

City and Borough of Juneau

JUNEAU

Biennial Budget

Adopted Fiscal Year 2011

Approved Fiscal Year 2012

Year 1 of the FY11/12 Biennial Budget

Adopted May 19, 2010

BIENNIAL BUDGET
ADOPTED FISCAL YEAR FY11
APPROVED FISCAL YEAR FY12
YEAR 1 OF THE FY11/FY12 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Bruce Botelho
Mayor

David Stone, *Chair*
Assembly Finance Committee

Jonathan Anderson
Assembly Member

Randy Wanamaker
Assembly Member

Merrill Sanford
Assembly Member

Ruth Danner
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

Pt. Coke

City & Borough of Juneau Boundary



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COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

| | |
|--|--------------------|
| Date of incorporation Home Charter | July 1, 1970 |
| Form of government | Mayor and Assembly |
| Area..... | 3,248 square miles |
| Population | 30,711 |

Employment and Economy

| | |
|--------------------------------|--------|
| Public sector employment..... | 7,253 |
| Private sector employment..... | 10,902 |
| Unemployment | 7.3% |

Gross Business Sales by category (in thousands of dollars)

| | |
|----------------------------------|------------|
| Real estate | \$ 61,486 |
| Contractors..... | \$ 285,409 |
| Liquor and restaurant | \$ 106,427 |
| Retail sales – general | \$ 217,030 |
| Foods..... | \$ 168,246 |
| Transportation and freight | \$ 159,228 |
| Professional services..... | \$ 234,783 |
| Retail sales – specialized | \$ 151,687 |
| Automotive | \$ 86,602 |
| Other | \$ 533,202 |

Major Employers (top ten by number of employees):

| | |
|---------------------------------------|-------|
| State of Alaska | 4,210 |
| Federal Government | 837 |
| Juneau School District | 669 |
| City and Borough of Juneau | 527 |
| University of Alaska Southeast..... | 438 |
| Bartlett Regional Hospital | 368 |
| 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 | 38 |
| Catch-basins..... | 2,093 |
| Miles of drainage ditches | 70 |
| Street signs | 1,981 |
| Streetlights | 1,175 |

Water Services

| | |
|----------------------------|-------|
| Consumers | 9,491 |
| Miles of water mains | 179 |
| Fire hydrants | 1,300 |
| Wells | 5 |
| Reservoirs | 9 |
| Pump stations..... | 9 |

COMMUNITY PROFILE

Sewer Services

| | |
|--|---------------|
| Consumers | 8,378 |
| Miles of sanitary sewer | 129 |
| Lift stations | 41 |
| Wastewater treatment plants | 3 |
| Average yearly gallonage treated | 1,267 million |

Fire Protection

| | |
|------------------------------|----|
| Stations | 5 |
| Firefighters | 33 |
| Volunteer firefighters | 89 |

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, 2009.

FY11 and FY12 BIENNIAL BUDGET SCHEDULE

| | |
|---------------------------|---|
| November 2009 | Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared. |
| December 2009 | Budget preparation instructions delivered to departments and they prepared their operating budget requests. |
| February 2010 | Departmental budget requests were submitted to the Manager's Office. As requests were submitted, they were reviewed by Finance Department staff for accuracy and reasonableness. |
| February and March | Budget meetings are held on an as-needed basis between the Manager's Office and each department, if necessary, to discuss and review the departmental request. |
| March 31 | The date the School District submitted their proposed FY11 budget to the Assembly. |
| April 05 | The date the FY11 budget ordinances are introduced. |
| April 07 | The date the Manager's FY11 and FY12 Proposed Operating Budget was delivered to the Assembly. |
| April 07 to May 12 | 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. |
| April 26 | Regular Assembly Meeting: Public hearings on the proposed FY11 budget ordinances and adoption of the School District budget. |
| May 19 | The date the Assembly adopted the FY11 operating budget, FY11 capital improvement program budget and 2010 property tax mill levy. The City Charter states adoption must occur no later than June 15. |
| June 01 | The date, by which, the Assessor is required to certify the 2010 real and personal property assessments. |
| July 01 | Property tax statements mailed. |
| July 01 to June 30 | July 01, 2010 to June 30, 2011 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 FY11 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number. |
| September 30 | The due date for the payment of real and business personal property tax assessments. |

BUDGET PHILOSOPHY

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

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

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

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

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City and Borough of Juneau
Alaska**

For the Biennium Beginning

July 1, 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
- Affordable Housing

- 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

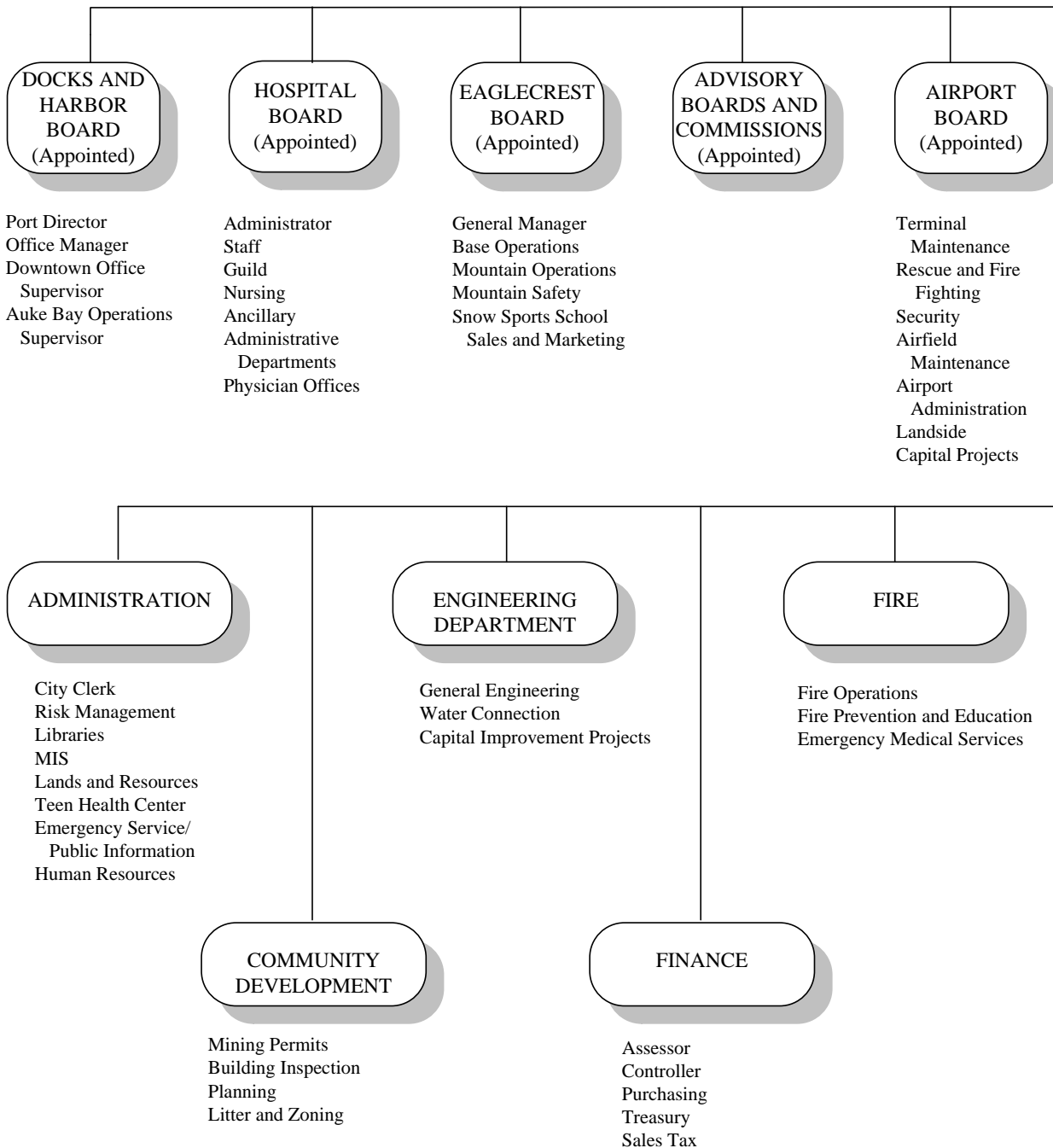
Note 1: Although Capital Transit is not considered a major fund, it receives over 65% of its operational funding from the Roaded Service Area, a major fund.

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.

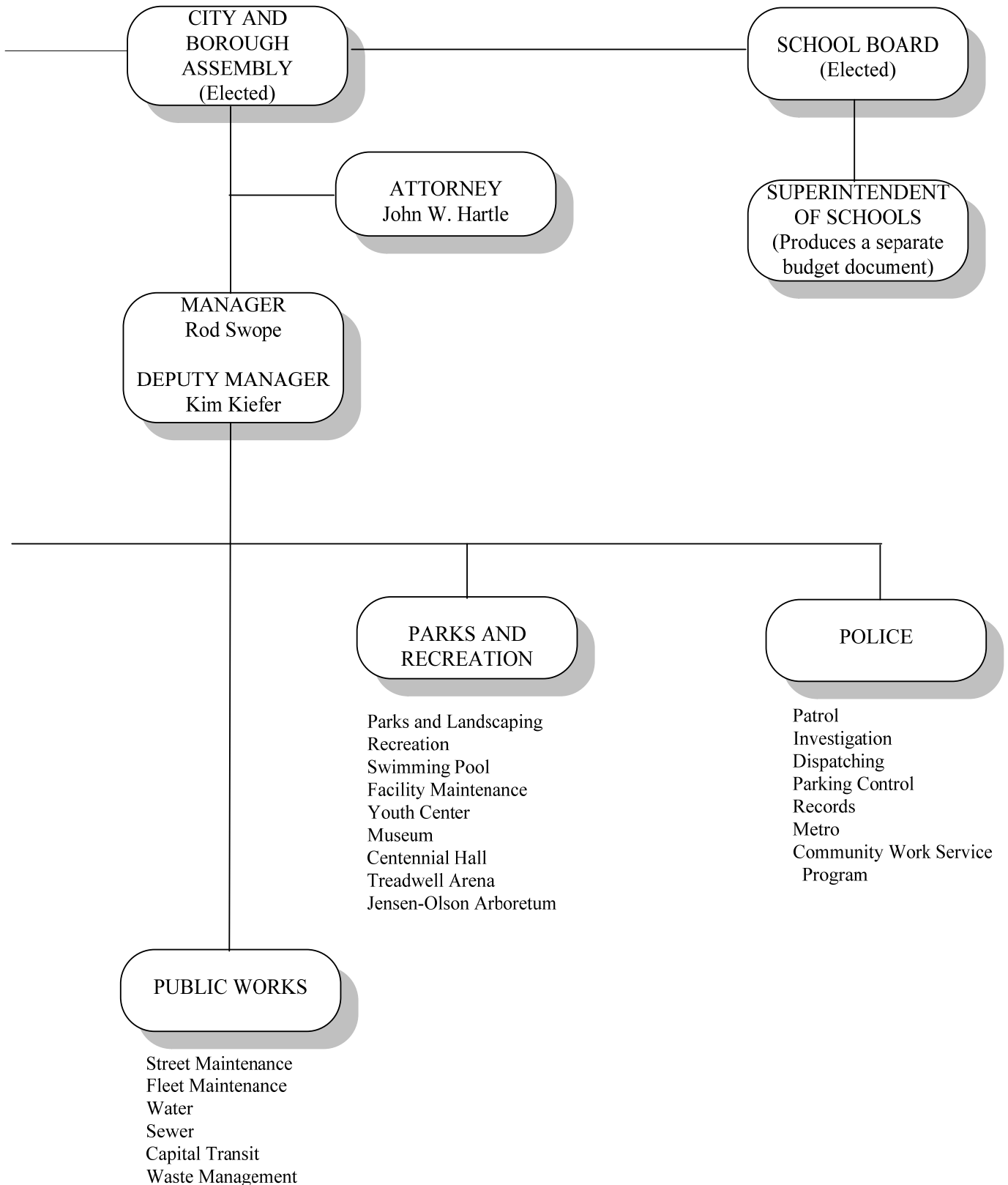
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

Overview

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 FY09 Actuals, FY10 Amended Budget, FY10 Projected Actuals, FY11 Adopted Budget and FY12 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY11 & FY12 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.

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY11 and a listing of existing projects.

General Governmental Funds

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Roaded Service Area and Fire Service Area). The departments within these are funded primarily with property and general sales taxes.

Mayor and Assembly through Debt Service Fund

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.



August 10, 2010

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 adopted FY11 and approved FY12 (Biennial) budgets, as required by the Charter. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY11) and approves, in concept, the second year's budget (FY12). The conceptually approved FY12 budget will be brought back before the Assembly next spring for review and consideration of any adjustments or changes that may be needed.

More than a year ago, as the national economic situation began to worsen, I imposed belt tightening measures to position Juneau to weather any long-term recession. These measures included restrictions on travel, training, hiring, purchasing and spending. In May of last year, the Assembly adopted the budget for the FY10 that began on July 1, 2009. That budget reflected our best judgment on the state of the local economy. For example, we anticipated a downturn in revenues from sales tax due to a projected weak tourism season as well as a reduction in local spending.

Unfortunately, the third and fourth quarter sales tax returns (for July 1-September 30 and October 1-December 31, respectively) were even worse than we had projected. Combining our original projections with our Finance Department's adjusted calculations, we faced an \$8.8 million gap for the two fiscal years beginning July 1, 2010. Lower than expected sales tax returns, coupled with major drops in investment income, flat property values and an announcement of cruise ships being redeployed out of the Alaska market led me to conclude that we needed to take aggressive measures to avoid the crisis that has beset thousands of local governments around the country including Alaska.

In addition to the budget reduction measures already implemented, we identified an additional \$4.7 million in reductions to the city's operating budget. In lieu of employee layoffs, the Assembly approved the use of \$2.0 million in new tobacco excise tax and \$2.1 million from the sales tax budget reserve to address the remaining \$4.1 million shortfall.

ADDITIONAL REVENUES

Up through FY09, the CBJ was relatively sheltered from much of the impact of the world's economic recession. 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 three major sources. These three sources (property assessments and taxation, sales tax and Central Treasury investment earnings) are all being impacted by the 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 have experienced some impacts over the past 24 months. Between calendar 2008 (FY09) and calendar 2009 (FY10) our total property values declined by approximately 1%. Between 2009 (FY10) and 2010 (FY11) property values rebounded to offset most of the previous year's reduction, however, the growth was almost solely due to an increase in business personal property from the Kensington and Greens Creek mines. In total, our real property value growth has been relatively flat for the last two years (-0.4%). This flat growth, when compared to many of the communities in the lower 48, places us in an enviable position.

We are anticipating some growth in both residential and new commercial construction. On June 24, 2010 the Kensington mine moved from construction into production. This will have a major long-term impact on Juneau's economy. There are several housing developments and subdivisions planned or underway. For the 2011 assessments (FY12 budget), we are expecting overall property values (residential, commercial and new construction) to grow by approximately 2.8%.

Our sales tax revenue growth has been hit very hard over the last 21 months by the recession. It has had a significant impact on our year-round economy, but an even larger impact on our tourism sector. Approximately 80% to 82% of our sales tax revenue comes from year-round activity and 18% to 20% from summer tourism. From 2000 through 2005 we experienced sales tax growth in the range of 2% to 3%. In the summer of 2006, we started experiencing growth rates in the range of 5+ percent. When preparing our FY09 and FY10 Biennial Budget, we projected that our sales tax growth rates would continue to increase at approximately 4.5%. This stronger growth rate held through the 3rd calendar quarter of 2008 (the first quarter of FY09) at which time the recession starting impacting our economy. Our FY09 actual sales tax grow rate turned out to be 2.3% and we are now anticipating that our FY10 revenues will drop from 4.5% down to a negative 5% (a 9.5% swing). By FY11 and FY12, we are expecting to see some recovery (+3%), however, these reduced growth rates mean that our FY11 and FY12 projections are more than 12% below where we would have been had our growth rate continued at 4.5%. These reductions have significant impacts on both our general governmental operations and capital projects funded from sales tax revenues.

Our Central Treasury investment earnings vary with market conditions. The CBJ has adopted sophisticated investment codes 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. These drops in investment earnings will result in material reductions in funds available to support our general governmental operations.

On a positive note, the economic stimulus bill passed by the President and Congress in 2008 has provided funding for two Federal programs which will help fund our operations through FY12. There are increases in funding for the Federal Payment In Lieu of Taxes (PILT) program and a temporary reinstatement of the Secure Rural Schools 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. The reinstatement of the Secure Rural Schools Act for the periods 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.

CITY MANAGER'S BUDGET MESSAGE

| <u>Funding Sources</u> | <u>FY10 Change from FY08</u> | <u>FY11 Change from FY08</u> |
|---|------------------------------|------------------------------|
| Revenues: | | |
| State Revenues Sharing (exc. debt reimb.) | \$ 393,000 | \$ 393,000 |
| Federal PILT | 604,000 | 767,000 |
| Property Tax (excluding debt) | 603,000 | 982,000 |
| Sales Tax Current Year (total revenue) | (2,631,000) | (1,356,000) |
| Interest Income (general fund) | <u>(3,802,000)</u> | <u>(3,894,000)</u> |
| Change in Major Revenue Sources | \$ (4,833,000) | \$ (3,108,000) |

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

ADDITIONAL EXPENSES

As can be expected, we are projecting additional costs for our FY11 and FY12 operations. These cost increases include wage rates (bargained increases), employee benefits (health care) and inflationary adjustments in commodities and services (includes electricity, vehicle fuels and heating oils). However, most of these anticipated increases have been offset with budget reduction measures either already implemented or as additional measures proposed in this budget. As noted in the opening section of this Message, we identified an additional \$4.7 million in reductions to the city's operating budget that are included in the FY11 and FY12 Biennial Budget.

A notable positive budgetary impact started in FY09 with the decision by the legislature to adopt SB125. SB125 permanently set the employer retirement system contribution rates at a maximum of 22%. Prior to FY09, the City and Borough of Juneau had, along with other Alaskan communities, struggled 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 resulted in our PERS employer contribution rate being stabilized for budget years FY09 and beyond at a maximum rate of 22%.

MILL LEVIES AND DEBT SERVICE

The City and Borough of Juneau's property tax mill levies consist of two parts; the general operating and debt service mill levies. The debt service mill levy is used to pay for voter approved general obligation bond issues. The FY11 and FY12 biennial budget includes no proposed changes in the total operating mill levy; however, it does include decreases in the debt service mill levies. The decreases are due to an unanticipated fund balance carryover from FY10 applied to FY11 and FY12. The fund balance carryover was due to timing differences between the anticipated issuance date of general obligation debt (budget) and the project schedule for the Dimond Park Aquatic Center combined with much better than anticipated bond debt service costs.

CITY MANAGER'S BUDGET MESSAGE

In calendar years 2007, 2008 and 2009, voters approved several general obligation bonds. We have scheduled the issuance of these bonds to minimize the impact on the mill levy, however an increase will be required starting in FY13. The general obligation bond authorizations approved include –

- \$22.4 million for Glacier Valley and Harborview Elementary Schools (funded with sales tax),
- \$19.8 million for the Dimond Park Swimming Pool construction,
- \$1.68 million for the Dzantik'i Heeni Middle School covered play area and
- \$11.8 million for the Gastineau Elementary School renovations.

| Debt Service (dollars): | <u>FY10</u> | <u>FY11</u> | <u>FY12</u> |
|---|---------------------------|---------------------------|---------------------------|
| General Obligation Debt Service (Gen'l Gov) | \$18,601,800 | \$21,068,200 | \$20,952,400 |
| State School Construction Reimbursement | <u>11,784,800</u> | <u>12,746,200</u> | <u>12,637,800</u> |
| Tax Supported Debt Service | <u>\$6,817,000</u> | <u>\$8,322,500</u> | <u>\$8,314,600</u> |
| Debt Service (Mill Levy): | | | |
| Total Mill Levy Required (all sources) | 1.73 | 2.10 | 2.04 |
| Funded with Sales Taxes | (0.33) | (0.39) | (0.35) |
| Fund Balance Carryover | - | (0.41) | (0.44) |
| Investment Earnings | <u>(0.06)</u> | <u>(0.05)</u> | <u>(0.04)</u> |
| Property Tax Levy | <u>1.34</u> | <u>1.25</u> | <u>1.30</u> |

SUMMARY

Financially, the City and Borough of Juneau is in very good shape. We are projecting to have \$7.1 million in our sales tax budget reserve at the end of FY12 and we have increased our Emergency Reserve account from \$3.0 million to \$4.0 million. 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 Revenue Sharing Program established by the State to assist local municipalities for future years. Our tax base is stable and our population is remaining fairly constant. We are making prudent and fiscally responsible decisions now that will serve us well in the days ahead.

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

Respectfully submitted,



Rod Swope
City and Borough Manager

BUDGET HISTORY AND OVERVIEW

BUDGET HISTORY

The City and Borough of Juneau economy is partially isolated from that of the lower 48 states. Our largest employers are the state and federal governments. Their operating budgets do not directly follow the private sector economy. For example, the State's budget is based on oil revenues and the output from North Slope oil production. Oil prices may or may not follow the world or national economic trends. However we are not totally isolated from the current economic recession. While the current economic recession started in early 2008, it was not until our FY09 year (July 2008 – June 2009) that the City and Borough of Juneau started to see impacts. While we have been impacted by the recession, the impacts are much less significant than those being experienced in the lower 48.

The CBJ's relies heavily on a combination of major revenue sources to fund operations. These include-

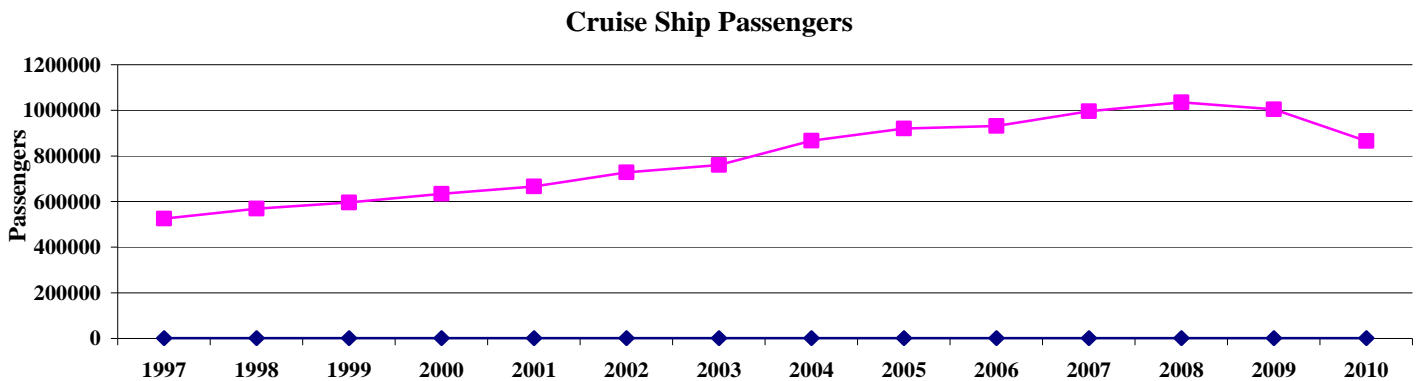
- Property Tax,
- Sales Tax,
- Investment Income, and
- State and Federal Revenue Sharing

The current economic recession has materially impact two of these revenue sources, sale tax revenues and investment earning. Both of these revenue sources are down significantly. The sales taxes are down due to a weakening consumer confidence and a material drop in cruise ship tourism. Investment earnings are down due to the record low interest rates which has impacted everyone. While we are being impacted by the economic recession we are also some economic improvements. Oil prices are staying high which is helping the State government, our largest employer, balance their budget and we are seeing some economic growth in the local mining industry.

Over the year the CBJ has experienced both positive and negative economic issues. Much of the slowing in our economic growth can be attributed to the State's financial situation. As previously noted, the CBJ rely heavily on state government employment for our economic base. State employment comprises approximately one quarter (23.9%, based on 2008 Alaska Department of Labor information) of the City's total employment. The Governor and the State Legislature have struggled with developing an acceptable long-range economic plan that will meet the State's future financial needs. The State operated in a deficit position for a number of years and at one point projected they would exhaust the Constitutional Budget Reserve's (CBR) surplus within three years. The recent surge in oil prices has significantly extended the CBR exhaustion date and relieved the State of any immediate funding shortfalls. In responding to the current budgetary funding improvements, the Governor and the Legislature have increased funding support for education and local government general operations. The State has been working to put in place an agreement to construct a gas pipeline. This will no doubt result in a significant increase in state revenues. However, it will take a number of years to get the gas pipeline in place. A financial concern is the continued reduction in the oil being pumped through the existing oil pipeline. These reductions are projected to continue and at some point in the near future, unless other revenues sources come on line, production will drop and the state will again be facing budgetary shortfalls.

Offsetting the past decade or more of negative economic pressures from the State's budget problems, has been a very strong growth in tourism. Up until 2009, Juneau has experienced significant growth in cruise ship passenger visits. The total numbers of cruise ship passengers visits were exceeding 1 million before the current economic recession. Total cruise ship passenger visits in 2010 are expected to drop by 16% from the 2008 high. However the outlook for tourism appears to be positive. We are already projecting that tourism will begin growing again by 2011.

BUDGET HISTORY AND OVERVIEW



Juneau also continues to benefit from large-scale mining. Mining was Juneau's first basic industry and the backbone of the local economy until World War II. The largest operating mine in the Juneau area, Greens Creek, is located on Admiralty Island, 18 miles west of downtown Juneau, and within the CBJ boundaries. Currently the Greens Creek Mine employs approximately 260 individuals. Based on Greens Creek's published information, the mine life should extend, at minimum, until the 2020's. Juneau has another large-scale mine project just going into production, the Kensington Gold Project. The Kensington Gold Project is located 45 miles north of Juneau and inside the CBJ borough boundaries. The mine facility is working to finalize permitting. The Kensington mine developer, Coeur Alaska, will permanently employ approximately 225. The mine will produce some 2,000 tons of ore per day for at least 10 years.

MAJOR REVENUE TRENDS

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

The CBJ is required by state law to assess real property at its full and true (market) value. Property assessments grew, on average, from FY90 (calendar 1989 assessments) through FY97 (calendar 1996 assessments) at a rate of 6% to 10% per year. This growth was due to a combination of property value recoveries from the late 1980's, increased demand and new construction. After FY97 (calendar 1996 assessments) the growth in property assessments dropped dramatically. This was due to a significant slowdown in new construction and a flattening in property value growth. During 2004 and 2005, we have seen some significant increases in property values. Much of this value growth can be attributed to record low interest rates that increased the demand for housing. Demand increases pushed home values (supply-demand) and spurred the construction of new homes and home improvements. Assessed value growth started slowing in 2008 with on coming of the world economic recession. Home sales and prices started to decline in response to a drop in consumer uncertainty and confidence. For calendar 2009, we saw our first drop, just over 1%, in total assessed values. For calendar year 2010 (FY11), we are expecting property values to continue a slow but positive growth. The Assessor is projecting that our real property assessed value will grow in calendar year 2010 (for our 2011 assessments) by approximately 3%.

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

BUDGET HISTORY AND OVERVIEW

Sales tax revenues grew from FY90 through FY96 and into early FY97 at a rate between 5% and 9% per year. In the spring of 1997, we started to experience a significant flattening in our sales tax growth rate. Between FY98 and FY03, the summer sales tax growth rate dropped to between 2% and 4% and winter was flat to slightly negative. The summer quarter growth has been largely supported by increases in tourism. In FY06, we started experiencing unexpected growth in our sales tax revenues. The increase in sales tax (starting in the summer 2005) is attributed to –

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

At that time we were projecting that sales tax growth would continue at a rate of approximately 5% through FY10. However, as previously noted, the economic recession impacted our sales tax revenue growth beginning in FY09. Sales taxes dropped by 1.5% in FY09 and an additional 5% in FY10. We are anticipating that we will see some recovery starting FY11 with sales tax revenues growing by 3.3%

A significant past budgetary impact had been the total elimination of the State Revenue Sharing and Safe Communities programs by the Governor in FY04. The lack of state support for these programs has been an issue for the past 20 years. In the early to mid 1980's, the State provided a significant amount of support to local government. During this period, the CBJ was receiving up to \$10 million in operating support annually. However, funding for these programs has been a State budget reduction since FY87. The Governor and Legislature did provide one-time funding in FY06, FY07 and FY08 to help reduce the impact of the increases in the Public Employees' Retirement System (PERS) employer contribution rates and to help offset the dramatic increases in energy costs. This year the State Legislature and Governor took a strong position in supporting local governments. The State adopted two key pieces of legislation that will assist all local government starting in FY09. The State approved a Community Revenue Sharing Program that will provide up to \$60 million in annual funding for local general governmental operations. The City and Borough of Juneau is anticipating receiving approximately \$2 million per year under this program. The State also approved a change in the rates for maximum employer contributions into the Public Employees' Retirement System (PERS). Under this new legislation, the maximum employer contribution rate is set at 22%. Without this funding, the CBJ would be facing a significant budgetary shortfall. With this funding, we have been able to balance the budget and increase funding for Education and cover increased operating costs (fuel costs, health care, negotiated wage increases, etc.). *Additional information on state revenues can be found in the "Major Revenue Analysis" section.*

FUNDING FOR EDUCATION

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

The Assembly has supported local funding for Education to the maximum amount allowed under the State's funding formula. Under the formula the City is allowed to provide up to 23% above the "Basic Need" level of funding. This is in addition, to the required minimum contribution of 4 mills of full and true value (\$13.82 million for FY10 and \$13.66 million for FY11). For FY11 the District is requesting an additional \$11.74 million or 23% in general operating funding beyond Basic Need. In addition to the funding support for the District's general operations, the District is requesting an additional \$135,000 for Community Schools, \$322,000 for student activities and \$200,000 for student activities (grant). The City's budget contains many components that support children and youth in addition to the direct financial support provided to the School District.

The tables presented below compares the School District's FY09 and FY10 funding requests with the adopted budgets for FY06 through FY08.

BUDGET HISTORY AND OVERVIEW

| | FY08 | FY09 | FY10 | FY11 | FY12 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| School District's Funding Request: | <u>Request</u> | <u>Request</u> | <u>Request</u> | <u>Request</u> | <u>Request</u> |
| Requested Funding – General Operations | 22,514,000 | 24,132,000 | 24,823,800 | 25,399,200 | 25,848,900 |
| Requested Funding – Outside General Oper. | <u>261,000</u> | <u>270,000</u> | <u>474,000</u> | <u>322,000</u> | <u>435,000</u> |
| Total Funding Requested | <u>22,775,000</u> | <u>24,402,000</u> | <u>25,297,800</u> | <u>25,721,200</u> | <u>26,283,900</u> |

| | FY08 | FY09 | FY10 | FY11 | FY12 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Funding Levels Approved: | <u>Adopted</u> | <u>Adopted</u> | <u>Adopted</u> | <u>Adopted</u> | <u>Approved</u> |
| Funding within the State funding cap | 22,514,000 | 24,132,000 | 24,823,800 | 25,399,200 | 25,848,900 |
| Additional funding, outside State funding cap | <u>261,000</u> | <u>270,000</u> | <u>474,000</u> | <u>322,000</u> | <u>435,000</u> |
| Total | <u>22,775,000</u> | <u>24,402,000</u> | <u>25,297,800</u> | <u>25,721,200</u> | <u>26,283,900</u> |
| Budget Difference from Request | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Percentage Funding of Request | <u>100%</u> | <u>100%</u> | <u>100%</u> | <u>100%</u> | <u>100%</u> |
| Percent Change from the Previous Year | <u>5.0%</u> | <u>7.1%</u> | <u>3.7%</u> | <u>1.7%</u> | <u>2.2%</u> |

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

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

Note 3: The amount shown as funding outside the State's funding cap does not include \$135,000 in funding for Community Schools and \$200,000 provided through the Youth Activities Board.

Note 4: The amounts shown do not include \$200,000 in local support provided as part of the youth activities grant program.

The State's education funding formula has resulted in a gradual increase in the percentage and amount of general school district operations being funded from local tax dollars. The State's education funding formula places a “Basic Need” cap on the total funding in which the State shares. The State funds the amount between “Basic Need” and four mills of local full and true property value (full and true property value is the total assessed and optionally exempted real and personal property). Since the value of property changes with growth as well as inflation, this tends to increase the proportional share of local government support while reducing, on a dollar-for-dollar basis, the State's share. In FY86, the CBJ provided the School District with \$7,350,000, or 28% of its total general operational support (excluding the District's special revenue funds and the CBJ's bond debt service). In FY11, the amount of local support being request has increased to 34.6% of the District's total general operating budget. The School District's FY11 operating budget request includes \$25,399,200 in local funding support for the School District's general operations. The amount proposed for educational support in FY11 is equal to an areawide mill levy of 6.42, or 69% of the proposed FY11 (2010 property tax year) general operating property tax levy (9.26 mills) and 92% of the areawide tax levy.

ASSESSMENTS, MILL LEVIES AND THE TAXPAYER IMPACTS

One of the more important issues driving development of the budget is the financial impact to property owners. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. State law requires the Assessor to value real property at its full market value. Mill levies are set by Assembly action at a level required to fund governmental operations. The assessed value for the 2010 assessment year (the FY11 budget year) is projected to increase by 0.72% or \$28 million over the 2009 assessments. This growth was mainly due to a combination of increases in assessed values for residential property and new construction.

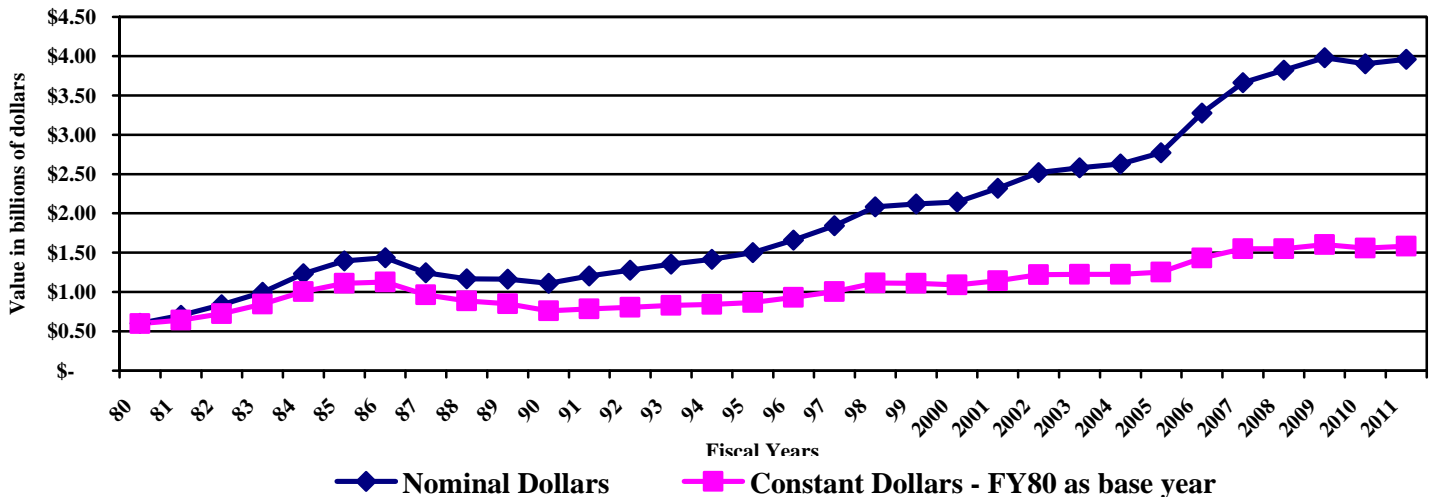
BUDGET HISTORY AND OVERVIEW

The CBJ's mill levy consists of two parts, a levy for operations and a levy for debt service. The Charter restricts the mill levy for operations to a maximum of 12. This mill levy cap specifically excludes the mill rate levied to pay for general obligation (voter approved) debt service. Shown below is a comparison of mill levies for FY08 through FY10 and the proposed mill levies FY11 and FY12.

| | FY08 | FY09 | FY10 | FY11 | FY12 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | <u>Adopted</u> | <u>Adopted</u> | <u>Adopted</u> | <u>Adopted</u> | <u>Approved</u> |
| Operational Mill Levy | 9.26 | 9.26 | 9.26 | 9.26 | 9.26 |
| Debt Service Mill Levy | <u>1.11</u> | <u>1.21</u> | <u>1.34</u> | <u>1.25</u> | <u>1.30</u> |
| Total Levy | <u>10.37</u> | <u>10.37</u> | <u>10.60</u> | <u>10.51</u> | <u>10.56</u> |
| Percent Change, from Prior Year | <u>2.0%</u> | <u>0.0%</u> | <u>2.2%</u> | <u>-0.9%</u> | <u>0.4%</u> |

The adopted budget for FY11 contains a combined (operational and debt) mill levy decrease of 0.09 mills or 0.9% over the FY10 adopted levy. All of this proposed decrease is attributable to a decreases in the debt service mill levy needed to fund voter approved general obligation debt. The approved budget for FY12 contains a combined (operational and debt) mill levy increase of 0.05 mills or 0.4% over the adopted FY11 rate. Again, all of this proposed increase is attributable to increases in the debt service mill levy needed to fund voter approved general obligation debt. The debt being funded by these mill levy increases includes the addition of \$19.8 million for the Dimond Park Aquatic Center and \$11.8 million for the renovation of Gastineau School.

Assessed Values



Excluded from the 2003 through 2010 property values, shown above, is a 2001 change in the taxation of aircraft. The Assembly elected to shift the taxation of aircraft from an ad valorem property tax to a flat rate property tax. This action decreased property assessment rolls by an estimated \$26 million. (A more detailed explanation of current and past property assessments and mill levies are contained in the "Property Assessment and Taxation" section of this document.)

CAPITAL PROJECTS BUDGET

The CBJ places significant emphasis on funding needed improvements to community facilities and infrastructure. The proposed FY11 budget includes \$25,296,500 for capital improvement projects. This amount excludes the projects funded through direct appropriations including the School District projects funded with general obligation bonds. The majority of the City's capital project funding has come from temporary sales tax levies and general obligation bonds. Voters have consistently supported these methods for funding local improvements. The following is a list of capital projects funded with general obligation bond and sales tax levies since 1999.

BUDGET HISTORY AND OVERVIEW

- October 5, 2004, voters approved –
 - Redirection of \$18 million in GO bond proceeds from the 1999 new high school authorization to fund major capital maintenance projects.
 - \$54 million in GO bonds to fund the construction of a new valley high school.
- October 4, 2005 voters approved –
 - A 1% temporary (expires September 30, 2008) 33 month sales tax levy to provide funding for a variety of capital improvement projects.
 - \$5.995 million in GO bonds to fund a portion of the cost to renovate Glacier Valley Elementary School.
- October 3, 2006, voters approved –
 - A 3% temporary 5-year sales tax levy. The temporary sales tax levy funding 1% for roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements, 1% for general operations and 1% allocated annually by the Assembly. This 3% temporary tax is due to expire June 30, 2012.
- June 12, 2007, voters approved –
 - \$11.2 million in GO bonds to partially fund the construction of Thunder Mountain High School and auditorium.
 - \$5.0 million in GO bonds for constructing an artificial turf field and running track at Thunder Mountain High School.
 - \$0.92 million in GO bonds for equipping the Thunder Mountain High School.
- October 2, 2007, voters approved –
 - A 1% temporary (expires October 1, 2013) 5-year sales tax levy to provide funding for a variety of needed capital improvement projects (Public Work's shop, areawide sewer infrastructure, airport renovations, harbor facilities and deferred maintenance on CBJ buildings).
 - \$19.8 million in GO bonds to construct a swimming pool at Dimond Park.
- October 7, 2008
 - \$1.68 million in GO bonds to construct a covered play area at Dzantik'I Heeni Middle School.
- October 6, 2009
 - \$11.8 million in general GO bonds to renovate the Gastineau Elementary School.

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

GROWTH MANAGEMENT

When discussing growth management, it is important to distinguish between the various types of services provided by the CBJ and how these services are funded. While all of the services we provide require operational revenues, the sources vary greatly. General governmental functions and local support for education are largely supported through property and sales tax levies while other functions such as the hospital, utilities, airport, and harbor services are funded through user fees. In addition, there has been some shift in who provides the service. Due to prior year budget constraints, the State has stopped providing some required local services. Local governments have assumed many of the more critical services. One of the most visible examples of this shift was the elimination of State Trooper law enforcement services in Juneau. By default, the Juneau Police Department ultimately assumed this public safety service. Service shifting has resulted in a significant operational costs to the CBJ that continues to impact the budget. In FY93, the total operating budget for the Juneau Police Department (JPD) was \$5.16 million. The FY11 adopted budget includes \$12.83 million in funding for the JPD. A large portion of this 149% increase can be attributed to services previously provided by the State.

In responding to concerns of growth in local government, the CBJ's Assembly and management have shown leadership and responsibility in budgetary control. After adjustments for inflation and increases in employee benefits (an increase of

BUDGET HISTORY AND OVERVIEW

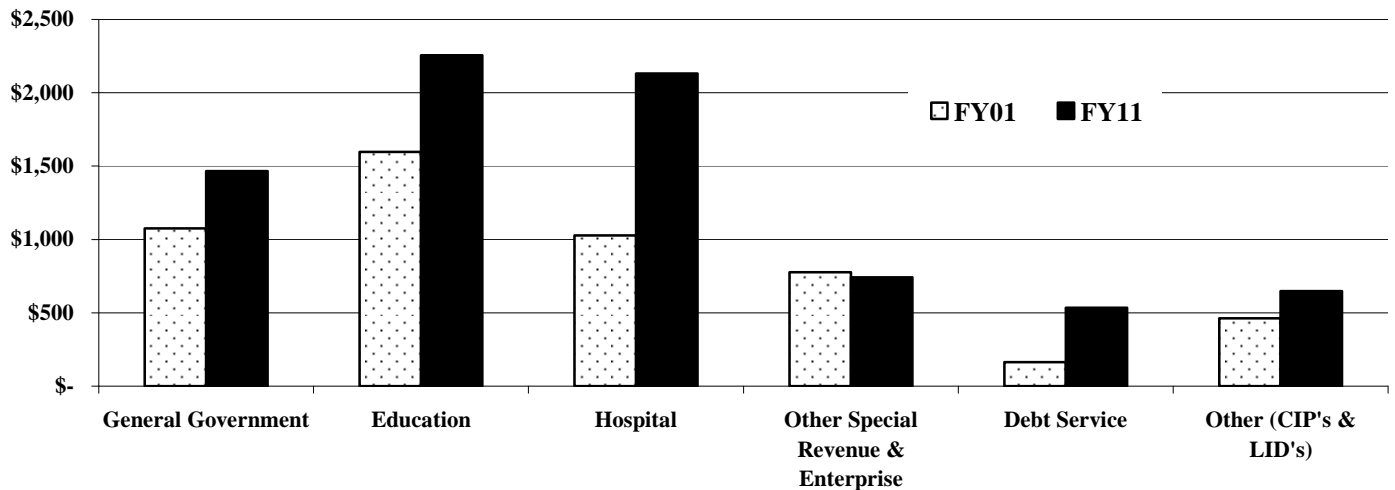
approximately 24% of gross wages for retirement and healthcare) the CBJ's general government FY11 adopted budget has changed just over 1% per year, on average, since the FY01 budget. The following table (adjusted for inflation using an average of the Seattle and Anchorage CPI) summarizes the overall budgetary changes that have occurred during the past 11 years.

Budgetary Comparison FY01 to FY11
In Constant Dollars (in millions)

| <u>Service Category</u> | <u>FY01</u> | <u>FY11</u> | <u>% Change</u> |
|--|--------------------|--------------------|------------------------|
| General Government | \$33.3 | \$44.9 | 35% |
| Education, including Special Revenue Funds | 49.4 | 69.2 | 40% |
| Bartlett Regional Hospital | 31.8 | 65.3 | 105% |
| Other Special Revenue and Enterprise Funds | 24.0 | 22.7 | (5%) |
| Debt Service | 5.1 | 16.4 | 221% |
| Other (CIP's and LID's) | 14.3 | 19.9 | 39% |
| Total | \$ 157.9 | \$ 238.4 | 51% |

While the amounts presented above show the relative change in constant dollars over the past 10 years, it is important to take into consideration community population. The per capita general governmental services graph, shown on the following page, takes into consideration the impacts of population changes by displaying, in constant dollars, the per capita actual expenditures for FY01 next to the proposed FY11 budget.

FY01-FY11 Expenditure Comparison
Per Capital in Constant Dollars



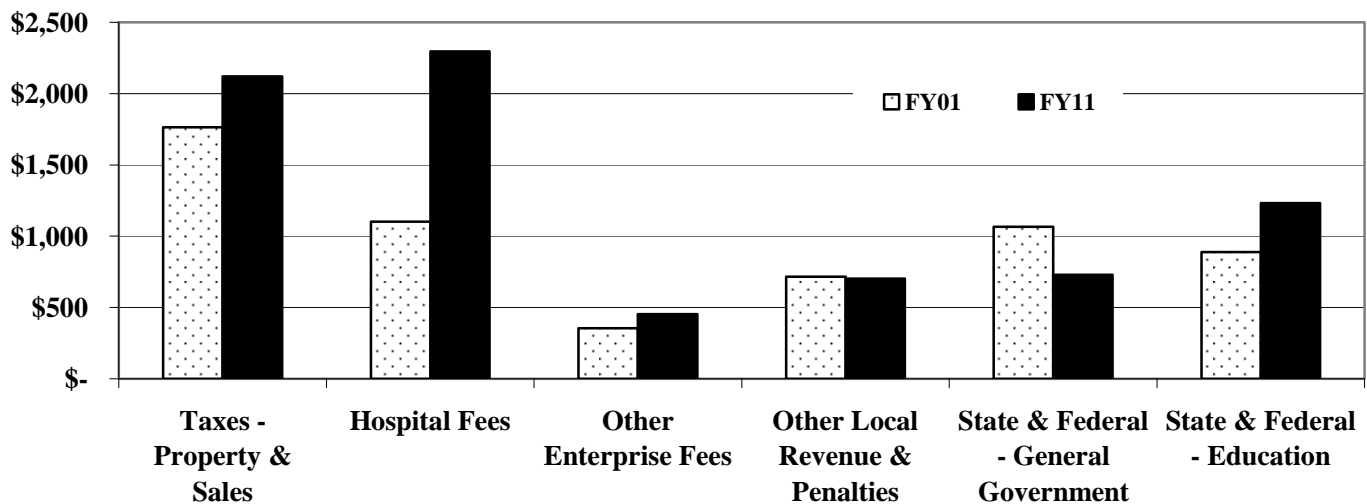
As previously noted, we have seen a shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted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

BUDGET HISTORY AND OVERVIEW

addition to the shifts in services previously noted). The CBJ received approximately \$10 million dollars in funding in FY86. By FY04, funding for these programs had been completely eliminated from the State's budget.

The dramatic increase in oil prices in the past few years has resulted in Alaskan communities applying heavy pressure on the State legislature to share the wealth. Not only had the State eliminated all State Revenue Sharing but many remote communities that rely heavily on fuel oil for a majority of their energy needs (including electricity generation) were negatively impacted by the increase in oil prices. As a result of this pressure, the State legislature passed legislation that implements a new revenue sharing program (the Community Revenue Sharing program) that should provide the CBJ with approximately \$2 million in FY11 and FY12. In addition, the State approved legislation that caps the maximum amount of employer Public Employees' Retirement System (PERS) contributions at 22%. The adoption of this new legislation by the State provided critical funding needed to balance the CBJ's FY11 and FY12 budgets.

**FY01-FY11 Revenue Comparison
Per Capita in Constant Dollars**



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

LONG RANGE OUTLOOK

The health of the State's economy is one of the greatest issues facing Juneau, being Alaska's capital city. The State legislature has been struggling with the development of a long-range fiscal plan and their failure to adopt one leaves a significant degree of uncertainty for Juneau's future. The State's economy relies mainly on oil royalties and taxes and there is no general taxing structure in place. However, a number of economic events are taking place which will help stabilize the State's economy. Oil price increases over the past 4 years have resulted in significant increases in State revenues. These increases have been sufficient to balance the current budget and eliminate any projected budgetary shortfalls for near term. In addition to the current funding, the Governor and Legislature are working to reach agreement for a contract to construct a gas pipeline. The development of a gas pipeline will provide the State with significant future operating revenues. However, the desire and need for a long-range fiscal plan has taken a back seat to the current oil revenues and getting a gas pipeline agreement in place. It is still important for the State to develop a long-range financial plan to insure Alaska's and Juneau's long-term stability.

The public sector employment has declined (as a percentage of total employment) over the past 10 years while the private sector employment has increased. However, public sector employment continues to represent 40% of the total workforce. Any reduction in State employment has a trickle down affect on private sector employment. The CBJ continues to

BUDGET HISTORY AND OVERVIEW

encourage investments in mining, manufacturing, tourism and regional merchandising to provide for economic diversity and to reduce our reliance on State government.

Mining was Juneau's first basic industry and continues to provide well-paying private sector employment. The Greens Creek Mine, a silver, gold and zinc mine, employs approximately 270 with an annual payroll of about \$26 million. In 1996, Congress passed and the President signed into law, a land exchange with the U.S. Forest Service that provides Greens Creek with access and mineral rights to an additional 7,500 acres surrounding the property. This land, which was previously closed to exploration, has excellent mineral potential and may extend Greens Creek's reserves and mine life substantially. In addition to the Greens Creek Mine, Coeur Alaska, Inc. has just gone into production. This precious metals mine will employ an additional 225 workers for an estimated life of 10- to 15-year life.

Except for the past 2 years, the cruise ship industry had grown at a significant pace for the previous 11 years. Expectations are that the cruise industry will continue to grow in the future. The City Assembly recently approved the preliminary evaluation of expanding of the downtown cruise ship docks to provide better docking facilities for larger ships. The number of cruise ship passengers anticipated for the 2011 season (May through September) is estimated at over 900,000. On certain days, the City may have as many as 5 ships (4 docking and 1 lightering) in port with a potential of more than 10,000 passengers and crew. This can increase Juneau's total population by one-third. The vast majority of cruise ship passengers visiting Juneau are either walking in the downtown core area or on local shore excursions. Congestion and noise are the issues that have generated a significant amount of concern. In response to these concerns, citizens approved a \$5 per passenger fee to mitigate the impacts of large-scale tourism. In addition, the Assembly has approved a separate \$3 per passenger port fee. These fees have been used for construction and maintenance of additional public restroom facilities, road and sidewalk improvements, harbor and dock improvements, increased public transportation service, noise abatement programs, acquisition of waterfront open space, public trail maintenance and security improvements. In addition, the State has recently amended its laws to provide the CBJ with an additional \$5 per passenger starting in FY12. In addition to these per passenger fees, sales tax revenues from tourism spending have allowed for a steady increase in this funding source.

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

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

GOALS

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

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

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

NOTES

This page has been left for notes.

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY10 Amended Budget, the FY11 Adopted and FY12 Approved Budgets. You will find additional budgetary change details included in each departmental budget sections under the title “Budget Highlight.”

| | FY10 Amended | FY11 Adopted | % Change | FY12 Approved | % Change |
|---|-------------------------|-------------------------|-----------------|--------------------------|-----------------|
| Funding Sources: | | | | | |
| State Support (<i>Note 1</i>) | \$ 65,632,500 | 67,195,900 | 2.38 | 68,725,000 | 2.28 |
| Federal Support (<i>Note 2</i>) | 13,860,400 | 10,129,100 | (26.92) | 10,185,600 | 0.56 |
| Taxes (<i>Note 3</i>) | 82,803,700 | 83,663,600 | 1.04 | 86,433,700 | 3.31 |
| User Fees, Permits & Donations (<i>Note 4</i>) | 118,080,400 | 126,102,100 | 6.79 | 129,867,200 | 2.99 |
| Penalties & Fines | 1,124,500 | 925,800 | (17.67) | 991,800 | 7.13 |
| Interest-Investment and A/R (<i>Note 5</i>) | 4,749,900 | 4,528,200 | (4.67) | 5,142,400 | 13.56 |
| Property Sales and Rents | 4,476,300 | 4,430,400 | (1.03) | 4,510,500 | 1.81 |
| Special Assessments (LIDS) | 65,300 | 69,300 | 6.13 | 157,300 | 126.98 |
| Other Miscellaneous Revenue | 382,000 | 94,500 | (75.26) | 94,500 | - |
| Fund Balance Usage (Contribution) | 8,315,200 | 10,836,500 | 0.30 | 3,694,800 | (0.66) |
| Total Funding Sources | \$ 299,490,200 | 307,975,400 | 2.83 | 309,802,800 | 0.59 |
| Expenditures: | | | | | |
| General Government, City (<i>Note 6</i>) | \$ 61,055,200 | 60,791,800 | (0.43) | 61,170,900 | 0.62 |
| General Government, School District (<i>Note 7</i>) | 87,720,400 | 88,946,800 | 1.40 | 90,688,500 | 1.96 |
| Non-Board Enterprise (<i>Note 8</i>) | 13,022,500 | 13,768,300 | 5.73 | 13,902,900 | 0.98 |
| Board Controlled (<i>Note 9</i>) | 91,909,000 | 96,038,500 | 4.49 | 98,231,000 | 2.28 |
| Internal Service Funds (<i>Note 10</i>) | 4,859,200 | 1,273,100 | (73.80) | 1,243,700 | (2.31) |
| Debt Service (<i>Note 11</i>) | 20,522,400 | 21,068,200 | 2.66 | 20,952,400 | (0.55) |
| Capital Projects (<i>Note 12</i>) | 19,685,500 | 25,296,500 | 28.50 | 22,819,500 | (9.79) |
| Special Assessments | 241,000 | 292,200 | 21.24 | 293,900 | 0.58 |
| Special Appropriations | 475,000 | 500,000 | 5.26 | 500,000 | - |
| Total Expenditures | \$ 299,490,200 | 307,975,400 | 2.83 | 309,802,800 | 0.59 |

See below and on the following page for differences to note when comparing the FY10 Amended, FY11 and FY12 Proposed Budgets.

1. State Support – The FY11 Adopted Budget has an increase of \$1.56 million in State Support which is comprised of a number of changes. A significant increase is \$3.61 million to the Juneau School District due to an increase in the factors used to determine State Foundation Funding. In addition, there is an increase of \$387,000 in State’s School Construction Bond Debt Reimbursement Program (SCBDRP) funding. The SCBDRP funding increase is due to the issuance of qualifying new high school general obligation bonds. A decrease of \$2.3 million in the State’s contribution to the School Districts PERS and TRS contribution. This decrease more closely reflects the projected actual for FY11. The increase between FY11 Adopted and FY12 Approved Budgets is primarily due to a continued increase of \$1.70 million in State Foundation Funding.
2. Federal Support – The decrease between the FY10 Amended and FY11 Adopted Budgets is due primarily to a \$2.4 million Federal grant received in FY10 to purchase new buses for the City’s mass transit system and a reduction in Federal grants to the School District.
3. Tax Revenues – The increase between FY10 Amended and FY11 Adopted is due to an increase in the tobacco excise tax charged. The CBJ Assembly approved an increase to \$1.00 per pack of cigarettes and 45% of

EXECUTIVE SUMMARY

3. Tax Revenues – The increase between FY10 Amended and FY11 Adopted is due to an increase in the tobacco excise tax charged. The CBJ Assembly approved an increase to \$1.00 per pack of cigarettes and 45% of wholesale price on other tobacco products that became effective January 1, 2010. The old rates had been \$0.30 per pack and 12% of the wholesale price.
4. User Fees - Increases in user fees between the FY10 Amended and FY11 Adopted Budgets is primarily due to Bartlett Regional Hospital.
5. Interest-Investment and A/R – Interest income is expected to rebound slightly in FY11 and FY12.
6. General Government, City – The decrease between the FY10 Amended and FY11 Adopted Budgets is due to the implementation of significant cost saving measures started during FY10 and continuing through FY12.
7. School District - The increase between the FY10 Amended and FY11 Adopted Budget is due to increased State's per student allocation, school district area cost differential and intensive needs student cost factor. The increase between FY11 Adopted and FY12 Approved is due to an additional increase in the State's per student allocation, area cost differential and intensive needs cost factor.
8. Non-Board Enterprise - This increase is due to increases in all the non-board enterprise funds, Waste Management and the Water and Sewer Utilities funds.
9. Board Controlled – This increase is primarily due to increases for Bartlett Regional Hospital operations.
10. Internal Service Funds - These are internal City operations that are fully self-funded. It includes Risk Management and Fleet operations (both maintenance and replacement). The difference between the FY10 Amended and FY11 Adopted Budgets is due to a decrease in anticipated purchases through the Equipment Replacement (Fleet) Fund.
11. Debt Service – The increase between FY10 Amended and FY11 Adopted is due to changes in debt service requirements for general obligation school bond issues. FY11 is the beginning of repayment of GO School Bonds and repayment of GO bonds for the new swimming pool.
12. Capital Projects - The capital projects increase between FY10 Amended and FY11 Adopted is primarily the result of a contribution by Bartlett Regional Hospital to begin funding the construction of a Child and Adolescent Mental Health facility.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY11 Adopted Budget includes funding for 1,807.06 Full Time Equivalent (FTE's) positions. The FY11 Adopted Budget staffing is 37.52 FTE's more than the FY10 Amended staffing level. The increase consists of –

- a decrease of 4.19 FTE's in the General Fund
- an increase of 16.34 FTE's in the Special Revenue Funds, excluding the School District
- an increase of 13.42 FTE's in the School District
- an increase of 19.21 FTE's in the Enterprise Funds
- a decrease of 7.26 FTE's in Capital Project Engineering

Total FTE staffing changes and a reconciliation between FY10 Adopted Staffing, FY10 Amended, FY11 Adopted and FY12 Approved Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.*)

| | <u>FTE</u> |
|--|-------------------------|
| FY10 Adopted Staffing , referenced in full time equivalent positions (FTEs) | 1,744.42 |
| FY10 General Government and Enterprise midyear staffing changes (<i>Note 1 below</i>) | 5.39 |
| FY10 School District increases | 22.73 |
| | <hr/> |
| FY10 Amended Staffing , referenced in full time equivalent positions (FTEs) | 1,772.54 |
| FY11 General Government and Enterprise increases (<i>Note 2 on the following page</i>) | 37.58 |
| FY11 General Government and Enterprise decreases (<i>Note 3 on the following page</i>) | (13.48) |
| FY11 School District increases | 13.42 |
| | <hr/> |
| FY11 Adopted Staffing , referenced in full time equivalent positions (FTEs) | 1,810.06 |
| FY11 School District decreases | (2.41) |
| FY12 General Government decreases (<i>Note 4 on the following page</i>) | (0.63) |
| | <hr/> |
| FY12 Approved Staffing , referenced in full time equivalent positions (FTEs) | 1,807.02 |
| | <hr/> |
| (1) FY10 General Government and Enterprise Midyear Staffing Changes | <u>FTE</u> |
| Emergency Services Management: Reclassed a 0.50 FTE Administrative Assistant II to an Emergency Programs Grant Coordinator and increase to 1.0 FTE. | 0.50 |
| Management Information Systems: Addition of an Applications Specialist to assist with the implementation and maintenance of two new major software systems. | 1.00 |
| Finance: Eliminated a 0.40 FTE Intern position and added 0.50 FTE to an existing Office Assistant II position in the Assessor's Division. | 0.10 |
| Building Maintenance: Additional Maintenance Mechanic | 1.00 |
| Capital Transit: Increased a 0.50 FTE Service Technician position to full- time due to increased bus service. | 0.50 |
| Land: Reclassed a 0.50 FTE Administrative Assistant II to a Land Specialist and increase to 1.0 FTE. | 0.50 |
| Police: 1.0 FTE Crisis Intervention Specialist (grant funded) and 0.34 FTE GIS Technician to update the E911 system for new locations. | 1.34 |
| Airport: FTE correction. | 0.37 |
| Docks and Harbors: Docks and Harbors adjusts their staffing levels to meet federal security requirements. | 0.08 |
| Total FY10 Midyear Staffing Changes | <hr/> 5.39 <hr/> |

EXECUTIVE SUMMARY

| | | |
|---|--|-----------------------|
| (2) FY11 Increases | | <u>FTE</u> |
| Parks and Recreation: The new Valley Pool is due to open in the spring of 2011. This represents the staffing needed for the facility. | | 17.34 |
| Airport: Positions associated specifically with major constructions projects. | | 3.42 |
| Downtown Parking: Additional Parks and Recreation Administrative Officer allocation. | | 0.03 |
| Bartlett Regional Hospital: | | 15.79 |
| Finance: 1.0 FTE Sales Tax Auditor reinstated. The Finance Department attempted to contract out the sales tax audit function for several years, however, this proved unsuccessful. | | 1.00 |
| FY11 Increases | | <u>37.58</u> |
| (3) FY11 Decreases | | |
| Manager's Office: Eliminated Special Projects Officer (1.0 FTE) and Avalanche Forecaster (1.0 FTE) positions. Reduction in PRISM staffing levels (0.62 FTE). | | (2.62) |
| Engineering: Due to a decrease in capital projects, the Engineering Department was able to eliminate multiple positions. | | (9.83) |
| Parks and Recreation: Eliminated 1.0 FTE Assistant Pool Manager position | | (1.00) |
| Parks and Recreation: Additional Parks and Recreation Administrative Officer allocation transferred to Downtown Parking | | (0.03) |
| FY11 Decreases | | <u>(13.48)</u> |
| (4) FY12 Decreases | | |
| Manager's Office: Elimination of PRISM staff due to the completion of software implementation project. | | (0.63) |
| FY12 Decreases | | <u>(0.63)</u> |

GOALS OF THE CITY AND BOROUGH

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

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

PROMOTE A HEALTHY, GROWING ECONOMY

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

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

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

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

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

GOALS OF THE CITY AND BOROUGH

IMPROVE LOCAL "QUALITY OF LIFE"

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

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

IMPROVE TRANSPORTATION INFRASTRUCTURE AND SERVICE TO AND WITHIN OUR COMMUNITY

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

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

GOALS OF THE CITY AND BOROUGH

ENHANCE THE EFFECTIVENESS OF JUNEAU'S LOCAL GOVERNMENT

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

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

BUDGETARY POLICIES

CURRENT POLICIES

Goal

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

Budget

1. **Reporting.** The annual operating budget document will be published in conformance with currently accepted standards of the Government Finance Officers Association.
2. **Biennial Budget.** A balanced budget will be prepared every other year as a biennial budget. In the first year of each two-year budget, the Assembly will adopt the first year's budget and approves, in concept, the second year's budget. The conceptually approved 2nd year budget will be brought back before the Assembly for adoption in the following year. A balanced budget is one in which proposed expenditures do not exceed total estimated revenues and reserves.
3. **Efficiencies.** The Assembly will support the Manager's programs, which have the effect of reducing costs and increasing efficiencies. The growth of operating costs will be controlled by implementing efficiency techniques, measuring performance, adapting service to meet the current public need and achieving cost effectiveness.
4. **Fund Balances.** The General Fund will maintain an emergency reserve equal to 5% of the total annual general governmental operating budget. A minimum of \$2 million per year will be deposited in the Sales Tax Budget Reserve until the total amount equals \$10 million. Each fund of the operating and capital budgets will be accompanied by a rationale for the proposed amount of fund balance. The policy on contributions into the Budget Reserve was modified during FY96's budget review. The revised policy reduced the annual contribution to \$550,000 based on operational needs.
5. **Revenue.** A fair balance between the imposition of property tax mill levy, sales tax, and user fee structures will be achieved to fund services and maintain the quality of life Juneau residents expect. A broad tax base will equitably distribute the tax burden across the greatest populations. Mill levies; sales tax rates, sales tax exemptions, and user fee structures will be reviewed annually. Requests for tax exemptions and fee waivers will be considered annually by the Assembly as part of the budget process.
6. **Midyear Appropriations.** The Assembly will avoid mid-year appropriations unless necessary to avoid a crisis, resolve an emergency, or perform an operational necessity. The Assembly by ordinance may make supplemental appropriations for the year.
7. **Equipment Replacement Reserve.** All major acquisitions of CBJ equipment or vehicles within the fleet replacement reserve shall be budgeted in an equipment replacement reserve fund. These funds shall be used only for the purchase or lease of equipment and not for general operations. A schedule of contributions and equipment replacement shall be included in the annual operating budget.
8. **Process.** The Assembly shall provide the Manager with a set of directives and priorities by which to formulate and balance the annual operating budget. Each department, its director and staff, is responsible for developing the expenditure and revenue (if applicable) budget for their department. For non-department specific revenues, expenditures, and funds (e.g. sales tax, hotel tax), the budgets are developed by the Finance Department. The department requested budgets are submitted to the Finance Department for review. The information is compiled into a Preliminary Budget Book and the manager submits a balanced budget to the Mayor and Assembly. The Mayor and Assembly sit as the Assembly Finance Committee and review the Manager's Proposed Budget during a series of meetings. The final budget is adopted no later than June 15.

BUDGETARY POLICIES

Education

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

Levels of Service

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

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

Economic Development

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

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

Infrastructure

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

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

Debt Service

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

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

BUDGETARY POLICIES

Accounting Principles and the Budgetary Basis of Accounting

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

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

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

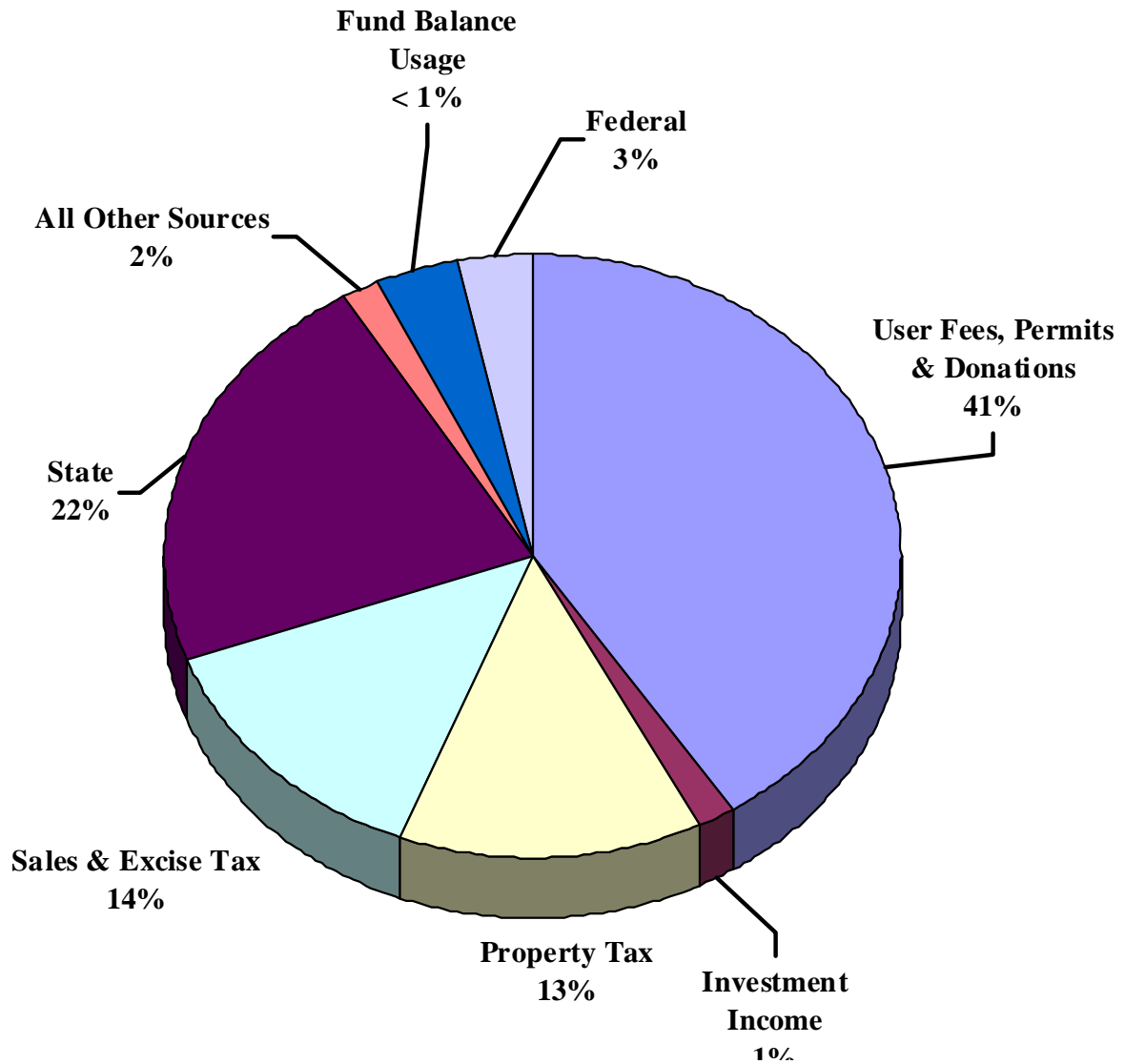
Budgets are adopted for capital improvements on a project to project basis. Capital projects are reported by the modified accrual basis of accounting. Appropriations for capital projects are not subject to lapsing at the end of the fiscal year.

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

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

SUMMARY OF REVENUES

FY11 funding sources for all City and Borough activities total \$307,975,400 which includes fund balance usage of \$10,836,500.



This graph shows the FY11 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

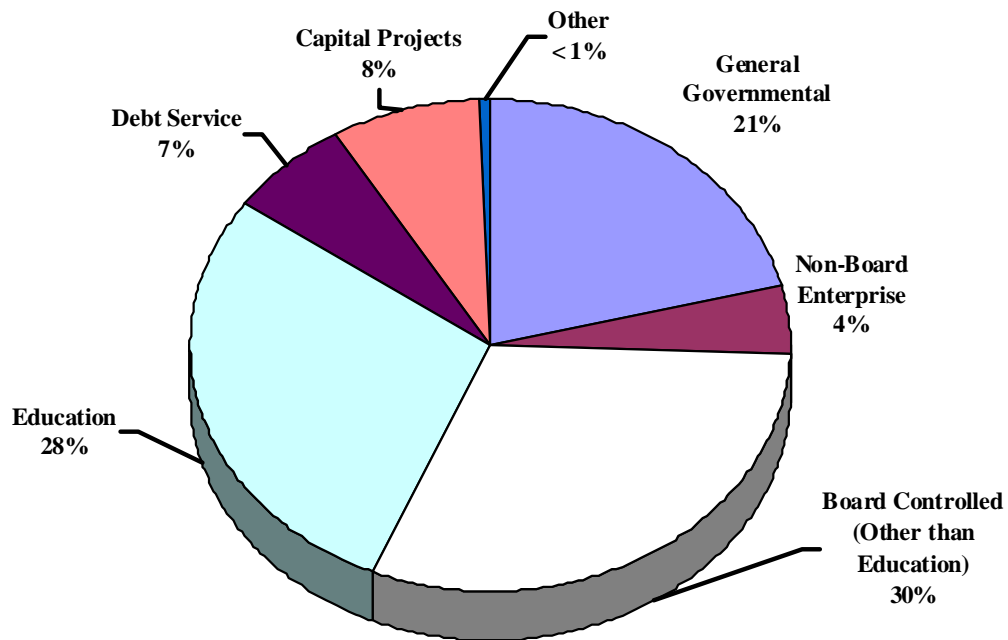
| | FY09 | FY10 | | FY11 | FY12 |
|----------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| State Support: | | | | | |
| Foundation Funding | \$ 31,762,700 | 34,038,900 | 35,002,100 | 37,644,100 | 39,345,300 |
| Contribution for School PERS/TRS | 9,097,600 | 11,277,200 | 9,097,600 | 8,956,400 | 8,956,400 |
| School Construction Debt Reimb | 11,437,300 | 12,358,800 | 11,784,800 | 12,746,200 | 12,637,800 |
| State Shared Revenues | 6,764,700 | 2,547,400 | 2,526,200 | 2,526,200 | 2,526,200 |
| School Grants | 3,404,200 | 3,067,300 | 3,067,300 | 3,901,300 | 3,876,300 |
| Library Grants | 110,400 | 113,200 | 117,200 | 112,900 | 115,500 |
| ASHA "In Lieu" Tax | 47,500 | 25,500 | 47,000 | 47,000 | 47,000 |
| Miscellaneous Grants | 1,354,700 | 2,204,200 | 2,245,900 | 1,261,800 | 1,220,500 |
| Total State Support | 63,979,100 | 65,632,500 | 63,888,100 | 67,195,900 | 68,725,000 |
| Federal Support: | | | | | |
| Federal "In Lieu" Tax | 1,922,300 | 1,338,400 | 1,439,400 | 1,602,500 | 1,745,600 |
| Secure Rural School/Roads | 1,169,600 | 929,500 | 931,400 | 827,400 | 744,700 |
| Miscellaneous Grants | 5,395,900 | 11,592,500 | 11,178,500 | 7,699,200 | 7,695,300 |
| Total Federal Support | 8,487,800 | 13,860,400 | 13,549,300 | 10,129,100 | 10,185,600 |
| Local Support: | | | | | |
| Taxes: | | | | | |
| Property | 40,482,700 | 41,038,700 | 41,193,700 | 41,253,900 | 42,614,000 |
| Sales | 39,837,100 | 39,400,000 | 37,800,000 | 39,075,000 | 40,485,000 |
| Alcohol | 849,300 | 840,000 | 840,000 | 830,000 | 830,000 |
| Tobacco Excise | 515,500 | 525,000 | 972,700 | 1,574,700 | 1,574,700 |
| Hotel | 1,066,800 | 1,000,000 | 965,000 | 930,000 | 930,000 |
| Total | 82,751,400 | 82,803,700 | 81,771,400 | 83,663,600 | 86,433,700 |
| User Fees and Permits: | | | | | |
| General Fund | 1,878,100 | 1,485,200 | 1,618,800 | 1,634,000 | 1,621,500 |
| Special Revenue Funds | 15,079,552 | 14,943,300 | 15,397,200 | 14,435,300 | 13,632,600 |
| Enterprise Funds | 94,271,600 | 99,741,100 | 101,506,400 | 108,449,800 | 113,030,100 |
| Special Assessments | 74,400 | 90,000 | 82,500 | 83,000 | 83,000 |
| Total | 111,303,652 | 116,259,600 | 118,604,900 | 124,602,100 | 128,367,200 |
| Penalties and Fines: | | | | | |
| Property Tax, Sales Tax, and LID | | | | | |
| Penalties and Interest | 531,700 | 535,700 | 546,500 | 464,100 | 530,100 |
| Ordinance Violations | 560,600 | 588,800 | 568,000 | 461,700 | 461,700 |
| Total | \$ 1,092,300 | 1,124,500 | 1,114,500 | 925,800 | 991,800 |

SUMMARY OF OPERATING REVENUES BY SOURCE

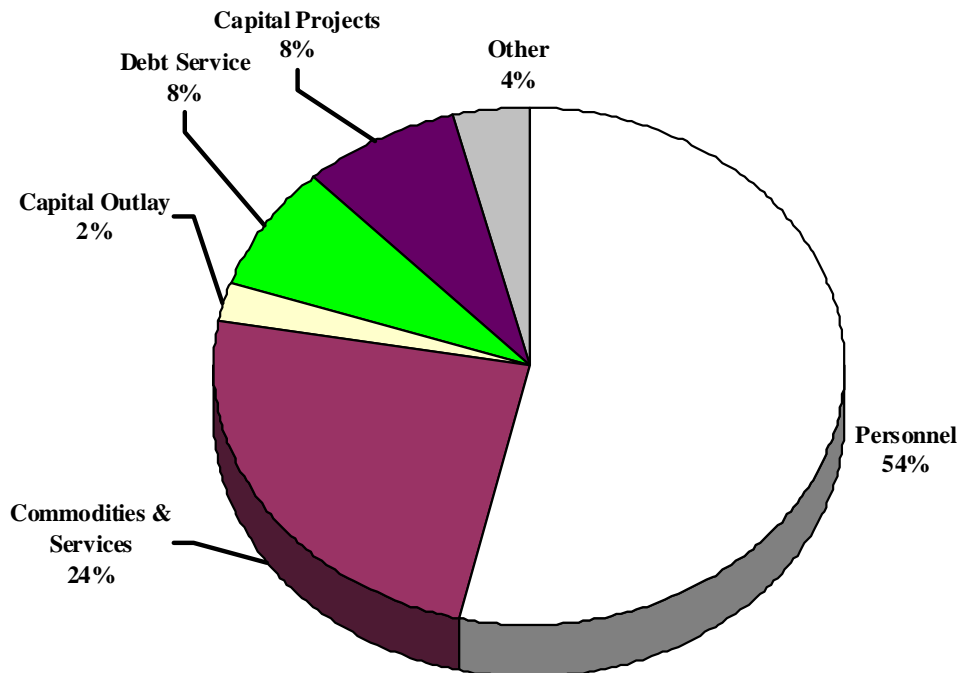
| | | FY10 | | FY11 | FY12 |
|---|-----------------------|--------------------|--------------------|--------------------|--------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| Other: | | | | | |
| Interest - Investment and A/R | \$ 7,094,800 | 4,749,900 | 4,843,800 | 4,528,200 | 5,142,400 |
| Property Sales and Rents | 4,312,400 | 4,476,300 | 4,313,200 | 4,430,400 | 4,510,500 |
| Special Assessments (LIDS) | 88,900 | 65,300 | 133,400 | 69,300 | 157,300 |
| Student Activities Fundraising | 1,091,900 | 1,820,800 | 1,481,800 | 1,500,000 | 1,500,000 |
| Other Miscellaneous Revenues | 122,400 | 382,000 | 383,200 | 94,500 | 94,500 |
| Total | 12,710,400 | 11,494,300 | 11,155,400 | 10,622,400 | 11,404,700 |
| Total Local Support | 207,857,752 | 211,682,100 | 212,646,200 | 219,813,900 | 227,197,400 |
| Total Revenues | 280,324,652 | 291,175,000 | 290,083,600 | 297,138,900 | 306,108,000 |
| Fund Balance Usage (Contribution): | | | | | |
| General Fund | (859,900) | 4,408,000 | 2,914,200 | 3,270,300 | 1,911,700 |
| Equipment Acquisition Fund | (146,100) | 933,400 | 305,700 | (32,600) | (248,100) |
| Other Funds | (352,452) | 2,973,800 | (637,600) | 7,598,800 | 2,031,200 |
| Total Fund Balance | | | | | |
| Usage (Contribution) | (1,358,452) | 8,315,200 | 2,582,300 | 10,836,500 | 3,694,800 |
| Total Revenues, Fund Balance | | | | | |
| Usage and Contributions | \$ 278,966,200 | 299,490,200 | 292,665,900 | 307,975,400 | 309,802,800 |

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



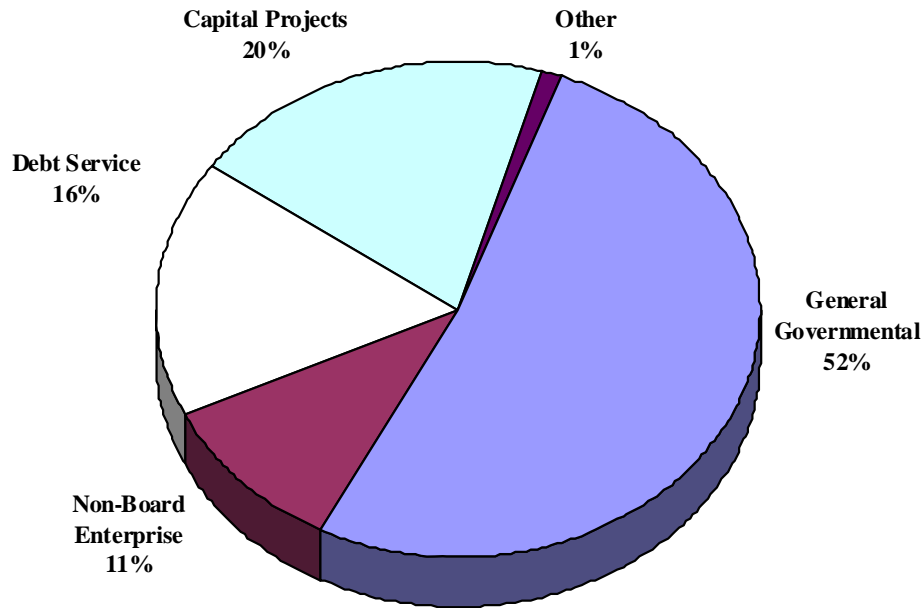
Expenditure Summary by Function



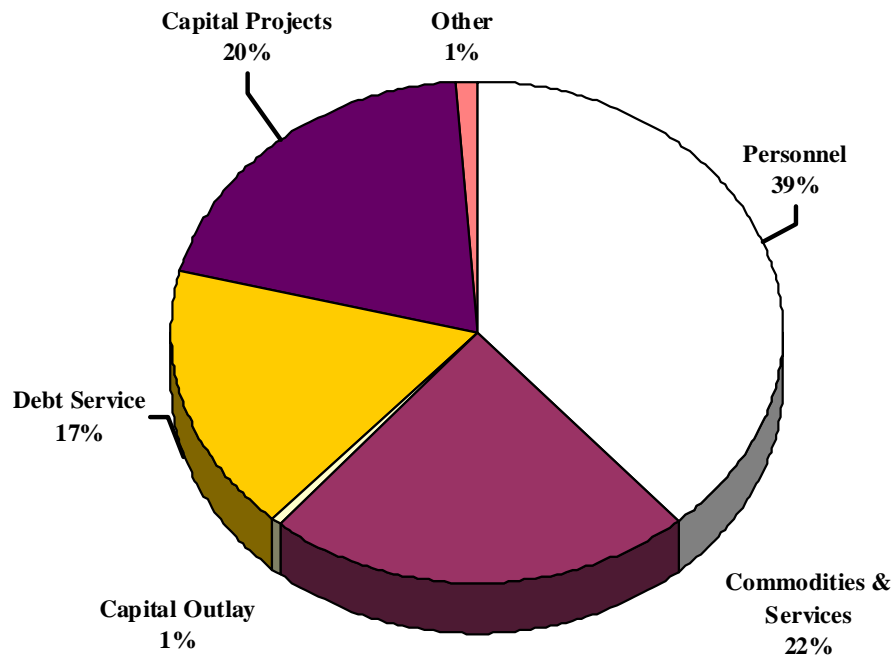
These expenditure summaries exclude Internal Service and Work Force. The total FY11 adopted budget for all City and Borough activities (net of interdepartmentals) is \$307,975,400.

SUMMARY OF EXPENDITURES

Manager Controlled Programs



Manager Controlled Functions



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

| | | FY10 | | FY11 | FY12 |
|--------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| General Fund: | | | | | |
| Mayor & Assembly | \$ 2,702,100 | 3,001,800 | 2,899,000 | 3,073,900 | 2,578,200 |
| Law | 1,669,900 | 1,945,200 | 1,820,400 | 1,957,500 | 1,984,500 |
| Administration: | | | | | |
| Manager | 1,549,800 | 1,606,400 | 1,482,700 | 1,453,700 | 1,423,800 |
| Clerk | 343,700 | 507,300 | 491,900 | 498,500 | 518,600 |
| Mgmt Information Systems | 2,033,800 | 2,216,200 | 2,022,200 | 2,349,000 | 2,278,900 |
| Human Resources | 562,400 | 547,900 | 537,900 | 554,900 | 571,500 |
| Libraries | 2,317,500 | 2,391,100 | 2,196,700 | 2,386,200 | 2,440,600 |
| Finance | 5,022,200 | 5,230,000 | 4,875,800 | 5,224,600 | 5,328,000 |
| Community Development | 2,929,000 | 3,071,300 | 2,632,500 | 2,944,300 | 3,009,800 |
| Capital City Rescue | 3,709,000 | 3,770,800 | 3,770,800 | 3,758,100 | 3,772,400 |
| General Engineering | 920,300 | 1,020,700 | 674,200 | 721,600 | 740,000 |
| Building Maintenance | 2,223,500 | 2,082,400 | 2,082,400 | 2,395,300 | 2,492,700 |
| Parks and Landscape | 1,830,800 | 1,722,400 | 1,676,300 | 1,680,800 | 1,706,800 |
| Additional Budgetary Savings | - | - | - | - | (238,600) |
| Capital Projects Indirect Cost | (285,000) | (524,300) | (524,300) | (524,300) | (524,300) |
| Interdepartmental Charges | (3,623,500) | (3,590,800) | (3,450,500) | (3,937,400) | (3,962,100) |
| Return Marine Passenger | | | | | |
| Fee Proceeds | - | 21,100 | 21,100 | - | - |
| Support to other funds | 42,271,000 | 44,091,900 | 44,091,700 | 44,608,600 | 44,840,500 |
| Total | 66,176,500 | 69,111,400 | 67,300,800 | 69,145,300 | 68,961,300 |
| Special Revenue Funds: | | | | | |
| Visitor Services | 1,952,000 | 2,016,500 | 1,967,600 | 1,930,900 | 1,967,000 |
| Capital Transit | 5,745,400 | 6,211,700 | 5,905,100 | 6,494,700 | 6,565,800 |
| Downtown Parking | 287,300 | 281,100 | 278,000 | 536,900 | 557,800 |
| Low-income Housing | - | 100,000 | 100,000 | 100,000 | - |
| Lands | 919,000 | 941,100 | 792,700 | 979,000 | 972,600 |
| Education - Operating | 65,094,400 | 70,910,400 | 69,719,200 | 72,717,800 | 74,002,100 |
| Education - Special Revenue | 12,577,200 | 16,810,000 | 16,457,400 | 16,229,000 | 16,686,400 |
| Eaglecrest | 2,331,100 | 2,529,600 | 2,393,100 | 2,554,900 | 2,611,900 |
| Service Areas: | | | | | |
| Police | 12,767,800 | 13,278,900 | 11,830,200 | 12,832,900 | 13,068,000 |
| Streets | 5,412,900 | 5,009,600 | 4,712,500 | 5,111,900 | 5,185,900 |
| Parks and Recreation | 3,960,500 | 4,363,700 | 4,116,000 | 4,946,100 | 5,442,900 |
| Capital City Fire | 2,916,900 | 3,543,200 | 2,856,400 | 3,243,700 | 3,428,800 |
| Sales tax | 651,000 | 759,300 | 636,600 | 688,600 | 701,100 |
| Hotel tax | 26,200 | 30,600 | 25,600 | 23,900 | 24,400 |
| Tobacco Excise tax | 12,900 | 15,000 | 12,600 | 11,700 | 11,800 |
| Marine Passenger Fee | 4,500 | 4,500 | 4,500 | 5,500 | 5,500 |
| Port Development | 4,500 | 4,500 | 4,500 | 2,800 | - |
| Library Minor Contributions | - | 5,200 | 5,000 | 5,200 | 5,200 |
| Additional Budgetary Savings | - | - | - | - | (202,200) |
| Interdepartmental Charges | (522,700) | (529,200) | (529,200) | (658,700) | (684,500) |
| Support to other funds | 65,083,200 | 57,177,300 | 57,190,800 | 55,523,300 | 53,262,100 |
| Total | \$ 179,224,100 | 183,463,000 | 178,478,600 | 183,280,100 | 183,612,600 |

SUMMARY OF EXPENDITURES BY FUND

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|---|-----------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| Permanent Fund: | | | | | |
| Jensen-Olson Arboretum Support to other funds | \$ 10,900 | - | - | - | - |
| Enterprise Funds: | | | | | |
| Airport | 5,112,600 | 5,190,400 | 4,887,200 | 4,970,500 | 5,137,600 |
| Harbors | 3,118,000 | 3,219,200 | 3,069,300 | 3,061,600 | 3,087,600 |
| Docks | 1,275,500 | 1,415,500 | 1,408,400 | 1,425,700 | 1,445,000 |
| Waste Management | 991,200 | 1,229,000 | 1,210,700 | 1,235,000 | 1,214,700 |
| Water | 3,199,400 | 3,348,400 | 3,347,500 | 3,489,500 | 3,543,100 |
| Sewer | 7,801,100 | 8,454,100 | 8,322,800 | 9,052,100 | 9,150,600 |
| Bartlett Regional Hospital | 71,311,400 | 79,554,300 | 80,279,600 | 84,025,800 | 85,948,900 |
| Interdepartmental Charges | (9,000) | (9,000) | (9,000) | (8,300) | (5,500) |
| Support to other funds | 4,135,500 | 2,825,500 | 5,181,600 | 6,180,000 | 5,000,000 |
| Total | 96,935,700 | 105,227,400 | 107,698,100 | 113,431,900 | 114,522,000 |
| Internal Service Funds: | | | | | |
| Public Works Fleet | 1,914,600 | 1,936,400 | 1,936,400 | 2,420,800 | 2,415,600 |
| Equipment Acquisition Fund | 1,868,500 | 5,491,500 | 4,864,100 | 1,645,000 | 1,483,300 |
| Risk Management | 16,313,400 | 18,190,200 | 18,114,300 | 19,795,300 | 21,403,000 |
| Interdepartmental Charges | (20,133,600) | (20,758,900) | (20,589,900) | (22,588,000) | (24,058,200) |
| Total | (37,100) | 4,859,200 | 4,324,900 | 1,273,100 | 1,243,700 |
| Capital Projects: | | | | | |
| Capital Projects | 29,245,100 | 19,685,500 | 22,041,600 | 25,296,500 | 22,819,500 |
| Support to other funds | 1,270,100 | 3,992,000 | 3,992,000 | - | - |
| Total | 30,515,200 | 23,677,500 | 26,033,600 | 25,296,500 | 22,819,500 |
| Debt Service Fund: | | | | | |
| Debt Service | 18,217,300 | 20,522,400 | 18,601,800 | 21,068,200 | 20,952,400 |
| Total | 18,217,300 | 20,522,400 | 18,601,800 | 21,068,200 | 20,952,400 |
| Special Assessments: | | | | | |
| Special Assessments | 276,100 | 241,000 | 229,200 | 292,200 | 293,900 |
| Support to other funds | 34,700 | 95,700 | 95,700 | 58,600 | 49,800 |
| Total | 310,800 | 336,700 | 324,900 | 350,800 | 343,700 |
| Work Force: | | | | | |
| CIP Engineering | 624,100 | 3,086,700 | 492,700 | 2,465,500 | 2,520,600 |
| Public Works Administration | 363,400 | 391,600 | 382,500 | 398,100 | 408,600 |
| Interdepartmental Charges | (987,500) | (3,478,300) | (875,200) | (2,863,600) | (2,929,200) |
| Total | - | - | - | - | - |
| Total All Funds (Gross) Before Better Capital City | 391,353,400 | 407,197,600 | 402,762,700 | 413,845,900 | 412,455,200 |
| Better Capital City | 418,200 | 475,000 | 455,000 | 500,000 | 500,000 |
| Total All Funds (Gross) | 391,771,600 | 407,672,600 | 403,217,700 | 414,345,900 | 412,955,200 |
| Support to other funds | (112,805,400) | (108,182,400) | (110,551,800) | (106,370,500) | (103,152,400) |
| Total Expenditures | \$ 278,966,200 | 299,490,200 | 292,665,900 | 307,975,400 | 309,802,800 |

SUMMARY OF STAFFING

| | FY07 FTE | FY08 FTE | FY09 FTE | FY10 Amended FTE | FY11 Adopted FTE | FY12 Approved FTE |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|----------------------------------|
| General Fund: | | | | | | |
| Mayor and Assembly | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Law | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 |
| Administration: | | | | | | |
| Manager | 8.30 | 10.75 | 10.75 | 11.25 | 8.63 | 8.00 |
| Clerk and Elections | 2.63 | 2.70 | 2.70 | 3.70 | 3.70 | 3.70 |
| Mgmt Information Systems | 12.66 | 12.66 | 12.66 | 13.66 | 13.66 | 13.66 |
| Human Resources | 5.00 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| Libraries | 21.72 | 21.72 | 21.72 | 21.72 | 21.72 | 21.72 |
| Finance | 47.90 | 46.90 | 46.90 | 46.00 | 47.00 | 47.00 |
| Community Development | 25.50 | 28.00 | 28.00 | 26.50 | 26.50 | 26.50 |
| General Engineering | 7.56 | 7.37 | 7.49 | 7.47 | 4.90 | 4.90 |
| Building Maintenance | 10.75 | 10.75 | 10.75 | 11.75 | 11.75 | 11.75 |
| Parks and Landscape | 16.11 | 17.34 | 17.34 | 17.34 | 17.34 | 17.34 |
| Total | 176.53 | 180.89 | 181.01 | 182.09 | 177.90 | 177.27 |
| Special Revenue Funds: | | | | | | |
| Visitor Services | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 |
| Capital Transit | 35.40 | 35.83 | 35.83 | 38.83 | 38.83 | 38.83 |
| Downtown Parking | 0.39 | 0.39 | 0.39 | 0.39 | 0.42 | 0.42 |
| Lands | 2.50 | 2.50 | 2.50 | 3.00 | 3.00 | 3.00 |
| Education | 707.25 | 750.83 | 750.83 | 762.95 | 776.37 | 773.96 |
| Eaglecrest | 26.70 | 27.01 | 27.01 | 28.50 | 28.50 | 28.50 |
| Police | 92.00 | 93.00 | 93.00 | 94.34 | 94.34 | 94.34 |
| Streets | 23.92 | 24.27 | 24.27 | 24.27 | 24.27 | 24.27 |
| Parks and Recreation | 46.72 | 45.79 | 45.79 | 46.79 | 63.10 | 63.10 |
| Capital City Fire | 42.18 | 44.86 | 44.86 | 44.86 | 44.86 | 44.86 |
| Total | 984.22 | 1,031.64 | 1,031.64 | 1,051.09 | 1,080.85 | 1,078.44 |
| Enterprise Funds: | | | | | | |
| Airport | 22.30 | 24.63 | 24.63 | 25.00 | 28.42 | 28.42 |
| Harbors | 12.84 | 13.39 | 13.39 | 13.13 | 13.13 | 13.13 |
| Docks | 8.86 | 9.32 | 9.32 | 9.86 | 9.86 | 9.86 |
| Hazardous Waste | 0.53 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water | 14.75 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Sewer | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| Bartlett Regional Hospital | 396.20 | 394.86 | 394.86 | 395.22 | 411.01 | 411.01 |
| Total | 490.48 | 493.20 | 493.20 | 494.21 | 513.42 | 513.42 |

SUMMARY OF STAFFING

| | FY07 FTE | FY08 FTE | FY09 FTE | FY10 Amended FTE | FY11 Adopted FTE | FY12 Approved FTE |
|--------------------------------|---------------------|---------------------|---------------------|---------------------------------|---------------------------------|----------------------------------|
| Internal Service Funds: | | | | | | |
| Public Works Fleet | 4.75 | 6.25 | 6.25 | 6.25 | 6.25 | 6.25 |
| Risk Management | 5.00 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| Total | 9.75 | 11.95 | 11.95 | 11.95 | 11.95 | 11.95 |
| Special Assessments: | | | | | | |
| Special Assessments | 1.29 | 1.19 | 1.34 | 1.59 | 1.60 | 1.60 |
| Total | 1.29 | 1.19 | 1.34 | 1.59 | 1.60 | 1.60 |
| Work Force: | | | | | | |
| CIP Engineering | 28.57 | 27.25 | 28.79 | 28.61 | 21.34 | 21.34 |
| Public Works Administration | 2.72 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 31.29 | 30.25 | 31.79 | 31.61 | 24.34 | 24.34 |
| Total Staffing | 1,693.56 | 1,749.12 | 1,750.93 | 1,772.54 | 1,810.06 | 1,807.02 |

INTERDEPARTMENTAL CHARGES

| | | FY10 | | FY11 | FY12 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| General Fund: | | | | | |
| Mayor and Assembly | \$ 55,400 | 55,400 | 55,400 | 45,300 | 45,300 |
| Law | 218,000 | 218,000 | 218,000 | 248,000 | 248,000 |
| Manager | 70,600 | 46,400 | 46,400 | 46,700 | 46,700 |
| Personnel | 132,200 | 132,200 | 132,200 | 162,400 | 162,400 |
| Clerk | 33,400 | 93,400 | 93,400 | 100,500 | 100,500 |
| Mgmt Information Systems | 437,000 | 437,000 | 437,000 | 515,700 | 515,700 |
| Finance | 1,683,200 | 1,736,600 | 1,595,500 | 1,724,900 | 1,738,000 |
| General Engineering | 11,200 | 11,200 | 11,200 | 15,900 | 15,900 |
| Building Maintenance | 930,800 | 808,900 | 809,700 | 1,017,200 | 1,028,800 |
| Parks and Landscape | 51,700 | 51,700 | 51,700 | 60,800 | 60,800 |
| Total | 3,623,500 | 3,590,800 | 3,450,500 | 3,937,400 | 3,962,100 |
| Special Revenue Funds: | | | | | |
| Capital City Fire | 476,600 | 483,100 | 483,100 | 494,200 | 505,800 |
| Downtown Parking | - | - | - | 110,900 | 125,100 |
| Roaded Service Area | 46,100 | 46,100 | 46,100 | 53,600 | 53,600 |
| Total | 522,700 | 529,200 | 529,200 | 658,700 | 684,500 |
| Internal Service Funds: | | | | | |
| Public Works Fleet | 1,928,300 | 1,926,500 | 1,969,300 | 2,434,800 | 2,427,000 |
| Equipment Acquisition Fund | 1,635,100 | 1,756,100 | 1,751,900 | 1,546,500 | 1,596,600 |
| Risk Management | 16,570,200 | 17,076,300 | 16,868,700 | 18,606,700 | 20,034,600 |
| Total | 20,133,600 | 20,758,900 | 20,589,900 | 22,588,000 | 24,058,200 |
| Enterprise Fund: | | | | | |
| Docks | 9,000 | 9,000 | 9,000 | 8,300 | 5,500 |
| Total Operating Interdepartmental Charges | 24,288,800 | 24,887,900 | 24,578,600 | 27,192,400 | 28,710,300 |
| Work Force: | | | | | |
| CIP Engineering | 624,100 | 3,086,700 | 492,700 | 2,465,500 | 2,520,600 |
| Public Works Administration | 363,400 | 391,600 | 382,500 | 398,100 | 408,600 |
| | 987,500 | 3,478,300 | 875,200 | 2,863,600 | 2,929,200 |
| Total Interdepartmental Charges | \$ 25,276,300 | 28,366,200 | 25,453,800 | 30,056,000 | 31,639,500 |

NOTES

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SUPPORT TO OTHER FUNDS

| | | FY10 | | FY11 | FY12 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| General Fund Support to: | | | | | |
| Education - Operating | \$ 24,132,000 | 24,823,800 | 24,823,800 | 25,399,200 | 25,848,900 |
| Education - Special Revenue | 405,000 | 609,000 | 609,000 | 457,800 | 570,000 |
| Jensen-Olson Arboretum | 98,900 | - | - | - | - |
| Eaglecrest | 675,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Visitor Services | 60,000 | 60,000 | 60,000 | 260,000 | 260,000 |
| Downtown Parking | 85,000 | 85,000 | 85,000 | 72,300 | 72,300 |
| Bartlett Regional Hospital - Rainforest | | | | | |
| Recovery Center | 195,400 | 195,400 | 195,400 | - | - |
| Special Assessment | - | 12,300 | 12,100 | - | - |
| Debt Service | 16,619,700 | 17,581,400 | 17,581,400 | 17,694,300 | 17,364,300 |
| Total | 42,271,000 | 44,091,900 | 44,091,700 | 44,608,600 | 44,840,500 |
| Special Revenue Fund Support To: | | | | | |
| Sales Tax To: | | | | | |
| General Fund | 12,251,400 | 10,800,200 | 10,800,200 | 10,955,000 | 10,955,000 |
| Capital Transit | 27,500 | 25,000 | 25,000 | - | - |
| Sustainability | 2,000,000 | - | - | - | - |
| Capital Projects | 18,876,000 | 17,035,500 | 17,035,500 | 16,092,600 | 15,538,500 |
| Bartlett Regional Hospital | 666,100 | 705,300 | 705,300 | 937,300 | 937,300 |
| Debt Service | 774,000 | 1,284,500 | 1,284,500 | 1,552,900 | 1,400,000 |
| Roaded Service Area | 12,343,400 | 10,432,300 | 10,432,300 | 10,865,000 | 10,865,000 |
| Fire Service Area | 1,324,600 | 1,179,500 | 1,179,500 | 1,086,000 | 1,086,000 |
| Education Operating To: | | | | | |
| Education Special Revenue | 297,100 | 244,000 | 244,000 | 75,000 | 75,000 |
| Education Other | 383,200 | 683,200 | 696,700 | 618,500 | 678,500 |
| Education Other To: | | | | | |
| Education Special Revenue | 8,500 | 15,000 | 15,000 | - | - |
| Hotel Tax To: | | | | | |
| Visitor Services | 1,135,000 | 1,169,100 | 1,169,100 | 1,000,200 | 998,800 |
| Tobacco Excise Tax To: | | | | | |
| Sales Tax Budget Reserve | - | - | - | 407,100 | 72,400 |
| Bartlett Regional Hospital | 241,500 | 222,300 | 222,300 | 185,700 | 185,700 |
| General Fund | 297,300 | 273,600 | 273,600 | 1,347,900 | 1,304,800 |
| Mental Health To: | | | | | |
| General Fund | 8,800 | - | - | - | - |
| Marine Passenger Fee To: | | | | | |
| General Fund | 1,391,500 | 1,401,000 | 1,401,000 | 1,492,400 | 1,000,300 |
| Roaded Service Area | 808,300 | 806,500 | 806,500 | 823,800 | 823,800 |
| Fire Service Area | 90,500 | 94,200 | 94,200 | 84,000 | 84,000 |
| Visitor Services | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Capital Transit | 138,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Dock | 40,000 | 154,100 | 154,100 | 154,100 | 154,100 |
| Airport | - | 271,000 | 271,000 | 164,000 | 164,000 |
| Bartlett Regional Hospital | - | 23,000 | 23,000 | 29,600 | 29,600 |
| Capital Projects | 3,203,700 | 1,591,500 | 1,591,500 | 1,023,900 | - |
| Available for Capital Projects | \$ - | - | - | - | 1,781,000 |

continued next page

SUPPORT TO OTHER FUNDS

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|---|-----------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| Special Revenue Fund Support To, continued | | | | | |
| Lands To Capital Projects | \$ 550,000 | 475,000 | 475,000 | 500,000 | 500,000 |
| Sustainability To: | | | | | |
| Sales Tax | - | 2,000,000 | 2,000,000 | - | - |
| Capital Projects | 2,000,000 | - | - | - | - |
| Port Development To: | | | | | |
| Capital Projects | 1,750,000 | 1,750,000 | 1,750,000 | 1,500,000 | - |
| Roaded Service Area To: | | | | | |
| General Fund | 173,800 | - | - | - | - |
| Capital Transit | 3,860,000 | 3,800,000 | 3,800,000 | 3,900,000 | 3,900,000 |
| Eaglecrest | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| School District | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total | 65,083,200 | 57,177,300 | 57,190,800 | 55,523,300 | 53,262,100 |
| Jensen-Olson Arboretum Fund | | | | | |
| Support to: | | | | | |
| General Fund | 10,900 | - | - | - | - |
| Total | 10,900 | - | - | - | - |
| Capital Projects Support To: | | | | | |
| General Fund | - | 182,000 | 182,000 | - | - |
| Sustainability | - | 2,000,000 | 2,000,000 | - | - |
| Lands | 12,600 | - | - | - | - |
| Airport | 312,500 | - | - | - | - |
| Wastewater | 945,000 | 1,810,000 | 1,810,000 | - | - |
| Total | 1,270,100 | 3,992,000 | 3,992,000 | - | - |
| Enterprise Fund Support To: | | | | | |
| Harbors To Capital Projects | 292,500 | - | - | - | - |
| Docks to Capital Projects | - | 5,500 | 5,500 | - | - |
| Bartlett Regional Hospital to | | | | | |
| Capital Projects | - | 400,000 | 2,756,100 | 5,000,000 | 5,000,000 |
| Water To Capital Projects | 2,695,000 | 2,420,000 | 2,420,000 | 1,180,000 | - |
| Wastewater To Capital Projects | 1,148,000 | - | - | - | - |
| Total | 4,135,500 | 2,825,500 | 5,181,600 | 6,180,000 | 5,000,000 |
| Special Assessment Funds To: | | | | | |
| General Fund | 32,700 | 15,700 | 15,700 | 28,600 | 19,800 |
| Capital Transit | - | 30,000 | 30,000 | 30,000 | 30,000 |
| Wastewater | 2,000 | 50,000 | 50,000 | - | - |
| Total | 34,700 | 95,700 | 95,700 | 58,600 | 49,800 |
| Total Support To Other Funds | \$ 112,805,400 | 108,182,400 | 110,551,800 | 106,370,500 | 103,152,400 |

SUPPORT FROM OTHER FUNDS

| | | FY10 | | FY11 | FY12 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| General Fund Support From: | | | | | |
| Sales Tax | \$ 12,251,400 | 10,800,200 | 10,800,200 | 10,955,000 | 10,955,000 |
| Roaded Service Area | 173,800 | - | - | - | - |
| Tobacco Excise Tax | 297,300 | 273,600 | 273,600 | 1,347,900 | 1,304,800 |
| Marine Passenger Fee | 1,391,500 | 1,401,000 | 1,401,000 | 1,492,400 | 1,000,300 |
| Capital Projects | - | 182,000 | 182,000 | - | - |
| Jensen-Olson Arboretum | 10,900 | - | - | - | - |
| Mental Health | 8,800 | - | - | - | - |
| Special Assessments | 32,700 | 15,700 | 15,700 | 28,600 | 19,800 |
| Total | 14,166,400 | 12,672,500 | 12,672,500 | 13,823,900 | 13,279,900 |
| Special Revenue Fund Support From: | | | | | |
| Sales Tax From: | | | | | |
| Tobacco Excise Tax | - | - | - | 407,100 | 72,400 |
| Sustainability | - | 2,000,000 | 2,000,000 | - | - |
| Education - Operating From: | | | | | |
| General Fund | 24,132,000 | 24,823,800 | 24,823,800 | 25,399,200 | 25,848,900 |
| Education - Special Revenue From: | | | | | |
| General Fund | 405,000 | 609,000 | 609,000 | 457,800 | 570,000 |
| Roaded Service Area | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Education Operating Fund | 680,300 | 927,200 | 940,700 | 693,500 | 753,500 |
| Education Other Special Revenue | 8,500 | 15,000 | 15,000 | - | - |
| Roaded Service Area From: | | | | | |
| Sales Tax | 12,343,400 | 10,432,300 | 10,432,300 | 10,865,000 | 10,865,000 |
| Marine Passenger Fee | 808,300 | 806,500 | 806,500 | 823,800 | 823,800 |
| Fire Service Area From: | | | | | |
| Sales Tax | 1,324,600 | 1,179,500 | 1,179,500 | 1,086,000 | 1,086,000 |
| Marine Passenger Fee | 90,500 | 94,200 | 94,200 | 84,000 | 84,000 |
| Downtown Parking From: | | | | | |
| General Fund | 85,000 | 85,000 | 85,000 | 72,300 | 72,300 |
| Visitor Services From: | | | | | |
| General Fund | 60,000 | 60,000 | 60,000 | 260,000 | 260,000 |
| Hotel Tax | 1,135,000 | 1,169,100 | 1,169,100 | 1,000,200 | 998,800 |
| Marine Passenger Fee | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Lands From: | | | | | |
| Capital Projects | 12,600 | - | - | - | - |
| Eaglecrest From: | | | | | |
| General Fund | 675,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Roaded Service Area | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Sustainability From: | | | | | |
| Sales Tax | 2,000,000 | - | - | - | - |
| Capital Projects | - | 2,000,000 | 2,000,000 | - | - |
| Capital Transit From: | | | | | |
| Marine Passenger Fee | 138,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Sales Tax | 27,500 | 25,000 | 25,000 | - | - |
| Roaded Service Area | 3,860,000 | 3,800,000 | 3,800,000 | 3,900,000 | 3,900,000 |
| Fee in Lieu of Parking | - | 30,000 | 30,000 | 30,000 | 30,000 |
| Total | \$ 48,228,700 | 49,523,100 | 49,536,600 | 46,532,200 | 46,818,000 |

continued next page

SUPPORT FROM OTHER FUNDS

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|--|-----------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| Jensen-Olson Arboretum Fund | | | | | |
| Support From General Fund | \$ 98,900 | - | - | - | - |
| Debt Service Support From: | | | | | |
| General Fund | 16,619,700 | 17,581,400 | 17,581,400 | 17,694,300 | 17,364,300 |
| Sales Tax Fund | 774,000 | 1,284,500 | 1,284,500 | 1,552,900 | 1,400,000 |
| Total | 17,393,700 | 18,865,900 | 18,865,900 | 19,247,200 | 18,764,300 |
| Capital Project Fund Support From: | | | | | |
| Sales Tax | 18,876,000 | 17,035,500 | 17,035,500 | 16,092,600 | 15,538,500 |
| Marine Passenger Fee | 3,203,700 | 1,591,500 | 1,591,500 | 1,023,900 | - |
| Sustainability | 2,000,000 | - | - | - | - |
| Available Marine Passenger Fee | - | - | - | - | 1,781,000 |
| Lands | 550,000 | 475,000 | 475,000 | 500,000 | 500,000 |
| Port Development | 1,750,000 | 1,750,000 | 1,750,000 | 1,500,000 | - |
| Bartlett Regional Hospital | - | 400,000 | 2,756,100 | 5,000,000 | 5,000,000 |
| Harbors | 292,500 | - | - | - | - |
| Docks | - | 5,500 | 5,500 | - | - |
| Water | 2,695,000 | 2,420,000 | 2,420,000 | 1,180,000 | - |
| Wastewater | 1,148,000 | - | - | - | - |
| Total | 30,515,200 | 23,677,500 | 26,033,600 | 25,296,500 | 22,819,500 |
| Enterprise Fund Support From: | | | | | |
| Bartlett Regional Hospital from: | | | | | |
| Tobacco Excise Tax | 241,500 | 222,300 | 222,300 | 185,700 | 185,700 |
| Liquor Sales Tax | 666,100 | 705,300 | 705,300 | 937,300 | 937,300 |
| Marine Passenger Fee | - | 23,000 | 23,000 | 29,600 | 29,600 |
| General Fund for Rainforest Recovery Center | 195,400 | 195,400 | 195,400 | - | - |
| Airport from: | | | | | |
| Marine Passenger Fee | - | 271,000 | 271,000 | 164,000 | 164,000 |
| Capital Projects | 312,500 | - | - | - | - |
| Dock from Marine Passenger Fee | 40,000 | 154,100 | 154,100 | 154,100 | 154,100 |
| Capital Projects | 945,000 | 1,810,000 | 1,810,000 | - | - |
| Special Assessments | 2,000 | 50,000 | 50,000 | - | - |
| Total | 2,402,500 | 3,431,100 | 3,431,100 | 1,470,700 | 1,470,700 |
| Special Assessment Funds | | | | | |
| Support From General Fund | - | 12,300 | 12,100 | - | - |
| Total Support From Other Funds | \$ 112,805,400 | 108,182,400 | 110,551,800 | 106,370,500 | 103,152,400 |

CITY AND BOROUGH OF JUNEAU

| <u>Fund Title</u> | <u>Beginning Balance</u> | + | <u>Projected Revenues</u> | + | <u>Support From</u> | - | <u>Support To</u> | - |
|--------------------------------------|------------------------------|---|-------------------------------|---|-------------------------|---|-----------------------|---|
| General Fund | \$ 8,182,000 | | 57,012,800 | | 13,823,900 | | 44,608,600 | |
| Special Revenue Funds: | | | | | | | | |
| Visitor Services | 151,000 | | 411,200 | | 1,485,500 | | - | |
| Capital Transit | 898,300 | | 1,909,600 | | 4,208,000 | | - | |
| Marine Passenger Fee | 239,000 | | 4,299,000 | | - | | 4,275,100 | |
| Eaglecrest | (671,500) | | 1,875,800 | | 750,000 | | - | |
| Education - Operating | 2,889,400 | | 47,055,500 | | 25,399,200 | | 693,500 | |
| Education - Special Revenue/Other | 1,107,300 | | 14,809,100 | | 1,351,300 | | - | |
| Lands and Resource Management | 3,077,900 | | 846,600 | | - | | 500,000 | |
| * Roaded Service Area | 4,713,800 | | 13,495,100 | | 11,688,800 | | 4,125,000 | |
| Fire Service Area | 723,100 | | 1,829,600 | | 1,170,000 | | - | |
| Downtown Parking | 53,100 | | 445,000 | | 72,300 | | - | |
| Affordable Housing | 867,100 | | - | | - | | - | |
| Sales Tax | 9,625,500 | | 39,922,400 | | 407,100 | | 41,488,800 | |
| Hotel Tax | 333,800 | | 930,000 | | - | | 1,000,200 | |
| Port Development | 3,660,600 | | 1,613,900 | | - | | 1,500,000 | |
| Tobacco Excise Tax | 456,500 | | 1,574,700 | | - | | 1,940,700 | |
| Library Minor Contributions | 133,400 | | 5,200 | | - | | - | |
| Total Special Revenue Funds | 28,258,300 | | 131,022,700 | | 46,532,200 | | 55,523,300 | |
| Enterprise Funds: | | | | | | | | |
| ** Harbors | 3,379,300 | | 3,199,200 | | - | | - | |
| ** Docks | 4,816,600 | | 1,768,700 | | 154,100 | | - | |
| Water | 1,342,800 | | 3,925,700 | | - | | 1,180,000 | |
| Wastewater (Sewer) | 4,091,900 | | 7,841,300 | | - | | - | |
| ** Airport | 3,089,500 | | 4,806,500 | | 164,000 | | - | |
| Waste Management | 746,700 | | 1,069,200 | | - | | - | |
| Hospital | 18,376,400 | | 90,950,200 | | 1,152,600 | | 5,000,000 | |
| Total Enterprise Funds | 35,843,200 | | 113,560,800 | | 1,470,700 | | 6,180,000 | |
| Internal Service Funds: | | | | | | | | |
| ** Public Works Fleet | 1,880,200 | | 4,112,400 | | - | | - | |
| Self-Insurance | 4,515,500 | | 18,700,700 | | - | | - | |
| Total Internal Service Funds | 6,395,700 | | 22,813,100 | | - | | - | |
| LIDS/Debt Service/Work Force: | | | | | | | | |
| LIDS | 521,300 | | 172,400 | | - | | 58,600 | |
| Debt Service | 8,317,400 | | 191,200 | | 19,247,200 | | - | |
| Work Force | - | | 2,863,600 | | - | | - | |
| Capital Project Funds | - | | - | | 25,296,500 | | - | |
| Jensen-Olson Arboretum | 2,007,900 | | 82,600 | | - | | - | |
| Interdepartmental Charges | - | | (30,580,300) | | - | | - | |
| Total City Funds | \$ 89,525,800 | | 297,138,900 | | 106,370,500 | | 106,370,500 | |

* Includes Secured Rural Schools/Roads Reserves of \$12,000

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY11

| <u>Adopted Budget</u> | = | <u>Subtotal</u> | - | <u>Reserves</u> | = | <u>Ending Balance</u> | <u>Fund Title</u> |
|-----------------------|---|-------------------|---|-------------------|---|-----------------------|--------------------------------------|
| 29,498,400 | | 4,911,700 | | 3,000,000 | | 1,911,700 | General Fund |
| | | | | | | | Special Revenue Funds: |
| 1,930,900 | | 116,800 | | - | | 116,800 | Visitor Services |
| 6,494,700 | | 521,200 | | - | | 521,200 | Capital Transit |
| 5,500 | | 257,400 | | - | | 257,400 | Marine Passenger Fee |
| 2,554,900 | | (600,600) | | - | | (600,600) | Eaglecrest |
| 72,717,800 | | 1,932,800 | | - | | 1,932,800 | Education - Operating |
| 16,229,000 | | 1,038,700 | | - | | 1,038,700 | Education - Special Revenue/Other |
| 979,000 | | 2,445,500 | | 653,500 | | 1,792,000 | Lands and Resource Management |
| 22,890,900 | | 2,881,800 | | 1,012,000 | | 1,869,800 | * Roaded Service Area |
| 3,243,700 | | 479,000 | | - | | 479,000 | Fire Service Area |
| 536,900 | | 33,500 | | - | | 33,500 | Downtown Parking |
| 100,000 | | 767,100 | | - | | 767,100 | Affordable Housing |
| 688,600 | | 7,777,600 | | 8,382,400 | | (604,800) | Sales Tax |
| 23,900 | | 239,700 | | - | | 239,700 | Hotel Tax |
| 2,800 | | 3,771,700 | | - | | 3,771,700 | Port Development |
| 11,700 | | 78,800 | | - | | 78,800 | Tobacco Excise Tax |
| 5,200 | | 133,400 | | - | | 133,400 | Library Minor Contributions |
| 128,415,500 | | 21,874,400 | | 10,047,900 | | 11,826,500 | Total Special Revenue Funds |
| | | | | | | | Enterprise Funds: |
| 3,061,600 | | 3,516,900 | | 753,200 | | 2,763,700 | ** Harbors |
| 1,425,700 | | 5,313,700 | | - | | 5,313,700 | ** Docks |
| 3,489,500 | | 599,000 | | - | | 599,000 | Water |
| 9,052,100 | | 2,881,100 | | - | | 2,881,100 | Wastewater (Sewer) |
| 4,970,500 | | 3,089,500 | | - | | 3,089,500 | ** Airport |
| 1,235,000 | | 580,900 | | - | | 580,900 | Hazardous Waste |
| 84,025,800 | | 21,453,400 | | - | | 21,453,400 | Hospital |
| 107,260,200 | | 37,434,500 | | 753,200 | | 36,681,300 | Total Enterprise Funds |
| | | | | | | | Internal Service Funds: |
| 4,065,800 | | 1,926,800 | | - | | 1,926,800 | ** Public Works Fleet |
| 19,795,300 | | 3,420,900 | | - | | 3,420,900 | Self-Insurance |
| 23,861,100 | | 5,347,700 | | - | | 5,347,700 | Total Internal Service Funds |
| | | | | | | | LIDS/Debt Service/Work Force: |
| 292,200 | | 342,900 | | - | | 342,900 | LIDS |
| 21,068,200 | | 6,687,600 | | 5,129,500 | | 1,558,100 | Debt Service |
| 2,863,600 | | - | | - | | - | Work Force |
| 25,296,500 | | - | | - | | - | Capital Project Funds |
| - | | 2,090,500 | | 2,097,200 | | (6,700) | Jensen-Olson Arboretum |
| (30,580,300) | | - | | - | | - | Interdepartmental Charges |
| 307,975,400 | | 78,689,300 | | 21,027,800 | | 57,661,500 | Total City Funds |

CITY AND BOROUGH OF JUNEAU

| <u>Fund Title</u> | <u>Beginning Balance</u> | + | <u>Projected Revenues</u> | + | <u>Support From</u> | - | <u>Support To</u> | - |
|--------------------------------------|------------------------------|---|-------------------------------|---|-------------------------|---|-----------------------|---|
| General Fund | \$ 4,911,700 | | 58,756,100 | | 13,279,900 | | 44,840,500 | |
| Special Revenue Funds: | | | | | | | | |
| Visitor Services | 116,800 | | 411,200 | | 1,484,100 | | - | |
| Capital Transit | 521,200 | | 1,909,600 | | 4,208,000 | | - | |
| Marine Passenger Fee | 257,400 | | 4,514,000 | | - | | 4,540,100 | |
| Eaglecrest | (600,600) | | 1,923,200 | | 750,000 | | - | |
| Education - Operating | 1,932,800 | | 48,656,700 | | 25,848,900 | | 753,500 | |
| Education - Special Revenue/Other | 1,038,700 | | 15,101,100 | | 1,523,500 | | - | |
| Lands and Resource Management | 2,445,500 | | 713,800 | | - | | 500,000 | |
| * Roaded Service Area | 2,881,800 | | 14,061,000 | | 11,688,800 | | 4,125,000 | |
| Fire Service Area | 479,000 | | 1,915,900 | | 1,170,000 | | - | |
| Downtown Parking | 33,500 | | 484,200 | | 72,300 | | - | |
| Affordable Housing | 767,100 | | - | | - | | - | |
| Sales Tax | 7,777,600 | | 41,332,400 | | 72,400 | | 40,781,800 | |
| Hotel Tax | 239,700 | | 930,000 | | - | | 998,800 | |
| Port Development | 3,771,700 | | - | | - | | - | |
| Tobacco Excise Tax | 78,800 | | 1,574,700 | | - | | 1,562,900 | |
| Library Minor Contributions | 133,400 | | 5,200 | | - | | - | |
| Total Special Revenue Funds | 21,874,400 | | 133,533,000 | | 46,818,000 | | 53,262,100 | |
| Enterprise Funds: | | | | | | | | |
| ** Harbors | 3,516,900 | | 3,202,300 | | - | | - | |
| ** Docks | 5,313,700 | | 1,765,900 | | 154,100 | | - | |
| Water | 599,000 | | 3,983,100 | | - | | - | |
| Wastewater (Sewer) | 2,881,100 | | 7,845,300 | | - | | - | |
| ** Airport | 3,089,500 | | 4,877,500 | | 164,000 | | - | |
| Hazardous Waste | 580,900 | | 1,070,000 | | - | | - | |
| Hospital | 21,453,400 | | 95,489,200 | | 1,152,600 | | 5,000,000 | |
| Total Enterprise Funds | 37,434,500 | | 118,233,300 | | 1,470,700 | | 5,000,000 | |
| Internal Service Funds: | | | | | | | | |
| ** Public Works Fleet | 1,926,800 | | 4,158,400 | | - | | - | |
| Self-Insurance | 3,420,900 | | 20,128,600 | | - | | - | |
| Total Internal Service Funds | 5,347,700 | | 24,287,000 | | - | | - | |
| LIDS/Debt Service/Work Force: | | | | | | | | |
| LIDS | 342,900 | | 276,400 | | - | | 49,800 | |
| Debt Service | 6,687,600 | | 168,400 | | 18,764,300 | | - | |
| Work Force | - | | 2,929,200 | | - | | - | |
| Capital Project Funds | - | | - | | 22,819,500 | | - | |
| Jensen-Olson Arboretum | 2,090,500 | | 88,400 | | - | | - | |
| Interdepartmental Charges | - | | (32,163,800) | | - | | - | |
| Total City Funds | \$ 78,689,300 | | 306,108,000 | | 103,152,400 | | 103,152,400 | |

* Includes Secured Rural Schools/Roads Reserves of \$12,000

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY12

| <u>Approved Budget</u> | = | <u>Subtotal</u> | - | <u>Reserves</u> | = | <u>Ending Balance</u> | <u>Fund Title</u> |
|------------------------|---|-------------------|---|-------------------|---|-----------------------|--------------------------------------|
| 29,107,200 | | 3,000,000 | | 3,000,000 | | - | General Fund |
| | | | | | | | Special Revenue Funds: |
| 1,967,000 | | 45,100 | | - | | 45,100 | Visitor Services |
| 6,565,800 | | 73,000 | | - | | 73,000 | Capital Transit |
| 5,500 | | 225,800 | | - | | 225,800 | Marine Passenger Fee |
| 2,611,900 | | (539,300) | | - | | (539,300) | Eaglecrest |
| 74,002,100 | | 1,682,800 | | - | | 1,682,800 | Education - Operating |
| 16,686,400 | | 976,900 | | - | | 976,900 | Education - Special Revenue/Other |
| 972,600 | | 1,686,700 | | 836,800 | | 849,900 | Lands and Resource Management |
| 23,494,600 | | 1,012,000 | | 1,012,000 | | - | * Roaded Service Area |
| 3,428,800 | | 136,100 | | - | | 136,100 | Fire Service Area |
| 557,800 | | 32,200 | | - | | 32,200 | Downtown Parking |
| - | | 767,100 | | - | | 767,100 | Affordable Housing |
| 701,100 | | 7,699,500 | | 7,543,500 | | 156,000 | Sales Tax |
| 24,400 | | 146,500 | | - | | 146,500 | Hotel Tax |
| - | | 3,771,700 | | - | | 3,771,700 | Port Development |
| 11,800 | | 78,800 | | - | | 78,800 | Tobacco Excise Tax |
| 5,200 | | 133,400 | | - | | 133,400 | Library Minor Contributions |
| 131,035,000 | | 17,928,300 | | 9,392,300 | | 8,536,000 | Total Special Revenue Funds |
| | | | | | | | Enterprise Funds: |
| 3,087,600 | | 3,631,600 | | 753,200 | | 2,878,400 | ** Harbors |
| 1,445,000 | | 5,788,700 | | - | | 5,788,700 | ** Docks |
| 3,543,100 | | 1,039,000 | | - | | 1,039,000 | Water |
| 9,150,600 | | 1,575,800 | | - | | 1,575,800 | Wastewater (Sewer) |
| 5,137,600 | | 2,993,400 | | - | | 2,993,400 | ** Airport |
| 1,214,700 | | 436,200 | | - | | 436,200 | Hazardous Waste |
| 85,948,900 | | 27,146,300 | | - | | 27,146,300 | Hospital |
| 109,527,500 | | 42,611,000 | | 753,200 | | 41,857,800 | Total Enterprise Funds |
| | | | | | | | Internal Service Funds: |
| 3,898,900 | | 2,186,300 | | - | | 2,186,300 | ** Public Works Fleet |
| 21,403,000 | | 2,146,500 | | - | | 2,146,500 | Self-Insurance |
| 25,301,900 | | 4,332,800 | | - | | 4,332,800 | Total Internal Service Funds |
| | | | | | | | LIDS/Debt Service/Work Force: |
| 293,900 | | 275,600 | | - | | 275,600 | LIDS |
| 20,952,400 | | 4,667,900 | | 4,473,800 | | 194,100 | Debt Service |
| 2,929,200 | | - | | - | | - | Work Force |
| 22,819,500 | | - | | - | | - | Capital Project Funds |
| - | | 2,178,900 | | 2,097,200 | | 81,700 | Jensen-Olson Arboretum |
| (32,163,800) | | - | | - | | - | Interdepartmental Charges |
| 309,802,800 | | 74,994,500 | | 19,716,500 | | 55,278,000 | Total City Funds |

CHANGES IN FUND BALANCES OVERVIEW

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 Budget (Rainy Day Fund) Reserve. The Budget Reserve is intended to help balance operations during difficult financial years. The project balance in the Budget Reserve at the beginning of the biennial budget is \$9.164 million. The Assembly has approved removing \$2.1 million during FY11 and FY12 to help cover the projected budget shortfall.

Individual Funds

The following is a summary and explanation of the FY11 and FY12 projected ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds fund balances are restricted to specific uses and are not considered available for general governmental functions.

General Fund – The two-year budget as presented projects that all available fund balances through FY11, excluding the \$3.0 million set aside as part of the general governmental emergency reserves, will be used. In order to balance the FY11 and FY12 operating budgets we are projecting to use \$3.270 million in FY11 and \$1.912 million in FY12 fund balance to meet our operating needs for each year. In meeting the financial needs of balancing the FY11 and FY12 budgets we are projecting that departments will find additional budgetary savings or not spend all of their budget authorizations by \$238,600. This amount is being carried out of FY11 and used to balance FY12. This will be analyzed and revised during the FY12 budget cycle. For the Emergency Reserves, the Assembly has adopted a policy to set aside an amount equal to 5% of our operating expenditures in an "Emergency Operating Reserve." The Emergency Reserve is divided between the General Fund (\$3.0 million) and the Road Service Area (\$1.0 million).

Capital Transit – The projected carryover for FY11 is \$521,200 and \$73,000 for FY12. Our fund balance target is equal to the 10% of Transit's revenues or approximately \$80,000. We are carrying this fund balance because revenues can vary (budget to actual) as much as 10% during a budget year. Any amounts in excess of the 10% target are carried over as fund balance to smooth fluctuations in revenue and to assist in funding increased costs.

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 \$257,400 for FY11 and \$225,800 for FY12. This amount represents approximately 5% of revenues. This amount is being retained as a reserve for potential tourism variation from the uncertain economic times.

Eaglecrest – The ending FY11 and FY12 fund balance deficits are projected to be \$(600,600) and \$(539,300) respectively. Prior to FY07, Eaglecrest had experienced several bad ski seasons in a row resulting in a significant 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, \$1,932,800 for FY11 and \$1,682,800 for FY12. The District tries 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 of \$1,038,700 for FY11 and \$976,900 for FY12 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

CHANGES IN FUND BALANCES OVERVIEW

Lands and Resource Management – The projected carryover for FY11 is \$1,792,000 and \$849,900 for FY12. Reserves of \$653,500 and \$836,800 for FY11 and FY12, from loan repayments are set aside for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with marine passenger fees) associated with commercial floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.

Roaded Service Area – The two-year budget as presented will carry over \$1,869,800 in FY11 and \$0 for FY12 in fund balance (this excludes, for both years, \$1,000,000 set aside as part of the general governmental emergency reserves and \$12,000 in restricted funds under the Secured Rural Schools/Roads Reserves program). We are currently projecting to have additional budgetary savings of \$202,200 coming out of FY11 to be used to balance FY12. This will be analyzed and revised during the FY12 budget cycle.

Fire Service Area – The total projected carryover is \$479,000 and \$136,100 for FY11 and FY12, respectively. These funds are restricted for fire related purposes. The ending FY12 balance represents approximately 4% of annual operations. See the General Fund narrative on the previous page for a discussion on the General Fund, Roaded Service Area and Fire Service Area fund balances.

Downtown Parking – The total projected carryover is \$33,500 for FY11 and \$32,200 for FY12. 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 (deficit) for FY11 is \$(604,800) and \$156,000 for FY12 (excluding reserves of \$8,382,400 for FY11 and \$7,543,500 for FY12). The FY12 ending balance is as follows –

| | |
|--|---------------------|
| • 1% 5-year temp. levy for various capital improvements, ending September 30, 2013 | 59,100 |
| • 1% 5-year temp. levy for areawide roads, ending June 30, 2012 | 20,100 |
| • 2% 1% permanent & 1% temp. operational levy | 73,200 |
| • 1% 5-year temp. levy, the Sales Tax Budget Reserve | 7,543,500 |
| • 3% permanent liquor sales tax levy | <u>3,600</u> |
| Total Projected Fund Balance | <u>\$ 7,699,500</u> |

Port Development– The projected carryover for Port Development is \$3,771,700 for both FY11 and FY12. By Federal law these funds are use restricted to the safety and efficiency of the cruise ships and their passengers. There are no transfers currently identified in the FY11 and FY12 budgets. This passenger fee is schedule to sunset on January 7, 2011.

Visitor Services, Hotel Tax, Parks and Recreation Improvements, Tobacco Excise Tax, and Library Minor Contributions – The projected carryover for these funds is obligated for specific uses and are not considered available for general governmental functions.

Enterprise Funds (for all funds) – The total projected carryover of \$36,681,300 for FY11 and \$41,857,800 for FY12 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.

CHANGES IN FUND BALANCES OVERVIEW

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 budgeting for a number of capital projects in the budget year – roof repair/replacement and renovation of remaining patient rooms on the third floor Medical/Surgical Unit. They are projecting an increase in fund balance in order to begin to set aside funds for the development/addition of a Child Adolescent Mental Health Unit.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$1,926,800 and \$2,186,900 for FY11 and FY12, respectively. Approximately \$218,900 for FY11 and \$230,300 for FY12 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition 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 FY11 is \$3,420,900 and \$2,146,500 for FY12. The individual ending components of this balance are made up of \$1,056,500 Health & Wellness, \$625,400 Safety & Workers Compensation, \$239,800 General/Auto Liability, \$197,800 Employee Practice/Property, \$4,700 Special Coverage, and \$22,300 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance carryover for FY11 is \$342,900 and \$275,600 for FY12 is comprised of the sewer and 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 \$446,400 and \$295,300 for FY11 and FY12, respectively. Consolidated LID's carryover balance is projected to be a deficit of \$(103,500) for FY11 and \$(19,700) for FY12. 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 \$6,687,600 for FY11 and \$4,667,900 for FY12, of which \$5,129,500 and \$4,473,800 is reserved respectively. 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 FY11 is \$2,090,500 and \$2,178,900 for FY12, of which \$2,097,200 is reserved. The deficit of \$(6,700) in FY11 is a result of lower than anticipated interest earnings which by the end of FY12 have turned around with a projected carryover of \$81,700. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term "arboretum" means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

PROPERTY ASSESSMENT AND TAXATION

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

Areawide:

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

Roaded Service Area, SA#9:

| | |
|---------|--------------------|
| Police | Parks & Recreation |
| Streets | Capital Transit |

Fire Service Area, SA#10:

| |
|----------------------------|
| Capital City Rescue (Fire) |
|----------------------------|

ASSESSED VALUES CHANGES

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

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

The Assessor is projecting the FY11 (calendar 2010) areawide taxable assessed values at \$3.957 billion. This amount includes both real and business personal property assessments. This represents an increase of \$28.1 million or 0.72% over the previous year. The City Assessor attributes the majority of this assessed value growth to additions of business personal property owned by the Kensington and Greens Creek mines.

PROPERTY ASSESSMENT AND TAXATION

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.

2009 TO 2010 ASSESSED VALUES CHANGES BY PROPERTY TYPE *(estimated)*

| | <u>Assessed Values</u> <u>(In millions)</u> | <u>% Change</u> <u>to Total</u> | <u>% Change to</u> <u>Property Type</u> |
|--|--|------------------------------------|--|
| 2009 Assessed Value | \$3,929.2 | | |
| Residential Property: Existing | 3.0 | 0.08% | 0.13% |
| New Construction | 5.9 | 0.15% | 0.25% |
| Commercial: Existing Property | -8.0 | (0.20%) | (0.61%) |
| New Construction | 2.1 | 0.05% | 0.16% |
| Business Personal Property | 25.1 | 0.64% | (9.71%) |
| 2010 Assessed Value (estimated) | <u>\$3,957.3</u> | <u>0.72%</u> | |

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

| <u>Service Area</u> | <u>2009 Certified Roll & Supplementals</u> | <u>2010 Estimated Value</u> | | | <u>2011</u> |
|--------------------------|--|-----------------------------|--------------------------|------------------|------------------------|
| | | <u>Real Property</u> | <u>Personal Property</u> | <u>Total</u> | <u>Estimated Total</u> |
| Capital City Fire/Rescue | \$3,654.9 | \$3,492.1 | \$187.0 | \$3,679.1 | \$ 3,784.5 |
| Roaded Service Area | \$3,675.6 | \$3,512.6 | \$187.6 | \$3,700.2 | \$ 3,806.1 |
| Areawide | <u>\$3,929.2</u> | <u>\$3,674.1</u> | <u>\$283.2</u> | <u>\$3,957.3</u> | <u>\$ 4,068.2</u> |

MILLAGE RATES AND RESTRICTIONS

The 2010 property assessments do not include \$191.78 million in required State exemptions for 1,378 qualifying senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax 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. The amount of FY11 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.016 million.

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$3.957 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. Approximately 93% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

| <u>Mill Levy</u> | <u>FY07</u> | <u>FY08</u> | <u>FY09</u> | <u>FY10</u> | <u>Adopted FY11</u> | <u>Approved FY12</u> |
|--------------------------|--------------|---------------|--------------|---------------|---------------------|----------------------|
| Operational | | | | | | |
| Areawide | 6.71 | 6.97 | 6.22 | 7.11 | 6.98 | 6.97 |
| Roaded Service Area | 2.26 | 2.07 | 2.60 | 1.95 | 1.93 | 1.93 |
| Capital City Fire/Rescue | <u>0.29</u> | <u>0.22</u> | <u>0.34</u> | <u>0.20</u> | <u>0.35</u> | <u>0.36</u> |
| Total Operational | 9.26 | 9.26 | 9.16 | 9.26 | 9.26 | 9.26 |
| Debt Service | <u>0.91</u> | <u>1.11</u> | <u>1.21</u> | <u>1.34</u> | <u>1.25</u> | <u>1.30</u> |
| Total Mill Levy | <u>10.17</u> | <u>10.37</u> | <u>10.37</u> | <u>10.60</u> | <u>10.51</u> | <u>10.56</u> |
| Mill Change | | <u>0.20</u> | <u>-</u> | <u>0.23</u> | <u>(0.09)</u> | <u>0.05</u> |
| % Change | | <u>1.97</u> % | <u>-</u> % | <u>2.22</u> % | <u>(0.85)</u> % | <u>0.48</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 operating mill levy adopted for FY11 and approved for FY12 is 9.26 mills, unchanged from FY10. The debt mill levy is proposed to decrease in FY11 to 1.25 mills and in FY12 to 1.30 mills. This brings the total FY11 mill levy to 10.51 and FY12 to 10.56. (*See the "Major Revenue Analysis" for further explanation*).

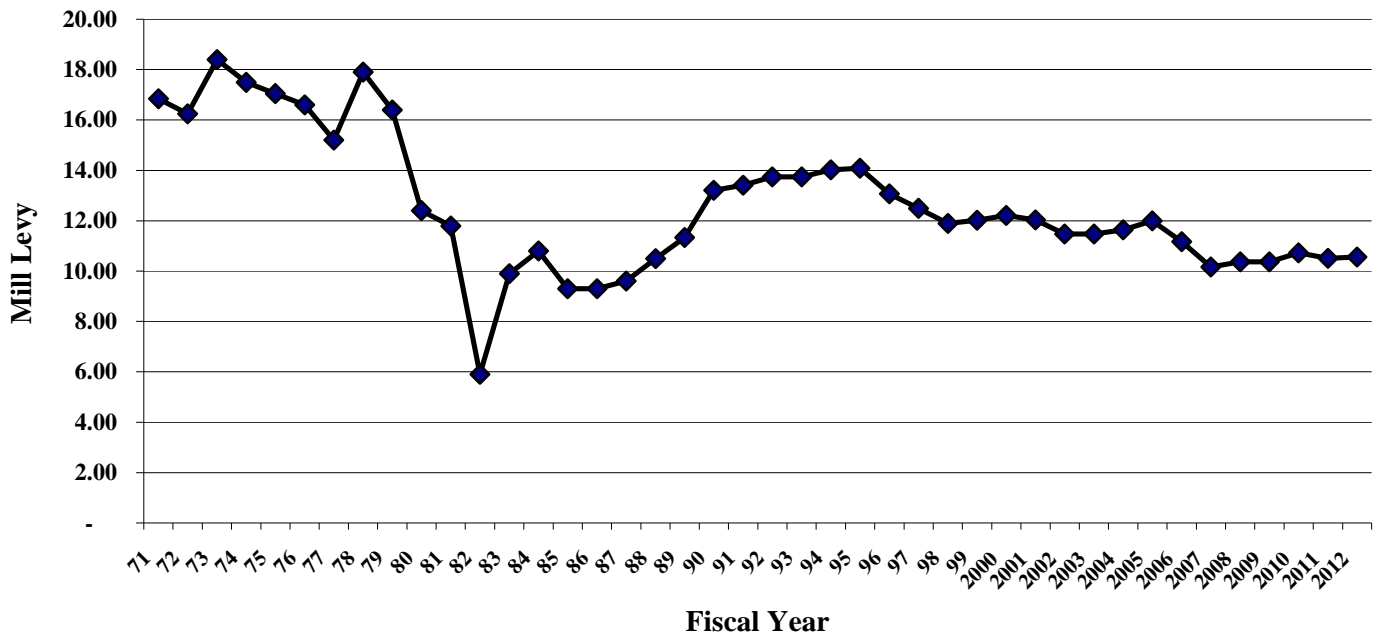
Mill Levy History

| 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 |
| 1996 | 1.43 | 4.03 | 6.51 | 1.09 | 5.46 | 11.97 | 13.06 |
| 1997 | 1.54 | 3.86 | 6.03 | 1.06 | 5.40 | 11.43 | 12.49 |
| 1998 | 1.25 | 3.95 | 5.71 | 0.98 | 5.20 | 10.91 | 11.89 |
| 1999 | 1.38 | 4.23 | 5.48 | 0.93 | 5.61 | 11.09 | 12.02 |
| 2000 | 1.52 | 4.60 | 5.18 | 0.92 | 6.12 | 11.30 | 12.22 |
| 2001 | 1.22 | 4.88 | 5.19 | 0.74 | 6.10 | 11.29 | 12.03 |
| 2002 | 1.27 | 4.73 | 4.72 | 0.75 | 6.00 | 10.72 | 11.47 |
| 2003 | 1.03 | 4.97 | 4.72 | 0.75 | 6.00 | 10.72 | 11.47 |
| 2004 | 1.20 | 5.52 | 4.24 | 0.68 | 6.72 | 10.96 | 11.64 |
| 2005 | 1.06 | 5.55 | 4.69 | 0.70 | 6.61 | 11.30 | 12.00 |
| 2006 | 1.19 | 6.32 | 3.30 | 0.36 | 7.51 | 10.81 | 11.17 |
| 2007 | 0.91 | 6.71 | 2.26 | 0.29 | 7.62 | 9.88 | 10.17 |
| 2008 | 1.11 | 6.97 | 2.07 | 0.22 | 8.08 | 10.15 | 10.37 |
| 2009 | 1.21 | 6.22 | 2.60 | 0.34 | 7.43 | 10.03 | 10.37 |
| 2010 | 1.34 | 7.11 | 1.95 | 0.20 | 8.45 | 10.40 | 10.60 |
| 2011 Adopted | 1.25 | 6.98 | 1.93 | 0.35 | 8.23 | 10.16 | 10.51 |
| 2012 Approved | 1.30 | 6.97 | 1.93 | 0.36 | 8.27 | 10.20 | 10.56 |

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

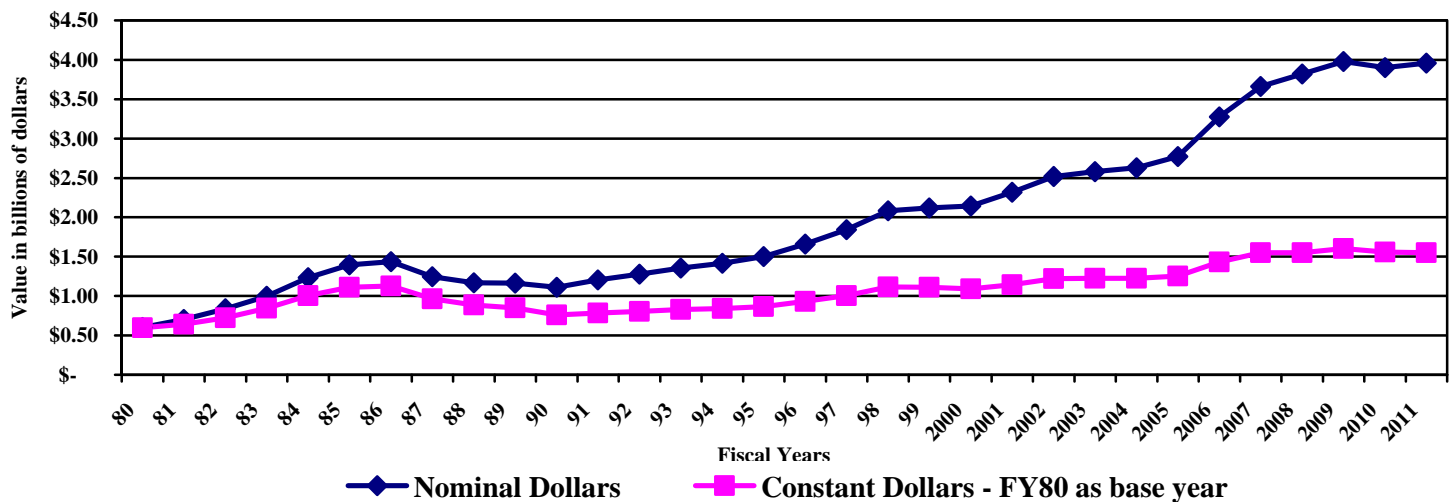
PROPERTY ASSESSMENT AND TAXATION

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



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

Assessed Values



MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes are expected to remain relatively stable in FY11 from FY10's projected actuals, increasing by only .15% (or \$60,200). This is due to a combination of a projected decrease in the debt service mill levy by 0.09 mills (from 1.34 to 1.25) and a projected increase in assessed values of \$28.17 million (or 0.7%).

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

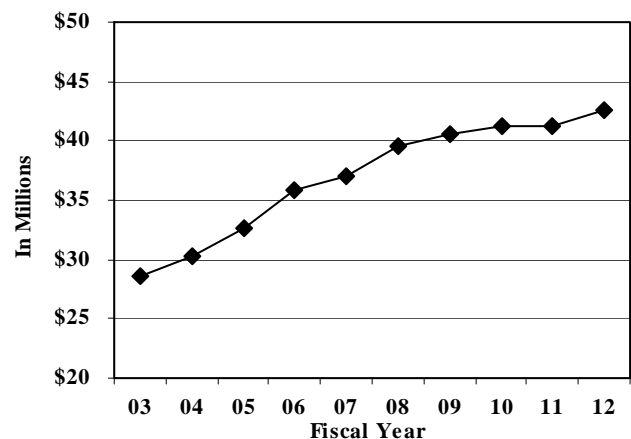
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The estimated areawide certified value for the 2011 fiscal year is \$3.957 billion, up from \$3.929 billion billed in FY10.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY11 mill levy was adopted on May 19, 2010 (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 FY11, these exemptions are expected to be \$1.9+ million in property tax revenue not collected.

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



FY03-10 are based on actual collections.

FY11-12 are based on assessed value projections.

MAJOR REVENUES

SALES TAX REVENUES

General sales tax revenues for FY11 are expected to increase by \$1.27M (or 3.3%) in FY11. This projected revenue increase is due to some anticipated local economic recovery and general inflationary trends. Even with this recovery the Sales Tax revenues for FY11 are projected to be below FY09 actual revenues by approximately 2% and more than 8% below our original budget projections for FY09. The liquor tax revenue is expected to decrease slightly by approximately 1%. Hotel Tax revenues are expected to decrease by an additional 3.7%. This decrease is on top of the FY10 decrease of approximately 10%. The hotel tax decrease is due to continued projected declines in tourism.

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 30, 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 \$31.22M in FY11. This represents a 3.3% increase from FY10's projected actuals, reflecting expected growth in this revenue.

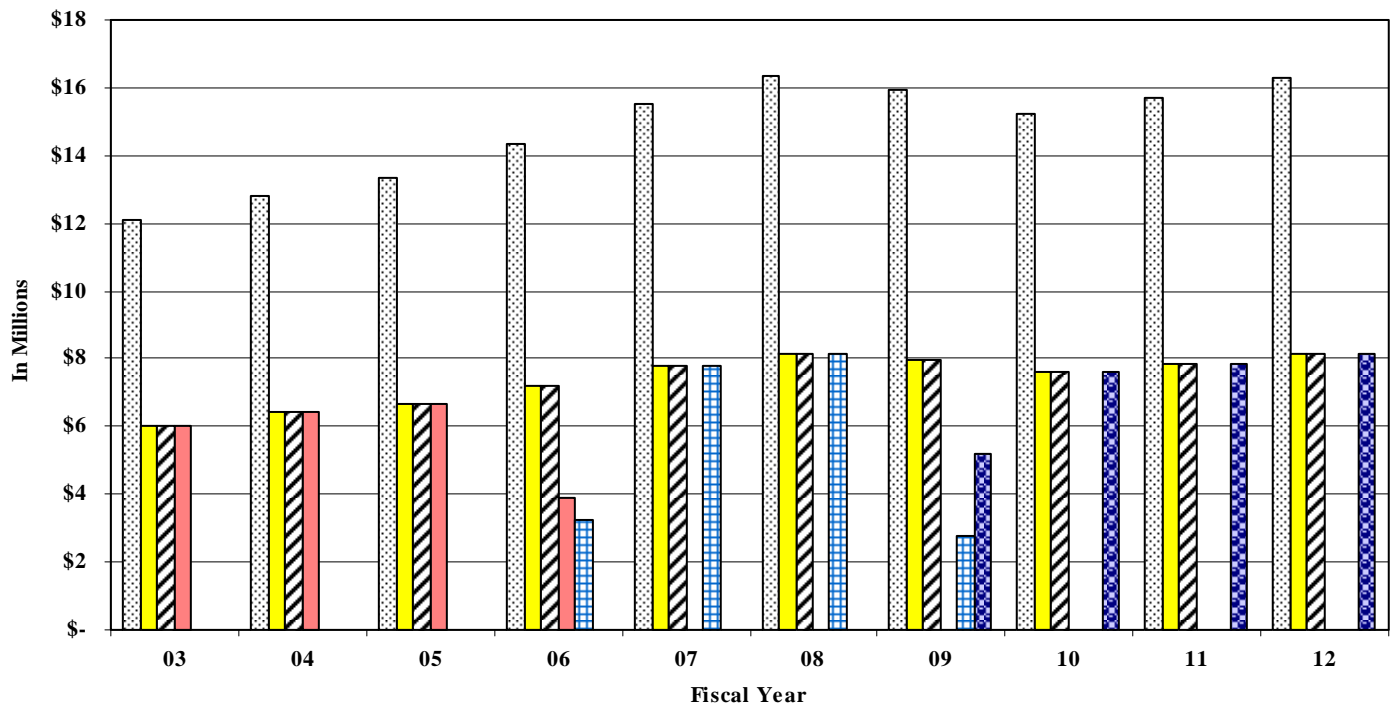
MAJOR REVENUES

GENERAL SALES TAX

FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.



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

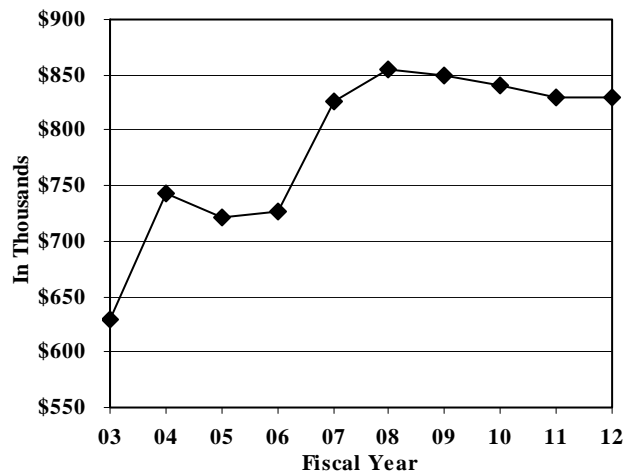
MAJOR REVENUES

LIQUOR SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). This liquor sales tax is an additional tax on top of the general sales tax, created to generate revenue to provide support to local social service programs.

Liquor sales tax monthly deposit and quarterly filing procedures, penalties and interest on delinquencies follow the same procedures and delinquency rates as that of the general sales tax.

In reviewing the historical graph presented here, it can be seen that this revenue source had been experiencing slow steady growth from FY03 up through FY08. 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 decrease in FY09, and decreases expected in FY10 and FY11-12, assume the "No Smoking Ordinance" has had a small negative impact on liquor sales.



FY03-09 are based on actual collections.
FY10-12 are based on projections.

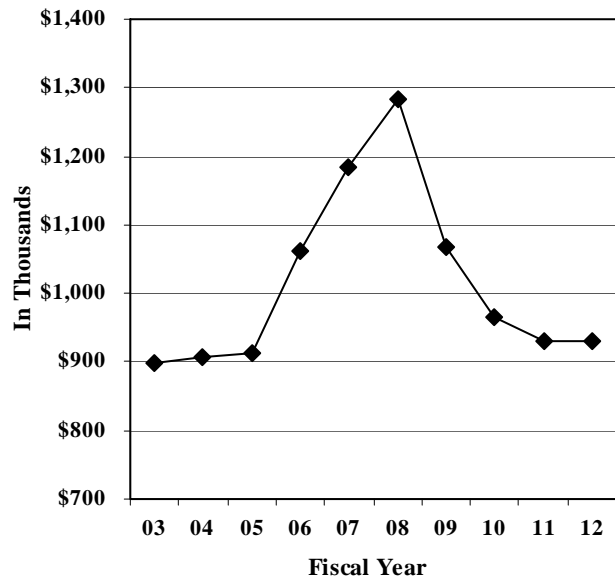
MAJOR REVENUES

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, from it's lowest point in the last ten years, 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 continuing decline in FY10 of 9.54% (or \$101.8K), with another decrease of 3.63% (or \$35K) in FY11.



FY03-09 are based on actual collections.
FY10-12 are based on projections.

MAJOR REVENUES

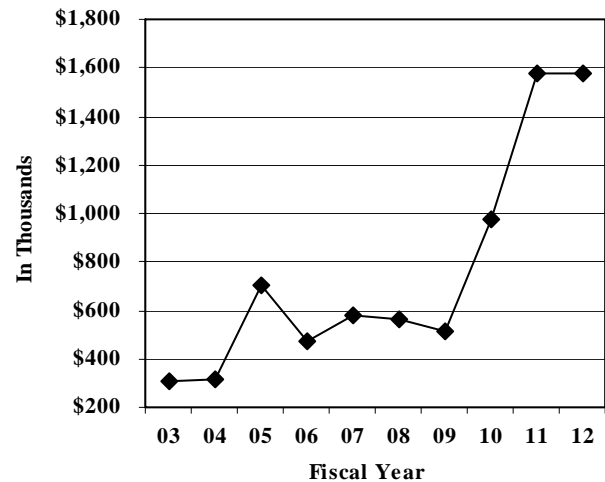
TOBACCO EXCISE

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, and continued at that level through FY09.

On October 6, 2009, voters again approved an increase in this tax. Effective January 1, 2010, the tax on cigarettes increased from \$.30 to \$1.00 per pack and from 12% to 45% on the wholesale price of other tobacco products. This change is expected to generate a significant increase in the FY10 and FY11-12 revenues.

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



FY03-09 are based on actual collections.
FY10-12 are based on projections

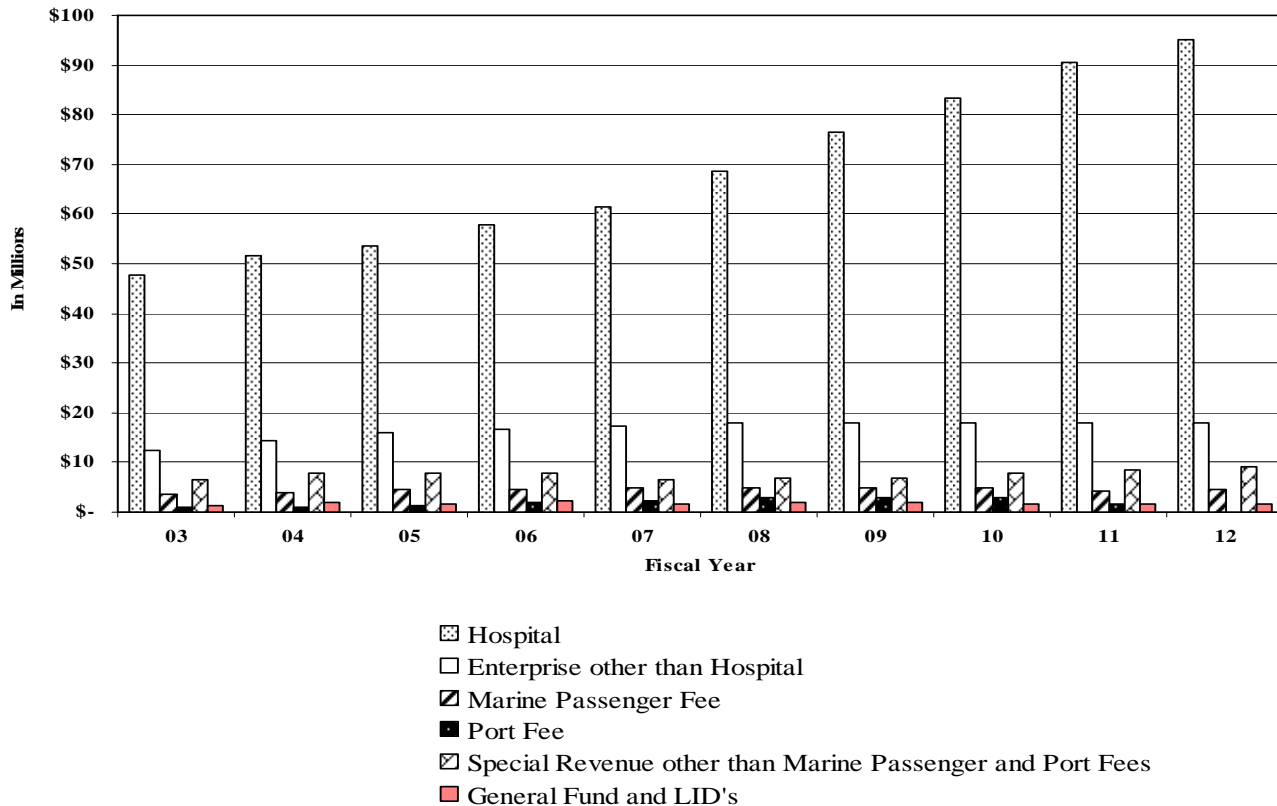
OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents, penalties and fines and other miscellaneous revenues. These revenues, in total, are expected to increase by 3.07% (or \$3.78M) in FY11 from FY10's projected actuals.

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

MAJOR REVENUES

USER FEES AND PERMITS



FY03-09 are based on actual revenues collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last seven years, up through FY09 Actuals. It is expected that this revenue source will continue to increase in FY10 (by 9.38% or \$7.1M) and again in FY11 (by 8.49% or \$7.08M), 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 seven years between FY03 and FY09, with relatively stable revenues projected in FY10 and FY11-12.

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 Police. As can be seen by the User Fees and Permits graph on the previous page, this revenue fluctuates from year to year, depending on what is happening in any particular year. There is an expected increase of 10.65% (or \$743K) in FY10 Projected Actuals from FY09 which is primarily due to the School District's projected increase in this revenue category. Then, in FY11, another increase is projected, 10.29% (or \$795K), primarily due to the new Dimond Park Aquatic Center (\$405.1K), the new Downtown Parking Garage (\$131.1K) and the School District (\$183.5K).

MAJOR REVENUES

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 decrease in FY10 of 12.87% (or \$251.2K), due to a projected decrease in building permits (\$112.5K) and an increase in ambulance bad debt (\$153K). Revenues are expected to remain at FY10's level through FY11-12.

PORT TONNAGE FEE

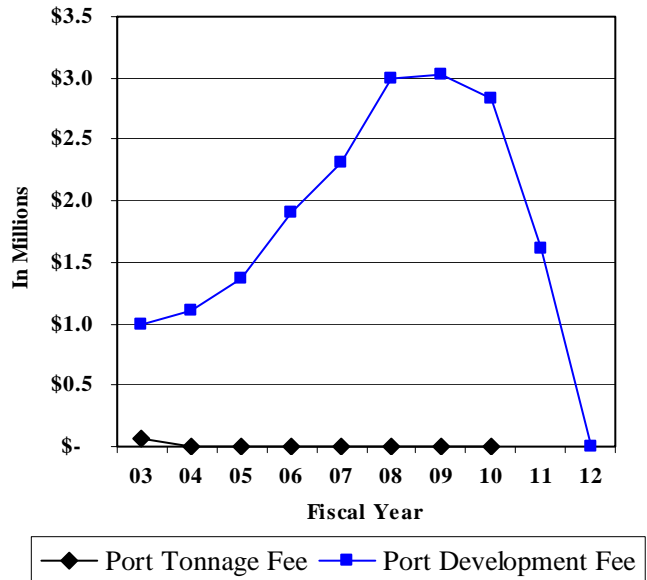
Effective March 23, 1990, a "Port Dues" based on net cruise ship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruise ship passengers. The initial port dues rate of \$.05 per net registered ton in 1990 was reviewed and adjusted annually based 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 \$1.73 per passenger on every vessel carrying passengers for compensation into the CBJ not otherwise exempted. This resolution was repealed July 1, 2002 and replaced with a new fee, effective July 1, 2002 to remain in effect until December 31, 2006.

This new Port Development Fee imposed port dues on vessels carrying passengers for hire of (a) 18¢ per arriving passenger per day for all vessels, and (b) \$2.18 per arriving passenger per day for vessels docking at or on vessels lightering to a City and Borough port facility.

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



Note: This fee is currently scheduled to sunset on January 7, 2011.

FY03-09 are based on actual collections.

FY10-12 are based on projections.

for all passengers on all vessels, unless otherwise exempted, took 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 \$2.829M in FY10 (a 6.74% decrease) and \$1.613M in FY11 (a 42.96% decrease) based on current projections of the number of cruise ship passengers visiting Juneau and the January 7, 2011 sunset date for this fee.

MAJOR REVENUES

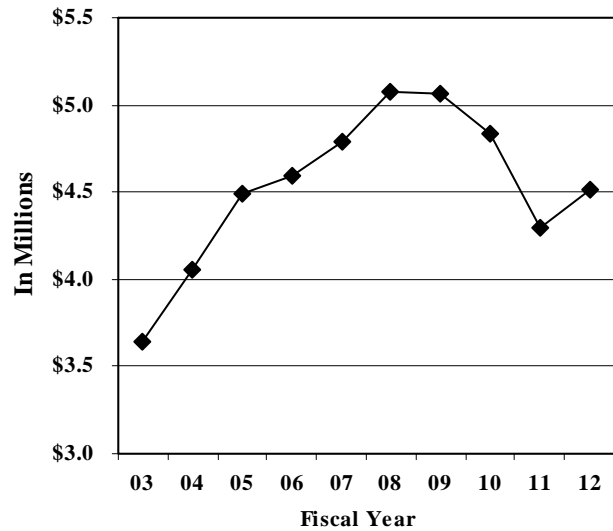
MARINE PASSENGER FEE

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.

As can be seen in the graph, this revenue had steadily increased from FY03 up through the summer of 2008. Starting in the summer of 2009, we started to experience a reduction in the total number of cruise ship passengers. This reduction appears to be due to the economic recession and its impact on tourism in general. We are expecting passenger fee revenue to drop in FY10, by 4.38% (or \$221.7K), and continue its decline in FY11 with a decrease of 11.19% (or \$541.5K).



FY03-09 are based on actual collections.

FY10-12 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.

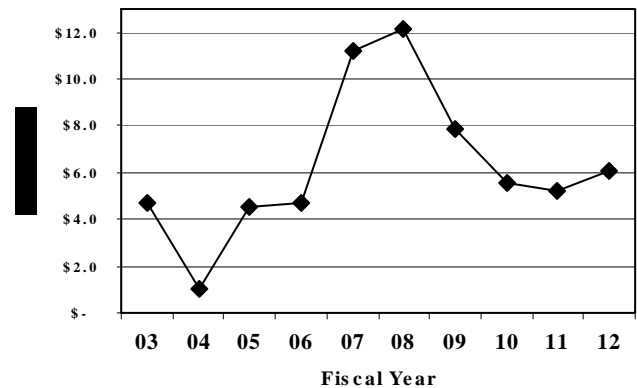
The average funds available for Central Treasury investment, over the last five (5) years (FY05-FY09), has ranged from a low of \$153.7 million in FY05 to a high of \$221.3 million in FY07.

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

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



FY03-09 are based on actual collections.

FY10-12 are based on projections.

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.

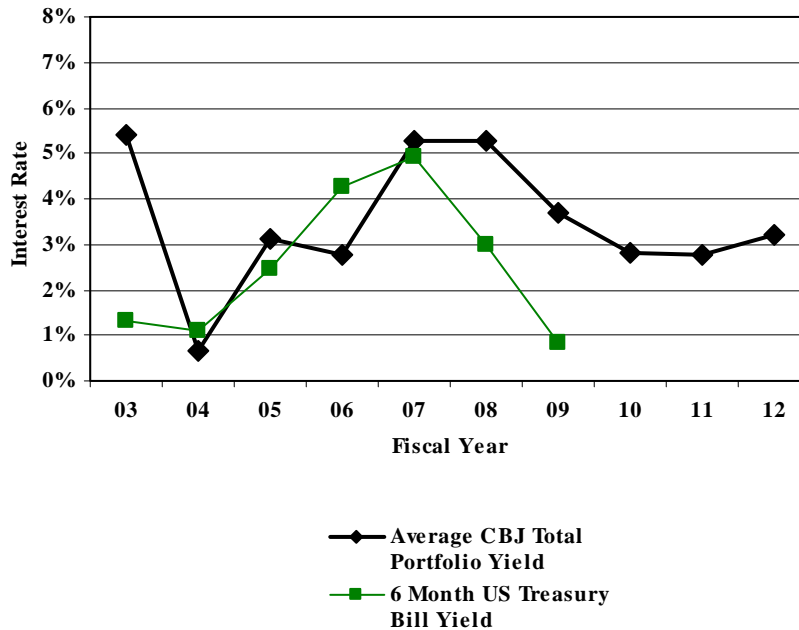
In FY08, the federal funds rate dropped from 5.25% to 2%, causing an increase in the market value of the portfolio, resulting in an increase in earnings for the fiscal year to the highest level over the past 5 years.

In FY09, there were further reductions in the federal funds rate, bringing the target federal funds rate to the 0.00-0.25% range. This low interest rate environment has reduced higher coupon reinvestment opportunities, causing earnings to be 1/3 less than FY08.

In FY10, the federal funds rate is expected to remain in the same range through at least the first quarter of FY11. The low interest rate environment is expected to continue through the middle of FY11 causing further decreases in portfolio yields for FY10 and FY11, resulting in further decreases in earnings as lower coupon investments continue to be purchased.

MAJOR REVENUES

Total Portfolio's Average Rate of Return:



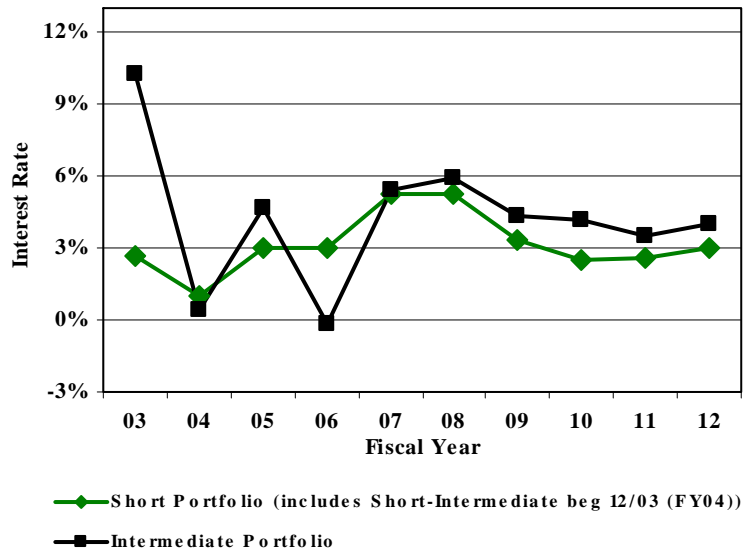
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY10-12 projections of CBJ's average annual total return.

Portfolio returns:

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

Between FY03 and mid-FY04, the internally managed investments covered a short-term time horizon of 0-1.5 years. The externally managed investments covered an intermediate time horizon of 1-10 years. The graph displays the difference in volatility of earnings due to interest rate fluctuations in these two different time horizons.

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



MAJOR REVENUES

PROPERTY SALES AND RENTS

Property sales and rents are expected to remain relatively stable from FY09 Actuals thru FY11-12 projections.

MISCELLANEOUS LOCAL REVENUES

Miscellaneous local revenues include penalties and fines, bond proceeds, special assessments and other miscellaneous revenue. These revenue sources fluctuate from year to year, depending on what is taking place in any particular year. A decrease of 16.81% (or \$523K) is projected in FY11, primarily due to projected decreases in ordinance violations (\$106.3K), sales tax interest (\$50K), LID revenue (\$64.1K) and one-time lease proceeds received in FY10 for a new snowcat (\$283.7K).

MAJOR REVENUES

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase in FY11 from FY10 Projected Actuals. These increases reflect projected increases in the School's Foundation and Grant funding as well as School Construction Bond Debt Reimbursement funding. (Detailed information for these State revenue sources can be found on the following pages)

State Revenue Sharing:

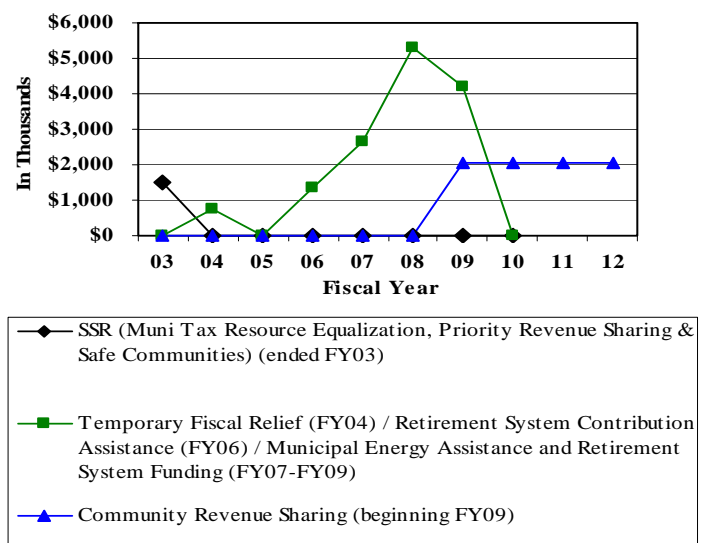
- **MUNI TAX RESOURCE EQUALIZATION, PRIORITY REV SHARING (ENDED FY03)**
- **SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)**
- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07-FY09)**
- **COMMUNITY REVENUE SHARING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

With the Retirement System funding ending in FY09, the CBJ shows a significant drop in state shared revenue in FY10 (62.66% or \$4.238M)

COMMUNITY REVENUE SHARING

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



FY03-09 are based on actual revenue collected.

FY10-12 are based on budget projections.

COMMUNITY REVENUE SHARING PAYMENTS

The basic community revenue sharing payment will be based on the following formula: the amount available for payments in the fund, minus \$60M, divided by \$60M, plus one, multiplied by \$384K. If the amount calculated is less than \$220K, the basic amount would be \$220K. The basic amount is then prorated, depending on the type of community (e.g. borough, city), 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 \$2.03M in FY10-FY12 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, since FY03.

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).

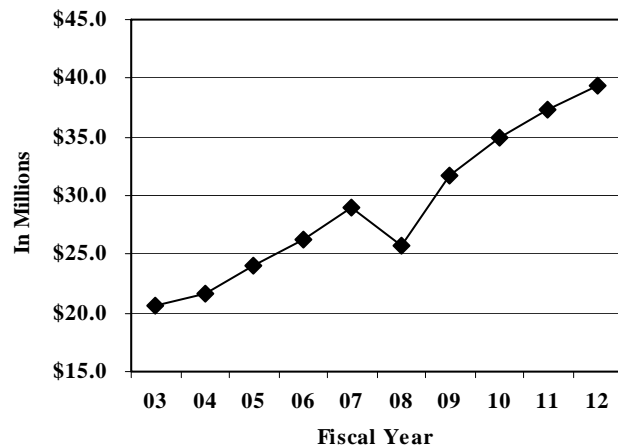
In FY05, the student count continued its decline, however the state contribution increased substantially (10.5% or \$2.27M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576).

In FY06, while student counts declined (from 5,298 to 5,225), 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, funding decreased by 11.3% or \$3.28M. This revenue reduction was offset 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 increased by 23% (or \$5.9M). 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 dropped (from 5,064 to 4,962).



FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections

In FY10, foundation funding is expected to continue to increase (10.2% or \$3.23M). 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 expected to drop again (from 4,962 to 4,909).

In FY11 and FY12, increases are again expected (7.55%, or \$2.64M, and 4.52%, or \$1.7M, respectively). The increases are due to the base student allocation expected to increase (from \$5,580 to \$5,680, then again to \$5,805), an increase in the district cost factor (from 1.093 to 1.111, then again to 1.128), and an increase in the student population (from 4,909 to 5,039), then a decrease (from 5,039 to 4,968).

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, \$9.09M in FY09 and is expected to receive \$9.09M in FY10, \$8.956M in FY11 and \$8.956M in FY12.

MAJOR REVENUES

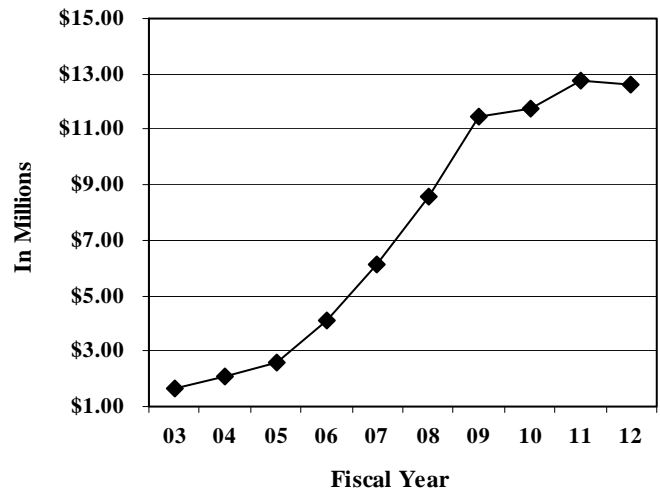
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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 reimbursements in FY04-FY11 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 issued in FY09), Renovations to Harborview and Glacier Valley Elementary Schools (\$22.4M issued in FY09), a new Valley Swimming Pool (\$662K issued in FY09 and \$11.245M issued in FY10), a covered playground for the Dzantik'i Heeni Middle School (\$1.17M issued in FY10), the remainder of the Valley Pool (\$7.58M to be issued in FY10), and the Gastineau School Repairs (\$6M to be issued in FY10 and \$5.8M to be issued in FY11).



FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

The decrease in reimbursements in FY12 reflects the 2000B School's \$7.717M final debt service payments being made in FY11.

OTHER STATE REVENUE SOURCES

Other state revenue sources include school, library and miscellaneous grants and ASHA "In Lieu" tax. This revenue source is normally relatively stable, however there is a net increase expected in FY10 (11.4% or \$560.6K). This net increase is primarily due to (1) a State grant expected to be received by the Police Department in FY10 (\$914.4K Community Job Savings Grant) and (2) an expected reduction in School Grants (\$336.9K). This revenue source is expected to remain relatively stable in FY11-12 from FY10's projections.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources show an increase of 59.63% (or \$5.1M) in FY10 and a decrease of 25.3% (or \$3.4M) in FY11. The increase in FY10 and the decrease in FY11 are both primarily due to an increase/decrease in miscellaneous federal grants.

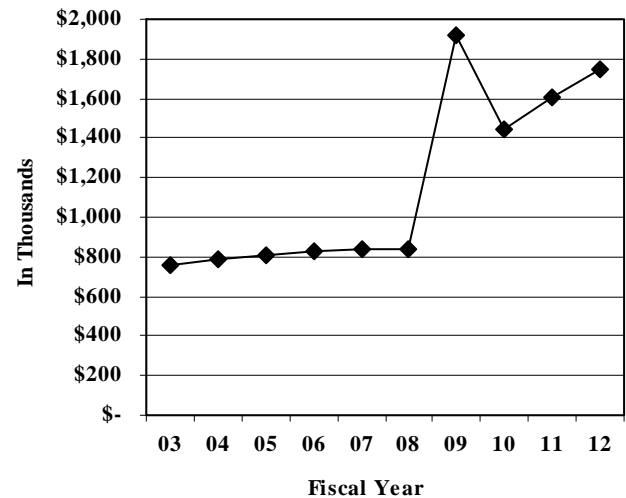
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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.

PILT revenues will increase in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 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 was recorded as revenue in FY09.



FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

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 is expected to increase by 11.33% or \$163K in FY11 and by 8.93% or \$143K in FY12.

MAJOR REVENUES

SECURE RURAL SCHOOLS/ROADS

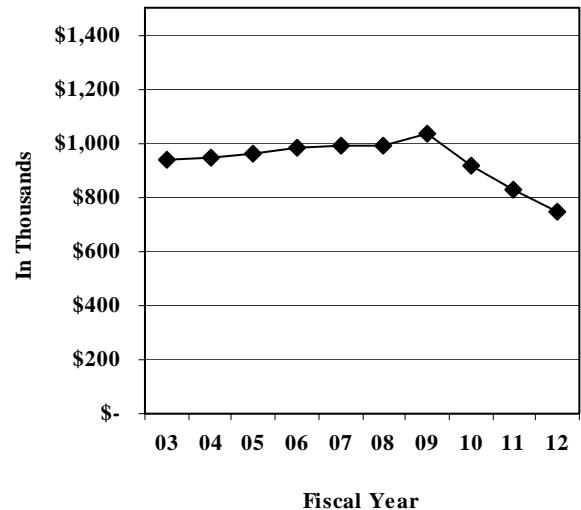
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments received 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ received a prorated 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 was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

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

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

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 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% each year for the years FY10-FY12.



FY03-09 are based on actual revenue collected.
FY10-12 are based on budget projections.

The CBJ's Secure Rural School/Roads Revenue (formerly known as National Forest Receipts) under this program are as follows:

| | Sch/Road | Title III | Total |
|-------------|-----------|-----------|-----------|
| 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 Actual | 1,020,800 | 12,000 | 1,032,800 |
| FY10 Proj | 919,400 | - | 919,400 |
| FY11 Bud | 827,400 | - | 827,400 |
| FY12 Bud | 744,700 | - | 744,700 |

MAJOR REVENUES

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 FY10 (107.17% or \$5.7M) is primarily due to an increase in DOT funds for Capital Transit buses (\$2.2M) and grant funds for the School District (\$3.5M). The decrease in FY11 (31.2% or \$3.4M) is primarily due to the one-time receipt of DOT federal funds for Capital Transit and the increase in School District grants in FY10.

CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY11-16.

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 FY11 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY11 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 FY11 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2011 – 2016** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2011**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY11.

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 FY11 that have been established by the Assembly, the PWFC and/or the City Manager. FY11 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 Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Marine Passenger Fees
5. Enterprise Funds
6. Other Funds

FY11 Adopted Capital Project Budget

Table 1 shows the source of funds for the FY10 capital budget as well as the funding sources for the Adopted FY11 capital budget.

Table 1
Summary of FY10 - 11
Capital Project Funding Sources
(costs in thousands)

| FUNDING SOURCES | Adopted FY10 Budget | Adopted FY11 Budget |
|---|--------------------------------|--------------------------------|
| Sales Tax: General Capital Projects | \$ 1,000.0 | \$ 247.1 |
| Temporary 1% Sales Tax | 6,600.0 | 6,159.6 |
| Sales Tax: 1% Areawide Sales Tax for Capital Projects | 8,000.0 | 9,685.9 |
| Marine Passenger Fees | 1,488.0 | 1,023.9 |
| Port Development Fees | 1,750.0 | 1,500.0 |
| Lands Fund | 475.0 | - |
| Wastewater Utility Enterprise Fund | - | 505.0 |
| Water Utility Enterprise Fund | 2,420.0 | 1,180.0 |
| Total | <u>\$ 21,733.0</u> | <u>\$ 20,301.5</u> |

CAPITAL PROJECTS

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY11 Budget for General Sales Tax funded projects is \$1,000,000.

1% Temporary Sales Tax: The Adopted FY11 Budget for 1% Temporary Sales Tax funded projects is \$7,663,600.

1% Areawide Sales Tax for Capital Projects: The Adopted FY11 Budget for 1% Areawide Sales Tax funded projects is \$8,891,900.

MARINE PASSENGER FEES

The Adopted FY11 Budget for the Marine Passenger Fee funded projects is \$1,023,900.

A complete listing of all adopted FY11 – FY16 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 2011 – 2016**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Proposed Year 2011**.

CAPITAL PROJECTS

Table 2
Adopted FY11 Routine Capital Projects - All Funding Sources
(costs in thousands)

| Department Recommendation/Project | General Sales Tax | 1% Temporary Sales Tax |
|--|------------------------------|---------------------------------------|
| Building Maintenance: | | |
| <u>Deferred Building Maintenance</u> Deferred repairs to CBJ Buildings to correct a backlog of problems from years of neglect. These projects will provide savings on maintenance costs and help to extend building life. | \$ - | 650.0 |
| Parks and Recreation: | | |
| <u>Park and Playground Repairs</u> Replacement of the aging play equipment at various parks and playgrounds. Play equipment has reached the end of its safe and useful life. | - | - |
| <u>Trail Maintenance</u> Maintenance, repairs and upgrades to CBJ trails. | - | - |
| <u>Sport Field Repairs</u> Fields have received little or no maintenance over the last 10 years and have deteriorated significantly. Project will restore proper drainage and surface conditions. | - | - |
| <u>Parking Management</u> Infrastructure and improvements associated with the updated Downtown Parking Management Plan. | | - |
| Engineering: | | |
| <u>Energy Efficiency Projects</u> The CBJ's on-going effort to reduce CBJ's energy and material consumption. | 142.1 | - |
| Public Works: | | |
| Streets: | | |
| <u>Pavement Maintenance</u> On-going capital project to provide chip seals, overlays and preventive maintenance for Juneau city streets and the purchase of specialized equipment for pavement repair and maintenance. | - | - |
| <u>Stairways/Sidewalks</u> Continued repair/replacement of city stairways and sidewalks. | - | - |

CAPITAL PROJECTS

| 1% Areawide Sales Tax | Enterprise Fund | Total FY11 Routine Capital Projects Budget | Department Recommendation/Project |
|--------------------------------------|----------------------------|---|---|
| - | - | 650.0 | Building Maintenance: Deferred Building Maintenance |
| 187.5 | - | 187.5 | Parks and Recreation: Park and Playground Repairs |
| 125.0 | - | 125.0 | Trail Maintenance |
| 212.5 | - | 212.5 | Sport Field Repairs |
| 200.0 | - | 200.0 | Parking Management |
| | - | 142.1 | Engineering: Energy Efficiency Projects |
| 737.0 | - | 737.0 | Public Works: Streets: Pavement Maintenance |
| 800.0 | - | 800.0 | Stairways/Sidewalks |

continued next page

CAPITAL PROJECTS

Table 2
Adopted FY11 Routine Capital Projects - All Funding Sources
(costs in thousands)

| Department Recommendation/Project | General Sales Tax | 1% Temporary Sales Tax |
|---|------------------------------|---------------------------------------|
| <u>Areawide Drainage</u> Permitting, design and construction of storm drainage improvements to both surface and underground infrastructure throughout the City and Borough of Juneau to reduce the impacts from seasonal flooding and ground water damage to private and public property. Failure to repair or replace failing culverts and storm sewer piping may result in significant damage to roadways and adjacent private properties. | - | |
| <u>Street and Bridge Reconstruction and Repair</u> Continued reconstruction and/or repair for area-wide streets. | - | - |
| Transit: | | |
| <u>Bus Shelters</u> Planning, design, construction, repairs and maintenance of bus shelters. | - | - |
| Wastewater Utility: | | |
| <u>Wastewater System</u> Replacement, rehabilitation, enhancements and repairs to various portions of the CBJ wastewater lines, lift stations, clarifiers and incinerators. | - | 415.0 |
| Water Utility: | | |
| <u>Water System</u> Replacement and repairs to various to CBJ water mains, transmission and service lines, hydrants and lift stations. | - | - |
| Total - All Routine Projects | \$ 142.1 | \$ 1,065.0 |

CAPITAL PROJECTS

| 1% Areawide Sales Tax | Enterprise Fund | Total FY11 Routine Capital Projects Budget | Department Recommendation/Project |
|--------------------------------------|----------------------------|---|---|
| 200.0 | - | 200.0 | Areawide Drainage |
| 5,250.0 | | 5,250.0 | Street and Bridge Reconstruction and Repair |
| | | - | Bus Shelters |
| 150.0 | | | |
| 255.0 | 505.0 | 1,175.0 | Wastewater Utility: Wastewater System |
| 50.0 | 1,180.0 | 1,230.0 | Water Utility: Water System |
| 8,167.0 | 1,685.0 | 11,059.1 | Total - All Routine Projects |

CAPITAL PROJECTS

Table 3
Adopted FY11 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

| Department Recommendation/Project | General Sales Tax | 1% Temporary Sales Tax | 1% Areawide Sales Tax | Marine Passenger Fees |
|--|----------------------|------------------------------|-----------------------------|-----------------------------|
| Docks and Harbors: | | | | |
| <u>Statter Harbor Recreational Launch Ramp Facility</u> Provide additional funding to finance the construction of a new twin lane recreational launch ramp, parking area, and landscaping enhancements as set forth in the Statter Harbor Master Plan. | \$ - | 3,804.6 | - | - |
| <u>Downtown Cruise Ship Berth Enhancement</u> Juneau's port infrastructure is currently inadequate to properly service the number and type of cruise ships making calls. This project would address inadequate infrastructure. | - | - | - | 1,023.9 |
| Eaglecrest Ski Area: | | | | |
| <u>Mountain & Lodge Improvements & Maintenance</u> Complete installation of Porcupine Chairlift, complete painting of the Ptarmigan lift, replace work tower machinery parts and miscellaneous lodge renovations. | - | - | 315.0 | - |
| Engineering: | | | | |
| <u>Dimond Park Entrance and Paths</u> This project will evaluate the current entrances and pathways within the Dimond Park complex. A final evaluation of the actual pedestrian and traffic configurations will be completed to optimize access to the complex. | - | - | 150.0 | - |

CAPITAL PROJECTS

| Port Development Fees | Total FY11 Nonroutine Capital Projects Budget | Estimated Annual Operating and Maintenance Costs | Department Recommendation/Project |
|--------------------------------------|--|---|--|
| - | 3,804.6 | Additional operating and maintenance costs are anticipated to be \$100,000 annually. | Statter Harbor Recreational Launch Ramp Facility |
| 1,500.0 | 2,523.9 | Additional operating and maintenance costs are anticipated to be \$350,000 annually. | Downtown Cruise Ship Berth Enhancement |
| - | 315.0 | The Porcupine Chairlift, which replaces the Platter Lift, will require an additional lift operator at an approximate cost of \$10,700 annually. | Mountain & Lodge Improvements & Maintenance |
| - | 150.0 | No estimates available. | Dimond Park Entrance and Paths |

CAPITAL PROJECTS

Table 3
Adopted FY11 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

| Department Recommendation/Project | General Sales Tax | 1% Temporary Sales Tax | 1% Areawide Sales Tax | Marine Passenger Fees |
|---|----------------------|------------------------------|-----------------------------|-----------------------------|
| <u>Eagles Edge Utility LID</u> | - | - | 200.0 | - |
| <p>This project will begin the reconstruction of the Eagles Edge Subdivision water system and utilities by forming an LID to help pay for the water system. Currently, the water system is not owned or maintained by the CBJ, although the sewer and roadways are. The water system runs under each trailer on private property. The intent is to form an LID within the neighborhood for the construction of the water system within the ROW.</p> | | | | |
| Libraries: | | | | |
| <u>Downtown Library Server Room Upgrades</u> | 50.0 | - | - | - |
| <p>The purpose of these funds is to construct a dedicated server room. The servers are currently located in the electrical closet which taxes the ventilation system and causes the servers to overheat.</p> | | | | |
| Juneau Police Department: | | | | |
| <u>Air Conditioning - Communications/Electric Room</u> | 30.0 | - | - | - |
| <p>The current air conditioning unit is inadequate to meet the demands place on it with the addition of 28 new servers in the communications room, which houses system critical to the functioning of the Computer Aided Dispatch and Records Management systems..</p> | | | | |
| Parks and Recreation: | | | | |
| Centennial Hall: | | | | |
| <u>Roof Design, Phase I</u> | - | - | 100.0 | - |
| <p>Replace roofing materials of the entire facility in order to protect the structural integrity and life of the building.</p> | | | | |

CAPITAL PROJECTS

| Port Development Fees | Total FY11 Nonroutine Capital Projects Budget | Estimated Annual Operating and Maintenance Costs | Department Recommendation/Project |
|--------------------------------------|--|---|---|
| - | 200.0 | No estimates available. | Eagles Edge Utility LID |
| - | 50.0 | No additional O&M costs are anticipated for this project. | Downtown Library Server Room Upgrades |
| - | 30.0 | An estimate of \$2,000 annually for additional electrical load and \$1,500 in annual maintenance. | Air Conditioning - Communications/Electric Room |
| - | 100.0 | Any change in the O&M costs is anticipated to be negligible. | Roof Design, Phase I |

continued next page

CAPITAL PROJECTS

Table 3
Adopted FY11 Nonroutine Capital Projects - All Funding Sources
(costs in thousands)

| Department Recommendation/Project | General Sales Tax | 1% Temporary Sales Tax | 1% Areawide Sales Tax | Marine Passenger Fees |
|---|----------------------|------------------------------|-----------------------------|-----------------------------|
| Areawide Recreation | | | | |
| <u>Bicycle Racks</u> Bicycle racks were identified as a need by the Juneau Non Motorized Transportation Plan. This provides funding for purchase and installation at key locations as identified by the Plan | 25.0 | - | - | - |
| Public Works: | | | | |
| <u>Consolidated Public Works Facility</u> Continued construction of new Public Works Facility that will house the Streets Dept., the central location for equipment fleet/maintenance, the Water Utility Division, Public Works Administration offices, and the receiving station for recycling and household hazardous waste. | - | 1,290.0 | - | - |
| Streets: | | | | |
| <u>Valley Snow Storage</u> Provide consulting services (studies and analysis) for the development of a snow storage and treatment site(s) on CBJ lands. | - | - | 250.0 | - |
| Wastewater Utility: | | | | |
| <u>Juneau Douglas Treatment Plant Incinerator</u> The existing incinerator steel shell has experienced substantial thinning due to corrosion. This project replaces the steel reactor vessel shell and is estimated to extend the incinerator vessel life 10 to 15 years. | - | - | 503.9 | - |
| Total - All Nonroutine Projects | \$ 105.0 | 5,095 | 1,518.9 | 1,023.9 |

CAPITAL PROJECTS

| Port Development Fees | Total FY11 Nonroutine Capital Projects Budget | Estimated Annual Operating and Maintenance Costs | Department Recommendation/Project |
|--------------------------------------|--|--|--|
| - | 25.0 | Any change in the O&M costs is anticipated to be negligible. | Bicycle Racks |
| - | 1,290.0 | Any change in the O&M costs is anticipated to be negligible. | |
| - | 250.0 | The project is in a discovery phase; the location and actual number of sites has not yet been determined. | Valley Snow Storage |
| - | 503.9 | This project allows for continued use of the current incinerator and no additional O&M costs are anticipated for this project. | Juneau Douglas Treatment Plant Incinerator |
| 1,500.0 | 9,242.4 | | Total - All Nonroutine Projects |

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 16, 2010:

| Project Description | Project Number | Project Budget | Outstanding Encumbrances | Expenditures to Date | Funds Available |
|---------------------------------|----------------|----------------|--------------------------|----------------------|-----------------|
| Engineering Department: | | | | | |
| New SRE Building-Design | A345-26 | \$ 888,086 | - | 753,057 | 135,029 |
| Airport Constr Contingency Res | A345-31 | 80,000 | - | - | 80,000 |
| Arprt Revolving Cptl Resv Acct | A345-33 | 560,636 | - | - | 560,636 |
| Relocate ASOS | A345-46 | 65,000 | 94 | 14,258 | 50,649 |
| Runway Safety Area EIS | A345-47 | 4,108,266 | - | 4,031,897 | 76,369 |
| Airport-Water/Sewer Extension | A345-61 | 1,107,695 | - | 1,074,824 | 32,871 |
| Construct Delta 1 Ramp | A345-67 | 1,560,778 | - | 1,540,223 | 20,555 |
| Part 121 Ramp Recon. Ph I | A345-68 | 2,300,000 | - | 1,898,827 | 401,173 |
| Purchase Land/Airport Expansion | A345-71 | 1,000,000 | - | 20,834 | 979,166 |
| Terminal Expansion | A345-73 | 24,701,118 | 3,535,634 | 12,240,319 | 8,925,165 |
| Runway Safety Area Constr | A345-74 | 41,128,711 | 27,831,203 | 11,293,530 | 2,003,978 |
| Dsgn/Cnstrct SnowRmvEquipFlty | A345-77 | 1,809,101 | 29,175 | - | 1,779,926 |
| Airport Project Design | A64-92 | 305,331 | - | 46,684 | 258,647 |
| Energy Efficiency Improvements | D374-30 | 228,223 | - | 190,652 | 37,571 |
| Mndnhl Rvr/Lemon Crk Hydrology | D374-48 | 208,250 | - | 203,647 | 4,603 |
| Bus Passenger Shelters | D374-63 | 299,000 | - | 226,930 | 72,070 |
| Open Space Waterfront Land Acq | D374-70 | 2,227,042 | - | 291,612 | 1,935,430 |
| Bartlett 2005 | D374-72 | 65,148,035 | 58,863 | 64,837,786 | 251,387 |
| Safe Routes to Schools | D374-79 | 24,988 | - | 19,899 | 5,089 |
| ADA Compliance | D374-98 | 501,000 | 96,065 | 373,894 | 31,041 |
| Eaglecrest-Deferred Maintenanc | D375-07 | 467,974 | 7,737 | 440,926 | 19,311 |
| Document shredder | D375-10 | 20,000 | - | - | 20,000 |
| Ecrest Mid-Mountain Chairlift | D375-14 | 1,447,019 | 5,303 | 1,383,290 | 58,426 |
| PRISM | D375-16 | 6,314,000 | 1,675,345 | 3,099,964 | 1,538,690 |
| No. Douglas Crossing | D375-18 | 185,500 | 13,139 | 165,784 | 6,577 |
| Lemon Crk Comm.Ctr 2nd Access | D375-19 | 300,000 | 996 | 130,441 | 168,563 |
| Valley Library Improvement | D375-20 | 105,000 | - | 80,324 | 24,676 |
| City Hall Generator/UPS | D375-23 | 406,650 | 120,854 | 190,479 | 95,316 |
| Stabler's Water/Scales | D375-24 | 190,000 | - | 152,271 | 37,729 |
| Lena Sub Utility Impr. | D375-26 | 745,000 | 6,156 | 718,985 | 19,859 |
| Cultural Gateway | D375-27 | 100,000 | - | - | 100,000 |
| Plan- BRH Behaviorial Hlt Fac | D375-30 | 100,000 | - | 95,541 | 4,459 |
| Downtown Library Rf Maj Maint | D375-32 | 780,000 | - | 573,386 | 206,614 |
| Auke Lake Launch Ramp | D375-34 | 300,000 | 192,200 | 68,714 | 39,086 |
| FAA Mntrg Station Elec Svc Ext | D375-35 | 2,700,000 | 12,728 | 2,680,336 | 6,936 |
| Cap Transit Shop Site Imprv. | D375-36 | 350,000 | 500 | 348,613 | 887 |
| N Lemon Crk Gravel Source | D375-37 | 1,387,265 | 779 | 290,587 | 1,095,899 |
| Beginner Chairlift | D375-38 | 233,900 | 28,282 | 79,037 | 126,581 |
| Alpine Center/First Aide Bldg | D375-39 | 284,000 | 576 | 4,705 | 278,719 |
| Challenge Grant | D375-40 | 16,000 | - | - | 16,000 |
| Chairlift Strl,BrkngSysElcUpgr | D375-41 | 200,000 | 70,427 | 108,547 | 21,025 |
| Dwntwn Library HVAC Upgrades | D375-42 | 50,000 | - | - | 50,000 |
| Stormwater Policies | D375-43 | 240,000 | 4,151 | 191,014 | 44,835 |
| Sustainability Improvements | D375-44 | 75,000 | - | - | 75,000 |
| Manager's Energy Efficncy Prjs | D375-45 | 250,000 | 89,985 | 45,431 | 114,584 |
| BRH Orthopedic Unit | D375-46 | 725,000 | 505,130 | 187,335 | 32,535 |
| Preliminary Land Planning | D375-47 | \$ 25,000 | - | 10,394 | 14,606 |

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 16, 2010:

| Project Description | Project Number | Project Budget | Outstanding Encumbrances | Expenditures to Date | Funds Available |
|--|----------------|----------------|--------------------------|----------------------|-----------------|
| Engineering Department Continued: | | | | | |
| Cap Transit Ops Fac Reno | D375-48 | \$ 50,000 | - | 4,794 | 45,206 |
| Juneau Arts&Cultr Ctr Impr | D375-49 | 500,000 | 321,655 | 43,211 | 135,134 |
| Lemon Creek Subdivision | D375-50 | 250,000 | - | 405 | 249,595 |
| PetersonHill Land Invtry &Plng | D375-51 | 200,000 | 10 | 29,885 | 170,105 |
| Lemon Creek Rock Quarry | D375-52 | 25,000 | 5,000 | - | 20,000 |
| Capital Transit Bus Shelters | D375-53 | 100,000 | - | - | 100,000 |
| Hagavig FireTrngCtr Design&Rpr | F413-34 | 1,002,990 | 81,447 | 542,165 | 379,378 |
| Rplcmnt OvrhdDrs&OpnrsFireStns | F413-35 | 336,000 | 2,270 | 4,354 | 329,376 |
| Ferry Dock Wharf Wide/Ofc-Info | H354-73 | 1,118,000 | - | 1,067,876 | 50,124 |
| Amalga Hbr Launch Ramp Upgrade | H354-79 | 2,835,000 | 738 | 2,795,073 | 39,189 |
| Marine Pk/Steamship Whrf II | H354-83 | 150,000 | - | - | 150,000 |
| Douglas Harbor III | H354-84 | 4,300,000 | - | 4,306,986 | 6,986 |
| Waterfront Seawalk | H354-91 | 6,356,750 | 2,877,903 | 2,666,413 | 812,434 |
| Cope Park Improvements | P396-26 | 453,457 | - | 416,751 | 36,706 |
| Fish Creek Park Improvements | P396-27 | 262,155 | 186,660 | 51,365 | 24,130 |
| Smith/Butts Pk Imprv I | P396-36 | 150,000 | - | 143,293 | 6,707 |
| Zach Gordon Covered Court | P396-37 | 895,000 | 117,814 | 775,959 | 1,227 |
| Essential Building Repairs II | P396-41 | 1,207,817 | - | 1,120,161 | 87,656 |
| Deferred Bldg Maint II | P396-42 | 2,218,689 | - | 2,201,312 | 17,377 |
| Montana Creek Bike Trail | P396-47 | 90,524 | - | - | 90,524 |
| Gunakadeit Park-Plan/Design | P396-50 | 795,800 | 8,481 | 753,889 | 33,430 |
| Asbestos Abatement | P396-52 | 115,000 | - | 23,775 | 91,225 |
| DT Transportation Ctr | P396-55 | 18,606,600 | 6,757,981 | 9,997,212 | 1,851,407 |
| Egan Drive Trees | P396-56 | 5,000 | - | - | 5,000 |
| Switzer/Marriot Trail Improv | P396-57 | 50,000 | - | 44,321 | 5,679 |
| Auke Lake Trail ADA Upgrades | P396-58 | 302,640 | 32,253 | 220,911 | 49,476 |
| Parks&Playground Improvements | P396-59 | 620,500 | - | 456,405 | 164,095 |
| Dive Park Underwater Trail | P396-65 | 3,822 | - | 1,584 | 2,238 |
| JDCM Remodel/New Exhibit | P396-67 | 125,000 | - | 86,449 | 38,551 |
| Centennial Hall Siding/Roof | P396-69 | 200,000 | - | 189,204 | 10,796 |
| Cent Hall Sound System Design | P396-71 | 32,600 | - | 6,567 | 26,033 |
| Essential Bldg Rprs III | P396-72 | 458,740 | 1,578 | 415,323 | 41,839 |
| Deferred Bldg Maintenance III | P396-73 | 1,454,173 | 80,648 | 625,821 | 747,704 |
| Jensen-Olson Arboretum | P396-75 | 91,000 | - | 78,249 | 12,751 |
| Treadwell Historic Plan&Constr | P396-78 | 50,000 | - | - | 50,000 |
| Dimond Park Swimming Pool | P396-79 | 21,750,000 | 12,033,768 | 6,408,206 | 3,308,026 |
| JDCM Lighting Upgrade | P396-80 | 60,000 | - | 9,553 | 50,447 |
| GoldRushDays SitePrep/Savikko | P396-81 | 65,000 | - | 63,716 | 1,284 |
| PaulREmersonTrail@FalseOP ADA | P396-82 | 20,000 | - | - | 20,000 |
| Treadwell Ditch Trail | P396-83 | 125,000 | 34,800 | 159 | 90,041 |
| JDCM EntryWay Improv | P396-84 | 44,200 | - | - | 44,200 |
| Sportfield Repairs | P396-85 | 545,639 | 398,543 | 56,336 | 90,760 |
| St Maint Shop Design - New LOC | R412-81 | 9,775,000 | 2,120,185 | 6,118,310 | 1,536,505 |
| Riverside Drive Improv | R422-02 | 4,125,000 | 8,264 | 3,909,159 | 207,577 |
| Pavement Management | R422-04 | 5,027,588 | 1,347,006 | 3,272,818 | 407,764 |
| 1st St Douglas Turnaround | R422-08 | \$ 103,000 | - | 28,229 | 74,771 |

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 16, 2010:

| Project Description | Project Number | Project Budget | Outstanding Encumbrances | Expenditures to Date | Funds Available |
|--|-----------------------|-----------------------|---------------------------------|-----------------------------|------------------------|
| Engineering Department Continued: | | | | | |
| Douglas/West Juneau Drainage | R422-14 | \$ 266,122 | - | 255,522 | 10,600 |
| Downtown Side Streets Recon | R422-16 | 1,356,851 | 15,410 | 1,324,072 | 17,369 |
| Valley Blvd Reconstruction | R422-19 | 1,380,000 | - | 1,326,524 | 53,476 |
| Franklin Street | R422-21 | 284,347 | - | 269,076 | 15,271 |
| Main Street Prel im Layouts | R422-24 | 10,000 | - | - | 10,000 |
| Juneau Bridge Repair | R422-25 | 40,000 | - | 20,997 | 19,003 |
| Casey Shattuck Sup. Ph II | R422-26 | 1,450,000 | - | 987,997 | 462,003 |
| West 9th St LID 94 | R422-27 | 633,721 | - | 607,933 | 25,788 |
| Casey Shattuck III, IV & V | R422-29 | 3,413,444 | 93,965 | 3,146,237 | 173,242 |
| Basin Rd Geotch Rprs&Sfty Impr | R422-30 | 650,000 | 50,315 | 543,417 | 56,268 |
| Pioneer Avenue Repairs | R422-31 | 100,000 | - | - | 100,000 |
| Radcliffe Avenue - Design | R422-32 | 2,745,000 | 28,963 | 2,122,606 | 593,430 |
| Environmental Clean-up Report | R422-33 | 25,000 | - | 2,260 | 22,740 |
| Dwtwn Side St Improv Phase 3 | R422-34 | 240,000 | - | 53,438 | 186,562 |
| Sidewalk & Stairway Repairs | R422-35 | 180,000 | 14,097 | 53,195 | 112,708 |
| Main St Imprv:Egan to 2nd St | R422-36 | 2,100,000 | 1,825,517 | 223,530 | 50,953 |
| Douglas Side Streets LID | R422-37 | 150,000 | - | - | 150,000 |
| Valley Snow Storage Permitting | R422-38 | 316,562 | - | 35,720 | 280,843 |
| Basin Road Trestle Repairs | R422-39 | 85,000 | - | - | 85,000 |
| Jordan Creek Bridge Replacmnt | R422-40 | 879,032 | 14,559 | 834,300 | 30,174 |
| WestJuneau-DglsHwy Access StdY | R422-41 | 75,000 | 39,000 | 2,851 | 33,149 |
| East Valley Drainage | R422-42 | 150,000 | - | 3,609 | 146,391 |
| Lemon Flats 2nd Access ROW | R422-43 | 225,000 | - | - | 225,000 |
| Gold Creek Flume | R422-44 | 100,000 | - | 818 | 99,182 |
| Casey Shattuck Phase V | R422-45 | 2,100,000 | 1,583,844 | 1,687 | 514,469 |
| Wood Duck Ave Improv | R422-46 | 1,475,000 | 22,250 | 105,696 | 1,347,054 |
| LongRun Dr-SafeRouts to School | R422-47 | 300,000 | 75,000 | 1,525 | 223,475 |
| MntnaCrkRd Closure/Prkg Mdfctn | R422-48 | 100,000 | - | - | 100,000 |
| MendhlRiverBankStblztn-MelvnPk | R422-49 | 100,000 | - | - | 100,000 |
| WJuneau/DglsStrmDrng Improv | R422-50 | 150,000 | 9,477 | 46,396 | 94,127 |
| Berners Ave Reconstruction | R422-51 | 20,000 | - | - | 20,000 |
| Lower Highland Dr Infr Improv | R422-52 | 350,000 | 14,113 | 23,518 | 312,369 |
| Floyd Dryden Renovations | S454-73 | 5,029,665 | - | 5,028,836 | 829 |
| JDHS Reno II | S454-80 | 4,576,472 | 27,376 | 4,539,360 | 9,736 |
| DZ Improvements | S454-81 | 400,000 | - | 385,029 | 14,971 |
| Thunder Mountain High School | S454-83 | 76,248,825 | 491,956 | 73,281,274 | 2,475,595 |
| FD Reno II | S454-84 | 6,170,529 | - | 6,075,977 | 94,552 |
| Districtwide Major Mtnc Upgrad | S454-86 | 9,871,849 | 610,755 | 3,149,358 | 6,111,737 |
| Glacier Valley Reno. | S454-88 | 17,654,304 | 238,728 | 16,623,524 | 792,052 |
| Harborview Renovation | S454-89 | 22,596,116 | 351,568 | 20,966,068 | 1,278,480 |
| JSD Safety Upgrades | S454-90 | 147,000 | - | - | 147,000 |
| DZ Covered Playground | S454-91 | 1,365,000 | 59,773 | 1,079,034 | 226,193 |
| JSD Site Improvements | S454-92 | 409,162 | 1,959 | 300,037 | 107,166 |
| Gastineau Elem Renovation | S454-94 | 11,800,000 | 20,447 | 47,571 | 11,731,982 |
| Bayview Sub Sewer Outfall | U484-69 | 2,385,000 | 6,446 | 1,706,310 | 672,244 |
| MWWTP VFD/Valve Actuator Rplmt | U484-76 | \$ 255,000 | 6,822 | 81,920 | 166,258 |

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CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 16, 2010:

| Project Description | Project Number | Project Budget | Outstanding Encumbrances | Expenditures to Date | Funds Available |
|---|----------------|--------------------|--------------------------|----------------------|-------------------|
| Engineering Department Continued: | | | | | |
| JDTP Incinerator Repairs | U484-80 | \$ 200,000 | 21,900 | 17,340 | 160,760 |
| Hospital Drive Lift Station | U484-82 | 742,000 | - | 704,616 | 37,384 |
| Lwr W. Mend. VillySwr LID | U484-84 | 4,815,000 | 53,682 | 4,177,055 | 584,264 |
| N Douglas Sewer Areas D, E & F | U484-86 | 8,405,726 | 2,127,547 | 4,341,438 | 1,936,741 |
| Outer Drv&W Jnu Lift St Rprs | U484-94 | 400,000 | 53,367 | 18,700 | 327,933 |
| N. Tee Harbor Waterline | W494-27 | 3,265,842 | - | 3,152,453 | 113,389 |
| 3rd St Doug Water/Sewer Imprv | W494-28 | 1,299,958 | - | 1,299,958 | |
| Pump Station and System Improv | W494-34 | 1,200,000 | 21,821 | 476,809 | 701,370 |
| Flow Meter Additions | W494-35 | 338,478 | - | 7,666 | 330,812 |
| Areawide Water Main Repairs | W494-36 | 150,000 | - | 147,835 | 2,165 |
| Lst Chance Basin Hydro-Geo Inv | W494-37 | 1,520,000 | 21,260 | 274,042 | 1,224,698 |
| Salmon Creek Assessment | W494-38 | 30,000 | - | - | 30,000 |
| Jordan Creek/EastValleyResRest | W494-39 | 921,918 | 19,163 | 654,567 | 248,188 |
| Reservoir Painting & Repairs | W494-41 | 600,000 | 6,000 | 11,508 | 582,492 |
| Water Bldgs Painting | W494-42 | 100,000 | - | 42,385 | 57,615 |
| WaterUtllyShop&Ofc EEO Imprv | W494-43 | 400,000 | 1,175 | 4,512 | 394,313 |
| SalmonCrk Secondary Disinfctn | W494-44 | 50,000 | 20,000 | 3,435 | 26,565 |
| BearCrk Rd Drng and Dam Imprv | W494-45 | 100,000 | - | - | 100,000 |
| Total Engineering | | 458,199,175 | 68,650,581 | 319,632,717 | 69,929,851 |
| School District: | | | | | |
| School District Major Mainten | S454-75 | 248,175 | - | 199,384 | 48,791 |
| Total School District | | 248,175 | - | 199,384 | 48,791 |
| Public Works Department: | | | | | |
| Transit Buses Replacement | D374-83 | 805,220 | - | 763,644 | 41,576 |
| Cap Transit Dev Plan & Improv | D375-31 | 170,000 | - | 151,469 | 18,531 |
| JDTP Clarifier & Bldg Rehab | U484-85 | 750,000 | 500 | 627,669 | 121,831 |
| Twin Lakes Pump Station | U484-88 | 515,595 | 32,320 | 45,429 | 437,846 |
| Sunny Pt Overpass Sewer | U484-89 | 85,000 | 18,746 | 57,664 | 8,591 |
| JDTP Jet Truck/Sept Improv | U484-90 | 500,000 | 177,500 | 51,473 | 271,027 |
| MWTP Mjr Mech & Cntrl Rprs | U484-92 | 326,000 | 7,560 | 60,037 | 258,403 |
| Cannibal Trmnt Eval MWTP & JDTP | U484-93 | 20,000 | - | - | 20,000 |
| JDTP Aeration Basin Rpr Ph I | U484-97 | 350,000 | 3,400 | 3,658 | 342,942 |
| Biosolids Disposal Assessment | U484-98 | 70,000 | - | - | 70,000 |
| Wtr Utility Meter Sys Upgrade | W494-31 | 225,000 | - | 208,930 | 16,070 |
| Mill Tunnel Reservoir Sys Impr | W494-40 | 300,000 | - | 150,752 | 149,248 |
| Total Public Works Department | | 4,116,815 | 240,026 | 2,120,725 | 1,756,065 |
| Community Development Department: | | | | | |
| Juneau Wetlands Mitigation Bnk | D374-42 | 27,627 | - | 5,577 | 22,050 |
| Waterfront Planning | D374-85 | 266,920 | - | 237,959 | 28,961 |
| Geographic Infr System II | D375-06 | 160,976 | 13,860 | 9,338 | 137,778 |
| Site Clean Up & Renovation | D375-09 | 15,116 | 3,300 | - | 11,816 |
| Auke Lake Launch Ramp | D375-34 | - | - | (450) | 450 |
| Total Community Development Department | | \$ 470,639 | 17,160 | 252,424 | 201,055 |

continued next page

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF MARCH 16, 2010:

| Project Description | Project Number | Project Budget | Outstanding Encumbrances | Expenditures to Date | Funds Available |
|---|----------------|-----------------------|--------------------------|----------------------|-------------------|
| Harbors: | | | | | |
| Harbors AW Restrooms Constr | H354-69 | \$ 65,606 | - | 43,369 | 22,237 |
| ABay Load Fac/Statter El Upgrd | H354-74 | 11,194,741 | 61,270 | 11,111,644 | 21,827 |
| S Ferry Terminal Wharf Ext | H354-80 | 370,000 | 1,215 | 166,957 | 201,828 |
| Juneau Harbors Deferred Maintc | H354-85 | 15,665,774 | 360,190 | 10,892,129 | 4,413,454 |
| Statter Harbor Improvements | H354-93 | 4,200,000 | 97,331 | 361,444 | 3,741,225 |
| IVF Float Stabilization | H354-94 | 500,906 | 14,250 | 468,626 | 18,030 |
| Dwntwn Cruise Ship Berth Enhan | H354-95 | 11,284,487 | 335,980 | 846,898 | 10,101,609 |
| Cruise Ship Tug Moorage Rehab | H354-96 | 500,000 | - | - | 500,000 |
| Landing Craft & Survl Cameras | H354-97 | 219,000 | - | 140,066 | 78,934 |
| Total Harbors | | 44,000,514 | 870,236 | 24,031,133 | 19,099,144 |
| Parks and Recreation Department: | | | | | |
| Hank Harmon Rifle Range Imprvs | P396-21 | 50,000 | - | 46,815 | 3,185 |
| Trail Improvements-Prop 3 | P396-25 | 348,500 | - | 341,325 | 7,175 |
| Total Parks and Recreation Department | | 398,500 | - | 388,140 | 10,360 |
| Eaglecrest: | | | | | |
| Eaglecrest Nordic Ski Trail Dv | D374-91 | 132,174 | - | 132,174 | |
| Eaglecrest Trail Maintenance | D375-12 | 10,000 | - | 7,852 | 2,148 |
| Lodge Improvements | D375-13 | 129,019 | - | 126,331 | 2,688 |
| Total Eaglecrest | | 271,193 | - | 266,357 | 4,836 |
| Police Department: | | | | | |
| Modernizing Police Equipment | F413-18 | 1,086,900 | 1,999 | 978,741 | 106,160 |
| Modernizing Police Equip II | F413-25 | 904,085 | 125,610 | 682,246 | 96,228 |
| Total Police Department | | 1,990,985 | 127,609 | 1,660,987 | 202,388 |
| Manager - Emergency Preparedness: | | | | | |
| 07MMRS GR34044 | F413-32 | 258,144 | 10,667 | 243,625 | 3,852 |
| 08MMRS GR34045 | F413-36 | 311,584 | 2,692 | 110,866 | 198,026 |
| 08 SHSP 34057 | F413-37 | 10,000 | - | - | 10,000 |
| Total Manager - Emergency Preparedness | | 579,728 | 13,359 | 354,491 | 211,878 |
| Project Totals | | \$ 510,275,724 | 69,918,971 | 348,906,358 | 91,464,368 |

GENERAL FUND SUMMARY

| | | FY10 | | FY11 | FY12 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| Expenditures: | | | | | |
| Personnel Services | \$ 19,248,200 | 19,570,900 | 18,453,200 | 19,666,300 | 20,136,200 |
| Commodities and Services | 8,554,000 | 9,452,600 | 8,650,600 | 9,237,100 | 8,614,600 |
| Capital Outlay | 3,500 | 50,000 | 29,000 | 65,000 | 65,000 |
| Contingency | 8,300 | 40,000 | 30,000 | 30,000 | 30,000 |
| Additional Budgetary Savings | - | - | - | - | (238,600) |
| Return Marine Passenger | | | | | |
| Fee Proceeds (1) | - | 21,100 | 21,100 | - | - |
| Capital Projects Indirect Cost Allocation | (285,000) | (524,300) | (524,300) | (524,300) | (524,300) |
| Interdepartmental Charges | (3,623,500) | (3,590,800) | (3,450,500) | (3,937,400) | (3,962,100) |
| Support to other funds | 42,271,000 | 44,091,900 | 44,091,700 | 44,608,600 | 44,840,500 |
| Better Capital City | 418,200 | 475,000 | 455,000 | 500,000 | 500,000 |
| Total Expenditures | 66,594,700 | 69,586,400 | 67,755,800 | 69,645,300 | 69,461,300 |
| Funding Sources: | | | | | |
| State Support: | | | | | |
| School Construction | 11,437,300 | 12,358,800 | 11,784,800 | 12,746,200 | 12,637,800 |
| State Shared Revenue | 3,519,900 | 16,000 | 17,000 | 17,000 | 17,000 |
| Library Grants | 110,400 | 113,200 | 117,200 | 112,900 | 115,500 |
| ASHA "in Lieu" Tax | 47,500 | 25,500 | 47,000 | 47,000 | 47,000 |
| Miscellaneous Grants | 190,500 | 187,300 | 142,600 | 61,000 | 19,700 |
| Total State Support | 15,305,600 | 12,700,800 | 12,108,600 | 12,984,100 | 12,837,000 |
| Federal Support: | | | | | |
| Federal "in Lieu" Tax | 1,922,300 | 1,338,400 | 1,439,400 | 1,602,500 | 1,745,600 |
| Local Support: | | | | | |
| Property Taxes | 29,613,200 | 33,187,200 | 33,339,500 | 32,830,400 | 33,911,200 |
| User Fees, Permits, Rents, and Leases | 1,878,100 | 1,485,200 | 1,618,800 | 1,634,000 | 1,621,500 |
| Penalties and Fines | 494,800 | 513,000 | 515,000 | 444,000 | 494,000 |
| Interest - Investment & A/R | 4,074,200 | 3,281,300 | 3,147,800 | 3,056,100 | 3,660,400 |
| Total Local Support | 36,060,300 | 38,466,700 | 38,621,100 | 37,964,500 | 39,687,100 |
| Total Revenues | 53,288,200 | 52,505,900 | 52,169,100 | 52,551,100 | 54,269,700 |
| Support from other funds | 14,166,400 | 12,672,500 | 12,672,500 | 13,823,900 | 13,279,900 |
| Total Revenues and Support from other funds | 67,454,600 | 65,178,400 | 64,841,600 | 66,375,000 | 67,549,600 |
| Fund Balance From (To) | (859,900) | 4,408,000 | 2,914,200 | 3,270,300 | 1,911,700 |
| Total Funding Sources | \$ 66,594,700 | 69,586,400 | 67,755,800 | 69,645,300 | 69,461,300 |
| FUND BALANCE RESERVE | \$ 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| AVAILABLE FUND BALANCES | \$ 8,096,200 | 3,688,200 | 5,182,000 | 1,911,700 | - |

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

ROADED SERVICE AREA SUMMARY

| | | FY10 | | FY11 | FY12 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Parks and Recreation | \$ 3,960,500 | 4,363,700 | 4,116,000 | 4,946,100 | 5,442,900 |
| Police | 12,767,800 | 13,257,900 | 11,809,200 | 12,832,900 | 13,068,000 |
| Streets | 5,412,900 | 4,963,900 | 4,666,800 | 5,111,900 | 5,185,900 |
| Additional Budgetary Savings | - | - | - | - | (202,200) |
| Return Marine Passenger | | | | | |
| Fee Proceeds (1) | - | 66,700 | 66,700 | - | - |
| Support to: | | | | | |
| General Fund | 173,800 | - | - | - | - |
| 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 | 3,860,000 | 3,800,000 | 3,800,000 | 3,900,000 | 3,900,000 |
| Total Expenditures | 26,400,000 | 26,677,200 | 24,683,700 | 27,015,900 | 27,619,600 |
| FUNDING SOURCES: | | | | | |
| Property Taxes | 9,619,800 | 7,124,900 | 7,127,600 | 7,136,300 | 7,340,900 |
| State Shared Revenue | 1,186,900 | 2,106,400 | 2,097,200 | 2,097,200 | 2,097,200 |
| Miscellaneous State Grants | 47,800 | 1,002,900 | 989,300 | 82,800 | 82,800 |
| Federal Revenue - Grant | 2,100 | 190,400 | 112,800 | 160,300 | 164,400 |
| Secure Rural Schools/Roads | 1,169,600 | 929,500 | 931,400 | 827,400 | 744,700 |
| Licenses, Fees, Permits | 1,277,500 | 1,349,000 | 1,294,300 | 1,743,700 | 2,183,600 |
| Ordinance Violations | 529,700 | 552,400 | 541,400 | 425,500 | 425,500 |
| E911 Surcharge | 917,900 | 850,000 | 945,000 | 945,000 | 945,000 |
| Other Revenue | 38,500 | 19,200 | 33,300 | 23,300 | 23,300 |
| Interdepartmental Charges | 46,100 | 46,100 | 46,100 | 53,600 | 53,600 |
| Support from: | | | | | |
| Sales Tax | 12,343,400 | 10,432,300 | 10,432,300 | 10,865,000 | 10,865,000 |
| Marine Passenger Fee | 808,300 | 806,500 | 806,500 | 823,800 | 823,800 |
| Fund Balance (To) From | (1,587,600) | 1,267,600 | (673,500) | 1,832,000 | 1,869,800 |
| Total Funding Sources | \$ 26,400,000 | 26,677,200 | 24,683,700 | 27,015,900 | 27,619,600 |
| FUND BALANCE RESERVE | \$ 1,037,500 | 1,312,000 | 1,312,000 | 1,012,000 | 1,012,000 |
| AVAILABLE FUND BALANCES | \$ 3,002,800 | 1,460,700 | 3,401,800 | 1,869,800 | - |

(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

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Fire protection services | \$ 2,869,400 | 3,048,900 | 2,707,400 | 3,203,500 | 3,388,600 |
| State grants | - | 9,600 | 9,600 | - | - |
| Federal grants | 47,500 | 484,700 | 139,400 | 40,200 | 40,200 |
| Total Expenditures | 2,916,900 | 3,543,200 | 2,856,400 | 3,243,700 | 3,428,800 |
| FUNDING SOURCES: | | | | | |
| Property Taxes | 1,249,700 | 726,600 | 726,600 | 1,287,200 | 1,361,900 |
| State Shared Revenue | 370,400 | - | - | - | - |
| State Grants | - | 9,600 | 9,600 | - | - |
| Federal Grants | 30,800 | 484,700 | 139,400 | 40,200 | 40,200 |
| User Fees | 16,800 | 5,500 | 6,200 | 8,000 | 8,000 |
| Fire - Contracted Services | 476,600 | 483,100 | 483,100 | 494,200 | 505,800 |
| Support from: | | | | | |
| Sales Tax | 1,324,600 | 1,179,500 | 1,179,500 | 1,086,000 | 1,086,000 |
| Marine Passenger Fee | 90,500 | 94,200 | 94,200 | 84,000 | 84,000 |
| Fund Balance (To) From | (642,500) | 560,000 | 217,800 | 244,100 | 342,900 |
| Total Funding Sources | \$ 2,916,900 | 3,543,200 | 2,856,400 | 3,243,700 | 3,428,800 |
| FUND BALANCES | \$ 940,900 | 380,900 | 723,100 | 479,000 | 136,100 |

NOTES

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MAYOR AND ASSEMBLY

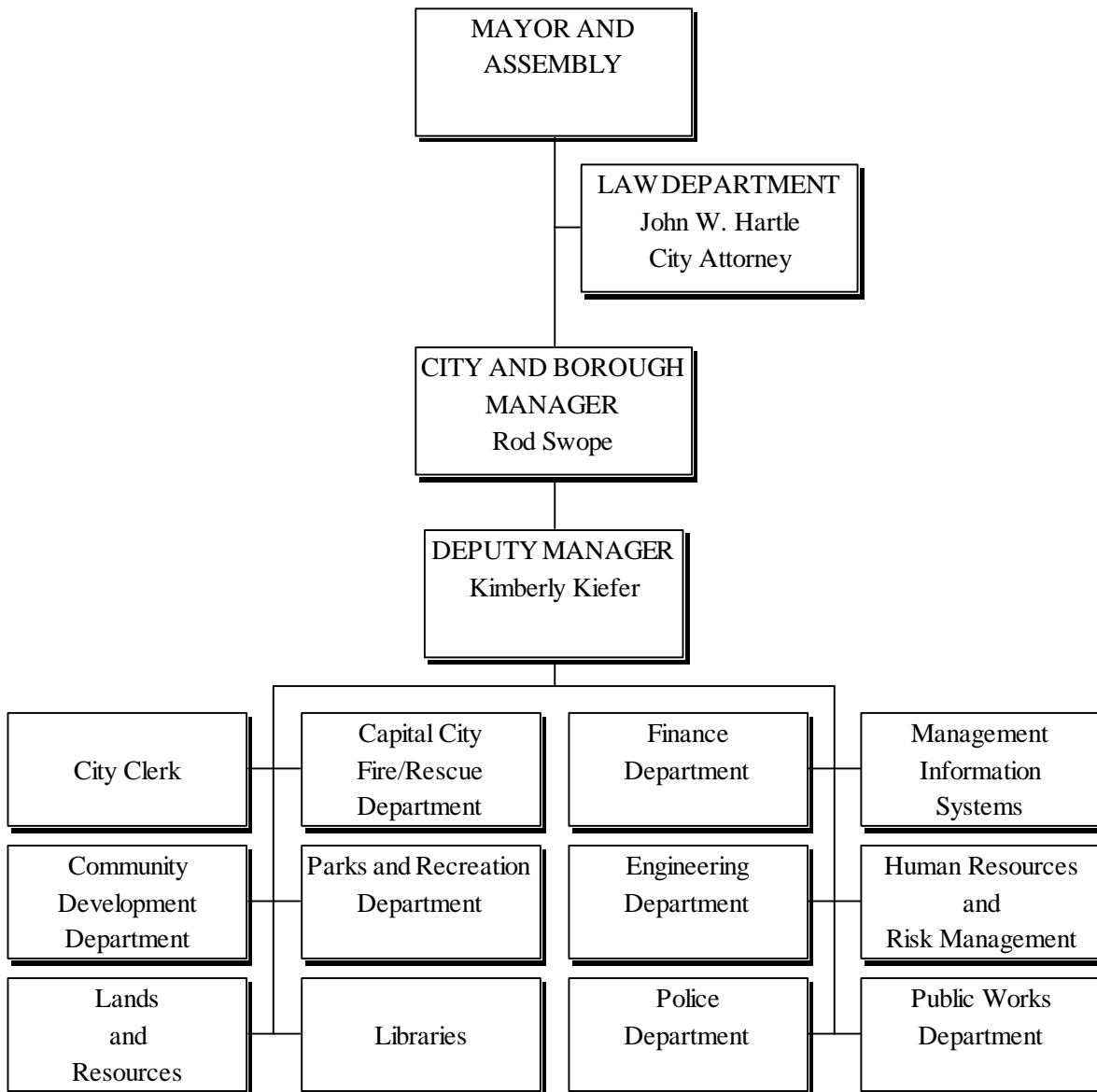
MISSION STATEMENT

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

FY11 ADOPTED BUDGET

\$3,573,900

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|-------------------|------------------|------------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 225,100 | 256,700 | 228,700 | 280,600 | 298,100 |
| Commodities and Services | 341,100 | 437,400 | 362,600 | 444,900 | 446,900 |
| Better Capital City | 418,200 | 475,000 | 455,000 | 500,000 | 500,000 |
| Other - Grants, etc. | 2,135,900 | 2,307,700 | 2,307,700 | 2,348,400 | 1,833,200 |
| Total Expenditures | 3,120,300 | 3,476,800 | 3,354,000 | 3,573,900 | 3,078,200 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 55,400 | 55,400 | 55,400 | 45,300 | 45,300 |
| State Shared Revenue | 7,800 | - | - | - | - |
| Support from: | | | | | |
| Sales Tax | 500,000 | 475,000 | 475,000 | 500,000 | 500,000 |
| Liquor Sales Tax | 133,300 | 157,000 | 157,000 | - | - |
| Tobacco Excise Tax | 297,300 | 273,600 | 273,600 | 1,307,700 | 1,264,600 |
| Marine Passenger Fee | 356,400 | 388,400 | 388,400 | 548,400 | 56,300 |
| Capital Projects | - | 182,000 | 182,000 | - | - |
| General Fund | 1,770,100 | 1,945,400 | 1,822,600 | 1,172,500 | 1,212,000 |
| Total Funding Sources | \$ 3,120,300 | 3,476,800 | 3,354,000 | 3,573,900 | 3,078,200 |
| STAFFING | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Mayor and Assembly's FY11 Adopted Budget represents an increase of \$97,100 (2.8%) over the FY10 Amended Budget. The FY12 Approved Budget represents a decrease of \$495,700 (13.9%) from the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$23,900 (9.3%) due to wage and health care cost increases.

FY12

- Personnel Services increased \$17,500 (6.2%) due to health care cost increases.
- The grants and special project expenditures decreased \$515,200 (20.8%) due to the Shoreline Power (\$300,000) and AJ Juneau Dock, LLC (\$192,100) grants not being funded in FY12.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

| | | FY10 | | FY11 | FY12 |
|--|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| Operations: | | | | | |
| Personnel Services | \$ 225,100 | 256,700 | 228,700 | 280,600 | 298,100 |
| Commodities and Services | 198,900 | 261,400 | 215,600 | 268,900 | 270,900 |
| Total | 424,000 | 518,100 | 444,300 | 549,500 | 569,000 |
| Assembly Grants: | | | | | |
| Arts and Humanities Council | 175,800 | 175,800 | 175,800 | 175,800 | 175,800 |
| Social Service Advisory Board | 723,100 | 745,000 | 745,000 | 814,600 | 814,600 |
| Juneau Youth Services | 39,600 | 39,600 | 39,600 | 39,600 | 39,600 |
| Juneau Alliance for Mental Health, Inc. | 410,400 | 410,400 | 410,400 | 410,400 | 410,400 |
| Total | 1,348,900 | 1,370,800 | 1,370,800 | 1,440,400 | 1,440,400 |
| Special Contracts: | | | | | |
| Lobbyist | 142,200 | 166,000 | 147,000 | 166,000 | 166,000 |
| Hearing Officers | - | 10,000 | - | 10,000 | 10,000 |
| Total | 142,200 | 176,000 | 147,000 | 176,000 | 176,000 |
| Community Projects: | | | | | |
| Juneau Festival Committee | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| Douglas Fourth of July | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Sealaska Herititage - Celebration (1) | - | 20,000 | 20,000 | - | 20,000 |
| Juneau Economic Development Council | 272,000 | 250,000 | 250,000 | 285,000 | 250,000 |
| Juneau Small Business Development Center | 50,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Downtown Ambassador Program | 53,400 | 53,400 | 53,400 | 56,300 | 56,300 |
| 50th Statehood Celebration | 75,100 | - | - | - | - |
| United Way Compass III Project Grant | - | 30,000 | 30,000 | - | - |
| Downtown Historic Development Design | - | 35,000 | 35,000 | - | - |
| Franklin Dock Enterprises, LLC | - | 182,000 | 182,000 | - | - |
| AJ Juneau Dock, LLC | - | - | - | 192,100 | - |
| Juneau Human Rights Commission | - | - | - | 5,300 | - |
| Juneau Commissions on Aging | - | - | - | 2,800 | - |
| Shoreside Power | 300,000 | 300,000 | 300,000 | 300,000 | - |
| Better Capital City | 418,200 | 475,000 | 455,000 | 500,000 | 500,000 |
| Total | 1,205,200 | 1,411,900 | 1,391,900 | 1,408,000 | 892,800 |
| Total Expenditures | \$ 3,120,300 | 3,476,800 | 3,354,000 | 3,573,900 | 3,078,200 |

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

Additional Note: The Affordable Housing Fund presented in the NonDepartmental Special Revenue Funds section of this budget document also comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Affordable Housing Fund require specific Assembly authorization.

MAYOR AND ASSEMBLY

STAFFING DETAIL

| | FY 10 Amended | | FY11 Adopted | | FY12 Approved | |
|-----------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Mayor of the City and | | | | | | |
| 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 | - | 178,700 | - | 202,600 | - | 220,100 |
| Total Budget | 9.00 | \$ 256,700 | 9.00 | \$ 280,600 | 9.00 | \$ 298,100 |

CITY MANAGER

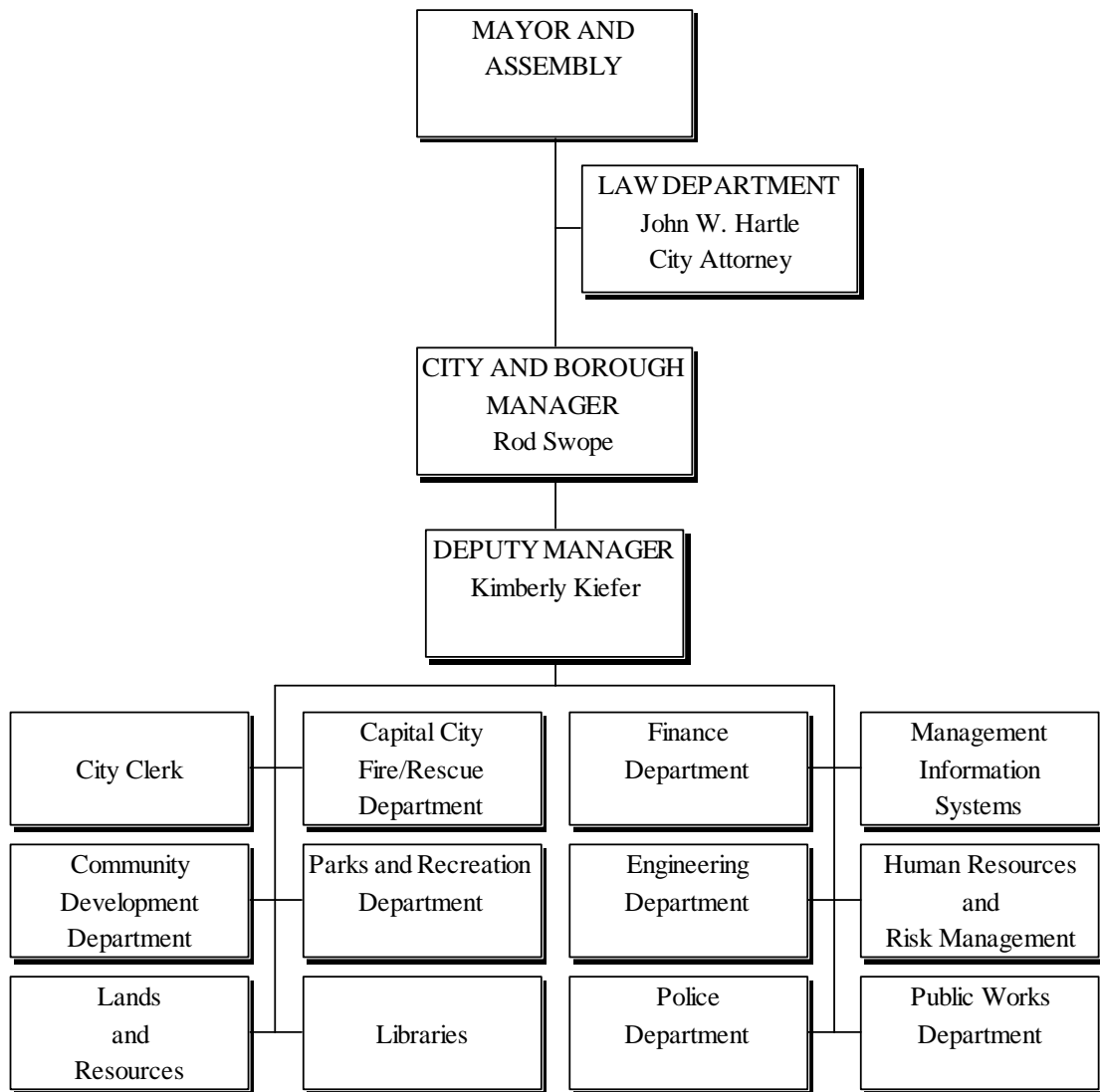
MISSION STATEMENT

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

FY11 ADOPTED BUDGET

\$1,453,700

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,136,100 | 1,119,200 | 1,033,200 | 1,002,300 | 970,600 |
| Commodities and Services | 400,500 | 438,200 | 414,700 | 415,900 | 417,700 |
| Voter Information | 4,900 | 9,000 | 4,800 | 5,500 | 5,500 |
| Contingency | 8,300 | 40,000 | 30,000 | 30,000 | 30,000 |
| Total Expenditures | 1,549,800 | 1,606,400 | 1,482,700 | 1,453,700 | 1,423,800 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 70,600 | 46,400 | 46,400 | 46,700 | 46,700 |
| State Shared Revenue | 98,600 | - | - | - | - |
| State Grant | 116,200 | 77,300 | 77,300 | 12,200 | 12,200 |
| Miscellaneous Grant | 9,300 | 7,500 | 7,500 | 7,500 | 7,500 |
| Support from: | | | | | |
| Tobacco Excise Tax | - | - | - | 40,200 | 40,200 |
| Marine Passenger Fees | 95,000 | 62,000 | 62,000 | 62,000 | 62,000 |
| General Fund | 1,160,100 | 1,413,200 | 1,289,500 | 1,285,100 | 1,255,200 |
| Total Funding Sources | \$ 1,549,800 | 1,606,400 | 1,482,700 | 1,453,700 | 1,423,800 |
| STAFFING | 10.75 | 11.25 | 11.25 | 8.63 | 8.00 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHTS

The Manager's FY11 Adopted Budget represents a decrease \$152,700 (9.5%) from the FY10 Amended Budget. The FY12 Approved Budget is a decrease of \$29,900 (2.1%) from the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services decreased \$116,900 (10.4%) due to the elimination of the PRISM software implementation staff at the end of the first half of the fiscal year. Also, the Avalanche Forecaster and the Emergency Service Manager were combined into one position. Finally, as part of the budget reduction measures, the staff is taking leave without pay for additional budget savings of \$14,400.
- Commodities and Services decreased due to the reduction of the contingency account by \$10,000 (25.0%), and due to the reduction of community garbage pick-up by \$20,000 (57.1%). The reductions are reflective of prior fiscal year usage.

FY12

- Personnel Services decreased \$31,700 (3.2%) due to the elimination of the PRISM software implementation staff with the completion of the conversion.

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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Implement policies within 30 days | 80% | 90% | 90% | 90% | 90% |
| Post Assembly Packets and Agendas to the Web 2 business days prior to meeting | | 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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Weekly meetings with all department directors | 95% | 95% | 95% | 95% | 95% |
| Monthly administrative meetings with all department directors and enterprise boards | 100% | 100% | 100% | 100% | 100% |
| Annually update/review Administrative policies | 100% | 100% | 100% | 100% | 100% |

Develop a Balanced Biennial Budget

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

Services Provided to: CBJ Assembly, CBJ staff and public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Implement a balanced biennial budget | 100% | 100% | 100% | 100% | 100% |
| Meet all charter requirements | 100% | 100% | 100% | 100% | 100% |
| Incorporate revenue enhancements, costs reductions and maintain core services | 90% | 90% | 90% | 90% | 90% |

Respond to Citizen Concerns and Issues in a Timely Manner

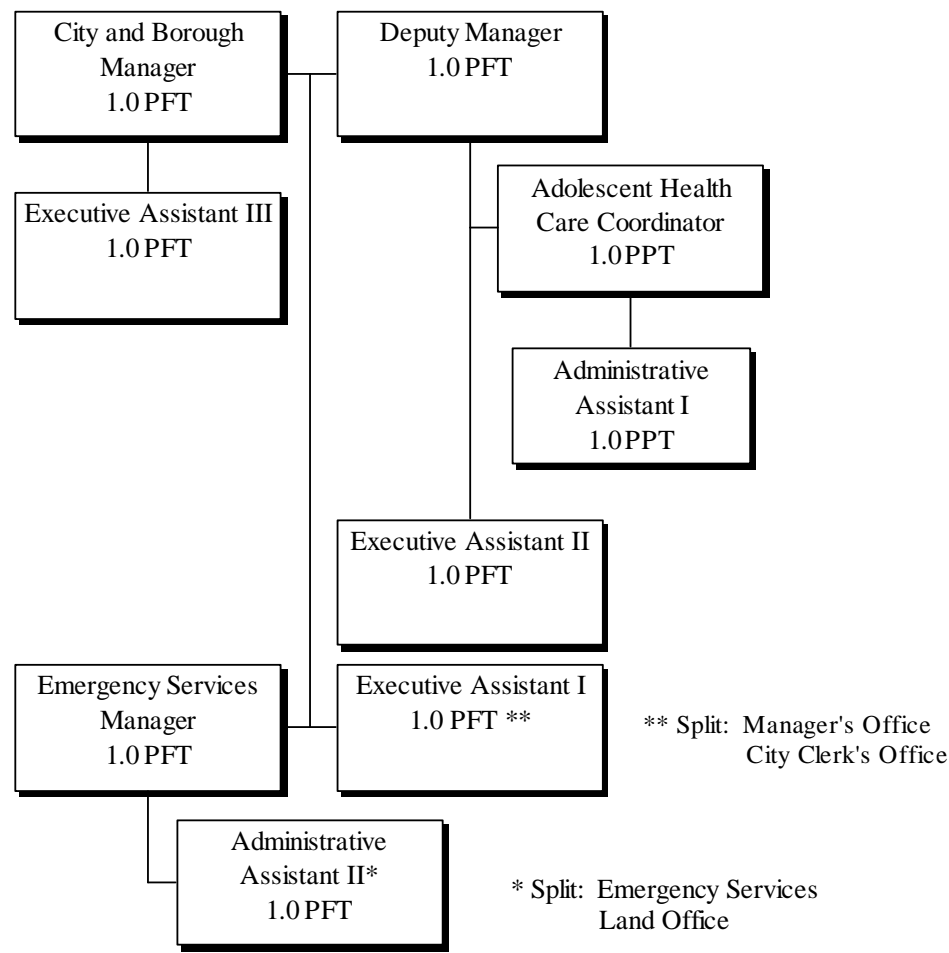
Includes: Addressing citizen questions, issues, inquiries and responding to complaints/concerns

Services Provided to: CBJ Assembly and public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Acknowledge, as appropriate "Tell it to City Hall" within 2 days | 95% | 95% | 95% | 95% | 100% |
| Acknowledge, as appropriate, e-mails requesting information within 2 business days | 95% | 95% | 95% | 95% | 100% |
| Respond to written correspondence, as appropriate, within 10 days | 95% | 95% | 95% | 95% | 100% |

CITY MANAGER

STAFFING ORGANIZATION CHART



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

CITY MANAGER

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|---------------------------|--|---------------------------|--|---------------------------|--|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> |
| CLASS TITLE: | | | | | | |
| Manager's Office: | | | | | | |
| City and Borough Manager | 1.00 | \$ 176,600 | 1.00 | \$ 176,600 | 1.00 | \$ 176,600 |
| Deputy City and Borough Manager | 1.00 | 132,700 | 1.00 | 136,100 | 1.00 | 137,600 |
| Special Projects Officer | 1.00 | - | - | - | - | - |
| Executive Assistant III | 1.00 | 60,500 | 1.00 | 62,300 | 1.00 | 62,700 |
| Executive Assistant II | 1.00 | 49,000 | 1.00 | 51,300 | 1.00 | 53,100 |
| Executive Assistant I | 0.50 | 21,000 | 0.50 | 20,900 | 0.50 | 21,500 |
| Overtime | - | 3,000 | - | 1,000 | - | 1,000 |
| Benefits | - | 179,200 | - | 163,500 | - | 170,200 |
| Total before decrement | 5.50 | 622,000 | 4.50 | 611,700 | 4.50 | 622,700 |
| Decrements: | | | | | | |
| Scheduled Leave W/O Pay | - | - | - | (14,400) | - | (14,400) |
| Special Projects Officer (1) | (1.00) | - | - | - | - | - |
| Total after decrements | 4.50 | 622,000 | 4.50 | 597,300 | 4.50 | 608,300 |
| PRISM Project: (2) | | | | | | |
| Training Specialist | 0.50 | 31,000 | 0.25 | 17,300 | - | - |
| Administrative Assistant | 0.75 | 31,400 | 0.38 | 16,000 | - | - |
| Benefits | - | 23,500 | - | 20,200 | - | - |
| Total | 1.25 | 85,900 | 0.63 | 53,500 | - | - |
| Emergency Services/Public Information: | | | | | | |
| Emergency Services Manager/Public | | | | | | |
| Information Officer | 1.00 | 78,100 | 1.00 | 76,300 | 1.00 | 78,900 |
| Avalanche Forecaster | 1.00 | 67,400 | 1.00 | 62,800 | 1.00 | 65,000 |
| Administrative Assistant II | 0.50 | 26,800 | - | - | - | - |
| Emergency Program Grant | | | | | | |
| Coordinator | - | - | 1.00 | 50,400 | 1.00 | 52,000 |
| Manpower | - | - | - | 6,000 | - | 6,000 |
| Benefits | - | 94,900 | - | 102,600 | - | 108,900 |
| Total before amendments & decrements | 2.50 | 267,200 | 3.00 | 298,100 | 3.00 | 310,800 |
| Amendments: (3) | | | | | | |
| Emergency Program Grant | | | | | | |
| Coordinator | 1.00 | - | - | - | - | - |
| Administrative Assistant II | (0.50) | - | - | - | - | - |
| Total amendments | 0.50 | - | - | - | - | - |

CITY MANAGER

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--|---------------------------|--|---------------------------|--|---------------------------|--|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> |
| CLASS TITLE: | | | | | | |
| Decrements: | | | | | | |
| Avalanche Forecaster (4) | - | - | (1.00) | \$ (62,800) | (1.00) | \$ (65,000) |
| Benefits | - | - | - | (31,500) | - | (33,400) |
| Total after amendments & decrements | <u>3.00</u> | <u>267,200</u> | <u>2.00</u> | <u>203,800</u> | <u>2.00</u> | <u>212,400</u> |
| Teen Health Center: | | | | | | |
| Health Care Nurse | 0.75 | 63,800 | 0.75 | 64,600 | 0.75 | 64,600 |
| Administrative Assistant I | 0.75 | 30,000 | 0.75 | 29,900 | 0.75 | 29,900 |
| Benefits | - | 50,300 | - | 53,200 | - | 55,400 |
| Total | <u>1.50</u> | <u>144,100</u> | <u>1.50</u> | <u>147,700</u> | <u>1.50</u> | <u>149,900</u> |
| Total Budget | <u>11.25</u> | <u>\$ 1,119,200</u> | <u>8.63</u> | <u>\$ 1,002,300</u> | <u>8.00</u> | <u>\$ 970,600</u> |

(1) The Special Project Officer's position was unfunded in FY10 and has now been eliminated.

(2) These positions will have a decrease in FTEs in FY11 as the computer software installation is to be completed by December 2010.

(3) Duties were evaluated and the position was changed from an Administrative Assistant II to the Emergency Program Grant Coordinator.

(4) The Avalanche Forecaster position has been eliminated and the duties have been taken over by the Emergency

CITY CLERK

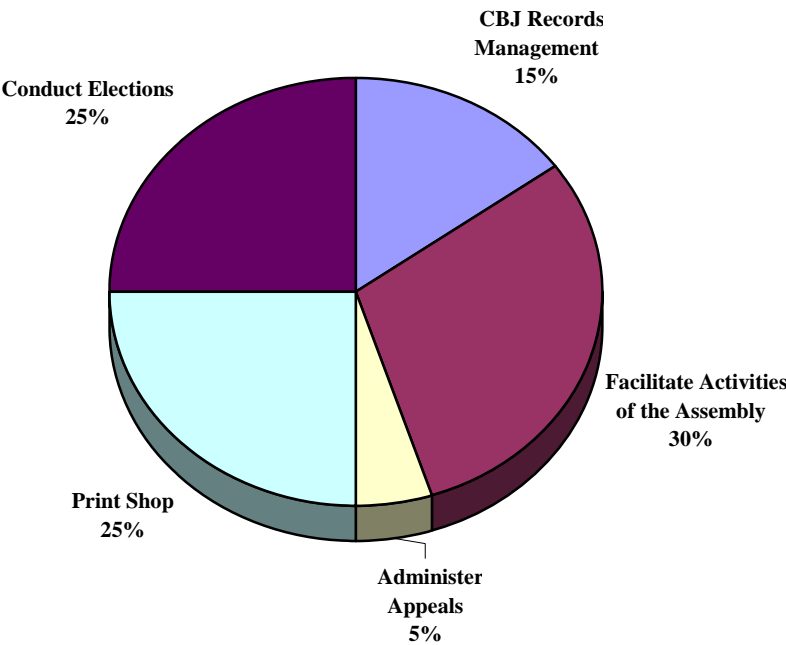
MISSION STATEMENT

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

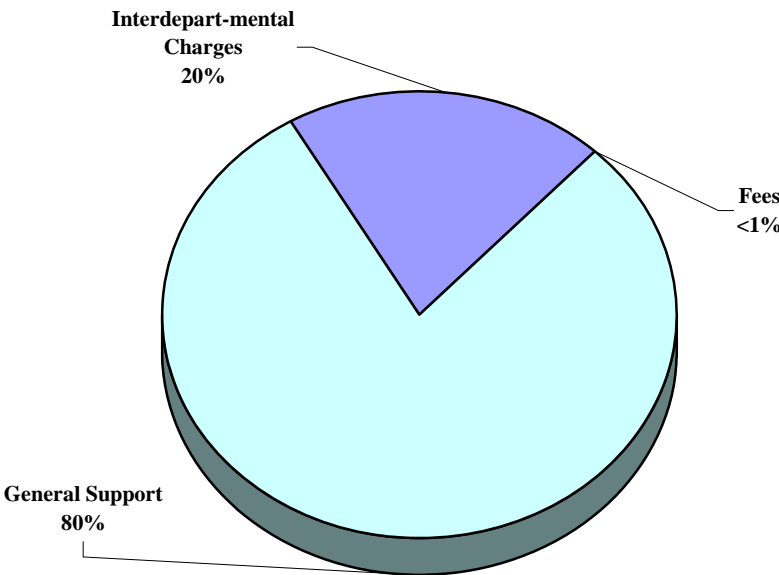
FY11 ADOPTED BUDGET

\$498,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-----------------------------------|-------------------|----------------|----------------|----------------|----------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| City Clerk & Elections | | | | | |
| Personnel Services | \$ 276,300 | 363,000 | 357,400 | 368,000 | 378,700 |
| Commodities and Services | 67,400 | 144,300 | 134,500 | 130,500 | 139,900 |
| Total Expenditures | 343,700 | 507,300 | 491,900 | 498,500 | 518,600 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 33,400 | 93,400 | 93,400 | 100,500 | 100,500 |
| Fees | 500 | 600 | 600 | 600 | 600 |
| State Shared Revenue | 18,600 | - | - | - | - |
| Support from General Fund | 291,200 | 413,300 | 397,900 | 397,400 | 417,500 |
| Total Funding Sources | \$ 343,700 | 507,300 | 491,900 | 498,500 | 518,600 |
| STAFFING | 2.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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 FY11 Adopted Budget is a decrease of \$8,800 (1.7%) from the FY10 Amended Budget. The FY12 Approved Budget is an increase of \$20,100 (1.0%) over the FY11 Adopted Budget.

There are no significant budgetary changes in either FY11 or FY12.

CITY CLERK

CORE SERVICES

Coordinate Assembly Activity

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

Services Provided to: CBJ Assembly, CBJ Staff and Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Assembly Meeting Packet available 4 days prior to meeting | 55% | 75% | 85% | 90% | 95% |
| Advertise all meetings in the weekly newspaper ad | 85% | 85% | 90% | 95% | 95% |
| Initial liquor license review by Assembly held within 30 days of notice to CBJ by ABC Board | 90% | 90% | 95% | 95% | 95% |
| Notify board applicants of appointments and thank outgoing board members within one week of HRC meetings | 70% | 75% | 75% | 85% | 95% |
| Advisory Board and Committee Training upon request | 100% | 100% | 100% | 100% | 100% |

Conduct Elections

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

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Certify candidate nominating petitions within 24 hours | 100% | 100% | 100% | 100% | 100% |
| Conduct uncontested election | 100% | 100% | 100% | 100% | 100% |

CBJ Records Management

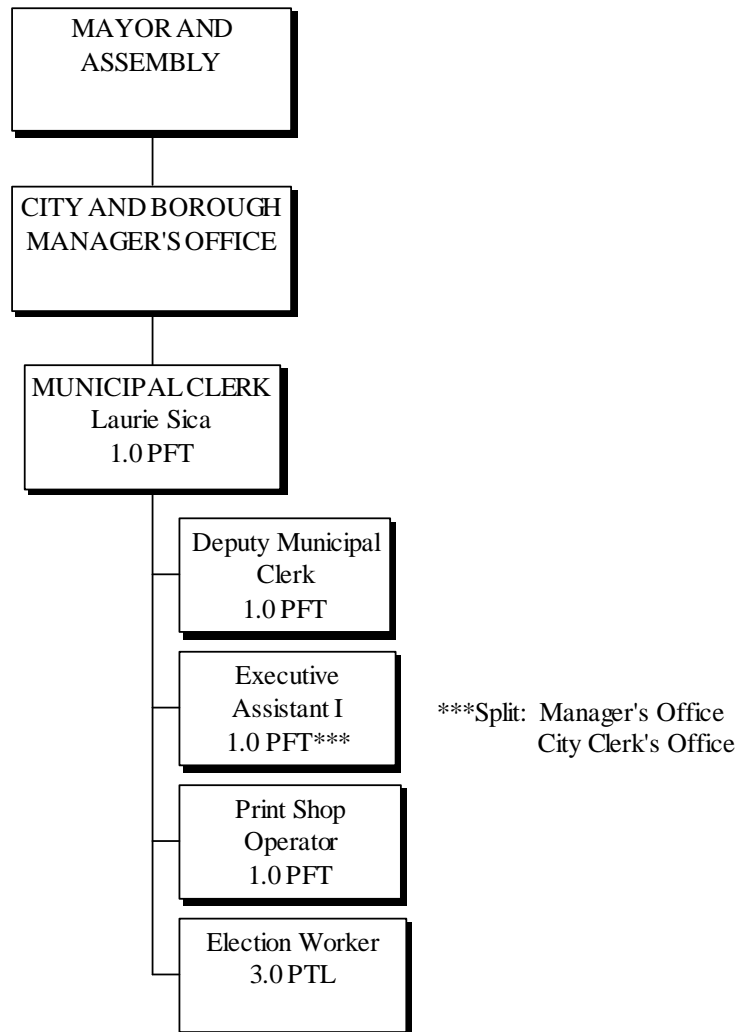
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Assembly meeting minutes posted on-line within one week of meeting | 85% | 90% | 99% | 99% | 99% |
| Complete Master Index of Appeals and Notices of Decision | 0% | 10% | 25% | 50% | 100% |
| Compile Master Index of CBJ Studies and Reports | 10% | 20% | 30% | 40% | 50% |

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

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| City and Borough Clerk | 1.00 | \$ 92,600 | 1.00 | \$ 94,900 | 1.00 | \$ 96,100 |
| Deputy Clerk | 1.00 | 55,000 | 1.00 | 56,400 | 1.00 | 57,100 |
| Print Shop Operator | 1.00 | 42,100 | 1.00 | 44,200 | 1.00 | 45,600 |
| Executive Assistant I | 0.50 | 21,100 | 0.50 | 20,800 | 0.50 | 21,500 |
| Clerk I | 0.20 | 5,600 | 0.20 | 5,400 | 0.20 | 5,400 |
| Elections | - | 17,000 | - | 15,000 | - | 15,000 |
| Overtime | - | 8,000 | - | 4,200 | - | 4,300 |
| Benefits | - | 121,600 | - | 127,100 | - | 133,700 |
| Total Budget | <u>3.70</u> | <u>\$ 363,000</u> | <u>3.70</u> | <u>\$ 368,000</u> | <u>3.70</u> | <u>\$ 378,700</u> |

NOTES

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MANAGEMENT INFORMATION SYSTEMS

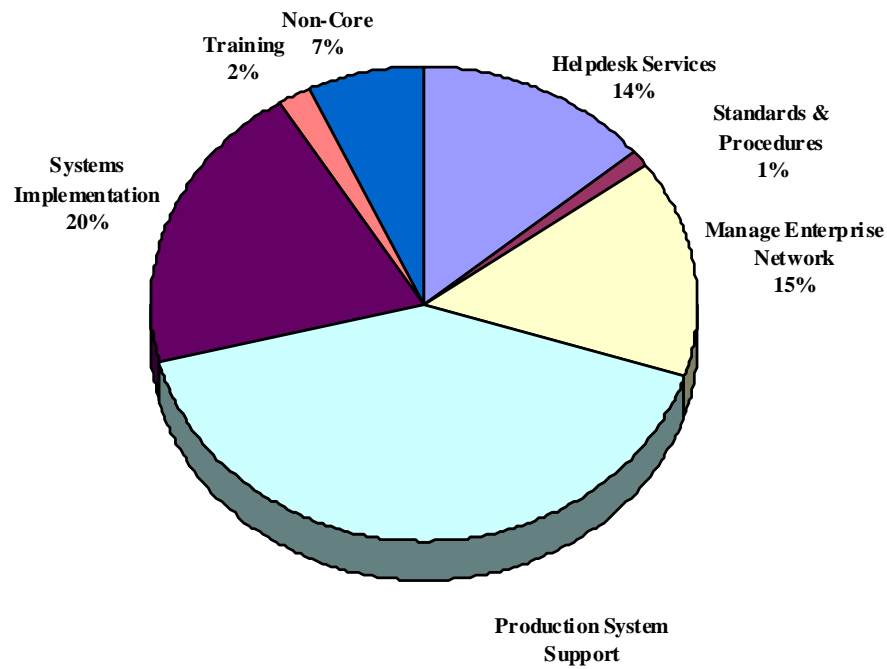
MISSION STATEMENT

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

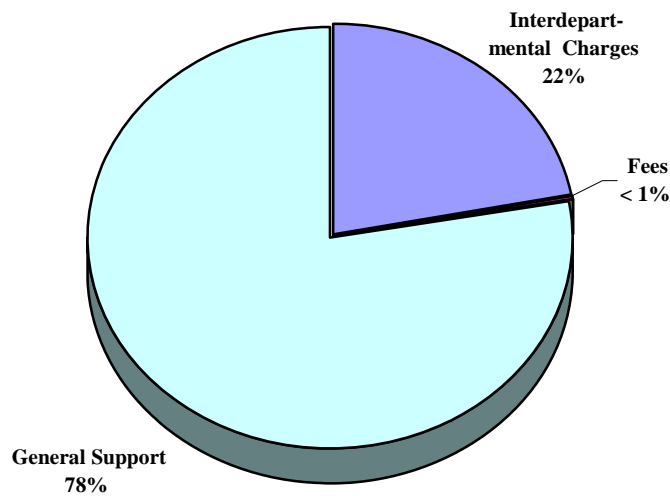
FY11 ADOPTED BUDGET

\$2,349,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actual | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,430,800 | 1,394,200 | 1,357,100 | 1,537,500 | 1,565,700 |
| Commodities and Services | 603,000 | 772,000 | 636,100 | 746,500 | 648,200 |
| Capital Outlay | - | 50,000 | 29,000 | 65,000 | 65,000 |
| Total Expenditures | 2,033,800 | 2,216,200 | 2,022,200 | 2,349,000 | 2,278,900 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 437,000 | 437,000 | 437,000 | 515,700 | 515,700 |
| Fees | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| State Shared Revenue | 112,700 | - | - | - | - |
| Support from General Fund | 1,480,500 | 1,775,600 | 1,581,600 | 1,829,700 | 1,759,600 |
| Total Funding Sources | \$ 2,033,800 | 2,216,200 | 2,022,200 | 2,349,000 | 2,278,900 |
| STAFFING | 12.66 | 13.66 | 13.66 | 13.66 | 13.66 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHTS

The Management Information System's FY11 Adopted Budget is an increase of \$132,800 (6.0 %) over the FY10 Amended Budget. The FY12 Approved Budget is a decrease of \$70,100 (3.0 %) from the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$143,300 (10.3%) due to wage and health care cost increases, and due to the hiring of an applications specialist who will assist with the new City software programs.

FY12

- Personnel Services increased \$28,200 (1.8%) due to wage and health care cost increases.
- Commodities and services decreased \$98,300 (13.2%) due to the elimination of the Cayenta software maintenance contract.

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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| % of customers who rate systems development as satisfactory or better | 90% | 90% | 90% | 90% | 90% |
| % of customers who rate technology consulting as satisfactory or better | 90% | 90% | 90% | 90% | 90% |

Production System Support

Includes: Systems support and batch processing

Services Provided to: CBJ departments

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Frequency of system unavailability events per year | 5 | 5 | 5 | 8 | 5 |

Manage Enterprise Network

Includes: Wide area and local area network management

Services Provided to: CBJ departments

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Average duration of a network unavailability event | 1 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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| % of customers who rate helpdesk services as satisfactory or better | 90% | 90% | 85% | 85% | 90% |
| % of technical support requests completed on time | 85% | 85% | 80% | 80% | 85% |

Training

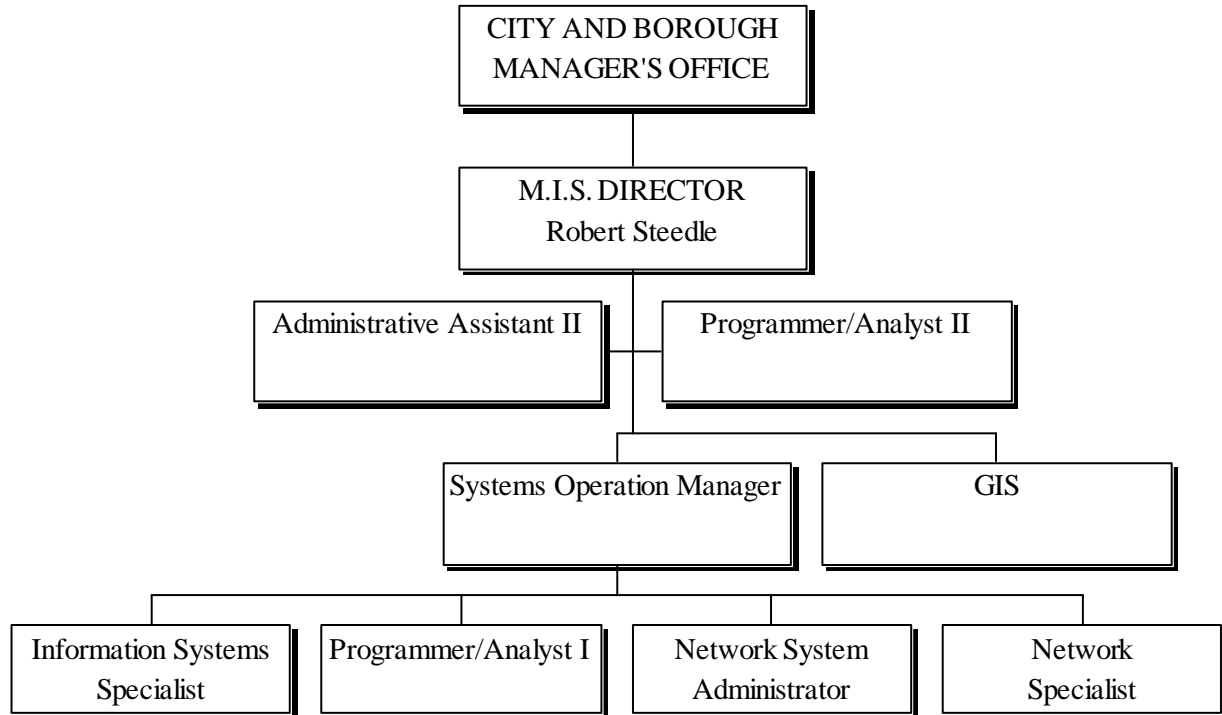
Includes: Provide scheduled computer-based and ad-hoc training in office productivity applications

Services Provided to: CBJ departments

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| % customers receiving requested training per quarter | 80% | 100% | 100% | 100% | 100% |
| % of customers who rate classroom training as satisfactory or better | 85% | 90% | 90% | 90% | 90% |

MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL ORGANIZATION CHART



Information Technology Management

Information Technology Training

Systems Analysis and Systems Development

Vendor Analysis/Software Package
Procurement and Assistance

Information Technology Resource Contracts Assistance

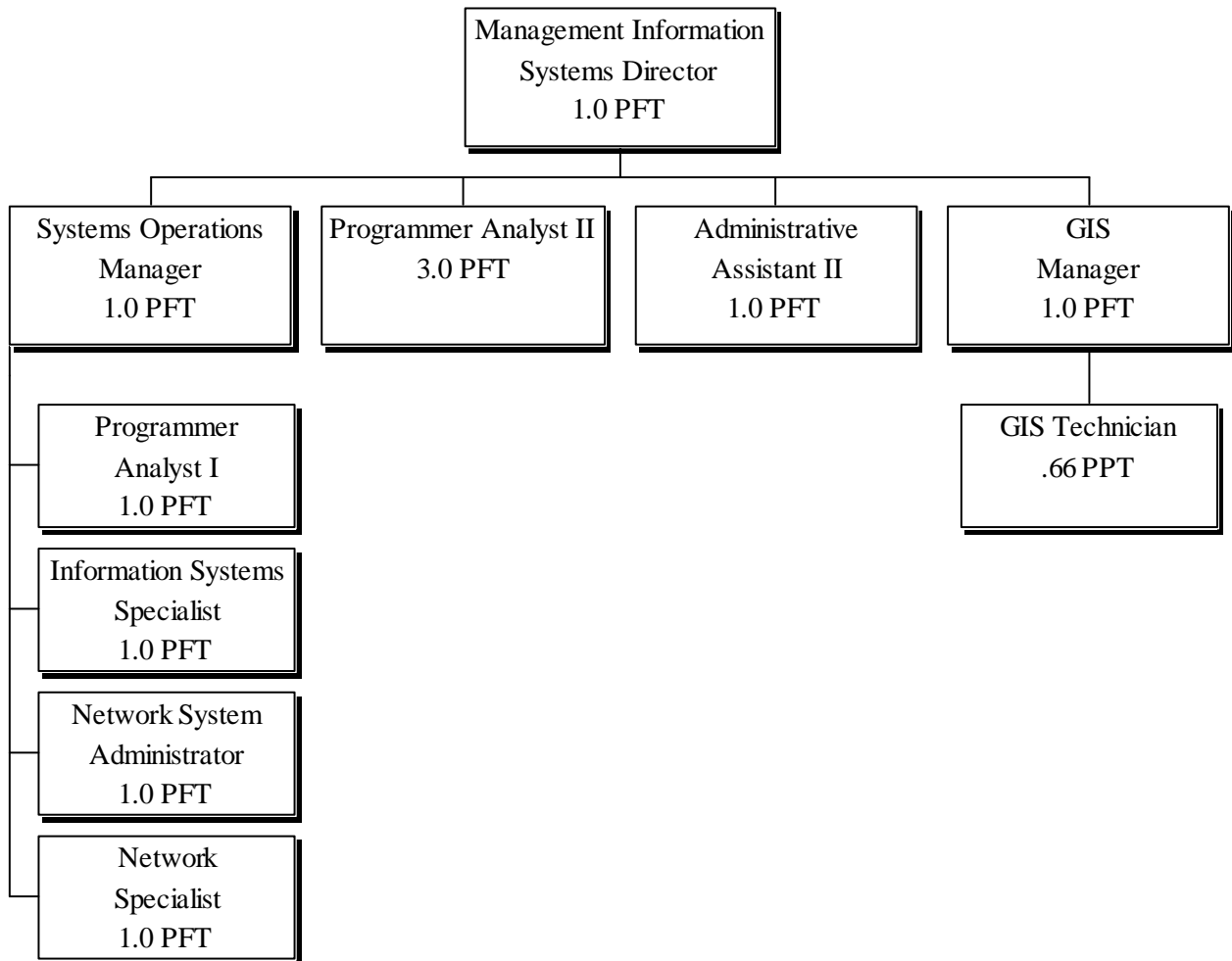
GIS Data Administration

GIS User Support

GIS Systems Development

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Management Information | | | | | | |
| System Director | 1.00 | \$ 112,800 | 1.00 | \$ 116,900 | 1.00 | \$ 117,000 |
| Systems Operations Manager | 1.00 | 77,600 | 1.00 | 81,400 | 1.00 | 84,100 |
| Data Processing | | | | | | |
| Programmer/Analyst II | 4.00 | 316,500 | 4.00 | 323,200 | 4.00 | 323,200 |
| Data Processing | | | | | | |
| Programmer/Analyst I | 1.00 | 69,900 | 1.00 | 71,000 | 1.00 | 71,000 |
| Network Systems Administrator | 1.00 | 77,900 | 1.00 | 79,500 | 1.00 | 80,800 |
| Network Specialist | 1.00 | 64,900 | 1.00 | 66,400 | 1.00 | 67,300 |
| Information Systems Specialist | 2.00 | 107,100 | 2.00 | 112,300 | 2.00 | 114,100 |
| Administrative Assistant II | 1.00 | 46,300 | 1.00 | 47,000 | 1.00 | 47,900 |
| GIS Technician | 0.66 | 28,600 | 0.66 | 29,000 | 0.66 | 29,000 |
| Overtime | - | 32,800 | - | 24,300 | - | 21,600 |
| Benefits | - | 473,800 | - | 500,300 | - | 521,100 |
| Vacancy Factor | - | (14,000) | - | (15,500) | - | (15,800) |
| Total before amendment | 12.66 | 1,394,200 | 12.66 | 1,435,800 | 12.66 | 1,461,300 |
| Amendment: | | | | | | |
| Applications Specialist | 1.00 | - | 1.00 | 65,500 | 1.00 | 66,400 |
| Benefits | - | - | - | 36,200 | - | 38,000 |
| Total Budget | 13.66 | \$ 1,394,200 | 13.66 | \$ 1,537,500 | 13.66 | \$ 1,565,700 |

HUMAN RESOURCES

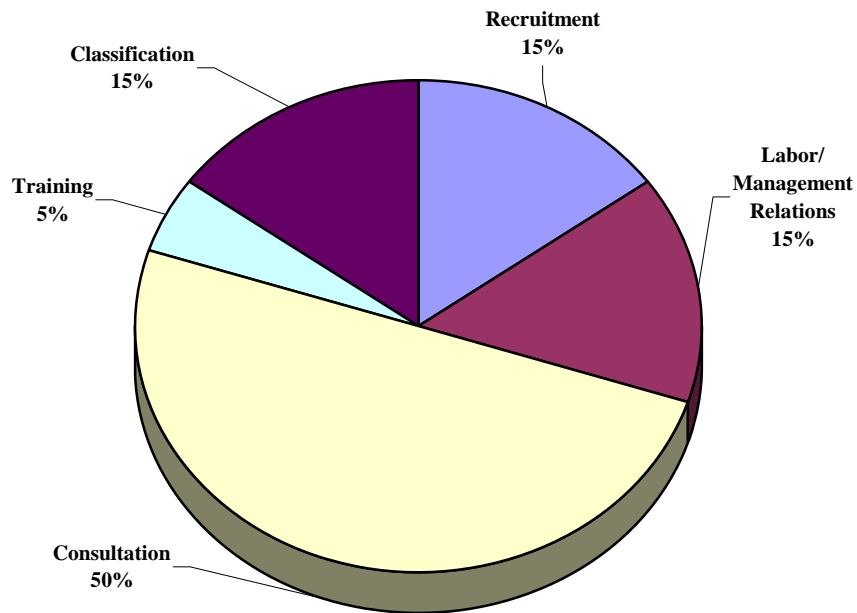
MISSION STATEMENT

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

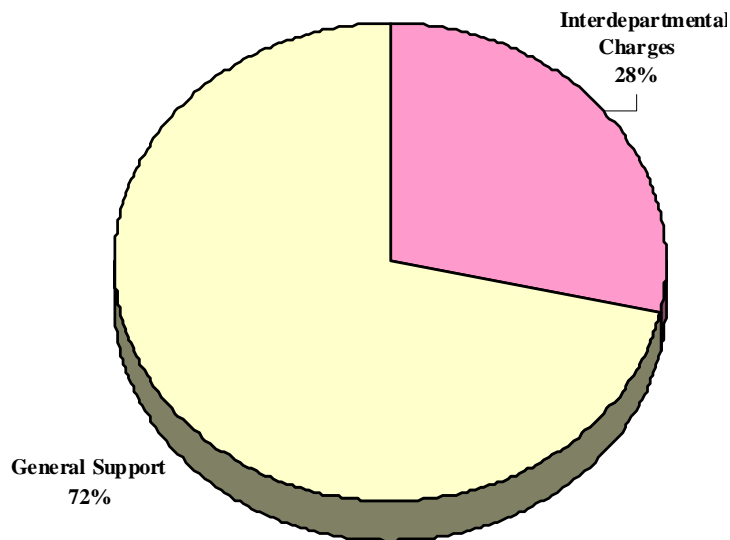
FY11 ADOPTED BUDGET

\$554,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|-------------------|-------------------|---------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actual | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 480,000 | 457,400 | 457,400 | 467,100 | 480,600 |
| Commodities and Services | 82,400 | 90,500 | 80,500 | 87,800 | 90,900 |
| Total Expenditures | 562,400 | 547,900 | 537,900 | 554,900 | 571,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 132,200 | 132,200 | 132,200 | 162,400 | 162,400 |
| State Shared Revenue | 46,200 | - | - | - | - |
| Fees | 1,200 | 1,700 | 1,700 | - | - |
| Support from General Fund | 382,800 | 414,000 | 404,000 | 392,500 | 409,100 |
| Total Funding Sources | \$ 562,400 | 547,900 | 537,900 | 554,900 | 571,500 |
| STAFFING | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Personnel Department's FY11 Adopted Budget represents an increase of \$7,000 (1.3%) over the FY10 Amended Budget. The FY12 Approved Budget represents a \$16,600 (3.0%) increase over the FY11 Adopted Budget.

There are no significant budgetary changes in either FY11 or FY12.

HUMAN RESOURCES

CORE SERVICES

Recruitment and Selection

Includes: Process, Recruitment, Examination, Selection and Special Advertising

Services Provided to: Public and other CBJ departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Number of Job Announcements HR staff processed | 175 | 164 | 150 | 135 | 135 |
| Number of examination and selection processes HR staff assisted with and/or administered | 42 | 37 | 35 | 35 | 35 |

Labor/Management Relations

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

Services provided to: CBJ Departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Percentage of issues resolved informally | 95% | 100% | 95% | 100% | 100% |
| Percentage of grievances resolved short of arbitration | 88% | 100% | 88% | 100% | 100% |
| Number of grievances resolved through arbitration | 1 | 0 | 1 | 0 | 0 |

Consultation

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

Services provided to: CBJ departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Percentage of investigations resolved within 2 months | 60% | 64% | 90% | 90% | 90% |
| Percentage of Personnel Rules and procedural questions answered within same business day | 95% | 95% | 95% | 95% | 95% |

Training

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

Services provided to: CBJ employees and departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Number of supervisor training classes given or provided | 16 | 12 | 12 | 12 | 12 |
| Number of Employee In-Service classes given or provided | 27 | 42 | 20 | 25 | 25 |

Classification and Pay Plan

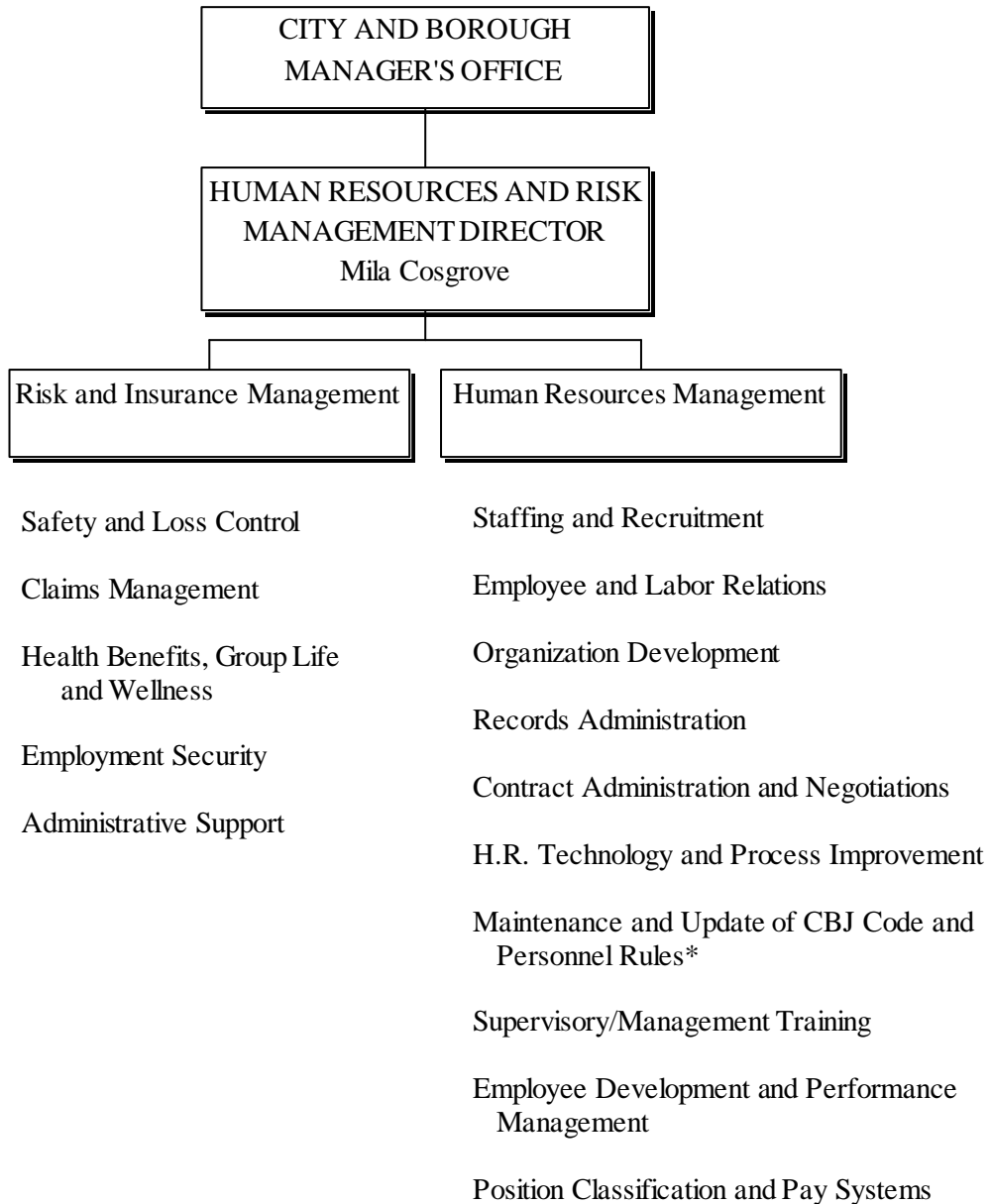
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and CBJ departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Number of classification actions received | 269 | 236 | 215 | 215 | 215 |
| Average number of days from initiation to resolution | 22 | 15 | 13 | 13 | 13 |

HUMAN RESOURCES

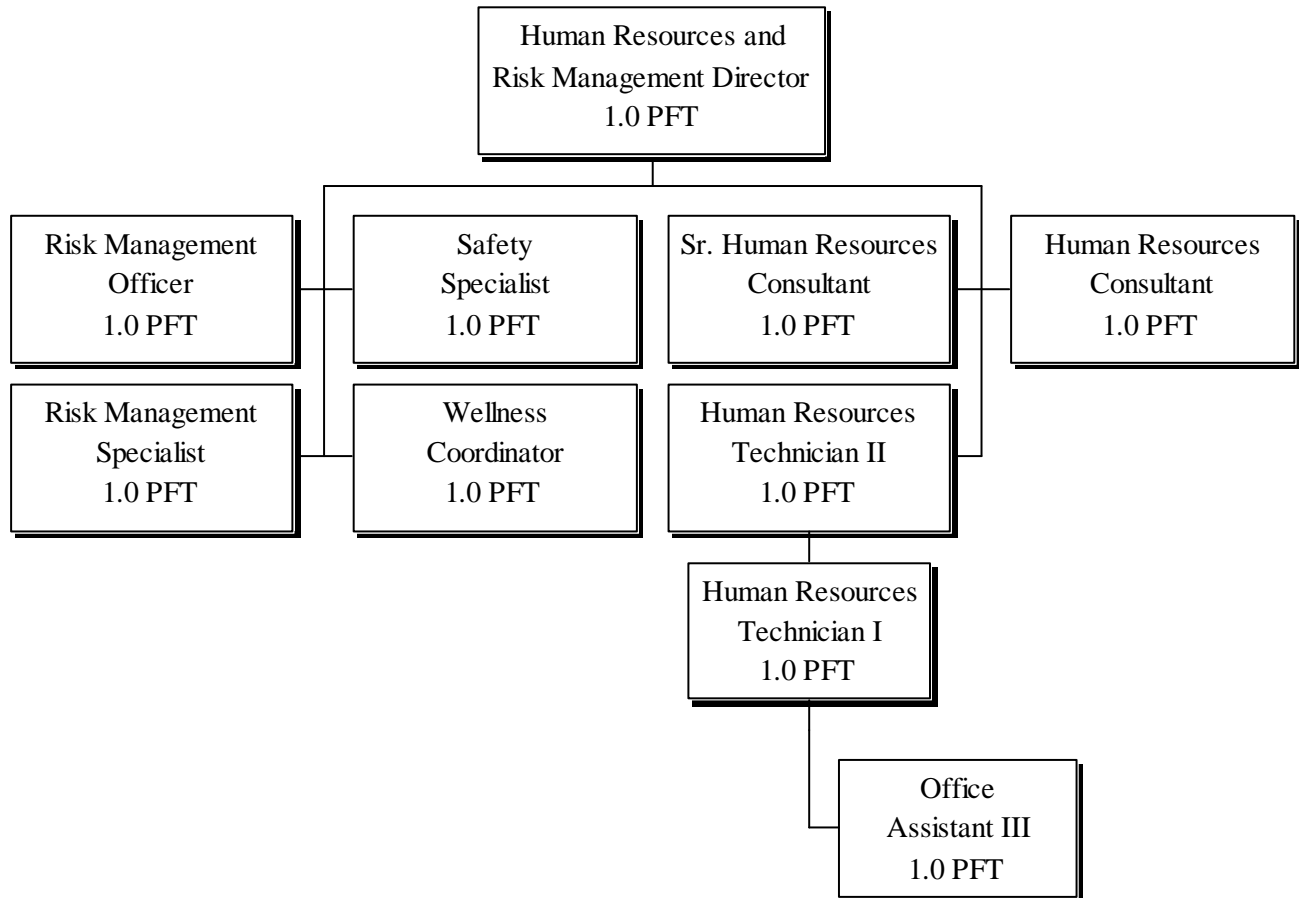
FUNCTIONAL ORGANIZATION CHART



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

HUMAN RESOURCES

STAFFING ORGANIZATION CHART



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

HUMAN RESOURCES

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Human Resources Director | 0.80 | \$ 94,300 | 0.80 | \$ 95,600 | 0.80 | \$ 95,600 |
| Sr. Human Resources Consultant | 2.00 | 138,300 | 2.00 | 140,000 | 2.00 | 143,400 |
| Human Resources Technician | 0.50 | 24,200 | 0.50 | 23,800 | 0.50 | 25,400 |
| Human Resources Assistant | 0.50 | 22,500 | 0.50 | 23,500 | 0.50 | 23,600 |
| Office Assistant II | 0.50 | 17,100 | 0.50 | 17,900 | 0.50 | 18,100 |
| Overtime | - | 1,500 | - | - | - | - |
| Benefits | - | 159,500 | - | 166,300 | - | 174,500 |
| Total Budget | <u>4.30</u> | <u>\$ 457,400</u> | <u>4.30</u> | <u>\$ 467,100</u> | <u>4.30</u> | <u>\$ 480,600</u> |

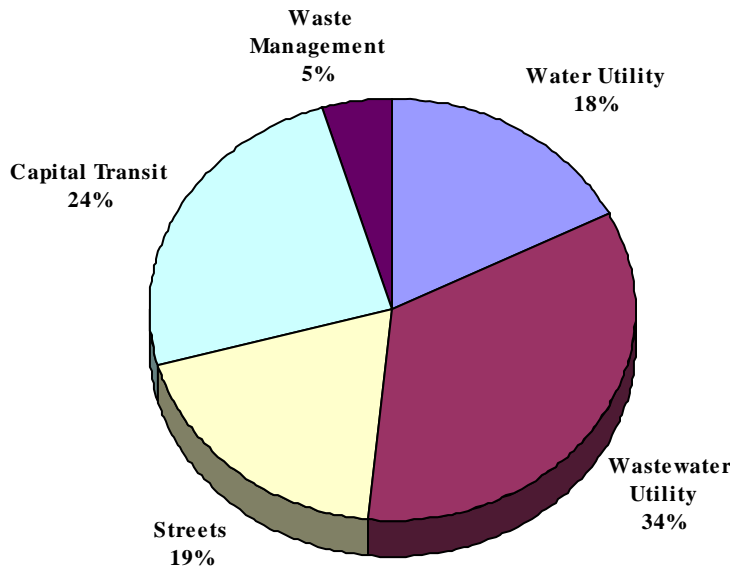
CAPITAL TRANSIT

MISSION STATEMENT

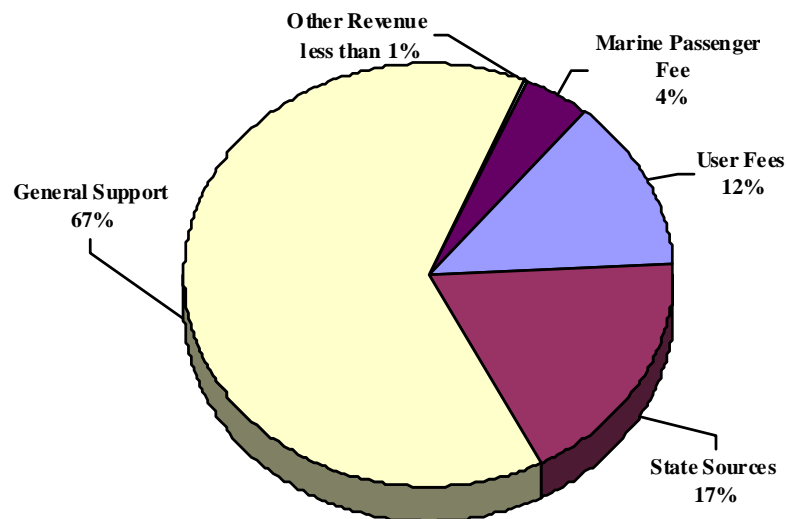
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR CAPITAL TRANSIT \$6,494,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 3,753,400 | 3,864,800 | 3,698,800 | 3,944,100 | 4,045,000 |
| Commodities and Services | 1,992,000 | 2,266,900 | 2,206,300 | 2,470,600 | 2,520,800 |
| Capital Outlay | - | 80,000 | - | 80,000 | - |
| Total Expenditures | 5,745,400 | 6,211,700 | 5,905,100 | 6,494,700 | 6,565,800 |
| FUNDING SOURCES: | | | | | |
| User Fees | 792,600 | 790,000 | 790,100 | 790,100 | 790,100 |
| State Shared Revenue | 287,300 | - | - | - | - |
| State Grants | 1,116,400 | 1,004,400 | 1,104,400 | 1,118,000 | 1,118,000 |
| Other Revenue | (2,300) | 1,500 | 1,500 | 1,500 | 1,500 |
| Support from: | | | | | |
| Marine Passenger Fee | 138,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Roaded Service Area | 3,860,000 | 3,800,000 | 3,800,000 | 3,900,000 | 3,900,000 |
| Sales Tax | 27,500 | 25,000 | 25,000 | - | - |
| Fee in Lieu of Parking | - | 30,000 | 30,000 | 30,000 | 30,000 |
| Fund Balance (To) From | (474,100) | 282,800 | (123,900) | 377,100 | 448,200 |
| Total Funding Sources | \$ 5,745,400 | 6,211,700 | 5,905,100 | 6,494,700 | 6,565,800 |
| STAFFING | 35.83 | 38.83 | 38.83 | 38.83 | 38.83 |
| FUND BALANCE | \$ 774,400 | 491,600 | 898,300 | 521,200 | 73,000 |

BUDGET HIGHLIGHT

The Capital Transit Department's FY11 Adopted Budget represents an increase of \$283,000 (4.6%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$71,100 (1.1%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$79,300 (2.1%) due to wage and health care cost increases.
- Beginning in FY11, Capital Transit will incur a charge in the amount of \$110,900, which represents Capital Transit's portion of the cost associated with the maintenance of the new Downtown Transportation Center.
- Fleet gasoline increased \$111,500 (22.4%) due to the increase in the frequency of express bus service. This increase in service was approved by the Assembly Finance Committee on March 11, 2009.

FY12

- Personnel Services increased \$100,900 (2.6%) due to health care cost increases.

CAPITAL TRANSIT

CORE SERVICES

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

Provide Safe, Economical Public Transportation

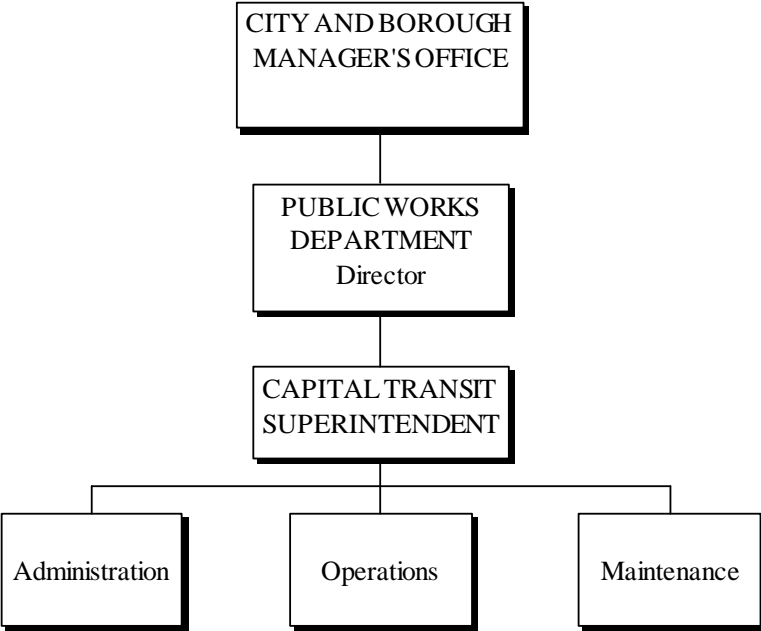
Includes: The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--------------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Annual Ridership | 1,268,310 | 1,256,620 | 1,260,000 | 1,260,000 | 1,260,000 |
| Change in annual ridership | +5% | -1% | 0% | 0% | 0% |
| Change in cost per passenger trip | +14% | +2% | +3% | +9% | +1% |
| Change in annual revenues from fares | +3.4% | +2% | 0% | 0% | 0% |
| Change in revenue per passenger trip | +3.4% | +3% | 0% | 0% | 0% |

CAPITAL TRANSIT

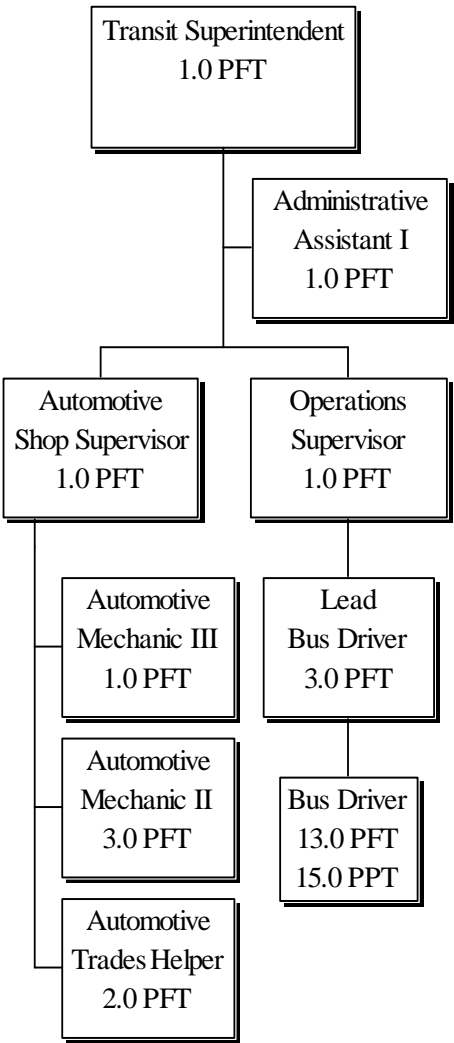
FUNCTIONAL ORGANIZATION CHART



| | | |
|-----------------------|-----------------------|-----------------------|
| Operations Oversight | Basic Transit Service | Vehicle Maintenance |
| Define and Set Policy | Commuter Service | Equipment Maintenance |
| Administer Finances | Express Service | |
| | Care-A-Van Service | |

CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



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

CAPITAL TRANSIT

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Transit Superintendent | 1.00 | \$ 96,800 | 1.00 | \$ 98,300 | 1.00 | \$ 98,300 |
| Administrative Assistant I | 1.00 | 41,200 | 1.00 | 42,100 | 1.00 | 42,800 |
| Work Force | - | 89,600 | - | 98,300 | - | 101,300 |
| Benefits | - | 76,500 | - | 75,400 | - | 78,700 |
| Vacancy Factor | - | (2,100) | - | (2,200) | - | (2,200) |
| Total | 2.00 | 302,000 | 2.00 | 311,900 | 2.00 | 318,900 |
| Operations: | | | | | | |
| Transit Operations Supervisor | 1.00 | 81,600 | 1.00 | 84,300 | 1.00 | 84,600 |
| Lead Transit Operator | 3.00 | 186,100 | 3.00 | 190,600 | 3.00 | 196,000 |
| Transit Operator (2) | 25.33 | 1,457,800 | 24.83 | 1,419,000 | 24.83 | 1,431,400 |
| Shift Differential | - | 40,000 | - | 40,000 | - | 40,000 |
| Overtime | - | 85,900 | - | 82,600 | - | 84,700 |
| Benefits | - | 1,045,800 | - | 1,067,400 | - | 1,117,300 |
| Vacancy Factor | - | (24,500) | - | (26,600) | - | (27,400) |
| Total | 29.33 | 2,651,200 | 28.83 | 2,857,300 | 28.83 | 2,926,600 |
| Maintenance: | | | | | | |
| Auto Shop Supervisor | 1.00 | 81,300 | 1.00 | 82,600 | 1.00 | 84,300 |
| Senior Mechanic | 1.00 | 71,000 | 1.00 | 72,400 | 1.00 | 73,700 |
| Mechanic II | 3.00 | 184,700 | 3.00 | 190,000 | 3.00 | 193,500 |
| Service Technician II (2) | 2.00 | 82,900 | 3.00 | 126,700 | 3.00 | 129,700 |
| Shift Differential | - | 2,100 | - | 2,100 | - | 2,100 |
| Overtime | - | 21,700 | - | 17,700 | - | 17,900 |
| Benefits | - | 252,900 | - | 290,800 | - | 306,000 |
| Vacancy Factor | - | (6,500) | - | (7,400) | - | (7,700) |
| Total before amendment | 7.00 | 690,100.00 | 8.00 | 774,900.00 | 8.00 | 799,500.00 |
| Amendment (1) | | | | | | |
| Service Technician II | 0.50 | 25,800 | - | - | - | - |
| Benefits | - | 15,900 | - | - | - | - |
| Total after amendment | 7.50 | 731,800.00 | 8.00 | 774,900.00 | 8.00 | 799,500.00 |
| Total Budget | 38.83 | \$ 3,685,000 | 38.83 | \$ 3,944,100 | 38.83 | \$ 4,045,000 |

- (1) Service Technician II position increased by 0.50 FTE's to accommodate the increase in express bus service. The increased service was approved by the Assembly Finance Committee on March 11, 2009.
- (2) Reclassified 0.50 FTE's of a Transit Operator position to Service Technician II position.

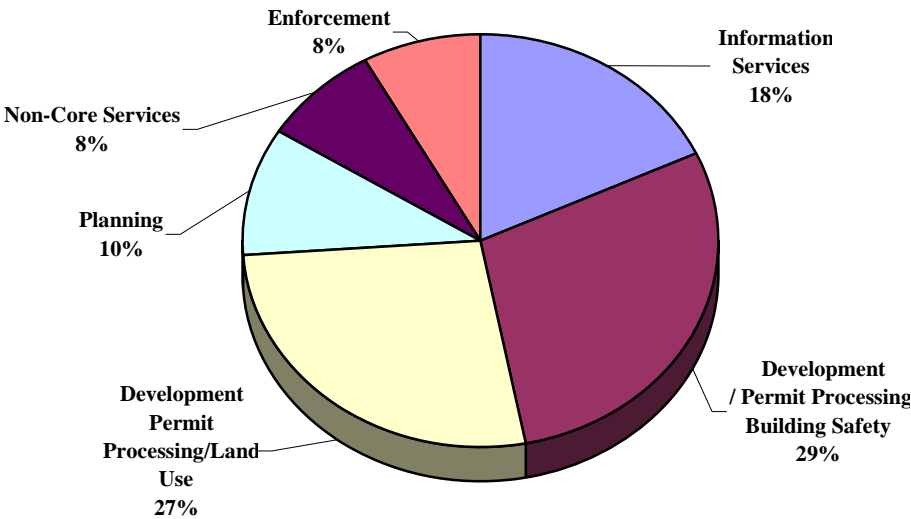
COMMUNITY DEVELOPMENT

MISSION STATEMENT

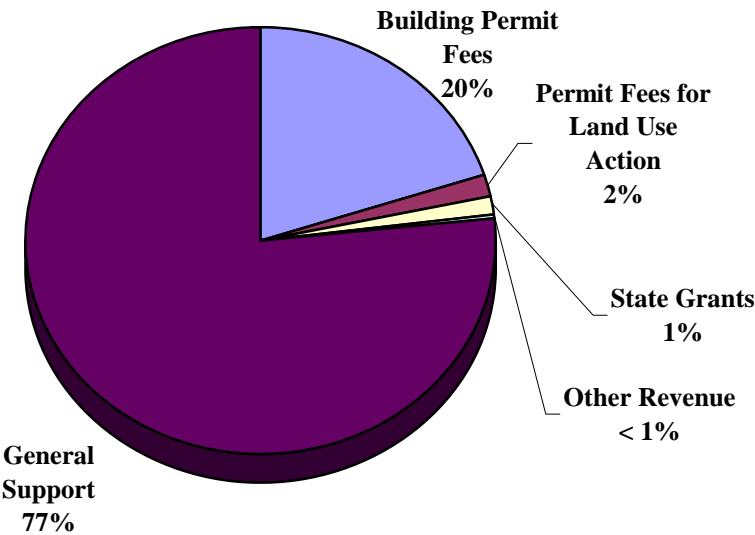
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY11 ADOPTED BUDGET **\$2,944,300**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|---------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,571,500 | 2,593,900 | 2,292,500 | 2,522,600 | 2,610,300 |
| Commodities & Services | 357,500 | 477,400 | 340,000 | 421,700 | 399,500 |
| Total Expenditures | 2,929,000 | 3,071,300 | 2,632,500 | 2,944,300 | 3,009,800 |
| FUNDING SOURCES: | | | | | |
| Building Permit Fees | 533,100 | 500,000 | 525,000 | 588,000 | 576,000 |
| Permit Fees for Land Use Action | 46,000 | 67,700 | 44,000 | 46,700 | 46,700 |
| State Shared Revenues | 188,000 | - | - | - | - |
| State Grants | 56,700 | 86,900 | 43,800 | 41,300 | - |
| Other Revenue | 3,800 | 10,800 | 10,200 | 11,200 | 10,200 |
| Support from General Fund | 2,101,400 | 2,405,900 | 2,009,500 | 2,257,100 | 2,376,900 |
| Total Funding Sources | \$ 2,929,000 | 3,071,300 | 2,632,500 | 2,944,300 | 3,009,800 |
| STAFFING | 28.00 | 26.50 | 26.50 | 26.50 | 26.50 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHTS

The Community Development Department (CDD) FY11 Adopted Budget is a decrease of \$127,000 (4.1%) from the FY10 Amended Budget. The FY11 Approved Budget is an increase of \$65,500 (2.2%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services experienced a net decrease of \$71,300 (2.8%) even though union negotiated salary increase went into effect in FY10. This decrease is due mostly to a cost savings measure to keep one Senior Planner position vacant through FY11 & FY12. Also CDD experienced some minor savings as senior staff retired and new staff was hired at lower pay scales.
- Commodities & Services decreased \$55,700 (11.7%) due to reductions in contractual services as more work is being handled by CDD staff; and by reductions in grants.
- Building Permit Fees increased \$88,000 (17.6%) based on expected projects to be submitted in FY11.
- Permit Fees for Lands Use Action decreased \$21,000 (31.0%), due to a decrease in the development of new subdivisions.

FY12

- Personnel Services increased \$87,700 (3.5%) due to health care cost increases.
- Commodities & Services decreased \$22,200 (5.3%) due to expected finalization of a \$31,000 grant.
- Building Permit Fees decreased \$12,000 (2.0%) based on expected projects to be submitted in FY12.

COMMUNITY DEVELOPMENT

CORE SERVICES

Development Permit Processing

Includes: Land Use, Building Safety

Services Provided to: Public and other CBJ departments

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|--|---------------------------------------|---------------------------------------|---|---|---|
| Land Use | | | | | |
| % allowable and conditional use permits heard within 40 days | 49% | 53% | 50% | 50% | 50% |
| % allowable and conditional use permits heard within 90 days | 85% | 98% | 80% | 80% | 80% |
| Building Safety | | | | | |
| Average days to issue residential building permits | 27 | 16 | 8 | 8 | 8 |
| % residential projects issued within 2 days | 62% | 66% | 66% | 66% | 66% |
| % residential projects issued within 15 days | 80% | 83% | 78% | 80% | 80% |
| % comments showing above average service | N/A | 90% | 90% | 90% | 90% |
| Average Building Division expense per building per issued | \$833 for 768 | \$853 for 767 | \$870 for 775 | \$988 for 700 | \$1,011 for 700 |

Enforcement

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

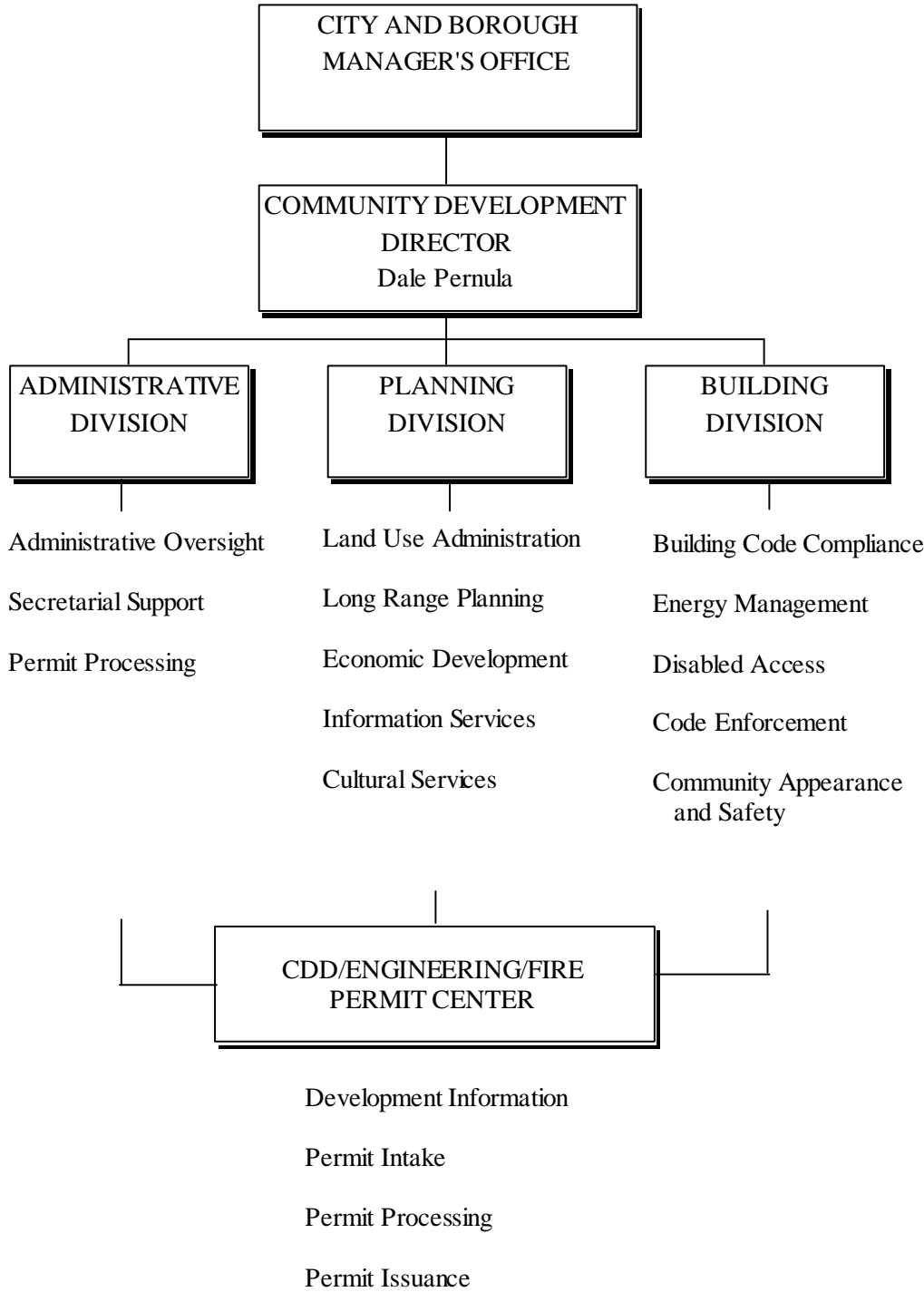
Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| % enforcement cases visited within 2 days | 90% | 90% | 90% | 90% | 90% |
| % enforcement comments with above average service | 90% | 90% | 90% | 90% | 90% |

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

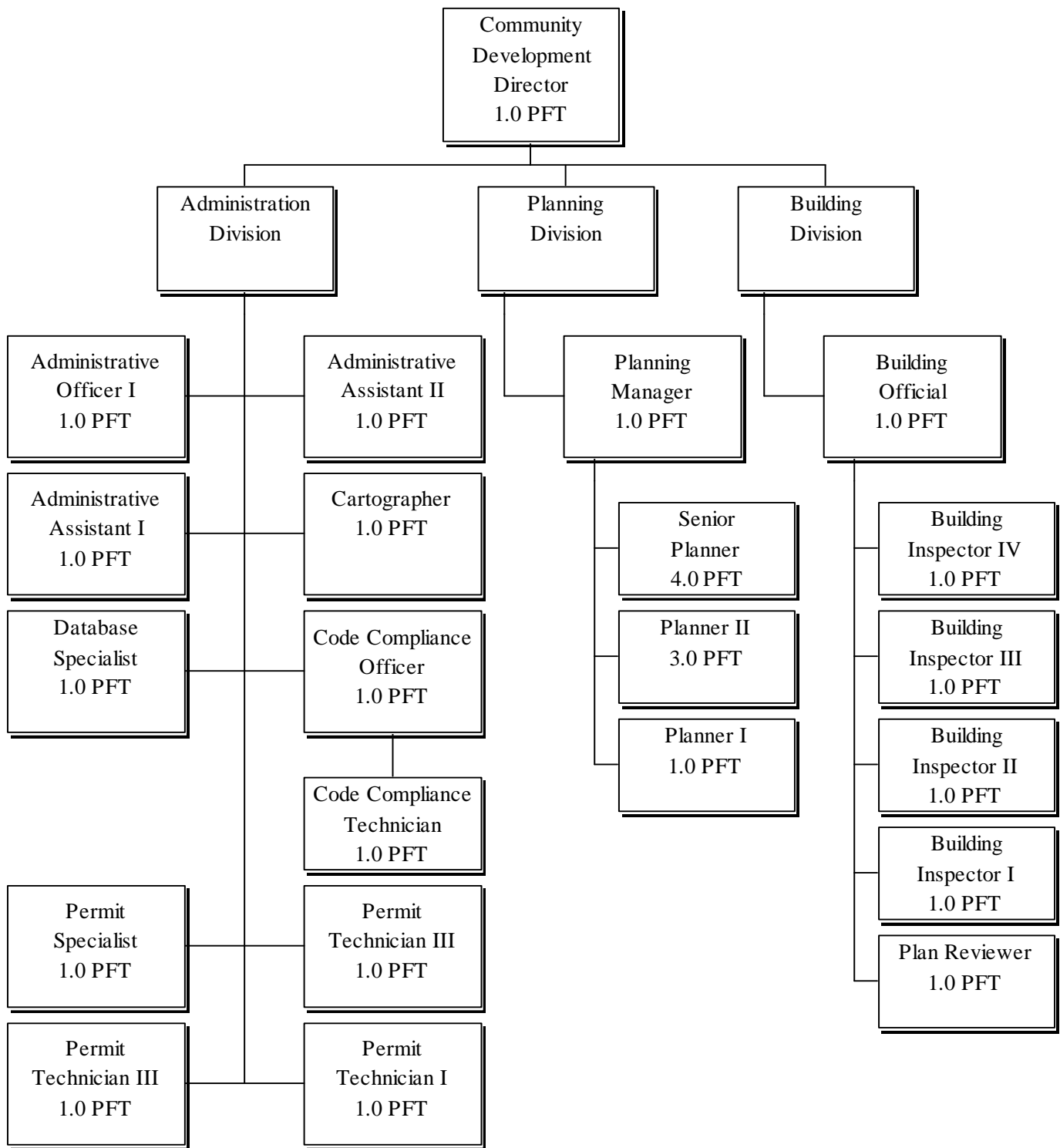
COMMUNITY DEVELOPMENT

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

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|---------------------|---|---------------------|---|---------------------|---|
| | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Director | 1.00 | \$ 117,700 | 1.00 | \$ 121,100 | 1.00 | \$ 122,100 |
| Database Specialist | 1.00 | 58,300 | 1.00 | 61,200 | 1.00 | 63,200 |
| Code Compliance Officer | 1.00 | 72,400 | 1.00 | 74,100 | 1.00 | 75,300 |
| Permit Specialist | 1.00 | 63,800 | 1.00 | 65,000 | 1.00 | 65,600 |
| Cartographer | 1.00 | 53,500 | 1.00 | 55,600 | 1.00 | 57,000 |
| Administrative Officer I | 1.00 | 53,800 | 1.00 | 52,800 | 1.00 | 54,600 |
| Administrative Assistant II (1) | 1.00 | 42,700 | 1.00 | 41,300 | 1.00 | 42,600 |
| Code Compliance Technician | 1.00 | 45,800 | 1.00 | 48,000 | 1.00 | 49,600 |
| Permit Technician I, II & III (1) | 2.50 | 103,300 | 2.50 | 101,800 | 2.50 | 104,600 |
| Administrative Assistant I | 1.00 | 35,900 | 1.00 | 35,000 | 1.00 | 35,000 |
| Committee Members stipends | - | 17,800 | - | 17,800 | - | 17,800 |
| Overtime | - | 6,300 | - | 3,200 | - | 3,300 |
| Benefits | - | 369,300 | - | 390,700 | - | 412,500 |
| Vacancy Factor | - | (10,200) | - | (10,500) | - | (10,800) |
| Total | 11.50 | 1,030,400 | 11.50 | 1,057,100 | 11.50 | 1,092,400 |
| Planning: | | | | | | |
| Planning Manager | 1.00 | 82,900 | 1.00 | 85,600 | 1.00 | 88,500 |
| Senior Planner | 4.00 | 286,500 | 4.00 | 294,200 | 4.00 | 298,900 |
| Planner I & II | 4.00 | 224,600 | 4.00 | 234,300 | 4.00 | 240,000 |
| Overtime | - | 11,200 | - | 2,800 | - | 2,800 |
| Benefits | - | 320,200 | - | 337,400 | - | 353,700 |
| Vacancy Factor | - | (9,200) | - | (8,300) | - | (8,600) |
| Total before specified vacancy | 9.00 | 916,200 | 9.00 | 946,000 | 9.00 | 975,300 |
| Specified vacancy (2) | | | | | | |
| Senior Planner | - | - | - | (79,600) | - | (79,600) |
| Benefits | - | - | - | (39,000) | - | (39,000) |
| Total after specified vacancy | 9.00 | 916,200 | 9.00 | 827,400 | 9.00 | 856,700 |
| Building: | | | | | | |
| Building Codes Official | 1.00 | 88,400 | 1.00 | 90,100 | 1.00 | 91,800 |
| Inspector II, III & IV (1) | 4.00 | 270,200 | 4.00 | 255,600 | 4.00 | 263,200 |
| Plan Reviewer | 1.00 | 64,700 | 1.00 | 67,800 | 1.00 | 69,400 |
| Overtime | - | 7,000 | - | 2,000 | - | 2,000 |
| Benefits | - | 223,600 | - | 229,000 | - | 241,500 |
| Vacancy Factor | - | (6,600) | - | (6,400) | - | (6,700) |
| Total | 6.00 | 647,300 | 6.00 | 638,100 | 6.00 | 661,200 |
| Total Budget | 26.50 | \$ 2,593,900 | 26.50 | \$ 2,522,600 | 26.50 | \$ 2,610,300 |

(1) Savings due to staff turnover.

(2) One Senior Planner position will remain vacant through FY12 as part of City-wide budget reductions. Position is expected to be filled in FY13.

EAGLECREST

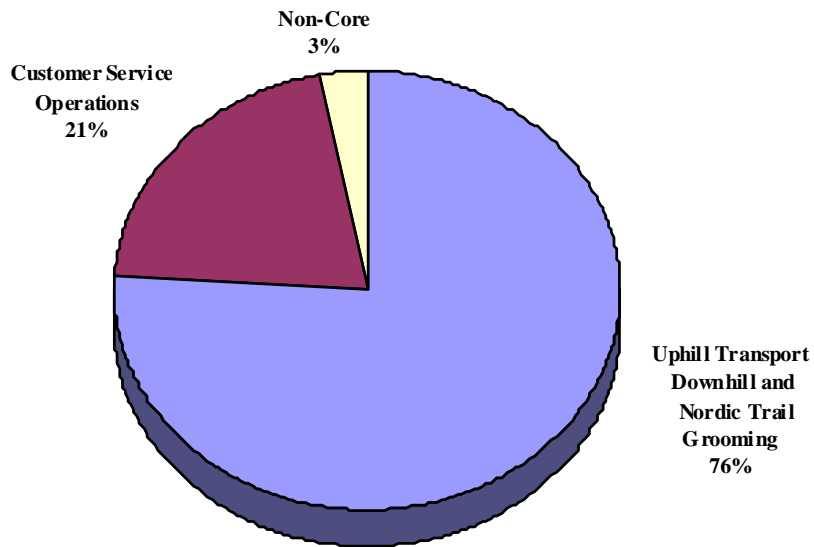
MISSION STATEMENT

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.

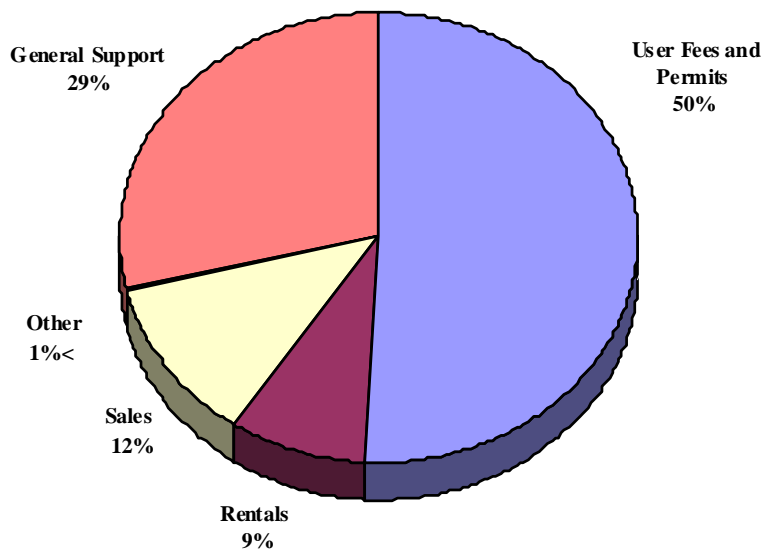
FY11 ADOPTED BUDGET

\$2,554,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,360,700 | 1,562,400 | 1,406,900 | 1,507,200 | 1,553,300 |
| Commodities and Services | 970,400 | 967,200 | 986,200 | 1,047,700 | 1,058,600 |
| Total Expenditures | 2,331,100 | 2,529,600 | 2,393,100 | 2,554,900 | 2,611,900 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 1,195,600 | 1,319,200 | 1,265,800 | 1,337,700 | 1,371,100 |
| State Shared Revenue | 66,900 | - | - | - | - |
| Rentals | 170,700 | 219,400 | 155,800 | 224,900 | 230,500 |
| Sales | 239,400 | 286,000 | 246,600 | 303,200 | 310,600 |
| Contributions | 8,200 | 50,000 | 9,500 | 10,000 | 11,000 |
| Support from: | | | | | |
| Roaded Service Area | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| General Fund | 675,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Fund Balance (To) From | (49,700) | (95,000) | (34,600) | (70,900) | (61,300) |
| Total Funding Sources | \$ 2,331,100 | 2,529,600 | 2,393,100 | 2,554,900 | 2,611,900 |
| STAFFING | 27.01 | 28.50 | 28.50 | 28.50 | 28.50 |
| FUND DEFICIT | \$ (706,100) | (611,100) | (671,500) | (600,600) | (539,300) |

BUDGET HIGHLIGHTS

The Eaglecrest FY11 Adopted Budget represents an increase of \$25,300 (1.0%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$57,000 (2.2%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel costs decreased by \$55,200 (3.5%) due to the reclassification of employees.
- Vehicle maintenance increased \$50,000 (111.1%) due to planned future repairs.
- Bank card fees increased \$19,000 (1.2%) due to the increase in credit card sales.

FY12

- Personnel costs increased by \$46,100 (3.1%) due to health care cost increases.

EAGLECREST

CORE SERVICES

Winter and Summer Recreational Opportunities

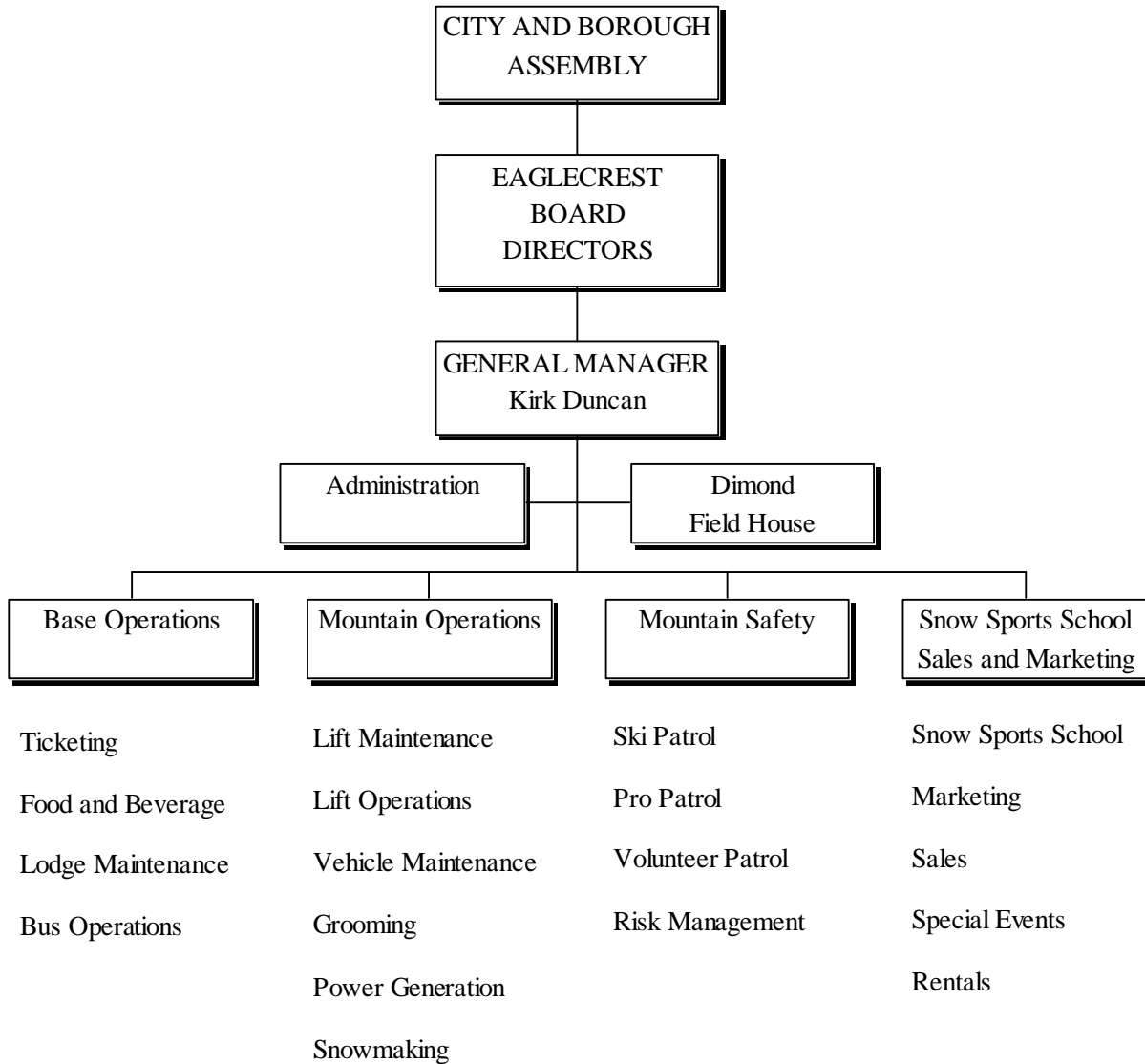
Includes: Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

Services Provided to: Juneau residents and visitors

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|
| Days of winter operation | 90 | 88 | 91 | 88 | 88 |
| Season passes sold | 1,937 | 2,126 | 2,285 | 2,405 | 2,485 |
| Adult | 999 | 1,025 | 1,100 | 1,150 | 1,175 |
| Junior/Senior | 425 | 435 | 453 | 475 | 485 |
| Child | 224 | 235 | 226 | 230 | 235 |
| Preschool | 114 | 115 | 125 | 135 | 145 |
| Multi Visit | 175 | 316 | 381 | 415 | 445 |
| Day tickets sold | 12,200 | 12,500 | 12,750 | 13,025 | 13,550 |
| Total winter visits | 48,616 | 53,360 | 55,930 | 57,000 | 58,000 |
| Total winter revenue | \$1,445,551 | \$1,550,061 | \$1,642,700 | \$1,840,100 | \$1,886,800 |
| Revenue per visit | \$29.73 | \$29.05 | \$29.37 | \$32.28 | \$32.53 |
| Revenue per operating day | \$16,062 | \$17,614 | \$18,052 | \$20,910 | \$21,441 |
| Total lessons sold | \$110,097 | \$121,641 | \$129,500 | \$138,600 | \$142,000 |
| Total equipment rentals sold | \$110,066 | \$114,288 | \$95,000 | \$165,200 | \$169,400 |
| Total food service sales | \$155,126 | \$152,339 | \$158,000 | \$202,500 | \$207,800 |
| Total mid week school program lessons | 2,600 | 3,048 | 3,100 | 3,150 | 3,200 |

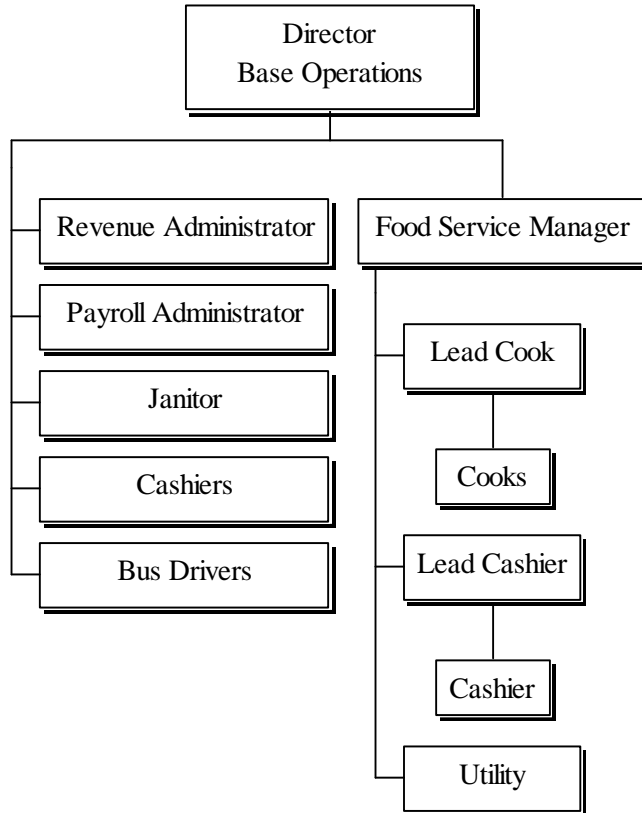
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



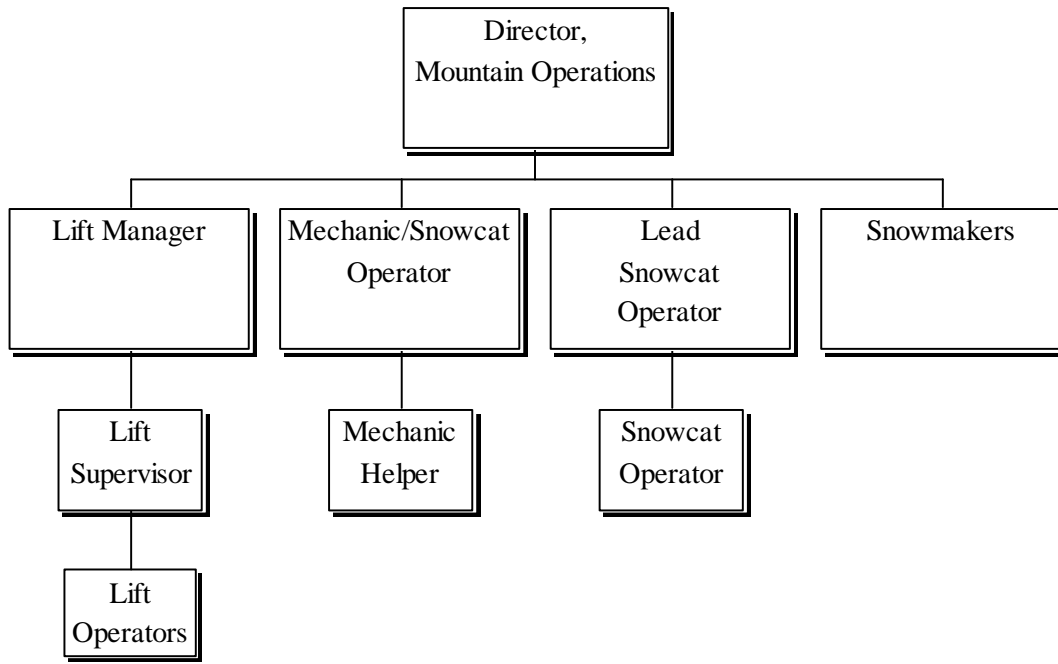
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

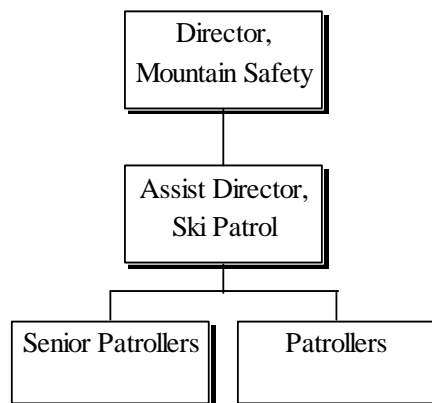


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



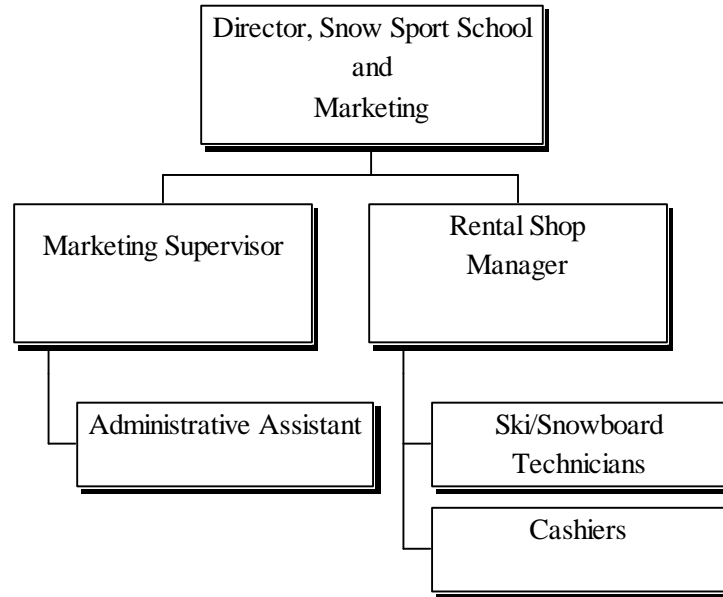
MOUNTAIN SAFETY



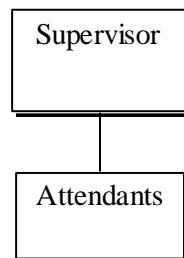
EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Ski Area General Manager | 1.00 | \$ 94,300 | 1.00 | \$ 104,600 | 1.00 | \$ 107,200 |
| Director, Mountain Operations | 1.00 | 62,100 | 1.00 | 63,700 | 1.00 | 65,300 |
| Director, Mountain Safety | 0.50 | 31,500 | 0.50 | 28,400 | 0.50 | 29,100 |
| Director, Snow Sports School, Sales & & Marketing | 0.80 | 48,900 | 1.00 | 59,100 | 1.00 | 60,600 |
| Manager, Revenue & Base Ops | 1.00 | 47,100 | 1.00 | 47,500 | 1.00 | 48,700 |
| Overtime | - | 4,200 | - | - | - | - |
| Benefits | - | 187,000 | - | 191,200 | - | 200,400 |
| Total | 1.80 | 287,200 | 2.00 | 297,800 | 2.00 | 309,700 |
| Ski Patrol: | | | | | | |
| Assistant Director, Ski Patrol | 0.52 | 21,100 | 0.46 | 17,000 | 0.46 | 17,400 |
| Senior Patrollers | 1.04 | 37,800 | 1.38 | 46,300 | 1.38 | 47,500 |
| Patrollers | 1.63 | 55,900 | 0.92 | 27,600 | 0.92 | 28,300 |
| Overtime | - | - | - | 5,000 | - | 5,000 |
| Benefits | - | 57,300 | - | 38,200 | - | 39,600 |
| Total | 3.19 | 172,100 | 2.76 | 134,100 | 2.76 | 137,800 |
| Lift Operations: | | | | | | |
| Lift Manager | 1.00 | 48,200 | 1.00 | 53,300 | 1.00 | 54,600 |
| Supervisor | 1.00 | 38,600 | 1.00 | 45,200 | 1.00 | 46,300 |
| Lift Operators | 4.14 | 110,400 | 4.15 | 111,900 | 4.15 | 114,700 |
| Overtime | - | 10,400 | - | 8,500 | - | 8,500 |
| Benefits | - | 68,900 | - | 79,300 | - | 83,500 |
| Total | 6.14 | 276,500 | 6.15 | 298,200 | 6.15 | 307,600 |
| Mountain Maintenance: | | | | | | |
| Mechanic/Snowcat Operator | 1.00 | 47,200 | - | - | - | - |
| Mechanic Helper | 0.50 | 19,000 | 1.00 | 37,100 | 1.00 | 38,000 |
| Lead Snowcat Operator | 0.42 | 16,800 | 1.00 | 40,600 | 1.00 | 41,600 |
| Snowcat Operator | 0.62 | 25,200 | 0.58 | 19,300 | 0.58 | 19,800 |
| Overtime | - | 9,600 | - | 7,500 | - | 7,500 |
| Benefits | - | 56,100 | - | 41,400 | - | 43,500 |
| Total | 2.54 | \$ 173,900 | 2.58 | \$ 145,900 | 2.58 | \$ 150,400 |

EAGLECREST

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Lodge Operations: | | | | | | |
| Revenue Administrator | 0.48 | \$ 15,500 | 0.46 | \$ 13,900 | 0.46 | \$ 14,200 |
| Payroll Administrator | - | - | 0.44 | 13,100 | 0.44 | 13,400 |
| Cashiers | 0.43 | 10,400 | 0.91 | 22,100 | 0.91 | 22,800 |
| Bus Drivers | 1.05 | 28,700 | 0.63 | 16,900 | 0.63 | 17,300 |
| Janitor | 0.40 | 10,900 | 0.38 | 9,700 | 0.38 | 9,900 |
| Overtime | - | - | - | 4,500 | - | 4,500 |
| Benefits | - | 6,100 | - | 7,700 | - | 7,900 |
| Total | 2.36 | 71,600 | 2.82 | 87,900 | 2.82 | 90,000 |
| Snow Sports School: | | | | | | |
| Assistant Director, Snow Sports | 0.47 | 16,500 | 0.43 | 16,100 | 0.43 | 16,500 |
| Administrative Assistant | 0.30 | 8,900 | 0.29 | 9,400 | 0.29 | 9,600 |
| Senior Instructors | 0.27 | 9,800 | 0.22 | 7,100 | 0.22 | 7,200 |
| Instructors | 1.96 | 52,500 | 2.35 | 68,800 | 2.35 | 70,700 |
| Benefits | - | 8,500 | - | 9,800 | - | 10,000 |
| Total | 3.00 | 96,200 | 3.29 | 111,200 | 3.29 | 114,000 |
| Food Service: | | | | | | |
| Supervisor | 0.40 | 18,500 | 0.43 | 17,000 | 0.43 | 17,500 |
| Lead Cook | 0.33 | 12,400 | 0.34 | 10,600 | 0.34 | 10,900 |
| Cooks | 0.52 | 16,500 | 0.62 | 18,400 | 0.62 | 18,700 |
| Lead Cashier | 0.28 | 9,300 | 0.34 | 9,800 | 0.34 | 10,100 |
| Cashier | 0.27 | 7,800 | 0.12 | 3,000 | 0.12 | 3,000 |
| Utility | 0.26 | 5,700 | 0.24 | 5,900 | 0.24 | 6,100 |
| Overtime | - | 1,500 | - | - | - | - |
| Benefits | - | 17,300 | - | 10,000 | - | 10,300 |
| Total | 2.06 | 89,000 | 2.09 | 74,700 | 2.09 | 76,600 |
| Ski Rental Shop: | | | | | | |
| Rental Shop Manager | - | - | 0.41 | 16,100 | 0.41 | 16,500 |
| Ski Technicians | 1.15 | 30,700 | 1.35 | 33,200 | 1.35 | 34,100 |
| Cashiers | 0.42 | 10,800 | 0.43 | 11,400 | 0.43 | 11,600 |
| Overtime | - | 600 | - | - | - | - |
| Benefits | - | 4,200 | - | 5,900 | - | 6,000 |
| Total | 1.57 | \$ 46,300 | 2.19 | \$ 66,600 | 2.19 | \$ 68,200 |

EAGLECREST

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|----------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| Marketing: | | | | | | |
| Supervisor, Marketing | 1.00 | \$ 32,100 | 0.46 | \$ 14,900 | 0.46 | \$ 15,300 |
| Administrative Assistant | 0.56 | 14,500 | 0.22 | 5,600 | 0.22 | 5,700 |
| Benefits | - | 29,900 | - | 2,000 | - | 2,000 |
| Total | 1.56 | 76,500 | 0.68 | 22,500 | 0.68 | 23,000 |
| Snowmaking: | | | | | | |
| Snowmakers | 0.29 | 8,500 | 0.29 | 9,100 | 0.29 | 9,300 |
| Overtime | - | 3,700 | - | - | - | - |
| Benefits | - | 1,200 | - | 900 | - | 900 |
| Total | 0.29 | 13,400 | 0.29 | 10,000 | 0.29 | 10,200 |
| Dimond Field House: | | | | | | |
| Supervisor | 0.74 | 29,400 | 0.48 | 21,000 | 0.48 | 21,500 |
| Attendants | 0.75 | 19,500 | 0.67 | 20,600 | 0.67 | 21,200 |
| Benefits | - | 22,900 | - | 20,200 | - | 21,500 |
| Total | 1.49 | 71,800 | 1.15 | 61,800 | 1.15 | 64,200 |
| Total Budget | 26.00 | \$ 1,374,500 | 26.00 | \$ 1,310,700 | 26.00 | \$ 1,351,700 |

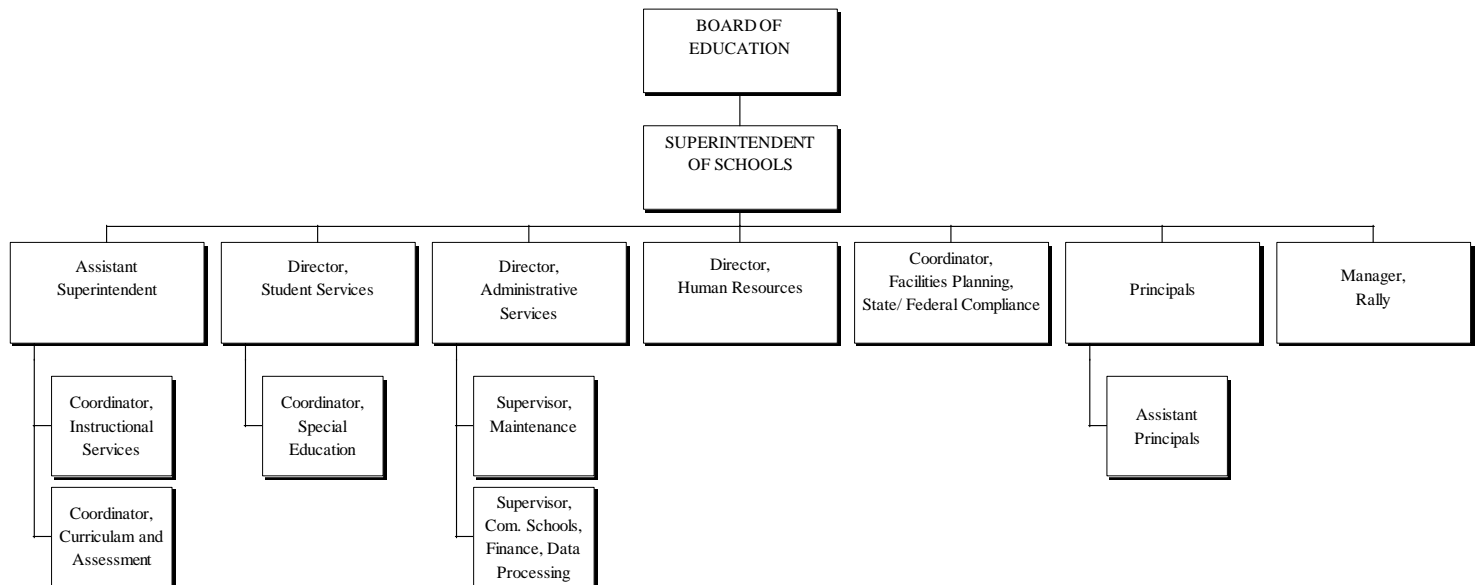
EDUCATION

MISSION STATEMENT

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

FY11 ADOPTED BUDGET

\$89,640,300



EDUCATION

COMPARATIVES

| | FY09 Actuals | FY10 | | FY11 Adopted Budget | FY12 Approved Budget |
|--|---------------------|-------------------|----------------------|---------------------------|----------------------------|
| | | Amended Budget | Projected Actuals | | |
| EXPENDITURES: | | | | | |
| Education - Operating | | | | | |
| Personnel Services | \$ 58,180,800 | 64,501,100 | 63,224,900 | 66,014,900 | 67,482,900 |
| Commodities and Services | 6,913,600 | 6,409,300 | 6,494,300 | 6,702,900 | 6,519,200 |
| Support To Education: | | | | | |
| Special Revenue | 297,100 | 244,000 | 244,000 | 75,000 | 75,000 |
| Other | 383,200 | 683,200 | 696,700 | 618,500 | 678,500 |
| Total Expenditures | 65,774,700 | 71,837,600 | 70,659,900 | 73,411,300 | 74,755,600 |
| Education - Special Revenue | | | | | |
| Personnel Services | 1,475,800 | 1,526,800 | 1,526,800 | 1,672,200 | 1,669,200 |
| Commodities and Services | 3,706,700 | 3,915,300 | 3,915,300 | 4,095,300 | 4,421,400 |
| Total Expenditures | 5,182,500 | 5,442,100 | 5,442,100 | 5,767,500 | 6,090,600 |
| Education - Other | | | | | |
| Other Special Revenue | 5,527,800 | 7,998,900 | 7,998,900 | 7,502,300 | 7,502,300 |
| Other (Student Activities) | 1,865,100 | 3,069,000 | 2,716,400 | 2,639,200 | 2,743,500 |
| House Building Project | 1,800 | 300,000 | 300,000 | 320,000 | 350,000 |
| Special Revenue Fund Support | 8,500 | 15,000 | 15,000 | - | - |
| Total Expenditures | 7,403,200 | 11,382,900 | 11,030,300 | 10,461,500 | 10,595,800 |
| Total Education Expenditures | 78,360,400 | 88,662,600 | 87,132,300 | 89,640,300 | 91,442,000 |
| FUNDING SOURCES: | | | | | |
| Education - Operating | | | | | |
| State Foundation Funding | 31,762,700 | 34,038,900 | 35,002,100 | 37,644,100 | 39,345,300 |
| State Contribution for PERS/TRS | 9,097,600 | 11,277,200 | 9,097,600 | 8,956,400 | 8,956,400 |
| Federal | 169,000 | 200,000 | 205,000 | 315,000 | 215,000 |
| Other | 170,300 | 140,000 | 140,000 | 140,000 | 140,000 |
| General Fund Support | 24,132,000 | 24,823,800 | 24,823,800 | 25,399,200 | 25,848,900 |
| Fund Balance (To) From | 443,100 | 1,357,700 | 1,391,400 | 956,600 | 250,000 |
| Total Operating Funding Sources | 65,774,700 | 71,837,600 | 70,659,900 | 73,411,300 | 74,755,600 |
| Education - Special Revenue | | | | | |
| State | 2,610,200 | 2,708,000 | 2,708,000 | 2,856,000 | 2,831,000 |
| Federal | 546,900 | 547,900 | 547,900 | 681,800 | 773,800 |
| User Fees | 1,153,000 | 1,863,700 | 1,863,700 | 1,949,000 | 2,144,000 |
| Support from Education: | | | | | |
| Operating Fund | 297,100 | 244,000 | 244,000 | 75,000 | 75,000 |
| Other | 8,500 | 15,000 | 15,000 | - | - |
| General Fund Support | 240,000 | 244,000 | 244,000 | 135,000 | 205,000 |
| Fund Balance (To) From | 326,800 | (180,500) | (180,500) | 70,700 | 61,800 |
| Total Special Revenue | | | | | |
| Funding Sources | \$ 5,182,500 | 5,442,100 | 5,442,100 | 5,767,500 | 6,090,600 |

EDUCATION

COMPARATIVES, CONTINUED

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|---|----------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| Funding Sources, continued: | | | | | |
| Education - Other Special Revenue | | | | | |
| State | \$ 794,000 | 359,300 | 359,300 | 1,045,300 | 1,045,300 |
| Federal | 4,315,800 | 7,642,600 | 7,642,600 | 6,365,000 | 6,365,000 |
| Other | 428,700 | 12,000 | 12,000 | 92,000 | 92,000 |
| Fund Balance (To) From | (2,200) | - | - | - | - |
| Total Other Funding Sources | 5,536,300 | 8,013,900 | 8,013,900 | 7,502,300 | 7,502,300 |
| Education - Other (Student Activities) | | | | | |
| Student Activities Fundraising | 1,091,900 | 1,820,800 | 1,481,800 | 1,500,000 | 1,500,000 |
| Support from Education Operating Fund | 383,200 | 683,200 | 696,700 | 618,500 | 678,500 |
| General Fund Support | 165,000 | 365,000 | 365,000 | 322,800 | 365,000 |
| Roaded Service Area Support | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Fund Balance From | 25,000 | - | (27,100) | (2,100) | - |
| Total Student Activities Funding Sources | 1,865,100 | 3,069,000 | 2,716,400 | 2,639,200 | 2,743,500 |
| Education - House Building Project | | | | | |
| Proceeds from Sale of House | - | - | 301,800 | 320,000 | 350,000 |
| Fund Balance From | 1,800 | 300,000 | (1,800) | - | - |
| Total House Building Project Funding Sources | 1,800 | 300,000 | 300,000 | 320,000 | 350,000 |
| Total Education Funding Sources | \$ 78,360,400 | 88,662,600 | 87,132,300 | 89,640,300 | 91,442,000 |
| STAFFING | 750.83 | 762.95 | 781.11 | 776.37 | 773.96 |
| FUND BALANCE: | | | | | |
| Education - Operating | \$ 4,280,800 | 2,923,100 | 2,889,400 | 1,932,800 | 1,682,800 |
| Education - Special Revenue/Other | 780,200 | 778,400 | 1,107,300 | 1,038,700 | 976,900 |

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

This page has been left for notes.

ENGINEERING

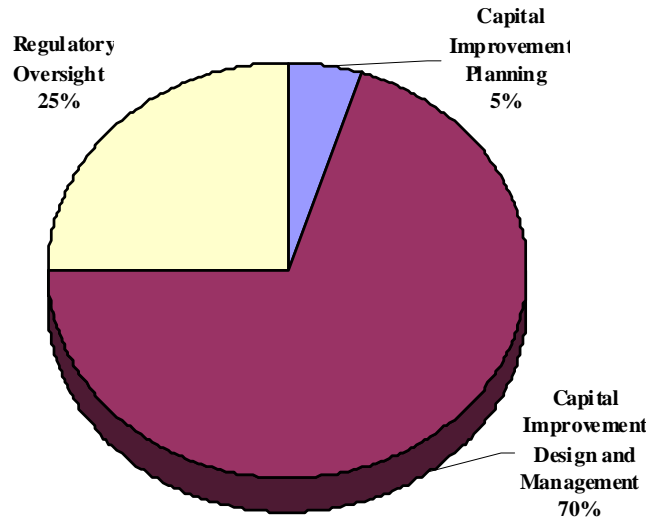
MISSION STATEMENT

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

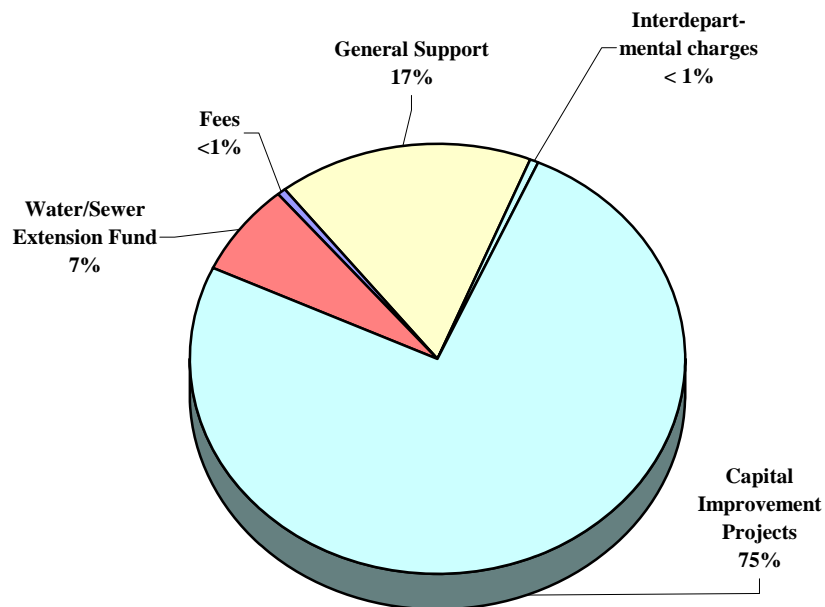
FY11 ADOPTED BUDGET

\$3,416,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,451,400 | 3,954,800 | 1,089,600 | 3,071,800 | 3,141,700 |
| Commodities & Services | 288,500 | 348,600 | 295,500 | 324,000 | 332,000 |
| Capital Outlay | 14,800 | 45,000 | 11,000 | 21,000 | 21,000 |
| Total Expenditures | 1,754,700 | 4,348,400 | 1,396,100 | 3,416,800 | 3,494,700 |
| FUNDING SOURCES: | | | | | |
| Fees | 11,400 | 17,500 | 20,200 | 20,200 | 20,200 |
| State Shared Revenue | 223,900 | - | - | - | - |
| Interdepartmental charges: | | | | | |
| General Engineering | 11,200 | 11,200 | 11,200 | 15,900 | 15,900 |
| Support from: | | | | | |
| General Fund | 533,800 | 852,000 | 502,800 | 545,500 | 563,900 |
| Capital Improvement Projects | 624,100 | 3,086,700 | 492,700 | 2,465,500 | 2,520,600 |
| Sales Tax Fund | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| Water/Sewer Extension Fund | 210,300 | 241,000 | 229,200 | 229,700 | 234,100 |
| Total Funding Sources | \$ 1,754,700 | 4,348,400 | 1,396,100 | 3,416,800 | 3,494,700 |
| STAFFING | 29.44 | 37.67 | 37.67 | 27.84 | 27.84 |
| FUND BALANCE | | | | | |
| General Fund | N/A | N/A | N/A | N/A | N/A |
| LIDs/Work Force | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

Engineering's FY11 Adopted Budget represents a decrease of \$931,600 (21.4%) from the FY10 Amended Budget. The FY12 Approved Budget is an increase of \$77,900 (2.3%) over the FY11 Adopted Budget

The significant budgetary changes include:

FY11

- Personnel Services decreased \$883,000 (22.3%) due to the elimination of 13 architects, engineer, intern budgeted positions, and the department's administrative officer.

FY12

- Personnel Services increased \$69,900 (2.3%) due to health care cost increases.

ENGINEERING

CORE SERVICES

Capital Improvement Planning

Includes: Architecture Division, Civil Engineering and General Engineering

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

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|--|---------------------------------------|---------------------------------------|---|---|---|
| % of capital improvement projects that gain approval without being part of the six-year CIP plan | 2% | 2% | 5% | 5% | 5% |
| % of capital improvement projects for which the original cost estimate is within 10% of the final cost | 90% | 90% | 95% | 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>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| % of projects on schedule each year | 96% | 97% | 95% | 95% | 95% |
| % of projects w/ expenditures <= appropriations each year | 97% | 98% | 95% | 95% | 95% |

Regulatory oversight

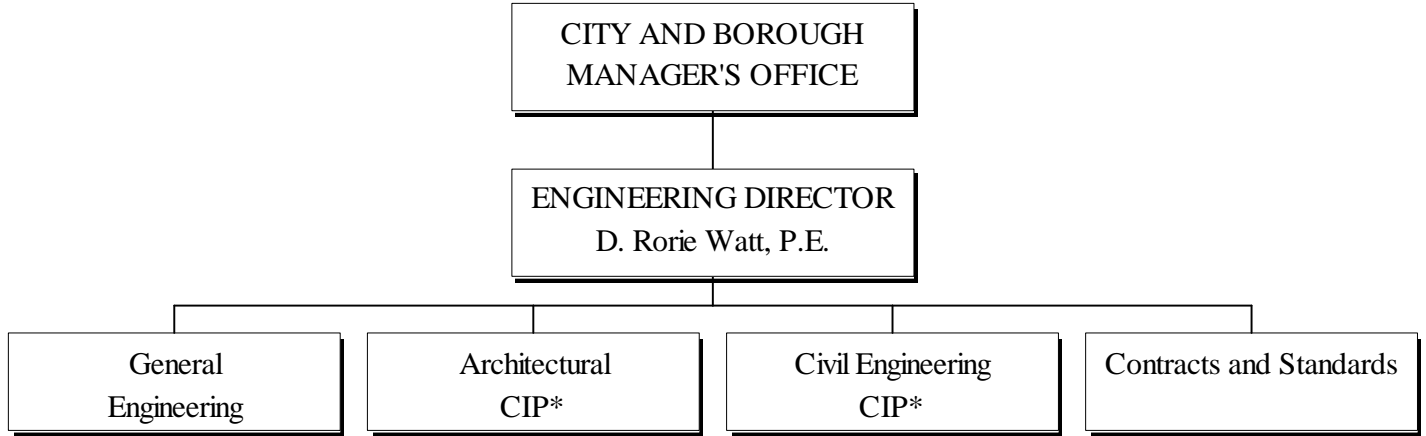
Includes: General Engineering

Services Provided to: Private developers and the public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|--|---------------------------------------|---------------------------------------|---|---|---|
| % of projects for which permits are issued after construction begins each year. | 1.0% | 2.0% | 1.0% | 1.0% | 1.0% |
| % of permits that accurately implement the applicable requirements of CBJ ordinances | 99% | 99% | 99% | 99% | 99% |
| % of permit terms and conditions complied with each year | 99% | 97% | 98% | 99% | 99% |

ENGINEERING

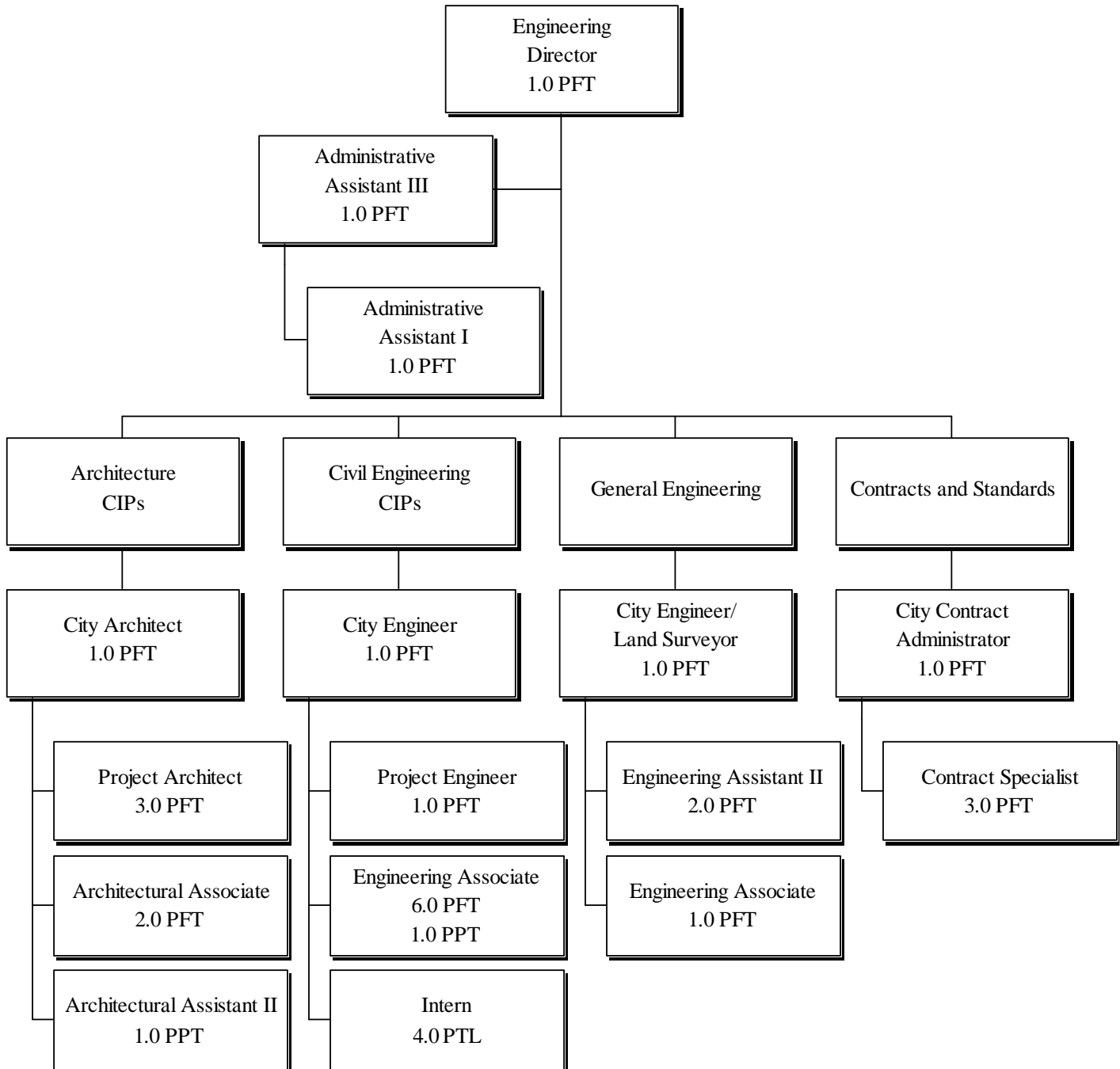
FUNCTIONAL ORGANIZATION CHART



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

ENGINEERING

STAFFING ORGANIZATION CHART



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

ENGINEERING

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| General Engineering: | | | | | | |
| Engineering Director | 0.90 | \$ 112,800 | 0.50 | \$ 63,800 | 0.50 | \$ 65,000 |
| Chief Engineer - Planning | 0.40 | 36,700 | 0.40 | 37,200 | 0.40 | 37,200 |
| Contracts Officer | 0.40 | 28,700 | 0.20 | 15,100 | 0.20 | 15,600 |
| Chief Engineer | 0.20 | 19,200 | - | - | - | - |
| Land Surveyor | 0.70 | 64,900 | 0.75 | 72,100 | 0.75 | 72,700 |
| City Architect | 0.25 | 20,100 | 0.25 | 20,400 | 0.25 | 20,400 |
| Chief Architect - Schools | 0.10 | 9,400 | - | - | - | - |
| Engineer/Architect I | 0.18 | 10,000 | 0.18 | 12,600 | 0.18 | 12,600 |
| Contract Specialist - RFP's | 0.40 | 21,400 | 0.20 | 10,700 | 0.20 | 10,900 |
| Contract Specialist - Bids | 0.20 | 10,800 | 0.20 | 11,200 | 0.20 | 11,400 |
| DBE Specialist | 0.20 | 10,800 | 0.20 | 11,100 | 0.20 | 11,200 |
| Engineer/Architect Associate | 1.05 | 77,100 | 0.45 | 34,100 | 0.45 | 34,400 |
| Engineer/Architect Assistant II (1) | 1.10 | 68,000 | 1.00 | 61,600 | 1.00 | 62,600 |
| Administrative Officer | 0.10 | 7,000 | - | - | - | - |
| Administrative Assistant III | 1.00 | 47,200 | 1.00 | 51,300 | 1.00 | 53,000 |
| Administrative Assistant I | 0.29 | 11,700 | 0.40 | 16,400 | 0.40 | 16,500 |
| Overtime | - | 2,000 | - | 1,200 | - | 1,200 |
| Benefits | - | 283,900 | - | 226,900 | - | 236,700 |
| Vacancy Factor | - | (8,400) | - | (5,400) | - | (5,500) |
| Total before decrement | 7.47 | 833,300 | 5.73 | 640,300 | 5.73 | 655,900 |
| Decrement | | | | | | |
| Chief Engineer - Planning (2) | - | - | (0.40) | (37,200) | (0.40) | (37,200) |
| City Architect (2) | - | - | (0.25) | (20,400) | (0.25) | (20,400) |
| Engineer/Architect I (2) | - | - | (0.18) | (12,600) | (0.18) | (12,600) |
| Benefits | - | - | - | (35,100) | - | (36,300) |
| Total after decrement | 7.47 | \$ 833,300 | 4.90 | \$ 535,000 | 4.90 | \$ 549,400 |

ENGINEERING

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| CIP Engineering: | | | | | | |
| Engineering Director | 0.10 | \$ 12,500 | 0.50 | \$ 63,800 | 0.50 | \$ 65,000 |
| Chief Engineer - Planning | 0.60 | 55,000 | 0.60 | 55,800 | 0.60 | 55,800 |
| Contracts Officer | 0.60 | 43,100 | 0.80 | 60,200 | 0.80 | 62,200 |
| Chief Engineer | 0.80 | 76,800 | 1.00 | 99,600 | 1.00 | 100,500 |
| Land Surveyor | 0.20 | 18,500 | - | - | - | - |
| City Architect | 0.75 | 60,400 | 0.75 | 61,300 | 0.75 | 61,300 |
| Chief Architect - Schools | 0.90 | 84,800 | 1.00 | 95,700 | 1.00 | 96,200 |
| Engineer/Architect II (1) | 3.00 | 257,100 | 2.00 | 170,600 | 2.00 | 170,900 |
| Engineer/Architect I (1) | 3.62 | 269,600 | 4.62 | 360,800 | 4.62 | 362,500 |
| Engineer/Architect Associate (1) | 10.50 | 734,900 | 11.05 | 780,600 | 11.05 | 789,400 |
| Contract Specialist - RFP's | 0.60 | 32,100 | 0.80 | 42,800 | 0.80 | 43,500 |
| Contract Specialist - Bids | 0.80 | 43,100 | 0.80 | 44,700 | 0.80 | 45,400 |
| DBE Specialist | 0.80 | 43,100 | 0.80 | 44,300 | 0.80 | 44,700 |
| Engineer/Architect Assistant II (1) | 0.80 | 46,500 | 0.80 | 44,200 | 0.80 | 44,200 |
| Engineer/Architect Assistant I | 0.40 | 19,800 | 0.40 | 19,400 | 0.40 | 19,400 |
| Administrative Officer | 0.80 | 55,700 | - | - | - | - |
| Administrative Assistant I | 0.67 | 27,000 | 0.50 | 20,500 | 0.50 | 20,600 |
| Temporary Interns | 2.67 | 92,600 | 2.67 | 92,400 | 2.67 | 92,600 |
| Overtime | - | 20,000 | - | 3,400 | - | 3,400 |
| Benefits | - | 969,800 | - | 1,055,900 | - | 1,099,500 |
| Total before decrement | 28.61 | 2,962,400 | 29.09 | 3,116,000 | 29.09 | 3,177,100 |
| Decrement: | | | | | | |
| Chief Engineer - Planning (2) | - | - | (0.60) | (55,800) | (0.60) | (55,800) |
| City Architect (2) | - | - | (0.75) | (61,300) | (0.75) | (61,300) |
| Engineer/Architect II (2) | - | - | (1.00) | (76,500) | (1.00) | (76,500) |
| Engineer/Architect I (2) | - | - | (1.62) | (116,400) | (1.62) | (116,400) |
| Engineer/Architect Associate (2) | - | - | (2.00) | (125,800) | (2.00) | (125,800) |
| Engineer/Architect Assistant I (2) | - | - | (0.40) | (19,400) | (0.40) | (19,400) |
| Interns (2) | - | - | (1.38) | (48,600) | (1.38) | (48,800) |
| Benefits | - | - | - | (247,700) | - | (257,300) |
| Total after decrement | 28.61 | \$ 2,962,400 | 21.34 | \$ 2,364,500 | 21.34 | \$ 2,415,800 |

ENGINEERING

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Water/Sewer Connection: | | | | | | |
| Land Surveyor | 0.10 | \$ 9,300 | 0.25 | \$ 24,000 | 0.25 | \$ 24,200 |
| Engineer/Architect Associate | 0.45 | 33,200 | 0.25 | 19,200 | 0.25 | 19,300 |
| Engineer/Architect Assistant II (1) | 0.90 | 50,400 | 1.00 | 61,700 | 1.00 | 62,800 |
| Administrative Officer | 0.10 | 7,000 | - | - | - | - |
| Administrative Assistant I | 0.04 | 1,600 | 0.10 | 4,100 | 0.10 | 4,100 |
| Overtime | - | 3,000 | - | 3,400 | - | 3,400 |
| Benefits | - | 54,600 | - | 59,900 | - | 62,700 |
| Total | 1.59 | 159,100 | 1.60 | 172,300 | 1.60 | 176,500 |
| Total Budget | 37.67 | \$ 3,954,800 | 27.84 | \$ 3,071,800 | 27.84 | \$ 3,141,700 |

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

(2) The Engineering Department eliminated seven professional level positions (7.2 FTE) and four intern positions (1.38 FTE).

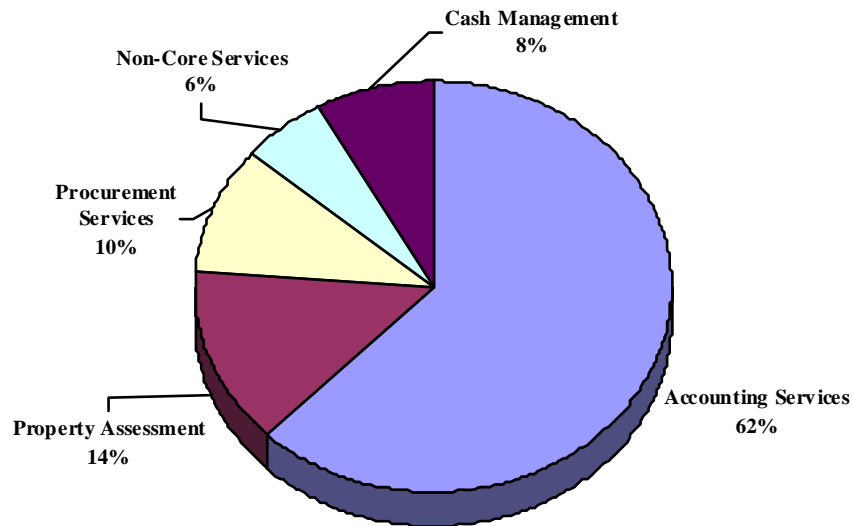
FINANCE

MISSION STATEMENT

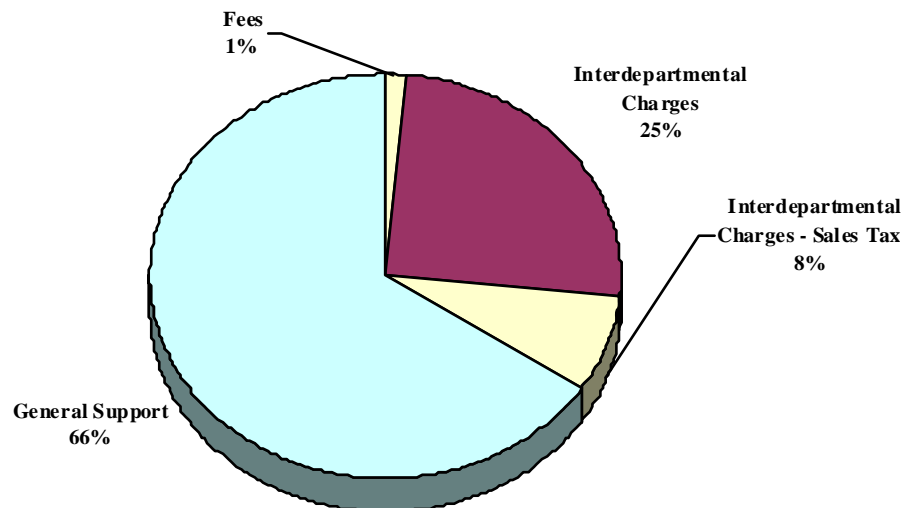
Provide financial services to enhance the operations of the CBJ.

FY11 ADOPTED BUDGET **\$5,224,600**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 4,320,600 | 4,397,100 | 4,225,500 | 4,566,600 | 4,682,900 |
| Commodities and Services | 698,100 | 832,900 | 650,300 | 658,000 | 645,100 |
| Capital Outlay | 3,500 | - | - | - | - |
| Total Expenditures | <u>5,022,200</u> | <u>5,230,000</u> | <u>4,875,800</u> | <u>5,224,600</u> | <u>5,328,000</u> |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 1,683,200 | 1,736,600 | 1,595,500 | 1,724,900 | 1,738,000 |
| Fees | 74,500 | 57,600 | 62,400 | 69,100 | 69,600 |
| State Shared Revenues | 327,100 | - | - | - | - |
| Support from General Fund | 2,937,400 | 3,435,800 | 3,217,900 | 3,430,600 | 3,520,400 |
| Total Funding Sources | <u>\$ 5,022,200</u> | <u>5,230,000</u> | <u>4,875,800</u> | <u>5,224,600</u> | <u>5,328,000</u> |
| STAFFING | 46.90 | 46.00 | 46.00 | 47.00 | 47.00 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Finance FY11 Adopted Budget decreased \$5,400 (0.1%) from the FY10 Amended Budget. The FY12 Approved Budget is an increase of \$103,400 (2.0%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$169,500 (3.9%) due to wage and health care cost increases and the addition (shift from contracted) of one Sales Tax FTE. A Sales Tax Auditor FTE (1.0) was shifted back from a contracted position to a staff position. In FY08, 2 FTEs were switched from staff positions to contracted positions to test if using contracts for this function was more efficient. The lack of professional staff back-up in the Sales Tax Office and flexibility with the external auditor contractor made contracting for one position impractical. In addition, an Office Assistant II position in Assessors is being held vacant in FY11 as a cost saving measure.
- Commodities and Services decreased \$174,900 (21.0%) due to the elimination of outsourcing for sales tax audits. As noted above, we had been contracting for the equivalent of two positions for sales tax auditing. One of the positions we move changed back to a staff position. The second contracted audit position is being held open for FY11 and FY12 as a cost saving measure.

FY12

- Personnel Services increased \$116,300 (2.6%) due to health care cost increases. One FTE added and 1 deleted for no overall change. The 1 FTE position added is to assume the billing function for JPD citations. The 1 FTE eliminated is due to projected workload reductions associated with the PRISM data conversion project.

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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Cost per Accounts Payable invoice processed (<i>see Note 1</i>) | \$7.13 | \$7.39 | \$7.44 | \$7.84 | \$7.95 |
| Accts Rec. billings mailed within average days of target date | na | na | 2.25 | 2.0 | 1.0 |
| Sales Tax revenues, per merchant registered | \$11,318 | \$11,429 | \$10,520 | \$11,052 | \$11,344 |
| Sales Tax administration cost per merchant registered | \$111 | \$90 | \$85 | \$96 | \$98 |

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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Assessing cost to taxable assessed value, per \$100,000 of real property | \$13.52 | \$12.10 | \$10.38 | \$13.03 | \$13.78 |
| Ratio of assessed value of real property to market value to equal 100% (State law) | 97.5% | 98.7% | 99.3% | 99.3% | 99.3% |
| Costs of assessing a real property parcel | \$38.20 | \$36.22 | \$31.22 | \$39.97 | \$43.11 |
| Costs of assessing a personal property account | \$36.89 | \$55.61 | \$51.81 | \$47.90 | \$43.68 |

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>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Average length of time spent on solicitation (in hours) | | | | | |
| Bids (commodities) | 20 | 19 | 18 | 18 | 18 |
| RFPs (services) | 60 | 60 | 55 | 50 | 50 |
| Average cost of personnel per solicitation | | | | | |
| Bids (commodities) | \$600 | \$570 | \$540 | \$540 | \$540 |
| RFPs (services) | \$2,100 | \$2,100 | \$1,925 | \$1,750 | \$1,750 |

FINANCE

CORE SERVICES, CONTINUED

Cash Management

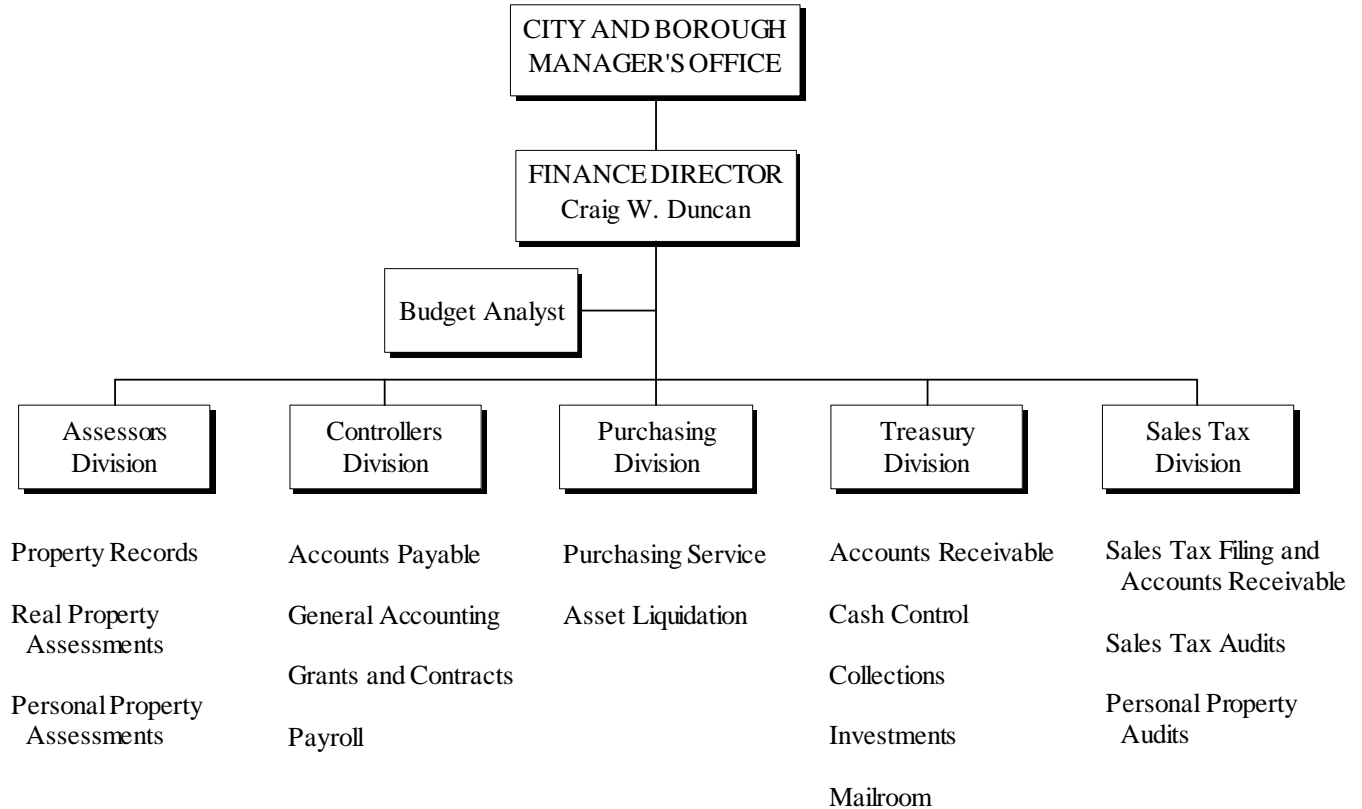
Includes: Central treasury investment and general cash management.

Service Provided to: Other CBJ departments

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Projected | FY11 Projected | FY12 Projected |
|---|-----------------|-----------------|-------------------|-------------------|-------------------|
| Cost per dollar managed (<i>see Note 3</i>) | 0.10% | 0.10% | 0.12% | 0.13% | 0.14% |
| Rate of return – Comparison to an index | | | | | |
| External portfolio (LIGC Index) | 1.69% | -0.96% | -0.24% | 0.50% | 0.00% |
| Internal portfolio (6 month T-Bill) | 3.13% | 3.10% | 2.30% | 1.60% | 1.25% |

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.

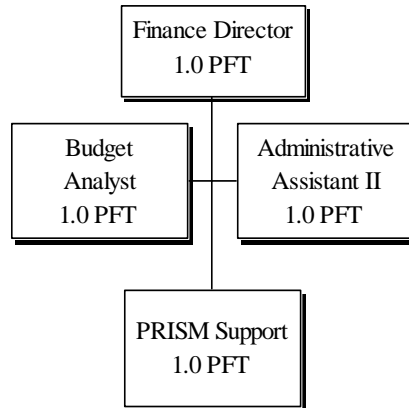
FUNCTIONAL ORGANIZATION CHART



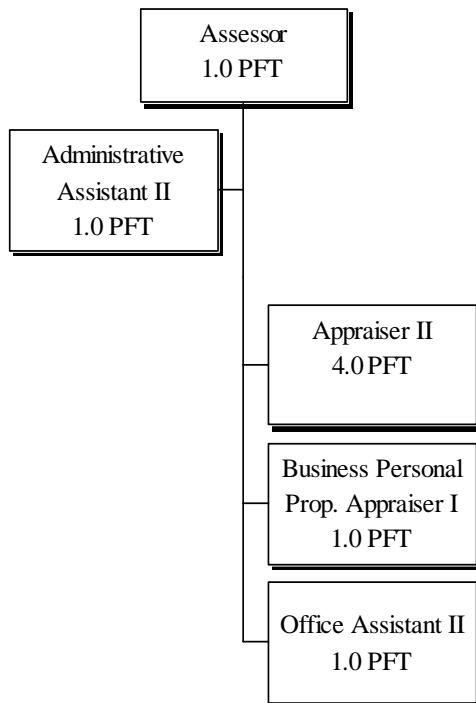
FINANCE

STAFFING ORGANIZATION CHARTS

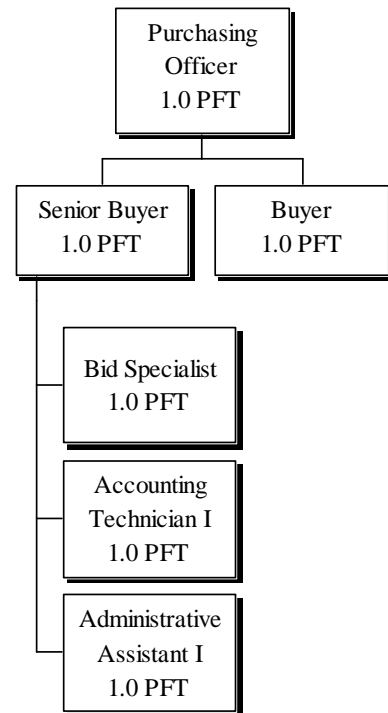
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

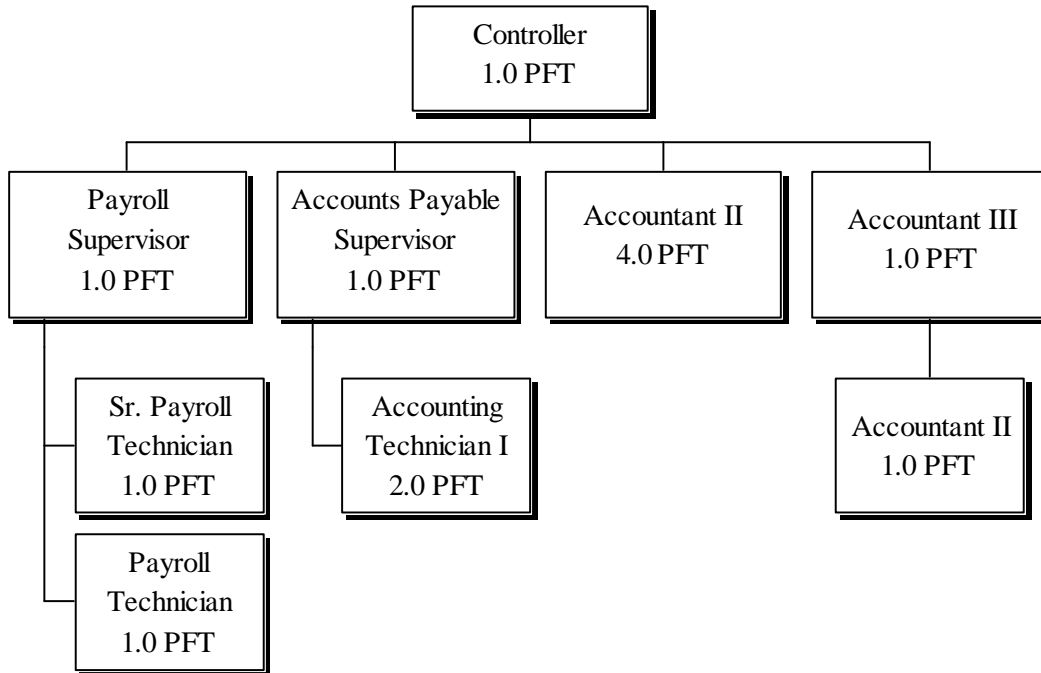


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

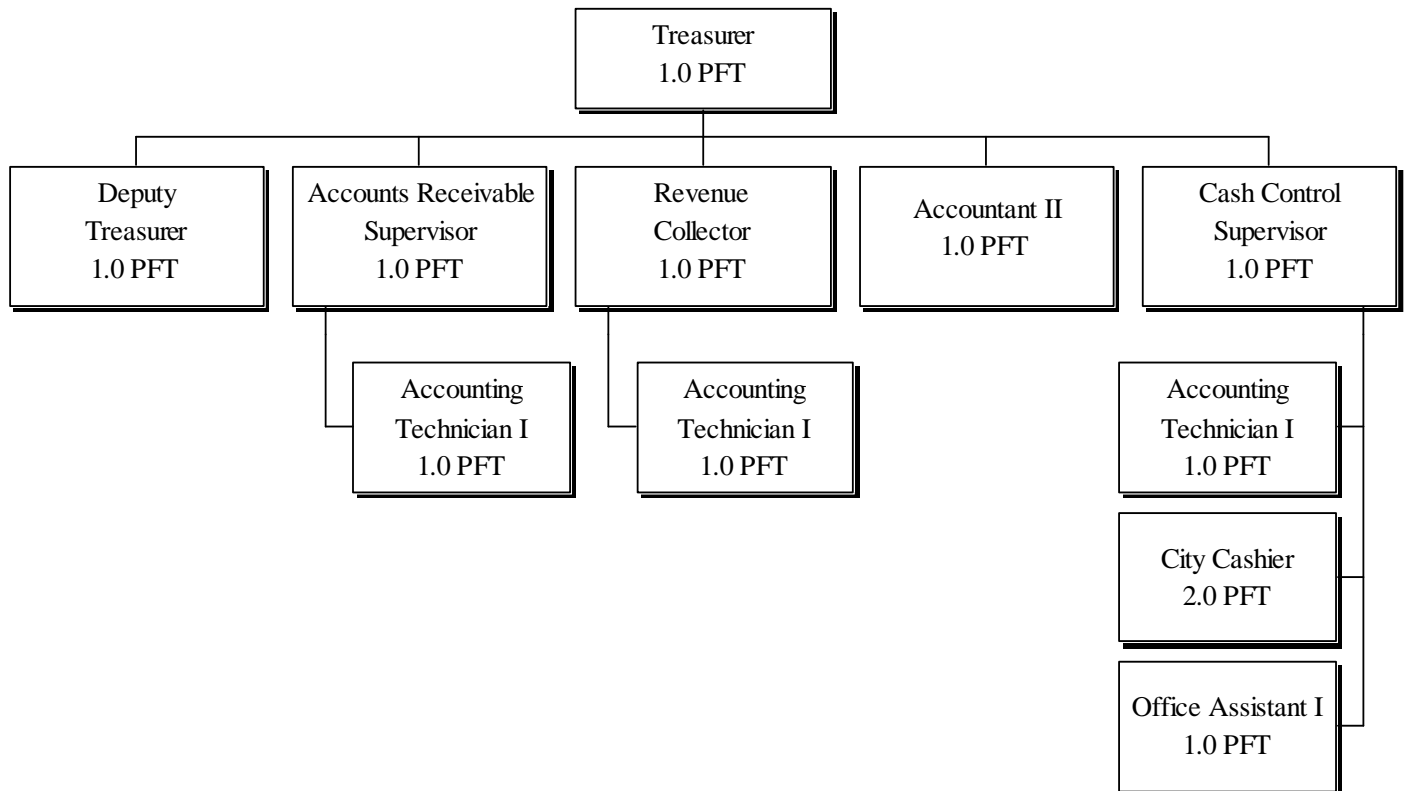


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

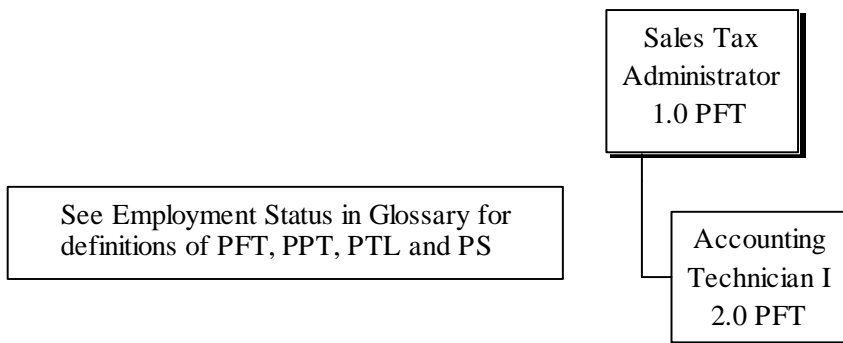
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



FINANCE

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Finance Director | 1.00 | \$ 125,700 | 1.00 | \$ 127,600 | 1.00 | \$ 127,600 |
| Budget Analyst | 1.00 | 83,000 | 1.00 | 84,400 | 1.00 | 86,100 |
| Administrative Assistant II | 1.00 | 50,400 | 1.00 | 51,100 | 1.00 | 51,100 |
| PRISM Support | 1.00 | 59,300 | 1.00 | 60,900 | 1.00 | 60,900 |
| Overtime | - | 74,500 | - | 39,600 | - | - |
| Benefits | - | 154,700 | - | 170,300 | - | 168,500 |
| Vacancy Factor | - | (5,600) | - | (5,400) | - | (4,100) |
| Total before amendment | 4.00 | 542,000 | 4.00 | 528,500 | 4.00 | 490,100 |
| Amendment | | | | | | |
| PRISM Support (1) | - | - | - | - | (1.00) | (60,900) |
| Benefits | - | - | - | - | - | (31,800) |
| Total after amendment | 4.00 | 542,000 | 4.00 | 528,500 | 3.00 | 397,400 |
| Assessors: | | | | | | |
| Assessor | 1.00 | 84,900 | 1.00 | 89,100 | 1.00 | 92,000 |
| Appraiser I, II, III (2) | 4.00 | 236,100 | 4.00 | 230,600 | 4.00 | 235,100 |
| Business Personal | | | | | | |
| Property Appraiser I | 1.00 | 48,700 | 1.00 | 49,400 | 1.00 | 51,100 |
| Administrative Assistant II | 1.00 | 47,100 | 1.00 | 47,900 | 1.00 | 48,800 |
| Intern IV | 0.40 | 10,800 | - | - | - | - |
| Office Assistant II | 0.50 | 15,200 | 1.00 | 30,700 | 1.00 | 30,700 |
| Overtime | - | 9,900 | - | 2,500 | - | 2,500 |
| Benefits | - | 255,400 | - | 269,400 | - | 287,000 |
| Vacancy Factor | - | (7,000) | - | (6,600) | - | (7,400) |
| Total before amendment and specified vacancy | 7.90 | 701,100 | 8.00 | 713,000 | 8.00 | 739,800 |
| Amendment | | | | | | |
| Intern IV (3) | (0.40) | - | - | - | - | - |
| Office Assistant II (3) | 0.50 | - | - | - | - | - |
| Total after amendment | 8.00 | 701,100 | 8.00 | 713,000 | 8.00 | 739,800 |
| Specified vacancy | | | | | | |
| Office Assistant II (3) | - | - | - | (30,700) | - | - |
| Benefits | - | - | - | (25,100) | - | - |
| Total after amendment and specified vacancy | 8.00 | \$ 701,100 | 8.00 | \$ 657,200 | 8.00 | \$ 739,800 |

FINANCE

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| Controllers: | | | | | | |
| Controller | 1.00 | \$ 101,200 | 1.00 | \$ 111,900 | 1.00 | \$ 111,800 |
| Accountant II | 5.00 | 353,200 | 5.00 | 351,000 | 5.00 | 356,000 |
| Accountant III | 1.00 | 75,100 | 1.00 | 78,700 | 1.00 | 79,100 |
| Payroll Supervisor | 1.00 | 73,000 | 1.00 | 75,000 | 1.00 | 75,700 |
| Accounting Technician II | 1.00 | 56,200 | 1.00 | 57,400 | 1.00 | 58,300 |
| Senior Payroll Technician | 1.00 | 46,500 | 1.00 | 48,000 | 1.00 | 49,600 |
| Accounting Technician I | 2.00 | 100,800 | 2.00 | 102,300 | 2.00 | 102,200 |
| Payroll Technician | 1.00 | 40,800 | 1.00 | 42,700 | 1.00 | 44,200 |
| Overtime | - | 8,000 | - | 8,000 | - | 8,000 |
| Benefits | - | 456,300 | - | 482,800 | - | 505,600 |
| Vacancy Factor | - | (12,900) | - | (13,500) | - | (13,800) |
| Total | 13.00 | 1,298,200 | 13.00 | 1,344,300 | 13.00 | 1,376,700 |
| Treasury: | | | | | | |
| Treasurer | 1.00 | 106,400 | 1.00 | 109,500 | 1.00 | 110,400 |
| Investment Officer | 1.00 | 85,000 | 1.00 | 87,200 | 1.00 | 88,100 |
| Accountant II | 1.00 | 64,300 | 1.00 | 70,700 | 1.00 | 70,900 |
| Revenue Collector | 1.00 | 59,600 | 1.00 | 62,500 | 1.00 | 64,600 |
| Accounting Technician I, II, III | 5.00 | 244,100 | 5.00 | 251,100 | 5.00 | 257,200 |
| Cashier | 2.00 | 72,000 | 2.00 | 75,500 | 2.00 | 78,000 |
| Office Assistant I | 1.00 | 33,600 | 1.00 | 34,600 | 1.00 | 34,600 |
| Overtime | - | 8,900 | - | 6,100 | - | 5,700 |
| Benefits | - | 383,700 | - | 409,900 | - | 432,300 |
| Vacancy Factor | - | (10,000) | - | (10,400) | - | (11,400) |
| Total before amendment | 12.00 | 1,047,600 | 12.00 | 1,096,700 | 12.00 | 1,130,400 |
| Amendment | | | | | | |
| Accounting Technician I, II, III (4) | - | - | - | - | 1.00 | 39,800 |
| Benefits | - | - | - | - | - | 29,500 |
| Total after amendment | 12.00 | 1,047,600 | 12.00 | 1,096,700 | 13.00 | 1,199,700 |
| Sales Tax: | | | | | | |
| Sales Tax Administrator | 1.00 | 86,800 | 1.00 | 89,400 | 1.00 | 90,100 |
| Accounting Technician I | 2.00 | 81,000 | 2.00 | 86,500 | 2.00 | 89,400 |
| Overtime | - | 1,800 | - | 500 | - | 500 |
| Benefits | - | 97,700 | - | 104,400 | - | 110,100 |
| Vacancy Factor | - | (2,600) | - | (3,700) | - | (3,900) |
| Total before amendment | 3.00 | 264,700 | 3.00 | 277,100 | 3.00 | 286,200 |
| Amendment | | | | | | |
| Auditor (5) | - | - | 1.00 | 59,300 | 1.00 | 61,300 |
| Benefits | - | - | - | 34,200 | - | 36,400 |
| Total after amendment | 3.00 | \$ 264,700 | 4.00 | \$ 370,600 | 4.00 | \$ 383,900 |

FINANCE

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|----------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Purchasing: | | | | | | |
| Purchasing Officer | 1.00 | \$ 86,900 | 1.00 | \$ 89,400 | 1.00 | \$ 90,300 |
| Senior Buyer | 1.00 | 61,800 | 1.00 | 64,800 | 1.00 | 66,800 |
| Buyer | 1.00 | 67,300 | 1.00 | 69,400 | 1.00 | 69,800 |
| Bid Specialist | 1.00 | 45,800 | 1.00 | 48,000 | 1.00 | 49,600 |
| Accounting Technician I | 1.00 | 46,500 | 1.00 | 47,200 | 1.00 | 47,900 |
| Administrative Assistant I | 1.00 | 42,400 | 1.00 | 44,000 | 1.00 | 44,000 |
| Overtime | - | 1,000 | - | 1,000 | - | 1,000 |
| Benefits | - | 197,300 | - | 211,200 | - | 221,900 |
| Vacancy Factor | - | (5,500) | - | (5,700) | - | (5,900) |
| Total | <u>6.00</u> | <u>543,500</u> | <u>6.00</u> | <u>569,300</u> | <u>6.00</u> | <u>585,400</u> |
| Total Budget | <u>46.00</u> | <u>\$ 4,397,100</u> | <u>47.00</u> | <u>\$ 4,566,600</u> | <u>47.00</u> | <u>\$ 4,682,900</u> |

(1) The PRISM project sunsets in FY12.

(2) Savings due to staff turnover.

(3) The Assessor's Office abolished the Intern IV position and increased the Office Assistant II position to full time (1.0 FTE). This position will remain vacant through FY11 and will be re-evaluated in FY12.

(4) Treasury is taking over the billing function for the Juneau Police Department requiring the addition of an Accounting Technician.

(5) In FY10 Finance stopped outsourcing Sales Tax audits, requiring the addition of an auditor position.

CAPITAL CITY FIRE/RESCUE

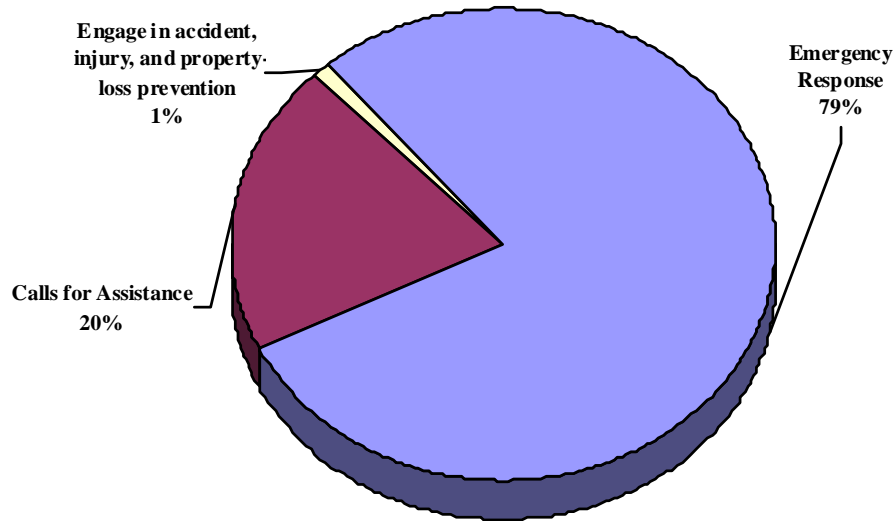
MISSION STATEMENT

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

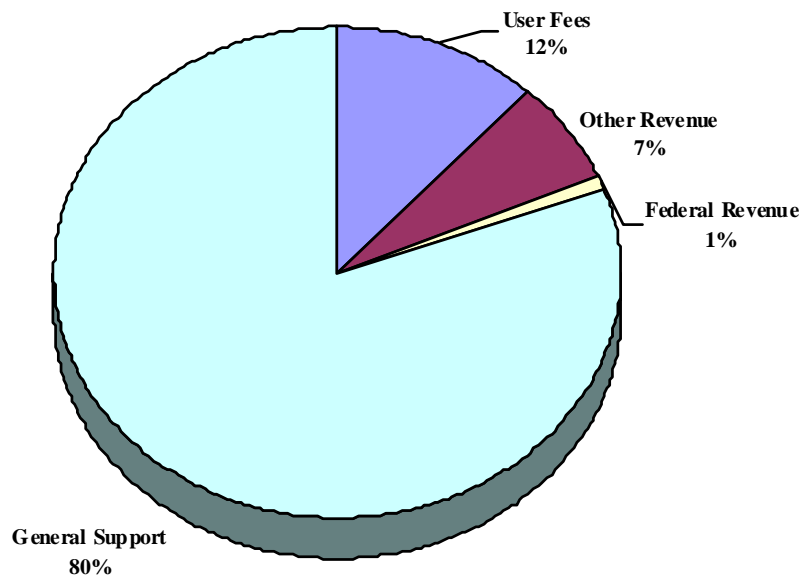
FY11 ADOPTED BUDGET

\$7,001,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 5,100,400 | 5,218,800 | 4,979,000 | 5,374,000 | 5,479,400 |
| Commodities and Services | <u>1,525,500</u> | <u>2,095,200</u> | <u>1,648,200</u> | <u>1,627,800</u> | <u>1,721,800</u> |
| Total Expenditures | <u>6,625,900</u> | <u>7,314,000</u> | <u>6,627,200</u> | <u>7,001,800</u> | <u>7,201,200</u> |
| FUNDING SOURCES: | | | | | |
| User Fees | 1,000,500 | 791,500 | 816,200 | 818,000 | 818,000 |
| State Shared Revenue | 370,400 | - | - | - | - |
| State Grants | - | 9,600 | 9,600 | - | - |
| Other Revenue | 476,600 | 483,100 | 483,100 | 494,200 | 505,800 |
| Federal Grants | 30,800 | 484,700 | 139,400 | 40,200 | 40,200 |
| Support from: | | | | | |
| General Fund | 2,698,600 | 2,847,800 | 2,823,800 | 2,789,100 | 2,803,400 |
| Marine Passenger Fee | 117,200 | 231,200 | 231,200 | 243,000 | 243,000 |
| Fire Service Area | <u>1,931,800</u> | <u>2,466,100</u> | <u>2,123,900</u> | <u>2,617,300</u> | <u>2,790,800</u> |
| Total Funding Sources | <u>\$ 6,625,900</u> | <u>7,314,000</u> | <u>6,627,200</u> | <u>7,001,800</u> | <u>7,201,200</u> |
| STAFFING | 44.86 | 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 FY11 Adopted Budget represents a decrease of \$312,200 (4.3%) from the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$199,400 (2.9%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Commodities and services decreased \$467,400. The federal grant for staffing adequate fire and emergency response recruitment (SAFER) program expenditures were largely incurred during FY10. In addition, as a budgetary reduction measure, the contribution to the equipment replacement reserve was reduced by \$150,000.

FY12

- Commodities and Services increased \$94,000 (5.8%) due largely to a combination of \$50,000 for water hydrant and reservoir maintenance and a \$30,000 contribution to the equipment replacement reserve.

CAPITAL CITY FIRE/RESCUE

CORE SERVICES

Emergency Response

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

Services Provided to: Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Average response time* | 6.0 min | 5.9 min | 5.9 min | 5.8 min | 5.5 min |
| Calls per year | 3,449 | 3,445 | 3,692 | 3,817 | 3,942 |
| Average time to mobilize and dispatch rescue effort* | 1.8 min | 2.5 min | 1.9 min | 1.9 min | 1.8 min |
| % of time fire contained to room of origin | 65.2% | 50% | 90% | 90% | 90% |
| % of career staff with paramedic certification | 37% | 37% | 45% | 45% | 45% |
| % of career staff with EMT III/ACLS certification | 63% | 63% | 55% | 55% | 55% |
| % of volunteers with Firefighter I certification** | 48% | 63% | 74% | 72% | 75% |
| % of volunteers with Emergency Vehicle Operation certification** | 39% | 78% | 68% | 75% | 75% |

Calls for Assistance

Includes: Medical Transports, Respond to Complaints

Services Provided to: Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Cost per response | \$1,877 | \$1,923 | \$1,705 | \$1,789 | \$1,785 |
| % of time unable to dispatch immediately | 0% | 0% | 0% | 0% | 0% |
| Average time from notification to mitigation* | 17 min | 43 min | 40 min | 35 min | 35 min |
| % of time patient condition remains unchanged (survives the ride) or improves | 98.8% | 99.5% | 99.6% | 99.5% | 99.5% |

Engage in accident, injury and property-loss prevention

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

Services Provided to: Public

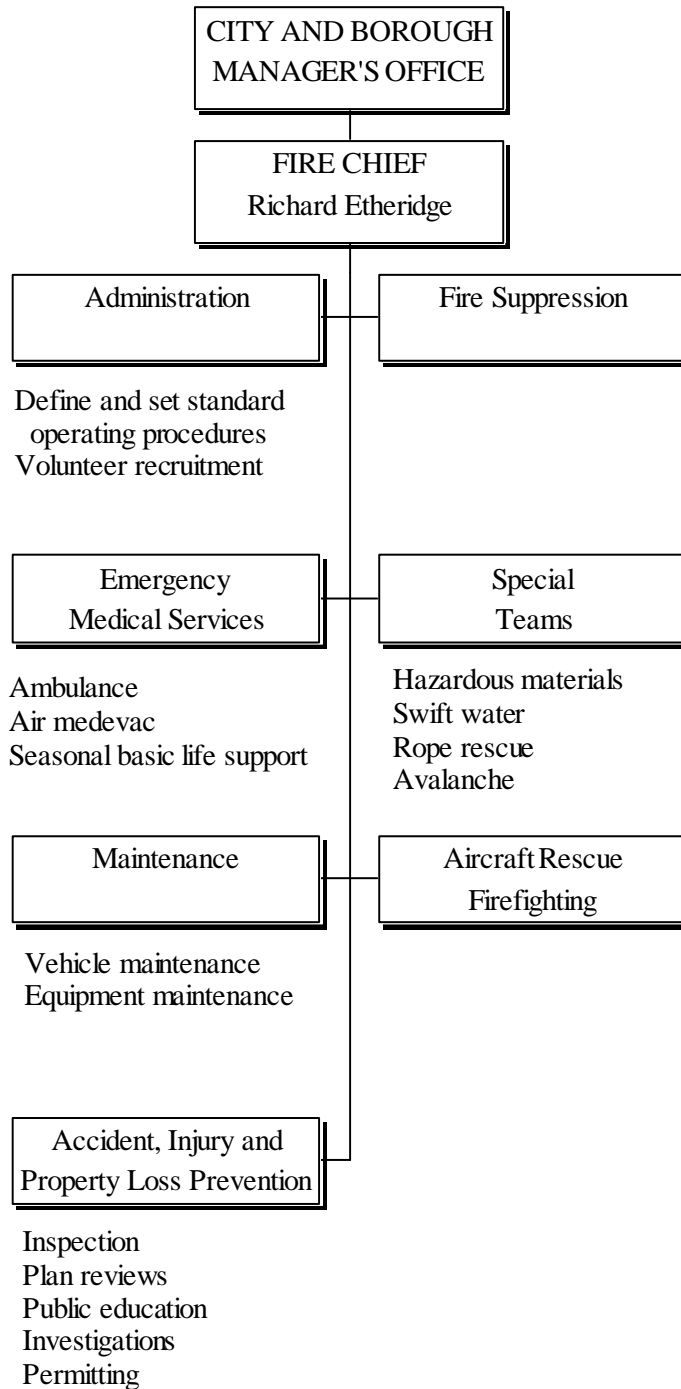
| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| # of commercial inspections conducted | 365 | 350 | 575 | 575 | 575 |
| # public education contact (people) | 2,647 | 2,417 | 2,800 | 2,800 | 2,800 |
| # of fires containing a personal injury | 10 | 3 | 2 | 2 | 2 |
| Average turn around time for plan review | 7 days | 7 days | 7 days | 7 days | 7 days |

*Based upon response to structure fires. Other calls not requiring a priority (lights and siren) response such as routine EMS transports, open burn complaints, etc. lengthen dispatch response and mitigation times. Reporting structure fire responses gives an accurate view of the capabilities of the department to respond to emergencies.

**Volunteer are now allowed to specialize in EMS only, special teams only and we have a pre-firefighter I support program. The results affect the percentages as these specialties do not require Firefighter I certification or EVOC certification.

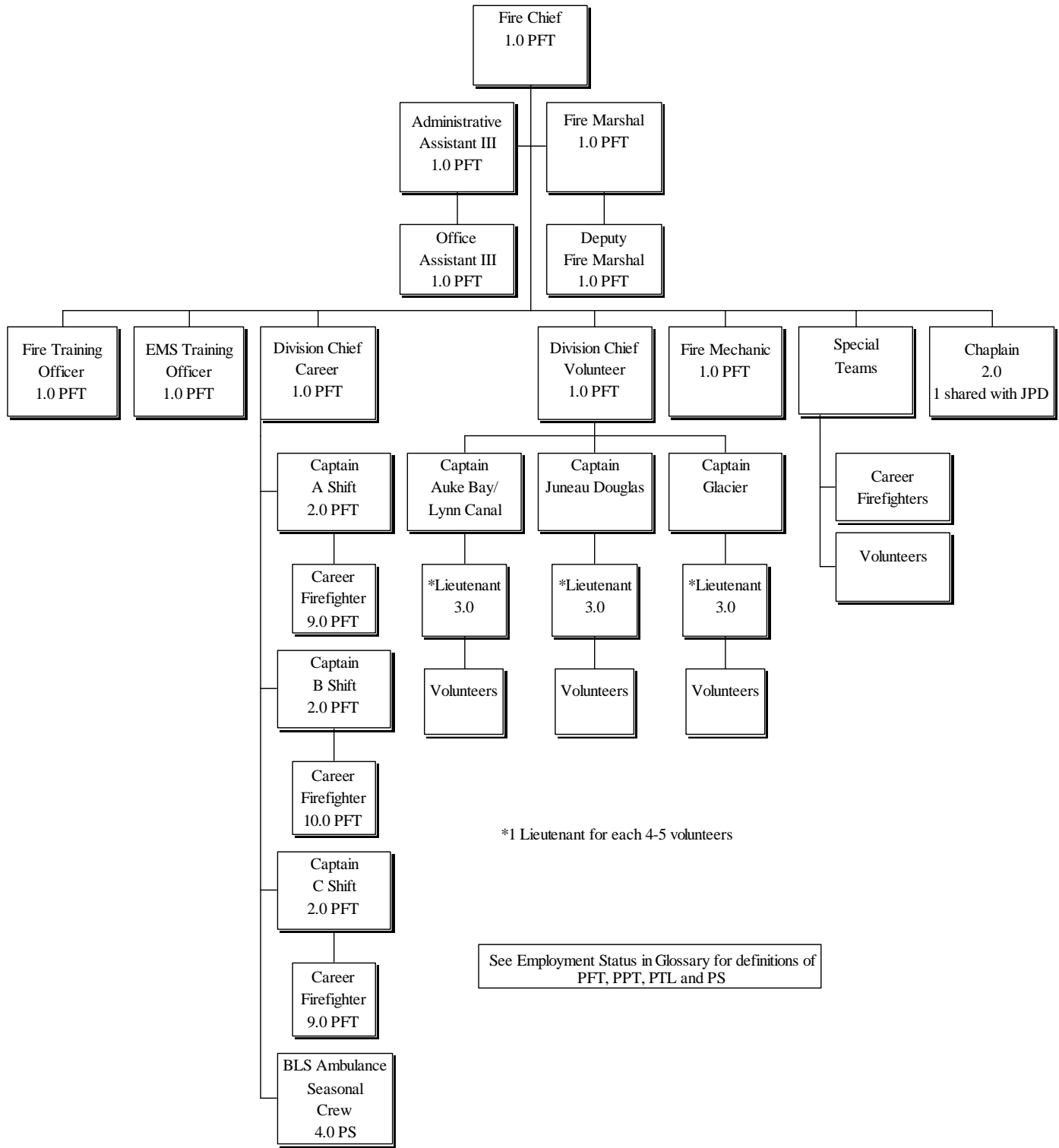
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|-----------------|---------------------------------------|-----------------|---------------------------------------|------------------|---------------------------------------|
| | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> |
| | <u>Pos.</u> | | <u>Pos.</u> | | <u>Pos.</u> | |
| CLASS TITLE: | | | | | | |
| Emergency Services/Rescue Teams: | | | | | | |
| Fire Service Area | 23.35 | \$ 1,614,900 | 23.35 | \$ 1,613,700 | 23.35 | \$ 1,633,200 |
| EMS Training Officer | 1.00 | 77,800 | 1.00 | 67,100 | 1.00 | 67,100 |
| Basic Life Support - EMT I | 1.68 | 62,300 | 1.68 | 54,800 | 1.68 | 54,800 |
| Volunteers | - | 41,300 | - | 41,300 | - | 41,300 |
| Overtime | - | 206,300 | - | 277,100 | - | 263,100 |
| Contract Professional Pay | - | 17,700 | - | 17,700 | - | 17,700 |
| Benefits | - | 971,700 | - | 1,040,000 | - | 1,079,500 |
| Vacancy Factor | - | (5,400) | - | (5,400) | - | (5,500) |
| Total | 26.03 | 2,986,600 | 26.03 | 3,106,300 | 26.03 | 3,151,200 |
| Fire Service Area: | | | | | | |
| Areawide Fire Chief | 1.00 | 120,300 | 1.00 | 122,100 | 1.00 | 124,800 |
| Division Chief - Career | 1.00 | 93,200 | 1.00 | 96,100 | 1.00 | 97,500 |
| Division Chief - Volunteer | 1.00 | 93,200 | 1.00 | 96,100 | 1.00 | 97,100 |
| Fire Training Officer | 1.00 | 66,100 | 1.00 | 69,600 | 1.00 | 72,000 |
| EMS Training Officer | 1.00 | 77,800 | 1.00 | 67,100 | 1.00 | 67,100 |
| Fire Marshal | 1.00 | 73,100 | 1.00 | 75,700 | 1.00 | 78,200 |
| Deputy Fire Marshal | 1.00 | 54,400 | 1.00 | 61,000 | 1.00 | 63,000 |
| Fire Captain | 6.00 | 446,800 | 6.00 | 452,000 | 6.00 | 456,000 |
| Firefighter - Paramedic(1) | 10.00 | 671,600 | 12.00 | 800,500 | 12.00 | 814,300 |
| Firefighter (1) | 13.00 | 810,700 | 11.00 | 703,900 | 11.00 | 708,300 |
| Basic Life Support - EMT I | 1.68 | 62,300 | 1.68 | 54,800 | 1.68 | 54,800 |
| Volunteers | - | 104,800 | - | 108,000 | - | 108,000 |
| Senior Fire Mechanic | 1.00 | 66,400 | 1.00 | 67,300 | 1.00 | 67,900 |
| Administrative Assistant III | 1.00 | 53,700 | 1.00 | 54,600 | 1.00 | 55,700 |
| Office Assistant II | 1.00 | 37,200 | 1.00 | 37,700 | 1.00 | 38,100 |
| Administration for | | | | | | |
| Aircraft Rescue Fire Fighting | (0.50) | (37,600) | (0.50) | (38,100) | (0.50) | (38,800) |
| Emergency Services | | | | | | |
| Instructional Safety Officer | 0.05 | 5,900 | 0.05 | 4,400 | 0.05 | 4,400 |
| Emergency Services Instructor | 0.05 | 6,800 | 0.05 | 5,000 | 0.05 | 5,000 |
| Emergency Services | | | | | | |
| Instructional Technician | 0.08 | 7,400 | 0.08 | 5,400 | 0.08 | 5,400 |
| EMS (reimbursement) | (26.03) | (2,986,600) | (26.03) | (3,106,300) | (26.03) | (3,151,200) |
| Overtime | - | 299,400 | - | 399,300 | - | 390,700 |
| Contract Professional Pay | - | 26,100 | - | 26,100 | - | 26,100 |
| Benefits | - | 1,565,400 | - | 1,634,800 | - | 1,701,900 |
| Vacancy Factor | - | (10,800) | - | (11,100) | - | (11,400) |
| Total | 14.33 | \$ 1,707,600 | 14.33 | \$ 1,786,000 | 14.33 | \$ 1,834,900 |

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|-----------------|---------------------------------------|-----------------|---------------------------------------|------------------|---------------------------------------|
| | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> |
| | <u>Pos.</u> | | <u>Pos.</u> | | <u>Pos.</u> | |
| CLASS TITLE: | | | | | | |
| Federal Grants: | | | | | | |
| Overtime | - | \$ 44,400 | - | \$ - | - | \$ - |
| Benefits | - | 11,900 | - | - | - | - |
| Total | - | \$ 56,300 | - | \$ - | - | \$ - |
| Aircraft Rescue Fire Fighting: | | | | | | |
| Administration | 0.50 | \$ 37,600 | 0.50 | \$ 38,100 | 0.50 | \$ 38,800 |
| Firefighter | 4.00 | 266,100 | 4.00 | 269,900 | 4.00 | 272,900 |
| Overtime | - | 6,700 | - | 6,700 | - | 6,700 |
| Benefits | - | 157,900 | - | 167,000 | - | 174,900 |
| Total | 4.50 | 468,300 | 4.50 | 481,700 | 4.50 | 493,300 |
| Total Budget | 44.86 | \$ 5,218,800 | 44.86 | \$ 5,374,000 | 44.86 | \$ 5,479,400 |

(1) Firefighter-Paramedic was reclassified to Firefighter.

NOTES

This page has been left for notes.

HEALTH AND SOCIAL SERVICES

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

HEALTH AND SOCIAL SERVICES

COMPARATIVES

MENTAL HEALTH DIVISION

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Support to General Fund | \$ 8,800 | - | - | - | - |
| FUNDING SOURCES: | | | | | |
| Bad Debt Recovery | 6,400 | - | - | - | - |
| Fund Balance From | 2,400 | - | - | - | - |
| Total Funding Sources | \$ 8,800 | - | - | - | - |
| FUND BALANCE | \$ - | - | - | - | - |

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).

The fund was closed in FY09.

LANDS AND RESOURCE MANAGEMENT

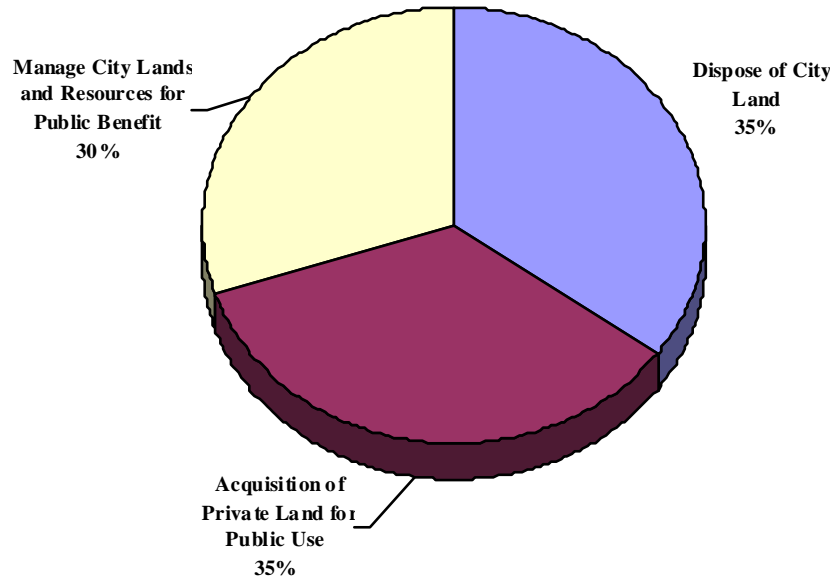
MISSION STATEMENT

To develop and manage City land consistent with public policy.

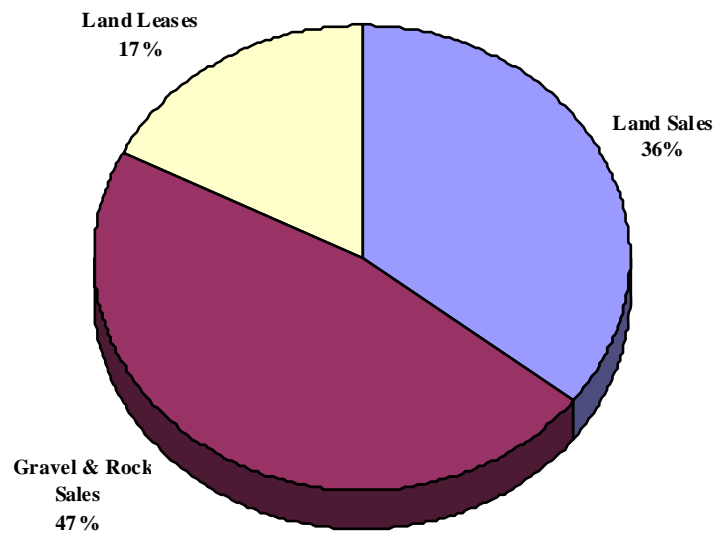
FY11 ADOPTED BUDGET

\$1,479,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 389,100 | 430,300 | 393,300 | 422,100 | 455,400 |
| Commodities and Services | 528,500 | 480,800 | 399,400 | 531,900 | 517,200 |
| Capital Outlay | 1,400 | 30,000 | - | 25,000 | - |
| Support to Capital Projects | 550,000 | 475,000 | 475,000 | 500,000 | 500,000 |
| Total Expenditures | 1,469,000 | 1,416,100 | 1,267,700 | 1,479,000 | 1,472,600 |
| FUNDING SOURCES: | | | | | |
| User Fees | 3,900 | - | 400 | - | - |
| State Shared Revenues | 27,300 | - | - | - | - |
| Land Sales | 574,100 | 366,900 | 431,800 | 300,600 | 303,300 |
| Gravel & Rock Sales | 382,400 | 300,500 | 481,000 | 399,000 | 263,500 |
| Land Leases | 85,800 | 155,000 | 147,000 | 147,000 | 147,000 |
| Support from Capital Project | 12,600 | - | - | - | - |
| Loan Program (To) From* | (160,687) | (155,500) | (188,800) | (186,600) | (183,300) |
| Fund Balance (To) From | 543,587 | 749,200 | 396,300 | 819,000 | 942,100 |
| Total Funding Sources | \$ 1,469,000 | 1,416,100 | 1,267,700 | 1,479,000 | 1,472,600 |
| STAFFING | 2.50 | 3.00 | 3.00 | 3.00 | 3.00 |
| FUND BALANCE RESERVE* | \$ 278,100 | 433,600 | 466,900 | 653,500 | 836,800 |
| AVAILABLE FUND BALANCE | \$ 3,007,300 | 2,258,100 | 2,611,000 | 1,792,000 | 849,900 |

*Fund Balance Reserve is a requirement of the Revolving Loan Program for quiet floatplane engines.

BUDGET HIGHLIGHT

The Lands & Resource Management FY11 Adopted Budget increased \$62,900 (4.4%) over the FY10 Amended Budget. The FY12 Approved Budget decreased \$6,400 (0.4%) from the FY12 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services decreased \$8,200 (0.2%), net of wage and health care cost increases, due to a reduction in the amount of time charged by Engineering staff to Lands for the management of gravel pits and rock quarries.
- Commodities and Services increased \$51,100 (10.6%) due to an increase of \$28,200 in the full cost allocation, and due to the purchase and installation of a new scale at Stabler Point quarry.
- Support to Capital Projects increased \$25,000 (5.3%) due to funds needed for the future development of municipal subdivisions.

FY12

- Personnel Services increased \$33,300 (7.9%) due to health care cost increases as well as Engineering staff resuming charging time for pit and quarry management.
- Commodities and Services decreased \$14,700 (2.8%) due to a decrease in pit & quarry maintenance.
- Capital Outlay decreased \$25,000 due to the reduction of planned asset purchases.

LANDS AND RESOURCE MANAGEMENT

Core Services

Support and Facilitate the Activity of the Lands Committee

Services Provided to: Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Post packets and agendas at least 2 days prior to meeting | 95% | 100% | 100% | 100% | 100% |

Respond to Citizen Concerns and Issues in a Timely Manner

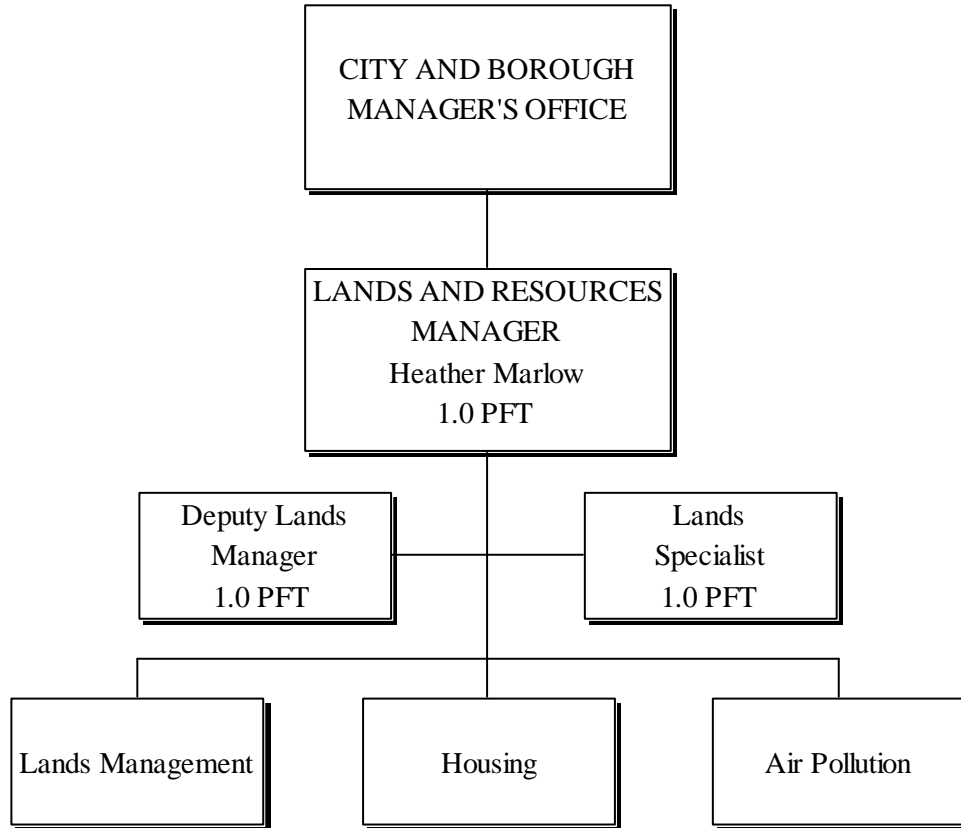
Services Provided to: Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Acknowledge inquiries from phone, office and email within 2 business days | 90% | 95% | 100% | 100% | 100% |
| Respond to written correspondence within 10 business days | 95% | 95% | 98% | 100% | 200% |

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

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management
Planning

Land Trades, Land Sales

Property Use Permits
Leases and Easements

Gravel and Rock Extraction

Mining Unit Activities

CBJ Building Leases

Staff Liaison, Assembly
Lands Committee

Public Housing
Information

Multi-Family Housing
Loan Program

Staff Liaison Assembly
Advisory Committee

Grants and Loans to
Non-Profits

Daily Monitoring

Open Burning

Public Education

**Split with Emergency Services

LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Lands and Resources Manager (1) | 1.00 | \$ 95,600 | 1.00 | \$ 94,100 | 1.00 | \$ 96,200 |
| Deputy Land Manager | 1.00 | 85,000 | 1.00 | 86,200 | 1.00 | 86,200 |
| Land Specialist (2) | 0.50 | 26,800 | 1.00 | 49,900 | 1.00 | 51,600 |
| Work Force | - | 120,500 | - | 70,700 | - | 94,400 |
| Benefits | - | 102,400 | - | 121,200 | - | 127,000 |
| Total before amendment | 2.50 | 430,300 | 3.00 | 422,100 | 3.00 | 455,400 |
| Amendment | | | | | | |
| Land Specialist (2) | 0.50 | - | - | - | - | - |
| Total Budget | 3.00 | \$ 430,300 | 3.00 | \$ 422,100 | 3.00 | \$ 455,400 |

(1) In FY10 position changed from 8 hour day to 7.5 hour day.

(2) A 1.0 FTE Administrative Assistant position had been shared between Emergency Management Services and Lands & Resources. During FY10, it was determined that both divisions needed additional support staff with duties more specific for each division. The Land Specialist position was created in FY10 to fill this need.

NOTES

This page has been left for notes.

LAW

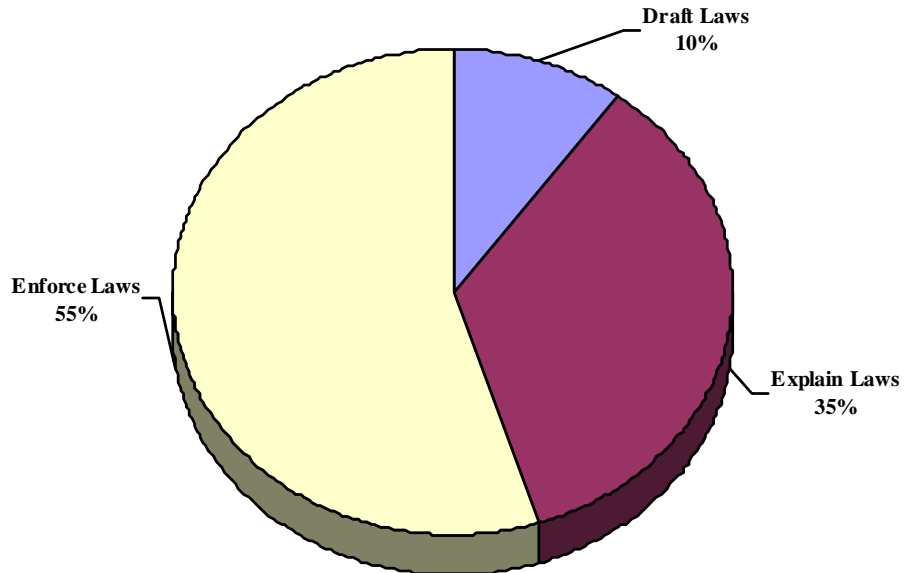
MISSION STATEMENT

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

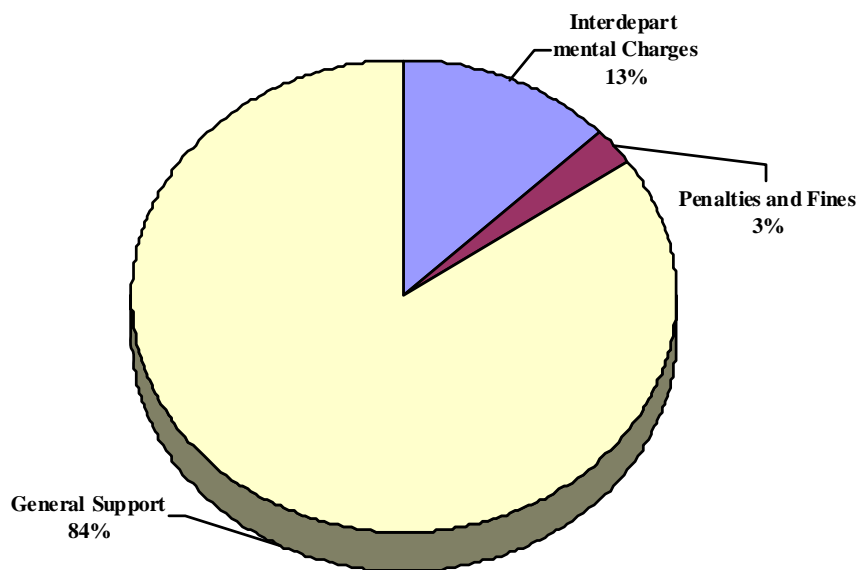
FY11 ADOPTED BUDGET

\$1,957,500

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,179,100 | 1,166,400 | 1,149,000 | 1,184,700 | 1,211,200 |
| Commodities and Services | 490,800 | 778,800 | 671,400 | 772,800 | 773,300 |
| Total Expenditures | 1,669,900 | 1,945,200 | 1,820,400 | 1,957,500 | 1,984,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 218,000 | 218,000 | 218,000 | 248,000 | 248,000 |
| Penalties and Fines | - | - | 59,000 | 50,000 | 50,000 |
| State Shared Revenue | 93,900 | - | - | - | - |
| Support from General Fund | 1,358,000 | 1,727,200 | 1,543,400 | 1,659,500 | 1,686,500 |
| Total Funding Sources | \$ 1,669,900 | 1,945,200 | 1,820,400 | 1,957,500 | 1,984,500 |
| STAFFING: | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 |
| FUND BALANCE: | N/A | N/A | N/A | N/A | N/A |

BUDGET HIGHLIGHT

The Law Department FY11 Adopted Budget represents an increase of \$12,300 (0.6%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$27,000 (1.4%) over the FY11 Adopted Budget.

There are no significant budgetary changes.

LAW

CORE SERVICES

Draft Laws

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

Services Provided to: CBJ departments; Assembly

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average number of drafts required | 3 | 3 | 3 | 3 | 3 |
| Average number of days between request and final draft (routine matters) | 10 days | 10 days | 10 days | 10 days | 10 days |
| Average number of days between analytical memo and final draft (complex matters) | 2 months | 2 months | 2 months | 2 months | 2 months |

Explain Laws – Preventative v. Remedial

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

Services Provided to: CBJ departments; Assembly

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percentage of client departments for which assigned lawyer attends at least one staff conference during year | 10% | 10% | 10% | 10% | 10% |
| Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year | 50% | 50% | 50% | 50% | 50% |
| Percentage of memoranda unrelated to any existing dispute | 30% | 30% | 30% | 30% | 30% |

Enforce Laws

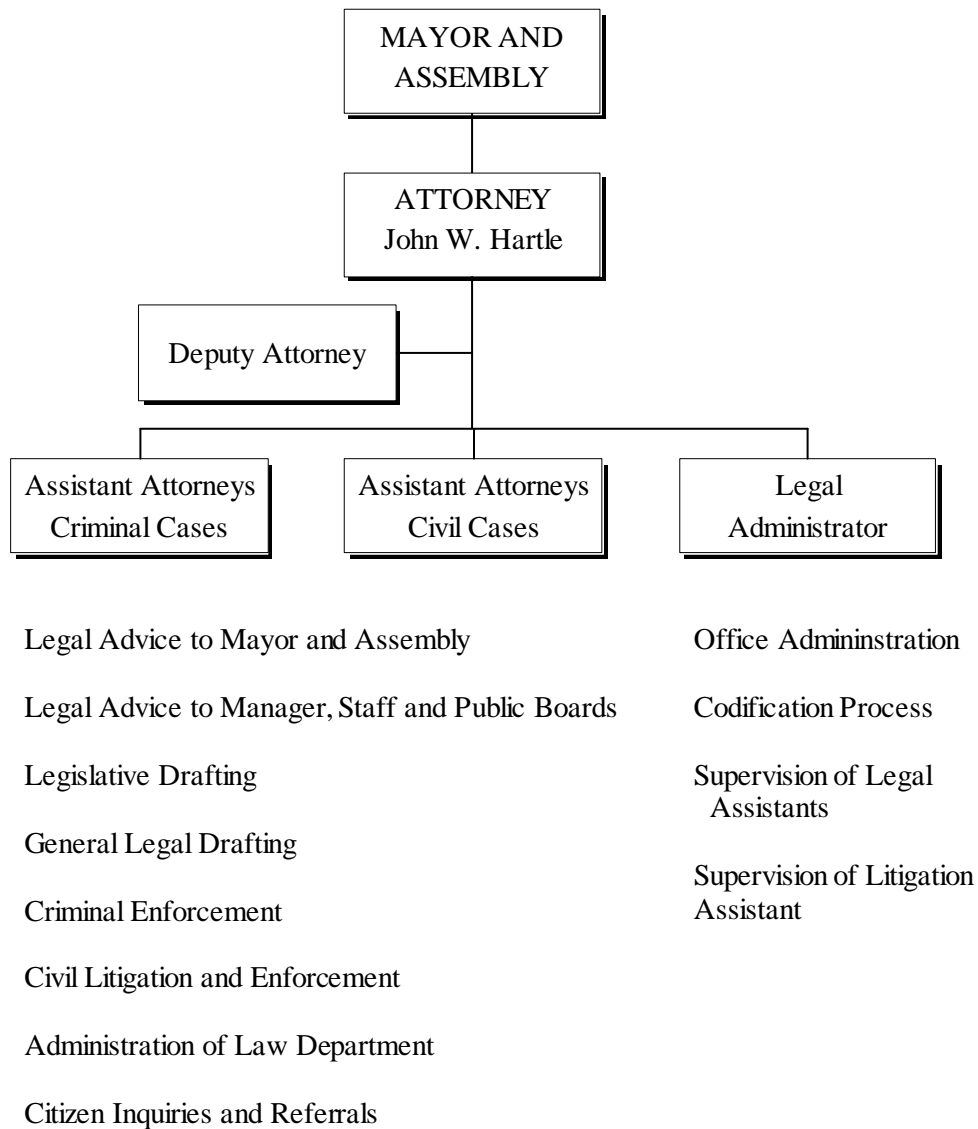
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ departments, Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Percentage of cases in which lawyer accepts or declines case within two weeks | 90% | 90% | 90% | 90% | 90% |
| Percentage of cases in which lawyer files petition to revoke probation within one week | 90% | 90% | 90% | 90% | 90% |
| Percentage of cases in which collection is recovered for at least 75% of judgment | 60% | 60% | 60% | 60% | 60% |

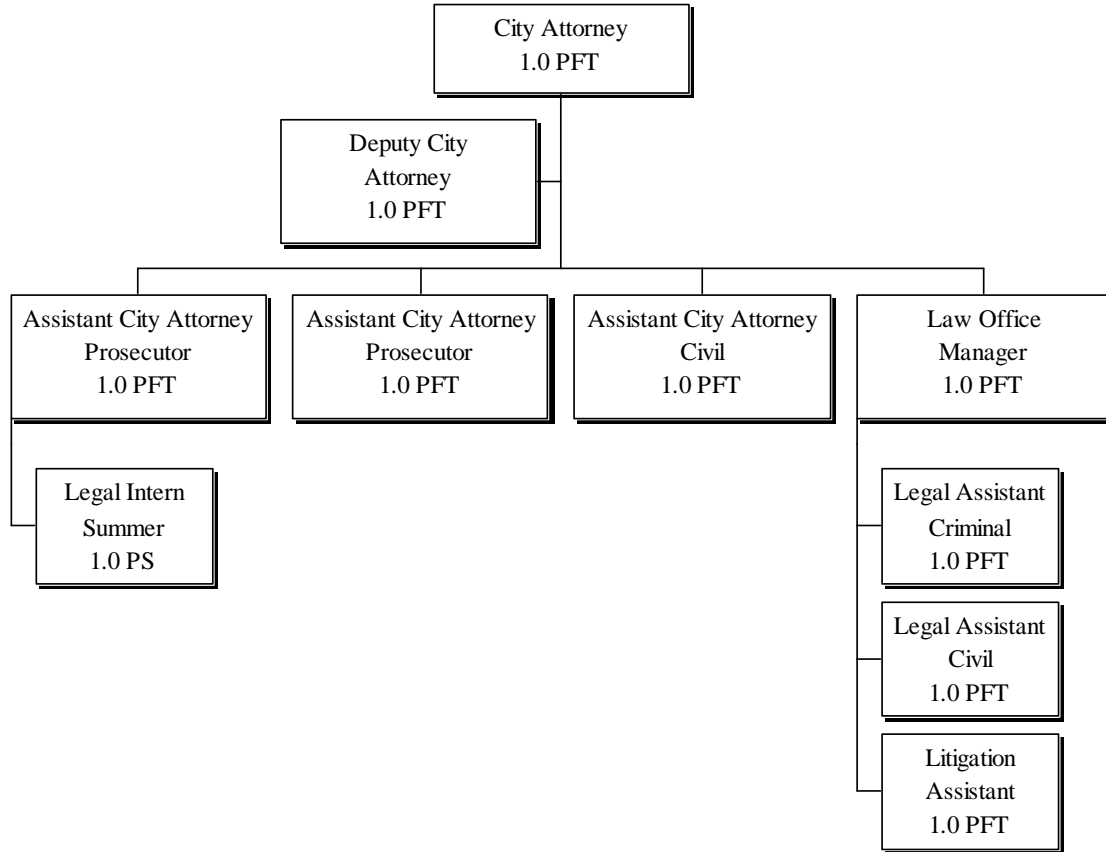
LAW

FUNCTIONAL ORGANIZATION CHART



LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| City and Borough Attorney | 1.00 | \$ 125,600 | 1.00 | \$ 131,400 | 1.00 | \$ 131,400 |
| Deputy City Attorney | 1.00 | 117,500 | 1.00 | 119,600 | 1.00 | 119,600 |
| Assistant Attorneys | 3.00 | 321,600 | 3.00 | 308,800 | 3.00 | 315,500 |
| Office Manager | 1.00 | 60,000 | 1.00 | 68,000 | 1.00 | 69,300 |
| Litigation Assistant II | 1.00 | 61,000 | 1.00 | 62,300 | 1.00 | 63,300 |
| Legal Secretary I | 2.00 | 84,300 | 2.00 | 92,800 | 2.00 | 93,800 |
| Intern | 0.40 | 16,600 | 0.40 | 17,000 | 0.40 | 17,000 |
| Overtime | - | 7,500 | - | 1,700 | - | 1,700 |
| Benefits | - | 384,000 | - | 395,000 | - | 411,800 |
| Vacancy Factor | - | (11,700) | - | (11,900) | - | (12,200) |
| Total Budget | 9.40 | \$ 1,166,400 | 9.40 | \$ 1,184,700 | 9.40 | \$ 1,211,200 |

LIBRARIES

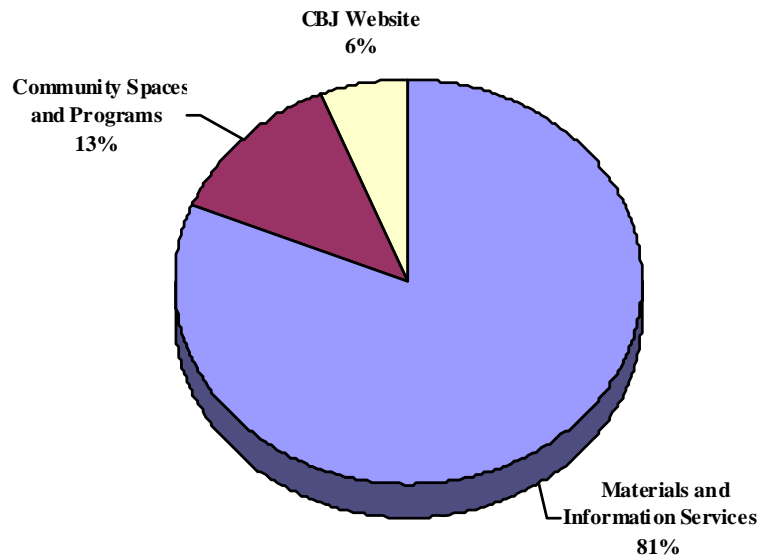
MISSION STATEMENT

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

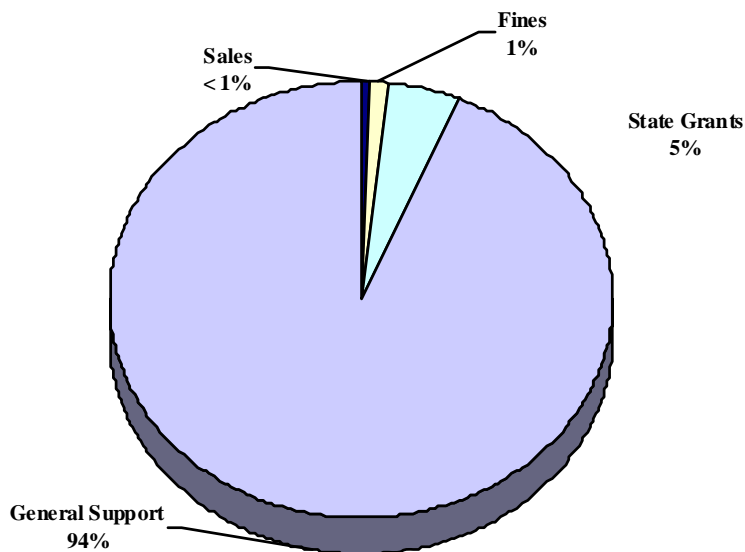
FY11 ADOPTED BUDGET

\$2,386,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|------------------------------|---------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,707,100 | 1,693,500 | 1,563,600 | 1,720,200 | 1,763,000 |
| Commodities and Services | 610,400 | 697,600 | 633,100 | 666,000 | 677,600 |
| Total Expenditures | 2,317,500 | 2,391,100 | 2,196,700 | 2,386,200 | 2,440,600 |
| FUNDING SOURCES: | | | | | |
| Sales | 11,400 | 10,200 | 11,700 | 10,200 | 10,200 |
| Fines | 28,600 | 28,000 | 28,000 | 28,000 | 28,000 |
| State Shared Revenue | 126,800 | - | - | - | - |
| State Grants | 110,300 | 113,200 | 117,200 | 112,900 | 115,500 |
| Support from General Fund | 2,040,400 | 2,239,700 | 2,039,800 | 2,235,100 | 2,286,900 |
| Total Funding Sources | \$ 2,317,500 | 2,391,100 | 2,196,700 | 2,386,200 | 2,440,600 |
| STAFFING | 21.72 | 21.72 | 21.72 | 21.72 | 21.72 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Library's FY11 Adopted Budget represents an decrease of \$4,900 (0.2%) from the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$54,400 (2.3%) over the FY11 Adopted Budget.

The significant budgetary changes are:

FY11

- Personnel Services increased \$26,700 (1.6%) due to wage and health care cost increases net of a staffing decrease.
- Commodities and services decreased \$31,600 (4.5%) due to implementation of budget reduction measures. The expenditures reflecting decreases include books, periodicals, dues and subscriptions, office supplies, minor equipment and furniture.

FY12

- Personnel Services increased \$42,800 (2.5%) due to health care cost increases.
- Commodities and services increased \$11,600 (1.7%), net of budget reduction measures, due to an annual increase in rent for the Valley Library, and due to the increase in rates for the online integrated library system and cataloging.

LIBRARIES

CORE SERVICES

Materials and Information Services

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

Services Provided to: Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Registered library users as a percent of population. | 93% | 87% | 87% | 87% | 87% |
| Active borrowers as a percent of population. (Borrowed something in past year). | 33% | 37% | 38% | 34% | 34% |
| 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) | 21 | 22 | 22 | 21 | 21 |
| Information assistance to library users per capita of Juneau population. (reference assistance, interlibrary loans processed, holds filled, “virtual” reference transactions) | 1.74 | 1.31 | 1.32 | 1.32 | 1.32 |
| Online use of library-provided information resources, both in the library and remotely, as a percentage of print circulation. | 213% | 213% | 200% | 200% | 200% |

Community Programs and Spaces

Service Role: The library supports lifelong learning and the exploration of ideas by providing programs that encourage a love of reading and that enhance leisure reading, viewing and listening.

Includes: Programs for children, youth, and adults that encourage reading and lifelong learning; reader’s advisory services; group visits; sponsored author visits.

Services Provided to: Public

Goal: *Preschool children and their parents participate in programs and use materials that help prepare children to enter school ready to learn to read, write, and listen. Students of all ages participate in programs and use materials that encourage independent reading and learning.*

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Participation in library programs for preschool and school age children and their parents as a percentage of Juneau population. | 35% | 35% | 35% | 35% | 35% |
| Participation of children and youth of all ages in library programs as a percentage of all program attendees. | 78% | 84% | 86% | 80% | 80% |
| Use of library materials for children as a percentage of total circulation. | 34% | 34% | 34% | 34% | 34% |

LIBRARIES

CORE SERVICES - CONTINUED

Service Role: The library supports an informed community by offering public spaces where people can interact and exchange ideas and by offering information spaces for free access to online resources.

Includes: Facilities for community activities; spaces for reading and study; meeting rooms; Internet and wireless Internet access; typing, word processing, copying, and printing facilities.

Goal: *People use the library as a welcoming physical place to meet and interact with others or to sit quietly and read.*

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Projected | FY11 Projected | FY12 Projected |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|
| Percent Juneau population attending meetings or attending author events, book discussions, film groups and cultural programs in library spaces | 80% | 86% | 80% | 80% | 80% |
| Yearly library visits per capita of Juneau population | 14 | 12 | 12 | 12 | 12 |
| Visits to the library per open service hour. | 51 | 44 | 46 | 40 | 40 |

Goal: *People access the Internet at the library to take advantage of the growing number of library resources, commercial information sources, and government services that are available only online. People use word processing and other technologies in the library that allow them to participate in the digital world.*

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Projected | FY11 Projected | FY12 Projected |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|
| Use of public internet, wireless internet, and library computers and equipment per capita. | 4.3 | 4.4 | 4.4 | 4 | 4 |
| Use of computer and Internet services per open hour. | 16.5 | 17 | 17 | 17 | 17 |

LIBRARIES

CORE SERVICES - CONTINUED

CBJ Website

Service Role: The library supports an informed community by offering access to information about CBJ government services.

Includes: CBJ website design and maintenance

Services Provided to: CBJ departments and the public

Goal: People access City and Borough of Juneau information and services through the Capital City Homepage.

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Projected | FY11 Projected | FY12 Projected |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|
| | 21% | 245% | 30% | | |
| % change in GigaBytes transferred* | [364.82GB] | [1257.76GB] | [1758GB] | 30% | 30% |
| % change in successful server requests ("hits")* | 5% | -1.7% | 5% | | |
| | [35,940,000] | [35,295,010] | [39,624,000] | 5% | 5% |
| % change in distinct files served** <i>Change in page views measured beginning FY09 due to change in weblog analysis software</i> | 30% | 230% | | | |
| | [306,500] | [7,417,808] | 30% | 30% | 30% |
| % change in documents downloaded from the site in PDF format*** | 25% | 38% | 71% | | |
| | [3,506,000] | [4,840,741] | [8,214,000] | 40% | 40% |
| Access to PDF's as portion of total web activity ("hits"). | 18% | 14% | 21% | 20% | 20% |

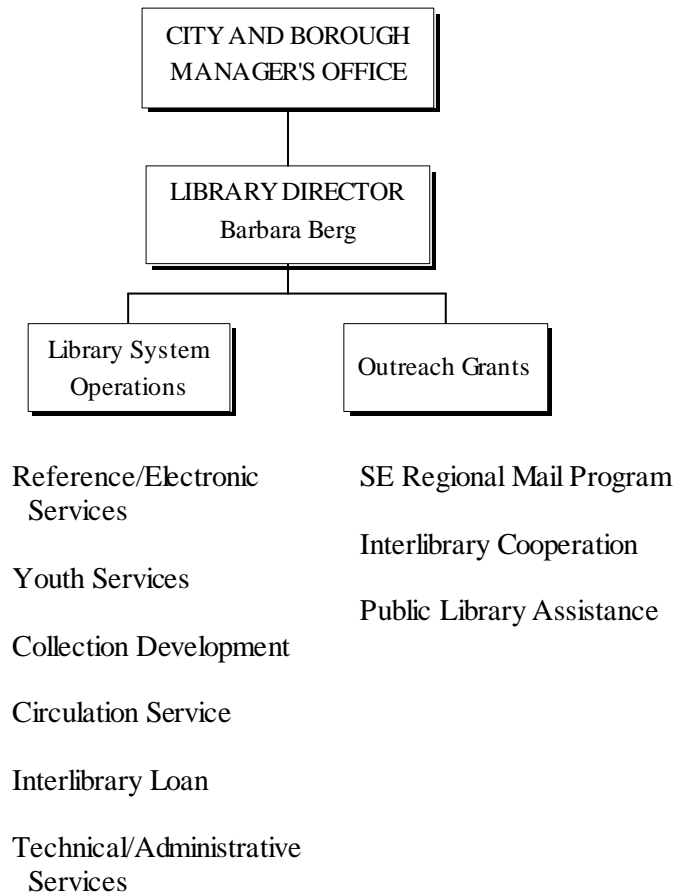
*Hits and GigaBytes transferred are measures of the volume of traffic through the website. Hits by themselves are an unreliable measure, because opening one page may generate many "hits" due to multiple related files that are also opened.

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

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

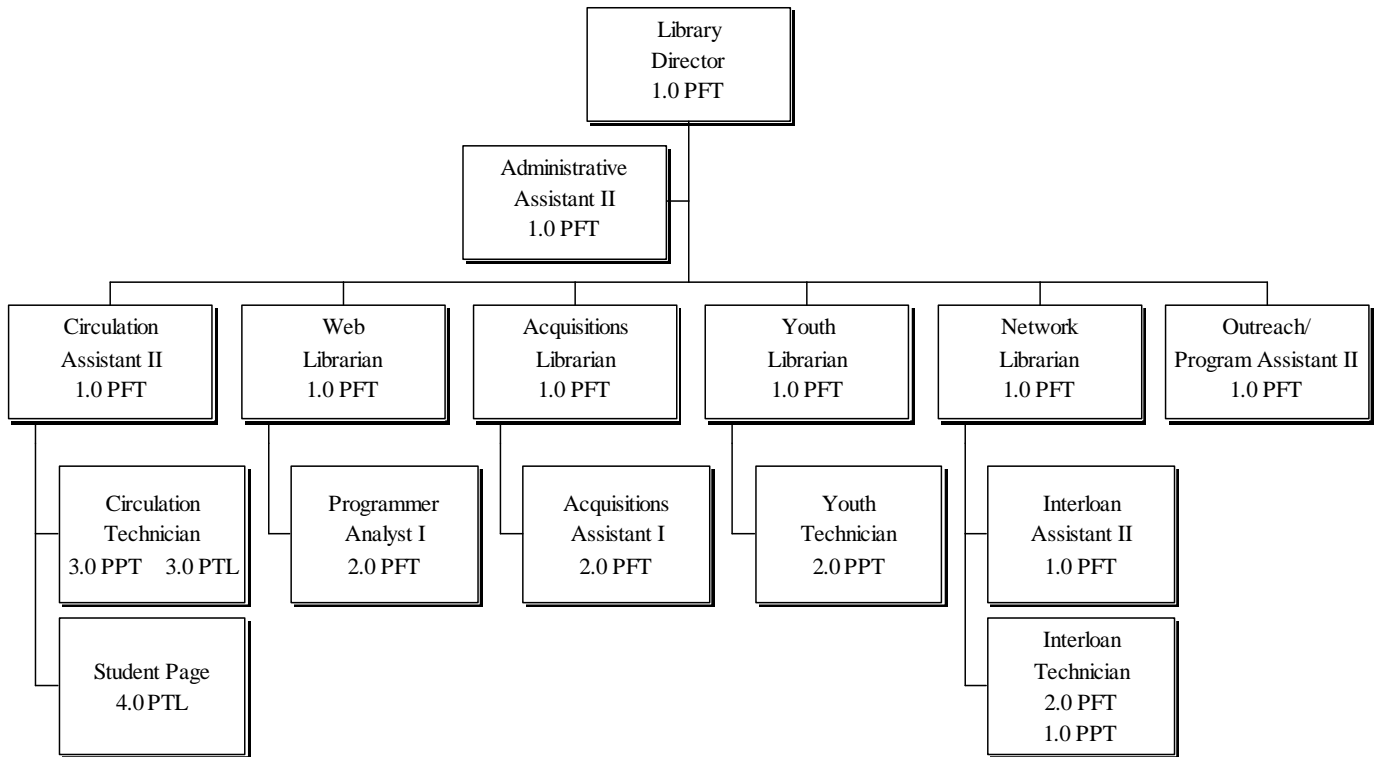
LIBRARIES

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Grants: | | | | | | |
| Assistant Library Technician | 1.33 | \$ 51,900 | 1.33 | \$ 52,100 | 1.33 | \$ 52,500 |
| Benefits | - | 39,100 | - | 37,100 | - | 39,200 |
| Total | 1.33 | 91,000 | 1.33 | 89,200 | 1.33 | 91,700 |
| Operations: | | | | | | |
| Library Director | 1.00 | 101,500 | 1.00 | 104,800 | 1.00 | 105,300 |
| Librarian | 4.00 | 256,300 | 4.00 | 260,800 | 4.00 | 261,600 |
| Library Assistant II | 3.00 | 154,500 | 3.00 | 159,100 | 3.00 | 162,500 |
| Library Assistant I (1) | 1.00 | 50,400 | 2.00 | 96,200 | 2.00 | 97,700 |
| DP Programmer/Analyst | 2.00 | 132,500 | 2.00 | 135,800 | 2.00 | 137,500 |
| Administrative Assistant II | 1.00 | 46,200 | 1.00 | 47,200 | 1.00 | 47,900 |
| Assistant Library Technician (1) | 7.35 | 282,900 | 6.35 | 234,400 | 6.35 | 238,000 |
| Clerical Aid | 1.04 | 20,500 | 1.04 | 22,600 | 1.04 | 20,600 |
| Shift Differential | - | 2,900 | - | 2,900 | - | 2,900 |
| Benefits | - | 571,600 | - | 613,800 | - | 645,000 |
| Vacancy Factor | - | (17,000) | - | (17,300) | - | (17,700) |
| Total | 20.39 | 1,602,300 | 20.39 | 1,660,300 | 20.39 | 1,701,300 |
| Total before specified vacancy | 21.72 | 1,693,300 | 21.72 | 1,749,500 | 21.72 | 1,793,000 |
| Specified vacancy (2) | | | | | | |
| Assistant Library Technician | - | - | - | (16,400) | - | (16,400) |
| Benefits | - | - | - | (12,900) | - | (13,600) |
| Total after specified vacancy | 21.72 | \$ 1,693,300 | 21.72 | \$ 1,720,200 | 21.72 | \$ 1,763,000 |

(1) Assistant Library Technician position was reclassified to Library Assistant I position.

(2) As part of the budget reduction measures, an 0.50 FTE, Assistant Library Technician position, is being held vacant for FY11 and FY12.

PARKS AND RECREATION

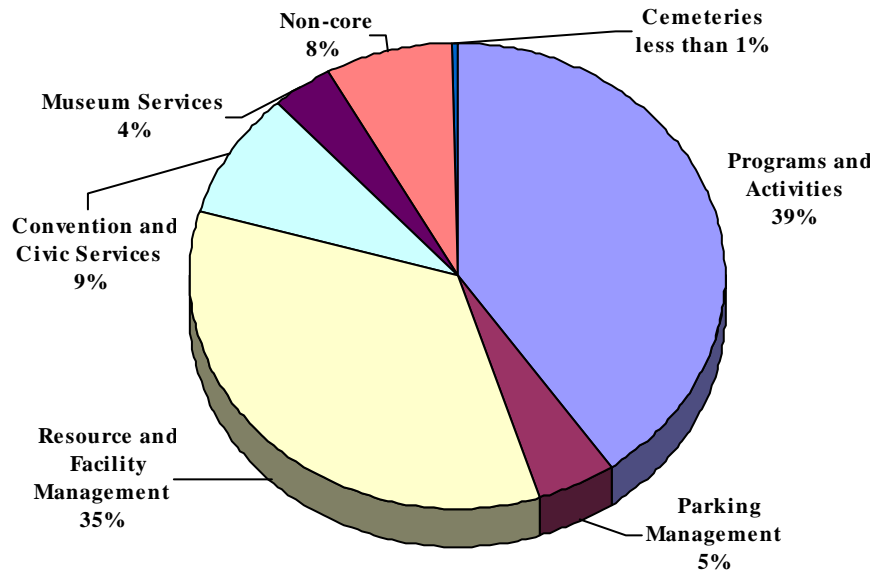
MISSION STATEMENT

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

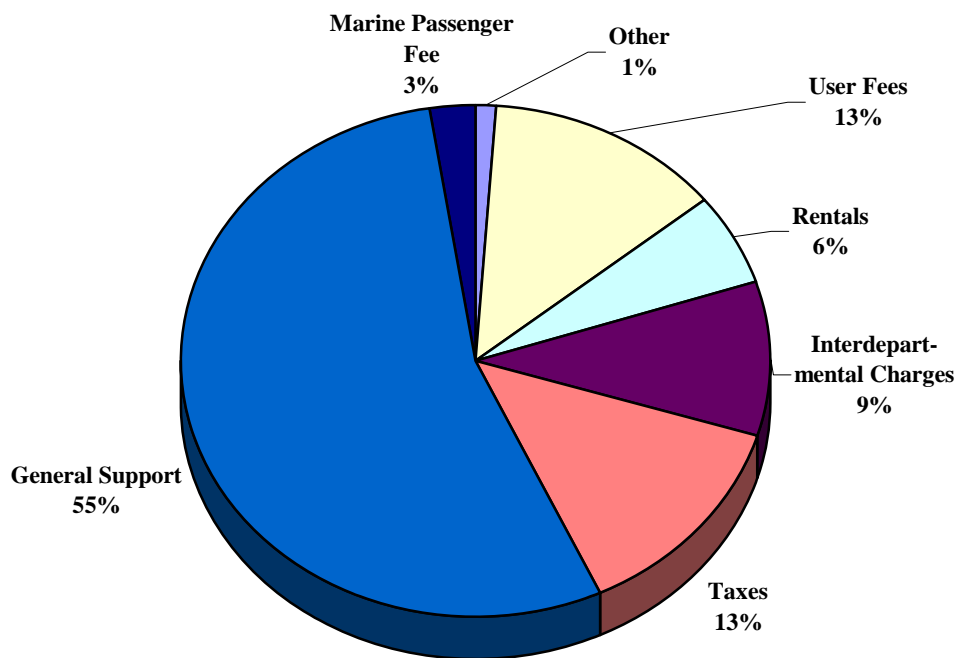
FY11 ADOPTED BUDGET

\$11,690,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

| | | FY10 | | FY11 | FY12 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 5,505,100 | 5,849,500 | 5,536,500 | 6,350,500 | 6,884,100 |
| Commodities and Services | 3,329,100 | 3,140,100 | 3,097,200 | 3,791,800 | 3,916,800 |
| Capital Outlay | 18,400 | 17,800 | 19,800 | 19,800 | 19,800 |
| Return Marine Passenger Fee Proceeds (1) | - | 10,200 | 10,200 | - | - |
| Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council: | | | | | |
| Hotel Tax Funding | 772,400 | 791,900 | 791,900 | 680,200 | 698,800 |
| Marine Passenger Fee Funding | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Youth Activities Grant Program | 543,000 | 550,000 | 558,100 | 550,000 | 550,000 |
| Interdepartmental Charges | 68,100 | 68,100 | 68,100 | 72,400 | 72,400 |
| Support to General Fund | 10,900 | - | - | - | - |
| Total Expenditures | 10,465,000 | 10,666,100 | 10,320,300 | 11,690,000 | 12,367,200 |
| FUNDING SOURCES: | | | | | |
| User Fees | 942,800 | 992,500 | 926,500 | 1,494,400 | 1,933,700 |
| Rentals | 625,400 | 609,400 | 643,200 | 674,200 | 699,500 |
| Sales | 85,200 | 75,300 | 78,000 | 77,000 | 77,000 |
| State Shared Revenue | 379,600 | - | - | - | - |
| State Grants | 23,000 | 25,600 | 19,700 | 10,000 | 10,000 |
| Ordinance Violations | 19,100 | 10,900 | 13,300 | 23,400 | 23,400 |
| Other Revenues | (35,300) | 71,500 | 83,800 | 95,000 | 100,800 |
| Interdepartmental Charges | 1,028,600 | 906,700 | 907,500 | 1,242,500 | 1,268,300 |
| Support from: | | | | | |
| Sales Tax | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| Hotel Tax-Centennial Hall | 362,600 | 377,200 | 377,200 | 320,000 | 300,000 |
| Hotel Tax-JCVB | 772,400 | 791,900 | 791,900 | 680,200 | 698,800 |
| General Fund | 3,007,000 | 2,941,800 | 2,899,500 | 3,198,600 | 3,310,400 |
| Roaded Service Area | 2,334,900 | 2,902,700 | 2,698,900 | 3,063,200 | 3,120,400 |
| Jensen-Olson Arboretum | 10,900 | - | - | - | - |
| Marine Passenger Fee | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| Marine Passenger Fee-JCVB | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Fund Balance (To) From: | | | | | |
| Downtown Parking | 1,700 | 31,500 | (400) | 19,600 | 1,300 |
| Visitor Services | 94,200 | 138,800 | 89,100 | 34,200 | 71,700 |
| Jensen-Olson Arboretum | (20,100) | (63,200) | (61,400) | (82,600) | (88,400) |
| Total Funding Sources | \$ 10,465,000 | 10,666,100 | 10,320,300 | 11,690,000 | 12,367,200 |
| STAFFING | 81.43 | 83.43 | 83.43 | 99.77 | 99.77 |

PARKS AND RECREATION

| | | FY10 | | FY11 | FY12 |
|------------------------|-----------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| Jensen-Olson Arboretum | \$ 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 |
| FUND BALANCES: | | | | | |
| Downtown Parking | \$ 52,700 | 21,200 | 53,100 | 33,500 | 32,200 |
| Visitor Services | \$ 240,100 | 101,300 | 151,000 | 116,800 | 45,100 |
| Jensen-Olson Arboretum | \$ (150,700) | (87,500) | (89,300) | (6,700) | 81,700 |

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 Actuals | FY10 | | FY11 | FY12 |
|---------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,741,600 | 3,023,100 | 2,756,700 | 3,432,100 | 3,850,400 |
| Commodities and Services | 857,500 | 972,800 | 981,400 | 1,144,200 | 1,222,700 |
| Capital Outlay | 18,400 | 17,800 | 19,800 | 19,800 | 19,800 |
| Youth Activities Grant Program: | | | | | |
| Community | 343,000 | 350,000 | 358,100 | 350,000 | 350,000 |
| School District | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Expenditures | 4,160,500 | 4,563,700 | 4,316,000 | 5,146,100 | 5,642,900 |
| FUNDING SOURCES: | | | | | |
| User Fees | 639,200 | 717,000 | 627,800 | 1,072,900 | 1,487,200 |
| Rentals | 334,400 | 305,400 | 338,700 | 358,100 | 383,400 |
| Sales | 16,800 | 11,300 | 14,000 | 13,000 | 13,000 |
| Ordinance Violations | 3,400 | 2,000 | 1,500 | 2,000 | 2,000 |
| Other Revenue | 38,500 | 19,200 | 33,300 | 23,300 | 23,300 |
| Interdepartmental Charge | 46,100 | 46,100 | 46,100 | 53,600 | 53,600 |
| State Shared Revenue | 182,500 | - | - | - | - |
| State Grants | 14,700 | 10,000 | 5,700 | 10,000 | 10,000 |
| Support From: | | | | | |
| Sales Tax | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| Roaded Service Area | 2,334,900 | 2,902,700 | 2,698,900 | 3,063,200 | 3,120,400 |
| Total Funding Sources | \$ 4,160,500 | 4,563,700 | 4,316,000 | 5,146,100 | 5,642,900 |

| | | | | | |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| STAFFING | 45.79 | 46.79 | 46.79 | 63.10 | 63.10 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|-------------------|------------------|------------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,070,000 | 1,013,400 | 1,033,700 | 1,130,500 | 1,204,600 |
| Janitorial Services | 411,000 | 420,700 | 430,000 | 505,300 | 502,900 |
| Commodities and Services | 742,500 | 648,300 | 618,700 | 759,500 | 785,200 |
| Total Expenditures | 2,223,500 | 2,082,400 | 2,082,400 | 2,395,300 | 2,492,700 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 930,800 | 808,900 | 809,700 | 1,017,200 | 1,028,800 |
| State Shared Revenue | 82,400 | - | - | - | - |
| Support from: | | | | | |
| Marine Passenger Fee | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| General Fund | 1,145,300 | 1,208,500 | 1,207,700 | 1,313,100 | 1,398,900 |
| Total Funding Sources | \$ 2,223,500 | 2,082,400 | 2,082,400 | 2,395,300 | 2,492,700 |
| STAFFING | 10.75 | 11.75 | 11.75 | 11.75 | 11.75 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|-------------------|------------------|------------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,189,600 | 1,296,200 | 1,274,000 | 1,244,900 | 1,269,900 |
| Commodities and Services | 641,200 | 426,200 | 402,300 | 435,900 | 436,900 |
| Total Expenditures | 1,830,800 | 1,722,400 | 1,676,300 | 1,680,800 | 1,706,800 |
| FUNDING SOURCES: | | | | | |
| User Fees | 39,900 | 52,300 | 49,300 | 52,300 | 52,300 |
| Rentals | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 |
| State Grant | 8,300 | 15,600 | 14,000 | - | - |
| Other Revenue | 5,000 | - | - | - | - |
| Interdepartmental Charges | 51,700 | 51,700 | 51,700 | 60,800 | 60,800 |
| State Shared Revenue | 82,700 | - | - | - | - |
| Support from: | | | | | |
| Jensen-Olson Arboretum | 10,900 | - | - | - | - |
| General Fund | 1,617,800 | 1,588,300 | 1,546,800 | 1,553,200 | 1,579,200 |
| Total Funding Sources | \$ 1,830,800 | 1,722,400 | 1,676,300 | 1,680,800 | 1,706,800 |
| STAFFING | 17.34 | 17.34 | 17.34 | 17.34 | 17.34 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Support to General Fund | \$ 10,900 | - | - | - | - |
| Total Expenditures | 10,900 | - | - | - | - |
| FUNDING SOURCES: | | | | | |
| House Rental | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 |
| Events/Fundraisers | - | 2,300 | - | 1,200 | 2,000 |
| Donations | 400 | - | 500 | 500 | 500 |
| Interest Income | (79,200) | 50,000 | 50,000 | 70,000 | 75,000 |
| Support from General Fund | 98,900 | - | - | - | - |
| Fund Balance (To) From | (20,100) | (63,200) | (61,400) | (82,600) | (88,400) |
| | \$ 10,900 | - | - | - | - |
| FUND BALANCE RESERVE | \$ 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 |
| AVAILABLE FUND BALANCE | \$ (150,700) | (87,500) | (89,300) | (6,700) | 81,700 |

COMPARATIVES FOR DOWNTOWN PARKING

| | | FY10 | | FY11 | FY12 |
|------------------------------|-------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 24,300 | 27,900 | 25,900 | 31,500 | 32,500 |
| Commodities and Services | 194,900 | 185,100 | 184,000 | 433,000 | 452,900 |
| Interdepartmental Charges | 68,100 | 68,100 | 68,100 | 72,400 | 72,400 |
| Total Expenditures | 287,300 | 281,100 | 278,000 | 536,900 | 557,800 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | - | - | - | 110,900 | 125,100 |
| Rentals | - | - | - | 4,100 | 4,100 |
| Parking Lease Revenue | 186,000 | 157,100 | 183,000 | 310,000 | 335,000 |
| Ordinance Violations | 14,600 | 7,500 | 10,400 | 20,000 | 20,000 |
| Support from General Fund | 85,000 | 85,000 | 85,000 | 72,300 | 72,300 |
| Fund Balance (To) From | 1,700 | 31,500 | (400) | 19,600 | 1,300 |
| Total Funding Sources | \$ 287,300 | 281,100 | 278,000 | 536,900 | 557,800 |
| STAFFING | 0.39 | 0.39 | 0.39 | 0.42 | 0.42 |
| FUND BALANCE | \$ 52,700 | 21,200 | 53,100 | 33,500 | 32,200 |

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

| | | FY10 | | FY11 | FY12 |
|---|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 479,600 | 488,900 | 446,200 | 511,500 | 526,700 |
| Commodities and Services | 482,000 | 487,000 | 480,800 | 513,900 | 516,200 |
| Return Marine Passenger Fee Proceeds (1) | - | 10,200 | 10,200 | - | - |
| Juneau Convention and Visitors Bureau (JCVB) | | | | | |
| Hotel Tax Funding | 772,400 | 791,900 | 791,900 | 680,200 | 698,800 |
| Marine Passenger Fee Funding | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Total Expenditures | <u>1,952,000</u> | <u>2,016,500</u> | <u>1,967,600</u> | <u>1,930,900</u> | <u>1,967,000</u> |
| FUNDING SOURCES: | | | | | |
| User Fees | 77,700 | 66,100 | 66,400 | 59,200 | 59,200 |
| State Shared Revenue | 32,000 | - | - | - | - |
| Sales | 68,400 | 64,000 | 64,000 | 64,000 | 64,000 |
| Rentals | 265,600 | 278,600 | 279,100 | 286,600 | 286,600 |
| Ordinance Violations | 1,100 | 1,400 | 1,400 | 1,400 | 1,400 |
| Support From: | | | | | |
| General Fund for Centennial Hall | 60,000 | 60,000 | 60,000 | 260,000 | 260,000 |
| Hotel Tax for Centennial Hall | 362,600 | 377,200 | 377,200 | 320,000 | 300,000 |
| Hotel Tax for JCVB | 772,400 | 791,900 | 791,900 | 680,200 | 698,800 |
| Marine Passenger Fee for JCVB | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Fund Balance (To) From | 94,200 | 138,800 | 89,100 | 34,200 | 71,700 |
| Total Funding Sources | <u>\$ 1,952,000</u> | <u>2,016,500</u> | <u>1,967,600</u> | <u>1,930,900</u> | <u>1,967,000</u> |
| STAFFING | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 |
| FUND BALANCE | \$ 240,100 | 101,300 | 151,000 | 116,800 | 45,100 |

(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 FY11 Adopted Budget represents an increase of \$1,023,900 (9.6%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$677,200 (5.8%) over the FY11 Adopted Budget.

The significant budgetary changes are:

FY11

- Personnel Services budgetary reduction measures include several positions to remain vacant: Park Maintenance Worker (.55 FTE), Groundskeeper Assistant (.76 FTE), and a Building Maintenance Mechanic I (.50 FTE). The Augustus Brown swimming pool eliminated all overtime by closing during holidays.
- Personnel Service increases largely consist of \$88,200 for a 1.00 FTE Building Maintenance Mechanic II position that was previously unfunded in FY10 and \$476,200 for the additional staff (17.34 FTE) for the Dimond Park Aquatic Center.
- Commodities and services increased \$651,700 (20.8%). This is largely due to the Juneau Transit Center operating costs of \$249,100 and Dimond Park Aquatic Center operating costs of \$172,900. The Building Maintenance budget increased janitorial services \$84,600. In addition, an increase in basic building operating costs is due to the new Dimond Park Aquatic Center, Transit Center and Consolidated Public Works facilities. The latter two facilities reimburse the building maintenance division for actual costs incurred; an anticipated increase in interdepartmental charges \$208,300 (25.8%).

FY12

- Personnel Services increased \$533,600 (8.4%) and Commodities and services increased \$125,000 (3.3%). Both increases largely represent the first full year of the Transit Center, Consolidated Public Works facility, and the Dimond Park Aquatic Center in addition to basic wage and benefit increases and along with inflationary cost increases.

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Ratio of revenues vs. program costs | 39/100 | 37/100 | 35/100 | 36/100 | 36/100 |
| Percentage of facility rental time (hours) rented vs. time available | 50% | 51% | 51% | 52% | 52% |
| Percentage of program/activity participants vs. program/activity openings | 25% | 26% | 25% | 26% | 26% |
| # of satisfied customers vs. # of dissatisfied customers | 20/0 | 20/0 | 20/0 | 20/0 | 20/0 |

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Parking Management

Includes: Long and Short Term Parking, Enforcement

Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|--|---------------------------------------|---------------------------------------|---|---|---|
| Ratio of revenue vs. program costs | 95/100 | 70/100 | 70/100 | 62/100 | 64/100 |
| Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available | 50% | 55% | 55% | 55% | 55% |
| Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands) | 5% | 0% | 0% | 0 | 0 |
| # of satisfied customers vs. # of dissatisfied customers | 20/0 | 20/1 | 20/2 | 20/2 | 20/2 |

Resources and Facility Management

Includes: Beautification, Maintenance, Enhancement

Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| % of unscheduled maintenance vs. % total maintenance (parks/landscape) | 10% | 10% | 10% | 10% | 10% |
| % of unscheduled maintenance vs. % total maintenance (facility maintenance) | 35% | 36% | 35% | 35% | 35% |
| % of hours facility is available vs. % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance) (parks, landscape and facility maintenance) | 100% | 100% | 100% | 100% | 100% |
| # of satisfied customers vs. # of dissatisfied customers | 20/0 | 20/0 | 20/0 | 20/0 | 20/0 |

Convention and Civic Services

Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| Percentage of rooms scheduled vs. amount available | 36% | 33% | 32% | 32% | 32% |
| # of days facility scheduled vs. # of days with no rentals | 327/38 | 321/44 | 308/57 | 308/57 | 308/57 |
| Percentage of time groups had to be turned away vs. time reserved | 2% | 2% | 2% | 2% | 2% |
| # of satisfied customers vs. # of dissatisfied customers | 20/0 | 20/0 | 30/1 | 30/1 | 30/1 |

PARKS AND RECREATION

CORE SERVICES, CONTINUED

Museum Services

Includes: Recordkeeping, Preserving Artifacts, Exhibits

Services Provided to: Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Ratio of revenue to operating costs | 86,711/93,029 93% | 44,418/108,354 41% | 56,340/109,995 51% | 49,500/111,375 44% | 417,500/114,231 365%** |
| Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections | 129% full* 1,165/2,055 | 85% full* 846/2,055 | 85% full 1,148/2,055 | 90% full 904/2,055 | 90% full 904/2,055 |
| # of volunteer hours vs. paid staff | 57% | 42% | 56% | 44% | 44% |
| # 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.

** FY12 the Museum is planning on applying for a \$400,000 NEH HVAC grant.

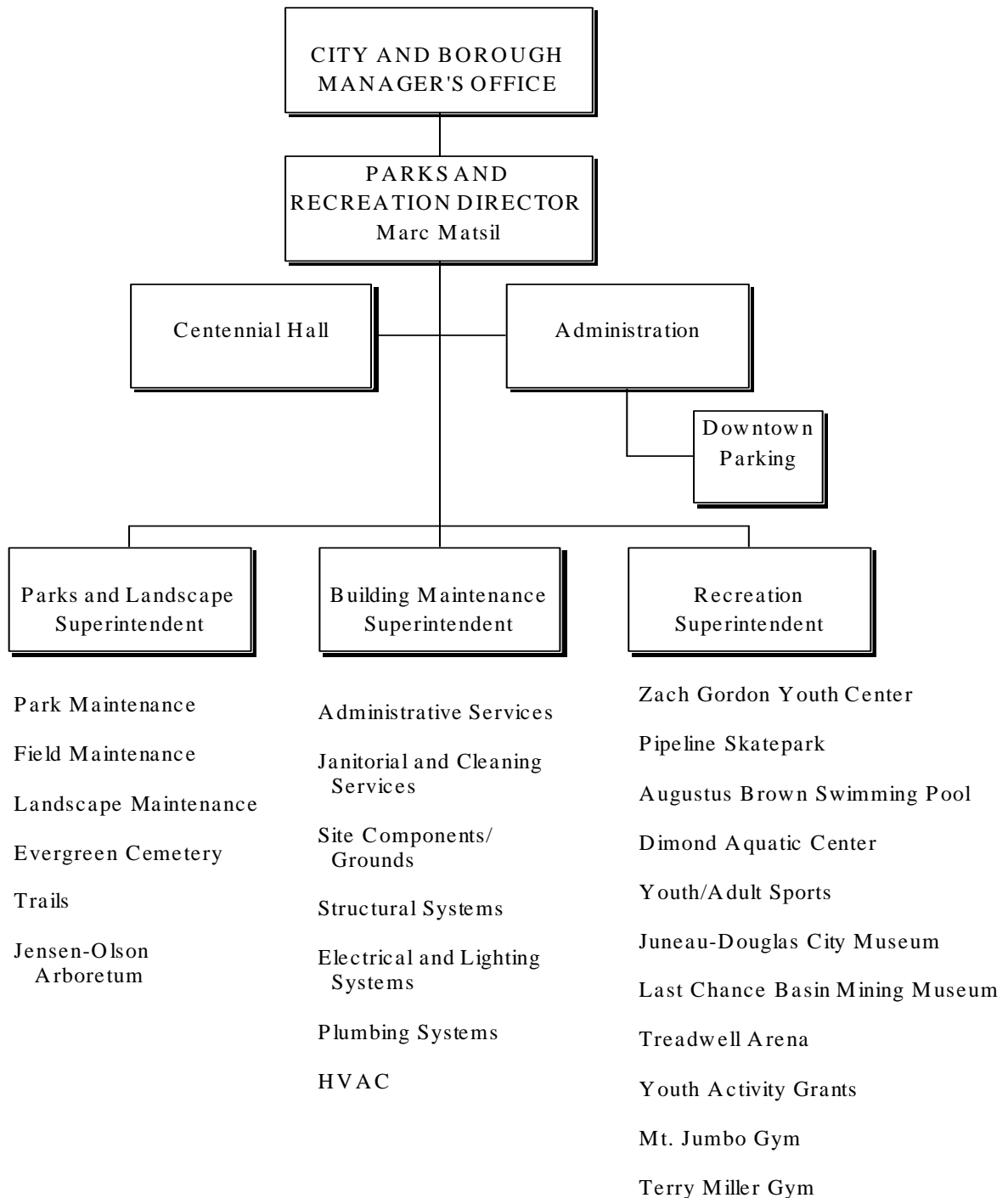
Cemeteries

Services Provided to: Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Known grave locations vs. unknown locations | 5,932/ 1,466 | 5,940/ 1,465 | 5,956/ 1,462 | 5,968/ 1,459 | 5,977/ 1,456 |
| # of inquiries vs. actual graves located | 94% | 93% | 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 | 28/2 | 30/0 | 44/2 | 48/2 |

PARKS AND RECREATION

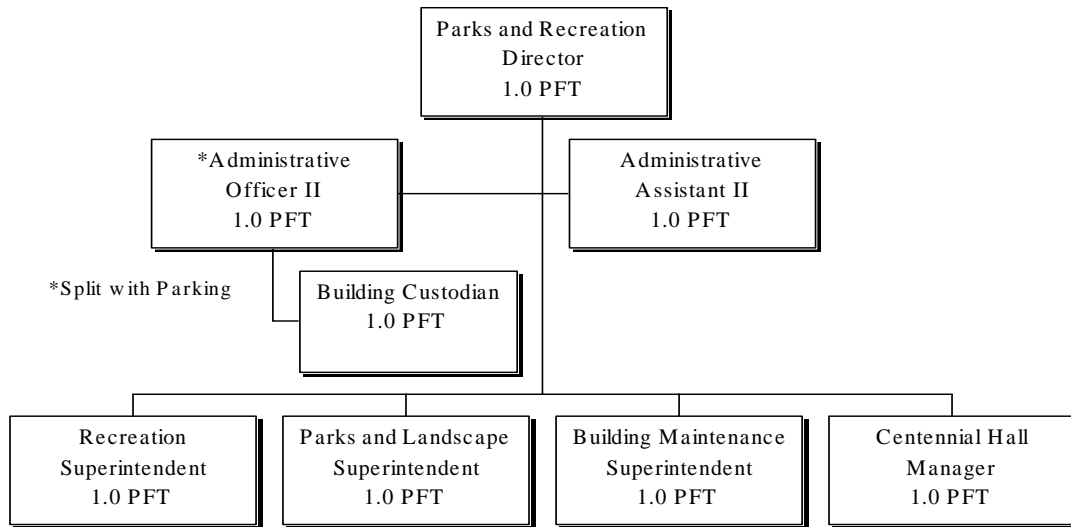
FUNCTIONAL ORGANIZATION CHART



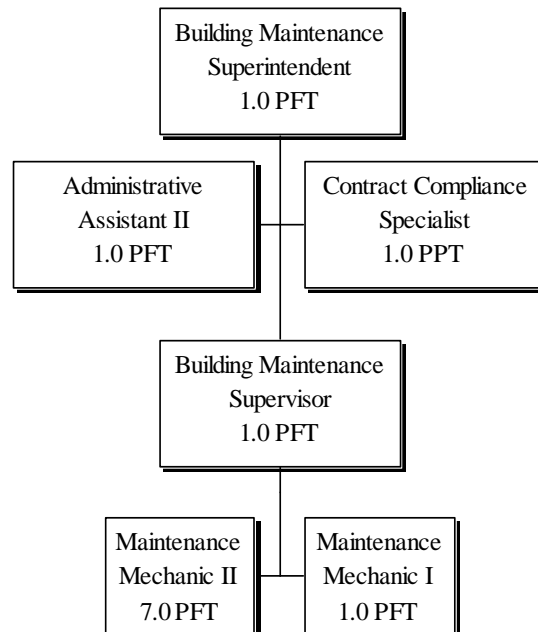
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



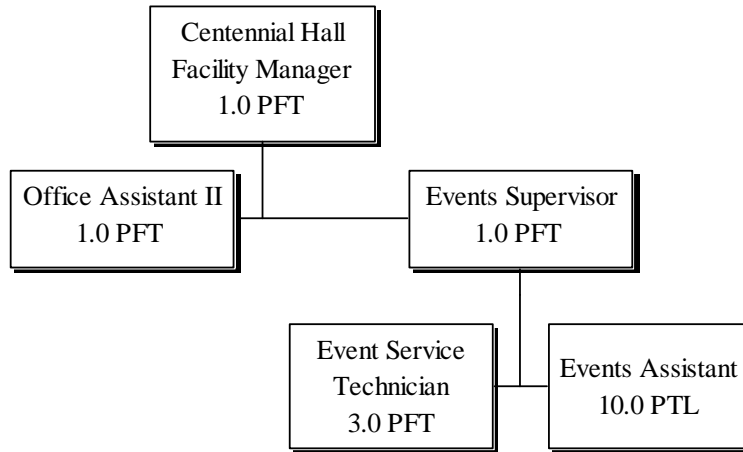
BUILDING MAINTENANCE DIVISION



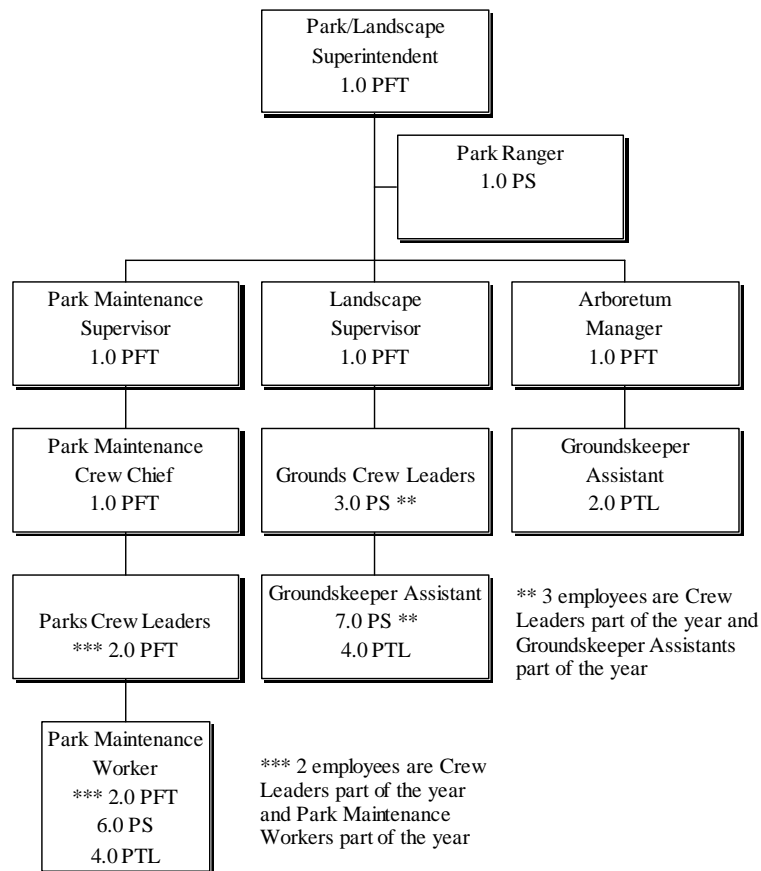
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



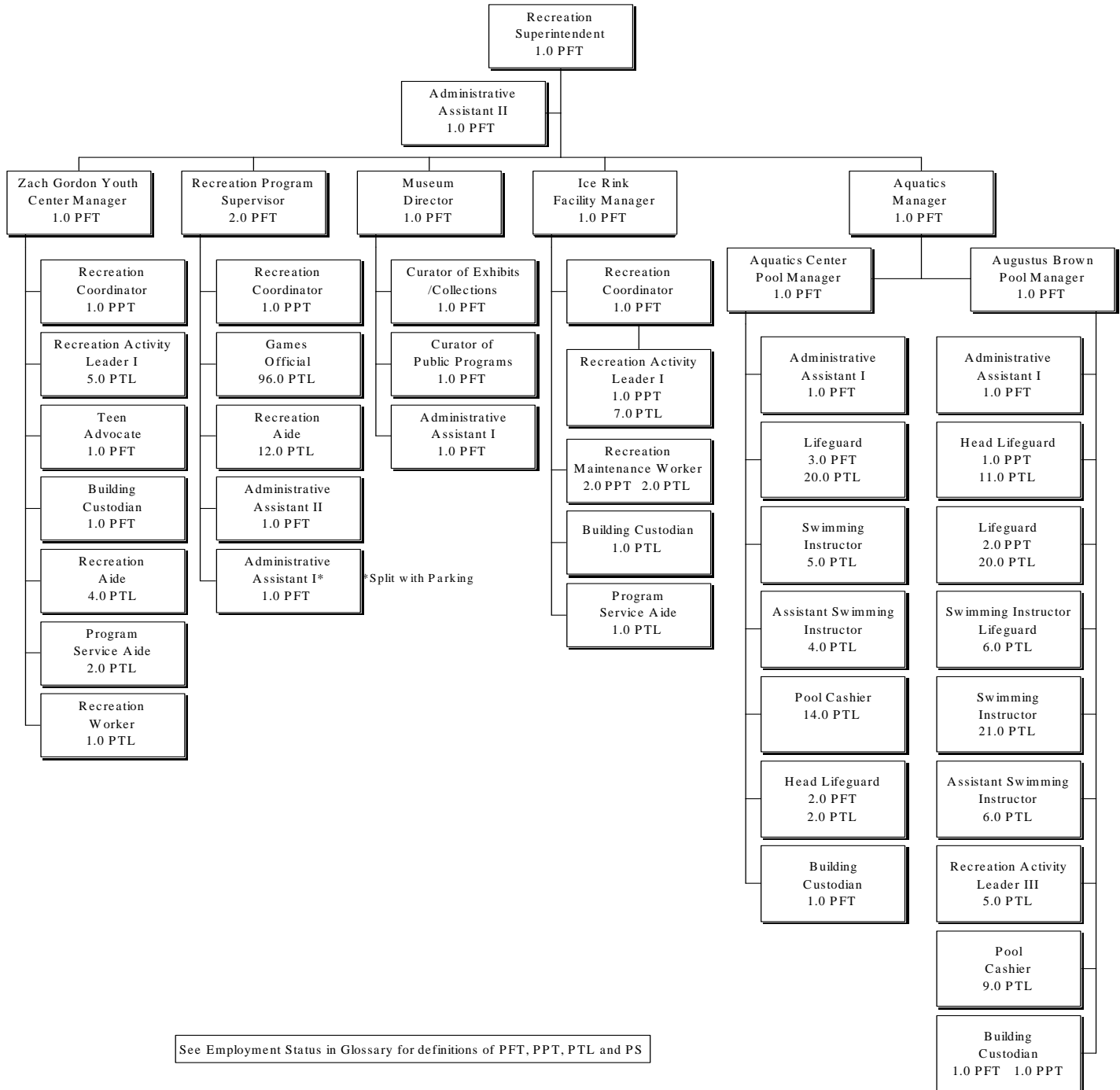
PARKS AND LANDSCAPE MAINTENANCE



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

PARKS AND RECREATION

STAFFING ORGANIZATION CHART RECREATION DIVISION



PARKS AND RECREATION

STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL - DOWNTOWN

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------|----------------------------|--|----------------------------|--|----------------------------|--|
| | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Parks and Recreation Director | 1.00 | \$ 121,800 | 1.00 | \$ 124,800 | 1.00 | \$ 126,300 |
| Administrative Officer | 0.95 | 66,400 | 0.92 | 57,300 | 0.92 | 59,200 |
| Administrative Assistant I | 1.00 | 40,700 | 1.00 | 42,700 | 1.00 | 44,100 |
| Building Custodian | 1.00 | 33,500 | 1.00 | 38,500 | 1.00 | 38,800 |
| Shift differential | - | 4,000 | - | 4,000 | - | 4,000 |
| Benefits | - | 142,300 | - | 148,800 | - | 156,200 |
| Vacancy Factor | - | (4,100) | - | (4,100) | - | (4,300) |
| Total | <u>3.95</u> | <u>404,600</u> | <u>3.92</u> | <u>412,000</u> | <u>3.92</u> | <u>424,300</u> |
| Recreation: | | | | | | |
| Recreation Superintendent | 1.00 | 91,100 | 1.00 | 95,500 | 1.00 | 97,900 |
| Recreation Supervisor | 2.00 | 122,200 | 2.00 | 124,500 | 2.00 | 124,500 |
| Administrative Assistant II | 1.00 | 42,600 | 1.00 | 44,600 | 1.00 | 46,100 |
| Administrative Assistant I | 0.66 | 26,400 | 0.66 | 27,200 | 0.66 | 27,500 |
| Recreation Aide | 3.34 | 70,400 | 3.34 | 70,700 | 3.34 | 70,700 |
| Recreation Coordinator | 1.00 | 38,300 | 1.00 | 36,900 | 1.00 | 38,100 |
| Benefits | - | 199,100 | - | 211,000 | - | 221,100 |
| Vacancy Factor | - | (4,800) | - | (5,100) | - | (5,100) |
| Total | <u>9.00</u> | <u>585,300</u> | <u>9.00</u> | <u>605,300</u> | <u>9.00</u> | <u>620,800</u> |
| Swimming Pool-Downtown: | | | | | | |
| Aquatic Manager (1) | 0.40 | 24,800 | 0.40 | 25,400 | 0.40 | 26,400 |
| Pool Manager | 1.00 | 69,900 | 1.00 | 49,800 | 1.00 | 51,500 |
| Assistant Pool Manager | 1.00 | 60,000 | - | - | - | - |
| Building Custodian | 1.56 | 53,100 | 1.56 | 53,900 | 1.56 | 54,100 |
| Head Guards | 1.95 | 68,600 | 1.95 | 68,000 | 1.95 | 68,200 |
| Lifeguards | 3.21 | 100,100 | 3.21 | 98,500 | 3.21 | 98,300 |
| Swim Instructors | 1.63 | 51,600 | 1.63 | 50,000 | 1.63 | 50,000 |
| Swim Instructors/Lifeguards | 0.52 | 16,400 | 0.52 | 16,000 | 0.52 | 16,000 |
| Assistant Swim Instructors | 0.23 | 5,900 | 0.23 | 5,400 | 0.23 | 5,400 |
| Recreation Activity Leader III | 0.20 | 6,600 | 0.20 | 3,900 | 0.20 | 3,900 |
| Administrative Assistant I | - | - | 1.00 | 42,500 | 1.00 | 43,000 |
| Office Assistant III | 1.00 | 40,600 | - | - | - | - |
| Pool Cashiers | 1.55 | 34,500 | 1.55 | 33,900 | 1.55 | 33,900 |
| Shift Differential and Lead | - | 5,300 | - | 5,300 | - | 5,300 |
| Overtime | - | 8,900 | - | 8,400 | - | 8,400 |
| Benefits | - | 250,900 | - | 222,300 | - | 233,400 |
| Vacancy Factor | - | (7,800) | - | (6,700) | - | (6,800) |
| Total before decrement | <u>14.25</u> | <u>789,400</u> | <u>13.25</u> | <u>676,600</u> | <u>13.25</u> | <u>691,000</u> |
| Decrement: | | | | | | |
| Overtime | - | - | - | (8,400) | - | (8,400) |
| Benefits | - | - | - | (1,000) | - | (1,000) |
| Total after decrement | <u>14.25</u> | <u>\$ 789,400</u> | <u>13.25</u> | <u>\$ 667,200</u> | <u>13.25</u> | <u>\$ 681,600</u> |

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-----------------------------------|---------------------|---|---------------------|---|---------------------|---|
| | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Youth Center: | | | | | | |
| Youth Center Manager | 1.00 | \$ 69,700 | 1.00 | \$ 70,900 | 1.00 | \$ 70,900 |
| Recreation Coordinator | 0.88 | 32,400 | 0.88 | 33,900 | 0.88 | 33,900 |
| Recreation Activity Leader I | 1.10 | 27,700 | 1.10 | 28,400 | 1.10 | 28,400 |
| Teen Health Advocate | 1.00 | 37,200 | 1.00 | 36,600 | 1.00 | 37,800 |
| Building Custodian | 1.00 | 37,200 | 1.00 | 38,500 | 1.00 | 38,600 |
| Recreation Aide | 1.03 | 22,400 | 0.89 | 20,100 | 0.89 | 20,100 |
| Program Service Aide | 0.20 | 3,900 | 0.34 | 7,000 | 0.34 | 7,000 |
| Recreation Maintenance Worker | 0.20 | 7,000 | 0.20 | 7,000 | 0.20 | 7,000 |
| Benefits | - | 122,200 | - | 129,900 | - | 136,400 |
| Vacancy Factor | - | (3,600) | - | (3,700) | - | (3,800) |
| Total | <u>6.41</u> | <u>356,100</u> | <u>6.41</u> | <u>368,600</u> | <u>6.41</u> | <u>377,800</u> |
| City Museum: | | | | | | |
| Museum Curator | 1.00 | 64,800 | 1.00 | 65,800 | 1.00 | 66,400 |
| Curator of Public Programs | 1.00 | 50,400 | 1.00 | 52,900 | 1.00 | 53,500 |
| Curator of Collections & Exhibits | 1.00 | 51,700 | 1.00 | 53,500 | 1.00 | 54,000 |
| Administrative Assistant I | 1.00 | 35,900 | 1.00 | 37,600 | 1.00 | 38,800 |
| Overtime | - | 800 | - | - | - | - |
| Benefits | - | 124,600 | - | 133,100 | - | 140,200 |
| Total | <u>4.00</u> | <u>328,200</u> | <u>4.00</u> | <u>342,900</u> | <u>4.00</u> | <u>352,900</u> |
| Ice Rink: | | | | | | |
| Facility Manager | 1.00 | 69,800 | 1.00 | 72,200 | 1.00 | 72,400 |
| Recreation Coordinator | 1.00 | 38,200 | 1.00 | 40,100 | 1.00 | 41,200 |
| Recreation Activity Leader I | 3.11 | 84,100 | 3.11 | 82,400 | 3.11 | 82,400 |
| Building Custodian | 1.00 | 31,500 | 1.00 | 32,900 | 1.00 | 34,000 |
| Recreation Maintenance Worker | 2.25 | 95,500 | 2.25 | 93,700 | 2.25 | 94,200 |
| Program Service Aide | 0.22 | 4,300 | 0.22 | 4,300 | 0.22 | 4,300 |
| Shift Differential | - | 2,500 | - | 1,600 | - | 1,600 |
| Overtime | - | 11,400 | - | - | - | - |
| Benefits | - | 170,600 | - | 178,200 | - | 187,700 |
| Vacancy Factor | - | (5,000) | - | (5,000) | - | (5,100) |
| Total | <u>8.58</u> | <u>\$ 502,900</u> | <u>8.58</u> | <u>\$ 500,400</u> | <u>8.58</u> | <u>\$ 512,700</u> |

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|------------------------------|---------------------|---|---------------------|---|---------------------|---|
| | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Swimming Pool-Valley: | | | | | | |
| Aquatics Manager (1) | 0.60 | \$ 37,200 | 0.60 | \$ 38,100 | 0.60 | \$ 39,600 |
| Pool Manager | - | - | 1.00 | 36,300 | 1.00 | 48,500 |
| Building Custodian | - | - | 1.00 | 17,900 | 1.00 | 30,700 |
| Head Guards | - | - | 2.49 | 50,800 | 2.49 | 87,000 |
| Lifeguards | - | - | 6.75 | 121,000 | 6.75 | 207,500 |
| Swim Instructors | - | - | 1.25 | 22,500 | 1.25 | 38,600 |
| Assistant Swim Instructors | - | - | 0.60 | 8,300 | 0.60 | 14,200 |
| Administrative Assistant I | - | - | 1.00 | 26,200 | 1.00 | 35,000 |
| Pool Cashiers | - | - | 3.25 | 42,200 | 3.25 | 72,200 |
| Overtime | - | - | - | 5,000 | - | 14,500 |
| Benefits | - | 20,000 | - | 167,400 | - | 292,500 |
| Vacancy Factor | - | (600) | - | - | - | - |
| Total | <u>0.60</u> | <u>56,600</u> | <u>17.94</u> | <u>535,700</u> | <u>17.94</u> | <u>880,300</u> |
| Total Budget | <u>46.79</u> | <u>\$ 3,023,100</u> | <u>63.10</u> | <u>\$ 3,432,100</u> | <u>63.10</u> | <u>\$ 3,850,400</u> |

(1) The new Valley Pool is expected to open in FY11. The intent is a full-time Aquatic Manager will oversee both pools.

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Facilities Superintendent | 1.00 | \$ 88,800 | 1.00 | \$ 90,200 | 1.00 | \$ 92,100 |
| Building Maintenance Supervisor | 1.00 | 69,900 | 1.00 | 75,700 | 1.00 | 75,700 |
| Contract Specialist | 0.75 | 37,100 | 0.75 | 38,800 | 0.75 | 38,800 |
| Maintenance Mechanic II | 6.00 | 343,900 | 7.00 | 428,500 | 7.00 | 435,300 |
| Maintenance Mechanic I | 1.00 | 47,400 | 1.00 | 45,400 | 1.00 | 47,700 |
| Administrative Assistant II | 1.00 | 46,400 | 1.00 | 47,100 | 1.00 | 47,900 |
| Shift Differential | - | 20,000 | - | 20,000 | - | 20,000 |
| Overtime | - | 7,500 | - | 10,500 | - | 10,700 |
| Benefits | - | 362,600 | - | 419,700 | - | 448,500 |
| Vacancy Factor | - | (10,200) | - | (11,400) | - | (12,100) |
| Total before specified vacancies and amendment | 10.75 | \$ 1,013,400 | 11.75 | \$ 1,164,500 | 11.75 | \$ 1,204,600 |
| Specified vacancy: (1) | | | | | | |
| Maintenance Mechanic I | - | - | - | (22,700) | - | - |
| Benefits | - | - | - | (11,300) | - | - |
| Total specified vacancy | - | - | - | (34,000) | - | - |
| Amendment: | | | | | | |
| Maintenance Mechanic II | 1.00 | - | - | - | - | - |
| Benefits | - | - | - | - | - | - |
| Total after specified vacancy and amendment | 11.75 | \$ 1,013,400 | 11.75 | \$ 1,130,500 | 11.75 | \$ 1,204,600 |

(1) This position will be kept vacant until January 2011 as a cost savings measure.

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Park Maintenance: | | | | | | |
| Park/Landscape Superintendent | 0.55 | \$ 40,800 | 0.55 | \$ 42,600 | 0.55 | \$ 42,600 |
| Park Maint. Supervisor | 1.00 | 67,900 | 1.00 | 68,700 | 1.00 | 68,700 |
| Park Maintenance Crew Chief | 1.00 | 53,600 | 1.00 | 56,000 | 1.00 | 56,000 |
| Parks Crew Leader | 1.00 | 49,500 | 1.00 | 48,600 | 1.00 | 49,400 |
| Park Ranger | 0.50 | 22,400 | 0.50 | 25,000 | 0.50 | 25,000 |
| Park Maintenance Worker | 4.96 | 200,700 | 4.96 | 203,500 | 4.96 | 204,200 |
| Shift Differential | - | 8,800 | - | 8,800 | - | 8,800 |
| Overtime | - | 9,900 | - | 9,900 | - | 9,900 |
| Grant | - | 6,400 | - | - | - | - |
| Benefits | - | 256,400 | - | 273,200 | - | 286,300 |
| Vacancy Factor | - | (7,100) | - | (7,000) | - | (7,100) |
| Total before specified vacancies | 9.01 | 709,300 | 9.01 | 729,300 | 9.01 | 743,800 |
| Specified vacancies: | | | | | | |
| Park Maintenance Worker (1) | - | - | - | (20,500) | - | (20,500) |
| Benefits | - | - | - | (15,000) | - | (15,800) |
| Total after specified vacancies | 9.01 | 709,300 | 9.01 | 693,800 | 9.01 | 707,500 |
| Landscape: | | | | | | |
| Park/Landscape Superintendent | 0.45 | 33,500 | 0.45 | 34,900 | 0.45 | 36,000 |
| Landscape Supervisor | 1.00 | 69,900 | 1.00 | 70,900 | 1.00 | 70,900 |
| Grounds Leader | 1.37 | 65,100 | 1.37 | 61,800 | 1.37 | 61,800 |
| Groundskeeper Assistant | 3.83 | 143,300 | 3.83 | 143,000 | 3.83 | 143,800 |
| Overtime | - | 1,100 | - | 1,100 | - | 1,100 |
| Benefits | - | 167,400 | - | 177,500 | - | 184,800 |
| Vacancy Factor | - | (4,800) | - | (4,400) | - | (4,500) |
| Total before specified vacancies | 6.65 | 475,500 | 6.65 | 484,800 | 6.65 | 493,900 |
| Specified vacancies: | | | | | | |
| Groundskeeper Assistant (2) | - | - | - | (28,400) | - | (28,400) |
| Benefits | - | - | - | (22,100) | - | (21,900) |
| Total after specified vacancies | 6.65 | 475,500 | 6.65 | 434,300 | 6.65 | 443,600 |
| Arboretum: | | | | | | |
| Arboretum Manager | 1.00 | 62,300 | 1.00 | 65,000 | 1.00 | 65,000 |
| Groundskeeper Assistant | 0.68 | 14,000 | 0.68 | 14,100 | 0.68 | 14,500 |
| Benefits | - | 35,100 | - | 37,700 | - | 39,300 |
| Total | 1.68 | 111,400 | 1.68 | 116,800 | 1.68 | 118,800 |
| Total Budget | 17.34 | \$ 1,296,200 | 17.34 | \$ 1,244,900 | 17.34 | \$ 1,269,900 |

(1) Number of FTEs associated with the specified vacancy is 0.55.

(2) Number of FTEs associated with the specified vacancy is 0.76.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|----------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Administrative Officer | 0.05 | \$ 3,500 | 0.08 | \$ 5,000 | 0.08 | \$ 5,100 |
| Administrative Assistant I | 0.34 | 13,600 | 0.34 | 14,000 | 0.34 | 14,200 |
| Benefits | - | 10,800 | - | 12,500 | - | 13,200 |
| Total Budget | 0.39 | \$ 27,900 | 0.42 | \$ 31,500 | 0.42 | \$ 32,500 |

STAFFING DETAIL, VISITOR SERVICES

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|----------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Centennial Hall Facility Manager | 1.00 | \$ 71,300 | 1.00 | \$ 69,500 | 1.00 | \$ 71,800 |
| Events Service Technicians | 2.66 | 102,900 | 2.66 | 107,200 | 2.66 | 107,300 |
| Events Manager | 1.00 | 49,000 | 1.00 | 49,700 | 1.00 | 51,400 |
| Events Assistants | 1.50 | 40,800 | 1.50 | 40,400 | 1.50 | 40,400 |
| Office Assistant II | 1.00 | 32,300 | 1.00 | 33,900 | 1.00 | 35,000 |
| Shift Differential & Lead Worker | - | 14,800 | - | 14,800 | - | 14,800 |
| Overtime | - | 10,500 | - | 8,000 | - | 8,000 |
| Benefits | - | 172,200 | - | 193,000 | - | 203,200 |
| Vacancy Factor | - | (4,900) | - | (5,000) | - | (5,200) |
| Total Budget | 7.16 | \$ 488,900 | 7.16 | \$ 511,500 | 7.16 | \$ 526,700 |

NOTES

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POLICE

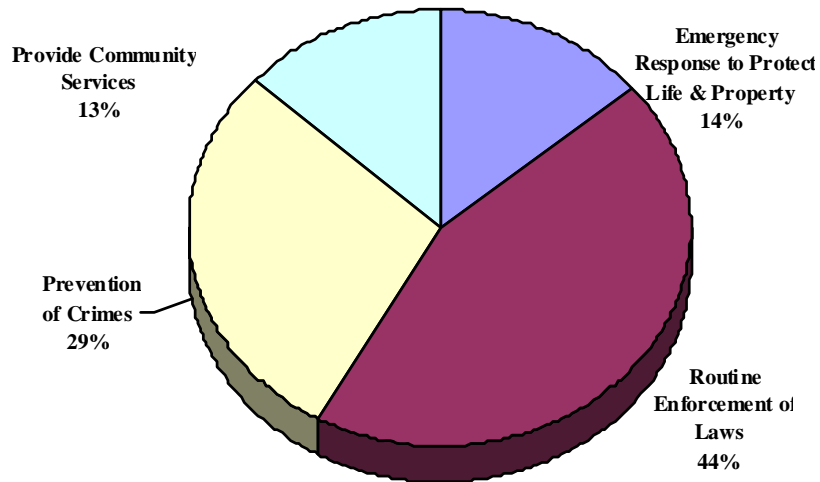
MISSION STATEMENT

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

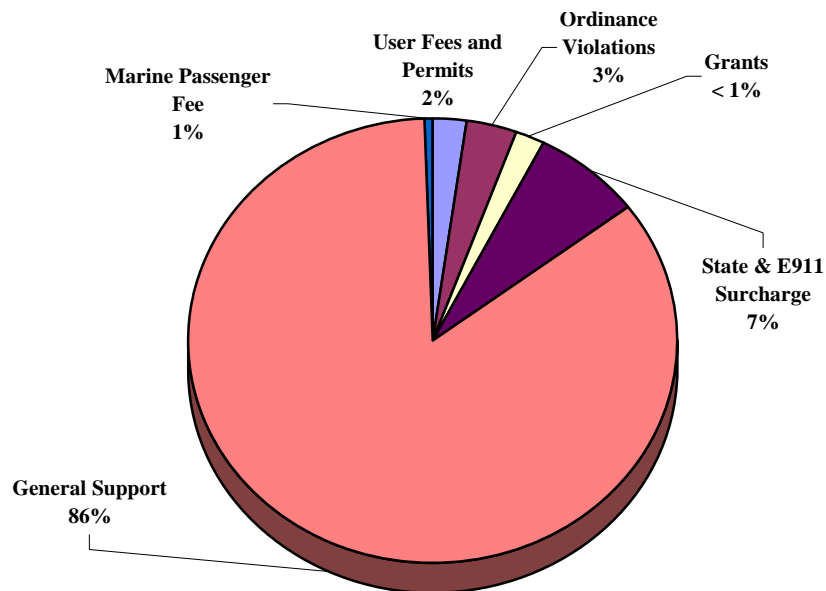
FY11 ADOPTED BUDGET

\$12,832,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 9,906,400 | 10,015,500 | 8,917,700 | 9,964,700 | 10,145,200 |
| Commodities and Services | 2,861,400 | 3,028,600 | 2,747,700 | 2,804,700 | 2,860,300 |
| Return Marine Passenger | | | | | |
| Fee Proceeds (1) | - | 21,000 | 21,000 | - | - |
| Capital Outlay | - | 213,800 | 143,800 | 63,500 | 62,500 |
| Total Expenditures | 12,767,800 | 13,278,900 | 11,830,200 | 12,832,900 | 13,068,000 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 287,100 | 315,300 | 313,800 | 299,700 | 300,000 |
| Ordinance Violations | 503,100 | 511,800 | 499,900 | 423,500 | 423,500 |
| State Shared Revenue | 763,700 | - | - | - | - |
| State Grants | 33,100 | 992,900 | 983,600 | 72,800 | 72,800 |
| Federal Grants | 2,100 | 190,400 | 112,800 | 160,300 | 164,400 |
| State Surcharge | 23,200 | 38,600 | 40,000 | - | - |
| E911 Surcharge | 917,900 | 850,000 | 945,000 | 945,000 | 945,000 |
| Support from: | | | | | |
| Marine Passenger Fee | 60,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Roaded Service Area | 10,177,600 | 10,312,900 | 8,868,100 | 10,864,600 | 11,095,300 |
| Total Funding Sources | \$ 12,767,800 | 13,278,900 | 11,830,200 | 12,832,900 | 13,068,000 |
| STAFFING | 93.00 | 94.34 | 94.34 | 94.34 | 94.34 |
| 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 FY11 Adopted Budget is a decrease of \$446,000 (3.4%) from the FY10 Amended Budget. The FY12 Approved Budget is an increase of \$235,100 (1.8%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services budgetary reduction measures include several positions to remain vacant: Sergeant, Police Officer, Police Dispatcher, and an Evidence/Property Technician.
- Commodities and services decreased \$223,900 (.07%). This is largely due to the Animal Control contract negotiated savings.
- Capital Outlay decreased \$150,300 (70%) and is reflective of the capital equipment needs of the public safety function.

FY12

- Personnel Services increased \$180,500 (1.8%) and Commodities and services increased \$55,600 (1.9%). Both increases represent basic inflationary cost increases.

POLICE

CORE SERVICES

Emergency Response to Protect Life and Property

Includes: Respond to emergency calls for service

Services Provided to: All citizens of Juneau

| | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Key Measures | | | | | |
| Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls) | 7:28 | 9:03 | 7:50 | 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>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Key Measures | | | | | |
| Percentage of cases cleared | 51% | 44% | 40% | 40% | 40% |
| Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes | 15.86% | 14.66% | 16.50% | 15.00% | 15.00% |
| Number of pedestrian accidents in downtown area per number of tourists. | .000006 | .000004 | .000004 | .000004 | .000004 |
| Change of Part I crimes reported per 1,000 population (Part I Crimes = Murder and Nonnegligent Manslaughter, Forcible Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft and Arson) | 42.22 (pop 30,530) | 46.70 (pop 30,988) | 45.00 (pop 30,998) | 45.00 (pop 30,998) | 45.00 (pop 30,998) |
| Change of Part II crimes reported per 1,000 population (Part II Crimes = all other crimes not included in Part I) | 112.18 (pop 30,530) | 114.33 (pop 30,988) | 110.00 (pop 30,998) | 110.00 (pop 30,998) | 110.00 (pop 30,998) |
| Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time | 94% | 93% | 93% | 93% | 93% |

Prevention of Crime

Includes: Public education; establish community partnerships

Services Provided to: All citizens of Juneau

| | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY20 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Key Measures | | | | | |
| Percentage of students successfully completing DARE program | 100% | 100% | 100% | 100% | 100% |
| Number of citizens successfully completing Citizen's Police Academy | 0 | 0 | 0 | 0 | 0 |

Provide Community Service

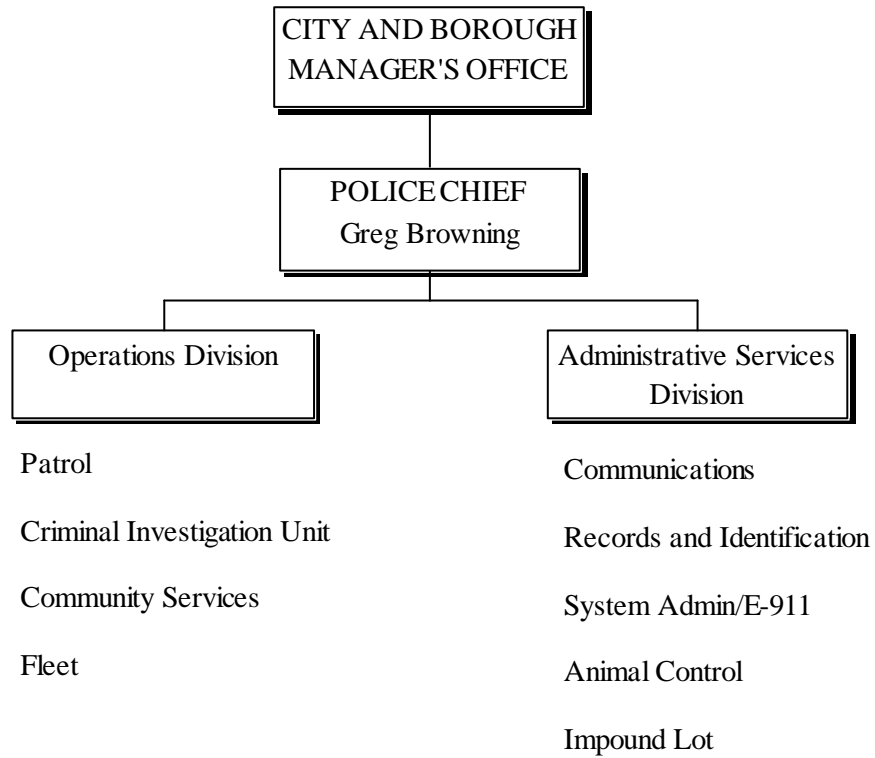
Includes: Problem-solving and customer service; provide non-criminal public information

Services Provided to: All citizens of Juneau

| | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|----------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Key Measures | | | | | |
| Number of JPD website hits | 237,317 | 369,686 | 800,000 | 900,000 | 1,000,000 |

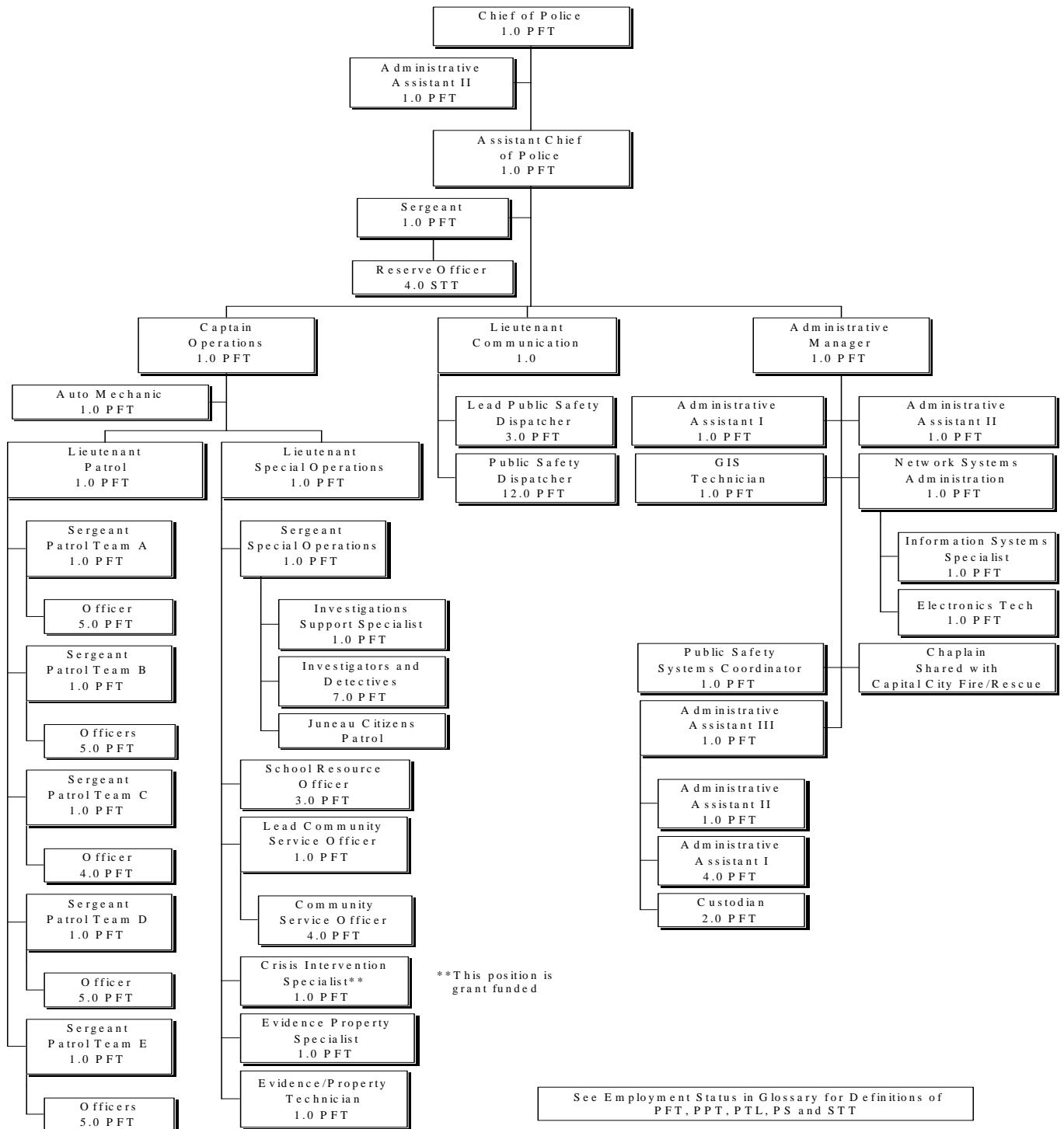
POLICE

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Chief | 1.00 | \$ 122,900 | 1.00 | \$ 128,000 | 1.00 | \$ 130,300 |
| Assistant Chief | 1.00 | 105,700 | 1.00 | 108,200 | 1.00 | 109,600 |
| Administrative Manager (1) | 1.00 | 78,200 | 0.99 | 81,200 | 0.99 | 83,500 |
| Sergeant | 1.00 | 86,100 | 1.00 | 63,200 | 1.00 | 63,200 |
| Administrative Assistant II (1) | 1.00 | 46,600 | 1.99 | 88,400 | 1.99 | 89,400 |
| Administrative Assistant I | 1.00 | 39,200 | 1.00 | 39,700 | 1.00 | 41,100 |
| Public Safety Systems Coordinator (1) | - | - | 0.50 | 32,000 | 0.50 | 33,100 |
| Evidence/Property Specialist | 1.00 | 57,400 | 1.00 | 58,300 | 1.00 | 58,300 |
| Evidence/Property Technician | 1.00 | 34,500 | 1.00 | 37,300 | 1.00 | 37,300 |
| Building Custodians | 2.00 | 78,800 | 2.00 | 80,800 | 2.00 | 81,400 |
| Electronics Technician | 1.00 | 62,900 | 1.00 | 65,900 | 1.00 | 68,100 |
| Information Systems Specialist | 1.00 | 52,700 | 1.00 | 52,700 | 1.00 | 54,500 |
| Network Systems Administrator | 1.00 | 69,600 | 1.00 | 74,900 | 1.00 | 74,100 |
| Senior Accounting Clerk | 1.00 | 49,300 | - | - | - | - |
| Overtime | - | 17,900 | - | 7,300 | - | 7,400 |
| Shift Differential | - | 3,900 | - | - | - | - |
| Benefits | - | 494,100 | - | 531,900 | - | 558,000 |
| Vacancy Factor | - | (12,300) | - | (13,300) | - | (13,600) |
| Total before specified vacancy | 14.00 | 1,387,500 | 14.48 | 1,436,500 | 14.48 | 1,475,700 |
| Specified Vacancy | | | | | | |
| Sergeant | - | - | - | (63,200) | - | (63,200) |
| Evidence/Property Technician | - | (34,500) | - | (37,300) | - | (37,300) |
| Benefits | - | (24,000) | - | (62,700) | - | (65,800) |
| Total after specified vacancy | 14.00 | 1,329,000 | 14.48 | 1,273,300 | 14.48 | 1,309,400 |
| Patrol: | | | | | | |
| Captain | 1.00 | 103,400 | 1.00 | 104,900 | 1.00 | 104,900 |
| Lieutenant | 1.00 | 89,100 | 1.00 | 92,000 | 1.00 | 92,000 |
| Sergeant | 5.00 | 415,000 | 5.00 | 435,600 | 5.00 | 435,600 |
| Police Officers (1) | 29.97 | 1,849,000 | 28.96 | 1,853,700 | 28.96 | 1,854,500 |
| Reserve Officers | 1.00 | 70,000 | 1.00 | 70,000 | 1.00 | 70,000 |
| Overtime | - | 381,900 | - | 358,500 | - | 358,600 |
| Shift Differential | - | 72,400 | - | 83,000 | - | 83,000 |
| Benefits | - | 1,502,800 | - | 1,552,100 | - | 1,607,600 |
| Vacancy Factor | - | (45,000) | - | (45,500) | - | (44,900) |
| Total before specified vacancy | 37.97 | 4,438,600 | 36.96 | 4,504,300 | 36.96 | 4,561,300 |
| Specified Vacancy | | | | | | |
| Police Officer | - | - | - | (55,400) | - | (55,400) |
| Overtime | - | - | - | (4,800) | - | (4,800) |
| Benefits | - | - | - | (31,500) | - | (33,100) |
| Total after specified vacancy | 37.97 | \$ 4,438,600 | 36.96 | \$ 4,412,600 | 36.96 | \$ 4,468,000 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|---------------------|---|---------------------|---|---------------------|---|
| | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> | <u>No. Pos.</u> | <u>Salary & Benefits Budget</u> |
| CLASS TITLE: | | | | | | |
| Patrol Grants: | | | | | | |
| Officers | 0.03 | \$ 2,000 | 0.04 | \$ 2,500 | 0.04 | \$ 2,500 |
| Overtime | - | 51,900 | - | 47,300 | - | 47,500 |
| Benefits | - | 17,100 | - | 15,900 | - | 15,900 |
| Total | 0.03 | 71,000 | 0.04 | 65,700 | 0.04 | 65,900 |
| Investigation: | | | | | | |
| Lieutenant | 0.66 | 62,300 | 0.66 | 63,400 | 0.66 | 64,700 |
| Sergeant | 0.66 | 55,200 | 0.66 | 57,900 | 0.66 | 58,500 |
| Investigators and Detectives | 6.00 | 437,400 | 7.00 | 507,900 | 7.00 | 512,800 |
| Investigations Support Specialist | - | - | 1.00 | 48,100 | 1.00 | 49,100 |
| Administrative Technician | 1.00 | 46,400 | - | - | - | - |
| Overtime | - | 77,100 | - | 119,100 | - | 120,500 |
| Standby pay | - | 23,400 | - | 20,000 | - | 20,000 |
| Benefits | - | 355,400 | - | 421,000 | - | 433,200 |
| Vacancy Factor | - | (10,400) | - | (12,200) | - | (12,400) |
| Total | 8.32 | 1,046,800 | 9.32 | 1,225,200 | 9.32 | 1,246,400 |
| Investigation Grants: | | | | | | |
| Crisis Intervention Specialist | 1.00 | 71,400 | 1.00 | 51,700 | 1.00 | 51,700 |
| Overtime | - | - | - | 9,500 | - | 9,500 |
| Benefits | - | 36,300 | - | 34,900 | - | 36,400 |
| Total | 1.00 | 107,700 | 1.00 | 96,100 | 1.00 | 97,600 |
| Communications: | | | | | | |
| Lieutenant | 1.00 | 89,500 | 1.00 | 90,800 | 1.00 | 92,000 |
| Police Dispatchers | 10.00 | 512,500 | 10.01 | 517,800 | 10.01 | 523,800 |
| Overtime | - | 64,300 | - | 82,600 | - | 84,000 |
| Shift Differential | - | 37,700 | - | 45,000 | - | 45,000 |
| Benefits | - | 395,900 | - | 424,200 | - | 443,600 |
| Vacancy Factor | - | (10,800) | - | (11,400) | - | (11,700) |
| Total before specified vacancy | 11.00 | 1,089,100 | 11.01 | 1,149,000 | 11.01 | 1,176,700 |
| Specified Vacancy | | | | | | |
| Police Dispatchers | - | - | - | (72,600) | - | (72,600) |
| Benefits | - | - | - | (43,800) | - | (45,800) |
| Total after specified vacancy | 11.00 | \$ 1,089,100 | 11.01 | \$ 1,032,600 | 11.01 | \$ 1,058,300 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| System Admin/Emergency 911: | | | | | | |
| Public Safety Systems Coordinator | 1.00 | \$ 61,100 | 0.50 | \$ 32,000 | 0.50 | \$ 33,100 |
| Police Dispatchers | 5.00 | 256,000 | 4.99 | 257,900 | 4.99 | 260,900 |
| Overtime | - | 4,200 | - | 16,100 | - | 16,400 |
| Benefits | - | 188,900 | - | 185,300 | - | 195,100 |
| Vacancy Factor | - | (5,100) | - | (5,100) | - | (5,300) |
| Total before specified vacancy & amendment | 6.00 | 505,100 | 5.49 | 486,200 | 5.49 | 500,200 |
| Specified vacancy | | | | | | |
| Police Dispatchers | - | - | - | (35,700) | - | (35,700) |
| Benefits | - | - | - | (21,600) | - | (22,600) |
| Total specified vacancy | 6.00 | 505,100 | 5.49 | 428,900 | 5.49 | 441,900 |
| Amendment | | | | | | |
| GIS Technician | 0.34 | - | 0.34 | 15,000 | 0.34 | 15,000 |
| Benefits | - | - | - | 10,000 | - | 10,500 |
| Total after specified vacancy & amendment | 6.34 | 505,100 | 5.83 | 453,900 | 5.83 | 467,400 |
| Records & Identification: | | | | | | |
| Administrative Assistant III | 1.00 | 57,400 | 1.00 | 58,300 | 1.00 | 58,300 |
| Administrative Assistant II | 1.00 | 46,200 | 1.00 | 49,700 | 1.00 | 50,100 |
| Administrative Assistant I (1) | 4.00 | 151,500 | 3.50 | 137,400 | 3.50 | 138,500 |
| Overtime | - | 6,400 | - | 2,200 | - | 2,200 |
| Standby pay | - | 11,200 | - | - | - | - |
| Benefits | - | 176,000 | - | 171,500 | - | 180,300 |
| Vacancy Factor | - | (4,400) | - | (4,100) | - | (4,200) |
| Total | 6.00 | 444,300 | 5.50 | 415,000 | 5.50 | 425,200 |
| Community Services: | | | | | | |
| Lieutenant | 0.34 | 31,200 | 0.34 | 32,700 | 0.34 | 33,000 |
| Sergeant | 0.34 | 27,600 | 0.34 | 29,900 | 0.34 | 29,300 |
| Lead Community Service Officer | 1.00 | 61,500 | 1.00 | 68,900 | 1.00 | 69,500 |
| Community Service Officers | 3.00 | 166,500 | 3.00 | 165,000 | 3.00 | 168,100 |
| Police Officers | 3.00 | 199,100 | 3.00 | 209,100 | 3.00 | 206,100 |
| Commercial Passenger Vehicle Administrator | 1.00 | 56,600 | 1.00 | 60,400 | 1.00 | 61,300 |
| Overtime | - | 23,500 | - | 40,700 | - | 40,900 |
| Standby pay | - | 700 | - | - | - | - |
| Benefits | - | 315,600 | - | 342,300 | - | 356,000 |
| Vacancy Factor | - | (8,700) | - | (9,300) | - | (9,400) |
| Total before specified vacancy | 8.68 | 873,600 | 8.68 | 939,700 | 8.68 | 954,800 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Specified Vacancy | | | | | | |
| Police Officer | - | \$ - | - | \$ (56,100) | - | \$ (56,100) |
| Overtime | - | - | - | (4,800) | - | (4,800) |
| Benefits | - | - | - | (34,800) | - | (36,300) |
| Total after specified vacancy | 8.68 | 873,600 | 8.68 | 844,000 | 8.68 | 857,600 |
| Community Service Grants: | | | | | | |
| Police Officer | - | 500 | - | 800 | - | 800 |
| Overtime | - | 400 | - | 400 | - | 400 |
| Benefits | - | 300 | - | 400 | - | 400 |
| Total | - | 1,200 | - | 1,600 | - | 1,600 |
| Fleet: | | | | | | |
| Automotive Mechanic | 1.00 | 69,800 | 1.00 | 70,900 | 1.00 | 70,900 |
| Overtime | - | 2,300 | - | 500 | - | 500 |
| Benefits | - | 38,100 | - | 39,800 | - | 41,300 |
| Vacancy Factor | - | (1,100) | - | (1,100) | - | (1,100) |
| Total | 1.00 | 109,100 | 1.00 | 110,100 | 1.00 | 111,600 |
| Impound Lot: (1) | | | | | | |
| Administrative Manager | - | - | 0.01 | 800 | 0.01 | 800 |
| Administrative Assistant II | - | - | 0.01 | 400 | 0.01 | 400 |
| Administrative Assistant I | - | - | 0.50 | 19,200 | 0.50 | 19,900 |
| Benefits | - | - | - | 14,500 | - | 15,500 |
| Vacancy Factor | - | - | - | (300) | - | (400) |
| Total | - | - | 0.52 | 34,600 | 0.52 | 36,200 |
| Total Budget | 94.34 | \$ 10,015,500 | 94.34 | \$ 9,964,700 | 94.34 | \$ 10,145,200 |

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

NOTES

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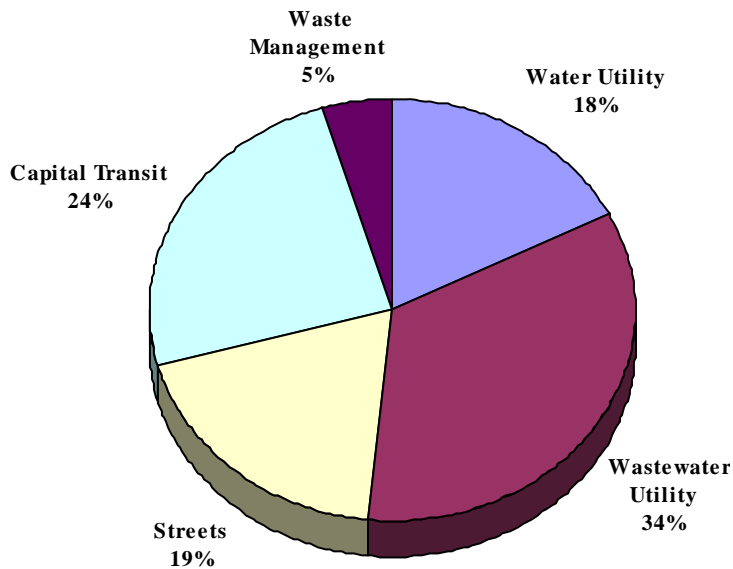
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

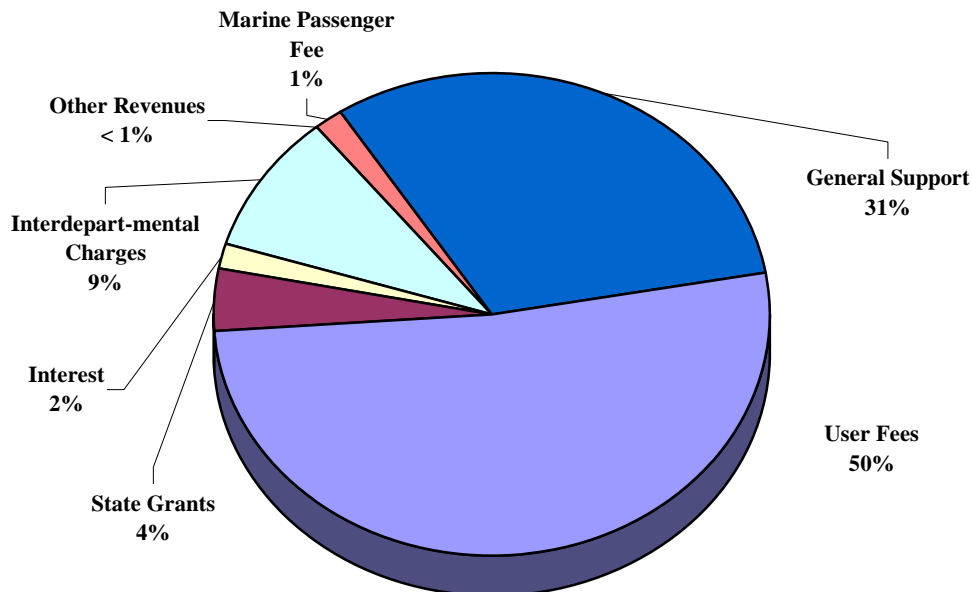
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$398,100**

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

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|---------------------------|-----------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 336,900 | 350,900 | 359,900 | 369,200 | 380,400 |
| Commodities and Services | 26,500 | 40,700 | 22,600 | 28,900 | 28,200 |
| Total Expenditures | 363,400 | 391,600 | 382,500 | 398,100 | 408,600 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | \$ 363,400 | 391,600 | 382,500 | 398,100 | 408,600 |
| STAFFING: | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

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

BUDGET HIGHLIGHT

The Public Works Administration's FY11 Adopted Budget represents an increase of \$6,500 (1.7%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$10,500 (2.6%) over the FY11 Adopted Budget.

There are no significant budgetary changes in either FY11 or FY12.

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 | FY08 Actuals | FY09 Actuals | FY10 Projected | FY11 Projected | FY12 Projected |
|--------------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|
| Annual Ridership | 1,268,310 | 1,256,620 | 1,260,000 | 1,260,000 | 1,260,000 |
| Change in annual ridership | +5% | -1.0% | 0% | 0% | 0% |
| Change in cost per passenger trip | +14% | +2% | +3% | +9% | +1% |
| Change in annual revenues from fares | +3.4% | +2% | 0% | 0% | 0% |
| Change in revenue per passenger trip | +3.4% | +3% | 0% | 0% | 0% |

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

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

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| Percentage of roadways scoring good or above on Pavement Condition Index (60+ points) | 37% | 38% | 43% | 45% | 45% |
| Percentage of paved miles of road compared to gravel roads | 85% | 91.2% | 91.3% | 91.4% | 91.4% |
| Annual maintenance cost per lane mile | \$16,766 | \$21,194 | \$17,458 | \$18,801 | \$19,021 |
| Lane miles | 241.5 | 253.9 | 257.2 | 260 | 265 |

Waste Management

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

Household Hazardous Waste Program with a collection site at Hazardous Waste building on City and Borough property.

Junk Vehicle Program with a collection site for junked vehicles off City and Borough property.

Services provided to: Residents of Juneau

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| Tons of waste material recycled | 1,954 | 1,867 | 1,820 | 2,021 | 2,040 |
| Percentage of increase/decrease of collected waste material | +93% | -4% | -3% | +11% | +1% |
| Pounds of household hazardous material collected/treated | 513,716 | 506,175 | 500,565 | 510,480 | 516,550 |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15% | -3% | +2% | +2% | +3.6% |
| Percent of increase/decrease of number of junk vehicles brought to junk vehicle events | +178% | -10% | +10% | +10% | +8% |

Wastewater Utility: Collect and treat sanitary sewage

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

Service provided to: Residents of Juneau and visitors

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---|---|---|
| Percentage of treatment plant water quality tests that meet NPDES permit limits | 99.7% | 98.9% | 99.5% | 99.5% | 99.5% |
| Percentage of collection mainlines cleaned per year | 8% | 14% | 15% | 20% | 20% |
| Damage claim awards as a percentage of Division approved operating budget | 0.10% | 0.47% | 0.18% | 0.20% | 0.20% |

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

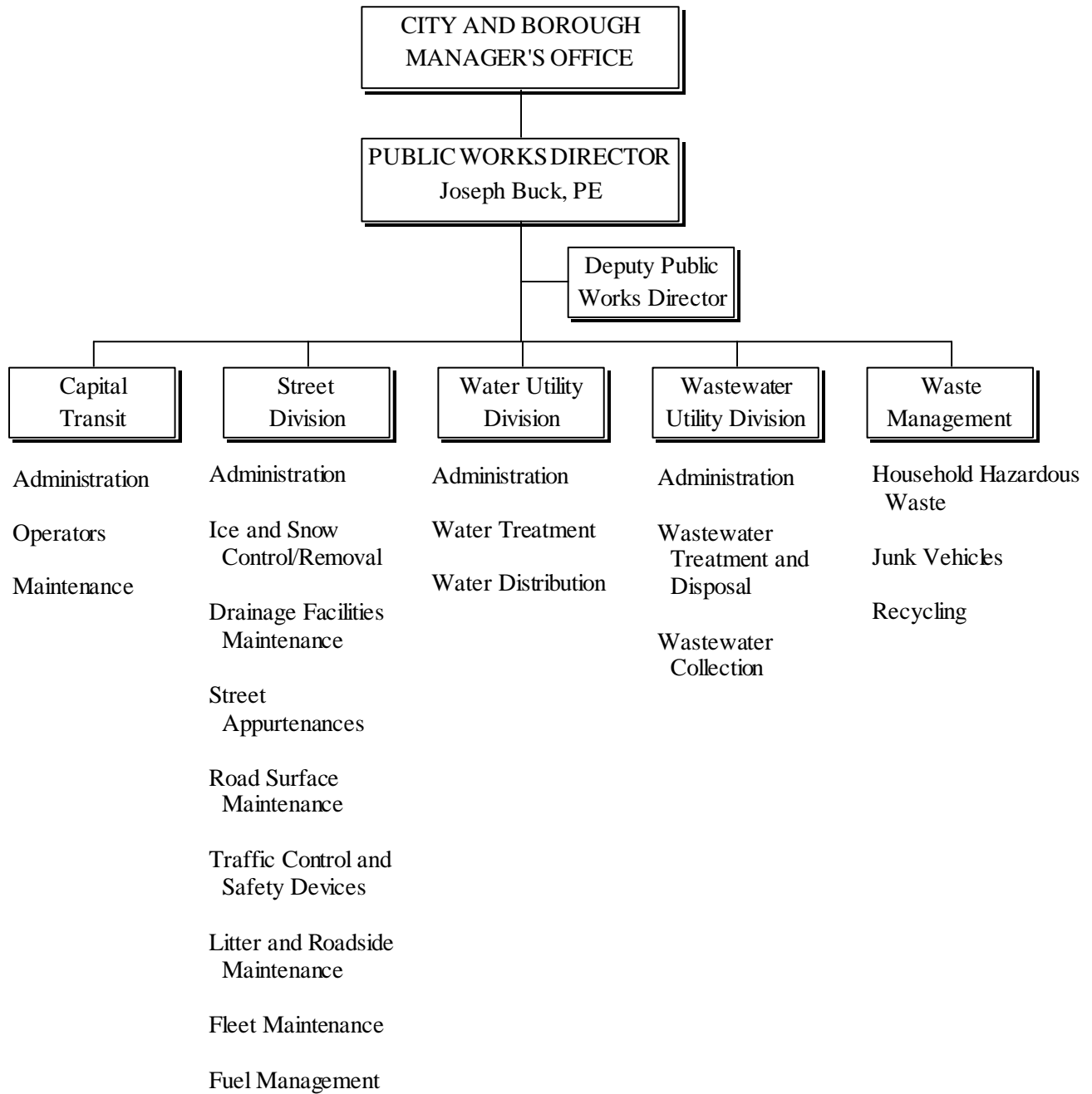
Includes: Administration, Water Operations, and Water Maintenance

Service provided to: Residents of Juneau and visitors

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure | 4.1 | 4.1 | 4.05 | 4.15 | 4.2 |
| Percentage change increase/decrease from year to year | +1.2% | 0% | -1.2% | +2.5% | +1.2% |
| Cost per thousand gallons to collect, treat, distribute and store | \$2.16 | \$2.16 | \$2.16 | \$2.16 | \$2.16 |
| Percentage of time that the daily minimum of 3.75 million gallons of water is met or exceeded | 100% | 100% | 100% | 100% | 100% |

PUBLIC WORKS ADMINISTRATION

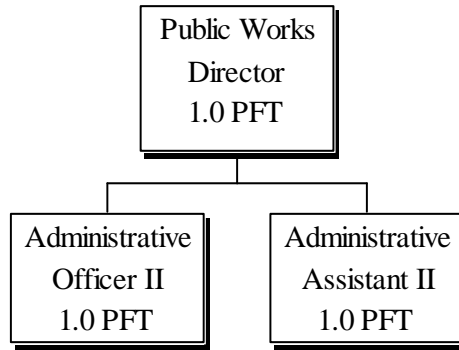
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



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

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Public Works Director | 1.00 | \$ 128,400 | 1.00 | \$ 130,800 | 1.00 | \$ 133,200 |
| Public Works Admin Officer | 1.00 | 63,900 | 1.00 | 69,700 | 1.00 | 70,900 |
| Administrative Assistant II | 1.00 | 41,400 | 1.00 | 43,400 | 1.00 | 44,800 |
| Benefits | - | 117,200 | - | 125,300 | - | 131,500 |
| Total before specified furlough | 3.00 | \$ 350,900 | 3.00 | \$ 369,200 | 3.00 | \$ 380,400 |
| Specified furlough (1) | | | | | | |
| Public Works Director | - | (500) | - | - | - | - |
| Public Works Admin Officer | - | (500) | - | - | - | - |
| Benefits | - | (300) | - | - | - | - |
| Total after specified furlough | 3.00 | \$ 349,600 | 3.00 | \$ 369,200 | 3.00 | \$ 380,400 |

(1) As part of the budget reduction measures, these two positions were authorized to take furloughs.

NOTES

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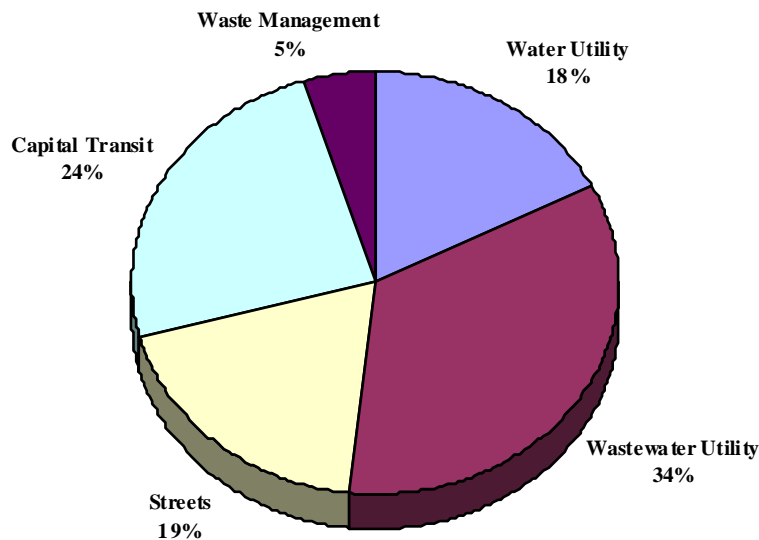
PUBLIC WORKS STREETS

MISSION STATEMENT

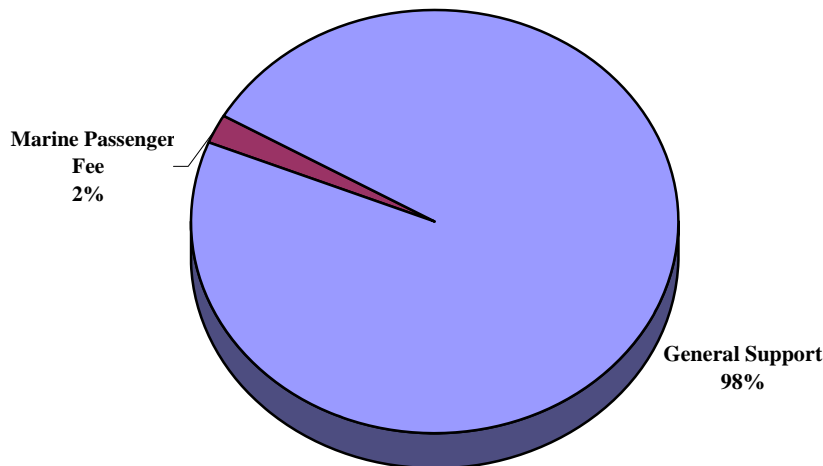
Public Works Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR STREETS \$5,111,900

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,551,200 | 2,373,900 | 2,377,300 | 2,470,200 | 2,544,800 |
| Commodities and Services | 2,861,700 | 2,590,000 | 2,289,500 | 2,641,700 | 2,641,100 |
| Return Marine Passenger | | | | | |
| Fee Proceeds (1) | - | 45,700 | 45,700 | - | - |
| Total Expenditures | 5,412,900 | 5,009,600 | 4,712,500 | 5,111,900 | 5,185,900 |
| FUNDING SOURCES: | | | | | |
| State Shared Revenue | 189,900 | - | - | - | - |
| Secure Rural Schools/Roads | 1,169,600 | 929,500 | 931,400 | 827,400 | 744,700 |
| Support from: | | | | | |
| Marine Passenger Fee | 77,000 | 82,300 | 82,300 | 98,800 | 98,800 |
| Roaded Service Area | 3,976,400 | 3,997,800 | 3,698,800 | 4,185,700 | 4,342,400 |
| Total Funding Sources | \$ 5,412,900 | 5,009,600 | 4,712,500 | 5,111,900 | 5,185,900 |
| STAFFING | 24.27 | 24.27 | 24.27 | 24.27 | 24.27 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

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

BUDGET HIGHLIGHT

The Public Works Streets Division's FY11 Adopted Budget represents an increase of \$102,300 (2.0%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$74,000 (1.4%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services request increased \$96,300 (4.1%) due to wage and health care cost increases.
- Electricity increased \$55,000 (28.2%) due to the addition of a new Street's Department shop. The new shop will be heated by electricity rather than fuel oil.
- Fleet reserve contribution decreased \$40,900 (10.7%) due to implementation of cost reducing measures.

FY12

- Personnel Services request increased \$74,600 (3.0%) due to health care cost increases.

PUBLIC WORKS STREETS

CORE SERVICES

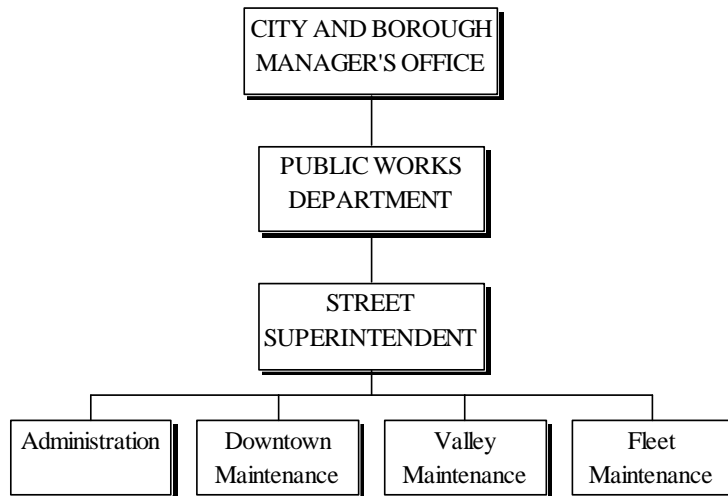
Streets Division

Includes: Downtown and Valley Street Maintenance Shops and Fleet Section

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Percentage of roadways scoring good or above on Pavement Condition Index (60+ points) | 37% | 38% | 43% | 45% | 45% |
| Percentage of paved miles of road compared to gravel roads | 85% | 91.2% | 91.3% | 91.4% | 91.4% |
| Annual maintenance cost per lane mile | \$16,766 | \$21,194 | \$17,458 | \$18,801 | \$19,021 |
| Lane miles | 241.5 | 253.9 | 257.2 | 260 | 265 |

FUNCTIONAL ORGANIZATION CHART



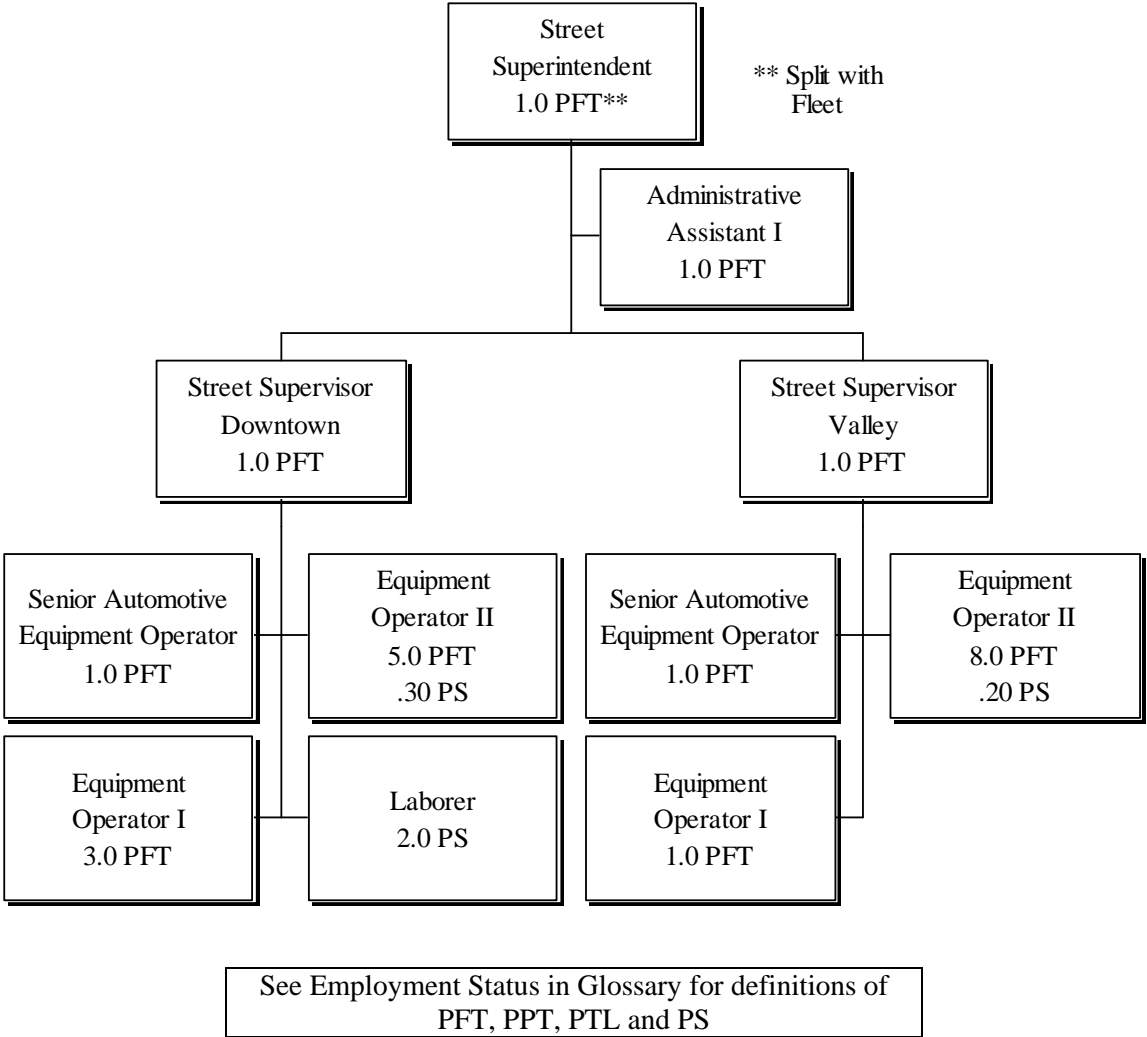
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Streets Superintendent | 0.75 | \$ 71,200 | 0.75 | \$ 54,000 | 0.75 | \$ 55,700 |
| Streets Maintenance Supervisor | 2.00 | 160,900 | 2.00 | 163,300 | 2.00 | 165,100 |
| Sr. Automotive Equip Operator | 2.00 | 135,400 | 2.00 | 139,900 | 2.00 | 140,400 |
| Equipment Operator II | 13.60 | 781,200 | 13.60 | 802,600 | 13.60 | 820,600 |
| Equipment Operator I | 1.00 | 51,800 | 3.00 | 146,700 | 3.00 | 150,400 |
| Seasonal Laborer | 0.92 | 32,900 | 0.92 | 33,200 | 0.92 | 33,200 |
| Admin Assistant I | 1.00 | 37,000 | 1.00 | 38,600 | 1.00 | 39,900 |
| Equipment Operator in Training II (1) | 3.00 | 112,700 | - | - | - | - |
| Equipment Operator in Training I (1) | - | - | 1.00 | 36,200 | 1.00 | 37,400 |
| Snow Removal Temporaries | - | 48,000 | - | 48,000 | - | 48,000 |
| Work Force | - | 67,500 | - | 78,500 | - | 80,900 |
| Overtime | - | 68,700 | - | 68,000 | - | 68,000 |
| Benefits | - | 829,400 | - | 884,800 | - | 929,600 |
| Vacancy Factor | - | (22,800) | - | (23,600) | - | (24,400) |
| Total | 24.27 | \$ 2,373,900 | 24.27 | \$ 2,470,200 | 24.27 | \$ 2,544,800 |

(1) Equipment Operator in Training II reclassified to Equipment Operator I. One Equipment Operator in Training II position hired as Equipment Operator in Training I.

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

| | | FY10 | | FY11 | FY12 |
|---|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 14,000 | 18,400 | 13,400 | 13,100 | 13,600 |
| Interdepartmental Charges | 12,200 | 12,200 | 12,200 | 10,800 | 10,800 |
| Support to Visitor Services: | | | | | |
| Centennial Hall | 362,600 | 377,200 | 377,200 | 320,000 | 300,000 |
| Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council | 772,400 | 791,900 | 791,900 | 680,200 | 698,800 |
| Total Expenditures | 1,161,200 | 1,199,700 | 1,194,700 | 1,024,100 | 1,023,200 |
| FUNDING SOURCES: | | | | | |
| Hotel Tax Revenue | 1,066,800 | 1,000,000 | 965,000 | 930,000 | 930,000 |
| Fund Balance (To) From | 94,400 | 199,700 | 229,700 | 94,100 | 93,200 |
| Total Funding Sources | \$ 1,161,200 | 1,199,700 | 1,194,700 | 1,024,100 | 1,023,200 |
| FUND BALANCE | \$ 563,500 | 363,800 | 333,800 | 239,700 | 146,500 |

TOBACCO EXCISE TAX FUND

| | | FY10 | | FY11 | FY12 |
|--------------------------------|-------------------|----------------|----------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 6,900 | 9,000 | 6,600 | 6,500 | 6,600 |
| Interdepartmental Charges | 6,000 | 6,000 | 6,000 | 5,200 | 5,200 |
| Support to: | | | | | |
| General Fund | - | - | - | 533,300 | 490,200 |
| Social Services Block Grants : | | | | | |
| Operations | 297,300 | 273,600 | 273,600 | 764,600 | 764,600 |
| Utilities | - | - | - | 50,000 | 50,000 |
| Sales Tax Budget Reserve | - | - | - | 407,100 | 72,400 |
| Bartlett Regional Hospital | 241,500 | 222,300 | 222,300 | 185,700 | 185,700 |
| Total Expenditures | 551,700 | 510,900 | 508,500 | 1,952,400 | 1,574,700 |
| FUNDING SOURCES: | | | | | |
| Tobacco Excise Tax | 515,500 | 525,000 | 972,700 | 1,574,700 | 1,574,700 |
| Fund Balance (To) From | 36,200 | (14,100) | (464,200) | 377,700 | - |
| Total Funding Sources | \$ 551,700 | 510,900 | 508,500 | 1,952,400 | 1,574,700 |
| FUND BALANCE | \$ (7,700) | 6,400 | 456,500 | 78,800 | 78,800 |

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

| | | FY10 | | FY11 | FY12 |
|--|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 348,200 | 456,500 | 333,800 | 378,500 | 391,000 |
| Interdepartmental Charges | 302,800 | 302,800 | 302,800 | 310,100 | 310,100 |
| Support to: | | | | | |
| Debt Service | 774,000 | 1,284,500 | 1,284,500 | 1,552,900 | 1,400,000 |
| General Fund - Areawide | 12,122,000 | 10,643,200 | 10,643,200 | 10,955,000 | 10,955,000 |
| Areawide Capital Projects | 18,876,000 | 17,035,500 | 17,035,500 | 16,092,600 | 15,538,500 |
| Sustainability (2) | 2,000,000 | - | - | - | - |
| Capital Transit | 27,500 | 25,000 | 25,000 | - | - |
| Fire Service Area | 1,324,600 | 1,179,500 | 1,179,500 | 1,086,000 | 1,086,000 |
| Roaded Service Area | 12,343,400 | 10,432,300 | 10,432,300 | 10,865,000 | 10,865,000 |
| Liquor Sales Tax to: | | | | | |
| Social Services Block Grants | 129,400 | 157,000 | 157,000 | - | - |
| Bartlett Regional Hospital | 666,100 | 705,300 | 705,300 | 937,300 | 937,300 |
| Total Expenditures | 48,914,000 | 42,221,600 | 42,098,900 | 42,177,400 | 41,482,900 |
| FUNDING SOURCES: | | | | | |
| Sales Tax: | | | | | |
| Permanent 1%: General Government | 7,967,400 | 7,880,000 | 7,560,000 | 7,815,000 | 8,097,000 |
| Temporary 3%, term 07/01/07 - 06/30/12 | | | | | |
| General Government 1% | 7,967,400 | 7,880,000 | 7,560,000 | 7,815,000 | 8,097,000 |
| Capital Projects 1% | 7,967,400 | 7,880,000 | 7,560,000 | 7,815,000 | 8,097,000 |
| Emergency Budget Reserve, Capital | | | | | |
| Projects & Youth Activities 1% | 7,967,400 | 7,880,000 | 7,560,000 | 7,815,000 | 8,097,000 |
| Temporary 1% for Multiple Capital | | | | | |
| Projects: (1) | | | | | |
| Term 01/01/06 - 09/30/08 | 2,786,900 | - | - | - | - |
| Term 10/01/08 - 09/20/13 | 5,180,600 | 7,880,000 | 7,560,000 | 7,815,000 | 8,097,000 |
| Liquor Sales Tax 3% | 849,300 | 840,000 | 840,000 | 830,000 | 830,000 |
| Miscellaneous | 15,200 | 17,400 | 17,400 | 17,400 | 17,400 |
| Support from: | | | | | |
| Tobacco Excise Tax | - | - | - | 407,100 | 72,400 |
| Sustainability | - | 2,000,000 | 2,000,000 | - | - |
| Fund Balance (To) From | 8,212,400 | (35,800) | 1,441,500 | 1,847,900 | 78,100 |
| Total Funding Sources | \$ 48,914,000 | 42,221,600 | 42,098,900 | 42,177,400 | 41,482,900 |
| FUND BALANCE RESERVE | \$ 9,209,900 | 9,209,900 | 9,166,200 | 8,382,400 | 7,543,500 |
| AVAILABLE FUND BALANCES | \$ 1,857,100 | 1,892,900 | 459,300 | (604,800) | 156,000 |

(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.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FEE FUND

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|------------------------------|---------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Interdepartmental Charges | \$ 4,500 | 4,500 | 4,500 | 2,800 | - |
| Support to Capital Projects | 1,750,000 | 1,750,000 | 1,750,000 | 1,500,000 | - |
| Total Expenditures | 1,754,500 | 1,754,500 | 1,754,500 | 1,502,800 | - |
| FUNDING SOURCES: | | | | | |
| Port Development Fees | 3,033,900 | 2,828,800 | 2,829,500 | 1,613,900 | - |
| Fund Balance (To) From | (1,279,400) | (1,074,300) | (1,075,000) | (111,100) | - |
| Total Funding Sources | \$ 1,754,500 | 1,754,500 | 1,754,500 | 1,502,800 | - |
| FUND BALANCE | \$ 2,585,600 | 3,659,900 | 3,660,600 | 3,771,700 | 3,771,700 |

LIBRARY MINOR CONTRIBUTIONS FUND

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|------------------------------|-------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Commodities and Services | \$ - | 5,200 | 5,000 | 5,200 | 5,200 |
| Total Expenditures | - | 5,200 | 5,000 | 5,200 | 5,200 |
| FUNDING SOURCES: | | | | | |
| Donations | 7,252 | 5,200 | 5,200 | 5,200 | 5,200 |
| Fund Balance (To) | (7,252) | - | (200) | - | - |
| Total Funding Sources | \$ - | 5,200 | 5,000 | 5,200 | 5,200 |
| FUND BALANCE | \$ 133,200 | 133,200 | 133,400 | 133,400 | 133,400 |

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

| | FY09 Actuals | FY10 | | FY11 Adopted Budget | FY12 Approved Budget |
|--------------------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|
| | | Amended Budget | Projected Actuals | | |
| EXPENDITURES: | | | | | |
| Interdepartmental Charges | \$ 4,500 | 4,500 | 4,500 | 5,500 | 5,500 |
| Support to: | | | | | |
| General Fund | 1,391,500 | 1,401,000 | 1,401,000 | 1,492,400 | 1,000,300 |
| Roaded Service Area | 808,300 | 806,500 | 806,500 | 823,800 | 823,800 |
| Fire Service Area | 90,500 | 94,200 | 94,200 | 84,000 | 84,000 |
| Visitor Services - | | | | | |
| Juneau Convention and Visitors | | | | | |
| Bureau (JCVB) and Southeast | | | | | |
| Alaska Marketing Council | 218,000 | 238,500 | 238,500 | 225,300 | 225,300 |
| Capital Transit | 138,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Dock | 40,000 | 154,100 | 154,100 | 154,100 | 154,100 |
| Juneau International Airport | - | 271,000 | 271,000 | 164,000 | 164,000 |
| Bartlett Regional Hospital | - | 23,000 | 23,000 | 29,600 | 29,600 |
| Capital Projects | 3,203,700 | 1,591,500 | 1,591,500 | 1,023,900 | - |
| Available for Capital Projects | - | - | - | - | 1,781,000 |
| Total Expenditures | 5,894,500 | 4,862,300 | 4,862,300 | 4,280,600 | 4,545,600 |
| FUNDING SOURCES: | | | | | |
| Marine Passenger Fee | 5,062,200 | 4,714,600 | 4,737,000 | 4,299,000 | 4,514,000 |
| Returned Marine Passenger | | | | | |
| Fee Proceeds (1) | | | | | |
| General Fund | - | 21,100 | 21,100 | - | - |
| Visitor Services | - | 10,200 | 10,200 | - | - |
| Roaded Service Area | - | 66,700 | 66,700 | - | - |
| Dock | - | 5,500 | 5,500 | - | - |
| Fund Balance (To) From | 832,300 | 44,200 | 21,800 | (18,400) | 31,600 |
| Total Funding Sources | \$ 5,894,500 | 4,862,300 | 4,862,300 | 4,280,600 | 4,545,600 |
| FUND BALANCE | \$ 260,800 | 216,600 | 239,000 | 257,400 | 225,800 |

(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

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|------------------------------|---------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Support to: | | | | | |
| Sales Tax | \$ - | 2,000,000 | 2,000,000 | - | - |
| Capital Projects | 2,000,000 | - | - | - | - |
| Total Expenditures | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| FUNDING SOURCES: | | | | | |
| Support from: | | | | | |
| Sales Tax | 2,000,000 | - | - | - | - |
| Capital Projects | - | 2,000,000 | 2,000,000 | - | - |
| Fund Balance From | - | - | - | - | - |
| Total Funding Sources | \$ 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| FUND BALANCE | \$ - | - | - | - | - |

AFFORDABLE HOUSING FUND

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENDITURES: | | | | | |
| Commodities and Services | \$ (2,000) | 100,000 | 100,000 | 100,000 | - |
| Total Expenditures | (2,000) | 100,000 | 100,000 | 100,000 | - |
| FUNDING SOURCES: | | | | | |
| Fund Balance (To) From | (2,000) | 100,000 | 100,000 | 100,000 | - |
| Total Funding Sources | \$ (2,000) | 100,000 | 100,000 | 100,000 | - |
| FUND BALANCE RESERVE | \$ 365,400 | 365,400 | 365,400 | 365,400 | 365,400 |
| AVAILABLE FUND BALANCE | \$ 601,700 | 501,700 | 501,700 | 401,700 | 401,700 |

These funds are being used to support affordable housing development under the direction of the Juneau Affordable Housing Commission. The Housing Commission was formed in June 2010 under Resolution 2530. Disbursements from the Affordable Housing Fund are made under the direct approval of the Assembly.

ENTERPRISE FUNDS

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 49,624,500 | 51,542,200 | 52,433,500 | 54,914,300 | 56,977,400 |
| Commodities & Services | 37,074,200 | 39,135,100 | 38,339,100 | 41,971,600 | 43,607,400 |
| Capital Outlay | 2,393,800 | 8,060,300 | 8,070,800 | 6,861,200 | 5,459,500 |
| Debt Service | 3,716,700 | 3,673,300 | 3,664,300 | 3,513,100 | 3,483,200 |
| Support to Capital Projects | 4,135,500 | 2,820,000 | 5,176,100 | 6,180,000 | 5,000,000 |
| Total Expenses | 96,944,700 | 105,236,400 | 107,707,100 | 113,440,200 | 114,527,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 9,000 | 9,000 | 9,000 | 8,300 | 5,500 |
| User Fees | 94,271,600 | 99,741,100 | 101,506,400 | 108,449,800 | 113,030,100 |
| Rentals & Sales | 3,166,200 | 3,443,200 | 3,288,600 | 3,459,200 | 3,530,200 |
| Federal Revenues | 152,800 | 133,000 | 136,900 | 136,900 | 136,900 |
| State Revenues | 1,203,500 | 425,000 | 412,000 | 412,000 | 412,000 |
| Fines & Penalties | 15,200 | 27,500 | 14,800 | 14,800 | 14,800 |
| Interest | 2,664,500 | 1,061,100 | 1,282,800 | 1,079,800 | 1,103,800 |
| Support from : | | | | | |
| Liquor Tax | 666,100 | 705,300 | 705,300 | 937,300 | 937,300 |
| Tobacco Excise Tax | 241,500 | 222,300 | 222,300 | 185,700 | 185,700 |
| General Fund for Rainforest | | | | | |
| Recovery Center | 195,400 | 195,400 | 195,400 | - | - |
| Marine Passanger Fees | 40,000 | 448,100 | 448,100 | 347,700 | 347,700 |
| Capital Projects | 1,257,500 | 1,810,000 | 1,810,000 | - | - |
| Special Assessments | 2,000 | 50,000 | 50,000 | - | - |
| Equity (To) From Fund Balance | (6,940,600) | (3,034,600) | (2,374,500) | (1,591,300) | (5,176,500) |
| Total Funding Sources | \$ 96,944,700 | \$ 105,236,400 | \$ 107,707,100 | \$ 113,440,200 | \$ 114,527,500 |
| STAFFING | 496.20 | 493.20 | 493.20 | 493.20 | 493.40 |

NOTES

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AIRPORT

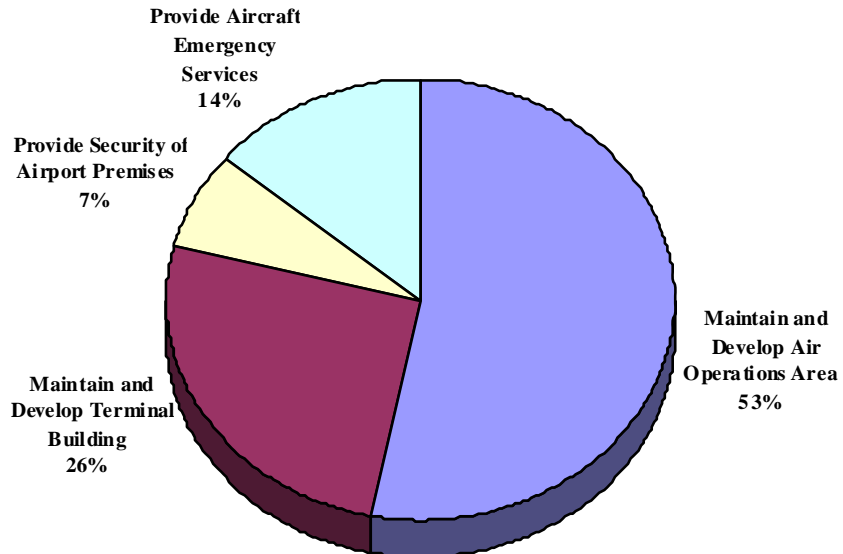
MISSION STATEMENT

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

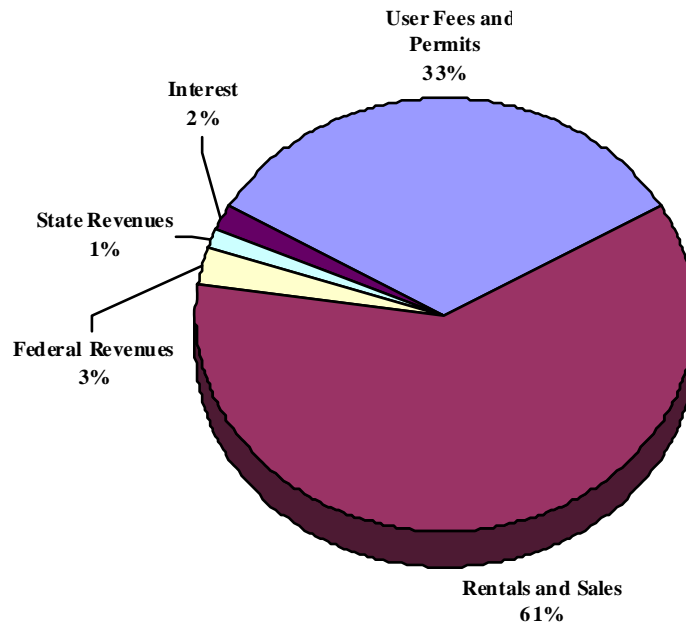
FY11 ADOPTED BUDGET

\$4,970,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-----------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 2,319,800 | 2,327,200 | 2,182,000 | 2,257,500 | 2,358,100 |
| Commodities & Services | 2,792,800 | 2,863,200 | 2,687,400 | 2,713,000 | 2,779,500 |
| Capital Outlay | - | - | 17,800 | - | - |
| Total Expenses | 5,112,600 | 5,190,400 | 4,887,200 | 4,970,500 | 5,137,600 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 1,584,200 | 1,706,200 | 1,606,300 | 1,605,300 | 1,605,300 |
| Rentals and Sales | 2,608,200 | 2,911,400 | 2,732,100 | 2,902,700 | 2,973,700 |
| Federal Revenues | 152,800 | 133,000 | 136,900 | 136,900 | 136,900 |
| State Shared Revenues | 263,100 | 75,000 | 62,000 | 62,000 | 62,000 |
| Fines and Penalties | 4,500 | 3,500 | 2,800 | 2,800 | 2,800 |
| Interest-Investment/Delinquencies | 119,400 | 105,300 | 95,100 | 96,800 | 96,800 |
| Support from: | | | | | |
| Marine Passanger Fee | - | 271,000 | 271,000 | 164,000 | 164,000 |
| Capital Project | 312,500 | - | - | - | - |
| Equity (To) From Fund Balance | 67,900 | (15,000) | (19,000) | - | 96,100 |
| Total Funding Sources | \$ 5,112,600 | 5,190,400 | 4,887,200 | 4,970,500 | 5,137,600 |
| STAFFING | 24.63 | 25.00 | 25.00 | 28.42 | 28.42 |
| FUND BALANCE | \$ 3,070,500 | 3,085,500 | 3,089,500 | 3,089,500 | 2,993,400 |

BUDGET HIGHLIGHT

The Airport FY11 Adopted Budget decreased \$219,900 (4.2%) from the FY10 Amended Budget. The FY12 Approved Budget increased \$167,100 (3.4%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services decreased \$69,700 (3.0%) due to increased staff time spent on duties eligible for project funding rather than the operating budget.
- Commodities & Services decreased \$150,200 (5.3%) due to projections for reduced heating fuel oil use and price, revised electricity usage, and reduced Airfield repairs and contractual services.
- User Fees and Permits decreased \$100,900 (5.9%) due to decreased landing and fuel revenue resulting from scheduled flight reductions.
- State Shared Revenues decreased \$13,000 (17.3%) due to estimated decreases in State Aviation Fuel Tax collection.
- Interest-Investment/Delinquencies decreased \$8,500 (8.7%) due to the expected lower returns on investments with the present economic turndown.

FY12

- Personnel Services increased \$100,600 (4.5%) due to health care cost increases.
- Commodities & Services increased \$66,500 (2.5%) due to projected increases in airfield chemical prices, ARFF contract, and maintenance for new terminal areas.

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>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 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% Note 2008 new FAA nil braking protocol | 98% | 98% | 95% | 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] = % | 7% | 33% | 100% | 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%) | 90% | 90% | 90% | 95% | 99% |
| Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC) | 70% | 70% | 70% | 80% | 90% |

Maintain and Develop Terminal Building

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

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint) | 95% | 90% | 85% | 90% | 95% |
| 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% | 90% | 85% | 92% | 98% | 99% |

AIRPORT

CORE SERVICES, CONTINUED

Provide Security of Airport Premises

Includes: Facilities security and perimeter security

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without Letter of Correction. Target: 100%, 10% deduction for each LOC | 60% | 70% | 90% | 90% | 90% |
| Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without penalty. Target: 100%, 10% deduction for each penalty or fine | 80% | 80% | 100% | 100% | 100% |

Provide Aircraft Emergency Services

Includes: Aircraft rescue and fire fighting (ARFF)

Services Provided to: Traveling public, aeronautical users

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Meet all ARFF requirements of FAA Part 139 Airport Certification without violation of penalty. Target 100%, deduct 10% for each violation/penalty | 80% | 80% | 90% | 100% | 100% |

Provide a Balanced Airport Budget

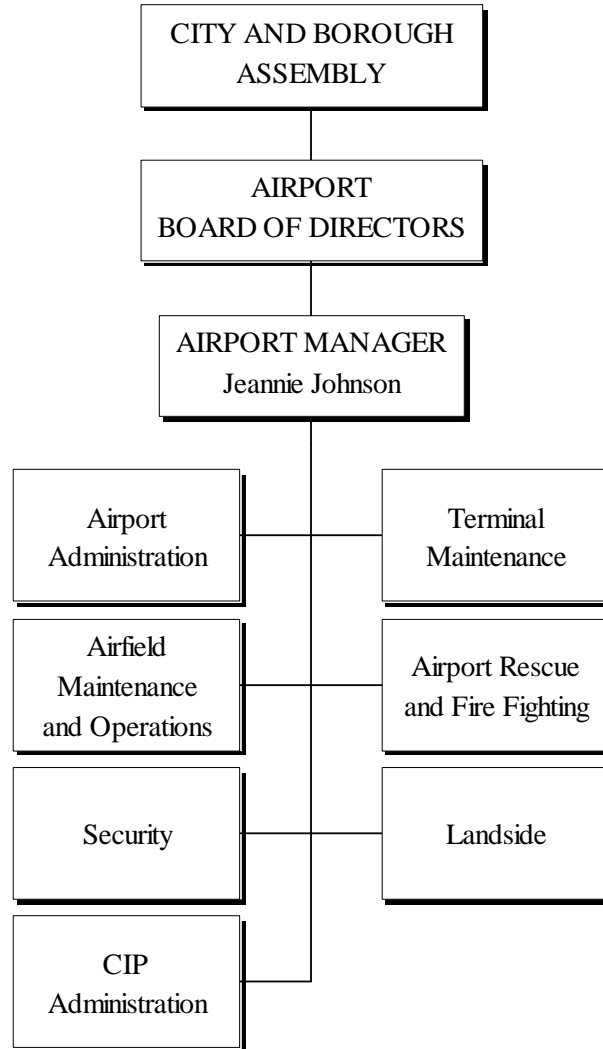
Includes: Fiscal year-end budget report and assessment of rates and charges model

Services Provided to: Traveling public, aeronautical users, City

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Rates and charges model assessed for current budget at least 2 times per year. Target: 2 (100%) | 50% | 50% | 100% | 100% | 100% |
| Fiscal year-end budget expenses do not exceed revenue Target: 100% | 74% | 97% | 100% | 100% | 98% |

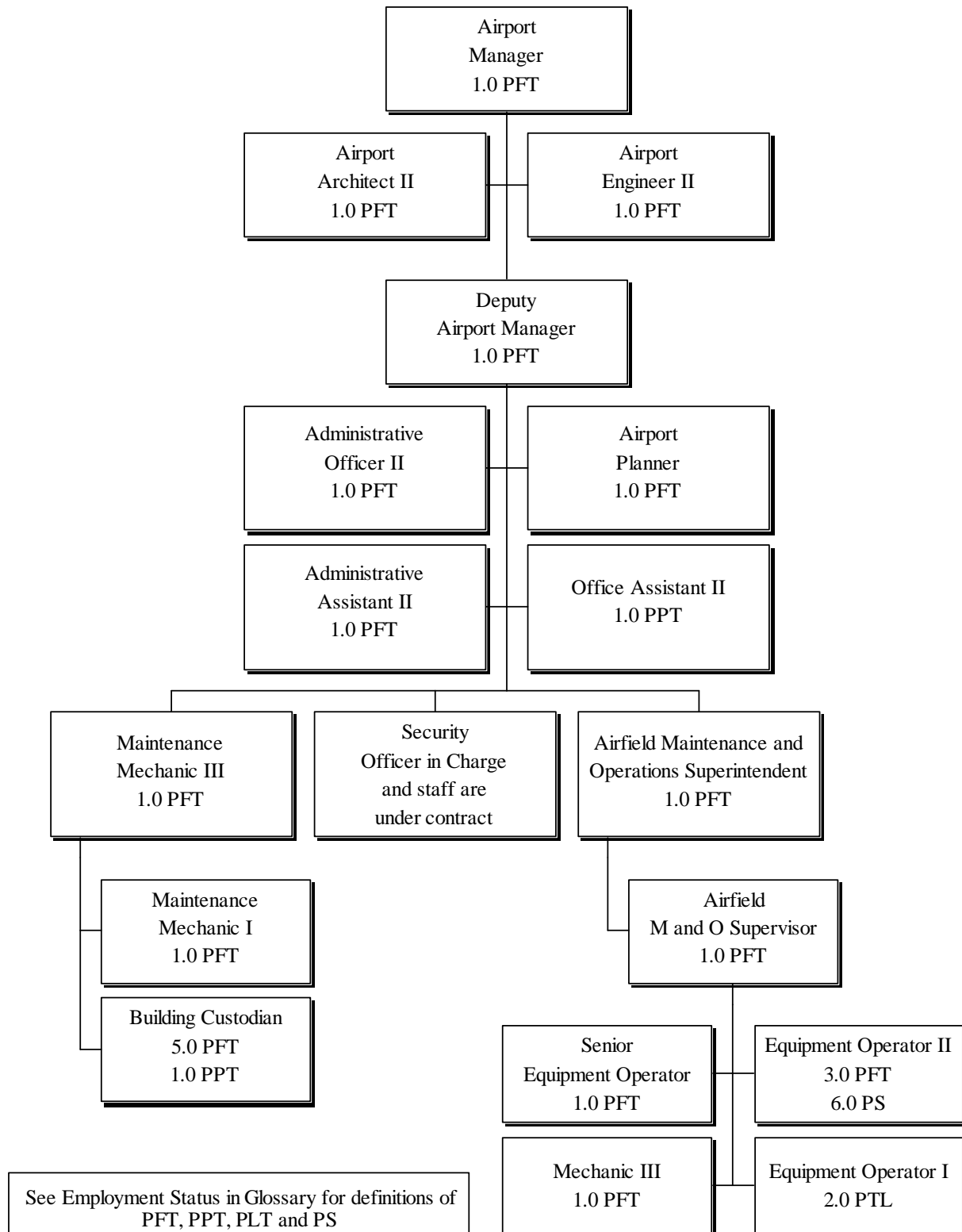
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Airport Administration: | | | | | | |
| Airport Manager | 1.00 | \$ 97,900 | 1.00 | \$ 102,500 | 1.00 | \$ 105,900 |
| Deputy Airport Manager | 1.00 | 82,900 | 1.00 | 92,800 | 1.00 | 95,800 |
| Engineer/Architect II (1) | 2.00 | 185,700 | 2.00 | 174,800 | 2.00 | 174,800 |
| Airport Business Manager | 1.00 | 61,600 | 1.00 | 64,600 | 1.00 | 66,800 |
| Airport Planner | 1.00 | 79,400 | 1.00 | 80,800 | 1.00 | 80,800 |
| Administrative Assistant II | 1.00 | 50,400 | 1.00 | 51,200 | 1.00 | 51,200 |
| Office Assistant II | 0.50 | 12,100 | 0.50 | 15,300 | 0.50 | 15,300 |
| Eng/Architect Assistant I (2) | - | - | 1.00 | 49,800 | 1.00 | 51,500 |
| Intern IV (2) | - | - | 0.42 | 13,700 | 0.42 | 13,700 |
| Construction Inspector (2) | - | - | 1.00 | 66,400 | 1.00 | 66,400 |
| Airfield Safety Coordinator (2) | - | - | 1.00 | 55,200 | 1.00 | 55,200 |
| Overtime | - | 500 | - | 500 | - | 500 |
| Benefits | - | 290,900 | - | 415,800 | - | 435,900 |
| Salaries charged to CIPs (2) | - | (281,900) | - | (656,400) | - | (665,800) |
| Total | 7.50 | 579,500 | 10.92 | 527,000 | 10.92 | 548,000 |
| Terminal Operations: | | | | | | |
| Maintenance Mechanic III (1) | 1.00 | 65,500 | 1.00 | 57,200 | 1.00 | 59,100 |
| Maintenance Mechanic I | 1.00 | 59,000 | 1.00 | 60,800 | 1.00 | 61,200 |
| Building Custodian (1) | 5.50 | 225,700 | 5.50 | 224,900 | 5.50 | 237,000 |
| Overtime | - | 4,400 | - | 8,000 | - | 8,000 |
| Benefits | - | 216,200 | - | 217,900 | - | 237,800 |
| Total | 7.50 | 570,800 | 7.50 | 568,800 | 7.50 | 603,100 |
| Airfield Maintenance: | | | | | | |
| Airport M&O Superintendent | 1.00 | 90,000 | 1.00 | 90,100 | 1.00 | 91,000 |
| Airfield M&O Supervisor | 1.00 | 70,600 | 1.00 | 74,000 | 1.00 | 74,100 |
| Sr. Equipment Operator | 1.00 | 65,500 | 1.00 | 67,800 | 1.00 | 67,900 |
| Automotive Mechanic III | 1.00 | 66,900 | 1.00 | 67,900 | 1.00 | 69,400 |
| Equipment Operator I & II | 5.63 | 389,800 | 6.00 | 362,600 | 6.00 | 367,300 |
| On Call Staff (3) | - | 28,100 | - | 30,000 | - | 31,000 |
| Overtime | - | 75,600 | - | 74,500 | - | 75,500 |
| Benefits | - | 390,400 | - | 394,800 | - | 430,800 |
| Total before amendment | 9.63 | 1,176,900 | 10.00 | 1,161,700 | 10.00 | 1,207,000 |
| Amendment | | | | | | |
| Equipment Operator I & II (4) | 0.37 | - | - | - | - | - |
| Total after amendment | 10.00 | 1,176,900 | 10.00 | 1,161,700 | 10.00 | 1,207,000 |
| Total Budget | 25.00 | \$ 2,327,200 | 28.42 | \$ 2,257,500 | 28.42 | \$ 2,358,100 |

(1) New staff hired at lower pay step.

(2) New positions needed for large construction projects at the Airport.

(3) On Call Staff for snow removal, painting, brushing, maintenance in airfield.

(4) Corrected FTE in FY10.

NOTES

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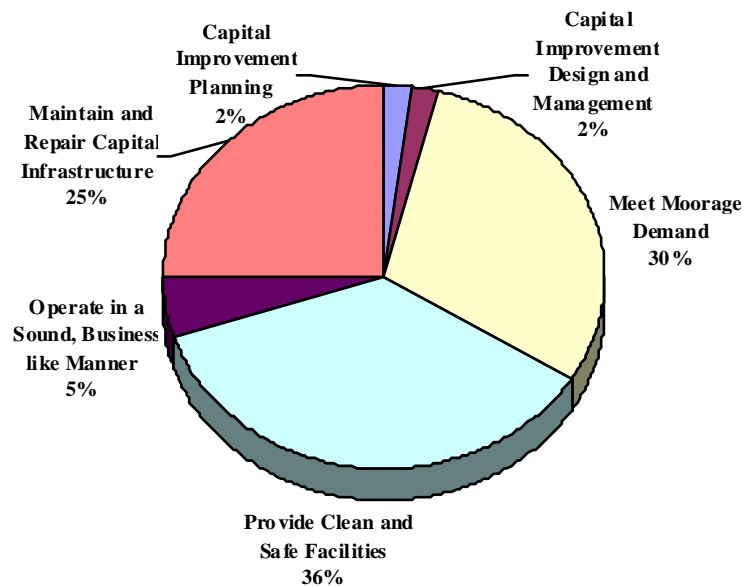
DOCKS

DOCKS MISSION STATEMENT

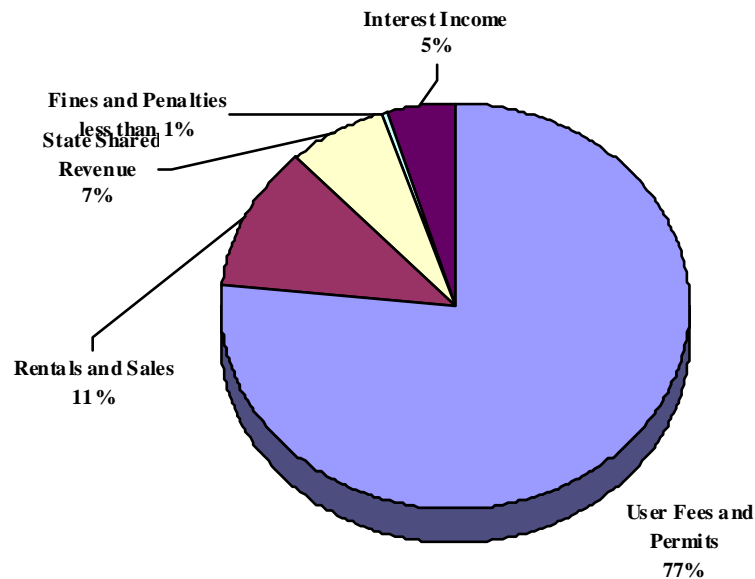
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY11 ADOPTED BUDGET FOR DOCKS \$1,425,700

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

| | FY09 Actuals | FY10 Amended Budget | FY10 Projected Actuals | FY11 Adopted Budget | FY12 Approved Budget |
|-----------------------------------|---------------------|---------------------------|------------------------------|---------------------------|----------------------------|
| EXPENSES: | | | | | |
| Personnel Services | \$ 795,600 | 788,800 | 860,400 | 829,300 | 846,600 |
| Commodities and Services | 467,800 | 602,200 | 510,000 | 586,400 | 588,400 |
| Capital Outlay | 12,100 | 24,500 | 38,000 | 10,000 | 10,000 |
| Total Expenses | 1,275,500 | 1,421,000 | 1,413,900 | 1,425,700 | 1,445,000 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 9,000 | 9,000 | 9,000 | 8,300 | 5,500 |
| User Fees and Permits | 1,500,600 | 1,567,500 | 1,613,500 | 1,660,400 | 1,660,400 |
| State Shared Revenue | 65,000 | - | - | - | - |
| Rentals | 253,100 | - | - | - | - |
| Interest | 140,600 | 119,500 | 100,000 | 100,000 | 100,000 |
| Support from Marine Passenger Fee | 40,000 | 154,100 | 154,100 | 154,100 | 154,100 |
| Equity To Fund Balance | (732,800) | (429,100) | (462,700) | (497,100) | (475,000) |
| Total Funding Sources | \$ 1,275,500 | 1,421,000 | 1,413,900 | 1,425,700 | 1,445,000 |
| STAFFING | 9.32 | 9.86 | 9.86 | 9.86 | 9.86 |
| FUND BALANCE | \$ 4,353,900 | 4,783,000 | 4,816,600 | 5,313,700 | 5,788,700 |

BUDGET HIGHLIGHT

The Docks FY11 Adopted Budget increased \$4,700 (0.3%) from the FY10 Amended Budget. The FY12 Approved Budget increased \$19,300 (1.4%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$40,500 (5.1%) due to Docks splitting .50 FTE between Harbors to Docks, increasing one Harbor Officer I position by .08 FTE, and wage and health care cost increases.
- Commodities and Services decreased \$15,800 (2.6%). The most significant decrease was due to the deferral of maintenance supplies to Capital Projects in FY11 & FY12.
- Capital Outlay decreased \$14,500 (59.2%). Docks began contributing to the Fleet Replacement fund for large equipment purchases.
- User Fees and Permits increased \$92,900 (5.9%) due to higher prices reached through auction process for Tour Sales permits.
- Interest Income decreased \$19,500 (16.3%) due to a continued projected low interest rate.

FY12

- Personnel Services increased \$17,300 (2.1%) due to health care cost increases.

DOCKS

CORE SERVICES

Capital Improvement Program

Includes: Port Director and CIP Staff

Services Provided to: Docks and Harbors Board

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|--|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Harbor construction expenditures | \$8M | \$2M | \$6M | \$3M | \$8M |
| Port construction expenditures | \$0.4M | \$0.9M | \$3M | \$5M | \$1.5M |
| Number of active Harbor construction contracts | 4 | 5 | 5 | 2 | 3 |
| Number of active Port construction contracts | 2 | 2 | 2 | 1 | 1 |
| Number of active Harbor planning and design contracts | 1 | 1 | 1 | 2 | 2 |
| Administrative CIP cost/construction expenditure ratio | 1.0% | 1.0% | 1.5% | 1.5% | 1.5% |

Meet Moorage Demand

Includes: Harbormaster

Services Provided to: Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|-----------------------------------|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Number of vessels denied moorage | 2 | 3 | 4 | 4 | 5 |
| Number of vessels on moorage list | 105 | 93 | 45 | 70 | 60 |

Provide Clean, Safe Facilities

Includes: Port Director and Harbormaster

Services Provided to: Industry and the Public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|-----------------------------|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Number of valid complaints | 6 | 5 | 4 | 4 | 4 |
| Number of accidents | 3 | 3 | 3 | 1 | 1 |
| Number of valid compliments | 8 | 8 | 30 | 50 | 100 |

Operate in a Sound, Business-like Manner

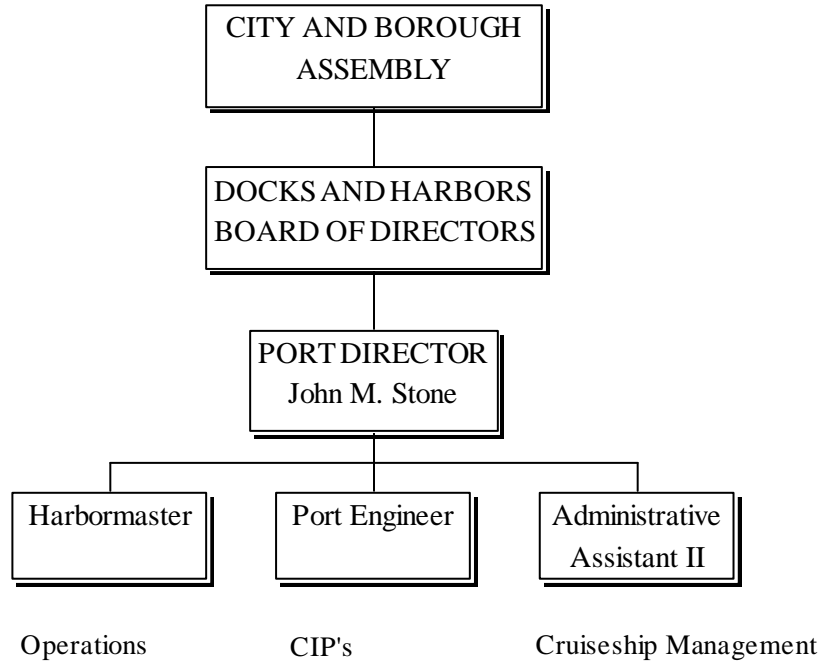
Includes: Port Director and Harbormaster

Services Provided to: Docks and Harbors Board and the public

| | <i>FY08</i> | <i>FY09</i> | <i>FY10</i> | <i>FY11</i> | <i>FY12</i> |
|---|----------------|----------------|------------------|------------------|------------------|
| Key Measures | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> | <i>Projected</i> |
| Number of billing errors. | 30 | 30 | 20 | 20 | 20 |
| % of actual revenues versus budgeted revenues | 105.1% | 1048% | 100% | 100% | 100% |
| % of revenue growth | 40.4% | -22% | 0% | 0% | 01% |
| Number of audit irregularities | 0 | 0 | 0 | 0 | 0 |

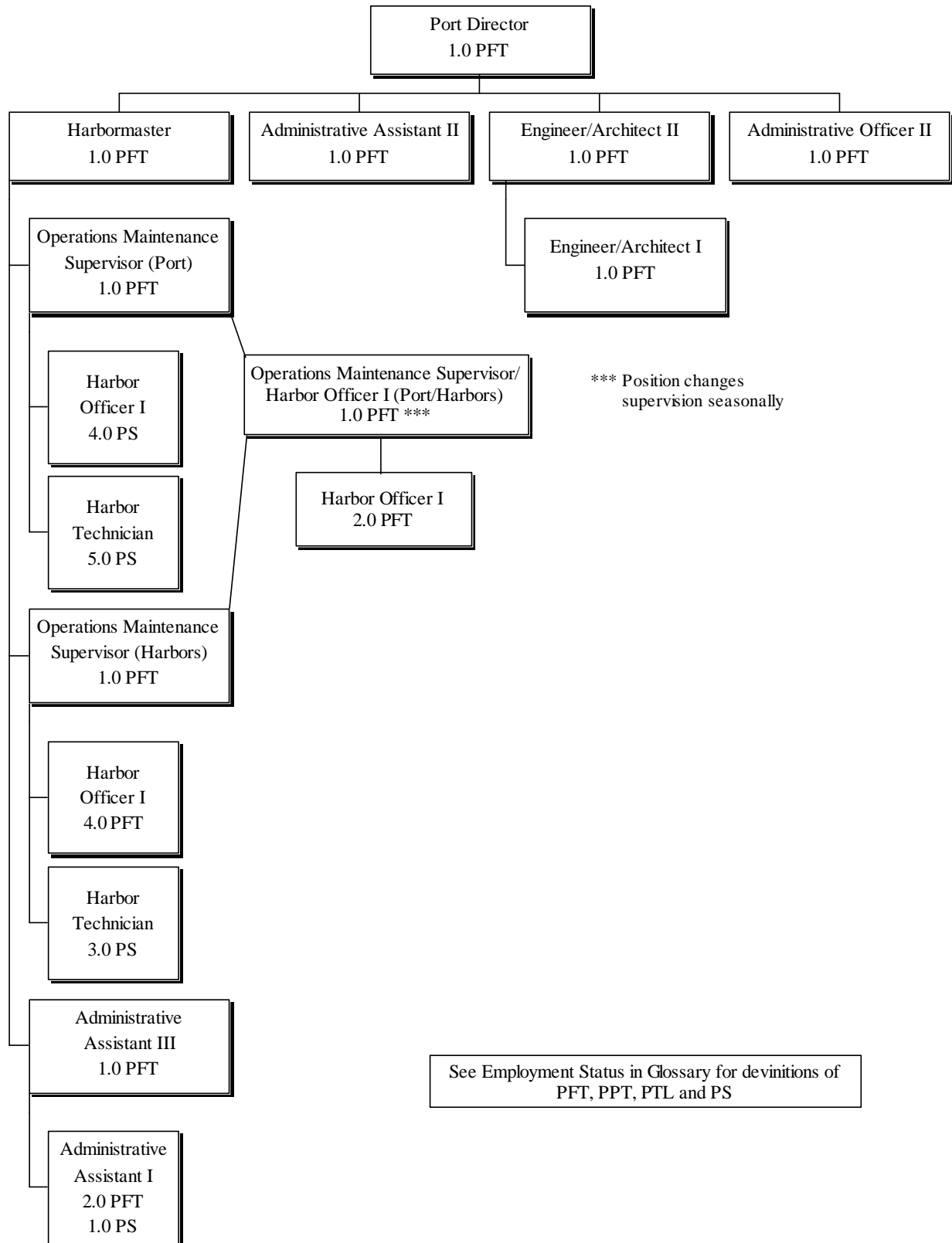
DOCKS

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART



DOCKS

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------------------|-------------------------|---|-------------------------|---|--------------------------|---|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Port Director | 0.50 | \$ 58,900 | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 |
| Harbormaster | 0.50 | 41,400 | 0.50 | 42,600 | 0.50 | 44,100 |
| Administrative Officer II | 0.50 | 30,500 | 0.50 | 36,200 | 0.50 | 36,900 |
| Engineer/Architect I, II | 1.25 | 105,200 | 1.25 | 116,200 | 1.25 | 116,200 |
| Administrative Assistant II | 1.00 | 50,400 | 1.00 | 51,100 | 1.00 | 51,100 |
| Administrative Assistant III (1) | - | - | 0.50 | 29,300 | 0.50 | 29,800 |
| Operations Maintenance Supervisor | 0.50 | 36,900 | 0.50 | 38,200 | 0.50 | 38,700 |
| Harbor Officer I (2) | 3.35 | 199,700 | 3.43 | 181,400 | 3.43 | 181,700 |
| Harbor Technician | 1.68 | 59,900 | 1.68 | 58,700 | 1.68 | 58,700 |
| Overtime | - | 27,800 | - | 20,000 | - | 20,000 |
| Benefits | - | 326,700 | - | 364,300 | - | 379,900 |
| Reimbursement from Capital Projects | - | (148,600) | - | (172,500) | - | (174,300) |
| Total before amendment | 9.28 | 788,800 | 9.86 | 829,300 | 9.86 | 846,600 |
| Amendment | | | | | | |
| Administrative Assistant III (1) | 0.50 | - | - | - | - | - |
| Harbor Officer I (2) | 0.08 | - | - | - | - | - |
| Total Budget | 9.86 | \$ 788,800 | 9.86 | \$ 829,300 | 9.86 | \$ 846,600 |

(1) Docks and Harbors is one department but for accounting purposes it is split into two funds. The two functions share a number of employees and the staffing needs vary from year to year between the two functions. Administrative Assistant III is now to be split 50/50 between Docks & Harbors.

(2) One Harbor Officer I seasonal position was increased by 0.08 FTE to 0.50 FTE.

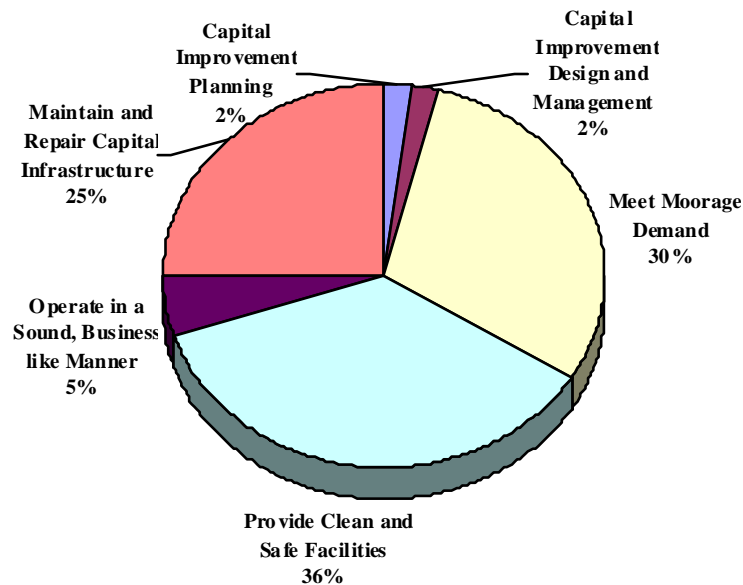
HARBORS

HARBORS MISSION STATEMENT

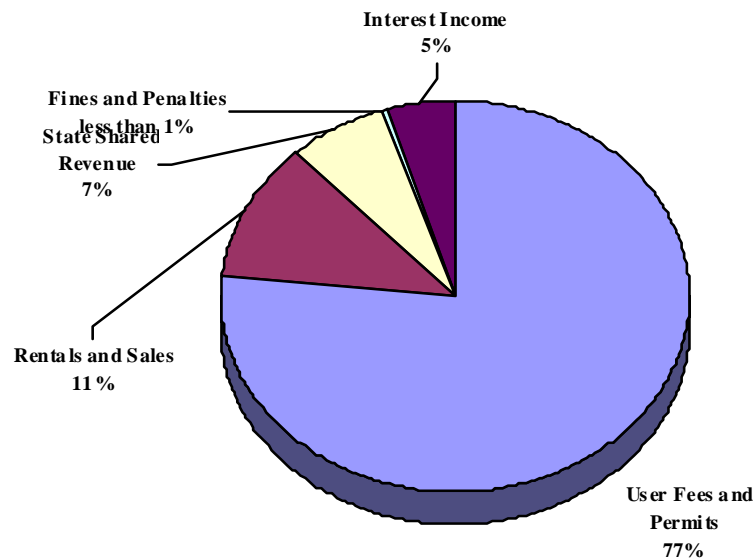
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY11 ADOPTED BUDGET FOR HARBORS \$3,069,300

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 1,333,000 | 1,298,100 | 1,256,900 | 1,261,500 | 1,288,300 |
| Commodities and Services | 1,082,300 | 1,136,900 | 1,029,800 | 1,037,900 | 1,037,900 |
| Capital Outlay | 13,700 | 31,600 | 30,000 | 10,000 | 10,000 |
| Debt Service | 689,000 | 752,600 | 752,600 | 752,200 | 751,400 |
| Support to Capital Projects | 292,500 | - | - | - | - |
| Total Expenses | 3,410,500 | 3,219,200 | 3,069,300 | 3,061,600 | 3,087,600 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 2,314,600 | 2,430,600 | 2,138,700 | 2,146,700 | 2,146,700 |
| Rentals and Sales | 304,900 | 531,800 | 556,500 | 556,500 | 556,500 |
| State Shared Revenue | 447,900 | 350,000 | 350,000 | 350,000 | 350,000 |
| Fines and Penalties | 10,700 | 24,000 | 12,000 | 12,000 | 12,000 |
| Interest Income | 475,400 | 74,500 | 241,700 | 134,000 | 137,100 |
| Equity From (To) Fund Balance | (143,000) | (191,700) | (229,600) | (137,600) | (114,700) |
| Total Funding Sources | \$ 3,410,500 | 3,219,200 | 3,069,300 | 3,061,600 | 3,087,600 |
| STAFFING | 13.39 | 13.13 | 13.13 | 13.13 | 13.13 |
| FUND BALANCE RESERVE | \$ 753,200 | 753,200 | 753,200 | 753,200 | 753,200 |
| AVAILABLE FUND BALANCE | \$ 2,396,500 | 2,588,200 | 2,626,100 | 2,763,700 | 2,878,400 |

BUDGET HIGHLIGHT

The Harbors FY11 Adopted Budget decreased \$157,600 (4.9%) from the FY10 Amended Budget. The FY12 Approved Budget increased \$26,000 (0.8%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services decreased \$36,600 (2.8%), net of wage and health care cost increases, due to the sharing of .50 FTE with Docks.
- Commodities and Services decreased \$99,000 (8.7 %) due to the reduction in contract cost for derelict vessel and minor equipment costs.
- Capital Outlay decreased \$21,600 (6.8%). Harbors began contributing to the Fleet Replacement fund for large equipment purchases.
- User Fees and Permits decreased \$283,900 (11.7%) due to a decrease of harbors users with slow economic conditions.
- Rentals and Sales increased \$24,700 (4.6%) due to new negotiated lease agreements.
- Interest Income increased \$59,500 (8.0%) due to an increased cash balance and an increase on CBJ's estimated interest rate.

FY12

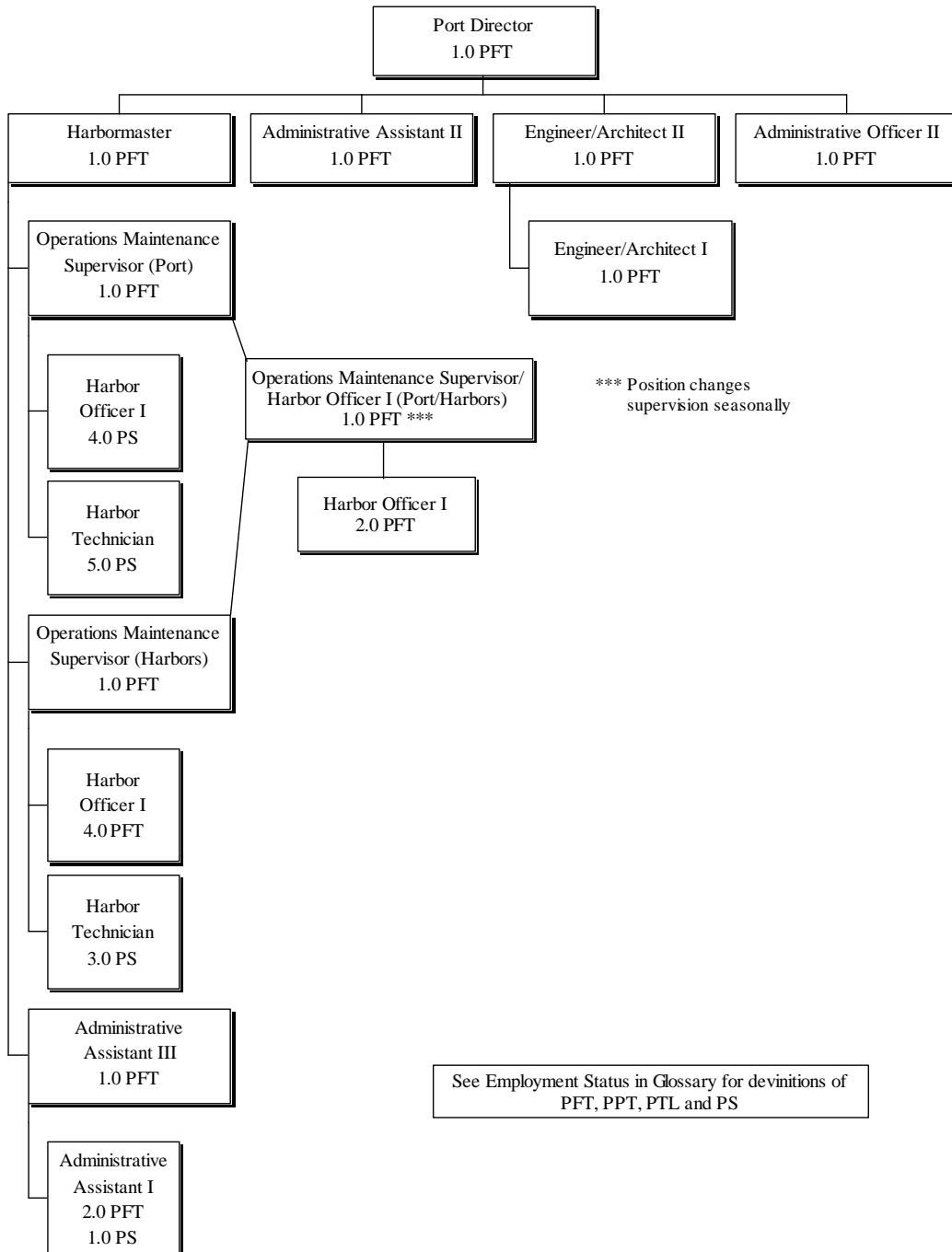
There are no significant budget changes.

HARBORS

CORE SERVICES

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

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



HARBORS

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|---------------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Port Director | 0.50 | \$ 58,900 | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 |
| Harbormaster | 0.50 | 41,400 | 0.50 | 42,600 | 0.50 | 44,100 |
| Administrative Officer II | 0.50 | 30,500 | 0.50 | 36,200 | 0.50 | 36,900 |
| Administrative Assistant III (1) | 1.00 | 58,700 | 0.50 | 29,200 | 0.50 | 29,800 |
| Operations Maintenance Supervisor (1) | 1.92 | 141,700 | 1.50 | 117,200 | 1.50 | 117,700 |
| Administrative Assistant I | 2.42 | 98,500 | 2.42 | 99,900 | 2.42 | 100,800 |
| Harbor Officer I (1) | 5.08 | 299,900 | 5.50 | 319,300 | 5.50 | 320,400 |
| Harbor Technician | 1.71 | 61,300 | 1.71 | 59,800 | 1.71 | 59,800 |
| Overtime | - | 36,000 | - | 25,000 | - | 25,000 |
| Benefits | - | 471,200 | - | 468,500 | - | 490,000 |
| Total before amendment | 13.63 | 1,298,100 | 13.13 | 1,261,500 | 13.13 | 1,288,300 |
| Amendment | | | | | | |
| Administrative Assistant III (1) | (0.50) | - | | | | |
| Operations Maintenance Supervisor (1) | (0.42) | - | - | - | - | - |
| Harbor Officer I (1) | 0.42 | - | - | - | - | - |
| Total Budget | 13.13 | \$ 1,298,100 | 13.13 | \$ 1,261,500 | 13.13 | \$ 1,288,300 |

(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

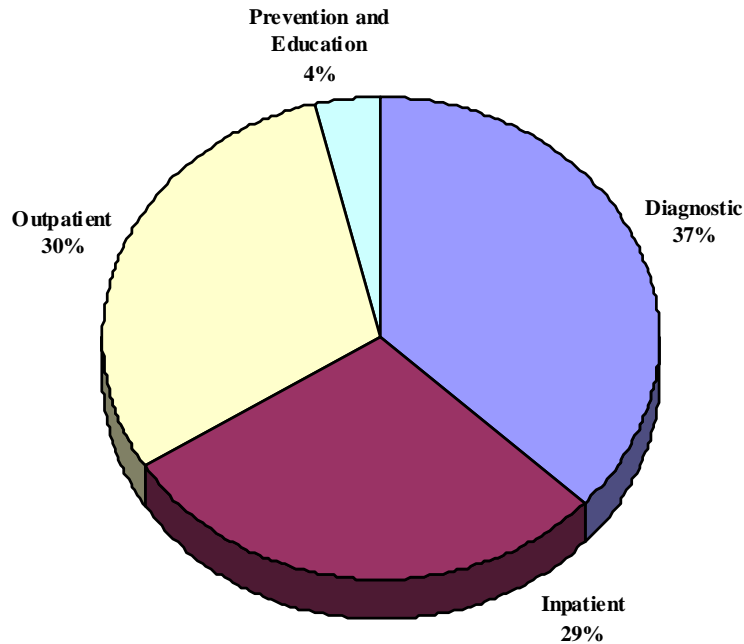
MISSION STATEMENT

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)

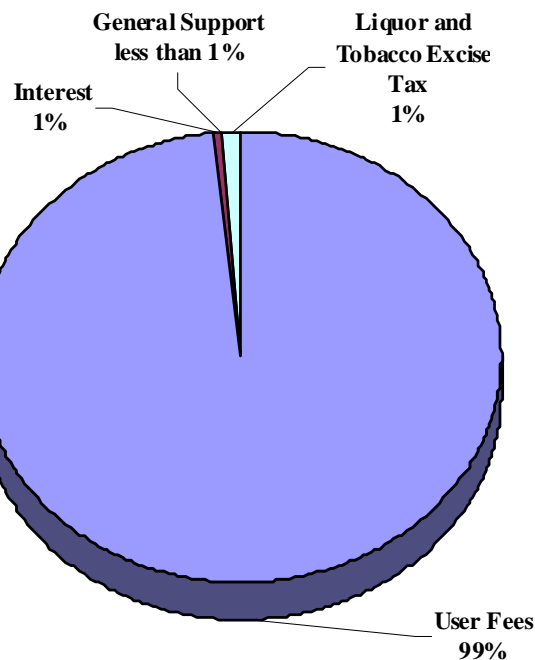
FY11 ADOPTED BUDGET

\$89,025,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|----------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 39,551,300 | 41,224,100 | 42,215,200 | 44,313,500 | 46,086,000 |
| Commodities and Services | 27,279,900 | 28,717,100 | 28,460,300 | 31,417,400 | 32,988,300 |
| Capital Outlay | 2,201,500 | 7,566,000 | 7,566,000 | 6,403,000 | 5,000,000 |
| Debt Service | 2,278,700 | 2,047,100 | 2,038,100 | 1,891,900 | 1,874,600 |
| Support to Capital Projects | - | 400,000 | 2,756,100 | 5,000,000 | 5,000,000 |
| Total Expenses | 71,311,400 | 79,954,300 | 83,035,700 | 89,025,800 | 90,948,900 |
| FUNDING SOURCES: | | | | | |
| User Fees | 76,319,200 | 81,636,300 | 83,481,200 | 90,566,400 | 95,094,700 |
| Interest | 1,481,500 | 370,400 | 487,000 | 383,800 | 394,500 |
| Support from: | | | | | |
| General Fund for Rainforest | | | | | |
| Recovery Center | 195,400 | 195,400 | 195,400 | - | - |
| Liquor Tax | 666,100 | 705,300 | 705,300 | 937,300 | 937,300 |
| Tobacco Excise Tax | 241,500 | 222,300 | 222,300 | 185,700 | 185,700 |
| Marine Passenger Fee | - | 23,000 | 23,000 | 29,600 | 29,600 |
| Equity From (To) Fund Balance | (7,592,300) | (3,198,400) | (2,078,500) | (3,077,000) | (5,692,900) |
| Total Funding Sources | \$ 71,311,400 | 79,954,300 | 83,035,700 | 89,025,800 | 90,948,900 |
| STAFFING | 394.86 | 395.22 | 395.22 | 411.01 | 411.01 |
| FUND BALANCE | \$ 16,297,900 | 19,496,300 | 18,376,400 | 21,453,400 | 27,146,300 |

* The department is projecting their FY10 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY10, an additional appropriation request. The funding source for the additional appropriation will be user fees and fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY10 expenses to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY11 Adopted Budget increased \$9,071,500 (11.3%) over the FY10 Amended Budget. The FY12 Approved Budget is an increase of \$1,923,100 (2.2%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$3,089,400 (7.5%) due to previously negotiated 4% COLA increase in addition to market survey adjustments from FY10.
- Commodities & Services increased \$2,700,300 (9.4%) due to a combination of things: utility costs increased with the additional square footage as the result of the completed Project 2005 construction project, increased cost of supplies and increased bad debt as a national trend of patients who do not pay their bills.
- Capital Outlay decreased \$1,163,000 (15.4%) due to the end of the Project 2005 construction project.
- Debt Service decreased \$155,200 (7.6%) according to bond payment schedule.

BARTLETT REGIONAL HOSPITAL

- Support to Capital Projects increased by \$4,600,000 (more than 10 times) due to reserving funding for the Child and Adolescent Mental Health Unit.
- User Fees increased \$8,930,100 (10.9%) due to Board approved projected rate increase to raise funds for the Child and Adolescent Mental Health Unit.
- Support from General Fund for Rainforest Recovery Center, Liquor Tax and Tobacco Excise Tax shifted to provide BRH with the same support while eliminating contribution from General Fund (that was a budget savings on the General Fund side).
- Support from Marine Passenger Fee increased \$6,600 (16.4%) to off set bad debt expenses BRH incurs directly related to cruise ship passengers.

FY12

- Personnel Services increased \$1,772,500 (4.0%) due to anticipated negotiated wage increases.
- Commodities & Services increased \$1,570,900 (5.0%) due to continued increases in pharmaceutical supplies.
- Capital Outlay decreased \$1,403,000 (21.9%) resulting from the plan to buy less equipment.
- User Fees increased \$4,528,300 (5%) due to Board approved rate increase to raise funds for the Child and Adolescent Mental Health Unit.

CORE SERVICES

Diagnostic

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

Services Provided to: Patients of the hospital, employees

| Key Measures | <i>FY08</i> <i>Actuals</i> Full Accreditation | <i>FY09</i> <i>Actuals</i> Full Accreditation | <i>FY10</i> <i>Projected</i> Full Accreditation | <i>FY11</i> <i>Projected</i> Full Accreditation | <i>FY12</i> <i>Projected</i> Full Accreditation |
|-----------------------------|--|--|--|--|--|
| JCAHO Results | | | | | |
| OSHA injury rate | .0400 | .0145 | .025 | .025 | .025 |
| Nosocomial infection rate | .005 | .005 | .002 | .002 | .002 |
| Patient satisfaction survey | ----- | 89.1 | 89.1 | 89.5 | 89.5 |
| Turnover rate | 27.2% | 19.3% | 12.3% | 10.0% | 10.0% |
| Vacancy rate | ---- | ---- | ---- | ---- | ---- |
| Staff hours per APD | 28.3 | 28.2 | 27.9 | 27.0 | 27.0 |
| Total margin | 2.86% | 5.60% | 7.22% | 8.70% | 8.70% |
| Expense per APD | \$2323.06 | \$2459.56 | \$2524.78 | \$2629.00 | \$2629.00 |

BARTLETT REGIONAL HOSPITAL

CORE SERVICES, CONTINUED

Inpatient Treatment

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

Services Provided to: Patients of the hospital, employees

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|-----------------------------|---|---|---|---|---|
| JCAHO Results | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation |
| Physician Recruitment | General Surgeon | General Surgeon | Urologist | Psychiatrist | Psychiatrist |
| OSHA injury rate | .0400 | .0145 | .025 | .025 | .025 |
| Nosocomial infection rate | .005 | .005 | .002 | .002 | .002 |
| Patient satisfaction survey | 83.2 | 87.1 | 87.8 | 88.0 | 88.0 |
| Turnover rate | 27.2% | 19.3% | 12.3% | 10.0% | 10.0% |
| Vacancy rate | ---- | ----- | ----- | ----- | ----- |
| Staff hours per APD | 28.3 | 28.2 | 27.9 | 27.0 | 27.0 |
| Total margin | 2.86% | 5.60% | 7.22% | 8.70% | 8.70% |
| Expense per APD | \$2323.06 | \$2459.56 | \$2524.78 | \$2629.00 | \$2629.00 |
| Physician Recruitment | General Surgeon | General Surgeon | Urologist | Psychiatrist | Psychiatrist |
| Average daily census | 33.7 | 31.2 | 33.3 | 34.3 | 34.3 |

Outpatient Treatment

Includes: Physical Rehab, Chemical Dependency, Surgical Day Care

Services Provided to: Patients of the hospital, employees

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|-----------------------------|---|---|---|---|---|
| JCAHO Results | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation |
| Physician Recruitment | General Surgeon | General Surgeon | Urologist | Psychiatrist | Psychiatrist |
| OSHA injury rate | .0400 | .0145 | .025 | .025 | .025 |
| Nosocomial infection rate | .005 | .005 | .002 | .002 | .002 |
| Patient satisfaction survey | ----- | 89.1 | 89.1 | 89.5 | 89.5 |
| Turnover rate | 27.2% | 19.3% | 12.3% | 10.0% | 10.0% |
| Vacancy rate | ---- | ----- | ----- | ----- | ----- |
| Staff hours per APD | 28.3 | 28.2 | 27.9 | 27.0 | 27.0 |
| Total margin | 2.86% | 5.60% | 7.22% | 8.70% | 8.70% |
| Expense per APD | \$2323.06 | \$2459.56 | \$2524.78 | \$2629.00 | \$2629.00 |

Prevention/Education

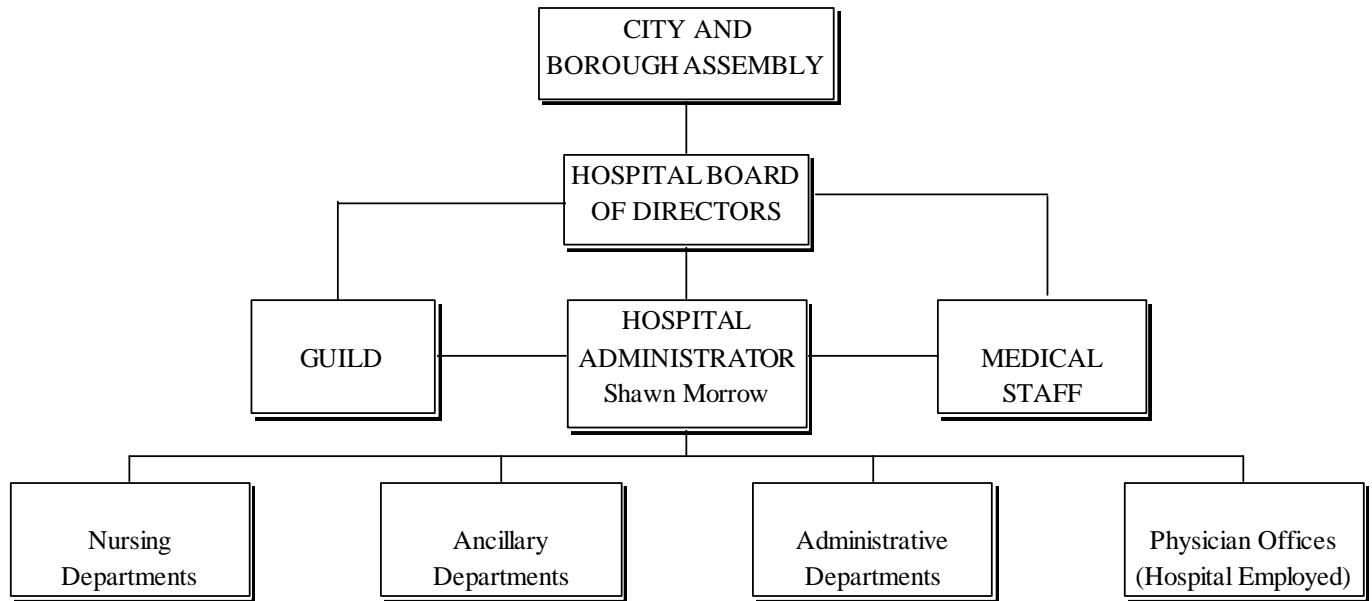
Includes: Kidsafe, Health Fairs

Services Provided to: Community

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---|---|---|---|---|
| Number of people participating (Kidsafe every other year) | 1049 | 2449 | 1665 | 2245 | 2245 |

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

| CLASS TITLE: | FY10 Adopted | | FY11 Adopted | | FY12 Approved | |
|--------------------------------|-----------------|----------------------|-----------------|----------------------|------------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Chief Nursing Officer | 1.00 | \$ 135,200 | 1.00 | \$ 140,600 | 1.00 | \$ 146,200 |
| Chief Operating Officer | 1.00 | 165,400 | 1.00 | 172,000 | 1.00 | 178,900 |
| Human Resources Director | 1.00 | 91,800 | 1.00 | 105,900 | 1.00 | 110,100 |
| Director of Pharmacy | 1.00 | 134,100 | 1.00 | 142,300 | 1.00 | 148,000 |
| Director of Materials Mgmt | 1.00 | 82,300 | 1.00 | 92,100 | 1.00 | 95,800 |
| Director of Health Info Mgmt | 1.00 | 104,800 | 1.00 | 107,000 | 1.00 | 111,300 |
| Laboratory Manager | 1.00 | 98,300 | 1.00 | 105,900 | 1.00 | 110,100 |
| Radiology Manager | 1.00 | 107,800 | 1.00 | 121,800 | 1.00 | 126,700 |
| Facility Manager | 1.00 | 100,000 | 1.00 | 105,900 | 1.00 | 110,100 |
| Information Systems Mgmt | 1.00 | 99,000 | 1.00 | 111,000 | 1.00 | 115,400 |
| Community Relations Director | 1.00 | 100,000 | 1.00 | 106,000 | 1.00 | 110,200 |
| Director of Case Management | 1.00 | 101,300 | 1.00 | 105,900 | 1.00 | 110,100 |
| Physical Rehab Manager | 1.00 | 105,400 | 1.00 | 121,800 | 1.00 | 126,700 |
| Dietary Supervisor | 2.00 | 117,500 | 1.99 | 119,200 | 1.99 | 124,000 |
| Patient Account Manager | 1.00 | 97,200 | 1.00 | 80,100 | 1.00 | 83,300 |
| Nutrition Manager | 1.00 | 89,800 | 1.00 | 91,600 | 1.00 | 95,300 |
| Controller | 1.00 | 111,200 | 1.00 | 115,700 | 1.00 | 120,300 |
| Nurse Manager | 4.00 | 427,700 | 4.00 | 487,300 | 4.00 | 506,800 |
| House Supervisor | 4.51 | 433,600 | 4.88 | 488,100 | 4.88 | 507,600 |
| Patient Education Coordinator | 2.55 | 208,100 | 2.00 | 173,700 | 2.00 | 180,600 |
| Lead House Supervisor | 0.90 | 104,100 | 0.95 | 111,400 | 0.95 | 115,900 |
| Clinical Case Manager | 3.03 | 262,400 | 2.00 | 185,800 | 2.00 | 193,200 |
| Nursing System Manager | 1.50 | 164,800 | 1.00 | 121,800 | 1.00 | 126,700 |
| MHU Unit Manager | 2.00 | 233,800 | 1.00 | 132,300 | 1.00 | 137,600 |
| Surgical Services Nurse Mgr | 1.00 | 135,100 | 1.00 | 141,200 | 1.00 | 146,800 |
| Quality / Process Improve | 1.00 | 114,400 | 1.00 | 141,200 | 1.00 | 146,800 |
| Education Director | 1.00 | 100,700 | 1.00 | 105,900 | 1.00 | 110,100 |
| Education Coordinator | 1.50 | 128,800 | 2.56 | 229,300 | 2.56 | 238,500 |
| Infection Control Coordinator | 0.65 | 62,400 | 1.00 | 95,200 | 1.00 | 99,000 |
| Cardiac Rehab Care Coordinator | 0.95 | 89,900 | 0.48 | 46,500 | 0.48 | 48,400 |
| Clinical Info Sys Analyst | 1.02 | 92,700 | 0.97 | 89,000 | 0.97 | 92,600 |
| PACS Administrator | 1.05 | 79,300 | 1.10 | 87,100 | 1.10 | 90,600 |
| Lab Systems Analyst | 1.00 | 84,200 | 1.00 | 87,700 | 1.00 | 91,200 |
| Clinical Assistant Manager | 1.11 | 110,600 | 2.11 | 206,800 | 2.11 | 215,100 |
| Clinical Coordinator RRC | 1.04 | 77,200 | 1.04 | 71,300 | 1.04 | 74,200 |
| Clinical Nurse V | 4.15 | 392,500 | 6.41 | 608,300 | 6.41 | 632,600 |
| Clinical Nurse IV | 8.81 | 756,500 | 6.16 | 546,400 | 6.16 | 568,300 |
| Clinical Nurse III | 67.34 | 5,656,800 | 57.36 | 4,925,100 | 57.36 | 5,122,100 |
| Clinical Nurse II | 3.04 | 217,800 | 13.24 | 1,019,200 | 13.24 | 1,060,000 |
| Clinical Nurse I | 2.04 | 121,800 | 3.25 | 381,700 | 3.25 | 397,000 |
| Nurse Intern | 0.89 | 42,200 | 1.05 | 50,400 | 1.05 | 52,400 |
| PRN | 0.51 | 47,600 | 0.03 | 400 | 0.03 | 400 |
| Licensed Practical Nurse | 3.86 | 223,400 | 4.35 | 257,500 | 4.35 | 267,800 |
| Dive Supervisor | 0.03 | 2,200 | 0.03 | 2,500 | 0.03 | 2,600 |
| Risk Manager | - | - | 1.00 | 102,100 | 1.00 | 106,200 |
| Nurse Reviewer | - | - | 0.50 | 44,500 | 0.50 | 46,300 |
| Regulatory Specialist | - | - | 1.00 | 92,400 | 1.00 | 96,100 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY10 Adopted | | FY11 Adopted | | FY12 Approved | |
|---------------------------------|-----------------|----------------------|-----------------|----------------------|------------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Pharmacist | 4.97 | 703,800 | 4.40 | 639,000 | 4.40 | 664,600 |
| Speech Therapist | 1.00 | 67,100 | 0.50 | 40,900 | 0.50 | 42,500 |
| Physical Therapist | 3.91 | 339,600 | 5.73 | 556,600 | 5.73 | 578,900 |
| Occupational Therapist | 1.84 | 146,700 | 1.65 | 136,000 | 1.65 | 141,400 |
| Respiratory Therapist | 5.00 | 372,700 | 4.90 | 396,000 | 4.90 | 411,800 |
| Respiratory Therapy Manager | 1.00 | 85,400 | 1.00 | 105,900 | 1.00 | 110,100 |
| Compliance Officer | 1.00 | 95,000 | 1.00 | 105,900 | 1.00 | 110,100 |
| Dietician | 1.50 | 94,200 | 1.50 | 104,800 | 1.50 | 109,000 |
| Accounting Manager | 1.00 | 71,300 | 1.00 | 77,800 | 1.00 | 80,900 |
| Grant Writer | 0.75 | 46,300 | 0.75 | 48,200 | 0.75 | 50,100 |
| Physician Practice Admin | 1.00 | 100,900 | 1.00 | 121,800 | 1.00 | 126,700 |
| Patient Access Services Sup. | 1.07 | 74,500 | 1.00 | 80,100 | 1.00 | 83,300 |
| Collection Supervisor | 1.02 | 52,000 | 1.05 | 59,000 | 1.05 | 61,400 |
| Patient Account Supervisor | 1.10 | 73,300 | 1.13 | 81,600 | 1.13 | 84,900 |
| Physician Office Manager | 2.00 | 120,000 | 2.00 | 126,000 | 2.00 | 131,000 |
| Social Worker | 0.70 | 48,100 | 0.75 | 52,000 | 0.75 | 54,100 |
| Substance Abuse Counselor | 1.15 | 76,000 | - | - | - | - |
| Social Work Services Associate | 3.13 | 199,900 | 3.07 | 213,900 | 3.07 | 222,500 |
| Activities Program Coordinator | 0.50 | 23,800 | 0.99 | 26,600 | 0.99 | 27,700 |
| Substance Abuse Counselor II | 3.45 | 224,400 | 4.16 | 281,400 | 4.16 | 292,700 |
| MHU Clinical Coordinator | 1.00 | 85,900 | 1.00 | 89,300 | 1.00 | 92,900 |
| Lead Histology Tech | 0.50 | 20,600 | 1.07 | 89,100 | 1.07 | 92,700 |
| Resident Aide | 4.37 | 188,800 | 6.50 | 271,200 | 6.50 | 282,000 |
| Histology Tech II | 2.43 | 172,300 | 1.00 | 73,200 | 1.00 | 76,100 |
| Laboratory - Med Tech II | 4.04 | 332,000 | 4.00 | 342,900 | 4.00 | 356,600 |
| Laboratory - Med Tech | 4.69 | 350,600 | 4.52 | 355,900 | 4.52 | 370,100 |
| Laboratory - Aide | - | - | 0.24 | 7,800 | 0.24 | 8,100 |
| Laboratory - Aide II | 4.30 | 183,100 | 4.50 | 202,700 | 4.50 | 210,800 |
| Path Secretary/Transcriptionist | 1.00 | 47,000 | 1.00 | 48,800 | 1.00 | 50,800 |
| OR - Support Tech | 7.99 | 490,300 | 7.42 | 444,200 | 7.42 | 462,000 |
| Mental Health Asst I | - | - | 2.77 | 131,300 | 2.77 | 136,600 |
| Therapy Aide / Clerk | 2.00 | 75,200 | 2.03 | 80,200 | 2.03 | 83,400 |
| Certified Nurse Asst I | 3.02 | 130,100 | 5.30 | 220,800 | 5.30 | 229,600 |
| Radiology Tech III | 2.86 | 205,700 | 1.21 | 98,300 | 1.21 | 102,200 |
| Radiology Tech II | 7.25 | 496,600 | 5.19 | 410,000 | 5.19 | 426,400 |
| CT Scan Tech II | 1.25 | 112,900 | 1.79 | 156,300 | 1.79 | 162,600 |
| Mammo Tech II | - | - | 1.36 | 68,800 | 1.36 | 71,600 |
| MRI Tech II | 0.71 | 60,200 | 0.10 | 9,700 | 0.10 | 10,100 |
| Special Imaging Coordinator | 1.68 | 172,600 | 3.42 | 328,500 | 3.42 | 341,600 |
| Lead Mammography Tech | 1.05 | 84,000 | 1.04 | 89,000 | 1.04 | 92,600 |
| Ultrasound Tech III | 0.37 | 46,000 | 1.10 | 109,700 | 1.10 | 114,100 |
| Ultrasound Tech II | 2.17 | 176,500 | 2.40 | 206,400 | 2.40 | 214,700 |
| Ultrasound Tech I | 1.10 | 68,000 | - | - | - | - |
| Ultrasound Coordinator | 1.42 | 148,500 | 1.37 | 148,800 | 1.37 | 154,800 |
| Health Info Mgmt Tech II | 2.00 | 102,800 | 1.95 | 101,300 | 1.95 | 105,400 |
| Health Info Mgmt Tech I | 6.03 | 289,200 | 5.24 | 259,800 | 5.24 | 270,200 |
| CSR Tech | 1.01 | 39,500 | 1.01 | 41,600 | 1.01 | 43,300 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY10 Adopted | | FY11 Adopted | | FY12 Approved | |
|-----------------------------------|-----------------|----------------------|-----------------|----------------------|------------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Inside Tender | 0.03 | 1,800 | 0.03 | 2,000 | 0.03 | 2,100 |
| Mental Health Asst II | 6.32 | 328,900 | 3.60 | 193,800 | 3.60 | 201,600 |
| Certified Nurse Asst II | 10.38 | 560,400 | 12.52 | 593,300 | 12.52 | 617,000 |
| Emergency Medical Technician | 7.92 | 367,000 | 8.24 | 431,800 | 8.24 | 449,100 |
| Pharmacy Tech III | 1.99 | 102,500 | 2.34 | 122,400 | 2.34 | 127,300 |
| Pharmacy Tech II | 1.04 | 51,000 | 1.17 | 61,300 | 1.17 | 63,800 |
| Pharmacy Tech I | - | - | 0.59 | 26,500 | 0.59 | 27,600 |
| Operations Support Tech | 1.02 | 57,500 | 1.00 | 64,600 | 1.00 | 67,200 |
| Network Support Tech | 2.08 | 132,700 | 2.15 | 152,700 | 2.15 | 158,800 |
| Telecomm Specialist | - | - | 0.99 | 68,600 | 0.99 | 71,300 |
| Network Administrator | 1.02 | 84,300 | 1.04 | 90,500 | 1.04 | 94,100 |
| Business Systems Analyst | 1.02 | 86,800 | 0.97 | 78,200 | 0.97 | 81,300 |
| System Administrator | 1.02 | 86,900 | 1.03 | 92,200 | 1.03 | 95,900 |
| Administrative Assistant | 2.00 | 96,900 | 2.00 | 102,800 | 2.00 | 106,900 |
| Medical Staff Coordinator | 1.00 | 56,400 | 1.00 | 57,700 | 1.00 | 60,000 |
| HR Generalist | 1.50 | 95,300 | 2.00 | 125,000 | 2.00 | 130,000 |
| Executive Assistant | 1.00 | 54,000 | 1.00 | 57,200 | 1.00 | 59,500 |
| HR Recruiter | 1.00 | 72,700 | 0.50 | 37,000 | 0.50 | 38,500 |
| HR Specialist | 1.00 | 41,500 | 1.00 | 43,200 | 1.00 | 44,900 |
| Administrative Clerk | - | - | 1.06 | 38,800 | 1.06 | 40,400 |
| Pt Fin Svc Representative | 5.23 | 203,900 | 3.72 | 143,900 | 3.72 | 149,700 |
| Physician Billing Clerk | 3.93 | 140,300 | 3.52 | 134,700 | 3.52 | 140,100 |
| Secretary | 1.00 | 39,100 | - | - | - | - |
| Physician Billing Clerk II | 2.00 | 86,300 | 3.16 | 141,600 | 3.16 | 147,300 |
| Accounting Tech I | 1.00 | 43,000 | 1.00 | 44,800 | 1.00 | 46,600 |
| Administrative Clerk II | 9.98 | 369,600 | 11.26 | 480,000 | 11.26 | 499,200 |
| PFS Specialist | 5.57 | 232,500 | 6.02 | 263,700 | 6.02 | 274,200 |
| Physician Billing System Admin | 1.00 | 43,700 | 1.00 | 49,000 | 1.00 | 51,000 |
| Quality Review and Regulations | 1.00 | 41,500 | 1.00 | 43,200 | 1.00 | 44,900 |
| Insurance Verification Specialist | 1.02 | 44,600 | 1.00 | 44,200 | 1.00 | 46,000 |
| Patient Account Services Rep | 5.67 | 261,100 | 3.04 | 138,500 | 3.04 | 144,000 |
| Patient Account Services Spec | 4.30 | 191,600 | 9.08 | 436,500 | 9.08 | 454,000 |
| Patient Account Services Comm | 1.02 | 41,800 | 1.01 | 41,900 | 1.01 | 43,600 |
| Office Receptionist | 0.47 | 17,300 | - | - | - | - |
| PFS Financial Counselor | - | - | 1.00 | 39,100 | 1.00 | 40,700 |
| Diag Im Office Supervisor | 1.00 | 44,800 | 1.00 | 46,700 | 1.00 | 48,600 |
| Buyer | 1.10 | 44,300 | 1.50 | 72,200 | 1.50 | 75,100 |
| Storeroom Clerk II | 1.00 | 37,600 | 2.00 | 74,500 | 2.00 | 77,500 |
| Storeroom Clerk I | 1.00 | 34,300 | - | - | - | - |
| Accounting Tech II | 2.02 | 97,400 | 1.00 | 49,500 | 1.00 | 51,500 |
| Unit Clerk | 2.95 | 126,300 | 2.68 | 118,900 | 2.68 | 123,700 |
| Timekeeper/Outside Tender | 0.04 | 1,500 | 0.03 | 1,300 | 0.03 | 1,400 |
| Surgical Services Scheduler | 1.01 | 41,900 | 1.02 | 44,000 | 1.02 | 45,800 |
| Surgical Services Attendant | 1.00 | 42,700 | 1.01 | 49,800 | 1.01 | 51,800 |
| Cook | 7.05 | 314,500 | 7.00 | 329,900 | 7.00 | 343,100 |
| Diet Aide | 8.34 | 315,700 | 8.68 | 337,400 | 8.68 | 350,900 |
| Lead Security Officer | 1.04 | 55,400 | 1.00 | 67,300 | 1.00 | 70,000 |
| Security Officer | 4.76 | 226,900 | 4.48 | 220,500 | 4.48 | 229,300 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY10 Adopted | | FY11 Adopted | | FY12 Approved | |
|---------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Env Svc Manager | 1.00 | 68,700 | 1.00 | 71,400 | 1.00 | 74,300 |
| Env Svc Tech I | 19.79 | 717,000 | 19.50 | 805,300 | 19.50 | 837,500 |
| Housekeeper Aide | 0.25 | 4,900 | - | - | - | - |
| Laundry Tech I | - | - | 3.50 | 125,500 | 3.50 | 130,500 |
| Lead Maintenance Mechanic | 1.02 | 68,100 | 1.00 | 65,800 | 1.00 | 68,400 |
| Lead Bio-Med Tech | 1.02 | 76,100 | 1.00 | 76,400 | 1.00 | 79,500 |
| Bio-Med Tech II | - | - | 1.00 | 61,800 | 1.00 | 64,300 |
| Bio-Med Tech I | 1.04 | 55,600 | - | - | - | - |
| Maintenance Mechanic II | 2.48 | 154,800 | 2.28 | 162,100 | 2.28 | 168,600 |
| Maintenance Mechanic I | 4.98 | 260,800 | 5.72 | 356,800 | 5.72 | 371,100 |
| Psychiatrist | 1.00 | 221,100 | 1.00 | 252,700 | 1.00 | 262,800 |
| Adult Psychiatrist | 1.00 | 211,700 | 1.00 | 225,000 | 1.00 | 234,000 |
| Child Psychiatrist | - | - | 1.00 | 225,900 | 1.00 | 234,900 |
| Child Psychiatrist I | 1.00 | 217,200 | 1.00 | 225,900 | 1.00 | 234,900 |
| Psychiatric Services Director | 1.00 | 221,000 | 1.00 | 229,800 | 1.00 | 239,000 |
| Senior Psychiatrist | 1.00 | 249,300 | - | - | - | - |
| Surgeon | 2.00 | 700,000 | 2.00 | 727,900 | 2.00 | 757,000 |
| Benefits | - | 13,276,500 | - | 14,232,500 | - | 14,800,900 |
| Total Hospital Employees | <u>395.22</u> | <u>\$ 41,224,100</u> | <u>411.01</u> | <u>\$ 44,313,500</u> | <u>411.01</u> | <u>\$ 46,086,000</u> |

NOTES

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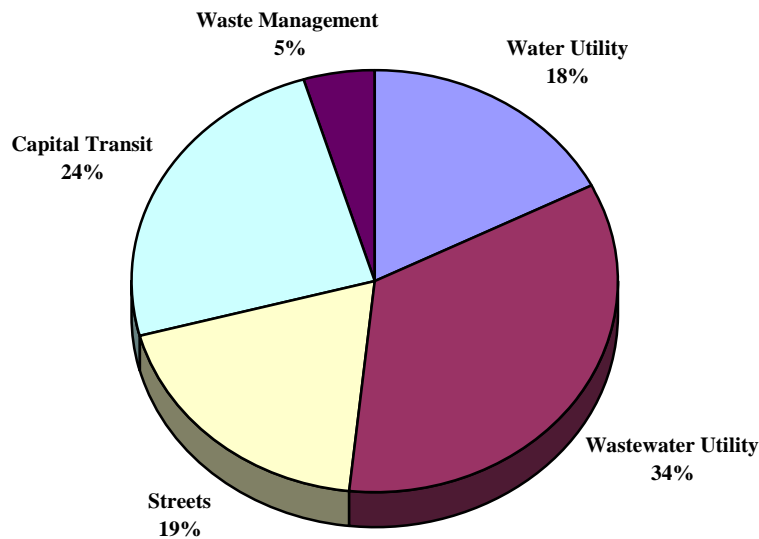
WASTE MANAGEMENT

MISSION STATEMENT

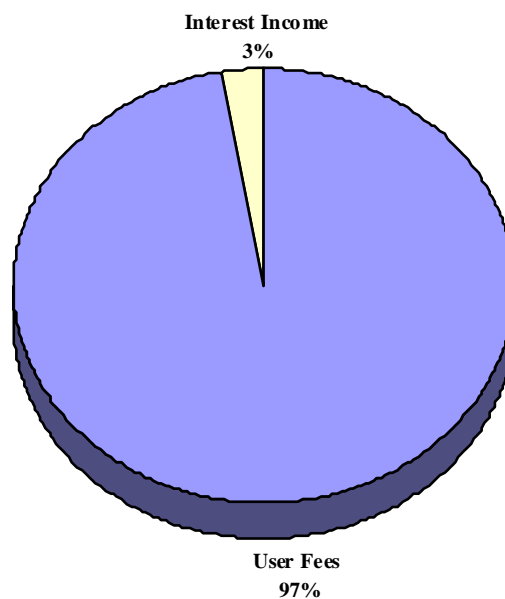
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR WASTE MANAGEMENT \$1,235,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|-------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 16,800 | 117,300 | 88,100 | 139,500 | 145,100 |
| Commodities and Services | 974,400 | 1,111,700 | 1,122,600 | 1,095,500 | 1,069,600 |
| Total Expenses | 991,200 | 1,229,000 | 1,210,700 | 1,235,000 | 1,214,700 |
| FUNDING SOURCES: | | | | | |
| User Fees | 1,069,600 | 1,030,900 | 1,036,000 | 1,038,400 | 1,038,400 |
| Interest Income | 36,500 | 25,000 | 30,200 | 30,800 | 31,600 |
| Equity (To) From Fund Balance | (114,900) | 173,100 | 144,500 | 165,800 | 144,700 |
| Total Funding Sources | \$ 991,200 | 1,229,000 | 1,210,700 | 1,235,000 | 1,214,700 |
| STAFFING | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| FUND BALANCE | \$ 891,200 | 718,100 | 746,700 | 580,900 | 436,200 |

BUDGET HIGHLIGHT

The Public Work's Waste Management Division's FY11 Adopted Budget represents an increase of \$6,000 (0.5%) over the FY10 Amended Budget. The FY12 Approved Budget represents a decrease of \$20,300 (1.6%) from the FY11 Adopted Budget.

The significant budgetary changes are:

FY11

There are no significant budget changes.

FY12

- Commodities and Services decreased \$25,900 (18.6%) due mainly to a \$25,000 decrease in Fleet Maintenance charges. Waste Management has scheduled a replacement of an old baler, thus reducing the cost for repairs.

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 Program with a collection site off City and Borough property.

Household Hazardous Waste Program with a collection site at Hazardous Waste building on City and Borough property.

Junk Vehicle Program with a collection site for junked vehicles off City and Borough property.

Services provided to: Residents of Juneau

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Projected</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---|---|---|---|---|
| Tons of waste material recycled | 1,954 | 1,867 | 1,820 | 2,021 | 2,040 |
| Percentage of increase/decrease of collected waste material | +93% | -4% | -3% | +11% | +1% |
| Pounds of household hazardous material collected/treated | 513,716 | 506,175 | 500,565 | 510,480 | 516,550 |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15% | -3% | +2% | +2% | +3.6% |
| Percent of increase/decrease of number of junk vehicles brought to junk vehicle events | +178% | -10% | +10% | +10% | +8% |

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

WASTE MANAGEMENT

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Solid Waste Coordinator | 1.00 | \$ 64,700 | 1.00 | \$ 78,100 | 1.00 | \$ 80,700 |
| Overtime | - | 1,500 | - | 1,500 | - | 1,500 |
| Benefits | - | 34,500 | - | 40,500 | - | 42,900 |
| Workforce | - | 16,600 | - | 19,400 | - | 20,000 |
| Total Budget | 1.00 | \$ 117,300 | 1.00 | \$ 139,500 | 1.00 | \$ 145,100 |

NOTES

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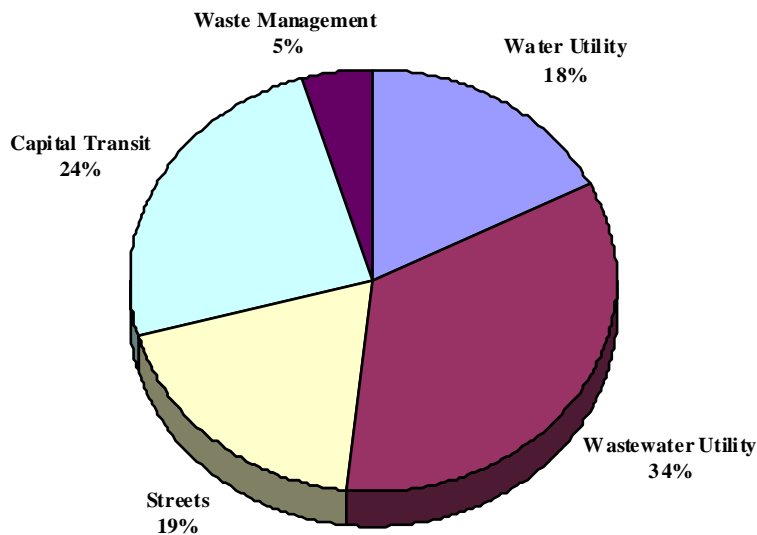
WASTEWATER

MISSION STATEMENT

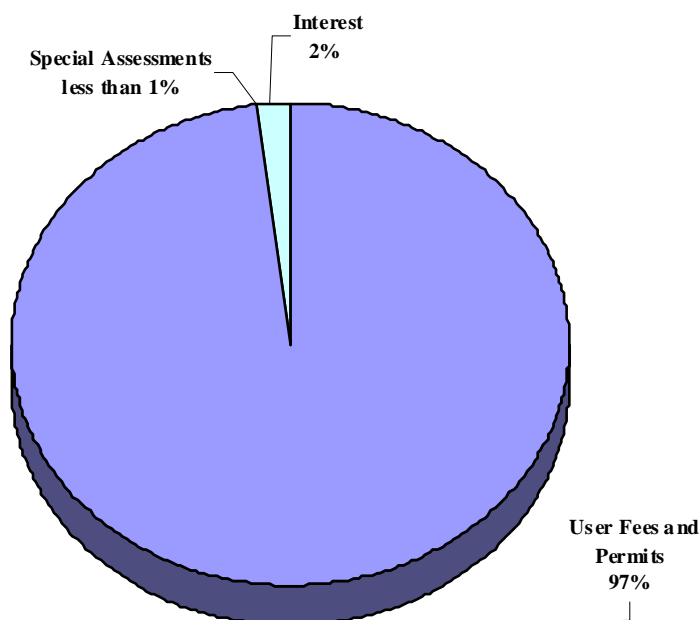
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR WASTEWATER UTILITY \$9,052,100

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 3,828,700 | 4,089,000 | 4,023,600 | 4,345,200 | 4,440,100 |
| Commodities and Services | 3,325,000 | 3,507,400 | 3,426,900 | 3,849,900 | 3,858,300 |
| Capital Outlay | 181,900 | 298,200 | 312,800 | 298,200 | 299,500 |
| Debt Service | 465,500 | 559,500 | 559,500 | 558,800 | 552,700 |
| Support to Capital Projects | 1,148,000 | - | - | - | - |
| Total Expenses | 8,949,100 | 8,454,100 | 8,322,800 | 9,052,100 | 9,150,600 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 7,945,600 | 7,698,900 | 7,902,000 | 7,698,900 | 7,698,900 |
| State Shared Revenue | 284,900 | - | - | - | - |
| Interest | 176,200 | 147,400 | 140,000 | 142,400 | 146,400 |
| Support From: | | | | | |
| Capital Project | 945,000 | 1,810,000 | 1,810,000 | - | - |
| Special Assessments | 2,000 | 50,000 | 50,000 | - | - |
| Equity From (To) Fund Balance | (404,600) | (1,252,200) | (1,579,200) | 1,210,800 | 1,305,300 |
| Total Funding Sources | \$ 8,949,100 | 8,454,100 | 8,322,800 | 9,052,100 | 9,150,600 |
| STAFFING | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| FUND BALANCE | \$ 2,512,700 | 3,764,900 | 4,091,900 | 2,881,100 | 1,575,800 |

BUDGET HIGHLIGHT

The Public Works Waste Water Divisions' FY11 Adopted Budget represents an increase of \$598,000 (7.1%) over the FY10 Amended Budget. The FY12 Approved Budget represents an increase of \$98,500 (1.1%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel services increased \$256,200 (6.3%) due to wage and health care cost increases.
- Commodities and Services increased \$342,500 (9.8%) due to a combination of reasons. The largest differences are: General liability insurance costs increased \$114,900; Chemicals increased \$64,300 due to an anticipated increase in essential chemical costs; Full cost allocation increased \$92,200 due to the additional work provided by the Building Maintenance department for the boiler room, and due to the additional bids required for the repair of fuel tank plumbing.

FY12

- Personnel services increased \$94,900 (2.2%) due to health care cost increases.

WASTEWATER

CORE SERVICES

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

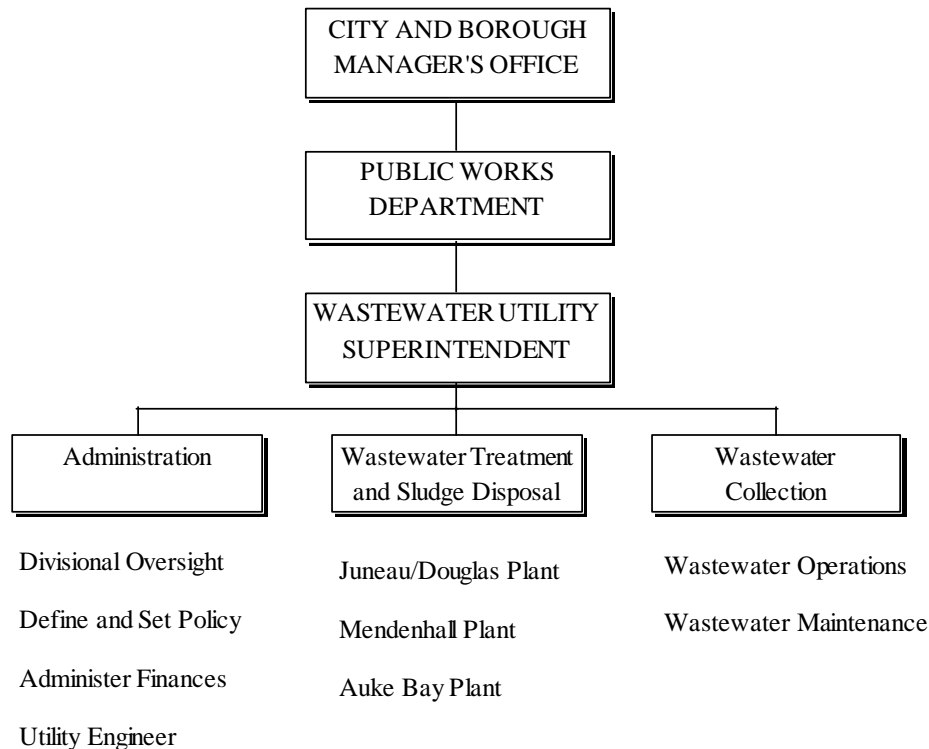
Wastewater Utility: Collect and treat sanitary sewage

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

Service provided to: Residents of Juneau and visitors

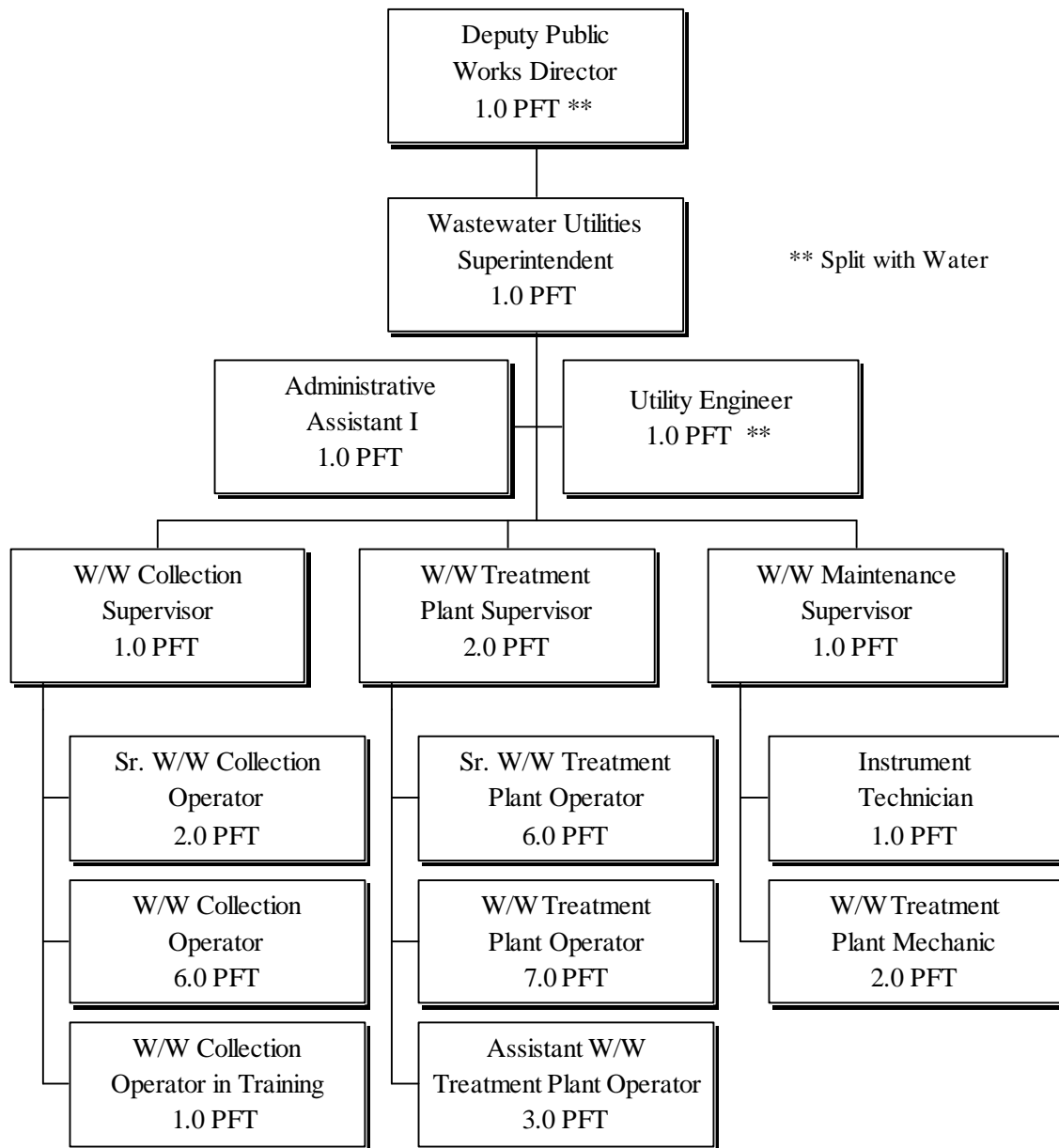
| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Percentage of treatment plant water quality tests that meet NPDES permit limits | 99.7% | 98.9% | 99.5% | 99.5% | 99.5% |
| Percentage of collection mainlines cleaned per year | 8% | 14% | 15% | 20% | 20% |
| Damage claim awards as a percentage of Division approved operating budget | 0.10% | 0.47% | 0.18% | 0.20% | 0.20% |

FUNCTIONAL ORGANIZATION CHART



WASTEWATER

STAFFING ORGANIZATION CHART



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

WASTEWATER

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|-----------------------------------|-----------------|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Deputy Public Works Director | 0.50 | \$ 55,800 | 0.50 | \$ 57,000 | 0.50 | \$ 57,200 |
| Utilities Superintendent | 1.00 | 75,400 | 1.00 | 92,800 | 1.00 | 94,100 |
| Plant Supervisors | 2.00 | 170,000 | 2.00 | 175,600 | 2.00 | 176,300 |
| Senior Plant Operator | 6.00 | 419,900 | 6.00 | 451,400 | 6.00 | 459,900 |
| Plant Operator (2) | 7.00 | 468,000 | 8.00 | 530,400 | 8.00 | 535,200 |
| Assistant Plant Operator (2) | 3.00 | 161,300 | 2.00 | 110,700 | 2.00 | 114,500 |
| Collection Supervisor | 1.00 | 86,800 | 1.00 | 89,600 | 1.00 | 90,000 |
| Senior Collection Operator | 2.00 | 156,100 | 2.00 | 156,900 | 2.00 | 158,000 |
| Collection Operator | 7.00 | 461,700 | 6.00 | 426,300 | 6.00 | 431,100 |
| Assistant Collection Operator (1) | - | - | 1.00 | 54,500 | 1.00 | 56,300 |
| Instrument Technician | 1.00 | 73,000 | 1.00 | 75,700 | 1.00 | 75,800 |
| Wastewater Maint Supervisor | 1.00 | 78,700 | 1.00 | 80,300 | 1.00 | 80,700 |
| Plant Mechanic | 2.00 | 135,700 | 2.00 | 139,600 | 2.00 | 140,500 |
| Utility Engineer | 0.50 | 31,100 | 0.50 | 44,100 | 0.50 | 45,000 |
| Administrative Assistant I | 1.00 | 45,800 | 1.00 | 46,900 | 1.00 | 47,500 |
| Shift Differential | - | 63,000 | - | 85,400 | - | 85,400 |
| Overtime | - | 145,000 | - | 147,500 | - | 147,500 |
| Benefits | - | 1,375,400 | - | 1,490,900 | - | 1,552,700 |
| Vacancy Factor | - | (36,700) | - | (38,800) | - | (39,700) |
| Work Force | - | 123,000 | - | 128,400 | - | 132,100 |
| Total Budget | 35.00 | \$ 4,088,998 | 35.00 | \$ 4,345,200 | 35.00 | \$ 4,440,100 |

(1) One Collection Operator was reclassified to an Assistant Collection Operator.

(2) One Assistant Plant Operator was reclassified to a Plant Operator.

NOTES

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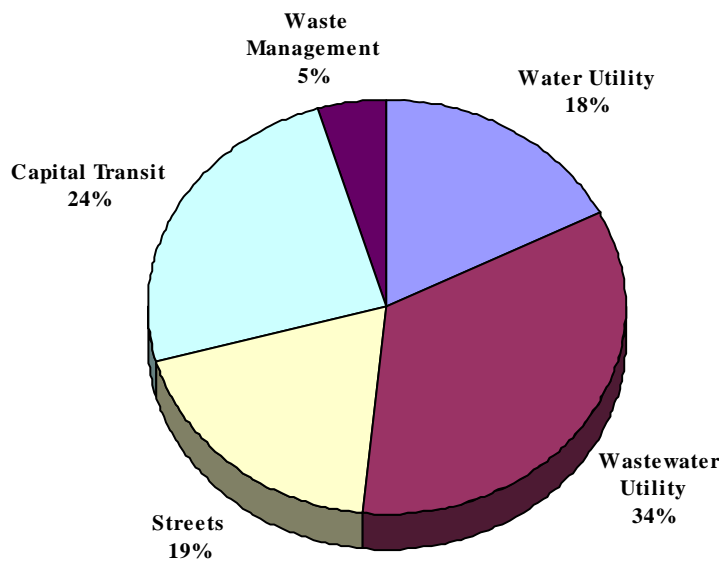
WATER

MISSION STATEMENT

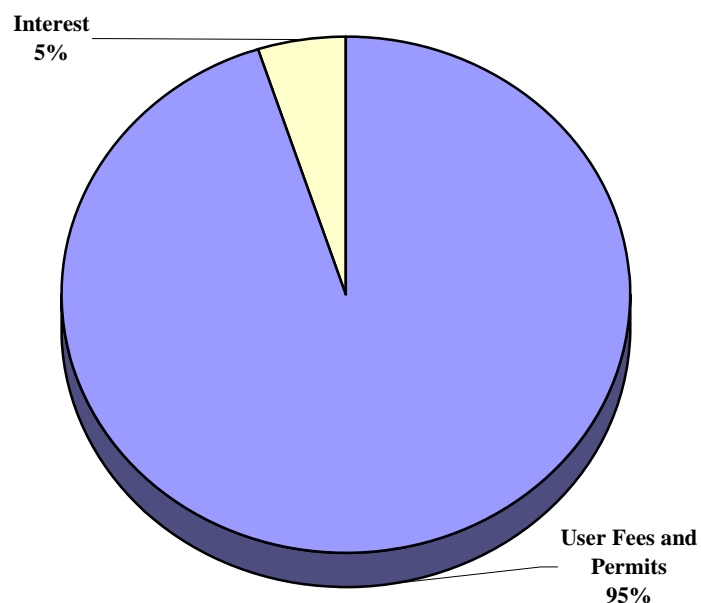
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY11 ADOPTED BUDGET FOR WATER UTILITY \$4,669,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 1,779,300 | 1,697,700 | 1,807,300 | 1,767,800 | 1,813,200 |
| Commodities and Services | 1,152,000 | 1,196,600 | 1,102,100 | 1,271,500 | 1,285,400 |
| Capital Outlay | (15,400) | 140,000 | 124,000 | 140,000 | 140,000 |
| Debt Service | 283,500 | 314,100 | 314,100 | 310,200 | 304,500 |
| Support to Capital Projects | 2,695,000 | 2,420,000 | 2,420,000 | 1,180,000 | - |
| Total Expenses | 5,894,400 | 5,768,400 | 5,767,500 | 4,669,500 | 3,543,100 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 3,537,800 | 3,670,700 | 3,728,700 | 3,733,700 | 3,785,700 |
| State Shared Revenue | 142,600 | - | - | - | - |
| Interest | 234,900 | 219,000 | 188,800 | 192,000 | 197,400 |
| Equity From (To) Fund Balance | 1,979,100 | 1,878,700 | 1,850,000 | 743,800 | (440,000) |
| Total Funding Sources | \$ 5,894,400 | 5,768,400 | 5,767,500 | 4,669,500 | 3,543,100 |
| STAFFING | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| FUND BALANCE | \$ 3,192,800 | 1,314,100 | 1,342,800 | 599,000 | 1,039,000 |

BUDGET HIGHLIGHT

The Public Works Water Division's FY11 Adopted Budget represents a decrease of \$1,098,900 (19.1%) from the FY10 Amended Budget. The FY12 Approved Budget represents a decrease of \$1,126,400 (24.1%) from the FY11 Adopted Budget.

The significant budgetary changes are:

FY11

- Personnel Services increased \$70,100 (4.1%) due to wage and health care cost increases.
- Support to Capital Projects decreased by \$1,240,000 (51.2%) due to a reduction in the number of projects planned for this budget cycle.

FY12

- Personnel Services increased \$45,400 (2.6%) due to health care cost increases.
- Support to Capital Projects decreased by \$1,180,000 (100%) due to a reduction in the number of projects planned for this budget cycle.

WATER

CORE SERVICES

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

Water Utility: Provide potable water and fire suppression flows

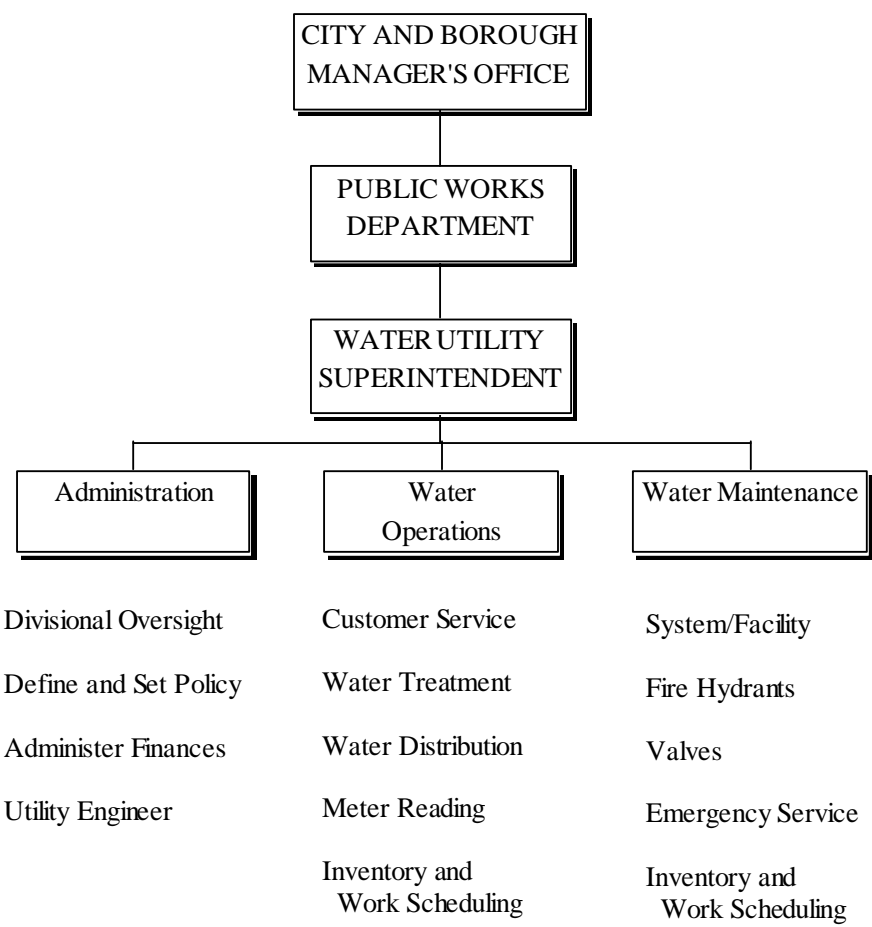
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure | 4.1 | 4.1 | 4.05 | 4.15 | 4.2 |
| Percentage change increase/decrease from year to year | +1.2% | 0% | -1.2% | +2.5% | +1.2% |
| Cost per thousand gallons to collect, treat, distribute and store | \$2.16 | \$2.16 | \$2.16 | \$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% |

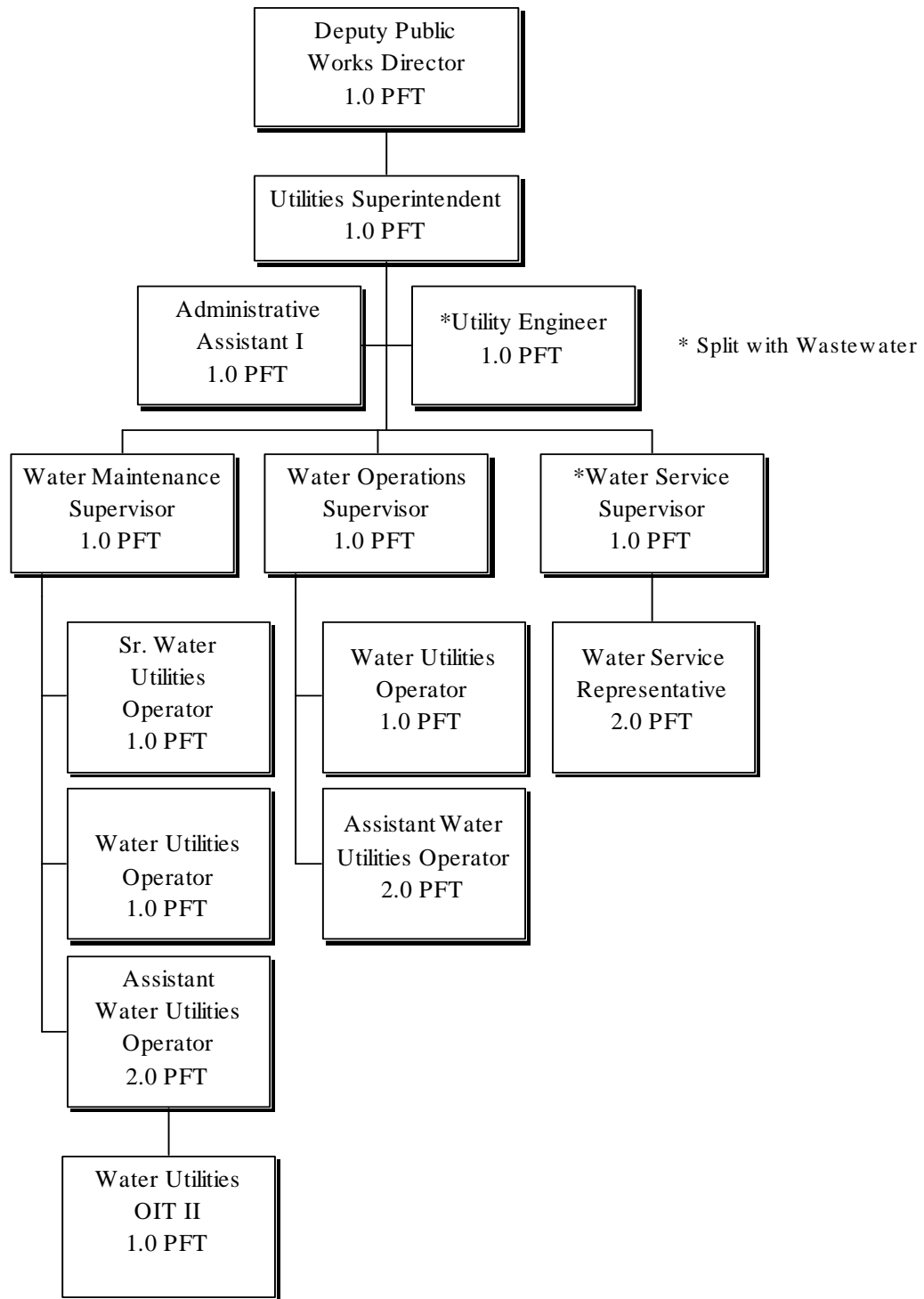
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Deputy Public Works Director | 0.50 | \$ 56,400 | 0.50 | \$ 57,000 | 0.50 | \$ 56,000 |
| Utility Superintendent | 1.00 | 95,800 | 1.00 | 98,300 | 1.00 | 98,300 |
| Water Utility Engineer | 0.50 | 31,100 | 0.50 | 45,300 | 0.50 | 46,000 |
| Water Maintenance Supervisor | 1.00 | 83,500 | 1.00 | 86,200 | 1.00 | 86,600 |
| Water Operations Supervisor | 1.00 | 83,500 | 1.00 | 86,200 | 1.00 | 86,600 |
| Senior Water Utilities Operator | 1.00 | 71,800 | 1.00 | 74,000 | 1.00 | 74,900 |
| Water Utilities Operator (1) | 6.00 | 383,700 | 7.00 | 465,100 | 7.00 | 476,900 |
| Assist. Water Utilities Operator (1) | 1.00 | 53,800 | - | - | - | - |
| Water Service Representative | 2.00 | 139,600 | 2.00 | 143,800 | 2.00 | 145,000 |
| Admin Assistant II | 1.00 | 42,500 | 1.00 | 47,500 | 1.00 | 49,100 |
| Overtime | - | 42,000 | - | 30,000 | - | 31,000 |
| Benefits | - | 573,400 | - | 603,700 | - | 631,000 |
| Vacancy Factor | - | (17,100) | - | (17,300) | - | (17,700) |
| Work Force | - | 57,700 | - | 48,000 | - | 49,500 |
| Total | 15.00 | \$ 1,697,700 | 15.00 | \$ 1,767,800 | 15.00 | \$ 1,813,200 |

(1) Assistant Water Utilities Operator was promoted to Water Utilities Operator.

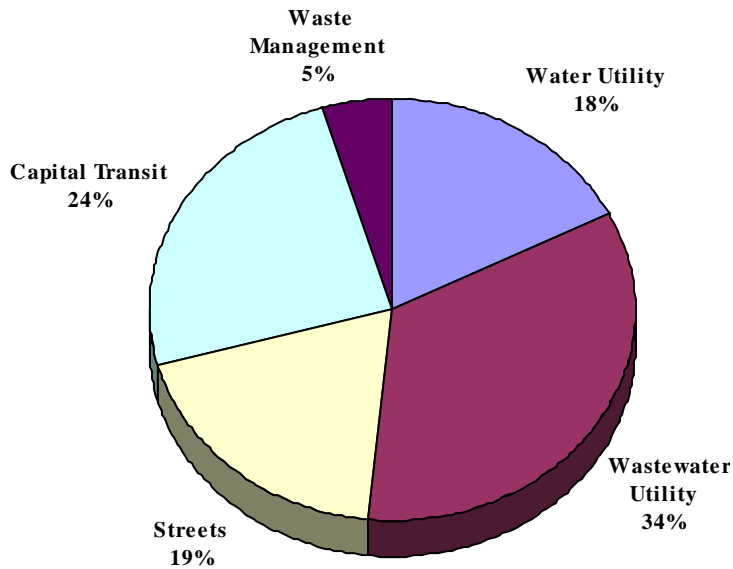
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

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

FY11 ADOPTED BUDGET FOR FLEET MAINTENANCE \$2,420,800

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

| | | FY10 | | FY11 | FY12 |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 530,900 | 602,100 | 565,000 | 643,500 | 656,000 |
| Commodities and Services | 1,383,700 | 1,334,300 | 1,371,400 | 1,777,300 | 1,759,600 |
| Total Expenses | 1,914,600 | 1,936,400 | 1,936,400 | 2,420,800 | 2,415,600 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 1,928,300 | 1,926,500 | 1,969,300 | 2,434,800 | 2,427,000 |
| State Shared Revenues | 38,400 | - | - | - | - |
| Equity (To) From Fund Balance | (52,100) | 9,900 | (32,900) | (14,000) | (11,400) |
| Total Funding Sources | \$ 1,914,600 | 1,936,400 | 1,936,400 | 2,420,800 | 2,415,600 |
| STAFFING | 6.25 | 6.25 | 6.25 | 6.25 | 6.25 |
| FUND BALANCE | \$ 172,000 | 162,100 | 204,900 | 218,900 | 230,300 |

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 FY11 Adopted Budget increased \$484,400 (25.0%) over the FY10 Amended Budget. The FY11 Approved Budget decreased \$5,200 (0.2%) from the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$41,400 (6.8%) due to wage and health care increases.
- Commodities and Services increased \$443,000 (33.2%) due to a combination of increases in fuel prices and increase in fuel consumption as Transit Department added more express services.
- Revenue Interdepartmental Charges to other departments increased \$184,800 (8.6%) due to increases in fuel costs of operating the Fuel program.

FY12

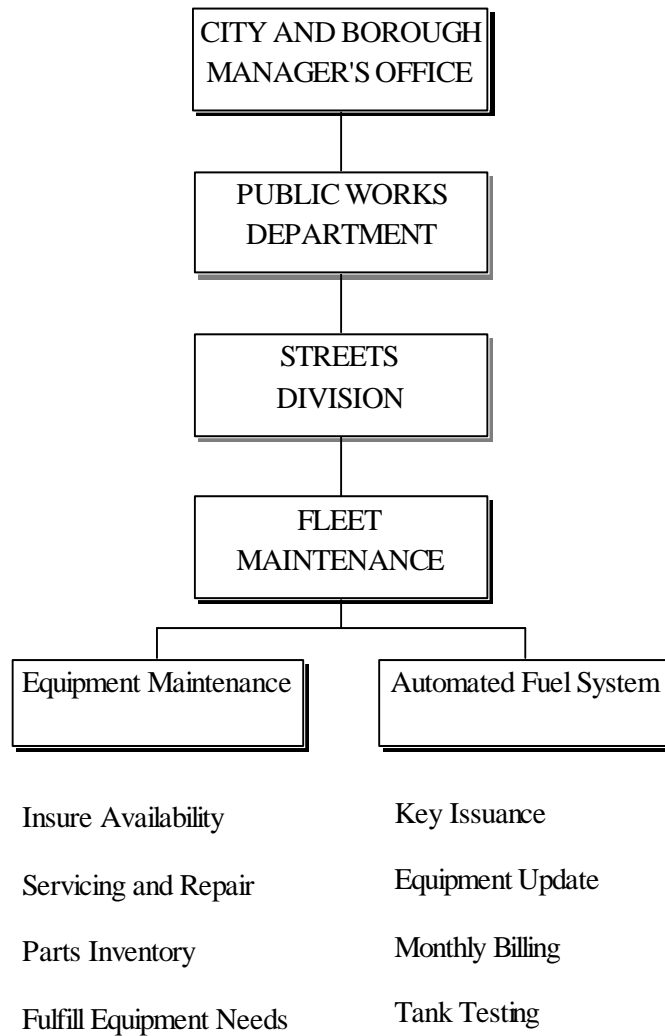
- There are no significant budgetary changes between FY11 and FY12.

PUBLIC WORKS FLEET MAINTENANCE

CORE SERVICES

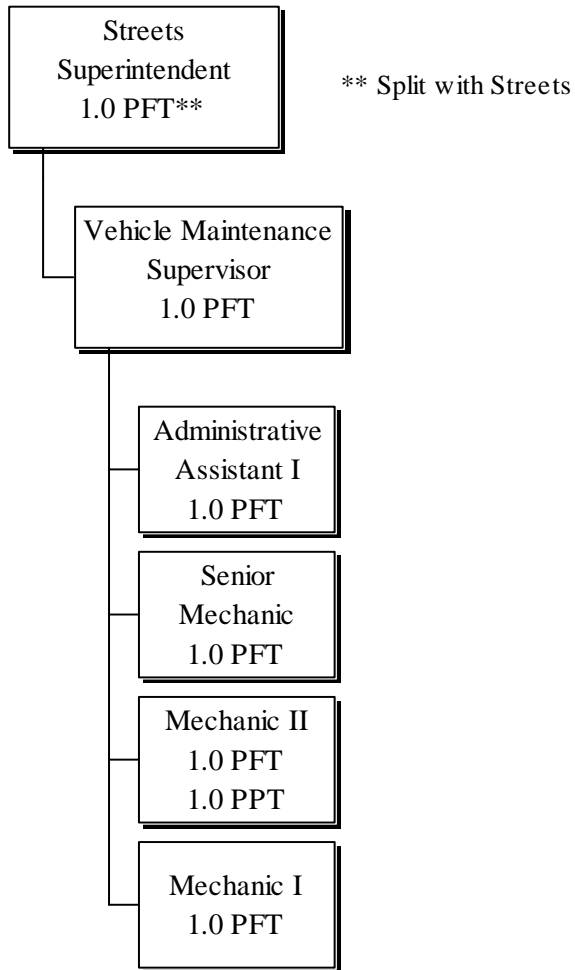
Fleet Maintenance provides essential support to the Public Works Department but is not considered a core service.

FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|--------------------------------|-------------------------|---|-------------------------|---|--------------------------|---|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Equipment Maintenance: | | | | | | |
| Streets Superintendent | 0.20 | \$ 19,200 | 0.20 | \$ 19,600 | 0.20 | \$ 19,700 |
| Vehicle Maintenance Supervisor | 0.80 | 62,300 | 0.80 | 64,500 | 0.80 | 64,600 |
| Senior Mechanic | 0.95 | 61,000 | 0.95 | 64,500 | 0.95 | 64,600 |
| Mechanic I, II | 3.00 | 167,700 | 3.00 | 175,700 | 3.00 | 177,400 |
| Secretary I (1) | 0.60 | 26,100 | 0.50 | 22,400 | 0.50 | 22,600 |
| Overtime | - | 8,000 | - | 8,000 | - | 8,000 |
| Benefits | - | 194,000 | - | 214,400 | - | 223,300 |
| Total | 5.55 | 538,300 | 5.45 | 569,100 | 5.45 | 580,200 |
| Fuel System: | | | | | | |
| Streets Superintendent | 0.05 | 4,800 | 0.05 | 4,900 | 0.05 | 4,900 |
| Vehicle Maintenance Supervisor | 0.20 | 15,600 | 0.20 | 16,200 | 0.20 | 16,200 |
| Senior Mechanic | 0.05 | 3,200 | 0.05 | 3,400 | 0.05 | 3,400 |
| Secretary I (1) | 0.40 | 17,400 | 0.50 | 22,400 | 0.50 | 22,600 |
| Overtime | - | 200 | - | 200 | - | 200 |
| Benefits | - | 22,600 | - | 27,300 | - | 28,500 |
| Total | 0.70 | 63,800 | 0.80 | 74,400 | 0.80 | 75,800 |
| Total Budget | 6.25 | \$ 602,100 | 6.25 | \$ 643,500 | 6.25 | \$ 656,000 |

(1) Secretary allocation between Equipment Maintenance and Fuel System was changed to 50/50 split.

NOTES

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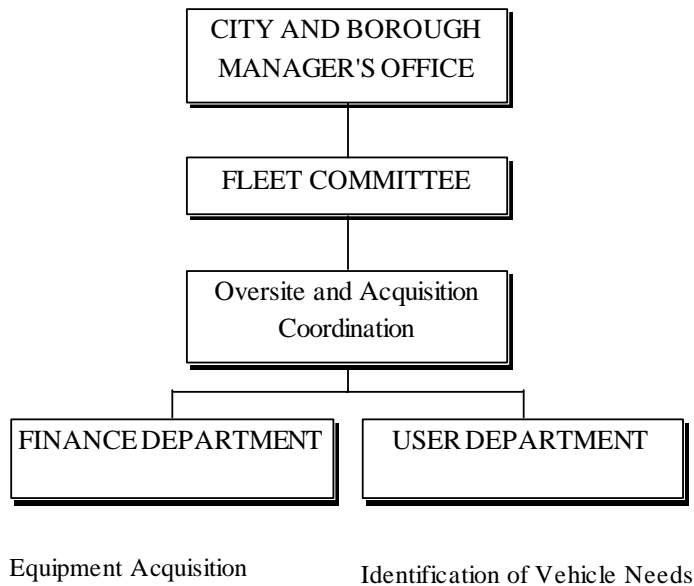
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

The Equipment Acquisition Fund is used to reduce 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.

FY11 ADOPTED BUDGET **\$1,645,000**

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|------------------------------------|---------------------|------------------|------------------|------------------|------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENSES: | | | | | |
| Interdepartmental Charges | \$ 53,200 | 53,200 | 53,200 | 69,100 | 69,100 |
| Commodities and Services | 35,400 | 5,000 | - | - | - |
| Capital Outlay | 1,779,900 | 5,433,300 | 4,810,900 | 1,575,900 | 1,414,200 |
| Total Expenses | 1,868,500 | 5,491,500 | 4,864,100 | 1,645,000 | 1,483,300 |
| FUNDING SOURCES: | | | | | |
| Contributions from departments | 1,635,100 | 1,756,100 | 1,751,900 | 1,546,500 | 1,596,600 |
| Interest Income | 161,900 | 123,100 | 128,900 | 131,100 | 134,800 |
| Federal Grant | 178,500 | 2,393,900 | 2,393,900 | - | - |
| Gain on Equipment Sales | 39,100 | - | - | - | - |
| Lease Proceeds | - | 285,000 | 283,700 | - | - |
| Usage of (Contribution to) Reserve | (146,100) | 933,400 | 305,700 | (32,600) | (248,100) |
| Total Funding Sources | \$ 1,868,500 | 5,491,500 | 4,864,100 | 1,645,000 | 1,483,300 |
| FUND BALANCE | \$ 1,981,600 | 1,048,200 | 1,675,900 | 1,708,500 | 1,956,600 |

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 FY11 Adopted Budget is a decrease of \$3,846,500 (70.0%) from the FY10 Amended Budget. The FY11 Approved Budget is a decrease of \$161,700 (9.8%) from the FY11 Adopted Budget.

The Equipment Fund accumulates contributions from other CBJ departments for the future purchases 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 purchase in a single year. A schedule of vehicle replacement needs is maintained, and updated annually during the budget process. The amounts 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 a result of deferring replacement, adding new equipment, purchasing in an earlier fiscal year than planned and deleting equipment without replacement. Due to the nature of this fund, describing the changes between fiscal years is not meaningful since large fluctuations are normal.

RISK MANAGEMENT

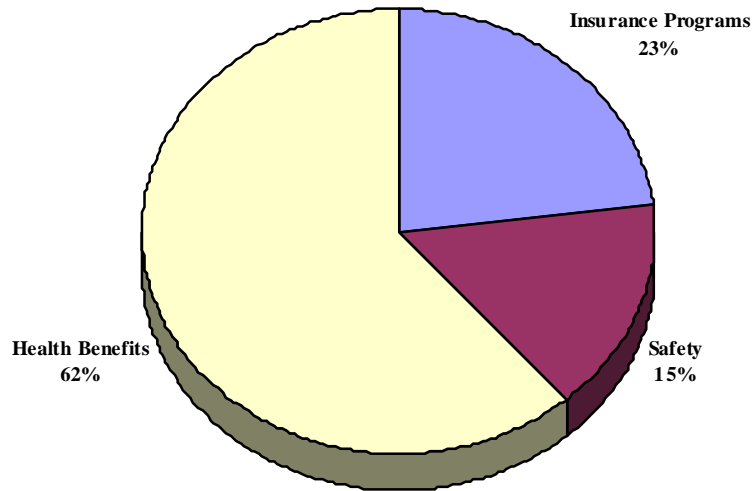
MISSION STATEMENT

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

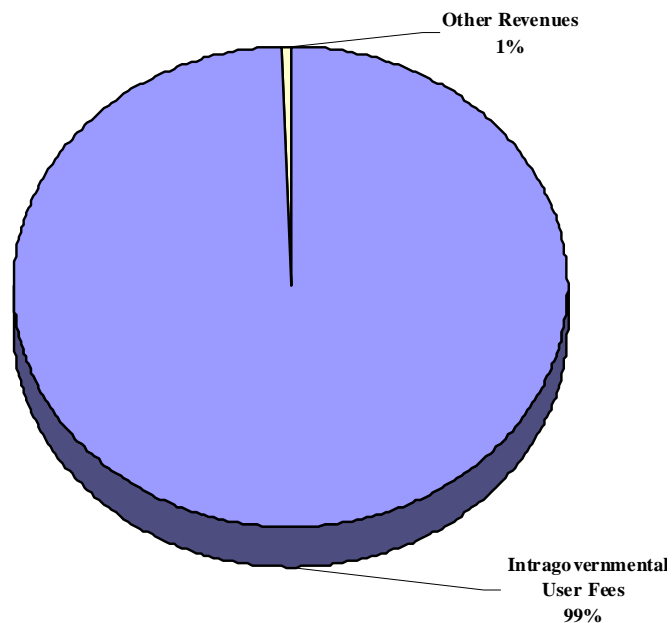
FY11 ADOPTED BUDGET

\$19,795,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|-------------------------------|----------------------|-------------------|----------------------|-------------------|--------------------|
| | FY09 Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 537,800 | 543,700 | 538,000 | 583,000 | 598,000 |
| Commodities and Services | 15,775,600 | 17,646,500 | 17,576,300 | 19,212,300 | 20,805,000 |
| Total Expenses | 16,313,400 | 18,190,200 | 18,114,300 | 19,795,300 | 21,403,000 |
| FUNDING SOURCES: | | | | | |
| Intragovernmental User Fees | 16,570,200 | 17,076,300 | 16,868,700 | 18,606,700 | 20,034,600 |
| State Shared Revenue | 32,100 | - | - | - | - |
| Other Revenues | 122,000 | 97,000 | 99,000 | 94,000 | 94,000 |
| Equity (To) From Fund Balance | (410,900) | 1,016,900 | 1,146,600 | 1,094,600 | 1,274,400 |
| Total Funding Sources | \$ 16,313,400 | 18,190,200 | 18,114,300 | 19,795,300 | 21,403,000 |
| STAFFING | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| FUND BALANCE | \$ 5,662,100 | 4,645,200 | 4,515,500 | 3,420,900 | 2,146,500 |

BUDGET HIGHLIGHT

The Risk Management Department FY11 Adopted Budget increased \$1,605,100 (8.8%) over the FY10 Amended Budget. The FY12 Approved Budget increased \$1,607,700 (8.1%) over the FY11 Adopted Budget.

The significant budgetary changes include:

FY11

- Personnel Services increased \$39,300 (7.2%) due to wage and health care cost increases.
- Commodities & Services increased \$1,565,800 (8.9%) due to anticipated increases in health insurance cost.
- 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 deficit is spread over several years in order to mitigate impacts on departments' operating budgets. The increase of \$1,530,400 (9.0%) between the FY11 Adopted and FY10 Amended is due primarily to an anticipated increase in the cost of health care.

FY12

- Personnel Services increased \$15,000 (2.6%) due to health care cost increases.
- Commodities & Services increased \$1,592,700 (8.3%) due to anticipated increasing health care cost.
- Intra-governmental user fees increased \$1,427,900 due to an anticipated increase in the cost of health care.

RISK MANAGEMENT

CORE SERVICES

Insurance Program

Includes: Property / Casualty insurance program and claims management

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Cost of property claims as compared to total insured property values | 0 | 0 | 0 | 0 | 0 |
| Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures. | .012 | .013 | .014 | .014 | .014 |

Safety

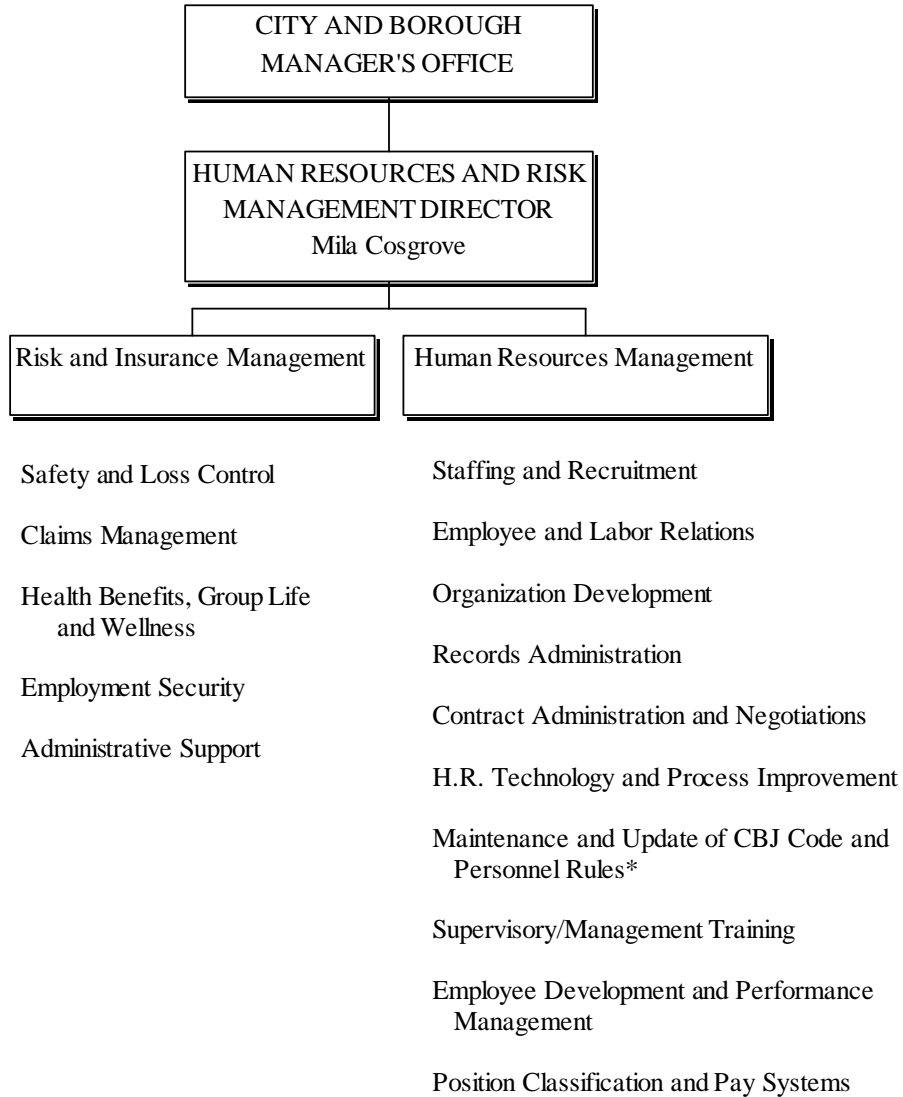
Includes: Coordination of Safety programs, work site safety inspections

Services provided to: CBJ, BRH and Juneau School District

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Projected</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Total Workers Compensation claim rate reported to total man hours worked. | 199 | 149 | 150 | 150 | 150 |
| Lost time Workers Compensation claims reported compared to total man hours worked | 3.2 | 2.3 | 3.0 | 3.0 | 3.0 |
| Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD. | \$15,000 | \$14,000 | \$17,000 | \$17,000 | \$17,000 |

RISK MANAGEMENT

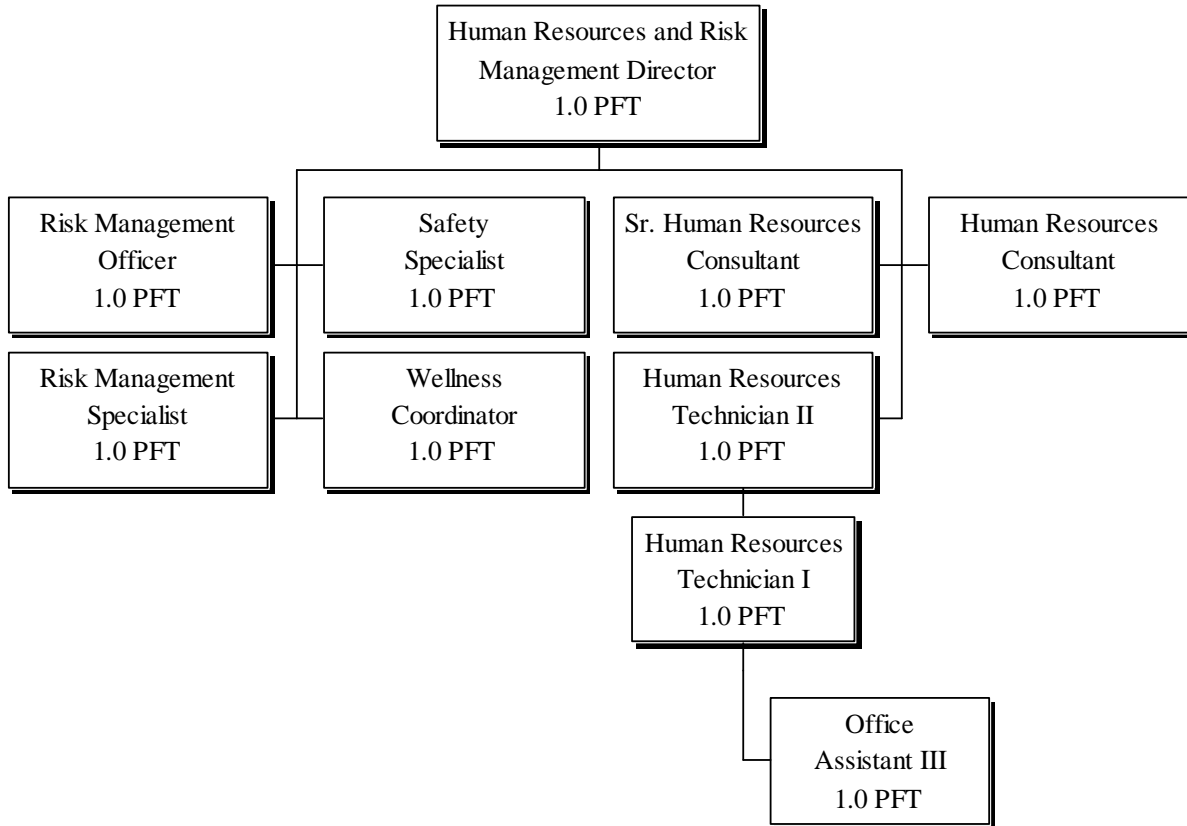
FUNCTIONAL ORGANIZATION CHART



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

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



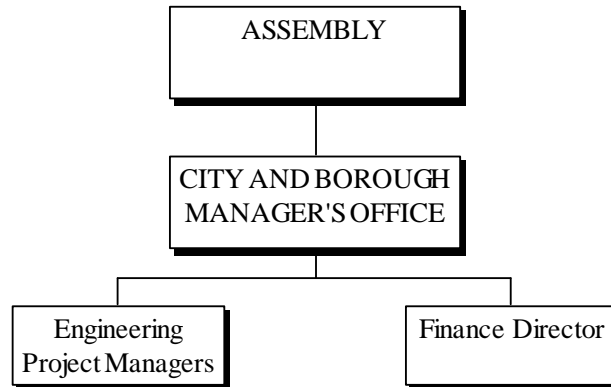
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

| | FY10 Amended | | FY11 Adopted | | FY12 Approved | |
|------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Human Resources Director | 0.20 | \$ 22,000 | 0.20 | \$ 23,800 | 0.20 | \$ 23,800 |
| Risk Management Officer | 1.00 | 88,200 | 1.00 | 93,200 | 1.00 | 93,700 |
| Safety Specialist | 1.00 | 61,200 | 1.00 | 66,300 | 1.00 | 68,500 |
| Wellness Program Coordinator | 1.00 | 59,400 | 1.00 | 64,400 | 1.00 | 64,700 |
| Risk Management Specialist | 1.00 | 59,400 | 1.00 | 60,700 | 1.00 | 61,800 |
| Human Resources Technician | 0.50 | 22,600 | 0.50 | 25,300 | 0.50 | 24,500 |
| Human Resources Assistant | 0.50 | 22,900 | 0.50 | 23,700 | 0.50 | 23,700 |
| Office Assistant III | 0.50 | 15,900 | 0.50 | 16,700 | 0.50 | 18,200 |
| Benefits | - | 192,100 | - | 208,900 | - | 219,100 |
| Total Budget | <u>5.70</u> | <u>\$ 543,700</u> | <u>5.70</u> | <u>\$ 583,000</u> | <u>5.70</u> | <u>\$ 598,000</u> |

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

SPECIAL ASSESSMENTS

| | FY09 | FY10 | | FY11 | FY12 |
|------------------------------|-------------------|----------------|-------------------|----------------|-----------------|
| | Actuals | Amended Budget | Projected Actuals | Adopted Budget | Approved Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 207,500 | 159,100 | 186,800 | 172,300 | 176,500 |
| Commodities and Services | 30,900 | 40,900 | 31,400 | 36,400 | 36,600 |
| Capital Outlay | 14,600 | 41,000 | 11,000 | 21,000 | 21,000 |
| Debt Service: | | | | | |
| #82 Auke Lake Sewer Ext. | 23,100 | - | - | - | - |
| #98 W Valley Sewer I & II | - | - | - | 62,500 | 59,800 |
| Support to: | | | | | |
| General Fund | 32,700 | 15,700 | 15,700 | 28,600 | 19,800 |
| Capital Transit | - | 30,000 | 30,000 | 30,000 | 30,000 |
| Wastewater | 2,000 | 50,000 | 50,000 | - | - |
| Total Expenditures | 310,800 | 336,700 | 324,900 | 350,800 | 343,700 |
| FUNDING SOURCES: | | | | | |
| Assessment Payments | 88,900 | 65,300 | 133,400 | 69,300 | 157,300 |
| Square Foot Add-on Fees | 74,400 | 90,000 | 82,500 | 83,000 | 83,000 |
| Penalties and Interest | 36,900 | 22,700 | 31,500 | 20,100 | 36,100 |
| Support from General Fund | - | 12,300 | 12,100 | - | - |
| Fund Balance (To) From | 110,600 | 146,400 | 65,400 | 178,400 | 67,300 |
| Total Funding Sources | \$ 310,800 | 336,700 | 324,900 | 350,800 | 343,700 |
| FUND BALANCE | \$ 586,700 | 440,300 | 521,300 | 342,900 | 275,600 |

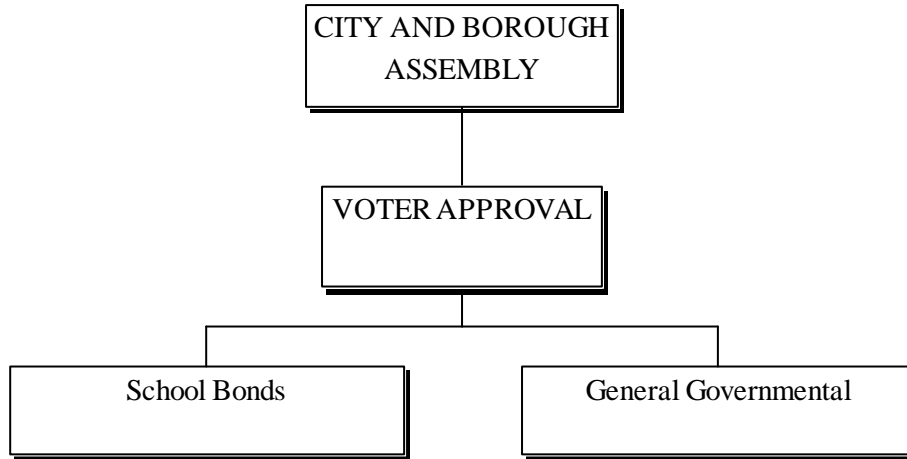
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

| | FY11 Adopted | | FY12 Approved | |
|----------------------------------|------------------------|---------------------|------------------------|---------------------|
| | Assessment Payments | Penalty Interest | Assessment Payments | Penalty Interest |
| LIDS: | | | | |
| #85 Belleview | \$ 5,100 | 400 | \$ - | - |
| #86 N Douglas Sewer | 19,800 | 2,500 | 19,800 | 1,200 |
| #87 Great Western Street Paving | 2,300 | 300 | 2,300 | 100 |
| #89 Lemon Creek Industrial | 16,500 | 3,800 | 16,500 | 2,900 |
| #92 Greenwood Ave Paving | 17,200 | 8,000 | 17,200 | 7,000 |
| #94 W 9th St Paving | 8,000 | 4,800 | 8,000 | 3,600 |
| #98 W Valley Sewer I & II | - | - | 93,100 | 21,000 |
| #101 Fee in Lieu Parking Program | 400 | 300 | 400 | 300 |
| Total | 69,300 | 20,100 | 157,300 | 36,100 |
| FEES: | | | | |
| Water & Sewer Connect Add-On | 83,000 | - | 83,000 | - |
| Total | \$ 83,000 | - | \$ 83,000 | - |

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



'98 School Technology (\$3.383M)
'00A Reno/New High School
 (OTC) (\$657K)
'00B Reno/New High School (\$10.06M)
'02 Reno JDHS (\$12.995M)
'03A New High School (\$20M)
'04A & B School, JDHS Reno (\$12.5M)
'04C School (\$6.945M)
'05A New High School (\$8M)
'06 New High School (OTC) (\$1.94M)
'06B New High School (\$44.06M)
'06C Glacier Valley Renovation (\$5.995M)
'08A & B Glacier Valley/Harborview
 Reno (\$22.4M) / New High School (\$17.1M)
'09 DZ Covered Play Area (\$1.17M)

'03 CIP (OTC) (\$1.0M)
'03B CIP (\$13.25M)
'08C Pool (OTC) (\$662K)
'09 Pool (\$11.245M)

NOTES

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DEBT SERVICE FUND

AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY11 (calendar year 2010) projected area wide assessment is \$3.96 billion. Therefore, bond indebtedness should not exceed \$197.9 million.

Bond propositions approved by the voters will result in a mill levy being adjusted 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, 2010. We are projecting to receive \$11.8M in FY10, \$12.7M in FY11 and \$12.6M in FY12 in State School Construction Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued, debt in the amount of \$7.58M for the new Dimond Park Aquatic Center and \$11.8M for Gastineau School renovations.

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>FY10</u></i> <i><u>Projected</u></i> <i><u>Actuals</u></i> | <i><u>FY11</u></i> <i><u>Adopted</u></i> <i><u>Budget</u></i> | <i><u>FY12</u></i> <i><u>Approved</u></i> <i><u>Budget</u></i> |
|-------------------------------|--|---|--|
| Debt Service Fund: | | | |
| School Improvement Bonds | \$16,847,300 | 17,633,600 | 17,493,000 |
| Building Bonds | 1,252,700 | 2,780,700 | 2,754,900 |
| Leases | <u>501,800</u> | <u>653,900</u> | <u>704,500</u> |
| Total Debt Service Fund | <u>18,601,800</u> | <u>21,068,200</u> | <u>20,952,400</u> |
| Enterprise Funds: | | | |
| Harbor | 752,600 | 752,200 | 751,400 |
| Sewer | 559,500 | 558,800 | 552,700 |
| Water | 314,100 | 310,200 | 304,500 |
| Hospital | <u>2,430,500</u> | <u>2,462,600</u> | <u>2,047,100</u> |
| Total Enterprise Fund Debt | <u>4,056,700</u> | <u>4,083,800</u> | <u>3,655,700</u> |
| Total Debt Service Obligation | <u>\$22,658,500</u> | <u>25,152,000</u> | <u>24,608,100</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 \$2.47M (or 13%) in FY11, compared to FY10. This increase can be attributed to the issuance of \$32.457M of new debt (\$18.825M for the Dimond Park Aquatic Center, \$1.17M for the Dzantik’i Heeni School Covered Playground and \$6M for Gastineau School Renovations).

DEBT SERVICE FUND

COMPARATIVES

| | | FY10 | | FY11 | FY12 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|
| | FY09 | Amended | Projected | Adopted | Approved |
| | Actuals | Budget | Actuals | Budget | Budget |
| EXPENDITURES: | | | | | |
| GO School Bonds: | | | | | |
| '98 School Tech (\$3.383M) | \$ 501,000 | - | - | - | - |
| '00A School (OTC) (\$657K) | 19,800 | 29,100 | 29,100 | 7,900 | 35,900 |
| '00B School (\$10.06M) | 1,235,500 | 1,238,300 | 1,238,300 | 1,183,200 | 275,200 |
| '02 School (\$12.995M) | 1,217,900 | 1,216,500 | 1,216,500 | 1,213,400 | 1,208,800 |
| '03A School (\$20M) | 1,933,100 | 1,942,600 | 1,942,600 | 1,952,000 | 1,961,100 |
| '04A School (\$8.155M) | 964,900 | 962,300 | 962,300 | 962,100 | 959,000 |
| '04B School (\$4.345M) | 536,800 | 539,000 | 539,000 | 535,400 | 536,100 |
| '04C School (\$6.945M) | 812,600 | 818,500 | 818,500 | 817,100 | 818,200 |
| '05A School (\$8M) | 739,600 | 738,900 | 738,900 | 737,600 | 735,900 |
| '06 School (OTC) (\$1.94M) | 162,600 | 177,900 | 177,900 | 312,300 | 94,100 |
| '06B School (\$44.06M) | 3,846,600 | 3,842,700 | 3,842,700 | 3,722,700 | 3,951,800 |
| '06C School (\$5.995M) | 722,500 | 721,700 | 721,700 | 725,000 | 727,300 |
| '08A School (\$27.4M piece of \$36.695M) | 2,881,200 | 3,223,500 | 3,223,500 | 3,223,600 | 3,227,800 |
| '08A School (\$9.295M piece of \$36.395M) | 977,000 | 1,093,900 | 1,093,900 | 1,093,900 | 1,095,300 |
| '08B School (\$2.805M) | 258,400 | 288,800 | 288,800 | 286,200 | 288,300 |
| '09 School (\$1.17M) | - | 213,300 | 13,600 | 139,700 | 141,600 |
| '10 School (\$6M) | - | - | - | 721,500 | 721,500 |
| '11 School (\$5.8M) | - | - | - | - | 715,100 |
| Total School Debt | 16,809,500 | 17,047,000 | 16,847,300 | 17,633,600 | 17,493,000 |
| GO Building Bonds: | | | | | |
| '03 CIP (OTC) (\$1M) | 138,300 | 89,300 | 89,300 | 79,900 | 55,600 |
| '03B CIP (\$13.25M) | 1,004,100 | 1,004,600 | 1,004,600 | 1,003,700 | 1,006,200 |
| '08C Pool (OTC) (\$662K) | 14,500 | 28,300 | 28,300 | 32,200 | 33,100 |
| '09 Pool (\$11.245M) | - | 1,788,700 | 130,500 | 1,361,700 | 1,356,800 |
| '10 Pool (\$7.58M) | - | - | - | 303,200 | 303,200 |
| Total Building Debt | 1,156,900 | 2,910,900 | 1,252,700 | 2,780,700 | 2,754,900 |
| Lease: | | | | | |
| '09 PRISM Lease | 250,900 | 564,500 | 501,800 | 653,900 | 704,500 |
| Total Areawide Debt | 18,217,300 | 20,522,400 | 18,601,800 | 21,068,200 | 20,952,400 |
| FUNDING SOURCES: | | | | | |
| Interest Income | 273,400 | 234,400 | 234,300 | 191,200 | 168,400 |
| Support From: | | | | | |
| Sales Tax | 774,000 | 1,284,500 | 1,284,500 | 1,552,900 | 1,400,000 |
| General Fund | 16,619,700 | 17,581,400 | 17,581,400 | 17,694,300 | 17,364,300 |
| Fund Balance (To) From | 550,200 | 1,422,100 | (498,400) | 1,629,800 | 2,019,700 |
| Total Funding Sources | \$ 18,217,300 | 20,522,400 | 18,601,800 | 21,068,200 | 20,952,400 |
| FUND BALANCE RESERVE | \$ 6,887,900 | 6,025,700 | 6,012,200 | 5,129,500 | 4,473,800 |
| AVAILABLE FUND BALANCE | \$ 931,100 | 371,200 | 2,305,200 | 1,558,100 | 194,100 |

DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

| | FY11 Adopted | | FY12 Approved | |
|---|----------------------|------------------|-------------------|------------------|
| | Principal | Interest | Principal | Interest |
| EXPENDITURES: | | | | |
| GO School Bonds: | | | | |
| '00A School (OTC) (\$657K) | \$ - | 7,900 | 28,000 | 7,900 |
| '00B School (\$10.06M) | 1,100,000 | 83,200 | 225,000 | 50,200 |
| '02 School (\$12.995M) | 880,000 | 333,400 | 915,000 | 293,800 |
| '03A School (\$20M) | 1,375,000 | 577,000 | 1,435,000 | 526,100 |
| '04A School (\$8.155M) | 820,000 | 142,100 | 845,000 | 114,000 |
| '04B School (\$4.345M) | 440,000 | 95,400 | 460,000 | 76,100 |
| '04C School (\$6.945M) | 695,000 | 122,100 | 720,000 | 98,200 |
| '05A School (\$8M) | 515,000 | 222,600 | 530,000 | 205,900 |
| '06 School (OTC) (\$1.94M) | 256,000 | 56,300 | 48,000 | 46,100 |
| '06B School (\$44.06M) | 2,235,000 | 1,487,700 | 2,560,000 | 1,391,800 |
| '06C School (\$5.995M) | 555,000 | 170,000 | 580,000 | 147,300 |
| '08A School (\$27.4M piece of \$36.695M) | 2,228,900 | 994,700 | 2,322,200 | 905,600 |
| '08A School (\$9.295M piece of \$36.395M) | 756,100 | 337,800 | 787,800 | 307,500 |
| '08B School (\$2.805M) | 135,000 | 151,200 | 145,000 | 143,300 |
| '09 School (\$1.17M) | 100,000 | 39,700 | 105,000 | 36,600 |
| '10 School (\$6M) | 511,500 | 210,000 | 529,400 | 192,100 |
| '11 School (\$5.8M) | - | - | 502,400 | 212,700 |
| Total School Debt | 12,602,500 | 5,031,100 | 12,737,800 | 4,755,200 |
| GO Building Bonds: | | | | |
| '03 CIP (OTC) (\$1M) | 53,000 | 26,900 | 31,000 | 24,600 |
| '03B CIP (\$13.25M) | 550,000 | 453,700 | 575,000 | 431,200 |
| '08C Pool (OTC) (\$662K) | 4,000 | 28,200 | 5,000 | 28,100 |
| '09 Pool (\$11.245M) | 980,000 | 381,700 | 1,005,000 | 351,800 |
| '10 Pool (\$7.58M) | - | 303,200 | - | 303,200 |
| Total Building Debt | 1,587,000 | 1,193,700 | 1,616,000 | 1,138,900 |
| Lease: | | | | |
| '09 PRISM Lease | 492,600 | 161,300 | 554,000 | 150,500 |
| Total Areawide Debt | \$ 14,682,100 | 6,386,100 | 14,907,800 | 6,044,600 |

NOTES

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DEBT SERVICE FUND

PROJECT DESCRIPTIONS

| BOND ISSUES | VOTER AUTHORIZATIONS | |
|----------------------------|----------------------|------------|
| | WHEN | AMOUNT |
| GO School Bonds: | | |
| '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 |
| '00B School Bonds | 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 |
| '08A&B GO School | June 12, 2007 | 5,000,000 |
| '08A&B GO School | October 2, 2007 | 22,400,000 |
| '08A&B GO School | June 12, 2007 | 11,180,000 |
| '08A&B GO School | June 12, 2007 | 920,000 |
| '09 GO School | October 7, 2008 | 1,680,000 |
| GO Building Bonds: | | |
| '03 GO CIP Bonds (OTC) | October 1, 2002 | 15,000,000 |
| '03B GO CIP Bonds | October 1, 2002 | 15,000,000 |
| '08C GO Pool Bonds (OTC) | October 2, 2007 | 19,800,000 |
| '09 GO Pool Bonds | October 2, 2007 | 19,800,000 |

Notes:

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

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

DEBT SERVICE FUND

| PROJECT DESCRIPTIONS | AMOUNT ISSUED |
|--|------------------|
| 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 |
| Construction of a covered play area at Dzantik'i Heeni Middle School | 1,170,000 |
| 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 | 11,245,000 |

NOTES

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DEFINITIONS OF FUNDS

Governmental Funds

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

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

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

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

DEFINITIONS OF FUNDS

- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.
- 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.
- Affordable Housing – This fund is use to promote the development of affordable housing in the Juneau area.
- 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 Fund - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds accounted for in this section include-

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

DEFINITIONS OF FUNDS

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

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

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

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

Proprietary Funds

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

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

DEFINITIONS OF FUNDS

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

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

Fiduciary Funds

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

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| Accrual Basis | The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus. |
| Accrued Expenses | Expenses incurred but not due until a later date. |
| Ad Valorem Tax | A tax levied on the assessed value of real and personal property. This tax is also known as property tax. |
| Amortization | (1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund. |
| Appropriation Ordinance | An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body. |
| Assessed Valuation | Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial. |
| Assessment Roll | In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value. |
| Balanced Budget | A budget in which proposed expenditures do not exceed total estimated revenues and reserves. |
| Bond | Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. |
| Borough | A self-governing incorporated town. |
| Budget | <p>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.</p> <p>Actuals – The actual expenditures incurred and funding sources received during the year indicated.</p> <p>Adopted Budget – A financial plan that has been officially adopted by the City and Borough Assembly.</p> <p>Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.</p> |

GLOSSARY

Approved Budget – A financial plan that has been considered by the City and Borough Assembly. This term is used for the second year of the biennial budget cycle when the first year has been adopted.

Proposed Budget - A financial plan that has been introduced to the City and Borough Assembly for consideration. This term typically refers to the two years under consideration at the beginning of a biennial budget cycle.

Projected Actuals – The total expenditures and funding sources departments expect to use and/or receive for the current budget year. The projection is made prior to the Assembly's budget deliberations and is not typically updated unless there is a significant change.

Revised Budget – A financial plan that has been considered by the City and Borough Assembly and additional adjustments occur prior to adoption. The second year of the biennial budget that was previously approved becomes revised when it is presented to the Assembly for deliberation and subsequent adoption.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message A general discussion of the budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

Capital Improvement Budget The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.

Capital Outlay Expenditures for assets costing more than \$5,000.

Charges for Services Consists of a wide variety of fees charged by the CBJ including, but not limited to, harbor, swimming pool, zoning, water/sewer hookups, building permit fees.

Comprehensive Annual Financial Report (CAFR) The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Commodities and A budgeted expenditure category including general goods and contractual professional services.

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Services

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| Contingency | An appropriation of funds to cover unforeseen events, which may occur during the budget year. |
| Core Services | These are the unique, independent and major functions provided by a department, which directly support its "mission statement". |
| Cost of Services Measurement Focus | The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses). |
| Debt Service Fund | A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. |
| Depreciation | Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. |
| Encumbrances | Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments. |
| Encumbrances/Commitments Carried Over | Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year. |
| Employment Status | <p>Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.</p> <p>Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p>Part-time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p> <p>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.</p> |
| Expenditures | <p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>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.</p> |

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| 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. |
| General Fund | The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund. |
| General Ledger | A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances. |
| General Obligation Bonds | Bonds for the payment of which the full faith and credit of the CBJ are pledged. |
| General Support | Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes. |
| Goals | Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement. |

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| Income | A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income. |
| Income Before Operating Transfers | Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses. |
| Incremental Request | Programs and services which departments would like to have added (in priority order) if resources are available. |
| Interdepartmental Charges | Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds. |
| Interdepartmental Charges Sales Tax | The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation. |
| Interest Income | Revenue associated with CBJ management activities of investing idle cash in approved securities. |
| Interfund Loans | Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment. |
| Interfund Transfers | 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. |

Operating Transfers: Transfers used for the general operations of a function or department.

Residual Equity Transfers: There are three types.

- a. Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- 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.
- 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

GLOSSARY

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.

Major Funds

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 *both* of the following criteria:

10% criterion. 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.

5% criterion. 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.

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.

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| Measurement Focus | 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. |
| Mill Levy | 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. |
| Mission Statement | A statement of purpose for why the department or function exists. |
| Modified Accrual Basis | 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. |
| Net Income | 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. |
| Non-Core Services | 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. |
| Nonmajor Funds | Those funds not meeting the criteria for a major fund. See Major Funds. |
| Operating Budget | Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management. |
| Operating Income | The excess of proprietary fund operating revenues over operating expenses. |
| Personnel Services | Salaries and related costs (benefits) of permanent, part time and temporary employees. |
| Projected | Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts. |
| Property Tax | A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax. |

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