270,800	320,300	323,900
Sales Tax Fund	25,000	-	-	-	-
Total Funding Sources	\$ 324,500	331,100	320,700	354,300	357,900
STAFFING	2.63	2.63	2.63	2.70	2.70
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Clerk and Elections are a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The City Clerk and Election's FY09 Adopted Budget is an increase of \$23,200 (7.0%) from the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$3,600 (1.0%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$15,300 (6.0%) due to health care costs.

FY10

- Personnel Services increased \$6,500 (2.4%) due to health care costs.

CITY CLERK

CORE SERVICES

Coordinate Assembly Activity

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

Services Provided to: CBJ Assembly, CBJ Staff and Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Assembly Meeting Packet available 4 days prior to meeting	50%	50%	55%	65%	75%
Advertise all meetings in the weekly newspaper ad	60%	75%	85%	90%	95%
Initial liquor license review by Assembly held within 30 days of notice to CBJ by ABC Board	70%	80%	90%	95%	95%
Notify board applicants of appointments and thank outgoing board members within one week of HRC meetings	40%	70%	70%	85%	95%

Conduct Elections

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

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

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Certify candidate nominating petitions within 24 hours	95%	100%	100%	100%	100%
Conduct uncontested election	100%	100%	100%	100%	100%

CBJ Records Management

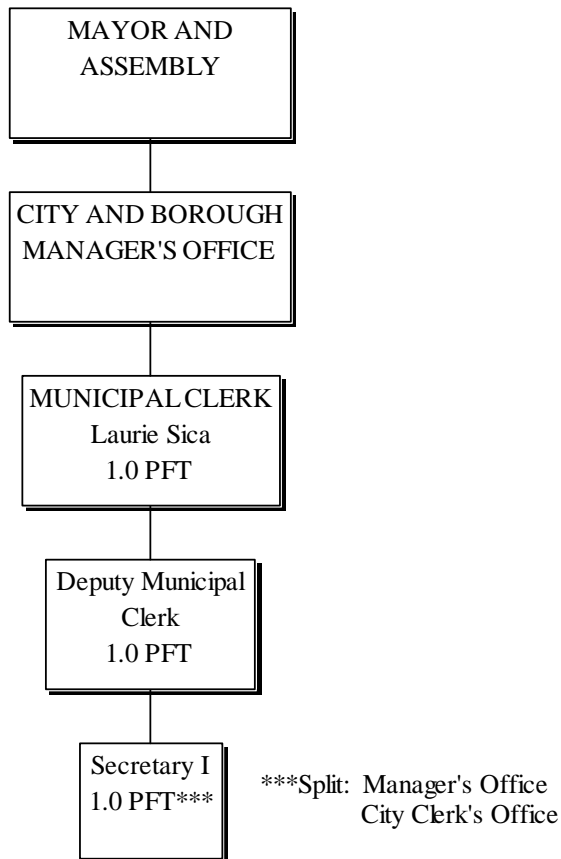
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Assembly meeting minutes posted on-line within one week of meeting	55%	70%	85%	95%	99%
Complete Master Index of Appeals and Notices of Decision	0%	10%	25%	50%	100%

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

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 78,600	1.00	\$ 80,500	1.00	\$ 81,500
Deputy Clerk	1.00	49,700	1.00	51,000	1.00	51,600
Secretary I	0.50	16,400	0.50	19,200	0.50	19,900
Clerk I	0.13	3,000	0.13	3,000	0.20	4,600
Elections	-	17,600	-	17,600	-	17,600
Overtime	-	5,700	-	6,000	-	6,000
Benefits	-	82,200	-	89,400	-	93,800
Total before amendment	2.63	\$ 253,200	2.63	\$ 266,700	2.70	\$ 275,000
Amendment (1):						
Clerk I	-	-	0.07	1,600	-	-
Benefits	-	-	-	200	-	-
Total after amendment	2.63	\$ 253,200	2.70	\$ 268,500	2.70	\$ 275,000

(1) This amendment allows for additional staffing at the Valley Absentee Voting Station, which has experienced a significant increase (50%) in the number of voters.

NOTES

This page has been left for notes.

MANAGEMENT INFORMATION SYSTEMS

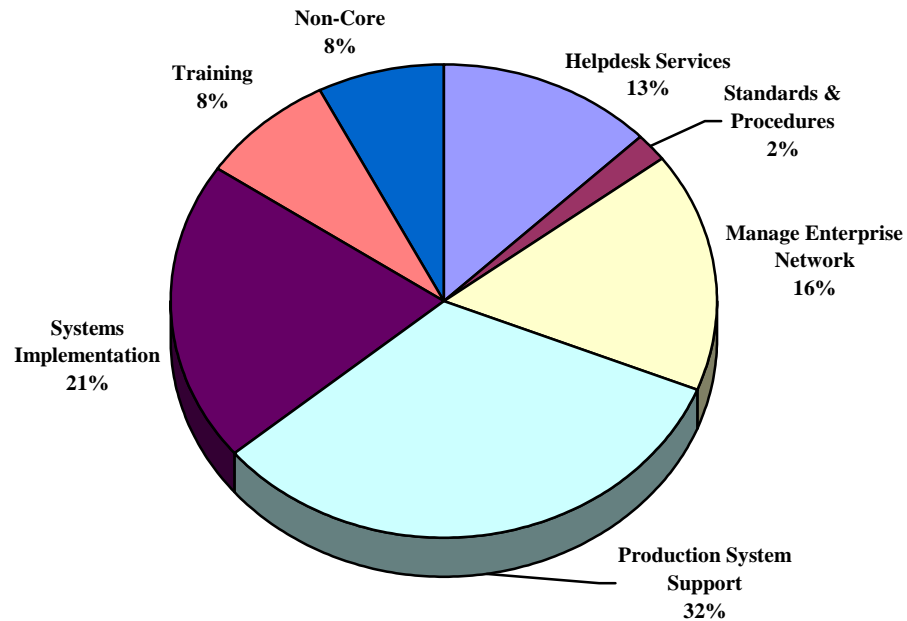
MISSION STATEMENT

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

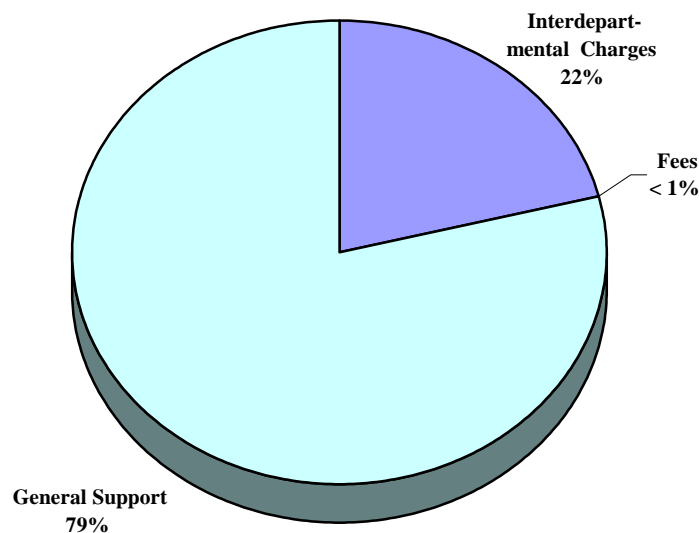
FY09 BUDGET

\$2,081,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actual	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,135,400	1,239,200	1,137,200	1,363,300	1,386,700
Commodities and Services	423,300	480,300	533,900	638,000	736,100
Capital Outlay	53,000	80,000	80,000	80,000	80,000
Total Expenditures	1,611,700	1,799,500	1,751,100	2,081,300	2,202,800
FUNDING SOURCES:					
Interdepartmental Charges	317,800	336,500	336,500	437,000	437,000
Fees	3,600	3,600	3,600	3,600	3,600
State Shared Revenue	36,100	-	-	-	-
Support from General Fund	1,254,200	1,459,400	1,411,000	1,640,700	1,762,200
Total Funding Sources	\$ 1,611,700	1,799,500	1,751,100	2,081,300	2,202,800
STAFFING	12.66	12.66	12.66	12.66	12.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Management Information System's FY09 Adopted Budget represents an increase of \$281,800 (15.7 %) over the FY08 Amended Budget. The FY10 Approved Budget is \$121,500 (5.8 %) greater than the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$124,100 (10.0%) due to increases in health care costs.
- The Contractual Services increased \$144,600 (361.5%) for services and support due to the implementation of the new financial and lands management core software (PRISM project).

FY10

- Personnel Services increased \$23,400 (1.7%) due to increases in health care cost.
- Software Maintenance increased \$96,800 (73.8%) due to the need to run both the current and new financial and lands management software during the implementation. The cost for running the old system should be eliminated after FY10.

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES

Systems Implementation

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

Services Provided to: CBJ departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of customers who rate systems development as satisfactory or better	85%	85%	85%	85%	85%
% of customers who rate technology consulting as satisfactory or better	85%	85%	85%	85%	85%

Production System Support

Includes: Systems support and batch processing

Services Provided to: CBJ departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Frequency of system unavailability events per year	10	10	5	5	5

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average duration of a network unavailability event	2 hr	1 hr	1hr	1 hr	1 hr
Frequency of network unavailability events per year	4	4	4	4	4
% facilities with adequate network capacity	90%	90%	100%	100%	100%

Helpdesk Services

Includes: Field helpdesk calls and messages

Services Provided to: CBJ departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of customers who rate helpdesk services as satisfactory or better	85%	85%	90%	90%	90%
% of technical support requests completed on time	85%	85%	85%	85%	85%

Training

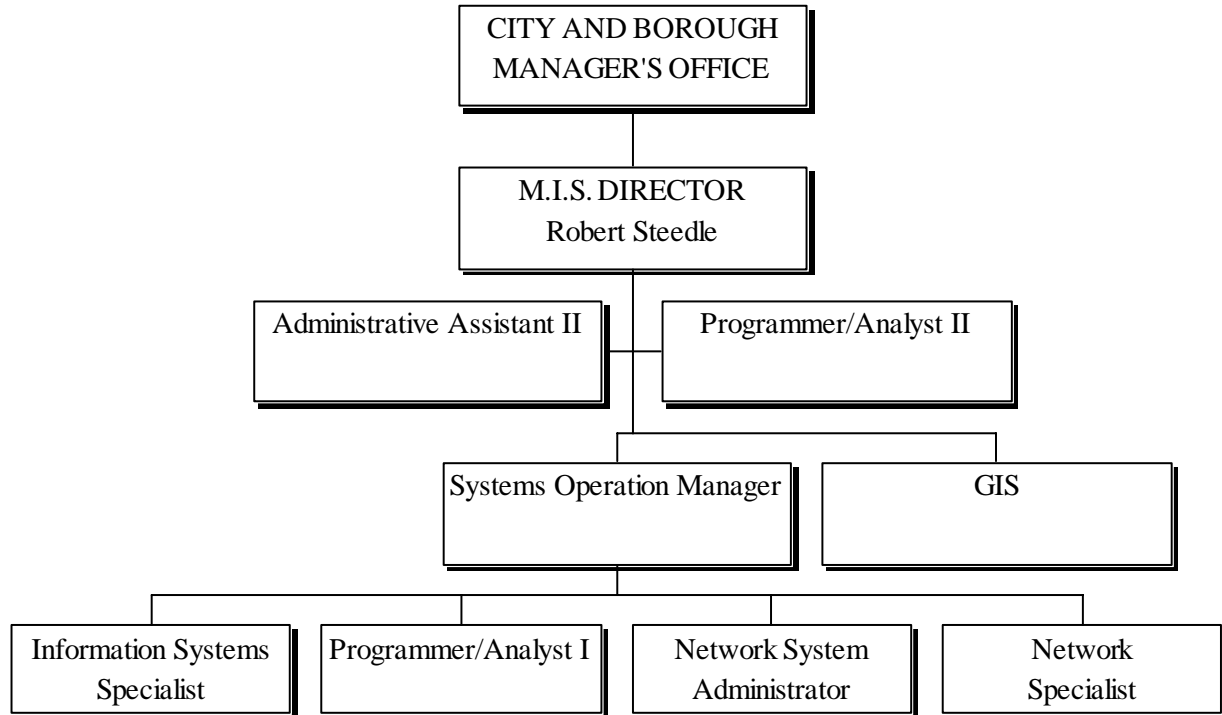
Includes: Provide scheduled computer-based and instructor-led classroom training in office productivity applications

Services Provided to: CBJ departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% customers receiving requested training per quarter	50%	80%	80%	80%	80%
% of customers who rate classroom training as satisfactory or better	75%	80%	80%	80%	80%

MANAGEMENT INFORMATION SYSTEMS

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

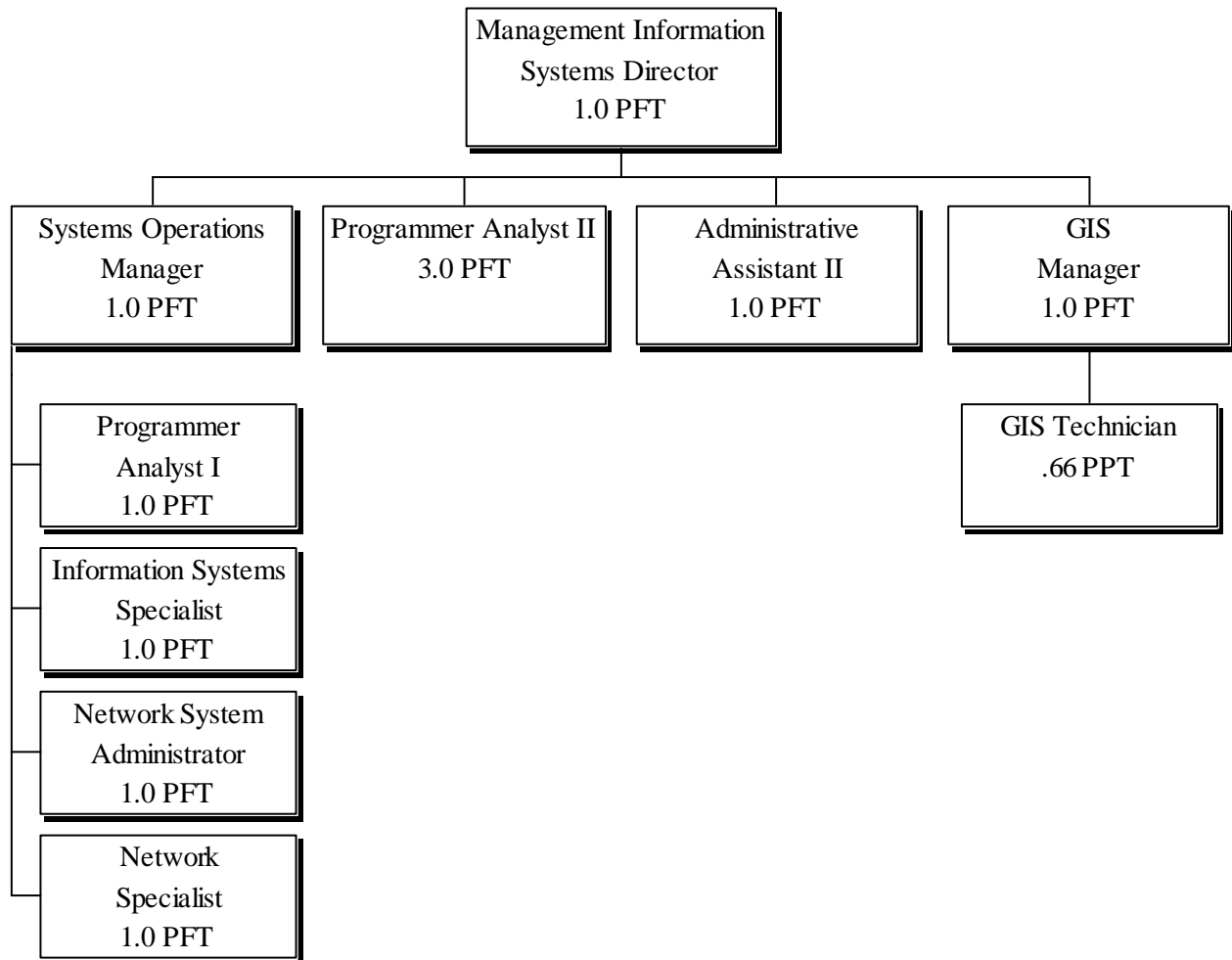
GIS Data Administration

GIS User Support

GIS Systems Development

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 95,600	1.00	\$ 105,800	1.00	\$ 108,100
Systems Operations Manager	1.00	74,000	1.00	70,400	1.00	72,800
Data Processing						
Programmer/Analyst II	4.00	291,000	4.00	298,100	4.00	298,900
Data Processing						
Programmer/Analyst I	1.00	64,600	1.00	65,600	1.00	65,600
Network Systems Administrator	1.00	70,500	1.00	71,900	1.00	73,100
Network Specialist	1.00	56,600	1.00	57,500	1.00	59,300
Information Systems Specialist	2.00	99,900	2.00	93,800	2.00	97,000
Administrative Assistant II	1.00	40,100	1.00	42,100	1.00	43,400
GIS Technician	0.66	25,600	0.66	26,800	0.66	26,800
Overtime	-	10,500	-	75,000	-	66,800
Benefits	-	423,300	-	471,400	-	490,300
Vacancy Factor	-	(12,500)	-	(15,100)	-	(15,400)
Total Budget	12.66	\$ 1,239,200	12.66	\$ 1,363,300	12.66	\$ 1,386,700

HUMAN RESOURCES

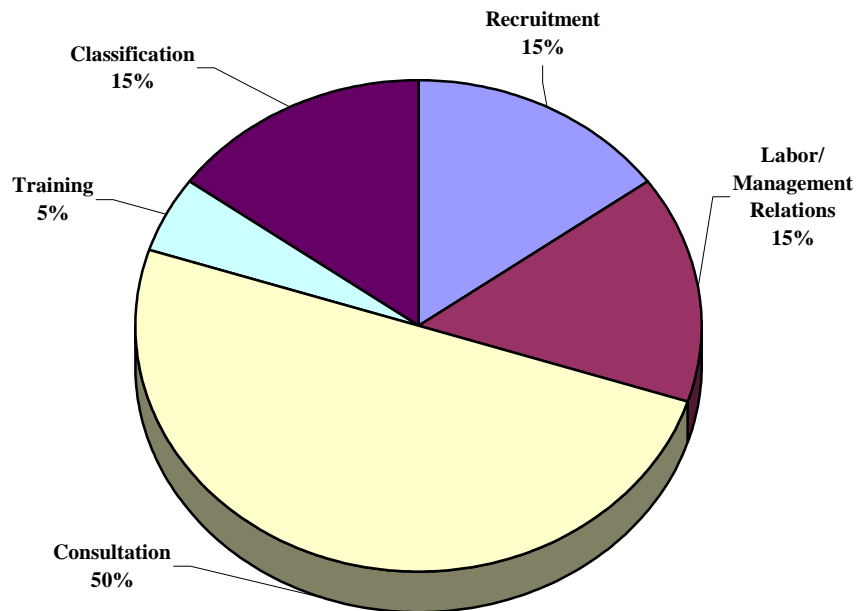
MISSION STATEMENT

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

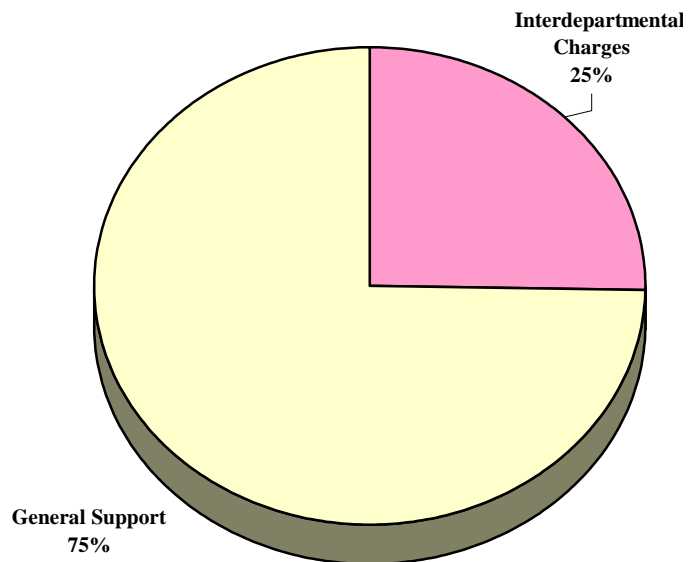
FY09 BUDGET

\$519,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actual		
EXPENDITURES:					
Personnel Services	\$ 433,300	454,400	439,800	423,200	433,200
Commodities and Services	35,000	37,600	36,400	96,100	87,300
Total Expenditures	468,300	492,000	476,200	519,300	520,500
FUNDING SOURCES:					
Interdepartmental Charges	100,900	130,800	130,800	132,200	132,200
State Shared Revenue	12,200	-	-	-	-
Fees	-	600	800	600	-
Support from General Fund	355,200	360,600	344,600	386,500	388,300
Total Funding Sources	\$ 468,300	492,000	476,200	519,300	520,500
STAFFING	5.00	4.30	4.30	4.30	4.30
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Human Resources Department's FY09 Adopted Budget represents an increase of \$27,300 (5.5%) over the FY08 Amended Budget. The FY10 Approved Budget is \$1,200 (0.2%) greater than the FY09 Adopted Budget.

The significant budgetary changes include:

During FY08, Human Resources and Risk Management came under the direction of the Human Resource's Director. The two divisions moved their offices and combined as one, sharing office space and staff. For financial purposes, they will remain in their separate funding presentation.

FY09

- Personnel Services decreased \$31,200 (-6.9%) due to relocation of cost resulting from merging the Risk Management and Human Resources Divisions.
- Rent of \$41,100 has been added to the budget because the division has been relocated to leased space.
- Recruitment was increased \$2,000 (25.0%) based on current trends.
- The Supervisor Academy training budget of \$12,000 was transferred from the Manager's Office to Human Resources.

FY10

- Personnel Services increased \$10,000 (2.4%) due to increases in health care costs.

HUMAN RESOURCES

CORE SERVICES

Recruitment and Selection

Includes: Process, Recruitment, Examination and Selection

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Number of Job Announcements Personnel staff processed	157	208	195	200	200
Number of examination and selection processes Personnel staff assisted with and/or administered	30	26	31	35	35

Labor/Management Relations

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

Services provided to: CBJ Departments

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</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

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</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

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</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

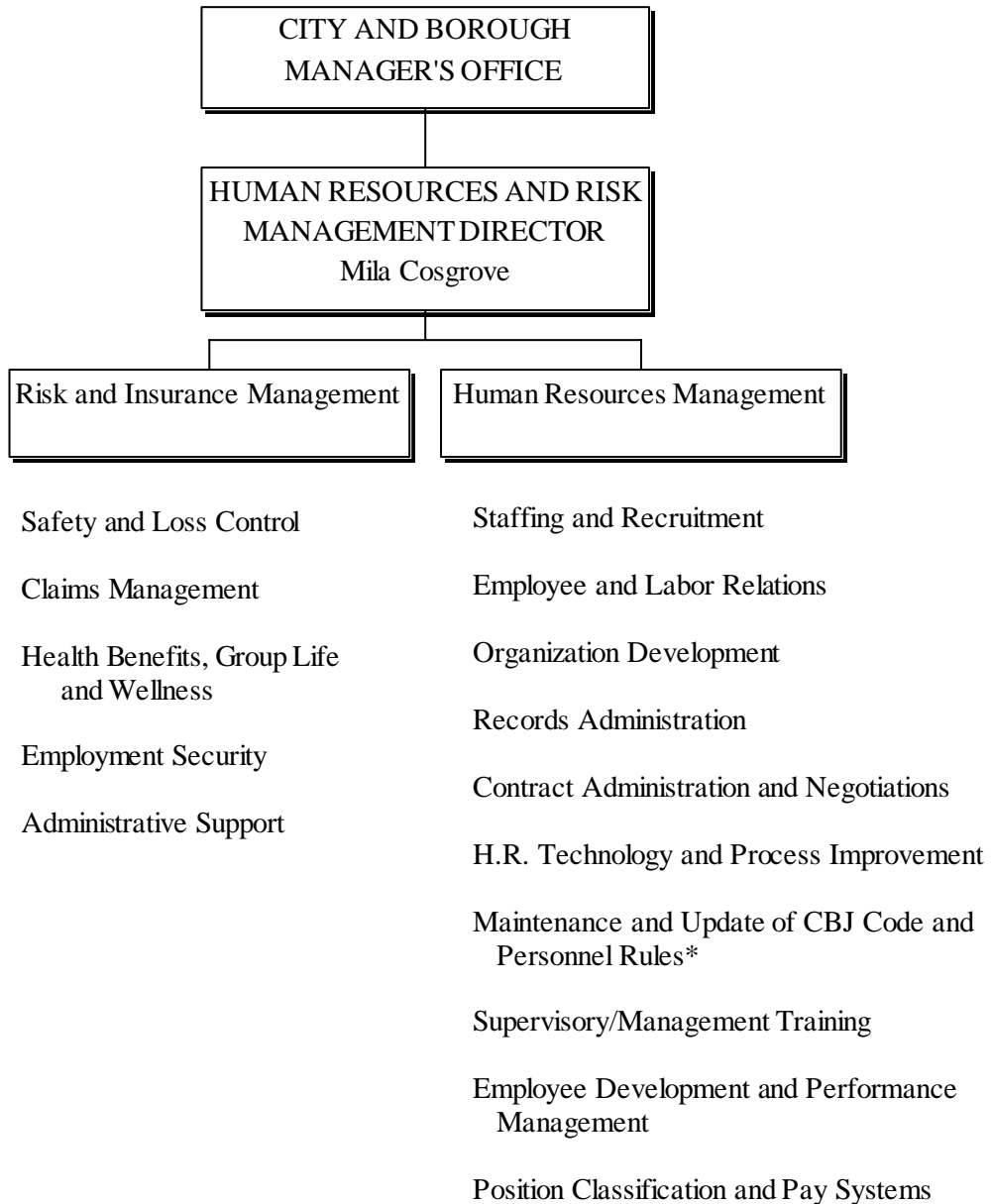
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and CBJ departments

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</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

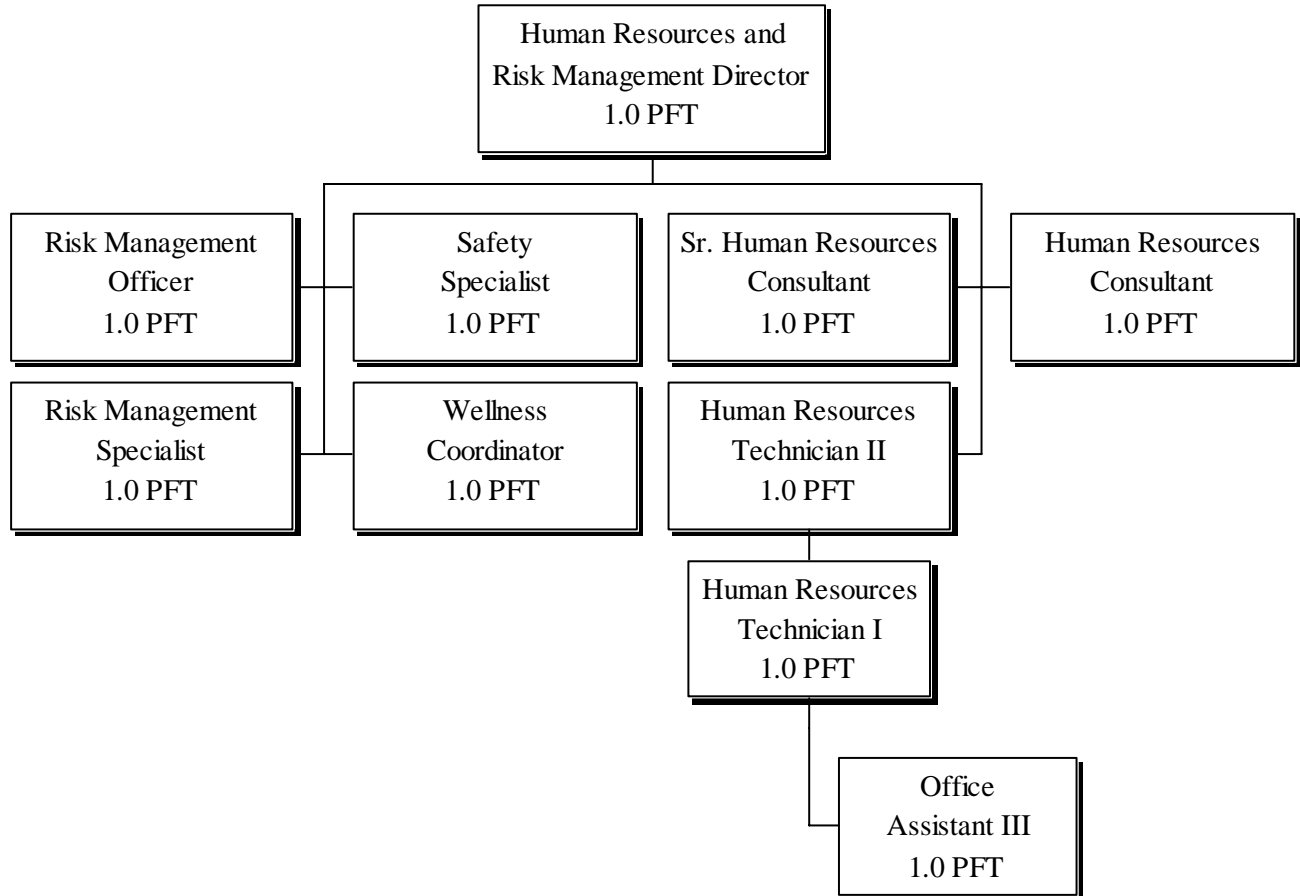
FUNCTIONAL ORGANIZATION CHART



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

HUMAN RESOURCES

STAFFING ORGANIZATION CHART



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

HUMAN RESOURCES

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Human Resources Director	1.00	\$ 98,000	0.80	\$ 88,400	0.80	\$ 88,400
Sr. Human Resources Consultant	1.00	60,700	1.00	63,700	1.00	64,200
Human Resources Consultant	1.00	56,700	1.00	58,100	1.00	58,800
Human Resources Technician	1.00	39,600	0.50	22,600	0.50	23,400
Human Resources Assistant	1.00	36,500	0.50	20,200	0.50	20,800
Office Assistant II	-	-	0.50	15,500	0.50	16,000
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	161,400	-	153,200	-	160,100
Total before amendment	5.00	454,400	4.30	423,200	4.30	433,200
Amendment (1)						
Human Resources Director	(0.20)	-	-	-	-	-
Human Resources Technician	(0.50)	-	-	-	-	-
Human Resources Assistant	(0.50)	-	-	-	-	-
Office Assistant II	0.50	-	-	-	-	-
Total after amendment	4.30	\$ 454,400	4.30	\$ 423,200	4.30	\$ 433,200

(1) The Human Resources and Risk Management Divisions combined in FY08. Staff is now shared between the two divisions.

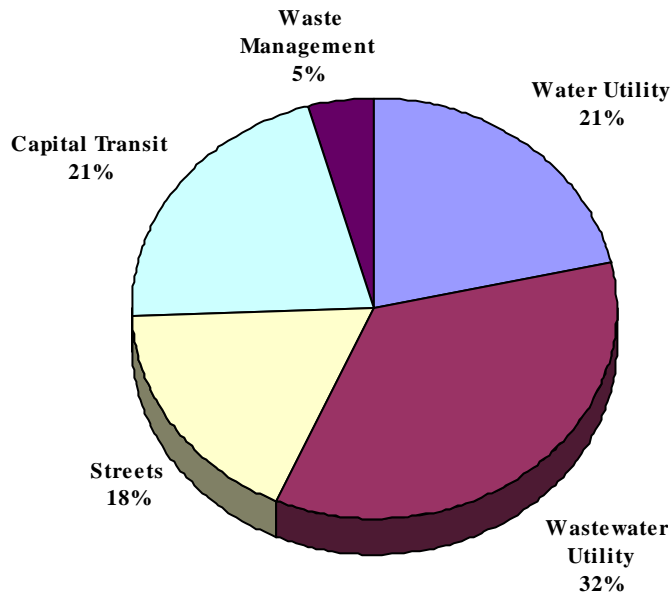
CAPITAL TRANSIT

MISSION STATEMENT

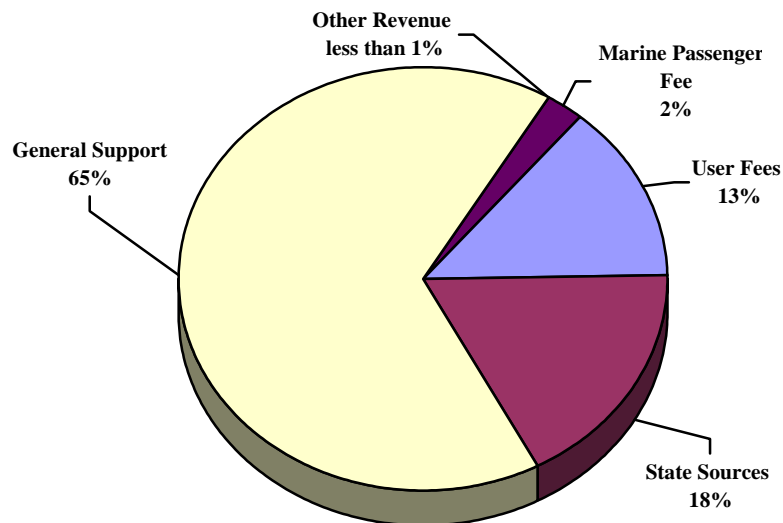
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY09 BUDGET FOR CAPITAL TRANSIT \$5,870,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,961,600	3,157,200	3,147,600	3,460,700	3,541,300
Commodities and Services	1,763,700	2,033,600	2,033,000	2,330,000	2,366,800
Capital Outlay	-	-	-	80,000	-
Support to Capital Projects	-	300,000	300,000	-	-
Total Expenditures	4,725,300	5,490,800	5,480,600	5,870,700	5,908,100
FUNDING SOURCES:					
User Fees	749,700	722,100	771,400	782,900	782,900
State Shared Revenue	84,700	-	-	-	-
State Grants	861,000	1,025,000	1,015,000	1,021,100	1,020,900
Other Revenue	300	1,500	1,500	1,500	1,500
Support from:					
Marine Passenger Fee	138,000	138,000	138,000	138,000	138,000
Roaded Service Area	3,115,800	3,246,700	3,246,700	3,860,000	3,860,000
Fund Balance (To) From	(224,200)	357,500	308,000	67,200	104,800
Total Funding Sources	\$ 4,725,300	5,490,800	5,480,600	5,870,700	5,908,100
STAFFING	35.40	35.90	35.90	35.83	35.83
FUND BALANCE	\$ 560,400	202,900	252,400	185,200	80,400

BUDGET HIGHLIGHT

The Capital Transit Department's FY09 Adopted Budget represents an increase of \$379,900 (6.9%) over the FY08 Amended Budget. The FY10 Amended Budget represents an increase of \$37,400 (0.7%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$303,500 (9.6%) due to reclassification and upgrades of bus drivers to transit operators and health care increases.
- Fuel Oil increased by \$17,000 due to continuing increase in fuel prices.
- Contractual services increased by \$86,300 due to an increase in Care-A-Van services provided to the community.
- Fleet Gasoline increased by \$189,600 due to continuing increases in gasoline prices.
- Capital outlay increased by \$80,000 due to the purchase of video cameras for the buses for safety and liability concerns.
- Support to Capital Projects decreased by \$300,000 due to no capital projects planned for FY09.

FY10

- Personnel Services increased \$80,600 (2.3%) due to health care increases.
- Capital outlay decreased by \$80,000 due to the video camera installation expected to be completed in FY09.
- Contractual services increased an additional \$30,000 for Care-A-Van services.

CAPITAL TRANSIT

CORE SERVICES

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

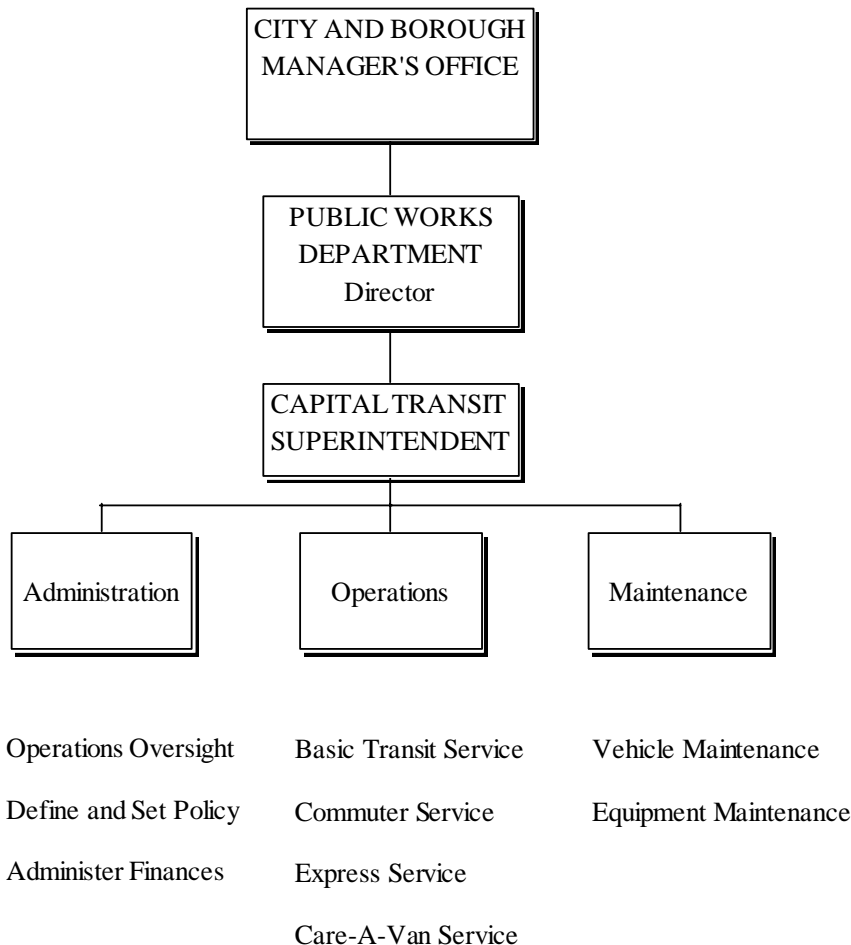
Provide Safe, Economical Public Transportation

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

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

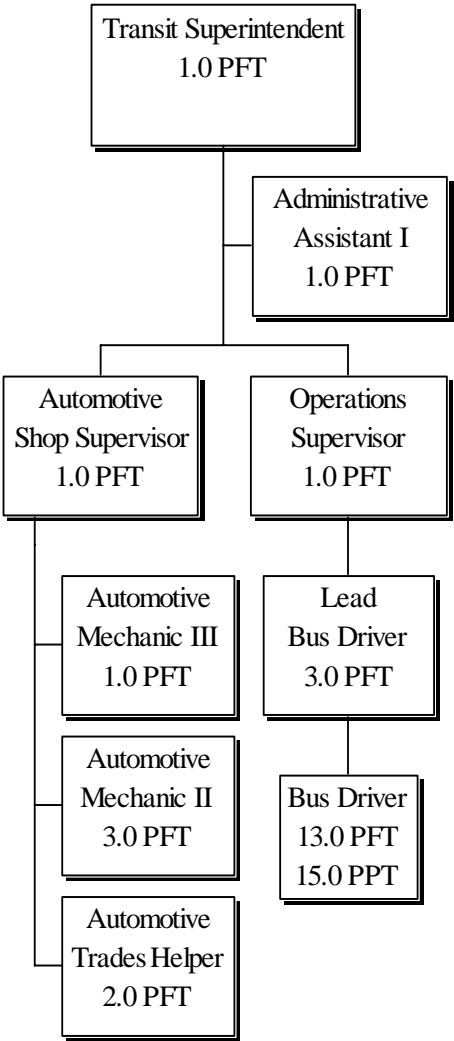
Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Annual Ridership	1,211,015	1,261,410	1,300,000	1,320,000	1,320,000
Change in annual ridership	+8%	+6.7%	+3%	+1.5%	0%
Change in cost per passenger trip	+6%	+5.3%	+10.7%	+2.7%	+7%
Change in annual revenues from fares	+4%	+6.8%	+2.9%	+1.5%	0%
Change in revenue per passenger trip	-3%	+1.7%	0%	0%	0%

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

	FY08 Amended		FY09 Adopted		FY10 Amended	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Transit Superintendent	1.00	\$ 88,200	1.00	\$ 90,900	1.00	\$ 90,900
Secretary I	1.00	37,200	1.00	38,100	1.00	38,700
Work Force	-	72,000	-	83,500	-	86,200
Benefits	-	72,100	-	75,700	-	78,600
Vacancy Factor	-	(1,900)	-	(2,000)	-	(2,000)
Total	2.00	267,600	2.00	286,200	2.00	292,400
Operations:						
Transit Operations Supervisor	1.00	69,100	1.00	76,300	1.00	76,300
Lead Transit Operator	3.00	155,300	3.00	175,400	3.00	180,500
Transit Operator (2)	22.90	1,126,900	22.83	1,226,400	22.83	1,233,600
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	74,700	-	77,400	-	77,400
Benefits	-	859,300	-	951,500	-	992,100
Vacancy Factor	-	(21,000)	-	(23,200)	-	(23,800)
Total	26.90	2,304,300	26.83	2,523,800	26.83	2,576,100
Maintenance:						
Auto Shop Supervisor	1.00	68,900	1.00	74,700	1.00	76,300
Mechanic III	1.00	60,200	1.00	65,500	1.00	66,700
Mechanic II	1.00	51,100	3.00	176,200	3.00	180,000
Mechanic I (1)	2.00	104,900	-	-	-	-
Service Technicians II	2.00	70,700	2.00	78,000	2.00	80,500
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	12,800	-	14,500	-	15,000
Benefits	-	220,000	-	245,900	-	258,600
Vacancy Factor	-	(5,400)	-	(6,200)	-	(6,400)
Total	7.00	585,300	7.00	650,700	7.00	672,800
Total Budget	35.90	\$ 3,157,200	35.83	\$ 3,460,700	35.83	\$ 3,541,300

(1) Two Mechanic I positions to be reclassified as Mechanic II.

(2) Two Transit Operator positions increased in FTE's and two Transit Operator positions decreased in FTE's.

The net result was a decrease of .07 FTE's.

NOTES

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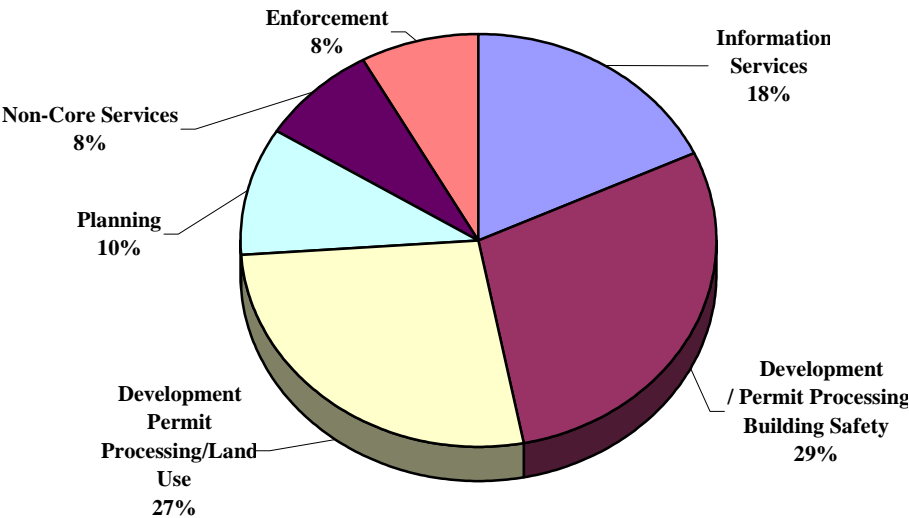
COMMUNITY DEVELOPMENT

MISSION STATEMENT

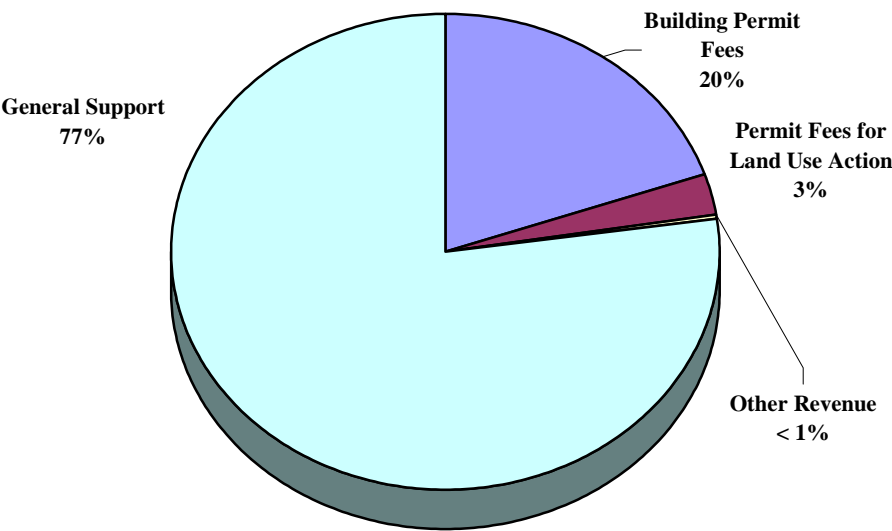
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY09 BUDGET **\$3,023,800**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 2,006,100	2,212,100	1,996,800	2,535,100	2,492,000
Commodities & Services	452,000	501,800	518,200	488,700	469,700
Capital Outlay	18,500	-	-	-	-
Total Expenditures	2,476,600	2,713,900	2,515,000	3,023,800	2,961,700
FUNDING SOURCES:					
Building Permit Fees	641,200	700,000	650,000	600,000	600,000
Permit Fees for Land Use Action	71,200	77,700	67,700	77,700	77,700
State Shared Revenues	66,000	-	-	-	-
State Grants	53,200	49,500	55,400	-	-
Other Revenue	3,300	1,500	17,800	9,800	9,800
Support from General Fund	1,641,700	1,885,200	1,724,100	2,336,300	2,274,200
Total Funding Sources	\$ 2,476,600	2,713,900	2,515,000	3,023,800	2,961,700
STAFFING	25.50	27.00	27.00	28.00	26.50
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Community Development Department (CDD) FY09 Adopted Budget is an increase of \$309,900 (11.4%) over the FY08 Amended Budget. FY10 Approved Budget is a decrease of \$62,100 (2.1%) from FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$323,000 (14.6%) due to an increase in health care rates, increases in staffing and overtime related to the implementation of the new lands management software and the addition of a Code Compliance Technician to assist the Environment/Zoning Inspector with processing code violations. The Environment/Zoning Inspector's workload has increased to the point where cases are not being processed in a timely manner, which has resulted in an increase in the number of citizen complaints.
- Building Permits revenues decreased \$100,000 (14.3%). The trend of mega-projects from previous years is expected to decline in FY09.

FY10

- Personnel Services decreased \$46,500 (1.7%) due to elimination of 1.5 FTE temporary employees in FY10 after full implementation of the lands management software.

COMMUNITY DEVELOPMENT

CORE SERVICES

Development Permit Processing

Includes: Land Use, Building Safety

Services Provided to: Public and other CBJ departments

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Land Use					
% allowable and conditional use permits heard within 40 days	41%	46%	50%	50%	50%
% allowable and conditional use permits heard within 90 days	72%	69%	90%	80%	80%
Building Safety					
Average days to issue residential building permits	35	12	10	10	10
% residential projects issued within 2 days	54%	55%	58%	58%	60%
% residential projects issued within 15 days	71%	74%	78%	78%	78%
% comments showing above average service	N/A	N/A	N/A	90%	90%
Average cost per building permit issued	\$675 for 773	\$939 for 679	\$927 for 660	\$1,100 for 650	\$1,119 for 650

Enforcement

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

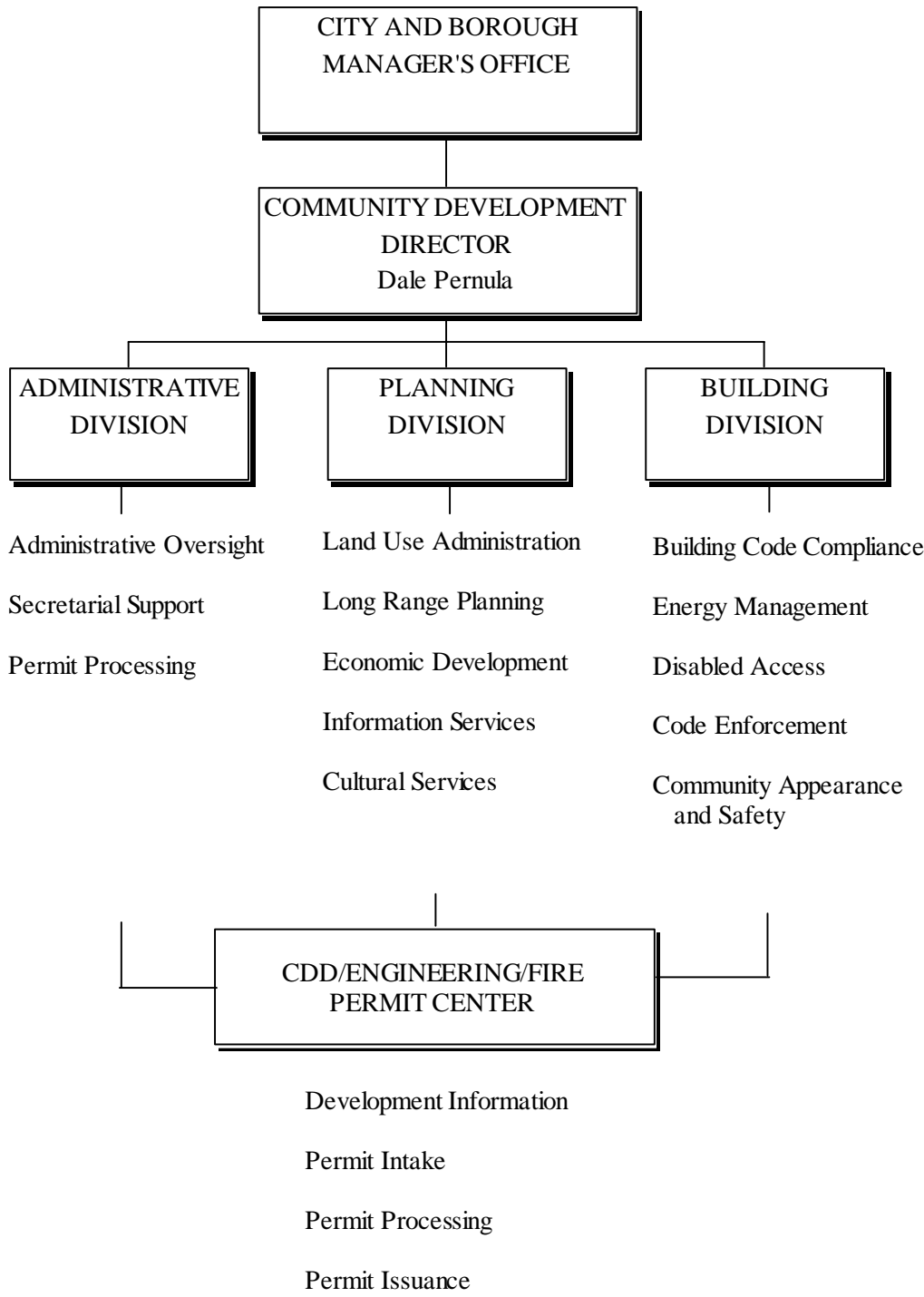
Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
% enforcement cases visited within 2 days	66%	79%	90%	90%	90%
% enforcement comments with above average service	N/A	N/A	90%	90%	90%

- N/A = not available as not measured previously.

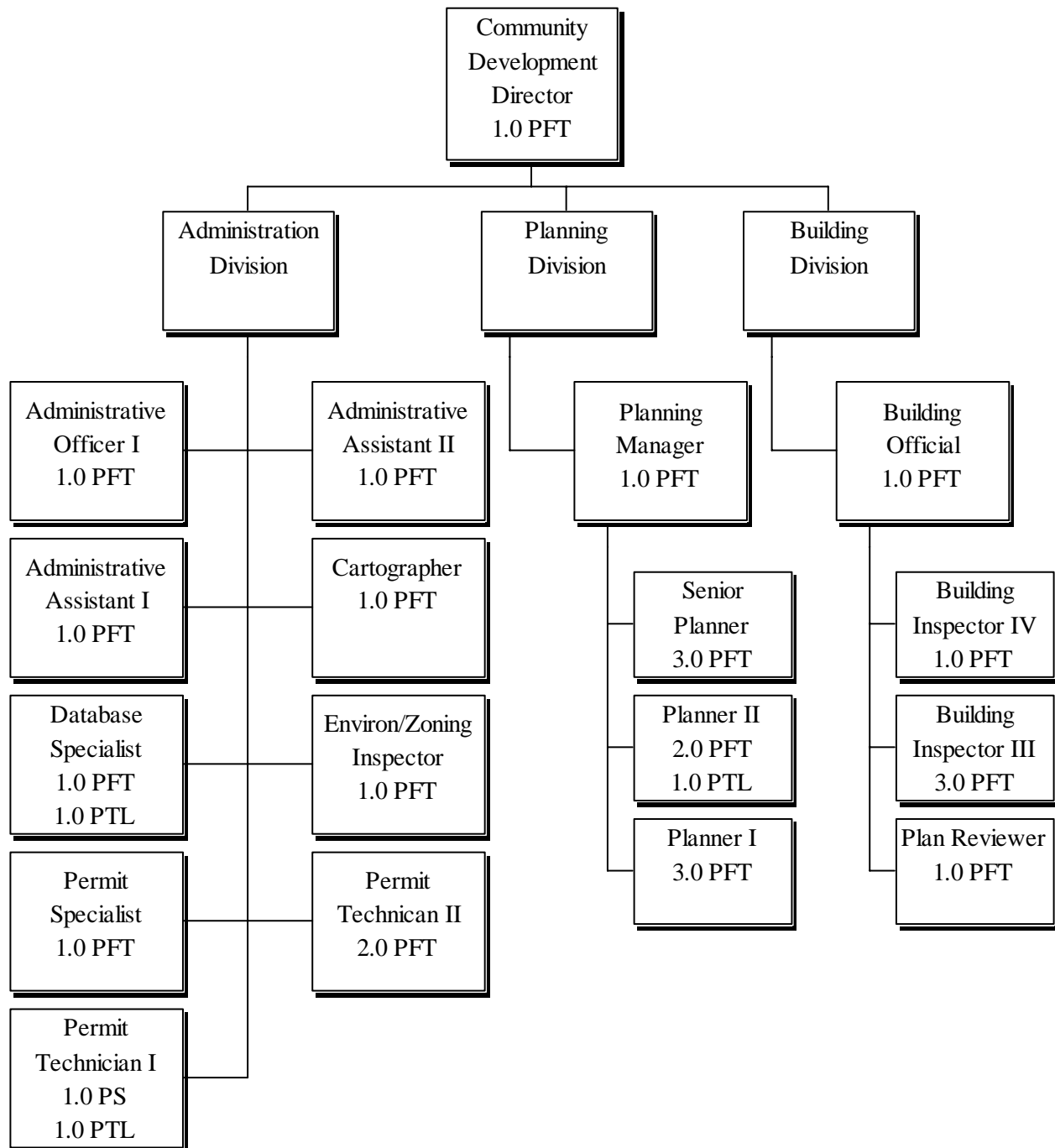
COMMUNITY DEVELOPMENT

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

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Director	1.00	\$ 99,800	1.00	\$ 109,600	1.00	\$ 110,400
Database Specialist (1)	1.00	51,400	1.50	84,300	1.00	54,700
Environment/Zoning Inspector	1.00	58,700	1.00	60,100	1.00	61,100
Permit Specialist	1.00	54,500	1.00	57,100	1.00	59,000
Cartographer	1.00	56,700	1.00	57,600	1.00	57,600
Administrative Officer I (2)	1.00	55,400	1.00	48,800	1.00	50,500
Administrative Assistant II (2)	1.00	40,500	1.00	43,800	1.00	44,300
Permit Technician I & II (1)	2.50	83,000	3.00	100,900	2.50	85,800
Administrative Assistant I (2)	1.00	34,900	1.00	32,300	1.00	33,400
Overtime	-	6,300	-	28,900	-	6,300
Benefits	-	301,600	-	355,000	-	346,400
Vacancy Factor	-	(8,400)	-	(9,700)	-	(9,000)
Total before amendment	10.50	834,400	11.50	968,700	10.50	900,500
Amendment for PRISM Project (1)						
Database Specialist	0.50	-	-	-	-	-
Permit Technician I	0.50	-	-	-	-	-
Total after amendment	11.50	834,400	11.50	968,700	10.50	900,500
Increment:						
Code Compliance Technician	-	-	1.00	42,000	1.00	43,300
Benefits	-	-	-	33,700	-	35,800
Total after amendment and increment	11.50	834,400	12.50	1,044,400	11.50	979,600
Planning Commission:						
Planning Commission Honorariums	-	17,800	-	17,800	-	17,800
Total	-	17,800	-	17,800	-	17,800
Planning:						
Planning Manager (2)	2.00	152,600	1.00	73,100	1.00	75,500
Senior Planner (2)	1.00	63,200	3.00	192,400	3.00	194,900
Planner I & II (1) & (2)	6.00	313,800	5.50	283,700	5.00	262,200
Overtime	-	8,200	-	20,600	-	11,200
Benefits	-	272,200	-	314,300	-	332,200
Vacancy Factor	-	(8,000)	-	(8,500)	-	(8,600)
Total before amendment	9.00	802,000	9.50	875,600	9.00	867,400
Amendment for PRISM Project (1)						
Planner II	0.50	-	-	-	-	-
Total after amendment	9.50	802,000	9.50	875,600	9.00	867,400

COMMUNITY DEVELOPMENT

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Building:						
Building Codes Official	1.00	76,600	1.00	80,300	1.00	83,000
Inspector II	2.00	110,900	2.00	106,800	2.00	110,300
Inspector III	1.00	50,300	1.00	62,900	1.00	64,100
Inspector IV	1.00	72,000	1.00	73,700	1.00	74,700
Plan Reviewer	1.00	56,000	1.00	58,700	1.00	60,700
Overtime	-	10,000	-	7,000	-	7,000
Benefits	-	187,800	-	213,900	-	233,800
Vacancy Factor	-	(5,700)	-	(6,000)	-	(6,400)
Total	<u>6.00</u>	<u>557,900</u>	<u>6.00</u>	<u>597,300</u>	<u>6.00</u>	<u>627,200</u>
Total Budget	<u>27.00</u>	<u>\$ 2,212,100</u>	<u>28.00</u>	<u>\$ 2,535,100</u>	<u>26.50</u>	<u>\$ 2,492,000</u>

(1) In FY08 several changes were made to accomodate the implementation of the financial and lands managment core software (PRISM). Implementation of the lands management portion of the PRISM project is expected to be completed by December 2008, therefore, PRISM staff is budgeted for only 1/2 of FY09.

(2) In FY08, Human Resources reclassified several positions. One Planning Manager and one Planner II were reclassified as Senior Planners, an Administrative Assistant II was reclassified to Adminstrative Officer I, a Secretary II position was reclassified to Administrative II and an Office Assistant III was reclassified to Administrative Assistant I.

NOTES

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EAGLECREST

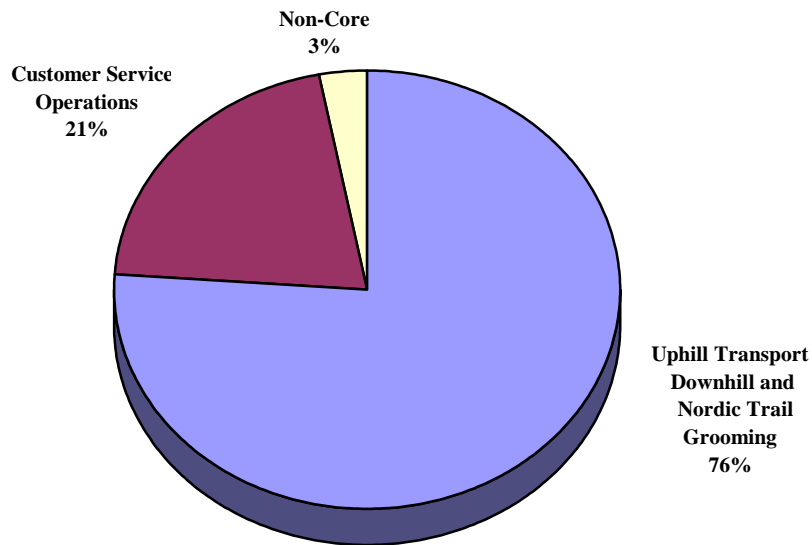
MISSION STATEMENT

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.

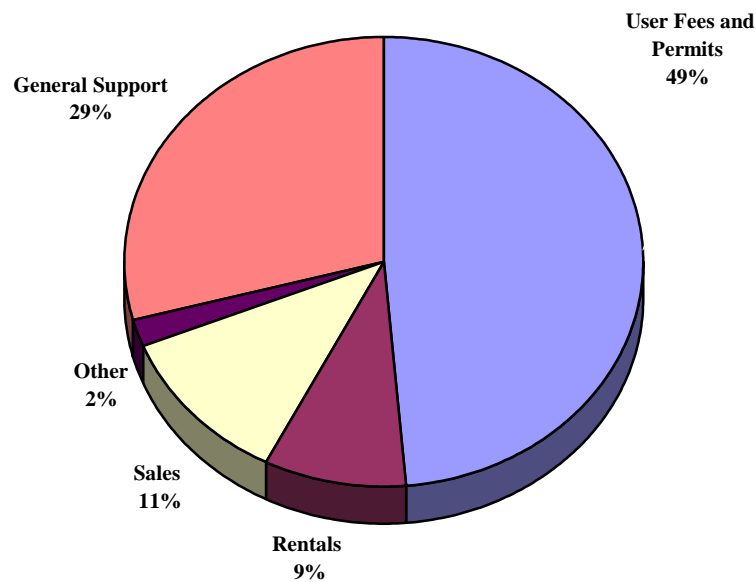
FY09 BUDGET

\$2,381,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,174,700	1,190,000	1,148,800	1,434,900	1,516,000
Commodities and Services	763,500	768,500	809,700	846,800	857,800
Reserve Contribution	70,000	75,000	75,000	100,000	100,000
Total Expenditures	2,008,200	2,033,500	2,033,500	2,381,700	2,473,800
FUNDING SOURCES:					
User Fees and Permits	950,100	900,000	1,027,200	1,170,000	1,216,800
State Shared Revenue	24,800	-	-	-	-
Rentals	215,700	195,000	178,500	211,000	219,400
Sales	241,300	245,000	235,800	273,000	286,000
Contributions	28,300	25,000	19,800	50,000	50,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	575,000	625,000	625,000	675,000	725,000
Fund Balance (To) From	(52,000)	18,500	(77,800)	(22,300)	(48,400)
Total Funding Sources	\$ 2,008,200	2,033,500	2,033,500	2,381,700	2,473,800
STAFFING	26.70	26.23	26.23	27.01	27.01
FUND DEFICIT	\$ (812,300)	(830,800)	(734,500)	(712,200)	(663,800)

BUDGET HIGHLIGHTS

The Eaglecrest FY09 Adopted Budget represents an increase of \$348,200 (17.1%) over the FY08 Amended Budget. The FY10 Approved Budget represents an increase of \$92,100 (4.0%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel costs increased by \$244,900 (20.6%) due to the increase of a marketing position from 0.5 FTE to 1.0 FTE, and health care cost increases.
- Contributions to the equipment replacement reserve increased by \$25,000 (33.3%) based on anticipated needs for equipment replacement.
- Fleet Gasoline costs increased by \$34,600 (47.1%) due to continuing increases of diesel and gasoline prices.

FY10

- Personnel costs increased by \$81,100 (5.7%) due to health care cost increases.

EAGLECREST

CORE SERVICES

Winter and Summer Recreational Opportunities

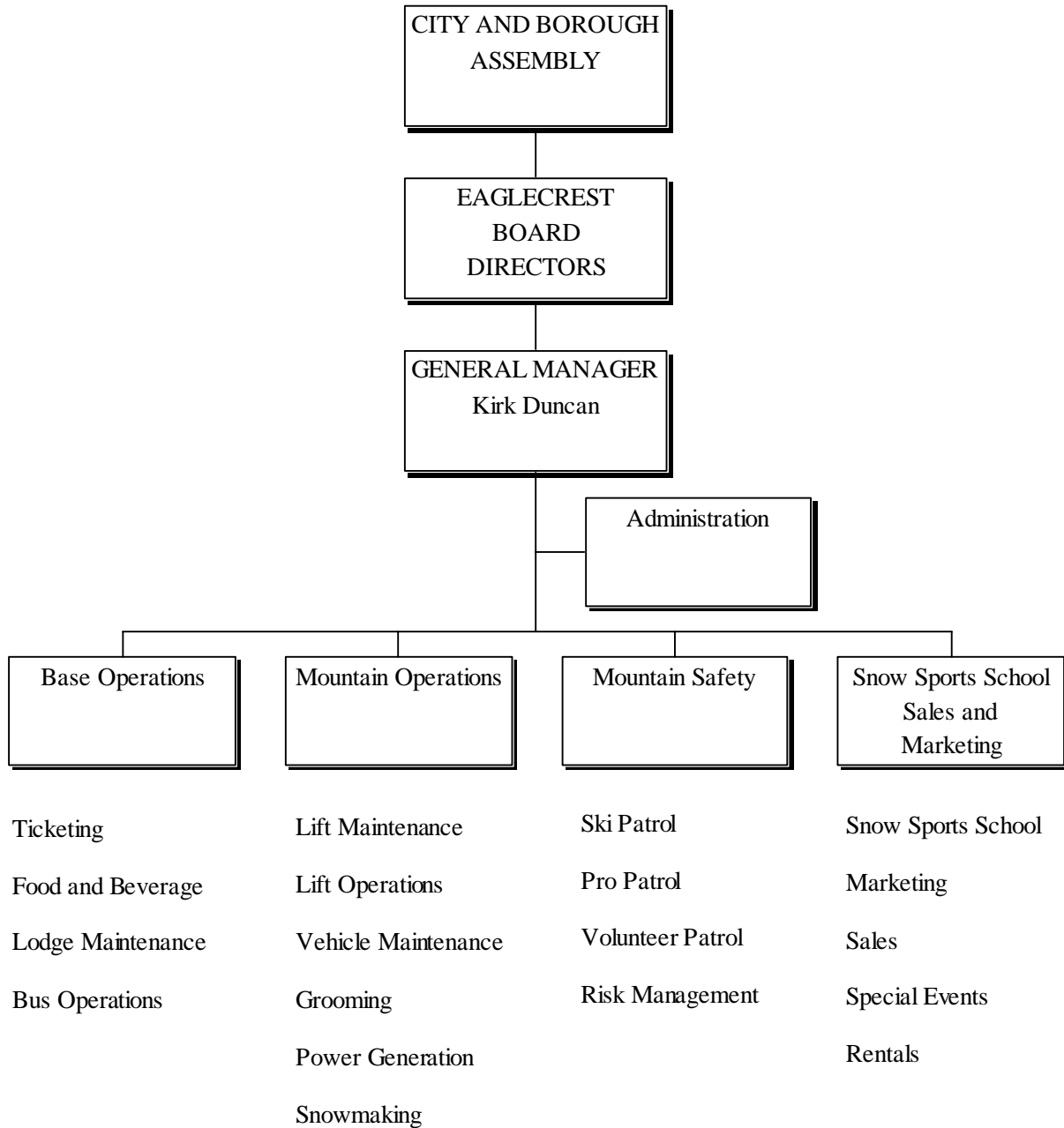
Includes: Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

Services Provided to: Juneau residents and visitors

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Days of winter operation	58	103	87	94	94
Season passes sold	1,750	1,793	2,062	2,270	2,385
Adult	905	992	1,113	1,200	1,250
Junior/Senior	495	492	507	600	625
Child	245	222	328	350	375
Preschool	105	87	114	120	135
Day tickets sold	9,500	12,104	11,500	12,500	13,000
Total winter visits	41,000	44,378	48,616	53,360	55,930
Total winter revenue	\$1,018,493	\$1,437,094	\$1,512,902	\$1,704,000	\$1,840,000
Revenue per visit	\$24.84	\$32.38	\$31.12	\$31.93	\$32.90
Revenue per operating day	\$17,560	\$13,952	\$17,390	\$18,128	\$19,574
Total lessons sold	\$55,661	\$122,638	\$120,158	\$130,000	\$140,000
Total equipment rentals sold	\$73,366	\$132,947	\$131,744	\$155,000	\$165,000
Total food service sales	\$105,888	\$192,973	\$172,169	\$190,000	\$205,000
Total mid week school program lessons	1,375	1,475	1,550	1,650	1,750

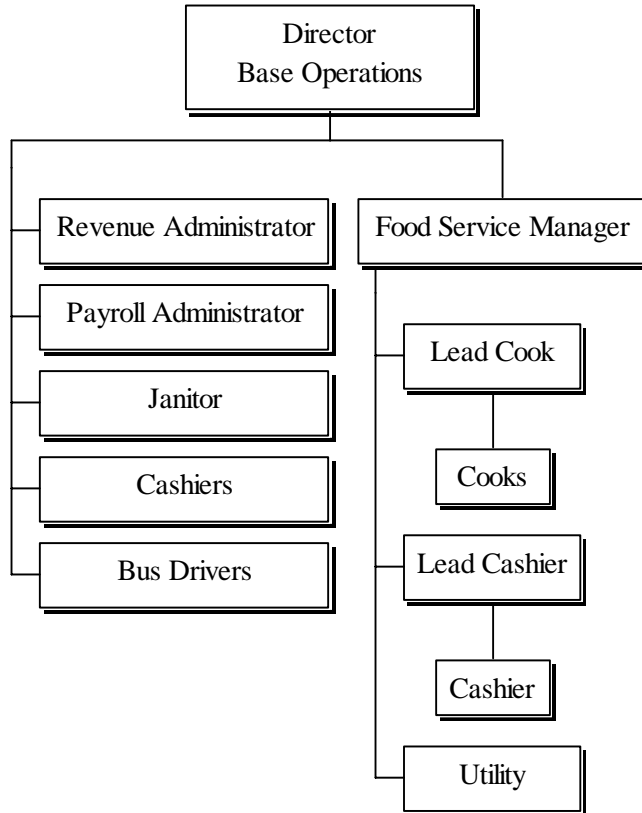
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



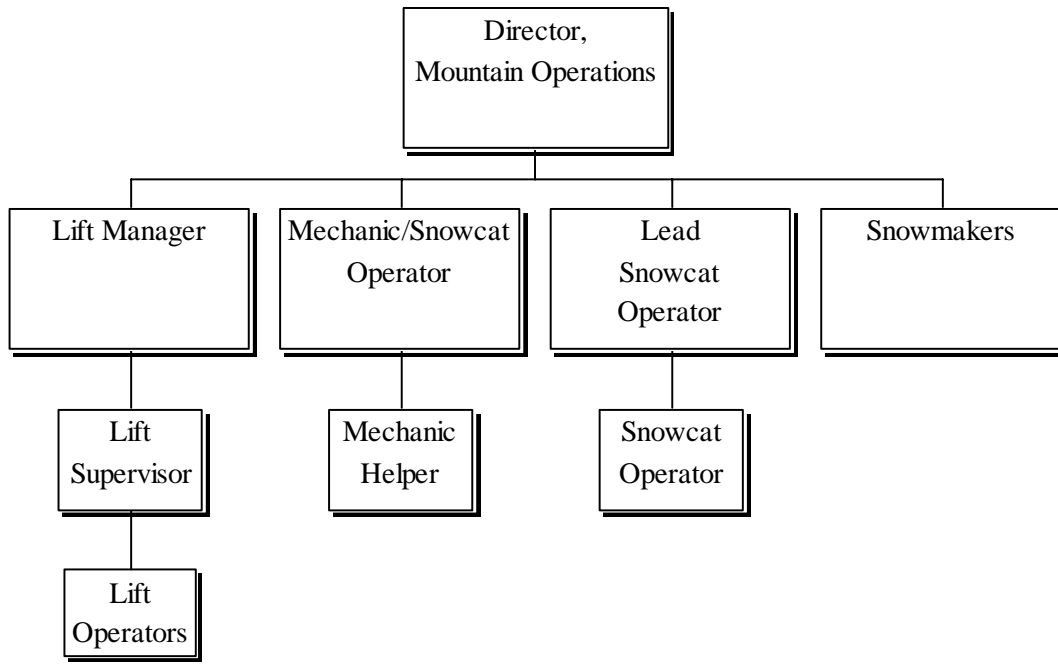
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

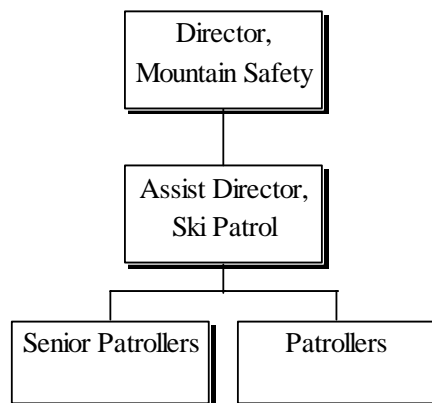


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



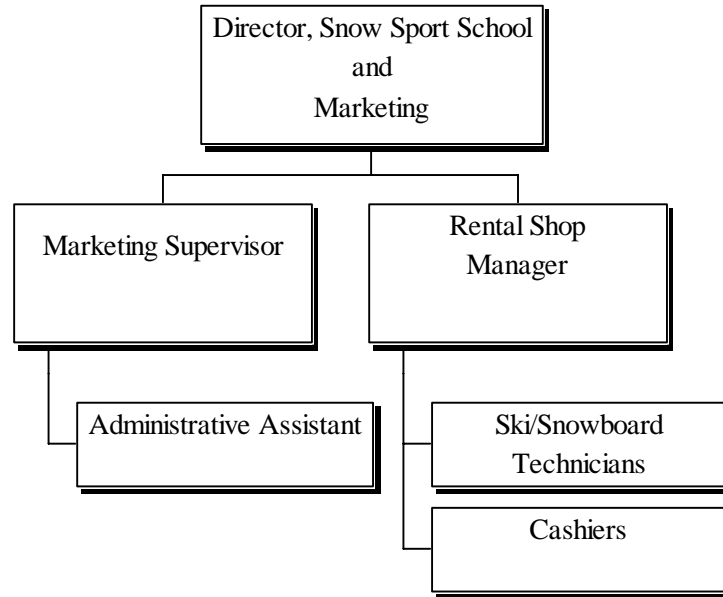
MOUNTAIN SAFETY



EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



EAGLECREST

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	\$ 81,100	1.00	\$ 91,500	1.00	\$ 94,300
Director, Mountain Operations	1.00	56,000	1.00	60,300	1.00	62,100
Director, Mountain Safety	0.50	24,500	0.50	30,600	0.50	31,500
Director, Snow Sports School, Sales & & Marketing	0.75	38,600	0.80	47,500	0.80	48,900
Manager, Revenue & Base Ops	1.00	39,500	1.00	45,800	1.00	47,100
Office Assistant	0.29	7,700	-	-	-	-
Overtime	-	-	-	-	-	4,200
Benefits	-	175,700	-	194,200	-	200,000
Total	4.54	423,100	4.30	469,900	4.30	488,100
Ski Patrol:						
Assistant Director, Ski Patrol	0.41	13,600	0.52	20,600	0.52	21,100
Senior Patrollers	1.23	35,900	1.04	36,700	1.04	37,800
Patrollers	0.72	18,400	1.63	52,700	1.63	55,900
Overtime	-	-	-	2,400	-	-
Benefits	-	23,500	-	56,200	-	60,200
Total	2.36	91,400	3.19	168,600	3.19	175,000
Lift Operations:						
Lift Manager	1.00	43,700	1.00	46,800	1.00	48,200
Supervisor	1.00	35,400	1.00	37,500	1.00	38,600
Lift Operators	3.25	69,200	4.14	103,300	4.14	110,400
Overtime	-	-	-	-	-	10,400
Benefits	-	55,900	-	64,900	-	72,500
Total	5.25	204,200	6.14	252,500	6.14	280,100
Mountain Maintenance:						
Mechanic/Snowcat Operator	1.00	43,500	1.00	45,700	1.00	47,200
Mechanic Helper	0.46	14,700	0.50	18,500	0.50	19,000
Lead Snowcat Operator	0.42	13,600	0.42	16,300	0.42	16,800
Snowcat Operator	0.38	11,600	0.62	24,500	0.62	25,200
Overtime	-	-	-	9,100	-	9,600
Benefits	-	38,300	-	57,000	-	59,500
Total	2.26	121,900	2.54	171,100	2.54	177,300
Lodge Operations:						
Revenue Administrator	0.48	13,500	0.48	15,000	0.48	15,500
Cashiers	0.95	19,800	0.43	10,800	0.43	10,400
Bus Drivers	0.63	14,600	1.05	26,400	1.05	28,700
Janitor	0.43	11,300	0.40	10,000	0.40	10,900
Benefits	-	10,900	-	6,000	-	6,100
Total	2.49	\$ 70,100	2.36	\$ 68,200	2.36	\$ 71,600

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Snow Sports School:						
Assistant Director, Snow Sports	0.48	\$ 15,000	0.47	\$ 16,000	0.47	\$ 16,500
Administrative Assistant	0.29	7,800	0.30	8,600	0.30	8,900
Senior Instructors	0.29	7,500	0.27	9,500	0.27	9,800
Instructors	2.50	59,800	1.96	49,500	1.96	52,500
Benefits	-	11,500	-	8,000	-	8,500
Total	3.56	101,600	3.00	91,600	3.00	96,200
Food Service:						
Supervisor	0.40	13,700	0.40	18,000	0.40	18,500
Lead Cook	0.33	9,000	0.33	12,000	0.33	12,400
Cooks	0.52	12,800	0.52	16,000	0.52	16,500
Lead Cashier	0.28	6,900	0.28	9,000	0.28	9,300
Cashier	0.27	5,600	0.27	7,600	0.27	7,800
Utility	0.26	5,500	0.26	5,500	0.26	5,700
Overtime	-	-	-	-	-	1,500
Benefits	-	7,900	-	17,600	-	18,100
Total	2.06	61,400	2.06	85,700	2.06	89,800
Ski Rental Shop:						
Rental Shop Manager	0.48	16,500	-	-	-	-
Ski Technicians	0.82	19,300	1.15	29,600	1.15	30,700
Bootfitters	0.88	18,300	-	-	-	-
Cashiers	0.43	9,000	0.42	10,500	0.42	10,800
Overtime	-	-	-	-	-	600
Benefits	-	9,000	-	3,900	-	4,200
Total	2.61	72,100	1.57	44,000	1.57	46,300
Marketing:						
Supervisor, Marketing	0.43	13,500	1.00	31,200	1.00	32,100
Administrative Assistant	0.38	9,200	0.56	14,000	0.56	14,500
Benefits	-	4,900	-	25,300	-	31,600
Total	0.81	27,600	1.56	70,500	1.56	78,200
Snowmaking:						
Snowmakers	0.29	9,000	0.29	8,500	0.29	8,500
Overtime	-	-	-	3,200	-	3,700
Benefits	-	900	-	1,100	-	1,200
Total	0.29	9,900	0.29	12,800	0.29	13,400
Total Budget	26.23	\$ 1,183,100	27.01	\$ 1,434,900	27.01	\$ 1,516,000

NOTES

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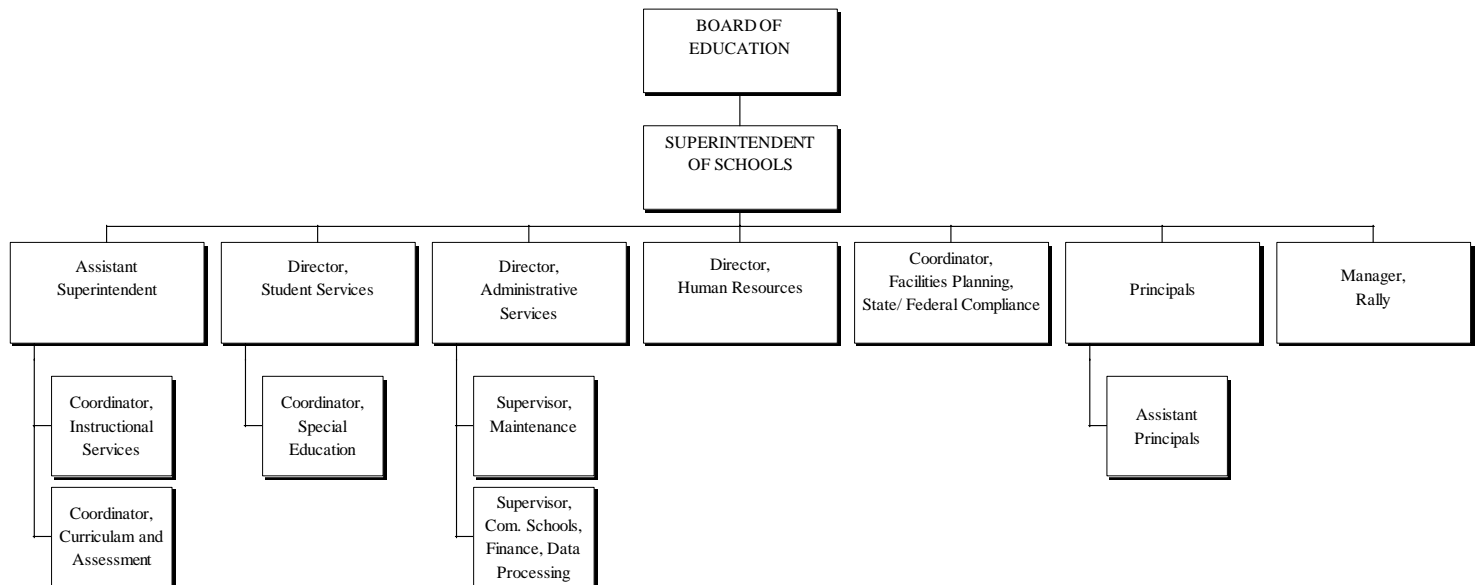
EDUCATION

MISSION STATEMENT

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

FY09 BUDGET

\$83,865,100



EDUCATION

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 45,453,900	57,662,800	57,576,300	60,908,100	62,440,300
Commodities and Services	5,636,600	6,448,900	6,235,300	6,281,900	6,281,900
Support To Education:					
Special Revenue	218,000	518,900	518,900	297,100	297,100
Other	42,700	74,200	74,200	383,200	583,200
Total Expenditures	51,351,200	64,704,800	64,404,700	67,870,300	69,602,500
Education - Special Revenue					
Personnel Services	1,194,400	1,500,800	1,500,800	1,347,600	1,347,600
Commodities and Services	3,313,400	3,123,600	3,123,600	3,950,100	3,954,100
Total Expenditures	4,507,800	4,624,400	4,624,400	5,297,700	5,301,700
Education - Other					
Other Special Revenue	6,563,500	7,699,400	7,699,400	7,698,900	7,698,900
Other (Student Activities)	1,983,200	2,818,200	2,818,200	2,983,200	3,183,200
Support To Education:					
Special Revenue	17,800	14,500	14,500	15,000	15,000
Total Expenditures	8,564,500	10,532,100	10,532,100	10,697,100	10,897,100
Total Education Expenditures	64,423,500	79,861,300	79,561,200	83,865,100	85,801,300
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	29,054,700	25,766,500	25,766,500	31,456,800	33,146,300
State Contribution for PERS/TRS	-	11,277,200	11,277,200	11,277,200	11,277,200
State	460,200	3,376,600	3,376,600	-	-
State Energy Relief Grant	-	729,700	729,700	-	-
Federal	223,700	200,000	200,000	200,000	200,000
Other	138,400	130,000	130,000	140,000	140,000
General Fund Support	21,481,900	22,514,000	22,514,000	24,132,000	24,839,000
Fund Balance (To) From	(7,700)	710,800	410,700	664,300	-
Total Operating Funding Sources	\$ 51,351,200	64,704,800	64,404,700	67,870,300	69,602,500

EDUCATION

COMPARATIVES, CONTINUED

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Funding Sources, continued:					
Education - Special Revenue					
State	\$ 2,027,600	2,013,600	2,013,600	2,560,000	2,560,000
Federal	436,500	420,000	420,000	679,000	679,000
User Fees	1,368,400	1,413,400	1,413,400	1,506,600	1,506,600
Support from Education:					
Operating Fund	218,000	518,900	518,900	297,100	297,100
Other	17,800	14,500	14,500	15,000	15,000
General Fund Support	207,000	261,000	261,000	240,000	244,000
Fund Balance (To) From	232,500	(17,000)	(17,000)	-	-
Total Special Revenue					
Funding Sources	4,507,800	4,624,400	4,624,400	5,297,700	5,301,700
Education - Other Special Revenue					
State	433,500	359,300	359,300	359,300	359,300
Federal	5,734,600	7,342,600	7,342,600	7,342,600	7,342,600
Other	416,200	12,000	12,000	12,000	12,000
Support from Education Operating					
Fund	24,500	-	-	-	-
Fund Balance (To) From	(27,500)	-	-	-	-
Total Other Funding Sources	6,581,300	7,713,900	7,713,900	7,713,900	7,713,900
Education - Other (Student Activities)					
Student Activities Fundraising	1,786,900	2,544,000	2,544,000	2,235,000	2,035,000
Support from Education Operating					
Fund	18,200	74,200	74,200	383,200	583,200
General Fund Support	-	-	-	165,000	365,000
Roaded Service Area Support	200,000	200,000	200,000	200,000	200,000
Fund Balance From	(21,900)	-	-	-	-
Total Student Activites					
Funding Sources	1,983,200	2,818,200	2,818,200	2,983,200	3,183,200
Total Education Funding Sources	\$ 64,423,500	79,861,300	79,561,200	83,865,100	85,801,300
STAFFING	707.25	649.37	732.52	740.22	740.22
FUND BALANCE:					
Education - Operating	\$ 3,411,200	2,700,400	3,000,500	2,336,200	2,336,200
Education - Special Revenue/Other	874,000	891,000	891,000	891,000	891,000

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

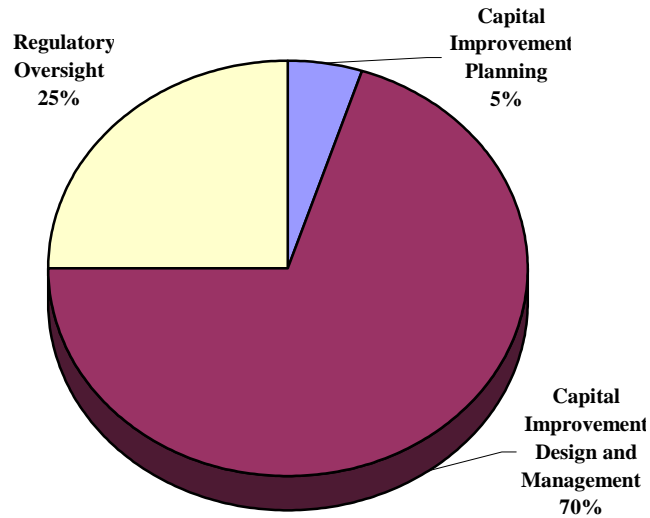
MISSION STATEMENT

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

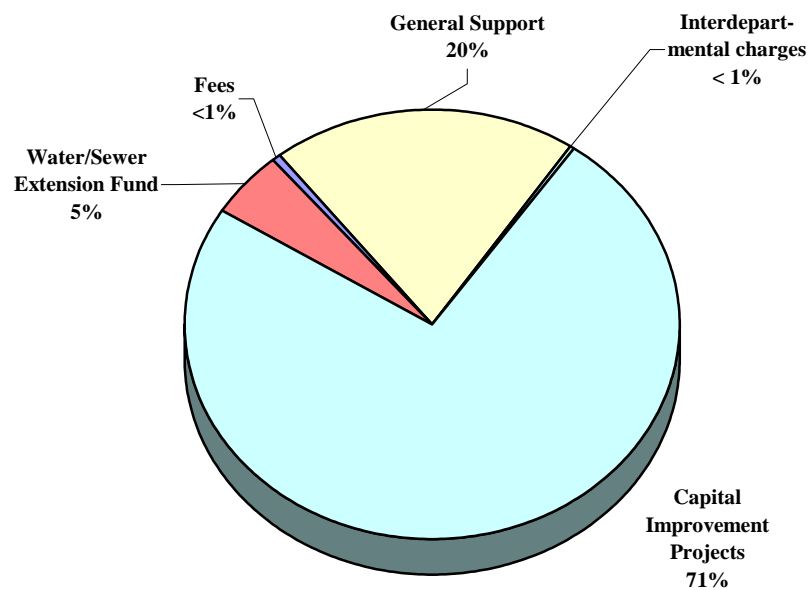
FY09 BUDGET

\$4,158,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Proposed	Proposed
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,232,700	3,539,600	1,260,300	3,757,300	3,849,400
Commodities & Services	319,600	349,500	322,000	356,200	369,700
Capital Outlay	41,200	49,000	49,500	45,000	45,000
Total Expenditures	1,593,500	3,938,100	1,631,800	4,158,500	4,264,100
FUNDING SOURCES:					
Fees	17,508	18,000	17,000	17,500	17,500
State Shared Revenue	98,200	-	-	-	-
Interdepartmental charges:					
General Engineering	7,000	7,400	7,400	11,200	11,200
Support from:					
General Fund	385,892	666,700	453,000	811,600	853,600
Capital Improvement Projects	796,000	2,902,300	850,200	2,975,100	3,035,400
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	148,900	203,700	164,200	203,100	206,400
Total Funding Sources	\$ 1,593,500	3,938,100	1,631,800	4,158,500	4,264,100
STAFFING	29.44	37.42	37.42	37.62	37.62
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

Engineering's FY09 Adopted Budget represents an increase of \$220,400 (5.6%) over the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$105,600 (2.5%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$217,700 (6.2%) primarily due to restructuring of the Administrative job classifications, the increase in work-week hours for some salaried employees and increases in health care.
- Travel and Training costs increased \$11,700 (29.7%) due to an increase in budgeted travel costs in capital improvement projects, which will be born by the projects themselves.
- Services and Charges increased \$14,000 (5.6%) primarily due to an increase in the full cost allocation.
- Supplies decreased \$19,000 (31.6%) due to a reduction in anticipated Minor Equipment purchase for capital improvement projects.

ENGINEERING

BUDGET HIGHLIGHT, CONTINUED

FY10

There are no significant changes in FY10.

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>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of capital improvement projects that gain approval without being part of the six-year CIP plan	5%	3%	5%	5%	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost	80%	70%	85%	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>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of projects on schedule each year	95%	99%	99%	95%	95%
% of projects w/ expenditures <= appropriations each year	95%	97%	97%	95%	95%

Regulatory oversight

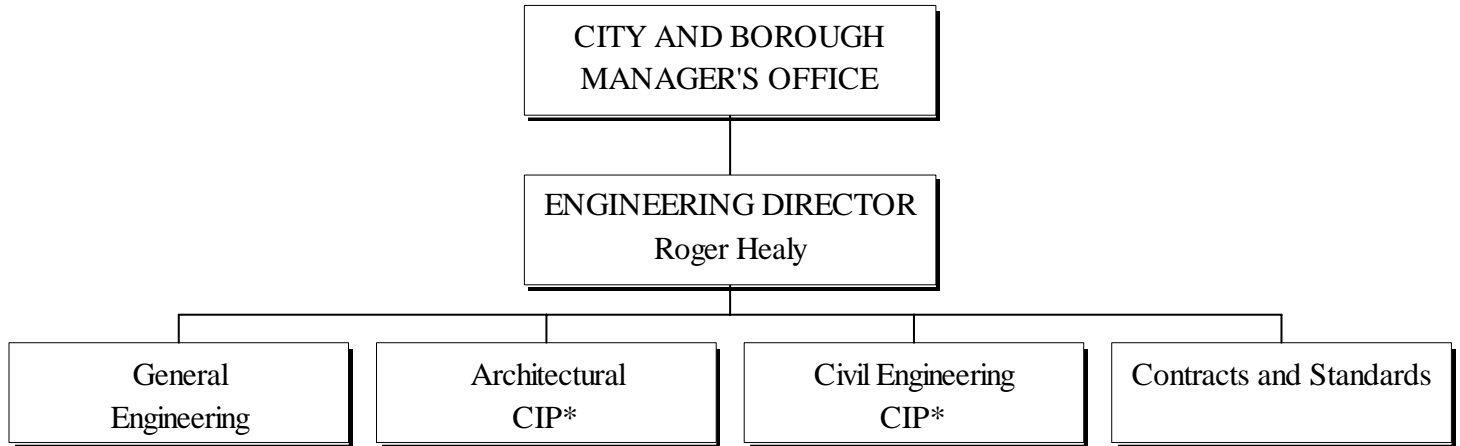
Includes: General Engineering

Services Provided to: Private developers and the public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
% of projects for which permits are issued after construction begins each year.	1.4%	1.0%	1.0%	2.0%	2.0%
% of permits that accurately implement the applicable requirements of CBJ ordinances	98%	99%	99%	98%	98%
% of permit terms and conditions complied with each year	98%	99%	99%	95%	95%

ENGINEERING

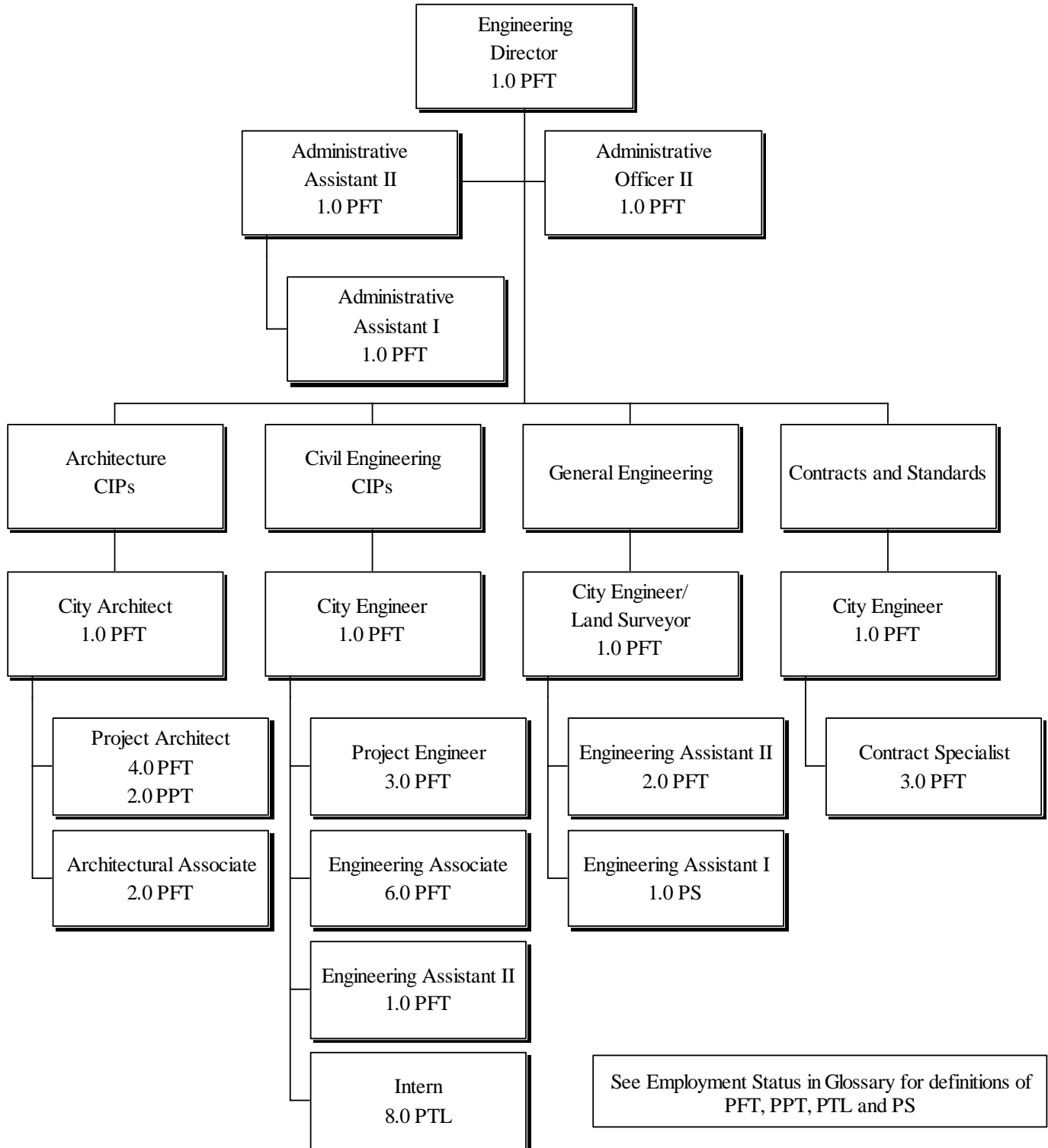
FUNCTIONAL ORGANIZATION CHART



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

ENGINEERING

STAFFING ORGANIZATION CHART



ENGINEERING

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
General Engineering:						
Engineering Director	0.90	\$ 98,000	0.90	\$ 106,900	0.90	\$ 108,500
Chief Engineer - Planning	0.40	37,600	0.40	40,700	0.40	41,400
Contracts Officer	0.40	24,800	0.40	26,100	0.40	26,900
Chief Engineer	0.20	17,300	0.20	17,600	0.20	17,800
Land Surveyor	0.70	54,400	0.70	59,000	0.70	60,900
City Architect	0.25	23,100	0.25	18,900	0.25	18,900
Chief Architect - Schools	0.10	7,900	0.10	8,000	0.10	8,300
Engineer/Architect I	0.22	22,700	0.20	15,100	0.20	15,100
Contract Specialist - RFP's	0.40	18,100	0.40	19,000	0.40	19,600
Contract Specialist - Bids	0.20	9,700	0.20	10,100	0.20	10,100
DBE Specialist	0.20	9,700	0.20	10,000	0.20	10,100
Engineer/Architect Associate (1)	-	-	1.05	70,900	1.05	72,400
Engineer/Architect Assistant II (1)	1.90	111,700	0.85	47,800	0.85	49,400
Engineer/Architect Assistant I	0.25	13,200	0.25	13,400	0.25	13,400
Administrative Officer	0.10	6,300	0.10	6,500	0.10	6,600
Administrative Assistant II (2)	1.00	40,000	1.00	44,400	1.00	45,300
Administrative Assistant I (3)	0.29	9,200	0.29	10,300	0.29	10,600
Overtime	-	500	-	2,000	-	2,000
Benefits	-	259,800	-	279,800	-	293,600
Vacancy Factor	-	(7,600)	-	(8,000)	-	(8,200)
Total	7.51	756,400	7.49	798,500	7.49	822,700
CIP Engineering:						
Engineering Director	0.10	10,800	0.10	11,900	0.10	12,000
Chief Engineer - Planning	0.60	56,400	0.60	61,000	0.60	62,100
Contracts Officer	0.60	37,300	0.60	39,100	0.60	40,400
Chief Engineer	0.80	69,200	0.80	70,200	0.80	71,100
Land Surveyor	0.20	15,500	0.20	16,800	0.20	17,400
City Architect	0.75	69,200	0.75	56,600	0.75	56,600
Chief Architect - Schools	0.90	71,100	0.90	72,200	0.90	74,600
Engineer/Architect II (1)	1.00	82,300	2.00	168,200	2.00	170,300
Engineer/Architect I (1)	8.38	591,100	4.80	358,600	4.80	362,000
Engineer/Architect Associate (1)	8.00	470,600	8.50	564,700	8.50	570,600
Contract Specialist - RFP's	0.60	27,100	0.60	28,500	0.60	29,400
Contract Specialist - Bids	0.80	38,900	0.80	40,200	0.80	40,400
DBE Specialist	0.80	38,900	0.80	40,100	0.80	40,400
Engineer/Architect Assistant II (1)	0.50	29,600	2.80	143,500	2.80	145,200
Engineer/Architect Assistant I	0.40	18,300	0.40	17,900	0.40	17,900
Administrative Officer	0.80	50,200	0.80	52,200	0.80	52,500
Administrative Assistant I (3)	0.67	21,200	0.67	23,700	0.67	24,500
Temporary Interns	2.67	82,200	2.67	78,900	2.67	78,900
Overtime	-	9,400	-	20,000	-	20,000
Benefits	-	869,900	-	972,200	-	1,015,100
Total	28.57	2,659,200	28.79	2,836,500	28.79	2,901,400

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Water/Sewer Connection:						
Land Surveyor	0.10	7,800	0.10	8,400	0.10	8,700
Engineer/Architect Associate (1)	-	-	0.45	31,200	0.45	31,500
Engineer/Architect Assistant II (1)	0.60	37,900	0.15	8,500	0.15	8,600
Engineer/Architect Assistant I	0.50	19,900	0.50	20,200	0.50	20,200
Administrative Officer	0.10	6,300	0.10	6,500	0.10	6,600
Administrative Assistant I (3)	0.04	1,200	0.04	1,400	0.04	1,500
Workforce	-	7,000	-	-	-	-
Overtime	-	6,000	-	3,000	-	3,000
Benefits	-	37,900	-	43,100	-	45,200
Total	<u>1.34</u>	<u>124,000</u>	<u>1.34</u>	<u>122,300</u>	<u>1.34</u>	<u>125,300</u>
Total Budget	<u>37.42</u>	<u>\$ 3,539,600</u>	<u>37.62</u>	<u>\$ 3,757,300</u>	<u>37.62</u>	<u>\$ 3,849,400</u>

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

(2) Human Resources and Risk Management Division reclassified the Secretary II to Administrative Assistant II, effective April 1, 2008, FY08

(2) Human Resources and Risk Management Division reclassified the Office Assistant III to Administrative Assistant I, effective April 1, 2008, FY08

NOTES

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FINANCE

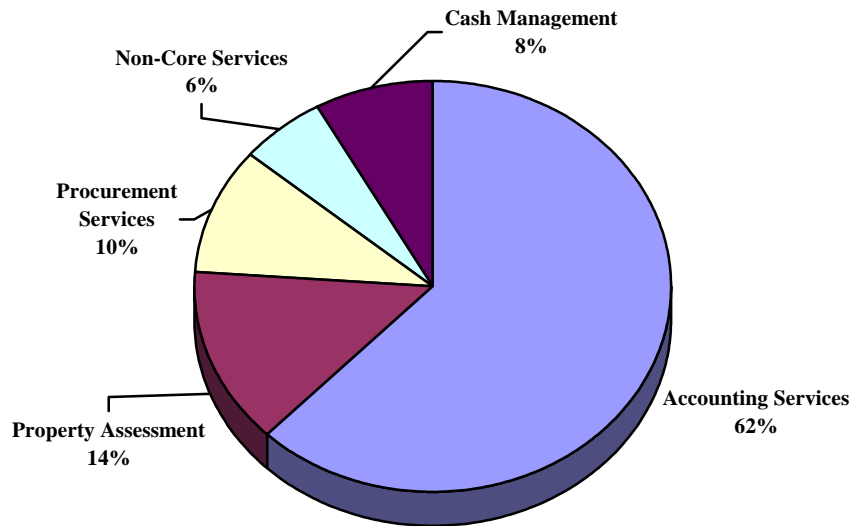
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

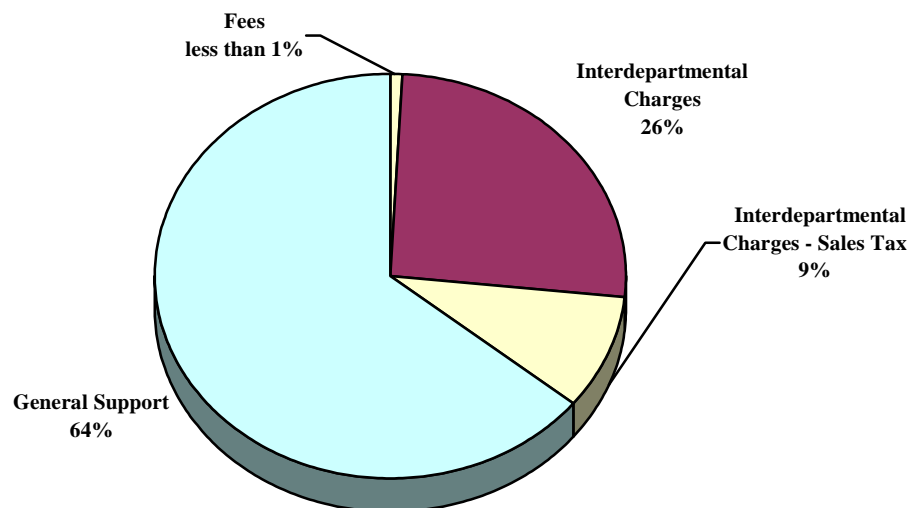
FY09 BUDGET

\$5,114,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY07 Actuals	FY08 Amended Budget	FY08 Projected Actuals	FY09 Adopted Budget	FY10 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 3,603,300	3,966,500	3,747,800	4,165,900	4,294,600
Commodities and Services	780,600	831,200	809,600	936,100	920,300
Capital Outlay	-	-	18,400	12,000	-
Total Expenditures	<u>4,383,900</u>	<u>4,797,700</u>	<u>4,575,800</u>	<u>5,114,000</u>	<u>5,214,900</u>
FUNDING SOURCES:					
Interdepartmental Charges	1,592,200	1,679,400	1,622,300	1,778,000	1,786,700
Fees	4,100	46,800	108,400	49,600	49,600
State Shared Revenues	112,000	-	-	-	-
Support from General Fund	<u>2,675,600</u>	<u>3,071,500</u>	<u>2,845,100</u>	<u>3,286,400</u>	<u>3,378,600</u>
Total Funding Sources	<u>\$ 4,383,900</u>	<u>4,797,700</u>	<u>4,575,800</u>	<u>5,114,000</u>	<u>5,214,900</u>
STAFFING	47.90	47.90	47.90	46.90	46.90
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Finance FY09 Adopted Budget is an increase of \$316,300 (6.6%) over the FY08 Amended Budget. FY10 Approved Budget is an increase of \$100,900 (2.0%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$199,400 (5.0%) due to increases in health care and the addition of temporary staff and overtime to assist with the implementation of the new financial and lands management software. A portion of the increase was offset by the elimination of 2.0 FTEs (auditors) in the Sales Tax Division. Sales tax audits are being done on a contractual basis with a local accounting firm.
- Commodities and Services increased \$104,900 (12.6%) due primarily to the addition of a contractual agreement for sales tax audit services.

FY10

There are no significant budgetary changes.

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>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per Accounts Payable invoice processed (<i>see Note 1</i>)	\$4.81	\$5.11	\$6.93	\$7.28	\$7.42
Accounts Receivable billings are mailed on time	75%	75%	95%	95%	95%
Sales Tax revenues, per merchant registered	\$10,569	\$11,340	\$11,318	\$11,743	\$11,949
Sales Tax administration cost per merchant registered	\$107	\$123	\$111	\$127	\$128

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.

Property Assessment

Includes: Assessment valuation of real and business personal property

Services Provided to: Public and CBJ Departments

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Assessing cost to taxable assessed value, per \$100,000 of real property	\$17.42	\$17.98	\$13.52	\$17.21	\$21.21
Ratio of assessed value of real property to market value to equal 100% (State law)	92.60%	94.59%	97.5%	97.5%	97.5%
Costs of assessing a real property parcel	\$48.91	\$47.80	\$38.20	\$49.60	\$50.50
Costs of assessing a personal property account	\$46.38	\$45.64	\$36.89	\$48.38	\$49.74

Procurement Services

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

Services Provided to: CBJ departments and public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average length of time spent on solicitation (in hours)					
Bids (commodities)	19	22	23	23	23
RFPs (services)	450	45	55	50	45
Average cost of personnel per solicitation					
Bids (commodities)	\$760	\$760	\$800	\$800	\$800
RFPs (services)	\$1,970	\$1,800	\$2,000	\$1,900	\$1,800

FINANCE

CORE SERVICES, CONTINUED

Cash Management

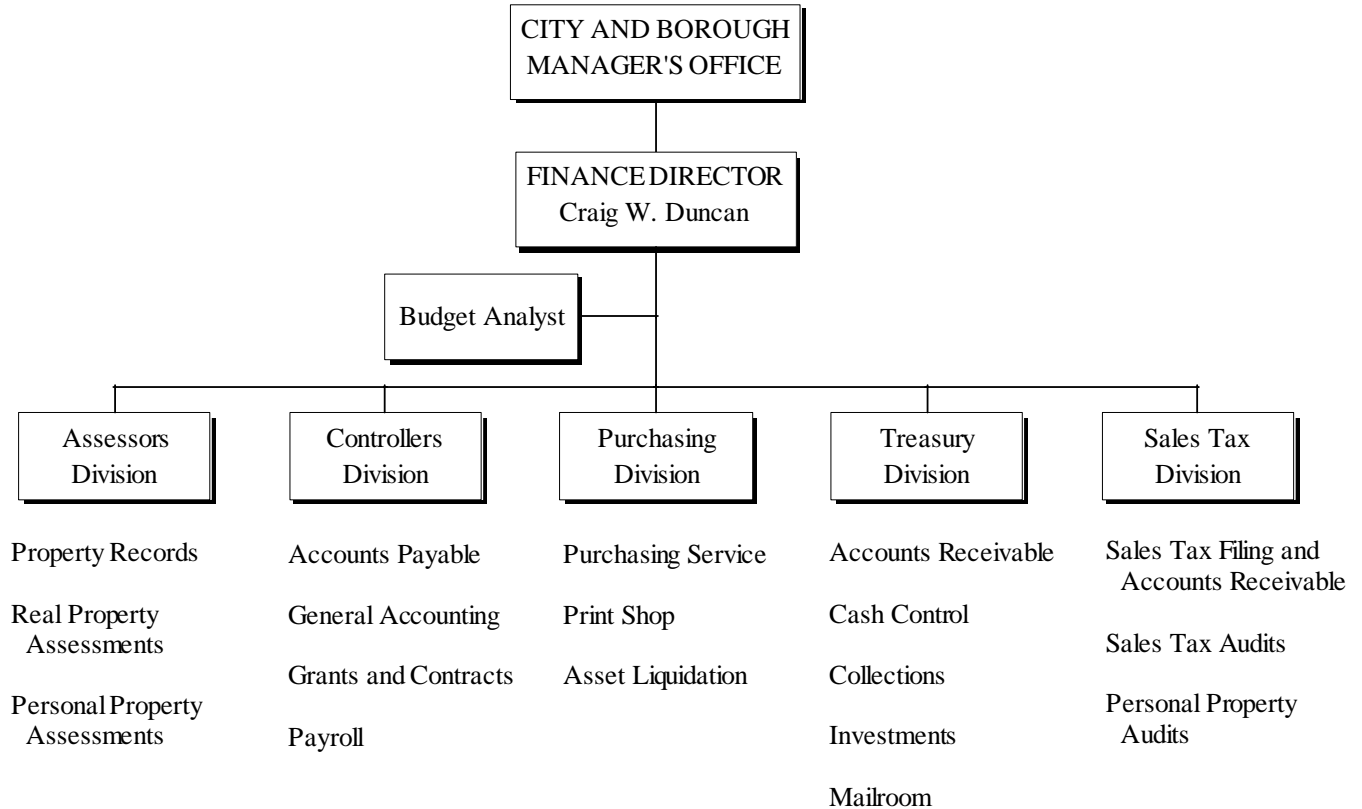
Includes: Central treasury investment and general cash management.

Service Provided to: Other CBJ departments

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Cost per dollar managed (<i>see Note 3</i>)	0.11%	0.10%	0.10%	0.13%	0.14%
Rate of return – Comparison to an index					
External portfolio (LIGC Index)	0.66%	0.34%	0.40%	0.10%	-0.10%
Internal portfolio (6 month T-Bill)	-1.20%	0.37%	1.60%	1.15%	0.75%

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.

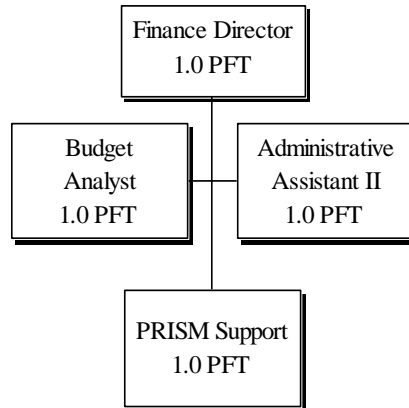
FUNCTIONAL ORGANIZATION CHART



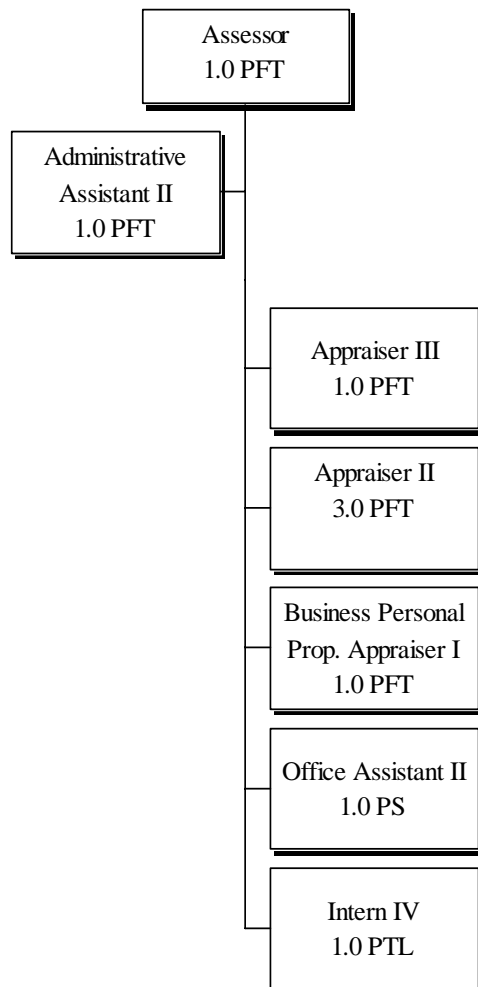
FINANCE

STAFFING ORGANIZATION CHARTS

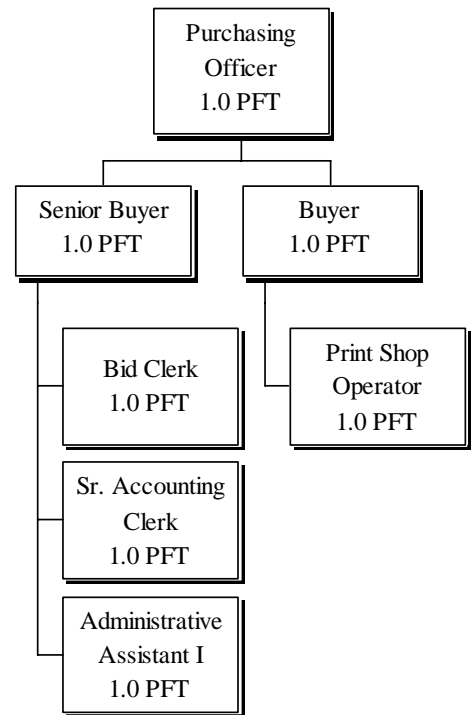
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

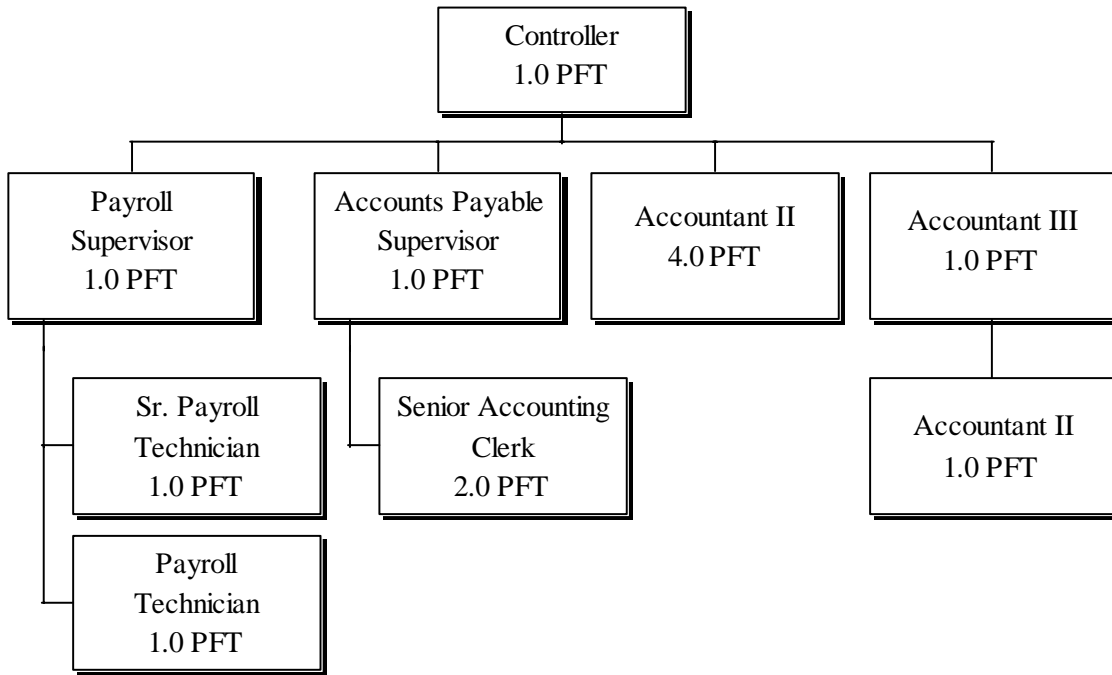


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

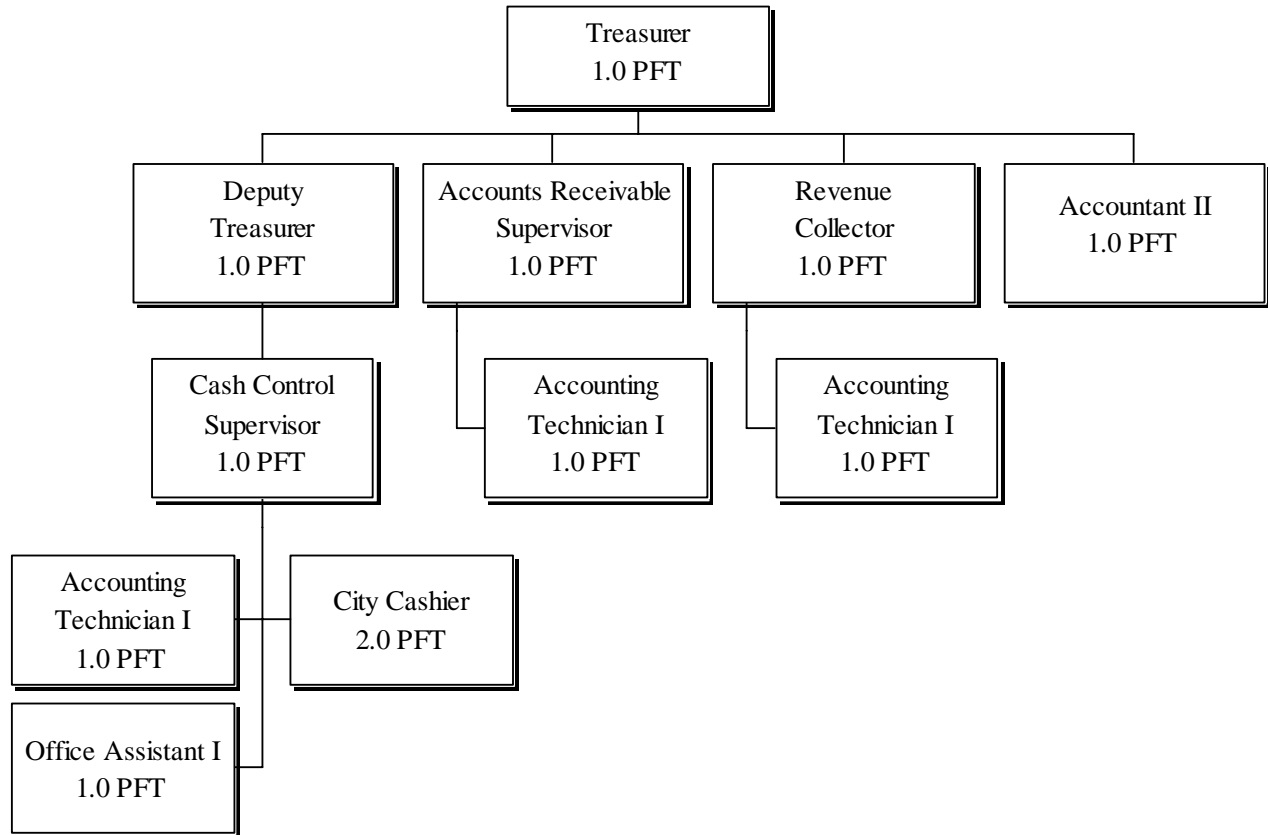


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

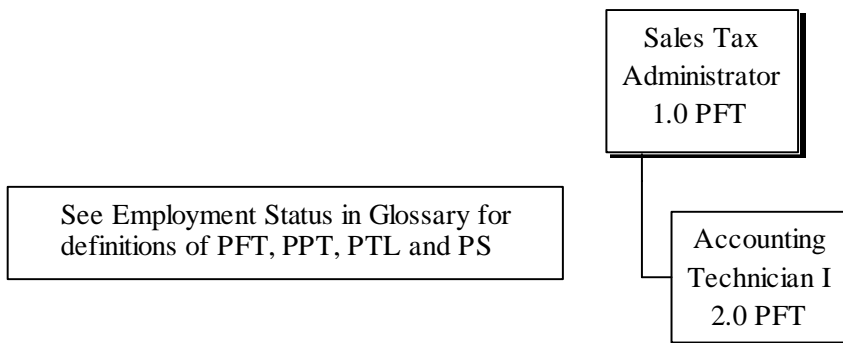
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



FINANCE

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Finance Director	1.00	\$ 108,800	1.00	\$ 118,000	1.00	\$ 118,000
Budget Analyst	1.00	70,400	1.00	71,500	1.00	74,600
Administrative Assistant II (2)	1.00	43,700	1.00	44,300	1.00	44,300
PRISM Support (1)	-	-	1.00	47,800	1.00	49,400
Overtime	-	43,500	-	71,700	-	74,200
Benefits	-	124,600	-	171,200	-	179,000
Vacancy Factor	-	(4,000)	-	(5,300)	-	(5,500)
Total	3.00	387,000	4.00	519,200	4.00	534,000
Assessors:						
Assessor	1.00	89,600	1.00	77,100	1.00	79,700
Appraiser III (2)	-	-	1.00	59,600	1.00	61,800
Appraiser II (2)	1.00	57,000	3.00	159,700	3.00	165,200
Appraiser I (2)	3.00	147,500	-	-	-	-
Business Personal						
Property Appraiser I	1.00	56,300	1.00	44,100	1.00	45,700
Administrative Assistant II (2)	1.00	40,800	1.00	42,400	1.00	43,200
Intern IV	0.40	-	0.40	10,600	0.40	10,600
Office Assistant II (2)	0.50	15,000	0.50	14,200	0.50	14,200
Overtime	-	13,800	-	23,200	-	23,200
Benefits	-	230,900	-	252,500	-	267,400
Vacancy Factor	-	(6,400)	-	(6,800)	-	(7,100)
Total	7.90	644,500	7.90	676,600	7.90	703,900
Controllers:						
Controller	1.00	91,500	1.00	94,800	1.00	94,900
Accountant II	5.00	297,300	5.00	305,600	5.00	310,000
Accountant III	1.00	62,900	1.00	64,100	1.00	65,400
Payroll Supervisor	1.00	63,200	1.00	65,000	1.00	65,600
Accounting Tech II	1.00	50,800	1.00	52,000	1.00	52,700
Senior Payroll Tech	1.00	40,400	1.00	42,300	1.00	43,400
Senior Accounting Clerk	2.00	87,400	2.00	88,600	2.00	88,600
Payroll Tech	1.00	35,900	1.00	37,700	1.00	38,900
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	398,000	-	432,300	-	453,300
Vacancy Factor	-	(11,100)	-	(11,800)	-	(12,000)
Total	13.00	\$ 1,124,300	13.00	\$ 1,178,600	13.00	\$ 1,208,800

FINANCE

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
Treasury:						
Treasurer	1.00	\$ 90,300	1.00	\$ 92,900	1.00	\$ 93,600
Investment Officer	1.00	72,100	1.00	74,000	1.00	74,700
Accountant II	1.00	59,200	1.00	61,200	1.00	61,400
Revenue Collector	1.00	53,500	1.00	56,100	1.00	57,900
Accounting Tech II	2.00	94,800	2.00	97,400	2.00	98,800
Accounting Tech I	3.00	115,500	3.00	121,100	3.00	125,100
Cashier	2.00	64,200	2.00	67,300	2.00	69,600
Office Assistant I (2)	1.00	29,500	1.00	30,100	1.00	30,100
Overtime	-	5,400	-	3,300	-	3,400
Benefits	-	337,200	-	366,800	-	387,200
Vacancy Factor	-	(9,100)	-	(9,300)	-	(10,000)
Total	<u>12.00</u>	<u>\$ 912,600</u>	<u>12.00</u>	<u>\$ 960,900</u>	<u>12.00</u>	<u>\$ 991,800</u>
Sales Tax:						
Sales Tax Administrator	1.00	\$ 79,400	1.00	\$ 82,700	1.00	\$ 83,300
Sales Tax Auditor (3)	2.00	58,400	-	-	-	-
Accounting Tech I	2.00	78,200	2.00	79,800	2.00	82,500
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	122,000	-	97,300	-	102,400
Vacancy Factor	-	(3,400)	-	(2,600)	-	(2,700)
Total	<u>5.00</u>	<u>336,400</u>	<u>3.00</u>	<u>259,000</u>	<u>3.00</u>	<u>267,300</u>
Purchasing:						
Purchasing Officer	1.00	79,400	1.00	82,800	1.00	83,300
Senior Buyer	1.00	68,900	1.00	56,100	1.00	58,000
Buyer	1.00	60,800	1.00	63,100	1.00	64,100
Bid Clerk	1.00	43,700	1.00	44,300	1.00	44,300
Senior Accounting Clerk	1.00	36,500	1.00	35,700	1.00	36,900
Administrative Assistant I	1.00	35,900	1.00	36,400	1.00	36,400
Overtime	-	500	-	500	-	500
Benefits	-	182,300	-	190,000	-	199,700
Vacancy Factor	-	(5,000)	-	(5,000)	-	(5,200)
Total	<u>6.00</u>	<u>503,000</u>	<u>6.00</u>	<u>503,900</u>	<u>6.00</u>	<u>518,000</u>

FINANCE

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Print Shop:						
Print Shop Operator	1.00	38,200	1.00	40,700	1.00	42,000
Overtime	-	500	-	500	-	500
Benefits	-	20,600	-	27,200	-	29,000
Vacancy Factor	-	(600)	-	(700)	-	(700)
Total	<u>1.00</u>	<u>58,700</u>	<u>1.00</u>	<u>67,700</u>	<u>1.00</u>	<u>70,800</u>
Total Budget	<u>47.90</u>	<u>\$ 3,966,500</u>	<u>46.90</u>	<u>\$ 4,165,900</u>	<u>46.90</u>	<u>\$ 4,294,600</u>

(1) This position was added to assist with the implementation of new financial and lands management software (PRISM).

(2) These positions were upgraded by Human Resources.

(3) Sales tax audits had previously been done by the CBJ's Sales Tax Auditors. This function is now being performed by an outside accounting firm.

CAPITAL CITY FIRE/RESCUE

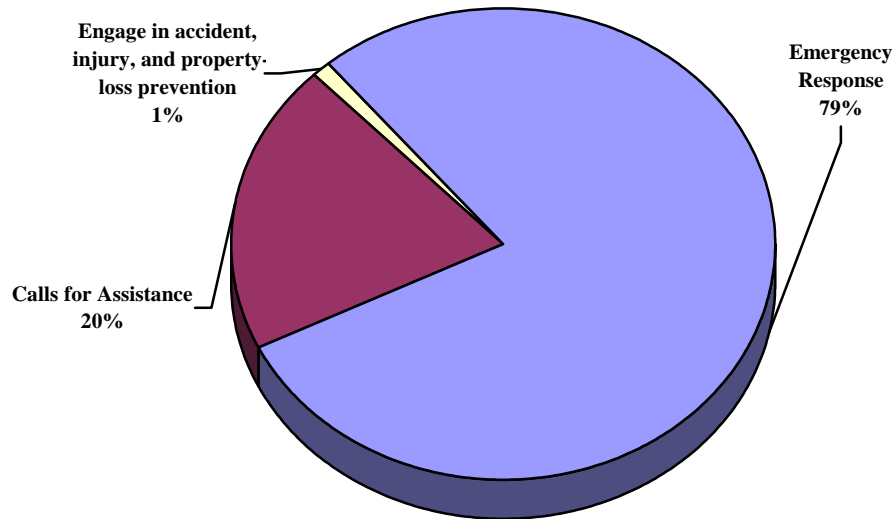
MISSION STATEMENT

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

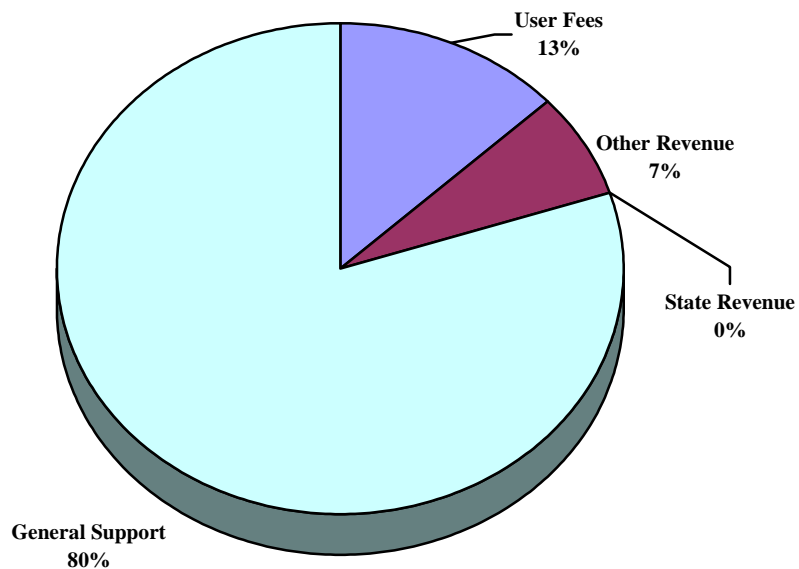
FY09 BUDGET

\$6,863,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,281,000	4,602,100	4,556,500	5,091,800	5,270,900
Commodities and Services	1,484,700	1,677,800	1,678,300	1,771,900	1,741,700
Capital Outlay	51,700	16,000	16,000	-	-
Total Expenditures	5,817,400	6,295,900	6,250,800	6,863,700	7,012,600
FUNDING SOURCES:					
User Fees	838,400	912,700	903,800	901,900	906,900
State Shared Revenue	199,200	-	-	-	-
Rentals	8,100	-	-	-	-
Other Revenue	428,300	450,000	450,000	475,400	494,900
Federal Grants	700	-	-	-	-
Support from:					
General Fund	2,217,200	2,310,500	2,320,300	2,673,400	2,751,500
Marine Passenger Fee	131,000	97,900	97,900	226,700	226,700
Fire Service Area	1,626,000	2,524,800	2,478,800	2,586,300	2,632,600
Roaded Service Area	368,500	-	-	-	-
Total Funding Sources	\$ 5,817,400	6,295,900	6,250,800	6,863,700	7,012,600
STAFFING	42.18	43.86	43.86	44.86	44.86
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY09 Adopted Budget is an increase of \$567,800 (9.0%) over the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$148,900 (2.1%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$489,700 (10.6%) due largely to health care cost increases and the addition of 1.00 FTE Volunteer Division Chief.
- Beginning May 2008, a Basic Life Support (BLS) Ambulance program will operate during the tourist season with a funding source from the Marine Passenger Fees. This has resulted in an increase of 1.68 FTEs.

FY10

- Personnel Services increased \$179,100 (3.5%) due to health care cost increases

CAPITAL CITY FIRE/RESCUE

CORE SERVICES

Emergency Response

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

Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Average response time	9 min	6.8 min	6.7 min	6.5 min	6 min
Calls per year	3,292	3,312	3,521	3,700	3,800
Average time to mobilize and dispatch rescue effort	4 min	3 min	3 min	3 min	3 min
% of time fire contained to room of origin	70%	85%	85%	85%	85%
% of career staff with paramedic certification	30%	39%	39%	39%	39%
% of career staff with EMT III/ACLS certification	63%	55%	55%	61%	61%
% of volunteers with Firefighter I certification	90%	90%	98%	98%	98%
% of volunteers with Emergency Vehicle Operation certification	80%	90%	90%	95%	95%

Calls for Assistance

Includes: Medical Transports, Respond to Complaints

Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per response	\$1,482	\$1,552	\$1,613	\$1,764	\$1,827
% of time unable to dispatch immediately	0%	0%	0%	0%	0%
Average time from notification to mitigation	33 min	14.5 min	15.6 min	15 min	14 min
% of time patient condition remains unchanged (survives the ride) or improves	95%	95%	99.7%	99.7%	99.7%

Engage in accident, injury and property-loss prevention

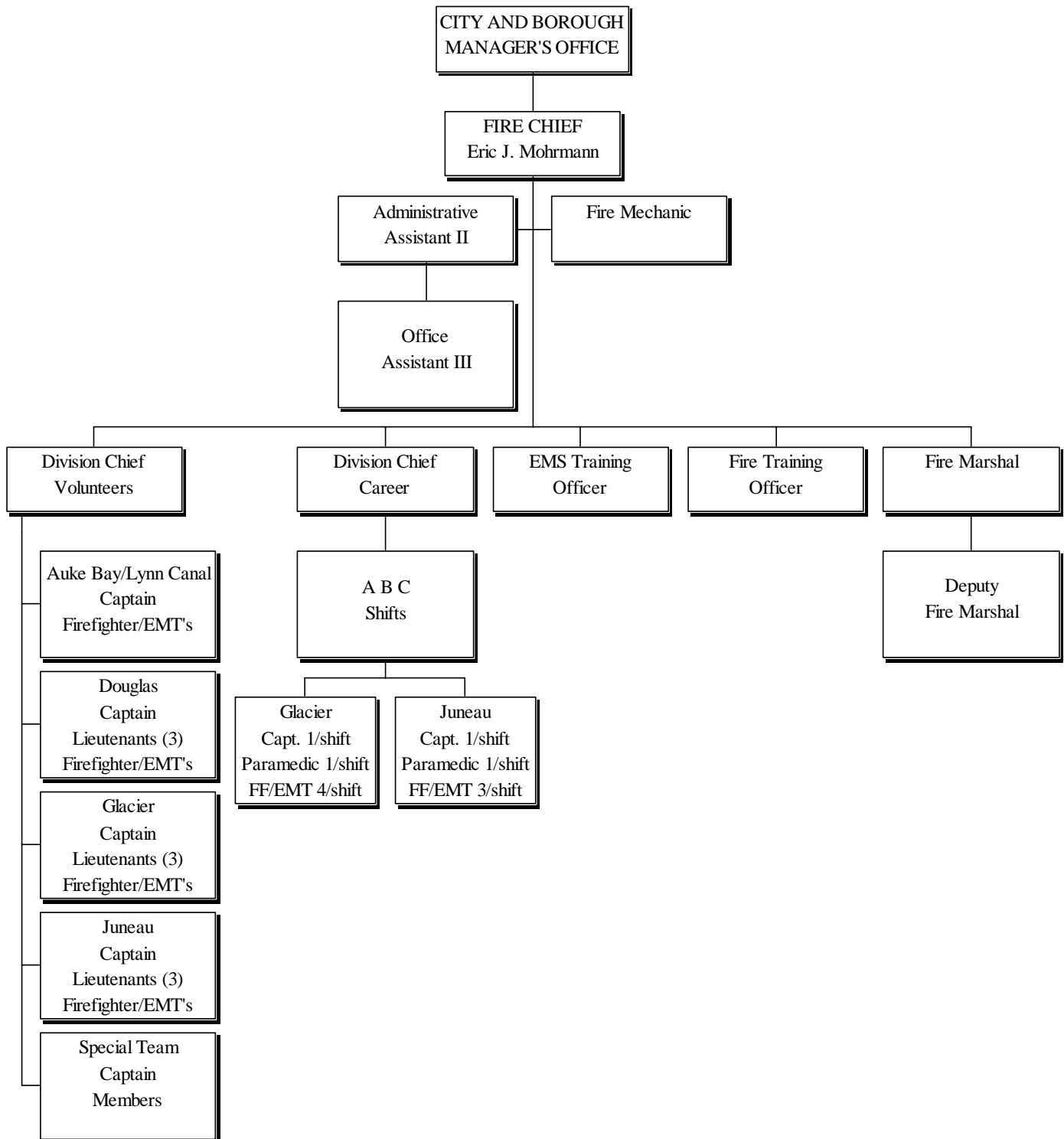
Includes: Inspections, Plan Reviews, Public Education, Investigations and Permitting

Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
# of commercial inspections conducted	270	519	650	700	750
# public education contact (people)	3,200	3,628	3,800	4,000	4,200
# of fires containing a personal injury	4	2	3	2	2
Average turn around time for plan review	14 days	10 days	7 days	7 days	6 days

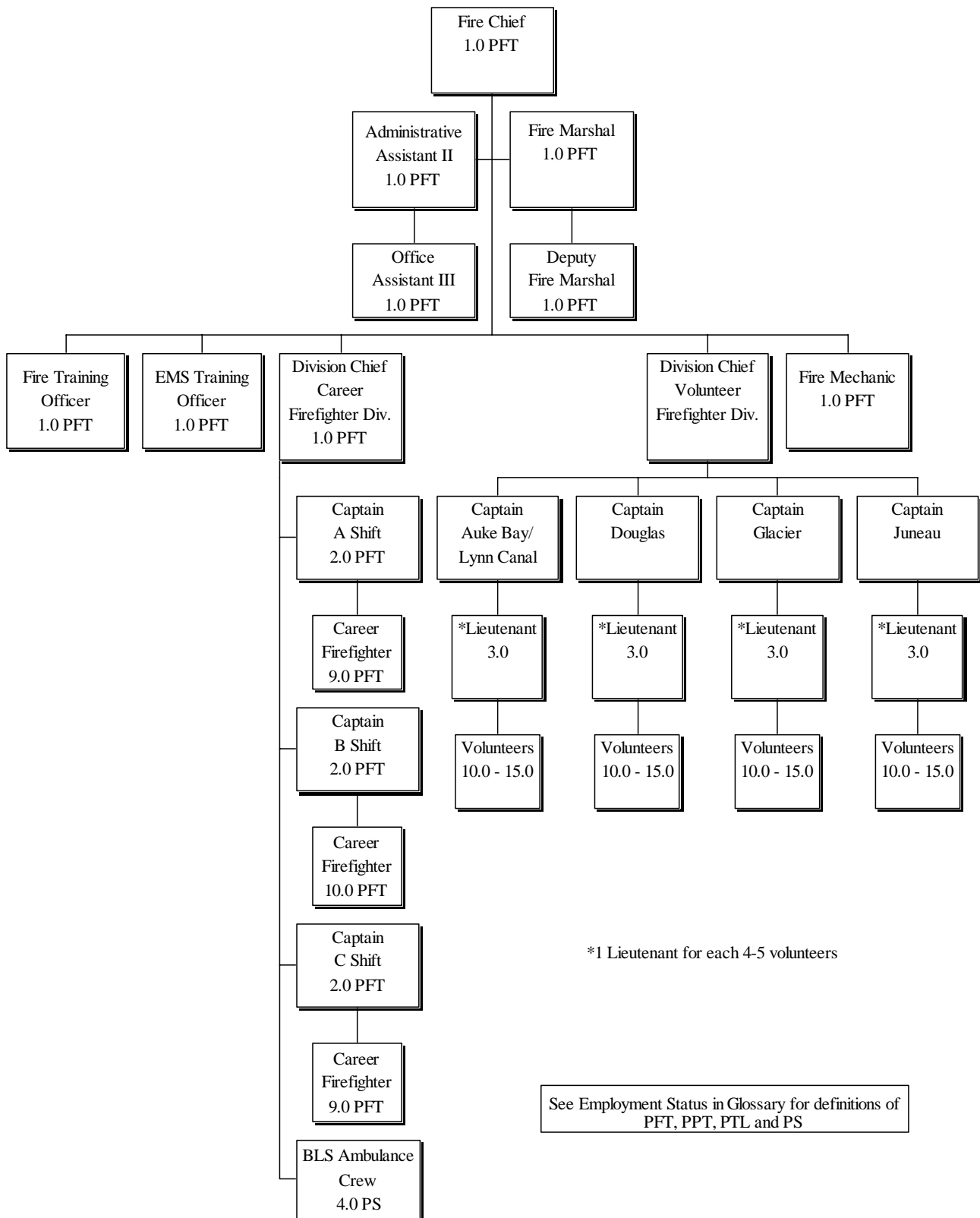
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY08		FY09		FY10	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	22.70	\$ 1,432,500	22.70	\$ 1,495,600	22.70	\$ 1,545,300
EMS Training Officer	1.00	61,100	1.00	68,400	1.00	70,700
Basic Life Support - EMT I	-	-	1.68	53,300	1.68	53,300
Volunteers	-	37,400	-	42,000	-	42,000
Overtime	-	250,000	-	208,400	-	207,700
Contract Professional Pay	-	-	-	17,700	-	17,700
Benefits	-	863,800	-	971,500	-	1,021,500
Vacancy Factor	-	(3,800)	-	(4,200)	-	(4,300)
Total before amendment	23.70	2,641,000	25.38	2,852,700	25.38	2,953,900
Amendment						
Basic Life Support - EMT I (1)	1.68	-	-	-	-	-
Total after amendment	25.38	2,641,000	25.38	2,852,700	25.38	2,953,900
Increment						
Volunteer Division Chief	-	-	0.35	63,600	0.35	65,900
Total after amendment and increment	25.38	2,641,000	25.73	2,916,300	25.73	3,019,800
Fire Service Area:						
Areawide Fire Chief	1.00	101,900	1.00	110,500	1.00	112,900
Division Chief - Career	1.00	76,000	1.00	84,100	1.00	85,100
Fire Training Officer	1.00	70,100	1.00	77,600	1.00	78,000
EMS Training Officer	1.00	61,100	1.00	68,400	1.00	70,700
Fire Marshal	1.00	70,200	1.00	71,300	1.00	73,100
Deputy Fire Marshal	-	-	1.00	56,400	1.00	58,200
Fire Prevention Officer	1.00	53,700	-	-	-	-
Fire Captain	6.00	438,500	6.00	450,800	6.00	458,900
Firefighter - Paramedic	11.00	672,000	11.00	703,200	11.00	734,000
Firefighter	12.00	718,900	12.00	739,800	12.00	770,600
Basic Life Support - EMT I	1.68	-	1.68	53,300	1.68	53,300
Volunteers	-	106,800	-	120,000	-	120,000
Senior Fire Mechanic	-	-	1.00	65,800	1.00	66,400
Automotive Mechanic II	1.00	54,300	-	-	-	-
Administrative Assistant II	1.00	48,500	1.00	50,400	1.00	50,500
Office Assistant III	1.00	35,400	1.00	35,900	1.00	36,400
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(32,300)	(0.50)	(35,200)	(0.50)	(35,800)
Emergency Services						
Instructional Safety Officer	0.06	6,100	0.05	4,100	0.05	4,100
Emergency Services Instructor	0.06	7,000	0.05	4,600	0.05	4,600
Emergency Services						
Instructional Technician	0.06	5,700	0.08	5,000	0.08	5,000
EMS (reimbursement)	(25.38)	(2,641,000)	(25.38)	(2,852,700)	(25.38)	(2,953,900)

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY08		FY09		FY10	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Fire Service Area, continued						
Overtime	-	310,900	-	311,700	-	310,700
Contract Professional Pay	-	-	-	26,100	-	26,100
Benefits	-	1,370,300	-	1,538,600	-	1,616,000
Vacancy Factor	-	(8,500)	-	(9,200)	-	(9,500)
Total before increment	13.98	1,525,600	13.98	1,680,500	13.98	1,735,400
Increment						
Volunteer Division Chief	-	-	1.00	66,000	1.00	68,200
Benefits	-	-	-	45,100	-	46,400
Volunteer Division Chief Stipend	-	-	-	(13,200)	-	(13,200)
EMS (reimbursement)	-	-	(0.35)	(63,600)	(0.35)	(65,900)
Total after increment	13.98	1,525,600	14.63	1,714,800	14.63	1,770,900
Aircraft Rescue Fire Fighting:						
Administration	0.50	32,300	0.50	35,200	0.50	35,800
Firefighter	4.00	252,300	4.00	261,300	4.00	270,900
Overtime	-	6,700	-	6,700	-	6,700
Benefits	-	144,200	-	157,500	-	166,800
Total	4.50	435,500	4.50	460,700	4.50	480,200
Total Budget	43.86	\$ 4,602,100	44.86	\$ 5,091,800	44.86	\$ 5,270,900

(1) During FY08, a Basic Life Support Ambulance (BLS) service will begin from May through September. This service provides med-evac ground transport, cruise ship passenger patient ground transport and expansion of medical transportation capability during mass casualty and multiple patient incidents. Costs associated with the program were covered with existing budget in FY08.

NOTES

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HEALTH AND SOCIAL SERVICES

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

HEALTH AND SOCIAL SERVICES

COMPARATIVES

MENTAL HEALTH DIVISION

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Support to General Fund	\$ -	14,000	14,000	2,300	-
FUNDING SOURCES:					
Fund Balance (To) From	-	14,000	14,000	2,300	-
Total Funding Sources	\$ -	14,000	14,000	2,300	-
FUND BALANCE	\$ 16,300	2,300	2,300	-	-

BUDGET HIGHLIGHT

The Health and Social Services Department (HSS) was dissolved during FY01. Bartlett Regional Hospital absorbed the Chemical Dependency function and the Mental Health function was privatized. The Social Service Block Grants, previously under the Administrative function, are now handled by the 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 FY09.

LANDS AND RESOURCE MANAGEMENT

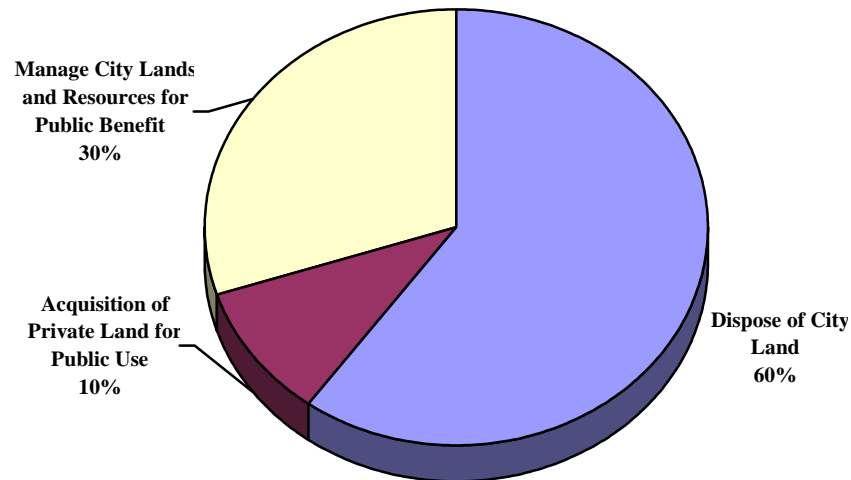
MISSION STATEMENT

To develop and manage City land consistent with public policy.

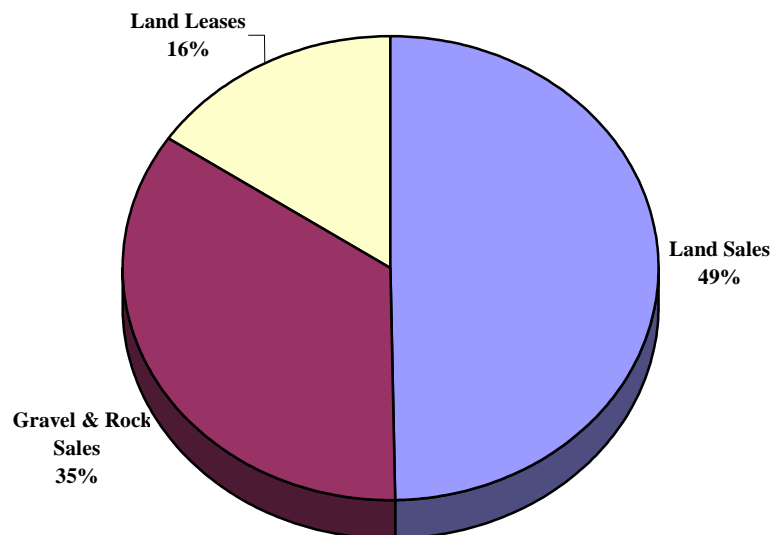
FY09 BUDGET

\$1,950,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 369,000	424,700	337,500	418,100	401,300
Commodities and Services	165,000	1,190,800	690,000	728,500	447,900
Capital Outlay	3,901,300	245,000	76,000	254,000	44,000
Support to Capital Projects	1,200,000	350,000	350,000	550,000	600,000
Total Expenditures	5,635,300	2,210,500	1,453,500	1,950,600	1,493,200
FUNDING SOURCES:					
User Fees	1,000	-	2,400	-	-
State Shared Revenues	7,400	-	-	-	-
Land Sales	4,910,000	947,100	2,104,800	469,300	366,400
Gravel & Rock Sales	518,400	300,000	425,000	325,000	300,000
Land Leases	55,300	47,000	121,500	147,000	155,000
Support from:					
Sales Tax	2,165,000	-	-	-	-
Capital Project	-	570,600	590,600	-	-
Fund Balance (To) From	(2,021,800)	345,800	(1,790,800)	1,009,300	671,800
Total Funding Sources	\$ 5,635,300	2,210,500	1,453,500	1,950,600	1,493,200
STAFFING	2.50	2.50	2.50	2.50	2.50
FUND BALANCE RESERVE	\$ 212,300	117,400	117,400	272,400	427,400
AVAILABLE FUND BALANCE	\$ 1,344,300	1,093,400	3,230,000	2,065,700	1,238,900

BUDGET HIGHLIGHT

The Lands & Resource Management FY09 Adopted Budget is a decrease of \$259,900 (11.8%) from the FY08 Amended Budget. FY10 Approved Budget is a decrease of \$457,400 (23.4%) from FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services decreased \$6,600 (1.6%) due to a combination of increased health care costs and a reduction in the amount charged by Engineering staff that manages CBJ's gravel pits & rock quarries.
- Commodities and Services decreased \$462,300 (38.8%) due primarily to a decrease in the Noise Abatement Loan program. In FY08, Lands budgeted \$750,000 for 3 low cost loans of \$250,000 each to local aircraft companies to install quiet engines. In FY09, only one loan of \$250,000 is anticipated (\$500,000 reduction).
- Support to Capital Projects increased \$200,000 (57.1%). In FY09, \$550,000 will be used for the opening of a new gravel pit.
- Revenues from Land Sales decreased \$477,800 (50.4). In FY08, Lands Department sold multiple land parcels and more buyers than anticipated paid off their loans in FY08. The FY09 amount represents expected loan repayments.
- Revenues from Land Leases increased by \$100,000 (more than doubled) due to new leases, \$33,000 for the JPD Impound lot and \$62,000 for the Armory Parking lot.

LANDS AND RESOURCE MANAGEMENT

BUDGET HIGHLIGHT, CONTINUED

FY10

- Personnel Services decreased \$16,800 (4.0%) due to a continued decrease in Engineering staff charges.
 - Commodities and Services decreased \$280,600 (38.5%) due primarily to the Noise Abatement Loan program. In FY10, no loans are anticipated.
 - Capital Outlay decreased \$210,000 (82.7%), mainly due to a decrease in costs associated with preparing new gravel pits and quarries for use.
 - Revenues from Land Sales decreased \$102,900 (31.9%). This represents the decline in loan repayments from the parcels sold in FY08.
-

CORE SERVICES

Dispose of City land

Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Ratio of expenses to income from land sales	-	-	-	-	-

Acquisition of private land for public use

Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	-	-	-	-	-

Manage City land and resources for public benefit

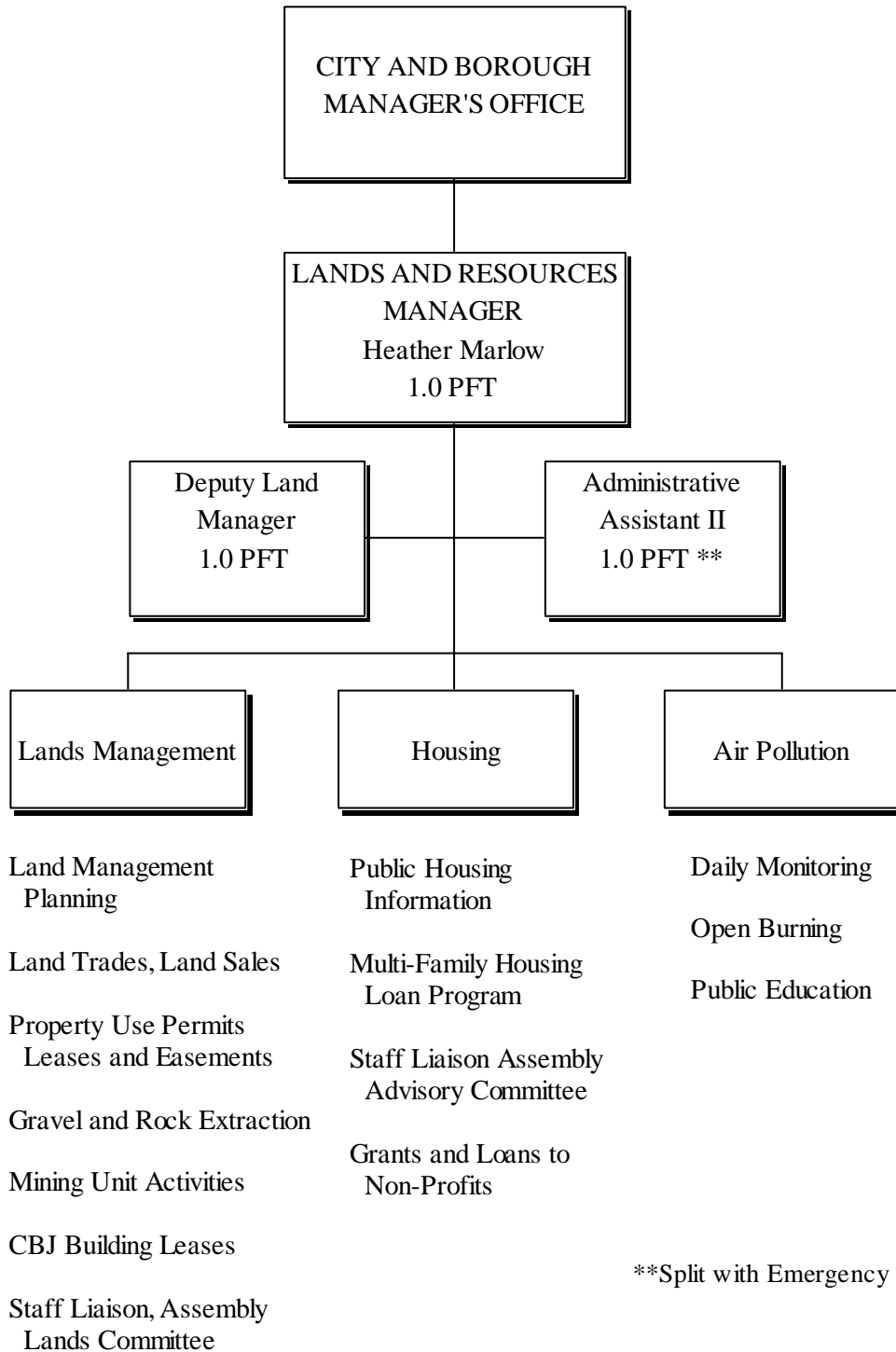
Services Provided to: Public

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
Key Measures	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	-	-	-	-	-

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

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	\$ 77,700	1.00	\$ 86,800	1.00	\$ 89,800
Deputy Land Manager	1.00	75,200	1.00	77,600	1.00	78,000
Administrative Assistant II (1)	0.50	17,700	0.50	19,800	0.50	20,400
Work Force	-	165,300	-	137,000	-	111,500
Benefits	-	88,800	-	96,900	-	101,600
Total Budget	<u>2.50</u>	<u>\$ 424,700</u>	<u>2.50</u>	<u>\$ 418,100</u>	<u>2.50</u>	<u>\$ 401,300</u>

(1) In FY08, Human Resources reclassified this position from a Secretary II to an Administrative Assistant II.

NOTES

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LAW

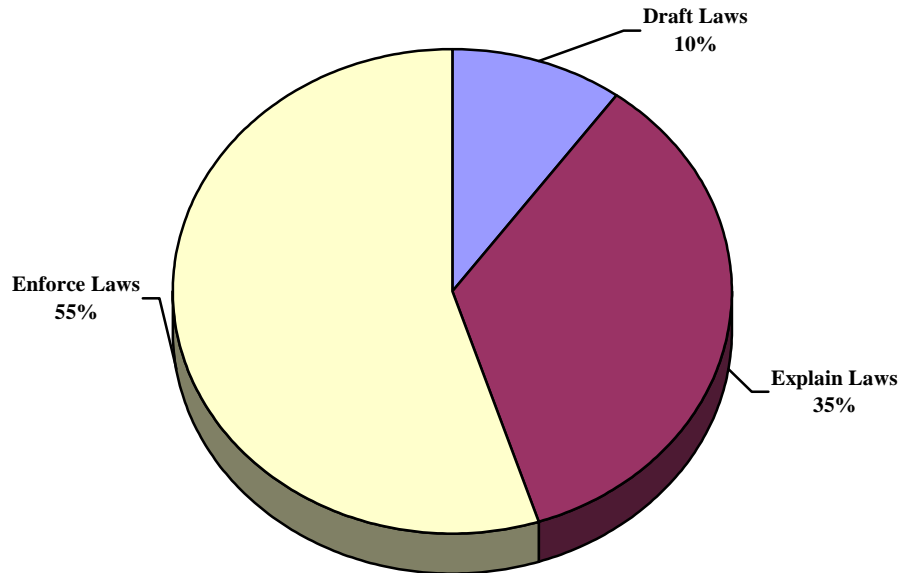
MISSION STATEMENT

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

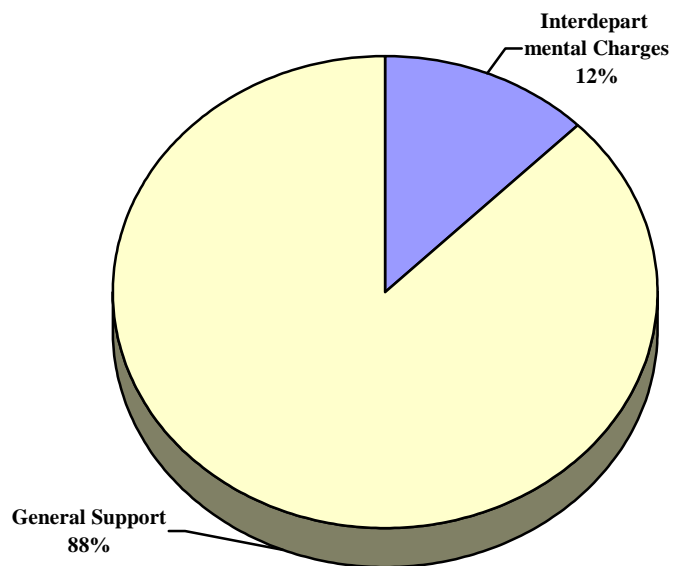
FY09 BUDGET

\$1,858,100

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 979,900	1,036,100	1,036,100	1,098,200	1,123,700
Commodities and Services	491,800	652,800	599,300	759,900	765,900
Total Expenditures	1,471,700	1,688,900	1,635,400	1,858,100	1,889,600
FUNDING SOURCES:					
Interdepartmental Charges	231,100	244,700	244,700	218,000	218,000
State Shared Revenue	30,400	-	-	-	-
Support from General Fund	1,210,200	1,444,200	1,390,700	1,640,100	1,671,600
Total Funding Sources	\$ 1,471,700	1,688,900	1,635,400	1,858,100	1,889,600
STAFFING:	9.40	9.40	9.40	9.40	9.40
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Law Department FY09 Adopted Budget represents an increase of \$169,200 (10.0%) over the FY08 Amended Budget. The FY10 Approved Budget is \$31,500 (1.7%) greater than the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$62,100 (6.0%) due to increases in health care costs.
- Prisoner Care Contract's budget was increased \$100,000 (20.0%) due to increased incarceration costs at the Lemon Creek Correctional Facility.

FY10

- Personnel Services increased \$25,500 (2.3%) due to increases in health care costs.

LAW

CORE SERVICES

Draft Laws

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

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Average number of drafts required	3	3	3	3	3
Average number of days between request and final draft (routine matters)	10 days	10 days	10 days	10 days	10 days
Average number of days between analytical memo and final draft (complex matters)	2 months	2 months	2 months	2 months	2 months

Explain Laws – Preventative v. Remedial

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

Services Provided to: CBJ departments; Assembly

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Percentage of client departments for which assigned lawyer attends at least one staff conference during year	10%	10%	10%	10%	10%
Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year	50%	50%	50%	50%	50%
Percentage of memoranda unrelated to any existing dispute	30%	30%	30%	30%	30%

Enforce Laws

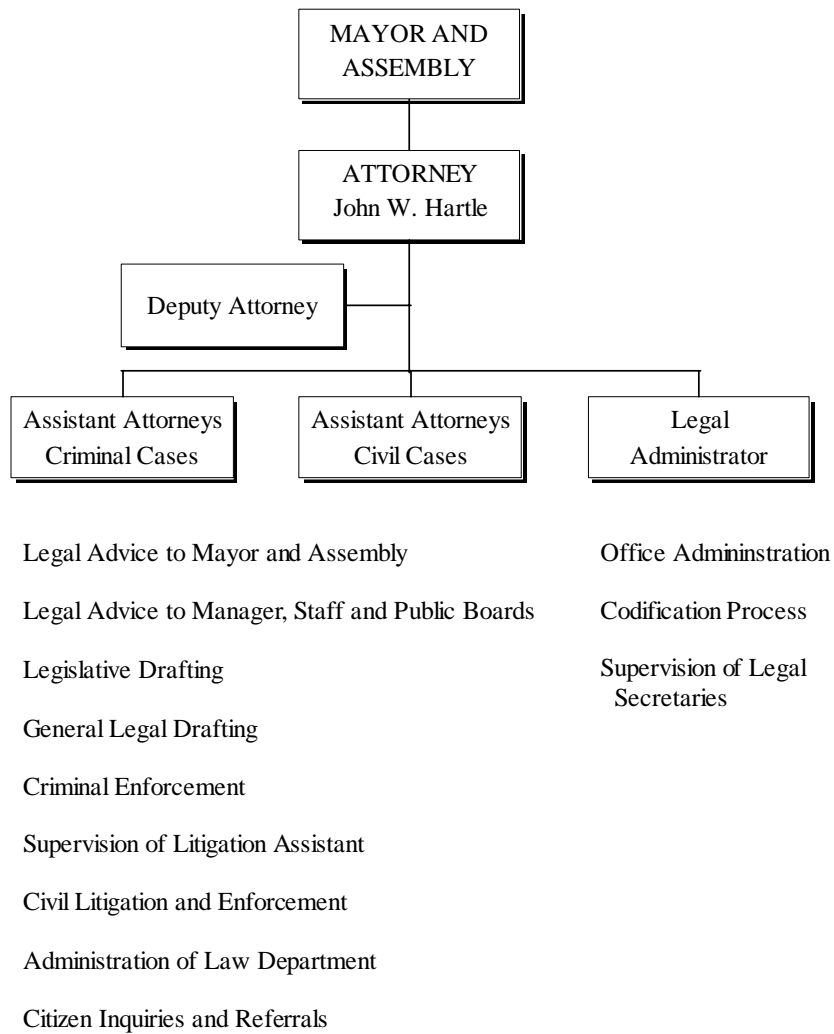
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ departments, Public

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Percentage of cases in which lawyer accepts or declines case within two weeks	90%	90%	90%	90%	90%
Percentage of cases in which lawyer files petition to revoke probation within one week	90%	90%	90%	90%	90%
Percentage of cases in which collection is recovered for at least 75% of judgment	60%	60%	60%	60%	60%

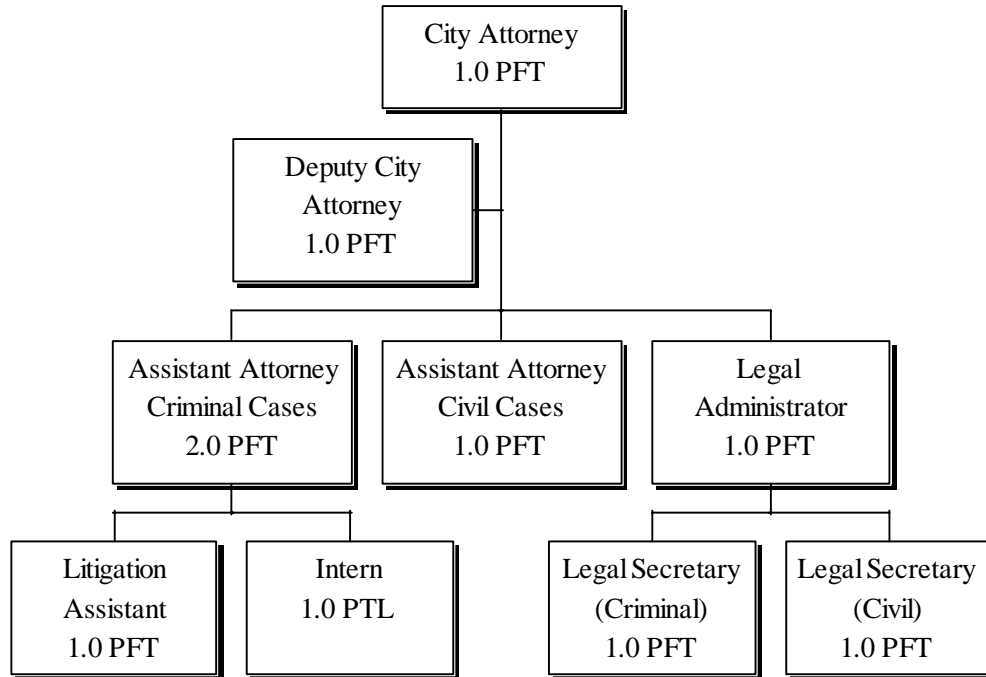
LAW

FUNCTIONAL ORGANIZATION CHART



LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 111,200	1.00	\$ 117,800	1.00	\$ 117,800
Deputy City Attorney	1.00	106,200	1.00	108,200	1.00	110,200
Assistant Attorneys	3.00	290,400	3.00	297,300	3.00	301,800
Office Manager	1.00	54,300	1.00	55,200	1.00	56,300
Litigation Assistant II	1.00	55,000	1.00	56,300	1.00	57,200
Legal Secretary I	2.00	82,700	2.00	84,200	2.00	85,800
Intern	0.40	7,100	0.40	15,700	0.40	15,700
Overtime	-	7,800	-	7,500	-	7,600
Benefits	-	331,800	-	367,000	-	382,600
Vacancy Factor	-	(10,400)	-	(11,000)	-	(11,300)
Total Budget	<u>9.40</u>	<u>\$ 1,036,100</u>	<u>9.40</u>	<u>\$ 1,098,200</u>	<u>9.40</u>	<u>\$ 1,123,700</u>

LIBRARIES

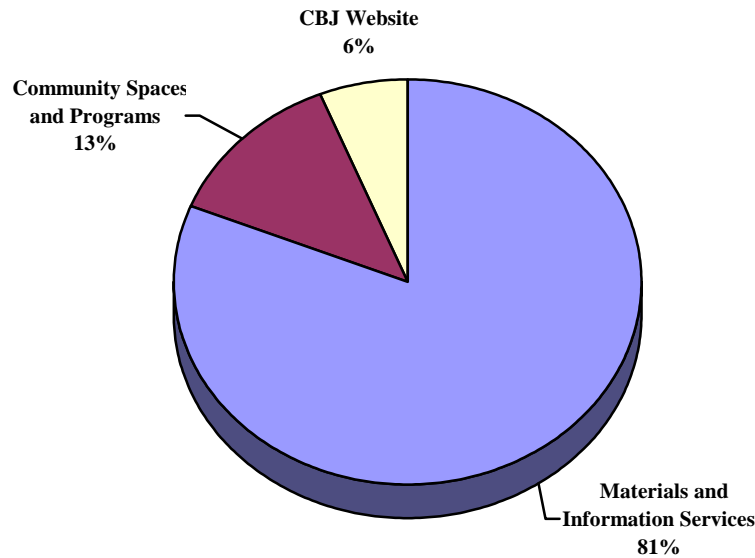
MISSION STATEMENT

The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

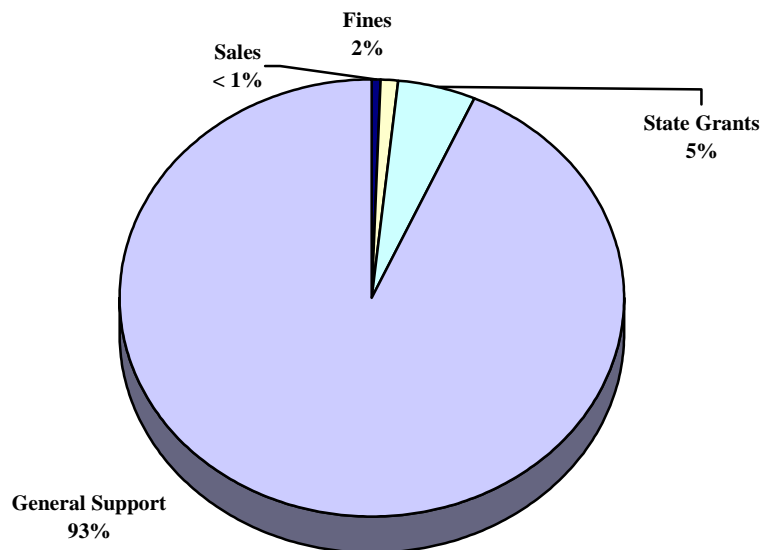
FY09 BUDGET

\$2,334,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,460,100	1,526,700	1,490,900	1,609,500	1,646,600
Commodities and Services	602,600	711,700	694,700	724,900	757,100
Total Expenditures	2,062,700	2,238,400	2,185,600	2,334,400	2,403,700
FUNDING SOURCES:					
Sales	11,600	10,600	10,600	12,000	12,000
Fines	34,600	33,600	29,000	29,000	29,000
State Shared Revenue	42,500	-	-	-	-
State Grants	131,000	131,000	130,500	113,300	113,300
Miscellaneous Revenue	-	23,000	23,000	-	-
Support from General Fund	1,843,000	2,040,200	1,992,500	2,180,100	2,249,400
Total Funding Sources	\$ 2,062,700	2,238,400	2,185,600	2,334,400	2,403,700
STAFFING	21.72	21.72	21.72	21.72	21.72
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Libraries are a component unit of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Library's FY09 Adopted Budget represents an increase of \$96,000 (4.3%) over the FY08 Amended Budget. The FY10 Approved Budget represents an increase of \$69,300 (3%) over the FY09 Adopted Budget.

The significant budgetary changes are:

FY09

- Personnel Services request increased \$82,800 (5.4%) due to health care cost increases.
- Subscription services and database information systems increased \$13,700 (10.2%) due to increased cost of service provided.

FY10

- Personnel Services request increased \$38,200 (2.4%) due to health care cost increases.
- Rent expense for the Valley Library increased \$12,000 (6.8%) as required by lease agreement.
- Subscription services and database information systems increased \$11,800 (8.0%) due a continued increase in the cost of service provided.

LIBRARIES

CORE SERVICES

Materials and Information Services

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

Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Registered library users as a percent of population.	97%	96%	93%	90%	90%
Active borrowers as a percent of registered users. (Borrowed something in past year).	26%	27%	36%	37%	37%
Use of library materials and resources per capita of Juneau population. (checkouts, in-house use of materials and electronic resources, use of information databases supplied by the libraries)	16	21	21	21	21
Information assistance to library users per capita of Juneau population. (reference assistance, interlibrary loans processed, holds filled, "virtual" reference transactions)	1.44	1.33	1.27	1.25	1.25
Online use of library-provided information resources, both in the library and remotely, as a percentage of print circulation.	89%	115%	161%	162%	162%
Positive user responses to materials and information services as expressed in user comments, online surveys and user response forms.	-	-	80%	-	80%

LIBRARIES

CORE SERVICES - CONTINUED

Community Programs and Spaces

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

Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Participation in library programs for preschool and school age children and their parents as a percentage of Juneau population.	35%	34%	35%	35%	35%
Use of library materials for children as a percentage of total circulation.	33%	32%	34%	34%	34%
Positive user responses to services and programs for children and their parents as expressed in user comments, online surveys and user response forms.	-	-	80%	-	80%
Use of library spaces for meetings or to attend author events, book discussions, film groups and cultural programs per capita.	.71	.77	.77	.77	.77
Yearly library visits per capita of Juneau population	13.76	13.56	13.72	13.33	13.33
Visits to the library per open service hour.	54	52	54	54	54
Positive user responses to the use of library meeting rooms and spaces as expressed in user comments, online surveys and user response forms.		-	80%	-	80%
Use of public internet, wireless internet, and library computers and equipment per capita.	2.7	3.3	4.4	4.4	4.4
Use of computer and Internet services per open hour.	11	13	17	17	17

LIBRARIES

CORE SERVICES - CONTINUED

CBJ Website

Includes: CBJ website design and maintenance

Services Provided to: CBJ departments and the public

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
<i>Annual use of these services as measured by:</i>					
% change in GigaBytes transferred*	20% [334.21GB]	Data not avail. Server failure.	21% [364.82GB]	10% [401.3GB]	10% [417.35 GB]
% change in successful server requests ("hits")*	3% N=[24,081,910]	42% [34,229,090]	5% [35,940,000]	5% [37,737,000]	5% [39,624,000]
% change in distinct files served**	13% N=[106,359]	122% [235,755]	30% [306,500]	20% [367,800]	20% [441,000]
% change in documents downloaded from the site in PDF format**	62% N=[1,954,648]	44% [2,805,135]	25% [3,506,000]	25% [4,383,000]	25% [5,479,000]
<i>Access to PDF's as portion of total web activity ("hits").</i>	8.1%	8.1%	18%	12%	10%
<i>User satisfaction with these services as measured by:</i>					
Percent of website users expressing satisfaction with web services (as measured by ongoing online surveys and user feedback forms).	-	-	80%	-	80%

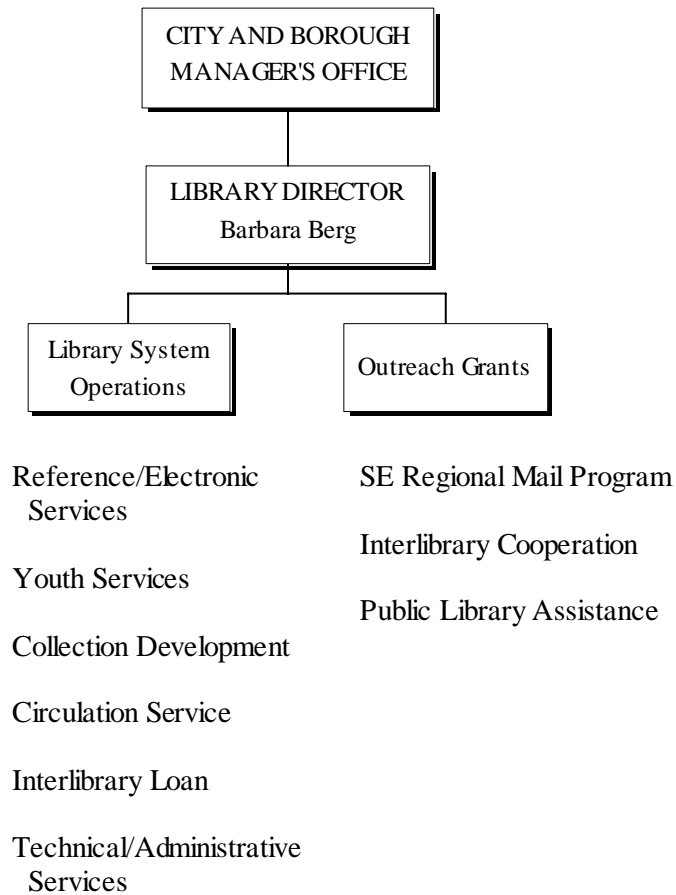
*Hits and GigaBytes transferred are measures of the volume of traffic through the website. Hits by themselves are an unreliable measure, because opening one page may generate many "hits" due to multiple related files that are also opened.

** Distinct files served represent individual files with substantive content that are requested and is a partial measure of use of the content available on the website. Each distinct file may have been opened many times. A file is counted only when it is opened.

***Because most documents with substantive content are posted in PDF format, PDF access is another measure of web content. This represents the number of times individual PDFs were opened. A file is counted each time it is opened.

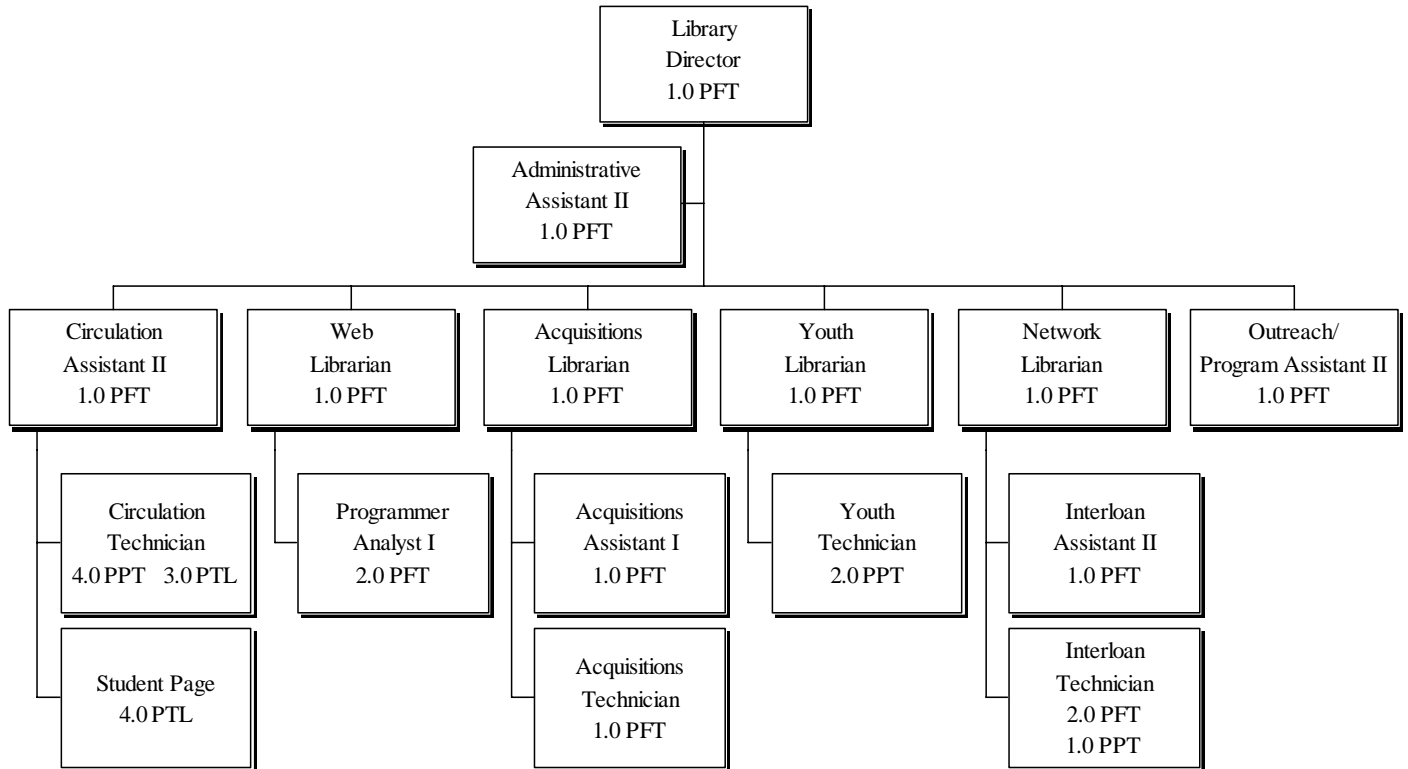
LIBRARIES

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Grants:						
Assistant Library Technician (1)	1.58	\$ 53,300	1.33	\$ 46,300	1.33	\$ 47,400
Benefits	-	36,300	-	33,500	-	35,500
Total	<u>1.58</u>	<u>89,600</u>	<u>1.33</u>	<u>79,800</u>	<u>1.33</u>	<u>82,900</u>
Operations:						
Library Director	1.00	79,900	1.00	94,900	1.00	94,900
Librarian	4.00	233,200	4.00	239,600	4.00	240,600
Library Assistant II	3.00	148,400	3.00	152,800	3.00	155,300
Library Assistant I	1.00	46,600	1.00	47,300	1.00	47,300
DP Programmer/Analyst	2.00	119,700	2.00	121,900	2.00	123,900
Secretary II	1.00	40,000	1.00	44,000	1.00	43,400
Assistant Library Technician (1)	7.10	240,900	7.35	257,300	7.35	259,300
Clerical Aid	1.04	18,800	1.04	18,800	1.04	18,800
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	521,100	-	566,400	-	593,800
Vacancy Factor	-	(14,400)	-	(16,200)	-	(16,500)
Total	<u>20.14</u>	<u>1,437,100</u>	<u>20.39</u>	<u>1,529,700</u>	<u>20.39</u>	<u>1,563,700</u>
Total Budget	<u>21.72</u>	<u>\$ 1,526,700</u>	<u>21.72</u>	<u>\$ 1,609,500</u>	<u>21.72</u>	<u>\$ 1,646,600</u>

(1) The funding source for a 0 .25 FTE Assistant Library Technician has changed from grants to operations.

PARKS AND RECREATION

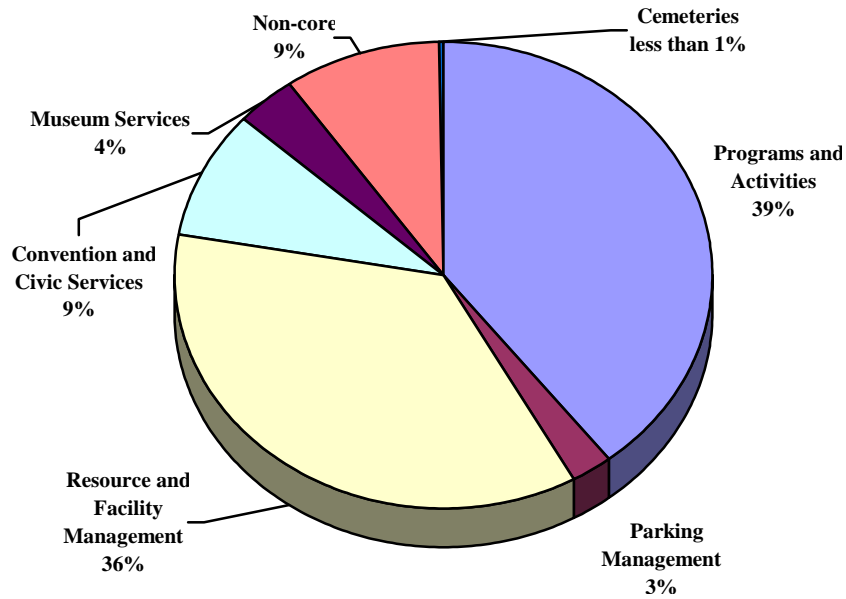
MISSION STATEMENT

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

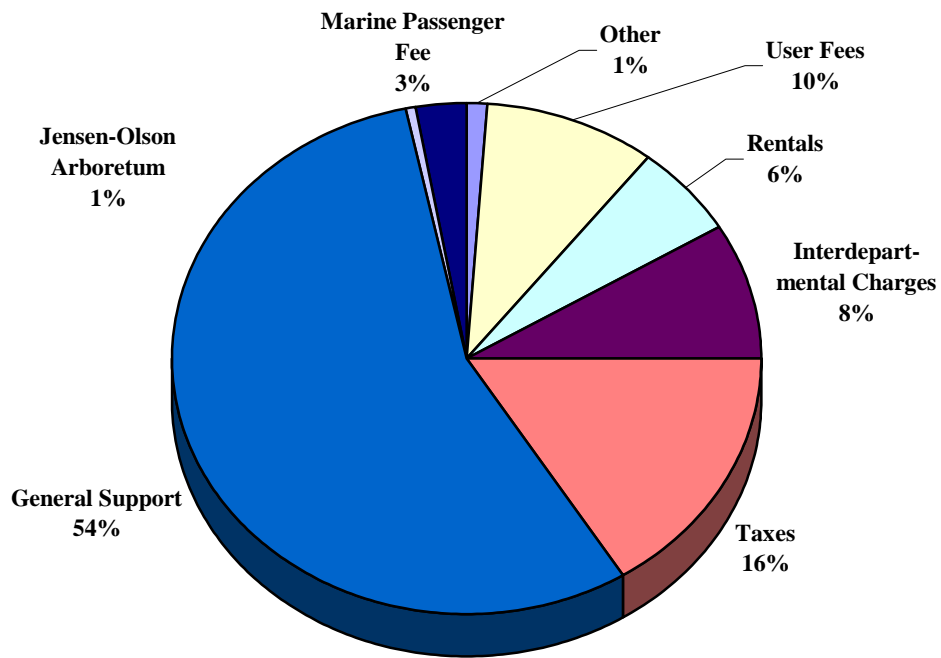
FY09 BUDGET

\$10,774,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 4,438,200	5,177,200	4,964,300	5,420,600	5,646,000
Commodities and Services	2,676,500	3,341,900	3,230,500	3,635,200	3,459,300
Capital Outlay	15,900	27,500	27,500	27,700	21,400
Return Marine Passenger Fee Proceeds (1)	-	18,700	18,700	-	-
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	658,800	709,100	709,100	772,400	791,900
Marine Passenger Fee Funding	185,700	204,400	204,400	218,000	218,000
Youth Activities Grant Program	450,500	450,000	450,000	550,000	550,000
Interdepartmental Charges	36,000	38,300	38,300	68,100	68,100
Support to:					
General Fund	23,600	80,500	80,500	82,900	85,400
Capital Projects	143,000	20,000	20,000	-	-
Total Expenditures	8,628,200	10,067,600	9,743,300	10,774,900	10,840,100
FUNDING SOURCES:					
User Fees	941,700	1,038,700	951,900	1,011,100	1,020,300
Rentals	520,800	566,900	568,900	593,900	611,500
Endowment	2,097,200	-	-	-	-
Sales	70,700	56,300	80,300	77,500	80,500
State Shared Revenue	122,000	-	-	-	-
State Grants	2,700	35,700	20,700	35,700	-
Ordinance Violations	18,600	6,800	11,900	8,700	8,700
Other Revenues	122,100	135,500	171,200	167,900	171,900
Interdepartmental Charges	780,800	800,800	830,500	923,600	907,400
Support from:					
Sales Tax	450,000	450,000	450,000	550,000	550,000
Hotel Tax-Centennial Hall	290,000	332,700	332,700	362,600	377,200
Hotel Tax-JCVB	658,800	709,100	709,100	772,400	791,900
General Fund	2,185,000	2,983,700	2,815,500	3,000,300	2,896,200
Roaded Service Area	2,118,000	2,526,600	2,512,700	2,845,400	3,011,200
Jensen-Olson Arboretum	23,600	80,500	80,500	82,900	85,400
Marine Passenger Fee	65,000	65,000	65,000	65,000	65,000
Marine Passenger Fee-JCVB	204,400	204,400	204,400	218,000	218,000
Fund Balance (To) From:					
Downtown Parking	137,900	40,900	24,600	3,200	5,400
Visitor Services	(94,300)	34,000	(49,400)	142,600	126,900
Jensen-Olson Arboretum	(2,086,800)	-	(37,200)	(85,900)	(87,400)
Total Funding Sources	\$ 8,628,200	10,067,600	9,743,300	10,774,900	10,840,100
STAFFING	77.64	80.24	80.24	80.77	82.25

PARKS AND RECREATION

	FY07 Actuals	FY08 Amended Budget	FY08 Projected Actuals	FY09 Adopted Budget	FY10 Approved Budget
FUND BALANCE RESERVE:					
Jensen-Olson Arboretum	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
FUND BALANCES:					
Downtown Parking	\$ 48,000	7,100	23,400	20,200	14,800
Visitor Services	\$ 272,100	238,100	321,500	178,900	52,000
Jensen-Olson Arboretum	\$ (10,400)	(10,400)	26,800	112,700	200,100

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

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY07 Actuals	FY08 Amended Budget	FY08 Projected Actuals	FY09 Adopted Budget	FY10 Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,232,300	2,615,300	2,461,500	2,738,400	2,895,700
Commodities and Services	816,200	1,067,400	1,109,500	1,214,300	1,224,300
Capital Outlay	15,900	20,500	20,500	20,500	14,000
Youth Activities Grant Program:					
Community	250,500	250,000	250,000	350,000	350,000
School District	200,000	200,000	200,000	200,000	200,000
Total Expenditures	3,514,900	4,153,200	4,041,500	4,523,200	4,684,000
FUNDING SOURCES:					
User Fees	661,700	737,200	658,000	709,000	712,900
Rentals	288,800	328,800	309,200	331,600	331,600
Sales	9,300	11,300	11,100	11,300	11,300
Ordinance Violations	7,400	500	3,000	2,000	2,000
Other Revenue	39,900	47,500	46,200	18,900	18,900
Interdepartmental Charge	40,300	42,700	42,700	46,100	46,100
State Shared Revenue	56,800	-	-	-	-
State Grants	2,700	8,600	8,600	8,900	-
Support From:					
Sales Tax	450,000	450,000	450,000	550,000	550,000
Roaded Service Area	1,958,000	2,526,600	2,512,700	2,845,400	3,011,200
Total Funding Sources	\$ 3,514,900	4,153,200	4,041,500	4,523,200	4,684,000
STAFFING:	46.72	46.61	46.61	46.14	47.14

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 795,300	907,900	902,300	952,200	980,200
Janitorial Services	328,000	397,700	390,000	404,400	420,700
Commodities and Services	614,900	651,900	663,100	766,500	715,900
Total Expenditures	1,738,200	1,957,500	1,955,400	2,123,100	2,116,800
FUNDING SOURCES:					
Interdepartmental Charges	705,500	706,500	736,200	825,800	809,600
State Shared Revenue	25,800	-	-	-	-
Support from:					
Marine Passenger Fee	65,000	65,000	65,000	65,000	65,000
General Fund	941,900	1,186,000	1,154,200	1,232,300	1,242,200
Total Funding Sources	\$ 1,738,200	1,957,500	1,955,400	2,123,100	2,116,800
STAFFING	10.75	10.75	10.75	10.75	10.75

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,026,800	1,206,100	1,186,900	1,250,100	1,271,500
Commodities and Services	337,000	578,500	437,900	598,400	441,700
Total Expenditures	1,363,800	1,784,600	1,624,800	1,848,500	1,713,200
FUNDING SOURCES:					
User Fees	46,600	52,500	44,100	50,300	52,600
Rentals	11,900	13,200	13,200	13,800	14,500
State Grant	-	27,100	12,100	26,800	-
Interdepartmental Charges	35,000	51,600	51,600	51,700	51,700
State Shared Revenue	28,600	-	-	-	-
Support from:					
Marine Passenger Fee	-	-	-	-	-
Roaded Service Area	160,000	-	-	-	-
Jensen-Olson Arboretum	23,600	80,500	80,500	82,900	85,400
General Fund	1,058,100	1,559,700	1,423,300	1,623,000	1,509,000
Total Funding Sources	\$ 1,363,800	1,784,600	1,624,800	1,848,500	1,713,200
STAFFING	16.11	17.34	17.34	17.34	17.34

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Support to:					
General Fund	\$ 23,600	80,500	80,500	82,900	85,400
Capital Projects	71,000	20,000	20,000	-	-
Total Expenditures	94,600	100,500	100,500	82,900	85,400
FUNDING SOURCES:					
Rental	2,000	12,500	12,700	19,800	19,800
Interest Income	77,900	88,000	125,000	149,000	153,000
Auction Proceeds	4,300	-	-	-	-
Endowment	2,097,200	-	-	-	-
Fund Balance (To) From	(2,086,800)	-	(37,200)	(85,900)	(87,400)
	\$ 94,600	100,500	100,500	82,900	85,400
FUND BALANCE RESERVE	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
AVAILABLE FUND BALANCE	\$ (10,400)	(10,400)	26,800	112,700	200,100

COMPARATIVES FOR DOWNTOWN PARKING

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 19,900	23,200	20,100	24,700	25,900
Commodities and Services	187,000	187,700	173,000	183,400	184,400
Interdepartmental Charges	36,000	38,300	38,300	68,100	68,100
Support to Capital Projects	72,000	-	-	-	-
Total Expenditures	314,900	249,200	231,400	276,200	278,400
FUNDING SOURCES:					
Parking Lease Revenue	165,800	188,700	185,000	182,000	182,000
State Shared Revenue	600	-	-	-	-
Ordinance Violations	10,600	6,000	8,200	6,000	6,000
Support from General Fund	-	13,600	13,600	85,000	85,000
Fund Balance From	137,900	40,900	24,600	3,200	5,400
Total Funding Sources	\$ 314,900	249,200	231,400	276,200	278,400
STAFFING	0.39	0.39	0.39	0.39	0.39
FUND BALANCE	\$ 48,000	7,100	23,400	20,200	14,800

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 363,900	424,700	393,500	455,200	472,700
Commodities and Services	393,400	458,700	457,000	468,200	472,300
Capital Outlay	-	7,000	7,000	7,200	7,400
Return Marine Passenger Fee Proceeds (1)	-	18,700	18,700	-	-
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council					
Hotel Tax Funding	658,800	709,100	709,100	772,400	791,900
Marine Passenger Fee Funding	185,700	204,400	204,400	218,000	218,000
Total Expenditures	1,601,800	1,822,600	1,789,700	1,921,000	1,962,300
FUNDING SOURCES:					
User Fees	67,600	60,300	64,800	69,800	72,800
State Shared Revenue	10,200	-	-	-	-
Sales	61,400	45,000	69,200	66,200	69,200
Rentals	218,100	212,400	233,800	228,700	245,600
Ordinance Violations	600	300	700	700	700
Support From:					
General Fund for Centennial Hall	185,000	224,400	224,400	60,000	60,000
Hotel Tax for Centennial Hall	290,000	332,700	332,700	362,600	377,200
Hotel Tax for JCVB	658,800	709,100	709,100	772,400	791,900
Marine Passenger Fee for JCVB	204,400	204,400	204,400	218,000	218,000
Fund Balance (To) From	(94,300)	34,000	(49,400)	142,600	126,900
Total Funding Sources	\$ 1,601,800	1,822,600	1,789,700	1,921,000	1,962,300
STAFFING	7.16	7.16	7.16	7.16	7.16
FUND BALANCE	\$ 272,100	238,100	321,500	178,900	52,000

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

PARKS AND RECREATION

BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY09 Adopted Budget is an increase of \$707,300 (7.0%) over the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$65,200 (0.6%) over the FY09 Adopted Budget. In addition, FY08 was the first full year of operations for the Jensen-Olson Arboretum.

The significant budgetary changes include:

FY09

- Personnel Services increased \$243,400 (4.7%) due largely to health care cost increase.
- Commodities and Services increased \$293,300 (8.8%) due to escalating heating oil, gasoline, and diesel costs.
- Funding provided for Youth Activities Grants was increased \$100,000 (22.2%).
- The Funding Source - Interdepartmental Charges increased \$122,800 (15.3%), mainly due to the Building Maintenance Division charges to other departments for CBJ owned facilities.

FY10

- Personnel Services increased \$225,400 (4.2%) due to health care cost increases.
 - The new Valley Pool is anticipated to open in FY10.
-

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Ratio of revenues vs program costs	37/100	37/100	38/100	36/100	36/100
Percentage of facility rental time (hours) rented vs. time available	40%	50%	51%	51%	51%
Percentage of program/activity participants vs. program/activity openings	29%	30%	23%	26%	26%
# 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	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Ratio of revenue vs. program costs	140/100	120/100	85/100	60/100	60/100
Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available	64%	52%	50%	55%	55%
Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)	7%	9%	5%	0	0
# of satisfied customers vs. # of dissatisfied customers	20/0	60/1	20/0	20/0	20/0

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
% of unscheduled maintenance vs. % total maintenance (parks/landscape)	10%	10%	10%	10%	10%
% of unscheduled maintenance vs. % total maintenance (facility maintenance)	38%	35%	35%	35%	35%
% of hours facility is available vs. % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance) (parks, landscape and facility maintenance)	100%	100%	100%	100%	100%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	20/0	20/0	20/0

Convention and Civic Services

Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of rooms scheduled vs. amount available	36%	40%	35%	35%	35%
# of days facility scheduled vs. # of days with no rentals	299/66	340/24	308/57	308/57	308/57
	\$145,053:	\$159,000:	188,000:	182,000:	198,000:
Ratio of room revenue vs. hours of rentals	8,244	6,800	10,000	10,000	10,000
Percentage of time groups had to be turned away vs. time reserved	2%	7%	2%	2%	2%
# of satisfied customers vs. # of dissatisfied customers	20/0	20/0	30/1	30/1	30/1

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Ratio of revenue to operating costs	34,400/82,800 42%	33,900/82,800 41%	30,700/87,000 35%	30,500/85,000 36%	31,000/85,000 36%
Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections	129% full 567/2,055	125% full* 844/2,055	136% full 830/2,055	133% full 800/2,055	136% full 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

*Basement reconfigured for more efficient packing of oversized storage.

PARKS AND RECREATION

CORE SERVICES, CONTINUED

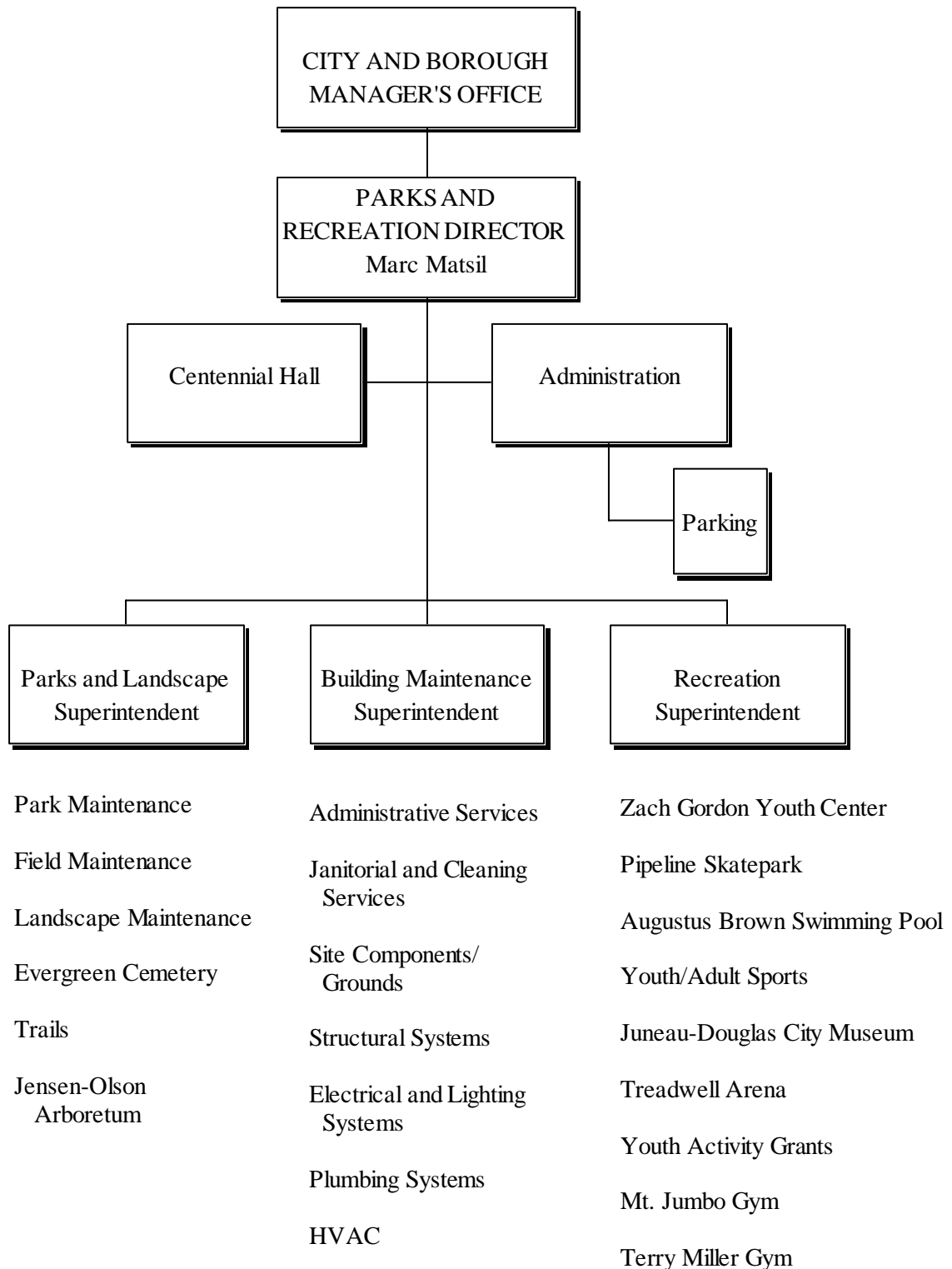
Cemeteries

Services Provided to: Public

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</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

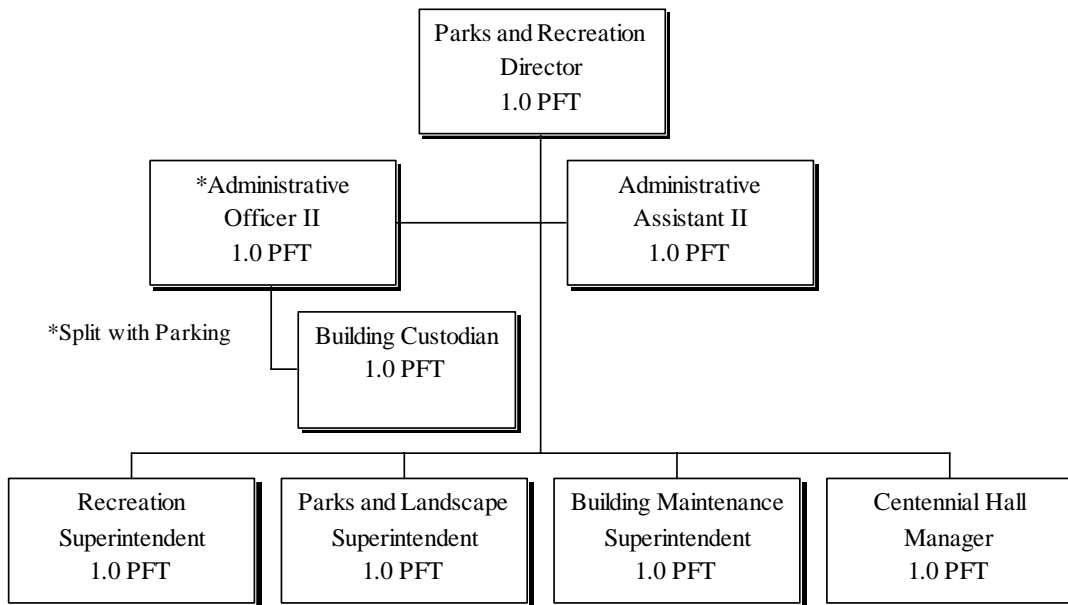
FUNCTIONAL ORGANIZATION CHART



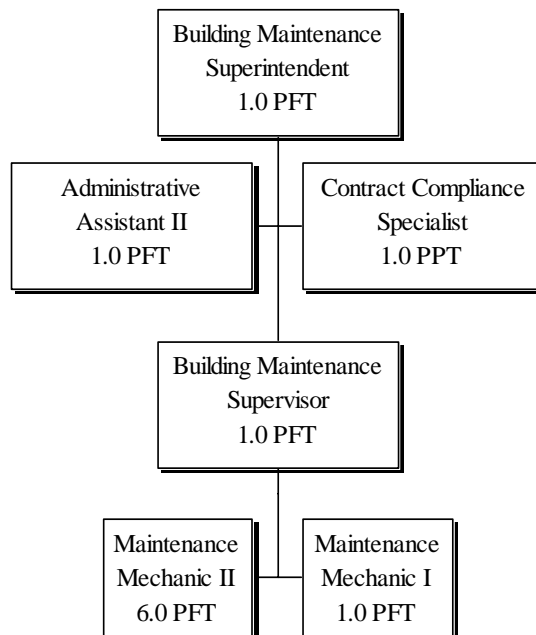
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



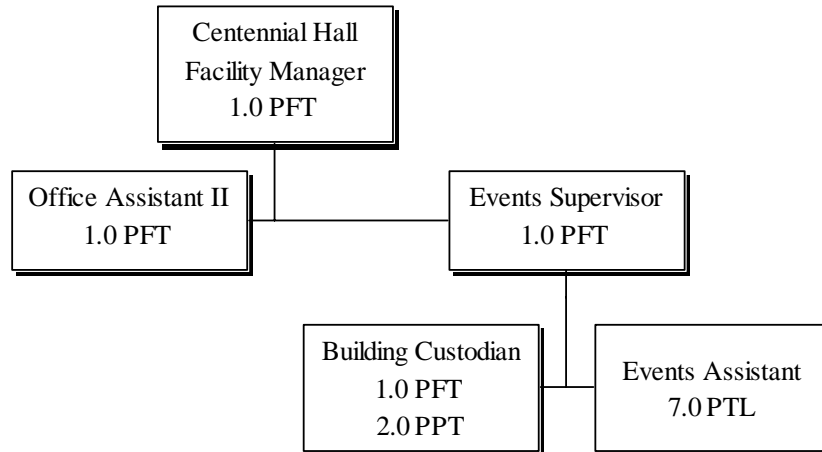
BUILDING MAINTENANCE DIVISION



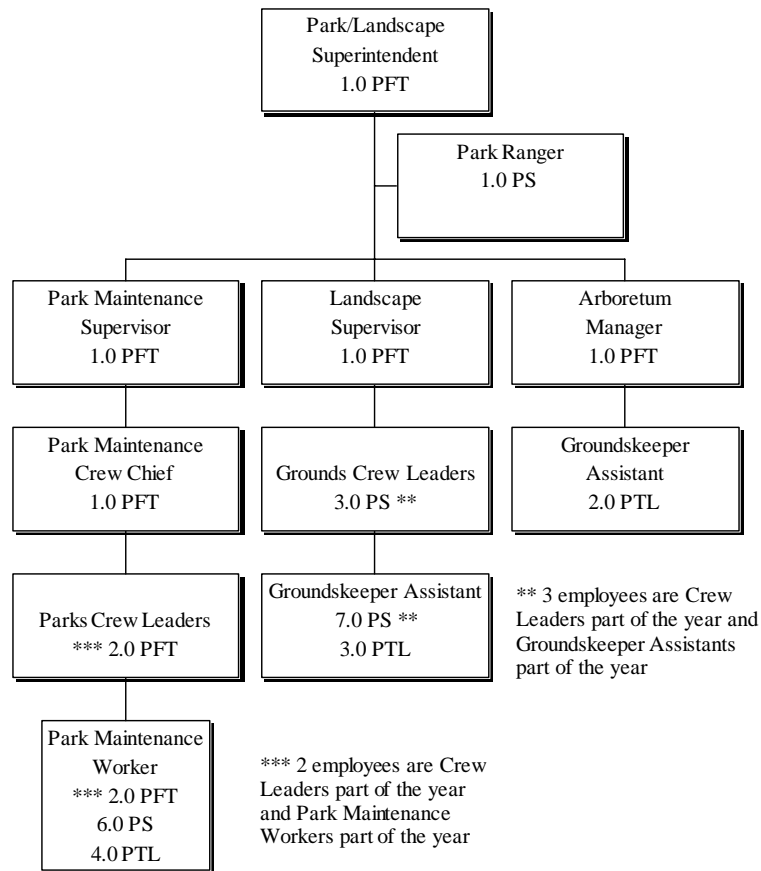
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



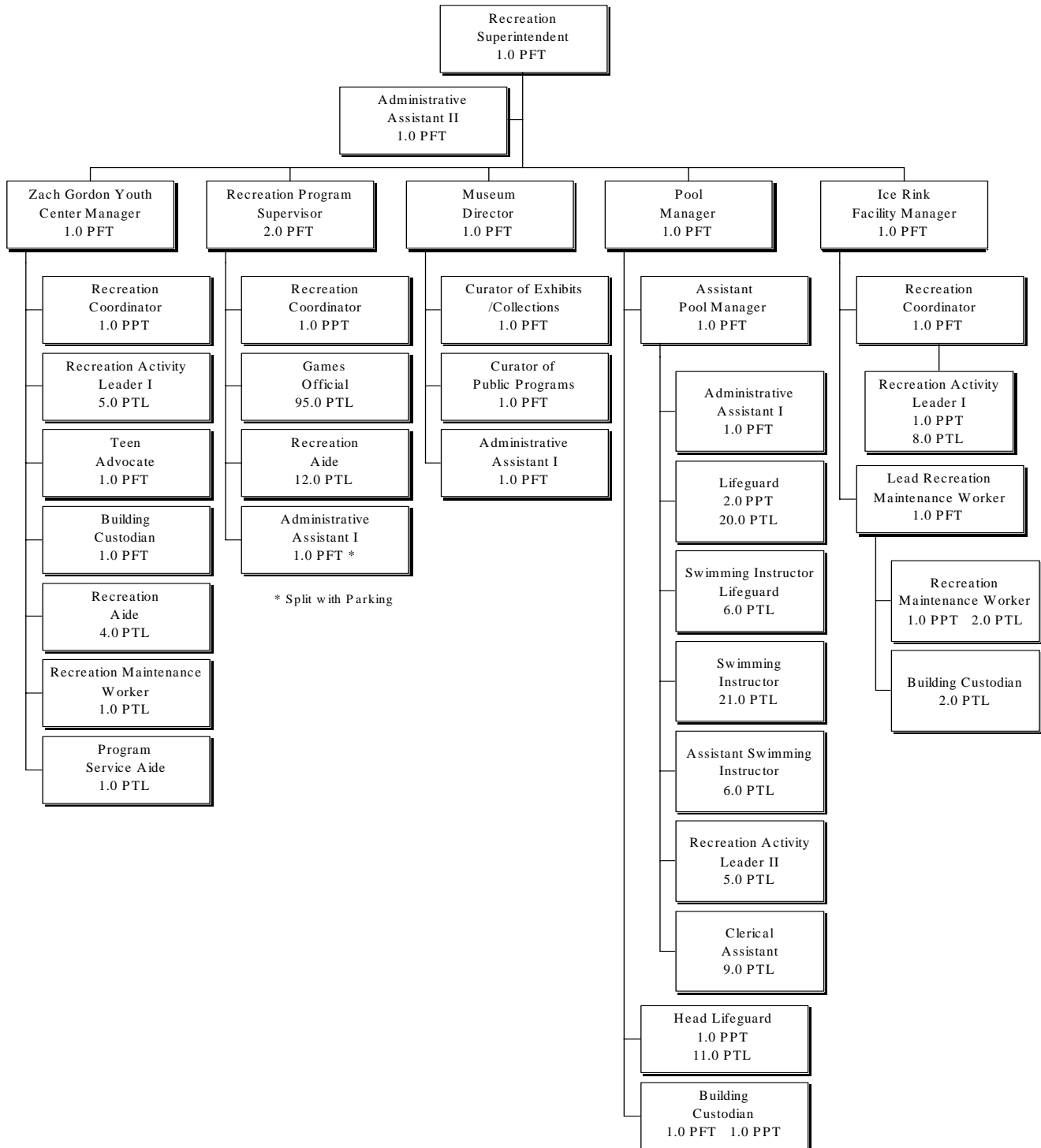
PARKS AND LANDSCAPE MAINTENANCE



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 - DOWNTOWN

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	\$ 103,300	1.00	\$ 114,300	1.00	\$ 115,400
Administrative Officer	0.95	56,200	0.95	58,900	0.95	60,900
Administrative Assistant I (2)	1.00	31,800	1.00	42,000	1.00	43,300
Building Custodian	1.00	37,800	1.00	29,300	1.00	30,200
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	127,200	-	138,700	-	145,900
Vacancy Factor	-	(3,600)	-	(3,800)	-	(4,000)
Total	3.95	356,700	3.95	383,400	3.95	395,700
Recreation:						
Recreation Superintendent	1.00	78,900	1.00	82,700	1.00	85,500
Recreation Supervisor	2.00	110,400	2.00	112,600	2.00	114,600
Administrative Assistant II (3)	1.00	40,000	1.00	38,700	1.00	40,000
Administrative Assistant I (4)	0.66	21,500	0.66	22,300	0.66	23,000
Recreation Aide	-	-	3.34	65,700	3.34	65,400
Facility Supervisors	3.34	64,400	-	-	-	-
Recreation Coordinator	-	-	1.00	36,000	1.00	37,200
Recreation Leader	1.00	32,900	-	-	-	-
Benefits	-	182,400	-	193,200	-	203,600
Vacancy Factor	-	(4,300)	-	(4,500)	-	(4,600)
Total	9.00	526,200	9.00	546,700	9.00	564,700
Swimming Pool-Downtown:						
Aquatic Director (5)	-	-	-	-	0.50	29,100
Pool Manager	1.00	64,600	1.00	65,600	1.00	65,600
Assistant Pool Manager	1.00	54,300	1.00	55,800	1.00	56,300
Building Custodian	1.56	46,700	1.56	48,500	1.56	49,500
Head Guards	1.95	65,700	1.95	66,100	1.95	63,600
Lifeguards	3.21	92,500	3.21	91,300	3.21	91,300
Swim Instructors	1.63	45,500	1.63	46,200	1.63	46,200
Swim Instructors/Lifeguards	0.52	15,000	0.52	15,300	0.52	15,300
Assistant Swim Instructors	0.23	5,000	0.23	5,000	0.23	5,000
Recreation Activity Leader III	0.20	5,600	0.20	5,700	0.20	5,700
Office Assistant III	1.00	35,100	1.00	36,000	1.00	36,400
Clerical Assistants	1.55	27,500	1.55	31,700	1.55	31,700
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Overtime	-	8,100	-	7,600	-	7,600
Benefits	-	217,200	-	233,500	-	260,200
Vacancy Factor	-	(6,600)	-	(6,900)	-	(7,500)
Total	13.85	\$ 681,500	13.85	\$ 706,700	14.35	\$ 761,300

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Youth Center:						
Youth Center Manager	1.00	\$ 63,000	1.00	\$ 64,100	1.00	\$ 65,300
Recreation Coordinator	-	-	0.88	29,400	0.88	30,000
Recreation Leader	0.88	26,700	-	-	-	-
Recreation Activity Leader I	1.10	24,700	1.10	25,700	1.10	26,000
Teen Health Advocate	0.88	28,900	1.00	33,800	1.00	34,900
Building Custodian	1.00	33,600	1.00	34,900	1.00	34,900
Facility Supervisors	1.16	23,700	-	-	-	-
Recreation Aide	-	-	1.03	21,300	1.03	21,300
Program Service Aide	0.20	3,500	0.20	3,800	0.20	3,600
Recreation Maintenance Worker	0.20	6,400	0.20	6,500	0.20	6,500
Shift Differential	-	1,800	-	-	-	-
Benefits	-	109,900	-	119,600	-	125,900
Vacancy Factor	-	(3,200)	-	(3,400)	-	(3,400)
Total	<u>6.42</u>	<u>319,000</u>	<u>6.41</u>	<u>335,700</u>	<u>6.41</u>	<u>345,000</u>
City Museum:						
Museum Curator	1.00	56,500	1.00	59,200	1.00	60,100
Curator of Public Programs	0.88	38,700	0.88	38,200	0.88	36,900
Curator of Collections & Exhibits	1.00	44,800	1.00	47,000	1.00	48,500
Administrative Assistant I (4)	0.93	32,700	0.93	35,400	0.93	35,400
Office Assistant I	0.39	9,900	0.39	9,700	0.39	9,700
Overtime	-	700	-	800	-	800
Benefits	-	109,300	-	117,600	-	123,300
Total	<u>4.20</u>	<u>292,600</u>	<u>4.20</u>	<u>307,900</u>	<u>4.20</u>	<u>314,700</u>
Ice Rink: (1)						
Facility Manager	1.00	63,400	1.00	65,300	1.00	66,700
Recreation Coordinator	-	-	1.00	33,600	1.00	34,700
Recreation Leader	1.00	33,100	-	-	-	-
Recreation Activity Leader I	4.10	91,800	3.27	80,000	3.27	80,100
Building Custodian	0.99	28,200	0.99	28,100	0.99	28,100
Recreation Maintenance Worker	2.10	67,800	2.25	86,100	2.25	85,700
Program Service Aide	-	-	0.22	4,000	0.22	4,000
Shift Differential	-	8,600	-	-	-	-
Overtime	-	8,500	-	8,800	-	9,200
Benefits	-	142,300	-	156,700	-	164,900
Vacancy Factor	-	(4,400)	-	(4,600)	-	(4,700)
Total	<u>9.19</u>	<u>\$ 439,300</u>	<u>8.73</u>	<u>\$ 458,000</u>	<u>8.73</u>	<u>\$ 468,700</u>

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Swimming Pool-Valley:						
Aquatic Director (5)	-	\$ -	-	\$ -	0.50	\$ 29,100
Benefits	-	-	-	-	-	17,000
Vacancy Factor	-	-	-	-	-	(500)
Total	-	-	-	-	0.50	45,600
Total Budget	<u>46.61</u>	<u>\$ 2,615,300</u>	<u>46.14</u>	<u>\$ 2,738,400</u>	<u>47.14</u>	<u>\$ 2,895,700</u>

(1) The Ice Rink had staffing reorganizations and reclassifications during FY08, which resulted in a net decrease of 0.46 FTE's.

(2) During FY08, this position was reclassified from a Secretary II to an Administrative Assistant I position with minimal financial impact.

(3) During FY08, this position was reclassified from an Secretary II to an Administrative Assistant II position with minimal financial impact.

(4) During FY08, these positions was reclassified from an Office Assistant III to an Administrative Assistant I with minimal financial impact.

(5) The new Valley Pool is expected to open in FY10. The intent is to hire a full-time Aquatic Director to oversee both pools.

STAFFING DETAIL, BUILDING MAINTENANCE

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 81,100	1.00	\$ 81,600	1.00	\$ 83,300
Building Maintenance Supervisor	1.00	63,200	1.00	65,100	1.00	65,600
Contract Specialist	0.75	32,700	0.75	32,500	0.75	32,500
Maintenance Mechanic II	6.00	307,300	6.00	319,600	6.00	324,800
Maintenance Mechanic I	1.00	41,300	1.00	43,100	1.00	44,500
Administrative Assistant II (1)	1.00	37,500	1.00	40,900	1.00	42,300
Shift Differential	-	20,000	-	20,000	-	20,000
Overtime	-	6,900	-	6,900	-	6,900
Benefits	-	327,000	-	352,100	-	370,200
Vacancy Factor	-	(9,100)	-	(9,600)	-	(9,900)
Total Budget	<u>10.75</u>	<u>\$ 907,900</u>	<u>10.75</u>	<u>\$ 952,200</u>	<u>10.75</u>	<u>\$ 980,200</u>

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 46,100	0.55	\$ 43,400	0.55	\$ 43,900
Park Maint. Supervisor	1.00	60,200	1.00	62,100	1.00	63,500
Park Maintenance Crew Chief	1.00	45,600	1.00	48,500	1.00	50,100
Parks Crew Leader	1.00	50,700	1.00	42,800	1.00	44,200
Park Ranger	0.50	20,400	0.50	21,200	0.50	21,400
Park Maintenance Worker	4.96	184,900	4.96	186,700	4.96	189,000
Shift Differential	-	8,200	-	8,800	-	8,800
Clean Water Grant	-	-	-	13,500	-	-
Overtime	-	9,500	-	9,600	-	9,900
Benefits	-	241,900	-	251,400	-	265,200
Vacancy Factor	-	(6,500)	-	(6,600)	-	(6,800)
Total Budget	9.01	661,000	9.01	681,400	9.01	689,200
Landscape:						
Park/Landscape Superintendent	0.45	37,700	0.45	35,500	0.45	35,900
Landscape Supervisor	1.00	64,400	1.00	65,600	1.00	65,600
Grounds Leader	1.37	59,500	1.37	60,900	1.37	60,900
Groundskeeper Assistant	3.83	129,600	3.83	131,300	3.83	132,700
Overtime	-	900	-	900	-	900
Benefits	-	155,200	-	165,000	-	173,000
Vacancy Factor	-	(4,800)	-	(4,600)	-	(4,700)
Total Budget	6.65	442,500	6.65	454,600	6.65	464,300
Arboretum:						
Arboretum Manager	1.00	50,600	1.00	56,600	1.00	58,400
Groundskeeper Assistant	0.68	21,600	0.68	22,500	0.68	22,700
Benefits	-	30,400	-	35,000	-	36,900
Total	1.68	102,600	1.68	114,100	1.68	118,000
Total Budget	17.34	\$ 1,206,100	17.34	\$ 1,250,100	17.34	\$ 1,271,500

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Officer	0.05	\$ 3,000	0.05	\$ 3,100	0.05	\$ 3,200
Administrative Assistant I (1)	0.34	11,000	0.34	11,500	0.34	11,900
Benefits	-	9,200	-	10,100	-	10,800
Total Budget	0.39	\$ 23,200	0.39	\$ 24,700	0.39	\$ 25,900

STAFFING DETAIL, VISITOR SERVICES

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Centennial Hall Facility Manager	1.00	\$ 61,700	1.00	\$ 64,700	1.00	\$ 66,800
Building Custodian (1)	2.66	85,900	-	-	-	-
Events Specialists (1)	-	-	2.66	93,000	2.66	95,700
Events Manager	1.00	42,400	1.00	44,500	1.00	46,000
Events Assistants	1.50	37,100	1.50	37,600	1.50	37,600
Office Assistant II	1.00	29,500	1.00	28,900	1.00	29,900
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	9,600	-	9,800	-	9,900
Benefits	-	148,400	-	166,500	-	176,700
Vacancy Factor	-	(4,700)	-	(4,600)	-	(4,700)
Total Budget	7.16	\$ 424,700	7.16	\$ 455,200	7.16	\$ 472,700

(1) Human Resources upgraded the Building Custodians to Events Specialist due to the required duties and responsibilities.

POLICE

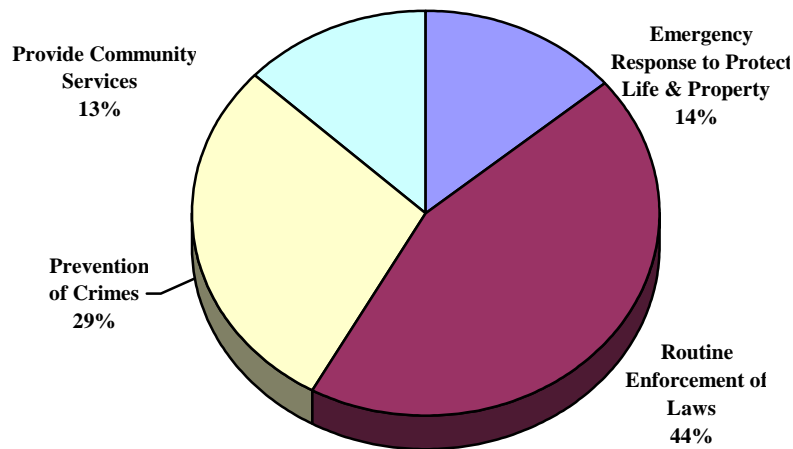
MISSION STATEMENT

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

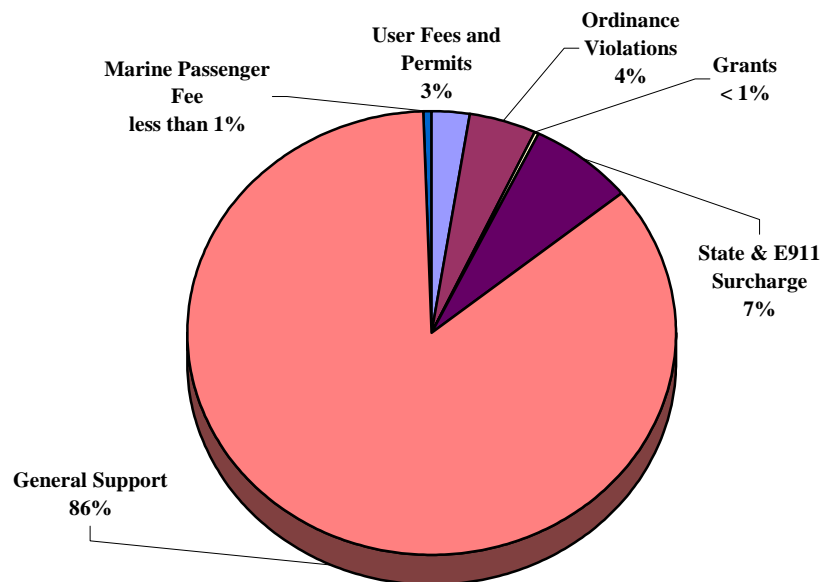
FY09 BUDGET

\$12,832,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 7,605,700	8,850,900	8,346,600	9,655,300	10,006,600
Commodities and Services	2,540,400	2,717,600	2,862,100	3,133,600	3,132,200
Capital Outlay	-	-	-	44,000	-
Total Expenditures	10,146,100	11,568,500	11,208,700	12,832,900	13,138,800
FUNDING SOURCES:					
User Fees and Permits	309,900	388,400	372,500	336,200	336,700
Ordinance Violations	536,100	575,100	527,000	543,500	545,500
State Shared Revenue	258,400	-	-	-	-
State Grants	63,100	86,200	85,000	39,800	39,800
Federal Grants	7,400	8,300	4,300	7,900	8,400
State Surcharge	37,600	38,600	38,600	38,600	38,600
E911 Surcharge	504,800	912,000	860,400	860,400	860,400
Support from:					
Marine Passenger Fee	60,000	50,000	50,000	60,000	60,000
Roaded Service Area	8,368,800	9,509,900	9,270,900	10,946,500	11,249,400
Total Funding Sources	\$ 10,146,100	11,568,500	11,208,700	12,832,900	13,138,800
STAFFING	92.00	93.00	93.00	93.00	93.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Police Department is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Police FY09 Adopted Budget is an increase of \$1,264,400 (10.9%) over the FY08 Amended Budget. The FY10 Approved Budget is an increase of \$305,900 (2.4%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$804,400 (9.0%) due largely to health care cost increases.
- The contract with the Gastineau Humane Society (GHS) for animal control enforcement increased \$137,500 (22.8%) due to increases in personnel services, vehicle repairs and replacement and building maintenance. In addition, \$75,000 is budgeted to assist in the roof replacement of the facility.
- Capital Outlay increased \$44,000 for the replacement of electronic surveillance equipment and a drug spectrometer with a funding source from the asset forfeiture account.

FY10

- Personnel Services increased \$351,300 (3.6%) due to health care cost increases.

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>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Key Measures					
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>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Key Measures					
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>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Key Measures					
Percentage of students successfully completing DARE program	99	99	99	99	99
Number of citizens successfully completing Citizen's Police Academy	17	5	11	15	15

Provide Community Service

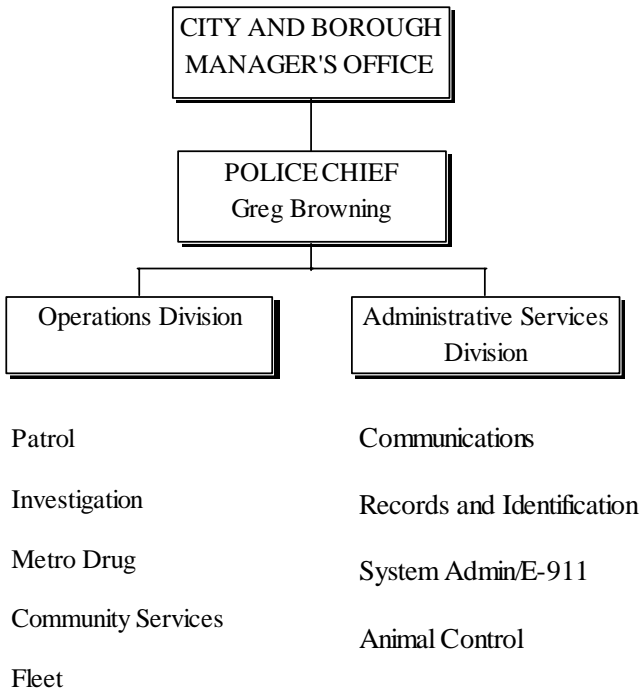
Includes: Problem-solving and customer service; provide non-criminal public information

Services Provided to: All citizens of Juneau

	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Key Measures					
Number of JPD website hits	35,029	41,083	45,000	50,000	55,000

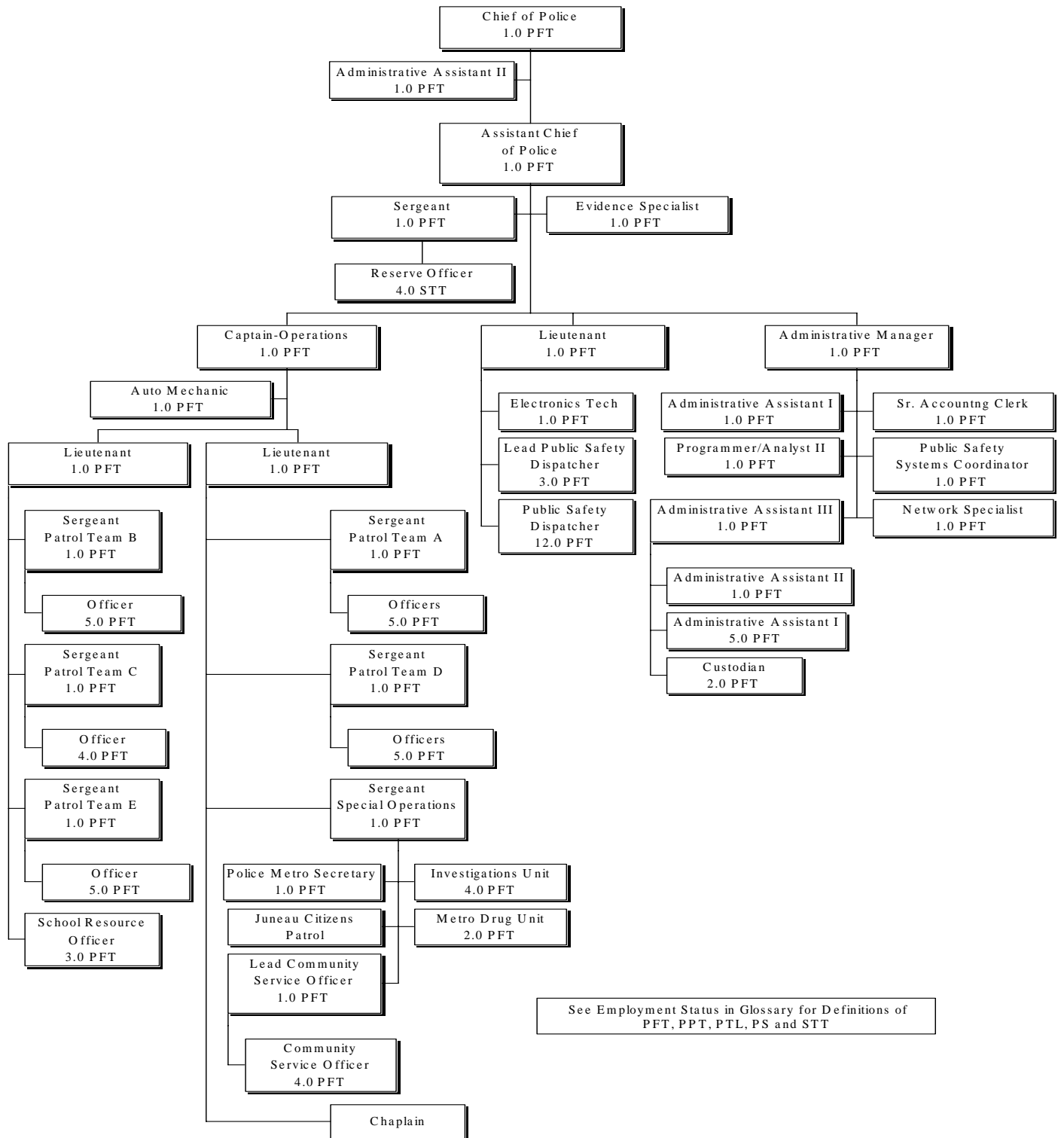
POLICE

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 107,000	1.00	\$ 115,800	1.00	\$ 117,900
Assistant Chief	1.00	96,400	1.00	100,000	1.00	101,300
Administrative Manager	1.00	67,700	1.00	71,000	1.00	73,400
Sergeant	1.00	55,600	1.00	82,500	1.00	86,100
Administrative Assistant II (1)	1.00	37,800	1.00	42,400	1.00	43,800
Secretary I	1.00	35,200	1.00	35,800	1.00	37,000
Evidence/Property Specialist	1.00	51,900	1.00	53,600	1.00	53,900
Building Custodians	2.00	73,900	2.00	76,900	2.00	76,700
Electronics Technician	1.00	53,200	1.00	57,100	1.00	59,000
Programmer/Analyst	0.50	35,400	0.50	29,100	0.50	29,100
Network Specialist	1.00	56,400	1.00	59,200	1.00	60,100
Senior Accounting Clerk	1.00	41,800	1.00	43,000	1.00	43,300
Overtime	-	11,700	-	10,500	-	10,700
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	373,600	-	439,600	-	461,400
Vacancy Factor	-	(10,000)	-	(11,100)	-	(11,400)
Total	12.50	1,091,500	12.50	1,209,300	12.50	1,246,200
Patrol:						
Captain	1.00	93,900	1.00	97,000	1.00	97,000
Lieutenant	2.00	160,100	2.00	169,400	2.00	172,000
Sergeant	5.00	375,100	5.00	412,700	5.00	420,800
Officers	30.00	1,747,000	29.97	1,831,900	29.97	1,903,900
Reserve Officers	-	-	1.00	74,700	1.00	75,400
Overtime	-	426,600	-	369,600	-	371,100
Standby pay	-	4,000	-	-	-	-
Shift Differential	-	59,400	-	73,400	-	72,400
Benefits	-	1,350,900	-	1,479,500	-	1,573,300
Vacancy Factor	-	(40,000)	-	(45,200)	-	(46,200)
Total before amendment	38.00	4,177,000	38.97	4,463,000	38.97	4,639,700
Amendment						
Reserve Officers (2)	1.00	-	-	-	-	-
Total after amendment	39.00	4,177,000	38.97	4,463,000	38.97	4,639,700
Patrol Grants:						
Officers	-	-	0.03	2,000	0.03	2,000
Overtime	-	-	-	51,900	-	51,900
Benefits	-	-	-	17,200	-	17,200
Total	-	\$ -	0.03	\$ 71,100	0.03	\$ 71,100

POLICE

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>	<u>No.</u>	<u>Salary & Benefits Budget</u>
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
Investigation:						
Sergeant	0.33	\$ 24,800	0.33	\$ 27,900	0.33	\$ 28,700
Investigators	4.00	272,100	4.00	274,900	4.00	282,100
Overtime	-	27,500	-	39,700	-	40,100
Standby pay	-	4,800	-	23,400	-	23,400
Benefits	-	165,800	-	181,700	-	192,300
Vacancy Factor	-	(4,800)	-	(5,400)	-	(5,500)
Total	4.33	490,200	4.33	542,200	4.33	561,100
Metro Drug:						
Sergeant	0.33	24,800	0.33	27,900	0.33	28,700
Officer	2.00	130,400	2.00	128,600	2.00	141,800
Secretary I	1.00	40,400	1.00	44,400	1.00	46,400
Overtime	-	16,900	-	23,800	-	24,200
Benefits	-	111,000	-	118,000	-	129,200
Vacancy Factor	-	(3,200)	-	(3,400)	-	(3,700)
Total	3.33	320,300	3.33	339,300	3.33	366,600
Communications:						
Lieutenant	1.00	85,500	1.00	89,700	1.00	90,800
Police Dispatchers	15.00	710,800	15.00	760,300	15.00	779,700
Overtime	-	58,300	-	65,100	-	66,400
Standby pay	-	1,700	-	-	-	-
Shift Differential	-	31,600	-	37,700	-	37,700
Benefits	-	460,800	-	546,400	-	575,800
Vacancy Factor	-	(13,300)	-	(14,800)	-	(15,300)
Total	16.00	1,335,400	16.00	1,484,400	16.00	1,535,100
System Admin/Emergency 911:						
Programmer/Analyst	0.50	35,400	0.50	29,100	0.50	30,000
Public Safety Systems Coordinator	1.00	59,200	1.00	55,500	1.00	57,300
Overtime	-	4,800	-	4,100	-	4,200
Benefits	-	53,100	-	52,500	-	55,500
Vacancy Factor	-	(1,500)	-	(1,400)	-	(1,400)
Total	1.50	151,000	1.50	139,800	1.50	145,600
Records & Identification:						
Police Records Supervisor	1.00	53,100	1.00	53,900	1.00	53,900
Police Records Technician	-	-	1.00	44,000	1.00	44,300
Police Clerk	6.00	230,600	5.00	173,700	5.00	178,800
Overtime	-	5,600	-	7,100	-	7,800
Standby pay	-	800	-	11,200	-	11,200
Benefits	-	185,700	-	198,800	-	201,100
Vacancy Factor	-	(4,700)	-	(4,800)	-	(4,900)
Total	7.00	\$ 471,100	7.00	\$ 483,900	7.00	\$ 492,200

POLICE

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Community Services:						
Sergeant	0.34	\$ 25,600	1.00	\$ 74,700	1.00	\$ 75,400
Lead Community Service Officer	1.00	57,900	1.00	64,300	1.00	65,600
Community Service Officers	3.00	146,600	3.00	163,700	3.00	170,800
Police Officers	3.00	169,800	2.34	151,800	2.34	153,400
Commercial Passenger Vehicle Administrator	1.00	49,200	1.00	53,800	1.00	56,200
Overtime	-	25,500	-	22,500	-	23,100
Standby pay	-	700	-	700	-	700
Benefits	-	244,800	-	295,400	-	306,600
Vacancy Factor	-	(7,000)	-	(8,100)	-	(8,400)
Total before amendment	<u>8.34</u>	<u>713,100</u>	<u>8.34</u>	<u>818,800</u>	<u>8.34</u>	<u>843,400</u>
Amendment						
Law Enforcement Liaison Program(3)	-	9,200	-	-	-	-
Total after amendment	<u>8.34</u>	<u>722,300</u>	<u>8.34</u>	<u>818,800</u>	<u>8.34</u>	<u>843,400</u>
Fleet:						
Automotive Mechanic	1.00	59,200	1.00	65,000	1.00	65,500
Overtime	-	900	-	2,300	-	2,300
Benefits	-	32,900	-	37,200	-	38,800
Vacancy Factor	-	(900)	-	(1,000)	-	(1,000)
Total	<u>1.00</u>	<u>92,100</u>	<u>1.00</u>	<u>103,500</u>	<u>1.00</u>	<u>105,600</u>
Total Budget	<u>93.00</u>	<u>\$ 8,850,900</u>	<u>93.00</u>	<u>\$ 9,655,300</u>	<u>93.00</u>	<u>\$ 10,006,600</u>

(1) During FY08, this position was reclassified from a Secretary II to an Administrative Assistant II position with no financial impact.

(2) During FY08, a Police Reserve Officer program began, which provides downtown foot patrols during the summer tourist season May through September. The cost for the program in FY08 was covered by vacancies.

(3) Grant from the State of Alaska, Department of Transportation and Public Facilities to increase and stimulate the planning and development of aggressive, highly visible state and local enforcement efforts particularly in the area of impaired driving and seatbelt enforcement.

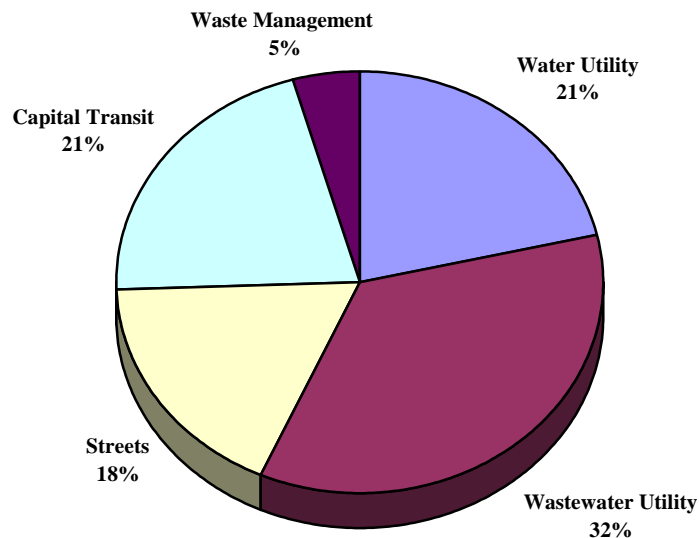
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

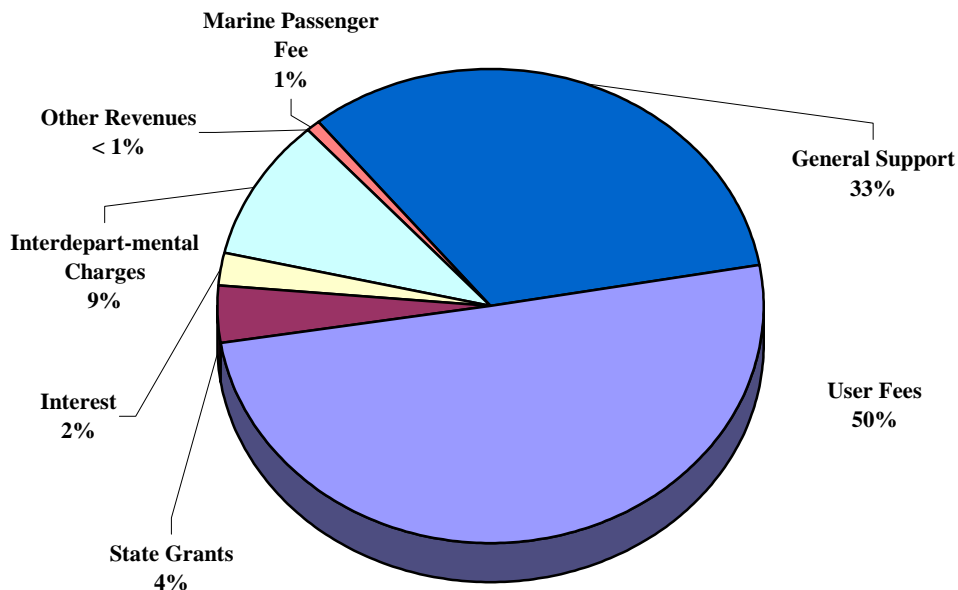
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY09 BUDGET FOR
PUBLIC WORKS ADMINISTRATION \$371,600**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR ALL PUBLIC WORKS DEPARTMENTS PUBLIC WORKS ADMINISTRATION IS FULLY FUNDED WITH INTERDEPARTMENTAL CHARGES



See the Glossary for definitions of terms.

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 245,700	278,500	278,500	328,400	339,000
Commodities and Services	29,600	40,800	36,900	43,200	42,500
Total Expenditures	275,300	319,300	315,400	371,600	381,500
FUNDING SOURCES:					
Interdepartmental Charges	\$ 275,300	319,300	315,400	371,600	381,500
STAFFING:	2.72	2.72	2.72	3.00	3.00

Public Works' Administration is a component of the Work Force fund. See the Work Force fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Public Works Administration's FY09 Adopted Budget represents an increase of \$52,300 (16.4%) over the FY08 Amended Budget. The FY10 Approved Budget represents an increase of \$9,900 (2.7%) over the FY09 Adopted Budget.

The significant budgetary changes are:

FY09

- Personnel Services request increased \$49,900 (17.9%) due to health care cost increases and to the Administrative Officer position being fully funded within PW Administration. Previously, the position had been 50% funded by Waste Management. In addition, the director position increased from a 37.5 hour to a 40.0 hours work week.

FY10

- Personnel Services request increased \$10,600 (3.2%) due to health care cost increases.

CORE SERVICES

Capital Transit: Provide safe, economical public transportation

Includes: The provision of fixed route public transit service as Capital Transit, and door-to- door paratransit service as 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Annual Ridership	1,211,015	1,261,410	1,300,000	1,320,000	1,320,000
Change in annual ridership	+8%	+6.7%	+3%	+1.5%	+0%
Change in cost per passenger trip	+6%				
Change in annual revenues from fares	+4%	+6.8%	+2.9%	+1.5%	+0%
Change in revenue per passenger trip	-3%	+1.7%	0%	0%	0%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

Service provided to: Residents of Juneau, visitors and CBJ Departments

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index.	35%	35%	37%	38%	38%
Percentage of paved roads compared to gravel roads	89.8%	82%	85%	86%	86%
Annual maintenance cost per lane mile	\$13,836	\$19,730	\$16,766	\$18,600	\$19,270
Lane Miles	234.09	234.3	241.5	44	246

Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill and provide an affordable method of disposing of junked vehicles

Includes: Recycle contract with a collection site off City and Borough property

Collection site at household Hazardous Waste Collection building

Collection site for junked vehicles at Channel Construction FY05

Services provided to: Residents of Juneau

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Tons of waste material recycled	621.11	1,014.71	1,750.11	1,785.12	1,820.83
Percentage of increase/decrease of collected waste material	+2%	+10%	+16%	+2%	+2%
Pounds of household hazardous material collected/treated	510,740	483,741	483,741	490,750	500,565
Percentage of increase/decrease of average cost per pound to dispose of hazardous waste	+8%	-6%	0%	+2%	+2%
Percent of increase/decrease of number of junk vehicles brought to junk vehicle events	+16%	-38%	+64%	+10%	+10%

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>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	98.8%	99.7%	99.8%	99.5%	99.5%
Percentage of collection mainlines cleaned per year	18%	5%	20%	15%	15%
Damage claim awards as a percentage of Division approved operating budget	0.00%	0.69%	0.05%	0.10%	0.10%

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

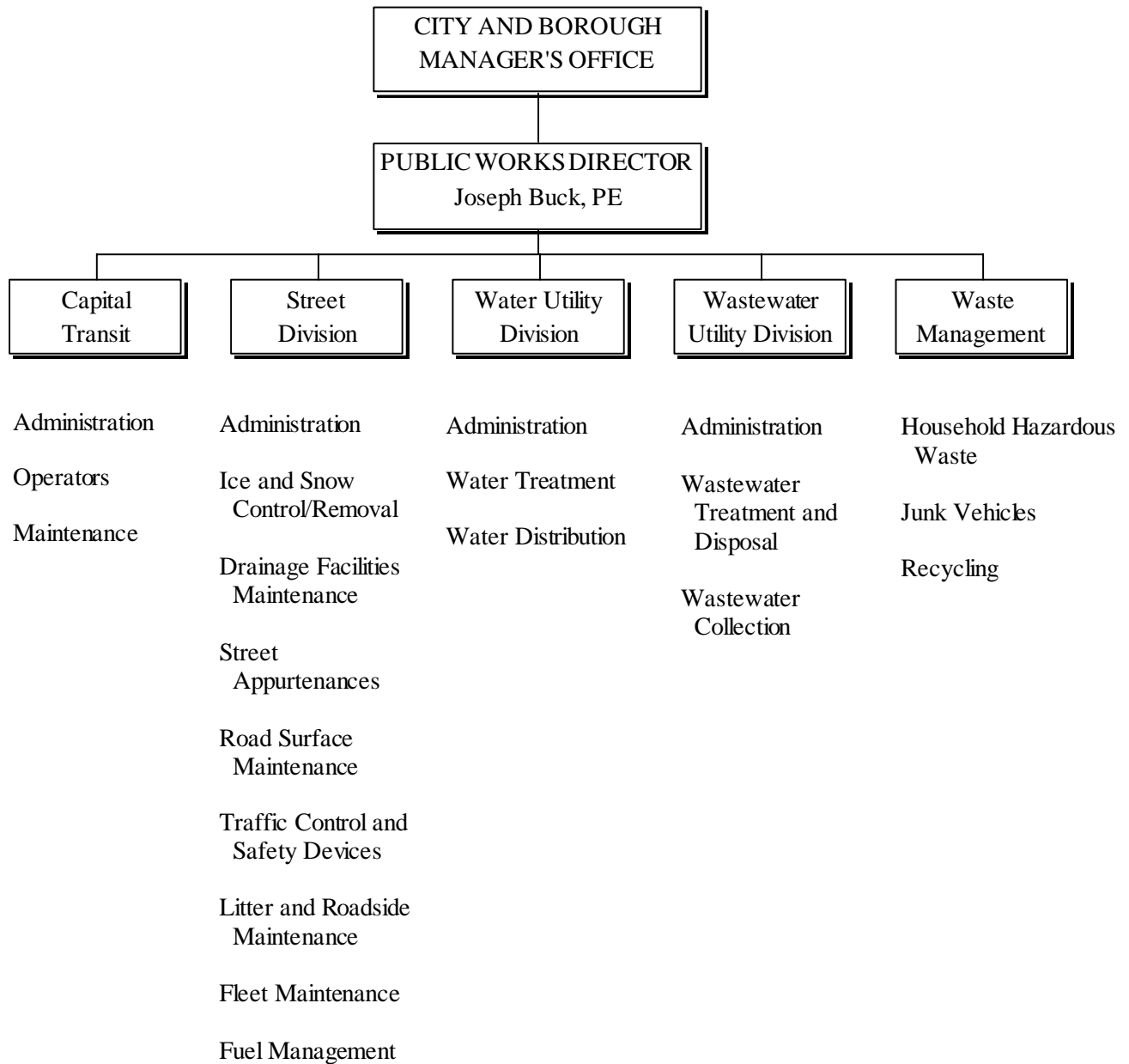
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	4.15	4.05	4.00	4.10	4.20
Percentage change increase/decrease from year to year	+8.92%	-2.47%	-1.25%	+2.47%	+2.44%
Cost per thousand gallons to collect, treat, distribute and store	\$2.12	\$2.12	\$2.12	\$2.16	\$2.16
Percentage of time that the daily minimum of 3.75 million gallons of water is met or exceeded	100%	100%	100%	100%	100%

PUBLIC WORKS ADMINISTRATION

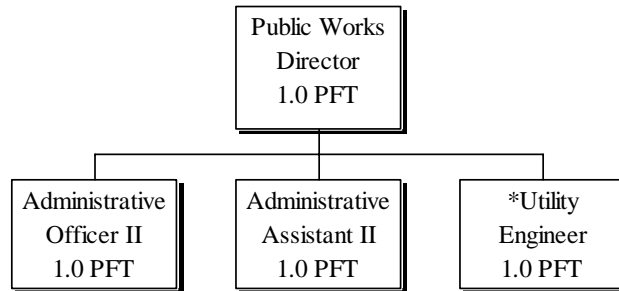
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



* Split with Water and
Wastewater Divisions

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

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	\$ 100,900	1.00	\$ 113,200	1.00	\$ 115,300
Public Works Admin Officer (1)	0.50	27,800	0.50	29,100	1.00	60,000
Administrative Assistant II	1.00	48,300	1.00	44,200	1.00	45,200
Secretary I (2)	0.22	7,800	0.22	8,200		-
Benefits	-	93,700	-	112,800	-	118,500
Total before amendment	2.72	\$ 278,500	2.72	\$ 307,500	3.00	\$ 339,000
Amendment						
Public Works Admin Officer (1)	-	-	0.50	29,100	-	-
Secretary I (2)	-	-	(0.22)	(8,200)	-	-
Total after amendment	2.72	278,500.00	3.00	328,400.00	3.00	339,000.00

(1) PW Admin Officer position went from a split position with Waste Management to 1.0 FTE in Public Works Administration.

(2) The Secretary position, which had previously been split with the Water Division, will be transferred fully to Water.

NOTES

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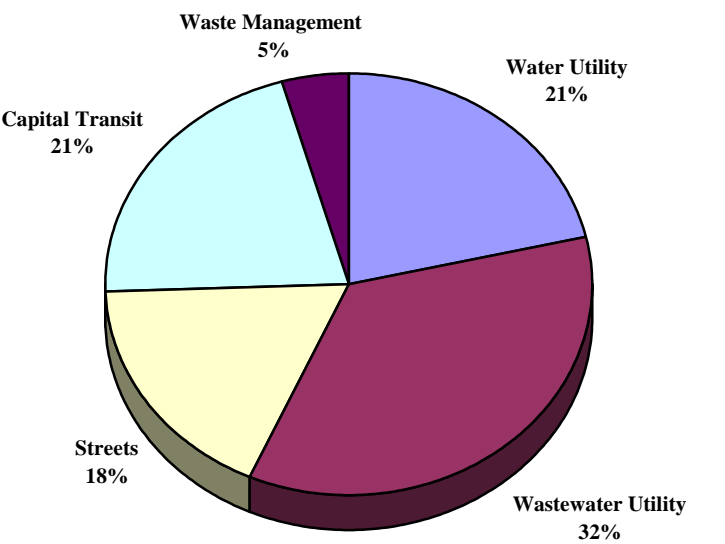
PUBLIC WORKS STREETS

MISSION STATEMENT

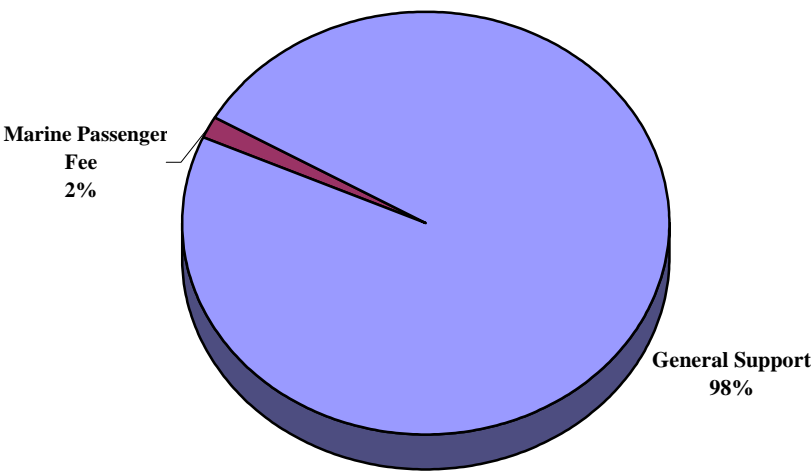
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY09 BUDGET FOR STREETS **\$4,949,300**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 1,935,600	2,079,400	2,023,800	2,280,900	2,352,400
Commodities and Services	2,685,100	2,444,600	2,500,200	2,668,400	2,708,000
Return Marine Passenger					
Fee Proceeds (1)	21,700	20,200	20,200	-	-
Total Expenditures	4,642,400	4,544,200	4,544,200	4,949,300	5,060,400
FUNDING SOURCES:					
State Shared Revenue	55,500	-	-	-	-
Other	17,600	-	-	-	-
Support from:					
Marine Passenger Fee	67,000	77,200	77,200	77,700	79,300
Roaded Service Area	4,502,300	4,467,000	4,467,000	4,871,600	4,981,100
Total Funding Sources	\$ 4,642,400	4,544,200	4,544,200	4,949,300	5,060,400
STAFFING	23.92	23.27	23.27	24.27	24.27
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

The Streets Department is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

BUDGET HIGHLIGHT

The Public Works Streets Division's FY09 Adopted Budget represents an increase of \$405,100 (8.9%) from the FY08 Amended Budget. The FY10 Approved Budget represents an increase of \$111,100 (2.2%) over the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$201,500 (9.7%) due to health care increases and the addition of an Equipment Operator II position. The additional operator position was approved because over the years, there has been a gradual but consistent increase in lane miles, sidewalks, drainage structures, culverts, streetlights and traffic lights that the Streets Department is required to maintain.
- Commodities and Services increased \$223,800 (9.2%) due to increases in equipment repairs, gasoline, road chemicals, materials needed for road maintenance and repairs, snow removal, electricity, building repairs and general liability insurance for additional vehicles.

FY10

There are no significant budgetary changes.

PUBLIC WORKS STREETS

CORE SERVICES

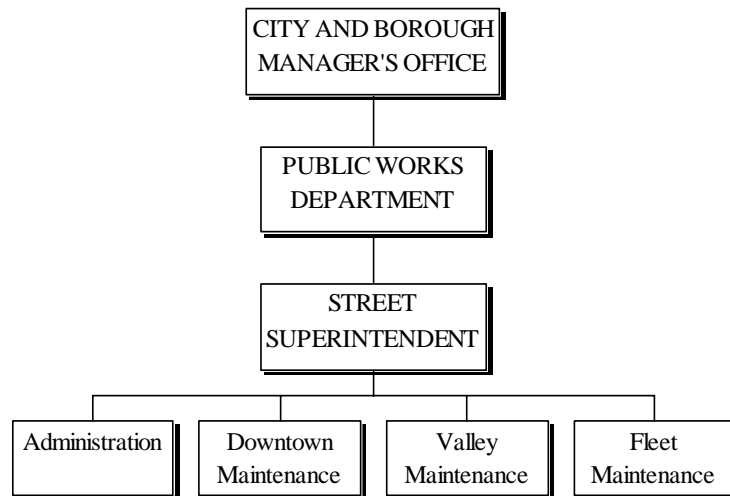
Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

Service provided to: Residents of Juneau, visitors and CBJ Departments

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of roadways scoring good or above on Pavement Condition Index.	35%	35%	37%	38%	38%
Percentage of paved roads compared to gravel roads	89.8%	82%	85%	86%	86%
Annual maintenance cost per lane mile	\$13,836	\$19,730	\$16,766	\$18,600	\$19,270
Lane Miles	234.09	234.3	241.5	44	246

FUNCTIONAL ORGANIZATION CHART



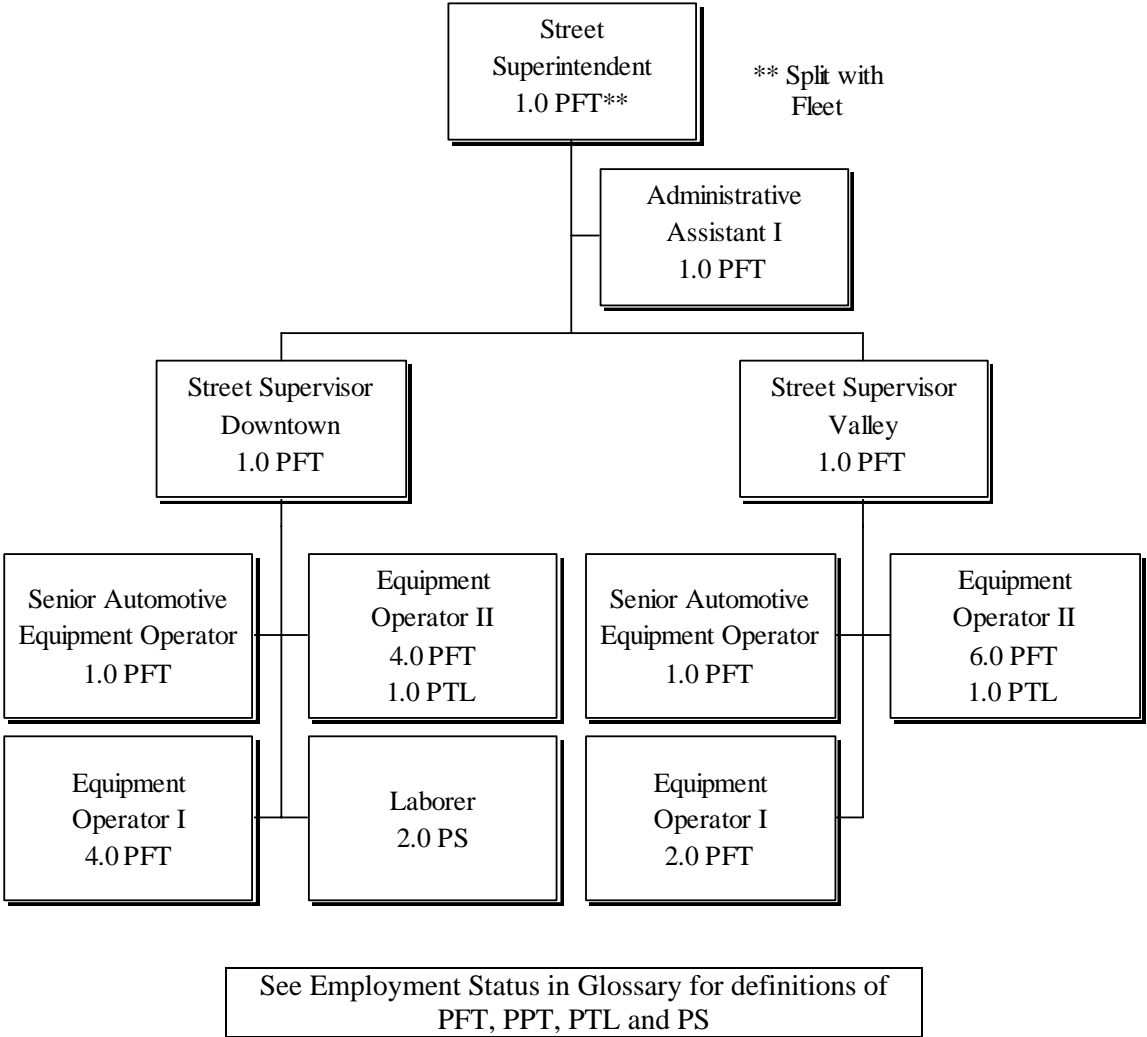
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Streets Superintendent (1)	1.00	\$ 85,700	0.75	\$ 66,600	0.75	\$ 66,700
Streets Maintenance Supervisor	2.00	132,500	2.00	147,500	2.00	149,300
Sr. Automotive Equip Operator	2.00	117,300	2.00	128,400	2.00	128,400
Equipment Operator II (3)	10.50	523,400	11.60	630,300	11.60	641,500
Equipment Operator I	4.00	175,500	4.00	187,400	4.00	193,700
Seasonal Laborer	0.92	29,400	0.92	29,700	0.92	29,700
Secretary I (2)	1.50	53,200	1.00	36,000	1.00	37,200
Equipment Operator in Training II	2.00	71,600	1.00	33,600	1.00	34,700
Snow Removal Temporaries	-	47,300	-	47,300	-	48,000
Work Force	-	49,500	-	62,900	-	65,100
Overtime	-	66,000	-	66,000	-	68,700
Benefits	-	749,000	-	789,800	-	831,300
Vacancy Factor	-	(21,000)	-	(21,800)	-	(22,500)
Total before amendment and increment	23.92	2,079,400	23.27	2,203,700	23.27	2,271,800
Amendment						
Streets Superintendent (1)	(0.25)	-	-	-	-	-
Secretary I (2)	(0.50)	-	-	-	-	-
Equipment Operator II (3)	0.10	-	-	-	-	-
Total after amendment	23.27	2,079,400	23.27	2,203,700	23.27	2,271,800
Increment						
Equipment Operator II	-	-	1.00	47,800	1.00	49,400
Benefits	-	-	-	29,300	-	31,200
Total after amendment and increment	23.27	\$ 2,079,400	24.27	\$ 2,280,800	24.27	\$ 2,352,400

(1) In FY08, the Streets Superintendent assumed supervisory duties of the Fleet Maintenance Division. One-quarter (0.25 FTE) of the Streets Superintendent's time is being allocated to the Fleet Maintenance Division.

(2) One of Secretary positions had been split between Streets and Fleet Maintenance. Beginning in FY08, the split position is being fully allocated to the Fleet Maintenance Division.

(3) Reorganization within the Equipment Operator position classification resulted in an increase of 0.10 FTE.

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 14,700	15,700	13,500	17,700	18,000
Interdepartmental Charges	9,000	9,500	9,500	12,200	12,200
Support to Visitor Services: Centennial Hall	290,000	332,700	332,700	362,600	377,200
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	658,800	709,100	709,100	772,400	791,900
Total Expenditures	972,500	1,067,000	1,064,800	1,164,900	1,199,300
FUNDING SOURCES:					
Hotel Tax Revenue	1,184,200	990,000	1,150,000	1,100,000	1,100,000
Fund Balance (To) From	(211,700)	77,000	(85,200)	64,900	99,300
Total Funding Sources	\$ 972,500	1,067,000	1,064,800	1,164,900	1,199,300
FUND BALANCE	\$ 436,900	359,900	522,100	457,200	357,900

TOBACCO EXCISE TAX FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,300	12,100	10,400	8,700	8,900
Interdepartmental Charges	6,900	7,300	7,300	6,000	6,000
Support to: Social Services Block Grants	315,000	320,000	320,000	297,300	297,300
Bartlett Regional Hospital	255,000	260,000	260,000	241,500	241,500
Total Expenditures	588,200	599,400	597,700	553,500	553,700
FUNDING SOURCES:					
Tobacco Excise Tax	578,500	570,000	560,000	550,000	550,000
Fund Balance From	9,700	29,400	37,700	3,500	3,700
Total Funding Sources	\$ 588,200	599,400	597,700	553,500	553,700
FUND BALANCE	\$ 57,800	28,400	20,100	16,600	12,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 411,000	441,600	378,400	438,900	447,100
Interdepartmental Charges	251,900	266,600	266,600	302,800	302,800
Support to:					
Debt Service	-	3,150,000	3,150,000	560,000	800,000
General Fund - Areawide	9,570,000	9,602,800	9,602,800	12,122,000	12,121,000
Areawide Capital Projects	13,200,000	16,870,000	16,870,000	18,690,000	18,200,000
Lands	2,165,000	-	-	-	-
Fire Service Area	1,075,000	1,135,300	1,135,300	1,324,600	1,324,000
Roaded Service Area	9,900,000	9,632,900	9,632,900	12,343,400	12,344,000
Liquor Sales Tax to:					
Social Services Block Grants	120,800	125,600	125,600	129,400	133,300
Bartlett Regional Hospital	621,800	646,700	646,700	666,100	686,100
Total Expenditures	37,315,500	41,871,500	41,808,300	46,577,200	46,358,300
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	30,947,200	29,880,000	32,530,000	34,040,000	35,488,000
General Sales - 1%:					
Various Capital Projects	7,736,800	7,470,000	8,132,500	8,510,000	8,872,000
Liquor Sales Tax	826,600	740,000	740,000	775,000	810,000
Miscellaneous	17,200	19,600	17,600	17,900	17,900
Support from:					
Capital Projects	-	7,510,000	7,510,000	-	-
Fund Balance (To) From	(2,212,300)	(3,748,100)	(7,121,800)	3,234,300	1,170,400
Total Funding Sources	37,315,500	41,871,500	41,808,300	46,577,200	46,358,300
FUND BALANCE	\$ 12,207,100	15,955,200	19,328,900	16,094,600	14,924,200

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FEE FUND

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 4,000	4,500	4,500	4,500	4,500
Support to:					
Port Debt Service	935,000	-	-	-	-
Capital Projects	1,200,000	1,800,000	1,800,000	1,750,000	-
Total Expenditures	2,139,000	1,804,500	1,804,500	1,754,500	4,500
FUNDING SOURCES:					
Port Development Fees	2,308,000	1,865,300	3,000,000	3,036,200	3,066,900
Support from Port Debt Service	-	2,300	2,300	-	-
Fund Balance (To) From	(169,000)	(63,100)	(1,197,800)	(1,281,700)	(3,062,400)
Total Funding Sources	\$ 2,139,000	1,804,500	1,804,500	1,754,500	4,500
FUND BALANCE	\$ 59,900	123,000	1,257,700	2,539,400	5,601,800

LIBRARY MINOR CONTRIBUTIONS FUND

		FY08		FY09	FY10
	FY07 Actuals	Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Commodities and Services	\$ -	5,400	4,700	4,200	4,200
Total Expenditures	-	5,400	4,700	4,200	4,200
FUNDING SOURCES:					
Donations	6,900	5,400	4,700	4,200	4,200
Fund Balance To	(6,900)	-	-	-	-
Total Funding Sources	\$ -	5,400	4,700	4,200	4,200
FUND BALANCE	\$ 121,100	121,100	121,100	121,100	121,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Interdepartmental Charges	4,000	4,500	4,500	4,500	4,500
Support to:					
General Fund	1,080,200	1,133,900	1,133,900	1,391,500	1,358,500
Roaded Service Area	604,900	604,200	604,200	808,300	809,900
Fire Service Area	66,000	71,200	71,200	90,500	90,500
Visitor Services -					
Juneau Convention and Visitors					
Bureau (JCVB) and Southeast					
Alaska Marketing Council	204,400	204,400	204,400	218,000	218,000
Capital Transit	138,000	138,000	138,000	138,000	138,000
Dock	-	-	-	40,000	-
Capital Projects	2,567,400	2,776,900	2,776,900	2,594,200	-
Available for Capital Projects	-	-	-	-	2,597,600
Total Expenditures	<u>4,664,900</u>	<u>4,933,100</u>	<u>4,933,100</u>	<u>5,285,000</u>	<u>5,217,000</u>
FUNDING SOURCES:					
Marine Passenger Fee	4,785,800	4,928,600	4,943,100	5,115,300	5,217,000
Returned Marine Passenger					
Fee Proceeds (1)					
General Fund	30,000	30,500	30,500	-	-
Visitor Services	-	18,700	18,700	-	-
Roaded Service Area	21,700	20,200	20,200	-	-
Dock	9,200	-	-	-	-
Fund Balance (To) From	(181,800)	(64,900)	(79,400)	169,700	-
Total Funding Sources	<u>\$ 4,664,900</u>	<u>4,933,100</u>	<u>4,933,100</u>	<u>5,285,000</u>	<u>5,217,000</u>
FUND BALANCE	\$ 346,000	410,900	425,400	255,700	255,700

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 41,565,300	43,325,100	44,645,300	47,201,800	48,993,300
Commodities & Services	32,456,500	38,033,600	36,550,400	39,716,600	40,847,200
Capital Outlay	1,731,200	2,824,600	2,834,600	7,623,200	6,489,800
Debt Service	2,790,900	5,689,700	5,164,700	3,998,700	4,048,900
Return Marine Passenger					
Fee Proceeds	9,200	-	-	-	-
Support to:					
General Fund	15,000	-	-	-	-
Capital Projects	8,951,100	9,757,700	9,757,700	3,843,000	2,020,000
Total Expenses	87,519,200	99,630,700	98,952,700	102,383,300	102,399,200
FUNDING SOURCES:					
Interdepartmental Charges	8,000	9,000	9,000	9,000	9,000
User Fees	78,791,900	82,963,400	86,436,700	94,835,700	98,839,300
Rentals & Sales	2,974,400	3,124,200	3,155,900	3,315,500	3,319,500
Federal Revenues	208,300	195,900	138,400	85,000	85,000
State Revenues	666,600	465,000	414,200	500,000	505,300
Fines & Penalties	10,300	6,500	27,200	27,000	27,000
Interest	1,649,100	1,820,600	1,394,000	1,421,100	1,848,700
Revenue Bond	-	10,927,900	10,927,900	-	-
Support from :					
General Fund	15,000	780,300	780,300	-	-
Liquor Tax	621,800	646,700	646,700	666,100	686,100
Tobacco Excise Tax	255,000	260,000	260,000	241,500	241,500
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
Marine Passanger Fees	-	-	-	40,000	-
Capital Projects	1,050,000	-	-	312,500	-
Special Assessments	31,400	-	-	2,000	50,000
Equity (To) From Fund Balance	1,042,000	(1,764,200)	(5,433,000)	732,500	(3,407,600)
Total Funding Sources	\$ 87,519,200	99,630,700	98,952,700	102,383,300	102,399,200
STAFFING	490.48	498.53	498.53	493.20	493.20
ENTERPRISE FUNDS COMBINED					
FUND BALANCES	\$ 87,511,200	99,621,700	98,943,700	102,374,300	102,390,200

NOTES

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AIRPORT

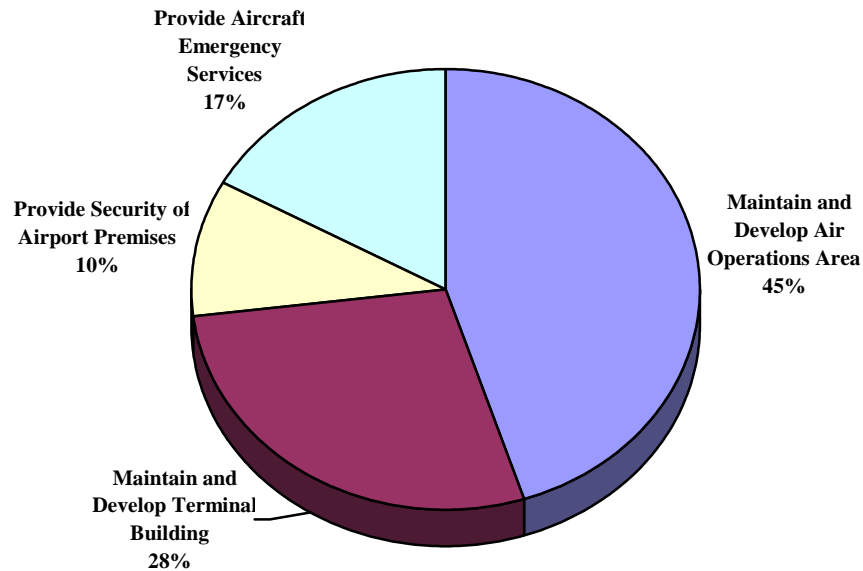
MISSION STATEMENT

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

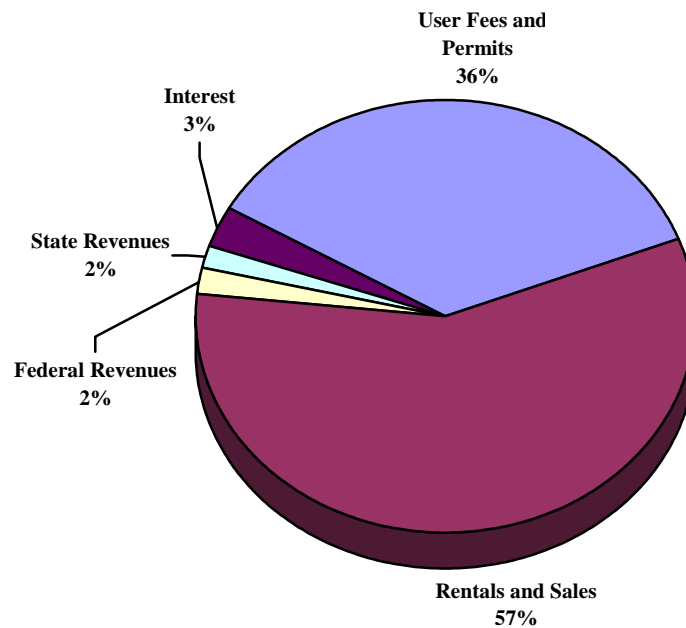
FY09 BUDGET

\$4,818,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,875,400	1,972,300	2,022,800	2,052,500	2,138,500
Commodities & Services	2,381,600	2,843,900	2,793,400	2,765,600	2,831,900
Debt Service	60,000	60,000	60,000	-	-
Support to General Fund	15,000	-	-	-	-
Total Expenses	4,332,000	4,876,200	4,876,200	4,818,100	4,970,400
FUNDING SOURCES:					
User Fees and Permits	1,310,900	1,309,100	1,538,400	1,690,800	1,690,800
Rentals and Sales	2,498,900	2,429,700	2,555,800	2,708,400	2,708,400
Federal Revenues	208,300	195,900	138,400	85,000	85,000
State Shared Revenues	132,400	65,000	79,900	79,900	79,900
Fines and Penalties	3,400	3,000	3,200	3,000	3,000
Interest-Investment/Delinquencies	171,600	152,700	159,100	147,300	148,600
Support from:					
General Fund	15,000	100,000	100,000	-	-
Capital Project	-	-	-	312,500	-
Equity (To) From Fund Balance	(8,500)	620,800	301,400	(208,800)	254,700
Total Funding Sources	\$ 4,332,000	4,876,200	4,876,200	4,818,100	4,970,400
STAFFING	22.30	24.63	24.63	24.63	24.63
FUND BALANCE	\$ 3,100,600	2,479,800	2,799,200	3,008,000	2,753,300

BUDGET HIGHLIGHT

The Airport FY09 Adopted Budget is a decrease of \$58,100 (1.2%) from the FY08 Amended Budget. FY10 Approved Budget is an increase of \$152,300 (3.2%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$82,000 (4.1%) due to increases in numbers of employees and health care, and step/merit increases (which increase the amount to pay in benefits). The increase in employees is due to additional security measures and due to the large number of capital projects occurring at the airport requiring staff to plan for and monitor these projects.
- Commodities and Services decreased \$78,300 (2.3%) due to a supplemental appropriation in FY08 to cover significant increases occurring in electricity, fuel prices and Airport's contribution to their equipment replacement reserve.
- Debt Service for Airport's parking lot will be fully paid in FY08 therefore no further debt service payments are required.

FY10

- Personnel Services increased \$86,000 (4.2%) due to increased in health care.

AIRPORT

CORE SERVICES

Maintain and Develop Air Operations Area (AOA)

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

Services Provided to: Aeronautical users, traveling public

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport's operational control). Target: 100%	100%	100%	100%	100%	100%
Airport will develop and manage available land so as not to exceed 15 names on the hangar wait list each year. Target: 100% (0 to 15) 100% -[(# above 15) ÷ 15] = %	40%	33%	94%	100%	100%
Airport will develop a balance of aircraft tiedown classifications which meet the needs of the aviation community yet does not leave unused/vacant spaces which are not generating revenue. Target: to be within 5% of the capacity, either way (within 5% vacancy or 5% waiting). Target: 100% (+/- 5%)	85%	90%	95%	98%	99%
Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)	90%	70%	80%	80%	80%

Maintain and Develop Terminal Building

Includes: Custodial and maintenance of facility, lease space to all tenants requiring or desiring terminal space, future terminal expansion/planning

Services Provided to: Traveling public, commercial aviation tenants and concessions

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)	95%	90%	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%	95%	95%	92%	92%	99%

AIRPORT

CORE SERVICES, CONTINUED

Provide Security of Airport Premises

Includes: Facilities security and perimeter security

Services Provided to: Traveling public, aeronautical users, airport concessions

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without Letter of Correction. Target: 100%, 10% deduction for each LOC	70%	60%	70%	70%	80%
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without penalty. Target: 100%, 10% deduction for each penalty or fine	90%	80%	90%	100%	100%

Provide Aircraft Emergency Services

Includes: Aircraft rescue and fire fighting (ARFF)

Services Provided to: Traveling public, aeronautical users

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Meet all ARFF requirements of FAA Part 139 Airport Certification without violation of penalty. Target 100%, deduct 10% for each violation/penalty	80%	80%	90%	100%	100%

Provide a Balanced Airport Budget

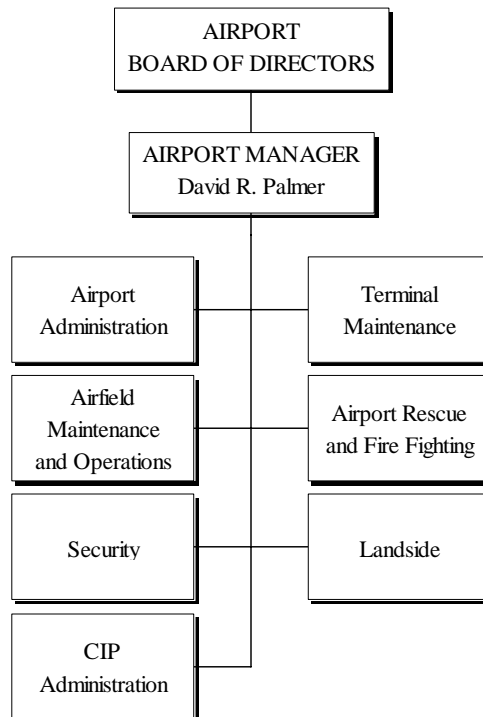
Includes: Fiscal year-end budget report and assessment of rates and charges model

Services Provided to: Traveling public, aeronautical users, City

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Rates and charges model assessed for current budget at least 2 times per year. Target: 2 (100%)	100%	50%	100%	75%	100%
Fiscal year-end budget expenses do not exceed revenue Target: 100%	100%	100%	99%	97%	94%

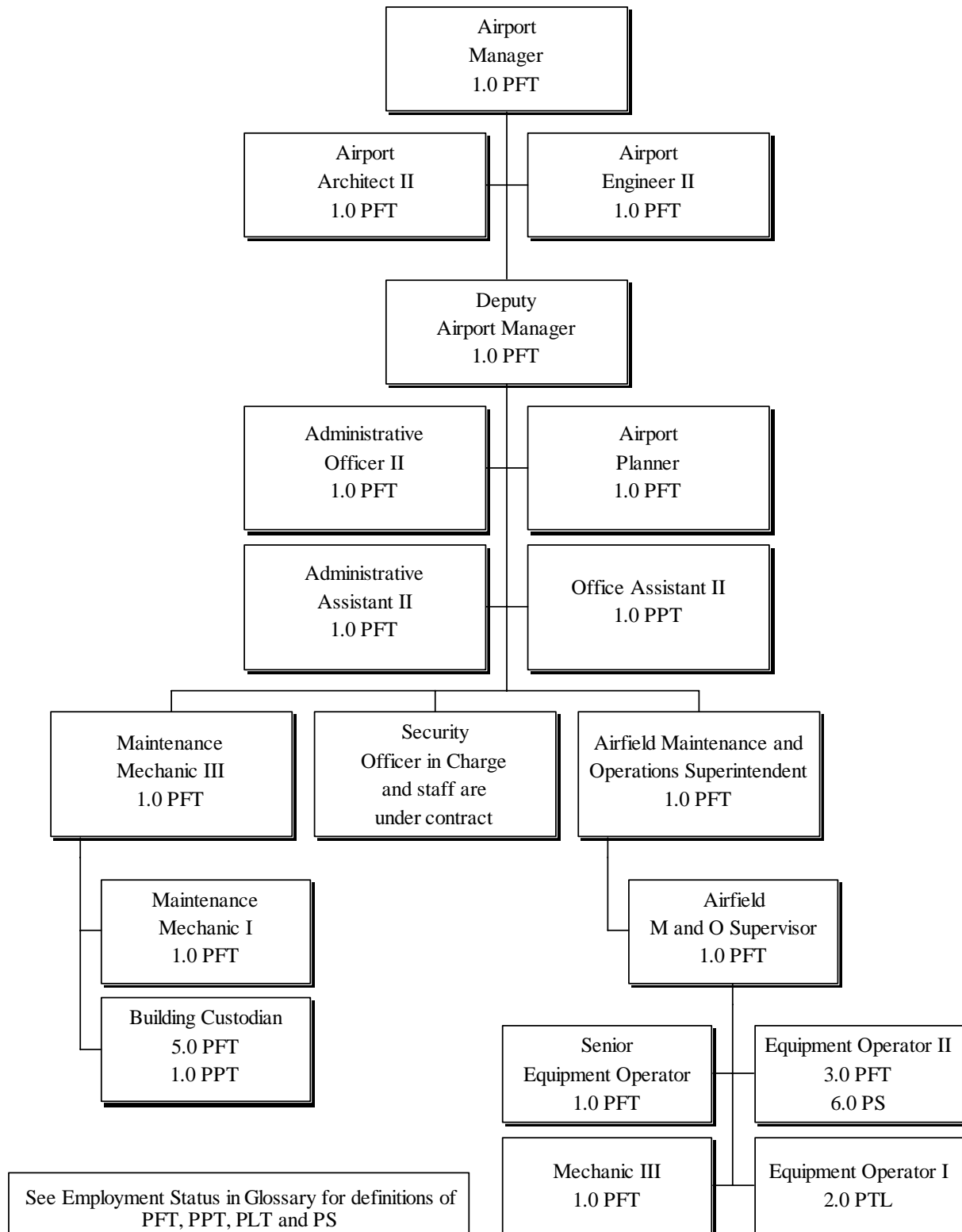
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 104,200	1.00	\$ 107,600	1.00	\$ 108,200
Deputy Airport Manager (1)	-	-	1.00	75,300	1.00	77,800
Engineer/Architect II (1)	-	-	2.00	173,400	2.00	174,200
Airport Business Manager	1.00	64,600	1.00	55,900	1.00	57,800
Airport Planner	1.00	63,200	1.00	73,100	1.00	74,500
Administrative Assistant II (2)	1.00	48,300	1.00	44,300	1.00	44,300
Administrative Assistant (2)	1.00	43,700	-	-	-	-
Office Assistant II (1)	-	-	0.50	14,600	0.50	15,100
Manpower	-	-	-	16,800	-	37,400
Overtime	-	1,000	-	500	-	500
Benefits	-	145,500	-	263,300	-	281,900
Salaries charged to CIPs	-	(30,000)	-	(286,900)	-	(290,600)
Total before amendment	5.00	440,500	7.50	537,900	7.50	581,100
Amendment						
Deputy Airport Manager	1.00	-	-	-	-	-
Administrative Assistant (2)	(1.00)	-	-	-	-	-
Office Assistant II (1)	0.50	-	-	-	-	-
Engineer/Architect II	2.00	-	-	-	-	-
Total after amendment	7.50	440,500	7.50	537,900	7.50	581,100
Terminal Operations:						
Maintenance Mechanic III	1.00	60,500	1.00	61,400	1.00	61,400
Maintenance Mechanic I	1.00	53,400	1.00	55,400	1.00	56,300
Building Custodian (1)	6.00	203,800	5.50	186,000	5.50	190,300
Overtime (3)	-	81,800	-	2,500	-	2,500
Benefits	-	208,800	-	212,700	-	224,500
Total before amendment	8.00	608,300	7.50	518,000	7.50	535,000
Amendment						
Building Custodian (1)	(0.50)	-	-	-	-	-
Total after amendment	7.50	\$ 608,300	7.50	\$ 518,000	7.50	\$ 535,000

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AIRPORT

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Airfield Maintenance:						
Airport M&O Superintendent	1.00	\$ 78,000	1.00	\$ 79,300	1.00	\$ 81,900
Airfield M&O Supervisor	1.00	59,100	1.00	64,100	1.00	66,200
Sr. Equipment Operator	1.00	55,500	1.00	61,400	1.00	61,400
Automotive Mechanic III	1.00	56,700	1.00	61,400	1.00	62,800
Equipment Operator II (1)	5.30	272,600	5.41	307,800	5.41	310,000
Equipment Operator I (1)	-	-	0.22	16,800	0.22	16,800
Overtime	-	100,000	-	73,800	-	75,600
Benefits	-	296,600	-	332,000	-	347,700
Total	9.30	918,500	9.63	996,600	9.63	1,022,400
Amendment						
Equipment Operator II (1)	0.11	-	-	-	-	-
Equipment Operator I (1)	0.22	-	-	-	-	-
Total after amendment	9.63	918,500	9.63	996,600	9.63	1,022,400
Engineering Activities:						
Manpower	-	5,000	-	-	-	-
Total Budget	24.63	\$ 1,972,300	24.63	\$ 2,052,500	24.63	\$ 2,138,500

(1) In FY08, the Airport added personnel to deal with security requirements; and to monitor and plan several large on-going capital projects.

(2) In FY08, CBJ conducted a review of all administrative positions which resulted in reclassifications of these positions.

(3) In FY08, Airport needed provide security with Juneau Police Department employees working on overtime while negotiations for a new security contract were being conducted.

DOCKS

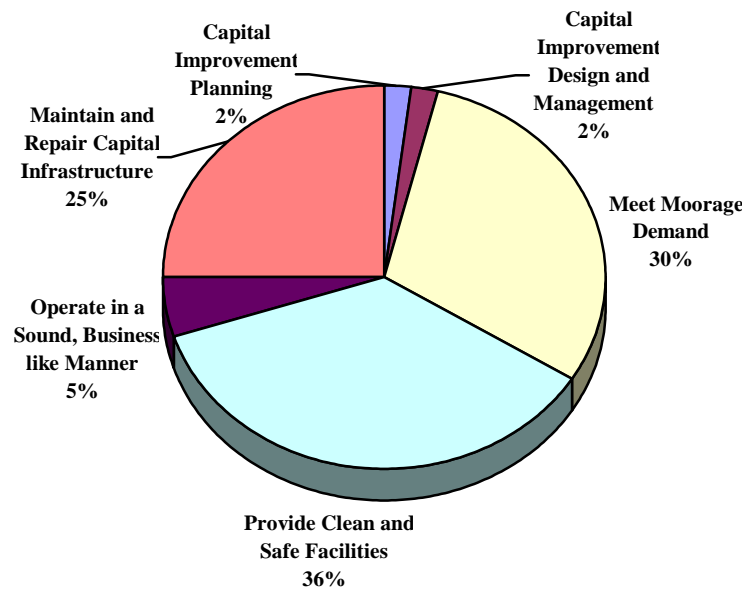
DOCKS MISSION STATEMENT

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

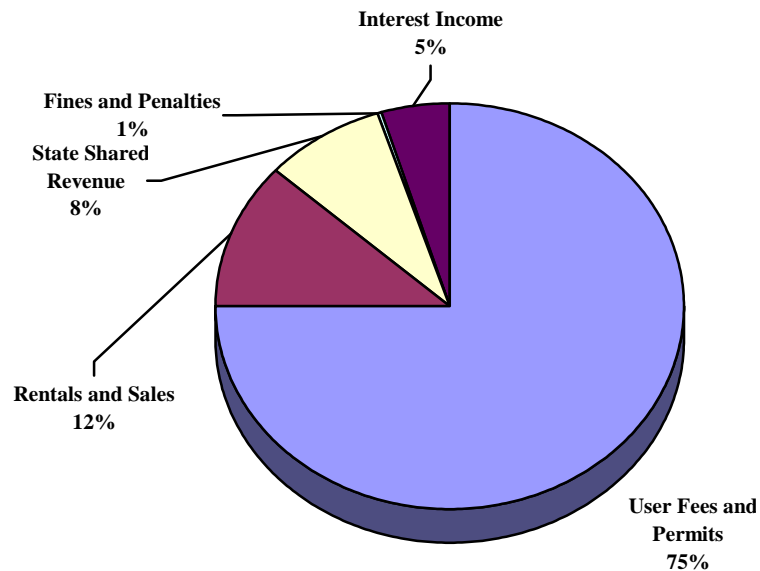
FY09 BUDGET FOR DOCKS

\$1,505,800

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 644,200	638,000	676,900	755,600	771,300
Commodities and Services	434,000	662,900	624,000	690,200	701,700
Capital Outlay	4,900	68,000	68,000	60,000	20,000
Return Marine Passenger Fee Proceeds (1)	9,200	-	-	-	-
Support to Capital Projects	351,100	-	-	-	-
Total Expenses	1,443,400	1,368,900	1,368,900	1,505,800	1,493,000
FUNDING SOURCES:					
Interdepartmental Charges	8,000	9,000	9,000	9,000	9,000
User Fees and Permits	1,330,200	1,405,100	1,562,500	1,416,500	1,432,600
State Shared Revenue	33,200	-	-	-	-
Rentals	145,200	295,100	334,500	334,500	334,500
Interest	193,200	116,900	182,600	175,700	183,500
Support from Marine Passenger Fee	-	-	-	40,000	-
Equity To Fund Balance	(266,400)	(457,200)	(719,700)	(469,900)	(466,600)
Total Funding Sources	\$ 1,443,400	1,368,900	1,368,900	1,505,800	1,493,000
STAFFING	8.86	9.57	9.57	9.32	9.32
FUND BALANCE	\$ 2,641,200	3,098,400	3,360,900	3,830,800	4,297,400

BUDGET HIGHLIGHT

The Docks FY09 Adopted Budget is an increase of \$136,900 (10%) over the FY08 Amended Budget. FY10 Approved Budget is a decrease of \$12,800 (0.8%) from FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$117,600 (18.3%). The change in Personnel Services is the result of a combination of staffing reductions and additions as dictated by the needs of the department, increased overtime and health care costs.
- Commodities and Services increased \$27,300 (4.1%) primarily for repairs to lights, paving and decking.
- Rentals increased \$39,400 (13.4%) due to increases in lease rates/fees resulting from a department-wide review of rates in FY08.
- Interest Income increased \$58,800 (50.3%) due to an increased cash balance and an increase on CBJ's estimated interest rate.

FY10

There are no significant budgetary changes.

DOCKS

CORE SERVICES

Capital Improvement Program

Includes: Port Director and CIP Staff

Services Provided to: Docks and Harbors Board

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Harbor construction expenditures	\$7M	\$0.5M	\$1.2M	\$15M	\$10M
Port construction expenditures	\$0.5M	\$0.15M	\$0.75M	\$0.15M	\$0.15M
Number of active Harbor construction contracts	3	0	4	5	5
Number of active Port construction contracts	2	1	2	2	2
Number of active Harbor planning and design contracts	4	4	1	1	1
Administrative CIP cost/construction expenditure ratio	2.0%	11.0%	1.3%	1.0%	1.5%

Meet Moorage Demand

Includes: Harbormaster

Services Provided to: Public

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Number of vessels denied moorage	-	10	4	8	5
Number of vessels on moorage list	117	97	65	46	45

Provide Clean, Safe Facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the Public

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Number of valid complaints	10	6	6	8	4
Number of accidents	1	1	1	1	1
Number of valid compliments	-	4	6	8	8

Operate in a Sound, Business-like Manner

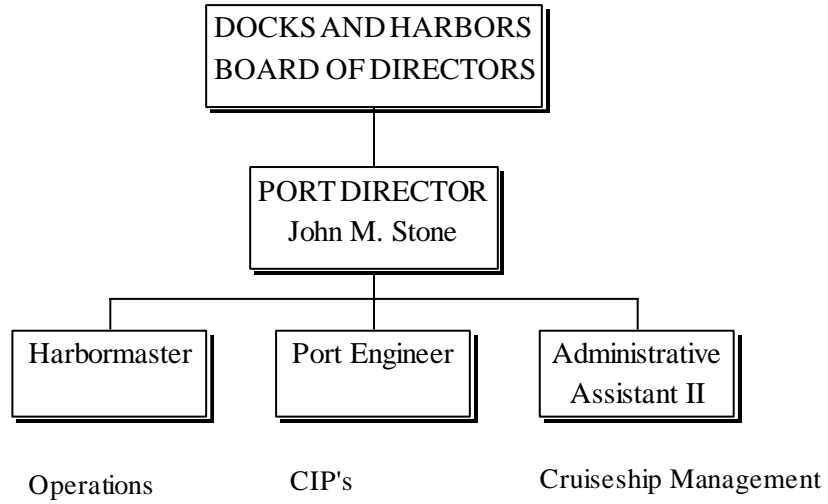
Includes: Port Director and Harbormaster

Services Provided to: Docks and Harbors Board and the public

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Number of billing errors.	35	52	40	30	20
% of actual revenues versus budgeted revenues	110%	108%	100%	100%	100%
% of revenue growth	13%	4%	27%	-21%	1%
Number of audit irregularities	0	0	0	0	0

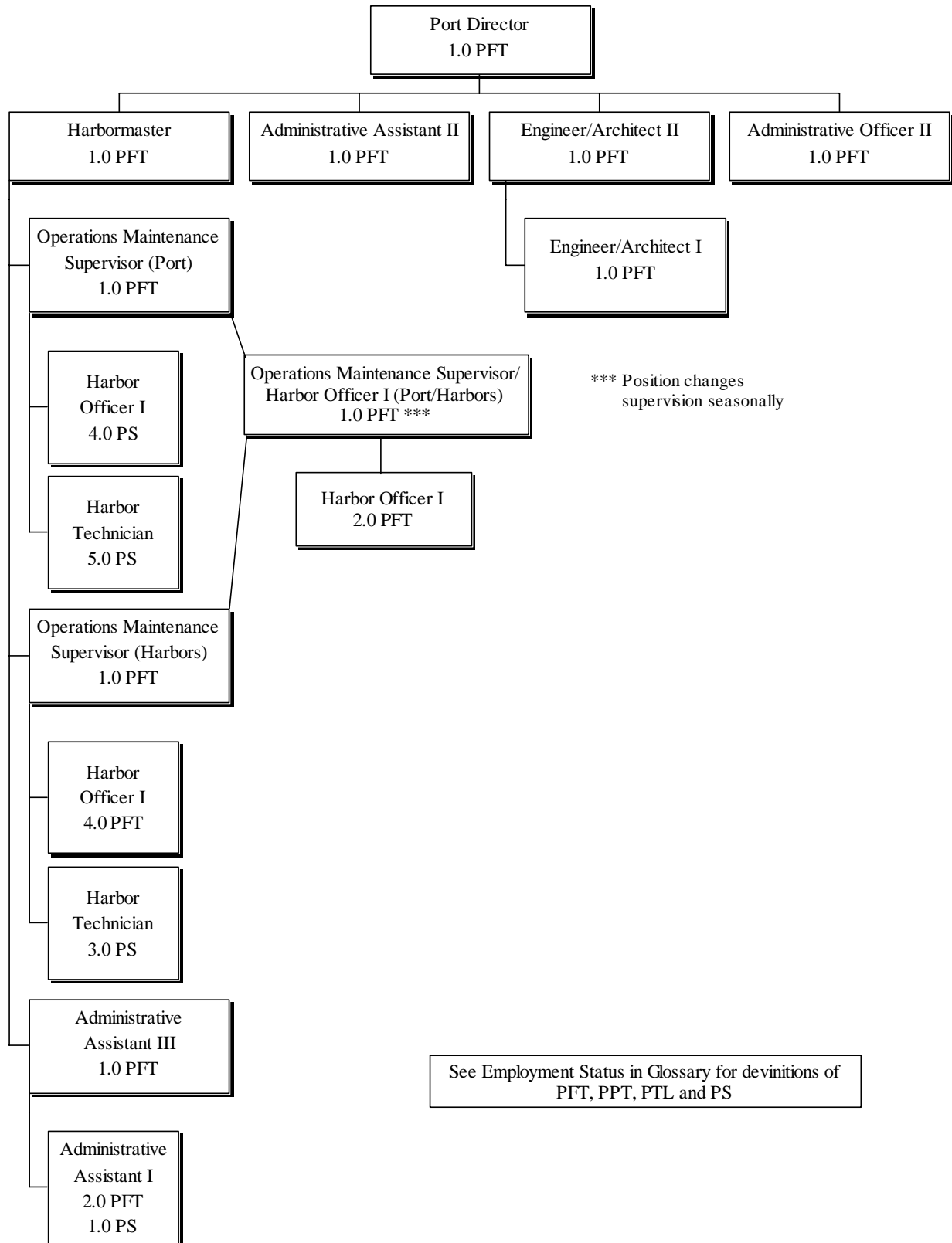
DOCKS

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART



DOCKS

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 53,400	0.50	\$ 54,400	0.50	\$ 55,300
Harbormaster	0.50	36,800	0.50	38,200	0.50	38,300
Administrative Officer II (1)	-	-	0.50	28,200	0.50	29,100
Engineer/Architect II	1.00	78,700	1.00	88,600	1.00	88,900
Engineer/Architect I (1)	1.00	75,900	0.25	19,500	0.25	19,500
Administrative Assistant II	1.00	48,800	1.00	44,300	1.00	45,300
Operations Maintenance Supervisor	0.50	31,900	0.50	35,000	0.50	35,000
Harbor Officer I (2)	3.27	141,900	2.97	147,200	2.97	147,600
Harbor Technician (2)	1.68	53,800	2.10	68,000	2.10	68,000
Shift Differential	-	24,000	-	24,000	-	24,000
Overtime	-	7,000	-	27,800	-	28,000
Benefits	-	314,200	-	332,700	-	346,400
Reimbursement from Capital Projects	-	(228,400)	-	(152,300)	-	(154,100)
Total before amendment	9.45	638,000	9.32	755,600	9.32	771,300
Amendment						
Engineer/Architect I (1)	(0.50)	-	-	-	-	-
Administrative Officer II (1)	0.50	-	-	-	-	-
Harbor Officer I (2)	(0.30)	-	-	-	-	-
Harbor Technician (2)	0.42	-	-	-	-	-
Total after amendment	9.57	\$ 638,000	9.32	\$ 755,600	9.32	\$ 771,300

(1) One Administrative Officer II position was established in FY08 to be shared between Docks and Harbors to help Port Director dedicate more time to capital projects, which reduced the need for the Engineer/Architect I position.

(2) Harbors and Docks share several employees. The nature of these 2 departments' services requires seasonal employees and Federal security mandates/regulations require additional employees. These circumstances demand Docks and Harbors to be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

HARBORS

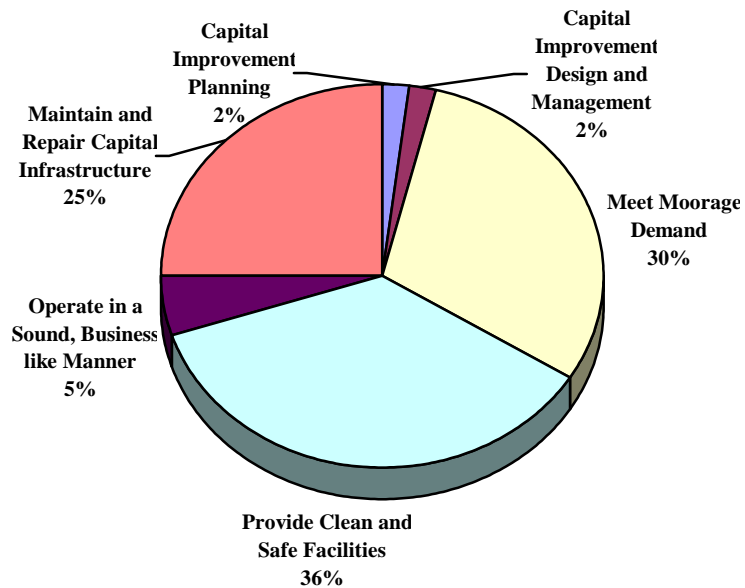
HARBORS MISSION STATEMENT

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

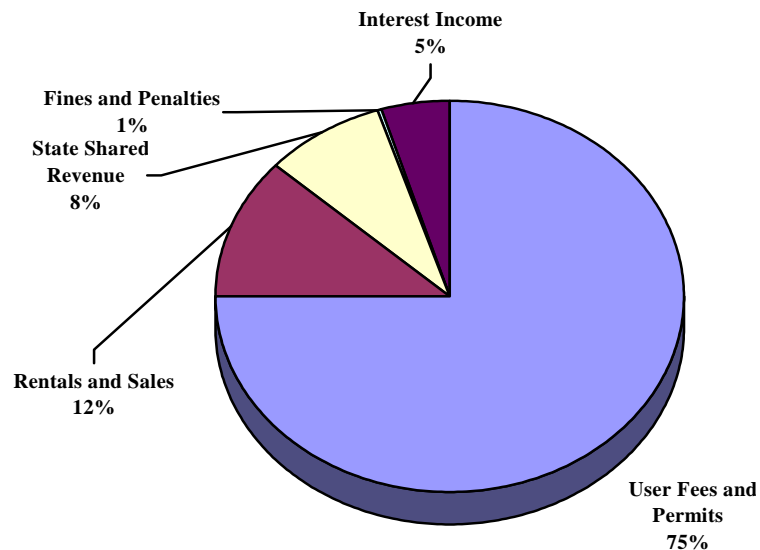
FY09 BUDGET FOR HARBORS

\$3,164,800

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,192,800	1,188,100	1,150,500	1,302,800	1,325,900
Commodities and Services	1,100,000	1,091,400	1,131,200	1,139,300	1,161,900
Capital Outlay	15,900	20,000	30,000	30,800	31,600
Debt Service	80,500	2,286,700	1,796,100	691,900	753,100
Support to Capital Projects	-	8,822,700	8,822,700	-	-
Total Expenses	2,389,200	13,408,900	12,930,500	3,164,800	3,272,500
FUNDING SOURCES:					
User Fees and Permits	2,616,100	2,465,500	2,404,300	2,422,400	2,464,200
Rentals and Sales	330,300	399,400	265,600	272,600	276,600
State Shared Revenue	358,500	400,000	334,300	420,100	425,400
Fines and Penalties	6,900	3,500	24,000	24,000	24,000
Interest Income	68,300	100,700	65,100	63,700	65,700
Revenue Bond	-	10,927,900	10,927,900	-	-
Equity From (To) Fund Balance	(990,900)	(888,100)	(1,090,700)	(38,000)	16,600
Total Funding Sources	\$ 2,389,200	13,408,900	12,930,500	3,164,800	3,272,500
STAFFING	12.84	13.39	13.39	13.39	13.39
FUND BALANCE RESERVE	\$ -	753,200	753,200	753,200	753,200
AVAILABLE FUND BALANCE	\$ 1,697,600	1,832,500	2,035,100	2,073,100	2,056,500

BUDGET HIGHLIGHT

The Harbors FY09 Adopted Budget is a decrease of \$10,244,100 (76.4%) from the FY08 Amended Budget. FY10 Amended Budget is an increase of \$107,700 (3.4%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$114,700 (9.7%). The change in Personnel Services is the result of a combination of staffing reductions and additions as dictated by the needs of the department, increased overtime and health care costs.
- Commodities and Services increased \$47,900 (4.4 %) due to increases in the contractual services for vessel impounds.
- The decrease in Debt Service results from a combination of the payoff of a loan for DeHart's Marina and the beginning of repayment for revenue bonds issued in FY08.
- User Fees and Permits decreased \$43,100 (1.8%) due to an anticipate decrease of harbors users as fee increases go into effect.
- Rentals and Sales decreased \$126,800 (31.8) due to new calculations of rental/lease property.
- Interest Income calculation decreased \$37,000 (36.7%) due to decreased cash balances.
- The revenue bonds and support to capital projects that occurred in FY08 were for major deferred maintenance to Juneau's harbors, electrical upgrades at the Statter Harbor, installation of a commercial loading facility at Auke Bay and repayment of the loan to purchase DeHart's Marina.

FY10

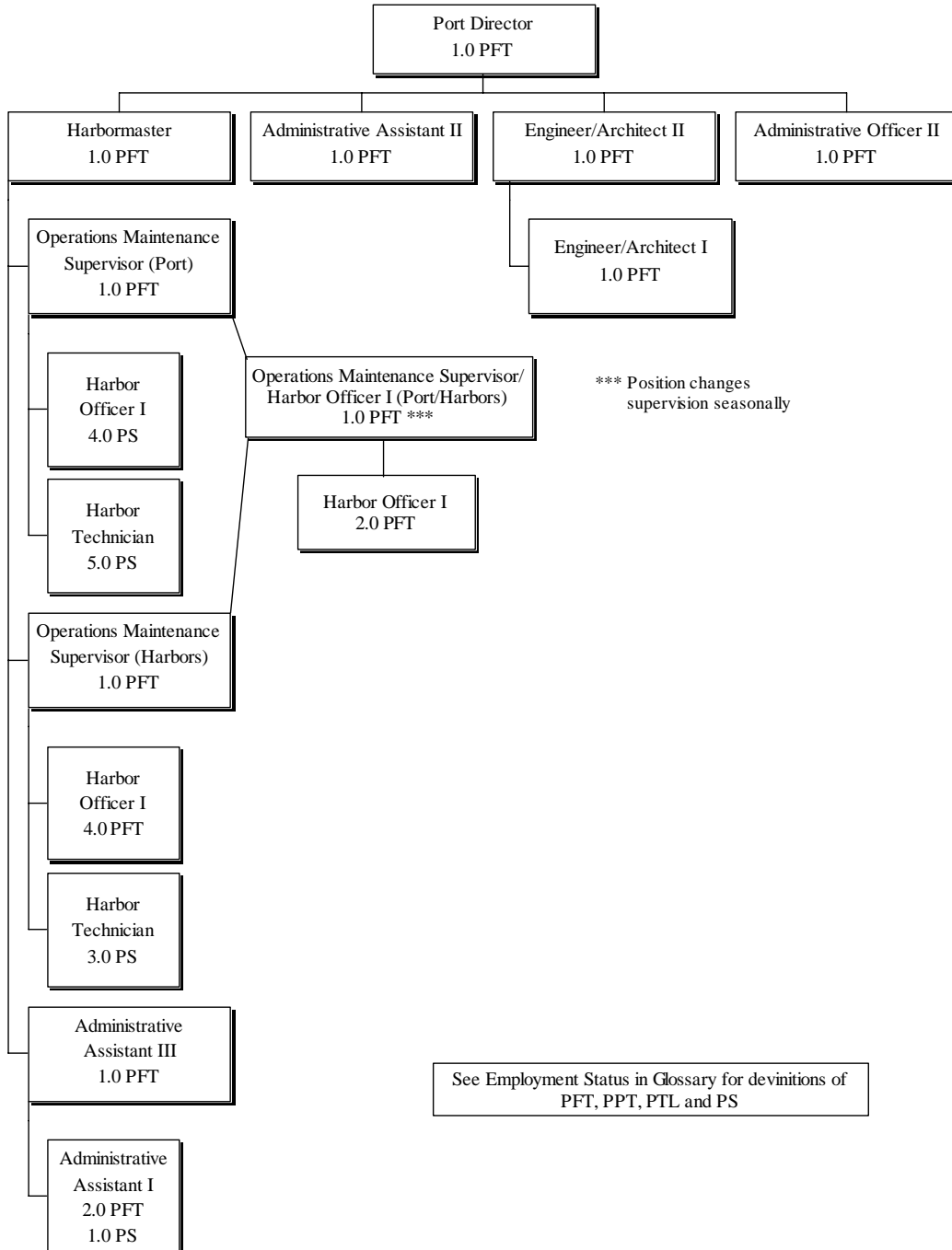
There are no significant budgetary changes.

HARBORS

CORE SERVICES

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

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



HARBORS

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
CLASS TITLE:	Pos.	Budget	Pos.	Budget	Pos.	Budget
Port Director	0.50	53,400	0.50	\$ 54,400	0.50	55,300
Harbormaster	0.50	36,900	0.50	38,200	0.50	38,300
Administrative Officer II (1)	-	-	0.50	28,200	0.50	29,100
Administrative Assistant III	1.00	55,800	1.00	57,500	1.00	57,500
Operations Maintenance Supervisor (2)	1.50	96,500	1.92	130,500	1.92	133,500
Administrative Assistant I (2)	2.00	73,400	2.42	91,900	2.42	93,200
Harbor Officer I (2)	6.25	337,400	5.29	293,800	5.29	291,200
Harbor Technician (2)	0.84	27,300	1.26	41,200	1.26	41,200
Harbor Assistant (1)	0.50	12,300	-	-	-	-
Shift Differential	-	45,800	-	45,800	-	45,800
Overtime	-	23,500	-	40,000	-	40,000
Benefits	-	425,800	-	481,300	-	500,800
Total before amendment	13.09	1,188,100	13.39	1,302,800	13.39	1,325,900
Amendment						
Administrative Officer II (1)	0.50	-	-	-	-	-
Operations Maintenance Supervisor (2)	0.42	-	-	-	-	-
Administrative Assistant I (2)	0.42	-	-	-	-	-
Harbor Officer I (2)	(0.96)	-	-	-	-	-
Harbor Technician (2)	0.42	-	-	-	-	-
Harbor Assistant (1)	(0.50)	-	-	-	-	-
Total after amendment	13.39	\$ 1,188,100	13.39	\$ 1,302,800	13.39	\$ 1,325,900

(1) One Administrative Officer II position was established in FY08 to be shared between Docks and Harbors to help the Director. Harbor Assistant position was no longer needed with addition of Administrative Officer I.

(2) Harbors and Docks share several employees. The nature of these 2 departments' services requires seasonal employees and Federal security mandates/regulations require additional employees. These circumstances demand Docks and Harbors to be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

HOSPITAL

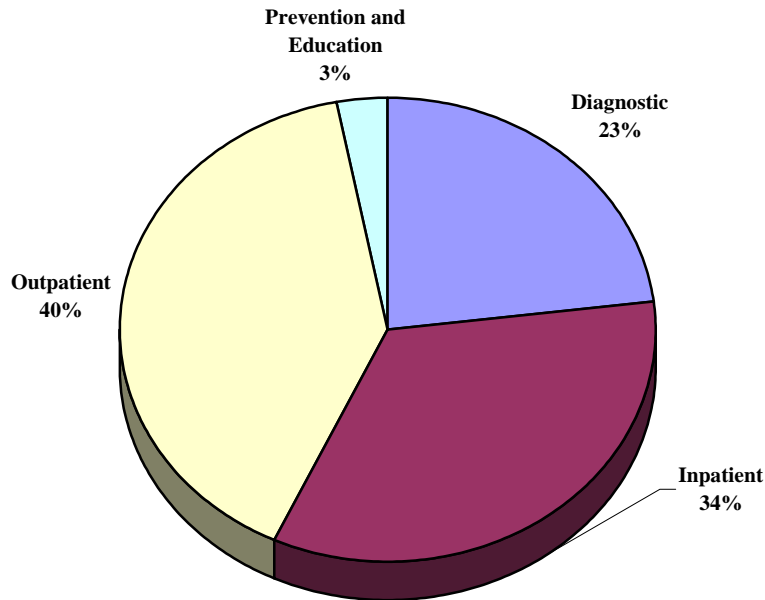
MISSION STATEMENT

Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska. (Adopted March 25, 2008)

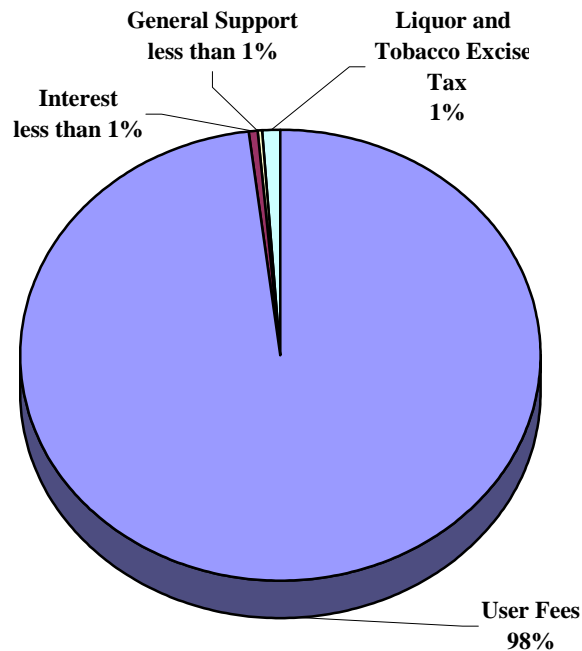
FY09 BUDGET

\$75,884,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HOSPITAL

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 33,166,700	34,386,900	35,924,800	37,546,500	39,048,400
Commodities and Services	23,901,100	26,964,200	25,460,700	28,780,800	29,644,200
Capital Outlay	1,669,000	2,400,000	2,400,000	7,095,000	6,000,000
Debt Service	1,875,200	2,462,200	2,427,800	2,462,600	2,462,600
Support to Capital Projects	7,100,000	-	-	-	-
Total Expenses	67,712,000	66,213,300	66,213,300	75,884,900	77,155,200
FUNDING SOURCES:					
User Fees	61,375,900	65,476,200	68,597,000	76,806,700	80,647,000
Interest	570,500	837,400	381,500	446,700	837,400
Support from:					
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
Liquor Tax	621,800	646,700	646,700	666,100	686,100
Tobacco Excise Tax	255,000	260,000	260,000	241,500	241,500
Equity From (To) Fund Balance	4,693,400	(1,202,400)	(3,867,300)	(2,471,500)	(5,452,200)
Total Funding Sources	\$ 67,712,000	66,213,300	66,213,300	75,884,900	77,155,200
STAFFING	396.20	400.66	400.66	394.86	394.86
FUND BALANCE	\$ 7,513,500	8,715,900	11,380,800	13,852,300	19,304,500

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY09 Adopted Budget is an increase of \$9,671,600 (14.6%) over the FY08 Amended Budget. FY10 Approved Budget is an increase of \$1,270,300 (1.7%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$3,159,600 (9.2%) due primarily to anticipated negotiated wage increases.
- Commodities and Services increased \$1,816,600 (6.7%) due to increases in both quantities and prices for pharmaceutical supplies.
- Capital Outlay increased \$4,695,000 (almost tripled) largely due to the anticipated purchase of several expensive pieces of equipment such as a nuclear medicine machine.
- User Fees increases \$11,330,500 (17.3%). The Bartlett Regional Hospital's Board of Director has approved a rate increase of 10% in FY09 to achieve their profit margin need of above 6%.

FY10

- Personnel Services increased \$1,501,900 (4.0%) due primarily to anticipated negotiated wage increases.
- Commodities and Services increased \$863,400 (3.0%) due to continued increases in pharmaceutical supplies.
- Capital Outlay decreased \$1,095,000 (15.4%) resulting from the plan to buy less equipment.

HOSPITAL

CORE SERVICES

Diagnostic

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

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY06</i> <i>Actuals</i> Full	<i>FY07</i> <i>Actuals</i> Full	<i>FY08</i> <i>Projected</i> Full	<i>FY09</i> <i>Projected</i> Full	<i>FY10</i> <i>Projected</i> Full
JCAHO Results	Accreditation	Accreditation	Accreditation	Accreditation	Accreditation
OSHA injury rate	.0177	.0436	.0381	.025	.025
Nosocomial infection rate	.0110	.0048	.0072	.0090	.0090
Patient satisfaction survey	86.64	85.60	4.00 New Method	4.00 New Method	4.00 New Method
Turnover rate	22.5%	21.0%	18.7%	23.0%	23.0%
Vacancy rate	5.5%	5.4%	5.6%	5.6%	5.6%
Staff hours per APD	27.4	29.7	27.5	28.9	28.9
Total margin	10.2%	2.2%	3.2%	6.2%	6.2%
Expense per APD	\$1936.25	\$2218.17	\$2263.94	\$2577.91	\$2577.91

Inpatient Treatment

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

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY06</i> <i>Actuals</i> Full	<i>FY07</i> <i>Actuals</i> Full	<i>FY08</i> <i>Projected</i> Full	<i>FY09</i> <i>Projected</i> Full	<i>FY10</i> <i>Projected</i> Full
JCAHO Results	Accreditation	Accreditation	Accreditation	Accreditation	Accreditation
Physician Recruitment	No targets set	No targets set	General Surgeon	General Surgeon	General Surgeon
OSHA injury rate	.0177	.0436	.0381	.025	.025
Nosocomial infection rate	.0110	.0048	.0072	.0090	.0090
Patient satisfaction survey	86.64	85.60	4.00 New Method	4.00 New Method	4.00 New Method
Turnover rate	22.5%	21.0%	18.7%	23.0%	23.0%
Vacancy rate	5.5%	5.4%	5.6%	5.6%	5.6%
Average daily census	27.4	29.7	27.5	28.9	28.9
Staff hours per APD	10.2%	2.2%	3.2%	6.2%	6.2%
Total margin	\$1936.25	\$2218.17	\$2263.94	\$2577.91	\$2577.91
Expense per APD	.0177	.0436	.0381	.025	.025
Average daily census	34.0	29.7	35.8	32.3	32.3

HOSPITAL

CORE SERVICES, CONTINUED

Outpatient Treatment

Includes: Physical Rehab, Chemical Dependency, Surgical Day Care

Services Provided to: Patients of the hospital, employees

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
JCAHO Results	Full Accreditation	Full Accreditation	Full Accreditation	Full Accreditation	Full Accreditation
Physician Recruitment	No targets set	No targets set	General Surgeon	General Surgeon	General Surgeon
OSHA injury rate	.0177	.0436	.0381	.025	.025
Nosocomial infection rate	.0110	.0048	.0072	.0090	.0090
Patient satisfaction survey	86.64	85.60	4.00 New Method	4.00 New Method	4.00 New Method
Turnover rate	22.5%	21.0%	18.7%	23.0%	23.0%
Vacancy rate	5.5%	5.4%	5.6%	5.6%	5.6%
Staff hours per APD	27.4	29.7	27.5	28.9	28.9
Total margin	10.2%	2.2%	3.2%	6.2%	6.2%
Expense per APD	\$1936.25	\$2218.17	\$2263.94	\$2577.91	\$2577.91

Prevention/Education

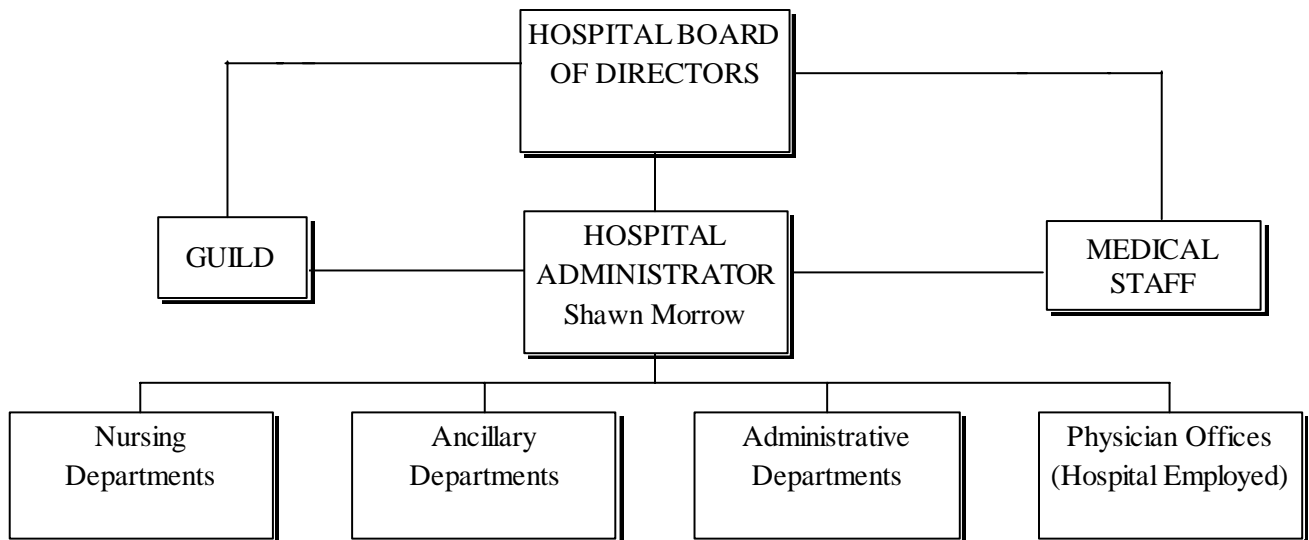
Includes: Kidsafe, Health Fairs

Services Provided to: Community

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Number of people participating (Kidsafe every other year)	4860	5120	4276	4620	4620

HOSPITAL

FUNCTIONAL ORGANIZATION CHART



HOSPITAL

STAFFING DETAIL

CLASS TITLE:	FY08 Amended		FY09 Adopted		FY10 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Bartlett Regional Hospital Employees:						
Chief Nursing Officer	1.00	129,800	1.00	121,900	1.00	126,800
Chief Operating Officer	-	-	1.00	159,000	1.00	165,400
Human Resources Director	1.00	106,200	1.00	79,000	1.00	82,200
Director of Pharmacy	1.00	118,100	1.00	129,000	1.00	134,200
Director of Materials Mgmt	1.00	73,200	1.00	77,600	1.00	80,700
Director of Health Info Mgmt	1.00	70,500	1.00	79,400	1.00	82,600
Laboratory Manager	1.00	93,300	1.00	103,200	1.00	107,300
Radiology Manager	1.00	92,000	1.00	104,800	1.00	109,000
Facility Manager	1.00	83,400	1.00	96,200	1.00	100,000
Capital Project Manager	1.00	96,700	0.25	26,300	0.25	27,400
Information Systems Mgmt	1.00	90,000	1.00	97,000	1.00	100,900
Community Relations Director	1.00	90,800	1.00	96,200	1.00	100,000
Director of Case Management	1.00	79,900	1.00	97,400	1.00	101,300
Physical Rehab Manager	1.00	93,800	1.00	101,300	1.00	105,400
Dietary Supervisor	1.00	57,800	2.00	111,000	2.00	115,400
Patient Account Manager	1.00	88,200	1.00	93,500	1.00	97,200
Nutrition Manager	1.00	70,600	1.00	83,900	1.00	87,300
Controller	1.00	99,100	1.00	106,500	1.00	110,800
Trauma Coordinator	0.30	23,300	0.25	21,800	0.25	22,700
Nurse Manager	4.00	364,800	4.00	414,900	4.00	431,500
House Supervisor	4.63	395,900	4.33	401,100	4.33	417,100
Patient Education Coordinator	3.00	217,800	2.45	201,100	2.45	209,100
House Supervisor II	0.91	86,300	0.98	102,300	0.98	106,400
Clinical Case Manager	2.40	176,100	2.00	167,200	2.00	173,900
Nursing System Manager	1.00	95,800	1.00	107,900	1.00	112,200
Behavioral Health Nurse Manager	1.00	71,300	1.00	103,800	1.00	108,000
Surgical Services Nurse Mgr	1.00	111,100	1.00	129,800	1.00	135,000
Quality / Risk Manager	1.00	91,100	1.00	100,100	1.00	104,100
Education Director	1.00	89,000	1.00	94,900	1.00	98,700
Education Coordinator	1.01	77,900	1.30	104,900	1.30	109,100
Quality Assurance Coordinator	0.60	46,200	0.60	49,200	0.60	51,200
Cardiac Rehab Care Coordinator	0.25	20,200	0.80	71,700	0.80	74,600
Clinical Info Sys Coordinator	1.00	79,700	1.00	90,000	1.00	93,600
PACS Administrator	-	-	1.00	97,800	1.00	101,700
Lab Systems Analyst	1.00	68,400	1.00	73,800	1.00	76,800
Clinical Assistant Manager	4.65	383,700	2.97	256,300	2.97	266,600
Clinical Coordinator RRC	1.00	58,200	1.06	74,700	1.06	77,700
Clinical Nurse V	6.44	523,200	4.75	466,900	4.75	485,600
Clinical Nurse IV	4.12	298,300	7.24	601,300	7.24	625,400
Clinical Nurse III	63.63	4,685,300	59.18	4,902,800	59.18	5,098,900
Clinical Nurse II	6.37	381,200	9.33	634,200	9.33	659,600
Clinical Nurse I	-	2,900	2.30	149,300	2.30	155,300
Nurse Intern	4.00	154,000	1.23	53,400	1.23	55,500
Data Mgmt Coord	0.60	27,700	-	-	-	-
Licensed Practical Nurse	5.74	320,600	4.54	263,900	4.54	274,500
Dive Supervisor	0.07	4,200	0.04	2,700	0.04	2,800
Pharmacist	4.59	574,800	4.85	645,200	4.85	671,000

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Physical Therapy Assistant	-	-	1.00	45,200	1.00	47,000
Physical Therapist	6.28	406,200	4.13	341,400	4.13	355,100
Occupational Therapist	1.90	135,100	1.85	140,200	1.85	145,800
Respiratory Therapist	2.47	180,100	4.53	344,900	4.53	358,700
Respiratory Therapy Manager	1.00	75,900	1.00	80,500	1.00	83,700
Compliance Officer	1.00	77,900	1.00	91,400	1.00	95,100
Dietician	1.00	57,300	1.00	60,900	1.00	63,300
Accountant	1.00	62,400	1.00	67,300	1.00	70,000
Grant Writer	0.75	40,400	0.75	42,800	0.75	44,500
Assistant Radiology Manager	1.23	141,900	-	-	-	-
Physician Services Director	1.00	83,700	1.00	95,200	1.00	99,000
Patient Access Services Sup.	1.05	58,600	1.07	71,400	1.07	74,300
Collection Supervisor	1.05	53,500	1.04	53,600	1.04	55,700
Patient Account Supervisor	1.10	63,300	1.07	68,300	1.07	71,000
Physician Office Manager	1.00	49,900	2.00	114,700	2.00	119,300
Physician Office Manager II	0.08	6,100	-	-	-	-
Social Worker	1.23	75,100	0.50	32,200	0.50	33,500
Substance Abuse Counselor	-	-	2.97	164,800	2.97	171,400
Social Work Services Assistant	0.76	42,900	0.74	41,700	0.74	43,400
Social Work Services Associate	3.25	189,300	3.15	201,200	3.15	209,200
Activities Program Coordinator	0.50	24,800	0.49	24,000	0.49	25,000
Substance Abuse Counselor II	4.52	262,100	2.02	130,800	2.02	136,000
Activities Aide	1.16	39,100	0.99	38,000	0.99	39,500
Resident Aide	4.31	145,900	6.73	255,400	6.73	265,600
Medical Assistant II	0.08	3,000	-	-	-	-
Histology Tech II	1.10	71,000	2.37	159,900	2.37	166,300
Laboratory - Med Tech II	4.00	283,300	4.00	311,000	4.00	323,400
Laboratory - Med Tech	5.52	353,000	5.31	385,200	5.31	400,600
Laboratory - Aide	0.80	25,700	-	-	-	-
Laboratory - Aide II	3.90	151,800	3.50	144,700	3.50	150,500
Histology Tech	1.05	57,900	-	-	-	-
Path Secretary/Transcriptionist	1.00	35,100	1.00	38,900	1.00	40,500
OR - Support Tech	6.24	318,700	7.38	446,900	7.38	464,800
Mental Health Asst I	-	-	1.77	87,200	1.77	90,700
Therapy Aide / Clerk	2.00	59,700	2.00	64,400	2.00	67,000
Certified Nurse Asst I	4.50	226,300	4.50	214,600	4.50	223,200
Radiology Tech III	3.74	226,500	4.36	313,700	4.36	326,200
Radiology Tech II	4.12	235,800	3.75	254,600	3.75	264,800
Radiology Tech I	1.00	44,000	1.00	51,200	1.00	53,200
Nuclear Med Tech II	0.91	62,100	1.12	73,900	1.12	76,900
CT Scan Tech II	1.38	107,700	1.48	126,500	1.48	131,600
MRI Tech II	1.17	77,600	1.09	88,900	1.09	92,500
Special Imaging Coordinator	1.02	96,900	1.69	177,500	1.69	184,600
Radiology Coordinator	1.00	64,600	1.03	75,500	1.03	78,500
Lead Mammography Tech	1.39	100,000	1.00	77,200	1.00	80,300
Ultrasound Tech III	3.88	331,900	2.95	278,100	2.95	289,200
Ultrasound Coordinator	-	-	1.06	105,400	1.06	109,600

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Bartlett Regional Hospital Employees:						
Health Info Mgmt Tech II	3.00	135,300	2.59	129,300	2.59	134,500
Health Info Mgmt Tech I	5.96	248,600	7.17	335,700	7.17	349,100
CSR Tech	1.01	34,500	1.01	37,400	1.01	38,900
Patient Observer	0.55	19,700	-	-	-	-
Lead EMT	1.16	49,700	-	-	-	-
Inside Tender	0.10	5,500	0.09	4,700	0.09	4,900
Mental Health Asst II	6.66	308,900	2.31	133,500	2.31	138,800
Certified Nurse Asst II	15.80	698,500	15.66	746,100	15.66	775,900
Emergency Medical Technician	6.89	265,800	6.72	312,600	6.72	325,100
Pharmacy Tech III	1.00	42,600	2.28	109,200	2.28	113,600
Pharmacy Tech II	1.08	42,400	1.14	50,200	1.14	52,200
Pharmacy Tech I	2.15	85,100	1.14	51,900	1.14	54,000
Operations Support Tech	1.00	42,100	1.00	52,100	1.00	54,200
Network Support Tech	2.05	117,500	2.00	125,200	2.00	130,200
Network Administrator	1.05	69,500	1.00	74,800	1.00	77,800
Business Systems Analyst	2.01	144,800	1.00	80,700	1.00	83,900
System Administrator	1.00	71,400	1.00	77,800	1.00	80,900
Administrative Assistant	4.00	174,900	3.02	142,600	3.02	148,300
Medical Staff Coordinator	-	-	1.00	52,300	1.00	54,400
HR Generalist	1.49	81,200	2.50	150,900	2.50	156,900
Executive Assistant	1.00	49,000	1.00	51,900	1.00	54,000
Volunteer Coordinator	1.00	45,600	-	-	-	-
Pt Fin Svc Representative	4.75	161,600	5.52	207,000	5.52	215,300
Physician Billing Clerk	2.07	33,500	2.00	73,000	2.00	75,900
Secretary	1.00	34,800	1.00	37,600	1.00	39,100
Physician Billing Clerk II	3.15	110,600	2.95	115,400	2.95	120,000
Accounting Tech I	1.00	33,700	1.00	41,400	1.00	43,100
Administrative Clerk II	8.10	268,800	8.02	283,800	8.02	295,200
PFS Specialist	5.02	179,500	5.29	206,700	5.29	215,000
Insurance Verification Clerk	2.03	70,000	-	-	-	-
Patient Account Services Rep	7.90	302,600	4.97	224,700	4.97	233,700
Patient Account Services Spec	3.14	130,400	6.05	271,700	6.05	282,600
Patient Account Services Comm	1.01	36,300	1.01	35,300	1.01	36,700
Office Receptionist	3.15	90,700	1.87	60,800	1.87	63,200
Diag Im Office Supervisor	1.10	45,900	1.09	48,000	1.09	49,900
Buyer	1.50	58,300	1.09	44,700	1.09	46,500
Storeroom Clerk II	1.00	29,400	1.00	34,400	1.00	35,800
Storeroom Clerk I	1.00	28,100	1.00	31,500	1.00	32,800
Accounting Tech II	1.00	37,000	2.02	93,700	2.02	97,400
Unit Clerk	3.33	120,900	2.54	105,900	2.54	110,100
Timekeeper/Outside Tender	0.02	1,100	0.04	1,800	0.04	1,900
Surgical Services Scheduler	1.08	40,300	1.01	40,500	1.01	42,100
Surgical Services Attendant	1.01	31,800	1.00	31,700	1.00	33,000
Cook	6.95	285,800	7.09	307,600	7.09	319,900
Diet Aide	9.35	331,900	8.25	308,200	8.25	320,500
Lead Security Officer	1.00	40,500	1.00	50,400	1.00	52,400
Security Officer	6.00	235,500	4.44	211,000	4.44	219,400
Env Svc Manager	1.00	49,900	1.00	64,800	1.00	67,400

HOSPITAL

STAFFING DETAIL, CONTINUED

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Env Svc Tech I	19.60	632,100	20.50	721,400	20.50	750,300
Housekeeper Aide	0.23	4,500	0.22	4,500	0.22	4,700
Lead Maintenance Mechanic	1.10	78,800	1.00	62,100	1.00	64,600
Lead Bio-Med Tech	1.00	62,300	1.00	67,600	1.00	70,300
Bio-Med Tech I	1.00	46,600	1.00	50,400	1.00	52,400
Maintenance Mechanic II	2.27	125,900	4.13	246,600	4.13	256,500
Maintenance Mechanic I	3.10	129,900	3.29	170,500	3.29	177,300
Psychiatrist	1.00	175,000	1.00	195,100	1.00	202,900
Child Psychiatrist	1.00	177,100	1.00	195,200	1.00	203,000
Child Psychiatrist I	1.00	197,000	1.00	208,800	1.00	217,200
Psychiatric Services Director	1.00	200,400	1.00	212,500	1.00	221,000
Senior Psychiatrist	1.00	226,200	1.00	239,700	1.00	249,300
Benefits	-	11,525,600	-	12,144,200	-	12,630,000
Total Hospital Employees	400.66	35,269,400	394.86	38,296,500	394.86	39,829,000
Productivity Savings	-	(882,500)	-	(750,000)	-	(780,600)
	400.66	34,386,900	394.86	37,546,500	394.86	39,048,400

NOTES

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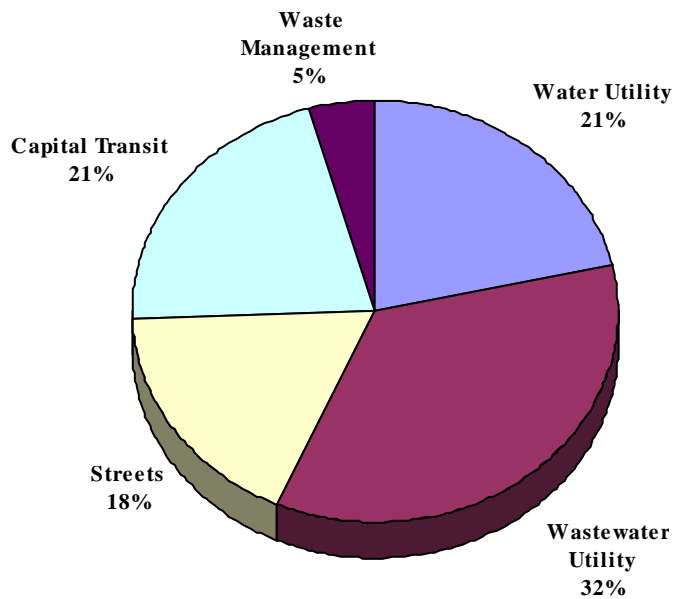
WASTE MANAGEMENT

MISSION STATEMENT

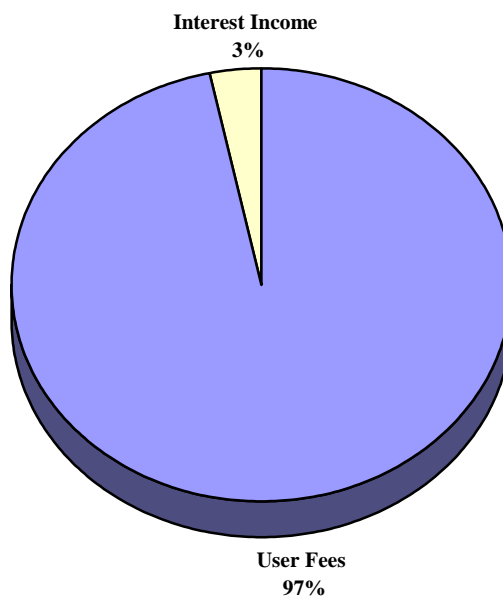
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY09 BUDGET FOR WASTE MANAGEMENT \$1,228,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 55,800	58,900	57,400	114,000	118,500
Commodities and Services	796,100	1,132,700	1,132,000	1,114,800	1,114,700
Total Expenses	851,900	1,191,600	1,189,400	1,228,800	1,233,200
FUNDING SOURCES:					
User Fees	829,300	918,700	918,700	1,030,900	1,030,900
State Shared Revenue	1,500	-	-	-	-
Interest Income	39,400	38,600	36,500	35,500	37,000
Support from:					
General Fund	-	180,000	180,000	-	-
Capital Projects	50,000	-	-	-	-
Equity (To) From Fund Balance	(68,300)	54,300	54,200	162,400	165,300
Total Funding Sources	\$ 851,900	1,191,600	1,189,400	1,228,800	1,233,200
STAFFING	0.53	0.53	0.53	0.00	1.00
FUND BALANCE	\$ 595,100	540,800	540,900	378,500	213,200

BUDGET HIGHLIGHT

The Public Work's Waste Management Division's FY09 Adopted Budget represents an increase of \$37,200 (3.1%) over the FY08 Amended Budget. The FY10 Approved Budget represents an increase of \$4,400 (.4%) over the FY09 Adopted Budget.

The significant budgetary changes are:

FY09

- Personnel Services request increased \$55,100 (93.5%) due to the restructuring of the department. The Public Works Administrator (0.5 FTE) position, which had previously been split with to Public Works Administration, has been fully transferred to PW Administration, and a new Solid Waste Coordinator position has been created (1.0 FTE).
- Commodities and Services decreased \$17,900 (1.6%) due to a combination of factors, which include a physical change in the location of the department, a reduction in the equipment replacement reserve contribution, a decrease in contractual services for the disposal of junked vehicles, an increase in contractual services for recycling, hazardous waste disposal and a curbside recycling rate study.

FY10

There are no significant budgetary changes.

WASTE MANAGEMENT

CORE SERVICES

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

Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill and provide an affordable method of disposing of junked vehicles.

Includes: Recycle contract with a collection site off City and Borough property.

Collection site at Hazardous Waste Collection building.

Collection site for junked vehicles at Channel Construction.

Services provided to: Residents of Juneau

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Tons of waste material recycled	621.11	1,014.71	1,750.11	1,785.12	1,820.83
Percentage of increase/decrease of collected waste material	+2%	+10%	+16%	+2%	+2%
Pounds of household hazardous material collected/treated	510,740	483,741	483,741	490,750	500,565
Percentage of increase/decrease of average cost per pound to dispose of hazardous waste	+8%	-6%	0%	+2%	+2%
Percent of increase/decrease of number of junk vehicles brought to junk vehicle events	+16%	-38%	+64%	+10%	+10%

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

WASTE MANAGEMENT

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
CLASS TITLE:	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Solid Waste Coordinator	-	-	-	-	1.00	64,500
PW Admin Officer (1)	0.50	27,600	0.50	29,000	-	-
Secretary (2)	0.03	1,100	0.03	1,100	-	-
Overtime	-	-	-	1,500	-	1,500
Benefits	-	16,500	-	17,000	-	36,400
Workforce	-	13,700	-	15,500	-	16,100
Total before amendment	0.53	58,900	0.53	64,100	1.00	118,500
Amendment						
PW Admin Officer (1)	-	-	(0.50)	(29,000)	-	-
Secretary (2)	-	-	(0.03)	(1,100)	-	-
Benefits	-	-	-	(17,000)	-	-
Total after amendment	0.53	58,900	0.00	17,000	1.00	118,500
Increment						
Solid Waste Coordinator	-	-	1.00	62,600	-	-
Benefits	-	-	-	34,400	-	-
	0.53	\$ 58,900	1.00	\$ 114,000	1.00	\$ 118,500

(1) PW Admin Officer position, which was previously split with PW Administration, was fully transferred to PW Admin..

(2) The Secretary position had been shared with PW Admin and Water Division. Beginning in FY09, the position is fully funded by the Water Division.

NOTES

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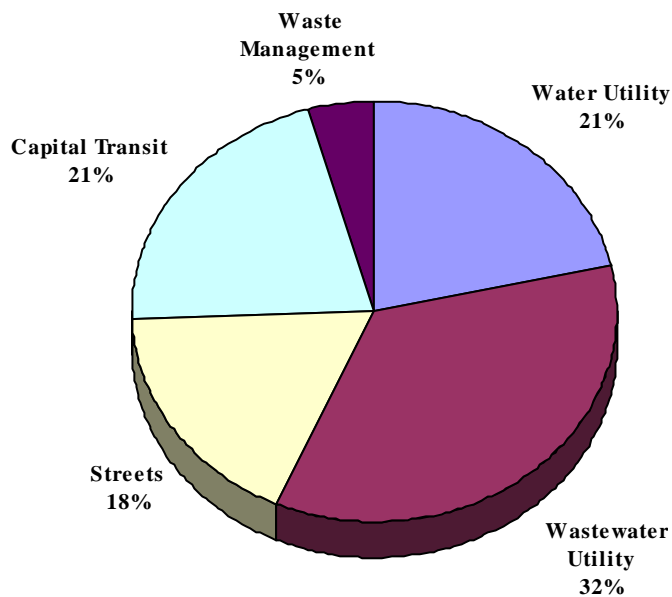
WASTEWATER

MISSION STATEMENT

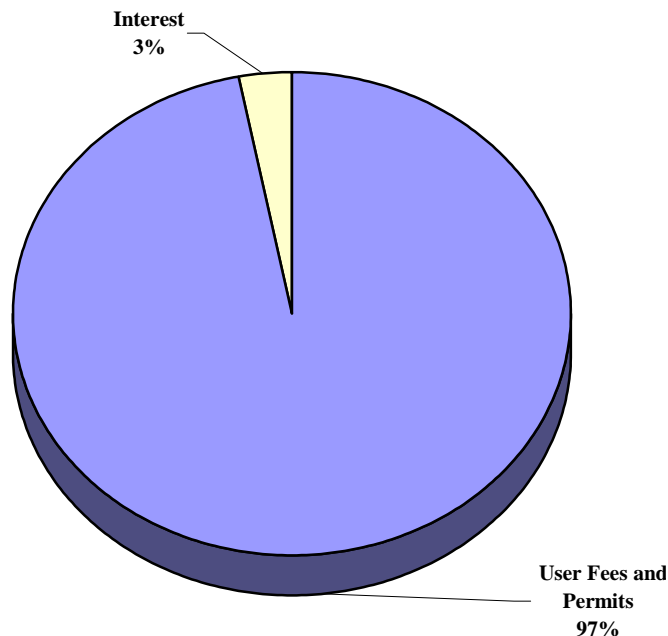
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY09 BUDGET FOR WASTEWATER UTILITY \$9,812,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 3,279,300	3,611,800	3,436,800	3,868,300	3,975,900
Commodities and Services	2,850,300	3,994,300	4,142,600	3,974,000	4,070,000
Capital Outlay	40,800	296,600	296,600	297,400	298,200
Debt Service	493,900	557,800	557,800	524,700	519,100
Support to Capital Projects	750,000	-	-	1,148,000	-
Total Expenses	7,414,300	8,460,500	8,433,800	9,812,400	8,863,200
FUNDING SOURCES:					
User Fees and Permits	7,847,800	7,981,100	7,863,500	7,849,900	7,888,500
State Shared Revenue	101,100	-	-	-	-
Interest	277,100	233,300	258,100	250,400	261,400
Support From:					
General Fund	-	316,300	316,300	-	-
Special Assessments	31,400	-	-	2,000	50,000
Equity From (To) Fund Balance	(843,100)	(70,200)	(4,100)	1,710,100	663,300
Total Funding Sources	\$ 7,414,300	8,460,500	8,433,800	9,812,400	8,863,200
STAFFING	35.00	35.00	35.00	35.00	35.00
FUND BALANCE	\$ 3,276,100	3,346,300	3,280,200	1,570,100	906,800

BUDGET HIGHLIGHT

The Public Works Waste Water Divisions' FY09 Adopted Budget represents an increase of \$1,351,900 (16.0%) from the FY08 Amended Budget. The FY10 Approved Budget represents a decrease of \$949,200 (10%) from the FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel services increased \$256,500 (7.1%) due position reclassifications, upgrades and health care cost increases.
- Commodities and Services, as a whole, decreased \$20,300 (0.5%). The net decrease is a result of fluctuations in various operational expenses. Additional funds were appropriated in FY08 to cover the increased electrical rates associated with a massive avalanche that destroyed the transmission lines from the Snettisham Hydroelectric Plant. During the time the lines were being repaired, all electricity generation was done with diesel generators resulting in a 500% increase in electrical rates. Electrical rates returned to normal in July of 2008, therefore decreasing the budgeted expense in FY09. However, gasoline, fuel oil and equipment maintenance had significant increases for FY09, which partially offset the decrease in electricity.
- Support to Capital Projects increased \$1,148,000. Capital projects include, but are not limited to, dump facility improvements, pump station repairs and sewer line replacements associated street improvement and reconstruction.

FY10

- Personnel services increased \$107,600 (2.8%) due to health care cost increases.
- Commodities and Services increased \$96,000 (2.8%) due to continued increases in electrical and fuel oil costs.
- Support to capital projects decreased due to the elimination of projects planned for FY10.

WASTEWATER

CORE SERVICES

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

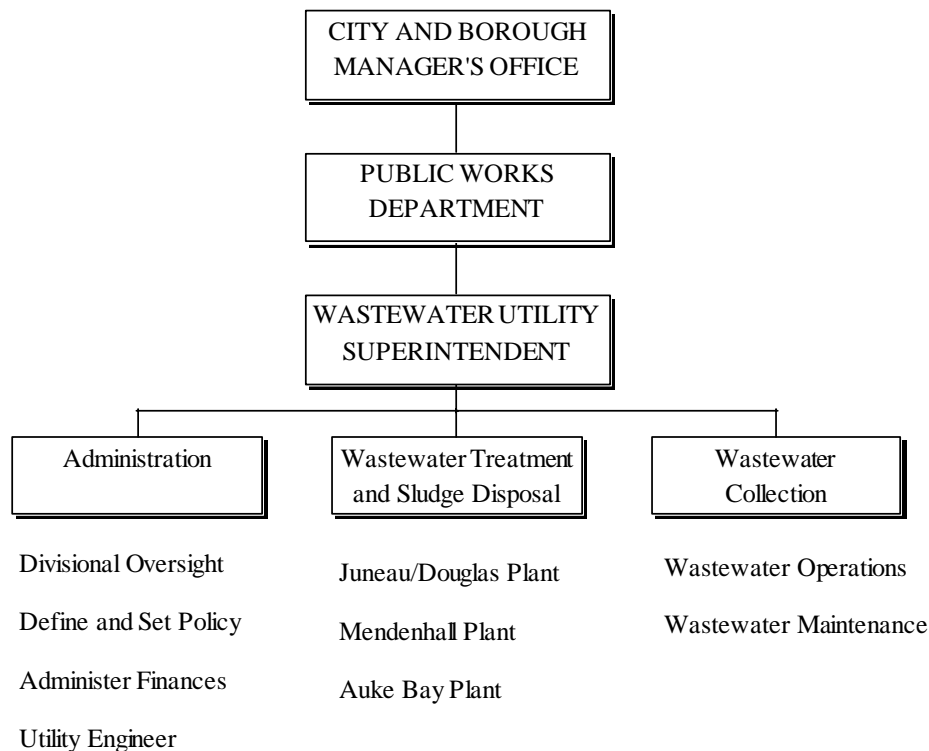
Wastewater Utility: Collect and treat sanitary sewage

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

Service provided to: Residents of Juneau and visitors

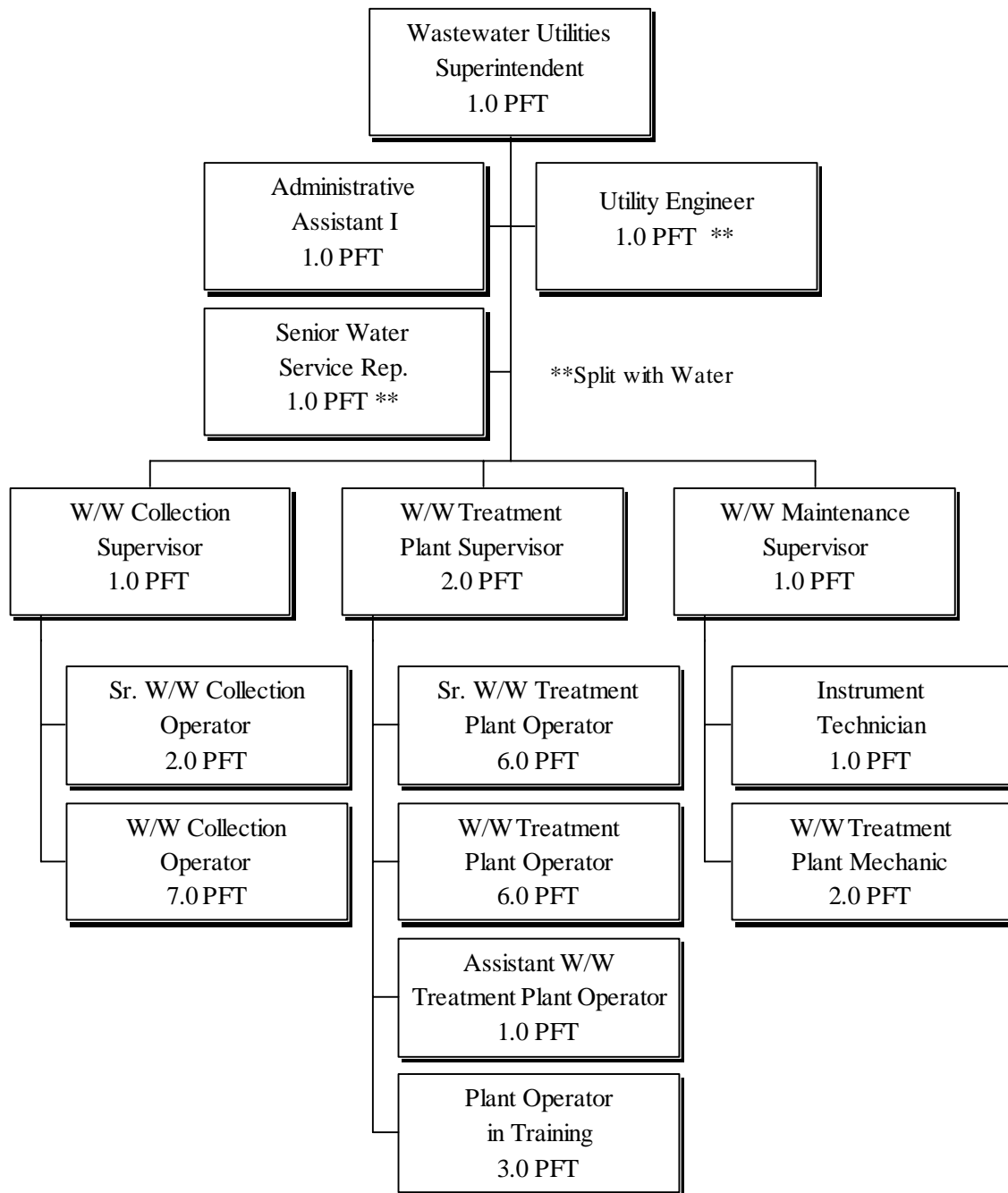
Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of treatment plant water quality tests that meet NPDES permit limits	98.8%	99.7%	99.8%	99.5%	99.5%
Percentage of collection mainlines cleaned per year	18%	5%	20%	15%	15%
Damage claim awards as a percentage of Division approved operating budget	0.00%	0.69%	0.05%	0.10%	0.10%

FUNCTIONAL ORGANIZATION CHART



WASTEWATER

STAFFING ORGANIZATION CHART



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

WASTEWATER

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Wastewater Treatment and						
Sludge Disposal:						
Utilities Superintendent	1.00	\$ 85,700	1.00	\$ 87,100	1.00	\$ 88,900
Plant Supervisors	2.00	153,600	2.00	158,800	2.00	159,400
Senior Plant Operator (1)	5.00	333,000	6.00	396,800	6.00	404,300
Plant Operator (2)	8.00	471,600	6.00	375,700	6.00	383,800
Assistant Plant Operator (2)	1.00	35,600	2.00	105,300	2.00	107,600
Plant Operator in Training II (2)	1.00	37,700	2.00	75,500	2.00	78,100
Collection Supervisor	1.00	78,500	1.00	81,000	1.00	81,500
Senior Collection Operator	2.00	139,300	2.00	144,000	2.00	145,600
Collection Operator	7.00	432,600	7.00	448,900	7.00	453,900
Instrument Technician	1.00	60,600	1.00	68,400	1.00	68,400
Senior Plant Mechanic	1.00	61,800	1.00	72,500	1.00	73,000
Plant Mechanic (1)	3.00	166,600	2.00	123,700	2.00	126,500
Utility Engineer	0.50	39,700	0.50	29,500	0.50	30,500
Sr. Water Service Representative	0.50	37,800	0.50	33,100	0.50	34,200
Secretary I	1.00	41,400	1.00	42,400	1.00	43,000
Shift Differential	-	-	-	59,100	-	59,800
Overtime	-	138,600	-	145,000	-	151,000
Benefits	-	1,216,300	-	1,341,200	-	1,403,100
Vacancy Factor	-	(32,700)	-	(34,600)	-	(35,400)
Work Force	-	114,100	-	114,900	-	118,700
Total Budget	<u>35.00</u>	<u>\$ 3,611,800</u>	<u>35.00</u>	<u>\$ 3,868,300</u>	<u>35.00</u>	<u>\$ 3,975,900</u>

(1) Plant Mechanic reclassified to Senior Plant Operator.

(2) Two Plant Operator positions were reclassified, one to a Plant Operator in Training and one to an Assistant Plant Operator.

NOTES

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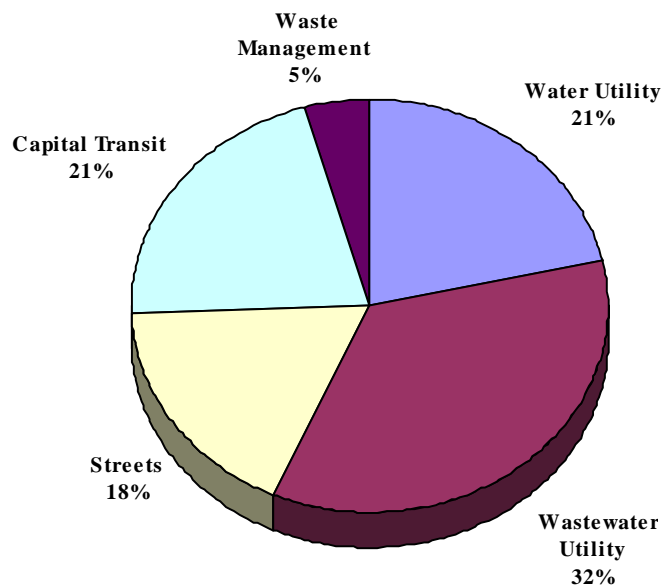
WATER

MISSION STATEMENT

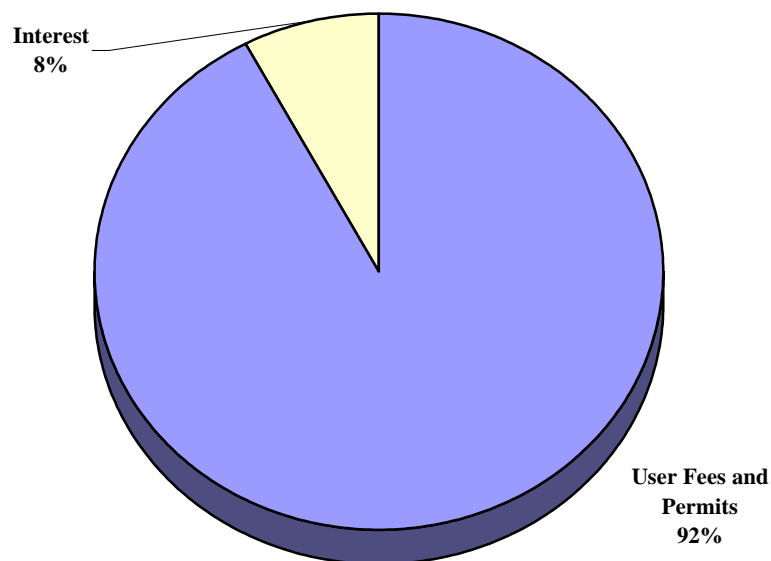
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY09 BUDGET FOR WATER UTILITY \$5,968,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 1,351,100	1,469,100	1,376,100	1,562,100	1,614,800
Commodities and Services	993,400	1,344,200	1,266,500	1,251,900	1,322,800
Capital Outlay	600	40,000	40,000	140,000	140,000
Debt Service	281,300	323,000	323,000	319,500	314,100
Support to Capital Projects	750,000	935,000	935,000	2,695,000	2,020,000
Total Expenses	3,376,400	4,111,300	3,940,600	5,968,500	5,411,700
FUNDING SOURCES:					
User Fees and Permits	3,481,700	3,407,700	3,552,300	3,618,500	3,685,300
State Shared Revenue	39,900	-	-	-	-
Interest	329,000	341,000	311,100	301,800	315,100
Support From:					
Capital Projects	1,000,000	-	-	-	-
General Fund	-	184,000	184,000	-	-
Equity From (To) Fund Balance	(1,474,200)	178,600	(106,800)	2,048,200	1,411,300
Total Funding Sources	\$ 3,376,400	4,111,300	3,940,600	5,968,500	5,411,700
STAFFING	14.75	14.75	14.75	15.00	15.00
FUND BALANCE	\$ 5,014,100	4,835,500	5,120,900	3,072,700	1,661,400

BUDGET HIGHLIGHT

The Public Works Water Division's FY09 Adopted Budget represents an increase of \$1,857,200 (45.0%) from the FY08 Amended Budget. The FY10 Approved Budget represents a decrease of \$556,800 (9.4%) from the FY09 Adopted Budget.

The significant budgetary changes are:

FY09

- Personnel Services increased \$93,000 (6.3%) due to the transfer of a 0.25 FTE Secretary position from PW Administration (0.22) and the Waste Management Division (0.03), certification related wage increases and health care increases.
- Commodities and Services, as a whole, decreased \$92,300 (6.9%). The net decrease is a result of fluctuations in various operational expenses. Additional funds were appropriated in FY08 to cover the increased electrical rates associated with a massive avalanche that destroyed the transmission lines from the Snettisham Hydroelectric Plant. During the time the lines were being repaired, all electricity generation was done with diesel generators resulting in a 500% increase in electrical rates. Electrical rates returned to normal in July of 2008, therefore decreasing the budgeted expense in FY09. However, gasoline, fuel oil and equipment maintenance had significant increases for FY09, which partially offset the decrease in electricity.
- Capital outlay increased \$100,000 due to the need of deferred maintenance of several buildings.
- Support to Capital Projects increase \$1,760,000. Capital projects include, but are not limited to, pump station and system improvements, Mill Tunnel Reservoir system repairs, and East Valley reservoir and Jordan Creek reservoir restoration and flood control.

WATER

BUDGET HIGHLIGHT, CONTINUED

FY10

- Personnel Services request increased \$52,700 (3.4%) due to health care cost increases.
 - Commodities and Services increased \$70,900 (5.8%) due to continued increases in electrical rates and fuel oil prices plus additional training opportunities.
 - Support to Capital Projects decreased by \$675,000 due to fewer capital projects planned for FY10. The capital projects planned for FY10 include, but are not limited to, Last Chance Basin well field improvements, water utility shop improvements, and Casey Shattuck reconstruction.
-

CORE SERVICES

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

Water Utility: Provide potable water and fire suppression flows

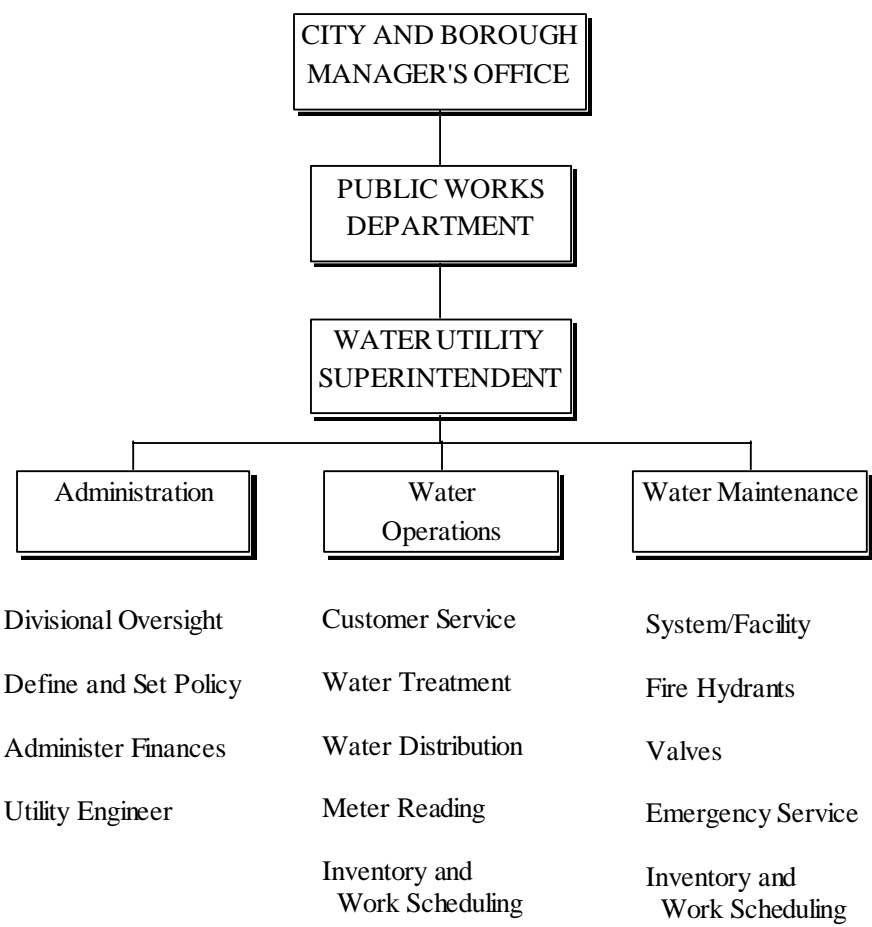
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

Key Measures	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure	4.15	4.05	4.00	4.10	4.20
Percentage change increase/decrease from year to year	+8.92%	-2.47%	-1.25%	+2.47%	+2.44%
Cost per thousand gallons to collect, treat, distribute and store	\$2.12	\$2.12	\$2.12	\$2.16	\$2.16
Percentage of time that the daily minimum of 3.75 million gallons of water is met or exceeded	100%	100%	100%	100%	100%

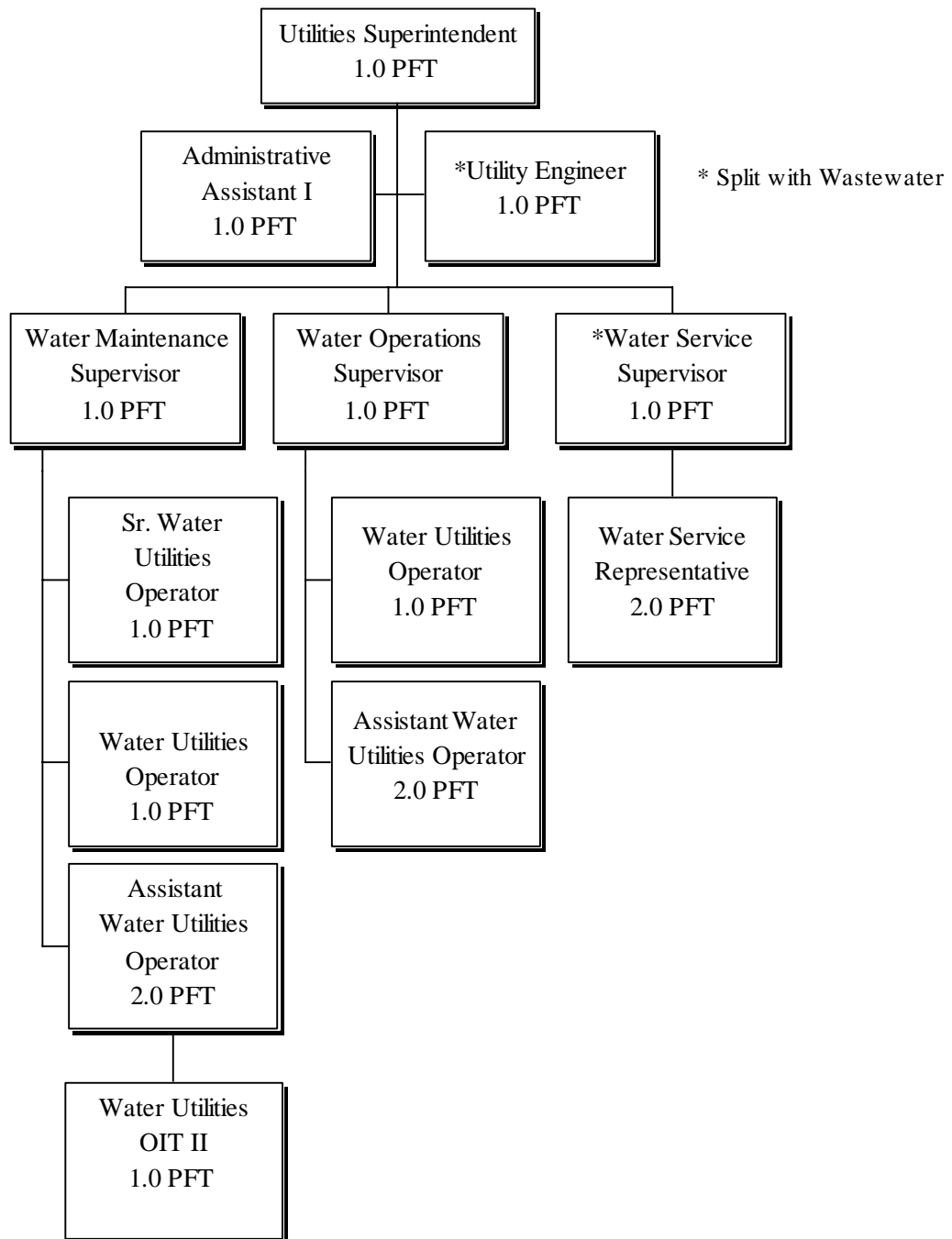
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
CLASS TITLE:						
Utility Superintendent	1.00	\$ 87,600	1.00	\$ 90,200	1.00	\$ 90,900
Water Utility Engineer	0.50	39,700	0.50	29,500	0.50	30,500
Water Maintenance Supervisor	1.00	74,800	1.00	78,000	1.00	78,000
Water Operations Supervisor	1.00	74,800	1.00	78,000	1.00	78,000
Senior Water Utilities Operator	1.00	62,200	1.00	65,200	1.00	67,400
Water Utilities Operator (1)	2.00	112,400	6.00	348,600	6.00	360,100
Assist. Water Utilities Operator (1)	4.00	201,100	-	-	-	-
Water Utilities Operator In Training	1.00	37,700	1.00	48,900	1.00	50,500
Water Service Supervisor	0.50	37,800	0.50	33,100	0.50	34,200
Water Service Representative	2.00	126,100	2.00	130,100	2.00	131,000
Secretary I (2)	0.75	26,600	0.75	28,000	1.00	38,500
Overtime	-	55,000	-	48,000	-	52,000
Benefits	-	500,700	-	529,900	-	563,500
Vacancy Factor	-	(14,800)	-	(15,000)	-	(15,500)
Work Force	-	47,400	-	53,800	-	55,700
Total before amendment	14.75	1,469,100	14.75	1,546,300	15.00	1,614,800
Amendment						
Secretary I (2)	-	-	0.25	9,300	-	-
Benefits	-	-	-	6,500	-	-
Total after amendment	14.75	\$ 1,469,100	15.00	\$ 1,562,100	15.00	\$ 1,614,800

(1) Assistant Water Utilities Operator positions promoted to Water Utilities Operator

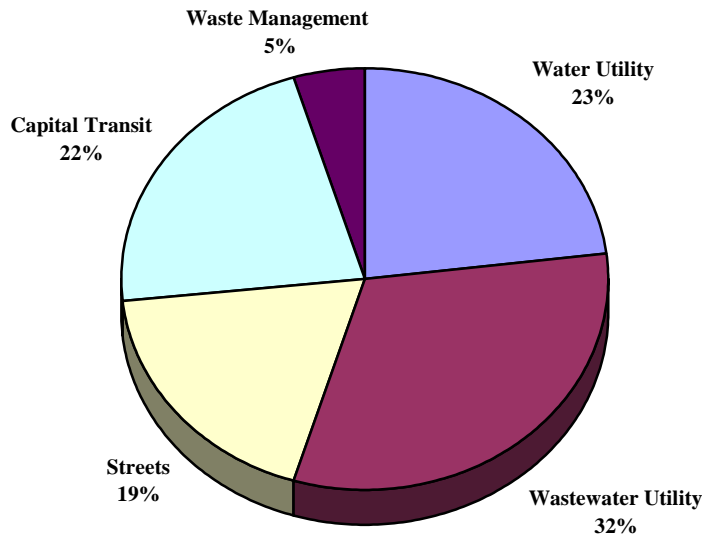
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

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

FY09 BUDGET FOR FLEET MAINTENANCE \$2,282,300

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

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Personnel Services	\$ 385,900	415,200	413,700	571,400	584,800
Commodities and Services	1,228,900	1,367,000	1,368,500	1,710,900	1,715,800
Total Expenses	1,614,800	1,782,200	1,782,200	2,282,300	2,300,600
FUNDING SOURCES:					
Interdepartmental Charges	1,643,400	1,611,000	1,657,400	2,256,900	2,272,900
State Shared Revenues	10,800	-	-	-	-
Support from General Fund	-	4,400	4,400	-	-
Equity (To) From Fund Balance	(39,400)	166,800	120,400	25,400	27,700
Total Funding Sources	\$ 1,614,800	1,782,200	1,782,200	2,282,300	2,300,600
STAFFING	4.75	5.50	5.50	6.25	6.25
FUND BALANCE	\$ 246,000	79,200	125,600	100,200	72,500

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 FY09 Adopted Budget is an increase of \$500,100 (28.1%) over the FY08 Amended Budget. FY10 Approved Budget is an increase of \$18,300 (0.8%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$156,200 (35.6%) due to an increase of 0.75 FTE's during FY08, an additional increase of 0.75 FTE's in FY09 and an increase in the health care rate. Public Works Fleet Maintenance increased their part-time Mechanic position by .75 FTE. The FY08 0.75 FTE increase is due to a restructuring of supervisory duties within Public Works and the Streets Superintendent is now overseeing Fleet Maintenance and the transfer of 0.50 FTE Secretary position from Streets to Fleet. In FY09, the Fleet Maintenance Division will increase a 0.25 FTE mechanic position to 1.00 FTE.
- Commodities and Services increased \$343,900 (25.2%) due to increasing fuel prices.
- Interdepartmental Charges to other departments increased \$645,900 (40.1%) due to increasing costs of operating the Fleet Maintenance program.

FY10

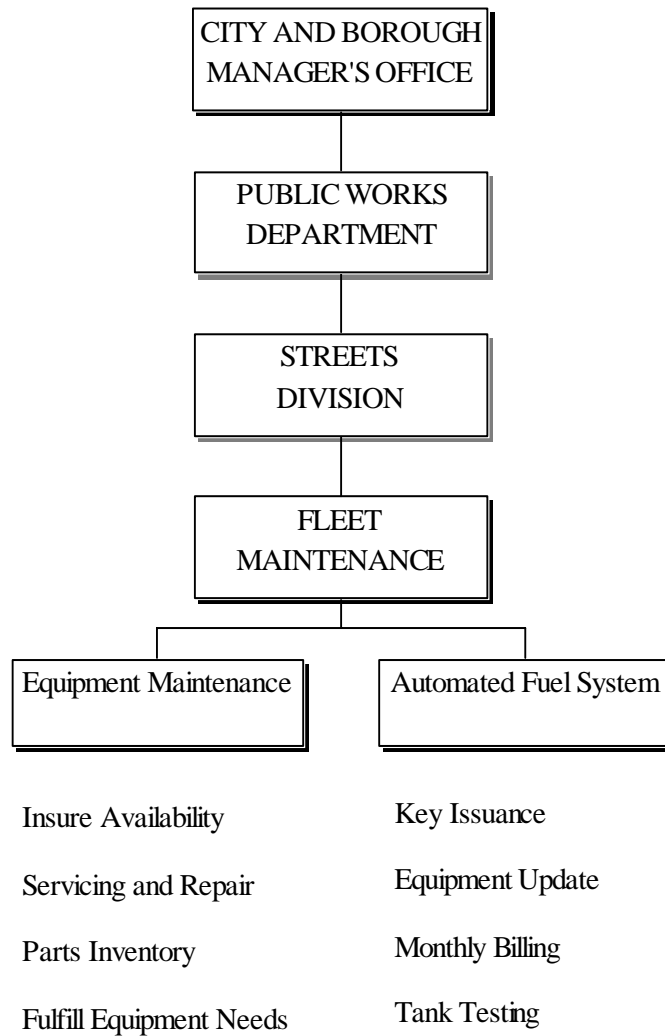
There are no significant budgetary changes.

PUBLIC WORKS FLEET MAINTENANCE

CORE SERVICES

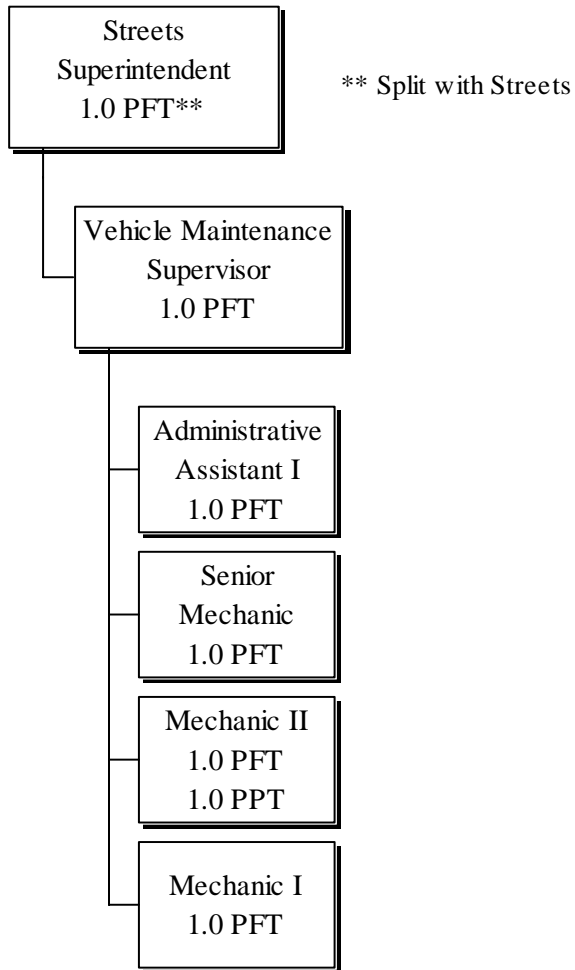
Fleet Maintenance provides essential support to the Public Works Department but is not considered a core service.

FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Equipment Maintenance:						
Streets Superintendent (1)	-	\$ -	0.20	\$ 17,800	0.20	\$ 17,800
Vehicle Maintenance Supervisor	0.80	52,100	0.80	58,300	0.80	59,800
Senior Mechanic	0.95	52,600	0.95	58,000	0.95	58,500
Mechanic II (2)	2.25	118,700	1.00	58,400	1.00	58,800
Mechanic I (2)	-	-	1.25	65,100	2.00	97,200
Secretary I (3)	0.20	7,800	0.60	24,400	0.60	24,500
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	132,900	-	177,700	-	197,900
Total before amendment	4.20	372,100	4.80	467,700	5.55	522,500
Amendment						
Streets Superintendent (1)	0.20	-	-	-	-	-
Mechanic II (2)	(1.25)	-	-	-	-	-
Mechanic I (2)	1.25	-	-	-	-	-
Secretary I (3)	0.40	-	-	-	-	-
Total after amendment	4.80	372,100	4.80	467,700	5.55	522,500
Increment						
Mechanic I	-	-	0.75	31,500	-	-
Benefits	-	-	-	11,600	-	-
Total after amendment and increment	4.80	372,100	5.55	510,800	5.55	522,500
Fuel System:						
Streets Superintendent	-	-	0.05	4,400	0.05	4,400
Vehicle Maintenance Supervisor	0.20	13,000	0.20	14,600	0.20	15,000
Senior Mechanic	0.05	2,800	0.05	3,000	0.05	3,100
Secretary I	0.30	11,600	0.40	16,300	0.40	16,400
Overtime	-	200	-	200	-	200
Benefits	-	15,500	-	22,100	-	23,200
Total before amendment	0.55	43,100	0.70	60,600	0.70	62,300
Amendment						
Streets Superintendent	0.05	-	-	-	-	-
Secretary I	0.10	-	-	-	-	-
Total after amendment	0.70	43,100	0.70	60,600	0.70	62,300
Total Budget	5.50	\$ 415,200	6.25	\$ 571,400	6.25	\$ 584,800

(1) Starting FY08, supervision of Fleet's operations was transferred to the Streets Superintendent from the PW Director.

(2) In FY08, Human Resources reclassified two Mechanic II positions (1.25 FTE) as Mechanic I.

(3) This position use to be shared between Streets and Fleet. Starting in FY08, it was determined that Fleet needed a full-time Secretary I position.

NOTES

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EQUIPMENT ACQUISITION FUND

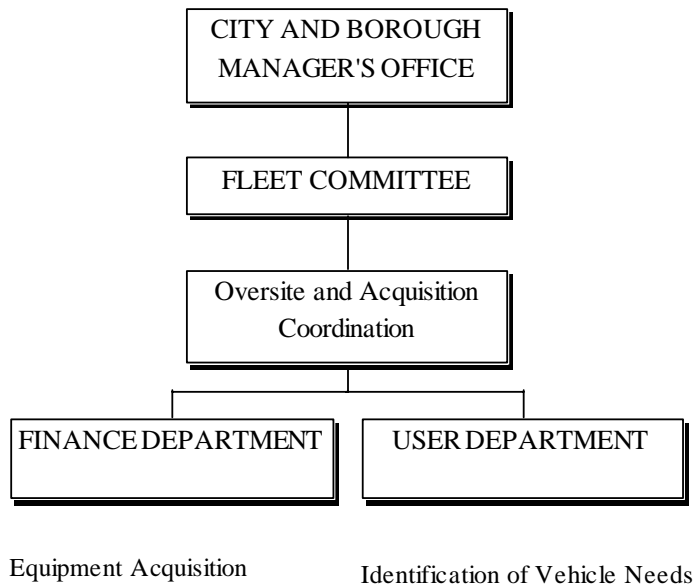
MISSION STATEMENT

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

FY09 BUDGET

\$2,418,100

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENSES:					
Interdepartmental Charges	\$ 43,900	46,600	46,600	53,200	53,200
Commodities and Services	23,500	-	-	-	-
Capital Outlay	955,000	3,222,000	2,964,200	2,364,900	2,593,100
Total Expenses	1,022,400	3,268,600	3,010,800	2,418,100	2,646,300
FUNDING SOURCES:					
Contributions from departments	1,322,800	1,535,800	1,535,800	1,618,100	1,646,100
Interest Income	168,700	156,300	160,200	155,400	162,300
Federal Grant	5,700	1,720,000	1,720,000	-	-
Gain on Equipment Sales	99,200	-	-	-	-
Usage of (Contribution to) Reserve	(574,000)	(143,500)	(405,200)	644,600	837,900
Total Funding Sources	\$ 1,022,400	3,268,600	3,010,800	2,418,100	2,646,300
FUND BALANCE	\$ 2,530,000	2,673,500	2,935,200	2,290,600	1,452,700

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 FY09 Adopted Budget is a decrease of \$850,500 (26.0%) from the FY08 Amended Budget. FY10 Approved Budget is an increase of \$228,200 (9.4%) over FY09 Adopted Budget.

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

RISK MANAGEMENT

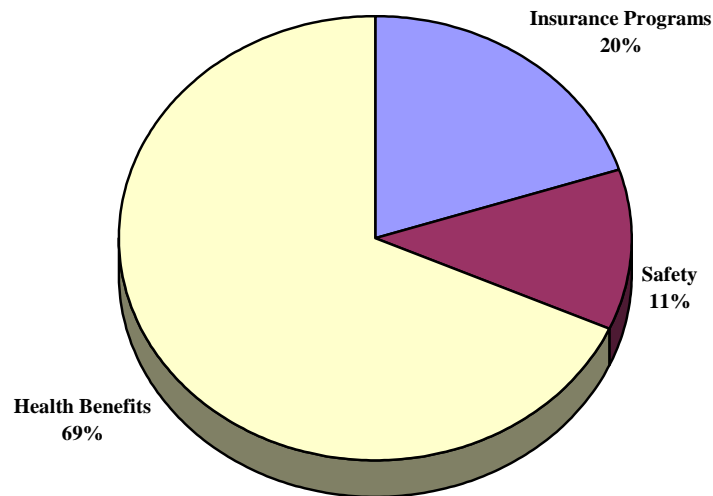
MISSION STATEMENT

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

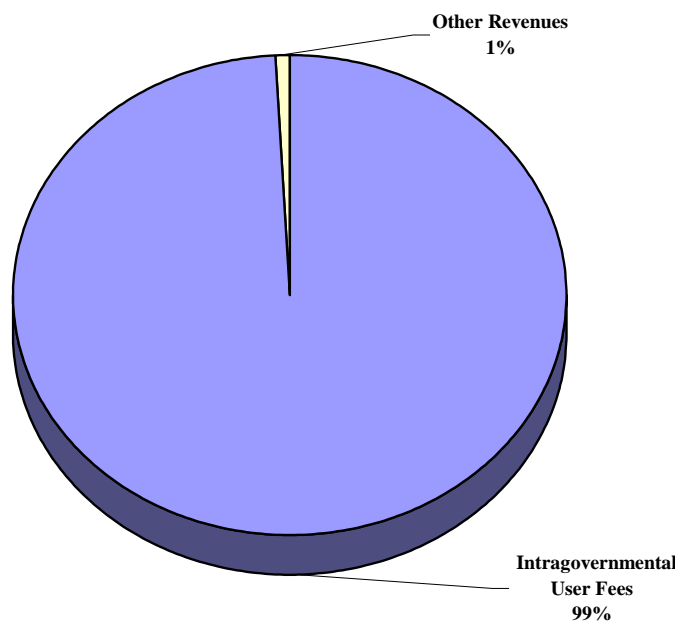
FY09 BUDGET

\$16,957,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY07	FY08		FY09	FY10
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 266,200	352,200	421,400	501,800	519,600
Commodities and Services	14,693,900	16,548,700	15,471,600	16,456,100	17,779,500
Total Expenses	14,960,100	16,900,900	15,893,000	16,957,900	18,299,100
FUNDING SOURCES:					
Intragovernmental User Fees	15,024,600	16,791,800	16,123,400	16,941,300	18,158,300
State Shared Revenue	47,700	-	-	-	-
Other Revenues	483,900	395,000	121,000	121,000	121,000
Equity To Fund Balance	(596,100)	(285,900)	(351,400)	(104,400)	19,800
Total Funding Sources	\$ 14,960,100	16,900,900	15,893,000	16,957,900	18,299,100
STAFFING	5.00	5.70	5.70	5.70	5.70
FUND BALANCE	\$ 2,349,000	2,634,900	2,700,400	2,804,800	2,785,000

BUDGET HIGHLIGHT

The Risk Management FY09 Adopted Budget is an increase of \$57,000 (0.3%) over the FY08 Amended Budget. FY10 Approved Budget is an increase of \$1,341,200 (7.9%) over FY09 Adopted Budget.

The significant budgetary changes include:

FY09

- Personnel Services increased \$149,600 (42.5%) primarily due to a 1.7 FTE increase. In FY08 Risk Management and the Human Resources Department merged resulting in some reallocation of FTEs.
- Commodities and Services decreased \$92,600 (0.6%). The most significant changes are a \$244,000 decrease in projected costs for workers' compensation claims; a decrease of \$275,000 on malpractice insurance for Bartlett Regional Hospital; an increase of \$338,500 in health claims; and an increase of \$30,400 for rental of new space shared equally with Human Resources.
- Intragovernmental user fees are the charges to other City departments for the various insurance coverages needed. Increases and decreases are based on the current year costs and recovery of any prior year deficits. The recovery of any prior year deficits is spread over several years in order to mitigate impacts on departments' operating budgets. The increase of \$149,500 (0.9%) between the FY08 Amended and FY09 Adopted Budgets is due primarily to an anticipated increase in the cost of health care, which is split between the employee and the departments.
- Other Revenues decreased \$274,000 (69.7%) due to a decrease in reimbursable workers' compensation claims through the 'Second Injury Fund' State program.

FY10

- Commodities and Services increased \$1,323,400 (8.0%). The most significant change is an increase of \$1,176,900 in anticipated health claims.
- Intragovernmental user fees increased in FY10 by \$1,217,000 due primarily to an anticipated increase in the cost of health care, which is split between the employee and the departments.

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>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Cost of property claims as compared to total insured property values	0	0	0	0	0
Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures.	.010	.011	.011	.011	.011

Safety

Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Total Workers Compensation claim rate reported to total man hours worked.	138	178	164	160	160
Lost time Workers Compensation claims reported compared to total man hours worked	1.7	1.6	1.8	1.7	1.7
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	\$6,700	\$5,100	\$7,900	\$6,500	\$6,500

Health Benefits

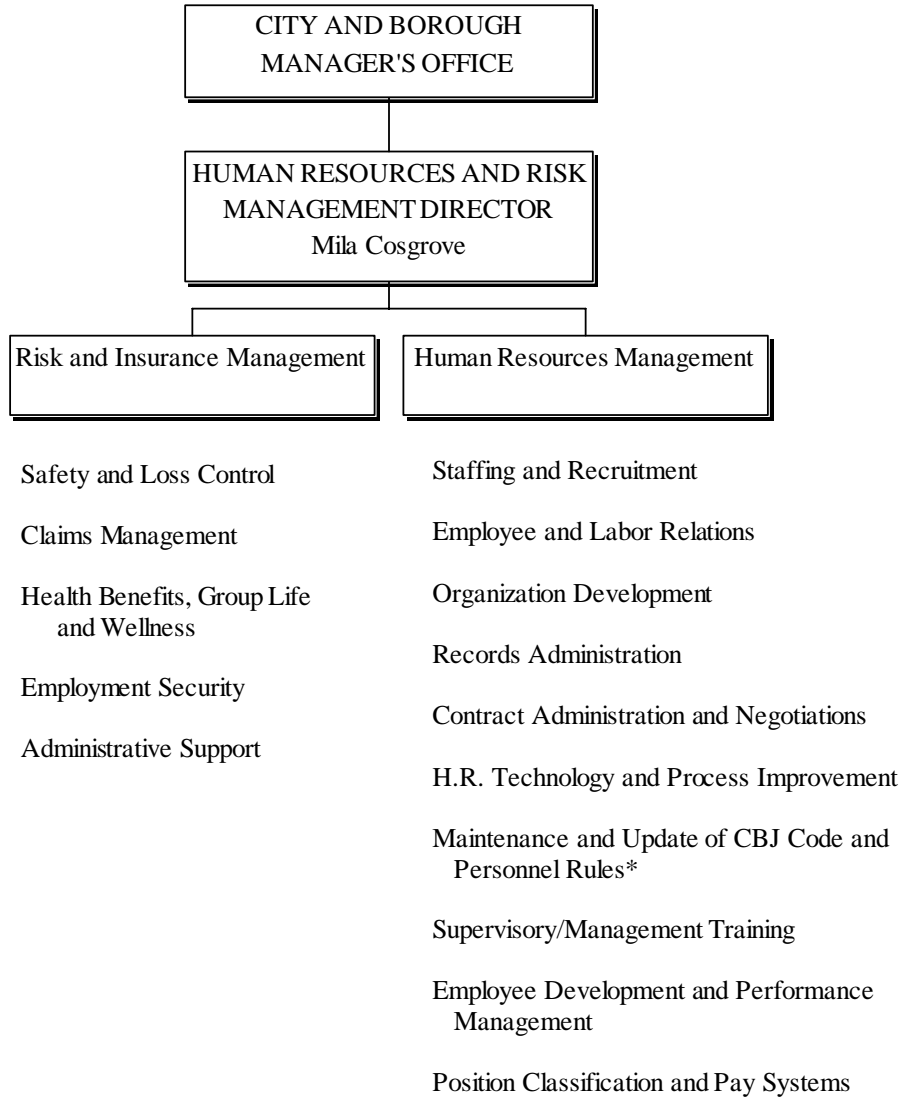
Includes: Providing health / life benefit

Services provided to: CBJ and BRH

Key Measures	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
Percentage of problem claims resolved with in 2 working days	90%	90%	90%	90%	90%
Percentage of months within which health claims were processed and paid within 10 working days by the claims administrator.	85%	85%	85%	85%	85%

RISK MANAGEMENT

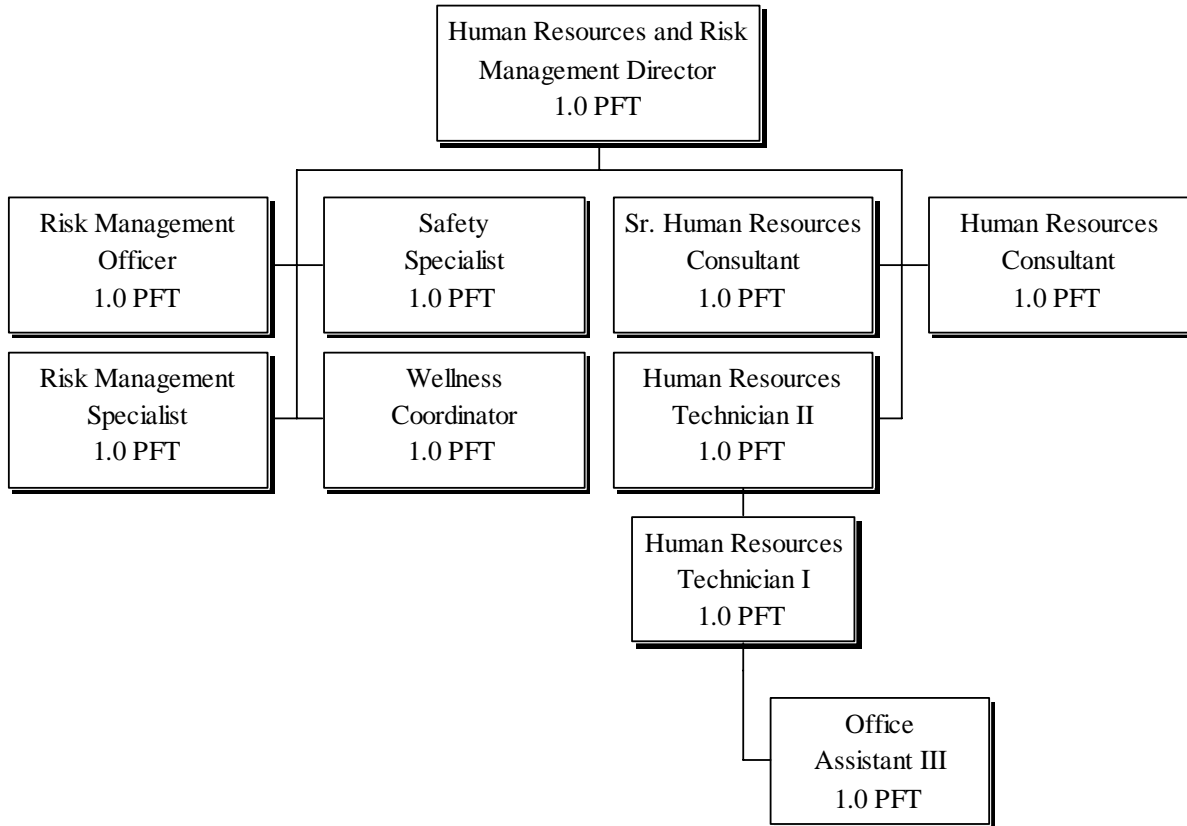
FUNCTIONAL ORGANIZATION CHART



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

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



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

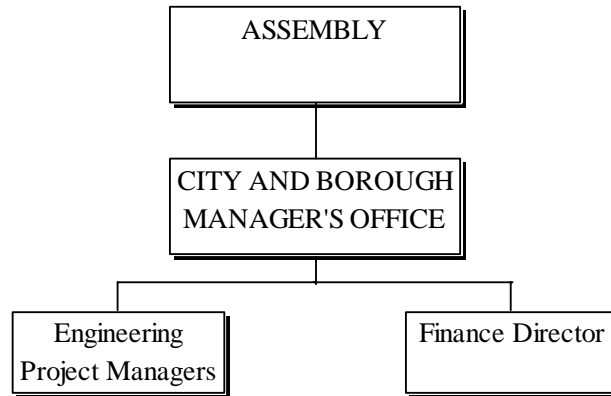
RISK MANAGEMENT

STAFFING DETAIL

	FY08 Amended		FY09 Adopted		FY10 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Human Resources Director	-	\$ -	0.20	\$ 22,100	0.20	\$ 22,100
Risk Management Officer	1.00	76,900	1.00	79,100	1.00	79,500
Safety Specialist	1.00	58,700	1.00	54,300	1.00	56,200
Wellness Program Coordinator	1.00	53,300	1.00	52,300	1.00	54,100
Risk Management Specialist	1.00	42,700	1.00	52,700	1.00	54,400
Human Resources Technician	-	-	0.50	22,600	0.50	23,400
Human Resources Assistant	-	-	0.50	20,200	0.50	20,900
Office Assistant III	-	-	0.50	14,600	0.50	15,000
Benefits	-	120,600	-	183,900	-	194,000
Total before amendment	4.00	352,200	5.70	501,800	5.70	519,600
Amendment (1)						
Human Resources Director	0.20	-	-	-	-	-
Human Resources Technician	0.50	-	-	-	-	-
Human Resources Assistant	0.50	-	-	-	-	-
Office Assistant II	0.50	-	-	-	-	-
Total after amendment	5.70	\$ 352,200	5.70	\$ 501,800	5.70	\$ 519,600

(1) The Human Resources and Risk Management Divisions combined in FY08. Staff is now shared between the two divisions.

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

SPECIAL ASSESSMENTS

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
Personnel Services	\$ 115,300	124,000	82,900	122,300	125,300
Commodities and Services	31,800	34,700	35,300	39,800	40,100
Capital Outlay	38,200	45,000	46,000	41,000	41,000
Debt Service:					
#82 Auke Lake Sewer Ext.	23,800	23,500	23,500	23,100	-
Support to:					
General Fund	51,500	23,700	23,600	40,000	25,300
Wastewater	31,400	-	-	2,000	50,000
Capital Projects	-	-	-	124,200	700
Total Expenditures	292,000	250,900	211,300	392,400	282,400
FUNDING SOURCES:					
State Shared Revenue	3,400	-	-	-	-
Assessment Payments	220,100	69,900	118,600	79,200	67,600
Square Foot Add-on Fees	170,700	165,000	169,600	165,000	165,000
Penalties and Interest	29,600	22,300	37,700	28,600	20,700
Fund Balance (To) From	(131,800)	(6,300)	(114,600)	119,600	29,100
Total Funding Sources	\$ 292,000	250,900	211,300	392,400	282,400
FUND BALANCE	\$ 482,900	489,200	597,500	477,900	448,800

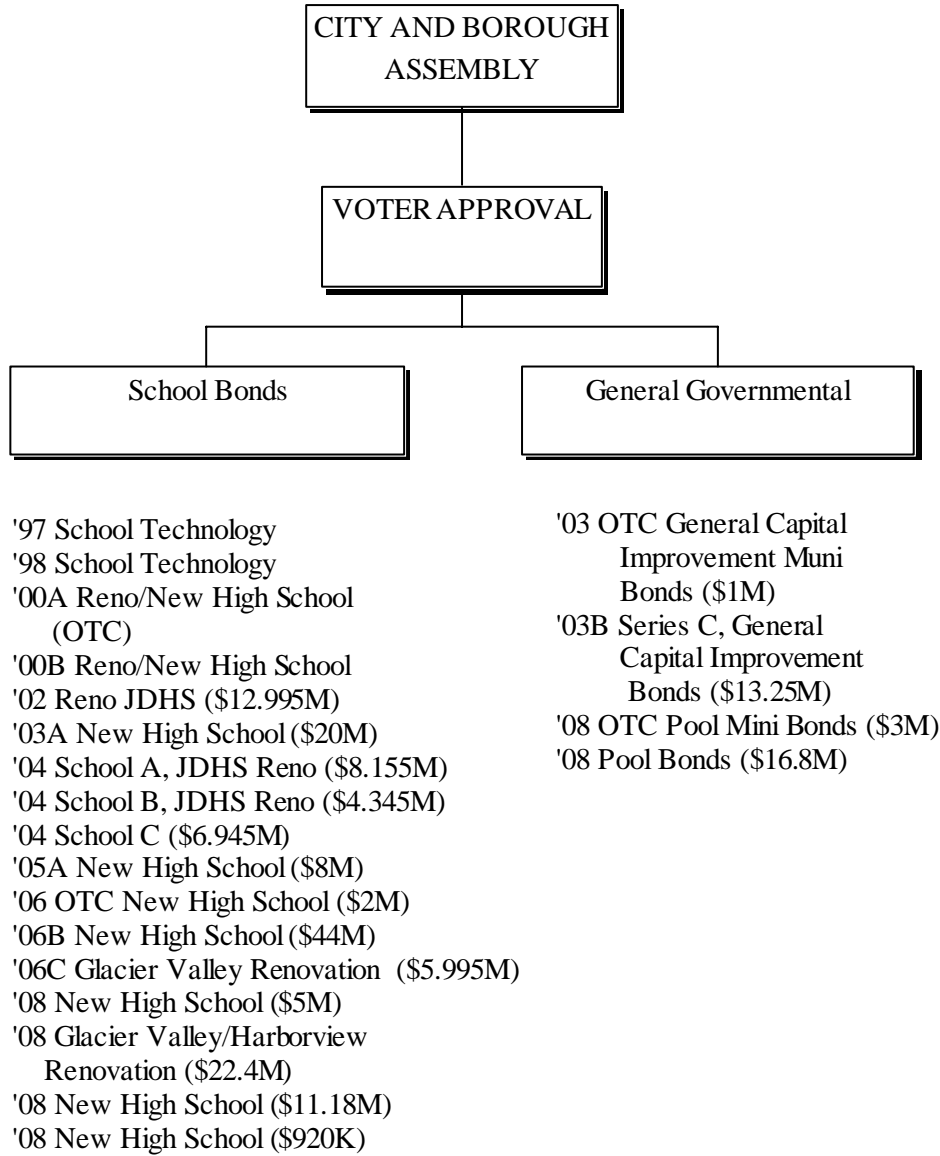
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY09 Adopted		FY10 Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#82 Auke Lake Sewer Ext.	\$ 5,600	400	-	-
#83 Linellen Subdivision	1,000	100	-	-
#84 Trafalgar Ave Sewer	5,000	300	-	-
#85 Belleview	5,700	1,200	5,700	800
#86 N Douglas Sewer	23,700	5,900	23,700	4,400
#87 Great Western Street Paving	2,300	600	2,300	400
#89 Lemon Creek Industrial	16,500	5,800	16,500	4,800
#92 Greenwood Ave Paving	19,000	11,100	19,000	10,000
#101 Fee in Lieu Parking Program	400	500	400	300
Total	79,200	25,900	67,600	20,700
FEES:				
Loan Interest	-	2,700	-	-
Water & Sewer Connect Add-On	165,000	-	165,000	-
Total	\$ 165,000	2,700	165,000	-

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



NOTES

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DEBT SERVICE FUND

AUTHORITY

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly. G.O. bonds must be approved by the Assembly and ratified by a majority of the CBJ's voters. No legal debt limits have been imposed by the State or by Juneau's Charter. The Assembly has adopted a policy that places a self-imposed maximum limit on outstanding debt. This policy reads as follows.

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY09 (calendar year 2008) projected areawide assessment is \$3.98 billion. Therefore, bond indebtedness should not exceed \$199.0 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 (principal 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 November 30, 2008. We are projecting that the CBJ will receive \$8.56M in FY08, \$11.8M in FY09 and \$12.1M in FY10 in State School Construction Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued debt in the amount of \$17.1M for the new Thunder Mountain High School's furniture, auditorium and turf field and debt in the amount of \$19.8M for the new Valley Swimming Pool.

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>FY08</u></i> <i><u>Amended</u></i> <i><u>Budget</u></i>	<i><u>FY09</u></i> <i><u>Adopted</u></i> <i><u>Budget</u></i>	<i><u>FY10</u></i> <i><u>Approved</u></i> <i><u>Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$12,702,900	17,329,700	16,856,100
Building Bonds	<u>1,299,800</u>	<u>1,214,200</u>	<u>2,967,000</u>
Total Debt Service Fund	<u>14,002,700</u>	<u>18,543,900</u>	<u>19,823,100</u>
Enterprise Funds:			
Airport	60,000	-	-
Harbor	1,796,100	691,900	753,100
Sewer	557,800	524,700	519,100
Water	323,000	319,500	314,100
Hospital	<u>2,427,800</u>	<u>2,462,600</u>	<u>2,462,600</u>
Total Enterprise Fund Debt	<u>5,164,700</u>	<u>4,058,700</u>	<u>4,048,900</u>
Total Debt Service Obligation	<u>\$19,167,400</u>	<u>22,542,600</u>	<u>23,872,000</u>

The total debt service amounts shown above include the total debt service for both general obligation (under “debt service fund”) and revenue bond issues (under “enterprise fund” and “port debt service fund”). The breakdown of debt service between principal and interest can be found on the page for the general obligation. 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 is expected to increase by \$4.5M (or 32.4%) in FY09, compared to FY08. This increase is primarily attributed to the expected issuance of \$17.1M of school debt for the new Thunder Mountain High School and \$3M for a portion of the Valley Swimming Pool. An increase of \$1.28M (or 6.9%) is expected in FY10, due to the remaining \$16.8M for the Valley Swimming Pool expected to be issued with repayment to begin in FY10.

DEBT SERVICE FUND

COMPARATIVES

		FY08		FY09	FY10
	FY07	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES:					
GO School Bonds:					
'97 School Tech Bonds	\$ 26,400	209,900	209,200	-	-
'98 School Tech Bonds	468,700	288,500	288,500	501,600	600
'00A New High School (OTC)	10,300	20,300	20,300	19,700	29,100
'00B School Bonds	1,240,800	1,244,200	1,244,200	1,235,600	1,238,300
'02 GO School Bond	1,232,200	1,228,200	1,228,200	1,217,900	1,216,500
'03A New High School	1,925,900	1,929,000	1,929,000	1,933,100	1,942,600
'04A School (\$8.155M)	968,700	965,000	965,000	964,900	962,300
'04B School (\$4.345M)	540,400	539,000	539,000	536,900	539,000
'04C GO School (\$6.945M)	815,100	814,400	814,400	812,600	818,500
'05A GO School (\$8M)	745,000	745,100	745,100	739,600	738,900
'06 OTC GO School	259,400	354,400	354,400	162,700	177,900
'06B GO School (\$44M)	764,900	3,648,200	3,648,200	3,846,600	3,842,700
'06C GO School (\$5.995M)	104,400	717,400	717,400	722,500	721,700
'08 GO School (\$5M)	-	-	-	636,500	635,500
'08 GO School (\$22.4M)	-	-	-	2,850,500	2,845,400
'08 GO School (\$11.18M)	-	-	-	1,060,500	1,059,500
'08 GO School (\$920K)	-	-	-	88,500	87,600
Total School Debt	9,102,200	12,703,600	12,702,900	17,329,700	16,856,100
GO Building Bonds:					
'03 OTC GO CIP Bonds	54,200	291,800	291,800	138,300	89,300
'03 B GO CIP Bonds	1,011,300	1,008,000	1,008,000	1,004,100	1,004,600
'08 OTC GO Pool (\$3M) Bonds	-	-	-	71,800	281,300
'08 GO Pool (\$16.8M) Bonds	-	-	-	-	1,591,800
Total Building Debt	1,065,500	1,299,800	1,299,800	1,214,200	2,967,000
Total Areawide Debt	10,167,700	14,003,400	14,002,700	18,543,900	19,823,100
FUNDING SOURCES:					
Interest Income	234,200	170,500	298,800	285,500	246,400
'06 B GO School Premium	314,200	-	-	-	-
'06 C GO School Premium	81,600	-	-	-	-
Support From:					
Sales Tax	-	3,150,000	3,150,000	560,000	800,000
General Fund	9,471,200	12,791,300	12,791,300	16,619,700	17,931,500
Fund Balance (To) From	66,500	(2,108,400)	(2,237,400)	1,078,700	845,200
Total Funding Sources	\$ 10,167,700	14,003,400	14,002,700	18,543,900	19,823,100
FUND BALANCE RESERVE	\$ 5,200,300	7,776,300	7,904,600	7,099,500	6,258,200
AVAILABLE FUND BALANCE	\$ 838,000	370,400	371,100	97,500	93,600

DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

	FY09 Adopted		FY10 Approved	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'98 School Tech Bonds	\$ 490,000	11,600	-	600
'00A New High School (OTC)	10,000	9,700	20,000	9,100
'00B School Bonds	1,045,000	190,600	1,100,000	138,300
'02 GO School Bond	810,000	407,900	845,000	371,500
'03A New High School	1,270,000	663,100	1,320,000	622,600
'04A Sch (\$8.155M)	775,000	189,900	795,000	167,300
'04B Sch (\$4.345M)	405,000	131,900	425,000	114,000
'04C GO Sch (\$6.945M)	650,000	162,600	675,000	143,500
'05A GO Sch (\$8M)	485,000	254,600	500,000	238,900
'06 OTC GO School	98,000	64,700	117,000	60,900
'06B GO Sch (\$44M)	2,180,000	1,666,600	2,265,000	1,577,700
'06C GO Sch (\$5.995M)	510,000	212,500	530,000	191,700
'08 GO Sch (\$5M)	405,000	231,500	423,600	211,900
'08 GO Sch (\$22.4M)	1,814,400	1,036,100	1,897,900	947,500
'08 GO Sch (\$11.18M)	527,900	532,600	553,000	506,500
'08 GO Sch (\$920K)	43,400	45,100	45,500	42,100
Total School Debt	11,518,700	5,811,000	11,512,000	5,344,100
GO Building Bonds:				
'03 OTC GO CIP Bonds	105,000	33,300	60,000	29,300
'03B GO CIP Bonds	510,000	494,100	530,000	474,600
'08 OTC GO Pool (\$3M) Bonds	-	71,800	141,700	139,600
'08 GO Pool (\$16.8M) Bonds	-	-	793,300	798,500
Total Building Debt	615,000	599,200	1,525,000	1,442,000
Total Areawide Debt	\$ 12,133,700	6,410,200	13,037,000	6,786,100

NOTES

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DEBT SERVICE FUND

PROJECT DESCRIPTIONS

BOND ISSUES	VOTER AUTHORIZATIONS	
	WHEN	AMOUNT
GO School Bonds:		
'97 School Tech Bonds (OTC)	October 1, 1996	\$ 3,910,000
'98 School Tech Bonds	October 1, 1996	3,910,000
'00A New High School (OTC)	October 5, 1999	62,900,000
'00B School Bonds	October 5, 1999	62,900,000
	October 3, 2000	7,717,000
'02 GO School Bond	October 1, 2006	62,900,000
'03A New High School	October 1, 2006	62,900,000
'04A School	June 3, 2003	12,600,000
'04B School	June 3, 2003	12,600,000
'04C GO School	October 7, 2003	6,945,000
'05A GO School	October 5, 2004	54,000,000
'06 GO School (OTC)	October 5, 2004	54,000,000
'06B GO School	October 5, 2004	54,000,000
'06C GO School	October 4, 2005	5,995,000
'08 GO School	June 12, 2007	5,000,000
'08 GO School	October 2, 2007	22,400,000
'08 GO School	June 12, 2007	11,180,000
'08 GO School	June 12, 2007	920,000
GO Building Bonds:		
'03 GO CIP Bonds (OTC)	October 1, 2002	15,000,000
'03 B GO CIP Bonds	October 1, 2002	15,000,000
'08 GO Pool Bonds (OTC)	October 2, 2007	19,800,000
'08 GO Pool Bonds	October 2, 2007	19,800,000

Notes:

OTC (over-the-counter) bonds are sold directly to local residents.

On May 25, 2004, voters approved a referendum that placed restrictions on the use of the October 5, 1999 bond authorizations for the new high school at Dimond Park. One of these restrictions required that the total district high school student population exceed 2,100 before any additional construction could proceed. It was determined that the 2,100 population was not going to be reached in the near term and the referendum effectively stopped the construction on the high school using the October 5, 1999 bond authorization. On October 5, 2004 voters approved a proposition that redirected the balance in bond proceeds (\$18,250,000) from the October 5, 1999 voter authorization for the new high school to district-wide major maintenance projects. At this same election, voters approved a new high school (now named the Thunder Mountain High School) bond authorization for \$54,000,000.

DEBT SERVICE FUND

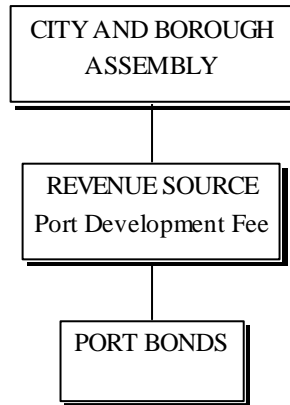
PROJECT DESCRIPTIONS	AUTHOR. ISSUED	BONDS ISSUED
Acquire and installation of district wide technology improvement.	\$ 527,000	527,000
Acquire and installation of district wide technology improvement.	3,383,000	3,383,000
Renovations to the existing high school and construction of a new high school at Dimond Park	657,000	657,000
Renovations to the existing high school and construction of a new high school at Dimond Park	2,313,000	10,060,000
Renovations, upgrades and improvements to various school facilities	7,717,000	
Renovations to the existing high school and construction of a new high	12,995,000	12,995,000
Renovations to the existing high school and construction of a new high	20,000,000	20,000,000
Additional bonding for the renovation of the existing high school	8,155,000	8,155,000
Additional bonding for the renovation of the existing high school	4,345,000	4,345,000
Floyd Dryden renovation phase II and Harborview plumbing piping replacement projects	6,945,000	6,945,000
Construction of the new Thunder Mountain High School	8,000,000	8,000,000
Construction of the new Thunder Mountain High School	1,940,000	1,940,000
Construction of the new Thunder Mountain High School	44,060,000	44,060,000
Repairing and renovation of the Glacier Valley Elementary School	5,995,000	5,995,000
Running track and turf field at Thunder Mountain High School	5,000,000	5,000,000
Glacier Valley and Harborview Elementary Schools renovation	22,400,000	22,400,000
Additional costs to complete the Thunder Mountain High School and finish the auditorium	11,180,000	11,180,000
Additional funding to equip the Thunder Mountain High School	920,000	920,000
Acquiring, constructing and equipment various harbor, utility and park improvements		1,000,000
Acquiring, constructing and equipment various harbor, utility and park improvements		13,250,000
Construction of a new swimming facility at Dimond Park		3,000,000
Construction of a new swimming facility at Dimond Park		16,800,000

NOTES

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PORT DEBT SERVICE FUND

PORT REVENUE BONDS



'03A Port Revenue Bonds

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

Authority

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

Payment of Debt Service

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

Budgeting and Accounting for Debt Service

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

COMPARATIVES

	FY07 Actuals	FY08		FY09 Adopted Budget	FY10 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
'03A Port Revenue Bonds	1,512,400	-	-	-	-
Support to Port Development Fund	-	2,300	2,300	-	-
Total Areawide Debt	1,512,400	2,300	2,300	-	-
FUNDING SOURCES:					
Support From Port Development	935,000	-	-	-	-
Fund Balance (To) From	577,400	2,300	2,300	-	-
Total Funding Sources	\$ 1,512,400	2,300	2,300	-	-
FUND BALANCE:	\$ 2,300	-	-	-	-

DEFINITIONS OF FUNDS

Governmental Funds

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

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

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

- Hotel Tax/Visitor Services Fund - This fund is used to account for Centennial Hall (Juneau's Convention Center) operating activities and Juneau Convention and Visitors Bureau (JCVB) support. A majority of the operational revenue used by these operations comes from a special Hotel Tax levy.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Library Minor Contributions - This fund is used to account for minor unrestricted contributions used to help fund library procurement.

DEFINITIONS OF FUNDS

- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- 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

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

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

- Public Works Fleet - This fund provides vehicle maintenance to the CBJ's Streets, Sewer Utility and Water Utility operations. Operations are paid for through the levy of an internal charge for user services provided. Included in this fund are the reserves accumulated from departmental contributions to purchase expensive, long-lived equipment for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services. The fund provides for employee health, wellness and workers compensation insurances as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital is provided through 3rd party insurance carriers.

Fiduciary Funds

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

GLOSSARY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Amortization	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Borough	A self-governing incorporated town.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.
Budget Message	A general discussion of the budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

GLOSSARY

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

GLOSSARY

Permanent Seasonal (PS): Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.

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

The difference between an expenditure and an expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.

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

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

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

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

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

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

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

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

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

GAAP Generally Accepted Accounting Principles.

GLOSSARY

General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
General Support	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
Goals	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.
Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
Incremental Request	Programs and services which departments would like to have added (in priority order) if resources are available.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interdepartmental Charges Sales Tax	The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.
Interest Income	Revenue associated with CBJ management activities of investing idle cash in approved securities.
Interfund Loans	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
Interfund Transfers	<p>There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.

GLOSSARY

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

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

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

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

GLOSSARY

Major Funds	<p>The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.</p> <p><i>5% criterion.</i> An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.</p> <p>If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.</p>
Measurement Focus	<p>The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.</p>
Mill Levy	<p>Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.</p>
Mission Statement	<p>A statement of purpose for why the department or function exists.</p>
Modified Accrual Basis	<p>The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.</p>
Net Income	<p>Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.</p>
Non-Core Services	<p>These are services provided that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.</p>
Nonmajor Funds	<p>Those funds not meeting the criteria for a major fund. See Major Funds.</p>
Operating Budget	<p>Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.</p>

GLOSSARY

Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
Refund	(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
Reserve	(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Revenues	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Assessment Fund (L.I.D.)	The capital improvement fund established to account for improvements financed in part by property owner assessments.
Spending Measurement Focus	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
Target Budgets	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

NOTES

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