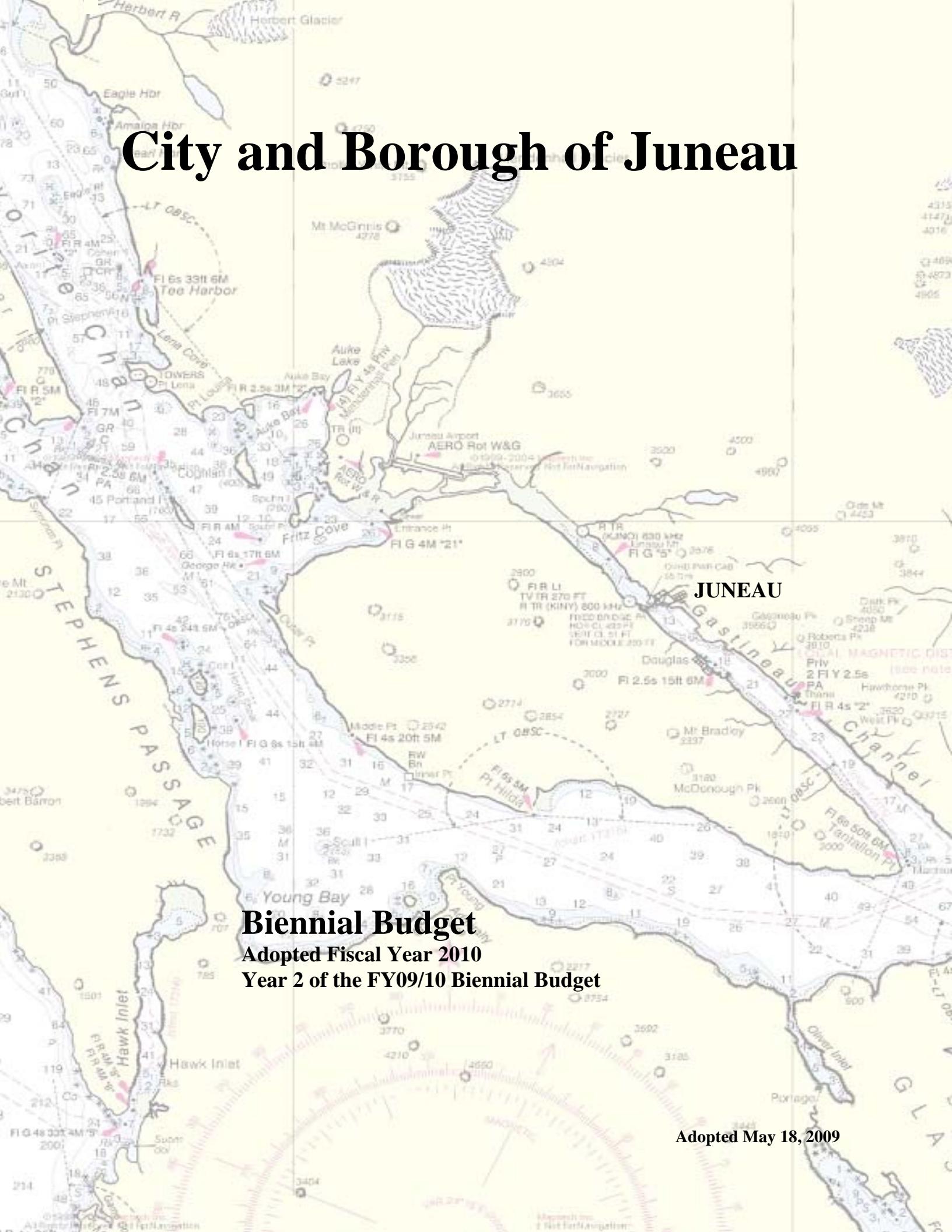


# City and Borough of Juneau



**JUNEAU**

## Biennial Budget

Adopted Fiscal Year 2010

Year 2 of the FY09/10 Biennial Budget

Adopted May 18, 2009

## **FY10 ADOPTED BUDGET OVERVIEW**

The Assembly has adopted a biennial budget development policy. That is for each biennial budget cycle the Assembly adopts the first year's budget (FY09) and approves, in concept, the second year's budget (FY10). The Assembly then revisits the second year budget to make adjustments as appropriate.

The FY10 Revised Budget or second year budget was presented back to the Assembly on March 25, 2009. This was nearly two weeks prior to the normal April 5 budget submission date, as required by the Charter. Between March 25 and May 6, the Assembly Finance Committee reviewed the FY10 Revised Budget. On May 18 the Assembly adopted the FY10 Revised Budget. All changes approved by the Assembly for the FY10 Revised Budget are presented in this document. The significant items considered and implemented during this second year of our biennial budget process include:

- Elimination of travel and training budgets not considered mandatory to maintain certifications or safety related.
- Elimination of overtime and comp. time budgets unless required for shift coverage in critical areas.
- Reduction in fuel budgets to reflect market price changes.
- Exclusion of increments unless funded through reductions in other programs budgets and without unacceptable impacts to the reduced program.
- An increase in capital project funding from the Port Development, Marine Passenger Fee and Water Enterprise funds.
- Implementation of a procedure that requires all hiring to be approved in advance by the Manager's Office.
- A \$152,800 increase in School District local support due to enrollment changes.
- A \$663,900 increase in School District state foundation funding support due to enrollment changes.

The FY10 budget as adopted shows a surplus of approximately \$2 million in the general governmental funds (those areas funded primarily with property and general sales taxes). However, projections for FY11 through FY14 indicate the CBJ will be facing significant funding shortfalls of \$4 to \$5 million per each year. As elsewhere throughout the world, Juneau's economy has suffered from the economic recession; housing values have declined, sales tax revenues have dropped, summer visitor numbers are projected to decline, all of which have negatively impacted the CBJ's financial outlook. Some of the FY10 budget actions taken are a direct result of the City's management taking proactive steps to reduce the projected shortfalls.

The Assembly and the City and Borough's management will continue to monitor our revenues and expenditures closely to proactively respond to these projected shortfalls.

# NOTES

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This page has been left for notes.

**BIENNIAL BUDGET**  
**ADOPTED FISCAL YEAR FY10**  
**YEAR 2 OF THE FY09/FY10 BIENNIAL BUDGET**



City and Borough of Juneau Assembly

Bruce Botelho  
*Mayor*

David Stone, *Chair*  
*Assembly Finance Committee*

Jonathan Anderson, *Deputy Chair*  
*Assembly Member*

Randy Wanamaker  
*Assembly Member*

Merrill Sanford  
*Assembly Member*

Sara Chambers  
*Assembly Member*

Johan Dybdahl  
*Assembly Member*

Jeff Bush  
*Assembly Member*

Bob Doll  
*Assembly Member*

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



**VICINITY MAP**

Eldred  
Rock

Haines Borough Boundary

Mt. Nesserode

City & Borough of Juneau Boundary

Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248

Mt. Ogilvie

Devil's Paw

CANADA

Mt. Ogden

Mt. Fremont  
Morse

MENDENHALL VALLEY

LEMON CREEK

JUNEAU

DOUGLAS ISLAND

DOUGLAS

Pt. Arden

Hawk  
Inlet

ADMIRALTY  
ISLAND

Taku  
Inlet

Port  
Shelishem

City & Borough of Juneau Boundary

Pt. Coke



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# COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

*By Marian Miller*

# COMMUNITY PROFILE

---

Date of incorporation Home Charter .....	July 1, 1970
Form of government .....	Mayor and Assembly
Area.....	3,248 square miles
Population .....	30,947

## Employment and Economy

Public sector employment.....	7,470
Private sector employment.....	10,559
Unemployment .....	4.4%

### Gross Business Sales by category (in thousands of dollars)

Real estate .....	\$ 87,797
Contractors.....	\$ 301,921
Liquor and restaurant .....	\$ 103,024
Retail sales – general .....	\$ 200,044
Foods.....	\$ 168,814
Transportation and freight .....	\$ 156,311
Professional services.....	\$ 221,639
Retail sales – specialized .....	\$ 153,017
Automotive .....	\$ 83,088
Other .....	\$ 519,365

### Major Employers (top ten by number of employees):

State of Alaska .....	3,811
Federal Government .....	869
Juneau School District .....	738
City and Borough of Juneau .....	681
University of Alaska Southeast.....	438
Bartlett Regional Hospital .....	435
Green Creek Mining Co.....	308
Fred Meyers Stores Inc. ....	283
Central Council Tlingit & Haida .....	213
Reach Inc .....	196

## 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 .....	9,437
Miles of water mains .....	179
Fire hydrants .....	1,300
Wells .....	5
Reservoirs .....	9
Pump stations.....	9

# COMMUNITY PROFILE

---

## Sewer Services

Consumers .....	8,338
Miles of sanitary sewer .....	129
Lift stations .....	41
Wastewater treatment plants .....	3
Average yearly gallonage treated .....	1,308 million

## Fire Protection

Stations .....	5
Firefighters .....	33
Volunteer firefighters .....	95

## 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, 2008.

# FY10 BUDGET SCHEDULE

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<b>November 2008</b>	Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
<b>December 2008</b>	Budget preparation instructions delivered to departments and they prepared their operating budget requests.
<b>February 2009</b>	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.
<b>February and March</b>	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.
<b>March 25</b>	The date the Manager's FY10 Revised Operating Budget delivered to the Assembly.
<b>March 30</b>	The School District must submit their revised FY10 budget to the Assembly on or before this date.
<b>April 06</b>	Introduction of the FY10 Appropriating and Mill Levy Ordinances at a Regular Assembly meeting.
<b>April 1 to June 15</b>	The Assembly Finance Committee meets every Wednesday evening from 5:30 to 7:00 p.m. in the Assembly Chambers to review the Manager's revised budget.
<b>April 27</b>	Regular Assembly Meeting: Public hearings on the revised FY10 budget ordinances and adoption of the School District budget.
<b>May 18</b>	The date the Assembly adopted the FY10 operating budget, FY10 capital improvement program budget and 2009 property tax mill levy. The City Charter states adoption must occur no later than June 15.
<b>June 01</b>	The date, by which, the Assessor is required to certify the 2009 real and personal property assessments.
<b>July 01</b>	Property tax statements mailed.
<b>July 01 to June 30</b>	July 01, 2009 to June 30, 2010 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 FY10 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.
<b>September 30</b>	The due date for the payment of real and business personal property tax assessments.

# BUDGET PHILOSOPHY

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

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City and Borough of Juneau  
Alaska**

For the Biennium Beginning

**July 1, 2008**

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
- Finance

#### 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
- Sustainability

#### 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.

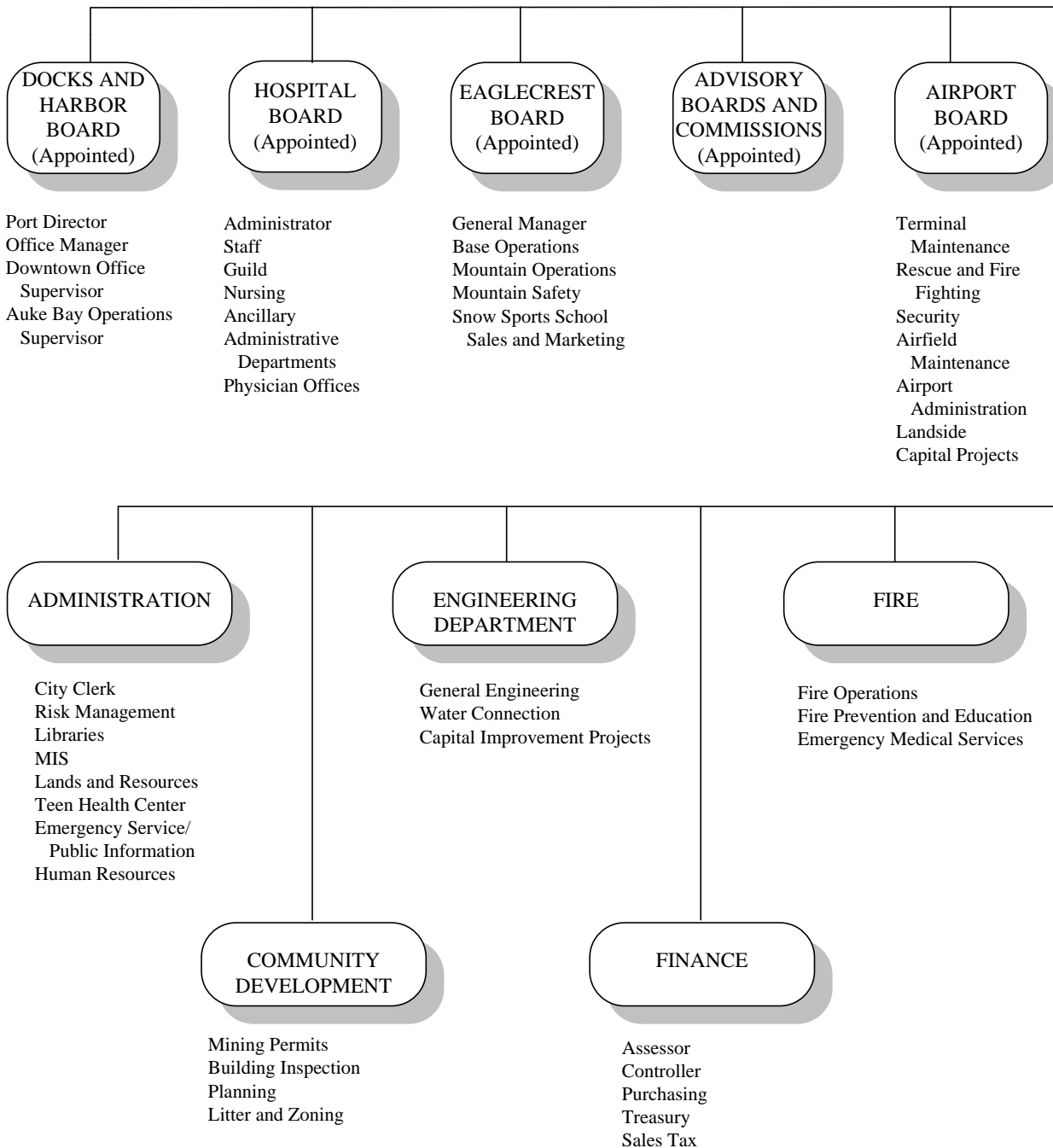
*Note 2:* The Health and Social Services Department was eliminated in 2001, with the Mental Health Division functions being privatized and the Chemical Dependency Division functions transferring to Bartlett Regional Hospital. The residual activity in these funds is the result of continued collection efforts and the elimination of a deficit fund balance in the Mental Health Fund. The Mental Health Fund was closed during FY09.

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



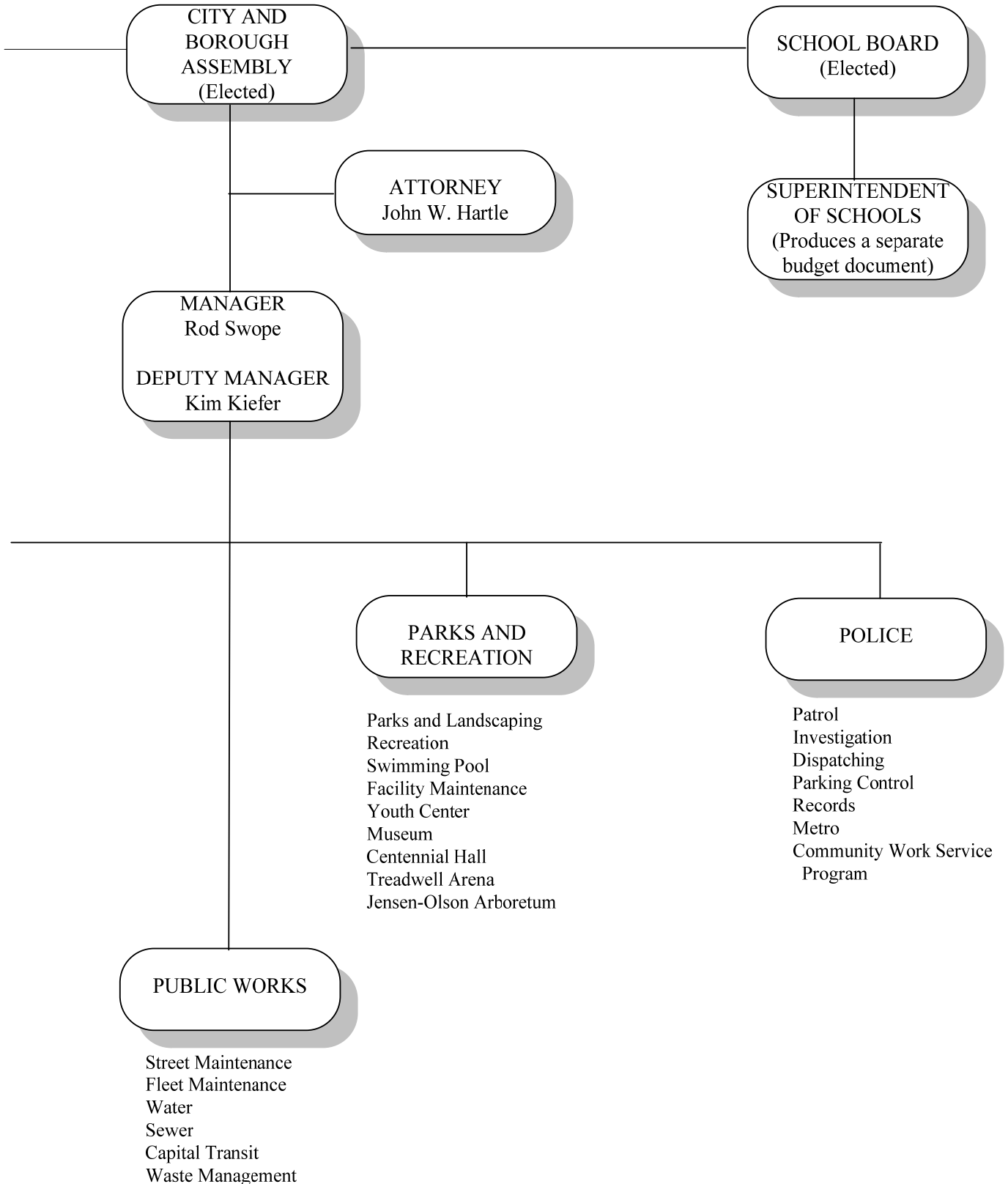
# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*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

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The Budget document has been divided into two volumes. An explanation of the contents of each section is presented below.

## **Overview**

This section, which has three (3) 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.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ)
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

## **Financial Summaries**

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

## **Property Assessment and Taxation**

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**

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

## **General Governmental Funds**

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Road 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**

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**

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

## **Glossary**

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

# OVERVIEW SECTION

## **THIS SECTION INCLUDES:**

City Manager's Budget Message

Executive Summary

Goals of the City and Borough

Budgetary Policies





March 25, 2009

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 FY10 revised budget. 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 FY10 budget has been revised to reflect known changes or anticipated changes that will occur in the coming year. It is being brought back before the Assembly for review and approval.

We have made significant efforts to hold the line on governmental growth and spending and, where possible, reduce the budget in light of the current economic recession and the impact it may have on our future finances. The economic recession will challenge our future ability to maintain a sustained level of public service in light of our growing infrastructure and community needs. This year's budget reflects a bare bones "maintenance level" for general government operations. In balancing the FY10 revised 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;
- Postpone or delay, where possible, the hiring or replacement of positions that are vacant;
- Curtail travel that is not necessary for required training, accreditation, or otherwise considered not optional;
- Continue to review and implement ways to practice energy conservation;
- Do not incorporate incremental requests in your operational budget submission. Due to our financial and economic uncertainty, increments will not be approved.

### REVENUE CHANGES

To date, the CBJ has been relatively sheltered from much of the impact of the world economic recession. However, it appears the recession is now starting to impact our financial operations. Starting in FY10 and running through the next few years, we are anticipating significant impacts in our major revenue sources. Nearly 80 percent of general governmental operations rely on funding from a few major sources. Three of these major sources -

- Property assessments and taxation,
- Sales Tax, and
- Central Treasury Investment earnings

are being impacted by the economic recession.

# CITY MANAGER'S BUDGET MESSAGE

---

We have all seen or heard, over the past year, how property values and assessments across the United States are decreasing dramatically. In Juneau, we have been somewhat isolated from these extreme changes, but we are now starting to see an impact. Residential real property values have been relatively flat for the last few years, but we have seen significant increases in our commercial property values. For calendar year 2009 (FY10), the Assessor is projecting an assessed value reduction of 2.3% with additional reductions in next year's assessed values (FY11). We are continuing to experience reasonably stable commercial property values, but our average residential values are projected to decline in some areas by as much as 5%. While we are continuing to experience new construction and property improvements, many of the new construction projects are tax exempt facilities.

Our sales tax revenue growth trend has increased over the past three years. In the early 2000's 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 increase into the range of approximately 5% percent. When preparing our FY09 and FY10 Biennial Budget, we assumed that our sales tax growth rate would continue at a rate of approximately 4.5%. This stronger growth rate held through the 3<sup>rd</sup> calendar quarter of 2008 (the first quarter of FY09). Based on our most recent sales tax trends and the summer tourist season outlook for the next two years, we are now reducing our sales tax revenue projections significantly. We are anticipating that our sales tax growth rate for FY10 will drop from our original projected increase of 4.5% down to 2.6% and that by FY11 it will drop by an additional 4.8%. This reduction will impact both our general governmental operations and the capital projects which are funded from sales tax revenue.

Our Central Treasury investment earnings vary with market conditions. The CBJ has a fairly sophisticated investment code and policies to maximize our investment earnings while still providing security of the principle. While our Central Treasury operations have not experienced any material losses due to defaults we are seeing significant reductions in our investment yields. This reduction in earnings on our investments results in a further reduction of funds available to support general governmental operations.

On a positive note, the economic stimulus bill passed by the President and Congress in 2008 did provide funding for two federal programs which will help fund our operations for several years. There is an increase in the funding levels for the Federal Payment In Lieu of Taxes (PILT) program and a temporary reinstatement of the Secure Rural School Act. The federal PILT program funding was increased from a proration of approximately 64% to full funding. This will result in an increase in CBJ's operating revenues of approximately \$560,000 per year through FY12. The reinstatement of the Secure Rural School Act provides operational funding based on the prior National Forest Timber Receipts Act. The reinstatement of this program for the period FY09 through FY12 will result in approximately \$1.03 million in additional operating revenues in FY09 with the amount decreasing by 10% per year through FY12.

## Major Revenue Funding Source Changes

### **Revenue Impacts:**

Property Tax (excluding debt)	(\$488,000)
Sales Tax Current Year (excludes capital support)	(3,485,300)
Central Treasury Investment (Interest) Income	(616,500)
Federal PILT	35,800
Federal Forest Timber Receipts (Secure Rural Schools Act)	<u>929,500</u>
FY10 Revenue Changes	<u>\$3,624,500</u>

## **FY10 Revised Budget to the Approved Budget**

# CITY MANAGER'S BUDGET MESSAGE

## EXPENDITURE CHANGES

We are projecting a small overall reduction in our total FY10 Revised Budget operating costs when compared to the FY10 approved budget. While we did experience increases in wage rates (bargained and non bargained wage increases), employee benefits (health care) and inflationary adjustments in commodities and services, these increases were offset by conservative budget preparation, a significant reduction in vehicle fuels and heating oil costs, and a reduction in support to the School District. While support to education was decreased, this budget continues to fund the School District to the maximum amount allowed under the State's funding formula. A large ongoing positive budgetary impact was the decision by the Legislature in 2008 to adopted SB125 which permanently set our employer retirement system contribution rate at a maximum of 22%. For the past few years, the City and Borough of Juneau has, along with other Alaskan communities, been struggling with dramatic increases in our employer's 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 PERB employer contribution will not materially change for budget year FY10 and beyond.

## MILL LEVIES AND DEBT SERVICE

The City and Borough of Juneau property tax mill levy consists 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. The FY10 Biennial Budget includes no proposed changes in the total operating mill levy; however, it does include an increase in the debt service mill levy. 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 by the voters include –

- \$17.1 million for the new High School (approved October 2007, issued June 2008),
- \$22.4 million for Glacier Valley and Harborview Elementary Schools (approved October 2007, issued June 2008),
- \$19.8 million for the Dimond Park Swimming Pool (approved October 2007, to be issued June/July 2009) and
- \$1.68 million for a covered playground at the Dzantik'i Heeni Middle School (approved October 2008, to be issued June/July 2009).

	<b><u>FY09 Adopted</u></b>	<b><u>FY10 Approved</u></b>	<b><u>FY10 Revised</u></b>
<b>Debt Service (dollars):</b>			
General Obligation Debt Service (Gen'l Gov)	\$18,543,900	\$19,823,100	\$19,957,900
State School Construction Reimbursement	<u>11,814,600</u>	<u>12,131,500</u>	<u>12,358,800</u>
Tax Supported Debt Service	<b><u>\$ 6,729,300</u></b>	<b><u>\$7,691,600</u></b>	<b><u>\$ 7,599,100</u></b>
<b>Debt Service (Mill Levy):</b>			
Total Mill Levy Required	<u>1.21</u>	<u>1.46</u>	<u>1.34</u>
Net Change In Debt Service Mill Levy	<u>0.11</u>	<u>0.37</u>	<u>(0.12)</u>



# CITY MANAGER'S BUDGET MESSAGE

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## SUMMARY

For FY10 we are projecting to have \$9.8 million in our sales tax budget reserve by year-end which is the highest amount since this fund was recommended by the Mayor's Task Force in 1994. We have increased our Emergency Reserve account from \$3.7 million back up to a targeted \$4.3 million (approximately 5% of our general governmental operations). Our PERS (employee retirement) liability to the state has been capped at an acceptable level for future years which provides predictability when preparing future budgets. We will have an additional source of funds through the State's Community Revenue Sharing Program established by the State in 2008 to assist local municipalities. And the Federal Government's full funding of the PILT program and reinstatement of the Secure Rural School Act/National Forest Timber Receipts Program. All of these revenue and funding sources will help us fund future years.

While our FY10 budget year is balanced and shows a surplus, we anticipate that balancing the budgets for the following two years is likely to be very difficult and challenging. Our current projections indicate that for FY11 and FY12 (our next biennial budget) we may be looking at operating deficits as high as \$5 million per year. We are responding to these anticipated shortfalls by immediately implementing a variety of budgetary reductions and conservation measures. These budget reductions will be integrated into the FY10 budget over the next few months. As we obtain better information/data on our future revenue trends (mainly sales tax), we will implement additional budgetary reductions as appropriate. It is extremely important that we start addressing our anticipated future budget funding shortfalls now.

Juneau is a strong and diverse community where the citizens have come to expect a responsive municipal government that delivers services in an efficient manner. I am fully confident that we will be able to respond to the projected operating shortfalls and concerns. As City Manager, I appreciate the community and Assembly's support in providing the City with the necessary resources, flexibility and funding to meet the public's need and allow us all to live in a safe and progressive community that we can be proud of.

Respectfully submitted,

Rod Swope  
City and Borough Manager

# EXECUTIVE SUMMARY

## THE FY10 ADOPTED AND FY10 APPROVED TO THE FY09 AMENDED BUDGETS BALANCING SUMMARY

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

	<b>FY09</b>	<b>FY10</b>		<b>FY10</b>	
	<b>Amended</b>	<b>Approved</b>	<b>% Change</b>	<b>Adopted</b>	<b>% Change</b>
<b>Funding Sources:</b>					
State Support <i>(Note #1)</i>	\$ 61,529,800	63,253,600	2.80	64,612,400	2.15
Federal Support <i>(Note #2)</i>	10,893,400	9,617,600	(11.71)	11,023,400	14.62
Taxes <i>(Note #3)</i>	85,851,200	89,086,800	3.77	82,803,700	(7.05)
User Fees & Permits <i>(Note #4)</i>	113,942,600	117,928,300	3.50	117,975,900	0.04
Penalties & Fines	1,124,400	1,128,500	0.36	1,121,800	(0.59)
Interest-Investment and A/R <i>(Note #5)</i>	6,128,200	6,308,200	2.94	4,749,900	(24.70)
Property Sales and Rents	4,391,300	4,325,700	(1.49)	4,476,300	3.48
Special Assessments (LIDS)	79,200	67,600	(14.65)	65,300	(3.40)
Other Miscellaneous Revenue	121,000	121,000	-	117,000	(3.31)
Fund Balance Usage (Contribution)	15,350,300	679,400	95.57	10,362,000	1,425.17
<b>Total Funding Sources</b>	<b>299,411,400</b>	<b>292,516,700</b>	<b>(2.30)</b>	<b>297,307,700</b>	<b>1.64</b>
<b>Expenditures:</b>					
General Government, City <i>(Note #6)</i>	60,064,600	59,650,200	(0.69)	60,121,100	0.79
General Government, School District <i>(Note #7)</i>	83,169,800	84,906,000	2.09	87,720,400	3.31
Non-Board Enterprise <i>(Note #8)</i>	13,226,700	13,488,100	1.98	13,031,500	(3.39)
Board Controlled <i>(Note #9)</i>	87,890,500	89,355,900	1.67	91,784,500	2.72
Internal Service Funds <i>(Note #10)</i>	2,561,300	1,168,700	(54.37)	2,425,300	107.52
Debt Service <i>(Note #11)</i>	18,543,900	19,823,100	6.90	19,957,900	0.68
Capital Projects <i>(Note #12)</i>	33,228,400	23,418,300	(29.52)	21,551,000	(7.97)
Special Assessments	226,200	206,400	(8.75)	241,000	16.76
Special Appropriations	500,000	500,000	-	475,000	(5.00)
<b>Total Expenditures</b>	<b>\$ 299,411,400</b>	<b>292,516,700</b>	<b>(2.30)</b>	<b>297,307,700</b>	<b>1.64</b>

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

1. State Support – The FY10 Adopted Budget increased by \$1,358,800 over the FY10 Approved Budget. These include \$892,600 for the Juneau School District due to an increase in the factors used to determine State Foundation Funding, \$148,000 in School Grants and \$227,300 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 and valley pool general obligation bonds. The increase between the FY09 Amended and FY10 Adopted Budgets is primarily due to a continued increase of \$2.58 million in State Foundation Funding and \$544,200 in the State's SCBDRP funding.
2. Federal Support – The increase between the FY10 Adopted and FY10 Approved Budgets is due primarily to the unanticipated renewal of the National Forest Timber Receipts program (\$929,500) and a Fire Department grant of \$225,000 to replace tanker vehicle.
3. Tax Revenues – This includes a \$1.2 million decrease in property taxes and a \$5.5 million decrease in sales and excise tax revenues between the FY10 Approved and Adopted Budgets. The decrease in property tax is a result of decreases in assessed values due to a combination of decreases in residential property plus new construction, and a decrease of 0.12 mills in the debt mill levy (for repayment of general obligation debt). General sales tax

# EXECUTIVE SUMMARY

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revenues are projected to decrease by approximately \$3.2 million from the FY09 Amended. This amount includes sales tax revenues used for capital improvement projects as well as general governmental operations. For additional property assessment and taxation information see the *Property Assessment and Taxation* section.

4. User Fees – The decrease in user fees results from an increase in ambulance bad debt, a decrease in planning, zoning and permitting fees and an anticipated decrease in marine passenger fees due to fewer cruise ship passengers.
5. Interest-Investment and A/R – Interest rates have been decrease dramatically over the past year and this is reflected in the FY10 Adopted Budget.
6. General Government, City – The increase between the FY10 Approved and Adopted Budgets is primarily related to negotiated wage increases and multiple position upgrades.
7. School District - The increase between the FY10 Approved and FY10 Adopted Budgets is primarily due to increased personnel costs.
8. Non-Board Enterprise - This slight decrease is due to combination of increases and decreases in all the non-board enterprise funds, Waste Management and the Water and Wastewater Utilities funds.
9. Board Controlled – This increase is considered insignificant.
10. Internal Service Funds - These are internal City operations that are fully self-funded. It includes Risk Management and Fleet operations (both maintenance and replacement). The difference between the FY10 Approved and Adopted Budgets is due to a decrease in charges (revenue) to other departments. The City has experienced better than expected health care costs resulting in large fund balances in our Risk Management Fund. Charges to departments have been reduced in order to reduce the Risk Management Fund fund balance to an appropriate level.
11. 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.
12. Capital Projects - The capital projects decrease between the FY10 Approved and Adopted is the result of \$2.6 M in decreased funding from sales tax (for general and special capital projects), a \$125,000 decrease from Lands and a \$1.5 M decrease from the Marine Passenger Fee Fund due to a projected decrease in the number of cruise ship passengers. The decreases are partially offset by an increase in capital project funding from the Port Fund. The decrease between FY09 and FY10 Adopted is due to decreases in capital project funding provided by Bartlett Regional Hospital, the Wastewater, Sustainability and Marine Passenger Fee funds

# GOALS OF THE CITY AND BOROUGH

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

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

## PROMOTE A HEALTHY, GROWING ECONOMY

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

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

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

# GOALS OF THE CITY AND BOROUGH

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## IMPROVE LOCAL "QUALITY OF LIFE"

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

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

## IMPROVE TRANSPORTATION INFRASTRUCTURE AND SERVICE TO AND WITHIN OUR COMMUNITY

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

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

# GOALS OF THE CITY AND BOROUGH

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## ENHANCE THE EFFECTIVENESS OF JUNEAU'S LOCAL GOVERNMENT

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

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

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## CURRENT POLICIES

### Goal

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

### Budget

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

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## **Education**

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

## **Levels of Service**

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

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

## **Economic Development**

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

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

## **Infrastructure**

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

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

## **Debt Service**

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

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



# **BUDGETARY POLICIES**

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## **Accounting Principles 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.

# FINANCIAL SUMMARIES

## **THIS SECTION INCLUDES:**

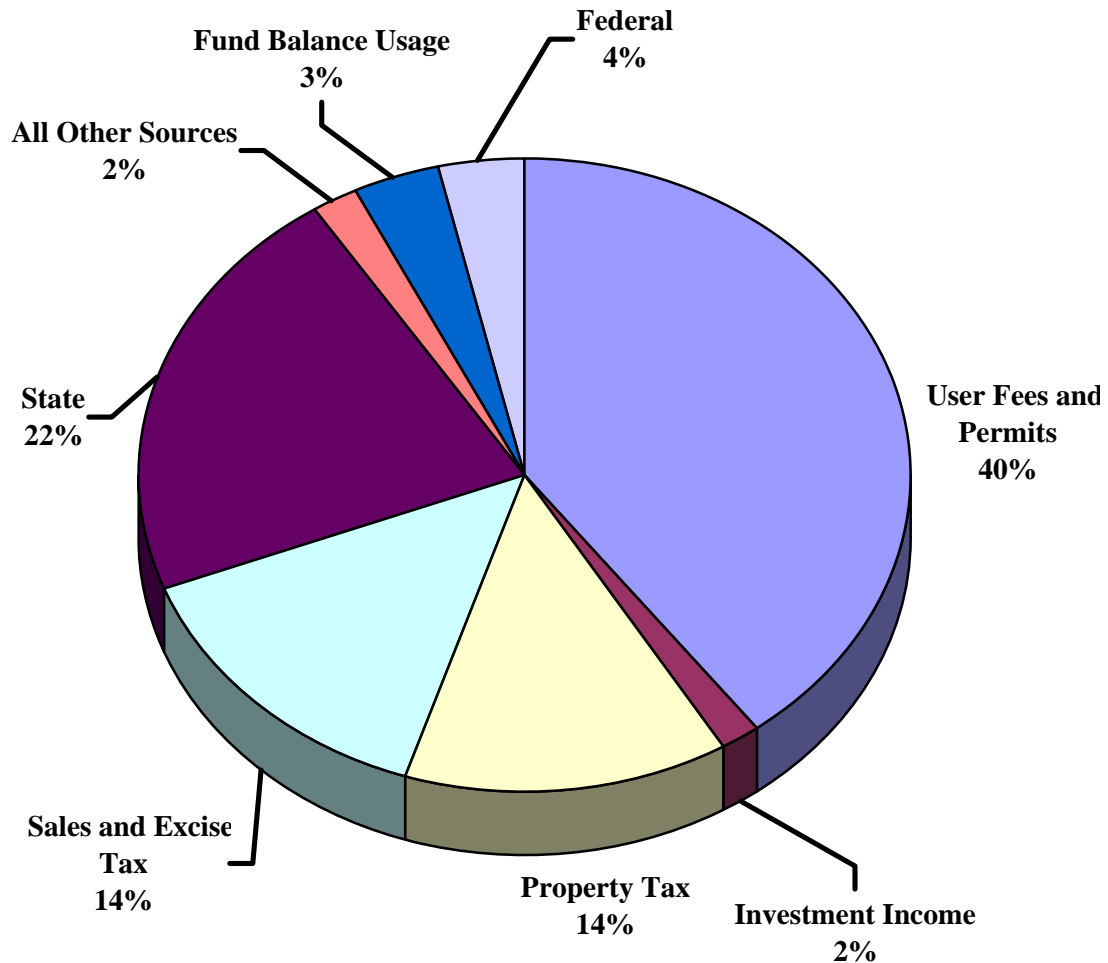
- Summary of Revenues
- Summary of Expenditures
- Summary of Staffing
- Interdepartmental Charges
- Support to/Support from Other Funds
- Changes in Fund Balances



# SUMMARY OF REVENUES

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FY10 funding sources for all City and Borough activities total \$286,945,700, which includes fund balance usage of \$10,362,000.



This graph shows the FY10 major revenue sources for all activities.

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>State Support:</b>					
Foundation Funding	\$ 25,771,500	31,456,800	31,731,400	33,146,300	34,038,900
School Construction Debt Reimb	8,561,400	11,814,600	11,437,300	12,131,500	12,358,800
Contribution for School PERS/TRS	10,626,400	11,277,200	11,277,200	11,277,200	11,277,200
State Shared Revenue	5,753,500	2,622,000	2,545,900	2,575,300	2,547,400
School Grants	6,804,700	2,919,300	2,924,300	2,919,300	3,067,300
Library Grants	103,400	113,300	111,200	113,300	113,200
ASHA "In Lieu" Tax	25,200	30,000	25,500	30,000	25,500
Miscellaneous Grants	1,250,500	1,296,600	1,377,600	1,060,700	1,184,100
<b>Total State Support</b>	<b>58,896,600</b>	<b>61,529,800</b>	<b>61,430,400</b>	<b>63,253,600</b>	<b>64,612,400</b>
<b>Federal Support:</b>					
Federal "In Lieu" Tax	835,400	763,100	1,886,400	1,302,600	1,338,400
Forest Timber Receipts	843,000	-	1,032,800	-	929,500
Miscellaneous Grants	6,079,200	10,130,300	10,181,300	8,315,000	8,755,500
<b>Total Federal Support</b>	<b>7,757,600</b>	<b>10,893,400</b>	<b>13,100,500</b>	<b>9,617,600</b>	<b>11,023,400</b>
<b>Local Support:</b>					
<b>Taxes:</b>					
Property	39,606,000	40,876,200	40,589,600	42,266,800	41,038,700
Sales	40,444,400	42,550,000	41,429,500	44,360,000	39,400,000
Alcohol	854,300	775,000	840,000	810,000	840,000
Tobacco Excise	566,900	550,000	525,000	550,000	525,000
Hotel	1,284,000	1,100,000	1,100,000	1,100,000	1,000,000
<b>Total</b>	<b>82,755,600</b>	<b>85,851,200</b>	<b>84,484,100</b>	<b>89,086,800</b>	<b>82,803,700</b>
<b>User Fees and Permits:</b>					
General Fund	1,597,300	1,686,500	1,512,000	1,683,900	1,484,200
Special Revenue Funds	15,632,697	15,020,400	14,918,400	15,205,100	14,839,800
Enterprise Funds	86,554,300	94,835,700	93,522,600	98,839,300	99,741,100
Special Assessments	178,400	165,000	85,000	165,000	90,000
<b>Total</b>	<b>103,962,697</b>	<b>111,707,600</b>	<b>110,038,000</b>	<b>115,893,300</b>	<b>116,155,100</b>
<b>Penalties and Fines:</b>					
Property Tax, Sales Tax, and LID					
Penalties and Interest	504,200	506,600	546,600	508,700	533,000
Ordinance Violations	586,900	617,800	577,400	619,800	588,800
<b>Total</b>	<b>\$ 1,091,100</b>	<b>1,124,400</b>	<b>1,124,000</b>	<b>1,128,500</b>	<b>1,121,800</b>

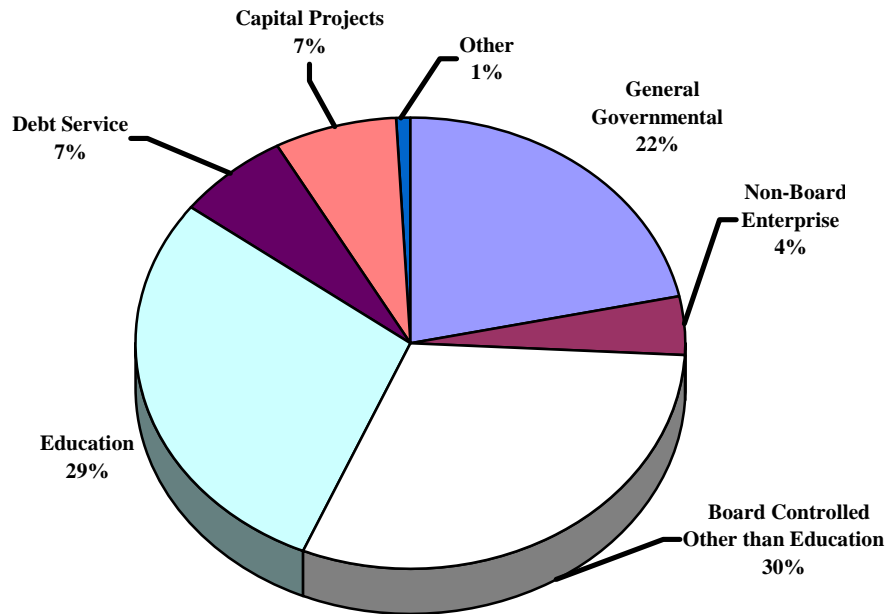
# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Other:</b>					
Interest - Investment and A/R	\$ 9,381,300	6,128,200	6,364,500	6,308,200	4,749,900
Property Sales and Rents	5,956,200	4,391,300	4,231,600	4,325,700	4,476,300
Special Assessments (LIDS)	121,200	79,200	87,600	67,600	65,300
Revenue Bonds	10,927,900	-	-	-	-
Student Activities Fundraising	1,613,100	2,235,000	2,235,000	2,035,000	1,820,800
Other Miscellaneous Revenues	398,000	121,000	117,400	121,000	117,000
<b>Total</b>	<b>28,397,700</b>	<b>12,954,700</b>	<b>13,036,100</b>	<b>12,857,500</b>	<b>11,229,300</b>
<b>Total Local Support</b>	<b>216,207,097</b>	<b>211,637,900</b>	<b>208,682,200</b>	<b>218,966,100</b>	<b>211,309,900</b>
<b>Total Revenues</b>	<b>282,861,297</b>	<b>284,061,100</b>	<b>283,213,100</b>	<b>291,837,300</b>	<b>286,945,700</b>
<b>Fund Balance Usage (Contribution):</b>					
General Fund	(3,704,200)	1,955,400	429,200	2,496,200	4,425,600
Equipment Acquisition Fund	(774,400)	816,500	248,400	837,900	933,400
Other Funds	(20,291,197)	12,578,400	10,693,900	(2,654,700)	5,003,000
<b>Total Fund Balance</b>					
Usage (Contribution)	(24,769,797)	15,350,300	11,371,500	679,400	10,362,000
<b>Total Revenues, Fund Balance</b>					
<b>Usage and Contributions</b>	<b>\$ 258,091,500</b>	<b>299,411,400</b>	<b>294,584,600</b>	<b>292,516,700</b>	<b>297,307,700</b>

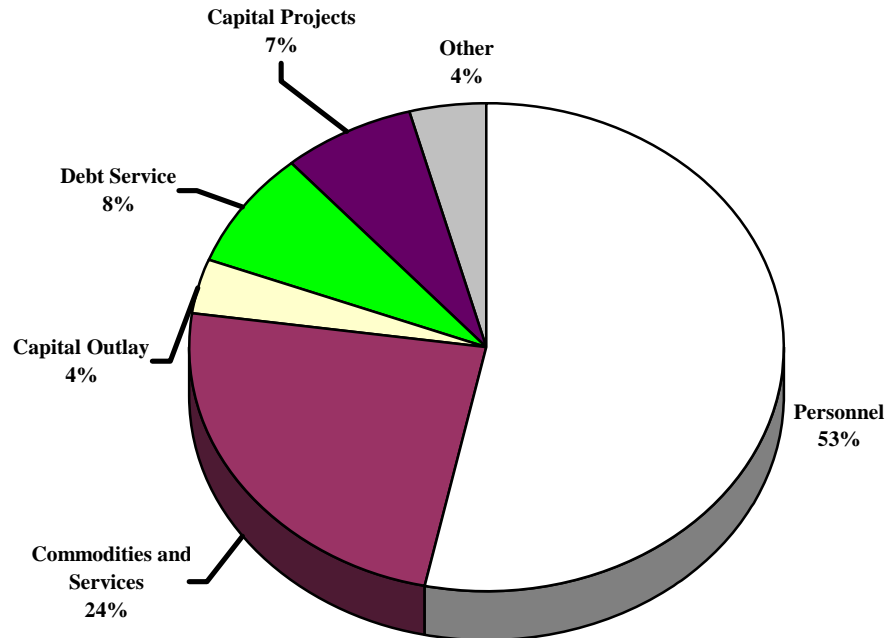
# SUMMARY OF EXPENDITURES

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## Expenditure Summary by Program



## Expenditure Summary by Function

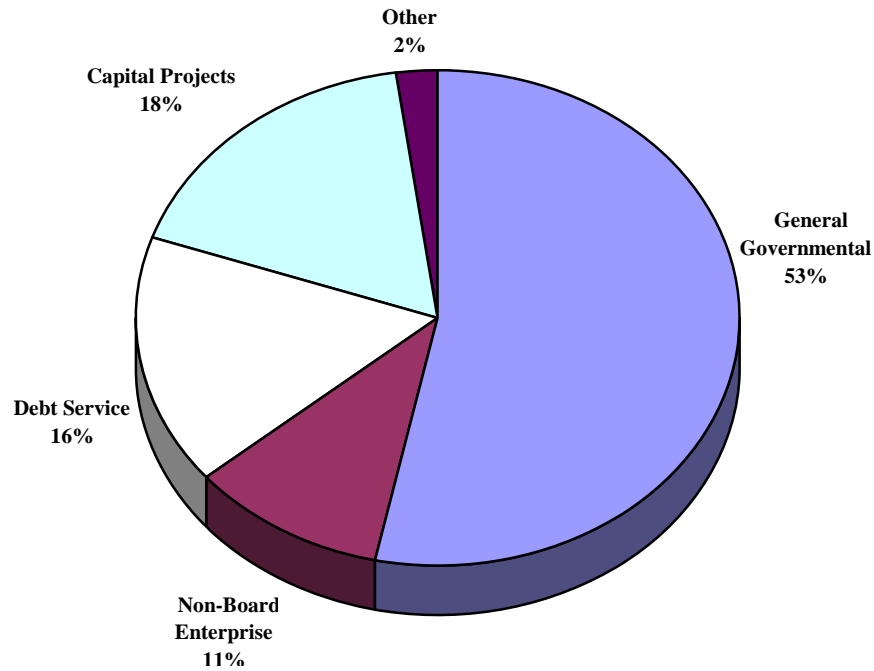


These expenditure summaries exclude Internal Service and Work Force. The total FY10 adopted budget for all City and Borough activities (net of interdepartmentals) is \$297,307,700.

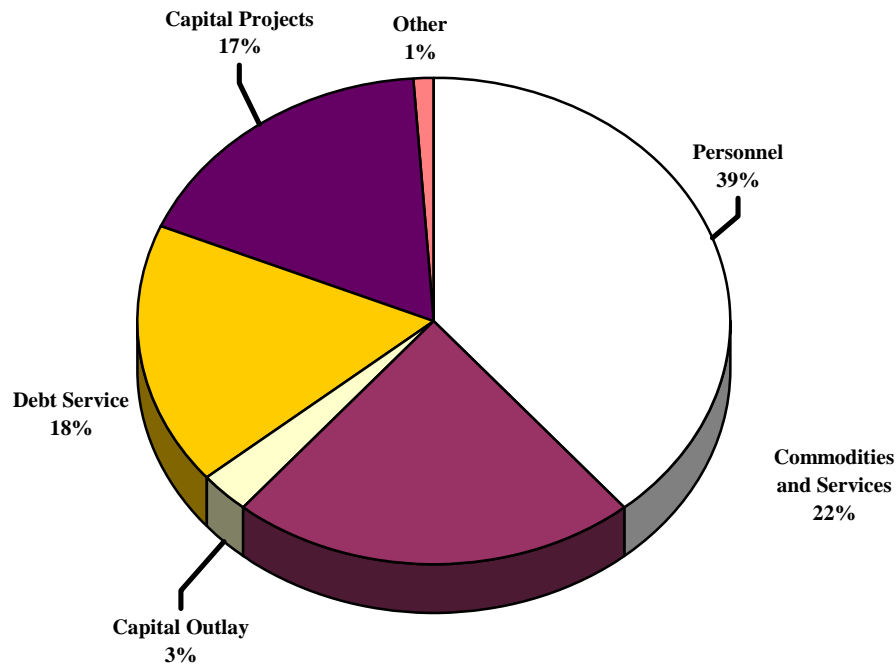
# SUMMARY OF EXPENDITURES

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## Manager Controlled Programs



## Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible. 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 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>General Fund:</b>					
Mayor & Assembly	\$ 2,947,600	2,816,500	2,727,700	2,809,900	3,001,800
Law	1,785,600	1,858,100	1,834,700	1,889,600	1,945,200
Administration:					
Manager	1,261,600	1,670,900	1,627,400	1,537,800	1,593,700
Clerk	310,200	354,300	344,400	357,900	507,300
Mgmt Information Systems	1,678,500	2,081,300	1,977,300	2,202,800	2,216,200
Human Resources	505,800	519,300	536,700	520,500	547,900
Libraries	2,292,500	2,334,400	2,234,700	2,403,700	2,390,900
Finance	4,747,800	5,114,000	4,951,400	5,214,900	5,230,000
Community Development	2,588,700	3,040,700	2,754,000	2,961,700	3,053,300
Capital City Rescue	3,242,400	3,709,000	3,709,000	3,787,100	3,770,800
General Engineering	803,900	980,300	670,500	1,022,300	1,020,700
Building Maintenance	2,082,600	2,123,100	2,115,100	2,116,800	2,082,400
Parks and Landscape	1,586,500	1,972,300	1,972,300	1,713,200	1,706,800
Capital Projects Indirect Cost	(285,000)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,239,300)	(3,589,100)	(3,494,500)	(3,581,600)	(3,590,800)
Return Marine Passenger Fee Proceeds (1)	30,500	-	-	-	-
Support to other funds	37,659,400	42,271,000	42,271,000	44,444,900	44,091,900
<b>Total</b>	<b>59,999,300</b>	<b>66,731,800</b>	<b>65,707,400</b>	<b>68,877,200</b>	<b>69,043,800</b>
<b>Special Revenue Funds:</b>					
Visitor Services	1,798,800	1,921,000	1,912,300	1,962,300	2,006,300
Capital Transit	5,365,900	5,898,200	5,749,700	5,908,100	6,211,700
Downtown Parking	210,400	276,200	247,800	278,400	281,100
Lands	1,202,900	1,400,600	1,165,100	893,200	941,100
Education - Operating	61,551,500	67,190,000	68,834,900	68,722,200	70,910,400
Education - Special Revenue	12,404,700	15,979,800	15,827,500	16,183,800	16,810,000
Eaglecrest	2,101,900	2,381,700	2,248,800	2,473,800	2,529,600
Service Areas:					
Police	11,925,200	12,850,500	12,217,100	13,138,800	13,062,600
Streets	4,477,900	5,339,300	5,339,300	5,060,400	4,963,900
Parks and Recreation	3,888,900	4,335,700	4,130,700	4,484,000	4,363,700
Capital City Fire	3,231,500	3,304,300	2,767,700	3,225,500	3,048,900
Sales tax	591,800	741,700	662,200	749,900	759,300
Hotel tax	21,100	29,900	25,000	30,200	30,600
Tobacco Excise tax	16,200	14,700	15,800	14,900	15,000
Marine Passenger Fee	4,500	4,500	4,500	4,500	4,500
Port Development	4,500	4,500	4,500	4,500	4,500
Library Minor Contributions	-	4,200	4,200	4,200	5,200
Interdepartmental Charges	(493,900)	(521,500)	(521,500)	(541,000)	(529,200)
Support to other funds	54,260,000	64,964,500	64,964,500	58,109,100	53,073,800
<b>Total</b>	<b>162,563,800</b>	<b>186,119,800</b>	<b>185,600,100</b>	<b>180,706,800</b>	<b>178,493,000</b>
<b>Permanent Fund:</b>					
Jensen-Olson Arboretum					
Support to other funds	\$ 100,500	10,900	10,900	85,400	-

# SUMMARY OF EXPENDITURES BY FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Enterprise Funds:</b>					
Airport	\$ 4,750,600	4,962,300	4,962,300	4,970,400	5,190,400
Harbors	2,736,400	3,164,800	3,015,900	3,272,500	3,219,200
Docks	1,264,200	1,505,800	1,324,100	1,493,000	1,421,000
Waste Management	984,600	1,228,800	1,165,200	1,233,200	1,229,000
Water	3,022,500	3,273,500	3,078,600	3,391,700	3,348,400
Sewer	7,741,600	8,724,400	7,731,200	8,863,200	8,454,100
Bartlett Regional Hospital	68,297,200	75,884,900	75,320,000	77,155,200	79,433,300
Interdepartmental Charges	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Support to other funds	12,469,000	6,882,900	6,882,900	2,020,000	2,420,000
<b>Total</b>	<b>101,257,100</b>	<b>105,618,400</b>	<b>103,471,200</b>	<b>102,390,200</b>	<b>104,706,400</b>
<b>Internal Service Funds:</b>					
Public Works Fleet	1,788,300	2,282,300	2,062,000	2,300,600	1,936,400
Equipment Acquisition Fund	1,141,400	4,137,400	3,615,600	2,646,300	3,037,600
Risk Management	13,442,000	16,957,900	16,586,900	18,299,100	18,190,200
Interdepartmental Charges	(19,144,300)	(20,816,300)	(20,095,000)	(22,077,300)	(20,738,900)
<b>Total</b>	<b>(2,772,600)</b>	<b>2,561,300</b>	<b>2,169,500</b>	<b>1,168,700</b>	<b>2,425,300</b>
<b>Capital Projects:</b>					
Capital Projects	26,752,500	33,228,400	33,091,600	23,418,300	21,551,000
Support to other funds	8,083,400	372,500	385,100	-	182,000
<b>Total</b>	<b>34,835,900</b>	<b>33,600,900</b>	<b>33,476,700</b>	<b>23,418,300</b>	<b>21,733,000</b>
<b>Debt Service Fund:</b>					
Debt Service	14,002,600	18,543,900	17,967,200	19,823,100	19,957,900
Support to other funds	2,300	-	-	-	-
<b>Total</b>	<b>14,004,900</b>	<b>18,543,900</b>	<b>17,967,200</b>	<b>19,823,100</b>	<b>19,957,900</b>
<b>Special Assessments:</b>					
Special Assessments	187,600	226,200	196,000	206,400	241,000
Support to other funds	23,600	166,200	34,900	76,000	95,700
<b>Total</b>	<b>211,200</b>	<b>392,400</b>	<b>230,900</b>	<b>282,400</b>	<b>336,700</b>
<b>Work Force:</b>					
CIP Engineering	757,700	2,975,100	645,500	3,035,400	3,086,700
Public Works Administration	286,700	371,600	343,200	381,500	391,600
Interdepartmental Charges	(1,044,400)	(3,346,700)	(988,700)	(3,416,900)	(3,478,300)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total All Funds (Gross) Before Better Capital City</b>	<b>370,200,100</b>	<b>413,579,400</b>	<b>408,633,900</b>	<b>396,752,100</b>	<b>396,696,100</b>
<b>Better Capital City</b>	<b>489,600</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>475,000</b>
<b>Total All Funds (Gross)</b>	<b>370,689,700</b>	<b>414,079,400</b>	<b>409,133,900</b>	<b>397,252,100</b>	<b>397,171,100</b>
<b>Support to other funds</b>	<b>(112,598,200)</b>	<b>(114,668,000)</b>	<b>(114,549,300)</b>	<b>(104,735,400)</b>	<b>(99,863,400)</b>
<b>Total Expenditures</b>	<b>\$ 258,091,500</b>	<b>299,411,400</b>	<b>294,584,600</b>	<b>292,516,700</b>	<b>297,307,700</b>

# SUMMARY OF STAFFING

	FY06	FY07	FY08	FY09	FY10	
	FTE	FTE	FTE	Amended	Approved	Adopted
	FTE	FTE	FTE	FTE	FTE	FTE
<b>General Fund:</b>						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	9.40	9.40	9.40	9.40
Administration:						
Manager	8.30	8.30	8.30	10.75	10.75	10.75
Clerk and Elections	2.63	2.63	2.63	2.70	2.70	3.70
Mgmt Information Systems	12.26	12.66	12.66	12.66	12.66	12.66
Human Resources	5.00	5.00	4.30	4.30	4.30	4.30
Libraries	21.72	21.72	21.72	21.72	21.72	21.72
Finance	46.40	47.90	47.90	46.90	46.90	45.90
Community Development	25.50	25.50	27.00	28.00	26.50	26.50
General Engineering	7.37	7.56	7.37	7.49	7.49	7.47
Building Maintenance	10.75	10.75	10.75	10.75	10.75	10.75
Parks and Landscape	15.25	16.11	17.34	17.34	17.34	17.34
<b>Total</b>	<b>173.58</b>	<b>176.53</b>	<b>178.37</b>	<b>181.01</b>	<b>179.51</b>	<b>179.49</b>
<b>Special Revenue Funds:</b>						
Visitor Services	7.13	7.16	7.16	7.16	7.16	7.16
Capital Transit	35.40	35.40	35.40	35.83	35.83	38.33
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	603.92	707.25	734.00	740.22	740.22	740.22
Eaglecrest	27.41	26.70	26.70	27.01	27.01	28.50
Police	88.00	92.00	93.00	93.00	93.00	93.00
Streets	23.92	23.92	23.92	24.27	24.27	24.27
Parks and Recreation	46.72	46.72	46.61	45.79	46.79	46.79
Capital City Fire	41.18	42.18	42.18	44.86	44.86	44.86
<b>Total</b>	<b>876.57</b>	<b>984.22</b>	<b>1,011.86</b>	<b>1,021.03</b>	<b>1,022.03</b>	<b>1,026.02</b>
<b>Enterprise Funds:</b>						
Airport	22.30	22.30	22.30	24.63	24.63	24.63
Harbors	12.59	12.84	13.39	13.39	13.39	13.63
Docks	11.29	8.86	9.57	9.32	9.32	9.28
Hazardous Waste	0.53	0.53	0.53	1.00	1.00	1.00
Water	14.75	14.75	14.75	15.00	15.00	15.00
Sewer	35.00	35.00	35.00	35.00	35.00	35.00
Bartlett Regional Hospital	374.05	396.20	400.66	394.86	394.86	395.22
<b>Total</b>	<b>470.51</b>	<b>490.48</b>	<b>496.20</b>	<b>493.20</b>	<b>493.20</b>	<b>493.76</b>

# SUMMARY OF STAFFING

	FY06	FY07	FY08	FY09	FY10	
	FTE	FTE	FTE	Amended	Approved	Adopted
	FTE	FTE	FTE	FTE	FTE	FTE
<b>Internal Service Funds:</b>						
Public Works Fleet	4.75	4.75	5.50	6.25	6.25	6.25
Risk Management	4.00	5.00	5.70	5.70	5.70	5.70
<b>Total</b>	<b>8.75</b>	<b>9.75</b>	<b>11.20</b>	<b>11.95</b>	<b>11.95</b>	<b>11.95</b>
<b>Special Assessments:</b>						
Special Assessments	1.19	1.29	1.19	1.34	1.34	1.59
<b>Total</b>	<b>1.19</b>	<b>1.29</b>	<b>1.19</b>	<b>1.34</b>	<b>1.34</b>	<b>1.59</b>
<b>Work Force:</b>						
CIP Engineering	27.25	28.57	27.25	28.79	28.79	28.61
Public Works Administration	2.72	2.72	2.72	3.00	3.00	3.00
<b>Total</b>	<b>29.97</b>	<b>31.29</b>	<b>29.97</b>	<b>31.79</b>	<b>31.79</b>	<b>31.61</b>
<b>Total Staffing</b>	<b>1,560.57</b>	<b>1,693.56</b>	<b>1,728.79</b>	<b>1,740.32</b>	<b>1,739.82</b>	<b>1,744.42</b>

# INTERDEPARTMENTAL CHARGES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>General Fund:</b>					
Mayor and Assembly	\$ 50,200	55,400	55,400	55,400	55,400
Law	244,700	218,000	218,000	218,000	218,000
Manager	39,800	46,400	46,400	46,400	46,400
Personnel	130,800	132,200	132,200	132,200	132,200
Clerk	49,600	33,400	33,400	33,400	93,400
Mgmt Information Systems	336,500	437,000	437,000	437,000	437,000
Finance	1,581,500	1,778,000	1,694,700	1,786,700	1,736,600
General Engineering	7,400	11,200	11,200	11,200	11,200
Building Maintenance	747,200	825,800	814,500	809,600	808,900
Parks and Landscape	51,600	51,700	51,700	51,700	51,700
<b>Total</b>	<b>3,239,300</b>	<b>3,589,100</b>	<b>3,494,500</b>	<b>3,581,600</b>	<b>3,590,800</b>
<b>Special Revenue Funds:</b>					
Capital City Fire	451,200	475,400	475,400	494,900	483,100
Roaded Service Area	42,700	46,100	46,100	46,100	46,100
<b>Total</b>	<b>493,900</b>	<b>521,500</b>	<b>521,500</b>	<b>541,000</b>	<b>529,200</b>
<b>Enterprise Fund:</b>					
Dock	9,000	9,000	9,000	9,000	9,000
<b>Total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Internal Service Funds:</b>					
Public Works Fleet	1,721,600	2,256,900	2,025,000	2,272,900	1,926,500
Equipment Acquisition Fund	1,530,900	1,618,100	1,635,100	1,646,100	1,756,100
Risk Management	15,891,800	16,941,300	16,434,900	18,158,300	17,056,300
<b>Total</b>	<b>19,144,300</b>	<b>20,816,300</b>	<b>20,095,000</b>	<b>22,077,300</b>	<b>20,738,900</b>
<b>Total Operating Interdepartmental Charges</b>	<b>22,886,500</b>	<b>24,935,900</b>	<b>24,120,000</b>	<b>26,208,900</b>	<b>24,867,900</b>
<b>Work Force:</b>					
CIP Engineering	757,700	2,975,100	645,500	3,035,400	3,086,700
Public Works Administration	286,700	371,600	343,200	381,500	391,600
<b>Total</b>	<b>1,044,400</b>	<b>3,346,700</b>	<b>988,700</b>	<b>3,416,900</b>	<b>3,478,300</b>
<b>Total Interdepartmental Charges</b>	<b>\$ 23,930,900</b>	<b>28,282,600</b>	<b>25,108,700</b>	<b>29,625,800</b>	<b>28,346,200</b>

# NOTES

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## SUPPORT TO OTHER FUNDS

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Fund Support to:					
Education - Operating	\$ 22,514,000	24,132,000	24,132,000	24,839,000	24,823,800
Education - Special Revenue	261,000	405,000	405,000	609,000	609,000
Jensen-Olsen Arboretum	-	98,900	98,900	-	-
Eaglecrest	625,000	675,000	675,000	725,000	725,000
Downtown Parking	13,600	85,000	85,000	85,000	85,000
Visitor Services	224,400	60,000	60,000	60,000	60,000
Bartlett Regional Hospital - Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Equipment Replacement Reserve	4,400	-	-	-	-
Airport	100,000	-	-	-	-
Water	184,000	-	-	-	-
Sewer	316,300	-	-	-	-
Waste Management	180,000	-	-	-	-
LIDS	-	-	-	-	12,300
Capital Projects	250,000	-	-	-	-
Debt Service	12,791,300	16,619,700	16,619,700	17,931,500	17,581,400
Total	37,659,400	42,271,000	42,271,000	44,444,900	44,091,900
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	9,728,400	12,251,400	12,251,400	12,254,300	10,800,200
Capital Projects	16,870,000	19,090,000	19,090,000	18,200,000	15,600,000
Bartlett Regional Hospital	646,700	666,100	666,100	686,100	705,300
Debt Service	3,148,500	560,000	560,000	800,000	720,000
Roaded Service Area	9,632,900	12,343,400	12,343,400	12,344,000	10,432,300
Fire Service Area	1,135,300	1,324,600	1,324,600	1,324,000	1,179,500
Capital Transit	-	27,500	27,500	-	25,000
Sustainability	-	2,000,000	2,000,000	-	-
Education Operating To:					
Education Special Revenue	518,900	297,100	297,100	297,100	244,000
Education Other	74,200	383,200	383,200	583,200	683,200
Education Special Revenue	19,000	15,000	15,000	15,000	15,000
Hotel Tax To:					
Visitor Services	1,041,800	1,135,000	1,135,000	1,169,100	1,169,100
Tobacco Excise Tax To:					
Bartlett Regional Hospital	260,000	241,500	241,500	241,500	222,300
General Fund	320,000	297,300	297,300	297,300	273,600
Mental Health:					
General Fund	14,000	2,300	2,300	-	-
Marine Passenger Fee To:					
General Fund	1,133,900	1,391,500	1,391,500	1,358,500	1,401,000
Roaded Service Area	604,200	808,300	808,300	809,900	806,500
Fire Service Area	71,200	90,500	90,500	90,500	94,200
Visitor Services	204,400	218,000	218,000	218,000	238,500
Capital Transit	138,000	138,000	138,000	138,000	278,000
Dock	-	40,000	40,000	-	154,100
Juneau International Airport	-	-	-	-	271,000
Bartlett Regional Hospital	-	-	-	-	23,000
Capital Projects	2,776,900	3,203,800	3,203,800	-	1,488,000
Available for Capital Projects	\$ -	-	-	2,597,600	

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## SUPPORT TO OTHER FUNDS

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Special Revenue Fund Support To, continued</b>					
Land to Capital Projects	\$ 350,000	550,000	550,000	600,000	475,000
Port Development To:					
Capital Projects	1,800,000	1,750,000	1,750,000	-	1,750,000
Sustainability To:					
Capital Projects	-	2,000,000	2,000,000	-	-
Capital Transit To:					
Capital Projects	300,000	-	-	-	-
Roaded Service Area To:					
General Fund	-	55,000	55,000	-	-
Capital Transit	3,246,700	3,860,000	3,860,000	3,860,000	3,800,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	200,000	200,000	200,000	200,000	200,000
<b>Total</b>	<b>54,260,000</b>	<b>64,964,500</b>	<b>64,964,500</b>	<b>58,109,100</b>	<b>53,073,800</b>
<b>Jensen-Olson Arboretum Fund</b>					
<b>Support To:</b>					
General Fund	80,500	10,900	10,900	85,400	-
Capital Projects	20,000	-	-	-	-
<b>Total</b>	<b>100,500</b>	<b>10,900</b>	<b>10,900</b>	<b>85,400</b>	<b>-</b>
<b>Port Debt Service Fund Support To:</b>					
Port Development Fund	<b>2,300</b>	-	-	-	-
<b>Capital Projects Support To:</b>					
General Fund	-	-	-	-	182,000
Sales Tax	7,510,000	-	-	-	-
Downtown Parking	2,800	-	-	-	-
Lands	570,600	-	12,600	-	-
Airport	-	312,500	312,500	-	-
Sewer	-	60,000	60,000	-	-
<b>Total</b>	<b>\$ 8,083,400</b>	<b>372,500</b>	<b>385,100</b>	<b>-</b>	<b>182,000</b>
<b>Enterprise Fund Support To:</b>					
Harbors To Capital Projects	8,839,000	-	-	-	-
Bartlett Regional Hospital to					
Capital Projects	-	3,039,900	3,039,900	-	-
Water To Capital Projects	935,000	2,695,000	2,695,000	2,020,000	2,420,000
Sewer To Capital Projects	2,695,000	1,148,000	1,148,000	-	-
<b>Total</b>	<b>12,469,000</b>	<b>6,882,900</b>	<b>6,882,900</b>	<b>2,020,000</b>	<b>2,420,000</b>
<b>Special Assessment Funds To:</b>					
General Fund	23,600	40,000	32,900	25,300	15,700
Capital Transit	-	-	-	-	30,000
Sewer	-	2,000	2,000	50,000	50,000
Capital Projects	-	124,200	-	700	-
<b>Total</b>	<b>23,600</b>	<b>166,200</b>	<b>34,900</b>	<b>76,000</b>	<b>95,700</b>
<b>Total Support To Other Funds</b>	<b>\$ 112,598,200</b>	<b>114,668,000</b>	<b>114,549,300</b>	<b>104,735,400</b>	<b>99,863,400</b>



## SUPPORT FROM OTHER FUNDS

		FY09		FY10	
	FY08	Amended	Projected	Approved	Adopted
	Actuals	Budget	Actuals	Budget	Budget
General Fund Support From:					
Sales Tax	\$ 9,728,400	12,251,400	12,251,400	12,254,300	10,800,200
Roaded Service Area	-	55,000	55,000	-	-
Tobacco Excise Tax	320,000	297,300	297,300	297,300	273,600
Mental Health	14,000	2,300	2,300	-	-
Marine Passenger Fee	1,133,900	1,391,500	1,391,500	1,358,500	1,401,000
Capital Projects	-	-	-	-	182,000
Jensen-Olson Aboretum	80,500	10,900	10,900	85,400	-
Special Assessments	23,600	40,000	32,900	25,300	15,700
Total	11,300,400	14,048,400	14,041,300	14,020,800	12,672,500
Special Revenue Fund Support From:					
Sales Tax From Capital Projects	7,510,000	-	-	-	-
Education - Operating From:					
General Fund	22,514,000	24,132,000	24,132,000	24,839,000	24,823,800
Education - Special Revenue From:					
General Fund	261,000	405,000	405,000	609,000	609,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Education Operating Fund	593,100	680,300	680,300	880,300	927,200
Education Other Special Revenue	19,000	15,000	15,000	15,000	15,000
Roaded Service Area From:					
Sales Tax	9,632,900	12,343,400	12,343,400	12,344,000	10,432,300
Marine Passenger Fee	604,200	808,300	808,300	809,900	806,500
Fire Service Area From:					
Sales Tax	1,135,300	1,324,600	1,324,600	1,324,000	1,179,500
Marine Passenger Fee	71,200	90,500	90,500	90,500	94,200
Sustainability From Sales Tax	-	2,000,000	2,000,000	-	-
Visitor Services From:					
General Fund	224,400	60,000	60,000	60,000	60,000
Hotel Tax	1,041,800	1,135,000	1,135,000	1,169,100	1,169,100
Marine Passenger Fee	204,400	218,000	218,000	218,000	238,500
Downtown Parking From:					
General Fund	13,600	85,000	85,000	85,000	85,000
Capital Projects	2,800	-	-	-	-
Lands From Capital Projects	570,600	-	12,600	-	-
Eaglecrest From:					
General Fund	625,000	675,000	675,000	725,000	725,000
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Port From Port Debt Service	2,300	-	-	-	-
Capital Transit From:					
Marine Passenger Fee	138,000	138,000	138,000	138,000	278,000
Roaded Service Area	3,246,700	3,860,000	3,860,000	3,860,000	3,800,000
Fee in Lieu of Parking	-	-	-	-	30,000
Total	48,635,300	48,222,600	48,235,200	47,391,800	45,523,100
Jensen-Olson Arboretum Fund					
Support From:					
General Fund	\$ -	98,900	98,900	-	-

continued next page

## SUPPORT FROM OTHER FUNDS

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Debt Service Support From:</b>					
General Fund	\$ 12,791,300	16,619,700	16,619,700	17,931,500	17,581,400
Sales Tax Fund	3,148,500	560,000	560,000	800,000	720,000
<b>Total</b>	<b>15,939,800</b>	<b>17,179,700</b>	<b>17,179,700</b>	<b>18,731,500</b>	<b>18,301,400</b>
<b>Capital Project Fund Support From:</b>					
General Fund	250,000	-	-	-	-
Sales Tax	16,870,000	19,090,000	19,090,000	18,200,000	15,600,000
Marine Passenger Fee	2,776,900	3,203,800	3,203,800	-	1,488,000
Available Marine Passenger Fee	-	-	-	2,597,600	-
Sustainability	-	2,000,000	2,000,000	-	-
Capital Transit	300,000	-	-	-	-
Lands	350,000	550,000	550,000	600,000	475,000
Port	1,800,000	1,750,000	1,750,000	-	1,750,000
Jensen-Olson Aboretum	20,000	-	-	-	-
Bartlett Regional Hospital	-	3,039,900	3,039,900	-	-
Harbors	8,839,000	-	-	-	-
Water	935,000	2,695,000	2,695,000	2,020,000	2,420,000
Sewer	2,695,000	1,148,000	1,148,000	-	-
Special Assessments	-	124,200	-	700	-
<b>Total</b>	<b>34,835,900</b>	<b>33,600,900</b>	<b>33,476,700</b>	<b>23,418,300</b>	<b>21,733,000</b>
<b>Enterprise Fund Support From:</b>					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	260,000	241,500	241,500	241,500	222,300
Liquor Sales Tax	646,700	666,100	666,100	686,100	705,300
Marine Passenger Fee	-	-	-	-	23,000
General Fund for Rainforest Recovery Center	195,400	195,400	195,400	195,400	195,400
Docks from Marine Passenger Fee	-	40,000	40,000	-	154,100
Airport from:					
General Fund	100,000	-	-	-	-
Marine Passenger Fee	-	-	-	-	271,000
Capital Projects	-	312,500	312,500	-	-
Waste Management from					
General Fund	180,000	-	-	-	-
Water Utility from General Fund	184,000	-	-	-	-
Sewer from:					
General Fund	316,300	-	-	-	-
Capital Projects	-	60,000	60,000	-	-
Special Assessments	-	2,000	2,000	50,000	50,000
<b>Total</b>	<b>1,882,400</b>	<b>1,517,500</b>	<b>1,517,500</b>	<b>1,173,000</b>	<b>1,621,100</b>
<b>Internal Service Support From:</b>					
General Fund	<b>4,400</b>	-	-	-	-
<b>Special Assessment Funds From:</b>					
General Fund	-	-	-	-	<b>12,300</b>
<b>Total Support From Other Funds</b>	<b>\$ 112,598,200</b>	<b>114,668,000</b>	<b>114,549,300</b>	<b>104,735,400</b>	<b>99,863,400</b>

# CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning</u> <u>Balance</u>	<u>Projected</u> <u>Revenues</u>	<u>Support</u> <u>From</u>	<u>Support</u> <u>To</u>
<b>General Fund</b>	<b>\$ 9,563,500</b>	<b>56,535,800</b>	<b>12,672,500</b>	<b>44,091,900</b>
<b>Special Revenue Funds:</b>				
Visitor Services	231,700	410,100	1,467,600	-
Capital Transit	507,000	1,795,900	4,133,000	-
Marine Passenger Fee	166,200	4,714,600	-	4,754,300
Eaglecrest	(736,400)	1,874,600	750,000	-
Education - Operating	2,688,400	45,656,100	24,823,800	927,200
Education - Special Revenue/Other	1,010,000	14,954,300	1,751,200	15,000
Lands and Resource Management	3,006,000	822,400	-	475,000
* Roaded Service Area	3,518,000	13,061,100	11,238,800	4,025,000
Fire Service Area	839,200	1,215,200	1,273,700	-
Downtown Parking	71,600	164,600	85,000	-
Sales Tax	12,641,000	40,257,400	-	39,462,300
Hotel Tax	598,000	1,000,000	-	1,169,100
Port Development	2,532,300	2,828,800	-	1,750,000
Tobacco Excise Tax	(1,100)	525,000	-	495,900
Library Minor Contributions	127,700	5,200	-	-
<b>Total Special Revenue Funds</b>	<b>27,199,600</b>	<b>129,285,300</b>	<b>45,523,100</b>	<b>53,073,800</b>
<b>Enterprise Funds:</b>				
** Harbors	3,170,400	3,410,900	-	-
** Docks	4,223,800	1,696,000	154,100	-
Water	3,182,600	3,889,700	-	2,420,000
Sewer	3,778,600	7,846,300	50,000	-
** Airport	3,208,800	4,934,400	271,000	-
Hazardous Waste	590,700	1,055,900	-	-
Hospital	9,994,800	82,006,700	1,146,000	-
<b>Total Enterprise Funds</b>	<b>28,149,700</b>	<b>104,839,900</b>	<b>1,621,100</b>	<b>2,420,000</b>
<b>Internal Service Funds:</b>				
** Public Works Fleet	3,289,400	4,030,700	-	-
Risk Management	5,192,600	17,173,300	-	-
<b>Total Internal Service Funds</b>	<b>8,482,000</b>	<b>21,204,000</b>	<b>-</b>	<b>-</b>
<b>LIDS/Debt Service/Work Force:</b>				
LIDS	<b>613,000</b>	<b>175,300</b>	<b>12,300</b>	<b>95,700</b>
Debt Service	<b>7,888,800</b>	<b>234,400</b>	<b>18,301,400</b>	<b>-</b>
Work Force	<b>-</b>	<b>3,478,300</b>	<b>-</b>	<b>-</b>
<b>Capital Project Funds</b>	<b>-</b>	<b>-</b>	<b>21,733,000</b>	<b>182,000</b>
<b>Jensen-Olson Arboretum</b>	<b>1,877,300</b>	<b>63,200</b>	<b>-</b>	<b>-</b>
<b>Interdepartmental Charges</b>	<b>-</b>	<b>(28,870,500)</b>	<b>-</b>	<b>-</b>
<b>Total City Funds</b>	<b>\$ 83,773,900</b>	<b>286,945,700</b>	<b>99,863,400</b>	<b>99,863,400</b>

\* Includes National Forest Timber Receipts Reserves of \$22,800

\*\* Includes Replacement Reserves

# CHANGES IN FUND BALANCES – FY10

<b>Adopted Budget</b>	<b>=</b>	<b>Subtotal</b>	<b>-</b>	<b>Reserves</b>	<b>=</b>	<b>Ending Balance</b>	<b>Fund Title</b>
<b>29,542,000</b>		<b>5,137,900</b>		<b>3,000,000</b>		<b>2,137,900</b>	<b>General Fund</b>
							<b>Special Revenue Funds:</b>
2,006,300		103,100		-		103,100	Visitor Services
6,211,700		224,200		-		224,200	Capital Transit
4,500		122,000		-		122,000	Marine Passenger Fee
2,529,600		(641,400)		-		(641,400)	Eaglecrest
70,910,400		1,330,700		-		1,330,700	Education - Operating
16,810,000		890,500		-		890,500	Education - Special Revenue/Other
941,100		2,412,300		427,900		1,984,400	Lands and Resource Management
22,390,200		1,402,700		1,322,800		79,900	* Roaded Service Area
3,048,900		279,200		-		279,200	Fire Service Area
281,100		40,100		-		40,100	Downtown Parking
759,300		12,676,800		9,778,600		2,898,200	Sales Tax
30,600		398,300		-		398,300	Hotel Tax
4,500		3,606,600		-		3,606,600	Port Development
15,000		13,000		-		13,000	Tobacco Excise Tax
5,200		127,700		-		127,700	Library Minor Contributions
<b>125,948,400</b>		<b>22,985,800</b>		<b>11,529,300</b>		<b>11,456,500</b>	<b>Total Special Revenue Funds</b>
							<b>Enterprise Funds:</b>
3,219,200		3,362,100		753,200		2,608,900	** Harbors
1,421,000		4,652,900		-		4,652,900	** Docks
3,348,400		1,303,900		-		1,303,900	Water
8,454,100		3,220,800		-		3,220,800	Sewer
5,190,400		3,223,800		-		3,223,800	** Airport
1,229,000		417,600		-		417,600	Hazardous Waste
79,433,300		13,714,200		-		13,714,200	Hospital
<b>102,295,400</b>		<b>29,895,300</b>		<b>753,200</b>		<b>29,142,100</b>	<b>Total Enterprise Funds</b>
							<b>Internal Service Funds:</b>
4,974,000		2,346,100		-		2,346,100	** Public Works Fleet
18,190,200		4,175,700		-		4,175,700	Risk Management
<b>23,164,200</b>		<b>6,521,800</b>		<b>-</b>		<b>6,521,800</b>	<b>Total Internal Service Funds</b>
							<b>LIDS/Debt Service/Work Force:</b>
<b>241,000</b>		<b>463,900</b>		<b>-</b>		<b>463,900</b>	LIDS
<b>19,957,900</b>		<b>6,466,700</b>		<b>6,061,800</b>		<b>404,900</b>	Debt Service
<b>3,478,300</b>		<b>-</b>		<b>-</b>		<b>-</b>	Work Force
<b>21,551,000</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Capital Project Funds</b>
<b>-</b>		<b>1,940,500</b>		<b>2,097,200</b>		<b>(156,700)</b>	<b>Jensen-Olson Arboretum</b>
<b>(28,870,500)</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Interdepartmental Charges</b>
<b>297,307,700</b>		<b>73,411,900</b>		<b>23,441,500</b>		<b>49,970,400</b>	<b>Total City Funds</b>

# CHANGES IN FUND BALANCES OVERVIEW

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## Summary

The City and Borough's 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 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 budget, as adopted, has a projected total ending FY10 fund balance of \$5.14 million. This fund balance was generated from unanticipated revenue increases and operational savings rolling forward from FY08 and FY09, plus the Emergency Operating Reserve. Of the \$5.16 million, \$3 million is reserved by Assembly policy as an "Emergency Operating Reserve". The remaining \$2.14 million of fund balance will be carried over to help fund the FY11 and FY12 Biennial Operating Budget. Approximately \$500,000 was removed from the Emergency Operating Reserves in FY08 to fund the cost of an electrical emergency grant program (AEL&P's power-line emergency). The FY10 operating budget includes replacing the \$500,000 back into the Emergency Operating Reserve. Contributing this amount brings the reserve back to the targeted \$3 million per Assembly policy.

**Capital Transit** – The projected carryover for FY10 is \$224,200. Our fund balance target is 10% of Transit's fee revenues or approximately \$80,000. We are carrying this fund balance because fee revenues can vary (budget to actual) as much as 10% during a budget year. We have budgeted usage of the extra fund balance over multiple years to smooth the impact associated with the increased costs for express bus service added to the FY10 adopted budget.

**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 \$122,000 for FY10.

**Eaglecrest** – The ending FY10 fund balance (deficit) is projected to be \$(641,400). Prior to FY07, Eaglecrest had experienced several bad ski seasons in a row resulting in a fund deficit. The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and 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. Eaglecrest has been able to reduce its fund balance deficit from a high of just under \$1 million at the end of FY07.

**Education Operating and Special Revenue/Other** – These fund balances are managed by the Juneau School District Board of Education. The District's Operating Fund includes reserves and designated monies not available for spending (\$1,130,700). The District typically likes to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances (\$890,500) are revenue specific that may be used only for very specific program activities according to federal, state, or donor designations.

**Lands and Resource Management** – The projected carryover is \$2,412,300 for FY10. Included in the carryover amount is \$427,900 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.

# CHANGES IN FUND BALANCES OVERVIEW

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**Roaded Service Area** – The budget as presented will carry over \$79,900 for FY10 in fund balance (this excludes \$1,300,000 set aside as part of the general governmental emergency reserves and \$22,800 in restricted funds under the National Forest Timber Receipts program).

**Fire Service Area** – The total projected carryover is \$279,200 for FY10. These funds are restricted for fire related purposes. The ending FY10 balance represents approximately 9% 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 for FY10 is \$40,100. 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 carryovers at FY10 year end are as follows –

• 1% 33 month temp. levy for various capital improvements, ended September 30, 2008	\$ 611,570
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	55,250
• 1% 5-year temp. levy for areawide roads, ending June 30, 2012	1,937,640
• 2% 1% permanent & 1% temp. operational levy	49,970
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	9,778,590
• 3% permanent liquor sales tax levy	<u>243,780</u>
Total Projected Fund Balance	<u>\$12,676,800</u>

**Port Development**– The projected carryover for Port Development is \$3,606,600 for FY10. By Federal law these funds are restricted to be specifically used related to cruise ship activity. There are no transfers identified in the FY10 budget.

**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 \$29,142,100 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 (\$753,200) 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.

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 projected FY10 year end fund balance carryover is \$2,346,100. Approximately \$379,300 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Fleet Maintenance fund balance will

# CHANGES IN FUND BALANCES OVERVIEW

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be used to fund the cost of a new fuel system. The Fleet Acquisitions fund balance will be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc). The Equipment Acquisition fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

**Risk Management** – The total projected carryover for FY10 is \$4,175,700. The individual ending components of this balance are made up of \$2,456,600 Health & Wellness, \$947,800 Safety & Workers Compensation, \$183,500 General/Auto Liability, \$336,000 Employee Practice/Property, \$28,600 Special Coverage, and \$223,200 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 projected FY10 fund balance carryover of \$463,900 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 \$638,600 for FY10. Consolidated LID's carryover balance is projected to be a deficit of \$(174,700) for FY10. 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 \$6,466,700 for FY10, of which \$6,061,800 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 FY10 is \$1,940,500, of which \$2,097,200 is reserved. The deficit of (\$156,700) is a result of lower than anticipated interest earnings. 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**





# PROPERTY ASSESSMENT AND TAXATION

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## COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

General governmental services are 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)
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## ASSESSED VALUES CHANGES

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

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

The Assessor is projecting the FY10 (calendar year 2009) areawide taxable assessed values at \$3.897 billion. This represents a value decrease, including new construction, of \$72.5 million or 1.9% from the previous year. The City Assessor attributes the majority of the assessed value reductions to a slowdown in residential property market due to the current world economic recession.

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

## 2008 TO 2009 ASSESSED VALUES CHANGES BY PROPERTY TYPE *(estimated)*

	<u>Assessed Values (In millions)</u>	<u>% Change to Total</u>	<u>% Change to Property Type</u>
<b>2008 Assessed Value</b>	\$3,972.5		
Residential Property: Existing	(90.7)	(2.27%)	(3.77%)
New Construction	9.5	0.24%	0.40%
Commercial: Existing Property	(5.0)	(0.13%)	(0.38%)
New Construction	16.9	0.43%	1.27%
Business Personal Property	(6.5)	(0.16%)	(2.62%)
<b>2009 Assessed Value (estimated)</b>	<u>\$3,897.2</u>	<u>(1.90%)</u>	

## ESTIMATED ASSESSED VALUES BY SERVICE AREA (in millions)

	<u>2007 Certified Assessment Roll</u>	<u>2008 Certified Assessment Roll</u>	<u>2009 Estimated Value Personal Property</u>	<u>Total</u>
<u>Service Area</u>				
Capital City Fire/Rescue	<u>\$3,561.8</u>	<u>\$3,705.6</u>	<u>\$3,480.4</u>	<u>\$3,635.4</u>
Roaded Service Area	<u>\$3,650.9</u>	<u>\$3,727.6</u>	<u>\$3,501.2</u>	<u>\$3,656.9</u>
Areawide	<u>\$3,856.6</u>	<u>\$3,972.5</u>	<u>\$3,655.3</u>	<u>\$3,897.2</u>

## MILLAGE RATES AND RESTRICTIONS

The 2009 property assessments do not include an estimated \$1.8+ million in State required property exemptions for 1,300 qualifying senior citizens and disabled veterans. Under State law, the responsibility for paying this required property tax exemption falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years.

A one-mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate \$3.9 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>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>Approved FY10</u>	<u>Adopted FY10</u>
<b>Operational</b>						
Areawide	6.32	6.71	6.97	6.22	6.31	7.11
Roaded Service Area	3.30	2.26	2.07	2.60	2.60	1.95
Capital City Fire/Rescue	<u>0.36</u>	<u>0.29</u>	<u>0.22</u>	<u>0.34</u>	<u>0.35</u>	<u>0.20</u>
Total Operational	9.98	9.26	9.26	9.16	9.26	9.26
<b>Debt Service</b>	<u>1.19</u>	<u>0.91</u>	<u>1.11</u>	<u>1.21</u>	<u>1.46</u>	<u>1.34</u>
<b>Total Mill Levy</b>	<u>11.17</u>	<u>10.17</u>	<u>10.37</u>	<u>10.37</u>	<u>10.72</u>	<u>10.60</u>
Mill Change	<u>(0.83)</u>	<u>(1.00)</u>	<u>0.20</u>	<u>-</u>	<u>0.35</u>	<u>0.23</u>
% Change	<u>(6.92) %</u>	<u>(8.95) %</u>	<u>1.97 %</u>	<u>- %</u>	<u>3.38 %</u>	<u>2.22 %</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 mill levy adopted for FY10 is 10.60, which is 0.23 mills greater than FY09. The majority of the increase, 0.13 mills) is due to voter approved general obligation debt. (See the "Major Revenue Analysis" for further explanation).

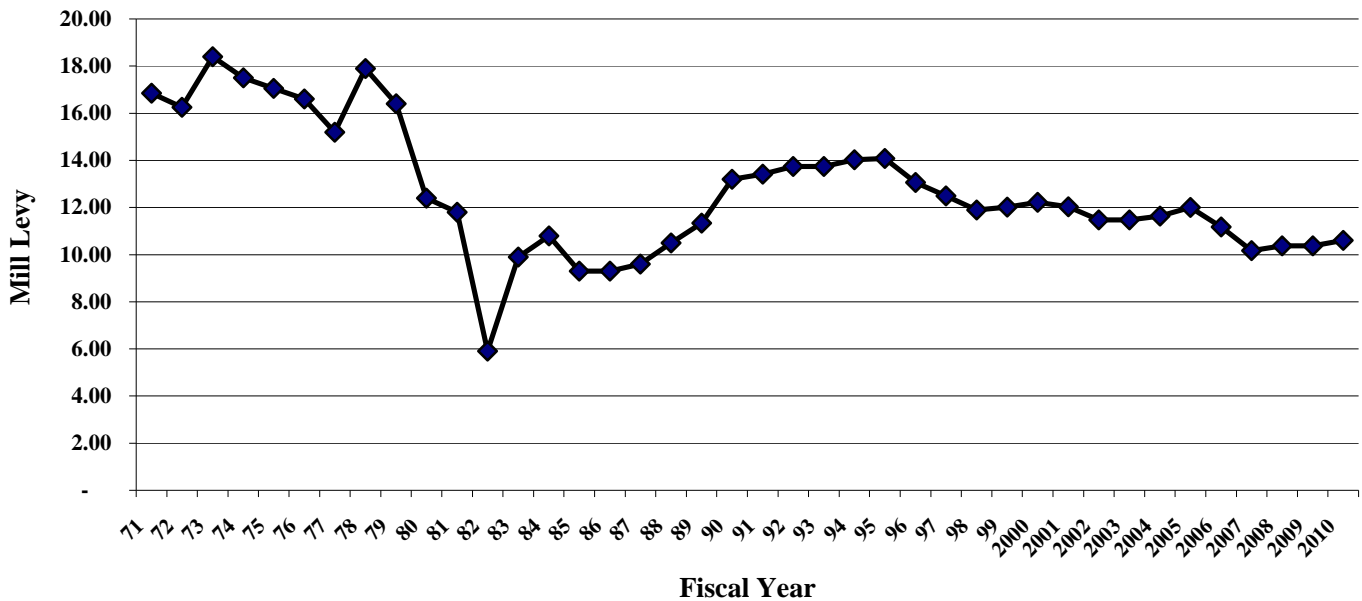
## Mill Levy History

FISCAL YEAR	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 Approved	1.46	6.31	2.60	0.35	7.77	10.37	10.72
2010 Adopted	1.34	7.11	1.95	0.20	8.45	10.40	10.60

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.

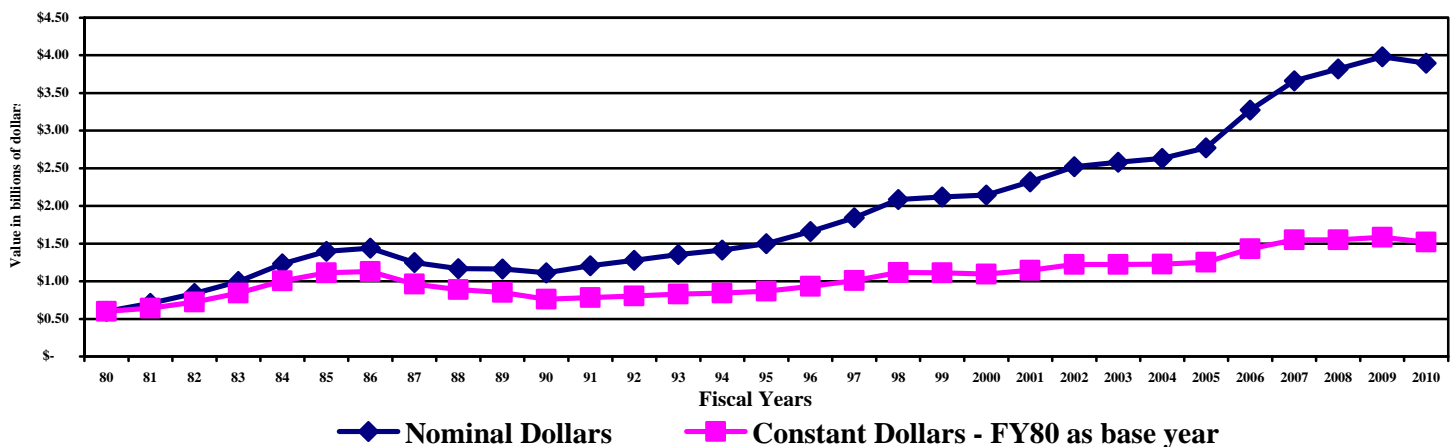
# PROPERTY ASSESSMENT AND TAXATION

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 REVENUE ANALYSIS**



# MAJOR REVENUES

## REVENUE FROM LOCAL SOURCES

### PROPERTY TAX REVENUES

Property taxes are expected to increase in FY10 from FY09's projected actuals by 1.9% or \$443,000. This tax increase is due to a combination of a mill levy increase of 0.24 mills (0.10 mills operational and 0.13 mills debt service) combined with a decrease in assessed values of \$72.5 million or 1.09%). The majority of the assessed value decreases can be attributed to residential real estate value reductions and the increase in the Business Personal Property exemption increased from \$60,000 to \$80,000.

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

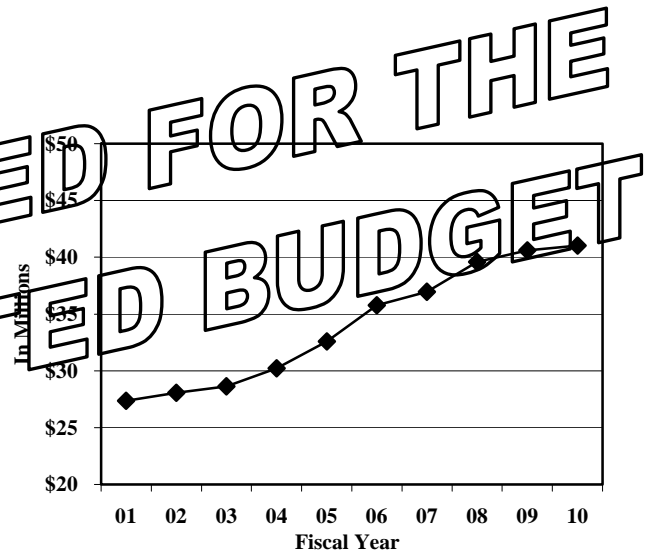
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110). The estimated areawide certified value for the 2010 fiscal year is \$3.897 billion, down from \$3.972 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 FY10 mill levy is to be adopted on or before June 15, 2009 (Charter provision 9.7).

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 are the Senior Citizen and Disabled Veteran exemptions. In FY10, these exemptions are expected to be \$1.8+ million in property tax revenue not collected.

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



FY01-09 are based on actual collections.

FY10 is based on assessed value projections.



# MAJOR REVENUES

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## SALES TAX REVENUES

Sales tax revenues (general, liquor and hotel) are expected to decrease by a total of \$2.03M (or 4.8% in total) in FY10. This project revenue reduction is due to an expected decrease in general sales tax revenue of \$2.03M (or 4.9%). Liquor and Hotel tax revenues are expected to stay the same. The reduction is directly related to the economic recession. It is anticipated that the recession will reduce the purchase of discretionary items by local residents and the number of cruise ship and destination travelers visiting Juneau.

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 \$31.5M in FY10. This represents a 4.9% increase from FY10's projected actuals, reflecting expected steady growth in this revenue.

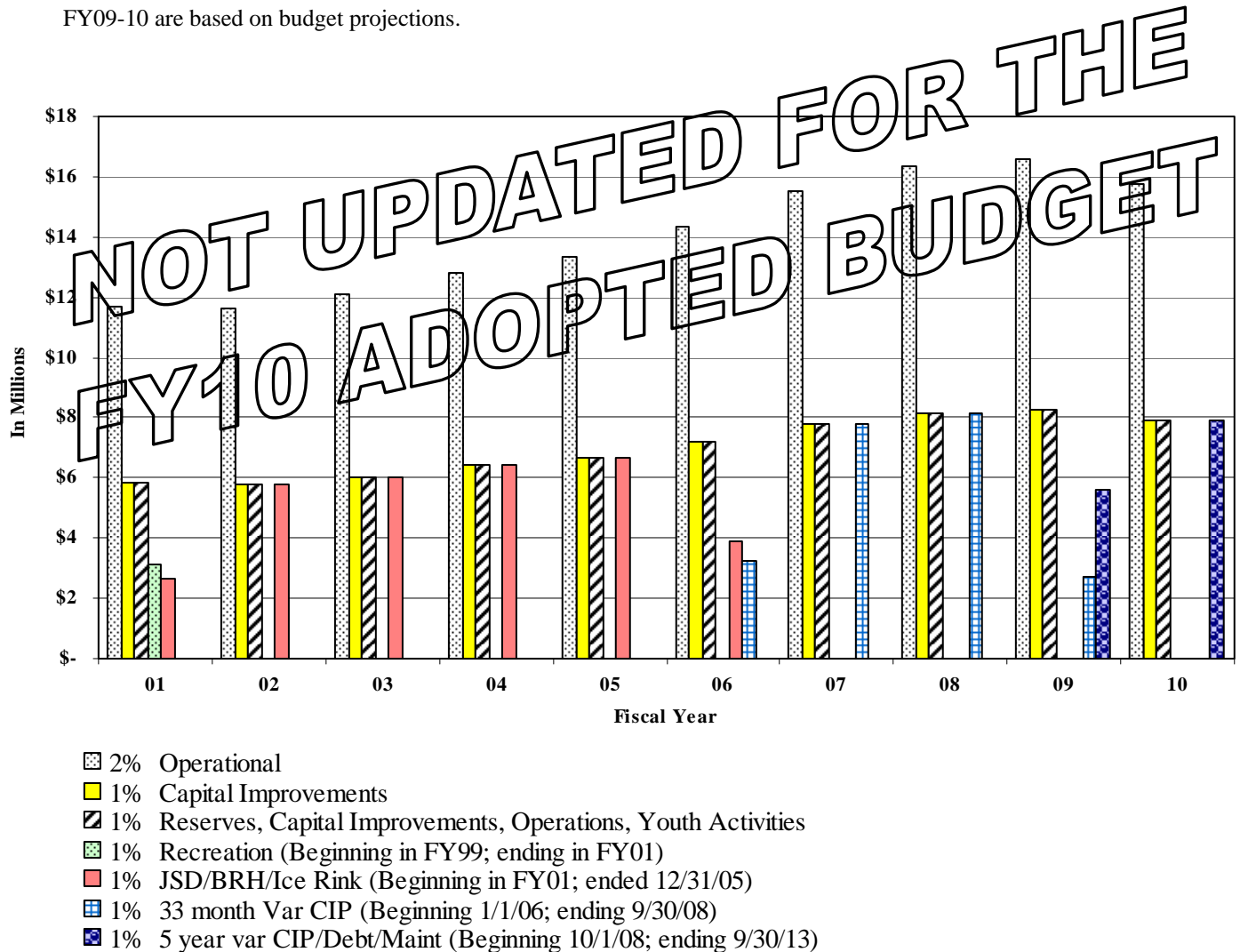
# MAJOR REVENUES

## GENERAL SALES TAX

FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.



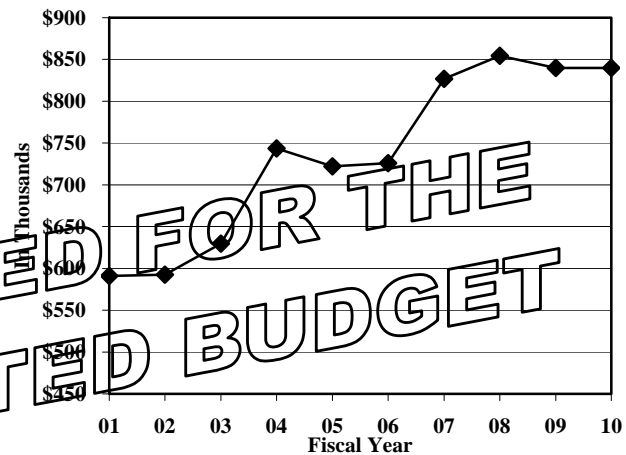
# MAJOR REVENUES

## 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 small spike in FY07 is assumed to have come from the legislature's extra meetings conducted during the year. The small decrease expected in FY09 and FY10 assumes the new No Smoking Ordinance will have a small negative impact on liquor sales.



FY01-08 are based on actual collections.  
FY09-10 are based on projections.

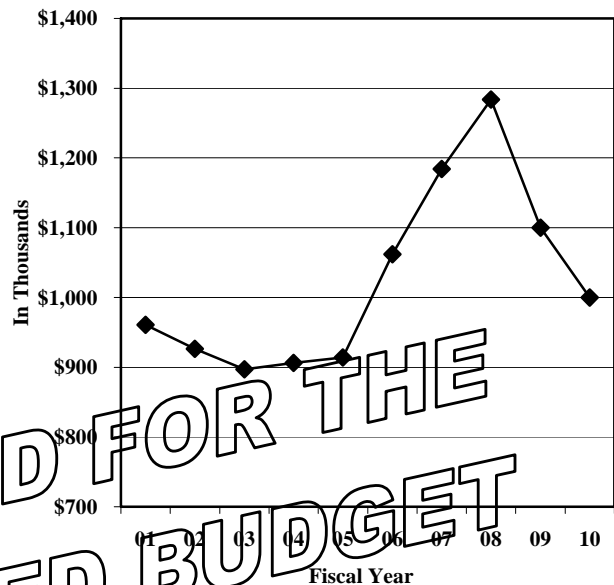
# MAJOR REVENUES

## 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 it's lowest point in FY03, this source of revenue has steadily increased to a peak of \$1.28M in FY08. And although revenue generated from this source was at its all-time high in FY08, based on current independent traveler data, the shorter legislative sessions, and the economic recession it is anticipated that there will be a material decrease in FY09 of 14.3%, with another decrease of 9% in FY10.

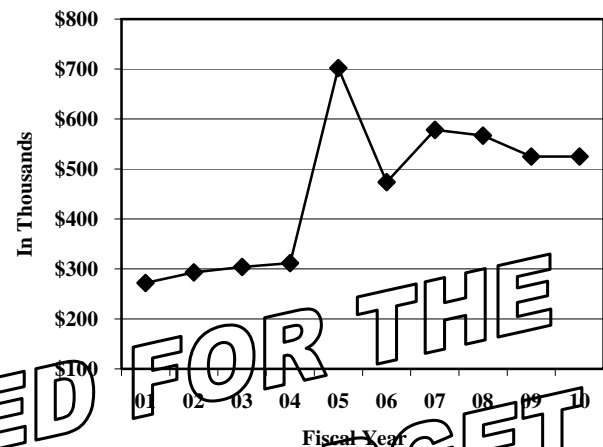


FY01-08 are based on actual collections.  
FY09-10 are based on projections.

# 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. We are anticipating that there will be a decrease of 7.4% in FY09 and that sales will hold relatively constant for FY10. These projections are based on sales information which indicates tobacco product sales are slowing slightly.



FY01-08 are based on actual collections.  
FY09-10 are based on projections

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

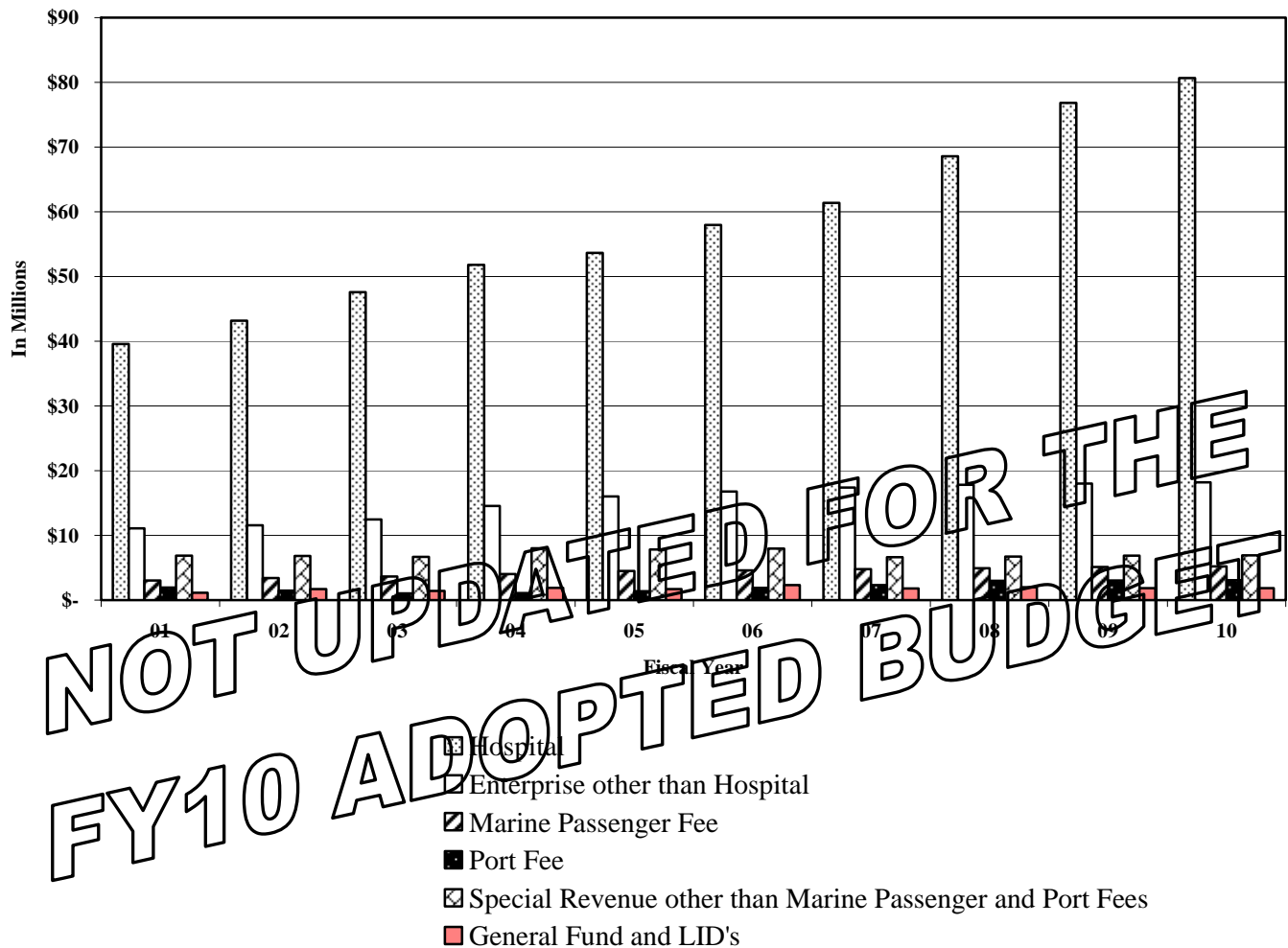
## OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues, in total, are expected to 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



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 cruise ship 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

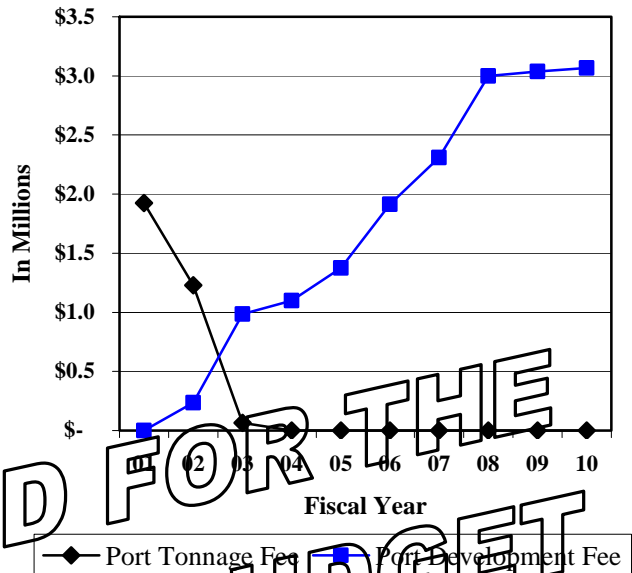
# MAJOR REVENUES

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 cruise ship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruise ship 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 \$1.75 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

FY01-08 are based on actual collections.

FY09-10 are based on projections.

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 \$3.0M in FY09 and \$2.92M in FY10 based on current projections of the number of cruise ship passengers visiting Juneau.

# MAJOR REVENUES

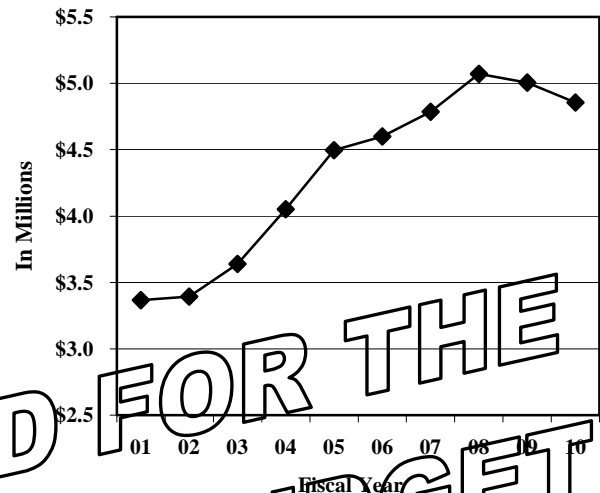
## MARINE PASSENGER FEE

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 cruise ship passengers visiting Juneau, including emergency services, transportation impacts and recreation infrastructure use, and to mitigate impacts of increased utilization of CBJ services by cruise ship 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 up through the summer of 2008. Starting in the summer of 2009, we are expecting to experience a reduction in the total number of cruise ship passengers. This reduction is in anticipation of the impact that the economic recession will have on tourism in general. We are expecting passenger fee revenues to decline in FY09 by 1.4% and an additional 3% in FY10.



FY01-08 are based on actual collections.

FY09-10 are based on 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.

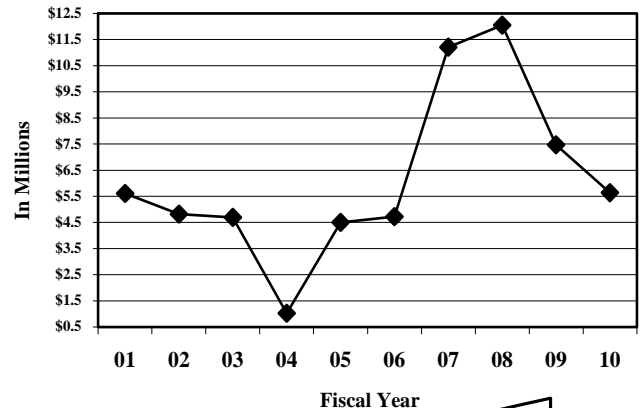
The average funds available for Central Treasury investment, over the last five (5) years (FY04-FY08), has ranged from a low of \$22.3 million in FY07 to a high of \$40.3 million in FY04.

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.

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



FY01 - 08 are based on actual collections.

FY09 - 10 are based on projections.

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.

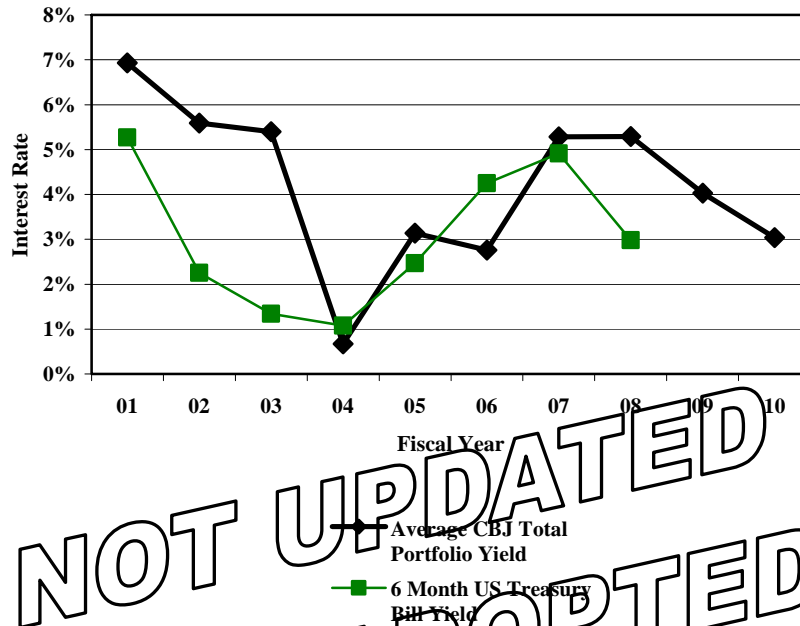
In FY07, the federal funds rate was held at 5.25% throughout the fiscal year. This stabilized interest rates and along with the increase of funds under investment, income rose sharply from FY06 earnings.

In FY08, the federal funds rate dropped from 5.25% to 2%, causing an increase in the market value of the portfolio, resulting in an increase in earnings for the fiscal year to the highest level over the past 5 years.

In FY09, further reductions in the federal funds rate has taken place in the first 6 months, bringing the federal funds rate down below 1%. Due to the low interest rate environment, it is expected that the portfolio yields for FY09 and FY10 will see severe decreases in earnings as lower coupon investments are purchased.

# MAJOR REVENUES

## Total Portfolio's Average Rate of Return:



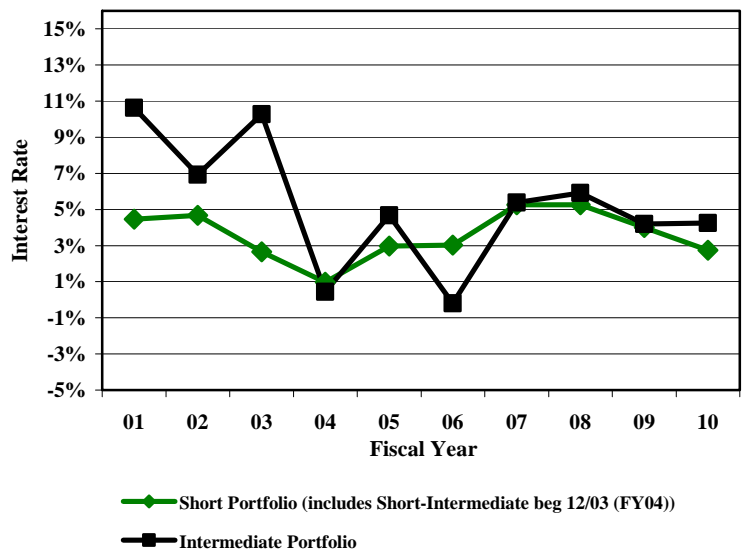
A eight-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY09-10 projections of CBJ's average annual total return.

## 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

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## 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 (\$7.7K) 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 in FY09 and in FY10. These increases reflect projected increases in the School Foundation funding and School Construction Bond Debt Reimbursement funding. (Detailed information for these State revenue sources can be found on the following pages)

### State Revenue Sharing

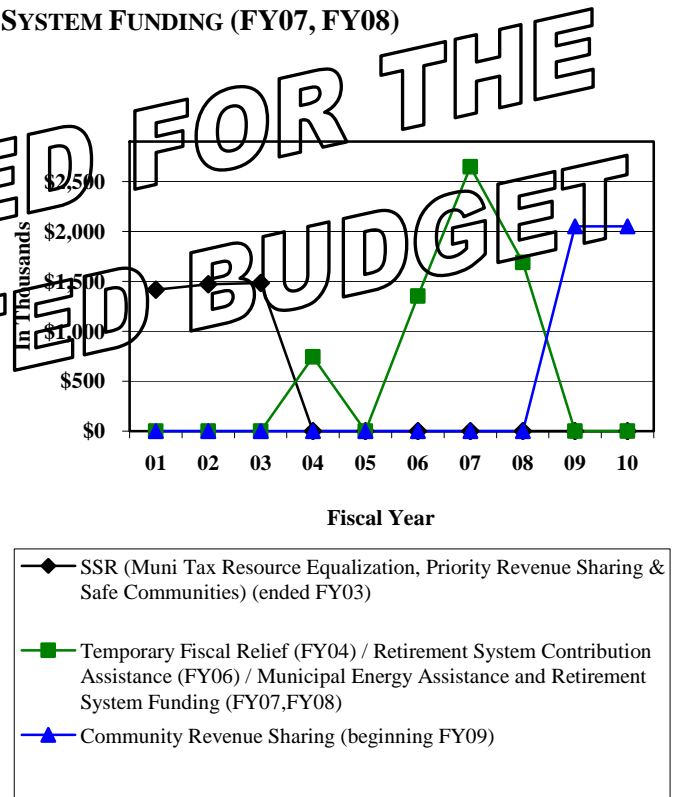
- **MUNI TAX RESOURCE EQUALIZATION, PRIORITY REV SHARING (ENDED FY03)**
- **SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)**
- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07, FY08)**
- **COMMUNITY REVENUE SHARING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



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

# MAJOR REVENUES

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\$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.

## COMMUNITY REVENUE SHARING PAYMENTS

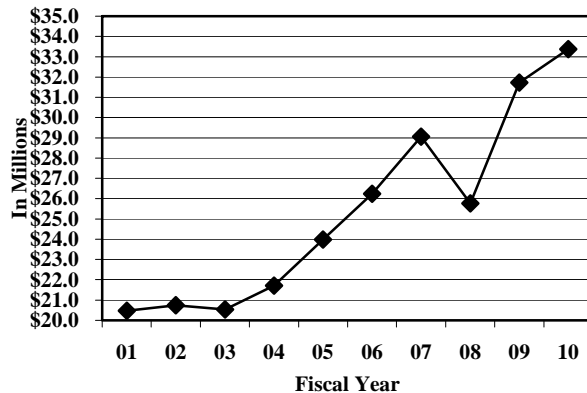
The basic community revenue sharing payment will be based on the following formula: the amount available for payments in the fund, minus \$60M, divided by \$60M, plus one, multiplied by 384K. If the amount calculated is less than \$220K, the basic amount would be \$220K. The basic amount is then prorated, 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 \$2.05M 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.



FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.

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, while student counts declined (from 5,298 to 5,225), Foundation Funding increased (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, Found Funding decreased by 11.3% or \$3.28M. This revenue reduction was off set by a special one-time grant from the State, \$3.458 million, for general operations. The student counts drop again (from 5,149 to 5,064) and the district cost factor was decreased for this one year from 1.04 to 1.005. The base student allocation remained the same at \$5,380.

In FY09, foundation funding is expected to increase (23.1% or \$5.96M). 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 5,064 to 4,962).

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 4,962 to 4,909).

## SCHOOL PERS/TRS FUNDING

Starting in FY08, the State is providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District received \$10.63M in FY08 and is anticipating receiving \$11.27M for FY09 and FY10.

# MAJOR REVENUES

## SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

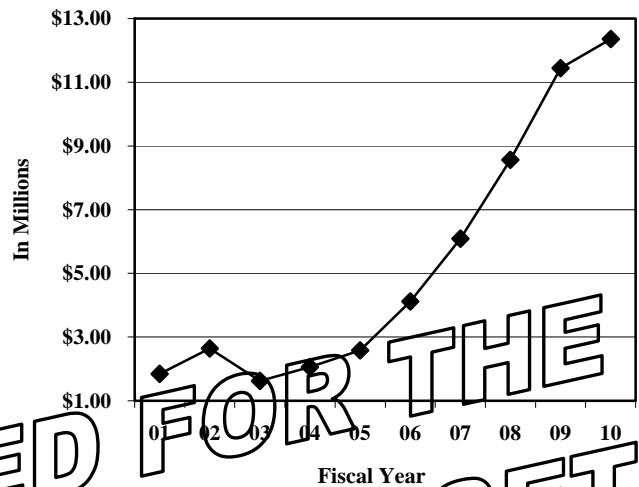
Alaska Statute 14.11.100 provides for state aid to assist in funding the costs of school construction debt incurred by local government units. Originally established to reimburse payments made after July 1, 1975, several changes and modifications have been made to the program over the years, such as 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), a new Valley Swimming Pool (\$19.8M to be issued in FY09) and a covered playground for the Dzantik'i Heeni Middle School (\$1.68M 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)

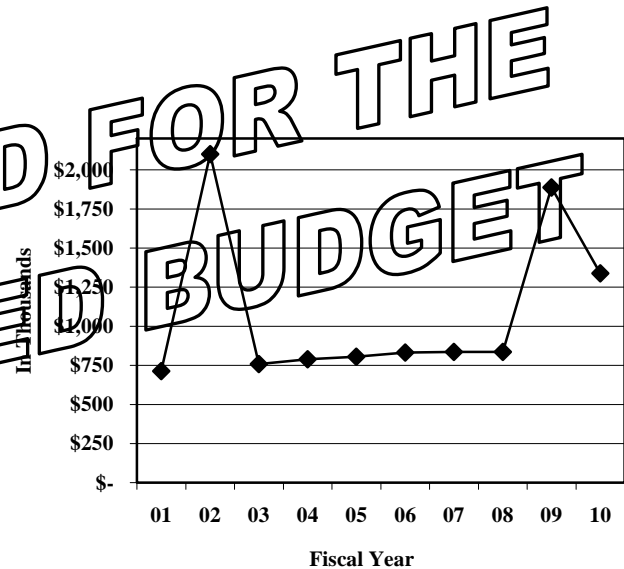
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

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.

PILT revenues will increase in FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to



FY01-07 are based on actual revenue collected.

FY08 is based on estimated collections.

FY09-10 are based on budget projections.

100% for these 5 years. Of the funding increase shown for FY09, \$560K of the increase was due to receiving the FY08 increase so late that it will be recorded as revenue in FY09.

PILT revenue for FY10 is projected to stay relatively constant from FY09 once the adjustment for the extra FY08 payment recorded in FY09 is taken into consideration. This revenue source should stay constant through FY12.

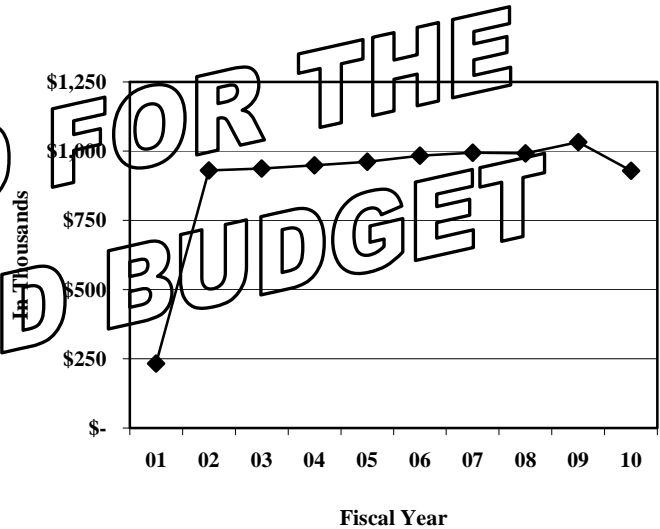


# MAJOR REVENUES

## 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.



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

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).

extension for FY08. This funding program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding will be reduced by 10% per year starting in FY10 (FY10 -10%, FY11 -20%, FY12 -30%)

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

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.

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 received a one-time

	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
FY09 Proj	1,022,500	10,300	1,032,800
FY10 Rev	920,200	9,300	929,500

## MAJOR REVENUES

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### MISCELLANEOUS FEDERAL GRANTS

The miscellaneous federal grants consist primarily of grants awarded to the School District, however other CBJ entities have received 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.

# NOTES

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# **CAPITAL PROJECTS**



# CAPITAL PROJECTS

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## INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY10-15.

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 FY10 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY10 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 FY10 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2010 – 2015** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2010**.

## CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY10.

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 FY10 that have been established by the Assembly, the PWFC and/or the City Manager. FY10 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

## FY10 Adopted Capital Project Budget

**Table 1** shows the source of funds for the FY09 capital budget as well as the funding sources for the Adopted FY10 capital budget.

**Table 1**  
**Summary of FY09 - 10**  
**Capital Project Funding Sources**  
(costs in thousands)

<b>FUNDING SOURCES</b>	<b>Adopted FY09 Budget</b>	<b>Adopted FY10 Budget</b>
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax: Sewer Improvements	9,790.0	6,600.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	7,900.0	8,000.0
Marine Passenger Fees	2,424.2	1,488.0
Port Development Fees	1,750.0	1,750.0
Lands Fund	550.0	475.0
Wastewater Utility Enterprise Fund	1,148.0	-
Water Utility Enterprise Fund	2,695.0	2,420.0
<b>Total</b>	<b><u>\$ 27,257.2</u></b>	<b><u>\$ 21,733.0</u></b>

# CAPITAL PROJECTS

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## SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

**General Sales Tax:** The Adopted FY10 Budget for General Sales Tax funded projects is \$1,000,000.

**1% Temporary Sales Tax:** The Adopted FY10 Budget for 1% Temporary Sales Tax funded projects is \$6,600,000.

**1% Areawide Sales Tax for Capital Projects:** The Adopted FY10 Budget for 1% Areawide Sales Tax funded projects is \$8,000,000.

## MARINE PASSENGER FEES

The Adopted FY10 Budget for the Marine Passenger Fee funded projects is \$1,488,000.

A complete listing of all adopted FY10 – FY15 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 2010 – 2015**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Year 2010**.



# NOTES

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# **GENERAL GOVERNMENTAL FUNDS**

## **THIS SECTION INCLUDES:**

General Fund Summary  
Roaded Service Area Summary  
Fire Service Area Summary



# GENERAL FUND SUMMARY

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Expenditures:</b>					
Personnel Services	\$ 17,418,900	18,776,300	18,158,400	19,079,900	19,558,300
Commodities and Services	8,339,000	9,670,900	9,188,800	9,343,300	9,418,700
Capital Outlay	55,400	92,000	73,000	80,000	50,000
Contingency	20,400	35,000	35,000	35,000	40,000
Return Marine Passenger Fee Proceeds (1)	30,500	-	-	-	-
Capital Projects Indirect Cost Allocation	(285,000)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(3,239,300)	(3,589,100)	(3,494,500)	(3,581,600)	(3,590,800)
Support to other funds	37,659,400	42,271,000	42,271,000	44,444,900	44,091,900
Better Capital City	489,600	500,000	500,000	500,000	475,000
<b>Total Expenditures</b>	<b>60,488,900</b>	<b>67,231,800</b>	<b>66,207,400</b>	<b>69,377,200</b>	<b>69,518,800</b>
<b>Funding Sources:</b>					
<b>State Support:</b>					
School Construction	8,561,400	11,814,600	11,437,300	12,131,500	12,358,800
State Shared Revenue	2,922,400	2,067,000	2,110,900	2,015,000	16,000
Library Grants	103,400	113,300	111,200	113,300	113,200
ASHA "in Lieu" Tax	25,200	30,000	25,500	30,000	25,500
Miscellaneous Grants	142,900	194,600	195,400	-	103,100
<b>Total State Support</b>	<b>11,755,300</b>	<b>14,219,500</b>	<b>13,880,300</b>	<b>14,289,800</b>	<b>12,616,600</b>
<b>Federal Support:</b>					
Federal "in Lieu" Tax	835,400	763,100	1,886,400	1,302,600	1,338,400
Miscellaneous Grants	-	118,800	118,800	-	-
<b>Total Federal Support</b>	<b>835,400</b>	<b>881,900</b>	<b>2,005,200</b>	<b>1,302,600</b>	<b>1,338,400</b>
<b>Local Support:</b>					
Property Taxes	31,273,200	29,844,900	29,645,700	31,198,100	33,187,200
User Fees, Permits, Rents, and Leases	1,597,300	1,686,500	1,512,000	1,683,900	1,484,200
Penalties and Fines	481,200	478,000	513,000	488,000	513,000
Interest - Investment & A/R	6,950,300	4,117,200	4,180,700	3,897,800	3,281,300
<b>Total Local Support</b>	<b>40,302,000</b>	<b>36,126,600</b>	<b>35,851,400</b>	<b>37,267,800</b>	<b>38,465,700</b>
<b>Total Revenues</b>	<b>52,892,700</b>	<b>51,228,000</b>	<b>51,736,900</b>	<b>52,860,200</b>	<b>52,420,700</b>
<b>Support from other funds</b>	<b>11,300,400</b>	<b>14,048,400</b>	<b>14,041,300</b>	<b>14,020,800</b>	<b>12,672,500</b>
<b>Total Revenues and Support from other funds</b>	<b>64,193,100</b>	<b>65,276,400</b>	<b>65,778,200</b>	<b>66,881,000</b>	<b>65,093,200</b>
<b>Fund Balance From (To)</b>	<b>(3,704,200)</b>	<b>1,955,400</b>	<b>429,200</b>	<b>2,496,200</b>	<b>4,425,600</b>
<b>Total Funding Sources</b>	<b>\$ 60,488,900</b>	<b>67,231,800</b>	<b>66,207,400</b>	<b>69,377,200</b>	<b>69,518,800</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>AVAILABLE FUND BALANCES</b>	<b>\$ 6,992,700</b>	<b>5,037,300</b>	<b>6,563,500</b>	<b>4,067,300</b>	<b>2,137,900</b>

(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

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Parks and Recreation	\$ 3,888,900	4,335,700	4,130,700	4,484,000	4,363,700
Police	11,925,200	12,850,500	12,217,100	13,138,800	13,062,600
Streets	4,457,700	5,339,300	5,339,300	5,060,400	4,963,900
Return Marine Passenger Fee Proceeds (1)	20,200	-	-	-	-
Support to:					
General Fund	-	55,000	55,000	-	-
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
Transit	3,246,700	3,860,000	3,860,000	3,860,000	3,800,000
<b>Total Expenditures</b>	<b>23,763,700</b>	<b>26,665,500</b>	<b>25,827,100</b>	<b>26,768,200</b>	<b>26,415,200</b>
<b>FUNDING SOURCES:</b>					
Property Taxes	7,549,900	9,762,300	9,684,500	9,762,300	7,124,900
State Shared Revenue	1,051,900	55,000	60,000	55,000	2,106,400
Miscellaneous State Grants	87,700	80,900	61,100	39,800	76,600
Federal Revenue - Grant	7,000	7,900	2,000	8,400	7,000
Forest Timber Receipts	843,000	-	1,032,800	-	929,500
Licenses, Fees, Permits	1,378,100	1,379,300	1,372,600	1,392,500	1,349,000
Ordinance Violations	547,700	584,100	550,500	586,100	552,400
E911 Surcharge	895,900	860,400	850,000	860,400	850,000
Other Revenue	57,400	25,600	33,800	18,900	19,200
Interdepartmental Charges	42,700	46,100	46,100	46,100	46,100
Support from:					
Sales Tax	9,632,900	12,343,400	12,343,400	12,344,000	10,432,300
Marine Passenger Fee	604,200	808,300	808,300	809,900	806,500
Fund Balance (To) From	1,065,300	712,200	(1,018,000)	844,800	2,115,300
<b>Total Funding Sources</b>	<b>\$ 23,763,700</b>	<b>26,665,500</b>	<b>25,827,100</b>	<b>26,768,200</b>	<b>26,415,200</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 448,800</b>	<b>1,037,500</b>	<b>1,049,500</b>	<b>1,037,500</b>	<b>1,322,800</b>
<b>AVAILABLE FUND BALANCES</b>	<b>\$ 2,051,200</b>	<b>750,300</b>	<b>2,468,500</b>	<b>1,635,700</b>	<b>79,900</b>

(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

	FY 08 Actuals	FY09		FY 10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Fire	\$ 3,231,500	3,304,300	2,767,700	3,225,500	3,048,900
<b>Total Expenditures</b>	<b><u>3,231,500</u></b>	<b><u>3,304,300</u></b>	<b><u>2,767,700</u></b>	<b><u>3,225,500</u></b>	<b><u>3,048,900</u></b>
<b>FUNDING SOURCES:</b>					
Property Taxes	\$ 782,900	1,269,000	1,259,400	1,306,400	726,600
State Shared Revenue	332,100	-	-	-	-
State Grants	17,600	-	-	-	-
Federal Grants	-	149,600	149,600	-	-
User Fees	9,100	2,500	6,000	7,500	5,500
Fire - Contracted Services	451,200	475,400	475,400	494,900	483,100
Support from:					
Sales Tax	1,135,300	1,324,600	1,324,600	1,324,000	1,179,500
Marine Passenger Fee	71,200	90,500	90,500	90,500	94,200
Fund Balance (To) From	<u>449,700</u>	<u>(7,300)</u>	<u>(537,800)</u>	<u>2,200</u>	<u>560,000</u>
<b>Total Funding Sources</b>	<b><u>\$ 3,231,500</u></b>	<b><u>3,304,300</u></b>	<b><u>2,767,700</u></b>	<b><u>3,225,500</u></b>	<b><u>3,048,900</u></b>
<b>FUND BALANCES</b>	<b>\$ 301,400</b>	<b>308,700</b>	<b>839,200</b>	<b>837,000</b>	<b>279,200</b>

# NOTES

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# **MAYOR AND ASSEMBLY**





# MAYOR AND ASSEMBLY

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## MISSION STATEMENT

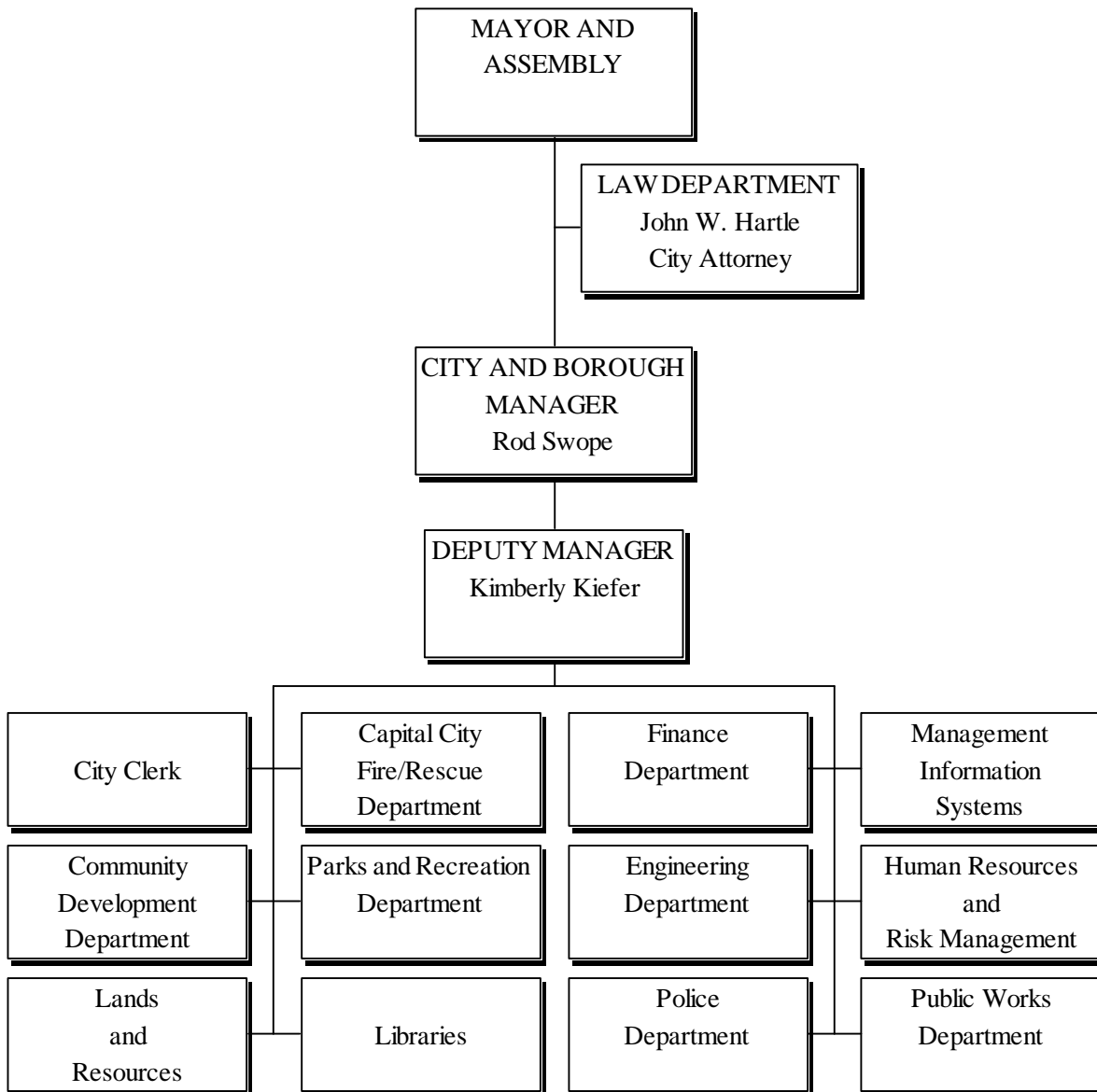
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly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

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## FY10 ADOPTED BUDGET

**\$3,476,800**

## FUNCTIONAL ORGANIZATION CHART



# MAYOR AND ASSEMBLY

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 204,900	254,600	219,000	267,500	256,700
Commodities and Services	336,600	421,100	370,900	436,700	437,400
Better Capital City	489,600	500,000	500,000	500,000	475,000
Other - Grants, etc.	2,406,100	2,140,800	2,137,800	2,105,700	2,307,700
<b>Total Expenditures</b>	<b>3,437,200</b>	<b>3,316,500</b>	<b>3,227,700</b>	<b>3,309,900</b>	<b>3,476,800</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	50,200	55,400	55,400	55,400	55,400
State Shared Revenue	7,200	-	-	-	-
Support from:					
Sales Tax	500,000	500,000	500,000	500,000	475,000
Liquor Sales Tax	125,600	129,400	129,400	133,300	157,000
Tobacco Excise Tax	320,000	297,300	297,300	297,300	273,600
Marine Passenger Fee	431,400	356,400	356,400	356,400	388,400
General Fund	2,002,800	1,978,000	1,889,200	1,967,500	2,127,400
<b>Total Funding Sources</b>	<b>\$ 3,437,200</b>	<b>3,316,500</b>	<b>3,227,700</b>	<b>3,309,900</b>	<b>3,476,800</b>
<b>STAFFING</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Mayor and Assembly's FY10 Adopted Budget represents a increase of \$166,900 (5.0%) from the FY10 Approved Budget.

### The significant budgetary change is:

- Personnel Services decreased \$10,800 (4.0%) due to decreased health care costs.
- Community Projects increased \$177,000 (14.3%) due to one time monies for building restrooms and staging areas, buying bear-proof trash receptacles and erecting windproof screening for the Franklin Dock.

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Operations:</b>					
Personnel Services	\$ 204,900	254,600	219,000	267,500	256,700
Commodities and Services	206,900	250,100	218,900	260,700	261,400
<b>Total</b>	<b>411,800</b>	<b>504,700</b>	<b>437,900</b>	<b>528,200</b>	<b>518,100</b>
<b>Assembly Grants:</b>					
Arts and Humanities Council	169,500	175,800	175,800	175,800	175,800
Juneau Family Birth Center	50,000	-	-	-	-
Social Service Advisory Board	604,800	723,100	723,100	745,000	745,000
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	310,400	410,400	410,400	410,400	410,400
<b>Total</b>	<b>1,174,300</b>	<b>1,348,900</b>	<b>1,348,900</b>	<b>1,370,800</b>	<b>1,370,800</b>
<b>Special Contracts:</b>					
Lobbyist	129,700	166,000	147,000	166,000	166,000
Hearing Officers	-	5,000	5,000	10,000	10,000
<b>Total</b>	<b>129,700</b>	<b>171,000</b>	<b>152,000</b>	<b>176,000</b>	<b>176,000</b>
<b>Community Projects:</b>					
Juneau Festival Committee	30,000	33,000	33,000	33,000	33,000
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration (1)	19,000	-	-	20,000	20,000
Juneau Economic Development Council	200,000	272,000	272,000	272,000	250,000
Juneau Small Business Development Center	25,000	50,000	50,000	50,000	30,000
Downtown Ambassador Program	39,300	56,400	53,400	56,400	53,400
Downtown Circulator Bus Study	75,000	-	-	-	-
United Way Electrical Power Grant	505,000	-	-	-	-
50th Statehood Celebration	35,000	77,000	77,000	-	-
United Way Compass III Project Grant	-	-	-	-	30,000
Downtown Historic Development Design	-	-	-	-	35,000
Franklin Dock Enterprises, LLC	-	-	-	-	182,000
Shoreside Power	300,000	300,000	300,000	300,000	300,000
Better Capital City	489,600	500,000	500,000	500,000	475,000
<b>Total</b>	<b>1,721,400</b>	<b>1,291,900</b>	<b>1,288,900</b>	<b>1,234,900</b>	<b>1,411,900</b>
<b>Total Expenditures</b>	<b>\$ 3,437,200</b>	<b>3,316,500</b>	<b>3,227,700</b>	<b>3,309,900</b>	<b>3,476,800</b>

(1) In addition to direct monetary support, the Juneau Police Department provides security services at Celebration.

# MAYOR AND ASSEMBLY

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
Mayor of the City and						
Borough of Juneau	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Assembly Members	8.00	48,000	8.00	48,000	8.00	48,000
Benefits	-	176,600	-	189,500	-	178,700
<b>Total Budget</b>	<b>9.00</b>	<b>\$ 254,600</b>	<b>9.00</b>	<b>\$ 267,500</b>	<b>9.00</b>	<b>\$ 256,700</b>

# **ADMINISTRATION**

## **THIS SECTION INCLUDES:**

City Manager

City Clerk

Management Information Systems

Human Resources



# CITY MANAGER

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## MISSION STATEMENT

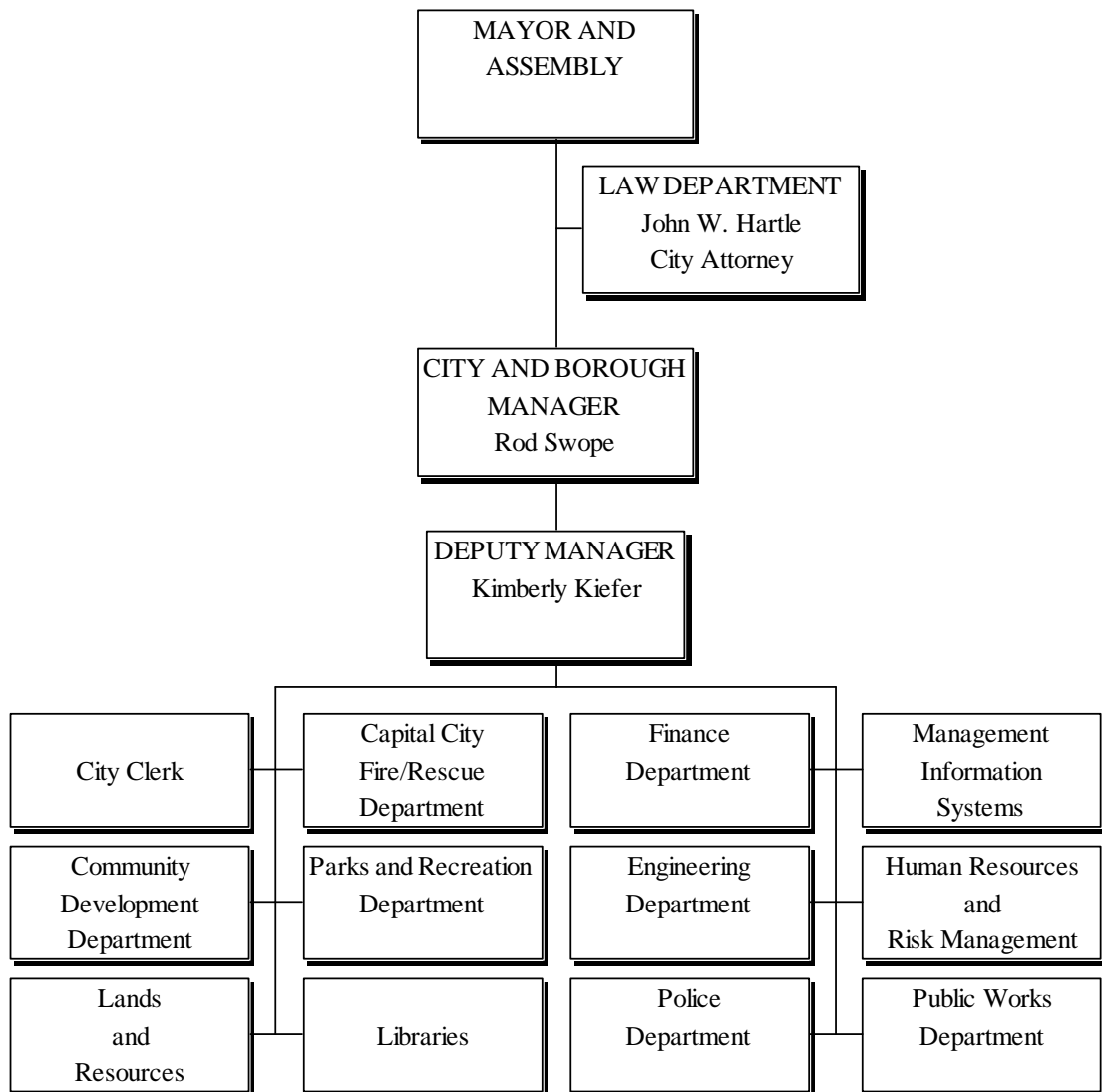
The City Manager's Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

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## FY10 ADOPTED BUDGET

**\$1,593,700**

## FUNCTIONAL ORGANIZATION CHART





# CITY MANAGER

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 912,900	1,140,900	1,112,600	1,066,400	1,113,200
Commodities and Services	321,100	486,000	474,800	427,400	431,500
Voter Information	7,200	9,000	5,000	9,000	9,000
Contingency	20,400	35,000	35,000	35,000	40,000
Return Marine Passenger Fee Proceeds (1)	30,500	-	-	-	-
<b>Total Expenditures</b>	<b><u>1,292,100</u></b>	<b><u>1,670,900</u></b>	<b><u>1,627,400</u></b>	<b><u>1,537,800</u></b>	<b><u>1,593,700</u></b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	39,800	46,400	46,400	46,400	46,400
State Shared Revenue	86,800	-	-	-	-
State Grant	32,900	112,000	114,200	-	72,100
Miscellaneous Grant	9,400	-	-	-	-
Support from:					
Marine Passenger Fees	57,000	95,000	95,000	62,000	62,000
General Fund	1,066,200	1,417,500	1,371,800	1,429,400	1,413,200
<b>Total Funding Sources</b>	<b><u>\$ 1,292,100</u></b>	<b><u>1,670,900</u></b>	<b><u>1,627,400</u></b>	<b><u>1,537,800</u></b>	<b><u>1,593,700</u></b>
<b>STAFFING</b>	<b>8.30</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

(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 FY10 Adopted Budget represents an increase of \$55,900 (3.6%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$46,800 (4.4%) due to negotiated wage increases and changes in the City Manager compensation. The increase is minimized due to the Special Projects Officer's position remaining vacant for FY10.
- Contingency was increased \$5,000 (14.3%) for projects that would have previously been done by the Special Project Officer.

# 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>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>
<b>Key Measures</b>					
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>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>
<b>Key Measures</b>					
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 15<sup>th</sup> adoption date as required in the charter

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

	<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>
<b>Key Measures</b>					
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

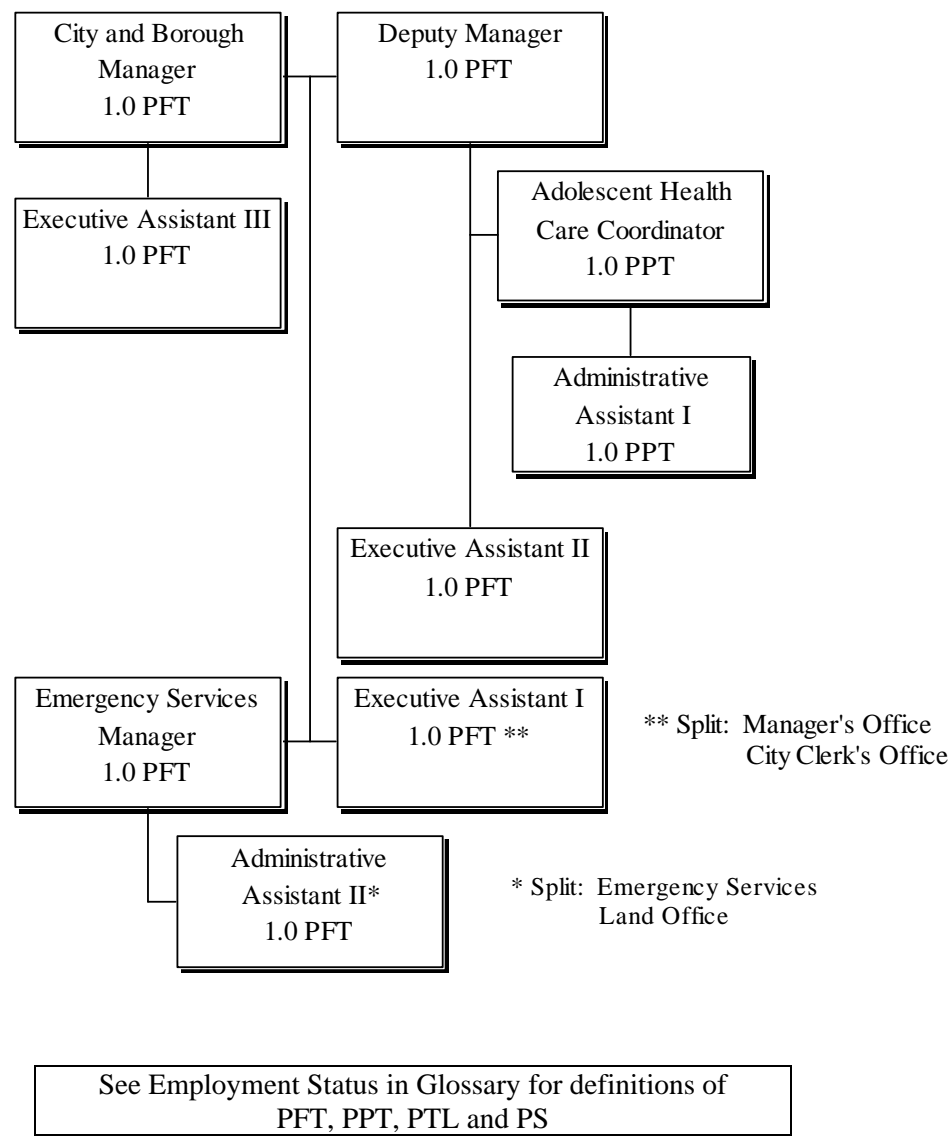
**Includes:** Addressing citizen questions, issues, inquiries and responding to complaints/concerns

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

	<i>FY06</i> <i>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>
<b>Key Measures</b>					
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



# CITY MANAGER

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits</u>
<b>CLASS TITLE:</b>						
<b>Manager's Office:</b>						
City and Borough Manager	1.00	\$ 125,600	1.00	\$ 125,600	1.00	\$ 176,600
Deputy City and Borough Manager	1.00	124,500	1.00	125,800	1.00	132,700
Special Projects Officer	1.00	74,700	1.00	74,700	1.00	-
Executive Assistant	1.00	56,700	1.00	57,600	1.00	60,500
Executive Secretary	1.00	47,300	1.00	47,800	1.00	49,000
Executive Assistant I	0.50	19,200	0.50	19,900	0.50	21,000
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	230,000	-	238,700	-	179,200
<b>Total</b>	<b><u>5.50</u></b>	<b><u>681,000</u></b>	<b><u>5.50</u></b>	<b><u>693,100</u></b>	<b><u>5.50</u></b>	<b><u>622,000</u></b>
<b>PRISM Project:</b>						
Training Specialist	0.50	27,500	0.50	28,900	0.50	31,000
Administrative Assistant	0.75	27,900	0.75	28,500	0.75	31,400
Benefits	-	35,200	-	37,500	-	23,500
<b>Total</b>	<b><u>1.25</u></b>	<b><u>90,600</u></b>	<b><u>1.25</u></b>	<b><u>94,900</u></b>	<b><u>1.25</u></b>	<b><u>85,900</u></b>
<b>Emergency Services/Public Information:</b>						
Emergency Services Manager/Public						
Information Officer	1.00	73,000	1.00	73,600	1.00	78,100
Avalanche Forecaster	-	-	-	-	1.00	67,400
Administrative Assistant II	0.50	19,800	0.50	20,400	0.50	26,800
Benefits	-	50,700	-	53,100	-	88,900
<b>Total before amendment</b>	<b><u>1.50</u></b>	<b><u>143,500</u></b>	<b><u>1.50</u></b>	<b><u>147,100</u></b>	<b><u>2.50</u></b>	<b><u>261,200</u></b>
<b>Amendment</b>						
Avalanche Forecaster (1)	1.00	70,000	1.00	-	-	-
Benefits	-	29,100	-	-	-	-
<b>Total after amendment</b>	<b><u>2.50</u></b>	<b><u>242,600</u></b>	<b><u>2.50</u></b>	<b><u>147,100</u></b>	<b><u>2.50</u></b>	<b><u>261,200</u></b>
<b>Teen Health Center:</b>						
Health Care Nurse	0.75	53,000	0.75	53,700	0.75	63,800
Administrative Assistant I	0.75	26,200	0.75	27,400	0.75	30,000
Benefits	-	47,500	-	50,200	-	50,300
<b>Total</b>	<b><u>1.50</u></b>	<b><u>126,700</u></b>	<b><u>1.50</u></b>	<b><u>131,300</u></b>	<b><u>1.50</u></b>	<b><u>144,100</u></b>
<b>Total Budget</b>	<b><u>10.75</u></b>	<b><u>\$ 1,140,900</u></b>	<b><u>10.75</u></b>	<b><u>\$ 1,066,400</u></b>	<b><u>10.75</u></b>	<b><u>\$ 1,113,200</u></b>

(1) This position was added during FY09 in response to the growing concerns of avalanche activity.

# NOTES

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# CITY CLERK

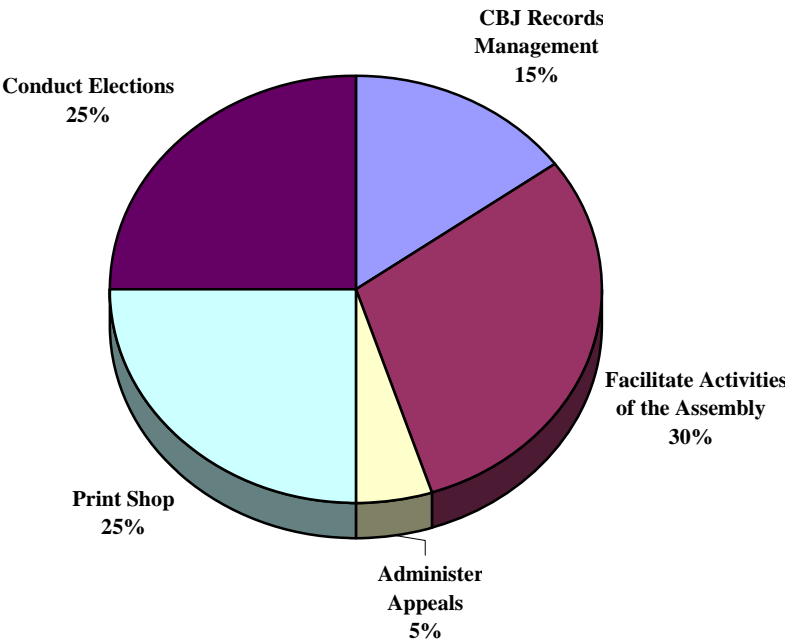
## MISSION STATEMENT

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

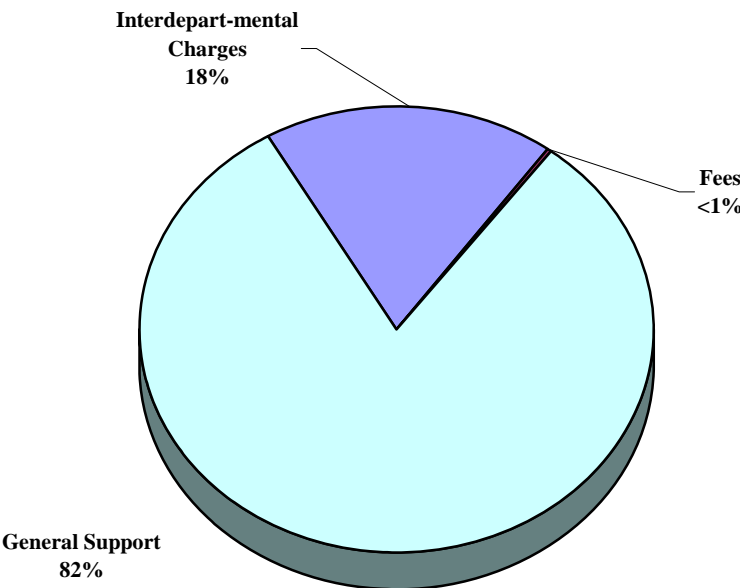
## FY10 ADOPTED BUDGET

**\$507,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# CITY CLERK

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
<b>City Clerk &amp; Elections</b>					
Personnel Services	\$ 254,100	268,500	265,000	275,000	363,000
Commodities and Services	56,100	85,800	79,400	82,900	144,300
<b>Total Expenditures</b>	<b>310,200</b>	<b>354,300</b>	<b>344,400</b>	<b>357,900</b>	<b>507,300</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	49,600	33,400	33,400	33,400	93,400
Fees	100	600	400	600	600
State Shared Revenue	16,000	-	-	-	-
Support from General Fund	244,500	320,300	310,600	323,900	413,300
<b>Total Funding Sources</b>	<b>\$ 310,200</b>	<b>354,300</b>	<b>344,400</b>	<b>357,900</b>	<b>507,300</b>
<b>STAFFING</b>	<b>2.63</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>3.70</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The Clerk and Elections Division is 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 FY10 Adopted Budget represents an increase of \$149,400 (41.7%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$88,000 (32.0%) due to negotiated wage increases and the transfer of Print Shop operations to the Clerk's office.
- Commodities and Services increased \$61,400 (74.1%); this is attributed primarily to taking over the Print Shop operations.

# 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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

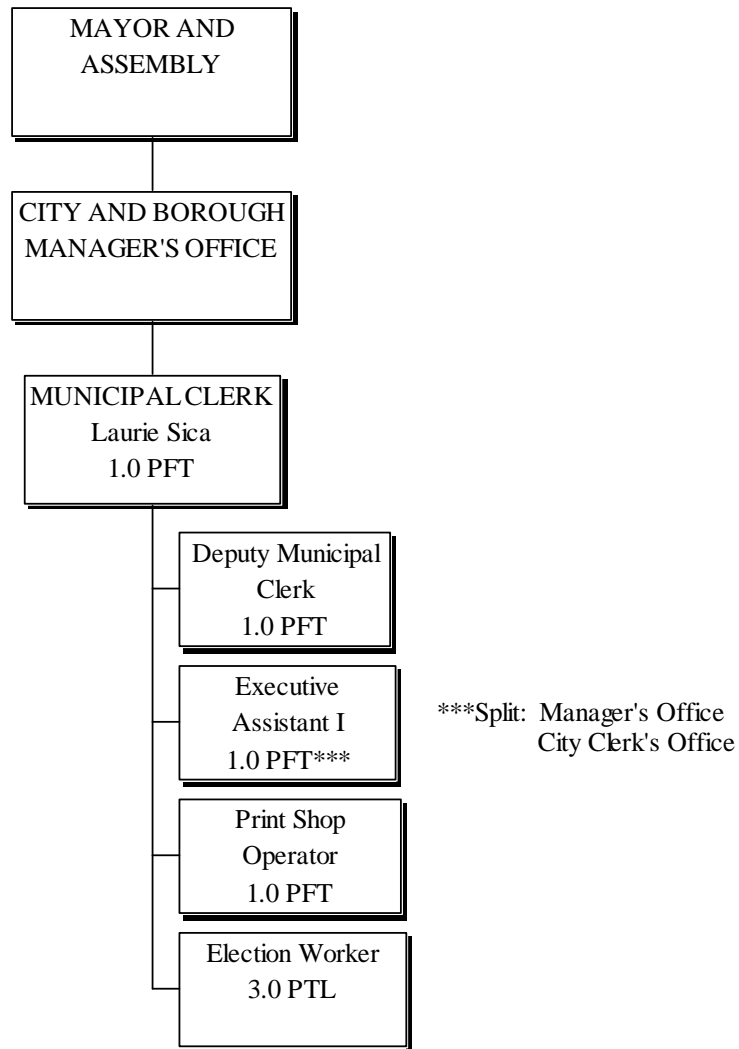
**Services Provided to:** CBJ Assembly, Staff and Public

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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

Operates Print Shop for Centralized CBJ Printing

# CITY CLERK

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
City and Borough Clerk	1.00	\$ 80,500	1.00	\$ 81,500	1.00	\$ 92,600
Deputy Clerk	1.00	51,000	1.00	51,600	1.00	55,000
Print Shop Operator (1)	-	-	-	-	1.00	42,100
Executive Assistant I	0.50	19,200	0.50	19,900	0.50	21,100
Clerk I	0.20	4,600	0.20	4,600	0.20	5,600
Elections	-	17,600	-	17,600	-	17,000
Overtime	-	6,000	-	6,000	-	8,000
Benefits	-	89,600	-	93,800	-	121,600
<b>Total Budget</b>	<b><u>2.70</u></b>	<b><u>\$ 268,500</u></b>	<b><u>2.70</u></b>	<b><u>\$ 275,000</u></b>	<b><u>3.70</u></b>	<b><u>\$ 363,000</u></b>

(1) The Print Shop operations were transferred from Finance-Purchasing to the City Clerk budget.

# NOTES

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# MANAGEMENT INFORMATION SYSTEMS

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## MISSION STATEMENT

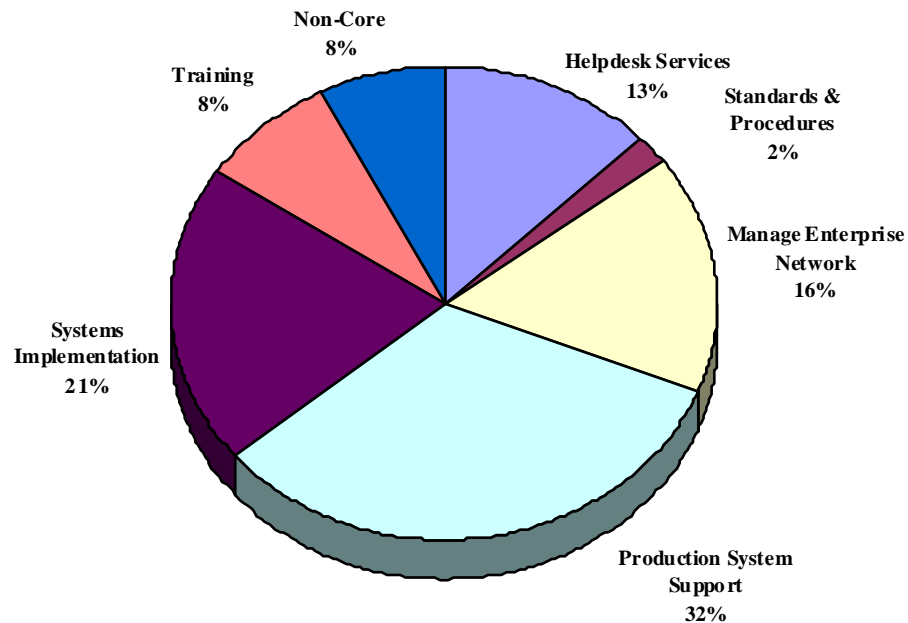
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

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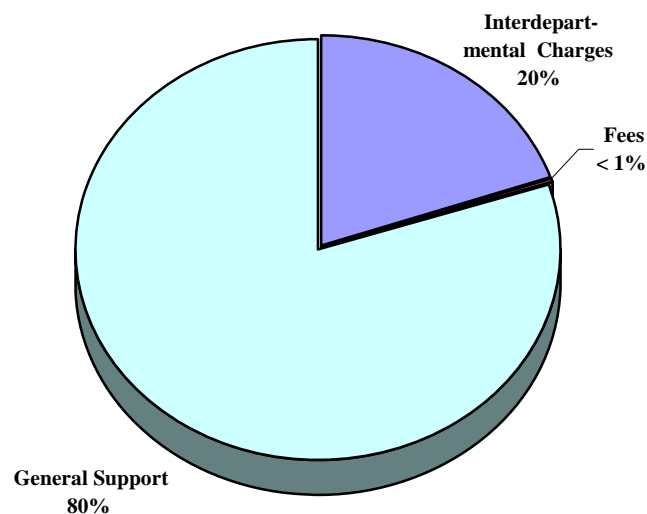
## FY10 ADOPTED BUDGET

**\$2,216,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# MANAGEMENT INFORMATION SYSTEMS

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,187,800	1,363,300	1,361,100	1,386,700	1,394,200
Commodities and Services	450,000	638,000	556,200	736,100	772,000
Capital Outlay	40,700	80,000	60,000	80,000	50,000
<b>Total Expenditures</b>	<b>1,678,500</b>	<b>2,081,300</b>	<b>1,977,300</b>	<b>2,202,800</b>	<b>2,216,200</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	336,500	437,000	437,000	437,000	437,000
Fees	3,600	3,600	3,600	3,600	3,600
State Shared Revenue	87,200	-	-	-	-
Support from General Fund	1,251,200	1,640,700	1,536,700	1,762,200	1,775,600
<b>Total Funding Sources</b>	<b>\$ 1,678,500</b>	<b>2,081,300</b>	<b>1,977,300</b>	<b>2,202,800</b>	<b>2,216,200</b>
<b>STAFFING</b>	<b>12.66</b>	<b>12.66</b>	<b>12.66</b>	<b>12.66</b>	<b>12.66</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHTS

The Management Information System's FY10 Adopted Budget represents an increase of \$34,300 (1.6%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$7,500 (0.5%) due to wages increases from contract negotiations. This increase in personnel was reduced as overtime was reduced by \$34,000 (50.9%). Staggered work schedules are being used to accomplish system maintenance without CBJ staff work interruptions.
- Software was increased \$60,000 for the new financial core software conversion.
- Management Information System is no longer considering a financial remote system support service creating a decrease in contractual services of \$42,400 (22.5%).
- The capital outlay reduction of \$30,000 is offset by a corresponding increase in minor equipment (in the commodities and services category).

# 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 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
<b>Key Measures</b>					
% 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 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
<b>Key Measures</b>					
Frequency of system unavailability events per year	10	10	3	5	5

### Manage Enterprise Network

**Includes:** Wide area and local area network management

**Services Provided to:** CBJ departments

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

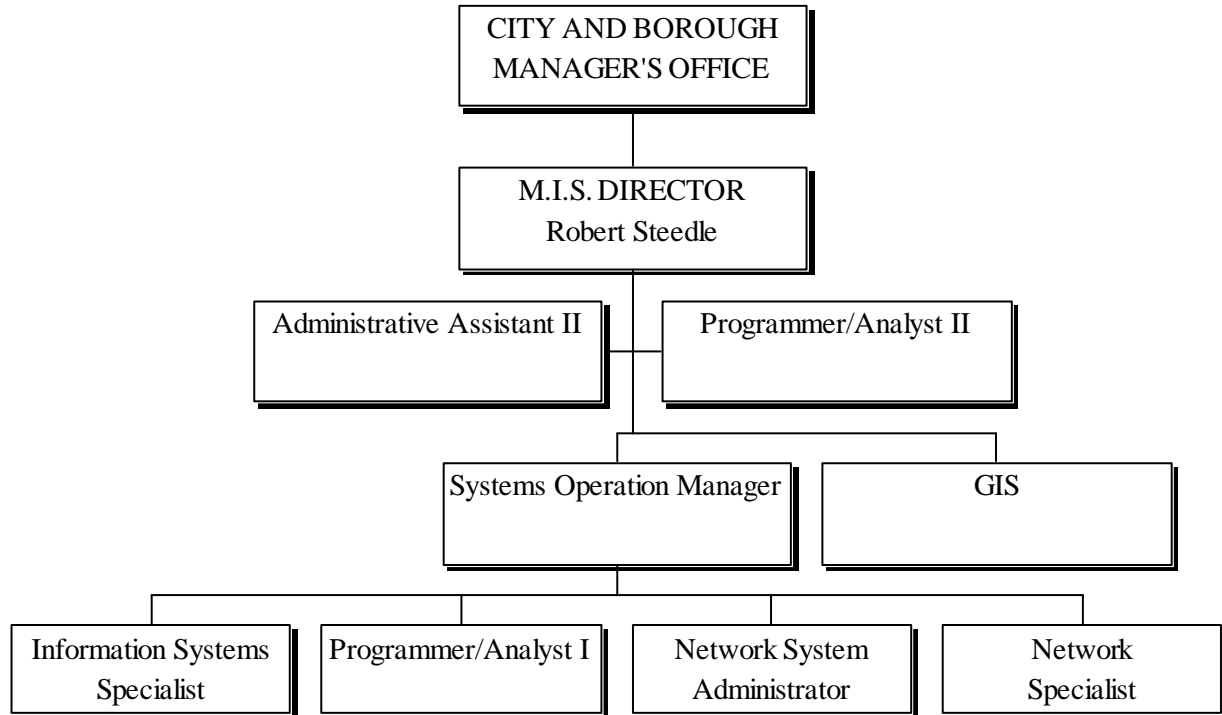
**Services Provided to:** CBJ departments

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

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## FUNCTIONAL ORGANIZATION CHART



Information Technology Management

Information Technology Training

Systems Analysis and Systems Development

Vendor Analysis/Software Package  
Procurement and Assistance

Information Technology Resource Contracts Assistance

GIS Data Administration

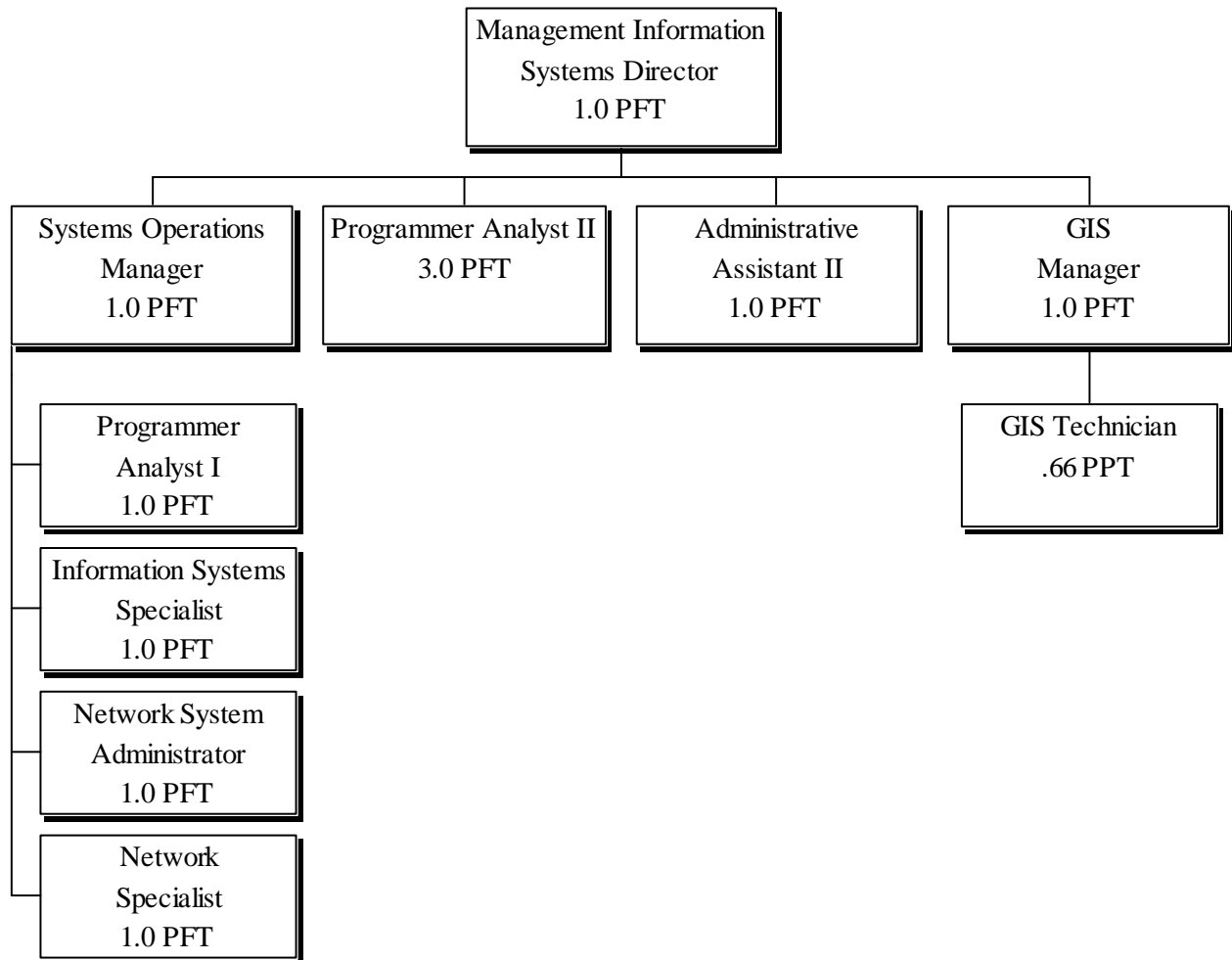
GIS User Support

GIS Systems Development

# MANAGEMENT INFORMATION SYSTEMS

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## STAFFING ORGANIZATION CHART



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



# MANAGEMENT INFORMATION SYSTEMS

## STAFFING DETAIL

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
Management Information						
System Director	1.00	\$ 105,800	1.00	\$ 108,100	1.00	\$ 112,800
Systems Operations Manager	1.00	70,400	1.00	72,800	1.00	77,600
Data Processing						
Programmer/Analyst II	4.00	298,100	4.00	298,900	4.00	316,500
Data Processing						
Programmer/Analyst I	1.00	65,600	1.00	65,600	1.00	69,900
Network Systems Administrator	1.00	71,900	1.00	73,100	1.00	77,900
Network Specialist	1.00	57,500	1.00	59,300	1.00	64,900
Information Systems Specialist	2.00	93,800	2.00	97,000	2.00	107,100
Administrative Assistant II	1.00	42,100	1.00	43,400	1.00	46,300
GIS Technician	0.66	26,800	0.66	26,800	0.66	28,600
Overtime	-	75,000	-	66,800	-	32,800
Benefits	-	471,400	-	490,300	-	473,800
Vacancy Factor	-	(15,100)	-	(15,400)	-	(14,000)
<b>Total Budget</b>	<b>12.66</b>	<b>\$ 1,363,300</b>	<b>12.66</b>	<b>\$ 1,386,700</b>	<b>12.66</b>	<b>\$ 1,394,200</b>

# HUMAN RESOURCES

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## MISSION STATEMENT

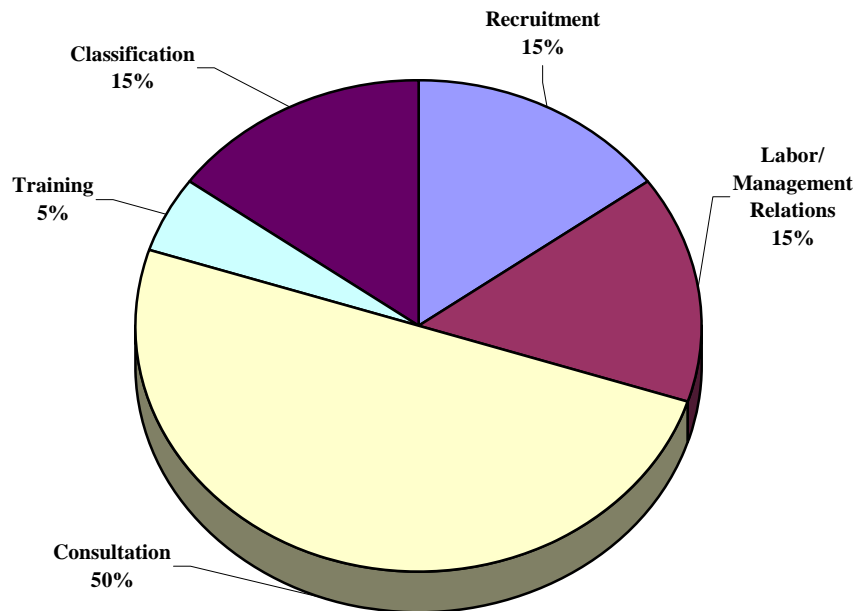
To provide employment/human resource services to the public and CBJ departments.

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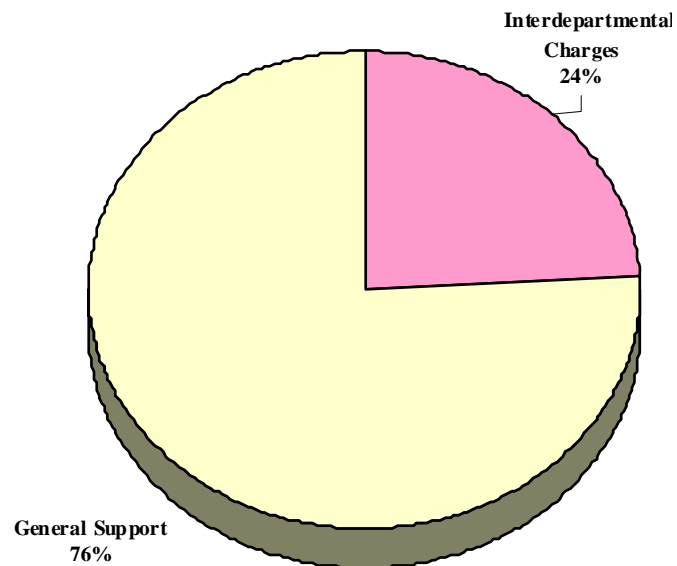
## FY10 ADOPTED BUDGET

**\$547,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# HUMAN RESOURCES

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 471,500	423,200	447,600	433,200	457,400
Commodities and Services	34,300	96,100	89,100	87,300	90,500
<b>Total Expenditures</b>	<b>505,800</b>	<b>519,300</b>	<b>536,700</b>	<b>520,500</b>	<b>547,900</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	130,800	132,200	132,200	132,200	132,200
State Shared Revenue	37,200	-	-	-	-
Fees	-	600	600	-	1,700
Support from General Fund	337,800	386,500	403,900	388,300	414,000
<b>Total Funding Sources</b>	<b>\$ 505,800</b>	<b>519,300</b>	<b>536,700</b>	<b>520,500</b>	<b>547,900</b>
<b>STAFFING</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The 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 Resource's FY10 Adopted Budget represents an increase of \$27,400 (5.3%) over the FY10 Approved Budget.

### The significant budgetary change is:

- Personnel Services increased \$24,200 (5.6%) due to the negotiated wage increases and staff reclassification.

# HUMAN RESOURCES

## CORE SERVICES

### Recruitment and Selection

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

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

	<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>
<b>Key Measures</b>					
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

	<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>
<b>Key Measures</b>					
Percentage of issues resolved informally	100%	95%	95%	95%	95%
Percentage of grievances resolved short of arbitration	100%	88%	98%	100%	100%
Number of grievances resolved through arbitration	0	2	1	0	0

### Consultation

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

**Services provided to:** CBJ departments

	<i>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>
<b>Key Measures</b>					
Percentage of investigations resolved within 2 months	85%	90%	95%	95%	95%
Percentage of Personnel Rules and procedural questions answered within same business day	99%	90%	90%	90%	90%

### Training

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

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

	<i>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>
<b>Key Measures</b>					
Number of supervisor training classes given or provided	2	3	2	4	4
Number of Employee In-Service classes given or provided	2	4	3	4	4

### Classification and Pay Plan

**Includes:** Classification, Salary Surveys and Structural Reorganization

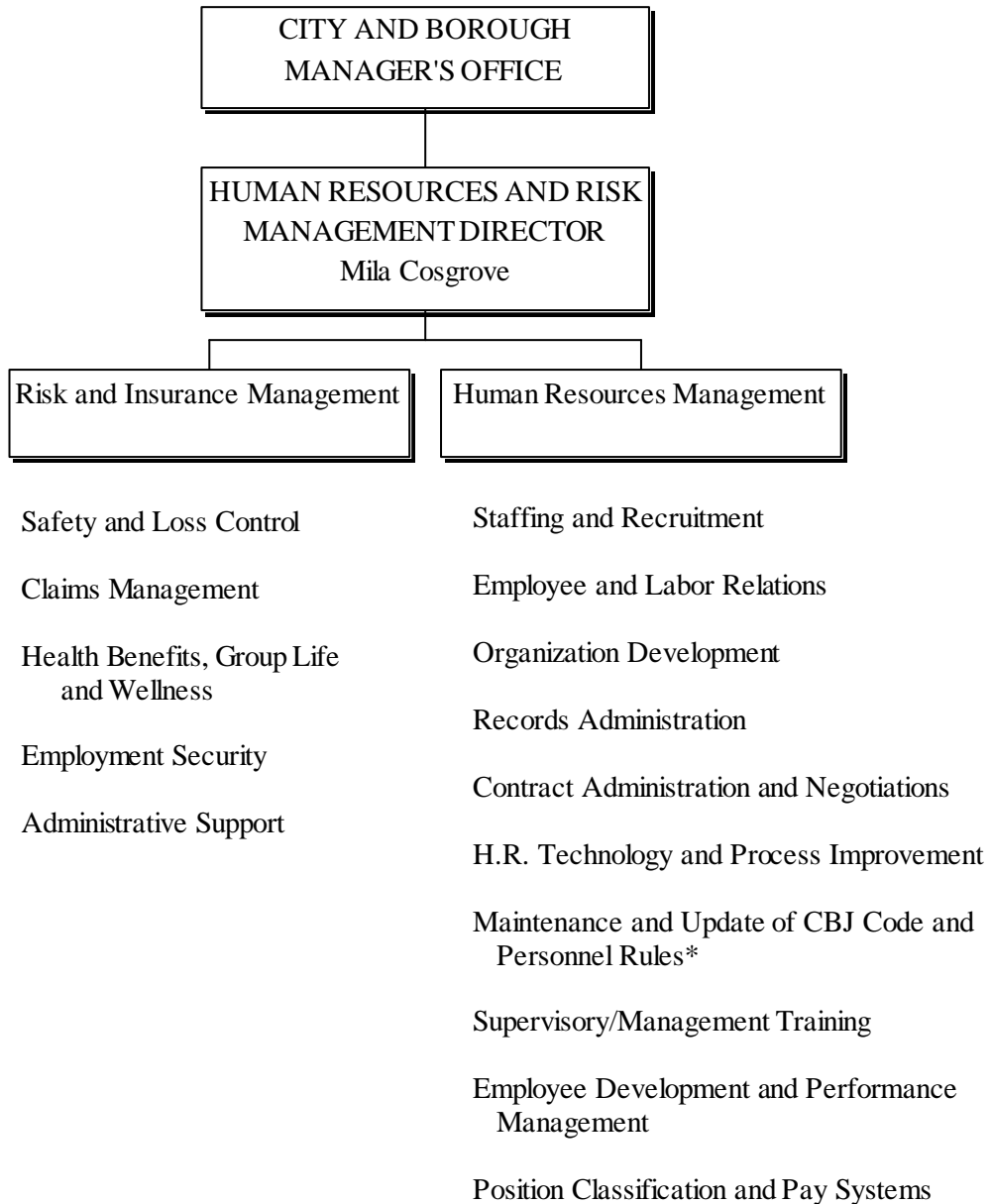
**Services provided to:** Public and CBJ departments

	<i>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>
<b>Key Measures</b>					
Number of classification actions received	124	179	190	150	160
Average number of days from initiation to resolution	25	9	16	15	15

# HUMAN RESOURCES

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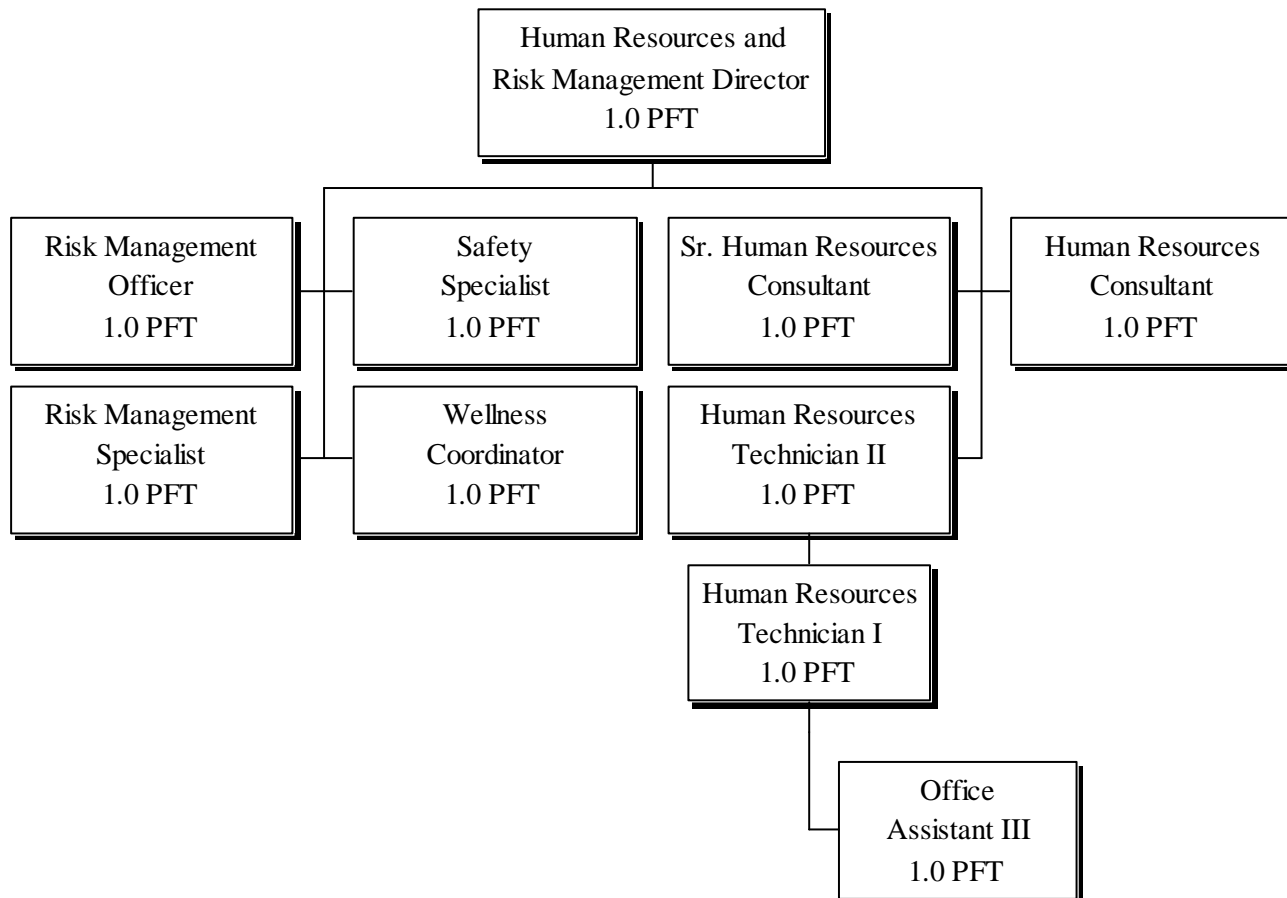
## FUNCTIONAL ORGANIZATION CHART



\*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

	<b>FY09 Amended</b>		<b>FY 10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>
<b>CLASS TITLE:</b>						
Human Resources Director	0.80	\$ 88,400	0.80	\$ 88,400	0.80	\$ 94,300
Sr. Human Resources Consultant (1)	1.00	63,700	1.00	64,200	2.00	138,300
Human Resources Consultant	1.00	58,100	1.00	58,800	-	-
Human Resources Technician	0.50	22,600	0.50	23,400	0.50	24,200
Human Resources Assistant	0.50	20,200	0.50	20,800	0.50	22,500
Office Assistant II	0.50	15,500	0.50	16,000	0.50	17,100
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	153,200	-	160,100	-	159,500
<b>Total Budget</b>	<b><u>4.30</u></b>	<b><u>\$ 423,200</u></b>	<b><u>4.30</u></b>	<b><u>\$ 433,200</u></b>	<b><u>4.30</u></b>	<b><u>\$ 457,400</u></b>

(1) Human Resources Consultant reclassified to Senior Human Resources Consultant.

# **CAPITAL TRANSIT**





# CAPITAL TRANSIT

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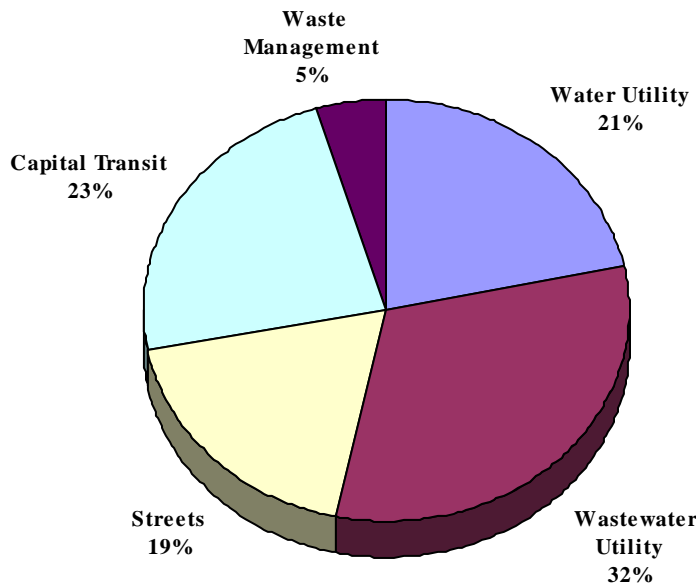
## MISSION STATEMENT

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

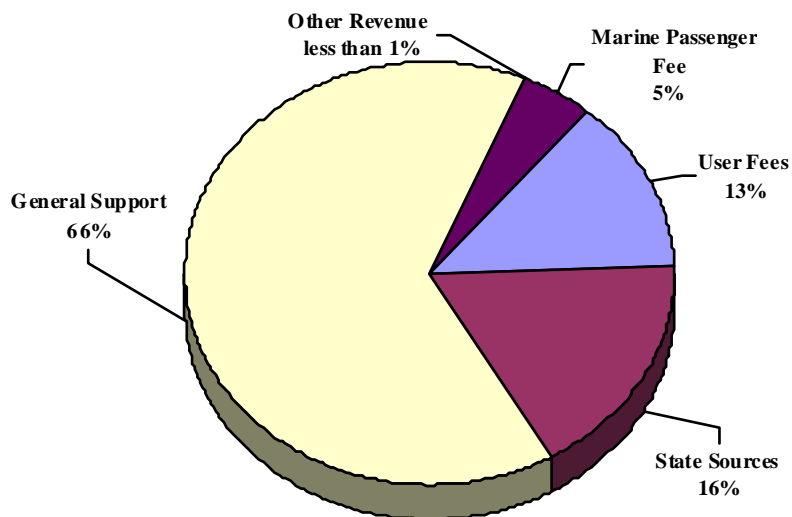
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**FY10 ADOPTED BUDGET FOR CAPITAL TRANSIT \$6,211,700**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

# CAPITAL TRANSIT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 3,455,100	3,460,700	3,486,300	3,541,300	3,864,800
Commodities and Services	1,910,800	2,357,500	2,263,400	2,366,800	2,266,900
Capital Outlay	-	80,000	-	-	80,000
Support to Capital Projects	300,000	-	-	-	-
<b>Total Expenditures</b>	<b>5,665,900</b>	<b>5,898,200</b>	<b>5,749,700</b>	<b>5,908,100</b>	<b>6,211,700</b>
<b>FUNDING SOURCES:</b>					
User Fees	774,900	782,900	790,000	782,900	790,000
State Shared Revenue	246,600	-	-	-	-
State Grants	1,019,900	1,021,100	1,121,100	1,020,900	1,004,400
Other Revenue	1,100	1,500	500	1,500	1,500
Support from:					
Marine Passenger Fee	138,000	138,000	138,000	138,000	278,000
Roaded Service Area	3,246,700	3,860,000	3,860,000	3,860,000	3,800,000
Sales Tax	-	27,500	27,500	-	25,000
Fee in Lieu of Parking	-	-	-	-	30,000
Fund Balance (To) From	238,700	67,200	(187,400)	104,800	282,800
<b>Total Funding Sources</b>	<b>\$ 5,665,900</b>	<b>5,898,200</b>	<b>5,749,700</b>	<b>5,908,100</b>	<b>6,211,700</b>
<b>STAFFING</b>	<b>35.40</b>	<b>35.83</b>	<b>35.83</b>	<b>35.83</b>	<b>38.33</b>
<b>FUND BALANCE</b>	<b>\$ 319,600</b>	<b>252,400</b>	<b>507,000</b>	<b>402,200</b>	<b>224,200</b>

## BUDGET HIGHLIGHT

The Capital Transit Department's FY10 Adopted Budget represents an increase of \$303,600 (5.1%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$323,500 (9.1%) due to wage increases, as well as the increase in FTE's associated with the increase in the frequency of the express bus service. The increase was approved by the Assembly Finance Committee on March 11, 2009. The additional expenditure is partially offset by a transfer from the Fee in Lieu of Parking fund.
- Capital outlay increased by \$80,000 due to the fact that camera and fare box implementation is expected to be complete in FY10 rather than in FY09 as originally proposed.
- Fleet gasoline decreased by \$114,600 (18.7%) due to the decline in gasoline rates.
- Fuel oil decreased \$20,400 (29%) due to decrease in fuel oil rates.
- Travel and Training costs decreased \$16,500 (78.9%) due to implementation of cost savings measures in anticipation of future year short falls.
- An additional expenditure in the form of a grant was awarded to Catholic Community Services for dialysis patient transportation. The grant represents an increase of \$34,600 and was approved by the Assembly Finance Committee on May 6, 2009. The additional expenditure is partially offset by sales tax revenue.

# CAPITAL TRANSIT

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## 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

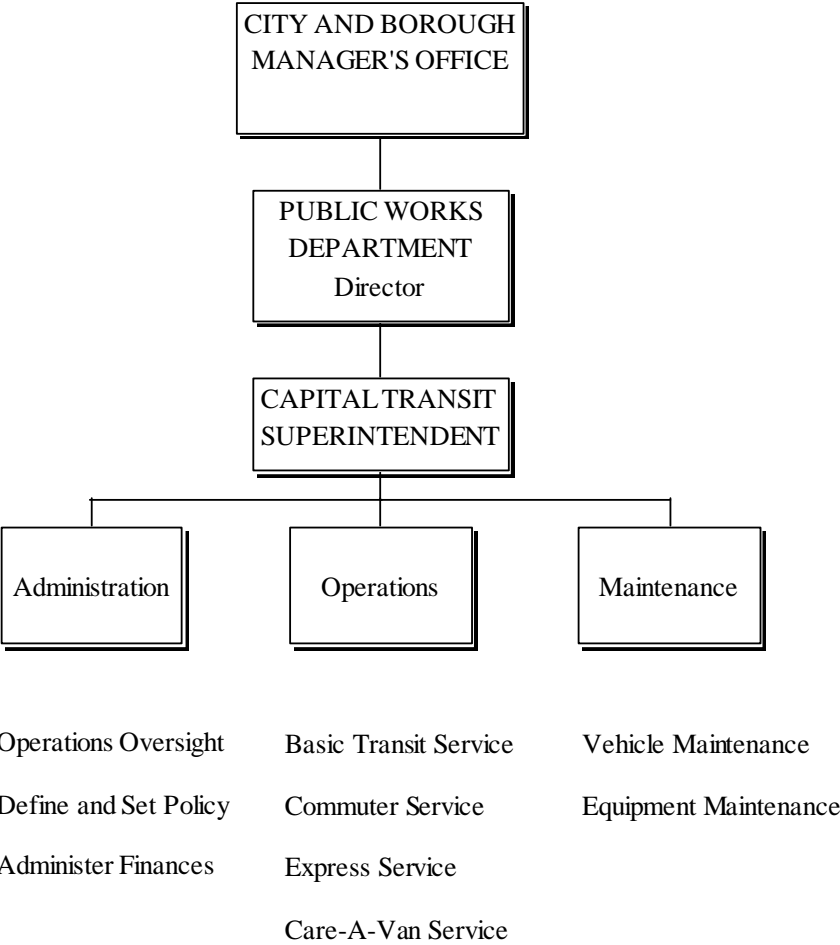
**Services provided to:** General public and visitors to the community, Care-A-Van for those persons unable to access the fixed route system

Key Measures	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%	+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%

# CAPITAL TRANSIT

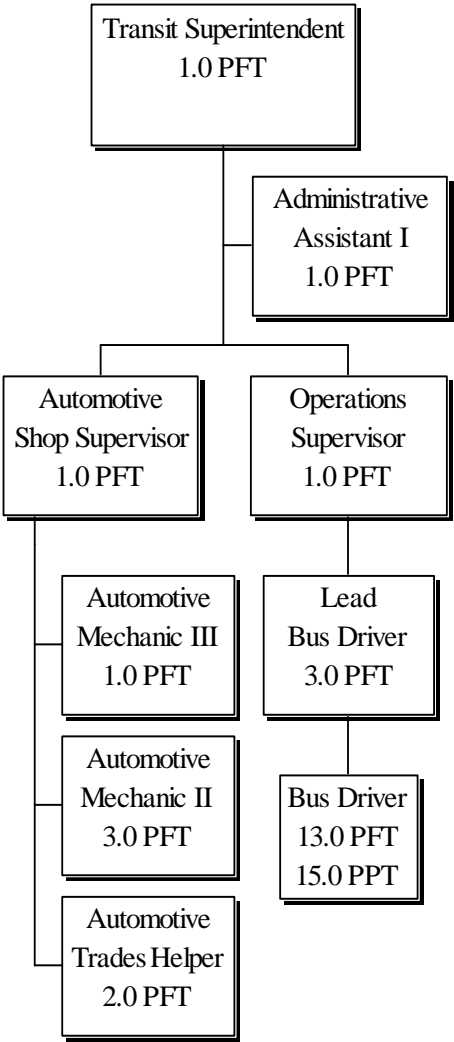
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## FUNCTIONAL ORGANIZATION CHART



# CAPITAL TRANSIT

## STAFFING ORGANIZATION CHART



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

# CAPITAL TRANSIT

## STAFFING DETAIL

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Transit Superintendent	1.00	\$ 90,900	1.00	\$ 90,900	1.00	\$ 96,800
Secretary I	1.00	38,100	1.00	38,700	1.00	41,200
Work Force	-	83,500	-	86,200	-	89,600
Benefits	-	75,700	-	78,600	-	76,500
Vacancy Factor	-	(2,000)	-	(2,000)	-	(2,100)
<b>Total</b>	<b>2.00</b>	<b>286,200</b>	<b>2.00</b>	<b>292,400</b>	<b>2.00</b>	<b>302,000</b>
<b>Operations:</b>						
Transit Operations Supervisor	1.00	76,300	1.00	76,300	1.00	81,600
Lead Transit Operator	3.00	175,400	3.00	180,500	3.00	186,100
Transit Operator	22.83	1,226,400	22.83	1,233,600	22.83	1,314,300
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	77,400	-	77,400	-	85,900
Benefits	-	951,500	-	992,100	-	967,800
Vacancy Factor	-	(23,200)	-	(23,800)	-	(24,500)
<b>Total before amendment</b>	<b>26.83</b>	<b>2,523,800</b>	<b>26.83</b>	<b>2,576,100</b>	<b>26.83</b>	<b>2,651,200</b>
<b>Amendment (1)</b>						
Transit Operator	-	-	-	-	2.50	143,500
Benefits	-	-	-	-	-	78,000
<b>Total after amendment</b>	<b>26.83</b>	<b>2,523,800</b>	<b>26.83</b>	<b>2,576,100</b>	<b>29.33</b>	<b>2,872,700</b>
<b>Maintenance:</b>						
Auto Shop Supervisor	1.00	74,700	1.00	76,300	1.00	81,300
Mechanic III	1.00	65,500	1.00	66,700	1.00	71,000
Mechanic II	3.00	176,200	3.00	180,000	3.00	184,700
Service Technicians II	2.00	78,000	2.00	80,500	2.00	82,900
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	14,500	-	15,000	-	21,700
Benefits	-	245,900	-	258,600	-	252,900
Vacancy Factor	-	(6,200)	-	(6,400)	-	(6,500)
<b>Total</b>	<b>7.00</b>	<b>650,700</b>	<b>7.00</b>	<b>672,800</b>	<b>7.00</b>	<b>690,100</b>
<b>Total Budget</b>	<b>35.83</b>	<b>\$ 3,460,700</b>	<b>35.83</b>	<b>\$ 3,541,300</b>	<b>38.33</b>	<b>\$ 3,864,800</b>

(1) On March 11, 2009, the Assembly Finance Committee approved the request to increase the frequency of express bus service beginning in July 2010. To accommodate the increase in service additional FTE's are required.

# **COMMUNITY DEVELOPMENT**





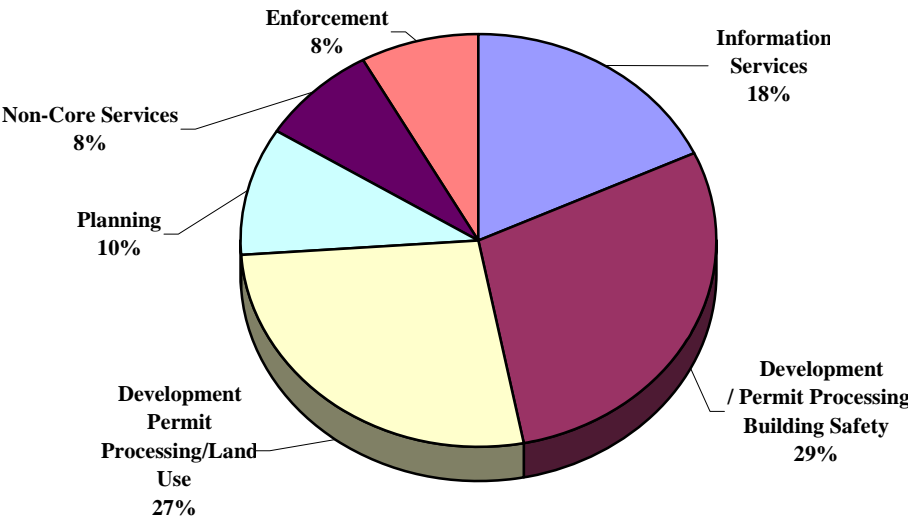
# COMMUNITY DEVELOPMENT

## MISSION STATEMENT

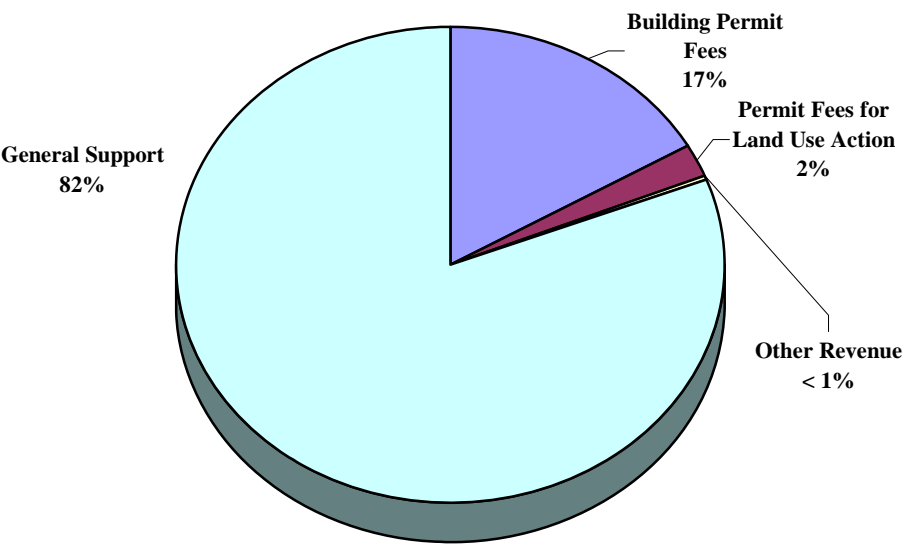
To guide the development of a safe, attractive and efficient community consistent with the public interest.

**FY10 ADOPTED BUDGET** **\$3,053,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# COMMUNITY DEVELOPMENT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,117,000	2,535,100	2,298,400	2,492,000	2,593,900
Commodities & Services	471,700	505,600	455,600	469,700	459,400
<b>Total Expenditures</b>	<b>2,588,700</b>	<b>3,040,700</b>	<b>2,754,000</b>	<b>2,961,700</b>	<b>3,053,300</b>
<b>FUNDING SOURCES:</b>					
Building Permit Fees	568,000	600,000	525,000	600,000	500,000
Permit Fees for Land Use Action	63,700	77,700	62,700	77,700	67,700
State Shared Revenues	145,700	-	-	-	-
State Grants	87,700	55,800	54,400	-	31,000
Other Revenue	12,200	9,800	9,800	9,800	9,800
Support from General Fund	1,711,400	2,297,400	2,102,100	2,274,200	2,444,800
<b>Total Funding Sources</b>	<b>\$ 2,588,700</b>	<b>3,040,700</b>	<b>2,754,000</b>	<b>2,961,700</b>	<b>3,053,300</b>
<b>STAFFING</b>	<b>27.00</b>	<b>28.00</b>	<b>28.00</b>	<b>26.50</b>	<b>26.50</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHTS

The Community Development Department (CDD) FY10 Adopted Budget is an increase of \$91,600 (3.1%) over the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$101,900 (4.1%) due to a negotiated wage increase.
- Commodities & Services experienced a net decrease of \$10,300 (2.2%). CDD reduced travel & training by \$46,800. At the same time CDD increased contractual services by \$31,000 for the DNR State Grant which is 100% state funded (no match required).
- Building Permit Fees decreased \$100,000 (16.7%) due to an expected decrease in new home construction and renovation projects resulting from the nationwide economic slowdown
- Permit Fees for Lands Use Action decreased \$10,000 (12.9%) as the development of new subdivisions is expected to decline with the slowing economy. The decrease is partially offset by the anticipated opening of the Kensington mine that was originally projected to open in FY09.

# 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>
<b>Land Use</b>					
% 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

% residential projects issued within 2 days

% residential projects issued within 15 days

% comments showing above average service

Average cost per building permit issued

	35	11	10	10	10
	54%	55%	58%	58%	60%
	71%	74%	78%	78%	78%
	N/A	N/A	N/A	90%	90%
	\$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

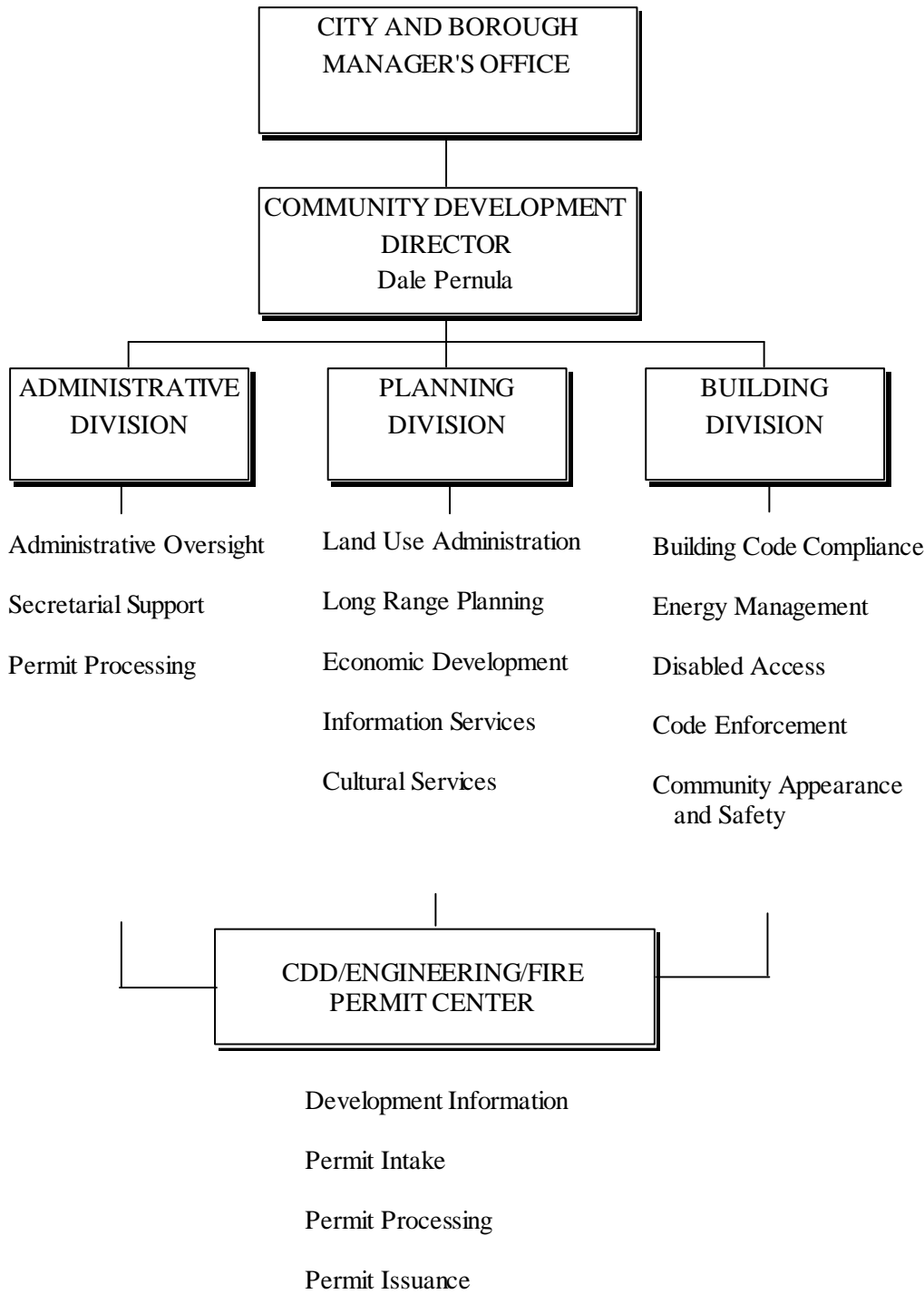
**Services Provided to:** Public

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.

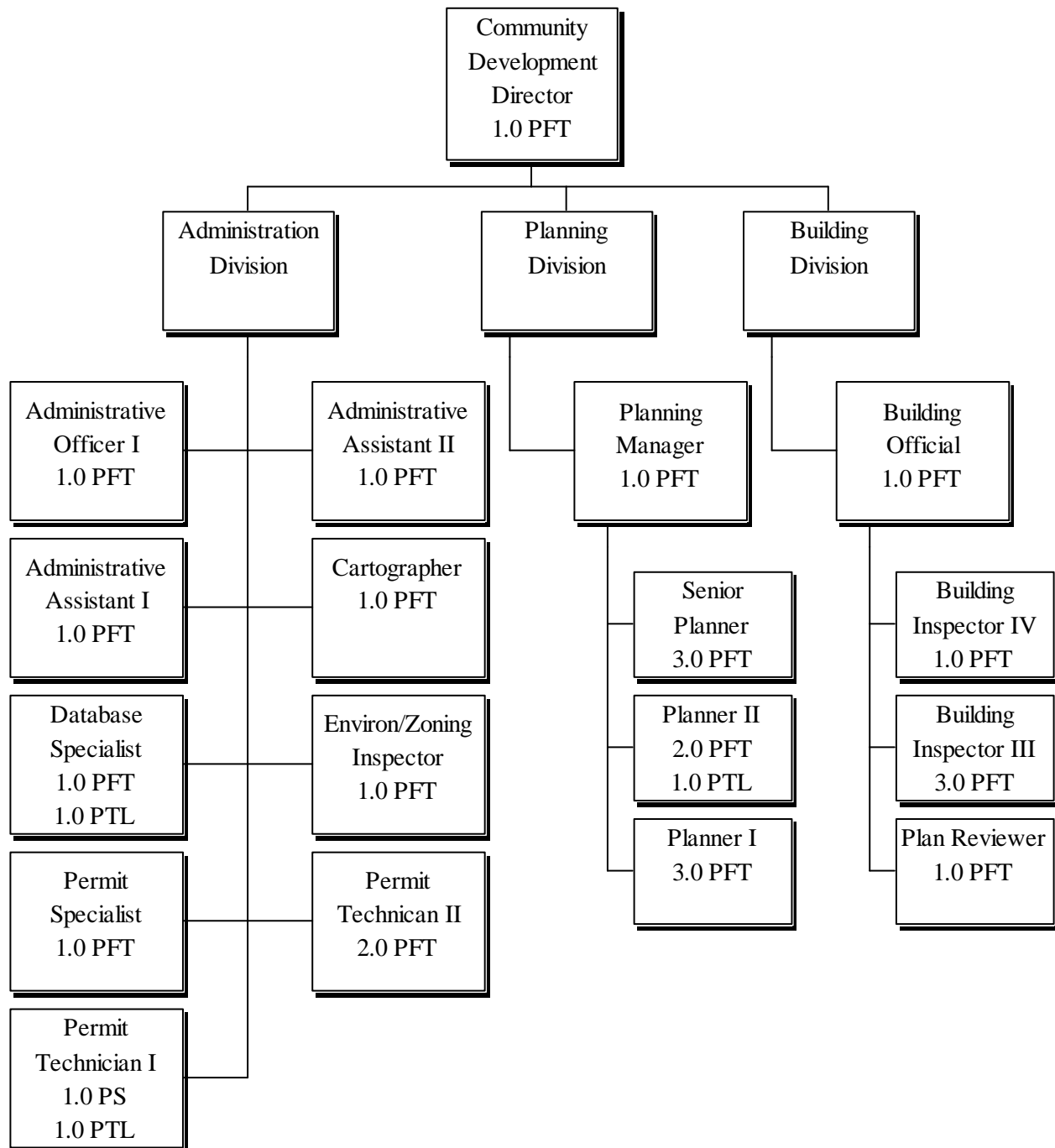
# COMMUNITY DEVELOPMENT

## 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

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Director	1.00	\$ 109,600	1.00	\$ 110,400	1.00	\$ 117,700
Database Specialist (2)	1.50	84,300	1.00	54,700	1.00	58,300
Code Compliance Officer	1.00	60,100	1.00	61,100	1.00	72,400
Permit Specialist	1.00	57,100	1.00	59,000	1.00	63,800
Cartographer	1.00	57,600	1.00	57,600	1.00	53,500
Administrative Officer I	1.00	48,800	1.00	50,500	1.00	53,800
Administrative Assistant II	1.00	43,800	1.00	44,300	1.00	42,700
Code Compliance Technician	1.00	42,000	1.00	43,300	1.00	45,800
Permit Technician I, II & III (2)	3.00	100,900	2.50	85,800	2.50	103,300
Administrative Assistant I	1.00	32,300	1.00	33,400	1.00	35,900
Overtime	-	28,900	-	6,300	-	6,300
Benefits	-	388,700	-	382,200	-	369,300
Vacancy Factor	-	(9,700)	-	(9,000)	-	(10,200)
<b>Total</b>	<b>12.50</b>	<b>1,044,400</b>	<b>11.50</b>	<b>979,600</b>	<b>11.50</b>	<b>1,012,600</b>
<b>Planning:</b>						
Planning Manager	1.00	73,100	1.00	75,500	1.00	82,900
Senior Planner (1)	3.00	192,400	3.00	194,900	4.00	286,500
Planner I & II (1) & (2)	5.50	283,700	5.00	262,200	4.00	224,600
Overtime	-	20,600	-	11,200	-	11,200
Benefits	-	314,300	-	332,200	-	320,200
Vacancy Factor	-	(8,500)	-	(8,600)	-	(9,200)
<b>Total</b>	<b>9.50</b>	<b>875,600</b>	<b>9.00</b>	<b>867,400</b>	<b>9.00</b>	<b>916,200</b>
<b>Building:</b>						
Building Codes Official	1.00	80,300	1.00	83,000	1.00	88,400
Inspector II, III & IV	4.00	243,400	4.00	249,100	4.00	270,200
Plan Reviewer	1.00	58,700	1.00	60,700	1.00	64,700
Overtime	-	7,000	-	7,000	-	7,000
Benefits	-	213,900	-	233,800	-	223,600
Vacancy Factor	-	(6,000)	-	(6,400)	-	(6,600)
<b>Total</b>	<b>6.00</b>	<b>597,300</b>	<b>6.00</b>	<b>627,200</b>	<b>6.00</b>	<b>647,300</b>
<b>Total Budget</b>	<b>28.00</b>	<b>\$ 2,517,300</b>	<b>26.50</b>	<b>\$ 2,474,200</b>	<b>26.50</b>	<b>\$ 2,576,100</b>

(1) Planner II position was promoted to Senior Planner.

(2) Implementation of the lands management portion of the PRISM project is expected to be completed by April 2009, therefore, FTE's will decrease by 1.5 for the temporary positions originally budgeted for this project.

**EAGLECREST**





# EAGLECREST

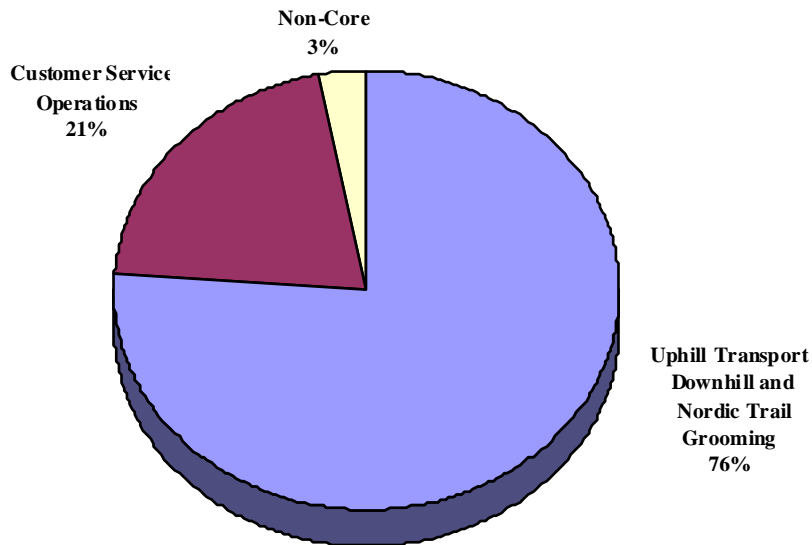
## MISSION STATEMENT

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.

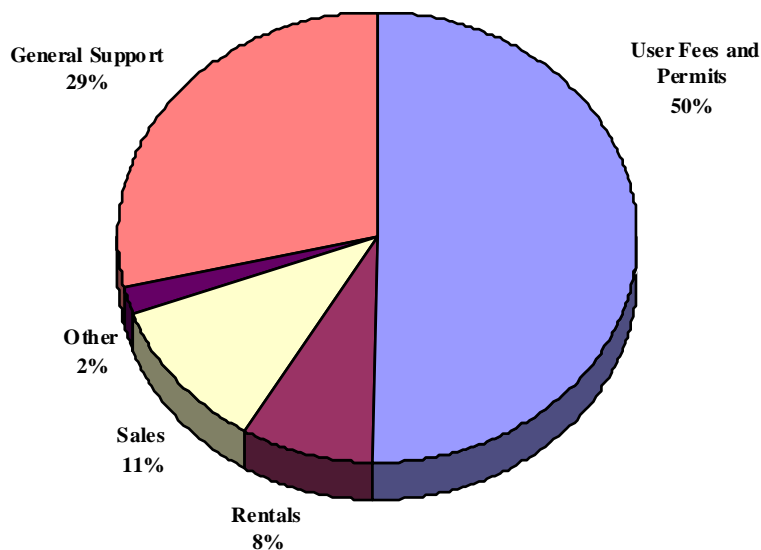
## FY10 ADOPTED BUDGET

**\$2,529,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# EAGLECREST

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,213,200	1,434,900	1,284,900	1,516,000	1,562,400
Commodities and Services	888,700	946,800	963,900	957,800	967,200
<b>Total Expenditures</b>	<b>2,101,900</b>	<b>2,381,700</b>	<b>2,248,800</b>	<b>2,473,800</b>	<b>2,529,600</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	1,011,300	1,170,000	1,164,100	1,216,800	1,319,200
State Shared Revenue	53,100	-	-	-	-
Rentals	168,500	211,000	172,100	219,400	219,400
Sales	245,400	273,000	230,400	286,000	286,000
Contributions	18,300	50,000	-	50,000	50,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	625,000	675,000	675,000	725,000	725,000
Fund Balance (To) From	(44,700)	(22,300)	(17,800)	(48,400)	(95,000)
<b>Total Funding Sources</b>	<b>\$ 2,101,900</b>	<b>2,381,700</b>	<b>2,248,800</b>	<b>2,473,800</b>	<b>2,529,600</b>
<b>STAFFING</b>	<b>26.70</b>	<b>27.01</b>	<b>27.01</b>	<b>27.01</b>	<b>28.50</b>
<b>FUND DEFICIT</b>	<b>\$ (754,200)</b>	<b>(731,900)</b>	<b>(736,400)</b>	<b>(688,000)</b>	<b>(641,400)</b>

## BUDGET HIGHLIGHTS

The Eaglecrest FY10 Adopted Budget represents an increase of \$55,800 (2.3%) over the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel costs increased by \$46,400 (3.1%) due to the addition of the Dimond Park Field House (a privately owned facility) staff. During FY09, Eaglecrest signed a contract to manage the Dimond Park Field House for which they receive an annual management fee as well as reimbursement of personnel and miscellaneous supplies costs.

# EAGLECREST

## CORE SERVICES

### Winter and Summer Recreational Opportunities

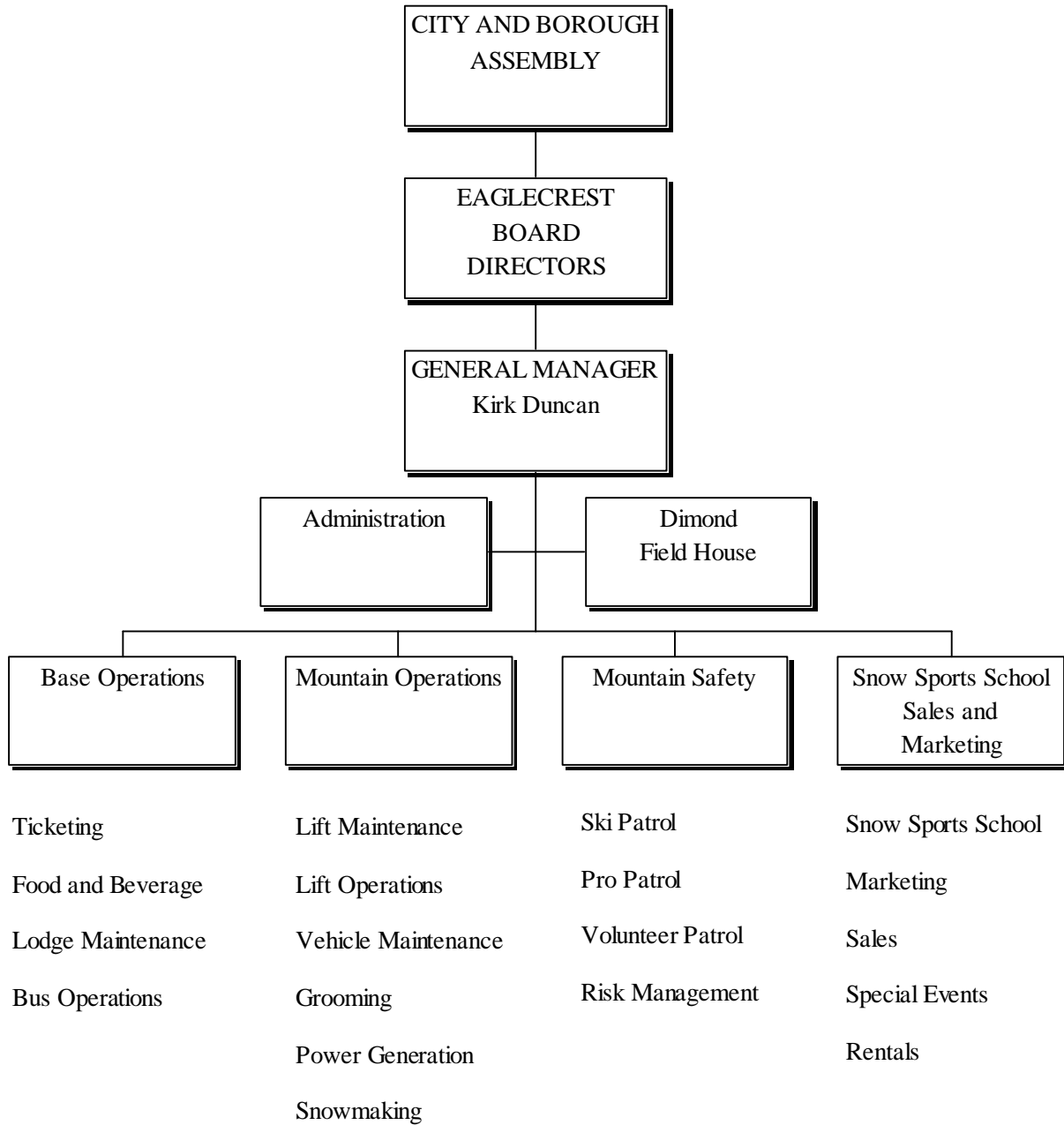
**Includes:** Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

**Services Provided to:** Juneau residents and visitors

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Days of winter operation	58	193	87	94	94
Season passes sold	1,750	1,793	2,062	2,270	2,385
Adult	905	992	1,118	1,200	1,250
Junior/Senior	495	492	507	600	625
Child	24	12	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

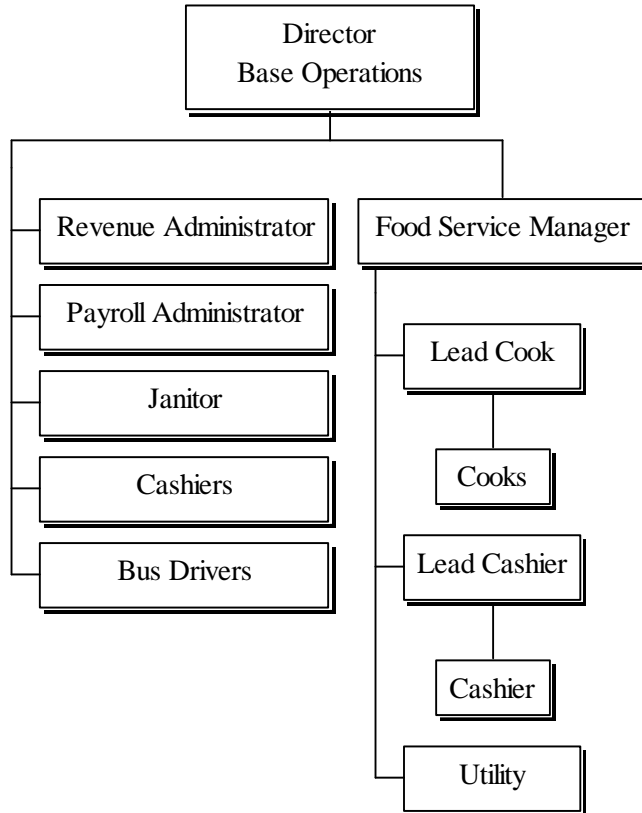
## FUNCTIONAL ORGANIZATION CHART



# EAGLECREST

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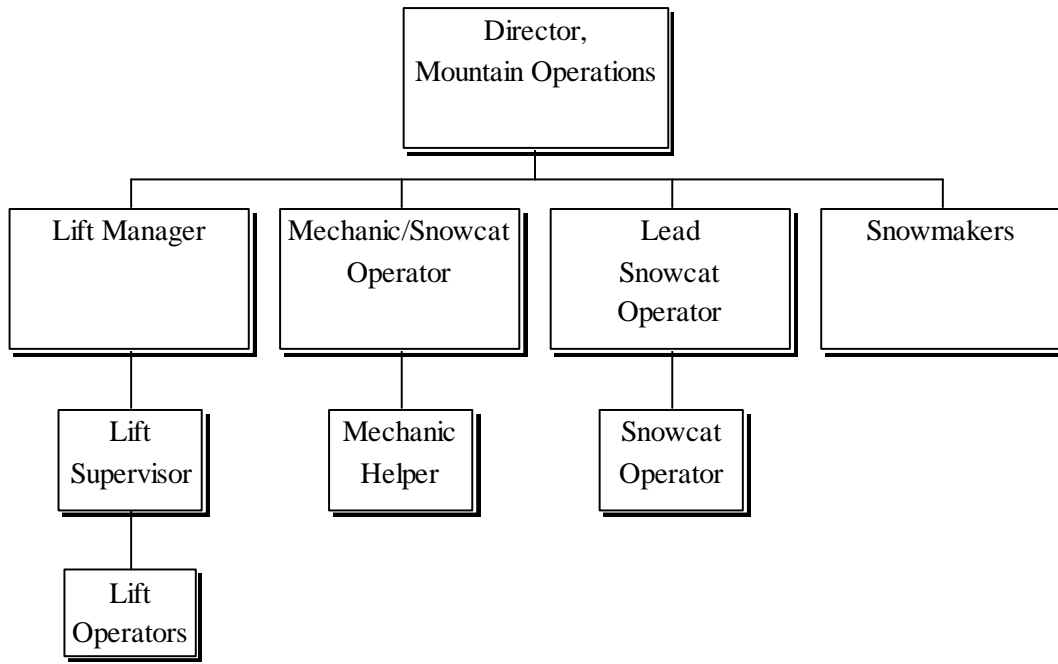
## STAFFING ORGANIZATION CHART BASE OPERATIONS



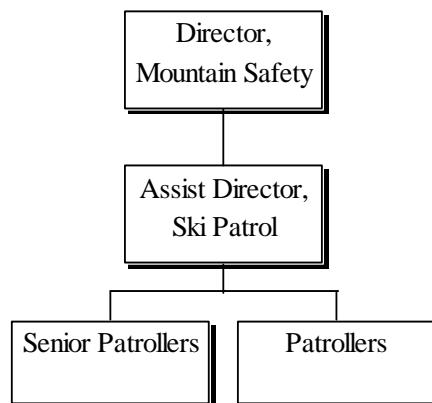
# EAGLECREST

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## STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



## MOUNTAIN SAFETY

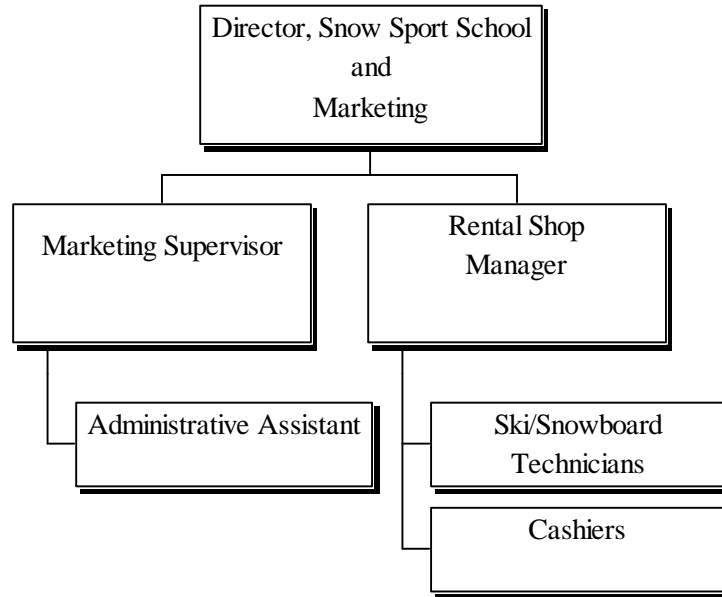


# EAGLECREST

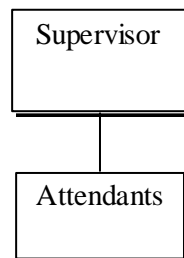
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## STAFFING ORGANIZATION CHART

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



### DIMOND FIELD HOUSE





# EAGLECREST

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Ski Area General Manager	1.00	\$ 91,500	1.00	\$ 94,300	1.00	\$ 94,300
Director, Mountain Operations	1.00	60,300	1.00	62,100	1.00	62,100
Director, Mountain Safety	0.50	30,600	0.50	31,500	0.50	31,500
Director, Snow Sports School, Sales & & Marketing	0.80	47,500	0.80	48,900	0.80	48,900
Manager, Revenue & Base Ops	1.00	45,800	1.00	47,100	1.00	47,100
Overtime	-	-	-	4,200	-	4,200
Benefits	-	194,200	-	200,000	-	187,000
<b>Total</b>	<b>4.30</b>	<b>469,900</b>	<b>4.30</b>	<b>488,100</b>	<b>4.30</b>	<b>475,100</b>
<b>Ski Patrol:</b>						
Assistant Director, Ski Patrol	0.52	20,600	0.52	21,100	0.52	21,100
Senior Patrollers	1.04	36,700	1.04	37,800	1.04	37,800
Patrollers	1.63	52,700	1.63	55,900	1.63	55,900
Overtime	-	2,400	-	-	-	-
Benefits	-	56,200	-	60,200	-	57,300
<b>Total</b>	<b>3.19</b>	<b>168,600</b>	<b>3.19</b>	<b>175,000</b>	<b>3.19</b>	<b>172,100</b>
<b>Lift Operations:</b>						
Lift Manager	1.00	46,800	1.00	48,200	1.00	48,200
Supervisor	1.00	37,500	1.00	38,600	1.00	38,600
Lift Operators	4.14	103,300	4.14	110,400	4.14	110,400
Overtime	-	-	-	10,400	-	10,400
Benefits	-	64,900	-	72,500	-	68,900
<b>Total</b>	<b>6.14</b>	<b>252,500</b>	<b>6.14</b>	<b>280,100</b>	<b>6.14</b>	<b>276,500</b>
<b>Mountain Maintenance:</b>						
Mechanic/Snowcat Operator	1.00	45,700	1.00	47,200	1.00	47,200
Mechanic Helper	0.50	18,500	0.50	19,000	0.50	19,000
Lead Snowcat Operator	0.42	16,300	0.42	16,800	0.42	16,800
Snowcat Operator	0.62	24,500	0.62	25,200	0.62	25,200
Overtime	-	9,100	-	9,600	-	9,600
Benefits	-	57,000	-	59,500	-	56,100
<b>Total</b>	<b>2.54</b>	<b>171,100</b>	<b>2.54</b>	<b>177,300</b>	<b>2.54</b>	<b>173,900</b>
<b>Lodge Operations:</b>						
Revenue Administrator	0.48	15,000	0.48	15,500	0.48	15,500
Cashiers	0.43	10,800	0.43	10,400	0.43	10,400
Bus Drivers	1.05	26,400	1.05	28,700	1.05	28,700
Janitor	0.40	10,000	0.40	10,900	0.40	10,900
Benefits	-	6,000	-	6,100	-	6,100
<b>Total</b>	<b>2.36</b>	<b>\$ 68,200</b>	<b>2.36</b>	<b>\$ 71,600</b>	<b>2.36</b>	<b>\$ 71,600</b>

# EAGLECREST

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Snow Sports School:</b>						
Assistant Director, Snow Sports	0.47	\$ 16,000	0.47	\$ 16,500	0.47	\$ 16,500
Administrative Assistant	0.30	8,600	0.30	8,900	0.30	8,900
Senior Instructors	0.27	9,500	0.27	9,800	0.27	9,800
Instructors	1.96	49,500	1.96	52,500	1.96	52,500
Benefits	-	8,000	-	8,500	-	8,500
<b>Total</b>	<b>3.00</b>	<b>91,600</b>	<b>3.00</b>	<b>96,200</b>	<b>3.00</b>	<b>96,200</b>
<b>Food Service:</b>						
Supervisor	0.40	18,000	0.40	18,500	0.40	18,500
Lead Cook	0.33	12,000	0.33	12,400	0.33	12,400
Cooks	0.52	16,000	0.52	16,500	0.52	16,500
Lead Cashier	0.28	9,000	0.28	9,300	0.28	9,300
Cashier	0.27	7,600	0.27	7,800	0.27	7,800
Utility	0.26	5,500	0.26	5,700	0.26	5,700
Overtime	-	-	-	1,500	-	1,500
Benefits	-	17,600	-	18,100	-	17,300
<b>Total</b>	<b>2.06</b>	<b>85,700</b>	<b>2.06</b>	<b>89,800</b>	<b>2.06</b>	<b>89,000</b>
<b>Ski Rental Shop:</b>						
Ski Technicians	1.15	29,600	1.15	30,700	1.15	30,700
Cashiers	0.42	10,500	0.42	10,800	0.42	10,800
Overtime	-	-	-	600	-	600
Benefits	-	3,900	-	4,200	-	4,200
<b>Total</b>	<b>1.57</b>	<b>44,000</b>	<b>1.57</b>	<b>46,300</b>	<b>1.57</b>	<b>46,300</b>
<b>Marketing:</b>						
Supervisor, Marketing	1.00	31,200	1.00	32,100	1.00	32,100
Administrative Assistant	0.56	14,000	0.56	14,500	0.56	14,500
Benefits	-	25,300	-	31,600	-	29,900
<b>Total</b>	<b>1.56</b>	<b>70,500</b>	<b>1.56</b>	<b>78,200</b>	<b>1.56</b>	<b>76,500</b>
<b>Snowmaking:</b>						
Snowmakers	0.29	12,800	0.29	8,500	0.29	8,500
Overtime	-	-	-	3,700	-	3,700
Benefits	-	-	-	1,200	-	1,200
<b>Total</b>	<b>0.29</b>	<b>\$ 12,800</b>	<b>0.29</b>	<b>\$ 13,400</b>	<b>0.29</b>	<b>\$ 13,400</b>

# EAGLECREST

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No.</u> <u>Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Dimond Field House: (1)</b>						
Supervisor	-	\$ -	-	\$ -	0.74	\$ 29,400
Attendants	-	-	-	-	0.75	19,500
Benefits	-	-	-	-	-	22,900
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.49</b>	<b>71,800</b>
<b>Total Budget</b>	<b>27.01</b>	<b>\$ 1,434,900</b>	<b>27.01</b>	<b>\$ 1,516,000</b>	<b>28.50</b>	<b>\$ 1,562,400</b>

(1) During FY09, Eaglecrest signed a contract agreeing to manage the Dimond Park Field House facility. The FTE's associated with the managing of the field house are fully reimbursed.

# EDUCATION



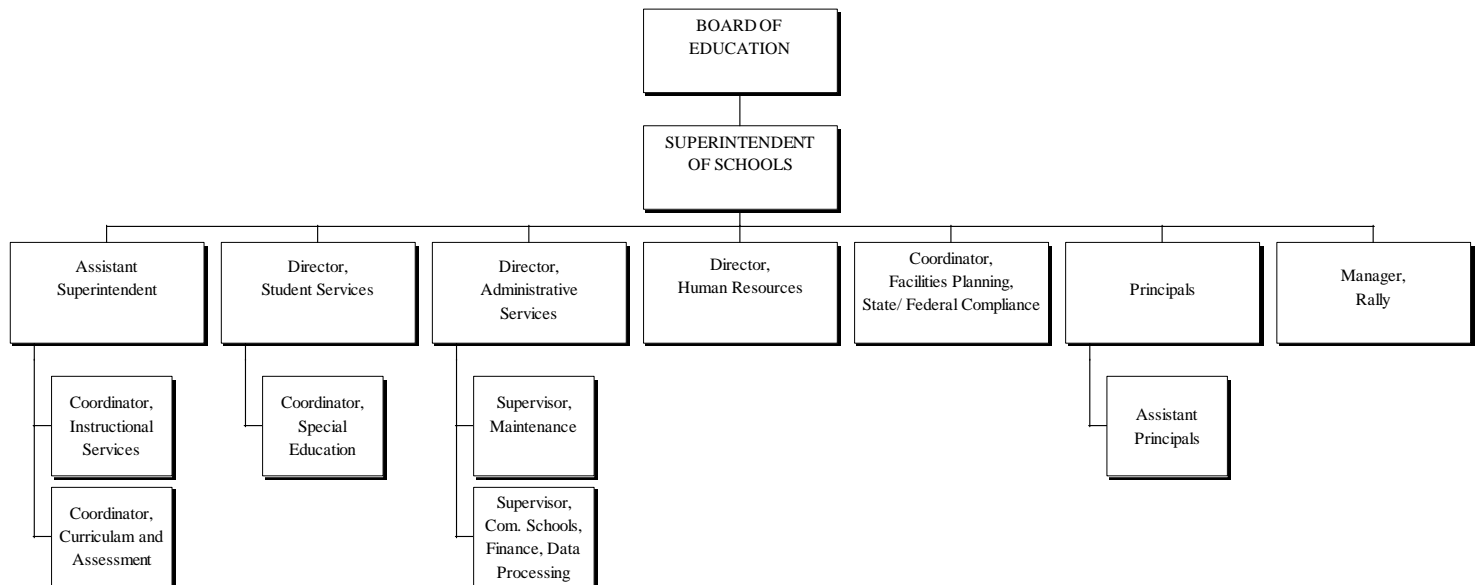
# EDUCATION

## 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.

## FY10 ADOPTED BUDGET

**\$88,662,600**



# EDUCATION

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
<b>Education - Operating</b>					
Personnel Services	\$ 55,602,600	60,908,100	61,560,700	62,440,300	64,501,100
Commodities and Services	5,948,900	6,281,900	7,274,200	6,281,900	6,409,300
Support To Education:					
Special Revenue	518,900	297,100	297,100	297,100	244,000
Other	74,200	383,200	383,200	583,200	683,200
<b>Total Expenditures</b>	<b>62,144,600</b>	<b>67,870,300</b>	<b>69,515,200</b>	<b>69,602,500</b>	<b>71,837,600</b>
<b>Education - Special Revenue</b>					
Personnel Services	1,465,600	1,347,600	1,582,600	1,347,600	1,526,800
Commodities and Services	3,204,900	3,950,100	3,562,800	3,954,100	3,915,300
<b>Total Expenditures</b>	<b>4,670,500</b>	<b>5,297,700</b>	<b>5,145,400</b>	<b>5,301,700</b>	<b>5,442,100</b>
<b>Education - Other</b>					
Other Special Revenue	5,812,700	7,698,900	7,698,900	7,698,900	7,998,900
Other (Student Activities)	1,921,500	2,983,200	2,983,200	3,183,200	3,069,000
House Building Project	-	-	-	-	300,000
Special Revenue Fund Support	19,000	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>7,753,200</b>	<b>10,697,100</b>	<b>10,697,100</b>	<b>10,897,100</b>	<b>11,382,900</b>
<b>Total Education Expenditures</b>	<b>74,568,300</b>	<b>83,865,100</b>	<b>85,357,700</b>	<b>85,801,300</b>	<b>88,662,600</b>
<b>FUNDING SOURCES:</b>					
<b>Education - Operating</b>					
State Foundation Funding	25,771,500	31,456,800	31,731,400	33,146,300	34,038,900
State Contribution for PERS/TRS	10,626,400	11,277,200	11,277,200	11,277,200	11,277,200
State	3,458,000	-	-	-	-
State Energy Relief Grant	729,700	-	-	-	-
Federal	233,300	200,000	200,000	200,000	200,000
Other	141,100	140,000	140,000	140,000	140,000
General Fund Support	22,514,000	24,132,000	24,132,000	24,839,000	24,823,800
Fund Balance (To) From	(1,329,400)	664,300	2,034,600	-	1,357,700
<b>Total Operating Funding Sources</b>	<b>\$ 62,144,600</b>	<b>67,870,300</b>	<b>69,515,200</b>	<b>69,602,500</b>	<b>71,837,600</b>

# EDUCATION

## COMPARATIVES, CONTINUED

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>Funding Sources, continued:</b>					
<b>Education - Special Revenue</b>					
State	\$ 1,993,600	2,560,000	2,565,000	2,560,000	2,708,000
Federal	423,200	679,000	686,000	679,000	547,900
User Fees	1,412,000	1,506,600	1,572,100	1,506,600	1,863,700
Support from Education:					
Operating Fund	518,900	297,100	297,100	297,100	244,000
Other	19,000	15,000	15,000	15,000	15,000
General Fund Support	261,000	240,000	240,000	244,000	244,000
Fund Balance (To) From	42,800	-	(229,800)	-	(180,500)
<b>Total Special Revenue</b>					
<b>Funding Sources</b>	<b>4,670,500</b>	<b>5,297,700</b>	<b>5,145,400</b>	<b>5,301,700</b>	<b>5,442,100</b>
<b>Education - Other Special Revenue</b>					
State	623,400	359,300	359,300	359,300	359,300
Federal	5,106,000	7,342,600	7,342,600	7,342,600	7,642,600
Other	82,500	12,000	12,000	12,000	12,000
Fund Balance (To) From	19,800	-	-	-	-
<b>Total Other Funding Sources</b>	<b>5,831,700</b>	<b>7,713,900</b>	<b>7,713,900</b>	<b>7,713,900</b>	<b>8,013,900</b>
<b>Education - Other (Student Activities)</b>					
Student Activities Fundraising	1,613,100	2,235,000	2,235,000	2,035,000	1,820,800
Support from Education Operating Fund	74,200	383,200	383,200	583,200	683,200
General Fund Support	-	165,000	165,000	365,000	365,000
Roaded Service Area Support	200,000	200,000	200,000	200,000	200,000
Fund Balance From	34,200	-	-	-	-
<b>Total Student Activites</b>					
<b>Funding Sources</b>	<b>1,921,500</b>	<b>2,983,200</b>	<b>2,983,200</b>	<b>3,183,200</b>	<b>3,069,000</b>
<b>Education - House Building Project</b>					
Fund Balance From	-	-	-	-	300,000
<b>Total House Building Project</b>					
<b>Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Total Education Funding Sources</b>	<b>\$ 74,568,300</b>	<b>83,865,100</b>	<b>85,357,700</b>	<b>85,801,300</b>	<b>88,662,600</b>
<b>STAFFING</b>	<b>734.00</b>	<b>740.22</b>	<b>740.22</b>	<b>740.22</b>	<b>740.22</b>
<b>FUND BALANCE:</b>					
Education - Operating	\$ 4,723,000	4,058,700	2,688,400	2,688,400	1,330,700
Education - Special Revenue/Other	780,200	780,200	1,010,000	1,010,000	890,500

## 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**



# ENGINEERING

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## MISSION STATEMENT

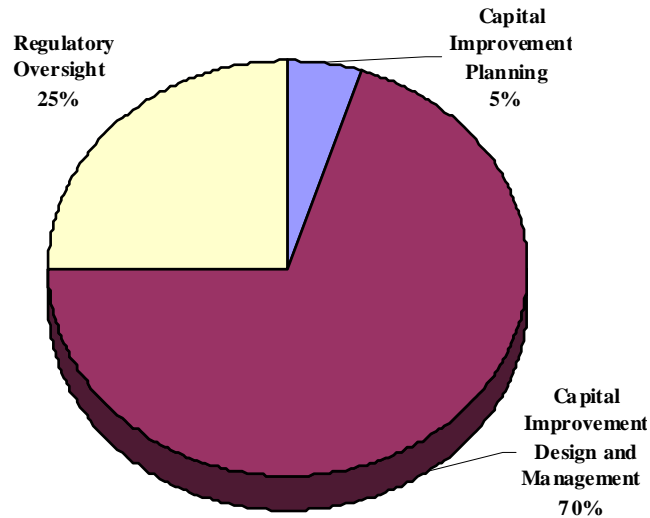
To help CBJ make capital improvements in an expeditious, cost effective manner.

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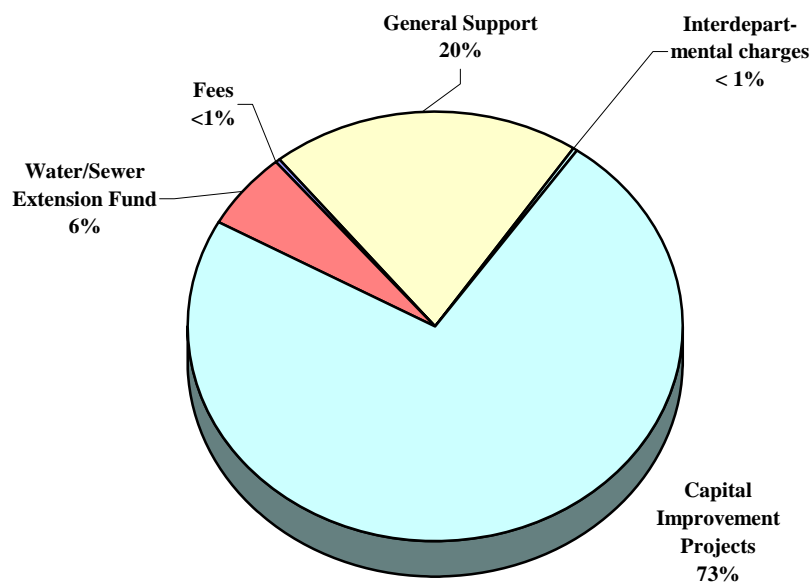
## FY10 ADOPTED BUDGET

**\$4,348,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# ENGINEERING

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,353,300	3,757,300	1,162,400	3,849,400	3,954,800
Commodities & Services	304,500	356,200	308,300	369,700	348,600
Capital Outlay	25,200	45,000	18,200	45,000	45,000
<b>Total Expenditures</b>	<b>1,683,000</b>	<b>4,158,500</b>	<b>1,488,900</b>	<b>4,264,100</b>	<b>4,348,400</b>
<b>FUNDING SOURCES:</b>					
Fees	11,425	17,500	17,700	17,500	17,500
State Shared Revenue	205,000	-	-	-	-
Interdepartmental charges:					
General Engineering	7,400	11,200	11,200	11,200	11,200
Support from:					
General Fund	440,075	811,600	501,600	853,600	852,000
Capital Improvement Projects	757,700	2,975,100	645,500	3,035,400	3,086,700
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	121,400	203,100	172,900	206,400	241,000
<b>Total Funding Sources</b>	<b>\$ 1,683,000</b>	<b>4,158,500</b>	<b>1,488,900</b>	<b>4,264,100</b>	<b>4,348,400</b>
<b>STAFFING</b>	<b>29.44</b>	<b>37.62</b>	<b>37.62</b>	<b>37.62</b>	<b>37.67</b>
<b>FUND BALANCE</b>					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

## BUDGET HIGHLIGHT

Engineering's FY10 Adopted Budget represents an increase of \$84,300 (2.0%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$105,400 (2.7%) primarily due to negotiated union contract salary increases effective January 2009 and the net increase of 0.05 FTE for capital projects.

# ENGINEERING

## CORE SERVICES

### Capital Improvement Planning

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

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

#### Key Measures

	<i>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>
% 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

#### 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>
% 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

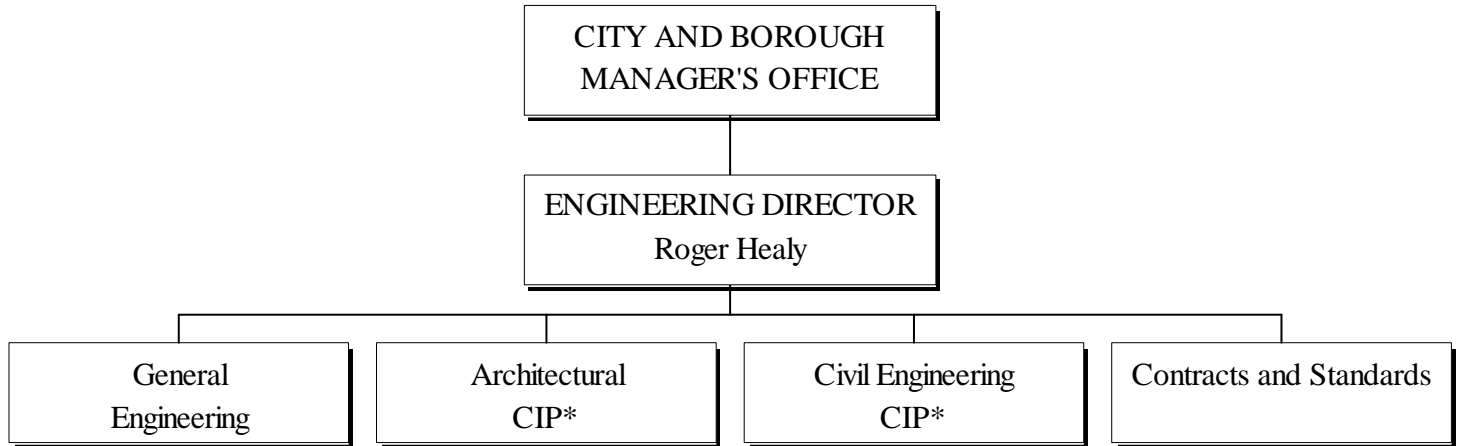
#### Key Measures

	<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>
% 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

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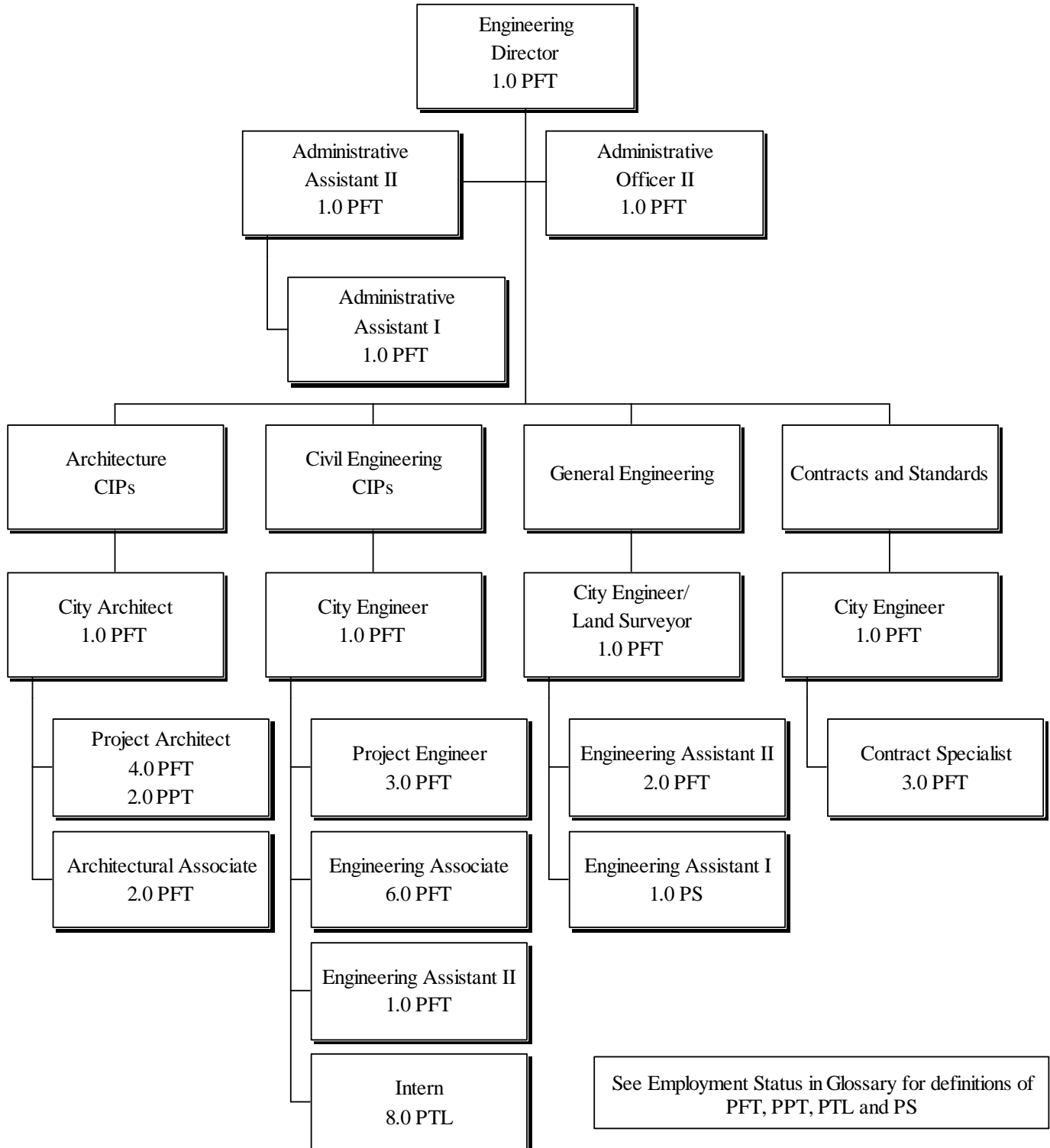
## FUNCTIONAL ORGANIZATION CHART



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

# ENGINEERING

## STAFFING ORGANIZATION CHART





# ENGINEERING

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
<b>General Engineering:</b>						
Engineering Director	0.90	\$ 106,900	0.90	\$ 108,500	0.90	\$ 112,800
Chief Engineer - Planning	0.40	40,700	0.40	41,400	0.40	36,700
Contracts Officer	0.40	26,100	0.40	26,900	0.40	28,700
Chief Engineer	0.20	17,600	0.20	17,800	0.20	19,200
Land Surveyor	0.70	59,000	0.70	60,900	0.70	64,900
City Architect	0.25	18,900	0.25	18,900	0.25	20,100
Chief Architect - Schools	0.10	8,000	0.10	8,300	0.10	9,400
Engineer/Architect I	0.20	15,100	0.20	15,100	0.18	10,000
Contract Specialist - RFP's	0.40	19,000	0.40	19,600	0.40	21,400
Contract Specialist - Bids	0.20	10,100	0.20	10,100	0.20	10,800
DBE Specialist	0.20	10,000	0.20	10,100	0.20	10,800
Engineer/Architect Associate	1.05	70,900	1.05	72,400	1.05	77,100
Engineer/Architect Assistant II (1)	0.85	47,800	0.85	49,400	1.10	68,000
Engineer/Architect Assistant I (1)	0.25	13,400	0.25	13,400	-	-
Administrative Officer	0.10	6,500	0.10	6,600	0.10	7,000
Administrative Assistant II	1.00	44,400	1.00	45,300	1.00	47,200
Administrative Assistant I	0.29	10,300	0.29	10,600	0.29	11,700
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	279,800	-	293,600	-	283,900
Vacancy Factor	-	(8,000)	-	(8,200)	-	(8,400)
<b>Total</b>	<b>7.49</b>	<b>798,500</b>	<b>7.49</b>	<b>822,700</b>	<b>7.47</b>	<b>833,300</b>
<b>CIP Engineering:</b>						
Engineering Director	0.10	11,900	0.10	12,000	0.10	12,500
Chief Engineer - Planning	0.60	61,000	0.60	62,100	0.60	55,000
Contracts Officer	0.60	39,100	0.60	40,400	0.60	43,100
Chief Engineer	0.80	70,200	0.80	71,100	0.80	76,800
Land Surveyor	0.20	16,800	0.20	17,400	0.20	18,500
City Architect	0.75	56,600	0.75	56,600	0.75	60,400
Chief Architect - Schools	0.90	72,200	0.90	74,600	0.90	84,800
Engineer/Architect II (1)	2.00	168,200	2.00	170,300	3.00	257,100
Engineer/Architect I (1)	4.80	358,600	4.80	362,000	3.62	269,600
Engineer/Architect Associate (1)	8.50	564,700	8.50	570,600	10.50	734,900
Contract Specialist - RFP's	0.60	28,500	0.60	29,400	0.60	32,100
Contract Specialist - Bids	0.80	40,200	0.80	40,400	0.80	43,100
DBE Specialist	0.80	40,100	0.80	40,400	0.80	43,100
Engineer/Architect Assistant II (1)	2.80	143,500	2.80	145,200	0.80	46,500
Engineer/Architect Assistant I	0.40	17,900	0.40	17,900	0.40	19,800
Administrative Officer	0.80	52,200	0.80	52,500	0.80	55,700
Administrative Assistant I	0.67	23,700	0.67	24,500	0.67	27,000
Temporary Interns	2.67	78,900	2.67	78,900	2.67	92,600
Overtime	-	20,000	-	20,000	-	20,000
Benefits	-	972,200	-	1,015,100	-	969,800
<b>Total</b>	<b>28.79</b>	<b>\$ 2,836,500</b>	<b>28.79</b>	<b>\$ 2,901,400</b>	<b>28.61</b>	<b>\$ 2,962,400</b>

# ENGINEERING

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Water/Sewer Connection:</b>						
Land Surveyor	0.10	\$ 8,400	0.10	\$ 8,700	0.10	\$ 9,300
Engineer/Architect Associate	0.45	31,200	0.45	31,500	0.45	33,200
Engineer/Architect Assistant II (1)	0.15	8,500	0.15	8,600	0.90	50,400
Engineer/Architect Assistant I (1)	0.50	20,200	0.50	20,200	-	-
Administrative Officer	0.10	6,500	0.10	6,600	0.10	7,000
Administrative Assistant I	0.04	1,400	0.04	1,500	0.04	1,600
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	43,100	-	45,200	-	54,600
<b>Total</b>	<b><u>1.34</u></b>	<b><u>122,300</u></b>	<b><u>1.34</u></b>	<b><u>125,300</u></b>	<b><u>1.59</u></b>	<b><u>159,100</u></b>
 <b>Total Budget</b>	 <b><u>37.62</u></b>	 <b><u>\$ 3,757,300</u></b>	 <b><u>37.62</u></b>	 <b><u>\$ 3,849,400</u></b>	 <b><u>37.67</u></b>	 <b><u>\$ 3,954,800</u></b>

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

# NOTES

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# FINANCE



# FINANCE

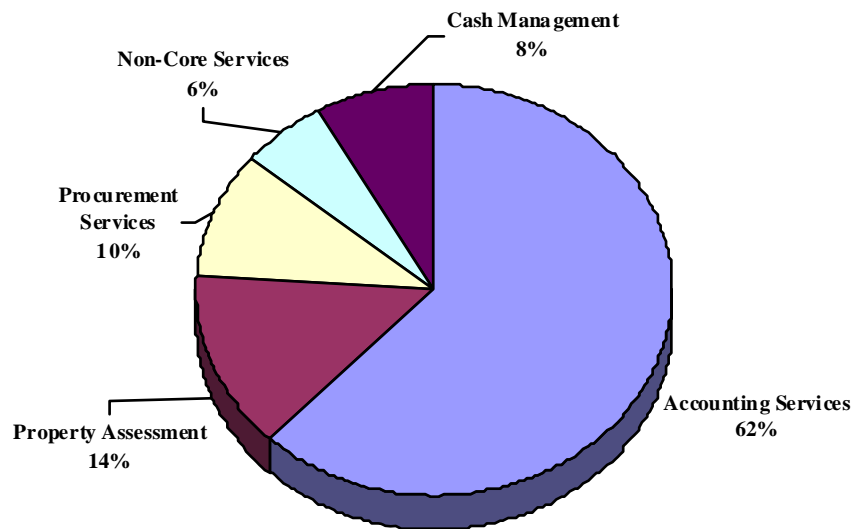
## MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

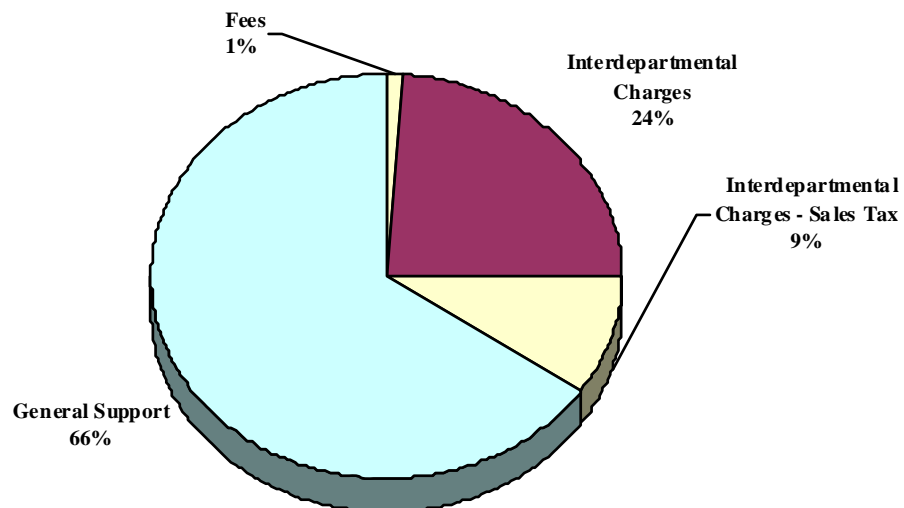
## FY10 ADOPTED BUDGET

**\$5,230,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 3,989,100	4,165,900	4,109,900	4,294,600	4,397,100
Commodities and Services	744,000	936,100	828,500	920,300	832,900
Capital Outlay	14,700	12,000	13,000	-	-
<b>Total Expenditures</b>	<b><u>4,747,800</u></b>	<b><u>5,114,000</u></b>	<b><u>4,951,400</u></b>	<b><u>5,214,900</u></b>	<b><u>5,230,000</u></b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	1,581,500	1,778,000	1,694,700	1,786,700	1,736,600
Fees	121,000	49,600	57,600	49,600	57,600
State Shared Revenues	285,500	-	-	-	-
Support from General Fund	2,759,800	3,286,400	3,199,100	3,378,600	3,435,800
<b>Total Funding Sources</b>	<b><u>\$ 4,747,800</u></b>	<b><u>5,114,000</u></b>	<b><u>4,951,400</u></b>	<b><u>5,214,900</u></b>	<b><u>5,230,000</u></b>
<b>STAFFING</b>	<b>47.90</b>	<b>46.90</b>	<b>46.90</b>	<b>46.90</b>	<b>45.90</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Finance FY10 Adopted Budget is an increase of \$15,100 (1.0%) over the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$102,500 (2.4%) due a negotiated wage increase. The Print Shop program moved to Clerk's Office resulting in a 1.0 FTE reduction for the Print Shop Operator.
- Commodities and Services decreased \$87,400 (9.5%) due primarily to the transfer of the Print Shop program.

# 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>
<b>Key Measures</b>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Cost per Accounts Payable invoice processed ( <i>see Note 1</i> )	\$4.81	\$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>
<b>Key Measures</b>	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Assessing cost to taxable assessed value, per \$100,000 of real property	\$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>
<b>Key Measures</b>	<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

Cost per dollar managed (see Note 3)

Rate of return – Comparison to an index

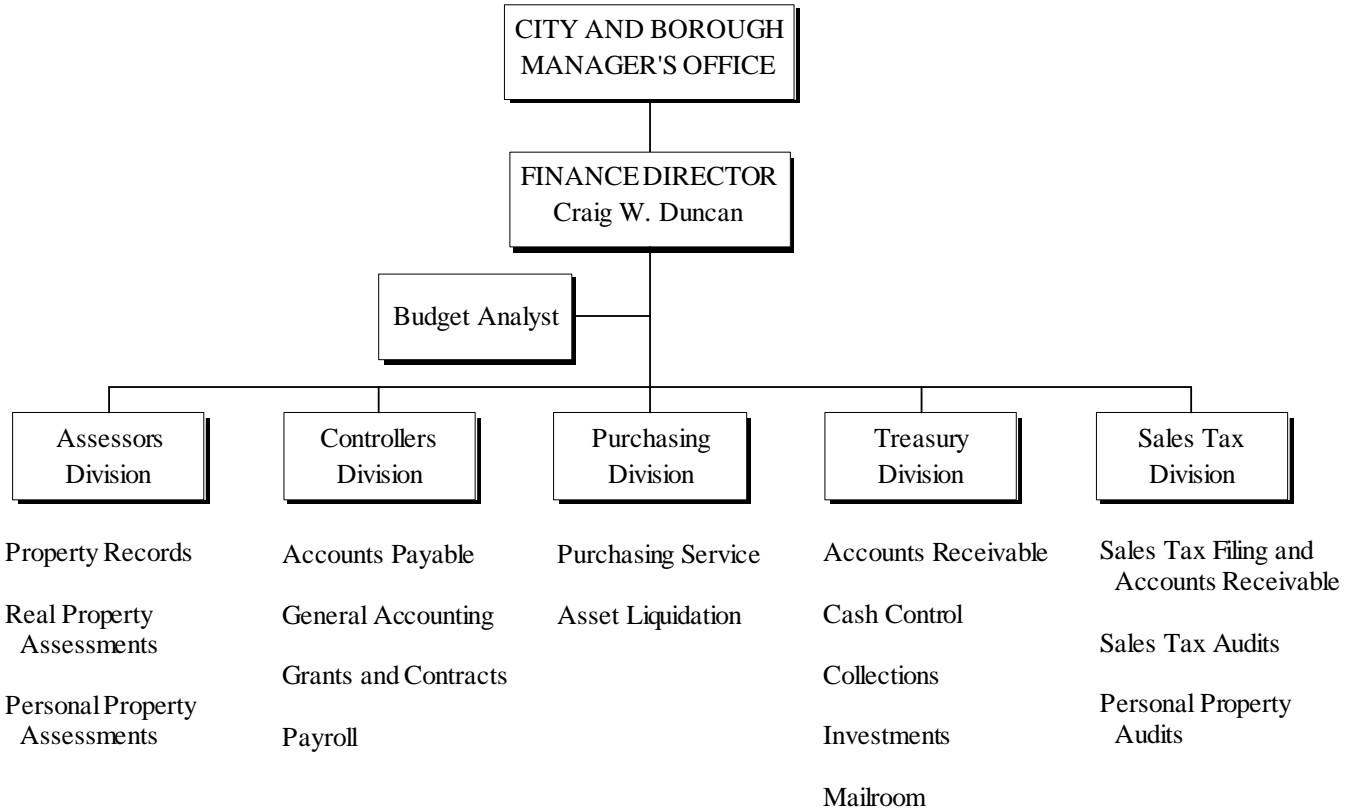
External portfolio (LIGC Index)

Internal portfolio (6 month T-Bill)

	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Cost per dollar managed (see Note 3)	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.

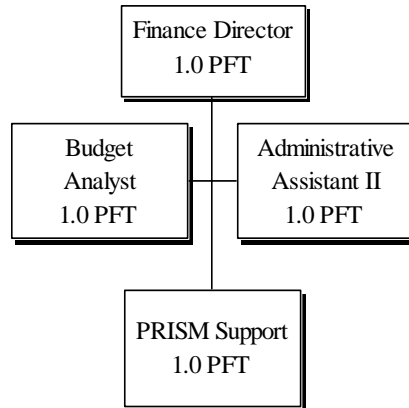
## FUNCTIONAL ORGANIZATION CHART



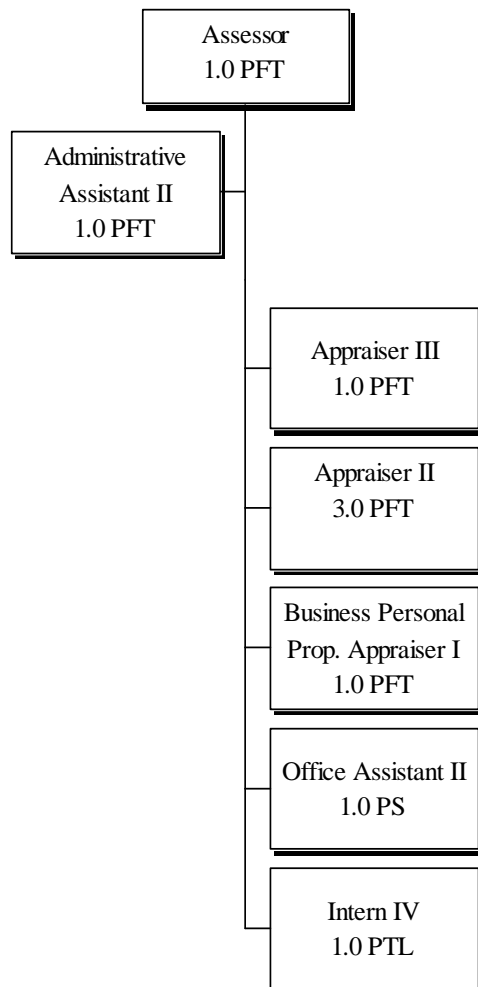
# FINANCE

## STAFFING ORGANIZATION CHARTS

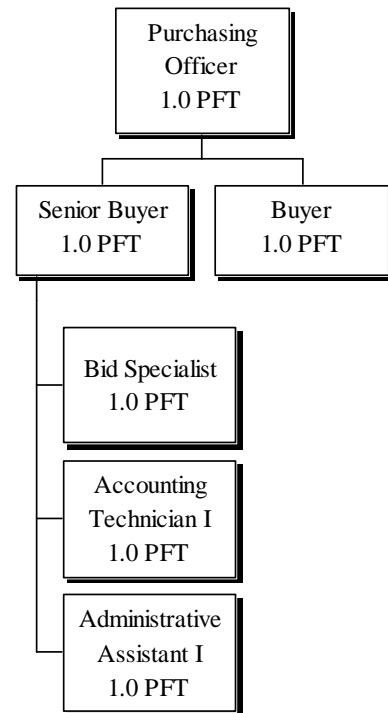
### ADMINISTRATION



### ASSESSOR'S DIVISION



### PURCHASING DIVISION

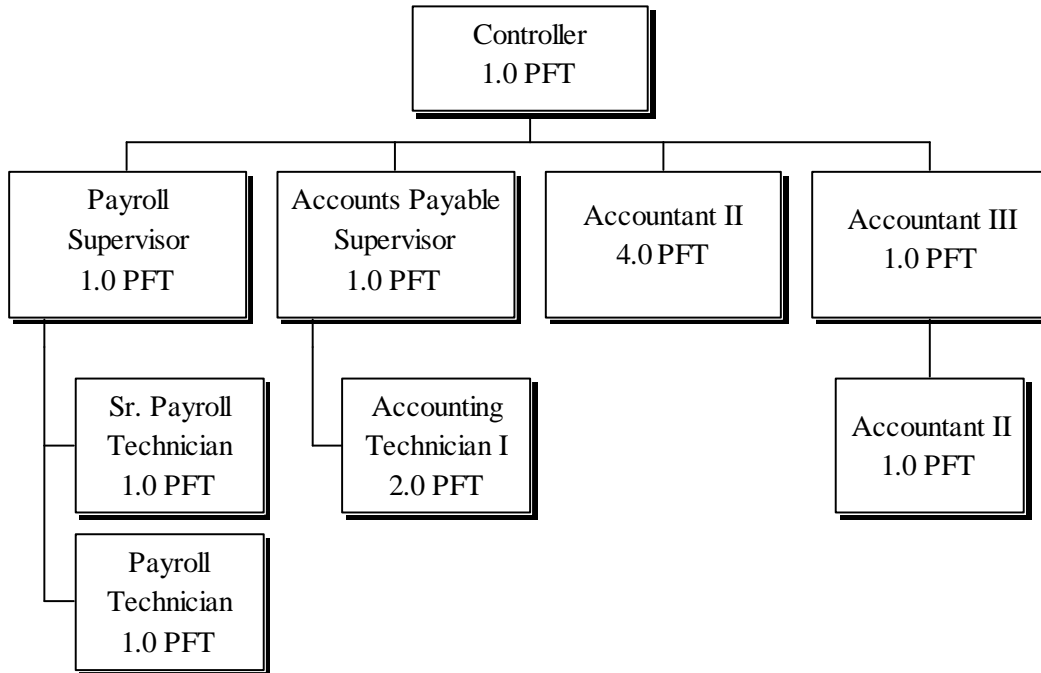


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# FINANCE

## STAFFING ORGANIZATION CHARTS

### CONTROLLER'S DIVISION

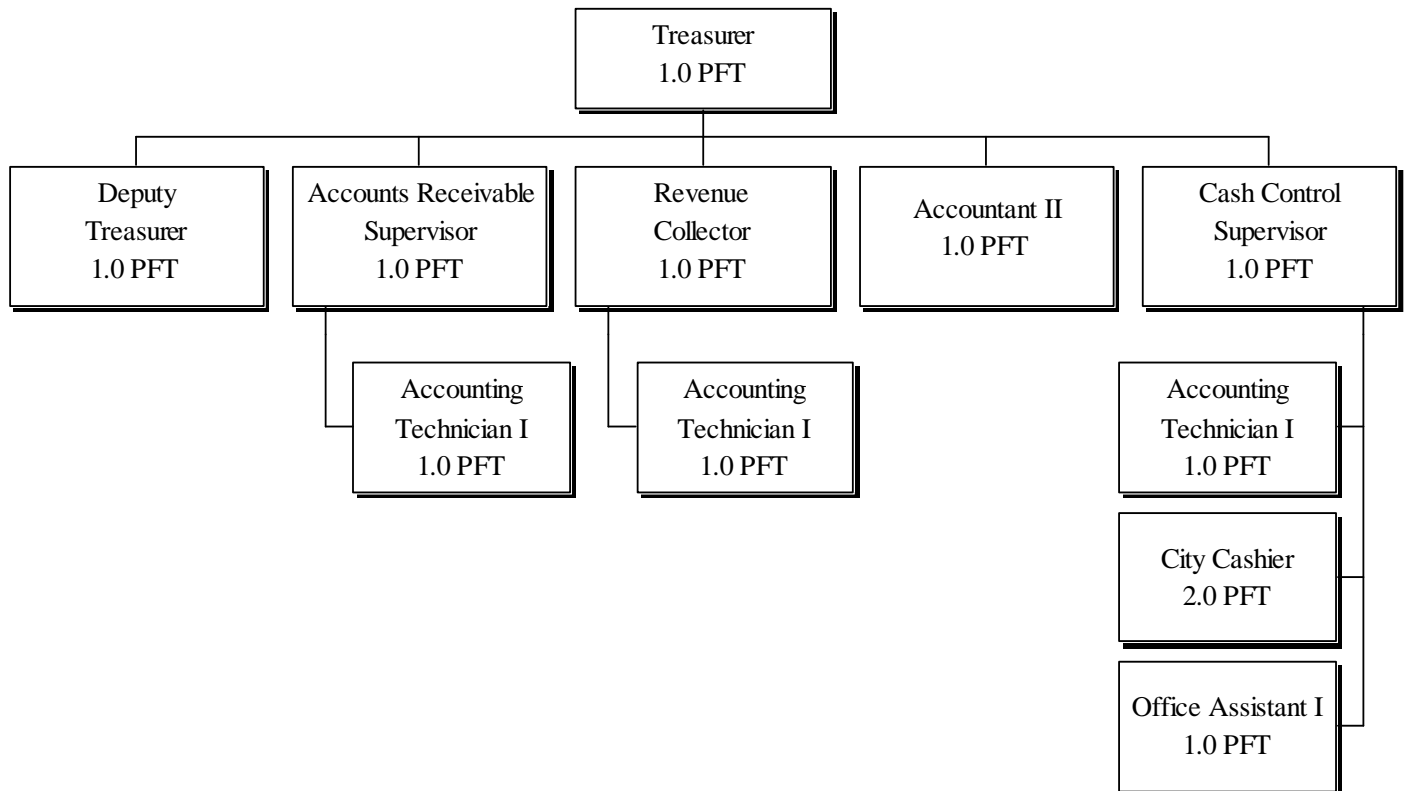


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

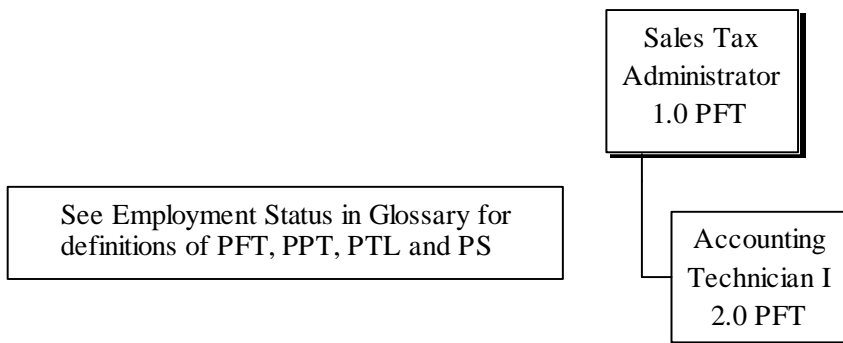
# FINANCE

## STAFFING ORGANIZATION CHARTS

### TREASURER'S DIVISION



### SALES TAX DIVISION



# FINANCE

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Finance Director	1.00	\$ 118,000	1.00	\$ 118,000	1.00	\$ 125,700
Budget Analyst	1.00	71,500	1.00	74,600	1.00	83,000
Administrative Assistant II	1.00	44,300	1.00	44,300	1.00	50,400
PRISM Support	1.00	47,800	1.00	49,400	1.00	59,300
Overtime	-	71,700	-	74,200	-	74,500
Benefits	-	171,200	-	179,000	-	154,700
Vacancy Factor	-	(5,300)	-	(5,500)	-	(5,600)
<b>Total</b>	<b>4.00</b>	<b>519,200</b>	<b>4.00</b>	<b>534,000</b>	<b>4.00</b>	<b>542,000</b>
<b>Assessors:</b>						
Assessor	1.00	77,100	1.00	79,700	1.00	84,900
Appraiser III	1.00	59,600	1.00	61,800	1.00	65,800
Appraiser II (1)	3.00	159,700	3.00	165,200	2.00	120,900
Appraiser I (1)	-	-	-	-	1.00	49,400
Business Personal						
Property Appraiser I	1.00	44,100	1.00	45,700	1.00	48,700
Administrative Assistant II	1.00	42,400	1.00	43,200	1.00	47,100
Intern IV	0.40	10,600	0.40	10,600	0.40	10,800
Office Assistant II	0.50	14,200	0.50	14,200	0.50	15,200
Overtime	-	23,200	-	23,200	-	9,900
Benefits	-	252,500	-	267,400	-	255,400
Vacancy Factor	-	(6,800)	-	(7,100)	-	(7,000)
<b>Total</b>	<b>7.90</b>	<b>676,600</b>	<b>7.90</b>	<b>703,900</b>	<b>7.90</b>	<b>701,100</b>
<b>Controllers:</b>						
Controller	1.00	94,800	1.00	94,900	1.00	101,200
Accountant II	5.00	305,600	5.00	310,000	5.00	353,200
Accountant III	1.00	64,100	1.00	65,400	1.00	75,100
Payroll Supervisor	1.00	65,000	1.00	65,600	1.00	73,000
Accounting Tech II	1.00	52,000	1.00	52,700	1.00	56,200
Senior Payroll Tech	1.00	42,300	1.00	43,400	1.00	46,500
Accounting Tech I	2.00	88,600	2.00	88,600	2.00	100,800
Payroll Tech	1.00	37,700	1.00	38,900	1.00	40,800
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	432,300	-	453,300	-	456,300
Vacancy Factor	-	(11,800)	-	(12,000)	-	(12,900)
<b>Total</b>	<b>13.00</b>	<b>\$ 1,178,600</b>	<b>13.00</b>	<b>\$ 1,208,800</b>	<b>13.00</b>	<b>\$ 1,298,200</b>

# FINANCE

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Treasury:</b>						
Treasurer	1.00	\$ 92,900	1.00	\$ 93,600	1.00	\$ 106,400
Investment Officer	1.00	74,000	1.00	74,700	1.00	85,000
Accountant II	1.00	61,200	1.00	61,400	1.00	64,300
Revenue Collector	1.00	56,100	1.00	57,900	1.00	59,600
Accounting Tech II (2)	2.00	97,400	2.00	98,800	-	-
Accounting Tech III (2)	-	-	-	-	2.00	114,000
Accounting Tech I	3.00	121,100	3.00	125,100	3.00	130,100
Cashier	2.00	67,300	2.00	69,600	2.00	72,000
Office Assistant I (2)	1.00	30,100	1.00	30,100	1.00	33,600
Overtime	-	3,300	-	3,400	-	8,900
Benefits	-	366,800	-	387,200	-	383,700
Vacancy Factor	-	(9,300)	-	(10,000)	-	(10,000)
<b>Total</b>	<b>12.00</b>	<b>960,900</b>	<b>12.00</b>	<b>991,800</b>	<b>12.00</b>	<b>1,047,600</b>
<b>Sales Tax:</b>						
Sales Tax Administrator	1.00	82,700	1.00	83,300	1.00	86,800
Accounting Tech I	2.00	79,800	2.00	82,500	2.00	81,000
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	97,300	-	102,400	-	97,700
Vacancy Factor	-	(2,600)	-	(2,700)	-	(2,600)
<b>Total</b>	<b>3.00</b>	<b>259,000</b>	<b>3.00</b>	<b>267,300</b>	<b>3.00</b>	<b>264,700</b>
<b>Purchasing:</b>						
Purchasing Officer	1.00	82,800	1.00	83,300	1.00	86,900
Senior Buyer	1.00	56,100	1.00	58,000	1.00	61,800
Buyer	1.00	63,100	1.00	64,100	1.00	67,300
Bid Specialist	1.00	44,300	1.00	44,300	1.00	45,800
Accounting Technician I	1.00	35,700	1.00	36,900	1.00	46,500
Administrative Assistant I	1.00	36,400	1.00	36,400	1.00	42,400
Overtime	-	500	-	500	-	1,000
Benefits	-	190,000	-	199,700	-	197,300
Vacancy Factor	-	(5,000)	-	(5,200)	-	(5,500)
<b>Total</b>	<b>6.00</b>	<b>\$ 503,900</b>	<b>6.00</b>	<b>\$ 518,000</b>	<b>6.00</b>	<b>\$ 543,500</b>

# FINANCE

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Print Shop: (3)</b>						
Print Shop Operator	1.00	\$ 40,700	1.00	\$ 42,000	-	\$ -
Overtime	-	500	-	500	-	-
Benefits	-	27,200	-	29,000	-	-
Vacancy Factor	-	(700)	-	(700)	-	-
<b>Total</b>	<b><u>1.00</u></b>	<b><u>67,700</u></b>	<b><u>1.00</u></b>	<b><u>70,800</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Budget</b>	<b><u>46.90</u></b>	<b><u>\$ 4,165,900</u></b>	<b><u>46.90</u></b>	<b><u>\$ 4,294,600</u></b>	<b><u>45.90</u></b>	<b><u>\$ 4,397,100</u></b>

(1) In FY09, the Assessor's Office hired an Appraiser I instead of a third Appraiser II.

(2) In FY09, these 2 Accounting Tech II positions were upgraded to Accounting Tech III.

(3) In FY10, the Print Shop was transferred to Clerk's Office.

# **CAPITAL CITY FIRE/RESCUE**





# CAPITAL CITY FIRE/RESCUE

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## MISSION STATEMENT

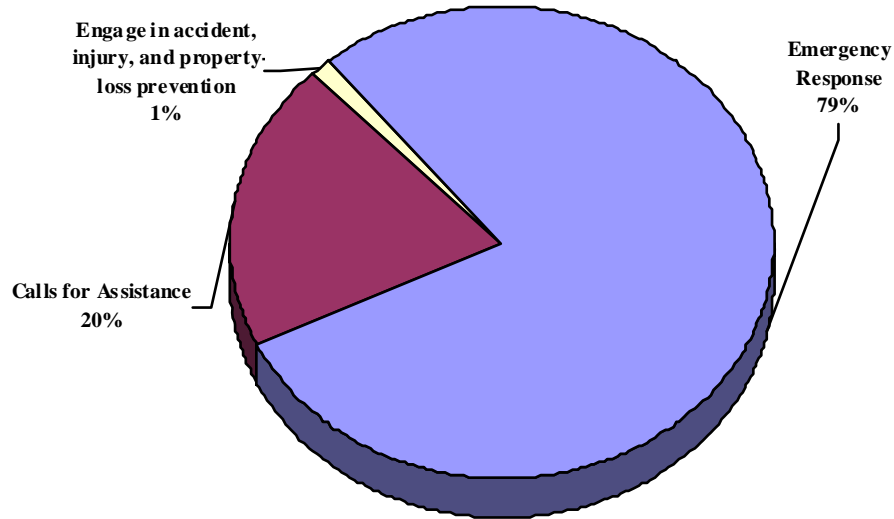
To serve and protect our community from life and property threatening emergencies.

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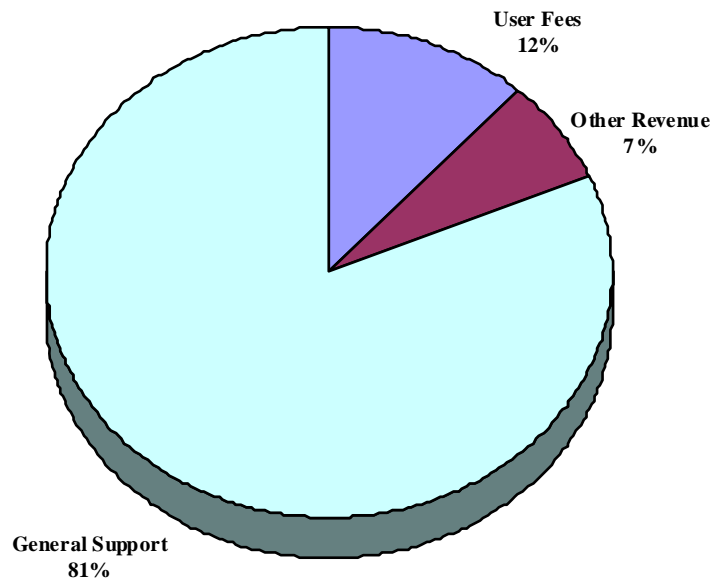
## FY10 ADOPTED BUDGET

**\$6,819,700**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# CAPITAL CITY FIRE/RESCUE

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 4,863,900	5,149,200	4,821,300	5,270,900	5,162,500
Commodities and Services	1,596,600	1,864,100	1,655,400	1,741,700	1,657,200
Capital Outlay	13,400	-	-	-	-
Total Expenditures	6,473,900	7,013,300	6,476,700	7,012,600	6,819,700
FUNDING SOURCES:					
User Fees	759,900	901,900	792,000	906,900	791,500
State Shared Revenue	332,100	-	-	-	-
State Grants	17,600	-	-	-	-
Other Revenue	451,200	475,400	475,400	494,900	483,100
Federal Grants	-	149,600	149,600	-	-
Support from:					
General Fund	2,426,600	2,782,900	2,896,300	2,751,500	2,847,800
Marine Passenger Fee	136,200	117,200	117,200	226,700	231,200
Fire Service Area	2,350,300	2,586,300	2,046,200	2,632,600	2,466,100
Total Funding Sources	\$ 6,473,900	7,013,300	6,476,700	7,012,600	6,819,700
STAFFING	42.18	44.86	44.86	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 FY10 Adopted Budget reflects a decrease of \$192,900 (2.8%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services decreased \$108,400 (2.0%) largely for health and wellness and some overtime associated with training.
- Commodities and Services decreased \$84,500 (4.9%) for Fire prevention, EMS, and Special Team training and some minor equipment.
- User Fees decreased \$115,400 (12.7%). Although the combination of ambulance and air medevac revenue is anticipated to increase \$30,000 (2.8%), the uncollectible portion is also anticipated to increase \$143,400 (77.2%). This is composed of general bad debt, Medicare contractual, and Medicaid contractual.

# CAPITAL CITY FIRE/RESCUE

## CORE SERVICES

### Emergency Response

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

**Services Provided to:** Public

	<i><b>FY06</b></i>	<i><b>FY07</b></i>	<i><b>FY08</b></i>	<i><b>FY09</b></i>	<i><b>FY10</b></i>
<b>Key Measures</b>	<i><b>Actuals</b></i>	<i><b>Actuals</b></i>	<i><b>Projected</b></i>	<i><b>Projected</b></i>	<i><b>Projected</b></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%	92%	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><b>FY06</b></i>	<i><b>FY07</b></i>	<i><b>FY08</b></i>	<i><b>FY09</b></i>	<i><b>FY10</b></i>
<b>Key Measures</b>	<i><b>Actuals</b></i>	<i><b>Actuals</b></i>	<i><b>Projected</b></i>	<i><b>Projected</b></i>	<i><b>Projected</b></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

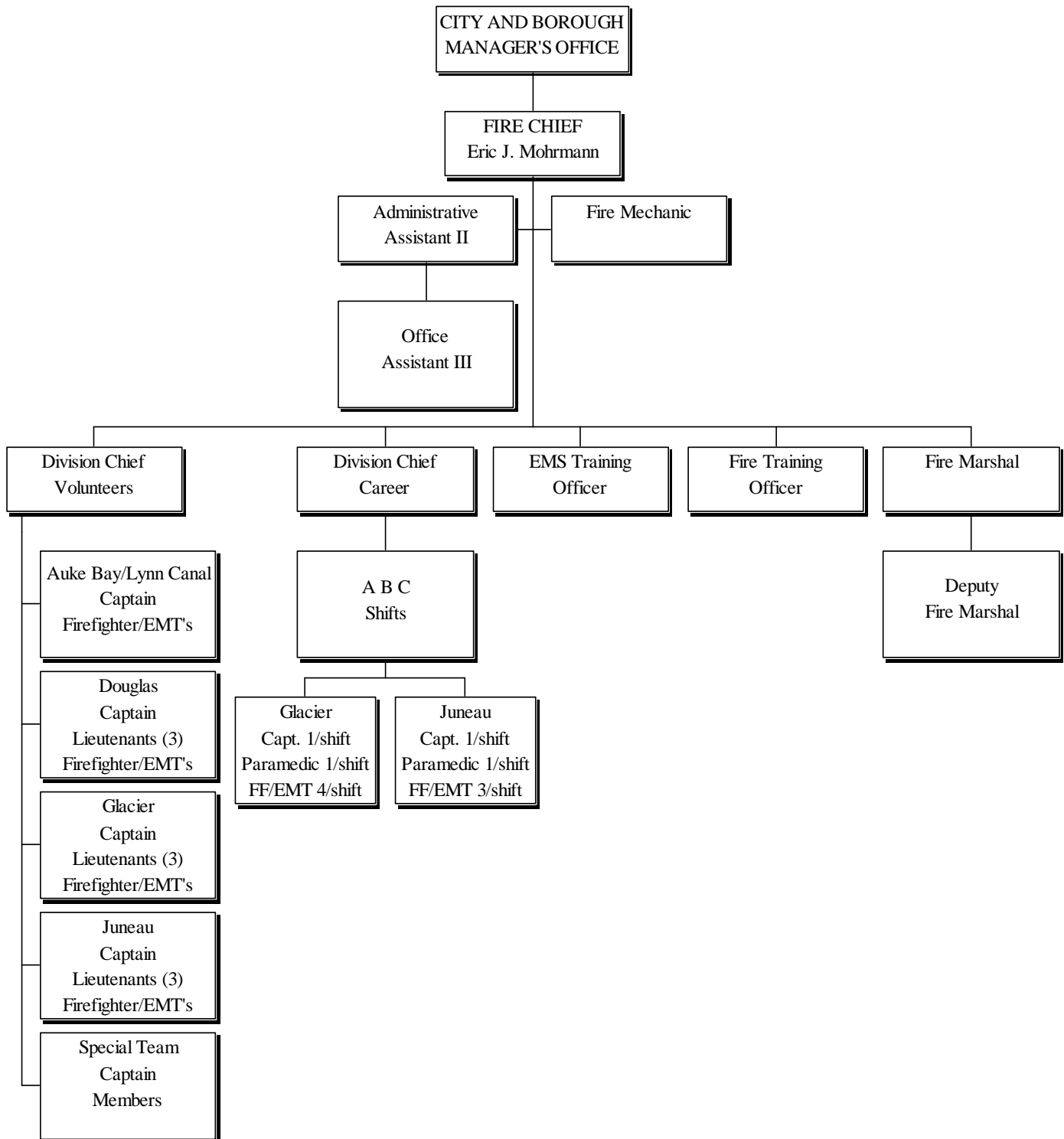
**Includes:** Inspections, Plan Reviews, Public Education, Investigations and Permitting

**Services Provided to:** Public

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

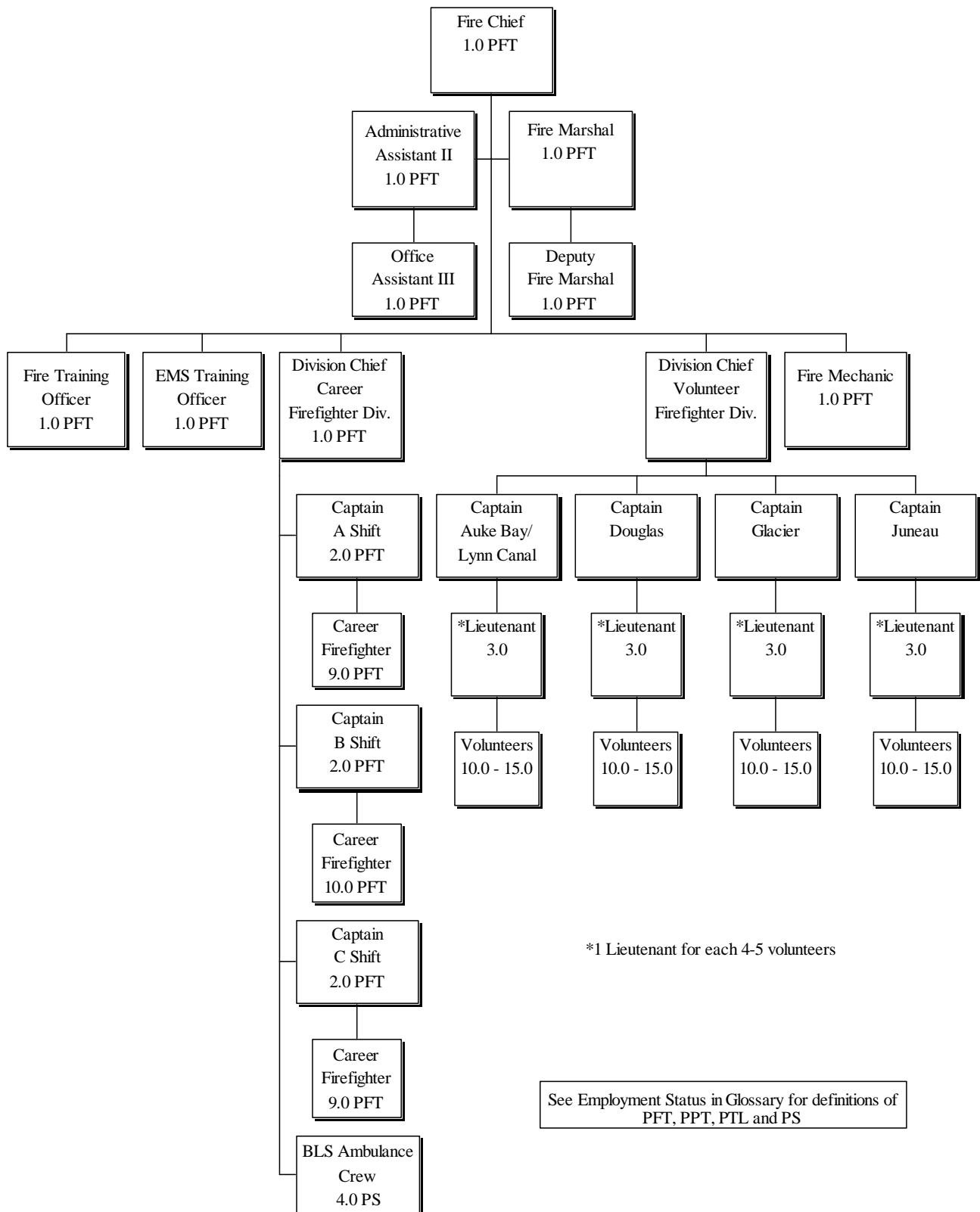
# CAPITAL CITY FIRE/RESCUE

## FUNCTIONAL ORGANIZATION CHART



# CAPITAL CITY FIRE/RESCUE

## STAFFING ORGANIZATION CHART



# CAPITAL CITY FIRE/RESCUE

## STAFFING DETAIL

	FY09		FY10		FY10	
	Amended		Approved		Adopted	
	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>
<b>CLASS TITLE:</b>						
<b>Emergency Services/Rescue Teams:</b>						
Fire Service Area	23.35	\$ 1,559,200	23.35	\$ 1,611,200	23.35	\$ 1,614,900
EMS Training Officer	1.00	68,400	1.00	70,700	1.00	77,800
Basic Life Support - EMT I	1.68	53,300	1.68	53,300	1.68	62,300
Volunteers	-	42,000	-	42,000	-	41,300
Overtime	-	208,400	-	207,700	-	206,300
Contract Professional Pay	-	17,700	-	17,700	-	17,700
Benefits	-	971,500	-	1,021,500	-	971,700
Vacancy Factor	-	(4,200)	-	(4,300)	-	(5,400)
<b>Total</b>	<b>26.03</b>	<b>2,916,300</b>	<b>26.03</b>	<b>3,019,800</b>	<b>26.03</b>	<b>2,986,600</b>
<b>Fire Service Area:</b>						
Areawide Fire Chief	1.00	110,500	1.00	112,900	1.00	120,300
Division Chief - Career	1.00	84,100	1.00	85,100	1.00	93,200
Division Chief - Volunteer	1.00	66,000	1.00	68,200	1.00	93,200
Fire Training Officer	1.00	77,600	1.00	78,000	1.00	66,100
EMS Training Officer	1.00	68,400	1.00	70,700	1.00	77,800
Fire Marshal	1.00	71,300	1.00	73,100	1.00	73,100
Deputy Fire Marshal	1.00	56,400	1.00	58,200	1.00	54,400
Fire Captain	6.00	450,800	6.00	458,900	6.00	446,800
Firefighter - Paramedic(1)	11.00	703,200	11.00	734,000	10.00	671,600
Firefighter (1)	12.00	739,800	12.00	770,600	13.00	810,700
Basic Life Support - EMT I	1.68	53,300	1.68	53,300	1.68	62,300
Volunteers	-	106,800	-	106,800	-	104,800
Senior Fire Mechanic	1.00	65,800	1.00	66,400	1.00	66,400
Administrative Assistant II	1.00	50,400	1.00	50,500	1.00	53,700
Office Assistant III	1.00	35,900	1.00	36,400	1.00	37,200
Administration for						
Aircraft Rescue Fire Fighting	(0.50)	(35,200)	(0.50)	(35,800)	(0.50)	(37,600)
Emergency Services						
Instructional Safety Officer	0.05	4,100	0.05	4,100	0.05	5,900
Emergency Services Instructor	0.05	4,600	0.05	4,600	0.05	6,800
Emergency Services						
Instructional Technician	0.08	5,000	0.08	5,000	0.08	7,400
EMS (reimbursement)	(26.03)	(2,916,300)	(26.03)	(3,019,800)	(26.03)	(2,986,600)
Overtime	-	367,800	-	310,700	-	299,400
Contract Professional Pay	-	26,100	-	26,100	-	26,100
Benefits	-	1,585,000	-	1,662,400	-	1,565,400
Vacancy Factor	-	(9,200)	-	(9,500)	-	(10,800)
<b>Total</b>	<b>14.33</b>	<b>\$ 1,772,200</b>	<b>14.33</b>	<b>\$ 1,770,900</b>	<b>14.33</b>	<b>\$ 1,707,600</b>

# CAPITAL CITY FIRE/RESCUE

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	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>
<b>CLASS TITLE:</b>						
<b>Aircraft Rescue Fire Fighting:</b>						
Administration	0.50	\$ 35,200	0.50	\$ 35,800	0.50	\$ 37,600
Firefighter	4.00	261,300	4.00	270,900	4.00	266,100
Overtime	-	6,700	-	6,700	-	6,700
Benefits	-	157,500	-	166,800	-	157,900
<b>Total</b>	<b><u>4.50</u></b>	<b><u>460,700</u></b>	<b><u>4.50</u></b>	<b><u>480,200</u></b>	<b><u>4.50</u></b>	<b><u>468,300</u></b>
<b>Total Budget</b>	<b><u>44.86</u></b>	<b><u>\$ 5,149,200</u></b>	<b><u>44.86</u></b>	<b><u>\$ 5,270,900</u></b>	<b><u>44.86</u></b>	<b><u>\$ 5,162,500</u></b>

(1) Firefighter-Paramedic was reclassified to Firefighter.



# NOTES

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**HEALTH  
AND  
SOCIAL SERVICES**



## HEALTH AND SOCIAL SERVICES

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

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# HEALTH AND SOCIAL SERVICES

## COMPARATIVES

### MENTAL HEALTH DIVISION

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

## BUDGET HIGHLIGHT

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

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

FY05 was the last year from the General Fund was budgeted. Due to variations between budgeted and actual user fees collected, there remains a small fund balance in the Mental Health Fund. The fund was closed in FY09.

**LANDS  
AND  
RESOURCE MANAGEMENT**



# LANDS AND RESOURCE MANAGEMENT

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## MISSION STATEMENT

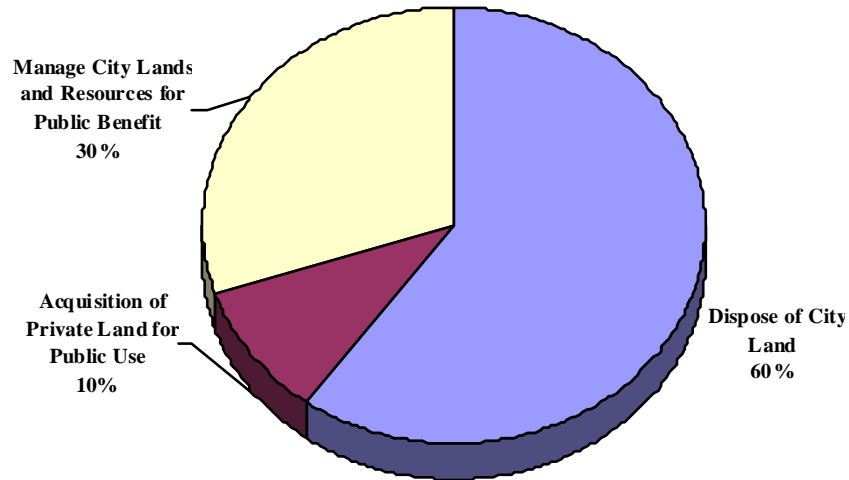
To develop and manage City land consistent with public policy.

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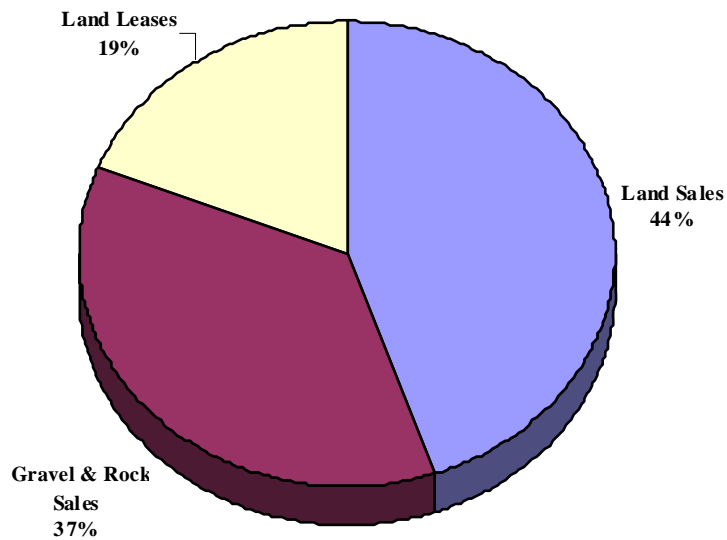
## FY10 ADOPTED BUDGET

**\$1,416,100**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.



# LANDS AND RESOURCE MANAGEMENT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 483,100	418,100	378,400	401,300	430,300
Commodities and Services	679,900	728,500	526,700	447,900	480,800
Capital Outlay	39,900	254,000	260,000	44,000	30,000
Support to Capital Projects	350,000	550,000	550,000	600,000	475,000
<b>Total Expenditures</b>	<b>1,552,900</b>	<b>1,950,600</b>	<b>1,715,100</b>	<b>1,493,200</b>	<b>1,416,100</b>
<b>FUNDING SOURCES:</b>					
User Fees	3,200	-	3,700	-	-
State Shared Revenues	20,900	-	-	-	-
Land Sales	2,220,900	469,300	475,600	366,400	366,900
Gravel & Rock Sales	539,000	325,000	475,000	300,000	300,500
Land Leases	195,900	147,000	84,900	155,000	155,000
Support from Capital Project	570,600	-	12,600	-	-
Fund Balance (To) From	(1,997,600)	1,009,300	663,300	671,800	593,700
<b>Total Funding Sources</b>	<b>\$ 1,552,900</b>	<b>1,950,600</b>	<b>1,715,100</b>	<b>1,493,200</b>	<b>1,416,100</b>
<b>STAFFING</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 117,400</b>	<b>272,400</b>	<b>272,400</b>	<b>427,400</b>	<b>427,900</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ 3,551,900</b>	<b>2,387,600</b>	<b>2,733,600</b>	<b>1,906,800</b>	<b>1,984,400</b>

## BUDGET HIGHLIGHT

The Lands & Resource Management FY10 Adopted Budget is a decrease of \$77,100 (5.2%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$29,000 (7.2%). Due to a negotiated wage increase.
- Commodities and Services increased \$32,900 (7.3%) due primarily to a projected increase in work at the city owned pits and quarries.
- Support to Capital Projects decreased \$125,000 (20.8%) due to the decision to take a slower, multi-year approach to developing a new rock quarry.

# LANDS AND RESOURCE MANAGEMENT

- **Core Services**

## **Dispose of City land**

**Services Provided to:** Public

### **Key Measures**

Ratio of expenses to income from land sales

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

## **Acquisition of private land for public use**

**Services Provided to:** Public

### **Key Measures**

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

## **Manage City land and resources for public benefit**

**Services Provided to:** Public

### **Key Measures**

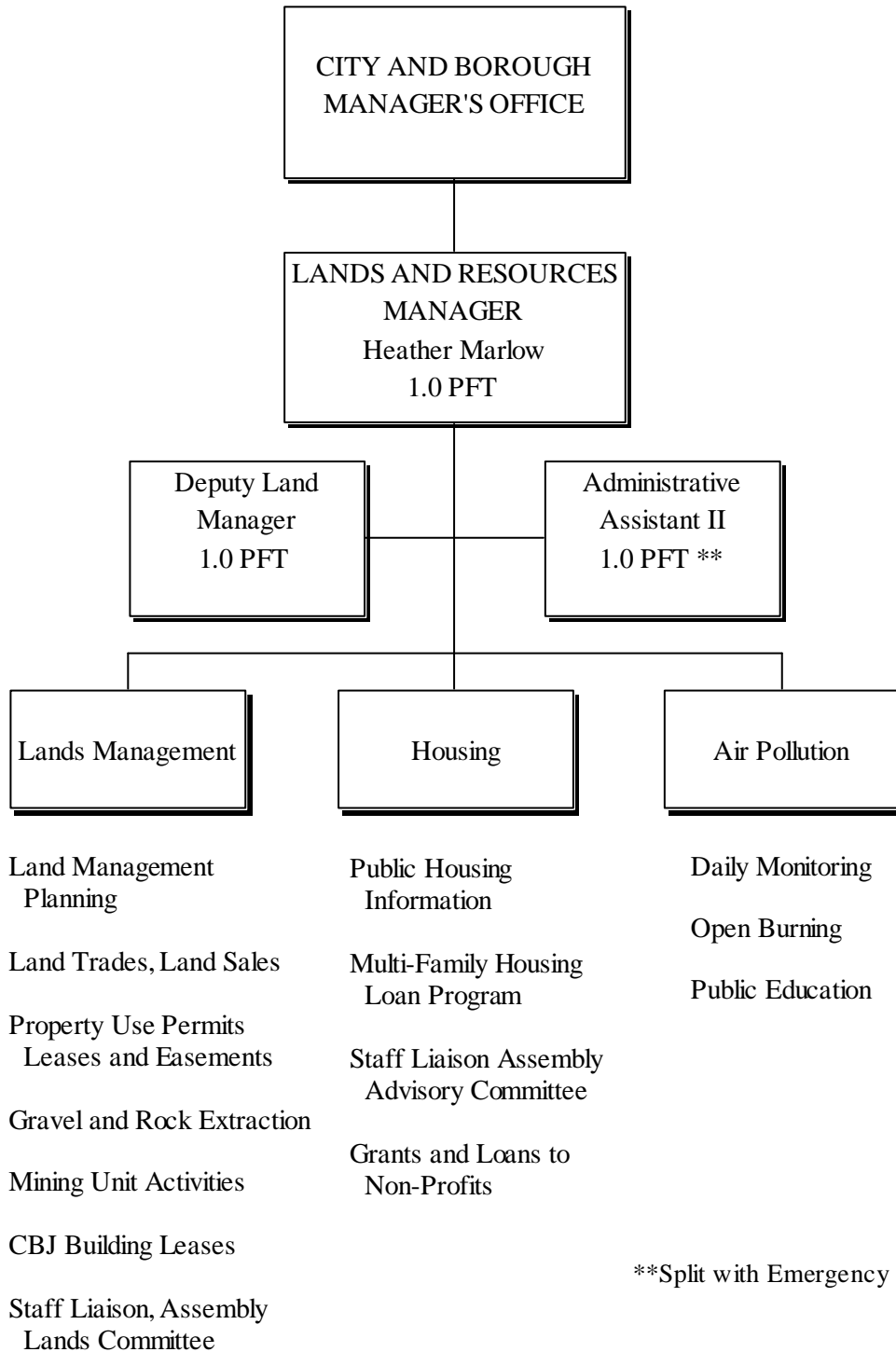
<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>

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

# LANDS AND RESOURCE MANAGEMENT

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



# LANDS AND RESOURCES MANAGEMENT

## STAFFING DETAIL

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>	<b>No. <u>Pos.</u></b>	<b>Salary &amp; Benefits <u>Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Lands and Resources Manager	1.00	\$ 86,800	1.00	\$ 89,800	1.00	\$ 95,600
Deputy Land Manager	1.00	77,600	1.00	78,000	1.00	85,000
Administrative Assistant II	0.50	19,800	0.50	20,400	0.50	26,800
Work Force	-	137,000	-	111,500	-	120,500
Benefits	-	96,900	-	101,600	-	102,400
<b>Total Budget</b>	<b><u>2.50</u></b>	<b><u>\$ 418,100</u></b>	<b><u>2.50</u></b>	<b><u>\$ 401,300</u></b>	<b><u>2.50</u></b>	<b><u>\$ 430,300</u></b>

# NOTES

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**LAW**



# LAW

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## MISSION STATEMENT

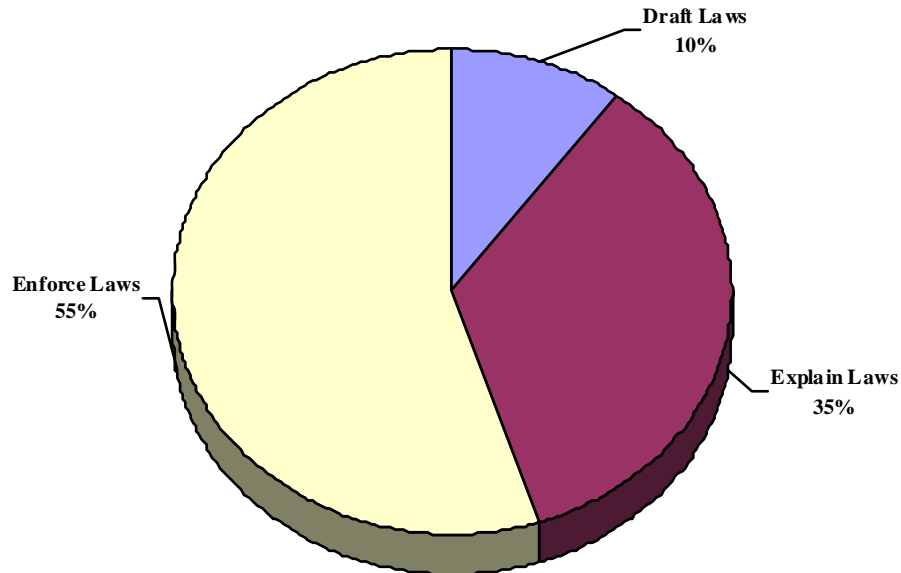
The mission of the Law Department is to empower policymakers by drafting, explaining and enforcing the law.

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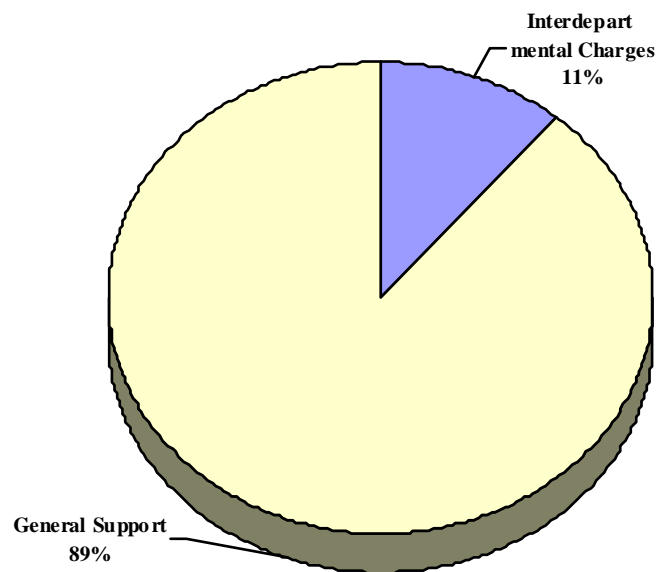
## FY10 ADOPTED BUDGET

**\$1,945,200**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.



# LAW

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,145,200	1,098,200	1,126,800	1,123,700	1,166,400
Commodities and Services	640,400	759,900	707,900	765,900	778,800
<b>Total Expenditures</b>	<b>1,785,600</b>	<b>1,858,100</b>	<b>1,834,700</b>	<b>1,889,600</b>	<b>1,945,200</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	244,700	218,000	218,000	218,000	218,000
State Shared Revenue	85,600	-	-	-	-
Support from General Fund	1,455,300	1,640,100	1,616,700	1,671,600	1,727,200
<b>Total Funding Sources</b>	<b>\$ 1,785,600</b>	<b>1,858,100</b>	<b>1,834,700</b>	<b>1,889,600</b>	<b>1,945,200</b>
<b>STAFFING:</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>
<b>FUND BALANCE:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Law Department's FY10 Adopted Budget represents an increase of \$55,600 (2.9%) from the FY10 Approved Budget.

### The significant budgetary changes are:

- Personnel Services increased \$42,700 (3.8%) due to negotiated wage increases.
- Printing and advertising budget increased \$10,900 (74.7%), due to a large number of code revisions.

# LAW

## CORE SERVICES

### Draft Laws

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

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

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

### Explain Laws – Preventative v. Remedial

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

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

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

### Enforce Laws

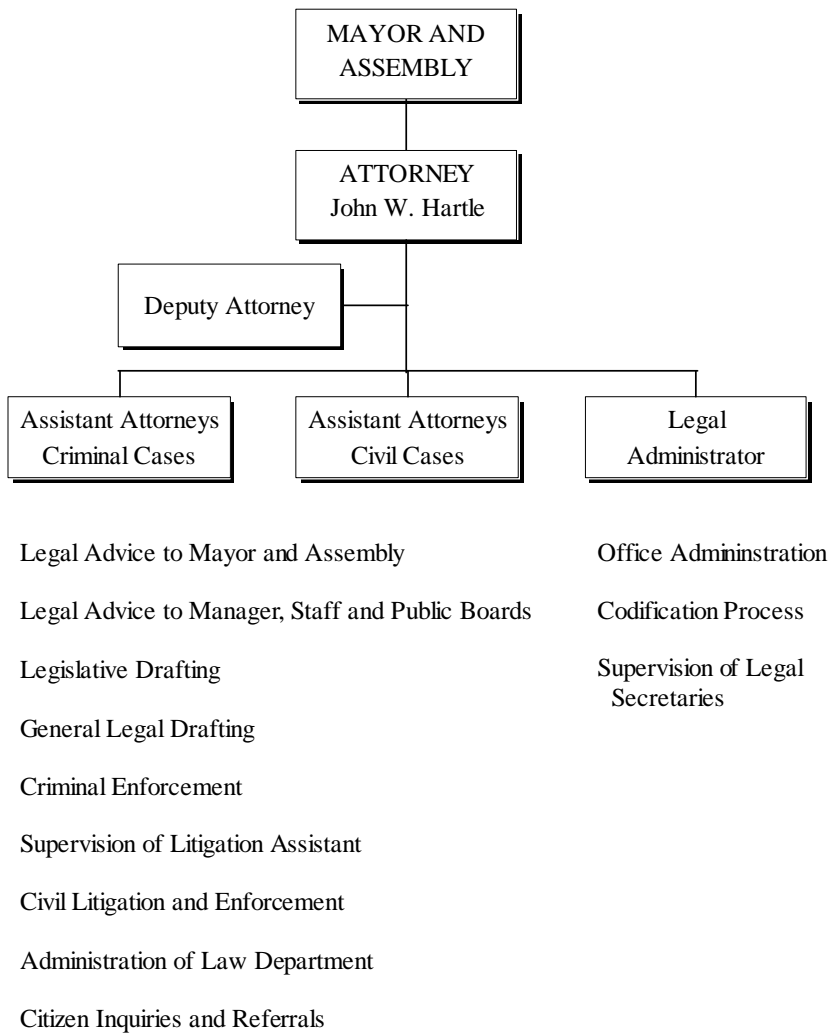
**Includes:** Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

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

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

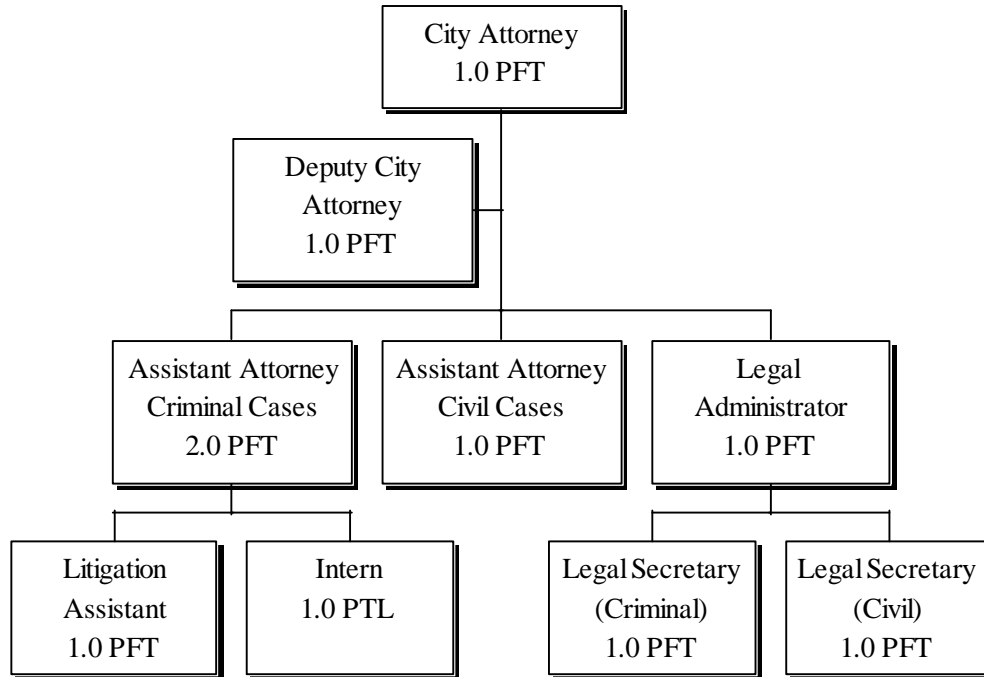
## FUNCTIONAL ORGANIZATION CHART



# LAW

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## STAFFING ORGANIZATION CHART



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

# LAW

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
City and Borough Attorney	1.00	\$ 117,800	1.00	\$ 117,800	1.00	\$ 125,600
Deputy City Attorney	1.00	108,200	1.00	110,200	1.00	117,500
Assistant Attorneys	3.00	297,300	3.00	301,800	3.00	321,600
Office Manager	1.00	55,200	1.00	56,300	1.00	60,000
Litigation Assistant II	1.00	56,300	1.00	57,200	1.00	61,000
Legal Secretary I	2.00	84,200	2.00	85,800	2.00	84,300
Intern	0.40	15,700	0.40	15,700	0.40	16,600
Overtime	-	7,500	-	7,600	-	7,500
Benefits	-	367,000	-	382,600	-	384,000
Vacancy Factor	-	(11,000)	-	(11,300)	-	(11,700)
<b>Total Budget</b>	<b><u>9.40</u></b>	<b><u>\$ 1,098,200</u></b>	<b><u>9.40</u></b>	<b><u>\$ 1,123,700</u></b>	<b><u>9.40</u></b>	<b><u>\$ 1,166,400</u></b>

# **LIBRARIES**



# LIBRARIES

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## MISSION STATEMENT

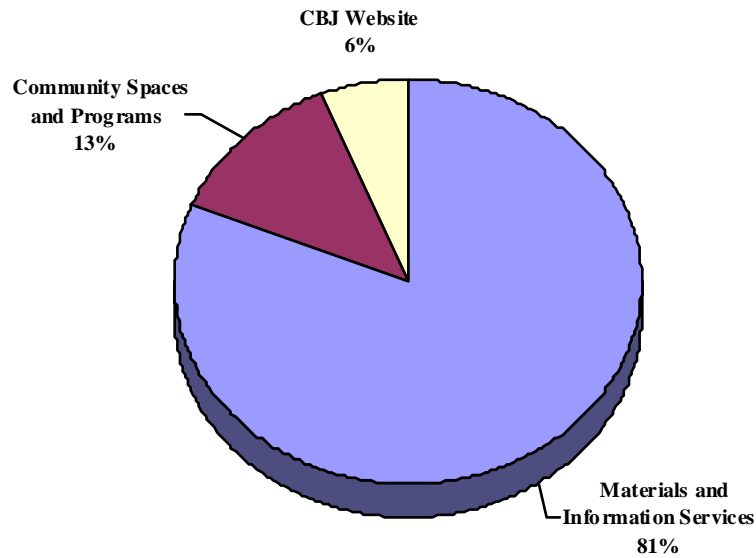
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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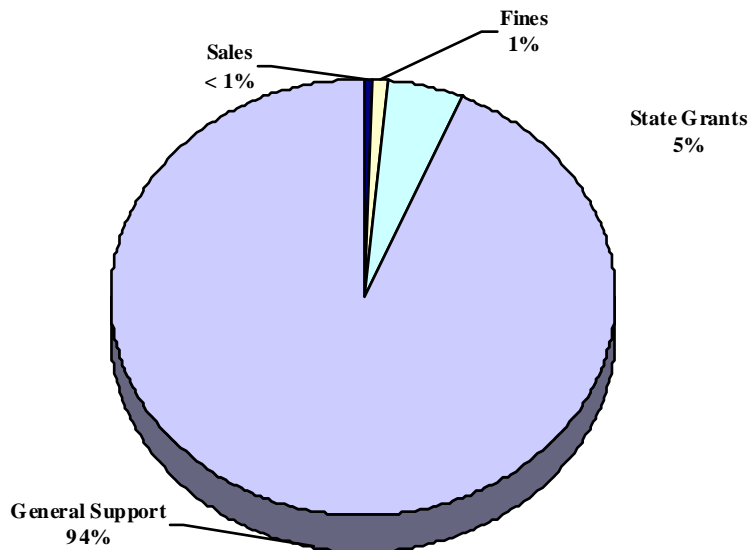
## FY10 ADOPTED BUDGET

**\$2,390,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# LIBRARIES

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,609,200	1,609,500	1,564,500	1,646,600	1,693,300
Commodities and Services	683,300	724,900	670,200	757,100	697,600
<b>Total Expenditures</b>	<b>2,292,500</b>	<b>2,334,400</b>	<b>2,234,700</b>	<b>2,403,700</b>	<b>2,390,900</b>
<b>FUNDING SOURCES:</b>					
Sales	11,900	12,000	10,200	12,000	10,200
Fines	30,200	29,000	27,600	29,000	28,000
State Shared Revenue	42,500	-	-	-	-
State Grants	103,400	113,300	111,200	113,300	113,200
Miscellaneous Revenue	23,000	-	-	-	-
Support from General Fund	2,081,500	2,180,100	2,085,700	2,249,400	2,239,500
<b>Total Funding Sources</b>	<b>\$ 2,292,500</b>	<b>2,334,400</b>	<b>2,234,700</b>	<b>2,403,700</b>	<b>2,390,900</b>
<b>STAFFING</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>	<b>21.72</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Library's FY10 Adopted Budget represents a decrease of \$12,800 (.5%) from the FY10 Approved Budget.

### The significant budgetary changes are:

- Personnel Services request increased \$46,700 (2.8%) due to wage increases.
- Travel and Training decreased \$11,800 (53.6%) due to implementation of cost savings measures in anticipation of future year short falls.
- Heating fuel decreased \$38,800 (48.9%) due to the decrease in fuel rates.
- Rental-Office decreased \$6,000 (3.2%) due to the adjustment of the monthly rent charge for the Valley Library.

# 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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

	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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=[24,091,910]	41% [34,229,090]	5% [35,940,000]	5% [37,737,000]	3% [39,624,000]
% change in distinct files served**	13% N=[106,359]	122% [285,753]	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.

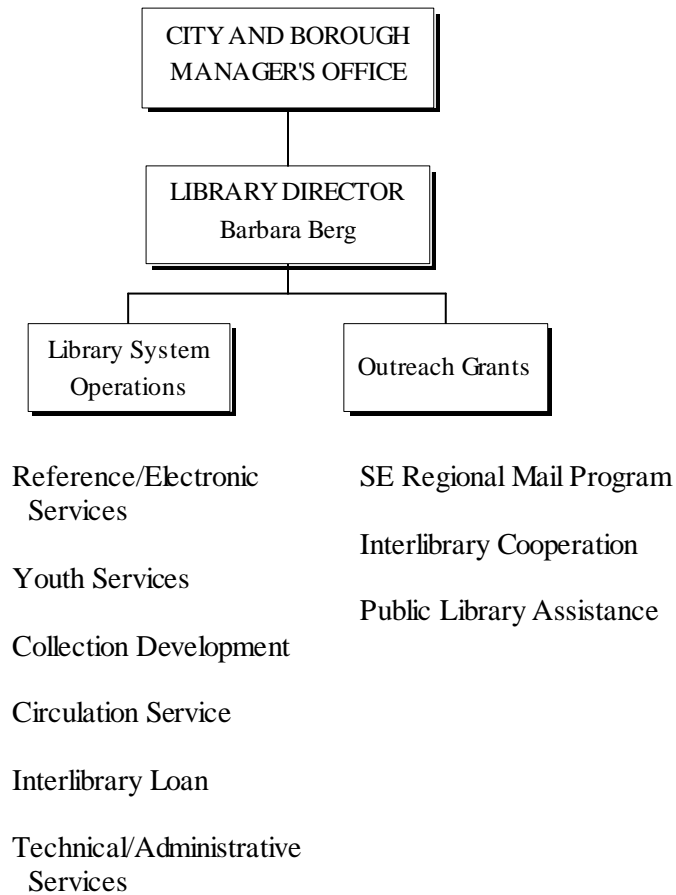
\*\* Distinct files served represent individual files with substantive content that are requested and is a partial measure of use of the content available on the website. Each distinct file may have been opened many times. A file is counted only when it is opened.

\*\*\*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

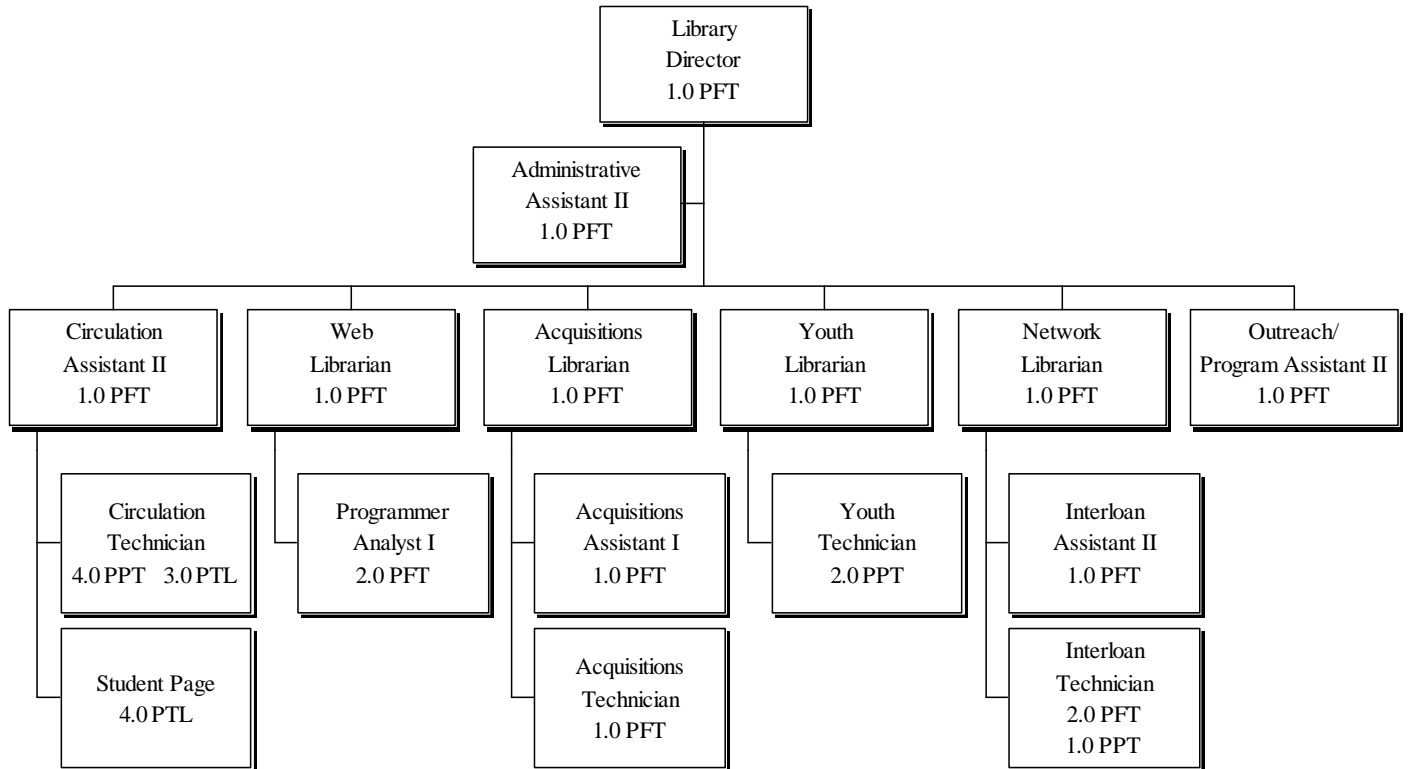
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## FUNCTIONAL ORGANIZATION CHART



# LIBRARIES

## STAFFING ORGANIZATION CHART



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

# LIBRARIES

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Grants:</b>						
Assistant Library Technician	1.33	\$ 46,300	1.33	\$ 47,400	1.33	\$ 51,900
Benefits	-	33,500	-	35,500	-	39,100
<b>Total</b>	<b><u>1.33</u></b>	<b><u>79,800</u></b>	<b><u>1.33</u></b>	<b><u>82,900</u></b>	<b><u>1.33</u></b>	<b><u>91,000</u></b>
<b>Operations:</b>						
Library Director	1.00	94,900	1.00	94,900	1.00	101,500
Librarian	4.00	239,600	4.00	240,600	4.00	256,300
Library Assistant II	3.00	152,800	3.00	155,300	3.00	154,500
Library Assistant I	1.00	47,300	1.00	47,300	1.00	50,400
DP Programmer/Analyst	2.00	121,900	2.00	123,900	2.00	132,500
Secretary II	1.00	44,000	1.00	43,400	1.00	46,200
Assistant Library Technician	7.35	257,300	7.35	259,300	7.35	282,900
Clerical Aid	1.04	18,800	1.04	18,800	1.04	20,500
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	566,400	-	593,800	-	571,600
Vacancy Factor	-	(16,200)	-	(16,500)	-	(17,000)
<b>Total</b>	<b><u>20.39</u></b>	<b><u>1,529,700</u></b>	<b><u>20.39</u></b>	<b><u>1,563,700</u></b>	<b><u>20.39</u></b>	<b><u>1,602,300</u></b>
<b>Total Budget</b>	<b><u>21.72</u></b>	<b><u>\$ 1,609,500</u></b>	<b><u>21.72</u></b>	<b><u>\$ 1,646,600</u></b>	<b><u>21.72</u></b>	<b><u>\$ 1,693,300</u></b>

# PARKS AND RECREATION

## **THIS SECTION INCLUDES:**

Parks & Recreation Administration  
Areawide Recreation, which includes:  
    Augustus Brown Swimming Pool  
    Zach Gordon Youth Center  
    City Museum  
    Treadwell Ice Arena  
Building Maintenance  
Parks and Landscape Maintenance  
Jensen-Olson Arboretum  
Visitor Services/Centennial Hall  
Downtown Parking





# PARKS AND RECREATION

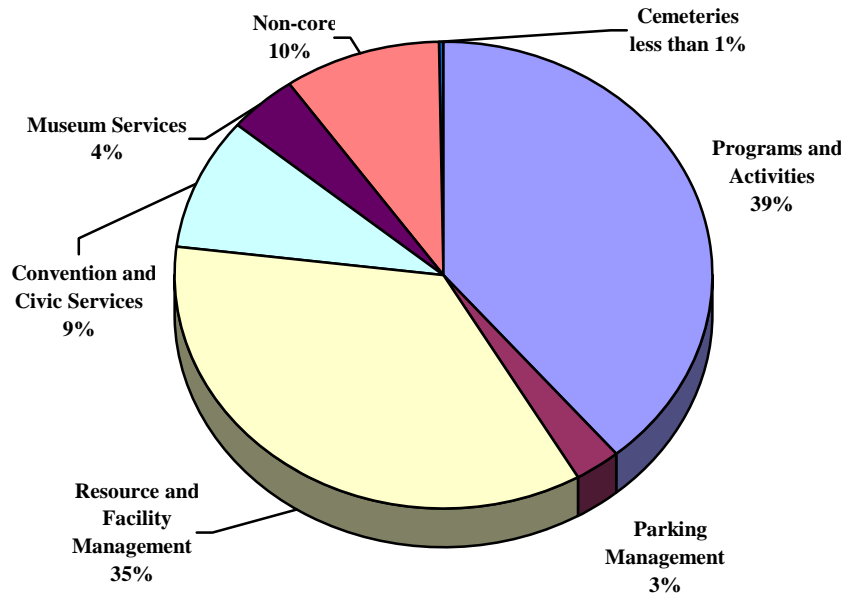
## MISSION STATEMENT

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

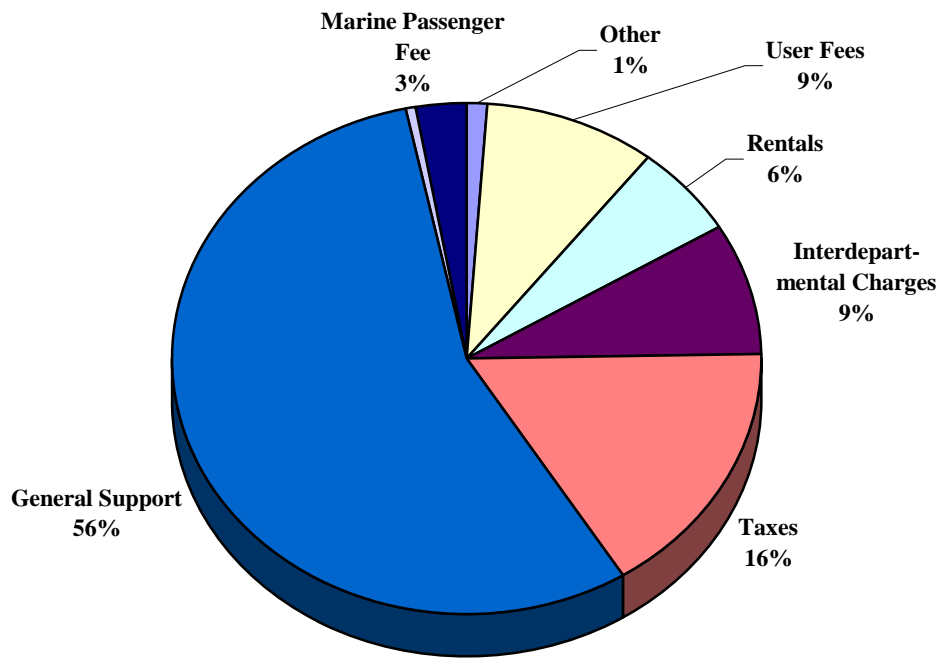
## FY10 ADOPTED BUDGET

**\$10,640,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 5,183,600	5,422,600	5,410,600	5,646,000	5,843,100
Commodities and Services	3,147,700	3,775,700	3,537,600	3,466,700	3,130,900
Capital Outlay	22,500	21,500	21,500	14,000	17,800
Return Marine Passenger Fee Proceeds (1)	18,700	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	709,100	772,400	772,400	791,900	791,900
Marine Passenger Fee Funding	194,200	218,000	218,000	218,000	238,500
Youth Activities Grant Program	453,100	550,000	550,000	550,000	550,000
Interdepartmental Charges	38,300	68,100	68,100	68,100	68,100
Support to:					
General Fund	80,500	10,900	10,900	85,400	-
Capital Projects	20,000	-	-	-	-
Total Expenditures	9,867,700	10,839,200	10,589,100	10,840,100	10,640,300
FUNDING SOURCES:					
User Fees	968,000	1,011,100	957,100	1,020,300	992,500
Rentals	601,900	585,000	652,500	602,600	609,400
Sales	69,500	77,500	79,800	80,500	75,300
State Shared Revenue	327,900	-	-	-	-
State Grants	21,400	41,500	40,900	-	10,000
Federal Grants	-	118,800	118,800	-	-
Ordinance Violations	15,100	8,700	14,400	8,700	10,900
Other Revenues	(32,000)	188,500	(109,300)	180,800	71,500
Interdepartmental Charges	841,500	923,600	912,300	907,400	906,700
Support from:					
Sales Tax	450,000	550,000	550,000	550,000	550,000
Hotel Tax-Centennial Hall	332,700	362,600	362,600	377,200	377,200
Hotel Tax-JCVB	709,100	772,400	772,400	791,900	791,900
General Fund	2,749,100	3,171,200	3,174,800	2,896,200	2,941,800
Roaded Service Area	2,369,200	2,845,400	2,634,200	3,011,200	2,902,700
Jensen-Olson Arboretum	80,500	10,900	10,900	85,400	-
Marine Passenger Fee	65,000	65,000	65,000	65,000	65,000
Marine Passenger Fee-JCVB	204,400	218,000	218,000	218,000	238,500
Capital Project	2,800	-	-	-	-
Fund Balance (To) From:					
Downtown Parking	(6,400)	3,200	(17,200)	5,400	31,500
Visitor Services	(62,300)	142,600	102,700	126,900	128,600
Jensen-Olson Arboretum	160,300	(256,800)	49,200	(87,400)	(63,200)
Total Funding Sources	\$ 9,867,700	10,839,200	10,589,100	10,840,100	10,640,300
STAFFING	82.25	81.43	81.43	82.43	82.43

# PARKS AND RECREATION

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>FUND BALANCE RESERVE:</b>					
Jensen-Olson Arboretum	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
<b>FUND BALANCES:</b>					
Downtown Parking	\$ 54,400	51,200	71,600	66,200	40,100
Visitor Services	\$ 334,400	191,800	231,700	104,800	103,100
Jensen-Olson Arboretum	\$ (170,700)	86,100	(219,900)	(132,500)	(156,700)

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, RECREATION, MUSEUM, YOUTH CENTER, ICE RINK AND SWIMMING POOLS

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,588,000	2,740,400	2,690,900	2,895,700	3,023,100
Commodities and Services	1,025,300	1,223,800	1,068,300	1,224,300	972,800
Capital Outlay	22,500	21,500	21,500	14,000	17,800
Youth Activities Grant Program:					
Community	253,100	350,000	350,000	350,000	350,000
School District	200,000	200,000	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>4,088,900</b>	<b>4,535,700</b>	<b>4,330,700</b>	<b>4,684,000</b>	<b>4,563,700</b>
<b>FUNDING SOURCES:</b>					
User Fees	672,500	709,000	674,600	712,900	717,000
Rentals	334,700	331,600	359,600	331,600	305,400
Sales	9,900	11,300	15,800	11,300	11,300
Ordinance Violations	4,300	2,000	2,500	2,000	2,000
Other Revenue	39,800	25,600	33,800	18,900	19,200
Interdepartmental Charge	42,700	46,100	46,100	46,100	46,100
State Shared Revenue	157,200	-	-	-	-
State Grants	8,600	14,700	14,100	-	10,000
Support From:					
Sales Tax	450,000	550,000	550,000	550,000	550,000
Roaded Service Area	2,369,200	2,845,400	2,634,200	3,011,200	2,902,700
<b>Total Funding Sources</b>	<b>\$ 4,088,900</b>	<b>4,535,700</b>	<b>4,330,700</b>	<b>4,684,000</b>	<b>4,563,700</b>

<b>STAFFING</b>	<b>46.61</b>	<b>45.79</b>	<b>45.79</b>	<b>46.79</b>	<b>46.79</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Administration, Recreation, City Museum, Youth Center, Ice Rink and Swimming Pools are components of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR BUILDING MAINTENANCE

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 979,300	952,200	975,100	980,200	1,013,400
Janitorial Services	397,200	404,400	418,700	420,700	420,700
Commodities and Services	706,100	766,500	721,300	715,900	648,300
<b>Total Expenditures</b>	<b>2,082,600</b>	<b>2,123,100</b>	<b>2,115,100</b>	<b>2,116,800</b>	<b>2,082,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	747,200	825,800	814,500	809,600	808,900
State Shared Revenue	70,500	-	-	-	-
Support from:					
Marine Passenger Fee	65,000	65,000	65,000	65,000	65,000
General Fund	1,199,900	1,232,300	1,235,600	1,242,200	1,208,500
<b>Total Funding Sources</b>	<b>\$ 2,082,600</b>	<b>2,123,100</b>	<b>2,115,100</b>	<b>2,116,800</b>	<b>2,082,400</b>
<b>STAFFING</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The Building Maintenance Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## COMPARATIVES FOR PARKS AND LANDSCAPE

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,167,900	1,250,100	1,268,400	1,271,500	1,289,800
Commodities and Services	418,600	722,200	703,900	441,700	417,000
<b>Total Expenditures</b>	<b>1,586,500</b>	<b>1,972,300</b>	<b>1,972,300</b>	<b>1,713,200</b>	<b>1,706,800</b>
<b>FUNDING SOURCES:</b>					
User Fees	42,200	50,300	50,000	52,600	52,300
Rentals	15,400	13,800	13,800	14,500	14,500
State Grant	12,800	26,800	26,800	-	-
Federal Grant	-	118,800	118,800	-	-
Other Revenue	-	5,000	5,000	-	-
Interdepartmental Charges	51,600	51,700	51,700	51,700	51,700
State Shared Revenue	72,800	-	-	-	-
Support from:					
Jensen-Olson Arboretum	80,500	10,900	10,900	85,400	-
General Fund	1,311,200	1,695,000	1,695,300	1,509,000	1,588,300
<b>Total Funding Sources</b>	<b>\$ 1,586,500</b>	<b>1,972,300</b>	<b>1,972,300</b>	<b>1,713,200</b>	<b>1,706,800</b>
<b>STAFFING</b>	<b>17.34</b>	<b>17.34</b>	<b>17.34</b>	<b>17.34</b>	<b>17.34</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The Parks and Landscape Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Support to:					
General Fund	\$ 80,500	10,900	10,900	85,400	-
Capital Projects	20,000	-	-	-	-
<b>Total Expenditures</b>	<b>100,500</b>	<b>10,900</b>	<b>10,900</b>	<b>85,400</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
House Rental	12,000	10,900	10,900	10,900	10,900
Events/Fundraisers	-	8,900	1,500	8,900	2,300
Donations	-	-	400	-	-
Interest Income	(71,800)	149,000	(150,000)	153,000	50,000
Support from General Fund	-	98,900	98,900	-	-
Fund Balance (To) From	160,300	(256,800)	49,200	(87,400)	(63,200)
	<b>\$ 100,500</b>	<b>10,900</b>	<b>10,900</b>	<b>85,400</b>	<b>-</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ (170,700)</b>	<b>86,100</b>	<b>(219,900)</b>	<b>(132,500)</b>	<b>(156,700)</b>

## COMPARATIVES FOR DOWNTOWN PARKING

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 16,500	24,700	25,000	25,900	27,900
Commodities and Services	155,600	183,400	154,700	184,400	185,100
Interdepartmental Charges	38,300	68,100	68,100	68,100	68,100
<b>Total Expenditures</b>	<b>210,400</b>	<b>276,200</b>	<b>247,800</b>	<b>278,400</b>	<b>281,100</b>
<b>FUNDING SOURCES:</b>					
Parking Lease Revenue	190,300	182,000	169,500	182,000	157,100
Ordinance Violations	10,100	6,000	10,500	6,000	7,500
Support from:					
General Fund	13,600	85,000	85,000	85,000	85,000
Capital Project	2,800	-	-	-	-
Fund Balance (To) From	(6,400)	3,200	(17,200)	5,400	31,500
<b>Total Funding Sources</b>	<b>\$ 210,400</b>	<b>276,200</b>	<b>247,800</b>	<b>278,400</b>	<b>281,100</b>
<b>STAFFING</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>
<b>FUND BALANCE</b>	<b>\$ 54,400</b>	<b>51,200</b>	<b>71,600</b>	<b>66,200</b>	<b>40,100</b>

# PARKS AND RECREATION

## COMPARATIVES FOR VISITOR SERVICES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 431,900	455,200	451,200	472,700	488,900
Commodities and Services	444,900	475,400	470,700	479,700	487,000
Return Marine Passenger Fee Proceeds (1)	18,700	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council					
Hotel Tax Funding	709,100	772,400	772,400	791,900	791,900
Marine Passenger Fee Funding	194,200	218,000	218,000	218,000	238,500
<b>Total Expenditures</b>	<b><u>1,798,800</u></b>	<b><u>1,921,000</u></b>	<b><u>1,912,300</u></b>	<b><u>1,962,300</u></b>	<b><u>2,006,300</u></b>
<b>FUNDING SOURCES:</b>					
User Fees	63,000	69,800	63,000	72,800	66,100
State Shared Revenue	27,400	-	-	-	-
Sales	59,600	66,200	64,000	69,200	64,000
Rentals	239,800	228,700	268,200	245,600	278,600
Ordinance Violations	700	700	1,400	700	1,400
Support From:					
General Fund for Centennial Hall	224,400	60,000	60,000	60,000	60,000
Hotel Tax for Centennial Hall	332,700	362,600	362,600	377,200	377,200
Hotel Tax for JCVB	709,100	772,400	772,400	791,900	791,900
Marine Passenger Fee for JCVB	204,400	218,000	218,000	218,000	238,500
Fund Balance (To) From	(62,300)	142,600	102,700	126,900	128,600
<b>Total Funding Sources</b>	<b><u>\$ 1,798,800</u></b>	<b><u>1,921,000</u></b>	<b><u>1,912,300</u></b>	<b><u>1,962,300</u></b>	<b><u>2,006,300</u></b>
<b>STAFFING</b>	<b>7.16</b>	<b>7.16</b>	<b>7.16</b>	<b>7.16</b>	<b>7.16</b>
<b>FUND BALANCE</b>	<b>\$ 334,400</b>	<b>191,800</b>	<b>231,700</b>	<b>104,800</b>	<b>103,100</b>

(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 FY10 Adopted Budget is a decrease of \$199,800 (1.8%) from the FY10 Approved Budget.

### The significant budgetary changes are:

- Commodities and Services decreased \$335,800 (9.7%) due to decreases in heating oil, gasoline, and diesel costs
- Capital Outlay increased \$3,800 (27.1%) for Juneau-Douglas City Museum acquisitions; source of funds is a donation from the Harold Fossum estate designated for this purpose.
- Other Revenues decreased \$109,300 (60.5%) mainly due to a decrease of \$103,000 (67.3%) in interest income from the Jensen-Olson Arboretum endowment.
- The Jensen-Olson Arboretum support to the General Fund for arboretum operations will be eliminated in FY10. The intent was for arboretum operations to be funded out of investment income, however, with the decline in the worldwide economy, investment funds are not available for this purpose.

## CORE SERVICES

### Programs and Activities

**Includes:** Organized Activities, Facility Rentals and Casual Use

**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 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

	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
% 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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

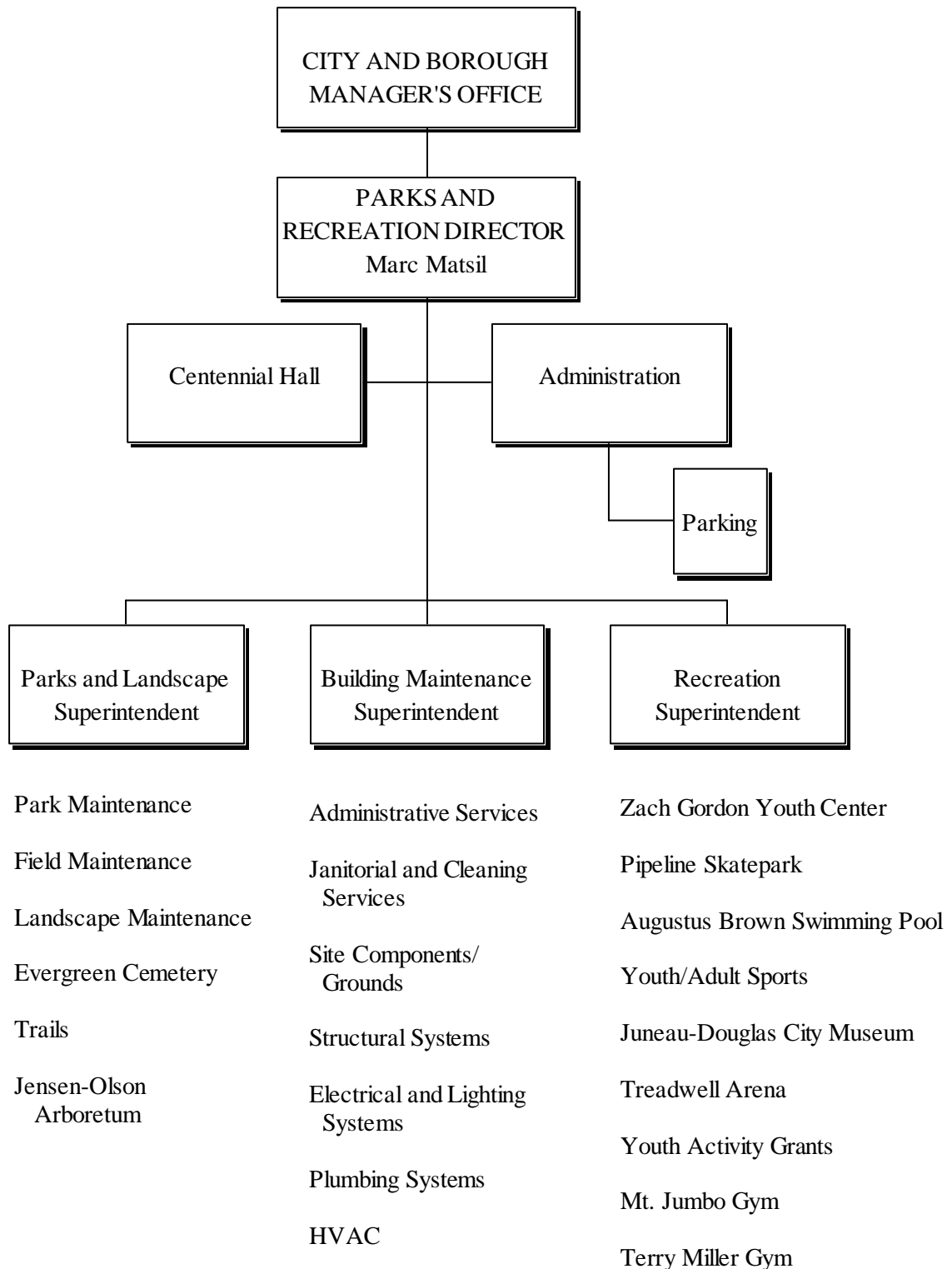
Services Provided to: Public

#### Key Measures

	<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Known grave locations vs. unknown locations	5,910/ 1,472	5,923/ 1,470	5,939/ 1,468	5,955/ 1,464	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	30/0	25/2	30/0	35/2	40/2

# PARKS AND RECREATION

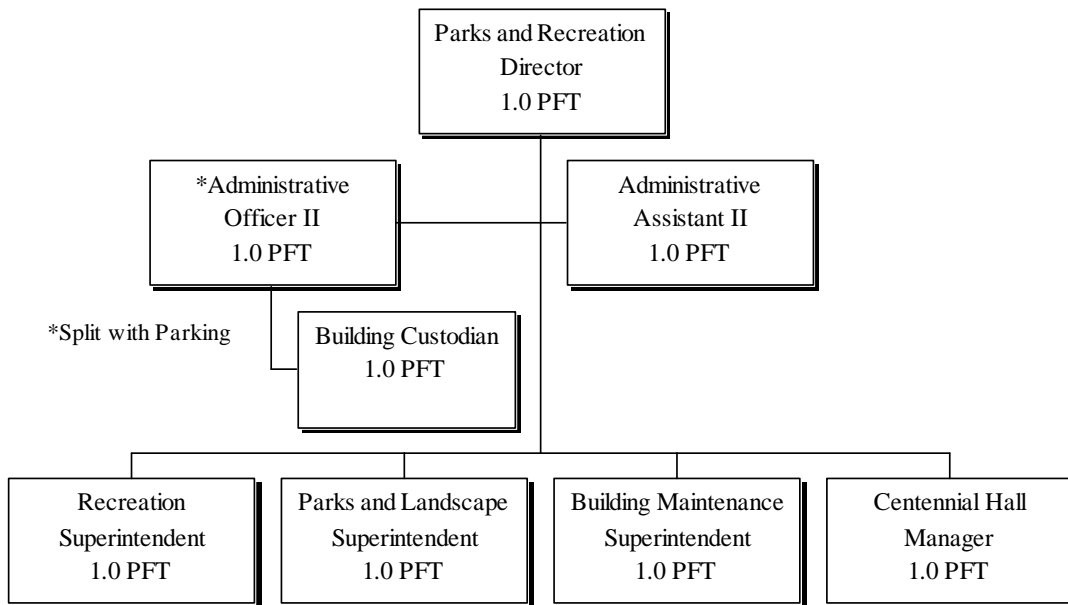
## FUNCTIONAL ORGANIZATION CHART



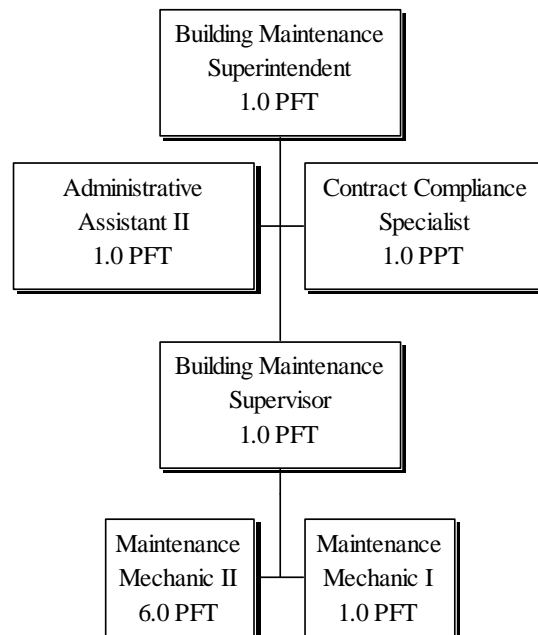
# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS

### ADMINISTRATION



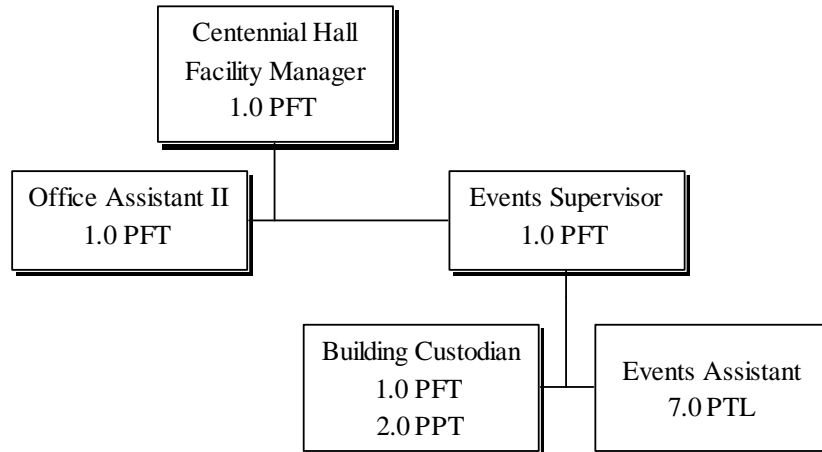
### BUILDING MAINTENANCE DIVISION



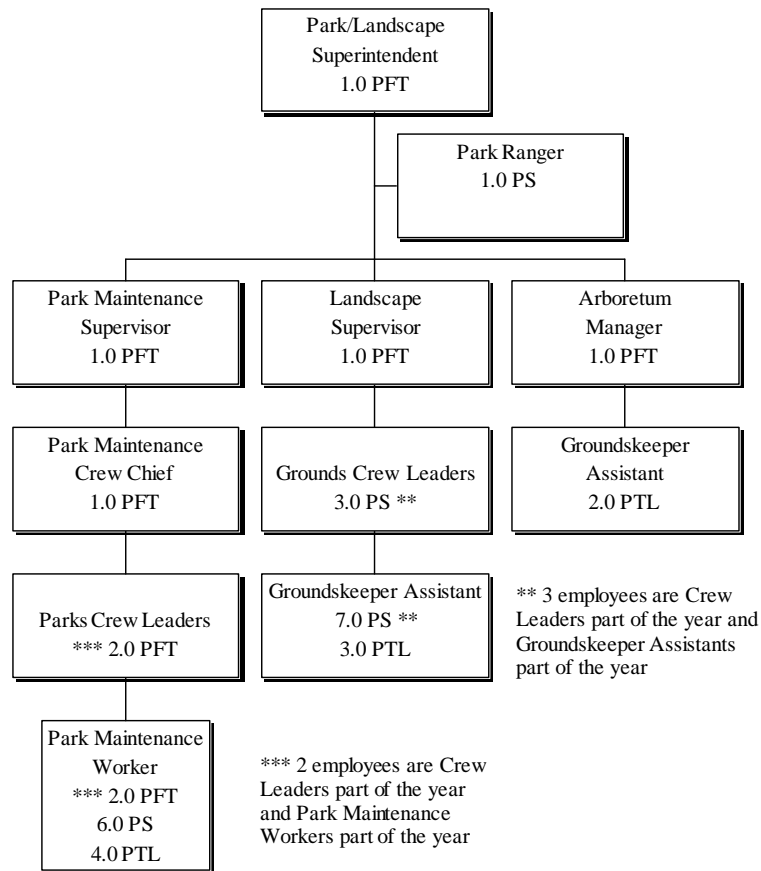
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



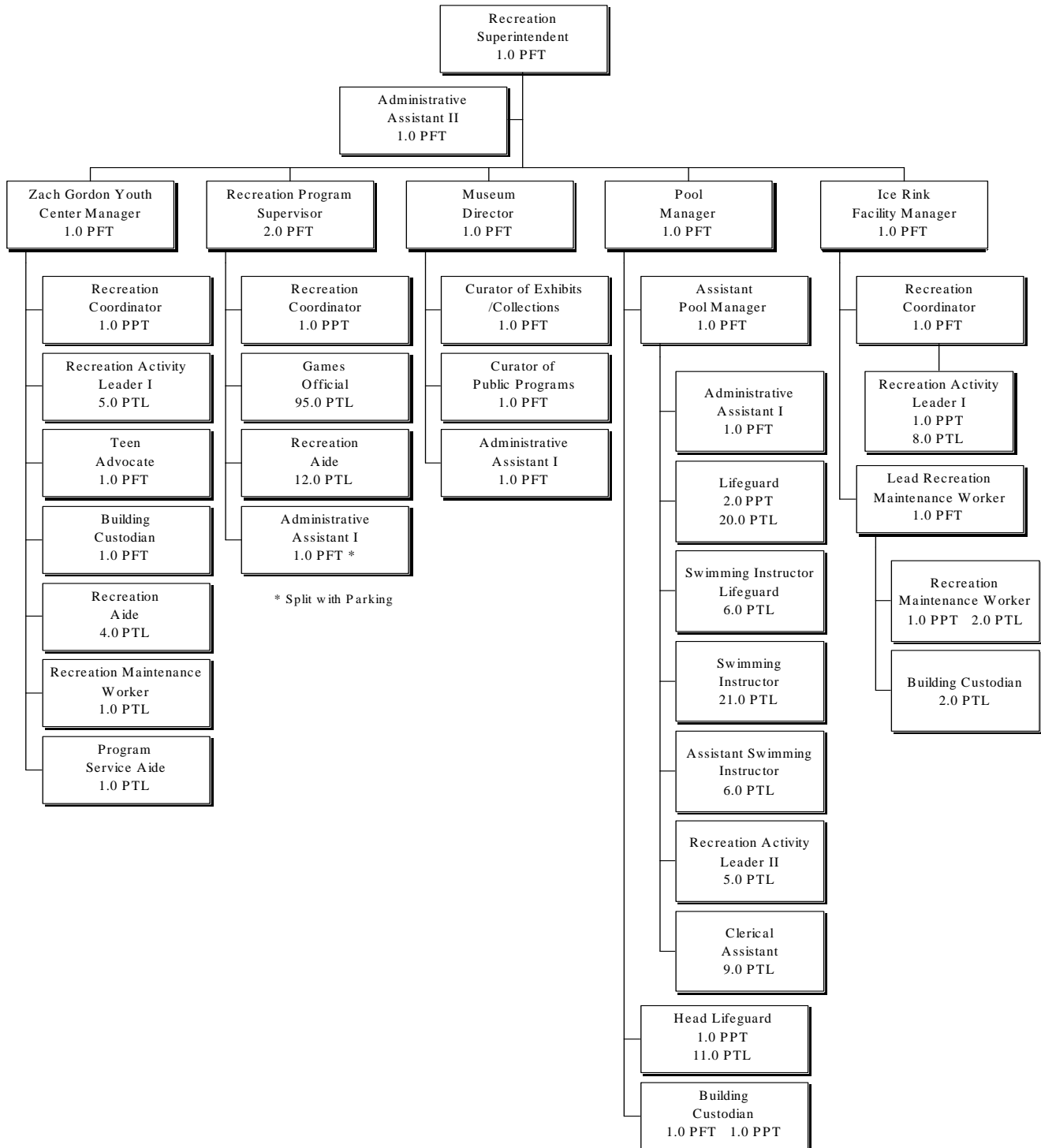
## PARKS AND LANDSCAPE MAINTENANCE



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

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>	<b><u>No. Pos.</u></b>	<b><u>Salary &amp; Benefits Budget</u></b>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Parks and Recreation Director	1.00	\$ 114,300	1.00	\$ 115,400	1.00	\$ 121,800
Administrative Officer	0.95	58,900	0.95	60,900	0.95	66,400
Administrative Assistant I	1.00	42,000	1.00	43,300	1.00	40,700
Building Custodian	1.00	29,300	1.00	30,200	1.00	33,500
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	138,700	-	145,900	-	142,300
Vacancy Factor	-	(3,800)	-	(4,000)	-	(4,100)
<b>Total</b>	<b><u>3.95</u></b>	<b><u>383,400</u></b>	<b><u>3.95</u></b>	<b><u>395,700</u></b>	<b><u>3.95</u></b>	<b><u>404,600</u></b>
<b>Recreation:</b>						
Recreation Superintendent	1.00	82,700	1.00	85,500	1.00	91,100
Recreation Supervisor	2.00	112,600	2.00	114,600	2.00	122,200
Administrative Assistant II	1.00	38,700	1.00	40,000	1.00	42,600
Administrative Assistant I	0.66	22,300	0.66	23,000	0.66	26,400
Recreation Aide	3.34	65,700	3.34	65,400	3.34	70,400
Recreation Coordinator	1.00	36,000	1.00	37,200	1.00	38,300
Benefits	-	193,200	-	203,600	-	199,100
Vacancy Factor	-	(4,500)	-	(4,600)	-	(4,800)
<b>Total</b>	<b><u>9.00</u></b>	<b><u>546,700</u></b>	<b><u>9.00</u></b>	<b><u>564,700</u></b>	<b><u>9.00</u></b>	<b><u>585,300</u></b>
<b>Swimming Pool-Downtown:</b>						
Aquatic Director (1)	-	-	0.50	29,100	0.40	24,800
Pool Manager	1.00	65,600	1.00	65,600	1.00	69,900
Assistant Pool Manager	1.00	55,800	1.00	56,300	1.00	60,000
Building Custodian	1.56	48,500	1.56	49,500	1.56	53,100
Head Guards	1.95	66,100	1.95	63,600	1.95	68,600
Lifeguards	3.21	91,300	3.21	91,300	3.21	100,100
Swim Instructors	1.63	46,200	1.63	46,200	1.63	51,600
Swim Instructors/Lifeguards	0.52	15,300	0.52	15,300	0.52	16,400
Assistant Swim Instructors	0.23	5,000	0.23	5,000	0.23	5,900
Recreation Activity Leader III	0.20	5,700	0.20	5,700	0.20	6,600
Office Assistant III	1.00	36,000	1.00	36,400	1.00	40,600
Pool Cashiers	-	-	-	-	1.55	34,500
Clerical Assistants	1.55	31,700	1.55	31,700	-	-
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Overtime	-	7,600	-	7,600	-	8,900
Benefits	-	233,500	-	260,200	-	250,900
Vacancy Factor	-	(6,900)	-	(7,500)	-	(7,800)
<b>Total</b>	<b><u>13.85</u></b>	<b><u>\$ 706,700</u></b>	<b><u>14.35</u></b>	<b><u>\$ 761,300</u></b>	<b><u>14.25</u></b>	<b><u>\$ 789,400</u></b>

# PARKS AND RECREATION

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

	<b>FY09 Amended</b>		<b>FY 10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
<b>Youth Center:</b>						
Youth Center Manager	1.00	\$ 64,100	1.00	\$ 65,300	1.00	\$ 69,700
Recreation Coordinator	0.88	29,400	0.88	30,000	0.88	32,400
Recreation Activity Leader I	1.10	25,700	1.10	26,000	1.10	27,700
Teen Health Advocate	1.00	33,800	1.00	34,900	1.00	37,200
Building Custodian	1.00	34,900	1.00	34,900	1.00	37,200
Recreation Aide	1.03	21,300	1.03	21,300	1.03	22,400
Program Service Aide	0.20	3,800	0.20	3,600	0.20	3,900
Recreation Maintenance Worker	0.20	6,500	0.20	6,500	0.20	7,000
Benefits	-	119,600	-	125,900	-	122,200
Vacancy Factor	-	(3,400)	-	(3,400)	-	(3,600)
<b>Total</b>	<b>6.41</b>	<b>335,700</b>	<b>6.41</b>	<b>345,000</b>	<b>6.41</b>	<b>356,100</b>
<b>City Museum:</b>						
Museum Curator	1.00	59,200	1.00	60,100	1.00	64,800
Curator of Public Programs	0.88	38,200	0.88	36,900	1.00	50,400
Curator of Collections & Exhibits	1.00	47,000	1.00	48,500	1.00	51,700
Administrative Assistant I	0.93	35,400	0.93	35,400	1.00	35,900
Office Assistant I	0.39	9,700	0.39	9,700	-	-
Overtime	-	800	-	800	-	800
Benefits	-	117,600	-	123,300	-	124,600
<b>Total before amendment</b>	<b>4.20</b>	<b>309,900</b>	<b>4.20</b>	<b>314,700</b>	<b>4.00</b>	<b>328,200</b>
<b>Amendment:</b>						
Curator of Public Programs	0.12	-	0.12	-	-	-
Administrative Assistant I	0.07	-	0.07	-	-	-
Office Assistant I	(0.39)	-	(0.39)	-	-	-
<b>Total after amendment</b>	<b>4.00</b>	<b>309,900</b>	<b>4.00</b>	<b>314,700</b>	<b>4.00</b>	<b>328,200</b>
<b>Ice Rink:</b>						
Facility Manager	1.00	65,300	1.00	66,700	1.00	69,800
Recreation Coordinator	1.00	33,600	1.00	34,700	1.00	38,200
Recreation Activity Leader I	3.27	80,000	3.27	80,100	3.11	84,100
Building Custodian	0.99	28,100	0.99	28,100	1.00	31,500
Recreation Maintenance Worker	2.25	86,100	2.25	85,700	2.25	95,500
Program Service Aide	0.22	4,000	0.22	4,000	0.22	4,300
Shift Differential	-	-	-	-	-	2,500
Overtime	-	8,800	-	9,200	-	11,400
Benefits	-	156,700	-	164,900	-	170,600
Vacancy Factor	-	(4,600)	-	(4,700)	-	(5,000)
<b>Total before amendment</b>	<b>8.73</b>	<b>458,000</b>	<b>8.73</b>	<b>468,700</b>	<b>8.58</b>	<b>502,900</b>
<b>Amendment:</b>						
Recreation Activity Leader I	(0.16)	-	(0.16)	-	-	-
Building Custodian	0.01	-	0.01	-	-	-
<b>Total after amendment</b>	<b>8.58</b>	<b>\$ 458,000</b>	<b>8.58</b>	<b>\$ 468,700</b>	<b>8.58</b>	<b>\$ 502,900</b>



# PARKS AND RECREATION

## STAFFING DETAIL, SWIMMING POOL – VALLEY

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Swimming Pool-Valley:</b>						
Aquatic Director (1)	-	\$ -	0.50	\$ 29,100	0.60	\$ 37,200
Benefits	-	-	-	17,000	-	20,000
Vacancy Factor	-	-	-	(500)	-	(600)
<b>Total</b>	<u>-</u>	<u>-</u>	<u>0.50</u>	<u>45,600</u>	<u>0.60</u>	<u>56,600</u>
<b>Total Budget</b>	<u>45.79</u>	<u>\$ 2,740,400</u>	<u>46.79</u>	<u>\$ 2,895,700</u>	<u>46.79</u>	<u>\$ 3,023,100</u>

(1) The new Valley Pool is expected to open in FY11. The intent is to hire a full-time Aquatic Director to oversee both pools prior to the opening of the new Valley Pool.

## STAFFING DETAIL, BUILDING MAINTENANCE

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
Facilities Superintendent	1.00	\$ 81,600	1.00	\$ 83,300	1.00	\$ 88,800
Building Maintenance Supervisor	1.00	65,100	1.00	65,600	1.00	69,900
Contract Specialist	0.75	32,500	0.75	32,500	0.75	37,100
Maintenance Mechanic II	6.00	319,600	6.00	324,800	6.00	343,900
Maintenance Mechanic I	1.00	43,100	1.00	44,500	1.00	47,400
Administrative Assistant II	1.00	40,900	1.00	42,300	1.00	46,400
Shift Differential	-	20,000	-	20,000	-	20,000
Overtime	-	6,900	-	6,900	-	7,500
Benefits	-	352,100	-	370,200	-	362,600
Vacancy Factor	-	(9,600)	-	(9,900)	-	(10,200)
<b>Total Budget</b>	<u>10.75</u>	<u>\$ 952,200</u>	<u>10.75</u>	<u>\$ 980,200</u>	<u>10.75</u>	<u>\$ 1,013,400</u>

# PARKS AND RECREATION

## STAFFING DETAIL, PARKS AND LANDSCAPE

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
<b>Park Maintenance:</b>						
Park/Landscape Superintendent	0.55	\$ 43,400	0.55	\$ 43,900	0.55	\$ 40,800
Park Maint. Supervisor	1.00	62,100	1.00	63,500	1.00	67,900
Park Maintenance Crew Chief	1.00	48,500	1.00	50,100	1.00	53,600
Parks Crew Leader	1.00	42,800	1.00	44,200	1.00	49,500
Park Ranger	0.50	21,200	0.50	21,400	0.50	22,400
Park Maintenance Worker	4.96	186,700	4.96	189,000	4.96	200,700
Shift Differential	-	8,800	-	8,800	-	8,800
Clean Water Grant	-	13,500	-	-	-	-
Overtime	-	9,600	-	9,900	-	9,900
Benefits	-	251,400	-	265,200	-	256,400
Vacancy Factor	-	(6,600)	-	(6,800)	-	(7,100)
<b>Total Budget</b>	<b>9.01</b>	<b>681,400</b>	<b>9.01</b>	<b>689,200</b>	<b>9.01</b>	<b>702,900</b>
<b>Landscape:</b>						
Park/Landscape Superintendent	0.45	35,500	0.45	35,900	0.45	33,500
Landscape Supervisor	1.00	65,600	1.00	65,600	1.00	69,900
Grounds Leader	1.37	60,900	1.37	60,900	1.37	65,100
Groundskeeper Assistant	3.83	131,300	3.83	132,700	3.83	143,300
Overtime	-	900	-	900	-	1,100
Benefits	-	165,000	-	173,000	-	167,400
Vacancy Factor	-	(4,600)	-	(4,700)	-	(4,800)
<b>Total Budget</b>	<b>6.65</b>	<b>454,600</b>	<b>6.65</b>	<b>464,300</b>	<b>6.65</b>	<b>475,500</b>
<b>Arboretum:</b>						
Arboretum Manager	1.00	56,600	1.00	58,400	1.00	62,300
Groundskeeper Assistant	0.68	22,500	0.68	22,700	0.68	14,000
Benefits	-	35,000	-	36,900	-	35,100
<b>Total</b>	<b>1.68</b>	<b>114,100</b>	<b>1.68</b>	<b>118,000</b>	<b>1.68</b>	<b>111,400</b>
<b>Total Budget</b>	<b>17.34</b>	<b>\$ 1,250,100</b>	<b>17.34</b>	<b>\$ 1,271,500</b>	<b>17.34</b>	<b>\$ 1,289,800</b>

# PARKS AND RECREATION

## STAFFING DETAIL, DOWNTOWN PARKING

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
Administrative Officer	0.05	\$ 3,100	0.05	\$ 3,200	0.05	\$ 3,500
Administrative Assistant I	0.34	11,500	0.34	11,900	0.34	13,600
Benefits	-	10,100	-	10,800	-	10,800
<b>Total Budget</b>	<b>0.39</b>	<b>\$ 24,700</b>	<b>0.39</b>	<b>\$ 25,900</b>	<b>0.39</b>	<b>\$ 27,900</b>

## STAFFING DETAIL, VISITOR SERVICES

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary &amp; Benefits Budget</u>
<b>CLASS TITLE:</b>						
Centennial Hall Facility Manager	1.00	\$ 64,700	1.00	\$ 66,800	1.00	\$ 71,300
Events Service Technicians	2.66	93,000	2.66	95,700	2.66	102,900
Events Manager	1.00	44,500	1.00	46,000	1.00	49,000
Events Assistants	1.50	37,600	1.50	37,600	1.50	40,800
Office Assistant II	1.00	28,900	1.00	29,900	1.00	32,300
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	9,800	-	9,900	-	10,500
Benefits	-	166,500	-	176,700	-	172,200
Vacancy Factor	-	(4,600)	-	(4,700)	-	(4,900)
<b>Total Budget</b>	<b>7.16</b>	<b>\$ 455,200</b>	<b>7.16</b>	<b>\$ 472,700</b>	<b>7.16</b>	<b>\$ 488,900</b>

**POLICE**



# POLICE

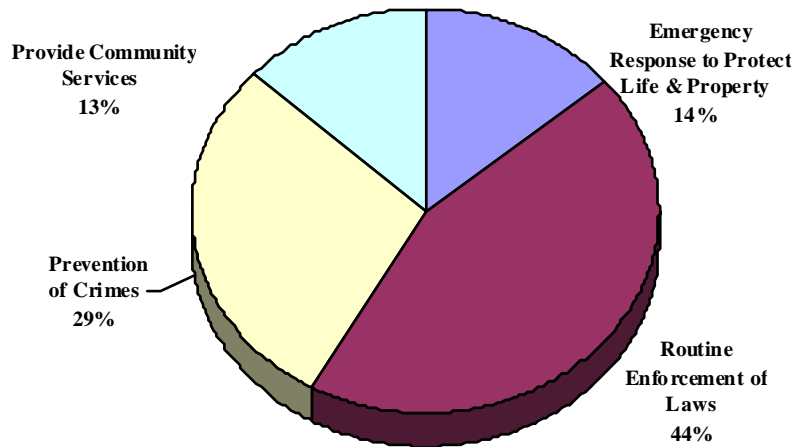
## MISSION STATEMENT

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.

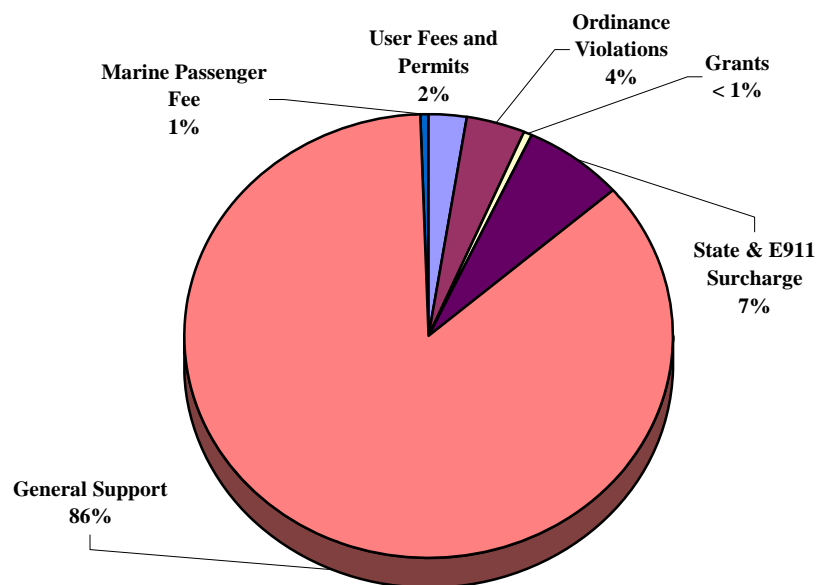
## FY10 ADOPTED BUDGET

**\$13,062,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 9,094,200	9,657,200	9,169,100	10,006,600	9,907,800
Commodities and Services	2,831,000	3,149,300	3,004,000	3,132,200	3,004,800
Capital Outlay	-	44,000	44,000	-	150,000
Total Expenditures	11,925,200	12,850,500	12,217,100	13,138,800	13,062,600
FUNDING SOURCES:					
User Fees and Permits	361,000	327,400	322,600	336,700	315,300
Ordinance Violations	510,000	543,500	509,400	545,500	511,800
State Shared Revenue	673,300	-	-	-	-
State Grants	79,100	66,200	47,000	39,800	66,600
Federal Grants	7,000	7,900	2,000	8,400	7,000
State Surcharge	33,400	38,600	38,600	38,600	38,600
E911 Surcharge	895,900	860,400	850,000	860,400	850,000
Support from:					
Marine Passenger Fee	50,000	60,000	60,000	60,000	67,000
Roaded Service Area	9,315,500	10,946,500	10,387,500	11,249,400	11,206,300
Total Funding Sources	\$ 11,925,200	12,850,500	12,217,100	13,138,800	13,062,600
STAFFING	93.00	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 FY10 Adopted Budget is a decrease of \$76,200 (.6%) from the FY10 Approved Budget.

### A significant budgetary change is:

- Capital Outlay increased \$150,000 for a driving simulator with a funding source from the asset forfeiture account.

# 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>
<b>Key Measures</b>					
Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls)	9:50	10:41	11:00	10:00	10:00

### Routine Enforcement of Laws

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

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

	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
<b>Key Measures</b>					
Percentage of cases cleared	51	53	52	52	52
Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes	14.57	30.36	25.00	25.00	25.00
Number of pedestrian accidents in downtown area per number of tourists.	.000006	.000002	.000004	.000004	.000004
Change of Part I crimes reported per 1,000 population (Part I Crimes = Murder and Nonnegligent Manslaughter, Possible 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>
<b>Key Measures</b>					
Percentage of students successfully completing DARE program	99	99	99	99	99
Number of citizens successfully completing Citizen's Police Academy	17	5	11	15	15

### Provide Community Service

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

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

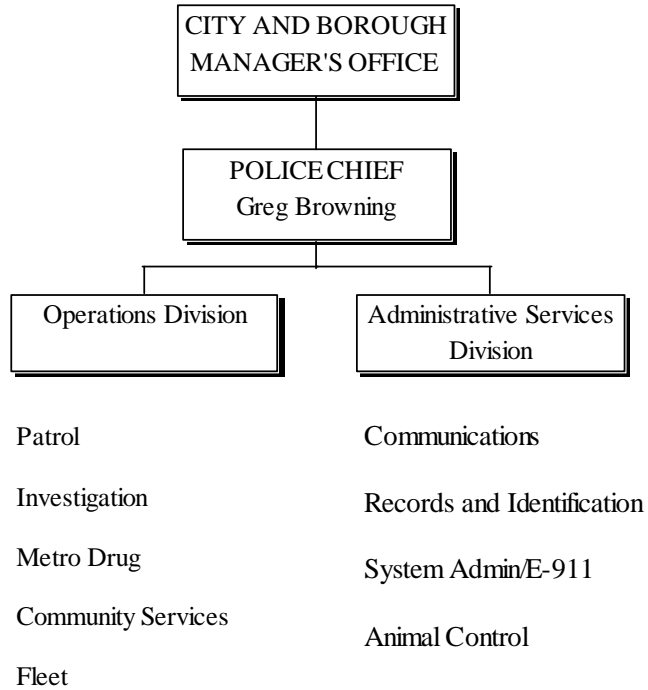
	<i>FY06 Actuals</i>	<i>FY07 Actuals</i>	<i>FY08 Projected</i>	<i>FY09 Projected</i>	<i>FY10 Projected</i>
<b>Key Measures</b>					
Number of JPD website hits	35,029	41,083	45,000	50,000	55,000



# POLICE

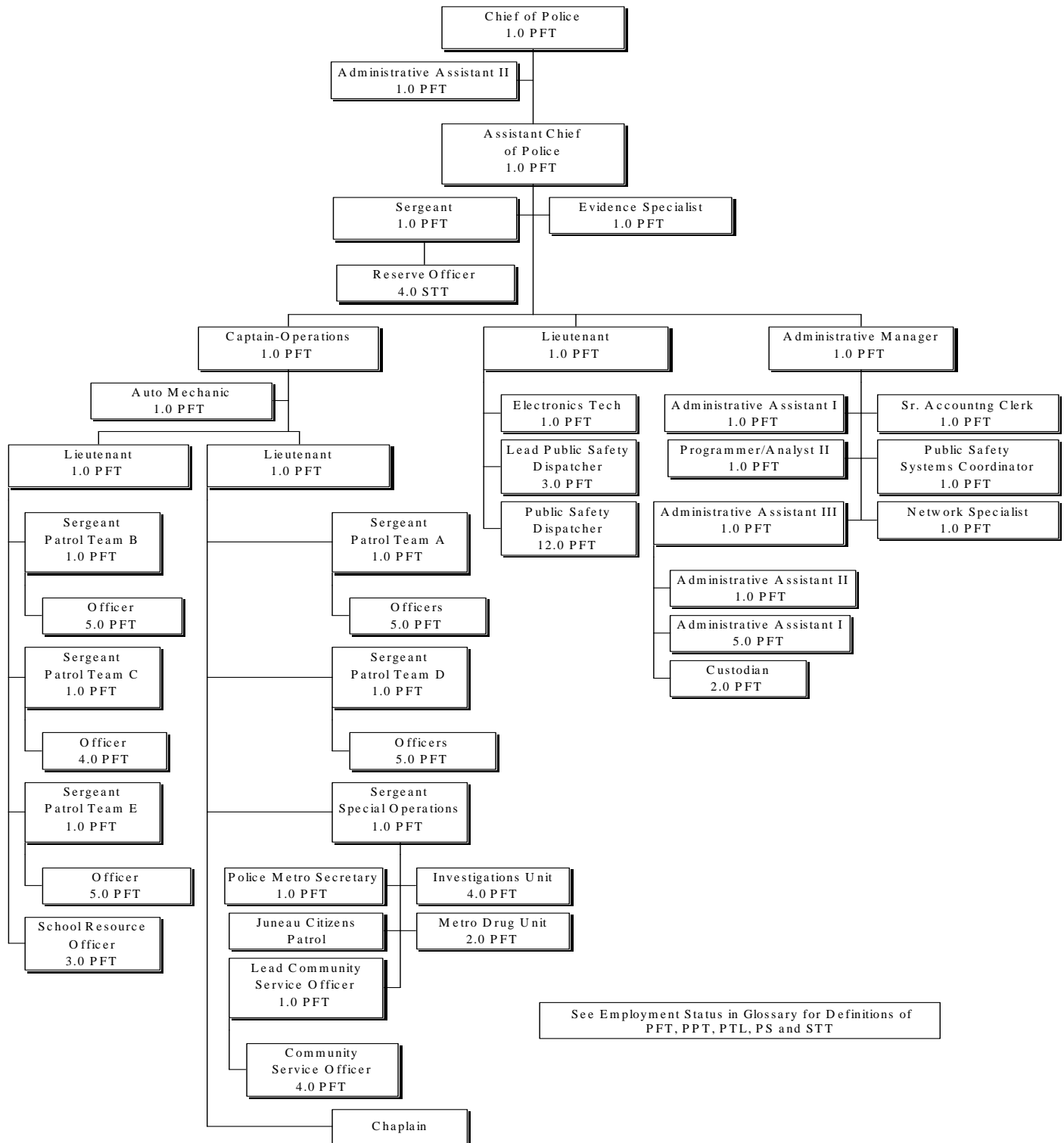
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## FUNCTIONAL ORGANIZATION CHART



# POLICE

## STAFFING ORGANIZATION CHART



# POLICE

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Administration:</b>						
Chief	1.00	\$ 115,800	1.00	\$ 117,900	1.00	\$ 122,900
Assistant Chief	1.00	100,000	1.00	101,300	1.00	105,700
Administrative Manager	1.00	71,000	1.00	73,400	1.00	78,200
Sergeant	1.00	82,500	1.00	86,100	1.00	86,100
Administrative Assistant II	1.00	42,400	1.00	43,800	1.00	46,600
Administrative Assistant I (1)	1.00	35,800	1.00	37,000	1.00	39,200
Evidence/Property Specialist	1.00	53,600	1.00	53,900	1.00	57,400
Evidence/Property Technician	1.00	32,300	1.00	33,400	1.00	34,500
Building Custodians	2.00	76,900	2.00	76,700	2.00	78,800
Electronics Technician	1.00	57,100	1.00	59,000	1.00	62,900
Information Systems Specialist (1)	0.50	29,100	0.50	29,100	1.00	52,700
Network Systems Administrator (1)	1.00	59,200	1.00	60,100	1.00	69,600
Senior Accounting Clerk	1.00	43,000	1.00	43,300	1.00	49,300
Overtime	-	10,500	-	10,700	-	17,900
Shift Differential	-	3,900	-	3,900	-	3,900
Benefits	-	439,600	-	461,400	-	494,100
Vacancy Factor	-	(11,100)	-	(11,400)	-	(12,300)
<b>Total before decrement</b>	<b>12.50</b>	<b>1,209,300</b>	<b>12.50</b>	<b>1,246,200</b>	<b>14.00</b>	<b>1,387,500</b>
Evidence/Property Technician	-	-	-	-	-	(34,500)
Benefits	-	-	-	-	-	(24,000)
<b>Total after decrement</b>	<b>12.50</b>	<b>1,209,300</b>	<b>12.50</b>	<b>1,246,200</b>	<b>14.00</b>	<b>1,329,000</b>
<b>Patrol:</b>						
Captain	1.00	97,000	1.00	97,000	1.00	103,400
Lieutenant	2.00	169,400	2.00	172,000	1.00	89,100
Sergeant	5.00	412,700	5.00	420,800	5.00	415,000
Officers	29.97	1,831,900	29.97	1,903,900	29.97	1,849,000
Reserve Officers	1.00	74,700	1.00	75,400	1.00	70,000
Overtime	-	367,600	-	371,100	-	381,900
Standby pay	-	-	-	-	-	-
Shift Differential	-	73,400	-	72,400	-	72,400
Benefits	-	1,479,500	-	1,573,300	-	1,502,800
Vacancy Factor	-	(45,200)	-	(46,200)	-	(45,000)
<b>Total</b>	<b>38.97</b>	<b>4,461,000</b>	<b>38.97</b>	<b>4,639,700</b>	<b>37.97</b>	<b>4,438,600</b>
<b>Patrol Grants:</b>						
Officers	0.03	2,000	0.03	2,000	0.03	2,000
Overtime	-	51,900	-	51,900	-	51,900
Benefits	-	17,200	-	17,200	-	17,100
<b>Total</b>	<b>0.03</b>	<b>\$ 71,100</b>	<b>0.03</b>	<b>\$ 71,100</b>	<b>0.03</b>	<b>\$ 71,000</b>

# POLICE

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Investigation: (3)</b>						
Lieutenant (2)	-	\$ -	-	\$ -	0.66	\$ 62,300
Sergeant	0.33	27,900	0.33	28,700	0.66	55,200
Investigators	4.00	274,900	4.00	282,100	6.00	437,400
Administrative Technician (1)	-	-	-	-	1.00	46,400
Overtime	-	39,700	-	40,100	-	77,100
Standby pay	-	23,400	-	23,400	-	23,400
Benefits	-	181,700	-	192,300	-	355,400
Vacancy Factor	-	(5,400)	-	(5,500)	-	(10,400)
<b>Total</b>	<b>4.33</b>	<b>542,200</b>	<b>4.33</b>	<b>561,100</b>	<b>8.32</b>	<b>1,046,800</b>
<b>Metro Drug: (3)</b>						
Sergeant	0.33	27,900	0.33	28,700	-	-
Officer	2.00	128,600	2.00	141,800	-	-
Secretary I	1.00	44,400	1.00	46,400	-	-
Overtime	-	23,800	-	24,200	-	-
Benefits	-	118,000	-	129,200	-	-
Vacancy Factor	-	(3,400)	-	(3,700)	-	-
<b>Total</b>	<b>3.33</b>	<b>339,300</b>	<b>3.33</b>	<b>366,600</b>	<b>-</b>	<b>-</b>
<b>Communications:</b>						
Lieutenant	1.00	89,700	1.00	90,800	1.00	89,500
Police Dispatchers	15.00	760,300	15.00	779,700	10.00	512,500
Overtime	-	65,100	-	66,400	-	64,300
Standby pay	-	-	-	-	-	-
Shift Differential	-	37,700	-	37,700	-	37,700
Benefits	-	546,400	-	575,800	-	395,900
Vacancy Factor	-	(14,800)	-	(15,300)	-	(10,800)
<b>Total</b>	<b>16.00</b>	<b>1,484,400</b>	<b>16.00</b>	<b>1,535,100</b>	<b>16.00</b>	<b>1,535,100</b>
<b>System Admin/Emergency 911:</b>						
Information Systems Specialist (2)	0.50	29,100	0.50	30,000	-	-
Public Safety Systems Coordinator	1.00	55,500	1.00	57,300	1.00	61,100
Police Dispatchers	-	-	-	-	5.00	256,000
Overtime	-	4,100	-	4,200	-	4,200
Benefits	-	52,500	-	55,500	-	188,900
Vacancy Factor	-	(1,400)	-	(1,400)	-	(5,100)
<b>Total</b>	<b>1.50</b>	<b>\$ 139,800</b>	<b>1.50</b>	<b>\$ 145,600</b>	<b>6.00</b>	<b>\$ 505,100</b>

# POLICE

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>Records &amp; Identification:</b>						
Administrative Assistant III (1)	1.00	\$ 53,900	1.00	\$ 53,900	1.00	\$ 57,400
Administrative Assistant II (1)	1.00	44,000	1.00	44,300	1.00	46,200
Administrative Assistant I (1)	4.00	141,400	4.00	145,400	4.00	151,500
Overtime	-	7,100	-	7,800	-	6,400
Standby pay	-	11,200	-	11,200	-	11,200
Benefits	-	198,800	-	201,100	-	176,000
Vacancy Factor	-	(4,800)	-	(4,900)	-	(4,400)
<b>Total</b>	<b>7.00</b>	<b>483,900</b>	<b>7.00</b>	<b>492,200</b>	<b>6.00</b>	<b>444,300</b>
<b>Community Services:</b>						
Lieutenant (2)	-	-	-	-	0.34	31,200
Sergeant	1.00	74,700	1.00	75,400	0.34	27,600
Lead Community Service Officer	1.00	64,300	1.00	65,600	1.00	61,500
Community Service Officers	3.00	163,700	3.00	170,800	3.00	166,500
Police Officers	2.34	151,800	2.34	153,400	3.00	199,600
Commercial Passenger Vehicle Administrator	1.00	53,800	1.00	56,200	1.00	56,600
Overtime	-	22,500	-	23,100	-	23,900
Standby pay	-	700	-	700	-	700
Benefits	-	295,400	-	306,600	-	315,900
Vacancy Factor	-	(8,100)	-	(8,400)	-	(8,700)
<b>Total before amendment</b>	<b>8.34</b>	<b>818,800</b>	<b>8.34</b>	<b>843,400</b>	<b>8.68</b>	<b>874,800</b>
<b>Amendment</b>						
Law Enforcement Liaison Program	-	3,900	-	-	-	-
<b>Total after amendment</b>	<b>8.34</b>	<b>822,700</b>	<b>8.34</b>	<b>843,400</b>	<b>8.68</b>	<b>874,800</b>
<b>Fleet:</b>						
Automotive Mechanic	1.00	65,000	1.00	65,500	1.00	69,800
Overtime	-	2,300	-	2,300	-	2,300
Benefits	-	37,200	-	38,800	-	38,100
Vacancy Factor	-	(1,000)	-	(1,000)	-	(1,100)
<b>Total</b>	<b>1.00</b>	<b>103,500</b>	<b>1.00</b>	<b>105,600</b>	<b>1.00</b>	<b>109,100</b>
<b>Total Budget</b>	<b>93.00</b>	<b>\$ 9,657,200</b>	<b>93.00</b>	<b>\$ 10,006,600</b>	<b>98.00</b>	<b>\$ 10,353,800</b>

(1) During FY09, multiple positions were reclassified within the Juneau Police Department, resulting in name changes for these positions. The reclassification was done to provide naming consistency throughout the CBJ for positions with similar duties. There was minimal financial impact to the department.

(2) This represents a reorganization/redistribution of staff.

(3) Beginning in FY10, Investigations and Metro Drug will be combined.

**PUBLIC WORKS  
ADMINISTRATION  
AND  
STREETS**



# PUBLIC WORKS ADMINISTRATION

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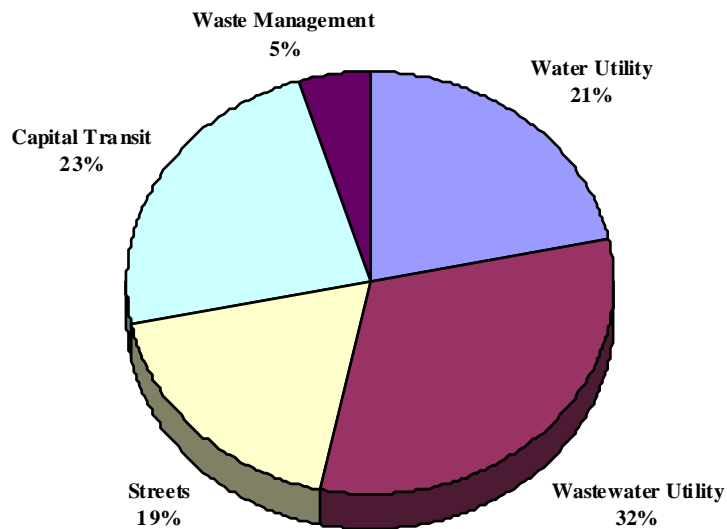
## MISSION STATEMENT

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

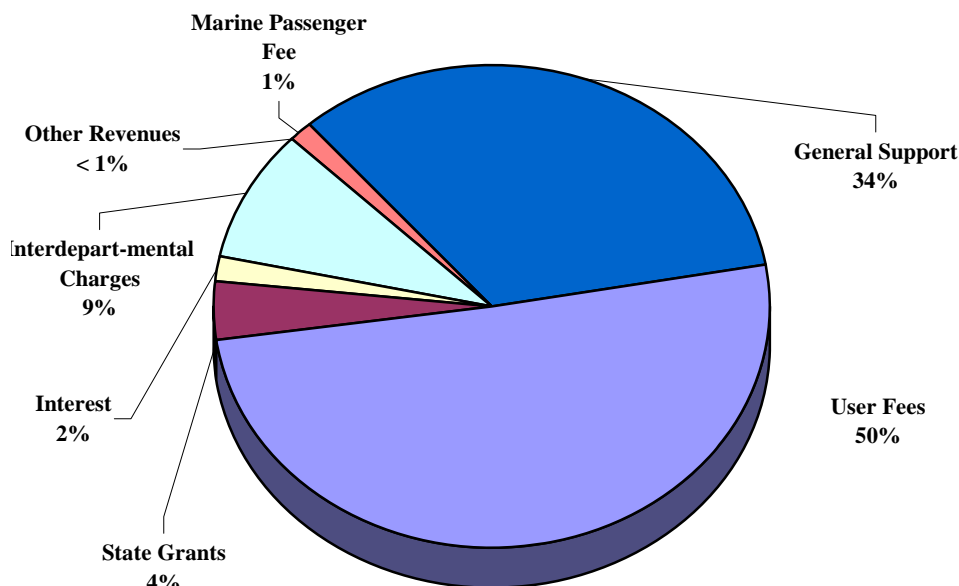
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**FY10 ADOPTED BUDGET FOR  
PUBLIC WORKS ADMINISTRATION                      \$391,600**

## 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 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 258,700	328,400	306,900	339,000	350,900
Commodities and Services	28,000	43,200	36,300	42,500	40,700
<b>Total Expenditures</b>	<b>286,700</b>	<b>371,600</b>	<b>343,200</b>	<b>381,500</b>	<b>391,600</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	\$ 286,700	371,600	343,200	381,500	391,600
<b>STAFFING:</b>	<b>2.72</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

## BUDGET HIGHLIGHT

The Public Works Administration's FY10 Adopted Budget represents an increase of \$10,100 (2.6%) from the FY10 Approved Budget.

### The significant budgetary changes are:

- Personnel Services request increased \$11,900 (3.5%) due to wage increases.
- Travel and Training decreased \$2,400 (20.2%) due to implementation of cost savings measures

## 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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 PM05

**Services provided to:** Residents of Juneau

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
Tons of waste material recycled	62,111	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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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

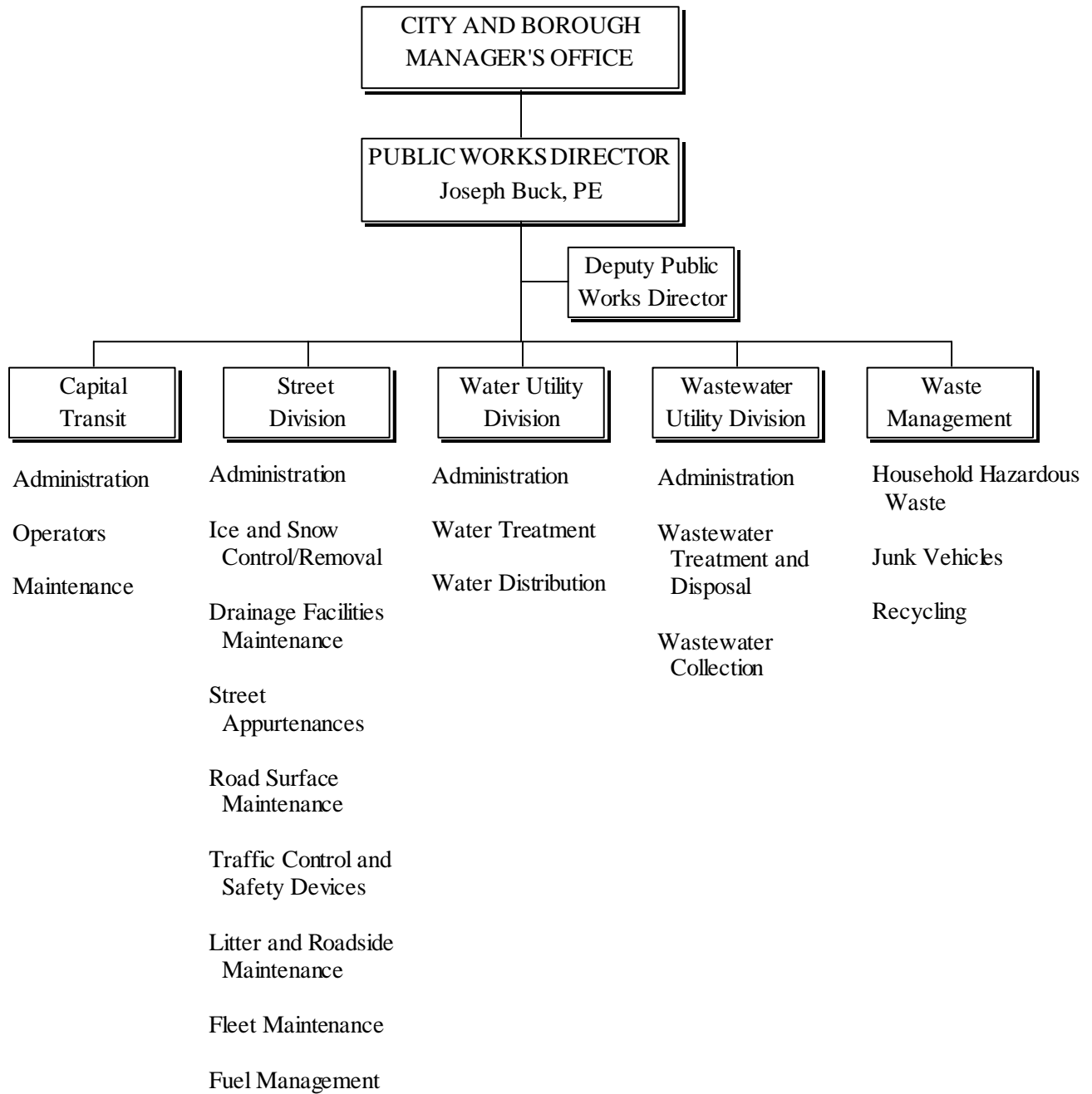
**Service provided to:** Residents of Juneau and visitors

### Key Measures

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

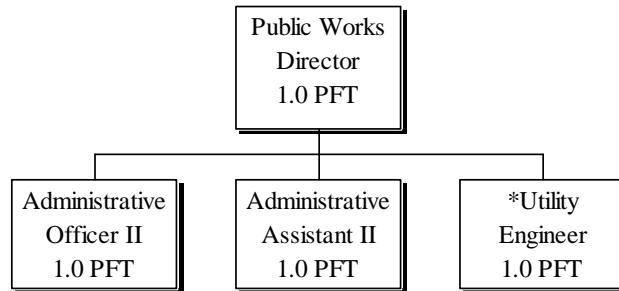


# PUBLIC WORKS ADMINISTRATION

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## 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

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## STAFFING DETAIL

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No. Pos.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>						
Public Works Director	1.00	\$ 113,300	1.00	\$ 115,300	1.00	\$ 128,400
Public Works Admin Officer	1.00	58,100	1.00	60,000	1.00	63,900
Administrative Assistant II	1.00	44,200	1.00	45,200	1.00	41,400
Benefits	-	112,800	-	118,500	-	117,200
<b>Total Budget</b>	<b>3.00</b>	<b>\$ 328,400</b>	<b>3.00</b>	<b>\$ 339,000</b>	<b>3.00</b>	<b>\$ 350,900</b>

# NOTES

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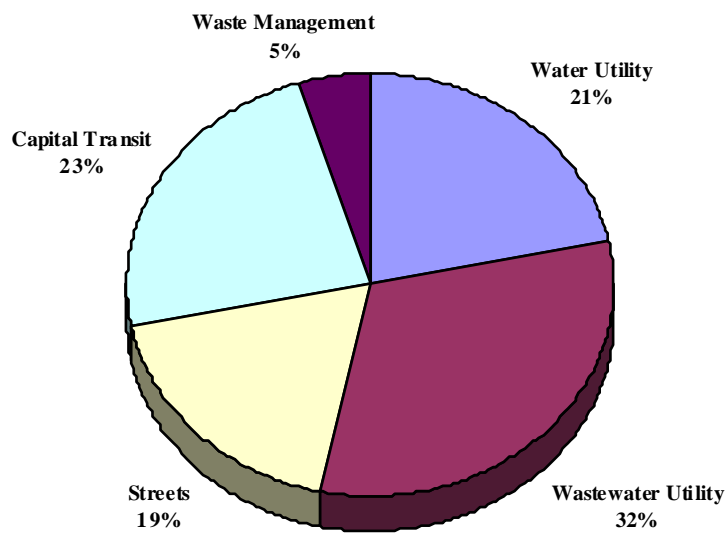
# PUBLIC WORKS STREETS

## MISSION STATEMENT

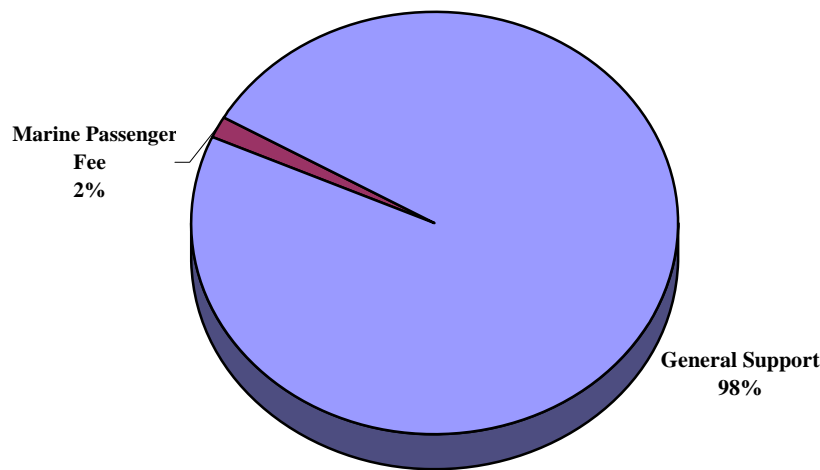
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY10 ADOPTED BUDGET FOR STREETS      \$4,963,900**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES





# PUBLIC WORKS STREETS

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,204,900	2,280,900	2,378,200	2,352,400	2,373,900
Commodities and Services	2,252,800	3,058,400	2,961,100	2,708,000	2,590,000
Return Marine Passenger Fee Proceeds (1)	20,200	-	-	-	-
<b>Total Expenditures</b>	<b>4,477,900</b>	<b>5,339,300</b>	<b>5,339,300</b>	<b>5,060,400</b>	<b>4,963,900</b>
<b>FUNDING SOURCES:</b>					
State Shared Revenue	155,400	-	-	-	-
Other	17,600	-	-	-	-
Support from:					
Marine Passenger Fee	77,000	77,700	75,500	79,300	82,300
Roaded Service Area	4,227,900	5,261,600	5,263,800	4,981,100	4,881,600
<b>Total Funding Sources</b>	<b>\$ 4,477,900</b>	<b>5,339,300</b>	<b>5,339,300</b>	<b>5,060,400</b>	<b>4,963,900</b>
<b>STAFFING</b>	<b>23.92</b>	<b>24.27</b>	<b>24.27</b>	<b>24.27</b>	<b>24.27</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

The 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 FY10 Adopted Budget represents a decrease of \$96,500 (1.9%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services request increased \$21,500 (0.9%) due to wage increases.
- Fleet gasoline decreased \$99,800 (40.9%) due to the decrease in gasoline rates.
- Fuel oil decreased \$32,500 (50.4%) due to the decrease in heating fuel rates.
- Travel and Training decreased \$23,900 (90.9%) due to implementation of cost savings measures
- Fleet reserve contribution increased \$43,300 (6.9%) due to anticipated fleet purchases in future periods.

# 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 CB Departments

### Key Measures

Percentage of roadways scoring good or above on Pavement Condition Index.

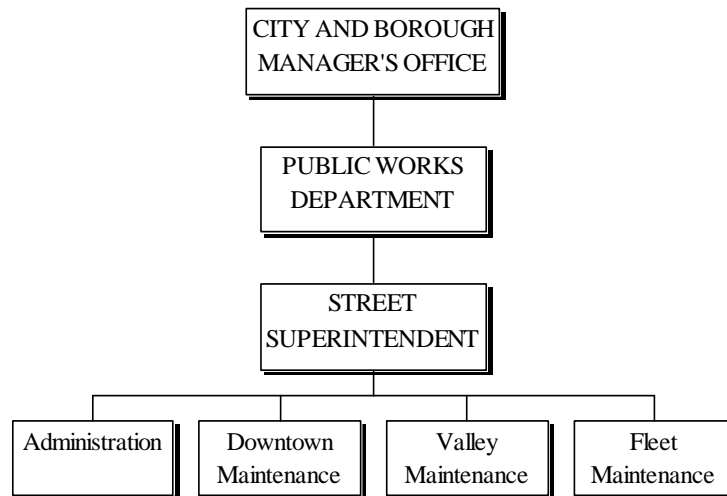
Percentage of paved roads compared to gravel roads

Annual maintenance cost per lane mile

Lane Miles

<i>FY06</i>	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10</i>
<i>Actuals</i>	<i>Actuals</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
35%	35%	37%	38%	38%
89.8%	82%	85%	86%	86%
\$13,836	\$19,730	\$16,766	\$18,600	\$19,270
234.09	234.3	241.5	44	246

## FUNCTIONAL ORGANIZATION CHART



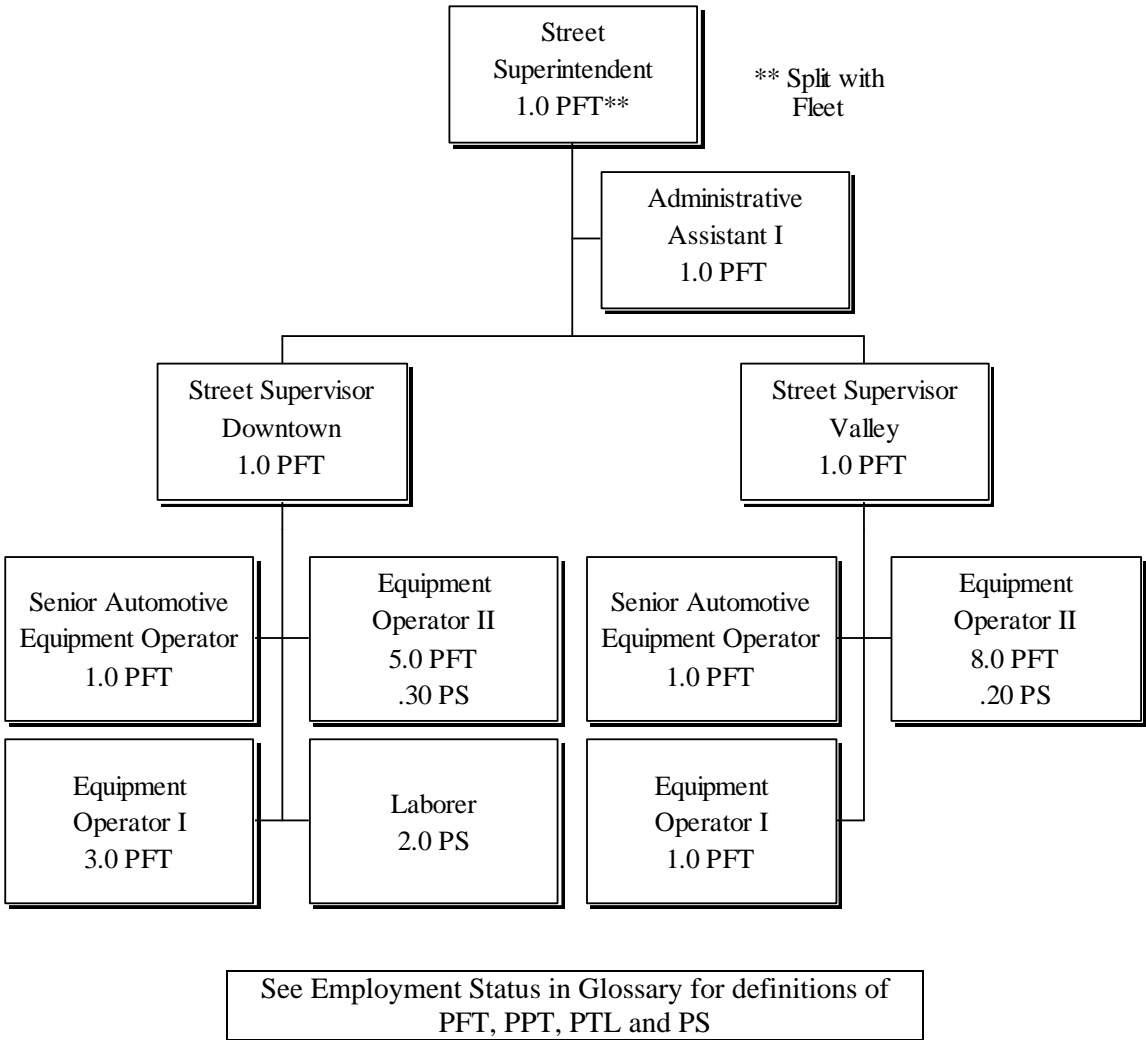
Divisional Oversight

Define and Set Policy

Administer Finances

# PUBLIC WORKS STREETS

## STAFFING ORGANIZATION CHART



# PUBLIC WORKS STREETS

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Streets Superintendent	0.75	\$ 66,600	0.75	\$ 66,700	0.75	\$ 71,200
Streets Maintenance Supervisor	2.00	147,500	2.00	149,300	2.00	160,900
Sr. Automotive Equip Operator	2.00	128,400	2.00	128,400	2.00	135,400
Equipment Operator II (1)	12.60	678,100	12.60	690,900	13.60	781,200
Equipment Operator I (1)	4.00	187,400	4.00	193,700	1.00	51,800
Seasonal Laborer	0.92	29,700	0.92	29,700	0.92	32,900
Admin Assistant I	1.00	36,000	1.00	37,200	1.00	37,000
Equipment Operator in Training II (1)	1.00	33,600	1.00	34,700	3.00	112,700
Snow Removal Temporaries	-	47,300	-	48,000	-	48,000
Work Force	-	62,900	-	65,100	-	67,500
Overtime	-	66,000	-	68,700	-	68,700
Benefits	-	819,100	-	862,500	-	829,400
Vacancy Factor	-	(21,800)	-	(22,500)	-	(22,800)
<b>Total</b>	<b>24.27</b>	<b>\$ 2,280,800</b>	<b>24.27</b>	<b>\$ 2,352,400</b>	<b>24.27</b>	<b>\$ 2,373,900</b>

(1) Equipment Operator I reclassified to Equipment Operator II. Two Equipment Operator I positions hired as Equipment Operators in Training.

# NOTES

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# **NON-DEPARTMENTAL SPECIAL REVENUE FUNDS**

## **THIS SECTION INCLUDES:**

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



# **NONDEPARTMENTAL SPECIAL REVENUE FUNDS**

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

## **REVENUE FUNDS**

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



# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 11,600	17,700	12,800	18,000	18,400
Interdepartmental Charges	9,500	12,200	12,200	12,200	12,200
Support to Visitor Services: Centennial Hall	332,700	362,600	362,600	377,200	377,200
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	709,100	772,400	772,400	791,900	791,900
<b>Total Expenditures</b>	<b>1,062,900</b>	<b>1,164,900</b>	<b>1,160,000</b>	<b>1,199,300</b>	<b>1,199,700</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,284,000	1,100,000	1,100,000	1,100,000	1,000,000
Fund Balance (To) From	(221,100)	64,900	60,000	99,300	199,700
<b>Total Funding Sources</b>	<b>\$ 1,062,900</b>	<b>1,164,900</b>	<b>1,160,000</b>	<b>1,199,300</b>	<b>1,199,700</b>
<b>FUND BALANCE</b>	<b>\$ 658,000</b>	<b>593,100</b>	<b>598,000</b>	<b>498,700</b>	<b>398,300</b>

## TOBACCO EXCISE TAX FUND

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 8,900	8,700	9,800	8,900	9,000
Interdepartmental Charges	7,300	6,000	6,000	6,000	6,000
Support to: Social Services Block Grants	320,000	297,300	297,300	297,300	273,600
Bartlett Regional Hospital	260,000	241,500	241,500	241,500	222,300
<b>Total Expenditures</b>	<b>596,200</b>	<b>553,500</b>	<b>554,600</b>	<b>553,700</b>	<b>510,900</b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	566,900	550,000	525,000	550,000	525,000
Fund Balance (To) From	29,300	3,500	29,600	3,700	(14,100)
<b>Total Funding Sources</b>	<b>\$ 596,200</b>	<b>553,500</b>	<b>554,600</b>	<b>553,700</b>	<b>510,900</b>
<b>FUND BALANCE</b>	<b>\$ 28,500</b>	<b>25,000</b>	<b>(1,100)</b>	<b>(4,800)</b>	<b>13,000</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 325,200	438,900	359,400	447,100	456,500
Interdepartmental Charges	266,600	302,800	302,800	302,800	302,800
Support to:					
Debt Service	3,148,500	560,000	560,000	800,000	720,000
General Fund - Areawide	9,602,800	12,122,000	12,122,000	12,121,000	10,643,200
Areawide Capital Projects	16,870,000	19,090,000	19,090,000	18,200,000	15,600,000
Sustainability (2)	-	2,000,000	2,000,000	-	-
Capital Transit	-	27,500	27,500	-	25,000
Fire Service Area	1,135,300	1,324,600	1,324,600	1,324,000	1,179,500
Roaded Service Area	9,632,900	12,343,400	12,343,400	12,344,000	10,432,300
Liquor Sales Tax to:					
Social Services Block Grants	125,600	129,400	129,400	133,300	157,000
Bartlett Regional Hospital	646,700	666,100	666,100	686,100	705,300
Total Expenditures	41,753,600	49,004,700	48,925,200	46,358,300	40,221,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1%: General Government	8,086,300	8,510,000	8,285,900	8,872,000	7,880,000
Temporary 3%, term 07/01/07 - 06/30/12					
General Government 1%	8,086,300	8,510,000	8,285,900	8,872,000	7,880,000
Capital Projects 1%	8,088,900	8,510,000	8,285,900	8,872,000	7,880,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	8,094,000	8,510,000	8,285,900	8,872,000	7,880,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 01/01/06 - 09/30/08	8,088,900	2,540,000	2,696,500	-	-
Term 10/01/08 - 09/20/13	-	5,970,000	5,589,400	8,872,000	7,880,000
Liquor Sales Tax 3%	854,300	775,000	840,000	810,000	840,000
Miscellaneous	17,000	17,900	17,400	17,900	17,400
Support from Capital Projects	7,510,000	-	-	-	-
Fund Balance (To) From	(7,072,100)	5,661,800	6,638,300	1,170,400	(35,800)
Total Funding Sources	\$ 41,753,600	49,004,700	48,925,200	46,358,300	40,221,600
FUND BALANCE RESERVE	\$ 9,786,500	9,734,800	9,526,200	9,699,500	9,778,600
AVAILABLE FUND BALANCES	\$ 9,492,800	3,882,700	3,114,800	1,771,100	2,898,200

(1) Juneau voters have repeatedly authorized the extension of a 1% temporary sales tax to fund needed capital projects within the community. These projects include, but are not limited to, major school repairs, construction of recreational facilities, areawide sewer expansion, airport and harbor upgrades and renovation. See the Major Revenue Analysis section for a more detailed description of sales tax revenues.

(2) The Sustainability Fund was established to provide loans for energy efficiency projects.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FEE FUND

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 4,500	4,500	4,500	4,500	4,500
Support to:					
Port Debt Service	-	-	-	-	-
Capital Projects	1,800,000	1,750,000	1,750,000	-	1,750,000
<b>Total Expenditures</b>	<b>1,804,500</b>	<b>1,754,500</b>	<b>1,754,500</b>	<b>4,500</b>	<b>1,754,500</b>
<b>FUNDING SOURCES:</b>					
Port Development Fees	3,048,500	3,036,200	2,980,600	3,066,900	2,828,800
Support from Port Debt Service	2,300	-	-	-	-
Fund Balance (To) From	(1,246,300)	(1,281,700)	(1,226,100)	(3,062,400)	(1,074,300)
<b>Total Funding Sources</b>	<b>\$ 1,804,500</b>	<b>1,754,500</b>	<b>1,754,500</b>	<b>4,500</b>	<b>1,754,500</b>
<b>FUND BALANCE</b>	<b>\$ 1,306,200</b>	<b>2,587,900</b>	<b>2,532,300</b>	<b>5,594,700</b>	<b>3,606,600</b>

## LIBRARY MINOR CONTRIBUTIONS FUND

		FY09		FY10	
	FY 08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ -	4,200	4,200	4,200	5,200
<b>Total Expenditures</b>	<b>-</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>5,200</b>
<b>FUNDING SOURCES:</b>					
Donations	4,797	4,200	6,000	4,200	5,200
Fund Balance (To)	(4,797)	-	(1,800)	-	-
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>5,200</b>
<b>FUND BALANCE</b>	<b>\$ 125,900</b>	<b>125,900</b>	<b>127,700</b>	<b>127,700</b>	<b>127,700</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 4,500	4,500	4,500	4,500	4,500
Support to:					
General Fund	1,133,900	1,391,500	1,391,500	1,358,500	1,401,000
Roaded Service Area	604,200	808,300	808,300	809,900	806,500
Fire Service Area	71,200	90,500	90,500	90,500	94,200
Visitor Services -					
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	204,400	218,000	218,000	218,000	238,500
Capital Transit	138,000	138,000	138,000	138,000	278,000
Dock	-	40,000	40,000	-	154,100
Juneau International Airport	-	-	-	-	271,000
Bartlett Regional Hospital	-	-	-	-	23,000
Capital Projects	2,776,900	3,203,800	3,203,800	-	1,488,000
Available for Capital Projects	-	-	-	2,597,600	-
<b>Total Expenditures</b>	<b>4,933,100</b>	<b>5,894,600</b>	<b>5,894,600</b>	<b>5,217,000</b>	<b>4,758,800</b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	5,070,500	5,115,300	4,967,700	5,217,000	4,714,600
Returned Marine Passenger Fee Proceeds (1)					
General Fund	30,500	-	-	-	-
Visitor Services	18,700	-	-	-	-
Roaded Service Area	20,200	-	-	-	-
Capital Projects	540,300	-	-	-	-
Fund Balance (To) From	(747,100)	779,300	926,900	-	44,200
<b>Total Funding Sources</b>	<b>\$ 4,933,100</b>	<b>5,894,600</b>	<b>5,894,600</b>	<b>5,217,000</b>	<b>4,758,800</b>
<b>FUND BALANCE</b>	<b>\$ 1,093,100</b>	<b>313,800</b>	<b>166,200</b>	<b>166,200</b>	<b>122,000</b>

(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.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SUSTAINABILITY FUND

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Support to Capital Projects	\$ -	2,000,000	2,000,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
Support from Sales Tax	-	2,000,000	2,000,000	-	-
Fund Balance From	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **ENTERPRISE FUNDS SUMMARY**



# ENTERPRISE FUNDS

## COMPARATIVES

	FY09			FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENSES:					
Personnel Services	\$ 45,434,700	47,201,800	46,448,200	48,993,300	49,366,500
Commodities & Services	34,997,100	39,798,600	39,140,300	40,847,200	40,400,900
Capital Outlay	2,650,900	7,623,200	7,575,500	6,489,800	6,499,800
Debt Service	3,630,500	3,998,700	3,998,200	4,048,900	4,088,800
Support to Capital Projects	12,469,000	6,882,900	6,882,900	2,020,000	2,020,000
Total Expenses	99,182,200	105,505,200	104,045,100	102,399,200	102,376,000
FUNDING SOURCES:					
Interdepartmental Charges	9,000	9,000	9,000	9,000	9,000
User Fees	86,450,700	94,835,700	94,586,100	98,839,300	98,751,800
Rentals & Sales	3,100,700	3,315,500	3,218,400	3,319,500	3,443,200
Federal Revenues	135,100	85,000	133,000	85,000	133,000
State Revenues	1,041,900	500,000	375,000	505,300	425,000
Fines & Penalties	28,400	27,000	15,000	27,000	27,500
Interest	2,120,700	1,421,100	1,743,300	1,848,700	1,061,100
Revenue Bond	10,927,900	-	-	-	-
Support from :					
General Fund	780,300	-	-	-	-
Liquor Tax	646,700	666,100	666,100	686,100	705,300
Tobacco Excise Tax	260,000	241,500	241,500	241,500	222,300
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
Marine Passanger Fees	-	40,000	40,000	-	629,500
Capital Projects	-	372,500	372,500	-	-
Special Assessments	-	2,000	2,000	50,000	50,000
Equity (To) From Fund Balance	(6,514,600)	3,794,400	2,447,800	(3,407,600)	(3,277,100)
Total Funding Sources	\$ 99,182,200	105,505,200	104,045,100	102,399,200	102,376,000
STAFFING	496.20	493.20	493.20	493.20	493.40
ENTERPRISE FUNDS COMBINED					
FUND BALANCES	\$ 99,173,200	105,496,200	104,036,100	102,390,200	102,367,000



# NOTES

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**AIRPORT**



# AIRPORT

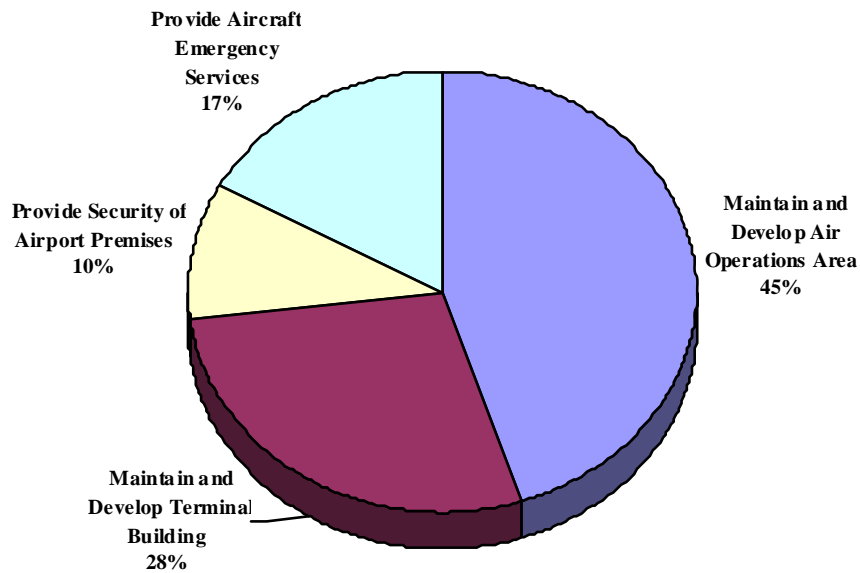
## MISSION STATEMENT

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

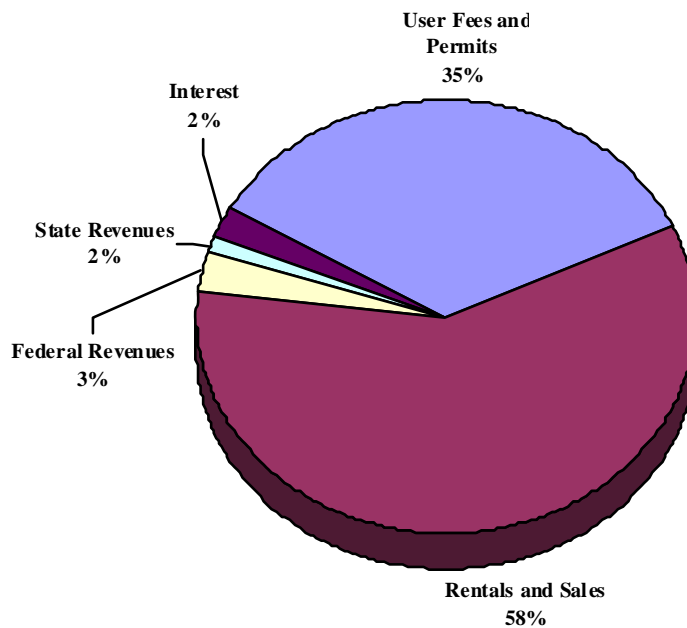
## FY10 ADOPTED BUDGET

**\$5,190,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 2,279,400	2,052,500	2,041,500	2,138,500	2,327,200
Commodities & Services	2,411,200	2,909,800	2,920,800	2,831,900	2,863,200
Debt Service	60,000	-	-	-	-
<b>Total Expenses</b>	<b>4,750,600</b>	<b>4,962,300</b>	<b>4,962,300</b>	<b>4,970,400</b>	<b>5,190,400</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	1,543,500	1,690,800	1,678,100	1,690,800	1,706,200
Rentals and Sales	2,548,600	2,708,400	2,648,500	2,708,400	2,911,400
Federal Revenues	135,100	85,000	133,000	85,000	133,000
State Shared Revenues	234,400	79,900	75,000	79,900	75,000
Fines and Penalties	3,000	3,000	5,000	3,000	3,500
Interest-Investment/Delinquencies	173,200	147,300	156,400	148,600	105,300
Support from:					
General Fund	100,000	-	-	-	-
Marine Passanger Fee	-	-	-	-	271,000
Capital Project	-	312,500	312,500	-	-
Equity (To) From Fund Balance	12,800	(64,600)	(46,200)	254,700	(15,000)
<b>Total Funding Sources</b>	<b>\$ 4,750,600</b>	<b>4,962,300</b>	<b>4,962,300</b>	<b>4,970,400</b>	<b>5,190,400</b>
<b>STAFFING</b>	<b>22.30</b>	<b>24.63</b>	<b>24.63</b>	<b>24.63</b>	<b>24.63</b>
<b>FUND BALANCE</b>	<b>\$ 3,162,600</b>	<b>3,227,200</b>	<b>3,208,800</b>	<b>2,954,100</b>	<b>3,223,800</b>

## BUDGET HIGHLIGHT

The Airport FY10 Adopted Budget is an increase of \$220,000 (4.4%) over the FY10 Approved Budget.

### The significant budgetary change is:

- Personnel Services increased \$188,700 (8.8%) due to a negotiated wage increase.

# 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

<i>Key Measures</i>	<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

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

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

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

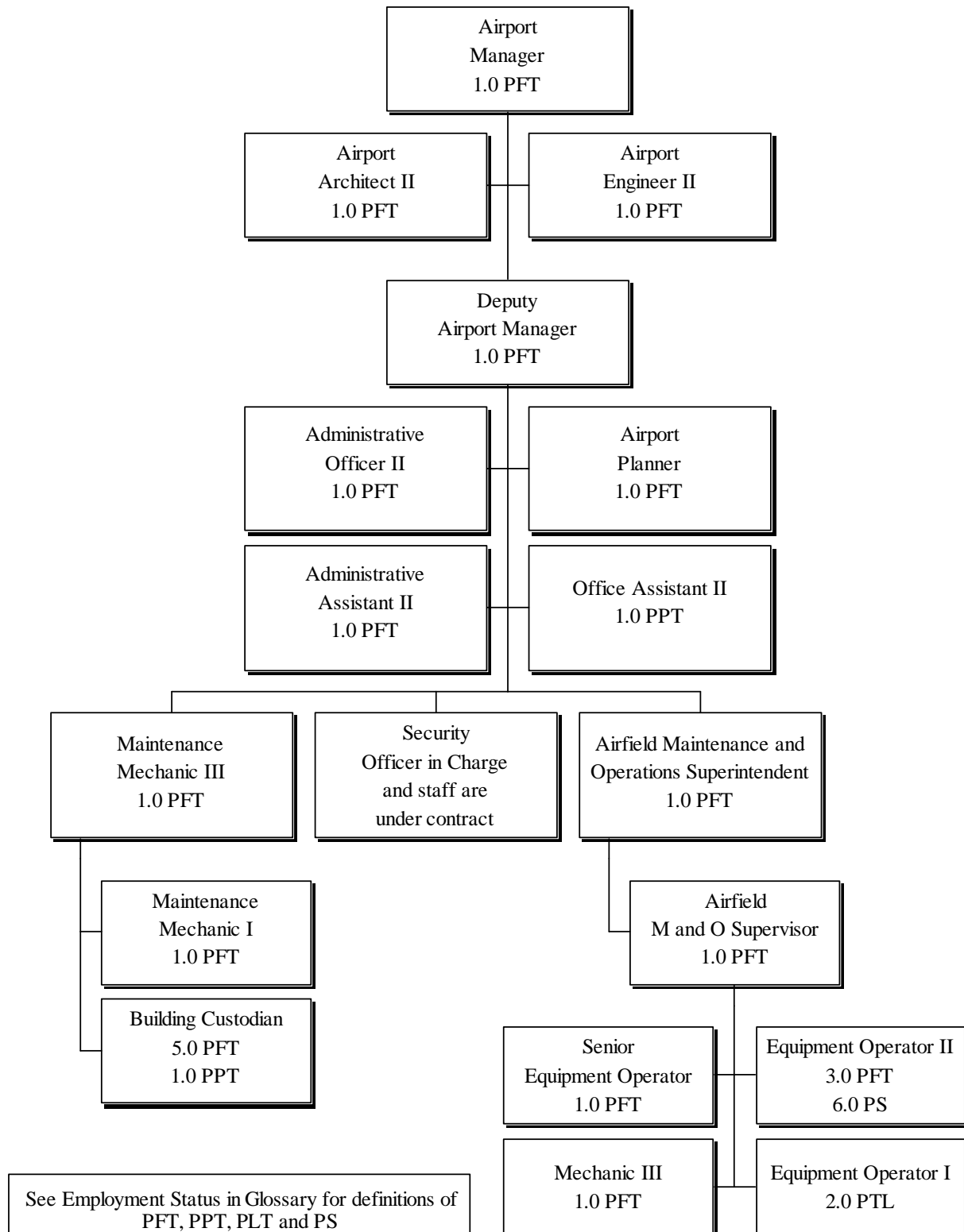
## FUNCTIONAL ORGANIZATION CHART





# AIRPORT

## STAFFING ORGANIZATION CHART



# AIRPORT

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Airport Administration:</b>						
Airport Manager	1.00	\$ 107,600	1.00	\$ 108,200	1.00	\$ 97,900
Deputy Airport Manager	1.00	75,300	1.00	77,800	1.00	82,900
Engineer/Architect II	2.00	173,400	2.00	174,200	2.00	185,700
Airport Business Manager	1.00	55,900	1.00	57,800	1.00	61,600
Airport Planner	1.00	73,100	1.00	74,500	1.00	79,400
Administrative Assistant II	1.00	44,300	1.00	44,300	1.00	50,400
Office Assistant II	0.50	14,600	0.50	15,100	0.50	12,100
Manpower	-	16,800	-	37,400	-	-
Overtime	-	500	-	500	-	500
Benefits	-	263,300	-	281,900	-	290,900
Salaries charged to CIPs	-	(286,900)	-	(290,600)	-	(281,900)
<b>Total</b>	<b>7.50</b>	<b>537,900</b>	<b>7.50</b>	<b>581,100</b>	<b>7.50</b>	<b>579,500</b>
<b>Terminal Operations:</b>						
Maintenance Mechanic III	1.00	61,400	1.00	61,400	1.00	65,500
Maintenance Mechanic I	1.00	55,400	1.00	56,300	1.00	59,000
Building Custodian	5.50	186,000	5.50	190,300	5.50	225,700
Overtime	-	2,500	-	2,500	-	4,400
Benefits	-	212,700	-	224,500	-	216,200
<b>Total</b>	<b>7.50</b>	<b>518,000</b>	<b>7.50</b>	<b>535,000</b>	<b>7.50</b>	<b>570,800</b>
<b>Airfield Maintenance:</b>						
Airport M&O Superintendent	1.00	\$ 79,300	1.00	\$ 81,900	1.00	\$ 90,000
Airfield M&O Supervisor	1.00	64,100	1.00	66,200	1.00	70,600
Sr. Equipment Operator	1.00	61,400	1.00	61,400	1.00	65,500
Automotive Mechanic III	1.00	61,400	1.00	62,800	1.00	66,900
Equipment Operator II	5.41	307,800	5.41	310,000	5.41	400,000
Equipment Operator I	0.22	16,800	0.22	16,800	0.22	17,900
Overtime	-	73,800	-	75,600	-	75,600
Benefits	-	332,000	-	347,700	-	390,400
<b>Total</b>	<b>9.63</b>	<b>996,600</b>	<b>9.63</b>	<b>1,022,400</b>	<b>9.63</b>	<b>1,176,900</b>
<b>Total Budget</b>	<b>24.63</b>	<b>\$ 2,052,500</b>	<b>24.63</b>	<b>\$ 2,138,500</b>	<b>24.63</b>	<b>\$ 2,327,200</b>

# NOTES

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# **DOCKS AND HARBORS**



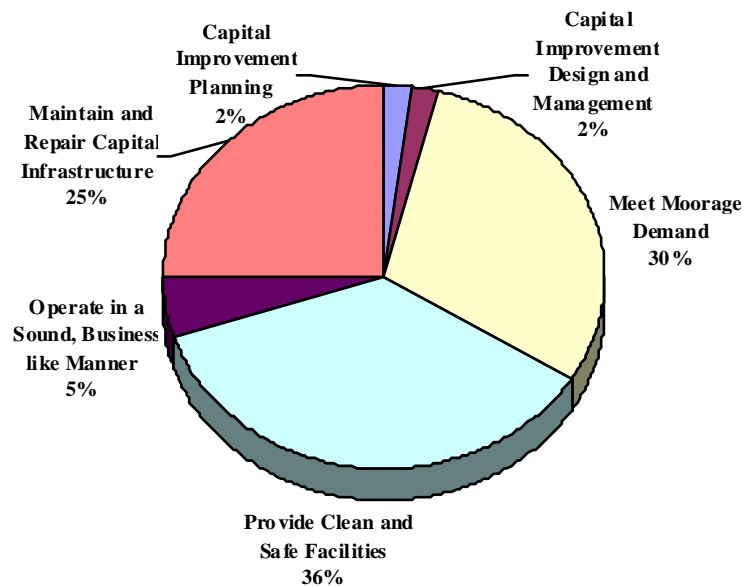
# DOCKS

## DOCKS MISSION STATEMENT

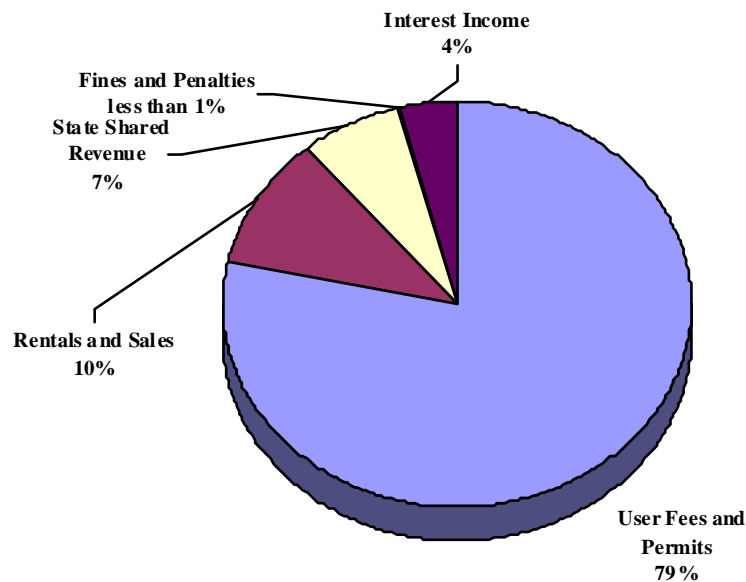
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

**FY10 ADOPTED BUDGET FOR DOCKS                      \$1,421,000**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 688,400	755,600	663,600	771,300	788,800
Commodities and Services	470,000	690,200	600,500	701,700	602,200
Capital Outlay	105,800	60,000	60,000	20,000	30,000
Total Expenses	1,264,200	1,505,800	1,324,100	1,493,000	1,421,000
FUNDING SOURCES:					
Interdepartmental Charges	9,000	9,000	9,000	9,000	9,000
User Fees and Permits	1,633,700	1,416,500	1,570,500	1,432,600	1,567,500
State Shared Revenue	23,700	-	-	-	-
Rentals	292,200	334,500	334,500	334,500	-
Interest	185,100	175,700	177,300	183,500	119,500
Support from Marine Passenger Fee	-	40,000	40,000	-	154,100
Equity To Fund Balance	(879,500)	(469,900)	(807,200)	(466,600)	(429,100)
Total Funding Sources	\$ 1,264,200	1,505,800	1,324,100	1,493,000	1,421,000
STAFFING	9.57	9.32	9.32	9.32	9.28
FUND BALANCE	\$ 3,416,600	3,886,500	4,223,800	4,690,400	4,652,900

## BUDGET HIGHLIGHT

The Docks FY10 Adopted Budget is a decrease of \$72,000 (4.8%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$17,500 (2.3%). A union negotiated wage increase resulted in an increase in Personnel Services. The increase was offset by the elimination of shift differential, which after analysis by the Docks and Harbors Administrative Officer, was determined to have been over-budgeted in previous years.
- Commodities and Services decreased \$99,500 (14.2%) primarily due to reductions in insurance rates for special policies, property and employee practices liabilities; a decrease in water services based on 3 year historical expense trend and reduction in repair expenses.
- The Docks and Harbors Board decided to move all of the leases/rentals to Harbors Enterprise Fund beginning in FY10.
- Interest Income decreased \$64,000 (34.9%) due to a decrease in the rate of return on investments. The Docks Fund participates in the CBJ's Central Treasury and all investment income is expected to decrease due to the economic downturn.
- The increase in Support from Marine Passenger Fee of \$154,100 was recommended to offset costs and impacts of providing area wide services and support to cruise ship passengers and to support area wide improvements to harbor facilities used by cruise ship passengers in lieu of dock fee increases or taking revenue from the Dock Fund.

# DOCKS

## CORE SERVICES

### Capital Improvement Program

**Includes:** Port Director and CIP Staff

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

#### 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>
Harbor construction expenditures	\$7M	\$0.5M	\$1.2M	\$1.5M	\$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	210%	1150%	1.3%	1.0%	1.5%

### Meet Moorage Demand

**Includes:** Harbormaster

**Services Provided to:** Public

<b>Key Measures</b>	<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 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

<b>Key Measures</b>	<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 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

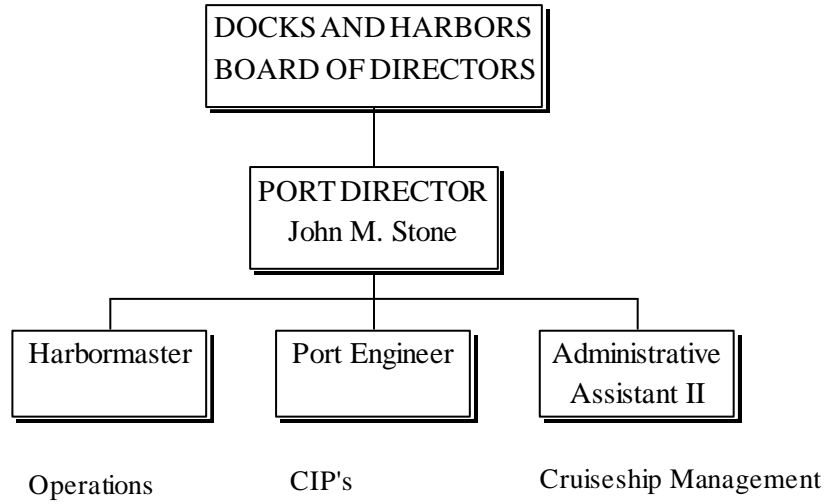
<b>Key Measures</b>	<i>FY06</i> <i>Actuals</i>	<i>FY07</i> <i>Actuals</i>	<i>FY08</i> <i>Projected</i>	<i>FY09</i> <i>Projected</i>	<i>FY10</i> <i>Projected</i>
Number of billing errors.	35	52	40	30	20
% of actual revenues versus budgeted revenues	110%	108%	100%	100%	100%
% of revenue growth	13%	4%	27%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



# DOCKS

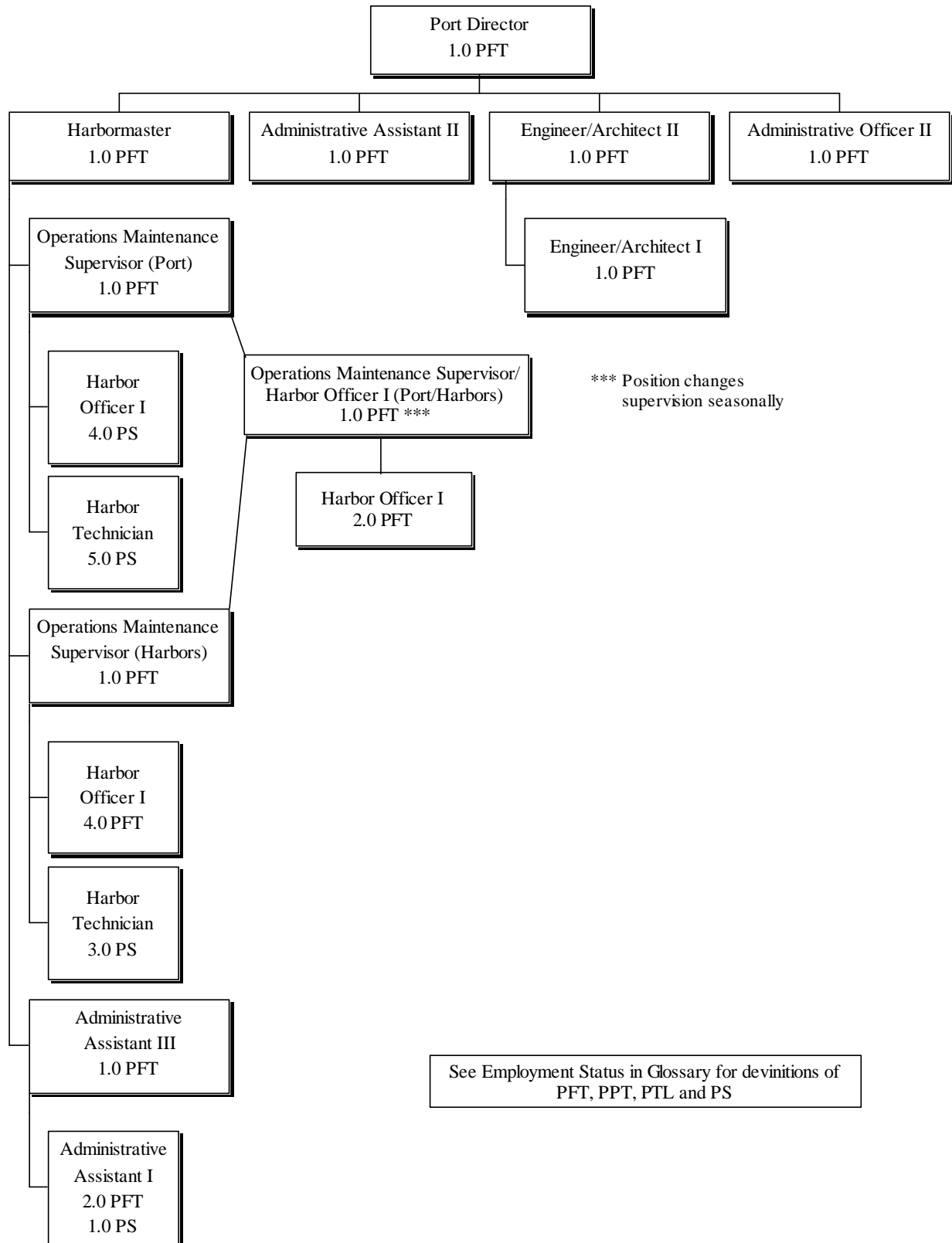
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## FUNCTIONAL ORGANIZATION CHART



# DOCKS

## STAFFING ORGANIZATION CHART



# DOCKS

## STAFFING DETAIL

	<b>FY09 Amended</b>		<b>FY10 Approved</b>		<b>FY10 Adopted</b>	
	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>	<b>No.</b>	<b>Salary &amp; Benefits Budget</b>
<b>CLASS TITLE:</b>	<b>Pos.</b>		<b>Pos.</b>		<b>Pos.</b>	
Port Director	0.50	\$ 54,400	0.50	\$ 55,300	0.50	\$ 58,900
Harbormaster	0.50	38,200	0.50	38,300	0.50	41,400
Administrative Officer II	0.50	28,200	0.50	29,100	0.50	30,500
Engineer/Architect II	1.00	88,600	1.00	88,900	1.00	88,900
Engineer/Architect I	0.25	19,500	0.25	19,500	0.25	16,300
Administrative Assistant II	1.00	44,300	1.00	45,300	1.00	50,400
Operations Maintenance Supervisor	0.50	35,000	0.50	35,000	0.50	36,900
Harbor Officer I (1)	2.97	147,200	2.97	147,600	3.35	199,700
Harbor Technician (1)	2.10	68,000	2.10	68,000	1.68	59,900
Shift Differential	-	24,000	-	24,000	-	-
Overtime	-	27,800	-	28,000	-	27,800
Benefits	-	332,700	-	346,400	-	326,700
Reimbursement from Capital Projects	-	(152,300)	-	(154,100)	-	(148,600)
<b>Total</b>	<b><u>9.32</u></b>	<b><u>\$ 755,600</u></b>	<b><u>9.32</u></b>	<b><u>\$ 771,300</u></b>	<b><u>9.28</u></b>	<b><u>\$ 788,800</u></b>

(1) Docks and Harbors is one department but for accounting purposes it is split into tow funds. The two functions share a number of employees and the staffing needs vary from year to year between the two functions. Federal security mandates and regulations also contribute to the changing staffing needs each year.

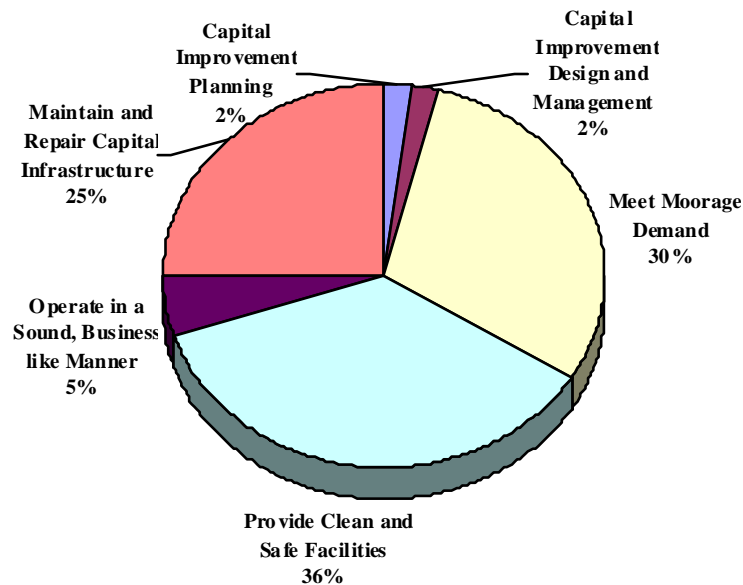
# HARBORS

## HARBORS MISSION STATEMENT

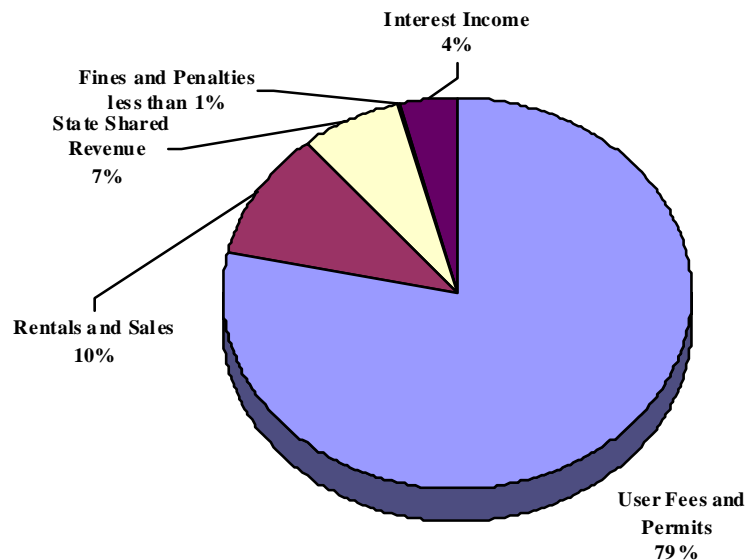
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

**FY10 ADOPTED BUDGET FOR HARBORS     \$3,219,200**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# HARBORS

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,296,300	1,302,800	1,217,300	1,325,900	1,298,100
Commodities and Services	1,052,000	1,139,300	1,076,400	1,161,900	1,136,900
Capital Outlay	22,900	30,800	30,800	31,600	31,600
Debt Service	365,200	691,900	691,400	753,100	752,600
Support to Capital Projects	8,839,000	-	-	-	-
Total Expenses	11,575,400	3,164,800	3,015,900	3,272,500	3,219,200
FUNDING SOURCES:					
User Fees and Permits	2,401,000	2,422,400	2,330,500	2,464,200	2,430,600
Rentals and Sales	259,900	272,600	235,400	276,600	531,800
State Shared Revenue	406,700	420,100	300,000	425,400	350,000
Fines and Penalties	25,400	24,000	10,000	24,000	24,000
Interest Income	553,000	63,700	278,900	65,700	74,500
Revenue Bond	10,927,900	-	-	-	-
Equity From (To) Fund Balance	(2,998,500)	(38,000)	(138,900)	16,600	(191,700)
Total Funding Sources	\$ 11,575,400	3,164,800	3,015,900	3,272,500	3,219,200
STAFFING	13.39	13.39	13.39	13.39	13.63
FUND BALANCE RESERVE	\$ 753,200	753,200	753,200	753,200	753,200
AVAILABLE FUND BALANCE	\$ 2,278,300	2,316,300	2,417,200	2,400,600	2,592,300

## BUDGET HIGHLIGHT

The Harbors FY10 Adopted Budget is a decrease of \$53,300 (1.6%) from the FY10 Approved Budget.

### The significant budgetary changes include:

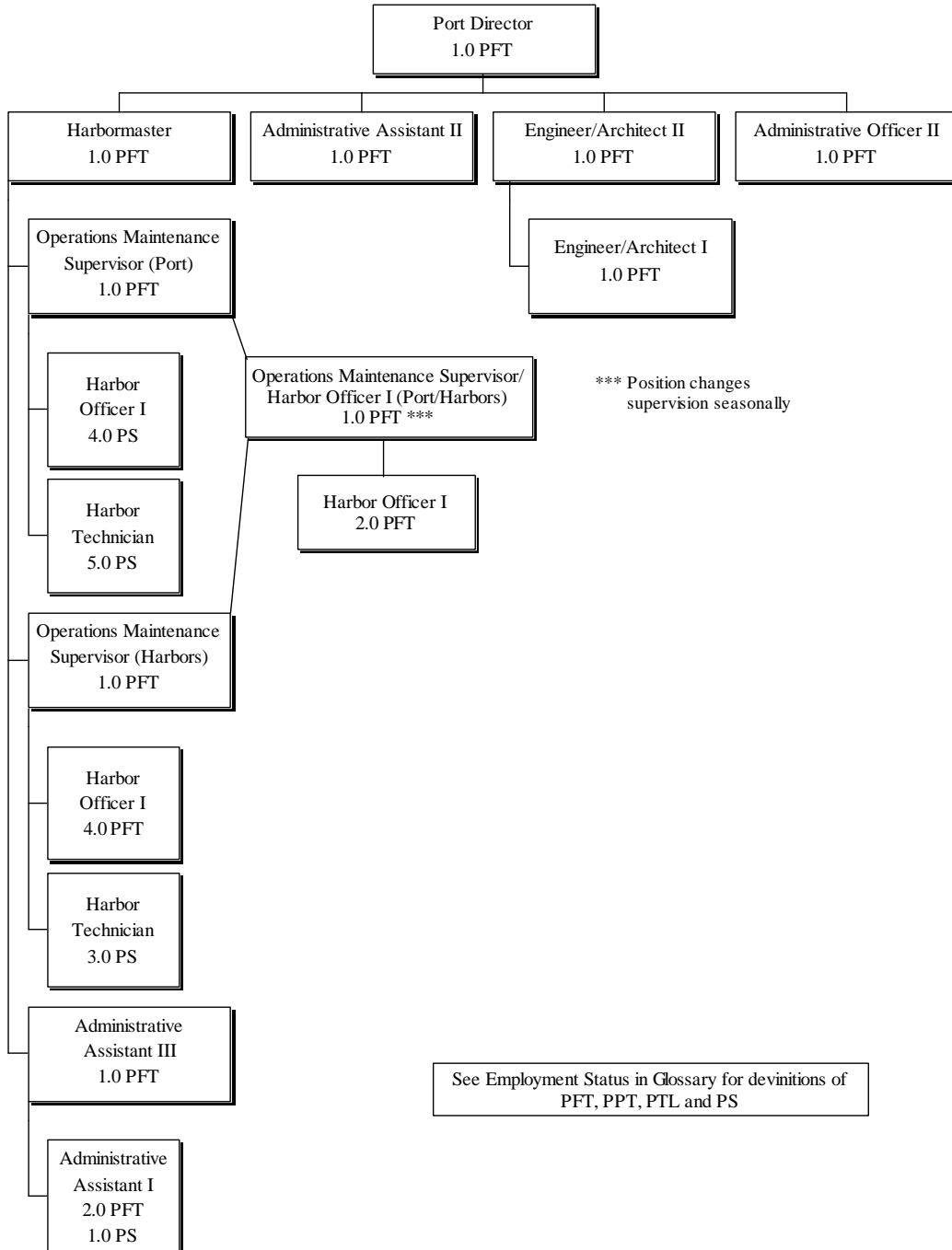
- Personnel Services decreased \$27,800 (2.1%) primarily due to the elimination of shift differential, which after analysis by the Docks and Harbors Administrative Officer, was determined to have been over-budgeted in previous years.
- Commodities and Services decreased \$25,000 (2.2 %) due to reductions in disposal services, equipment maintenance & repairs, and bankcard fees. Also, insurance for special policy, property & employee practice liability decreased.
- User Fees and Permits decreased \$33,600 (1.3%) due to a decrease of harbors users resulting from the slow economic conditions.
- Rentals and Sales increased \$255,200 (92.3%) as all of the leases were transferred into Harbors from Docks for FY10 Revised Budget
- State Share Revenue decreased \$75,400 (17.7%) due to a decrease in Fish Tax projections.

# 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

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
<b>CLASS TITLE:</b>						
Port Director	0.50	54,400	0.50	\$ 55,300	0.50	58,900
Harbormaster	0.50	38,200	0.50	38,300	0.50	41,400
Administrative Officer II	0.50	28,200	0.50	29,100	0.50	30,500
Administrative Assistant III	1.00	57,500	1.00	57,500	1.00	58,700
Operations Maintenance Supervisor	1.92	130,500	1.92	133,500	1.92	141,700
Administrative Assistant I	2.42	91,900	2.42	93,200	2.42	98,500
Harbor Officer I (1)	5.29	293,800	5.29	291,200	5.08	299,900
Harbor Technician (1)	1.26	41,200	1.26	41,200	1.71	61,300
Shift Differential	-	45,800	-	45,800	-	-
Overtime	-	40,000	-	40,000	-	36,000
Benefits	-	481,300	-	500,800	-	471,200
<b>Total</b>	<b><u>13.39</u></b>	<b><u>\$ 1,302,800</u></b>	<b><u>13.39</u></b>	<b><u>\$ 1,325,900</u></b>	<b><u>13.63</u></b>	<b><u>\$ 1,298,100</u></b>

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

# **BARTLETT REGIONAL HOSPITAL**





# HOSPITAL

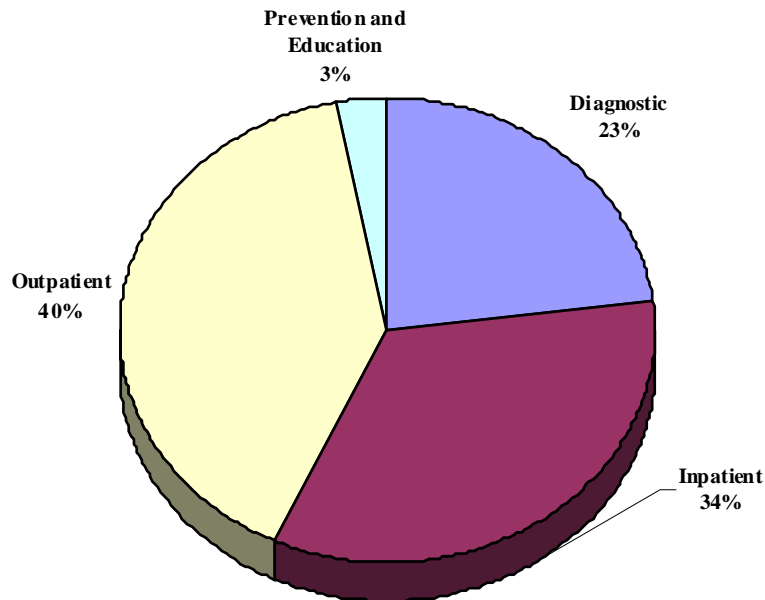
## MISSION STATEMENT

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)

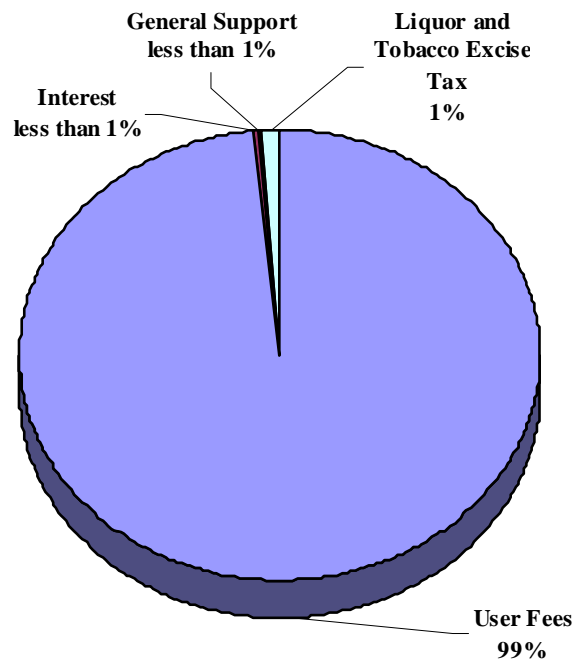
## FY10 ADOPTED BUDGET

**\$79,433,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# HOSPITAL

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 36,114,900	37,546,500	38,971,500	39,048,400	41,224,100
Commodities and Services	26,216,100	28,780,800	26,837,900	29,644,200	28,717,100
Capital Outlay	3,689,200	7,095,000	7,080,100	6,000,000	7,445,000
Debt Service	2,277,000	2,462,600	2,430,500	2,462,600	2,047,100
Support to Capital Projects	-	3,039,900	3,039,900	-	-
<b>Total Expenses</b>	<b>68,297,200</b>	<b>78,924,800</b>	<b>78,359,900</b>	<b>77,155,200</b>	<b>79,433,300</b>
<b>FUNDING SOURCES:</b>					
User Fees	68,796,900	76,806,700	75,743,200	80,647,000	81,636,300
Interest	589,700	446,700	446,700	837,400	370,400
Support from:					
General Fund for Rainforest					
Recovery Center	195,400	195,400	195,400	195,400	195,400
Liquor Tax	646,700	666,100	666,100	686,100	705,300
Tobacco Excise Tax	260,000	241,500	241,500	241,500	222,300
Marine Passenger Fee	-	-	-	-	23,000
Equity From (To) Fund Balance	(2,191,500)	568,400	1,067,000	(5,452,200)	(3,719,400)
<b>Total Funding Sources</b>	<b>\$ 68,297,200</b>	<b>78,924,800</b>	<b>78,359,900</b>	<b>77,155,200</b>	<b>79,433,300</b>
<b>STAFFING</b>	<b>400.66</b>	<b>394.86</b>	<b>394.86</b>	<b>394.86</b>	<b>395.22</b>
<b>FUND BALANCE</b>	<b>\$ 11,061,800</b>	<b>10,493,400</b>	<b>9,994,800</b>	<b>15,447,000</b>	<b>13,714,200</b>

## BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY10 Adopted Budget is an increase of \$2,278,100 (3.0%) from the FY10 Approved Budget.

### The significant budgetary changes include:

#### FY10

- Personnel Services increased \$2,175,700 (5.6%) due to a negotiated wage increase.
- Commodities and Services decreased \$927,100 (3.1%) due to internal changes.
- Capital Outlay decreased \$1,445,000 (24.1%) due to reduced construction.
- Debt Service decreased \$415,500 (16.9%) due to no need for capital budget funding.
- Interest decreased \$467,000 (55.8%) due to the expected lower returns on investments with the present economic downturn.

# 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	FY06 Actuals Full	FY07 Actuals Full	FY08 Projected Full	FY09 Projected Full	FY10 Projected 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	\$1936.35	\$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	FY06 Actuals Full	FY07 Actuals Full	FY08 Projected Full	FY09 Projected Full	FY10 Projected 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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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%	24.0%	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

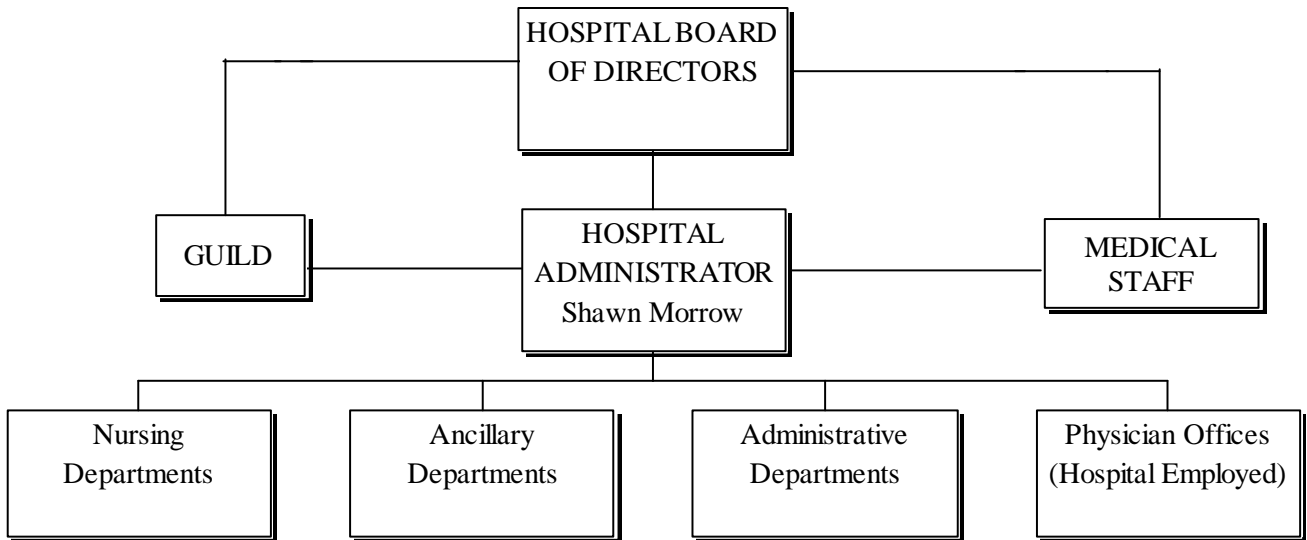
**Services Provided to:** Community

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

# HOSPITAL

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## FUNCTIONAL ORGANIZATION CHART



# HOSPITAL

## STAFFING DETAIL

CLASS TITLE:	FY09 Amended		FY10 Approved		FY10 Adopted	
	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>
<b>Bartlett Regional Hospital Employees:</b>						
Chief Nursing Officer	1.00	121,900	1.00	126,800	1.00	135,200
Chief Operating Officer	1.00	159,000	1.00	165,400	1.00	165,400
Human Resources Director	1.00	79,000	1.00	82,200	1.00	91,800
Director of Pharmacy	1.00	129,000	1.00	134,200	1.00	134,100
Director of Materials Mgmt	1.00	77,600	1.00	80,700	1.00	82,300
Director of Health Info Mgmt	1.00	79,400	1.00	82,600	1.00	104,800
Laboratory Manager	1.00	103,200	1.00	107,300	1.00	98,300
Radiology Manager	1.00	104,800	1.00	109,000	1.00	107,800
Facility Manager	1.00	96,200	1.00	100,000	1.00	100,000
Capital Project Manager	0.25	26,300	0.25	27,400	-	-
Information Systems Mgmt	1.00	97,000	1.00	100,900	1.00	99,000
Community Relations Director	1.00	96,200	1.00	100,000	1.00	100,000
Director of Case Management	1.00	97,400	1.00	101,300	1.00	101,300
Physical Rehab Manager	1.00	101,300	1.00	105,400	1.00	105,400
Dietary Supervisor	2.00	111,000	2.00	115,400	2.00	117,500
Patient Account Manager	1.00	93,500	1.00	97,200	1.00	97,200
Nutrition Manager	1.00	83,900	1.00	87,300	1.00	89,800
Controller	1.00	106,500	1.00	110,800	1.00	111,200
Trauma Coordinator	0.25	21,800	0.25	22,700	-	-
Nurse Manager	4.00	414,900	4.00	431,500	4.00	427,700
House Supervisor	4.33	401,100	4.33	417,100	4.51	433,600
Patient Education Coordinator	2.45	201,100	2.45	209,100	2.55	208,100
House Supervisor II	0.98	102,300	0.98	106,400	0.90	104,100
Clinical Case Manager	2.00	167,200	2.00	173,900	3.03	262,400
Nursing System Manager	1.00	107,900	1.00	112,200	1.50	164,800
Behavioral Health Nurse Manager	1.00	103,800	1.00	108,000	-	-
MHU Unit Manager	-	-	-	-	2.00	233,800
Surgical Services Nurse Mgr	1.00	129,800	1.00	135,000	1.00	135,100
Quality / Risk Manager	1.00	100,100	1.00	104,100	1.00	114,400
Education Director	1.00	94,900	1.00	98,700	1.00	100,700
Education Coordinator	1.30	104,900	1.30	109,100	1.50	128,800
Quality Assurance Coordinator	0.60	49,200	0.60	51,200	-	-
Infection Control Coordinator	-	-	-	-	0.65	62,400
Cardiac Rehab Care Coordinator	0.80	71,700	0.80	74,600	0.95	89,900
Clinical Info Sys Coordinator	1.00	90,000	1.00	93,600	-	-
Clinical Info Sys Analyst	-	-	-	-	1.02	92,700
PACS Administrator	1.00	97,800	1.00	101,700	1.05	79,300
Lab Systems Analyst	1.00	73,800	1.00	76,800	1.00	84,200
Clinical Assistant Manager	2.97	256,300	2.97	266,600	1.11	110,600
Clinical Coordinator RRC	1.06	74,700	1.06	77,700	1.04	77,200
Clinical Nurse V	4.75	466,900	4.75	485,600	4.15	392,500
Clinical Nurse IV	7.24	601,300	7.24	625,400	8.81	756,500
Clinical Nurse III	59.18	4,902,800	59.18	5,098,900	67.34	5,656,800
Clinical Nurse II	9.33	634,200	9.33	659,600	3.04	217,800
Clinical Nurse I	2.30	149,300	2.30	155,300	2.04	121,800
Nurse Intern	1.23	53,400	1.23	55,500	0.89	42,200
PRN	-	-	-	-	0.51	47,600

# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Bartlett Regional Hospital Employees:</b>						
Licensed Practical Nurse	4.54	263,900	4.54	274,500	3.86	223,400
Dive Supervisor	0.04	2,700	0.04	2,800	0.03	2,200
Pharmacist	4.85	645,200	4.85	671,000	4.97	703,800
Physical Therapy Assistant	1.00	45,200	1.00	47,000	1.00	67,100
Physical Therapist	4.13	341,400	4.13	355,100	3.91	339,600
Occupational Therapist	1.85	140,200	1.85	145,800	1.84	146,700
Respiratory Therapist	4.53	344,900	4.53	358,700	5.00	372,700
Respiratory Therapy Manager	1.00	80,500	1.00	83,700	1.00	85,400
Compliance Officer	1.00	91,400	1.00	95,100	1.00	95,000
Dietician	1.00	60,900	1.00	63,300	1.50	94,200
Accountant	1.00	67,300	1.00	70,000	1.00	71,300
Grant Writer	0.75	42,800	0.75	44,500	0.75	46,300
Physician Services Director	1.00	95,200	1.00	99,000	-	-
Physician Practice Admin	-	-	-	-	1.00	100,900
Patient Access Services Sup.	1.07	71,400	1.07	74,300	1.07	74,500
Collection Supervisor	1.04	53,600	1.04	55,700	1.02	52,000
Patient Account Supervisor	1.07	68,300	1.07	71,000	1.10	73,300
Physician Office Manager	2.00	114,700	2.00	119,300	2.00	120,000
Social Worker	0.50	32,200	0.50	33,500	0.70	48,100
Substance Abuse Counselor	2.97	164,800	2.97	171,400	1.15	76,000
Social Work Services Assistant	0.74	41,700	0.74	43,400	-	-
Social Work Services Associate	3.15	201,200	3.15	209,200	3.13	199,900
Activities Program Coordinator	0.49	24,000	0.49	25,000	0.50	23,800
Substance Abuse Counselor II	2.02	130,800	2.02	136,000	3.45	224,400
MHU Clinical Coordinator	-	-	-	-	1.00	85,900
Activities Aide	0.99	38,000	0.99	39,500	0.50	20,600
Resident Aide	6.73	255,400	6.73	265,600	4.37	188,800
Histology Tech II	2.37	159,900	2.37	166,300	2.43	172,300
Laboratory - Med Tech II	4.00	311,000	4.00	323,400	4.04	332,000
Laboratory - Med Tech	5.31	385,200	5.31	400,600	4.69	350,600
Laboratory - Aide II	3.50	144,700	3.50	150,500	4.30	183,100
Path Secretary/Transcriptionist	1.00	38,900	1.00	40,500	1.00	47,000
OR - Support Tech	7.38	446,900	7.38	464,800	7.99	490,300
Mental Health Asst I	1.77	87,200	1.77	90,700	-	-
Therapy Aide / Clerk	2.00	64,400	2.00	67,000	2.00	75,200
Certified Nurse Asst I	4.50	214,600	4.50	223,200	3.02	130,100
Radiology Tech III	4.36	313,700	4.36	326,200	2.86	205,700
Radiology Tech II	3.75	254,600	3.75	264,800	7.25	496,600
Radiology Tech I	1.00	51,200	1.00	53,200	-	-
Nuclear Med Tech II	1.12	73,900	1.12	76,900	-	-
CT Scan Tech II	1.48	126,500	1.48	131,600	1.25	112,900
MRI Tech II	1.09	88,900	1.09	92,500	0.71	60,200
Special Imaging Coordinator	1.69	177,500	1.69	184,600	1.68	172,600
Radiology Coordinator	1.03	75,500	1.03	78,500	-	-
Lead Mammography Tech	1.00	77,200	1.00	80,300	1.05	84,000
Ultrasound Tech III	2.95	278,100	2.95	289,200	0.37	46,000
Ultrasound Tech II	-	-	-	-	2.17	176,500



# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Bartlett Regional Hospital Employees:</b>						
Ultrasound Tech I	-	-	-	-	1.10	68,000
Ultrasound Coordinator	1.06	105,400	1.06	109,600	1.42	148,500
Health Info Mgmt Tech II	2.59	129,300	2.59	134,500	2.00	102,800
Health Info Mgmt Tech I	7.17	335,700	7.17	349,100	6.03	289,200
CSR Tech	1.01	37,400	1.01	38,900	1.01	39,500
Inside Tender	0.09	4,700	0.09	4,900	0.03	1,800
Mental Health Asst II	2.31	133,500	2.31	138,800	6.32	328,900
Certified Nurse Asst II	15.66	746,100	15.66	775,900	10.38	560,400
Emergency Medical Technician	6.72	312,600	6.72	325,100	7.92	367,000
Pharmacy Tech III	2.28	109,200	2.28	113,600	1.99	102,500
Pharmacy Tech II	1.14	50,200	1.14	52,200	1.04	51,000
Pharmacy Tech I	1.14	51,900	1.14	54,000	-	-
Operations Support Tech	1.00	52,100	1.00	54,200	1.02	57,500
Network Support Tech	2.00	125,200	2.00	130,200	2.08	132,700
Network Administrator	1.00	74,800	1.00	77,800	1.02	84,300
Business Systems Analyst	1.00	80,700	1.00	83,900	1.02	86,800
System Administrator	1.00	77,800	1.00	80,900	1.02	86,900
Administrative Assistant	3.02	142,600	3.02	148,300	2.00	96,900
Medical Staff Coordinator	1.00	52,300	1.00	54,400	1.00	56,400
HR Generalist	2.50	150,900	2.50	156,900	1.50	95,300
Executive Assistant	1.00	51,900	1.00	54,000	1.00	54,000
HR Recruiter	-	-	-	-	1.00	72,700
HR Specialist	-	-	-	-	1.00	41,500
Pt Fin Svc Representative	5.52	207,000	5.52	215,300	5.23	203,900
Physician Billing Clerk	2.00	73,000	2.00	75,900	3.93	140,300
Secretary	1.00	37,600	1.00	39,100	1.00	39,100
Physician Billing Clerk II	2.95	115,400	2.95	120,000	2.00	86,300
Accounting Tech I	1.00	41,400	1.00	43,100	1.00	43,000
Administrative Clerk II	8.02	283,800	8.02	295,200	9.98	369,600
PFS Specialist	5.29	206,700	5.29	215,000	5.57	232,500
Physician Billing System Admin	-	-	-	-	1.00	43,700
Quality Review and Regulations	-	-	-	-	1.00	41,500
Insurance Verification Specialist	-	-	-	-	1.02	44,600
Patient Account Services Rep	4.97	224,700	4.97	233,700	5.67	261,100
Patient Account Services Spec	6.05	271,700	6.05	282,600	4.30	191,600
Patient Account Services Comm	1.01	35,300	1.01	36,700	1.02	41,800
Office Receptionist	1.87	60,800	1.87	63,200	0.47	17,300
Diag Im Office Supervisor	1.09	48,000	1.09	49,900	1.00	44,800
Buyer	1.09	44,700	1.09	46,500	1.10	44,300
Storeroom Clerk II	1.00	34,400	1.00	35,800	1.00	37,600
Storeroom Clerk I	1.00	31,500	1.00	32,800	1.00	34,300
Accounting Tech II	2.02	93,700	2.02	97,400	2.02	97,400
Unit Clerk	2.54	105,900	2.54	110,100	2.95	126,300
Timekeeper/Outside Tender	0.04	1,800	0.04	1,900	0.04	1,500
Surgical Services Scheduler	1.01	40,500	1.01	42,100	1.01	41,900
Surgical Services Attendant	1.00	31,700	1.00	33,000	1.00	42,700
Cook	7.09	307,600	7.09	319,900	7.05	314,500
Diet Aide	8.25	308,200	8.25	320,500	8.34	315,700

# HOSPITAL

## STAFFING DETAIL, CONTINUED

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
Lead Security Officer	1.00	50,400	1.00	52,400	1.04	55,400
Security Officer	4.44	211,000	4.44	219,400	4.76	226,900
Env Svc Manager	1.00	64,800	1.00	67,400	1.00	68,700
Env Svc Tech I	20.50	721,400	20.50	750,300	19.79	717,000
Housekeeper Aide	0.22	4,500	0.22	4,700	0.25	4,900
Lead Maintenance Mechanic	1.00	62,100	1.00	64,600	1.02	68,100
Lead Bio-Med Tech	1.00	67,600	1.00	70,300	1.02	76,100
Bio-Med Tech I	1.00	50,400	1.00	52,400	1.04	55,600
Maintenance Mechanic II	4.13	246,600	4.13	256,500	2.48	154,800
Maintenance Mechanic I	3.29	170,500	3.29	177,300	4.98	260,800
Psychiatrist	1.00	195,100	1.00	202,900	1.00	221,100
Child Psychiatrist	1.00	195,200	1.00	203,000	1.00	211,700
Child Psychiatrist I	1.00	208,800	1.00	217,200	1.00	217,200
Psychiatric Services Director	1.00	212,500	1.00	221,000	1.00	221,000
Senior Psychiatrist	1.00	239,700	1.00	249,300	1.00	249,300
Surgeon	-	-	-	-	2.00	700,000
Benefits	-	12,144,200	-	12,630,000	-	13,276,500
<b>Total Hospital Employees</b>	<b>394.86</b>	<b>38,296,500</b>	<b>394.86</b>	<b>39,829,000</b>	<b>395.22</b>	<b>41,224,100</b>
<b>Productivity Savings</b>	-	(750,000)	-	(780,600)		
	<b>394.86</b>	<b>37,546,500</b>	<b>394.86</b>	<b>39,048,400</b>	<b>395.22</b>	<b>41,224,100</b>

# NOTES

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# **WASTE MANAGEMENT**



# WASTE MANAGEMENT

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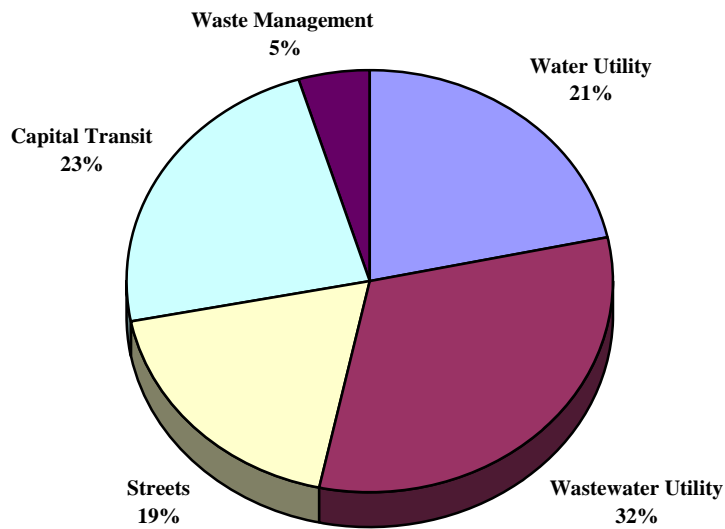
## MISSION STATEMENT

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

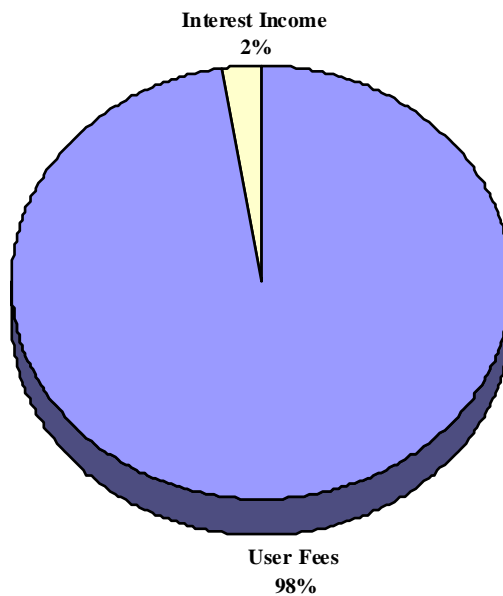
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## FY10 ADOPTED BUDGET FOR WASTE MANAGEMENT \$1,229,000

### PUBLIC WORKS DEPARTMENT CORE SERVICES



### FUNDING SOURCES FOR WASTE MANAGEMENT



# WASTE MANAGEMENT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 60,800	114,000	68,100	118,500	117,300
Commodities and Services	923,800	1,114,800	1,097,100	1,114,700	1,111,700
<b>Total Expenses</b>	<b>984,600</b>	<b>1,228,800</b>	<b>1,165,200</b>	<b>1,233,200</b>	<b>1,229,000</b>
<b>FUNDING SOURCES:</b>					
User Fees	948,000	1,030,900	1,035,900	1,030,900	1,030,900
Interest Income	38,600	35,500	37,100	37,000	25,000
Support from General Fund	180,000	-	-	-	-
Equity (To) From Fund Balance	(182,000)	162,400	92,200	165,300	173,100
<b>Total Funding Sources</b>	<b>\$ 984,600</b>	<b>1,228,800</b>	<b>1,165,200</b>	<b>1,233,200</b>	<b>1,229,000</b>
<b>STAFFING</b>	<b>0.53</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>FUND BALANCE</b>	<b>\$ 682,900</b>	<b>520,500</b>	<b>590,700</b>	<b>425,400</b>	<b>417,600</b>

## BUDGET HIGHLIGHT

The Public Work's Waste Management Division's FY10 Adopted Budget reflects a decrease of \$4,200 from the FY10 Approved Budget.

**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

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

# WASTE MANAGEMENT

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
Solid Waste Coordinator	1.00	62,600	1.00	64,500	1.00	64,700
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	34,400	-	36,400	-	34,500
Workforce	-	15,500	-	16,100	-	16,600
<b>Total</b>	<b>1.00</b>	<b>\$ 114,000</b>	<b>1.00</b>	<b>\$ 118,500</b>	<b>1.00</b>	<b>\$ 117,300</b>

# NOTES

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# **WASTEWATER (SEWER)**



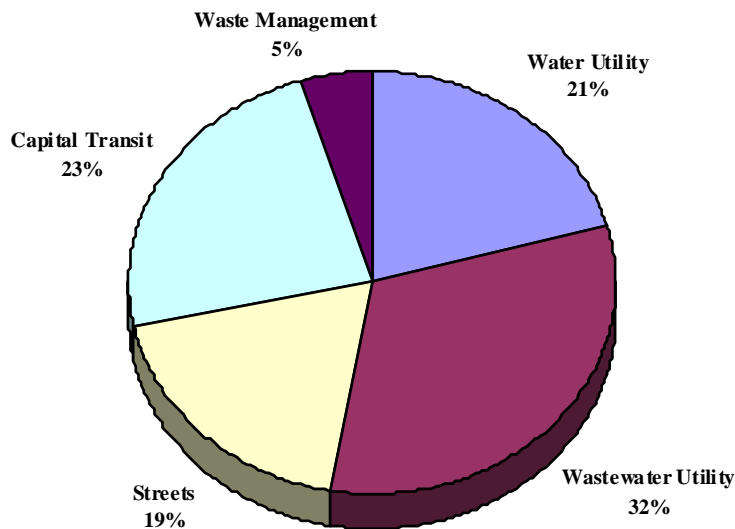
# WASTEWATER

## MISSION STATEMENT

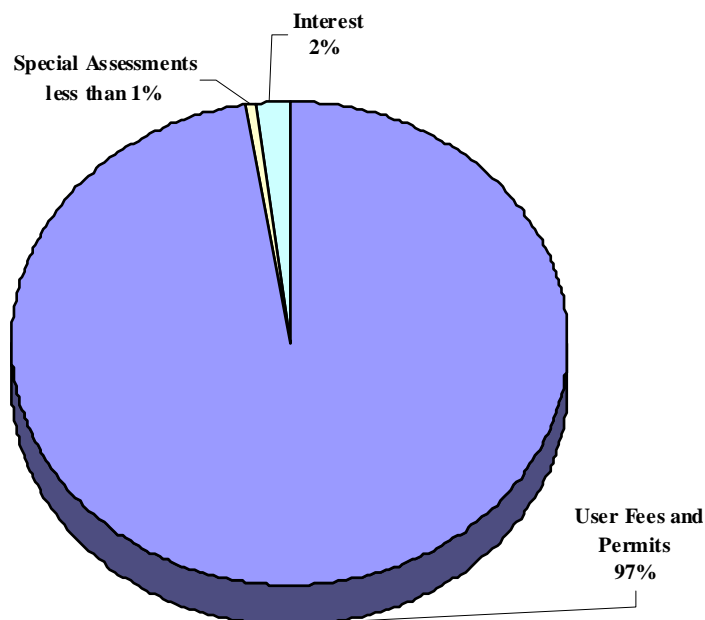
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY10 ADOPTED BUDGET FOR WASTEWATER UTILITY    \$8,454,100**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

# WASTEWATER

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 3,668,000	3,868,300	3,432,200	3,975,900	4,089,000
Commodities and Services	3,499,300	4,034,000	3,460,600	4,070,000	3,507,400
Capital Outlay	80,000	297,400	313,700	298,200	298,200
Debt Service	494,300	524,700	524,700	519,100	559,500
Support to Capital Projects	2,695,000	1,148,000	1,148,000	-	-
<b>Total Expenses</b>	<b>10,436,600</b>	<b>9,872,400</b>	<b>8,879,200</b>	<b>8,863,200</b>	<b>8,454,100</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	7,786,200	7,849,900	7,739,800	7,888,500	7,698,900
State Shared Revenue	262,400	-	-	-	-
Interest	233,300	250,400	218,800	261,400	147,400
Support From:					
General Fund	316,300	-	-	-	-
Capital Project	-	60,000	60,000	-	-
Special Assessments	-	2,000	2,000	50,000	50,000
Equity From (To) Fund Balance	1,838,400	1,710,100	858,600	663,300	557,800
<b>Total Funding Sources</b>	<b>\$ 10,436,600</b>	<b>9,872,400</b>	<b>8,879,200</b>	<b>8,863,200</b>	<b>8,454,100</b>
<b>STAFFING</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>
<b>FUND BALANCE</b>	<b>\$ 4,637,200</b>	<b>2,927,100</b>	<b>3,778,600</b>	<b>3,115,300</b>	<b>3,220,800</b>

## BUDGET HIGHLIGHT

The Public Works Wastewater Division's FY10 Adopted Budget represents a decrease of \$409,100 (4.6%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel services increased \$113,100 (2.8%) due to wage increases.
- Fuel oil decreased \$648,200 (59.8%) due to decrease in fuel oil rates.
- General liability insurance costs decreased \$48,700 (3.4%)
- Travel and Training decreased \$63,000 (71.5%) due to implementation of cost savings measures in anticipation of future year short falls.
- Contractual Services increased by \$187,000. The additional expenditures are for the repair of fuel tank plumbing and for the drilling of new wells at the Mendenhall Waste Water Treatment Plant.
- Debt service increased \$40,400 (7.8%) due to the start of the payback period for a DEC loan obtained in May 2008.

# WASTEWATER

## CORE SERVICES

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

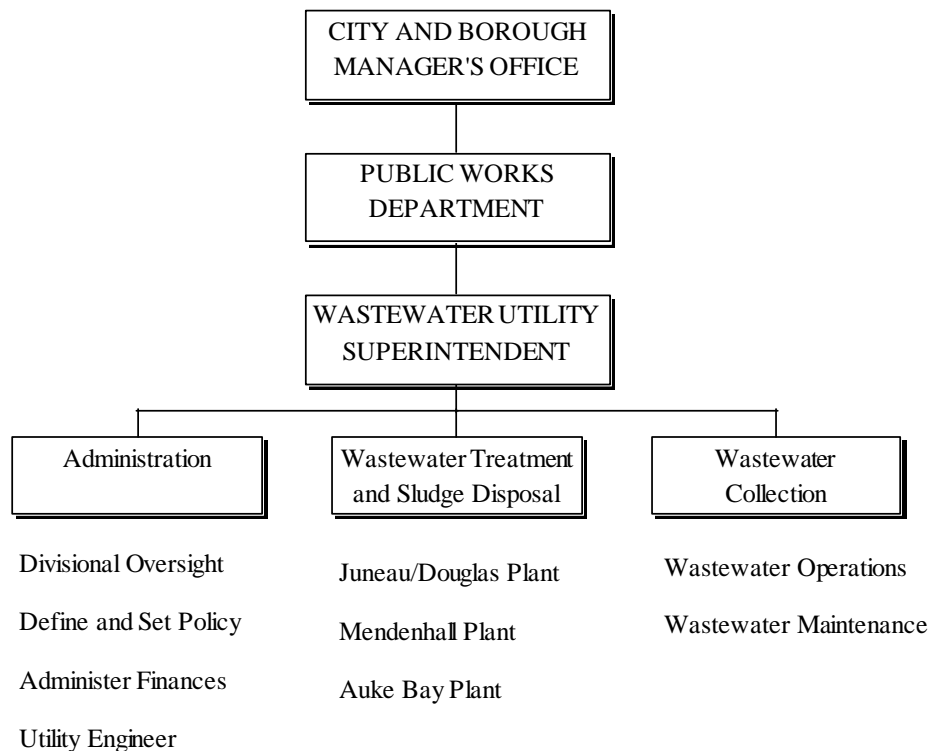
**Wastewater Utility:** Collect and treat sanitary sewage

**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	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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%

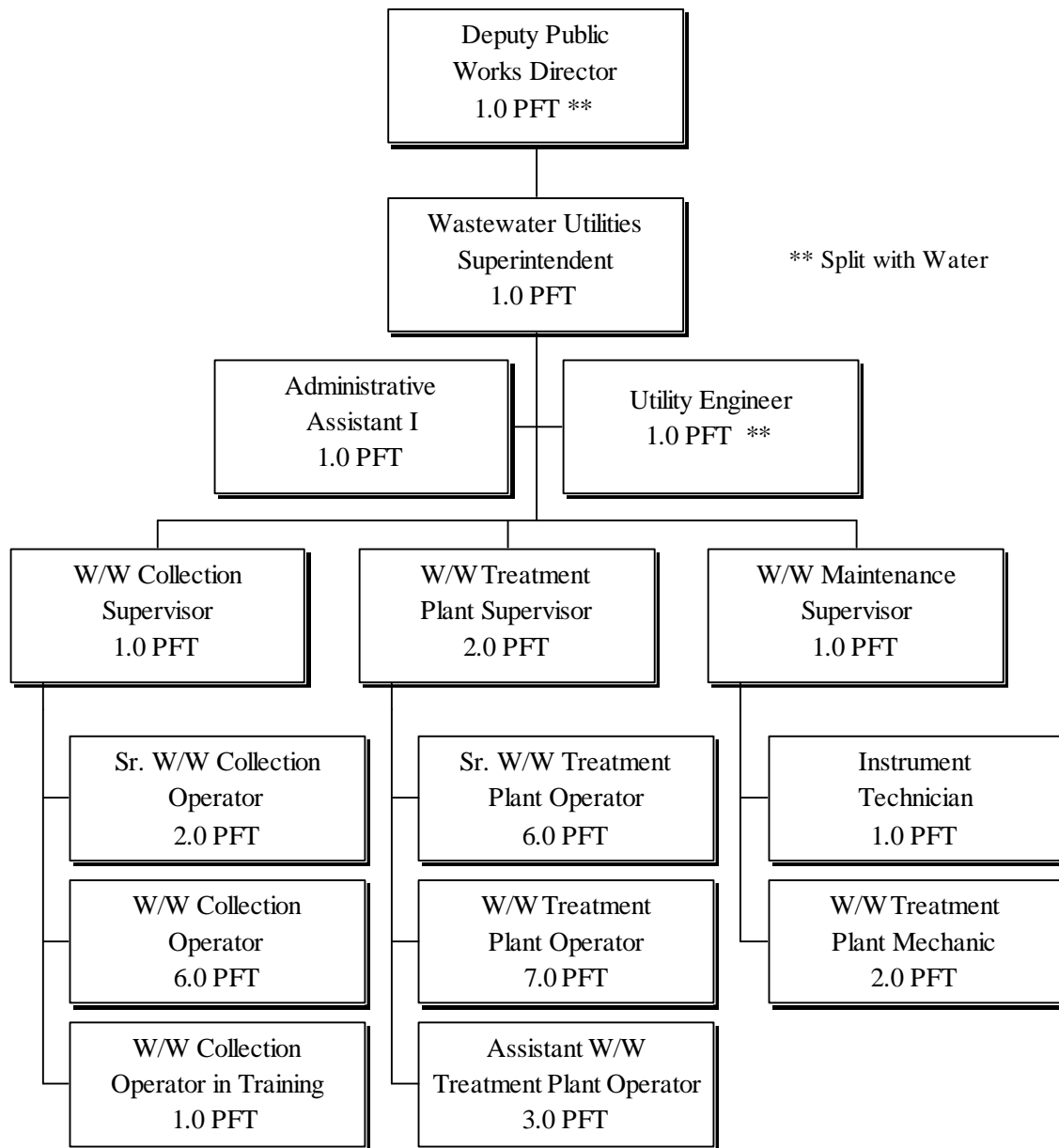
## FUNCTIONAL ORGANIZATION CHART





# WASTEWATER

## STAFFING ORGANIZATION CHART



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

# WASTEWATER

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Wastewater Treatment and</b>						
<b>Sludge Disposal:</b>						
Deputy Public Works Director (1)	-	\$ -	-	\$ -	0.50	\$ 55,800
Utilities Superintendent	1.00	87,100	1.00	88,900	1.00	75,400
Plant Supervisors	2.00	158,800	2.00	159,400	2.00	170,000
Senior Plant Operator	6.00	396,800	6.00	404,300	6.00	419,900
Plant Operator (2)	6.00	375,700	6.00	383,800	7.00	468,000
Assistant Plant Operator (2)	2.00	105,300	2.00	107,600	3.00	161,300
Plant Operator in Training II (2)	2.00	75,500	2.00	78,100	-	-
Collection Supervisor	1.00	81,000	1.00	81,500	1.00	86,800
Senior Collection Operator	2.00	144,000	2.00	145,600	2.00	156,100
Collection Operator	7.00	448,900	7.00	453,900	7.00	461,700
Instrument Technician	1.00	68,400	1.00	68,400	1.00	73,000
Wastewater Maint Supervisor	1.00	72,500	1.00	73,000	1.00	78,700
Plant Mechanic	2.00	123,700	2.00	126,500	2.00	135,700
Utility Engineer	0.50	29,500	0.50	30,500	0.50	31,100
Sr. Water Service Representative (1)	0.50	33,100	0.50	34,200	-	-
Secretary I	1.00	42,400	1.00	43,000	1.00	45,800
Shift Differential	-	59,100	-	59,800	-	63,000
Overtime	-	145,000	-	151,000	-	145,000
Benefits	-	1,341,200	-	1,403,100	-	1,375,400
Vacancy Factor	-	(34,600)	-	(35,400)	-	(36,700)
Work Force	-	114,900	-	118,700	-	123,000
<b>Total Budget</b>	<b><u>35.00</u></b>	<b><u>\$ 3,868,300</u></b>	<b><u>35.00</u></b>	<b><u>\$ 3,975,900</u></b>	<b><u>35.00</u></b>	<b><u>\$ 4,089,000</u></b>

(1) Sr. Water Service Representative reclassified to Deputy Public Works Director, which is split 50/50 with Water Utility.

(2) Two Plant Operator in Training positions were reclassified to an Assistant Plant Operator. One Assistant Plant Operator position was reclassified to a Plant Operator position.

# NOTES

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**WATER**



# WATER

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## MISSION STATEMENT

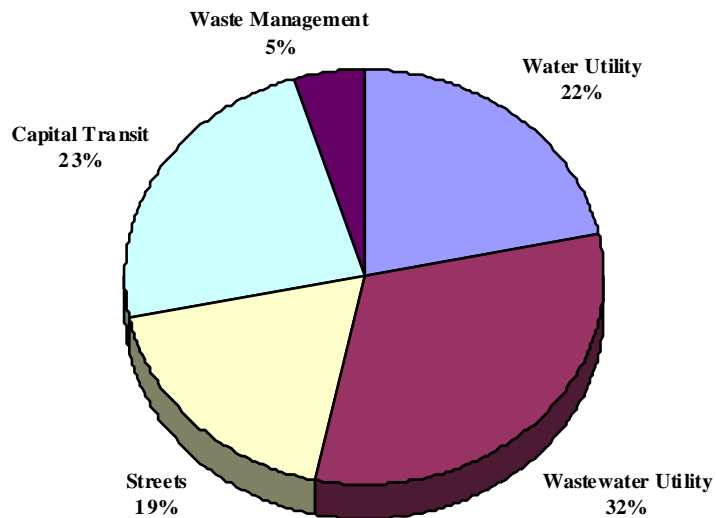
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

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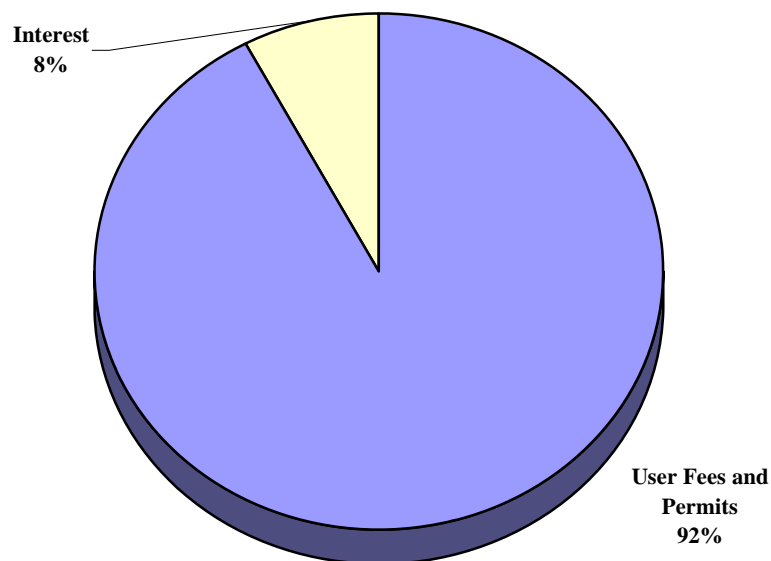
## FY10 ADOPTED BUDGET FOR WATER UTILITY

**\$5,768,400**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

# WATER

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,517,000	1,562,100	1,479,000	1,614,800	1,697,700
Commodities and Services	1,180,100	1,251,900	1,204,100	1,322,800	1,196,600
Capital Outlay	42,200	140,000	76,000	140,000	140,000
Debt Service	283,200	319,500	319,500	314,100	314,100
Support to Capital Projects	935,000	2,695,000	2,695,000	2,020,000	2,420,000
<b>Total Expenses</b>	<b>3,957,500</b>	<b>5,968,500</b>	<b>5,773,600</b>	<b>5,411,700</b>	<b>5,768,400</b>
<b>FUNDING SOURCES:</b>					
User Fees and Permits	3,445,000	3,618,500	3,424,600	3,685,300	3,670,700
State Shared Revenue	114,700	-	-	-	-
Interest	347,800	301,800	325,100	315,100	219,000
Support from General Fund	184,000	-	-	-	-
Equity From (To) Fund Balance	(134,000)	2,048,200	2,023,900	1,411,300	1,878,700
<b>Total Funding Sources</b>	<b>\$ 3,957,500</b>	<b>5,968,500</b>	<b>5,773,600</b>	<b>5,411,700</b>	<b>5,768,400</b>
<b>STAFFING</b>	<b>14.75</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
<b>FUND BALANCE</b>	<b>\$ 5,206,500</b>	<b>3,158,300</b>	<b>3,182,600</b>	<b>1,771,300</b>	<b>1,303,900</b>

## BUDGET HIGHLIGHT

The Public Works Water Division's FY10 Adopted Budget is an increase of \$356,700 (6.6%) from the FY10 Approved Budget.

### The significant budgetary changes are:

- Personnel Services request increased \$82,900 (5.1%) due to wage increases.
- Fleet gasoline decreased \$27,400 (33.3%) due to the decrease in the price of gasoline.
- Fuel oil decreased \$19,700 (66.3%) due to the decrease in heating fuel rates.
- Travel and Training decreased \$38,900 (72.3%) due to implementation of cost savings measures in anticipation of future year short falls.
- General liability insurance costs decreased \$28,700 (62%).
- Support to Capital Projects increased by \$400,000. The additional support is for the Water Utility Shop and Office Improvements project.

# WATER

## CORE SERVICES

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

**Water Utility:** Provide potable water and fire suppression flows

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

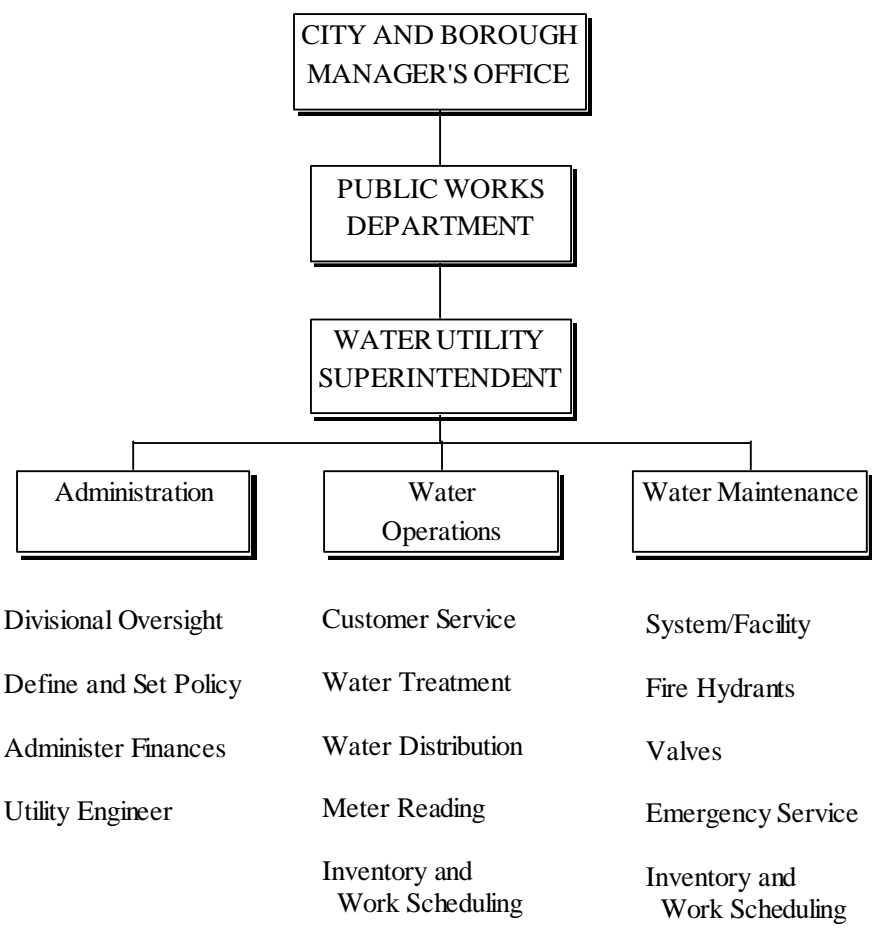
**Service provided to:** Residents of Juneau and visitors

Key Measures	FY06 Actuals	FY07 Actuals	FY08 Projected	FY09 Projected	FY10 Projected
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%



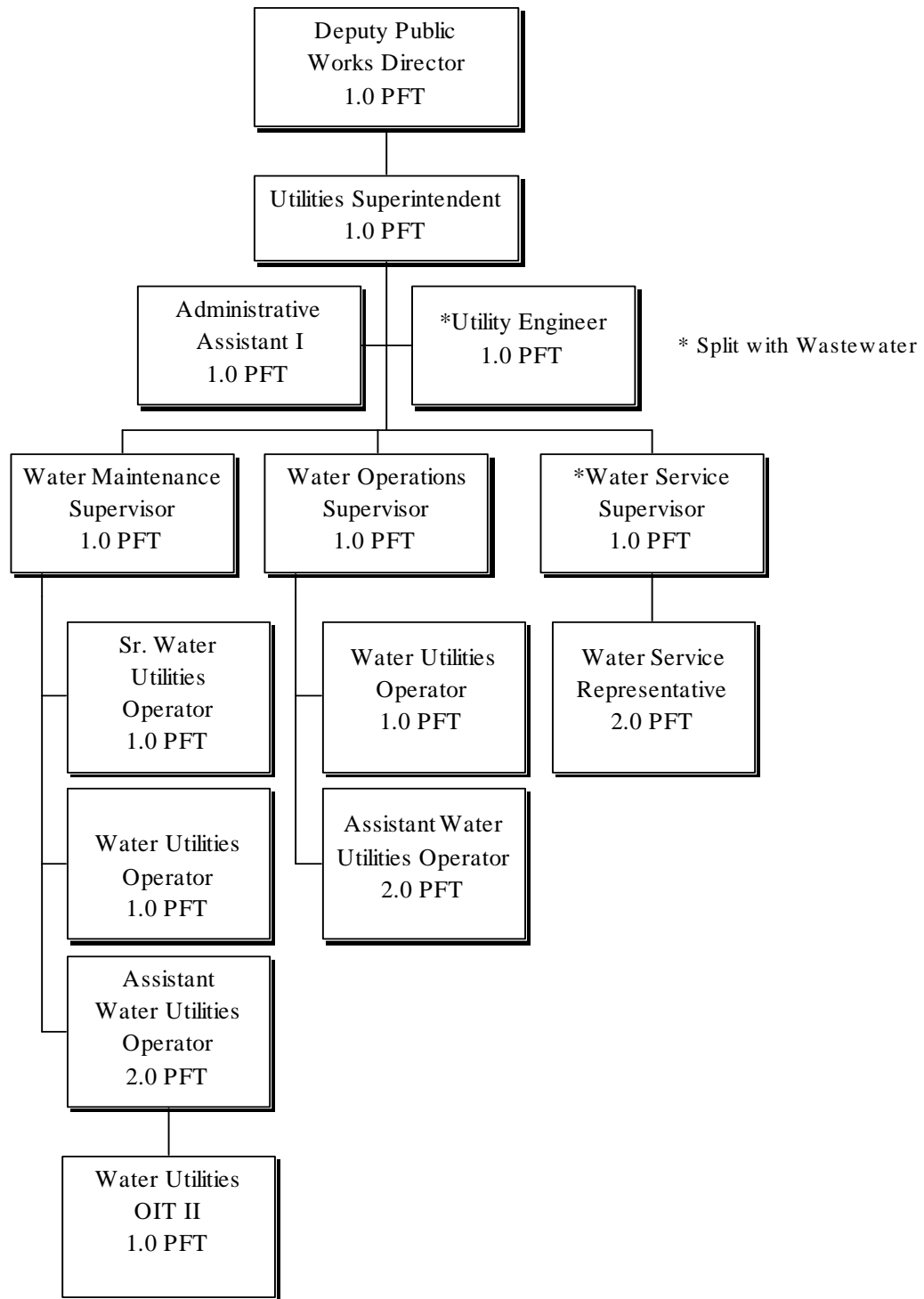
# WATER

## FUNCTIONAL ORGANIZATION CHART



# WATER

## STAFFING ORGANIZATION CHART



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

# WATER

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No.	Salary & Benefits <u>Pos.</u> <u>Budget</u>	No.	Salary & Benefits <u>Pos.</u> <u>Budget</u>	No.	Salary & Benefits <u>Pos.</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
Deputy Public Works Director (2)	-	\$ -	-	\$ -	0.50	\$ 56,400
Utility Superintendent	1.00	90,200	1.00	90,900	1.00	95,800
Water Utility Engineer	0.50	29,500	0.50	30,500	0.50	31,100
Water Maintenance Supervisor	1.00	78,000	1.00	78,000	1.00	83,500
Water Operations Supervisor	1.00	78,000	1.00	78,000	1.00	83,500
Senior Water Utilities Operator	1.00	65,200	1.00	67,400	1.00	71,800
Water Utilities Operator	6.00	348,600	6.00	360,100	6.00	383,700
Assist. Water Utilities Operator (1)	-	-	-	-	1.00	53,800
Water Utilities Operator In Training (1)	1.00	48,900	1.00	50,500	-	-
Sr. Water Service Representative (2)	0.50	33,100	0.50	34,200	-	-
Water Service Representative	2.00	130,100	2.00	131,000	2.00	139,600
Secretary I	1.00	37,300	1.00	38,500	1.00	42,500
Overtime	-	48,000	-	52,000	-	42,000
Benefits	-	536,400	-	563,500	-	573,400
Vacancy Factor	-	(15,000)	-	(15,500)	-	(17,100)
Work Force	-	53,800	-	55,700	-	57,700
<b>Total</b>	<b>15.00</b>	<b>\$ 1,562,100</b>	<b>15.00</b>	<b>\$ 1,614,800</b>	<b>15.00</b>	<b>\$ 1,697,700</b>

(1) Water Utilities Operator in training positions promoted to Assistant Water Utilities Operator.

(2) Sr. Water Service Representative reclassified to Deputy Public Works Director, which is split 50/50 with Wastewater Utility.

# FLEET SERVICES

## **THIS SECTION INCLUDES:**

Public Works Fleet Maintenance  
Equipment Acquisition Fund



# PUBLIC WORKS FLEET MAINTENANCE

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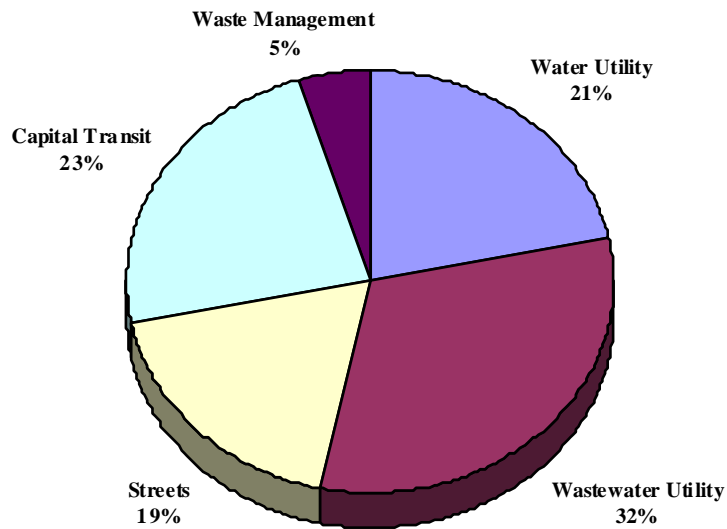
## MISSION STATEMENT

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

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**FY10 ADOPTED BUDGET FOR FLEET MAINTENANCE      \$1,936,400**

## 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 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 437,200	571,400	557,100	584,800	602,100
Commodities and Services	1,354,800	1,710,900	1,504,900	1,715,800	1,334,300
<b>Total Expenses</b>	<b>1,788,300</b>	<b>2,282,300</b>	<b>2,062,000</b>	<b>2,300,600</b>	<b>1,936,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	1,721,600	2,256,900	2,025,000	2,272,900	1,926,500
State Shared Revenues	29,600	-	-	-	-
Support from General Fund	4,400	-	-	-	-
Equity (To) From Fund Balance	32,700	25,400	37,000	27,700	9,900
<b>Total Funding Sources</b>	<b>\$ 1,788,300</b>	<b>2,282,300</b>	<b>2,062,000</b>	<b>2,300,600</b>	<b>1,936,400</b>
<b>STAFFING</b>	<b>5.50</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>
<b>FUND BALANCE</b>	<b>\$ 315,100</b>	<b>289,700</b>	<b>278,100</b>	<b>250,400</b>	<b>268,200</b>

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

## BUDGET HIGHLIGHT

The Public Works Fleet Maintenance FY10 Adopted Budget is a decrease of \$364,200 (15.8%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$17,300 (3.0%) due to union negotiated salary increase.
- Commodities and Services decreased \$381,500 (22.2%) due to decreasing fuel prices.
- Interdepartmental Charges from other departments decreased \$346,400 (15.2%) due mainly to decreasing fuel costs in Fuel program.

# PUBLIC WORKS FLEET MAINTENANCE

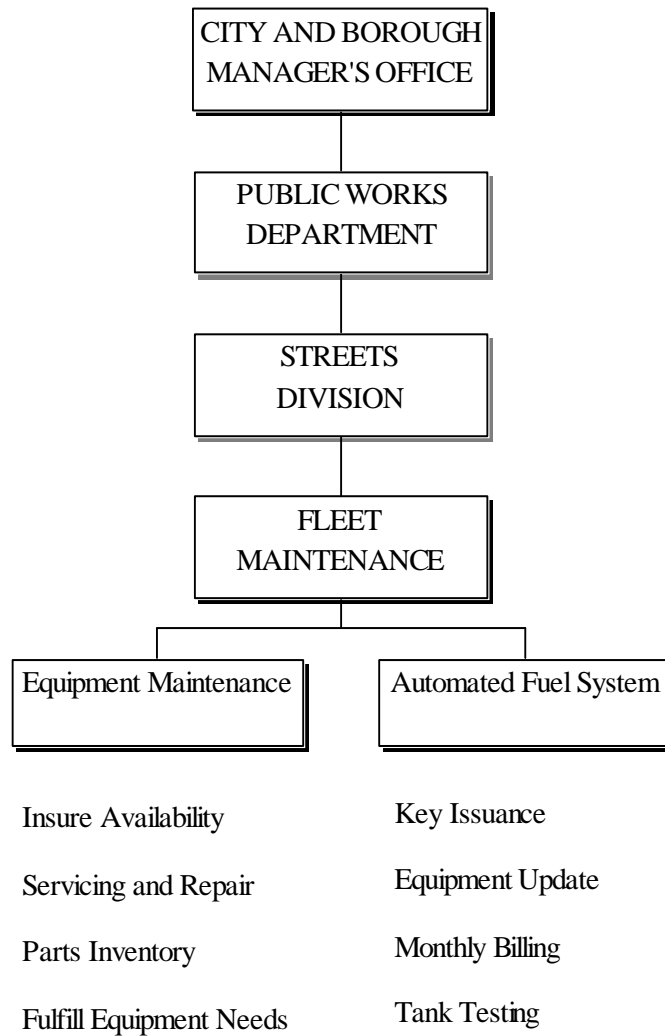
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## CORE SERVICES

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

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## FUNCTIONAL ORGANIZATION CHART

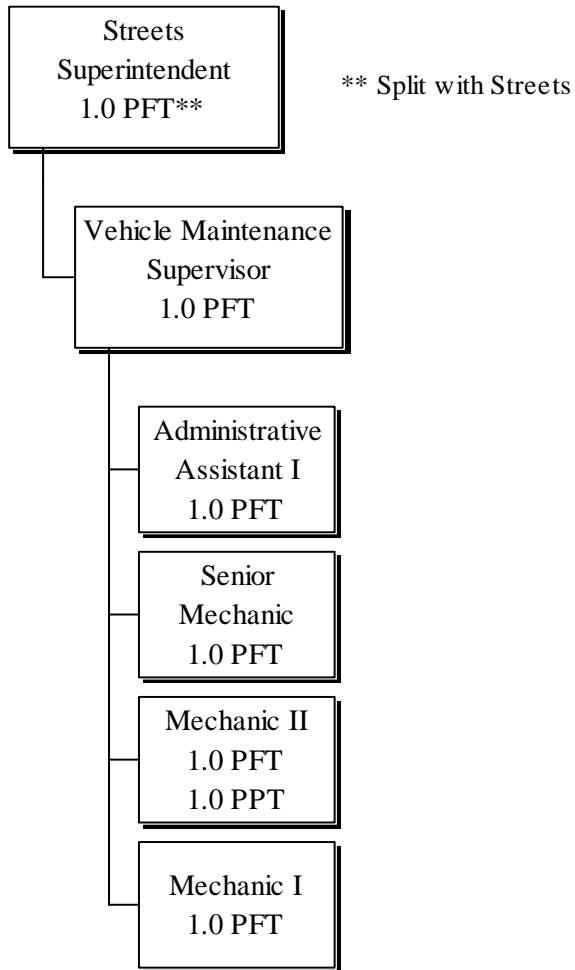




# PUBLIC WORKS FLEET MAINTENANCE

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## STAFFING ORGANIZATION CHART



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

# PUBLIC WORKS FLEET MAINTENANCE

## STAFFING DETAIL

	FY09 Amended		FY10 Approved		FY10 Adopted	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
<b>CLASS TITLE:</b>						
<b>Equipment Maintenance:</b>						
Streets Superintendent	0.20	\$ 17,800	0.20	\$ 17,800	0.20	19,200
Vehicle Maintenance Supervisor	0.80	58,300	0.80	59,800	0.80	62,300
Senior Mechanic	0.95	58,000	0.95	58,500	0.95	61,000
Mechanic II	1.00	58,400	1.00	58,800	1.00	62,600
Mechanic I	1.25	65,100	2.00	97,200	2.00	105,100
Secretary I	0.60	24,400	0.60	24,500	0.60	26,100
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	177,700	-	197,900	-	194,000
<b>Total</b>	<b><u>4.80</u></b>	<b><u>467,700</u></b>	<b><u>5.55</u></b>	<b><u>522,500</u></b>	<b><u>5.55</u></b>	<b><u>538,300</u></b>
<b>Fuel System:</b>						
Streets Superintendent	0.05	4,400	0.05	4,400	0.05	4,800
Vehicle Maintenance Supervisor	0.20	14,600	0.20	15,000	0.20	15,600
Senior Mechanic	0.05	3,000	0.05	3,100	0.05	3,200
Secretary I	0.40	16,300	0.40	16,400	0.40	17,400
Overtime	-	200	-	200	-	200
Benefits	-	22,100	-	23,200	-	22,600
<b>Total</b>	<b><u>0.70</u></b>	<b><u>60,600</u></b>	<b><u>0.70</u></b>	<b><u>62,300</u></b>	<b><u>0.70</u></b>	<b><u>63,800</u></b>
<b>Total Budget</b>	<b><u>6.25</u></b>	<b><u>\$ 571,400</u></b>	<b><u>6.25</u></b>	<b><u>\$ 584,800</u></b>	<b><u>6.25</u></b>	<b><u>\$ 602,100</u></b>

# NOTES

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# EQUIPMENT ACQUISITION FUND

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## MISSION STATEMENT

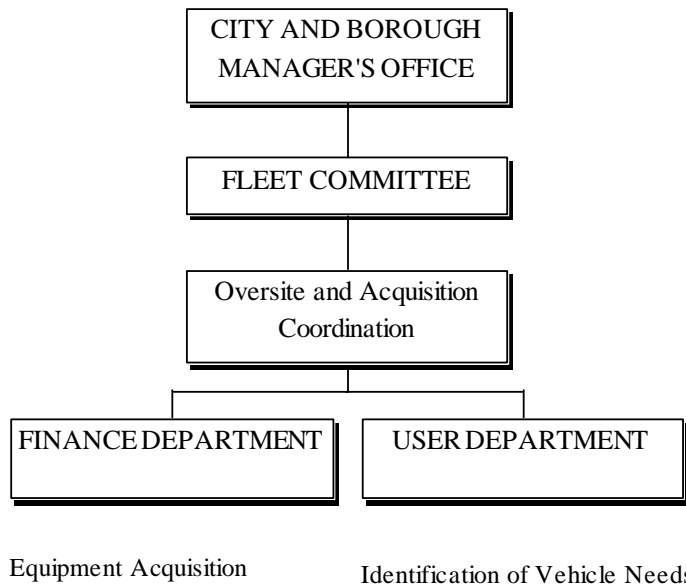
The Equipment Acquisition Fund will determine ways of reducing the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

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**FY10 ADOPTED BUDGET**

**\$3,037,600**

## FUNCTIONAL ORGANIZATION CHART



# EQUIPMENT ACQUISITION FUND

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Interdepartmental Charges	\$ 46,600	53,200	53,200	53,200	53,200
Commodities and Services	65,200	-	-	-	-
Capital Outlay	1,029,600	4,084,200	3,562,400	2,593,100	2,984,400
<b>Total Expenses</b>	<b>1,141,400</b>	<b>4,137,400</b>	<b>3,615,600</b>	<b>2,646,300</b>	<b>3,037,600</b>
<b>FUNDING SOURCES:</b>					
Contributions from departments	1,530,900	1,618,100	1,635,100	1,646,100	1,756,100
Interest Income	191,900	155,400	182,800	162,300	123,100
Federal Grant	174,600	1,547,400	1,549,300	-	225,000
Gain on Equipment Sales	18,400	-	-	-	-
Usage of (Contribution to) Reserve	(774,400)	816,500	248,400	837,900	933,400
<b>Total Funding Sources</b>	<b>\$ 1,141,400</b>	<b>4,137,400</b>	<b>3,615,600</b>	<b>2,646,300</b>	<b>3,037,600</b>
<b>FUND BALANCE</b>	<b>\$ 3,259,700</b>	<b>2,443,200</b>	<b>3,011,300</b>	<b>2,173,400</b>	<b>2,077,900</b>

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

## BUDGET HIGHLIGHT

The Equipment Acquisition Fund FY10 Adopted Budget is an increase of \$391,300 (14.8%) from the FY10 Approved Budget.

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

# **RISK MANAGEMENT**



# RISK MANAGEMENT

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## MISSION STATEMENT

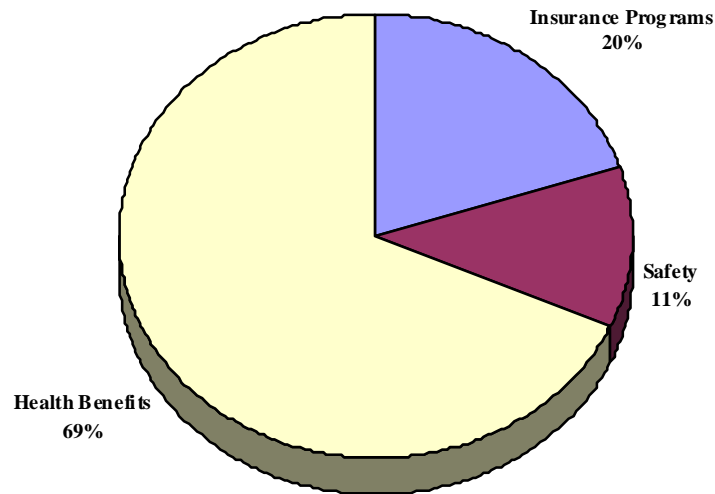
To minimize financial loss of City and Borough of Juneau funds.

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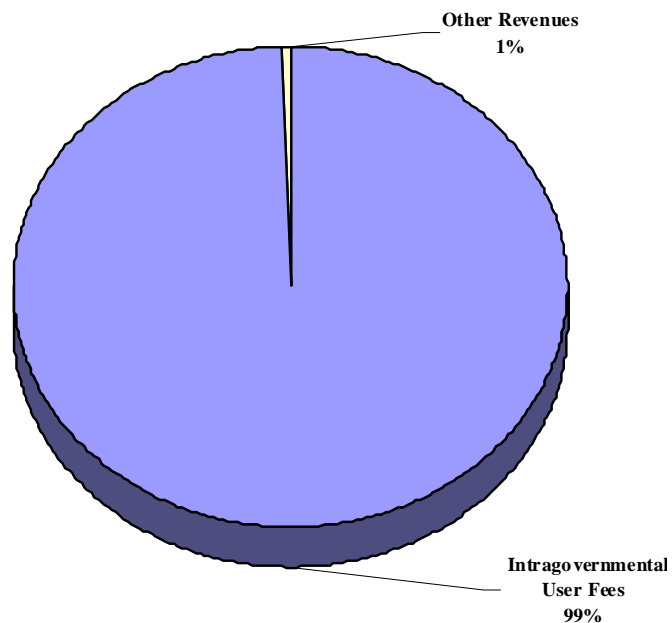
## FY10 ADOPTED BUDGET

**\$18,190,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# RISK MANAGEMENT

## COMPARATIVES

	FY08 Actuals	FY09		FY10	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 426,200	501,800	518,500	519,600	543,700
Commodities and Services	13,015,800	16,456,100	16,068,400	17,779,500	17,646,500
<b>Total Expenses</b>	<b>13,442,000</b>	<b>16,957,900</b>	<b>16,586,900</b>	<b>18,299,100</b>	<b>18,190,200</b>
<b>FUNDING SOURCES:</b>					
Intragovernmental User Fees	15,891,800	16,941,300	16,434,900	18,158,300	17,056,300
State Shared Revenue	27,600	-	-	-	-
Other Revenues	398,000	121,000	117,000	121,000	117,000
Equity (To) From Fund Balance	(2,875,400)	(104,400)	35,000	19,800	1,016,900
<b>Total Funding Sources</b>	<b>\$ 13,442,000</b>	<b>16,957,900</b>	<b>16,586,900</b>	<b>18,299,100</b>	<b>18,190,200</b>
<b>STAFFING</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>
<b>FUND BALANCE</b>	<b>\$ 5,227,600</b>	<b>5,332,000</b>	<b>5,192,600</b>	<b>5,172,800</b>	<b>4,175,700</b>

## BUDGET HIGHLIGHT

The Risk Management FY10 Adopted Budget is a decrease of \$108,900 (less than 1%) from the FY10 Approved Budget.

### The significant budgetary changes include:

- Personnel Services increased \$24,100 (4.6%) due to negotiated wage increase.
- Commodities and Services decreased \$133,000 (less than 1%). The most significant changes are in the Department Premiums program where there were several policies that Risk Management was able to negotiate at a lower rate in FY09. Rates are projected to remain at the lower FY09 rates.
- Intra-governmental user fees are the charges to other City departments for the various insurance coverage needs. Increases and decreases are based on the current year costs and recovery of any prior year deficits. The recovery of any prior year deficits is spread over several years in order to mitigate impacts on departments' operating budgets. The decrease of \$1,102,000 (6.1%) between the FY10 Approved and FY10 Adopted Budgets is due primarily to an anticipated decrease 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

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

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

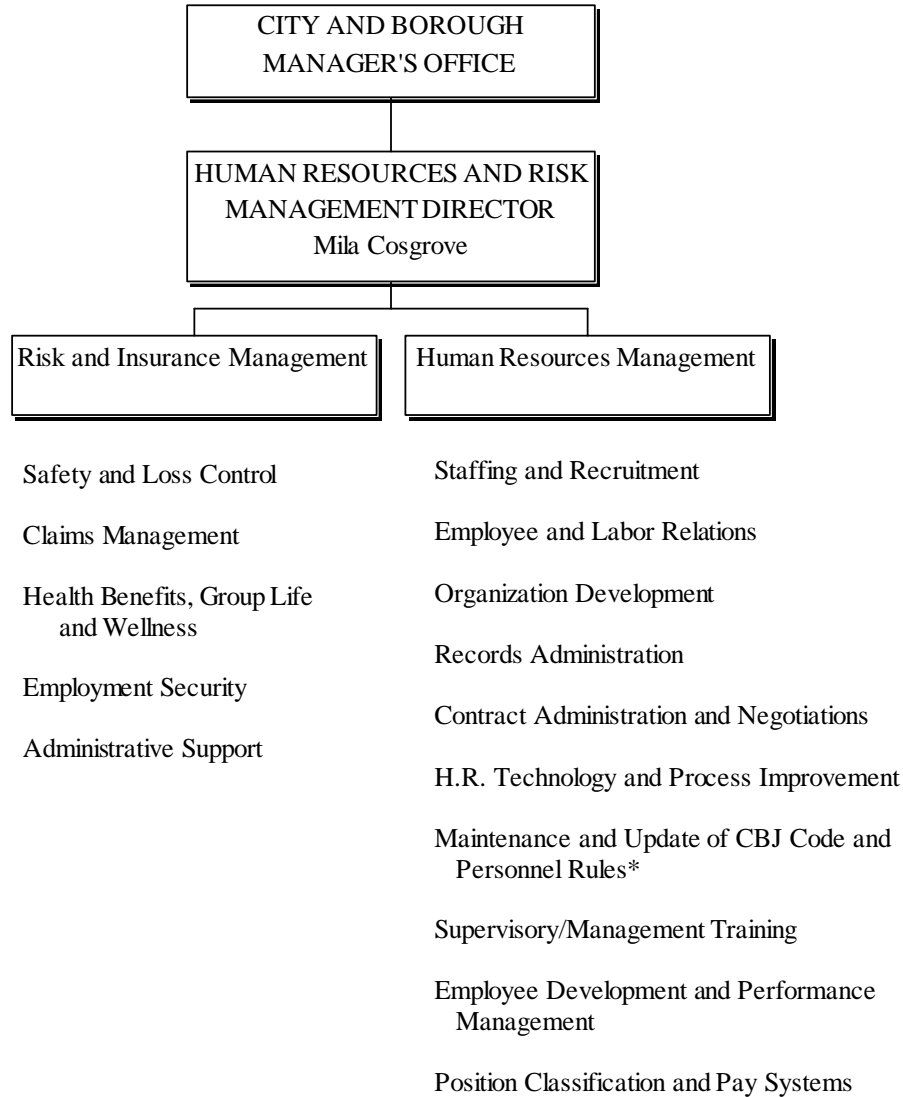
**Services provided to:** CBJ and BRH

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

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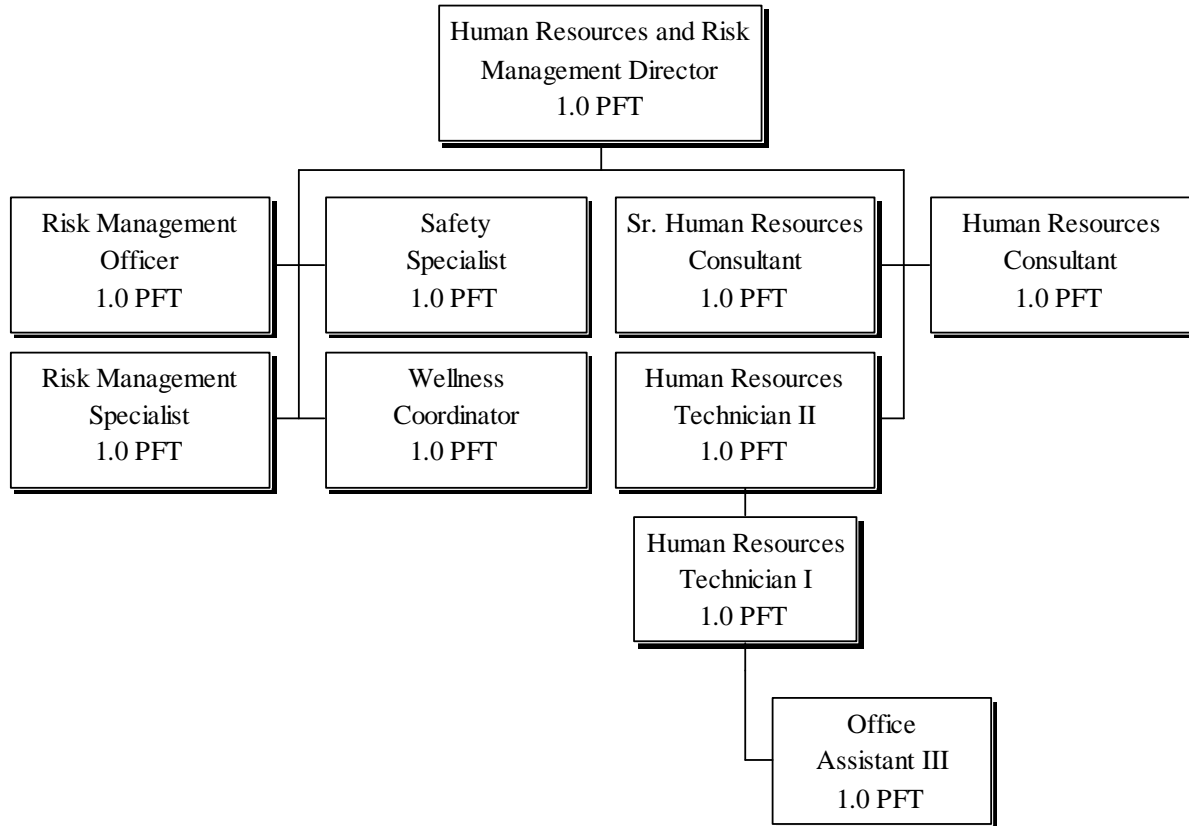
## FUNCTIONAL ORGANIZATION CHART



\*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

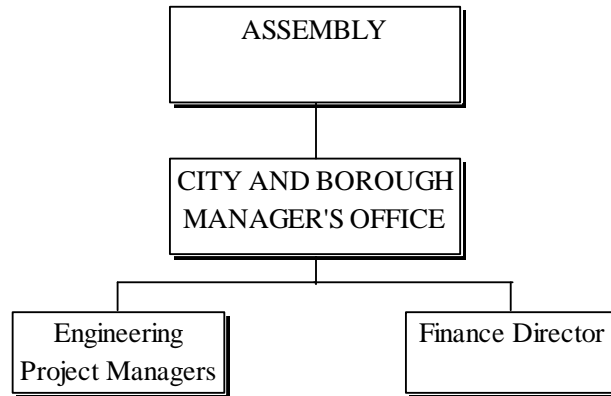
	FY09 Amended		FY10 Approved		FY10 Adopted	
	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &amp;</u> <u>Benefits</u> <u>Budget</u>
<b>CLASS TITLE:</b>						
Human Resources Director	0.20	\$ 22,100	0.20	\$ 22,100	0.20	\$ 22,000
Risk Management Officer	1.00	79,100	1.00	79,500	1.00	88,200
Safety Specialist	1.00	54,300	1.00	56,200	1.00	61,200
Wellness Program Coordinator	1.00	52,300	1.00	54,100	1.00	59,400
Risk Management Specialist	1.00	52,700	1.00	54,400	1.00	59,400
Human Resources Technician	0.50	22,600	0.50	23,400	0.50	22,600
Human Resources Assistant	0.50	20,200	0.50	20,900	0.50	22,900
Office Assistant III	0.50	14,600	0.50	15,000	0.50	15,900
Benefits	-	183,900	-	194,000	-	192,100
<b>Total Budget</b>	<b><u>5.70</u></b>	<b><u>\$ 501,800</u></b>	<b><u>5.70</u></b>	<b><u>\$ 519,600</u></b>	<b><u>5.70</u></b>	<b><u>\$ 543,700</u></b>

# **SPECIAL ASSESSMENTS**



# SPECIAL ASSESSMENT FUNDS – L.I.D.

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Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.



# NOTES

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## SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

### SPECIAL ASSESSMENTS

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 115,600	122,300	115,600	125,300	159,100
Commodities and Services	26,300	39,800	39,600	40,100	40,900
Capital Outlay	22,200	41,000	17,700	41,000	41,000
Debt Service:					
#82 Auke Lake Sewer Ext.	23,500	23,100	23,100	-	-
Support to:					
General Fund	23,600	40,000	32,900	25,300	15,700
Capital Transit	-	-	-	-	30,000
Wastewater	-	2,000	2,000	50,000	50,000
Capital Projects	-	124,200	-	700	-
<b>Total Expenditures</b>	<b>211,200</b>	<b>392,400</b>	<b>230,900</b>	<b>282,400</b>	<b>336,700</b>
<b>FUNDING SOURCES:</b>					
Assessment Payments	121,200	79,200	87,600	67,600	65,300
Square Foot Add-on Fees	178,400	165,000	85,000	165,000	90,000
Penalties and Interest	23,000	28,600	33,600	20,700	20,000
Support from General Fund	-	-	-	-	12,300
Fund Balance (To) From	(111,400)	119,600	24,700	29,100	149,100
<b>Total Funding Sources</b>	<b>\$ 211,200</b>	<b>392,400</b>	<b>230,900</b>	<b>282,400</b>	<b>336,700</b>
<b>FUND BALANCE</b>	<b>\$ 637,700</b>	<b>518,100</b>	<b>613,000</b>	<b>583,900</b>	<b>463,900</b>

# SPECIAL ASSESSMENT FUNDS – L.I.D.

## ASSESSMENT REVENUE

	FY10 Approved		FY10 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
<b>LIDS:</b>				
#85 Belleview	\$ 5,700	800	5,700	800
#86 N Douglas Sewer	23,700	4,400	22,000	4,100
#87 Great Western Street Paving	2,300	400	2,300	400
#89 Lemon Creek Industrial	16,500	4,800	16,500	4,800
#92 Greenwood Ave Paving	19,000	10,000	18,400	9,600
#101 Fee in Lieu Parking Program	400	300	400	300
<b>Total</b>	<b>67,600</b>	<b>20,700</b>	<b>65,300</b>	<b>20,000</b>
<b>FEES:</b>				
Water & Sewer Connect Add-On	165,000	-	90,000	-
<b>Total</b>	<b>\$ 165,000</b>	<b>-</b>	<b>90,000</b>	<b>-</b>

# DEBT SERVICE FUNDS

## THIS SECTION INCLUDES:

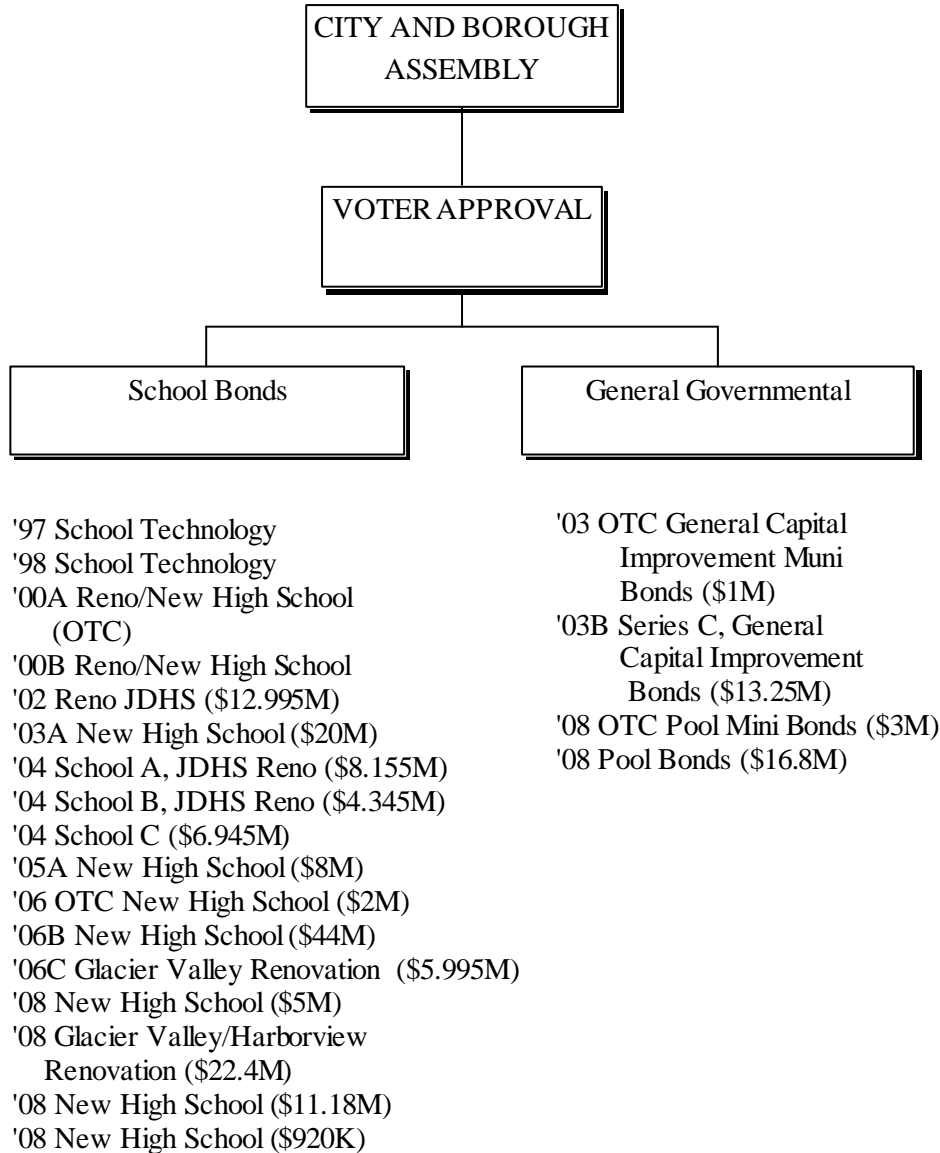
Debt Service  
Port Debt Service



# DEBT SERVICE FUND

## GENERAL OBLIGATION BONDS

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# NOTES

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# DEBT SERVICE FUND

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## AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY10 (calendar year 2009) projected areawide assessment is \$3.89 billion. Therefore, bond indebtedness should not exceed \$194.9 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.

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. The CBJ received \$8.56M in FY08 and is projected to receive \$11.4M in FY09 and \$12.4M in FY10 in State School Construction Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued debt in the amount of \$1.68M for Dzantik'I Heeni Middle School's covered play area and debt in the amount of \$19.138M for the new Valley Swimming Pool.

## Budgeting and Accounting for Debt Service

All general obligation bond debt service 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>FY09 Amended Budget</u></i>	<i><u>FY10 Approved Budget</u></i>	<i><u>FY10 Adopted Budget</u></i>
Debt Service Fund:			
School Improvement Bonds	\$14,479,200	14,010,700	16,833,700
Building Bonds	<u>4,064,700</u>	<u>5,812,400</u>	<u>3,124,200</u>
Total Debt Service Fund	<u>18,543,900</u>	<u>19,823,100</u>	<u>19,957,900</u>
Enterprise Funds:			
Harbor	691,900	753,100	752,600
Sewer	524,700	519,100	559,500
Water	319,500	314,100	314,100
Hospital	<u>2,462,600</u>	<u>2,462,600</u>	<u>2,462,600</u>
Total Enterprise Fund Debt	<u>3,998,700</u>	<u>4,048,900</u>	<u>4,088,800</u>
Total Debt Service Obligation	<u><b>\$22,542,600</b></u>	<u><b>23,872,000</b></u>	<u><b>24,046,700</b></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”). The breakdown of general obligation debt service between principal and interest can be found on the “Principal and Interest Split” page. 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 \$3.96M (or 28.3%) in FY09, compared to FY08. This increase can be attributed to the issuance of \$40.16M of new debt (\$17.1M for the new Thunder Mountain High School’s auditorium, turf field, running track and furniture, \$22.4M for the Harborview and Glacier Valley Elementary School renovations and \$662K for a portion of the Valley Swimming Pool). An increase of \$1.99M (or 11%) is expected in FY10, due to the remaining \$19.138M for the Valley Swimming Pool and \$1.68M for the Dzantik’I Heeni Middle School covered play area. expected to be issued with repayment to begin in FY10.

# DEBT SERVICE FUND

## COMPARATIVES

		FY09		FY10	
	FY08 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
<b>EXPENDITURES:</b>					
GO School Bonds:					
'97 School Tech Bonds	\$ 209,200	-	-	-	-
'98 School Tech Bonds	288,500	501,600	501,000	600	-
'00A New High School (OTC)	20,300	19,700	19,700	29,100	29,100
'00B School Bonds	1,244,200	1,235,600	1,235,600	1,238,300	1,238,300
'02 GO School Bond	1,228,200	1,217,900	1,217,900	1,216,500	1,216,500
'03A New High School	1,929,000	1,933,100	1,933,100	1,942,600	1,942,600
'04A School (\$8.155M)	965,000	964,900	964,900	962,300	962,300
'04B School (\$4.345M)	538,900	536,900	536,900	539,000	539,000
'04C GO School (\$6.945M)	814,400	812,600	812,600	818,500	818,500
'05A GO School (\$8M)	745,100	739,600	739,600	738,900	738,900
'06 OTC GO School	354,400	162,700	162,700	177,900	177,900
'06B GO School (\$44M)	3,648,200	3,846,600	3,846,600	3,842,700	3,842,700
'06C GO School (\$5.995M)	717,400	722,500	722,500	721,700	721,700
'08A GO School (\$27.4M of 36.695M)	-	636,500	2,881,200	635,500	3,223,500
'08A School (\$9.295M)	-	1,060,500	977,500	1,059,500	1,093,900
'08B School (\$2.805M)	-	88,500	258,400	87,600	288,800
<b>Total School Debt</b>	<b>12,702,800</b>	<b>14,479,200</b>	<b>16,810,200</b>	<b>14,010,700</b>	<b>16,833,700</b>
GO Building Bonds:					
'03 OTC GO CIP Bonds	291,800	138,300	138,300	89,300	89,300
'03 B GO CIP Bonds	1,008,000	1,004,100	1,004,100	1,004,600	1,004,600
'08C OTC GO Pool (\$662K) Bonds	-	2,850,500	14,600	2,845,400	28,300
'09 OTC GO Pool (\$19.138M) Bonds	-	71,800	-	281,300	1,788,700
'09 GO Pool (\$1.68M) Bonds	-	-	-	1,591,800	213,300
<b>Total Building Debt</b>	<b>1,299,800</b>	<b>4,064,700</b>	<b>1,157,000</b>	<b>5,812,400</b>	<b>3,124,200</b>
<b>Total Areawide Debt</b>	<b>14,002,600</b>	<b>18,543,900</b>	<b>17,967,200</b>	<b>19,823,100</b>	<b>19,957,900</b>
<b>FUNDING SOURCES:</b>					
Interest Income	190,200	285,500	510,700	246,400	234,400
Support From:					
Sales Tax	3,148,500	560,000	560,000	800,000	720,000
General Fund	12,791,300	16,619,700	16,619,700	17,931,500	17,581,400
Fund Balance (To) From	(2,127,400)	1,078,700	276,800	845,200	1,422,100
<b>Total Funding Sources</b>	<b>\$ 14,002,600</b>	<b>18,543,900</b>	<b>17,967,200</b>	<b>19,823,100</b>	<b>19,957,900</b>
<b>FUND BALANCE RESERVE</b>	<b>\$ 7,794,500</b>	<b>6,989,400</b>	<b>6,924,000</b>	<b>6,082,700</b>	<b>6,061,800</b>
<b>AVAILABLE FUND BALANCE</b>	<b>\$ 371,100</b>	<b>97,500</b>	<b>964,800</b>	<b>960,900</b>	<b>404,900</b>

# DEBT SERVICE FUND

## PRINCIPAL AND INTEREST SPLIT

	FY10 Approved		FY10 Adopted	
	Principal	Interest	Principal	Interest
<b>EXPENDITURES:</b>				
GO School Bonds:				
'98 School Tech Bonds	\$ -	600	-	-
'00A New High School (OTC)	20,000	9,100	20,000	9,100
'00B School Bonds	1,100,000	138,300	1,100,000	138,300
'02 GO School Bond	845,000	371,500	845,000	371,500
'03A New High School	1,320,000	622,600	1,320,000	622,600
'04A Sch (\$8.155M)	795,000	167,300	795,000	167,300
'04B Sch (\$4.345M)	425,000	114,000	425,000	114,000
'04C GO Sch (\$6.945M)	675,000	143,500	675,000	143,500
'05A GO Sch (\$8M)	500,000	238,900	500,000	238,900
'06 OTC GO School	117,000	60,900	117,000	60,900
'06B GO Sch (\$44M)	2,265,000	1,577,700	2,265,000	1,577,700
'06C GO Sch (\$5.995M)	530,000	191,700	530,000	191,700
'08A GO Sch (\$27.4M of 36.695M)	423,600	211,900	2,143,000	1,080,500
'08A GO Sch (\$9.295M)	553,000	506,500	727,000	366,900
'08B GO Sch (\$2.805MK)	45,500	42,100	130,000	158,800
<b>Total School Debt</b>	<b>9,614,100</b>	<b>4,396,600</b>	<b>11,592,000</b>	<b>5,241,700</b>
GO Building Bonds:				
'03 OTC GO CIP Bonds	60,000	29,300	60,000	29,300
'03B GO CIP Bonds	530,000	474,600	530,000	474,600
'08C OTC GO Pool (\$662K) Bonds	1,897,900	947,500	-	28,300
'09 OTC GO Pool (\$19.138M) Bonds	141,700	139,600	917,400	871,300
'09 GO Pool (\$1.68M) Bonds	793,300	798,500	136,400	76,900
<b>Total Building Debt</b>	<b>3,422,900</b>	<b>2,389,500</b>	<b>1,643,800</b>	<b>1,480,400</b>
<b>Total Areawide Debt</b>	<b>\$ 13,037,000</b>	<b>6,786,100</b>	<b>13,235,800</b>	<b>6,722,100</b>

# 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 2, 2001	12,995,900
'03A New High School	October 2, 2001	46,904,100
'04A School	June 3, 2003	12,500,000
'04B School	June 3, 2003	12,500,000
'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

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PROJECT DESCRIPTIONS	AMOUNT ISSUED
Acquire and installation of district wide technology improvement.	\$ 527,000
Acquire and installation of district wide technology improvement.	3,383,000
Renovations to the existing high school and construction of a new high school at Dimond Park	657,000
Renovations to the existing high school and construction of a new high school at Dimond Park	2,313,000
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
Renovations to the existing high school and construction of a new high	20,000,000
Additional bonding for the renovation of the existing high school	8,155,000
Additional bonding for the renovation of the existing high school	4,345,000
Floyd Dryden renovation phase II and Harborview plumbing piping replacement projects	6,945,000
Construction of the new Thunder Mountain High School	8,000,000
Construction of the new Thunder Mountain High School	1,940,000
Construction of the new Thunder Mountain High School	44,060,000
Repairing and renovation of the Glacier Valley Elementary School	5,995,000
Running track and turf field at Thunder Mountain High School	5,000,000
Glacier Valley and Harborview Elementary Schools renovation	22,400,000
Additional costs to complete the Thunder Mountain High School and finish the auditorium	11,180,000
Additional funding to equip the Thunder Mountain High School	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	662,000
Construction of a new swimming facility at Dimond Park	-

# NOTES

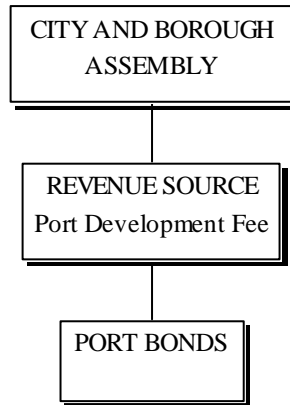
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# PORT DEBT SERVICE FUND

## PORT REVENUE BONDS

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'03A Port Revenue Bonds



# PORT DEBT SERVICE FUND

## PORT REVENUE BONDS

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### Authority

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly 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.

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### COMPARATIVES

	FY08 Actuals	FY09		FY10 Approved Budget	FY10 Adopted Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Support to Port Development Fund	2,300	-	-	-	-
<b>Total Areawide Debt</b>	<b>2,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES:</b>					
Fund Balance (To) From	2,300	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 2,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# DEFINITIONS OF FUNDS



# DEFINITIONS OF FUNDS

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## Governmental Funds

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

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, Management Information Systems and 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

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- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.
- 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.
- Sustainability Fund – This fund is used to provide a source of funding primarily for the capitalization of energy conservation projects and to educate residents on the importance of energy conservation.

*Capital Projects Funds* - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Debt Service and Port Debt Service Funds* - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds accounted for in this section include-

- School Bonds
- Building Bonds
- Street Bonds
- Property Purchase Agreements

# DEFINITIONS OF FUNDS

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

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

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

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

## Proprietary Funds

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

- Bartlett Regional Hospital - This fund was established to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund was established to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund was established to account for the activities of the CBJ's wastewater treatment operations. The sewer utility provides for wastewater treatment facilities for most of the populated roaded areas. The sewer utility is financially self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbors - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund was established to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.
- Waste Management - This fund was established to account for the collection and disposal of hazardous waste not accepted at the landfill.

# DEFINITIONS OF FUNDS

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

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

## **Fiduciary Funds**

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

# GLOSSARY





# GLOSSARY

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

# GLOSSARY

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

**GAAP** Generally Accepted Accounting Principles.

# GLOSSARY

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

# GLOSSARY

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

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

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

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

## **Intergovernmental Revenues**

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

## **Internal Control**

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

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

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

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

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

## **Lease-Purchase Agreements**

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

## **Maintenance**

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

# GLOSSARY

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

# GLOSSARY

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



# NOTES

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This page has been left for notes.