

BIENNIAL BUDGET
FISCAL YEAR FY12
YEAR 2 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

Ruth Danner
Assembly Member

Merrill Sanford
Assembly Member

Mary Becker
Assembly Member

Johan Dybdahl
Assembly Member

Karen Crane
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.

FY12 BUDGET SCHEDULE

| | |
|---------------------------|---|
| November 2010 | Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared. |
| December 2010 | Budget preparation instructions delivered to departments and they prepared their operating budget requests. |
| February 2011 | 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 FY12 budget to the Assembly. |
| April 06 | The date the Manager's FY12 Proposed Operating Budget delivered to the Assembly. |
| April 11 | The date the FY12 budget ordinances were introduced. |
| April 06 to May 18 | 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 proposed budget. |
| April 27 | Special Assembly Meeting: Public hearings were held on the proposed FY12 budget ordinances and determination of the amount of local funding to be provided to the School District. |
| May 23 | The date the Assembly adopted the FY12 operating budget, FY12 capital improvement program budget and 2011 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 2011 real and personal property assessments. |
| July 01 | Property tax statements mailed. |
| July 01 to June 30 | July 01, 2011 to June 30, 2012 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 FY12 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

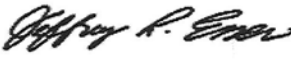

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City and Borough of Juneau
Alaska**

For the Biennium Beginning

July 1, 2010



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
- 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

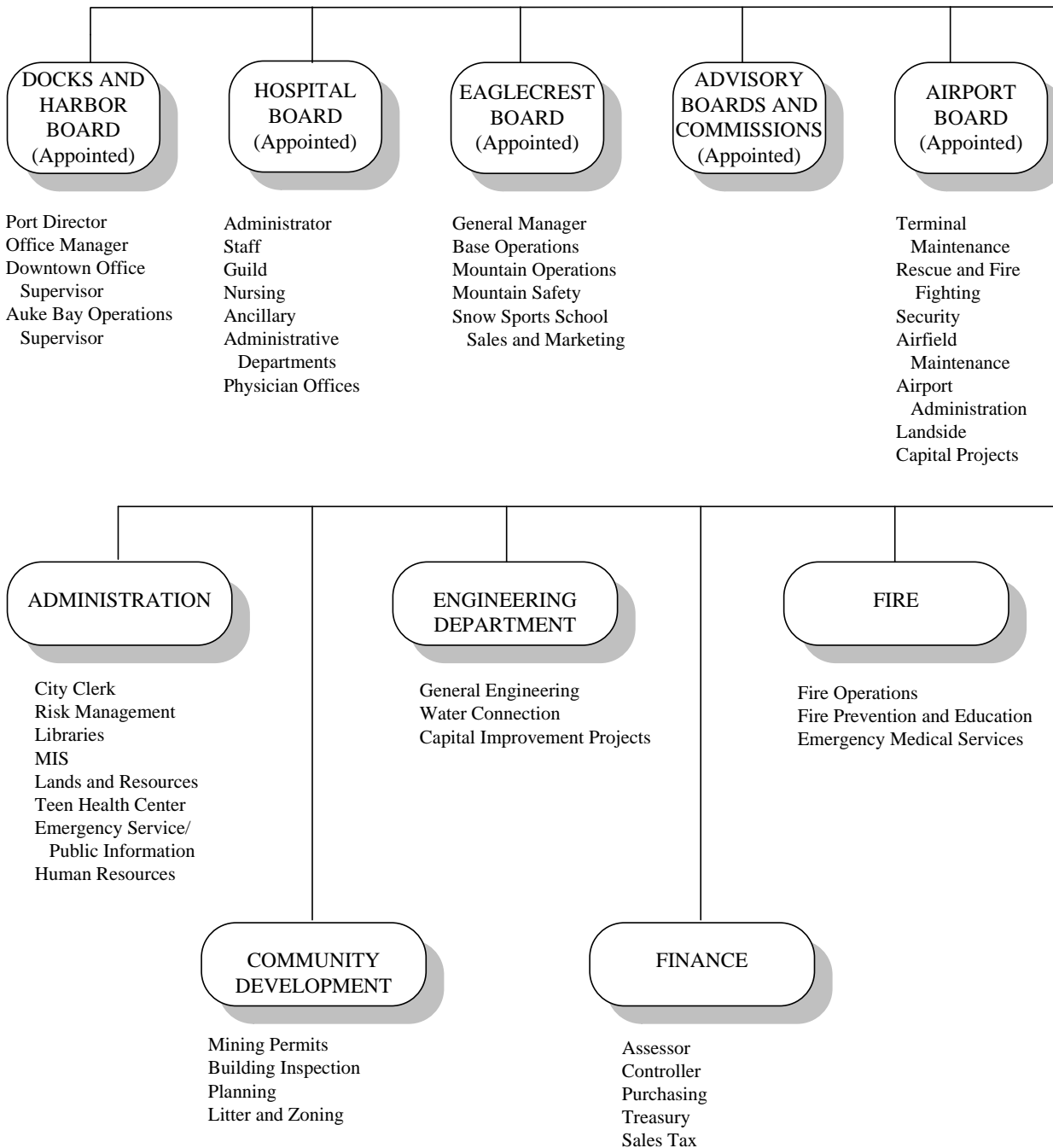
- Capital Projects

Note 1: Although Capital Transit is not considered a major fund, it receives 60% of its operational funding from the Roaded Service Area, a major fund.

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

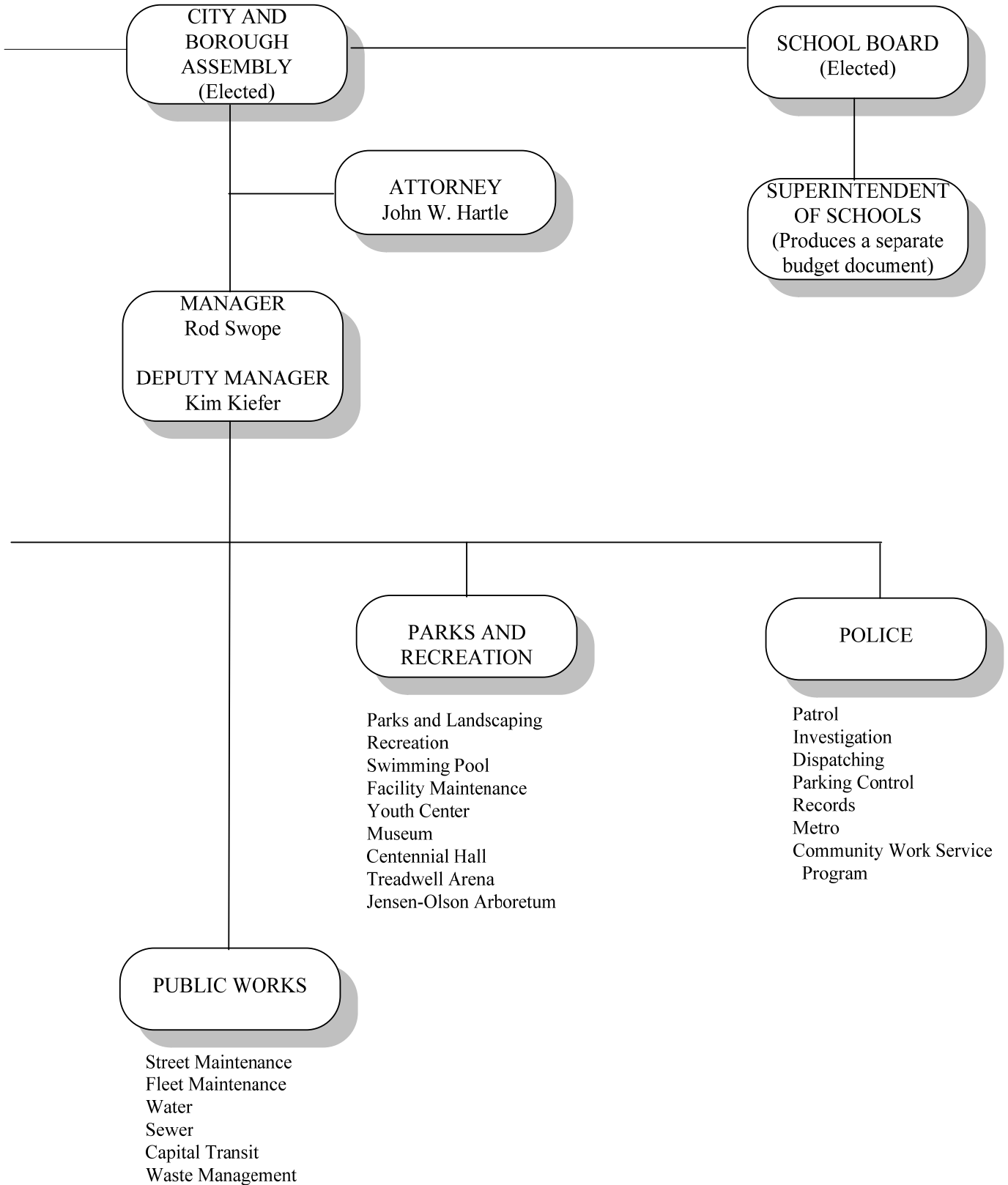
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

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

- City Manager's Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ)
- Goals of the City and Borough – established and reevaluate each year by the City and Borough Assembly to guide the use of CBJ resources.
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

Financial Summaries

This section contains the following comparative schedules for FY10 Actuals, FY11 Amended Budget, FY11 Projected Actuals, FY12 Approved Budget and FY12 Adopted Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – 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 FY12.

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.



July 22, 2011

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 FY12 adopted budget. This is the second year of the FY11 and FY12 biennial budget period. In the first year of each two-year (biennial) budget period, the Assembly adopts the first year's budget (FY11) and approves, in concept, the second year's budget (FY12). The conceptually approved budget is then brought back before the Assembly in the second year for review and formal adoption. The Assembly formally adopted the FY12 budget on May 23, 2011.

FINANCIAL OVERVIEW

In 2008, the world economy started to slip into an economic recession. More than two years ago, I started imposing belt-tightening measures to help position Juneau to weather any long-term recession. These measures included restrictions on travel, training, hiring, purchasing, and spending. In May 2009, the Assembly adopted the FY10 budget (July 1, 2009 to June 30, 2010). That budget reflected our best judgment on the future state of our economy. For example, we anticipated a downturn in sales tax revenues due to a projected weak tourism season as well as reductions in local spending.

Unfortunately, the third and fourth calendar quarter sales tax returns for 2009 were even worse than projected. Combining our original projections with our Finance Department's adjusted calculations, we faced an \$8.8 million gap for the biennial budget beginning July 1, 2010. Lower than expected sales tax returns, coupled with major drops in investment income, flat property values, and redeployment of cruise ships out of Alaska led me to conclude that we needed to take aggressive measures to avoid the crisis that have beset thousands of local governments around the country including Alaska.

In responding to the projected shortfalls and in addition to budget reduction measures already implemented, we identified an additional \$4.7 million in reductions to our operating budget (combined for the biennial budget cycle). In resolving the remaining budget shortfall and in lieu of employee layoffs, the Assembly approved the use of \$2 million in new tobacco excise tax and \$2.1 million from the sales tax budget reserve. These additional revenues of \$4.1 million combined with the \$4.7 million in budget reductions closed our \$8.8 million funding gap. As we moved through the FY12 budget process there were increases and decreases in our funding sources and uses. The most significant revenue increase was a decision by the State Legislature to provide an additional 33% in one-time Community Revenue Sharing funding. Another major funding source for FY12 was an increase in the amount of fund balance rolling forward from FY11. The fund balance increase was due to a combination of factors including cost savings measures and department savings efforts implemented in FY11. These budget changes allowed us to reduce our use of sales tax budget reserves or savings (one-time funding sources) down to just over \$1 million.

In calendar year 2010, we started to seriously examine the possibility that the recession would not recover prior to our FY13 and FY14 budget years (the next biennial budget cycle). In 2008, when we starting planning to weather the economic recession, the general thought was the recession would be over in a year or

CITY MANAGER'S BUDGET MESSAGE

two. However, this does not appear to be the case. The slow economic recovery looks like it may very well stretch into FY13 and possibly FY14. In addition to a slow economic recovery, we also need to deal with the termination of the Federal Government's stimulus programs (ARRA) in FY12 and the exhaustion of our available fund balances. These reductions in funding sources combined with funding inflationary increases will make funding our FY13 and FY14 budget years (the next biennial budget period) difficult. In anticipation of significant funding shortfalls we will be keeping our budgets as tight as possible. We will be looking for every operational efficiency and, if necessary, personnel reductions.

However even with these projected funding shortfalls we are anticipating that there could be some positive budget impacts in the near future. Both the federal and state governments have proposed legislation that could provide some additional revenues. The world, U.S., and Alaska's economies appear to be slowly improving. Any material economic improvements will increase our sales and property tax revenues, as well as impact our Central Treasury investment earnings.

OUR REVENUES

Nearly 80 percent of our general governmental operating revenues come from three major sources (property assessments and taxation, sales tax, and Central Treasury investment earnings). These sources have all been impacted by the recession and slow recovery.

Our total property values have not materially changed between calendar 2008 (FY09) and 2011 (FY12). If we had not experienced the addition of AEL&P's Dorothy Lake power facility, and increases in business personal property from the Kensington and Greens Creek mines, total property values would have decreased. For 2011, property values are projected to increase by 3.3%; however, all of this increase can be attributed to real and business personal property additions by the Greens Creek and Kensington mines. The largest increase was due to the Kensington mine adding significant amounts of new taxable property. The Kensington mine moved from development to production in June 2010.

Our sales tax revenues have been hit very hard over the last 30 months by the recession. The recession and slow recovery have had a significant impact on our year-round economy, and an even larger impact on our tourism sector. Approximately 80% to 82% of our sales tax revenues come from year-round activity with the remaining 18% to 20% coming from summer tourism. From 2000 through 2005, we were experiencing sales tax growth trends in the range of 2% to 3%. In the summer of 2006, we started experiencing growth rates in the range of 5+%. When preparing our FY09 and FY10 Biennial Budget, we projected that our sales tax growth rates would continue 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 started impacting our economy. Our FY09 actual sales tax growth rate turned out to be 2.3% and our FY10 rate a negative 4.3%. We started to experience some recovery in FY11 with a modest gain of 1.3%. For FY12, we are projecting an increase of 4%. However, these reduced growth rates mean that our FY12 sales tax revenues are more than 16% below where they would have been had our growth rate from FY08 continued at 4.5%. Our FY12 projected revenues are just slightly below (0.57%) our actual FY08 collections. These reductions have had significant impacts on both our general governmental operations and our sales tax funded capital projects.

Our Central Treasury fixed income investment earnings can vary significantly with market conditions. The CBJ has adopted sophisticated investment codes and policies to maximize our investment earnings while still providing principle security. While our Central Treasury operations have not experienced any material default losses, we are seeing significant reductions in our investment yields. These drops in investment earnings have resulted in material reductions in funds available to support our general governmental operations. At the present time, the fixed income markets are not anticipating any near-term growth in fixed income investment yields.

CITY MANAGER'S BUDGET MESSAGE

The revenue reductions noted above have been partially offset with federal revenues coming from the federal economic stimulus bill passed in 2008. The bill modified the Payment In Lieu of Taxes (PILT) program and extended Secure Rural School Act program. The Federal PILT program funding was increased from a proration of approximately 64% to full funding for five years. This resulted in increases in CBJ's operating revenues by approximately \$560,000 per year for the five years. The reinstatement of the Secure Rural School Act for the periods FY09 through FY12, four years, resulted in approximately \$1 million in additional operating revenues in FY09, with the amount decreasing by 10% per year through FY12 (\$734,300).

| <u>Revenues</u> | <u>FY12 Budget Amounts</u> | <u>FY12 Change from FY08</u> |
|--|----------------------------|------------------------------|
| State Revenue Sharing (exc. debt reimb.) | \$ 2,753,800* | \$ 1,049,600 |
| Federal PILT | 1,741,700 | 906,300 |
| Federal Secure Rural School Act | 734,300 | 734,300 |
| Property Tax (excluding debt) | 36,939,600 | 1,629,800 |
| Sales Tax Current Year (total revenue) | 40,200,000 | (244,400) |
| Interest Income (general fund) | 2,374,000 | <u>(4,576,300)</u> |
| Change in Major Revenue Sources | | \$ (500,700) |

* State Revenue Sharing note: For FY12, the State Legislature provided a one-time increase in total program funding. This will increase the FY12 distribution by 33% or \$688,000.

A positive move in our revenue position, starting in FY09, was the decision by the State to establish a revenue sharing program. In the 2008 legislative session, a new program was approved that provides 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 receives approximately \$2 million per year. While we have received State Revenue Sharing for the past few years the new legislation implements a program that will allow us to anticipate and estimate future State revenue sharing support. For FY12, the State Legislature also provided a one-time increase in the program funds of \$20 million. This will increase our FY12 Community Revenue Sharing receipts by 33% or \$688,000 over our original projection.

ADDITIONAL EXPENSES

As can be expected, we are projecting additional costs for our FY12 operations. These cost increases include some personnel service increases (additional employees for a new swimming pool, step increases, PSEA bargained increases, health care, etc.) and inflationary adjustments in commodities and services (vehicle fuel, heating oil, and electricity). We have also seen some additional inflationary increases in the Police Department's budget as the result of necessary equipment and system replacement.

A notable positive budgetary impact started in FY09 with the decision by the legislature to adopt SB125. SB125 sets 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 2000s, 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%.

There are two changes in the FY12 Revised Budget impacting the budget amounts being shown for the general fund. First, we have moved the property tax debt service levy and State School Construction Bond Debt Reimbursement revenues, previously passing through the general fund, directly into the debt service fund. This removes a redundancy and improves the clarity of reporting for the general fund activities. This

CITY MANAGER'S BUDGET MESSAGE

change results in a reduction in general fund expenditures by \$17.36 million. Second, this year we are providing \$1.2 million in Marine Passenger Fee support to private dock operations. This amount is being reported as an operating grant in the Mayor and Assembly's budget.

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 FY12 biennial budget includes no change in the total operating mill levy; however, it does include a small decrease (0.01 mills) in the debt service mill levy. The decrease is due to a combination of changes including a decision to delay the issuance of the 2010 voter-approved general obligation debt for the Auke Bay Elementary School until 2012.

The voters have approved several general obligation bonds over the past few years. We have scheduled the issuance of these bonds to minimize the impact on the mill levy; however, future increases will be required. Recent general obligation bond authorizations include –

- \$22.4 million, Glacier Valley and Harborview Elementary Schools (2007, a 10-year bond with the first 5 years being funded with sales tax revenues),
- \$19.8 million, Dimond Park Swimming Pool construction (2007),
- \$11.8 million, Gastineau Elementary School renovations (2009); and
- \$18.7 million, Auke Bay Elementary School renovations (2010).

Debt Service (dollars):

| | <u>FY11</u> | <u>FY12</u> |
|---|---------------------------|---------------------------|
| General Obligation Debt Service (Gen'l Gov) | \$21,068,200 | \$22,521,600 |
| State School Construction Reimbursement | <u>12,746,200</u> | <u>12,594,600</u> |
| Tax Supported Debt Service | <u>\$8,322,500</u> | <u>\$9,927,000</u> |

Debt Service (Mill Levy):

| | | |
|--|---------------|---------------|
| Total Mill Levy Required (all sources) | 2.10 | 2.43 |
| Funded with Sales Taxes | (0.39) | (0.38) |
| Investment Earnings | (0.05) | (0.04) |
| Fund Balance Carryover | <u>(0.41)</u> | <u>(0.72)</u> |
| Property Tax Levy | <u>1.25</u> | <u>1.29*</u> |

* Property tax levy using a mill rate of 1.29 is \$5,273,800.

SUMMARY

While the proposed FY12 budget is balanced, we are continuing to reduce expenditures, wherever possible, in anticipation of significant budget shortfalls of nearly \$5.0 million in FY13 and \$2.5 million in FY14. These shortfalls can be directly attributed to a slow economic recovery, the projected elimination of federal funding and the exhaustion of our available fund balances. On the positive side, we are projecting to have just over \$8.6 million in our sales tax budget reserve at the end of FY12 and we have increased our general governmental Emergency Reserves (Fund Balance) to the Assembly's target (budget policy) of \$4 million. Our Public Employees Retirement System (employee retirement) liability to the State has been capped at a fundable level that provides predictability when preparing future budgets. We have a stable source of funds through the State's Revenue Sharing Program established to assist local municipalities for future years. Our

CITY MANAGER'S BUDGET MESSAGE

fundable level that provides predictability when preparing future budgets. We have a stable source of funds through the State's Revenue Sharing Program established to assist local municipalities for future years. Our tax base is growing with the expansion of the mines and our population is fairly stable. 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 that we can be proud.

Respectfully submitted,



Rod Swope
City and Borough Manager

NOTES

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EXECUTIVE SUMMARY

BUDGET COMPARISONS

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

| | FY11 | FY12 | | FY12 | |
|--|-----------------------|--------------------|-----------------|--------------------|-----------------|
| | Amended | Approved | % Change | Adopted | % Change |
| Funding Sources: | | | | | |
| State Support <i>(Note #1)</i> | \$ 68,045,600 | 68,725,000 | 1.00 | 73,264,700 | 6.61 |
| Federal Support <i>(Note #2)</i> | 10,406,300 | 10,185,600 | (2.12) | 9,932,300 | (2.49) |
| Taxes <i>(Note #3)</i> | 83,663,600 | 86,433,700 | 3.31 | 85,814,400 | (0.72) |
| User Fees & Permits <i>(Note #4)</i> | 126,205,900 | 129,837,200 | 2.88 | 140,185,100 | 7.97 |
| Penalties & Fines | 925,800 | 991,800 | 7.13 | 1,081,800 | 9.07 |
| Interest-Investment and A/R <i>(Note #5)</i> | 4,528,200 | 5,142,400 | 13.56 | 3,565,500 | (30.66) |
| Property Sales and Rents | 4,429,200 | 4,508,500 | 1.79 | 4,505,700 | (0.06) |
| Special Assessments (LIDS) | 69,300 | 157,300 | 126.98 | 118,400 | (24.73) |
| Other Miscellaneous Revenue | 95,700 | 96,500 | 0.84 | 96,500 | - |
| Fund Balance Usage (Contribution) | 21,334,600 | 3,724,800 | 82.54 | 6,162,600 | 65.45 |
| Total Funding Sources | 319,704,200 | 309,802,800 | (3.10) | 324,727,000 | 4.82 |
| Expenditures: | | | | | |
| General Government, City <i>(Note #6)</i> | 62,118,800 | 61,170,900 | (1.53) | 64,351,200 | 5.20 |
| General Government, School District <i>(Note #7)</i> | 88,946,800 | 90,688,500 | 1.96 | 90,903,100 | 0.24 |
| Non-Board Enterprise <i>(Note #8)</i> | 13,776,600 | 13,908,400 | 0.96 | 14,357,300 | 3.23 |
| Board Controlled <i>(Note #9)</i> | 96,055,200 | 98,225,500 | 2.26 | 107,378,900 | 9.32 |
| Internal Service Funds <i>(Note #10)</i> | 2,988,100 | 1,243,700 | (58.38) | 2,177,700 | 75.10 |
| Debt Service <i>(Note #11)</i> | 21,068,200 | 20,952,400 | (0.55) | 20,951,900 | (0.00) |
| Capital Projects <i>(Note #12)</i> | 33,958,300 | 22,819,500 | (32.80) | 23,786,000 | 4.24 |
| Special Assessments | 292,200 | 293,900 | 0.58 | 320,900 | 9.19 |
| Special Appropriations | 500,000 | 500,000 | - | 500,000 | - |
| Total Expenditures | \$ 319,704,200 | 309,802,800 | (3.10) | 324,727,000 | 4.82 |

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

1. State Support – The FY12 Adopted Budget has an increase of \$4.54 million in State Support which is comprised of a number of changes. The most significant increase is \$4.27 in State Marine Passenger Fees. There is a \$2.28 million decrease for the Juneau School District due to decreased student enrollment. This decrease is partially offset by increases of \$1.9 million in the other State funding for the School District. The increase between FY11 Amended and FY12 Adopted Budgets is primarily due to the State Marine Passenger Fee.
2. Federal Support – The decrease between the FY11 Amended and FY12 Adopted Budgets is due a combination of a reduction in Federal grants to the School District and a one-time grant in FY11 for firefighter training and fire station vehicle exhaust system upgrades.
3. Tax Revenues – The increase between FY11 Amended and FY12 Adopted is due to anticipated increases in sales and property taxes. However the increase is not as great as expected explaining the decrease between FY12 Approved and FY12 Adopted.

EXECUTIVE SUMMARY

4. User Fees - Increases in user fees between the FY11 Amended and FY12 Adopted Budgets are primarily due to Bartlett Regional Hospital (\$10.0M), Port Development (\$0.966M), Wastewater Utility (\$1.42M), Water Utility (\$0.480M), Parks and Recreation (\$0.391M) and the School District (\$0.288M).
5. Interest-Investment and A/R – Interest income has not rebounded as anticipated. The FY12 Adopted budget reflects this and it in line with FY11 projections.
6. General Government, City – The increase between the FY12 Approved and FY12 Adopted Budgets is due to \$1.2 million in marine passenger fee funded grants, \$700,000 in increases for various departments and the absorption of \$500,000 in additional budgetary reductions.
7. School District - The increase between the FY12 Approved and FY12 Adopted Budgets is due to the net result decreased student enrollment necessitating a reduction in expenditures and the addition of one-time State Aid to Schools. The amount of funding the School District receives is directly tied to the number and type of students and this in turn has a direct impact on the School District's expenditure budget.
8. Non-Board Enterprise - This increase is due to increases in all the non-board enterprise funds, Waste Management and the Water and Wastewater 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 FY12 Approved and FY12 Adopted Budgets is due to an increase in anticipated purchases through the Equipment Replacement (Fleet) Fund.
11. Debt Service – The difference between FY12 Approved and FY12 Adopted Budgets is due to adjustments in debt service requirements for general obligation school bond issues.
12. Capital Projects - The capital projects increase between FY12 Approved and FY12 Adopted is the result of a decrease in sales tax and marine passenger fee funded projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY12 Adopted Budget includes funding for 1,802.25 Full Time Equivalent (FTE's) positions. The FY12 Adopted Budget staffing is 4.77 FTE's less than the FY12 Approved staffing level. The increase consists of –

- an increase of 2.49 FTE's in the General Fund
- an increase of 0.60 FTE's in the Special Revenue Funds, excluding the School District
- a decrease of 34.15 FTE's in the School District
- an increase of 27.49 FTE's in the Enterprise Funds

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

| | <u>FTE</u> |
|--|---------------------|
| FY12 Approved Staffing , referenced in full time equivalent positions (FTEs) | 1,807.02 |
| FY12 School District decreases | (34.15) |
| FY12 General Government changes (<i>Note 1</i>) | 1.89 |
| FY12 Enterprise Funds changes (<i>Note 2</i>) | 27.49 |
| FY12 Adopted Staffing , referenced in full time equivalent positions (FTEs) | 1,802.25 |
| (1) FY12 General Government Changes | <u>FTE</u> |
| Parks and Recreation, Centennial Hall: Increase part-time Events Service Technician to full-time to allow for better customer service. | 0.17 |
| Parks and Recreation: Minor adjustment related to transfer of Skate Park maintenance from Zach Gordon Youth Center to Parks Maintenance | (0.01) |
| Libraries: The Juneau Public Libraries is part of the Capital City Libraries consortium. Due to changes in the consortium makeup, the JPL has taken on more administrative duties. There is a corresponding decrease in annual system software costs. | 0.50 |
| Streets: Additional staffing requirements. | 0.48 |
| Police: Transfer of citation billing function to Finance mid-year. | (0.50) |
| Finance: Continuation of staffing needed to finish implementation of new accounting software plus transfer of citation billing function from Police at mid-year. | 1.25 |
| FY12 General Government Changes | <u>1.89</u> |
| (2) FY12 Enterprise Funds Changes | |
| Docks and Harbors: Additional staffing to better handle the summer tourism season. | 2.18 |
| Airport: Staffing increases associated with on-going capital projects. | 1.00 |
| Bartlett Regional Hospital | 24.31 |
| FY12 Enterprise Funds Changes | <u>27.49</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 developed 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 detailed 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 supporting 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.

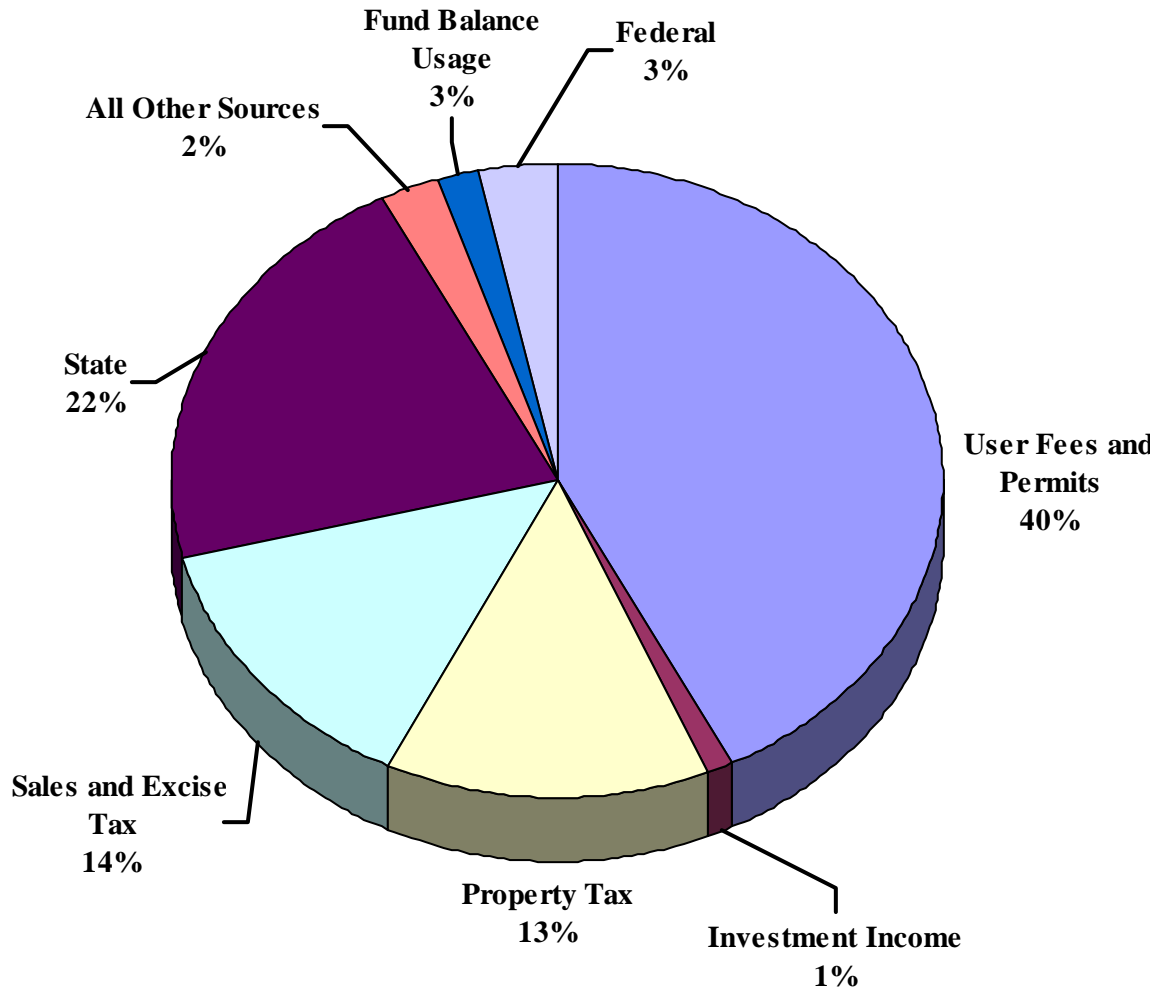
According to the Charter, the Manager is authorized to transfer budget amounts within all operating funds, except school operations. The Assembly approves all budgetary transfers which cross funds or departments.

NOTES

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SUMMARY OF REVENUES

FY12 funding sources for all City and Borough activities total \$324,727,000 which includes fund balance usage of \$6,162,600.



This graph shows the FY12 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

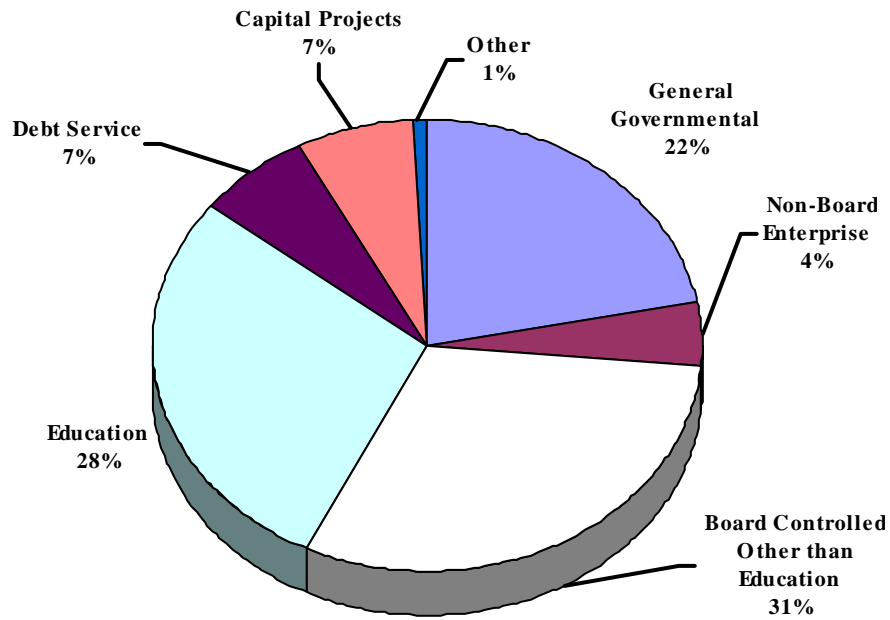
| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------------|---------------------|--------------------|----------------------|--------------------|--------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| State Support: | | | | | |
| Foundation Funding | \$ 35,000,300 | 37,644,100 | 37,220,400 | 39,345,300 | 37,067,100 |
| School Construction Debt Reimb | 11,784,800 | 12,746,200 | 12,276,300 | 12,637,800 | 12,594,600 |
| Contribution for School PERS/TRS | 7,089,200 | 8,956,400 | 8,956,400 | 8,956,400 | 9,223,900 |
| State Shared Revenue | 4,400,300 | 2,551,200 | 2,522,900 | 2,526,200 | 3,179,800 |
| School Grants | 3,579,100 | 3,901,300 | 4,016,300 | 3,876,300 | 4,792,300 |
| State Aid to Schools | - | - | - | - | 736,700 |
| Library Grants | 117,800 | 112,900 | 116,700 | 115,500 | 115,400 |
| ASHA "In Lieu" Tax | 55,000 | 47,000 | 55,000 | 47,000 | 55,000 |
| State Marine Passenger Fee | - | - | - | - | 4,265,000 |
| Miscellaneous Grants | 2,262,200 | 2,086,500 | 1,940,600 | 1,220,500 | 1,234,900 |
| Total State Support | 64,288,700 | 68,045,600 | 67,104,600 | 68,725,000 | 73,264,700 |
| Federal Support: | | | | | |
| Federal "In Lieu" Tax | 1,421,900 | 1,602,500 | 1,587,000 | 1,745,600 | 1,741,700 |
| Forest Timber Receipts | 919,400 | 827,400 | 815,900 | 744,700 | 734,300 |
| Federal Bond Subsidy | - | - | - | - | - |
| Miscellaneous Grants | 9,208,800 | 7,976,400 | 7,795,800 | 7,695,300 | 7,456,300 |
| Total Federal Support | 11,550,100 | 10,406,300 | 10,198,700 | 10,185,600 | 9,932,300 |
| Local Support: | | | | | |
| Taxes: | | | | | |
| Property | 40,969,400 | 41,253,900 | 40,905,900 | 42,614,000 | 42,213,400 |
| Sales | 38,121,500 | 39,075,000 | 38,625,000 | 40,485,000 | 40,200,000 |
| Alcohol | 856,900 | 830,000 | 848,000 | 830,000 | 846,000 |
| Tobacco Excise | 1,000,900 | 1,574,700 | 1,470,000 | 1,574,700 | 1,465,000 |
| Hotel | 1,029,600 | 930,000 | 1,050,000 | 930,000 | 1,090,000 |
| Total | 81,978,300 | 83,663,600 | 82,898,900 | 86,433,700 | 85,814,400 |
| User Fees and Permits: | | | | | |
| General Fund | 1,841,500 | 1,634,000 | 1,863,700 | 1,621,500 | 1,835,000 |
| Special Revenue Funds | 15,943,100 | 14,539,100 | 14,808,200 | 13,632,600 | 16,236,000 |
| Enterprise Funds | 101,435,600 | 108,449,800 | 109,724,000 | 113,000,100 | 120,547,100 |
| Special Assessments | 115,400 | 83,000 | 89,000 | 83,000 | 82,000 |
| Total | 119,335,600 | 124,705,900 | 126,484,900 | 128,337,200 | 138,700,100 |
| Penalties and Fines: | | | | | |
| Property Tax, Sales Tax, and LID | | | | | |
| Penalties and Interest | 736,000 | 464,100 | 625,600 | 530,100 | 608,600 |
| Ordinance Violations | 627,000 | 461,700 | 469,500 | 461,700 | 473,200 |
| Total | \$ 1,363,000 | 925,800 | 1,095,100 | 991,800 | 1,081,800 |

SUMMARY OF OPERATING REVENUES BY SOURCE

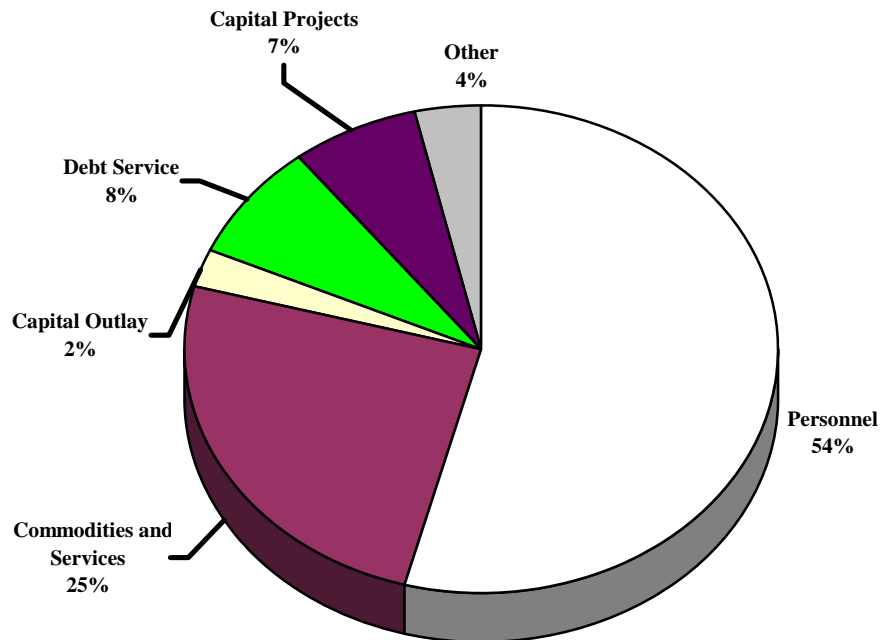
| | FY10 Actuals | FY11 | | FY12 | |
|---|-----------------------|--------------------|----------------------|--------------------|--------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Other: | | | | | |
| Interest - Investment and A/R | \$ 6,845,500 | 4,528,200 | 3,730,100 | 5,142,400 | 3,565,500 |
| Property Sales and Rents | 4,556,100 | 4,429,200 | 4,486,500 | 4,508,500 | 4,505,700 |
| Special Assessments (LIDS) | 79,200 | 69,300 | 73,100 | 157,300 | 118,400 |
| Bond Premiums | 98,200 | - | - | - | - |
| Student Activities Fundraising | 1,128,900 | 1,500,000 | 1,500,000 | 1,500,000 | 1,485,000 |
| Other Miscellaneous Revenues | 89,500 | 95,700 | 95,200 | 96,500 | 96,500 |
| Total | 12,797,400 | 10,622,400 | 9,884,900 | 11,404,700 | 9,771,100 |
| Total Local Support | 215,474,300 | 219,917,700 | 220,363,800 | 227,167,400 | 235,367,400 |
| Total Revenues | 291,313,100 | 298,369,600 | 297,667,100 | 306,078,000 | 318,564,400 |
| Fund Balance Usage (Contribution): | | | | | |
| General Fund | 846,400 | 3,213,000 | 3,312,900 | 1,911,700 | 3,944,800 |
| Equipment Acquisition Fund | (511,300) | 1,070,400 | 631,800 | (248,100) | 676,800 |
| Other Funds | (7,749,600) | 17,051,200 | 16,932,200 | 2,061,200 | 1,541,000 |
| Total Fund Balance Usage (Contribution) | (7,414,500) | 21,334,600 | 20,876,900 | 3,724,800 | 6,162,600 |
| Total Revenues, Fund Balance Usage and Contributions | \$ 283,898,600 | 319,704,200 | 318,544,000 | 309,802,800 | 324,727,000 |

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



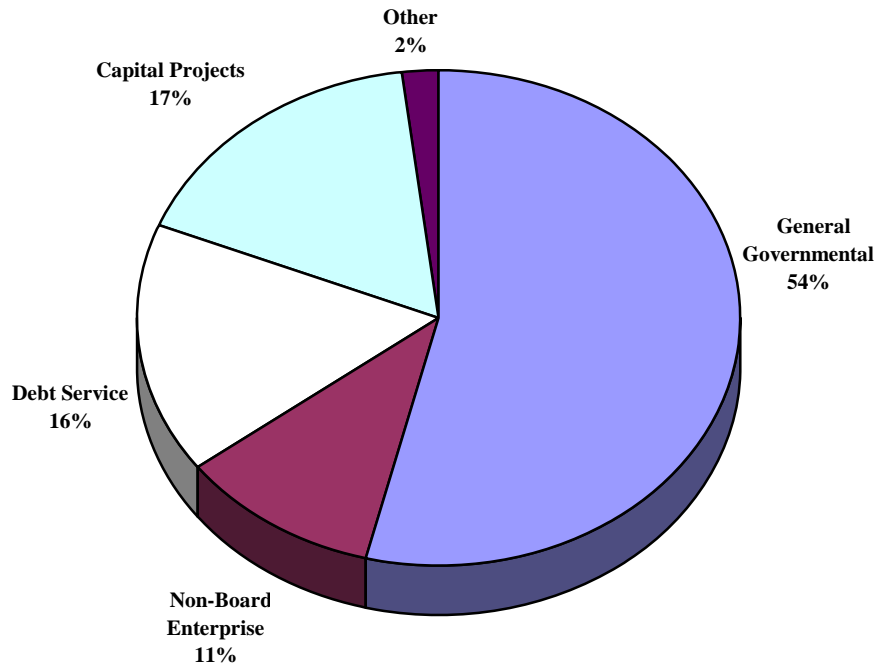
Expenditure Summary by Function



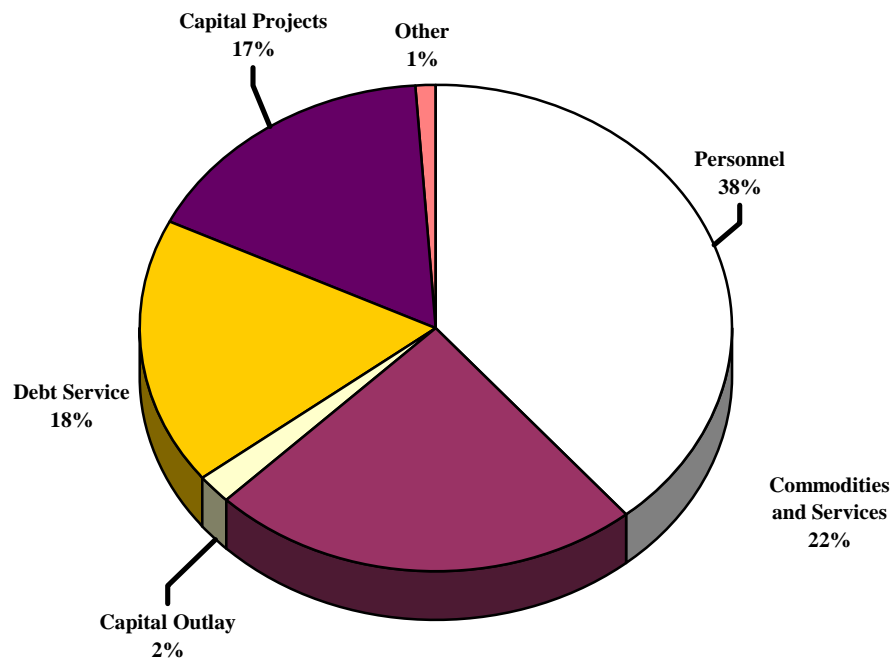
These expenditure summaries exclude Internal Service and Work Force. The total FY12 adopted budget for all City and Borough activities (net of interdepartmentals) is \$324,727,000.

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 Actuals | FY11 | | FY12 | |
|--------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| General Fund: | | | | | |
| Mayor & Assembly | \$ 2,826,200 | 3,137,600 | 3,045,800 | 2,578,200 | 3,786,000 |
| Law | 1,661,600 | 1,957,500 | 1,802,400 | 1,984,500 | 1,899,300 |
| Administration: | | | | | |
| Manager | 1,427,800 | 1,757,500 | 1,763,300 | 1,423,800 | 1,437,800 |
| Clerk | 463,300 | 498,500 | 491,800 | 518,600 | 517,500 |
| Mgmt Information Systems | 2,111,600 | 2,349,000 | 2,320,100 | 2,278,900 | 2,306,500 |
| Human Resources | 566,200 | 554,900 | 551,200 | 571,500 | 573,300 |
| Libraries | 2,249,700 | 2,386,200 | 2,329,400 | 2,440,600 | 2,408,700 |
| Finance | 4,894,700 | 5,224,600 | 5,138,000 | 5,328,000 | 5,400,500 |
| Community Development | 2,703,300 | 3,000,200 | 2,654,400 | 3,009,800 | 2,968,700 |
| Capital City Rescue | 3,770,800 | 3,758,100 | 3,758,100 | 3,772,400 | 3,883,500 |
| General Engineering | 778,900 | 721,600 | 692,000 | 740,000 | 709,600 |
| Building Maintenance | 2,014,600 | 2,395,300 | 2,337,300 | 2,492,700 | 2,503,400 |
| Parks and Landscape | 1,563,400 | 1,680,800 | 1,645,500 | 1,706,800 | 1,790,900 |
| Additional Budgetary Savings | - | - | - | (238,600) | - |
| Capital Projects Indirect Cost | (524,300) | (524,300) | (524,300) | (524,300) | (524,300) |
| Interdepartmental Charges | (3,497,200) | (3,937,400) | (3,919,000) | (3,962,100) | (3,955,200) |
| Return Marine Passenger | | | | | |
| Fee Proceeds (1) | 21,100 | 47,700 | 47,700 | - | - |
| Support to other funds | 44,091,700 | 44,608,600 | 44,569,600 | 44,840,500 | 27,037,000 |
| Total | 67,123,400 | 69,616,400 | 68,703,300 | 68,961,300 | 52,743,200 |
| Special Revenue Funds: | | | | | |
| Visitor Services | 1,891,500 | 1,938,600 | 1,848,700 | 1,967,000 | 2,074,400 |
| Capital Transit | 5,785,700 | 6,534,700 | 6,449,100 | 6,565,800 | 6,681,300 |
| Downtown Parking | 239,600 | 536,900 | 469,400 | 557,800 | 507,200 |
| Affordable Housing | 99,300 | 500,000 | 100,000 | - | 460,000 |
| Lands | 748,000 | 1,051,500 | 964,300 | 972,600 | 977,700 |
| Education - Operating | 66,599,100 | 72,717,800 | 72,501,000 | 74,002,100 | 74,217,500 |
| Education - Special Revenue | 14,196,300 | 16,229,000 | 16,278,000 | 16,686,400 | 16,685,600 |
| Eaglecrest | 2,328,300 | 2,554,900 | 2,375,100 | 2,611,900 | 2,626,000 |
| Service Areas: | | | | | |
| Police | 12,437,700 | 12,867,100 | 12,710,100 | 13,068,000 | 13,450,700 |
| Streets | 4,619,900 | 5,126,200 | 4,954,800 | 5,185,900 | 5,268,600 |
| Parks and Recreation | 4,006,300 | 4,946,100 | 4,513,700 | 5,442,900 | 5,573,500 |
| Capital City Fire | 3,098,600 | 3,530,900 | 3,360,800 | 3,428,800 | 3,562,500 |
| Sales tax | 631,800 | 688,600 | 661,800 | 701,100 | 701,800 |
| Hotel tax | 25,500 | 23,900 | 25,000 | 24,400 | 24,500 |
| Tobacco Excise tax | 12,500 | 11,700 | 12,200 | 11,800 | 11,800 |
| Marine Passenger Fee | 4,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Port Development | 4,500 | 2,800 | 2,800 | - | 5,500 |
| Library Minor Contributions | - | 5,200 | 3,800 | 5,200 | 3,800 |
| Additional Budgetary Savings | - | - | - | (202,200) | - |
| Interdepartmental Charges | (529,200) | (658,700) | (647,100) | (684,500) | (663,800) |
| Support to other funds | 57,175,800 | 59,875,800 | 59,893,800 | 53,262,100 | 57,960,700 |
| Total | 173,375,700 | 188,488,500 | 186,482,800 | 183,612,600 | 190,134,800 |
| Permanent Fund: | | | | | |
| Jensen-Olson Arboretum | | | | | |
| Support to other funds | \$ - | - | - | - | 138,000 |

SUMMARY OF EXPENDITURES BY FUND

| | FY10 Actuals | FY11 | | FY12 | |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Enterprise Funds: | | | | | |
| Airport | \$ 4,866,100 | 4,970,500 | 4,701,200 | 5,137,600 | 4,958,800 |
| Harbors | 2,892,400 | 3,086,600 | 3,214,000 | 3,087,600 | 3,183,600 |
| Docks | 1,427,400 | 1,425,700 | 1,452,800 | 1,445,000 | 1,410,500 |
| Waste Management | 875,200 | 1,235,000 | 1,221,400 | 1,214,700 | 1,227,300 |
| Water | 3,176,900 | 3,489,500 | 3,323,200 | 3,543,100 | 3,559,100 |
| Sewer | 7,591,300 | 9,052,100 | 8,717,400 | 9,150,600 | 9,570,900 |
| Bartlett Regional Hospital | 77,947,300 | 84,025,800 | 87,787,200 | 85,948,900 | 95,211,000 |
| Interdepartmental Charges | (9,000) | (8,300) | (8,300) | (5,500) | (11,000) |
| Support to other funds | 5,281,600 | 10,815,000 | 10,815,000 | 5,000,000 | 1,145,000 |
| Total | 104,049,200 | 118,091,900 | 121,223,900 | 114,522,000 | 120,255,200 |
| Internal Service Funds: | | | | | |
| Public Works Fleet | 1,955,800 | 2,420,800 | 2,296,600 | 2,415,600 | 2,686,500 |
| Equipment Acquisition Fund | 3,734,700 | 3,360,000 | 2,884,600 | 1,483,300 | 2,482,500 |
| Risk Management | 17,871,200 | 19,795,300 | 19,801,300 | 21,403,000 | 21,413,200 |
| Interdepartmental Charges | (20,873,800) | (22,588,000) | (22,412,200) | (24,058,200) | (24,404,500) |
| Total | 2,687,900 | 2,988,100 | 2,570,300 | 1,243,700 | 2,177,700 |
| Capital Projects: | | | | | |
| Capital Projects | 23,951,600 | 33,958,300 | 33,958,300 | 22,819,500 | 23,786,000 |
| Support to other funds | 2,182,000 | 312,000 | 312,000 | - | - |
| Total | 26,133,600 | 34,270,300 | 34,270,300 | 22,819,500 | 23,786,000 |
| Debt Service Fund: | | | | | |
| Debt Service | 18,601,200 | 21,068,200 | 20,225,600 | 20,952,400 | 20,951,900 |
| Support to other funds | - | - | - | - | 1,569,700 |
| Total | 18,601,200 | 21,068,200 | 20,225,600 | 20,952,400 | 22,521,600 |
| Special Assessments: | | | | | |
| Special Assessments | 234,900 | 292,200 | 183,200 | 293,900 | 320,900 |
| Support to other funds | 1,276,200 | 58,600 | 58,600 | 49,800 | 44,900 |
| Total | 1,511,100 | 350,800 | 241,800 | 343,700 | 365,800 |
| Work Force: | | | | | |
| CIP Engineering | 502,300 | 2,465,500 | 425,700 | 2,520,600 | 2,091,400 |
| Public Works Administration | 360,300 | 398,100 | 387,000 | 408,600 | 570,600 |
| Interdepartmental Charges | (862,600) | (2,863,600) | (812,700) | (2,929,200) | (2,662,000) |
| Total | - | - | - | - | - |
| Total All Funds (Gross) Before | | | | | |
| Better Capital City | 393,482,100 | 434,874,200 | 433,718,000 | 412,455,200 | 412,122,300 |
| Better Capital City | 423,800 | 500,000 | 475,000 | 500,000 | 500,000 |
| Total All Funds (Gross) | 393,905,900 | 435,374,200 | 434,193,000 | 412,955,200 | 412,622,300 |
| Support to other funds | (110,007,300) | (115,670,000) | (115,649,000) | (103,152,400) | (87,895,300) |
| Total Expenditures | \$ 283,898,600 | 319,704,200 | 318,544,000 | 309,802,800 | 324,727,000 |

SUMMARY OF STAFFING

| | FY08 | FY09 | FY10 | FY11 | FY12 | |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | FTE | FTE | FTE | Amended FTE | Approved FTE | Adopted 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 | 10.75 | 10.75 | 11.25 | 8.63 | 8.00 | 8.00 |
| Clerk and Elections | 2.70 | 2.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| Mgmt Information Systems | 12.66 | 12.66 | 13.66 | 13.66 | 13.66 | 13.66 |
| Human Resources | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| Libraries | 21.72 | 21.72 | 21.72 | 21.72 | 21.72 | 22.22 |
| Finance | 46.90 | 46.90 | 46.00 | 47.00 | 47.00 | 48.25 |
| Community Development | 28.00 | 28.00 | 26.50 | 26.50 | 26.50 | 26.50 |
| General Engineering | 7.37 | 7.49 | 7.47 | 4.90 | 4.90 | 4.90 |
| Building Maintenance | 10.75 | 10.75 | 11.75 | 11.75 | 11.75 | 11.75 |
| Parks and Landscape | 17.34 | 17.34 | 17.34 | 18.08 | 17.34 | 18.08 |
| Total | 180.89 | 181.01 | 182.09 | 178.64 | 177.27 | 179.76 |
| Special Revenue Funds: | | | | | | |
| Visitor Services | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.33 |
| Capital Transit | 35.83 | 35.83 | 38.83 | 38.83 | 38.83 | 38.83 |
| Downtown Parking | 0.39 | 0.39 | 0.39 | 0.42 | 0.42 | 0.50 |
| Lands | 2.50 | 2.50 | 3.00 | 3.00 | 3.00 | 3.00 |
| Education | 750.83 | 750.83 | 762.95 | 762.95 | 773.96 | 739.81 |
| Eaglecrest | 27.01 | 27.01 | 28.50 | 28.50 | 28.50 | 28.50 |
| Police | 93.00 | 93.00 | 94.34 | 94.34 | 94.34 | 93.84 |
| Streets | 24.27 | 24.27 | 24.27 | 25.75 | 24.27 | 24.75 |
| Parks and Recreation | 45.79 | 45.79 | 46.79 | 62.35 | 63.10 | 62.27 |
| Capital City Fire | 44.86 | 44.86 | 44.86 | 44.86 | 44.86 | 44.86 |
| Total | 1,031.64 | 1,031.64 | 1,051.09 | 1,068.16 | 1,078.44 | 1,043.69 |
| Enterprise Funds: | | | | | | |
| Airport | 24.63 | 24.63 | 25.00 | 28.42 | 28.42 | 29.42 |
| Harbors | 13.39 | 13.39 | 13.13 | 13.13 | 13.13 | 13.92 |
| Docks | 9.32 | 9.32 | 9.86 | 9.86 | 9.86 | 11.25 |
| Hazardous Waste | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 14.50 |
| Sewer | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 34.50 |
| Bartlett Regional Hospital | 394.86 | 394.86 | 395.22 | 411.01 | 411.01 | 435.32 |
| Total | 493.20 | 493.20 | 494.21 | 513.42 | 513.42 | 539.91 |

SUMMARY OF STAFFING

| | FY08 | FY09 | FY10 | FY11 | FY12 | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | FTE | FTE | FTE | Amended FTE | Approved FTE | Adopted FTE |
| Internal Service Funds: | | | | | | |
| Public Works Fleet | 6.25 | 6.25 | 6.25 | 6.25 | 6.25 | 6.25 |
| Risk Management | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| Total | 11.95 | 11.95 | 11.95 | 11.95 | 11.95 | 11.95 |
| Special Assessments: | | | | | | |
| Special Assessments | 1.19 | 1.34 | 1.59 | 1.60 | 1.60 | 1.60 |
| Total | 1.19 | 1.34 | 1.59 | 1.60 | 1.60 | 1.60 |
| Work Force: | | | | | | |
| CIP Engineering | 27.25 | 28.79 | 28.61 | 21.34 | 21.34 | 21.34 |
| Public Works Administration | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |
| Total | 30.25 | 31.79 | 31.61 | 24.34 | 24.34 | 25.34 |
| Total Staffing | 1,749.12 | 1,750.93 | 1,772.54 | 1,798.11 | 1,807.02 | 1,802.25 |

INTERDEPARTMENTAL CHARGES

| | | FY11 | | FY12 | |
|--|----------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| General Fund: | | | | | |
| Mayor and Assembly | \$ 55,400 | 45,300 | 45,300 | 45,300 | 45,300 |
| Law | 218,000 | 248,000 | 248,000 | 248,000 | 248,000 |
| Manager | 46,400 | 46,700 | 46,700 | 46,700 | 46,700 |
| Human Resources | 132,200 | 162,400 | 162,400 | 162,400 | 162,400 |
| Clerk | 84,200 | 100,500 | 100,500 | 100,500 | 100,500 |
| Mgmt Information Systems | 437,000 | 515,700 | 515,700 | 515,700 | 515,700 |
| Finance | 1,590,500 | 1,724,900 | 1,696,500 | 1,738,000 | 1,736,800 |
| General Engineering | 11,200 | 15,900 | 15,900 | 15,900 | 15,900 |
| Building Maintenance | 870,600 | 1,017,200 | 1,034,300 | 1,028,800 | 1,020,200 |
| Parks and Landscape | 51,700 | 60,800 | 53,700 | 60,800 | 63,700 |
| Total | 3,497,200 | 3,937,400 | 3,919,000 | 3,962,100 | 3,955,200 |
| Special Revenue Funds: | | | | | |
| Downtown Parking | - | 110,900 | 99,300 | 125,100 | 92,300 |
| Capital City Fire | 483,100 | 494,200 | 494,200 | 505,800 | 517,900 |
| Roaded Service Area | 46,100 | 53,600 | 53,600 | 53,600 | 53,600 |
| Total | 529,200 | 658,700 | 647,100 | 684,500 | 663,800 |
| Enterprise Fund: | | | | | |
| Dock | 9,000 | 8,300 | 8,300 | 5,500 | 11,000 |
| Total | 9,000 | 8,300 | 8,300 | 5,500 | 11,000 |
| Internal Service Funds: | | | | | |
| Public Works Fleet | 1,914,500 | 2,434,800 | 2,259,000 | 2,427,000 | 2,658,700 |
| Equipment Acquisition Fund | 1,753,200 | 1,546,500 | 1,546,500 | 1,596,600 | 1,711,200 |
| Risk Management | 17,206,100 | 18,606,700 | 18,606,700 | 20,034,600 | 20,034,600 |
| Total | 20,873,800 | 22,588,000 | 22,412,200 | 24,058,200 | 24,404,500 |
| Total Operating Interdepartmental Charges | 24,909,200 | 27,192,400 | 26,986,600 | 28,710,300 | 29,034,500 |
| Work Force: | | | | | |
| CIP Engineering | 502,300 | 2,465,500 | 425,700 | 2,520,600 | 2,091,400 |
| Public Works Administration | 360,300 | 398,100 | 387,000 | 408,600 | 570,600 |
| Total | 862,600 | 2,863,600 | 812,700 | 2,929,200 | 2,662,000 |
| Total Interdepartmental Charges | \$ 25,771,800 | 30,056,000 | 27,799,300 | 31,639,500 | 31,696,500 |

NOTES

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SUPPORT TO OTHER FUNDS

| | FY10 Actuals | FY11 | | FY12 | |
|--|-------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| General Fund Support to: | | | | | |
| Education - Operating | \$ 24,823,800 | 25,399,200 | 25,360,200 | 25,848,900 | 25,451,000 |
| Education - Special Revenue | 609,000 | 457,800 | 457,800 | 570,000 | 570,000 |
| Eaglecrest | 725,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Downtown Parking | 85,000 | 72,300 | 72,300 | 72,300 | 72,300 |
| Visitor Services | 60,000 | 260,000 | 260,000 | 260,000 | 215,000 |
| Bartlett Regional Hospital - Rainforest Recovery Center | 195,400 | - | - | - | - |
| LIDS | 12,100 | - | - | - | 3,700 |
| Debt Service | 17,581,400 | 17,694,300 | 17,694,300 | 17,364,300 | - |
| Total | 44,091,700 | 44,608,600 | 44,569,600 | 44,840,500 | 27,037,000 |
| Special Revenue Fund Support To: | | | | | |
| Sales Tax To: | | | | | |
| General Fund | 10,800,200 | 10,968,700 | 10,968,700 | 10,955,000 | 10,321,000 |
| Capital Transit | 25,000 | - | - | - | - |
| Capital Projects | 17,035,500 | 16,092,600 | 16,092,600 | 15,538,500 | 15,197,100 |
| Bartlett Regional Hospital | 705,300 | 937,300 | 937,300 | 937,300 | 967,600 |
| Debt Service | 1,284,500 | 1,552,900 | 1,552,900 | 1,400,000 | 1,552,900 |
| Roaded Service Area | 10,432,300 | 10,865,000 | 10,865,000 | 10,865,000 | 10,231,000 |
| Fire Service Area | 1,179,500 | 1,086,000 | 1,086,000 | 1,086,000 | 1,019,800 |
| Education Operating To: | | | | | |
| Education Special Revenue | 244,000 | 75,000 | 75,000 | 75,000 | - |
| Education Other | 696,700 | 618,500 | 618,500 | 678,500 | 568,500 |
| Education Special Revenue | - | - | 18,000 | - | - |
| Hotel Tax To: | | | | | |
| Visitor Services | 1,169,100 | 1,000,200 | 1,000,200 | 998,800 | 1,118,800 |
| Tobacco Excise Tax To: | | | | | |
| Sales Tax Budget Reserve | - | 407,100 | 407,100 | 72,400 | - |
| Bartlett Regional Hospital | 222,300 | 185,700 | 185,700 | 185,700 | 155,400 |
| General Fund | 273,600 | 1,347,900 | 1,347,900 | 1,304,800 | 1,224,600 |
| Marine Passenger Fee To: | | | | | |
| General Fund | 1,401,000 | 1,492,400 | 1,492,400 | 1,000,300 | 2,209,000 |
| Roaded Service Area | 806,500 | 823,800 | 823,800 | 823,800 | 869,600 |
| Fire Service Area | 94,200 | 84,000 | 84,000 | 84,000 | 84,000 |
| Visitor Services | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Capital Transit | 278,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Dock | 154,100 | 154,100 | 154,100 | 154,100 | 154,000 |
| Juneau International Airport | 271,000 | 164,000 | 164,000 | 164,000 | 159,100 |
| Bartlett Regional Hospital | 23,000 | 29,600 | 29,600 | 29,600 | 29,400 |
| Capital Projects | 1,591,500 | 1,127,700 | 1,127,700 | - | 603,900 |
| Available for Capital Projects | \$ - | - | - | 1,781,000 | - |

continued next page

SUPPORT TO OTHER FUNDS

| | FY10 Actuals | FY11 | | FY12 | |
|---|-----------------------|--------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Special Revenue Fund Support To, continued | | | | | |
| Available for Capital Projects | \$ - | - | - | 1,781,000 | - |
| State Marine Passenger Fee to Capital Projects | \$ - | - | - | - | 4,265,000 |
| Land to Capital Projects | 475,000 | - | - | 500,000 | - |
| Port Development To Capital Projects | 1,750,000 | 6,235,000 | 6,235,000 | - | 2,575,000 |
| Sustainability To Sales Tax | 2,000,000 | - | - | - | - |
| Roaded Service Area To: | | | | | |
| Capital Transit | 3,800,000 | 3,900,000 | 3,900,000 | 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 | 57,175,800 | 59,875,800 | 59,893,800 | 53,262,100 | 57,960,700 |
| Jensen-Olson Arboretum Fund | | | | | |
| Support To General Fund | - | - | - | - | 138,000 |
| Debt Service Fund Support To | | | | | |
| General Fund | - | - | - | - | 1,569,700 |
| Capital Projects Support To: | | | | | |
| General Fund | 182,000 | 300,000 | 300,000 | - | - |
| Sustainability | 2,000,000 | - | - | - | - |
| Equipment Replacement Reserve | - | 12,000 | 12,000 | - | - |
| Total | 2,182,000 | 312,000 | 312,000 | - | - |
| Enterprise Fund Support To: | | | | | |
| Harbors To Capital Projects | - | 130,000 | 130,000 | - | - |
| Docks to Capital Projects | 5,500 | 4,000,000 | 4,000,000 | - | - |
| Bartlett Regional Hospital to Capital Projects | 2,756,100 | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Water To Capital Projects | 2,420,000 | 1,180,000 | 1,180,000 | - | 320,000 |
| Sewer To Capital Projects | 100,000 | 505,000 | 505,000 | - | 825,000 |
| Total | 5,281,600 | 10,815,000 | 10,815,000 | 5,000,000 | 1,145,000 |
| Special Assessment Funds To: | | | | | |
| General Fund | 15,700 | 28,600 | 28,600 | 19,800 | 14,900 |
| Capital Transit | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Sewer | 1,230,500 | - | - | - | - |
| Total | 1,276,200 | 58,600 | 58,600 | 49,800 | 44,900 |
| Total Support To Other Funds | \$ 110,007,300 | 115,670,000 | 115,649,000 | 103,152,400 | 87,895,300 |

SUPPORT FROM OTHER FUNDS

| | | FY11 | | FY12 | |
|------------------------------------|-----------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| General Fund Support From: | | | | | |
| Sales Tax | \$ 10,800,200 | 10,968,700 | 10,968,700 | 10,955,000 | 10,321,000 |
| Tobacco Excise Tax | 273,600 | 1,347,900 | 1,347,900 | 1,304,800 | 1,224,600 |
| Marine Passenger Fee | 1,401,000 | 1,492,400 | 1,492,400 | 1,000,300 | 2,209,000 |
| Capital Projects | 182,000 | 300,000 | 300,000 | - | - |
| Jensen-Olson Aboretum | - | - | - | - | 138,000 |
| Debt Service | - | - | - | - | 1,569,700 |
| Special Assessments | 15,700 | 28,600 | 28,600 | 19,800 | 14,900 |
| Total | 12,672,500 | 14,137,600 | 14,137,600 | 13,279,900 | 15,477,200 |
| Special Revenue Fund Support From: | | | | | |
| Sales Tax From: | | | | | |
| Tobacco Excise Tax | - | 407,100 | 407,100 | 72,400 | - |
| Sustainability | 2,000,000 | - | - | - | - |
| Education - Operating From: | | | | | |
| General Fund | 24,823,800 | 25,399,200 | 25,360,200 | 25,848,900 | 25,451,000 |
| Education - Special Revenue From: | | | | | |
| General Fund | 609,000 | 457,800 | 457,800 | 570,000 | 570,000 |
| Roaded Service Area | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Education Operating Fund | 940,700 | 693,500 | 693,500 | 753,500 | 568,500 |
| Education Other Special Revenue | - | - | 18,000 | - | - |
| Roaded Service Area From: | | | | | |
| Sales Tax | 10,432,300 | 10,865,000 | 10,865,000 | 10,865,000 | 10,231,000 |
| Marine Passenger Fee | 806,500 | 823,800 | 823,800 | 823,800 | 869,600 |
| Fire Service Area From: | | | | | |
| Sales Tax | 1,179,500 | 1,086,000 | 1,086,000 | 1,086,000 | 1,019,800 |
| Marine Passenger Fee | 94,200 | 84,000 | 84,000 | 84,000 | 84,000 |
| Capital Projects | 2,000,000 | - | - | - | - |
| Visitor Services From: | | | | | |
| General Fund | 60,000 | 260,000 | 260,000 | 260,000 | 215,000 |
| Hotel Tax | 1,169,100 | 1,000,200 | 1,000,200 | 998,800 | 1,118,800 |
| Marine Passenger Fee | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Downtown Parking From: | | | | | |
| General Fund | 85,000 | 72,300 | 72,300 | 72,300 | 72,300 |
| Eaglecrest From: | | | | | |
| General Fund | 725,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Roaded Service Area | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Capital Transit From: | | | | | |
| Sales Tax | 25,000 | - | - | - | - |
| Marine Passenger Fee | 278,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Roaded Service Area | 3,800,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 |
| Fee in Lieu of Parking | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total | 49,521,600 | 46,532,200 | 46,511,200 | 46,818,000 | 45,610,000 |
| Debt Service Support From: | | | | | |
| General Fund | 17,581,400 | 17,694,300 | 17,694,300 | 17,364,300 | - |
| Sales Tax Fund | 1,284,500 | 1,552,900 | 1,552,900 | 1,400,000 | 1,552,900 |
| Total | \$ 18,865,900 | 19,247,200 | 19,247,200 | 18,764,300 | 1,552,900 |

continued next page

SUPPORT FROM OTHER FUNDS

| | | FY11 | | FY12 | |
|--|-----------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Capital Project Fund Support From: | | | | | |
| Sales Tax | \$ 17,035,500 | 16,092,600 | 16,092,600 | 15,538,500 | 15,197,100 |
| Marine Passenger Fee | 1,591,500 | 1,127,700 | 1,127,700 | - | 603,900 |
| Available Marine Passenger Fee | - | - | - | 1,781,000 | - |
| State Marine Passenger Fee | - | - | - | - | 4,265,000 |
| Lands | 475,000 | - | - | 500,000 | - |
| Port | 1,750,000 | 6,235,000 | 6,235,000 | - | 2,575,000 |
| Bartlett Regional Hospital | 2,756,100 | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Harbors | - | 130,000 | 130,000 | - | - |
| Dock | 5,500 | 4,000,000 | 4,000,000 | - | - |
| Water | 2,420,000 | 1,180,000 | 1,180,000 | - | 320,000 |
| Sewer | 100,000 | 505,000 | 505,000 | - | 825,000 |
| Total | 26,133,600 | 34,270,300 | 34,270,300 | 22,819,500 | 23,786,000 |
| Internal Service Fund Support From: | | | | | |
| Equipment Replacement Reserve from Capital Projects | - | 12,000 | 12,000 | - | - |
| Enterprise Fund Support From: | | | | | |
| Bartlett Regional Hospital from: | | | | | |
| Tobacco Excise Tax | 222,300 | 185,700 | 185,700 | 185,700 | 155,400 |
| Liquor Sales Tax | 705,300 | 937,300 | 937,300 | 937,300 | 967,600 |
| Marine Passenger Fee | 23,000 | 29,600 | 29,600 | 29,600 | 29,400 |
| General Fund for Rainforest Recovery Center | 195,400 | - | - | - | - |
| Docks from Marine Passenger Fe | 154,100 | 154,100 | 154,100 | 154,100 | 154,000 |
| Airport from Marine Passenger F | 271,000 | 164,000 | 164,000 | 164,000 | 159,100 |
| Sewer from Special Assessment | 1,230,500 | - | - | - | - |
| Total | 2,801,600 | 1,470,700 | 1,470,700 | 1,470,700 | 1,465,500 |
| Special Assessment Funds From | | | | | |
| General Fund | 12,100 | - | - | - | 3,700 |
| Total Support From Other Funds | | | | | |
| | \$ 110,007,300 | 115,670,000 | 115,649,000 | 103,152,400 | 87,895,300 |

CITY AND BOROUGH OF JUNEAU

| <u>Fund Title</u> | <u>Beginning Balance</u> | + | <u>Projected Revenues</u> | + | <u>Support From</u> | - | <u>Support To</u> | - |
|--------------------------------------|------------------------------|---|-------------------------------|---|-------------------------|---|-----------------------|---|
| General Fund | \$ 6,952,200 | | 38,300,700 | | 15,477,200 | | 27,037,000 | |
| Special Revenue Funds: | | | | | | | | |
| Visitor Services | 181,400 | | 382,100 | | 1,585,800 | | - | |
| Capital Transit | 751,800 | | 1,879,100 | | 4,208,000 | | - | |
| Marine Passenger Fee | 300,300 | | 4,346,000 | | - | | 4,639,000 | |
| State Marine Passenger Fee | - | | 4,265,000 | | - | | 4,265,000 | |
| Eaglecrest | (489,700) | | 1,923,200 | | 750,000 | | - | |
| Education - Operating | 3,379,700 | | 47,582,700 | | 25,451,000 | | 568,500 | |
| Education - Special Revenue/Other | 1,816,000 | | 15,087,200 | | 1,338,500 | | - | |
| Lands and Resource Management | 3,035,200 | | 773,300 | | - | | - | |
| * Roaded Service Area | 3,015,200 | | 15,347,300 | | 11,100,600 | | 4,125,000 | |
| Fire Service Area | 317,900 | | 2,291,400 | | 1,103,800 | | - | |
| Downtown Parking | 6,600 | | 516,000 | | 72,300 | | - | |
| Affordable Housing | 856,000 | | 59,900 | | - | | - | |
| Sales Tax | 7,697,800 | | 41,063,400 | | - | | 39,289,400 | |
| Hotel Tax | 423,400 | | 1,090,000 | | - | | 1,118,800 | |
| Port Development | 800 | | 2,579,700 | | - | | 2,575,000 | |
| Tobacco Excise Tax | 1,800 | | 1,465,000 | | - | | 1,380,000 | |
| Library Minor Contributions | 138,600 | | 3,800 | | - | | - | |
| Total Special Revenue Funds | 21,432,800 | | 140,655,100 | | 45,610,000 | | 57,960,700 | |
| Enterprise Funds: | | | | | | | | |
| ** Harbors | 4,066,300 | | 3,351,500 | | - | | - | |
| ** Docks | 1,295,700 | | 1,627,600 | | 154,000 | | - | |
| Water | 1,230,000 | | 4,343,500 | | - | | 320,000 | |
| Sewer | 4,048,100 | | 9,230,100 | | - | | 825,000 | |
| ** Airport | 3,204,200 | | 4,799,700 | | 159,100 | | - | |
| Hazardous Waste | 1,018,800 | | 1,093,300 | | - | | - | |
| Hospital | 15,878,700 | | 101,085,100 | | 1,152,400 | | - | |
| Total Enterprise Funds | 30,741,800 | | 125,530,800 | | 1,465,500 | | 1,145,000 | |
| Internal Service Funds: | | | | | | | | |
| ** Public Works Fleet | 3,814,700 | | 4,464,400 | | - | | - | |
| Risk Management | 3,989,700 | | 20,128,600 | | - | | - | |
| Total Internal Service Funds | 7,804,400 | | 24,593,000 | | - | | - | |
| LIDS/Debt Service/Work Force: | | | | | | | | |
| LIDS | (792,100) | | 225,700 | | 3,700 | | 44,900 | |
| Debt Service | 7,591,900 | | 17,992,800 | | 1,552,900 | | 1,569,700 | |
| Work Force | - | | 2,662,000 | | - | | - | |
| Capital Project Funds | - | | - | | 23,786,000 | | - | |
| Jensen-Olson Arboretum | 2,224,400 | | 88,400 | | - | | 138,000 | |
| Interdepartmental Charges | - | | (32,220,800) | | - | | - | |
| Total City Funds | \$ 75,955,400 | | 317,827,700 | | 87,895,300 | | 87,895,300 | |

* Includes National Forest Timber Receipts Reserves of \$12,000

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY12

| <u>Adopted Budget</u> | = | <u>Subtotal</u> | - | <u>Reserves</u> | = | <u>Ending Balance</u> | <u>Fund Title</u> |
|-----------------------|---|-------------------|------------------|-------------------|---|-----------------------|--------------------------------------|
| 30,685,700 | | 3,007,400 | | 3,000,000 | | 7,400 | General Fund |
| | | | | | | | Special Revenue Funds: |
| 2,074,400 | | 74,900 | - | - | | 74,900 | Visitor Services |
| 6,681,300 | | 157,600 | - | - | | 157,600 | Capital Transit |
| 5,500 | | 1,800 | - | - | | 1,800 | Marine Passenger Fee |
| - | | - | - | - | | - | State Marine Passenger Fee |
| 2,626,000 | | (442,500) | - | - | | (442,500) | Eaglecrest |
| 74,217,500 | | 1,627,400 | - | - | | 1,627,400 | Education - Operating |
| 16,685,600 | | 1,556,100 | - | - | | 1,556,100 | Education - Special Revenue/Other |
| 977,700 | | 2,830,800 | 836,900 | | | 1,993,900 | Lands and Resource Management |
| 24,292,800 | | 1,045,300 | 1,012,000 | | | 33,300 | * Roaded Service Area |
| 3,562,500 | | 150,600 | - | | | 150,600 | Fire Service Area |
| 507,200 | | 87,700 | - | | | 87,700 | Downtown Parking |
| 460,000 | | 455,900 | 316,000 | | | 139,900 | Affordable Housing |
| 701,800 | | 8,770,000 | 8,630,600 | | | 139,400 | Sales Tax |
| 24,500 | | 370,100 | - | | | 370,100 | Hotel Tax |
| 5,500 | | - | - | | | - | Port Development |
| 11,800 | | 75,000 | - | | | 75,000 | Tobacco Excise Tax |
| 3,800 | | 138,600 | - | | | 138,600 | Library Minor Contributions |
| 132,837,900 | | 16,899,300 | | 10,795,500 | | 6,103,800 | Total Special Revenue Funds |
| | | | | | | | Enterprise Funds: |
| 3,183,600 | | 4,234,200 | 753,200 | | | 3,481,000 | ** Harbors |
| 1,410,500 | | 1,666,800 | - | | | 1,666,800 | ** Docks |
| 3,559,100 | | 1,694,400 | - | | | 1,694,400 | Water |
| 9,570,900 | | 2,882,300 | - | | | 2,882,300 | Sewer |
| 4,958,800 | | 3,204,200 | - | | | 3,204,200 | ** Airport |
| 1,227,300 | | 884,800 | - | | | 884,800 | Hazardous Waste |
| 95,211,000 | | 22,905,200 | - | | | 22,905,200 | Hospital |
| 119,121,200 | | 37,471,900 | | 753,200 | | 36,718,700 | Total Enterprise Funds |
| | | | | | | | Internal Service Funds: |
| 5,169,000 | | 3,110,100 | - | | | 3,110,100 | ** Public Works Fleet |
| 21,413,200 | | 2,705,100 | - | | | 2,705,100 | Risk Management |
| 26,582,200 | | 5,815,200 | | | | 5,815,200 | Total Internal Service Funds |
| | | | | | | | LIDS/Debt Service/Work Force: |
| 320,900 | | (928,500) | - | | | (928,500) | LIDS |
| 20,951,900 | | 4,616,000 | 4,400,200 | | | 215,800 | Debt Service |
| 2,662,000 | | - | - | | | - | Work Force |
| 23,786,000 | | - | - | | | - | Capital Project Funds |
| - | | 2,174,800 | 2,097,200 | | | 77,600 | Jensen-Olson Arboretum |
| (32,220,800) | | - | - | | | - | Interdepartmental Charges |
| 324,727,000 | | 69,056,100 | | 21,046,100 | | 48,010,000 | 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 projected balance in the Budget Reserve at the end of FY12 is \$8.631 million. The Assembly had approved removing \$1 million during FY12 to help cover the projected budget shortfall but this became unnecessary due to a one-time increase in State Community Revenue Sharing and continued cost saving measures. .

Individual Funds

The following is a summary and explanation of the 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 budget as presented projects \$7,400 carry forward of fund balances for years after FY12, excluding the \$3.0 million set aside as part of the general governmental emergency reserves. In order to balance the FY12 operating budgets we are projecting to use \$3.945 million in FY12 fund balance to meet our operating needs. 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 FY12 is \$157,600. 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 \$1,800 for FY12.

State Marine Passenger Fee – FY12 is the first year the CBJ will receive State marine passenger fees. In FY12, all proceeds are being used for construction of facilities able to handle larger cruise ships.

Eaglecrest – The ending FY12 fund balance deficits are projected to be \$(442,500). 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, \$1,627,400 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 \$1,556,100 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 FY12 is \$1,993,900. Reserves of \$836,900 for 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 budget as presented will carry over \$33,000 for FY12 in fund balance (this excludes, \$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).

Fire Service Area – The total projected carryover is \$150,600 for FY12. 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 \$87,700 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 for FY12 is \$139,400 (excluding reserves of \$8,630,600 for FY12). The FY12 ending balance is as follows –

| | |
|--|---------------------|
| • 1% 5-year temp. levy for various capital improvements, ending September 30, 2013 | 57,400 |
| • 1% 5-year temp. levy for areawide roads, ending June 30, 2012 | 56,900 |
| • 2% 1% permanent & 1% temp. operational levy | 100 |
| • 1% 5-year temp. levy, the Sales Tax Budget Reserve | 8,630,600 |
| • 3% permanent liquor sales tax levy | <u>25,000</u> |
| Total Projected Fund Balance | <u>\$ 8,770,000</u> |

Port Development– The projected carryover for Port Development is \$0 for FY12. By Federal law these funds are use restricted to the safety and efficiency of the cruise ships and their passengers. All funds have been transferred to capital projects related to cruise ship berth enhancement.

Visitor Services, Affordable Housing, Hotel Tax, 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 \$33,888,500 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.

The Water and Wastewater (Sewer) Utility Enterprise Funds are projecting significant changes in their fund balances for the next fiscal year. These changes are the result of a rate study recently completed, which indicated both utilities needed to substantially increase revenues and expenditures in order to maintain and expand their infrastructure.

CHANGES IN FUND BALANCES OVERVIEW

Bartlett Regional Hospital Enterprise Fund is budgeting for a number of capital projects in the budget year – roof repair/replacement during this upcoming construction season and in FY12 BRH will upgrade/replace the Hospital Information System. The project cost is budgeted at \$7 million.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$3,110,100 for FY12. Approximately \$378,700 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 FY12 is \$2,705,100. The individual ending components of this balance are made up of \$1,726,600 Health & Wellness, \$779,800 Safety & Workers Compensation, \$103,000 General/Auto Liability, \$62,200 Employee Practice/Property, \$4,200 Special Coverage, and \$29,300 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 (deficit) carryover is \$(928,500) for FY12 and 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 \$430,500 for FY12. Consolidated LID's carryover balance is projected to be a deficit of \$(1,359,000) 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 \$4,616,000 for FY12, of which \$4,400,200 is reserved and \$211,100 in unreserved. 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 is \$2,174,800 for FY12, of which \$2,097,200 is reserved and \$77,600 is unreserved. 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 services. This consolidation also resulted in a single 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 Landscape Maintenance |
| Manager's Office | 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, net of property appeals, the FY12 (calendar 2011) areawide taxable assessed values at \$4.088 billion. This amount includes both real and business personal property assessments. This represents an increase of \$130.9 million or 3.3% over the previous year. The City Assessor attributes the assessed value growth to additions of real and business personal property by the Greens Creek and Coeur Kensington mines, with the majority of this value increase coming from the Kensington mine. The Kensington mine, while under development for many years, began production on June 24, 2010.

PROPERTY ASSESSMENT AND TAXATION

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

2010 TO 2011 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> |
|--|--|------------------------------------|--|
| 2010 Assessed Value | \$3,957.3 | | |
| Residential Property: Existing | (0.1) | (0.00%) | (0.00%) |
| New Construction | 7.5 | 0.19% | 0.32% |
| Commercial: Existing Property | (4.3) | (0.11%) | (0.33%) |
| New Construction | 1.5 | 0.04% | 0.11% |
| New Large Mining | 103.0 | 2.60% | 7.89% |
| Business Personal Property: | | | |
| New General Business | (10.0) | (0.25%) | (3.53%) |
| New Large Mining | <u>33.3</u> | <u>0.84%</u> | 11.76% |
| 2011 Assessed Value (estimated) | <u>\$4,088.2</u> | <u>3.31%</u> | |

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

| <u>Service Area</u> | <u>2010 Certified Roll & Supplementals</u> | <u>2011 Estimated Value</u> | | | <u>Original Projection</u> |
|--------------------------|--|-----------------------------|------------------------------|------------------|--------------------------------|
| | | <u>Real Property</u> | <u>Personal Property</u> | <u>Total</u> | |
| Capital City Fire/Rescue | <u>\$3,679.1</u> | <u>\$3,480.6</u> | <u>\$168.0</u> | <u>\$3,648.6</u> | <u>\$ 3,784.5</u> |
| Roaded Service Area | <u>\$3,700.2</u> | <u>\$3,501.6</u> | <u>\$168.0</u> | <u>\$3,669.6</u> | <u>\$ 3,806.1</u> |
| Areawide | <u>\$3,957.3</u> | <u>\$3,791.4</u> | <u>\$296.8</u> | <u>\$4,088.2</u> | <u>\$ 4,068.2</u> |

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$4.088 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 89.2% 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>Adopted FY12</u> |
|--------------------------|--------------|---------------|--------------|---------------|-------------------------|-------------------------|
| Operational | | | | | | |
| Areawide | 6.71 | 6.97 | 6.22 | 7.11 | 6.98 | 6.56 |
| Roaded Service Area | 2.26 | 2.07 | 2.60 | 1.95 | 1.93 | 2.24 |
| 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>0.46</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>1.29</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>10.55</u> |
| Mill Change | | <u>0.20</u> | <u>-</u> | <u>0.23</u> | <u>(0.09)</u> | <u>0.04</u> |
| % Change | | <u>1.97</u> % | <u>-</u> % | <u>2.22</u> % | <u>(0.85)</u> % | <u>0.38</u> % |

PROPERTY ASSESSMENT AND TAXATION

The 2011 property assessments do not include \$198.8 million in required State exemptions for 1,425 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 FY12 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 \$2.1 million.

In 1995, the CBJ voters' approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. 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 for FY12 is 9.26 mills, unchanged in total from FY11. The debt mill levy has increased from 1.25 mills to 1.29 mills. This brings the total FY12 levy to 10.55. (*See the "Major Revenue Analysis" for further explanation*).

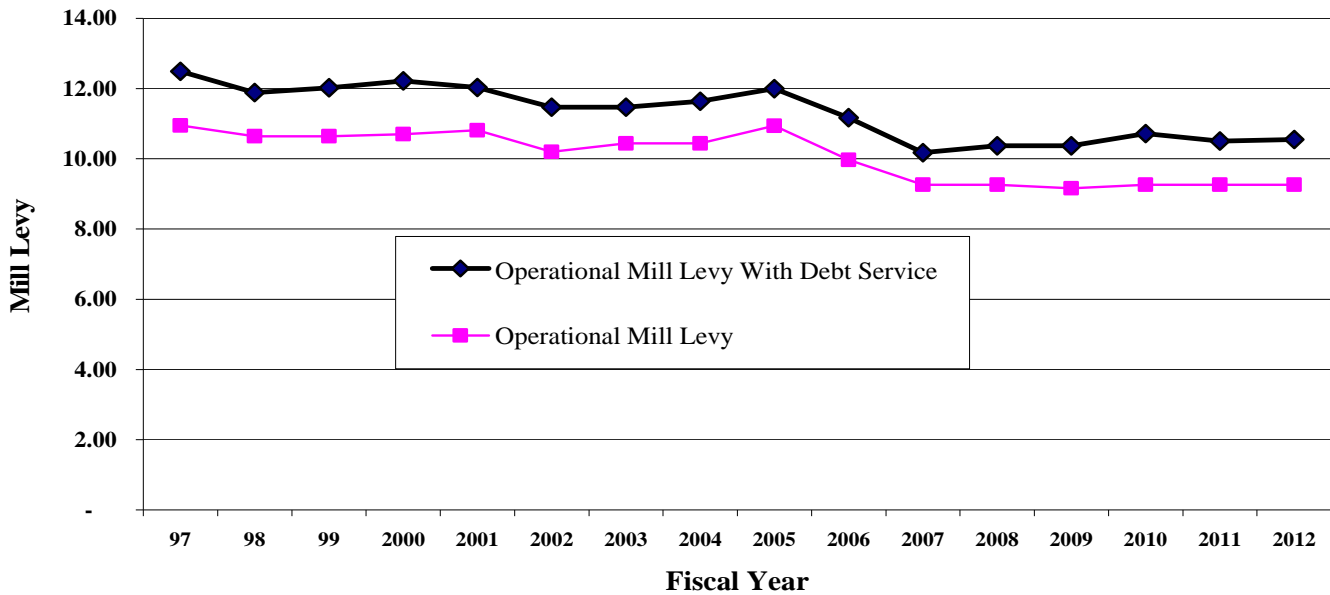
Mill Levy History

| FISCAL YEAR | DEBT SER MILL LEVY (Tax Revenues recorded in Debt Service Fund) | SERVICE AREA OPERATIONAL MILL LEVIES | | | OVERLAPPING MILL LEVY TOTALS | | |
|----------------|---|---|---------------------|---------------------------|------------------------------|-----------------------------|-----------------------------------|
| | | Areawide Operating | Roaded Operating | Fire Service Operating | Areawide & Debt Service | Areawide, DS & Roaded | Areawide, DS, Roaded & Fire |
| 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 | 1.25 | 6.98 | 1.93 | 0.35 | 8.23 | 10.16 | 10.51 |
| 2012 | 1.29 | 6.56 | 2.24 | 0.46 | 7.85 | 10.09 | 10.55 |

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.

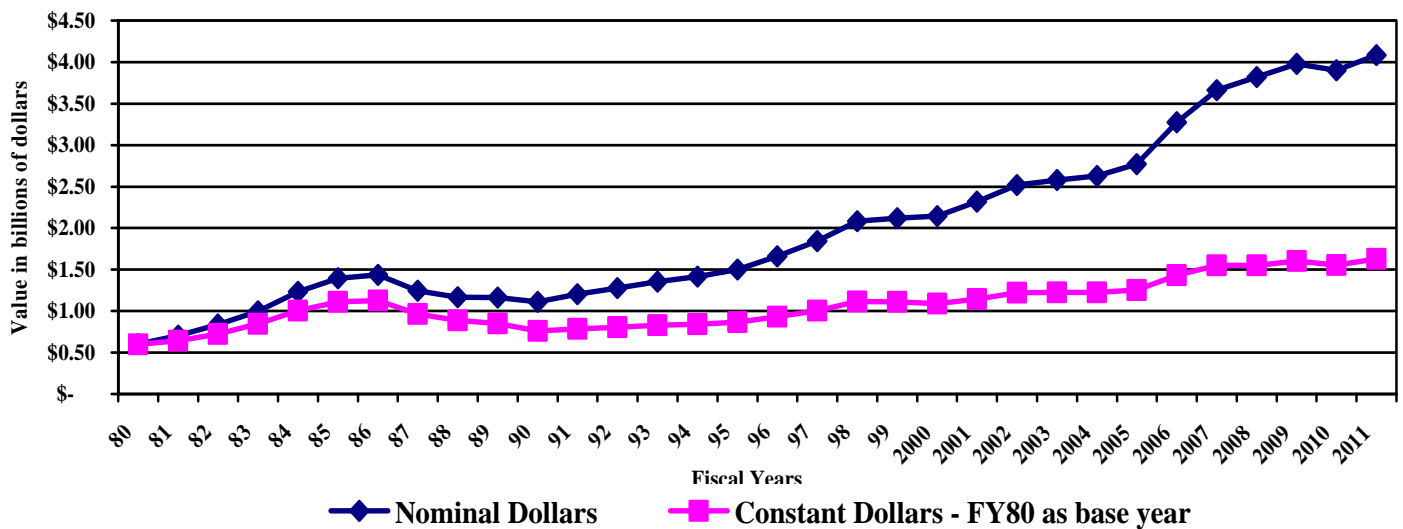
PROPERTY ASSESSMENT AND TAXATION

The graph below shows the historical general operating and the maximum mill levy (including debt service) for the past 15 years. The City's practice has been to reduce the operating mill levy when financially practical.



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 decreased slightly in FY11 from FY10's by .15% or \$63,500. This is due to a combination of a decrease in the debt service mill levy by 0.09 mills (from 1.34 to 1.25) and a small increase in assessed values, 0.7% or \$28.17 million. For FY12, we are projecting a 3.1% or \$1.26 million increase in property tax revenues due to a combination of increases in assessed values (3.3%) and the debt service mill levy (0.04 mills).

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

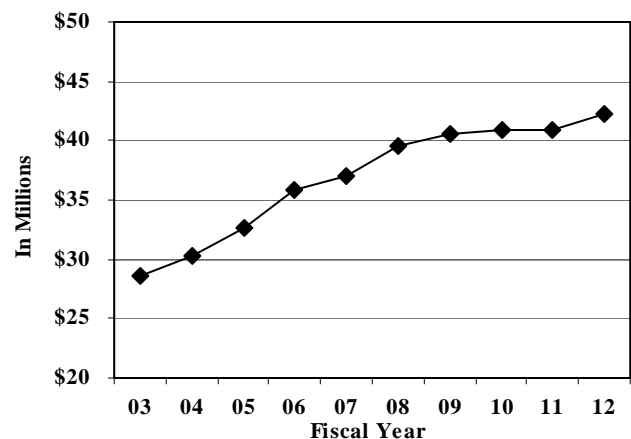
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The estimated areawide certified value for the 2012 fiscal year 2011 calendar year is \$4.088 billion, up from \$3.957 billion billed in FY11.

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 FY12, these exemptions are expected to be over \$2 million in property tax revenue not collected.

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



FY03-11 are based on actual collections.

FY12 is based on assessed value projections.

MAJOR REVENUES

SALES TAX REVENUES

General sales tax revenues for FY11 are expected to increase by \$0.4M (or 1.3%). 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 FY08 actual revenues by approximately 4.5%. Sales taxes for FY12 are projected to grow by 4.0% or \$1,575,000. This is due to some economic recovery (both local and tourism) and inflation. The liquor tax revenue is expected to decrease slightly in FY11 by approximately 1% and hold steady through FY12. Hotel Tax revenues were originally expected to decrease in FY11, but have turned around quickly and are starting to grow. For FY11 we are now expecting a 2% increase and for FY12 by an additional 3.8%.

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.

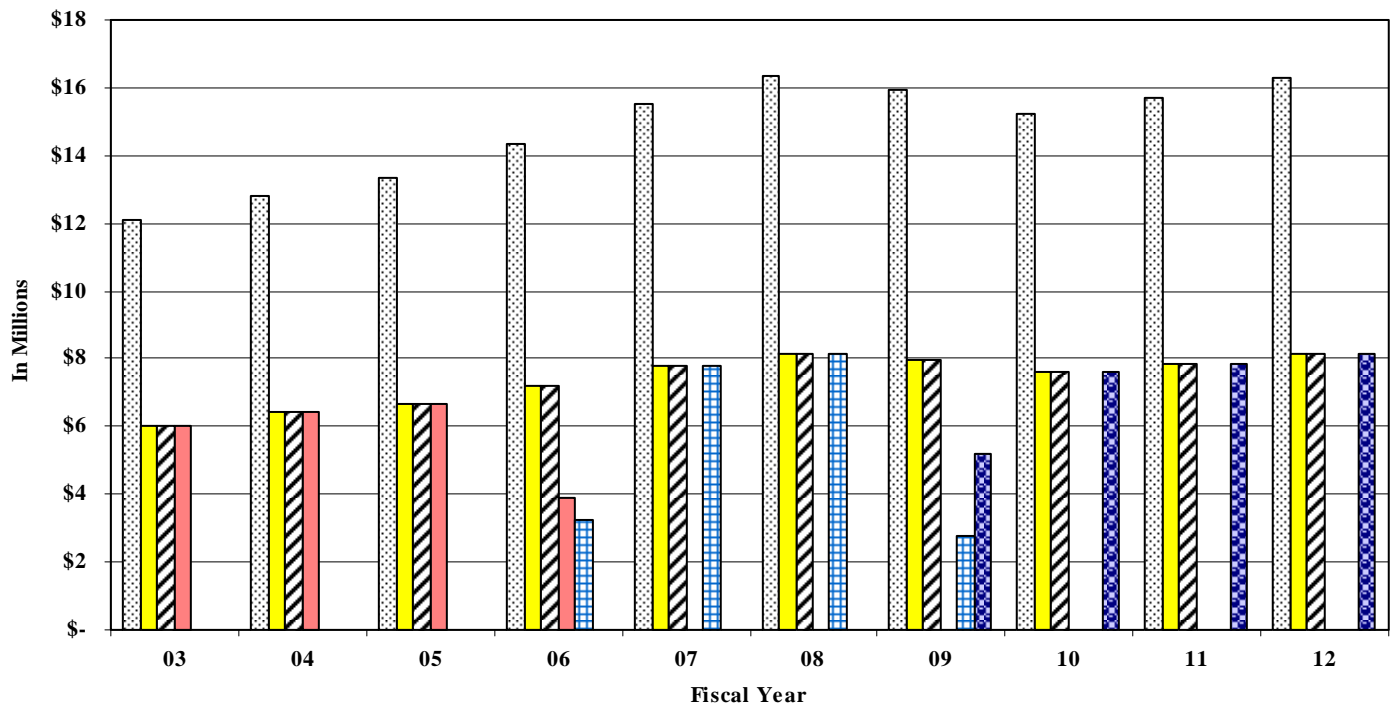
MAJOR REVENUES

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)

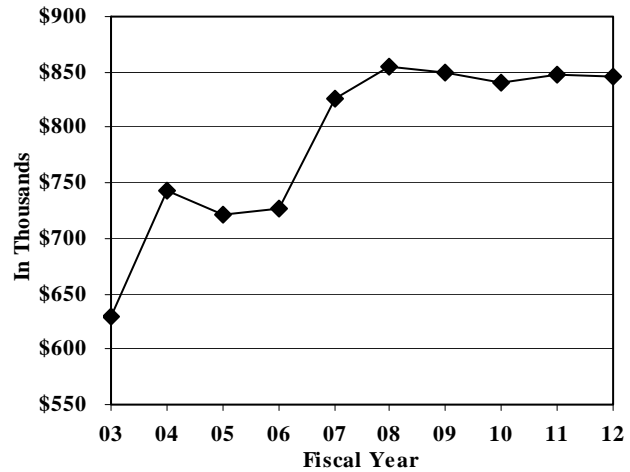
MAJOR REVENUES

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 decreases in FY09, and then hold relatively steady through FY12.



FY03-10 are based on actual collections.
FY11-12 are based on projections.

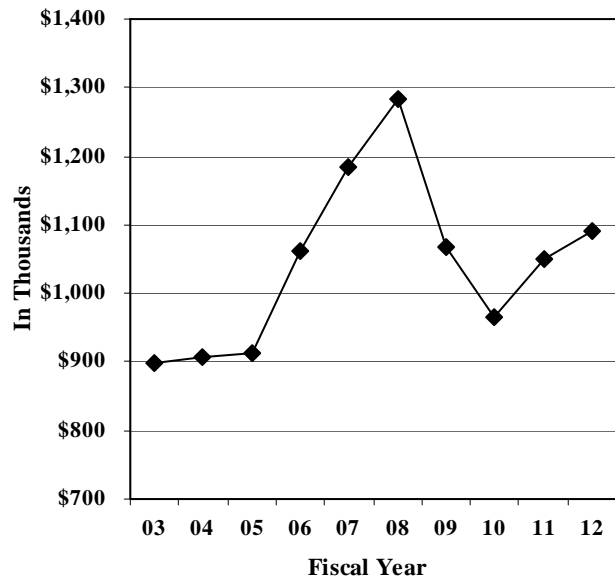
MAJOR REVENUES

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.



FY03-10 are based on actual collections.
FY11-12 are based on projections.

MAJOR REVENUES

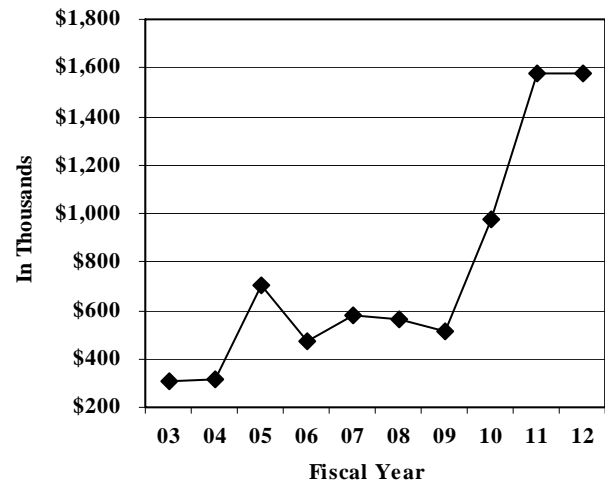
TOBACCO EXCISE

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, FY11 and FY12 revenues. However, our initial indications are that the increase in tax may be resulting in a reduction in tobacco purchases.

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

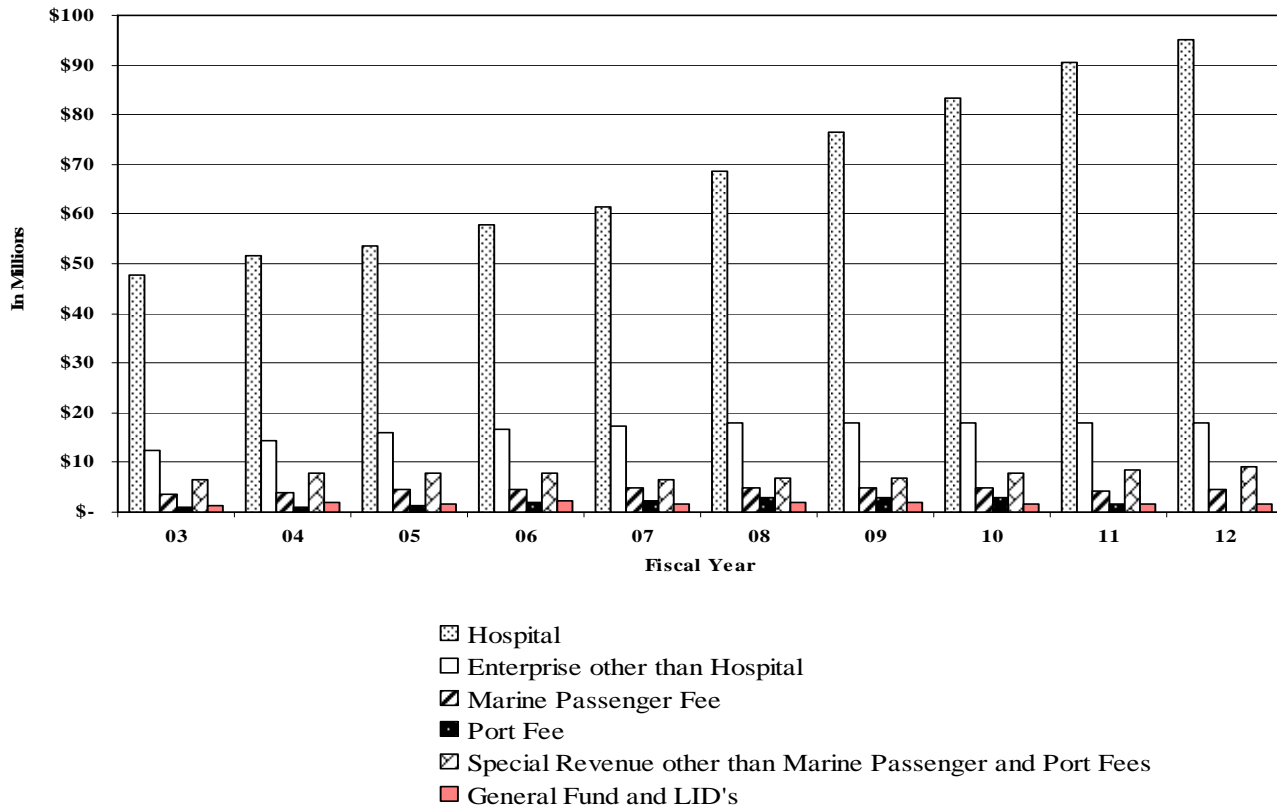
OTHER LOCAL REVENUES

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

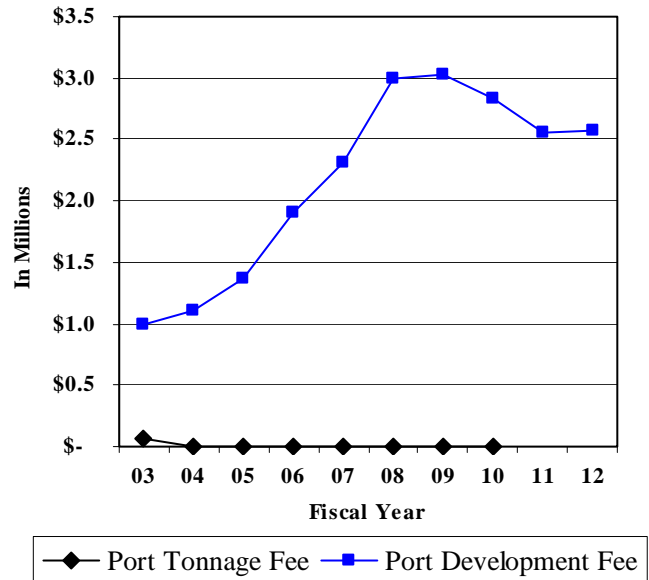
Effective March 23, 1990, a "Port Dues" based on net cruise ship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruise ship passengers. The initial port dues rate of \$.05 per net registered ton in 1990 was reviewed and adjusted annually based 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.

FY03-10 are based on actual collections.

FY11-12 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. On November 29, 2010, the Assembly removed the sunset provision.

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 \$2.8M in FY10 (a 6.74% decrease) and \$2.6M in FY11 and \$2.6 in FY12 based on current projections of the cruise ship passengers visits.

MAJOR REVENUES

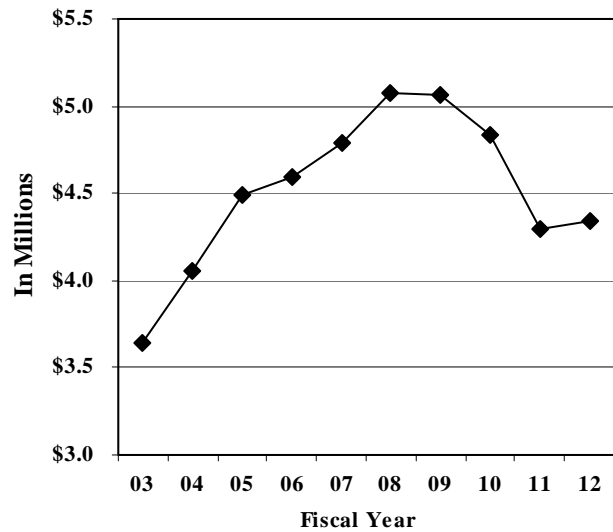
MARINE PASSENGER FEE

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 declining in FY11 with a decrease of 11.19% (or \$491.1K) and then start to recover in FY12 with an increase of \$53.1K or 1.2%.



FY03-10 are based on actual collections.
FY11-12 are based on projections.

STATE MARINE PASSENGER FEE

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011. The CBJ will receive \$5 per passenger in FY12 of the amount collected by the State. The FY12 projection is \$4.265 million.

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.

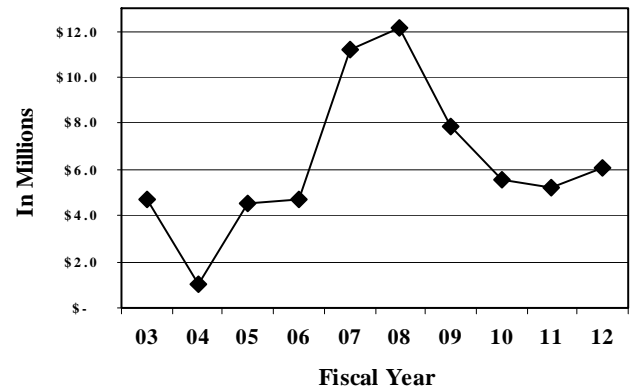
The average funds available for Central Treasury investment, over the last five (5) years (FY05-FY09), has ranged from a low of \$153.7 million in FY05 to a high of \$221.3 million in FY07.

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.

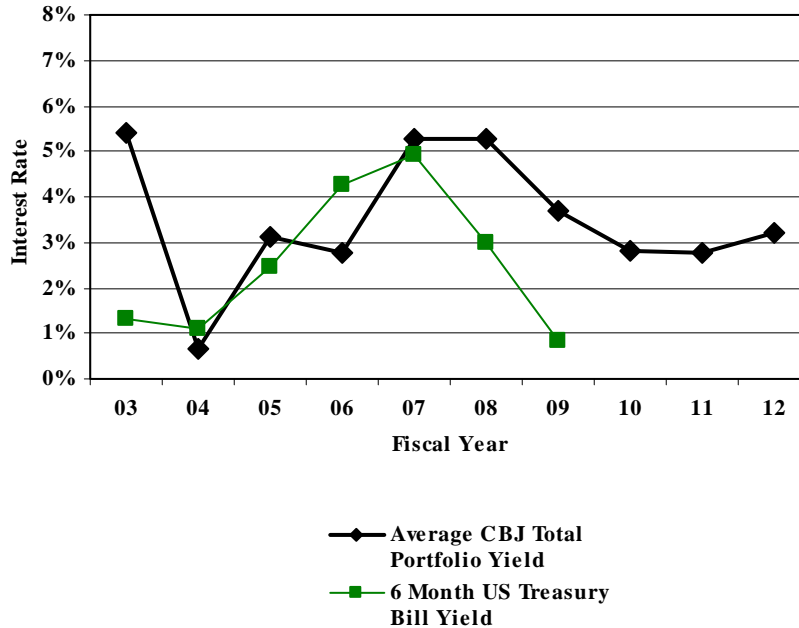
In FY08, the federal funds rate dropped from 5.25% to 2%, causing an increase in the market value of the portfolio, resulting in an increase in earnings for the fiscal year to the highest level over the past 5 years.

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:



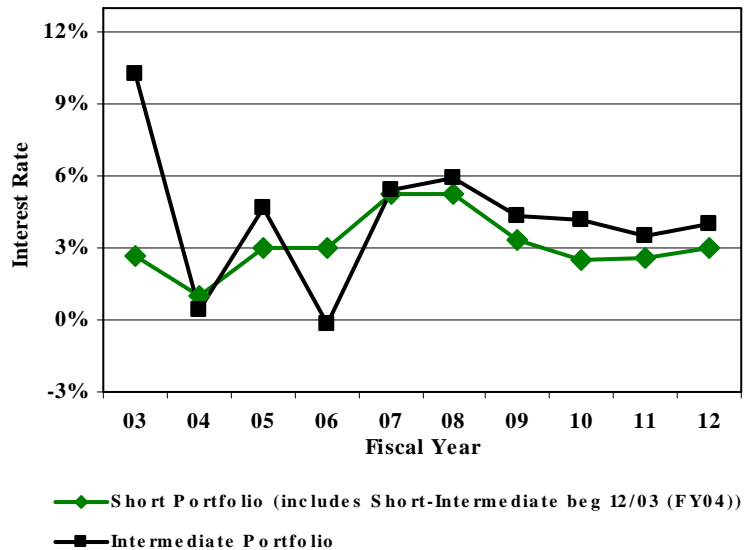
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY10-12 projections of CBJ's average annual total return.

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:

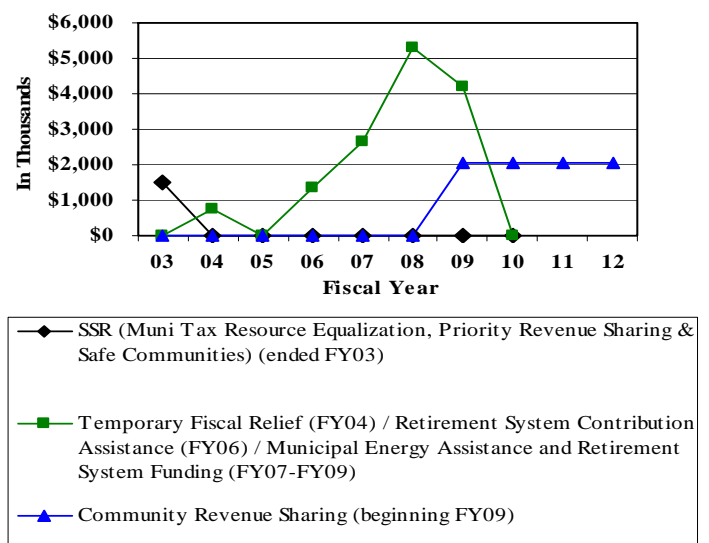
- **MUNI TAX RESOURCE EQUALIZATION, PRIORITY REV SHARING (ENDED FY03)**
- **SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)**
- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07-FY09)**
- **COMMUNITY REVENUE SHARING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

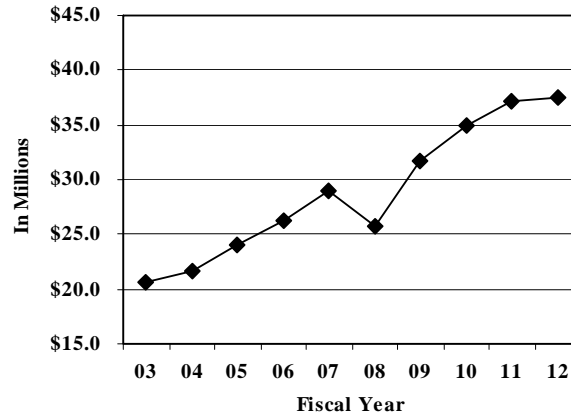
In FY05, the student count continued its decline, however the state contribution increased substantially (10.5% or \$2.27M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576).

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).



FY03-10 are based on actual revenue collected
FY11 is based on estimated collections.

FY12 is 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 has been 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 \$9.224M in FY12.

MAJOR REVENUES

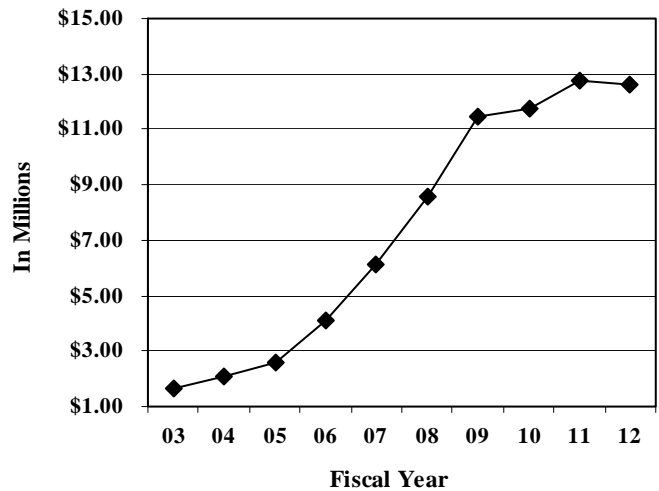
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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.

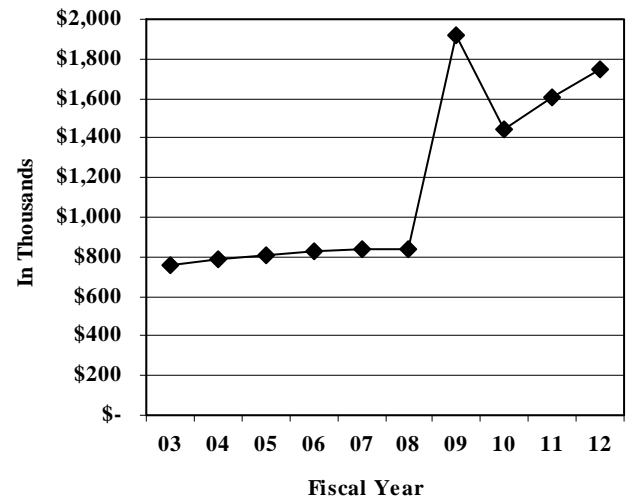
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

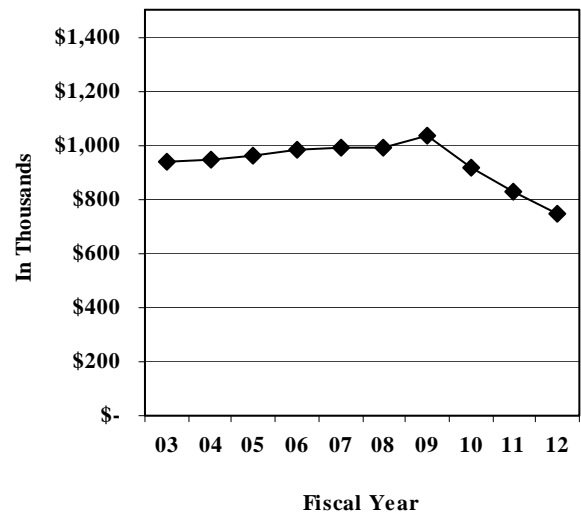
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments received 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ received a prorated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



FY03-10 are based on actual revenue collected.
FY11-12 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.

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 FY12-17.

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 FY12 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY12 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 FY12 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2012 – 2017** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2012**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY12.

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 FY12 that have been established by the Assembly, the PWFC and/or the City Manager. FY12 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. Port Development Fees
6. Enterprise Funds
7. Other Funds

FY12 Adopted Capital Project Budget

The table below shows the source of funds for the FY11 capital budget as well as the funding sources for the Adopted FY12 capital budget.

Summary of FY11 & FY12 Capital Project Funding Sources (costs in thousands)

| FUNDING SOURCES | Amended FY11 Budget | Adopted FY12 Budget |
|---|------------------------|------------------------|
| Sales Tax: General Capital Projects | \$ 247.1 | \$ 247.1 |
| Temporary 1% Sales Tax | 6,159.6 | 7,100.0 |
| Sales Tax: 1% Areawide Sales Tax for Capital Projects | 9,685.9 | 7,850.0 |
| Marine Passenger Fees | 1,023.9 | 603.9 |
| State Marine Passenger Fees | - | 4,265.0 |
| Port Development Fees | 1,500.0 | 2,575.0 |
| Wastewater Utility Enterprise Fund | 505.0 | 825.0 |
| Water Utility Enterprise Fund | 2,420.0 | 320.0 |
| Total | \$ 21,541.5 | \$ 23,786.0 |

Comprehensive information on sales tax, marine passenger fees and port development fee revenues can be found in the Major Revenue section of this budget document.

A complete listing of all adopted FY12 – FY17 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 2012 – 2017**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Year 2012**.

GENERAL FUND SUMMARY

| | | FY11 | | FY12 | |
|--|----------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Expenditures: | | | | | |
| Personnel Services | \$ 18,821,900 | 19,666,400 | 19,270,400 | 20,136,200 | 20,095,200 |
| Commodities and Services | 8,143,600 | 9,663,400 | 9,175,300 | 8,614,600 | 9,995,500 |
| Capital Outlay | 20,300 | 65,000 | 56,600 | 65,000 | 65,000 |
| Contingency | 46,300 | 27,000 | 27,000 | 30,000 | 30,000 |
| Additional Budgetary Savings | - | - | - | (238,600) | - |
| Return Marine Passenger Fee Proceeds (1) | 21,100 | 47,700 | 47,700 | - | - |
| Capital Projects Indirect Cost Allocation | (524,300) | (524,300) | (524,300) | (524,300) | (524,300) |
| Interdepartmental Charges | (3,497,200) | (3,937,400) | (3,919,000) | (3,962,100) | (3,955,200) |
| Support to other funds | 44,091,700 | 44,608,600 | 44,569,600 | 44,840,500 | 27,037,000 |
| Better Capital City | 423,800 | 500,000 | 475,000 | 500,000 | 500,000 |
| Total Expenditures | 67,547,200 | 70,116,400 | 69,178,300 | 69,461,300 | 53,243,200 |
| Funding Sources: | | | | | |
| State Support: | | | | | |
| School Construction | 11,784,800 | 12,746,200 | 12,276,300 | 12,637,800 | - |
| State Shared Revenue | 627,300 | 17,000 | 13,200 | 17,000 | 14,000 |
| Library Grants | 117,800 | 112,900 | 116,700 | 115,500 | 115,400 |
| ASHA "in Lieu" Tax | 55,000 | 47,000 | 55,000 | 47,000 | 55,000 |
| Miscellaneous Grants | 157,900 | 275,700 | 173,000 | 19,700 | 59,000 |
| Total State Support | 12,742,800 | 13,198,800 | 12,634,200 | 12,837,000 | 243,400 |
| Federal Support: | | | | | |
| Federal "in Lieu" Tax | 1,421,900 | 1,602,500 | 1,587,000 | 1,745,600 | 1,741,700 |
| Local Support: | | | | | |
| Property Taxes | 33,106,800 | 32,830,400 | 32,608,600 | 33,911,200 | 27,043,800 |
| User Fees, Permits, Rents, and Leases | 1,841,500 | 1,634,000 | 1,863,700 | 1,621,500 | 1,835,000 |
| Penalties and Fines | 715,600 | 444,000 | 605,300 | 494,000 | 583,300 |
| Interest - Investment & A/R | 4,199,700 | 3,056,100 | 2,429,000 | 3,660,400 | 2,374,000 |
| Total Local Support | 39,863,600 | 37,964,500 | 37,506,600 | 39,687,100 | 31,836,100 |
| Total Revenues | 54,028,300 | 52,765,800 | 51,727,800 | 54,269,700 | 33,821,200 |
| Support from other funds | 12,672,500 | 14,137,600 | 14,137,600 | 13,279,900 | 15,477,200 |
| Total Revenues and Support from other funds | 66,700,800 | 66,903,400 | 65,865,400 | 67,549,600 | 49,298,400 |
| Fund Balance From (To) | 846,400 | 3,213,000 | 3,312,900 | 1,911,700 | 3,944,800 |
| Total Funding Sources | \$ 67,547,200 | 70,116,400 | 69,178,300 | 69,461,300 | 53,243,200 |
| FUND BALANCE RESERVE | \$ 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| AVAILABLE FUND BALANCES | \$ 7,265,100 | 4,052,100 | 3,952,200 | 2,040,500 | 7,400 |

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

ROADED SERVICE AREA SUMMARY

| | FY10 Actuals | FY11 | | FY12 | |
|---|----------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Parks and Recreation | \$ 4,006,300 | 4,946,100 | 4,513,700 | 5,442,900 | 5,573,500 |
| Police | 12,416,700 | 12,832,900 | 12,675,900 | 13,068,000 | 13,450,700 |
| Streets | 4,574,200 | 5,111,900 | 4,940,500 | 5,185,900 | 5,268,600 |
| Additional Budgetary Savings | - | - | - | (202,200) | - |
| Return Marine Passenger Fee Proceeds (1) | 66,700 | 48,500 | 48,500 | - | - |
| Support to: | | | | | |
| 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 | 3,800,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 |
| Total Expenditures | 25,088,900 | 27,064,400 | 26,303,600 | 27,619,600 | 28,417,800 |
| FUNDING SOURCES: | | | | | |
| Property Taxes | 7,133,100 | 7,136,300 | 7,034,700 | 7,340,900 | 8,217,900 |
| State Shared Revenue | 2,583,500 | 2,097,200 | 2,072,700 | 2,097,200 | 2,753,800 |
| Miscellaneous State Grants | 983,300 | 82,800 | 39,700 | 82,800 | 46,900 |
| Federal Revenue - Grant | 75,500 | 160,300 | 103,200 | 164,400 | 63,600 |
| Secure Rural Schools/Roads | 919,400 | 827,400 | 815,900 | 744,700 | 734,300 |
| Licenses, Fees, Permits | 1,336,800 | 1,743,700 | 1,295,300 | 2,183,600 | 2,090,000 |
| Ordinance Violations | 588,100 | 425,500 | 433,000 | 425,500 | 433,000 |
| E911 Surcharge | 931,900 | 945,000 | 930,000 | 945,000 | 930,000 |
| Other Revenue | 29,200 | 23,300 | 23,500 | 23,300 | 24,200 |
| Interdepartmental Charges | 46,100 | 53,600 | 53,600 | 53,600 | 53,600 |
| Support from: | | | | | |
| Sales Tax | 10,432,300 | 10,865,000 | 10,865,000 | 10,865,000 | 10,231,000 |
| Marine Passenger Fee | 806,500 | 823,800 | 823,800 | 823,800 | 869,600 |
| Fund Balance (To) From | (776,800) | 1,880,500 | 1,813,200 | 1,869,800 | 1,969,900 |
| Total Funding Sources | \$ 25,088,900 | 27,064,400 | 26,303,600 | 27,619,600 | 28,417,800 |
| FUND BALANCE RESERVE | \$ 1,312,000 | 1,012,000 | 1,012,000 | 1,012,000 | 1,012,000 |
| AVAILABLE FUND BALANCES | \$ 3,516,400 | 1,935,900 | 2,003,200 | 133,400 | 33,300 |

(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 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Fire protection services | \$ 2,967,800 | 3,203,500 | 3,350,800 | 3,388,600 | 3,522,300 |
| State grants | - | 10,000 | 10,000 | - | - |
| Federal grants | 130,800 | 317,400 | - | 40,200 | 40,200 |
| Total Expenditures | 3,098,600 | 3,530,900 | 3,360,800 | 3,428,800 | 3,562,500 |
| FUNDING SOURCES: | | | | | |
| Property Taxes | 729,500 | 1,287,200 | 1,262,600 | 1,361,900 | 1,677,900 |
| State Shared Revenue | 166,600 | - | - | - | - |
| State Grants | 18,500 | 10,000 | 9,900 | - | 11,000 |
| Federal Grants | 130,800 | 317,400 | 65,800 | 40,200 | 65,800 |
| User Fees | 12,900 | 8,000 | 18,800 | 8,000 | 18,800 |
| Fire - Contracted Services | 483,100 | 494,200 | 494,200 | 505,800 | 517,900 |
| Support from: | | | | | |
| Sales Tax | 1,179,500 | 1,086,000 | 1,086,000 | 1,086,000 | 1,019,800 |
| Marine Passenger Fee | 94,200 | 84,000 | 84,000 | 84,000 | 84,000 |
| Fund Balance (To) From | 283,500 | 244,100 | 339,500 | 342,900 | 167,300 |
| Total Funding Sources | \$ 3,098,600 | 3,530,900 | 3,360,800 | 3,428,800 | 3,562,500 |
| FUND BALANCES | \$ 657,400 | 413,300 | 317,900 | (25,000) | 150,600 |

NOTES

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MAYOR AND ASSEMBLY

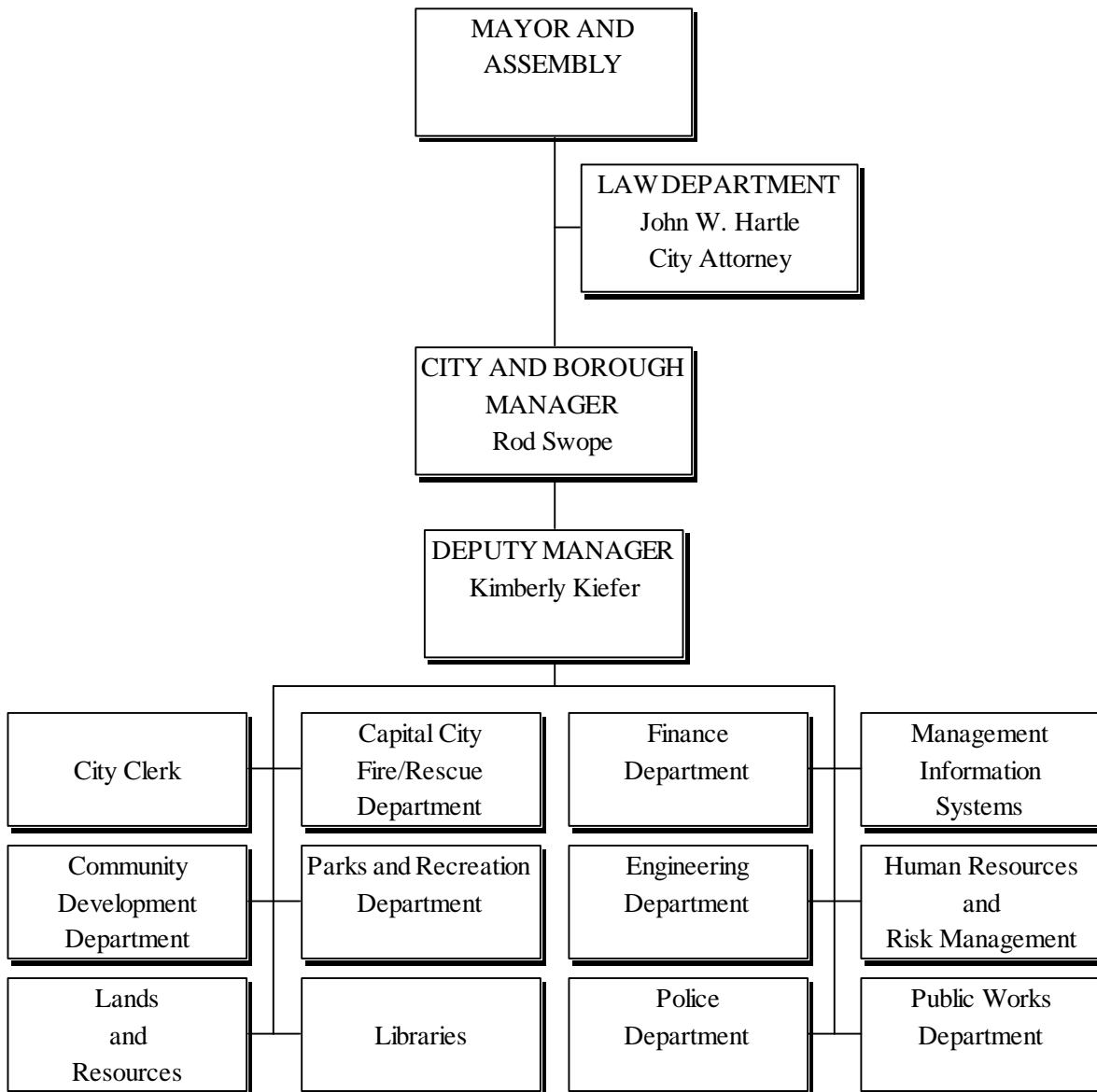
MISSION STATEMENT

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.

FY12 BUDGET

\$4,286,000

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 234,800 | 280,600 | 242,900 | 298,100 | 298,100 |
| Commodities and Services | 344,900 | 444,900 | 410,600 | 446,900 | 448,900 |
| Better Capital City | 423,800 | 500,000 | 475,000 | 500,000 | 500,000 |
| Other - Grants, etc. | 2,246,500 | 2,412,100 | 2,392,300 | 1,833,200 | 3,039,000 |
| Total Expenditures | 3,250,000 | 3,637,600 | 3,520,800 | 3,078,200 | 4,286,000 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 55,400 | 45,300 | 45,300 | 45,300 | 45,300 |
| State Shared Revenue | 7,800 | - | - | - | - |
| Support from: | | | | | |
| Sales Tax | 475,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Liquor Sales Tax | 157,000 | - | - | - | - |
| Tobacco Excise Tax | 273,600 | 1,307,700 | 1,307,700 | 1,264,600 | 1,224,600 |
| Marine Passenger Fee | 388,400 | 548,400 | 548,400 | 56,300 | 1,256,300 |
| Capital Projects | 182,000 | - | - | - | - |
| General Fund | 1,710,800 | 1,236,200 | 1,119,400 | 1,212,000 | 1,259,800 |
| Total Funding Sources | \$ 3,250,000 | 3,637,600 | 3,520,800 | 3,078,200 | 4,286,000 |
| 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 FY12 Adopted Budget represents an increase of \$1,207,800 (39.2%) over the FY12 Approved Budget.

The significant budgetary change is:

- A \$1,200,000 increase in the amount of marine passenger fee funding being provided to the private docks for maintenance and upgrades.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

| | FY10 Actuals | FY11 | | FY12 | |
|---|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Operations: | | | | | |
| Personnel Services | \$ 234,800 | 280,600 | 242,900 | 298,100 | 298,100 |
| Commodities and Services | 199,600 | 268,900 | 254,600 | 270,900 | 272,900 |
| Totals | 434,400 | 549,500 | 497,500 | 569,000 | 571,000 |
| Assembly Grants: | | | | | |
| Arts and Humanities Council | 175,800 | 175,800 | 175,800 | 175,800 | 175,800 |
| Social Service Advisory Board | 733,300 | 814,600 | 814,600 | 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 | 1,359,100 | 1,440,400 | 1,440,400 | 1,440,400 | 1,440,400 |
| Special Contracts: | | | | | |
| Lobbyist | 145,300 | 166,000 | 156,000 | 166,000 | 166,000 |
| Hearing Officers | - | 10,000 | - | 10,000 | 10,000 |
| Totals | 145,300 | 176,000 | 156,000 | 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 Hertiage - Celebration (1) | 20,000 | - | - | 20,000 | 20,000 |
| Juneau Economic Development Council | 250,000 | 298,700 | 298,700 | 250,000 | 250,000 |
| Juneau Small Business Development Center | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Downtown Ambassador Program | 40,700 | 56,300 | 56,300 | 56,300 | 56,300 |
| United Way Compass III Project | 30,000 | - | - | - | - |
| Franklin Dock Enterprises, LLC | 180,200 | - | - | - | 500,000 |
| Alaska Juneau (AJ) Dock, LLC | - | 192,100 | 192,100 | - | 700,000 |
| Juneau Human Rights Commission | - | 5,300 | 5,300 | - | - |
| Juneau Commissions on Aging | - | 2,800 | 2,800 | - | - |
| Arctic Winter Games | - | 50,000 | 30,200 | - | - |
| Juneau Homeless Respite Care | - | - | - | - | 5,800 |
| Shoreside Power | 300,000 | 300,000 | 300,000 | - | - |
| Better Capital City | 423,800 | 500,000 | 475,000 | 500,000 | 500,000 |
| Totals | 1,311,200 | 1,471,700 | 1,426,900 | 892,800 | 2,098,600 |
| Total Expenditures | \$ 3,250,000 | 3,637,600 | 3,520,800 | 3,078,200 | 4,286,000 |

(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 requires specific Assembly authorization.

MAYOR AND ASSEMBLY

STAFFING DETAIL

CLASS TITLE:

Mayor of the City and
Borough of Juneau
Assembly Members
Benefits

| FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| 1.00 | \$ 30,000 | 1.00 | \$ 30,000 | 1.00 | \$ 30,000 |
| 8.00 | 48,000 | 8.00 | 48,000 | 8.00 | 48,000 |
| - | 202,600 | - | 220,100 | - | 220,100 |
| 9.00 | \$ 280,600 | 9.00 | \$ 298,100 | 9.00 | \$ 298,100 |

CITY MANAGER

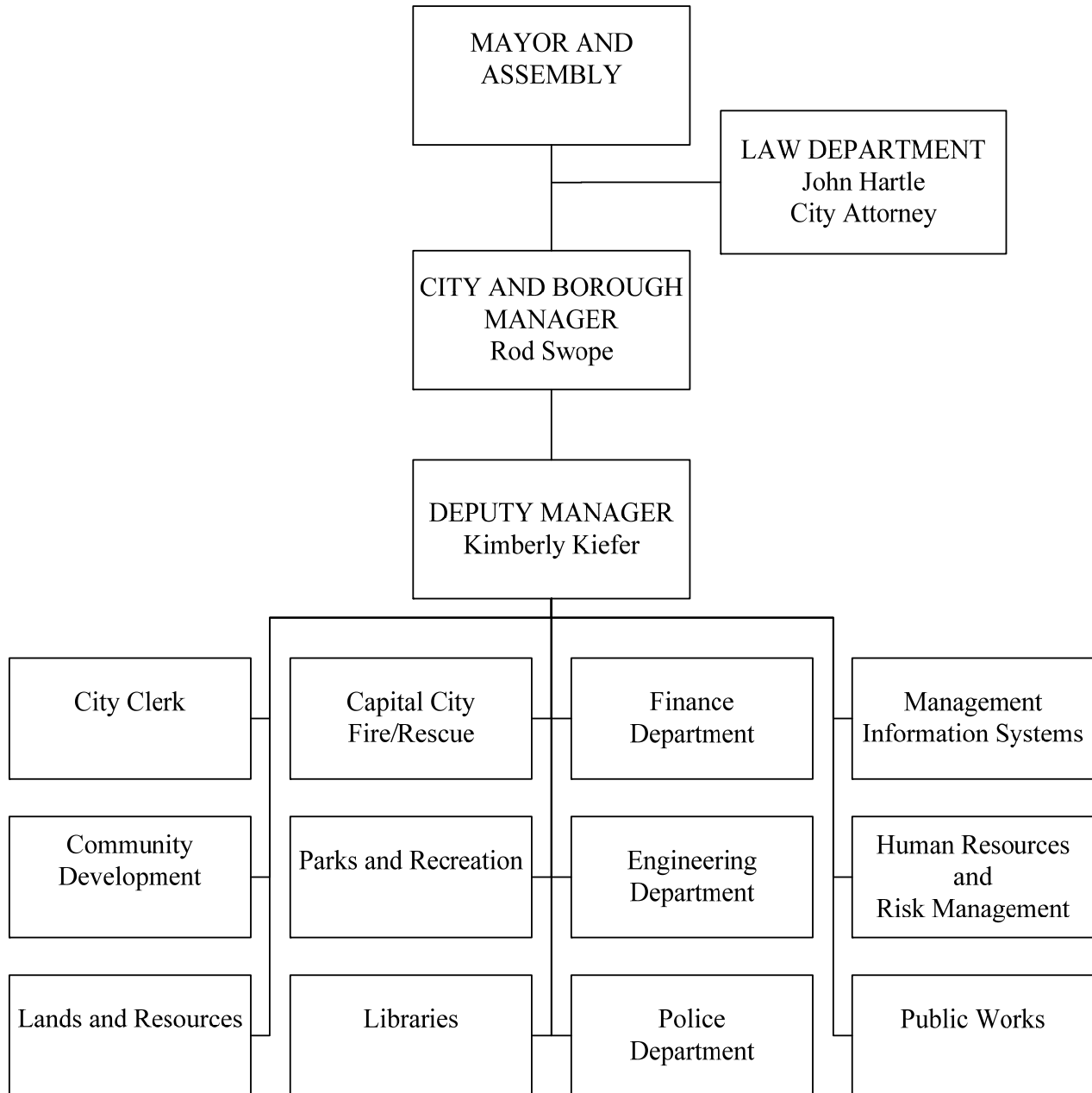
MISSION STATEMENT

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.

FY12 BUDGET

\$1,437,800

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,025,700 | 1,002,300 | 1,011,100 | 970,600 | 962,700 |
| Commodities and Services | 351,100 | 719,700 | 718,400 | 417,700 | 439,600 |
| Voter Information | 4,700 | 8,500 | 6,800 | 5,500 | 5,500 |
| Contingency | 46,300 | 27,000 | 27,000 | 30,000 | 30,000 |
| Total Expenditures | 1,427,800 | 1,757,500 | 1,763,300 | 1,423,800 | 1,437,800 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 46,400 | 46,700 | 46,700 | 46,700 | 46,700 |
| State Shared Revenue | 38,400 | - | - | - | - |
| State Grant | 89,300 | 116,800 | 116,700 | 12,200 | 12,200 |
| Miscellaneous Grant | 7,500 | 11,300 | 11,300 | 7,500 | 7,500 |
| Support from: | | | | | |
| Tobacco Excise Tax | - | 40,200 | 40,200 | 40,200 | - |
| Marine Passenger Fees | 62,000 | 62,000 | 62,000 | 62,000 | 65,000 |
| General Fund | 1,184,200 | 1,480,500 | 1,486,400 | 1,255,200 | 1,306,400 |
| Total Funding Sources | \$ 1,427,800 | 1,757,500 | 1,763,300 | 1,423,800 | 1,437,800 |
| STAFFING | 11.25 | 8.63 | 8.63 | 8.00 | 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 FY12 Budget represents an increase of \$14,000 (1.0%) over the FY12 Approved Budget.

There are no significant budgetary changes.

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Implement ordinances and resolutions within 30 days | 80% | 90% | 100% | 100% | 100% |
| Post Assembly Packets and Agendas to the Web 2 business days prior to meeting | | 95% | 100% | 100% | 100% |

Coordinate the Efforts of Municipal Departments

Includes: Weekly meetings with department directors, bi-monthly staff meetings with department directors and enterprise boards, implements policies and programs, resolve issues, update administrative policies

Services Provided to: CBJ staff and public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Weekly meetings with all department directors | 95% | 95% | 100% | 100% | 95% |
| Bi-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% |

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Acknowledge, as appropriate "Tell it to City Hall" within 2 days | 95% | 95% | 98% | 100% | 100% |
| Acknowledge, as appropriate, e-mails requesting information within 2 business days | 95% | 95% | 100% | 100% | 100% |
| Respond to written correspondence, as appropriate, within 10 days | 95% | 95% | 98% | 100% | 100% |

Improving the Teamwork, Morale, and Communication of CBJ Employees

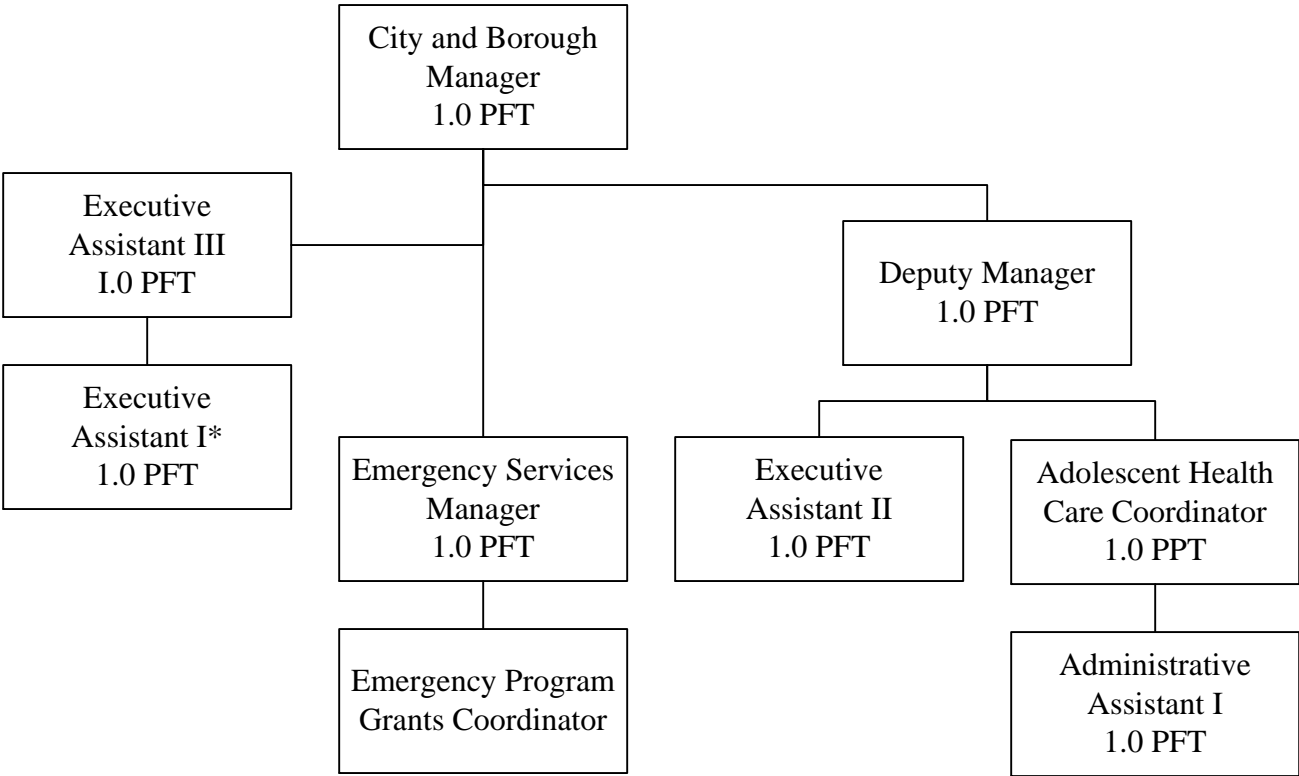
Includes: Improving the response rate of CBJ employees to the annual culture survey

Services Provided to: CBJ Staff

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Response rate in the Administration Department | % | % | % | 100% | 100% |
| Response rate for all CBJ employees | % | % | % | 100% | 100% |

CITY MANAGER

STAFFING ORGANIZATION CHART



*Split: Manager’s Office 0.5 PFT
City Clerk’s Office 0.5 PFT

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

CITY MANAGER

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|---------------------------|--|---------------------------|--|---------------------------|--|
| | <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 | 136,100 | 1.00 | 137,600 | 1.00 | 137,600 |
| Executive Assistant III | 1.00 | 62,300 | 1.00 | 62,700 | 1.00 | 62,700 |
| Executive Assistant II | 1.00 | 51,300 | 1.00 | 53,100 | 1.00 | 52,500 |
| Executive Assistant I | 0.50 | 20,900 | 0.50 | 21,500 | 0.50 | 20,000 |
| Overtime | - | 1,000 | - | 1,000 | - | 1,000 |
| Benefits | - | 163,500 | - | 170,200 | - | 169,100 |
| Total before decrement | 4.50 | 611,700 | 4.50 | 622,700 | 4.50 | 619,500 |
| Decrements: | | | | | | |
| Scheduled Leave W/O Pay | - | (14,400) | - | (14,400) | - | (14,400) |
| Total after decrements | 4.50 | 597,300 | 4.50 | 608,300 | 4.50 | 605,100 |
| PRISM Project: (1) | | | | | | |
| Training Specialist | 0.25 | 17,300 | - | - | - | - |
| Administrative Assistant | 0.38 | 16,000 | - | - | - | - |
| Benefits | - | 20,200 | - | - | - | - |
| Total | 0.63 | 53,500 | - | - | - | - |
| Emergency Services/Public Information: | | | | | | |
| Emergency Services Manager/Public | | | | | | |
| Information Officer | 1.00 | 76,300 | 1.00 | 78,900 | 1.00 | 78,900 |
| Emergency Program Grant | | | | | | |
| Coordinator | 1.00 | 50,400 | 1.00 | 52,000 | 1.00 | 52,000 |
| Manpower | - | 6,000 | - | 6,000 | - | 6,000 |
| Benefits | - | 71,100 | - | 75,500 | - | 75,300 |
| Total | 2.00 | 203,800 | 2.00 | 212,400 | 2.00 | 212,200 |
| Teen Health Center: | | | | | | |
| Health Care Nurse | 0.75 | 64,600 | 0.75 | 64,600 | 0.75 | 60,600 |
| Administrative Assistant I | 0.75 | 29,900 | 0.75 | 29,900 | 0.75 | 30,600 |
| Benefits | - | 53,200 | - | 55,400 | - | 54,200 |
| Total | 1.50 | 147,700 | 1.50 | 149,900 | 1.50 | 145,400 |
| Total Budget | 8.63 | \$ 1,002,300 | 8.00 | \$ 970,600 | 8.00 | \$ 962,700 |

(1) These positions have been eliminated as the new financial software system is close to full implementation.

NOTES

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CITY CLERK

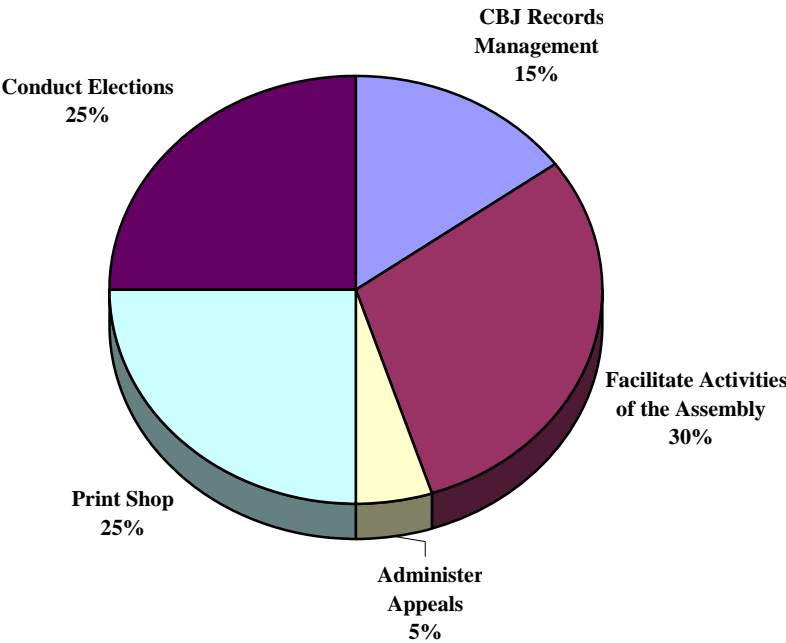
MISSION STATEMENT

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

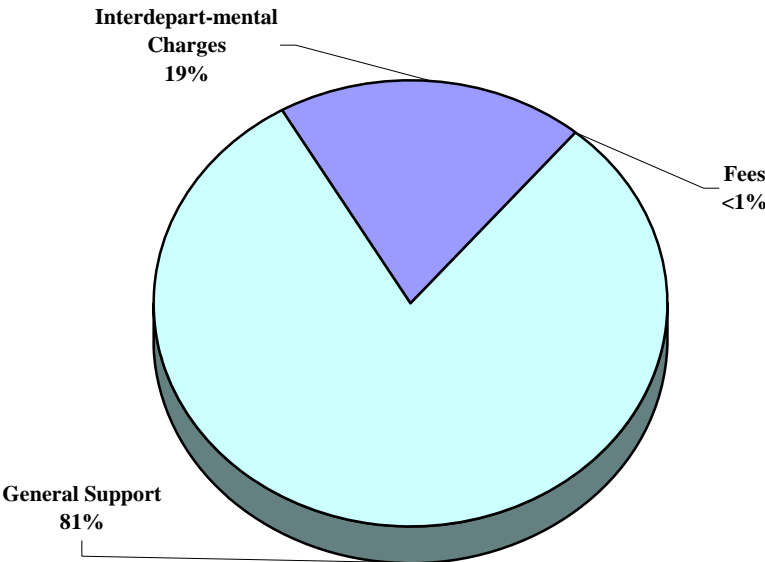
FY12 BUDGET

\$517,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

Comparatives

| | | FY11 | | FY12 | |
|-----------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| City Clerk & Elections | | | | | |
| Personnel Services | \$ 358,500 | 368,000 | 367,900 | 378,700 | 378,400 |
| Commodities and Services | 104,800 | 130,500 | 123,900 | 139,900 | 139,100 |
| Total Expenditures | 463,300 | 498,500 | 491,800 | 518,600 | 517,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 84,200 | 100,500 | 100,500 | 100,500 | 100,500 |
| Fees | 600 | 600 | - | 600 | 500 |
| State Shared Revenue | 10,600 | - | - | - | - |
| Support from General Fund | 367,900 | 397,400 | 391,300 | 417,500 | 416,500 |
| Total Funding Sources | \$ 463,300 | 498,500 | 491,800 | 518,600 | 517,500 |
| STAFFING | 3.70 | 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 FY12 Adopted Budget represents a decrease of \$1,100 (0.2%) from the FY12 Approved Budget.

There are no significant budgetary changes.

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 Actuals</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 Actuals</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

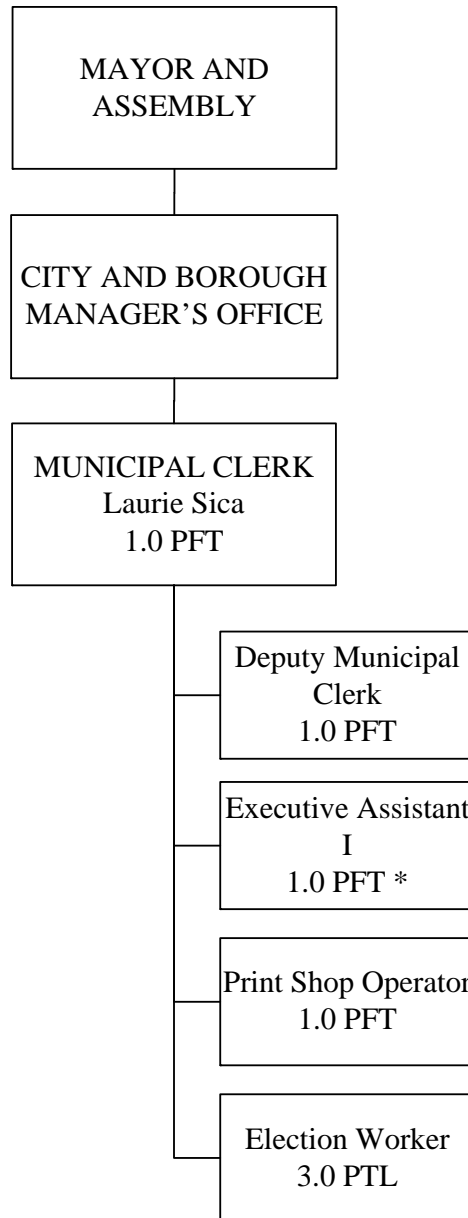
Includes: Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

Services Provided to: CBJ Assembly, Staff and Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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

*Split: Manager's Office 0.5 PFT
City Clerk's Office 0.5 PFT

CITY CLERK

STAFFING DETAIL

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

NOTES

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MANAGEMENT INFORMATION SYSTEMS

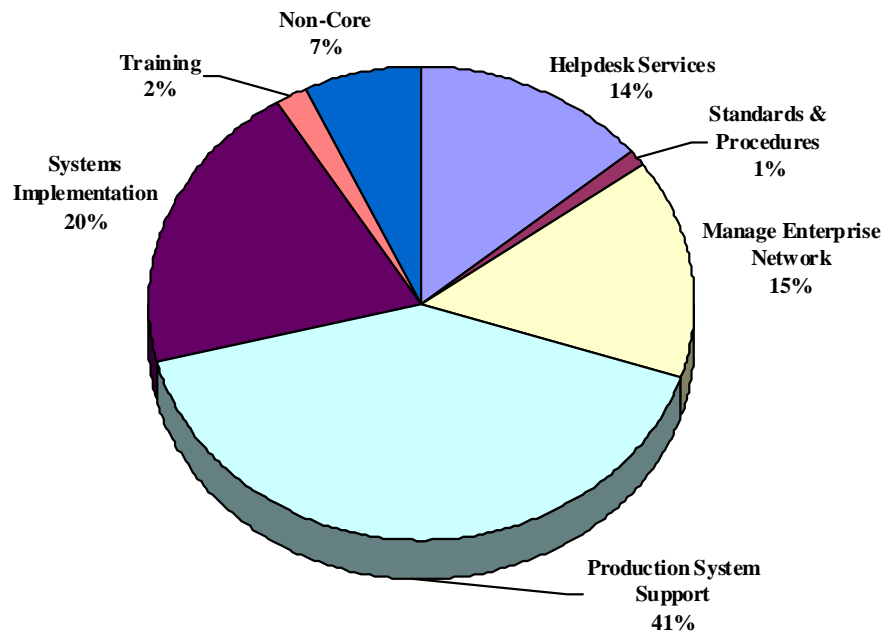
MISSION STATEMENT

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

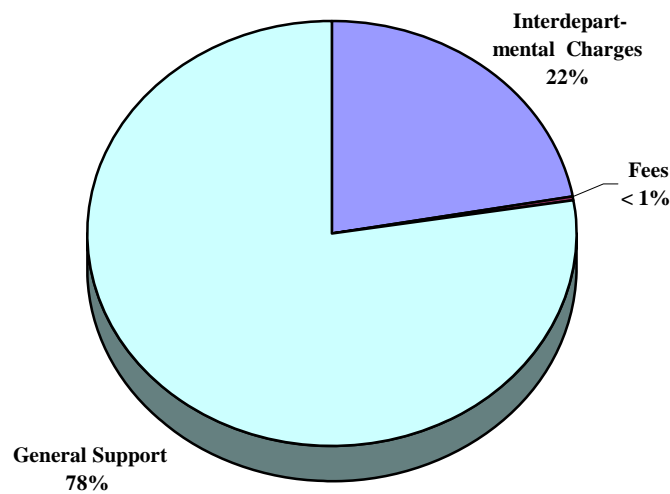
FY12 BUDGET

\$2,306,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

| | | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|---------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actual | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,472,100 | 1,537,500 | 1,612,300 | 1,565,700 | 1,516,300 |
| Commodities and Services | 619,200 | 746,500 | 657,800 | 648,200 | 725,200 |
| Capital Outlay | 20,300 | 65,000 | 50,000 | 65,000 | 65,000 |
| Total Expenditures | 2,111,600 | 2,349,000 | 2,320,100 | 2,278,900 | 2,306,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 437,000 | 515,700 | 515,700 | 515,700 | 515,700 |
| Fees | 3,300 | 3,600 | 3,300 | 3,600 | 3,600 |
| State Shared Revenue | 52,000 | - | - | - | - |
| Support from General Fund | 1,619,300 | 1,829,700 | 1,801,100 | 1,759,600 | 1,787,200 |
| Total Funding Sources | \$ 2,111,600 | 2,349,000 | 2,320,100 | 2,278,900 | 2,306,500 |
| STAFFING | 13.66 | 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 FY12 Adopted Budget represents an increase of \$27,600 (1.2%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$49,400 (3.2%) due to staffing changes.
- Software maintenance was increased \$75,000 (36.7%) due to maintaining the maintenance agreement on our old core financial systems until the completion of the new software conversion

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>Actuals</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>Actuals</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>Actuals</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>Actuals</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

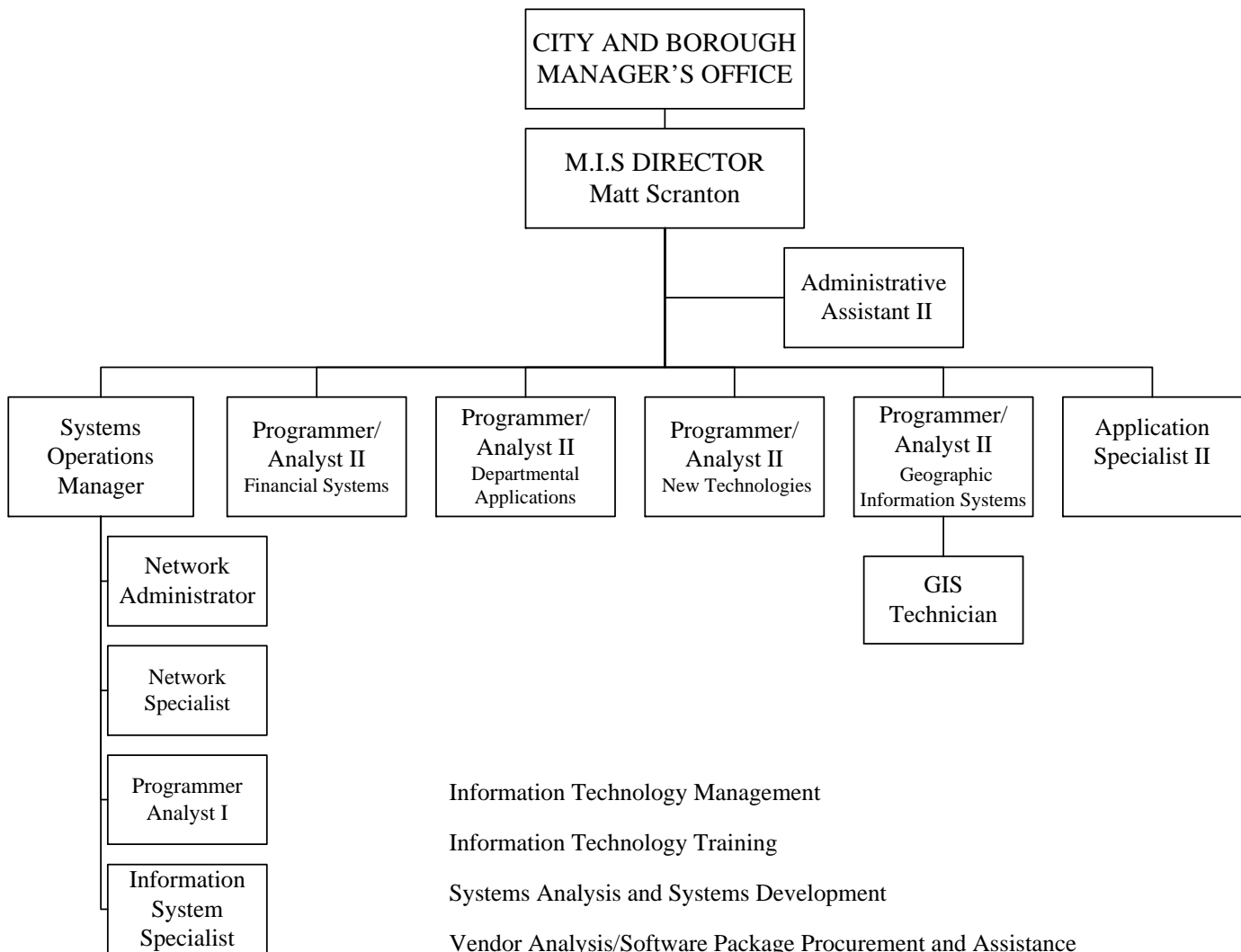
Includes: Provide scheduled computer-based and ad-hoc training in office productivity applications

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>Actuals</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

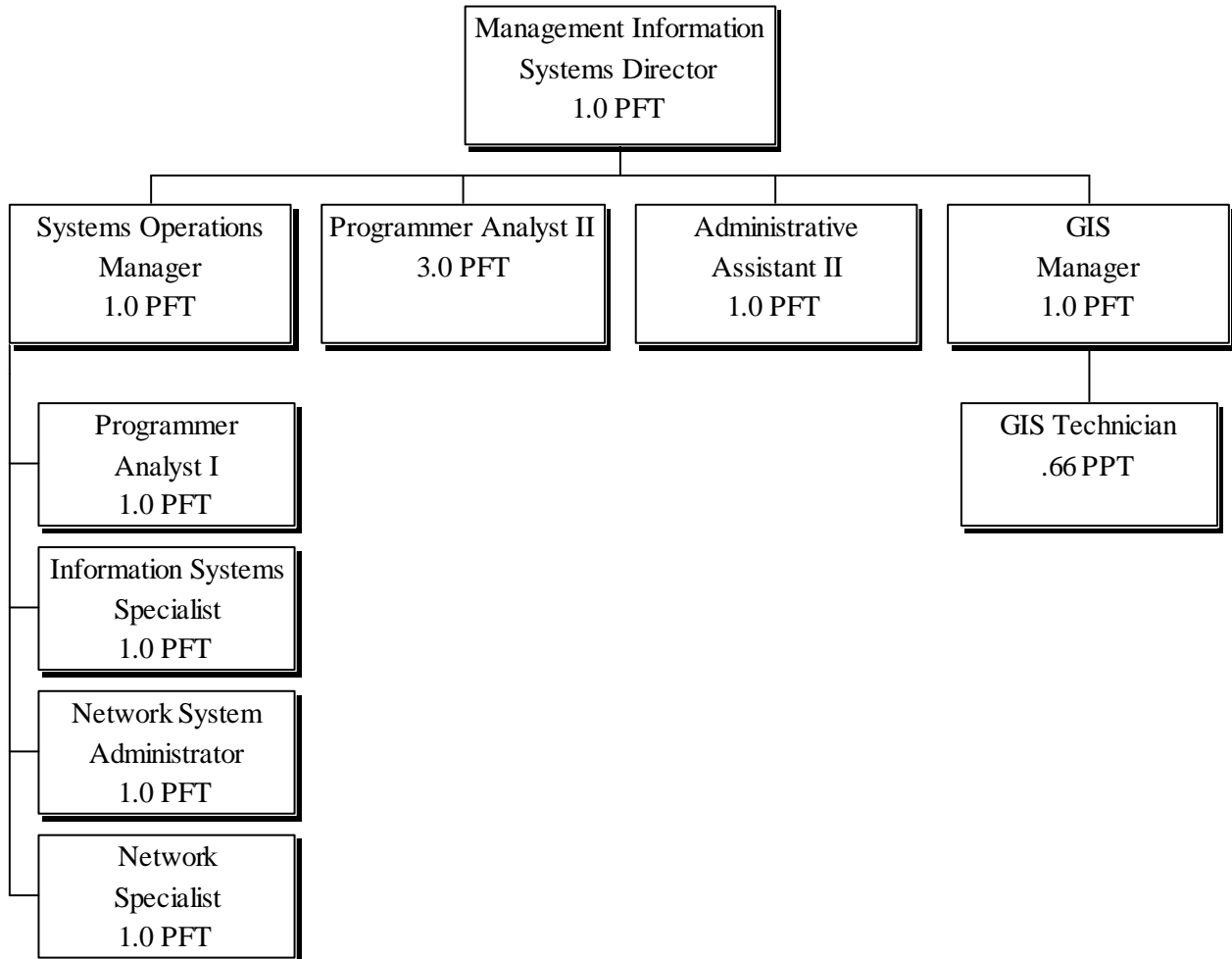
GIS Data Administration

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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| CLASS TITLE: | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Management Information | | | | | | |
| System Director | 1.00 | \$ 116,900 | 1.00 | \$ 117,000 | 1.00 | \$ 100,700 |
| Systems Operations Manager | 1.00 | 81,400 | 1.00 | 84,100 | 1.00 | 72,700 |
| Programmer II | 4.00 | 323,200 | 4.00 | 323,200 | 4.00 | 323,200 |
| Programmer I | 1.00 | 71,000 | 1.00 | 71,000 | 1.00 | 71,000 |
| Network Systems Administrator | 1.00 | 79,500 | 1.00 | 80,800 | 1.00 | 80,800 |
| Network Specialist | 1.00 | 66,400 | 1.00 | 67,300 | 1.00 | 57,000 |
| Information Systems Specialist | 2.00 | 112,300 | 2.00 | 114,100 | 2.00 | 114,100 |
| Applications Specialist | 1.00 | 65,500 | 1.00 | 66,400 | 1.00 | 66,400 |
| Administrative Assistant II | 1.00 | 47,000 | 1.00 | 47,900 | 1.00 | 47,900 |
| GIS Technician | 0.66 | 29,000 | 0.66 | 29,000 | 0.66 | 31,700 |
| Overtime | - | 24,300 | - | 21,600 | - | 20,200 |
| Benefits | - | 536,500 | - | 559,100 | - | 545,900 |
| Vacancy Factor | - | (15,500) | - | (15,800) | - | (15,300) |
| Totals | 13.66 | \$ 1,537,500 | 13.66 | \$ 1,565,700 | 13.66 | \$ 1,516,300 |

HUMAN RESOURCES

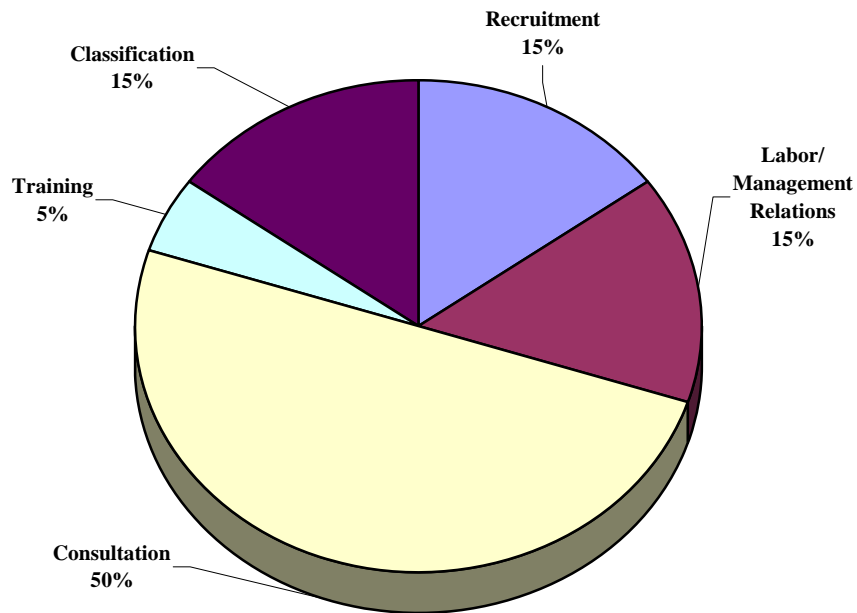
MISSION STATEMENT

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

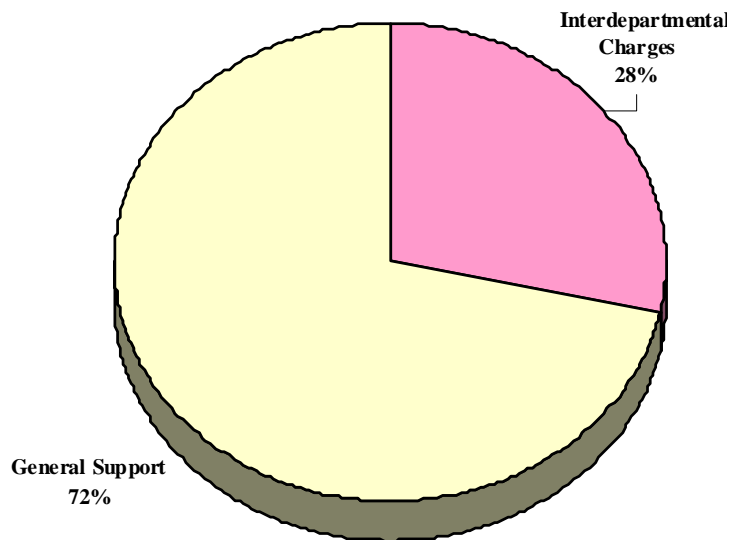
FY12 BUDGET

\$573,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|-------------------|-------------------|---------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actual | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 491,100 | 467,100 | 467,100 | 480,600 | 482,400 |
| Commodities and Services | 75,100 | 87,800 | 84,100 | 90,900 | 90,900 |
| Total Expenditures | 566,200 | 554,900 | 551,200 | 571,500 | 573,300 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 132,200 | 162,400 | 162,400 | 162,400 | 162,400 |
| State Shared Revenue | 20,900 | - | - | - | - |
| Fees | 1,200 | 1,700 | 1,700 | - | - |
| Support from General Fund | 411,900 | 390,800 | 387,100 | 409,100 | 410,900 |
| Total Funding Sources | \$ 566,200 | 554,900 | 551,200 | 571,500 | 573,300 |
| 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 Human Resource's FY12 Revised Budget represents an increase of \$1,800 (0.3%) over the FY12 Approved Budget.

There are no significant budgetary changes.

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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Number of Job Announcements HR staff processed | 175 | 164 | 116 | 135 | 135 |
| Number of examination and selection processes HR staff assisted with and/or administered | 42 | 37 | 25 | 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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of issues resolved informally | 95% | 100% | 100% | 100% | 100% |
| Percentage of grievances resolved short of arbitration | 88% | 100% | 100% | 100% | 100% |
| Number of grievances resolved through arbitration | 1 | 0 | 0 | 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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of investigations resolved within 2 months | 60% | 64% | 90% | 100% | 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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Number of supervisor training classes given or provided | 16 | 12 | 6 | 6 | 12 |
| Number of Employee In-Service classes given or provided | 27 | 42 | 15 | 21 | 25 |

Classification and Pay Plan

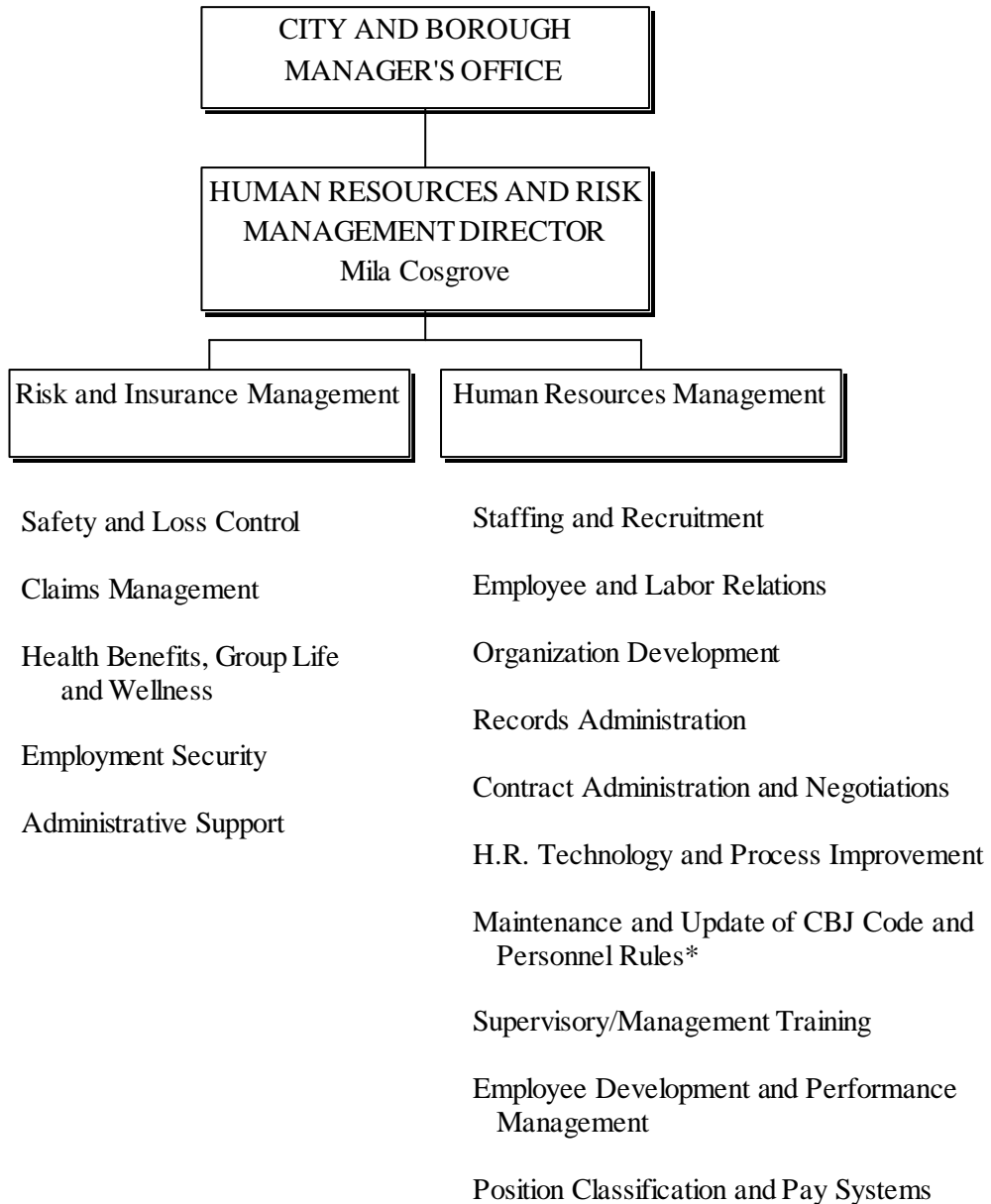
Includes: Classification, Salary Surveys and Structural Reorganization

Services provided to: Public and CBJ departments

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Number of classification actions received | 269 | 236 | 109 | 100 | 215 |
| Average number of days from initiation to resolution | 22 | 15 | 14 | 14 | 13 |

HUMAN RESOURCES

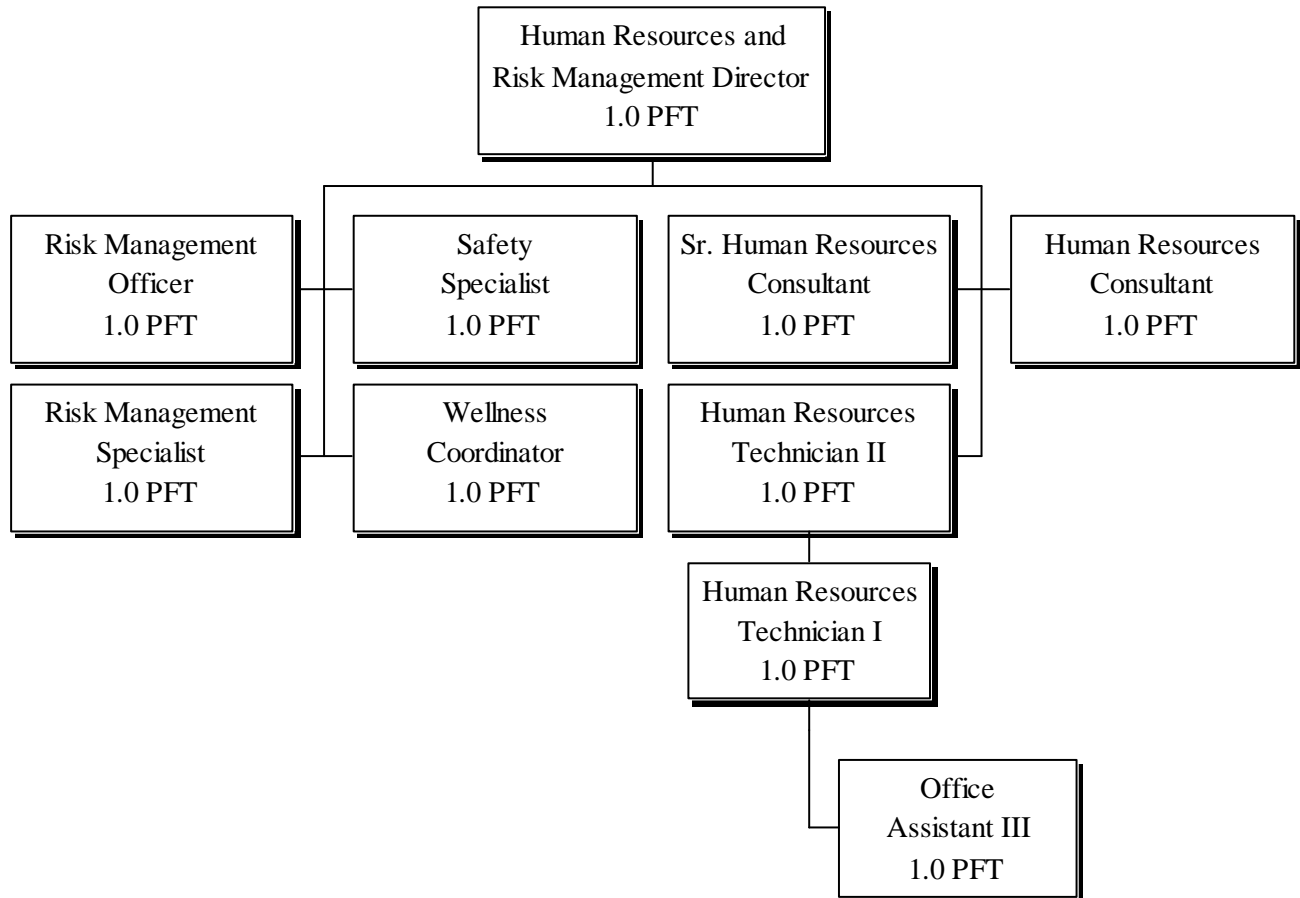
FUNCTIONAL ORGANIZATION CHART



*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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Human Resources Director | 0.80 | \$ 95,600 | 0.80 | \$ 95,600 | 0.80 | \$ 95,600 |
| Sr. Human Resources Consultant | 2.00 | 140,000 | 2.00 | 143,400 | 2.00 | 143,400 |
| Human Resources Technician | 0.50 | 23,800 | 0.50 | 25,400 | 0.50 | 25,700 |
| Human Resources Assistant | 0.50 | 23,500 | 0.50 | 23,600 | 0.50 | 24,400 |
| Office Assistant II | 0.50 | 17,900 | 0.50 | 18,100 | 0.50 | 18,100 |
| Overtime | - | - | - | - | - | 600 |
| Benefits | - | 166,300 | - | 174,500 | - | 174,600 |
| Totals | 4.30 | \$ 467,100 | 4.30 | \$ 480,600 | 4.30 | \$ 482,400 |

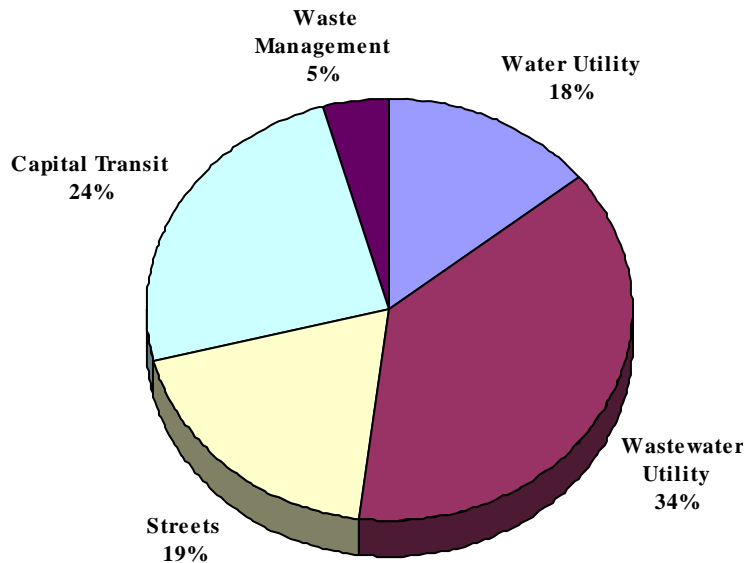
CAPITAL TRANSIT

MISSION STATEMENT

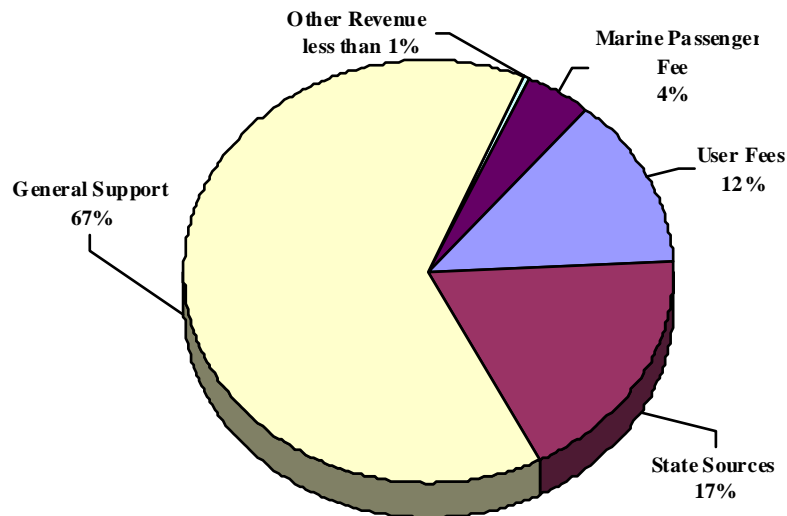
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR CAPITAL TRANSIT \$6,681,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 3,743,400 | 3,944,100 | 3,933,500 | 4,045,000 | 4,110,900 |
| Commodities and Services | 2,042,300 | 2,470,600 | 2,395,600 | 2,520,800 | 2,570,400 |
| Capital Outlay | - | 120,000 | 120,000 | - | - |
| Total Expenditures | 5,785,700 | 6,534,700 | 6,449,100 | 6,565,800 | 6,681,300 |
| FUNDING SOURCES: | | | | | |
| User Fees | 759,400 | 790,100 | 760,100 | 790,100 | 760,100 |
| State Shared Revenue | 128,600 | - | - | - | - |
| State Grants | 1,102,500 | 1,118,000 | 1,118,000 | 1,118,000 | 1,118,000 |
| Other Revenue | 1,200 | 1,500 | 1,300 | 1,500 | 1,000 |
| Support from: | | | | | |
| Marine Passenger Fee | 278,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Roaded Service Area | 3,800,000 | 3,900,000 | 3,900,000 | 3,900,000 | 3,900,000 |
| Sales Tax | 25,000 | - | - | - | - |
| Fee in Lieu of Parking | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Fund Balance (To) From | (339,000) | 417,100 | 361,700 | 448,200 | 594,200 |
| Total Funding Sources | \$ 5,785,700 | 6,534,700 | 6,449,100 | 6,565,800 | 6,681,300 |
| STAFFING | 38.83 | 38.83 | 38.83 | 38.83 | 38.83 |
| FUND BALANCE | \$ 1,113,500 | 696,400 | 751,800 | 303,600 | 157,600 |

BUDGET HIGHLIGHT

The Capital Transit Department's FY12 Adopted Budget is an increase of \$115,500 (1.8%) over the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel services request increased \$65,900 (1.6%) due in large part to the transfer of the Public Works Deputy Director position into Public Works Administration. This position was previously split between the Water and Wastewater Departments. However, the function of this position is to serve all Public Works departments.
- Charges for the New Downtown Transit Center at Main & Egan decreased \$32,800 (26.2%) due to a reduction of projected costs of the new Transit Center.
- Contractual services decreased \$26,000 (2.6%) due to reductions in maintenance contracts for vehicle repairs.
- Fuel for bus operations increased \$122,200 (20.0%) due to increases in gasoline prices.

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

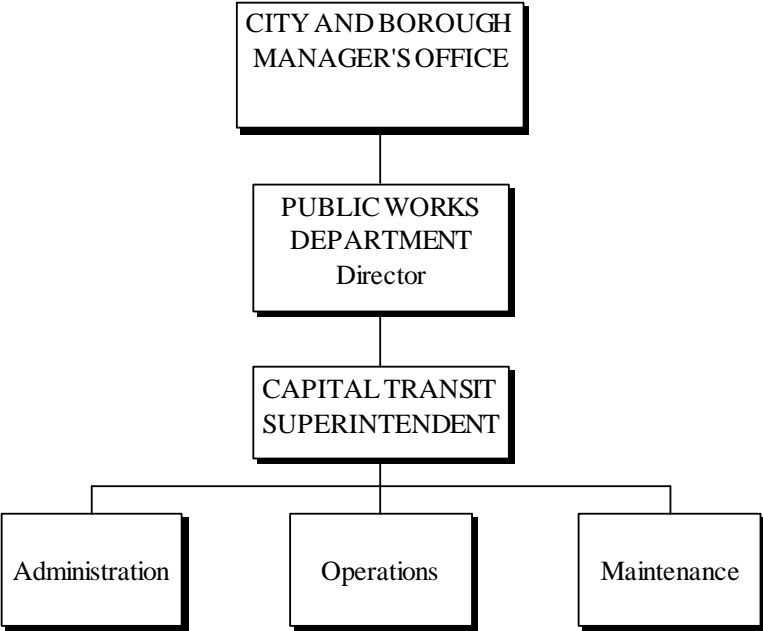
Includes: The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Annual Ridership | 1,268,310 | 1,256,620 | 1,259,600 | 1,260,000 | 1,260,000 |
| Change in annual ridership | +5% | -1% | 0.20% | 0% | 0% |
| Change in cost per passenger trip | +14% | +2% | -.40% | +9% | +4% |
| Change in annual revenues from fares | +3.4% | +2% | -4% | 0% | 0% |
| Change in revenue per passenger trip | +3.4% | +3% | -5% | 0% | 0% |
| Number of accidents/claims reported | N/A | | | | |
| Number of complaints/negative comments | N/A | N/A | 43 | 50 | 50 |
| Number of new bus shelters installed | N/A | 2 | 1 | 2 | 2 |
| Percent of time behind scheduled pickup/drop-off systemwide | N/A | <1% | <1% | <1% | <1% |
| Number of new stops added | 0 | 0 | 0 | 0 | 0 |

CAPITAL TRANSIT

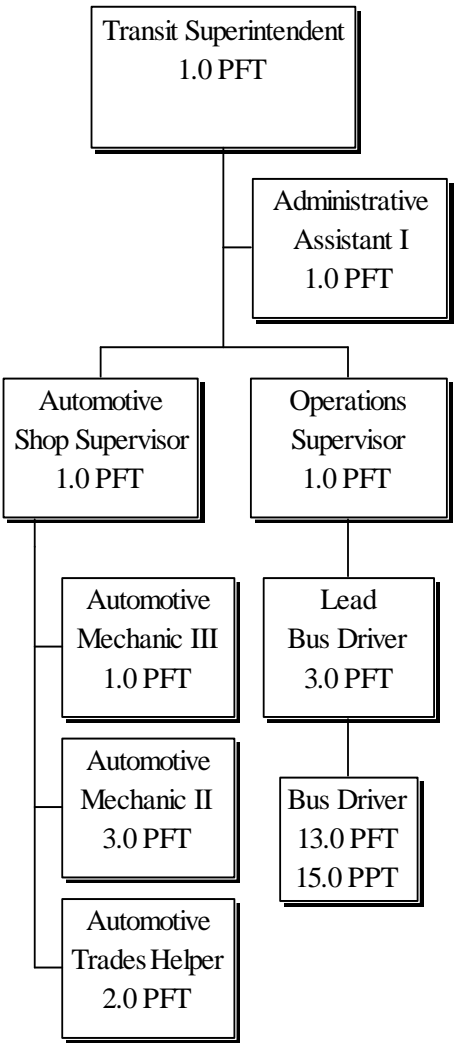
FUNCTIONAL ORGANIZATION CHART



| | | |
|-----------------------|-----------------------|-----------------------|
| 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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Transit Superintendent | 1.00 | \$ 98,300 | 1.00 | \$ 98,300 | 1.00 | \$ 98,300 |
| Administrative Assistant I | 1.00 | 42,100 | 1.00 | 42,800 | 1.00 | 42,800 |
| PW Admin Allocation | - | 98,300 | - | 101,300 | - | 143,000 |
| Benefits | - | 75,400 | - | 78,700 | - | 78,500 |
| Vacancy Factor | - | (2,200) | - | (2,200) | - | (2,200) |
| Total | 2.00 | 311,900 | 2.00 | 318,900 | 2.00 | 360,400 |
| Operations: | | | | | | |
| Transit Operations Supervisor | 1.00 | 84,300 | 1.00 | 84,600 | 1.00 | 84,600 |
| Lead Transit Operator | 3.00 | 190,600 | 3.00 | 196,000 | 3.00 | 196,000 |
| Transit Operator | 24.83 | 1,419,000 | 24.83 | 1,431,400 | 24.83 | 1,471,300 |
| Shift Differential | - | 40,000 | - | 40,000 | - | 40,000 |
| Overtime | - | 82,600 | - | 84,700 | - | 84,700 |
| Benefits | - | 1,067,400 | - | 1,117,300 | - | 1,127,100 |
| Vacancy Factor | - | (26,600) | - | (27,400) | - | (27,900) |
| Total | 28.83 | 2,857,300 | 28.83 | 2,926,600 | 28.83 | 2,975,800 |
| Maintenance: | | | | | | |
| Auto Shop Supervisor | 1.00 | 82,600 | 1.00 | 84,300 | 1.00 | 84,300 |
| Senior Mechanic | 1.00 | 72,400 | 1.00 | 73,700 | 1.00 | 73,700 |
| Mechanic II | 3.00 | 190,000 | 3.00 | 193,600 | 3.00 | 180,700 |
| Service Technician II | 3.00 | 126,700 | 3.00 | 129,600 | 3.00 | 124,100 |
| Shift Differential | - | 2,100 | - | 2,100 | - | 2,100 |
| Overtime | - | 17,700 | - | 17,900 | - | 17,900 |
| Benefits | - | 290,800 | - | 306,000 | - | 299,300 |
| Vacancy Factor | - | (7,400) | - | (7,700) | - | (7,400) |
| Total | 8.00 | 774,900 | 8.00 | 799,500 | 8.00 | 774,700 |
| Totals | 38.83 | \$ 3,944,100 | 38.83 | \$ 4,045,000 | 38.83 | \$ 4,110,900 |

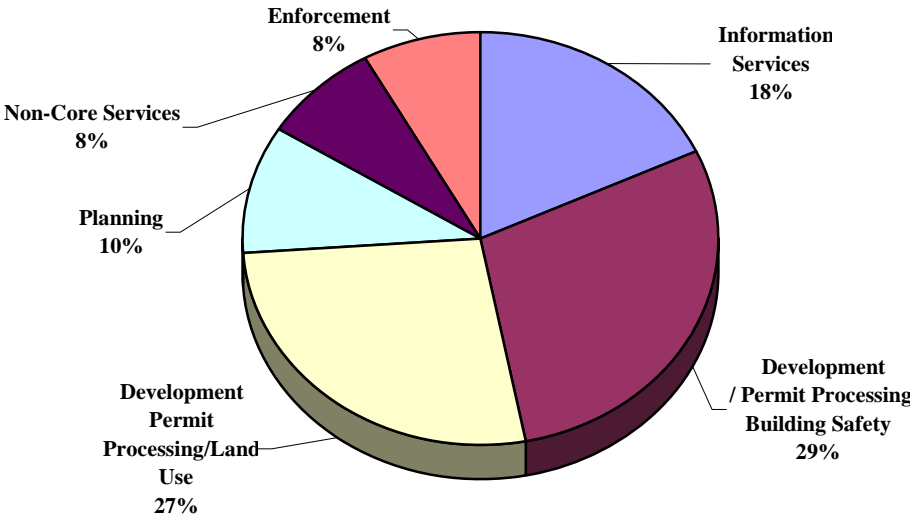
COMMUNITY DEVELOPMENT

MISSION STATEMENT

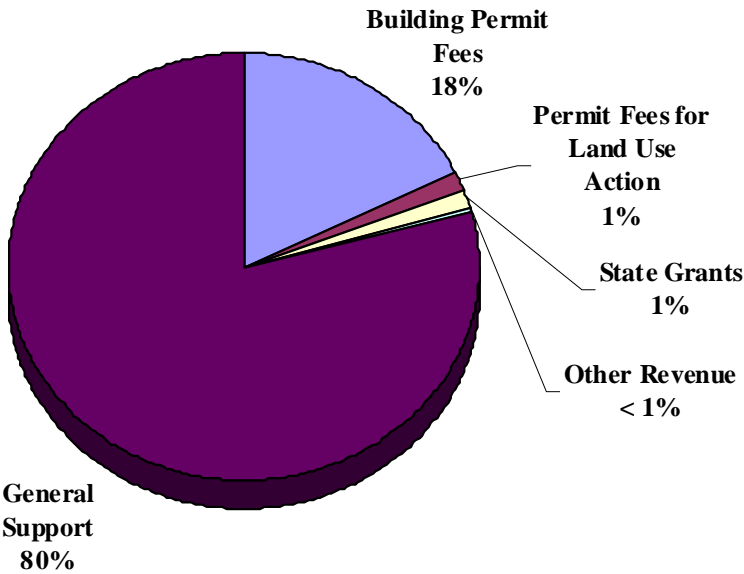
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY12 BUDGET **\$2,968,700**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|---------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,342,900 | 2,522,600 | 2,274,000 | 2,610,300 | 2,528,100 |
| Commodities & Services | 360,400 | 477,600 | 380,400 | 399,500 | 440,600 |
| Total Expenditures | 2,703,300 | 3,000,200 | 2,654,400 | 3,009,800 | 2,968,700 |
| FUNDING SOURCES: | | | | | |
| Building Permit Fees | 525,900 | 588,000 | 525,000 | 576,000 | 525,000 |
| Permit Fees for Land Use Action | 42,300 | 46,700 | 32,700 | 46,700 | 42,200 |
| State Shared Revenues | 80,300 | - | - | - | - |
| State Grants | 59,200 | 97,600 | 45,000 | - | 39,300 |
| Other Revenue | 4,000 | 11,200 | 8,400 | 10,200 | 7,900 |
| Support from General Fund | 1,991,600 | 2,256,700 | 2,043,300 | 2,376,900 | 2,354,100 |
| Total Funding Sources | \$ 2,703,300 | 3,000,200 | 2,654,400 | 3,009,800 | 2,968,500 |
| STAFFING | 26.50 | 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) FY12 Adopted Budget is a decrease of \$41,300 (1.4%) from the FY12 Approved Budget.

The significant budgetary changes are:

- Personnel Services experienced a net decrease of \$82,500 (3.2%) due mostly to savings resulting from staff turnover.
- Commodities & Services increased \$41,100 (10.3%) primarily due to two new State grants. There is a corresponding increase in State grants revenues.

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>Actuals</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% | 46% | 50% | 50% |
| % allowable and conditional use permits heard within 90 days | 85% | 98% | 72% | 80% | 80% |
| # of permits approved with conditions | N/A | N/A | 68 | 40 | 55 |
| # of permits approved without conditions | N/A | N/A | 53 | 64 | 60 |
| Building Safety | | | | | |
| Average days to issue residential building permits | 27 | 16 | 18 | 12 | 12 |
| % residential projects issued within 2 days | 62% | 66% | 61% | 66% | 66% |
| % residential projects issued within 15 days | 80% | 83% | 79% | 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 | \$740 for 793 | \$750 for 750 | \$920 for 750 |

Enforcement

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

Services Provided to: Public

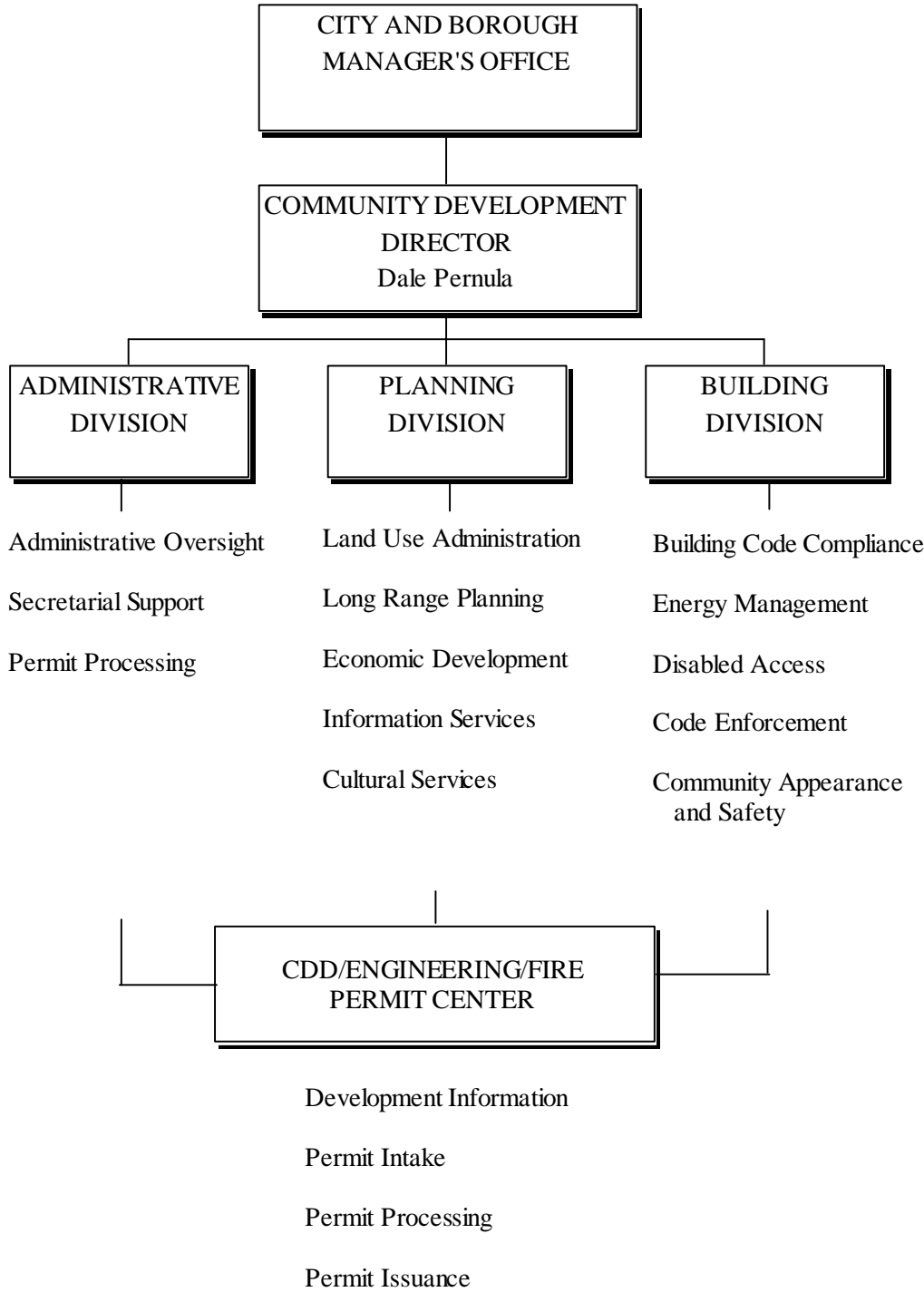
| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| % enforcement cases visited within 2 days | 90% | 90% | 90% | 90% | 90% |
| % enforcement comments with above average service | 90% | 90% | 90% | 90% | 90% |
| # cases resolved and closed | 163 | 108 | 105 | 100 | 100 |
| # new cases open | 47 | 71 | 65 | 50+ | 50+ |

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

*Many cases are resolved without ever opening an enforcement case so these will never be accounted for.

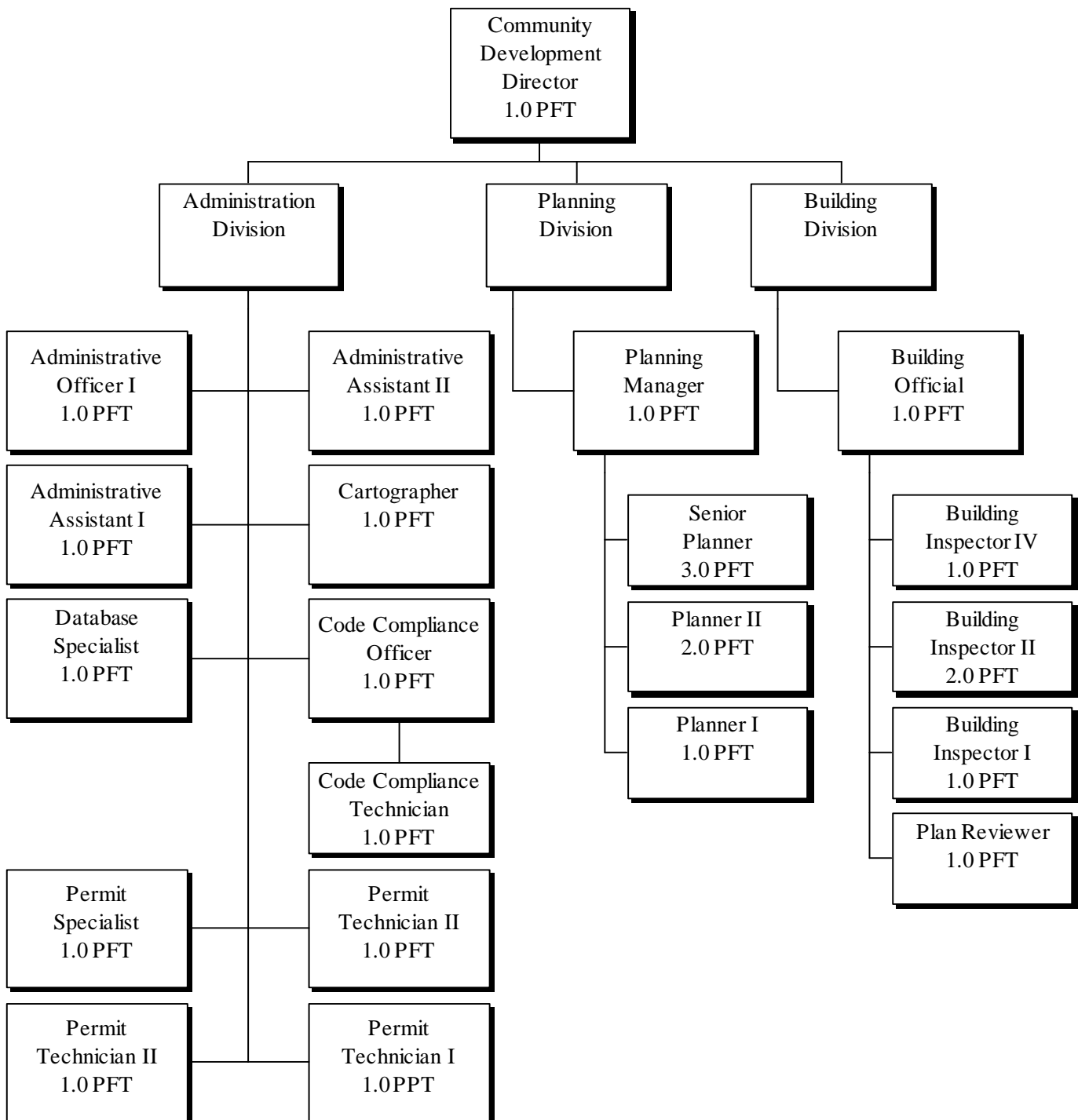
COMMUNITY DEVELOPMENT

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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Director | 1.00 | \$ 121,100 | 1.00 | \$ 122,100 | 1.00 | \$ 122,100 |
| Database Specialist | 1.00 | 61,200 | 1.00 | 63,200 | 1.00 | 63,200 |
| Code Compliance Officer | 1.00 | 74,100 | 1.00 | 75,300 | 1.00 | 75,300 |
| Permit Specialist | 1.00 | 65,000 | 1.00 | 65,600 | 1.00 | 57,400 |
| Cartographer | 1.00 | 55,600 | 1.00 | 57,000 | 1.00 | 57,000 |
| Administrative Officer I | 1.00 | 52,800 | 1.00 | 54,600 | 1.00 | 54,600 |
| Administrative Assistant II (1) | 1.00 | 41,300 | 1.00 | 42,600 | 1.00 | 42,600 |
| Code Compliance Technician | 1.00 | 48,000 | 1.00 | 49,600 | 1.00 | 49,600 |
| Permit Technician I, II & III (1) | 2.50 | 101,800 | 2.50 | 104,600 | 2.50 | 100,100 |
| Administrative Assistant I | 1.00 | 35,000 | 1.00 | 35,000 | 1.00 | 35,000 |
| Committee Members stipends | - | 17,800 | - | 17,800 | - | 17,800 |
| Overtime | - | 3,200 | - | 3,300 | - | 3,300 |
| Benefits | - | 390,700 | - | 412,500 | - | 407,300 |
| Vacancy Factor | - | (10,500) | - | (10,800) | - | (10,600) |
| Total | 11.50 | 1,057,100 | 11.50 | 1,092,400 | 11.50 | 1,074,700 |
| Planning: | | | | | | |
| Planning Manager | 1.00 | 85,600 | 1.00 | 88,500 | 1.00 | 88,500 |
| Senior Planner | 4.00 | 294,200 | 4.00 | 298,900 | 4.00 | 274,900 |
| Planner I & II | 4.00 | 234,300 | 4.00 | 240,000 | 4.00 | 237,800 |
| Overtime | - | 2,800 | - | 2,800 | - | 2,800 |
| Benefits | - | 337,400 | - | 353,700 | - | 344,700 |
| Vacancy Factor | - | (8,300) | - | (8,600) | - | (8,300) |
| Total before specified vacancy | 9.00 | 946,000 | 9.00 | 975,300 | 9.00 | 940,400 |
| Specified vacancy (2) | | | | | | |
| Senior Planner | - | (79,600) | - | (79,600) | - | (79,600) |
| Benefits | - | (39,000) | - | (39,000) | - | (39,000) |
| Total after specified vacancy | 9.00 | 827,400 | 9.00 | 856,700 | 9.00 | 821,800 |
| Building: | | | | | | |
| Building Codes Official | 1.00 | 90,100 | 1.00 | 91,800 | 1.00 | 81,800 |
| Inspector II, III & IV (1) | 4.00 | 255,600 | 4.00 | 263,200 | 4.00 | 250,900 |
| Plan Reviewer | 1.00 | 67,800 | 1.00 | 69,400 | 1.00 | 69,400 |
| Overtime | - | 2,000 | - | 2,000 | - | 2,000 |
| Benefits | - | 229,000 | - | 241,500 | - | 233,800 |
| Vacancy Factor | - | (6,400) | - | (6,700) | - | (6,300) |
| Total | 6.00 | 638,100 | 6.00 | 661,200 | 6.00 | 631,600 |
| Total Budget | 26.50 | \$ 2,522,600 | 26.50 | \$ 2,610,300 | 26.50 | \$ 2,528,100 |

(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

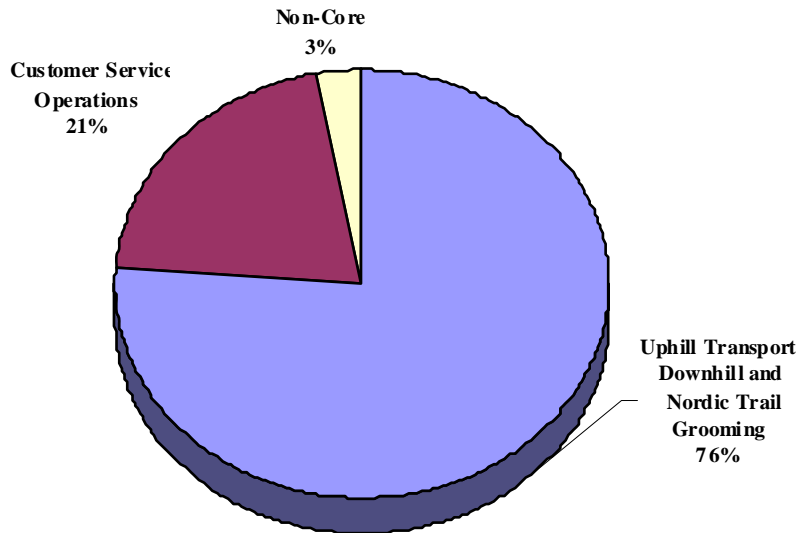
MISSION STATEMENT

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.

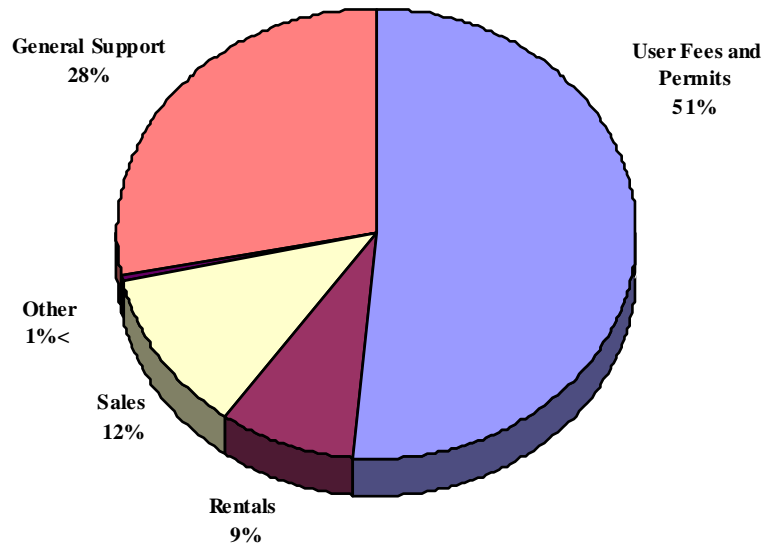
FY12 BUDGET

\$2,626,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,374,900 | 1,507,200 | 1,419,700 | 1,553,300 | 1,553,300 |
| Commodities and Services | 953,400 | 1,047,700 | 955,400 | 1,058,600 | 1,072,700 |
| Total Expenditures | 2,328,300 | 2,554,900 | 2,375,100 | 2,611,900 | 2,626,000 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 1,226,000 | 1,337,700 | 1,263,000 | 1,371,100 | 1,371,100 |
| State Shared Revenue | 28,300 | - | - | - | - |
| Rentals | 149,200 | 224,900 | 177,000 | 230,500 | 230,500 |
| Sales | 252,500 | 303,200 | 276,000 | 310,600 | 310,600 |
| Contributions | 5,400 | 10,000 | 17,000 | 11,000 | 11,000 |
| Support from: | | | | | |
| Roaded Service Area | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| General Fund | 725,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| Fund Balance (To) From | (83,100) | (70,900) | (107,900) | (61,300) | (47,200) |
| Total Funding Sources | \$ 2,328,300 | 2,554,900 | 2,375,100 | 2,611,900 | 2,626,000 |
| STAFFING | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 |
| FUND DEFICIT | \$ (597,600) | (526,700) | (489,700) | (428,400) | (442,500) |

BUDGET HIGHLIGHT

The Eaglecrest FY12 Adopted Budget increased \$14,100 (0.5%) over the FY12 Approved Budget.

The significant budgetary change is:

- In FY11, the Eaglecrest Foundation donated \$14,100 to be used in FY12.

EAGLECREST

CORE SERVICES

Winter and Summer Recreational Opportunities

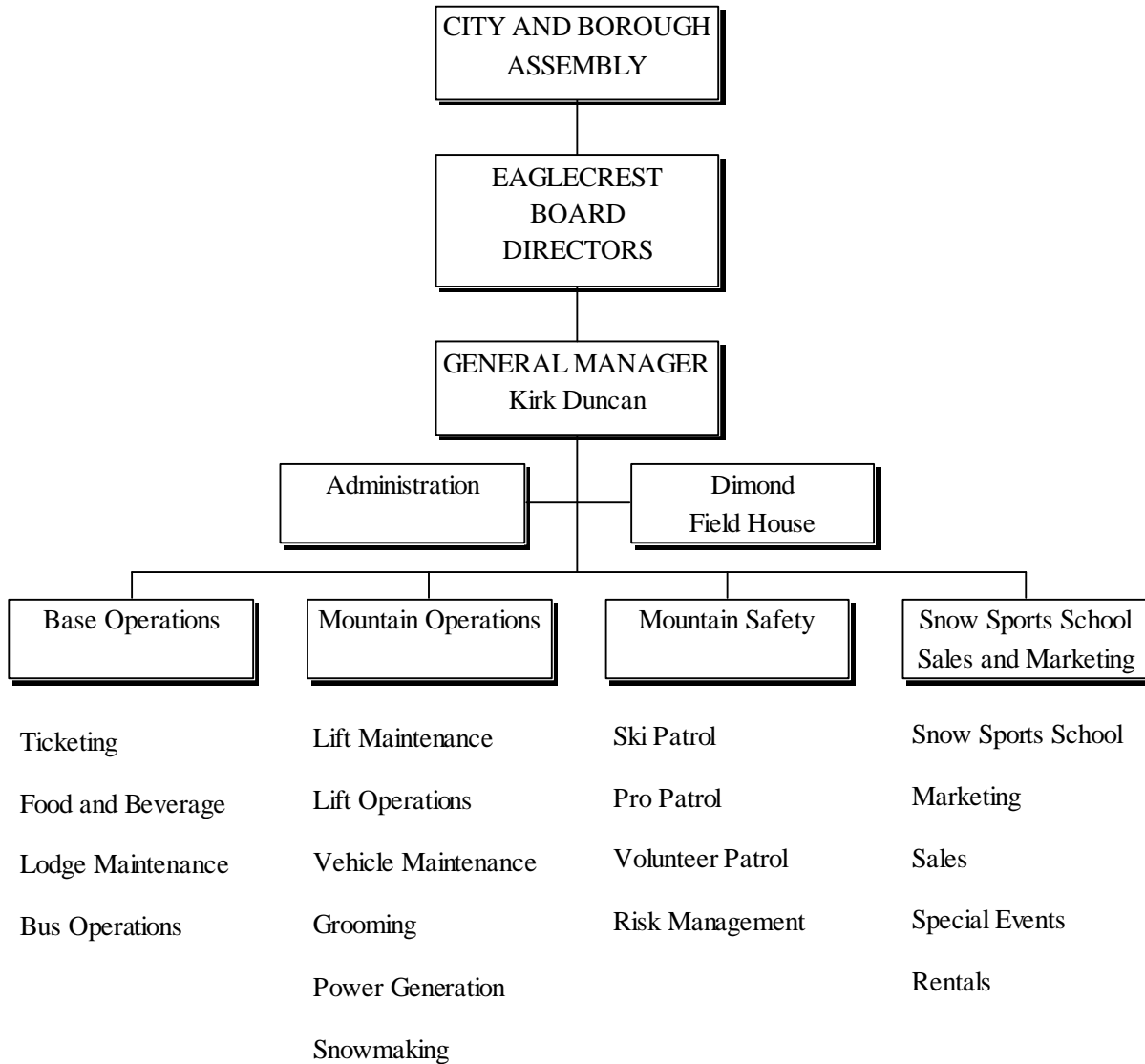
Includes: Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

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>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Days of winter operation | 90 | 88 | 89 | 82 | 88 |
| Season passes sold | 1,937 | 2,126 | 2,157 | 2101 | 2485 |
| Adult | 999 | 1,025 | 1147 | 1117 | 1175 |
| Junior/Senior | 425 | 435 | 467 | 327 | 485 |
| Child | 224 | 235 | 199 | 279 | 235 |
| Preschool | 114 | 115 | 97 | 165 | 145 |
| Multi Visit | 175 | 316 | 247 | 213 | 445 |
| Day tickets sold | 12,200 | 12,500 | 12,750 | 13025 | 13550 |
| Total winter visits | 48,616 | 53,360 | 50,952 | 51000 | 52500 |
| Total winter revenue | \$1,445,551 | \$1,550,061 | \$1,517,326 | \$1,540,368 | \$1,783,100 |
| Revenue per visit | \$29.73 | \$29.05 | \$29.78 | \$30.20 | \$33.96 |
| Revenue per operating day | \$16,062 | \$17,614 | \$17,049 | \$18,785 | \$20,263 |
| Total lessons sold | \$110,097 | \$121,641 | \$132,785 | \$139,000 | \$142,000 |
| Total equipment rentals sold | \$110,066 | \$114,288 | \$78,654 | \$95,000 | \$169,400 |
| Total food service sales | \$155,126 | \$152,339 | \$151,606 | \$155,000 | \$207,600 |
| Total mid week school program lessons | 2,600 | 3,048 | 3100 | 3150 | 3200 |

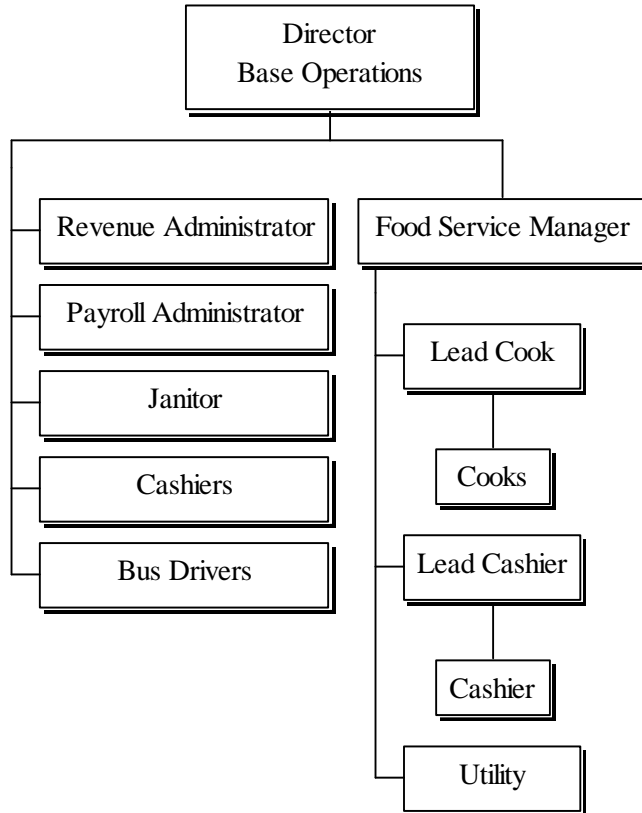
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



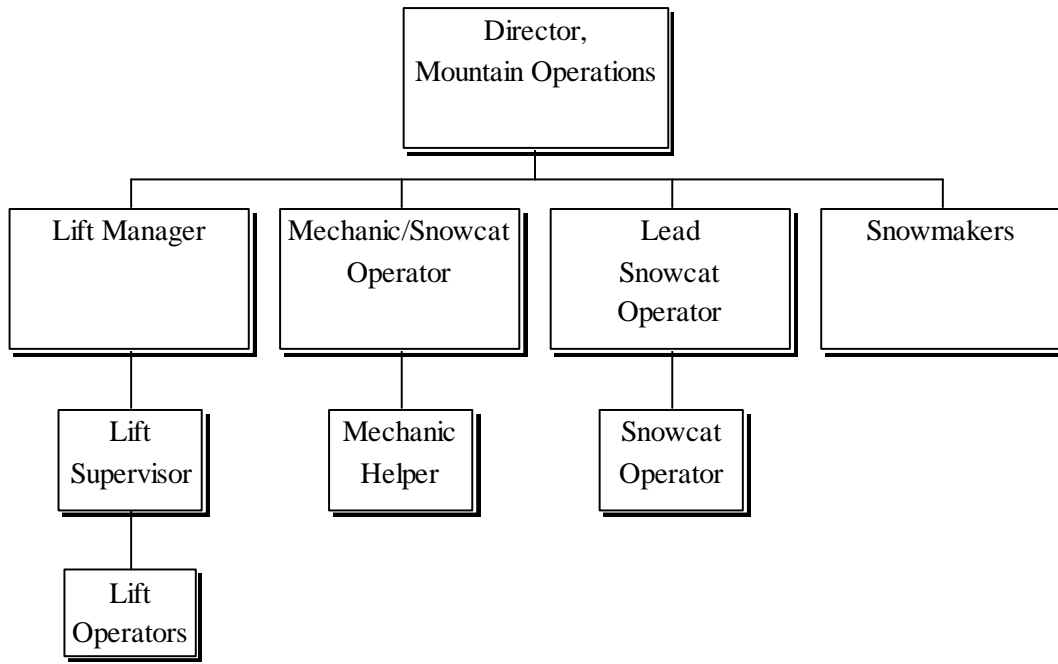
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

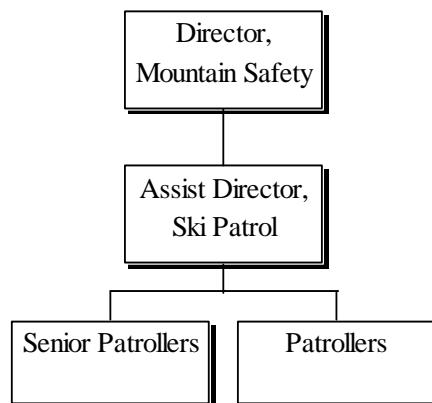


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



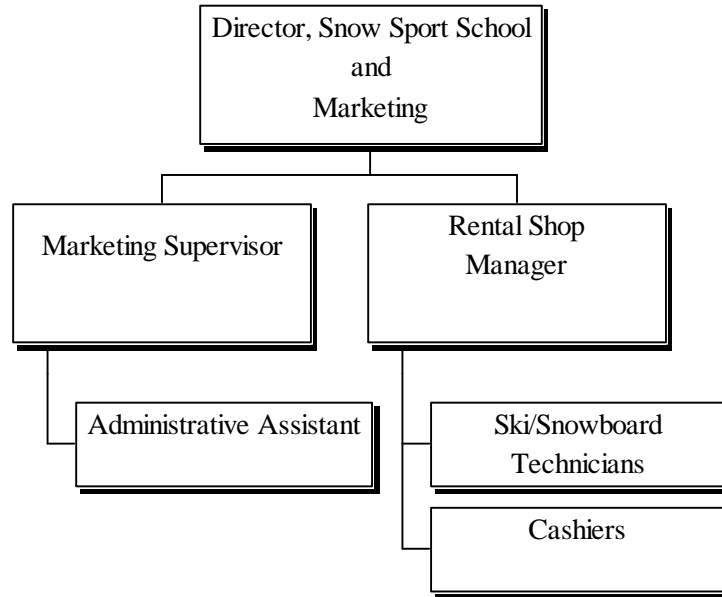
MOUNTAIN SAFETY



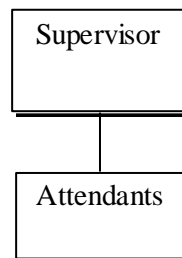
EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

| | FY11 Adopted | | FY12 Approved | | FY12 Adopted | |
|--|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Ski Area General Manager | 1.00 | \$ 104,600 | 1.00 | \$ 107,200 | 1.00 | \$ 107,200 |
| Director, Mountain Operations | 1.00 | 63,700 | 1.00 | 65,300 | 1.00 | 65,300 |
| Director, Mountain Safety | 0.50 | 28,400 | 0.50 | 29,100 | 0.50 | 29,100 |
| Director, Snow Sports School, Sales & & Marketing | 1.00 | 59,100 | 1.00 | 60,600 | 1.00 | 60,600 |
| Manager, Revenue & Base Ops | 1.00 | 47,500 | 1.00 | 48,700 | 1.00 | 48,700 |
| Overtime | - | - | - | - | - | - |
| Benefits | - | 191,200 | - | 200,400 | - | 200,400 |
| Total | 4.50 | 494,500 | 4.50 | 511,300 | 4.50 | 511,300 |
| Ski Patrol: | | | | | | |
| Assistant Director, Ski Patrol | 0.46 | 17,000 | 0.46 | 17,400 | 0.46 | 17,400 |
| Senior Patrollers | 1.38 | 46,200 | 1.38 | 47,500 | 1.38 | 47,500 |
| Patrollers | 0.92 | 27,600 | 0.92 | 28,300 | 0.92 | 28,300 |
| Overtime | - | 5,000 | - | 5,000 | - | 5,000 |
| Benefits | - | 38,200 | - | 39,600 | - | 39,600 |
| Total | 2.76 | 134,000 | 2.76 | 137,800 | 2.76 | 137,800 |
| Lift Operations: | | | | | | |
| Lift Manager | 1.00 | 53,300 | 1.00 | 54,600 | 1.00 | 54,600 |
| Supervisor | 1.00 | 45,200 | 1.00 | 46,300 | 1.00 | 46,300 |
| Lift Operators | 4.15 | 111,800 | 4.15 | 114,700 | 4.15 | 114,700 |
| Overtime | - | 8,500 | - | 8,500 | - | 8,500 |
| Benefits | - | 79,300 | - | 83,500 | - | 83,500 |
| Total | 6.15 | 298,100 | 6.15 | 307,600 | 6.15 | 307,600 |
| Mountain Maintenance: | | | | | | |
| Mechanic Helper | 1.00 | 37,100 | 1.00 | 38,000 | 1.00 | 38,000 |
| Lead Snowcat Operator | 1.00 | 40,600 | 1.00 | 41,600 | 1.00 | 41,600 |
| Snowcat Operator | 0.58 | 19,300 | 0.58 | 19,800 | 0.58 | 19,800 |
| Overtime | - | 7,500 | - | 7,500 | - | 7,500 |
| Benefits | - | 41,400 | - | 43,500 | - | 43,500 |
| Total | 2.58 | \$ 145,900 | 2.58 | \$ 150,400 | 2.58 | \$ 150,400 |

EAGLECREST

STAFFING DETAIL, CONTINUED

| | FY11 Adopted | | FY12 Approved | | FY12 Adopted | |
|---------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Lodge Operations: | | | | | | |
| Revenue Administrator | 0.46 | \$ 13,900 | 0.46 | \$ 14,200 | 0.46 | \$ 14,200 |
| Payroll Administrator | 0.44 | 13,100 | 0.44 | 13,400 | 0.44 | 13,400 |
| Cashiers | 0.91 | 22,100 | 0.91 | 22,800 | 0.91 | 22,800 |
| Bus Drivers | 0.63 | 16,900 | 0.63 | 17,300 | 0.63 | 17,300 |
| Janitor | 0.38 | 9,700 | 0.38 | 9,900 | 0.38 | 9,900 |
| Overtime | - | 4,500 | - | 4,500 | - | 4,500 |
| Benefits | - | 7,700 | - | 7,900 | - | 7,900 |
| Total | 2.82 | 87,900 | 2.82 | 90,000 | 2.82 | 90,000 |
| Snow Sports School: | | | | | | |
| Assistant Director, Snow Sports | 0.43 | 16,100 | 0.43 | 16,500 | 0.43 | 16,500 |
| Administrative Assistant | 0.29 | 9,400 | 0.29 | 9,600 | 0.29 | 9,600 |
| Senior Instructors | 0.22 | 7,100 | 0.22 | 7,200 | 0.22 | 7,200 |
| Instructors | 2.35 | 68,800 | 2.35 | 70,700 | 2.35 | 70,700 |
| Benefits | - | 9,800 | - | 10,000 | - | 10,000 |
| Total | 3.29 | 111,200 | 3.29 | 114,000 | 3.29 | 114,000 |
| Food Service: | | | | | | |
| Supervisor | 0.43 | 17,000 | 0.43 | 17,500 | 0.43 | 17,500 |
| Lead Cook | 0.34 | 10,600 | 0.34 | 10,900 | 0.34 | 10,900 |
| Cooks | 0.62 | 18,400 | 0.62 | 18,700 | 0.62 | 18,700 |
| Lead Cashier | 0.34 | 9,800 | 0.34 | 10,100 | 0.34 | 10,100 |
| Cashier | 0.12 | 3,000 | 0.12 | 3,000 | 0.12 | 3,000 |
| Utility | 0.24 | 5,900 | 0.24 | 6,100 | 0.24 | 6,100 |
| Benefits | - | 10,000 | - | 10,300 | - | 10,300 |
| Total | 2.09 | 74,700 | 2.09 | 76,600 | 2.09 | 76,600 |
| Ski Rental Shop: | | | | | | |
| Rental Shop Manager | 0.41 | 16,100 | 0.41 | 16,500 | 0.41 | 16,500 |
| Ski Technicians | 1.35 | 33,200 | 1.35 | 34,100 | 1.35 | 34,100 |
| Cashiers | 0.43 | 11,400 | 0.43 | 11,600 | 0.43 | 11,600 |
| Benefits | - | 5,900 | - | 6,000 | - | 6,000 |
| Total | 2.19 | 66,600 | 2.19 | 68,200 | 2.19 | 68,200 |
| Marketing: | | | | | | |
| Supervisor, Marketing | 0.46 | 14,900 | 0.46 | 15,300 | 0.46 | 15,300 |
| Administrative Assistant | 0.22 | 5,600 | 0.22 | 5,700 | 0.22 | 5,700 |
| Benefits | - | 2,000 | - | 2,000 | - | 2,000 |
| Total | 0.68 | \$ 22,500 | 0.68 | \$ 23,000 | 0.68 | \$ 23,000 |

EAGLECREST

STAFFING DETAIL, CONTINUED

| | FY11 Adopted | | FY12 Approved | | FY12 Adopted | |
|----------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Snowmaking: | | | | | | |
| Snowmakers | 0.29 | \$ 9,100 | 0.29 | \$ 9,300 | 0.29 | \$ 9,300 |
| Benefits | - | 900 | - | 900 | - | 900 |
| Total | 0.29 | 10,000 | 0.29 | 10,200 | 0.29 | 10,200 |
| Dimond Field House: | | | | | | |
| Supervisor | 0.48 | 21,000 | 0.48 | 21,500 | 0.48 | 21,500 |
| Attendants | 0.67 | 20,600 | 0.67 | 21,200 | 0.67 | 21,200 |
| Benefits | - | 20,200 | - | 21,500 | - | 21,500 |
| Total | 1.15 | 61,800 | 1.15 | 64,200 | 1.15 | 64,200 |
| Totals | 28.50 | \$ 1,507,200 | 28.50 | \$ 1,553,300 | 28.50 | \$ 1,553,300 |

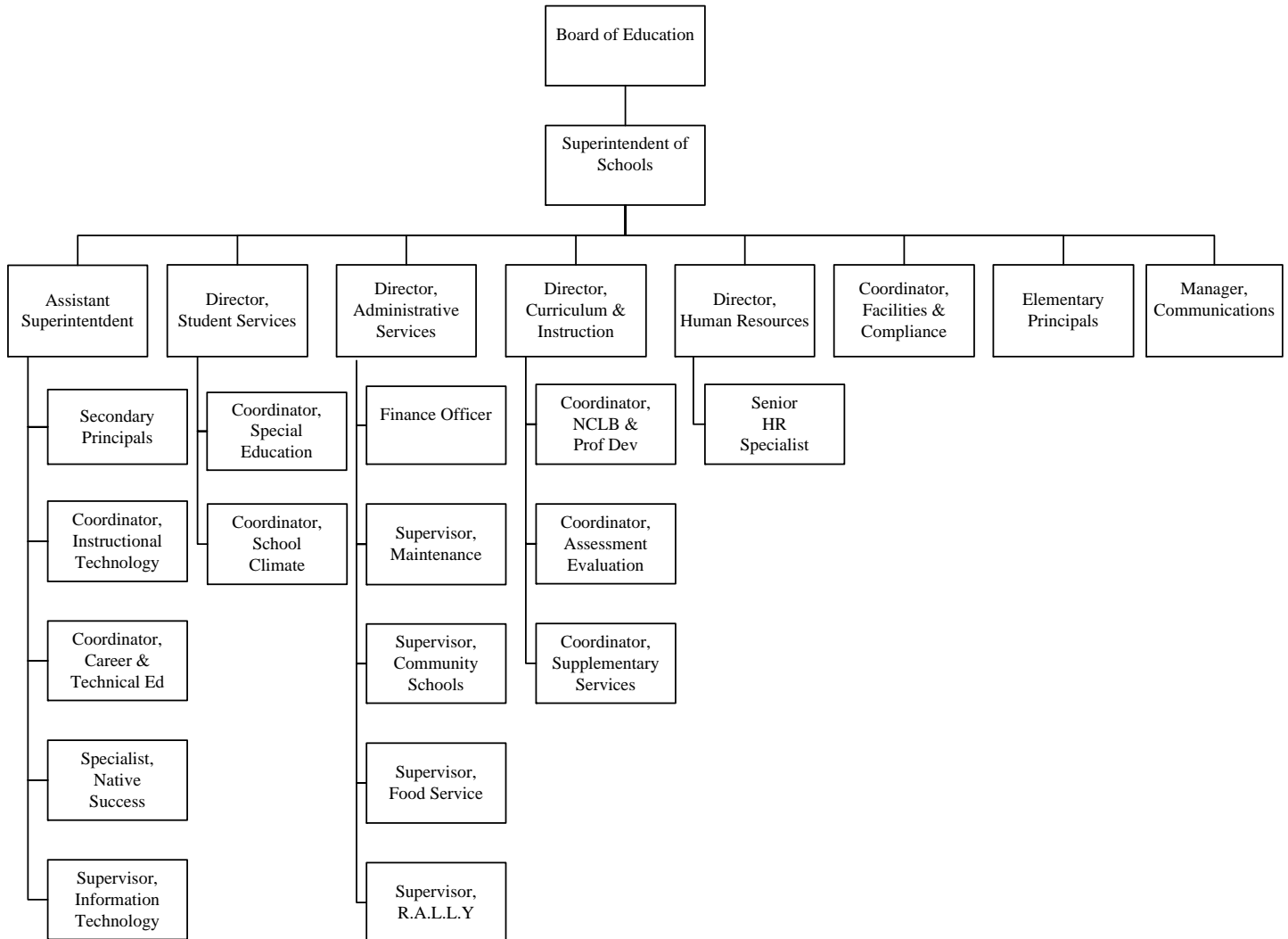
EDUCATION

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.

FY12 BUDGET

\$91,471,600



EDUCATION

COMPARATIVES

| | | FY11 | | FY12 | |
|--|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Education - Operating | | | | | |
| Personnel Services | \$ 59,607,400 | 66,014,900 | 65,798,400 | 67,482,900 | 67,652,600 |
| Commodities and Services | 6,991,700 | 6,702,900 | 6,702,600 | 6,519,200 | 6,564,900 |
| Support To Education: | | | | | |
| Special Revenue | 244,000 | 75,000 | 75,000 | 75,000 | - |
| Other | 696,700 | 618,500 | 618,500 | 678,500 | 568,500 |
| Total Expenditures | 67,539,800 | 73,411,300 | 73,194,500 | 74,755,600 | 74,786,000 |
| Education - Special Revenue | | | | | |
| Personnel Services | 1,567,600 | 1,672,200 | 1,672,200 | 1,669,200 | 1,585,200 |
| Commodities and Services | 3,970,100 | 4,095,300 | 4,162,300 | 4,421,400 | 4,542,700 |
| Total Expenditures | 5,537,700 | 5,767,500 | 5,834,500 | 6,090,600 | 6,127,900 |
| Education - Other | | | | | |
| Other Special Revenue | 6,377,100 | 7,502,300 | 7,484,300 | 7,502,300 | 7,474,700 |
| Other (Student Activities) | 2,283,300 | 2,639,200 | 2,639,200 | 2,743,500 | 2,733,000 |
| House Building Project | (1,800) | 320,000 | 320,000 | 350,000 | 350,000 |
| Special Revenue Fund Support | - | - | 18,000 | - | - |
| Total Expenditures | 8,658,600 | 10,461,500 | 10,461,500 | 10,595,800 | 10,557,700 |
| Total Education Expenditures | 81,736,100 | 89,640,300 | 89,490,500 | 91,442,000 | 91,471,600 |
| FUNDING SOURCES: | | | | | |
| Education - Operating | | | | | |
| State Foundation Funding | 35,000,300 | 37,644,100 | 37,220,400 | 39,345,300 | 37,067,100 |
| State Contribution for PERS/TRS | 7,089,200 | 8,956,400 | 8,956,400 | 8,956,400 | 9,223,900 |
| State Aid to School Districts | - | - | - | - | 736,700 |
| Federal | 438,400 | 315,000 | 440,000 | 215,000 | 415,000 |
| Other | 365,100 | 140,000 | 140,000 | 140,000 | 140,000 |
| General Fund Support | 24,823,800 | 25,399,200 | 25,360,200 | 25,848,900 | 25,451,000 |
| Fund Balance (To) From | (177,000) | 956,600 | 1,077,500 | 250,000 | 1,752,300 |
| Total Operating Funding Sources | 67,539,800 | 73,411,300 | 73,194,500 | 74,755,600 | 74,786,000 |
| Education - Special Revenue | | | | | |
| State | 2,780,900 | 2,856,000 | 2,971,000 | 2,831,000 | 2,846,000 |
| Federal | 644,200 | 681,800 | 681,800 | 773,800 | 854,000 |
| User Fees | 1,870,800 | 1,949,000 | 1,944,500 | 2,144,000 | 2,077,500 |
| Support from Education: | | | | | |
| Operating Fund | 244,000 | 75,000 | 75,000 | 75,000 | - |
| Other | - | - | 18,000 | - | - |
| General Fund Support | 244,000 | 135,000 | 135,000 | 205,000 | 205,000 |
| Fund Balance (To) From | (246,200) | 70,700 | 9,200 | 61,800 | 145,400 |
| Total Special Revenue Funding Sources | \$ 5,537,700 | 5,767,500 | 5,834,500 | 6,090,600 | 6,127,900 |

EDUCATION

COMPARATIVES, CONTINUED

| | | FY11 | | FY12 | |
|---|----------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| Funding Sources, continued: | | | | | |
| Education - Other Special Revenue | | | | | |
| State | \$ 798,200 | 1,045,300 | 1,045,300 | 1,045,300 | 1,209,600 |
| Federal | 5,517,700 | 6,365,000 | 6,365,000 | 6,365,000 | 5,915,100 |
| Other | 631,200 | 92,000 | 92,000 | 92,000 | 350,000 |
| Fund Balance To | (570,000) | - | - | - | - |
| Total Other Funding Sources | 6,377,100 | 7,502,300 | 7,502,300 | 7,502,300 | 7,474,700 |
| Education - Other (Student Activities) | | | | | |
| Student Activities Fundraising | 1,128,900 | 1,500,000 | 1,500,000 | 1,500,000 | 1,485,000 |
| Support from Education Operating Fund | 696,700 | 618,500 | 618,500 | 678,500 | 568,500 |
| General Fund Support | 365,000 | 322,800 | 322,800 | 365,000 | 365,000 |
| Roaded Service Area Support | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Fund Balance (To) From | (107,300) | (2,100) | (2,100) | - | 114,500 |
| Total Student Activites Funding Sources | 2,283,300 | 2,639,200 | 2,639,200 | 2,743,500 | 2,733,000 |
| Education - House Building Project | | | | | |
| Proceeds from Sale of House | - | 320,000 | 320,000 | 350,000 | 350,000 |
| Fund Balance To | (1,800) | - | - | - | - |
| Total House Building Project Funding Sources | (1,800) | 320,000 | 320,000 | 350,000 | 350,000 |
| Total Education Funding Sources | \$ 81,736,100 | 89,640,300 | 89,490,500 | 91,442,000 | 91,471,600 |
| STAFFING | 750.83 | 762.95 | 781.11 | 773.96 | 739.81 |
| FUND BALANCE: | | | | | |
| Education - Operating | \$ 4,457,200 | 3,500,600 | 3,379,700 | 3,129,700 | 1,627,400 |
| Education - Special Revenue/Other | 1,823,100 | 1,754,500 | 1,816,000 | 1,754,200 | 1,556,100 |

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

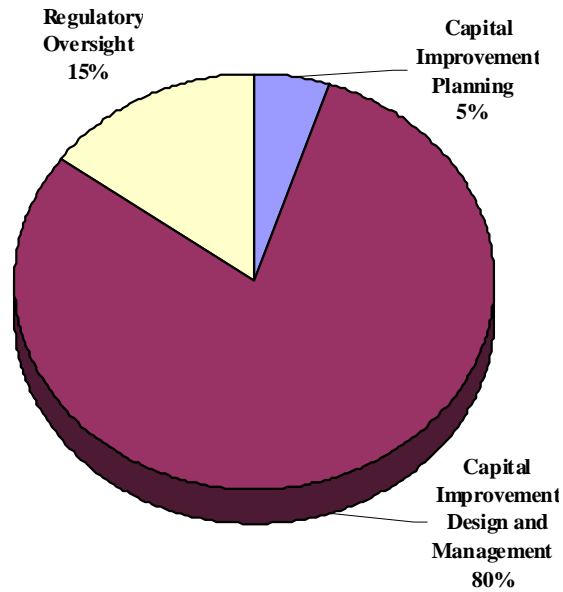
MISSION STATEMENT

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

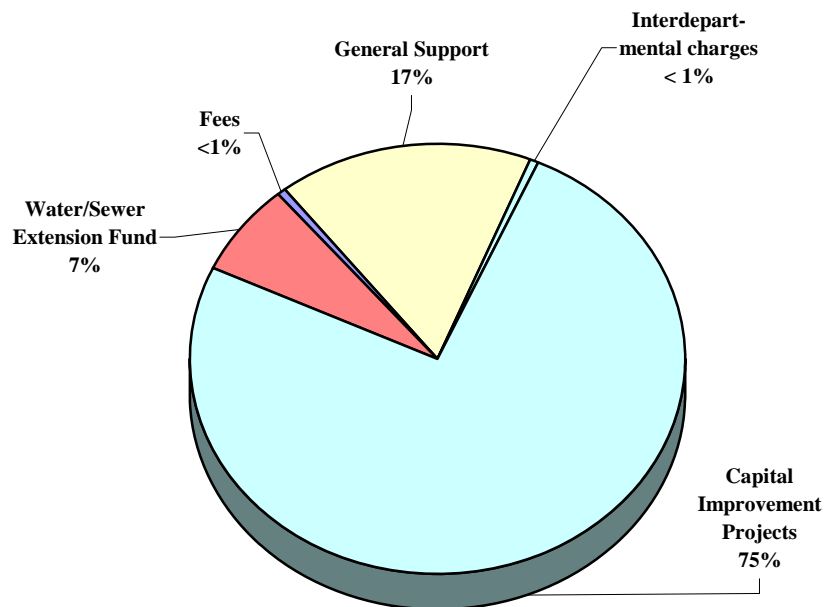
FY12 BUDGET

\$3,023,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,161,500 | 3,071,800 | 999,800 | 3,141,700 | 2,690,000 |
| Commodities & Services | 299,300 | 324,000 | 287,000 | 332,000 | 317,300 |
| Capital Outlay | 12,600 | 21,000 | 14,100 | 21,000 | 16,000 |
| Total Expenditures | 1,473,400 | 3,416,800 | 1,300,900 | 3,494,700 | 3,023,300 |
| FUNDING SOURCES: | | | | | |
| Fees | 11,400 | 17,500 | 15,406 | 20,200 | 15,500 |
| State Shared Revenue | 223,900 | - | - | - | - |
| Interdepartmental charges: | | | | | |
| General Engineering | 11,200 | 15,900 | 15,900 | 15,900 | 15,900 |
| Support from: | | | | | |
| General Fund | 392,400 | 548,200 | 520,700 | 563,900 | 538,200 |
| Capital Improvement Projects | 502,300 | 2,465,500 | 425,700 | 2,520,600 | 2,091,400 |
| Sales Tax Fund | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| Water/Sewer Extension Fund | 192,200 | 229,700 | 183,200 | 234,100 | 222,300 |
| Total Funding Sources | \$ 1,473,400 | 3,416,800 | 1,300,906 | 3,494,700 | 3,023,300 |
| STAFFING | 29.44 | 27.84 | 27.84 | 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 FY12 Amended Budget represents a decrease of \$471,400 (13.5%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$451,700 (14.4%) due to positions vacated during FY11 and remaining vacant for the FY12 budget.
- Commodities and Services decreased \$12,000 (4.4%) primarily due to decreases in telephone charges and parking rental costs as a result of staffing decreases.

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 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 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 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 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

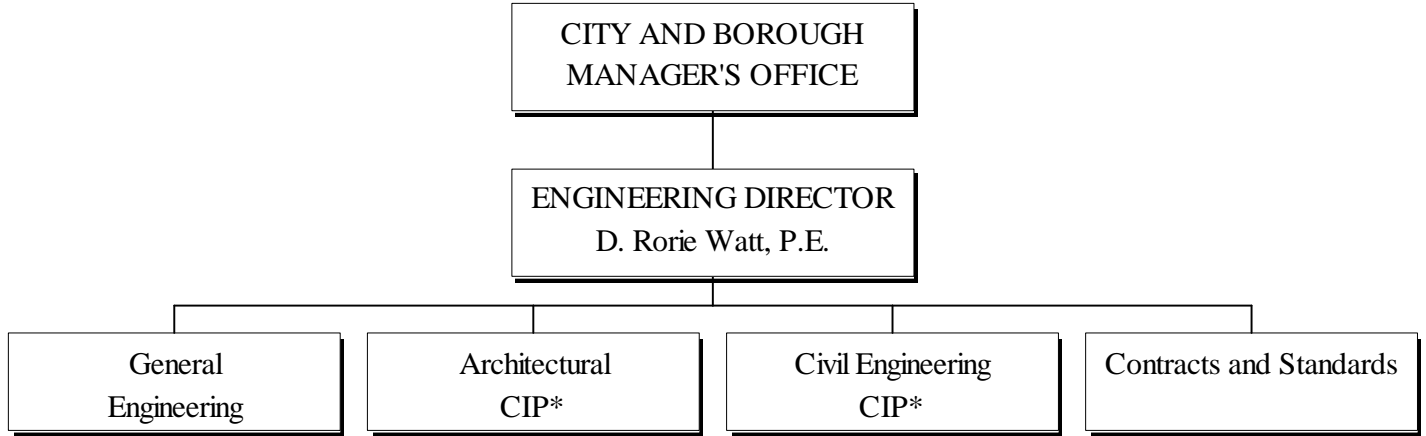
Includes: General Engineering

Services Provided to: Private developers and the public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 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

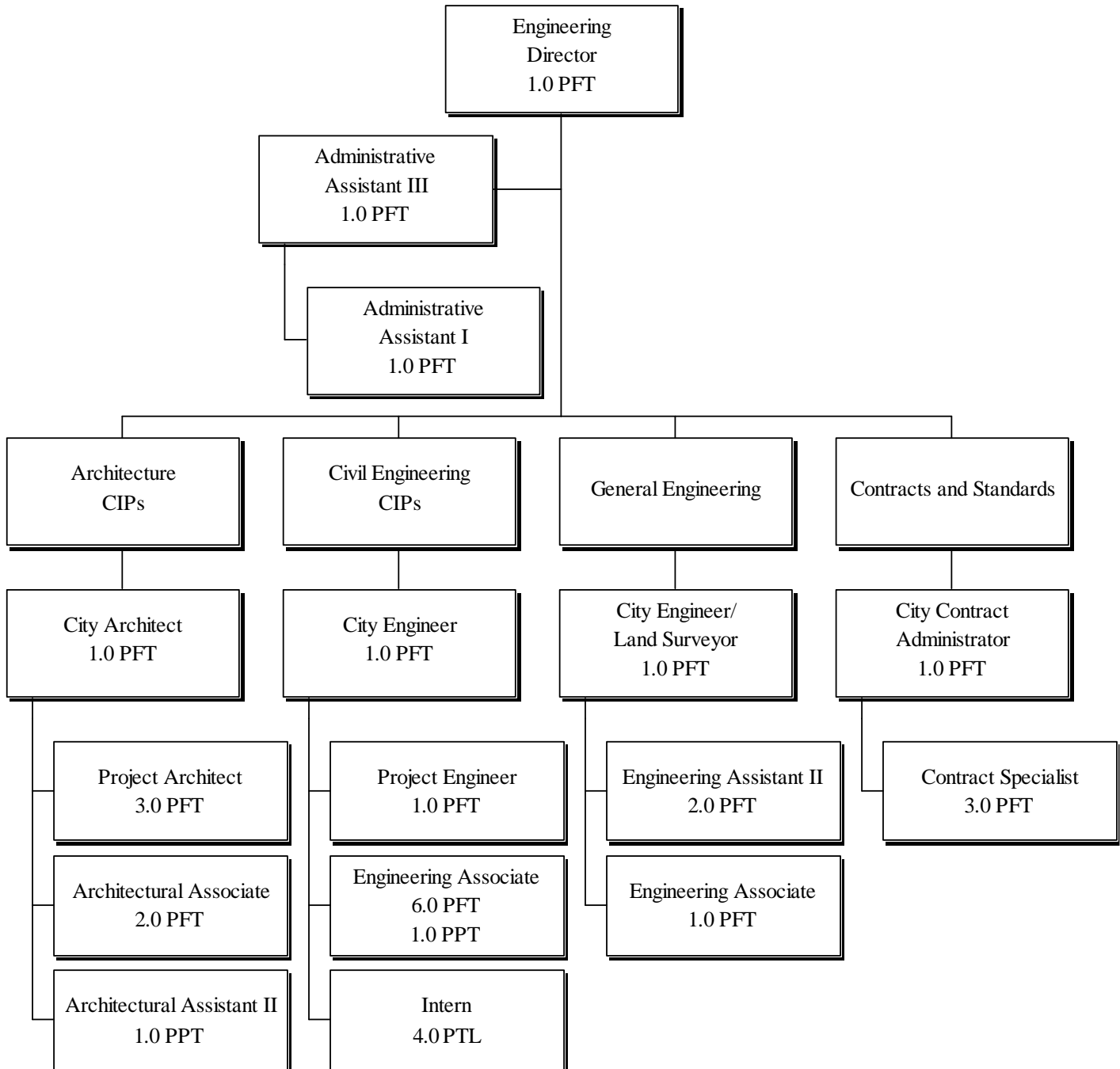
FUNCTIONAL ORGANIZATION CHART



* 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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget |
| | Pos. | | Pos. | | Pos. | |
| CLASS TITLE: | | | | | | |
| General Engineering: | | | | | | |
| Engineering Director | 0.50 | \$ 63,800 | 0.50 | \$ 65,000 | 0.50 | \$ 65,000 |
| Chief Engineer - Planning | 0.40 | 37,200 | 0.40 | 37,200 | - | - |
| Contracts Officer | 0.20 | 15,100 | 0.20 | 15,600 | 0.20 | 15,600 |
| Land Surveyor | 0.75 | 72,100 | 0.75 | 72,700 | 0.75 | 72,700 |
| City Architect | 0.25 | 20,400 | 0.25 | 20,400 | - | - |
| Engineer/Architect I | 0.18 | 12,600 | 0.18 | 12,600 | - | - |
| Contract Specialist - RFP's | 0.20 | 10,700 | 0.20 | 10,900 | 0.20 | 10,900 |
| Contract Specialist - Bids | 0.20 | 11,200 | 0.20 | 11,400 | 0.20 | 11,400 |
| DBE Specialist | 0.20 | 11,100 | 0.20 | 11,200 | 0.20 | 11,200 |
| Engineer/Architect Associate | 0.45 | 34,100 | 0.45 | 34,400 | 0.45 | 34,400 |
| Engineer/Architect Assistant II (1) | 1.00 | 61,600 | 1.00 | 62,600 | 1.00 | 62,600 |
| Administrative Assistant III | 1.00 | 51,300 | 1.00 | 53,000 | 1.00 | 53,000 |
| Administrative Assistant I (3) | 0.40 | 16,400 | 0.40 | 16,500 | 0.40 | 13,900 |
| Overtime | - | 1,200 | - | 1,200 | - | 600 |
| Benefits | - | 226,900 | - | 236,700 | - | 199,200 |
| Vacancy Factor | - | (5,400) | - | (5,500) | - | (5,300) |
| Total before specified vacancies and decrement | 5.73 | 640,300 | 5.73 | 655,900 | 4.90 | 545,200 |
| Specified vacancies | | | | | | |
| Administrative Assistant I (3) | - | - | - | - | - | (13,900) |
| Benefits | - | - | - | - | - | (11,200) |
| Total after specified vacancies | - | - | - | - | - | 520,100 |
| 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 specified vacancies and decrement | 4.90 | \$ 535,000 | 4.90 | \$ 549,400 | 4.90 | \$ 520,100 |

ENGINEERING

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget |
| | Pos. | | Pos. | | Pos. | |
| CLASS TITLE: | | | | | | |
| CIP Engineering: | | | | | | |
| Engineering Director | 0.50 | \$ 63,800 | 0.50 | \$ 65,000 | 0.50 | \$ 65,000 |
| Chief Engineer - Planning | 0.60 | 55,800 | 0.60 | 55,800 | - | - |
| Contracts Officer | 0.80 | 60,200 | 0.80 | 62,200 | 0.80 | 62,200 |
| Chief Engineer | 1.00 | 99,600 | 1.00 | 100,500 | 1.00 | 100,500 |
| City Architect | 0.75 | 61,300 | 0.75 | 61,300 | - | - |
| Chief Architect - Schools | 1.00 | 95,700 | 1.00 | 96,200 | 1.00 | 96,200 |
| Engineer/Architect II (1) | 2.00 | 170,600 | 2.00 | 170,900 | 1.00 | 94,400 |
| Engineer/Architect I (1) | 4.62 | 360,800 | 4.62 | 362,500 | 3.00 | 215,100 |
| Engineer/Architect Associate (1) | 11.05 | 780,600 | 11.05 | 789,400 | 9.05 | 592,600 |
| Contract Specialist - RFP's | 0.80 | 42,800 | 0.80 | 43,500 | 0.80 | 43,500 |
| Contract Specialist - Bids | 0.80 | 44,700 | 0.80 | 45,400 | 0.80 | 45,400 |
| DBE Specialist | 0.80 | 44,300 | 0.80 | 44,700 | 0.80 | 44,700 |
| Engineer/Architect Assistant II (1) | 0.80 | 44,200 | 0.80 | 44,200 | 0.80 | 50,300 |
| Engineer/Architect Assistant I | 0.40 | 19,400 | 0.40 | 19,400 | - | - |
| Administrative Assistant I | 0.50 | 20,500 | 0.50 | 20,600 | 0.50 | 17,500 |
| Temporary Interns | 2.67 | 92,400 | 2.67 | 92,600 | 1.29 | 41,000 |
| Overtime | - | 3,400 | - | 3,400 | - | 3,400 |
| Benefits | - | 1,055,900 | - | 1,099,500 | - | 790,100 |
| Total before specified vacancies and decrement | 29.09 | 3,116,000 | 29.09 | 3,177,100 | 21.34 | 2,261,900 |
| Specified vacancies | | | | | | |
| Engineer/Architect I (3) | - | - | - | - | - | (143,400) |
| Engineer/Architect Associate (3) | - | - | - | - | - | (6,500) |
| Administrative Assistant I (3) | - | - | - | - | - | (17,500) |
| Benefits | - | - | - | - | - | (93,800) |
| Total after specified vacancies | - | - | - | - | - | 2,000,700 |
| 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 | 21.34 | \$ 2,364,500 | 21.34 | \$ 2,415,800 | 21.34 | \$ 2,000,700 |

ENGINEERING

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Water/Sewer Connection: | | | | | | |
| Land Surveyor | 0.25 | \$ 24,000 | 0.25 | \$ 24,200 | 0.25 | \$ 24,200 |
| Engineer/Architect Associate | 0.25 | 19,200 | 0.25 | 19,300 | 0.25 | 19,300 |
| Engineer/Architect Assistant II (1) | 1.00 | 61,700 | 1.00 | 62,800 | 1.00 | 62,700 |
| Administrative Assistant I | 0.10 | 4,100 | 0.10 | 4,100 | 0.10 | 3,500 |
| Overtime | - | 3,400 | - | 3,400 | - | 3,400 |
| Benefits | - | 59,900 | - | 62,700 | - | 62,400 |
| Total before specified vacancies | 1.60 | 172,300 | 1.60 | 176,500 | 1.60 | 175,500 |
| Specified vacancies | | | | | | |
| Administrative Assistant I (3) | - | - | - | - | - | (3,500) |
| Benefits | - | - | - | - | - | (2,800) |
| Total after specified vacancies | 1.60 | 172,300 | 1.60 | 176,500 | 1.60 | 169,200 |
| Total Budget | 27.84 | \$ 3,071,800 | 27.84 | \$ 3,141,700 | 27.84 | \$ 2,690,000 |

(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).

(3) The Engineering Department has specified these positions will not be filled during FY12. Total FTE associated with specified vacancy is 4.0.

FINANCE

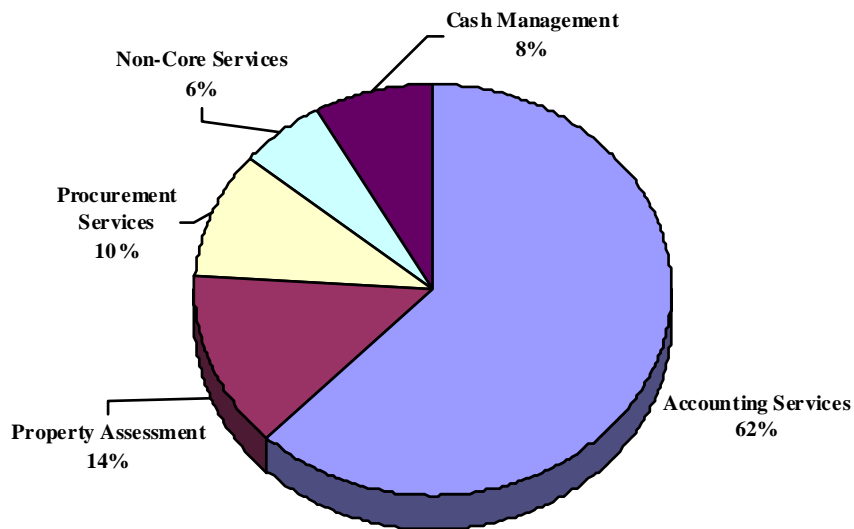
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

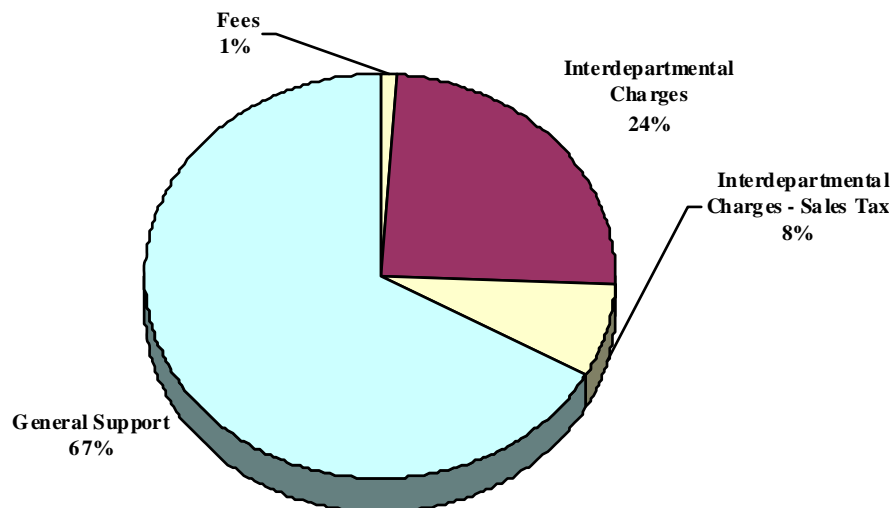
FY12 BUDGET

\$5,400,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 4,302,600 | 4,566,700 | 4,468,900 | 4,682,900 | 4,745,200 |
| Commodities and Services | 592,100 | 657,900 | 669,100 | 645,100 | 655,300 |
| Total Expenditures | 4,894,700 | 5,224,600 | 5,138,000 | 5,328,000 | 5,400,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 1,590,500 | 1,724,900 | 1,696,500 | 1,738,000 | 1,736,800 |
| Fees | 62,100 | 69,100 | 75,000 | 69,600 | 60,400 |
| State Shared Revenues | 145,600 | - | - | - | - |
| Support from General Fund | 3,096,500 | 3,430,600 | 3,366,500 | 3,520,400 | 3,603,300 |
| Total Funding Sources | \$ 4,894,700 | 5,224,600 | 5,138,000 | 5,328,000 | 5,400,500 |
| STAFFING | 46.00 | 47.00 | 47.00 | 47.00 | 48.25 |
| 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 FY12 Adopted Budget is an increase of \$72,500 (1.4%) over the FY12 Approved Budget.

The significant budgetary change is:

- Personnel Services increased \$62,300 (1.3%) due to increases in FTEs associated with the continued implementation of a new city-wide financial and lands management software system. In addition, an Accounting Technician position is being transferred from the Juneau Police Department to allow for more effective billing of ordinance violations.

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

| Key Measures | FY08 Actuals | FY09 Actuals | FY010 Actuals | FY11 Projected | FY12 Projected |
|---|----------------------|-----------------|------------------|-------------------|-------------------|
| Accounting, new internal control matters noted by auditor (including BRH) | 5 | 2 | 0 | 1 | 1 |
| Accounting, previous year internal control matters noted by auditor (including BRH) | 1 st year | 4 | 2 | 2 | 0 |
| 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 administration cost per merchant registered | \$111 | \$90 | \$85 | \$96 | \$98 |
| Sales Tax collections, amount delinquent as of June 30 | \$157,200 | \$217,800 | \$208,200 | \$225,000 | \$200,000 |
| Sales Tax collections, number of non filers as of June 30 | 191 | 128 | 154 | 155 | 150 |

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

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|--|-----------------|-----------------|-----------------|-------------------|-------------------|
| Assessing cost to taxable assessed value, per \$100,000 of property | \$16.80 | \$15.56 | \$15.73 | \$16.11 | \$18.45 |
| Ratio of assessed value of real property to market value to equal 100% (State law) | 97.8% | 98.8% | 98.7% | 98.7% | 98.7% |
| 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 |
| Number of property assessment appeals filed | 174 | 359 | 141 | 236 | 236 |
| Number of property appeals resolved by the Assessor | 172 | 356 | 141 | 232 | 232 |
| Number of property appeals heard by the BOE | 2 | 3 | 0 | 4 | 4 |

Procurement Services

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

Services Provided to: CBJ departments and public

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| 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

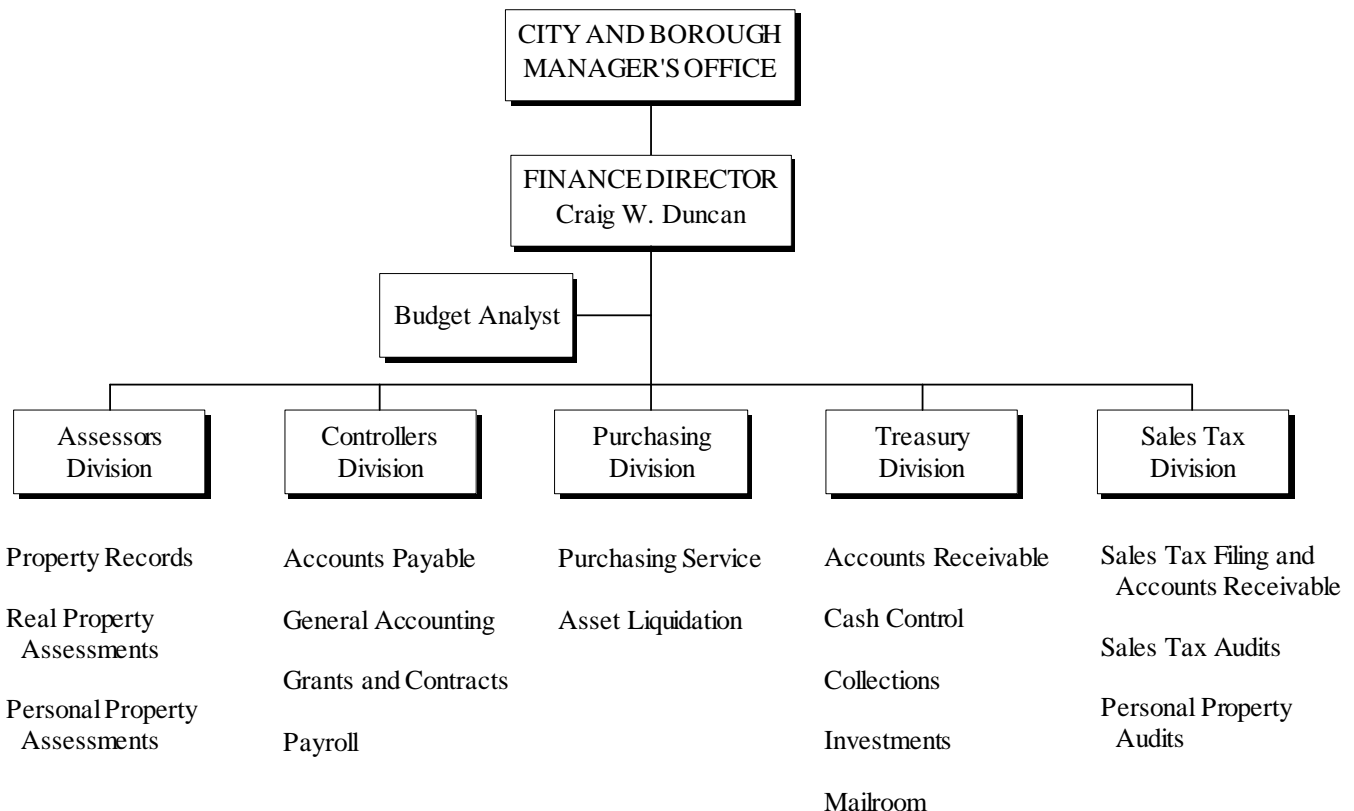
Includes: Central treasury investment and general cash management.

Service Provided to: Other CBJ departments

| Key Measures | FY08 Actuals | FY09 Actuals | FY10 Actuals | 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% | -0.05% | 0.00% | 0.50% |
| Internal portfolio (6 month T-Bill) | 3.13% | 3.10% | 1.85% | 1.40% | 1.45% |

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.

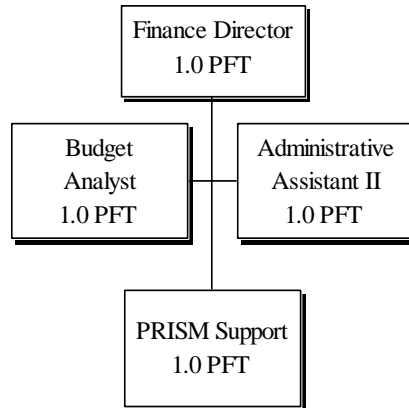
FUNCTIONAL ORGANIZATION CHART



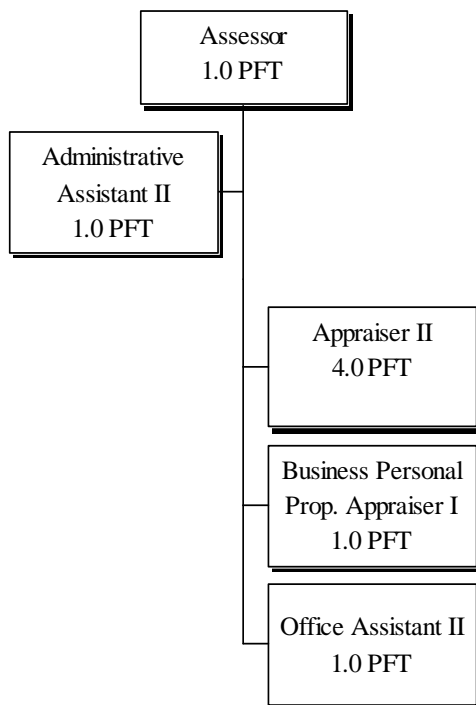
FINANCE

STAFFING ORGANIZATION CHARTS

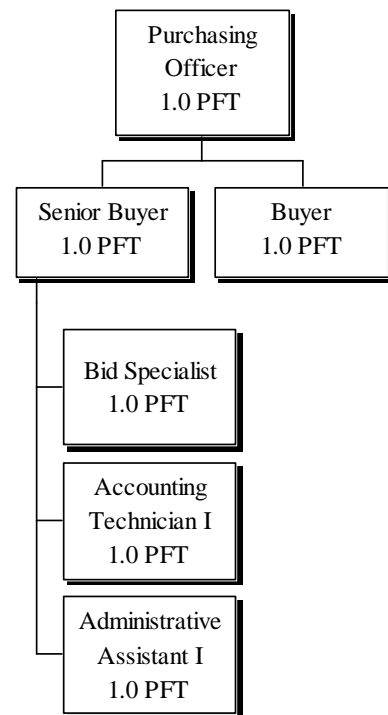
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

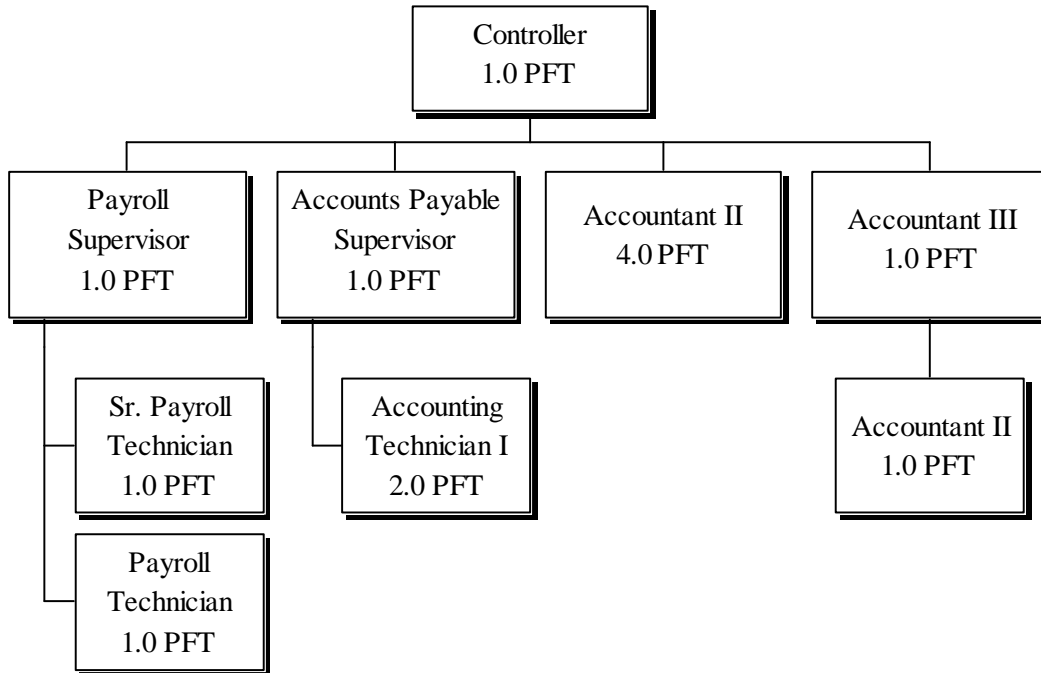


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

FINANCE

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION

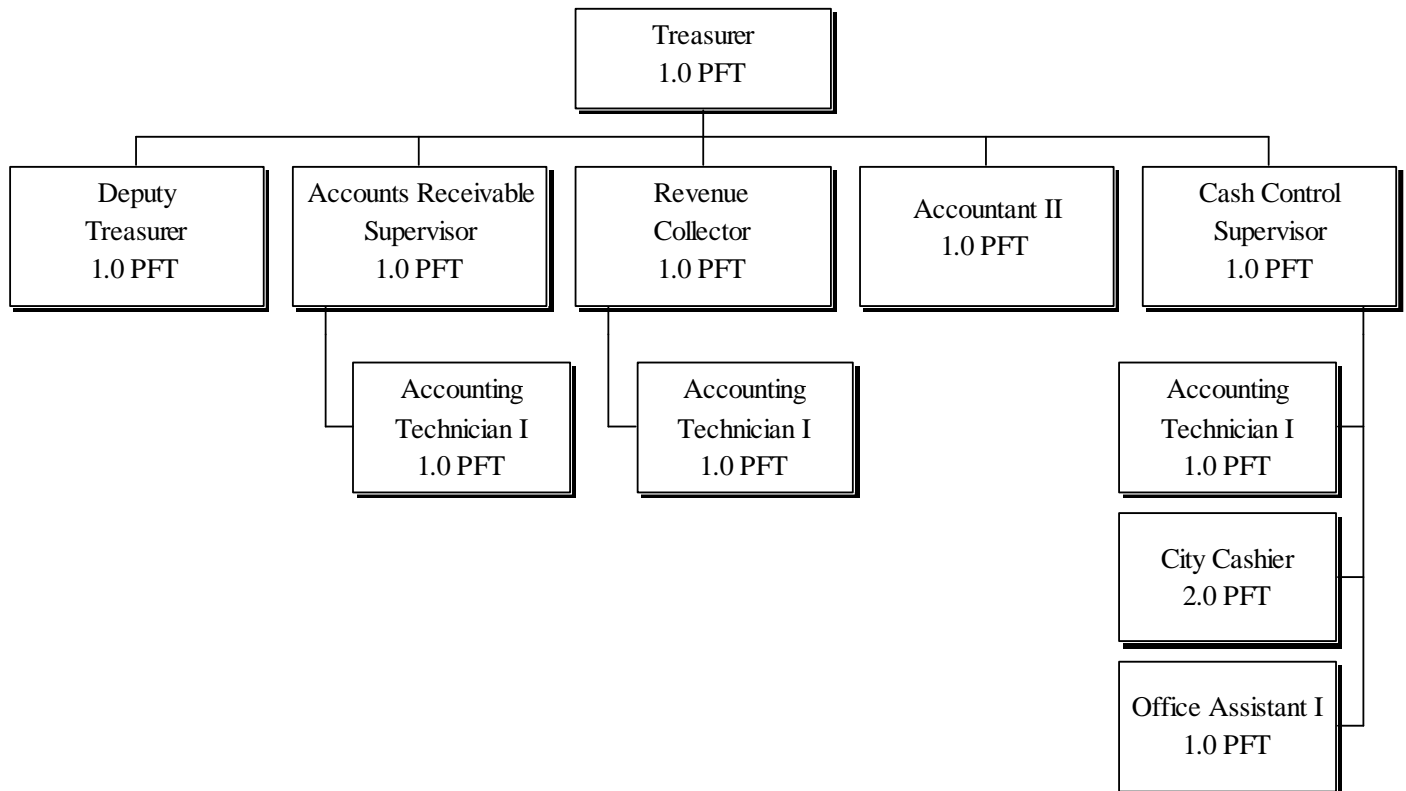


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

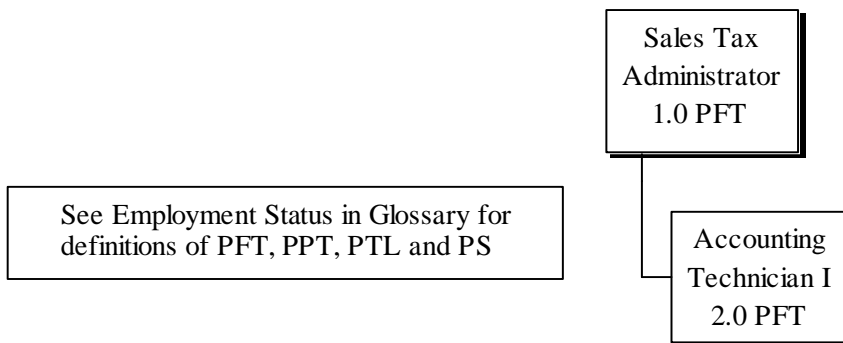
FINANCE

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



FINANCE

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Finance Director | 1.00 | \$ 127,600 | 1.00 | \$ 127,600 | 1.00 | \$ 127,600 |
| Budget Analyst | 1.00 | 84,400 | 1.00 | 86,100 | 1.00 | 86,100 |
| Administrative Assistant II | 1.00 | 51,100 | 1.00 | 51,100 | 1.00 | 41,400 |
| PRISM Support | 1.00 | 60,900 | 1.00 | 60,900 | - | - |
| Overtime | - | 39,600 | - | - | - | 20,000 |
| Benefits | - | 170,300 | - | 168,500 | - | 133,300 |
| Vacancy Factor | - | (5,400) | - | (4,100) | - | (3,900) |
| Total before amendment | 4.00 | 528,500 | 4.00 | 490,100 | 3.00 | 404,500 |
| Amendment | | | | | | |
| PRISM Support (1) | - | - | (1.00) | (60,900) | - | - |
| Benefits | - | - | - | (31,800) | - | - |
| Total after amendment | 4.00 | 528,500 | 3.00 | 397,400 | 3.00 | 404,500 |
| Assessors: | | | | | | |
| Assessor | 1.00 | 89,100 | 1.00 | 92,000 | 1.00 | 98,200 |
| Appraiser I, II, III | 4.00 | 230,600 | 4.00 | 235,100 | 4.00 | 206,700 |
| Business Personal | | | | | | |
| Property Appraiser I | 1.00 | 49,400 | 1.00 | 51,100 | 1.00 | 46,600 |
| Administrative Assistant II | 1.00 | 47,900 | 1.00 | 48,800 | 1.00 | 48,800 |
| Office Assistant II | 1.00 | 30,700 | 1.00 | 30,700 | 1.00 | 30,700 |
| Overtime | - | 2,500 | - | 2,500 | - | 2,500 |
| Benefits | - | 269,400 | - | 287,000 | - | 275,300 |
| Vacancy Factor | - | (6,600) | - | (7,400) | - | (7,100) |
| Total | 8.00 | 713,000 | 8.00 | 739,800 | 8.00 | 701,700 |
| Specified vacancy | | | | | | |
| Office Assistant II | | (30,700) | - | - | - | - |
| Benefits | - | (25,100) | - | - | - | - |
| Total after amendment and specified vacancy | 8.00 | \$ 657,200 | 8.00 | \$ 739,800 | 8.00 | \$ 701,700 |

FINANCE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|----------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Controllers: | | | | | | |
| Controller | 1.00 | \$ 111,900 | 1.00 | \$ 111,800 | 1.00 | \$ 111,900 |
| Accountant II | 5.00 | 351,000 | 5.00 | 356,000 | 5.00 | 356,200 |
| Accountant III | 1.00 | 78,700 | 1.00 | 79,100 | 1.00 | 79,100 |
| Payroll Supervisor | 1.00 | 75,000 | 1.00 | 75,700 | 1.00 | 80,700 |
| Accounting Technician II | 1.00 | 57,400 | 1.00 | 58,300 | 1.00 | 58,300 |
| Senior Payroll Technician | 1.00 | 48,000 | 1.00 | 49,600 | 1.00 | 49,600 |
| Accounting Technician I | 2.00 | 102,300 | 2.00 | 102,200 | 2.00 | 102,200 |
| Payroll Technician | 1.00 | 42,700 | 1.00 | 44,200 | 1.00 | 44,200 |
| Overtime | - | 8,000 | - | 8,000 | - | 8,000 |
| Benefits | - | 482,800 | - | 505,600 | - | 505,900 |
| Vacancy Factor | - | (13,500) | - | (13,800) | - | (13,900) |
| Total | 13.00 | 1,344,300 | 13.00 | 1,376,700 | 13.00 | 1,382,200 |
| Treasury: | | | | | | |
| Treasurer | 1.00 | 109,600 | 1.00 | 110,400 | 1.00 | 110,400 |
| Investment Officer | 1.00 | 87,200 | 1.00 | 88,100 | 1.00 | 88,100 |
| Accountant II | 1.00 | 70,700 | 1.00 | 70,900 | 1.00 | 70,900 |
| Revenue Collector | 1.00 | 62,500 | 1.00 | 64,600 | 1.00 | 66,600 |
| Accounting Technician I, II, III | 5.00 | 251,100 | 5.00 | 257,200 | 5.00 | 255,100 |
| Cashier | 2.00 | 75,500 | 2.00 | 78,000 | 2.00 | 84,100 |
| Office Assistant I | 1.00 | 34,600 | 1.00 | 34,600 | 1.00 | 34,600 |
| Overtime | - | 6,100 | - | 5,700 | - | 3,000 |
| Benefits | - | 409,900 | - | 432,300 | - | 432,600 |
| Vacancy Factor | - | (10,400) | - | (11,400) | - | (12,600) |
| Total before amendment | 12.00 | 1,096,800 | 12.00 | 1,130,400 | 12.00 | 1,132,800 |
| Amendment | | | | | | |
| Accounting Technician I (2) | - | - | 1.00 | 39,800 | 0.50 | 20,700 |
| PRISM Support (1) | - | - | - | - | 1.75 | 97,700 |
| Benefits | - | - | - | 29,500 | - | 37,200 |
| Total after amendment | 12.00 | 1,096,800 | 13.00 | 1,199,700 | 14.25 | 1,288,400 |
| Sales Tax: | | | | | | |
| Sales Tax Administrator | 1.00 | 89,400 | 1.00 | 90,100 | 1.00 | 90,100 |
| Auditor | 1.00 | 59,300 | 1.00 | 61,300 | 1.00 | 54,600 |
| Accounting Technician I | 2.00 | 86,500 | 2.00 | 89,400 | 2.00 | 89,400 |
| Overtime | - | 500 | - | 500 | - | 500 |
| Benefits | - | 138,600 | - | 146,500 | - | 143,600 |
| Vacancy Factor | - | (3,700) | - | (3,900) | - | (3,800) |
| Total | 4.00 | 370,600 | 4.00 | 383,900 | 4.00 | 374,400 |

FINANCE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|----------------------------|-----------------|---------------------------------------|------------------|---------------------------------------|-----------------|---------------------------------------|
| | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> | No. | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | <u>Pos.</u> | | <u>Pos.</u> | | <u>Pos.</u> | |
| Purchasing: | | | | | | |
| Purchasing Officer | 1.00 | \$ 89,400 | 1.00 | \$ 90,300 | 1.00 | \$ 96,100 |
| Senior Buyer | 1.00 | 64,800 | 1.00 | 66,800 | 1.00 | 67,000 |
| Buyer | 1.00 | 69,400 | 1.00 | 69,800 | 1.00 | 69,800 |
| Bid Specialist | 1.00 | 48,000 | 1.00 | 49,600 | 1.00 | 49,600 |
| Accounting Technician I | 1.00 | 47,200 | 1.00 | 47,900 | 1.00 | 47,900 |
| Administrative Assistant I | 1.00 | 44,000 | 1.00 | 44,000 | 1.00 | 44,000 |
| Overtime | - | 1,000 | - | 1,000 | - | 2,000 |
| Benefits | - | 211,200 | - | 221,900 | - | 223,500 |
| Vacancy Factor | - | (5,700) | - | (5,900) | - | (5,900) |
| Total | 6.00 | 569,300 | 6.00 | 585,400 | 6.00 | 594,000 |
| Totals | 47.00 | \$ 4,566,700 | 47.00 | \$ 4,682,900 | 48.25 | \$ 4,745,200 |

(1) In FY12 Revised, the budget for PRISM support is shown in the specific Division needing additional staff.

(2) Treasury is taking over the billing function for the Juneau Police Department during FY12 requiring an increase of 0.50 FTE Accounting Technician. There is a corresponding decrease at the JPD.

CAPITAL CITY FIRE/RESCUE

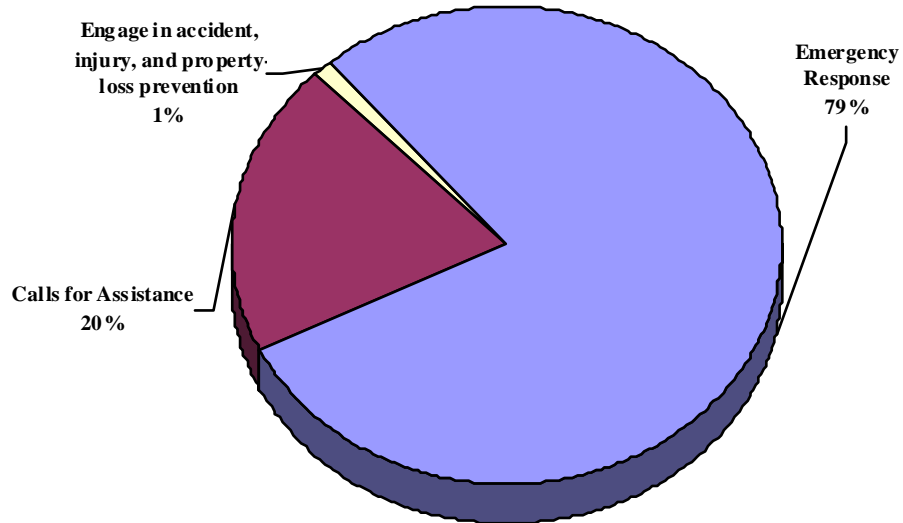
MISSION STATEMENT

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

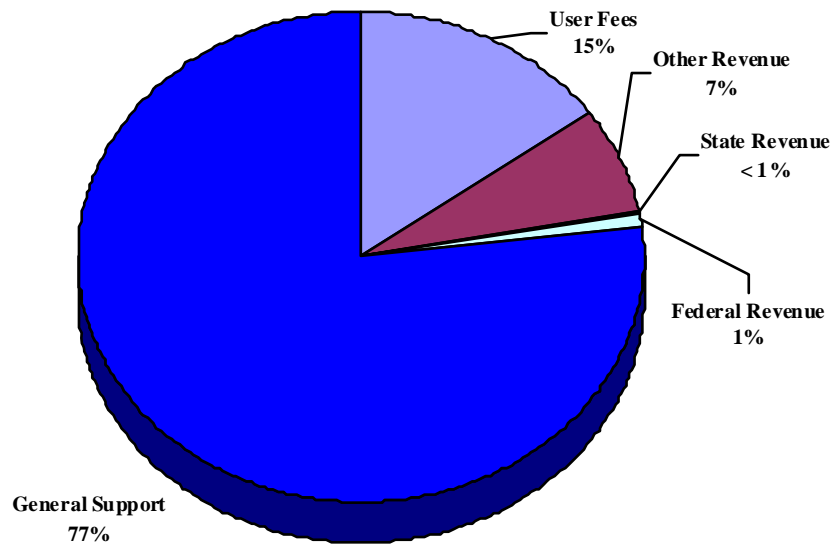
FY12 BUDGET

\$7,446,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

| | FY11 | | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 5,185,700 | 5,374,000 | 5,485,100 | 5,479,400 | 5,591,100 |
| Commodities and Services | 1,683,700 | 1,915,000 | 1,633,800 | 1,721,800 | 1,854,900 |
| Total Expenditures | 6,869,400 | 7,289,000 | 7,118,900 | 7,201,200 | 7,446,000 |
| FUNDING SOURCES: | | | | | |
| User Fees | 1,051,500 | 818,000 | 1,114,200 | 818,000 | 1,112,200 |
| State Shared Revenue | 166,600 | - | - | - | - |
| State Grants | 18,500 | 10,000 | 9,900 | - | 11,000 |
| Other Revenue | 483,100 | 494,200 | 494,200 | 505,800 | 517,900 |
| Federal Grants | 130,800 | 317,400 | 65,800 | 40,200 | 65,800 |
| Support from: | | | | | |
| General Fund | 2,595,100 | 2,789,100 | 2,503,700 | 2,803,400 | 2,635,400 |
| Marine Passenger Fee | 231,200 | 243,000 | 243,000 | 243,000 | 238,700 |
| Fire Service Area | 2,192,600 | 2,617,300 | 2,688,100 | 2,790,800 | 2,865,000 |
| Total Funding Sources | \$ 6,869,400 | 7,289,000 | 7,118,900 | 7,201,200 | 7,446,000 |
| 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 FY12 Adopted Budget represents an increase of \$244,800 (3.4%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$111,700 (2.0%) largely due to negotiated salaries and benefits.
- Commodities and Services increased \$133,100 (7.7%). Major increases were in the contract for the physician sponsor \$21,200 (75.7%), ambulance drugs \$4,500 (42.9%) and \$74,900 (41.6%) for utilities such as electricity, heating fuel and gasoline.

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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Average response time ¹ | 6.0 min | 5.9 min | 6.56 min | 6.0 min | 5.5 min |
| Calls per year | 3,449 | 3,445 | 3,554 | 3,817 | 3,942 |
| Average time to mobilize and dispatch rescue effort ¹ | 1.8 min | 2.5 min | 1.87 min | 1.5 min | 1.5 min |
| % of time fire contained to room of origin | 65.2% | 50% | 94% | 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 ² | 48% | 63% | 69% | 72% | 75% |
| % of volunteers with Emergency Vehicle Operation certification ² | 39% | 78% | 85% | 90% | 75% |
| Mandatory Training Hours ³ | N/A | N/A | 10,296 | 11,000 | 11,000 |
| Additional Training Hours ³ | | | | | |

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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Cost per response | \$1,877 | \$1,923 | \$1,572 | \$1,503 | \$1,533 |
| % of time unable to dispatch immediately | 0% | 0% | 0% | 0% | 0% |
| Average time from notification to mitigation ¹ | 17 min | 43 min | 47 min | 40 min | 40 min |
| % of time patient condition remains unchanged (survives the ride) or improves | 98.8% | 99.5% | 99.5% | 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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| # of commercial inspections conducted | 365 | 350 | 490 | 525 | 535 |
| # of follow up commercial inspections conducted | N/A | N/A | 51 | 80 | 100 |
| # public education contact (people) | 2,647 | 2,417 | 3,570 | 3,700 | 3,800 |
| # of fires containing a personal injury | 10 | 3 | 0 | 2 | 2 |
| Average turn around time for plan review | 7 days | 7 days | 6 days | 6 days | 6 days |

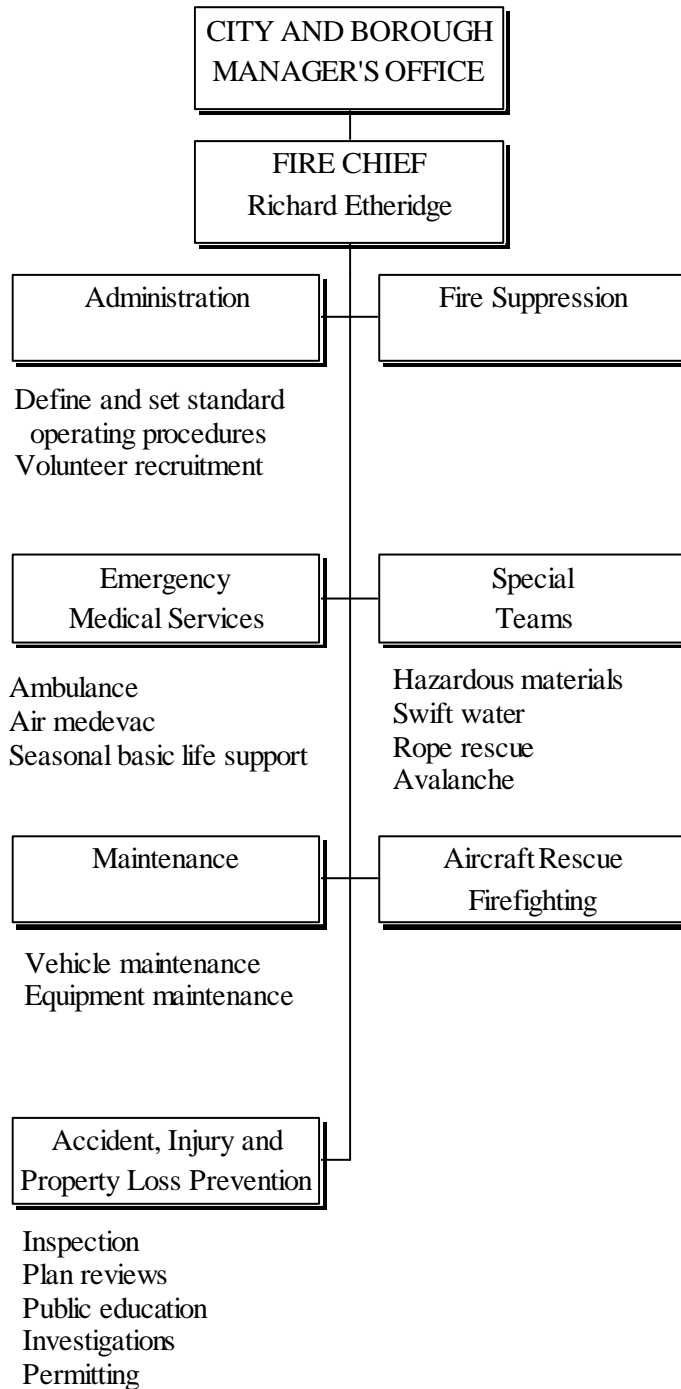
¹Based upon emergent response to structure fires only. Other calls not requiring a priority (lights and siren) response such as routine EMS transports, open burn complaints, lengthen dispatch response, mitigation times, etc. Responding to structure fire responses gives an accurate view of the capabilities of the department to respond to emergencies.

² 9 firefighters are currently enrolled into the Firefighter I program and will graduate May 2011. 10 members are special teams only and do not respond to fires.

³ Mandatory training hours are strictly to maintain minimum certifications. Other regulatory groups such as FAA, NFPA, OSHA, and the Insurances Services Offices require training hours beyond certifications

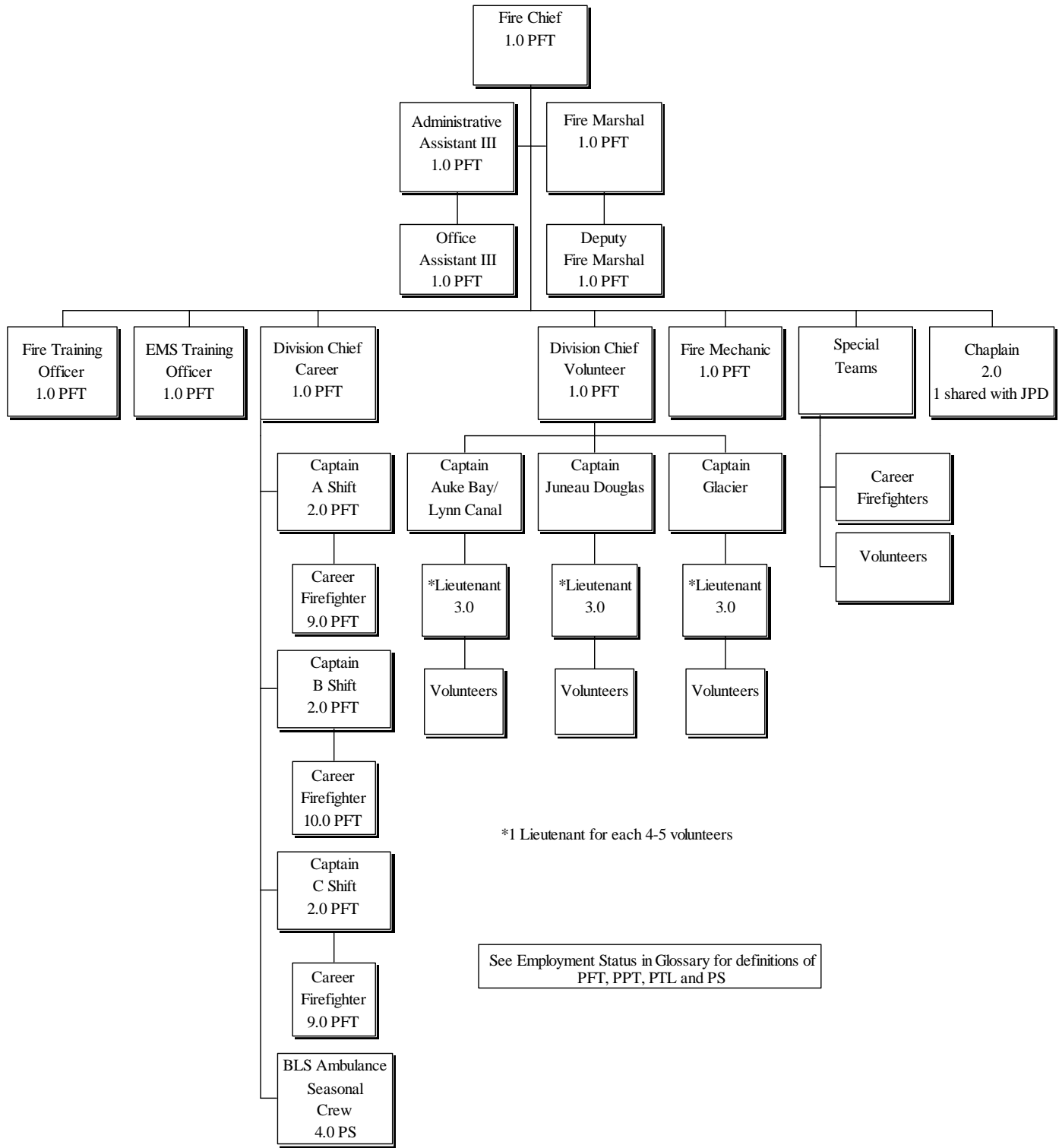
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|---------------------|------------------|---------------------|-----------------|---------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Emergency Services/Rescue Teams: | | | | | | |
| Fire Service Area | 23.35 | \$ 1,613,700 | 23.35 | \$ 1,633,200 | 23.35 | \$ 1,662,200 |
| EMS Training Officer | 1.00 | 67,100 | 1.00 | 67,100 | 1.00 | 69,200 |
| Basic Life Support - EMT I | 1.68 | 54,800 | 1.68 | 54,800 | 1.68 | 56,500 |
| Volunteers | - | 41,300 | - | 41,300 | - | 41,300 |
| Overtime | - | 277,100 | - | 263,100 | - | 258,900 |
| Contract Professional Pay | - | 17,700 | - | 17,700 | - | 17,700 |
| Benefits | - | 1,040,000 | - | 1,079,500 | - | 1,114,500 |
| Vacancy Factor | - | (5,400) | - | (5,500) | - | (5,700) |
| Total | 26.03 | 3,106,300 | 26.03 | 3,151,200 | 26.03 | 3,214,600 |
| Fire Service Area: | | | | | | |
| Areawide Fire Chief | 1.00 | 122,100 | 1.00 | 124,800 | 1.00 | 113,100 |
| Division Chief - Career | 1.00 | 96,100 | 1.00 | 97,500 | 1.00 | 89,300 |
| Division Chief - Volunteer | 1.00 | 96,100 | 1.00 | 97,100 | 1.00 | 97,100 |
| Fire Training Officer | 1.00 | 69,600 | 1.00 | 72,000 | 1.00 | 72,000 |
| EMS Training Officer | 1.00 | 67,100 | 1.00 | 67,100 | 1.00 | 69,200 |
| Fire Marshal | 1.00 | 75,700 | 1.00 | 78,200 | 1.00 | 78,200 |
| Deputy Fire Marshal | 1.00 | 61,000 | 1.00 | 63,000 | 1.00 | 63,000 |
| Fire Captain | 6.00 | 452,000 | 6.00 | 456,000 | 6.00 | 472,000 |
| Firefighter - Paramedic | 12.00 | 800,500 | 12.00 | 814,300 | 12.00 | 838,800 |
| Firefighter | 11.00 | 703,900 | 11.00 | 708,300 | 11.00 | 729,900 |
| Basic Life Support - EMT I | 1.68 | 54,800 | 1.68 | 54,800 | 1.68 | 56,500 |
| Volunteers | - | 108,000 | - | 108,000 | - | 108,000 |
| Senior Fire Mechanic | 1.00 | 67,300 | 1.00 | 67,900 | 1.00 | 69,900 |
| Administrative Assistant III | 1.00 | 54,600 | 1.00 | 55,700 | 1.00 | 55,700 |
| Office Assistant II | 1.00 | 37,700 | 1.00 | 38,100 | - | - |
| Administrative Assistant I | - | - | - | - | 1.00 | 36,300 |
| Administration for | | | | | | |
| Aircraft Rescue Fire Fighting | (0.50) | (38,100) | (0.50) | (38,800) | (0.50) | (37,800) |
| Emergency Services/Fire | | | | | | |
| Instructional Safety Officer | 0.05 | 4,400 | 0.05 | 4,400 | 0.05 | 4,400 |
| Emergency Services/Fire Instructor | 0.05 | 5,000 | 0.05 | 5,000 | 0.05 | 5,500 |
| Emergency Services/Fire | | | | | | |
| Instructional Technician | 0.08 | 5,400 | 0.08 | 5,400 | 0.08 | 5,000 |
| EMS (reimbursement) | (26.03) | (3,106,300) | (26.03) | (3,151,200) | (26.03) | (3,214,600) |
| Overtime | - | 399,300 | - | 390,700 | - | 390,700 |
| Contract Professional Pay | - | 26,100 | - | 26,100 | - | 26,100 |
| Benefits | - | 1,634,800 | - | 1,701,900 | - | 1,754,400 |
| Vacancy Factor | - | (11,100) | - | (11,400) | - | (11,600) |
| Total | 14.33 | \$ 1,786,000 | 14.33 | \$ 1,834,900 | 14.33 | \$ 1,871,100 |

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Aircraft Rescue Fire Fighting: | | | | | | |
| Administration | 0.50 | 38,100 | 0.50 | 38,800 | 0.50 | 37,800 |
| Firefighter | 4.00 | 269,900 | 4.00 | 272,900 | 4.00 | 281,500 |
| Overtime | - | 6,700 | - | 6,700 | - | 6,700 |
| Benefits | - | 167,000 | - | 174,900 | - | 179,400 |
| Total | 4.50 | 481,700 | 4.50 | 493,300 | 4.50 | 505,400 |
| Totals | 44.86 | \$ 5,374,000 | 44.86 | \$ 5,479,400 | 44.86 | \$ 5,591,100 |

NOTES

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LANDS AND RESOURCE MANAGEMENT

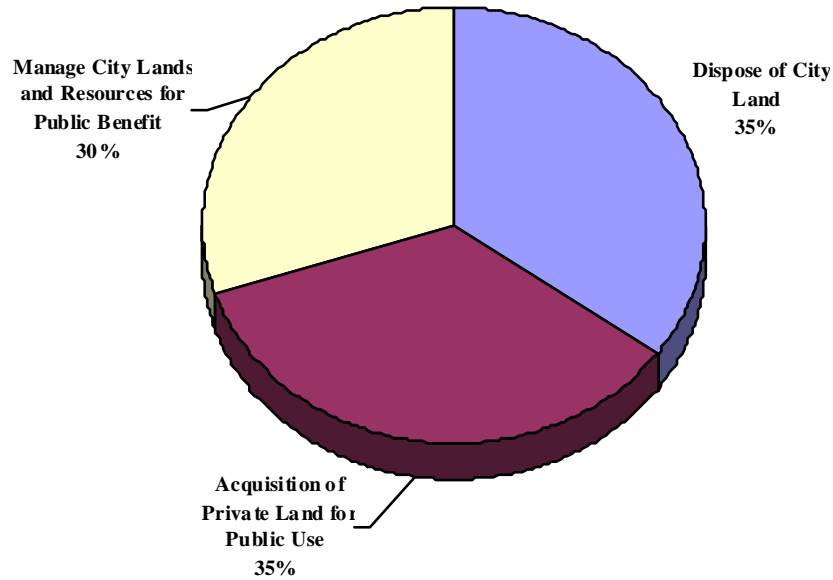
MISSION STATEMENT

To develop and manage City land consistent with public policy.

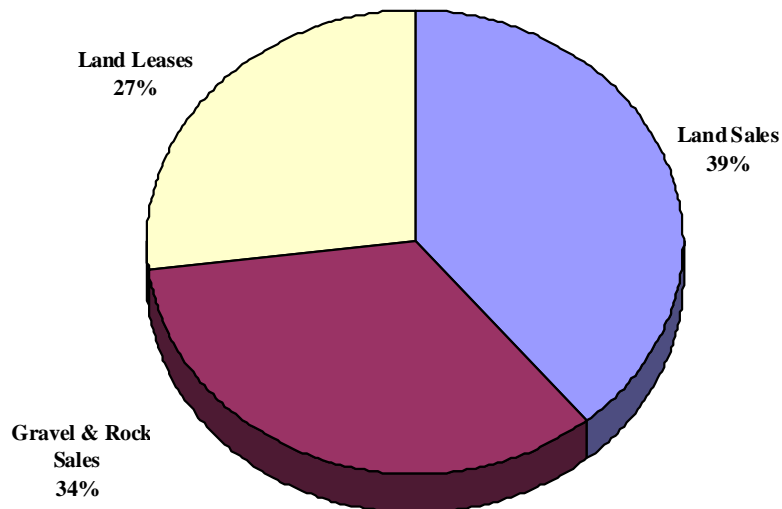
FY12 BUDGET

\$977,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 388,500 | 422,100 | 415,300 | 455,400 | 445,200 |
| Commodities and Services | 359,500 | 531,900 | 478,400 | 517,200 | 507,500 |
| Capital Outlay | - | 97,500 | 70,600 | - | 25,000 |
| Support to Capital Projects | 475,000 | - | - | 500,000 | - |
| Total Expenditures | 1,223,000 | 1,051,500 | 964,300 | 1,472,600 | 977,700 |
| FUNDING SOURCES: | | | | | |
| User Fees | 3,300 | - | 2,500 | - | 2,500 |
| State Shared Revenues | 12,000 | - | - | - | - |
| Land Sales | 467,100 | 300,600 | 495,500 | 303,300 | 299,300 |
| Gravel & Rock Sales | 451,500 | 399,000 | 369,000 | 263,500 | 263,500 |
| Land Leases | 159,900 | 147,000 | 196,000 | 147,000 | 208,000 |
| Loan Program (To) From* | (188,800) | (186,600) | (186,600) | (183,300) | (183,400) |
| Fund Balance (To) From | 318,000 | 391,500 | 87,900 | 942,100 | 387,800 |
| Total Funding Sources | \$ 1,223,000 | 1,051,500 | 964,300 | 1,472,600 | 977,700 |
| STAFFING | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| FUND BALANCE RESERVE* | \$ 466,900 | 653,500 | 653,500 | 836,800 | 836,900 |
| AVAILABLE FUND BALANCE | \$ 2,469,600 | 2,078,100 | 2,381,700 | 1,439,600 | 1,993,900 |

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

BUDGET HIGHLIGHT

The FY12 Adopted Budget decreased \$494,900 (33.6%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Support to Capital Projects of \$500,000 was totally removed. This funding would have been used to prepare CBJ lands for sale and is deemed unnecessary at this time.

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>Actuals</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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Acknowledge inquiries from phone, office and email within 2 business days | 90% | 95% | 100% | 95% | 98% |
| Respond to written correspondence within 10 business days | 95% | 95% | 98% | 98% | 100% |

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.

Disposal of City Land

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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Number of land transactions | N/A | N/A | N/A | 4 | 0 |
| Revenue of CBJ land sold/lease | N/A | N/A | N/A | \$260,000 | \$62,000 |

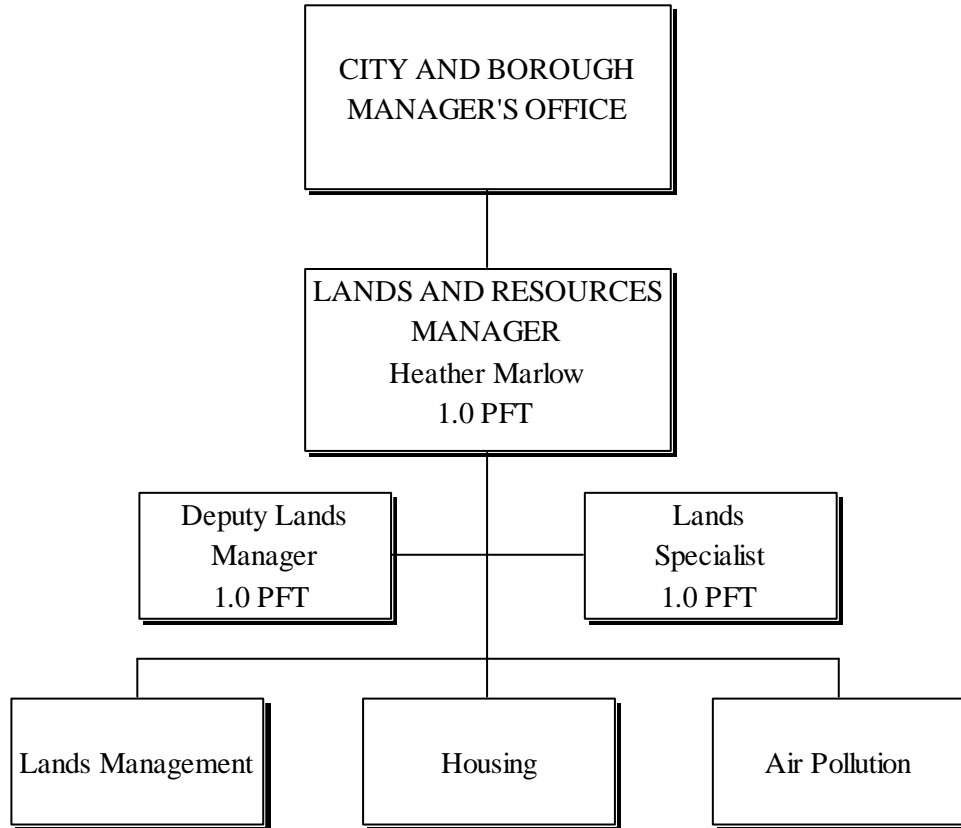
Acquisition of City Land

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>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Number of private land acquisitions | N/A | N/A | N/A | 3 | 1 |
| Acres of land donated/conveyed to CBJ | N/A | N/A | N/A | 0.25 | 30 |

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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-----------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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 | 1.00 | \$ 94,100 | 1.00 | \$ 96,200 | 1.00 | \$ 96,200 |
| Deputy Land Manager | 1.00 | 86,200 | 1.00 | 86,200 | 1.00 | 86,200 |
| Land Specialist | 1.00 | 49,900 | 1.00 | 51,600 | 1.00 | 51,600 |
| Work Force | - | 70,700 | - | 94,400 | - | 84,500 |
| Benefits | - | 121,200 | - | 127,000 | - | 126,700 |
| Totals | 3.00 | \$ 422,100 | 3.00 | \$ 455,400 | 3.00 | \$ 445,200 |

NOTES

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LAW

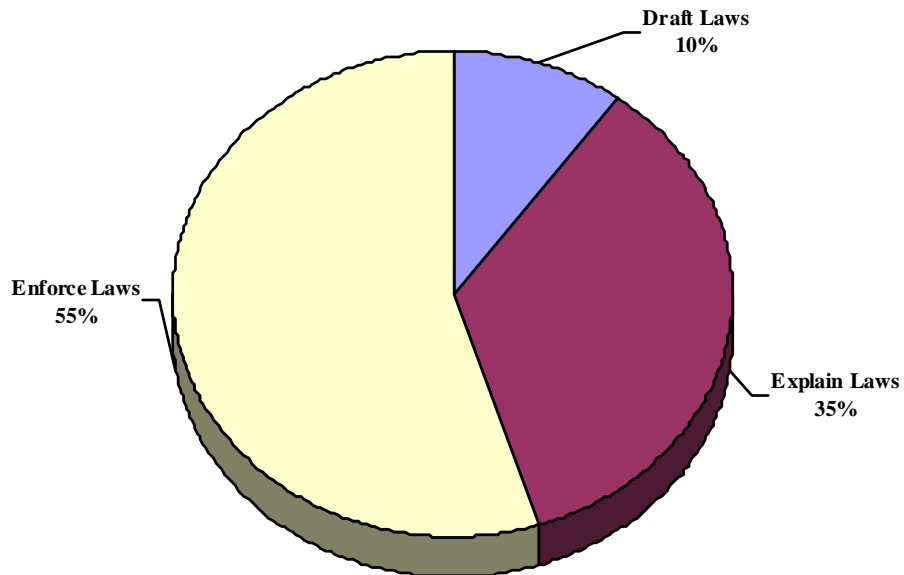
MISSION STATEMENT

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

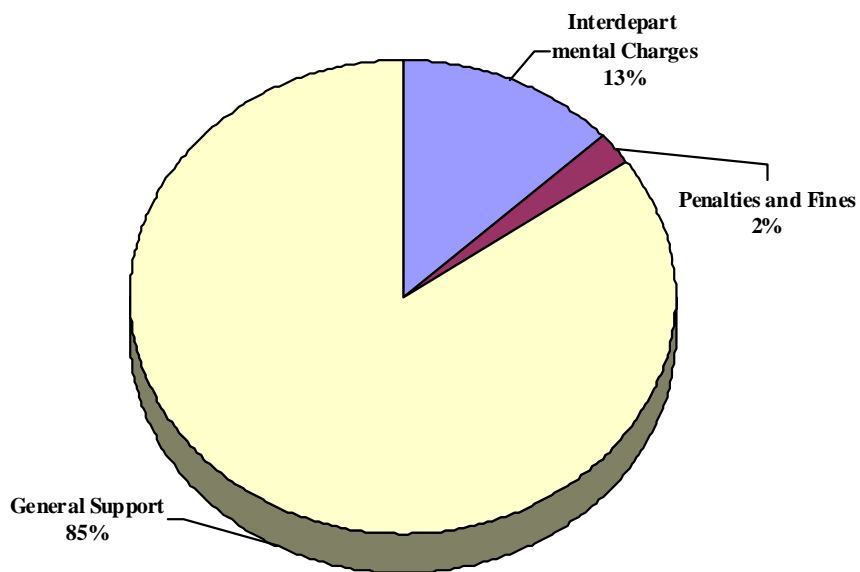
FY12 BUDGET

\$1,899,300

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,157,700 | 1,184,700 | 1,194,700 | 1,211,200 | 1,200,300 |
| Commodities and Services | 503,900 | 772,800 | 607,700 | 773,300 | 699,000 |
| Total Expenditures | 1,661,600 | 1,957,500 | 1,802,400 | 1,984,500 | 1,899,300 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 218,000 | 248,000 | 248,000 | 248,000 | 248,000 |
| Penalties and Fines | - | 50,000 | 41,700 | 50,000 | 41,700 |
| State Shared Revenue | 42,300 | - | - | - | - |
| Support from General Fund | 1,401,300 | 1,659,500 | 1,512,700 | 1,686,500 | 1,609,600 |
| Total Funding Sources | \$ 1,661,600 | 1,957,500 | 1,802,400 | 1,984,500 | 1,899,300 |
| STAFFING: | 9.40 | 9.40 | 9.40 | 9.40 | 9.40 |
| FUND BALANCE: | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Law Department's FY12 Adopted Budget represents a decrease of \$85,200 (4.3 %) from the FY12 Approved Budget.

The significant budgetary changes are:

- Printing and advertising increased \$10,000 (37.2%), due to a large number of code revisions for building, subdivisions and noise violations that require printing and internet updating.
- Prisoner Care decreased \$100,000 (16.7%) as contract costs have not increased as anticipated.

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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Average number of days between request and final draft (routine matters) | 10 days | 10 days | 10 days | 10 days | 10 days |

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 Actuals</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% |

Enforce Laws

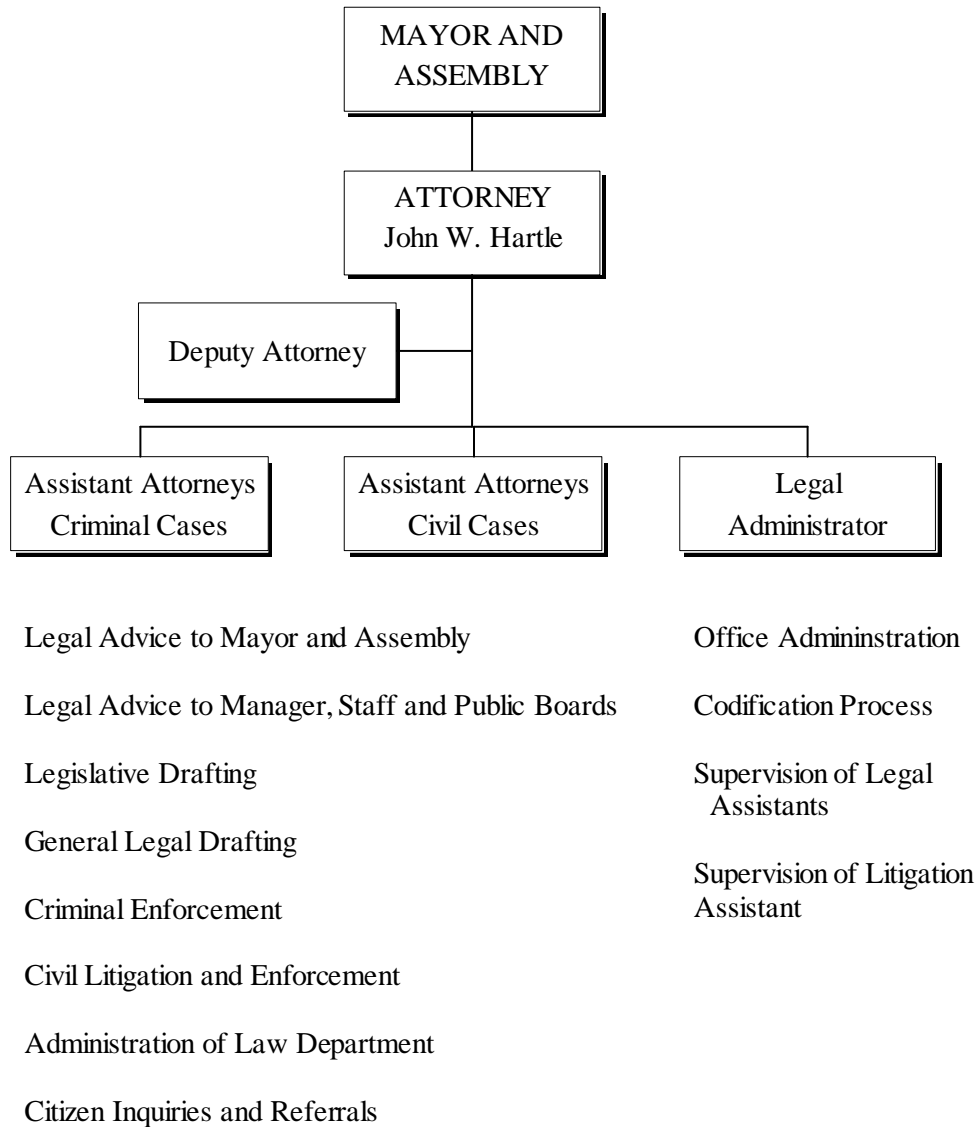
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

Services Provided to: CBJ departments, Public

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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% |

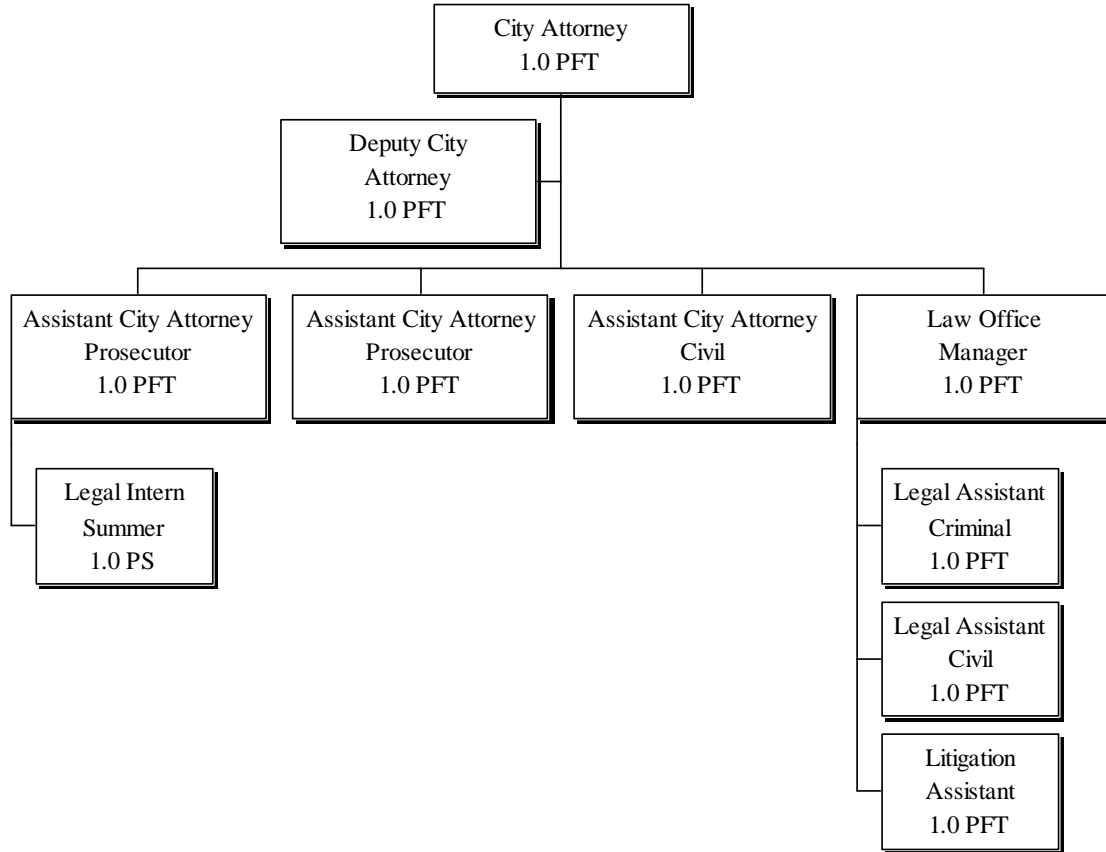
LAW

FUNCTIONAL ORGANIZATION CHART



LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

| | FY11 | | FY12 | | FY12 | |
|---------------------------|----------------|-------------------------------------|-----------------|-------------------------------------|----------------|-------------------------------------|
| | Amended | | Approved | | Adopted | |
| | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget | No. | Salary & Benefits Budget |
| | Pos. | | Pos. | | Pos. | |
| CLASS TITLE: | | | | | | |
| City and Borough Attorney | 1.00 | \$ 131,400 | 1.00 | \$ 131,400 | 1.00 | \$ 131,400 |
| Deputy City Attorney | 1.00 | 119,600 | 1.00 | 119,600 | 1.00 | 114,500 |
| Assistant Attorneys | 3.00 | 308,800 | 3.00 | 315,500 | 3.00 | 310,700 |
| Office Manager | 1.00 | 68,000 | 1.00 | 69,300 | 1.00 | 69,300 |
| Litigation Assistant II | 1.00 | 62,300 | 1.00 | 63,300 | 1.00 | 63,300 |
| Legal Secretary I | 2.00 | 92,800 | 2.00 | 93,800 | 2.00 | 96,100 |
| Intern | 0.40 | 17,000 | 0.40 | 17,000 | 0.40 | 17,000 |
| Overtime | - | 1,700 | - | 1,700 | - | 1,700 |
| Benefits | - | 395,000 | - | 411,800 | - | 408,500 |
| Vacancy Factor | - | (11,900) | - | (12,200) | - | (12,200) |
| Totals | 9.40 | \$ 1,184,700 | 9.40 | \$ 1,211,200 | 9.40 | \$ 1,200,300 |

LIBRARIES

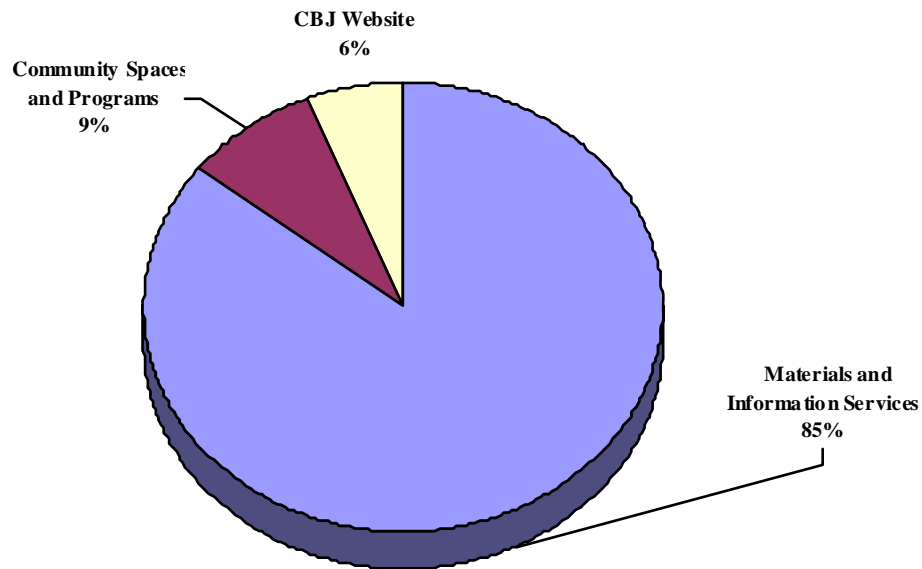
MISSION STATEMENT

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.

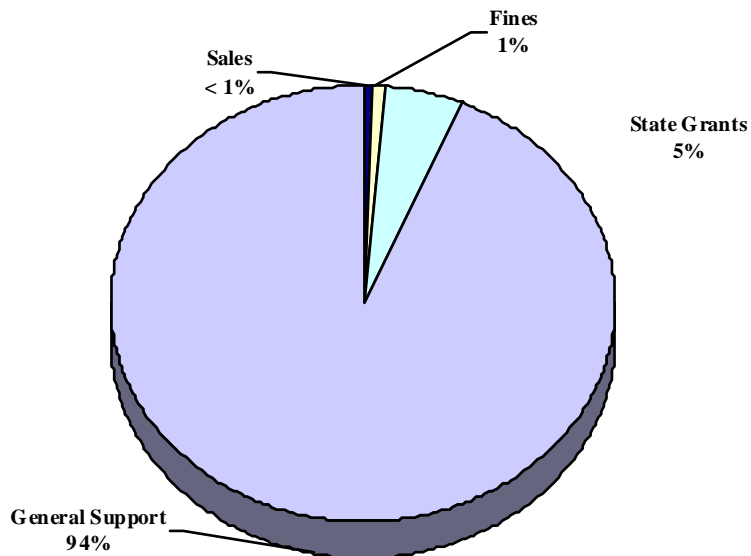
FY12 BUDGET

\$2,408,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,651,900 | 1,720,200 | 1,696,900 | 1,763,000 | 1,753,900 |
| Commodities and Services | 597,800 | 666,000 | 632,500 | 677,600 | 654,800 |
| Total Expenditures | 2,249,700 | 2,386,200 | 2,329,400 | 2,440,600 | 2,408,700 |
| FUNDING SOURCES: | | | | | |
| Sales | 11,700 | 10,200 | 12,300 | 10,200 | 11,400 |
| Fines | 26,800 | 28,000 | 25,300 | 28,000 | 24,000 |
| State Shared Revenue | 55,500 | - | - | - | - |
| State Grants | 117,800 | 112,900 | 116,700 | 115,500 | 115,400 |
| Miscellaneous Revenue | 700 | - | 30,000 | - | - |
| Support from General Fund | 2,037,200 | 2,235,100 | 2,145,100 | 2,286,900 | 2,257,900 |
| Total Funding Sources | \$ 2,249,700 | 2,386,200 | 2,329,400 | 2,440,600 | 2,408,700 |
| STAFFING | 21.72 | 21.72 | 21.72 | 21.72 | 22.22 |
| FUND BALANCE | N/A | N/A | N/A | N/A | N/A |

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

BUDGET HIGHLIGHT

The Libraries FY12 Adopted Budget represents a decrease of \$31,900 (1.3%) from the FY12 Approved Budget.

The significant budgetary changes are:

- Personnel services decreased \$9,100 (0.5%) due to a reorganization in the department in addition to recent turnover in long-term professional positions.
- Commodities and services decreased \$22,800 (3.4%) because of realignment of consortium expenditures among the members of the Capital City Libraries. JPL was formerly responsible for directly paying the annual system software bill. This has now been shifted to the Alaska State Library. JPL will take on the 1/2-time systems administration position that was formerly part of the Alaska State Library staff when that position is vacated due to retirement.

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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Registered library users as a percent of population. | 93% | 87% | 85% | 85% | 85% |
| Active borrowers as a percent of population. (Borrowed something in past year). | 33% | 37% | 32% | 32% | 32% |
| 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 | 24 | 24 | 24 |
| Information assistance to library users per capita of Juneau population. (reference assistance, interlibrary loans processed, holds filled, “virtual” reference transactions) | 1.74 | 1.31 | 1.29 | 1.30 | 1.30 |
| Online use of library-provided information resources, both in the library and remotely, as a percentage of print circulation. | 213% | 213% | 301% | 300% | 300% |

Community Programs and Spaces

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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% | 37% | 37% | 37% |
| Participation of children and youth of all ages in library programs as a percentage of all program attendees. | 78% | 84% | 95% | 80% | 80% |
| Use of library materials for children as a percentage of total circulation. | 34% | 34% | 38% | 35% | 35% |

LIBRARIES

CORE SERVICES - CONTINUED

The library supports an informed community by offering public spaces where people can interact and exchange ideas and by offering 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.

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percent Juneau population attending meetings or attending author events, book discussions, film groups and cultural programs in library spaces | 80% | 86% | 70% | 70% | 70% |
| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
| 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 |

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

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Change in GigaBytes transferred* | 21% [364.82GB] | 245% [1257.76GB] | 30% [1758GB] | 25% [2180GB] | 1% [2200GB] |
| Change in successful server requests (“hits”)* | 5% [35,940,000] | -1.7% [35,295,010] | 15% [40,671,904] | 8% [43,863,000] | 0% [44,000,000] |
| Change in distinct files served** <i>Change in page views measured beginning FY09 due to change in weblog analysis software</i> | 30% [306,500] | 230% [7,417,808] | % | 30% | 30% |
| Change in documents downloaded from the site in PDF format*** | 25% [3,506,000] | 38% [4,840,741] | 32% [6,371,174] | 8% [6,900,000] | 0% [6,900,000] |
| Access to PDF’s as portion of total web activity (“hits”). | 18% | 14% | 16% | 16% | 16% |

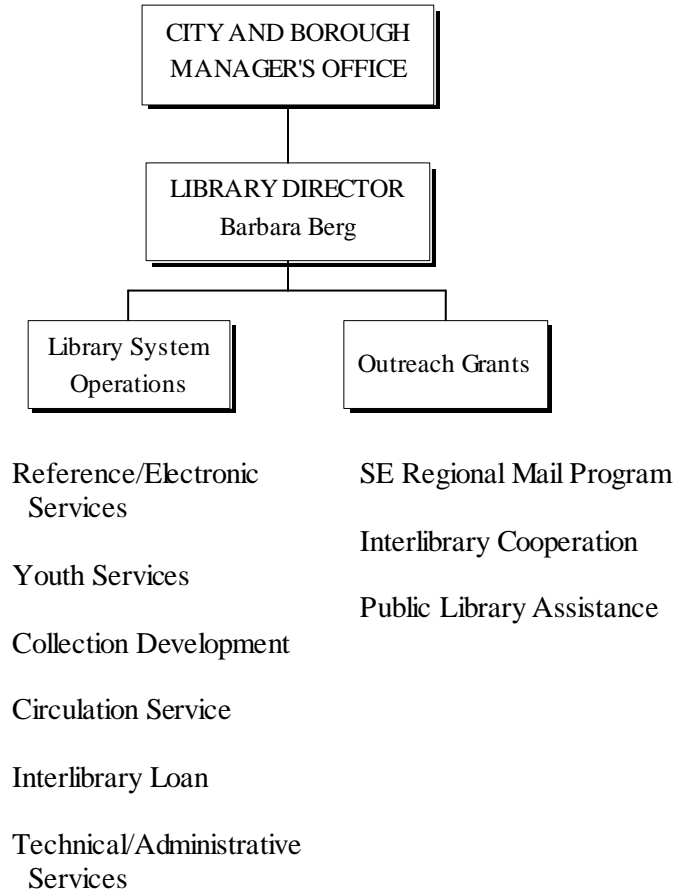
*Hits and GigaBytes transferred are measures of the volume of traffic through the website. Hits by themselves are an unreliable measure, because opening one page may generate many “hits” due to multiple related files that are also opened.

** 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.

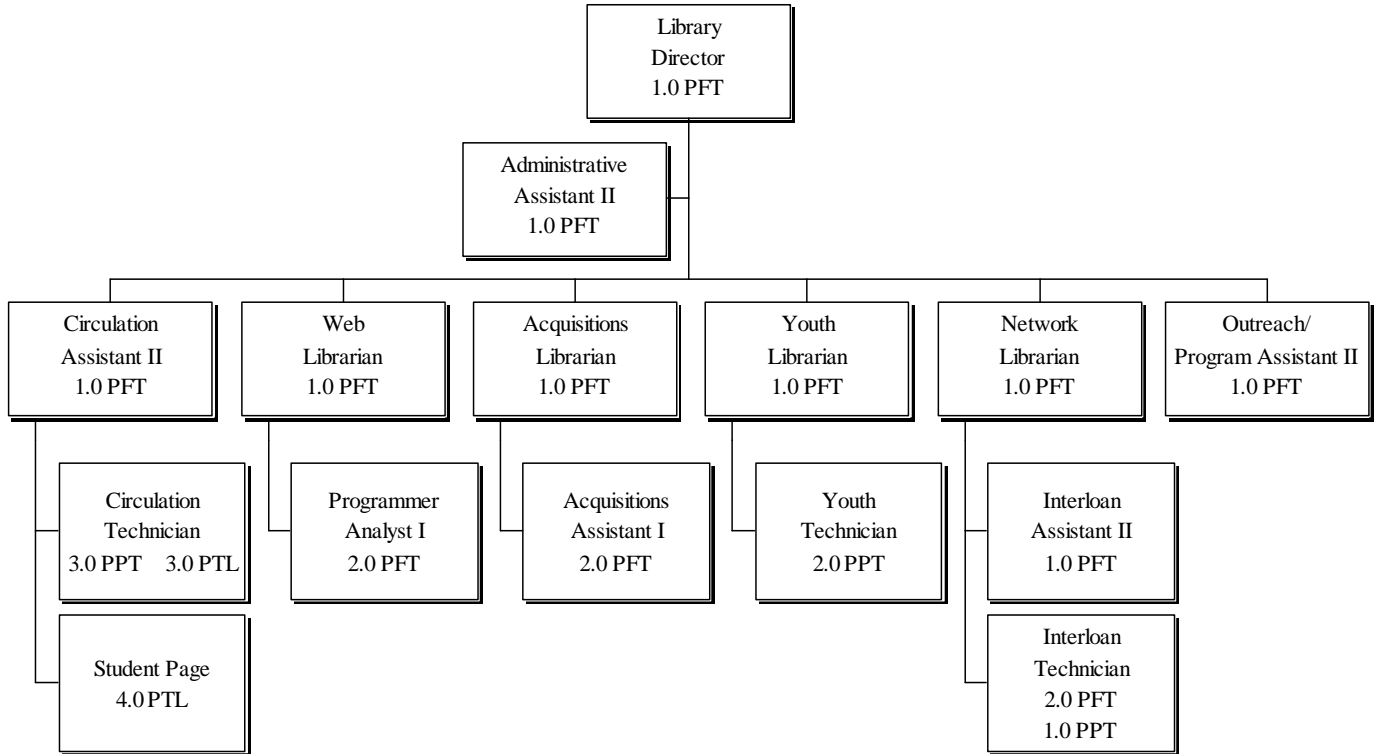
LIBRARIES

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Grants: | | | | | | |
| Assistant Library Technician | 1.33 | \$ 52,100 | 1.33 | \$ 52,500 | 1.33 | \$ 51,200 |
| Benefits | - | 37,100 | - | 39,200 | - | 38,600 |
| Total grants | 1.33 | 89,200 | 1.33 | 91,700 | 1.33 | 89,800 |
| Operations: | | | | | | |
| Library Director | 1.00 | 104,800 | 1.00 | 105,300 | 1.00 | 113,800 |
| Librarian | 4.00 | 260,800 | 4.00 | 261,600 | 4.00 | 224,800 |
| Library Assistant II | 3.00 | 159,100 | 3.00 | 162,500 | 3.00 | 157,900 |
| Library Assistant I | 2.00 | 96,200 | 2.00 | 97,700 | 2.00 | 97,700 |
| Programmer I | 2.00 | 135,800 | 2.00 | 137,500 | 2.00 | 137,500 |
| Administrative Assistant II | 1.00 | 47,200 | 1.00 | 47,900 | 1.00 | 47,900 |
| Assistant Library Technician | 6.35 | 234,400 | 6.35 | 238,000 | 6.35 | 231,800 |
| Library Page | 1.04 | 22,600 | 1.04 | 20,600 | 1.04 | 20,400 |
| Overtime | - | - | - | - | - | 1,600 |
| Shift Differential | - | 2,900 | - | 2,900 | - | 3,200 |
| Benefits | - | 613,800 | - | 645,000 | - | 630,200 |
| Vacancy Factor | - | (17,300) | - | (17,700) | - | (17,500) |
| Total operations | 20.39 | 1,660,300 | 20.39 | 1,701,300 | 20.39 | 1,649,300 |
| Specified vacancy (1) | | | | | | |
| Assistant Library Technician | - | (16,400) | - | (16,400) | - | (16,400) |
| Benefits | - | (12,900) | - | (13,600) | - | (13,600) |
| Total specified vacancy | - | (29,300) | - | (30,000) | - | (30,000) |
| Amendment (2) | | | | | | |
| Programmer I | - | - | - | - | 0.50 | 27,600 |
| Benefits | - | - | - | - | - | 17,200 |
| Total amendment | - | - | - | - | 0.50 | 44,800 |
| Totals | 21.72 | \$ 1,720,200 | 21.72 | \$ 1,763,000 | 22.22 | \$ 1,753,900 |

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

(2) Addition of 0.50 FTE Programmer I position due to realignment of a position in the Capital City Libraries Consortium in which Juneau Public Libraries participates. There is no cost impact to the Libraries budget as there is a corresponding \$45,000 decrease in contractual costs.

NOTES

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PARKS AND RECREATION

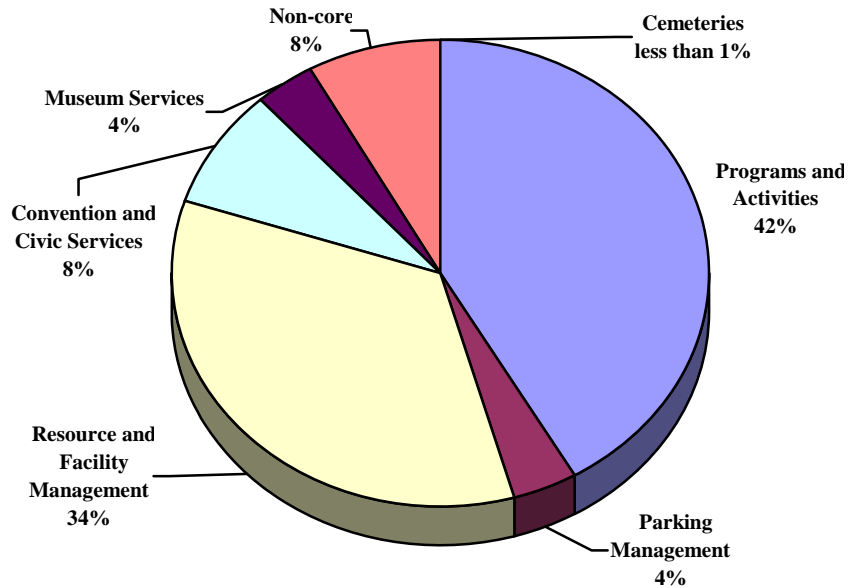
MISSION STATEMENT

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

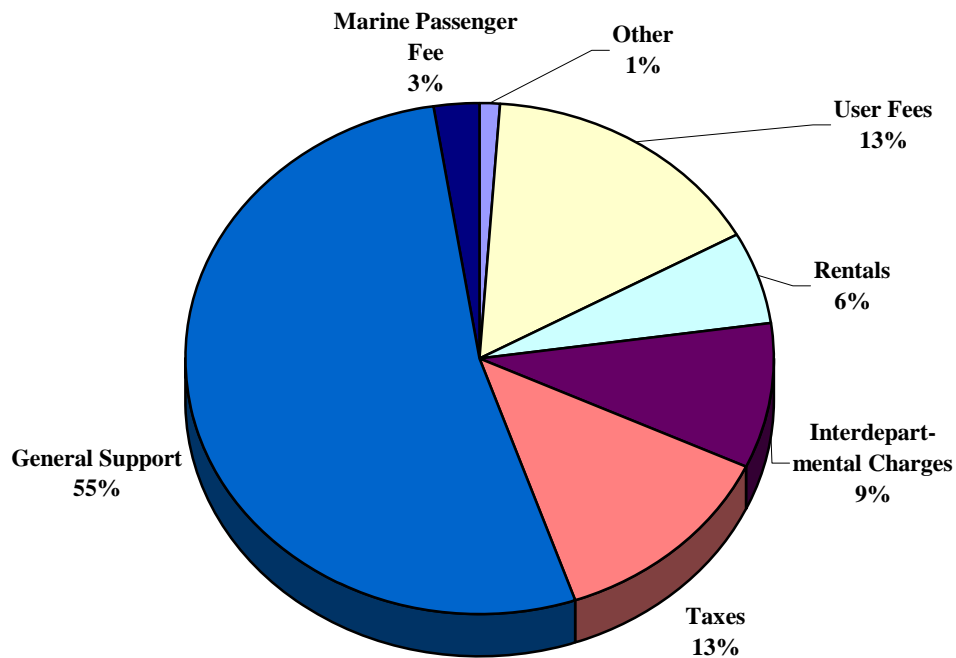
FY12 BUDGET

\$12,731,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

| | | FY11 | | FY12 | |
|--|-----------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 5,401,300 | 6,350,500 | 5,864,200 | 6,884,100 | 6,912,000 |
| Commodities and Services | 2,836,000 | 3,791,800 | 3,586,200 | 3,916,800 | 4,004,500 |
| Capital Outlay | 19,800 | 19,800 | 28,600 | 19,800 | 28,800 |
| Return Marine Passenger Fee Proceeds (1) | 10,200 | 7,700 | 7,700 | - | - |
| Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council: | | | | | |
| Hotel Tax Funding | 784,200 | 680,200 | 680,200 | 698,800 | 773,800 |
| Marine Passenger Fee Funding | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Youth Activities Grant Program | 557,300 | 550,000 | 550,000 | 550,000 | 550,000 |
| Interdepartmental Charges | 68,100 | 72,400 | 72,400 | 72,400 | 72,400 |
| Support to General Fund | - | - | - | - | 138,000 |
| Total Expenditures | 9,915,400 | 11,697,700 | 11,014,600 | 12,367,200 | 12,731,500 |
| FUNDING SOURCES: | | | | | |
| User Fees | 948,700 | 1,494,400 | 976,400 | 1,933,700 | 1,949,800 |
| Rentals | 581,900 | 674,200 | 598,000 | 699,500 | 668,300 |
| Sales | 67,500 | 77,000 | 58,500 | 77,000 | 78,000 |
| State Shared Revenue | 166,300 | - | - | - | - |
| State Grants | 7,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| Ordinance Violations | 20,900 | 23,400 | 20,200 | 23,400 | 23,400 |
| Other Revenues | 214,000 | 95,000 | 94,700 | 100,800 | 101,700 |
| Interdepartmental Charges | 968,400 | 1,242,500 | 1,240,900 | 1,268,300 | 1,229,800 |
| Support from: | | | | | |
| Sales Tax | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| Hotel Tax for Centennial Hall | 384,900 | 320,000 | 320,000 | 300,000 | 345,000 |
| Hotel Tax for JCVB | 784,200 | 680,200 | 680,200 | 698,800 | 773,800 |
| General Fund | 2,599,600 | 3,198,600 | 3,102,900 | 3,310,400 | 3,162,000 |
| Roaded Service Area | 2,499,000 | 3,063,200 | 3,064,700 | 3,120,400 | 3,299,700 |
| Jensen-Olson Arboretum | - | - | - | - | 138,000 |
| Marine Passenger Fee for Building Maintenance | 65,000 | 65,000 | 65,000 | 65,000 | 75,000 |
| Marine Passenger Fee for JCVB | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Fund Balance (To) From: | | | | | |
| Downtown Parking | (28,100) | 19,600 | 74,200 | 1,300 | (81,100) |
| Visitor Services | 42,800 | 41,900 | 15,700 | 71,700 | 106,500 |
| Jensen-Olson Arboretum | (195,700) | (82,600) | (82,100) | (88,400) | 49,600 |
| Total Funding Sources | \$ 9,915,400 | 11,697,700 | 11,014,600 | 12,367,200 | 12,731,500 |
| STAFFING | 83.43 | 99.76 | 99.76 | 99.77 | 99.93 |
| FUND BALANCE RESERVE: | | | | | |
| Jensen-Olson Arboretum | \$ 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 |

PARKS AND RECREATION

| | | FY11 | | FY12 | |
|------------------------|-----------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| FUND BALANCES: | | | | | |
| Downtown Parking | \$ 80,800 | 61,200 | 6,600 | 5,300 | 87,700 |
| Visitor Services | \$ 197,100 | 155,200 | 181,400 | 109,700 | 74,900 |
| Jensen-Olson Arboretum | \$ 45,100 | 127,700 | 127,200 | 215,600 | 77,600 |

COMPARATIVES FOR ADMINISTRATION, RECREATION, MUSEUM, YOUTH CENTER, ICE RINK AND SWIMMING POOLS

| | | FY11 | | FY12 | |
|---------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,721,200 | 3,432,100 | 3,047,200 | 3,850,400 | 3,846,700 |
| Commodities and Services | 908,000 | 1,144,200 | 1,094,500 | 1,222,700 | 1,348,000 |
| Capital Outlay | 19,800 | 19,800 | 22,000 | 19,800 | 28,800 |
| Youth Activities Grant Program: | | | | | |
| Community | 357,300 | 350,000 | 350,000 | 350,000 | 350,000 |
| School District | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Expenditures | 4,206,300 | 5,146,100 | 4,713,700 | 5,642,900 | 5,773,500 |
| FUNDING SOURCES: | | | | | |
| User Fees | 652,800 | 1,072,900 | 657,500 | 1,487,200 | 1,433,800 |
| Rentals | 322,700 | 358,100 | 338,900 | 383,400 | 386,200 |
| Sales | 16,700 | 13,000 | 13,500 | 13,000 | 14,000 |
| Ordinance Violations | 3,400 | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Revenue | 29,200 | 23,300 | 23,500 | 23,300 | 24,200 |
| Interdepartmental Charge | 46,100 | 53,600 | 53,600 | 53,600 | 53,600 |
| State Shared Revenue | 80,700 | - | - | - | - |
| State Grants | 5,700 | 10,000 | 10,000 | 10,000 | 10,000 |
| Support From: | | | | | |
| Sales Tax | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| Roaded Service Area | 2,499,000 | 3,063,200 | 3,064,700 | 3,120,400 | 3,299,700 |
| Total Funding Sources | \$ 4,206,300 | 5,146,100 | 4,713,700 | 5,642,900 | 5,773,500 |
| STAFFING | 46.79 | 62.35 | 62.35 | 63.10 | 62.27 |
| 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

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,028,300 | 1,130,500 | 1,125,500 | 1,204,600 | 1,173,800 |
| Janitorial Services | 409,800 | 505,300 | 452,600 | 502,900 | 494,000 |
| Commodities and Services | 576,500 | 759,500 | 759,200 | 785,200 | 835,600 |
| Total Expenditures | 2,014,600 | 2,395,300 | 2,337,300 | 2,492,700 | 2,503,400 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 870,600 | 1,017,200 | 1,034,300 | 1,028,800 | 1,020,200 |
| State Shared Revenue | 35,100 | - | - | - | - |
| Support from: | | | | | |
| Marine Passenger Fee | 65,000 | 65,000 | 65,000 | 65,000 | 75,000 |
| General Fund | 1,043,900 | 1,313,100 | 1,238,000 | 1,398,900 | 1,408,200 |
| Total Funding Sources | \$ 2,014,600 | 2,395,300 | 2,337,300 | 2,492,700 | 2,503,400 |
| STAFFING | 11.75 | 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

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,172,800 | 1,244,900 | 1,194,400 | 1,269,900 | 1,321,300 |
| Commodities and Services | 390,600 | 435,900 | 444,500 | 436,900 | 469,600 |
| Capital Outlay | - | - | 6,600 | - | - |
| Total Expenditures | 1,563,400 | 1,680,800 | 1,645,500 | 1,706,800 | 1,790,900 |
| FUNDING SOURCES: | | | | | |
| User Fees | 45,000 | 52,300 | 47,200 | 52,300 | 52,300 |
| Rentals | 17,200 | 14,500 | 12,000 | 14,500 | 14,500 |
| State Grant | 1,800 | - | - | - | - |
| Interdepartmental Charges | 51,700 | 60,800 | 53,700 | 60,800 | 63,700 |
| State Shared Revenue | 37,000 | - | - | - | - |
| Support from: | | | | | |
| Jensen-Olson Arboretum | - | - | - | - | 138,000 |
| General Fund | 1,410,700 | 1,553,200 | 1,532,600 | 1,579,200 | 1,522,400 |
| Total Funding Sources | \$ 1,563,400 | 1,680,800 | 1,645,500 | 1,706,800 | 1,790,900 |
| STAFFING | 17.34 | 18.08 | 18.08 | 17.34 | 18.08 |
| 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 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Support to General Fund | \$ - | - | - | - | 138,000 |
| Total Expenditures | - | - | - | - | 138,000 |
| FUNDING SOURCES: | | | | | |
| House Rental | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 |
| Events/Fundraisers | - | 1,200 | 1,000 | 2,000 | 2,000 |
| Donations | 200 | 500 | 200 | 500 | 500 |
| Interest Income | 184,600 | 70,000 | 70,000 | 75,000 | 75,000 |
| Fund Balance (To) From | (195,700) | (82,600) | (82,100) | (88,400) | 49,600 |
| Total Funding Sources | \$ - | - | - | - | 138,000 |
| FUND BALANCE RESERVE | \$ 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 | 2,097,200 |
| AVAILABLE FUND BALANCE | \$ 45,100 | 127,700 | 127,200 | 215,600 | 77,600 |

COMPARATIVES FOR DOWNTOWN PARKING

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 22,900 | 31,500 | 30,700 | 32,500 | 40,700 |
| Commodities and Services | 148,600 | 433,000 | 366,300 | 452,900 | 394,100 |
| Interdepartmental Charges | 68,100 | 72,400 | 72,400 | 72,400 | 72,400 |
| Total Expenditures | 239,600 | 536,900 | 469,400 | 557,800 | 507,200 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | - | 110,900 | 99,300 | 125,100 | 92,300 |
| Rentals | - | 4,100 | 600 | 4,100 | 1,200 |
| Parking Lease Revenue | 165,400 | 310,000 | 205,000 | 335,000 | 402,500 |
| Ordinance Violations | 17,300 | 20,000 | 18,000 | 20,000 | 20,000 |
| Support from General Fund | 85,000 | 72,300 | 72,300 | 72,300 | 72,300 |
| Fund Balance (To) From | (28,100) | 19,600 | 74,200 | 1,300 | (81,100) |
| Total Funding Sources | \$ 239,600 | \$ 536,900 | \$ 469,400 | \$ 557,800 | \$ 507,200 |
| STAFFING | 0.39 | 0.42 | 0.42 | 0.42 | 0.50 |
| FUND BALANCE | \$ 80,800 | 61,200 | 6,600 | 5,300 | 87,700 |

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

| | FY10 Actuals | FY11 | | FY12 | |
|---|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 456,100 | 511,500 | 466,400 | 526,700 | 529,500 |
| Commodities and Services | 402,500 | 513,900 | 469,100 | 516,200 | 519,100 |
| Return Marine Passenger Fee Proceeds (1) | 10,200 | 7,700 | 7,700 | - | - |
| Juneau Convention and Visitors Bureau (JCVB) | | | | | |
| Hotel Tax Funding | 784,200 | 680,200 | 680,200 | 698,800 | 773,800 |
| Marine Passenger Fee Funding | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Total Expenditures | 1,891,500 | 1,938,600 | 1,848,700 | 1,967,000 | 2,074,400 |
| FUNDING SOURCES: | | | | | |
| User Fees | 85,500 | 59,200 | 66,700 | 59,200 | 61,200 |
| State Shared Revenue | 13,500 | - | - | - | - |
| Sales | 50,800 | 64,000 | 45,000 | 64,000 | 64,000 |
| Rentals | 231,100 | 286,600 | 235,600 | 286,600 | 255,500 |
| Ordinance Violations | 200 | 1,400 | 200 | 1,400 | 1,400 |
| Support From: | | | | | |
| General Fund for Centennial Hall | 60,000 | 260,000 | 260,000 | 260,000 | 215,000 |
| Hotel Tax for Centennial Hall | 384,900 | 320,000 | 320,000 | 300,000 | 345,000 |
| Hotel Tax for JCVB | 784,200 | 680,200 | 680,200 | 698,800 | 773,800 |
| Marine Passenger Fee for JCVB | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Fund Balance (To) From | 42,800 | 41,900 | 15,700 | 71,700 | 106,500 |
| Total Funding Sources | \$ 1,891,500 | 1,938,600 | 1,848,700 | 1,967,000 | 2,074,400 |
| STAFFING | 7.16 | 7.16 | 7.16 | 7.16 | 7.33 |
| FUND BALANCE | \$ 197,100 | 155,200 | 181,400 | 109,700 | 74,900 |

(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 FY12 Adopted Budget represents an increase of \$364,300 (2.9%) over the FY12 Approved Budget.

The significant budgetary changes are:

- Capital Outlay increased \$9,000 (45.4%) for an ADA lift replacement at the Augustus Brown swimming pool.
 - Hotel Tax funding to the Juneau Convention and Visitors Bureau (JCVB) increased \$75,000 (10.7%) and Centennial Hall increased \$45,000 (15.0%). This is largely due to projected hotel tax revenue increases in both FY11 and FY12.
 - Marine Passenger Fee funding increased \$36,700 (11.8%) for Downtown restroom maintenance (\$10,000), for the JCVB Crossing Guards program (\$14,700) and JCVB Visitor information services (\$12,000).
-

CORE SERVICES

Programs and Activities

Includes: Organized Activities, Facility Rentals and Casual Use

Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>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 | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| 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 | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| % of unscheduled maintenance vs. % total maintenance (parks/landscape) | 10% | 10% | 10% | 10% | 10% |
| Cost Recovery Goal for Augustus Brown Pool | | | 36% | 37% | 40% |
| Cost Recovery Goal for Dimond Park Aquatics Center | | | | | 70% |
| Cost Recovery Goal for Downtown Parking | | | 51% | 51% | 51% |
| Cost Recovery Goal for Treadwell Arena | 60% | 58% | 57% | 53% | 56% |
| % of unscheduled maintenance vs. % total maintenance (facility maintenance) | 35% | 36% | 36% | 37% | 40% |
| % 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 | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| 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</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>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%** |
| # of volunteer hours vs. paid staff | 1165/2055 57% | 846/2055 42% | 3185/7800 41% | 3100/7800 41% | 3100/7800 41% |
| # 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.

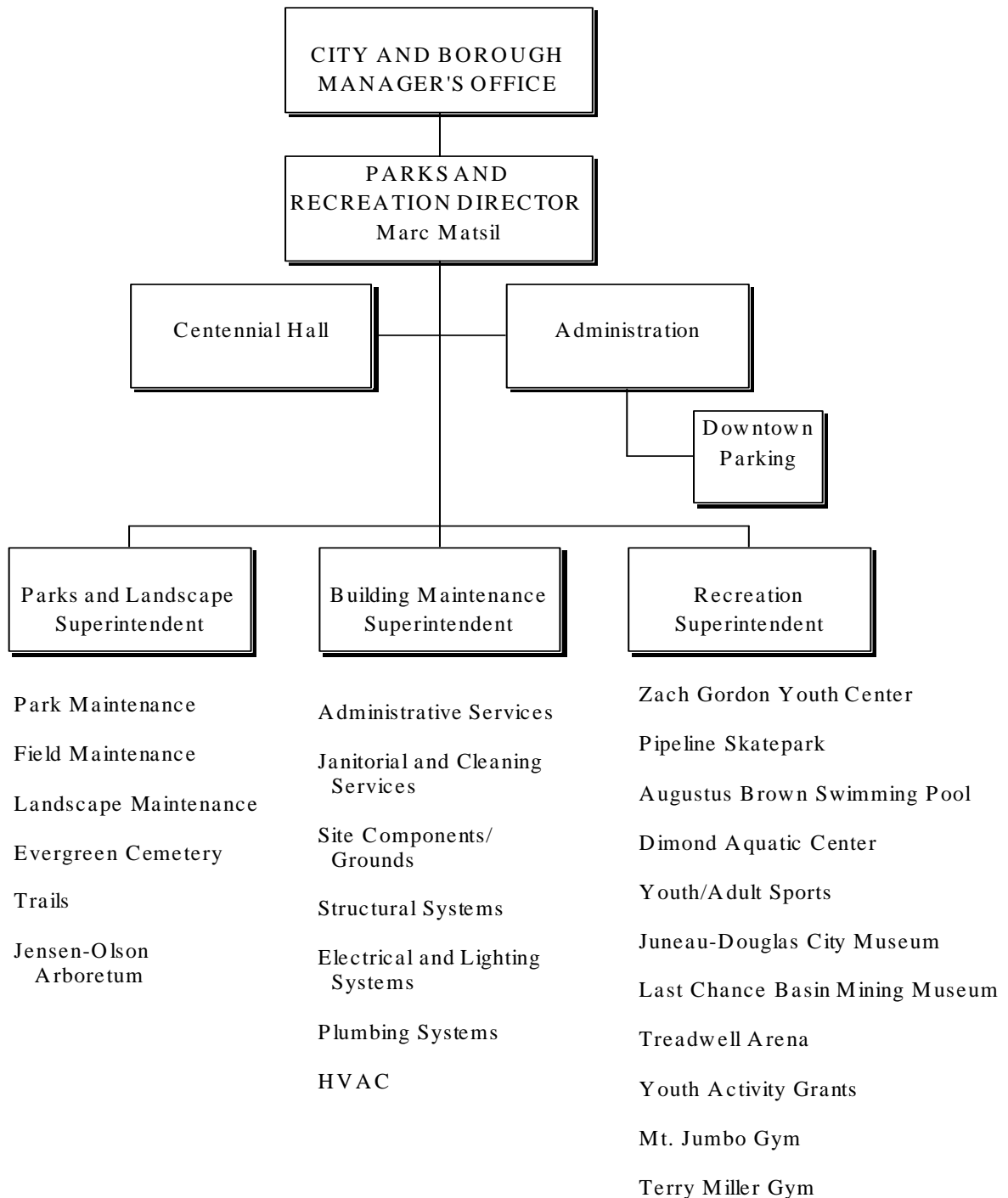
Cemeteries

Services Provided to: Public

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| # 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

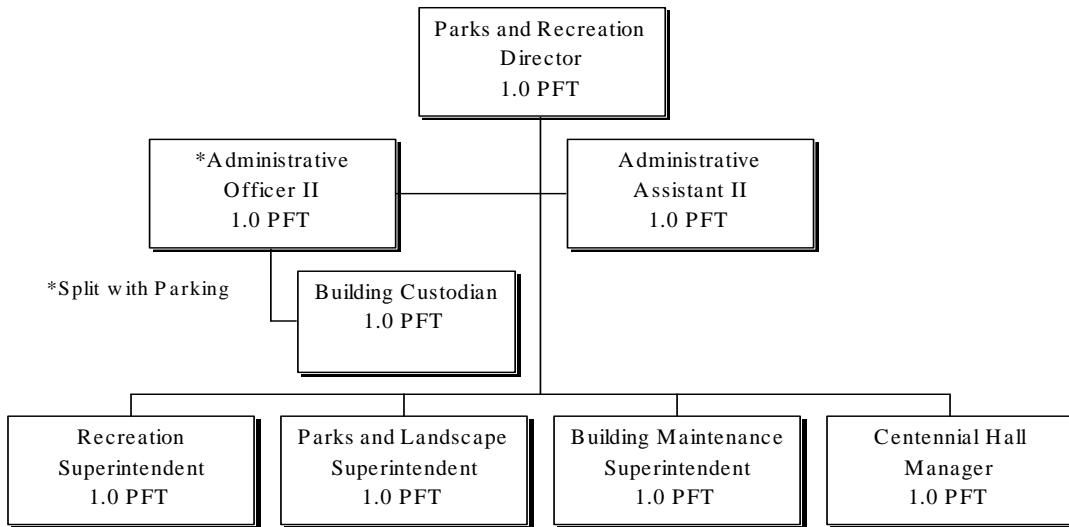
FUNCTIONAL ORGANIZATION CHART



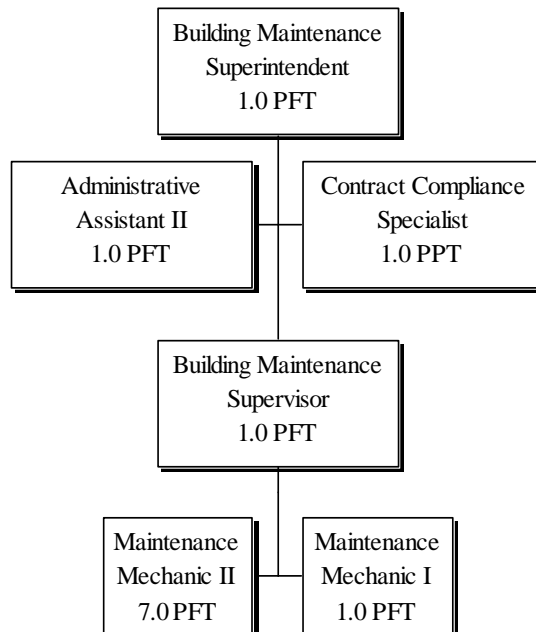
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



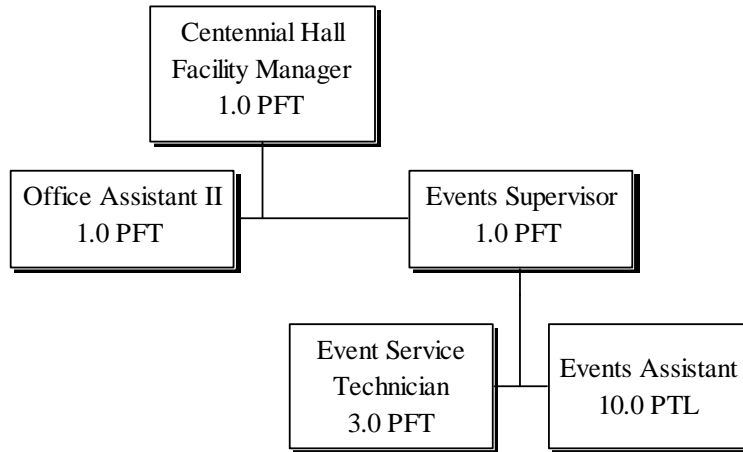
BUILDING MAINTENANCE DIVISION



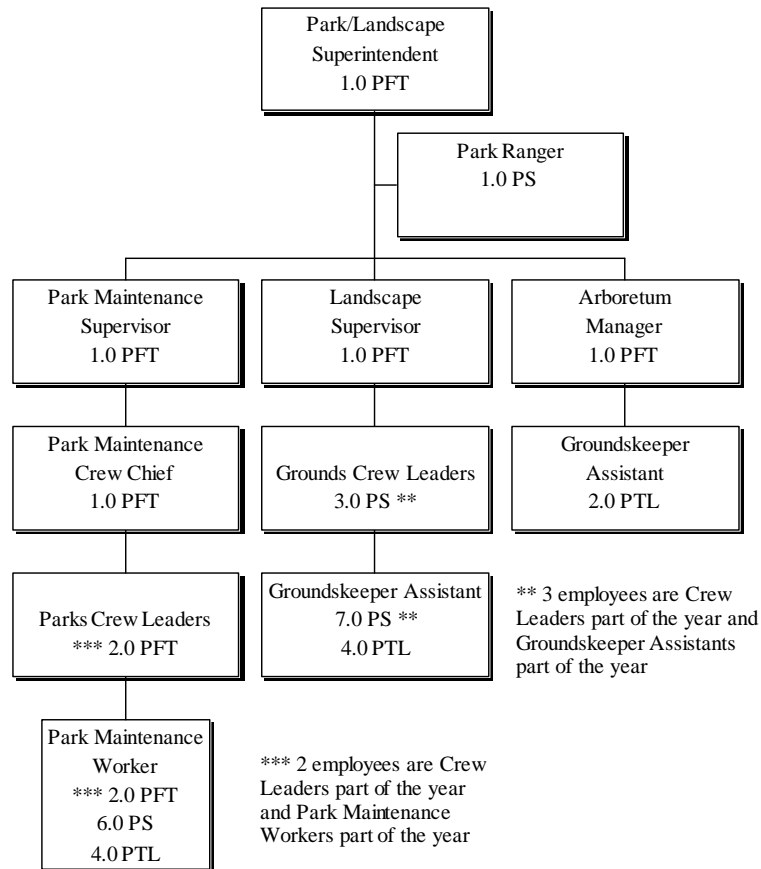
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



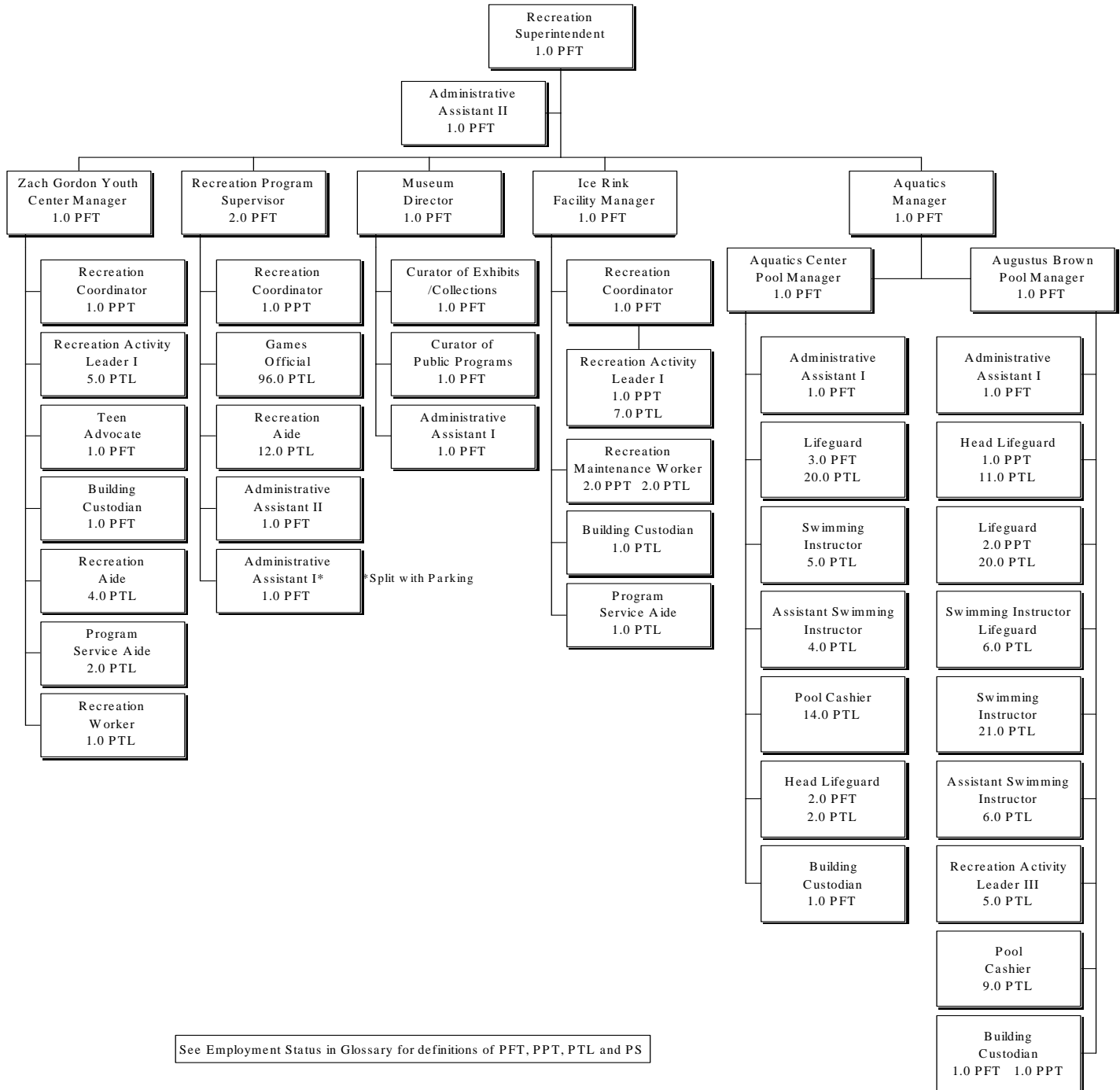
PARKS AND LANDSCAPE MAINTENANCE



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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> | <u>No.</u> <u>Pos.</u> | <u>Salary &</u> <u>Benefits</u> <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Parks and Recreation Director | 1.00 | \$ 124,800 | 1.00 | \$ 126,300 | 1.00 | \$ 126,300 |
| Administrative Officer | 0.92 | 57,300 | 0.92 | 59,200 | 0.84 | 54,100 |
| Administrative Assistant I | 1.00 | 42,700 | 1.00 | 44,100 | 1.00 | 41,700 |
| Building Custodian | 1.00 | 38,500 | 1.00 | 38,800 | 1.00 | 38,800 |
| Shift differential | - | 4,000 | - | 4,000 | - | 4,000 |
| Benefits | - | 148,800 | - | 156,200 | - | 152,300 |
| Vacancy Factor | - | (4,100) | - | (4,300) | - | (4,100) |
| Total | 3.92 | 412,000 | 3.92 | 424,300 | 3.84 | 413,100 |
| Recreation: | | | | | | |
| Recreation Superintendent | 1.00 | 95,500 | 1.00 | 97,900 | 1.00 | 96,200 |
| Recreation Supervisor | 2.00 | 124,500 | 2.00 | 124,500 | 2.00 | 124,500 |
| Administrative Assistant II | 1.00 | 44,600 | 1.00 | 46,100 | 1.00 | 46,100 |
| Administrative Assistant I | 0.66 | 27,200 | 0.66 | 27,500 | 0.66 | 27,500 |
| Recreation Aide | 3.34 | 70,700 | 3.34 | 70,700 | 3.34 | 70,900 |
| Recreation Coordinator | 1.00 | 36,900 | 1.00 | 38,100 | 1.00 | 36,700 |
| Benefits | - | 211,000 | - | 221,100 | - | 219,500 |
| Vacancy Factor | - | (5,100) | - | (5,100) | - | (5,100) |
| Total | 9.00 | 605,300 | 9.00 | 620,800 | 9.00 | 616,300 |
| Swimming Pool-Downtown: | | | | | | |
| Aquatic Manager (1) | 0.40 | 25,400 | 0.40 | 26,400 | 0.40 | 25,200 |
| Pool Manager | 1.00 | 49,800 | 1.00 | 51,500 | 1.00 | 48,500 |
| Building Custodian | 1.56 | 53,900 | 1.56 | 54,100 | 1.56 | 55,600 |
| Head Guards | 1.95 | 68,000 | 1.95 | 68,200 | 1.95 | 68,900 |
| Lifeguards | 3.21 | 98,500 | 3.21 | 98,300 | 3.21 | 99,200 |
| Swim Instructors | 1.63 | 50,000 | 1.63 | 50,000 | - | - |
| Aquatic Instructors | - | - | - | - | 1.63 | 50,300 |
| Swim Instructors/Lifeguards | 0.52 | 16,000 | 0.52 | 16,000 | - | - |
| Aquatic Instructors/Lifeguards | - | - | - | - | 0.52 | 16,300 |
| Assistant Swim Instructors | 0.23 | 5,400 | 0.23 | 5,400 | - | - |
| Assistant Aquatic Instructors | - | - | - | - | 0.19 | 4,500 |
| Recreation Activity Leader III | 0.20 | 3,900 | 0.20 | 3,900 | - | - |
| Recreation Activity Leader II | - | - | - | - | 0.20 | 6,100 |
| Recreation Activity Leader I | - | - | - | - | 0.04 | 1,000 |
| Administrative Assistant I | 1.00 | 42,500 | 1.00 | 43,000 | 1.00 | 43,000 |
| Pool Cashiers | 1.55 | 33,900 | 1.55 | 33,900 | 1.55 | 34,200 |
| Shift Differential and Lead | - | 5,300 | - | 5,300 | - | 5,300 |
| Overtime | - | 8,400 | - | 8,400 | - | 8,400 |
| Benefits | - | 222,300 | - | 233,400 | - | 232,100 |
| Vacancy Factor | - | (6,700) | - | (6,800) | - | (6,800) |
| Total before decrement | 13.25 | 676,600 | 13.25 | 691,000 | 13.25 | 691,800 |

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-----------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Swimming Pool-Downtown: | | | | | | |
| Decrement: | | | | | | |
| Overtime | - | (8,400) | - | (8,400) | - | (8,400) |
| Benefits | - | (1,000) | - | (1,000) | - | (1,000) |
| Total after decrement | 13.25 | \$ 667,200 | 13.25 | \$ 681,600 | 13.25 | \$ 682,400 |
| Youth Center: | | | | | | |
| Youth Center Manager | 1.00 | \$ 70,900 | 1.00 | \$ 70,900 | 1.00 | \$ 70,900 |
| Recreation Coordinator | 0.88 | 33,900 | 0.88 | 33,900 | 0.80 | 31,900 |
| Recreation Activity Leader II | - | - | - | - | 0.80 | 24,500 |
| Recreation Activity Leader I | 1.10 | 28,400 | 1.10 | 28,400 | 0.70 | 18,800 |
| Teen Health Advocate | 1.00 | 36,600 | 1.00 | 37,800 | 1.00 | 37,100 |
| Building Custodian | 1.00 | 38,500 | 1.00 | 38,600 | 1.00 | 38,600 |
| Recreation Aide | 0.89 | 20,100 | 0.89 | 20,100 | 0.56 | 12,400 |
| Program Service Aide | 0.34 | 7,000 | 0.34 | 7,000 | 0.20 | 7,800 |
| Recreation Maintenance Worker | 0.20 | 7,000 | 0.20 | 7,000 | 0.35 | 7,000 |
| Shift Differential | - | - | - | 1,500 | - | 1,500 |
| Benefits | - | 129,900 | - | 136,400 | - | 153,600 |
| Vacancy Factor | - | (3,700) | - | (3,800) | - | (3,800) |
| Total before amendment | 6.41 | 368,600 | 6.41 | 377,800 | 6.41 | 400,300 |
| Amendment: (2) | | | | | | |
| Recreation Aide | (0.20) | - | - | - | (0.20) | (3,900) |
| Program Service Aide | (0.20) | - | - | - | (0.20) | (7,800) |
| Recreation Maintenance Worker | (0.35) | - | - | - | (0.35) | (7,000) |
| Benefits | - | - | - | - | - | (1,800) |
| Total after amendment | 5.66 | 368,600 | 6.41 | 377,800 | 5.66 | 379,800 |
| City Museum: | | | | | | |
| Museum Curator | 1.00 | 65,800 | 1.00 | 66,400 | 1.00 | 66,400 |
| Curator of Public Programs | 1.00 | 52,900 | 1.00 | 53,500 | 1.00 | 53,500 |
| Curator of Collections & Exhibits | 1.00 | 53,500 | 1.00 | 54,000 | 1.00 | 54,000 |
| Administrative Assistant I | 1.00 | 37,600 | 1.00 | 38,800 | 1.00 | 36,500 |
| Benefits | - | 133,100 | - | 140,200 | - | 139,000 |
| Total | 4.00 | 342,900 | 4.00 | 352,900 | 4.00 | 349,400 |
| Ice Rink: | | | | | | |
| Facility Manager | 1.00 | 72,200 | 1.00 | 72,400 | 1.00 | 72,400 |
| Recreation Coordinator | 1.00 | 40,100 | 1.00 | 41,200 | 1.00 | 41,200 |
| Recreation Activity Leader I | 3.11 | 82,400 | 3.11 | 82,400 | 3.11 | 84,200 |
| Building Custodian | 1.00 | 32,900 | 1.00 | 34,000 | 1.00 | 30,700 |
| Recreation Maintenance Worker | 2.25 | 93,700 | 2.25 | 94,200 | 2.25 | 101,300 |
| Program Service Aide | 0.22 | 4,300 | 0.22 | 4,300 | 0.22 | 4,300 |
| Shift Differential | - | 1,600 | - | 1,600 | - | 1,600 |
| Overtime | - | - | - | - | - | - |
| Benefits | - | 178,200 | - | 187,700 | - | 188,800 |
| Vacancy Factor | - | (5,000) | - | (5,100) | - | (5,200) |
| Total | 8.58 | \$ 500,400 | 8.58 | \$ 512,700 | 8.58 | \$ 519,300 |

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Swimming Pool-Valley: | | | | | | |
| Aquatics Manager (1) | 0.60 | \$ 38,100 | 0.60 | \$ 39,600 | 0.60 | \$ 37,800 |
| Pool Manager | 1.00 | 36,300 | 1.00 | 48,500 | 1.00 | 50,900 |
| Building Custodian | 1.00 | 17,900 | 1.00 | 30,700 | 1.00 | 32,700 |
| Head Guards | 2.49 | 50,800 | 2.49 | 87,000 | 2.49 | 93,300 |
| Lifeguards | 6.75 | 121,000 | 6.75 | 207,500 | 6.75 | 207,100 |
| Swim Instructors | 1.25 | 22,500 | 1.25 | 38,600 | - | - |
| Aquatic Instructors | - | - | - | - | 1.25 | 38,300 |
| Assistant Swim Instructors | 0.60 | 8,300 | 0.60 | 14,200 | - | - |
| Assistant Aquatic Instructors | - | - | - | - | 0.60 | 14,200 |
| Administrative Assistant I | 1.00 | 26,200 | 1.00 | 35,000 | 1.00 | 35,000 |
| Pool Cashiers | 3.25 | 42,200 | 3.25 | 72,200 | 3.25 | 72,000 |
| Shift Differential | - | - | - | - | - | 3,700 |
| Overtime | - | 5,000 | - | 14,500 | - | 14,500 |
| Benefits | - | 167,400 | - | 292,500 | - | 295,700 |
| Vacancy Factor | - | - | - | - | - | (8,800) |
| Total | 17.94 | 535,700 | 17.94 | 880,300 | 17.94 | 886,400 |
| Total Budget | 62.35 | \$ 3,432,100 | 63.10 | \$ 3,850,400 | 62.27 | \$ 3,846,700 |

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

(2) Park Maintenance has taken over maintenance of the Skatepark..

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Facilities Superintendent | 1.00 | \$ 90,200 | 1.00 | \$ 92,100 | 1.00 | \$ 92,100 |
| Building Maintenance Supervisor | 1.00 | 75,700 | 1.00 | 75,700 | 1.00 | 75,700 |
| Contract Specialist | 0.75 | 38,800 | 0.75 | 38,800 | 0.75 | 38,800 |
| Maintenance Mechanic II | 7.00 | 428,500 | 7.00 | 435,300 | 7.00 | 414,200 |
| Maintenance Mechanic I | 1.00 | 45,400 | 1.00 | 47,700 | 1.00 | 46,100 |
| Administrative Assistant II | 1.00 | 47,100 | 1.00 | 47,900 | 1.00 | 47,900 |
| Shift Differential | - | 20,000 | - | 20,000 | - | 20,000 |
| Overtime | - | 10,500 | - | 10,700 | - | 10,700 |
| Benefits | - | 419,700 | - | 448,500 | - | 440,100 |
| Vacancy Factor | - | (11,400) | - | (12,100) | - | (11,800) |
| Total before specified vacancy | 11.75 | 1,164,500 | 11.75 | 1,204,600 | 11.75 | 1,173,800 |
| Specified vacancy: (1) | | | | | | |
| Maintenance Mechanic I | - | (22,700) | - | - | - | - |
| Benefits | - | (11,300) | - | - | - | - |
| Total after specified vacancy | 11.75 | \$ 1,130,500 | 11.75 | \$ 1,204,600 | 11.75 | \$ 1,173,800 |

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

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Park Maintenance: | | | | | | |
| Park/Landscape Superintendent | 0.55 | \$ 42,600 | 0.55 | \$ 42,600 | 0.55 | \$ 40,000 |
| Park Maint. Supervisor | 1.00 | 68,700 | 1.00 | 68,700 | 1.00 | 70,100 |
| Park Maintenance Crew Chief | 1.00 | 56,000 | 1.00 | 56,000 | 1.00 | 71,000 |
| Parks Crew Leader | 1.00 | 48,600 | 1.00 | 49,400 | 1.00 | 57,400 |
| Park Ranger | 0.50 | 25,000 | 0.50 | 25,000 | 0.50 | 22,700 |
| Park Maintenance Worker | 4.96 | 203,500 | 4.96 | 204,200 | 4.96 | 207,400 |
| Shift Differential | - | 8,800 | - | 8,800 | - | 8,800 |
| Overtime | - | 9,900 | - | 9,900 | - | 9,900 |
| Benefits | - | 273,200 | - | 286,300 | - | 291,800 |
| Vacancy Factor | - | (7,000) | - | (7,100) | - | (7,700) |
| Total before specified vacancies & amendment | 9.01 | 729,300 | 9.01 | 743,800 | 9.01 | 771,400 |
| Specified vacancies: | | | | | | |
| Park Maintenance Worker (1) | - | (20,500) | - | (20,500) | - | (18,600) |
| Benefits | - | (15,000) | - | (15,800) | - | (14,300) |
| Total specified vacancies | - | (35,500) | - | (36,300) | - | (32,900) |
| Amendment: | | | | | | |
| Park Maintenance Worker (2) | 0.74 | - | - | - | 0.74 | 26,700 |
| Benefits | - | - | - | - | - | 2,600 |
| Total after specified vacancies & amendment | 9.75 | 693,800 | 9.01 | 707,500 | 9.75 | 767,800 |
| Landscape: | | | | | | |
| Park/Landscape Superintendent | 0.45 | 34,900 | 0.45 | 36,000 | 0.45 | 32,700 |
| Landscape Supervisor | 1.00 | 70,900 | 1.00 | 70,900 | 1.00 | 70,900 |
| Grounds Leader | 1.37 | 61,800 | 1.37 | 61,800 | 1.37 | 61,800 |
| Groundskeeper Assistant | 3.83 | 143,000 | 3.83 | 143,800 | 3.83 | 139,200 |
| Overtime | - | 1,100 | - | 1,100 | - | 1,100 |
| Benefits | - | 177,500 | - | 184,800 | - | 181,800 |
| Vacancy Factor | - | (4,400) | - | (4,500) | - | (4,400) |
| Total before specified vacancies | 6.65 | 484,800 | 6.65 | 493,900 | 6.65 | 483,100 |
| Specified vacancies: | | | | | | |
| Groundskeeper Assistant (3) | - | (28,400) | - | (28,400) | - | (26,600) |
| Benefits | - | (22,100) | - | (21,900) | - | (21,200) |
| Total after specified vacancies | 6.65 | 434,300 | 6.65 | 443,600 | 6.65 | 435,300 |

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

(2) Number of FTEs associated with taking over maintenance of the Skatepark from the Youth Center.

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

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Arboretum: | | | | | | |
| Arboretum Manager | 1.00 | 65,000 | 1.00 | 65,000 | 1.00 | 65,000 |
| Groundskeeper Assistant | 0.68 | 14,100 | 0.68 | 14,500 | 0.68 | 14,100 |
| Benefits | - | 37,700 | - | 39,300 | - | 39,100 |
| Total | 1.68 | 116,800 | 1.68 | 118,800 | 1.68 | 118,200 |
| Total Budget | 18.08 | \$ 1,244,900 | 17.34 | \$ 1,269,900 | 18.08 | \$ 1,321,300 |

STAFFING DETAIL, DOWNTOWN PARKING

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|----------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Administrative Officer (1) | 0.08 | \$ 5,000 | 0.08 | \$ 5,100 | 0.16 | \$ 10,300 |
| Administrative Assistant I | 0.34 | 14,000 | 0.34 | 14,200 | 0.34 | 14,200 |
| Benefits | - | 12,500 | - | 13,200 | - | 16,200 |
| Total Budget | 0.42 | \$ 31,500 | 0.42 | \$ 32,500 | 0.50 | \$ 40,700 |

(1) With the opening of the new Downtwon Transportation Center, responsibilities for this position have increased.

PARKS AND RECREATION

STAFFING DETAIL, VISITOR SERVICES

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Centennial Hall Facility Manager | 1.00 | \$ 69,500 | 1.00 | \$ 71,800 | 1.00 | \$ 67,800 |
| Events Service Technicians | 2.66 | 107,200 | 2.66 | 107,300 | 2.66 | 108,500 |
| Events Manager | 1.00 | 49,700 | 1.00 | 51,400 | 1.00 | 53,100 |
| Events Assistants | 1.50 | 40,400 | 1.50 | 40,400 | 1.50 | 43,500 |
| Office Assistant II | 1.00 | 33,900 | 1.00 | 35,000 | 1.00 | 35,000 |
| Shift Differential & Lead Worker | - | 14,800 | - | 14,800 | - | 14,800 |
| Overtime | - | 8,000 | - | 8,000 | - | 8,000 |
| Benefits | - | 193,000 | - | 203,200 | - | 202,600 |
| Vacancy Factor | - | (5,000) | - | (5,200) | - | (5,200) |
| Total before amendment and specified vacancies | 7.16 | 511,500 | 7.16 | 526,700 | 7.16 | 528,100 |
| Amendment (1) | | | | | | |
| Events Service Technician | - | - | - | - | 0.17 | 6,300 |
| Benefits | - | - | - | - | - | 4,900 |
| Total amendment | - | - | - | - | 0.17 | 11,200 |
| Specified Vacancies | | | | | | |
| Events Assistants | - | - | - | - | - | (8,900) |
| Benefits | - | - | - | - | - | (900) |
| Total specified vacancies | - | - | - | - | - | (9,800) |
| Total after amendment and specified vacancies | 7.16 | \$ 511,500 | 7.16 | \$ 526,700 | 7.33 | \$ 529,500 |

(1) An Events Service Technician position was increased to full time to better serve the needs of Centennial Hall clients.

POLICE

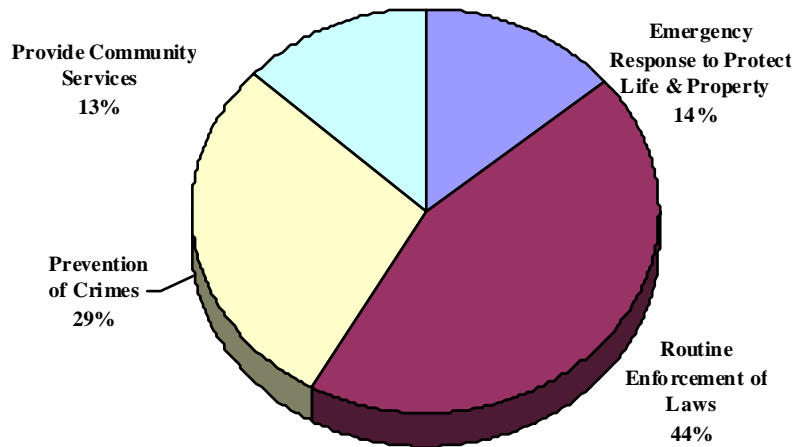
MISSION STATEMENT

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.

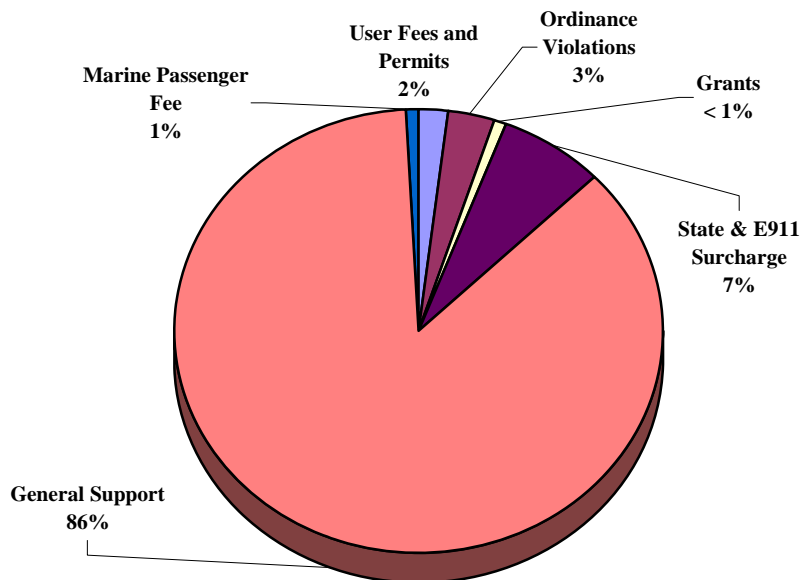
FY12 BUDGET

\$13,450,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|---|----------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 9,462,300 | 9,964,700 | 9,825,100 | 10,145,200 | 10,243,100 |
| Commodities and Services | 2,881,300 | 2,804,700 | 2,788,500 | 2,860,300 | 3,145,100 |
| Return Marine Passenger Fee Proceeds (1) | 21,000 | 34,200 | 34,200 | - | - |
| Capital Outlay | 73,100 | 63,500 | 62,300 | 62,500 | 62,500 |
| Total Expenditures | 12,437,700 | 12,867,100 | 12,710,100 | 13,068,000 | 13,450,700 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 344,600 | 299,700 | 285,400 | 300,000 | 256,000 |
| Ordinance Violations | 556,700 | 423,500 | 431,000 | 423,500 | 431,000 |
| State Shared Revenue | 322,800 | - | - | - | - |
| State Grants | 977,600 | 72,800 | 29,700 | 72,800 | 36,900 |
| Federal Grants | 75,500 | 160,300 | 103,200 | 164,400 | 63,600 |
| State Surcharge | 28,000 | - | - | - | - |
| E911 Surcharge | 931,900 | 945,000 | 930,000 | 945,000 | 930,000 |
| Support from: | | | | | |
| Marine Passenger Fee | 67,000 | 67,000 | 67,000 | 67,000 | 122,600 |
| Roaded Service Area | 9,133,600 | 10,898,800 | 10,863,800 | 11,095,300 | 11,610,600 |
| Total Funding Sources | \$ 12,437,700 | 12,867,100 | 12,710,100 | 13,068,000 | 13,450,700 |
| STAFFING | 94.34 | 94.34 | 94.34 | 94.34 | 93.84 |
| 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.

(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 Police FY12 Adopted Budget is an increase of \$382,700 (2.9%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$97,900 (0.9%) largely due to negotiated salaries and benefits.
- Commodities and Services increased \$284,800 (9.9%). The largest increase is due to the first equipment reserve contribution for non-vehicles of \$150,000. Historically, these items were purchased with State and Federal grants. In addition, utilities such as electricity, heating fuel, gasoline increased \$69,600 (37.8%), materials and commodities \$32,300 (33.1%), and maintenance hardware/software \$71,300 (86.4%). The largest decrease was in the vehicle replacement reserve contribution \$37,900 (-17.8%). The estimated useful life of a patrol car has been extended.

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</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>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 | 8:00 | 10:00 | 10:00 |

Routine Enforcement of Laws

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

Services Provided to: All citizens of Juneau

| | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>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% | 15.96% | 15.00% | 15.00% |
| Number of pedestrian accidents in downtown area per number of tourists. | .000006 | .000004 | .000006 | .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) | 63.85 (pop 30,711) | 45.00 (pop 30,711) | 45.00 (pop 30,711) |
| 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) | 116.15 (pop 30,711) | 110.00 (pop 30,711) | 110.00 (pop 30,711) |
| 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</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY20</i> <i>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

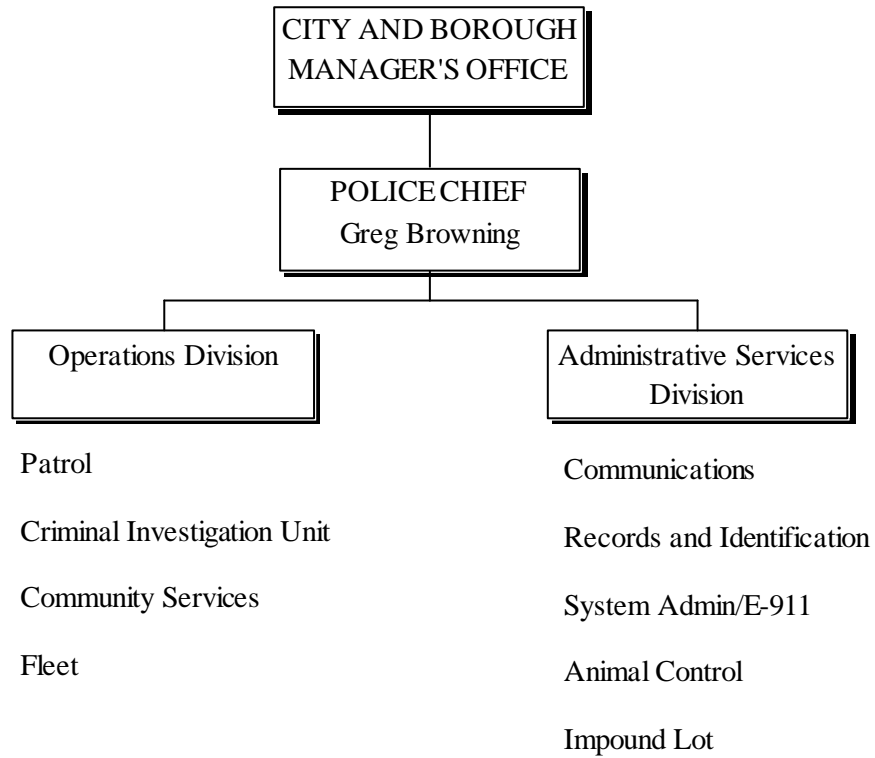
Includes: Problem-solving and customer service; provide non-criminal public information

Services Provided to: All citizens of Juneau

| | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|----------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Key Measures | | | | | |
| Number of JPD website hits | 237,317 | 369,686 | 1,040,184 | 1,000,000 | 1,000,000 |

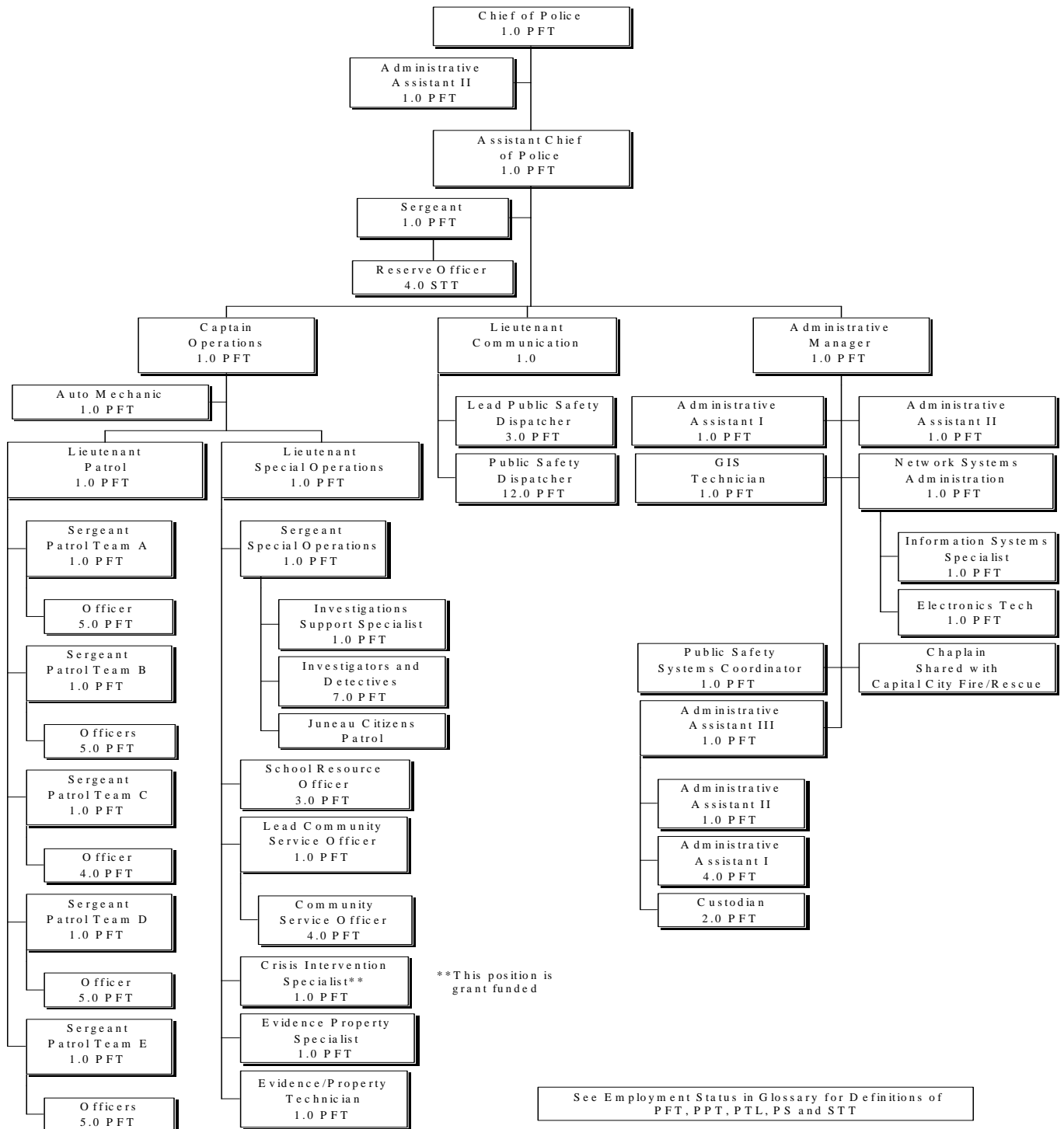
POLICE

FUNCTIONAL ORGANIZATION CHART



POLICE

STAFFING ORGANIZATION CHART



POLICE

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Administration: | | | | | | |
| Chief | 1.00 | \$ 128,000 | 1.00 | \$ 130,300 | 1.00 | \$ 130,300 |
| Assistant Chief | 1.00 | 108,200 | 1.00 | 109,600 | 1.00 | 109,600 |
| Administrative Manager (1) | 0.99 | 81,200 | 0.99 | 83,500 | 1.00 | 84,300 |
| Sergeant | 1.00 | 63,200 | 1.00 | 63,200 | 1.00 | 65,100 |
| Administrative Assistant II (1) | 1.99 | 88,400 | 1.99 | 89,400 | 2.00 | 96,000 |
| Administrative Assistant I | 1.00 | 39,700 | 1.00 | 41,100 | 1.00 | 39,300 |
| Public Safety Systems Coordinator | 0.50 | 32,000 | 0.50 | 33,100 | 0.50 | 33,100 |
| Evidence/Property Specialist | 1.00 | 58,300 | 1.00 | 58,300 | 1.00 | 58,300 |
| Evidence/Property Technician (1) | 1.00 | 37,300 | 1.00 | 37,300 | - | - |
| Building Custodians | 2.00 | 80,800 | 2.00 | 81,400 | 2.00 | 81,400 |
| Electronics Technician | 1.00 | 65,900 | 1.00 | 68,100 | 1.00 | 68,100 |
| Information Systems Specialist | 1.00 | 52,700 | 1.00 | 54,500 | 1.00 | 54,500 |
| Network Systems Administrator | 1.00 | 74,900 | 1.00 | 74,100 | 1.00 | 74,100 |
| Overtime | - | 7,300 | - | 7,400 | - | 7,400 |
| Benefits | - | 531,900 | - | 558,000 | - | 531,100 |
| Vacancy Factor | - | (13,300) | - | (13,600) | - | (13,100) |
| Total before specified vacancy | 14.48 | 1,436,500 | 14.48 | 1,475,700 | 13.50 | 1,419,500 |
| Specified vacancy | | | | | | |
| Sergeant | - | (63,200) | - | (63,200) | - | (65,100) |
| Evidence/Property Technician (1) | - | (37,300) | - | (37,300) | - | - |
| Benefits | - | (62,700) | - | (65,800) | - | (37,700) |
| Total after specified vacancy | 14.48 | 1,273,300 | 14.48 | 1,309,400 | 13.50 | 1,316,700 |
| Patrol: | | | | | | |
| Captain | 1.00 | 104,900 | 1.00 | 104,900 | 1.00 | 104,900 |
| Lieutenant | 1.00 | 92,000 | 1.00 | 92,000 | 1.00 | 92,400 |
| Sergeant | 5.00 | 435,600 | 5.00 | 435,600 | 5.00 | 449,400 |
| Police Officers | 28.96 | 1,853,700 | 28.96 | 1,854,500 | 28.96 | 1,953,000 |
| Reserve Officers | 1.00 | 70,000 | 1.00 | 70,000 | 1.00 | 72,100 |
| Overtime | - | 358,500 | - | 358,600 | - | 358,600 |
| Shift Differential | - | 83,000 | - | 83,000 | - | 83,000 |
| Benefits | - | 1,552,100 | - | 1,607,600 | - | 1,643,600 |
| Vacancy Factor | - | (45,500) | - | (44,900) | - | (45,900) |
| Total before specified vacancy | 36.96 | 4,504,300 | 36.96 | 4,561,300 | 36.96 | 4,711,100 |
| Specified Vacancy | | | | | | |
| Police Officer | - | (55,400) | - | (55,400) | - | (57,000) |
| Overtime | - | (4,800) | - | (4,800) | - | (4,800) |
| Benefits | - | (31,500) | - | (33,100) | - | (33,600) |
| Total after specified vacancy | 36.96 | \$ 4,412,600 | 36.96 | \$ 4,468,000 | 36.96 | \$ 4,615,700 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Patrol Grants: | | | | | | |
| Officers | 0.04 | \$ 2,500 | 0.04 | \$ 2,500 | 0.04 | \$ 2,500 |
| Overtime | - | 47,300 | - | 47,500 | - | 34,100 |
| Benefits | - | 15,900 | - | 15,900 | - | 11,700 |
| Total | 0.04 | 65,700 | 0.04 | 65,900 | 0.04 | 48,300 |
| Investigation: | | | | | | |
| Lieutenant | 0.66 | 63,400 | 0.66 | 64,700 | 0.66 | 64,700 |
| Sergeant (1) | 0.66 | 57,900 | 0.66 | 58,500 | 1.00 | 90,400 |
| Investigators and Detectives | 7.00 | 507,900 | 7.00 | 512,800 | 7.00 | 527,700 |
| Investigations Support Specialist | 1.00 | 48,100 | 1.00 | 49,100 | 1.00 | 50,600 |
| Overtime | - | 119,100 | - | 120,500 | - | 120,500 |
| Standby pay | - | 20,000 | - | 20,000 | - | 20,000 |
| Benefits | - | 421,000 | - | 433,200 | - | 457,100 |
| Vacancy Factor | - | (12,200) | - | (12,400) | - | (13,100) |
| Total | 9.32 | 1,225,200 | 9.32 | 1,246,400 | 9.66 | 1,317,900 |
| Investigation Grants: | | | | | | |
| Crisis Intervention Specialist (2) | 1.00 | 51,700 | 1.00 | 51,700 | 1.00 | 29,000 |
| Overtime | - | 9,500 | - | 9,500 | - | - |
| Benefits | - | 34,900 | - | 36,400 | - | 17,700 |
| Total | 1.00 | 96,100 | 1.00 | 97,600 | 1.00 | 46,700 |
| Communications: | | | | | | |
| Lieutenant | 1.00 | 90,800 | 1.00 | 92,000 | 1.00 | 92,000 |
| Police Dispatchers | 10.01 | 517,800 | 10.01 | 523,800 | 9.52 | 501,400 |
| Overtime | - | 82,600 | - | 84,000 | - | 84,000 |
| Shift Differential | - | 45,000 | - | 45,000 | - | 45,000 |
| Benefits | - | 424,200 | - | 443,600 | - | 428,100 |
| Vacancy Factor | - | (11,400) | - | (11,700) | - | (11,300) |
| Total before specified vacancy | 11.01 | 1,149,000 | 11.01 | 1,176,700 | 10.52 | 1,139,200 |
| Specified Vacancy | | | | | | |
| Police Dispatchers | - | (72,600) | - | (72,600) | - | (65,200) |
| Benefits | - | (43,800) | - | (45,800) | - | (43,500) |
| Total after specified vacancy | 11.01 | \$ 1,032,600 | 11.01 | \$ 1,058,300 | 10.52 | \$ 1,030,500 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Overtime | - | 16,100 | - | 16,400 | - | 16,400 |
| Benefits | - | 185,300 | - | 195,100 | - | 212,700 |
| Vacancy Factor | - | (5,100) | - | (5,300) | - | (5,800) |
| Total before specified vacancy & amendment | 5.49 | 486,200 | 5.49 | 500,200 | 5.98 | 547,000 |
| Specified vacancy | | | | | | |
| Police Dispatchers | - | (35,700) | - | (35,700) | - | (32,100) |
| Benefits | - | (21,600) | - | (22,600) | - | (21,400) |
| Total specified vacancy | 5.49 | 428,900 | 5.49 | 441,900 | 5.98 | 493,500 |
| Amendment | | | | | | |
| GIS Technician | 0.34 | 15,000 | 0.34 | 15,000 | 0.34 | 14,900 |
| Benefits | - | 10,000 | - | 10,500 | - | 10,500 |
| Total after specified vacancy & amendment | 5.83 | 453,900 | 5.83 | 467,400 | 6.32 | 518,900 |
| Records & Identification: | | | | | | |
| Administrative Assistant III | 1.00 | 58,300 | 1.00 | 58,300 | 1.00 | 46,100 |
| Administrative Assistant II | 1.00 | 49,700 | 1.00 | 50,100 | - | - |
| Administrative Assistant I (1) | 3.50 | 137,400 | 3.50 | 138,500 | 5.00 | 191,700 |
| Overtime | - | 2,200 | - | 2,200 | - | 2,000 |
| Benefits | - | 171,500 | - | 180,300 | - | 186,300 |
| Vacancy Factor | - | (4,100) | - | (4,200) | - | (4,200) |
| Total before amendment and specified vacancy | 5.50 | 415,000 | 5.50 | 425,200 | 6.00 | 421,900 |
| Specified vacancy | | | | | | |
| Administrative Assistant I (1) | - | - | - | - | - | (35,000) |
| Benefits | - | - | - | - | - | (28,100) |
| Total specified vacancy | - | - | - | - | - | (63,100) |
| Amendment | | | | | | |
| Administrative Assistant I (3) | - | - | - | - | (0.50) | (17,500) |
| Benefits | - | - | - | - | - | (14,100) |
| Total amendment | - | - | - | - | (0.50) | (31,600) |
| Total after specified vacancy & amendment | 5.50 | \$ 415,000 | 5.50 | \$ 425,200 | 5.50 | \$ 327,200 |

POLICE

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Community Services: | | | | | | |
| Lieutenant | 0.34 | \$ 32,700 | 0.34 | \$ 33,000 | 0.34 | \$ 33,000 |
| Sergeant (1) | 0.34 | 29,900 | 0.34 | 29,300 | - | - |
| Lead Community Service Officer | 1.00 | 68,900 | 1.00 | 69,500 | 1.00 | 71,600 |
| Community Service Officers | 3.00 | 165,000 | 3.00 | 168,100 | 3.00 | 177,000 |
| Police Officers | 3.00 | 209,100 | 3.00 | 206,100 | 3.00 | 205,900 |
| Commercial Passenger Vehicle Administrator | 1.00 | 60,400 | 1.00 | 61,300 | 1.00 | 63,100 |
| Overtime | - | 40,700 | - | 40,900 | - | 40,900 |
| Benefits | - | 342,300 | - | 356,000 | - | 344,900 |
| Vacancy Factor | - | (9,300) | - | (9,400) | - | (9,200) |
| Total before specified vacancy | 8.68 | 939,700 | 8.68 | 954,800 | 8.34 | 927,200 |
| Specified vacancy | | | | | | |
| Police Officer | - | (56,100) | - | (56,100) | - | (57,000) |
| Overtime | - | (4,800) | - | (4,800) | - | (4,800) |
| Benefits | - | (34,800) | - | (36,300) | - | (36,600) |
| Total after specified vacancy | 8.68 | 844,000 | 8.68 | 857,600 | 8.34 | 828,800 |
| Community Service Grants: | | | | | | |
| Police Officer | - | 800 | - | 800 | - | 800 |
| Overtime | - | 400 | - | 400 | - | 400 |
| Benefits | - | 400 | - | 400 | - | 400 |
| Total | - | 1,600 | - | 1,600 | - | 1,600 |
| Fleet: | | | | | | |
| Automotive Mechanic | 1.00 | 70,900 | 1.00 | 70,900 | 1.00 | 70,900 |
| Overtime | - | 500 | - | 500 | - | 500 |
| Benefits | - | 39,800 | - | 41,300 | - | 41,200 |
| Vacancy Factor | - | (1,100) | - | (1,100) | - | (1,100) |
| Total | 1.00 | 110,100 | 1.00 | 111,600 | 1.00 | 111,500 |
| 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 | - | - |
| Evidence/Property Technician | - | - | - | - | 1.00 | 47,900 |
| Benefits | - | 14,500 | - | 15,500 | - | 32,200 |
| Vacancy Factor | - | (300) | - | (400) | - | (800) |
| Total | 0.52 | 34,600 | 0.52 | 36,200 | 1.00 | 79,300 |
| Total Budget | 94.34 | \$ 9,549,700 | 94.34 | \$ 9,720,000 | 93.84 | \$ 10,243,100 |

(1) Changes represent a reorganization/redistribution of staff with no change in FTE's.

(2) Position 100% grant funded; wages presented reflect only the known amount of funding.

(3) The billing function for JPD is being transferred to Finance during FY12.

NOTES

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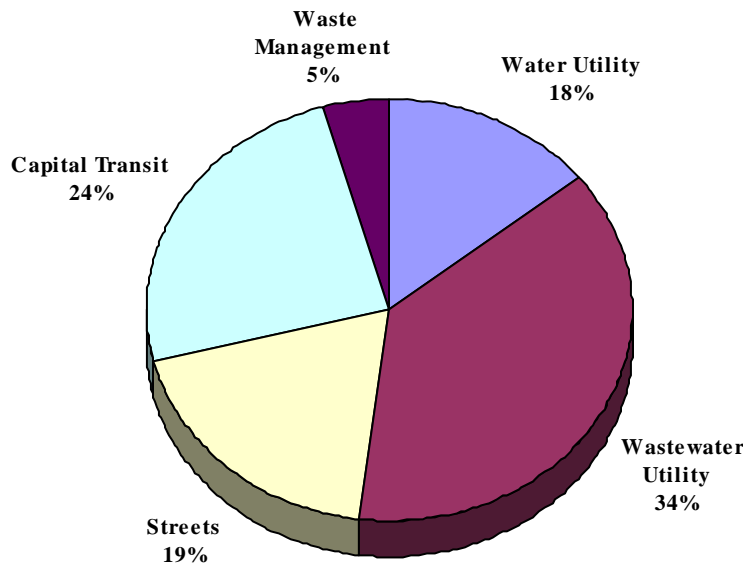
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

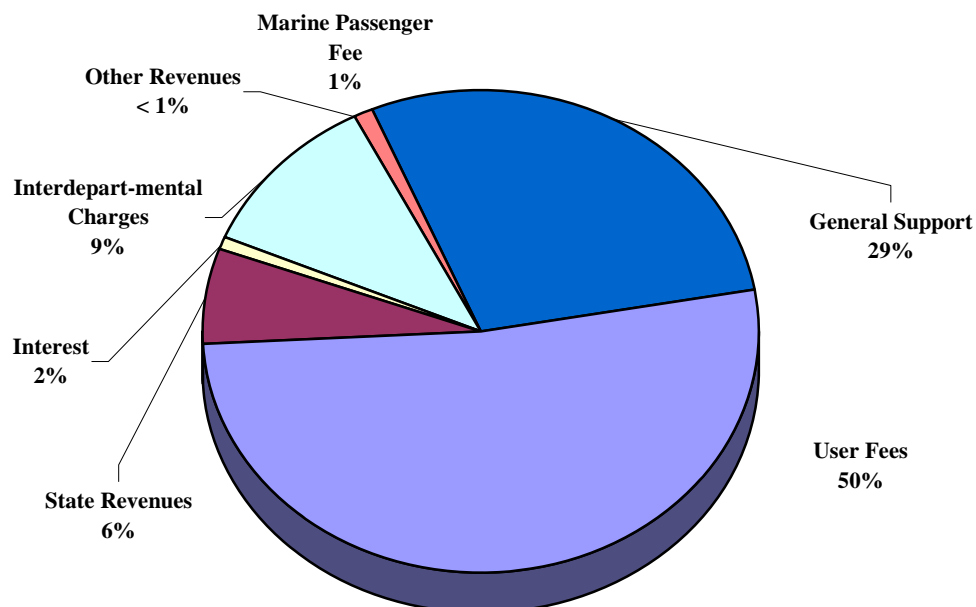
Public Works Department's Mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$570,600**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



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



See the Glossary for definitions of terms.

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|---------------------------|-----------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 344,800 | 369,200 | 362,200 | 380,400 | 537,300 |
| Commodities and Services | 15,500 | 28,900 | 24,800 | 28,200 | 33,300 |
| Total Expenditures | 360,300 | 398,100 | 387,000 | 408,600 | 570,600 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | \$ 360,300 | 398,100 | 387,000 | 408,600 | 570,600 |
| STAFFING: | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |

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 FY12 Adopted Budget represents an increase of \$162,000 (39.6%) over the FY12 Approved Budget.

The significant budgetary change is:

- Personnel services increased \$156,900 (42%) due to the transfer of the Public Works Deputy Director position into Admin. This position was previously split between the Water and Wastewater Divisions. However, the function of this position is to serve all Public Works divisions. This increase is offset by corresponding decreases in the Water and Wastewater Divisions.

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 | FY08 Actuals | FY09 Actuals | FY10 Actuals | FY11 Projected | FY12 Projected |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| Annual Ridership | 1,268,310 | 1,256,620 | 1,259,600 | 1,260,000 | 1,260,000 |
| Change in annual ridership | +5% | -1% | 0.20% | 0% | 0% |
| Change in cost per passenger trip | +14% | +2% | -.40% | +9% | +4% |
| Change in annual revenues from fares | +3.4% | +2% | -4% | 0% | 0% |
| Change in revenue per passenger trip | +3.4% | +3% | -5% | 0% | 0% |
| Number of accidents/claims reported | N/A | | | | |
| Number of complaints/negative comments | N/A | N/A | 43 | 50 | 50 |
| Number of new bus shelters installed | N/A | 2 | 1 | 2 | 2 |
| Percent of time behind scheduled pickup/drop-off systemwide | N/A | <1% | <1% | <1% | <1% |
| Number of new stops added | 0 | 0 | 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 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of roadways scoring good or above on Pavement Condition Index (60+ points) | 37% | 62% | 69% | 71% | 72% |
| 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 | \$15,573 | \$18,801 | \$19,021 |
| Lane miles | 241.5 | 253.9 | 257.2 | 260 | 265 |

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 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Tons of waste material recycled | 1,954 | 1,867 | 2,025 | 2,021 | 2,300 |
| Percentage of increase/decrease of collected waste material | 93% | -4% | 8% | 6% | 7% |
| Pounds of household hazardous material collected/treated | 513,716 | 506,175 | 467,602 | 450,000 | 450,000 |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15% | 0% | -7% | -4% | 0% |
| Junk Vehicle Totals | 963 | 862 | 663 | 575 | 600 |
| 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 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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% | 98.8% | 99.5% | 99.5% |
| Percentage of collection mainlines cleaned per year | 8% | 14% | 11% | 20% | 20% |
| Damage claim awards as a percentage of Division approved operating budget | 0.10% | 0.47% | 0.17% | 0.20% | 0.20% |

PUBLIC WORKS ADMINISTRATION

CORE SERVICES, CONTINUED

Water Utility: Provide potable water and fire suppression flows

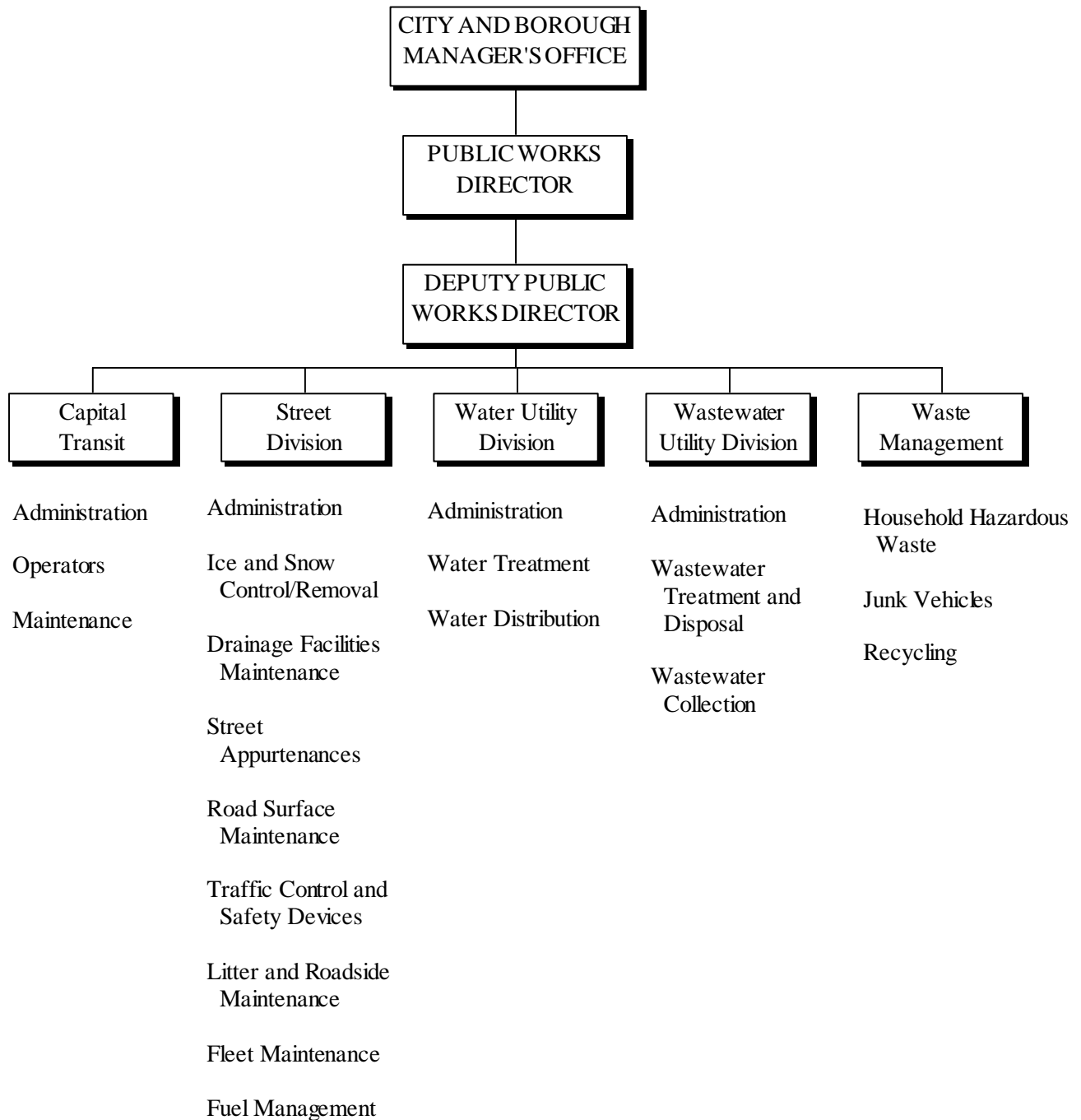
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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 | 3.6 | 3.6 | 3.6 |
| Percentage change increase/decrease from year to year | +1.2% | 0% | 3% | 0% | 0% |
| Cost per thousand gallons to collect, treat, distribute and store | \$2.16 | \$2.16 | \$3.04 | \$2.95 | \$2.90 |

PUBLIC WORKS ADMINISTRATION

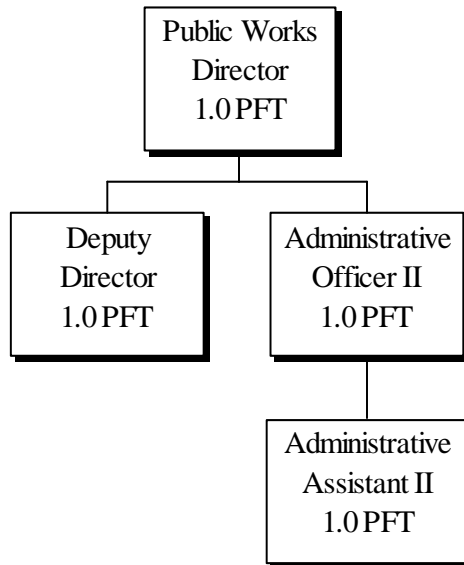
FUNCTIONAL ORGANIZATION CHART



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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Public Works Director | 1.00 | \$ 130,800 | 1.00 | \$ 133,200 | 1.00 | \$ 133,200 |
| Public Works Admin Officer | 1.00 | 69,700 | 1.00 | 70,900 | 1.00 | 70,900 |
| Administrative Assistant II | 1.00 | 43,400 | 1.00 | 44,800 | 1.00 | 44,800 |
| Benefits | - | 125,300 | - | 131,500 | - | 131,200 |
| Total before amendment | 3.00 | 369,200 | 3.00 | 380,400 | 3.00 | 380,100 |
| Amendment (1) | | | | | | |
| Public Works Deputy Director | - | - | - | - | 1.00 | 106,500 |
| Benefits | - | - | - | - | - | 50,700 |
| Total after amendment | 3.00 | \$ 369,200 | 3.00 | \$ 380,400 | 4.00 | \$ 537,300 |

(1) The Deputy Director position was previously split between the Water and Wastewater Divisions.

NOTES

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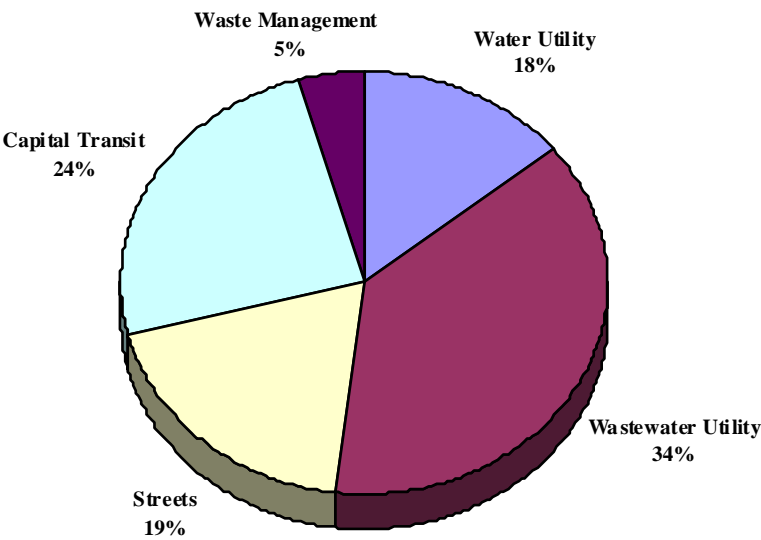
PUBLIC WORKS STREETS

MISSION STATEMENT

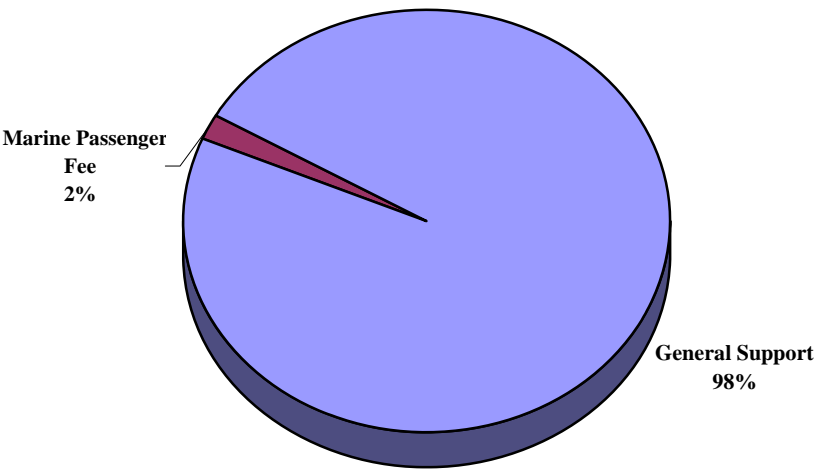
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR STREETS **\$5,268,600**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

| | | FY11 | | FY12 | |
|---|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,331,500 | 2,470,200 | 2,393,600 | 2,544,800 | 2,570,500 |
| Commodities and Services | 2,242,700 | 2,641,700 | 2,546,900 | 2,641,100 | 2,698,100 |
| Return Marine Passenger Fee Proceeds (1) | 45,700 | 14,300 | 14,300 | - | - |
| Total Expenditures | 4,619,900 | 5,126,200 | 4,954,800 | 5,185,900 | 5,268,600 |
| FUNDING SOURCES: | | | | | |
| State Shared Revenue | 82,400 | - | - | - | - |
| Secure Rural Schools/Roads | 919,400 | 827,400 | 815,900 | 744,700 | 734,300 |
| Support from: | | | | | |
| Marine Passenger Fee | 82,300 | 98,800 | 98,800 | 98,800 | 89,000 |
| Roaded Service Area | 3,535,800 | 4,200,000 | 4,040,100 | 4,342,400 | 4,445,300 |
| Total Funding Sources | \$ 4,619,900 | 5,126,200 | 4,954,800 | 5,185,900 | 5,268,600 |
| STAFFING | 24.27 | 25.75 | 25.75 | 24.27 | 24.75 |
| 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 FY12 Adopted Budget is an increase of \$82,700 (1.6%) from the FY12 Approved Budget.

The significant budgetary change is:

- Personnel services increased \$25,700 (1.0%) due to an increase in the Public Works Administration Allocation. The Public Works Deputy Director was previously split between Water and Wastewater Divisions but is now part of Public Works Administration as the function of this position is to serve all Public Works Departments.
- The increase in Commodities and Services is primarily due to increase fuel prices.

PUBLIC WORKS STREETS

CORE SERVICES

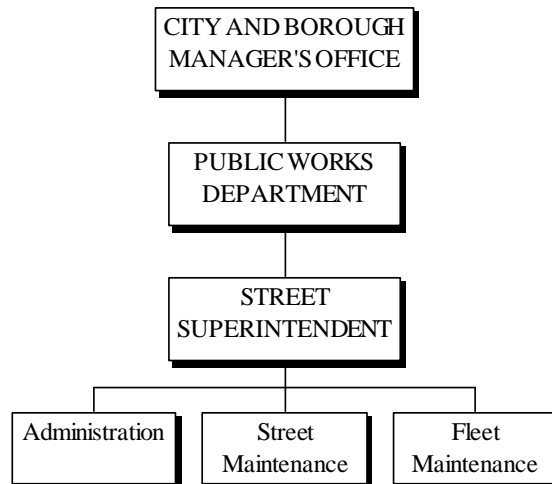
Streets Division

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 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of roadways scoring good or above on Pavement Condition Index (60+ points) | 37% | 62% | 69% | 71% | 72% |
| 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 | \$15,573 | \$18,801 | \$19,021 |
| Lane miles | 241.5 | 253.9 | 257.2 | 260 | 265 |

FUNCTIONAL ORGANIZATION CHART



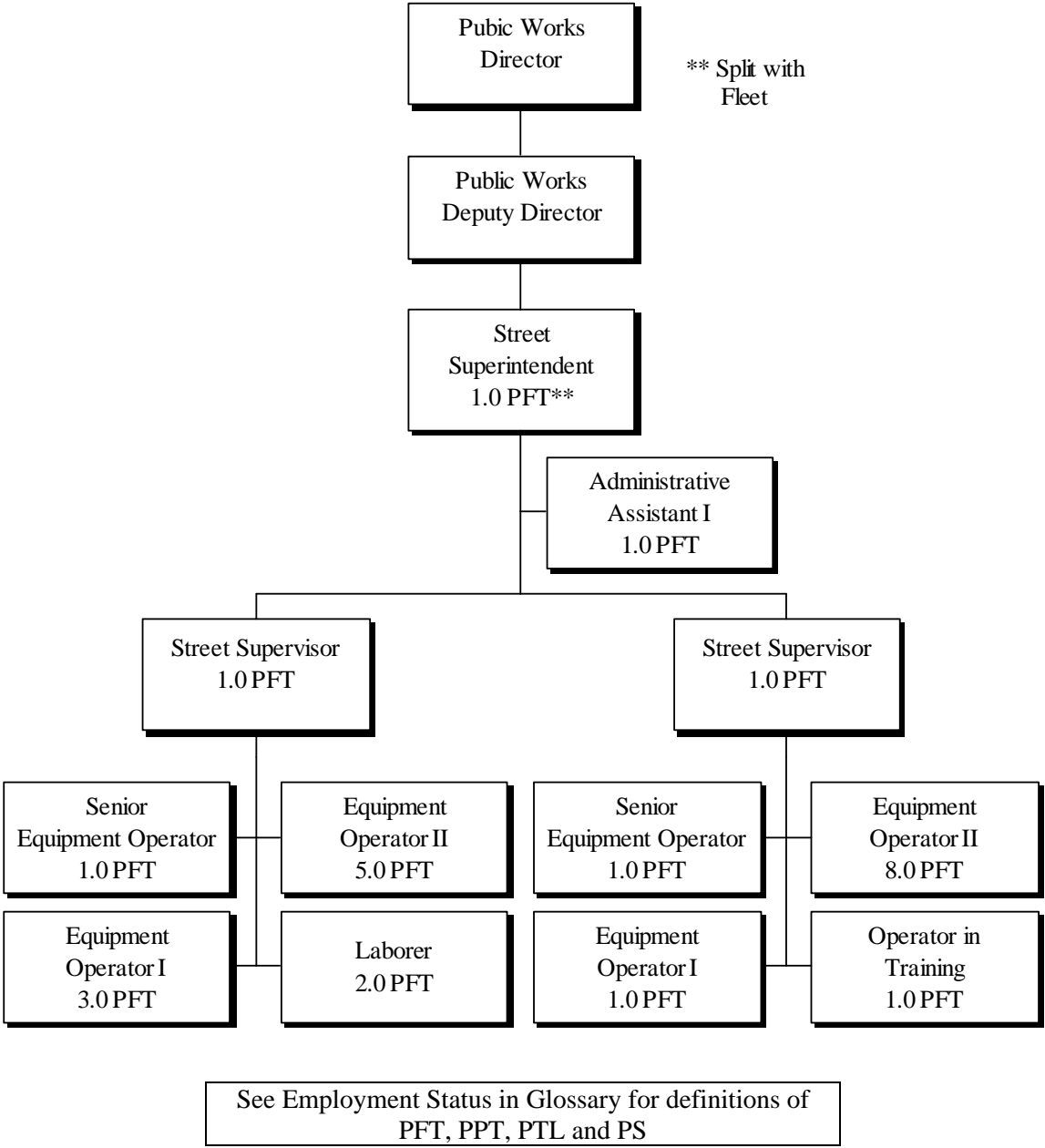
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



PUBLIC WORKS STREETS

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Streets Superintendent | 0.75 | \$ 54,000 | 0.75 | \$ 55,700 | 0.75 | \$ 67,600 |
| Streets Maintenance Supervisor | 2.00 | 163,300 | 2.00 | 165,100 | 2.00 | 165,100 |
| Senior Equipment Operator | 2.00 | 139,900 | 2.00 | 140,400 | 2.00 | 140,400 |
| Equipment Operator (1) | 17.60 | 985,500 | 17.60 | 1,008,400 | 18.00 | 1,021,000 |
| Laborer | 0.92 | 33,200 | 0.92 | 33,200 | 2.00 | 75,600 |
| Admin Assistant I | 1.00 | 38,600 | 1.00 | 39,900 | 1.00 | 39,900 |
| Snow Removal Temporaries | - | 48,000 | - | 48,000 | - | 12,000 |
| PW Admin Allocation | - | 78,500 | - | 80,900 | - | 114,300 |
| Overtime | - | 68,000 | - | 68,000 | - | 63,100 |
| Benefits | - | 884,800 | - | 929,600 | - | 990,300 |
| Vacancy Factor | - | (23,600) | - | (24,400) | - | (24,300) |
| Total before amendment | 24.27 | 2,470,200 | 24.27 | 2,544,800 | 25.75 | 2,665,000 |
| Amendments | | | | | | |
| Equipment Operator (2) | (0.60) | - | - | - | - | - |
| Laborer (2) | 1.08 | - | - | - | - | - |
| Equipment Operator (3) | 1.00 | - | - | - | (1.00) | (58,900) |
| Benefits | - | - | - | - | - | (35,600) |
| Total after amendment | 25.75 | \$ 2,470,200 | 24.27 | \$ 2,544,800 | 24.75 | \$ 2,570,500 |

(1) Equipment Operator classification includes Equipment Operators I & II and Operators in Training.

(2) There was a reorganization to better utilize staff within the existing budget.

(3) In FY11 the addition of 1.0 FTE was due to increased workloads, however, in FY12 the position was eliminated due to reorganization.

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
State Marine Passenger Fee

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

| | FY10 Actuals | FY11 | | FY12 | |
|---|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 13,300 | 13,100 | 14,200 | 13,600 | 13,700 |
| Interdepartmental Charges | 12,200 | 10,800 | 10,800 | 10,800 | 10,800 |
| Support to Visitor Services: | | | | | |
| Centennial Hall | 377,200 | 320,000 | 320,000 | 300,000 | 345,000 |
| Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council | 791,900 | 680,200 | 680,200 | 698,800 | 773,800 |
| Total Expenditures | 1,194,600 | 1,024,100 | 1,025,200 | 1,023,200 | 1,143,300 |
| FUNDING SOURCES: | | | | | |
| Hotel Tax Revenue | 1,029,600 | 930,000 | 1,050,000 | 930,000 | 1,090,000 |
| Fund Balance (To) From | 165,000 | 94,100 | (24,800) | 93,200 | 53,300 |
| Total Funding Sources | \$ 1,194,600 | 1,024,100 | 1,025,200 | 1,023,200 | 1,143,300 |
| FUND BALANCE | \$ 398,600 | 304,500 | 423,400 | 330,200 | 370,100 |

TOBACCO EXCISE TAX FUND

| | FY10 Actuals | FY11 | | FY12 | |
|--------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 6,500 | 6,500 | 7,000 | 6,600 | 6,600 |
| Interdepartmental Charges | 6,000 | 5,200 | 5,200 | 5,200 | 5,200 |
| Support to: | | | | | |
| General Fund | - | 533,300 | 533,300 | 490,200 | 410,000 |
| Social Services Block Grants : | | | | | |
| Operations | 273,600 | 764,600 | 764,600 | 764,600 | 764,600 |
| Utilities | - | 50,000 | 50,000 | 50,000 | 50,000 |
| Sales Tax Budget Reserve | - | 407,100 | 407,100 | 72,400 | - |
| Bartlett Regional Hospital | 222,300 | 185,700 | 185,700 | 185,700 | 155,400 |
| Total Expenditures | 508,400 | 1,952,400 | 1,952,900 | 1,574,700 | 1,391,800 |
| FUNDING SOURCES: | | | | | |
| Tobacco Excise Tax | 1,000,900 | 1,574,700 | 1,470,000 | 1,574,700 | 1,465,000 |
| Fund Balance (To) From | (492,500) | 377,700 | 482,900 | - | (73,200) |
| Total Funding Sources | \$ 508,400 | 1,952,400 | 1,952,900 | 1,574,700 | 1,391,800 |
| FUND BALANCE | \$ 484,700 | 107,000 | 1,800 | 1,800 | 75,000 |

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

| | | FY11 | | FY12 | |
|--|----------------------|--------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Sales Tax Division Allocation | \$ 328,900 | 378,500 | 351,700 | 391,000 | 391,700 |
| Interdepartmental Charges | 302,900 | 310,100 | 310,100 | 310,100 | 310,100 |
| Support to: | | | | | |
| Debt Service | 1,284,500 | 1,552,900 | 1,552,900 | 1,400,000 | 1,552,900 |
| General Fund - Areawide | 10,643,200 | 10,968,700 | 10,968,700 | 10,955,000 | 10,321,000 |
| Areawide Capital Projects | 17,035,500 | 16,092,600 | 16,092,600 | 15,538,500 | 15,197,100 |
| Capital Transit | 25,000 | - | - | - | - |
| Fire Service Area | 1,179,500 | 1,086,000 | 1,086,000 | 1,086,000 | 1,019,800 |
| Roaded Service Area | 10,432,300 | 10,865,000 | 10,865,000 | 10,865,000 | 10,231,000 |
| Liquor Sales Tax to: | | | | | |
| Social Services Block Grants | 157,000 | - | - | - | - |
| Bartlett Regional Hospital | 705,300 | 937,300 | 937,300 | 937,300 | 967,600 |
| Total Expenditures | 42,094,100 | 42,191,100 | 42,164,300 | 41,482,900 | 39,991,200 |
| FUNDING SOURCES: | | | | | |
| Sales Tax: | | | | | |
| Permanent 1% - | | | | | |
| General Government | 7,624,300 | 7,815,000 | 7,725,000 | 8,097,000 | 8,040,000 |
| Temporary 3%, term 07/01/07 - 06/30/12 | | | | | |
| General Government 1% | 7,624,300 | 7,815,000 | 7,725,000 | 8,097,000 | 8,040,000 |
| Capital Projects 1% | 7,624,300 | 7,815,000 | 7,725,000 | 8,097,000 | 8,040,000 |
| Emergency Budget Reserve, Capital | | | | | |
| Projects & Youth Activities 1% | 7,624,300 | 7,815,000 | 7,725,000 | 8,097,000 | 8,040,000 |
| Temporary 1% for Multiple Capital | | | | | |
| Projects: (1) | | | | | |
| Term 10/01/08 - 09/20/13 | 7,624,300 | 7,815,000 | 7,725,000 | 8,097,000 | 8,040,000 |
| Liquor Sales Tax 3% | 856,900 | 830,000 | 848,000 | 830,000 | 846,000 |
| Miscellaneous | 13,300 | 17,400 | 17,400 | 17,400 | 17,400 |
| Support from: | | | | | |
| Tobacco Excise Tax | - | 407,100 | 407,100 | 72,400 | - |
| Sustainability | 2,000,000 | - | - | - | - |
| Fund Balance (To) From | 1,102,400 | 1,861,600 | 2,266,800 | 78,100 | (1,072,200) |
| Total Funding Sources | \$ 42,094,100 | 42,191,100 | 42,164,300 | 41,482,900 | 39,991,200 |
| FUND BALANCE RESERVE | \$ 9,231,400 | 9,231,400 | 8,349,100 | 7,510,200 | 8,630,600 |
| AVAILABLE FUND BALANCES | \$ 733,200 | (1,128,400) | (651,300) | 109,500 | 139,400 |

(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

| | FY10 Actuals | FY11 | | FY12 | |
|---------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Interdepartmental Charges | \$ 4,500 | 2,800 | 2,800 | - | 5,500 |
| Support to Capital Projects (1) | 1,750,000 | 6,235,000 | 6,235,000 | - | 2,575,000 |
| Total Expenditures | 1,754,500 | 6,237,800 | 6,237,800 | - | 2,580,500 |
| FUNDING SOURCES: | | | | | |
| Port Development Fees | 2,856,900 | 1,613,900 | 2,550,600 | - | 2,579,700 |
| Fund Balance (To) From | (1,102,400) | 4,623,900 | 3,687,200 | - | 800 |
| Total Funding Sources | \$ 1,754,500 | 6,237,800 | 6,237,800 | - | 2,580,500 |
| FUND BALANCE | \$ 3,688,000 | (935,900) | 800 | 800 | - |

(1) Ordinance 2010-11(AY) is being introduced the same day the FY12 budget is being adopted. In order to properly reflect changes from Ordinance 2010-11(AY), it is included in the FY11 amended budget and projected actuals prior to actual adoption. In the event the ordinance is not adopted, this presentation will be adjusted.

LIBRARY MINOR CONTRIBUTIONS FUND

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Commodities and Services | \$ - | 5,200 | 3,800 | 5,200 | 3,800 |
| Total Expenditures | - | 5,200 | 3,800 | 5,200 | 3,800 |
| FUNDING SOURCES: | | | | | |
| Donations | 5,485 | 5,200 | 3,800 | 5,200 | 3,800 |
| Fund Balance (To) | (5,485) | - | - | - | - |
| Total Funding Sources | \$ - | 5,200 | 3,800 | 5,200 | 3,800 |
| FUND BALANCE | \$ 138,600 | 138,600 | 138,600 | 138,600 | 138,600 |

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

| | FY10 Actuals | FY11 | | FY12 | |
|--------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Interdepartmental Charges | \$ 4,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Support to: | | | | | |
| General Fund | 1,401,000 | 1,492,400 | 1,492,400 | 1,000,300 | 2,209,000 |
| Roaded Service Area | 806,500 | 823,800 | 823,800 | 823,800 | 869,600 |
| Fire Service Area | 94,200 | 84,000 | 84,000 | 84,000 | 84,000 |
| Visitor Services - | | | | | |
| Juneau Convention and Visitors | | | | | |
| Bureau (JCVB) and Southeast | | | | | |
| Alaska Marketing Council | 238,500 | 225,300 | 225,300 | 225,300 | 252,000 |
| Capital Transit | 278,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| Dock | 154,100 | 154,100 | 154,100 | 154,100 | 154,000 |
| Juneau International Airport | 271,000 | 164,000 | 164,000 | 164,000 | 159,100 |
| Bartlett Regional Hospital | 23,000 | 29,600 | 29,600 | 29,600 | 29,400 |
| Capital Projects | 1,591,500 | 1,127,700 | 1,127,700 | - | 603,900 |
| Available for Capital Projects | - | - | - | 1,781,000 | - |
| Total Expenditures | 4,862,300 | 4,384,400 | 4,384,400 | 4,545,600 | 4,644,500 |
| FUNDING SOURCES: | | | | | |
| Marine Passenger Fee | 4,785,000 | 4,299,000 | 4,293,900 | 4,514,000 | 4,346,000 |
| Returned Marine Passenger | | | | | |
| Fee Proceeds (1) | | | | | |
| General Fund | 21,100 | 47,700 | 47,700 | - | - |
| Visitor Services | 10,200 | 7,700 | 7,700 | - | - |
| Roaded Service Area | 66,700 | 48,400 | 48,400 | - | - |
| Dock | 5,500 | - | - | - | - |
| Fund Balance (To) From | (26,200) | (18,400) | (13,300) | 31,600 | 298,500 |
| Total Funding Sources | \$ 4,862,300 | 4,384,400 | 4,384,400 | 4,545,600 | 4,644,500 |
| FUND BALANCE | \$ 287,000 | 305,400 | 300,300 | 268,700 | 1,800 |

(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

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

AFFORDABLE HOUSING FUND

| | FY10 Actuals | FY11 Amended Budget | FY11 Projected Actuals | FY12 Approved Budget | FY12 Adopted Budget |
|-------------------------------|-------------------|---------------------------|------------------------------|----------------------------|---------------------------|
| EXPENDITURES: | | | | | |
| Commodities and Services | \$ 99,300 | 500,000 | 100,000 | - | 460,000 |
| Total Expenditures | 99,300 | 500,000 | 100,000 | - | 460,000 |
| FUNDING SOURCES: | | | | | |
| Loan repayments | 19,700 | - | 68,400 | - | 59,900 |
| Fund Balance (To) From | 79,600 | 500,000 | 31,600 | - | 400,100 |
| Total Funding Sources | \$ 99,300 | 500,000 | 100,000 | - | 460,000 |
| FUND BALANCE RESERVE | \$ 316,000 | 316,000 | 316,000 | 316,000 | 316,000 |
| AVAILABLE FUND BALANCE | \$ 571,600 | 71,600 | 540,000 | 540,000 | 139,900 |

STATE MARINE PASSENGER FEE FUND

| | FY10 Actuals | FY11 Amended Budget | FY11 Projected Actuals | FY12 Approved Budget | FY12 Adopted Budget |
|------------------------------|-----------------|---------------------------|------------------------------|----------------------------|---------------------------|
| EXPENDITURES: | | | | | |
| Support to Capital Projects | - | - | - | - | 4,265,000 |
| Total Expenditures | - | - | - | - | 4,265,000 |
| FUNDING SOURCES: | | | | | |
| State Marine Passenger Fees | - | - | - | - | 4,265,000 |
| Total Funding Sources | \$ - | - | - | - | 4,265,000 |
| FUND BALANCE | \$ - | - | - | - | - |

ENTERPRISE FUNDS

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|--|-----------------------|--------------------|----------------------|--------------------|--------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 53,441,800 | 55,091,300 | 56,523,100 | 56,977,400 | 59,101,800 |
| Commodities & Services | 37,263,300 | 45,241,600 | 43,352,800 | 43,607,400 | 46,827,100 |
| Capital Outlay | 4,542,900 | 6,861,200 | 7,082,000 | 5,459,500 | 9,664,500 |
| Debt Service | 3,528,600 | 3,513,100 | 3,459,300 | 3,483,200 | 3,527,800 |
| Support to Capital Projects | 5,281,600 | 10,815,000 | 10,815,000 | 5,000,000 | 1,145,000 |
| Total Expenses | 104,058,200 | 121,522,200 | 121,232,200 | 114,527,500 | 120,266,200 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 9,000 | 8,300 | 8,300 | 5,500 | 11,000 |
| User Fees | 101,435,600 | 108,449,800 | 109,724,000 | 113,030,100 | 120,547,100 |
| Rentals & Sales | 3,450,000 | 3,459,200 | 3,371,500 | 3,530,200 | 3,501,500 |
| Federal Revenues | 136,900 | 136,900 | 140,000 | 136,900 | 142,800 |
| State Revenues | 808,600 | 437,000 | 437,000 | 412,000 | 412,000 |
| Fines & Penalties | 21,400 | 14,800 | 18,300 | 14,800 | 18,800 |
| Interest | 1,722,100 | 1,079,800 | 979,900 | 1,103,800 | 897,600 |
| Support from : | | | | | |
| Liquor Tax | 705,300 | 937,300 | 937,300 | 937,300 | 967,600 |
| Tobacco Excise Tax | 222,300 | 185,700 | 185,700 | 185,700 | 155,400 |
| General Fund for Rainforest Recovery Center | 195,400 | - | - | - | - |
| Marine Passanger Fees | 448,100 | 347,700 | 347,700 | 347,700 | 342,500 |
| Special Assessments | 1,230,500 | - | - | - | - |
| Equity (To) From Fund Balance | (6,327,000) | 6,465,700 | 5,082,500 | (5,176,500) | (6,730,100) |
| Total Funding Sources | \$ 104,058,200 | 121,522,200 | 121,232,200 | 114,527,500 | 120,266,200 |
| STAFFING | 493.20 | 497.63 | 497.63 | 513.42 | 515.10 |

NOTES

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AIRPORT

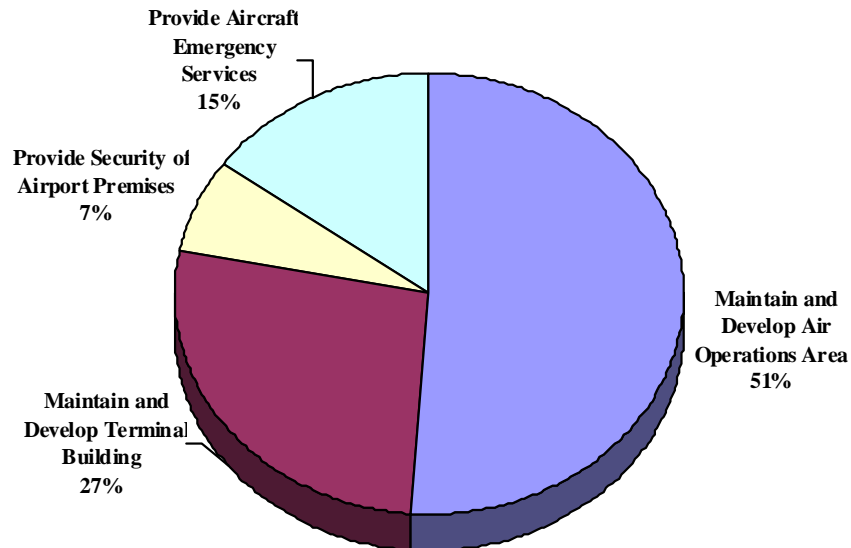
MISSION STATEMENT

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

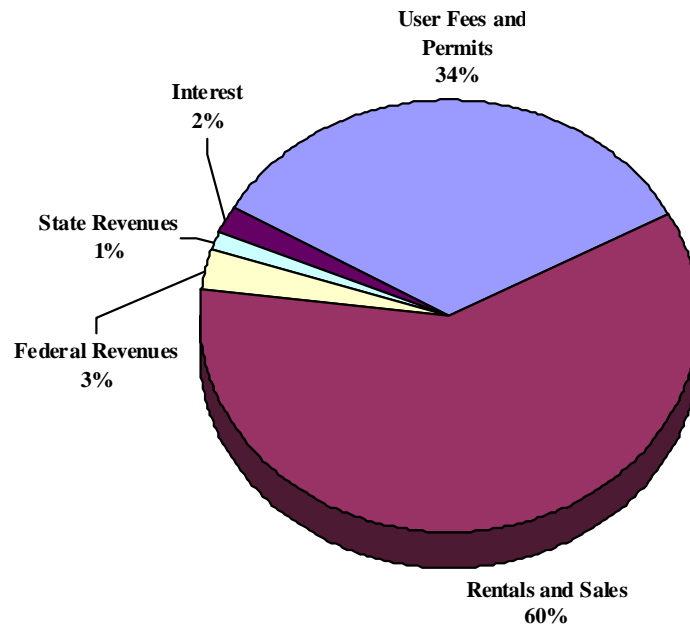
FY12 BUDGET

\$4,958,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-----------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 2,274,500 | 2,257,500 | 2,127,500 | 2,358,100 | 2,319,700 |
| Commodities & Services | 2,573,800 | 2,713,000 | 2,564,800 | 2,779,500 | 2,639,100 |
| Capital Outlay | 17,800 | - | 8,900 | - | - |
| Total Expenses | 4,866,100 | 4,970,500 | 4,701,200 | 5,137,600 | 4,958,800 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 1,611,800 | 1,605,300 | 1,610,700 | 1,605,300 | 1,617,700 |
| Rentals and Sales | 2,736,200 | 2,902,700 | 2,746,600 | 2,973,700 | 2,877,600 |
| Federal Revenues | 136,900 | 136,900 | 140,000 | 136,900 | 142,800 |
| State Shared Revenues | 156,500 | 62,000 | 62,000 | 62,000 | 62,000 |
| Fines and Penalties | 2,600 | 2,800 | 2,800 | 2,800 | 2,800 |
| Interest-Investment/Delinquencies | 102,900 | 96,800 | 96,800 | 96,800 | 96,800 |
| Support from: | | | | | |
| Marine Passanger Fee | 271,000 | 164,000 | 164,000 | 164,000 | 159,100 |
| Equity (To) From Fund Balance | (151,800) | - | (121,700) | 96,100 | - |
| Total Funding Sources | \$ 4,866,100 | 4,970,500 | 4,701,200 | 5,137,600 | 4,958,800 |
| STAFFING | 24.63 | 28.42 | 28.42 | 28.42 | 29.42 |
| FUND BALANCE | \$ 3,082,500 | 3,082,500 | 3,204,200 | 3,108,100 | 3,204,200 |

BUDGET HIGHLIGHT

The FY12 Adopted Budget represents a decrease of \$178,800 (3.5%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$38,400 (1.6%) due to increased staff time spent on duties eligible for project funding rather than the operating budget plus one vacant position was downgraded.
- Commodities & Services decreased \$144,400 (5.1%) due to mild winter season in FY11 which will translate into a reduced order of chemicals & sand in FY12.
- Rentals and Sales Revenues decreased \$96,100 (3.2%) due to new rental units still being under construction and not anticipated to be ready for occupancy until later in FY12 thus reducing previously projected revenues for FY12.

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

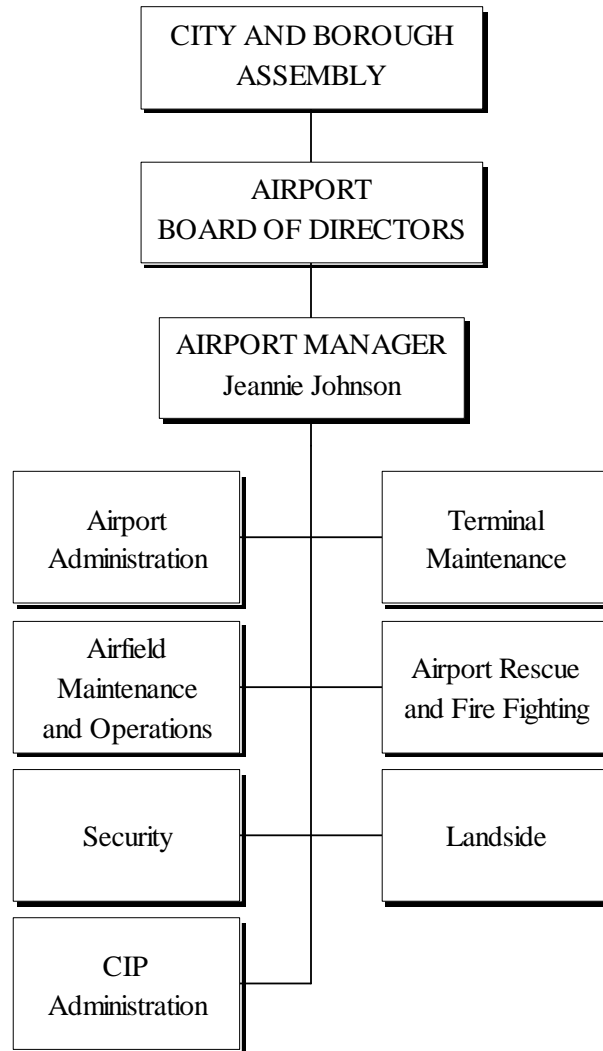
Includes: Fiscal year-end budget report and assessment of rates and charges model

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% |

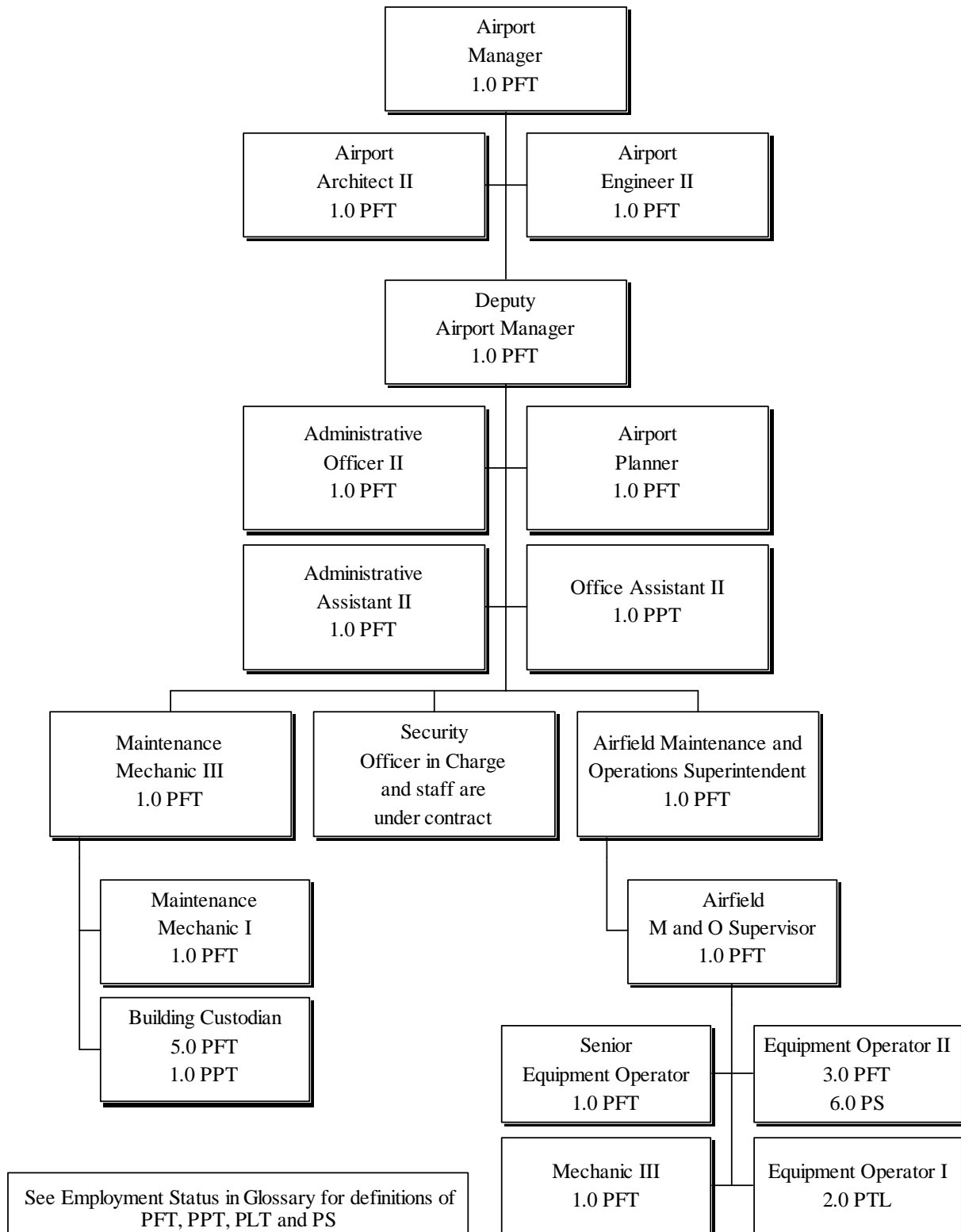
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> | No. <u>Pos.</u> | Salary & Benefits <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Airport Administration: | | | | | | |
| Airport Manager | 1.00 | \$ 102,500 | 1.00 | \$ 105,900 | 1.00 | \$ 109,300 |
| Deputy Airport Manager | 1.00 | 92,800 | 1.00 | 95,800 | 1.00 | 95,800 |
| Engineer/Architect II | 2.00 | 174,800 | 2.00 | 174,800 | 2.00 | 174,800 |
| Airport Business Manager | 1.00 | 64,600 | 1.00 | 66,800 | 1.00 | 66,800 |
| Airport Planner (1) | 1.00 | 80,800 | 1.00 | 80,800 | 1.00 | 80,800 |
| Administrative Assistant II | 1.00 | 51,200 | 1.00 | 51,200 | 1.00 | 51,200 |
| Office Assistant II | 0.50 | 15,300 | 0.50 | 15,300 | 0.50 | 15,900 |
| Eng/Architect Assistant I | 1.00 | 49,800 | 1.00 | 51,500 | 1.00 | 51,500 |
| Intern IV | 0.42 | 13,700 | 0.42 | 13,700 | 0.42 | 13,700 |
| Construction Inspector | 1.00 | 66,400 | 1.00 | 66,400 | 1.00 | 66,400 |
| Airfield Safety Coordinator (3) | 1.00 | 55,200 | 1.00 | 55,200 | 1.00 | 55,200 |
| Overtime | - | 500 | - | 500 | - | 500 |
| Benefits | - | 415,800 | - | 435,900 | - | 461,900 |
| Salaries charged to CIPs | - | (656,400) | - | (665,800) | - | (704,200) |
| Total before amendment | 10.92 | 527,000 | 10.92 | 548,000 | 10.92 | 539,600 |
| Amendment | | | | | | |
| Airport Planner (1) | - | - | - | - | (1.00) | (80,800) |
| Airport Special Projects Officer (2) | - | - | - | - | 1.00 | 52,500 |
| Airfield Safety Coordinator I&II (3) | - | - | - | - | 1.00 | 58,100 |
| Total after amendment | 10.92 | 527,000 | 10.92 | 548,000 | 11.92 | 569,400 |
| Terminal Operations: | | | | | | |
| Maintenance Mechanic III | 1.00 | 57,200 | 1.00 | 59,100 | 1.00 | 59,100 |
| Maintenance Mechanic I | 1.00 | 60,800 | 1.00 | 61,200 | 1.00 | 60,800 |
| Building Custodian | 5.50 | 224,900 | 5.50 | 237,000 | 5.50 | 205,900 |
| Overtime | - | 8,000 | - | 8,000 | - | 10,000 |
| Benefits | - | 217,900 | - | 237,800 | - | 238,300 |
| Total before amendment | 7.50 | 568,800 | 7.50 | 603,100 | 7.50 | 574,100 |
| Amendment | | | | | | |
| Shift Differential (4) | - | - | - | - | - | 23,100 |
| Total after amendment | 7.50 | \$ 568,800 | 7.50 | \$ 603,100 | 7.50 | \$ 597,200 |

AIRPORT

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---|-------------------------|---|--------------------------|---|-------------------------|---|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| Airfield Maintenance: | | | | | | |
| Airport M&O Superintendent | 1.00 | \$ 90,100 | 1.00 | \$ 91,000 | 1.00 | \$ 91,000 |
| Airfield M&O Supervisor | 1.00 | 74,000 | 1.00 | 74,100 | 1.00 | 74,100 |
| Sr. Equipment Operator | 1.00 | 67,800 | 1.00 | 67,900 | 1.00 | 67,900 |
| Automotive Mechanic III (5) | 1.00 | 67,900 | 1.00 | 69,400 | 2.00 | 131,700 |
| Equipment Operator I & II (5) | 6.00 | 362,600 | 6.00 | 367,300 | 5.00 | 307,000 |
| On Call Staff | - | 30,000 | - | 31,000 | - | 31,000 |
| Overtime | - | 74,500 | - | 75,500 | - | 75,500 |
| Benefits | - | 394,800 | - | 430,800 | - | 403,000 |
| Total before amendment | 10.00 | 1,161,700 | 10.00 | 1,207,000 | 10.00 | 1,181,200 |
| Amendment | | | | | | |
| Shift Differential (4) | - | - | - | - | - | 11,900 |
| Reimbursement from Capital Projects (6) | - | - | - | - | - | (40,000) |
| Total after amendment | 10.00 | 1,161,700 | 10.00 | 1,207,000 | 10.00 | 1,153,100 |
| Total Budget | 28.42 | \$ 2,257,500 | 28.42 | \$ 2,358,100 | 29.42 | \$ 2,319,700 |

(1) Airport Planner position was eliminated after FY11/FY12 Budgets were adopted/approved.

(2) Airport Special Projects Officer new position in FY12 to assist Manager & Deputy Manager with various outside agencies, special research and presentations.

(3) Airfield Safety Coordinator is a new position in FY12 and is 100% project funded by Capital Projects.

(4) Shift Differential is being shown separately in FY12 for better presentation.

(5) One Equipment Operator position is being reclassified to an Automotive Mechanic in FY12.

(6) Reimbursement from Capital Projects is being shown separately in FY12 due to the increase in reimbursed personnel costs.

DOCKS

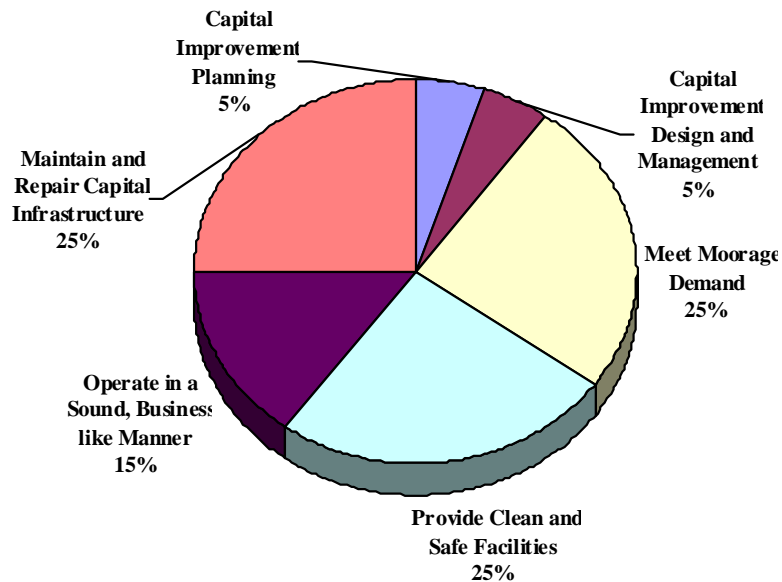
DOCKS MISSION STATEMENT

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

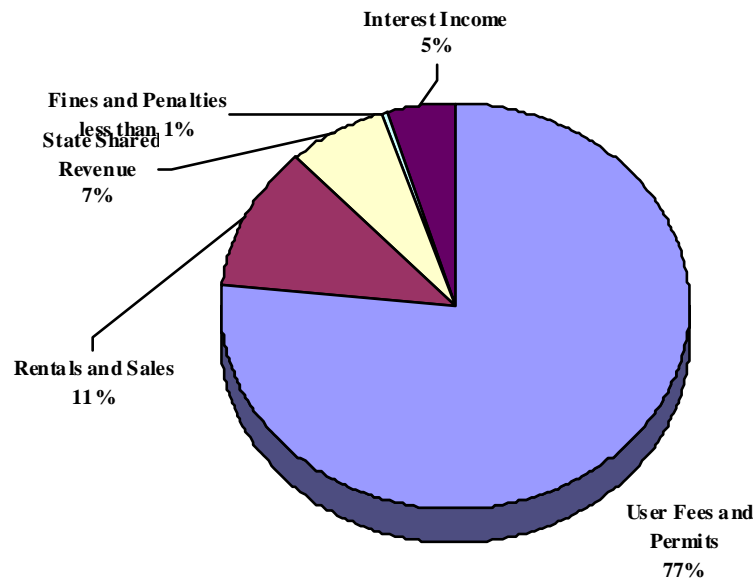
FY12 BUDGET FOR DOCKS

\$1,410,500

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

| | | FY11 | | FY12 | |
|-----------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 947,400 | 829,300 | 903,200 | 846,600 | 833,700 |
| Commodities and Services | 450,200 | 586,400 | 544,600 | 588,400 | 566,800 |
| Capital Outlay | 29,800 | 10,000 | 5,000 | 10,000 | 10,000 |
| Support to Capital Projects (1) | 5,500 | 4,000,000 | 4,000,000 | - | - |
| Total Expenses | 1,432,900 | 5,425,700 | 5,452,800 | 1,445,000 | 1,410,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 9,000 | 8,300 | 8,300 | 5,500 | 11,000 |
| User Fees and Permits | 1,723,500 | 1,660,400 | 1,491,800 | 1,660,400 | 1,515,000 |
| State Shared Revenue | 34,900 | - | - | - | - |
| Rentals | 100 | - | - | - | - |
| Interest | 150,200 | 100,000 | 101,400 | 100,000 | 101,600 |
| Support from Marine Passenger Fee | 154,100 | 154,100 | 154,100 | 154,100 | 154,000 |
| Equity To Fund Balance | (638,900) | 3,502,900 | 3,697,200 | (475,000) | (371,100) |
| Total Funding Sources | \$ 1,432,900 | 5,425,700 | 5,452,800 | 1,445,000 | 1,410,500 |
| STAFFING | 9.32 | 9.86 | 9.86 | 9.86 | 11.25 |
| FUND BALANCE | \$ 4,992,900 | 1,490,000 | 1,295,700 | 1,770,700 | 1,666,800 |

* The department is projecting their FY11 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 FY11, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY11 expenditures to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Docks FY12 Adopted Budget decreased \$34,500 (2.4%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services decreased \$12,900 (1.5%) due to a shifting of FTEs between the Docks and Harbors operations and reimbursement for staff time spent on capital projects.
- Commodities and Services decreased \$21,600 (3.7%) primarily due to lower estimates for water service costs.
- User Fees and Permits decreased \$145,400 (8.8%) due to fewer visitors than previously anticipated. This figure more closely matches the FY11 projected actuals.

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

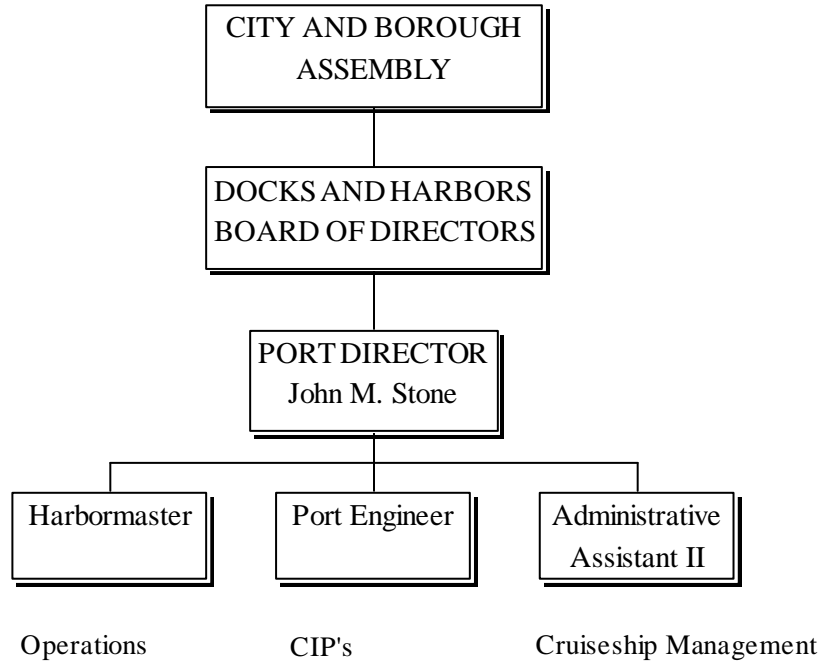
Includes: Port Director and Harbormaster

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 |

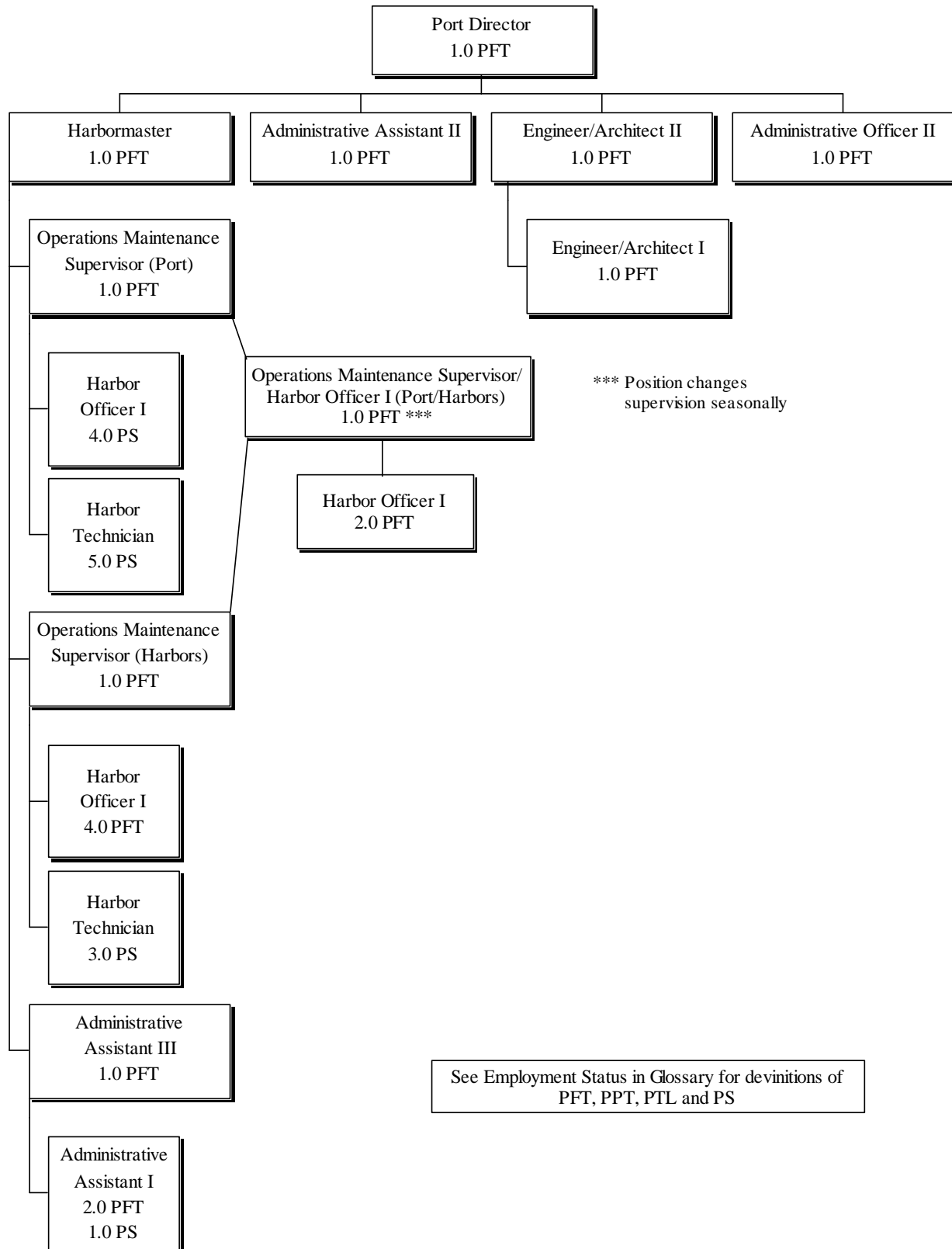
DOCKS

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART



DOCKS

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Port Director | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 |
| Harbormaster | 0.50 | 42,600 | 0.50 | 44,100 | 0.50 | 44,100 |
| Administrative Officer II (1) | 0.50 | 36,200 | 0.50 | 36,900 | 0.50 | 36,900 |
| Engineer/Architect I, II (3) | 1.25 | 116,200 | 1.25 | 116,200 | 1.25 | 118,700 |
| Administrative Assistant II | 1.00 | 51,100 | 1.00 | 51,100 | 1.00 | 41,600 |
| Administrative Assistant III (1) | 0.50 | 29,300 | 0.50 | 29,800 | 0.50 | 29,800 |
| Operations Maintenance Supervisor | 0.50 | 38,200 | 0.50 | 38,700 | 0.50 | 32,500 |
| Harbor Officer I (1)&(2) | 3.43 | 181,400 | 3.43 | 181,700 | 3.43 | 181,700 |
| Harbor Technician (2) | 1.68 | 58,700 | 1.68 | 58,700 | 1.68 | 58,700 |
| Overtime | - | 20,000 | - | 20,000 | - | 20,000 |
| Benefits | - | 364,300 | - | 379,900 | - | 425,500 |
| Reimbursement from Capital Projects | - | (172,500) | - | (174,300) | - | (291,000) |
| Total before amendment | 9.86 | 788,800 | 9.86 | 846,600 | 9.86 | 762,300 |
| Amendment | | | | | | |
| Administrative Officer II (1) | - | - | - | - | 0.50 | 22,000 |
| Engineer/Architect I, II (3) | - | - | - | - | 1.00 | 73,400 |
| Administrative Assistant III (1) | - | - | - | - | (0.50) | (29,800) |
| Harbor Officer I (1)&(2) | - | - | - | - | (0.93) | (44,300) |
| Harbor Technician (2) | - | - | - | - | 1.32 | 50,100 |
| Total after amendment | 9.86 | \$ 788,800 | 9.86 | \$ 846,600 | 11.25 | \$ 833,700 |

(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.

(2) Seasonal positions (Harbor Officer I & Harbor Technician) were increased from 0.42 FTE to 0.50 FTE to better match the summer tourism season.

(3) One Engineer/Architect I, II added to accommodate an increased workload associated with new capital improvement projects.

HARBORS

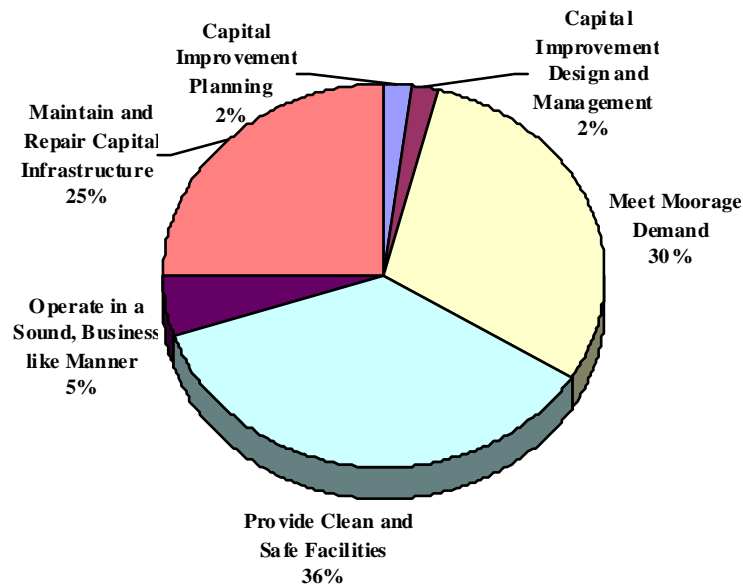
HARBORS MISSION STATEMENT

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

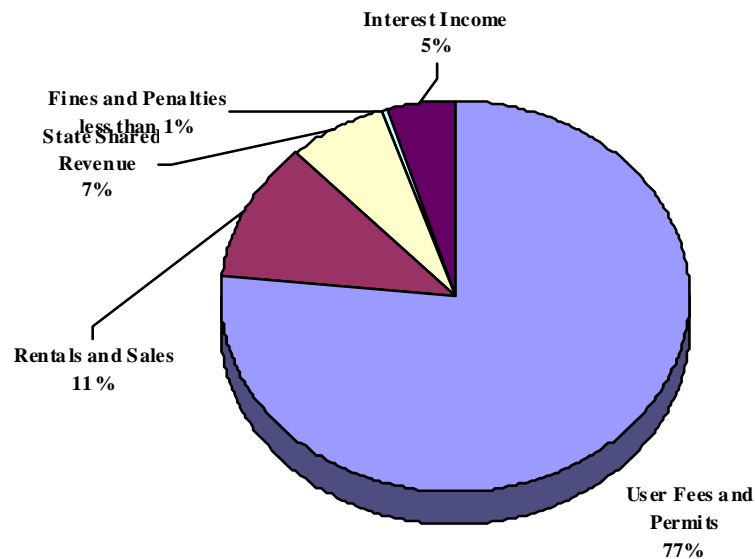
FY12 BUDGET FOR HARBORS

\$3,183,600

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

| | | FY11 | | FY12 | |
|-------------------------------|-----------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 1,241,400 | 1,266,500 | 1,450,100 | 1,288,300 | 1,380,600 |
| Commodities and Services | 868,500 | 1,057,900 | 1,001,700 | 1,037,900 | 1,041,600 |
| Capital Outlay | 29,800 | 10,000 | 10,000 | 10,000 | 10,000 |
| Debt Service | 752,700 | 752,200 | 752,200 | 751,400 | 751,400 |
| Support to Capital Projects | - | 130,000 | 130,000 | - | - |
| Total Expenses | 2,892,400 | 3,216,600 | 3,344,000 | 3,087,600 | 3,183,600 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 2,307,900 | 2,146,700 | 2,206,600 | 2,146,700 | 2,222,600 |
| Rentals and Sales | 713,700 | 556,500 | 624,900 | 556,500 | 623,900 |
| State Grant | - | 25,000 | 25,000 | - | - |
| State Shared Revenue | 415,700 | 350,000 | 350,000 | 350,000 | 350,000 |
| Fines and Penalties | 18,800 | 12,000 | 15,500 | 12,000 | 16,000 |
| Interest Income | 318,300 | 134,000 | 157,400 | 137,100 | 139,000 |
| Equity From (To) Fund Balance | (882,000) | (7,600) | (35,400) | (114,700) | (167,900) |
| Total Funding Sources | \$ 2,892,400 | 3,216,600 | 3,344,000 | 3,087,600 | 3,183,600 |
| STAFFING | 13.39 | 13.13 | 13.13 | 13.13 | 13.92 |
| FUND BALANCE RESERVE | \$ 753,200 | 753,200 | 753,200 | 753,200 | 753,200 |
| AVAILABLE FUND BALANCE | \$ 3,277,700 | 3,285,300 | 3,313,100 | 3,427,800 | 3,481,000 |

* The department is projecting their FY11 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 FY11, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY11 expenditures to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Harbors FY12 Adopted Budget increased \$96,000 (2.9%) over the FY12 Approved Budget.

The significant budgetary changes include:

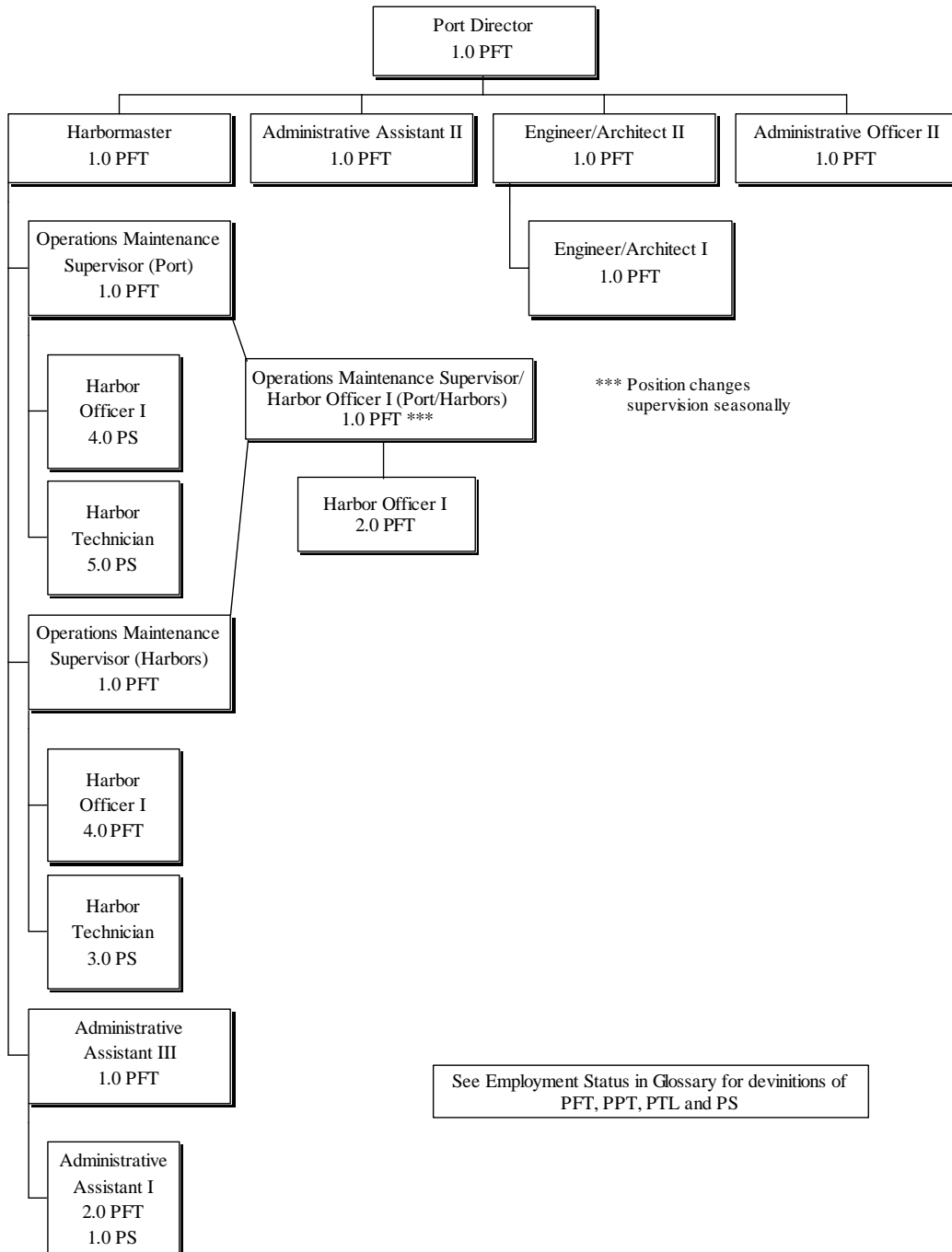
- Personnel Services increased \$92,300 (7.2%) due to an increase of 0.79 FTE in seasonal positions to better match the summer tourism season needs.
- User Fees and Permits increased \$75,900 (3.5%) due to a better than previously expected number of harbors users, even with slow economic conditions.
- Rentals and Sales increased \$67,400 (4.6%) due to new negotiated lease agreements.

HARBORS

CORE SERVICES

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

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



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

HARBORS

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Port Director | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 | 0.50 | \$ 63,800 |
| Harbormaster | 0.50 | 42,600 | 0.50 | 44,100 | 0.50 | 44,100 |
| Administrative Officer II (1) | 0.50 | 36,200 | 0.50 | 36,900 | 0.50 | 36,900 |
| Administrative Assistant III (1) | 0.50 | 29,200 | 0.50 | 29,800 | 0.50 | 29,800 |
| Operations Maintenance Supervisor (1) | 1.50 | 117,200 | 1.50 | 117,700 | 1.50 | 117,700 |
| Administrative Assistant I | 2.42 | 99,900 | 2.42 | 100,800 | 2.42 | 101,200 |
| Harbor Officer I (1)&(2) | 5.50 | 319,300 | 5.50 | 320,400 | 5.50 | 326,000 |
| Harbor Technician (1) | 1.71 | 59,800 | 1.71 | 59,800 | 1.71 | 59,800 |
| Overtime | - | 25,000 | - | 25,000 | - | 30,000 |
| Benefits | - | 473,500 | - | 490,000 | - | 517,100 |
| Total before amendment | 13.13 | 1,266,500 | 13.13 | 1,288,300 | 13.13 | 1,326,400 |
| Amendment | | | | | | |
| Administrative Assistant III (1) | - | - | - | - | 0.50 | 29,700 |
| Administrative Officer II (1) | - | - | - | - | (0.50) | (36,900) |
| Operations Maintenance Supervisor (1) | - | - | - | - | 0.50 | 38,700 |
| Harbor Officer I (1)&(2) | - | - | - | - | 1.50 | 64,400 |
| Harbor Technician (1) | - | - | - | - | (1.21) | (41,700) |
| Total after amendment | 13.13 | \$ 1,266,500 | 13.13 | \$ 1,288,300 | 13.92 | \$ 1,380,600 |

(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.

(2) Seasonal positions (Harbor Officer I & Harbor Technician) were increased from 0.42 FTE to 0.50 FTE to better match the summer tourism season.

BARTLETT REGIONAL HOSPITAL

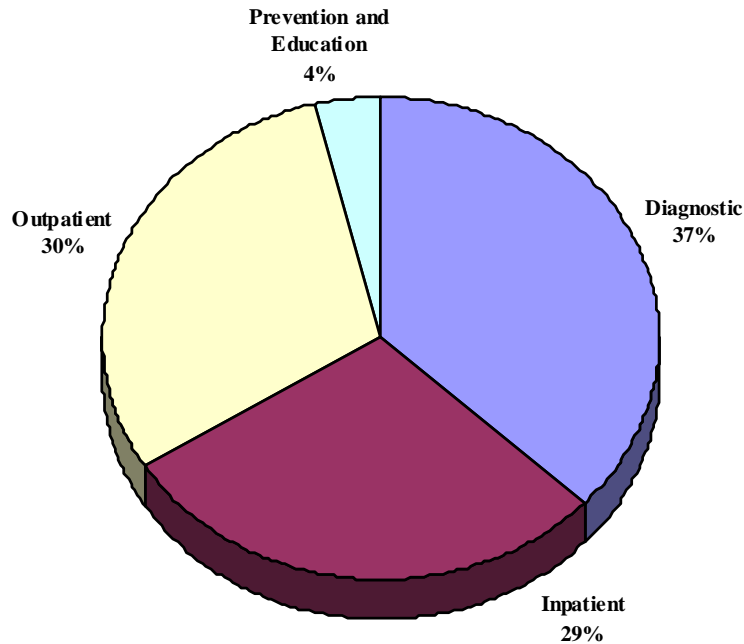
MISSION STATEMENT

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)

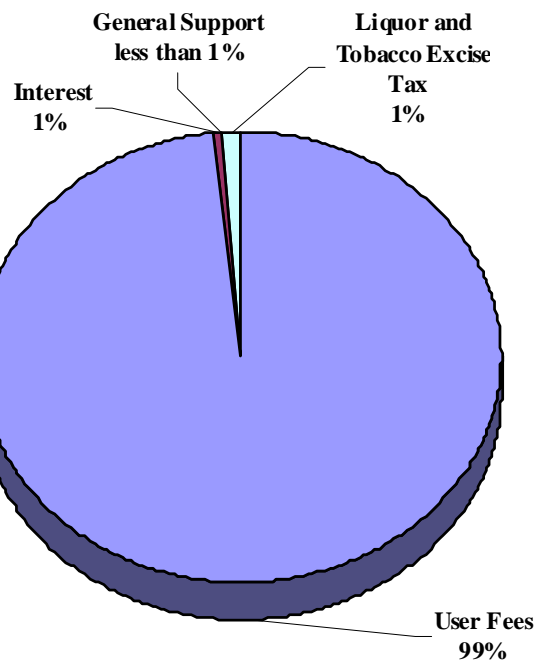
FY12 BUDGET

\$95,211,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|----------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 43,094,600 | 44,313,500 | 45,934,000 | 46,086,000 | 48,402,200 |
| Commodities and Services | 28,406,500 | 34,667,400 | 33,106,600 | 32,988,300 | 35,594,600 |
| Capital Outlay | 4,415,600 | 6,403,000 | 6,861,800 | 5,000,000 | 9,325,000 |
| Debt Service | 2,030,600 | 1,891,900 | 1,884,800 | 1,874,600 | 1,889,200 |
| Support to Capital Projects | 2,756,100 | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Total Expenses | 80,703,400 | 92,275,800 | 92,787,200 | 90,948,900 | 95,211,000 |
| FUNDING SOURCES: | | | | | |
| User Fees | 82,668,000 | 90,566,400 | 90,860,400 | 95,094,700 | 100,794,700 |
| Interest | 754,900 | 383,800 | 355,000 | 394,500 | 290,400 |
| Support from: | | | | | |
| General Fund for Rainforest | | | | | |
| Recovery Center | 195,400 | - | - | - | - |
| Liquor Tax | 705,300 | 937,300 | 937,300 | 937,300 | 967,600 |
| Tobacco Excise Tax | 222,300 | 185,700 | 185,700 | 185,700 | 155,400 |
| Marine Passenger Fee | 23,000 | 29,600 | 29,600 | 29,600 | 29,400 |
| Equity From (To) Fund Balance | (3,865,500) | 173,000 | 419,200 | (5,692,900) | (7,026,500) |
| Total Funding Sources | \$ 80,703,400 | 92,275,800 | 92,787,200 | 90,948,900 | 95,211,000 |
| STAFFING | 394.86 | 411.01 | 411.01 | 411.01 | 435.32 |
| FUND BALANCE | \$ 16,297,900 | 16,124,900 | 15,878,700 | 21,571,600 | 22,905,200 |

* The department is projecting their FY11 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 FY11, 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 FY11 expenses to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY12 Adopted Budget is an increase of \$4,262,100 (4.7%) over the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased \$2,316,200 (5.0%) due to increases in FTE's, increases in pay rate as negotiated per union, the additions of physicians to the payroll, and increase in health insurance.
- Commodities and Services increased \$2,606,300 (7.9%). Medical Supplies increased as a result of inflation, physician fees increase due to the rate increase, and repairs and maintenance increase as we add maintenance contracts on expensive medical equipment.
- Capital Outlay increased \$4,325,000 (86.5%) primarily due to the for a new hospital enterprise computer system to replace the current thirteen year old system.
- Support to Capital Projects decreased by \$5,000,000 to \$0. BRH does not foresee transferring to Capital Projects in FY12.

BARTLETT REGIONAL HOSPITAL

- User Fees increased \$5,730,000 (6.0%) due to Board approved projected rate increase. This increase will allow the hospital to set aside funds for the Child and Adolescent Mental Health Unit.
- Support from Liquor Tax increased \$30,300 and support from Tobacco Excise Tax decreased by the same amount to provide BRH with the same amount of support.

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> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation | Full Accreditation |
| JCAHO Results | 0.0400 | 0.0145 | 0.0127 | 0.029 | 0.027 |
| OSHA injury rate | 0.05 | 0.05 | 0.04 | <0.05 | <0.05 |
| Nosocomial infection rate | 0.05 | 0.05 | 0.04 | <0.05 | <0.05 |
| Patient satisfaction survey | ----- | 89.1 | 88.4 | 88.7 | 89.5 |
| Turnover rate | 27.2% | 19.3% | 13.4% | 15.7% | 12.0% |
| Staff hours per APD | 28.3 | 28.2 | 28.0 | 27.3 | 26.7 |
| Net margin | 2.86% | 5.60% | 6.60% | 4.20% | 9.09% |
| Expense per APD | \$2323.06 | \$2459.56 | \$2538.08 | \$2631.09 | \$2727.00 |

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>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| All of the Above Plus: | | | | | |
| Physician Recruitment | General Surgeon | General Surgeon | Urologist | Psychiatrist | Psychiatrist |

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>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| All of the Above Plus: | | | | | |
| Average daily census | 33.7 | 31.2 | 33.5 | 34.9 | 35.1 |
| Patient satisfaction survey | 83.2% | 87.1% | 88.0% | 86.9% | 88.0% |

Prevention/Education

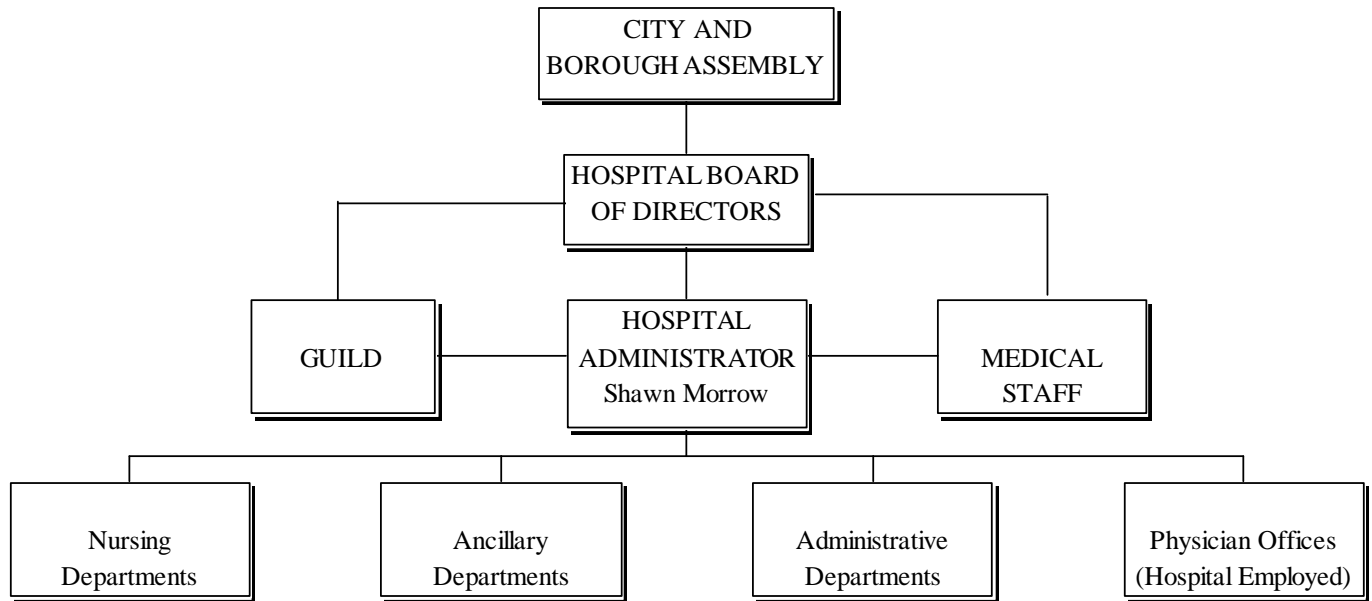
Includes: Kidsafe, Health Fairs

Services Provided to: Community

| Key Measures | <i>FY08</i> <i>Actuals</i> | <i>FY09</i> <i>Actuals</i> | <i>FY10</i> <i>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Number of people participating (Kidsafe every other year) | 1049 | 2449 | 1163 | 1146 | 1200 |

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

| CLASS TITLE: | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Chief Nursing Officer | 1.00 | \$ 140,600 | 1.00 | \$ 146,200 | 1.00 | \$ 156,000 |
| Chief Operating Officer | 1.00 | 172,000 | 1.00 | 178,900 | 1.00 | 172,000 |
| Human Resources Director | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,100 |
| Director of Pharmacy | 1.00 | 142,300 | 1.00 | 148,000 | 1.00 | 152,200 |
| Director of Materials Mgmt | 1.00 | 92,100 | 1.00 | 95,800 | 1.00 | 100,100 |
| Director of Health Info Mgmt | 1.00 | 107,000 | 1.00 | 111,300 | 1.00 | 109,200 |
| Laboratory Director | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 109,400 |
| Radiology Director | 1.00 | 121,800 | 1.00 | 126,700 | 1.00 | 132,300 |
| Facility Director | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,100 |
| Information Systems Director | 1.00 | 111,000 | 1.00 | 115,400 | 1.00 | 115,100 |
| Community Relations Director | 1.00 | 106,000 | 1.00 | 110,200 | 1.00 | 115,100 |
| Director of Case Management | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,100 |
| Physical Rehab Director | 1.00 | 121,800 | 1.00 | 126,700 | 1.00 | 133,100 |
| Dietary Supervisor | 1.99 | 119,200 | 1.99 | 124,000 | 2.06 | 129,600 |
| Patient Financial Services Director | 1.00 | 80,100 | 1.00 | 83,300 | 1.00 | 91,600 |
| Patient Access Services Director | 1.00 | 80,100 | 1.00 | 83,300 | 1.00 | 83,600 |
| Nutrition Director | 1.00 | 91,600 | 1.00 | 95,300 | 1.00 | 94,900 |
| Controller | 1.00 | 115,700 | 1.00 | 120,300 | 1.00 | 120,100 |
| Nurse Manager | 4.00 | 487,300 | 4.00 | 506,800 | 4.00 | 516,100 |
| House Supervisor | 4.88 | 488,100 | 4.88 | 507,600 | 4.55 | 467,600 |
| Patient Education Coordinator | 2.00 | 173,700 | 2.00 | 180,600 | 2.00 | 182,500 |
| Lead House Supervisor | 0.95 | 111,400 | 0.95 | 115,900 | 0.93 | 116,100 |
| Clinical Case Manager | 2.00 | 185,800 | 2.00 | 193,200 | 2.80 | 263,900 |
| Nursing System Director | 1.00 | 121,800 | 1.00 | 126,700 | 1.00 | 132,300 |
| MHU Unit Director | 1.00 | 132,300 | 1.00 | 137,600 | 1.00 | 133,200 |
| Surgical Services Director | 1.00 | 141,200 | 1.00 | 146,800 | 1.00 | 153,100 |
| Quality/Process Improve Director | 1.00 | 141,200 | 1.00 | 146,800 | 1.00 | 144,500 |
| Education Director | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,100 |
| Education Coordinator | 2.56 | 229,300 | 2.56 | 238,500 | 2.70 | 236,000 |
| Infection Control Coordinator | 1.00 | 95,200 | 1.00 | 99,000 | 0.93 | 95,500 |
| Cardiac Rehab Care Coordinator | 0.48 | 46,500 | 0.48 | 48,400 | 0.72 | 69,400 |
| Clinical Info Sys Analyst | 0.97 | 89,000 | 0.97 | 92,600 | 1.00 | 91,600 |
| PACS Administrator | 1.10 | 87,100 | 1.10 | 90,600 | 1.05 | 92,300 |
| Lab Systems Analyst | 1.00 | 87,700 | 1.00 | 91,200 | 1.00 | 92,100 |
| Clinical Assistant Manager | 2.11 | 206,800 | 2.11 | 215,100 | 2.20 | 224,500 |
| Clinical Coordinator RRC | 1.04 | 71,300 | 1.04 | 74,200 | 1.14 | 89,100 |
| Clinical Nurse V | 6.41 | 608,300 | 6.41 | 632,600 | 3.52 | 338,700 |
| Clinical Nurse IV | 6.16 | 546,400 | 6.16 | 568,300 | 8.49 | 751,000 |
| Clinical Nurse III | 57.36 | 4,925,100 | 57.36 | 5,122,100 | 69.93 | 6,541,700 |
| Clinical Nurse II | 13.24 | 1,019,200 | 13.24 | 1,060,000 | 3.22 | 245,900 |
| Clinical Nurse I | 3.25 | 381,700 | 3.25 | 397,000 | 4.33 | 280,800 |
| Nurse Intern | 1.05 | 50,400 | 1.05 | 52,400 | 0.74 | 32,400 |
| PRN | 0.03 | 400 | 0.03 | 400 | 0.15 | 800 |
| Licensed Practical Nurse | 4.35 | 257,500 | 4.35 | 267,800 | 3.41 | 207,400 |
| Dive Supervisor | 0.03 | 2,500 | 0.03 | 2,600 | 0.03 | 2,200 |
| Risk Manager | 1.00 | 102,100 | 1.00 | 106,200 | 1.00 | 105,200 |
| Nurse Reviewer | 0.50 | 44,500 | 0.50 | 46,300 | 0.50 | 49,500 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Regulatory Specialist | 1.00 | 92,400 | 1.00 | 96,100 | 1.00 | 94,600 |
| Pharmacist | 4.40 | 639,000 | 4.40 | 664,600 | 4.03 | 626,300 |
| Pharmacy Intern | - | - | - | - | 0.15 | 7,100 |
| Speech Therapist | 0.50 | 40,900 | 0.50 | 42,500 | 0.70 | 59,700 |
| Physical Therapist | 5.73 | 556,600 | 5.73 | 578,900 | 5.62 | 577,400 |
| Occupational Therapist | 1.65 | 136,000 | 1.65 | 141,400 | 1.57 | 134,200 |
| Respiratory Therapist | 4.90 | 396,000 | 4.90 | 411,800 | 4.91 | 393,400 |
| Respiratory Therapy Director | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,100 |
| Compliance Officer | 1.00 | 105,900 | 1.00 | 110,100 | 1.00 | 115,800 |
| Dietician | 1.50 | 104,800 | 1.50 | 109,000 | 2.01 | 143,200 |
| Accounting Manager | 1.00 | 77,800 | 1.00 | 80,900 | 1.00 | 79,800 |
| Grant Writer | 0.75 | 48,200 | 0.75 | 50,100 | 0.75 | 50,800 |
| Physician Practice Admin | 1.00 | 121,800 | 1.00 | 126,700 | 2.00 | 254,200 |
| Collection Supervisor | 1.05 | 59,000 | 1.05 | 61,400 | 1.00 | 56,400 |
| Patient Account Supervisor | 1.13 | 81,600 | 1.13 | 84,900 | 2.10 | 135,200 |
| Physician Office Manager | 2.00 | 126,000 | 2.00 | 131,000 | 2.00 | 115,000 |
| Social Worker | 0.75 | 52,000 | 0.75 | 54,100 | 1.45 | 104,000 |
| Social Work Services Associate | 3.07 | 213,900 | 0.99 | 27,700 | - | - |
| Substance Abuse Counselor | - | - | 4.16 | 292,700 | 3.53 | 233,100 |
| Social Work Case Manager | - | - | 3.07 | 222,500 | 2.00 | 140,200 |
| Activities Program Coordinator | 0.99 | 26,600 | - | - | 1.00 | 50,800 |
| Substance Abuse Counselor II | 4.16 | 281,400 | - | - | 4.85 | 338,300 |
| MHU Clinical Coordinator | 1.00 | 89,300 | 1.00 | 92,900 | 1.50 | 134,500 |
| Lead Histology Tech | 1.07 | 89,100 | 1.07 | 92,700 | 1.16 | 101,900 |
| Resident Aide | 6.50 | 271,200 | 6.50 | 282,000 | 6.46 | 280,400 |
| Med Asst II | - | - | - | - | 1.00 | 48,900 |
| Histology Tech II | 1.00 | 73,200 | 1.00 | 76,100 | 1.05 | 81,100 |
| Laboratory - Med Tech II | 4.00 | 342,900 | 4.00 | 356,600 | 4.07 | 367,600 |
| Laboratory - Med Tech | 4.52 | 355,900 | 4.52 | 370,100 | 5.49 | 445,300 |
| Laboratory - Aide | 0.24 | 7,800 | 0.24 | 8,100 | 1.00 | 41,400 |
| Laboratory - Aide II | 4.50 | 202,700 | 4.50 | 210,800 | 4.36 | 201,900 |
| Path Secretary/Transcriptionist | 1.00 | 48,800 | 1.00 | 50,800 | 1.00 | 50,100 |
| OR - Support Tech | 7.42 | 444,200 | 7.42 | 462,000 | 8.45 | 533,800 |
| Mental Health Asst I | 2.77 | 131,300 | 2.77 | 136,600 | 2.81 | 142,800 |
| Therapy Aide / Clerk | 2.03 | 80,200 | 2.03 | 83,400 | 2.22 | 97,200 |
| Certified Nurse Asst I | 5.30 | 220,800 | 5.30 | 229,600 | 2.08 | 87,800 |
| Radiology Tech III | 1.21 | 98,300 | 1.21 | 102,200 | 0.79 | 77,600 |
| Radiology Tech II | 5.19 | 410,000 | 5.19 | 426,400 | 5.01 | 413,200 |
| CT Scan Tech II | 1.79 | 156,300 | 1.79 | 162,600 | 2.29 | 231,800 |
| Mammo Tech II | 1.36 | 68,800 | 1.36 | 71,600 | 1.00 | 70,500 |
| MRI Tech II | 0.10 | 9,700 | 0.10 | 10,100 | 1.09 | 104,300 |
| Special Imaging Coordinator | 3.42 | 328,500 | 3.42 | 341,600 | 1.83 | 211,700 |
| Lead Mammography Tech | 1.04 | 89,000 | 1.04 | 92,600 | 1.00 | 89,600 |
| Ultrasound Tech III | 1.10 | 109,700 | 1.10 | 114,100 | 2.51 | 266,400 |
| Ultrasound Tech II | 2.40 | 206,400 | 2.40 | 214,700 | 1.32 | 127,000 |
| Ultrasound Coordinator | 1.37 | 148,800 | 1.37 | 154,800 | 1.29 | 142,000 |
| Mammography Coordinator | - | - | - | - | 1.00 | 95,200 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-----------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Coder I | 1.95 | 101,300 | - | - | 1.00 | 47,300 |
| Coder II | - | - | 1.95 | 105,400 | 2.00 | 54,900 |
| Transcriptionist | 5.24 | 259,800 | 5.24 | 270,200 | 5.01 | 257,700 |
| CSR Tech | 1.01 | 41,600 | 1.01 | 43,300 | 1.01 | 42,600 |
| Inside Tender | 0.03 | 2,000 | 0.03 | 2,100 | 0.02 | 1,600 |
| Mental Health Asst II | 3.60 | 193,800 | 3.60 | 201,600 | 5.62 | 310,200 |
| Certified Nurse Asst II | 12.52 | 593,300 | 12.52 | 617,000 | 18.78 | 839,500 |
| Emergency Medical Technician | 8.24 | 431,800 | 8.24 | 449,100 | 8.99 | 487,000 |
| Pharmacy Tech III | 2.34 | 122,400 | 2.34 | 127,300 | 2.18 | 119,800 |
| Pharmacy Tech II | 1.17 | 61,300 | 1.17 | 63,800 | 1.66 | 84,100 |
| Pharmacy Tech I | 0.59 | 26,500 | 0.59 | 27,600 | 0.15 | 5,500 |
| Operations Support Tech | 1.00 | 64,600 | 1.00 | 67,200 | 1.07 | 69,800 |
| Network Support Tech | 2.15 | 152,700 | 2.15 | 158,800 | 2.14 | 151,900 |
| Database Analyst | 0.99 | 68,600 | 0.99 | 71,300 | 1.05 | 75,700 |
| Network Administrator | 1.04 | 90,500 | 1.04 | 94,100 | 1.05 | 94,200 |
| Business Systems Analyst | 0.97 | 78,200 | 0.97 | 81,300 | 1.00 | 86,300 |
| System Administrator | 1.03 | 92,200 | 1.03 | 95,900 | 1.04 | 95,500 |
| Administrative Assistant | 2.00 | 102,800 | 2.00 | 106,900 | 2.00 | 105,500 |
| Medical Staff Coordinator | 1.00 | 57,700 | 1.00 | 60,000 | 1.00 | 60,300 |
| HR Generalist | 2.00 | 125,000 | 2.00 | 130,000 | 2.00 | 131,600 |
| Executive Assistant | 1.00 | 57,200 | 1.00 | 59,500 | 1.00 | 58,700 |
| HR Recruiter | 0.50 | 37,000 | 0.50 | 38,500 | 1.00 | 76,000 |
| HR Specialist | 1.00 | 43,200 | 1.00 | 44,900 | 1.00 | 44,300 |
| Administrative Clerk | 1.06 | 38,800 | 1.06 | 40,400 | 0.45 | 19,100 |
| Pt Fin Svc Representative | 3.72 | 143,900 | 3.72 | 149,700 | 6.70 | 264,000 |
| Physician Billing Clerk | 3.52 | 134,700 | 3.52 | 140,100 | 2.50 | 95,100 |
| Physician Billing Clerk II | 3.16 | 141,600 | 3.16 | 147,300 | 3.50 | 160,400 |
| Accounting Tech I | 1.00 | 44,800 | 1.00 | 46,600 | 1.00 | 46,800 |
| Administrative Clerk II | 11.26 | 480,000 | 11.26 | 499,200 | 10.41 | 462,600 |
| PFS Specialist | 6.02 | 263,700 | 6.02 | 274,200 | 2.04 | 92,100 |
| Physician Billing System Admin | 1.00 | 49,000 | 1.00 | 51,000 | 1.00 | 52,800 |
| Quality Review and Regulations | 1.00 | 43,200 | 1.00 | 44,900 | 1.00 | 45,200 |
| Insurance Verification Rep | - | - | - | - | 1.00 | 38,000 |
| Insurance Verification Specialist | 1.00 | 44,200 | 1.00 | 46,000 | 1.92 | 87,400 |
| Patient Account Services Rep | 3.04 | 138,500 | 3.04 | 144,000 | 14.55 | 680,100 |
| Patient Account Services Spec | 9.08 | 436,500 | 9.08 | 454,000 | 2.57 | 124,800 |
| Patient Account Services Comm Spe | 1.01 | 41,900 | 1.01 | 43,600 | 0.96 | 43,000 |
| PFS Financial Counselor Rep | 1.00 | 39,100 | 1.00 | 40,700 | 1.00 | 40,200 |
| Diag Im Office Supervisor | 1.00 | 46,700 | 1.00 | 48,600 | 0.95 | 46,800 |
| Buyer | 1.50 | 72,200 | 1.50 | 75,100 | 1.50 | 75,900 |
| Storeroom Clerk II | 2.00 | 74,500 | 2.00 | 77,500 | 1.85 | 69,700 |
| Accounting Tech II | 1.00 | 49,500 | 1.00 | 51,500 | 1.00 | 50,700 |
| Unit Clerk | 2.68 | 118,900 | 2.68 | 123,700 | 2.38 | 113,300 |
| Timekeeper/Outside Tender | 0.03 | 1,300 | 0.03 | 1,400 | 0.02 | 1,100 |
| Surgical Services Scheduler | 1.02 | 44,000 | 1.02 | 45,800 | 1.01 | 45,300 |
| Surgical Services Attendant | 1.01 | 49,800 | 1.01 | 51,800 | 1.00 | 52,000 |
| Cook | 7.00 | 329,900 | 7.00 | 343,100 | 7.10 | 352,000 |
| Diet Aide | 8.68 | 337,400 | 8.68 | 350,900 | 8.47 | 358,900 |

BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL, CONTINUED

| CLASS TITLE: | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|---------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| Lead Security Officer | 1.00 | 67,300 | 1.00 | 70,000 | 1.00 | 69,100 |
| Security Officer | 4.48 | 220,500 | 4.48 | 229,300 | 4.77 | 250,400 |
| Env Svc Director | 1.00 | 71,400 | 1.00 | 74,300 | 1.02 | 77,100 |
| Env Svc Tech I | 19.50 | 805,300 | 19.50 | 837,500 | 19.02 | 789,100 |
| Laundry Tech I | 3.50 | 125,500 | 3.50 | 130,500 | 4.30 | 164,100 |
| Lead Maintenance Mechanic | 1.00 | 65,800 | 1.00 | 68,400 | 1.05 | 79,300 |
| Lead Bio-Med Tech | 1.00 | 76,400 | 1.00 | 79,500 | 1.00 | 78,700 |
| Bio-Med Tech II | 1.00 | 61,800 | 1.00 | 64,300 | 1.00 | 64,400 |
| Maintenance Mechanic II | 2.28 | 162,100 | 2.28 | 168,600 | 1.57 | 116,300 |
| Maintenance Mechanic I | 5.72 | 356,800 | 5.72 | 371,100 | 5.09 | 324,700 |
| Psychiatrist | 1.00 | 252,700 | 1.00 | 262,800 | 1.00 | 259,300 |
| Adult Psychiatrist | 1.00 | 225,000 | 1.00 | 234,000 | 2.00 | 472,000 |
| Child Psychiatrist | 1.00 | 225,900 | 1.00 | 234,900 | 1.00 | 231,800 |
| Child Psychiatrist I | 1.00 | 225,900 | 1.00 | 234,900 | 1.00 | 231,800 |
| Psychiatric Services Director | 1.00 | 229,800 | 1.00 | 239,000 | 1.00 | 235,800 |
| Surgeon | 2.00 | 727,900 | 2.00 | 757,000 | 2.00 | 718,200 |
| Benefits | - | 14,232,500 | - | 14,800,900 | - | 15,324,100 |
| Total Hospital Employees | 411.01 | \$ 44,313,500 | 411.01 | \$ 46,086,000 | 435.32 | \$ 48,402,200 |

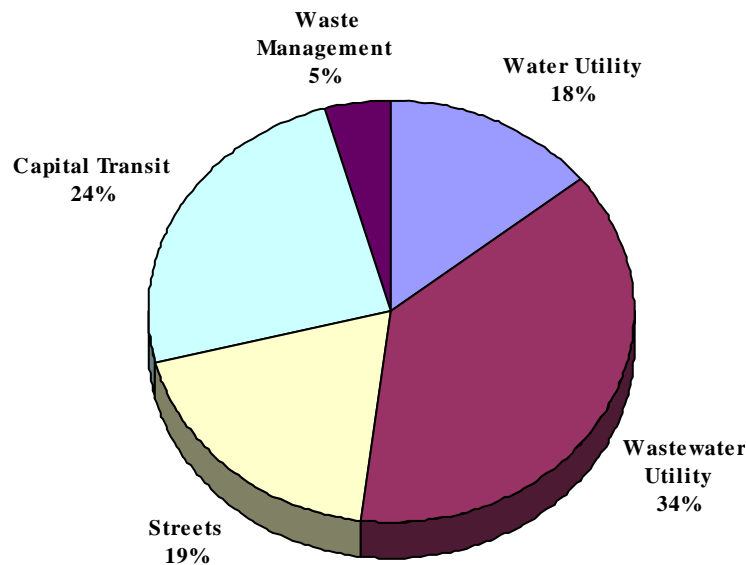
WASTE MANAGEMENT

MISSION STATEMENT

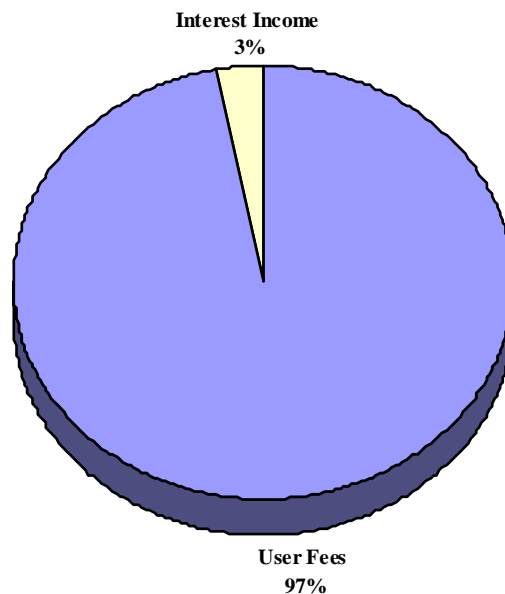
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR WASTE MANAGEMENT \$1,227,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



WASTE MANAGEMENT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 82,800 | 139,500 | 142,300 | 145,100 | 153,800 |
| Commodities and Services | 792,400 | 1,095,500 | 1,079,100 | 1,069,600 | 1,073,500 |
| Total Expenses | 875,200 | 1,235,000 | 1,221,400 | 1,214,700 | 1,227,300 |
| FUNDING SOURCES: | | | | | |
| User Fees | 1,083,900 | 1,038,400 | 1,067,500 | 1,038,400 | 1,067,400 |
| Interest Income | 37,600 | 30,800 | 25,800 | 31,600 | 25,900 |
| Equity (To) From Fund Balance | (246,300) | 165,800 | 128,100 | 144,700 | 134,000 |
| Total Funding Sources | \$ 875,200 | 1,235,000 | 1,221,400 | 1,214,700 | 1,227,300 |
| STAFFING | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| FUND BALANCE | \$ 1,146,900 | 981,100 | 1,018,800 | 874,100 | 884,800 |

BUDGET HIGHLIGHT

The Public Works Waste Management Division's FY12 Adopted Budget is an increase of \$12,600 (1.0%) over the FY12 Approved Budget.

There are no significant budgetary changes.

WASTE MANAGEMENT

CORE SERVICES

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

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

Includes: Recycle 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>Actuals</i> | <i>FY11</i> <i>Projected</i> | <i>FY12</i> <i>Projected</i> |
|---|---|---|---|---|---|
| Tons of waste material recycled | 1,954 | 1,867 | 2,025 | 2,021 | 2,300 |
| Percentage of increase/decrease of collected waste material | 93% | -4% | 8% | 6% | 7% |
| Pounds of household hazardous material collected/treated | 513,716 | 506,175 | 467,602 | 450,000 | 450,000 |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15% | 0% | -7% | -4% | 0% |
| Junk Vehicle Totals | 963 | 862 | 663 | 575 | 600 |
| 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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|-------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Solid Waste Coordinator | 1.00 | \$ 78,100 | 1.00 | \$ 80,700 | 1.00 | \$ 80,700 |
| Overtime | - | 1,500 | - | 1,500 | - | 1,500 |
| Benefits | - | 40,500 | - | 42,900 | - | 43,300 |
| PW Admin Allocation | - | 19,400 | - | 20,000 | - | 28,300 |
| Total Budget | 1.00 | \$ 139,500 | 1.00 | \$ 145,100 | 1.00 | \$ 153,800 |

NOTES

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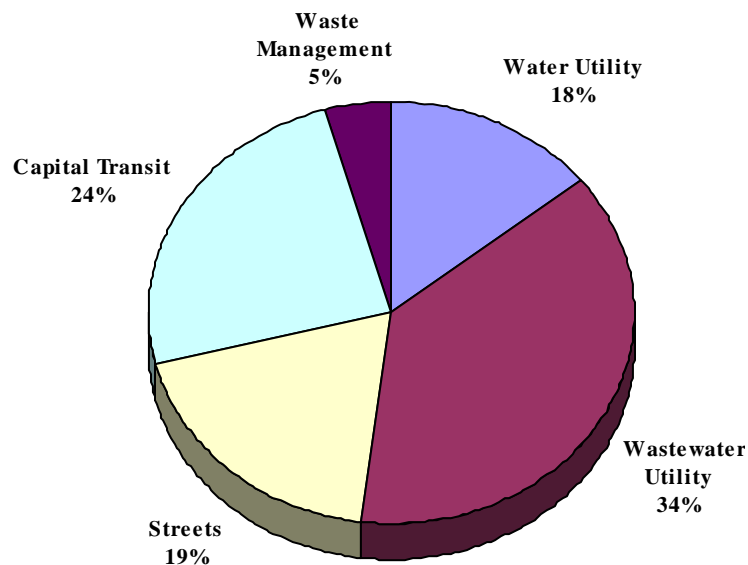
WASTEWATER

MISSION STATEMENT

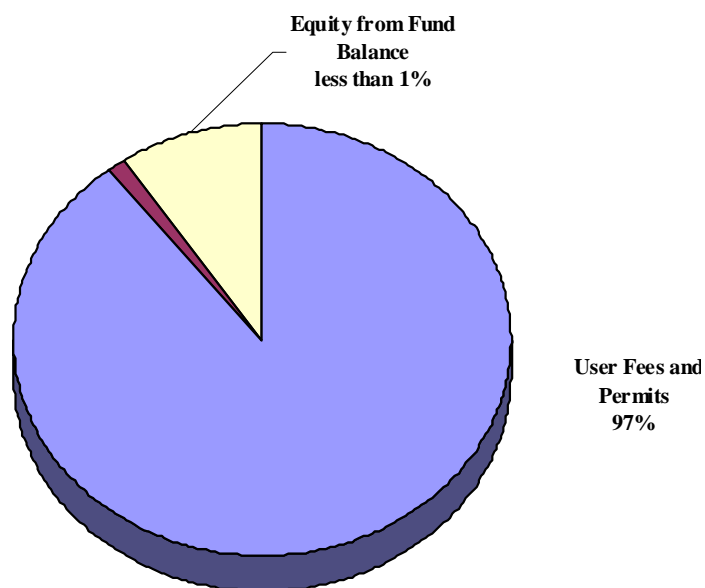
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR WASTEWATER UTILITY \$10,395,900

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 4,010,100 | 4,345,200 | 4,240,800 | 4,440,100 | 4,291,400 |
| Commodities and Services | 3,085,200 | 3,849,900 | 3,884,600 | 3,858,300 | 4,517,300 |
| Capital Outlay | 32,700 | 298,200 | 80,000 | 299,500 | 179,500 |
| Debt Service | 463,300 | 558,800 | 512,000 | 552,700 | 582,700 |
| Support to Capital Projects | 100,000 | 505,000 | 505,000 | - | 825,000 |
| Total Expenses | 7,691,300 | 9,557,100 | 9,222,400 | 9,150,600 | 10,395,900 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 8,253,100 | 7,698,900 | 8,568,500 | 7,698,900 | 9,115,300 |
| State Shared Revenue | 134,100 | - | - | - | - |
| Interest | 169,200 | 142,400 | 114,600 | 146,400 | 114,800 |
| Support From: | | | | | |
| Special Assessments | 1,230,500 | - | - | - | - |
| Equity From (To) Fund Balance | (2,095,600) | 1,715,800 | 539,300 | 1,305,300 | 1,165,800 |
| Total Funding Sources | \$ 7,691,300 | 9,557,100 | 9,222,400 | 9,150,600 | 10,395,900 |
| STAFFING | 35.00 | 35.00 | 35.00 | 35.00 | 34.50 |
| FUND BALANCE | \$ 4,587,400 | 2,871,600 | 4,048,100 | 2,742,800 | 2,882,300 |

BUDGET HIGHLIGHT

The Public Works Wastewater Division's FY12 Adopted Budget is an increase of \$1,245,300 (13.6%) over the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel services decreased \$148,700 (3.4%) due in part to the transfer of the Public Works Deputy Director position into Public Works Administration. This position was previously split between the Water and Wastewater Divisions. However, the function of this position is to serve all Public Works divisions.
- Contractual services increased \$659,000 (17.1%) due to the cost of bio-solids disposal as a result of the incinerator being out of commission. The division is currently exploring options for bio-solids disposal as an alternative to incineration. In addition, fuel oil prices increased significantly.
- Support to Capital Projects increased to \$825,000 to fund projects which are not grant-funded.

WASTEWATER

- CORE SERVICES

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

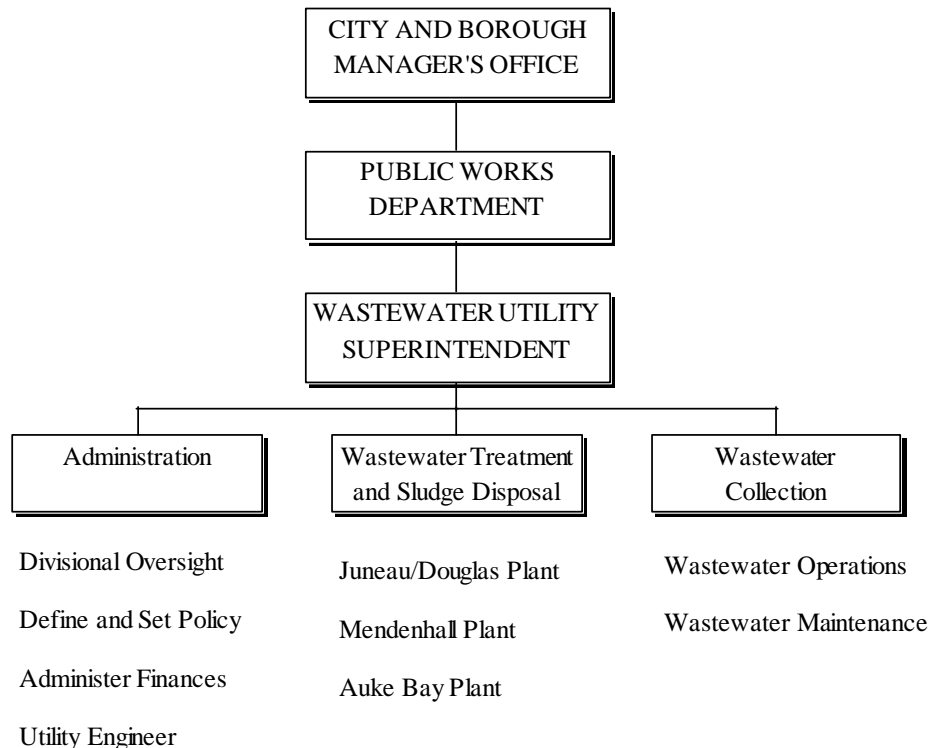
Wastewater Utility: Collect and treat sanitary sewage

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

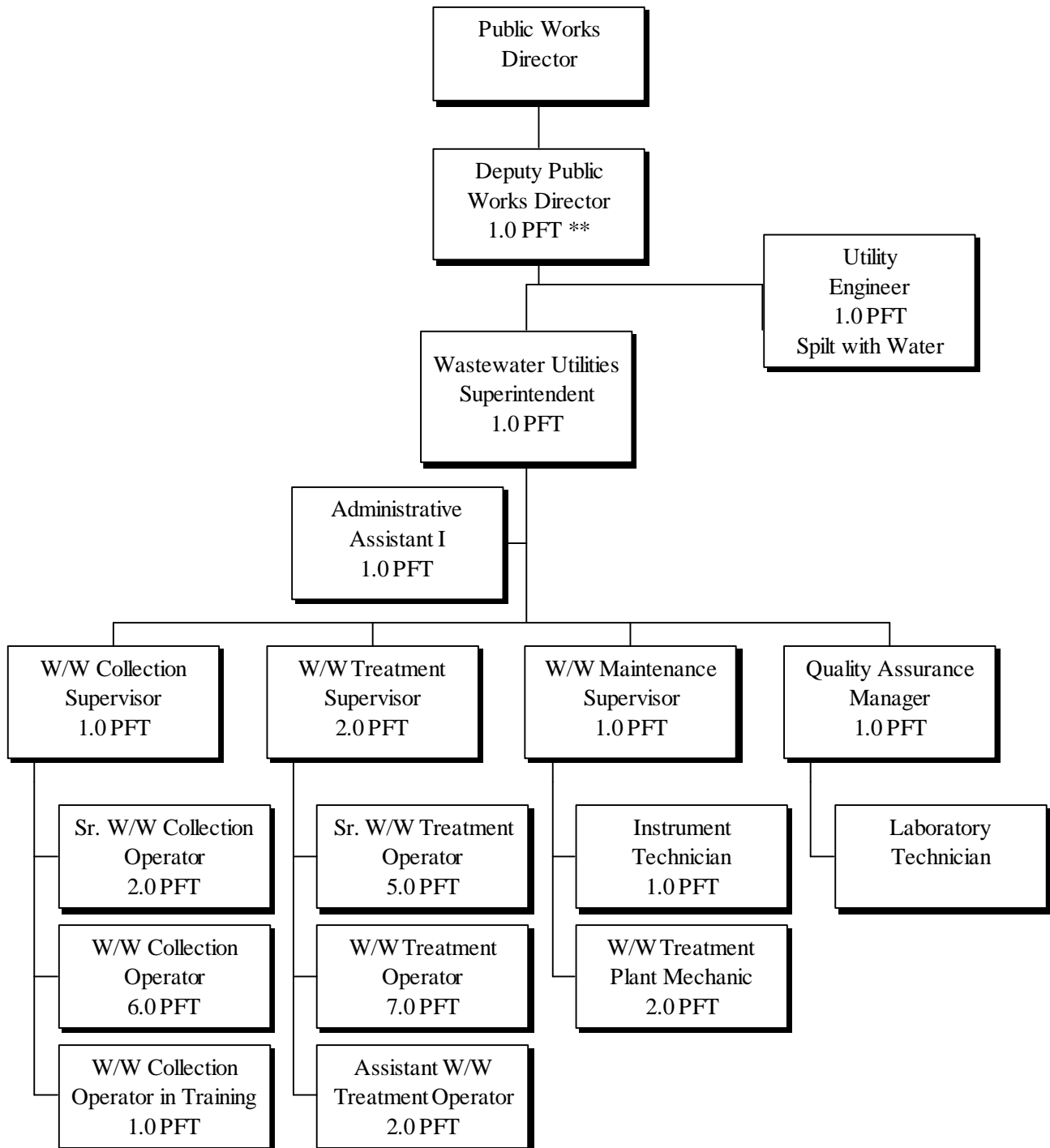
| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</i> | <i>FY11 Projected</i> | <i>FY12 Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of treatment plant water quality tests that meet NPDES permit limits | 99.7% | 98.9% | 98.8% | 99.5% | 99.5% |
| Percentage of collection mainlines cleaned per year | 8% | 14% | 11% | 20% | 20% |
| Damage claim awards as a percentage of Division approved operating budget | 0.10% | 0.47% | 0.17% | 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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|----------------------------------|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
| | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget | No. Pos. | Salary & Benefits Budget |
| CLASS TITLE: | | | | | | |
| Deputy Public Works Director | 0.50 | \$ 57,000 | 0.50 | \$ 57,200 | 0.50 | \$ 57,200 |
| Utilities Superintendent | 1.00 | 92,800 | 1.00 | 94,100 | 1.00 | 100,400 |
| Plant Supervisors | 2.00 | 175,600 | 2.00 | 176,300 | 2.00 | 176,300 |
| Senior Plant Operator (1) | 6.00 | 451,400 | 6.00 | 459,900 | 5.00 | 385,900 |
| Plant Operator | 8.00 | 530,400 | 8.00 | 535,200 | 8.00 | 516,400 |
| Assistant Plant Operator | 2.00 | 110,700 | 2.00 | 114,500 | 2.00 | 114,500 |
| Quality Assurance Manager (1) | - | - | - | - | 1.00 | 76,500 |
| Collection Supervisor | 1.00 | 89,600 | 1.00 | 90,000 | 1.00 | 71,600 |
| Senior Collection Operator | 2.00 | 156,900 | 2.00 | 158,000 | 2.00 | 148,300 |
| Collection Operator | 6.00 | 426,300 | 6.00 | 431,100 | 6.00 | 398,700 |
| Assistant Collection Operator | 1.00 | 54,500 | 1.00 | 56,300 | 1.00 | 56,300 |
| Instrument Technician | 1.00 | 75,700 | 1.00 | 75,800 | 1.00 | 75,800 |
| Wastewater Maint Supervisor | 1.00 | 80,300 | 1.00 | 80,700 | 1.00 | 80,700 |
| Plant Mechanic | 2.00 | 139,600 | 2.00 | 140,500 | 2.00 | 140,500 |
| Utility Engineer | 0.50 | 44,100 | 0.50 | 45,000 | 0.50 | 46,000 |
| Administrative Assistant I | 1.00 | 46,900 | 1.00 | 47,500 | 1.00 | 47,500 |
| Shift Differential | - | 85,400 | - | 85,400 | - | 88,400 |
| Overtime | - | 147,500 | - | 147,500 | - | 126,000 |
| Benefits | - | 1,490,900 | - | 1,552,700 | - | 1,521,000 |
| Vacancy Factor | - | (38,800) | - | (39,700) | - | (38,000) |
| PW Admin Allocation | - | 128,400 | - | 132,100 | - | 185,300 |
| Total before amendments | 35.00 | 4,345,200 | 35.00 | 4,440,100 | 35.00 | 4,375,300 |
| Amendments | | | | | | |
| Deputy Public Works Director (2) | - | - | - | - | (0.50) | (57,200) |
| Benefits | - | - | - | - | - | (26,700) |
| Total after amendments | 35.00 | \$ 4,345,200 | 35.00 | \$ 4,440,100 | 34.50 | \$ 4,291,400 |

(1) One Senior Plant Operator was reclassified to a Quality Assurance Manager.

(2) The Deputy Public Works Director position has been transferred to the Public Works Administration division.

NOTES

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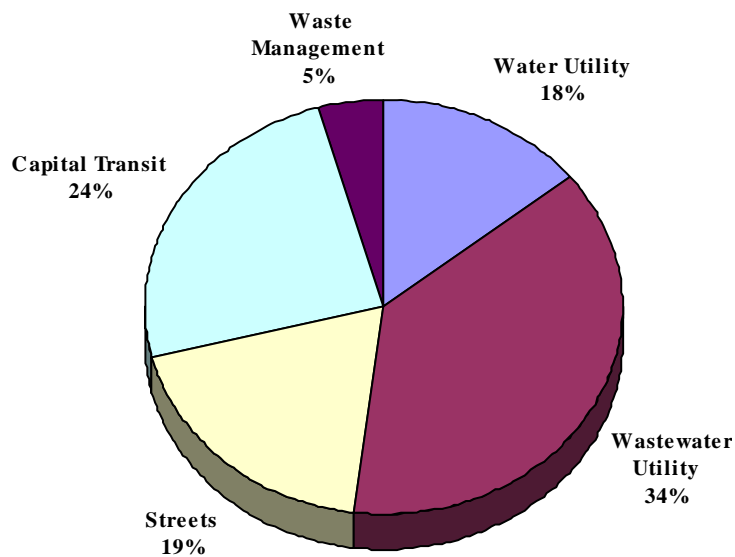
WATER

MISSION STATEMENT

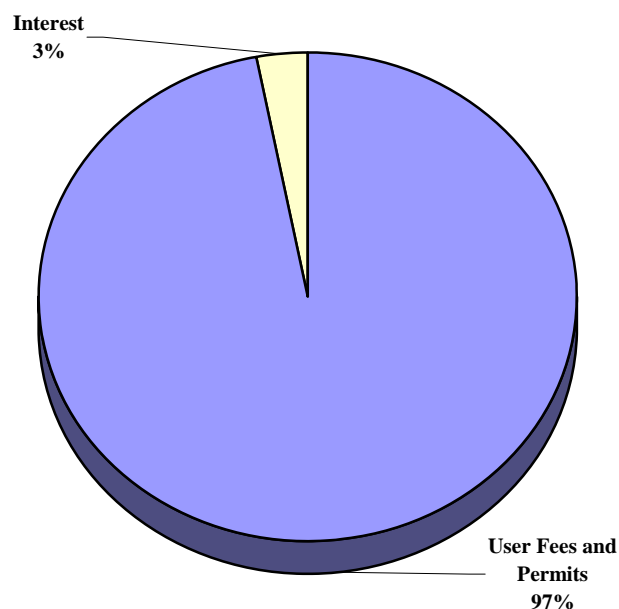
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY12 BUDGET FOR WATER UTILITY \$3,879,100

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 1,791,000 | 1,767,800 | 1,725,200 | 1,813,200 | 1,720,400 |
| Commodities and Services | 1,086,700 | 1,271,500 | 1,171,400 | 1,285,400 | 1,394,200 |
| Capital Outlay | 17,200 | 140,000 | 116,300 | 140,000 | 140,000 |
| Debt Service | 282,000 | 310,200 | 310,300 | 304,500 | 304,500 |
| Support to Capital Projects | 2,420,000 | 1,180,000 | 1,180,000 | - | 320,000 |
| Total Expenses | 5,596,900 | 4,669,500 | 4,503,200 | 3,543,100 | 3,879,100 |
| FUNDING SOURCES: | | | | | |
| User Fees and Permits | 3,787,400 | 3,733,700 | 3,918,500 | 3,785,700 | 4,214,400 |
| State Shared Revenue | 67,400 | - | - | - | - |
| Interest | 189,000 | 192,000 | 128,900 | 197,400 | 129,100 |
| Equity From (To) Fund Balance | 1,553,100 | 743,800 | 455,800 | (440,000) | (464,400) |
| Total Funding Sources | \$ 5,596,900 | 4,669,500 | 4,503,200 | 3,543,100 | 3,879,100 |
| STAFFING | 15.00 | 15.00 | 15.00 | 15.00 | 14.50 |
| FUND BALANCE | \$ 1,685,800 | 942,000 | 1,230,000 | 1,670,000 | 1,694,400 |

BUDGET HIGHLIGHT

The Public Works Water Division's FY12 Adopted Budget is an increase of \$336,000 (9.5%) from the FY12 Approved Budget.

The significant budgetary changes include:

- Personnel services decreased \$92,800 (5.1%) due to the transfer of the Public Works Deputy Director position into Public Works Administration. This position was previously split between the Water and Wastewater Departments. However, the function of this position is to serve all Public Works departments.
- Commodities and services increased \$108,800 (8.5%) primarily due to increases in electricity charges, contractual services for certified plumbers and contractors, and fuel prices.
- Support to Capital Projects increased to \$320,000 to fund projects which are not grant-funded.

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

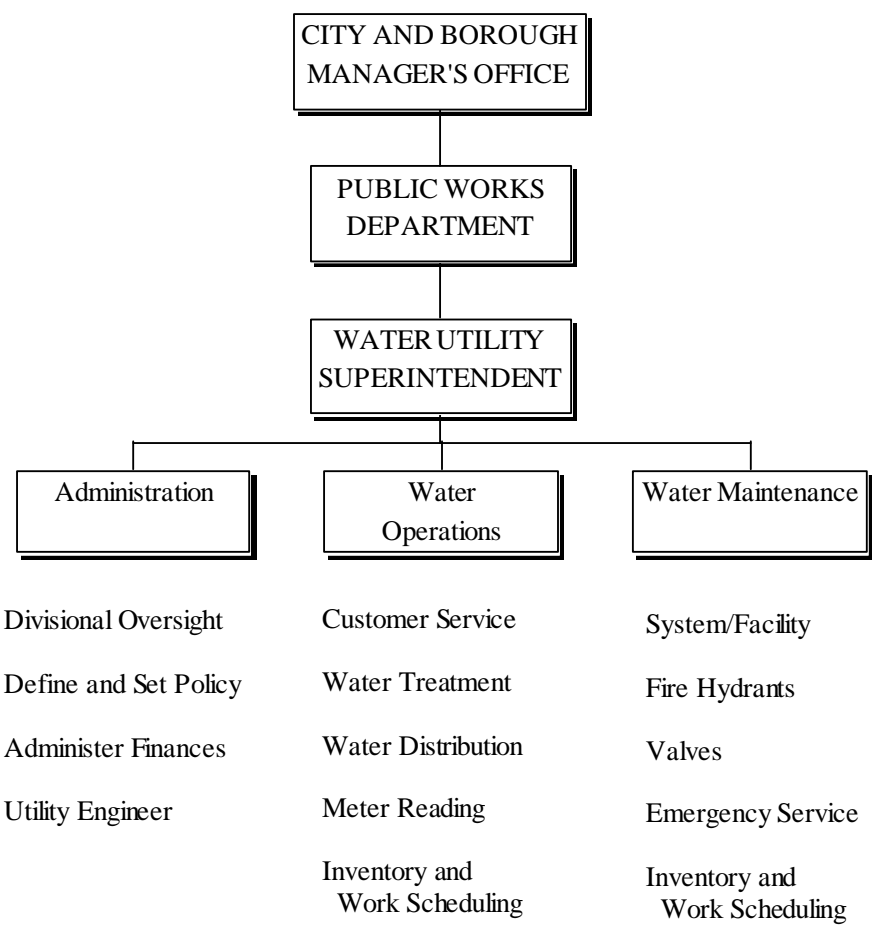
Includes: Administration, Water Operations, Water Maintenance and Customer Service

Service provided to: Residents of Juneau and visitors

| Key Measures | <i>FY08 Actuals</i> | <i>FY09 Actuals</i> | <i>FY10 Actuals</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 | 3.6 | 3.6 | 3.6 |
| Percentage change increase/decrease from year to year | +1.2% | 0% | 3% | 0% | 0% |
| Cost per thousand gallons to collect, treat, distribute and store | \$2.16 | \$2.16 | \$3.04 | \$2.95 | \$2.90 |

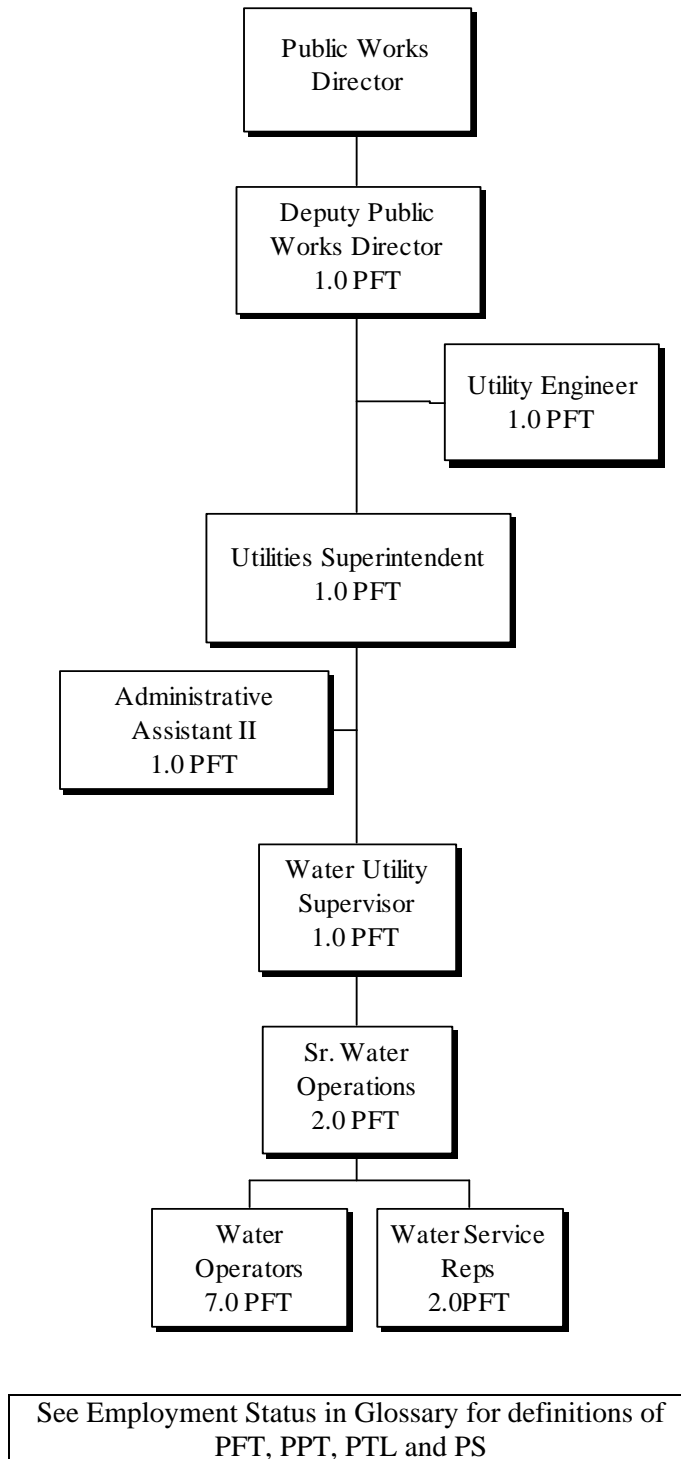
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



WATER

STAFFING DETAIL

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|----------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| | No. | Salary & Benefits | No. | Salary & Benefits | No. | Salary & Benefits |
| | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> | <u>Pos.</u> | <u>Budget</u> |
| CLASS TITLE: | | | | | | |
| Deputy Public Works Director | 0.50 | \$ 57,000 | 0.50 | \$ 56,000 | 0.50 | \$ 56,000 |
| Utility Superintendent | 1.00 | 98,300 | 1.00 | 98,300 | 1.00 | 92,100 |
| Water Utility Engineer | 0.50 | 45,300 | 0.50 | 46,000 | 0.50 | 46,000 |
| Water Maintenance Supervisor | 1.00 | 86,200 | 1.00 | 86,600 | 1.00 | 71,600 |
| Water Operations Supervisor | 1.00 | 86,200 | 1.00 | 86,600 | 1.00 | 67,900 |
| Senior Water Utilities Operator | 1.00 | 74,000 | 1.00 | 74,900 | 1.00 | 75,700 |
| Water Utilities Operator | 7.00 | 465,100 | 7.00 | 476,900 | 7.00 | 476,900 |
| Water Service Representative | 2.00 | 143,800 | 2.00 | 145,000 | 2.00 | 145,000 |
| Admin Assistant II | 1.00 | 47,500 | 1.00 | 49,100 | 1.00 | 52,900 |
| Overtime | - | 30,000 | - | 31,000 | - | 42,500 |
| Benefits | - | 603,700 | - | 631,000 | - | 622,700 |
| Vacancy Factor | - | (17,300) | - | (17,700) | - | (16,600) |
| PW Admin Allocation | - | 48,000 | - | 49,500 | - | 69,900 |
| Total before amendment | 15.00 | 1,767,800 | 15.00 | 1,813,200 | 15.00 | 1,802,600 |
| Amendment | | | | | | |
| Deputy Public Works Director (1) | - | - | - | - | (0.50) | (56,000) |
| Benefits | - | - | - | - | - | (26,200) |
| Total after amendment | 15.00 | \$ 1,767,800 | 15.00 | \$ 1,813,200 | 14.50 | \$ 1,720,400 |

(1) The Deputy Public Works Director position was transferred to the Public Works Administration division.

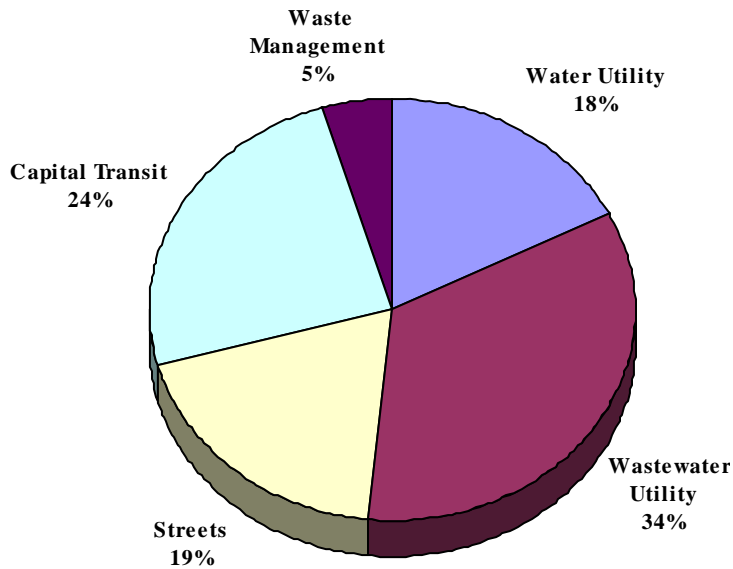
PUBLIC WORKS FLEET MAINTENANCE

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.

FY12 BUDGET FOR FLEET MAINTENANCE \$2,686,500

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 Actuals | FY11 | | FY12 | |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 584,600 | 643,500 | 630,900 | 656,000 | 652,600 |
| Commodities and Services | 1,371,200 | 1,777,300 | 1,665,700 | 1,759,600 | 2,033,900 |
| Total Expenses | 1,955,800 | 2,420,800 | 2,296,600 | 2,415,600 | 2,686,500 |
| FUNDING SOURCES: | | | | | |
| Interdepartmental Charges | 1,914,500 | 2,434,800 | 2,259,000 | 2,427,000 | 2,658,700 |
| State Shared Revenues | 17,100 | - | - | - | - |
| Equity (To) From Fund Balance | 24,200 | (14,000) | 37,600 | (11,400) | 27,800 |
| Total Funding Sources | \$ 1,955,800 | 2,420,800 | 2,296,600 | 2,415,600 | 2,686,500 |
| STAFFING | 6.25 | 6.25 | 6.25 | 6.25 | 6.25 |
| FUND BALANCE | \$ 444,100 | 458,100 | 406,500 | 417,900 | 378,700 |

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 FY12 Adopted Budget decreased \$270,900 (11.2%) from the FY12 Approved Budget.

The significant budgetary change is:

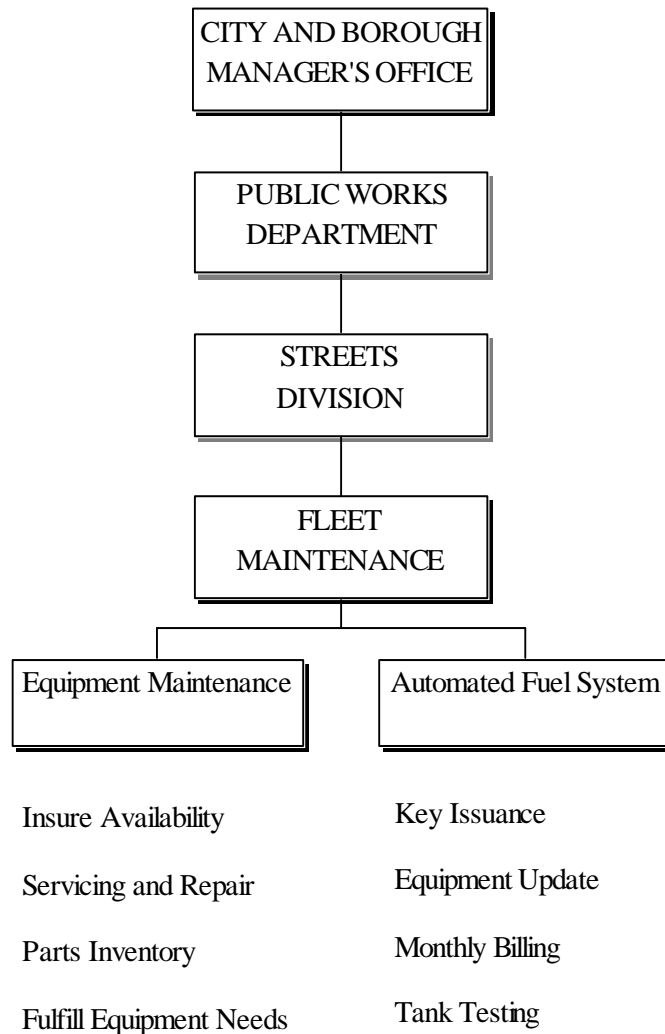
- Commodities and services increased \$274,300 (15.6%) due to fuel price increases. There is a corresponding increase in interdepartmental charges because the majority of the fuel is purchased by other City departments.

PUBLIC WORKS FLEET MAINTENANCE

CORE SERVICES

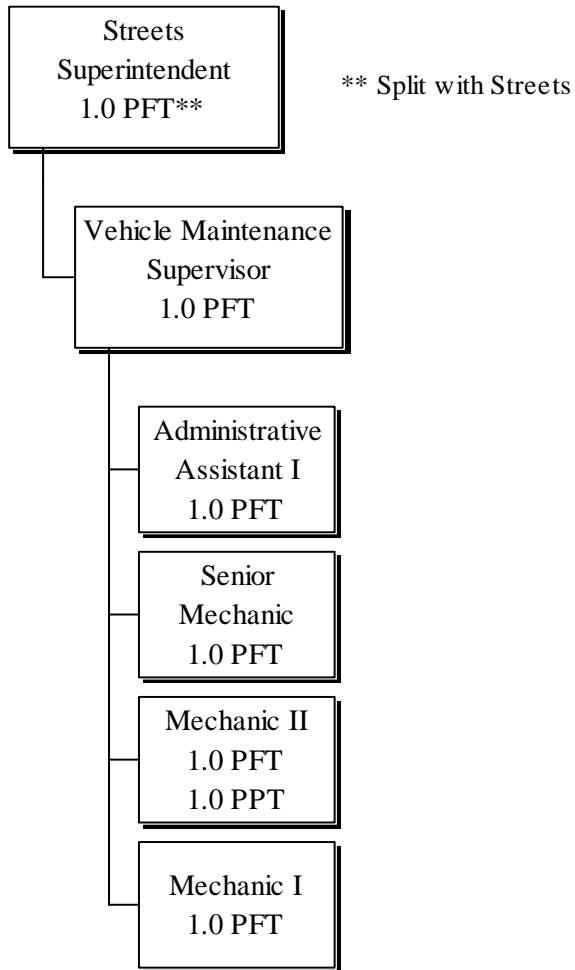
Fleet Maintenance provides essential support to the Public Works Department but is not considered a core service.

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

| | FY11 Amended | | FY12 Approved | | FY12 Adopted | |
|--------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
| | <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: | | | | | | |
| Equipment Maintenance: | | | | | | |
| Streets Superintendent | 0.20 | \$ 19,600 | 0.20 | \$ 19,700 | 0.20 | \$ 18,000 |
| Vehicle Maintenance Supervisor | 0.80 | 64,500 | 0.80 | 64,600 | 0.80 | 64,600 |
| Senior Mechanic | 0.95 | 64,500 | 0.95 | 64,600 | 0.95 | 64,600 |
| Mechanic I, II | 3.00 | 175,700 | 3.00 | 177,400 | 3.00 | 177,400 |
| Secretary I | 0.50 | 22,400 | 0.50 | 22,600 | 0.50 | 22,600 |
| Overtime | - | 8,000 | - | 8,000 | - | 8,000 |
| Benefits | - | 214,400 | - | 223,300 | - | 222,300 |
| Total | 5.45 | 569,100 | 5.45 | 580,200 | 5.45 | 577,500 |
| Fuel System: | | | | | | |
| Streets Superintendent | 0.05 | 4,900 | 0.05 | 4,900 | 0.05 | 4,500 |
| Vehicle Maintenance Supervisor | 0.20 | 16,200 | 0.20 | 16,200 | 0.20 | 16,200 |
| Senior Mechanic | 0.05 | 3,400 | 0.05 | 3,400 | 0.05 | 3,400 |
| Secretary I | 0.50 | 22,400 | 0.50 | 22,600 | 0.50 | 22,600 |
| Overtime | - | 200 | - | 200 | - | 200 |
| Benefits | - | 27,300 | - | 28,500 | - | 28,200 |
| Total | 0.80 | 74,400 | 0.80 | 75,800 | 0.80 | 75,100 |
| Total Budget | 6.25 | \$ 643,500 | 6.25 | \$ 656,000 | 6.25 | \$ 652,600 |

NOTES

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EQUIPMENT ACQUISITION FUND

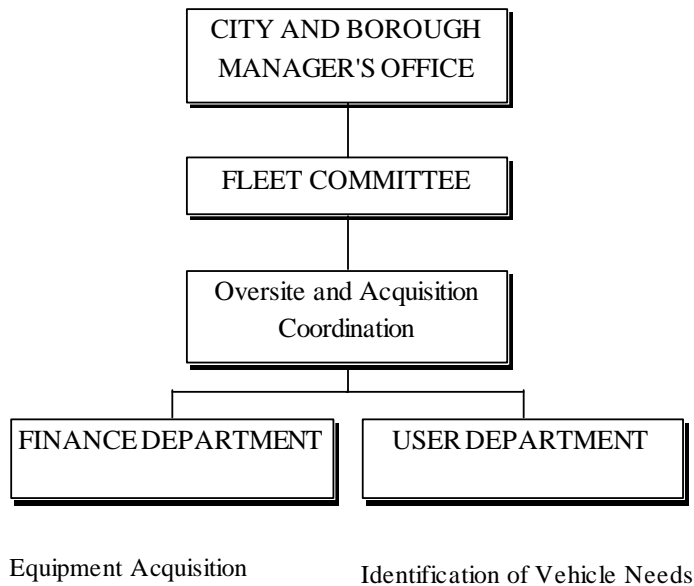
MISSION STATEMENT

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.

FY12 BUDGET

\$2,482,500

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|------------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Interdepartmental Charges | \$ 53,200 | 69,100 | 69,100 | 69,100 | 69,100 |
| Commodities and Services | 53,700 | | - | - | - |
| Capital Outlay | 3,627,800 | 3,165,900 | 2,690,500 | 1,414,200 | 2,413,400 |
| Support to Capital Projects | - | 125,000 | 125,000 | - | - |
| Total Expenses | 3,734,700 | 3,360,000 | 2,884,600 | 1,483,300 | 2,482,500 |
| FUNDING SOURCES: | | | | | |
| Contributions from departments | 1,753,200 | 1,546,500 | 1,546,500 | 1,596,600 | 1,711,200 |
| Interest Income | 139,600 | 131,100 | 94,300 | 134,800 | 94,500 |
| Federal Grant | 2,265,300 | - | - | - | - |
| State Grant | - | 600,000 | 600,000 | - | - |
| Gain on Equipment Sales | 87,900 | - | - | - | - |
| Support from Capital Project | - | 12,000 | 12,000 | - | - |
| Usage of (Contribution to) Reserve | (511,300) | 1,070,400 | 631,800 | (248,100) | 676,800 |
| Total Funding Sources | \$ 3,734,700 | 3,360,000 | 2,884,600 | 1,483,300 | 2,482,500 |
| FUND BALANCE | \$ 4,040,000 | 2,969,600 | 3,408,200 | 3,656,300 | 2,731,400 |

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 FY12 Adopted Budget increased \$999,200 (67.4%) over the FY12 Approved 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 amount of each department's annual contribution is based on the equipment needs of the department. It is normal for changes to the replacement schedule to occur as 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

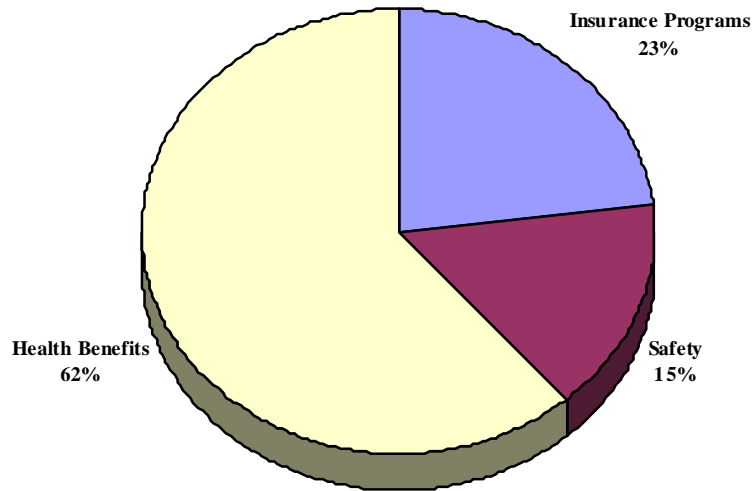
MISSION STATEMENT

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

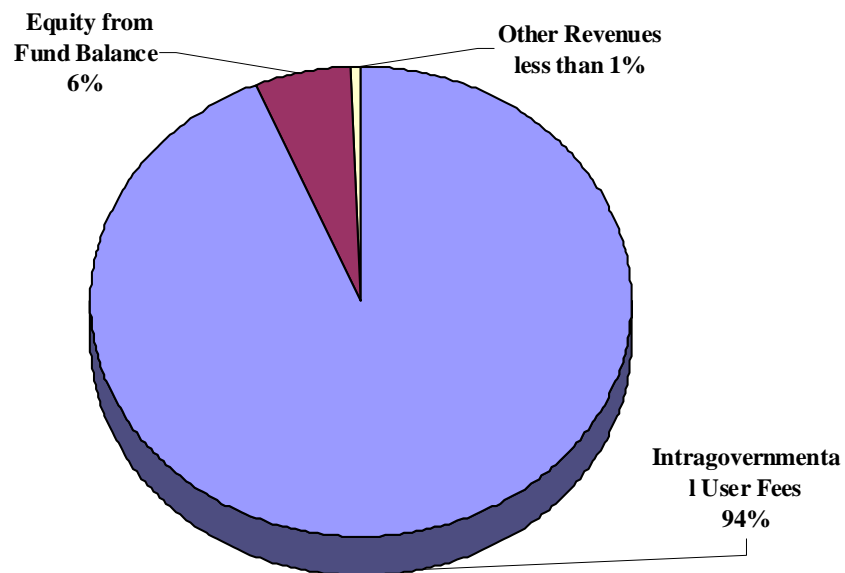
FY12 BUDGET

\$21,413,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

| | FY10 Actuals | FY11 | | FY12 | |
|-------------------------------|----------------------|-------------------|----------------------|--------------------|-------------------|
| | | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENSES: | | | | | |
| Personnel Services | \$ 544,500 | 583,000 | 583,000 | 598,000 | 598,000 |
| Commodities and Services | 17,326,700 | 19,212,300 | 19,218,300 | 20,805,000 | 20,815,200 |
| Total Expenses | 17,871,200 | 19,795,300 | 19,801,300 | 21,403,000 | 21,413,200 |
| FUNDING SOURCES: | | | | | |
| Intragovernmental User Fees | 17,206,100 | 18,606,700 | 18,606,700 | 20,034,600 | 20,034,600 |
| State Shared Revenue | 14,800 | - | - | - | - |
| Other Revenues | 89,300 | 94,000 | 94,000 | 94,000 | 94,000 |
| Equity (To) From Fund Balance | 561,000 | 1,094,600 | 1,100,600 | 1,274,400 | 1,284,600 |
| Total Funding Sources | \$ 17,871,200 | 19,795,300 | 19,801,300 | 21,403,000 | 21,413,200 |
| STAFFING | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| FUND BALANCE | \$ 5,090,300 | 3,995,700 | 3,989,700 | 2,715,300 | 2,705,100 |

BUDGET HIGHLIGHT

The Risk Management Department FY12 Adopted Budget increased \$10,200 (less than 1%) over the FY12 Approved Budget.

There are no significant budgetary changes.

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

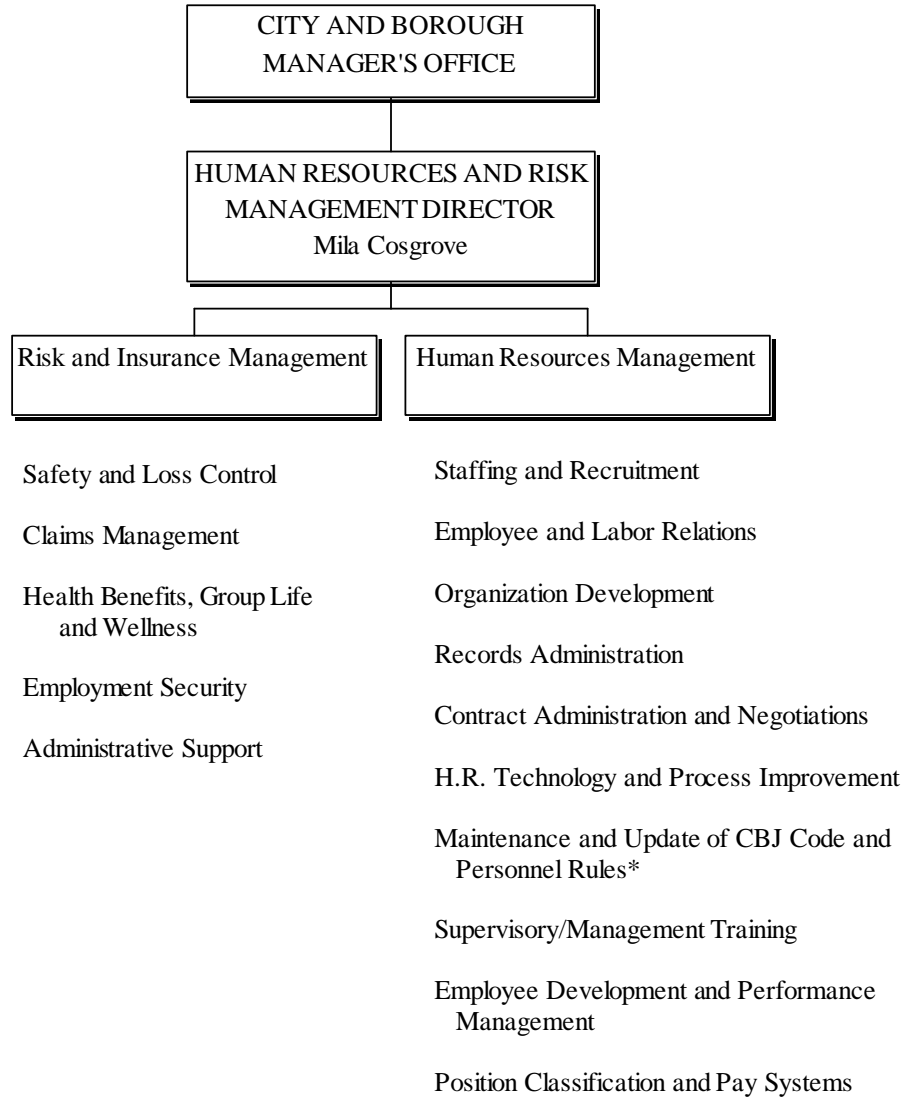
Includes: Coordination of Safety programs, work site safety inspections

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

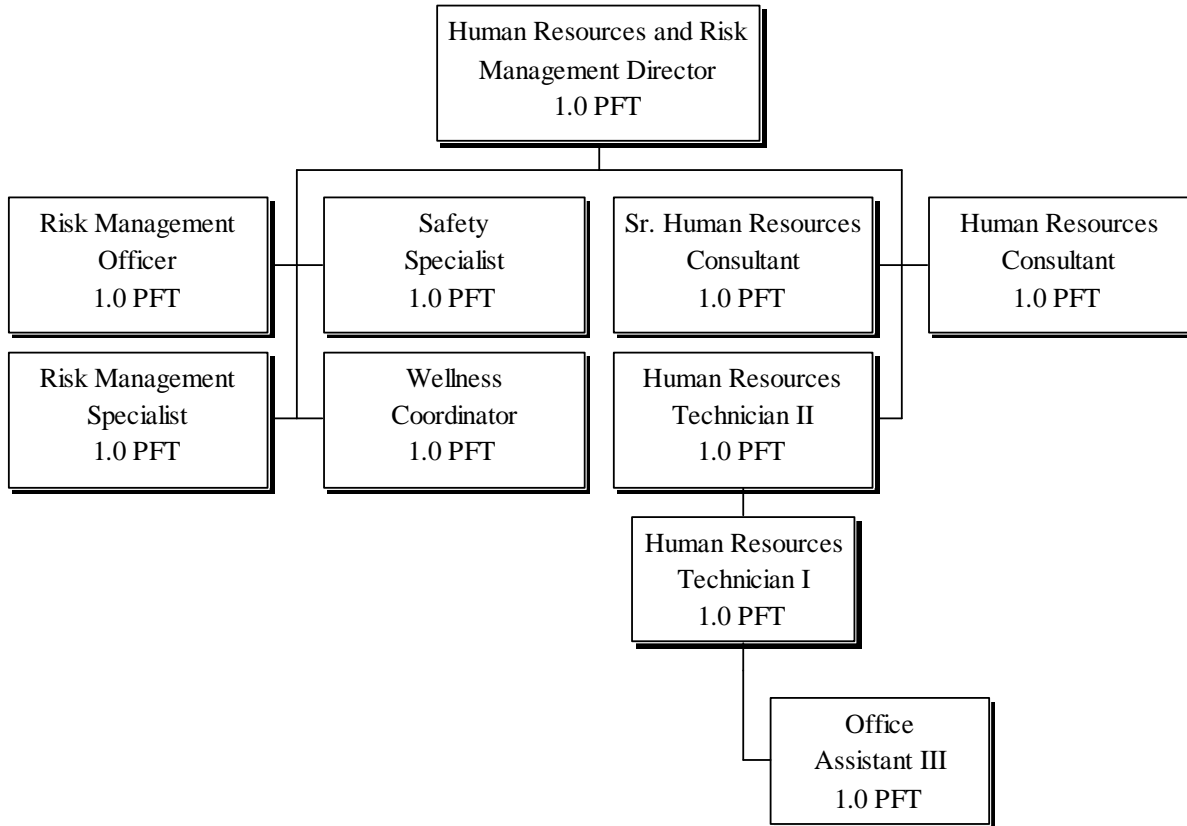
FUNCTIONAL ORGANIZATION CHART



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

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



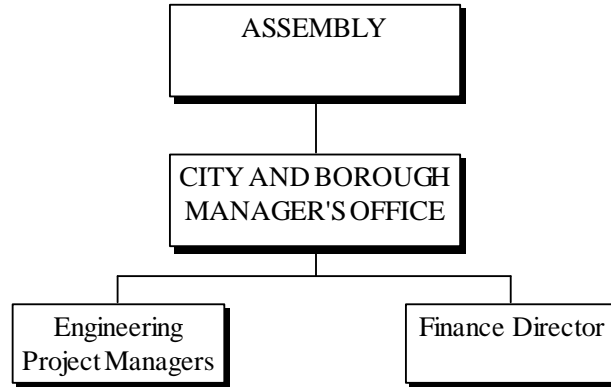
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

RISK MANAGEMENT

STAFFING DETAIL

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

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

| | | FY11 | | FY12 | |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 189,100 | 172,300 | 133,200 | 176,500 | 169,200 |
| Commodities and Services | 33,200 | 36,400 | 35,900 | 36,600 | 37,100 |
| Capital Outlay | 12,600 | 21,000 | 14,100 | 21,000 | 16,000 |
| Debt Service: | | | | | |
| #88 W Valley Sewer III | - | - | - | - | 20,900 |
| #98 W Valley Sewer I & II | - | 62,500 | - | 59,800 | 77,700 |
| Support to: | | | | | |
| General Fund | 15,700 | 28,600 | 28,600 | 19,800 | 14,900 |
| Capital Transit | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Wastewater | 1,230,500 | - | - | - | - |
| Total Expenditures | 1,511,100 | 350,800 | 241,800 | 343,700 | 365,800 |
| FUNDING SOURCES: | | | | | |
| Assessment Payments | 79,200 | 69,300 | 73,100 | 157,300 | 118,400 |
| Square Foot Add-on Fees | 115,400 | 83,000 | 89,000 | 83,000 | 82,000 |
| Penalties and Interest | 20,400 | 20,100 | 20,300 | 36,100 | 25,300 |
| Support from General Fund | 12,100 | - | - | - | 3,700 |
| Fund Balance (To) From | 1,284,000 | 178,400 | 59,400 | 67,300 | 136,400 |
| Total Funding Sources | \$ 1,511,100 | 350,800 | 241,800 | 343,700 | 365,800 |
| FUND BALANCE | \$ (732,700) | (911,100) | (792,100) | (859,400) | (928,500) |

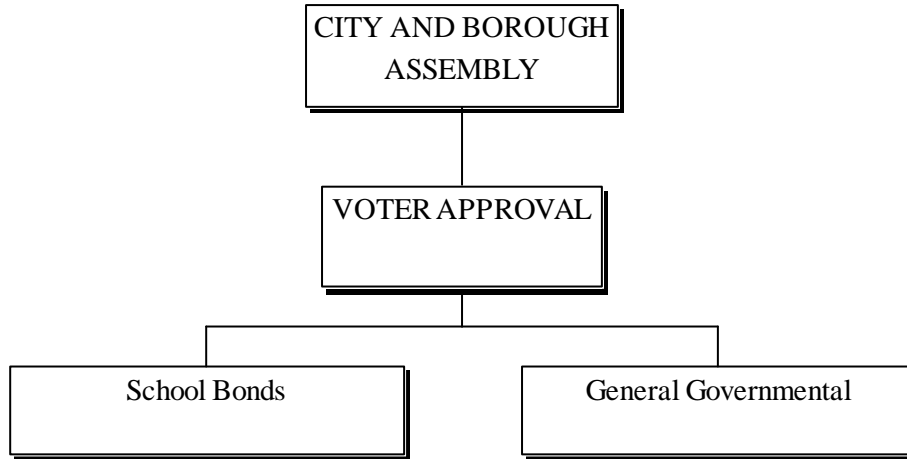
SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

| | FY12 Approved | | FY12 Adopted | |
|----------------------------------|------------------------|---------------------|------------------------|---------------------|
| | Assessment Payments | Penalty Interest | Assessment Payments | Penalty Interest |
| LIDS: | | | | |
| #86 N Douglas Sewer | \$ 19,800 | 1,200 | \$ 19,400 | 1,200 |
| #87 Great Western Street Paving | 2,300 | 100 | 2,300 | 100 |
| #98 W Valley Sewer III | - | - | 12,700 | 2,400 |
| #89 Lemon Creek Industrial | 16,500 | 2,900 | 16,500 | 2,900 |
| #92 Greenwood Ave Paving | 17,200 | 7,000 | 16,600 | 6,800 |
| #94 W 9th St Paving | 8,000 | 3,600 | 8,000 | 3,600 |
| #98 W Valley Sewer I & II | 93,100 | 21,000 | 42,500 | 8,000 |
| #101 Fee in Lieu Parking Program | 400 | 300 | 400 | 300 |
| Total | 157,300 | 36,100 | 118,400 | 25,300 |
| FEES: | | | | |
| Water & Sewer Connect Add-On | 83,000 | - | 82,000 | - |
| Total | \$ 83,000 | - | \$ 82,000 | - |

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 FY12 (calendar year 2011) projected area wide assessment is \$4.088 billion. Therefore, bond indebtedness should not exceed \$204.4 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 \$12.3M 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)

| | | FY11 | | FY12 |
|-------------------------------|----------------------|-------------------|----------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Adopted Budget |
| Debt Service Fund: | | | | |
| School Improvement Bonds | \$ 16,846,700 | 17,633,600 | 17,021,200 | 17,462,400 |
| Building Bonds | 1,252,800 | 2,780,700 | 2,623,600 | 2,671,700 |
| Leases | 501,700 | 653,900 | 580,800 | 817,800 |
| Total Debt Service Fund: | 18,601,200 | 21,068,200 | 20,225,600 | 20,951,900 |
| Enterprise Funds: | | | | |
| Harbors | 752,700 | 752,200 | 752,200 | 751,400 |
| Wastewater | 463,300 | 558,800 | 512,000 | 582,700 |
| Water | 282,000 | 310,200 | 310,300 | 304,500 |
| Hospital | 1,884,800 | 1,874,600 | 1,874,600 | 1,889,200 |
| Total Enterprise Funds Debt | 3,382,800 | 3,495,800 | 3,449,100 | 3,527,800 |
| Total Debt Service Obligation | \$ 21,984,000 | 24,564,000 | 23,674,700 | 24,479,700 |

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 \$726,300 (3.6%) in FY12, compared to FY11 Projected Actuals. This increase can be attributed to the net of the issuance of \$13.58M of new debt in June 2010 (\$6M for Gastineau School and \$7.58M for Dimond Park Aquatic Center), debt projected to be issued in the Spring of 2011 in the amount of \$8.253M (\$5.753M for Gastineau School and \$2.5M for Auke Bay School) and the maturity of \$7.717M in debt for Various School projects in FY11.

DEBT SERVICE FUND

COMPARATIVES

| | | FY11 | | FY12 | |
|-------------------------------------|----------------------|-------------------|----------------------|--------------------|-------------------|
| | FY10 Actuals | Amended Budget | Projected Actuals | Approved Budget | Adopted Budget |
| EXPENDITURES: | | | | | |
| GO School Bonds: | | | | | |
| '00A School (OTC) (\$657K) | \$ 29,200 | 7,900 | 7,900 | 35,900 | 35,900 |
| '00B School (\$10.06M) | 1,238,200 | 1,183,200 | 1,183,200 | 275,200 | 275,200 |
| '02 School (\$12.995M) | 1,216,400 | 1,213,400 | 1,213,400 | 1,208,800 | 1,208,800 |
| '03A School (\$20M) | 1,942,600 | 1,952,000 | 1,952,000 | 1,961,100 | 1,961,100 |
| '04A School (\$8.155M) | 962,300 | 962,100 | 962,100 | 959,000 | 959,000 |
| '04B School (\$4.345M) | 539,000 | 535,400 | 535,400 | 536,100 | 536,100 |
| '04C School (\$6.945M) | 818,500 | 817,100 | 817,100 | 818,200 | 818,200 |
| '05A School (\$8M) | 738,900 | 737,600 | 737,600 | 735,900 | 735,900 |
| '06 School (OTC) (\$1.94M) | 177,900 | 312,300 | 312,300 | 94,100 | 94,100 |
| '06B School (\$44.06M) | 3,842,700 | 3,722,700 | 3,722,700 | 3,951,800 | 3,951,800 |
| '06C School (\$5.995M) | 721,700 | 725,000 | 725,000 | 727,300 | 727,300 |
| '08A School (\$27.4M of \$36.695M) | 3,223,500 | 3,223,600 | 3,223,600 | 3,227,800 | 3,227,800 |
| '08A School (\$9.295M of \$36.395M) | 1,093,300 | 1,093,900 | 1,093,900 | 1,095,300 | 1,095,300 |
| '08B School (\$2.805M) | 288,900 | 286,200 | 286,200 | 288,300 | 288,300 |
| '09 School (\$1.17M) | 13,600 | 139,700 | 139,700 | 141,600 | 141,600 |
| '10 School (\$6M) | - | 721,500 | 109,100 | 721,500 | 669,100 |
| '11 School (\$5.8M) | - | - | - | 715,100 | 690,000 |
| '11 School (OTC) (\$2.5M) | - | - | - | - | 46,900 |
| Total School Debt | 16,846,700 | 17,633,600 | 17,021,200 | 17,493,000 | 17,462,400 |
| GO Building Bonds: | | | | | |
| '03 CIP (OTC) (\$1M) | 89,400 | 79,900 | 79,900 | 55,600 | 55,600 |
| '03B CIP (\$13.25M) | 1,004,600 | 1,003,700 | 1,003,700 | 1,006,200 | 1,006,200 |
| '08C Pool (OTC) (\$662K) | 28,300 | 32,200 | 32,200 | 33,100 | 33,100 |
| '09 Pool (\$11.245M) | 130,500 | 1,361,700 | 1,361,700 | 1,356,800 | 1,356,800 |
| '10 Pool (\$7.58M) | - | 303,200 | 146,100 | 303,200 | 220,000 |
| Total Building Debt | 1,252,800 | 2,780,700 | 2,623,600 | 2,754,900 | 2,671,700 |
| Lease: '09 PRISM Lease | 501,700 | 653,900 | 580,800 | 704,500 | 817,800 |
| Support to the General Fund | - | - | - | - | 1,569,700 |
| Total Areawide Debt | 18,601,200 | 21,068,200 | 20,225,600 | 20,952,400 | 22,521,600 |
| FUNDING SOURCES: | | | | | |
| Interest Income | 231,400 | 191,200 | 156,900 | 168,400 | 124,400 |
| '09 III Bond Premium | 2,900 | - | - | - | - |
| '10 II Bond Premium | 95,300 | - | - | - | - |
| School Construction Reimbursement | - | - | - | - | 12,594,600 |
| Property Tax | - | - | - | - | 5,273,800 |
| Support From: | | | | | |
| Sales Tax | 1,284,500 | 1,552,900 | 1,552,900 | 1,400,000 | 1,552,900 |
| General Fund | 17,581,400 | 17,694,300 | 17,694,300 | 17,364,300 | - |
| Fund Balance (To) From | (594,300) | 1,629,800 | 821,500 | 2,019,700 | 2,975,900 |
| Total Funding Sources | \$ 18,601,200 | 21,068,200 | 20,225,600 | 20,952,400 | 22,521,600 |
| FUND BALANCE RESERVE | \$ 6,016,900 | 5,134,200 | 5,099,900 | 4,444,200 | 4,400,200 |
| AVAILABLE FUND BALANCE | \$ 2,396,500 | 1,649,400 | 2,492,000 | 1,128,000 | 215,800 |

DEBT SERVICE FUND

PRINCIPAL AND INTEREST SPLIT

| | FY12 Approved | | FY12 Adopted | |
|---|----------------------|------------------|-------------------|------------------|
| | Principal | Interest | Principal | Interest |
| EXPENDITURES: | | | | |
| GO School Bonds: | | | | |
| '00A School (OTC) (\$657K) | \$ 28,000 | 7,900 | 28,000 | 7,900 |
| '00B School (\$10.06M) | 225,000 | 50,200 | 225,000 | 50,200 |
| '02 School (\$12.995M) | 915,000 | 293,800 | 915,000 | 293,800 |
| '03A School (\$20M) | 1,435,000 | 526,100 | 1,435,000 | 526,100 |
| '04A School (\$8.155M) | 845,000 | 114,000 | 845,000 | 114,000 |
| '04B School (\$4.345M) | 460,000 | 76,100 | 460,000 | 76,100 |
| '04C School (\$6.945M) | 720,000 | 98,200 | 720,000 | 98,200 |
| '05A School (\$8M) | 530,000 | 205,900 | 530,000 | 205,900 |
| '06 School (OTC) (\$1.94M) | 48,000 | 46,100 | 48,000 | 46,100 |
| '06B School (\$44.06M) | 2,560,000 | 1,391,800 | 2,560,000 | 1,391,800 |
| '06C School (\$5.995M) | 580,000 | 147,300 | 580,000 | 147,300 |
| '08A School (\$27.4M piece of \$36.695M) | 2,322,200 | 905,600 | 2,322,200 | 905,600 |
| '08A School (\$9.295M piece of \$36.395M) | 787,800 | 307,500 | 787,800 | 307,500 |
| '08B School (\$2.805M) | 145,000 | 143,300 | 145,000 | 143,300 |
| '09 School (\$1.17M) | 105,000 | 36,600 | 105,000 | 36,600 |
| '10 School (\$6M) | 529,400 | 192,100 | 510,000 | 159,100 |
| '11 School (\$5.8M) | 502,400 | 212,700 | 491,500 | 198,500 |
| '11 School OTC (\$2.5M) | - | - | - | 46,900 |
| Total School Debt | 12,737,800 | 4,755,200 | 12,707,500 | 4,754,900 |
| GO Building Bonds: | | | | |
| '03 CIP (OTC) (\$1M) | 31,000 | 24,600 | 31,000 | 24,600 |
| '03B CIP (\$13.25M) | 575,000 | 431,200 | 575,000 | 431,200 |
| '08C Pool (OTC) (\$662K) | 5,000 | 28,100 | 5,000 | 28,100 |
| '09 Pool (\$11.245M) | 1,005,000 | 351,800 | 1,005,000 | 351,800 |
| '10 Pool (\$7.58M) | - | 303,200 | - | 220,000 |
| Total Building Debt | 1,616,000 | 1,138,900 | 1,616,000 | 1,055,700 |
| Lease: | | | | |
| '09 PRISM Lease | 554,000 | 150,500 | 682,400 | 135,400 |
| Total Areawide Debt | \$ 14,907,800 | 6,044,600 | 15,005,900 | 5,946,000 |

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.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- 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).

DEFINITIONS OF 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

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.

DEFINITIONS OF FUNDS

- 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.

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

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

Fiduciary Funds

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

GLOSSARY

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

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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.

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

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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. |