**FY10 ADOPTED BUDGET OVERVIEW**

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

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

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

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

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

This page has been left for notes.
City and Borough of Juneau Assembly

Bruce Botelho
Mayor

David Stone, Chair
Assembly Finance Committee

Jonathan Anderson, Deputy Chair
Assembly Member

Randy Wanamaker
Assembly Member

Merrill Sanford
Assembly Member

Sara Chambers
Assembly Member

Johan Dybdahl
Assembly Member

Jeff Bush
Assembly Member

Bob Doll
Assembly Member

Rod Swope, City and Borough Manager
Kim Kiefer, Deputy City and Borough Manager
Craig Duncan, Finance Director
Bonnie Chaney, Budget Analyst
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In 1881, the Committee on Town Laws voted for a new name for the town of Juneau. “Juneau City” won the vote overruling “Harrisburg,” and “Rockwell.” In 1882, the change was officially made by the U. S. Post Office Department who dropped the word “City” making the official name “Juneau.”

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

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

The “City of Douglas” was incorporated in 1902.

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

- The City of Juneau was established as a home-rule city in October 1960.
  ① A Manager-Council form of government was established. The Council had seven members with the Mayor as presiding officer.
  ② The boundaries of the new City of Juneau remained as previously drawn.

- The greater Juneau Borough was incorporated as a first class borough on September 30, 1963.
  ① The form of government established included a nine-member Assembly with a President as presiding officer and an Assembly-elected administrator. Representation on the Assembly was composed of three members from the City of Juneau, one member from the City of Douglas, and five members from outside the cities of Juneau and Douglas.
  ② The boundaries of the Greater Juneau Borough included Holkham Bay in Stephens Passage; the Alaska-Canadian Boundary Line encompassing Peak Nos. 79 and 98 of the Ice Field; Eldred Rock Light; Lincoln Island; Point Young; Point Arden Light; Midway Island Light; and Point Coke.

- The City of Douglas was established as a home-rule city in October 1966.
  ① The City of Douglas Council consisted of six Councilmen and the Mayor.
  ② Boundaries of the City of Douglas remained as previously established.

- The City and Borough of Juneau was incorporated as a unified City and Borough on July 1, 1970.
  ① The City and Borough of Juneau Assembly has nine members with the Mayor as presiding officer. It is a strong Manager form of government.
  ② The newly created boundaries of the City and Borough of Juneau consolidated the City of Douglas, the City of Juneau, and the Greater Juneau Borough.
  ③ The City and Borough of Juneau is a home-rule municipality, exercising the powers granted to it by the Constitution of the State of Alaska. As part of its preamble to the Charter, the City and Borough of Juneau’s mission is to “provide for local government responsive to the will of the people and to the continuing needs of the community.”

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

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

Gross Business Sales by category (in thousands of dollars)
Real estate ........................................................................................................ $ 87,797
Contractors ........................................................................................................ $ 301,921
Liquor and restaurant ........................................................................................ $ 103,024
Retail sales – general ....................................................................................... $ 200,044
Foods .................................................................................................................. $ 168,814
Transportation and freight ............................................................................... $ 156,311
Professional services ....................................................................................... $ 221,639
Retail sales – specialized ................................................................................ $ 153,017
Automotive ....................................................................................................... $ 83,088
Other ................................................................................................................ $ 519,365

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

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

Water Services
Consumers ....................................................................................................... 9,437
Miles of water mains ....................................................................................... 179
Fire hydrants ................................................................................................... 1,300
Wells ................................................................................................................. 5
Reservoirs ......................................................................................................... 9
Pump stations ................................................................................................. 9
COMMUNITY PROFILE

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

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

Police Protection
Stations........................................................................ 1
Police officers .......................................................... 55

Parks, Recreation, and Culture
Recreation service parks .................................................. 36
Total acres ....................................................................... 481
Natural area parks ......................................................... 71
Total acres ....................................................................... 4,139
Special use areas (arboretum) ............................................... 1
Total acres ....................................................................... 13.97
Convention centers .......................................................... 1
Swimming pools ............................................................. 1
Ski areas .......................................................................... 1
Youth centers ................................................................... 2
Golf courses (when the tide is out) ........................................ 1

Harbors
Private .......................................................................... 2
Public ............................................................................. 5
Boat launch ramps .......................................................... 7

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2008.
### FY10 BUDGET SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 2008</td>
<td>Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.</td>
</tr>
<tr>
<td>December 2008</td>
<td>Budget preparation instructions delivered to departments and they prepared their operating budget requests.</td>
</tr>
<tr>
<td>February 2009</td>
<td>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.</td>
</tr>
<tr>
<td>February and March</td>
<td>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.</td>
</tr>
<tr>
<td>March 25</td>
<td>The date the Manager’s FY10 Revised Operating Budget delivered to the Assembly.</td>
</tr>
<tr>
<td>March 30</td>
<td>The School District must submit their revised FY10 budget to the Assembly on or before this date.</td>
</tr>
<tr>
<td>April 06</td>
<td>Introduction of the FY10 Appropriating and Mill Levy Ordinances at a Regular Assembly meeting.</td>
</tr>
<tr>
<td>April 1 to June 15</td>
<td>The Assembly Finance Committee meets every Wednesday evening from 5:30 to 7:00 p.m. in the Assembly Chambers to review the Manager’s revised budget.</td>
</tr>
<tr>
<td>April 27</td>
<td>Regular Assembly Meeting: Public hearings on the revised FY10 budget ordinances and adoption of the School District budget.</td>
</tr>
<tr>
<td>May 18</td>
<td>The date the Assembly adopted the FY10 operating budget, FY10 capital improvement program budget and 2009 property tax mill levy. The City Charter states adoption must occur no later than June 15.</td>
</tr>
<tr>
<td>June 01</td>
<td>The date, by which, the Assessor is required to certify the 2009 real and personal property assessments.</td>
</tr>
<tr>
<td>July 01</td>
<td>Property tax statements mailed.</td>
</tr>
<tr>
<td>July 01 to June 30</td>
<td>July 01, 2009 to June 30, 2010 Mid Year Appropriations. The City and Borough Charter Section 9.10 provides for supplemental and emergency mid year appropriations. The Assembly by ordinance may make supplemental appropriations for the FY10 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number.</td>
</tr>
<tr>
<td>September 30</td>
<td>The due date for the payment of real and business personal property tax assessments.</td>
</tr>
</tbody>
</table>
The annual budget process is an opportunity for the citizens of Juneau to participate in making decisions concerning the services CBJ provides for them. The budget is the management tool for CBJ administration and defines the annual work program. Also, the budget is a framework for accomplishing the mission of the CBJ which is "create and maintain a truly outstanding community, broadly recognized as a great place to live, work, play and visit." The core CBJ organizational values of integrity, honesty, accountability, teamwork, diversity and balance are reflected in this budget.

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

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

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

Distinguished Budget Presentation Award

PRESENTED TO

City and Borough of Juneau
Alaska
For the Biennium Beginning
July 1, 2008

President

Executive Director
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:**

<table>
<thead>
<tr>
<th>Major Funds</th>
<th>Nonmajor Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Capital Transit <em>(see Note 1)</em></td>
</tr>
<tr>
<td>Functions within the General Fund:</td>
<td>Debt Service</td>
</tr>
<tr>
<td>Mayor and Assembly</td>
<td>Downtown Parking</td>
</tr>
<tr>
<td>Manager's Office</td>
<td>Eaglecrest Ski Area</td>
</tr>
<tr>
<td>Clerk and Elections</td>
<td>Fire Service Area</td>
</tr>
<tr>
<td>Management Information Services</td>
<td>Hotel Tax</td>
</tr>
<tr>
<td>Community Development</td>
<td>Library Minor Contributions</td>
</tr>
<tr>
<td>General Engineering</td>
<td>Marine Passenger Fees</td>
</tr>
<tr>
<td>Emergency Services</td>
<td>Mental Health <em>(see Note 2)</em></td>
</tr>
<tr>
<td>Lands</td>
<td>Port Development Fees</td>
</tr>
<tr>
<td>Law</td>
<td>Special Assessments</td>
</tr>
<tr>
<td>Libraries</td>
<td>Tobacco Excise Tax</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Visitor Services</td>
</tr>
<tr>
<td>Finance</td>
<td>Jensen-Olson Arboretum</td>
</tr>
<tr>
<td></td>
<td>Sustainability</td>
</tr>
<tr>
<td>Roaded Service Area</td>
<td>Capital Projects - Roads &amp; Sidewalks, Fire &amp; Safety</td>
</tr>
<tr>
<td>Functions within the Roaded Service Area:</td>
<td>Community Development, Parks &amp; Recreation</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td></td>
</tr>
<tr>
<td>Streets</td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td></td>
</tr>
</tbody>
</table>
OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

<table>
<thead>
<tr>
<th>Major Funds</th>
<th>Nonmajor Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airport</td>
<td>Waste Management</td>
</tr>
<tr>
<td>Bartlett Regional Hospital</td>
<td>Docks and Harbors</td>
</tr>
<tr>
<td>Water Utility</td>
<td></td>
</tr>
<tr>
<td>Wastewater (Sewer) Utility</td>
<td></td>
</tr>
</tbody>
</table>

Capital Project:

Major Funds

- Capital Projects

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

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

The chart on the following pages shows the organization of the CBJ based on management control.
OVERVIEW OF GOVERNMENTAL FUNCTIONS

This chart highlights the basic functions of the City and Borough of Juneau as well as the overall hierarchical structure.
OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.

CITY AND BOROUGH ASSEMBLY (Elected)

ATTORNEY
John W. Hartle

MANAGER
Rod Swope

DEPUTY MANAGER
Kim Kiefer

SCHOOL BOARD (Elected)

SUPERINTENDENT OF SCHOOLS (Produces a separate budget document)

PARKS AND RECREATION

Parks and Landscaping
Recreation
Swimming Pool
Facility Maintenance
Youth Center
Museum
Centennial Hall
Treadwell Arena
Jensen-Olson Arboretum

PUBLIC WORKS

Street Maintenance
Fleet Maintenance
Water
Sewer
Capital Transit
Waste Management

POLICE

Patrol
Investigation
Dispatching
Parking Control
Records
Metro
Community Work Service Program
The Budget document has been divided into two volumes. An explanation of the contents of each section is presented below.

Overview
This section, which has three (3) subsections, includes an analysis of the overall budget issues, deliberations and budgetary decisions.

• City Manager’s Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
• Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ)
• Budgetary Policies – describes the policies used by the CBJ that guide budget development.

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

Property Assessment and Taxation
This section contains a more detailed description than found in the Overview section regarding changes in assessed values (narrative, graph and tables), the impact on taxpayers, and changes in mill rates (narrative, graph and table).

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

General Governmental Funds
This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Roadded 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 contain comparative schedules for expenditures and funding sources, budget highlights, core services and key measures and staffing detail for each department within the CBJ. For those funds that are non-departmental (certain Special Revenue Funds, Special Assessments and Debt Service) only comparative schedules are found with Debt Service being the exception. The Debt Service section includes information about the CBJ’s authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

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

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

THIS SECTION INCLUDES:
City Manager's Budget Message
Executive Summary
Goals of the City and Borough
Budgetary Policies
March 25, 2009

The Honorable Mayor and Assembly
City and Borough of Juneau
Juneau, Alaska

CITY MANAGER’S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the balanced FY10 revised budget. In the first year of each two-year budget, the Assembly adopts the first year’s budget (FY09) and approves, in concept, the second year’s budget (FY10). The FY10 budget has been revised to reflect known changes or anticipated changes that will occur in the coming year. It is being brought back before the Assembly for review and approval.

We have made significant efforts to hold the line on governmental growth and spending and, where possible, reduce the budget in light of the current economic recession and the impact it may have on our future finances. The economic recession will challenge our future ability to maintain a sustained level of public service in light of our growing infrastructure and community needs. This year’s budget reflects a bare bones maintenance level for general government operations. In balancing the FY10 revised budget, we tried to be mindful of ensuring that we maintain core functions and services. In developing this year’s budget, each city department was instructed to:

- Continue to operate as conservatively as possible and keep spending to an absolute minimum;
- Postpone or delay, where possible, the hiring or replacement of positions that are vacant.
- Curtail travel that is not necessary for required training, accreditation, or otherwise considered not optional;
- Continue to review and implement ways to practice energy conservation;
- Do not incorporate incremental requests in your operational budget submission. Due to our financial and economic uncertainty, increments will not be approved.

REVENUE CHANGES

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

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

are being impacted by the economic recession.
CITY MANAGER’S BUDGET MESSAGE

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

Our sales tax revenue growth trend has increased over the past three years. In the early 2000’s through 2005 we were experiencing sales tax growth trends in the range of 2% to 3%. In the summer of 2006 we started to experience a growth rate increase into the range of approximately 5% percent. When preparing our FY09 and FY10 Biennial Budget, we assumed that our sales tax growth rate would continue at a rate of approximately 4.5%. This stronger growth rate held through the 3rd calendar quarter of 2008 (the first quarter of FY09), based on our most recent sales tax trends and the summer tourist season outlook for the next two years. We are now reducing our sales tax revenue projections significantly. We are anticipating that our sales tax growth rate for FY10 will drop from our original projected increase of 5% down to 2.6% and that by FY11 it will drop by an additional 4.8%. This reduction will impact both our general governmental operations and the capital projects which are funded from sales tax revenue.

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

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

<table>
<thead>
<tr>
<th>Major Revenue Funding Source Changes</th>
<th>FY10 Revised Budget to the Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Impacts:</td>
<td></td>
</tr>
<tr>
<td>Property Tax (excluding debt)</td>
<td>($488,000)</td>
</tr>
<tr>
<td>Sales Tax Current Year (excludes capital support)</td>
<td>(3,485,300)</td>
</tr>
<tr>
<td>Central Treasury Investment (Interest) Income</td>
<td>(616,500)</td>
</tr>
<tr>
<td>Federal PILT</td>
<td>35,800</td>
</tr>
<tr>
<td>Federal Forest Timber Receipts (Secure Rural Schools Act)</td>
<td>929,500</td>
</tr>
<tr>
<td>FY10 Revenue Changes</td>
<td>$3,624,500</td>
</tr>
</tbody>
</table>
EXPENDITURE CHANGES

We are projecting a small overall reduction in our total FY10 Revised Budget operating costs when compared to the FY10 approved budget. While we did experience increases in wage rates (bargained and non bargained wage increases), employee benefits (health care) and inflationary adjustments in commodities and services, these increases were offset by conservative budget preparation, a significant reduction in vehicle fuels and heating oil costs, and a reduction in support to the School District. While support to education was decreased, this budget continues to fund the School District to the maximum amount allowed under the State’s funding formula. A large ongoing positive budgetary impact was the decision by the Legislature in 2008 to adopted SB125 which permanently set our employer retirement system contribution rate at a maximum of 22%. For the past few years, the City and Borough of Juneau has, along with other Alaskan communities, been struggling with dramatic increases in our employer’s contribution rates. In the early 2000’s, our employer contribution rate was 6.22%, by the end of FY07 there were projections indicating the contribution rate might go as high as 50%. Adoption of SB125 means that our PERPS employer contribution will not materially change for budget year FY10 and beyond.

MILL LEVIES AND DEBT SERVICE

The City and Borough of Juneau property tax mill levy consists of two parts; the general operating mill levy and the debt service mill levy. The debt service mill levy is used to pay for voter approved general obligation bond issues. The FY10 Biennial Budget includes no proposed changes in the total operating mill levy; however, it does include an increase in the debt service mill levy. In calendar year 2007, voters approved several general obligation bond authorizations. While we have scheduled the issuance of these bonds to minimize the impact on the mill levy, an increase will be required. The general obligation bond authorizations approved by the voters include –

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

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

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

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

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

Respectfully submitted,

Rod Swope
City and Borough Manager
THE FY10 ADOPTED AND FY10 APPROVED TO THE FY09 AMENDED BUDGETS BALANCING SUMMARY

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

<table>
<thead>
<tr>
<th>Funding Sources</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>% Change</th>
<th>FY10 Adopted</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Support (Note #1)</td>
<td>$ 61,529,800</td>
<td>63,253,600</td>
<td>2.80</td>
<td>64,612,400</td>
<td>2.15</td>
</tr>
<tr>
<td>Federal Support (Note #2)</td>
<td>10,893,400</td>
<td>9,617,600</td>
<td>(11.71)</td>
<td>11,023,400</td>
<td>14.62</td>
</tr>
<tr>
<td>Taxes (Note #3)</td>
<td>85,851,200</td>
<td>89,086,800</td>
<td>3.77</td>
<td>82,803,700</td>
<td>(7.05)</td>
</tr>
<tr>
<td>User Fees &amp; Permits (Note #4)</td>
<td>113,942,600</td>
<td>117,928,300</td>
<td>3.50</td>
<td>117,975,900</td>
<td>0.04</td>
</tr>
<tr>
<td>Penalties &amp; Fines</td>
<td>1,124,400</td>
<td>1,128,500</td>
<td>0.36</td>
<td>1,121,800</td>
<td>(0.59)</td>
</tr>
<tr>
<td>Interest-Investment and A/R (Note #5)</td>
<td>6,128,200</td>
<td>6,308,200</td>
<td>2.94</td>
<td>4,749,900</td>
<td>(24.70)</td>
</tr>
<tr>
<td>Property Sales and Rents</td>
<td>4,391,300</td>
<td>4,325,700</td>
<td>(1.49)</td>
<td>4,476,300</td>
<td>3.48</td>
</tr>
<tr>
<td>Special Assessments (LIDS)</td>
<td>79,200</td>
<td>67,600</td>
<td>(14.65)</td>
<td>65,300</td>
<td>(3.40)</td>
</tr>
<tr>
<td>Other Miscellaneous Revenue</td>
<td>121,000</td>
<td>121,000</td>
<td>-</td>
<td>117,000</td>
<td>(3.31)</td>
</tr>
<tr>
<td>Fund Balance Usage (Contribution)</td>
<td>15,350,300</td>
<td>679,400</td>
<td>95.57</td>
<td>10,362,000</td>
<td>1,425.17</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>299,411,400</strong></td>
<td><strong>292,516,700</strong></td>
<td>(2.30)</td>
<td><strong>297,307,700</strong></td>
<td>1.64</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government, City (Note #6)</td>
<td>60,064,600</td>
<td>59,650,200</td>
<td>(0.69)</td>
<td>60,121,100</td>
<td>0.79</td>
</tr>
<tr>
<td>General Government, School District (Note #7)</td>
<td>83,169,800</td>
<td>84,906,000</td>
<td>2.09</td>
<td>87,720,400</td>
<td>3.31</td>
</tr>
<tr>
<td>Non-Board Enterprise (Note #8)</td>
<td>13,226,700</td>
<td>13,488,100</td>
<td>1.98</td>
<td>13,031,500</td>
<td>(3.39)</td>
</tr>
<tr>
<td>Board Controlled (Note #9)</td>
<td>87,890,500</td>
<td>89,355,900</td>
<td>1.67</td>
<td>91,784,500</td>
<td>2.72</td>
</tr>
<tr>
<td>Internal Service Funds (Note #10)</td>
<td>2,561,300</td>
<td>1,168,700</td>
<td>(54.37)</td>
<td>2,425,300</td>
<td>107.52</td>
</tr>
<tr>
<td>Debt Service (Note #11)</td>
<td>18,543,900</td>
<td>19,823,100</td>
<td>6.90</td>
<td>19,957,900</td>
<td>0.68</td>
</tr>
<tr>
<td>Capital Projects (Note #12)</td>
<td>33,228,400</td>
<td>23,418,300</td>
<td>(29.52)</td>
<td>21,551,000</td>
<td>(7.97)</td>
</tr>
<tr>
<td>Special Assessments</td>
<td>226,200</td>
<td>206,400</td>
<td>(8.75)</td>
<td>241,000</td>
<td>16.76</td>
</tr>
<tr>
<td>Special Appropriations</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>475,000</td>
<td>(5.00)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 299,411,400</strong></td>
<td><strong>292,516,700</strong></td>
<td>(2.30)</td>
<td><strong>297,307,700</strong></td>
<td>1.64</td>
</tr>
</tbody>
</table>

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

1. State Support – The FY10 Adopted Budget increased by $1,358,800 over the FY10 Approved Budget. These include $892,600 for the Juneau School District due to an increase in the factors used to determine State Foundation Funding, $148,000 in School Grants and $227,300 in State’s School Construction Bond Debt Reimbursement Program (SCBDRP) funding. The SCBDRP funding increase is due to the issuance of qualifying new high school and valley pool general obligation bonds. The increase between the FY09 Amended and FY10 Adopted Budgets is primarily due to a continued increase of $2.58 million in State Foundation Funding and $544,200 in the State’s SCBDRP funding.

2. Federal Support – The increase between the FY10 Adopted and FY10 Approved Budgets is due primarily to the unanticipated renewal of the National Forest Timber Receipts program ($929,500) and a Fire Department grant of $225,000 to replace tanker vehicle.

3. Tax Revenues – This includes a $1.2 million decrease in property taxes and a $5.5 million decrease in sales and excise tax revenues between the FY10 Approved and Adopted Budgets. The decrease in property tax is a result of decreases in assessed values due to a combination of decreases in residential property plus new construction, and a decrease of 0.12 mills in the debt mill levy (for repayment of general obligation debt). General sales tax
EXECUTIVE SUMMARY

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

4. User Fees – The decrease in user fees results from an increase in ambulance bad debt, a decrease in planning, zoning and permitting fees and an anticipated decrease in marine passenger fees due to fewer cruise ship passengers.

5. Interest-Investment and A/R – Interest rates have been decrease dramatically over the past year and this is reflected in the FY10 Adopted Budget.

6. General Government, City – The increase between the FY10 Approved and Adopted Budgets is primarily related to negotiated wage increases and multiple position upgrades.

7. School District - The increase between the FY10 Approved and FY10 Adopted Budgets is primarily due to increased personnel costs.

8. Non-Board Enterprise - This slight decrease is due to combination of increases and decreases in all the non-board enterprise funds, Waste Management and the Water and Wastewater Utilities funds.

9. Board Controlled – This increase is considered insignificant.

10. Internal Service Funds - These are internal City operations that are fully self-funded. It includes Risk Management and Fleet operations (both maintenance and replacement). The difference between the FY10 Approved and Adopted Budgets is due to a decrease in charges (revenue) to other departments. The City has experienced better than expected health care costs resulting in large fund balances in our Risk Management Fund. Charges to departments have been reduced in order to reduce the Risk Management Fund fund balance to an appropriate level.

11. Debt Service - This change is due to projected increases in debt service requirements for general obligation school bond issues. FY09 is the beginning of repayment of GO School Bonds for a new valley high school issued in FY08. The increase between the FY09 and FY10 is due to the beginning of repayment of GO bonds for the new swimming pool.

12. Capital Projects - The capital projects decrease between the FY10 Approved and Adopted is the result of $2.6 M in decreased funding from sales tax (for general and special capital projects), a $125,000 decrease from Lands and a $1.5 M decrease from the Marine Passenger Fee Fund due to a projected decrease in the number of cruise ship passengers. The decreases are partially offset by an increase in capital project funding from the Port Fund. The decrease between FY09 and FY10 Adopted is due to decreases in capital project funding provided by Bartlett Regional Hospital, the Wastewater, Sustainability and Marine Passenger Fee funds.
In 2004, the CBJ modified the budget process to implement improvements in our performance based budgeting. Under this plan, departments were directed to develop performance measures that quantify “outcomes” based on a “core service” concept. To provide a focal point and direction for departmental core service goal setting, the Mayor and Assembly development a broad community goal statement.

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

**PROMOTE A HEALTHY, GROWING ECONOMY**

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

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

**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.

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

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

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.

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

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


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 complied 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.
**Accounting Principles and the Budgetary Basis of Accounting**

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

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

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

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

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

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

THIS SECTION INCLUDES:
Summary of Revenues
Summary of Expenditures
Summary of Staffing
Interdepartmental Charges
Support to/Support from Other Funds
Changes in Fund Balances
FY10 funding sources for all City and Borough activities total $286,945,700, which includes fund balance usage of $10,362,000.

This graph shows the FY10 major revenue sources for all activities.
## SUMMARY OF OPERATING REVENUES BY SOURCE

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td><strong>State Support:</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Foundation Funding</td>
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<td>31,731,400</td>
<td>33,146,300</td>
<td>34,038,900</td>
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<td>School Construction Debt Reimb</td>
<td>8,561,400</td>
<td>11,814,600</td>
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<td>12,131,500</td>
<td>12,358,800</td>
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<td>Contribution for School PERS/TRS</td>
<td>10,626,400</td>
<td>11,277,200</td>
<td>11,277,200</td>
<td>11,277,200</td>
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<td>State Shared Revenue</td>
<td>5,753,500</td>
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<td>2,545,900</td>
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<td>School Grants</td>
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<td>2,924,300</td>
<td>2,919,300</td>
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<td>Library Grants</td>
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<td>113,300</td>
<td>113,200</td>
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<tr>
<td>ASHA &quot;In Lieu&quot; Tax</td>
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<td></td>
<td>25,500</td>
<td>30,000</td>
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<td>Miscellaneous Grants</td>
<td>1,250,500</td>
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<td>1,377,600</td>
<td>1,060,700</td>
<td>1,184,100</td>
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<td><strong>Total State Support</strong></td>
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<td><strong>61,529,800</strong></td>
<td><strong>61,430,400</strong></td>
<td><strong>63,253,600</strong></td>
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<td><strong>Federal Support:</strong></td>
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<tr>
<td>Federal &quot;In Lieu&quot; Tax</td>
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<td>1,032,800</td>
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<td>10,181,300</td>
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<td>8,315,000</td>
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<tr>
<td><strong>Total Federal Support</strong></td>
<td><strong>7,757,600</strong></td>
<td><strong>10,893,400</strong></td>
<td><strong>13,100,500</strong></td>
<td><strong>9,617,600</strong></td>
<td><strong>11,023,400</strong></td>
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<td>Taxes:</td>
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<td>Property</td>
<td>39,606,000</td>
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<td>40,589,600</td>
<td>42,266,800</td>
<td>41,038,700</td>
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<td>Sales</td>
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<td>42,550,000</td>
<td>41,429,500</td>
<td>44,360,000</td>
<td>39,400,000</td>
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<td>Alcohol</td>
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<td>775,000</td>
<td>840,000</td>
<td>810,000</td>
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<td>Tobacco Excise</td>
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<td>525,000</td>
<td>550,000</td>
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<td>Hotel</td>
<td>1,284,000</td>
<td>1,100,000</td>
<td>1,100,000</td>
<td>1,100,000</td>
<td>1,000,000</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>82,755,600</strong></td>
<td><strong>85,851,200</strong></td>
<td><strong>84,484,100</strong></td>
<td><strong>89,086,800</strong></td>
<td><strong>82,803,700</strong></td>
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<td><strong>User Fees and Permits:</strong></td>
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<td>General Fund</td>
<td>1,597,300</td>
<td>1,686,500</td>
<td>1,512,000</td>
<td>1,683,900</td>
<td>1,484,200</td>
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<td>Special Revenue Funds</td>
<td>15,632,697</td>
<td>15,020,400</td>
<td>14,918,400</td>
<td>15,205,100</td>
<td>14,839,800</td>
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<td>98,839,300</td>
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<td>Special Assessments</td>
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<td>85,000</td>
<td>165,000</td>
<td>90,000</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>103,962,697</strong></td>
<td><strong>111,707,600</strong></td>
<td><strong>110,038,000</strong></td>
<td><strong>115,893,300</strong></td>
<td><strong>116,155,100</strong></td>
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<td>Property Tax, Sales Tax, and LID</td>
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<td>Penalties and Interest</td>
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<td>546,600</td>
<td>508,700</td>
<td>533,000</td>
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<td>Ordinance Violations</td>
<td>586,900</td>
<td>617,800</td>
<td>577,400</td>
<td>619,800</td>
<td>588,800</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$ 1,091,100</strong></td>
<td><strong>1,124,400</strong></td>
<td><strong>1,124,000</strong></td>
<td><strong>1,128,500</strong></td>
<td><strong>1,121,800</strong></td>
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# SUMMARY OF OPERATING REVENUES BY SOURCE

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

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY08 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td><strong>General Fund:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Mayor &amp; Assembly</td>
<td>$2,947,600</td>
<td>2,816,500</td>
<td>2,727,700</td>
<td>2,809,900</td>
<td>3,001,800</td>
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<td>1,785,600</td>
<td>1,858,100</td>
<td>1,834,700</td>
<td>1,889,600</td>
<td>1,945,200</td>
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<td><strong>Administration:</strong></td>
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<td>Manager</td>
<td>1,261,600</td>
<td>1,670,900</td>
<td>1,627,400</td>
<td>1,537,800</td>
<td>1,593,700</td>
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<td>Clerk</td>
<td>310,200</td>
<td>354,300</td>
<td>344,400</td>
<td>357,900</td>
<td>507,300</td>
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<td>Mgmt Information Systems</td>
<td>1,678,500</td>
<td>2,081,300</td>
<td>1,977,300</td>
<td>2,202,800</td>
<td>2,216,200</td>
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<td>Human Resources</td>
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<td>519,300</td>
<td>536,700</td>
<td>520,500</td>
<td>547,900</td>
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<td>2,292,500</td>
<td>2,334,400</td>
<td>2,234,700</td>
<td>2,403,700</td>
<td>2,390,900</td>
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<td>4,951,400</td>
<td>5,214,900</td>
<td>5,230,000</td>
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<td>3,040,700</td>
<td>2,754,000</td>
<td>2,961,700</td>
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<td>Capital City Rescue</td>
<td>3,242,400</td>
<td>3,709,000</td>
<td>3,709,000</td>
<td>3,787,100</td>
<td>3,770,800</td>
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<td>980,300</td>
<td>670,500</td>
<td>1,022,300</td>
<td>1,020,700</td>
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<td>Parks and Landscape</td>
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<td>1,972,300</td>
<td>1,713,200</td>
<td>1,706,800</td>
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<tr>
<td>Capital Projects Indirect Cost</td>
<td>(285,000)</td>
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<td>(524,300)</td>
<td>(524,300)</td>
<td>(524,300)</td>
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<tr>
<td>Interdepartmental Charges</td>
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<td>(3,589,100)</td>
<td>(3,494,500)</td>
<td>(3,581,600)</td>
<td>(3,590,800)</td>
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<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Support to other funds</td>
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<td>42,271,000</td>
<td>42,271,000</td>
<td>44,444,900</td>
<td>44,091,900</td>
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<tr>
<td><strong>Total</strong></td>
<td>59,999,300</td>
<td>66,731,800</td>
<td>65,707,400</td>
<td>68,877,200</td>
<td>69,043,800</td>
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</tbody>
</table>

| **Special Revenue Funds:** |              |                     |                        |                      |                     |
| Visitor Services          | 1,798,800    | 1,921,000           | 1,912,300              | 1,962,300            | 2,006,300           |
| Capital Transit           | 5,365,900    | 5,898,200           | 5,749,700              | 5,908,100            | 6,211,700           |
| Downtown Parking          | 210,400      | 276,200             | 247,800                | 278,400              | 281,100             |
| Lands                     | 1,202,900    | 1,400,600           | 1,165,100              | 893,200              | 941,100             |
| Education - Operating     | 61,551,500   | 67,190,000          | 68,834,900             | 68,722,200           | 70,910,400          |
| Education - Special Revenue | 12,404,700 | 15,979,800          | 15,827,500             | 16,183,800           | 16,810,000          |
| Eaglecrest                | 2,101,900    | 2,381,700           | 2,248,800              | 2,473,800            | 2,529,600           |
| Service Areas:            |              |                     |                        |                      |                     |
| Police                    | 11,925,200   | 12,850,500          | 12,217,100             | 13,138,800           | 13,062,600          |
| Streets                   | 4,477,900    | 5,339,300           | 5,339,300              | 5,060,400            | 4,963,900           |
| Parks and Recreation      | 3,888,900    | 4,335,700           | 4,130,700              | 4,484,000            | 4,363,700           |
| Capital City Fire         | 3,231,500    | 3,304,300           | 2,767,700              | 3,225,500            | 3,048,900           |
| Sales tax                 | 591,800      | 741,700             | 662,200                | 749,900              | 759,300             |
| Hotel tax                 | 21,100       | 29,900              | 25,000                 | 30,200               | 30,600              |
| Tobacco Excise tax        | 16,200       | 14,700              | 15,800                 | 14,900               | 15,000              |
| Marine Passenger Fee      | 4,500        | 4,500               | 4,500                  | 4,500                | 4,500               |
| Port Development          | 4,500        | 4,500               | 4,500                  | 4,500                | 4,500               |
| Library Minor Contributions | -           | 4,200               | 4,200                  | 4,200                | 5,200               |
| Interdepartmental Charges | (493,900)    | (521,500)           | (521,500)              | (541,000)            | (529,200)           |
| Support to other funds    | 54,260,000   | 64,964,500          | 64,964,500             | 58,109,100           | 53,073,800          |
| **Total**                 | 162,563,800  | 186,119,800         | 185,600,100            | 180,706,800          | 178,493,000         |

| **Permanent Fund:**        |              |                     |                        |                      |                     |
| Jensen-Olson Arboretum     | $100,500     | 10,900              | 10,900                 | 85,400               | -                   |

---

1. Marine Passenger Fee Proceeds
<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
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<th>FY10 Approved Budget</th>
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</tr>
</thead>
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## SUPPORT TO OTHER FUNDS

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| Sales Tax To:                                |              |                     |                        |                      |                    |
| General Fund                                 | 9,728,400    | 12,251,400          | 12,251,400             | 12,254,300           | 10,800,200          |
| Capital Projects                             | 16,870,000   | 19,090,000          | 19,090,000             | 18,200,000           | 15,600,000          |
| Bartlett Regional Hospital                   | 646,700      | 666,100             | 666,100                | 686,100              | 705,300             |
| Debt Service                                 | 3,148,500    | 560,000             | 560,000                | 800,000              | 720,000             |
| Roaded Service Area                          | 9,632,900    | 12,343,400          | 12,343,400             | 12,344,000           | 10,432,300          |
| Fire Service Area                            | 1,135,300    | 1,324,600           | 1,324,600              | 1,324,000            | 1,179,500           |
| Capital Transit                              | -            | 27,500              | 27,500                 | -                    | 25,000              |
| Sustainability                               | -            | 2,000,000           | 2,000,000              | -                    | -                   |
| Education Operating To:                      |              |                     |                        |                      |                    |
| Education Special Revenue                    | 518,900      | 297,100             | 297,100                | 297,100              | 244,000             |
| Education Other                              | 74,200       | 383,200             | 383,200                | 583,200              | 683,200             |
| Education Special Revenue                    | 19,000       | 15,000              | 15,000                 | 15,000               | 15,000              |
| Hotel Tax To:                                |              |                     |                        |                      |                    |
| Visitor Services                             | 1,041,800    | 1,135,000           | 1,135,000              | 1,169,100            | 1,169,100           |
| Tobacco Excise Tax To:                       |              |                     |                        |                      |                    |
| Bartlett Regional Hospital                   | 260,000      | 241,500             | 241,500                | 241,500              | 222,300             |
| General Fund                                 | 320,000      | 297,300             | 297,300                | 297,300              | 273,600             |
| Mental Health:                               |              |                     |                        |                      |                    |
| General Fund                                 | 14,000       | 2,300               | 2,300                  | -                    | -                   |
| Marine Passenger Fee To:                     |              |                     |                        |                      |                    |
| General Fund                                 | 1,133,900    | 1,391,500           | 1,391,500              | 1,358,500            | 1,401,000           |
| Roaded Service Area                          | 604,200      | 808,300             | 808,300                | 809,900              | 806,500             |
| Fire Service Area                            | 71,200       | 90,500              | 90,500                 | 90,500               | 94,200              |
| Visitor Services                             | 204,400      | 218,000             | 218,000                | 218,000              | 238,500             |
| Capital Transit                              | 138,000      | 138,000             | 138,000                | 138,000              | 278,000             |
| Dock                                         | -            | 40,000              | 40,000                 | -                    | 154,100             |
| Juneau International Airport                 | -            | -                   | -                      | -                    | 271,000             |
| Bartlett Regional Hospital                   | -            | -                   | -                      | -                    | 23,000              |
| Capital Projects                             | 2,776,900    | 3,203,800           | 3,203,800              | -                    | 1,488,000           |
| Available for Capital Projects                | -            | -                   | -                      | 2,597,600            | -                   |

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## Jensen-Olson Arboretum Fund

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### SUPPORT FROM OTHER FUNDS

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# CITY AND BOROUGH OF JUNEAU

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**Special Revenue Funds:**
- Visitor Services: 231,700 + 410,100 = 1,647,600
- Capital Transit: 507,000 + 1,795,900 = 4,133,000
- Marine Passenger Fee: 166,200 + 4,714,600 = 4,880,800
- Eaglecrest: (736,400) + 1,874,600 = 1,138,200
- Education - Operating: 2,688,400 + 45,656,100 = 24,823,800
- Education - Special Revenue/Other: 1,010,000 + 14,954,300 = 1,751,200
- Lands and Resource Management: 3,006,000 + 822,400 = 3,828,400
- * Roaded Service Area: 3,518,000 + 13,061,100 = 11,238,800
- Fire Service Area: 839,200 + 1,215,200 = 1,273,700
- Downtown Parking: 71,600 + 164,600 = 85,000
- Sales Tax: 12,641,000 + 40,257,400 = 39,462,300
- Hotel Tax: 598,000 + 1,000,000 = 1,169,000
- Port Development: 2,532,300 + 2,828,800 = 1,750,000
- Tobacco Excise Tax: (1,100) + 525,000 = 495,900
- Library Minor Contributions: 127,700 + 5,200 = -

**Total Special Revenue Funds:** 27,199,600 + 129,285,300 = 45,523,100

**Enterprise Funds:**
- **Harbors:** 3,170,400 + 3,410,900 = -
- **Docks:** 4,223,800 + 1,696,000 = 154,100
- Water: 3,182,600 + 3,889,700 = -
- Sewer: 3,778,600 + 7,846,300 = 50,000
- **Airport:** 3,208,800 + 4,934,400 = 271,000
- Hazardous Waste: 590,700 + 1,055,900 = -
- Hospital: 9,994,800 + 82,006,700 = 1,146,000

**Total Enterprise Funds:** 28,149,700 + 104,839,900 = 1,621,100

**Internal Service Funds:**
- **Public Works Fleet:** 3,289,400 + 4,030,700 = -
- Risk Management: 5,192,600 + 17,173,300 = -

**Total Internal Service Funds:** 8,482,000 + 21,204,000 = -

**LIDS/Debt Service/Work Force:**
- **LIDS:** 613,000 + 175,300 = 12,300
- Debt Service: 7,888,800 + 234,400 = 18,301,400
- Work Force: - + 3,478,300 = -

**Capital Project Funds:** - + 21,733,000 = 182,000

**Jensen-Olson Arboretum:** 1,877,300 + 63,200 = -

**Interdepartmental Charges:** - + (28,870,500) = -

**Total City Funds:** $83,773,900 + 286,945,700 = 99,863,400

* Includes National Forest Timber Receipts Reserves of $22,800
** Includes Replacement Reserves
### CHANGES IN FUND BALANCES – FY10

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<td>3,223,800</td>
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<td>1,229,000</td>
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<td>79,433,300</td>
<td>13,714,200</td>
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<td>102,295,400</td>
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<table>
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<th>Budget</th>
<th>Subtotal</th>
<th>Reserves</th>
<th>Ending Balance</th>
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<tr>
<td>4,974,000</td>
<td>2,346,100</td>
<td>-</td>
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<td>18,190,200</td>
<td>4,175,700</td>
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<td>23,164,200</td>
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<table>
<thead>
<tr>
<th>Budget</th>
<th>Subtotal</th>
<th>Reserves</th>
<th>Ending Balance</th>
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<td>241,000</td>
<td>463,900</td>
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<td>19,957,900</td>
<td>6,466,700</td>
<td>6,061,800</td>
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<td>3,478,300</td>
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<td>21,551,000</td>
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<td>-</td>
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<tr>
<td>(28,870,500)</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>297,307,700</td>
<td>73,411,900</td>
<td>23,441,500</td>
<td>49,970,400</td>
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</table>

**Special Revenue Funds:**
- Visitor Services
- Capital Transit
- Marine Passenger Fee
- Eaglecrest
- Education - Operating
- Education - Special Revenue/Other
- Lands and Resource Management
- * Roaded Service Area
- Fire Service Area
- Downtown Parking
- Sales Tax
- Hotel Tax
- Port Development
- Tobacco Excise Tax
- Library Minor Contributions

**Total Special Revenue Funds**

**Enterprise Funds:**
- ** Harbors
- ** Docks
- Water
- Sewer
- ** Airport
- Hazardous Waste
- Hospital

**Total Enterprise Funds**

**Internal Service Funds:**
- ** Public Works Fleet
- Risk Management

**Total Internal Service Funds**

**LIDS/Debt Service/Work Force:**
- LIDS
- Debt Service
- Work Force

**Capital Project Funds**
- Jensen-Olson Arboretum

**Interdepartmental Charges**

**Total City Funds**
Summary

The City and Borough’s budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies. The projected general governmental fund balance carryovers include the Assembly’s policy of maintaining the general governmental emergency operating reserves at 5% of the operating budget. The exception to this practice has been the decision by the Assembly and supported by Juneau’s voters to work towards building a $10 million Sales Tax Emergency Budget (Rainy Day Fund) Reserve.

Individual Funds

The following is a summary and explanation of the FY10 projected ending fund balances. The fund balance review is targeted specifically at the General, major Special Revenue, and Fleet Funds. The majority of the special revenue funds fund balances are restricted to specific uses and are not considered available for general governmental functions.

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

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

Marine Passenger Fee – In October 1999, voters approved a $5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is $122,000 for FY10.

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

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

Lands and Resource Management – The projected carryover is $2,412,300 for FY10. Included in the carryover amount is $427,900 reserved from loan repayments for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with marine passenger fees) associated with commercial floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.
**CHANGES IN FUND BALANCES OVERVIEW**

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

**Fire Service Area** – The total projected carryover is $279,200 for FY10. These funds are restricted for fire related purposes. The ending FY10 balance represents approximately 9% of annual operations. See the General Fund narrative on the previous page for a discussion on the General Fund, Roaded Service Area and Fire Service Area fund balances.

**Downtown Parking** – The total projected carryover for FY10 is $40,100. This balance is restricted and not considered available for other general governmental functions.

**Sales Tax** – Sales tax funds are used for a variety of functions including general operations, capital projects and Emergency Budget Reserves. The total projected carryovers at FY10 year end are as follows –

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

Total Projected Fund Balance $12,676,800

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

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

**Enterprise Funds (for all funds)** – The total projected carryover of $29,142,100 for FY10 represents expendable resources and not retained earnings balances. The accrual method of accounting required for these funds results in retained earnings being generated without available spendable resources. The amount available for operations will be the lessor of working capital or available resources (cash). These amounts, where noted, also include available reserves set aside for fixed asset replacement.

During FY08, Harbors sold revenue bonds in order to refinance DeHart’s Marina ($1.345 million), to construct the Auke Bay Loading Facility ($4.2 million), and provide major maintenance to Old Douglas Boat Harbor ($4.2 million). As part of the borrowing, the CBJ must set aside one year’s debt payment as a reserve ($753,200) and hold the reserve for the life of the bonds, twenty-five years.

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

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

**Fleet Services** – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected FY10 year end fund balance carryover is $2,346,100. Approximately $379,300 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Fleet Maintenance fund balance will
be used to fund the cost of a new fuel system. The Fleet Acquisitions fund balance will be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc). The Equipment Acquisitions fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisitions replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

**Risk Management** – The total projected carryover for FY10 is $4,175,700. The individual ending components of this balance are made up of $2,456,600 Health & Wellness, $947,800 Safety & Workers Compensation, $183,500 General/Auto Liability, $336,000 Employee Practice/Property, $28,600 Special Coverage, and $223,200 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of $1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

**LID’s** – The projected FY10 fund balance carryover of $463,900 is comprised of the sewer extension, water extension, and consolidated LID fund balances. The water and sewer extension fund balances represent amounts available for future expansion of the water and sewer lines and comprise $638,600 for FY10. Consolidated LID’s carryover balance is projected to be a deficit of $(174,700) for FY10. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

**Debt Service** – The total projected carryover is $6,466,700 for FY10, of which $6,061,800 is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the $12.1M and $7.717M School bond issues. The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

**Jensen-Olson Arboretum** – The projected carryover for FY10 is $1,940,500, of which $2,097,200 is reserved. The deficit of ($156,700) is a result of lower than anticipated interest earnings. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term “arboretum” means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

The remaining items contained in these schedules have been included for number comparisons only. The amounts shown do not represent available resources.
PROPERTY ASSESSMENT
AND
TAXATION
COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

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

Rooded Service Area, SA#9:
- Police
- Streets
- Parks & Recreation
- Capital Transit

Fire Service Area, SA#10:
- Capital City Rescue (Fire)

ASSESSED VALUES CHANGES

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

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

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

The tables on the following page show the estimated changes in assessed values by property type and the assessed values by service area for both real and business personal property.
### 2008 TO 2009 ASSESSED VALUES CHANGES BY PROPERTY TYPE (estimated)

<table>
<thead>
<tr>
<th>Assessed Values</th>
<th>% Change to Total</th>
<th>% Change to Property Type</th>
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</thead>
<tbody>
<tr>
<td><strong>2008 Assessed Value</strong></td>
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</tr>
<tr>
<td>Residential Property:</td>
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<tr>
<td>Existing</td>
<td>(90.7)</td>
<td>(2.27%)</td>
</tr>
<tr>
<td>New Construction</td>
<td>9.5</td>
<td>0.24%</td>
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<tr>
<td>Commercial:</td>
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<td></td>
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<tr>
<td>Existing Property</td>
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<td>(0.13%)</td>
</tr>
<tr>
<td>New Construction</td>
<td>16.9</td>
<td>0.43%</td>
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<tr>
<td>Business Personal Property</td>
<td>(6.5)</td>
<td>(0.16%)</td>
</tr>
<tr>
<td><strong>2009 Assessed Value (estimated)</strong></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>$3,897.2</td>
<td>(1.90%)</td>
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### ESTIMATED ASSESSED VALUES BY SERVICE AREA (in millions)

<table>
<thead>
<tr>
<th>Service Area</th>
<th>2007 Certified Assessment Roll</th>
<th>2008 Certified Assessment Roll</th>
<th>Real Property</th>
<th>Personal Property</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Capital City Fire/Rescue</td>
<td>$3,561.8</td>
<td>$3,705.6</td>
<td>$3,480.4</td>
<td>$155.0</td>
<td>$3,635.4</td>
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<tr>
<td>Roaded Service Area</td>
<td>$3,650.9</td>
<td>$3,727.6</td>
<td>$3,501.2</td>
<td>$155.7</td>
<td>$3,656.9</td>
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<td>Areawide</td>
<td>$3,856.6</td>
<td>$3,972.5</td>
<td>$3,655.3</td>
<td>$241.9</td>
<td>$3,897.2</td>
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</table>

### MILLAGE RATES AND RESTRICTIONS

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

A one-mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate $3.9 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Over 95% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

<table>
<thead>
<tr>
<th>Mill Levy</th>
<th>FY06</th>
<th>FY07</th>
<th>FY08</th>
<th>FY09</th>
<th>Approved FY10</th>
<th>Adopted FY10</th>
</tr>
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<tr>
<td><strong>Operational</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Areawide</td>
<td>6.32</td>
<td>6.71</td>
<td>6.97</td>
<td>6.22</td>
<td>6.31</td>
<td>7.11</td>
</tr>
<tr>
<td>Roaded Service Area</td>
<td>3.30</td>
<td>2.26</td>
<td>2.07</td>
<td>2.60</td>
<td>2.60</td>
<td>1.95</td>
</tr>
<tr>
<td>Capital City Fire/Rescue</td>
<td>0.36</td>
<td>0.29</td>
<td>0.22</td>
<td>0.34</td>
<td>0.35</td>
<td>0.20</td>
</tr>
<tr>
<td><strong>Debt Service</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1.19</td>
<td>0.91</td>
<td>1.11</td>
<td>1.21</td>
<td>1.46</td>
<td>1.34</td>
</tr>
<tr>
<td><strong>Total Mill Levy</strong></td>
<td><strong>11.17</strong></td>
<td><strong>10.17</strong></td>
<td><strong>10.37</strong></td>
<td><strong>10.37</strong></td>
<td><strong>10.72</strong></td>
<td><strong>10.60</strong></td>
</tr>
<tr>
<td>Mill Change</td>
<td>(0.83)</td>
<td>(1.00)</td>
<td>0.20</td>
<td>-</td>
<td>0.35</td>
<td>0.23</td>
</tr>
<tr>
<td>% Change</td>
<td>(6.92%)</td>
<td>(8.95%)</td>
<td>1.97%</td>
<td>-</td>
<td>3.38%</td>
<td>2.22%</td>
</tr>
</tbody>
</table>
In 1995, the CBJ voters’ approved a 12-mill operational property tax levy restriction on all taxable property. This levy restriction does not apply to tax levies used for the payment of debt service on voter approved (general obligation) bond indebtedness. The debt service mill levy is in addition to the operational mill levy. The debt service mill levy has been defined to be the total amount of general governmental support to the debt service fund less amounts received from the State’s School Construction Debt Reimbursement Program. The mill levy adopted for FY10 is 10.60, which is 0.23 mills greater than FY09. The majority of the increase, 0.13 mills) is due to voter approved general obligation debt. (See the “Major Revenue Analysis” for further explanation).

Mill Levy History

<table>
<thead>
<tr>
<th>FISCAL YEAR</th>
<th>DEBT SERVICE MILL LEVY</th>
<th>SERVICE AREA OPERATIONAL MILL LEVIES</th>
<th>COMBINED MILL LEVIES (Including Debt Service)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Areawide Operating</td>
<td>Roaded Operating</td>
</tr>
<tr>
<td>1995</td>
<td>1.34</td>
<td>5.08</td>
<td>6.48</td>
</tr>
<tr>
<td>1996</td>
<td>1.43</td>
<td>4.03</td>
<td>6.51</td>
</tr>
<tr>
<td>1997</td>
<td>1.54</td>
<td>3.86</td>
<td>6.03</td>
</tr>
<tr>
<td>1998</td>
<td>1.25</td>
<td>3.95</td>
<td>5.71</td>
</tr>
<tr>
<td>1999</td>
<td>1.38</td>
<td>4.23</td>
<td>5.48</td>
</tr>
<tr>
<td>2000</td>
<td>1.52</td>
<td>4.60</td>
<td>5.18</td>
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<tr>
<td>2001</td>
<td>1.22</td>
<td>4.88</td>
<td>5.19</td>
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<tr>
<td>2002</td>
<td>1.27</td>
<td>4.73</td>
<td>4.72</td>
</tr>
<tr>
<td>2003</td>
<td>1.03</td>
<td>4.97</td>
<td>4.72</td>
</tr>
<tr>
<td>2004</td>
<td>1.20</td>
<td>5.52</td>
<td>4.24</td>
</tr>
<tr>
<td>2005</td>
<td>1.06</td>
<td>5.55</td>
<td>4.69</td>
</tr>
<tr>
<td>2006</td>
<td>1.19</td>
<td>6.32</td>
<td>3.30</td>
</tr>
<tr>
<td>2007</td>
<td>0.91</td>
<td>6.71</td>
<td>2.26</td>
</tr>
<tr>
<td>2008</td>
<td>1.11</td>
<td>6.97</td>
<td>2.07</td>
</tr>
<tr>
<td>2009</td>
<td>1.21</td>
<td>6.22</td>
<td>2.60</td>
</tr>
<tr>
<td>2010 Approved</td>
<td>1.46</td>
<td>6.31</td>
<td>2.60</td>
</tr>
<tr>
<td>2010 Adopted</td>
<td>1.34</td>
<td>7.11</td>
<td>1.95</td>
</tr>
</tbody>
</table>

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

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

**REVENUE FROM LOCAL SOURCES**

**PROPERTY TAX REVENUES**

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

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

Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110). The estimated areawide certified value for the 2010 fiscal year is $3.897 billion, down from $3.972 billion billed in FY08.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY10 mill levy is to be adopted on or before June 15, 2009 (Charter provision 9.7).

The State of Alaska requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030).

Two of the most significant exemptions in terms of dollars are the Senior Citizen and Disabled Veteran exemptions. In FY10, these exemptions are expected to be $1.8+ million in property tax revenue not collected.

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

FY01-09 are based on actual collections. FY10 is based on assessed value projections.
SALES TAX REVENUES

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

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

GENERAL SALES TAX

CBJ voters have imposed a general sales tax as allowed by Alaska Statute 29.53.415. The general sales tax is to be collected on all retail sales, rentals (except long-term residential) and services performed within CBJ boundaries, with certain exceptions as listed in Code Section 69.05.040.

PERMANENT SALES TAX

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

TEMPORARY 1% SALES TAX

• January 1, 2001 – December 31, 2005. This 1% tax was voter approved to fund the Repair and Rehabilitation of Schools, the Expansion and Improvement of Bartlett Regional Hospital, and the Construction of a Recreational Facility at Savikko Park.

• January 1, 2006 – September 30, 2008. This 1% tax was voter approved to fund a multiple project package including a Downtown Parking and Transit Center, Statter Harbor Improvements, Areawide Sewer Expansion and Eaglecrest Ski Area Mid-Mountain Chairlift.

• October 1, 2008 – September 20, 2013. This 1% tax was voter approved to fund another multiple project package including a Public Works Consolidated Shop, Areawide Sewer Infrastructure, Airport Renovation, Statter Harbor Boat Launch Ramp and Trailer Parking, Deferred Maintenance on CBJ Buildings and the Local Portion of Debt for Elementary School Renovations.

TEMPORARY 3% SALES TAX

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

The 4% general sales tax (1% permanent and 3% temporary) is one of the largest sources of revenue supporting the city’s operations, with revenue projections of $31.5M in FY10. This represents a 4.9% increase from FY10’s projected actuals, reflecting expected steady growth in this revenue.
GENERAL SALES TAX

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

NOT UPDATED FOR THE FY10 ADOPTED BUDGET

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

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

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

In reviewing the historical graph presented here, it can be seen that this revenue source has been experiencing slow growth since FY01. The large increase in FY04 reflects late FY03 filings included in FY04’s revenue number. This also explains why there is a drop in FY05 revenue compared to FY04’s. The small spike in FY07 is assumed to have come from the legislature’s extra meetings conducted during the year. The small decrease expected in FY09 and FY10 assumes the new No Smoking Ordinance will have a small negative impact on liquor sales.

FY01-08 are based on actual collections. FY09-10 are based on projections.
**Hotel-Motel Room Tax**

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

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

As can be seen in the graph, the revenue from this source slowly declined from FY01 through FY03. The decline was primarily due to (1) hotel sales decreasing due to the independent traveler on the decline and (2) an increase in the government exemption being taken due to the State of Alaska’s travel policy changing to ensure all state employees reserve hotel rooms through the State rather than independently, so the State will benefit from the exemption. Since its lowest point in FY03, this source of revenue has steadily increased to a peak of $1.28M in FY08. And although revenue generated from this source was at its all-time high in FY08, based on current independent traveler data, the shorter legislative sessions, and the economic recession it is anticipated that there will be a material decrease in FY09 of 14.3%, with another decrease of 9% in FY10.
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 coming back to normal. We are anticipating that there will be a decrease of 7.4% in FY09 and that sales will hold relatively constant for FY10. These projections are based on sales information which indicates tobacco product sales are slowing slightly.

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

OTHER LOCAL REVENUES

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

Detailed information on the major classes of these revenues is available on the following pages.
As can be seen by the graph, the Hospital’s user fees are by far the largest source of this type of revenue, increasing steadily over the last six years, up through FY07 Actuals. It is expected that this revenue source will continue to increase in FY08 (by 11.77% or $7.2M) and again in FY09 (by 11.97% or $8.2M), due to an increase in the hospital’s rates and anticipated service growth.

The second largest source of user fee revenue is the remaining enterprise funds. This group consists of the Airport, Harbors and Docks, Water, Sewer and Waste Management. This revenue source shows a gradual increase over the six years between FY01 and FY07, with small projected increases of 2.4% and 1% in FY08 and FY09, respectively. As in the Hospital User Fees, this can be attributed to both an increase in user rates and services provided as well.

The Port Fee and Marine Passenger Fee (both Special Revenue funds) have been separately identified due to their significance with regard to the CBJ’s relationship with the cruise ship industry.

Special Revenue other than the Marine Passenger and Port fees consist of sales tax resale cards, Capital Transit, School District, Centennial Hall, Library, Land, Eaglecrest, Downtown Parking, Flower Baskets, Parks and Recreation and
MAJOR REVENUES

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

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

PORT TONNAGE FEE

Effective March 23, 1990, a “Port Dues” based on net cruise ship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruise ship passengers. The initial port dues rate of $.05 per net registered ton in 1990 was reviewed and adjusted annually based on anticipated tonnage increases. A high of $.23 per net registered ton, the maximum rate allowed according to ordinance, was adopted effective April 5, 1999. The majority of the port dues revenue was used to pay the annual debt service on the $7M 1991 GO bonds issued to fund dock capital improvements. This debt was retired on July 1, 2001. Any dues revenue in excess of the debt service requirements was used for additional dock and port facility improvements. The Port Dues expired on January 1, 2002, per CBJ Ordinance 85.02.105 (f) and was not extended.

PORT DEVELOPMENT FEE

Although the Port Tonnage Fee noted above was not extended, a Port Development Fee was adopted, effective May 15, 2002, imposing $1.73 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 for all passengers on all vessels, unless otherwise exempted, will take effect. The new rate of $3.00 per arriving passenger per day for all vessels will become effective January 1, 2007 and will remain in effect until January 7, 2011.

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

The Port Development Fee is expected to generate $3.0M in FY09 and $2.92M in FY10 based on current projections of the number of cruise ship passengers visiting Juneau.
MAJOR REVENUES

MARINE PASSENGER FEE

On October 5, 1999, the CBJ voters in a general election adopted an initiative establishing a marine passenger fee. This fee was to become effective February 23, 2000 with no expiration date set.

The purpose of the fee is to address the costs to the CBJ for services and infrastructure usage by cruise ship passengers visiting Juneau, including emergency services, transportation impacts and recreation infrastructure use, and to mitigate impacts of increased utilization of CBJ services by cruise ship passengers.

The fee was set at $5.00 per passenger per visit to be assessed on every marine passenger ship not otherwise exempted. A passenger is any person who has paid any amount for a ticket contract entitling that person to transportation aboard the ship. The calculation of the passenger fee does not include any passenger who embarks or disembarks the ship in the City and Borough of Juneau within 24 hours of renting a room for which the passenger has paid a room rental tax pursuant to CBJ 69.07.

In FY01, the first full year the fee was in effect, the fee brought in $3.02M in revenue. Since that time, this revenue has increased up through the summer of 2008. Starting in the summer of 2009, we are expecting to experience a reduction in the total number of cruise ship passengers. This reduction is in anticipation of the impact that the economic recession will have on tourism in general. We are expecting passenger fee revenues to decline in FY09 by 1.4% and an additional 3% in FY10.
INVESTMENT INTEREST INCOME

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

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

The average funds available for Central Treasury investment, over the last five (5) years (FY04-FY08), has ranged from a low of $221.3 million in FY07 to a high of $101.3 million in FY04.

In FY08, the federal funds rate began a steady increase, rising from 1.25% to 3.25% over the year. A decision was made to reduce the intermediate portfolio in anticipation of this rise and reduce the effect of the short-term rate rise. These funds were transferred to the short/intermediate portfolio, which was able to take advantage of the rising rates, resulting in income earnings over double from the prior fiscal year.

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

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

In FY01, 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 FY00, further reductions in the federal funds rate has taken place in the first 6 months, bringing the federal funds rate down below 1%. Due to the low interest rate environment, it is expected that the portfolio yields for FY09 and FY10 will see severe decreases in earnings as lower coupon investments are purchased.
MAJOR REVENUES

Total Portfolio’s Average Rate of Return:

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

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

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

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

PROPERTY SALES AND RENTS

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

MISCELLANEOUS LOCAL REVENUES

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

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to increase in FY09 and in FY10. These increases reflect projected increases in the School Foundation funding and School Construction Bond Debt Reimbursement funding. (Detailed information for these State revenue sources can be found on the following pages)

State Revenue Sharing

- **Muni Tax Resource Equalization, Priority Rev Sharing (ended FY03)**
- **Safe Communities (FY98-FY03) / Temporary Fiscal Relief (FY04)**
- **Retirement System Contribution Assistance (FY06)**
- **Municipal Energy Assistance and Retirement System Funding (FY07, FY08)**
- **Community Revenue Sharing (beginning FY09)**

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

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

**COMMUNITY REVENUE SHARING FUND**

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

COMMUNITY REVENUE SHARING PAYMENTS

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

Based on the formula, it is estimated that the CBJ will receive $2.05M in both FY09 and FY10 under this program.
SCHOOL FOUNDATION FUNDING

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

Although the student count decreased in FY04, the state funding increased for that year, primarily due to a 4.0% increase in the base student allocation (from $4,010 to $4,169).

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

In FY06, while student counts declined (from 5,298 to 5,225), Foundation Funding increased (9.41% or $2.22M) due to a 9.7% increase in the base student allocation (from $4,576 to $4,919).

In FY07, another increase was received (11.12% or $2.92M). This was due to the net effect of an increase in the base student allocation (from $4,919 to $5,380), an increase in the district cost factor from 1.005 to 1.04 and a projected decrease in the student count (from 5,225 to 5,149).

In FY08, Found Funding decreased by 11.3% or $3.28M. This revenue reduction was 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.

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

In FY09, foundation funding is expected to increase (23.1% or $5.96M). This is primarily due to an increase in the base student allocation (from $5,380 to $5,480) and an increase in the district cost factor (from 1.005 to 1.075), even though the student count is continuing its downward trend (from 5,064 to 5,004).

In FY10, foundation funding is expected to continue to increase (5.37% or $1.68M). This is, again, primarily due to an increase in the base student allocation (from $5,480 to $5,580) and an increase in the district cost factor (from 1.075 to 1.093), even though the student count is continuing its downward trend (from 4,962 to 4,909).

SCHOOL PERS/TRS FUNDING

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

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

State aid received annually by the CBJ is based on reimbursement rates varying between 60% and 100%, subject to proration depending upon annual appropriation levels.

The increase in reimbursement in FY02 was due to the issuance of a $10.060M school bond in June 2000, of which $7.717M qualified for school construction bond debt reimbursement. The remaining $2.343M was approved for reimbursement in FY04.

The decrease in reimbursement in FY03 reflects the net effect of the final payment in FY02 of the 1996 refunding of the 1991 school bonds and the issuance in 2002 of a $12.995M school bond which qualified for school construction bond debt reimbursement.

The increase in reimbursements in FY04-FY10 reflects new debt issued for the following: School District Major Maintenance Projects ($18.545M issued in FY04), Thunder Mountain High School (TMHS) ($1.455M issued in FY04), JDHS Renovation ($12.5M issued in FY05), Floyd Dryden & Harborview repairs ($6.945M issued in FY05), TMHS ($58M 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 ($17.11M to be issued in FY08), Renovations to Harborview and Glacier Valley Elementary Schools ($22.4M to be issued in FY08), a new Valley Swimming Pool ($19.8M to be issued in FY09) and a covered playground for the Dzantik’i Heeni Middle School ($1.68M to be issued in FY09).

OTHER STATE REVENUE SOURCES

Other state revenue sources include social service, school, library and miscellaneous grants and ASHA “In Lieu” tax. This revenue source is normally relatively stable, however there is a substantial increase expected in FY08 (121.79% or $3.56M) offset with a corresponding decrease in FY09 (54.94% or $3.56M). This increase/decrease is due to a large increase in State grants expected to be received by the School District in FY08, expected to drop back down to FY07 levels in FY09.
MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

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

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

The payment-in-lieu-of-taxes is calculated by multiplying all lands within the boundaries by cents per acre cents determined by federal law, annually, and deducting payments received under other federal programs (e.g. National Forest Timber Receipts). Local governments are currently guaranteed a minimum of at least $0.29 per acre for all lands within the administrative boundaries. If 100% funding is not available to carry out the program, the funds are distributed on a prorated basis.

CBJ’s PILT payments vary from year to year depending on variables such as cents per acre, population, the amount of National Forest Timber Receipts received in prior year and the federal proration factor due to the annual appropriation level.

The spike in the FY02 Federal PILT revenue was due primarily to the change in the date this payment is made. The payment date changed from September to June in 2002, causing two payments, those for federal fiscal years 2001 and 2002, to be received and booked in CBJ’s fiscal year 2002.

PILT revenues will increase in FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. Of the funding increase shown for FY09, $560K of the increase was due to receiving the FY08 increase so late that it will be recorded as revenue in FY09.

PILT revenue for FY10 is projected to stay relatively constant from FY09 once the adjustment for the extra FY08 payment recorded in FY09 is taken into consideration. This revenue source should stay constant through FY12.
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments receive 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ receives a prorated share of the total receipts received by the State from timber production user fees and purchase credits in the Tongass National Forest.

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

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

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

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% per year starting in FY10 (FY10 -10%, FY11 -20%, FY12 -30%)

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

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<th></th>
<th>Sch/Road</th>
<th>Title III</th>
<th>Total</th>
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</thead>
<tbody>
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<td>139,500</td>
<td>930,200</td>
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<tr>
<td>FY03 Actual</td>
<td>797,100</td>
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<td>FY04 Actual</td>
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<td>949,200</td>
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<tr>
<td>FY05 Actual</td>
<td>817,400</td>
<td>144,200</td>
<td>961,600</td>
</tr>
<tr>
<td>FY06 Actual</td>
<td>836,500</td>
<td>147,600</td>
<td>984,100</td>
</tr>
<tr>
<td>FY07 Actual</td>
<td>844,700</td>
<td>149,100</td>
<td>993,800</td>
</tr>
<tr>
<td>FY08 Actual</td>
<td>843,000</td>
<td>148,800</td>
<td>991,800</td>
</tr>
<tr>
<td>FY09 Proj</td>
<td>1,022,500</td>
<td>10,300</td>
<td>1,032,800</td>
</tr>
<tr>
<td>FY10 Rev</td>
<td>920,200</td>
<td>9,300</td>
<td>929,500</td>
</tr>
</tbody>
</table>
MAJOR REVENUES

MISCELLANEOUS FEDERAL GRANTS

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

The increase in FY08 (48.49% or $3.2M) is primarily due to an increase in DOT funds for Capital Transit buses (~$1.7M) and grant funds for the School District (~$1.5M). The decrease in FY09 (15.38% or $1.5M) is primarily due to the one-time receipt of DOT federal funds for Capital Transit in FY08.
This page has been left for notes.
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 FY10-15.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY10 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY10 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ’s final six-year CIP plan for FY10 is prepared after the budget process is completed.

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

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

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

1. Support: Projects that are a high priority of the Department or Committee proposing it as well as the general public.
2. Consistency: Projects that are consistent with applicable CBJ plans or policies.
3. Health and Safety: Projects that will address an imminent or expected threat or danger to users or occupants.
4. Maintenance or Repair of Existing Property: Projects that will prevent further deterioration or damage to property.
5. Local Match for Federal/State Grants: Funds required to match federal or state capital project funds.
6. Maintenance Impact: Projects that will increase efficiency and reduce on-going operating costs.
7. Economic Development Stimulus: Projects that directly or indirectly stimulate economic development in the community.
8. Anticipated Need: Projects that enhance or expand an existing facility or service to accommodate increased public use.
9. Recreational: Projects that establish, enhance or expand a facility or service to accommodate new or increase public use.
10. Funding Alternatives: Funding alternatives are explored for each project.
PRIORITY

The Capital Improvement Program lists the capital project priorities of the CBJ for FY10 that have been established by the Assembly, the PWFC and/or the City Manager. FY10 Capital Project funds may be available from the following sources:

1. CBJ General Sales Tax Revenues for Capital Projects
2. CBJ Temporary 1% Sales Tax for Wastewater Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Marine Passenger Fees
5. Enterprise Funds
6. Other Funds

FY10 Adopted Capital Project Budget

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

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

Local sales tax revenues provide for capital construction as follows:

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

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

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

MARINE PASSENGER FEES

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

A complete listing of all adopted FY10 – FY15 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication *City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2010 – 2015*, which is a companion to the *City and Borough of Juneau, Biennial Budget, Adopted Year 2010*. 
This page has been left for notes.
GENERAL GOVERNMENTAL FUNDS

THIS SECTION INCLUDES:
General Fund Summary
Roaded Service Area Summary
Fire Service Area Summary
## GENERAL FUND SUMMARY

### Expenditures:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$17,418,900</td>
<td>18,776,300</td>
<td>18,158,400</td>
<td>19,079,900</td>
<td>19,558,300</td>
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<td>Commodities and Services</td>
<td>8,339,000</td>
<td>9,670,900</td>
<td>9,188,800</td>
<td>9,343,300</td>
<td>9,418,700</td>
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<tr>
<td>Capital Outlay</td>
<td>55,400</td>
<td>92,000</td>
<td>73,000</td>
<td>80,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Contingency</td>
<td>20,400</td>
<td>35,000</td>
<td>35,000</td>
<td>35,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>30,500</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Projects Indirect Cost Allocation</td>
<td>(285,000)</td>
<td>(524,300)</td>
<td>(524,300)</td>
<td>(524,300)</td>
<td>(524,300)</td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>(3,239,300)</td>
<td>(3,589,100)</td>
<td>(3,494,500)</td>
<td>(3,581,600)</td>
<td>(3,590,800)</td>
</tr>
<tr>
<td>Support to other funds</td>
<td>37,659,400</td>
<td>42,271,000</td>
<td>42,271,000</td>
<td>44,444,900</td>
<td>44,091,900</td>
</tr>
<tr>
<td>Better Capital City</td>
<td>489,600</td>
<td>500,000</td>
<td>500,000</td>
<td>500,000</td>
<td>475,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>60,488,900</strong></td>
<td><strong>67,231,800</strong></td>
<td><strong>66,207,400</strong></td>
<td><strong>69,377,200</strong></td>
<td><strong>69,518,800</strong></td>
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</tbody>
</table>

### Funding Sources:

#### State Support:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Construction</td>
<td>8,561,400</td>
<td>11,814,600</td>
<td>11,437,300</td>
<td>12,131,500</td>
<td>12,358,800</td>
</tr>
<tr>
<td>State Shared Revenue</td>
<td>2,922,400</td>
<td>2,067,000</td>
<td>2,110,900</td>
<td>2,015,000</td>
<td>16,000</td>
</tr>
<tr>
<td>Library Grants</td>
<td>103,400</td>
<td>113,300</td>
<td>111,200</td>
<td>113,300</td>
<td>113,200</td>
</tr>
<tr>
<td>ASHA &quot;in Lieu&quot; Tax</td>
<td>25,200</td>
<td>30,000</td>
<td>25,500</td>
<td>30,000</td>
<td>25,500</td>
</tr>
<tr>
<td>Miscellaneous Grants</td>
<td>142,900</td>
<td>194,600</td>
<td>195,400</td>
<td>-</td>
<td>103,100</td>
</tr>
<tr>
<td><strong>Total State Support</strong></td>
<td><strong>11,755,300</strong></td>
<td><strong>14,219,500</strong></td>
<td><strong>13,880,300</strong></td>
<td><strong>14,289,800</strong></td>
<td><strong>12,616,600</strong></td>
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</table>

#### Federal Support:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal &quot;in Lieu&quot; Tax</td>
<td>835,400</td>
<td>763,100</td>
<td>1,886,400</td>
<td>1,302,600</td>
<td>1,338,400</td>
</tr>
<tr>
<td>Miscellaneous Grants</td>
<td>-</td>
<td>118,800</td>
<td>118,800</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Federal Support</strong></td>
<td><strong>835,400</strong></td>
<td><strong>881,900</strong></td>
<td><strong>2,005,200</strong></td>
<td><strong>1,302,600</strong></td>
<td><strong>1,338,400</strong></td>
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</tbody>
</table>

#### Local Support:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>31,273,200</td>
<td>29,844,900</td>
<td>29,645,700</td>
<td>31,198,100</td>
<td>33,187,200</td>
</tr>
<tr>
<td>User Fees, Permits, Rents, and Leases</td>
<td>1,597,300</td>
<td>1,686,500</td>
<td>1,512,000</td>
<td>1,683,900</td>
<td>1,484,200</td>
</tr>
<tr>
<td>Penalties and Fines</td>
<td>481,200</td>
<td>478,000</td>
<td>513,000</td>
<td>488,000</td>
<td>513,000</td>
</tr>
<tr>
<td>Interest - Investment &amp; A/R</td>
<td>6,950,300</td>
<td>4,117,200</td>
<td>4,180,700</td>
<td>3,897,800</td>
<td>3,281,300</td>
</tr>
<tr>
<td><strong>Total Local Support</strong></td>
<td><strong>40,302,000</strong></td>
<td><strong>36,126,600</strong></td>
<td><strong>35,851,400</strong></td>
<td><strong>37,267,800</strong></td>
<td><strong>38,465,700</strong></td>
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</tbody>
</table>

### Total Revenues:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenues</td>
<td>52,892,700</td>
<td>51,228,000</td>
<td>51,736,900</td>
<td>52,860,200</td>
<td>52,420,700</td>
</tr>
</tbody>
</table>

### Support from other funds:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenues and Support from other funds</td>
<td>11,300,400</td>
<td>14,048,400</td>
<td>14,041,300</td>
<td>14,020,800</td>
<td>12,672,500</td>
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</tbody>
</table>

### Total Funding Sources:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY08 Actuals</th>
<th>FY09 Budget</th>
<th>Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FUND BALANCE RESERVE</strong></td>
<td><strong>$3,000,000</strong></td>
<td><strong>3,000,000</strong></td>
<td><strong>3,000,000</strong></td>
<td><strong>3,000,000</strong></td>
<td><strong>3,000,000</strong></td>
</tr>
<tr>
<td><strong>AVAILABLE FUND BALANCES</strong></td>
<td><strong>$6,992,700</strong></td>
<td><strong>5,037,300</strong></td>
<td><strong>6,563,500</strong></td>
<td><strong>4,067,300</strong></td>
<td><strong>2,137,900</strong></td>
</tr>
</tbody>
</table>

---

(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

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>$3,888,900</td>
<td>4,335,700</td>
<td>4,130,700</td>
<td>4,484,000</td>
<td>4,363,700</td>
</tr>
<tr>
<td>Police</td>
<td>11,925,200</td>
<td>12,850,500</td>
<td>12,217,100</td>
<td>13,138,800</td>
<td>13,062,600</td>
</tr>
<tr>
<td>Streets</td>
<td>4,457,700</td>
<td>5,339,300</td>
<td>5,339,300</td>
<td>5,060,400</td>
<td>4,963,900</td>
</tr>
<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>20,200</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Support to:</strong></td>
<td></td>
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</tr>
<tr>
<td>General Fund</td>
<td>-</td>
<td>55,000</td>
<td>55,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Eaglecrest</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Education - Other (Student Activities)</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
</tr>
<tr>
<td>Transit</td>
<td>3,246,700</td>
<td>3,860,000</td>
<td>3,860,000</td>
<td>3,860,000</td>
<td>3,800,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$23,763,700</td>
<td>$26,665,500</td>
<td>$25,827,100</td>
<td>$26,768,200</td>
<td>$26,415,200</td>
</tr>
</tbody>
</table>

| **FUNDING SOURCES:** |              |                     |                        |                      |                     |
| Property Taxes      | 7,549,900    | 9,762,300           | 9,684,500              | 9,762,300            | 7,124,900           |
| State Shared Revenue| 1,051,900    | 55,000              | 60,000                 | 55,000               | 2,106,400           |
| Miscellaneous State Grants | 87,700 | 80,900 | 61,100 | 39,800 | 76,600 |
| Federal Revenue - Grant | 7,000 | 7,900 | 2,000 | 8,400 | 7,000 |
| Forest Timber Receipts | 843,000 | - | 1,032,800 | - | 929,500 |
| Licenses, Fees, Permits | 1,378,100 | 1,379,300 | 1,372,600 | 1,392,500 | 1,349,000 |
| Ordinance Violations | 547,700 | 584,100 | 550,500 | 586,100 | 552,400 |
| E911 Surcharge      | 895,900     | 860,400             | 850,000                | 860,400              | 850,000             |
| Other Revenue       | 57,400      | 25,600              | 33,800                 | 18,900               | 19,200              |
| Interdepartmental Charges | 42,700 | 46,100 | 46,100 | 46,100 | 46,100 |
| **Support from:**   |              |                     |                        |                      |                     |
| Sales Tax           | 9,632,900   | 12,343,400          | 12,343,400             | 12,344,000           | 10,432,300          |
| Marine Passenger Fee | 604,200 | 808,300 | 808,300 | 809,900 | 806,500 |
| Fund Balance (To) From | 1,065,300 | 712,200 | (1,018,000) | 844,800 | 2,115,300 |
| **Total Funding Sources** | $23,763,700 | $26,665,500 | $25,827,100 | $26,768,200 | $26,415,200 |

**FUND BALANCE RESERVE** $448,800

**AVAILABLE FUND BALANCES** $2,051,200

(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

<table>
<thead>
<tr>
<th></th>
<th>FY 08 Actuals</th>
<th>FY 09 Amended Budget</th>
<th>FY 09 Projected Actuals</th>
<th>FY 09 Approved Budget</th>
<th>FY 10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire</td>
<td>$ 3,231,500</td>
<td>3,304,300</td>
<td>2,767,700</td>
<td>3,225,500</td>
<td>3,048,900</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$ 3,231,500</td>
<td>3,304,300</td>
<td>2,767,700</td>
<td>3,225,500</td>
<td>3,048,900</td>
</tr>
<tr>
<td><strong>FUNDING SOURCES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ 782,900</td>
<td>1,269,000</td>
<td>1,259,400</td>
<td>1,306,400</td>
<td>726,600</td>
</tr>
<tr>
<td>State Shared Revenue</td>
<td>332,100</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Grants</td>
<td>17,600</td>
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<td>-</td>
</tr>
<tr>
<td>Federal Grants</td>
<td>-</td>
<td>149,600</td>
<td>149,600</td>
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<td>-</td>
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<td>2,500</td>
<td>6,000</td>
<td>7,500</td>
<td>5,500</td>
</tr>
<tr>
<td>Fire - Contracted Services</td>
<td>451,200</td>
<td>475,400</td>
<td>475,400</td>
<td>494,900</td>
<td>483,100</td>
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<tr>
<td>Support from:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,135,300</td>
<td>1,324,600</td>
<td>1,324,600</td>
<td>1,324,000</td>
<td>1,179,500</td>
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<tr>
<td>Marine Passenger Fee</td>
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<td>90,500</td>
<td>90,500</td>
<td>94,200</td>
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<td>449,700</td>
<td>(7,300)</td>
<td>(537,800)</td>
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<td>279,200</td>
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</table>
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.

FY10 ADOPTED BUDGET $3,476,800

FUNCTIONAL ORGANIZATION CHART
MAYOR AND ASSEMBLY

COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
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<tr>
<td>Personnel Services</td>
<td>$204,900</td>
<td>254,600</td>
<td>219,000</td>
<td>267,500</td>
<td>256,700</td>
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<tr>
<td>Commodities and Services</td>
<td>336,600</td>
<td>421,100</td>
<td>370,900</td>
<td>436,700</td>
<td>437,400</td>
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<td>489,600</td>
<td>500,000</td>
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<td>Other - Grants, etc.</td>
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<td><strong>Total Expenditures</strong></td>
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<td><strong>3,316,500</strong></td>
<td><strong>3,227,700</strong></td>
<td><strong>3,309,900</strong></td>
<td><strong>3,476,800</strong></td>
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<td>FUNDING SOURCES:</td>
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<td>Interdepartmental Charges</td>
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<td>Support from:</td>
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<td>Sales Tax</td>
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<td>Liquor Sales Tax</td>
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<td><strong>3,476,800</strong></td>
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<tr>
<td>STAFFING</td>
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<td>9.00</td>
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<td>9.00</td>
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<td>FUND BALANCE</td>
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</tr>
</tbody>
</table>

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

BUDGET HIGHLIGHT

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

The significant budgetary change is:

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

### COMPARATIVES BY CATEGORY

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operations:</strong></td>
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<td>Personnel Services</td>
<td>$204,900</td>
<td>254,600</td>
<td>219,000</td>
<td>267,500</td>
<td>256,700</td>
</tr>
<tr>
<td>Commodity and Services</td>
<td>206,900</td>
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<td>218,900</td>
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<td>261,400</td>
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<td><strong>Total</strong></td>
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<td><strong>Assembly Grants:</strong></td>
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<td>Arts and Humanities Council</td>
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<td>Juneau Family Birth Center</td>
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<td>Social Service Advisory Board</td>
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<td>Juneau Youth Services</td>
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<td>Juneau Alliance for Mental Health, Inc.</td>
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<td><strong>Special Contracts:</strong></td>
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<td>Lobbyist</td>
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<td><strong>Total</strong></td>
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<td><strong>Community Projects:</strong></td>
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<td>Juneau Festival Committee</td>
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<td>Douglas Fourth of July</td>
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<td>Sealaska Hertitage - Celebration (1)</td>
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<td>Juneau Economic Dev Council</td>
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<td>272,000</td>
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<td>30,000</td>
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<td>Downtown Ambassador Program</td>
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<tr>
<td>50th Statehood Celebration</td>
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<td>United Way Compass III Project Grant</td>
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<td>-</td>
<td>30,000</td>
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<td>Downtown Historic Development Design</td>
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<td>-</td>
<td>35,000</td>
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<td>Franklin Dock Enterprises, LLC</td>
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<td>-</td>
<td>-</td>
<td>182,000</td>
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<td>Shoreside Power</td>
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<td>300,000</td>
<td>300,000</td>
</tr>
<tr>
<td>Better Capital City</td>
<td>489,600</td>
<td>500,000</td>
<td>500,000</td>
<td>500,000</td>
<td>475,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td><strong>1,288,900</strong></td>
<td><strong>1,234,900</strong></td>
<td><strong>1,411,900</strong></td>
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<td>3,316,500</td>
<td>3,227,700</td>
<td>3,309,900</td>
<td>3,476,800</td>
</tr>
</tbody>
</table>

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

### Staffing Detail

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor of the City and Borough of Juneau</td>
<td>1.00</td>
<td>$30,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Assembly Members</td>
<td>8.00</td>
<td>$48,000</td>
<td>8.00</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$176,600</td>
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<tr>
<td><strong>Total Budget</strong></td>
<td><strong>9.00</strong></td>
<td><strong>$254,600</strong></td>
<td><strong>9.00</strong></td>
</tr>
</tbody>
</table>
ADMINISTRATION

THIS SECTION INCLUDES:
City Manager
City Clerk
Management Information Systems
Human Resources
**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.

**FY10 ADOPTED BUDGET**  $1,593,700

**FUNCTIONAL ORGANIZATION CHART**
**CITY MANAGER**

**COMPARATIVES**

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$912,900</td>
<td>1,140,900</td>
<td>1,112,600</td>
<td>1,066,400</td>
<td>1,113,200</td>
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<td>Commodities and Services</td>
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<td>486,000</td>
<td>474,800</td>
<td>427,400</td>
<td>431,500</td>
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<td>Voter Information</td>
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<td>Contingency</td>
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<td>35,000</td>
<td>35,000</td>
<td>40,000</td>
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<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>30,500</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,292,100</strong></td>
<td><strong>1,670,900</strong></td>
<td><strong>1,627,400</strong></td>
<td><strong>1,537,800</strong></td>
<td><strong>1,593,700</strong></td>
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</table>

**FUNDING SOURCES:**

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<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>Interdepartmental Charges</td>
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<td>46,400</td>
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<td>State Shared Revenue</td>
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<td><strong>1,670,900</strong></td>
<td><strong>1,627,400</strong></td>
<td><strong>1,537,800</strong></td>
<td><strong>1,593,700</strong></td>
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**STAFFING**

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<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<td></td>
<td>8.30</td>
<td>10.75</td>
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**FUND BALANCE**

<table>
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<tr>
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<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

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

**BUDGET HIGHLIGHTS**

The Manager’s FY10 Adopted Budget represents an increase of $55,900 (3.6%) from the FY10 Approved Budget.

The significant budgetary changes include:

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

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement policies within 30 days</td>
<td>80%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
</tr>
<tr>
<td>Respond to all questions/inquiries within 5 days</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>

**Coordinate the Efforts of Municipal Departments**

**Includes:** Weekly meetings with department directors, biweekly meetings with joint department directors and enterprise boards, implements policies and programs, resolve issues, update administrative policies

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

**Key Measures**

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly meetings with all department directors</td>
<td>95%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Bimonthly staff meetings with all department directors and enterprise boards</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
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<tr>
<td>Annually update Administrative policies</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Develop a Balanced Biennial Budget**

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

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

**Key Measures**

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement a balanced biennial budget</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
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<tr>
<td>Meet all charter requirements</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Incorporate revenue enhancements, costs reductions and maintain core services</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Respond to “Tell it to City Hall” within 2 days</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>Respond to all e-mails and written correspondence within 5 days</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS.
## Staffing Detail

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Manager's Office:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City and Borough Manager</td>
<td>1.00 $125,600</td>
<td>1.00 $125,600</td>
<td>1.00 $176,600</td>
</tr>
<tr>
<td>Deputy City and Borough Manager</td>
<td>1.00 $124,500</td>
<td>1.00 $125,800</td>
<td>1.00 $132,700</td>
</tr>
<tr>
<td>Special Projects Officer</td>
<td>1.00 $74,700</td>
<td>1.00 $74,700</td>
<td>1.00 -</td>
</tr>
<tr>
<td>Executive Assistant</td>
<td>1.00 $56,700</td>
<td>1.00 $57,600</td>
<td>1.00 $60,500</td>
</tr>
<tr>
<td>Executive Secretary</td>
<td>1.00 $47,300</td>
<td>1.00 $47,800</td>
<td>1.00 $49,000</td>
</tr>
<tr>
<td>Executive Assistant I</td>
<td>0.50 $19,200</td>
<td>0.50 $19,900</td>
<td>0.50 $21,000</td>
</tr>
<tr>
<td>Overtime</td>
<td>- $3,000</td>
<td>- $3,000</td>
<td>- $3,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $230,000</td>
<td>- $238,700</td>
<td>- $179,200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5.50 $681,000</td>
<td>5.50 $693,100</td>
<td>5.50 $622,000</td>
</tr>
</tbody>
</table>

| PRISM Project: | | | |
| Training Specialist | 0.50 $27,500 | 0.50 $28,900 | 0.50 $31,000 |
| Administrative Assistant | 0.75 $27,900 | 0.75 $28,500 | 0.75 $31,400 |
| Benefits | - $35,200 | - $37,500 | - $23,500 |
| **Total** | 1.25 $90,600 | 1.25 $94,900 | 1.25 $85,900 |

| Emergency Services/Public Information: | | | |
| Information Officer | 1.00 $73,000 | 1.00 $73,600 | 1.00 $78,100 |
| Avalanche Forecaster | - $- | - $- | 1.00 $67,400 |
| Administrative Assistant II | 0.50 $19,800 | 0.50 $20,400 | 0.50 $26,800 |
| Benefits | - $50,700 | - $53,100 | - $88,900 |
| **Total before amendment** | 1.50 $143,500 | 1.50 $147,100 | 2.50 $261,200 |

| Amendment | | | |
| Avalanche Forecaster (1) | 1.00 $70,000 | 1.00 - | - |
| Benefits | - $29,100 | - | - |
| **Total after amendment** | 2.50 $242,600 | 2.50 $147,100 | 2.50 $261,200 |

| Teen Health Center: | | | |
| Health Care Nurse | 0.75 $53,000 | 0.75 $53,700 | 0.75 $63,800 |
| Administrative Assistant I | 0.75 $26,200 | 0.75 $27,400 | 0.75 $30,000 |
| Benefits | - $47,500 | - $50,200 | - $50,300 |
| **Total** | 1.50 $126,700 | 1.50 $131,300 | 1.50 $144,100 |

| Total Budget | 10.75 $1,140,900 | 10.75 $1,066,400 | 10.75 $1,113,200 |

(1) This position was added during FY09 in response to the growing concerns of avalanche activity.
This page has been left for notes.
MISSION STATEMENT

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

FY10 ADOPTED BUDGET  $507,300

CORE SERVICES

See the Glossary for definitions of terms.
CITY CLERK

COMPARATIVES

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

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

BUDGET HIGHLIGHTS

The City Clerk and Election’s FY10 Adopted Budget represents an increase of $149,400 (41.7%) from the FY10 Approved Budget.

The significant budgetary changes include:

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

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

**Conduct Elections**
*Includes*: Hire and train personnel, prepare ballots, supplier 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

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certify candidate nominating petitions within 24 hours</td>
<td>95%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Conduct uncontested election</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

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

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

*NOT UPDATED FOR THE ADOPTED BUDGET*
FUNCTIONAL AND STAFFING ORGANIZATION CHART

MAYOR AND ASSEMBLY

CITY AND BOROUGH MANAGER'S OFFICE

MUNICIPAL CLERK
  Laurie Sica
  1.0 PFT

Deputy Municipal Clerk
  1.0 PFT

Executive Assistant I
  1.0 PFT***

Print Shop Operator
  1.0 PFT

Election Worker
  3.0 PTL

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

Prepares and Distributes Assembly and Committee Packets
CBJ Custodian of Historical and Permanent Records
Schedules and Advertises Meetings in Compliance with OMA
Election Official
Administers Appeals
Operates Print Shop for Centralized CBJ Printing
### CITY CLERK

#### STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>City and Borough Clerk</td>
<td>1.00</td>
<td>$80,500</td>
<td>1.00</td>
</tr>
<tr>
<td>Deputy Clerk</td>
<td>1.00</td>
<td>$51,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Print Shop Operator (1)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Executive Assistant I</td>
<td>0.50</td>
<td>$19,200</td>
<td>0.50</td>
</tr>
<tr>
<td>Clerk I</td>
<td>0.20</td>
<td>$4,600</td>
<td>0.20</td>
</tr>
<tr>
<td>Elections</td>
<td>-</td>
<td>$17,600</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$6,000</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$89,600</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td><strong>2.70</strong></td>
<td><strong>$268,500</strong></td>
<td><strong>2.70</strong></td>
</tr>
</tbody>
</table>

(1) The Print Shop operations were transferred from Finance-Purchasing to the City Clerk budget.
This page has been left for notes.
MISSION STATEMENT

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

FY10 ADOPTED BUDGET $2,216,200

CORE SERVICES

See the Glossary for definitions of terms.
COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actual</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Amended Budget</th>
<th>FY10 Projected Actual</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$ 1,187,800</td>
<td>1,363,300</td>
<td>1,361,100</td>
<td>1,386,700</td>
<td>1,394,200</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>450,000</td>
<td>638,000</td>
<td>556,200</td>
<td>736,100</td>
<td>772,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>40,700</td>
<td>80,000</td>
<td>60,000</td>
<td>80,000</td>
<td>50,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$ 1,678,500</td>
<td>2,081,300</td>
<td>1,977,300</td>
<td>2,202,800</td>
<td>2,216,200</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| FUNDING SOURCES:             |              |                     |                       |                      |                    |                     |
| Interdepartmental Charges    | 336,500      | 437,000             | 437,000               | 437,000              | 437,000             |                    |                       |                      |                    |
| Fees                         | 3,600        | 3,600               | 3,600                 | 3,600                | 3,600               |                    |                       |                      |                    |
| State Shared Revenue         | 87,200       | -                   | -                     | -                    | -                   |                    |                       |                      |                    |
| Support from General Fund    | 1,251,200    | 1,640,700           | 1,536,700             | 1,762,200            | 1,775,600           |                    |                       |                      |                    |
| Total Funding Sources        | $ 1,678,500  | 2,081,300           | 1,977,300             | 2,202,800            | 2,216,200           |                    |                       |                      |                    |

| STAFFING                     | 12.66        | 12.66               | 12.66                 | 12.66                | 12.66               |                    |                       |                      |                    |

| FUND BALANCE                 | N/A          | N/A                 | N/A                   | N/A                  | N/A                 |                    |                       |                      |                    |

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

BUDGET HIGHLIGHTS

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

The significant budgetary changes include:

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

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

Key Measures
% of customers who rate systems development as satisfactory or better
85%  85%  85%  85%  85%
% of customers who rate technology consulting as satisfactory or better
85%  85%  85%  85%  85%

Production System Support
Includes: Systems support and batch processing
Services Provided to: CBJ departments

Key Measures
Frequency of system unavailability events per year
5  5  5  5  5

Manage Enterprise Network
Includes: Wide area and local area network management
Services Provided to: CBJ departments

Key Measures
Average duration of a network unavailability event
2 hr  1 hr  1 hr  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

Key Measures
% of customers who rate helpdesk services as satisfactory or better
85%  85%  90%  90%  90%
% of technical support requests completed on time
85%  85%  85%  85%  85%

Training
Includes: Provide scheduled computer-based and instructor-led classroom training in office productivity applications
Services Provided to: CBJ departments

Key Measures
% customers receiving requested training per quarter
50%  80%  80%  80%  80%
% of customers who rate classroom training as satisfactory or better
75%  80%  80%  80%  80%
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

M.I.S. DIRECTOR
Robert Steedle

Administrative Assistant II

Programmer/Analyst II

Systems Operation Manager

GIS

Information Systems Specialist

Programmer/Analyst I

Network System Administrator

Network Specialist
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Information Systems Director</td>
<td>1.00</td>
<td>$105,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Systems Operations Manager</td>
<td>1.00</td>
<td>$70,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Data Processing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Programmer/Analyst II</td>
<td>4.00</td>
<td>$298,100</td>
<td>4.00</td>
</tr>
<tr>
<td>Data Processing</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Programmer/Analyst I</td>
<td>1.00</td>
<td>$65,600</td>
<td>1.00</td>
</tr>
<tr>
<td>Network Systems Administrator</td>
<td>1.00</td>
<td>$71,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Network Specialist</td>
<td>1.00</td>
<td>$57,500</td>
<td>1.00</td>
</tr>
<tr>
<td>Information Systems Specialist</td>
<td>2.00</td>
<td>$93,800</td>
<td>2.00</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>$42,100</td>
<td>1.00</td>
</tr>
<tr>
<td>GIS Technician</td>
<td>0.66</td>
<td>$26,800</td>
<td>0.66</td>
</tr>
<tr>
<td>Overtime</td>
<td></td>
<td>$75,000</td>
<td></td>
</tr>
<tr>
<td>Benefits</td>
<td></td>
<td>$471,400</td>
<td></td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td></td>
<td>(15,100)</td>
<td></td>
</tr>
<tr>
<td>Total Budget</td>
<td>12.66</td>
<td>$1,363,300</td>
<td>12.66</td>
</tr>
</tbody>
</table>
MISSION STATEMENT

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

FY10 ADOPTED BUDGET $547,900

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
## COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actual</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$471,500</td>
<td>423,200</td>
<td>447,600</td>
<td>433,200</td>
<td>457,400</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>34,300</td>
<td>96,100</td>
<td>89,100</td>
<td>87,300</td>
<td>90,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>505,800</strong></td>
<td><strong>519,300</strong></td>
<td><strong>536,700</strong></td>
<td><strong>520,500</strong></td>
<td><strong>547,900</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interdepartmental Charges</td>
<td>130,800</td>
<td>132,200</td>
<td>132,200</td>
<td>132,200</td>
<td>132,200</td>
</tr>
<tr>
<td>State Shared Revenue</td>
<td>37,200</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fees</td>
<td>-</td>
<td>600</td>
<td>600</td>
<td>-</td>
<td>1,700</td>
</tr>
<tr>
<td>Support from General Fund</td>
<td>337,800</td>
<td>386,500</td>
<td>403,900</td>
<td>388,300</td>
<td>414,000</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$505,800</strong></td>
<td><strong>519,300</strong></td>
<td><strong>536,700</strong></td>
<td><strong>520,500</strong></td>
<td><strong>547,900</strong></td>
</tr>
</tbody>
</table>

| 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 FY10 Adopted Budget represents an increase of $27,400 (5.3%) over the FY10 Approved Budget.

The significant budgetary change is:

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

CORE SERVICES

Recruitment and Selection
Includes: Process, Recruitment, Examination and Selection
Services Provided to: Public and other CBJ departments

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

Labor/Management Relations
Includes: Maintaining and Enforcing Personnel Rules, Contract Negotiations, Grievance Response
Services provided to: CBJ Departments

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of issues resolved informally</td>
<td>100%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>Percentage of grievances resolved short of arbitration</td>
<td>100%</td>
<td>88%</td>
<td>95%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Number of grievances resolved through arbitration</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Consultation
Includes: Advising employees on Personnel procedures, Personnel Rules and related policies, employment labor agreements and laws
Services provided to: CBJ departments

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of investigations resolved within 2 months</td>
<td>85%</td>
<td>90%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>Percentage of Personnel Rules and procedural questions answered within same business day</td>
<td>99%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
</tr>
</tbody>
</table>

Training
Includes: Employee In-Service, Supervisor Training and Other Required Training
Services provided to: CBJ employees and departments

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of supervisor training classes given or provided</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Number of Employee In-Service classes given or provided</td>
<td>2</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

Classification and Pay Plan
Includes: Classification, Salary Surveys and Structural Reorganization
Services provided to: Public and CBJ departments

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of classification actions received</td>
<td>124</td>
<td>179</td>
<td>190</td>
<td>150</td>
<td>160</td>
</tr>
<tr>
<td>Average number of days from initiation to resolution</td>
<td>25</td>
<td>9</td>
<td>16</td>
<td>15</td>
<td>15</td>
</tr>
</tbody>
</table>
HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART

CITY AND BOROUGH
MANAGER'S OFFICE

HUMAN RESOURCES AND RISK
MANAGEMENT DIRECTOR
Mila Cosgrove

Risk and Insurance Management
- Safety and Loss Control
- Claims Management
- Health Benefits, Group Life and Wellness
- Employment Security
- Administrative Support

Human Resources Management
- Staffing and Recruitment
- Employee and Labor Relations
- Organization Development
- Records Administration
- Contract Administration and Negotiations
- H.R. Technology and Process Improvement
- Maintenance and Update of CBJ Code and Personnel Rules*
- Supervisory/Management Training
- Employee Development and Performance Management
- Position Classification and Pay Systems

*To meet Federal requirements for Affirmative Action, ADA, FMLA, FLSA, Drug/Alcohol testing and more
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
## HUMAN RESOURCES

### STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resources Director</td>
<td>0.80</td>
<td>$88,400</td>
<td>0.80</td>
</tr>
<tr>
<td>Sr. Human Resources Consultant (1)</td>
<td>1.00</td>
<td>$63,700</td>
<td>1.00</td>
</tr>
<tr>
<td>Human Resources Consultant</td>
<td>1.00</td>
<td>$58,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Human Resources Technician</td>
<td>0.50</td>
<td>$22,600</td>
<td>0.50</td>
</tr>
<tr>
<td>Human Resources Assistant</td>
<td>0.50</td>
<td>$20,200</td>
<td>0.50</td>
</tr>
<tr>
<td>Office Assistant II</td>
<td>0.50</td>
<td>$15,500</td>
<td>0.50</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$1,500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$153,200</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td><strong>4.30</strong></td>
<td><strong>$423,200</strong></td>
<td><strong>4.30</strong></td>
</tr>
</tbody>
</table>

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

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

PUBLIC WORKS DEPARTMENT CORE SERVICES

FUNDING SOURCES FOR CAPITAL TRANSIT

See the Glossary for definitions of terms.
COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$3,455,100</td>
<td>3,460,700</td>
<td>3,486,300</td>
<td>3,541,300</td>
<td>3,864,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>1,910,800</td>
<td>2,357,500</td>
<td>2,263,400</td>
<td>2,366,800</td>
<td>2,266,900</td>
<td>2,366,800</td>
<td>2,266,900</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>80,000</td>
<td>-</td>
<td>-</td>
<td>80,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support to Capital Projects</td>
<td>300,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,665,900</td>
<td>5,898,200</td>
<td>5,749,700</td>
<td>5,908,100</td>
<td>6,211,700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>User Fees</td>
<td>774,900</td>
<td>782,900</td>
<td>790,000</td>
<td>782,900</td>
<td>790,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Shared Revenue</td>
<td>246,600</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Grants</td>
<td>1,019,900</td>
<td>1,021,100</td>
<td>1,121,100</td>
<td>1,020,900</td>
<td>1,004,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenue</td>
<td>1,100</td>
<td>1,500</td>
<td>500</td>
<td>1,500</td>
<td>1,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marine Passenger Fee</td>
<td>138,000</td>
<td>138,000</td>
<td>138,000</td>
<td>138,000</td>
<td>278,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roaded Service Area</td>
<td>3,246,700</td>
<td>3,860,000</td>
<td>3,860,000</td>
<td>3,860,000</td>
<td>3,800,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td>-</td>
<td>27,500</td>
<td>27,500</td>
<td>-</td>
<td>25,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fee in Lieu of Parking</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>238,700</td>
<td>67,200</td>
<td>(187,400)</td>
<td>104,800</td>
<td>282,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Funding Sources</td>
<td>$5,665,900</td>
<td>5,898,200</td>
<td>5,749,700</td>
<td>5,908,100</td>
<td>6,211,700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| STAFFING | 35.40 | 35.83 | 35.83 | 35.83 | 38.33 |
| FUND BALANCE | $319,600 | 252,400 | 507,000 | 402,200 | 224,200 |

BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

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

CITY AND BOROUGH MANAGER'S OFFICE

PUBLIC WORKS DEPARTMENT
      Director

CAPITAL TRANSIT SUPERINTENDENT

Administration
Operations
Maintenance

Operations Oversight
Define and Set Policy
Administer Finances

Basic Transit Service
Commuter Service
Express Service
Care-A-Van Service

Vehicle Maintenance
Equipment Maintenance
STAFFING ORGANIZATION CHART

Transit Superintendent
1.0 PFT

Administrative Assistant I
1.0 PFT

Automotive Shop Supervisor
1.0 PFT

Operations Supervisor
1.0 PFT

Automotive Mechanic III
1.0 PFT

Lead Bus Driver
3.0 PFT

Automotive Mechanic II
3.0 PFT

Bus Driver
13.0 PFT

Automotive Trades Helper
2.0 PFT

Bus Driver
15.0 PPT

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

<table>
<thead>
<tr>
<th>Class Title</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td></td>
<td>Budget</td>
<td></td>
</tr>
<tr>
<td>Transit Superintendent</td>
<td>1.00</td>
<td>$90,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Secretary I</td>
<td>1.00</td>
<td>$38,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Work Force</td>
<td>-</td>
<td>$83,500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$75,700</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>$(2,000)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>2.00</td>
<td>$286,200</td>
<td>2.00</td>
</tr>
<tr>
<td>Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transit Operations Supervisor</td>
<td>1.00</td>
<td>$76,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Lead Transit Operator</td>
<td>3.00</td>
<td>$175,400</td>
<td>3.00</td>
</tr>
<tr>
<td>Transit Operator</td>
<td>22.83</td>
<td>$1,226,400</td>
<td>22.83</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>-</td>
<td>$40,000</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$77,400</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$951,500</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>$(23,200)</td>
<td>-</td>
</tr>
<tr>
<td>Total before amendment</td>
<td></td>
<td>$2,523,800</td>
<td></td>
</tr>
<tr>
<td>Amendment (1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transit Operator</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total after amendment</td>
<td></td>
<td>$2,523,800</td>
<td></td>
</tr>
<tr>
<td>Maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auto Shop Supervisor</td>
<td>1.00</td>
<td>$74,700</td>
<td>1.00</td>
</tr>
<tr>
<td>Mechanic III</td>
<td>1.00</td>
<td>$65,500</td>
<td>1.00</td>
</tr>
<tr>
<td>Mechanic II</td>
<td>3.00</td>
<td>$176,200</td>
<td>3.00</td>
</tr>
<tr>
<td>Service Technicians II</td>
<td>2.00</td>
<td>$78,000</td>
<td>2.00</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>-</td>
<td>$2,100</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$14,500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$245,900</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>$(6,200)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>7.00</td>
<td>$650,700</td>
<td>7.00</td>
</tr>
<tr>
<td>Total Budget</td>
<td>35.83</td>
<td>$3,460,700</td>
<td>35.83</td>
</tr>
</tbody>
</table>

(1) On March 11, 2009, the Assembly Finance Committee approved the request to increase the frequency of express bus service beginning in July 2010. To accommodate the increase in service additional FTE's are required.
COMMUNITY
DEVELOPMENT
MISSION STATEMENT
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY10 ADOPTED BUDGET $3,053,300

CORE SERVICES

FUNDING SOURCES

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

**BUDGET HIGHLIGHTS**

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

The significant budgetary changes include:

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

CORE SERVICES

Development Permit Processing
Includes: Land Use, Building Safety
Services Provided to: Public and other CBJ departments

Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
</table>

Land Use
% allowable and conditional use permits heard within 40 days 41% 46% 50% 50% 50%
% allowable and conditional use permits heard within 90 days 72% 69% 90% 80% 80%

Building Safety
Average days to issue residential building permits 35 12 10 10 10
% residential projects issued within 2 days 54% 58% 58% 60%
% residential projects issued within 15 days 71% 78% 78% 78%
% comments showing above average service N/A N/A N/A 90% 90%
Average cost per building permit issued $675 for 773 $939 for 679 $927 for 660 $1,100 for 650 $1,119 for 650

Enforcement
Includes: Land Use Codes, Building Codes, Litter, Junk Vehicles
Services Provided to: Public

Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
</table>

% enforcement cases visited within 2 days 66% 79% 90% 90% 90%
% enforcement comments with above average service N/A N/A 90% 90% 90%

• N/A = not available as not measured previously.
COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART

CITY AND BOROUGH MANAGER'S OFFICE

COMMUNITY DEVELOPMENT DIRECTOR
Dale Pernula

ADMINISTRATIVE DIVISION
- Administrative Oversight
- Secretarial Support
- Permit Processing

PLANNING DIVISION
- Land Use Administration
- Long Range Planning
- Economic Development
- Information Services
- Cultural Services

BUILDING DIVISION
- Building Code Compliance
- Energy Management
- Disabled Access
- Code Enforcement
- Community Appearance and Safety

CDD/ENGINEERING/FIRE PERMIT CENTER
- Development Information
- Permit Intake
- Permit Processing
- Permit Issuance
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
### Staffing Detail

<table>
<thead>
<tr>
<th>CLASS TITLE: Administration:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director</td>
<td>1.00 $109,600</td>
<td>1.00 $110,400</td>
<td>1.00 $117,700</td>
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<tr>
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<td>1.50 $84,300</td>
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<tr>
<td>Code Compliance Officer</td>
<td>1.00 $60,100</td>
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<td>1.00 $53,500</td>
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<td>- $382,200</td>
<td>- $369,300</td>
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<tr>
<td>Vacancy Factor</td>
<td>- (9,700)</td>
<td>- (9,000)</td>
<td>- (10,200)</td>
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<td><strong>Total</strong></td>
<td>12.50 $1,044,400</td>
<td>11.50 $979,600</td>
<td>11.50 $1,012,600</td>
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</table>

| Planning: Planning Manager   | 1.00 $73,100 | 1.00 $75,500 | 1.00 $82,900 |
| Senior Planner (1)           | 3.00 $192,400 | 3.00 $194,900 | 4.00 $286,500 |
| Planner I & II (1) & (2)     | 5.50 $283,700 | 5.00 $262,200 | 4.00 $224,600 |
| Overtime                     | - $20,600 | - $11,200 | - $11,200 |
| Benefits                     | - $314,300 | - $332,200 | - $320,200 |
| Vacancy Factor               | - (8,500) | - (8,600) | - (9,200) |
| **Total**                    | 9.50 $875,600 | 9.00 $867,400 | 9.00 $916,200 |

| Building: Building Codes Official | 1.00 $80,300 | 1.00 $83,000 | 1.00 $88,400 |
| Inspector II, III & IV        | 4.00 $243,400 | 4.00 $249,100 | 4.00 $270,200 |
| Plan Reviewer                 | 1.00 $58,700 | 1.00 $60,700 | 1.00 $64,700 |
| Overtime                      | - $7,000 | - $7,000 | - $7,000 |
| Benefits                      | - $213,900 | - $233,800 | - $223,600 |
| Vacancy Factor                | - (6,000) | - (6,400) | - (6,600) |
| **Total**                     | 6.00 $597,300 | 6.00 $627,200 | 6.00 $647,300 |

**Total Budget** 28.00 $2,517,300 26.50 $2,474,200 26.50 $2,576,100

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

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

Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

FY10 ADOPTED BUDGET $2,529,600

CORE SERVICES

See the Glossary for definitions of terms.
## COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
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<tr>
<td><strong>EXPENDITURES:</strong></td>
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<td>Commodity and Services</td>
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<td>2,381,700</td>
<td>2,248,800</td>
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<td><strong>FUNDING SOURCES:</strong></td>
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<td>User Fees and Permits</td>
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<td>Rentals</td>
<td>168,500</td>
<td>211,000</td>
<td>172,100</td>
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<td>Sales</td>
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<td>273,000</td>
<td>230,400</td>
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<td>Contributions</td>
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<td>-</td>
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<td>Support from:</td>
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<td>Roaded Service Area</td>
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<td>25,000</td>
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<tr>
<td>General Fund</td>
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<td>675,000</td>
<td>675,000</td>
<td>725,000</td>
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<td>Fund Balance (To) From</td>
<td>(44,700)</td>
<td>(22,300)</td>
<td>(17,800)</td>
<td>(48,400)</td>
<td>(95,000)</td>
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<tr>
<td><strong>Total Funding Sources</strong></td>
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<td>2,381,700</td>
<td>2,248,800</td>
<td>2,473,800</td>
<td>2,529,600</td>
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### STAFFING

<table>
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<tr>
<th></th>
<th>FY09</th>
<th>FY09</th>
<th>FY09</th>
<th>FY09</th>
<th>FY09</th>
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<td></td>
<td>Actuals</td>
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<td>Projected</td>
<td>Approved</td>
<td>Adopted</td>
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<td>STAFFING</td>
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<td>27.01</td>
<td>27.01</td>
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<td>FUND DEFICIT</td>
<td>$ (754,200)</td>
<td>(731,900)</td>
<td>(736,400)</td>
<td>(688,000)</td>
<td>(641,400)</td>
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</tbody>
</table>

## BUDGET HIGHLIGHTS

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

The significant budgetary changes include:

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

**CORE SERVICES**

**Winter and Summer Recreational Opportunities**

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

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

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Days of winter operation</td>
<td></td>
<td></td>
<td>87</td>
<td>94</td>
<td>94</td>
</tr>
<tr>
<td>Season passes sold</td>
<td>758</td>
<td>1,793</td>
<td>2,062</td>
<td>2,270</td>
<td>2,385</td>
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<tr>
<td>Adult</td>
<td>905</td>
<td>992</td>
<td>1,200</td>
<td>1,250</td>
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<tr>
<td>Junior/Senior</td>
<td>495</td>
<td>122</td>
<td>600</td>
<td>625</td>
<td>625</td>
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<tr>
<td>Child</td>
<td>245</td>
<td>87</td>
<td>114</td>
<td>120</td>
<td>135</td>
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<td>Preschool</td>
<td></td>
<td></td>
<td>87</td>
<td>94</td>
<td>94</td>
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<tr>
<td>Day tickets sold</td>
<td>9,500</td>
<td>12,104</td>
<td>11,500</td>
<td>12,500</td>
<td>13,000</td>
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<tr>
<td>Total winter visits</td>
<td>41,000</td>
<td>44,378</td>
<td>48,616</td>
<td>53,360</td>
<td>55,930</td>
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<tr>
<td>Total winter revenue</td>
<td>$1,018,493</td>
<td>$1,437,094</td>
<td>$1,512,902</td>
<td>$1,704,000</td>
<td>$1,840,000</td>
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<tr>
<td>Revenue per visit</td>
<td>$24.84</td>
<td>$32.38</td>
<td>$31.12</td>
<td>$31.93</td>
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<tr>
<td>Revenue per operating day</td>
<td>$17,560</td>
<td>$13,952</td>
<td>$17,390</td>
<td>$18,128</td>
<td>$19,574</td>
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<tr>
<td>Total lessons sold</td>
<td>$55,661</td>
<td>$122,638</td>
<td>$120,158</td>
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<td>$140,000</td>
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<td>Total equipment rentals sold</td>
<td>$73,366</td>
<td>$132,947</td>
<td>$131,744</td>
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<td>Total food service sales</td>
<td>$105,888</td>
<td>$192,973</td>
<td>$172,169</td>
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<td>Total mid week school program lessons</td>
<td>1,375</td>
<td>1,475</td>
<td>1,550</td>
<td>1,650</td>
<td>1,750</td>
</tr>
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</table>

*NOT UPDATED FOR THE FY10 ADOPTED BUDGET*
STAFFING ORGANIZATION CHARTS
MOUNTAIN OPERATIONS

MOUNTAIN SAFETY
EAGLECREST

STAFFING ORGANIZATION CHART
DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING

DIMOND FIELD HOUSE

111
## Staffing Detail

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No.</strong></td>
<td><strong>Salary &amp; Benefits</strong></td>
<td><strong>No.</strong></td>
<td><strong>Salary &amp; Benefits</strong></td>
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<tr>
<td><strong>Pos.</strong></td>
<td><strong>Budget</strong></td>
<td><strong>Pos.</strong></td>
<td><strong>Budget</strong></td>
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<tr>
<td>Administration:</td>
<td></td>
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<tr>
<td>Ski Area General Manager</td>
<td>1.00</td>
<td>$91,500</td>
<td>1.00</td>
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<tr>
<td>Director, Mountain Operations</td>
<td>1.00</td>
<td>$60,300</td>
<td>1.00</td>
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<tr>
<td>Director, Mountain Safety</td>
<td>0.50</td>
<td>$30,600</td>
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<tr>
<td>Director, Snow Sports School, Sales &amp; Marketing</td>
<td>0.80</td>
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<tr>
<td>Manager, Revenue &amp; Base Ops</td>
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<tr>
<td>Overtime</td>
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<tr>
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<tr>
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<tr>
<td>Mechanic/Snowcat Operator</td>
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<td>Mechanic Helper</td>
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## STAFFING DETAIL, CONTINUED

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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
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<tbody>
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<td><strong>Snow Sports School:</strong></td>
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<tr>
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<td>0.33</td>
<td>12,000</td>
<td>0.33</td>
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<tr>
<td>Cooks</td>
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<td>16,000</td>
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<tr>
<td>Cashier</td>
<td>0.27</td>
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<tr>
<td>Utility</td>
<td>0.26</td>
<td>5,500</td>
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<tr>
<td>Overtime</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>17,600</td>
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<td>Total</td>
<td>2.06</td>
<td>85,700</td>
<td>2.06</td>
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<tr>
<td><strong>Ski Rental Shop:</strong></td>
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<td>Ski Technicians</td>
<td>1.15</td>
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<td>Cashiers</td>
<td>0.42</td>
<td>10,500</td>
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<td>Overtime</td>
<td>-</td>
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<tr>
<td>Benefits</td>
<td>-</td>
<td>3,900</td>
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<td>Total</td>
<td>1.57</td>
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<td><strong>Marketing:</strong></td>
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<tr>
<td>Supervisor, Marketing</td>
<td>1.00</td>
<td>31,200</td>
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<tr>
<td>Administrative Assistant</td>
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<tr>
<td>Benefits</td>
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<td>Total</td>
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<tr>
<td>Snowmakers</td>
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<td>Overtime</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Total</td>
<td>0.29</td>
<td>$12,800</td>
<td>0.29</td>
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## EAGLECREST

<table>
<thead>
<tr>
<th>CLASS TITLE: Dimond Field House: (1)</th>
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<tbody>
<tr>
<td><strong>Salary &amp; Benefits</strong></td>
</tr>
<tr>
<td><strong>No. Pos.</strong></td>
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<tr>
<td>---</td>
</tr>
<tr>
<td>Supervisor</td>
</tr>
<tr>
<td>Attendants</td>
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<tr>
<td>Benefits</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
</tr>
</tbody>
</table>

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

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

FY10 ADOPTED BUDGET $88,662,600
## COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education - Operating</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$55,602,600</td>
<td>60,908,100</td>
<td>61,560,700</td>
<td>62,440,300</td>
<td>64,501,100</td>
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<tr>
<td>Commodities and Services</td>
<td>5,948,900</td>
<td>6,281,900</td>
<td>7,274,200</td>
<td>6,281,900</td>
<td>6,409,300</td>
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<tr>
<td>Support To Education:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Special Revenue</td>
<td>518,900</td>
<td>297,100</td>
<td>297,100</td>
<td>297,100</td>
<td>244,000</td>
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<tr>
<td>Other</td>
<td>74,200</td>
<td>383,200</td>
<td>383,200</td>
<td>583,200</td>
<td>683,200</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>62,144,600</td>
<td>67,870,300</td>
<td>69,515,200</td>
<td>69,602,500</td>
<td>71,837,600</td>
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<tr>
<td><strong>Education - Special Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel Services</td>
<td>1,465,600</td>
<td>1,347,600</td>
<td>1,582,600</td>
<td>1,347,600</td>
<td>1,526,800</td>
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<td>Commodities and Services</td>
<td>3,204,900</td>
<td>3,950,100</td>
<td>3,562,800</td>
<td>3,954,100</td>
<td>3,915,300</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>4,670,500</td>
<td>5,297,700</td>
<td>5,145,400</td>
<td>5,301,700</td>
<td>5,442,100</td>
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<tr>
<td><strong>Education - Other</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Special Revenue</td>
<td>5,812,700</td>
<td>7,698,900</td>
<td>7,698,900</td>
<td>7,698,900</td>
<td>7,998,900</td>
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<tr>
<td>Other (Student Activities)</td>
<td>1,921,500</td>
<td>2,983,200</td>
<td>2,983,200</td>
<td>3,183,200</td>
<td>3,069,000</td>
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<tr>
<td>House Building Project</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>300,000</td>
</tr>
<tr>
<td>Special Revenue Fund Support</td>
<td>19,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>7,753,200</td>
<td>10,697,100</td>
<td>10,697,100</td>
<td>10,897,100</td>
<td>11,382,900</td>
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<tr>
<td><strong>Total Education Expenditures</strong></td>
<td>74,568,300</td>
<td>83,865,100</td>
<td>85,357,700</td>
<td>85,801,300</td>
<td>88,662,600</td>
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## FUNDING SOURCES:

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education - Operating</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Foundation Funding</td>
<td>25,771,500</td>
<td>31,456,800</td>
<td>31,731,400</td>
<td>33,146,300</td>
<td>34,038,900</td>
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<tr>
<td>State Contribution for PERS/TRS</td>
<td>10,626,400</td>
<td>11,277,200</td>
<td>11,277,200</td>
<td>11,277,200</td>
<td>11,277,200</td>
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<tr>
<td>State</td>
<td>3,458,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>State Energy Relief Grant</td>
<td>729,700</td>
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<td>-</td>
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<td>-</td>
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<tr>
<td>Federal</td>
<td>233,300</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
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<tr>
<td>Other</td>
<td>141,100</td>
<td>140,000</td>
<td>140,000</td>
<td>140,000</td>
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<td>General Fund Support</td>
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<td>24,132,000</td>
<td>24,839,000</td>
<td>24,823,800</td>
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<td>Fund Balance (To) From</td>
<td>(1,329,400)</td>
<td>664,300</td>
<td>2,034,600</td>
<td>-</td>
<td>1,357,700</td>
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<tr>
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<td>67,870,300</td>
<td>69,515,200</td>
<td>69,602,500</td>
<td>71,837,600</td>
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### EDUCATION

#### COMPARATIVES, CONTINUED

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<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended</th>
<th>FY09 Projected</th>
<th>FY09 Actuals</th>
<th>FY09 Approved</th>
<th>FY10 Adopted</th>
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<tr>
<td>Funding Sources, continued:</td>
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<td></td>
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<tr>
<td>Education - Special Revenue</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>State</td>
<td>$1,993,600</td>
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<td>2,565,000</td>
<td>2,560,000</td>
<td>2,708,000</td>
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<tr>
<td>Federal</td>
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<td>686,000</td>
<td>679,000</td>
<td>547,900</td>
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<td>User Fees</td>
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<td>1,572,100</td>
<td>1,506,600</td>
<td>1,863,700</td>
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<tr>
<td>Support from Education:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Fund</td>
<td>518,900</td>
<td>297,100</td>
<td>297,100</td>
<td>297,100</td>
<td>244,000</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>19,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>General Fund Support</td>
<td>261,000</td>
<td>240,000</td>
<td>240,000</td>
<td>244,000</td>
<td>244,000</td>
<td></td>
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<tr>
<td>Fund Balance (To) From</td>
<td>42,800</td>
<td>-</td>
<td>(229,800)</td>
<td></td>
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<td></td>
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<tr>
<td><strong>Total Special Revenue Funding Sources</strong></td>
<td><strong>4,670,500</strong></td>
<td><strong>5,297,700</strong></td>
<td><strong>5,145,400</strong></td>
<td><strong>5,301,700</strong></td>
<td><strong>5,442,100</strong></td>
<td></td>
</tr>
</tbody>
</table>

| Education - Other Special Revenue |              |              |               |              |              |              |
| State           | 623,400      | 359,300      | 359,300       | 359,300      | 359,300      |              |
| Federal         | 5,106,000    | 7,342,600    | 7,342,600     | 7,342,600    | 7,642,600    |              |
| Other           | 82,500       | 12,000       | 12,000        | 12,000       | 12,000       |              |
| Fund Balance (To) From | 19,800       | -            | -             |              |              |              |
| **Total Other Funding Sources** | **5,831,700** | **7,713,900** | **7,713,900** | **7,713,900** | **8,013,900** |              |

| Education - Other (Student Activities) |              |              |               |              |              |              |
| Student Activities Fundraising | 1,613,100    | 2,235,000    | 2,235,000     | 2,035,000    | 1,820,800    |              |
| Support from Education Operating Fund | 74,200       | 383,200      | 383,200       | 583,200      | 683,200      |              |
| General Fund Support | -           | 165,000      | 165,000       | 365,000      | 365,000      |              |
| Roaded Service Area Support | 200,000     | 200,000      | 200,000       | 200,000      | 200,000      |              |
| Fund Balance From | 34,200       | -            | -             |              |              |              |
| **Total Student Activities Funding Sources** | **1,921,500** | **2,983,200** | **2,983,200** | **3,183,200** | **3,069,000** |              |

| Education - House Building Project |              |              |               |              |              |              |
| Fund Balance From | -           | -            | -             |              | -            | 300,000      |
| **Total House Building Project Funding Sources** | -           | -            | -             |              | -            | **300,000**  |

| Total Education Funding Sources | $74,568,300 | 83,865,100 | 85,357,700 | 85,801,300 | 88,662,600 |

| STAFFING | 734.00 | 740.22 | 740.22 | 740.22 | 740.22 |

| FUND BALANCE: |              |              |               |              |              |              |
| Education - Operating | $4,723,000 | 4,058,700 | 2,688,400 | 2,688,400 | 1,330,700 |
| Education - Special Revenue/Other | 780,200 | 780,200 | 1,010,000 | 1,010,000 | 890,500 |

### BUDGET HIGHLIGHT

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

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

FY10 ADOPTED BUDGET $4,348,400

CORE SERVICES

See the Glossary for definitions of terms.
## ENGINEERING

### COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$1,353,300</td>
<td>3,757,300</td>
<td>1,162,400</td>
<td>3,849,400</td>
<td>3,954,800</td>
</tr>
<tr>
<td>Commodities &amp; Services</td>
<td>304,500</td>
<td>356,200</td>
<td>308,300</td>
<td>369,700</td>
<td>348,600</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>25,200</td>
<td>45,000</td>
<td>18,200</td>
<td>45,000</td>
<td>45,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,683,000</strong></td>
<td><strong>4,158,500</strong></td>
<td><strong>1,488,900</strong></td>
<td><strong>4,264,100</strong></td>
<td><strong>4,348,400</strong></td>
</tr>
</tbody>
</table>

| FUNDING SOURCES:       |              |                     |                        |                      |                    |
| Fees                   | 11,425       | 17,500              | 17,700                 | 17,500               | 17,500             |
| State Shared Revenue   | 205,000      | -                   | -                      | -                    | -                  |
| Interdepartmental charges: |            |                     |                        |                      |                    |
| General Engineering    | 7,400        | 11,200              | 11,200                 | 11,200               | 11,200             |
| Support from:          |              |                     |                        |                      |                    |
| General Fund           | 440,075      | 811,600             | 501,600                | 853,600              | 852,000            |
| Capital Improvement Projects | 757,700   | 2,975,100           | 645,500                | 3,035,400            | 3,086,700          |
| Sales Tax Fund         | 140,000      | 140,000             | 140,000                | 140,000              | 140,000            |
| Water/Sewer Extension Fund | 121,400 | 203,100             | 172,900                | 206,400              | 241,000            |
| **Total Funding Sources | $1,683,000 | 4,158,500           | 1,488,900              | 4,264,100            | 4,348,400          |

### STAFFING

<table>
<thead>
<tr>
<th></th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY10</th>
<th>FY10</th>
</tr>
</thead>
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<td></td>
<td>29.44</td>
<td>37.62</td>
<td>37.62</td>
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<table>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>LIDs/Work Force</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

### BUDGET HIGHLIGHT

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

**The significant budgetary changes include:**

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

CORE SERVICES

Capital Improvement Planning
Includes: Architecture Division, Civil Engineering and General Engineering
Services Provided to: CBJ Assembly, its Committees and Boards, other CBJ departments and offices and the public

Key Measures

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of capital improvement projects that gain approval</td>
<td>5%</td>
<td>3%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>% of capital improvement projects for which the original cost estimate is within 10% of the final cost</td>
<td>80%</td>
<td>85%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of projects on schedule each year</td>
<td>95%</td>
<td>99%</td>
<td>99%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>% of projects w/ expenditures &lt;= appropriations each year</td>
<td>95%</td>
<td>97%</td>
<td>97%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>

Regulatory oversight
Includes: General Engineering
Services Provided to: Private developers and the public

Key Measures

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of projects for which permits are issued after construction begins each year.</td>
<td>1.4%</td>
<td>1.0%</td>
<td>1.0%</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>% of permits that accurately implement the applicable requirements of CBJ ordinances</td>
<td>98%</td>
<td>99%</td>
<td>99%</td>
<td>98%</td>
<td>98%</td>
</tr>
<tr>
<td>% of permit terms and conditions complied with each year</td>
<td>98%</td>
<td>99%</td>
<td>99%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>
* The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at the CBJ Libraries, or the CBJ web page at www.juneau.lib.ak.us/engineering
ENGINEERING

STAFFING ORGANIZATION CHART

Engineering Director
1.0 PFT

Administrative Assistant II
1.0 PFT

Administrative Officer II
1.0 PFT

Administrative Assistant I
1.0 PFT

Architecture CIPs

City Architect
1.0 PFT

Project Architect
4.0 PFT
2.0 PPT

Architectural Associate
2.0 PFT

Civil Engineering CIPs

City Engineer
1.0 PFT

Project Engineer
3.0 PFT

Engineering Associate
6.0 PFT

General Engineering

City Engineer/Land Surveyor
1.0 PFT

Engineering Assistant II
2.0 PFT

Engineering Assistant I
1.0 PS

Contracts and Standards

City Engineer
1.0 PFT

Contract Specialist
3.0 PFT

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
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<tbody>
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<td>General Engineering:</td>
<td></td>
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<tr>
<td>Engineering Director</td>
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<td>$106,900</td>
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<tr>
<td>Chief Engineer - Planning</td>
<td>0.40</td>
<td>40,700</td>
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<tr>
<td>Contracts Officer</td>
<td>0.40</td>
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<tr>
<td>Chief Engineer</td>
<td>0.20</td>
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<tr>
<td>Land Surveyian</td>
<td>0.70</td>
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<tr>
<td>Chief Architect - Schools</td>
<td>0.10</td>
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<td>798,500</td>
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## CIP Engineering:

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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
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<tbody>
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<td>Engineering Director</td>
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<tr>
<td>Chief Engineer</td>
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<td>70,200</td>
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<tr>
<td>Land Surveyian</td>
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<td>City Architect</td>
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<td>Engineer/Architect I (1)</td>
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<td>Engineer/Architect Associate (1)</td>
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<tr>
<td>Contract Specialist - RFP's</td>
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<tr>
<td>Contract Specialist - Bids</td>
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<td>DBE Specialist</td>
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<td>Administrative Officer</td>
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<td>Administrative Assistant I</td>
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<td>Temporary Interns</td>
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<tr>
<td>Benefits</td>
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<td><strong>Total</strong></td>
<td>28.79</td>
<td>$2,836,500</td>
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# Engineering

## Staffing Detail, Continued

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<thead>
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<th>Class Title</th>
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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Land Surveyor</td>
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<td>Engineer/Architect Associate</td>
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<td>0.15</td>
</tr>
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<td>Engineer/Architect Assistant I (1)</td>
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<td>$20,200</td>
<td>0.50</td>
</tr>
<tr>
<td>Administrative Officer</td>
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<td>$6,500</td>
<td>0.10</td>
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<tr>
<td>Administrative Assistant I</td>
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<td><strong>Total</strong></td>
<td><strong>1.34</strong></td>
<td><strong>122,300</strong></td>
<td><strong>1.34</strong></td>
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</table>

| Total Budget | 37.62 | $3,757,300 | 37.62 | $3,849,400 | 37.67 | $3,954,800 |

(1) The Engineering Department consistently reevaluates where positions are needed between its divisions and adjusts the allocation of staff.
This page has been left for notes.
FINANCE
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

FY10 ADOPTED BUDGET    $5,230,000

CORE SERVICES

See the Glossary for definitions of terms.
FINANCE

COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$3,989,100</td>
<td>4,165,900</td>
<td>4,109,900</td>
<td>4,294,600</td>
<td>4,397,100</td>
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<td>Commodities and Services</td>
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<td>936,100</td>
<td>828,500</td>
<td>920,300</td>
<td>832,900</td>
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<tr>
<td>Capital Outlay</td>
<td>14,700</td>
<td>12,000</td>
<td>13,000</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>4,747,800</strong></td>
<td><strong>5,114,000</strong></td>
<td><strong>4,951,400</strong></td>
<td><strong>5,214,900</strong></td>
<td><strong>5,230,000</strong></td>
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</table>

<table>
<thead>
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<th>FUNDING SOURCES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td>Interdepartmental Charges</td>
<td>1,581,500</td>
<td>1,778,000</td>
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<td>1,786,700</td>
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<tr>
<td>Fees</td>
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<td>49,600</td>
<td>57,600</td>
<td>49,600</td>
<td>57,600</td>
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<td>State Shared Revenues</td>
<td>285,500</td>
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<td>-</td>
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<tr>
<td>Support from General Fund</td>
<td>2,759,800</td>
<td>3,286,400</td>
<td>3,199,100</td>
<td>3,378,600</td>
<td>3,435,800</td>
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<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$4,747,800</strong></td>
<td><strong>5,114,000</strong></td>
<td><strong>4,951,400</strong></td>
<td><strong>5,214,900</strong></td>
<td><strong>5,230,000</strong></td>
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<table>
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<th>STAFFING</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>47.90</td>
<td>46.90</td>
<td>46.90</td>
<td>46.90</td>
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<table>
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<th>FUND BALANCE</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<td>N/A</td>
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<td>N/A</td>
<td>N/A</td>
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</table>

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

BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

CORE SERVICES

Accounting Services
Includes: General Accounting, Accounts Payable, Accounts Receivable, Payroll, Cash Control, Budget, Sales Tax
Services Provided to: Public and other CBJ departments

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

1. Accounts Payable - Automation and the implementation of credit cards have reduced the number of invoices being directly entered by Accounts Payable. Automation includes modifying the Accounts Payable system to receive telephone bills electronically. The implementation of credit cards has significantly reduced the number of small billings submitted by local merchants, plus this bill is received and paid electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however, the overall dollar value of invoices processed has not declined.

Property Assessment
Includes: Assessment valuation of real and business personal property
Services Provided to: Public and CBJ Departments

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

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

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

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Core Services, Continued

Cash Management
Includes: Central treasury investment and general cash management.
Service Provided to: Other CBJ departments.

Key Measures
<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
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</thead>
<tbody>
<tr>
<td>Cost per dollar managed (see Note 3)</td>
<td>0.11%</td>
<td>0.10%</td>
<td>0.10%</td>
<td>0.13%</td>
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<td>Rate of return – Comparison to an index</td>
<td>0.66%</td>
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<td>0.10%</td>
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<tr>
<td>External portfolio (LIGC Index)</td>
<td>-1.20%</td>
<td>0.37%</td>
<td>1.60%</td>
<td>1.15%</td>
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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

Finance Director
1.0 PFT

Budget Analyst
1.0 PFT

Administrative Assistant II
1.0 PFT

PRISM Support
1.0 PFT

ASSESSOR’S DIVISION

Assessor
1.0 PFT

Administrative Assistant II
1.0 PFT

Appraiser III
1.0 PFT

Appraiser II
3.0 PFT

Business Personal Prop. Appraiser I
1.0 PFT

Office Assistant II
1.0 PS

Intern IV
1.0 PTL

PURCHASING DIVISION

Purchasing Officer
1.0 PFT

Senior Buyer
1.0 PFT

Buyer
1.0 PFT

Bid Specialist
1.0 PFT

Accounting Technician I
1.0 PFT

Administrative Assistant I
1.0 PFT

See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
STAFFING ORGANIZATION CHARTS
TREASURER’S DIVISION

Treasurer
1.0 PFT

Deputy Treasurer
1.0 PFT

Accounts Receivable Supervisor
1.0 PFT

Revenue Collector
1.0 PFT

Accountant II
1.0 PFT

Cash Control Supervisor
1.0 PFT

Accounting Technician I
1.0 PFT

Accounting Technician I
1.0 PFT

City Cashier
2.0 PFT

Office Assistant I
1.0 PFT

SALES TAX DIVISION

Sales Tax Administrator
1.0 PFT

Accounting Technician I
2.0 PFT

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

### STAFFING DETAIL

<table>
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<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
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<tr>
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<td>PRISM Support</td>
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<tr>
<td>Overtime</td>
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<td>Appraiser I (1)</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Business Personal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Appraiser I</td>
<td>1.00</td>
<td>44,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>42,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Intern IV</td>
<td>0.40</td>
<td>10,600</td>
<td>0.40</td>
</tr>
<tr>
<td>Office Assistant II</td>
<td>0.50</td>
<td>14,200</td>
<td>0.50</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>23,200</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>252,500</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(6,800)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>7.90</td>
<td>676,600</td>
<td>7.90</td>
</tr>
<tr>
<td>Controllers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Controller</td>
<td>1.00</td>
<td>94,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Accountant II</td>
<td>5.00</td>
<td>305,600</td>
<td>5.00</td>
</tr>
<tr>
<td>Accountant III</td>
<td>1.00</td>
<td>64,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Payroll Supervisor</td>
<td>1.00</td>
<td>65,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Tech II</td>
<td>1.00</td>
<td>52,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Payroll Tech</td>
<td>1.00</td>
<td>42,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Tech I</td>
<td>2.00</td>
<td>88,600</td>
<td>2.00</td>
</tr>
<tr>
<td>Payroll Tech</td>
<td>1.00</td>
<td>37,700</td>
<td>1.00</td>
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<tr>
<td>Overtime</td>
<td>-</td>
<td>8,000</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>432,300</td>
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<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(11,800)</td>
<td>-</td>
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<tr>
<td>Total</td>
<td>13.00</td>
<td>$1,178,600</td>
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134
## STAFFING DETAIL, CONTINUED

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Treasurer</td>
<td>1.00</td>
<td>$92,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Investment Officer</td>
<td>1.00</td>
<td>74,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Accountant II</td>
<td>1.00</td>
<td>61,200</td>
<td>1.00</td>
</tr>
<tr>
<td>Revenue Collector</td>
<td>1.00</td>
<td>56,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Tech II (2)</td>
<td>2.00</td>
<td>97,400</td>
<td>2.00</td>
</tr>
<tr>
<td>Accounting Tech III (2)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounting Tech I</td>
<td>3.00</td>
<td>121,100</td>
<td>3.00</td>
</tr>
<tr>
<td>Cashier</td>
<td>2.00</td>
<td>67,300</td>
<td>2.00</td>
</tr>
<tr>
<td>Office Assistant I (2)</td>
<td>1.00</td>
<td>30,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>3,300</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>366,800</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(9,300)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>12.00</td>
<td>960,900</td>
<td>12.00</td>
</tr>
</tbody>
</table>

Sales Tax:

|--------------|          |                |          |                |          |                |
| Sales Tax Administrator | 1.00 | 82,700 | 1.00 | 83,300 | 1.00 | 86,800 |
| Accounting Tech I | 2.00 | 79,800 | 2.00 | 82,500 | 2.00 | 81,000 |
| Overtime | - | 1,800 | - | 1,800 | - | 1,800 |
| Benefits | - | 97,300 | - | 102,400 | - | 97,700 |
| Vacancy Factor | - | (2,600) | - | (2,700) | - | (2,600) |
| Total | 3.00 | 259,000 | 3.00 | 267,300 | 3.00 | 264,700 |

Purchasing:

|--------------|          |                |          |                |          |                |
| Purchasing Officer | 1.00 | 82,800 | 1.00 | 83,300 | 1.00 | 86,900 |
| Senior Buyer | 1.00 | 56,100 | 1.00 | 58,000 | 1.00 | 61,800 |
| Buyer | 1.00 | 63,100 | 1.00 | 64,100 | 1.00 | 67,300 |
| Bid Specialist | 1.00 | 44,300 | 1.00 | 44,300 | 1.00 | 45,800 |
| Accounting Technician I | 1.00 | 35,700 | 1.00 | 36,900 | 1.00 | 46,500 |
| Administrative Assistant I | 1.00 | 36,400 | 1.00 | 36,400 | 1.00 | 42,400 |
| Overtime | - | 500 | - | 500 | - | 1,000 |
| Benefits | - | 190,000 | - | 199,700 | - | 197,300 |
| Vacancy Factor | - | (5,000) | - | (5,200) | - | (5,500) |
| Total | 6.00 | $503,900 | 6.00 | $518,000 | 6.00 | $543,500 |
### Staffing Detail, Continued

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print Shop:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Print Shop Operator</td>
<td>1.00 $ 40,700</td>
<td>1.00 $ 42,000</td>
<td>- $ -</td>
</tr>
<tr>
<td>Overtime</td>
<td>- 500</td>
<td>- 500</td>
<td>- -</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 27,200</td>
<td>- 29,000</td>
<td>- -</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (700)</td>
<td>- (700)</td>
<td>- -</td>
</tr>
<tr>
<td>Total</td>
<td>1.00 67,700</td>
<td>1.00 70,800</td>
<td>- -</td>
</tr>
</tbody>
</table>

**Total Budget**

<table>
<thead>
<tr>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>46.90 $ 4,165,900</td>
<td>46.90 $ 4,294,600</td>
<td>45.90 $ 4,397,100</td>
</tr>
</tbody>
</table>

(1) In FY09, the Assessor's Office hired an Appraiser I instead of a third Appraiser II.
(2) In FY09, these 2 Accounting Tech II positions were upgraded to Accounting Tech III.
(3) In FY10, the Print Shop was transferred to Clerk's Office.
CAPITAL CITY
FIRE/RESCUE
MISSION STATEMENT

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

FY10 ADOPTED BUDGET $6,819,700

CORE SERVICES

Emergency Response 79%
Calls for Assistance 20%
Engage in accident, injury, and property loss prevention 1%

FUNDING SOURCES

General Support 81%
User Fees 12%
Other Revenue 7%

See Glossary for definitions of terms.
## COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$4,863,900</td>
<td>5,149,200</td>
<td>4,821,300</td>
<td>5,270,900</td>
<td>5,162,500</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>1,596,600</td>
<td>1,864,100</td>
<td>1,655,400</td>
<td>1,741,700</td>
<td>1,657,200</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>13,400</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>6,473,900</strong></td>
<td><strong>7,013,300</strong></td>
<td><strong>6,476,700</strong></td>
<td><strong>7,012,600</strong></td>
<td><strong>6,819,700</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>User Fees</td>
<td>759,900</td>
<td>901,900</td>
<td>792,000</td>
<td>906,900</td>
<td>791,500</td>
</tr>
<tr>
<td>State Shared Revenue</td>
<td>332,100</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Grants</td>
<td>17,600</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>451,200</td>
<td>475,400</td>
<td>475,400</td>
<td>494,900</td>
<td>483,100</td>
</tr>
<tr>
<td>Federal Grants</td>
<td>-</td>
<td>149,600</td>
<td>149,600</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support from: General Fund</td>
<td>2,426,600</td>
<td>2,782,900</td>
<td>2,896,300</td>
<td>2,751,500</td>
<td>2,847,800</td>
</tr>
<tr>
<td>Marine Passenger Fee</td>
<td>136,200</td>
<td>117,200</td>
<td>117,200</td>
<td>226,700</td>
<td>231,200</td>
</tr>
<tr>
<td>Fire Service Area</td>
<td>2,350,300</td>
<td>2,586,300</td>
<td>2,046,200</td>
<td>2,632,600</td>
<td>2,466,100</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$6,473,900</strong></td>
<td><strong>7,013,300</strong></td>
<td><strong>6,476,700</strong></td>
<td><strong>7,012,600</strong></td>
<td><strong>6,819,700</strong></td>
</tr>
</tbody>
</table>

| STAFFING | 42.18 | 44.86 | 44.86 | 44.86 | 44.86 |

<table>
<thead>
<tr>
<th>FUND BALANCE:</th>
<th>Fire Service Area</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

---

### BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY10 Adopted Budget reflects a decrease of $192,900 (2.8%) from the FY10 Approved Budget.

The significant budgetary changes include:

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

### Emergency Response
**Includes:** EMS, Air Medevacs, Fire, Rescue Calls and Airport Rescue Firefighting  
**Services Provided to:** Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average response time</td>
<td>9 min</td>
<td>6.8 min</td>
<td>6.7 min</td>
<td>6.5 min</td>
<td>6 min</td>
</tr>
<tr>
<td>Calls per year</td>
<td>3,292</td>
<td>3,312</td>
<td>3,521</td>
<td>3,700</td>
<td>3,800</td>
</tr>
<tr>
<td>Average time to mobilize and dispatch rescue effort</td>
<td>4 min</td>
<td>3 min</td>
<td>3 min</td>
<td>3 min</td>
<td>3 min</td>
</tr>
<tr>
<td>% of time fire contained to room of origin</td>
<td>70%</td>
<td>85%</td>
<td>85%</td>
<td>85%</td>
<td>85%</td>
</tr>
<tr>
<td>% of career staff with paramedic certification</td>
<td>30%</td>
<td>39%</td>
<td>39%</td>
<td>39%</td>
<td>39%</td>
</tr>
<tr>
<td>% of career staff with EMT III/ACLS certification</td>
<td>63%</td>
<td>55%</td>
<td>55%</td>
<td>61%</td>
<td>61%</td>
</tr>
<tr>
<td>% of volunteers with Firefighter I certification</td>
<td>90%</td>
<td>99%</td>
<td>98%</td>
<td>98%</td>
<td>98%</td>
</tr>
<tr>
<td>% of volunteers with Emergency Vehicle Operation  certification</td>
<td>80%</td>
<td>90%</td>
<td>90%</td>
<td>95%</td>
<td>95%</td>
</tr>
</tbody>
</table>

### Calls for Assistance
**Includes:** Medical Transports, Respond to Complaints  
**Services Provided to:** Public

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

### Engage in accident, injury and property-loss prevention
**Includes:** Inspections, Plan Reviews, Public Education, Investigations and Permitting  
**Services Provided to:** Public

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

---

*NOT UPDATED FOR THE FY10 ADOPTED BUDGET*
**Staffing Organization Chart**

- **Fire Chief**
  - 1.0 PFT
- **Administrative Assistant II**
  - 1.0 PFT
- **Fire Marshal**
  - 1.0 PFT
- **Office Assistant III**
  - 1.0 PFT
- **Deputy Fire Marshal**
  - 1.0 PFT

**Fire Training Officer**
- 1.0 PFT

**EMS Training Officer**
- 1.0 PFT

**Division Chief**
- **Career Firefighter Div.**
  - 1.0 PFT

**Division Chief Volunteer Firefighter Div.**

**Fire Mechanic**
- 1.0 PFT

**Captain A Shift**
- 2.0 PFT

**Career Firefighter**
- 9.0 PFT

**Captain B Shift**
- 2.0 PFT

**Career Firefighter**
- 10.0 PFT

**Captain C Shift**
- 2.0 PFT

**Career Firefighter**
- 9.0 PFT

**BLS Ambulance Crew**
- 4.0 PS

**Captain Auke Bay/Lynn Canal**
- *Lieutenant 3.0
  - 3.0
  - Volunteers 10.0 - 15.0

**Captain Douglas**
- *Lieutenant 3.0
  - 3.0
  - Volunteers 10.0 - 15.0

**Captain Glacier**
- *Lieutenant 3.0
  - 3.0
  - Volunteers 10.0 - 15.0

**Captain Juneau**
- *Lieutenant 3.0
  - 3.0
  - Volunteers 10.0 - 15.0

*1 Lieutenant for each 4-5 volunteers

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pos.</td>
<td>Budget</td>
<td>Pos.</td>
</tr>
<tr>
<td><strong>Emergency Services/Rescue Teams:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire Service Area</td>
<td>23.35</td>
<td>$1,559,200</td>
<td>23.35</td>
</tr>
<tr>
<td>EMS Training Officer</td>
<td>1.00</td>
<td>68,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Basic Life Support - EMT I</td>
<td>1.68</td>
<td>53,300</td>
<td>1.68</td>
</tr>
<tr>
<td>Volunteers</td>
<td>-</td>
<td>42,000</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>208,400</td>
<td>-</td>
</tr>
<tr>
<td>Contract Professional Pay</td>
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<td>17,700</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>971,500</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(4,200)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>26.03</td>
<td>2,916,300</td>
<td>26.03</td>
</tr>
<tr>
<td><strong>Fire Service Area:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Areawide Fire Chief</td>
<td>1.00</td>
<td>110,500</td>
<td>1.00</td>
</tr>
<tr>
<td>Division Chief - Career</td>
<td>1.00</td>
<td>84,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Division Chief - Volunteer</td>
<td>1.00</td>
<td>66,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Fire Training Officer</td>
<td>1.00</td>
<td>77,600</td>
<td>1.00</td>
</tr>
<tr>
<td>EMS Training Officer</td>
<td>1.00</td>
<td>68,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Fire Marshal</td>
<td>1.00</td>
<td>71,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Deputy Fire Marshal</td>
<td>1.00</td>
<td>56,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Fire Captain</td>
<td>6.00</td>
<td>450,800</td>
<td>6.00</td>
</tr>
<tr>
<td>Firefighter - Paramedic(1)</td>
<td>11.00</td>
<td>703,200</td>
<td>11.00</td>
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<tr>
<td>Firefighter (1)</td>
<td>12.00</td>
<td>739,800</td>
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<tr>
<td>Basic Life Support - EMT I</td>
<td>1.68</td>
<td>53,300</td>
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<tr>
<td>Volunteers</td>
<td>1.00</td>
<td>106,800</td>
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<tr>
<td>Senior Fire Mechanic</td>
<td>1.00</td>
<td>65,800</td>
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<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>50,400</td>
<td>1.00</td>
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<tr>
<td>Office Assistant III</td>
<td>1.00</td>
<td>35,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Administration for</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aircraft Rescue Fire Fighting</td>
<td>(0.50)</td>
<td>(35,200)</td>
<td>(0.50)</td>
</tr>
<tr>
<td>Emergency Services</td>
<td></td>
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<td></td>
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<tr>
<td>Instructional Safety Officer</td>
<td>0.05</td>
<td>4,100</td>
<td>0.05</td>
</tr>
<tr>
<td>Emergency Services Instructor</td>
<td>0.05</td>
<td>4,600</td>
<td>0.05</td>
</tr>
<tr>
<td>Emergency Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional Technician</td>
<td>0.08</td>
<td>5,000</td>
<td>0.08</td>
</tr>
<tr>
<td>EMS (reimbursement)</td>
<td>(26.03)</td>
<td>(2,916,300)</td>
<td>(26.03)</td>
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<tr>
<td>Overtime</td>
<td>-</td>
<td>367,800</td>
<td>-</td>
</tr>
<tr>
<td>Contract Professional Pay</td>
<td>-</td>
<td>26,100</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>1,585,000</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(9,200)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>14.33</td>
<td>$1,772,200</td>
<td>14.33</td>
</tr>
</tbody>
</table>
## Staffing Detail, Continued

<table>
<thead>
<tr>
<th></th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aircraft Rescue Fire Fighting:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>0.50</td>
<td>$26,000</td>
<td>0.50</td>
</tr>
<tr>
<td>Firefighter</td>
<td>4.00</td>
<td>$261,300</td>
<td>4.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$6,700</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$157,500</td>
<td>-</td>
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<tr>
<td>Total</td>
<td>4.50</td>
<td>$460,700</td>
<td>4.50</td>
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<tr>
<td>Total Budget</td>
<td>44.86</td>
<td>$5,149,200</td>
<td>44.86</td>
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</tbody>
</table>

(1) Firefighter-Paramedic was reclassified to Firefighter.
This page has been left for notes.
HEALTH
AND
SOCIAL SERVICES
The Health and Social Services Department was eliminated during fiscal year 2001. The Mental Health Division was privatized and the Chemical Dependency Division was transferred to Bartlett Regional Hospital.
HEALTH AND SOCIAL SERVICES

COMPARATIVES
MENTAL HEALTH DIVISION

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

BUDGET HIGHLIGHT

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

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

FY05 was the last year from the General Fund was budgeted. Due to variations between budgeted and actual user fees collected, there remains a small fund balance in the Mental Health Fund. The fund was closed in FY09.
Lands
and
Resource Management
MISSION STATEMENT
To develop and manage City land consistent with public policy.

FY10 ADOPTED BUDGET $1,416,100

CORE SERVICES

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manage City Lands and Resources for Public Benefit</td>
<td>30%</td>
</tr>
<tr>
<td>Acquisition of Private Land for Public Use</td>
<td>10%</td>
</tr>
<tr>
<td>Dispose of City Land</td>
<td>60%</td>
</tr>
</tbody>
</table>

FUNDING SOURCES

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Sales</td>
<td>44%</td>
</tr>
<tr>
<td>Gravel &amp; Rock Sales Sales</td>
<td>37%</td>
</tr>
<tr>
<td>Land Leases</td>
<td>19%</td>
</tr>
</tbody>
</table>

See Glossary for definitions of terms.
### LANDS AND RESOURCE MANAGEMENT

#### COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>Amended Budget</th>
<th>Projected Actuals</th>
<th>FY09 Actuals</th>
<th>Approved Budget</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$483,100</td>
<td>418,100</td>
<td>378,400</td>
<td>401,300</td>
<td>430,300</td>
<td></td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>679,900</td>
<td>728,500</td>
<td>526,700</td>
<td>447,900</td>
<td>480,800</td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>39,900</td>
<td>254,000</td>
<td>260,000</td>
<td>44,000</td>
<td>30,000</td>
<td></td>
</tr>
<tr>
<td>Support to Capital Projects</td>
<td>350,000</td>
<td>550,000</td>
<td>550,000</td>
<td>600,000</td>
<td>475,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,552,900</strong></td>
<td><strong>1,950,600</strong></td>
<td><strong>1,715,100</strong></td>
<td><strong>1,493,200</strong></td>
<td><strong>1,416,100</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th>FY08 Actuals</th>
<th>Amended Budget</th>
<th>Projected Actuals</th>
<th>FY09 Actuals</th>
<th>Approved Budget</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>User Fees</td>
<td>3,200</td>
<td>-</td>
<td>3,700</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Shared Revenues</td>
<td>20,900</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Land Sales</td>
<td>2,220,900</td>
<td>469,300</td>
<td>475,600</td>
<td>366,400</td>
<td>366,900</td>
<td></td>
</tr>
<tr>
<td>Gravel &amp; Rock Sales</td>
<td>539,000</td>
<td>325,000</td>
<td>475,000</td>
<td>300,000</td>
<td>300,500</td>
<td></td>
</tr>
<tr>
<td>Land Leases</td>
<td>195,900</td>
<td>147,000</td>
<td>84,900</td>
<td>155,000</td>
<td>155,000</td>
<td></td>
</tr>
<tr>
<td>Support from Capital Project</td>
<td>570,600</td>
<td>-</td>
<td>12,600</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>(1,997,600)</td>
<td>1,009,300</td>
<td>663,300</td>
<td>671,800</td>
<td>593,700</td>
<td></td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$1,552,900</strong></td>
<td><strong>1,950,600</strong></td>
<td><strong>1,715,100</strong></td>
<td><strong>1,493,200</strong></td>
<td><strong>1,416,100</strong></td>
<td></td>
</tr>
</tbody>
</table>

| STAFFING | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |

| FUND BALANCE RESERVE | $117,400 | 272,400 | 272,400 | 427,400 | 427,900 |
| AVAILABLE FUND BALANCE | $3,551,900 | 2,387,600 | 2,733,600 | 1,906,800 | 1,984,400 |

#### BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

Dispose of City land
Services Provided to: Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio of expenses to income from land sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Acquisition of private land for public use
Services Provided to: Public

Manage City land and resources for public benefit
Services Provided to: Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

FUNCTIONAL AND STAFFING ORGANIZATION CHART

CITY AND BOROUGH MANAGER'S OFFICE

LANDS AND RESOURCES MANAGER
Heather Marlow
1.0 PFT

Deputy Land Manager
1.0 PFT

Administrative Assistant II
1.0 PFT **

Lands Management
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

Housing
Public Housing Information
Multi-Family Housing Loan Program
Staff Liaison Assembly Advisory Committee
Grants and Loans to Non-Profits

Air Pollution
Daily Monitoring
Open Burning
Public Education

**Split with Emergency Services
## STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration:</td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
</tr>
<tr>
<td>Lands and Resources Manager</td>
<td>1.00 $86,800</td>
<td>1.00 $89,800</td>
<td>1.00 $95,600</td>
</tr>
<tr>
<td>Deputy Land Manager</td>
<td>1.00 $77,600</td>
<td>1.00 $78,000</td>
<td>1.00 $85,000</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>0.50 $19,800</td>
<td>0.50 $20,400</td>
<td>0.50 $26,800</td>
</tr>
<tr>
<td>Work Force</td>
<td>- $137,000</td>
<td>- $111,500</td>
<td>- $120,500</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $96,900</td>
<td>- $101,600</td>
<td>- $102,400</td>
</tr>
<tr>
<td>Total Budget</td>
<td>2.50 $418,100</td>
<td>2.50 $401,300</td>
<td>2.50 $430,300</td>
</tr>
</tbody>
</table>
This page has been left for notes.
MISSION STATEMENT

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

FY10 ADOPTED BUDGET $1,945,200

CORE SERVICES

FUNDING SOURCES

See Glossary for definitions of terms.
## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

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

The significant budgetary changes are:

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

#### Draft Laws

**Includes:** Identify issues; advice to clients; draft legislation and instruments  
**Services Provided to:** CBJ departments; Assembly

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

#### Explain Laws – Preventative v. Remedial

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

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

#### 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

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

MAYOR AND ASSEMBLY

ATTORNEY
John W. Hartle

Deputy Attorney

Assistant Attorneys
Criminal Cases

Assistant Attorneys
Civil Cases

Legal Administrator

Legal Advice to Mayor and Assembly
Legal Advice to Manager, Staff and Public Boards
Legislative Drafting
General Legal Drafting
Criminal Enforcement
Supervision of Litigation Assistant
Civil Litigation and Enforcement
Administration of Law Department
Citizen Inquiries and Referrals

Office Administration
Codification Process
Supervision of Legal Secretaries
STAFFING ORGANIZATION CHART

City Attorney
1.0 PFT

Deputy City
Attorney
1.0 PFT

Assistant Attorney
Criminal Cases
2.0 PFT

Litigation Assistant
1.0 PFT

Assistant Attorney
Civil Cases
1.0 PFT

Intern
1.0 PTL

Legal Secretary
(Criminal)
1.0 PFT

Legal Secretary
(Civil)
1.0 PFT

Legal Administrator
1.0 PFT

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>City and Borough Attorney</td>
<td>1.00 $117,800</td>
<td>1.00 $117,800</td>
<td>1.00 $125,600</td>
</tr>
<tr>
<td>Deputy City Attorney</td>
<td>1.00 $108,200</td>
<td>1.00 $110,200</td>
<td>1.00 $117,500</td>
</tr>
<tr>
<td>Assistant Attorneys</td>
<td>3.00 $297,300</td>
<td>3.00 $301,800</td>
<td>3.00 $321,600</td>
</tr>
<tr>
<td>Office Manager</td>
<td>1.00 $55,200</td>
<td>1.00 $56,300</td>
<td>1.00 $60,000</td>
</tr>
<tr>
<td>Litigation Assistant II</td>
<td>1.00 $56,300</td>
<td>1.00 $57,200</td>
<td>1.00 $61,000</td>
</tr>
<tr>
<td>Legal Secretary I</td>
<td>2.00 $84,200</td>
<td>2.00 $85,800</td>
<td>2.00 $84,300</td>
</tr>
<tr>
<td>Intern</td>
<td>0.40 $15,700</td>
<td>0.40 $15,700</td>
<td>0.40 $16,600</td>
</tr>
<tr>
<td>Overtime</td>
<td>- $7,500</td>
<td>- $7,600</td>
<td>- $7,500</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $367,000</td>
<td>- $382,600</td>
<td>- $384,000</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (11,000)</td>
<td>- (11,300)</td>
<td>- (11,700)</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td><strong>9.40 $1,098,200</strong></td>
<td><strong>9.40 $1,123,700</strong></td>
<td><strong>9.40 $1,166,400</strong></td>
</tr>
</tbody>
</table>
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.

FY10 ADOPTED BUDGET  $2,390,900

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
### LIBRARIES

#### COMPARATIVES

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

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

#### BUDGET HIGHLIGHT

The Library’s FY10 Adopted Budget represents a decrease of $12,800 (0.5%) from the FY10 Approved Budget.

The significant budgetary changes are:

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

**CORE SERVICES**

**Materials and Information Services**

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

**Services Provided to:** Public

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

**Community Programs and Spaces**

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

**Services Provided to:** Public

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

**CBJ Website**

*Includes:* CBJ website design and maintenance  
*Services Provided to:* CBJ departments and the public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual use of these services as measured by:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% change in GigaBytes transferred*</td>
<td>20%</td>
<td>Data not avail.</td>
<td>10%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>[334.21GB]</td>
<td>21%</td>
<td>[401.3GB]</td>
<td>[417.35 GB]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>% change in successful server requests (&quot;hits&quot;)*</td>
<td>3%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>N=28,001,010</td>
<td>[234,29,090]</td>
<td>[35,940,001]</td>
<td>[37,575,000]</td>
<td>[39,524,000]</td>
<td></td>
</tr>
<tr>
<td>% change in distinct files served**</td>
<td>13%</td>
<td>122%</td>
<td>30%</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td>N=[106,359]</td>
<td>[366,200]</td>
<td>[567,800]</td>
<td>[441,000]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>% change in documents downloaded from the site in PDF format***</td>
<td>62%</td>
<td>25%</td>
<td>25%</td>
<td>25%</td>
<td>25%</td>
</tr>
<tr>
<td>N=[1,954,648]</td>
<td>[2,805,135]</td>
<td>[3,506,000]</td>
<td>[4,383,000]</td>
<td>[5,479,000]</td>
<td></td>
</tr>
<tr>
<td>Access to PDF's as portion of total web activity (&quot;hits&quot;).</td>
<td>8.1%</td>
<td>8.1%</td>
<td>18%</td>
<td>12%</td>
<td>10%</td>
</tr>
<tr>
<td>User satisfaction with these services as measured by:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent of website users expressing satisfaction with web services (as measured by ongoing online surveys and user feedback forms).</td>
<td>-</td>
<td>-</td>
<td>80%</td>
<td>-</td>
<td>80%</td>
</tr>
</tbody>
</table>

*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

CITY AND BOROUGH MANAGER'S OFFICE

LIBRARY DIRECTOR
Barbara Berg

Library System Operations
Outreach Grants

Reference/Electronic Services
Youth Services
Collection Development
Circulation Service
Interlibrary Loan
Technical/Administrative Services

SE Regional Mail Program
Interlibrary Cooperation
Public Library Assistance
STAFFING ORGANIZATION CHART

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assistant Library Technician</td>
<td>1.33 $46,300</td>
<td>1.33 $47,400</td>
<td>1.33 $51,900</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $33,500</td>
<td>- $35,500</td>
<td>- $39,100</td>
</tr>
<tr>
<td>Total</td>
<td>1.33 $79,800</td>
<td>1.33 $82,900</td>
<td>1.33 $91,000</td>
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<tr>
<td>Operations:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library Director</td>
<td>1.00 $94,900</td>
<td>1.00 $94,900</td>
<td>1.00 $101,500</td>
</tr>
<tr>
<td>Librarian</td>
<td>4.00 $239,600</td>
<td>4.00 $240,600</td>
<td>4.00 $256,300</td>
</tr>
<tr>
<td>Library Assistant II</td>
<td>3.00 $152,800</td>
<td>3.00 $155,300</td>
<td>3.00 $154,500</td>
</tr>
<tr>
<td>Library Assistant I</td>
<td>1.00 $47,300</td>
<td>1.00 $47,300</td>
<td>1.00 $50,400</td>
</tr>
<tr>
<td>DP Programmer/Analyst</td>
<td>2.00 $121,900</td>
<td>2.00 $123,900</td>
<td>2.00 $132,500</td>
</tr>
<tr>
<td>Secretary II</td>
<td>1.00 $44,000</td>
<td>1.00 $43,400</td>
<td>1.00 $46,200</td>
</tr>
<tr>
<td>Assistant Library Technician</td>
<td>7.35 $257,300</td>
<td>7.35 $259,300</td>
<td>7.35 $282,900</td>
</tr>
<tr>
<td>Clerical Aid</td>
<td>1.04 $18,800</td>
<td>1.04 $18,800</td>
<td>1.04 $20,500</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>- $2,900</td>
<td>- $2,900</td>
<td>- $2,900</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $566,400</td>
<td>- $593,800</td>
<td>- $571,600</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- ($16,200)</td>
<td>- ($16,500)</td>
<td>- ($17,000)</td>
</tr>
<tr>
<td>Total</td>
<td><strong>20.39</strong> $1,529,700</td>
<td><strong>20.39</strong> $1,563,700</td>
<td><strong>20.39</strong> $1,602,300</td>
</tr>
</tbody>
</table>

**Total Budget**  
21.72 $1,609,500  
21.72 $1,646,600  
21.72 $1,693,300
PARKS AND RECREATION

THIS SECTION INCLUDES:
- Parks & Recreation Administration
- Areawide Recreation, which includes:
  - Augustus Brown Swimming Pool
  - Zach Gordon Youth Center
  - City Museum
  - Treadwell Ice Arena
  - Building Maintenance
- Parks and Landscape Maintenance
- Jensen-Olson Arboretum
- Visitor Services/Centennial Hall
- Downtown Parking
MISSION STATEMENT
Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

FY10 ADOPTED BUDGET $10,640,300

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
## PARKS AND RECREATION

### COMPARATIVES OF COMBINED BUDGETS

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>Amended Budget</th>
<th>Projected Actuals</th>
<th>Approved Budget</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$5,183,600</td>
<td>5,422,600</td>
<td>5,410,600</td>
<td>5,646,000</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>3,147,700</td>
<td>3,775,700</td>
<td>3,537,600</td>
<td>3,466,700</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>22,500</td>
<td>21,500</td>
<td>21,500</td>
<td>14,000</td>
</tr>
<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>18,700</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel Tax Funding</td>
<td>709,100</td>
<td>772,400</td>
<td>772,400</td>
<td>791,900</td>
</tr>
<tr>
<td>Marine Passenger Fee Funding</td>
<td>194,200</td>
<td>218,000</td>
<td>218,000</td>
<td>218,000</td>
</tr>
<tr>
<td>Youth Activities Grant Program</td>
<td>453,100</td>
<td>550,000</td>
<td>550,000</td>
<td>550,000</td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>38,300</td>
<td>68,100</td>
<td>68,100</td>
<td>68,100</td>
</tr>
<tr>
<td>Support to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>80,500</td>
<td>10,900</td>
<td>10,900</td>
<td>85,400</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>20,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$9,867,700</td>
<td>$10,839,200</td>
<td>$10,589,100</td>
<td>$10,840,100</td>
</tr>
</tbody>
</table>

| **FUNDING SOURCES:** |            |                  |                |               |
| User Fees          | 968,000     | 1,011,100        | 957,100        | 1,020,300     | 992,500       |
| Rentals            | 601,900     | 585,000          | 652,500        | 602,600       | 609,400       |
| Sales              | 69,500      | 77,500           | 79,800         | 80,500        | 75,300        |
| State Shared Revenue | 327,900     | -                | -              | -             | -             |
| State Grants       | 21,400      | 41,500           | 40,900         | -             | 10,000        |
| Federal Grants     | -           | 118,800          | 118,800        | -             | -             |
| Ordinance Violations | 15,100      | 8,700            | 14,400         | 8,700         | 10,900        |
| Other Revenues     | (32,000)    | 188,500          | (109,300)      | 180,800       | 71,500        |
| Interdepartmental Charges | 841,500   | 923,600          | 912,300        | 907,400       | 906,700       |
| Support from:      |            |                  |                |               |
| Sales Tax          | 450,000     | 550,000          | 550,000        | 550,000       | 550,000       |
| Hotel Tax-Centennial Hall | 332,700   | 362,600          | 362,600        | 377,200       | 377,200       |
| Hotel Tax-JCVB     | 709,100     | 772,400          | 772,400        | 791,900       | 791,900       |
| General Fund       | 2,749,100   | 3,171,200        | 3,174,800      | 2,896,200     | 2,941,800     |
| Roaded Service Area | 2,369,200   | 2,845,400        | 2,634,200      | 3,011,200     | 2,902,700     |
| Jensen-Olson Arboretum | 80,500     | 10,900           | 10,900         | 85,400        | -             |
| Marine Passenger Fee | 65,000      | 65,000           | 65,000         | 65,000        | 65,000        |
| Marine Passenger Fee-JCVB | 204,400    | 218,000          | 218,000        | 218,000       | 238,500       |
| Capital Project    | 2,800       | -                | -              | -             | -             |
| Fund Balance (To From): |            |                  |                |               |
| Downtown Parking   | (6,400)     | 3,200            | (17,200)       | 5,400         | 31,500        |
| Visitor Services  | (62,300)    | 142,600          | 102,700        | 126,900       | 128,600       |
| Jensen-Olson Arboretum | 160,300    | (256,800)        | 49,200         | (87,400)      | (63,200)      |

**Total Funding Sources** | $9,867,700 | 10,839,200 | 10,589,100 | 10,840,100 | 10,640,300 |

### STAFFING

<table>
<thead>
<tr>
<th></th>
<th>FY09</th>
<th>FY10</th>
<th>FY10</th>
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<tbody>
<tr>
<td></td>
<td>82.25</td>
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168
PARKS AND RECREATION

<table>
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<tr>
<th>FUND BALANCE RESERVE:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tr>
<td>Jensen-Olson Arboretum</td>
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<td>$2,097,200</td>
<td>$2,097,200</td>
<td>$2,097,200</td>
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<table>
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<th>FUND BALANCES:</th>
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<th>FY09 Projected Actuals</th>
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<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>Downtown Parking</td>
<td>$54,400</td>
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<tr>
<td>Visitor Services</td>
<td>$334,400</td>
<td>$191,800</td>
<td>$231,700</td>
<td>$104,800</td>
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<td>Jensen-Olson Arboretum</td>
<td>$170,700</td>
<td>$86,100</td>
<td>$(219,900)</td>
<td>$(132,500)</td>
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</table>

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

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

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$2,588,000</td>
<td>$2,740,400</td>
<td>$2,690,900</td>
<td>$2,895,700</td>
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<tr>
<td>Commodities and Services</td>
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<td>1,068,300</td>
<td>1,224,300</td>
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<tr>
<td>Capital Outlay</td>
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<td>21,500</td>
<td>21,500</td>
<td>14,000</td>
</tr>
<tr>
<td>Youth Activities Grant Program: Community</td>
<td>253,100</td>
<td>350,000</td>
<td>350,000</td>
<td>350,000</td>
</tr>
<tr>
<td>School District</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
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<tr>
<td>Total Expenditures</td>
<td>4,088,900</td>
<td>4,535,700</td>
<td>4,330,700</td>
<td>4,684,000</td>
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</table>

| FUNDING SOURCES:|
| User Fees | 672,500             | 709,000                | 674,600              | 712,900             | 717,000             |
| Rentals | 334,700             | 331,600                | 359,600              | 331,600             | 305,400             |
| Sales | 9,900               | 11,300                 | 15,800               | 11,300              | 11,300              |
| Ordinance Violations | 4,300               | 2,000                  | 2,500                | 2,000               | 2,000               |
| Other Revenue | 39,800              | 25,600                 | 33,800               | 18,900              | 19,200              |
| Interdepartmental Charge | 42,700              | 46,100                 | 46,100               | 46,100              | 46,100              |
| State Shared Revenue | 157,200             | -                      | -                    | -                   | -                   |
| State Grants | 8,600               | 14,700                 | 14,100               | -                   | 10,000              |
| Support From: Sales Tax | 450,000             | 550,000                | 550,000              | 550,000             | 550,000             |
| Roaded Service Area | 2,369,200           | 2,845,400              | 2,634,200            | 3,011,200           | 2,902,700           |
| Total Funding Sources | $4,088,900          | $4,535,700             | $4,330,700           | $4,684,000          | $4,563,700           |

| STAFFING | 46.61 | 45.79 | 45.79 | 46.79 | 46.79 |
| 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.
## COMPARATIVES FOR BUILDING MAINTENANCE

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>Amended Budget</th>
<th>Projected Actuals</th>
<th>Approved Budget</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
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<tr>
<td>Personnel Services</td>
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<td>952,200</td>
<td>975,100</td>
<td>980,200</td>
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<td>Janitorial Services</td>
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<td>420,700</td>
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<td>Commodities and Services</td>
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<td><strong>Total Expenditures</strong></td>
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<td>2,123,100</td>
<td>2,115,100</td>
<td>2,116,800</td>
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<tr>
<td><strong>FUNDING SOURCES:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>747,200</td>
<td>825,800</td>
<td>814,500</td>
<td>809,600</td>
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<tr>
<td>State Shared Revenue</td>
<td>70,500</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support from:</td>
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<td></td>
</tr>
<tr>
<td>Marine Passenger Fee</td>
<td>65,000</td>
<td>65,000</td>
<td>65,000</td>
<td>65,000</td>
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<td>General Fund</td>
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<td>1,235,600</td>
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</table>

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

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>Amended Budget</th>
<th>Projected Actuals</th>
<th>Approved Budget</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
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<td>1,271,500</td>
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<td>703,900</td>
<td>441,700</td>
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<td><strong>Total Expenditures</strong></td>
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<td>1,972,300</td>
<td>1,972,300</td>
<td>1,713,200</td>
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<tr>
<td><strong>FUNDING SOURCES:</strong></td>
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<td></td>
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<tr>
<td>User Fees</td>
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<td>50,000</td>
<td>52,600</td>
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<td>Rentals</td>
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<td>13,800</td>
<td>14,500</td>
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<td>26,800</td>
<td>-</td>
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<tr>
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<td>118,800</td>
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<tr>
<td>Other Revenue</td>
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<td>5,000</td>
<td>-</td>
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<tr>
<td>Interdepartmental Charges</td>
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<td>51,700</td>
<td>51,700</td>
<td>51,700</td>
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<tr>
<td>State Shared Revenue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support from:</td>
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<td></td>
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<td></td>
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<tr>
<td>Jensen-Olson Arboretum</td>
<td>80,500</td>
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<td>10,900</td>
<td>85,400</td>
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<td>General Fund</td>
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<td>1,695,300</td>
<td>1,509,000</td>
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<td><strong>Total Funding Sources</strong></td>
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<td>1,972,300</td>
<td>1,713,200</td>
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<td>N/A</td>
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</table>

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.
## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

### EXPENDITURES:

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<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td>Support to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>General Fund</td>
<td>$ 80,500</td>
<td>10,900</td>
<td>10,900</td>
<td>85,400</td>
<td>-</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>20,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>100,500</strong></td>
<td><strong>10,900</strong></td>
<td><strong>10,900</strong></td>
<td><strong>85,400</strong></td>
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### FUNDING SOURCES:

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<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>House Rental</td>
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<td>10,900</td>
<td>10,900</td>
<td>10,900</td>
<td>10,900</td>
</tr>
<tr>
<td>Events/Fundraisers</td>
<td>-</td>
<td>8,900</td>
<td>1,500</td>
<td>8,900</td>
<td>2,300</td>
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<tr>
<td>Donations</td>
<td>-</td>
<td>-</td>
<td>400</td>
<td>-</td>
<td>-</td>
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<td>Interest Income</td>
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<td>(150,000)</td>
<td>153,000</td>
<td>50,000</td>
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<tr>
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<td>98,900</td>
<td>-</td>
<td>-</td>
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<tr>
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<td>(256,800)</td>
<td>49,200</td>
<td>(87,400)</td>
<td>(63,200)</td>
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<td><strong>FUND BALANCE RESERVE</strong></td>
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<td><strong>2,097,200</strong></td>
<td><strong>2,097,200</strong></td>
<td><strong>2,097,200</strong></td>
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### AVAILABLE FUND BALANCE

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<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
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<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Capital Project</td>
<td>2,800</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>(6,400)</td>
<td>3,200</td>
<td>(17,200)</td>
<td>5,400</td>
<td>31,500</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$ 210,400</strong></td>
<td><strong>276,200</strong></td>
<td><strong>247,800</strong></td>
<td><strong>278,400</strong></td>
<td><strong>281,100</strong></td>
</tr>
</tbody>
</table>

## COMPARATIVES FOR DOWNTOWN PARKING

### EXPENDITURES:

<table>
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<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
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<td>24,700</td>
<td>25,000</td>
<td>25,900</td>
<td>27,900</td>
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<td>Commodity and Services</td>
<td>155,600</td>
<td>183,400</td>
<td>154,700</td>
<td>184,400</td>
<td>185,100</td>
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<tr>
<td>Interdepartmental Charges</td>
<td>38,300</td>
<td>68,100</td>
<td>68,100</td>
<td>68,100</td>
<td>68,100</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>210,400</strong></td>
<td><strong>276,200</strong></td>
<td><strong>247,800</strong></td>
<td><strong>278,400</strong></td>
<td><strong>281,100</strong></td>
</tr>
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</table>

### FUNDING SOURCES:

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<tr>
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<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parking Lease Revenue</td>
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<td>182,000</td>
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<td>182,000</td>
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<tr>
<td>Ordinance Violations</td>
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<td>6,000</td>
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<td>7,500</td>
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<tr>
<td>Support from:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>13,600</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Capital Project</td>
<td>2,800</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>(6,400)</td>
<td>3,200</td>
<td>(17,200)</td>
<td>5,400</td>
<td>31,500</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$ 210,400</strong></td>
<td><strong>276,200</strong></td>
<td><strong>247,800</strong></td>
<td><strong>278,400</strong></td>
<td><strong>281,100</strong></td>
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### STAFFING

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<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td><strong>STAFFING</strong></td>
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### FUND BALANCE

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<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td><strong>FUND BALANCE</strong></td>
<td>$ 54,400</td>
<td>51,200</td>
<td>71,600</td>
<td>66,200</td>
<td>40,100</td>
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## COMPARATIVES FOR VISITOR SERVICES

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<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENDITURES:</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Personnel Services</td>
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<td>451,200</td>
<td>472,700</td>
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<tr>
<td>Commodities and Services</td>
<td>444,900</td>
<td>475,400</td>
<td>470,700</td>
<td>479,700</td>
</tr>
<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>18,700</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council</td>
<td>709,100</td>
<td>772,400</td>
<td>772,400</td>
<td>791,900</td>
</tr>
<tr>
<td>Hotel Tax Funding</td>
<td>194,200</td>
<td>218,000</td>
<td>218,000</td>
<td>218,000</td>
</tr>
<tr>
<td>Marine Passenger Fee Funding</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,798,800</td>
<td>1,921,000</td>
<td>1,912,300</td>
<td>1,962,300</td>
</tr>
</tbody>
</table>

| FUNDING SOURCES: |                     |                        |                     |                     |
| User Fees | 63,000 | 69,800 | 63,000 | 72,800 | 66,100 |
| State Shared Revenue | 27,400 | - | - | - | - |
| Sales | 59,600 | 66,200 | 64,000 | 69,200 | 64,000 |
| Rentals | 239,800 | 228,700 | 268,200 | 245,600 | 278,600 |
| Ordinance Violations | 700 | 700 | 1,400 | 700 | 1,400 |
| Support From: |                     |                        |                     |                     |
| General Fund for Centennial Hall | 224,400 | 60,000 | 60,000 | 60,000 | 60,000 |
| Hotel Tax for Centennial Hall | 332,700 | 362,600 | 362,600 | 377,200 | 377,200 |
| Hotel Tax for JCVB | 709,100 | 772,400 | 772,400 | 791,900 | 791,900 |
| Marine Passenger Fee for JCVB | 204,400 | 218,000 | 218,000 | 218,000 | 238,500 |
| Fund Balance (To) From (62,300) | 142,600 | 126,900 | 128,600 |                     |                     |
| Total Funding Sources | $1,798,800 | 1,921,000 | 1,912,300 | 1,962,300 | 2,006,300 |

| STAFFING | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 |
| FUND BALANCE | $334,400 | 191,800 | 231,700 | 104,800 | 103,100 |

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

The Parks and Recreation Department’s FY10 Adopted Budget is a decrease of $199,800 (1.8%) from the FY10 Approved Budget.

The significant budgetary changes are:

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

CORE SERVICES

Programs and Activities
Includes: Organized Activities, Facility Rentals and Casual Use
Services Provided to: Public

Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio of revenues vs program costs</td>
<td>37/100</td>
<td>37/100</td>
<td>38/100</td>
<td>36/100</td>
</tr>
<tr>
<td>Percentage of facility rental time (hours) rented vs. time available</td>
<td>40%</td>
<td>50%</td>
<td>51%</td>
<td>51%</td>
</tr>
<tr>
<td>Percentage of program/activity participants vs. program/activity openings</td>
<td>29%</td>
<td>30%</td>
<td>31%</td>
<td>40%</td>
</tr>
<tr>
<td># of satisfied customers vs. # of dissatisfied customers</td>
<td>20/0</td>
<td>60/0</td>
<td>20/0</td>
<td>20/0</td>
</tr>
</tbody>
</table>

Parking Management
Includes: Long and Short Term Parking, Enforcement
Services Provided to: Public

Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio of revenue vs. program costs</td>
<td>140/100</td>
<td>120/100</td>
<td>85/100</td>
<td>60/100</td>
</tr>
<tr>
<td>Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs. spaces available</td>
<td>64%</td>
<td>52%</td>
<td>50%</td>
<td>55%</td>
</tr>
<tr>
<td>Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)</td>
<td>7%</td>
<td>9%</td>
<td>5%</td>
<td>0</td>
</tr>
<tr>
<td># of satisfied customers vs. # of dissatisfied customers</td>
<td>20/0</td>
<td>60/1</td>
<td>20/0</td>
<td>20/0</td>
</tr>
</tbody>
</table>
## CORE SERVICES, CONTINUED

### Resources and Facility Management

**Includes:** Beautification, Maintenance, Enhancement

**Services Provided to:** Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of unscheduled maintenance vs. % total maintenance (parks/landscape)</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>% of unscheduled maintenance vs. % total maintenance (facility maintenance)</td>
<td>38%</td>
<td>35%</td>
<td>35%</td>
<td>35%</td>
<td>35%</td>
</tr>
<tr>
<td>% 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)</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td># of satisfied customers vs. # of dissatisfied customers</td>
<td>20/0</td>
<td>20/0</td>
<td>20/0</td>
<td>20/0</td>
<td>20/0</td>
</tr>
</tbody>
</table>

### Convention and Civic Services

**Services Provided to:** Public

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

### Museum Services

**Includes:** Recordkeeping, Preserving Artifacts, Exhibits

**Services Provided to:** Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio of revenue to operating costs</td>
<td>34,400/82,800</td>
<td>33,900/82,800</td>
<td>30,700/87,000</td>
<td>30,500/85,000</td>
<td>31,000/85,000</td>
</tr>
<tr>
<td>Percentage of dedicated (secured) storage space (sq. ft.) vs. amount needed for permanent collections</td>
<td>42%</td>
<td>41%</td>
<td>35%</td>
<td>36%</td>
<td>36%</td>
</tr>
<tr>
<td># of volunteer hours vs. paid staff</td>
<td>129% full</td>
<td>125% full*</td>
<td>136% full</td>
<td>133% full</td>
<td>136% full</td>
</tr>
<tr>
<td># of satisfied customers vs. # of dissatisfied customers</td>
<td>5/0</td>
<td>5/0</td>
<td>5/0</td>
<td>5/0</td>
<td>5/0</td>
</tr>
</tbody>
</table>

*Basement reconfigured for more efficient packing of oversized storage.
## Parks and Recreation

### Core Services, Continued

**Cemeteries**

**Services Provided to:** Public

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actual</th>
<th>FY07 Actual</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Known grave locations vs. unknown locations</td>
<td>5,910/1,472</td>
<td>5,923/1,470</td>
<td>5,939/1,468</td>
<td>5,955/1,466</td>
<td>5,971/1,464</td>
</tr>
<tr>
<td># of inquiries vs. actual graves located</td>
<td>92%</td>
<td>92%</td>
<td>93%</td>
<td>93%</td>
<td>93%</td>
</tr>
<tr>
<td>Ratio of burial revenues to service costs</td>
<td>1/1</td>
<td>1/1</td>
<td>1/1</td>
<td>1/1</td>
<td>1/1</td>
</tr>
<tr>
<td># of satisfied customers vs. # of dissatisfied customers</td>
<td>0/0</td>
<td>25/2</td>
<td>30/0</td>
<td>35/2</td>
<td>40/2</td>
</tr>
</tbody>
</table>
PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART

CITY AND BOROUGH MANAGER'S OFFICE

PARKS AND RECREATION DIRECTOR
Marc Matsil

Centennial Hall

Administration

Parking

Parks and Landscape Superintendent

- Park Maintenance
- Field Maintenance
- Landscape Maintenance
- Evergreen Cemetery
- Trails
- Jensen-Olson Arboretum

Building Maintenance Superintendent

- Administrative Services
- Janitorial and Cleaning Services
- Site Components/Grounds
- Structural Systems
- Electrical and Lighting Systems
- Plumbing Systems
- HVAC

Recreation Superintendent

- Zach Gordon Youth Center
- Pipeline Skatepark
- Augustus Brown Swimming Pool
- Youth/Adult Sports
- Juneau-Douglas City Museum
- Treadwell Arena
- Youth Activity Grants
- Mt. Jumbo Gym
- Terry Miller Gym
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
STAFFING ORGANIZATION CHARTS
CENTENNIAL HALL DIVISION

PARKS AND RECREATION

CENTENNIAL HALL DIVISION

Centennial Hall Facility Manager
1.0 PFT

Office Assistant II
1.0 PFT

Events Supervisor
1.0 PFT

Building Custodian
1.0 PFT
2.0 PPT

Events Assistant
7.0 PTL

PARKS AND LANDSCAPE MAINTENANCE

Park/Landscape Superintendent
1.0 PFT

Park Ranger
1.0 PS

Park Maintenance Supervisor
1.0 PFT

Park Maintenance Crew Chief
1.0 PFT

Parks Crew Leaders
*** 2.0 PFT

Grounds Crew Leaders
3.0 PS **

Groundskeeper Assistant
2.0 PTL

Landscape Supervisor
1.0 PFT

Arboretum Manager
1.0 PFT

Groundskeeper Assistant
7.0 PS **
3.0 PTL

** 3 employees are Crew Leaders part of the year and Groundskeeper Assistants part of the year

*** 2 employees are Crew Leaders part of the year and Park Maintenance Workers part of the year

See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
## STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL - DOWNTOWN

<table>
<thead>
<tr>
<th></th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
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<tbody>
<tr>
<td><strong>PARKS AND RECREATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CLASS TITLE:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Administration:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks and Recreation Director</td>
<td>1.00</td>
<td>$114,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>0.95</td>
<td>58,900</td>
<td>0.95</td>
</tr>
<tr>
<td>Administrative Assistant I</td>
<td>1.00</td>
<td>42,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Building Custodian</td>
<td>1.00</td>
<td>29,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Shift differential</td>
<td>-</td>
<td>4,000</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>138,700</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(3,800)</td>
<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td>3.95</td>
<td>383,400</td>
<td>3.95</td>
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<tr>
<td><strong>Recreation:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation Superintendent</td>
<td>1.00</td>
<td>82,700</td>
<td>1.00</td>
</tr>
<tr>
<td>Recreation Supervisor</td>
<td>2.00</td>
<td>112,600</td>
<td>2.00</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>38,700</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Assistant I</td>
<td>0.66</td>
<td>22,300</td>
<td>0.66</td>
</tr>
<tr>
<td>Recreation Aide</td>
<td>3.34</td>
<td>65,700</td>
<td>3.34</td>
</tr>
<tr>
<td>Recreation Coordinator</td>
<td>1.00</td>
<td>36,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>193,200</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(4,500)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>9.00</td>
<td>546,700</td>
<td>9.00</td>
</tr>
<tr>
<td><strong>Swimming Pool-Downtown:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aquatic Director (1)</td>
<td>-</td>
<td>-</td>
<td>0.50</td>
</tr>
<tr>
<td>Pool Manager</td>
<td>1.00</td>
<td>65,600</td>
<td>1.00</td>
</tr>
<tr>
<td>Assistant Pool Manager</td>
<td>1.00</td>
<td>55,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Building Custodian</td>
<td>1.56</td>
<td>48,500</td>
<td>1.56</td>
</tr>
<tr>
<td>Head Guards</td>
<td>1.95</td>
<td>66,100</td>
<td>1.95</td>
</tr>
<tr>
<td>Lifeguards</td>
<td>3.21</td>
<td>91,300</td>
<td>3.21</td>
</tr>
<tr>
<td>Swim Instructors</td>
<td>1.63</td>
<td>46,200</td>
<td>1.63</td>
</tr>
<tr>
<td>Swim Instructors/Lifeguards</td>
<td>0.52</td>
<td>15,300</td>
<td>0.52</td>
</tr>
<tr>
<td>Assistant Swim Instructors</td>
<td>0.23</td>
<td>5,000</td>
<td>0.23</td>
</tr>
<tr>
<td>Recreation Activity Leader III</td>
<td>0.20</td>
<td>5,700</td>
<td>0.20</td>
</tr>
<tr>
<td>Office Assistant III</td>
<td>1.00</td>
<td>36,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Pool Cashiers</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Clerical Assistants</td>
<td>1.55</td>
<td>31,700</td>
<td>1.55</td>
</tr>
<tr>
<td>Shift Differential and Lead</td>
<td>-</td>
<td>5,300</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>7,600</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>233,500</td>
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<tr>
<td>Vacancy Factor</td>
<td>-</td>
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<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td>13.85</td>
<td>$706,700</td>
<td>14.35</td>
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## Staffing Detail, Youth Center, City Museum and Ice Rink

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Youth Center:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Youth Center Manager</td>
<td>1.00</td>
<td>$64,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Recreation Coordinator</td>
<td>0.88</td>
<td>29,400</td>
<td>0.88</td>
</tr>
<tr>
<td>Recreation Activity Leader I</td>
<td>1.10</td>
<td>25,700</td>
<td>1.10</td>
</tr>
<tr>
<td>Teen Health Advocate</td>
<td>1.00</td>
<td>33,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Building Custodian</td>
<td>1.00</td>
<td>34,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Recreation Aide</td>
<td>1.03</td>
<td>21,300</td>
<td>1.03</td>
</tr>
<tr>
<td>Program Service Aide</td>
<td>0.20</td>
<td>3,800</td>
<td>0.20</td>
</tr>
<tr>
<td>Recreation Maintenance Worker</td>
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<td>6,500</td>
<td>0.20</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>119,600</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(3,400)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6.41</td>
<td>335,700</td>
<td>6.41</td>
</tr>
<tr>
<td><strong>City Museum:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Museum Curator</td>
<td>1.00</td>
<td>59,200</td>
<td>1.00</td>
</tr>
<tr>
<td>Curator of Public Programs</td>
<td>0.88</td>
<td>38,200</td>
<td>0.88</td>
</tr>
<tr>
<td>Curator of Collections &amp; Exhibits</td>
<td>1.00</td>
<td>47,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Assistant I</td>
<td>0.93</td>
<td>35,400</td>
<td>0.93</td>
</tr>
<tr>
<td>Office Assistant I</td>
<td>0.39</td>
<td>9,700</td>
<td>0.39</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>800</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>117,600</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total before amendment</strong></td>
<td>4.20</td>
<td>309,900</td>
<td>4.20</td>
</tr>
<tr>
<td><strong>Amendment:</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Curator of Public Programs</td>
<td>0.12</td>
<td>-</td>
<td>0.12</td>
</tr>
<tr>
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<tr>
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<td><strong>Ice Rink:</strong></td>
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<tr>
<td>Recreation Coordinator</td>
<td>1.00</td>
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<td>Overtime</td>
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<td>Benefits</td>
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<td>Vacancy Factor</td>
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<td><strong>Total before amendment</strong></td>
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<td>(0.16)</td>
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<td><strong>Total after amendment</strong></td>
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## STAFFING DETAIL, SWIMMING POOL – VALLEY

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<tr>
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<tr>
<td>Aquatic Director (1)</td>
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<td>$ -</td>
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<td>-</td>
<td>$ -</td>
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<td>Vacancy Factor</td>
<td>-</td>
<td>$ -</td>
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<tr>
<td><strong>Total</strong></td>
<td>-</td>
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<td><strong>Total Budget</strong></td>
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(1) The new Valley Pool is expected to open in FY11. The intent is to hire a full-time Aquatic Director to oversee both pools prior to the opening of the new Valley Pool.

## STAFFING DETAIL, BUILDING MAINTENANCE

<table>
<thead>
<tr>
<th>CLASS TITLE: Building Maintenance</th>
<th>FY09 Amended</th>
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<th>FY10 Adopted</th>
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<tbody>
<tr>
<td>Facilities Superintendent</td>
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<td>Contract Specialist</td>
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<td>Maintenance Mechanic II</td>
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<td>$ 319,600</td>
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<td>$ 43,100</td>
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<td>Overtime</td>
<td>-</td>
<td>$ 6,900</td>
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<tr>
<td>Benefits</td>
<td>-</td>
<td>$ 352,100</td>
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<td>Vacancy Factor</td>
<td>-</td>
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<td><strong>Total Budget</strong></td>
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## STAFFING DETAIL, PARKS AND LANDSCAPE

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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td>Park/Landscape Superintendent</td>
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<td>Park Maint. Supervisor</td>
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<td>Parks Crew Leader</td>
<td>1.00</td>
<td>42,800</td>
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<td>Park Ranger</td>
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<td>21,200</td>
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<td>Shift Differential</td>
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<td>Clean Water Grant</td>
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<td>Overtime</td>
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<td>Benefits</td>
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<td>251,400</td>
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<td>Vacancy Factor</td>
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<tr>
<td><strong>Total Budget</strong></td>
<td>9.01</td>
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<td>Landscape:</td>
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<tr>
<td>Park/Landscape Superintendent</td>
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<td>35,500</td>
<td>0.45</td>
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<tr>
<td>Landscape Supervisor</td>
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<td>Grounds Leader</td>
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<tr>
<td>Groundskeeper Assistant</td>
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<td>Overtime</td>
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<td>900</td>
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<tr>
<td>Benefits</td>
<td>-</td>
<td>165,000</td>
<td>-</td>
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<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(4,600)</td>
<td>-</td>
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<tr>
<td><strong>Total Budget</strong></td>
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<td>454,600</td>
<td>6.65</td>
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<td>Arboretum:</td>
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<td>Arboretum Manager</td>
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<td>Groundskeeper Assistant</td>
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<td><strong>Total</strong></td>
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<td>114,100</td>
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<td><strong>Total Budget</strong></td>
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## STAFFING DETAIL, DOWNTOWN PARKING

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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>0.05 0.05 $ 3,100</td>
<td>0.05 0.05 $ 3,200</td>
<td>0.05 0.05 $ 3,500</td>
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<tr>
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<td>0.34 0.34 11,500</td>
<td>0.34 0.34 11,900</td>
<td>0.34 0.34 13,600</td>
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<tr>
<td>Benefits</td>
<td>- 10,100</td>
<td>- 10,800</td>
<td>- 10,800</td>
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<tr>
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<td>0.39 $ 24,700</td>
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## STAFFING DETAIL, VISITOR SERVICES

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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
<td>Salary &amp; Benefits</td>
</tr>
<tr>
<td>Centennial Hall Facility Manager</td>
<td>1.00 1.00 $ 64,700</td>
<td>1.00 1.00 $ 66,800</td>
<td>1.00 1.00 $ 71,300</td>
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<td>Events Service Technicians</td>
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<td>2.66 2.66 95,700</td>
<td>2.66 2.66 102,900</td>
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<tr>
<td>Events Manager</td>
<td>1.00 1.00 44,500</td>
<td>1.00 1.00 46,000</td>
<td>1.00 1.00 49,000</td>
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<tr>
<td>Events Assistants</td>
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<td>1.50 1.50 37,600</td>
<td>1.50 1.50 40,800</td>
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<td>Office Assistant II</td>
<td>1.00 1.00 28,900</td>
<td>1.00 1.00 29,900</td>
<td>1.00 1.00 32,300</td>
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<td>Shift Differential &amp; Lead Worker</td>
<td>- - 14,800</td>
<td>- - 14,800</td>
<td>- - 14,800</td>
</tr>
<tr>
<td>Overtime</td>
<td>- - 9,800</td>
<td>- - 9,900</td>
<td>- - 10,500</td>
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<tr>
<td>Benefits</td>
<td>- - 166,500</td>
<td>- - 176,700</td>
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<tr>
<td>Vacancy Factor</td>
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<td>- - (4,700)</td>
<td>- - (4,900)</td>
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<td><strong>Total Budget</strong></td>
<td>7.16 $ 455,200</td>
<td>7.16 $ 472,700</td>
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</table>
POLICE
MISSION STATEMENT

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

FY10 ADOPTED BUDGET    $13,062,600

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
## POLICE

### COMPARATIVES

<table>
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<tr>
<th>Expenditures:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
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<td>9,657,200</td>
<td>9,169,100</td>
<td>10,006,600</td>
<td>9,907,800</td>
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<td>Commodities and Services</td>
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<td>3,149,300</td>
<td>3,004,000</td>
<td>3,132,200</td>
<td>3,004,800</td>
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</tr>
<tr>
<td>Capital Outlay</td>
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<td>44,000</td>
<td>-</td>
<td>150,000</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$11,925,200</td>
<td>12,850,500</td>
<td>12,217,100</td>
<td>13,138,800</td>
<td>13,062,600</td>
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### FUNDING SOURCES:

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<th>Sources</th>
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<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
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<th>FY10 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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</thead>
<tbody>
<tr>
<td>User Fees and Permits</td>
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<td>327,400</td>
<td>322,600</td>
<td>336,700</td>
<td>315,300</td>
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<td>Ordinance Violations</td>
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<td>545,500</td>
<td>511,800</td>
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<td>State Grants</td>
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<td>860,400</td>
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<tr>
<td>Marine Passenger Fee</td>
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<td>Roaded Service Area</td>
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<td>10,946,500</td>
<td>10,387,500</td>
<td>11,249,400</td>
<td>11,206,300</td>
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<tr>
<td><strong>Total Funding Sources</strong></td>
<td>$11,925,200</td>
<td>12,850,500</td>
<td>12,217,100</td>
<td>13,138,800</td>
<td>13,062,600</td>
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### STAFFING

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### FUND BALANCE

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<td>N/A</td>
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</table>

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

### BUDGET HIGHLIGHT

The Police FY10 Adopted Budget is a decrease of $76,200 (.6%) from the FY10 Approved Budget.

**A significant budgetary change is:**

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

Emergency Response to Protect Life and Property
Includes: Respond to emergency calls for service
Services Provided to: All citizens of Juneau

Key Measures
Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls)

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>9:50</td>
<td>10:41</td>
<td>11:00</td>
<td>10:00</td>
<td>10:00</td>
</tr>
</tbody>
</table>

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

Key Measures
Percentage of cases cleared
Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes
Number of pedestrian accidents in downtown area per number of tourists.
Change of Part I crimes reported per 1,000 population
(Part I Crimes = Murder and Nonnegligent Manslaughter, Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft and Arson)
Change of Part II crimes reported per 1,000 population
(Part II Crimes = all other crimes not included in Part I)
Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
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<tbody>
<tr>
<td></td>
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<td>.000002</td>
<td>.000004</td>
<td>.000004</td>
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<tr>
<td></td>
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<td>-.44%</td>
<td>5%</td>
<td>5%</td>
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<tr>
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<td>1.81%</td>
<td>1.62%</td>
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<tr>
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<td>93</td>
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</tbody>
</table>

Prevention of Crime
Includes: Public education; establish community partnerships
Services Provided to: All citizens of Juneau

Key Measures
Percentage of students successfully completing DARE program
Number of citizens successfully completing Citizen’s Police Academy

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>99</td>
<td>99</td>
<td>99</td>
<td>99</td>
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<tr>
<td></td>
<td>17</td>
<td>5</td>
<td>11</td>
<td>15</td>
<td>15</td>
</tr>
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</table>

Provide Community Service
Includes: Problem-solving and customer service; provide non-criminal public information
Services Provided to: All citizens of Juneau

Key Measures
Number of JPD website hits

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>35,029</td>
<td>41,083</td>
<td>45,000</td>
<td>50,000</td>
<td>55,000</td>
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</tbody>
</table>
See Employment Status in Glossary for Definitions of PFT, PPT, PTL, PS and STT
# STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration:</td>
<td></td>
<td>Budget</td>
<td></td>
</tr>
<tr>
<td>Chief</td>
<td>1.00</td>
<td>$115,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Assistant Chief</td>
<td>1.00</td>
<td>100,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Manager</td>
<td>1.00</td>
<td>71,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Sergeant</td>
<td>1.00</td>
<td>82,500</td>
<td>1.00</td>
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<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>42,400</td>
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<tr>
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<td>1.00</td>
<td>35,800</td>
<td>1.00</td>
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<tr>
<td>Evidence/Property Specialist</td>
<td>1.00</td>
<td>53,600</td>
<td>1.00</td>
</tr>
<tr>
<td>Evidence/Property Technician</td>
<td>1.00</td>
<td>32,300</td>
<td>1.00</td>
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<tr>
<td>Building Custodians</td>
<td>2.00</td>
<td>76,900</td>
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<tr>
<td>Electronics Technician</td>
<td>1.00</td>
<td>57,100</td>
<td>1.00</td>
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<tr>
<td>Information Systems Specialist (1)</td>
<td>0.50</td>
<td>29,100</td>
<td>0.50</td>
</tr>
<tr>
<td>Network Systems Administrator (1)</td>
<td>1.00</td>
<td>59,200</td>
<td>1.00</td>
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<tr>
<td>Senior Accounting Clerk</td>
<td>1.00</td>
<td>43,000</td>
<td>1.00</td>
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<tr>
<td>Overtime</td>
<td>-</td>
<td>10,500</td>
<td>-</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>-</td>
<td>3,900</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>439,600</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(11,100)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total before decrement</strong></td>
<td>12.50</td>
<td>1,209,300</td>
<td>12.50</td>
</tr>
<tr>
<td>Evidence/Property Technician</td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total after decrement</strong></td>
<td>12.50</td>
<td>1,209,300</td>
<td>12.50</td>
</tr>
<tr>
<td>Patrol:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Captain</td>
<td>1.00</td>
<td>97,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Lieutenant</td>
<td>2.00</td>
<td>169,400</td>
<td>2.00</td>
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<tr>
<td>Sergeant</td>
<td>5.00</td>
<td>412,700</td>
<td>5.00</td>
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<tr>
<td>Officers</td>
<td>29.97</td>
<td>1,831,900</td>
<td>29.97</td>
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<td>Reserve Officers</td>
<td>1.00</td>
<td>74,700</td>
<td>1.00</td>
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<tr>
<td>Overtime</td>
<td>-</td>
<td>367,600</td>
<td>-</td>
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<tr>
<td>Standby pay</td>
<td>-</td>
<td></td>
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<tr>
<td>Shift Differential</td>
<td>-</td>
<td>73,400</td>
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<tr>
<td>Benefits</td>
<td>-</td>
<td>1,479,500</td>
<td>-</td>
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<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(45,200)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>38.97</td>
<td>4,461,000</td>
<td>38.97</td>
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<tr>
<td>Patrol Grants:</td>
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<td></td>
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<tr>
<td>Officers</td>
<td>0.03</td>
<td>2,000</td>
<td>0.03</td>
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<tr>
<td>Overtime</td>
<td>-</td>
<td>51,900</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>17,200</td>
<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td>0.03</td>
<td>$71,100</td>
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</table>

POLICE
### POLICE

#### STAFFING DETAIL, CONTINUED

<table>
<thead>
<tr>
<th></th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>CLASS TITLE:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investigation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lieutenant (2)</td>
<td>- $</td>
<td>- $</td>
<td>- 0.66 $</td>
</tr>
<tr>
<td>Sergeant</td>
<td>0.33 27,900</td>
<td>0.33 28,700</td>
<td>0.66 55,200</td>
</tr>
<tr>
<td>Investigators</td>
<td>4.00 274,900</td>
<td>4.00 282,100</td>
<td>6.00 437,400</td>
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<tr>
<td>Administrative Technician (1)</td>
<td>-</td>
<td>-</td>
<td>- 1.00 46,400</td>
</tr>
<tr>
<td>Overtime</td>
<td>- 39,700</td>
<td>- 40,100</td>
<td>- 77,100</td>
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<tr>
<td>Standby pay</td>
<td>- 23,400</td>
<td>- 23,400</td>
<td>- 23,400</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 181,700</td>
<td>- 192,300</td>
<td>- 355,400</td>
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<tr>
<td>Vacancy Factor</td>
<td>- (5,400)</td>
<td>- (5,500)</td>
<td>- (10,400)</td>
</tr>
<tr>
<td>Total</td>
<td>4.33 542,200</td>
<td>4.33 561,100</td>
<td>8.32 1,046,800</td>
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**Metro Drug: (3)**

<table>
<thead>
<tr>
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<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sergeant</td>
<td>0.33 27,900</td>
<td>0.33 28,700</td>
<td>-</td>
</tr>
<tr>
<td>Officer</td>
<td>2.00 128,600</td>
<td>2.00 141,800</td>
<td>-</td>
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<tr>
<td>Secretary I</td>
<td>1.00 44,400</td>
<td>1.00 46,400</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>- 23,800</td>
<td>- 24,200</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 118,000</td>
<td>- 129,200</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (3,400)</td>
<td>- (3,700)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>3.33 339,300</td>
<td>3.33 366,600</td>
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**Communications:**

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<tr>
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<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lieutenant</td>
<td>1.00 89,700</td>
<td>1.00 90,800</td>
<td>1.00 89,500</td>
</tr>
<tr>
<td>Police Dispatchers</td>
<td>15.00 760,300</td>
<td>15.00 779,700</td>
<td>10.00 512,500</td>
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<tr>
<td>Overtime</td>
<td>- 65,100</td>
<td>- 66,400</td>
<td>- 64,300</td>
</tr>
<tr>
<td>Standby pay</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>- 37,700</td>
<td>- 37,700</td>
<td>- 37,700</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 546,400</td>
<td>- 575,800</td>
<td>- 395,900</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (14,800)</td>
<td>- (15,300)</td>
<td>- (10,800)</td>
</tr>
<tr>
<td>Total</td>
<td>16.00 1,484,400</td>
<td>16.00 1,535,100</td>
<td>16.00 1,535,100</td>
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</table>

**System Admin/Emergency 911:**

<table>
<thead>
<tr>
<th></th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information Systems Specialist (2)</td>
<td>0.50 29,100</td>
<td>0.50 30,000</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety Systems Coordinator</td>
<td>1.00 55,500</td>
<td>1.00 57,300</td>
<td>1.00 61,100</td>
</tr>
<tr>
<td>Police Dispatchers</td>
<td>-</td>
<td>-</td>
<td>5.00 256,000</td>
</tr>
<tr>
<td>Overtime</td>
<td>- 4,100</td>
<td>- 4,200</td>
<td>- 4,200</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 52,500</td>
<td>- 55,500</td>
<td>- 188,900</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (1,400)</td>
<td>- (1,400)</td>
<td>- (5,100)</td>
</tr>
<tr>
<td>Total</td>
<td>1.50 139,800</td>
<td>1.50 145,600</td>
<td>6.00 505,100</td>
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191
### Staffing Detail, continued

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<thead>
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<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary &amp; Benefits Budget</td>
<td>Salary &amp; Benefits Budget</td>
<td>Salary &amp; Benefits Budget</td>
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</table>

#### Records & Identification:

<table>
<thead>
<tr>
<th>Position (1)</th>
<th>FY09</th>
<th>FY10</th>
<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Assistant III (1)</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Administrative Assistant II (1)</td>
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<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Administrative Assistant I (1)</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Standby pay</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>-</td>
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<tr>
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<tr>
<td><strong>Total</strong></td>
<td>7.00</td>
<td>7.00</td>
<td>6.00</td>
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</table>

<table>
<thead>
<tr>
<th>Community Services:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lieutenant (2)</td>
</tr>
<tr>
<td>Sergeant</td>
</tr>
<tr>
<td>Lead Community Service Officer</td>
</tr>
<tr>
<td>Community Service Officers</td>
</tr>
<tr>
<td>Police Officers</td>
</tr>
<tr>
<td>Commercial Passenger</td>
</tr>
<tr>
<td>Vehicle Administrator</td>
</tr>
<tr>
<td>Overtime</td>
</tr>
<tr>
<td>Standby pay</td>
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<tr>
<td>Benefits</td>
</tr>
<tr>
<td>Vacancy Factor</td>
</tr>
<tr>
<td><strong>Total before amendment</strong></td>
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</table>

#### Amendment

<table>
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<tr>
<th>Program</th>
<th>FY09</th>
<th>FY10</th>
<th>FY10</th>
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</thead>
<tbody>
<tr>
<td>Law Enforcement Liaison Program</td>
<td>-</td>
<td>3,900</td>
<td>-</td>
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<tr>
<td><strong>Total after amendment</strong></td>
<td>8.34</td>
<td>8,227</td>
<td>8.34</td>
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#### Fleet:

<table>
<thead>
<tr>
<th>Position</th>
<th>FY09</th>
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<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Automotive Mechanic</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Total Budget</strong></th>
<th>93.00</th>
<th>93.00</th>
<th>98.00</th>
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<tr>
<td>Salary</td>
<td>$9,657,200</td>
<td>$10,066,600</td>
<td>$10,353,800</td>
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</table>

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

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

(3) Beginning in FY10, Investigations and Metro Drug will be combined.
PUBLIC WORKS
ADMINISTRATION
AND
STREETS
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.

FY10 ADOPTED BUDGET FOR
PUBLIC WORKS ADMINISTRATION $391,600

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS

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

See the Glossary for definitions of terms.
PUBLIC WORKS ADMINISTRATION

COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$ 258,700</td>
<td>328,400</td>
<td>306,900</td>
<td>339,000</td>
<td>350,900</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>28,000</td>
<td>43,200</td>
<td>36,300</td>
<td>42,500</td>
<td>40,700</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$ 286,700</td>
<td>371,600</td>
<td>343,200</td>
<td>381,500</td>
<td>391,600</td>
</tr>
</tbody>
</table>

FUNDING SOURCES:

| Interdepartmental Charges                        | $ 286,700    | 371,600             | 343,200        | 381,500              | 391,600             |

STAFFING:

|                                                       | 2.72 | 3.00 | 3.00 | 3.00 | 3.00 |

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

BUDGET HIGHLIGHT

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

The significant budgetary changes are:

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

CORE SERVICES

Capital Transit: Provide safe, economical public transportation
Includes: The provision of fixed route public transit service as Capital Transit and door-to-door paratransit service as Care-A-Van
Services provided to: General public and visitors to the community, Care-A-Van, for those persons unable to access the fixed route system

Key Measures

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Ridership</td>
<td>1,211,015</td>
<td>1,261,410</td>
<td>1,300,000</td>
<td>1,320,000</td>
<td>1,320,000</td>
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<tr>
<td>Change in annual ridership</td>
<td>+8%</td>
<td>+6.7%</td>
<td>+3%</td>
<td>+1.5%</td>
<td>+0%</td>
</tr>
<tr>
<td>Change in cost per passenger trip</td>
<td>+6%</td>
<td>+6.8%</td>
<td>+2.9%</td>
<td>+1.5%</td>
<td>+0%</td>
</tr>
<tr>
<td>Change in annual revenues from fares</td>
<td>+4%</td>
<td>+6.8%</td>
<td>+2.9%</td>
<td>+1.5%</td>
<td>+0%</td>
</tr>
<tr>
<td>Change in revenue per passenger trip</td>
<td>-3%</td>
<td>+1.7%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>
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

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

Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill and provide an affordable method of disposing of junked vehicles
Includes: Recycle contract with a collection site off City and Borough property
Collection site at household Hazardous Waste Collection building
Collection site for junked vehicles at Channel Construction Plus
Services provided to: Residents of Juneau

Key Measures

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

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

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

PUBLIC WORKS ADMINISTRATION

NOT UPDATED FOR THE FY10 ADOPTED BUDGET

195
### Core Services, Continued

**Water Utility**: Provide potable water and fire suppression flows  
**Includes**: Administration, Water Operations, and Water Maintenance  
**Service provided to**: Residents of Juneau and visitors

#### Key Measures

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

STAFFING ORGANIZATION CHART

ADMINISTRATION

Public Works Director 1.0 PFT

Administrative Officer II 1.0 PFT
Administrative Assistant II 1.0 PFT
*Utility Engineer 1.0 PFT

* Split with Water and Wastewater Divisions

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

<table>
<thead>
<tr>
<th>CLASS TITLE</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pos.</td>
<td>Budget</td>
<td>Pos.</td>
</tr>
<tr>
<td>Public Works Director</td>
<td>1.00</td>
<td>$113,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Public Works Admin Officer</td>
<td>1.00</td>
<td>$58,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>$44,200</td>
<td>1.00</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$112,800</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td>3.00</td>
<td>$328,400</td>
<td>3.00</td>
</tr>
</tbody>
</table>
This page has been left for notes.
MISSION STATEMENT

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

FY10 ADOPTED BUDGET FOR STREETS $4,963,900

PUBLIC WORKS DEPARTMENT CORE SERVICES

FUNDING SOURCES
### COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$2,204,900</td>
<td>2,280,900</td>
<td>2,378,200</td>
<td>2,352,400</td>
<td>2,373,900</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>2,252,800</td>
<td>3,058,400</td>
<td>2,961,100</td>
<td>2,708,000</td>
<td>2,590,000</td>
</tr>
<tr>
<td>Return Marine Passenger Fee Proceeds (1)</td>
<td>20,200</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$4,477,900</td>
<td>5,339,300</td>
<td>5,339,300</td>
<td>5,060,400</td>
<td>4,963,900</td>
</tr>
</tbody>
</table>

|            |            |                     |                        |                      |                     |
| **FUNDING SOURCES:** |            |                     |                        |                      |                     |
| State Shared Revenue | 155,400 | -                   | -                      | -                    | -                   |
| Other | 17,600 | -                   | -                      | -                    | -                   |
| Support from: |            |                     |                        |                      |                     |
| Marine Passenger Fee | 77,000 | 77,700            | 75,500                 | 79,300               | 82,300              |
| Roaded Service Area | 4,227,900 | 5,261,600        | 5,263,800              | 4,981,100            | 4,881,600           |
| **Total Funding Sources** | $4,477,900 | 5,339,300       | 5,339,300              | 5,060,400            | 4,963,900           |

|            |            |                     |                        |                      |                     |
| **STAFFING** |            |                     |                        |                      |                     |
|            | 23.92      | 24.27                | 24.27                  | 24.27                | 24.27               |

|            |            |                     |                        |                      |                     |
| **FUND BALANCE** |            |                     |                        |                      |                     |
|            | N/A        | N/A                  | N/A                    | N/A                  | N/A                 |

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

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

### BUDGET HIGHLIGHT

The Public Works Streets Division’s FY10 Adopted Budget represents a decrease of $96,500 (1.9%) from the FY10 Approved Budget.

The significant budgetary changes include:

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

**CORE SERVICES**

**Streets Division**
- **Includes**: Downtown and Valley Street Maintenance Shops and Fleet Section
- **Service provided to**: Residents of Juneau, visitors and CBJ Departments

**Key Measures**

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

**FUNCTIONAL ORGANIZATION CHART**

- **CITY AND BOROUGH MANAGER'S OFFICE**
- **PUBLIC WORKS DEPARTMENT**
- **STREET SUPERINTENDENT**
  - Administration
  - Downtown Maintenance
  - Valley Maintenance
  - Fleet Maintenance

Divisional Oversight
- Define and Set Policy
- Administer Finances
STAFFING ORGANIZATION CHART

Street Superintendent 1.0 PFT

** Split with Fleet

Administrative Assistant I 1.0 PFT

Street Supervisor Downtown 1.0 PFT

Senior Automotive Equipment Operator 1.0 PFT

Equipment Operator I 3.0 PFT

Equipment Operator II 5.0 PFT .30 PS

Laborer 2.0 PS

Street Supervisor Valley 1.0 PFT

Senior Automotive Equipment Operator 1.0 PFT

Equipment Operator I 1.0 PFT

Equipment Operator II 8.0 PFT .20 PS

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Streets Superintendent</td>
<td>0.75 $66,600</td>
<td>0.75 $66,700</td>
<td>0.75 $71,200</td>
</tr>
<tr>
<td>Streets Maintenance Supervisor</td>
<td>2.00 147,500</td>
<td>2.00 149,300</td>
<td>2.00 160,900</td>
</tr>
<tr>
<td>Sr. Automotive Equip Operator</td>
<td>2.00 128,400</td>
<td>2.00 128,400</td>
<td>2.00 135,400</td>
</tr>
<tr>
<td>Equipment Operator II (1)</td>
<td>12.60 678,100</td>
<td>12.60 690,900</td>
<td>13.60 781,200</td>
</tr>
<tr>
<td>Equipment Operator I (1)</td>
<td>4.00 187,400</td>
<td>4.00 193,700</td>
<td>1.00 51,800</td>
</tr>
<tr>
<td>Seasonal Laborer</td>
<td>0.92 29,700</td>
<td>0.92 29,700</td>
<td>0.92 32,900</td>
</tr>
<tr>
<td>Admin Assistant I</td>
<td>1.00 36,000</td>
<td>1.00 37,200</td>
<td>1.00 37,000</td>
</tr>
<tr>
<td>Equipment Operator in Training II (1)</td>
<td>1.00 33,600</td>
<td>1.00 34,700</td>
<td>3.00 112,700</td>
</tr>
<tr>
<td>Snow Removal Temporaries</td>
<td>- 47,300</td>
<td>- 48,000</td>
<td>- 48,000</td>
</tr>
<tr>
<td>Work Force</td>
<td>- 62,900</td>
<td>- 65,100</td>
<td>- 67,500</td>
</tr>
<tr>
<td>Overtime</td>
<td>- 66,000</td>
<td>- 68,700</td>
<td>- 68,700</td>
</tr>
<tr>
<td>Benefits</td>
<td>- 819,100</td>
<td>- 862,500</td>
<td>- 829,400</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>- (21,800)</td>
<td>- (22,500)</td>
<td>- (22,800)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24.27</strong> $2,280,800</td>
<td><strong>24.27</strong> $2,352,400</td>
<td><strong>24.27</strong> $2,373,900</td>
</tr>
</tbody>
</table>

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

This page has been left for notes.
NON-DEPARTMENTAL SPECIAL REVENUE FUNDS

This section includes:

- Hotel Tax
- Tobacco Excise Tax
- Sales Tax
- Port Development Fee
- Library Minor Contributions
- Marine Passenger Fee
- Sustainability
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
### HOTEL TAX FUND

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09</th>
<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax Division Allocation</td>
<td>11,600</td>
<td>17,700</td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>9,500</td>
<td>12,200</td>
</tr>
<tr>
<td>Support to Visitor Services:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Centennial Hall</td>
<td>332,700</td>
<td>362,600</td>
</tr>
<tr>
<td>Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council</td>
<td>709,100</td>
<td>772,400</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,062,900</td>
<td>1,164,900</td>
</tr>
<tr>
<td><strong>FUNDING SOURCES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel Tax Revenue</td>
<td>1,284,000</td>
<td>1,100,000</td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>(221,100)</td>
<td>64,900</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td>$1,062,900</td>
<td>1,164,900</td>
</tr>
<tr>
<td><strong>FUND BALANCE</strong></td>
<td>$658,000</td>
<td>593,100</td>
</tr>
</tbody>
</table>

### TOBACCO EXCISE TAX FUND

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09</th>
<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax Division Allocation</td>
<td>8,900</td>
<td>8,700</td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>7,300</td>
<td>6,000</td>
</tr>
<tr>
<td>Support to: Social Services Block Grants</td>
<td>320,000</td>
<td>297,300</td>
</tr>
<tr>
<td>Bartlett Regional Hospital</td>
<td>260,000</td>
<td>241,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>596,200</td>
<td>553,500</td>
</tr>
<tr>
<td><strong>FUNDING SOURCES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tobacco Excise Tax</td>
<td>566,900</td>
<td>550,000</td>
</tr>
<tr>
<td>Fund Balance (To) From</td>
<td>29,300</td>
<td>3,500</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td>$596,200</td>
<td>553,500</td>
</tr>
<tr>
<td><strong>FUND BALANCE</strong></td>
<td>$28,500</td>
<td>25,000</td>
</tr>
</tbody>
</table>
## Sales Tax Fund

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax Division Allocation</td>
<td>$325,200</td>
<td>438,900</td>
<td>359,400</td>
<td>447,100</td>
<td>456,500</td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>266,600</td>
<td>302,800</td>
<td>302,800</td>
<td>302,800</td>
<td>302,800</td>
</tr>
<tr>
<td>Support to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>3,148,500</td>
<td>560,000</td>
<td>560,000</td>
<td>800,000</td>
<td>720,000</td>
</tr>
<tr>
<td>General Fund - Areawide</td>
<td>9,602,800</td>
<td>12,122,000</td>
<td>12,122,000</td>
<td>12,121,000</td>
<td>10,643,200</td>
</tr>
<tr>
<td>Areawide Capital Projects</td>
<td>16,870,000</td>
<td>19,090,000</td>
<td>19,090,000</td>
<td>18,200,000</td>
<td>15,600,000</td>
</tr>
<tr>
<td>Sustainability (2)</td>
<td>0</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Capital Transit</td>
<td>-</td>
<td>27,500</td>
<td>27,500</td>
<td>-</td>
<td>25,000</td>
</tr>
<tr>
<td>Fire Service Area</td>
<td>1,135,300</td>
<td>1,324,600</td>
<td>1,324,600</td>
<td>1,324,000</td>
<td>1,179,500</td>
</tr>
<tr>
<td>Roaded Service Area</td>
<td>9,632,900</td>
<td>12,343,400</td>
<td>12,343,400</td>
<td>12,344,000</td>
<td>10,432,300</td>
</tr>
<tr>
<td>Liquor Sales Tax to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social Services Block Grants</td>
<td>125,600</td>
<td>129,400</td>
<td>129,400</td>
<td>133,300</td>
<td>157,000</td>
</tr>
<tr>
<td>Bartlett Regional Hospital</td>
<td>646,700</td>
<td>666,100</td>
<td>666,100</td>
<td>686,100</td>
<td>705,300</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>41,753,600</strong></td>
<td><strong>49,004,700</strong></td>
<td><strong>48,925,200</strong></td>
<td><strong>46,358,300</strong></td>
<td><strong>40,221,600</strong></td>
</tr>
</tbody>
</table>

## Funding Sources:

**Sales Tax:**
- Permanent 1%: General Government: $8,086,300, 8,510,000, 8,285,900, 8,872,000, 7,880,000
- Temporary 3%, term 07/01/07 - 06/30/12:
  - General Government 1%: $8,086,300, 8,510,000, 8,285,900, 8,872,000, 7,880,000
  - Capital Projects 1%: $8,088,900, 8,510,000, 8,285,900, 8,872,000, 7,880,000
- Emergency Budget Reserve, Capital Projects & Youth Activities 1%: $8,094,000, 8,510,000, 8,285,900, 8,872,000, 7,880,000
- Temporary 1% for Multiple Capital Projects: (1)
  - Term 01/01/06 - 09/30/08: $8,088,900, 2,540,000, 2,696,500, - , -
  - Term 10/01/08 - 09/20/13: -, 5,970,000, 5,589,400, 8,872,000, 7,880,000
- Liquor Sales Tax 3%: $854,300, 775,000, 840,000, 810,000, 840,000
- Miscellaneous: $17,000, 17,900, 17,400, 17,900, 17,400
- Support from Capital Projects: $7,510,000, -, -, -, -
- Fund Balance (To) From: $(7,072,100), 5,661,800, 6,638,300, 1,170,400, (35,800)

**Total Funding Sources:** $41,753,600, 49,004,700, 48,925,200, 46,358,300, 40,221,600

## Fund Balance Reserve

- $9,786,500, 9,734,800, 9,526,200, 9,699,500, 9,778,600

## Available Fund Balances

- $9,492,800, 3,882,700, 3,114,800, 1,771,100, 2,892,200

---

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

(2) The Sustainability Fund was established to provide loans for energy efficiency projects.
## NONDEPARTMENTAL SPECIAL REVENUE FUNDS

### PORT DEVELOPMENT FEE FUND

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>Interdepartmental Charges</td>
<td>$ 4,500</td>
<td>4,500</td>
<td>4,500</td>
<td>4,500</td>
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<tr>
<td>Support to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Port Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Capital Projects</td>
<td>1,800,000</td>
<td>1,750,000</td>
<td>1,750,000</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,804,500</strong></td>
<td><strong>1,754,500</strong></td>
<td><strong>1,754,500</strong></td>
<td><strong>4,500</strong></td>
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<td>Port Development Fees</td>
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<td>3,036,200</td>
<td>2,980,600</td>
<td>3,066,900</td>
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<td>Support from Port Debt Service</td>
<td>2,300</td>
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<td>Fund Balance (To) From</td>
<td>(1,246,300)</td>
<td>(1,281,700)</td>
<td>(1,226,100)</td>
<td>(3,062,400)</td>
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<td><strong>1,754,500</strong></td>
<td><strong>1,754,500</strong></td>
<td><strong>4,500</strong></td>
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<td><strong>FUND BALANCE</strong></td>
<td><strong>$ 1,306,200</strong></td>
<td><strong>2,587,900</strong></td>
<td><strong>2,532,300</strong></td>
<td><strong>5,594,700</strong></td>
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### LIBRARY MINOR CONTRIBUTIONS FUND

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<th>FY10 Adopted Budget</th>
</tr>
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<td>Commodities and Services</td>
<td>$ -</td>
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<td>4,200</td>
<td>4,200</td>
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<td><strong>Total Expenditures</strong></td>
<td><strong>-</strong></td>
<td><strong>4,200</strong></td>
<td><strong>4,200</strong></td>
<td><strong>4,200</strong></td>
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<td>Donations</td>
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<td>Fund Balance (To)</td>
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<td>(1,800)</td>
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<td><strong>4,200</strong></td>
<td><strong>4,200</strong></td>
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<tr>
<td><strong>FUND BALANCE</strong></td>
<td><strong>$ 125,900</strong></td>
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## Marine Passenger Fee Fund

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<th>FY09 Projected Actuals</th>
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<th>FY10 Adopted Budget</th>
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<td>Interdepartmental Charges</td>
<td>$4,500</td>
<td>$4,500</td>
<td>$4,500</td>
<td>$4,500</td>
<td>$4,500</td>
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<td>Support to:</td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td>1,133,900</td>
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<td>1,391,500</td>
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<td>808,300</td>
<td>809,900</td>
<td>806,500</td>
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<td>90,500</td>
<td>90,500</td>
<td>94,200</td>
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<td>Visitor Services -</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council</td>
<td>204,400</td>
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<td>218,000</td>
<td>218,000</td>
<td>238,500</td>
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<td>138,000</td>
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<td>138,000</td>
<td>278,000</td>
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<td>Dock</td>
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<td>154,100</td>
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<td>Juneau International Airport</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>271,000</td>
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<tr>
<td>Bartlett Regional Hospital</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,000</td>
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<tr>
<td>Capital Projects</td>
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<td>3,203,800</td>
<td>3,203,800</td>
<td>-</td>
<td>1,488,000</td>
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<tr>
<td>Available for Capital Projects</td>
<td>-</td>
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<td>-</td>
<td>2,597,600</td>
<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>4,933,100</strong></td>
<td><strong>5,894,600</strong></td>
<td><strong>5,894,600</strong></td>
<td><strong>5,217,000</strong></td>
<td><strong>4,758,800</strong></td>
</tr>
</tbody>
</table>

## Funding Sources:

| Marine Passenger Fee | 5,070,500 | 5,115,300 | 4,967,700 | 5,217,000 | 4,714,600 |
| Returned Marine Passenger Fee Proceeds (1) | | | | | |
| General Fund | 30,500 | - | - | - | - |
| Visitor Services | 18,700 | - | - | - | - |
| Roaded Service Area | 20,200 | - | - | - | - |
| Capital Projects | 540,300 | - | - | - | - |
| Fund Balance (To) From | (747,100) | 779,300 | 926,900 | - | 44,200 |
| **Total Funding Sources** | **$4,933,100** | **5,894,600** | **5,894,600** | **5,217,000** | **4,758,800** |

## Fund Balance

| Fund Balance | $1,093,100 | 313,800 | 166,200 | 166,200 | 122,000 |

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

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<th>FY09</th>
<th>FY10</th>
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<tr>
<td>Support to Capital Projects</td>
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<td>2,000,000</td>
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<tr>
<td>Total Expenditures</td>
<td></td>
<td>2,000,000</td>
<td>2,000,000</td>
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<td><strong>FUNDING SOURCES:</strong></td>
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<tr>
<td>Support from Sales Tax</td>
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<td>2,000,000</td>
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<td>Fund Balance From</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Funding Sources</td>
<td></td>
<td>2,000,000</td>
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<tr>
<td><strong>FUND BALANCE</strong></td>
<td>$</td>
<td>-</td>
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ENTERPRISE FUNDS
SUMMARY
# ENTERPRISE FUNDS

## COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Revised Budget</th>
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<td><strong>EXPENSES:</strong></td>
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<tr>
<td>Personnel Services</td>
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<td>3,998,200</td>
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<td>Support to Capital Projects</td>
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<td>6,882,900</td>
<td>2,020,000</td>
<td>2,020,000</td>
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<td><strong>Total Expenses</strong></td>
<td>99,182,200</td>
<td>105,505,200</td>
<td>104,045,100</td>
<td>102,399,200</td>
<td>102,376,000</td>
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<tr>
<td><strong>FUNDING SOURCES:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
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<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
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<td>User Fees</td>
<td>86,450,700</td>
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<td>3,319,500</td>
<td>3,443,200</td>
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<td>85,000</td>
<td>133,000</td>
<td>85,000</td>
<td>133,000</td>
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<td>State Revenues</td>
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<td>500,000</td>
<td>375,000</td>
<td>505,300</td>
<td>425,000</td>
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<td>15,000</td>
<td>27,000</td>
<td>27,500</td>
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<td>Support from:</td>
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<td>666,100</td>
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<td>222,300</td>
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<td>General Fund for Rainforest Recovery Center</td>
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<td>195,400</td>
<td>195,400</td>
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<td>Marine Passanger Fees</td>
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<td>Capital Projects</td>
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<td>372,500</td>
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<td>Special Assessments</td>
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<td>Equity (To) From Fund Balance</td>
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<td>(3,407,600)</td>
<td>(3,277,100)</td>
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<td><strong>Total Funding Sources</strong></td>
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</tbody>
</table>
NOTES

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AIRPORT
**AIRPORT**

**MISSION STATEMENT**

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

**FY10 ADOPTED BUDGET**

$5,190,400

**CORE SERVICES**

- Maintain and Develop Air Operations Area 45%
- Provide Security of Airport Premises 10%
- Maintain and Develop Terminal Building 28%
- Provide Aircraft Emergency Services 17%

**FUNDING SOURCES**

- Rentals and Sales 58%
- User Fees and Permits 35%
- Federal Revenues 3%
- Interest 2%
- State Revenues 2%

See the Glossary for definitions of terms.
## COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Actuals</th>
<th>FY09 Budget</th>
<th>FY10 Actuals</th>
<th>FY10 Budget</th>
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<td><strong>EXPENSES:</strong></td>
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<th>FY09 Budget</th>
<th>FY10 Actuals</th>
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<td>Marine Passanger Fee</td>
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<tr>
<td>Capital Project</td>
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<tr>
<td>Equity (To) From Fund Balance</td>
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<td>(46,200)</td>
<td>254,700</td>
<td>(15,000)</td>
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<th>FY09 Budget</th>
<th>FY10 Actuals</th>
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<th>FY08 Actuals</th>
<th>FY09 Actuals</th>
<th>FY09 Budget</th>
<th>FY10 Actuals</th>
<th>FY10 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FUND BALANCE</strong></td>
<td>$ 3,162,600</td>
<td>3,208,800</td>
<td>2,954,100</td>
<td>3,223,800</td>
<td></td>
</tr>
</tbody>
</table>

## BUDGET HIGHLIGHT

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

The significant budgetary change is:

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

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport’s operational control). Target: 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) 40% (16 to 30) 33% (31 to 45) 94% (46 to 60) 100%

Airport will develop a balance of aircraft tie-down 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 (within 5% vacancy or 5% waiting). Target: 100% (+/- 5%)

Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)

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

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>95%</td>
<td>90%</td>
<td>95%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)

Maximum 24-hour response time to assess or repair terminal building malfunctions or breakdowns. Target 100% response time within 24 hours.

Occupancy rate at or above 95% of leasable terminal space. Target: 95 – 100%

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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
Meet all requirements of FAA/TSA 49 CFR 1540/1542
Security Inspections without Letter of Correction.
Target: 100%, 10% deduction for each LOC
Meet all requirements of FAA/TSA 49 CFR 1540/1542
Security Inspections without penalty. Target: 100%, 10% deduction for each penalty or fine

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>70%</td>
<td>60%</td>
<td>70%</td>
<td>70%</td>
<td>80%</td>
<td></td>
</tr>
<tr>
<td>90%</td>
<td>80%</td>
<td>90%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

Provide Aircraft Emergency Services
Includes: Aircraft rescue and fire fighting (ARFF)
Services Provided to: Traveling public, aeronautical users

Key Measures
Meet all ARFF requirements of FAA Part 139 Airport Certification without violation of penalty. Target: 100%, deduct 10% for each violation/penalty

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>80%</td>
<td>80%</td>
<td>90%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

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
Rates and charges model assessed for current budget at least 2 times per year. Target: 2 (100%)
Fiscal year-end budget expenses do not exceed revenue
Target: 100%

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>50%</td>
<td>100%</td>
<td>75%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>100%</td>
<td>100%</td>
<td>99%</td>
<td>97%</td>
<td>94%</td>
<td></td>
</tr>
</tbody>
</table>
AIRPORT

STAFFING ORGANIZATION CHART

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

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airport Administration:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airport Manager</td>
<td>1.00</td>
<td>$107,600</td>
<td>1.00</td>
</tr>
<tr>
<td>Deputy Airport Manager</td>
<td>1.00</td>
<td>75,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Engineer/Architect II</td>
<td>2.00</td>
<td>173,400</td>
<td>2.00</td>
</tr>
<tr>
<td>Airport Business Manager</td>
<td>1.00</td>
<td>55,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Airport Planner</td>
<td>1.00</td>
<td>73,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Assistant II</td>
<td>1.00</td>
<td>44,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Office Assistant II</td>
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<td>Manpower</td>
<td>-</td>
<td>16,800</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>263,300</td>
<td>-</td>
</tr>
<tr>
<td>Salaries charged to CIPs</td>
<td>-</td>
<td>(286,900)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>7.50</td>
<td>537,900</td>
<td>7.50</td>
</tr>
<tr>
<td>Terminal Operations:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintenance Mechanic III</td>
<td>1.00</td>
<td>61,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Maintenance Mechanic I</td>
<td>1.00</td>
<td>55,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Building Custodian</td>
<td>5.50</td>
<td>186,000</td>
<td>5.50</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>2,500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>212,700</td>
<td>-</td>
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<tr>
<td>Total</td>
<td>7.50</td>
<td>518,000</td>
<td>7.50</td>
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<tr>
<td>Airfield Maintenance:</td>
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<td></td>
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<tr>
<td>Airport M&amp;O Superintendent</td>
<td>1.00</td>
<td>$79,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Airfield M&amp;O Supervisor</td>
<td>1.00</td>
<td>64,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Sr. Equipment Operator</td>
<td>1.00</td>
<td>61,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Automotive Mechanic III</td>
<td>1.00</td>
<td>61,400</td>
<td>1.00</td>
</tr>
<tr>
<td>Equipment Operator II</td>
<td>5.41</td>
<td>307,800</td>
<td>5.41</td>
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<tr>
<td>Equipment Operator I</td>
<td>0.22</td>
<td>16,800</td>
<td>0.22</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>73,800</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>332,000</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>9.63</td>
<td>996,600</td>
<td>9.63</td>
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<tr>
<td>Total Budget</td>
<td>24.63</td>
<td>$2,052,500</td>
<td>24.63</td>
</tr>
</tbody>
</table>
NOTES

This page has been left for notes.
DOCKS AND HARBORS
DOCKS MISSION STATEMENT

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

FY10 ADOPTED BUDGET FOR DOCKS $1,421,000

CORE SERVICES COMBINED FOR DOCKS AND HARBORS

- Provide Clean and Safe Facilities 36%
- Operate in a Sound, Business like Manner 5%
- Meet Moorage Demand 30%
- Maintain and Repair Capital Infrastructure 25%
- Capital Improvement Planning 2%
- Capital Improvement Design and Management 2%

FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS

- User Fees and Permits 79%
- Rentals and Sales 10%
- State Shared Revenue 7%
- Fines and Penalties less than 1%
- Interest Income 4%

See the Glossary for definitions of terms.
DOCKS

COMPARATIVES

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

BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

CORE SERVICES

Capital Improvement Program
Includes: Port Director and CIP Staff
Services Provided to: Docks and Harbors Board
Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harbor construction expenditures</td>
<td>$7M</td>
<td>$0.5M</td>
<td>$1.25M</td>
<td>$1.5M</td>
</tr>
<tr>
<td>Port construction expenditures</td>
<td>$0.5M</td>
<td>$0.15M</td>
<td>$0.75M</td>
<td>$0.15M</td>
</tr>
<tr>
<td>Number of active Harbor construction contracts</td>
<td>3</td>
<td>0</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>Number of active Port construction contracts</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Number of active Harbor planning and design contracts</td>
<td>4</td>
<td>0</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Administrative CIP cost/construction expenditure ratio</td>
<td>1.5%</td>
<td>1.5%</td>
<td>1.5%</td>
<td>1.0%</td>
</tr>
</tbody>
</table>

Meet Moorage Demand
Includes: Harbormaster
Services Provided to: Public
Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of vessels denied moorage</td>
<td>-</td>
<td>10</td>
<td>4</td>
<td>8</td>
</tr>
<tr>
<td>Number of vessels on moorage list</td>
<td>117</td>
<td>97</td>
<td>65</td>
<td>46</td>
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</table>

Provide Clean, Safe Facilities
Includes: Port Director and Harbormaster
Services Provided to: Industry and the Public
Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of valid complaints</td>
<td>10</td>
<td>6</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>Number of accidents</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Number of valid compliments</td>
<td>-</td>
<td>4</td>
<td>6</td>
<td>8</td>
</tr>
</tbody>
</table>

Operate in a Sound, Business-like Manner
Includes: Port Director and Harbormaster
Services Provided to: Docks and Harbors Board and the public
Key Measures

<table>
<thead>
<tr>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of billing errors</td>
<td>35</td>
<td>52</td>
<td>40</td>
<td>30</td>
</tr>
<tr>
<td>% of actual revenues versus budgeted revenues</td>
<td>110%</td>
<td>108%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>% of revenue growth</td>
<td>13%</td>
<td>4%</td>
<td>27%</td>
<td>-21%</td>
</tr>
<tr>
<td>Number of audit irregularities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
DOCKS

FUNCTIONAL ORGANIZATION CHART

DOCKS AND HARBORS
BOARD OF DIRECTORS

PORT DIRECTOR
John M. Stone

- Harbormaster
- Port Engineer
- Administrative Assistant II

Operations  CIP's  Cruiseship Management
DOCKS

STAFFING ORGANIZATION CHART

Port Director
1.0 PFT

Harbornmaster
1.0 PFT

Operations Maintenance
Supervisor (Port)
1.0 PFT

Harbor Officer I
4.0 PS

Harbor Technician
5.0 PS

Operations Maintenance Supervisor
1.0 PFT

Harbor Officer I (Port/Harbors)
1.0 PFT ***

Harbor Officer I
2.0 PFT

Harbor Technician
3.0 PS

Administrative Assistant II
1.0 PFT

Engineer/Architect II
1.0 PFT

Engineer/Architect I
1.0 PFT

Administrative Officer II
1.0 PFT

Administrative Assistant II
1.0 PFT

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

*** Position changes supervision seasonally

Administrative Assistant I
2.0 PFT
1.0 PS

Administrative Assistant I
2.0 PFT
1.0 PS

Administrative Assistant I
2.0 PFT
1.0 PS

Administrative Assistant I
2.0 PFT
1.0 PS

Administrative Assistant I
2.0 PFT
1.0 PS
## STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Port Director</td>
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<td>$54,400</td>
<td>0.50</td>
</tr>
<tr>
<td>Harbormaster</td>
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<td>$38,200</td>
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</tr>
<tr>
<td>Administrative Officer II</td>
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<td>0.50</td>
</tr>
<tr>
<td>Engineer/Architect II</td>
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<tr>
<td>Engineer/Architect I</td>
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<tr>
<td>Operations Maintenance Supervisor</td>
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<td>0.50</td>
</tr>
<tr>
<td>Harbor Officer I (1)</td>
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<tr>
<td>Harbor Technician (1)</td>
<td>2.10</td>
<td>$68,000</td>
<td>2.10</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>-</td>
<td>$24,000</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>$27,800</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>$332,700</td>
<td>-</td>
</tr>
<tr>
<td>Reimbursement from Capital Projects</td>
<td>-</td>
<td>(152,300)</td>
<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>9.32</strong></td>
<td><strong>$755,600</strong></td>
<td><strong>9.32</strong></td>
</tr>
</tbody>
</table>

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

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

FY10 ADOPTED BUDGET FOR HARBORS $3,219,200

CORE SERVICES COMBINED FOR DOCKS AND HARBORS

FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS

See the Glossary for definitions of terms.
## COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td>1,217,300</td>
<td>1,325,900</td>
<td>1,298,100</td>
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<td>1,076,400</td>
<td>1,161,900</td>
<td>1,136,900</td>
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<td>30,800</td>
<td>31,600</td>
<td>31,600</td>
<td></td>
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<td>Debt Service</td>
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<td>691,400</td>
<td>753,100</td>
<td>752,600</td>
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<td>Support to Capital Projects</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>11,575,400</strong></td>
<td><strong>3,164,800</strong></td>
<td><strong>3,015,900</strong></td>
<td><strong>3,272,500</strong></td>
<td><strong>3,219,200</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **FUNDING SOURCES:** |              |                     |                        |                      |                     |                      |                      |
| User Fees and Permits | 2,401,000   | 2,422,400           | 2,330,500              | 2,464,200            | 2,430,600           |                      |                      |
| Rentals and Sales     | 259,900      | 272,600             | 235,400                | 276,600              | 531,800             |                      |                      |
| State Shared Revenue  | 406,700      | 420,100             | 300,000                | 425,400              | 350,000             |                      |                      |
| Fines and Penalties   | 25,400       | 24,000              | 10,000                 | 24,000               | 24,000              |                      |                      |
| Interest Income       | 553,000      | 63,700              | 278,900                | 65,700               | 74,500              |                      |                      |
| Revenue Bond          | 10,927,900   | -                   | -                      | -                    | -                   |                      |                      |
| Equity From (To) Fund Balance | (2,998,500) | (38,000)           | (138,900)              | 16,600               | (191,700)           |                      |                      |
| **Total Funding Sources** | **$11,575,400** | **3,164,800**      | **3,015,900**          | **3,272,500**        | **3,219,200**       |                      |                      |


| **FUND BALANCE RESERVE** | $753,200      | 753,200             | 753,200                | 753,200              | 753,200             |                      |                      |

| **AVAILABLE FUND BALANCE** | $2,278,300   | 2,316,300           | 2,417,200              | 2,400,600            | 2,592,300           |                      |                      |

## BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

CORE SERVICES

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

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS

See Employment Status in Glossary for definitions of PFT, PPT, PTL, and PS.
### STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0.50</td>
<td>0.50 $55,300</td>
<td>0.50 58,900</td>
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<tr>
<td>Harbormaster</td>
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<td>0.50 38,300</td>
<td>0.50 41,400</td>
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<td>0.50 29,100</td>
<td>0.50 30,500</td>
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<tr>
<td>Administrative Assistant III</td>
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<td>1.00 57,500</td>
<td>1.00 58,700</td>
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<td>1.92 133,500</td>
<td>1.92 141,700</td>
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<tr>
<td>Administrative Assistant I</td>
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<td>2.42 93,200</td>
<td>2.42 98,500</td>
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<td>5.29 291,200</td>
<td>5.08 299,900</td>
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<td>Harbor Technician (1)</td>
<td>1.26</td>
<td>1.26 41,200</td>
<td>1.71 61,300</td>
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<td>Shift Differential</td>
<td>-</td>
<td>- 45,800</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>- 40,000</td>
<td>- 36,000</td>
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<tr>
<td>Benefits</td>
<td>-</td>
<td>- 500,800</td>
<td>- 471,200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13.39</strong></td>
<td><strong>13.39 $1,325,900</strong></td>
<td><strong>13.63 $1,298,100</strong></td>
</tr>
</tbody>
</table>

(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.
MISSION STATEMENT

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

FY10 ADOPTED BUDGET $79,433,300

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
### COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
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<td>2,047,100</td>
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<td>Support to Capital Projects</td>
<td>-</td>
<td>3,039,900</td>
<td>3,039,900</td>
<td>-</td>
<td>-</td>
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<tr>
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<td>78,924,800</td>
<td>78,359,900</td>
<td>77,155,200</td>
<td>79,433,300</td>
</tr>
</tbody>
</table>

| **FUNDING SOURCES:** |              |                     |                        |                      |                     |
| User Fees            | $68,796,900  | 76,806,700          | 75,743,200             | 80,647,000           | 81,636,300          |
| Interest             | 589,700      | 446,700             | 446,700                | 837,400              | 370,400             |
| Support from:        |              |                     |                        |                      |                     |
| General Fund for Rainforest Recovery Center | 195,400     | 195,400             | 195,400                | 195,400              | 195,400             |
| Liquor Tax           | 646,700      | 666,100             | 666,100                | 686,100              | 705,300             |
| Tobacco Excise Tax   | 260,000      | 241,500             | 241,500                | 241,500              | 222,300             |
| Marine Passenger Fee | -            | -                   | -                      | -                    | 23,000              |
| Equity From (To) Fund Balance | (2,191,500) | 568,400             | 1,067,000              | (5,452,200)          | (3,719,400)         |
| **Total Funding Sources** | $68,297,200 | 78,924,800          | 78,359,900             | 77,155,200           | 79,433,300          |

| **STAFFING**         | 400.66       | 394.86              | 394.86                 | 394.86               | 395.22              |
| **FUND BALANCE**     | $11,061,800  | 10,493,400          | 9,994,800              | 15,447,000           | 13,714,200          |

### BUDGET HIGHLIGHT

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

The significant budgetary changes include:

**FY10**
- Personnel Services increased $2,175,700 (5.6%) due to a negotiated wage increase.
- Commodities and Services decreased $927,100 (3.1%) due to internal changes.
- Capital Outlay decreased $1,445,000 (24.1%) due to reduced construction.
- Debt Service decreased $415,500 (16.9%) due to no need for capital budget funding.
- Interest decreased $467,000 (55.8%) due to the expected lower returns on investments with the present economic downturn.
## CORE SERVICES

### Diagnostic
Includes: Laboratory Tests, Radiology Exams, Pathology Determinations and Physical Therapy Evaluations
Services Provided to: Patients of the hospital, employees

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>JCAHO Results</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
</tr>
<tr>
<td>OSHA injury rate</td>
<td>.0177</td>
<td>.0436</td>
<td>.0381</td>
<td>.025</td>
<td>.025</td>
</tr>
<tr>
<td>Nosocomial infection rate</td>
<td>.0110</td>
<td>.0048</td>
<td>.0072</td>
<td>.0049</td>
<td>.0090</td>
</tr>
<tr>
<td>Patient satisfaction survey</td>
<td>86.64</td>
<td>85.60</td>
<td>4.00 New Method</td>
<td>4.00 New Method</td>
<td>4.00 New Method</td>
</tr>
<tr>
<td>Turnover rate</td>
<td>22.5%</td>
<td>21.0%</td>
<td>18.3%</td>
<td>23.0%</td>
<td>23.0%</td>
</tr>
<tr>
<td>Vacancy rate</td>
<td>5.5%</td>
<td>5.4%</td>
<td>5.6%</td>
<td>5.6%</td>
<td>5.6%</td>
</tr>
<tr>
<td>Staff hours per APD</td>
<td>27.4</td>
<td>29.7</td>
<td>21.1</td>
<td>28.9</td>
<td>28.9</td>
</tr>
<tr>
<td>Total margin</td>
<td>10.2%</td>
<td>2.2%</td>
<td>4.00 New Method</td>
<td>6.2%</td>
<td>6.2%</td>
</tr>
<tr>
<td>Expenses per APD</td>
<td>$1936.25</td>
<td>$2218.17</td>
<td>$2263.94</td>
<td>$2577.91</td>
<td>$2577.91</td>
</tr>
</tbody>
</table>

### Inpatient Treatment
Includes: Medical/Surgical, Critical Care Unit, Obstetrics, Chemical Dependency, Mental Health, Operating Room
Services Provided to: Patients of the hospital, employees

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
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</thead>
<tbody>
<tr>
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<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
</tr>
<tr>
<td>Physician Recruitment</td>
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<td>No targets set</td>
<td>General Surgeon</td>
<td>General Surgeon</td>
<td>General Surgeon</td>
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<tr>
<td>OSHA injury rate</td>
<td>.0177</td>
<td>.0436</td>
<td>.0381</td>
<td>.025</td>
<td>.025</td>
</tr>
<tr>
<td>Nosocomial infection rate</td>
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<td>.0048</td>
<td>.0072</td>
<td>.0049</td>
<td>.0090</td>
</tr>
<tr>
<td>Patient satisfaction survey</td>
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<td>18.3%</td>
<td>23.0%</td>
<td>23.0%</td>
</tr>
<tr>
<td>Vacancy rate</td>
<td>5.5%</td>
<td>5.4%</td>
<td>5.6%</td>
<td>5.6%</td>
<td>5.6%</td>
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<tr>
<td>Average daily census</td>
<td>27.4</td>
<td>29.7</td>
<td>21.1</td>
<td>28.9</td>
<td>28.9</td>
</tr>
<tr>
<td>Staff hours per APD</td>
<td>10.2%</td>
<td>2.2%</td>
<td>4.00 New Method</td>
<td>6.2%</td>
<td>6.2%</td>
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<tr>
<td>Total margin</td>
<td>$1936.25</td>
<td>$2218.17</td>
<td>$2263.94</td>
<td>$2577.91</td>
<td>$2577.91</td>
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<tr>
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<td>.0177</td>
<td>.0436</td>
<td>.0381</td>
<td>.025</td>
<td>.025</td>
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<tr>
<td>Average daily census</td>
<td>34.0</td>
<td>29.7</td>
<td>35.8</td>
<td>32.3</td>
<td>32.3</td>
</tr>
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</table>
HOSPITAL

CORE SERVICES, CONTINUED

Outpatient Treatment
Includes: Physical Rehab, Chemical Dependency, Surgical Day Care
Services Provided to: Patients of the hospital, employees

Key Measures

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
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<td>JCAHO Results</td>
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<td>Full Accreditation</td>
<td>Full Accreditation</td>
<td>Full Accreditation</td>
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</tr>
<tr>
<td>Physician Recruitment</td>
<td></td>
<td></td>
<td>General Surgeon</td>
<td>General Surgeon</td>
<td>General Surgeon</td>
</tr>
<tr>
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<td>.0381</td>
<td>.025</td>
<td>.025</td>
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<tr>
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<td>.0048</td>
<td>.0072</td>
<td>.0090</td>
<td>.0090</td>
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<tr>
<td>Patient satisfaction survey</td>
<td>86.64</td>
<td>85.60</td>
<td>4.00 New Method</td>
<td>4.00 New Method</td>
<td>4.00 New Method</td>
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<tr>
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<td>22.5%</td>
<td>21.0%</td>
<td>18.7%</td>
<td>23.0%</td>
<td>23.0%</td>
</tr>
<tr>
<td>Vacancy rate</td>
<td>5.5%</td>
<td>5.4%</td>
<td>5.6%</td>
<td>5.6%</td>
<td>5.6%</td>
</tr>
<tr>
<td>Staff hours per APD</td>
<td>27.4</td>
<td>29.7</td>
<td>27.5</td>
<td>28.9</td>
<td>28.9</td>
</tr>
<tr>
<td>Total margin</td>
<td>10.2%</td>
<td>2.2%</td>
<td>3.2%</td>
<td>6.2%</td>
<td>6.2%</td>
</tr>
<tr>
<td>Expense per APD</td>
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<td>$2218.17</td>
<td>$2263.94</td>
<td>$2577.91</td>
<td>$2577.91</td>
</tr>
</tbody>
</table>

Prevention/Education
Includes: Kidsafe, Health Fairs
Services Provided to: Community

Key Measures

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of people participating (Kidsafe every other year)</td>
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<td>5120</td>
<td>4276</td>
<td>4620</td>
<td>4620</td>
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</table>
## HOSPITAL

### STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY09 Approved</th>
<th>FY09 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pos.</td>
<td>Budget</td>
<td>Pos.</td>
</tr>
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<td>1.00</td>
</tr>
<tr>
<td>Chief Operating Officer</td>
<td>1.00</td>
<td>159,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Human Resources Director</td>
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<tr>
<td>Director of Pharmacy</td>
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<tr>
<td>Director of Materials Mgmt</td>
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<td>77,600</td>
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</tr>
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<td>Director of Health Info Mgmt</td>
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<td>1.00</td>
</tr>
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<tr>
<td>Radiology Manager</td>
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238
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<td>Psychiatrist</td>
<td>1.00</td>
<td>195,100</td>
<td>1.00</td>
</tr>
<tr>
<td>Child Psychiatrist</td>
<td>1.00</td>
<td>195,200</td>
<td>1.00</td>
</tr>
<tr>
<td>Child Psychiatrist I</td>
<td>1.00</td>
<td>208,800</td>
<td>1.00</td>
</tr>
<tr>
<td>Psychiatric Services Director</td>
<td>1.00</td>
<td>212,500</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Psychiatrist</td>
<td>1.00</td>
<td>239,700</td>
<td>1.00</td>
</tr>
<tr>
<td>Surgeon</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>12,144,200</td>
<td>-</td>
</tr>
<tr>
<td>Total Hospital Employees</td>
<td>394.86</td>
<td>38,296,500</td>
<td>394.86</td>
</tr>
<tr>
<td>Productivity Savings</td>
<td>-</td>
<td>(750,000)</td>
<td>-</td>
</tr>
</tbody>
</table>
This page has been left for notes.
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.

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

PUBLIC WORKS DEPARTMENT CORE SERVICES

- Water Utility: 32%
- Wastewater Utility: 21%
- Capital Transit: 23%
- Streets: 19%
- Waste Management: 5%

FUNDING SOURCES FOR WASTE MANAGEMENT

- User Fees: 98%
- Interest Income: 2%
COMPARATIVES

<table>
<thead>
<tr>
<th>EXPENSES:</th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$ 60,800</td>
<td>114,000</td>
<td>68,100</td>
<td>118,500</td>
<td>117,300</td>
</tr>
<tr>
<td>Commodities and Services</td>
<td>$ 923,800</td>
<td>1,114,800</td>
<td>1,097,100</td>
<td>1,114,700</td>
<td>1,111,700</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$ 984,600</strong></td>
<td><strong>1,228,800</strong></td>
<td><strong>1,165,200</strong></td>
<td><strong>1,233,200</strong></td>
<td><strong>1,229,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING SOURCES:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>User Fees</td>
<td>$ 948,000</td>
<td>1,030,900</td>
<td>1,035,900</td>
<td>1,030,900</td>
<td>1,030,900</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$ 38,600</td>
<td>35,500</td>
<td>37,100</td>
<td>37,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Support from General Fund</td>
<td>$ 180,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equity (To) From Fund Balance</td>
<td>(182,000)</td>
<td>162,400</td>
<td>92,200</td>
<td>165,300</td>
<td>173,100</td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>$ 984,600</strong></td>
<td><strong>1,228,800</strong></td>
<td><strong>1,165,200</strong></td>
<td><strong>1,233,200</strong></td>
<td><strong>1,229,000</strong></td>
</tr>
</tbody>
</table>

STAFFING

<table>
<thead>
<tr>
<th>FY09</th>
<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.53</td>
<td>1.00</td>
</tr>
<tr>
<td>1.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

FUND BALANCE

<table>
<thead>
<tr>
<th>FY09</th>
<th>FY10</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 682,900</td>
<td>$ 520,500</td>
</tr>
<tr>
<td>$ 590,700</td>
<td>$ 425,400</td>
</tr>
<tr>
<td>$ 417,600</td>
<td></td>
</tr>
</tbody>
</table>

BUDGET HIGHLIGHT

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

There are no significant budgetary changes.
WASTE MANAGEMENT

CORE SERVICES

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

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

Includes: Recycle contract with a collection site off City and Borough property.
Collection site at Hazardous Waste Collection building.
Collection site for junked vehicles at Channel Construction.

Services provided to: Residents of Juneau

Key Measures

<table>
<thead>
<tr>
<th>FY10 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tons of waste material recycled</td>
<td>621.11</td>
<td>1,014.71</td>
<td>1,750.11</td>
<td>1,785.12</td>
</tr>
<tr>
<td>Percentage increase/decrease of collected waste material</td>
<td>+2%</td>
<td>+10%</td>
<td>+16%</td>
<td>+2%</td>
</tr>
<tr>
<td>Pounds of household hazardous material collected/treated</td>
<td>510,740</td>
<td>483,741</td>
<td>483,741</td>
<td>490,750</td>
</tr>
<tr>
<td>Percentage increase/decrease of average cost per pound to dispose of hazardous waste</td>
<td>+8%</td>
<td>-6%</td>
<td>0%</td>
<td>+2%</td>
</tr>
<tr>
<td>Percent increase/decrease of number of junk vehicles brought to junk vehicle events</td>
<td>+16%</td>
<td>-38%</td>
<td>+64%</td>
<td>+10%</td>
</tr>
</tbody>
</table>
WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART

CITY AND BOROUGH MANAGER'S OFFICE

PUBLIC WORKS DEPARTMENT

WASTE MANAGEMENT

Solid Waste Coordinator
1.0 PFT

Administration
Household Hazardous Waste
Recycling
Junk Vehicles
# WASTE MANAGEMENT

## Staffing Detail

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Coordinator</td>
<td>1.00</td>
<td>62,600</td>
<td>1.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>1,500</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>34,400</td>
<td>-</td>
</tr>
<tr>
<td>Workforce</td>
<td>-</td>
<td>15,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1.00</strong></td>
<td>$114,000</td>
<td><strong>1.00</strong></td>
</tr>
</tbody>
</table>
This page has been left for notes.
WASTEWATER
(SEWER)
MISSION STATEMENT

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

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

PUBLIC WORKS DEPARTMENT CORE SERVICES

FUNDING SOURCES FOR WASTEWATER UTILITY

See the Glossary for definitions of terms.
## WASTEWATER

### COMPARATIVES

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

### BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

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

**FUNCTIONAL ORGANIZATION CHART**
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
# WASTEWATER

## STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>Wastewater Treatment and Sludge Disposal:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deputy Public Works Director (1)</td>
<td>- $</td>
</tr>
<tr>
<td>Utilities Superintendent</td>
<td>1.00</td>
</tr>
<tr>
<td>Plant Supervisors</td>
<td>2.00</td>
</tr>
<tr>
<td>Senior Plant Operator</td>
<td>6.00</td>
</tr>
<tr>
<td>Plant Operator (2)</td>
<td>6.00</td>
</tr>
<tr>
<td>Assistant Plant Operator (2)</td>
<td>2.00</td>
</tr>
<tr>
<td>Plant Operator in Training II (2)</td>
<td>2.00</td>
</tr>
<tr>
<td>Collection Supervisor</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Collection Operator</td>
<td>2.00</td>
</tr>
<tr>
<td>Collection Operator</td>
<td>7.00</td>
</tr>
<tr>
<td>Instrument Technician</td>
<td>1.00</td>
</tr>
<tr>
<td>Wastewater Maint Supervisor</td>
<td>1.00</td>
</tr>
<tr>
<td>Plant Mechanic</td>
<td>2.00</td>
</tr>
<tr>
<td>Utility Engineer</td>
<td>0.50</td>
</tr>
<tr>
<td>Sr. Water Service Representative (1)</td>
<td>0.50</td>
</tr>
<tr>
<td>Secretary I</td>
<td>1.00</td>
</tr>
<tr>
<td>Shift Differential</td>
<td>-</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
</tr>
<tr>
<td>Vacancy Factor</td>
<td>-</td>
</tr>
<tr>
<td>Work Force</td>
<td>-</td>
</tr>
</tbody>
</table>

| Total Budget | 35.00 | $ 3,868,300 | 35.00 | $ 3,975,900 | 35.00 | $ 4,089,000 |

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

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

This page has been left for notes.
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.

FY10 ADOPTED BUDGET FOR WATER UTILITY $5,768,400

PUBLIC WORKS DEPARTMENT CORE SERVICES

FUNDING SOURCES FOR WATER UTILITY

See Glossary for definitions of terms.
## WATER

### COMPARATIVES

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

### BUDGET HIGHLIGHT

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

The significant budgetary changes are:

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

CORE SERVICES

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

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

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

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

**Key Measures**

<table>
<thead>
<tr>
<th></th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY07 Projected</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average volume of water produced per day (millions of gallons)</td>
<td>4.15</td>
<td>4.05</td>
<td>4.00</td>
<td>4.10</td>
<td>4.20</td>
<td></td>
</tr>
<tr>
<td>Percentage change increase/decrease from year to year</td>
<td>+8.92%</td>
<td>-2.47%</td>
<td>-1.25%</td>
<td>+2.47%</td>
<td>+2.44%</td>
<td></td>
</tr>
<tr>
<td>Cost per thousand gallons to collect, treat, distribute and store</td>
<td>$2.12</td>
<td>$2.12</td>
<td>$2.12</td>
<td>$2.16</td>
<td>$2.16</td>
<td></td>
</tr>
<tr>
<td>Percentage of time that the daily minimum of 3.75 million gallons of water is met or exceeded</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>
# WATER

## STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deputy Public Works Director (2)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Utility Superintendent</td>
<td>1.00</td>
<td>90,200</td>
<td>1.00</td>
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<tr>
<td>Water Utility Engineer</td>
<td>0.50</td>
<td>29,500</td>
<td>0.50</td>
</tr>
<tr>
<td>Water Maintenance Supervisor</td>
<td>1.00</td>
<td>78,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Water Operations Supervisor</td>
<td>1.00</td>
<td>78,000</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Water Utilities Operator</td>
<td>1.00</td>
<td>65,200</td>
<td>1.00</td>
</tr>
<tr>
<td>Water Utilities Operator</td>
<td>6.00</td>
<td>348,600</td>
<td>6.00</td>
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<tr>
<td>Assist. Water Utilities Operator (1)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Water Utilities Operator In Training (1)</td>
<td>1.00</td>
<td>48,900</td>
<td>1.00</td>
</tr>
<tr>
<td>Sr. Water Service Representative (2)</td>
<td>0.50</td>
<td>33,100</td>
<td>0.50</td>
</tr>
<tr>
<td>Water Service Representative</td>
<td>2.00</td>
<td>130,100</td>
<td>2.00</td>
</tr>
<tr>
<td>Secretary I</td>
<td>1.00</td>
<td>37,300</td>
<td>1.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>-</td>
<td>48,000</td>
<td>-</td>
</tr>
<tr>
<td>Benefits</td>
<td>-</td>
<td>536,400</td>
<td>-</td>
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<tr>
<td>Vacancy Factor</td>
<td>-</td>
<td>(15,000)</td>
<td>-</td>
</tr>
<tr>
<td>Work Force</td>
<td>-</td>
<td>53,800</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15.00</strong></td>
<td><strong>$1,562,100</strong></td>
<td><strong>15.00</strong></td>
</tr>
</tbody>
</table>

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

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

This section includes:
Public Works Fleet Maintenance
Equipment Acquisition Fund
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.

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

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS

FUNDING SOURCES FOR FLEET MAINTENANCE
FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES
### COMPARATIVES

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY09 Approved Budget</th>
<th>FY09 Adopted Budget</th>
<th>FY10 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$437,200</td>
<td>571,400</td>
<td>557,100</td>
<td>584,800</td>
<td>602,100</td>
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<tr>
<td>Commodities and Services</td>
<td>1,354,800</td>
<td>1,710,900</td>
<td>1,504,900</td>
<td>1,715,800</td>
<td>1,334,300</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>1,788,300</strong></td>
<td><strong>2,282,300</strong></td>
<td><strong>2,062,000</strong></td>
<td><strong>2,300,600</strong></td>
<td><strong>1,936,400</strong></td>
<td></td>
</tr>
<tr>
<td><strong>FUNDING SOURCES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interdepartmental Charges</td>
<td>1,721,600</td>
<td>2,256,900</td>
<td>2,025,000</td>
<td>2,272,900</td>
<td>1,926,500</td>
<td></td>
</tr>
<tr>
<td>State Shared Revenues</td>
<td>29,600</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Support from General Fund</td>
<td>4,400</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Equity (To) From Fund Balance</td>
<td>32,700</td>
<td>25,400</td>
<td>37,000</td>
<td>27,700</td>
<td>9,900</td>
<td></td>
</tr>
<tr>
<td><strong>Total Funding Sources</strong></td>
<td><strong>1,788,300</strong></td>
<td><strong>2,282,300</strong></td>
<td><strong>2,062,000</strong></td>
<td><strong>2,300,600</strong></td>
<td><strong>1,936,400</strong></td>
<td></td>
</tr>
<tr>
<td><strong>STAFFING</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.50</td>
<td>6.25</td>
<td>6.25</td>
<td>6.25</td>
<td>6.25</td>
<td></td>
</tr>
<tr>
<td><strong>FUND BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$315,100</td>
<td>289,700</td>
<td>278,100</td>
<td>250,400</td>
<td>268,200</td>
<td></td>
</tr>
</tbody>
</table>

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

### BUDGET HIGHLIGHT

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

The significant budgetary changes include:

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

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

Functional Organization Chart

CITY AND BOROUGH MANAGER’S OFFICE

PUBLIC WORKS DEPARTMENT

STREETS DIVISION

FLEET MAINTENANCE

Equipment Maintenance

- Insure Availability
- Servicing and Repair
- Parts Inventory
- Fulfill Equipment Needs

Automated Fuel System

- Key Issuance
- Equipment Update
- Monthly Billing
- Tank Testing
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS
<table>
<thead>
<tr>
<th>CLASS TITLE: Equipment Maintenance:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Streets Superintendent</td>
<td>0.20 $17,800</td>
<td>0.20 $17,800</td>
<td>0.20 $19,200</td>
</tr>
<tr>
<td>Vehicle Maintenance Supervisor</td>
<td>0.80 $58,300</td>
<td>0.80 $59,800</td>
<td>0.80 $62,300</td>
</tr>
<tr>
<td>Senior Mechanic</td>
<td>0.95 $58,000</td>
<td>0.95 $58,500</td>
<td>0.95 $61,000</td>
</tr>
<tr>
<td>Mechanic II</td>
<td>1.00 $58,400</td>
<td>1.00 $58,800</td>
<td>1.00 $62,600</td>
</tr>
<tr>
<td>Mechanic I</td>
<td>1.25 $65,100</td>
<td>2.00 $97,200</td>
<td>2.00 $105,100</td>
</tr>
<tr>
<td>Secretary I</td>
<td>0.60 $24,400</td>
<td>0.60 $24,500</td>
<td>0.60 $26,100</td>
</tr>
<tr>
<td>Overtime</td>
<td>- $8,000</td>
<td>- $8,000</td>
<td>- $8,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $177,700</td>
<td>- $197,900</td>
<td>- $194,000</td>
</tr>
<tr>
<td>Total</td>
<td>4.80 $467,700</td>
<td>5.55 $522,500</td>
<td>5.55 $538,300</td>
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</table>

Fuel System:

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09 Amended</th>
<th>FY10 Approved</th>
<th>FY10 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Streets Superintendent</td>
<td>0.05 $4,400</td>
<td>0.05 $4,400</td>
<td>0.05 $4,800</td>
</tr>
<tr>
<td>Vehicle Maintenance Supervisor</td>
<td>0.20 $14,600</td>
<td>0.20 $15,000</td>
<td>0.20 $15,600</td>
</tr>
<tr>
<td>Senior Mechanic</td>
<td>0.05 $3,000</td>
<td>0.05 $3,100</td>
<td>0.05 $3,200</td>
</tr>
<tr>
<td>Secretary I</td>
<td>0.40 $16,300</td>
<td>0.40 $16,400</td>
<td>0.40 $17,400</td>
</tr>
<tr>
<td>Overtime</td>
<td>- $200</td>
<td>- $200</td>
<td>- $200</td>
</tr>
<tr>
<td>Benefits</td>
<td>- $22,100</td>
<td>- $23,200</td>
<td>- $22,600</td>
</tr>
<tr>
<td>Total</td>
<td>0.70 $60,600</td>
<td>0.70 $62,300</td>
<td>0.70 $63,800</td>
</tr>
</tbody>
</table>

Total Budget: $6.25 $571,400 $6.25 $584,800 $6.25 $602,100
NOTES

This page has been left for notes.
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY10 ADOPTED BUDGET  $3,037,600

FUNCTIONAL ORGANIZATION CHART

CITY AND BOROUGH MANAGER’S OFFICE

FLEET COMMITTEE

Oversite and Acquisition Coordination

FINANCE DEPARTMENT

USER DEPARTMENT

Equipment Acquisition

Identification of Vehicle Needs
EQUIPMENT ACQUISITION FUND

COMPARATIVES

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

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

BUDGET HIGHLIGHT

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

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

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

FY10 ADOPTED BUDGET $18,190,200

CORE SERVICES

FUNDING SOURCES

See the Glossary for definitions of terms.
RISK MANAGEMENT

COMPARATIVES

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

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

The significant budgetary changes include:

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

CORE SERVICES

Insurance Program
Includes: Property / Casualty insurance program and claims management
Services provided to: CBJ, BRH and the Juneau School District

<table>
<thead>
<tr>
<th>Key Measures</th>
<th>FY06 Actuals</th>
<th>FY07 Actuals</th>
<th>FY08 Projected</th>
<th>FY09 Projected</th>
<th>FY10 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of property claims as compared to total insured property values</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures.</td>
<td>.010</td>
<td>.011</td>
<td>.011</td>
<td>.011</td>
<td>.011</td>
</tr>
</tbody>
</table>

Safety
Includes: Coordination of Safety programs, work site safety inspections
Services provided to: CBJ, BRH and Juneau School District

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

Health Benefits
Includes: Providing health / life benefit
Services provided to: CBJ and BRH

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

FUNCTIONAL ORGANIZATION CHART

CITY AND BOROUGH MANAGER'S OFFICE

HUMAN RESOURCES AND RISK MANAGEMENT DIRECTOR
Mila Cosgrove

Risk and Insurance Management

- Safety and Loss Control
- Claims Management
- Health Benefits, Group Life and Wellness
- Employment Security
- Administrative Support

Human Resources Management

- Staffing and Recruitment
- Employee and Labor Relations
- Organization Development
- Records Administration
- Contract Administration and Negotiations
- H.R. Technology and Process Improvement
- Maintenance and Update of CBJ Code and Personnel Rules*
- Supervisory/Management Training
- Employee Development and Performance Management
- Position Classification and Pay Systems

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

Human Resources and Risk Management Director
1.0 PFT

<table>
<thead>
<tr>
<th>Role</th>
<th>Position</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resources Consultant</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Safety Specialist</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Wellness Coordinator</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Human Resources Technician II</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Human Resources Technician I</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Office Assistant III</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Risk Management Officer</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Risk Management Specialist</td>
<td>1.0 PFT</td>
<td></td>
</tr>
<tr>
<td>Sr. Human Resources Consultant</td>
<td>1.0 PFT</td>
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</table>

See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS.
## STAFFING DETAIL

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>FY09</th>
<th>FY10</th>
<th>FY10</th>
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<td></td>
<td>Amended</td>
<td>Approved</td>
<td>Adopted</td>
</tr>
<tr>
<td></td>
<td>Salary &amp;</td>
<td>Salary &amp;</td>
<td>Salary &amp;</td>
</tr>
<tr>
<td></td>
<td>Budget</td>
<td>Budget</td>
<td>Budget</td>
</tr>
<tr>
<td>Human Resources Director</td>
<td>0.20 $ 22,100</td>
<td>0.20 $ 22,100</td>
<td>0.20 $ 22,000</td>
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<tr>
<td>Risk Management Officer</td>
<td>1.00 79,100</td>
<td>1.00 79,500</td>
<td>1.00 88,200</td>
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<tr>
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<td>1.00 54,300</td>
<td>1.00 56,200</td>
<td>1.00 61,200</td>
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<tr>
<td>Wellness Program Coordinator</td>
<td>1.00 52,300</td>
<td>1.00 54,100</td>
<td>1.00 59,400</td>
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<tr>
<td>Risk Management Specialist</td>
<td>1.00 52,700</td>
<td>1.00 54,400</td>
<td>1.00 59,400</td>
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<tr>
<td>Human Resources Technician</td>
<td>0.50 22,600</td>
<td>0.50 23,400</td>
<td>0.50 22,600</td>
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<tr>
<td>Human Resources Assistant</td>
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<td>0.50 14,600</td>
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<td>0.50 15,900</td>
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<td>Benefits</td>
<td>- 183,900</td>
<td>- 194,000</td>
<td>- 192,100</td>
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<td><strong>Total Budget</strong></td>
<td>5.70 $ 501,800</td>
<td>5.70 $ 519,600</td>
<td>5.70 $ 543,700</td>
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SPECIAL ASSESSMENTS
ASSEMBLY

CITY AND BOROUGH MANAGER'S OFFICE

Engineering
Project Managers

Responsible For:
Processing petitions from citizens requesting an L.I.D. and developing project cost estimates.
Construction of an approved project

Finance Director

Responsible For:
Obtaining project funds as directed by the Assembly.
Billing benefited property owners as directed by the Assembly.
Making debt service payments.
This page has been left for notes.
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

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
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<td>Personnel Services</td>
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<td>122,300</td>
<td>115,600</td>
<td>125,300</td>
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<td>Commodities and Services</td>
<td>26,300</td>
<td>39,800</td>
<td>39,600</td>
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<td>41,000</td>
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<td>23,500</td>
<td>23,000</td>
<td>23,100</td>
<td>-</td>
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<td>#82 Auke Lake Sewer Ext.</td>
<td>23,600</td>
<td>23,600</td>
<td>23,600</td>
<td>25,600</td>
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<td>Support to General Fund</td>
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<td>23,600</td>
<td>23,600</td>
<td>25,600</td>
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<tr>
<td>Capital Transit</td>
<td>23,600</td>
<td>23,600</td>
<td>23,600</td>
<td>25,600</td>
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<tr>
<td>Wastewater</td>
<td>23,600</td>
<td>23,600</td>
<td>23,600</td>
<td>25,600</td>
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<tr>
<td>Capital Projects</td>
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<td>23,600</td>
<td>23,600</td>
<td>25,600</td>
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<tr>
<td>Total Expenditures</td>
<td>$211,200</td>
<td>392,400</td>
<td>230,900</td>
<td>282,400</td>
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</table>

| **FUNDING SOURCES:** |                      |                        |                      |                     |
| Assessment Payments | 121,200 | 79,200 | 87,600 | 67,600 | 65,300 |
| Square Foot Add-on Fees | 178,400 | 165,000 | 85,000 | 165,000 | 90,000 |
| Penalties and Interest | 23,000 | 28,600 | 33,600 | 20,700 | 20,000 |
| Support from General Fund | 23,000 | 23,000 | 23,000 | 23,000 | 12,300 |
| Fund Balance (To From) | (111,400) | 119,600 | 24,700 | 29,100 | 149,100 |
| Total Funding Sources | $211,200 | 392,400 | 230,900 | 282,400 | 336,700 |

| **FUND BALANCE** |                      |                        |                      |                     |
| $637,700 | 518,100 | 613,000 | 583,900 | 463,900 |
## SPECIAL ASSESSMENT FUNDS – L.I.D.

### ASSESSMENT REVENUE

<table>
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<tr>
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<th>FY10 Adopted</th>
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<tr>
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<td>Assessment Payments</td>
<td>Penalty Interest</td>
<td>Assessment Payments</td>
<td>Penalty Interest</td>
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<tr>
<td>#85 Belleview</td>
<td>$ 5,700</td>
<td>800</td>
<td>5,700</td>
<td>800</td>
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<tr>
<td>#86 N Douglas Sewer</td>
<td>23,700</td>
<td>4,400</td>
<td>22,000</td>
<td>4,100</td>
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<tr>
<td>#87 Great Western Street Paving</td>
<td>2,300</td>
<td>400</td>
<td>2,300</td>
<td>400</td>
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<tr>
<td>#89 Lemon Creek Industrial</td>
<td>16,500</td>
<td>4,800</td>
<td>16,500</td>
<td>4,800</td>
</tr>
<tr>
<td>#92 Greenwood Ave Paving</td>
<td>19,000</td>
<td>10,000</td>
<td>18,400</td>
<td>9,600</td>
</tr>
<tr>
<td>#101 Fee in Lieu Parking Program</td>
<td>400</td>
<td>300</td>
<td>400</td>
<td>300</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$67,600</strong></td>
<td><strong>20,700</strong></td>
<td><strong>$65,300</strong></td>
<td><strong>20,000</strong></td>
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</table>

<table>
<thead>
<tr>
<th>FEES:</th>
<th>FY10 Approved</th>
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<th>FY10 Adopted</th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Assessment Payments</td>
<td>Penalty Interest</td>
<td>Assessment Payments</td>
<td>Penalty Interest</td>
</tr>
<tr>
<td>Water &amp; Sewer Connect Add-On</td>
<td>165,000</td>
<td>-</td>
<td>90,000</td>
<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$165,000</strong></td>
<td>-</td>
<td><strong>$90,000</strong></td>
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</table>
DEBT SERVICE FUNDS

THIS SECTION INCLUDES:

Debt Service
Port Debt Service
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS

CITY AND BOROUGH ASSEMBLY

VOTER APPROVAL

<table>
<thead>
<tr>
<th>School Bonds</th>
<th>General Governmental</th>
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</thead>
<tbody>
<tr>
<td>'97 School Technology</td>
<td>'03 OTC General Capital Improvement Muni Bonds ($1M)</td>
</tr>
<tr>
<td>'98 School Technology</td>
<td>'03B Series C, General Capital Improvement Bonds ($13.25M)</td>
</tr>
<tr>
<td>'00A Reno/New High School (OTC)</td>
<td>'08 OTC Pool Mini Bonds ($3M)</td>
</tr>
<tr>
<td>'00B Reno/New High School</td>
<td>'08 Pool Bonds ($16.8M)</td>
</tr>
<tr>
<td>'02 Reno JDHS ($12.995M)</td>
<td></td>
</tr>
<tr>
<td>'03A New High School ($20M)</td>
<td></td>
</tr>
<tr>
<td>'04 School A, JDHS Reno ($8.155M)</td>
<td></td>
</tr>
<tr>
<td>'04 School B, JDHS Reno ($4.345M)</td>
<td></td>
</tr>
<tr>
<td>'04 School C ($6.945M)</td>
<td></td>
</tr>
<tr>
<td>'05A New High School ($8M)</td>
<td></td>
</tr>
<tr>
<td>'06 OTC New High School ($2M)</td>
<td></td>
</tr>
<tr>
<td>'06B New High School ($44M)</td>
<td></td>
</tr>
<tr>
<td>'06C Glacier Valley Renovation ($5.995M)</td>
<td></td>
</tr>
<tr>
<td>'08 New High School ($5M)</td>
<td></td>
</tr>
<tr>
<td>'08 Glacier Valley/ Harborview Renovation ($22.4M)</td>
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</tr>
<tr>
<td>'08 New High School ($11.18M)</td>
<td></td>
</tr>
<tr>
<td>'08 New High School ($920K)</td>
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</tbody>
</table>
NOTES

This page has been left for notes.
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 FY10 (calendar year 2009) projected areawide assessment is $3.89 billion. Therefore, bond indebtedness should not exceed $194.9 million.

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

Juneau voters have approved a 12 mill property tax levy cap on general governmental operations. However, this cap does not apply to G.O. bond indebtedness.

Payment of Debt Service

CBJ has historically issued debt only when the cost of general governmental capital project construction exceeds the municipality’s ability to fund the project from current operations or surpluses. The practice of bonding for capital projects is considered equitable, as the burden of repayment becomes the responsibility of the taxpayers (voters) who approved the bonding and received the benefit from the facility.

A significant portion of the debt authorized by CBJ’s voters has qualified for partial reimbursement under the State of Alaska’s School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must have been authorized by the voters between 1970 and November 30, 2008. The CBJ received $8.56M in FY08 and is projected to receive $11.4M in FY09 and $12.4M in FY10 in State School Construction Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued debt in the amount of $1.68M for Dzantik’I Heeni Middle School’s covered play area and debt in the amount of $19.138M for the new Valley Swimming Pool.

Budgeting and Accounting for Debt Service

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.
DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

<table>
<thead>
<tr>
<th></th>
<th>FY09 Amended Budget</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service Fund:</td>
<td></td>
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<tr>
<td>School Improvement Bonds</td>
<td>$14,479,200</td>
<td>14,010,700</td>
<td>16,833,700</td>
</tr>
<tr>
<td>Building Bonds</td>
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<td>5,812,400</td>
<td>3,124,200</td>
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<td>Total Debt Service Fund</td>
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<td>19,957,900</td>
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<td>Enterprise Funds:</td>
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<tr>
<td>Harbor</td>
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<td>752,600</td>
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<tr>
<td>Sewer</td>
<td>524,700</td>
<td>519,100</td>
<td>559,500</td>
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<tr>
<td>Water</td>
<td>319,500</td>
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<td>314,100</td>
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<tr>
<td>Hospital</td>
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<td>2,462,600</td>
<td>2,462,600</td>
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<tr>
<td>Total Enterprise Fund Debt</td>
<td>3,998,700</td>
<td>4,048,900</td>
<td>4,088,800</td>
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</table>

Total Debt Service Obligation $22,542,600 $23,872,000 $24,046,700

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 $3.96M (or 28.3%) in FY09, compared to FY08. This increase can be attributed to the issuance of $40.16M of new debt ($17.1M for the new Thunder Mountain High School’s auditorium, turf field, running track and furniture, $22.4M for the Harborview and Glacier Valley Elementary School renovations and $662K for a portion of the Valley Swimming Pool). An increase of $1.99M (or 11%) is expected in FY10, due to the remaining $19.138M for the Valley Swimming Pool and $1.68M for the Dzantik’I Heeni Middle School covered play area. expected to be issued with repayment to begin in FY10.
# Debt Service Fund

## Comparatives

<table>
<thead>
<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
</tr>
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<tbody>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>GO School Bonds:</td>
<td></td>
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</tr>
<tr>
<td>'97 School Tech Bonds</td>
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<td>-</td>
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<td>-</td>
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<tr>
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<td>501,000</td>
<td>600</td>
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<td>19,700</td>
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<td>29,100</td>
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<td>964,900</td>
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<td>962,300</td>
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<td>536,900</td>
<td>536,900</td>
<td>539,000</td>
<td>539,000</td>
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<tr>
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<td>818,500</td>
<td>818,500</td>
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<td>177,900</td>
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<td>3,842,700</td>
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<td>722,500</td>
<td>721,700</td>
<td>721,700</td>
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<td>636,500</td>
<td>2,881,200</td>
<td>635,500</td>
<td>3,223,500</td>
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<td>977,500</td>
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<td>1,093,900</td>
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<td>87,600</td>
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<td>14,010,700</td>
<td>16,833,700</td>
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<tr>
<td>'03 OTC GO CIP Bonds</td>
<td>291,800</td>
<td>138,300</td>
<td>138,300</td>
<td>89,300</td>
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<td>'03 B GO CIP Bonds</td>
<td>1,008,000</td>
<td>1,004,100</td>
<td>1,004,100</td>
<td>1,004,600</td>
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<tr>
<td>'08C OTC GO Pool ($662K) Bonds</td>
<td>-</td>
<td>2,850,500</td>
<td>14,600</td>
<td>2,845,400</td>
<td>28,300</td>
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<tr>
<td>'09 OTC GO Pool ($19.138M) Bonds</td>
<td>-</td>
<td>71,800</td>
<td>-</td>
<td>281,300</td>
<td>1,788,700</td>
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<tr>
<td>'09 GO Pool ($1.68M Bonds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,591,800</td>
<td>213,300</td>
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<tr>
<td><strong>Total Building Debt</strong></td>
<td>1,299,800</td>
<td>4,064,700</td>
<td>1,157,000</td>
<td>5,812,400</td>
<td>3,124,200</td>
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<tr>
<td><strong>Total Areawide Debt</strong></td>
<td>14,002,600</td>
<td>18,543,900</td>
<td>17,967,200</td>
<td>19,823,100</td>
<td>19,957,900</td>
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## Funding Sources

<table>
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<tr>
<th></th>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tr>
<td>Interest Income</td>
<td>190,200</td>
<td>285,500</td>
<td>510,700</td>
<td>246,400</td>
<td>234,400</td>
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<td>Support From:</td>
<td></td>
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<tr>
<td>Sales Tax</td>
<td>3,148,500</td>
<td>560,000</td>
<td>560,000</td>
<td>800,000</td>
<td>720,000</td>
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<tr>
<td>General Fund</td>
<td>12,791,300</td>
<td>16,619,700</td>
<td>16,619,700</td>
<td>17,931,500</td>
<td>17,581,400</td>
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<td>Fund Balance (To) From</td>
<td>(2,127,400)</td>
<td>1,078,700</td>
<td>276,800</td>
<td>845,200</td>
<td>1,422,100</td>
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<tr>
<td><strong>Total Funding Sources</strong></td>
<td>$14,002,600</td>
<td>$18,543,900</td>
<td>$17,967,200</td>
<td>$19,823,100</td>
<td>$19,957,900</td>
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## Available Fund Balance

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<tr>
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<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tr>
<td><strong>FUND BALANCE RESERVE</strong></td>
<td>$7,794,500</td>
<td>6,989,400</td>
<td>6,924,000</td>
<td>6,082,700</td>
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<td><strong>AVAILABLE FUND BALANCE</strong></td>
<td>$371,100</td>
<td>97,500</td>
<td>964,800</td>
<td>960,900</td>
<td>404,900</td>
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<tr>
<td></td>
<td>FY10 Approved</td>
<td>FY10 Adopted</td>
<td></td>
<td></td>
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<tr>
<td>--------------------------------</td>
<td>---------------</td>
<td>--------------</td>
<td></td>
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<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
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<td><strong>EXPENDITURES:</strong></td>
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<td><strong>GO School Bonds:</strong></td>
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</tr>
<tr>
<td>'98 School Tech Bonds</td>
<td>$</td>
<td>-</td>
<td>600</td>
<td>-</td>
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<tr>
<td>'00A New High School (OTC)</td>
<td>20,000</td>
<td>9,100</td>
<td>20,000</td>
<td>9,100</td>
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<tr>
<td>'00B School Bonds</td>
<td>1,100,000</td>
<td>138,300</td>
<td>1,100,000</td>
<td>138,300</td>
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<td>'02 GO School Bond</td>
<td>845,000</td>
<td>371,500</td>
<td>845,000</td>
<td>371,500</td>
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<tr>
<td>'03A New High School</td>
<td>1,320,000</td>
<td>622,600</td>
<td>1,320,000</td>
<td>622,600</td>
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<tr>
<td>'04A Sch ($8.155M)</td>
<td>795,000</td>
<td>167,300</td>
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<td>'04B Sch ($4.345M)</td>
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<td>'04C GO Sch ($6.945M)</td>
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<td>'05A GO Sch ($8M)</td>
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<td>238,900</td>
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<td>'06 OTC GO School</td>
<td>117,000</td>
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<td>'06B GO Sch ($44M)</td>
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<td>1,577,700</td>
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<td>'06C GO Sch ($5.995M)</td>
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<td>191,700</td>
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<td>'08A GO Sch ($27.4M of 36.695M)</td>
<td>423,600</td>
<td>211,900</td>
<td>2,143,000</td>
<td>1,080,500</td>
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<td>'08A GO Sch ($9.295M)</td>
<td>553,000</td>
<td>506,500</td>
<td>727,000</td>
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<td>'08B GO Sch ($2.805MK)</td>
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<td>42,100</td>
<td>130,000</td>
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<td><strong>Total School Debt</strong></td>
<td><strong>9,614,100</strong></td>
<td><strong>4,396,600</strong></td>
<td><strong>11,592,000</strong></td>
<td><strong>5,241,700</strong></td>
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<td><strong>GO Building Bonds:</strong></td>
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<td>'03 OTC GO CIP Bonds</td>
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<td>'03B GO CIP Bonds</td>
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<td>474,600</td>
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<td>'08C OTC GO Pool ($662K) Bonds</td>
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<tr>
<td>'09 OTC GO Pool ($19.138M) Bonds</td>
<td>141,700</td>
<td>139,600</td>
<td>917,400</td>
<td>871,300</td>
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<td>'09 GO Pool ($1.68M) Bonds</td>
<td>793,300</td>
<td>798,500</td>
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<td>76,900</td>
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<td><strong>Total Building Debt</strong></td>
<td><strong>3,422,900</strong></td>
<td><strong>2,389,500</strong></td>
<td><strong>1,643,800</strong></td>
<td><strong>1,480,400</strong></td>
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<tr>
<td><strong>Total Areawide Debt</strong></td>
<td><strong>$13,037,000</strong></td>
<td><strong>6,786,100</strong></td>
<td><strong>13,235,800</strong></td>
<td><strong>6,722,100</strong></td>
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This page has been left for notes
**PROJECT DESCRIPTIONS**

<table>
<thead>
<tr>
<th>BOND ISSUES</th>
<th>VOTER AUTHORIZATIONS WHEN</th>
<th>AMOUNT</th>
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<tr>
<td><strong>GO School Bonds:</strong></td>
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<tr>
<td>'97 School Tech Bonds (OTC)</td>
<td>October 1, 1996</td>
<td>$3,910,000</td>
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<td>'98 School Tech Bonds</td>
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<tr>
<td>'00A New High School (OTC)</td>
<td>October 5, 1999</td>
<td>62,900,000</td>
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<td>'00B School Bonds</td>
<td>October 5, 1999</td>
<td>62,900,000</td>
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<td>October 2, 2001</td>
<td>12,995,900</td>
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<td>'03A New High School</td>
<td>October 2, 2001</td>
<td>46,904,100</td>
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<td>'04A School</td>
<td>June 3, 2003</td>
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<td>'04B School</td>
<td>June 3, 2003</td>
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<td>'04C GO School</td>
<td>October 7, 2003</td>
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<td>'05A GO School</td>
<td>October 5, 2004</td>
<td>54,000,000</td>
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<td>'06 GO School (OTC)</td>
<td>October 5, 2004</td>
<td>54,000,000</td>
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<tr>
<td>'06B GO School</td>
<td>October 5, 2004</td>
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<tr>
<td>'06C GO School</td>
<td>October 4, 2005</td>
<td>5,995,000</td>
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<td>'08 GO School</td>
<td>June 12, 2007</td>
<td>5,000,000</td>
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<td>'08 GO School</td>
<td>October 2, 2007</td>
<td>22,400,000</td>
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<td>'08 GO School</td>
<td>June 12, 2007</td>
<td>11,180,000</td>
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<td>'08 GO School</td>
<td>June 12, 2007</td>
<td>920,000</td>
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<td><strong>GO Building Bonds:</strong></td>
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<td>'08 GO Pool Bonds (OTC)</td>
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<tr>
<td>'08 GO Pool Bonds</td>
<td>October 2, 2007</td>
<td>19,800,000</td>
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</table>

**Notes:**

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

On May 25, 2004, voters approved a referendum that placed restrictions on the use of the October 5, 1999 bond authorizations for the new high school at Dimond Park. One of these restrictions required that the total district high school student population exceed 2,100 before any additional construction could proceed. It was determined that the 2,100 population was not going to be reached in the near term and the referendum effectively stopped the construction on the high school using the October 5, 1999 bond authorization. On October 5, 2004 voters approved a proposition that redirected the balance in bond proceeds ($18,250,000) from the October 5, 1999 voter authorization for the new high school to district-wide major maintenance projects. At this same election, voters approved a new high school (now named the Thunder Mountain High School) bond authorization for $54,000,000.
<table>
<thead>
<tr>
<th>PROJECT DESCRIPTIONS</th>
<th>AMOUNT ISSUED</th>
</tr>
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<tbody>
<tr>
<td>Acquire and installation of district wide technology improvement.</td>
<td>$ 527,000</td>
</tr>
<tr>
<td>Acquire and installation of district wide technology improvement.</td>
<td>3,383,000</td>
</tr>
<tr>
<td>Renovations to the existing high school and construction of a new high school at Dimond Park</td>
<td>657,000</td>
</tr>
<tr>
<td>Renovations to the existing high school and construction of a new high school at Dimond Park</td>
<td>2,313,000</td>
</tr>
<tr>
<td>Renovations, upgrades and improvements to various school facilities</td>
<td>7,717,000</td>
</tr>
<tr>
<td>Renovations to the existing high school and construction of a new high school</td>
<td>12,995,000</td>
</tr>
<tr>
<td>Renovations to the existing high school and construction of a new high school</td>
<td>20,000,000</td>
</tr>
<tr>
<td>Additional bonding for the renovation of the existing high school</td>
<td>8,155,000</td>
</tr>
<tr>
<td>Additional bonding for the renovation of the existing high school</td>
<td>4,345,000</td>
</tr>
<tr>
<td>Floyd Dryden renovation phase II and Harborview plumbing piping replacement projects</td>
<td>6,945,000</td>
</tr>
<tr>
<td>Construction of the new Thunder Mountain High School</td>
<td>8,000,000</td>
</tr>
<tr>
<td>Construction of the new Thunder Mountain High School</td>
<td>1,940,000</td>
</tr>
<tr>
<td>Construction of the new Thunder Mountain High School</td>
<td>44,060,000</td>
</tr>
<tr>
<td>Repairing and renovation of the Glacier Valley Elementary School</td>
<td>5,995,000</td>
</tr>
<tr>
<td>Running track and turf field at Thunder Mountain High School</td>
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<tr>
<td>Glacier Valley and Harborview Elementary Schools renovation</td>
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<tr>
<td>Additional costs to complete the Thunder Mountain High School and finish the auditorium</td>
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<tr>
<td>Additional funding to equip the Thunder Mountain High School</td>
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</tr>
<tr>
<td>Acquiring, constructing and equipment various harbor, utility and park improvements</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Acquiring, constructing and equipment various harbor, utility and park improvements</td>
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<tr>
<td>Construction of a new swimming facility at Dimond Park</td>
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<td>Construction of a new swimming facility at Dimond Park</td>
<td>-</td>
</tr>
</tbody>
</table>
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CITY AND BOROUGH ASSEMBLY

REVENUE SOURCE
Port Development Fee

PORT BONDS

'03A Port Revenue Bonds
Authority

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

Payment of Debt Service

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

Budgeting and Accounting for Debt Service

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

COMPARATIVES

<table>
<thead>
<tr>
<th>FY08 Actuals</th>
<th>FY09 Amended Budget</th>
<th>FY09 Projected Actuals</th>
<th>FY10 Approved Budget</th>
<th>FY10 Adopted Budget</th>
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<tbody>
<tr>
<td>EXPENDITURES:</td>
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<tr>
<td>Support to Port Development Fund</td>
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<tr>
<td>Total Areawide Debt</td>
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<tr>
<td>FUNDING SOURCES:</td>
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<tr>
<td>Fund Balance (To) From</td>
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<td>-</td>
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<tr>
<td>Total Funding Sources</td>
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<td>-</td>
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<tr>
<td>FUND BALANCE:</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
DEFINITIONS OF FUNDS
DEFINITIONS OF FUNDS

Governmental Funds

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

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

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

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

• Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.

• Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.

• Fire Department’s Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.

• School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.

• Capital Transit - This fund is used to account for the activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.

• Lands Fund – This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.

• Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garage. Funds generated from parking are used to maintain and develop new parking facilities.

• Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.

• Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations.

• Police Department - This department is used to account for CBJ's Roaded Service Area, police services. Services provided include public safety, traffic control and emergency dispatch.

• Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.

• Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund chemical dependency services.

• Sustainability Fund – This fund is used to provide a source of funding primarily for the capitalization of energy conservation projects and to educate residents on the importance of energy conservation.

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

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

• School Bonds
• Building Bonds
• Street Bonds
• Property Purchase Agreements
DEFINITIONS OF FUNDS

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

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

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

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

*Proprietary Funds*

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

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

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

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

*Fiduciary Funds*

*Trust and Agency Funds* - to account for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds.
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**Permanent Seasonal (PS):** Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.

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

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

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

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

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

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

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

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

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

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

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

**GAAP**
Generally Accepted Accounting Principles.
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<td><strong>General Obligation Bonds</strong></td>
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<td><strong>Goals</strong></td>
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<td><strong>Income</strong></td>
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<td><strong>Income Before Operating Transfers</strong></td>
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<td><strong>Incremental Request</strong></td>
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<td><strong>Interdepartmental Charges</strong></td>
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<td><strong>Interdepartmental Charges Sales Tax</strong></td>
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<td><strong>Interest Income</strong></td>
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<td><strong>Interfund Loans</strong></td>
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<td><strong>Interfund Transfers</strong></td>
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<tr>
<td><strong>Operating Transfers</strong></td>
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<tr>
<td><strong>Residual Equity Transfers</strong></td>
</tr>
<tr>
<td>a. Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.</td>
</tr>
<tr>
<td>b. The interfund equivalent of a &quot;capital grant&quot; 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.</td>
</tr>
</tbody>
</table>
c. Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

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

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

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

<table>
<thead>
<tr>
<th>Intergovernmental Revenues</th>
<th>Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.</th>
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</thead>
<tbody>
<tr>
<td>Internal Control</td>
<td>Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>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:</td>
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<td>a. Transactions are executed in accordance with management's general or specific authorization.</td>
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<td>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.</td>
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<tr>
<td></td>
<td>c. Access to assets is permitted only in accordance with management's authorization.</td>
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<tr>
<td></td>
<td>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.</td>
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<tr>
<td></td>
<td>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.</td>
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<tr>
<td>Lease-Purchase Agreements</td>
<td>Contractual agreements, which are termed “leases,” but which in substance, amount to purchase contracts for equipment and machinery.</td>
</tr>
<tr>
<td>Maintenance</td>
<td>The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.</td>
</tr>
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</table>
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.

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.
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