

BIENNIAL BUDGET
FISCAL YEARS 2015 AND 2016
YEAR 1 OF THE FY15/FY16 BIENNIAL BUDGET



City and Borough of Juneau Assembly

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Mayor

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Assembly Finance Committee

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Assembly Member

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Assembly Member

Carlton Smith
Assembly Member

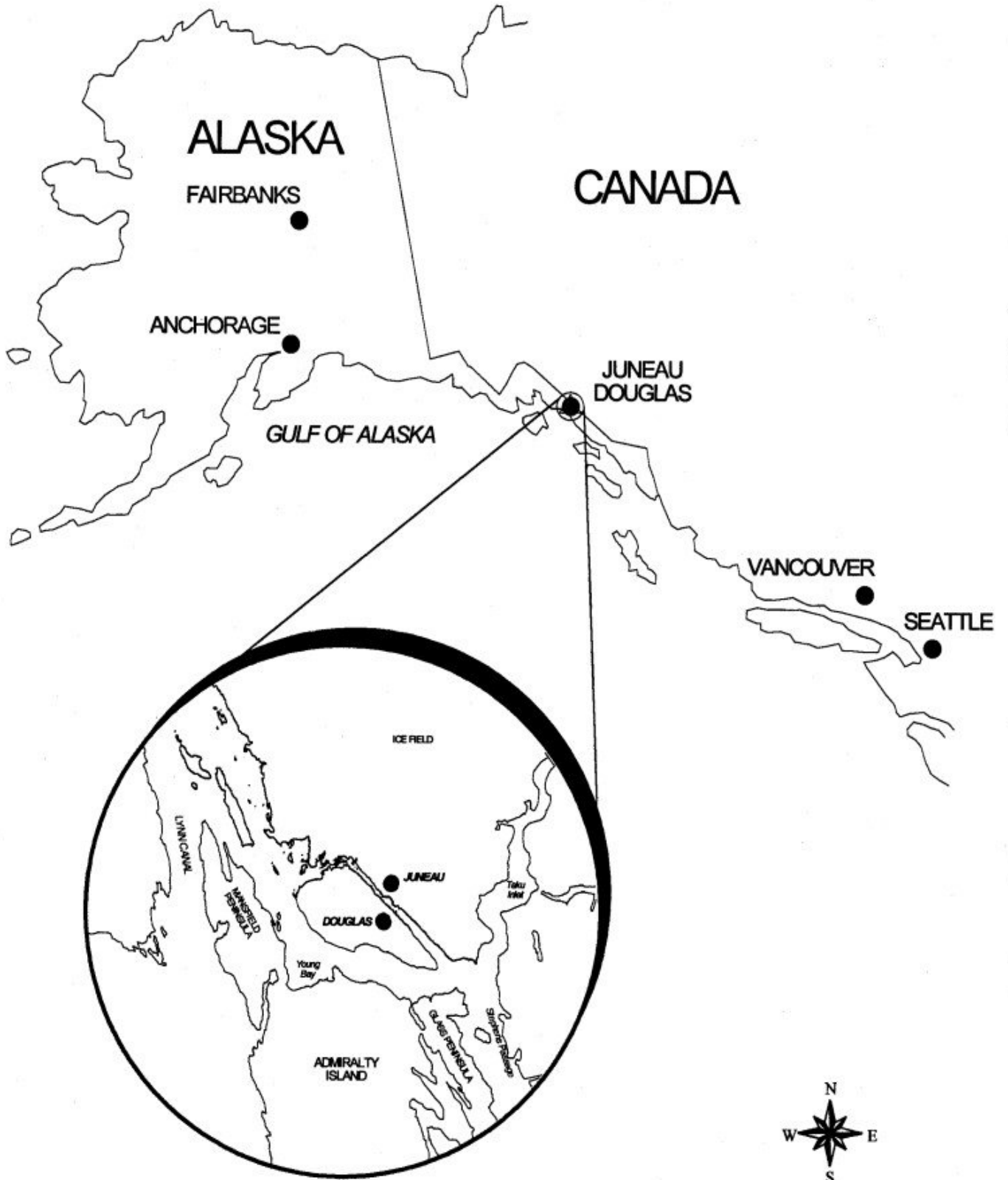
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Assembly Member

Kate Troll
Assembly Member

Jesse Kiehl
Assembly Member

Randy Wanamaker
Assembly Member

Kim Kiefer, *City and Borough Manager*
Rob Steedle, *Deputy City and Borough Manager*
Bob Bartholomew, *Finance Director*
Bonnie Chaney, *Budget Analyst*



VICINITY MAP

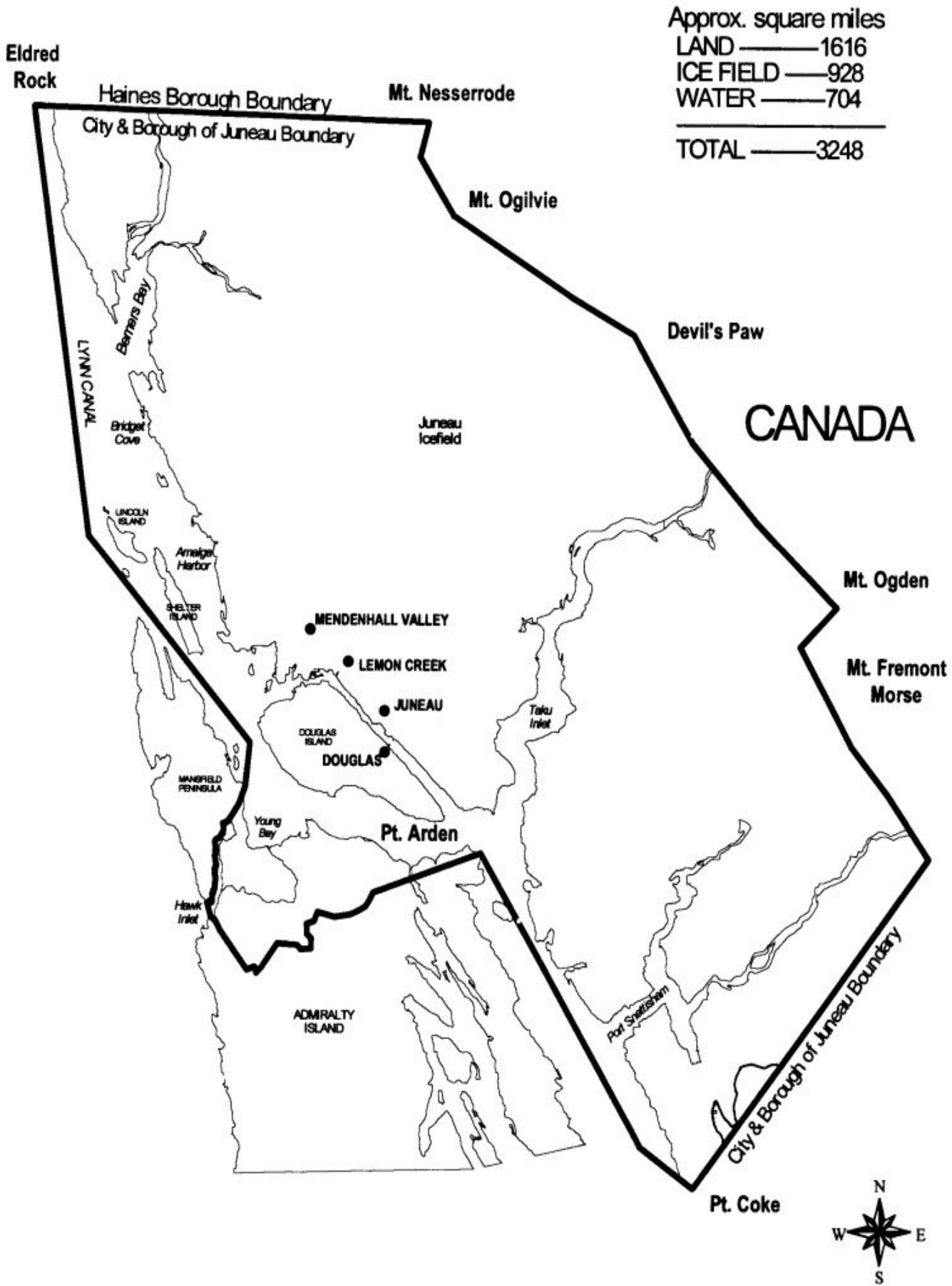


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OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

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

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets
- Capital Transit

Sales Tax

Nonmajor Funds

- Affordable Housing
- Debt Service
- Downtown Parking
- Eaglecrest Ski Area
- Fire Service Area
- Hotel Tax
- Library Minor Contributions
- Marine Passenger Fees
- Port Development Fees
- Special Assessments
- Tobacco Excise Tax
- Visitor Services
- Jensen-Olson Arboretum

Capital Projects - Roads & Sidewalks, Fire & Safety
Community Development, Parks & Recreation

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

- Airport
- Bartlett Regional Hospital
- Docks
- Harbors
- Water Utility
- Wastewater Utility

Nonmajor Fund

- Waste Management

Capital Project:

Major Funds

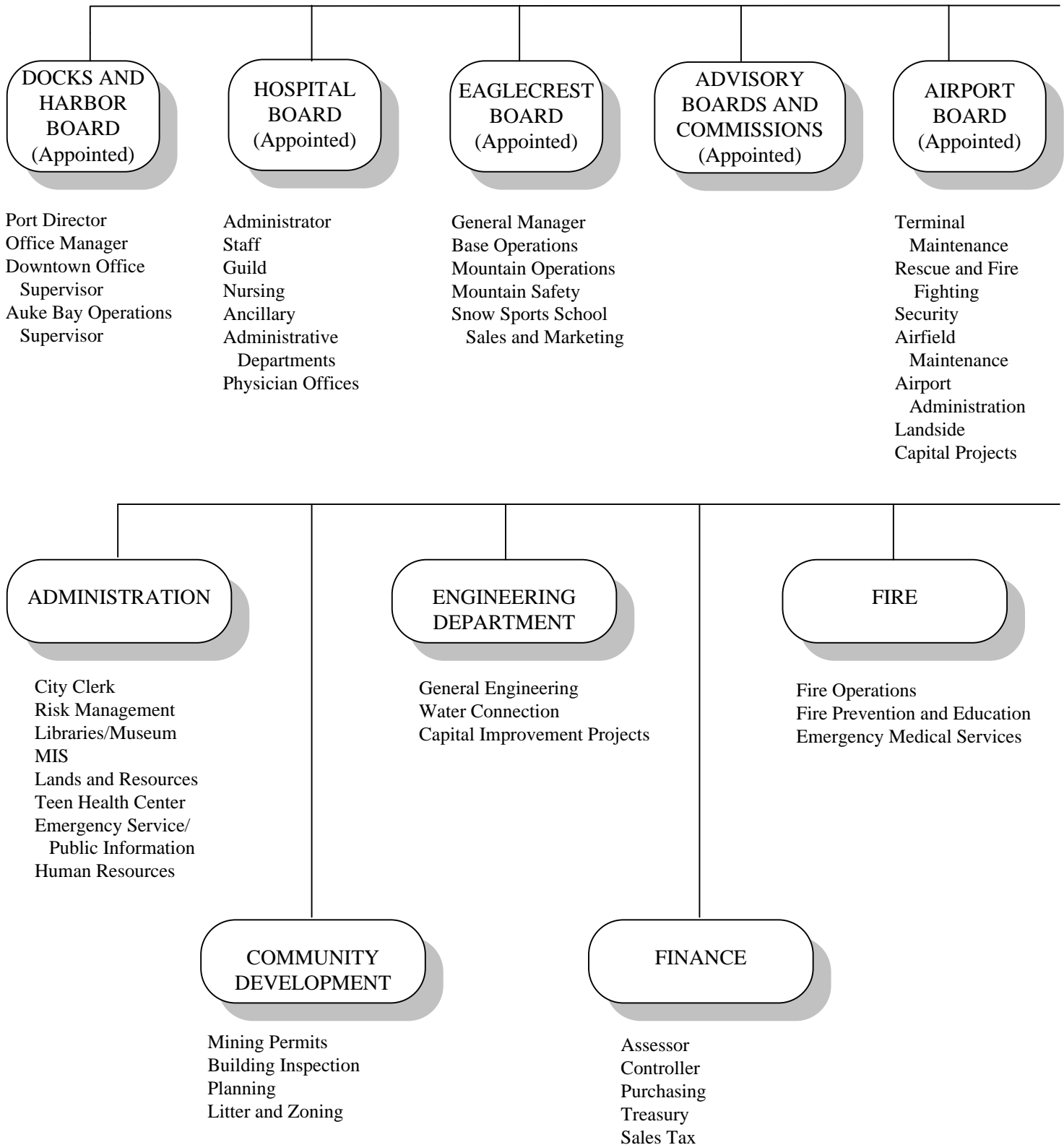
- Capital Projects

The CBJ has 5 agency funds for which no budget is adopted. The funds are used to report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others and do not support any CBJ programs.

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

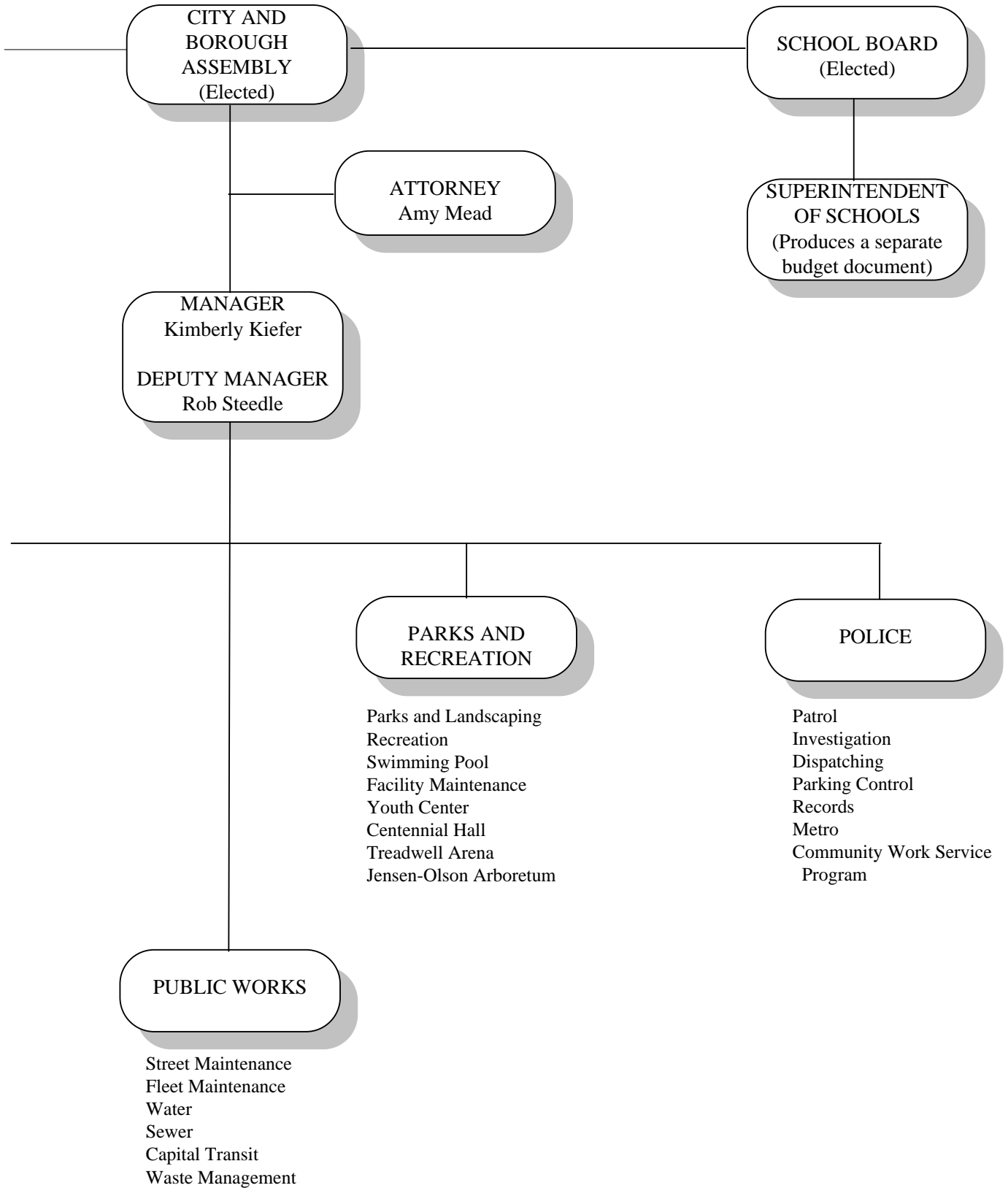
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

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

Overview

This section, which has two (2) 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)

Financial Summaries

This section contains the following comparative schedules for FY13 Actuals, FY14 Amended Budget, FY14 Projected Actuals, FY15 Adopted Budget and FY16 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY15 and FY16.

Property Assessment and Taxation

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

Major Revenue Analysis

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

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY15.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

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

Definition of Funds

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

Glossary

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



July 25, 2014

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

CITY MANAGER'S BUDGET MESSAGE

I hereby forward to the Assembly and community the official Budget Book for the adopted FY15 and approved FY16 Biennial Operating Budget. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY15) and approves, in concept, the second year's budget (FY16). The conceptually approved FY16 budget will be brought back before the Assembly next spring (2015) for review and consideration of any adjustments or changes that may be required.

In order to balance the FY15 Budget, it was necessary to: make \$3 million in budget reductions (operating budget \$2 million and capital budget \$1 million), use \$2.7 million of available fund balance, and raise fees by \$0.3 million. The significant reductions resulted in eliminating 12.04 positions making it harder to maintain an acceptable level of customer service in all areas. In balancing the FY15 budget, emphasis was placed on working towards a "sustainable" level of general government expenditures. The proposed FY16 budget includes the use of \$1.65 million from the Budget Reserve. Over the next year I will continue to evaluate additional ways to reduce expenditures and will work with the Assembly to evaluate existing tax exemptions and other revenue options that could reduce the use of reserves and provide sustainable solutions.

COMBINED BUDGET SUMMARY

The combined budget includes: 1) general government operations, 2) school district activity, 3) enterprise business activity, 4) capital construction projects, and 5) bond debt service. The total expenditure authorization is \$385 million and \$318 million respectively for FY15 and FY16, as summarized in the Executive Summary. Budgeted revenues total \$382 million (FY15) and \$310 million (FY16) with the net \$3 million and \$8 million shortfalls drawn from various fund balances. The most significant change from FY14 budget is a one-time FY15 \$64 million increase in the contribution to be paid to the Teachers Retirement Fund. This increase is funded with state revenues. Other major variances between the amended FY14 budget and the FY15 and FY16 budgets are highlighted below.

General Government Operations

FY15 expenditures are estimated at \$66.7 million. The budget includes \$2.0 million in reductions and the elimination of 12.04 positions. Wages and benefits decreased \$0.3 million, commodities, services and grant expenditures are down \$2.8 due to cost reductions and grants received in FY14 not reflected in that year's budget. FY16 expenditures are estimated at \$67.7 million, a net increase of \$1 million from FY15. The total includes \$0.6 million of unallocated reductions to be allocated during the next budget process. Wages and benefits increased \$2.3 million, commodities and services decreased \$1.3 primarily due to a reduction in Assembly sales tax grants.

CITY MANAGER'S BUDGET MESSAGE

FY15 revenues are estimated at \$64 million and there is a \$2.7 million draw from available fund balance. Significant changes from FY14 are: 1) a net \$1 million increase of federal revenue, 2) no change in local sales taxes, and 3) a \$0.9 million increase in property taxes. FY16 revenues are estimated at \$63.9 million with a \$2.1 million draw from available fund balance and a \$1.6 draw from the Budget Reserve. Significant changes from FY15 are: 1) \$1.7 million reduction in federal funding, 2) increase of \$0.3 million in sales tax, and 3) \$2.3 million in property tax (including a proposed .44 mill rate increase).

School District

Overall FY15 expenditures are \$157.5 million, a net increase of \$64.1 million from FY14. There is a \$64.8 million increase in the required contribution to the Teachers Retirement System that is being fully funded by the State of Alaska. State foundation funding has decreased \$0.2 million (resulting from combination of increase in base rate and decline in number of students), and local CBJ funding has decreased \$0.2 million.

Enterprise Funds

Total expenditure authorization for all enterprise funds is \$117 million, an increase of \$3 million (2.6%).

- Operationally the Hospital's expenses are \$86.1 million (down 1%). Overall financial operations are resulting in a \$1.6 million increase in fund balance.
- Airport authorized expenditures are \$6.1 and \$6.4 million respectively in FY15 and FY16. The FY15 costs are up \$200,000 (3%) and FY16 up \$300,000 (5%) and are funded by airport revenues.
- Docks & Harbors authorized expenditures total \$4.9 and \$5 million respectively in FY15 and FY16. The FY15 costs are up \$300,000 (6%) and FY16 up \$100,000 (2%) and are funded by user fees.
- Water, Wastewater, and Waste Management funds authorized expenditures total \$17.1 million and \$17.3 million respectively in FY15 and FY16. The FY15 costs are up \$2.2 million (15%) consisting of wages and benefits up \$700,000 and \$1.5 million for chemicals, inventory, and contractual services. FY16 costs are up \$300,000 (2%) for wage and benefit costs.

Capital Improvement Projects

Total capital improvement project (CIP) funding authorization from CBJ is \$18.3 million and \$19.5 million respectively in FY15 and FY16. The FY15 funding is down \$3.1 million resulting from a reallocation of \$1 million to the operating budget as well as changes in funding from the Water and Wastewater Utilities, sales tax, port development fees, and marine passenger fees. FY16 funding is up \$1.2 million due to a projected increase in available sales tax.

OPERATIONAL AND DEBT SERVICE MILL LEVIES

The total FY15 debt service expenditure authorization is \$28.4M, an increase of \$2.1 million (8%). \$3.3 million of the debt service is for revenue bonds (Hospital, Harbors, and Wastewater), unchanged from FY14. The remaining debt service is for general obligation bonds: \$19.7 million for school and \$5.4 for other CBJ capital projects. The funding for revenue bond payments comes from enterprise fund revenue. The funding for school bond payments comes from the State of Alaska (\$14.1 million) and property taxes (\$5.6 million). To meet these obligations it was necessary to increase the debt service portion of property tax mill rate by 0.10 mills to a total of 1.5 mills. The funding for other CBJ capital projects bond payments comes from sales tax (\$2.6 million) and a draw on fund balance. FY16 debt service expenditure authorization is \$25.6 million, a decrease of \$2.8 million (9.5%). The decrease is almost entirely due to final payment on one series of school bonds in FY15.

CITY MANAGER'S BUDGET MESSAGE

SUMMARY

I appreciate the hard work put in by the Assembly and CBJ staff to balance this year's budget. The \$2 million reductions in general government impact a variety of programs and services; although we will continue to look for efficiencies, the reductions will negatively affect the quality of public services.

The FY15 budget was balanced with a focus on cost reductions (both operating and capital programs), use of non-sustainable fund balance, and \$0.3 million increase in revenues. In addition, the FY15 budget maintains most of the reductions in services implemented over the past four years. At the end of FY15 we project approximately \$5.4 million in general government available fund balance. In addition to the available fund balance, we project \$12.4 million in the restricted budget reserve fund balance.

As we look forward to balancing the FY16 budget we will need to take a hard look at what services and programs can be eliminated and where revenues can be raised. Juneau is a strong and diverse community, where the citizens have come to expect responsive municipal services delivered in an efficient manner. Our property assessments and sales tax revenues are stable and our population is stable. As City Manager, I appreciate the Assembly's and the community's support in providing the City with the necessary resources and funding to meet the various public needs and allow us all to live in a safe and progressive community of which we can be proud.

Respectfully submitted,



Kimberly A. Kiefer
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between the FY14 Amended Budget, the FY15 Adopted and FY16 Approved Budgets. You will find additional budgetary change details included in each departmental budget sections under the title “Budget Highlight”.

	FY14		FY15		FY16	
	<u>Amended</u>	<u>Adopted</u>	<u>% Change</u>	<u>Approved</u>	<u>% Change</u>	
Funding Sources:						
State Support (<i>Note 1</i>)	\$ 79,875,500	144,703,100	81.16	74,781,200	(48.32)	
Federal Support (<i>Note 2</i>)	5,550,100	6,557,100	18.14	4,816,700	(26.54)	
Taxes (<i>Note 3</i>)	93,613,200	93,373,100	(0.26)	96,051,300	2.87	
Charges for Services (<i>Note 4</i>)	120,953,900	113,931,200	(5.81)	110,438,800	(3.07)	
Licenses, Permits, Fees (<i>Note 5</i>)	13,814,700	12,591,100	(8.86)	12,662,200	0.56	
Sales	578,200	390,700	(32.43)	401,300	2.71	
Rentals & Leases	4,274,700	4,360,400	2.00	4,416,800	1.29	
Fines and Forfeitures (<i>Note 6</i>)	446,100	602,900	35.15	648,700	7.60	
Investment & Interest Income (<i>Note 7</i>)	3,238,000	2,640,800	(18.44)	3,008,100	13.91	
Special Assessments (LIDS)	140,900	120,500	(14.48)	89,100	(26.06)	
Other Miscellaneous Revenue	1,850,600	2,086,100	12.73	2,086,700	0.03	
Fund Balance Usage (Contribution)	(1,838,000)	3,330,000	(2.81)	8,435,600	1.53	
Total Funding Sources	<u>\$ 322,497,900</u>	<u>384,687,000</u>	19.28	<u>317,836,500</u>	(17.38)	
Expenditures:						
General Government, City (<i>Note 8</i>)	\$ 65,125,300	64,499,100	(0.96)	65,332,400	1.29	
General Government, School District (<i>Note 9</i>)	93,388,700	157,547,800	68.70	88,024,400	(44.13)	
Non-Board Enterprise (<i>Note 10</i>)	14,845,300	17,101,400	15.20	17,229,300	0.75	
Board Controlled (<i>Note 11</i>)	100,362,800	100,016,600	(0.34)	101,995,800	1.98	
Internal Service Funds (<i>Note 12</i>)	2,849,300	1,395,600	(51.02)	2,509,300	79.80	
Debt Service (<i>Note 13</i>)	22,946,500	25,107,700	9.42	22,463,700	(10.53)	
Capital Projects (<i>Note 14</i>)	22,102,500	18,296,300	(17.22)	19,551,300	6.86	
Special Assessments	377,500	282,000	(25.30)	289,800	2.77	
Special Appropriations	500,000	440,500	(11.90)	440,500	-	
Total Expenditures	<u>\$ 322,497,900</u>	<u>384,687,000</u>	19.28	<u>317,836,500</u>	(17.38)	

See below and on the following page for differences to note when comparing the FY14 Amended, FY15 Adopted and FY16 Approved Budgets.

1. State Support – The FY15 Adopted Budget has an increase of \$64,827,600 in State Support with the most significant change being a \$64.5M increase in the State’s contribution to the Juneau School District’s retirement programs (PERS and TRS). This is partially offset by a \$1.8M decrease in State Support to Education. The \$69.9M decrease between FY15 and FY16 is due to a decrease in the State’s contribution the School District’s retirement system of \$67.8M and a \$1.65M decrease in School Construction Debt Reimbursement.
2. Federal Support – The increase in the FY15 Adopted Budget is due to a one year extension of the Federal Payment in Lieu Taxes program, which is partially offset by the elimination of the Secure Rural Schools/Roads program. The FY16 decrease reflects the loss of the Federal PILT.

EXECUTIVE SUMMARY

3. Tax Revenues – The decrease between FY14 and FY15 is due to a combination of factors which included a 0.10 increase in the debt mill levy and a decrease of \$1M in sales tax revenues. The increase between FY15 and FY16 is due to an anticipated increase in the mill levy, a projected 1% increase in assessed values and a very slight increase (< 1%) in sales tax revenues.
4. Charges for Services – The decrease between FY14 and FY15 is due to a change in how Bartlett Regional Hospital (BRH) accounts for bad debt. In FY14 and prior, this was treated as an expenditure but beginning in FY15, bad debt will be offset against revenue. The additional decrease in FY16 is due the ending of the Medicare Rural Hospital Demonstration Project at BRH. This project provided approximately \$3.7M to BRH.
5. Licenses, Permits and Fees – The decrease between FY14 and FY15 is largely due a decrease in grant funding and the closing of an agency fund that was no longer needed in the School District – Other Special Revenue Fund.
6. Fines and Forfeitures – The decrease between FY14 and FY15 is primarily the result of fewer parking citations due to the failure of an automated parking management system.
7. Investment and Interest Income – The decrease between FY14 and FY15 is due to prior year budget set to high based on current market interest rates, which remain at historic lows. Based on Federal Reserve guidance FY16 income estimates are raised slightly, though the total investment return remains very volatile with large amounts of income potentially lost due to temporary market value adjustments.
8. General Government, City – The \$300,000 decrease between the FY14 and FY15 budgets is the net result of \$1.2 million wage & benefits expenditure increase offset by \$1.9 million of reductions. The \$800,000 increase in FY16 is the result \$2.1 million of wage & benefit costs, partially offset by continued budget reductions.
9. School District – The increase between FY14 and FY15 is primarily driven by the additional funding received from the State for the School District’s retirement programs. The decrease between FY15 and FY16 is directly related to the decrease in funding received from the State for the School District’s retirement programs
10. Non-Board Enterprise – The non-board controlled enterprise operations are the Water and Wastewater Utilities and the Waste Management function, which includes recycling and hazardous waste disposal. The increase between FY14 and FY15 is primarily due to increases associated with the Wastewater Utility’s need for consulting, engineering and electrical work to maintain and improve the aging wastewater treatment plants.
11. Board Controlled – The decrease between FY14 and FY15 is directly related to reductions in the expenditure budget for Bartlett Regional Hospital. The reduction continues in FY16.
12. Internal Service Funds – These are internal City operations that are fully self-funded. They include Risk Management and Fleet operations (both maintenance and replacement). The changes between the FY14, FY15 and FY16 Budgets are a combination of fluctuations in major equipment purchases through the Equipment Replacement Fund and significant fluctuations in health care costs.
13. Debt Service – The increase between FY14 and FY15 is primarily due to the expected issuance of \$22 million in general obligation bonds in FY15 (originally approved by voters in 2012). The decrease between FY15 and FY16 is due to the final payment on a series of School bonds being made in FY15.
14. Capital Projects – The capital projects differences between FY14, FY15 and FY16 are the result of changes in funding from sales tax, Water and Wastewater Utilities, and port fee and marine passenger fee funded projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY15 Adopted Budget includes funding for 1,714.01 Full Time Equivalent (FTE's) positions. The FY15 Adopted Budget staffing is 9.86 FTEs less than the FY14 Amended staffing level. The decrease consists of –

- an increase of 0.09 FTEs in the General Fund
- a decrease of 6.88 FTEs in the Special Revenue Funds, excluding the School District
- a decrease of 19.65 FTEs in the School District
- an increase of 20.88 FTEs in the Enterprise Funds
- a decrease of 3.30 FTEs in Capital Project – Engineering
- a decrease of 1.00 FTEs in Public Works Administration

Total FTE staffing changes and a reconciliation between FY14 Adopted Staffing, FY14 Amended, FY15 Adopted and FY16 Approved Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	<u>FTE</u>
FY14 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,732.14
FY14 General Government and Enterprise midyear staffing changes <i>(Note 1 below)</i>	(8.92)
FY14 School District increases/(decreases)	0.64
	1,723.86
FY14 Amended , referenced in full time equivalent positions (FTEs)	1,723.86
FY15 General Government and Enterprise increases <i>(Note 2 on the following page)</i>	28.56
FY15 General Government and Enterprise decreases <i>(Note 3 on the following page)</i>	(18.77)
FY15 School District increases/(decreases)	(19.65)
	1,714.01
FY15 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,714.01
FY16 General Government increases/(decreases) <i>(Note 4 on the following page)</i>	1.00
	1,715.01
FY16 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,715.01
	1,715.01
(1) FY14 General Government and Enterprise Midyear Staffing Changes	
Law: Additional staff required to handle School District and Hospital law functions	2.00
Parks and Landscape: Additional staffing required to manage increased work load	0.34
Downtown Parking: FTE adjustment to reflect actual hours worked	(0.34)
Community Development: Eliminated specified vacancies	(1.50)
Police: Eliminated specified vacancies	(5.50)
Streets: Elimination of specified vacancies	(2.00)
Parks and Recreation: Eliminated specified vacancies	(1.92)
Total FY14 Midyear Staffing Changes	(8.92)

EXECUTIVE SUMMARY

	<u>FTE</u>
(2) FY15 Increases	
Bartlett Regional Hospital	14.46
Manager: Addition of position funded by UAS	1.00
Human Resources: Additional staffing due to taking on HR duties for BRH.	0.10
Libraries: Museum Division transferred from Parks and Rec for an increase of 3.89 FTEs and 1.25 FTEs were eliminated.	2.64
Capital Transit: Assigned FTE value to temporary positions	0.65
Airport: Added 1.0 FTE in project staff; assigned FTE value to temporary positions	5.66
Harbors: Adjustment of FTEs to address workload changes and federal mandates.	3.05
Streets: Reinstated position planned to split with Water	0.50
Water: Reinstated position planned to split with Streets	0.50
Total FY15 Increases	<u><u>28.56</u></u>
(3) FY15 Decreases	
Eaglecrest: Adjustment to actual workload needs	(0.25)
Community Development: Eliminated Database Specialist and Code Compliance Officer.	(2.00)
Finance: Eliminated a 1.0 FTE Accountant II position. An Accounting Tech position had increased from 0.80 to 1.0 FTEs during FY14.	(0.80)
JPD: Eliminated Building Custodian and Administrative Assistant.	(2.00)
Law: Eliminated paid legal intern.	(0.40)
Parks and Recreation: Museum Division moved to Libraries and eliminated an additional 3.42 FTEs.	(6.03)
Engineering: Workload adjustment	(3.50)
Docks: Adjustment of FTEs to address workload changes and federal mandates and regulations	(1.29)
PW Administration: Eliminate Deputy Director position	(1.00)
Wastewater: Elimination of specified vacancies	(1.50)
Total FY15 Decreases	<u><u>(18.77)</u></u>
(4) FY16 Increases	
Wastewater: Reinstated Laboratory Technician	1.00
Total FY16 Increases	<u><u>1.00</u></u>

NOTES

This page is available for notes.

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
State Support:					
Foundation Funding	\$ 39,443,300	38,275,000	37,663,900	38,020,100	37,767,700
School Construction Debt Reimb	12,398,000	13,667,600	13,552,400	14,114,900	12,463,900
Contribution for School PERS/TRS	12,870,900	13,620,900	13,620,900	78,174,100	10,393,300
State Shared Revenues	4,136,000	2,511,100	2,500,500	2,524,100	2,524,100
School Grants	4,558,900	4,805,700	5,405,700	4,719,700	4,855,500
State Aid to Schools	909,500	908,100	908,100	1,537,000	1,160,000
ASHA "In Lieu" Tax	-	40,000	47,700	40,000	40,000
State Marine Passenger Fee	4,000,000	4,477,500	4,371,900	4,275,000	4,275,000
Miscellaneous Grants	1,752,400	1,569,600	1,398,300	1,298,200	1,301,700
Total State Support	80,069,000	79,875,500	79,469,400	144,703,100	74,781,200
Federal Support:					
Federal "In Lieu" Tax	1,797,900	-	-	1,715,000	15,000
Secure Rural School/Roads	835,800	-	757,600	-	-
Federal Bond Subsidy	229,200	229,200	211,000	229,200	229,200
Miscellaneous Grants	5,360,600	5,320,900	5,406,200	4,612,900	4,572,500
Total Federal Support	8,223,500	5,550,100	6,374,800	6,557,100	4,816,700
Local Support:					
Taxes:					
Property	44,334,000	45,603,200	45,227,500	46,209,100	48,558,300
Sales	43,114,000	44,675,000	43,600,000	43,675,000	44,025,000
Alcohol	918,900	925,000	925,000	934,000	943,000
Tobacco Excise	1,446,400	1,340,000	1,340,000	1,280,000	1,225,000
Hotel	1,159,300	1,070,000	1,275,000	1,275,000	1,300,000
Total Taxes	90,972,600	93,613,200	92,367,500	93,373,100	96,051,300
Charges for Services:					
General Fund	1,399,900	1,595,800	1,030,800	1,074,100	1,073,900
Special Revenue Funds	4,406,800	4,379,100	4,220,000	4,237,000	4,256,300
Enterprise Funds	105,372,400	114,979,000	116,643,900	108,620,100	105,108,600
Total Charges for Services	111,179,100	120,953,900	121,894,700	113,931,200	110,438,800
Licenses, Permits, Fees					
General Fund	747,000	783,300	766,000	796,600	963,600
Special Revenue Funds	11,257,400	12,084,400	11,256,600	10,802,500	10,706,600
Enterprise Funds	922,900	865,000	800,000	900,000	900,000
Special Assessments	177,900	82,000	160,400	92,000	92,000
Total Licenses Permits, Fees	13,105,200	13,814,700	12,983,000	12,591,100	12,662,200
Fines and Forfeitures:					
General Fund	119,500	191,600	95,000	112,400	114,100
Special Revenue Funds	194,900	207,900	137,600	446,700	494,700
Enterprise Funds	12,700	10,800	7,800	12,800	12,800
Special Assessments	36,900	35,800	30,700	31,000	27,100
Total Fines and Forfeitures	\$ 364,000	446,100	271,100	602,900	648,700

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Sales:					
General Fund	\$ 800	5,500	200	10,200	10,200
Special Revenue Funds	753,300	542,700	338,300	350,500	361,100
Enterprise Funds	37,400	30,000	30,000	30,000	30,000
Total Sales	791,500	578,200	368,500	390,700	401,300
Investment & Interest Income:					
General Fund	1,442,600	2,022,300	1,843,000	1,951,200	2,187,100
Permanent Fund	200,000	160,000	160,000	188,000	201,000
Special Revenue Funds	44,600	57,200	19,000	16,700	14,000
Enterprise Funds	348,300	851,000	402,100	399,300	512,400
Internal Service	21,700	63,000	47,300	56,600	67,200
Debt Service	67,400	84,500	59,200	29,000	26,400
Total Investment & Interest	2,124,600	3,238,000	2,530,600	2,640,800	3,008,100
Rents and Leases:					
Permanent Fund	11,200	11,800	11,800	11,800	11,800
Special Revenue Funds	1,420,600	1,500,400	1,359,700	1,479,800	1,536,200
Enterprise Funds	2,535,200	2,762,500	2,718,800	2,868,800	2,868,800
Total Rents and leases	3,967,000	4,274,700	4,090,300	4,360,400	4,416,800
Donations:					
General Fund	1,700	1,900	1,900	7,000	7,000
Special Revenue Funds	30,800	51,300	49,700	28,700	28,700
Total Donations	32,500	53,200	51,600	35,700	35,700
Other:					
Special Assessments	160,400	140,900	128,600	120,500	89,100
Bond Proceed & Premiums	8,831,500	-	-	-	-
Student Activities Fundraising	1,864,700	1,705,000	1,705,000	1,950,000	1,950,000
Other Miscellaneous Revenues	96,900	92,400	246,500	100,400	101,000
Total Other	10,953,500	1,938,300	2,080,100	2,170,900	2,140,100
Total Local Support	233,490,000	238,910,300	236,637,400	230,096,800	229,803,000
Total Revenues	321,782,500	324,335,900	322,481,600	381,357,000	309,400,900
Fund Balance Usage (Contribution):					
General Fund	323,800	107,100	392,200	1,157,600	(17,500)
Equipment Acquisition Fund	625,800	542,100	781,200	(33,100)	335,000
Other Funds	(14,952,000)	(2,487,200)	(7,852,400)	2,205,500	8,118,100
Total Fund Balance Usage (Contribution)	(14,002,400)	(1,838,000)	(6,679,000)	3,330,000	8,435,600
Total Revenues, Fund Balance Usage and Contributions	\$307,780,100	322,497,900	315,802,600	384,687,000	317,836,500

SUMMARY OF EXPENDITURES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
General Fund:					
Mayor & Assembly	\$ 3,412,700	5,320,500	5,247,800	4,640,500	3,218,000
Law	1,793,300	2,037,500	1,983,300	2,093,400	2,132,700
Administration:					
Manager	1,226,300	1,667,000	1,633,500	1,504,300	1,545,300
Clerk	478,800	540,000	515,200	546,600	558,800
Mgmt Information Systems	1,987,000	2,239,100	2,100,500	2,427,700	2,456,300
Human Resources	562,700	570,800	544,400	577,000	602,500
Libraries	2,307,600	2,374,400	2,227,900	2,813,100	2,857,300
Finance	5,149,100	5,309,100	5,198,100	5,326,600	5,572,000
Community Development	2,561,500	2,844,300	2,775,000	2,777,300	2,875,100
Capital City Rescue	4,085,100	4,279,400	4,279,400	4,202,000	4,332,200
General Engineering	390,000	463,800	409,200	443,100	467,200
Building Maintenance	2,238,500	2,450,500	2,393,000	2,385,900	2,505,000
Parks and Landscape	1,653,500	1,831,800	1,798,600	1,945,600	1,996,800
Capital Projects Indirect Cost	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,109,400)	(4,184,200)	(4,106,400)	(4,261,400)	(4,295,700)
Return Marine Passenger Fee Proceeds	25,900	-	-	-	-
Support to other funds	25,588,500	25,579,400	25,579,400	25,741,900	25,741,900
Total	48,826,800	52,799,100	52,054,600	52,639,300	52,041,100
Special Revenue Funds:					
Visitor Services	2,016,500	2,095,500	2,086,400	2,155,100	2,169,700
Downtown Parking	570,300	604,300	581,200	504,100	496,200
Affordable Housing	69,000	-	-	75,000	-
Lands	611,800	964,200	781,700	860,000	906,900
Education - Operating	76,732,400	77,450,600	77,141,500	142,849,800	73,936,900
Education - Special Revenue	14,805,600	15,938,100	15,938,100	14,698,000	14,087,500
Eaglecrest	2,520,200	2,795,900	2,515,500	2,846,300	2,881,700
Service Areas:					
Police	12,710,600	13,703,400	13,082,400	13,776,700	14,469,600
Streets	4,940,400	5,306,500	5,207,400	5,324,300	5,496,600
Parks and Recreation	4,962,700	5,586,700	5,168,900	4,970,100	5,195,400
Capital Transit	6,415,900	6,735,600	6,512,800	6,695,400	6,992,900
Capital City Fire	3,358,800	3,406,300	3,406,300	3,790,200	3,951,400
Sales tax	739,900	766,600	749,800	698,400	717,800
Hotel tax	28,200	29,200	28,600	13,800	14,300
Tobacco Excise tax	15,900	16,500	16,100	16,400	17,000
Marine Passenger Fee	5,500	5,500	5,500	5,500	5,500
Port Development	5,500	5,500	5,500	5,500	5,500
Library Minor Contributions	-	25,000	-	-	-
Interdepartmental Charges	(795,400)	(1,345,200)	(1,382,300)	(1,288,800)	(1,405,600)
Return Marine Passenger Fee Proceeds	49,700	-	-	-	-
Support to other funds	57,404,700	59,811,900	59,711,900	56,249,400	57,847,800
Total	\$187,168,200	193,902,100	191,557,300	254,245,200	187,787,100

SUMMARY OF EXPENDITURES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Permanent Fund:					
Jensen-Olson Arboretum					
Support to other funds	\$ 311,800	85,800	85,800	87,500	89,300
Enterprise Funds:					
Airport	5,481,100	5,872,700	5,867,700	6,097,900	6,395,800
Harbors	3,163,500	3,264,000	3,255,300	3,551,900	3,620,800
Docks	1,189,800	1,392,300	1,305,000	1,403,500	1,432,100
Waste Management	787,300	1,500,000	1,212,100	1,325,400	1,264,300
Water	3,223,200	3,482,700	3,303,600	3,640,300	3,727,200
Wastewater	8,655,700	9,873,600	9,619,400	12,146,700	12,248,800
Bartlett Regional Hospital	76,753,900	87,037,900	85,677,400	86,117,000	87,665,400
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Support to other funds	2,695,000	900,000	900,000	450,000	450,000
Total	101,938,500	113,312,200	111,129,500	114,721,700	116,793,400
Internal Service Funds:					
Public Works Fleet	2,297,900	2,565,000	2,409,900	2,561,000	2,583,000
Equipment Acquisition Fund	2,841,300	2,539,700	2,763,100	2,194,400	2,647,500
Risk Management	19,177,900	21,962,100	20,315,300	21,903,100	23,435,300
Interdepartmental Charges	(22,933,500)	(24,217,500)	(23,738,200)	(25,262,900)	(26,156,500)
Total	1,383,600	2,849,300	1,750,100	1,395,600	2,509,300
Capital Projects:					
Capital Projects	23,884,600	22,102,500	22,102,500	18,296,300	19,551,300
Support to other funds	1,675,900	1,457,800	1,457,800	-	-
Total	25,560,500	23,560,300	23,560,300	18,296,300	19,551,300
Debt Service Fund	29,706,300	22,946,500	22,777,500	25,107,700	22,463,700
Special Assessments:					
Special Assessments	202,000	377,500	172,900	282,000	289,800
Support to other funds	14,400	10,900	10,900	11,000	11,000
Total	216,400	388,400	183,800	293,000	300,800
Work Force:					
CIP Engineering	609,400	2,226,700	568,200	2,173,800	2,257,900
Public Works Administration	375,600	566,200	423,600	441,900	445,800
Interdepartmental Charges	(985,000)	(2,792,900)	(991,800)	(2,615,700)	(2,703,700)
Total	-	-	-	-	-
Total All Funds (Gross) Before Better Capital City	395,112,100	409,843,700	403,098,900	466,786,300	401,536,000
Better Capital City	433,900	500,000	449,500	440,500	440,500
Total All Funds (Gross)	395,546,000	410,343,700	403,548,400	467,226,800	401,976,500
Support to other funds	(87,765,900)	(87,845,800)	(87,745,800)	(82,539,800)	(84,140,000)
Total Expenditures	\$307,780,100	322,497,900	315,802,600	384,687,000	317,836,500

SUMMARY OF STAFFING

	FY11	FY12	FY13	FY14	FY15	FY16
	FTE	FTE	FTE	Amended	Adopted	Approved
	FTE	FTE	FTE	FTE	FTE	FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	9.40	11.40	11.00	11.00
Administration:						
Manager	8.63	8.00	8.00	8.00	9.00	9.00
Clerk and Elections	3.70	3.70	3.70	3.70	3.70	3.70
Mgmt Information Systems	13.66	13.66	13.66	13.66	13.66	13.66
Human Resources	4.30	4.30	4.30	4.30	4.40	4.40
Libraries	21.72	22.22	22.22	22.22	24.86	24.86
Finance	47.00	47.00	45.25	45.80	45.00	45.00
Community Development	26.50	26.50	26.25	24.75	22.75	22.75
General Engineering	4.90	4.90	3.55	3.55	3.35	3.35
Building Maintenance	11.75	11.75	11.75	11.75	11.75	11.75
Parks and Landscape	18.08	17.46	17.47	17.81	17.56	17.56
Total	178.64	177.89	174.55	175.94	176.03	176.03
Special Revenue Funds:						
Visitor Services	7.16	7.16	7.33	7.33	7.33	7.33
Capital Transit	38.83	38.83	38.83	38.83	39.48	39.48
Downtown Parking	0.42	0.50	0.65	0.31	0.31	0.31
Lands	3.00	3.00	3.00	3.00	3.00	3.00
Education	779.98	750.18	689.53	680.48	660.83	660.83
Eaglecrest	28.50	31.92	31.92	33.88	33.63	33.63
Police	95.34	95.34	95.34	94.84	92.84	92.84
Streets	25.75	25.75	24.75	21.80	22.30	22.30
Parks and Recreation	62.35	62.27	61.87	59.95	54.17	54.17
Capital City Fire/Rescue	44.86	44.86	44.98	44.98	44.98	44.98
Total	1,086.19	1,059.81	998.20	985.40	958.87	958.87
Enterprise Funds:						
Airport	28.42	29.42	29.42	29.42	35.08	35.08
Harbors	13.13	13.92	14.62	14.62	17.67	17.67
Docks	9.86	11.25	12.05	12.05	10.76	10.76
Hazardous Waste	1.00	1.00	1.00	1.00	1.00	1.00
Water	15.00	15.16	15.16	14.16	14.66	14.66
Wastewater	35.00	35.84	35.84	35.84	34.34	35.34
Bartlett Regional Hospital	394.86	435.32	439.50	420.18	434.65	434.65
Total	497.27	541.91	547.59	527.27	548.16	549.16
Internal Service Funds:						
Public Works Fleet	6.25	6.25	6.25	6.20	6.20	6.20
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	11.95	11.95	11.95	11.90	11.90	11.90
Special Assessments:						
Special Assessments	1.60	1.60	1.50	1.25	1.25	1.25
Total	1.60	1.60	1.50	1.25	1.25	1.25
Work Force:						
CIP Engineering	21.34	21.34	18.10	18.10	14.80	14.80
Public Works Administration	3.00	4.00	4.00	4.00	3.00	3.00
Total	24.34	25.34	22.10	22.10	17.80	17.80
Total Staffing	1,799.99	1,818.50	1,755.89	1,723.86	1,714.01	1,715.01

INTERDEPARTMENTAL CHARGES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
General Fund:					
Mayor and Assembly	\$ 52,800	52,800	52,800	51,200	51,200
Law	271,600	271,600	271,600	339,700	339,700
Manager	53,100	53,100	53,100	129,300	129,300
Clerk	122,000	136,500	134,200	155,000	155,000
Mgmt Information Systems	535,500	535,500	535,500	491,100	491,100
Human Resources	169,400	169,400	169,400	162,600	162,600
Finance	1,871,800	1,905,700	1,882,200	1,814,500	1,835,000
General Engineering	18,600	18,600	18,600	11,700	11,700
Building Maintenance	953,100	977,700	925,700	997,800	1,011,600
Parks and Landscape	61,500	63,300	63,300	108,500	108,500
Total	4,109,400	4,184,200	4,106,400	4,261,400	4,295,700
Special Revenue Funds:					
Capital City Fire	562,300	574,700	572,500	573,000	594,000
Police	-	531,100	565,400	564,600	665,800
Downtown Parking	96,500	107,500	107,500	-	-
Fire Service Area	1,200	1,200	1,200	1,200	1,200
Roaded Service Area	135,400	130,700	135,700	150,000	144,600
Total	795,400	1,345,200	1,382,300	1,288,800	1,405,600
Internal Service Funds:					
Public Works Fleet	2,295,900	2,514,900	2,372,800	2,510,000	2,529,200
Equipment Acquisition Fund	1,768,800	1,934,600	1,934,600	2,170,900	2,245,300
Risk Management	18,868,800	19,768,000	19,430,800	20,582,000	21,382,000
Total	22,933,500	24,217,500	23,738,200	25,262,900	26,156,500
Enterprise Fund:					
Docks	11,000	11,000	11,000	11,000	11,000
Total Operating Interdepartmental Charges	27,849,300	29,757,900	29,237,900	30,824,100	31,868,800
Work Force:					
CIP Engineering	609,400	2,226,700	568,200	2,173,800	2,257,900
Public Works Administration	375,600	566,200	423,600	441,900	445,800
	985,000	2,792,900	991,800	2,615,700	2,703,700
Total Interdepartmental Charges	\$ 28,834,300	32,550,800	30,229,700	33,439,800	34,572,500

SUPPORT TO OTHER FUNDS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
General Fund Support to:					
Education - Operating	\$ 23,676,500	24,134,400	24,134,400	24,526,900	24,526,900
Education - Special Revenue	652,000	570,000	570,000	377,500	377,500
Eaglecrest	725,000	725,000	725,000	687,500	687,500
Fire Service Area	50,000	-	-	-	-
Visitor Services	185,000	150,000	150,000	150,000	150,000
Marine Passenger Fee	25,900	-	-	-	-
Capital Projects	300,000	-	-	-	-
Total	25,614,400	25,579,400	25,579,400	25,741,900	25,741,900
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	11,445,000	15,297,000	15,297,000	13,788,500	13,992,000
Capital Projects	14,518,100	14,317,200	14,317,200	12,612,200	13,937,000
Bartlett Regional Hospital	845,000	987,000	987,000	945,000	945,000
Debt Service	1,481,900	1,507,800	1,507,800	2,617,800	2,613,000
Roaded Service Area	12,994,000	11,139,000	11,139,000	12,090,500	12,224,000
Fire Service Area	1,171,000	933,000	933,000	1,434,000	1,445,900
Education Operating To:					
General Fund	-	60,000	60,000	60,000	60,000
Education Special Revenue	-	-	(100,000)	(100,000)	(100,000)
Education Other	518,500	338,500	338,500	686,000	686,000
Education Other To Education					
Special Revenue	103,200	80,000	80,000	80,000	80,000
Education Special Revenue To					
Education Operating	-	100,000	100,000	100,000	100,000
Hotel Taxes to Visitor Services	1,127,800	1,147,800	1,147,800	1,248,800	1,248,800
Tobacco Excise Tax To:					
Bartlett Regional Hospital	278,000	136,000	136,000	178,000	178,000
General Fund	1,099,600	1,199,600	1,199,600	1,090,200	1,090,200
Lands to General Fund	-	17,000	17,000	-	-
Marine Passenger Fee To:					
General Fund	1,574,100	1,852,800	1,852,800	1,569,800	1,569,800
Roaded Service Area	1,119,000	1,147,000	1,147,000	1,161,500	1,161,500
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services	277,600	270,000	270,000	280,000	280,000
Dock	287,500	287,600	287,600	287,600	287,600
Bartlett Regional Hospital	-	54,500	54,500	61,500	61,500
Equipment Replacement	175,000	-	-	-	-
Capital Projects	1,247,400	1,118,100	1,118,100	1,264,100	-
Available for Capital Projects	-	-	-	-	1,194,300
Visitor Services To Marine					
Passenger Fee	19,200	-	-	-	-
Port:					
Capital Projects	6,800,000	7,325,000	7,325,000	4,100,000	4,100,000
Debt Service	\$ -	-	-	403,900	403,200

SUPPORT TO OTHER FUNDS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Special Revenue Fund Support To (continued):					
Roaded Service Area To:					
Downtown Parking	\$ 47,000	202,000	202,000	195,000	195,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee	30,500	-	-	-	-
Education-Student Activities	200,000	200,000	200,000	-	-
Total	57,454,400	59,811,900	59,711,900	56,249,400	57,847,800
Jensen-Olson Arboretum Fund					
Support to General Fund	311,800	85,800	85,800	87,500	89,300
Capital Projects Support To					
General Fund	-	557,700	557,700	-	-
Lands	885,900	-	-	-	-
Wastewater	-	549,500	549,500	-	-
Debt Service	790,000	350,600	350,600	-	-
Total	1,675,900	1,457,800	1,457,800	-	-
Enterprise Fund Support To:					
Harbors To Capital Projects	1,500,000	-	-	-	-
Bartlett Regional Hospital to General Fund	-	100,000	100,000	130,000	130,000
Water To Capital Projects	320,000	450,000	450,000	320,000	320,000
Wastewater To Capital Projects	875,000	350,000	350,000	-	-
Total	2,695,000	900,000	900,000	450,000	450,000
Special Assessment Funds To					
General Fund	14,400	10,900	10,900	11,000	11,000
Total Support To Other Funds	\$ 87,765,900	87,845,800	87,745,800	82,539,800	84,140,000

SUPPORT FROM OTHER FUNDS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
General Fund Support From:					
Sales Tax	\$ 11,445,000	15,297,000	15,297,000	13,788,500	13,992,000
Tobacco Excise Tax	1,099,600	1,199,600	1,199,600	1,090,200	1,090,200
Education	-	60,000	60,000	60,000	60,000
Lands	-	17,000	17,000	-	-
Marine Passenger Fee	1,574,100	1,852,800	1,852,800	1,569,800	1,569,800
Jensen-Olson Arboretum	311,800	85,800	85,800	87,500	89,300
Bartlett Regional Hospital	-	100,000	100,000	130,000	130,000
Capital Projects	-	557,700	557,700	-	-
Special Assessments	14,400	10,900	10,900	11,000	11,000
Total	14,444,900	19,180,800	19,180,800	16,737,000	16,942,300
Special Revenue Fund Support From:					
Education - Operating From:					
General Fund	23,676,500	24,134,400	24,134,400	24,526,900	24,526,900
Education Special Revenue	-	100,000	100,000	100,000	100,000
Education - Special Revenue From:					
General Fund	287,000	205,000	205,000	205,000	205,000
Education Operating Fund	-	-	(100,000)	(100,000)	(100,000)
Education Other Special Revenue	103,200	80,000	80,000	80,000	80,000
Education - Student Activities From:					
General Fund	365,000	365,000	365,000	172,500	172,500
Education Operating Fund	518,500	338,500	338,500	686,000	686,000
Roaded Service Area	200,000	200,000	200,000	-	-
Roaded Service Area From:					
Sales Tax	12,994,000	11,139,000	11,139,000	12,090,500	12,224,000
Marine Passenger Fee	1,119,000	1,147,000	1,147,000	1,161,500	1,161,500
Fire Service Area From:					
General Fund	50,000	-	-	-	-
Sales Tax	1,171,000	933,000	933,000	1,434,000	1,445,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Downtown Parking From					
Roaded Service Area	47,000	202,000	202,000	195,000	195,000
Visitor Services From:					
General Fund	185,000	150,000	150,000	150,000	150,000
Hotel Tax	1,127,800	1,147,800	1,147,800	1,248,800	1,248,800
Marine Passenger Fee	277,600	270,000	270,000	280,000	280,000
Lands From Capital Projects	885,900	-	-	-	-
Eaglecrest From:					
General Fund	725,000	725,000	725,000	687,500	687,500
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee From:					
General Fund	25,900	-	-	-	-
Visitor Services	19,200	-	-	-	-
Roaded Service Area	30,500	-	-	-	-
Total	\$ 43,903,100	41,231,700	41,131,700	43,012,700	43,158,100

SUPPORT FROM OTHER FUNDS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Debt Service Support From:					
Capital Projects	790,000	350,600	350,600	-	-
Port	-	-	-	403,900	403,200
Sales Tax	1,481,900	1,507,800	1,507,800	2,617,800	2,613,000
Total	\$ 2,271,900	1,858,400	1,858,400	3,021,700	3,016,200
Capital Project Fund Support From:					
General Fund	300,000	-	-	-	-
Sales Tax	14,518,100	14,317,200	14,317,200	12,612,200	13,937,000
Marine Passenger Fee	1,247,400	1,118,100	1,118,100	1,264,100	-
Available Marine Passenger Fee	-	-	-	-	1,194,300
Port Development	6,800,000	7,325,000	7,325,000	4,100,000	4,100,000
Harbors	1,500,000	-	-	-	-
Water	320,000	450,000	450,000	320,000	320,000
Wastewater	875,000	350,000	350,000	-	-
Total	25,560,500	23,560,300	23,560,300	18,296,300	19,551,300
Internal Service Fund Support From:					
Equipment Replacement from:					
Marine Passenger Fee	175,000	-	-	-	-
Total	175,000	-	-	-	-
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	278,000	136,000	136,000	178,000	178,000
Liquor Sales Tax	845,000	987,000	987,000	945,000	945,000
Marine Passenger Fee	-	54,500	54,500	61,500	61,500
Wastewater from Capital Projects	-	549,500	549,500	-	-
Dock from:					
Marine Passenger Fee	287,500	287,600	287,600	287,600	287,600
Total	1,410,500	2,014,600	2,014,600	1,472,100	1,472,100
Total Support From Other Funds	\$ 87,765,900	87,845,800	87,745,800	82,539,800	84,140,000

NOTES

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CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 13,134,600		39,970,900		16,737,000		25,741,900	
Special Revenue Funds:								
Visitor Services	227,200		365,100		1,678,800		-	
Marine Passenger Fee	79,600		4,790,000		-		4,694,500	
Eaglecrest	35,800		2,136,700		712,500		-	
Education - Operating	1,164,700		118,466,200		24,626,900		646,000	
Education - Special Revenue/Other	1,828,100		13,025,400		1,043,500		180,000	
Lands and Resource Management	3,081,400		542,400		-		-	
* Roaded Service Area	3,392,400		16,417,100		13,252,000		220,000	
Fire Service Area	443,700		2,229,600		1,504,000		-	
Downtown Parking	21,200		308,500		195,000		-	
Affordable Housing	621,500		-		-		-	
Sales Tax	2,390,700		44,630,300		-		43,488,000	
Hotel Tax	477,900		1,275,000		-		1,248,800	
Port Development	13,800		7,149,000		-		4,503,900	
Tobacco Excise Tax	121,100		1,280,000		-		1,268,200	
Library Minor Contributions	150,600		3,000		-		-	
Total Special Revenue Funds	14,049,700		212,618,300		43,012,700		56,249,400	
Enterprise Funds:								
** Harbors	3,112,700		3,813,300		-		-	
** Docks	3,428,900		1,619,000		287,600		-	
Water	3,144,000		4,342,700		-		320,000	
Wastewater (Sewer)	7,296,000		9,898,800		-		-	
** Airport	2,543,300		5,969,400		-		-	
Waste Management	1,899,900		1,076,000		-		-	
Hospital	54,057,900		86,665,000		1,184,500		130,000	
Total Enterprise Funds	75,482,700		113,384,200		1,472,100		450,000	
Internal Service Funds:								
** Public Works Fleet	3,053,400		4,737,500		-		-	
Self-Insurance	6,209,400		20,585,000		-		-	
Total Internal Service Funds	9,262,800		25,322,500		-		-	
LIDS/Debt Service/Work Force:								
LIDS	1,318,200		243,500		-		11,000	
Debt Service	3,106,600		20,966,200		3,021,700		-	
Work Force	-		2,615,700		-		-	
Capital Project Funds	-		-		18,296,300		-	
Jensen-Olson Arboretum	2,360,700		199,800		-		87,500	
Interdepartmental Charges	-		(33,964,100)		-		-	
Total City Funds	\$ 118,715,300		381,357,000		82,539,800		82,539,800	

* Includes Secured Rural Schools/Roads Reserves of \$121,200

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY15

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
32,123,600		11,977,000		11,760,200		216,800	General Fund
							Special Revenue Funds:
2,155,100		116,000		-		116,000	Visitor Services
5,500		169,600		-		169,600	Marine Passenger Fee
2,846,300		38,700		-		38,700	Eaglecrest
142,849,800		762,000		-		762,000	Education - Operating
14,698,000		1,019,000		-		1,019,000	Education - Special Revenue/Other
860,000		2,763,800		1,514,600		1,249,200	Lands and Resource Management
30,766,500		2,075,000		121,200		1,953,800	* Roaded Service Area
3,790,200		387,100		62,700		324,400	Fire Service Area
504,100		20,600		-		20,600	Downtown Parking
75,000		546,500		-		546,500	Affordable Housing
698,400		2,834,600		650,000		2,184,600	Sales Tax
13,800		490,300		-		490,300	Hotel Tax
5,500		2,653,400		-		2,653,400	Port Development
16,400		116,500		-		116,500	Tobacco Excise Tax
-		153,600		-		153,600	Library Minor Contributions
199,284,600		14,146,700		2,348,500		11,798,200	Total Special Revenue Funds
							Enterprise Funds:
3,551,900		3,374,100		753,200		2,620,900	** Harbors
1,403,500		3,932,000		-		3,932,000	** Docks
3,640,300		3,526,400		-		3,526,400	Water
12,146,700		5,048,100		-		5,048,100	Wastewater (Sewer)
6,097,900		2,414,800		-		2,414,800	** Airport
1,325,400		1,650,500		-		1,650,500	Waste Management
86,117,000		55,660,400		-		55,660,400	Hospital
114,282,700		75,606,300		753,200		74,853,100	Total Enterprise Funds
							Internal Service Funds:
4,755,400		3,035,500		-		3,035,500	** Public Works Fleet
21,903,100		4,891,300		-		4,891,300	Self-Insurance
26,658,500		7,926,800		-		7,926,800	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
282,000		1,268,700		-		1,268,700	LIDS
25,107,700		1,986,800		1,723,400		263,400	Debt Service
2,615,700		-		-		-	Work Force
18,296,300		-		-		-	Capital Project Funds
-		2,473,000		2,097,200		375,800	Jensen-Olson Arboretum
(33,964,100)		-		-		-	Interdepartmental Charges
384,687,000		115,385,300		18,682,500		96,702,800	Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>	-
General Fund	\$ 11,977,000		40,376,800		16,942,300		25,741,900	
Special Revenue Funds:								
Visitor Services	116,000		406,700		1,678,800		-	
Marine Passenger Fee	169,600		4,790,100		-		4,624,700	
Eaglecrest	38,700		2,170,700		712,500		-	
Education - Operating	762,000		50,056,000		24,626,900		646,000	
Education - Special Revenue/Other	1,019,000		13,061,200		1,043,500		180,000	
Lands and Resource Management	2,763,800		546,500		-		-	
* Roaded Service Area	2,075,000		17,132,700		13,385,500		220,000	
Fire Service Area	387,100		2,266,900		1,515,900		-	
Downtown Parking	20,600		308,500		195,000		-	
Affordable Housing	546,500		-		-		-	
Sales Tax	2,834,600		44,989,500		-		45,156,900	
Hotel Tax	490,300		1,300,000		-		1,248,800	
Port Development	2,653,400		7,149,000		-		4,503,200	
Tobacco Excise Tax	116,500		1,225,000		-		1,268,200	
Library Minor Contributions	153,600		3,000		-		-	
Total Special Revenue Funds	14,146,700		145,405,800		43,158,100		57,847,800	
Enterprise Funds:								
** Harbors	3,374,100		3,871,400		-		-	
** Docks	3,932,000		1,633,600		287,600		-	
Water	3,526,400		4,465,300		-		320,000	
Wastewater (Sewer)	5,048,100		9,924,600		-		-	
** Airport	2,414,800		5,995,000		-		-	
Waste Management	1,650,500		1,076,000		-		-	
Hospital	55,660,400		83,019,900		1,184,500		130,000	
Total Enterprise Funds	75,606,300		109,985,800		1,472,100		450,000	
Internal Service Funds:								
** Public Works Fleet	3,035,500		4,841,700		-		-	
Self-Insurance	4,891,300		21,385,000		-		-	
Total Internal Service Funds	7,926,800		26,226,700		-		-	
LIDS/Debt Service/Work Force:								
LIDS	1,268,700		208,200		-		11,000	
Debt Service	1,986,800		19,377,900		3,016,200		-	
Work Force	-		2,703,700		-		-	
Capital Project Funds	-		-		19,551,300		-	
Jensen-Olson Arboretum	2,473,000		212,800		-		89,300	
Interdepartmental Charges	-		(35,096,800)		-		-	
Total City Funds	\$ 115,385,300		309,400,900		84,140,000		84,140,000	

* Includes Secured Rural Schools/Roads Reserves of \$121,200

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY16

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
31,559,700		11,994,500		11,760,200		234,300	General Fund
							Special Revenue Funds:
2,169,700		31,800		-		31,800	Visitor Services
5,500		329,500		-		329,500	Marine Passenger Fee
2,881,700		40,200		-		40,200	Eaglecrest
73,936,900		862,000		-		862,000	Education - Operating
14,087,500		856,200		-		856,200	Education - Special Revenue/Other
906,900		2,403,400		1,514,600		888,800	Lands and Resource Management
32,154,500		218,700		121,200		97,500	* Roaded Service Area
3,951,400		218,500		62,700		155,800	Fire Service Area
496,200		27,900		-		27,900	Downtown Parking
-		546,500		-		546,500	Affordable Housing
717,800		1,949,400		-		1,949,400	Sales Tax
14,300		527,200		-		527,200	Hotel Tax
5,500		5,293,700		-		5,293,700	Port Development
17,000		56,300		-		56,300	Tobacco Excise Tax
-		156,600		-		156,600	Library Minor Contributions
131,344,900		13,517,900		1,698,500		11,819,400	Total Special Revenue Funds
							Enterprise Funds:
3,620,800		3,624,700		753,200		2,871,500	** Harbors
1,432,100		4,421,100		-		4,421,100	** Docks
3,727,200		3,944,500		-		3,944,500	Water
12,248,800		2,723,900		-		2,723,900	Wastewater (Sewer)
6,395,800		2,014,000		-		2,014,000	** Airport
1,264,300		1,462,200		-		1,462,200	Waste Management
87,665,400		52,069,400		-		52,069,400	Hospital
116,354,400		70,259,800		753,200		69,506,600	Total Enterprise Funds
							Internal Service Funds:
5,230,500		2,646,700		-		2,646,700	** Public Works Fleet
23,435,300		2,841,000		-		2,841,000	Self-Insurance
28,665,800		5,487,700		-		5,487,700	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
289,800		1,176,100		-		1,176,100	LIDS
22,463,700		1,917,200		1,644,200		273,000	Debt Service
2,703,700		-		-		-	Work Force
19,551,300		-		-		-	Capital Project Funds
-		2,596,500		2,097,200		499,300	Jensen-Olson Arboretum
(35,096,800)		-		-		-	Inte rdepartmental Charges
317,836,500		106,949,700		17,953,300		88,996,400	Total City Funds

CHANGES IN FUND BALANCES – FY15 AND FY16

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 Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of not less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve (use) requires Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$12.410 million for FY15 and \$11.760 million for FY16.

Individual Funds

The following is a summary and explanation of the FY15 and FY16 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 use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects that all except \$216,800 in FY15 and \$234,300 in FY16 be consumed; excluding the \$11.760 million set aside as part of the general governmental budget reserves. In order to balance the FY15 and FY16 operating budgets we are projecting to use \$1.158 million in FY15 and contribute \$17,500 in FY16 of fund balance to meet our operating needs for each year.

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 \$169,600 for FY15 and \$329,500 for FY16.

Eaglecrest – The ending FY15 and FY16 fund balances are projected to be \$38,700 and \$40,200, respectively. Prior to FY07, Eaglecrest had experienced several bad ski seasons in a row resulting in a significant fund deficit. The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit. Eaglecrest has finally realized its goal of being in the positive for the first time since FY07 where the deficit was just under \$1 million.

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, \$662,000 for FY15 and \$762,000 for FY16. The District tries to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1,119,000 for FY15 and \$956,200 for FY16 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

Lands and Resource Management – The projected carryover for FY15 is \$1,249,200 and \$888,800 for FY16. Reserves of \$1,514,600 for both FY15 and FY16, from loan repayments, are set aside for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with marine passenger fees)

CHANGES IN FUND BALANCES – FY15 AND FY16

associated with commercial floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.

Roaded Service Area – The two-year budget as presented will carry over \$1,953,800 in FY15 and \$97,500 for FY16 in fund balance (this excludes \$121,200 in restricted funds under the Secured Rural Schools/Roads Reserves program).

Fire Service Area – The total projected carryover is \$324,400 and \$155,800 for FY15 and FY16, respectively (excluding \$62,700 in restricted funds under the Secured Rural Schools/Road Reserves program). These funds are restricted for fire related purposes. The ending FY15 and FY16 balance represents approximately 4% and 8% of annual operations, respectively.

Downtown Parking – The total projected carryover is \$20,600 for FY15 and \$27,900 for FY16. 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 general governmental Budget Reserve. The total projected carryovers for FY15 is \$2,184,600 and \$1,949,400 for FY16 (excluding budget reserves of \$650,000 for FY15).

The FY15 ending balance is as follows –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$ (193,000)
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	858,700
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	351,000
• 2% 1% permanent & 1% temp. operational levy	633,500
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	506,300
• 3% permanent liquor sales tax levy	<u>28,100</u>
Total Projected Fund Balance	<u>\$ 2,184,600</u>

The FY16 ending balance is as follow -

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$ (383,100)
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	812,100
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	364,400
• 2% 1% permanent & 1% temp. operational levy	633,500
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	506,300
• 3% permanent liquor sales tax levy	<u>16,200</u>
Total Projected Fund Balance	<u>\$ 1,949,400</u>

Port Development– The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$2,653,400 and \$5,293,700 for FY15 and FY16, respectively. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee funds for FY15 and FY16 are being used to support the Docks and Harbors cruise ship berth enhancement capital project. The Port Development fee is being used for debt service on the revenue bonds issued for the seawalk and cruise ship berth enhancement capital project.

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

Enterprise Funds (for all funds) – The total projected carryover of \$74,853,100 for FY15 and \$69,506,600 for FY16 represents expendable resources and not retained earnings balances. The accrual method of accounting required for these

CHANGES IN FUND BALANCES – FY15 AND FY16

funds results in retained earnings being generated without available spendable resources. 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 years. 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.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$3,035,500 and \$2,646,700 for FY15 and FY16, respectively. Approximately \$365,700 for FY15 and \$311,900 for FY16 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY15 is \$4,891,300 and \$2,841,000 for FY16. The individual ending components of this balance are made up of \$2,216,200 Health & Wellness, \$370,300 Safety & Workers Compensation, \$532,700 General/Auto Liability, \$(284,400) Employee Practice/Property, \$(9,100) Special Coverage, and \$27,900 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance carryover of \$1,268,700 for FY15 and \$1,176,100 for FY16 is comprised of the sewer and water extension and consolidated LID fund balances. The water and sewer extension fund balances represent amounts available for future expansion of the water and sewer lines and comprise \$1,221,900 and \$1,091,400 for FY15 and FY16, respectively. Consolidated LID's carryover balance is projected to be a \$46,800 for FY15 and \$84,700 for FY16. 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 \$1,986,800 for FY15 and \$1,917,200 for FY16, of which \$1,723,400 and \$1,644,200 is reserved respectively. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1M and \$7.717M School bond issues and the \$24.95M voters authorized in 2012 for the Centennial Hall renovation, airport terminal renovation, Aurora Harbor reconstruction, Eaglecrest learning center, Capital Transit maintenance shop, and various parks and recreation bathrooms, concessions and paving projects (\$10M of these projects will be repaid with sales tax). 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 FY15 is \$2,473,000 and \$2,596,500 for FY16, of which \$2,097,200 is reserved. 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.

CHANGES IN FUND BALANCES – FY15 AND FY16

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

NOTES

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PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

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 area wide projected assessed value (full and true less exempted properties) for the 2015 fiscal year, 2014 calendar year is \$4.40 billion, up from \$4.37 billion (less than 1.0%) in 2013.

The rate of levy is to be fixed by Assembly resolution, determined annually before June 15, per AS 29.45.240. The State of Alaska requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030).

Two of the most significant exemptions in terms of dollars are the Senior Citizen and Disabled Veteran exemptions. In FY12, these exemptions were over \$2 million in property tax revenue not collected.

ASSESSED VALUE CHANGES

The Assessor is projecting, net of property appeals, FY15 (calendar 2014) areawide taxable assessed values at \$4.40 billion. This amount includes both real and business personal property assessments. This represents an increase of \$24 million (less than 1.0%) over the previous year. The City Assessor attributes the assessed value growth to improvements in the economy and inflation which is impacting existing real property values.

The table presented below shows the assessed values by service area for both real and business personal property.

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)					
<u>Service Area</u>	2013		<u>2014 Projected Values</u>		2015
	<u>Certified Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Totals</u>	<u>Estimated Value</u>
Capital City Fire/Rescue	\$3,867.6	\$3,723.7	\$176.0	\$3,899.7	\$ 3,950.5
Roaded Service Area	\$3,894.6	\$3,746.6	\$176.0	\$3,922.6	\$ 3,973.6
Areawide	\$4,344.6	\$4,076.4	\$319.0	\$4,395.4	\$ 4,438.9

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$4.4 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.6% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY13</u>	<u>FY14</u>	<u>Adopted FY15</u>	<u>Approved FY16</u>
Operational				
Areawide	6.66	6.64	6.64	6.98
Roaded Service Area	2.17	2.23	2.20	2.25
Capital City Fire/Rescue	0.43	0.39	0.42	0.47
Total Operational	9.26	9.26	9.26	9.70
Debt Service	1.29	1.40	1.50	1.50
Total Mill Levy	10.55	10.66	10.76	11.20
Mill Change		0.11	0.10	0.44
% Change		1.04 %	0.94 %	4.09 %

The 2014 property assessments do not include an estimated \$242 million in required State exemptions for 1,701 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY15 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.7 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The adopted operating mill levy for FY15 is 9.26 mills, which is unchanged from FY14. The debt mill levy is 1.50 for FY15. FY15 is an increase of 0.10 mills over the FY14 levy. This brings the total FY15 mill levy to 10.76.

PROPERTY ASSESSMENT AND TAXATION

MILL LEVY HISTORY

Fiscal Year	Operational Mill Levies				Debt Service Mill Levy	Operational and Debt Mill Levies
	Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All 3 areas)		
1996	4.03	6.51	1.09	11.63	1.43	13.06
1997	3.86	6.03	1.06	10.95	1.54	12.49
1998	3.95	5.71	0.98	10.64	1.25	11.89
1999	4.23	5.48	0.93	10.64	1.38	12.02
2000	4.60	5.18	0.92	10.70	1.52	12.22
2001	4.88	5.19	0.74	10.81	1.22	12.03
2002	4.73	4.72	0.75	10.20	1.27	11.47
2003	4.97	4.72	0.75	10.44	1.03	11.47
2004	5.52	4.24	0.68	10.44	1.20	11.64
2005	5.55	4.69	0.70	10.94	1.06	12.00
2006	6.32	3.30	0.36	9.98	1.19	11.17
2007	6.71	2.26	0.29	9.26	0.91	10.17
2008	6.97	2.07	0.22	9.26	1.11	10.37
2009	6.22	2.60	0.34	9.16	1.21	10.37
2010	7.11	1.95	0.20	9.26	1.34	10.60
2011	6.98	1.93	0.35	9.26	1.25	10.51
2012	6.56	2.24	0.46	9.26	1.29	10.55
2013	6.66	2.17	0.43	9.26	1.29	10.55
2014	6.64	2.23	0.39	9.26	1.40	10.66
2015	6.64	2.20	0.42	9.26	1.50	10.76
2016	6.98	2.25	0.47	9.70	1.50	11.20

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

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

The City and Borough of Juneau is a home rule unified City-Borough government. Juneau's unified City concept was adopted by the voters in 1970. The unification combined the Cities of Juneau and Douglas and the Greater Juneau Borough into a single governmental unit.

PROPERTY ASSESSMENT AND TAXATION

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

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

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

Areawide:

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

Roaded Service Area, SA#9:

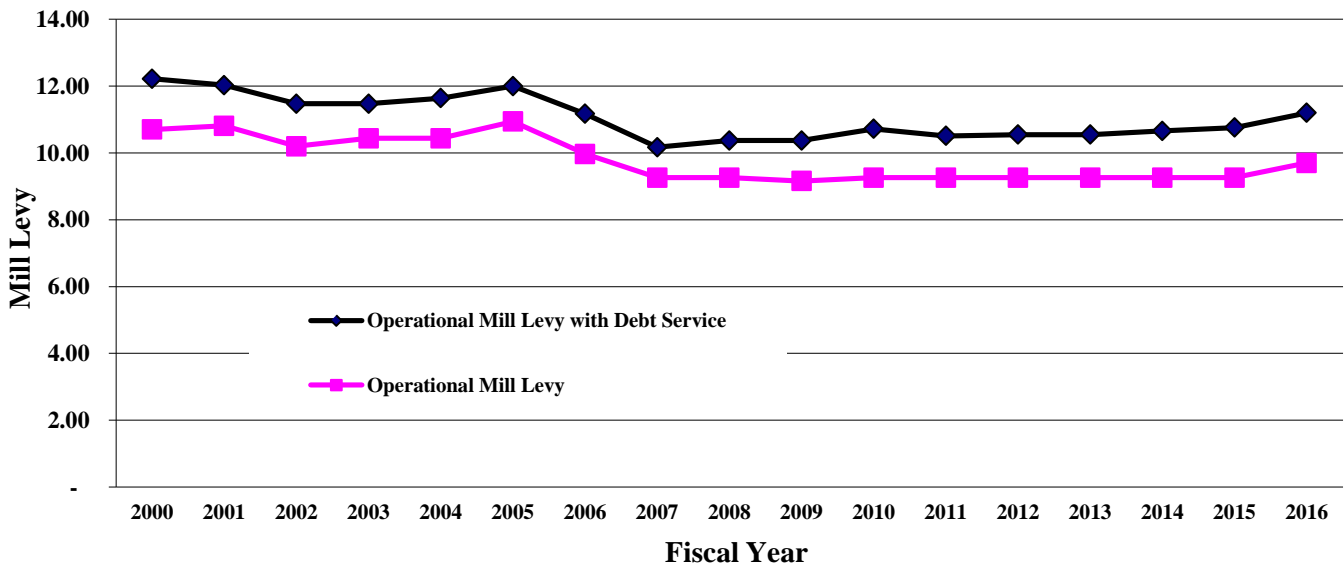
- | | |
|---------|--------------------|
| Police | Parks & Recreation |
| Streets | Capital Transit |

Fire Service Area, SA#10:

- Capital City Rescue (Fire)

The graph below shows the historical general operating and the total mill levy (including debt service) for the past 17 years. The City’s practice has been to reduce the operating mill levy when financially practical.

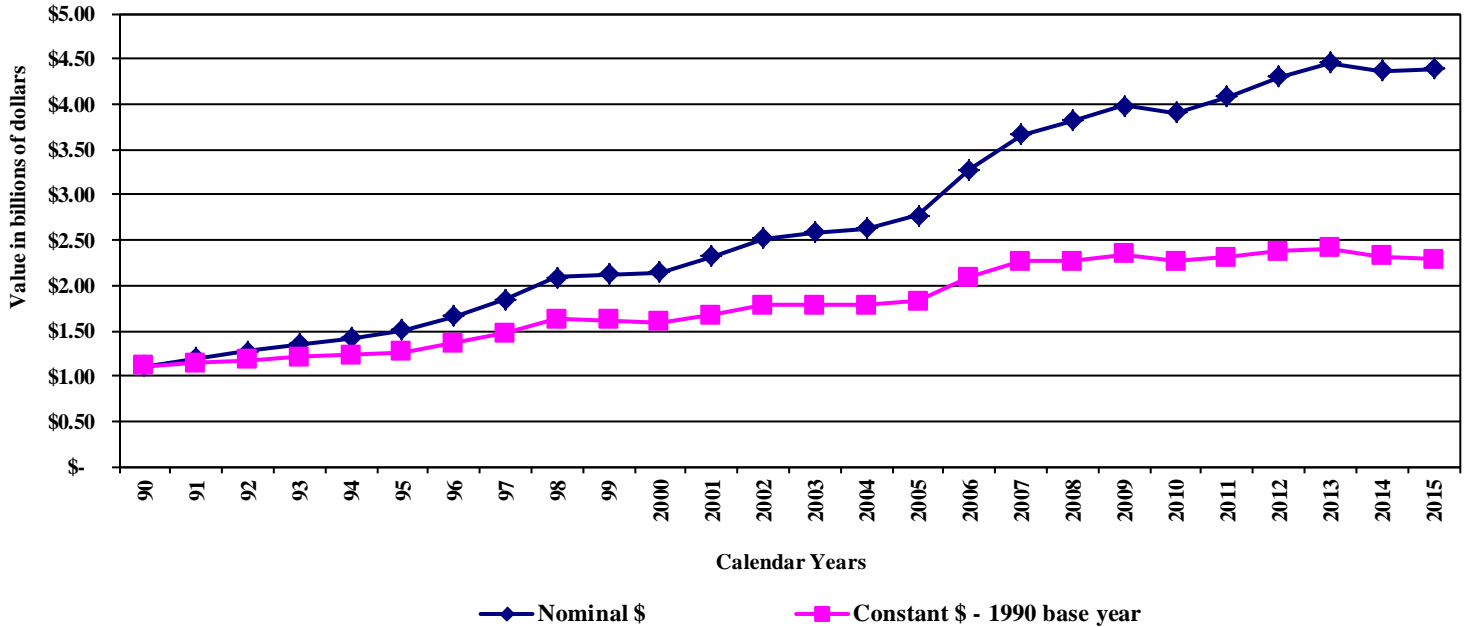
Mill Levy History



PROPERTY ASSESSMENT AND TAXATION

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 show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment, deflator, used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.

**Assessed Values
FY90 - FY15**



NOTES

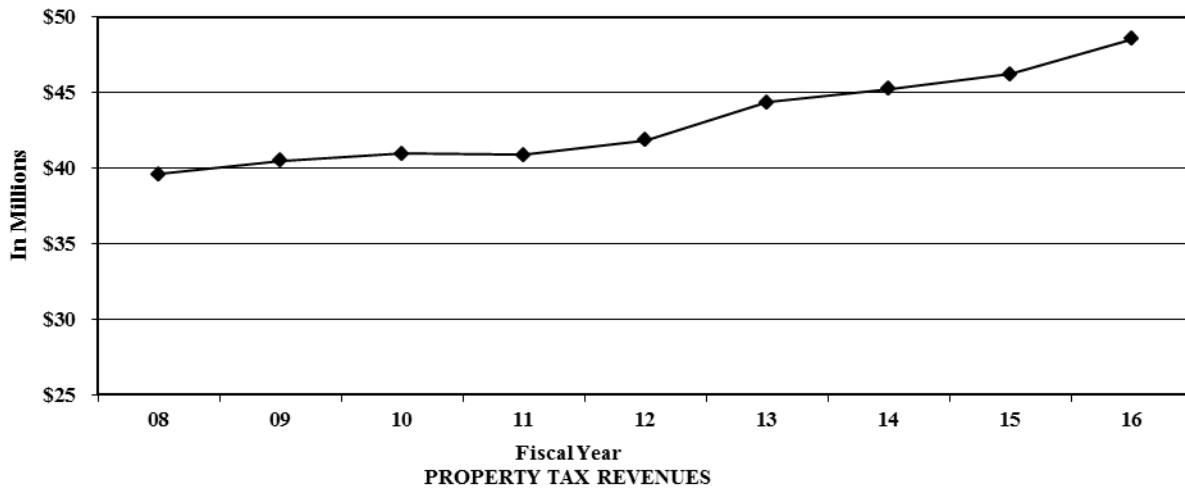
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY13 were \$44.3M and projected to increase in FY14 to \$45M up \$894K or 2%. FY15 projections for property tax revenues are \$46.2M a \$982K or 2.2% increase. FY16 property tax projections are \$48.6M an increase of \$2.3M or 5.1%. The mill rate in FY13 was 10.55 mills and the FY14 mill rate is 10.66. The FY15 mill rate is 10.76 mills, an increase of 0.1 mills or 1%. The FY14 assessed property value is \$4.37B, FY15 assessment is expected to grow to \$4.4B an increase of \$24M or 0.6%. The FY16 assessment is expected to increase to \$4.44B an increase of \$44M or 1%.



FY08-13 are based on actual collections.

FY14-16 are based on budget projections.

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

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax Revenues for FY13 were \$43.1M. FY14 revenues are expected to be \$43.6M an increase of \$490K or 1% above FY13 actuals. Sales taxes for FY15 are projected to be \$43.7M an increase of \$75K or 0.2%. Sales taxes for FY16 are projected to be \$44M a \$350K or 0.8% increase over FY15 projections.

Information on each type of sales tax is listed below.

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

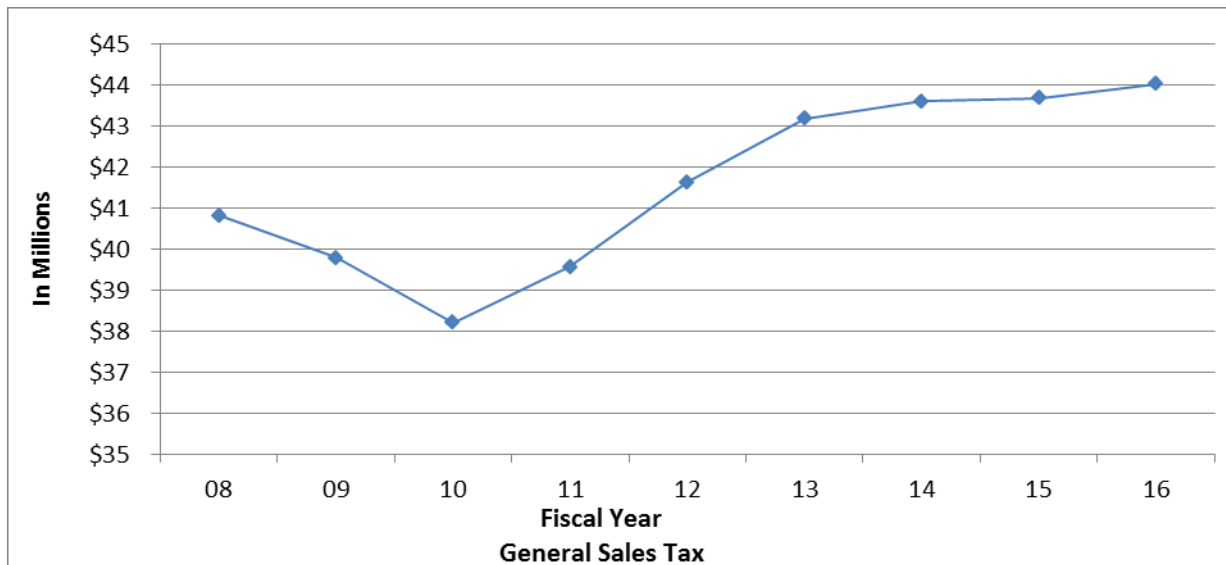
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

- October 1, 2013 – September 30, 2018. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the airport terminal, Aurora Harbor, Capital Transit maintenance shop, Eaglecrest Learning Center, Centennial Hall, other parks, and recreation facilities.

TEMPORARY 3% SALES TAX

- Effective July 1, 2012, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2017. 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.



FY08-13 are based on actual revenue collected.

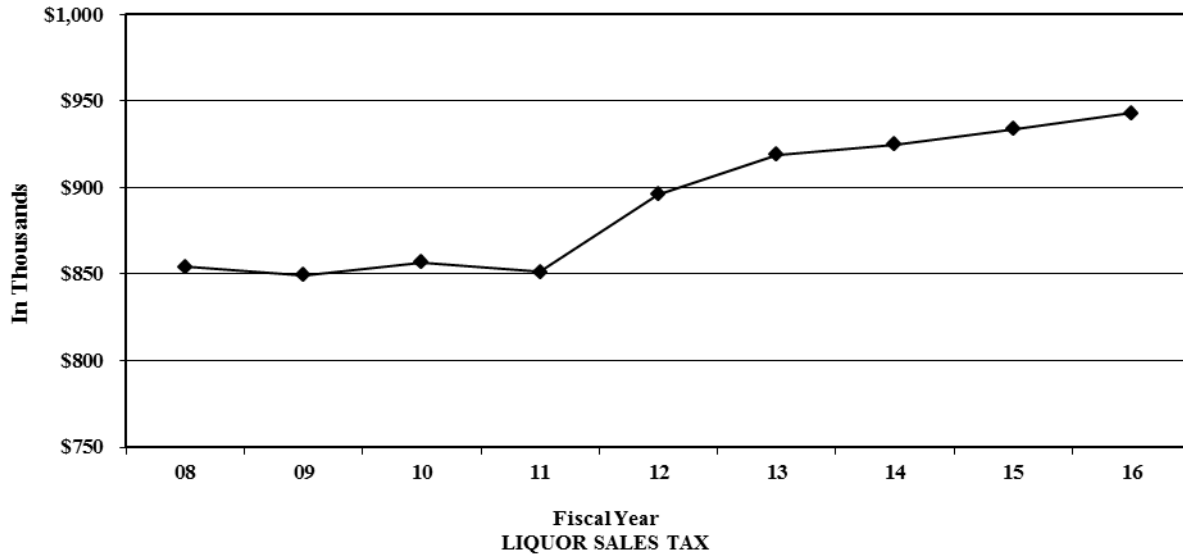
FY14-16 are based on estimated collections.

MAJOR REVENUES

LIQUOR SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). The 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 Tax Revenues for FY13 were \$919K and in FY14 are forecast to increase to \$925K up \$6K or 0.7%. FY15 projections for liquor tax revenues are \$934K up \$9K or 1% from FY14 projections. FY16 projected revenues are \$943K up \$9K or 1% over FY15 projections.



FY08-13 are based on actual revenue collected.
FY14-16 are based on estimated collections.

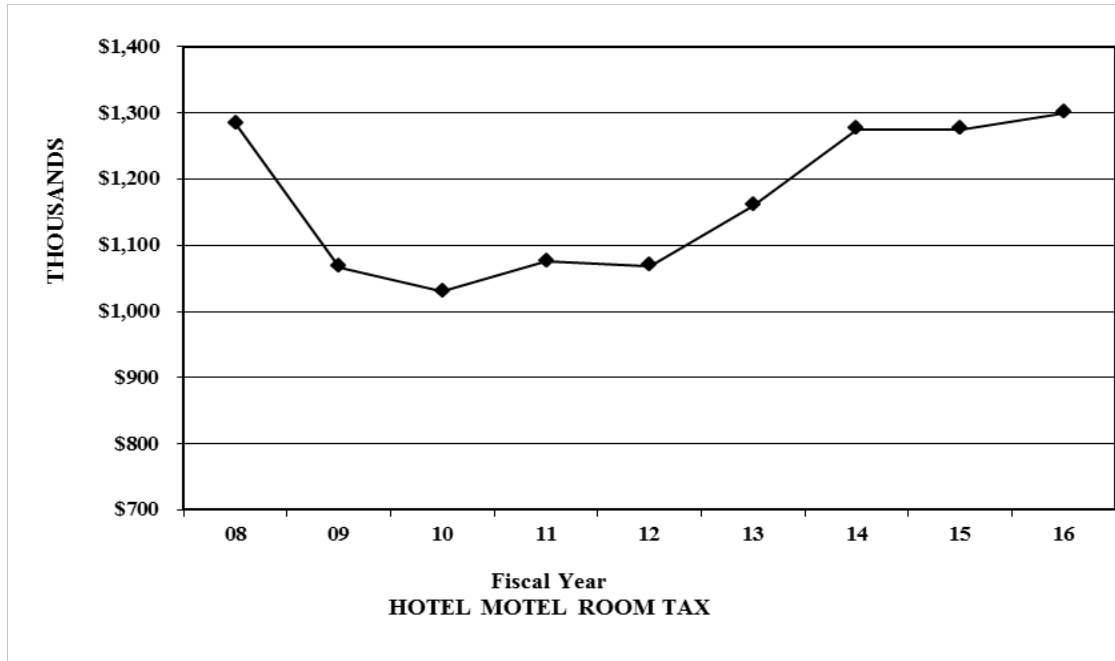
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

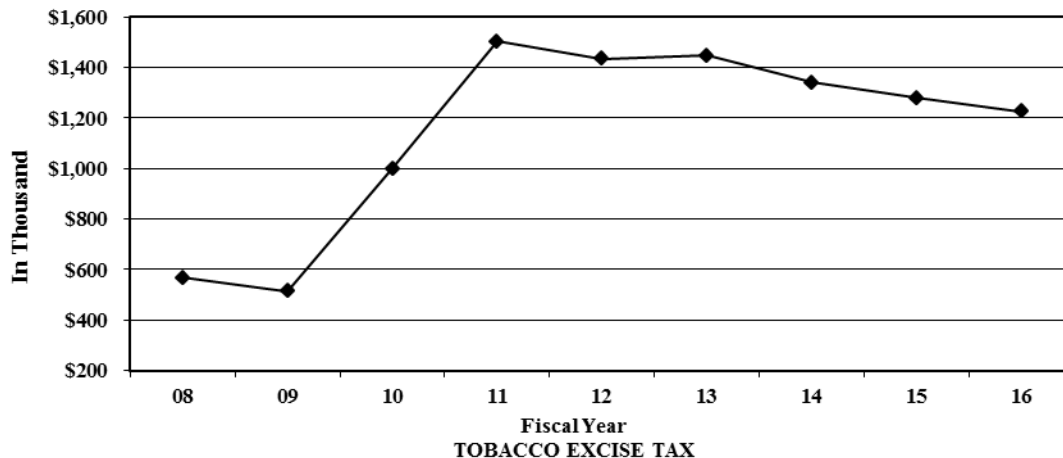
Effective January 1, 1985, and 1989, voters approved additional permanent 2% increases in the hotel-motel room tax. This brought the total hotel-motel room tax to 7% of gross room receipts

Hotel-Motel room tax revenues for FY13 were \$1.2M and are forecast to increase in FY14 to \$1.3M an increase of \$116K or 10% over FY13 actuals. FY15 projections for Hotel-Motel room tax revenues show no increase in revenues. FY16 tax revenues projections are \$1.3M a \$25K or 2% increase in room tax revenues over FY15 projections



TOBACCO EXCISE

Tobacco excise revenues for FY13 were \$1.4M and are forecast to decrease in FY14 to \$1.3M down (\$106K) or (7%) from FY13 actuals. FY15 projections for tobacco excise revenues are \$1.3M a decrease of (\$60K) or (5%) from FY14 projections. FY16 projections for tobacco excise revenues are \$1.2M a decrease of (\$55K) or (4%) from FY15 projections.

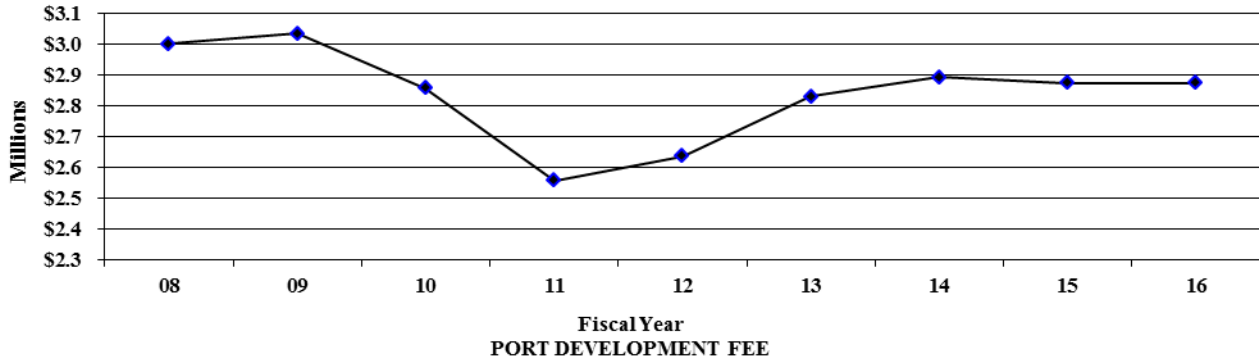


Revenues generated from this tax levy are used to fund substance abuse and other social service programs. FY08-13 are based on actual collections. FY14-16 are based on budget projections

MAJOR REVENUES

PORT DEVELOPMENT FEE

Port Development Fees' for FY13 were \$2.8M and are forecast to increase in FY14 to \$2.9M up \$65K or 2% from FY13 actuals. FY15 projections for Port Development Fees are \$2.9M a decrease of (\$17K) or (.6%) over FY14 projections. The budget projections for FY16 are \$2.9M identical to FY15 revenue projections.

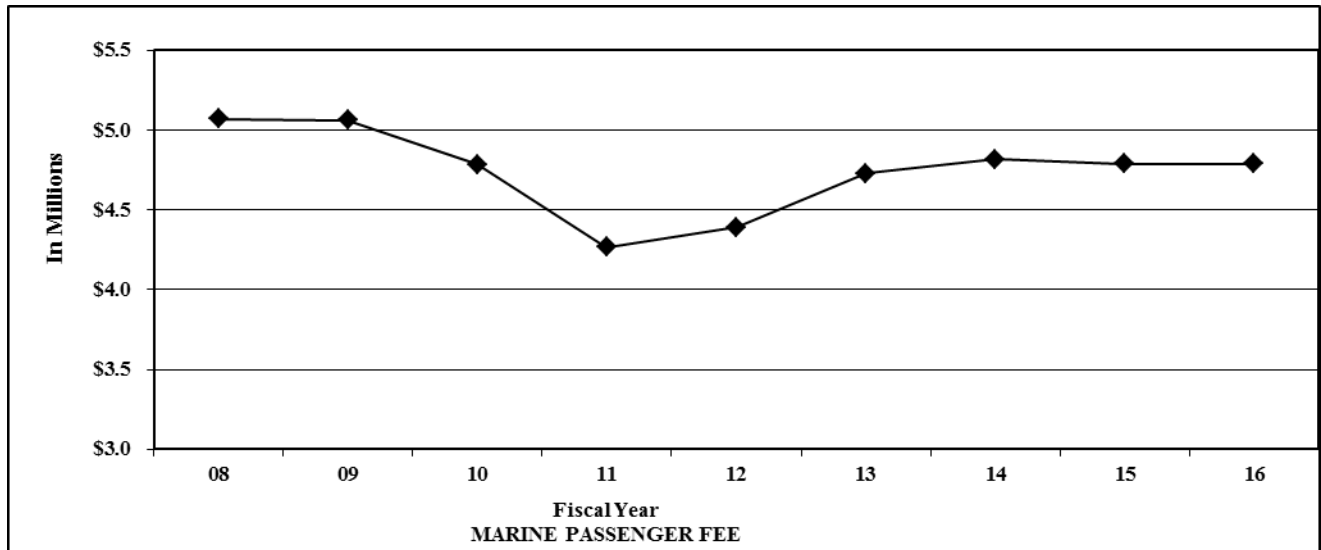


The proceeds from this fee are to be used to fund Capital Improvements to the downtown waterfront.

CBJ 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.

Marine Passenger Fees' for FY13 were \$4.7M and are forecast to increase in FY14 to \$4.8M up \$90K or 2% from FY13 actuals. FY15 projections are \$4.8M a decrease of (\$28K) or (.6 %) over FY14 projections. FY16 projections are projected to match FY15 revenue projections.



FY08-13 are based on actual collections.
 FY14-16 are based on budget projections.

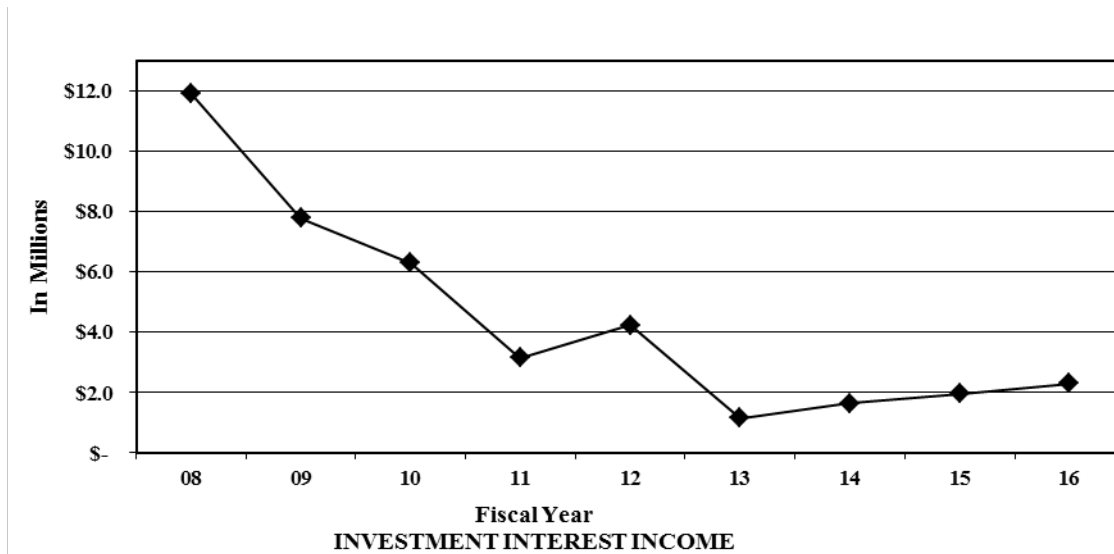
MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

The federal funds rate is expected to remain low through the middle of FY15. This will continue the low interest rate environment resulting in continued low portfolio yields and earnings for FY14, FY15, and possibly FY16.

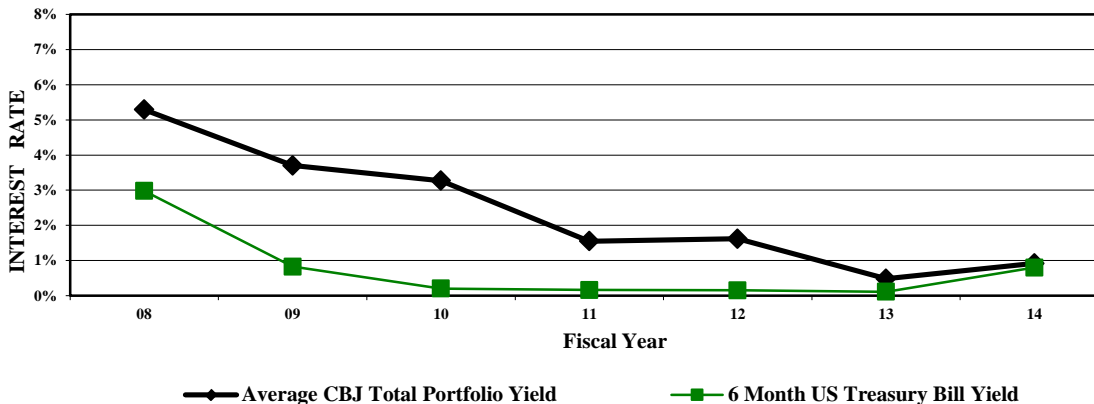
Interest Income for FY13 was \$1.2M and is forecast to increase in FY14 to \$1.9M up \$716K or 62% from FY13 actuals. FY15 projections are \$2.2M an increase of \$321K or 17% over FY14 projections. In FY16 interest income projections are \$2.6M an increase of \$361K or 16% over FY15 projections.



FY08-13 are based on actual collections.
 FY14-16 are based on budget projections.

Total Portfolio's Average Rate of Return:

A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY14 projections of CBJ's average annual total return.



MAJOR REVENUES

Revenue from State Sources

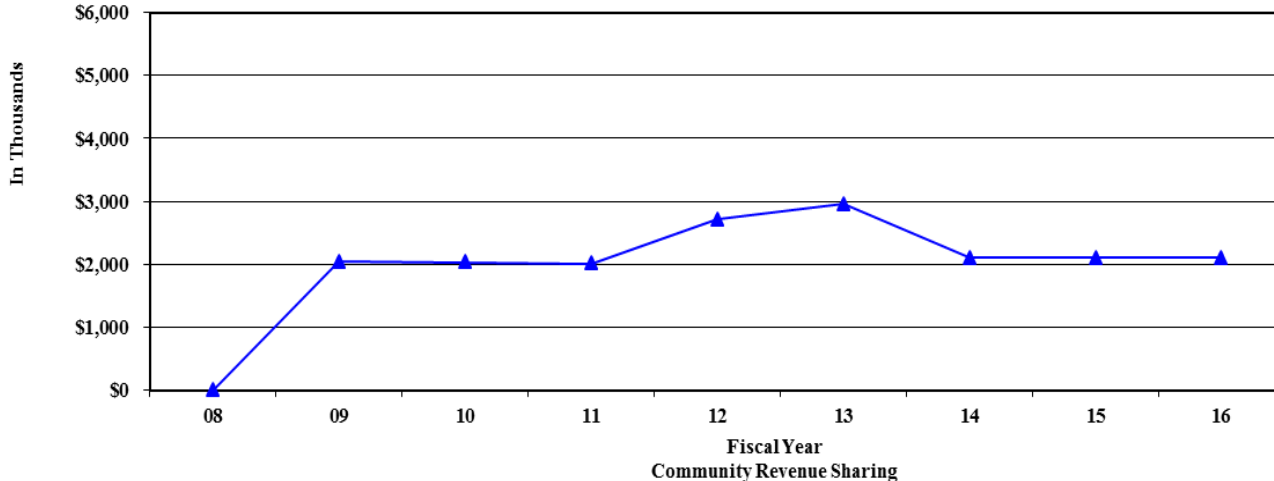
COMMUNITY REVENUE SHARING

In March, 2008, the State Legislature adopted legislation to bring some stability to municipal revenue sharing. The adopted legislation changed the name from “Municipal Tax Resource Equalization Assistance and Priority Revenue Sharing for Municipal Services” to “Community Revenue Sharing”. The legislation additionally established a “Community Revenue Sharing Fund” for the purpose of making community revenue sharing payments and a formula to calculate the payments to be distributed to each community. Each fiscal year, the legislature may appropriate to the community revenue sharing fund an amount equal to 20 percent of the money received by the state during the previous calendar year under AS 43.55.011(g) – the Oil and Gas Production Tax. The amount may not exceed (1) \$60M; or (2) the amount that, when added to the fund balance on June 30 of the previous fiscal year, equals \$180M. The balance in the fund shall be determined on June 30 of each year. If the fund balance is at least \$60M, without further appropriation, 1/3 of that amount can be distributed as community revenue sharing payments for the immediately following fiscal year. Otherwise, no payments may be made.

COMMUNITY REVENUE SHARING PAYMENTS

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

Based on the formula, it is estimated that the CBJ will receive \$2.1M in FY14, \$2.1M in FY15, and \$2.1M in FY16 under this program.



FY08-13 are based on actual revenue collected.

FY14-16 are based on budget projections.

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic needs for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions, since FY08.

In FY08, funding decreased by \$3.28M or 11.3%. This revenue reduction was offset by a special one-time grant from the State, \$3.458 million, for general operations. The student count dropped (from 5,149 to 5,064) and the district cost factor was decreased for this one year from 1.04 to 1.005. The base student allocation remained the same at \$5,380.

In FY09, foundation funding was increased by (\$5.9M or 23%). This is primarily due to an increase in the base student allocation (from \$5,380 to \$5,480) and an increase in the district cost factor (from 1.005 to 1.075), even though the student count dropped (from 5,064 to 4,962).

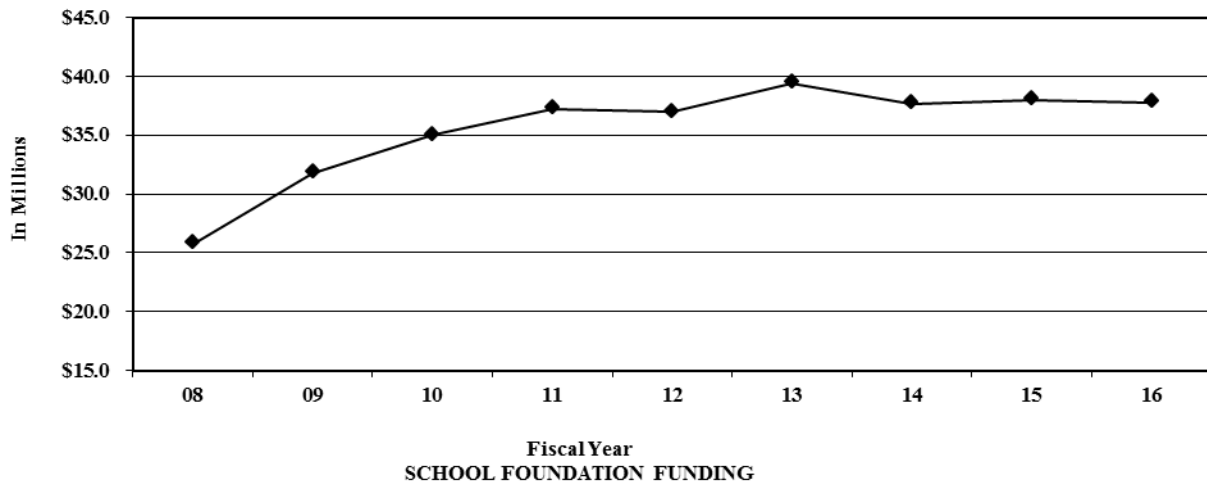
In FY10, foundation funding was \$35M an increase of (\$3.23M or 10.2%). This is, again, primarily due to an increase in the base student allocation (from \$5,480 to \$5,580) and an increase in the district cost factor (from 1.075 to 1.093), even though the student count dropped (from 4,962 to 4,909).

The FY11 foundation funding was \$37.2M an increase of (\$2.2M or 6.3%) over FY10. The increases were due to the base student allocation increase (from \$5,580 to \$5,680) and student count increasing (from 4,909 to 4,977).

The FY12 foundation funding was \$36.9M a decrease of (\$242K or 0.7%) over FY11.

The FY13 foundation funding was \$39.4M an increase of \$2.5M or 6.8% over FY12.

The foundation funding projections for FY14, FY15, and FY16 are expected to be \$37.7M, \$38M, and \$37.8M respectively. The base student allocation is set at \$5,680 for FY14 and FY15, increasing to \$5,823 in FY16. The projected student population is expected to be approximately 4,833, 4,790, and 4,737 for the FY14 – FY16 time period.



FY08-13 are based on actual revenue collected
FY14-16 are based on budget projections

MAJOR REVENUES

SCHOOL PERS/TRS FUNDING

Starting in FY08, the State has been providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District has received the following from this funding source:

FY08 Actual	10.63M
FY09 Actual	\$9.09M
FY10 Actual	\$7.09M
FY11 Actual	\$8.39M
FY12 Actual	\$10.5M
FY13 Actual	\$12.9M
FY14 Projected	\$13.6M
FY15 Budget	\$78.2M
FY16 Budget	\$10.4M

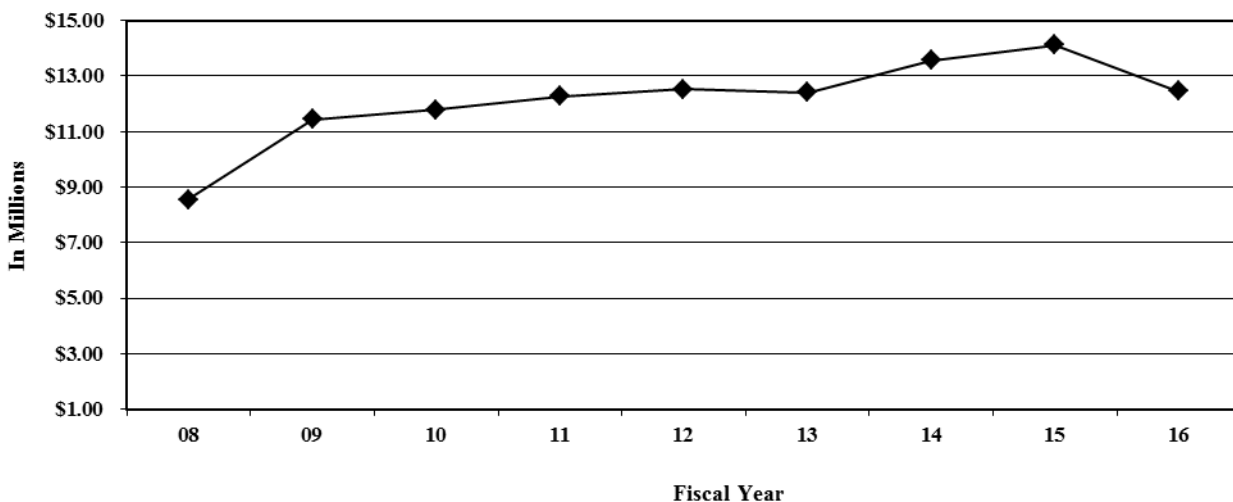
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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 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 reimbursements in FY08-FY14 reflects debt issued for the following: TMHS Furniture, Auditorium, Turf Field (\$17.1M issued in FY09), Renovations to Harborview and Glacier Valley Elementary Schools (\$22.4M issued in FY09), a new Valley Swimming Pool (\$662K issued in FY09 and \$11.245M issued in FY10), a covered playground for the Dzantik'i Heeni Middle School (\$1.17M issued in FY10), the remainder of the Valley Pool (\$7.58M issued in FY10), and the Gastineau School Repairs (\$6M issued in FY10 and \$5.623M issued in FY11). The Auke Bay School Renovations (\$9.8M issued in FY13), the Auke Bay Heating System (\$1.03M issued in FY13) and the Adair Kennedy Turf Resurfacing (\$606K issued in FY13). The remainder of the Auke Bay School Renovations (\$7.3M issued in FY14).



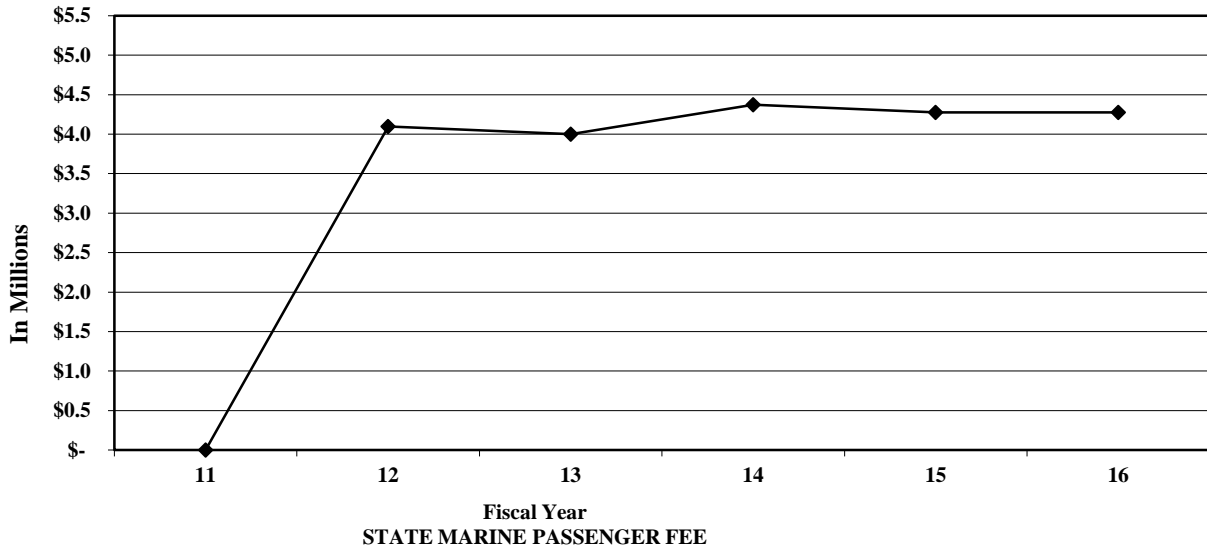
FY08-13 are based on actual revenue collected.
 FY14-16 are based on budget projections.

MAJOR REVENUES

STATE MARINE PASSENGER FEE

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

State Marine Passenger Fees' for FY13 were \$4.0M and are projected to increase in FY14 to \$4.4M up \$372K or 9.3%. FY15 revenue projections total \$4.3M a decrease of (\$97K) or (2.2%) over FY14 projections. FY16 revenue projections are identical to FY15 projections of \$4.3M.



FY12-13 are based on actual revenue collected.

FY14-16 are based on budget projections.

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources in FY13 were \$8.2M and are forecast to decrease in FY14 to \$6.4M down (\$1.8M) or (22%). FY15 projections are \$6.6M a decrease of (\$182K) or (3%). FY16 projections are \$4.8M a decrease of (\$1.7M) or (27%). These changes are primarily due to fluctuations in miscellaneous federal grants.

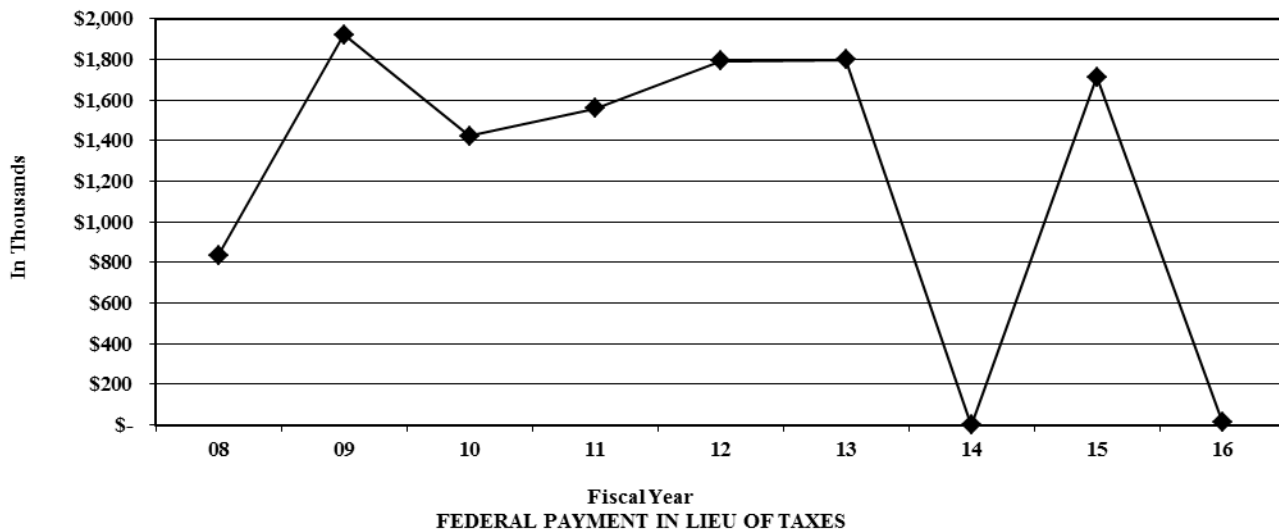
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

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

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

PILT revenues increased during the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No revenue is projected for FY14, revenue for FY15 of \$1.72M is budgeted and no revenue is projected for FY16.



FY08-13 are based on actual revenues collected.

FY14-16 are based on budgeted projections.

MAJOR REVENUES

Secure Rural Schools/Roads

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

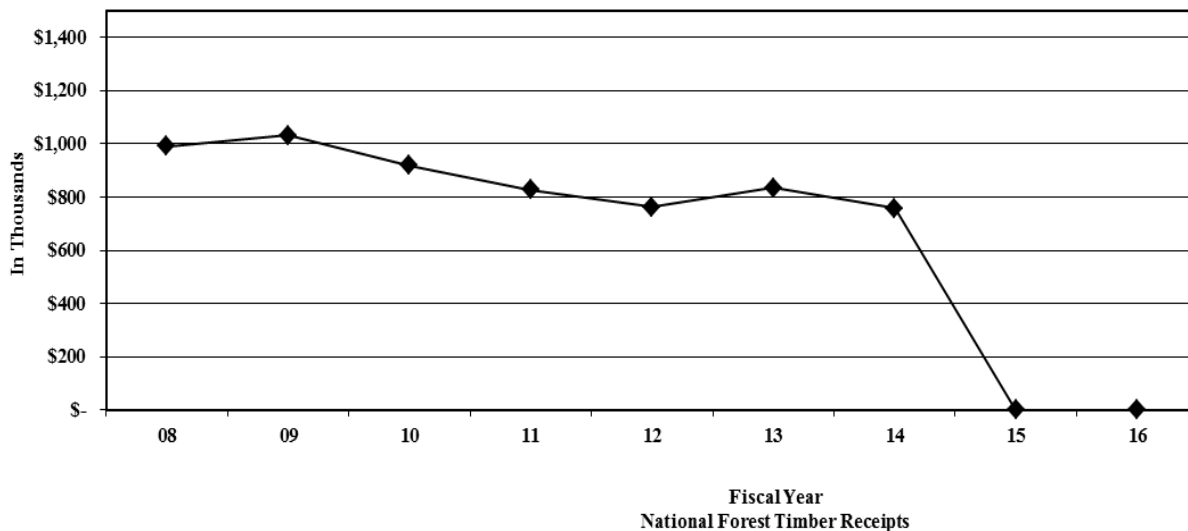
The CBJ's share was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

In January 2000, a federal bill, The Secure Rural Schools and Community Self-Determination Act of 2000, was passed into law. The primary purpose of the new law was to stabilize education and road maintenance funding through predictable payments. Each State is to receive an amount based on the average of the three highest 25% payments (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.

The Title III program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding will be reduced by 10% each year for the years FY10-FY12.

Public School/Roads revenue FY13 was \$836K. For FY14 it's expected to be \$758K a decrease of (\$78K) or (10%). No revenue is projected for FY15 or FY16.



FY08-13 are based on actual revenue collected.
FY14-16 are based on budget projections

MAJOR REVENUES

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

	<u>Sch/Road</u>	<u>Title III</u>	<u>Total</u>
FY08 Actual	843,000	148,800	991,800
FY09 Actual	1,020,800	12,000	1,032,800
FY10 Actual	919,400	-	919,400
FY11 Actual	815,900	-	815,900
FY12 Actual	761,500	62,700	824,200
FY13 Actual	772,200	63,600	835,800
FY14 Budget	700,000	57,600	757,600

NOTES

This page is available 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 FY15-20.

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 FY15 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY15 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 FY15 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2015 – 2020** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2015**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY15.

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

CAPITAL PROJECTS

PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY15 that have been established by the Assembly, the PWFC and/or the City Manager. FY15 Capital Project funds may be available from the following sources:

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

FY15 Proposed Capital Project Budget

The table below shows the source of funds for the FY14 capital budget as well as the funding sources for the Adopted FY15 capital budget.

Table 1
Summary of FY14 & FY15
Capital Project Funding Sources
 (costs in thousands)

FUNDING SOURCES	Amended FY14 Budget	Adopted FY15 Budget
Sales Tax: General Capital Projects	\$ 182.2	\$ 182.2
Temporary 1% Sales Tax	5,435.0	4,830.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	8,700.0	7,600.0
Marine Passenger Fees	1,118.1	1,264.1
State Marine Passenger Fees	4,400.0	4,100.0
Port Development Fees	2,925.0	-
Total	\$ 22,760.3	\$ 17,976.3

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

A complete listing of all adopted FY15 – FY20 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 2015 – 2020**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 15**.

GENERAL FUND SUMMARY

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Expenditures:					
Personnel Services	\$ 18,703,200	20,197,700	19,589,300	20,688,600	21,663,200
Commodities and Services	9,099,200	11,655,500	11,449,100	10,830,700	9,334,200
Capital Outlay	17,000	50,000	42,500	143,800	101,800
Contingency	26,700	25,000	25,000	20,000	20,000
Return Marine Passenger Fee Proceeds (1)	25,900	-	-	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,109,400)	(4,184,200)	(4,106,400)	(4,261,400)	(4,295,700)
Support to other funds	25,588,500	25,579,400	25,579,400	25,741,900	25,741,900
Better Capital City	433,900	500,000	449,500	440,500	440,500
Total Expenditures	49,260,700	53,299,100	52,504,100	53,079,800	52,481,600
Funding Sources:					
State Support:					
State Shared Revenue	21,400	15,000	15,000	15,000	15,000
ASHA "in Lieu" Tax	-	40,000	47,700	40,000	40,000
Miscellaneous Grants	139,100	144,200	140,500	145,300	147,200
Total State Support	160,500	199,200	203,200	200,300	202,200
Federal Support:					
Federal "in Lieu" Tax	1,797,900	-	-	1,715,000	15,000
Local Support:					
Property Taxes	28,822,100	29,211,600	28,991,000	29,318,400	30,983,700
Charges for Services	1,399,900	1,595,800	1,030,800	1,074,100	1,073,900
Licenses, Permits, Fees	747,000	783,300	766,000	795,900	962,900
Sales	800	5,500	200	10,900	10,900
Fines and Forfeitures	119,500	191,600	95,000	112,400	114,100
Donations	1,700	1,900	1,900	7,000	7,000
Investment and Interest Income	1,442,600	2,022,300	1,843,000	1,951,200	2,187,100
Total Local Support	32,533,600	33,812,000	32,727,900	33,269,900	35,339,600
Total Revenues	34,492,000	34,011,200	32,931,100	35,185,200	35,556,800
Support from other funds	14,444,900	19,180,800	19,180,800	16,737,000	16,942,300
Total Revenues and Support from other funds	48,936,900	53,192,000	52,111,900	51,922,200	52,499,100
Surplus/(Deficit)	(323,800)	(107,100)	(392,200)	(1,157,600)	17,500
Fund Balance From/(To) Available	323,800	107,100	392,200	1,157,600	(17,500)
Total Funding Sources	\$49,260,700	53,299,100	52,504,100	53,079,800	52,481,600
FUND BALANCE RESERVE	\$ 1,729,400	11,760,200	11,760,200	11,760,200	11,760,200
AVAILABLE FUND BALANCES	\$ 1,766,600	1,659,500	1,374,400	216,800	234,300

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

ROADED SERVICE AREA SUMMARY

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 19,054,500	20,888,400	19,877,200	20,294,700	21,627,800
Commodities and Services	9,795,300	10,417,000	10,067,500	10,471,800	10,526,700
Capital Outlay	179,800	26,800	26,800	-	-
Return Marine Passenger Fee Proceeds (1)	30,500	-	-	-	-
Support to:					
General Fund - Budget Reserve	-	1,000,000	1,000,000	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Other (Student Activities)	200,000	200,000	200,000	-	-
Downtown Parking	47,000	202,000	202,000	195,000	195,000
Total Expenditures	29,332,100	32,759,200	31,398,500	30,986,500	32,374,500
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,962,300	2,075,000	2,097,000	2,075,000	2,075,000
State Grants	1,353,400	1,380,400	1,212,800	1,152,900	1,154,500
Total State Support	4,315,700	3,455,400	3,309,800	3,227,900	3,229,500
Federal Support:					
Secure Rural Schools/Roads	835,800	-	757,600	-	-
Federal Grants	249,700	208,800	204,100	45,400	5,000
Total Federal Support	1,085,500	208,800	961,700	45,400	5,000
Local Support:					
Property Taxes	8,318,900	8,746,400	8,691,000	8,656,200	9,258,500
Charges for Services	1,910,400	1,982,400	1,858,900	1,821,600	1,826,600
E911 Surcharge	931,800	840,000	900,000	875,000	875,000
Contracted Services	-	531,100	565,400	564,600	665,800
Licenses, Permits, Fees	157,900	149,400	154,500	151,100	152,300
Sales	38,600	32,200	27,400	21,500	21,500
Fines and Forfeitures	174,000	188,900	127,300	428,400	476,400
Rentals and Lease	358,600	374,600	354,900	372,600	374,100
Donations and Contributions	6,100	34,700	33,900	700	700
Investment and Interest Income	4,900	30,100	4,400	4,700	4,700
Other Revenue	93,700	85,200	243,500	97,400	98,000
Interdepartmental Charges	135,400	130,700	135,700	150,000	144,600
Total Local Support	12,130,300	13,125,700	13,096,900	13,143,800	13,898,200

ROADED SERVICE AREA SUMMARY

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds:					
Sales Tax	12,994,000	11,139,000	11,139,000	12,090,500	12,224,000
Marine Passenger Fee	1,119,000	1,147,000	1,147,000	1,161,500	1,161,500
Total Support	14,113,000	12,286,000	12,286,000	13,252,000	13,385,500
Total Revenues and Support From Other Funds	31,644,500	29,075,900	29,654,400	29,669,100	30,518,200
Surplus/(Deficit)	2,312,400	(3,683,300)	(1,744,100)	(1,317,400)	(1,856,300)
Fund Balance (To)/From Available	(2,312,400)	3,683,300	1,744,100	1,317,400	1,856,300
Total Funding Sources	\$ 29,332,100	32,759,200	31,398,500	30,986,500	32,374,500
FUND BALANCE RESERVE	\$ 1,063,600	63,600	121,200	121,200	121,200
AVAILABLE FUND BALANCES	\$ 4,072,900	1,389,600	3,271,200	1,953,800	97,500

FIRE SERVICE AREA SUMMARY

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,242,100	2,473,000	2,472,800	2,541,700	2,623,100
Commodities and Services	1,067,300	923,300	923,500	1,248,500	1,328,300
Capital Outlay	49,400	10,000	10,000	-	-
Total Expenditures	3,358,800	3,406,300	3,406,300	3,790,200	3,951,400
FUNDING SOURCES:					
Property Taxes	1,640,600	1,525,800	1,516,500	1,641,400	1,657,700
Charges for Services	20,300	16,000	16,000	14,000	14,000
Contracted Services	562,300	574,700	572,500	573,000	594,000
Donations	6,500	100	100	-	-
State Grants	9,900	45,000	45,000	-	-
Federal Grants	135,800	-	-	-	-
Other Revenue	-	2,200	-	-	-
Interdepartmental Charges	1,200	1,200	1,200	1,200	1,200
Support from:					
General Fund	50,000	-	-	-	-
Sales Tax	1,171,000	933,000	933,000	1,434,000	1,445,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Fund Balance (To) From	(308,800)	238,300	252,000	56,600	168,600
Total Funding Sources	\$ 3,358,800	3,406,300	3,406,300	3,790,200	3,951,400
FUND BALANCE RESERVE	\$ 62,700	62,700	62,700	62,700	62,700
AVAILABLE FUND BALANCES	\$ 633,000	394,700	381,000	324,400	155,800

MAYOR AND ASSEMBLY

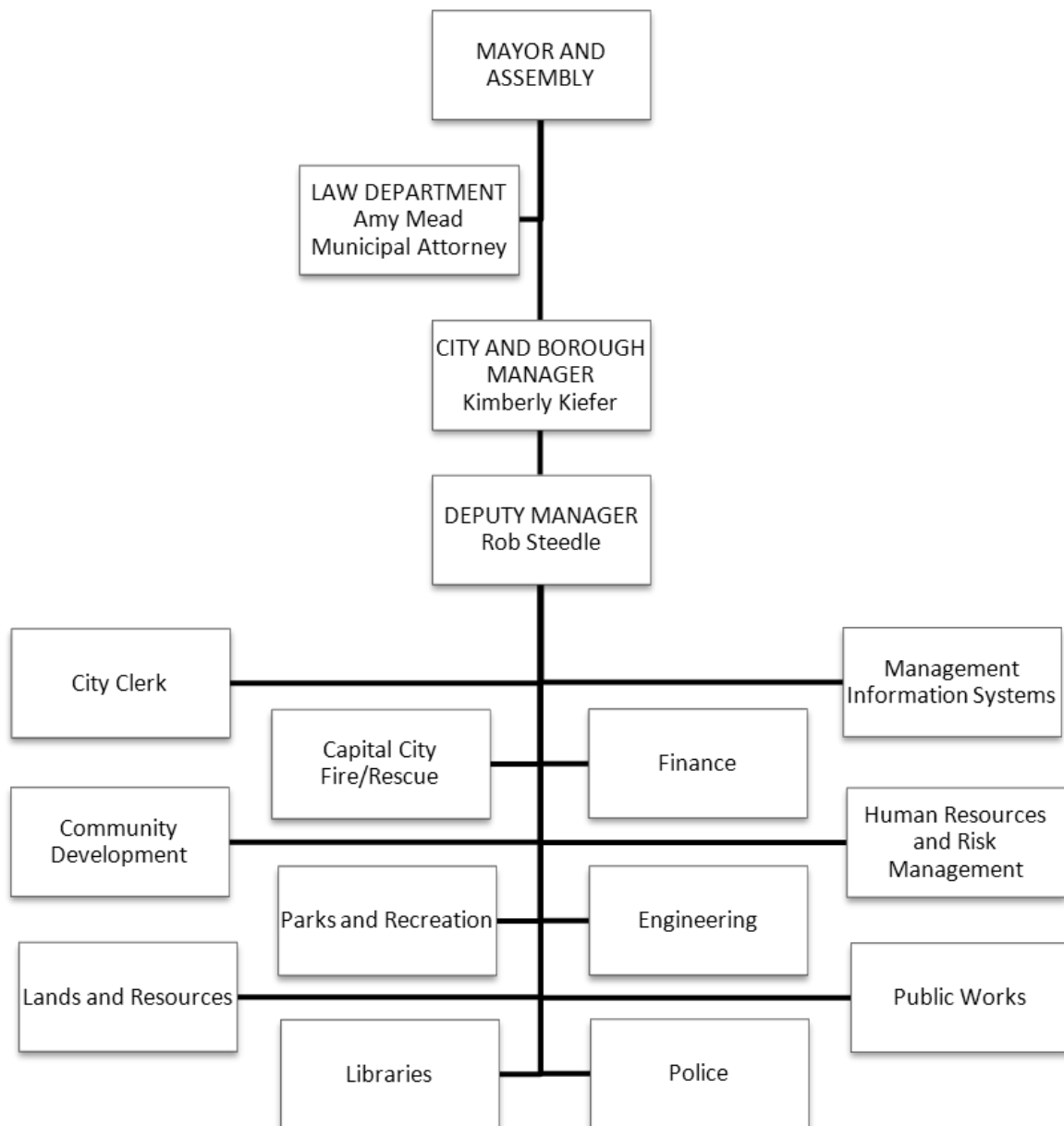
MISSION STATEMENT

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.

FY15 ADOPTED BUDGET

\$ 4,640,500

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

	COMPARATIVES				
	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 166,100	191,800	176,000	192,700	195,700
Commodities and Services	349,300	427,200	370,300	385,800	390,300
Better Capital City	433,900	500,000	449,500	440,500	440,500
Other-Grants & Community Projects	2,897,300	4,701,500	4,701,500	4,062,000	2,632,000
Total Expenditures	3,846,600	5,820,500	5,697,300	5,081,000	3,658,500
FUNDING SOURCES:					
Interdepartmental Charges	52,800	52,800	52,800	51,200	51,200
State Shared Revenue	4,100	-	-	-	-
Support from:					
Sales Tax	500,000	2,050,000	2,050,000	1,950,000	500,000
Tobacco Excise Tax	1,099,600	1,199,600	1,199,600	1,090,200	1,090,200
Marine Passenger Fee	560,100	844,000	844,000	606,300	606,300
Capital Projects	-	200,000	200,000	-	-
General Fund	1,630,000	1,474,100	1,350,900	1,383,300	1,410,800
Total Funding Sources	\$ 3,846,600	5,820,500	5,697,300	5,081,000	3,658,500
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Mayor and Assembly's FY15 Adopted Budget represents a decrease of \$739,500 (12.7%) from the FY14 Amended Budget. The FY16 Approved Budget is a decrease of \$1,422,500 (28.0%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

- Grants and Community Projects decreased \$639,500 (13.6%) due to a reduction in grants requested and/or awarded.

FY16

- Grants and Community Projects decreased \$1,430,000 (35.2%) due to the ending the two-year grant to Sealaska Heritage for the construction of the Walter Soboleff Center.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Operations:					
Personnel Services	\$ 166,100	191,800	176,000	192,700	195,700
Commodities and Services	205,500	251,200	229,300	235,800	240,300
Totals	371,600	443,000	405,300	428,500	436,000
Assembly Grants:					
Arts and Humanities Council	175,800	375,800	375,800	167,000	167,000
Social Service Advisory Board	910,100	925,200	925,200	878,900	878,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc	410,400	410,400	410,400	410,400	410,400
Totals	1,535,900	1,751,000	1,751,000	1,495,900	1,495,900
Special Contracts:					
Lobbyist	143,800	166,000	141,000	140,000	140,000
Hearing Officers	-	10,000	-	10,000	10,000
Totals	143,800	176,000	141,000	150,000	150,000
Community Projects:					
Juneau Festival Committee	33,000	33,000	33,000	31,300	31,300
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	-	20,000	20,000	-	20,000
Juneau Economic Development Council	325,000	325,000	325,000	300,000	300,000
Juneau Small Business Development Center	55,000	30,000	30,000	28,500	28,500
Juneau Human Rights Commission	2,500	-	-	-	-
Juneau Homeless Respite Care	-	-	-	5,800	5,800
Juneau Afterschool Coalition	-	50,000	50,000	47,500	47,500
Parents for a Safe Graduation	-	-	-	3,000	3,000
AYEC-HEARTS Program	92,300	95,000	95,000	90,200	90,200
Sealaska Heritage Foundation	-	1,550,000	1,550,000	1,450,000	-
Downtown Ambassador Program	51,000	56,300	56,300	56,300	56,300
Franklin Dock Enterprises, LLC	186,800	229,100	229,100	233,500	233,500
Alaska Juneau (AJ) Dock, LLC	612,300	293,600	293,600	203,500	203,500
SAIL	-	48,000	48,000	48,000	48,000
Goldbelt, Inc	-	217,000	217,000	-	-
Tourism Best Management Practices	-	-	-	15,000	15,000
Airlift Northwest	-	-	-	50,000	50,000
Better Capital City	433,900	500,000	449,500	440,500	440,500
Totals	1,795,300	3,450,500	3,400,000	3,006,600	1,576,600
Total Expenditures	\$ 3,846,600	5,820,500	5,697,300	5,081,000	3,658,500

MAYOR AND ASSEMBLY

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Mayor of the City and Borough of Juneau Assembly Members	1.00	\$ 30,000	1.00	\$ 30,000	1.00	\$ 30,000
Benefits	8.00	48,000	8.00	48,000	8.00	48,000
	-	113,800	-	114,700	-	117,700
Total Staffing	9.00	\$ 191,800	9.00	\$ 192,700	9.00	\$ 195,700

CITY MANAGER

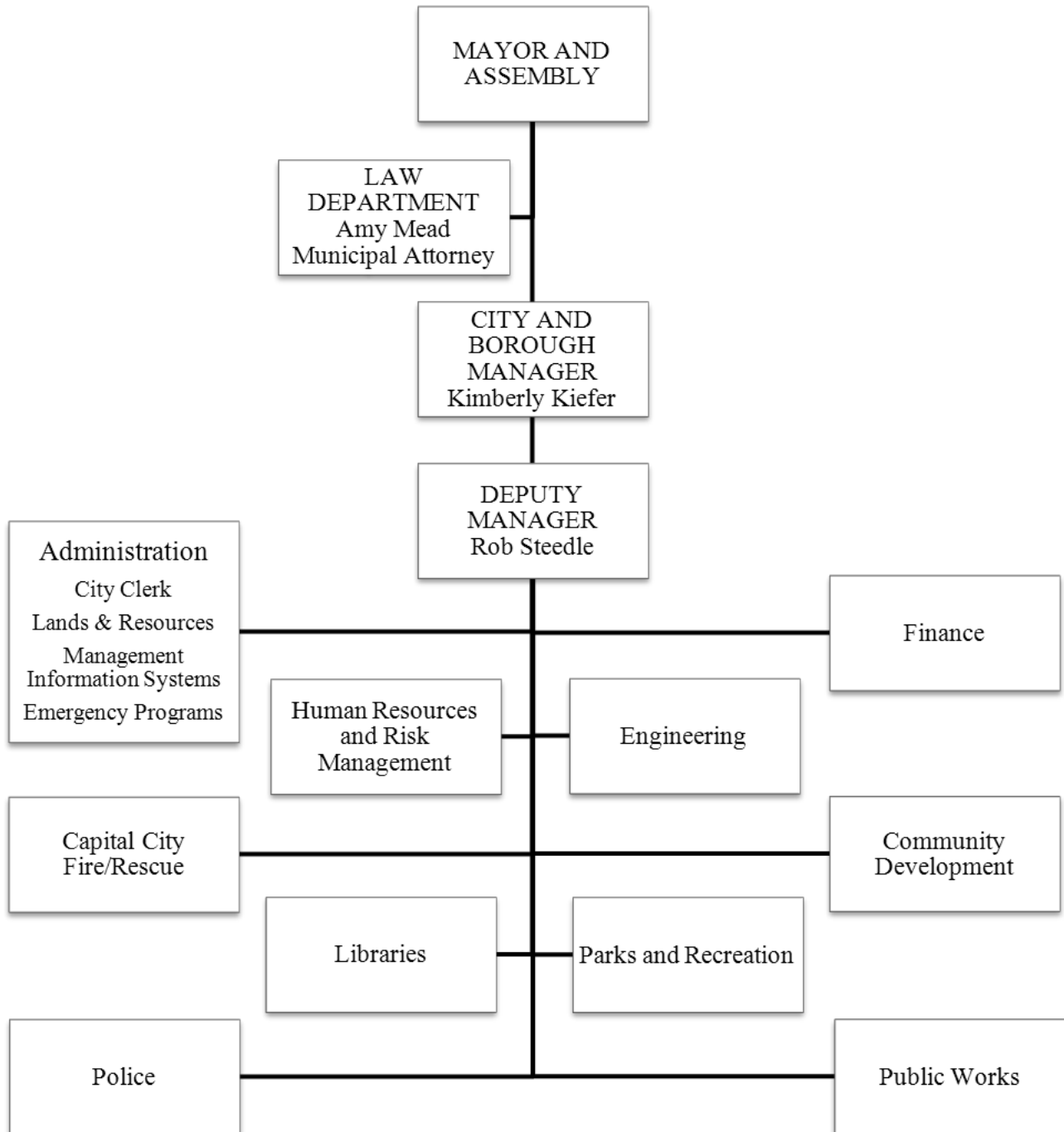
MISSION STATEMENT

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

FY15 ADOPTED BUDGET

\$ 1,494,300

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 778,300	981,500	950,000	1,115,100	1,154,000
Commodities and Services	413,300	653,500	651,500	359,200	361,300
Voter Information	8,000	7,000	7,000	10,000	10,000
Contingency	26,700	25,000	25,000	20,000	20,000
Total Expenditures	1,226,300	1,667,000	1,633,500	1,504,300	1,545,300
FUNDING SOURCES:					
Interdepartmental Charges	53,100	53,100	53,100	129,300	129,300
Reimbursable Expense	-	-	-	97,200	102,300
State Grant	10,900	12,000	12,000	12,000	12,000
Support from:					
Marine Passenger Fees	65,000	77,700	77,700	12,700	12,700
General Fund	1,097,300	1,524,200	1,490,700	1,253,100	1,289,000
Total Funding Sources	\$ 1,226,300	1,667,000	1,633,500	1,504,300	1,545,300
STAFFING	8.00	8.00	8.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Manager's FY15 Adopted Budget is a decrease of \$162,700 (9.8%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$41,000 (2.7%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

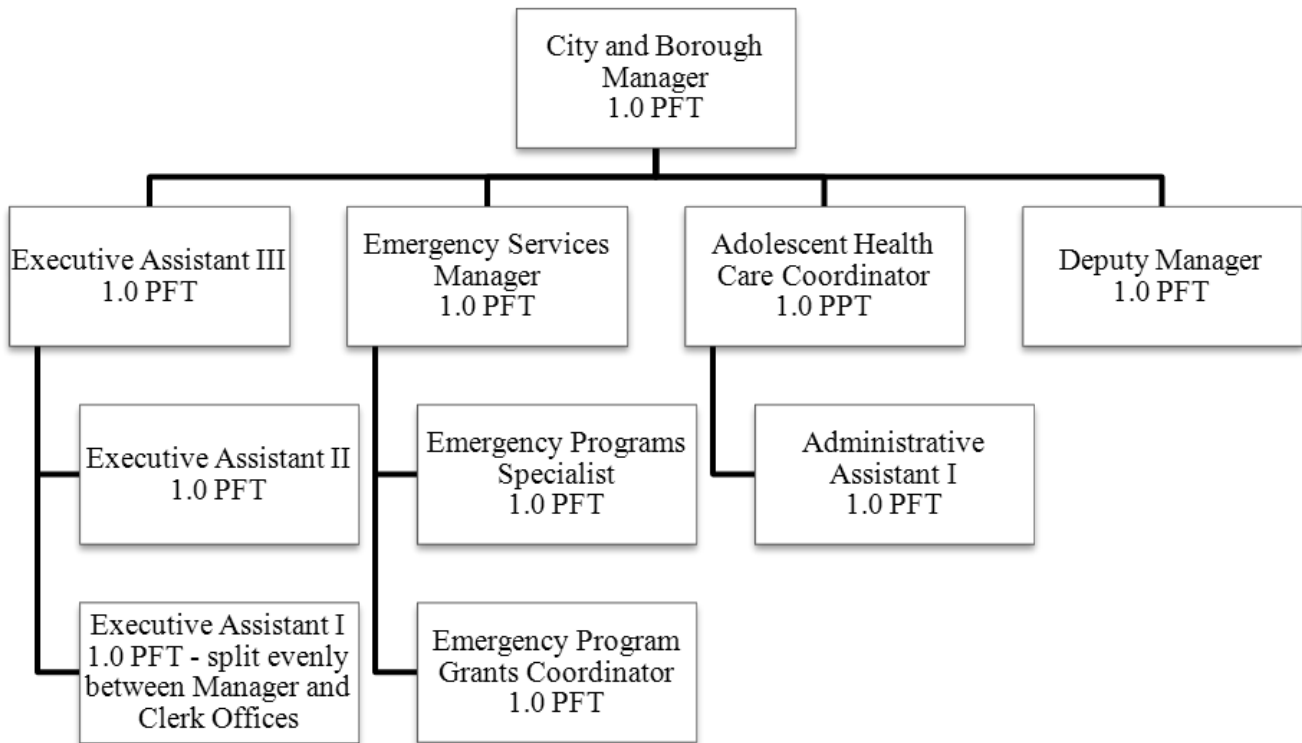
- Personnel Services increased \$133,600 (13.6%) primarily due to the addition of an Emergency Program Specialist in Emergency Services. The CBJ has entered into an agreement with the University of Alaska Southeast (UAS) to provide oversight for an emergency management program at UAS. The City's Emergency Program Manager will supervise the program and new position. The position is fully funded by UAS.
- Two Marine Passenger Fee funded programs totaling \$65,000 have been moved to the Mayor and Assembly budget. This is consistent with how other Marine Passenger Fee funded programs are presented.

FY16

- Personnel Services increased \$38,900 (3.5%) due to negotiated salary and benefit changes and an increased health care rate.

CITY MANAGER

STAFFING ORGANIZATION CHART



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

CITY MANAGER

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>	<u>No. Pos.</u>	<u>Salary & Benefits</u>
CLASS TITLE:						
Manager's Office:						
City and Borough Manager	1.00	\$ 145,000	1.00	\$ 149,300	1.00	\$ 149,300
Deputy City and Borough Manager	1.00	132,500	1.00	138,600	1.00	143,400
Executive Assistant I, II, & III	2.50	133,000	2.50	141,700	2.50	148,400
Overtime	-	-	-	400	-	400
Benefits	-	208,000	-	214,200	-	221,300
Totals	4.50	618,500	4.50	644,200	4.50	662,800
Emergency Services/Public Information:						
Emergency Services Manager/Public Information Officer	1.00	84,200	1.00	85,900	1.00	91,300
Emergency Program Specialist (1)	-	-	1.00	61,500	1.00	64,900
Emergency Program Grant Coordinator	1.00	55,000	1.00	58,100	1.00	60,000
Manpower	-	8,000	-	8,000	-	8,000
Benefits	-	79,000	-	116,200	-	121,900
Totals	2.00	226,200	3.00	329,700	3.00	346,100
Teen Health Center:						
Adolescent Health Care Coordinator	0.75	53,000	0.75	57,700	0.75	59,100
Administrative Assistant I	0.75	32,500	0.75	31,100	0.75	31,800
Benefits	-	51,300	-	52,400	-	54,200
Totals	1.50	136,800	1.50	141,200	1.50	145,100
Total Staffing	8.00	\$ 981,500	9.00	\$ 1,115,100	9.00	\$ 1,154,000

(1) This position is being fully funded by the University of Alaska Southeast.

CITY CLERK

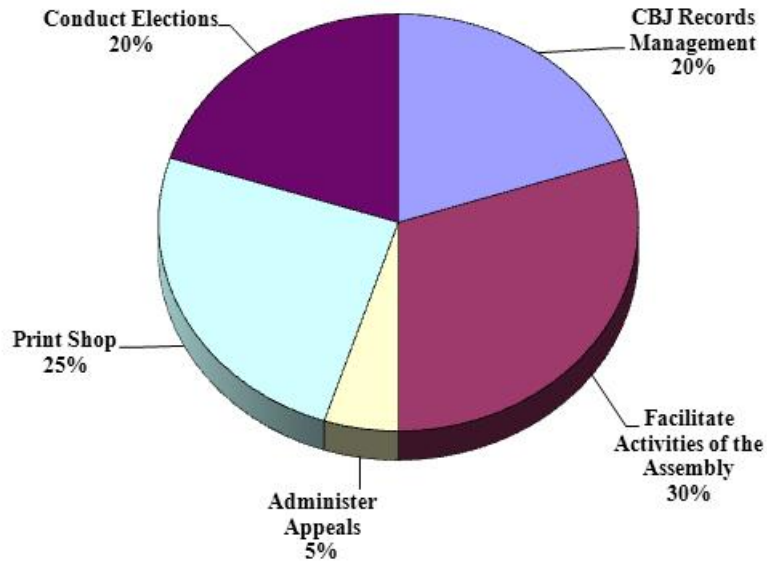
MISSION STATEMENT

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

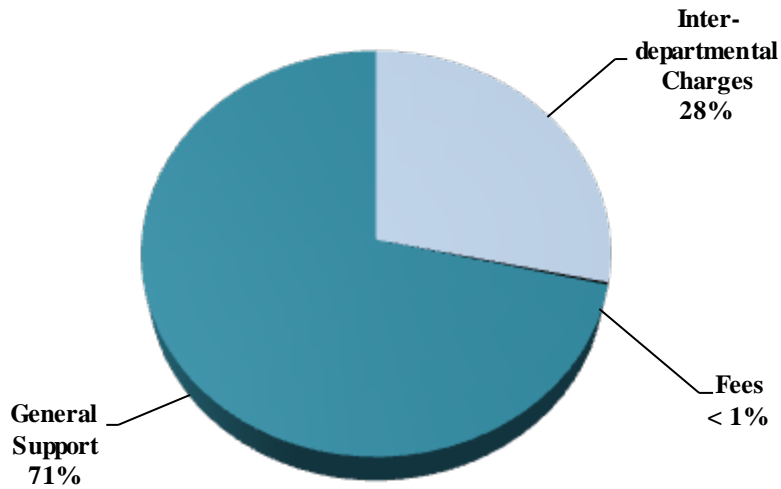
FY15 ADOPTED BUDGET

\$ 546,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 382,200	396,300	382,900	413,600	426,600
Commodities and Services	96,600	143,700	132,300	133,000	132,200
Total Expenditures	478,800	540,000	515,200	546,600	558,800
FUNDING SOURCES:					
Interdepartmental Charges	122,000	136,500	134,200	155,000	155,000
Licenses, Permits and Fees	1,000	800	1,000	1,000	1,000
Support from General Fund	355,800	402,700	380,000	390,600	402,800
Total Funding Sources	\$ 478,800	540,000	515,200	546,600	558,800
STAFFING	3.70	3.70	3.70	3.70	3.70
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The City Clerk and Election's FY15 Adopted Budget is an increase of \$6,600 (1.2%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$12,200 (2.2%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

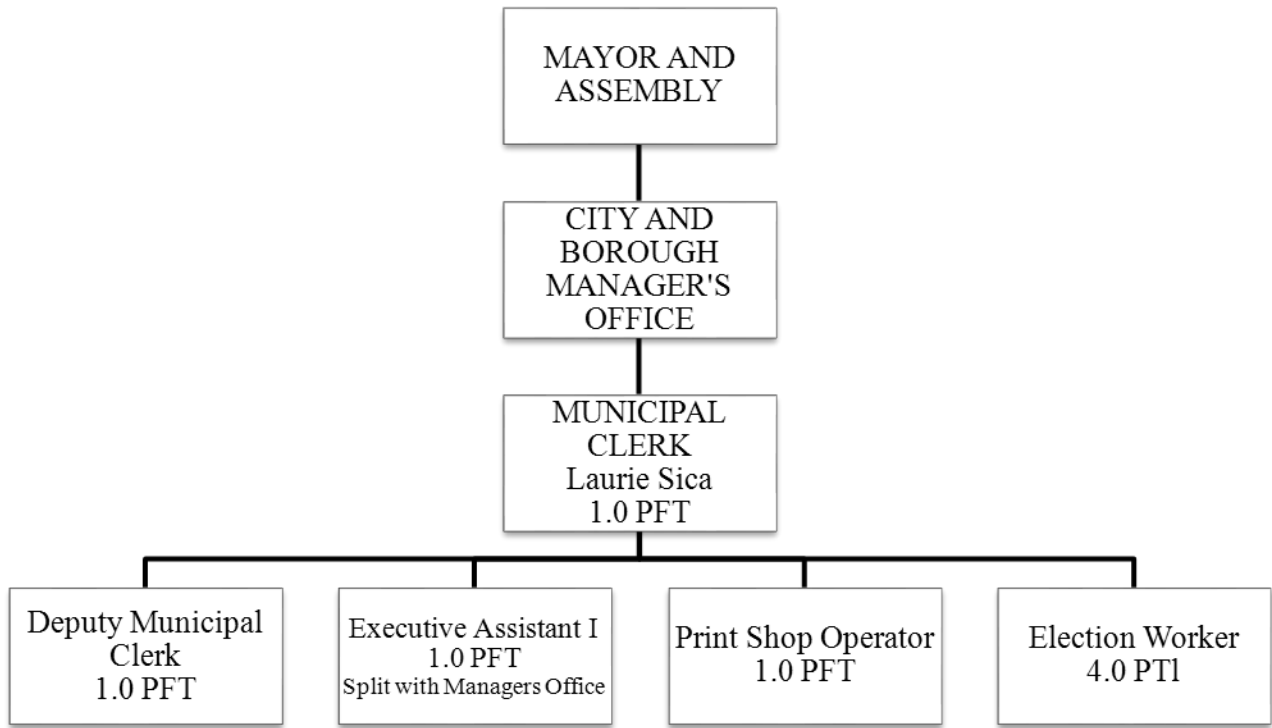
- Personnel Services increased \$17,300 (4.4%) due to negotiated salary and benefit changes.

FY16

- Personnel Services increased \$13,000 (3.2%) due to negotiated salary and benefit changes and an increased health care rate.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Functional Duties

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

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Clerk	1.00	\$ 100,200	1.00	\$ 108,800	1.00	\$ 109,300
Deputy Clerk	1.00	62,100	1.00	63,300	1.00	66,200
Print Shop Operator	1.00	49,400	1.00	52,000	1.00	55,000
Executive Assistant I	0.50	23,900	0.50	24,800	0.50	26,100
Clerk I	0.20	5,500	0.20	5,000	0.20	5,200
Elections	-	15,000	-	15,000	-	15,000
Overtime	-	4,600	-	5,000	-	5,200
Benefits	-	135,600	-	139,700	-	144,600
Total Staffing	3.70	\$ 396,300	3.70	\$ 413,600	3.70	\$ 426,600

HUMAN RESOURCES

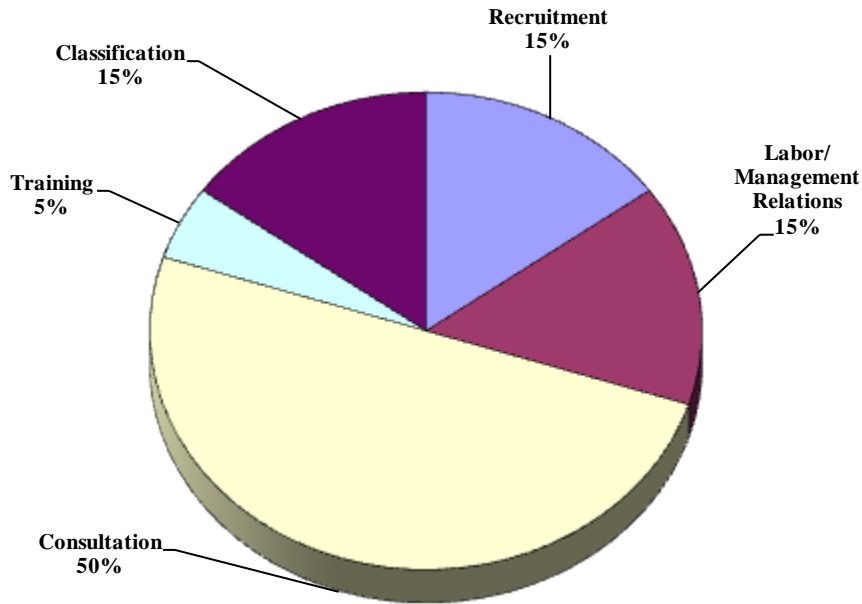
MISSION STATEMENT

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

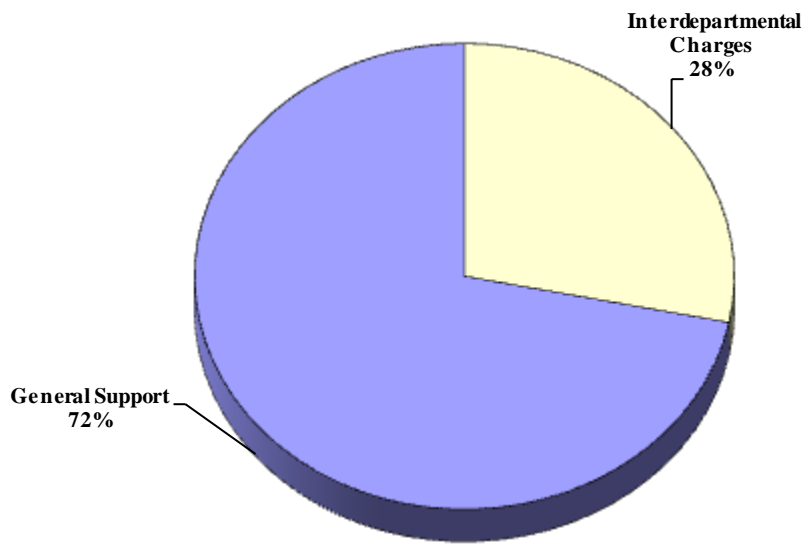
FY15 ADOPTED BUDGET

\$ 577,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actual		
EXPENDITURES:					
Personnel Services	\$ 483,600	469,300	465,100	473,800	495,000
Commodities and Services	79,100	101,500	79,300	103,200	107,500
Total Expenditures	562,700	570,800	544,400	577,000	602,500
FUNDING SOURCES:					
Interdepartmental Charges	169,400	169,400	169,400	162,600	162,600
Support from General Fund	393,300	401,400	375,000	414,400	439,900
Total Funding Sources	\$ 562,700	570,800	544,400	577,000	602,500
STAFFING	4.30	4.30	4.30	4.40	4.40
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 Department's FY15 Adopted Budget represents an increase of \$6,200 (1.0%) over the FY14 Amended Budget. The FY16 Approved Budget is \$25,500 (4.4%) greater than the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

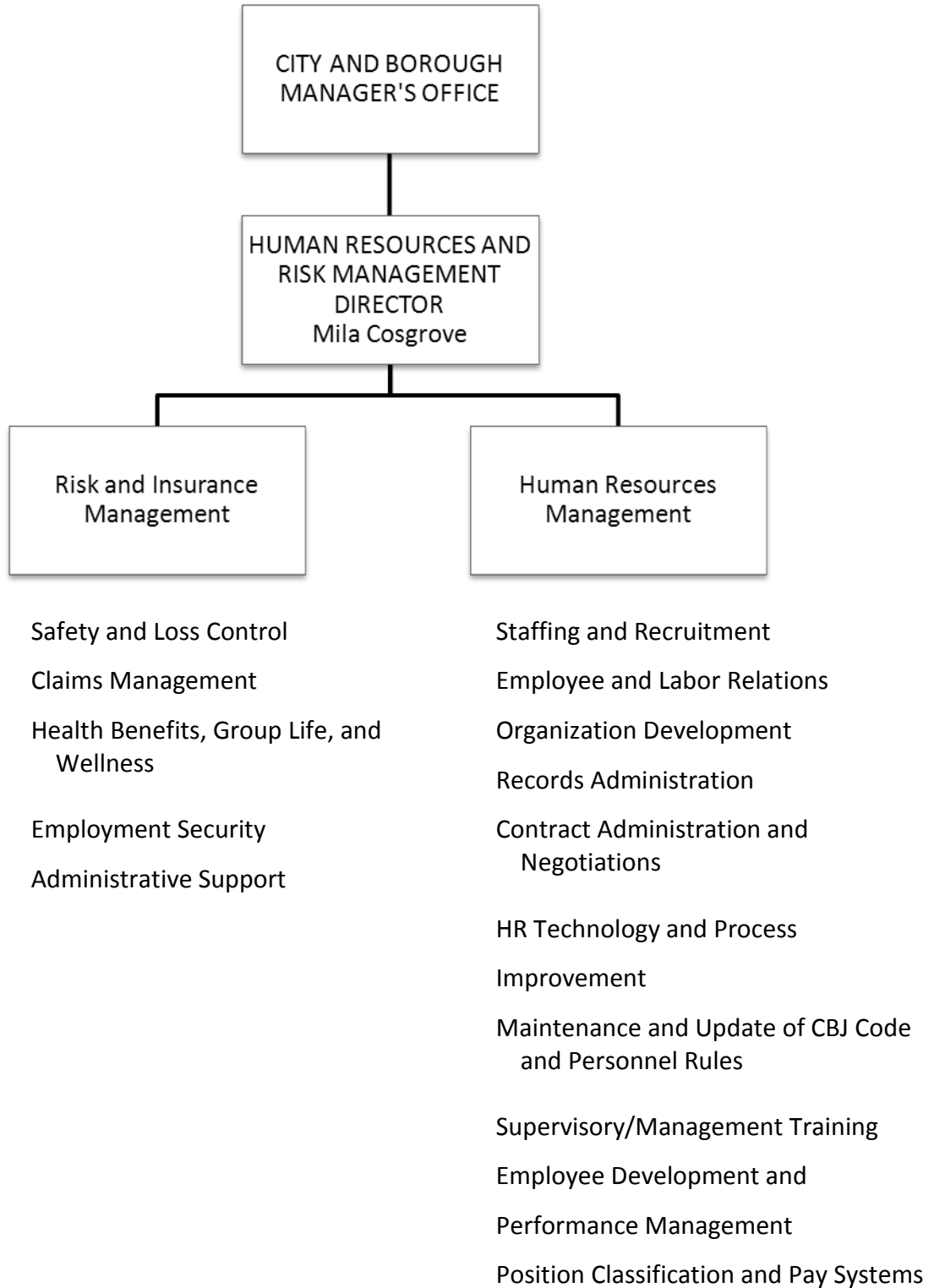
- The City's Human Resource Department has assumed responsibility of Bartlett Regional Hospital's (BRH) human resource functions. As a result, additional staff is needed and a portion of the City's Human Resource Director is being allocated to BRH.
- The department relocated within the Marine Way Building resulting in a rent increase of \$10,700 (28.0%).

FY16

- Personnel Services increased \$21,200 (4.8%) due to negotiated salary and benefit changes and an increased health care rate.

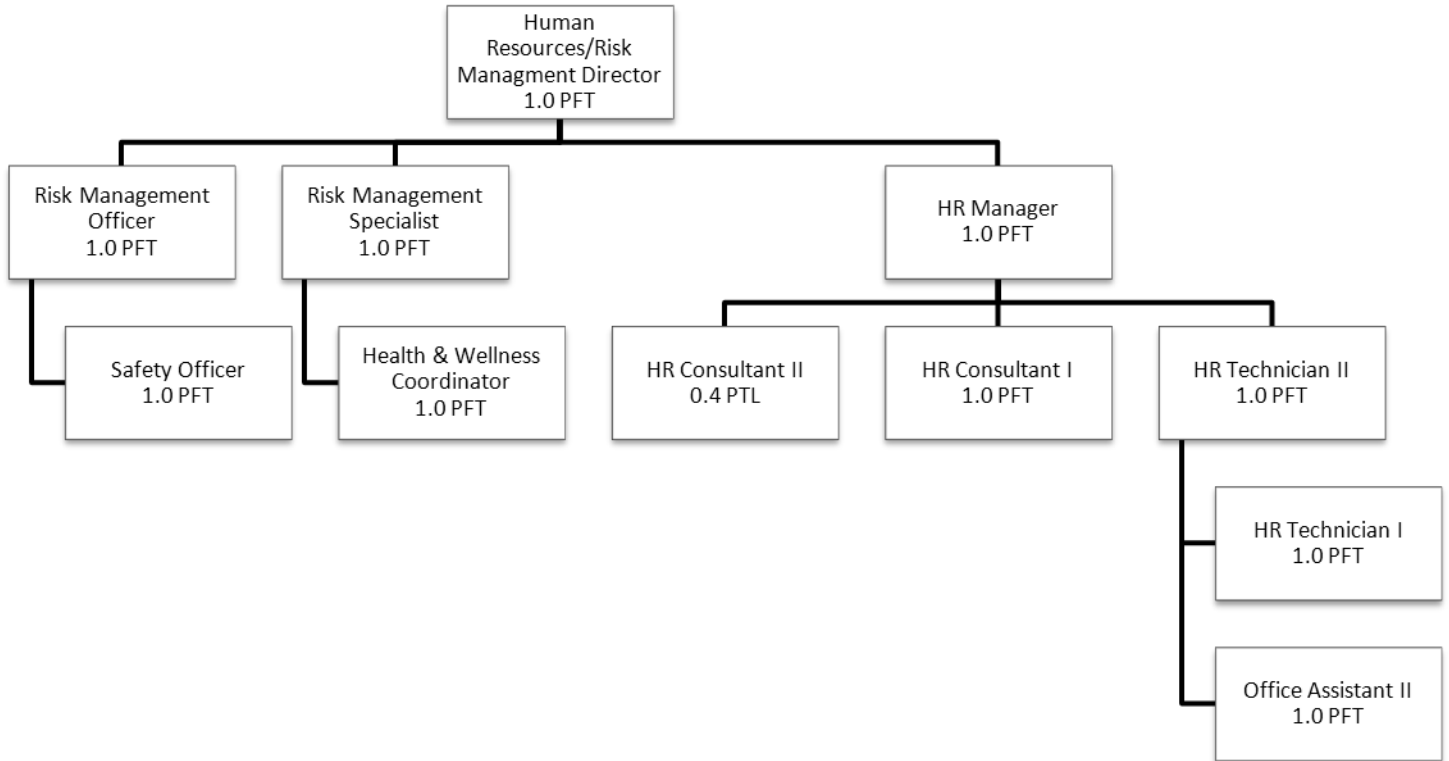
HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



HUMAN RESOURCES

STAFFING ORGANIZATION CHART



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

HUMAN RESOURCES

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Human Resources Director	0.80	\$ 101,800	0.40	\$ 56,400	0.40	\$ 58,300
Human Resources Manager	-	-	1.00	85,900	1.00	90,200
Human Resources Consultant I & II	2.00	133,500	1.50	92,300	1.50	95,800
Human Resources Technician II	0.50	27,300	0.50	29,100	0.50	30,800
Human Resources Technician	0.50	21,600	0.50	22,800	0.50	24,000
Office Assistant II	0.50	16,600	0.50	17,500	0.50	18,500
Benefits	-	168,500	-	169,800	-	177,400
Total Staffing	4.30	\$ 469,300	4.40	\$ 473,800	4.40	\$ 495,000

An additional 0.10 FTE was approved as a result of the CBJ HR Department taking on the responsibilities of the Bartlett Regional Hospital HR functions.

NOTES

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MANAGEMENT INFORMATION SYSTEMS

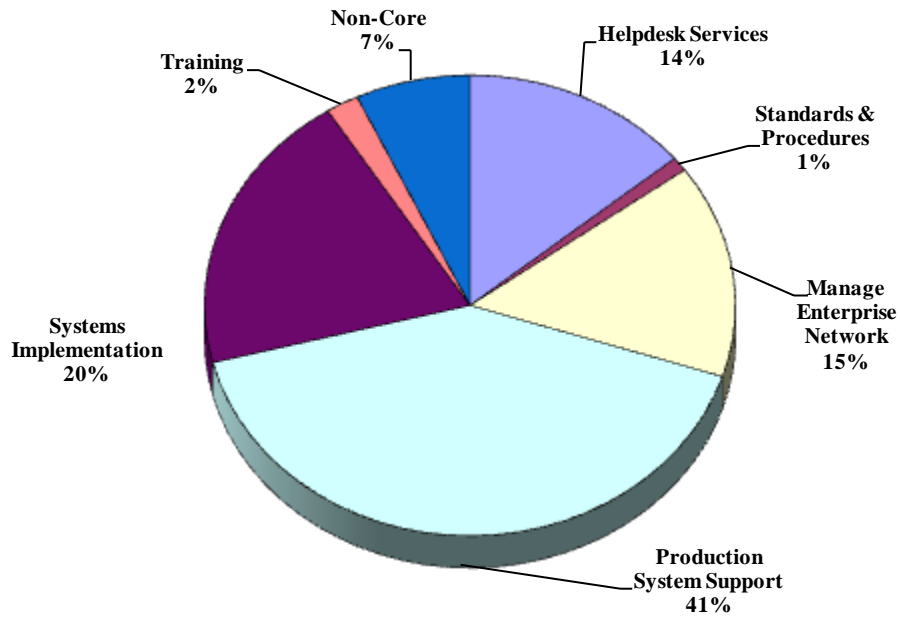
MISSION STATEMENT

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

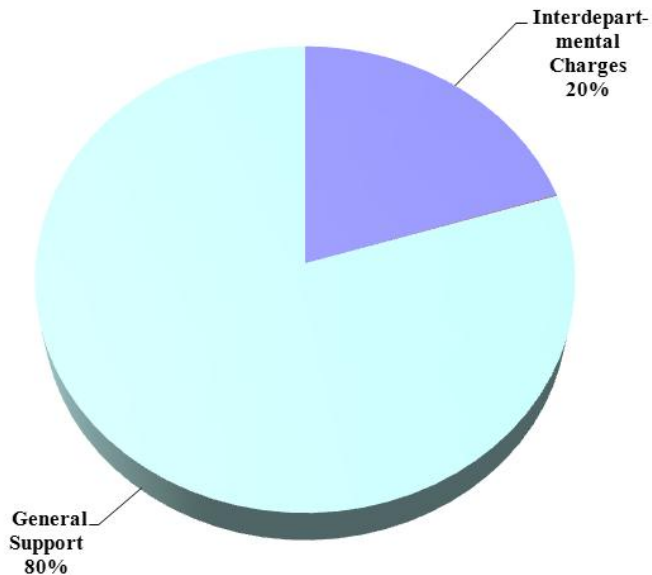
FY15 ADOPTED BUDGET

\$ 2,427,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actual		
EXPENDITURES:					
Personnel Services	\$ 1,347,500	1,558,500	1,440,600	1,630,800	1,708,300
Commodities and Services	622,500	630,600	617,400	696,900	678,000
Capital Outlay	17,000	50,000	42,500	100,000	70,000
Total Expenditures	1,987,000	2,239,100	2,100,500	2,427,700	2,456,300
FUNDING SOURCES:					
Interdepartmental Charges	535,500	535,500	535,500	491,100	491,100
Charges for Services	1,200	1,200	1,200	1,200	1,200
Support from General Fund	1,450,300	1,702,400	1,563,800	1,935,400	1,964,000
Total Funding Sources	\$ 1,987,000	2,239,100	2,100,500	2,427,700	2,456,300
STAFFING	13.66	13.66	13.66	13.66	13.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Management Information System's FY15 Adopted Budget represents an increase of \$188,600 (8.4%) over the FY14 Amended Budget. The FY16 Approved Budget is \$28,600 (1.2%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

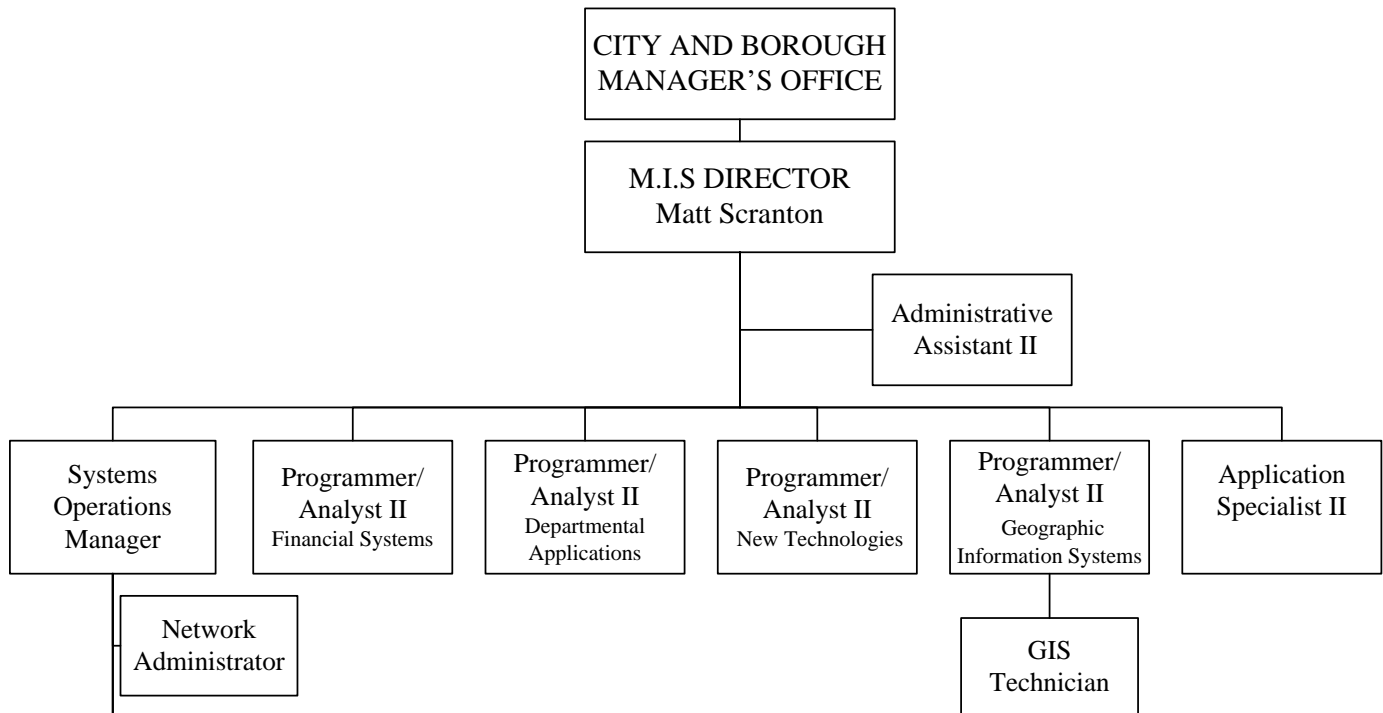
- Personnel services increased \$72,300 (4.6%) due to negotiated salary and benefit changes and job reclassifications.
- Commodities and Services increased \$66,300 (10.5%) due to the need for increased bandwidth to City facilities, software to manage the computer environment and to have GIS visual data for analysis.
- Capital Outlay increased \$50,000 (100%) due to planned software upgrade.

FY16

- Personnel services increased \$77,500 (4.8%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and Services decreased \$18,900 (2.7%) due to training and new software planned for completion during FY15.
- Capital Outlay decreased \$30,000 (30.0%) due to fewer planned software upgrades.

MANAGEMENT INFORMATION SYSTEMS

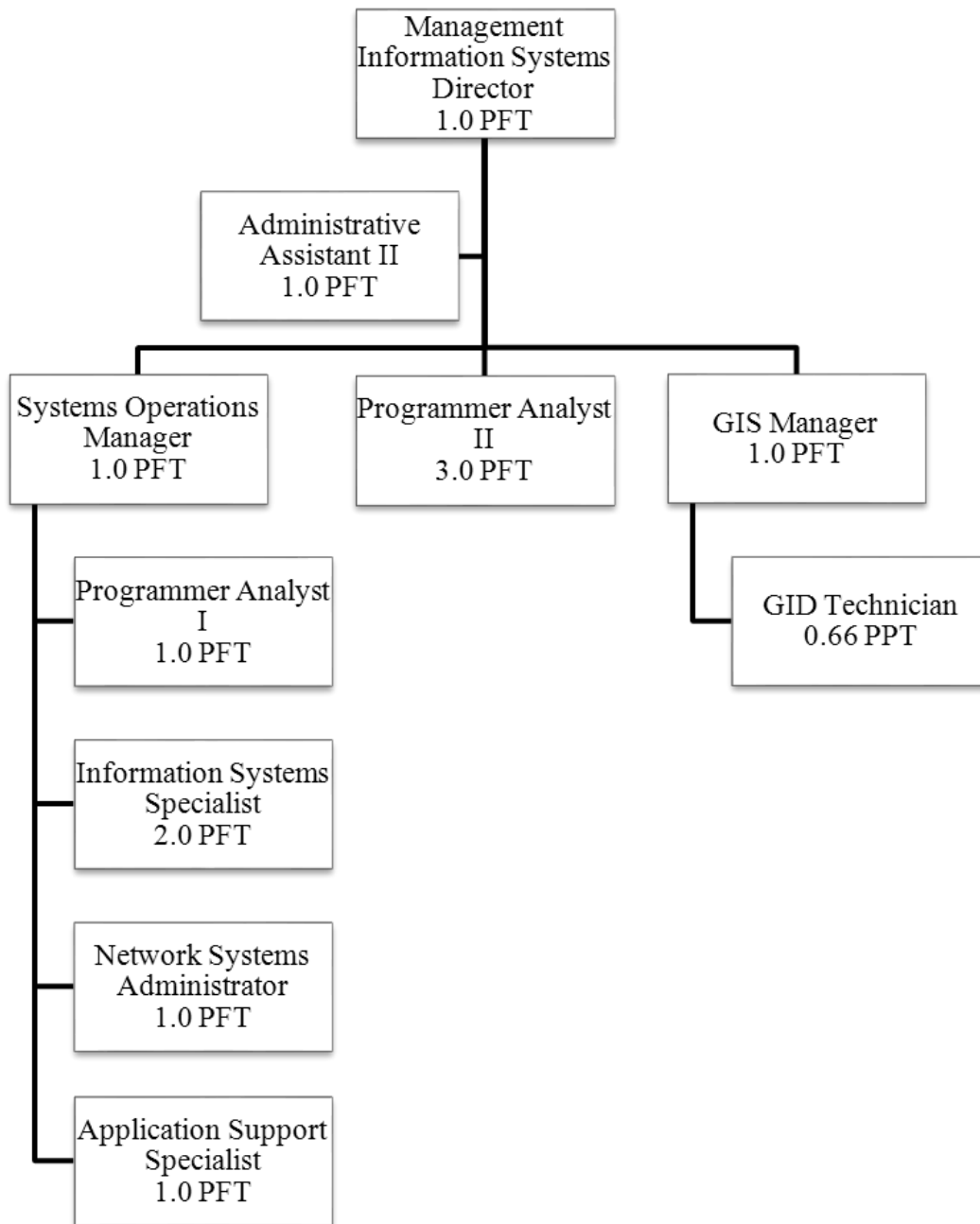
FUNCTIONAL ORGANIZATION CHART



- Information Technology Management
- Information Technology Training
- Systems Analysis and Systems Development
- Vendor Analysis/Software Package Procurement and Assistance
- Information Technology Resource Contracts Assistance
- GIS Data Administration
- GIS User Support
- GIS Systems Development

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Management Information						
System Director	1.00	\$ 109,600	1.00	\$ 116,000	1.00	\$ 121,700
Systems Operations Manager	1.00	79,200	1.00	95,000	1.00	100,500
Programmer I , II & III	5.00	423,800	5.00	454,500	5.00	477,600
Network Systems Administrator	1.00	86,100	1.00	87,800	1.00	91,100
Network Specialist	1.00	56,500	1.00	57,500	1.00	58,800
Information Systems Specialist	2.00	110,200	2.00	104,100	2.00	110,100
Applications Specialist	1.00	70,800	1.00	73,800	1.00	76,600
Administrative Assistant II	1.00	40,600	1.00	43,600	1.00	46,100
GIS Technician	0.66	33,700	0.66	35,500	0.66	36,800
Overtime	-	15,000	-	9,100	-	9,100
Benefits	-	548,500	-	570,200	-	597,000
Vacancy Factor	-	(15,500)	-	(16,300)	-	(17,100)
Totals	13.66	\$ 1,558,500	13.66	\$ 1,630,800	13.66	\$ 1,708,300

NOTES

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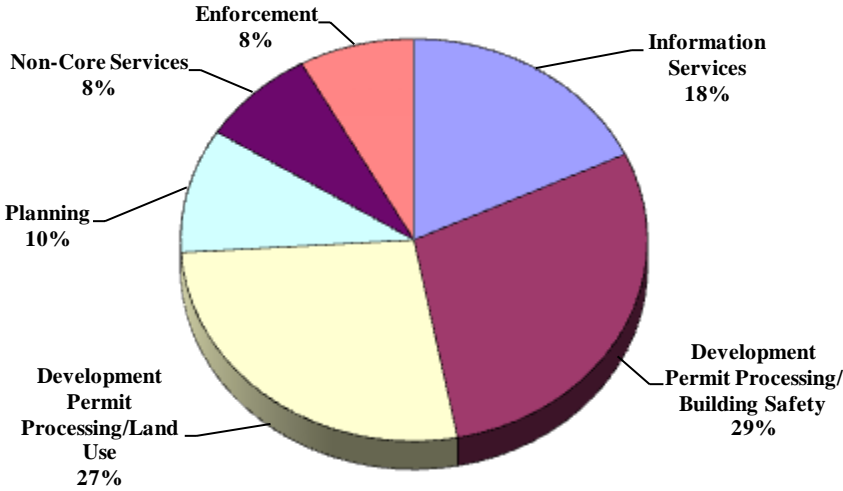
COMMUNITY DEVELOPMENT

MISSION STATEMENT

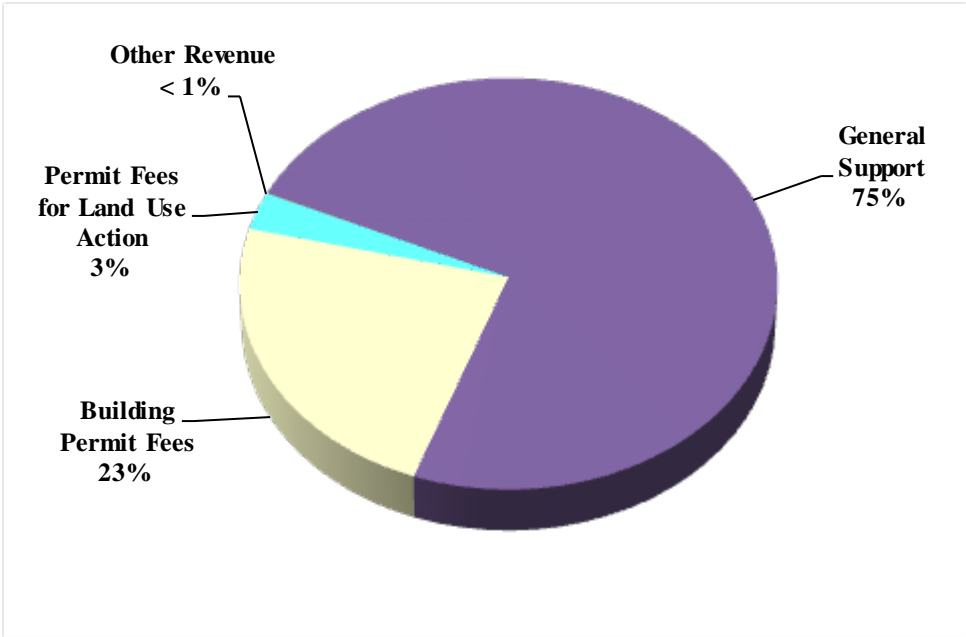
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY15 ADOPTED BUDGET **\$ 2,777,300**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,149,000	2,494,000	2,435,100	2,389,800	2,503,600
Commodities & Services	412,500	350,300	339,900	375,500	371,500
Capital Outlay	-	-	-	12,000	-
Total Expenditures	2,561,500	2,844,300	2,775,000	2,777,300	2,875,100
FUNDING SOURCES:					
Building Permit Fees	599,600	650,000	630,000	646,300	813,300
Permit Fees for Land Use Action	71,400	54,200	61,500	82,000	82,000
Other Revenue	800	4,000	200	1,000	1,000
Support from General Fund	1,889,700	2,136,100	2,083,300	2,048,000	1,978,800
Total Funding Sources	\$ 2,561,500	2,844,300	2,775,000	2,777,300	2,875,100
STAFFING	26.25	24.75	24.75	22.75	22.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Community Development Department's FY15 Adopted Budget is a decrease of \$67,000 (2.4%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$97,800 (3.5%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

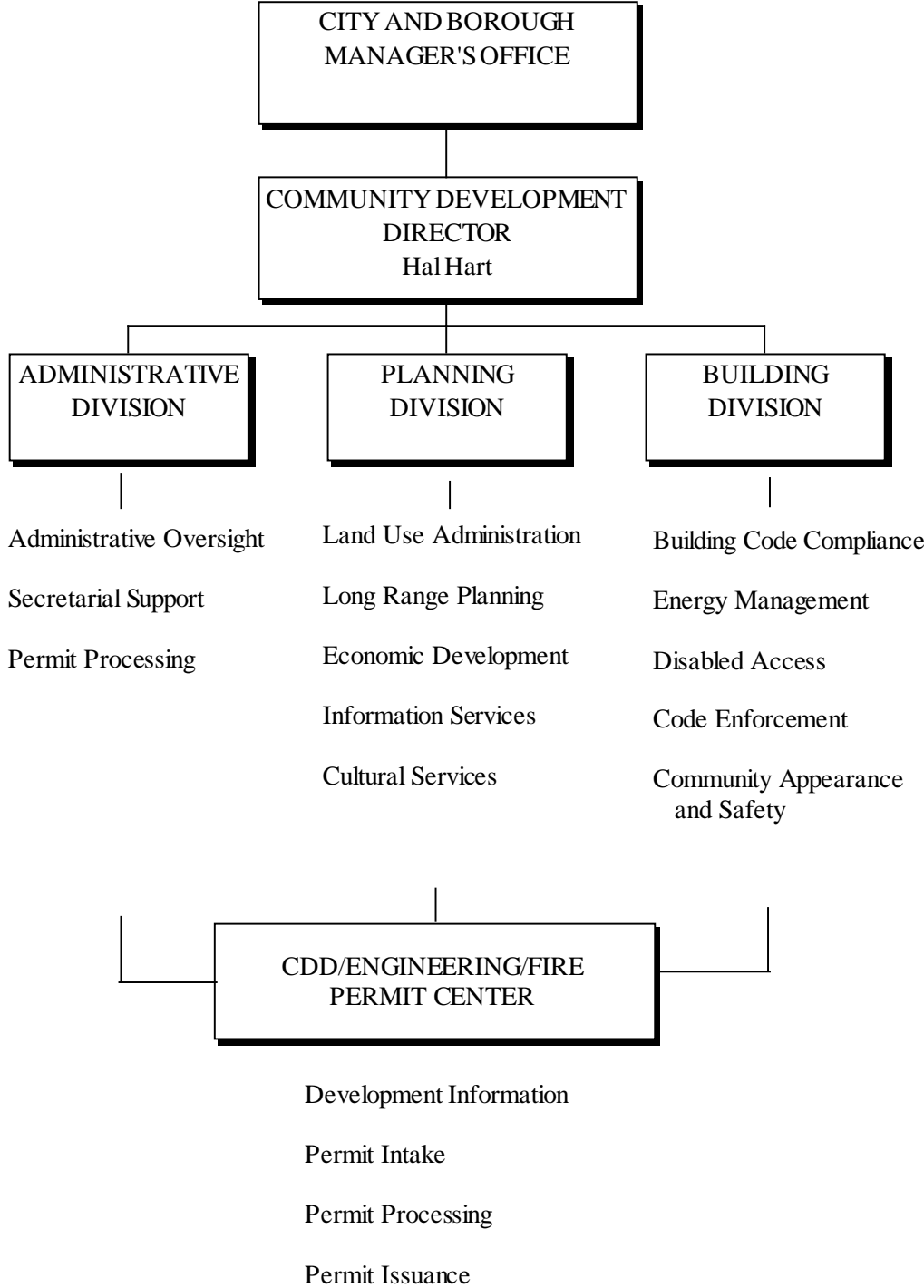
- Personnel Services decreased \$104,200 (4.2%) due to the elimination of two positions – a Database Specialist and a Code Compliance Officer.
- Commodities and Services increased \$25,200 (7.2%) primarily due to increases in general liability, auto and employee practices insurances and hiring of a consulting firm to assist in writing a Wireless Master Plan and performing specialized reviews for all new cell tower and co-locations (the cost is offset 100% by increased revenue).

FY16

- Personnel Services increased \$113,800 (4.8%) due to negotiated salary and benefit changes and an increased health care rate.

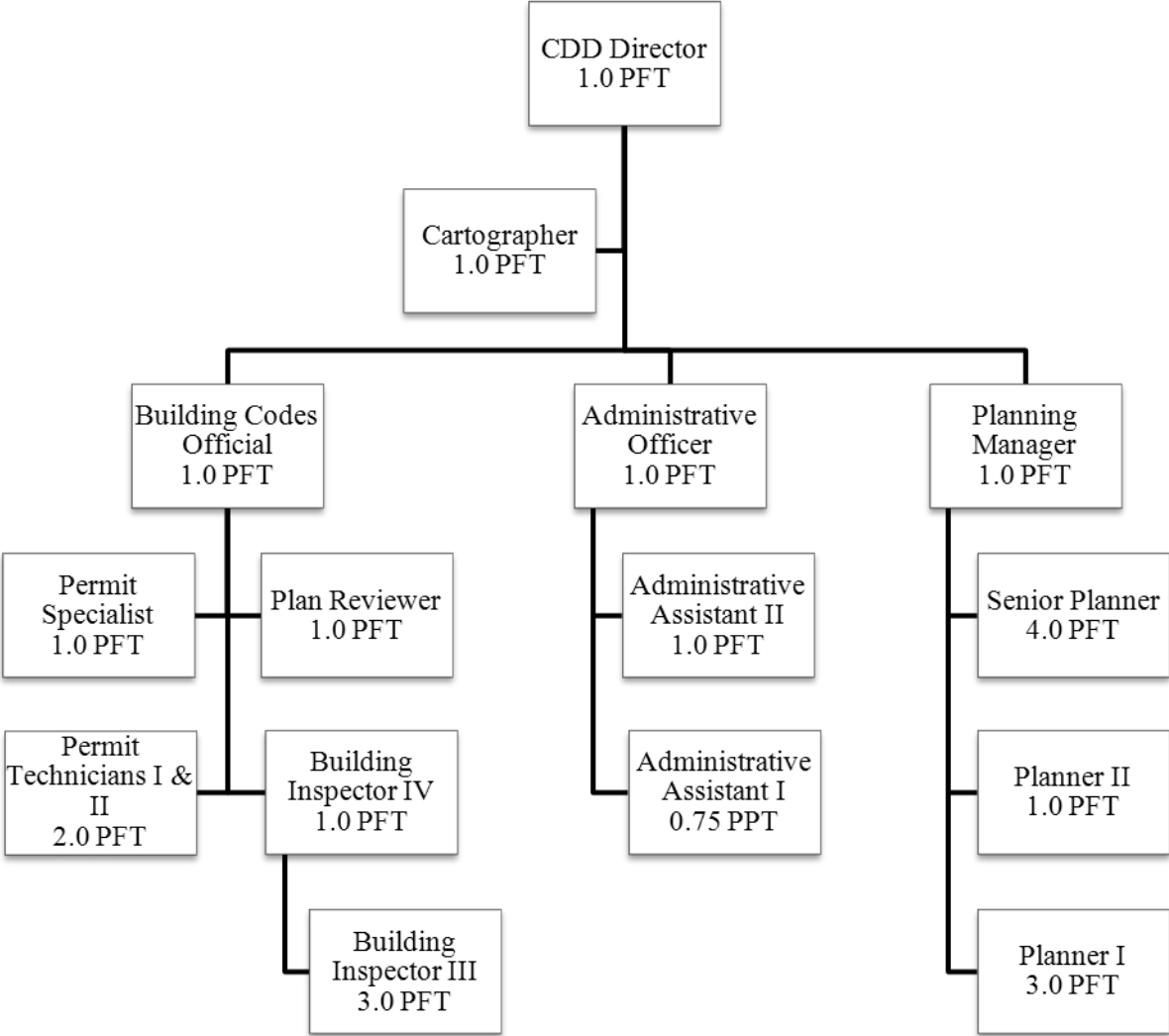
COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



COMMUNITY DEVELOPMENT

STAFFING ORGANIZATION CHART



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

COMMUNITY DEVELOPMENT

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Director	1.00	\$ 111,200	1.00	\$ 117,200	1.00	\$ 123,800
Database Specialist	1.00	66,700	1.00	70,600	1.00	72,900
Permit Specialist	1.00	50,400	1.00	53,000	1.00	56,100
Cartographer	1.00	60,800	1.00	62,000	1.00	64,200
Administrative Officer I	1.00	53,400	1.00	56,300	1.00	59,600
Administrative Assistant I & II	1.75	69,200	1.75	72,100	1.75	76,200
Code Compliance Officer	1.00	58,900	1.00	62,100	1.00	65,700
Permit Technician I, II & III	2.00	74,400	2.00	80,300	2.00	84,900
Committee Members stipends	-	18,600	-	18,200	-	18,200
Overtime	-	11,300	-	-	-	-
Benefits	-	337,100	-	343,700	-	360,600
Vacancy Factor	-	(8,800)	-	(9,100)	-	(9,600)
Total before decrements	9.75	903,200	9.75	926,400	9.75	972,600
Decrements:						
Database Specialist	-	-	(1.00)	(70,600)	(1.00)	(72,900)
Code Compliance Officer	-	-	(1.00)	(62,100)	(1.00)	(65,700)
Benefits	-	-	-	(74,400)	-	(77,800)
Total decrements	-	-	(2.00)	(207,100)	(2.00)	(216,400)
Totals	9.75	903,200	7.75	719,300	7.75	756,200
Planning:						
Planning Manager	1.00	83,200	1.00	89,900	1.00	95,100
Senior Planner	4.00	301,800	4.00	310,100	4.00	330,000
Planner I & II	4.00	214,600	4.00	227,400	4.00	237,400
Overtime	-	-	-	6,600	-	6,700
Benefits	-	339,400	-	351,100	-	369,200
Vacancy Factor	-	(9,400)	-	(9,800)	-	(10,300)
Totals	9.00	929,600	9.00	975,300	9.00	1,028,100
Building:						
Building Codes Official	1.00	89,100	1.00	93,700	1.00	96,200
Inspector II, III & IV	4.00	265,500	4.00	281,000	4.00	290,700
Plan Reviewer	1.00	73,900	1.00	75,400	1.00	78,300
Overtime	-	2,000	-	6,700	-	6,600
Benefits	-	237,300	-	245,300	-	254,600
Vacancy Factor	-	(6,600)	-	(6,900)	-	(7,100)
Totals	6.00	661,200	6.00	695,200	6.00	719,300
Total Staffing	24.75	\$ 2,494,000	22.75	\$ 2,389,800	22.75	\$ 2,503,600

NOTES

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EAGLECREST

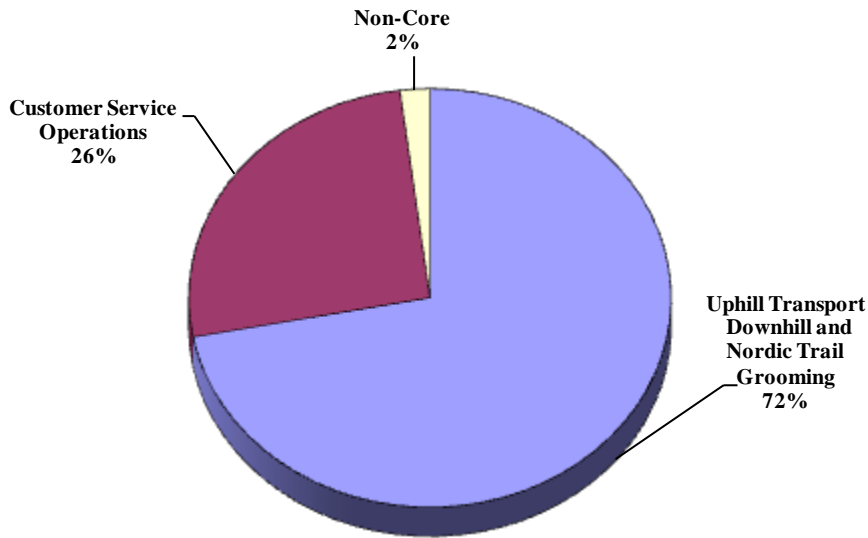
MISSION STATEMENT

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

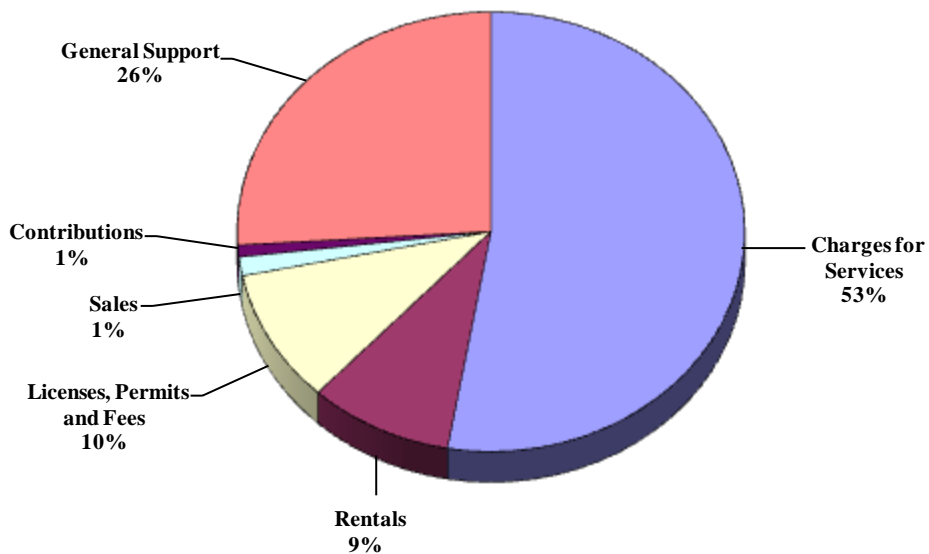
FY15 ADOPTED BUDGET

\$ 2,846,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,408,100	1,616,700	1,449,500	1,644,100	1,679,300
Commodities and Services	1,112,100	1,179,200	1,066,000	1,202,200	1,202,400
Total Expenditures	2,520,200	2,795,900	2,515,500	2,846,300	2,881,700
FUNDING SOURCES:					
Charges for Services	1,462,400	1,465,200	1,434,000	1,522,700	1,536,700
Rentals	191,900	247,500	173,000	265,000	280,000
Licenses, Permits and Fees	207,300	295,500	198,500	284,000	284,000
Sales	33,300	40,000	31,500	40,000	45,000
Contributions	15,100	12,500	12,000	25,000	25,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	725,000	725,000	725,000	687,500	687,500
Fund Balance (To) From	(139,800)	(14,800)	(83,500)	(2,900)	(1,500)
Total Funding Sources	\$ 2,520,200	2,795,900	2,515,500	2,846,300	2,881,700
STAFFING	31.92	33.88	33.88	33.63	33.63
FUND (DEFICIT) BALANCE	\$ (47,700)	(32,900)	35,800	38,700	40,200

BUDGET HIGHLIGHT

The Eaglecrest FY15 Adopted Budget is an increase of \$50,400 (1.8%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$35,400 (1.2%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

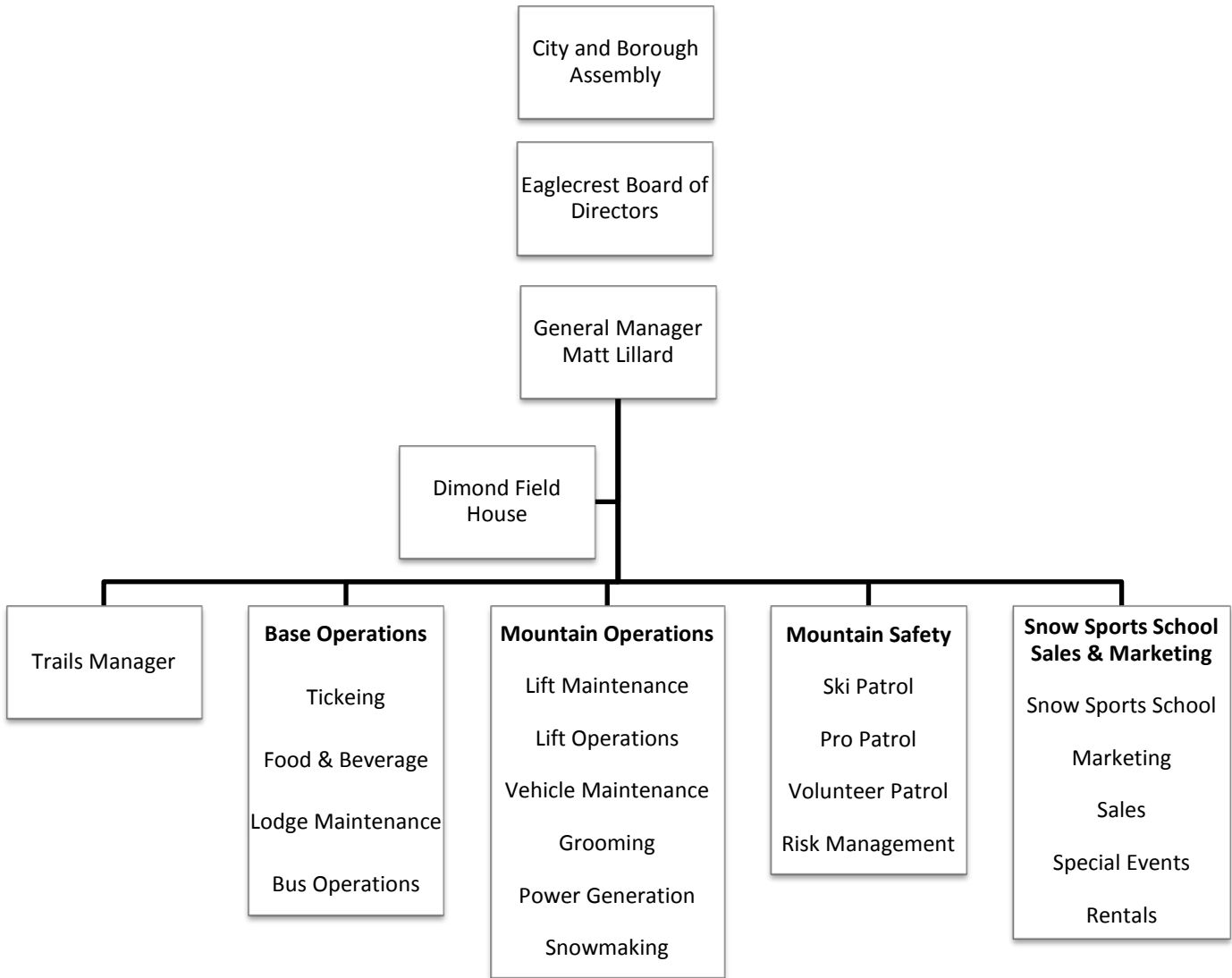
- Personnel Services increased \$27,400 (1.7%) due to negotiated salary and benefit changes.
- Commodities and Services increased \$23,000 (2.0%) primarily due to increases in full cost allocation, insurance, and electricity.

FY16

- Personnel Services increased \$35,200 (2.1%) due to negotiated salary and benefit changes and an increased health care rate.

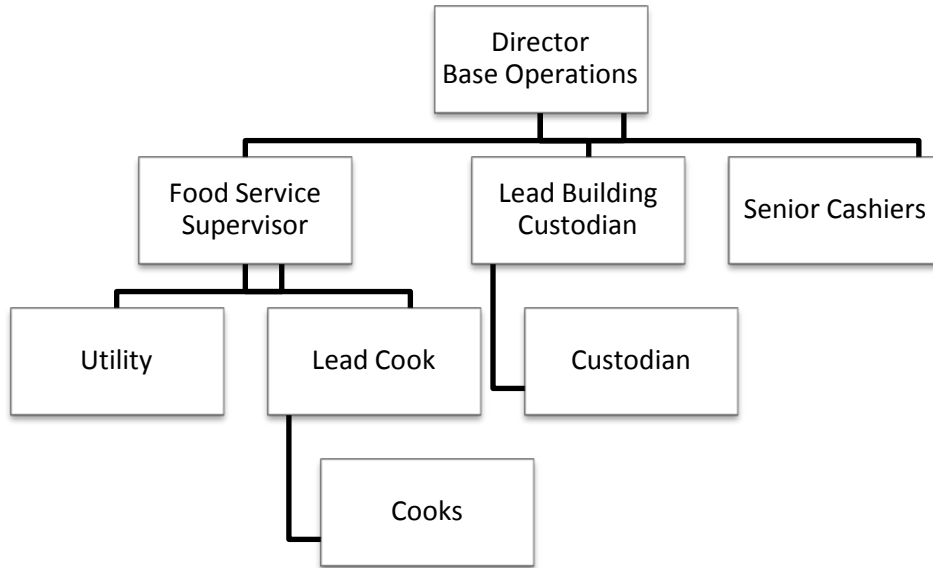
EAGLECREST

FUNCTIONAL ORGANIZATION CHART



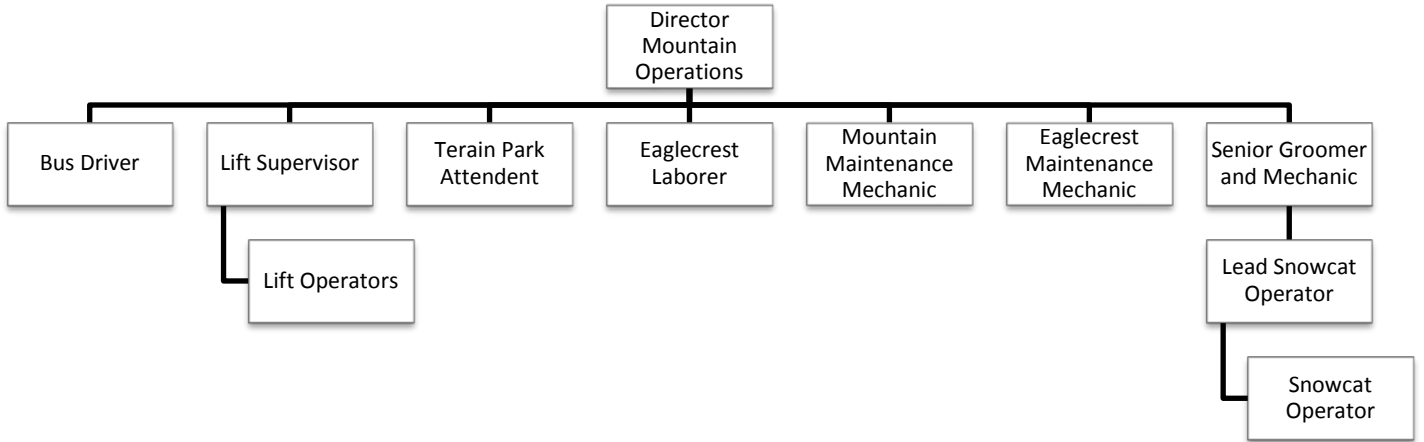
EAGLECREST

STAFFING ORGANIZATION CHART BASE OPERATIONS

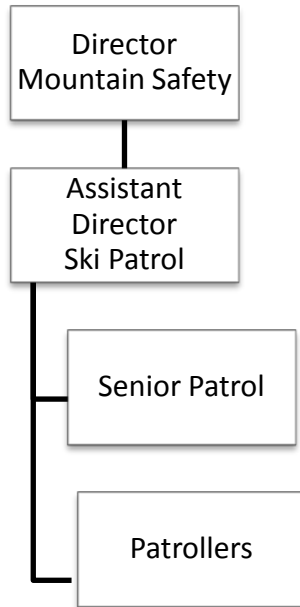


EAGLECREST

STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



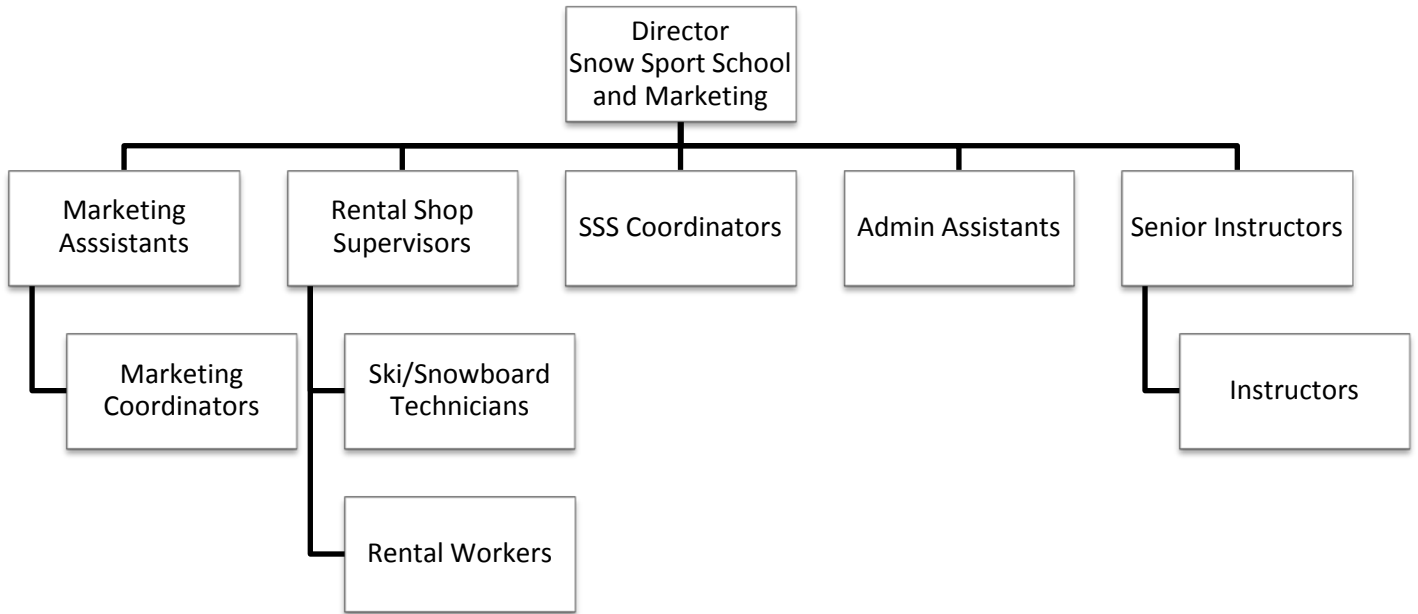
MOUNTAIN SAFETY



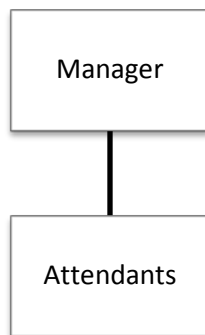
EAGLECREST

STAFFING ORGANIZATION CHART

DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	<u>Pos.</u>		<u>Pos.</u>		<u>Pos.</u>	
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	\$ 83,200	1.00	\$ 84,100	1.00	\$ 86,200
Director, Mountain Operations	1.00	56,200	1.00	56,600	1.00	58,100
Director, Mountain Safety	0.50	28,900	0.50	29,000	0.50	29,800
Director, Snow Sports School, Sales & Marketing	1.00	59,000	1.00	59,600	1.00	61,000
Manager, Revenue & Base Ops	1.00	49,900	1.00	48,200	1.00	49,400
Trails Manager	0.50	25,000	0.50	24,100	0.50	24,700
Benefits	-	198,900	-	232,000	-	238,200
Totals	5.00	501,100	5.00	533,600	5.00	547,400
Ski Patrol:						
Assistant Director, Ski Patrol	0.46	17,000	0.46	17,200	0.46	17,600
Senior Patrollers	0.71	24,100	0.71	24,400	0.71	25,000
Patrollers	1.73	53,400	1.73	53,000	1.73	54,400
Overtime	-	5,000	-	5,000	-	5,000
Benefits	-	26,300	-	26,900	-	27,700
Totals	2.90	125,800	2.90	126,500	2.90	129,700
Lift Operations:						
Supervisor	0.50	18,500	0.50	18,200	0.50	18,700
Lift Operators	4.63	116,700	4.13	97,400	4.13	98,000
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	31,600	-	24,200	-	24,800
Totals	5.13	176,800	4.63	149,800	4.63	151,500
Mountain Maintenance:						
Mountain Maintenance Mechanic	1.50	55,100	1.00	38,300	1.00	39,200
Eaglecrest Maintenance Mechanic	-	-	0.50	18,200	0.50	18,700
Snowcat Operators	0.96	33,400	0.91	29,800	0.91	30,600
Terrain Park Attendant	0.24	5,500	0.24	5,500	0.24	5,500
Eaglecrest Laborers	0.50	17,600	0.50	14,600	0.50	14,600
Snow Remover	0.50	15,400	0.50	14,900	0.50	15,300
Senior Groomer & Maintenance	1.00	38,200	1.00	38,300	1.00	39,100
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	54,000	-	68,800	-	67,600
Totals	4.70	\$ 229,200	4.65	\$ 238,400	4.65	\$ 240,600

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Lodge Operations:						
Revenue Coordinator	-	\$ -	0.65	\$ 20,300	0.65	\$ 20,800
Cashiers	1.88	49,900	1.25	29,000	1.25	29,500
Bus Drivers	0.41	10,700	0.41	10,200	0.41	10,400
Custodians	1.11	34,600	0.89	27,900	0.89	28,600
Overtime	-	4,000	-	4,000	-	4,000
Benefits	-	9,600	-	8,800	-	9,000
Totals	3.40	108,800	3.20	100,200	3.20	102,300
Snow Sports School:						
Snow Sports School Supervisor	1.00	38,200	1.00	38,500	1.00	40,600
Snow Sports Coordinators	1.96	59,200	1.96	59,400	1.96	60,500
Administrative Assistants	-	-	-	-	-	-
Senior Instructors/Coach	0.41	12,000	0.41	12,000	0.41	12,300
Instructors	1.56	39,200	1.56	39,000	1.56	40,000
Overtime	-	5,000	-	2,500	-	2,500
Benefits	-	39,300	-	39,200	-	40,800
Totals	4.93	192,900	4.93	190,600	4.93	196,700
Food Service:						
Supervisor	0.50	16,900	0.50	16,600	0.50	16,600
Food Service Leads	0.50	15,800	0.50	17,200	0.50	17,600
Cooks	0.70	17,500	0.70	17,500	0.70	17,800
Cashier	-	-	-	-	-	-
Utility	0.36	7,500	0.36	7,500	0.36	7,500
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	9,500	-	9,600	-	9,700
Totals	2.06	69,200	2.06	70,400	2.06	71,200
Ski Rental Shop:						
Rental Shop Supervisors	0.50	15,800	0.50	15,600	0.50	16,000
Ski Technicians	1.67	42,000	1.67	42,100	1.67	42,900
Rental Workers	0.48	10,000	0.48	10,000	0.48	10,000
Rental Cashier	-	-	0.50	13,500	0.50	13,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	6,700	-	8,000	-	8,200
Totals	2.65	\$ 76,500	3.15	\$ 91,200	3.15	\$ 93,000

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits	No.	Salary & Benefits	No.	Salary & Benefits
	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>	<u>Pos.</u>	<u>Budget</u>
Marketing:						
Marketing Assistants	0.24	\$ 6,000	0.24	\$ 6,500	0.24	\$ 6,500
Coordinators	0.79	27,200	0.79	27,100	0.79	27,700
Overtime	-	2,500	-	2,500	-	2,500
Benefits	-	3,500	-	3,500	-	3,500
Totals	1.03	39,200	1.03	39,600	1.03	40,200
Dimond Field House:						
Manager	1.00	38,600	1.00	41,600	1.00	42,600
Attendants	1.08	30,000	1.08	30,000	1.08	30,800
Benefits	-	28,600	-	32,200	-	33,300
Totals	2.08	97,200	2.08	103,800	2.08	106,700
Total Staffing	33.88	\$ 1,616,700	33.63	\$ 1,644,100	33.63	\$ 1,679,300

NOTES

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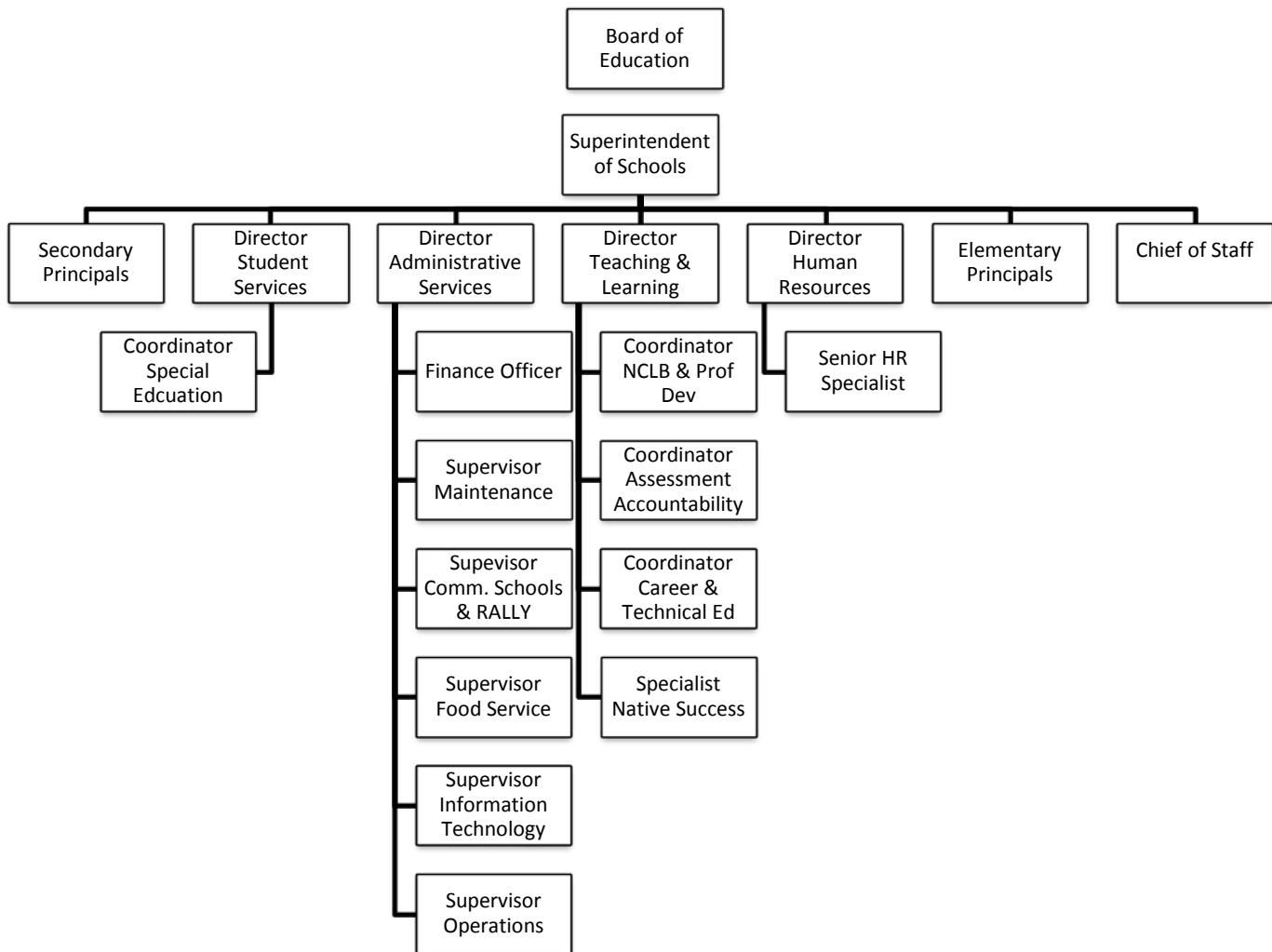
EDUCATION

MISSION STATEMENT

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

FY15 ADOPTED BUDGET

\$ 158,373,800



EDUCATION

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 69,898,800	70,701,700	70,547,500	135,808,400	66,824,700
Commodities and Services	6,833,600	6,748,900	6,594,000	7,041,400	7,112,200
Support To General Fund	-	60,000	60,000	60,000	60,000
Support To Education:					
Special Revenue	-	-	(100,000)	(100,000)	(100,000)
Other (Student Activities)	518,500	338,500	338,500	686,000	686,000
Totals	77,250,900	77,849,100	77,440,000	143,495,800	74,582,900
Education - Special Revenue					
Personnel Services	1,419,400	1,646,800	1,646,800	1,508,100	1,508,100
Commodities and Services	4,267,700	4,683,900	4,683,900	4,481,500	4,481,500
Support To Education - Operating	-	100,000	100,000	100,000	100,000
Totals	5,687,100	6,430,700	6,430,700	6,089,600	6,089,600
Education - Other					
Other Special Revenue	5,566,500	6,678,900	6,678,900	5,579,900	4,969,400
Other (Student Activities)	3,033,100	2,608,500	2,608,500	2,808,500	2,808,500
House Building Project	518,900	320,000	320,000	320,000	320,000
Special Revenue Fund Support	103,200	80,000	80,000	80,000	80,000
Totals	9,221,700	9,687,400	9,687,400	8,788,400	8,177,900
Total Expenditures	92,159,700	93,967,200	93,558,100	158,373,800	88,850,400
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	39,443,300	38,275,000	37,663,900	38,020,100	37,767,700
State Contribution for PERS/TRS	12,870,900	13,620,900	13,620,900	78,174,100	10,393,300
State Aid to School Districts	909,500	908,100	908,100	1,537,000	1,160,000
Federal	494,700	400,000	490,000	460,000	460,000
Other	267,500	150,000	170,000	275,000	275,000
Support From:					
Education Special Revenue	-	100,000	100,000	100,000	100,000
General Fund	23,676,500	24,134,400	24,134,400	24,526,900	24,526,900
Fund Balance (To) From	(411,500)	260,700	352,700	402,700	(100,000)
Total Operating	77,250,900	77,849,100	77,440,000	143,495,800	74,582,900
Education - Special Revenue					
State	3,100,100	3,142,800	3,142,800	3,148,000	3,148,000
Federal	840,300	823,000	823,000	825,500	825,500
User Fees	1,792,500	1,911,300	1,911,300	1,768,300	1,768,300
Support from:					
Education Operating Fund	-	-	(100,000)	(100,000)	(100,000)
Education - Other	103,200	80,000	80,000	80,000	80,000
General Fund	287,000	205,000	205,000	205,000	205,000
Fund Balance (To) From	(436,000)	268,600	368,600	162,800	162,800
Total Special Revenue	\$ 5,687,100	6,430,700	6,430,700	6,089,600	6,089,600

EDUCATION

COMPARATIVES, CONTINUED

Funding Sources, continued:

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
Education - Other Special Revenue					
State	\$ 1,458,800	1,662,900	2,262,900	1,571,700	1,707,500
Federal	3,532,000	3,781,000	3,781,000	3,173,900	3,173,900
Other	612,300	1,315,000	715,000	268,000	168,000
Fund Balance To (From)	66,600	-	-	646,300	-
Total Other Special Revenue	5,669,700	6,758,900	6,758,900	5,659,900	5,049,400
Education - Other (Student Activities)					
Student Activities Fundraising	1,864,700	1,705,000	1,705,000	1,950,000	1,950,000
Support from:					
Education Operating Fund	518,500	338,500	338,500	686,000	686,000
Special Revenue	-	-	-	-	-
General Fund	365,000	365,000	365,000	172,500	172,500
Roaded Service Area	200,000	200,000	200,000	-	-
Fund Balance (To) From	84,900	-	-	-	-
Total Student Activities	3,033,100	2,608,500	2,608,500	2,808,500	2,808,500
Education - House Building Project					
Proceeds from Sale of House	518,900	320,000	320,000	320,000	320,000
Total House Building Project	518,900	320,000	320,000	320,000	320,000
Total Funding Sources	\$ 92,159,700	93,967,200	93,558,100	158,373,800	88,850,400
STAFFING	689.53	680.48	681.01	660.83	660.83
FUND BALANCE:					
Education - Operating	\$ 1,517,400	1,256,700	1,164,700	762,000	862,000
Education - Special Revenue/Other	2,196,700	1,928,100	1,828,100	1,019,000	856,200

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

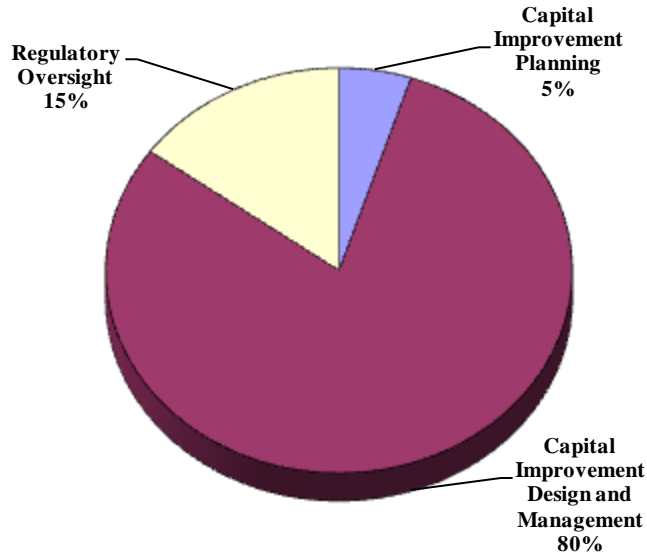
MISSION STATEMENT

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

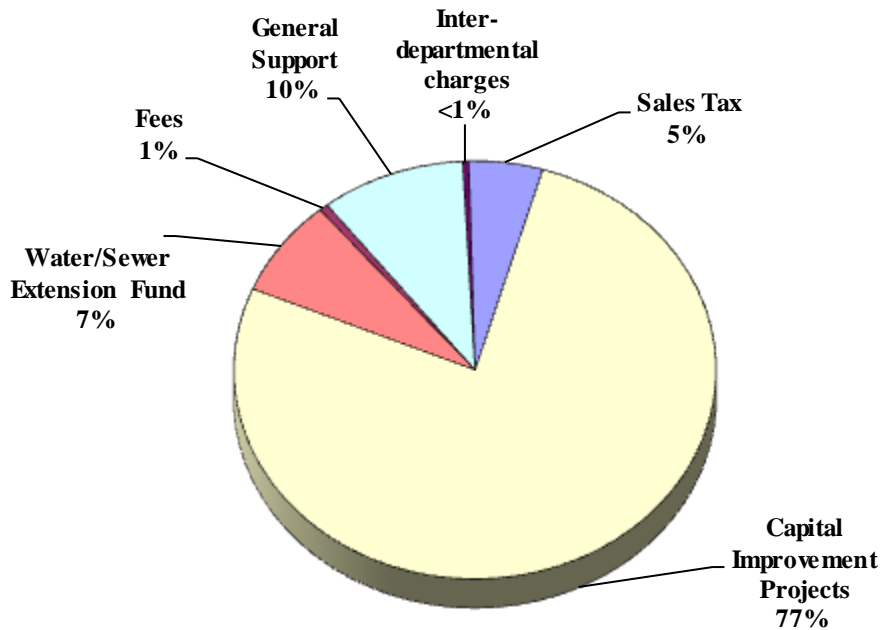
FY15 ADOPTED BUDGET

\$ 2,830,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 889,800	2,544,800	830,300	2,495,300	2,611,600
Commodities & Services	285,200	336,700	296,200	305,500	306,000
Capital Outlay	26,400	17,700	23,800	30,000	30,000
Total Expenditures	1,201,400	2,899,200	1,150,300	2,830,800	2,947,600
FUNDING SOURCES:					
Licenses, Permits and Fees	15,600	17,000	17,000	17,000	17,000
Interdepartmental charges - General Engineering	18,600	18,600	18,600	11,700	11,700
Support from:					
General Fund	215,800	288,200	233,600	274,400	298,500
Capital Improvement Projects	609,400	2,226,700	568,200	2,173,800	2,257,900
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	202,000	208,700	172,900	213,900	222,500
Total Funding Sources	\$ 1,201,400	2,899,200	1,150,300	2,830,800	2,947,600
STAFFING	23.15	22.90	22.90	19.40	19.40
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Engineering Department's FY15 Adopted Budget is a decrease of \$68,400 (2.4%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$116,800 (4.1%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

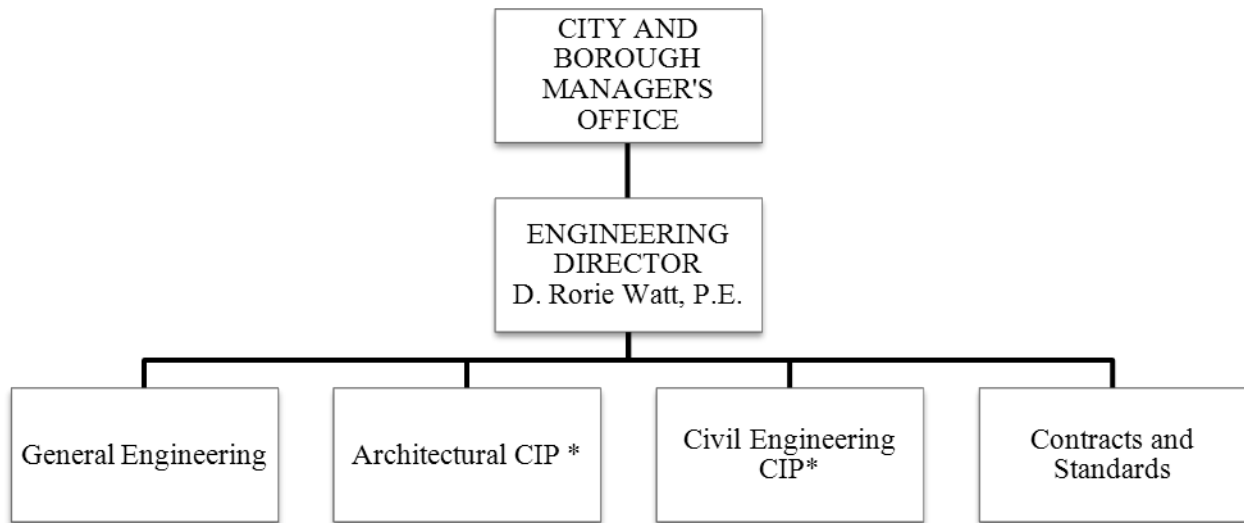
- Personnel Services decreased \$49,500 (1.9%) due to the elimination of a Contracts Specialist position.
- Commodities and Services decreased by \$31,200 (9.3%) primarily due to decreases in insurance costs and a reduction in the full cost allocation to the Water and Wastewater Extension Funds.
- Capital Outlay increased \$12,300 (69.5%) due to additional charges expected in the Wastewater and Water Extension Fund.

FY16

- Personnel Services increased by \$116,300 (4.7%) due to negotiated salary and benefit changes and an increased health care rate.

ENGINEERING

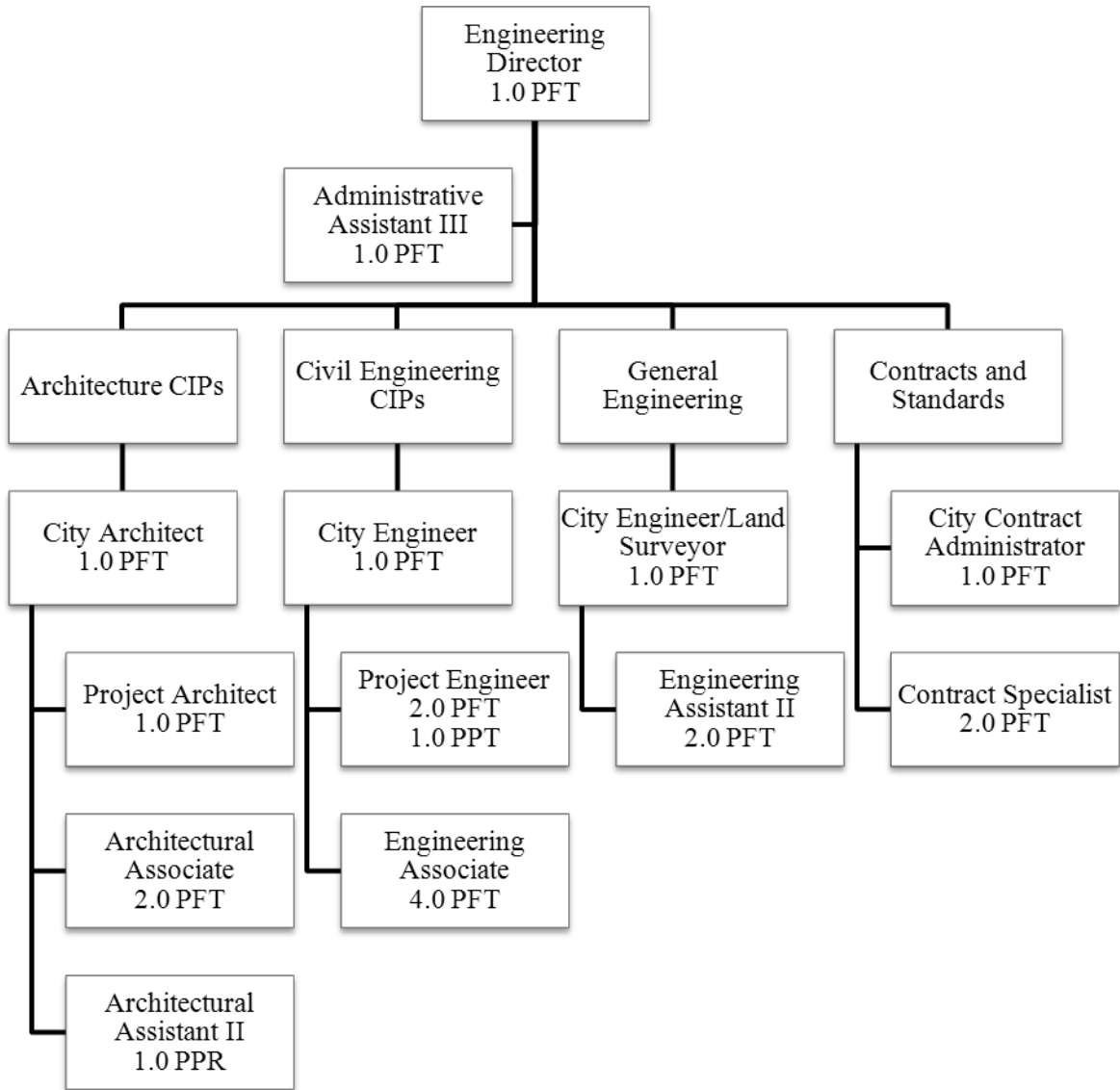
Functional Organization Chart



*The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at any of the City Libraries, or from the CBJ website at http://www.juneau.org/engineering/CIP_Process.php

ENGINEERING

STAFFING ORGANIZATION CHART



ENGINEERING

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
General Engineering:						
Engineering Director	0.50	\$ 69,100	0.50	\$ 70,800	0.50	\$ 75,400
Contracts Officer	0.20	16,500	0.20	14,000	0.20	14,300
Land Surveyor	0.75	76,800	0.75	79,600	0.75	83,700
Contract Specialist - RFP's	0.20	11,400	0.20	12,000	0.20	12,400
Contract Specialist - Bids (3)	0.20	11,900	-	-	-	-
DBE Specialist	0.20	11,900	0.20	12,100	0.20	12,800
Engineer/Architect Assistant II	1.00	67,500	1.00	69,100	1.00	73,500
Administrative Assistant III	0.50	28,200	0.50	29,000	0.50	30,800
Overtime	-	600	-	600	-	600
Benefits	-	155,200	-	147,400	-	155,100
Vacancy Factor	-	(5,300)	-	(5,300)	-	(5,300)
Total	3.55	443,800	3.35	429,300	3.35	453,300
CIP Engineering:						
Engineering Director	0.50	69,100	0.50	70,800	0.50	75,400
Contracts Officer	0.80	66,000	0.80	55,900	0.80	57,200
Chief Engineer	1.00	106,900	1.00	109,100	1.00	114,700
Chief Architect - Schools	1.00	102,400	1.00	104,500	1.00	111,000
Engineer/Architect II	1.00	100,300	1.00	103,000	1.00	109,300
Engineer/Architect I	2.70	220,700	1.80	151,500	1.80	157,300
Engineer/Architect Associate	6.80	530,300	5.80	481,300	5.80	501,900
Contract Specialist - RFP's	0.80	45,600	0.80	48,100	0.80	49,700
Contract Specialist - Bids (3)	0.80	47,600	-	-	-	-
DBE Specialist	0.80	47,600	0.80	48,500	0.80	51,100
Engineer/Architect Assistant II	0.80	52,800	0.80	59,700	0.80	57,900
Administrative Assistant III	0.50	28,200	0.50	29,000	0.50	30,800
Temporary Interns	0.60	25,200				
Overtime	-	3,500	-	3,500	-	3,500
Benefits	-	747,800	-	649,800	-	678,600
Total before specified vacancies	18.10	2,194,000	14.80	1,914,700	14.80	1,998,400
Specified vacancies (2)						
Engineer/Architect I	-	(73,100)	-	-	-	-
Engineer/Architect Associate	-	(64,200)	-	-	-	-
Interns	-	(25,200)	-	-	-	-
Benefits	-	(78,300)	-	-	-	-
Total after specified vacancies	18.10	\$ 1,953,200	14.80	\$ 1,914,700	14.80	\$ 1,998,400

ENGINEERING

STAFFING DETAIL, CONTINUED

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Water/Sewer Connection:						
Land Surveyor	0.25	\$ 25,600	0.25	\$ 26,500	0.25	\$ 27,900
Engineer/Architect Assistant II	1.00	67,500	1.00	69,100	1.00	73,500
Overtime	-	3,400	-	3,400	-	3,400
Benefits	-	51,300	-	52,300	-	55,100
Total	1.25	147,800	1.25	151,300	1.25	159,900
Total Budget	22.90	\$ 2,544,800	19.40	\$ 2,495,300	19.40	\$ 2,611,600

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

(2) The Engineering Department has eliminated 2.6 FTE's for specified vacancies.

(3) One Contracts Specialist position was eliminated in FY14. Total FTE associated with this position is 1.00

FINANCE

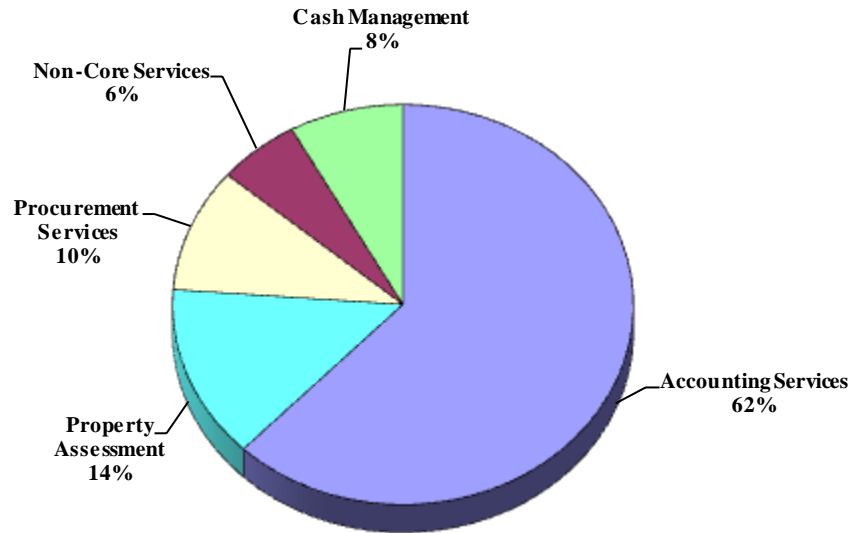
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

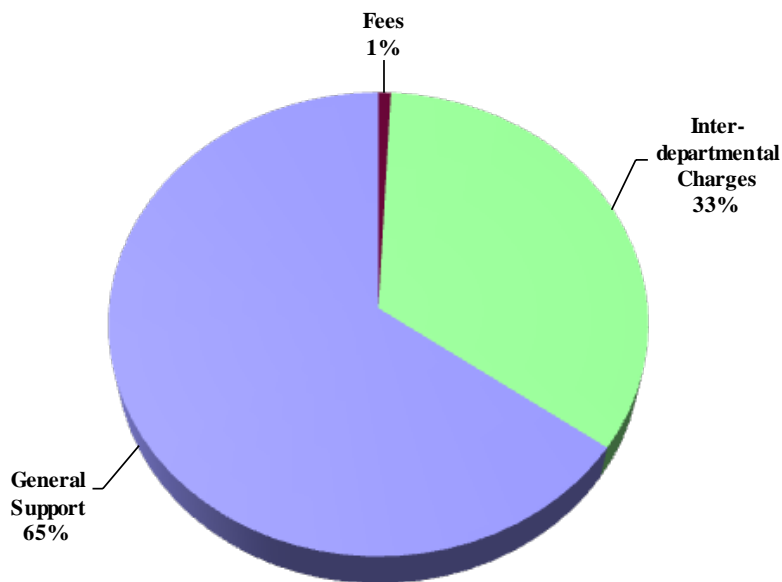
FY15 ADOPTED BUDGET

\$ 5,326,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,502,300	4,629,500	4,510,700	4,560,600	4,813,300
Commodities and Services	646,800	679,600	687,400	766,000	758,700
Total Expenditures	5,149,100	5,309,100	5,198,100	5,326,600	5,572,000
FUNDING SOURCES:					
Interdepartmental Charges	1,871,800	1,905,700	1,882,200	1,813,100	1,833,600
Fees	57,000	60,700	42,500	42,500	42,500
Support from General Fund	3,220,300	3,342,700	3,273,400	3,471,000	3,695,900
Total Funding Sources	\$ 5,149,100	5,309,100	5,198,100	5,326,600	5,572,000
STAFFING	45.25	45.80	45.80	45.00	45.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Finance Department's FY15 Adopted Budget is an increase of \$17,500 (0.3%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$245,400 (4.6%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

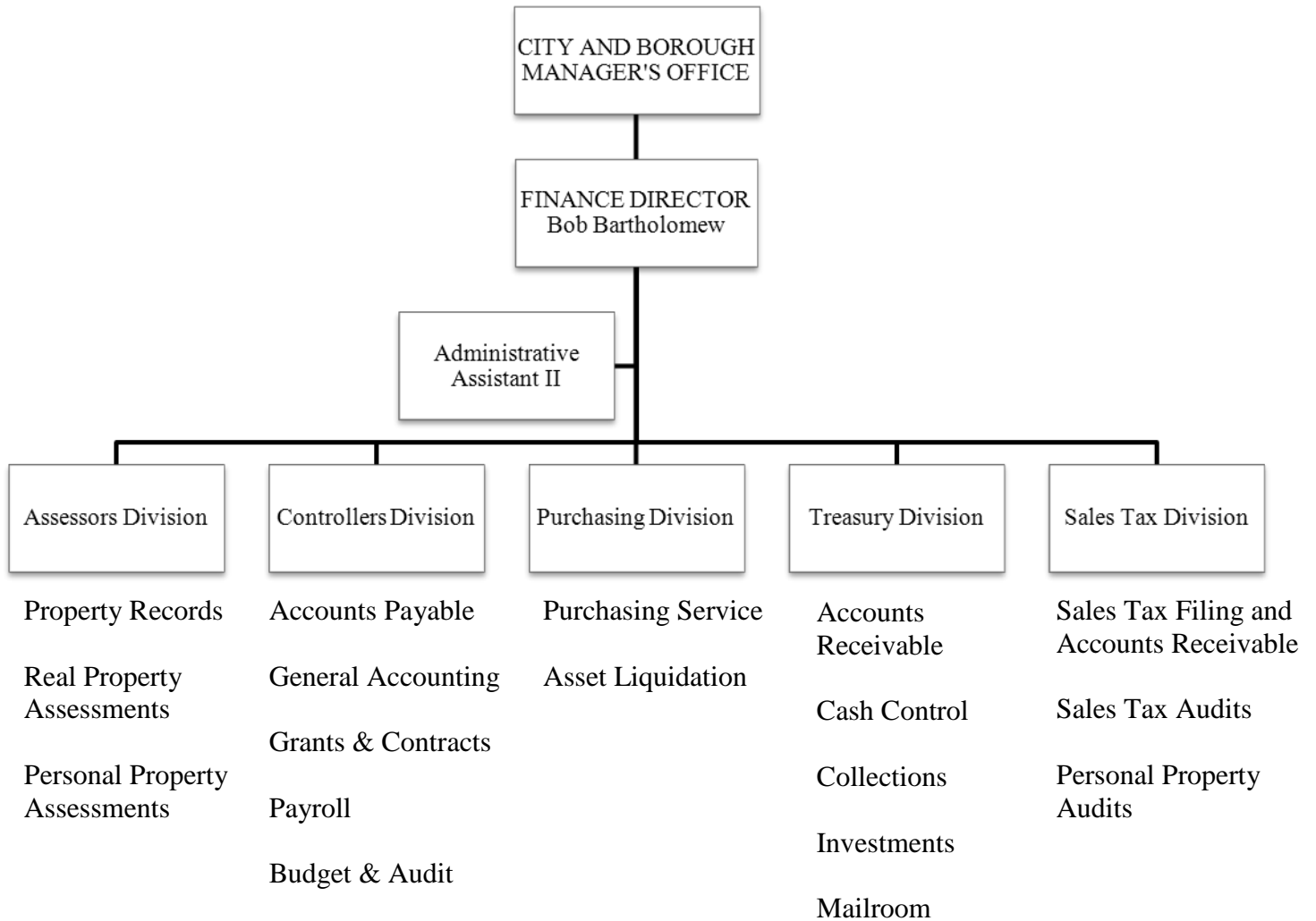
- Personnel Services decreased \$68,900 (1.5%) due to the elimination of an Accountant II position.
- Commodities and Services increased \$86,400 (12.7%) primarily due to increases in Lawson support services, building rent, investment management services, and insurance costs.
- Interdepartmental Charges decreased \$92,600 (4.9%) due to changes in Full Cost Allocation calculations.

FY16

- Personnel Services increased \$252,700 (5.5%) due to negotiated salary and benefit changes and an increased health care rate.

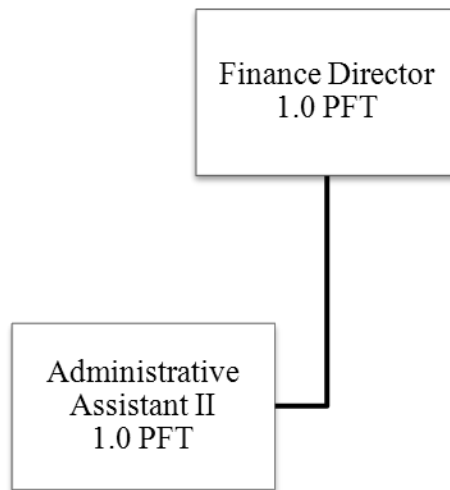
FINANCE

FUNCTIONAL ORGANIZATION CHART

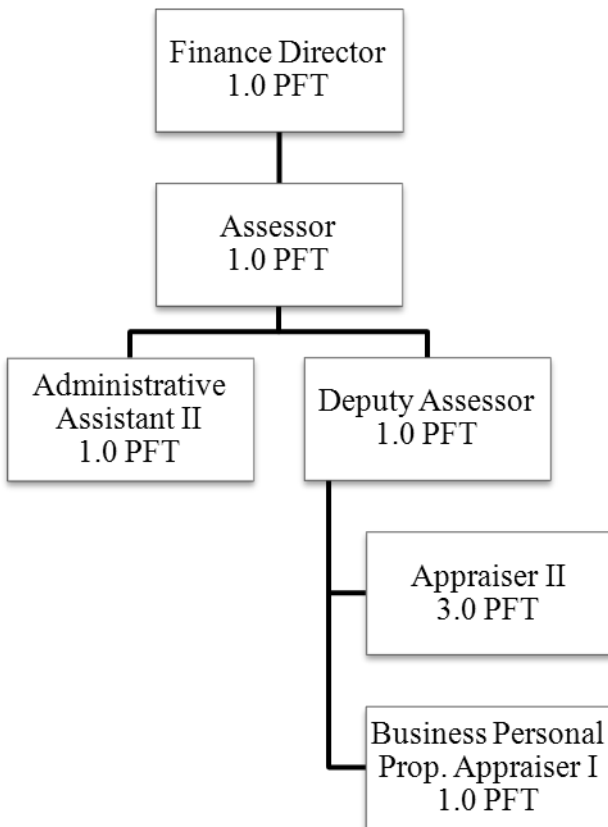


FINANCE

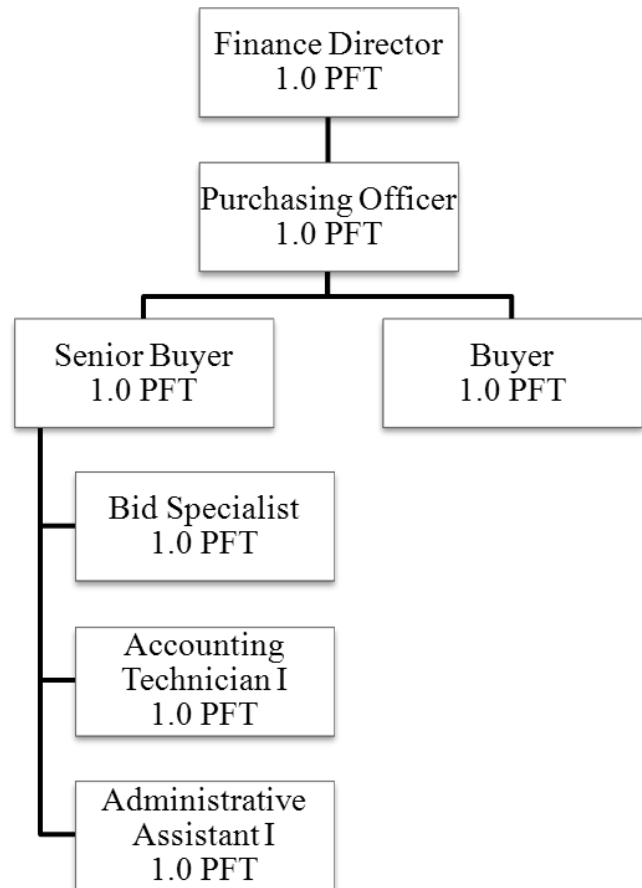
STAFFING ORGANIZATION CHARTS ADMINISTRATION



ASSESSOR DIVISION

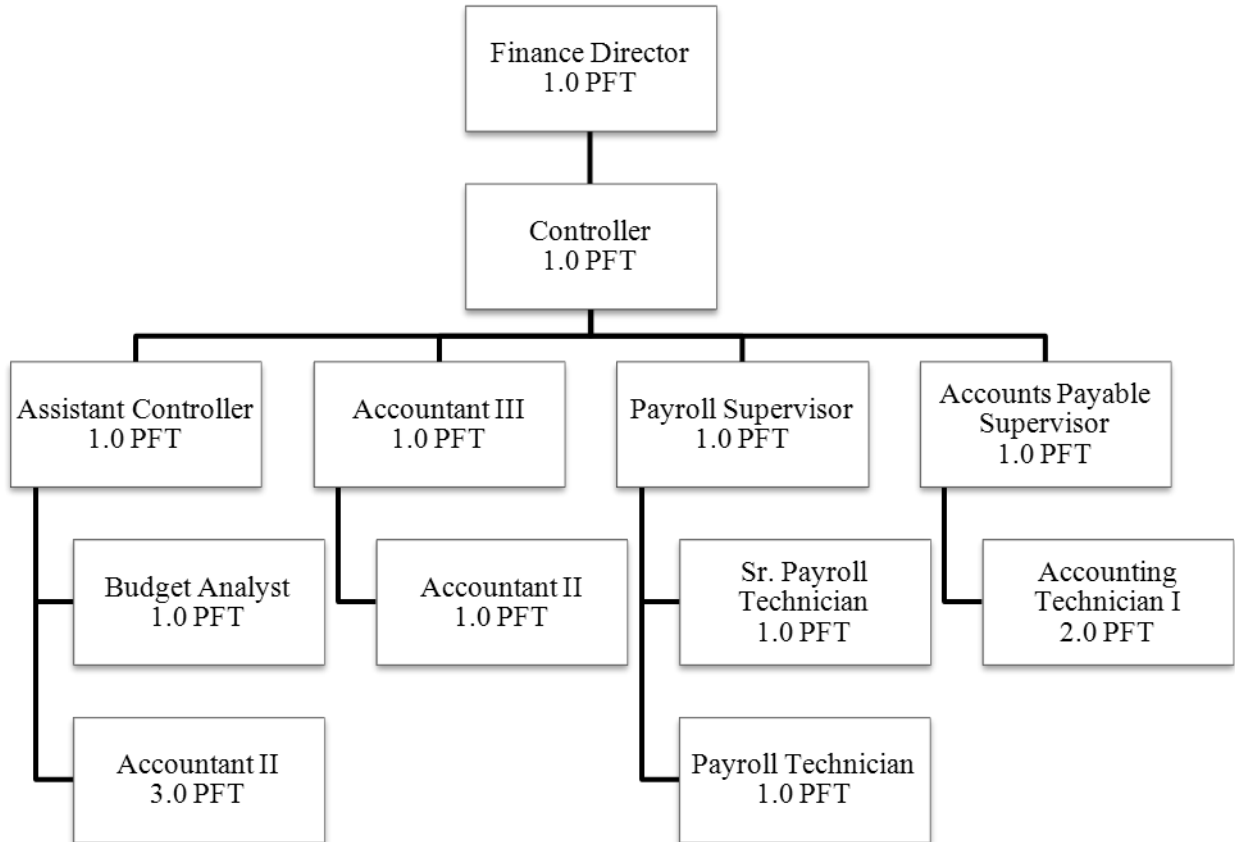


PURCHASING DIVISION

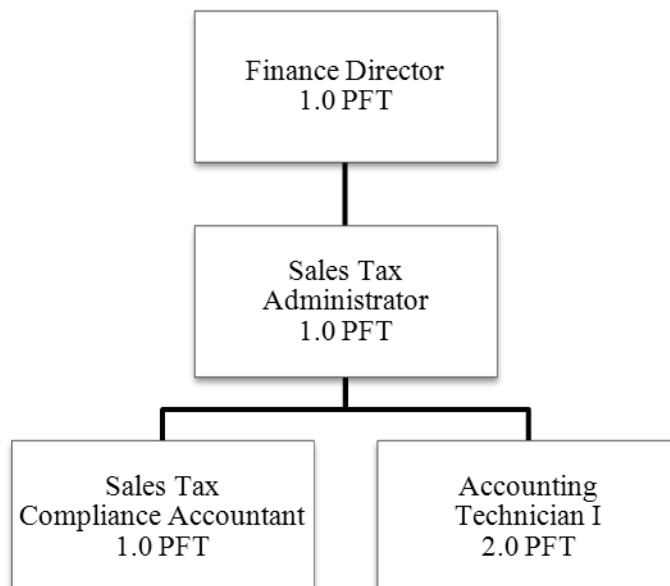


FINANCE

STAFFING ORGANIZATION CHARTS CONTROLLER DIVISION

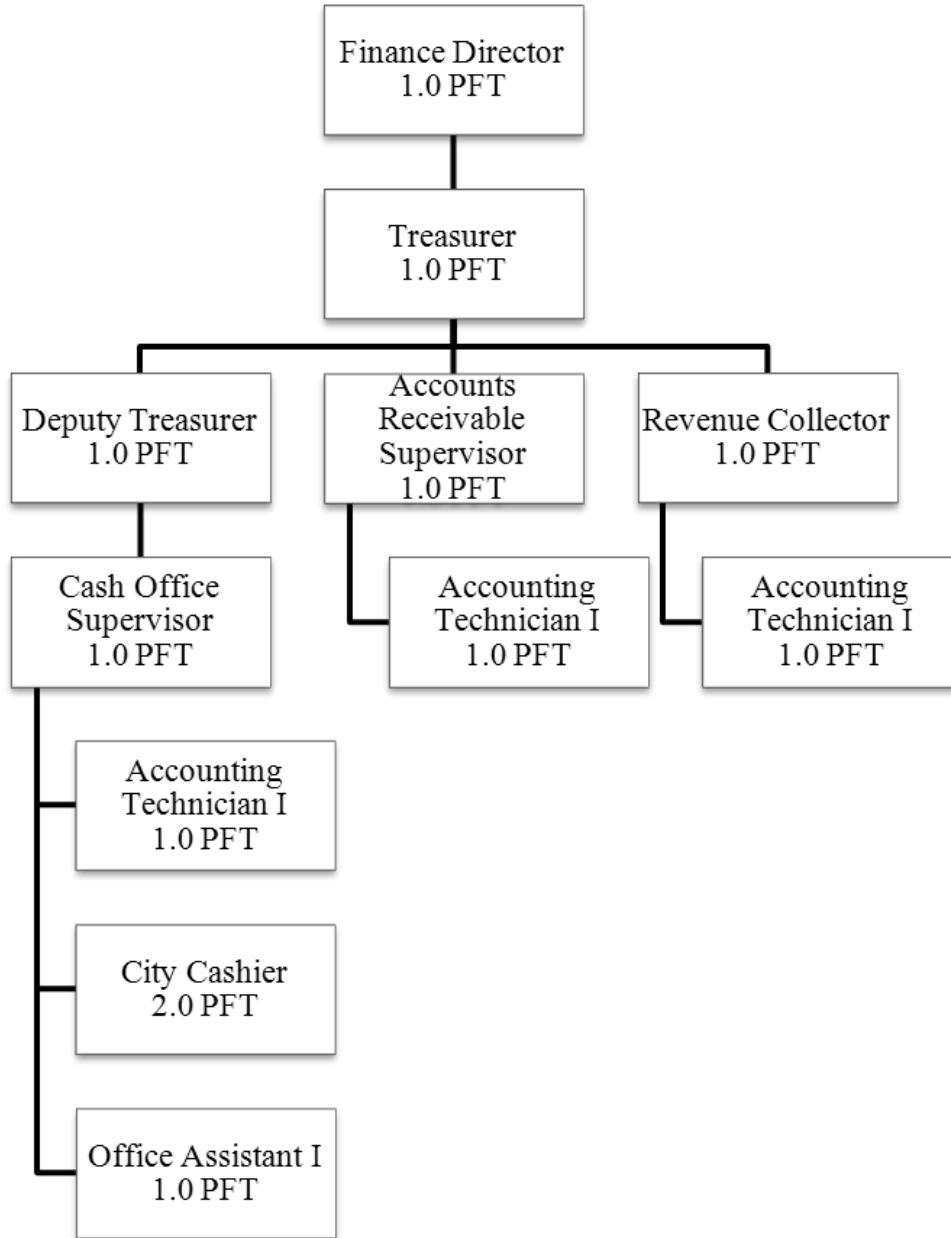


SALES TAX DIVISION



FINANCE

STAFFING ORGANIZATION CHARTS TREASURY DIVISION



FINANCE

STAFFING DETAIL

CLASS TITLE:	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Administration:						
Finance Director	1.00	\$ 119,100	1.00	\$ 122,100	1.00	\$ 129,800
Budget Analyst	1.00	89,900	-	-	-	-
Administrative Assistant II	1.00	45,100	1.00	52,400	1.00	55,500
Overtime		2,000	-			2,000
Benefits	-	131,200	-	89,700	-	95,200
Vacancy Factor	-	(3,800)	-	(2,600)	-	(2,800)
Totals	3.00	383,500	2.00	261,600	2.00	279,700
Assessors:						
Assessor	1.00	104,700	1.00	109,800	1.00	114,100
Deputy Assessor	1.00	66,100	1.00	67,500	1.00	71,400
Appraiser I, II, III	3.00	161,000	3.00	170,700	3.00	180,400
Business Personal						
Property Appraiser	1.00	54,200	1.00	47,800	1.00	50,600
Administrative Assistant II	1.00	43,700	1.00	42,600	1.00	45,100
Overtime	-	3,500	-	2,000	-	2,100
Benefits	-	253,100	-	255,800	-	268,500
Additional Vacancy Factor						
Vacancy Factor	-	(6,800)	-	(10,600)	-	(7,300)
Totals	7.00	679,500	7.00	685,600	7.00	724,900
Controllers:						
Controller	1.00	119,100	1.00	121,400	1.00	124,300
Assistant Controller	1.00	76,800	1.00	81,000	1.00	85,700
Budget Analyst			1.00	87,800	1.00	90,000
Accountant II, III	5.00	370,300	4.47	333,900	4.47	351,700
Payroll Supervisor	1.00	86,000	1.00	87,700	1.00	92,200
Accounting Technician II	1.00	62,100	1.00	63,300	1.00	65,900
Senior Payroll Technician	1.00	51,000	1.00	53,800	1.00	56,900
Accounting Technician I	2.00	109,100	2.00	111,300	2.00	115,500
Payroll Technician	1.00	43,800	1.00	46,200	1.00	48,800
Overtime	-	10,000	-	15,000	-	15,000
Benefits	-	509,600	-	541,700	-	566,200
Vacancy Factor	-	(14,200)	-	(25,200)	-	(15,900)
Totals	13.00	\$ 1,423,600	13.47	\$ 1,517,900	13.47	\$ 1,596,300

FINANCE

STAFFING DETAIL, CONTINUED

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Treasury:						
Treasurer	1.00	\$ 91,900	1.00	\$ 93,700	1.00	\$ 99,100
Deputy Treasurer (1)			1.00	75,700	1.00	80,100
Investment Officer (1)	1.00	93,900	-	-	-	-
Accountant II (2)	1.00	73,900	1.53	100,600	1.53	105,200
Revenue Collector	1.00	70,800	1.00	62,300	1.00	66,000
Accounting Technician I, II, III (2) (3)	5.80	296,700	5.00	259,100	5.00	272,400
Cashier	2.00	78,800	2.00	81,300	2.00	85,600
Office Assistant I	1.00	36,800	1.00	28,900	1.00	30,600
Overtime	-	1,000	-	3,000	-	3,000
Benefits	-	446,500	-	430,800	-	452,300
Vacancy Factor	-	(12,000)	-	(15,100)	-	(11,800)
Totals	12.80	1,178,300	12.53	1,120,300	12.53	1,182,500
Sales Tax:						
Sales Tax Administrator	1.00	93,000	1.00	76,200	1.00	80,600
Sales Tax Comp Acct I	1.00	61,400	1.00	75,400	1.00	79,500
Accounting Technician I	2.00	94,800	2.00	94,600	2.00	99,900
Overtime	-	500	-	500	-	500
Benefits	-	145,500	-	144,600	-	151,900
Vacancy Factor	-	(3,900)	-	(3,900)	-	(4,100)
Totals	4.00	391,300	4.00	387,400	4.00	408,300
Purchasing:						
Purchasing Officer	1.00	100,200	1.00	105,500	1.00	109,300
Senior Buyer	1.00	70,800	1.00	75,200	1.00	77,200
Buyer	1.00	56,500	1.00	54,700	1.00	57,800
Bid Specialist	1.00	49,400	1.00	63,300	1.00	66,200
Accounting Technician I	1.00	50,000	1.00	43,100	1.00	45,600
Administrative Assistant I	1.00	36,300	1.00	38,300	1.00	40,500
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	214,900	-	220,200	-	230,100
Vacancy Factor	-	(5,800)	-	(13,500)	-	(6,200)
Totals	6.00	573,300	6.00	587,800	6.00	621,500
Total Staffing	45.80	\$ 4,629,500	45.00	\$ 4,560,600	45.00	\$ 4,813,200

(1) Vacant Investment Officer position was reclassified to Deputy Treasurer.

(2) Vacant Accounting Technician III position was reclassified to Accountant II.

(3) Vacant Accounting Technician II position was increased by 0.2 FTE to make it a full position.

(4) Accountant II position reduced by .53 FTE in Controllers and .47 FTE in Treasury to eliminate one full position.

CAPITAL CITY FIRE/RESCUE

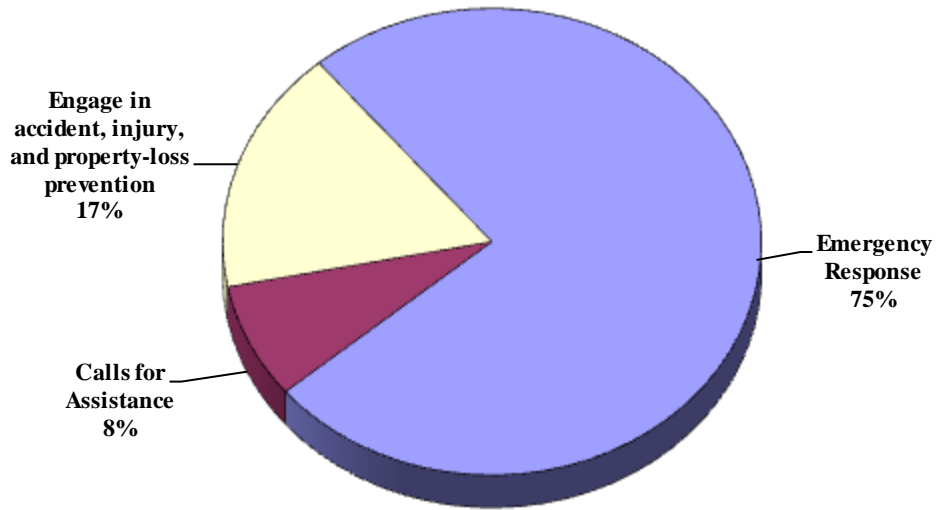
MISSION STATEMENT

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

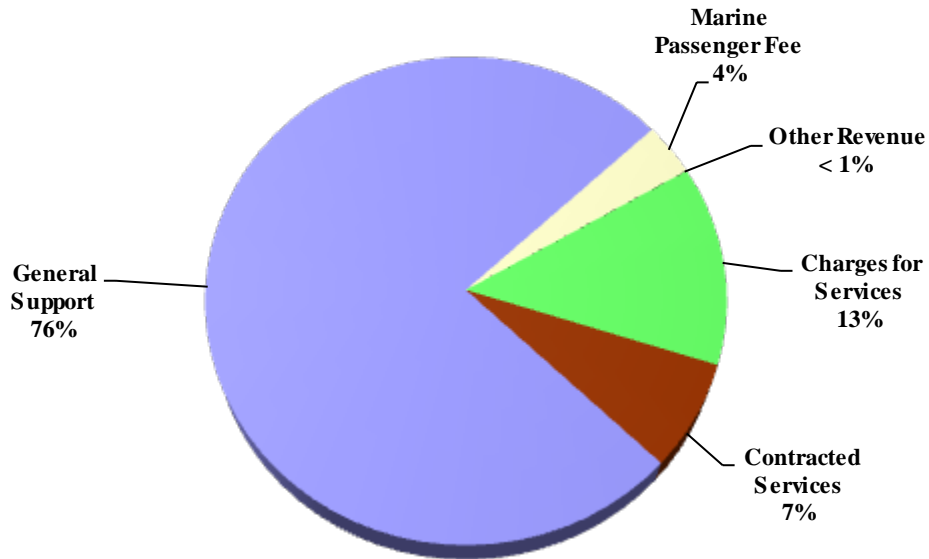
FY15 ADOPTED BUDGET

\$ 7,992,200

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 5,509,900	5,851,000	5,850,800	5,990,200	6,194,700
Commodities and Services	1,884,600	1,824,700	1,824,900	2,002,000	2,088,900
Capital Outlay	49,400	10,000	10,000	-	-
Return Marine Passenger Fee Proceeds (1)	5,400	-	-	-	-
Total Expenditures	7,449,300	7,685,700	7,685,700	7,992,200	8,283,600
FUNDING SOURCES:					
Charges for Services	1,326,000	1,621,900	1,061,100	1,059,100	1,059,100
Contracted Services	562,300	572,500	572,500	573,000	594,000
Donations	6,500	100	100	-	-
State Grants	9,900	45,000	45,000	-	-
Federal Grants	135,800	-	-	-	-
Other Revenue	-	2,200	-	-	-
Interdepartmental Charges	8,000	11,200	11,200	1,200	1,200
Support from:					
General Fund	2,575,800	2,482,400	3,043,200	2,946,100	3,076,300
Marine Passenger Fee	279,000	261,100	261,100	280,800	280,800
Fire Service Area	2,546,000	2,689,300	2,691,500	3,132,000	3,272,200
Total Funding Sources	\$ 7,449,300	7,685,700	7,685,700	7,992,200	8,283,600
STAFFING	44.98	44.98	44.98	44.98	44.98
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

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

(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's budget process.

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT

Capital City Fire and Rescue's FY15 Adopted Budget is an increase of \$306,500 (4.0%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$291,400 (3.7%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

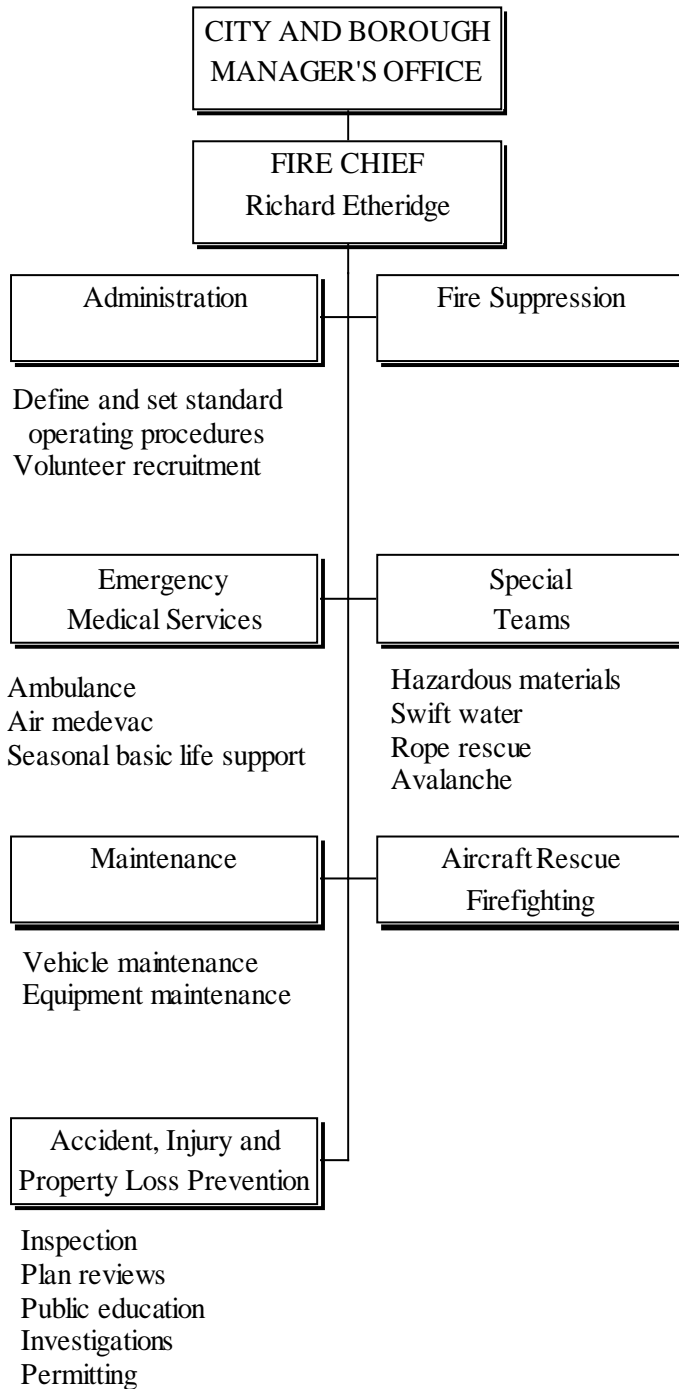
- Personnel Services increased \$139,200 (2.4%) due to a negotiated wage increase.
- Commodities and Services increased \$177,300 (9.7%). The significant increases in this category are Water Utility costs for maintenance and replacement of firefighting water supply, State of Alaska requirement for firefighter physicals, radio tower maintenance and training.

FY16

- Personnel Services increased \$204,500 (3.4%) due to a negotiated wage and health care increase.
- Commodities and Services increased primarily due to the continued increase in costs for the maintenance and replacement of the firefighting water supply.

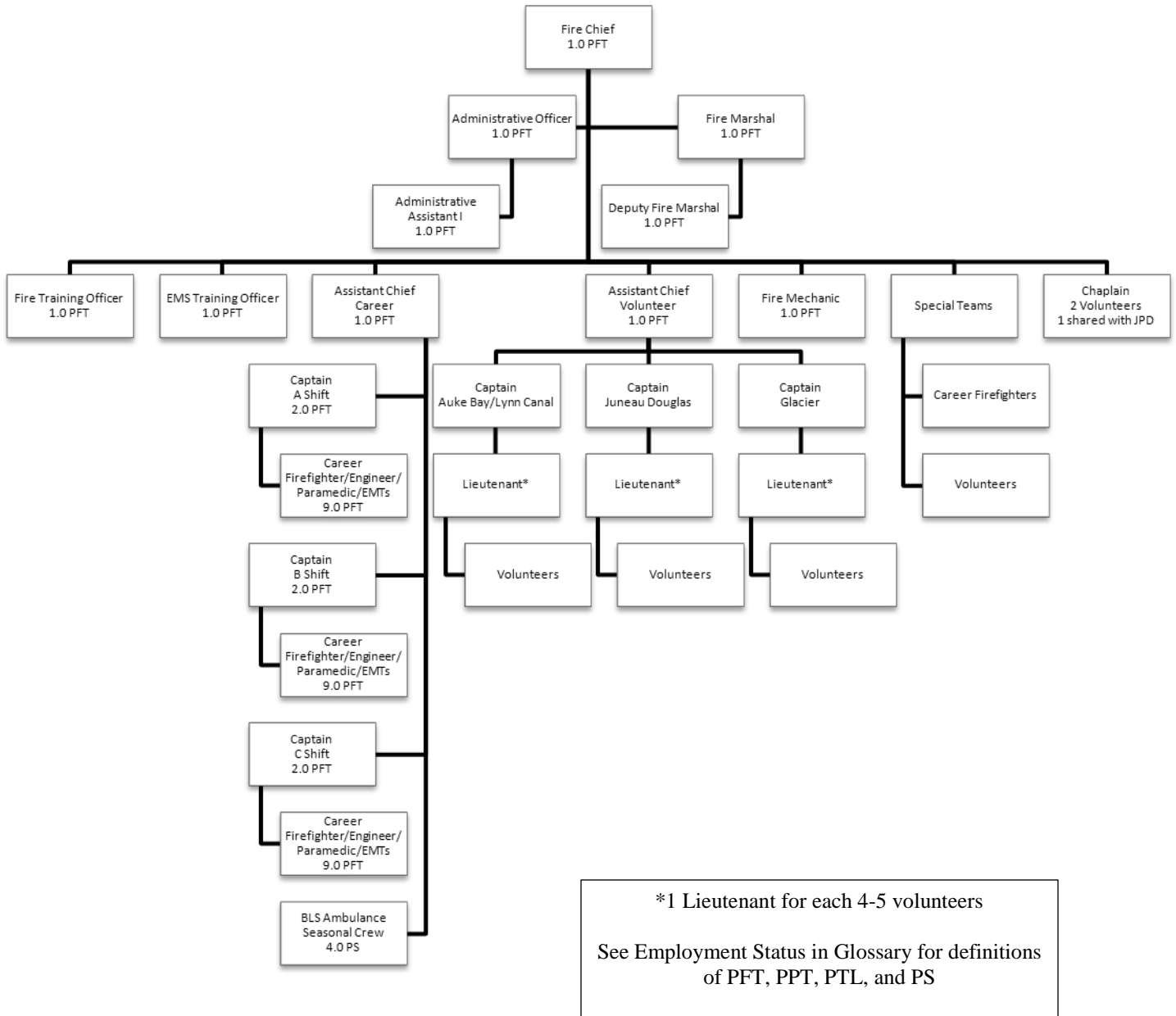
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	23.35	\$ 1,732,800	23.35	\$ 1,770,600	23.35	\$ 1,817,100
EMS Training Officer	1.00	76,900	1.00	81,000	1.00	84,500
Seasonal FF EMT I	1.68	89,800	1.68	92,600	1.68	93,500
Volunteers	-	41,300	-	41,300	-	41,300
Overtime	-	272,200	-	268,100	-	266,800
Contract Professional Pay	-	24,000	-	32,300	-	33,400
Benefits	-	1,147,100	-	1,177,300	-	1,250,100
Vacancy Factor	-	(6,100)	-	(6,200)	-	(6,600)
Totals before decrements	26.03	3,378,000	26.03	3,457,000	26.03	3,580,100
Decrements:						
Overtime	-	-	-	(6,400)	-	(6,400)
Benefits	-	-	-	(2,100)	-	(2,100)
Totals after decrements	26.03	3,378,000	26.03	3,448,500	26.03	3,571,600
Fire Service Area:						
Areawide Fire Chief	1.00	124,300	1.00	126,800	1.00	130,500
Assistant Chief - Career	1.00	97,300	1.00	100,000	1.00	105,900
Assistant Chief - Volunteer	1.00	102,400	1.00	104,400	1.00	108,500
Fire Training Officer	1.00	78,400	1.00	86,500	1.00	91,800
EMS Training Officer	1.00	76,900	1.00	81,000	1.00	84,500
Fire Marshal	1.00	85,200	1.00	87,700	1.00	92,700
Deputy Fire Marshal	1.00	68,600	1.00	72,400	1.00	77,200
Fire Captain	6.00	488,100	6.00	502,600	6.00	514,100
Firefighter - Paramedic	12.00	790,600	12.00	739,400	11.00	754,900
Firefighter	11.00	830,300	11.00	911,500	12.00	930,900
Seasonal FF EMT I	1.68	89,800	1.68	92,600	1.68	93,500
Volunteers	-	108,000	-	108,000	-	108,000
Senior Fire Mechanic	1.00	74,400	1.00	76,700	1.00	78,200
Administrative Assistant/Officer	2.00	101,700	2.00	104,000	2.00	112,500
ARFF Administration	(0.50)	(40,300)	(0.50)	(42,600)	(0.50)	(44,700)
Emergency Services/Fire						
Instructional Safety Officer	0.10	4,900	0.10	5,400	0.10	5,400
Emergency Services/Fire Instructor	0.10	5,600	0.10	5,800	0.10	5,800
Emergency Services/Fire						
Instructional Technician	0.10	4,600	0.10	4,700	0.10	4,700
EMS (reimbursement)	(26.03)	(3,378,000)	(26.03)	(3,457,000)	(26.03)	(3,580,100)
Overtime	-	401,000	-	402,500	-	389,300
Contract Professional Pay	-	35,800	-	48,600	-	50,200
Benefits	-	1,790,700	-	1,848,100	-	1,956,000
Vacancy Factor	-	(12,400)	-	(12,800)	-	(13,500)
Totals before amendment	14.45	\$ 1,927,900	14.45	\$ 1,996,300	14.45	\$ 2,056,300

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL, CONTINUED

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Amendment:						
Overtime	-	\$ (5,500)	-	\$ -	-	\$ -
Benefits	-	(1,800)	-	-	-	-
Vacancy Factor	-	(8,800)	-	-	-	-
Totals before decrements	14.45	1,911,800	14.45	1,996,300	14.45	2,056,300
Decrements:						
Volunteers	-	-	-	(1,900)	-	(1,900)
EMS (reimbursement)	-	-	-	8,500	-	8,500
Overtime	-	-	-	(25,300)	-	(25,300)
Benefits	-	-	-	(8,800)	-	(8,800)
Totals after decrements	14.45	1,911,800	14.45	1,968,800	14.45	2,028,800
Aircraft Rescue Fire Fighting (ARFF):						
Administration	0.50	40,300	0.50	42,600	0.50	44,700
Firefighter	4.00	290,500	4.00	297,000	4.00	303,500
Overtime	-	40,000	-	40,000	-	40,000
Benefits	-	190,400	-	193,300	-	206,100
Totals	4.50	561,200	4.50	572,900	4.50	594,300
Total Staffing	44.98	\$ 5,851,000	44.98	\$ 5,990,200	44.98	\$ 6,194,700

NOTES

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LANDS AND RESOURCE MANAGEMENT

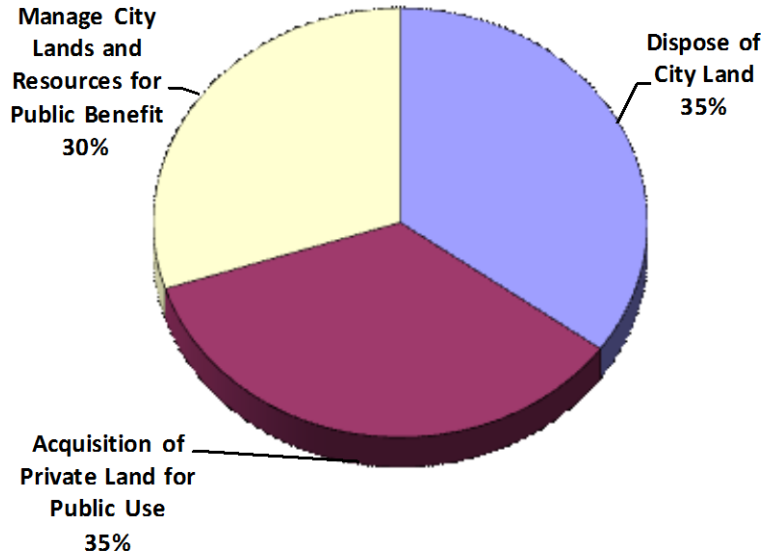
MISSION STATEMENT

To develop and manage City land consistent with public policy.

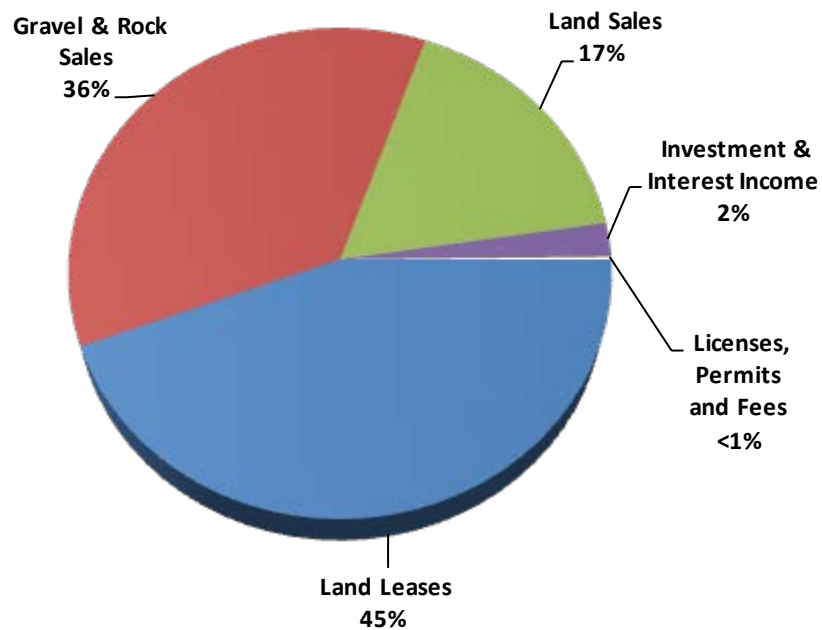
FY15 ADOPTED BUDGET

\$860,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 326,700	453,400	417,500	423,100	442,000
Commodities and Services	285,100	510,800	364,200	436,900	464,900
Support to General Fund	-	17,000	17,000	-	-
Total Expenditures	611,800	981,200	798,700	860,000	906,900
FUNDING SOURCES:					
Licenses, Permits and Fees	21,500	5,300	4,800	1,000	1,000
Land Sales	451,700	174,600	85,800	93,400	94,600
Gravel & Rock Sales	229,700	295,900	193,600	195,600	200,000
Land Leases	224,100	228,800	236,800	240,400	241,600
Investment & Interest Income	39,700	27,100	14,600	12,000	9,300
Support from Capital Projects	885,900	-	-	-	-
Fund Balance (To) From	(1,240,800)	249,500	263,100	317,600	360,400
Total Funding Sources	\$ 611,800	981,200	798,700	860,000	906,900
STAFFING	3.00	3.00	3.00	3.00	3.00
FUND BALANCE RESERVE*	\$ 1,514,600	1,514,600	1,514,600	1,514,600	1,514,600
AVAILABLE FUND BALANCE	\$ 1,829,900	1,580,400	1,566,800	1,249,200	888,800

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

BUDGET HIGHLIGHT

The Lands & Resource Management Department's FY15 Adopted Budget is a decrease of \$121,200 (12.4%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$46,900 (5.5%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

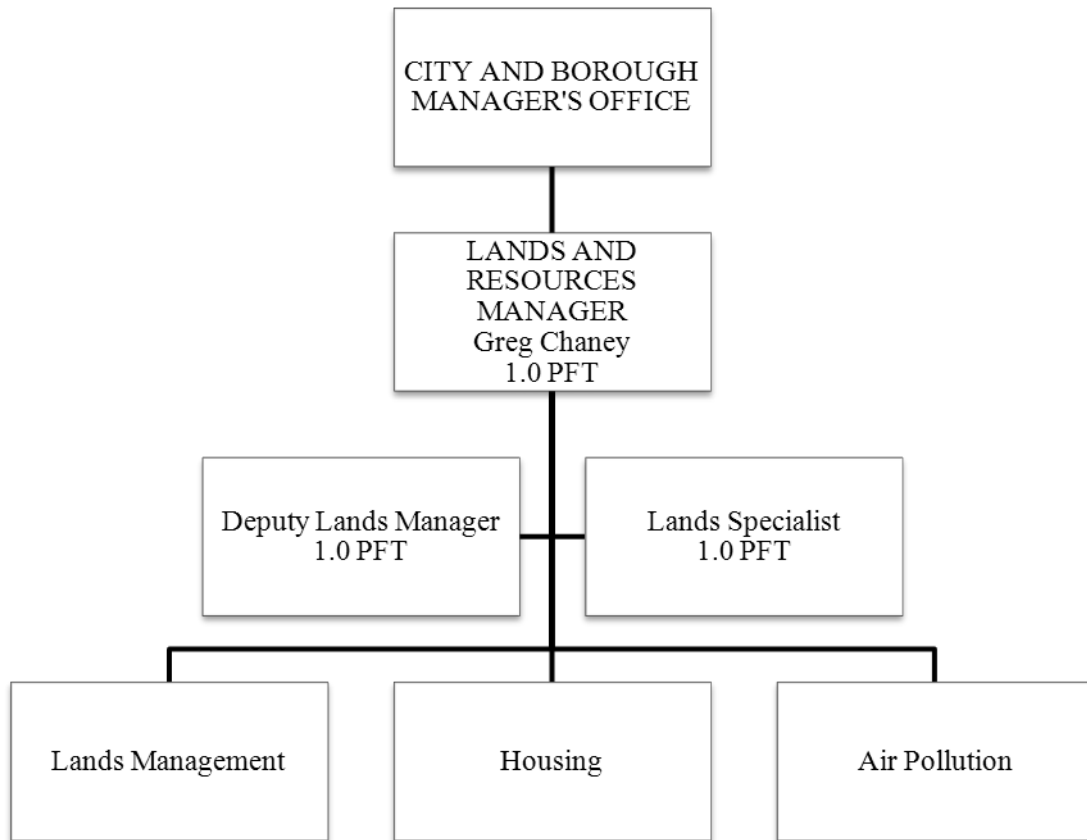
- Personnel Services decreased \$30,300 (6.7%) due primarily to decreases related to staff time managing pits & quarries.
- Commodities and Services decreased by \$73,900 (14.5%) due to transferring responsibility for servicing Thane Campgrounds to Park Maintenance and a change in Full Cost Allocation calculation.
- Land Sales decreased \$81,200 (46.5%) due to early repayment of loans in FY13.
- Gravel & Rock Sales decreased \$100,300 (33.9%) due to a major purchaser obtaining over needs in previous year.
- Interest decreased \$15,100 (55.7%) due to continued low interest rates.

FY16

- Personnel Services increased \$18,900 (4.5%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and Services increased \$28,000 (6.4%) due to Lower Fish Creek quarry reclamation expenses.

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management
 Planning
 Land Trades, Land Sales
 Property Use Permits,
 Leases, and Easements
 Gravel and Rock
 Extraction
 Mining Unit Activities
 CBJ Building Leases
 Staff Liaison: Assembly
 Lands Committee

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

Daily Monitoring
 Open Burn
 Public Education

LANDS AND RESOURCES MANAGEMENT

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Lands and Resources Manager	1.00	\$ 102,400	1.00	\$ 104,400	1.00	\$ 108,000
Deputy Land Manager	1.00	82,400	1.00	74,300	1.00	78,600
Land Specialist	1.00	50,800	1.00	53,600	1.00	56,700
Work Force	-	92,900	-	66,100	-	68,300
Benefits	-	124,900	-	124,700	-	130,400
Total Staffing	3.00	\$ 453,400	3.00	\$ 423,100	3.00	\$ 442,000

LAW

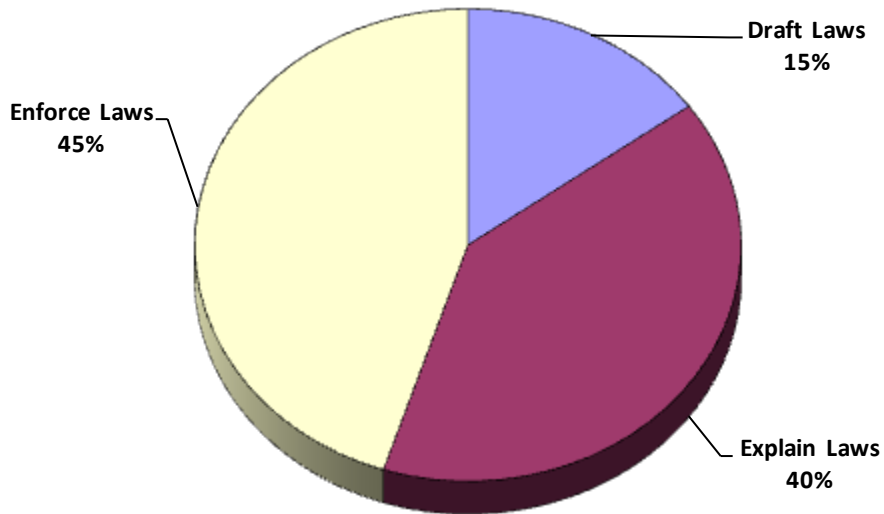
MISSION STATEMENT

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

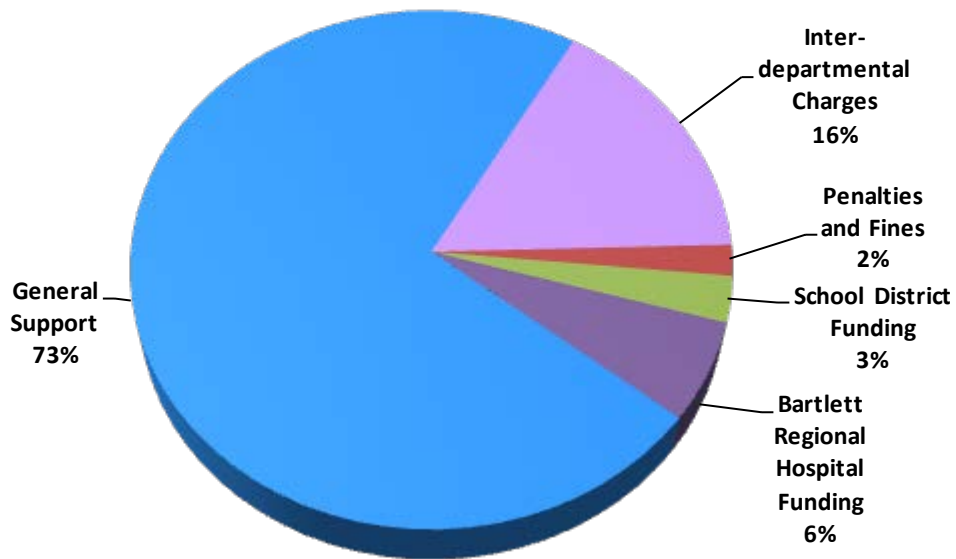
FY15 ADOPTED BUDGET

\$2,093,400

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,209,300	1,373,300	1,329,000	1,416,200	1,477,600
Commodities and Services	584,000	664,200	654,300	677,200	655,100
Total Expenditures	1,793,300	2,037,500	1,983,300	2,093,400	2,132,700
FUNDING SOURCES:					
Interdepartmental Charges	271,600	271,600	271,600	339,700	339,700
Fines and Forfeitures	23,200	40,200	40,200	40,200	40,200
Support from:					
School District	-	60,000	60,000	60,000	60,000
Bartlett Regional Hospital	-	100,000	100,000	130,000	130,000
General Fund	1,498,500	1,565,700	1,511,500	1,523,500	1,562,800
Total Funding Sources	\$ 1,793,300	2,037,500	1,983,300	2,093,400	2,132,700
STAFFING:	9.40	11.40	11.40	11.00	11.00
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Law Department FY15 Adopted Budget is an increase of \$55,900 (2.7%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$39,300 (1.8%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

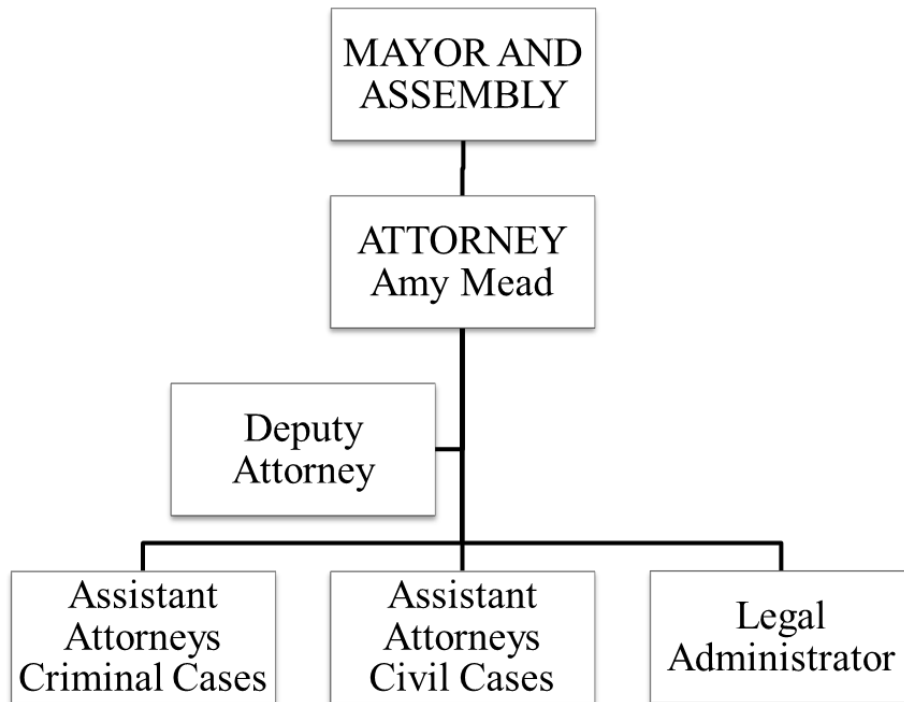
- Personnel Services increased \$42,900 (3.1%) due to negotiated salary and benefit changes and job reclassifications.
- Commodities and Services increased \$13,000 (2.0%) primarily due to the need to print updated code books.

FY16

- Personnel Services increased \$61,400 (4.3%) due to negotiated salary and benefit changes and an increased health care rate.

LAW

FUNCTIONAL ORGANIZATION CHART

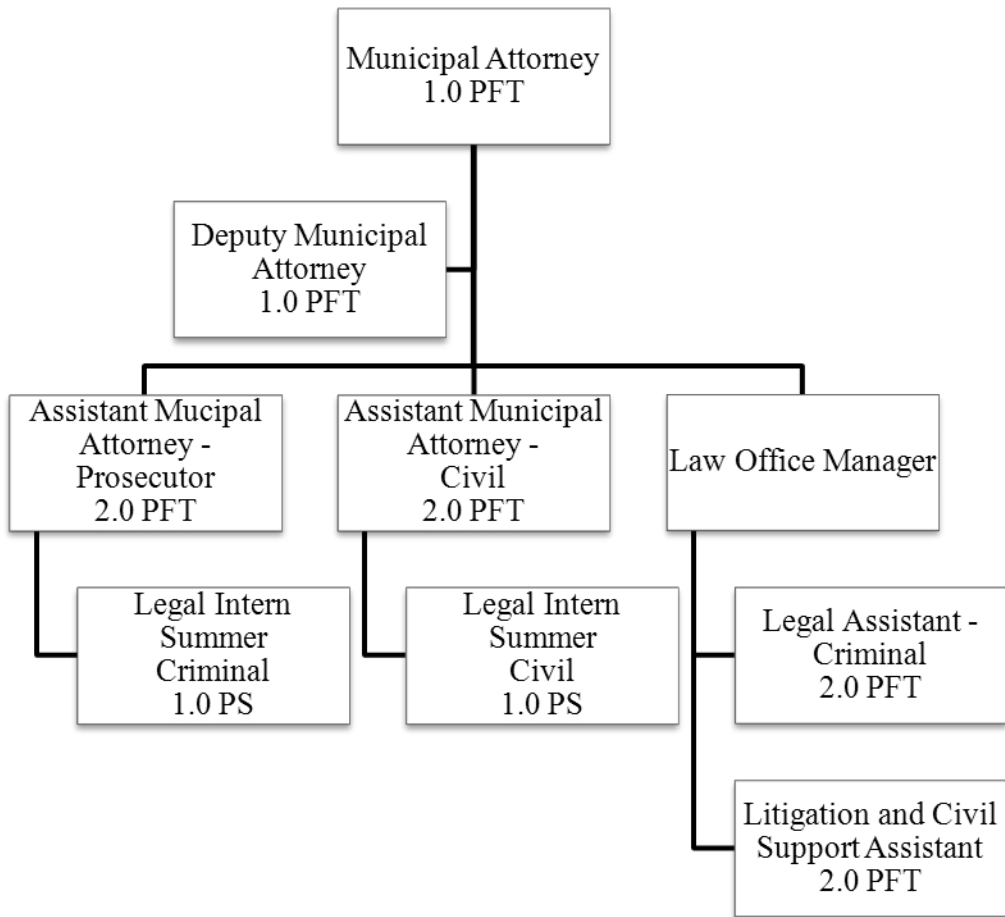


Legal Advice to Mayor and Assembly
Legal Advice to Manager, Staff, and Public Boards
Legislative Drafting
General Legal Drafting
Criminal Enforcement
Civil Litigation and Enforcement
Administration of Law Department
Citizen Inquiries and Referrals

Office Administration
Codification Process
Supervision of Litigation Assistant
Supervision of Litigation and Civil Support Assistants

LAW

STAFFING ORGANIZATION CHART



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

LAW

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Attorney	1.00	\$ 137,400	1.00	\$ 130,500	1.00	\$ 131,000
Deputy City Attorney	1.00	122,000	1.00	124,400	1.00	129,800
Assistant Attorneys	4.00	401,800	4.00	412,300	4.00	432,000
Office Manager	1.00	72,300	1.00	74,100	1.00	78,800
Legal Assistant II	1.00	44,900	1.00	49,500	1.00	52,400
Litigation and Civil Support Assistant	2.00	99,700	2.00	93,400	2.00	98,800
Litigation Assistant II	1.00	57,600	1.00	60,700	1.00	62,800
Intern	0.40	17,200	-	-	-	-
Overtime	-	700	-	800	-	800
Benefits	-	431,900	-	484,800	-	506,100
Vacancy Factor	-	(12,200)	-	(14,300)	-	(14,900)
Total Staffing	11.40	\$ 1,373,300	11.00	\$ 1,416,200	11.00	\$ 1,477,600

NOTES

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LIBRARIES

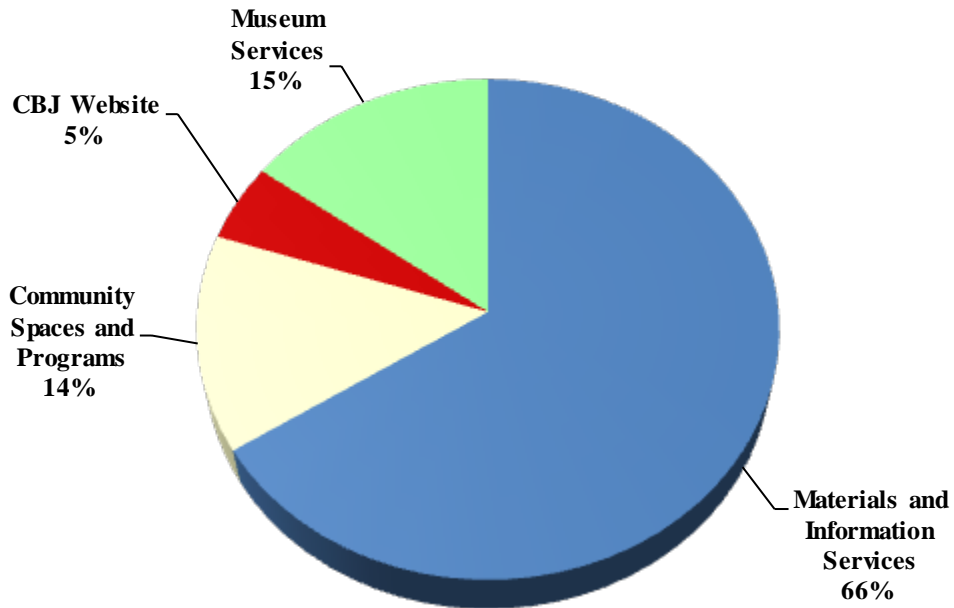
MISSION STATEMENT

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.

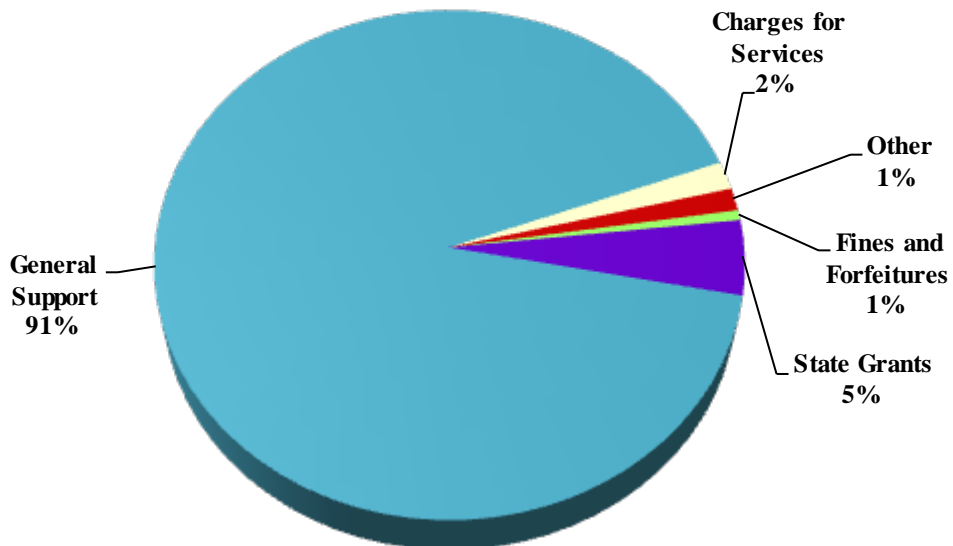
FY15 ADOPTED BUDGET

\$ 2,813,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,683,200	1,769,500	1,643,100	2,088,300	2,197,300
Commodities and Services	624,400	604,900	584,800	693,000	628,200
Capital Outlay	-	-	-	31,800	31,800
Total Expenditures	2,307,600	2,374,400	2,227,900	2,813,100	2,857,300
FUNDING SOURCES:					
Charges for Services	-	-	-	49,800	49,800
Licenses, Permits, and Fees	10,900	10,800	9,500	9,600	9,600
Fines and Forfeitures	22,000	22,800	18,300	18,000	17,500
Sales	-	-	-	9,700	9,700
Rental and Lease	-	-	-	700	700
Donations and Contributions	-	-	-	19,900	19,900
State Grants	128,200	120,400	128,500	133,300	135,200
Support from General Fund	2,146,500	2,220,400	2,071,600	2,572,100	2,614,900
Total Funding Sources	\$ 2,307,600	2,374,400	2,227,900	2,813,100	2,857,300
STAFFING	22.22	22.22	22.22	24.86	24.86
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Libraries FY15 Adopted Budget is an increase of \$438,700 (18.5%) over the FY14 Amended Budget primarily due to the addition of the City Museum to the Libraries Department. The FY16 Approved Budget is an increase of \$44,200 (2.0%) over the FY15 Approved Budget.

The significant budgetary changes include:

FY15

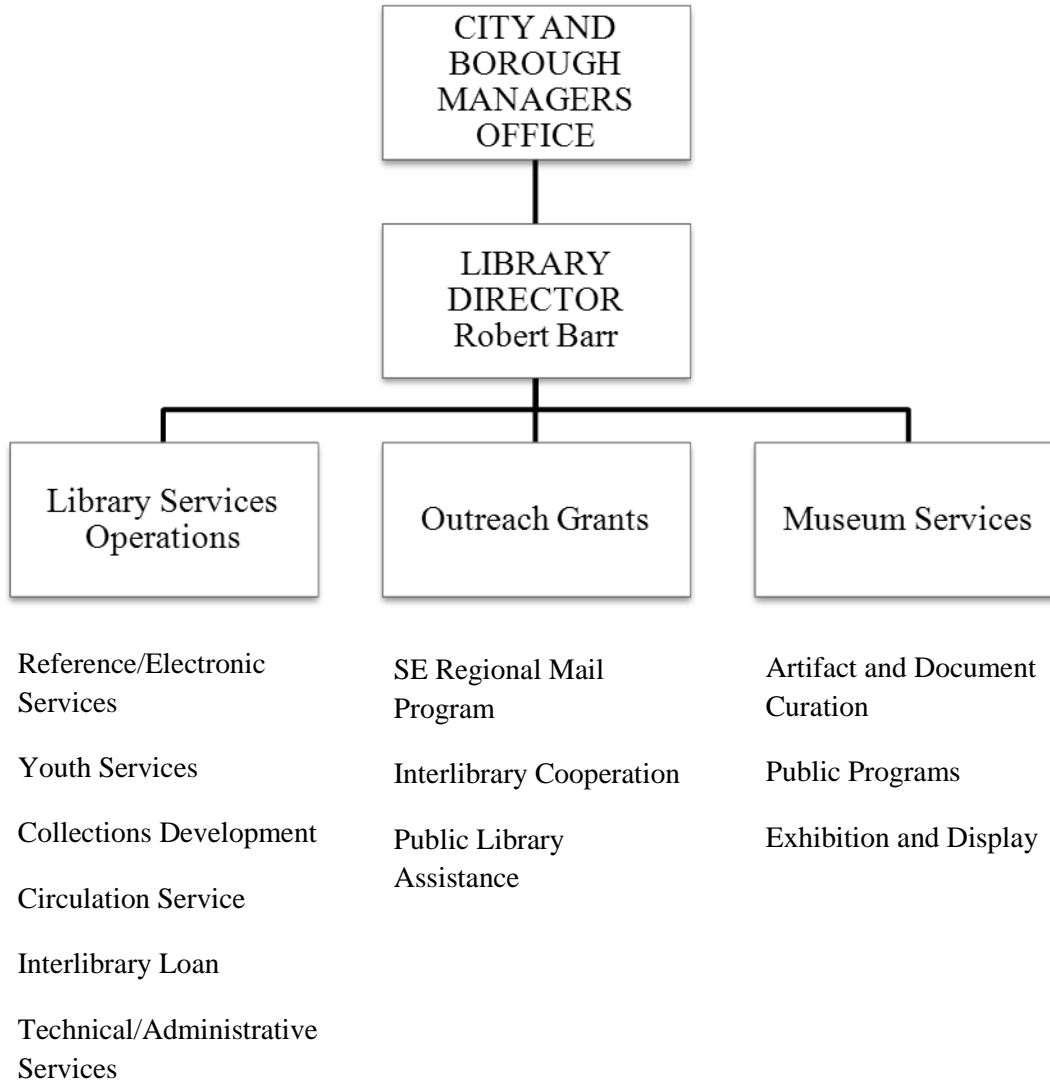
- Personnel services increased \$318,800 (18.0%) primarily due to the addition of City Museum staff.
- Commodities and services increased \$88,100 (14.6%) primarily due to the addition of the City Museum budget.
- Capital outlay increased \$31,800 (100%) due to anticipated grants for City Museum acquisitions. These funds will only be expended if the grants are awarded.

FY16

- Personnel services increased \$109,000 (5.2%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and services decreased \$64,800 (9.4%) primarily due to changes anticipated by moving the Valley branch to a new CBJ owned building.

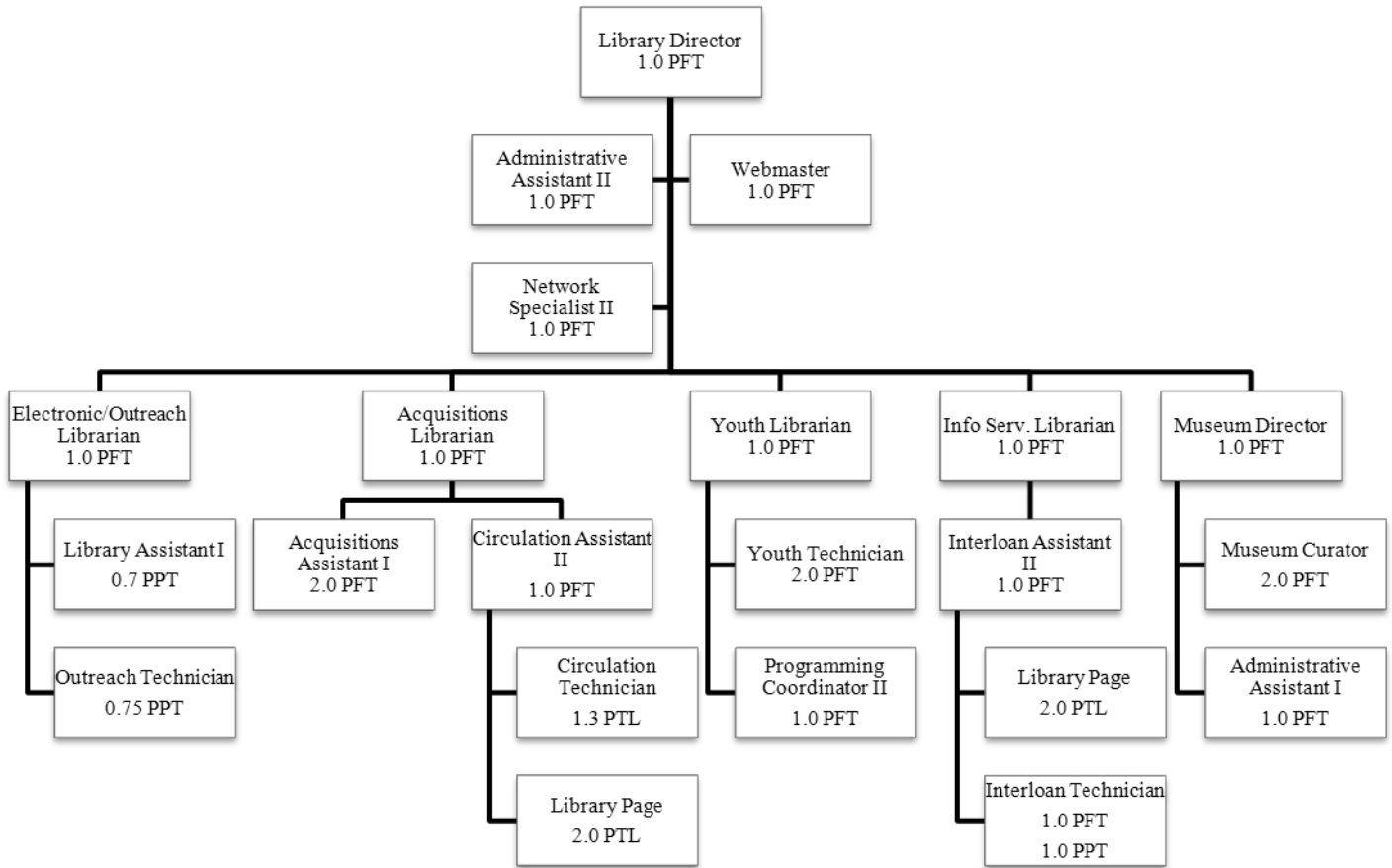
LIBRARIES

FUNCTIONAL ORGANIZATION CHART



LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	Amended		Adopted		Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Grants:						
Assistant Library Technician	1.33	\$ 54,300	1.33	\$ 53,900	1.33	\$ 56,700
Benefits	-	38,700	-	37,200	-	39,000
Total Library Grants	1.33	93,000	1.33	91,100	1.33	95,700
Operations:						
Library Director	1.00	105,700	1.00	111,500	1.00	118,000
Librarian	4.00	223,100	4.00	235,600	4.00	249,300
Administrative Assistant II	1.00	50,000	1.00	51,700	1.00	54,500
Library Assistant I & II	5.00	268,000	5.70	282,300	5.70	297,500
Assistant Library Technician	6.35	224,000	6.04	242,400	6.04	253,300
Library Page	1.04	20,600	1.04	21,000	1.04	21,500
Network Systems Administrator	1.00	66,600	1.00	70,200	1.00	74,300
Programmer I (2)	1.50	108,000	-	-	-	-
Webmaster (2)	-	-	1.00	80,500	1.00	85,400
Shift Differential	-	2,700	-	4,900	-	4,900
Benefits	-	625,600	-	644,100	-	676,600
Vacancy Factor	-	(17,800)	-	(18,200)	-	(19,200)
Total Library Operations before decrement (3)	20.89	1,676,500	20.78	1,726,000	20.78	1,816,100
Decrement:						
Assistant Library Technician			(1.00)	(44,700)	(1.00)	(46,800)
Benefits				(30,300)		(31,700)
Total Library Operations after decrement (4)	20.89	1,676,500	19.78	1,651,000	19.78	1,737,600
Museum (1):						
Museum Curator	-	-	1.00	72,500	1.00	75,600
Curator of Public Programs	-	-	1.00	48,900	1.00	51,700
Curator of Collections & Exhibits	-	-	1.00	50,000	1.00	52,900
Administrative Assistant I	-	-	1.00	39,400	1.00	41,700
Benefits	-	-	-	135,700	-	142,200
Total Museum Operations before decrement	-	-	4.00	346,500	4.00	364,100

LIBRARIES

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
Decrement:						
Curator of Public Programs			(0.25)	(12,200)	(0.25)	(12,900)
Benefits				(7,900)		(8,300)
Total Museum Operations after decrement (5)	-	-	3.75	326,400	3.75	342,900
Totals	22.22	\$ 1,769,500	24.86	\$ 2,068,500	24.86	\$ 2,176,200

- (1) Museum moved to the Libraries Department from Parks and Recreation effective July 1, 2014.
- (2) The Programmer I FTEs was reassigned 1.0 to Webmaster and 0.50 to Library Assistant.
- (3) Total Library FTE decreased 0.11 due to elimination of the Assistant Library Technician specified vacancy.
- (4) Assistant Library Technician position eliminated
- (5) Curator of Public Programs position decreased from 1.0 to .75 FTE

PARKS AND RECREATION

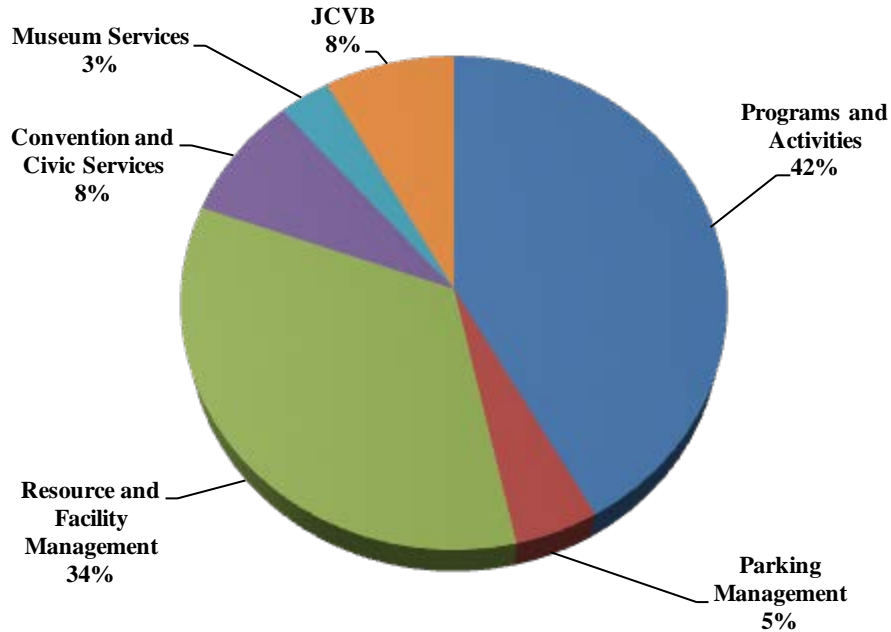
MISSION STATEMENT

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

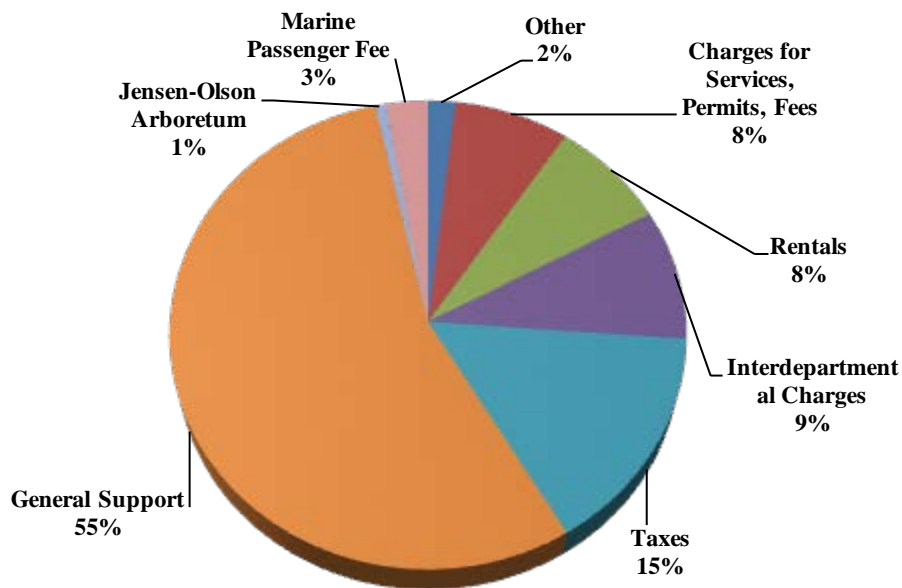
FY15 ADOPTED BUDGET

\$ 12,048,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 6,237,300	6,836,800	6,491,100	6,361,100	6,746,900
Commodities and Services	3,784,400	4,311,400	4,116,400	4,213,400	4,229,900
Capital Outlay	18,400	26,800	26,800	-	-
Return Marine Passenger Fee Proceeds (1)	19,200	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee Funding	277,600	270,000	270,000	280,000	280,000
Youth Activities Grant Program	550,000	550,000	550,000	332,500	332,500
Support to General Fund	311,800	85,800	85,800	87,500	89,300
Total Expenditures	11,972,500	12,854,600	12,313,900	12,048,300	12,452,400
FUNDING SOURCES:					
Charges for Services	999,900	1,020,600	860,800	804,500	809,800
Licenses, Permits, and Fees	138,800	126,100	119,800	108,900	112,700
Fines and Forfeitures	23,300	21,000	12,800	20,800	20,800
Sales	38,500	32,200	27,400	21,500	21,500
Rental and Lease	1,015,800	1,035,900	961,700	986,200	1,026,400
Donations and Contributions	7,800	35,400	35,400	2,100	2,100
Interest Income	200,000	160,000	160,000	188,000	201,000
Other Revenue	23,000	-	1,200	-	-
Interdepartmental Charges	1,158,400	1,195,800	1,143,800	1,153,200	1,167,000
State Grants	15,600	-	-	-	-
Support from:					
Sales Tax	550,000	550,000	550,000	332,500	332,500
Hotel Tax for Centennial Hall	354,000	374,000	374,000	475,000	475,000
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	773,800
General Fund	2,604,900	3,144,600	3,104,900	3,149,600	3,304,300
Roaded Service Area	3,251,200	3,999,400	3,705,000	3,590,200	3,807,800
Jensen-Olson Arboretum	311,800	85,800	85,800	87,500	89,300
Lands	-	17,000	17,000	-	-
Marine Passenger Fee for Building Maintenance	75,000	75,000	75,000	75,000	75,000
Marine Passenger Fee for JCVB	277,600	270,000	270,000	280,000	280,000
Fund Balance (To) From:					
Downtown Parking	35,400	(98,200)	8,600	600	(7,300)
Visitor Services	17,100	122,200	112,900	111,200	84,200
Jensen-Olson Arboretum	100,600	(86,000)	(86,000)	(112,300)	(123,500)
Total Funding Sources	\$ 11,972,500	12,854,600	12,313,900	12,048,300	12,452,400
STAFFING	99.07	97.15	97.15	90.62	90.16

PARKS AND RECREATION

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
FUND BALANCE RESERVE:					
Jensen-Olson Arboretum	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
FUND BALANCES:					
Roaded Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A
Downtown Parking	\$ 29,800	128,000	21,200	20,600	27,900
Visitor Services	\$ 340,100	217,900	227,200	116,000	31,800
Jensen-Olson Arboretum	\$ 177,500	263,500	263,500	375,800	499,300

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.

PARKS AND RECREATION

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

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 3,344,800	3,769,100	3,455,500	3,258,000	3,482,000
Commodities and Services	1,249,500	1,440,800	1,336,600	1,379,600	1,380,900
Capital Outlay	18,400	26,800	26,800	-	-
Youth Activities Grant Program:					
Community	350,000	350,000	350,000	332,500	332,500
School District	200,000	200,000	200,000	-	-
Total Expenditures	5,162,700	5,786,700	5,368,900	4,970,100	5,195,400
FUNDING SOURCES:					
Charges for Services	893,200	927,100	827,700	778,800	783,800
Licenses, Permits, and Fees	25,000	22,600	21,400	20,100	21,300
Fines and Forfeitures	2,400	2,000	2,500	2,500	2,500
Sales	38,500	32,200	27,400	21,500	21,500
Rental and Lease	358,600	374,600	354,900	372,600	374,100
Donations and Contributions	6,100	33,500	33,500	-	-
Other Revenue	21,800	-	1,200	-	-
Interdepartmental Charge	47,300	47,300	47,300	46,900	46,900
State Grants	15,600	-	-	-	-
Support From:					
Sales Tax	550,000	550,000	550,000	332,500	332,500
Roaded Service Area	3,204,200	3,797,400	3,503,000	3,395,200	3,612,800
Total Funding Sources	\$ 5,162,700	5,786,700	5,368,900	4,970,100	5,195,400
STAFFING	61.87	59.95	59.95	53.67	53.21
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,156,400	1,194,000	1,182,800	1,135,400	1,212,900
Janitorial Services	460,800	453,000	453,000	451,600	494,200
Commodities and Services	621,300	803,500	757,200	798,900	797,900
Total Expenditures	2,238,500	2,450,500	2,393,000	2,385,900	2,505,000
FUNDING SOURCES:					
Interdepartmental Charges	953,100	977,700	925,700	997,800	1,011,600
Support from:					
Marine Passenger Fee	75,000	75,000	75,000	75,000	75,000
General Fund	1,210,400	1,397,800	1,392,300	1,313,100	1,418,400
Total Funding Sources	\$ 2,238,500	2,450,500	2,393,000	2,385,900	2,505,000
STAFFING	11.75	11.75	11.75	11.75	11.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,201,900	1,318,200	1,300,200	1,394,500	1,454,000
Commodities and Services	451,600	513,600	498,400	551,100	542,800
Total Expenditures	1,653,500	1,831,800	1,798,600	1,945,600	1,996,800
FUNDING SOURCES:					
Charges for Services	24,800	18,000	22,000	22,000	22,000
Licenses, Permits and Fees	44,200	49,000	46,000	39,000	39,000
Donations	1,700	1,900	1,900	2,100	2,100
Interdepartmental Charges	61,500	63,300	63,300	108,500	108,500
Support from:					
Lands	-	17,000	17,000	-	-
Jensen-Olson Arboretum	311,800	85,800	85,800	87,500	89,300
General Fund	1,209,500	1,596,800	1,562,600	1,686,500	1,735,900
Total Funding Sources	\$ 1,653,500	1,831,800	1,798,600	1,945,600	1,996,800
STAFFING	17.47	17.81	17.81	17.56	17.56
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Support to General Fund	\$ 311,800	85,800	85,800	87,500	89,300
Total Expenditures	311,800	85,800	85,800	87,500	89,300
FUNDING SOURCES:					
Rental and Lease	11,200	11,800	11,800	11,800	11,800
Interest Income	200,000	160,000	160,000	188,000	201,000
Fund Balance (To) From	100,600	(86,000)	(86,000)	(112,300)	(123,500)
Total Funding Sources	\$ 311,800	85,800	85,800	87,500	89,300
FUND BALANCE RESERVE	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200
AVAILABLE FUND BALANCE	\$ 177,500	263,500	263,500	375,800	499,300

COMPARATIVES FOR DOWNTOWN PARKING

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 21,200	26,000	26,000	27,000	28,500
Commodities and Services	549,100	578,300	555,200	477,100	467,700
Total Expenditures	570,300	604,300	581,200	504,100	496,200
FUNDING SOURCES:					
Interdepartmental Charges	96,500	107,500	107,500	-	-
Charges for Services	79,000	72,000	8,100	500	500
Rentals and Leases	291,600	303,000	245,000	290,000	290,000
Fines and Forfeitures	20,800	18,000	10,000	18,000	18,000
Support from Roaded Service Area	47,000	202,000	202,000	195,000	195,000
Fund Balance (To) From	35,400	(98,200)	8,600	600	(7,300)
Total Funding Sources	\$ 570,300	604,300	581,200	504,100	496,200
STAFFING	0.65	0.31	0.31	0.31	0.31
FUND BALANCE	\$ 29,800	128,000	21,200	20,600	27,900

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 513,000	529,500	526,600	546,200	569,500
Commodities and Services	452,100	522,200	516,000	555,100	546,400
Return Marine Passenger Fee Proceeds (1)	19,200	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee Funding	277,600	270,000	270,000	280,000	280,000
Total Expenditures	2,035,700	2,095,500	2,086,400	2,155,100	2,169,700
FUNDING SOURCES:					
Charges for Services	2,900	3,500	3,000	3,200	3,500
Rental and Lease	354,400	346,500	350,000	311,800	350,500
Licenses, Permits and Fees	69,600	54,500	52,400	49,800	52,400
Fines and Forfeitures	100	1,000	300	300	300
Other Revenue	1,200	-	-	-	-
Support From:					
General Fund for Centennial Hall	185,000	150,000	150,000	150,000	150,000
Hotel Tax for Centennial Hall	354,000	374,000	374,000	475,000	475,000
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	773,800
Marine Passenger Fee for JCVB	277,600	270,000	270,000	280,000	280,000
Fund Balance (To) From	17,100	122,200	112,900	111,200	84,200
Total Funding Sources	\$ 2,035,700	2,095,500	2,086,400	2,155,100	2,169,700
STAFFING	7.33	7.33	7.33	7.33	7.33
FUND BALANCE	\$ 340,100	217,900	227,200	116,000	31,800

PARKS AND RECREATION

BUDGET HIGHLIGHT

The Parks & Recreation Department's FY15 Adopted Budget represents a decrease of \$806,300 (6.3%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$404,100 (3.4%) over the FY15 Adopted Budget.

The significant budgetary changes are:

FY15

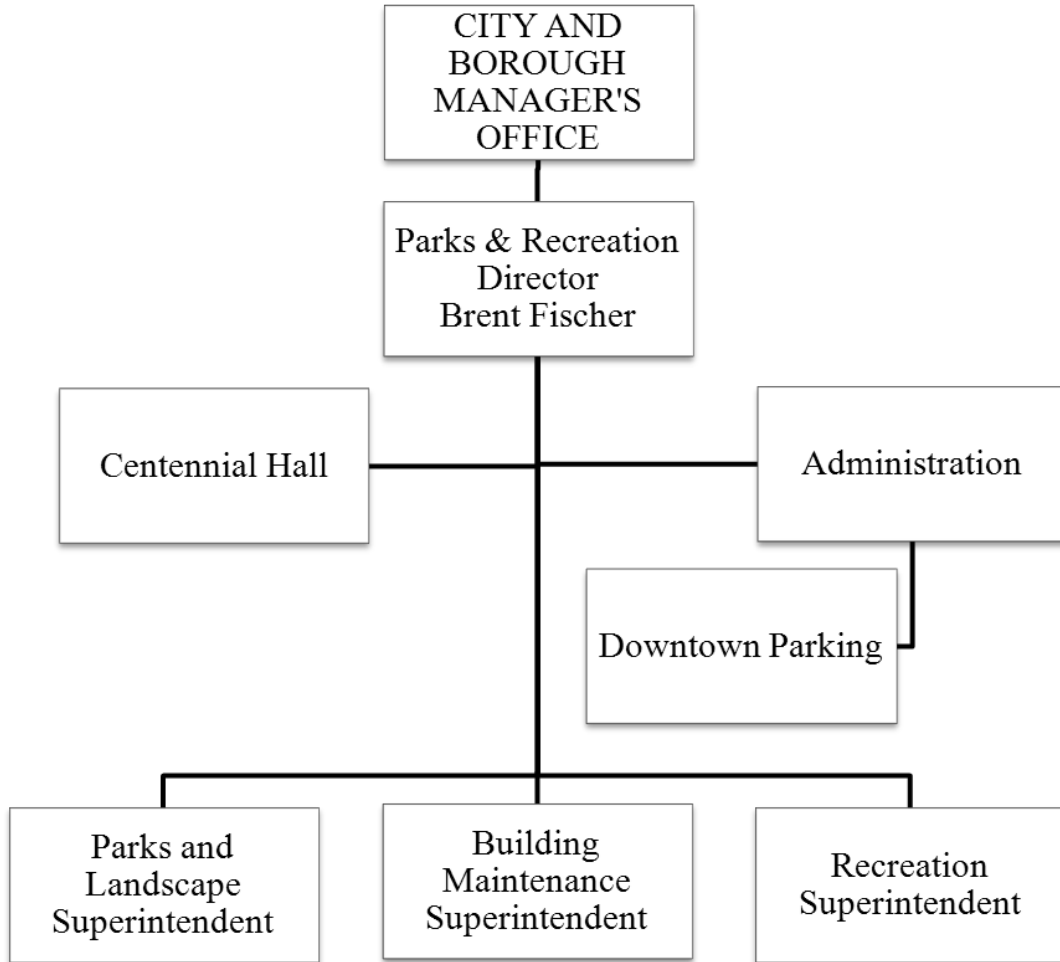
- Personnel Services decreased by a net of \$475,700 (7.0%) due to increases in negotiated wages and the Museum Division transferred to the Libraries Department.
- Commodities and Services decreased by a net of \$98,000 (2.3%) resulting from decreases in fuel prices, reductions in usage and increases in professional services, telephone rates, refuse service charges and insurance costs.
- Interdepartmental Charges decreased by a net of \$42,600 due to recalculations in full cost allocation.
- The department specified vacancy rate was increased by \$100,000 which could decrease potential carry-forward personnel cost savings into FY16
- Due to budget reductions, the following positions were eliminated: the Maintenance Mechanic I position from the Building Maintenance division, a part-time limited Groundskeeper Assistant position from the Landscape division and the Recreation Coordinator I position from Areawide Recreation.
- The Adult Basketball program was eliminated resulting in a reduction of Games Officials.
- Treadwell Ice Arena operations were reduced. The facility will convert to a 10-month facility with 8 months of ice, which resulted in: the full time positions of Facility Manager, Recreation Coordinator I and Lead Maintenance Worker being reduced to part-time 10 month positions; a reduction in hours for a Building Custodian position; the elimination of two Recreation Activity Leader I positions; and the discontinuation of the Treadwell Summer Camps in June of 2015.
- Portable restrooms were discontinued in areas that were identified as remote and low use.
- Revenue enhancements resulted from the increase in commercial permit fees, burial fees, landscaping sponsorship fees, the addition of two new shelters and recreation program fees.
- Due to the termination of the contract with APARC Systems for the supply and installation of multi-space parking pay stations in downtown Juneau, the Downtown Parking expenditures decreased by a net of \$100,200. Projected earned revenues also decreased by a total of \$84,500, as the division moves forward with an interim parking management system and is no longer able to charge for on-street parking.
- Expenditures and revenues for the Thane Campground were absorbed into the Park Maintenance budget, as this division took over the management of Thane Campground mid-year of FY14.
- Oversight of the Juneau-Douglas City Museum moved from the Parks & Recreation Department to the Library effective July 1, 2014.

FY16

- Personnel Services increased by \$385,800 (6.1%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and Services increased by a net of \$16,500 (0.4%) resulting from increases in professional services.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



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

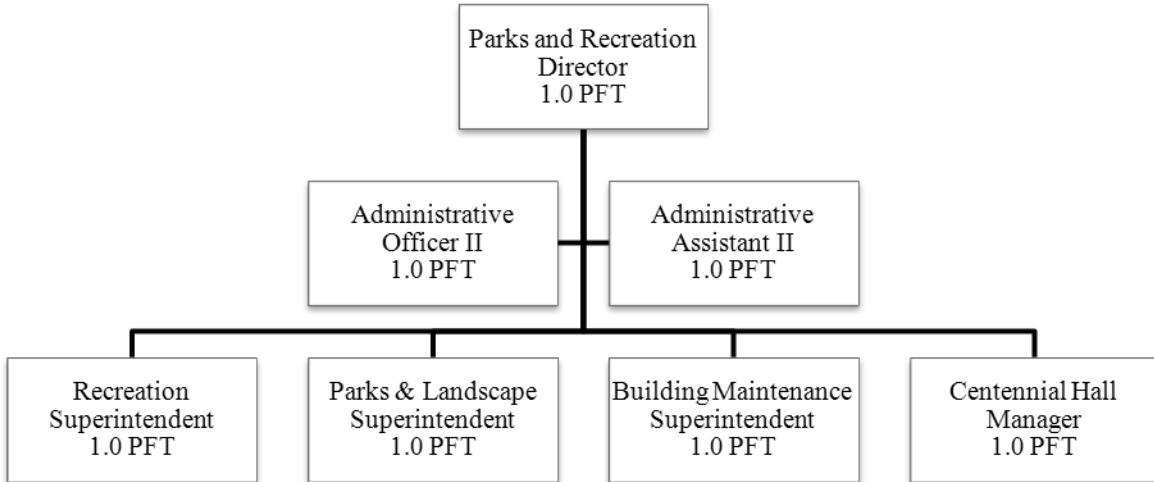
Administrative Services
 Janitorial and Cleaning Services
 Site Components/Grounds
 Structural Systems
 Electrical and Lighting Systems
 Plumbing Systems
 HVAC

Zach Gordon Youth Center
 Pipeline Skatepark
 Augustus Brown Swimming Pool
 Dimond Park Aquatic Center
 Youth/Adult Sports
 Treadwell arena
 Youth Activity Grants
 Mt. Jumbo Gym

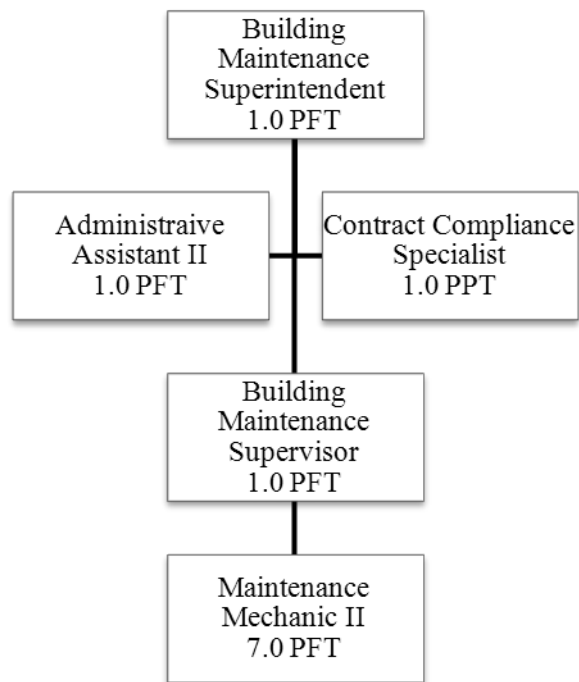
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



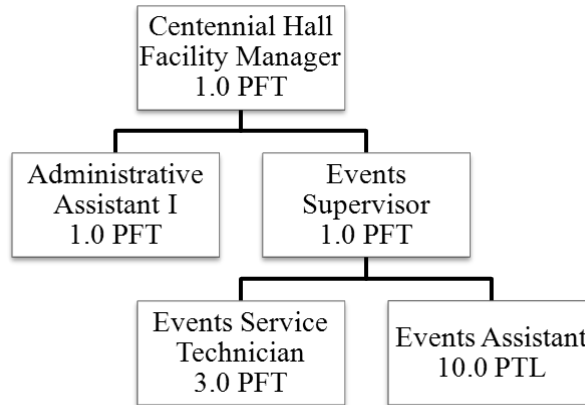
BUILDING MAINTENANCE DIVISION



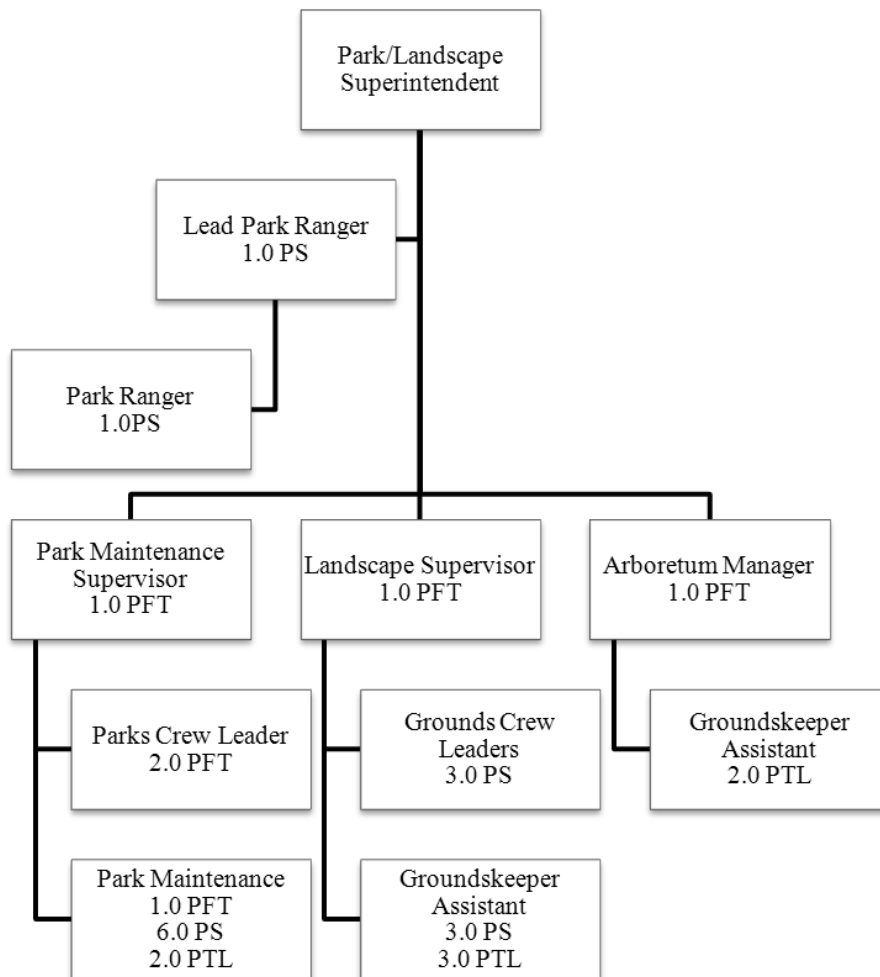
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



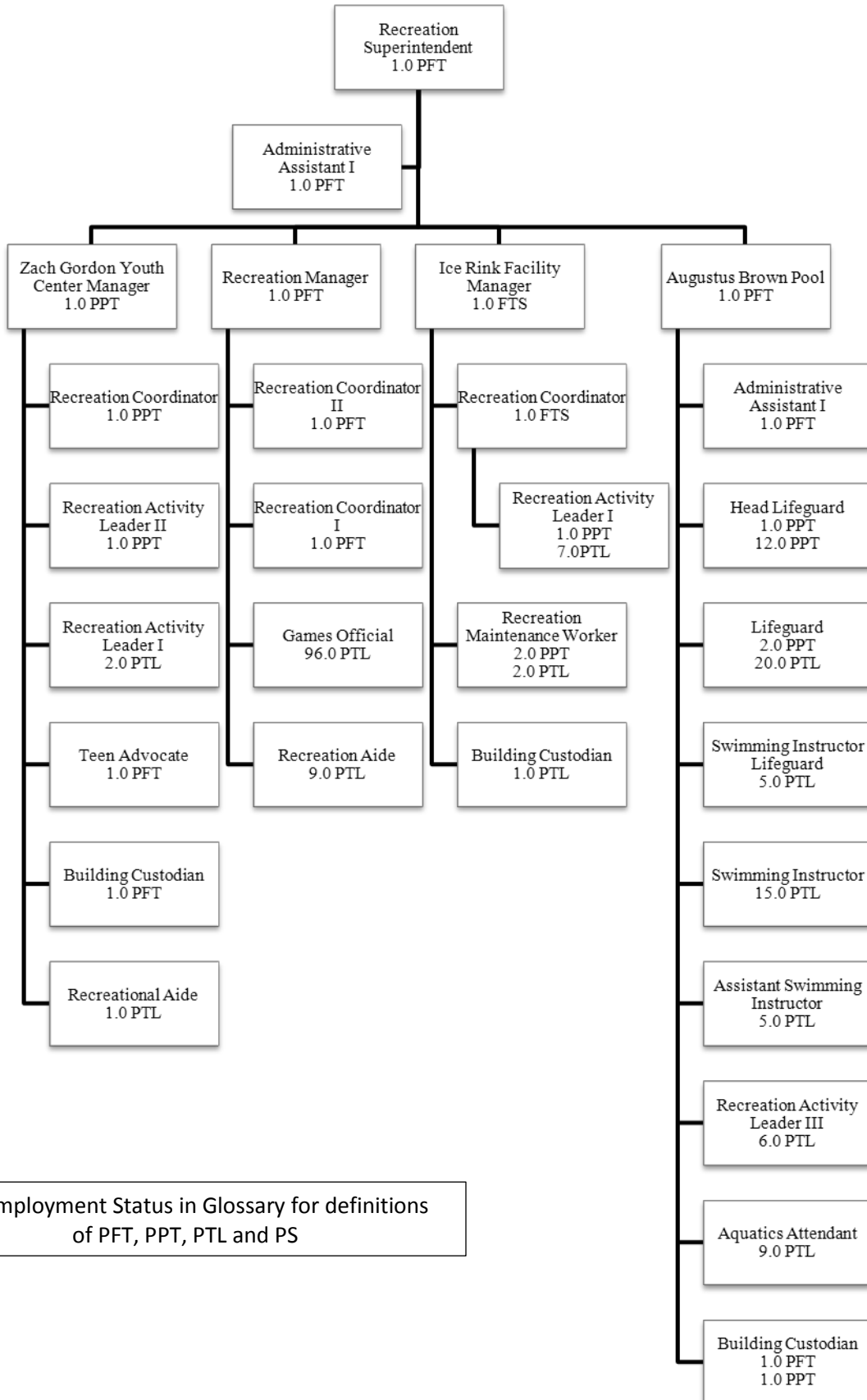
PARKS AND LANDSCAPE MAINTENANCE



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

PARKS AND RECREATION

STAFFING ORGANIZATION CHART - RECREATION DIVISION



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

PARKS AND RECREATION

STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL - DOWNTOWN

	<u>FY14</u>		<u>FY15</u>		<u>FY16</u>	
	<u>Amended</u>		<u>Adopted</u>		<u>Approved</u>	
<u>CLASS TITLE:</u>	<u>No.</u>	<u>Salary &</u>	<u>No.</u>	<u>Salary &</u>	<u>No.</u>	<u>Salary &</u>
<u>Administration:</u>	<u>Pos.</u>	<u>Benefits</u>	<u>Pos.</u>	<u>Benefits</u>	<u>Pos.</u>	<u>Benefits</u>
		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>
Parks and Recreation Director	1.00	\$ 116,300	1.00	\$ 121,400	1.00	\$ 125,600
Administrative Officer (1)	0.84	54,000	0.84	57,000	0.84	60,300
Administrative Assistant II	1.00	45,000	1.00	47,400	1.00	50,000
Building Custodian	1.00	41,000	1.00	42,500	1.00	44,800
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	146,700	-	153,700	-	160,600
Vacancy Factor	-	(4,000)	-	(4,200)	-	(4,400)
Totals	3.84	403,000	3.84	421,800	3.84	440,900
Recreation:						
Recreation Superintendent	1.00	91,500	1.00	96,400	1.00	102,000
Recreation Manager	1.00	72,400	1.00	73,800	1.00	78,300
Administrative Assistant I	1.00	32,500	0.85	32,700	0.85	34,600
Recreation Aide	0.58	14,500	0.58	14,300	0.58	14,600
Games Officials	2.48	52,200	2.48	53,800	2.48	55,100
Recreation Coordinator I & II	2.00	78,100	2.00	82,200	2.00	87,000
Benefits	-	181,800	-	181,800	-	191,000
Vacancy Factor	-	(5,100)	-	(5,300)	-	(5,600)
Totals before decrements	8.06	517,900	7.91	529,700	7.91	557,000
Decrements						
Recreation Coordinator I	-	-	(1.00)	(38,100)	(1.00)	(40,300)
Games Officials	-	-	(0.54)	(11,700)	(0.54)	(12,000)
Benefits	-	-	-	(28,600)	-	(30,100)
Totals after decrements	8.06	517,900	6.37	451,300	6.37	474,600
Swimming Pool-Downtown:						
Aquatic Manager	0.40	27,600	0.40	29,100	0.40	30,800
Pool Manager	1.00	50,400	1.00	53,100	1.00	56,200
Building Custodian	1.40	51,500	1.40	53,300	1.40	55,000
Head Guards	2.08	76,700	2.08	79,200	2.08	81,100
Lifeguards	3.21	102,500	3.21	106,300	3.21	108,200
Aquatic Instructors	1.32	41,500	1.32	42,400	1.32	43,400
Aquatic Instructors/Lifeguards	0.42	14,600	0.42	14,700	0.42	15,100
Assistant Aquatic Instructors	0.23	5,600	0.23	5,700	0.23	5,800
Recreation Activity Leader I & II	0.24	7,700	0.24	8,100	0.24	8,100
Administrative Assistant I	1.00	45,800	1.00	46,700	1.00	48,800
Aquatic Attendant	1.55	35,000	1.55	35,700	1.55	36,500
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Benefits	-	240,500	-	224,600	-	233,500
Vacancy Factor	-	(6,900)	-	(6,900)	-	(7,200)
Additional Vacancy Factor	-	-	-	(50,000)	-	-
Totals	12.85	\$ 697,800	12.85	\$ 647,300	12.85	\$ 720,600

PARKS AND RECREATION

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Youth Center:						
Youth Center Manager	1.00	\$ 75,500	1.00	\$ 77,000	1.00	\$ 85,500
Recreation Coordinator	0.80	28,500	1.00	40,000	1.00	42,300
Recreation Activity Leader II	0.88	29,400	0.90	29,700	0.90	31,400
Recreation Activity Leader I	0.70	19,200	0.56	15,900	0.56	16,600
Teen Health Advocate	1.00	40,400	1.00	38,000	1.00	40,200
Building Custodian	1.00	40,200	1.00	42,800	1.00	43,900
Recreation Aide	0.28	6,700	0.11	2,700	0.11	2,800
Shift Differential	-	1,500	-	1,500	-	1,500
Benefits	-	151,900	-	158,300	-	167,100
Vacancy Factor	-	(3,900)	-	(4,000)	-	(4,300)
Totals	5.66	389,400	5.57	401,900	5.57	427,000
City Museum: (2)						
Museum Curator	1.00	69,300	-	-	-	-
Curator of Public Programs	1.00	49,100	-	-	-	-
Curator of Collections & Exhibits	1.00	49,000	-	-	-	-
Administrative Assistant I	1.00	38,700	-	-	-	-
Benefits	-	133,700	-	-	-	-
Totals before amendment	4.00	339,800	-	-	-	-
Amendment						
Joseph Alexandar Collection	-	8,700	-	-	-	-
Archival Rehousing project	-	-	-	-	-	-
Totals after amendment	4.00	348,500	-	-	-	-
Ice Rink:						
Facility Manager	1.00	66,300	1.00	62,300	1.00	65,900
Recreation Coordinator	1.00	43,900	1.00	36,400	1.00	38,500
Recreation Activity Leader I	3.11	86,400	3.11	87,700	3.11	89,900
Building Custodian	1.00	31,300	1.00	33,600	1.00	34,000
Recreation Maintenance Worker	2.25	97,800	2.25	100,800	2.25	104,800
Shift Differential	-	1,600	-	1,600	-	1,600
Overtime	-	2,900	-	2,900	-	2,900
Benefits	-	182,200	-	183,400	-	191,100
Vacancy Factor	-	(5,000)	-	(5,000)	-	(5,200)
Totals before decrements	8.36	\$ 507,400	8.36	\$ 503,700	8.36	\$ 523,500
Decrements						
Facility Manager	-	-	(0.08)	(5,000)	(0.16)	(10,900)
Recreation Coordinator	-	-	(0.08)	(2,900)	(0.16)	(6,200)
Recreation Activity Leader I	-	-	(0.22)	(5,800)	(0.44)	(11,800)
Building Custodian	-	-	(0.04)	(1,400)	(0.04)	(2,200)
Recreation Maintenance Worker	-	-	(0.08)	(4,200)	(0.16)	(8,900)
Benefits	-	-	-	(9,000)	-	(18,900)
Totals after decrements	8.36	507,400	7.86	475,400	7.40	464,600

PARKS AND RECREATION

STAFFING DETAIL, SWIMMING POOL – VALLEY

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Swimming Pool-Valley:						
Aquatics Manager	0.60	\$ 41,400	0.60	\$ 43,700	0.60	\$ 46,200
Pool Manager	1.00	55,200	1.00	58,200	1.00	60,800
Building Custodian	1.40	46,600	1.40	48,200	1.40	50,600
Head Guards	2.49	94,100	2.49	98,400	2.49	103,500
Lifeguards	6.68	215,700	6.68	206,600	6.68	215,900
Aquatic Instructors	0.95	29,700	0.95	30,600	0.95	31,300
Assistant Aquatic Instructors	0.20	4,800	0.20	4,900	0.20	5,000
Administrative Assistant I	1.00	38,700	1.00	37,800	1.00	40,000
Aquatic Attendants	2.86	64,600	2.86	66,200	2.86	67,700
Shift Differential	-	3,700	-	3,700	-	3,700
Overtime	-	14,500	-	14,500	-	14,500
Benefits	-	304,900	-	300,900	-	315,000
Vacancy Factor	-	(8,800)	-	(9,000)	-	(9,400)
Additional Vacancy Factor	-	-	-	(25,000)	-	-
Totals	17.18	905,100	17.18	879,700	17.18	944,800
Total Staffing	59.95	\$3,769,100	53.67	\$3,277,400	53.21	\$3,472,500

- (1) Admin Officer previously split between Downtown Parking and Parks and Recreation.
(2) Transferred to the Libraries Department.

PARKS AND RECREATION

STAFFING DETAIL, BUILDING MAINTENANCE

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Facilities Superintendent	1.00	\$ 83,700	1.00	\$ 87,800	1.00	\$ 90,400
Building Maintenance Supervisor	1.00	80,600	1.00	82,300	1.00	86,700
Contract Specialist	0.75	34,700	0.75	36,600	0.75	37,500
Maintenance Mechanic I & II	8.00	487,000	8.00	508,800	8.00	534,900
Administrative Assistant II	1.00	50,000	1.00	51,400	1.00	54,500
Shift Differential	-	20,700	-	27,600	-	27,600
Overtime	-	11,000	-	11,000	-	11,000
Benefits	-	437,900	-	450,700	-	471,400
Vacancy Factor	-	(11,600)	-	(12,000)	-	(12,600)
Additional Vacancy Factor	-	-	-	(25,000)	-	-
Total before decrements	11.75	\$ 1,194,000	11.75	\$ 1,219,200	11.75	\$ 1,301,400
Decrements:						
Maintenance Mechanic I & II	-	-	(1.00)	(51,400)	(1.00)	(54,400)
Benefits	-	-	-	(32,400)	-	(34,100)
Total after decrements	11.75	1,194,000	10.75	1,135,400	10.75	1,212,900

PARKS AND RECREATION

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	\$ 43,500	0.55	\$ 48,900	0.55	\$ 51,800
Park Maint. Supervisor	1.00	58,200	1.00	63,700	1.00	67,400
Parks Crew Leader	2.00	98,300	2.00	108,600	2.00	113,900
Park Ranger	1.01	42,200	1.01	43,700	1.01	44,800
Park Maintenance Worker	5.03	201,500	5.03	215,600	5.03	221,800
Shift Differential	-	8,800	-	8,800	-	8,800
Overtime	-	18,700	-	11,400	-	11,600
Benefits	-	287,400	-	297,700	-	310,700
Vacancy Factor	-	(7,200)	-	(7,700)	-	(8,000)
Totals	9.59	751,400	9.59	790,700	9.59	822,800
Landscape:						
Park/Landscape Superintendent	0.45	35,600	0.45	40,000	0.45	42,200
Landscape Supervisor	1.00	57,100	1.00	60,200	1.00	63,400
Grounds Leader (1)	2.02	68,600	2.02	93,400	2.02	97,500
Groundskeeper Assistant (1)	3.07	123,500	3.07	117,500	3.07	121,700
Overtime	-	1,100	-	1,100	-	1,100
Benefits	-	162,500	-	168,700	-	176,400
Vacancy Factor	-	(4,500)	-	(4,800)	-	(5,000)
Totals before decrements	6.54	443,900	6.54	476,100	6.54	497,300
Decrements						
Groundskeeper Assistant	-	-	(0.25)	(9,100)	(0.25)	(9,700)
Benefits	-	-	-	(900)	-	(800)
Totals after decrements	6.54	443,900	6.29	466,100	6.29	486,800
Arboretum:						
Arboretum Manager	1.00	69,300	1.00	71,200	1.00	75,300
Groundskeeper Assistant	0.68	13,900	0.68	24,700	0.68	25,200
Benefits	-	39,700	-	41,800	-	43,900
Totals	1.68	122,900	1.68	137,700	1.68	144,400
Total Staffing	17.81	\$ 1,318,200	17.56	\$ 1,394,500	17.56	\$ 1,454,000

(1) A 0.34 FTE Groundskeeper Assistant was added to Landscape to manage the increased work load. The employees that are Ground Leaders will be that title full time and not moved to a lower grade part of the year as Groundskeeper Assistants.

PARKS AND RECREATION

STAFFING DETAIL, DOWNTOWN PARKING

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Officer	0.16	\$ 10,300	0.16	\$ 10,800	0.16	\$ 11,500
Administrative Assistant I	0.15	5,700	0.15	5,800	0.15	6,100
Benefits	-	10,000	-	10,400	-	10,900
Total	0.31	\$ 26,000	0.31	\$ 27,000	0.31	\$ 28,500

STAFFING DETAIL, VISITOR SERVICES

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Centennial Hall Facility Manager	1.00	\$ 73,900	1.00	\$ 77,000	1.00	\$ 80,000
Events Service Technicians	2.83	101,300	2.83	108,300	2.83	113,600
Events Manager	1.00	46,300	1.00	48,800	1.00	51,700
Events Assistants	1.50	44,700	1.50	45,100	1.50	46,200
Office Assistant II	1.00	43,900	1.00	46,000	1.00	47,800
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	8,500	-	8,700	-	9,200
Benefits	-	201,000	-	202,600	-	211,500
Vacancy Factor	-	(4,900)	-	(5,100)	-	(5,300)
Total Staffing	7.33	\$ 529,500	7.33	\$ 546,200	7.33	\$ 569,500

POLICE

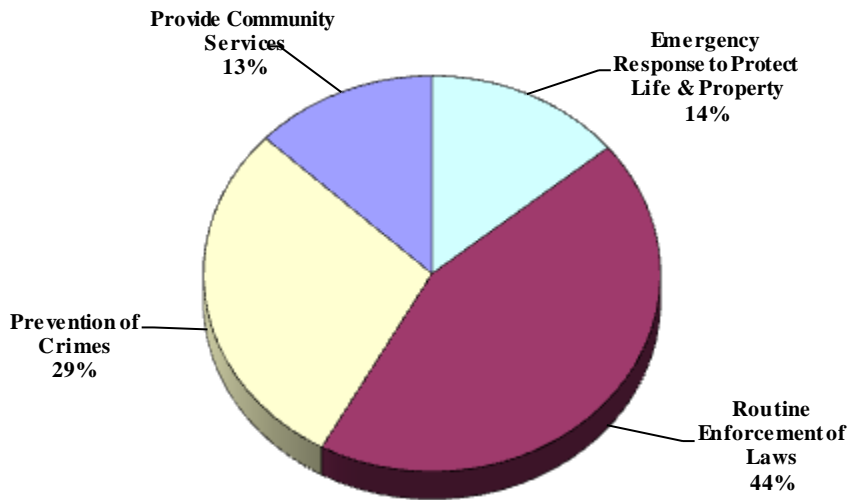
MISSION STATEMENT

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

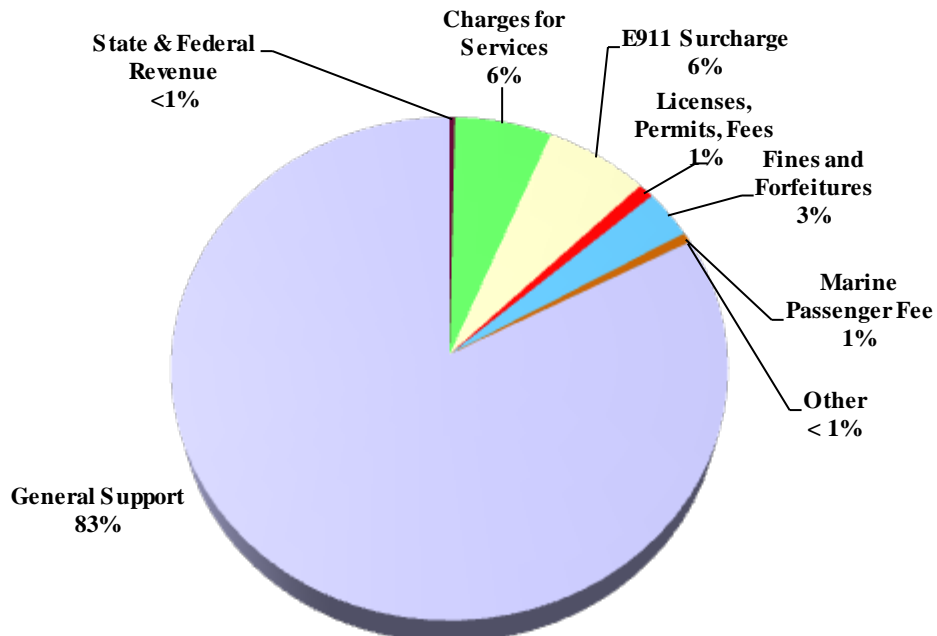
FY15 ADOPTED BUDGET

\$ 13,776,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 9,442,100	10,642,100	10,022,100	10,648,300	11,364,700
Commodities and Services	3,107,100	3,061,300	3,060,300	3,128,400	3,104,900
Return Marine Passenger Fee Proceeds (1)	7,700	-	-	-	-
Capital Outlay	161,400	-	-	-	-
Total Expenditures	12,718,300	13,703,400	13,082,400	13,776,700	14,469,600
FUNDING SOURCES:					
Interdepartmental Charges	87,700	68,400	68,400	88,100	82,700
State Grants	15,500	70,200	70,200	-	-
Federal Grants	249,800	208,800	204,100	45,400	5,000
Charges for Services	136,400	152,000	137,500	152,500	152,500
E911 Surcharge	931,800	840,000	900,000	875,000	875,000
Licenses, Permits, and Fees	132,900	126,800	133,100	131,000	131,000
Fines and Forfeitures	171,600	186,900	124,800	425,900	473,900
Donations and Contributions	-	1,200	400	700	700
Other Revenue	84,900	84,200	242,300	96,400	97,000
Contracted Services	-	531,100	565,400	564,600	665,800
Investment and Interest Income	4,400	30,100	4,400	4,700	4,700
Support from:					
Marine Passenger Fee	87,000	87,000	87,000	87,000	87,000
Roaded Service Area	10,816,300	11,316,700	10,544,800	11,305,400	11,894,300
Total Funding Sources	\$ 12,718,300	13,703,400	13,082,400	13,776,700	14,469,600
STAFFING	95.34	94.84	94.84	92.84	92.84
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Police Department's FY15 Adopted Budget is an increase of \$73,300 (0.5%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$692,900 (5.0%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

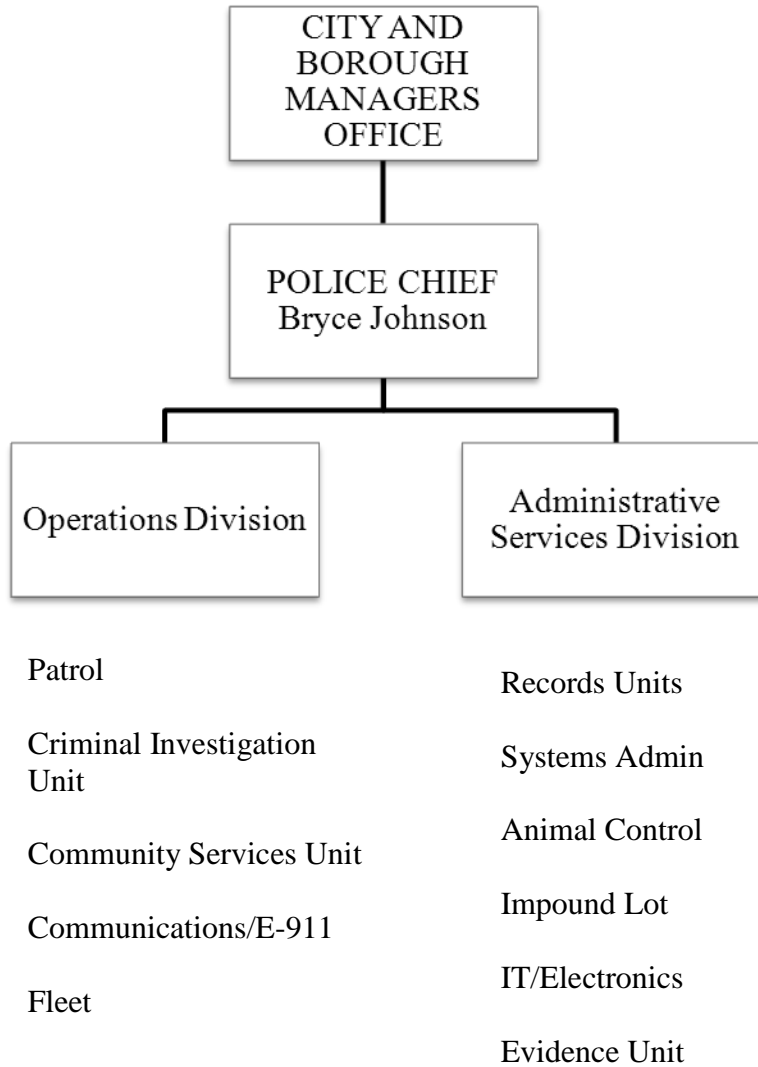
- Personnel Services increases include negotiated salary and benefits and the Airport security program presented for twelve full months. Decreases include patrol overtime, two Police Officer positions noted as specified vacancies, an additional vacancy factor for the Operations Division, and position decrements such as an Administrative Assistant and a Building Custodian.

FY16

- Personnel Services increased \$716,400 (6.7%) due to negotiated salary and benefit changes and an increased health care rate.

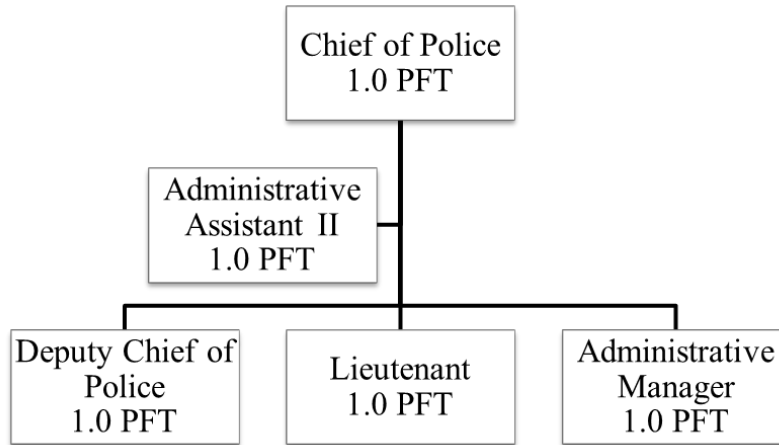
POLICE

FUNCTIONAL ORGANIZATION CHART

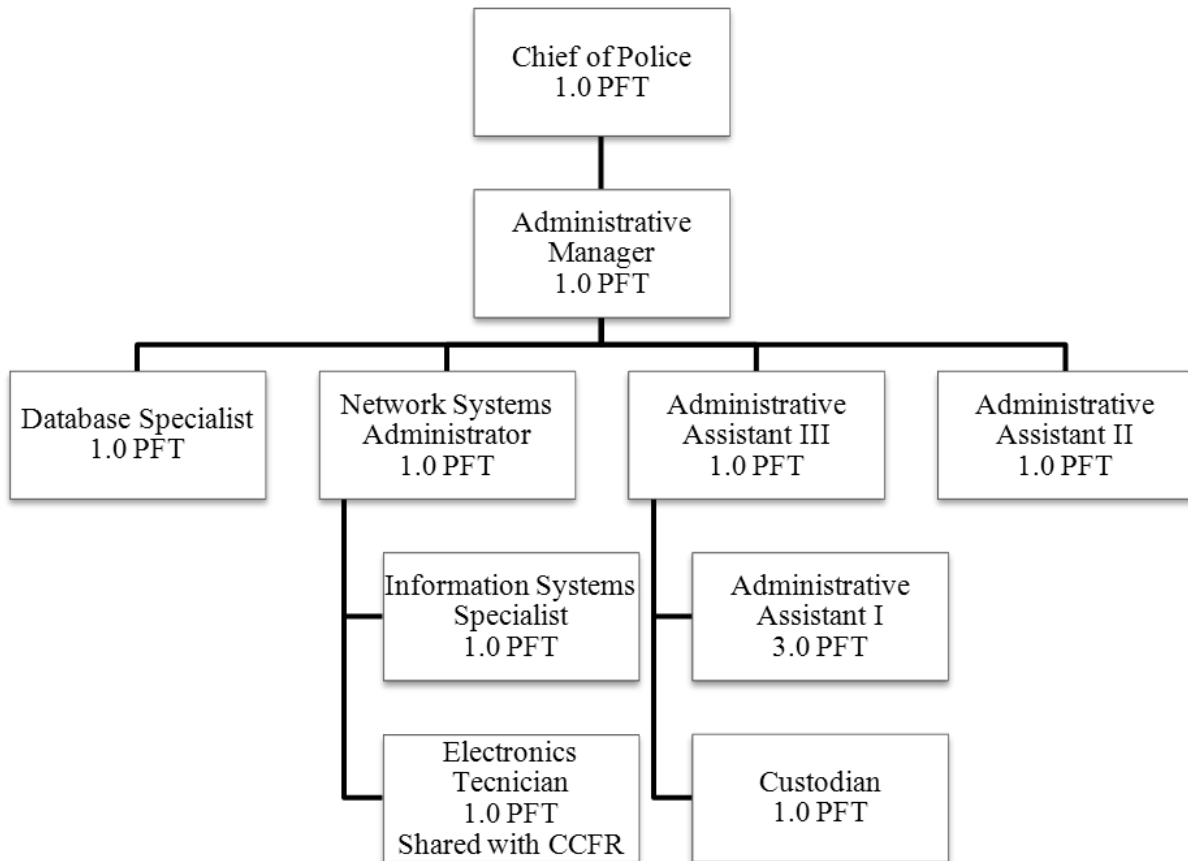


POLICE

STAFFING ORGANIZATION CHART - COMMAND

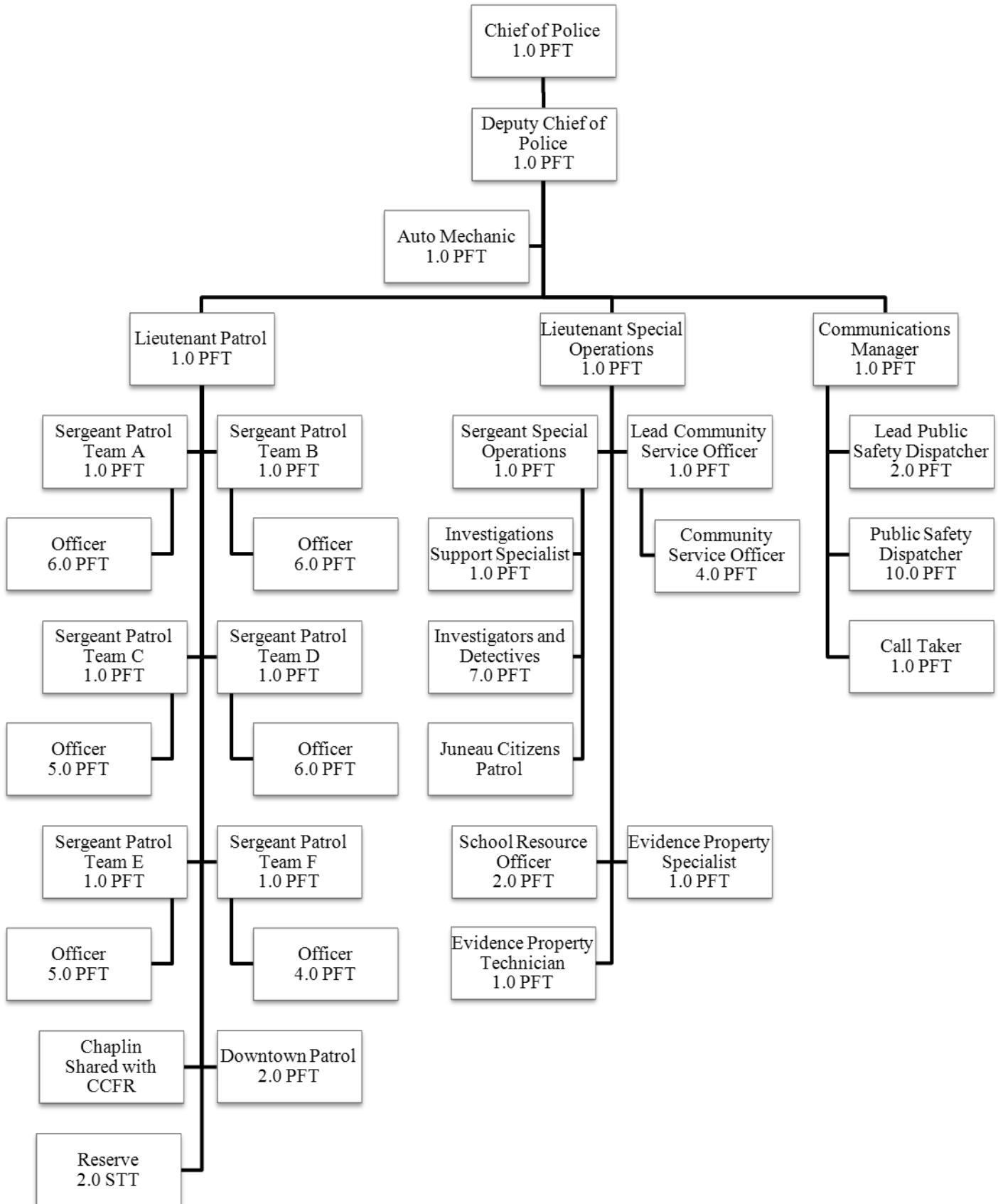


STAFFING ORGANIZATION CHART – ADMINISTRATIVE SERVICES



POLICE

STAFFING ORGANIZATION CHART – OPERATIONS



POLICE

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
CLASS TITLE:						
Administration:						
Chief	1.00	\$ 134,500	1.00	\$ 121,800	1.00	\$ 129,000
Deputy Chief	1.00	120,700	1.00	119,100	1.00	126,700
Lieutenant	-	-	1.00	110,900	1.00	111,700
Administrative Manager	1.00	77,200	1.00	76,300	1.00	80,800
Administrative Assistant	7.00	314,000	7.00	327,200	7.00	341,900
Public Safety Systems Coordinator	0.50	34,700	0.50	37,000	0.50	38,600
Evidence/Property	2.00	109,400	2.00	117,200	2.00	122,900
Building Custodians	2.00	84,000	2.00	88,400	2.00	93,400
Electronics Technician	1.00	70,700	1.00	76,900	1.00	77,200
Network Systems Specialist	1.00	57,600	1.00	70,700	1.00	75,600
Network Systems Administrator	1.00	81,600	1.00	85,900	1.00	90,100
Overtime	-	4,600	-	5,400	-	7,100
Shift Differential	-	-	-	800	-	800
Benefits	-	665,000	-	730,000	-	764,400
Vacancy Factor	-	(17,900)	-	(18,200)	-	(19,000)
Additional Vacancy Factor	-	(16,000)	-	-	-	-
Totals before decrements	17.50	1,720,100	18.50	1,949,400	18.50	2,041,200
Decrements						
Administrative Assistant	-	-	(1.00)	(45,100)	(1.00)	(48,000)
Building Custodian	-	-	(1.00)	(42,700)	(1.00)	(44,800)
Benefits	-	-	-	(60,000)	-	(63,100)
Totals after decrements	17.50	1,720,100	16.50	1,801,600	16.50	1,885,300
Operations:						
Captain (1)	1.00	108,200	-	-	-	-
Lieutenant	2.00	201,400	2.00	214,200	2.00	225,200
Sergeant	6.00	556,700	6.00	554,000	6.00	573,200
Police Officers	39.00	2,779,000	40.66	2,858,200	41.00	2,990,100
Investigations Support Specialist	1.00	56,300	1.00	60,400	1.00	60,500
Reserve Officers	1.00	81,600	1.00	75,300	1.00	75,200
Lead Community Service Officer	1.00	73,800	1.00	84,800	1.00	89,500
Community Service Officers	3.00	176,900	3.00	189,900	3.00	192,400
Commercial Passenger						
Vehicle Administrator	1.00	67,700	1.00	72,500	1.00	73,100
Overtime	-	409,500	-	521,100	-	536,700
Standby pay	-	20,000	-	21,000	-	21,000
Shift Differential	-	83,000	-	83,000	-	83,000
Benefits	-	2,535,800	-	2,485,600	-	2,612,200
Vacancy Factor	-	(64,600)	-	(65,300)	-	(67,200)
Additional Vacancy Factor	-	-	-	(297,900)	-	(141,400)
Totals before specified vacancy	55.00	\$ 7,085,300	55.66	\$ 6,856,800	56.00	\$ 7,323,500

POLICE

STAFFING DETAIL, CONTINUED

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Specified Vacancy						
Police Officer (2)	-	\$ (234,600)	-	\$ (121,000)	-	\$ (123,900)
Benefits	-	(149,300)	-	(72,500)	-	(75,800)
Totals before decrements	55.00	6,701,400	55.66	6,663,300	56.00	7,123,800
Decrements						
Overtime	-	-	-	(75,800)	-	(75,800)
Benefits	-	-	-	(24,200)	-	(24,200)
Totals after decrements	55.00	6,701,400	55.66	6,563,300	56.00	7,023,800
Communications:						
Communications Center Manager	0.67	42,500	0.67	52,400	0.67	55,200
Police Dispatcher/Call Taker	8.04	427,500	8.04	501,800	8.04	571,100
Overtime	-	64,100	-	101,900	-	84,100
Shift Differential	-	45,000	-	23,500	-	23,500
Benefits	-	343,900	-	371,900	-	413,400
Vacancy Factor	-	(10,400)	-	(9,300)	-	(10,500)
Totals	8.71	912,600	8.71	1,042,200	8.71	1,136,800
System Admin/Emergency 911:						
Communications Center Manager	0.33	20,900	0.33	25,800	0.33	27,200
Public Safety Systems Coordinator	0.50	20,900	0.50	37,000	0.50	38,600
Police Dispatcher/Call Taker	4.46	210,700	4.46	247,100	4.46	255,800
GIS Technician	0.34	17,200	0.34	17,900	0.34	18,200
Overtime	-	16,400	-	21,400	-	18,200
Benefits	-	181,700	-	202,700	-	210,800
Vacancy Factor	-	(5,500)	-	(5,200)	-	(5,400)
Totals	5.63	462,300	5.63	546,700	5.63	563,400
Fleet:						
Automotive Mechanic	1.00	73,200	1.00	57,400	1.00	59,300
Overtime	-	500	-	400	-	500
Benefits	-	41,000	-	36,200	-	36,900
Vacancy Factor	-	(1,100)	-	(900)	-	(900)
Total	1.00	\$ 113,600	1.00	\$ 93,100	1.00	\$ 95,800
Grants:						
Police Officers	2.00	\$ 152,200	0.34	\$ 26,300	-	\$ -
Overtime	-	-	-	-	-	-
Benefits	-	80,200	-	14,100	-	-
Totals before amendment	2.00	232,400	0.34	40,400	-	-

POLICE

STAFFING DETAIL, CONTINUED

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Amendment						
Overtime	-	6,400	-	-	-	-
Benefits	-	2,500	-	-	-	-
Totals after amendment	2.00	241,300	0.34	40,400	-	-
Airport Security (3):						
Sergeant	-	-	-	-	1.00	90,400
Police Officers	5.00	293,600	5.00	149,500	4.00	238,400
Overtime	-	-	-	230,500		98,700
Shift Differential	-	11,700	-	15,000	-	15,000
Benefits	-	190,500	-	169,200	-	222,700
Vacancy Factor	-	(5,000)	-	(3,200)	-	(5,600)
Totals	5.00	490,800	5.00	561,000	5.00	659,600
Total Staffing	94.84	\$10,642,100	92.84	\$10,648,300	92.84	\$11,364,700

(1) Reorganization resulted in a Captain position reclassified to a Lieutenant

(2) FY14 represents 4.00 Full Time Equivalent (FTE) positions and proposed FY15 and FY16 represent 2.00 FTE

(3) FY14 Amended 5.00 FTE at regular time, FY15 2.00 FTE regular time, and FY16 4.00 FTE regular time; the ultimate goal is to establish 5.00 FTE at regular time

PUBLIC WORKS ADMINISTRATION

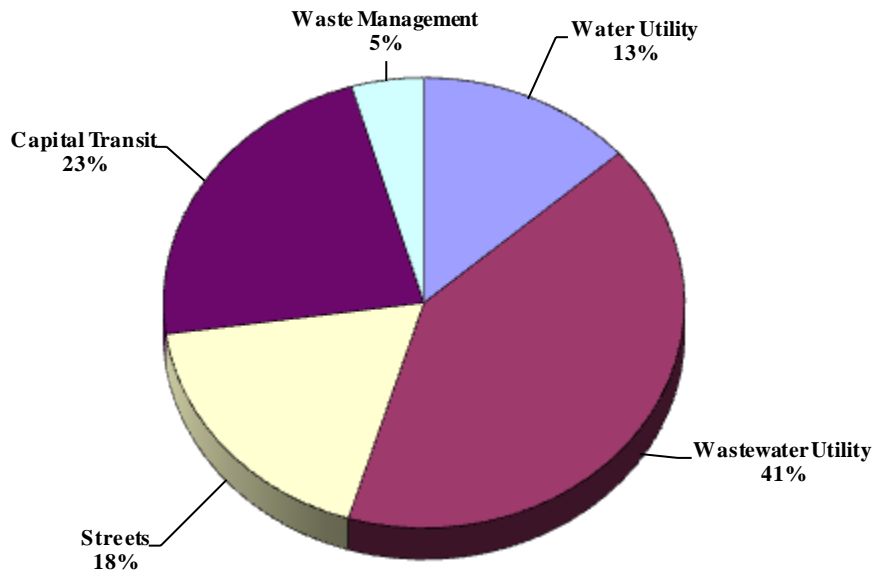
MISSION STATEMENT

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

FY15 ADOPTED BUDGET

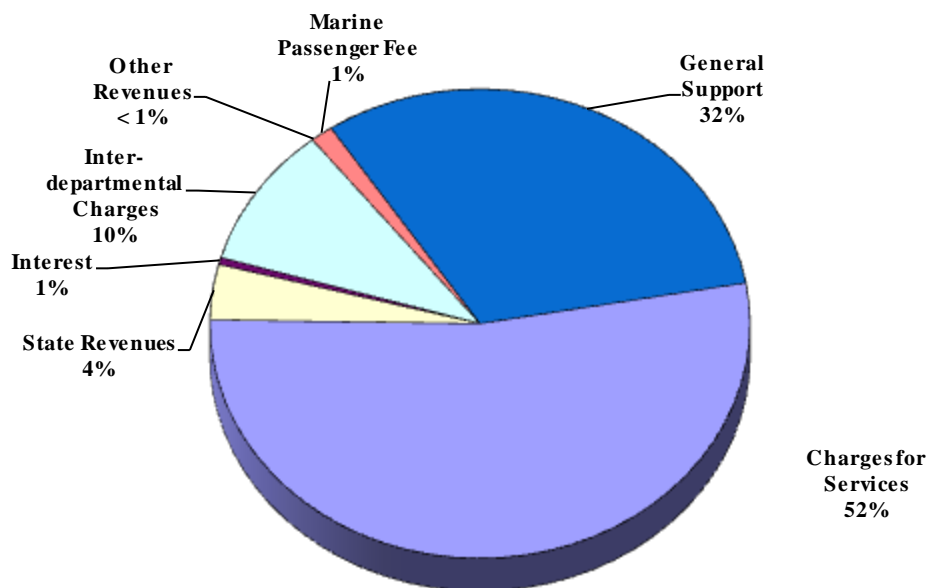
\$ 441,900

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

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 348,200	521,000	376,900	384,000	397,200
Commodities and Services	27,400	58,800	46,700	57,900	48,600
Total Expenditures	375,600	579,800	423,600	441,900	445,800
FUNDING SOURCES:					
Interdepartmental Charges	\$ 375,600	566,200	423,600	441,900	445,800
STAFFING	4.00	4.00	4.00	3.00	3.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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 FY15 Adopted Budget is a decrease of \$137,900 (23.8%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$3,900 (0.9%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

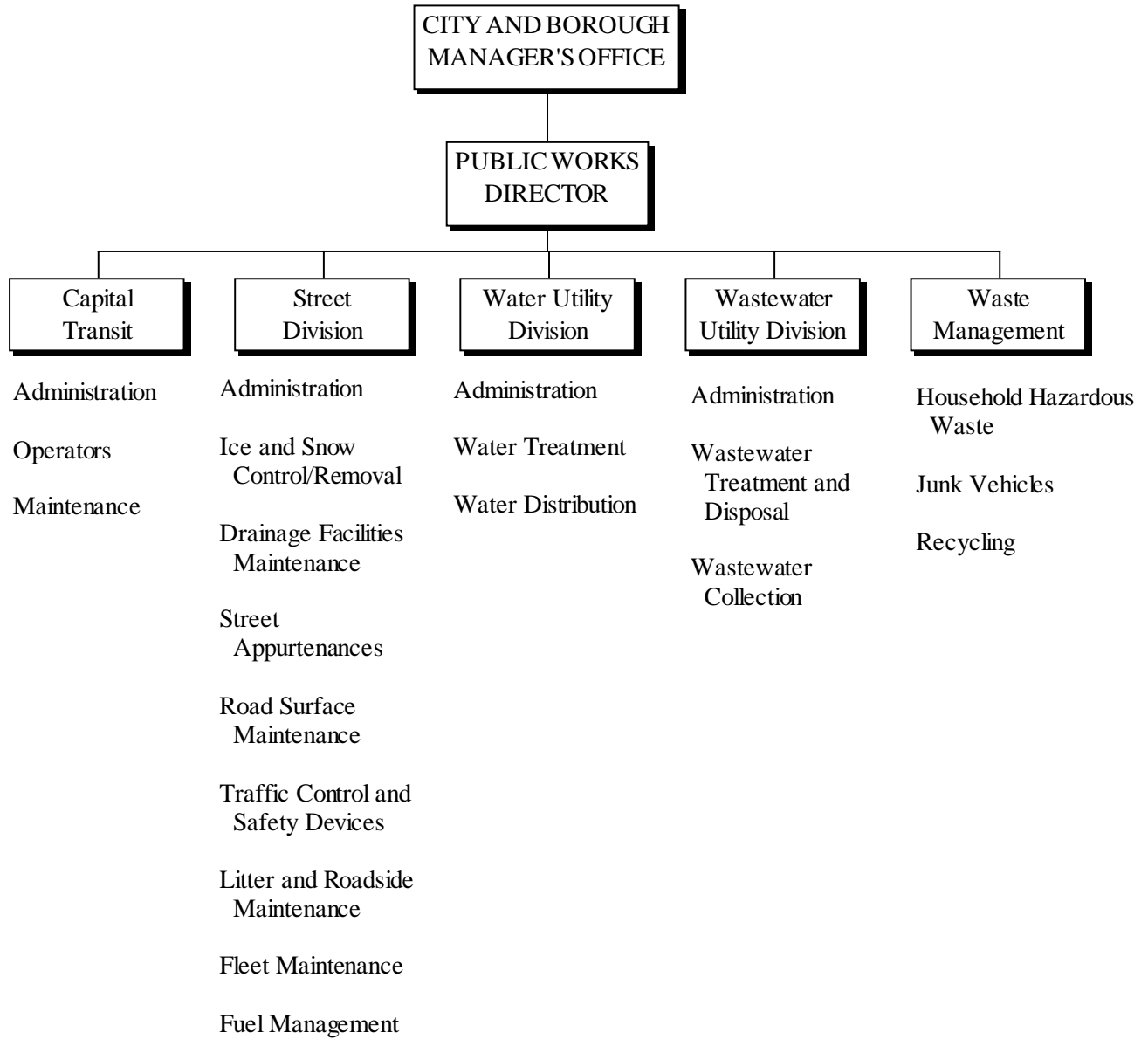
- Personnel services decreased \$137,000 (26.3%) due to the elimination of the Deputy Director position.

FY16

- Personnel services increased \$13,200 (3.4%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and services decreased \$9,300 (16.1%) primarily due to the onetime FY15 costs anticipated for updating the website.

PUBLIC WORKS ADMINISTRATION

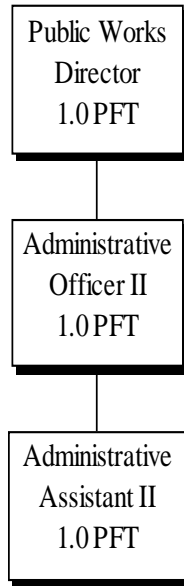
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



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

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Public Works Director	1.00	\$ 119,100	1.00	\$ 129,800	1.00	\$ 133,000
Public Works Deputy Director	1.00	101,300	1.00	96,800	1.00	102,400
Public Works Admin Officer	1.00	77,200	1.00	78,800	1.00	81,400
Administrative Assistant II	1.00	47,800	1.00	42,900	1.00	45,400
Benefits	-	175,600	-	179,400	-	186,900
Totals before decrement	4.00	521,000	4.00	527,700	4.00	549,100
Decrement (1):						
Public Works Deputy Director	-	-	(1.00)	(96,800)	(1.00)	(102,400)
Benefits		-		(46,900)		(49,500)
Total Staffing	4.00	\$ 521,000	3.00	\$ 384,000	3.00	\$ 397,200

(1) The Public Works Deputy Director position was eliminated in FY15.

NOTES

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CAPITAL TRANSIT

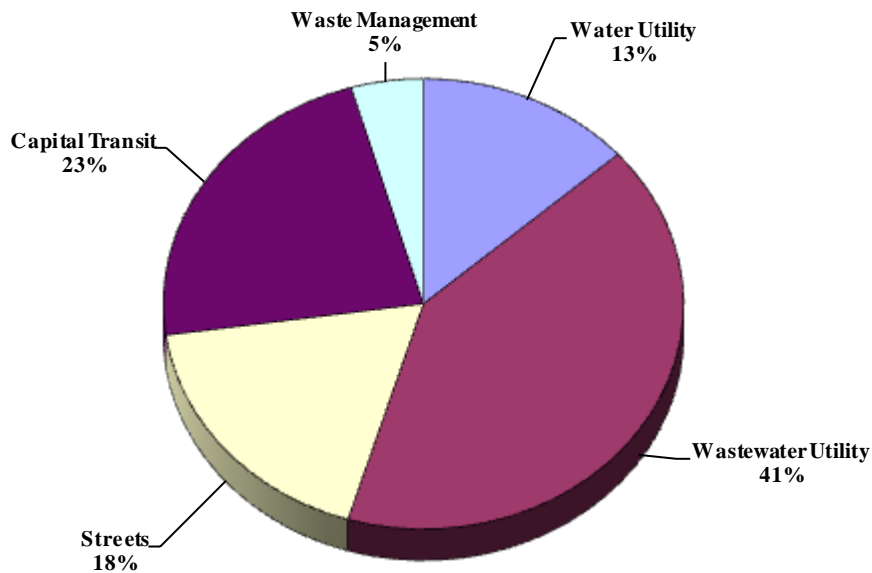
MISSION STATEMENT

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.

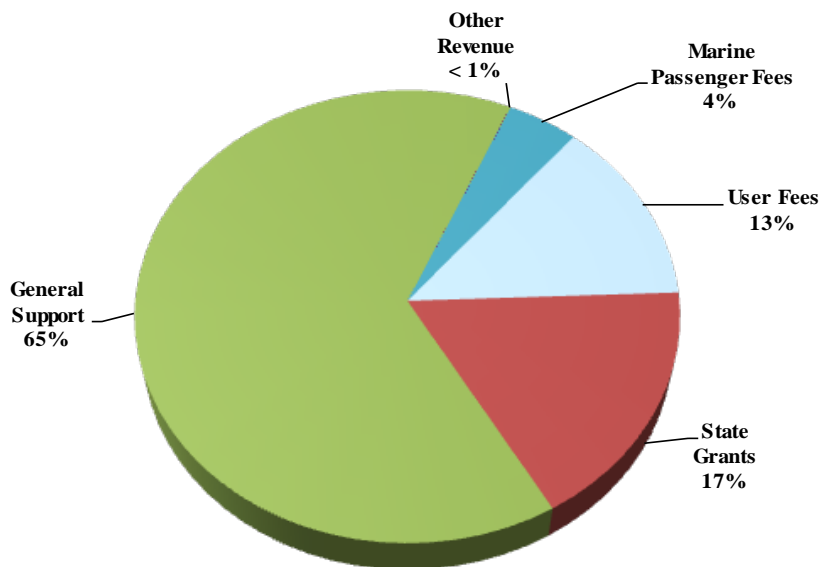
FY15 ADOPTED BUDGET

\$ 6,695,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,027,100	4,095,500	4,063,400	4,081,400	4,307,300
Commodities and Services	2,388,800	2,640,100	2,449,400	2,614,000	2,685,600
Total Expenditures	6,415,900	6,735,600	6,512,800	6,695,400	6,992,900
FUNDING SOURCES:					
Charges for Services	880,800	903,300	893,700	890,300	890,300
State Grants	1,322,400	1,310,200	1,142,600	1,152,900	1,154,500
Other Revenue	-	1,000	-	1,000	1,000
Support from:					
Marine Passenger Fee	278,000	300,000	300,000	300,000	300,000
Roaded Service Area	3,934,700	4,221,100	4,176,500	4,351,200	4,647,100
Total Funding Sources	\$ 6,415,900	6,735,600	6,512,800	6,695,400	6,992,900
STAFFING	38.83	38.83	38.83	39.48	39.48
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

Capital Transit 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 Capital Transit FY15 Adopted Budget is a decrease of \$40,200 (0.6%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$297,500 (4.4%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

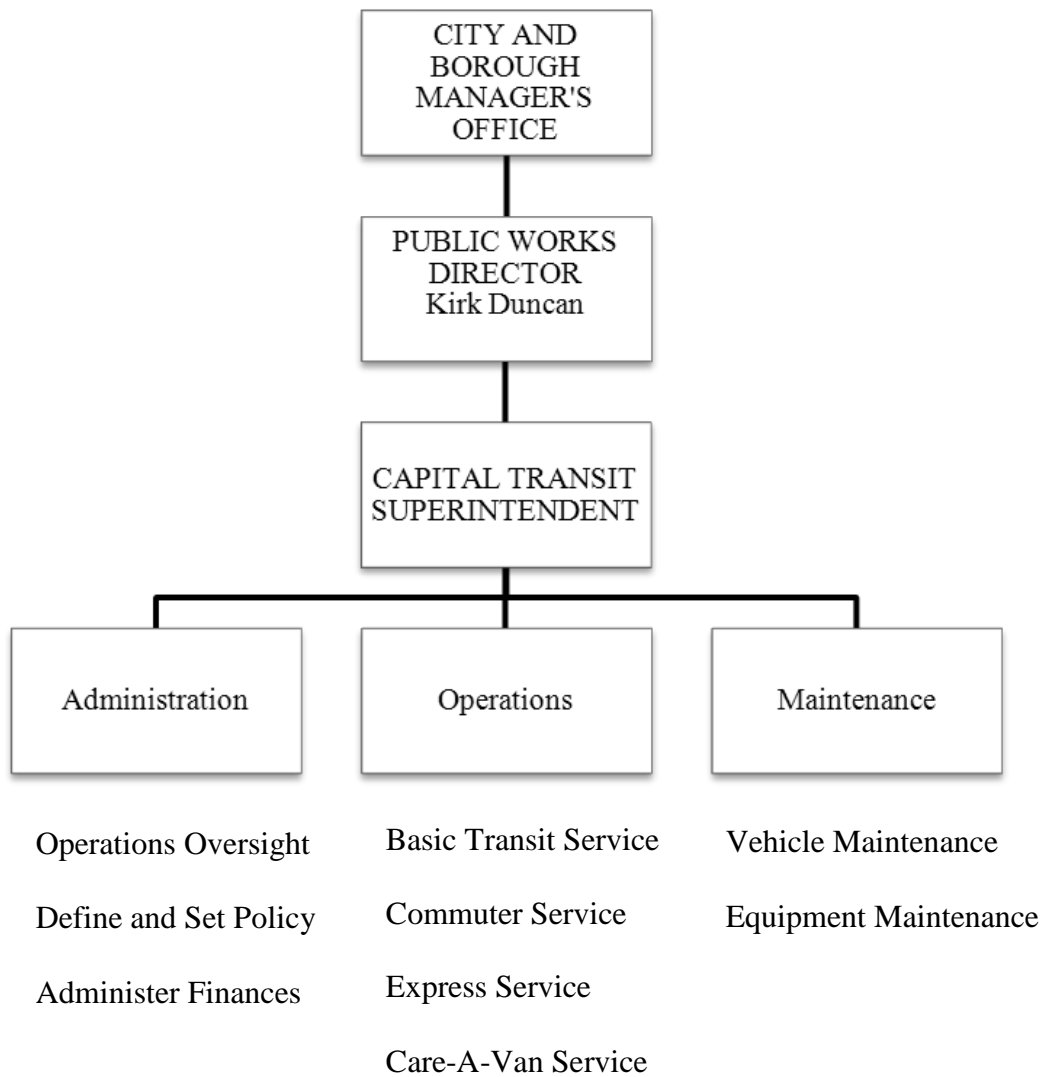
- There are no significant budgetary changes.

FY16

- Personnel services increased \$225,900 (5.5%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and services increased \$71,600 (2.7%) primarily due to an increase in contractual services.

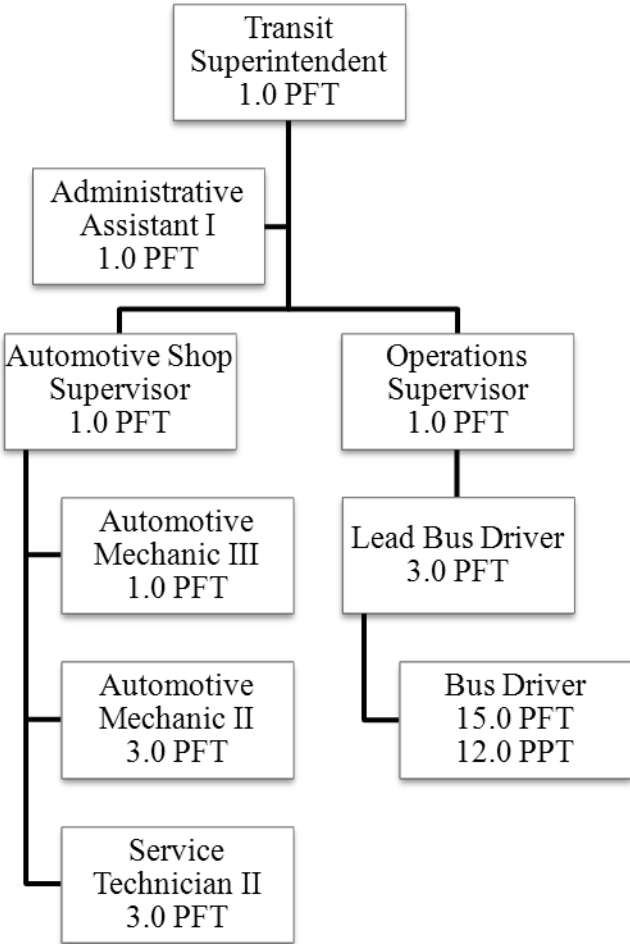
CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



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

CAPITAL TRANSIT

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Transit Superintendent	1.00	\$ 111,600	1.00	\$ 113,900	1.00	\$ 118,200
Administrative Assistant I	1.00	45,400	1.00	46,700	1.00	49,500
PW Admin Allocation	-	94,300	-	48,800	-	50,500
Benefits	-	82,200	-	83,300	-	87,100
Vacancy Factor	-	(2,400)	-	(5,400)	-	(2,500)
Totals	2.00	331,100	2.00	287,300	2.00	302,800
Operations:						
Transit Operations Supervisor	1.00	88,500	1.00	93,700	1.00	96,600
Lead Transit Operator	3.00	210,200	3.00	193,600	3.00	202,400
Transit Operator	24.83	1,462,200	25.48	1,543,000	25.48	1,605,700
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	84,700	-	91,600	-	94,800
Benefits	-	1,102,800	-	1,123,500	-	1,169,300
Vacancy Factor	-	(27,800)	-	(65,800)	-	(30,000)
Total Operations before decrement	28.83	2,960,600	29.48	3,019,600	29.48	3,178,800
Decrement:						
Transit Operator				(37,900)		(37,900)
Benefits				(12,100)		(12,100)
Total Operations after decrement (1)	28.83	2,960,600	29.48	2,969,600	29.48	3,128,800
Maintenance:						
Auto Shop Supervisor	1.00	87,900	1.00	89,900	1.00	95,900
Senior Mechanic	1.00	79,900	1.00	81,500	1.00	84,200
Mechanic II	3.00	192,900	3.00	202,200	3.00	213,200
Service Technician II	3.00	130,000	3.00	136,900	3.00	144,100
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	17,900	-	19,400	-	19,400
Benefits	-	300,900	-	310,400	-	325,200
Vacancy Factor	-	(7,800)	-	(17,900)	-	(8,400)
Totals	8.00	803,800	8.00	824,500	8.00	875,700
Total Staffing	38.83	\$ 4,095,500	39.48	\$ 4,081,400	39.48	\$ 4,307,300

Note: The increase in FTEs is due to assigning an FTE value to temporary positions that had previously not been included in the FTE count.

(1) Reduction in frequency of bus service will result in reduction of hours paid; FTE effect not calculated.

NOTES

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PUBLIC WORKS STREETS

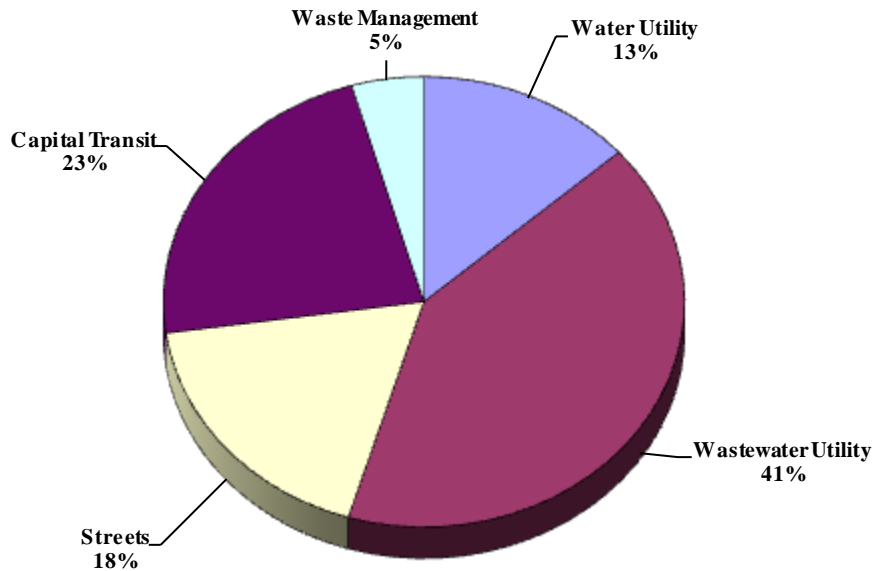
MISSION STATEMENT

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

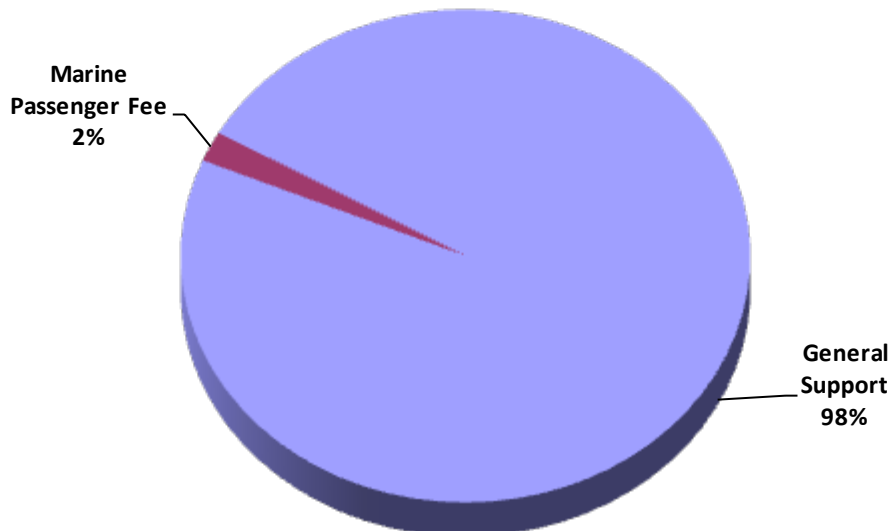
FY15 ADOPTED BUDGET

\$ 5,324,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,240,500	2,381,700	2,336,200	2,307,000	2,473,800
Commodities and Services	2,699,900	2,924,800	2,871,200	3,017,300	3,022,800
Return Marine Passenger Fee Proceeds (1)	22,800				
Total Expenditures	4,963,200	5,306,500	5,207,400	5,324,300	5,496,600
FUNDING SOURCES:					
Secure Rural Schools/Roads	772,200	-	700,000	-	-
Interdepartmental Charges	400	15,000	20,000	15,000	15,000
Support from:					
Marine Passenger Fee	89,000	95,000	95,000	109,500	109,500
Roaded Service Area	4,101,600	5,196,500	4,392,400	5,199,800	5,372,100
Total Funding Sources	\$ 4,963,200	5,306,500	5,207,400	5,324,300	5,496,600
STAFFING	24.75	21.80	23.80	22.30	22.30
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's budget process.

BUDGET HIGHLIGHT

The Public Works Streets FY15 Adopted Budget is an increase of \$17,800 (0.3%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$172,300 (3.2%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

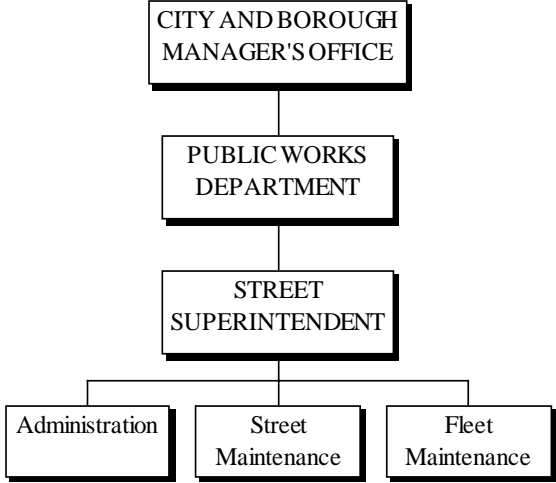
- Personnel services decreased \$74,700 (3.1%) due to the elimination of temporary positions for snow removal.
- Commodities and services increased \$92,500 (3.2%) primarily due to an increase in the contribution to Fleet replacement reserve and anticipated replacement of loader chains.

FY16

- Personnel services increased \$166,800 (7.2%) due to negotiated salary and benefit changes and an increased health care rate.

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



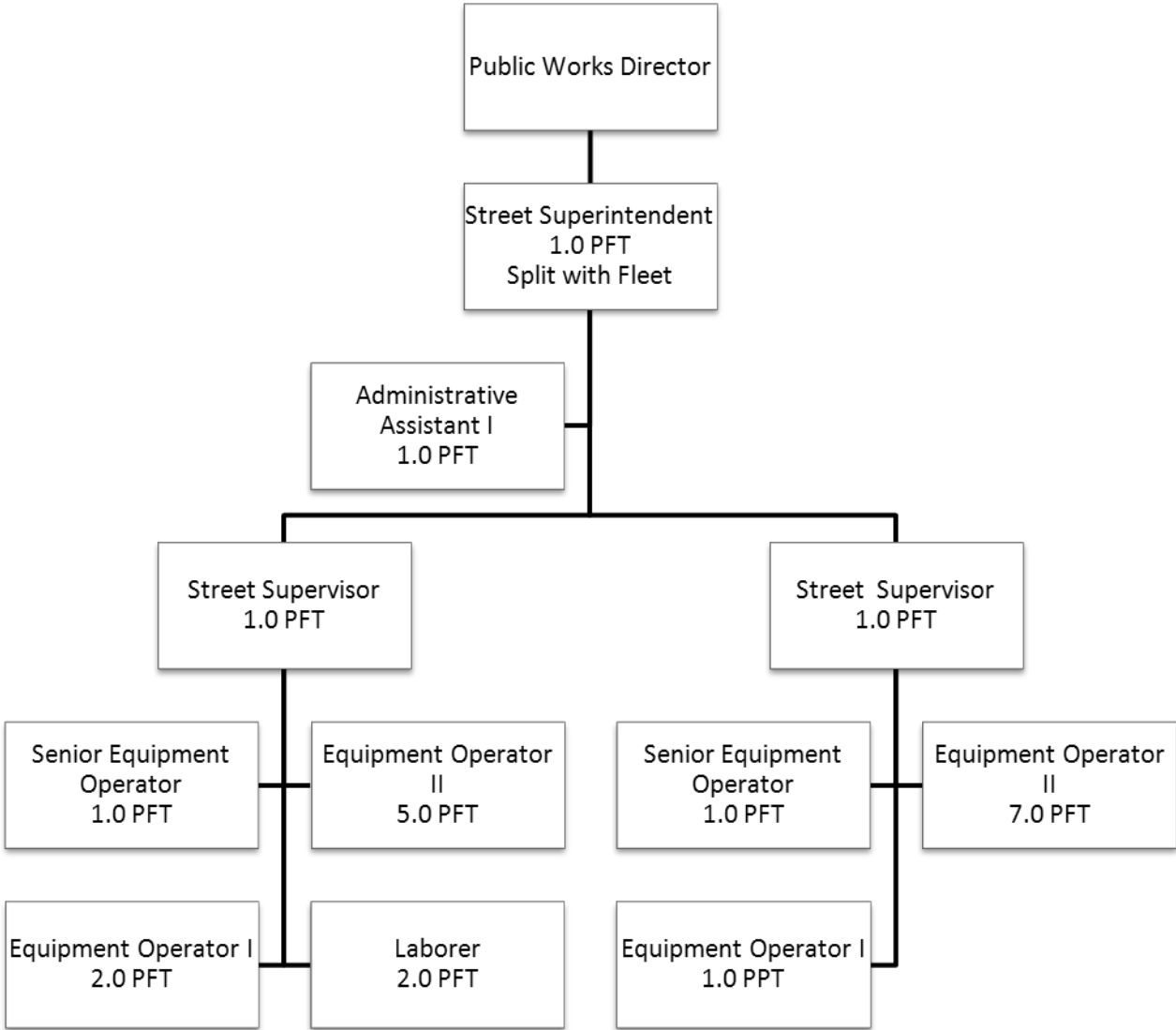
Divisional Oversight

Define and Set Policy

Administer Finances

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS STREETS

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Streets Superintendent	0.80	\$ 82,300	0.80	\$ 83,600	0.80	\$ 86,300
Streets Maintenance Supervisor	2.00	172,100	2.00	172,400	2.00	182,800
Senior Equipment Operator	2.00	148,200	2.00	143,900	2.00	150,700
Equipment Operator (1)	14.00	794,000	14.50	857,000	14.50	904,000
Laborer	2.00	78,800	2.00	82,000	2.00	86,800
Admin Assistant I	1.00	39,400	1.00	41,500	1.00	43,900
Snow Removal Temporaries	-	64,100	-	65,400	-	66,700
PW Admin Allocation	-	74,300	-	29,000	-	30,000
Shift Differential & Lead	-	-	-	18,500	-	18,500
Overtime	-	103,300	-	79,800	-	81,400
Benefits	-	849,100	-	877,400	-	918,700
Vacancy Factor	-	(23,900)	-	(71,800)	-	(22,900)
Totals before decrement	21.80	2,381,700	22.30	2,378,700	22.30	2,546,900
Decrement (2):						
Snow Removal Temporaries	-	-	-	(65,400)	-	(66,700)
Benefits	-	-	-	(6,300)	-	(6,400)
Total Staffing	21.80	\$ 2,381,700	22.30	\$ 2,307,000	22.30	\$ 2,473,800

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

(2) Positions eliminated in FY15.

NOTES

This page is available for notes.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 14,400	15,400	14,800	10,700	11,200
Interdepartmental Charges	13,800	13,800	13,800	3,100	3,100
Support to Visitor Services:					
Centennial Hall	354,000	374,000	374,000	475,000	475,000
Juneau Convention and Visitors Bureau (JCVB)	773,800	773,800	773,800	773,800	773,800
Total Expenditures	1,156,000	1,177,000	1,176,400	1,262,600	1,263,100
FUNDING SOURCES:					
Hotel Tax Revenue	1,159,300	1,070,000	1,275,000	1,275,000	1,300,000
Fund Balance (To) From	(3,300)	107,000	(98,600)	(12,400)	(36,900)
Total Funding Sources	\$ 1,156,000	1,177,000	1,176,400	1,262,600	1,263,100
FUND BALANCE	\$ 379,300	272,300	477,900	490,300	527,200

TOBACCO EXCISE TAX FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 8,100	8,700	8,300	13,300	13,900
Interdepartmental Charges	7,800	7,800	7,800	3,100	3,100
Support to:					
General Fund	285,000	274,400	274,400	211,300	211,300
Social Services Block Grants :					
Operations	764,600	875,200	875,200	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	278,000	136,000	136,000	178,000	178,000
Total Expenditures	1,393,500	1,352,100	1,351,700	1,284,600	1,285,200
FUNDING SOURCES:					
Tobacco Excise Tax	1,446,400	1,340,000	1,340,000	1,280,000	1,225,000
Fund Balance (To) From	(52,900)	12,100	11,700	4,600	60,200
Total Funding Sources	\$ 1,393,500	1,352,100	1,351,700	1,284,600	1,285,200
FUND BALANCE	\$ 132,800	120,700	121,100	116,500	56,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 387,400	404,100	387,300	403,800	423,200
Interdepartmental Charges	352,500	362,500	362,500	294,600	294,600
Support to:					
Debt Service	1,481,900	1,507,800	1,507,800	2,617,800	2,613,000
General Fund - Areawide	11,445,000	15,297,000	15,297,000	13,788,500	13,992,000
General Fund - Budget Reserve	-	9,030,800	9,030,800	-	-
Areawide Capital Projects	14,518,100	14,317,200	14,317,200	12,612,200	13,937,000
Fire Service Area	1,171,000	933,000	933,000	1,434,000	1,445,900
Roaded Service Area	12,994,000	11,139,000	11,139,000	12,090,500	12,224,000
Liquor Sales Tax to Bartlett Regional Hospital	845,000	987,000	987,000	945,000	945,000
Total Expenditures	43,194,900	53,978,400	53,961,600	44,186,400	45,874,700
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Capital Projects 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Emergency Budget Reserve, Capital Projects & Youth Activities 1%	8,622,800	8,935,000	8,720,000	8,735,000	8,805,000
Temporary 1% for Multiple Capital Projects: (1)					
Term 10/01/08 - 09/30/13	8,622,800	2,936,900	2,877,600	-	-
Term 10/01/13 - 09/30/18	-	5,998,100	5,842,400	8,735,000	8,805,000
Liquor Sales Tax 3%	918,900	925,000	925,000	934,000	943,000
Charges for Services	15,300	17,400	21,000	21,300	21,500
Fund Balance (To) From	(853,300)	8,361,000	9,415,600	(443,900)	885,200
Total Funding Sources	\$ 43,194,900	53,978,400	53,961,600	44,186,400	45,874,700
FUND BALANCE RESERVE	\$ 8,530,800	-	-	650,000	-
AVAILABLE FUND BALANCES	\$ 3,275,500	3,445,300	2,390,700	2,184,600	1,949,400

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Debt Service	-	-	-	403,900	403,200
Capital Projects	6,800,000	7,325,000	7,325,000	4,100,000	4,100,000
Total Expenditures	6,805,500	7,330,500	7,330,500	4,509,400	4,508,700
FUNDING SOURCES:					
Port Development Fees	2,825,500	2,925,000	2,890,800	2,874,000	2,874,000
State Marine Passenger Fees	4,000,000	4,477,500	4,371,900	4,275,000	4,275,000
Fund Balance (To) From	(20,000)	(72,000)	67,800	(2,639,600)	(2,640,300)
Total Funding Sources	\$ 6,805,500	7,330,500	7,330,500	4,509,400	4,508,700

LIBRARY MINOR CONTRIBUTIONS FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	25,000	-	-	-
Total Expenditures	-	25,000	-	-	-
FUNDING SOURCES:					
Donations and Contributions	3,100	4,000	3,700	3,000	3,000
Fund Balance (To) From	(3,100)	21,000	(3,700)	(3,000)	(3,000)
Total Funding Sources	\$ -	25,000	-	-	-
FUND BALANCE	\$ 146,900	125,900	150,600	153,600	156,600

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,574,100	1,852,800	1,852,800	1,569,800	1,569,800
Roaded Service Area	1,119,000	1,147,000	1,147,000	1,161,500	1,161,500
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	277,600	270,000	270,000	280,000	280,000
Equipment Replacement	175,000	-	-	-	-
Dock	287,500	287,600	287,600	287,600	287,600
Bartlett Regional Hospital	-	54,500	54,500	61,500	61,500
Capital Projects	1,247,400	1,118,100	1,118,100	1,264,100	-
Available for Capital Projects	-	-	-	-	1,194,300
Total Expenditures	4,756,100	4,805,500	4,805,500	4,700,000	4,630,200
FUNDING SOURCES:					
Marine Passenger Fee	4,728,000	4,941,000	4,818,300	4,790,000	4,790,100
Returned Marine Passenger Fee Proceeds (1)					
General Fund	25,900	-	-	-	-
Visitor Services	19,200	-	-	-	-
Roaded Service Area	30,500	-	-	-	-
Fund Balance (To) From	(47,500)	(135,500)	(12,800)	(90,000)	(159,900)
Total Funding Sources	\$ 4,756,100	4,805,500	4,805,500	4,700,000	4,630,200
FUND BALANCE	\$ 66,800	202,300	79,600	169,600	329,500

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ 69,000	-	-	75,000	-
Total Expenditures	69,000	-	-	75,000	-
FUNDING SOURCES:					
Loan repayments	41,100	-	-	-	-
Fund Balance (To) From	27,900	-	-	75,000	-
Total Funding Sources	\$ 69,000	-	-	75,000	-
FUND BALANCE	\$ 621,500	621,500	621,500	546,500	546,500

Note: The Affordable Housing Fund comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Affordable Housing Fund requires specific Assembly authorization.

ENTERPRISE FUNDS

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 59,224,800	59,139,800	59,613,300	63,097,700	64,740,800
Commodities & Services	35,685,800	47,433,100	44,155,100	39,977,300	40,610,800
Capital Outlay	2,271,400	2,495,900	2,325,900	7,882,500	7,823,300
Debt Service	2,072,500	3,354,400	4,146,200	3,325,200	3,179,500
Support to Capital Projects	2,695,000	900,000	900,000	450,000	450,000
Total Expenses	101,949,500	113,323,200	111,140,500	114,732,700	116,804,400
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	105,372,400	114,979,000	116,643,900	108,620,100	105,108,600
Licenses, Permits & Fees	922,900	865,000	800,000	900,000	900,000
Sales	37,400	30,000	30,000	30,000	30,000
Rentals & Leases	2,535,200	2,762,500	2,718,800	2,868,800	2,868,800
Federal Revenues	108,100	108,100	108,100	108,100	108,100
State Revenues	1,152,300	421,100	388,500	434,100	434,100
Fines & Penalties	12,700	10,800	7,800	12,800	12,800
Interest	348,300	851,000	402,100	399,300	512,400
Support from :					
Liquor Tax	845,000	987,000	987,000	945,000	945,000
Tobacco Excise Tax	278,000	136,000	136,000	178,000	178,000
Marine Passenger Fees	287,500	342,100	342,100	349,100	349,100
Capital Projects	-	549,500	549,500	-	-
Equity (To) From Fund Balance	(9,961,300)	(8,729,900)	(11,984,300)	(123,600)	5,346,500
Total Funding Sources	\$ 101,949,500	113,323,200	111,140,500	114,732,700	116,804,400
STAFFING	547.59	546.59	546.59	545.01	534.69

NOTES

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AIRPORT

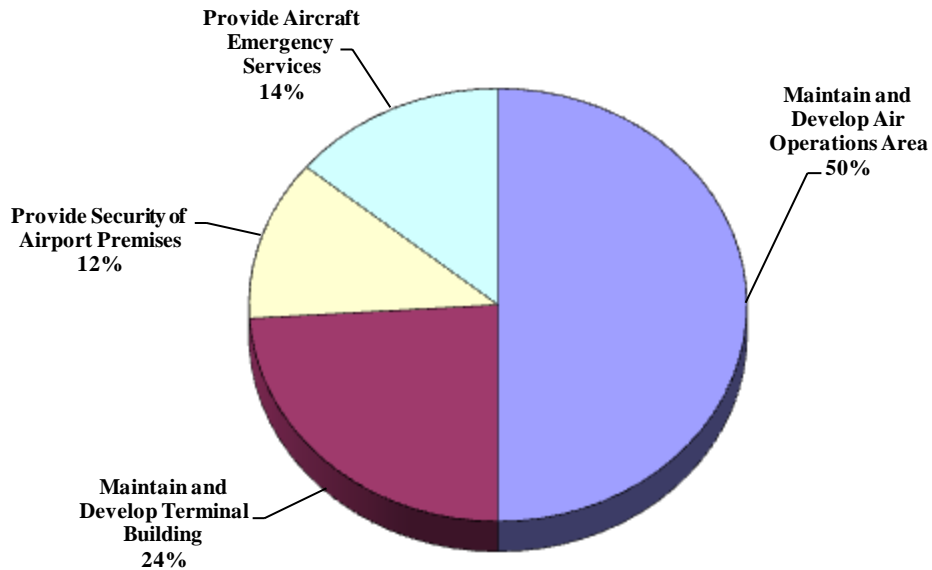
MISSION STATEMENT

The Juneau International Airport operates and manages the airport facility for air and other services.

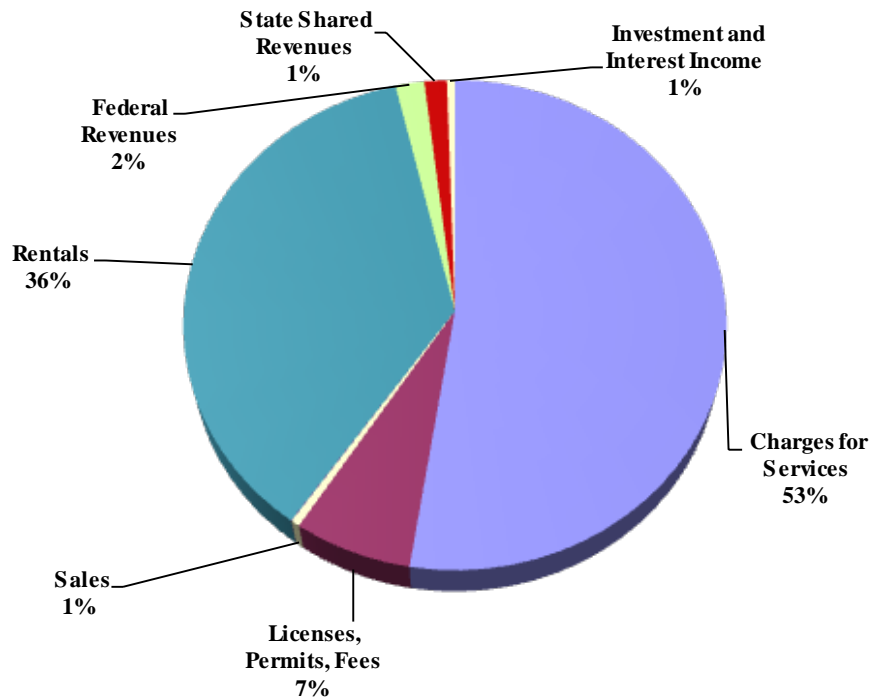
FY15 ADOPTED BUDGET

\$ 6,097,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY13 Actuals	FY14		FY15	FY16
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 2,213,400	2,453,500	2,626,500	2,733,800	2,859,000
Commodities & Services	3,247,500	3,419,200	3,241,200	3,364,100	3,536,800
Capital Outlay	20,200	-	-	-	-
Total Expenses	5,481,100	5,872,700	5,867,700	6,097,900	6,395,800
FUNDING SOURCES:					
Charges for Services	2,517,800	3,083,900	2,941,500	3,135,600	3,155,600
Licenses, Permits, Fees	400,000	365,000	400,000	400,000	400,000
Sales	37,400	30,000	30,000	30,000	30,000
Fines and Forfeitures	1,000	2,800	2,800	2,800	2,800
Rentals	1,973,900	2,152,500	2,156,800	2,178,800	2,178,800
Federal Revenues	108,100	108,100	108,100	108,100	108,100
State Shared Revenues	90,300	71,100	84,100	84,100	84,100
Investment and Interest Income	14,500	36,500	25,100	30,000	35,600
Equity (To) From Fund Balance	338,100	22,800	119,300	128,500	400,800
Total Funding Sources	\$ 5,481,100	5,872,700	5,867,700	6,097,900	6,395,800
STAFFING	29.42	29.42	29.42	35.08	35.08
FUND BALANCE	\$ 2,662,600	2,639,800	2,543,300	2,414,800	2,014,000

BUDGET HIGHLIGHT

The Juneau International Airport's FY15 Adopted Budget is an increase of \$225,200 (3.8%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$297,900 (5.0%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

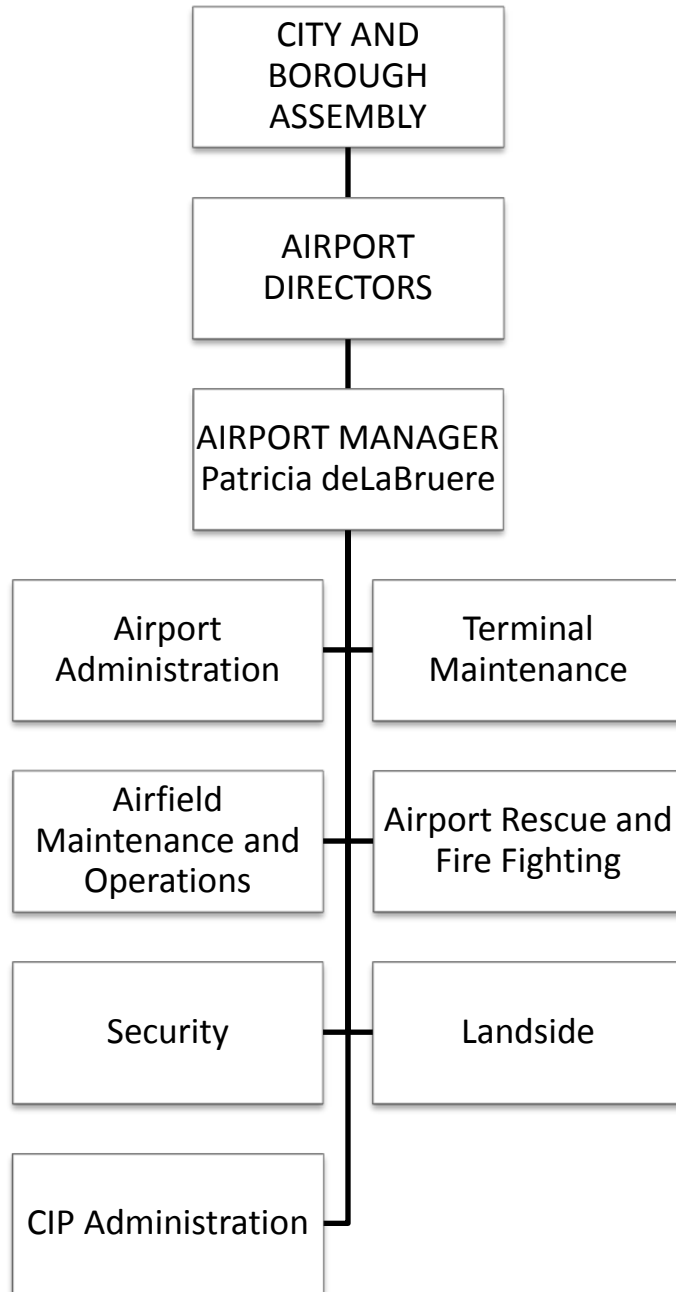
- Personnel Services increased \$280,300 (11.4%) due, in part, to an increase of 5.66 FTEs. This FTE increase is comprised of the addition of 2 part-time project staff (equaling 1.0 FTE) and accounting for staff that had previously been considered temporary. The dollar increase is driven by a negotiated wage increase, project staffing and part-time laborers becoming full time.

FY16

- Personnel Services increased \$125,200 (4.6%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and Services increased \$172,700 (5.1%) primarily due to a contract with Juneau Police Department to provide Airport Security per Federal regulations.

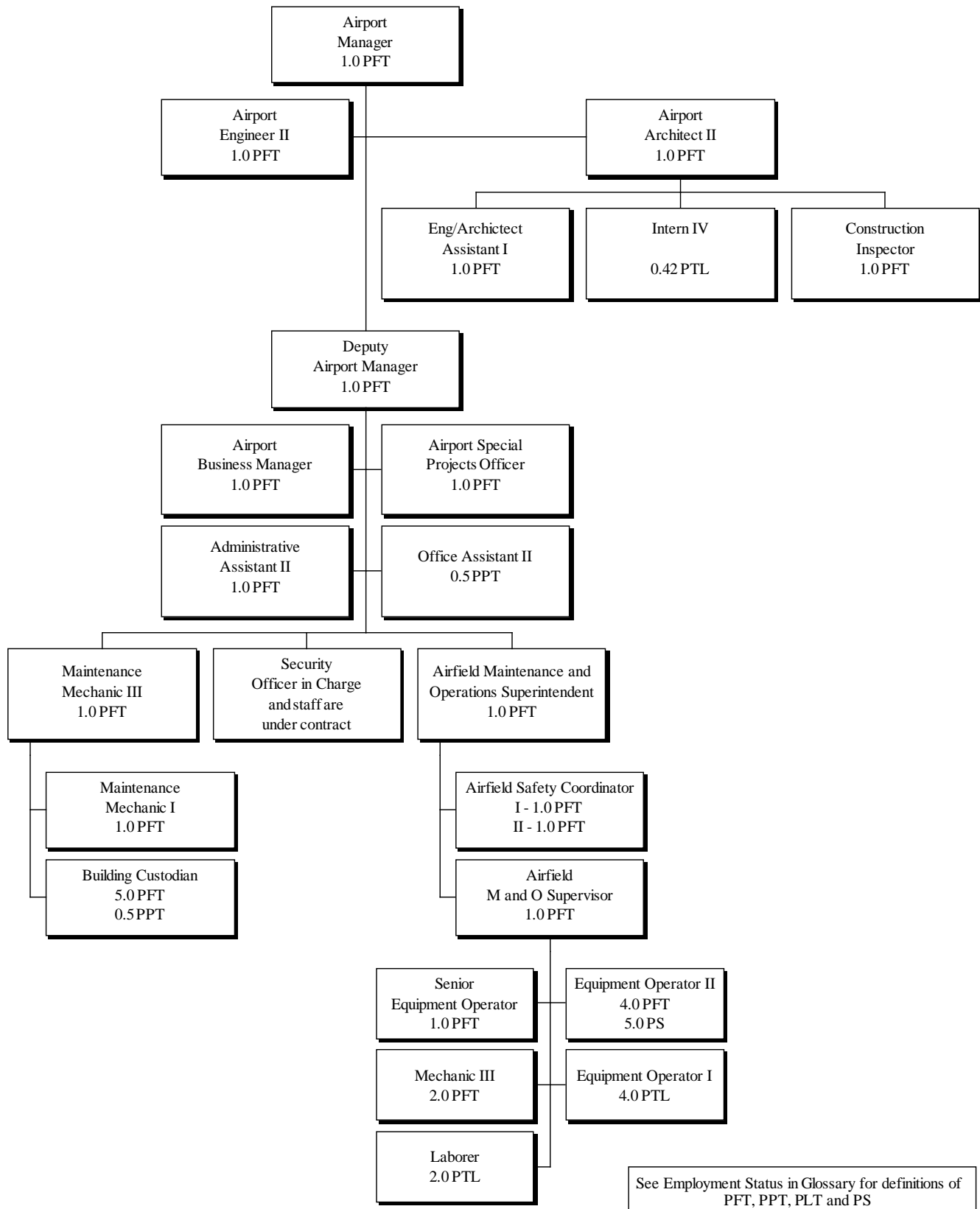
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Airport Administration:						
Airport Manager	1.00	\$ 118,100	1.00	\$ 127,100	1.00	\$ 135,900
Deputy Airport Manager	1.00	99,000	1.00	87,800	1.00	96,000
Engineer/Architect II	2.00	187,800	2.00	204,800	2.00	213,500
Airport Business Manager	1.00	70,100	1.00	74,800	1.00	77,200
Airport Special Projects Officer	1.00	56,600	-	-	-	-
Accounting Technician II	-	-	1.00	54,900	1.00	57,000
Administrative Assistant II	1.00	52,800	1.00	55,600	1.00	57,400
Office Assistant II	0.50	16,500	0.50	17,600	0.50	18,000
Eng/Architect Assistant II	1.00	78,200	2.00	146,700	2.00	152,200
Intern IV	0.42	13,900	0.42	14,300	0.42	14,600
Construction Inspector	1.00	68,600	1.00	27,400	1.00	28,100
Salaries charged to CIPs	-	(576,700)	-	(626,500)	-	(652,600)
Benefits	-	405,200	-	418,800	-	438,500
Totals	9.92	590,100	10.92	603,300	10.92	635,800
Terminal Operations:						
Maintenance Mechanic III	1.00	63,800	1.00	68,000	1.00	69,200
Maintenance Mechanic I	1.00	45,400	-	-	-	-
Building Maint Technician I & II	-	-	2.00	96,000	2.00	101,900
Building Custodian	5.50	206,100	4.50	175,000	4.50	182,500
Overtime	-	9,000	-	9,000	-	10,000
Shift Differential	-	25,200	-	27,300	-	27,300
Benefits	-	224,700	-	241,300	-	251,700
Totals	7.50	574,200	7.50	616,600	7.50	642,600
Airfield Maintenance:						
Airport M&O Superintendent	1.00	82,500	1.00	82,000	1.00	86,700
Sr. Equipment Operator	2.00	138,600	2.00	144,700	2.00	154,400
Airfield Safety Coordinator I & II	2.00	112,500	2.00	115,900	2.00	118,700
Automotive Mechanic III	2.00	71,700	1.33	91,600	1.33	97,100
Equipment Operator I & II	5.00	279,900	8.33	478,200	8.33	492,600
Laborer	-	236,800	2.00	79,400	2.00	84,000
Overtime	-	75,000	-	120,000	-	120,000
Shift Differential	-	12,000	-	19,800	-	19,800
Salaries charged to CIPs	-	(200,400)	-	(209,900)	-	(210,100)
Benefits	-	480,600	-	592,200	-	617,400
Totals	12.00	1,289,200	16.66	1,513,900	16.66	1,580,600
Total Staffing	29.42	\$ 2,453,500	35.08	\$ 2,733,800	35.08	\$ 2,859,000

NOTES

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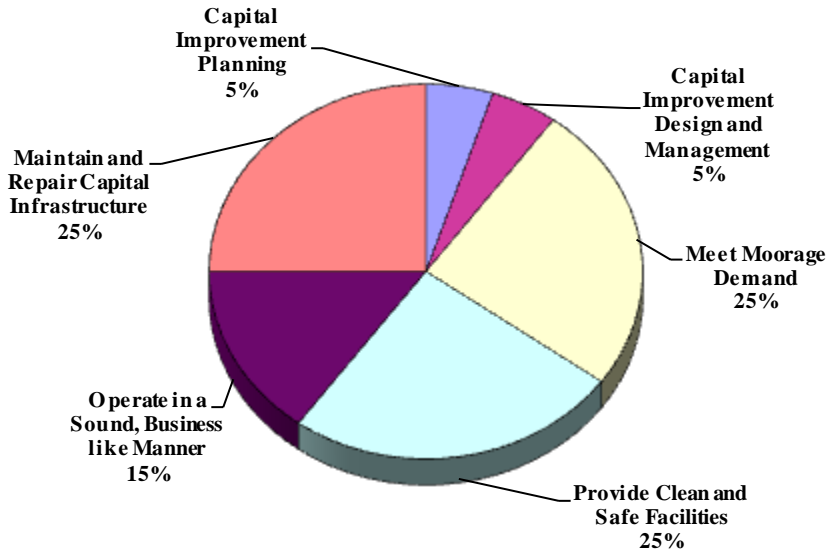
DOCKS

DOCKS MISSION STATEMENT

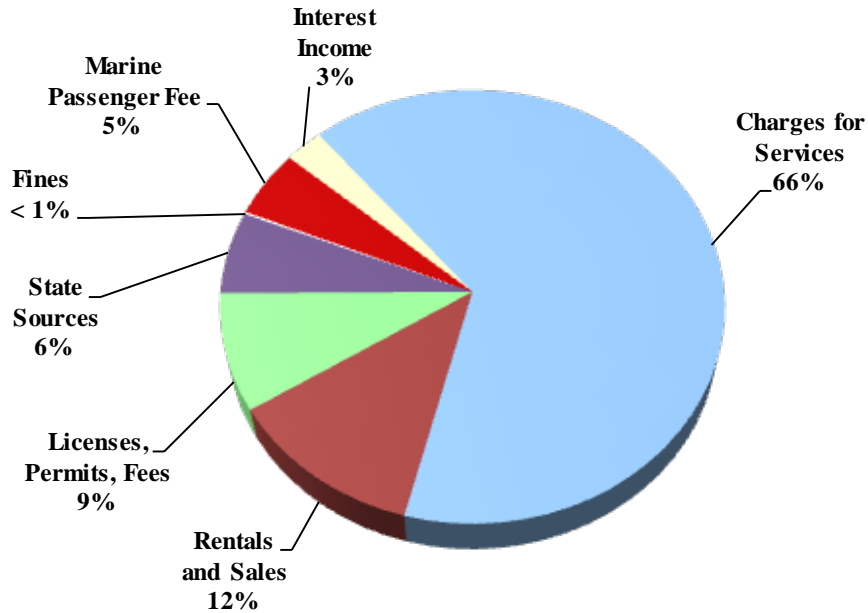
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY15 ADOPTED BUDGET FOR DOCKS \$ 1,403,500

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 689,300	817,600	782,500	766,600	793,800
Commodities and Services	492,500	564,700	522,500	626,900	628,300
Capital Outlay	8,000	10,000	-	10,000	10,000
Total Expenses	1,189,800	1,392,300	1,305,000	1,403,500	1,432,100
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,095,600	1,110,000	1,071,000	1,030,000	1,030,000
Licenses, Permits and Fees	522,900	500,000	400,000	500,000	500,000
Interest	29,900	230,800	65,000	78,000	92,600
Support from Marine Passenger Fee	287,500	287,600	287,600	287,600	287,600
Equity From (To) From Fund Balance	(757,100)	(747,100)	(529,600)	(503,100)	(489,100)
Total Funding Sources	\$1,189,800	1,392,300	1,305,000	1,403,500	1,432,100
STAFFING	12.05	12.05	12.05	10.76	10.76
FUND BALANCE	\$ 2,899,300	3,646,400	3,428,900	3,932,000	4,421,100

BUDGET HIGHLIGHT

The Docks Department's FY15 Adopted Budget is an increase of \$11,200 (less than 1%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$28,600 (2%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

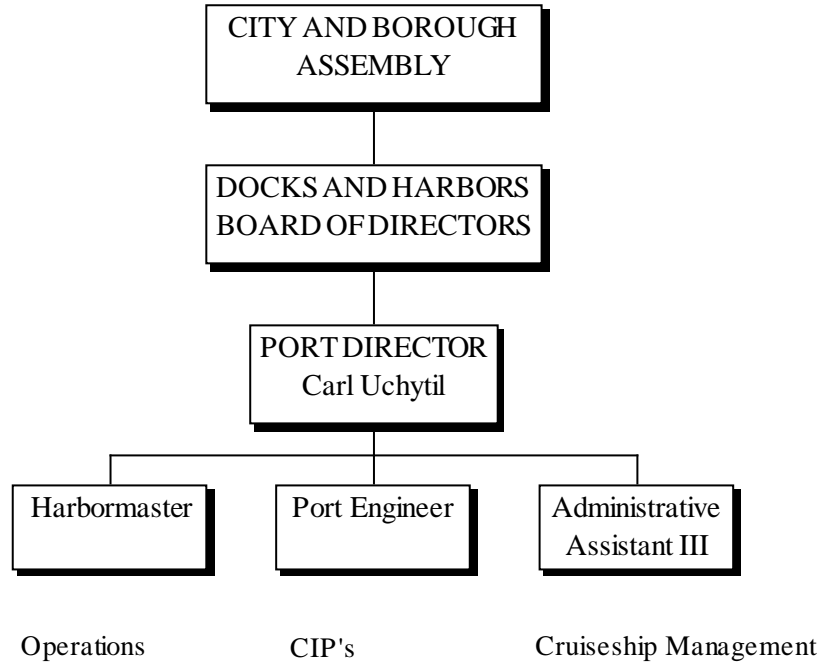
- Personnel Services decreased \$51,000 (6.2%) due to positions being shifted between Docks & Harbors Departments. The services provided and Federal security mandates/regulations may cause changes in staffing requirements.
- Commodities and Services increased \$62,200 (11%) primarily due to increased Interdepartmental Charges including: Full Cost Allocation increase of \$17,100, Special Policies increase of \$11,200, and a new charge from Landscape Division of \$45,000.
- Charges for Services decreased \$80,000 (7.2%) based on cruise ship industry projections.
- Interest decreased \$152,800 (66.2%) due to continued low interest rates.

FY16

- There are no significant budgetary changes.

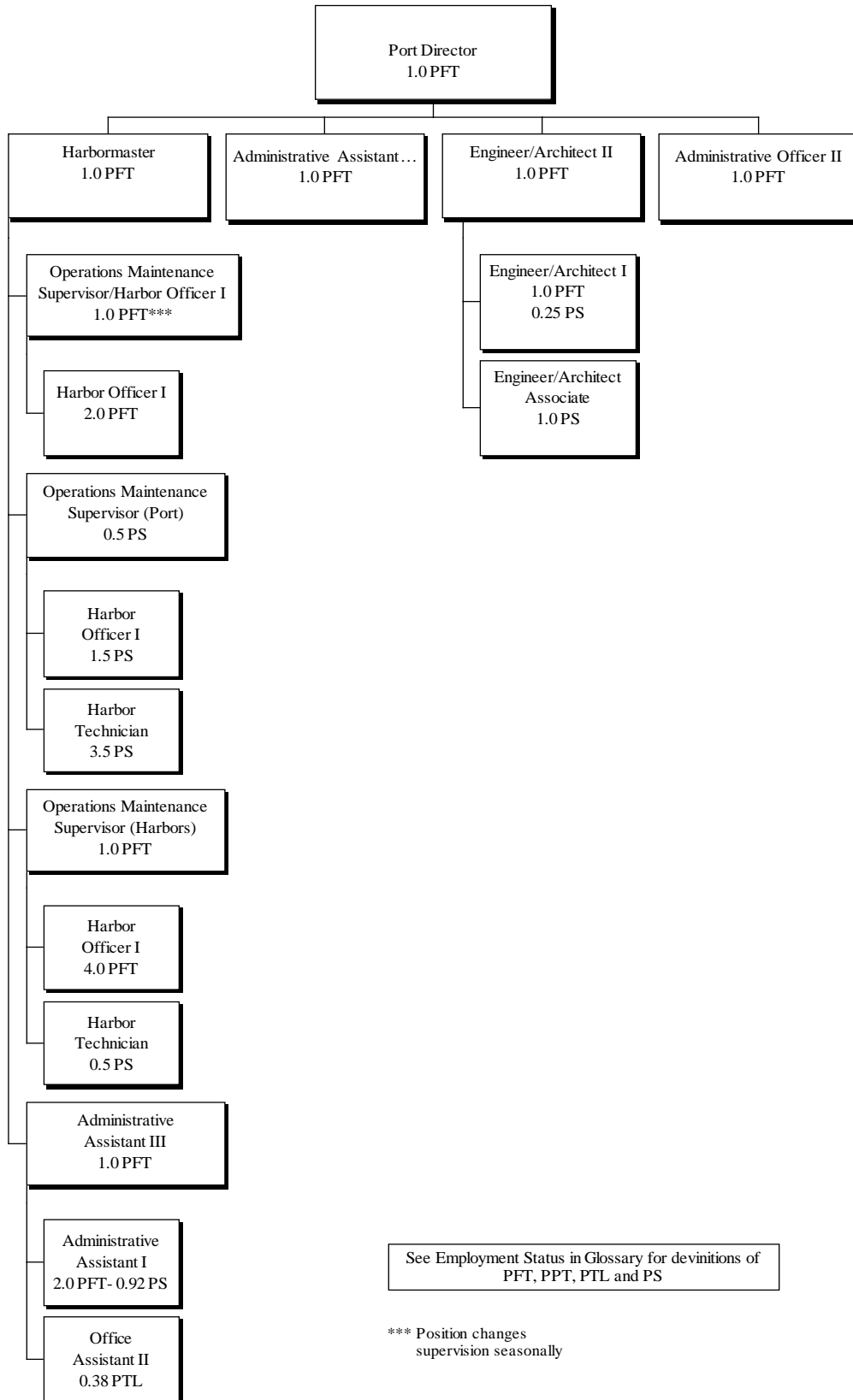
DOCKS

FUNCTIONAL ORGANIZATION CHART



DOCKS

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



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

*** Position changes supervision seasonally

DOCKS

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 57,400	0.50	\$ 60,500	0.50	\$ 62,200
Harbormaster	0.50	44,200	0.50	42,500	0.50	43,500
Administrative Officer	1.00	64,100	0.50	32,700	0.50	33,500
Engineer/Architect I, II	3.05	257,300	3.05	265,300	3.05	274,700
Administrative Assistant II & III	0.50	25,800	0.71	34,800	0.71	37,000
Ops Maintenance Supervisor	0.50	32,100	-	-	-	-
Senior Harbor Officer	-	-	0.50	36,200	0.50	38,600
Harbor Officer	2.00	103,900	2.00	105,800	2.00	110,300
Harbor Technician	4.00	149,000	3.00	112,200	3.00	116,100
Overtime	-	20,000	-	10,000	-	10,000
Benefits	-	436,900	-	396,400	-	412,500
Salaries Charge to Capital Projects	-	(373,100)	-	(329,800)	-	(344,600)
Totals	12.05	\$ 817,600	10.76	\$ 766,600	10.76	\$ 793,800

Docks and Harbors share several employees. The nature of these two 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.

NOTES

This page is available for notes.

HARBORS

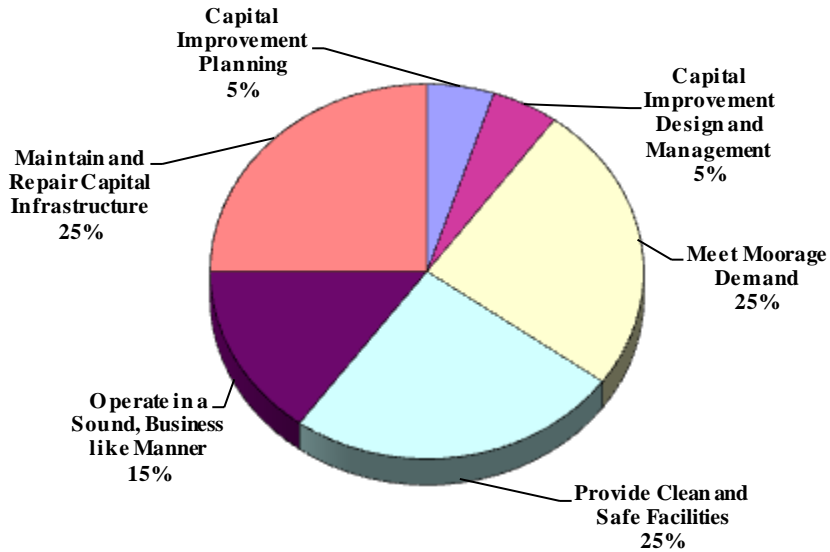
HARBORS MISSION STATEMENT

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

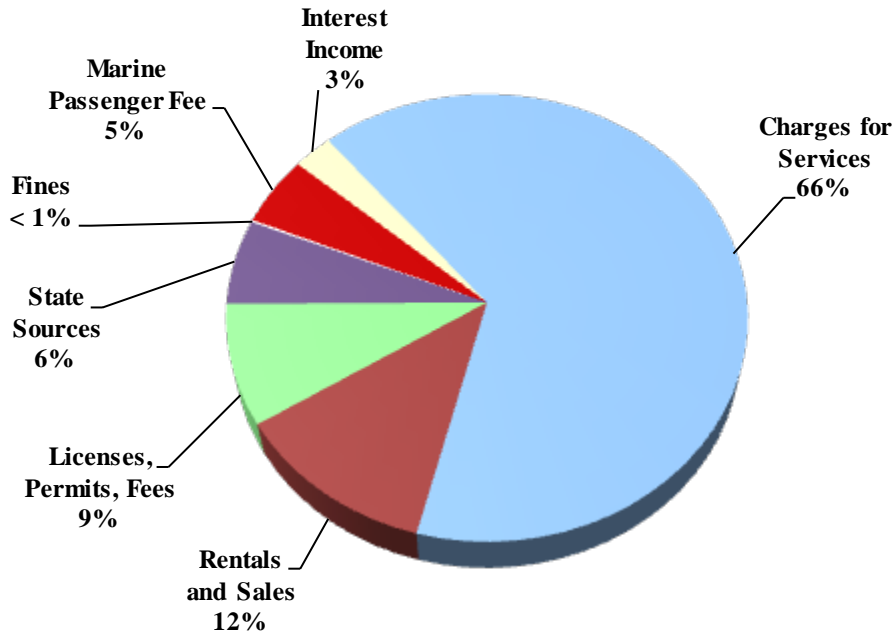
FY15 ADOPTED FOR HARBORS

\$ 3,551,900

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY13 Actuals	FY14		FY15	FY16
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 1,318,700	1,420,100	1,397,400	1,640,000	1,710,500
Commodities and Services	1,082,300	1,080,700	1,094,700	1,153,100	1,153,100
Capital Outlay	12,400	10,000	10,000	10,000	10,000
Debt Service	750,100	753,200	753,200	748,800	747,200
Support to Capital Projects	1,500,000	-	-	-	-
Total Expenses	4,663,500	3,264,000	3,255,300	3,551,900	3,620,800
FUNDING SOURCES:					
Charges for Services	2,603,900	2,550,000	2,650,000	2,690,500	2,735,000
Rentals	561,300	610,000	562,000	690,000	690,000
State Shared Revenue	80,000	350,000	304,400	350,000	350,000
Fines and Forfeitures	11,700	8,000	5,000	10,000	10,000
Interest Income	44,300	171,400	76,000	72,800	86,400
Equity From (To) Fund Balance	1,362,300	(425,400)	(342,100)	(261,400)	(250,600)
Total Funding Sources	\$ 4,663,500	3,264,000	3,255,300	3,551,900	3,620,800
STAFFING	14.62	14.62	14.62	17.67	17.67
FUND BALANCE RESERVE	\$ 753,200	753,200	753,200	753,200	753,200
AVAILABLE FUND BALANCE	\$ 2,017,400	2,442,800	2,359,500	2,620,900	2,871,500

BUDGET HIGHLIGHT

The Harbors Department's FY15 Adopted Budget is an increase of \$287,900 (8.8%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$68,900 (1.9%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

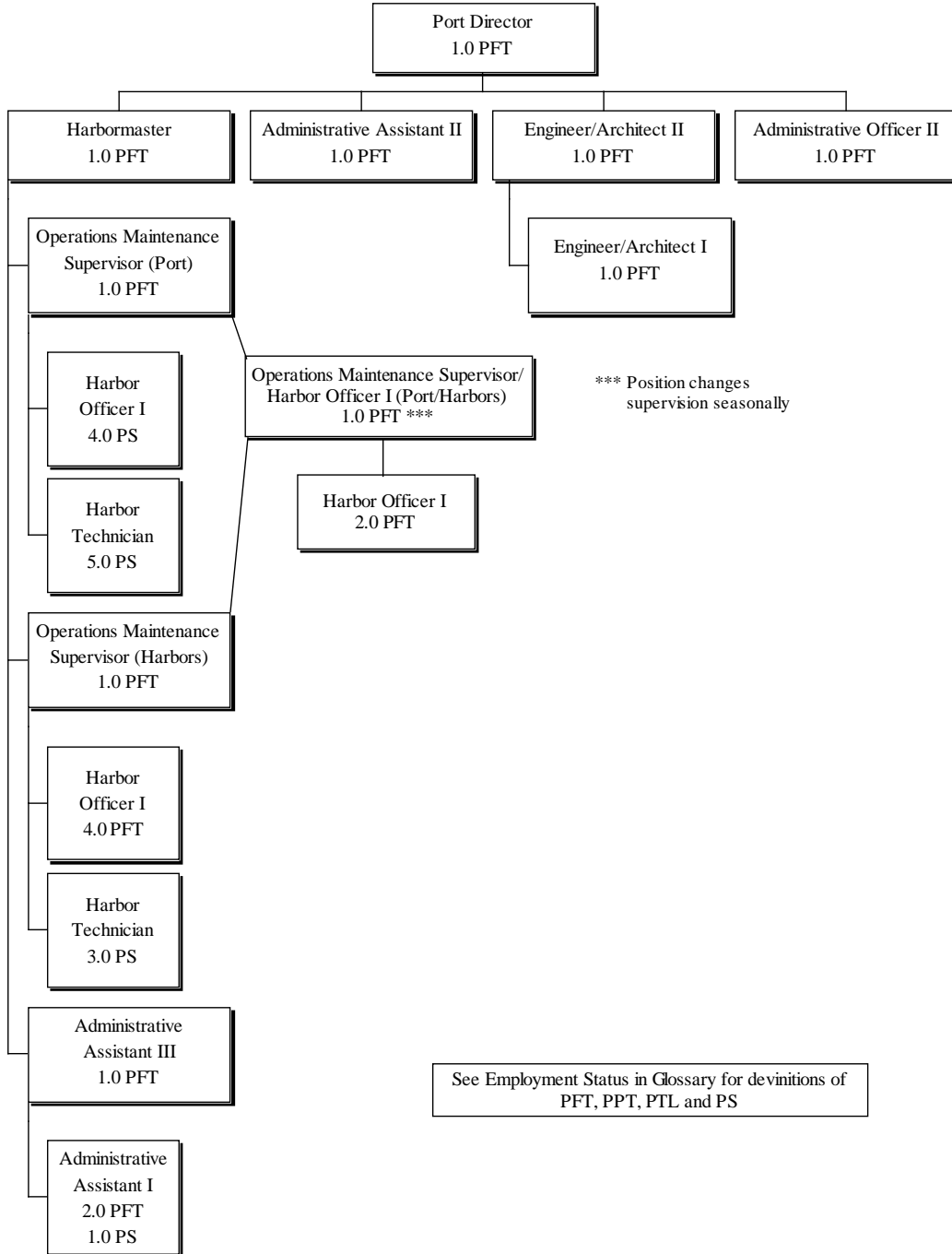
- Personnel Services increased \$219,900 (15.5%) due to the increased FTEs and positions being shifted between Docks & Harbors Departments. The services provided and Federal security mandates/regulations may cause changes in staffing requirements.
- Commodities and Services increased by \$72,400 (6.7%) primarily due to increased Interdepartmental Charges including: Full Cost Allocation increase of \$17,000, Special Policies increase of \$11,300. In addition, contractual services increased \$20,000.
- Charges for Services increased \$140,500 (5.5%) due to increase in patronage in the Auke Bay Harbor updated stalls and increased rates.
- Rentals increased \$80,000 (13.1%) due to new lease contracts.
- Interest Income decreased \$98,600 (57.5%) due to continued low interest rates.

FY16

- There are no significant budgetary changes.

HARBORS

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



HARBORS

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Port Director	0.50	\$ 57,500	0.50	\$ 60,500	0.50	\$ 62,200
Harbormaster	0.50	44,100	0.50	42,500	0.50	43,500
Admin Officer	-	-	0.50	32,700	0.50	33,500
Administrative Assistant I & III	4.42	181,800	4.71	202,600	4.71	213,200
Office Assistant II	0.50	15,700	0.50	36,200	0.50	38,600
Operations Maintenance Supervisor	2.00	158,000	2.00	165,000	2.00	168,900
Harbor Officer I	6.50	386,400	6.00	350,900	6.00	370,000
Harbor Technicians	-	-	2.00	72,700	2.00	75,700
Engineer/Architect I, II	0.20	19,200	0.20	19,800	0.20	20,700
Laborers	-	2,500	0.76	27,600	0.76	28,300
Overtime	-	25,000	-	25,000	-	25,000
Benefits	-	529,900	-	604,500	-	630,900
Total	14.62	\$ 1,420,100	17.67	\$ 1,640,000	17.67	\$ 1,710,500

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

BARTLETT REGIONAL HOSPITAL

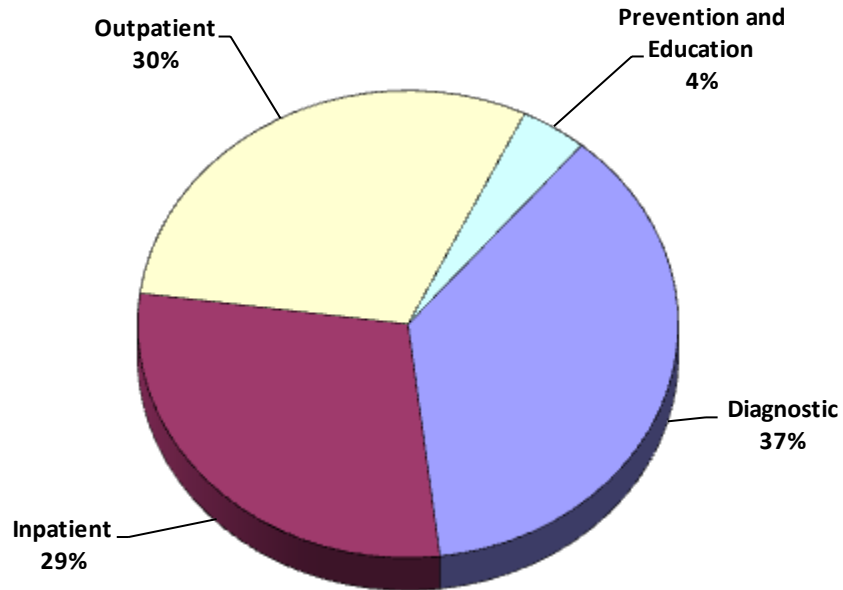
MISSION STATEMENT

Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska.

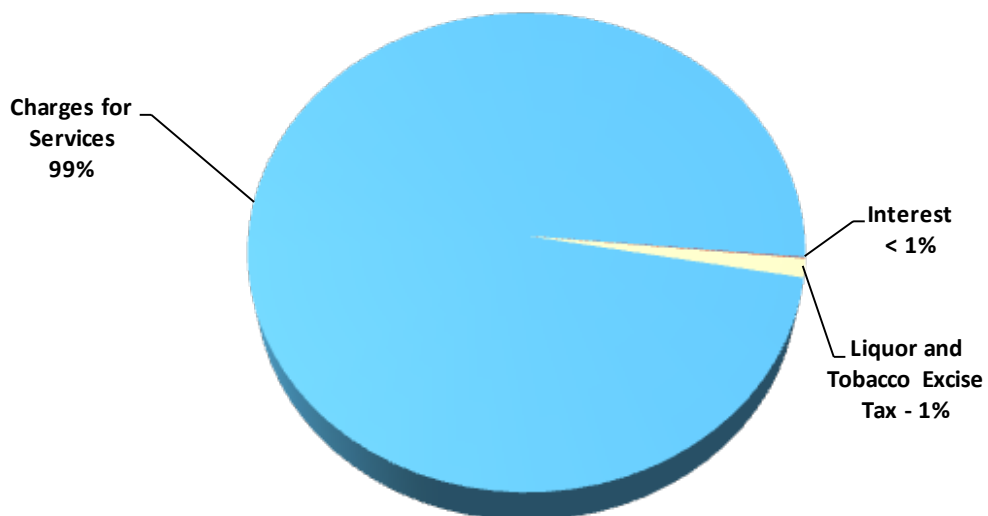
FY15 ADOPTED BUDGET

\$ 86,247,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 49,464,900	48,525,700	49,221,000	51,718,400	52,752,800
Commodities and Services	24,542,900	34,883,800	32,111,400	25,534,400	26,047,700
Capital Outlay	2,126,100	1,755,900	1,755,900	7,207,500	7,212,800
Debt Service	620,000	1,872,500	2,589,100	1,656,700	1,652,100
Support to General Fund	-	100,000	100,000	130,000	130,000
Total Expenses	76,753,900	87,137,900	85,777,400	86,247,000	87,795,400
FUNDING SOURCES:					
Charges for Services	84,252,800	93,240,500	94,957,600	86,591,500	82,891,500
State Grants	982,000	-	-	-	-
Interest Income	175,600	208,900	101,600	73,500	128,400
Support from:					
Liquor Tax	845,000	987,000	987,000	945,000	945,000
Tobacco Excise Tax	278,000	136,000	136,000	178,000	178,000
Marine Passenger Fee	-	54,500	54,500	61,500	61,500
Equity From (To) Fund Balance	(9,779,500)	(7,489,000)	(10,459,300)	(1,602,500)	3,591,000
Total Funding Sources	\$76,753,900	87,137,900	85,777,400	86,247,000	87,795,400
STAFFING	439.50	420.18	420.18	434.65	434.65
FUND BALANCE	\$43,598,600	51,087,600	54,057,900	55,660,400	52,069,400

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY15 Adopted Budget is a decrease of \$890,900 (1.0%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$1,548,400 (1.8%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

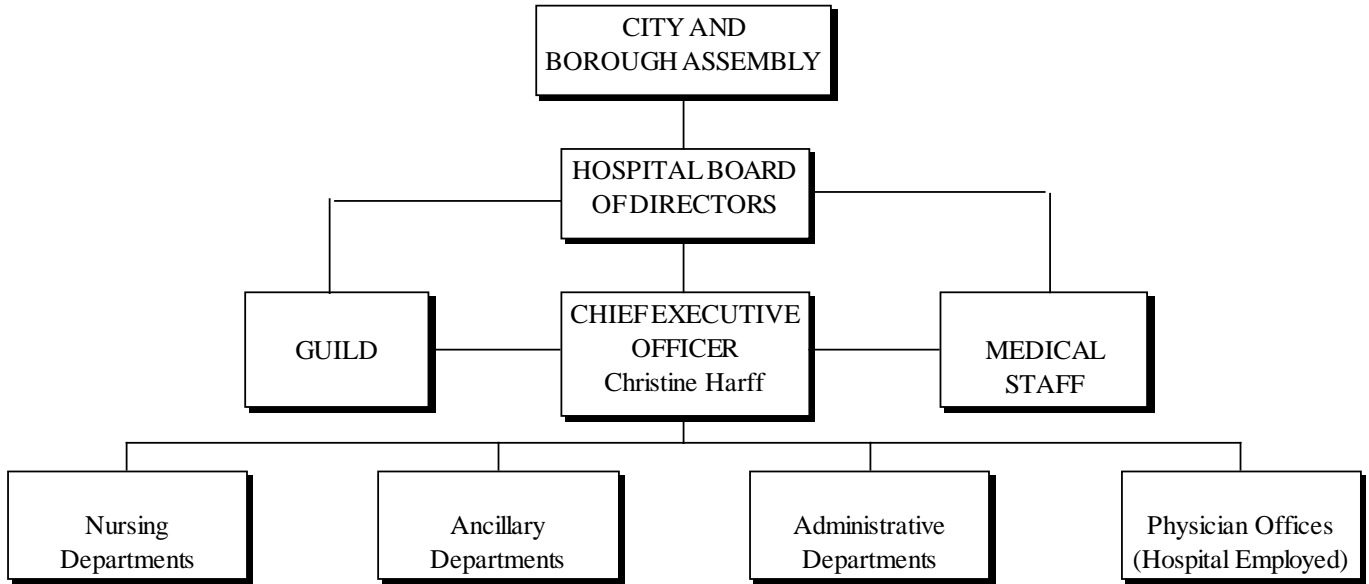
- Commodities and Services decreased by \$9,349,400 (26.8%) primarily due to an accounting change where bad debt has to be reported as a decrease in revenues rather than an increase in expenses.
- Capital Outlay increased \$5,451,600 (more than tripled) due to a \$4.3 million planned investment related to a new hospital information system to be in compliance with new federal regulatory requirements. If this system is not implemented, BRH will be assessed financial penalties by Centers for Medicare and Medicaid Services.
- Charges for Services decreased \$6,649,000 (7.1%) primarily due to an accounting change where bad debt has to be reported as a decrease in revenues rather than an increase in expenses.
- Interest Income decreased \$135,400 (64.8%) due to continued low interest rates.

FY16

- Charges for Services decreased \$3,700,000 (4.3%) due to the slated ending on June 30, 2015 of the current Medicare Rural Hospital Demonstration Project, which provides supplemental funding to certain hospitals. The projected decrease in funding to Bartlett Regional Hospital is \$3.7 million annually.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Chief Executive Officer	1.00	\$ 263,100	1.00	\$ 325,000	1.00	\$ 331,500
Chief Financial Officer	1.00	200,400	1.00	\$ 200,400	1.00	204,500
Chief Nursing Officer	1.00	144,800	1.00	\$ 167,900	1.00	171,300
Human Resources Director	1.00	164,300	-	\$ -	-	-
Director of Pharmacy	1.00	156,300	1.00	\$ 159,100	1.00	162,300
Director of Materials Mgmt	1.00	102,900	1.00	\$ 104,700	1.00	106,800
Director of Health Info Mgmt	0.09	11,000	1.00	\$ 100,100	1.00	102,100
HIM Coding Mgr/Data Coord	-	-	1.00	\$ 96,000	1.00	97,900
Laboratory Manager	1.00	136,000	1.00	\$ 114,500	1.00	116,800
Radiology Director	1.04	144,700	1.00	\$ 145,400	1.00	148,300
Facility Director	1.00	124,200	1.00	\$ 126,400	1.00	129,000
Information Systems Director	1.00	155,300	1.00	\$ 127,300	1.00	129,800
Community Relations Director	1.00	118,300	1.00	\$ 120,400	1.00	122,800
Director of Case Management	1.00	118,300	1.00	\$ 120,400	1.00	122,800
Physical Rehab Director	1.00	136,100	1.00	\$ 138,500	1.00	141,300
Food Services Manager	1.03	73,300	1.00	\$ 79,600	1.00	81,200
Dietary Supervisor	1.00	64,600	1.00	\$ 66,100	1.00	67,400
Patient Financial Services Director	1.00	132,100	1.00	\$ 91,600	1.00	93,400
Patient Access Services Director	1.00	82,400	1.00	\$ 87,500	1.00	89,200
Nutrition Director	1.00	92,700	-	\$ -	-	-
RRC Assistant Director	1.00	107,600	1.00	\$ 116,200	1.00	118,600
Controller	1.00	118,300	1.00	\$ 117,300	1.00	119,700
Nurse Manager	2.00	264,500	4.00	\$ 481,800	4.00	491,400
House Supervisor	4.04	417,200	4.50	\$ 430,900	4.50	439,500
Patient Education Coordinator	1.50	137,800	1.80	\$ 176,000	1.80	179,500
Lead House Supervisor	0.81	99,900	0.90	\$ 97,300	0.90	99,200
Clinical Case Manager	2.66	263,900	2.55	\$ 222,600	2.55	227,100
MHU Unit Director	1.96	266,600	1.00	\$ 145,400	1.00	148,300
Surgical Services Director	1.00	156,500	1.00	\$ 143,600	1.00	146,500
Quality/Process Improve Director	1.00	144,000	1.00	\$ 150,300	1.00	153,300
Education Director	1.00	118,300	1.00	\$ 120,400	1.00	122,800
Education Coordinator	2.10	185,400	1.91	\$ 93,000	1.91	94,900
Infection Control Coordinator	1.00	93,600	1.00	\$ 104,900	1.00	107,000
Cardiac Rehab Care Coordinator	0.58	57,800	0.38	\$ 20,700	0.38	21,200
Clinical Info Sys Analyst	1.05	105,800	1.05	\$ 127,300	1.05	129,800
PACS Administrator	1.14	110,900	1.14	\$ 94,300	1.14	96,200
Lab Systems Analyst	1.00	95,300	1.00	\$ 99,700	1.00	101,700
Clinical Assistant Manager	4.00	381,100	1.00	\$ 99,000	1.00	100,900
Clinical Coordinator RRC	0.84	66,300	1.00	\$ 91,500	1.00	93,300
Clinical Nurse I - V	88.01	8,105,600	87.84	\$ 9,416,700	87.84	9,605,100
Nurse Intern	0.49	22,000	0.60	\$ 40,500	0.60	41,300
PRN	0.92	132,600	5.24	\$ 498,600	5.24	508,600
Licensed Practical Nurse	3.00	195,400	2.30	\$ 143,000	2.30	145,800
Risk Manager	1.00	106,200	0.88	\$ 99,800	0.88	101,800
Nurse Reviewer	1.00	75,500	-	\$ -	-	-
Pharmacist	3.77	557,700	4.95	\$ 686,100	4.95	699,900
Speech Therapist	1.27	116,500	1.76	\$ 137,900	1.76	140,600
Physical Therapist	5.82	600,600	6.63	\$ 666,700	6.63	680,000
Occupational Therapist	1.65	145,000	1.60	\$ 142,900	1.60	145,800
Respiratory Therapist	5.11	387,100	5.30	\$ 385,500	5.30	393,200
Respiratory Therapy Supervisor	1.00	82,400	1.00	\$ 81,500	1.00	83,100

BARTLETT REGIONAL HOSPITAL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Compliance Officer	1.00	118,000	-	\$ -	-	-
Dietician	2.00	145,600	2.45	\$ 169,500	2.45	172,900
Accounting Manager	1.00	83,500	1.00	\$ 87,400	1.00	89,100
Financial Analyst	-	-	1.00	\$ 83,200	1.00	84,900
Grant Writer	0.77	53,000	0.75	\$ 54,500	0.75	55,600
Physician Practice Admin	1.00	135,700	1.00	\$ 138,500	1.00	141,300
Collection Supervisor	1.00	70,900	1.00	\$ 65,400	1.00	66,700
Patient Account Supervisor	1.00	80,800	1.00	\$ 66,700	1.00	68,100
Physician Office Manager	2.06	129,900	2.00	\$ 138,900	2.00	141,600
Lead SW Case Manager	-	-	1.00	\$ 81,000	1.00	82,600
Substance Abuse Counselor I & II	5.54	366,300	5.80	\$ 404,100	5.80	412,200
Social Work Case Manager	4.19	293,700	4.30	\$ 333,400	4.30	340,000
Activities Program Coordinator	2.00	145,300	1.00	\$ 57,600	1.00	58,700
Clinical Coordinator	1.00	95,800	1.00	\$ 100,200	1.00	102,200
Process Improvement Coordinator	-	-	1.00	\$ 90,000	1.00	91,800
Lead Histology Tech	1.12	98,000	1.12	\$ 87,800	1.12	89,500
Resident Aide	5.89	302,900	6.10	\$ 256,400	6.10	261,500
Med Asst II	0.80	36,900	1.20	\$ 58,500	1.20	59,700
Histology Tech II	1.09	79,400	1.05	\$ 76,200	1.05	77,700
Lab Med Tech I - II	10.00	868,600	10.20	\$ 826,500	10.20	843,100
Lab Aide I - II	4.72	206,800	5.29	\$ 228,800	5.29	233,400
Path Secretary/Transcriptionist	1.01	52,000	1.00	\$ 53,800	1.00	54,900
OR - Support Tech/Trainee	7.00	441,700	6.04	\$ 347,900	6.04	354,800
Mental Health Asst I & II	9.20	530,900	8.20	\$ 390,700	8.20	398,500
Therapy Aide / Clerk	2.21	103,000	2.20	\$ 100,800	2.20	102,900
Certified Nurse Asst I	1.93	80,800	2.40	\$ 98,300	2.40	100,200
Radiology Techs	5.94	461,400	4.63	\$ 309,900	4.63	316,100
CT Scan Tech II	2.32	191,100	3.14	\$ 247,200	3.14	252,100
Mammo Tech II	1.50	108,900	1.20	\$ 91,800	1.20	93,700
MRI Tech II	1.08	99,600	2.02	\$ 176,400	2.02	180,000
Special Imaging Coordinator	1.54	169,400	1.25	\$ 83,400	1.25	85,100
Lead Mammography Tech	1.12	95,700	1.02	\$ 93,100	1.02	95,000
Ultrasound Techs	1.91	183,100	2.52	\$ 224,300	2.52	228,800
Ultrasound Coordinator	1.14	117,900	1.17	\$ 119,300	1.17	121,700
Coder I - III	3.00	182,800	3.36	\$ 195,800	3.36	199,700
Transcriptionist	4.42	234,800	3.98	\$ 193,400	3.98	197,300
CSR Tech	1.00	48,500	1.00	\$ 43,100	1.00	44,000
Certified Nurse Asst II	18.65	996,800	17.95	\$ 733,700	17.95	748,300
Emergency Medical Technician	9.52	493,800	8.61	\$ 430,800	8.61	439,400
Pharmacy Tech I - III	4.11	215,700	4.40	\$ 226,500	4.40	231,000
Operations Support Tech	1.03	70,400	-	\$ -	-	-
Network/Micro Support Spec	2.10	165,600	2.27	\$ 139,400	2.27	142,200
Database Analyst	1.05	82,800	1.04	\$ 72,400	1.04	73,900
Network Administrator	1.00	99,800	1.05	\$ 82,500	1.05	84,100
Business Systems Analyst	1.07	97,100	1.02	\$ 91,000	1.02	92,800
System Administrator	1.13	110,700	1.05	\$ 101,600	1.05	103,700
Administrative Assistant	2.08	112,100	1.00	\$ 54,500	1.00	55,600
Medical Staff Manager	1.00	67,300	1.00	\$ 71,700	1.00	73,100
HR Generalist/Spec/Recruit	3.00	201,600	2.25	\$ 202,700	2.25	206,800
Executive Assistant	1.00	61,400	2.00	\$ 126,100	2.00	128,700

BARTLETT REGIONAL HOSPITAL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>	No. <u>Pos.</u>	Salary & Benefits <u>Budget</u>
CLASS TITLE:						
Senior HR Generalist	-	-	1.00	\$ 77,200	1.00	78,700
Administrative Clerk	0.72	29,800	0.10	\$ 7,800	0.10	8,000
Pt Fin Svc Representative	5.80	277,400	8.96	\$ 389,300	8.96	397,100
Physician Billing Clerk I - II	6.50	289,600	9.20	\$ 437,100	9.20	445,800
Accounting Tech I	1.00	48,000	1.00	\$ 50,300	1.00	51,300
Administrative Clerk II	12.00	554,200	11.25	\$ 534,400	11.25	545,100
PFS Specialist	2.00	96,500	3.24	\$ 163,500	3.24	166,800
Chargemaster Analyst	-	-	1.00	\$ 83,200	1.00	84,900
Physician Billing System Admin	1.00	65,600	-	\$ -	-	-
Quality Data Analyst	-	-	1.50	\$ 90,900	1.50	92,700
Physician Billing Supervisor	1.00	58,600	1.00	\$ 66,800	1.00	68,100
Insurance Verification Rep/Spec	3.52	155,200	3.40	\$ 156,100	3.40	159,200
PAS Spec/Comm/Rep	14.23	682,900	17.05	\$ 787,600	17.05	803,400
PFS Financial Counselor Rep	1.00	45,500	1.11	\$ 47,600	1.11	48,500
Diag Im Office Supervisor	0.96	46,800	1.02	\$ 53,200	1.02	54,300
Buyer	1.40	71,100	1.00	\$ 55,400	1.00	56,500
Storeroom Clerk I - II	2.00	80,100	2.59	\$ 106,300	2.59	108,400
Accounting Tech II	1.00	53,100	1.00	\$ 55,600	1.00	56,700
Unit Clerk	2.91	141,500	4.44	\$ 203,100	4.44	207,200
Surgical Services Scheduler	1.20	52,300	1.20	\$ 46,200	1.20	47,200
Surgical Services Attendant	1.00	54,200	1.04	\$ 48,500	1.04	49,500
Cook	7.00	354,300	7.00	\$ 352,600	7.00	359,600
Diet Aide	7.53	325,500	7.20	\$ 282,200	7.20	287,800
Dietician Assistant	1.00	47,200	1.00	\$ 45,700	1.00	46,600
Lead Security Officer	1.00	70,400	1.00	\$ 75,600	1.00	77,100
Security Officer	4.37	225,400	4.37	\$ 196,000	4.37	199,900
Env Svc Lead	1.00	71,800	1.00	\$ 80,100	1.00	81,700
Env Svc Tech I	19.00	808,500	17.70	\$ 691,900	17.70	705,700
Laundry Tech I	3.62	141,600	3.62	\$ 140,800	3.62	143,600
Lead Maintenance Mechanic	1.00	74,600	1.00	\$ 81,100	1.00	82,700
Lead Bio-Med Tech	1.00	80,100	1.00	\$ 78,200	1.00	79,800
Bio-Med Tech II	1.00	60,600	1.00	\$ 69,400	1.00	70,800
Maintenance Mechanic I - II	6.30	422,400	6.30	\$ 385,400	6.30	393,100
Psychiatrist	2.00	479,100	4.00	\$ 1,016,800	4.00	1,037,200
Child Psychiatrist	1.00	238,300	1.00	\$ 248,900	1.00	253,800
Child Psychiatrist I	1.00	238,300	-	\$ -	-	-
Psychiatric Services Director	1.00	266,600	1.00	\$ 278,400	1.00	284,000
Surgeon	2.00	1,098,000	2.00	\$ 1,098,000	2.00	1,120,000
Benefits	-	15,394,600	-	\$ 17,028,200	-	17,368,500
Total Hospital Employees	420.18	\$48,525,700	434.65	\$51,718,400	434.65	\$52,752,800

WASTE MANAGEMENT

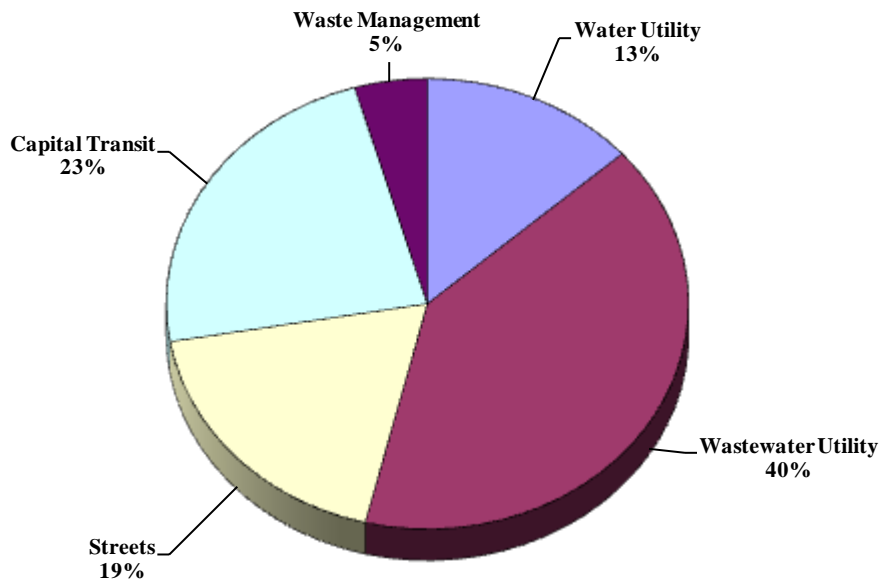
MISSION STATEMENT

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.

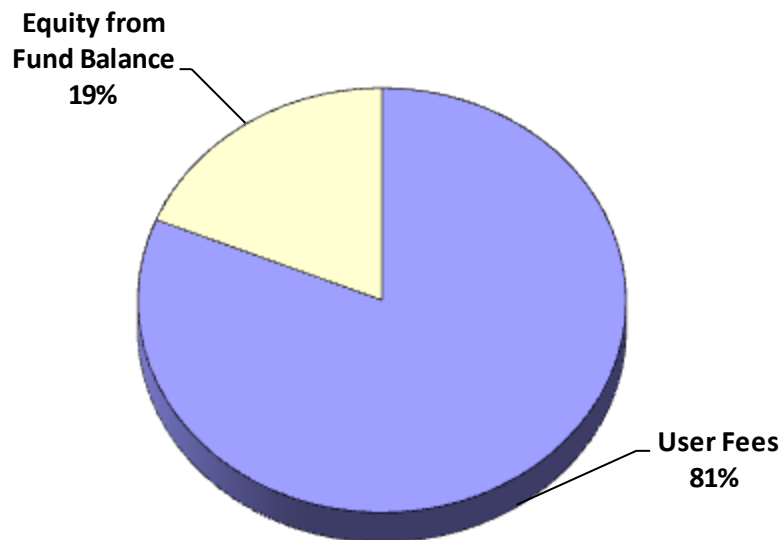
FY15 ADOPTED BUDGET

\$ 1,325,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 146,200	198,900	183,700	188,200	195,200
Commodities and Services	641,100	961,100	688,400	992,200	988,600
Capital Outlay	-	340,000	340,000	145,000	80,500
Total Expenses	787,300	1,500,000	1,212,100	1,325,400	1,264,300
FUNDING SOURCES:					
Charges for Services	1,100,400	1,076,300	1,077,900	1,076,000	1,076,000
Interest Income	8,700	19,900	19,900	-	-
Equity (To) From Fund Balance	(321,800)	403,800	114,300	249,400	188,300
Total Funding Sources	\$ 787,300	1,500,000	1,212,100	1,325,400	1,264,300
STAFFING	1.00	1.00	1.00	1.00	1.00
FUND BALANCE	\$ 2,014,200	1,610,400	1,899,900	1,650,500	1,462,200

BUDGET HIGHLIGHT

The Public Works Department's Waste Management Division's FY15 Adopted Budget is a decrease of \$174,600 (11.6%) from the FY14 Amended Budget. The FY16 Approved Budget is a decrease of \$61,100 (4.6%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

- Capital outlay decreased \$195,000 (57.4%) due to a planned recycling purchase in FY14.

FY16

- Capital outlay decreased \$64,500 (44.5%) due to a planned hazardous waste collection purchase in FY15.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

WASTE MANAGEMENT

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Solid Waste Coordinator	1.00	\$ 86,000	1.00	\$ 90,300	1.00	\$ 93,900
Overtime	-	6,500	-	3,000	-	3,000
Benefits	-	45,800	-	47,000	-	48,800
PW Admin Allocation	-	60,600	-	47,900	-	49,500
Total Staffing	1.00	\$ 198,900	1.00	\$ 188,200	1.00	\$ 195,200

WASTEWATER

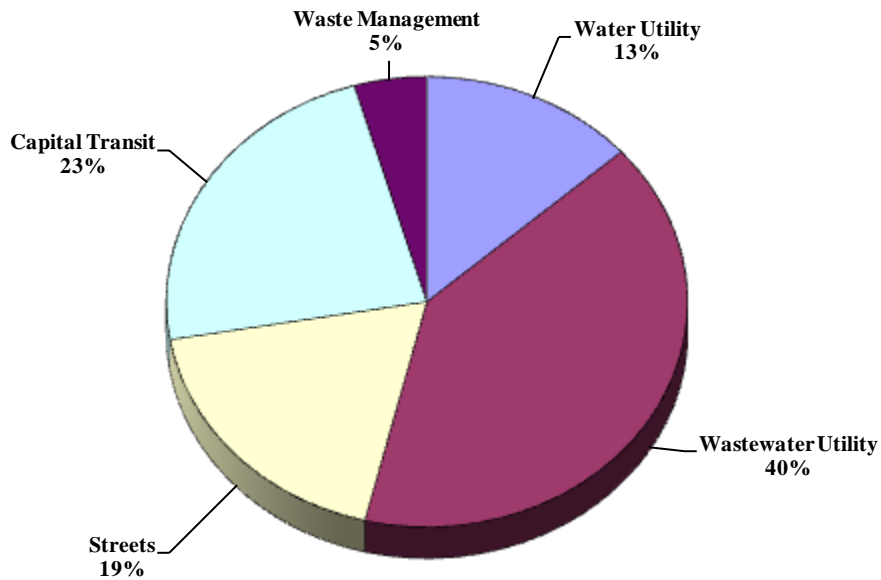
MISSION STATEMENT

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

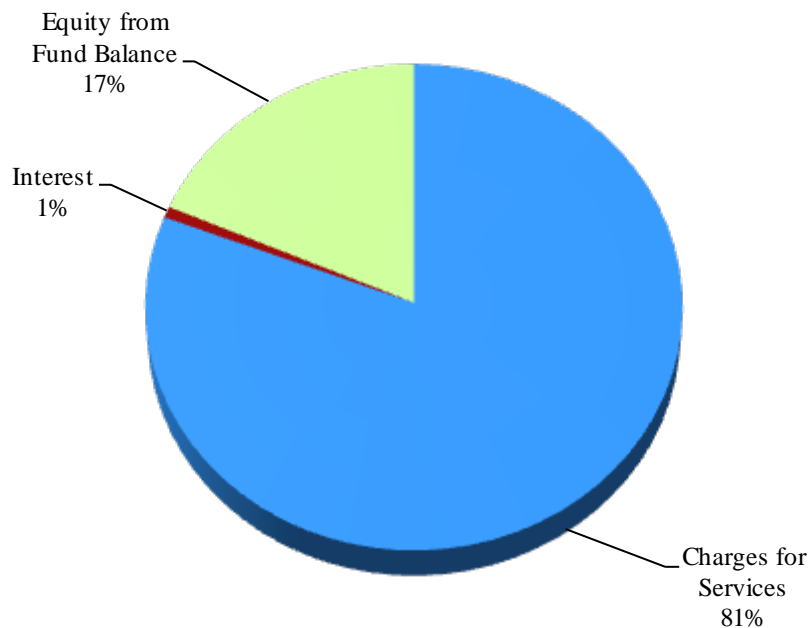
FY15 ADOPTED BUDGET

\$ 12,146,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 3,830,000	4,018,300	3,718,200	4,145,100	4,435,200
Commodities and Services	4,238,100	5,007,500	5,128,200	6,831,500	6,805,800
Capital Outlay	89,300	295,000	145,000	425,000	425,000
Debt Service	498,300	552,800	628,000	745,100	582,800
Support to Capital Projects	875,000	350,000	350,000	-	-
Total Expenses	9,530,700	10,223,600	9,969,400	12,146,700	12,248,800
FUNDING SOURCES:					
Charges for Services	9,530,200	9,606,800	9,763,100	9,809,000	9,819,000
Interest	50,400	116,600	75,900	89,800	105,600
Support from Capital Projects	-	549,500	549,500	-	-
Equity From (To) Fund Balance	(49,900)	(49,300)	(419,100)	2,247,900	2,324,200
Total Funding Sources	\$ 9,530,700	10,223,600	9,969,400	12,146,700	12,248,800
STAFFING	35.84	35.84	35.84	34.34	35.34
FUND BALANCE	\$ 6,876,900	6,926,200	7,296,000	5,048,100	2,723,900

BUDGET HIGHLIGHT

The Public Works Department's Wastewater Division's FY15 Adopted Budget is an increase of \$1,923,100 (18.8%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$102,100 (0.8%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

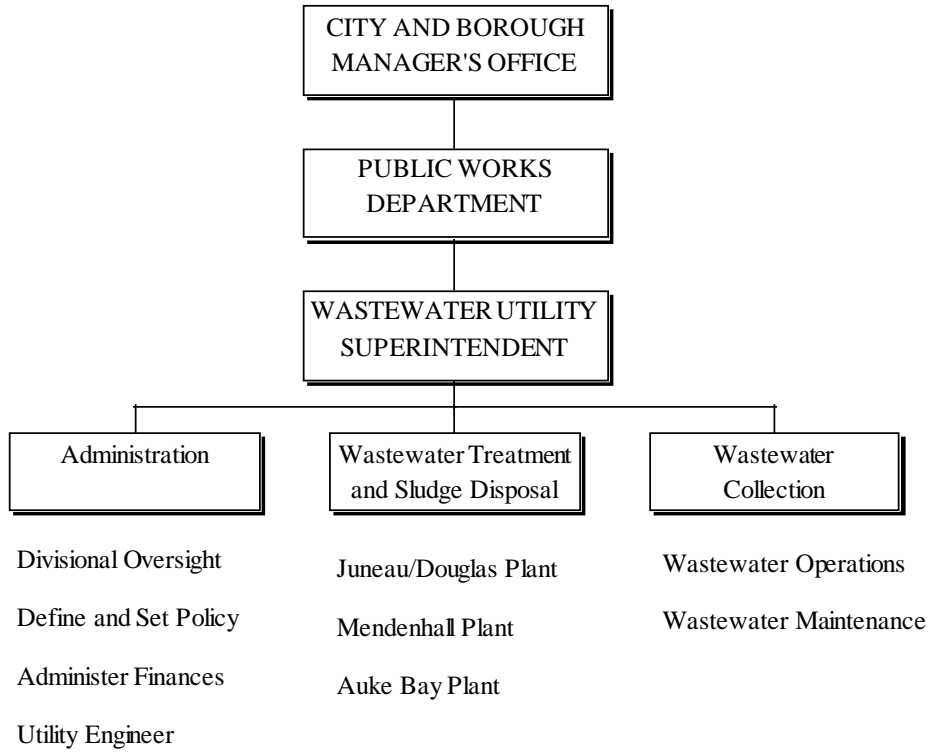
- Commodities and Services increased \$1,824,000 (36.4%) primarily due to increases in contractual services and chemical and inventory costs.
- Capital Outlay increased \$130,000 (44.1%) due to planned replacement of equipment in the Treatment division.

FY16

- Personnel Services increased \$290,100 (7.0%) due to negotiated salary and benefit changes and an increased health care rate.

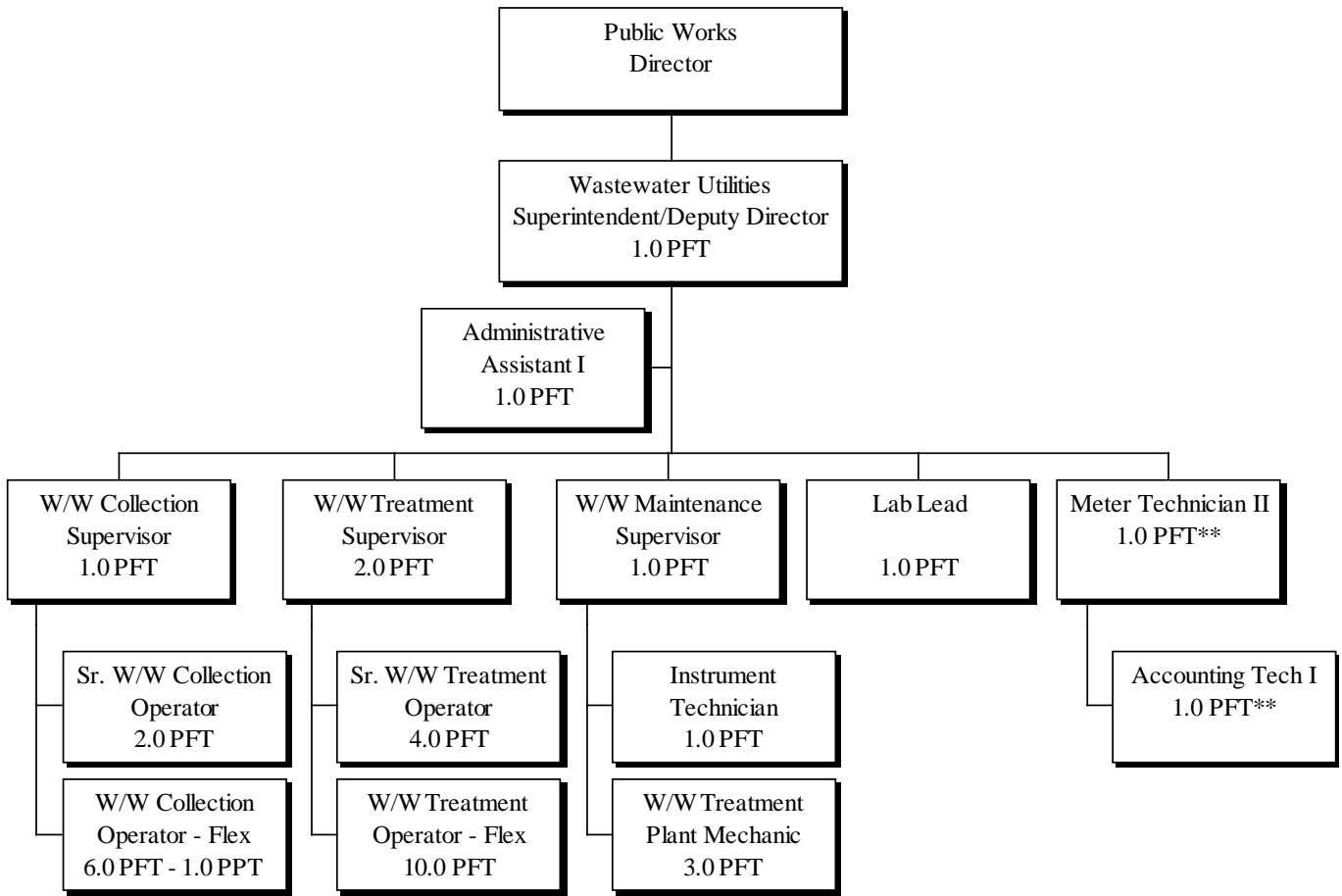
WASTEWATER

FUNCTIONAL ORGANIZATION CHART



WASTEWATER

STAFFING ORGANIZATION CHART



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

** Split with Water

WASTEWATER

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
CLASS TITLE:	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
	Pos.		Pos.		Pos.	
Utilities Superintendent	1.00	\$ 106,900	1.00	\$ 89,700	1.00	\$ 94,900
Treatment Supervisors	2.00	182,400	2.00	175,700	2.00	183,900
Senior Treatment Operator	4.00	251,900	3.00	241,300	3.00	252,300
Treatment Operators - Flex Series (1)	10.00	474,200	10.00	645,100	10.00	675,500
Collection Supervisor	1.00	81,500	1.00	79,600	1.00	81,500
Senior Collection Operator	2.00	158,800	2.00	164,500	2.00	172,400
Collection Operator - Flex Series (1)(3)	6.50	452,500	7.00	429,100	7.00	449,700
Instrument Technician	1.00	79,100	1.00	84,000	1.00	86,300
Senior Maintenance Mechanic	1.00	86,000	1.00	87,700	1.00	93,000
Treatment Plant Mechanic	3.00	200,200	3.00	210,600	3.00	221,500
Source Control Coordinator	1.00	60,100	1.00	61,400	1.00	64,900
Administrative Assistant I	1.00	50,200	1.00	52,100	1.00	54,800
Laboratory Technician	1.00	66,500	-	-	1.00	69,200
Accounting Technician (2)	0.67	31,100	0.67	32,800	0.67	34,700
Meter Service Technician (2)	0.67	42,600	0.67	42,400	0.67	44,800
Shift Differential/Standby	-	44,400	-	73,000	-	73,000
Overtime	-	120,000	-	125,000	-	125,000
Benefits	-	1,374,800	-	1,412,900	-	1,514,400
Vacancy Factor	-	(36,200)	-	(37,100)	-	(40,000)
Manpower	-	13,400	-	12,500	-	15,000
PW Admin Allocation	-	177,900	-	162,800	-	168,400
Totals	35.84	\$ 4,018,300	34.34	\$ 4,145,100	35.34	\$ 4,435,200

- (1) The flex series is a position class starting at a trainee level progressing to a journeyman level.
- (2) The Accounting Technician and 1 Meter Services Technician are split between Water and Wastewater Utilities.
- (3) The intent in FY14 was for a Collections Operator position to be split between Wastewater and Streets. However, this position proved impossible to fill and will become 1.0 FTE in FY15

NOTES

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WATER

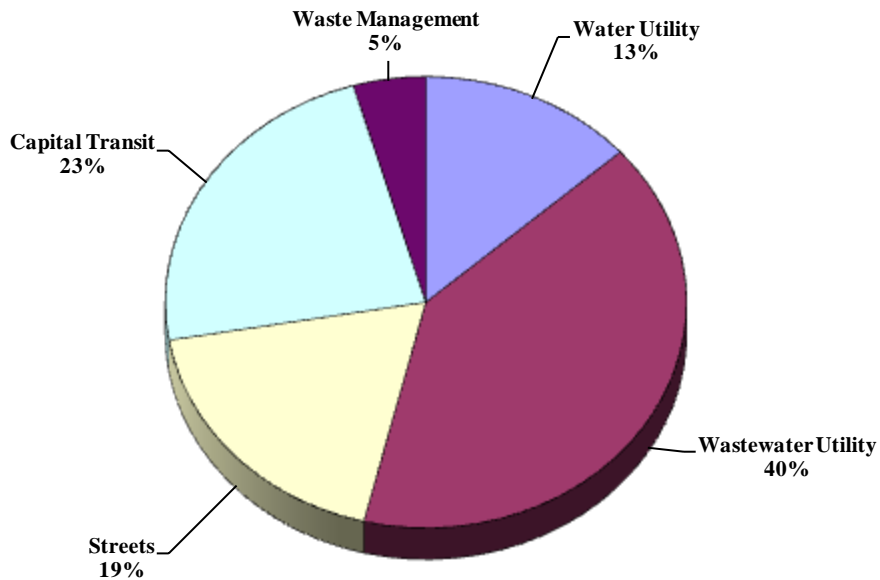
MISSION STATEMENT

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

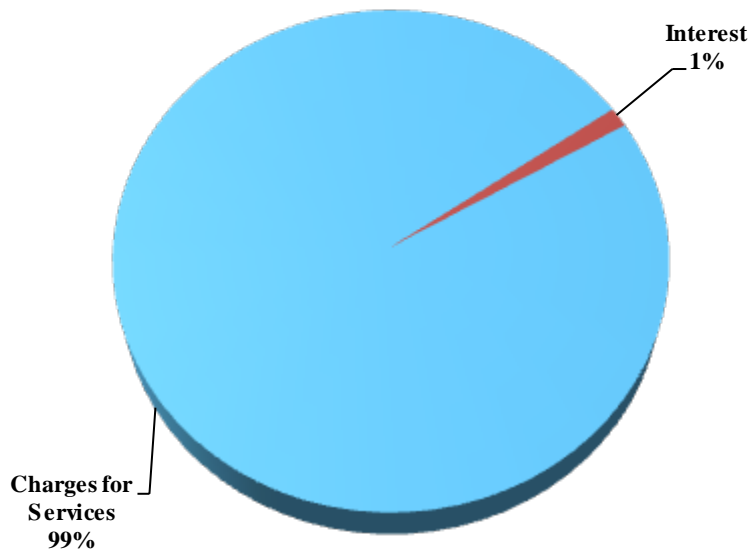
FY15 ADOPTED BUDGET

\$ 3,960,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 1,562,300	1,705,700	1,684,000	1,905,600	1,994,300
Commodities and Services	1,441,400	1,516,100	1,368,700	1,475,100	1,450,500
Capital Outlay	15,400	85,000	75,000	85,000	85,000
Debt Service	204,100	175,900	175,900	174,600	197,400
Support to Capital Projects	320,000	450,000	450,000	320,000	320,000
Total Expenses	3,543,200	3,932,700	3,753,600	3,960,300	4,047,200
FUNDING SOURCES:					
Charges for Services	4,271,700	4,311,500	4,182,800	4,287,500	4,401,500
Interest	24,900	66,900	38,600	55,200	63,800
Equity From (To) Fund Balance	(753,400)	(445,700)	(467,800)	(382,400)	(418,100)
Total Funding Sources	\$ 3,543,200	3,932,700	3,753,600	3,960,300	4,047,200
STAFFING	15.16	14.16	14.16	14.66	14.66
FUND BALANCE	\$ 2,676,200	3,121,900	3,144,000	3,526,400	3,944,500

BUDGET HIGHLIGHT

The Public Works Department's Water Division's FY15 Adopted Budget is an increase of \$27,600 (0.7%) over the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$86,900 (2.2%) from the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

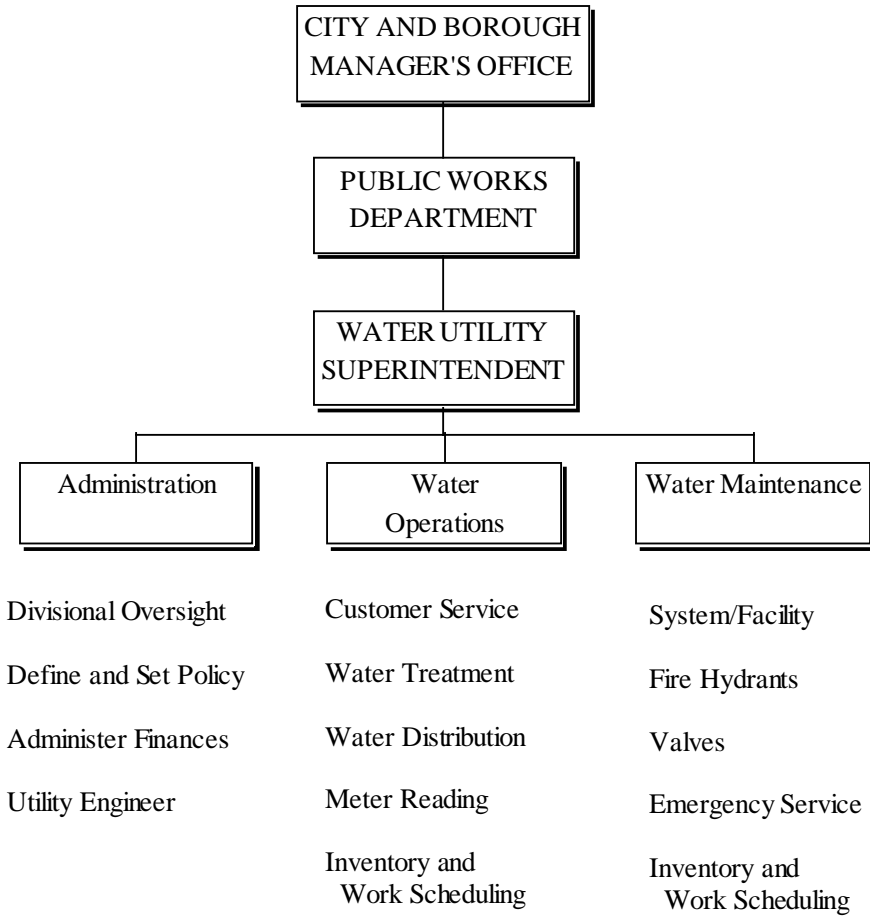
- Personnel Services increased \$199,900 (11.7%) due to reinstating the 0.5 FTE planned split with Streets and negotiated salary and benefit changes.

FY16

- Personnel Services increased \$88,7200 (4.7%) due to negotiated salary and benefit changes and an increased health care rate.

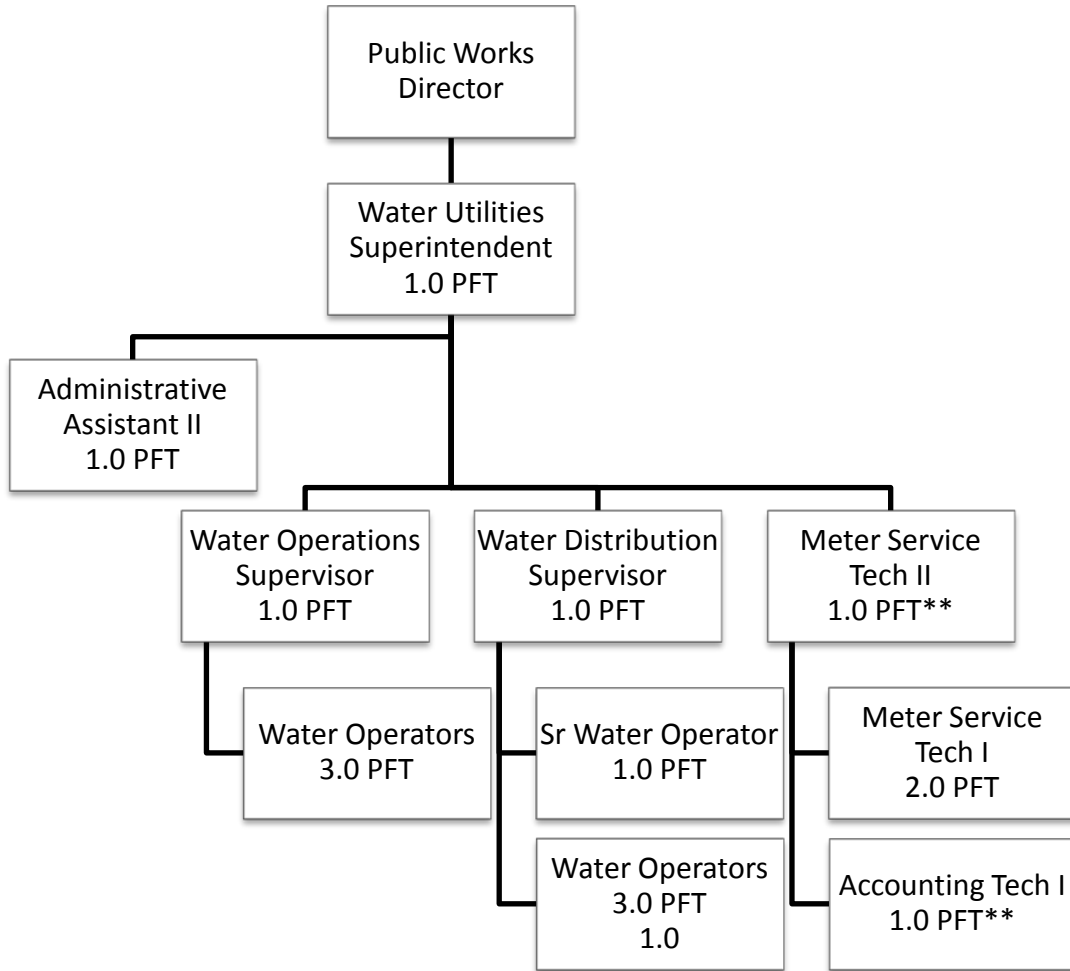
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

** Split with Wastewater

WATER

STAFFING DETAIL

	FY14		FY15		FY16	
	Amended		Adopted		Approved	
	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget	No.	Salary & Benefits Budget
CLASS TITLE:	Pos.		Pos.		Pos.	
Utility Superintendent	1.00	\$ 106,900	1.00	\$ 106,600	1.00	\$ 111,700
Water Supervisor	2.00	156,400	2.00	166,000	2.00	175,400
Senior Water Utilities Operator	1.00	75,500	1.00	78,100	1.00	82,400
Water Utilities Operator (2)	6.50	474,500	7.00	476,200	7.00	502,200
Administrative Assistant II	1.00	57,000	1.00	59,300	1.00	62,200
Meter Services Technician (1)	2.33	138,900	2.33	142,600	2.33	150,500
Accounting Technician I (1)	0.33	15,300	0.33	16,200	0.33	17,100
Overtime	-	45,100	-	45,100	-	45,100
Shift Differential/Stand-by	-	45,000	-	83,100	-	83,000
Benefits	-	560,900	-	651,500	-	680,700
Vacancy Factor	-	(15,000)	-	(16,100)	-	(17,000)
PW Admin Allocation	-	112,600	-	95,500	-	98,800
Manpower	-	600	-	1,500	-	2,200
Total Staffing	14.16	\$ 1,698,200	14.66	\$ 1,905,600	14.66	\$ 1,994,300

- (1) The Accounting Technician and a Meter Services Technician are split between Water and Wastewater Utilities.
(2) The intent in FY14 was for a Water Utilities Operator position to be split between Water and Streets. However, this position proved impossible to fill and will become 1.0 FTE in FY15

NOTES

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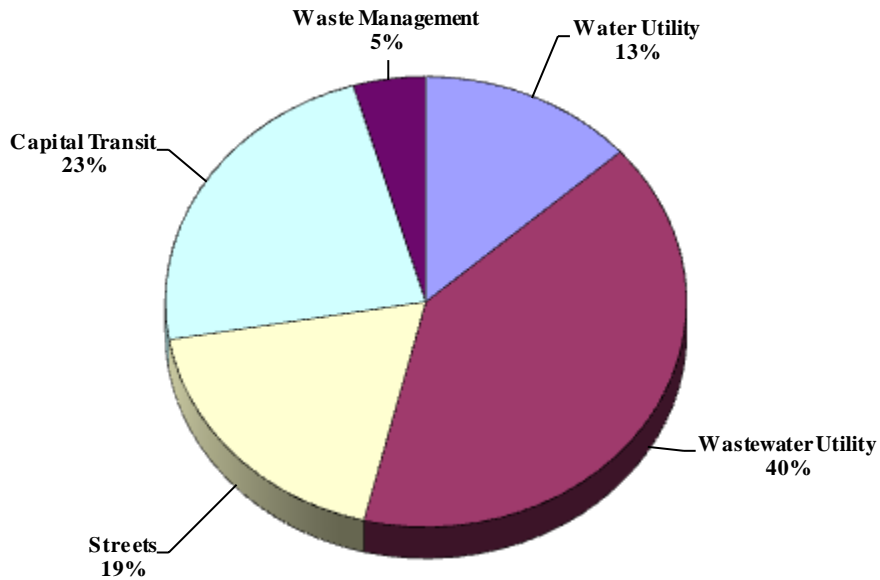
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

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

FY15 ADOPTED BUDGET **\$ 2,561,000**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR FLEET MAINTENANCE

FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES

PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 640,200	671,300	643,500	691,400	715,000
Commodities and Services	1,657,700	1,893,700	1,766,400	1,869,600	1,868,000
Total Expenses	2,297,900	2,565,000	2,409,900	2,561,000	2,583,000
FUNDING SOURCES:					
Intragovernmental User Fees	2,295,900	2,514,900	2,372,800	2,510,000	2,529,200
Equity (To) From Fund Balance	2,000	50,100	37,100	51,000	53,800
Total Funding Sources	\$ 2,297,900	2,565,000	2,409,900	2,561,000	2,583,000
STAFFING	6.25	6.20	6.20	6.20	6.20
FUND BALANCE	\$ 453,800	403,700	416,700	365,700	311,900

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 Department's FY15 Adopted Budget is a decrease of \$4,000 (0.2%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$22,000 (0.9%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

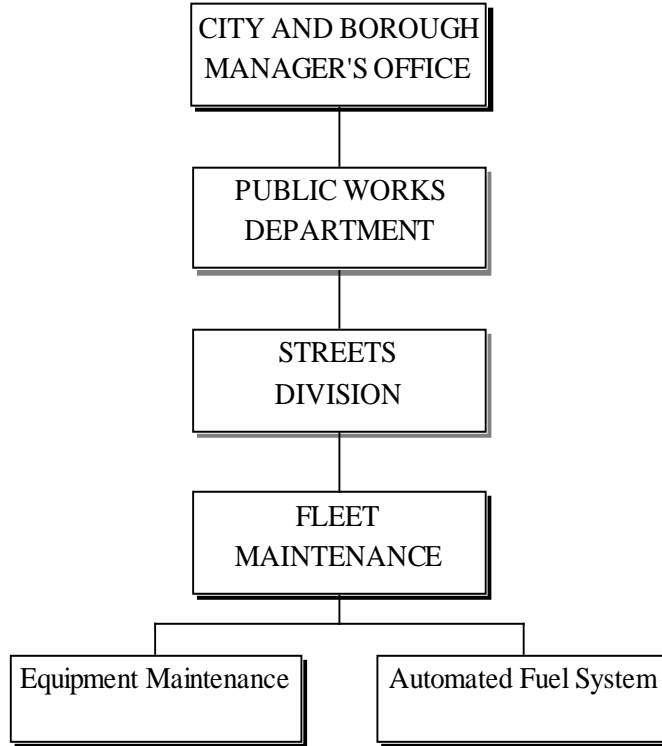
- There are no significant changes.

FY16

- There are no significant changes.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART

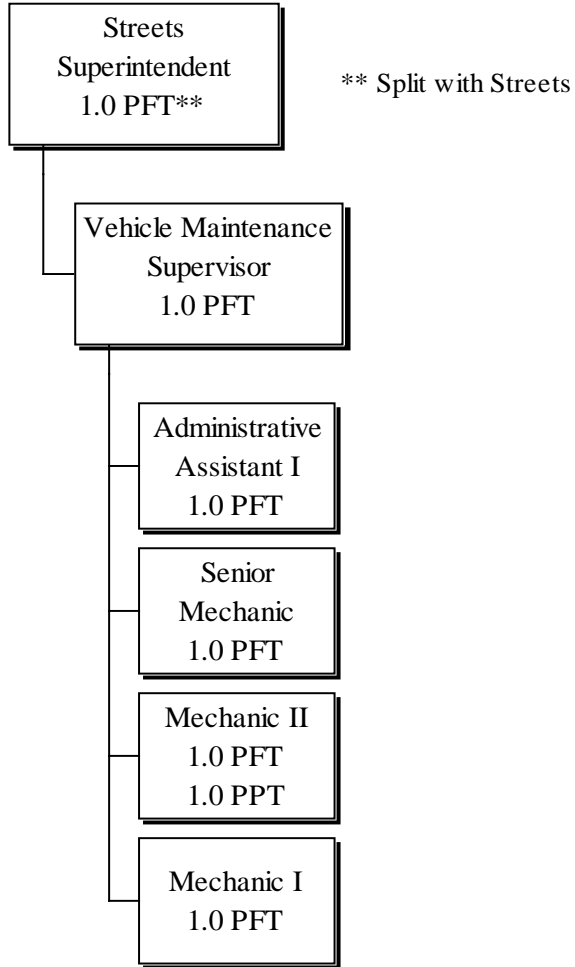


Insure Availability
Servicing and Repair
Parts Inventory
Fulfill Equipment Needs

Key Issuance
Equipment Update
Monthly Billing
Tank Testing

PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>	<u>No.</u> <u>Pos.</u>	<u>Salary &</u> <u>Benefits</u> <u>Budget</u>
CLASS TITLE:						
Equipment Maintenance:						
Streets Superintendent	0.15	\$ 16,400	0.15	\$ 15,700	0.15	\$ 16,200
Vehicle Maintenance Supervisor	0.80	67,400	0.80	71,600	0.80	73,500
Senior Mechanic	0.95	68,800	0.95	73,200	0.95	75,400
Mechanic I, II	3.00	188,600	3.00	196,700	3.00	203,900
Secretary I	0.50	23,700	0.50	24,900	0.50	25,800
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	221,700	-	219,700	-	227,800
Totals	5.40	594,600	5.40	609,800	5.40	630,600
Fuel System:						
Streets Superintendent	0.05	4,100	0.05	5,200	0.05	5,400
Vehicle Maintenance Supervisor	0.20	16,800	0.20	17,900	0.20	18,400
Senior Mechanic	0.05	3,600	0.05	3,900	0.05	4,000
Secretary I	0.50	23,700	0.50	24,900	0.50	25,800
Overtime	-	200	-	200	-	200
Benefits	-	28,300	-	29,500	-	30,600
Totals	0.80	76,700	0.80	81,600	0.80	84,400
Total Staffing	6.20	\$ 671,300	6.20	\$ 691,400	6.20	\$ 715,000

NOTES

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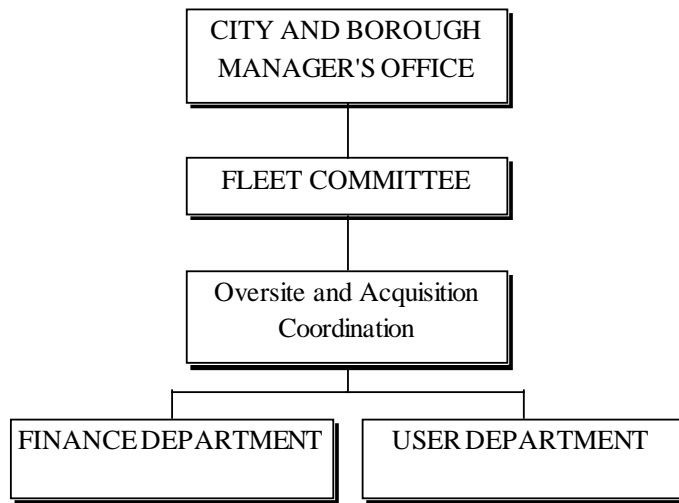
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY15 ADOPTED BUDGET **\$ 2,194,400**

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Interdepartmental Charges	\$ 80,000	80,000	80,000	49,800	49,800
Commodities and Services	143,200	-	-	-	-
Capital Outlay	2,618,100	2,459,700	2,683,100	2,144,600	2,597,700
Total Expenses	2,841,300	2,539,700	2,763,100	2,194,400	2,647,500
FUNDING SOURCES:					
Contributions from departments	1,768,800	1,934,600	1,934,600	2,170,900	2,245,300
Interest Income	21,700	63,000	47,300	56,600	67,200
State Grant	250,000	-	-	-	-
Gain (Loss) on Equipment Sales	(3,700)	-	-	-	-
Support from Marine					
Passenger Fees	175,000	-	-	-	-
Usage of (Contribution to) Reserve	629,500	542,100	781,200	(33,100)	335,000
Total Funding Sources	\$ 2,841,300	2,539,700	2,763,100	2,194,400	2,647,500
FUND BALANCE	\$ 3,417,900	2,875,800	2,636,700	2,669,800	2,334,800

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.

The department is projecting their FY14 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY14, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

In the event the Assembly does not approve the supplemental appropriation, the department will be required to reduce their FY14 expenses to remain at or below the budgeted appropriation.

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY15 Adopted Budget is a decrease of \$345,300 (13.6%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$453,100 (20.6%) over the FY15 Adopted Budget.

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

RISK MANAGEMENT

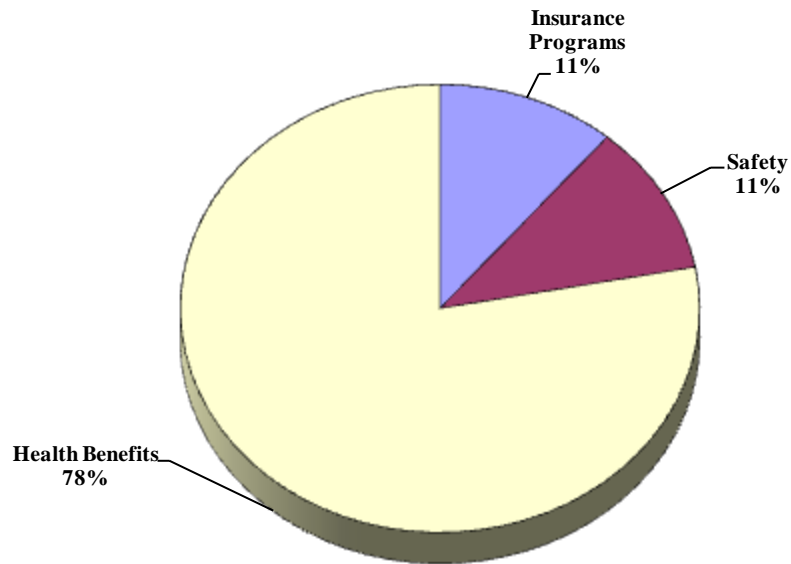
MISSION STATEMENT

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

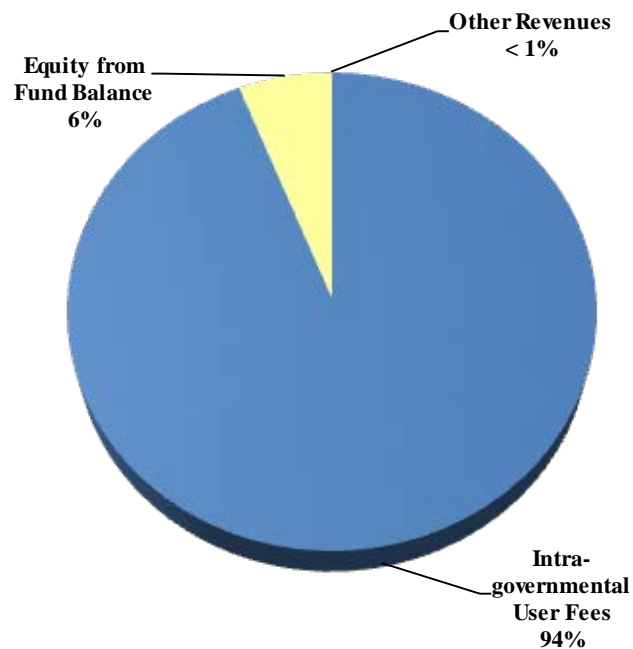
FY15 ADOPTED BUDGET

\$ 21,903,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 476,400	600,300	554,600	606,500	622,300
Commodities and Services	18,701,500	21,361,800	19,760,700	21,296,600	22,813,000
Total Expenses	19,177,900	21,962,100	20,315,300	21,903,100	23,435,300
FUNDING SOURCES:					
Intragovernmental User Fees	18,868,800	19,768,000	19,430,800	20,582,000	21,382,000
Sales	2,000	5,000	3,000	3,000	3,000
Equity (To) From Fund Balance	307,100	2,189,100	881,500	1,318,100	2,050,300
Total Funding Sources	\$ 19,177,900	21,962,100	20,315,300	21,903,100	23,435,300
STAFFING	5.70	5.70	5.70	5.70	5.70
FUND BALANCE	\$ 7,090,900	4,901,800	6,209,400	4,891,300	2,841,000

BUDGET HIGHLIGHT

The Risk Management Department's FY15 Adopted Budget is a decrease of \$59,000 (less than 1%) from the FY14 Amended Budget. The FY16 Approved Budget is an increase of \$1,532,200 (7%) over the FY15 Adopted Budget.

The significant budgetary changes include:

FY15

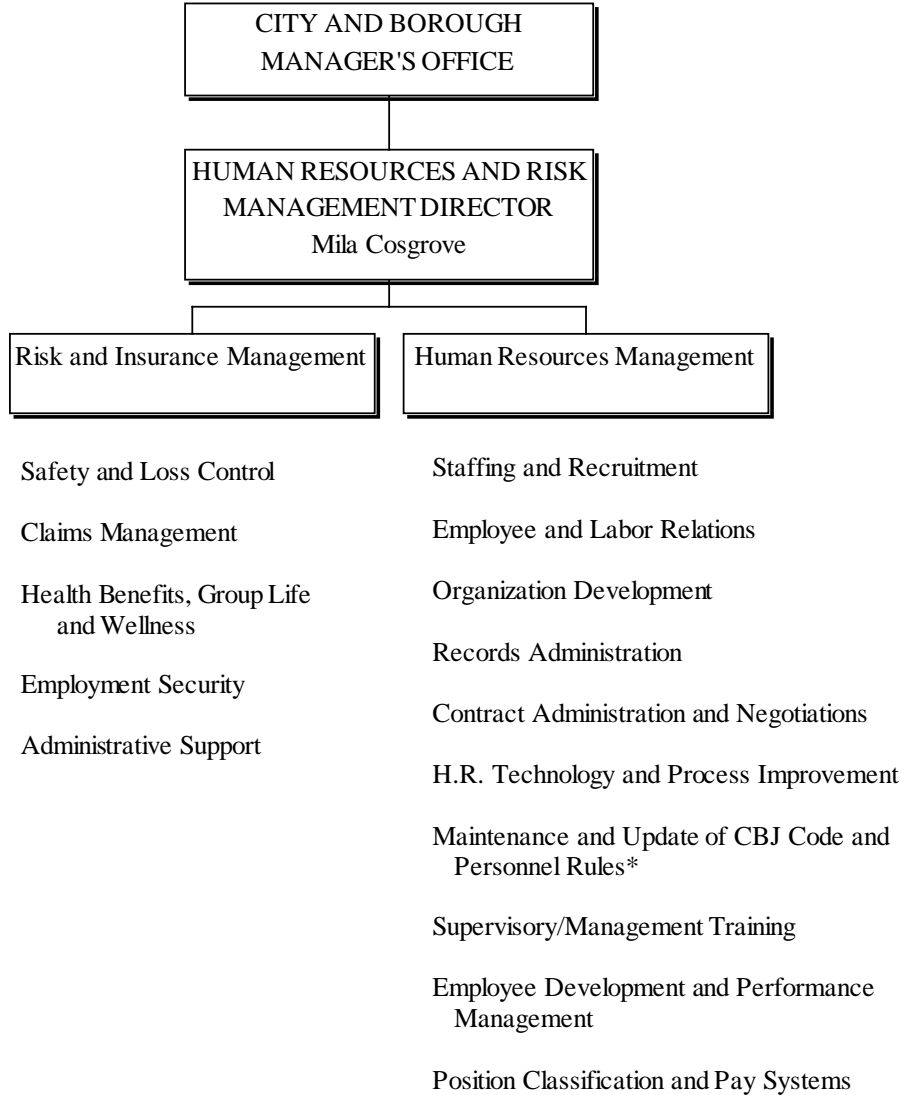
- Interdepartmental Charges increased \$814,000 (4.1%) due to negotiated health insurance rate increases.

FY16

- Personnel Services increased \$15,800 (2.6%) due to negotiated salary and benefit changes and an increased health care rate.
- Commodities and Services increased by \$1,516,400 (71%) due to projected claim cost increases in the health insurance program.
- Interdepartmental Charges increased \$800,000 (3.9%) due to negotiated health insurance rate increases.

RISK MANAGEMENT

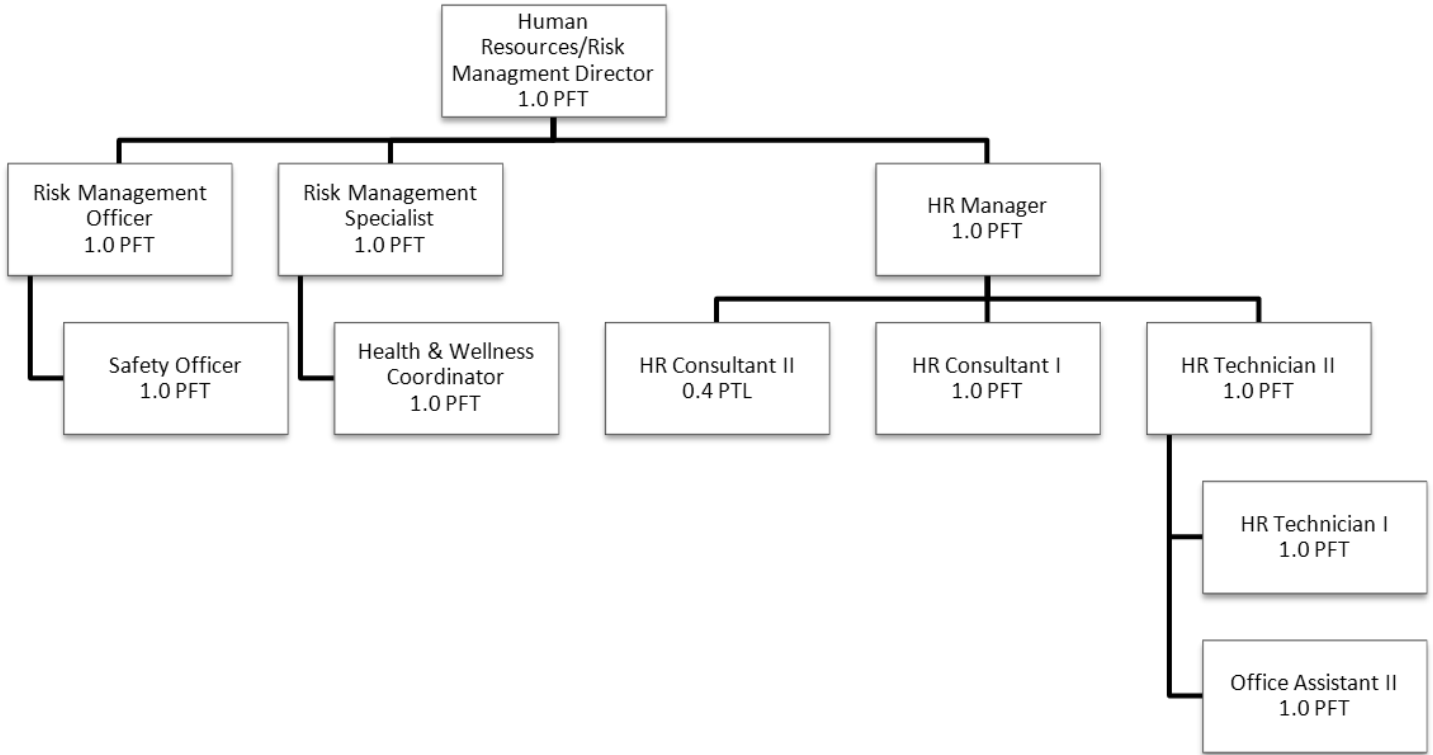
FUNCTIONAL ORGANIZATION CHART



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

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



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

RISK MANAGEMENT

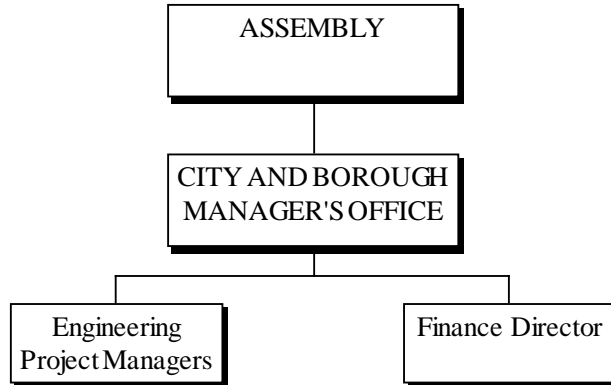
STAFFING DETAIL

	FY14 Amended		FY15 Adopted		FY16 Approved	
	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>	<u>No. Pos.</u>	<u>Salary & Benefits Budget</u>
CLASS TITLE:						
Human Resources Director	0.20	\$ 25,500	0.20	\$ 28,200	0.20	\$ 29,400
Risk Management Officer	1.00	100,300	1.00	92,700	1.00	94,100
Safety Officer	1.00	73,300	1.00	72,700	1.00	75,700
Wellness Program Coordinator	1.00	52,700	1.00	55,400	1.00	57,500
Risk Management Specialist	1.00	67,100	1.00	70,800	1.00	72,500
HR Technician I & II	1.00	48,900	1.00	51,800	1.00	53,800
Office Assistant	0.50	16,600	0.50	17,500	0.50	18,100
Benefits	-	215,900	-	217,400	-	221,200
Totals	5.70	\$ 600,300	5.70	\$ 606,500	5.70	\$ 622,300

NOTES

This page is available for notes.

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

SPECIAL ASSESSMENTS

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 134,800	147,800	109,000	151,300	159,900
Commodities and Services	40,800	43,200	40,100	32,600	32,600
Capital Outlay	26,400	17,700	23,800	30,000	30,000
Debt Service:					
#88 W Valley Sewer III	-	16,300	-	15,100	14,900
#91 N Douglas Sewer V	-	5,700	-	19,300	19,100
#95 N Douglas Sewer	-	40,800	-	33,700	33,300
#98 W Valley Sewer I & II	-	106,000	-	-	-
Support to:					
General Fund	14,400	10,900	10,900	11,000	11,000
Total Expenditures	216,400	388,400	183,800	293,000	300,800
FUNDING SOURCES:					
Assessment Payments	160,400	140,900	128,600	120,500	89,100
Square Foot Add-on Fees	177,900	82,000	160,400	92,000	92,000
Penalties and Interest	36,900	35,800	30,700	31,000	27,100
Fund Balance (To) From	(158,800)	129,700	(135,900)	49,500	92,600
Total Funding Sources	\$ 216,400	388,400	183,800	293,000	300,800
FUND BALANCE	\$ 1,182,300	1,052,600	1,318,200	1,268,700	1,176,100

SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

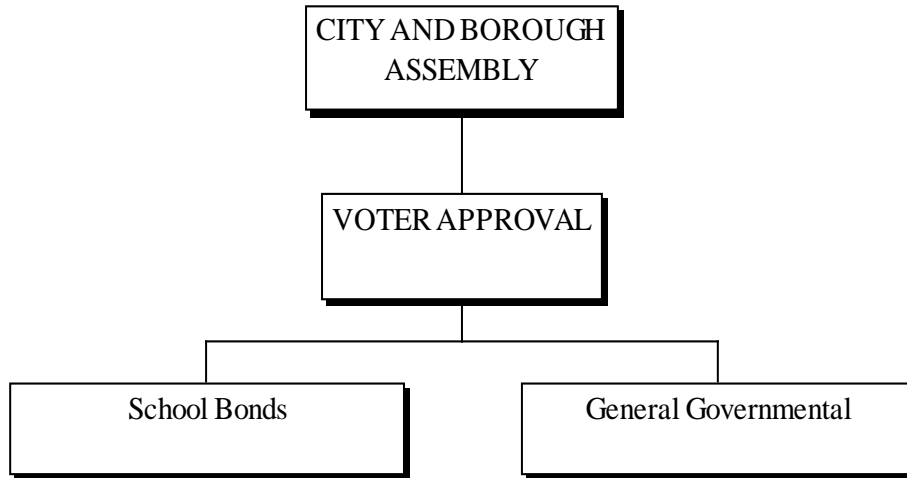
	FY15 Adopted		FY16 Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#89 Lemon Creek Industrial	\$ 16,500	1,000	\$ -	-
#92 Greenwood Ave Paving	16,600	4,800	1,700	3,900
#91 N Douglas Sewer V	0	0	0	0
#94 W 9th St Paving	8,000	2,800	8,000	2,400
#95 N Douglas Sewer	31,100	5,000	31,100	4,400
#98 W Valley Sewer I & II	36,800	13,200	36,800	12,500
#130 W Valley Sewer III	11,100	4,000	11,100	3,800
#101 Fee in Lieu Parking Program	400	200	400	100
Totals	120,500	31,000	89,100	27,100
FEES:				
Water & Sewer Connect Add-On	92,000	-	92,000	-
Totals	\$ 92,000	-	\$ 92,000	-

NOTES

This page is available for notes.

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



'00A Reno/New High School (OTC) (\$657K)
 '03A New High School (\$20M)
 '04A & B School, JDHS Reno (\$12.5M)
 '04C School (\$6.945M)
 '05A New High School (\$8M)
 '06 New High School (OTC) (\$1.94M)
 '06B New High School (\$44.06M)
 '06C Glacier Valley Renovation (\$5.995M)
 '08A & B Glacier Valley/Harborview Reno (\$22.4M) / New High School (\$17.1M)
 '09 DZ Covered Play Area (\$1.17M)
 '10 Gastineau Elementary School (\$6.0M)
 '11 Gastineau Elementary School (\$5.623M)
 '12 I School (Refund '00B & '02) (\$5.685M)
 '12 II School (Refund '03A) (\$9.08M)
 '12 Auke Bay School (\$10.38M)
 '12 Adair Kennedy Field (\$1.03M)
 '13B Auke Bay School (\$7.345M)

'03 CIP (OTC) (\$1.0M)
 '03B CIP (\$13.25M)
 '08C Pool (OTC) (\$662K)
 '09 Pool (\$11.245M)
 '10 Pool (\$7.58M)
 '12 I CIP (\$7.42M)
 '13 I CIP (\$2.6M)
 '14 I Seawalk CIP (\$6.055)
 '14 II CIP (\$22.15M)

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 FY15 (calendar year 2014) projected area wide assessment is \$4.395 billion. Therefore, bond indebtedness should not exceed \$219.8 million. As of March 26, 2014 and with the addition of the voter approved but unissued general obligation debt, the total amount of bonds outstanding and authorized is \$175.5 million. Of this amount, \$132 million qualifies for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). If the State fully funds the reimbursement program, the CBJ would be obligated to pay \$62 million in outstanding general obligation debt.

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

Juneau voters have approved a 12 mill property tax levy cap on general governmental operations. However, this cap does not apply to G.O. bond indebtedness.

Payment of Debt Service

CBJ has historically issued debt only when the cost of general governmental capital project construction exceeds the municipality's ability to fund the project from current operations or surpluses. The practice of bonding for capital projects is considered equitable, as the burden of repayment becomes the responsibility of the taxpayers (voters) who approved the bonding and received the benefit from the facility.

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. We are projecting to receive \$14.1 million in FY15 in State School Construction Bond Debt Reimbursement Program payments.

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)

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
GO Debt Service Fund:					
School Improvement Bonds	\$ 17,216,300	19,028,900	18,859,900	19,662,700	17,299,300
Building Bonds	11,672,200	3,099,800	3,099,800	4,935,100	4,907,800
Leases	817,800	817,800	817,800	501,700	250,900
Maintenance Fees	-	-	-	8,200	5,700
Total GO Debt Service Fund:	<u>29,706,300</u>	<u>22,946,500</u>	<u>22,777,500</u>	<u>25,107,700</u>	<u>22,463,700</u>
Enterprise Funds:					
Harbors	750,100	753,200	753,200	748,800	747,200
Wastewater	498,300	552,800	628,000	745,100	582,800
Water	204,100	175,900	175,900	174,600	197,400
Hospital	620,000	1,872,500	2,589,100	1,656,700	1,652,100
Total Enterprise Funds Debt	<u>2,072,500</u>	<u>3,354,400</u>	<u>4,146,200</u>	<u>3,325,200</u>	<u>3,179,500</u>
Total Debt Service Obligation	<u>\$ 31,778,800</u>	<u>26,300,900</u>	<u>26,923,700</u>	<u>28,432,900</u>	<u>25,643,200</u>

The total debt service amounts shown above include the total debt service for both general obligation (under “Debt Service Fund”) and revenue bond issues (under “Enterprise Fund”). The breakdown of general obligation debt service between principal and interest can be found on the “Principal and Interest Split” page. The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

Changes in Outstanding General Obligation Debt Service

The FY13 Total School Debt was \$17.2M. The FY14 projected school debt is \$18.9M an increase of \$1.6M or 9.5% over FY13. FY14 increase is due to a combination of adding the Auke Bay School renovations, Adair Kennedy field improvements, with the 2000B school renovations and 2002 school renovations bond refunding.

DEBT SERVICE FUND

COMPARATIVES

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
GO School Bonds:					
'00A School (OTC) (\$657K)	\$ 36,300	29,400	29,400	39,300	-
'03A School (\$20M)	1,593,300	1,601,900	1,601,900	-	-
'04A School (\$8.155M)	958,900	957,200	957,200	957,600	-
'04B School (\$4.345M)	535,800	534,800	534,800	531,400	-
'04C School (\$6.945M)	822,500	825,200	825,200	830,300	-
'05A School (\$8M)	738,700	739,400	739,400	739,000	743,300
'06 School (OTC) (\$1.94M)	151,100	174,600	174,600	50,000	335,300
'06B School (\$44.06M)	3,908,200	3,896,500	3,896,500	4,032,400	3,761,900
'06C School (\$5.995M)	733,500	733,600	733,600	737,100	739,900
'08A School (\$27.4M of \$36.695M)	3,224,600	3,221,400	3,221,400	3,221,100	3,217,600
'08A School (\$9.295M of \$36.395M)	1,093,700	1,092,600	1,092,600	1,093,200	1,092,100
'08B School (\$2.805M)	289,700	290,600	290,600	285,400	290,500
'09 School (\$1.17M)	142,900	139,000	139,000	140,100	141,600
'10 School (\$6M)	747,700	743,800	743,800	741,800	739,300
'11 School (\$5.8M)	655,500	660,200	660,200	659,600	658,800
'12 I Refund '00B & '02 (\$5.685M)	1,318,600	1,319,500	1,319,500	1,323,700	1,319,100
'12 II Refund '03A (\$9.08M)	265,300	318,000	318,000	1,892,300	1,902,200
'12 III A Bay Sch (\$11.3M)	-	1,319,500	1,357,500	1,270,400	1,246,800
'12 III Adair/Ken Turf (\$1.19M)	-	138,900	142,900	133,800	131,300
'12 III A Bay Sch Heating (\$700K)	-	81,800	81,800	78,700	77,300
'13 II A Bay Sch (\$8.1M)	-	211,000	-	905,500	902,300
Total School Debt	17,216,300	19,028,900	18,859,900	19,662,700	17,299,300
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	243,300	68,100	68,100	50,100	18,100
'03B CIP (\$13.25M)	9,589,500	643,100	643,100	-	-
'08C Pool (OTC) (\$662K)	81,200	53,000	53,000	39,500	31,100
'09 Pool (\$11.245M)	1,306,900	1,340,800	1,340,800	1,353,000	1,359,100
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	51,300	396,600	396,600	903,100	909,100
'13 I CIP (\$2.6M)	-	198,200	198,200	204,600	201,000
'14 II CIP (\$22.15)	-	-	-	1,580,900	1,586,200
'14 I Seawalk CIP (\$6.055)	-	-	-	403,900	403,200
Total Building Debt	11,672,200	3,099,800	3,099,800	4,935,100	4,907,800
Bond Maintenance Fees	-	-	-	8,200	5,700
Lease: '09 PRISM Lease	817,800	817,800	817,800	501,700	250,900
Total Areawide Debt	29,706,300	22,946,500	22,777,500	25,107,700	22,463,700

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY13 Actuals	FY14		FY15 Adopted Budget	FY16 Approved Budget
		Amended Budget	Projected Actuals		
FUNDING SOURCES:					
Interest Income	\$ 67,400	84,500	59,200	29,000	26,400
Bond Preimum	5,900	-	-	-	-
'13 II A Bay Sch Bond Premium	1,410,600	-	-	-	-
'12 III Refund '03B Bond Proceeds	7,415,000	-	-	-	-
Federal Subsidy	229,200	229,200	211,000	229,200	229,200
School Construction Reimb.	12,398,000	13,667,600	13,552,400	14,114,900	12,463,900
Property Tax	5,552,400	6,119,400	6,029,000	6,593,100	6,658,400
Support From:					
Sales Tax	1,481,900	1,507,800	1,507,800	2,617,800	2,613,000
Port Development Fund	-	-	-	403,900	403,200
Capital Projects	790,000	350,600	350,600	-	-
Fund Balance (To) From	355,900	987,400	1,067,500	1,119,800	69,600
Total Funding Sources	\$ 29,706,300	22,946,500	22,777,500	25,107,700	22,463,700
FUND BALANCE RESERVE	3,499,000	2,819,700	2,720,600	1,723,400	1,644,200
AVAILABLE FUND BALANCE	\$ 675,100	367,000	386,000	263,400	273,000

NOTES

This page is available for notes.

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 as follows:

- 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 and parks and landscape maintenance. Propriety funds are charged for services provided to them.

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

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

DEFINITIONS OF FUNDS

- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Capital Transit Department - This department is used to account for the CBJ's Roaded Service Area, Capital Transit function. Functions include activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Lands and Resources - This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is use to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garages. 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 social service programs.

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

DEFINITIONS OF FUNDS

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

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

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

- 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. The CBJ departmental budgets, which are accounted for as Enterprise Funds, include:

- Bartlett Regional Hospital - This fund is used 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 is used 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 is used to account for the activities of the CBJ's wastewater treatment operations. The wastewater utility provides for wastewater treatment facilities for most of the populated roaded areas. The wastewater utility is financially self-supported through user service fees.
- Water Utility - This fund is used 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 is used to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.

DEFINITIONS OF FUNDS

- Docks - This fund is used 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 is used to account for the collection and disposal of hazardous waste not accepted at the landfill and a recycling program.

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. The CBJ has two internal service funds:

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

Fiduciary Funds

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

GLOSSARY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Amortization	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Borough	A self-governing incorporated town.
Budget	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.</p> <p>Actuals – The actual expenditures incurred and funding sources received during the year indicated.</p> <p>Adopted Budget – A financial plan that has been officially adopted by the City and Borough Assembly.</p> <p>Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.</p>

GLOSSARY

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

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

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

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

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

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

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

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

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

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

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

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

GLOSSARY

Commodities and Services	A budgeted expenditure category including general goods and contractual professional services.
Contingency	An appropriation of funds to cover unforeseen events, which may occur during the budget year.
Core Services	These are the unique, independent and major functions provided by a department, which directly support its “mission statement”.
Cost of Services Measurement Focus	The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Depreciation	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
Encumbrances	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
Encumbrances/ Commitments Carried Over	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
Employment Status	<p>Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.</p> <p>Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p>Part-time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p> <p>Permanent Seasonal (PS): Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.</p>
Expenditures	<p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>The difference between expenditure and expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.</p>

GLOSSARY

Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.
Fines and Forfeitures	Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax and property tax, fines and forfeitures.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ's fiscal year ends June 30.
Fixed Assets	Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.
Fleet Fund	The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.
Formal Budgetary Integration	The management control technique through which the annual operating budget is recorded in the general ledger using budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.
Fund	An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.
F.T.E. (Full Time Equivalent)	2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour day.
GAAP	Generally Accepted Accounting Principles.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
General Support	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
Goals	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.

GLOSSARY

Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
Incremental Request	Programs and services which departments would like to have added (in priority order) if resources are available.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interdepartmental Charges Sales Tax	The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.
Interest Income	Revenue associated with CBJ management activities of investing idle cash in approved securities.
Interfund Loans	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
Interfund Transfers	<p>There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions. <p>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.</p> <p>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.</p>

GLOSSARY

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

Major Funds

The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet *both* of the following criteria:

10% criterion. An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.

5% criterion. An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.

If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.

GLOSSARY

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 provided services that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
Nonmajor Funds	Those funds not meeting the criteria for a major fund. See Major Funds.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

GLOSSARY

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