Presented by: The Manager
Introduced: April 1, 2015
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2015-20

An Ordinance Appropriating Funds from the Treasury
for FY16 City and Borough Operations

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2015, and ending June 30, 2016. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:	
State Support	$ 21,943,500
Federal Support	2,822,600
Taxes	96,730,000
Charges for Services	112,575,100
Licenses, Permits, Fees	13,266,300
Fines and Forfeitures	413,500
Sales	414,900
Investment and Interest Income	2,851,500
Rents and Leases	4,308,400
Other Miscellaneous Revenue	2,260,500
	257,586,300
TRANSFERS IN:	
Support From Other Funds	**62,108,300**
BUDGET RESERVE CONTRIBUTION	**(1,000,000)**
FUND BALANCE (CONTRIBUTION)/USAGE:	
Replacement Reserve	514,000
Fund Balance Excluding the General Fund	1,524,500
General Fund Fund Balance	309,900
Total Fund Balance (Contribution)/Usage	**2,348,400**
Total Revenues, Transfers In and Fund Balance Usage	**$ 321,043,000**

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

APPROPRIATION:

General Fund:	
Mayor & Assembly	$ 4,260,600
Law	2,165,400
Manager	1,597,100
Voter Information	7,000
Clerk	550,900
Management Information Systems	2,440,100
Libraries	2,960,900
Finance	5,528,900
Human Resources	594,900
Community Development	2,792,500
Capital City Rescue	4,268,000
General Engineering	420,100
Building Maintenance	2,498,800
Parks and Landscape	1,828,900
Capital Projects Indirect Cost Allocation	(524,300)
Interdepartmental Charges	(4,374,300)
Support to:	
School District	25,696,000
Other Funds	664,500
Total General Fund	**53,376,000**
Special Revenue Fund:	
Capital Transit	6,934,800
Lands and Resources	908,900
Affordable Housing	100,000
Eaglecrest Ski Area	2,841,700
Police	14,402,900
Streets	5,289,200
Capital City Fire	3,820,000
Parks and Recreation	4,866,400
Downtown Parking	495,400
Visitor Services	2,207,500
Sales Tax Full Cost Allocation	798,100
Hotel Tax Full Cost Allocation	16,400
Tobacco Excise Tax Full Cost Allocation	19,600
Community Development Block Grant	111,600
Library Contributions	25,000
Marine Passenger Fee Cost Allocation	5,500
Port Development Fee Cost Allocation	5,500
Interdepartmental Charges	(1,400,400)
Support To Other Funds	61,008,100
Total Special Revenue Funds	**102,456,200**
Jensen-Olson Arboretum Fund	**$ 89,300**

Enterprise Funds:	
Airport	$ 6,225,700
Harbors	3,598,600
Docks	1,436,800
Waste Management	1,259,300
Water	3,727,200
Wastewater	12,248,700
Bartlett Regional Hospital	89,717,900
Interdepartmental Charges	(11,000)
Support to Other Funds	340,000
Total Enterprise Funds	**118,543,200**
Internal Service Funds:	
Public Works Fleet	2,389,500
Fleet Replacement Reserve	2,899,100
Self-Insurance	21,528,700
Interdepartmental Charges	(25,264,200)
Total Internal Service Funds	**1,553,100**
Debt Service Fund	**23,236,100**
Capital Project Funds	**20,884,300**
Special Assessment Funds	457,900
Support to Other Funds	6,400
Total Special Assesment Funds	**464,300**
Work Force:	
CIP Engineering	2,021,000
Public Works Administration	253,600
Interdepartmental Charges	(2,274,600)
Total Work Force	-
Better Capital City	**440,500**
Total Appropriation	**$ 321,043,000**

Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 18th day of May, 2015.

Merrill Sanford, Mayor

Attest:

Laurie J. Sica, Municipal Clerk

BIENNIAL BUDGET

FISCAL YEAR 2016

YEAR 2 OF THE FY15/FY16 BIENNIAL BUDGET

City and Borough of Juneau Assembly

Merrill Sanford
Mayor

Karen Crane, *Chair*
Assembly Finance Committee

Jerry Nankervis
Assembly Member

Mary Becker
Assembly Member

Maria Gladziszewski
Assembly Member

Loren Jones
Assembly Member

Kate Troll
Assembly Member

Jesse Kiehl
Assembly Member

Debbie White
Assembly Member

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

VICINITY MAP

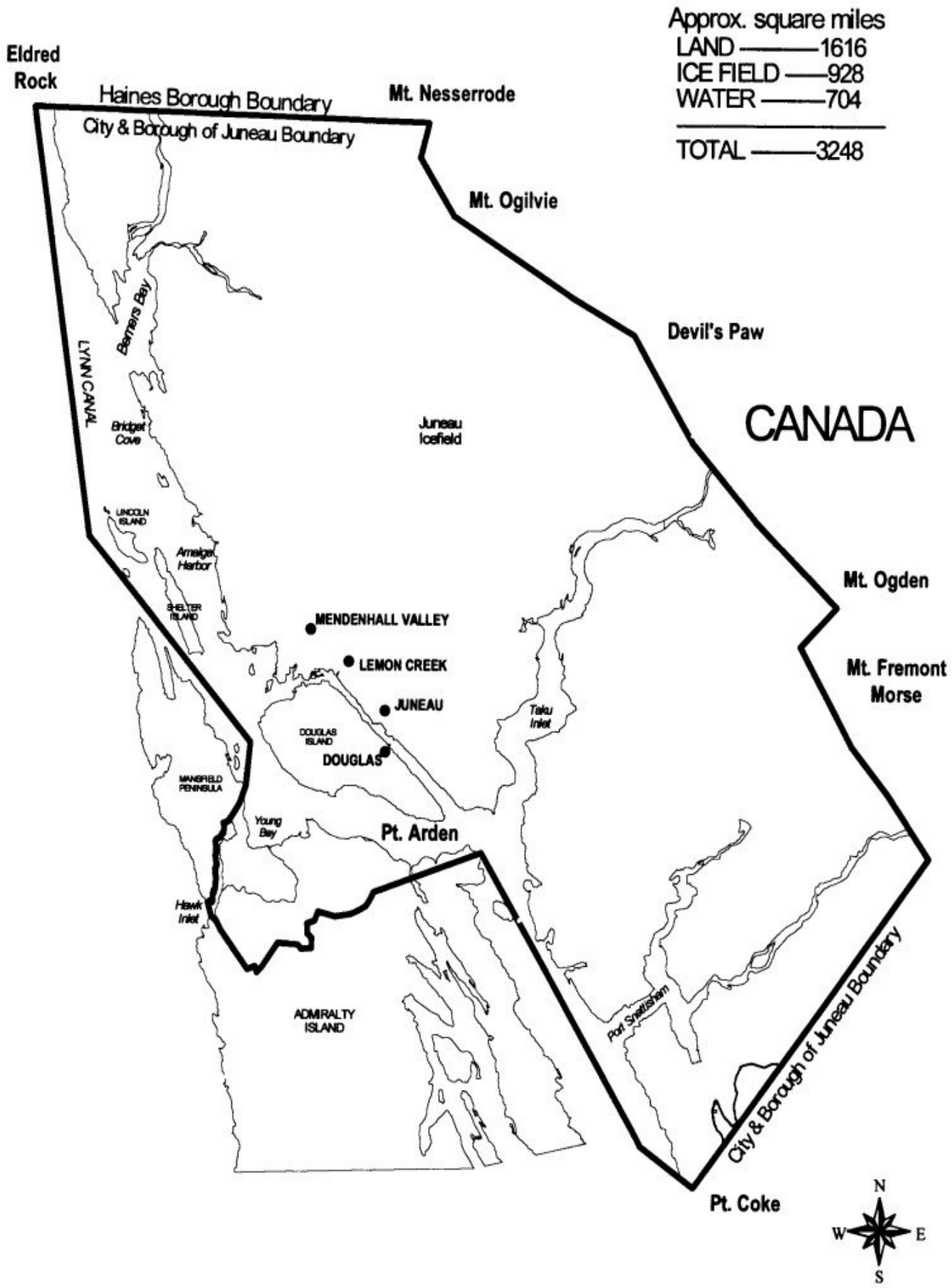

Approx. square miles
LAND ——— 1616
ICE FIELD —— 928
WATER ——— 704
TOTAL ——— 3248
Eldred Rock
Haines Borough Boundary
City & Borough of Juneau Boundary
Mt. Nesserrode
Mt. Ogilvie
Devil's Paw
CANADA
Mt. Ogden
Mt. Fremont Morse
Pt. Coke
City & Borough of Juneau Boundary
Berners Bay
LYNN CANAL
Bridget Cove
Juneau Icefield
LINCOLN ISLAND
Amalga Harbor
SHELTER ISLAND
MENDENHALL VALLEY
LEMON CREEK
JUNEAU
DOUGLAS ISLAND
DOUGLAS
Taku Inlet
MANSFIELD PENINSULA
Young Bay
Pt. Arden
Hawk Inlet
ADMIRALTY ISLAND
Port Snettisham
N
W
E
S

TABLE OF CONTENTS

Area Maps ii

Table of Contents iv

Overview of Governmental Functions vi

User's Guide x

Overview:
- City Manager's Budget Message 1
- Executive Summary 4

Financial Summaries:
- Summary of Revenues 7
- Summary of Expenditures 9
- Summary of Staffing 11
- Interdepartmental Charges 12
- Support to/Support from Other Funds 14
- Changes in Fund Balances 18

Property Assessment and Taxation 23

Major Revenue Analysis 29

Capital Projects 43

General Governmental Funds:
- General Fund Summary 45
- Roaded Service Area Summary 46
- Fire Service Area Summary 48

Mayor and Assembly 49

Administration:
- City Manager 53
- City Clerk 57
- Human Resources 61
- Management Information Systems 67

Community Development 71

Eaglecrest 77

Education 87

Engineering 91

Finance 97

Fire 105

Lands and Resources 111

Law 115

Libraries 121

Parks and Recreation 127

Police 147

TABLE OF CONTENTS

Public Works:
Administration 155
Capital Transit 161
Streets 167

Nondepartmental Special Revenue Funds:
Hotel Tax 174
Tobacco Excise Tax 174
Sales Tax 175
Port Development 176
Library Minor Contributions 176
Marine Passenger Fee 177
Affordable Housing 178
Community Development Block Grant 178

Enterprise Funds:
Summary 179
Airport 181
Docks 187
Harbors 193
Hospital 197
Waste Management 203
Wastewater 207
Water 213

Internal Service Funds:
Fleet Services:
Public Works Fleet Maintenance 219
Equipment Acquisition Fund 225
Risk Management 227

Special Assessments/Debt Service Funds:
Special Assessments 233
Debt Service Fund 237

Definitions of Funds 243

Glossary 247

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

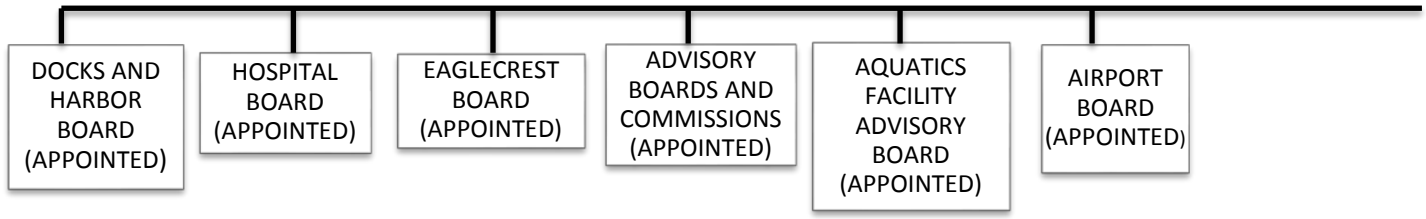
Capital Projects

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

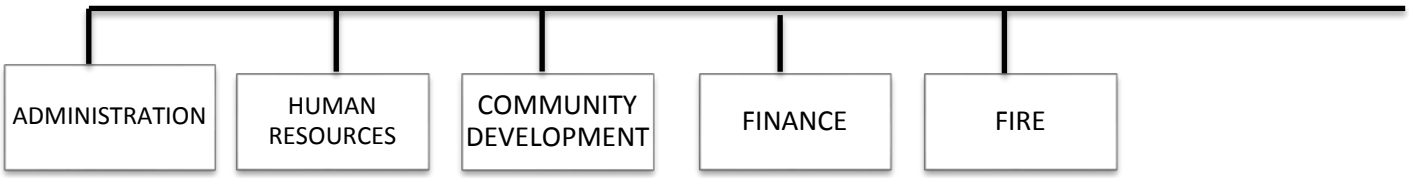


Port Director
Office Manager
Downtown Office Supervisor
Auke Bay Operations Supervisor

Administrator
Staff
Guild
Nursing
Ancillary
Administrative Departments
Physician Offices

General Manager
Base Operations
Mountain Operations
Mountain Safety
Snow Sports School
Sales & Marketing

Terminal Maintenance
Rescue and Fire Fighting
Security
Airfield Maintenance
Airport Administration
Landside
Capital Projects



City Clerk
MIS
Lands and Resources
Teen Health Center
Emergency Service/ Public Information
Libraries/Museum

Risk Management
Wellness Program

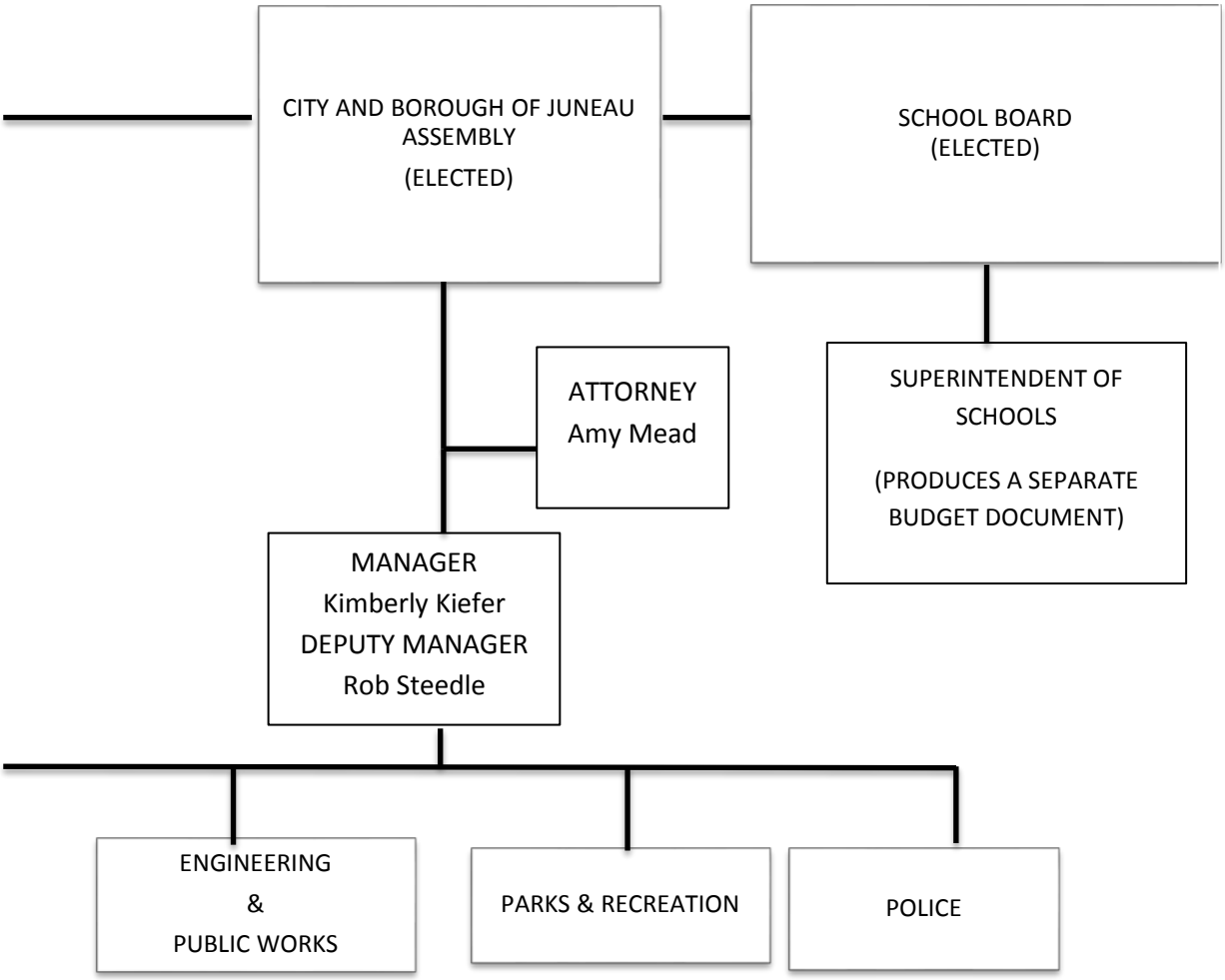
Mining Permits
Building Inspections
Planning
Litter and Zoning

Assessor
Controller
Purchasing
Treasury
Sales Tax

Fire Operations
Fire Prevention and Education
Emergency Medical Services

OVERVIEW OF GOVERNMENTAL FUNCTIONS

hierarchical structure of the administration.



General Engineering
Water Connection
Capital Improvement Projects
Fleet Maintenance
Street Maintenance
Capital Transit
Waste Management
Wastewater
Water

Parks and Landscaping
Recreation
Facility Maintenance
Youth Center
Treadwell Arena
Jensen-Olson Arboretum

Patrol
Dispatching
Parking Control
Records
Metro
Community Work Service Program
Investigation

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

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

Mayor and Assembly through Debt Service Fund
These sections contains comparative schedules for expenditures and funding sources, budget highlights, core services, and 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.

CITY MANAGER'S BUDGET MESSAGE

June 17, 2015

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the official Budget Book detailing the FY16 Budget, formally adopted by the Assembly on May 18, 2015. This is the second year of the FY15 and FY16 biennial budget period. 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 budget is brought back before the Assembly for review and formal adoption.

In order to balance the FY16 Budget, it has been necessary to use some fund balance, to make significant budget reductions, and to implement increases in the tobacco and sales taxes. The increased sales tax revenue is the result of reducing the income lost to exemptions. CBJ will also receive a significant Payment in-lieu of Taxes (PILT) funding from the federal government that was not originally included in the FY16 approved budget. In developing the FY15 & 16 budgets, significant emphasis was placed on working towards a "sustainable" level of general government expenditures and revenues. Both the Assembly and staff committed significant time over the past year to cut costs (through efficiencies and organization changes) and raise revenues. This combined effort has significantly improved the CBJ financial position. I feel that the budget reductions and tax revenue increases represent a good balance in meeting the public's service expectations.

The biggest uncertainty in the near term is the level of budget reductions coming from the State of Alaska. The CBJ budget components most directly affected by state funding are education, capital improvement projects (CIP), and revenue sharing. The recently adopted state budget did reduce state funding to education operations while CBJ increased funding by $900,000. We received $3 million in state General Fund CIP funds for the water utility and $2 million for revenue sharing. Overall state CIP funding was lower than in prior years and we are planning for how to allocate more local funds to meet critical CIP needs. The bigger risk from state reductions is the impact from job losses and reduced CIP spending on the overall economy. Our property and sales tax collections have been stable to growing slightly; if this trend reverses additional budget adjustments will be needed. Over the next year I will focus on implementing the recent budget reductions, primarily to Parks & Recreation, Engineering and Public Works departments, and continue to evaluate additional ways to reduce expenditures.

COMBINED BUDGET SUMMARY

The combined FY16 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 $318.8 million, as summarized on page 4. Budgeted revenues total $316.4 million with an additional $2.4 million being drawn from various fund balance accounts. The major variances between the FY15 Amended, FY16 Approved and FY16 Adopted budgets are highlighted below.

CITY MANAGER'S BUDGET MESSAGE

GENERAL GOVERNMENT OPERATIONS

FY16 Adopted expenditures are $65.6 million, basically unchanged from the FY16 Approved budget. The FY16 budget is $969,600 less than FY15. Though the updated FY16 expenditures did not change there are significant budget reductions that offset increases in grants. City department operating budgets were reduced by $1.4 million. The significant reductions were realized in Parks & Recreation, Engineering & Public Works Departments. The $1.4 million of new expenditures are from new community grants (Juneau Housing First), Marine Passenger Fee funded grants and 2 operating department grants (Library and Police).

FY16 Adopted revenues are estimated at $63.9 million and there is a $1.7 million draw from available fund balance. Significant revenue changes are: 1) $2.4 million increase of federal revenue; 2) $1.7 million increase in tobacco taxes, 3) $1.9 million decrease in property taxes (Approved budget included a proposed 0.44 mill rate increase that was not needed.); and 4) a net sales tax increase of $800,000. This net increase of $2.4 million in revenue reduced the need to draw more funds from fund balance or the budget reserve.

SCHOOL DISTRICT

Overall FY16 Adopted expenditures are $85.5 million, a net decrease of $2.6 million from FY16 Approved. The change includes a $3 million reduction in State funding needed for the retirement programs and $1 million increase in special revenue funded expenditures (partially funded by an increase in general governmental support of $0.8 million).

ENTERPRISE FUNDS

Total expenditure authorization for all enterprise funds is increased by $1.8 million from the FY16 Approved budget. The Enterprise funds cover their operating costs through charges for services and grants. Each Enterprise provided an updated budget presentation in April and May where final budgets were presented. FY16 budgets are as follows:

- Operationally the Hospital's expenses are $90.1 million, up $2.4 million (primarily in personnel services). Overall financial operations are resulting in a $300,000 increase in hospital fund balance.
- Airport authorized expenditures are $6.2 million. Overall financial operations are resulting in a $0.2 million increase in airport fund balance.
- Docks & Harbors authorized expenditures total $5 million. Overall financial operations are resulting in a $0.8 million increase in their fund balance.
- Water, Wastewater, and Waste Management funds authorized expenditures total $17.2 million. Overall financial operations for Water, Wastewater and Waste Management are resulting in a $1.1 million increase, $1.4 million decrease and $0.1 million increase in utility fund balances respectively.

CAPITAL IMPROVEMENT PROJECTS

Total FY16 capital improvement project (CIP) funding authorization from CBJ is $21 million. FY16 funding is up $2.4 million from FY15 Amended budget. Increased funding sources are city sales tax of $1.9 million (expended on general government buildings and roads) and $0.5 million from state and city Marine Passenger Fees.

OPERATIONAL AND DEBT SERVICE MILL LEVIES

The FY16 operating budget portion of the property tax mill rate is 9.26 mills. The rate has been unchanged since 2007. At this rate we are projected to collect $40 million to fund education and other general government programs.

General Government FY16 Adopted debt service expenditure authorization is $23.2 million, a net increase of $0.7 million (3%). The debt service consists of payments for: 1) general obligation bonds: $17.3 million for schools, 2) $5.7 million for other CBJ capital projects (buildings and docks) and 3) $0.2 million operating capital leases. The funding for school bond payments comes from the State of Alaska ($12.5 million) and property taxes ($4.8 million). The funding for other CBJ capital projects bond payments comes from sales tax ($1.9 million), property tax ($1.9 million) and Port Development Fees ($1.9 million). To meet these obligations the debt service portion of property tax mill rate is 1.5 mills, unchanged from FY15, and raises $6.7 million in tax revenue.

SUMMARY

I appreciate the hard work put in by the Assembly and CBJ staff to balance this year's budget. The Assembly increased revenues by $2.7 million between tobacco tax and revisions in sales tax exemptions. CBJ staff reduced general government expenditures by $1.4 million and the Federal Government provided $2.4 million from Payment in Lieu of Taxes and Secure Rural Schools programs.

The FY16 budget was balanced with a mix of increased revenue, operating reductions, and use of fund balance. In addition, the FY16 budget maintains most of the reductions in services implemented over the past five years. At the end of FY16 we project approximately $8.1 million in general government available fund balance. The recent growth in fund balance is the result of operating departments extra efforts to reduce costs and carry forward funds from FY14 & FY15. In addition to the available fund balance, we project $13.05 million in the restricted budget reserve fund balance. As mentioned above the biggest uncertainty in the near term is the level of budget reductions coming from the State of Alaska and their potential effect on the economy.

We are already looking toward ways to balancing the FY17/18 budget. Over the next year management and staff will fully implement the budget reductions and revenue increased incorporated into the FY16 budget. Juneau's economy is stable, as is our population. The Assembly recently adopted the Juneau Economic Development Plan and community agencies and businesses will be joining with the Assembly to diversify the economy. As City Manager, I appreciate the work CBJ employees have undertaken over the past five years to reduce expenditures and be wise consumers. I appreciate the Assembly's and the community's support in providing the City with the necessary resources and funding that allows us 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 1: the FY15 Amended and FY16 Approved Budgets and 2: FY16 Approved and FY16 Adopted Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title "Budget Highlight".

	FY15 Amended	FY16 Approved	% Change	FY16 Adopted	% Change
Funding Sources:					
State Support *(Note #1)*	$ 148,924,300	74,787,100	(49.78)	70,299,200	(6.00)
Federal Support *(Note #2)*	7,374,600	4,795,800	(34.97)	7,707,600	60.72
Taxes *(Note #3)*	93,373,100	96,051,300	2.87	96,730,000	0.71
Charges for Services *(Note #4)*	113,991,700	110,498,800	(3.06)	117,743,500	6.56
Licenses, Permits, Fees *(Note #5)*	12,588,400	12,659,500	0.56	13,266,300	4.79
Sales	390,700	401,300	2.71	414,900	3.39
Rentals & Leases	4,361,100	4,417,500	1.29	4,656,300	5.41
Fines and Forfeitures *(Note #6)*	602,900	648,700	7.60	413,500	(36.26)
Investment & Interest Income *(Note #7)*	2,640,800	3,008,100	13.91	2,851,500	(5.21)
Special Assessments (LIDS)	120,500	89,100	(26.06)	106,100	19.08
Other Miscellaneous Revenue	2,101,100	2,101,700	0.03	2,154,400	2.51
Fund Balance Usage (Contribution) *(Note #8)*	3,671,700	8,340,400	(127.15)	2,431,900	(70.84)
Total Funding Sources	**390,140,900**	**317,799,300**	**(18.54)**	**318,775,200**	**0.31**
Expenditures:					
General Government, City *(Note #9)*	66,591,500	65,235,200	(2.04)	65,621,900	0.59
General Government, School District *(Note #10)*	157,807,800	88,084,400	(44.18)	85,536,500	(2.89)
Non-Board Enterprise	17,405,400	17,240,300	(0.95)	17,235,200	(0.03)
Board Controlled *(Note #11)*	100,110,400	101,984,800	1.87	103,809,700	1.79
Internal Service Funds *(Note #12)*	3,619,800	2,509,300	(30.68)	1,553,100	(38.11)
Debt Service *(Note #13)*	25,107,700	22,463,700	(10.53)	23,236,100	3.44
Capital Projects *(Note #14)*	18,616,300	19,551,300	5.02	20,884,300	6.82
Special Assessments	441,500	289,800	(34.36)	457,900	58.01
Special Appropriations	440,500	440,500	-	440,500	-
Total Expenditures	**$ 390,140,900**	**317,799,300**	**(18.54)**	**318,775,200**	**0.31**

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

1. State Support –The FY16 Adopted Budget has a decrease of $4,487,900 in State Support, with the most significant change being a $4.9M decrease in the State's contribution to the Juneau School District's retirement programs (PERS and TERS). The FY15 Amended Budget includes a one-time $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 $1.2M decrease in State Support to Education. The $74.1M decrease between FY15 and FY16 is due to a decrease in the State's contribution to the School District's retirement system of $72.7M and a $1.65M decrease in School Construction Debt Reimbursement.

2. Federal Support – The FY16 Adopted Budget has an increase of $2,911,800, primarily due to a one-year $1.8M extension of the Federal Payment in Lieu Taxes program (PILT) an extension of the Secure Rural Schools Act, resulting in $637K of FY16 funding. The remainder of the increase includes $475,000 in Miscellaneous Grants.

3. Tax Revenues – The increase between the FY16 Adopted and FY16 Approved Budgets include an increase of $775,000 in sales tax revenues, an increase of $1.7M in tobacco excise tax revenues, offset by a decrease of $1.864,300 (3.8%) in Property Tax Revenue. The decrease in property taxes resulted from a proposed mill rate increase in the FY16 Approved Budget not being included in the FY16 Adopted Budget.

4. Charges for Services – The increase in FY16 Adopted incude an increase of $5.1M in Bartlett Regional Hospital user fee increases, $1.8M in Water and Sewer rate increases along with $400,000 in increased revenues from Ambulance billing.

5. Licenses, Permits and Fees – The FY16 Adopted Budget increase is due to School District fee increases.

6. Fines and Forfeitures – The decrease in the FY16 Adopted Budget is primarily the result of overestimating revenues for JPD Minor Offences in the FY15 and FY16 Approved Budgets.

7. Investment and Interest Income –The FY16 Adopted Budget decreased by $156,600 over the FY16 Approved Budget, still an increase of $210,800 over FY15 Amended.

8. Fund Balance Usage (Contribution) – The FY16 Adopted Budget draw on Fund Balance decreased $5.9M primarily due to an increase of $5.1M in Bartlett Regional Hospital user fee increases, along with $400,000 in increased revenues from Ambulance billing.

9. General Government, City – The FY16 Adopted Budget increased by $386,700 over FY16 Approved, with a decrease of $969,600 over FY15 Budget.

10. School District – The decrease between FY16 Approved and FY16 Adopted Budget is directly related to the decrease in funding received from the State for the School District's retirement programs. A $3.0M decrease is attributable to PERS/TERS, offset by a $1.0M increase in Special Revenue Funded Expenditures.

11. Board Controlled – The increase in the FY16 Adopted Budget is primarily the result of increases of $2.0M for the Bartlett Regional Hospital, offset by a decrease of $217,600 directly related to reductions in the expenditure budget for the Juneau International Airport.

12. Internal Service Funds –The decrease in the FY 16 Approved $956,200 decrease was primarily due savings in health care coverage.

13. Debt Service –The increase in the FY16 Approved over the FY16 Adopted is primarily due to the issuance of general obligation bonds originally approved by voters in 2012. The increase in expenditures is being funded by sales tax.

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. Details are included in the FY16 CIP Resolution.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY16 Adopted Budget includes funding for 1,721.55 Full Time Equivalent (FTE) positions. The FY16 Adopted Budget staffing is 22.08 FTEs less than the FY15 Amended staffing level. The decrease consists of:

- an increase of 0.48 FTEs in the General Fund
- a decrease of 2.95 FTEs in the Special Revenue Funds, excluding the School District
- a decrease of 17.28 FTEs in the School District
- a decrease of 0.58 FTEs in the Enterprise Funds
- a decrease of 1.50 FTEs in Capital Project – Engineering
- a decrease of 0.25 FTEs in Public Works Administration

Total FTE staffing changes and a reconciliation between FY15 Adopted Staffing, FT15 Amended Staffing, and FY16 Adopted Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	FTE
FY15 Adopted Staffing, referenced in full time equivalent positions (FTEs)	**1,714.01**
FY15 General Government and Enterprise midyear staffing changes *(Note 1 below)*	(0.33)
FY15 School District increases (decreases)	28.20
FY15 Amended Staffing, referenced in full time equivalent positions (FTEs)	**1,741.88**
FY16 General Government and Enterprise increases *(Note 2 below)*	2.75
FY16 General Government and Enterprise decreases *(Note 3 below)*	(5.80)
FY16 School District increases (decreases)	(17.28)
FY16 Adopted Staffing, referenced in full time equivalent positions (FTEs)	**1,721.55**
(1) FY15 General Government and Enterprise Midyear Staffing Changes	
Community Development: Increased position to full time to handle increased workload	0.25
Libraries: Added grant funded positions	1.67
Building Maintenance: Eliminated mechanic position	(1.00)
Parks and Recreation: Reduced position hours	(0.50)
Hospital: Increased position hours	1.00
Police: Added grant funded position	(1.75)
	(0.33)
(2) FY16 General Government and Enterprise Increases	
Finance: Addition of Sales Tax Compliance Accountant I position	1.00
Libraries: Additional staffing to manage increased hours of operation at new facility	0.75
Wastewater: Reinstate Laboratory Technician	1.00
	2.75
(3) FY16 General Government and Enterprise Decreases	
City Clerk: FTE adjustment to reflect actual staffing	(0.02)
Engineering: Eliminate Engineeer position, split Director & Admin. Assistant with Public Works	(1.75)
Parks and Landscape: Eliminate Superintendent position	(1.00)
Parks and Recreation: Eliminate Pool Manager and Head Guard positions, reduce hours	(2.91)
Public Works Streets: Reduce Equipment Operator hours	(0.04)
Airport: Eliminate Custodian position, reduce Inspector position to part time	(1.24)
Hospital: Reduce position hours	1.41
Public Works Admin: Add Admin. I position, split Director and Admin. III with Engineering	(0.25)
	(5.80)

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
State Support:					
Foundation Funding	$ 37,666,800	38,020,100	38,004,400	37,767,700	38,564,700
School Construction Debt Reimb	13,557,400	14,114,900	14,120,800	12,463,900	12,469,800
Contribution for School PERS/TRS	13,176,200	78,174,100	78,174,100	10,393,300	5,455,300
State Shared Revenue	2,514,400	2,535,600	2,716,700	2,530,000	2,535,600
School Grants	4,841,800	4,719,700	4,716,500	4,855,500	4,335,700
State Aid to Schools	898,100	1,737,000	1,701,500	1,160,000	-
ASHA "In Lieu" Tax	47,700	40,000	52,600	40,000	40,000
State Marine Passenger Fee	4,400,000	4,275,000	4,518,200	4,275,000	4,611,900
Miscellaneous Grants	3,087,100	5,307,900	5,889,800	1,301,700	2,286,200
Total State Support	**80,189,500**	**148,924,300**	**149,894,600**	**74,787,100**	**70,299,200**
Federal Support:					
Federal "In Lieu" Tax	-	1,700,000	1,895,700	-	1,800,000
Secure Rural Schools/Roads	556,000	637,000	679,400	-	637,000
Federal Bond Subsidy	211,000	229,200	229,200	229,200	212,700
Miscellaneous Grants	4,617,800	4,808,400	4,566,200	4,566,600	5,057,900
Total Federal Support	**5,384,800**	**7,374,600**	**7,370,500**	**4,795,800**	**7,707,600**
Local Support:					
Taxes:					
Property	45,171,900	46,209,100	45,918,800	48,558,300	46,694,000
Sales	43,984,400	43,675,000	43,675,000	44,025,000	44,800,000
Alcohol	954,000	934,000	934,000	943,000	943,000
Tobacco Excise	1,330,500	1,280,000	1,483,000	1,225,000	2,943,000
Hotel	1,303,900	1,275,000	1,325,000	1,300,000	1,350,000
Total Taxes	**92,744,700**	**93,373,100**	**93,335,800**	**96,051,300**	**96,730,000**
Charges for Services:					
General Fund	1,485,300	1,134,600	1,541,700	1,133,900	1,536,000
Special Revenue Funds	4,395,600	4,237,000	3,775,200	4,256,300	4,346,200
Enterprise Funds	101,888,000	108,620,100	108,890,100	105,108,600	111,861,300
Total Charges for Services	**107,768,900**	**113,991,700**	**114,207,000**	**110,498,800**	**117,743,500**
Licenses, Permits, Fees:					
General Fund	888,200	795,900	848,400	962,900	751,400
Special Revenue Funds	10,449,100	10,802,500	10,850,800	10,706,600	11,510,900
Enterprise Funds	857,900	900,000	826,600	900,000	914,000
Special Assessments	215,100	90,000	90,000	90,000	90,000
Total Licenses Permits, Fees	**12,410,300**	**12,588,400**	**12,615,800**	**12,659,500**	**13,266,300**
Fines and Forfeitures:					
General Fund	91,200	112,400	64,500	114,100	94,400
Special Revenue Funds	248,600	446,700	310,100	494,700	278,500
Enterprise Funds	10,400	12,800	17,800	12,800	12,800
Special Assessments	30,900	31,000	41,100	27,100	27,800
Total Fines and Forfeitures	**$ 381,100**	**602,900**	**433,500**	**648,700**	**413,500**

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Sales:					
General Fund	$ 3,900	10,200	11,000	10,200	10,700
Special Revenue Funds	322,300	350,500	841,000	361,100	369,200
Enterprise Funds	39,400	30,000	35,000	30,000	35,000
Total Sales	**365,600**	**390,700**	**887,000**	**401,300**	**414,900**
Investment & Interest Income:					
General Fund	1,843,000	1,951,200	1,719,200	2,187,100	2,172,100
Permanent Fund	312,000	188,000	188,000	201,000	201,000
Special Revenue Funds	25,800	16,700	20,900	14,000	22,300
Enterprise Funds	1,139,200	399,300	377,800	512,400	362,600
Internal Service	73,200	56,600	56,600	67,200	67,200
Debt Service	57,200	29,000	29,100	26,400	26,300
Total Investment & Interest	**3,450,400**	**2,640,800**	**2,391,600**	**3,008,100**	**2,851,500**
Rents and Leases:					
General Fund	-	700	1,000	700	700
Special Revenue Funds	1,475,100	1,479,800	1,313,100	1,536,200	1,511,100
Permanent Fund	10,600	11,800	11,800	11,800	11,800
Enterprise Funds	2,716,200	2,868,800	3,377,200	2,868,800	3,132,700
Total Rents and Leases	**4,201,900**	**4,361,100**	**4,703,100**	**4,417,500**	**4,656,300**
Donations:					
General Fund	3,100	22,000	35,900	22,000	24,800
Special Revenue Funds	51,200	28,700	28,300	28,700	78,700
Total Donations	**54,300**	**50,700**	**64,200**	**50,700**	**103,500**
Other:					
Special Assessments (LIDS)	415,300	120,500	137,800	89,100	106,100
Bond Proceed & Premiums	454,400	-	-	-	-
Student Activities Fundraising	1,602,900	1,950,000	1,950,000	1,950,000	1,950,000
Other Miscellaneous Revenues	311,800	100,400	93,300	101,000	100,900
Total Other	**2,784,400**	**2,170,900**	**2,181,100**	**2,140,100**	**2,157,000**
Total Local Support	**224,161,600**	**230,170,300**	**230,819,100**	**229,876,000**	**238,336,500**
Total Revenues	**309,735,900**	**386,469,200**	**388,084,200**	**309,458,900**	**316,343,300**
Fund Balance Usage (Contribution):					
Budget Reserve Contribution	(10,030,800)	(650,000)	(650,000)	(1,000,000)	(1,000,000)
General Fund	(971,900)	1,040,400	(243,800)	885,300	309,900
Equipment Acquisition Fund	(58,100)	166,900	(568,000)	335,000	514,000
Other Funds	4,918,100	3,114,400	(4,906,600)	8,120,100	2,608,000
Total Fund Balance Usage (Contribution)	**(6,142,700)**	**3,671,700**	**(6,368,400)**	**8,340,400**	**2,431,900**
Total Revenues, Fund Balance Usage and Contributions	**$ 303,593,200**	**390,140,900**	**381,715,800**	**317,799,300**	**318,775,200**

SUMMARY OF EXPENDITURES BY FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
General Fund:					
Mayor & Assembly	$ 5,171,800	4,640,500	4,591,900	3,218,000	4,260,600
Law	1,834,000	2,093,400	2,066,800	2,132,700	2,165,400
Administration:					
Manager	1,691,900	2,130,900	2,145,600	1,545,300	1,604,100
Clerk	472,000	546,600	519,200	558,800	550,900
Mgmt Information Systems	2,033,000	2,427,700	2,377,800	2,456,300	2,440,100
Human Resources	545,500	577,000	571,200	602,500	594,900
Libraries	2,280,500	2,946,600	2,696,600	2,857,300	2,960,900
Finance	5,015,600	5,326,600	5,172,300	5,572,000	5,528,900
Community Development	3,905,600	3,726,100	3,573,800	2,875,100	2,792,500
Capital City Rescue	4,279,400	4,202,000	4,202,000	4,332,200	4,268,000
General Engineering	457,900	443,100	400,800	467,200	420,100
Building Maintenance	2,279,100	2,385,900	2,391,600	2,505,000	2,498,800
Parks and Landscape	1,707,900	1,945,600	1,855,800	1,996,800	1,828,900
Capital Projects Indirect Cost	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,201,200)	(4,261,400)	(4,310,300)	(4,392,900)	(4,374,300)
Return Marine Passenger Fee Proceeds	33,100	-	-	-	-
Support to other funds	25,439,500	25,741,900	25,741,900	25,741,900	26,360,500
Total	**52,421,300**	**54,348,200**	**53,472,700**	**51,943,900**	**53,376,000**
Special Revenue Funds:					
Visitor Services	1,998,800	2,155,100	2,115,500	2,169,700	2,207,500
Downtown Parking	602,400	504,100	481,400	496,200	495,400
Affordable Housing	-	152,000	152,000	-	100,000
Lands	2,150,600	860,000	740,500	906,900	908,900
Education - Operating	75,679,000	143,109,800	142,518,200	73,996,900	70,541,100
Education - Special Revenue	13,516,800	14,698,000	14,785,600	14,087,500	14,995,400
Eaglecrest	2,513,800	2,846,300	2,013,500	2,881,700	2,841,700
Service Areas:					
Police	12,826,100	13,966,700	13,755,200	14,469,600	14,402,900
Streets	5,021,400	5,324,300	4,871,100	5,496,600	5,289,200
Parks and Recreation	4,909,000	4,970,100	4,720,800	5,195,400	4,866,400
Capital Transit	6,427,000	6,695,400	6,626,800	6,992,900	6,934,800
Capital City Fire	3,232,200	3,906,700	3,853,600	3,951,400	3,820,000
Sales tax	773,800	698,400	700,900	717,800	798,100
Hotel tax	29,400	13,800	13,900	14,300	16,400
Tobacco Excise tax	16,600	16,400	16,400	17,000	19,600
Community Development Block Grant	-	-	-	-	111,600
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	(1,278,700)	(1,288,800)	(1,343,900)	(1,405,600)	(1,400,400)
Return Marine Passenger Fee Proceeds	1,519,200	-	-	-	-
Support to other funds	69,857,400	57,339,400	57,642,100	57,787,800	61,088,100
Total	**199,805,800**	**255,978,700**	**253,674,600**	**187,787,100**	**188,072,700**

SUMMARY OF EXPENDITURES BY FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Permanent Fund:					
Jensen-Olson Arboretum					
Support to other funds	**$ 85,800**	**87,500**	**87,500**	**89,300**	**89,300**
Enterprise Funds:					
Airport	$ 5,506,300	6,202,700	6,202,500	6,395,800	6,225,700
Harbors	3,195,000	3,551,900	3,547,400	3,620,800	3,598,600
Docks	1,188,500	1,403,500	1,394,400	1,432,100	1,436,800
Waste Management	1,105,700	1,775,400	1,462,100	1,264,300	1,259,300
Water	3,162,100	3,640,300	3,622,600	3,727,200	3,727,200
Wastewater	9,300,800	11,989,700	11,953,700	12,248,800	12,248,700
Bartlett Regional Hospital	78,086,700	86,117,000	86,007,000	87,665,400	89,717,900
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Support to other funds	900,000	770,000	880,000	450,000	340,000
Total	**102,434,100**	**115,439,500**	**115,058,700**	**116,793,400**	**118,543,200**
Internal Service Funds:					
Public Works Fleet	2,405,100	2,561,000	2,307,700	2,583,000	2,389,500
Equipment Acquisition Fund	2,010,400	4,868,600	4,203,700	2,647,500	2,899,100
Risk Management	17,748,600	21,903,100	19,658,300	23,435,300	21,528,700
Interdepartmental Charges	(23,086,200)	(25,712,900)	(25,464,900)	(26,156,500)	(25,264,200)
Total	**(922,100)**	**3,619,800**	**704,800**	**2,509,300**	**1,553,100**
Capital Projects:					
Capital Projects	23,654,800	18,616,300	18,616,300	19,551,300	20,884,300
Support to other funds	1,457,800	-	-	-	-
Total	**25,112,600**	**18,616,300**	**18,616,300**	**19,551,300**	**20,884,300**
Debt Service Fund:					
Debt Service	23,357,100	25,107,700	23,748,400	22,463,700	23,236,100
Total	**23,357,100**	**25,107,700**	**23,748,400**	**22,463,700**	**23,236,100**
Special Assessments:					
Special Assessments	166,100	441,500	263,800	289,800	457,900
Support to other funds	11,000	11,000	8,500	11,000	6,400
Total	**177,100**	**452,500**	**272,300**	**300,800**	**464,300**
Work Force:					
CIP Engineering	549,500	2,173,800	519,100	2,257,900	2,021,000
Public Works Administration	391,100	441,900	315,200	445,800	253,600
Interdepartmental Charges	(940,600)	(2,615,700)	(834,300)	(2,703,700)	(2,274,600)
Total	**-**	**-**	**-**	**-**	**-**
Total All Funds (Gross) Before Better Capital City	**402,471,700**	**473,650,200**	**465,635,300**	**401,438,800**	**406,219,000**
Better Capital City	**425,300**	**440,500**	**440,500**	**440,500**	**440,500**
Total All Funds (Gross)	**402,897,000**	**474,090,700**	**466,075,800**	**401,879,300**	**406,659,500**
Support to other funds	**(99,303,800)**	**(83,949,800)**	**(84,360,000)**	**(84,080,000)**	**(87,884,300)**
Total Expenditures	**$303,593,200**	**390,140,900**	**381,715,800**	**317,799,300**	**318,775,200**

SUMMARY OF STAFFING

	FY12 FTE	FY13 FTE	FY14 FTE	FY15 Amended FTE	FY16 Approved FTE	FY16 Adopted FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	9.40	11.40	11.00	11.00	11.00
Administration:						
Manager	8.00	8.00	8.00	9.00	9.00	9.00
Clerk and Elections	3.70	3.70	3.70	3.70	3.70	3.68
Mgmt Information Systems	13.66	13.66	13.66	13.66	13.66	13.66
Human Resources	4.30	4.30	4.30	4.40	4.40	4.40
Libraries	22.22	22.22	22.22	26.53	24.86	27.28
Finance	47.00	45.25	45.80	45.00	45.00	46.00
Community Development	26.50	26.25	24.75	23.00	22.75	23.00
General Engineering	4.90	3.55	3.55	3.35	3.35	3.10
Building Maintenance	11.75	11.75	11.75	10.75	10.75	10.75
Parks and Landscape	17.46	17.47	17.81	17.56	17.56	16.56
Totals	**177.89**	**174.55**	**175.94**	**176.95**	**175.03**	**177.43**
Special Revenue Funds:						
Visitor Services	7.16	7.33	7.33	7.33	7.33	7.33
Capital Transit	38.83	38.83	38.83	39.48	39.48	39.48
Downtown Parking	0.50	0.31	0.31	0.31	0.31	0.31
Lands	3.00	3.00	3.00	3.00	3.00	3.00
Education	750.18	678.06	680.48	689.03	660.83	671.75
Eaglecrest	31.92	31.92	33.88	33.63	33.63	33.63
Police	95.34	95.34	94.84	93.84	92.84	93.84
Streets	25.75	24.75	21.80	22.30	22.30	22.26
Parks and Recreation	62.27	61.87	59.95	53.67	53.21	50.76
Capital City Fire	44.86	44.98	44.98	44.98	44.98	44.98
Totals	**1,059.81**	**986.39**	**985.40**	**987.57**	**957.91**	**967.34**
Enterprise Funds:						
Airport	29.42	29.42	29.42	35.08	35.08	33.84
Harbors	13.92	14.62	14.62	17.67	17.67	17.67
Docks	11.25	12.05	12.05	10.76	10.76	10.76
Hazardous Waste	1.00	1.00	1.00	1.00	1.00	1.00
Water	15.16	15.16	14.16	14.66	14.66	14.66
Wastewater	35.84	35.84	35.84	34.34	35.34	35.34
Bartlett Regional Hospital	435.32	439.50	420.18	432.90	434.65	434.31
Totals	**541.91**	**547.59**	**527.27**	**546.41**	**549.16**	**547.58**
Internal Service Funds:						
Public Works Fleet	6.25	6.25	6.20	6.20	6.20	6.20
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Totals	**11.95**	**11.95**	**11.90**	**11.90**	**11.90**	**11.90**
Special Assessments:	**1.60**	**1.50**	**1.25**	**1.25**	**1.25**	**1.25**
Work Force:						
CIP Engineering	21.34	18.10	18.10	14.80	14.80	13.30
Public Works Administration	4.00	3.00	4.00	3.00	3.00	2.75
Totals	**25.34**	**21.10**	**22.10**	**17.80**	**17.80**	**16.05**
Total Staffing	**1,818.50**	**1,743.08**	**1,723.86**	**1,741.88**	**1,713.05**	**1,721.55**

INTERDEPARTMENTAL CHARGES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
General Fund:					
Mayor and Assembly	$ 52,800	51,200	51,200	51,200	51,200
Law	271,900	339,700	339,700	339,700	339,700
Manager	53,100	129,300	203,900	226,500	233,200
Human Resources	169,400	162,600	162,600	162,600	162,600
Clerk	130,300	155,000	148,000	155,000	151,000
Mgmt Information Systems	535,500	491,100	491,100	491,100	491,100
Finance	1,907,600	1,814,500	1,817,100	1,835,000	1,831,400
General Engineering	18,600	11,700	11,700	11,700	11,700
Building Maintenance	998,700	997,800	976,500	1,011,600	993,900
Parks and Landscape	63,300	108,500	108,500	108,500	108,500
Totals	**4,201,200**	**4,261,400**	**4,310,300**	**4,392,900**	**4,374,300**
Special Revenue Funds:					
Capital City Fire	572,500	573,000	573,000	594,000	581,200
Police	446,400	564,600	630,700	665,800	670,900
Downtown Parking	107,500	-	-	-	-
Fire Service Area	1,200	1,200	1,200	1,200	1,200
Roaded Service Area	151,100	150,000	139,000	144,600	147,100
Totals	**1,278,700**	**1,288,800**	**1,343,900**	**1,405,600**	**1,400,400**
Internal Service Funds:					
Public Works Fleet	2,292,100	2,510,000	2,192,000	2,529,200	2,364,300
Equipment Acquisition Fund	1,934,600	2,620,900	2,690,900	2,245,300	2,317,900
Risk Management	18,859,500	20,582,000	20,582,000	21,382,000	20,582,000
Totals	**23,086,200**	**25,712,900**	**25,464,900**	**26,156,500**	**25,264,200**
Enterprise Fund:					
Dock	11,000	11,000	11,000	11,000	11,000
Totals	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**
Total Operating Interdepartmental Charges	**28,577,100**	**31,274,100**	**31,130,100**	**31,966,000**	**31,049,900**
Work Force:					
CIP Engineering	549,500	2,173,800	519,100	2,257,900	2,021,000
Public Works Administration	391,100	441,900	315,200	445,800	253,600
Totals	**940,600**	**2,615,700**	**834,300**	**2,703,700**	**2,274,600**
Total Interdepartmental Charges	**$ 29,517,700**	**33,889,800**	**31,964,400**	**34,669,700**	**33,324,500**

NOTES

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SUPPORT TO OTHER FUNDS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
General Fund Support to:					
Education - Operating	$ 23,994,500	24,526,900	24,526,900	24,526,900	24,926,000
Education - Special Revenue	570,000	377,500	377,500	377,500	770,000
Eaglecrest	725,000	687,500	687,500	687,500	637,500
Visitor Services	150,000	150,000	150,000	150,000	27,000
Marine Passenger Fee	33,100	-	-	-	-
Totals	**25,472,600**	**25,741,900**	**25,741,900**	**25,741,900**	**26,360,500**
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	24,327,800	14,438,500	14,438,500	13,992,000	13,499,300
Capital Projects	14,317,200	12,612,200	12,612,200	13,937,000	15,084,100
Bartlett Regional Hospital	987,000	945,000	945,000	945,000	945,000
Debt Service	1,507,800	2,617,800	2,617,800	2,613,000	2,375,900
Roaded Service Area	11,139,000	12,090,500	12,090,500	12,224,000	11,686,300
Fire Service Area	933,000	1,434,000	1,434,000	1,445,900	1,440,900
Education Operating To					
General Fund	139,900	-	-	-	-
Education Special Revenue	(100,000)	(100,000)	(481,000)	(100,000)	-
Education Other	338,500	686,000	836,000	686,000	-
Education Other To Education Special Revenue	77,100	80,000	80,000	80,000	80,000
Education Special Revenue To:					
Education Operating	100,000	100,000	481,000	100,000	-
Education Student Activities	-	-	131,500	-	-
Hotel Tax To Visitor Services	1,147,800	1,248,800	1,248,800	1,248,800	1,313,700
Tobacco Excise Tax To:					
General Fund	1,199,600	1,090,200	1,090,200	1,090,200	1,942,300
Fire Service Area	-	-	-	-	61,900
Roaded Service Area	-	-	-	-	416,400
Bartlett Regional Hospital	136,000	178,000	178,000	178,000	518,000
Lands To General Fund	17,000	-	-	-	-
Marine Passenger Fee To:					
General Fund	1,852,800	1,569,800	1,569,800	1,569,800	1,920,500
Roaded Service Area	1,147,000	1,161,500	1,161,500	1,161,500	1,245,700
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services	270,000	280,000	280,000	280,000	310,000
Dock	287,600	287,600	287,600	287,600	317,600
Bartlett Regional Hospital	54,500	61,500	61,500	61,500	86,000
Equipment Replacement	-	-	-	-	-
Capital Projects	2,670,400	1,264,100	1,264,100	1,194,300	800,200
Visitor Services to Marine Passenger Fee	4,600	-	-	-	-
Port:					
Debt Service	$ -	403,900	425,100	403,200	1,849,300
Capital Projects	7,325,000	4,100,000	4,100,000	4,100,000	5,000,000

SUPPORT TO OTHER FUNDS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Special Revenue Fund Support To (continued):					
Roaded Service Area To:					
General Fund	1,000,000	-	-	-	-
Downtown Parking	202,000	195,000	195,000	195,000	100,000
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	200,000	500,000	500,000	-	-
Totals	**71,376,600**	**57,339,400**	**57,642,100**	**57,787,800**	**61,088,100**
Jensen-Olson Arboretum Fund					
Support To General Fund	**85,800**	**87,500**	**87,500**	**89,300**	**89,300**
Capital Projects Support To:					
General Fund	557,700	-	-	-	-
Wastewater	549,500	-	-	-	-
Debt Service	350,600	-	-	-	-
Totals	**1,457,800**	**-**	**-**	**-**	**-**
Enterprise Fund Support To:					
Bartlett Regional Hospital to General Fund	100,000	130,000	240,000	130,000	340,000
Water To Capital Projects	450,000	640,000	640,000	320,000	-
Wastewater To Capital Projects	350,000	-	-	-	-
Totals	**900,000**	**770,000**	**880,000**	**450,000**	**340,000**
Special Assessment Funds To:					
General Fund	11,000	11,000	8,500	11,000	6,400
Totals	**11,000**	**11,000**	**8,500**	**11,000**	**6,400**
Total Support To Other Funds	**$ 99,303,800**	**83,949,800**	**84,360,000**	**84,080,000**	**87,884,300**

SUPPORT FROM OTHER FUNDS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
General Fund Support From:					
Sales Tax	$ 24,327,800	14,438,500	14,438,500	13,992,000	13,499,300
Tobacco Excise Tax	1,199,600	1,090,200	1,090,200	1,090,200	1,942,300
Education	139,900	-	-	-	-
Lands	17,000	-	-	-	-
Marine Passenger Fee	1,852,800	1,569,800	1,569,800	1,569,800	1,920,500
Roaded Service Area	1,000,000	-	-	-	-
Jensen-Olson Aboretum	85,800	87,500	87,500	89,300	89,300
Bartlett Regional Hospital	100,000	130,000	240,000	130,000	340,000
Capital Projects	557,700	-	-	-	-
Special Assessments	11,000	11,000	8,500	11,000	6,400
Totals	**29,291,600**	**17,327,000**	**17,434,500**	**16,882,300**	**17,797,800**
Special Revenue Fund Support From:					
Education - Operating From:					
General Fund	23,994,500	24,526,900	24,526,900	24,526,900	24,926,000
Roaded Service Area	-	500,000	500,000	-	-
Education Special Revenue	-	100,000	-	100,000	-
Education - Special Revenue From:					
General Fund	205,000	205,000	205,000	205,000	205,000
Education Operating Fund	-	(100,000)	-	(100,000)	-
Education Other Special Revenue	77,100	80,000	80,000	80,000	80,000
Education - Student Activities From:					
General Fund	365,000	172,500	172,500	172,500	565,000
Education Operating Fund	338,500	686,000	836,000	686,000	-
Education Special Revenue	-	-	131,500	-	-
Roaded Service Area	200,000	-	-	-	-
Roaded Service Area From:					
Sales Tax	11,139,000	12,090,500	12,090,500	12,224,000	11,686,300
Tobacco Excise Tax	-	-	-	-	416,400
Marine Passenger Fee	1,147,000	1,161,500	1,161,500	1,161,500	1,245,700
Fire Service Area From:					
Sales Tax	933,000	1,434,000	1,434,000	1,445,900	1,440,900
Tobacco Excise Tax	-	-	-	-	61,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Downtown Parking From:					
Roaded Service Area	202,000	195,000	195,000	195,000	100,000
Visitor Services From:					
General Fund	150,000	150,000	150,000	150,000	27,000
Hotel Tax	1,147,800	1,248,800	1,248,800	1,248,800	1,313,700
Marine Passenger Fee	270,000	280,000	280,000	280,000	310,000
Eaglecrest From:					
General Fund	725,000	687,500	687,500	687,500	637,500
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Marine Passenger Fee From:					
General Fund	33,100	-	-	-	-
Visitor Services	4,600	-	-	-	-
Totals	**$ 41,026,600**	**43,512,700**	**43,794,200**	**43,158,100**	**43,110,400**

SUPPORT FROM OTHER FUNDS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Debt Service Support From:					
Sales Tax	$ 1,507,800	2,617,800	2,617,800	2,613,000	2,375,900
Port	-	403,900	425,100	403,200	1,849,300
Capital Projects	350,600	-	-	-	-
Totals	**1,858,400**	**3,021,700**	**3,042,900**	**3,016,200**	**4,225,200**
Capital Project Fund Support From:					
Sales Tax	14,317,200	12,612,200	12,612,200	13,937,000	15,084,100
Marine Passenger Fee	2,670,400	1,264,100	1,264,100	1,194,300	800,200
Port Development	7,325,000	4,100,000	4,100,000	4,100,000	5,000,000
Water	450,000	640,000	640,000	320,000	-
Wastewater	350,000	-	-	-	-
Totals	**25,112,600**	**18,616,300**	**18,616,300**	**19,551,300**	**20,884,300**
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	136,000	178,000	178,000	178,000	518,000
Liquor Sales Tax	987,000	945,000	945,000	945,000	945,000
Marine Passenger Fee	54,500	61,500	61,500	61,500	86,000
Wastewater from Capital Projects	549,500	-	-	-	-
Docks from Marine Passenger Fee	287,600	287,600	287,600	287,600	317,600
Totals	**2,014,600**	**1,472,100**	**1,472,100**	**1,472,100**	**1,866,600**
Total Support From Other Funds	**$ 99,303,800**	**83,949,800**	**84,360,000**	**84,080,000**	**87,884,300**

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance +	Projected Revenues +	Support From -	Support To -
General Fund	**$ 16,158,700**	**41,607,400**	**17,797,800**	**26,360,500**
Special Revenue Funds:				
Visitor Services	274,500	406,700	1,650,700	-
Marine Passenger Fee	232,300	4,867,000	-	4,750,000
Eaglecrest	(51,700)	2,180,700	662,500	-
Education - Operating	2,003,200	44,620,000	24,926,000	-
Education - Special Revenue/Other	1,643,400	13,789,100	850,000	80,000
Lands and Resource Management	3,301,200	576,600	-	-
Roaded Service Area	3,473,800	17,094,400	13,348,400	125,000
Fire Service Area	567,900	2,100,400	1,572,800	-
Downtown Parking	225,200	387,900	100,000	-
Affordable Housing	586,500	-	-	-
Sales Tax	2,570,300	45,764,500	-	45,031,500
Hotel Tax	568,300	1,350,000	-	1,313,700
Port Development	2,894,100	7,531,900	-	6,849,300
Community Development Block Grant	111,600	-	-	-
Tobacco Excise Tax	309,400	2,943,000	-	2,938,600
Library Minor Contributions	174,400	3,000	-	-
Total Special Revenue Funds	**18,884,400**	**143,615,200**	**43,110,400**	**61,088,100**
Enterprise Funds:				
Harbors	4,033,700	3,990,400	-	-
Docks	3,935,900	1,593,900	317,600	-
Water	3,718,800	4,843,800	-	-
Wastewater	5,659,800	10,781,400	-	-
Airport	3,186,900	6,408,500	-	-
Hazardous Waste	1,736,500	1,118,500	-	-
Hospital	50,856,100	88,135,100	1,549,000	340,000
Total Enterprise Funds	**73,127,700**	**116,871,600**	**1,866,600**	**340,000**
Internal Service Funds:				
Public Works Fleet *	5,221,800	4,749,400	-	-
Risk Management	9,130,800	20,585,000	-	-
Total Internal Service Funds	**14,352,600**	**25,334,400**	**-**	**-**
LIDS/Debt Service/Work Force:				
LIDS	**954,100**	**223,900**	**-**	**6,400**
Debt Service	**3,282,500**	**19,367,200**	**4,225,200**	**-**
Work Force	**-**	**2,274,600**	**-**	**-**
Capital Project Funds	**-**	**-**	**20,884,300**	**-**
Jensen-Olson Arboretum	**2,623,700**	**212,800**	**-**	**89,300**
Interdepartmental Charges	**-**	**(33,848,800)**	**-**	**-**
Total City Funds	**$ 129,383,700**	**315,658,300**	**87,884,300**	**87,884,300**

* Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY16

Adopted Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
32,354,600		**16,848,800**		**13,410,200**		**3,438,600**	**General Fund**
							Special Revenue Funds:
2,207,500		124,400		-		124,400	Visitor Services
5,500		343,800		-		343,800	Marine Passenger Fee
2,841,700		(50,200)		-		(50,200)	Eaglecrest
70,541,100		1,008,100		-		1,008,100	Education - Operating
14,995,400		1,207,100		-		1,207,100	Education - Special Revenue/Other
908,900		2,968,900		-		2,968,900	Lands and Resource Management
31,493,300		2,298,300		90,000		2,208,300	Roaded Service Area
3,820,000		421,100		-		421,100	Fire Service Area
495,400		217,700		-		217,700	Downtown Parking
100,000		486,500		-		486,500	Affordable Housing
798,100		2,505,200		-		2,505,200	Sales Tax
16,400		588,200		-		588,200	Hotel Tax
5,500		3,571,200		-		3,571,200	Port Development
111,600		-		-		-	Community Development Block Grant
19,600		294,200		-		294,200	Tobacco Excise Tax
25,000		152,400		-		152,400	Library Minor Contributions
128,385,000		**16,136,900**		**90,000**		**16,046,900**	**Total Special Revenue Funds**
							Enterprise Funds:
3,598,600		4,425,500		753,200		3,672,300	Harbors
1,436,800		4,410,600		-		4,410,600	Docks
3,727,200		4,835,400		-		4,835,400	Water
12,248,700		4,192,500		-		4,192,500	Wastewater
6,225,700		3,369,700		-		3,369,700	Airport
1,259,300		1,595,700		-		1,595,700	Hazardous Waste
89,717,900		50,482,300		1,687,000		48,795,300	Hospital
118,214,200		**73,311,700**		**2,440,200**		**70,871,500**	**Total Enterprise Funds**
							Internal Service Funds:
5,288,600		4,682,600		-		4,682,600	*** Public Works Fleet
21,528,700		8,187,100		-		8,187,100	Risk Management
26,817,300		**12,869,700**		**-**		**12,869,700**	**Total Internal Service Funds**
							LIDS/Debt Service/Work Force:
457,900		**713,700**		**-**		**713,700**	LIDS
23,236,100		**3,638,800**		**3,611,600**		**27,200**	Debt Service
2,274,600		**-**		**-**		**-**	Work Force
20,884,300		**-**		**-**		**-**	**Capital Project Funds**
-		**2,747,200**		**2,097,200**		**650,000**	**Jensen-Olson Arboretum**
(33,848,800)		**-**		**-**		**-**	**Interdepartmental Charges**
318,775,200		**126,266,800**		**21,649,200**		**104,617,600**	**Total City Funds**

CHANGES IN FUND BALANCES – 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 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 $13.41 million for FY16. For FY17 – FY19, an additional $2.85 Million in Sales Tax proceeds will be deposited into the Budget Reserve.

Individual Funds

The following is a summary and explanation of the 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 budget as presented projects $3.44 million carry forward of available fund balance for years after FY16, excluding the $13.41 million set aside as the general governmental budget reserves. The budget reserve was increased $1.0 million in FY16 with a transfer in from the Sales Tax Fund. In order to balance the FY16 operating budgets we are projecting to use $309,900 of fund balance to meet our operating needs for the FY16 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 $343,800 for FY16.

Eaglecrest –Due to an extremely bad snow year in FY15 the ending FY16 fund deficit is projected to be $(50,200). 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.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The FY16 ending fund balance carryforward is $1,008,100. 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 $1,207,100 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 FY16 is $2.97 million. These funds are restricted and not considered available for other general governmental functions.

Roaded Service Area – The budget as presented will carry over $2.21 million in FY16 fund balance. These funds are restricted for service area purposes and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES – FY16

Fire Service Area – The total projected carryover is $421,100 for FY16. These funds are restricted for fire related purposes. The ending FY16 balance represents approximately 11% of annual operations.

Downtown Parking – The total projected carryover is $217,700 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 carryover for FY16 is $2.51 million.

The FY16 ending balance is as follow -

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	$ (28,201)
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	838,185
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	436,367
• 2% (1% permanent & 1% temp.) general govt. operations levy 1,112,895	
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	102,614
• 3% permanent liquor sales tax levy	43,320
Total Projected Fund Balance	$ 2,505,200

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 $3.57 million for FY16. 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 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 projects.

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 $70.87 million for FY16 represents expendable resources for each fund and is not available for general governmental functions.

The Water and Wastewater 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 $4.68 million for FY16. Approximately $199,000 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 FY16 is $8.19 million. The individual ending components of this balance are made up of $7.07 million for Health & Wellness, $700,700 Safety & Workers Compensation, $958,800 General/Auto Liability, $(448,100) Employee Practice/Property, $(148,000) Special Coverage, and $52,400 for Unemployment Compensation. 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.

CHANGES IN FUND BALANCES – FY16

LID's – The fund balance carryover of $713,700 for FY16 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines and comprise $1.15 million for FY16. Consolidated LID's carryover deficit balance is projected to be $(438,900) 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 $3.64 million for FY16, of which $3.61 million is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the $12.1 million and $7.72 million 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 ($10 million 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 FY16 is $2.75 million, of which $2.1 million 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.

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

PROPERTY ASSESSMENT AND TAXATION

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 FY14, these exemptions were over $2.2 million in property tax revenue not collected.

ASSESSED VALUE CHANGES

The Assessor is projecting, net of property appeals, FY16 (calendar 2015) areawide taxable assessed values at $4.40 billion. This amount includes both real and business personal property assessments. This represents an increase of $41.3 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)

	2014	2015 Projected Values		
Service Area	Certified Roll	Real Property	Personal Property	Totals
Capital City Fire/Rescue	$3,891.7	$3,769.6	$180.9	$3,950.5
Roaded Service Area	$3,913.8	$3,792.7	$180.9	$3,973.6
Areawide	$4,397.7	$4,096.4	$342.6	$4,439.0

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.

Mill Levy	FY14	FY15	Approved FY16	Adopted FY16
Operational				
Areawide	6.64	6.64	6.95	6.70
Roaded Service Area	2.23	2.20	2.33	2.20
Capital City Fire/Rescue	0.39	0.42	0.42	0.36
Total Operational	9.26	9.26	9.70	9.26
Debt Service	1.40	1.50	1.50	1.50
Total Mill Levy	**10.66**	**10.76**	**11.20**	**10.76**
Mill Change		0.10	0.44	(0.44)
% Change		0.94 %	4.09 %	(3.93) %

The 2015 property assessments do not include an estimated $240 million in required State exemptions for 1,650 (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 FY16 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 $2.5 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 revised operating mill levy for FY16 is 9.26 mills, which is unchanged from FY15. The debt mill levy is 1.50 for FY16 and is also unchanged from FY15. This brings the total FY16 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	6.70	2.20	0.36	9.26	1.50	10.76

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

Roaded Service Area, SA#9:

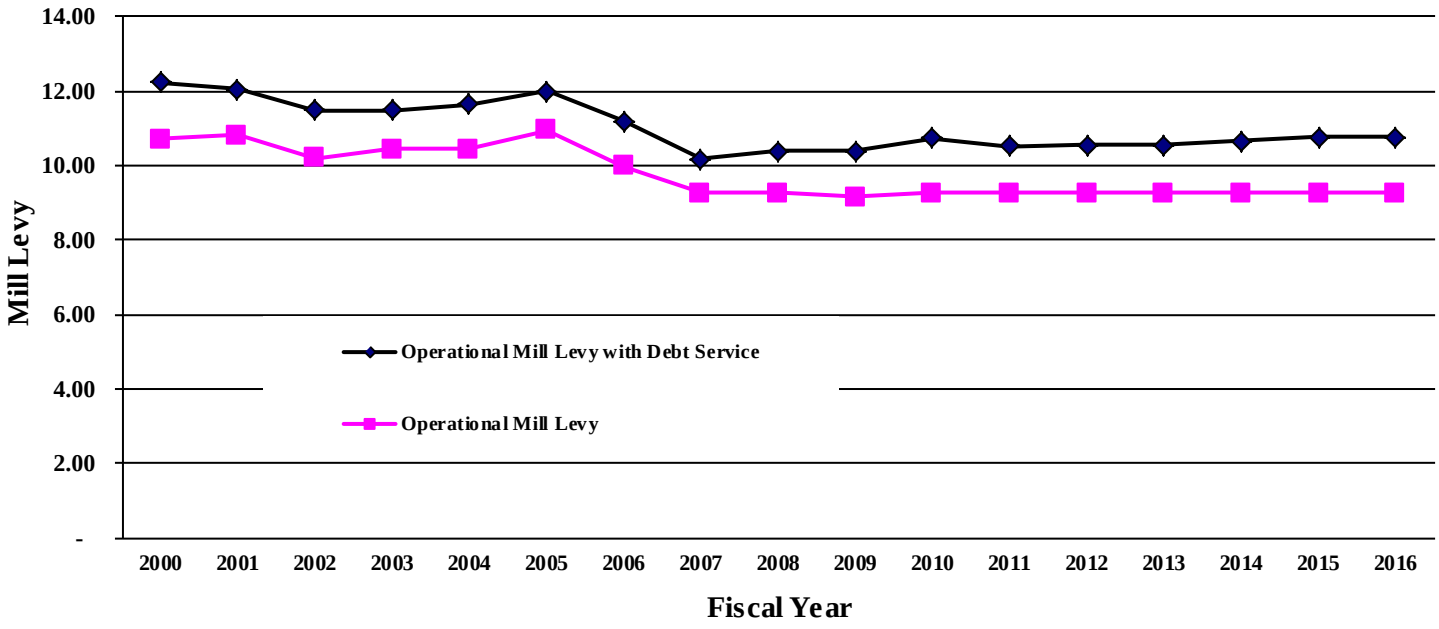
Police
Streets
Parks & Recreation
Capital Transit

Fire Service Area, SA#10:

Capital City Rescue (Fire)

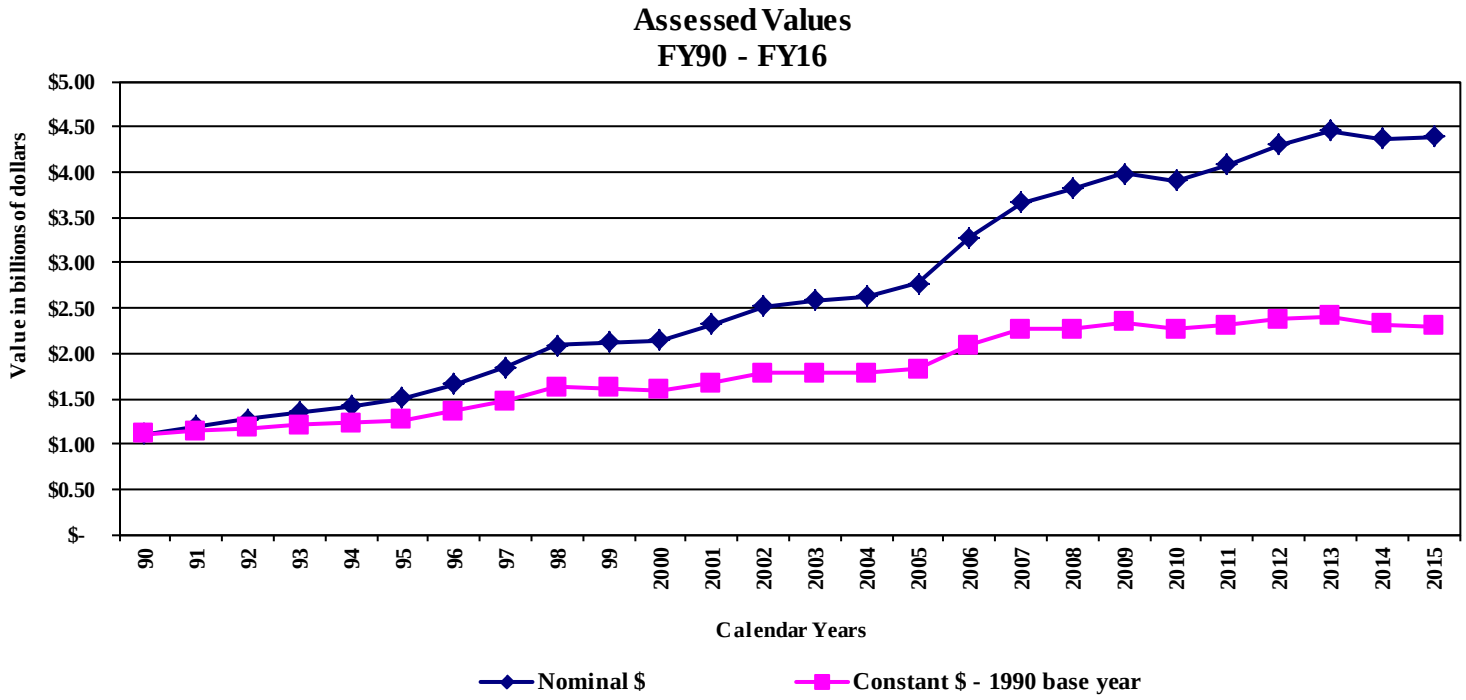
The graph below shows the historical general operating and the total mill levy (including debt service) for the past 17 years. The City's practice has been to reduce the operating mill levy when financially practical.

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.



NOTES

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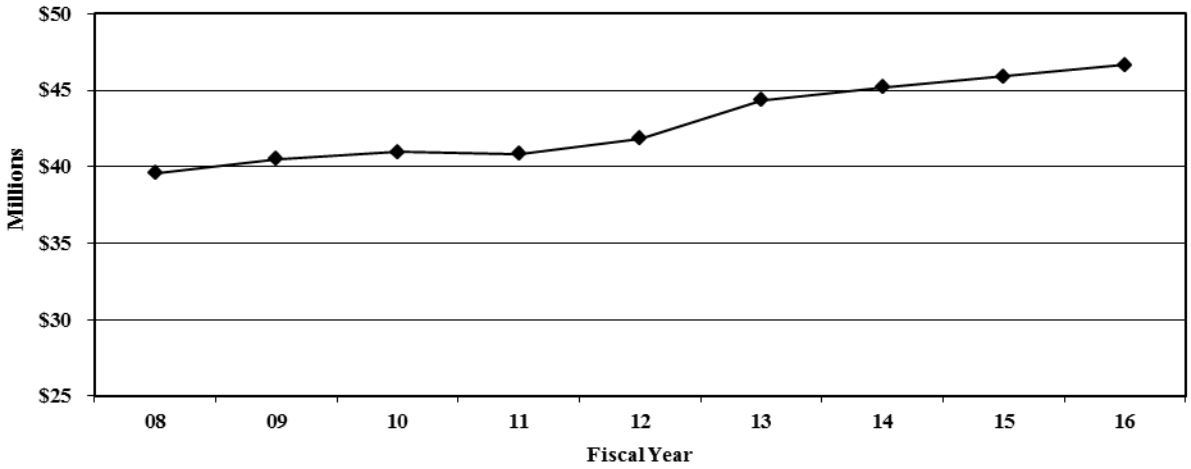
REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY14 were $45.2M and projected to increase in FY15 to $45.9M up $747K or 1.7%. FY16 projections for property tax revenues are $46.6M up $716K or 1.6% increase. The mill rate in FY15 is 10.76 mills and the FY16 mill rate is expected to remain unchanged.



FY08-14 are based on actual collections.
FY15-16 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 FY14 were $44.0M. FY15 revenues are expected to be $43.7M a decrease of $309K or 0.7%. Sales taxes for FY16 are projected to be $44.8M an increase of $1.1M or 2.6%.

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

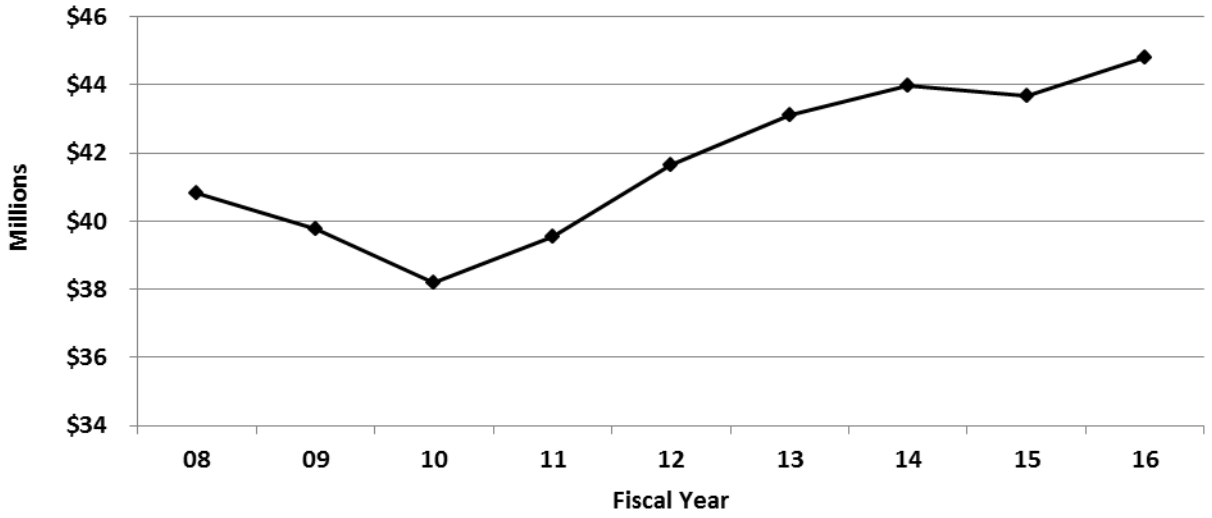
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

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.

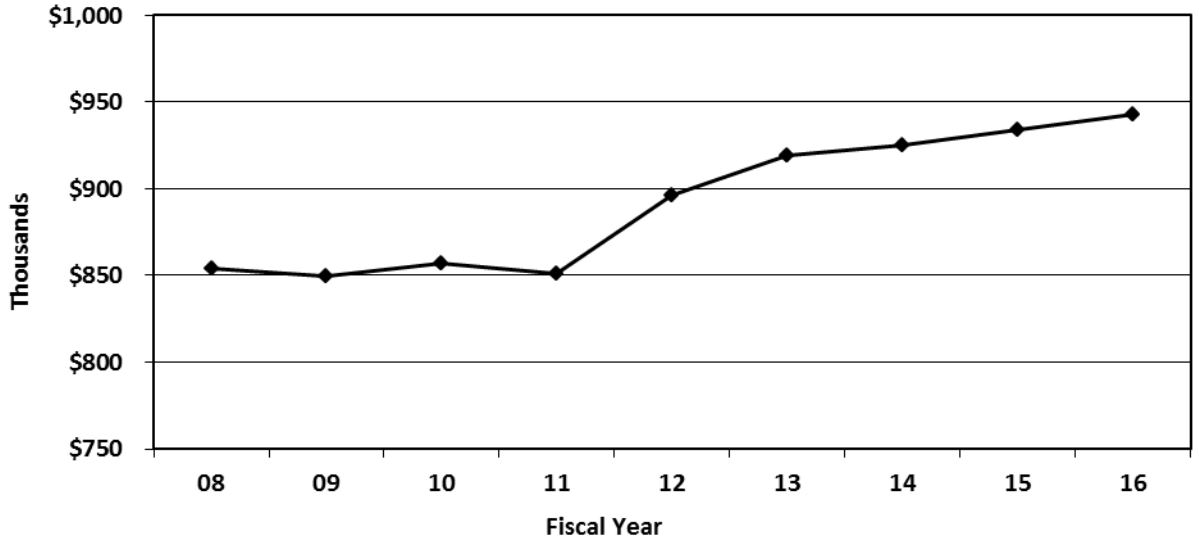


FY08-14 are based on actual revenue collected.
FY15-16 are based on estimated collections.

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 FY14 were $925K and in FY15 are forecast to increase to $934K up $9.0K or 1.0%. FY16 projections for liquor tax revenues are $943K up $9K or 1% from FY15 projections.



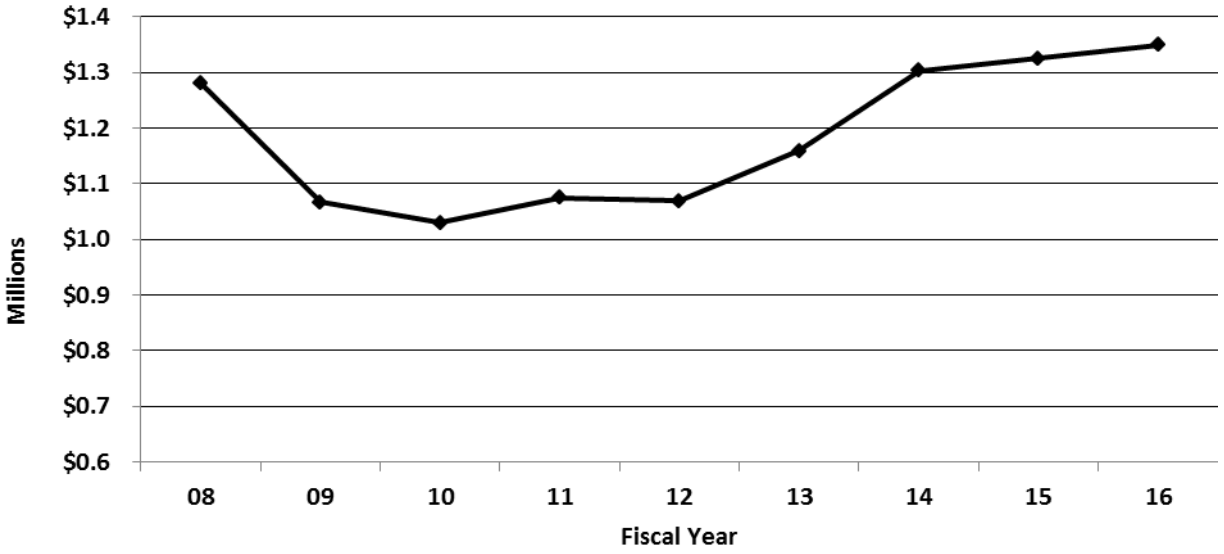
FY08-14 are based on actual revenue collected.
FY15-16 are based on estimated collections.

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

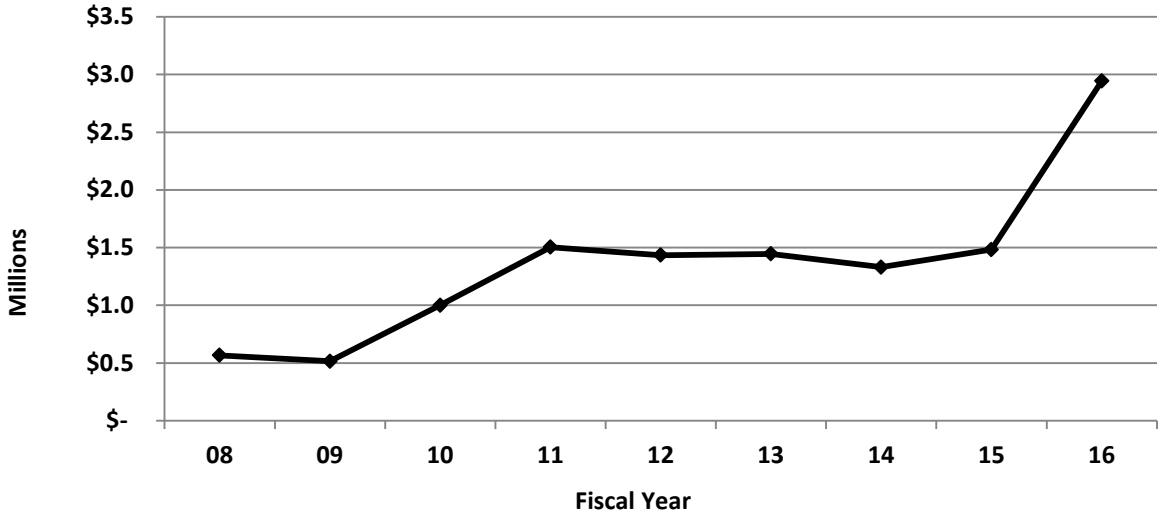
Hotel–Motel room tax revenues for FY14 were $1.304M and are forecast to increase in FY15 to $1.325M an increase of $21K or 1.6% over FY14 actuals. FY16 projections for Hotel–Motel room tax revenues are anticipated to increase an additional $25K over FY15 or 1.6%.



MAJOR REVENUES

TOBACCO EXCISE

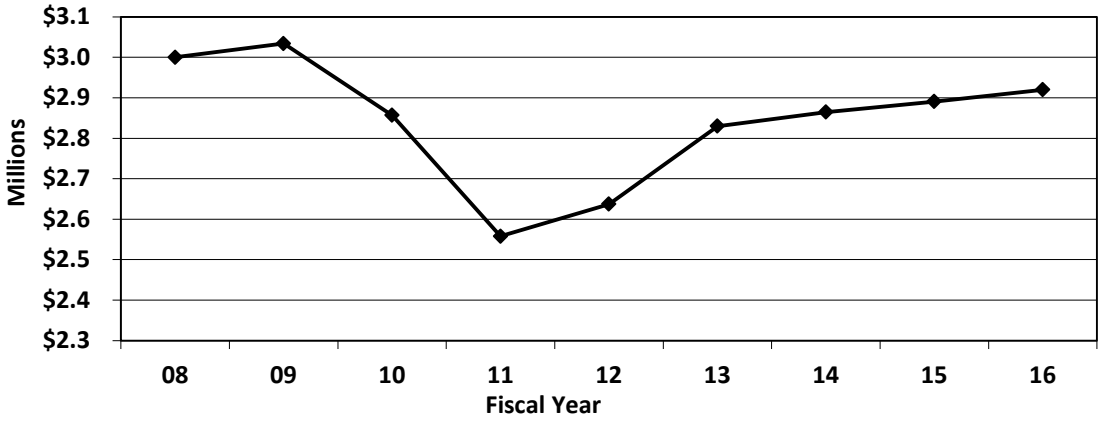
Voter approved legislation to increase the tobacco excise tax on cigarettes from $1 to $3 per pack was adopted on February 2, 2015, effective April 1, 2015. The excise tax on "other tobacco products" remains at 45% of the wholesale price, but the definition was expanded to cover e-cigarettes effective April 1, 2015.
FY14 tax revenues were $1.3M and are projected to increase in FY15 to $1.5M, an increase of $200K (11.5%). Prior to this increase tobacco excise tax revenues were projected to decline. The impact of the increase will be much greater in FY16 as the increase will have been in effect for the entire fiscal year. FY16 projections are $2.9M an increase of $1.46M or (98%) over FY15.



FY08-14 are based on actual collections.
FY15-16 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY14 was $2.86M and is forecast to increase in FY15 to $2.89M up $3K or 0.9% from FY14 actuals. FY16 projection for Port Development Fees is $2.92M an increase of $3K or .0% over FY15 projections.



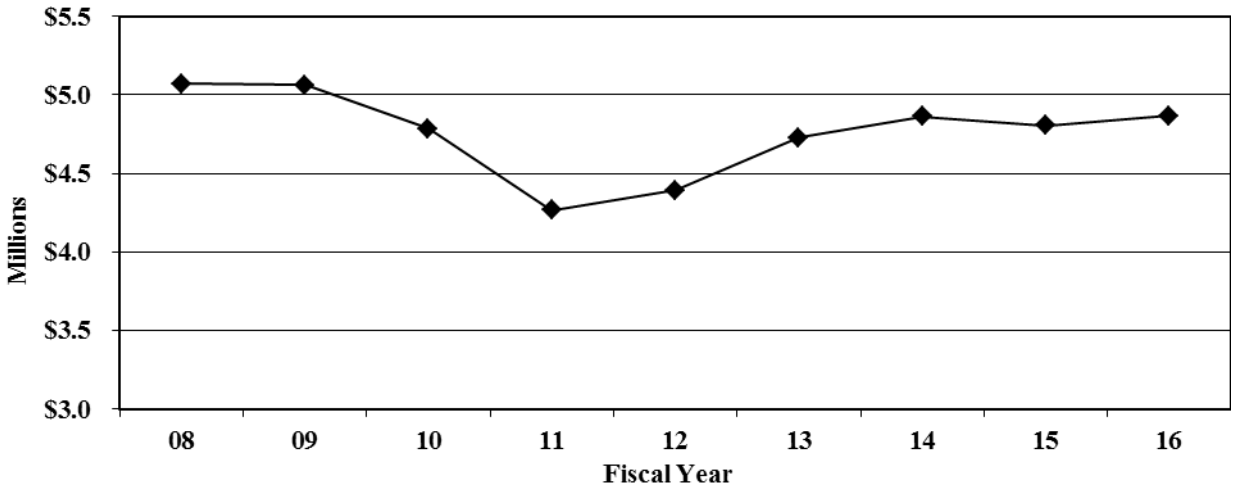
The proceeds from this fee are to be used to fund Capital Improvements to the downtown waterfront.

FY08-14 are based on actual collections.
FY15-16 are based on budget projections.

CBJ MARINE PASSENGER FEE

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

Marine Passenger Fees' for FY14 were $4.86M and are forecast to decrease in FY15 to $4.81M ($5K, 1.2%) from FY14 actuals. FY16 projections are $4.87M an increase of ($60K) or (1.2 %) over FY15 projections.



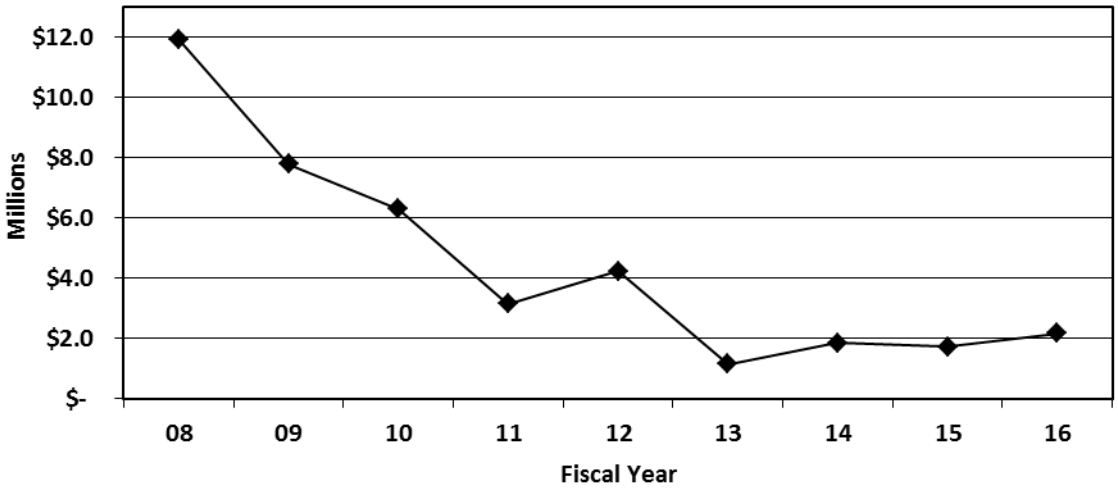
FY08-14 are based on actual collections.
FY15-16 are based on budget projections.

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.

For FY15 the federal funds rate is expected to remain unchanged. There are indications from the Federal Reserve Board that the rate could start to be raised very slowly in FY16. This will continue the low interest rate environment resulting in continued low portfolio yields and earnings for FY15 and FY16. If the federal funds rate increases begin in FY16 we would see a small increase in investment revenues for FY17.

Interest Income for FY14 was $1.84M and is expected to decrease in FY15 to $1.73M down $124K or 6.7% from FY14 actuals. The FY15 decrease is due mostly to short term decline in collections of interest and penalties on delinquent accounts receivables. FY16 projections are $2.17M an increase of $453K or 26% over FY15 projections.



FY08-14 are based on actual collections.
FY15-16 are based on budget projections.

REVENUE FROM STATE SOURCES

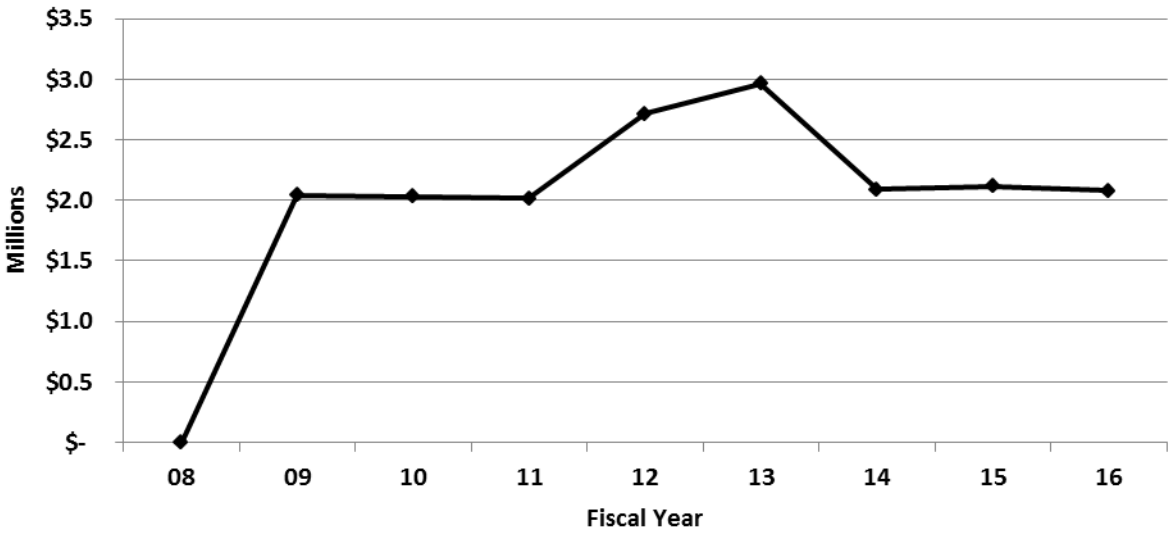
COMMUNITY REVENUE SHARING

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" (CRS). 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. The FY16 deposit to CRS fund has not been determined by the State Legislature.

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 receive $2.09M in FY14 and will receive $2.11M in FY15 and $2.08M in FY16 under this program. The Final FY16 payment amount will not be known until May 2016.



FY08-14 are based on actual revenue collected.
FY15-16 are based on budget projections.

SCHOOL FOUNDATION FUNDING

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

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).

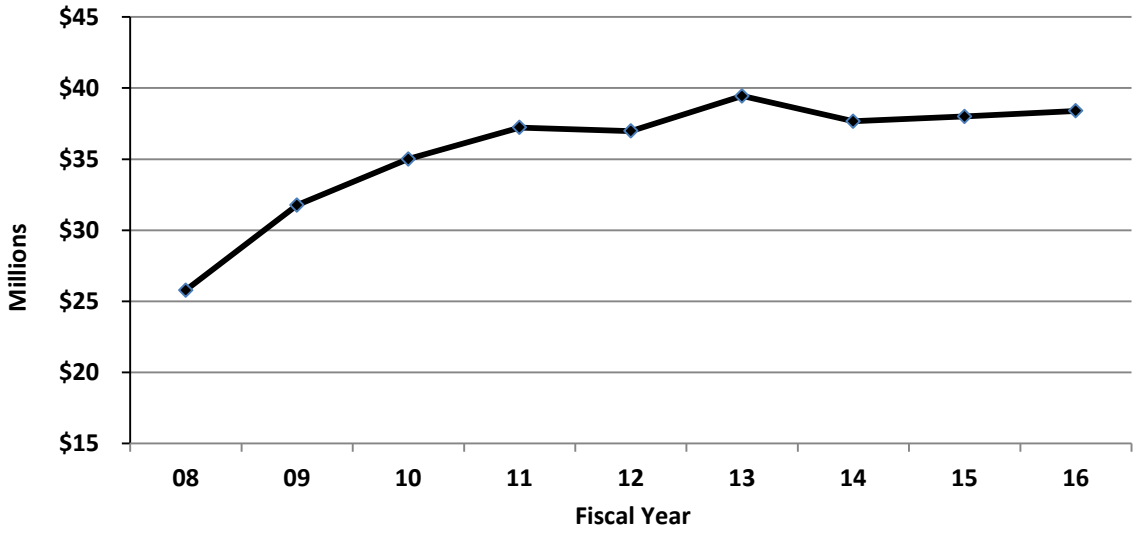
The FY11 foundation funding was $37.2M an increase of $2.2M or 6.3% over FY10. The increases were due to the base student allocation increase (from $5,580 to $5,680) and student count increasing (from 4,909 to 4,977).

The FY12 foundation funding was $36.9M a decrease of $300K or 0.8% from FY11.

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

The FY14 foundation funding was $37.7M a decrease of $1.8M or 4.5% from FY13.

The foundation funding projections for FY15 and FY16 are expected to be $38.0M and $38.6M respectfully. The base student allocation is set at $5,680 FY15, increasing to $5,823 in FY16. The actual student population (based on October student counts) for FY15 is 4,792 and the FY16 projection is 4,736.



FY08-14 are based on actual revenue collected
FY15-16 are based on budget projections

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:

FY10 Actual	$7.09M
FY11 Actual	$8.39M
FY12 Actual	$10.5M
FY13 Actual	$12.9M
FY14 Budget	$13.1M
FY15 Budget	$78.2M
FY16 Budget	$ 5.5M

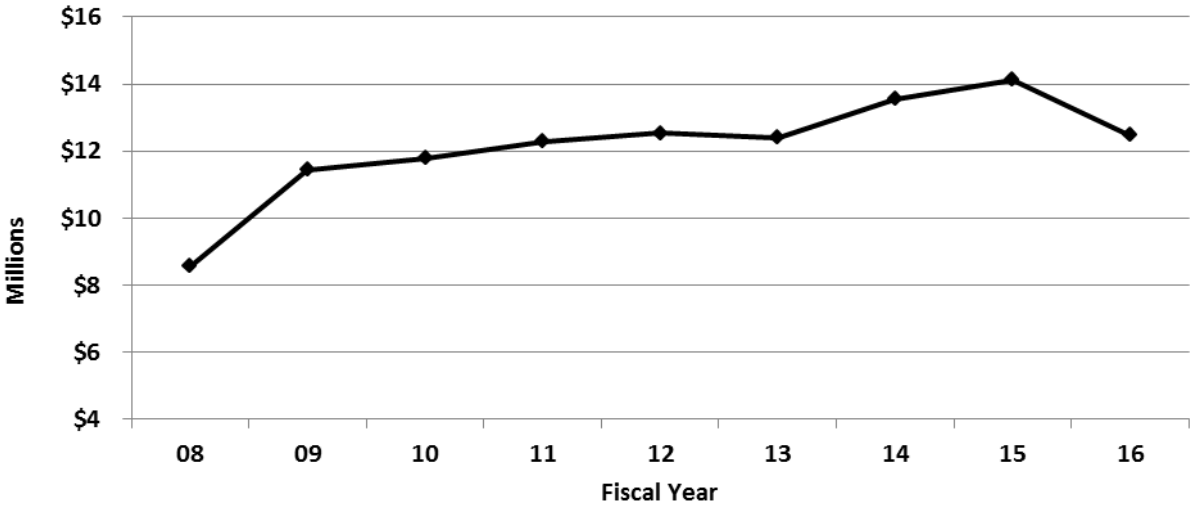
SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

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

The 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) FY13, the Auke Bay Heating System ($1.03M) FY13 and the Adair Kennedy Turf Resurfacing ($606K) FY13. The remainder of the Auke Bay School Renovations is ($7.3M) in FY14. No new school debt is to be issued in FY15 or 16. In FY15 the 2000 and 2004 bond issues will be fully paid off thus the FY16 state reimbursement declines by $1.6 million.

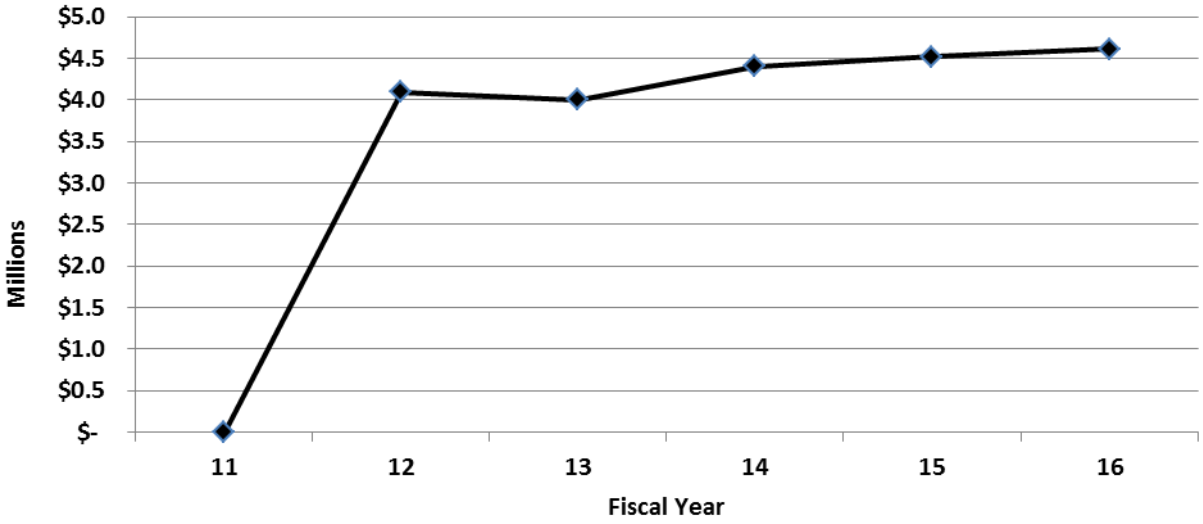


FY08-14 are based on actual revenue collected. FY15-16 are based on budget projections.

STATE MARINE PASSENGER FEE

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

State Marine Passenger Fees' for FY14 were $4.4M and are projected to increase in FY15 to $4.5M up $118K or 3.7%. FY16 revenue projections total $4.6M an increase of $93K or 2.1%) greater than FY15 projections.



FY12-14 are based on actual revenue collected.
FY15-16 are based on budget projections.

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources in FY14 were $5.38 and are forecast to increase in FY15 to $6.72M up ($1.348M) or (24.8%). FY16 projections are $7.05M an increase of $331K or 4.9% above FY15. The major components of federal revenue sources are grants to the Juneau School District ($4.68M projected for FY16) and PILT ($1.8M projected for FY16)

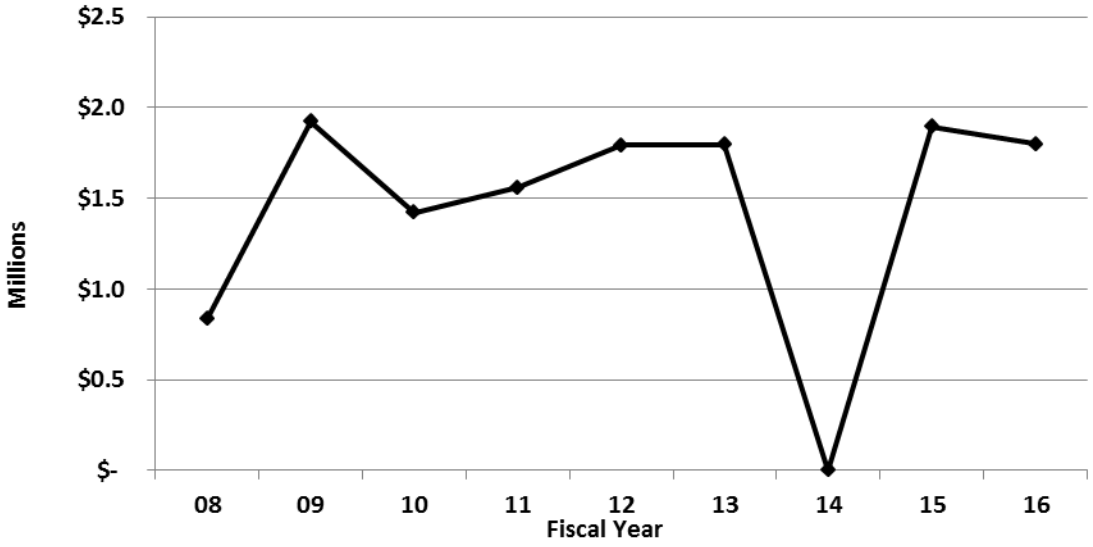
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 have increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No Federal PILT revenue was received for FY14 as the program has not been reauthorized due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. Revenue for FY15 is projected of $1.89M and FY16 is budgeted at $1.8M.



FY08-14 are based on actual revenues collected.
FY15-16 are based on budgeted projections.

SECURE RURAL SCHOOLS/ROADS (SRS)

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.

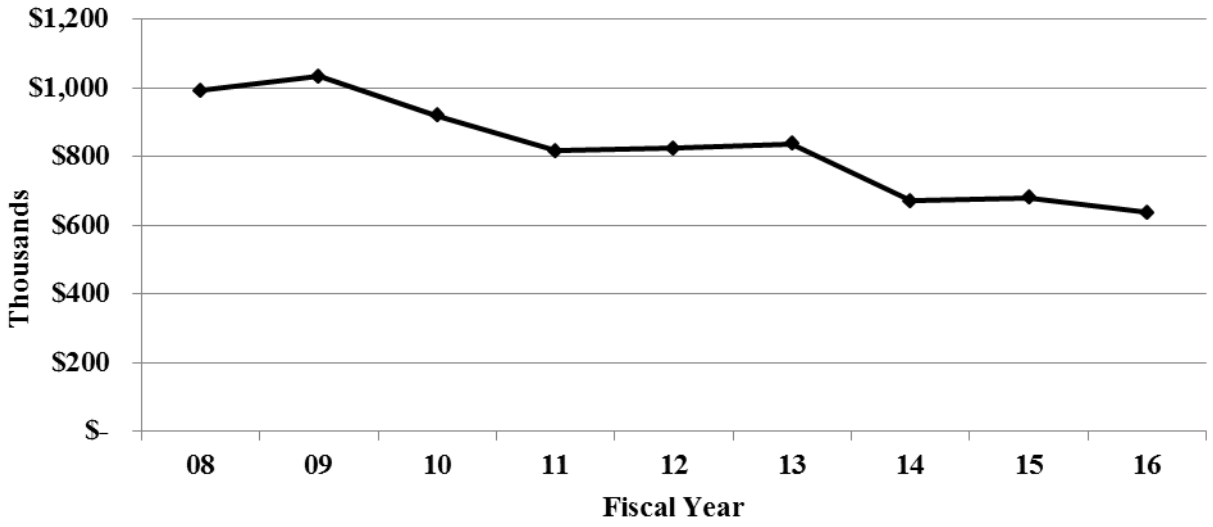
The CBJ's share was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

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.

This funding program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding was reduced by 10% each year for the years FY10-FY12. Subsequent to FY12 there has not been a long term extension of the program and it is a year by year decision by Congress whether to provide SRS funding.

Public School/Roads revenue FY14 was $671K. For FY15 the funding is expected to be $679K an increase of $8K or 1.3%. For FY16 the funding is expected to be $637K a decrease of $42K or 6.2%.



FY08-14 are based on actual revenue collected.
FY15-16 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:

	Sch/Road	Title III	Total
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 Actual	619,600	51,000	670,600
FY15 Projected	634,400	45,000	679,400
FY16 Budget	592,000	45,000	637,000

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 FY16-21.

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 FY16 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY16 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 FY16 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2016 – 2021** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2016.**

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY16.

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 FY16 that have been established by the Assembly, the PWFC and/or the City Manager. FY16 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

FY16 Proposed Capital Project Budget

The table below shows the source of funds for the FY15 capital budget as well as the funding sources for the Adopted FY16 capital budget.

Table 1
Summary of FY15 & FY16
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Adopted FY15 Budget	Adopted FY16 Budget
Sales Tax: General Capital Projects	$ 182.2	$ 749.1
Temporary 1% Sales Tax	4,830.0	5,605.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	7,600.0	8,730.0
Marine Passenger Fees	1,264.1	800.2
State Marine Passenger Fees	4,100.0	5,000.0
Total	**$ 17,976.3**	**$ 20,884.3**

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 FY16 – FY21 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 2016 – 2021,** which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 16**.

GENERAL FUND SUMMARY

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Expenditures:					
Personnel Services	$ 19,483,400	20,795,300	20,204,300	21,663,200	21,291,800
Commodities and Services	12,153,300	12,432,900	12,222,800	9,334,200	10,500,500
Capital Outlay	24,400	143,800	118,300	101,800	101,800
Contingency	13,100	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds (1)	33,100	-	-	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,201,200)	(4,261,400)	(4,310,300)	(4,392,900)	(4,374,300)
Support to other funds	25,439,500	25,741,900	25,741,900	25,741,900	26,360,500
Better Capital City	425,300	440,500	440,500	440,500	440,500
Total Expenditures	**52,846,600**	**54,788,700**	**53,913,200**	**52,384,400**	**53,816,500**
Funding Sources:					
State Support:					
State Shared Revenue	11,400	15,000	15,000	15,000	15,000
ASHA "in Lieu" Tax	47,700	40,000	52,600	40,000	40,000
Miscellaneous Grants	1,139,700	1,970,900	2,017,400	147,200	390,700
Total State Support	**1,198,800**	**2,025,900**	**2,085,000**	**202,200**	**445,700**
Federal Support:					
Federal "in Lieu" Tax	-	1,700,000	1,895,700	15,000	1,800,000
Local Support:					
Property Taxes	29,044,200	29,318,400	29,170,100	30,983,700	29,873,000
Charges for Services	1,485,300	1,134,600	1,541,700	1,133,900	1,536,000
Licenses, Permits, Fees	888,200	795,900	848,400	962,900	751,400
Sales	3,900	10,900	12,000	10,900	11,400
Fines and Forfeitures	91,200	112,400	64,500	114,100	94,400
Donations	3,100	22,000	35,900	7,000	24,800
Investment and Interest Income	1,843,000	1,951,200	1,719,200	2,187,100	2,172,100
Total Local Support	**33,358,900**	**33,345,400**	**33,391,800**	**35,399,600**	**34,463,100**
Total Revenues	**34,557,700**	**37,071,300**	**37,372,500**	**35,616,800**	**36,708,800**
Support from other funds	**29,291,600**	**17,327,000**	**17,434,500**	**16,882,300**	**17,797,800**
Total Revenues and Support from other funds	**63,849,300**	**54,398,300**	**54,807,000**	**52,499,100**	**54,506,600**
Surplus/(Deficit)	**11,002,700**	**(390,400)**	**893,800**	**114,700**	**690,100**
Fund Balance Reserve Contribution	**10,030,800**	**650,000**	**650,000**	**1,000,000**	**1,000,000**
Fund Balance From/(To) Available	**(971,900)**	**1,040,400**	**(243,800)**	**885,300**	**309,900**
Total Funding Sources	**$62,877,400**	**55,438,700**	**54,563,200**	**53,384,400**	**54,816,500**
FUND BALANCE RESERVE	**$11,760,200**	**12,410,200**	**12,410,200**	**12,410,200**	**13,410,200**
AVAILABLE FUND BALANCES	**$ 3,504,700**	**2,464,300**	**3,748,500**	**2,863,200**	**3,438,600**

(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

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 19,545,700	20,455,200	19,847,900	21,618,300	21,273,600
Commodities and Services	9,597,000	10,501,300	10,116,900	10,536,200	10,219,700
Capital Outlay	40,800	-	9,100	-	-
Support to:					
General Fund - Budget Reserve	1,000,000	-	-	-	-
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Operating	-	500,000	500,000	-	-
Education - Other (Student Activities)	200,000	-	-	-	-
Downtown Parking	202,000	195,000	195,000	195,000	100,000
Total Expenditures	**30,610,500**	**31,676,500**	**30,693,900**	**32,374,500**	**31,618,300**
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,091,200	2,080,600	2,114,500	2,075,000	2,080,600
State Grants	1,133,900	1,159,800	1,137,700	1,154,500	1,154,500
Total State Support	**3,225,100**	**3,240,400**	**3,252,200**	**3,229,500**	**3,235,100**
Federal Support:					
Secure Rural Schools/Roads	556,000	637,000	679,400	-	637,000
Federal Grants	215,300	206,300	216,300	5,000	70,700
Total Federal Support	**771,300**	**843,300**	**895,700**	**5,000**	**707,700**
Local Support:					
Property Taxes	8,559,500	8,656,200	8,545,000	9,258,500	8,741,900
Charges for Services	1,837,400	1,821,600	1,800,500	1,826,600	1,857,700
E911 Surcharge	1,045,400	875,000	900,000	875,000	900,000
Contracted Services	446,400	564,600	630,700	665,800	670,900
Licenses, Permits, Fees	135,200	151,100	131,500	152,300	141,600
Sales	34,400	21,500	24,600	21,500	23,600
Fines and Forfeitures	220,100	428,400	271,300	476,400	239,700
Rentals and Lease	341,600	372,600	354,200	374,100	325,800
Donations and Contributions	30,500	700	200	700	700
Investment and Interest Income	7,800	4,700	3,100	4,700	4,700
Other Revenue	309,600	97,400	90,200	98,000	97,900
Interdepartmental Charges	151,100	150,000	139,000	144,600	147,100
Total Local Support	**13,119,000**	**13,143,800**	**12,890,300**	**13,898,200**	**13,151,600**

ROADED SERVICE AREA SUMMARY

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Support From Other Funds:					
Sales Tax	11,139,000	12,090,500	12,090,500	12,224,000	11,686,300
Tobacco Exicise Tax	-	-	-	-	416,400
Marine Passenger Fee	1,147,000	1,161,500	1,161,500	1,161,500	1,245,700
Total Support	**12,286,000**	**13,252,000**	**13,252,000**	**13,385,500**	**13,348,400**
Total Revenues and Support From Other Funds	**29,401,400**	**30,479,500**	**30,290,200**	**30,518,200**	**30,442,800**
Surplus/(Deficit)	**(1,209,100)**	**(1,197,000)**	**(403,700)**	**(1,856,300)**	**(1,175,500)**
Fund Balance (To)/From Available	**1,209,100**	**1,197,000**	**403,700**	**1,856,300**	**1,175,500**
Total Funding Sources	**$30,610,500**	**31,676,500**	**30,693,900**	**32,374,500**	**31,618,300**
FUND BALANCE RESERVE	**$ -**	**45,000**	**45,000**	**121,200**	**90,000**
AVAILABLE FUND BALANCES	**$ 3,877,500**	**2,635,500**	**3,428,800**	**1,496,300**	**2,208,300**

FIRE SERVICE AREA SUMMARY

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 2,319,700	2,541,700	2,543,700	2,623,100	2,518,300
Commodities and Services	908,800	1,299,000	1,240,200	1,328,300	1,301,700
Capital Outlay	3,700	66,000	69,700	-	-
Total Expenditures	**3,232,200**	**3,906,700**	**3,853,600**	**3,951,400**	**3,820,000**
FUNDING SOURCES:					
Property Taxes	1,497,100	1,641,400	1,621,500	1,657,700	1,420,700
Charges for Services	21,000	14,000	36,200	14,000	41,300
Contracted Services	572,500	573,000	573,000	594,000	581,200
Donations	3,100	-	5,000	-	-
State Grants	35,100	76,000	20,000	-	56,000
Federal Grants	22,300	40,500	40,500	-	-
Other Revenue	-	-	100	-	-
Interdepartmental Charges	1,200	1,200	1,200	1,200	1,200
Support from:					
Sales Tax	933,000	1,434,000	1,434,000	1,445,900	1,440,900
Tobacco Excise Tax	-	-	-	-	61,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Fund Balance (To) From	76,900	56,600	52,100	168,600	146,800
Total Funding Sources	**$ 3,232,200**	**3,906,700**	**3,853,600**	**3,951,400**	**3,820,000**
FUND BALANCE RESERVE	**$ 62,700**	**62,700**	**-**	**62,700**	**-**
AVAILABLE FUND BALANCES	**$ 557,300**	**500,700**	**567,900**	**336,600**	**421,100**

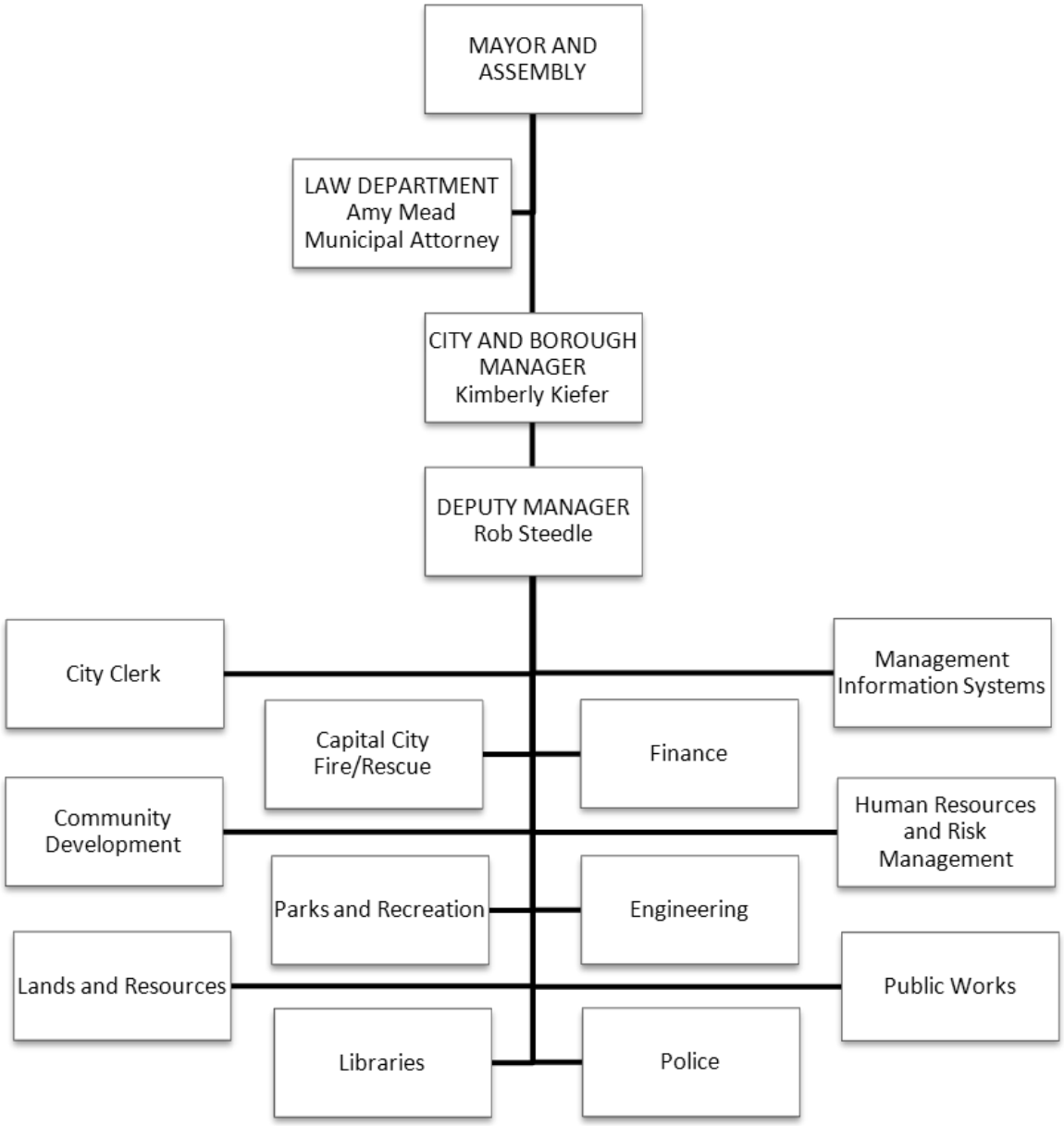
MAYOR AND ASSEMBLY

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.

FY16 ADOPTED BUDGET $4,701,100

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 142,800	192,700	153,200	195,700	192,700
Commodities and Services	352,700	385,800	376,700	390,300	453,300
Better Capital City	425,300	440,500	440,500	440,500	440,500
Other-Grants & Community Projects	4,676,300	4,062,000	4,062,000	2,632,000	3,614,600
Total Expenditures	**5,597,100**	**5,081,000**	**5,032,400**	**3,658,500**	**4,701,100**
FUNDING SOURCES:					
Interdepartmental Charges	52,800	51,200	51,200	51,200	51,200
Support from:					
Sales Tax	2,050,000	1,890,500	1,890,500	440,500	440,500
Tobacco Excise Tax	1,199,600	1,090,200	1,090,200	1,090,200	1,942,300
Marine Passenger Fee	844,000	606,300	606,300	606,300	941,900
Capital Projects	200,000	-	-	-	-
General Fund	1,250,700	1,442,800	1,394,200	1,470,300	1,325,200
Total Funding Sources	**$ 5,597,100**	**5,081,000**	**5,032,400**	**3,658,500**	**4,701,100**
STAFFING	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

The Mayor and Assembly's FY16 Adopted Budget is an increase of $1,042,600 (28.5%) from the FY16 Proposed Budget.

The significant budgetary changes include:

- Commodities and Services increased by $63,000 (16.1%) due to an increase in spending for the implementation of the Economic Development Plan

- Grants and Community Projects increased by $982,600 (37.3%) due to changes to several of the grant projects. Most notably,
  - An increase of $235,900 for AJ Dock security, cleaning and dock barge maintenance to be funded with Marine Passenger Fee monies.
  - The addition of $238,000 for the replacement and installation of a new gangway and guest staging area to be funded with Marine Passenger Fee monies.
  - The addition of $647,000 for Housing First CIP. This will be funded primarily with Tobacco Tax monies.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Operations:					
Personnel Services	$ 142,800	192,700	153,200	195,700	192,700
Commodities and Services	221,700	235,800	229,300	240,300	303,300
Totals	**364,500**	**428,500**	**382,500**	**436,000**	**496,000**
Assembly Grants:					
Arts and Humanities Council	375,800	167,000	167,000	167,000	167,000
Social Service Advisory Board	917,600	878,900	878,900	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	**1,743,400**	**1,495,900**	**1,495,900**	**1,495,900**	**1,495,900**
Special Contracts:					
Lobbyist	121,000	140,000	137,400	140,000	140,000
Hearing Officers	10,000	10,000	10,000	10,000	10,000
Totals	**131,000**	**150,000**	**147,400**	**150,000**	**150,000**
Community Projects:					
Juneau Festival Committee	25,400	31,300	31,300	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	300,000	300,000	300,000	300,000
Juneau Small Business Development Center	30,000	28,500	28,500	28,500	28,500
Juneau Homeless Respite Care	-	5,800	5,800	5,800	5,800
Juneau Afterschool Coalition	50,000	47,500	47,500	47,500	47,500
Parents for a Safe Graduation	-	3,000	3,000	3,000	3,000
AYEC-HEARTS Program	93,200	90,200	90,200	90,200	90,200
Sealaska Heritage Foundation	1,550,000	1,450,000	1,450,000	-	-
Housing First	-	-	-	-	647,000
Downtown Ambassador Program	56,300	56,300	56,300	56,300	57,000
Franklin Dock Enterprises, LLC	225,200	233,500	233,500	233,500	143,500
Alaska Juneau (AJ) Dock, LLC	293,600	203,500	203,500	203,500	439,400
SAIL	48,000	48,000	48,000	48,000	24,000
Goldbelt, Inc	212,700	-	-	-	238,000
Tourism Best Management Practices	-	15,000	15,000	15,000	15,000
Airlift Northwest	-	50,000	50,000	50,000	25,000
Better Capital City	425,300	440,500	440,500	440,500	440,500
Totals	**3,358,200**	**3,006,600**	**3,006,600**	**1,576,600**	**2,559,200**
Total Expenditures	**$ 5,597,100**	**5,081,000**	**5,032,400**	**3,658,500**	**4,701,100**

MAYOR AND ASSEMBLY

STAFFING DETAIL

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

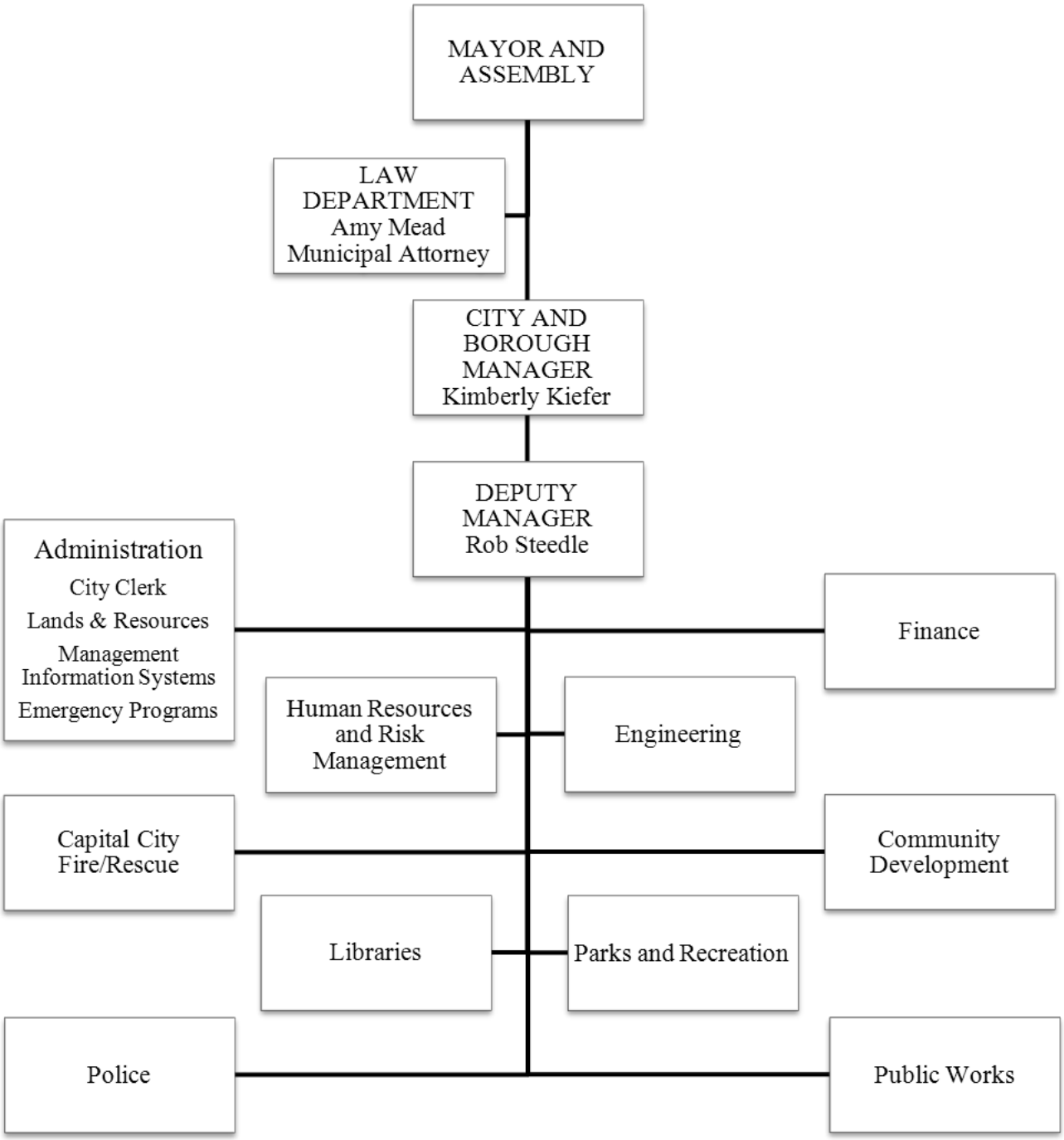
CITY MANAGER

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.

FY16 ADOPTED BUDGET $ 1,604,100

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,044,800	1,115,100	1,087,000	1,154,000	1,135,600
Commodities and Services	633,953	995,800	1,038,600	371,300	448,500
Voter Information	47	-	-	-	-
Contingency	13,100	20,000	20,000	20,000	20,000
Total Expenditures	**1,691,900**	**2,130,900**	**2,145,600**	**1,545,300**	**1,604,100**
FUNDING SOURCES:					
Interdepartmental Charges	53,100	129,300	129,300	129,300	129,300
UAS Support for Emergency Services	-	-	74,600	97,200	103,900
State Grant	489,600	755,000	801,800	12,000	122,000
Support from:					
Marine Passenger Fees	77,000	12,700	12,700	12,700	12,700
General Fund	1,072,200	1,233,900	1,127,200	1,294,100	1,236,200
Total Funding Sources	**$ 1,691,900**	**2,130,900**	**2,145,600**	**1,545,300**	**1,604,100**
STAFFING	**8.00**	**9.00**	**9.00**	**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

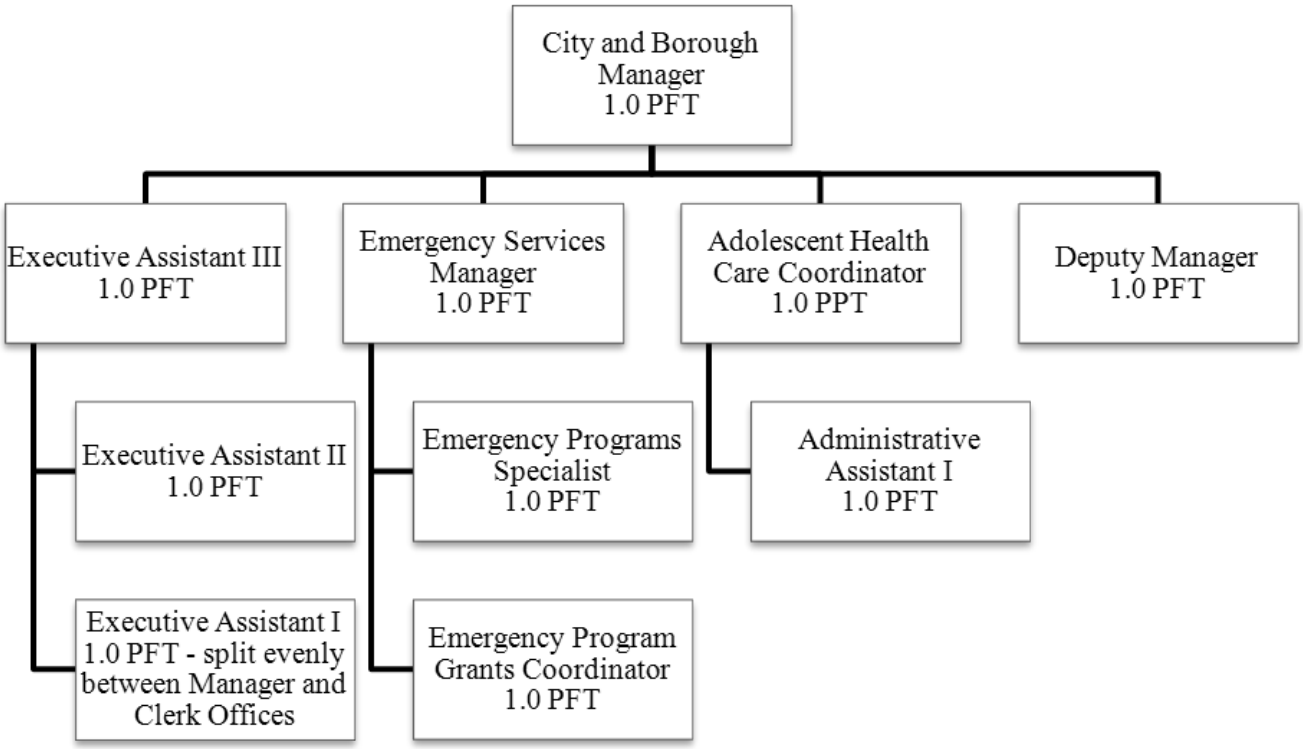
The Manager's FY16 Adopted Budget is an increase of $58,800 (3.8%) from the FY16 Approved Budget.

FY16 Adopted Budget

- Commodities and Services increased $76,900 (43.1%) primarily due to an increase in contracted services for the implementation of the Economic Development Plan.
- State Grant revenues increased $110,000 (916.7%) to include the Emergency Management Planning Grant (EMPG).

CITY MANAGER

STAFFING ORGANIZATION CHART



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

CITY MANAGER

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits
Manager's Office:						
City and Borough Manager	1.00	$ 149,300	1.00	$ 149,300	1.00	$ 149,300
Deputy City and Borough Manager	1.00	138,600	1.00	143,400	1.00	143,400
Executive Assistant I, II, & III	2.50	141,700	2.50	148,400	2.50	147,900
Overtime	-	400	-	400	-	400
Benefits	-	214,200	-	221,300	-	217,700
Totals	**4.50**	**644,200**	**4.50**	**662,800**	**4.50**	**658,700**
Emergency Services/Public Information:						
Emergency Services Manager/Public Information Officer	1.00	85,900	1.00	91,300	1.00	91,300
Emergency Program Specialist (1)	1.00	61,500	1.00	64,900	1.00	60,100
Emergency Program Grant Coordinator	1.00	58,100	1.00	60,000	1.00	60,000
Manpower	-	8,000	-	8,000	-	-
Benefits	-	116,200	-	121,900	-	115,600
Totals	**3.00**	**329,700**	**3.00**	**346,100**	**3.00**	**327,000**
Teen Health Center:						
Adolescent Health Care Coordinator	0.75	57,700	0.75	59,100	0.75	62,600
Administrative Assistant I	0.75	31,100	0.75	31,800	0.75	32,900
Benefits	-	52,400	-	54,200	-	54,400
Totals	**1.50**	**141,200**	**1.50**	**145,100**	**1.50**	**149,900**
Total Staffing	**9.00**	**$ 1,115,100**	**9.00**	**$ 1,154,000**	**9.00**	**$ 1,135,600**

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

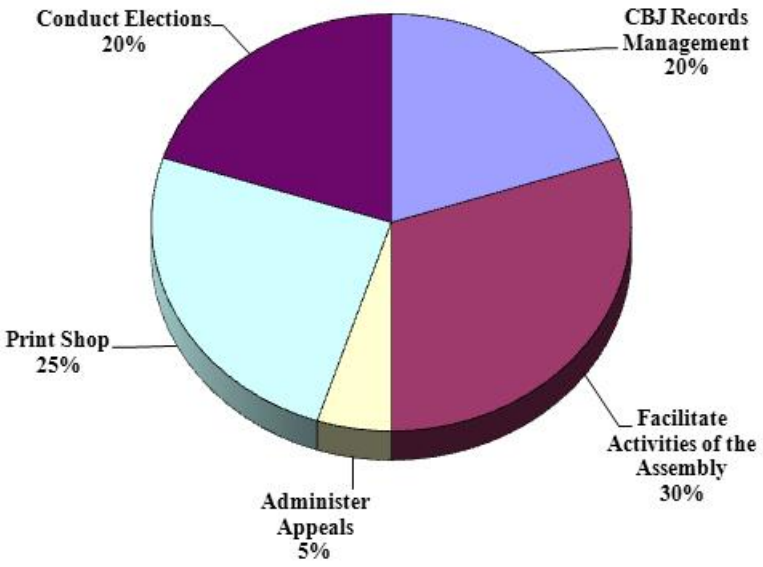
CITY CLERK

MISSION STATEMENT

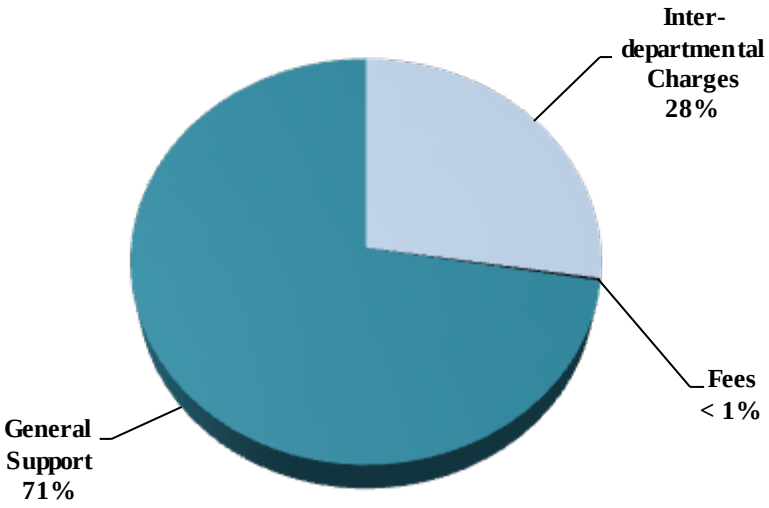
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

FY16 ADOPTED BUDGET $ 550,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 373,400	413,600	400,300	426,600	422,900
Commodities and Services	98,600	133,000	118,900	132,200	128,000
Total Expenditures	**472,000**	**546,600**	**519,200**	**558,800**	**550,900**
FUNDING SOURCES:					
Interdepartmental Charges	130,300	155,000	148,000	155,000	151,000
Licenses, Permits and Fees	1,500	1,000	1,000	1,000	1,000
Support from General Fund	340,200	390,600	370,200	402,800	398,900
Total Funding Sources	**$ 472,000**	**546,600**	**519,200**	**558,800**	**550,900**
STAFFING	**3.70**	**3.70**	**3.70**	**3.70**	**3.68**
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.

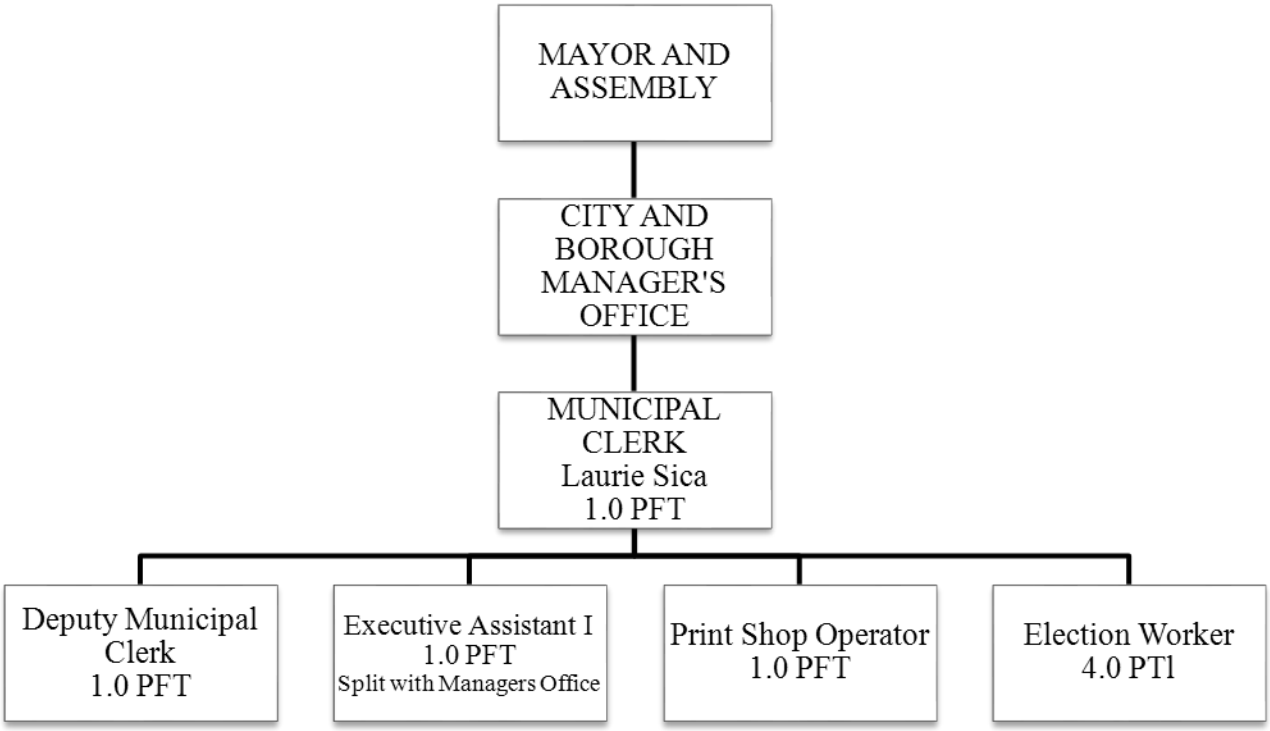
BUDGET HIGHLIGHTS

The City Clerk and Election's FY16 Adopted Budget is a decrease of $7,900 (1.4%) from the FY16 Approved Budget.

There are no significant budgetary changes.

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Clerk	1.00	$ 108,800	1.00	$ 109,300	1.00	$ 109,300
Deputy Clerk	1.00	63,300	1.00	66,200	1.00	66,200
Print Shop Operator	1.00	52,000	1.00	55,000	1.00	55,000
Executive Assistant I	0.50	24,800	0.50	26,100	0.50	26,100
Clerk I	0.20	5,000	0.20	5,200	0.18	5,200
Elections	-	15,000	-	15,000	-	15,000
Overtime	-	5,000	-	5,200	-	4,400
Benefits	-	139,700	-	144,600	-	141,700
Total Staffing	**3.70**	**$ 413,600**	**3.70**	**$ 426,600**	**3.68**	**$ 422,900**

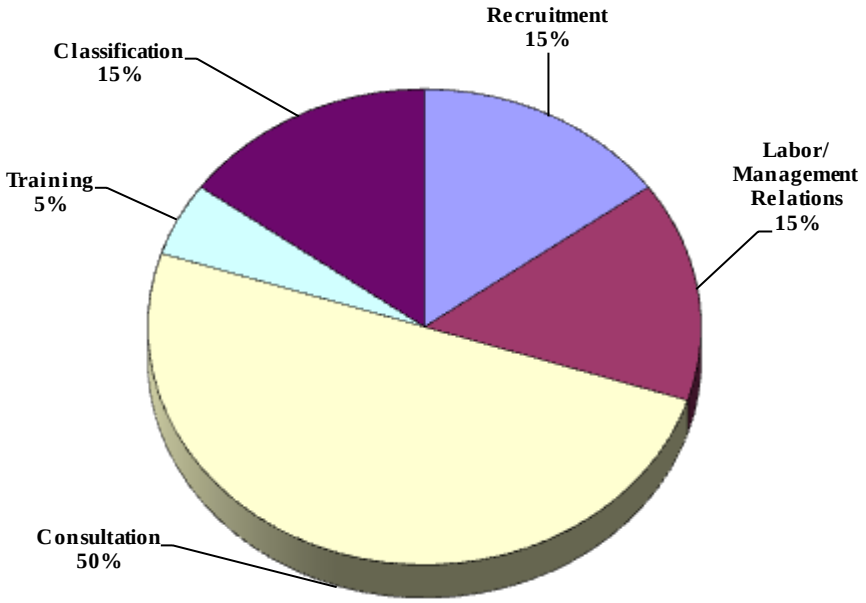
HUMAN RESOURCES

MISSION STATEMENT

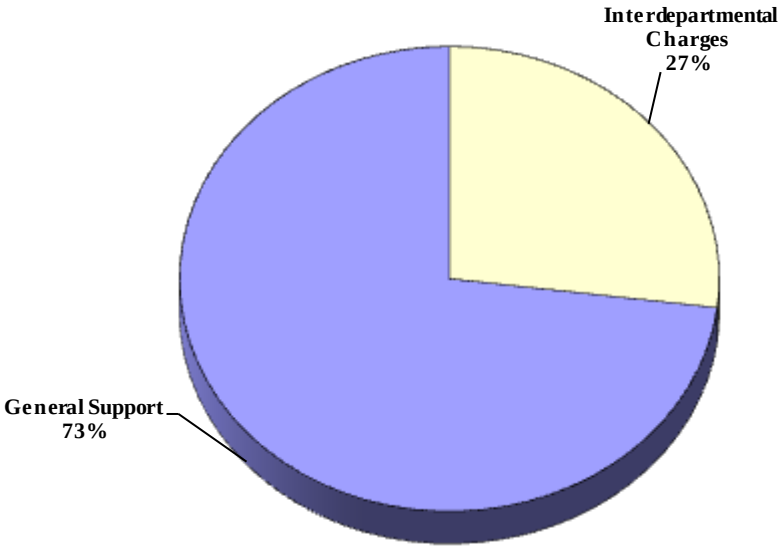
To provide employment/human resource services to the public and CBJ departments.

FY16 ADOPTED BUDGET $ 594,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actual	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 470,200	473,800	471,600	495,000	487,400
Commodities and Services	75,300	103,200	99,600	107,500	107,500
Total Expenditures	**545,500**	**577,000**	**571,200**	**602,500**	**594,900**
FUNDING SOURCES:					
Interdepartmental Charges	169,400	162,600	162,600	162,600	162,600
Support from General Fund	376,100	414,400	408,600	439,900	432,300
Total Funding Sources	**$ 545,500**	**577,000**	**571,200**	**602,500**	**594,900**
STAFFING	**4.30**	**4.40**	**4.40**	**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.

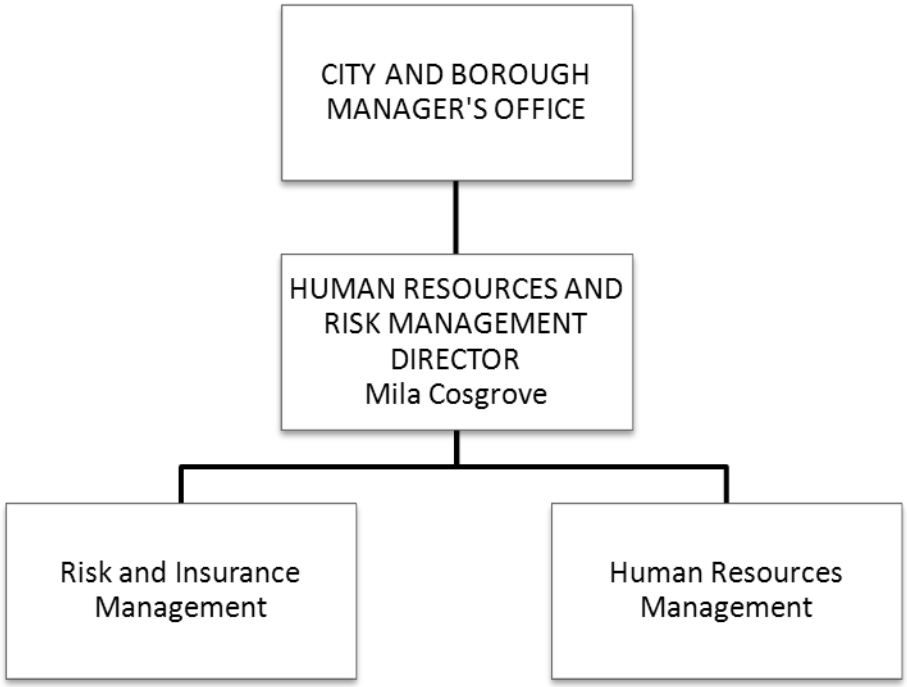
BUDGET HIGHLIGHT

The Human Resource Department's FY16 Adopted Budget represents an increase of $7,600 (1.3%) from the FY16 Approved Budget.

There are no significant budgetary changes.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control

Claims Management

Health Benefits, Group Life, and Wellness

Employment Security

Administrative Support

Staffing and Recruitment

Employee and Labor Relations

Organization Development

Records Administration

Contract Administration and Negotiations

HR Technology and Process

Improvement

Maintenance and Update of CBJ Code and Personnel Rules

Supervisory/Management Training

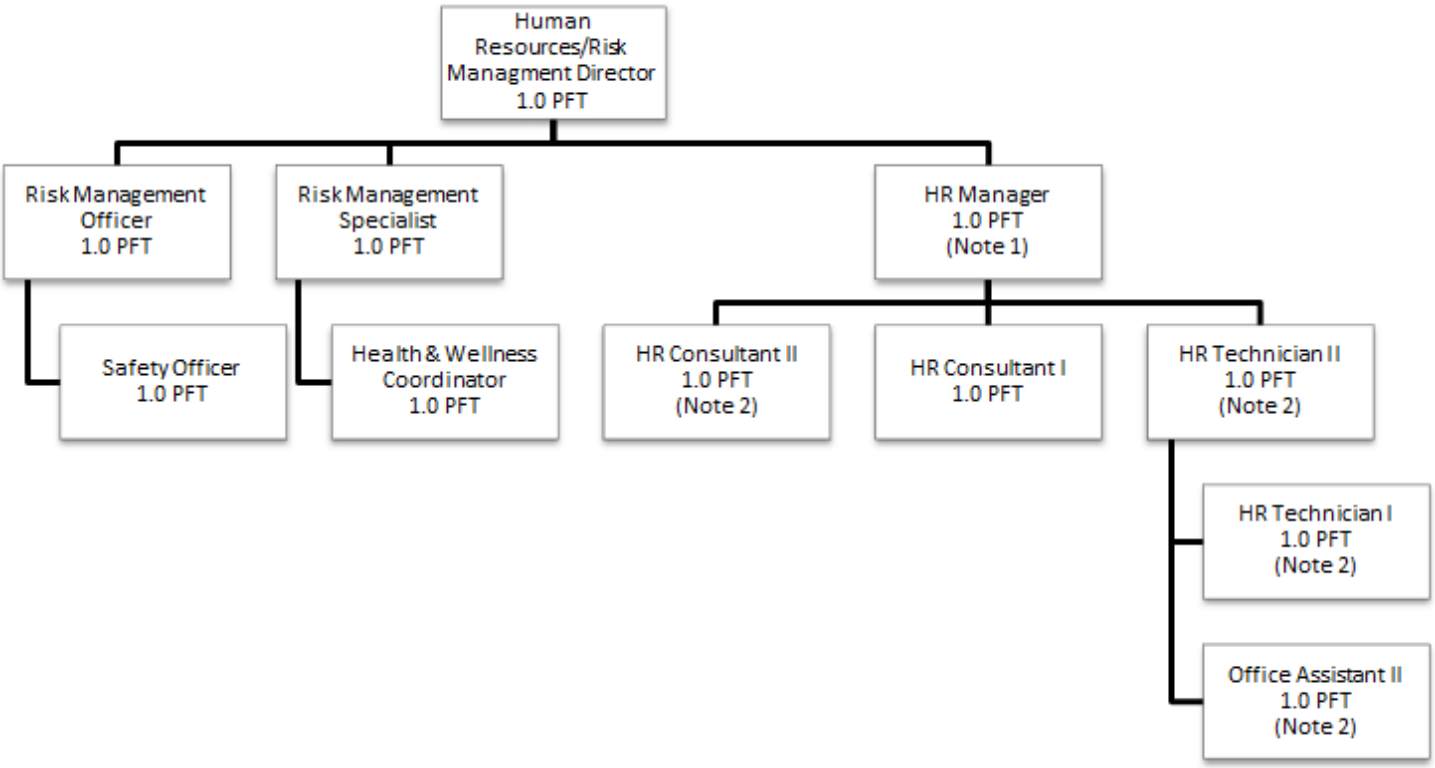
Employee Development and

Performance Management

Position Classification and Pay Systems

HUMAN RESOURCES

STAFFING ORGANIZATION CHART



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

Note 1 – The HR Manger is split 40% Human Resources, 40% Bartlett Regional Hospital, and 20% Risk Management.

Note 2 – These four positions are split evenly with Risk Management.

HUMAN RESOURCES

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Human Resources Director	0.40	$ 56,400	0.40	$ 58,300	0.40	$ 58,300
Human Resources Manager	1.00	85,900	1.00	90,200	1.00	88,000
Human Resources Consultant I & II	1.50	92,300	1.50	95,800	1.50	97,400
Human Resources Technician II	0.50	29,100	0.50	30,800	0.50	30,800
Human Resources Technician	0.50	22,800	0.50	24,000	0.50	22,500
Office Assistant II	0.50	17,500	0.50	18,500	0.50	17,300
Benefits	-	169,800	-	177,400	-	173,100
Total Staffing	**4.40**	**$ 473,800**	**4.40**	**$ 495,000**	**4.40**	**$ 487,400**

The HR Director is split between HR (0.40 FTE), Bartlett Regional Hospital (0.40 FTE) and Risk Management (0.20 FTE).

NOTES

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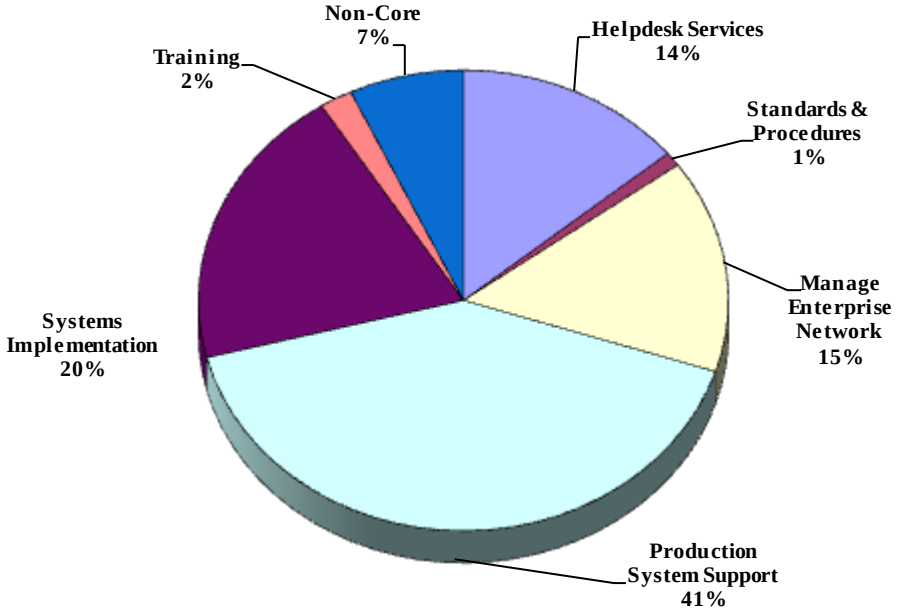
MANAGEMENT INFORMATION SYSTEMS

MISSION STATEMENT

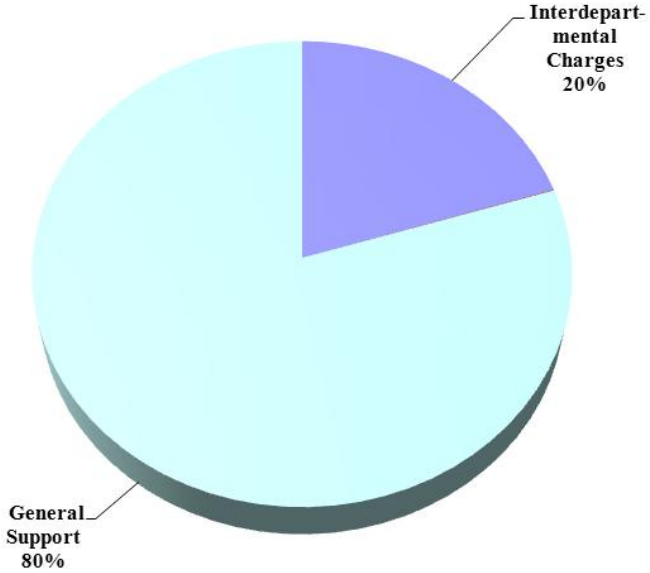
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

FY16 ADOPTED BUDGET $ 2,440,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actual	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,483,500	1,630,800	1,610,300	1,708,300	1,695,500
Commodities and Services	525,100	696,900	677,500	678,000	674,600
Capital Outlay	24,400	100,000	90,000	70,000	70,000
Total Expenditures	**2,033,000**	**2,427,700**	**2,377,800**	**2,456,300**	**2,440,100**
FUNDING SOURCES:					
Interdepartmental Charges	535,500	491,100	491,100	491,100	491,100
Charges for Services	1,200	1,200	1,200	1,200	1,200
Support from General Fund	1,496,300	1,935,400	1,885,500	1,964,000	1,947,800
Total Funding Sources	**$ 2,033,000**	**2,427,700**	**2,377,800**	**2,456,300**	**2,440,100**
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.

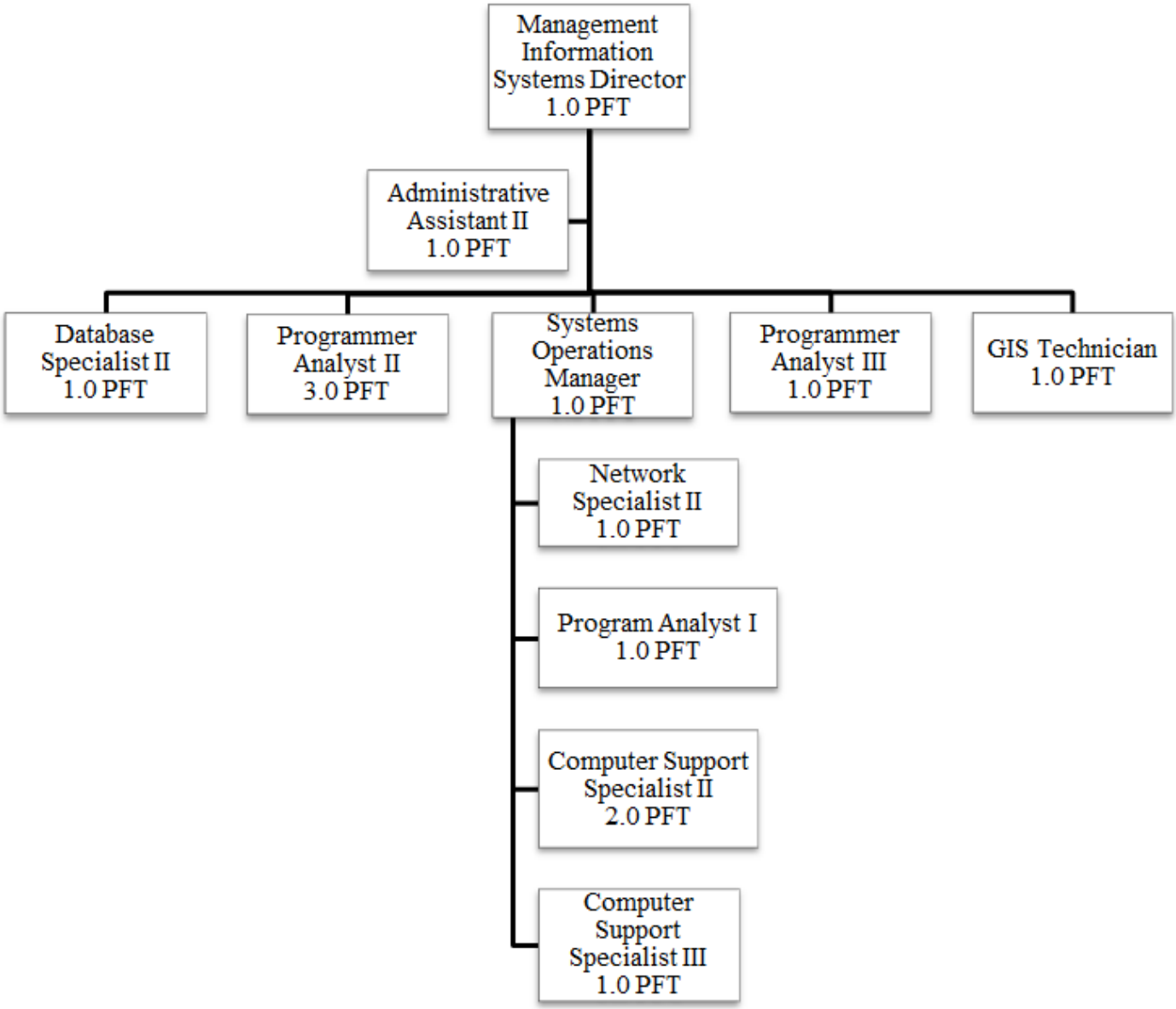
BUDGET HIGHLIGHTS

The Management Information System's FY16 Adopted Budget represents a decrease of $16,200 (0.7%) from the FY16 Approved Budget.

There are no significant budgetary changes.

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Management Information System Director	1.00	$ 116,000	1.00	$ 121,700	1.00	$ 121,700
Systems Operations Manager	1.00	95,000	1.00	100,500	1.00	100,500
Programmer I , II & III	5.00	454,500	5.00	477,600	5.00	484,000
Network Systems Administrator	1.00	87,800	1.00	91,100	1.00	91,100
Network Specialist	1.00	57,500	1.00	58,800	1.00	59,700
Information Systems Specialist	2.00	104,100	2.00	110,100	2.00	105,500
Applications Specialist	1.00	73,800	1.00	76,600	1.00	76,600
Administrative Assistant II	1.00	43,600	1.00	46,100	1.00	46,100
GIS Technician	0.66	35,500	0.66	36,800	0.66	36,800
Overtime	-	9,100	-	9,100	-	4,400
Benefits	-	570,200	-	597,000	-	586,100
Vacancy Factor	-	(16,300)	-	(17,100)	-	(17,000)
Totals	**13.66**	**$ 1,630,800**	**13.66**	**$ 1,708,300**	**13.66**	**$ 1,695,500**

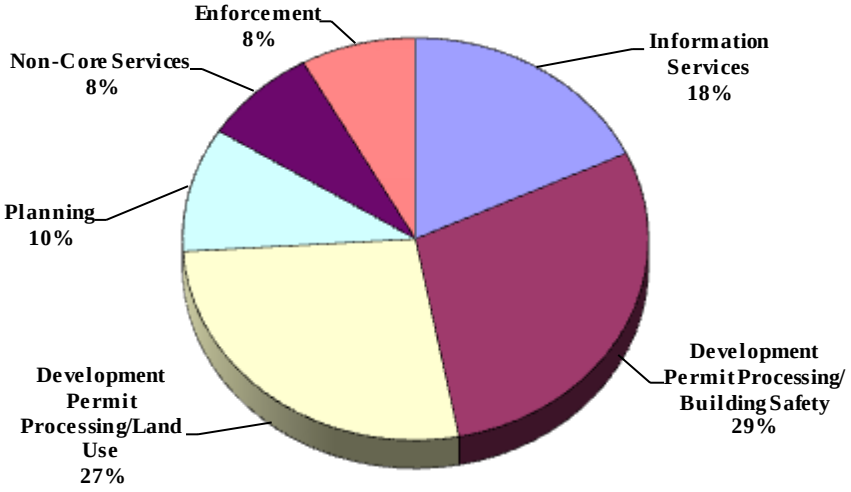
COMMUNITY DEVELOPMENT

MISSION STATEMENT

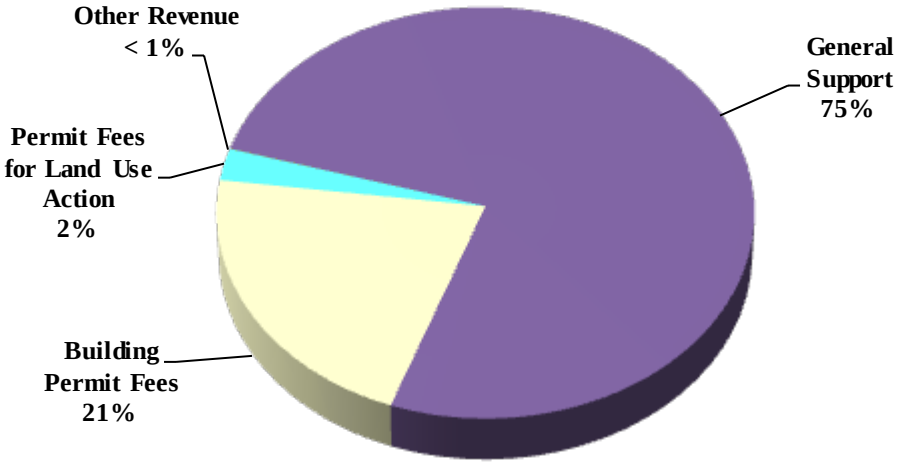
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY16 ADOPTED BUDGET $ 2,792,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 2,498,000	2,389,800	2,310,500	2,503,600	2,429,300
Commodities & Services	1,407,600	1,324,300	1,253,800	371,500	363,200
Capital Outlay	-	12,000	9,500	-	-
Total Expenditures	**3,905,600**	**3,726,100**	**3,573,800**	**2,875,100**	**2,792,500**
FUNDING SOURCES:					
Building Permit Fees	739,700	646,300	725,000	813,300	600,000
Permit Fees for Land Use Action	64,800	82,000	48,400	82,000	69,700
State Grants	520,000	949,100	949,100	-	-
Other Revenue	500	1,000	2,000	1,000	1,000
Support from General Fund	2,580,600	2,047,700	1,849,300	1,978,800	2,121,800
Total Funding Sources	**$ 3,905,600**	**3,726,100**	**3,573,800**	**2,875,100**	**2,792,500**
STAFFING	**24.75**	**23.00**	**23.00**	**22.75**	**23.00**
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 FY16 Adopted Budget is a decrease of $82,600 (2.9%) from the FY16 Approved Budget.

The significant budgetary changes include:

FY16 Adopted Budget

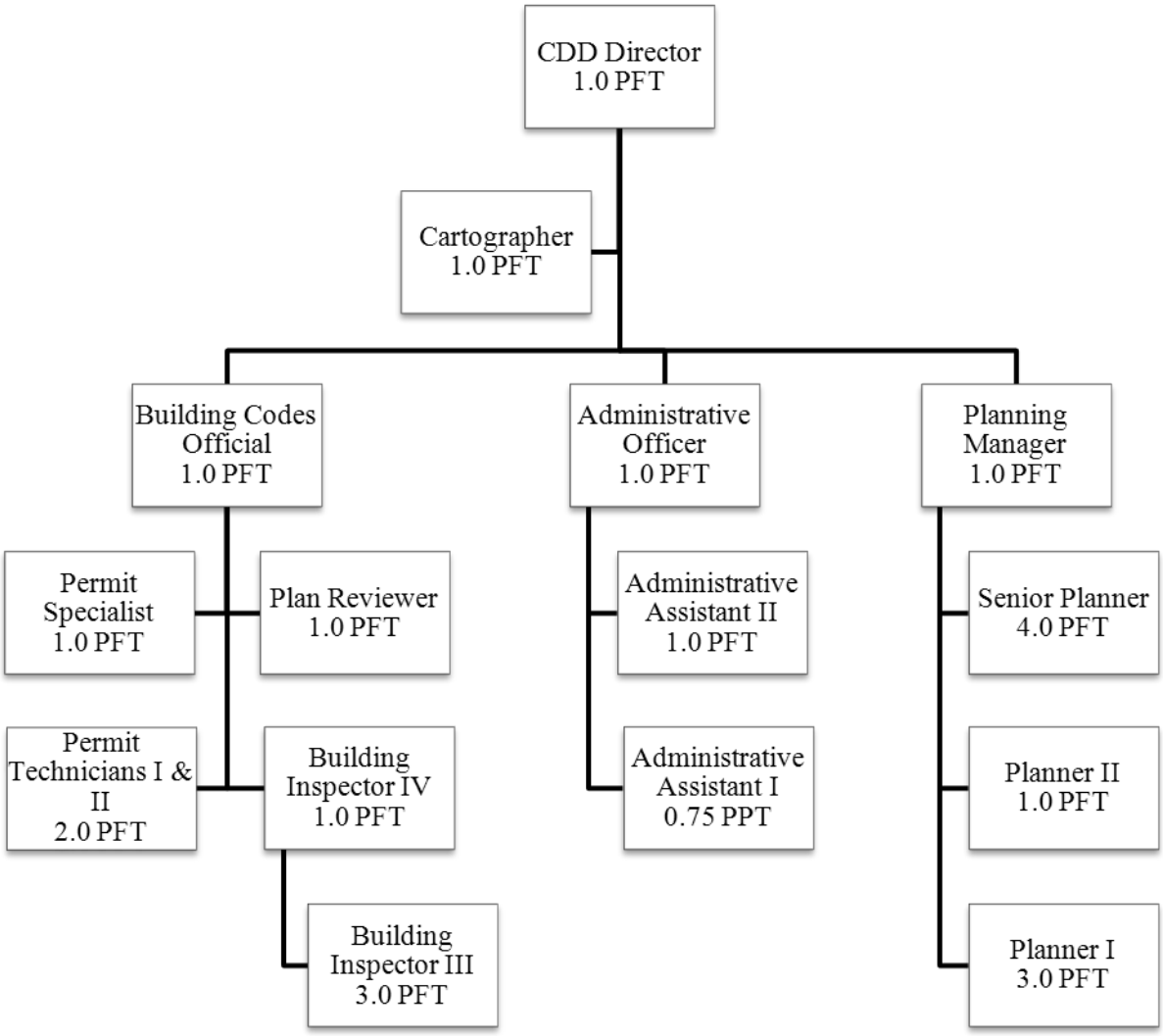
- Personnel Services decreased $74,300 (3.0%) due to staff turnover in FY15 and replacing higher step employees with lower step employees.
- Planning and Zoning Revenue decreased $12,300 (15.0%) due to lower than originally expected cell tower applications from Verizon.
- Building Permit Revenue decreased $213,300 (26.2%) based on the list of 2016 Building Season projects received by major local developers.

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Director	1.00	$ 117,200	1.00	$ 123,800	1.00	$ 123,800
Database Specialist	1.00	70,600	1.00	72,900	-	-
Permit Specialist	1.00	53,000	1.00	56,100	1.00	56,100
Cartographer	1.00	62,000	1.00	64,200	1.00	64,200
Administrative Officer I	1.00	56,300	1.00	59,600	1.00	59,600
Administrative AssistantI & II	2.00	72,100	1.75	76,200	2.00	84,900
Code Compliance Officer	1.00	62,100	1.00	65,700	-	-
Permit Technician I, II & III	2.00	80,300	2.00	84,900	2.00	79,700
Committee Members stipends	-	18,200	-	18,200	-	18,200
Overtime	-	-	-	-	-	-
Benefits	-	343,700	-	360,600	-	282,100
Vacancy Factor	-	(9,100)	-	(9,600)	-	(7,400)
Total before decrements	**10.00**	**926,400**	**9.75**	**972,600**	**8.00**	**761,200**
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	**8.00**	**719,300**	**7.75**	**756,200**	**8.00**	**761,200**
Planning:						
Planning Manager	1.00	89,900	1.00	95,100	1.00	89,800
Senior Planner	3.00	310,100	4.00	330,000	3.00	247,500
Planner I & II	5.00	227,400	4.00	237,400	5.00	293,300
Overtime	-	6,600	-	6,700	-	6,700
Benefits	-	351,100	-	369,200	-	352,200
Vacancy Factor	-	(9,800)	-	(10,300)	-	(9,800)
Totals	**9.00**	**975,300**	**9.00**	**1,028,100**	**9.00**	**979,700**
Building:						
Building Codes Official	1.00	93,700	1.00	96,200	1.00	96,200
Inspector II, III & IV	4.00	281,000	4.00	290,700	4.00	270,500
Plan Reviewer	1.00	75,400	1.00	78,300	1.00	78,300
Overtime	-	6,700	-	6,600	-	6,600
Benefits	-	245,300	-	254,600	-	243,600
Vacancy Factor	-	(6,900)	-	(7,100)	-	(6,800)
Totals	**6.00**	**695,200**	**6.00**	**719,300**	**6.00**	**688,400**
Total Staffing	**23.00**	**$ 2,389,800**	**22.75**	**$ 2,503,600**	**23.00**	**$ 2,429,300**

NOTES

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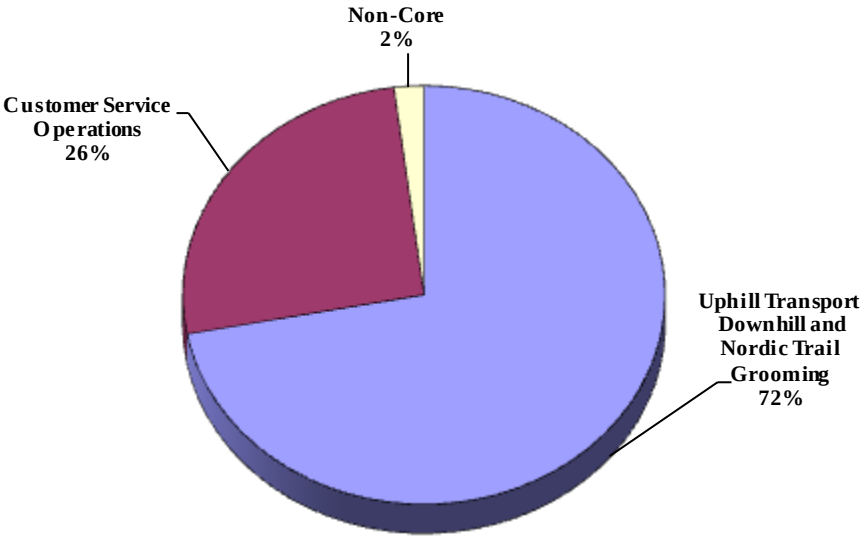
EAGLECREST

MISSION STATEMENT

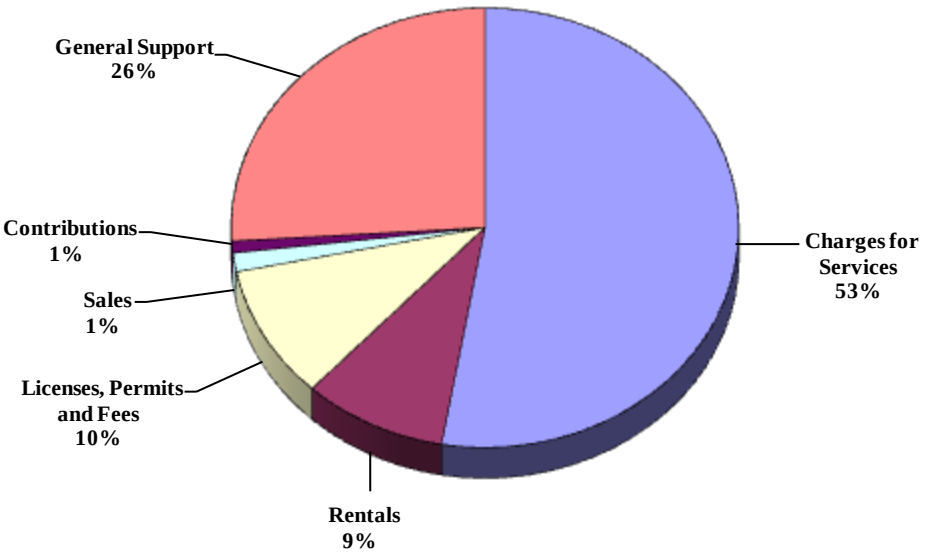
Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

FY16 ADOPTED BUDGET $ 2,841,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,452,300	1,644,100	1,143,400	1,679,300	1,671,700
Commodities and Services	1,061,500	1,202,200	870,100	1,202,400	1,170,000
Total Expenditures	**2,513,800**	**2,846,300**	**2,013,500**	**2,881,700**	**2,841,700**
FUNDING SOURCES:					
Charges for Services	1,472,000	1,522,700	994,400	1,536,700	1,503,700
Rentals	184,200	265,000	73,600	280,000	273,000
Licenses, Permits and Fees	214,300	284,000	81,000	284,000	284,000
Sales	34,300	40,000	7,000	45,000	45,000
Contributions	12,100	25,000	1,100	25,000	75,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	725,000	687,500	687,500	687,500	637,500
Fund Balance (To) From	(153,100)	(2,900)	143,900	(1,500)	(1,500)
Total Funding Sources	**$ 2,513,800**	**2,846,300**	**2,013,500**	**2,881,700**	**2,841,700**
STAFFING	**33.88**	**33.63**	**33.63**	**33.63**	**33.63**
FUND (DEFICIT) BALANCE	**$ 92,200**	**95,100**	**(51,700)**	**(50,200)**	**(50,200)**

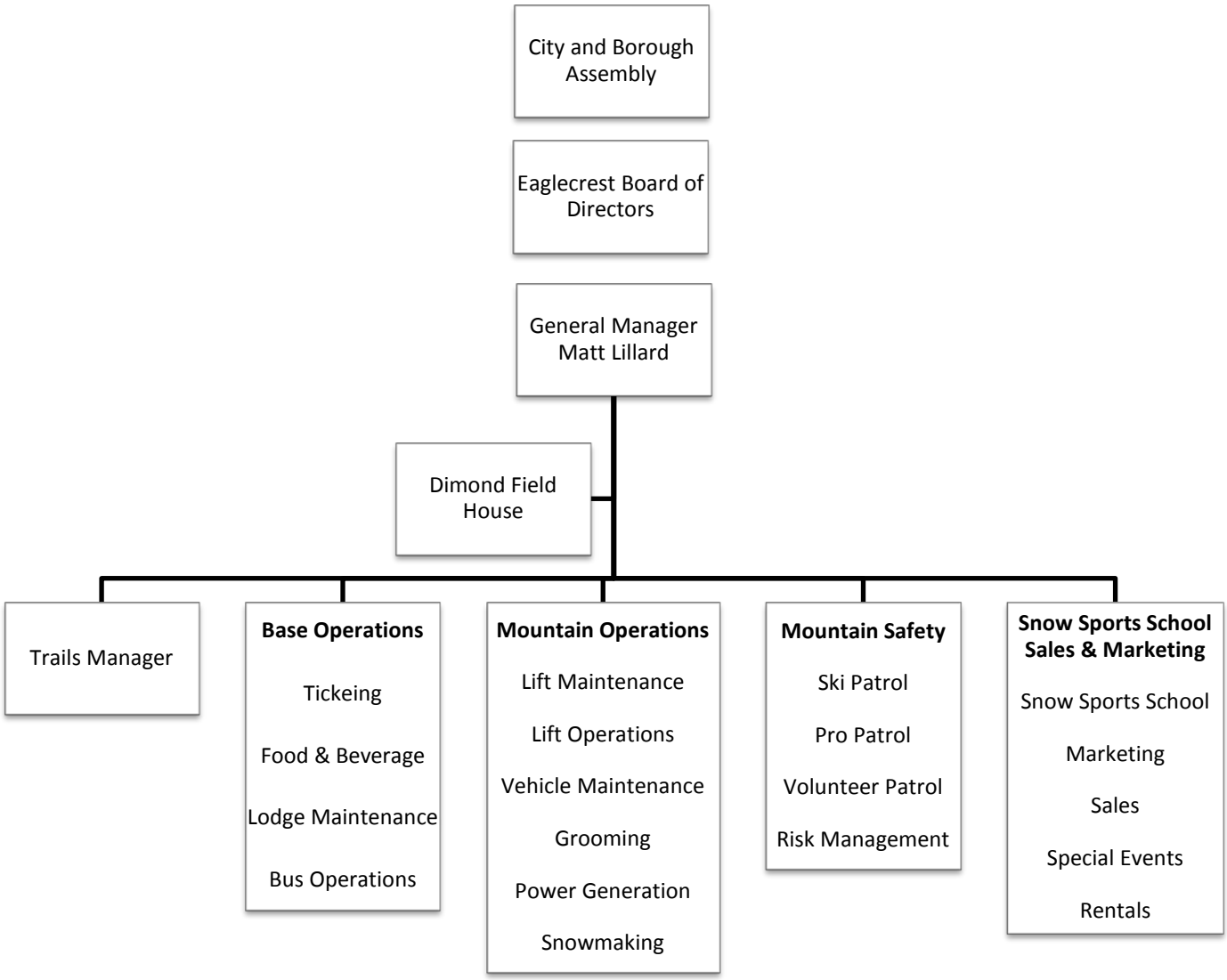
BUDGET HIGHLIGHT

The Eaglecrest FY16 Adopted Budget is a decrease of $40,000 (1.4%) from the FY16 Approved Budget.

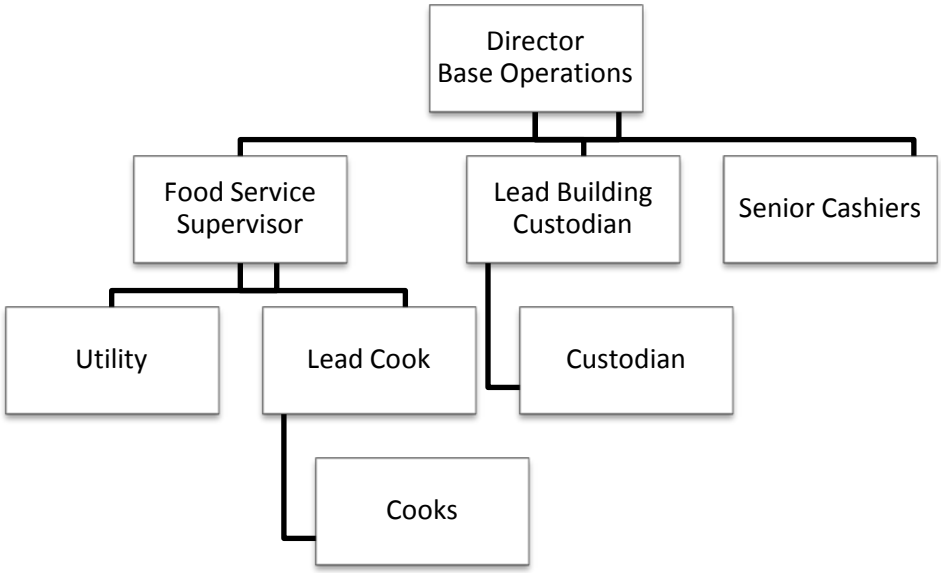
There are no significant budgetary changes.

EAGLECREST

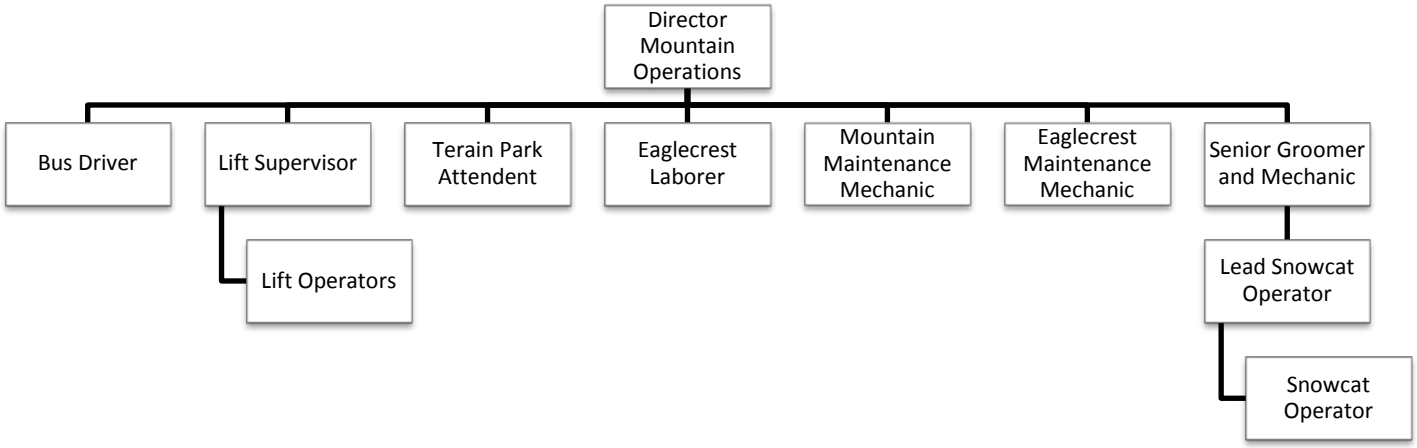
FUNCTIONAL ORGANIZATION CHART



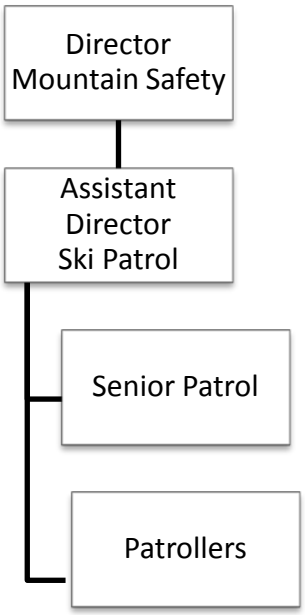
STAFFING ORGANIZATION CHART
BASE OPERATIONS



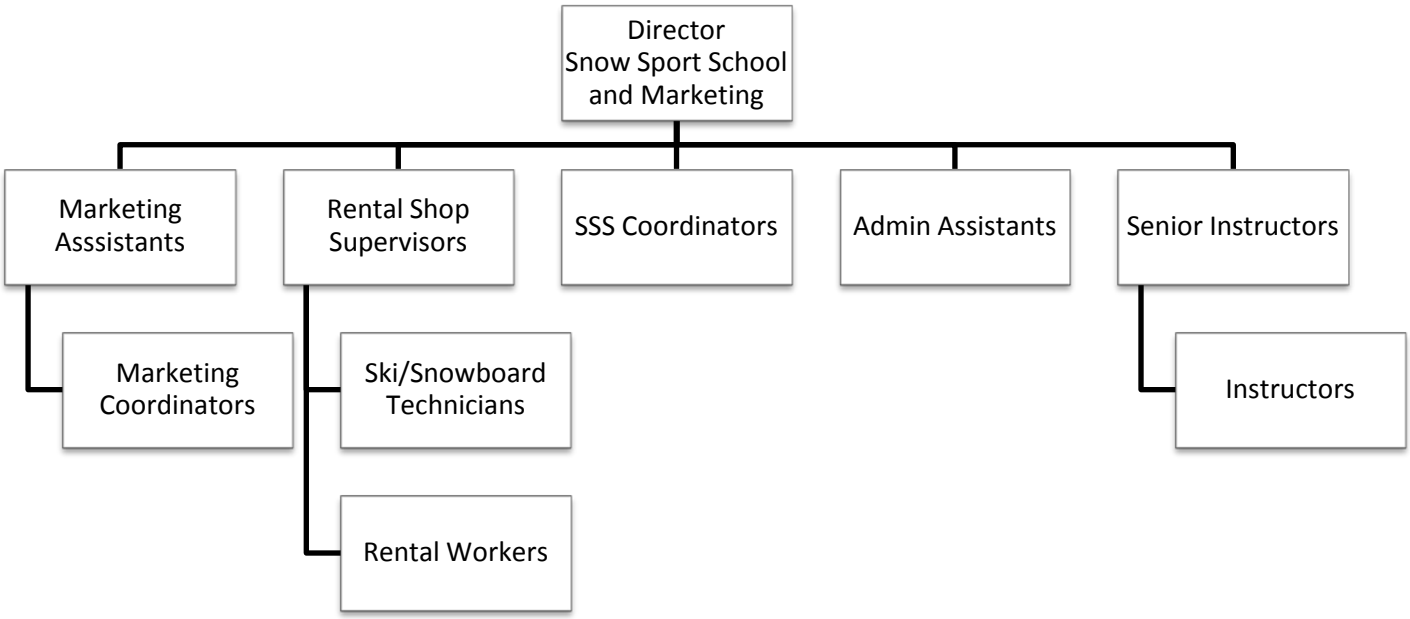
STAFFING ORGANIZATION CHARTS
MOUNTAIN OPERATIONS



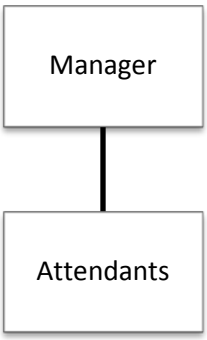
MOUNTAIN SAFETY



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



DIMOND FIELD HOUSE



EAGLECREST

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Ski Area General Manager	1.00	$ 84,100	1.00	$ 86,200	1.00	$ 86,200
Director, Mountain Operations	1.00	56,600	1.00	58,100	1.00	58,100
Director, Mountain Safety	0.50	29,000	0.50	29,800	0.50	29,800
Director, Snow Sports School, Sales & Marketing	1.00	59,600	1.00	61,000	1.00	61,000
Manager, Revenue & Base Ops	1.00	48,200	1.00	49,400	1.00	49,400
Trails Manager	0.50	24,100	0.50	24,700	0.50	24,700
Benefits	-	232,000	-	238,200	-	234,400
Totals	**5.00**	**533,600**	**5.00**	**547,400**	**5.00**	**543,600**
Ski Patrol:						
Assistant Director, Ski Patrol	0.46	17,200	0.46	17,600	0.46	17,600
Senior Patrollers	0.71	24,400	0.71	25,000	0.71	25,000
Patrollers	1.73	53,000	1.73	54,400	1.73	54,400
Overtime	-	5,000	-	5,000	-	5,000
Benefits	-	26,900	-	27,700	-	27,300
Totals	**2.90**	**126,500**	**2.90**	**129,700**	**2.90**	**129,300**
Lift Operations:						
Supervisor	0.50	18,200	0.50	18,700	0.50	18,700
Lift Operators	4.13	97,400	4.13	98,000	4.13	98,000
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	24,200	-	24,800	-	24,400
Totals	**4.63**	**149,800**	**4.63**	**151,500**	**4.63**	**151,100**
Mountain Maintenance:						
Mountain Maintenance Mechanic	1.00	38,300	1.00	39,200	1.00	39,200
Eaglecrest Maintenance Mechanic	0.50	18,200	0.50	18,700	0.50	18,700
Snowcat Operators	0.91	29,800	0.91	30,600	0.91	30,600
Terrain Park Attendant	0.24	5,500	0.24	5,500	0.24	5,500
Eaglecrest Laborers	0.50	14,600	0.50	14,600	0.50	14,600
Snow Remover	0.50	14,900	0.50	15,300	0.50	15,300
Senior Groomer & Maintenance	1.00	38,300	1.00	39,100	1.00	39,100
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	68,800	-	67,600	-	66,100
Totals	**4.65**	**$ 238,400**	**4.65**	**$ 240,600**	**4.65**	**$ 239,100**

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Lodge Operations:						
Revenue Coordinator	0.65	$ 20,300	0.65	$ 20,800	0.65	$ 20,800
Cashiers	1.25	29,000	1.25	29,500	1.25	29,500
Bus Drivers	0.41	10,200	0.41	10,400	0.41	10,400
Custodians	0.89	27,900	0.89	28,600	0.89	28,600
Overtime	-	4,000	-	4,000	-	4,000
Benefits	-	8,800	-	9,000	-	9,000
Totals	**3.20**	**100,200**	**3.20**	**102,300**	**3.20**	**102,300**
Snow Sports School:						
Snow Sports School Supervisor	1.00	38,500	1.00	40,600	1.00	40,600
Snow Sports Coordinators	1.96	59,400	1.96	60,500	1.96	60,500
Administrative Assistants	-	-	-	-	-	-
Senior Instructors/Coach	0.41	12,000	0.41	12,300	0.41	12,300
Instructors	1.56	39,000	1.56	40,000	1.56	40,000
Overtime	-	2,500	-	2,500	-	2,500
Benefits	-	39,200	-	40,800	-	40,000
Totals	**4.93**	**190,600**	**4.93**	**196,700**	**4.93**	**195,900**
Food Service:						
Supervisor	0.50	16,600	0.50	16,600	0.50	16,600
Food Service Leads	0.50	17,200	0.50	17,600	0.50	17,600
Cooks	0.70	17,500	0.70	17,800	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	-	9,600	-	9,700	-	9,700
Totals	**2.06**	**70,400**	**2.06**	**71,200**	**2.06**	**71,200**
Ski Rental Shop:						
Rental Shop Supervisors	0.50	15,600	0.50	16,000	0.50	16,000
Ski Technicians	1.67	42,100	1.67	42,900	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	0.50	13,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	8,000	-	8,200	-	8,200
Totals	**3.15**	**$ 91,200**	**3.15**	**$ 93,000**	**3.15**	**$ 93,000**

EAGLECREST

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Marketing:						
Marketing Assistants	0.24	$ 6,500	0.24	$ 6,500	0.24	$ 6,500
Coordinators	0.79	27,100	0.79	27,700	0.79	27,700
Overtime	-	2,500	-	2,500	-	2,500
Benefits	-	3,500	-	3,500	-	3,500
Totals	**1.03**	**39,600**	**1.03**	**40,200**	**1.03**	**40,200**
Dimond Field House:						
Manager	1.00	41,600	1.00	42,600	1.00	42,600
Attendants	1.08	30,000	1.08	30,800	1.08	30,800
Benefits	-	32,200	-	33,300	-	32,600
Totals	**2.08**	**103,800**	**2.08**	**106,700**	**2.08**	**106,000**
Total Staffing	**33.63**	**$ 1,644,100**	**33.63**	**$ 1,679,300**	**33.63**	**$ 1,671,700**

NOTES

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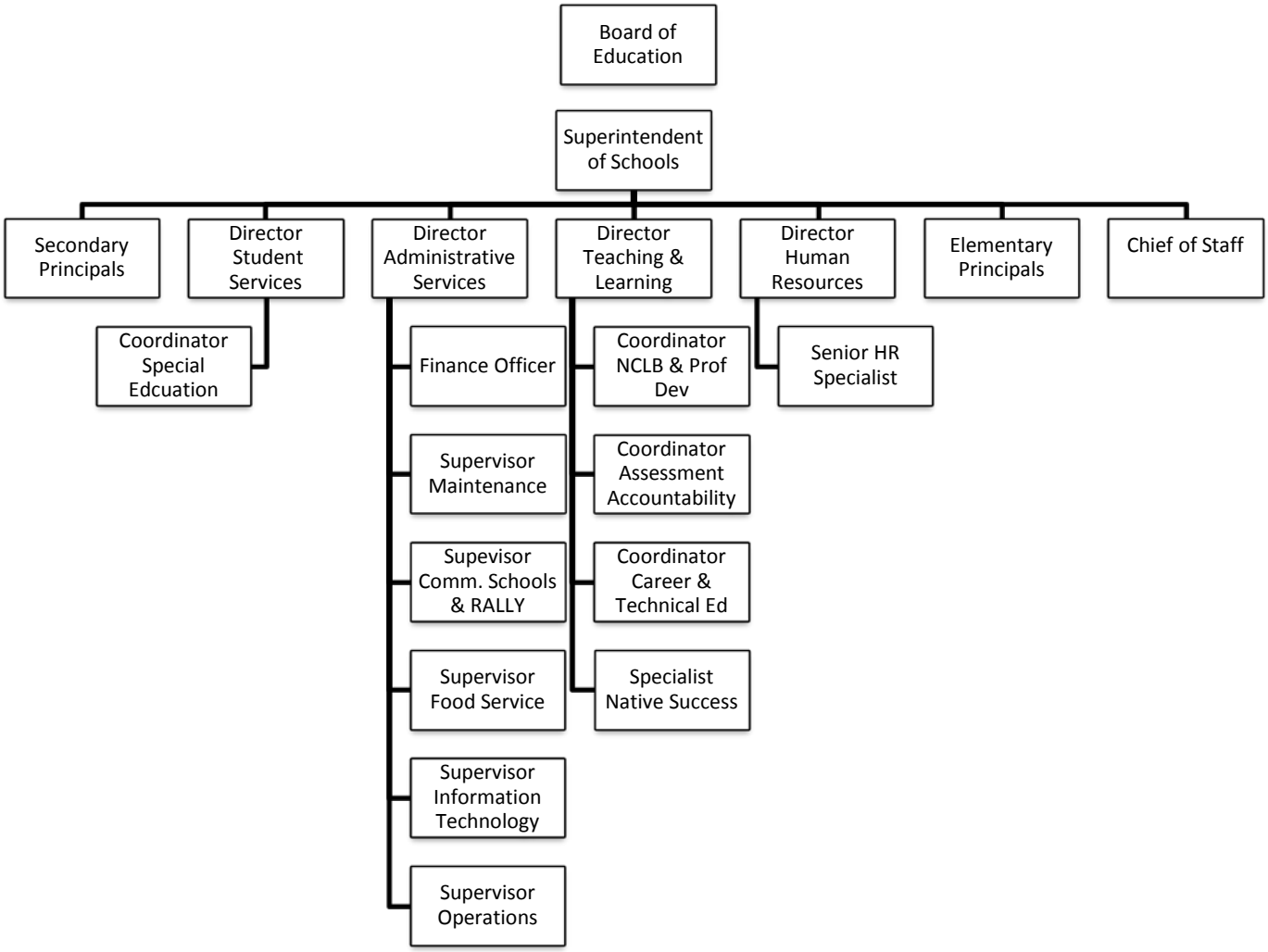
EDUCATION

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.

FY16 ADOPTED BUDGET $ 85,616,500



EDUCATION

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	$ 68,806,600	135,808,400	136,284,000	66,824,700	63,998,500
Commodities and Services	6,872,400	7,301,400	6,234,200	7,172,200	6,542,600
Support To General Fund	139,900	-	-	-	-
Support To Education:					
Special Revenue	(100,000)	(100,000)	(481,000)	(100,000)	-
Other (Student Activities)	338,500	686,000	836,000	686,000	-
Totals	**76,057,400**	**143,695,800**	**142,873,200**	**74,582,900**	**70,541,100**
Education - Special Revenue					
Personnel Services	1,677,000	1,508,100	1,525,100	1,508,100	1,783,500
Commodities and Services	4,326,700	4,481,500	4,607,500	4,481,500	4,776,400
Support To Education - Operating	100,000	100,000	481,000	100,000	-
Other (Student Activities)	-	-	131,500	-	-
Totals	**6,103,700**	**6,089,600**	**6,745,100**	**6,089,600**	**6,559,900**
Education - Other					
Other Special Revenue	4,899,300	5,579,900	5,220,200	4,969,400	5,600,500
Other (Student Activities)	2,613,800	2,808,500	2,958,500	2,808,500	2,515,000
House Building Project	-	320,000	474,300	320,000	320,000
Special Revenue Fund Support	77,100	80,000	80,000	80,000	80,000
Totals	**7,590,200**	**8,788,400**	**8,733,000**	**8,177,900**	**8,515,500**
Total Expenditures	**89,751,300**	**158,573,800**	**158,351,300**	**88,850,400**	**85,616,500**
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	37,666,800	38,020,100	38,004,400	37,767,700	38,564,700
State Contribution for PERS/TRS	13,176,200	78,174,100	78,174,100	10,393,300	5,455,300
State Aid to School Districts	898,100	1,737,000	1,701,500	1,160,000	-
Federal	89,200	460,000	200,000	460,000	200,000
Other	270,000	275,000	310,000	275,000	400,000
Support From:					
Education Special Revenue	-	100,000	-	100,000	-
General Fund	23,994,500	24,526,900	24,526,900	24,526,900	24,926,000
Roaded Service Area	-	500,000	500,000	-	-
Fund Balance (To) From	(37,400)	(97,300)	(543,700)	(100,000)	995,100
Total Operating	**76,057,400**	**143,695,800**	**142,873,200**	**74,582,900**	**70,541,100**
Education - Special Revenue					
State	3,156,100	3,148,000	3,144,800	3,148,000	3,265,000
Federal	820,600	825,500	935,500	825,500	1,000,400
User Fees	1,930,000	1,768,300	1,801,300	1,768,300	2,118,000
Support from:					
Education Operating Fund	-	(100,000)	-	(100,000)	-
Education - Other	77,100	80,000	80,000	80,000	80,000
General Fund	205,000	205,000	205,000	205,000	205,000
Fund Balance (To) From	(85,100)	162,800	578,500	162,800	(108,500)
Total Special Revenue	**$ 6,103,700**	**6,089,600**	**6,745,100**	**6,089,600**	**6,559,900**

COMPARATIVES, CONTINUED

Funding Sources, continued:

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
Education - Other Special Revenue					
State	$ 1,685,700	1,571,700	1,571,700	1,707,500	1,070,700
Federal	3,386,400	3,173,900	3,173,900	3,173,900	3,684,600
Other	62,100	268,000	268,000	168,000	380,400
Fund Balance (To) From	(157,800)	646,300	286,600	-	544,800
Total Other Special Revenue	**4,976,400**	**5,659,900**	**5,300,200**	**5,049,400**	**5,680,500**
Education - Other (Student Activities)					
Student Activities Fundraising	1,602,900	1,950,000	1,950,000	1,950,000	1,950,000
Support from:					
Education Operating Fund	338,500	686,000	836,000	686,000	-
Special Revenue	-	-	131,500	-	-
General Fund	365,000	172,500	172,500	172,500	565,000
Roaded Service Area	200,000	-	-	-	-
Fund Balance (To) From	107,400	-	(131,500)	-	-
Total Student Activites	**2,613,800**	**2,808,500**	**2,958,500**	**2,808,500**	**2,515,000**
Education - House Building Project					
Proceeds from Sale of House	-	320,000	474,300	320,000	320,000
Total House Building Project	**-**	**320,000**	**474,300**	**320,000**	**320,000**
Total Funding Sources	**$ 89,751,300**	**158,573,800**	**158,351,300**	**88,850,400**	**85,616,500**
STAFFING	**680.48**	**689.03**	**662.20**	**660.83**	**671.75**
FUND BALANCE:					
Education - Operating	**$ 1,459,500**	**1,556,800**	**2,003,200**	**2,103,200**	**1,008,100**
Education - Special Revenue/Other	**2,377,000**	**1,567,900**	**1,643,400**	**1,480,600**	**1,207,100**

BUDGET HIGHLIGHT

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

NOTES

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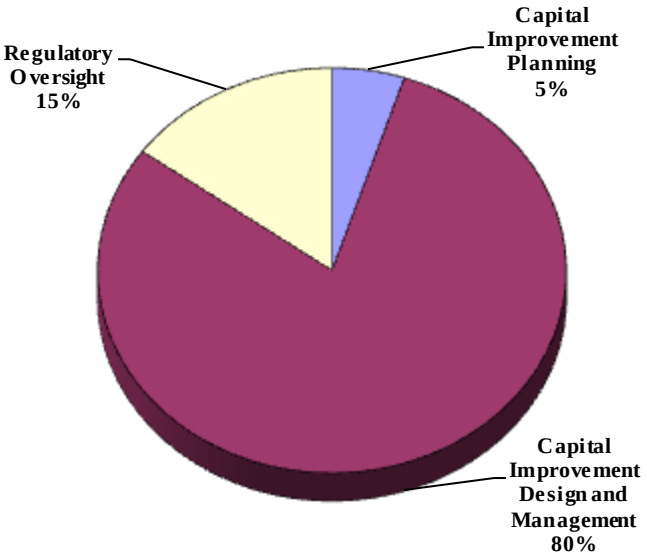
ENGINEERING

MISSION STATEMENT

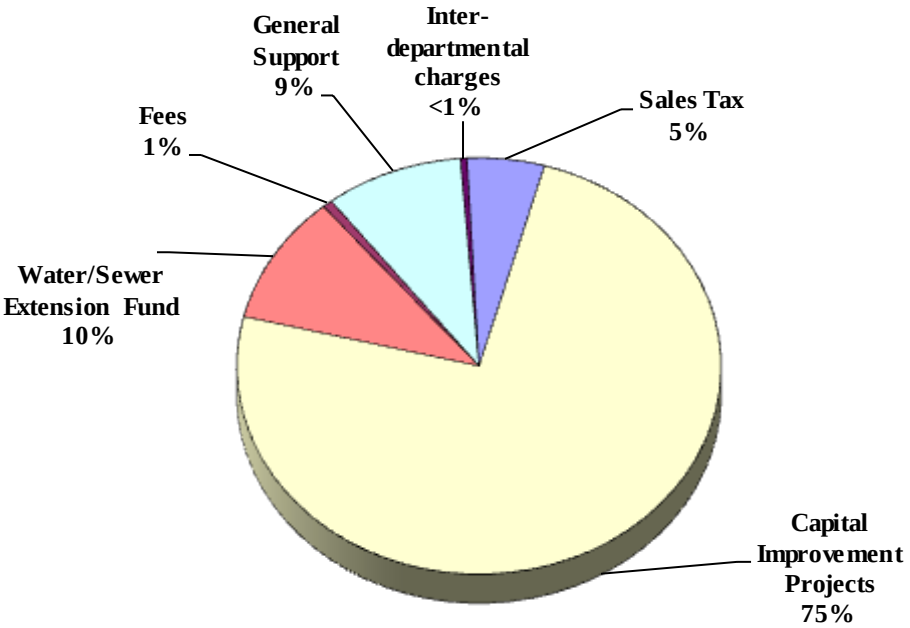
To help CBJ make capital improvements in an expeditious, cost effective manner.

FY16 ADOPTED BUDGET $ 2,714,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 876,400	2,495,300	829,600	2,611,600	2,327,200
Commodities & Services	292,200	308,000	249,100	306,000	307,200
Capital Outlay	4,900	30,000	52,000	30,000	80,000
Total Expenditures	**1,173,500**	**2,833,300**	**1,130,700**	**2,947,600**	**2,714,400**
FUNDING SOURCES:					
Licenses, Permits and Fees	15,600	17,000	18,000	17,000	18,000
Interdepartmental charges - General Engineering	18,600	11,700	11,700	11,700	11,700
Support from:					
General Fund	283,700	274,400	231,100	298,500	250,400
Capital Improvement Projects	549,500	2,173,800	519,100	2,257,900	2,021,000
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	166,100	216,400	210,800	222,500	273,300
Total Funding Sources	**$ 1,173,500**	**2,833,300**	**1,130,700**	**2,947,600**	**2,714,400**
STAFFING	**22.90**	**19.40**	**19.40**	**19.40**	**17.65**
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 FY16 Adopted Budget is a decrease of $233,200 (7.9%) from the FY16 Approved Budget.

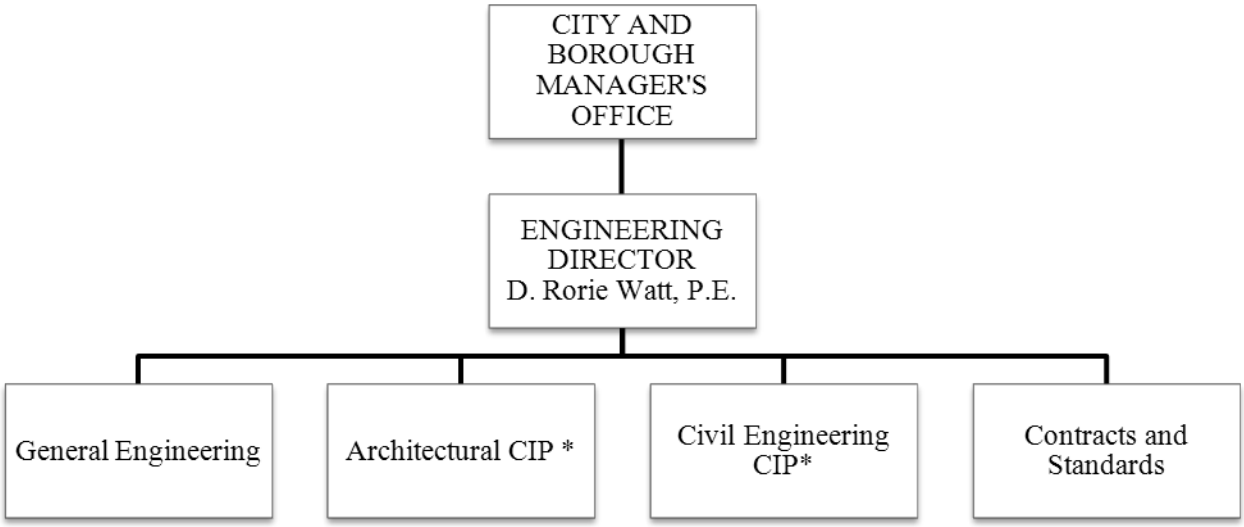
The significant budgetary changes include:

FY16 Revised Budget

- Personnel Services decreased by $284,400 (10.9%) due to the elimination of an Engineer/Architect II Position for 1 FTE and the Department Director and Administrative Assistant III splitting their time between Engineering and Public Works Departments at 50% and 20% respectively.
- Commodities and Services increased by $1,200 (0.4%) due to an increase in mileage from more construction projects in the Mendenhall Valley.
- Capital Outlay increased by $50,000 due to additional charges expected in the Wastewater and Water Extension Fund.

ENGINEERING

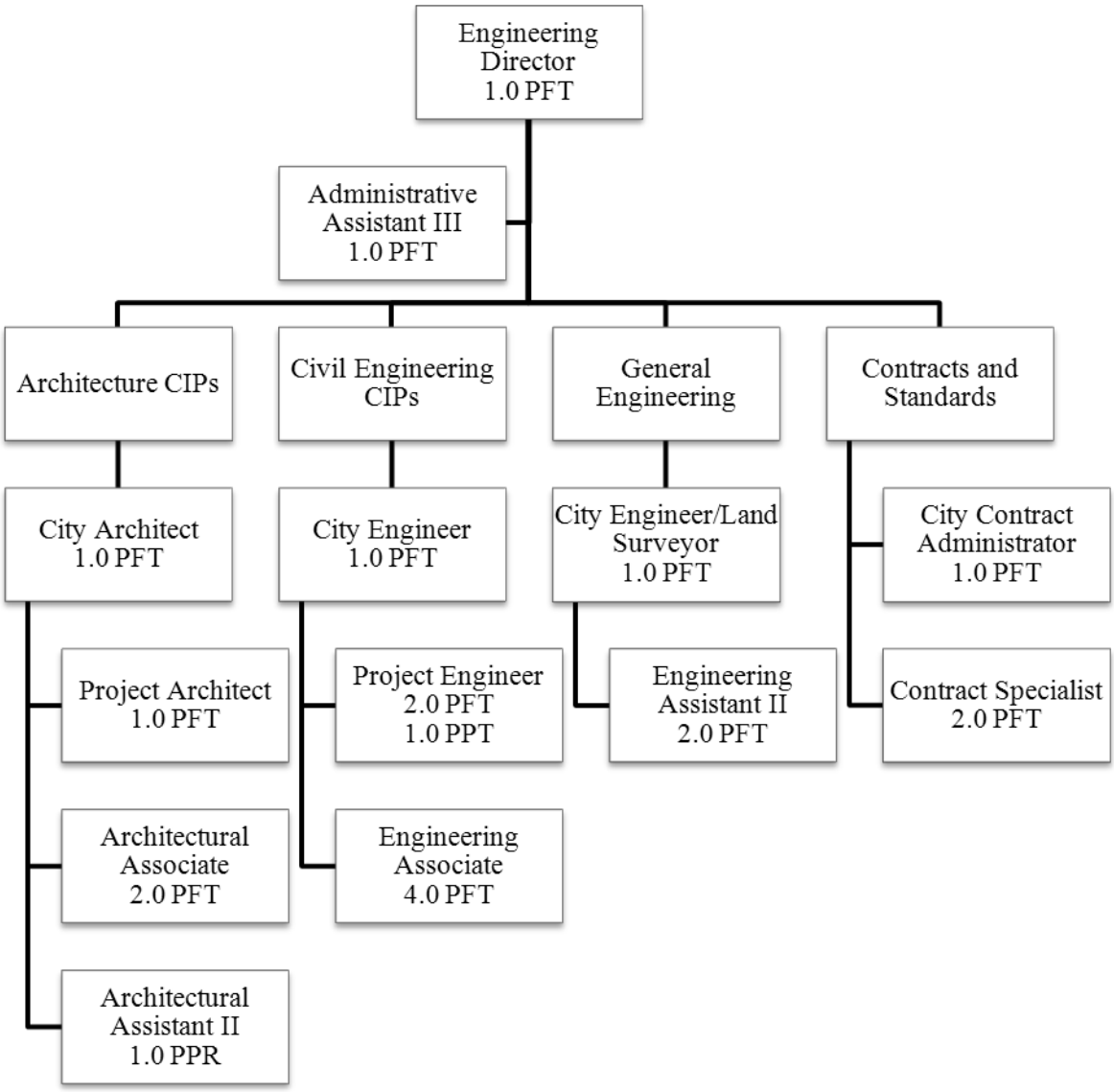
FUNCTIONAL ORGANIZATION CHART



*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

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
General Engineering:						
Engineering Director	0.50	$ 70,800	0.50	$ 75,400	0.25	$ 37,700
Contracts Officer	0.20	14,000	0.20	14,300	0.20	17,100
Land Surveyor	0.75	79,600	0.75	83,700	0.75	83,700
Contract Specialist - RFP's	0.20	12,000	0.20	12,400	0.20	12,400
Contract Specialist - DBE's	0.20	12,100	0.20	12,800	0.20	12,800
Engineering/Architect Associate (1)	-	-	-	-	0.50	39,400
Engineer/Architect Assistant II	1.00	69,100	1.00	73,500	0.50	35,800
Administrative Assistant III (3)	0.50	29,000	0.50	30,800	0.50	30,800
Overtime	-	600	-	600	-	600
Benefits	-	147,400	-	155,100	-	140,400
Vacancy Factor	-	(5,300)	-	(5,300)	-	(5,300)
Total	**3.35**	**429,300**	**3.35**	**453,300**	**3.10**	**405,400**
CIP Engineering:						
Engineering Director (3)	0.50	70,800	0.50	75,400	0.25	37,700
Contracts Officer	0.80	55,900	0.80	57,200	0.80	68,200
Chief Engineer	1.00	109,100	1.00	114,700	1.00	114,700
Chief Architect - Schools	1.00	104,500	1.00	111,000	1.00	111,000
Engineer/Architect II (2)	1.00	103,000	1.00	109,300	-	-
Engineer/Architect I	1.80	151,500	1.80	157,300	1.80	155,200
Engineer/Architect Associate	5.80	481,300	5.80	501,900	5.80	501,900
Contract Specialist - RFP's	0.80	48,100	0.80	49,700	0.80	49,700
Contract Specialist - DBE's	0.80	48,500	0.80	51,100	0.80	51,100
Engineer/Architect Assistant II	0.80	59,700	0.80	57,900	0.80	57,900
Administrative Assistant III	0.50	29,000	0.50	30,800	0.25	15,400
Overtime	-	3,500	-	3,500	-	3,500
Benefits	-	649,800	-	678,600	-	594,300
Total before specified vacancies	**14.80**	**1,914,700**	**14.80**	**1,998,400**	**13.30**	**1,760,600**
Water/Sewer Connection:						
Land Surveyor	0.25	$ 26,500	0.25	$ 27,900	0.25	$ 27,900
Engineering/Architect Associate (1)	-	-	-	-	0.50	39,400
Engineer/Architect Assistant II	1.00	69,100	1.00	73,500	0.50	35,800
Overtime	-	3,400	-	3,400	-	3,400
Benefits	-	52,300	-	55,100	-	54,700
Total	**1.25**	**151,300**	**1.25**	**159,900**	**1.25**	**161,200**
Total Budget	**19.40**	**2,495,300**	**19.40**	**2,611,600**	**17.65**	**2,327,200**

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

(2) The Engineering Department has abolished the Engineer/Architect II Position for 1 FTE.

(3) The Department Director and Administrative Assistant III are dividing 50% and 25% of their time respectively to Public Works.

NOTES

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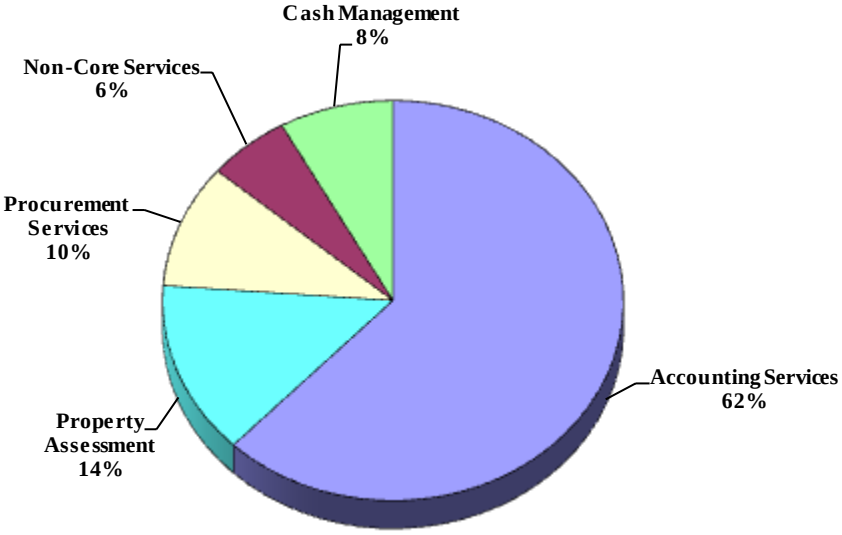
FINANCE

MISSION STATEMENT

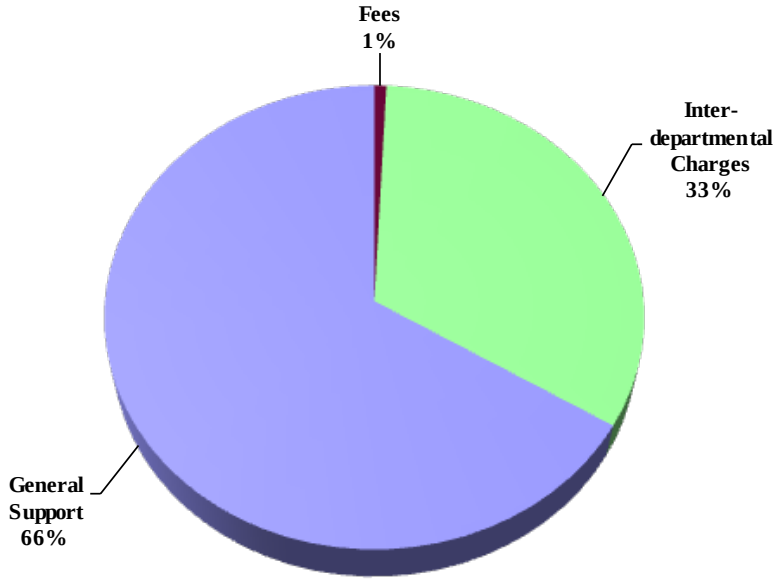
Provide financial services to enhance the operations of the CBJ.

FY16 ADOPTED BUDGET $ 5,528,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 4,333,900	4,560,600	4,418,900	4,813,300	4,762,300
Commodities and Services	681,700	766,000	753,400	758,700	766,600
Total Expenditures	**5,015,600**	**5,326,600**	**5,172,300**	**5,572,000**	**5,528,900**
FUNDING SOURCES:					
Interdepartmental Charges	1,907,600	1,814,500	1,817,100	1,835,000	1,831,400
Fees	45,400	42,500	6,700	42,500	25,500
Support from General Fund	3,062,600	3,469,600	3,348,500	3,694,500	3,672,000
Total Funding Sources	**$ 5,015,600**	**5,326,600**	**5,172,300**	**5,572,000**	**5,528,900**
STAFFING	**45.80**	**45.00**	**45.00**	**45.00**	**46.00**
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.

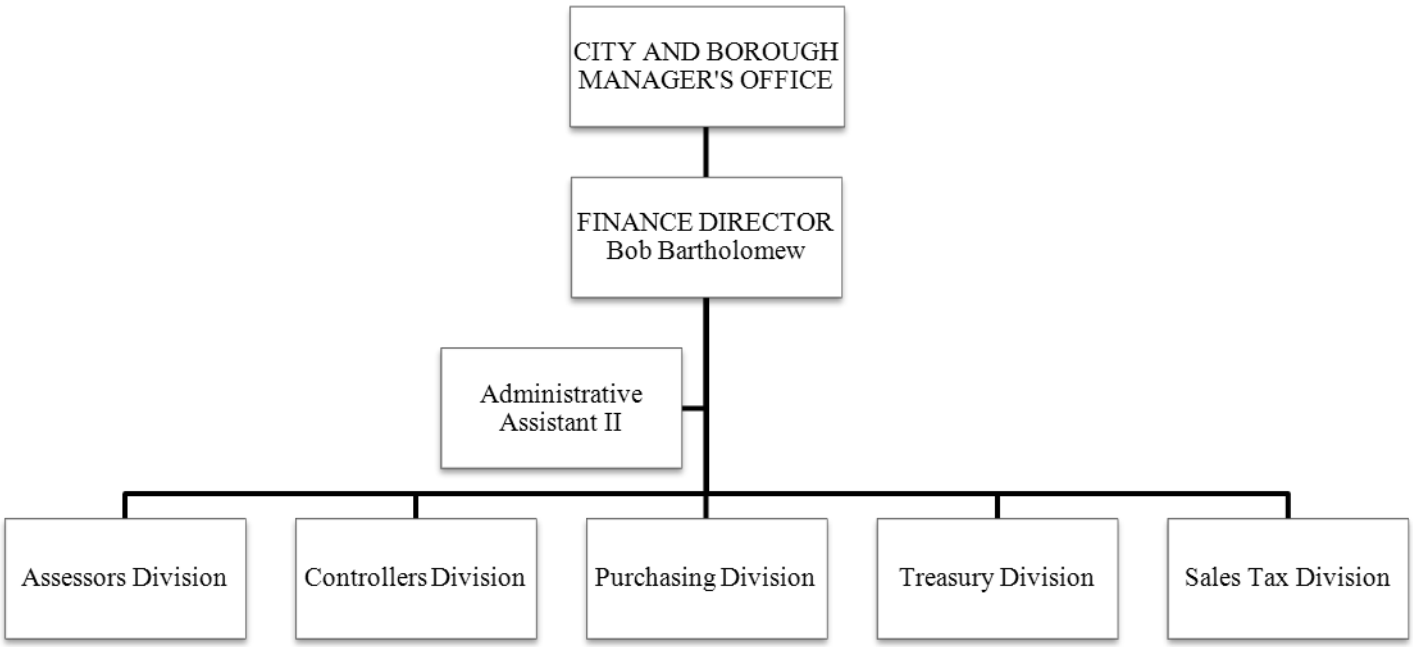
BUDGET HIGHLIGHT

The Finance Department's FY16 Adopted Budget is a decrease of $43,100 (0.8%) from the FY16 Approved Budget.

There are no significant budgetary changes.

FINANCE

FUNCTIONAL ORGANIZATION CHART



Assessors Division

- Property Records
- Real Property Assessments
- Personal Property Assessments

Controllers Division

- Accounts Payable
- General Accounting
- Grants & Contracts
- Payroll
- Budget & Audit

Purchasing Division

- Purchasing Service
- Asset Liquidation

Treasury Division

- Accounts Receivable
- Cash Control
- Collections
- Investments
- Mailroom

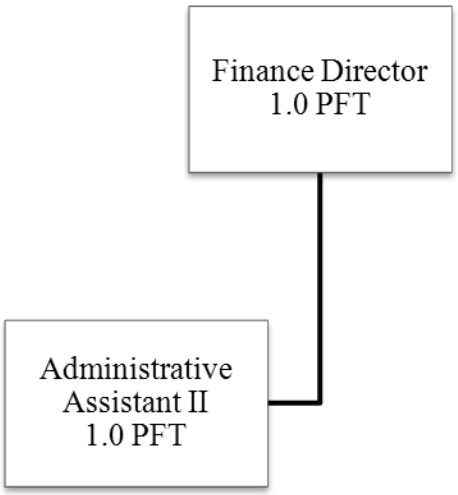
Sales Tax Division

- Sales Tax Filing and Accounts Receivable
- Sales Tax Audits
- Personal Property Audits

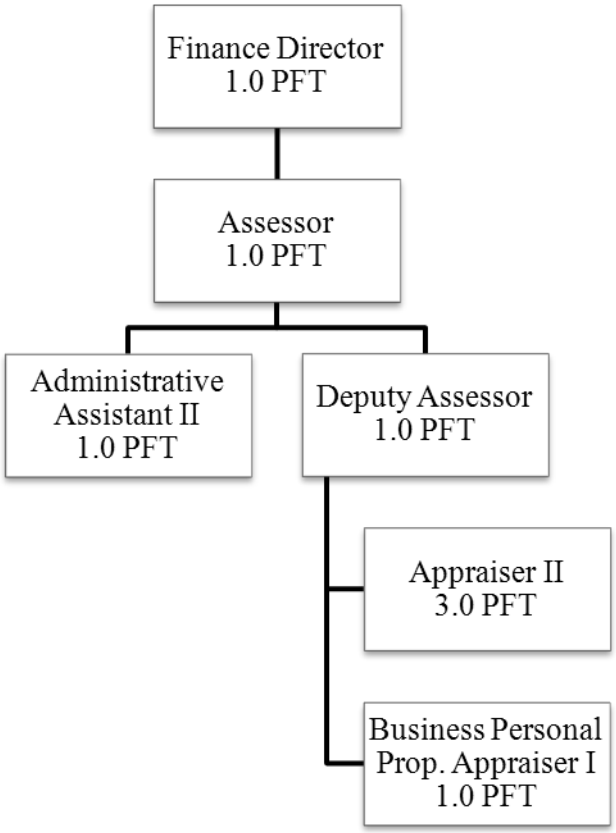
FINANCE

STAFFING ORGANIZATION CHARTS

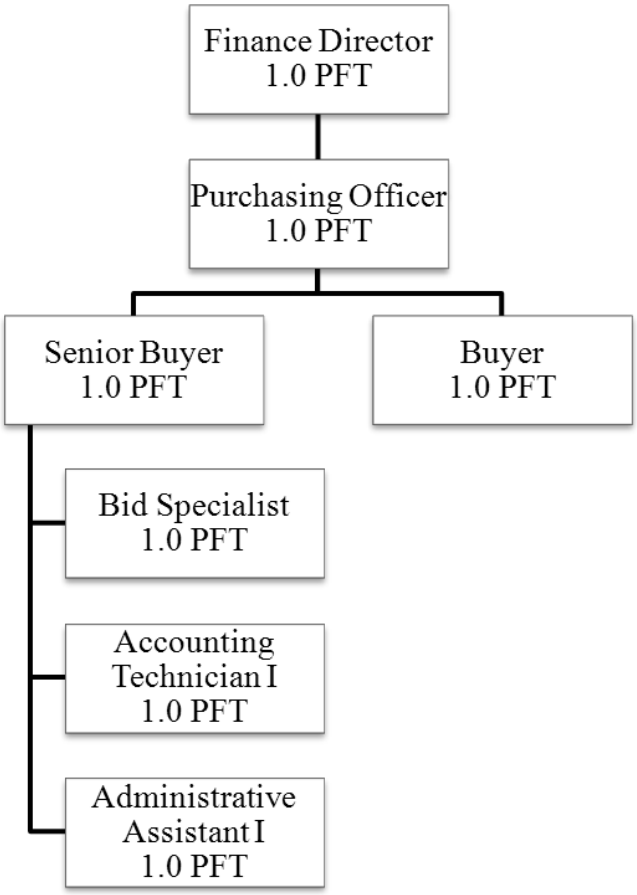
ADMINISTRATION



ASSESSOR DIVISION

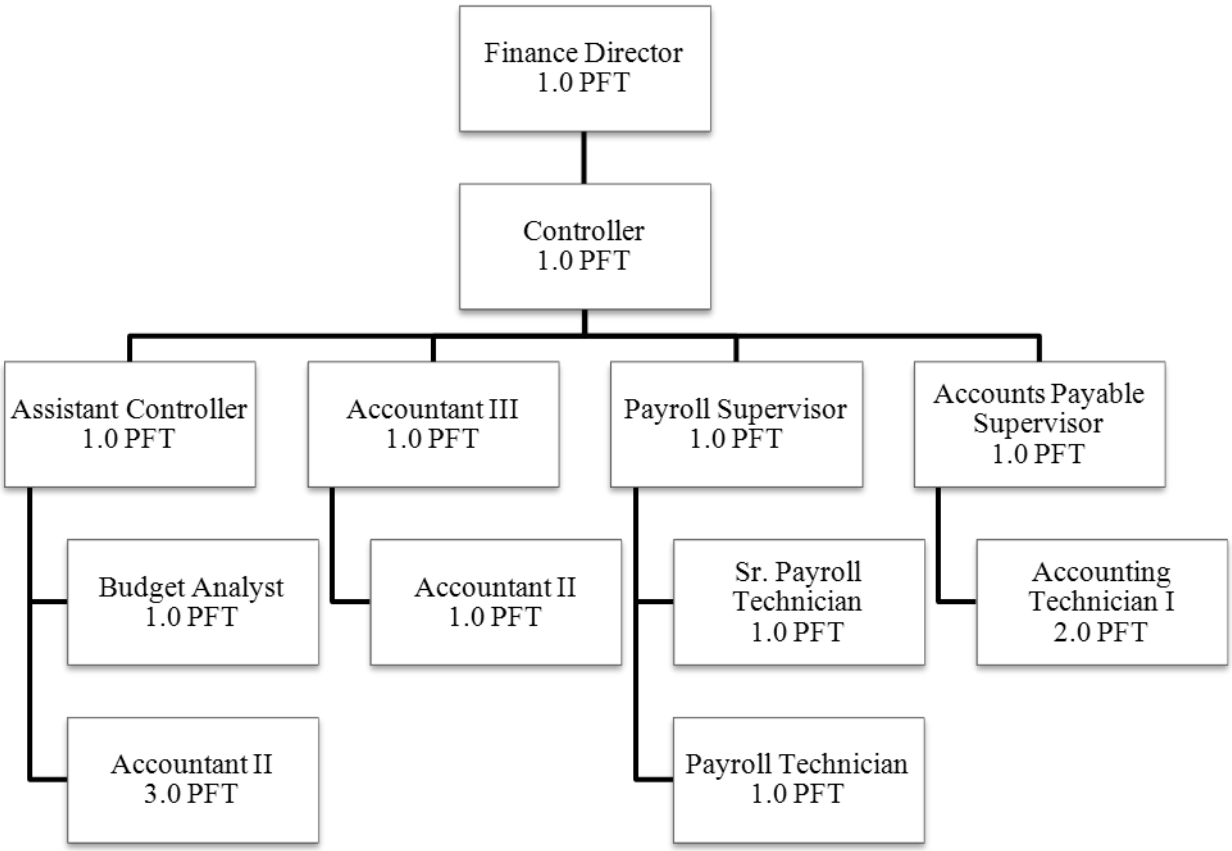


PURCHASING DIVISION

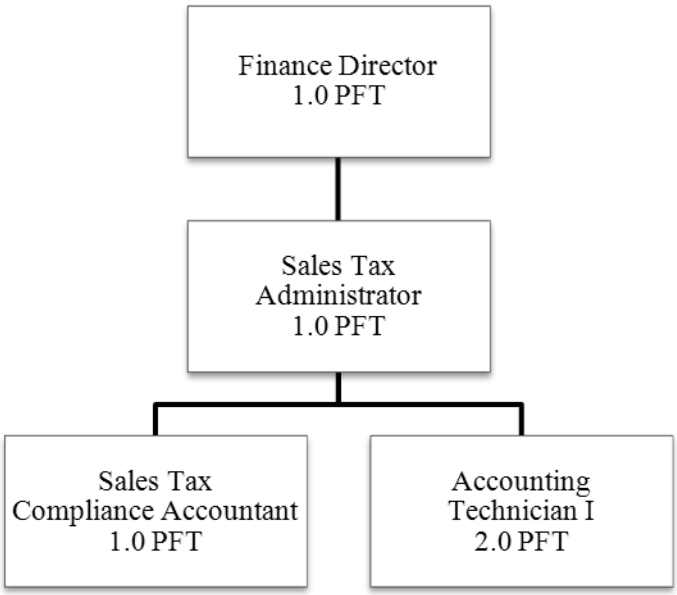


FINANCE

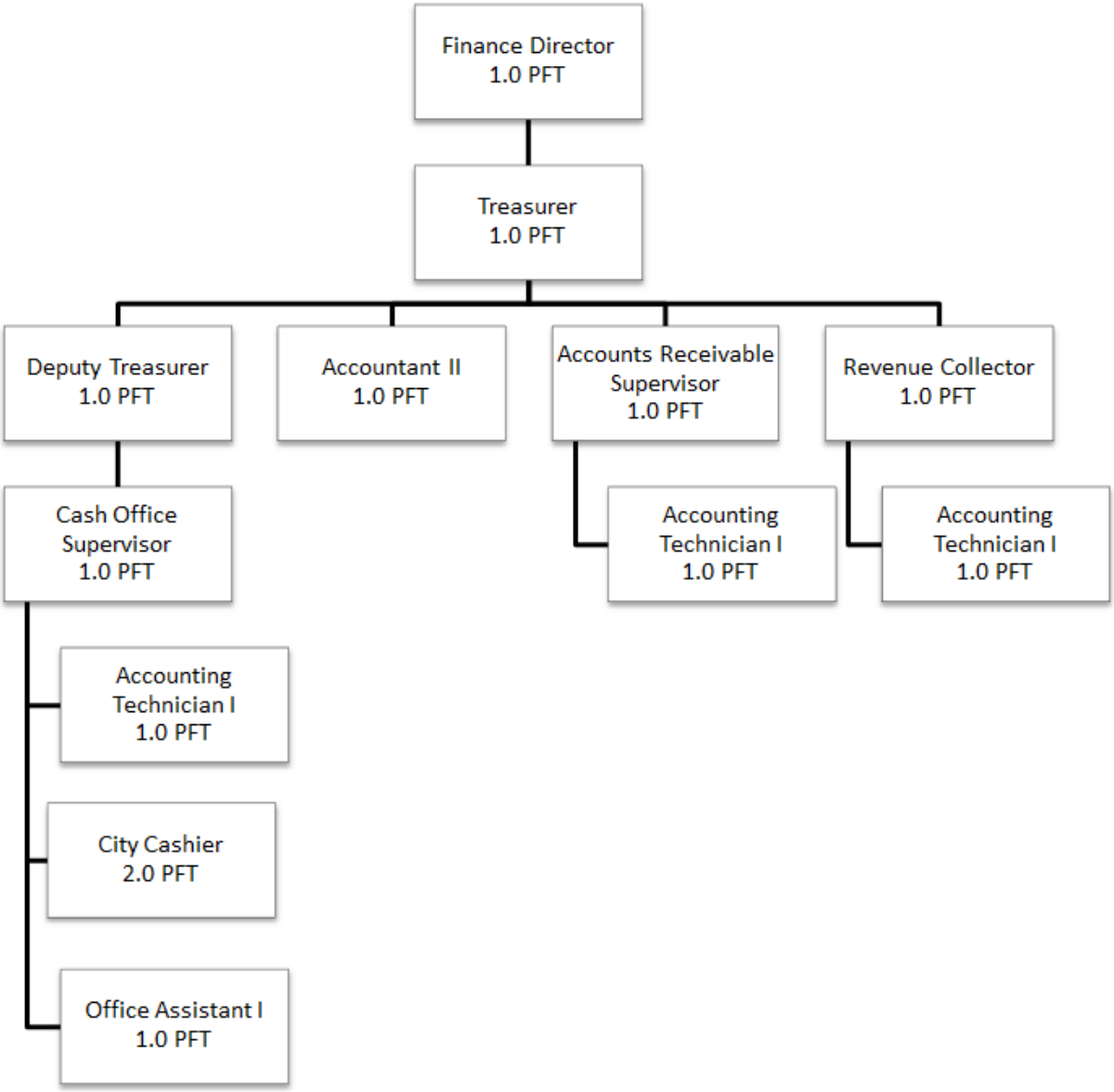
STAFFING ORGANIZATION CHARTS
CONTROLLER DIVISION



SALES TAX DIVISION



STAFFING ORGANIZATION CHARTS
TREASURY DIVISION



FINANCE

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Administration:						
Finance Director	1.00	$ 122,100	1.00	$ 129,800	1.00	$ 138,900
Administrative Assistant II	1.00	52,400	1.00	55,500	1.00	44,200
Overtime	-			2,000		2,000
Benefits	-	89,700	-	95,200	-	93,000
Vacancy Factor	-	(2,600)	-	(2,800)	-	(2,700)
Totals	**2.00**	**261,600**	**2.00**	**279,700**	**2.00**	**275,400**
Assessors:						
Assessor	1.00	109,800	1.00	114,100	1.00	114,100
Deputy Assessor	1.00	67,500	1.00	71,400	1.00	71,400
Appraiser I, II, III	3.00	170,700	3.00	180,400	3.00	180,500
Business Personal Property Appraiser	1.00	47,800	1.00	50,600	1.00	50,600
Administrative Assistant II	1.00	42,600	1.00	45,100	1.00	44,400
Overtime	-	2,000	-	2,100	-	2,100
Benefits	-	255,800	-	268,500	-	263,000
Vacancy Factor	-	(10,600)	-	(7,300)	-	(7,200)
Totals	**7.00**	**685,600**	**7.00**	**724,900**	**7.00**	**718,900**
Controllers:						
Controller	1.00	121,400	1.00	124,300	1.00	124,300
Assistant Controller	1.00	81,000	1.00	85,700	1.00	85,700
Budget Analyst	1.00	87,800	1.00	90,000	1.00	76,100
Accountant II, III (1)	4.47	333,900	4.47	351,700	5.00	367,300
Payroll Supervisor	1.00	87,700	1.00	92,200	1.00	92,200
Accounting Technician II	1.00	63,300	1.00	65,900	1.00	65,900
Senior Payroll Technician	1.00	53,800	1.00	56,900	1.00	56,900
Accounting Technician I	2.00	111,300	2.00	115,500	2.00	100,100
Payroll Technician	1.00	46,200	1.00	48,800	1.00	48,800
Overtime	-	15,000	-	15,000	-	10,000
Benefits	-	541,700	-	566,200	-	558,600
Vacancy Factor	-	(25,200)	-	(15,900)	-	(15,700)
Totals	**13.47**	**1,517,900**	**13.47**	**1,596,300**	**14.00**	**1,570,200**

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Treasury:						
Treasurer	1.00	93,700	1.00	99,100	1.00	102,400
Deputy Treasurer	1.00	75,700	1.00	80,100	1.00	79,400
Accountant II (1)	1.53	100,600	1.53	105,200	1.00	65,900
Revenue Collector	1.00	62,300	1.00	66,000	1.00	66,000
Accounting Technician I, II, III	5.00	259,100	5.00	272,400	5.00	276,100
Cashier	2.00	81,300	2.00	85,600	2.00	85,600
Office Assistant I	1.00	28,900	1.00	30,600	1.00	29,600
Overtime	-	3,000	-	3,000	-	3,000
Benefits	-	430,800	-	452,300	-	423,400
Vacancy Factor	-	(15,100)	-	(11,800)	-	(11,200)
Totals	**12.53**	**1,120,300**	**12.53**	**1,182,500**	**12.00**	**1,120,200**
Sales Tax:						
Sales Tax Administrator	1.00	76,200	1.00	80,600	1.00	80,600
Sales Tax Comp Acct (2)	1.00	75,400	1.00	79,500	2.00	135,700
Accounting Technician I	2.00	94,600	2.00	99,900	2.00	99,900
Overtime	-	500	-	500	-	500
Benefits	-	144,600	-	151,900	-	182,900
Vacancy Factor	-	(3,900)	-	(4,100)	-	(5,000)
Totals	**4.00**	**387,400**	**4.00**	**408,300**	**5.00**	**494,600**
Purchasing:						
Purchasing Officer	1.00	105,500	1.00	109,300	1.00	89,900
Senior Buyer	1.00	75,200	1.00	77,200	1.00	66,800
Buyer	1.00	54,700	1.00	57,800	1.00	61,700
Bid Specialist	1.00	63,300	1.00	66,200	1.00	66,200
Accounting Technician I	1.00	43,100	1.00	45,600	1.00	45,500
Administrative Assistant I	1.00	38,300	1.00	40,500	1.00	40,500
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	220,200	-	230,100	-	217,200
Vacancy Factor	-	(13,500)	-	(6,200)	-	(5,800)
Totals	**6.00**	**587,800**	**6.00**	**621,500**	**6.00**	**583,000**
Total Staffing	**45.00**	**$ 4,560,600**	**45.00**	**$ 4,813,200**	**46.00**	**$ 4,762,300**

(1) The .53 FTE Accountant II position in Treasury was merged with the .47 FTE position in Controllers.
Note: In FY15 the Finance Department, as part of budget reductions, took an additional $25,200 of vacancy factor that is not included in the FY16 Adopted or FY16 Revised Budgets.

(2) The 1.0 FTE Sales Tax Compliance Accountant I position in Sales Tax was added.

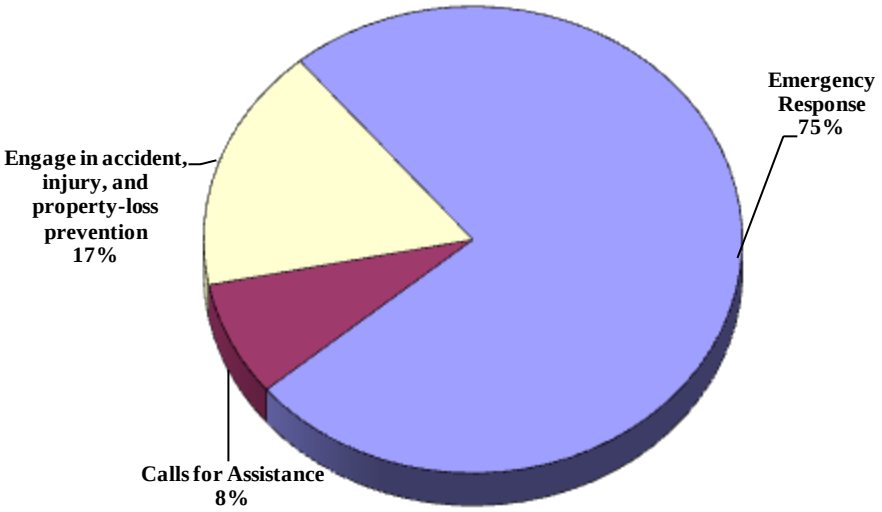
CAPITAL CITY FIRE/RESCUE

MISSION STATEMENT

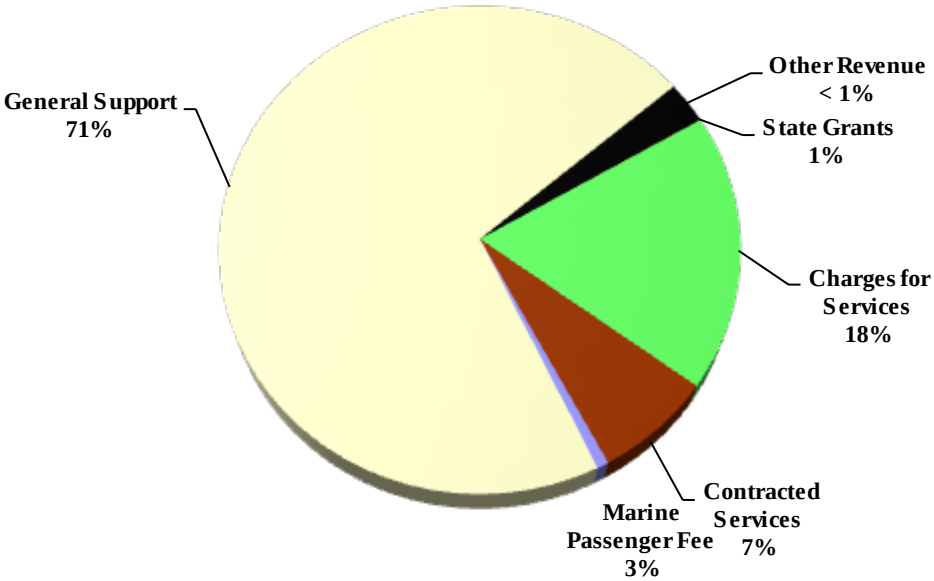
To serve and protect our community from life and property threatening emergencies.

FY16 ADOPTED BUDGET $ 8,088,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 5,697,700	5,990,200	5,992,200	6,194,700	6,018,500
Commodities and Services	1,810,200	2,052,500	1,993,700	2,088,900	2,069,500
Capital Outlay	3,700	66,000	69,700	-	-
Return Marine Passenger Fee Proceeds (1)	28,000	-	-	-	-
Total Expenditures	**7,539,600**	**8,108,700**	**8,055,600**	**8,283,600**	**8,088,000**
FUNDING SOURCES:					
Charges for Services	1,336,200	1,059,100	1,476,700	1,059,100	1,481,800
Contracted Services	572,500	573,000	573,000	594,000	581,200
Donations	3,100	-	5,000	-	-
State Grants	35,100	76,000	20,000	-	56,000
Federal Grants	22,300	40,500	40,500	-	-
Other Revenue	-	-	100	-	-
Interdepartmental Charges	1,200	1,200	1,200	1,200	1,200
Support from:					
General Fund	2,801,800	2,946,100	2,550,700	3,076,300	2,601,600
Marine Passenger Fee	191,100	210,800	210,800	210,800	225,900
Fire Service Area	2,576,300	3,202,000	3,177,600	3,342,200	3,140,300
Total Funding Sources	**$ 7,539,600**	**8,108,700**	**8,055,600**	**8,283,600**	**8,088,000**
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.

BUDGET HIGHLIGHT

Capital City Fire and Rescue's FY16 Adopted Budget is a decrease of $195,600 (2.4%) from the FY16 Approved Budget.

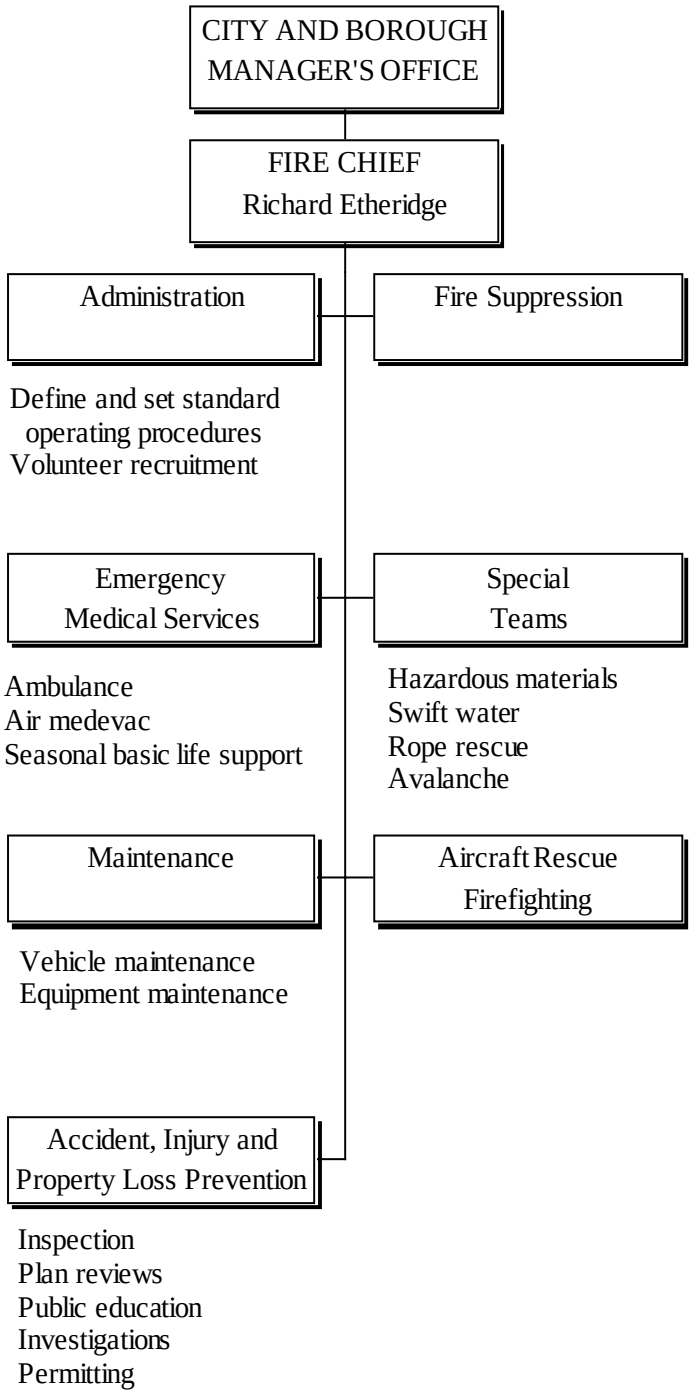
The significant budgetary changes include:

FY16 ADOPTED BUDGET

- Personnel Services decreased $176,200 (2.84%) mainly due to a change in the amount budgeted for benefits.

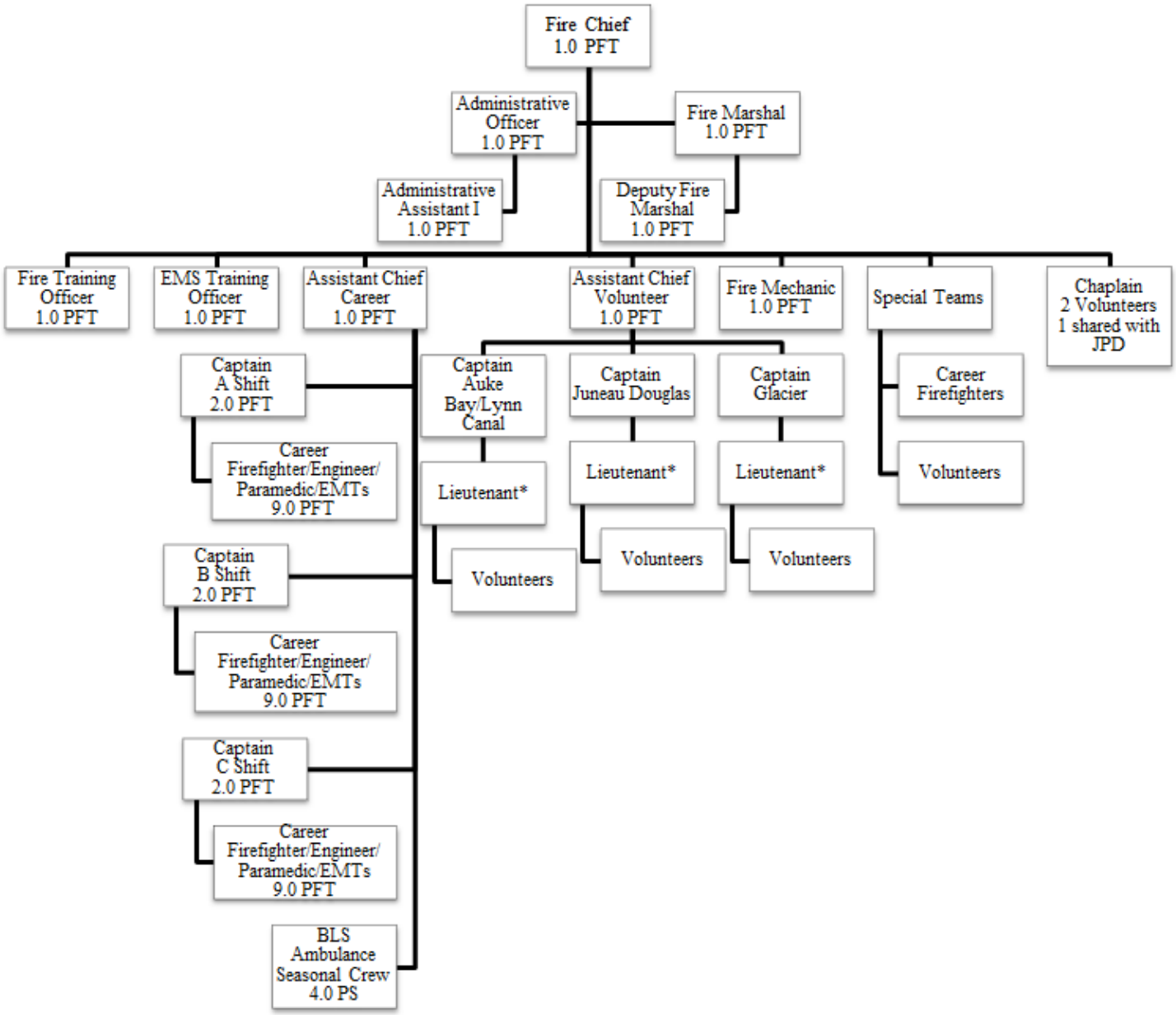
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	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	$ 1,770,600	23.35	$ 1,817,100	23.35	$ 1,775,200
EMS Training Officer	1.00	81,000	1.00	84,500	1.00	84,500
Seasonal FF EMT I	1.68	92,600	1.68	93,500	1.68	87,300
Volunteers	-	41,300	-	41,300	-	41,300
Overtime	-	268,100	-	266,800	-	279,500
Contract Professional Pay	-	32,300	-	33,400	-	57,500
Benefits	-	1,177,300	-	1,250,100	-	1,189,900
Vacancy Factor	-	(6,200)	-	(6,600)	-	(6,500)
Totals before decrements	**26.03**	**3,457,000**	**26.03**	**3,580,100**	**26.03**	**3,508,700**
Decrements:						
Overtime	-	(6,400)	-	(6,400)	-	(6,400)
Benefits	-	(2,100)	-	(2,100)	-	(2,100)
Totals after decrements	**26.03**	**3,448,500**	**26.03**	**3,571,600**	**26.03**	**3,500,200**
Fire Service Area:						
Areawide Fire Chief	1.00	126,800	1.00	130,500	1.00	130,500
Assistant Chief - Career	1.00	100,000	1.00	105,900	1.00	108,500
Assistant Chief - Volunteer	1.00	104,400	1.00	108,500	1.00	105,900
Fire Training Officer	1.00	86,500	1.00	91,800	1.00	74,300
EMS Training Officer	1.00	81,000	1.00	84,500	1.00	84,500
Fire Marshal	1.00	87,700	1.00	92,700	1.00	92,700
Deputy Fire Marshal	1.00	72,400	1.00	77,200	1.00	77,200
Fire Captain	6.00	502,600	6.00	514,100	6.00	506,500
Firefighter - Paramedic	12.00	739,400	11.00	754,900	12.00	557,100
Firefighter	11.00	911,500	12.00	930,900	11.00	1,071,300
Seasonal FF EMT I	1.68	92,600	1.68	93,500	1.68	87,300
Volunteers	-	108,000	-	108,000	-	108,000
Senior Fire Mechanic	1.00	76,700	1.00	78,200	1.00	78,200
Administrative Assistant/Officer	2.00	104,000	2.00	112,500	2.00	115,100
ARFF Administration	(0.50)	(42,600)	(0.50)	(44,700)	(0.50)	(43,900)
Emergency Services/Fire Instructional Safety Officer	0.10	5,400	0.10	5,400	0.10	5,900
Emergency Services/Fire Instructor	0.10	5,800	0.10	5,800	0.10	5,200
Emergency Services/Fire Instructional Technician	0.10	4,700	0.10	4,700	0.10	4,800
EMS (reimbursement)	(26.03)	(3,457,000)	(26.03)	(3,580,100)	(26.03)	(3,508,700)
Overtime	-	402,500	-	389,300	-	390,300
Contract Professional Pay	-	48,600	-	50,200	-	81,300
Benefits	-	1,848,100	-	1,956,000	-	1,855,800
Vacancy Factor	-	(12,800)	-	(13,500)	-	(13,200)
Totals before decrements	**14.45**	**1,996,300**	**14.45**	**2,056,300**	**14.45**	**1,974,600**

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Decrements:						
Volunteers	-	(1,900)	-	(1,900)	-	(1,900)
EMS (reimbursement)	-	8,500	-	8,500	-	8,500
Overtime	-	(25,300)	-	(25,300)	-	(25,300)
Benefits	-	(8,800)	-	(8,800)	-	(8,800)
Totals after decrements	**14.45**	**1,968,800**	**14.45**	**2,028,800**	**14.45**	**1,947,100**
Aircraft Rescue Fire Fighting (ARFF):						
Administration	0.50	42,600	0.50	44,700	0.50	43,900
Firefighter	4.00	297,000	4.00	303,500	4.00	294,400
Overtime	-	40,000	-	40,000	-	40,000
Benefits	-	193,300	-	206,100	-	192,900
Totals	**4.50**	**572,900**	**4.50**	**594,300**	**4.50**	**571,200**
Total Staffing	**44.98**	**$ 5,990,200**	**44.98**	**$ 6,194,700**	**44.98**	**$ 6,018,500**

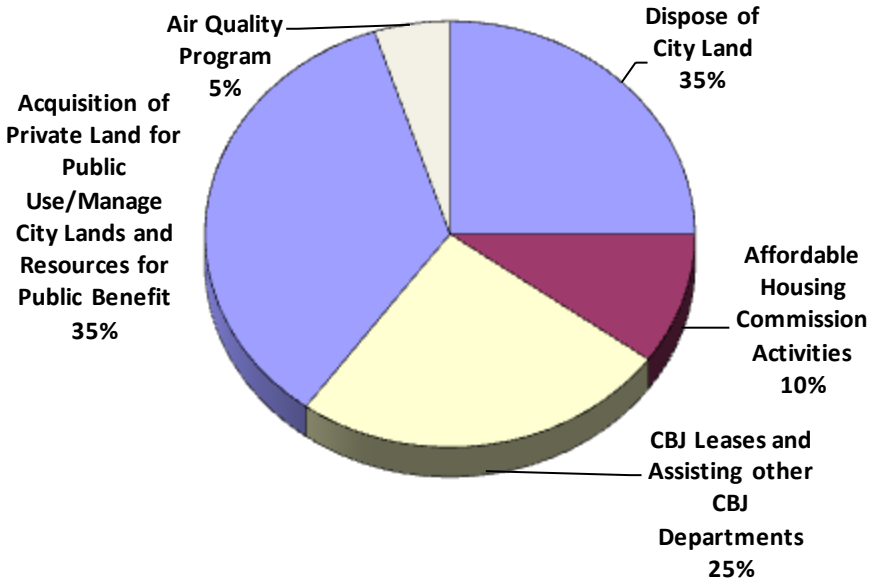
LANDS AND RESOURCE MANAGEMENT

MISSION STATEMENT

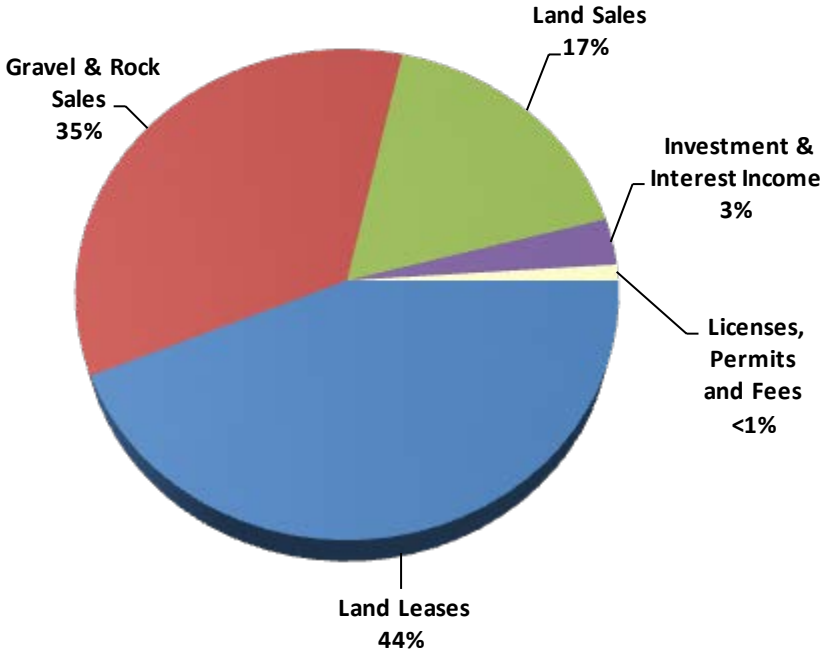
To develop and manage City land consistent with public policy.

FY16 ADOPTED BUDGET $908,900

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 409,700	423,100	442,700	442,000	439,800
Commodities and Services	226,300	436,900	297,800	464,900	469,100
Return Marine Passenger Fee Proceeds (1)	1,514,600	-	-	-	-
Support to:					
General Fund	17,000	-	-	-	-
Total Expenditures	**2,167,600**	**860,000**	**740,500**	**906,900**	**908,900**
FUNDING SOURCES:					
Licenses, Permits and Fees	7,600	1,000	16,900	1,000	6,000
Land Sales	124,300	93,400	366,800	94,600	100,600
Gravel & Rock Sales	129,300	195,600	442,600	200,000	200,000
Land Leases	236,700	240,400	262,100	241,600	252,400
Investment & Interest Income	18,000	12,000	17,800	9,300	17,600
Support from Capital Projects	-	-	-	-	-
Fund Balance (To) From	1,651,700	317,600	(365,700)	360,400	332,300
Total Funding Sources	**$ 2,167,600**	**860,000**	**740,500**	**906,900**	**908,900**
STAFFING	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
AVAILABLE FUND BALANCE	**$ 2,935,500**	**2,617,900**	**3,301,200**	**2,940,800**	**2,968,900**

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

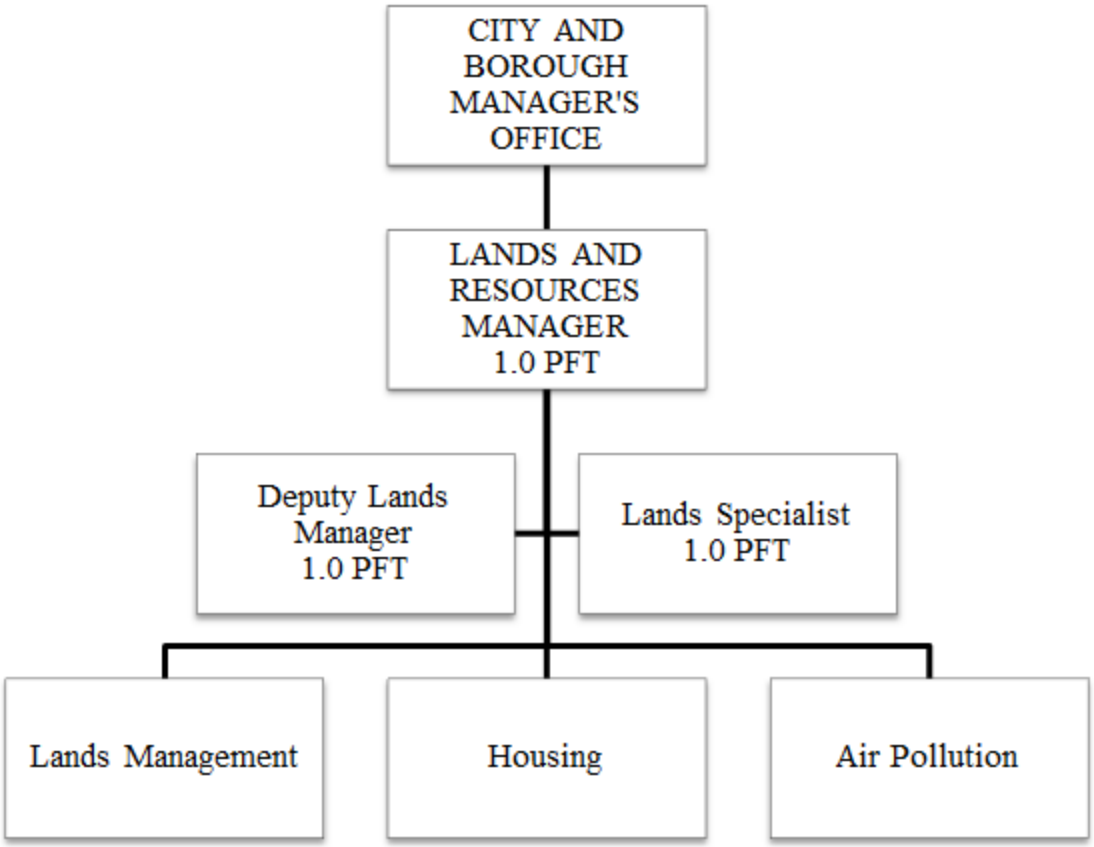
BUDGET HIGHLIGHT

The Lands & Resource Management Department's FY16 Adopted Budget is an increase of $2,000 (0.22%) from the FY16 Approved Budget.

There are no significant budgetary changes.

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management Planning

Land Subdivision & Development

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

Resource Management

Public Housing Information

Juneau Affordable Housing Fund Loan Program

Juneau Affordable Housing Commission

Daily Monitoring

Open Burn

Public Education

LANDS AND RESOUCES MANAGEMENT

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Lands and Resources Manager	1.00	$ 104,400	1.00	$ 108,000	1.00	$ 108,000
Deputy Land Manager	1.00	74,300	1.00	78,600	1.00	78,600
Land Specialist	1.00	53,600	1.00	56,700	1.00	56,700
Work Force	-	66,100	-	68,300	-	68,300
Benefits	-	124,700	-	130,400	-	128,200
Total Staffing	**3.00**	**$ 423,100**	**3.00**	**$ 442,000**	**3.00**	**$ 439,800**

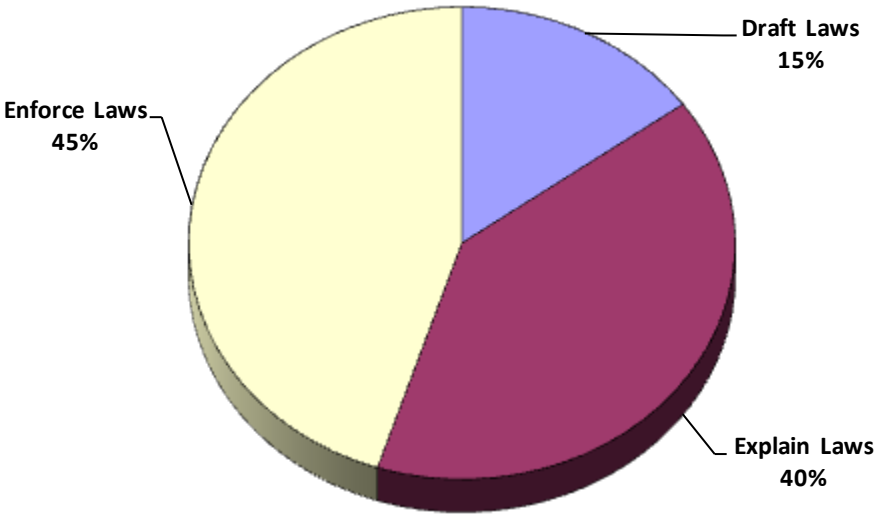
LAW

MISSION STATEMENT

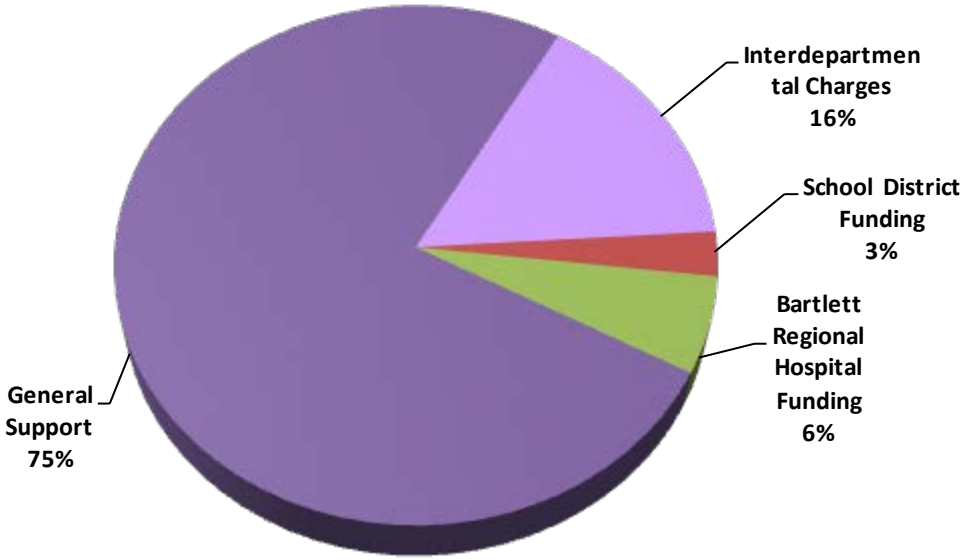
The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

FY16 ADOPTED BUDGET $2,165,400

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,217,500	1,416,200	1,386,200	1,477,600	1,449,600
Commodities and Services	616,500	677,200	680,600	655,100	715,800
Total Expenditures	**1,834,000**	**2,093,400**	**2,066,800**	**2,132,700**	**2,165,400**
FUNDING SOURCES:					
Interdepartmental Charges	271,900	339,700	339,700	339,700	339,700
Fines and Forfeitures	14,300	40,200	6,000	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	1,547,800	1,553,500	1,561,100	1,562,800	1,635,700
Total Funding Sources	**$ 1,834,000**	**2,093,400**	**2,066,800**	**2,132,700**	**2,165,400**
STAFFING:	**11.40**	**11.00**	**11.00**	**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 FY16 Adopted Budget is an increase of $32,700 (1.5%) over the FY16 Approved Budget.

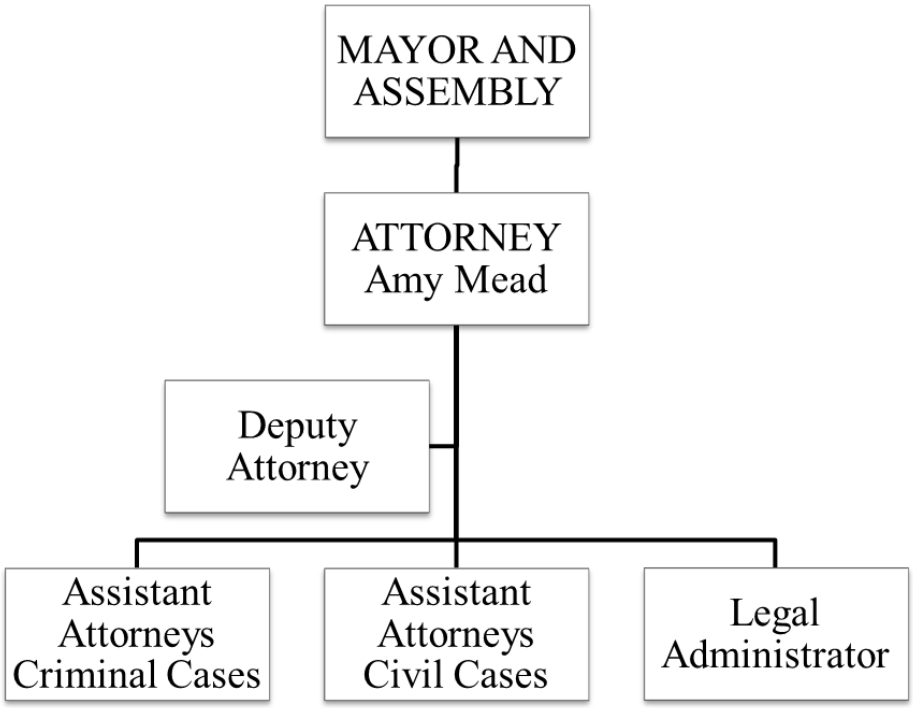
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel Services decreased $28,000 (1.9%) due to position reclassifications that took effect in October of FY15.
- Commodities and Services increased $60,700 (9.3%) primarily due to an increase in the Prisoner Care Contract caused by increased jail time reports beginning in January of FY15.
- Fines and Forfeitures will be included in the General Fund Summary starting with the FY16 Revised Budget as the Law Department has no control over this revenue source.

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

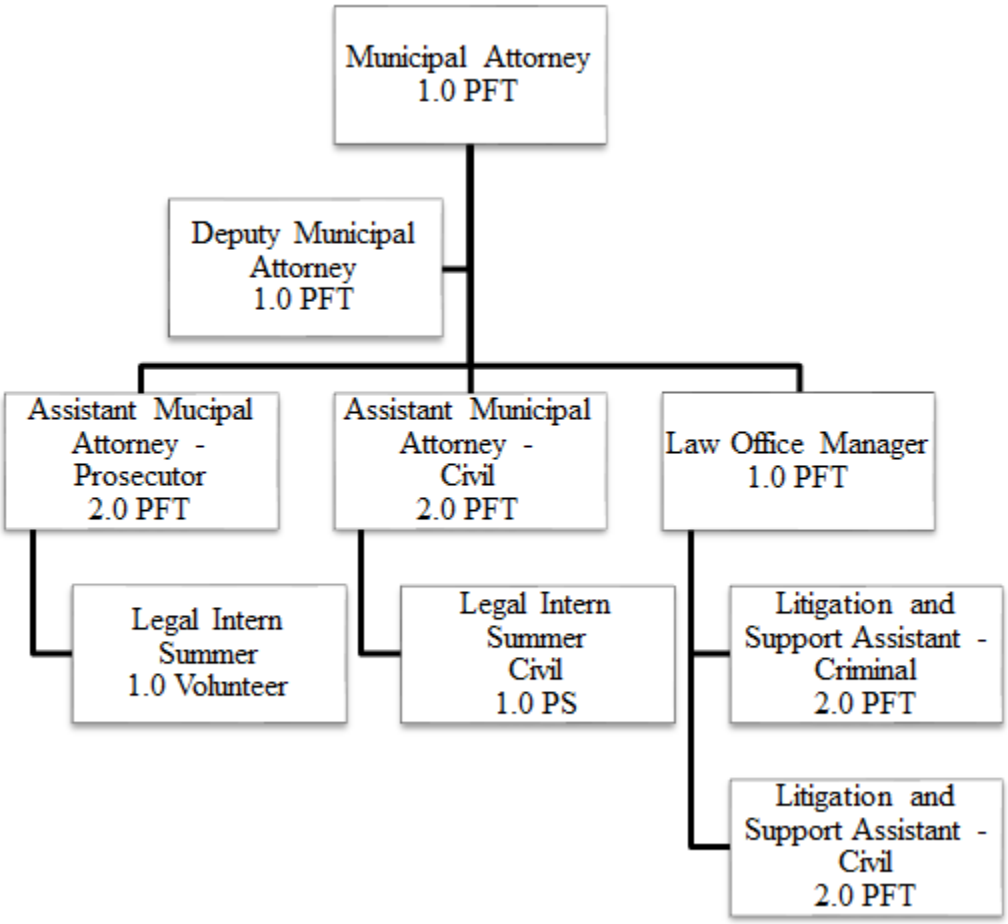
Supervision of Litigation Assistant

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Attorney	1.00	$ 130,500	1.00	$ 131,000	1.00	$ 131,000
Assistant Attorneys	5.00	536,700	5.00	561,800	5.00	559,400
Office Manager	1.00	74,100	1.00	78,800	1.00	78,800
Legal Assistant II	1.00	49,500	1.00	52,400	-	-
Civil Litigation and Support Assistants	2.00	93,400	2.00	98,800	2.00	99,700
Criminal Litigation and Support Assisstants	1.00	60,700	1.00	62,800	2.00	102,300
Overtime	-	800	-	800	-	-
Benefits	-	484,800	-	506,100	-	493,000
Vacancy Factor	-	(14,300)	-	(14,900)	-	(14,600)
Total Staffing	**11.00**	**$ 1,416,200**	**11.00**	**$ 1,477,600**	**11.00**	**$ 1,449,600**

NOTES

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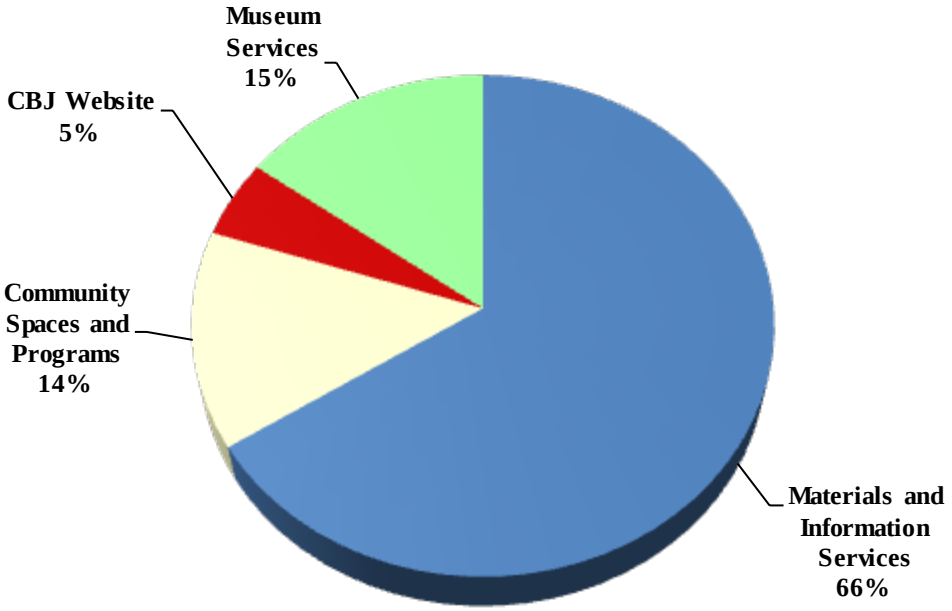
LIBRARIES

MISSION STATEMENT

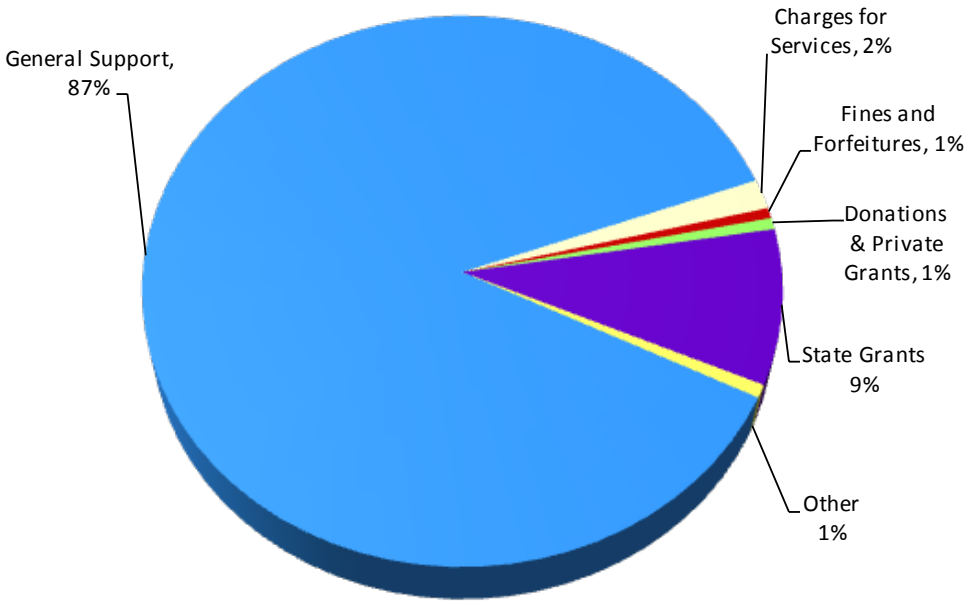
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

FY16 REVISED BUDGET $ 2,960,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services (1)	$ 1,677,100	2,195,000	2,021,700	2,197,300	2,274,500
Commodities and Services (1)	603,400	719,800	656,100	628,200	654,600
Capital Outlay	-	31,800	18,800	31,800	31,800
Total Expenditures	**2,280,500**	**2,946,600**	**2,696,600**	**2,857,300**	**2,960,900**
FUNDING SOURCES:					
Charges for Services	-	49,800	56,500	49,800	51,500
Licenses, Permits, and Fees	11,500	9,600	11,700	9,600	11,600
Fines and Forfeitures	21,200	18,000	19,500	17,500	18,000
Sales	-	9,700	10,500	9,700	10,200
Rental and Lease	-	700	1,000	700	700
Donations and Contributions	-	4,900	5,300	4,900	4,900
Other Revenue	-	15,000	15,000	15,000	17,800
State Grants (1)	130,100	266,800	266,500	135,200	268,700
Support from General Fund	2,117,700	2,572,100	2,310,600	2,614,900	2,577,500
Total Funding Sources	**$ 2,280,500**	**2,946,600**	**2,696,600**	**2,857,300**	**2,960,900**
STAFFING (1)	**22.22**	**26.53**	**26.53**	**24.86**	**27.28**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

(1) Ordinance 2014-24(A), as adopted by the Assembly, increased the grant revenue and expenditures over the FY15 Adopted/FY16 Approved Budget. The FY15 Amended column reflects this change.

BUDGET HIGHLIGHT

While the Library FY16 Adopted Budget shows an increase of $103,600 (3.6%) over the FY16 Approved Budget, this is due to the approved budget not reflecting the increased Mail Services Grant. A better measure is the comparison to the current FY15 Amended Budget, which shows an increase of $14,300 (0.5%).

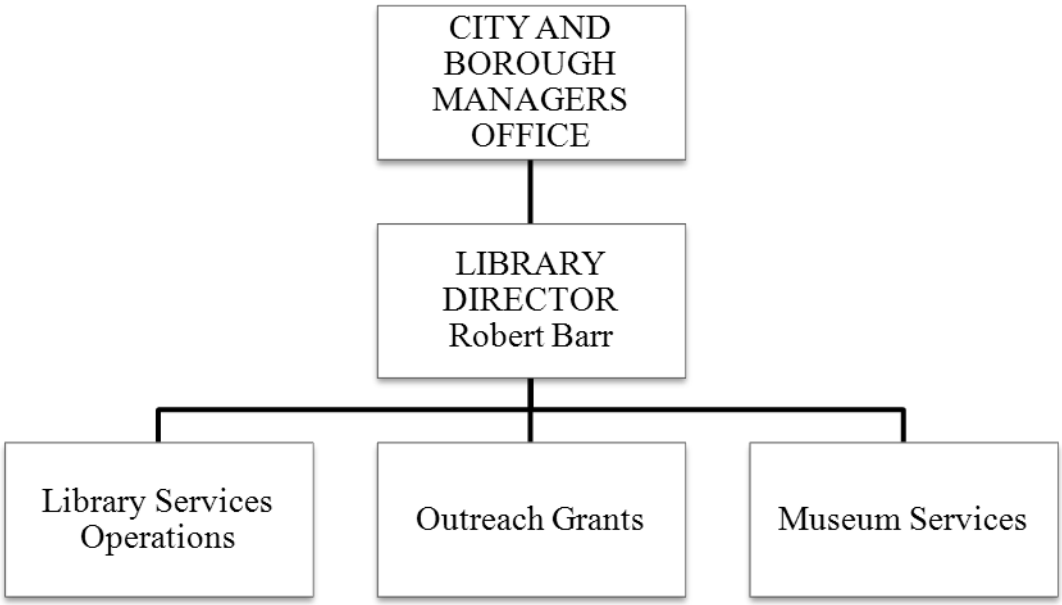
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel services increased over FY15 Amended Budget by $79,500 (3.6%) primarily due to negotiated wage and benefit increases.
- Commodities and services decreased from FY15 Amended Budget by $65,200 (9.1%) primarily due to transfer of building maintenance and janitorial costs to the Building Maintenance Division of the Parks and Recreation Department when the new Mendenhall Valley Public Library opens.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



Reference/Electronic Services

Youth Services

Collections Development

Circulation Service

Interlibrary Loan

Technical/Administrative Services

SE Regional Mail Program

Interlibrary Cooperation

Public Library Assistance

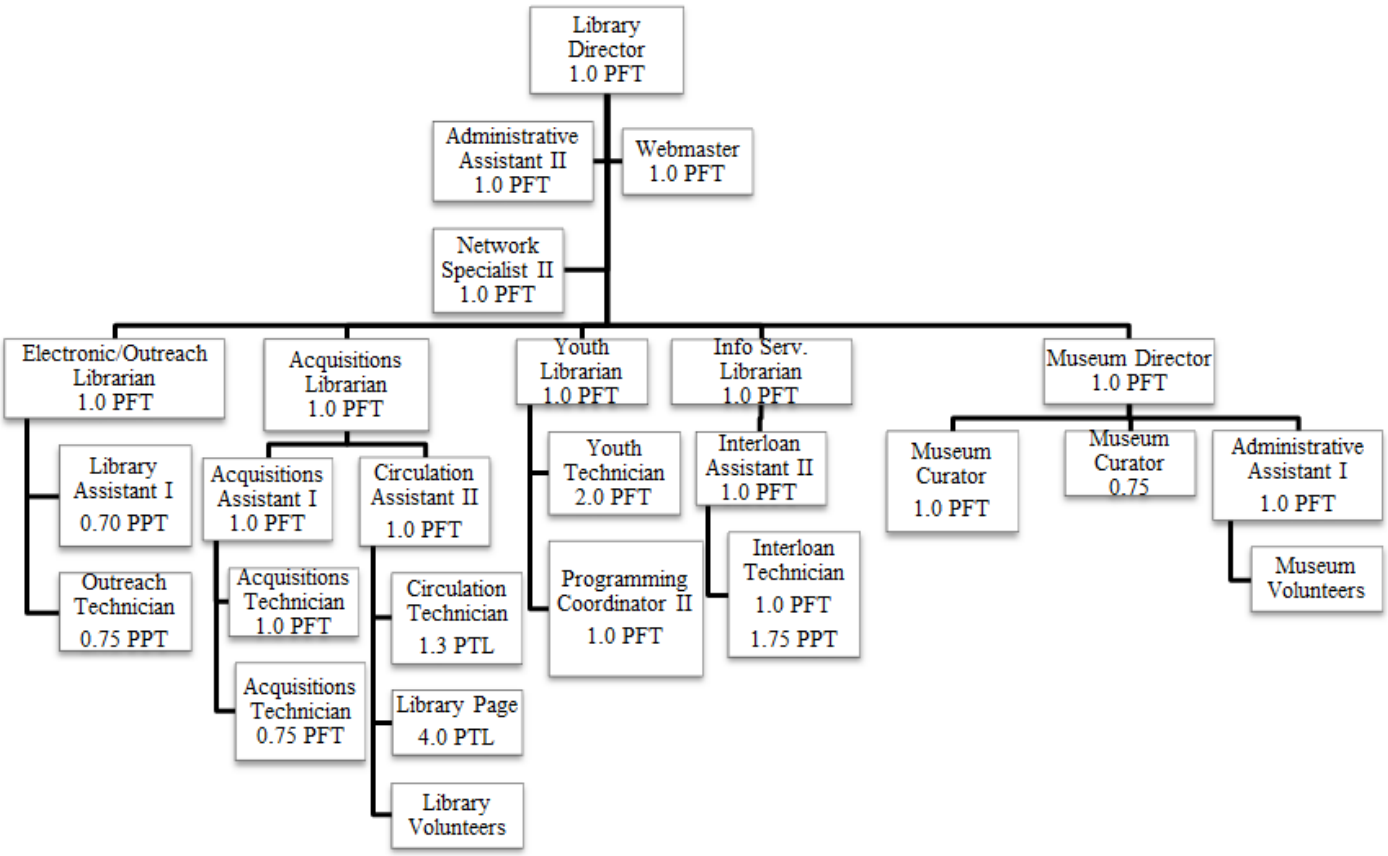
Artifact and Document Curation

Public Programs

Exhibition and Display

LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Grants:						
Assistant Library Technician (1)	3.00	$ 113,700	1.33	$ 56,700	3.00	$ 111,200
Benefits	-	84,100	-	39,000	-	85,400
Total Library Grants	**3.00**	**197,800**	**1.33**	**95,700**	**3.00**	**196,600**
Operations:						
Library Director	1.00	111,500	1.00	118,000	1.00	118,000
Librarian	4.00	235,600	4.00	249,300	4.00	249,300
Administrative Assistant II	1.00	51,700	1.00	54,500	1.00	54,500
Library Assistant I & II	5.70	282,300	5.70	297,500	5.70	297,100
Assistant Library Technician	5.04	209,800	5.04	219,500	5.79	230,300
Library Page	1.04	21,000	1.04	21,500	1.04	21,500
Network Systems Administrator	1.00	70,200	1.00	74,300	1.00	69,200
Webmaster	1.00	80,500	1.00	85,400	1.00	85,400
Shift Differential	-	4,900	-	4,900	-	4,200
Benefits	-	621,500	-	653,000	-	638,000
Vacancy Factor	-	(18,200)	-	(19,200)	-	(19,500)
Total Library Operations	**19.78**	**1,670,800**	**19.78**	**1,758,700**	**20.53**	**1,748,000**
Museum:						
Museum Curator	1.00	72,500	1.00	75,600	1.00	75,600
Curator of Public Programs	0.75	36,700	0.75	38,800	0.75	35,600
Curator of Collections & Exhibits	1.00	50,000	1.00	52,900	1.00	52,900
Administrative Assistant I	1.00	39,400	1.00	41,700	1.00	37,200
Benefits	-	127,800	-	133,900	-	128,600
Total Museum Operations	**3.75**	**326,400**	**3.75**	**342,900**	**3.75**	**329,900**
Total Library/Museum	**26.53**	**$ 2,195,000**	**24.86**	**$ 2,197,300**	**27.28**	**$ 2,274,500**

(1) Ordinance 2014-24(A), as adopted by the Assembly, increased the grant funded FTEs over the FY15 Adopted/ FY16 Approved Budget. The FY15 Amended column reflects this change.

NOTES

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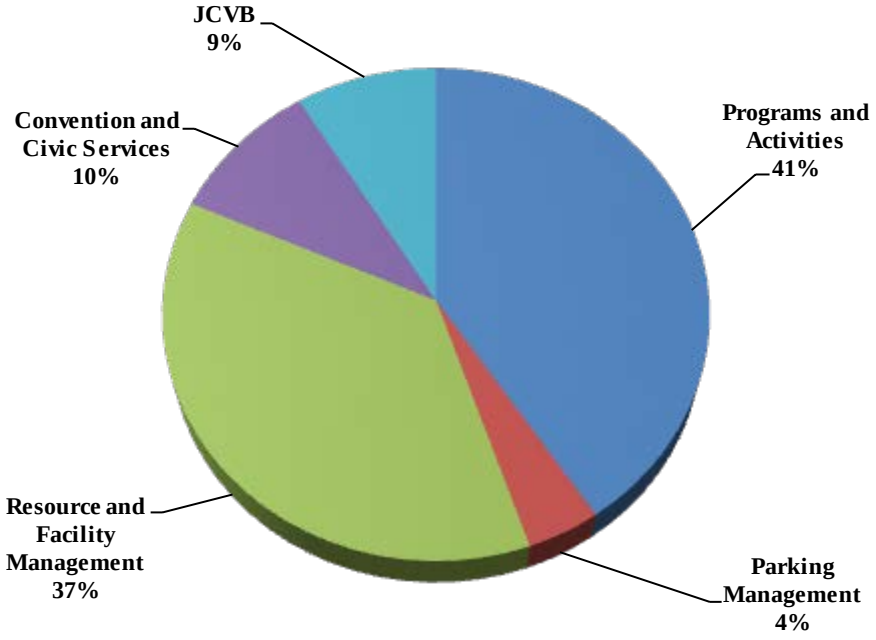
PARKS AND RECREATION

MISSION STATEMENT

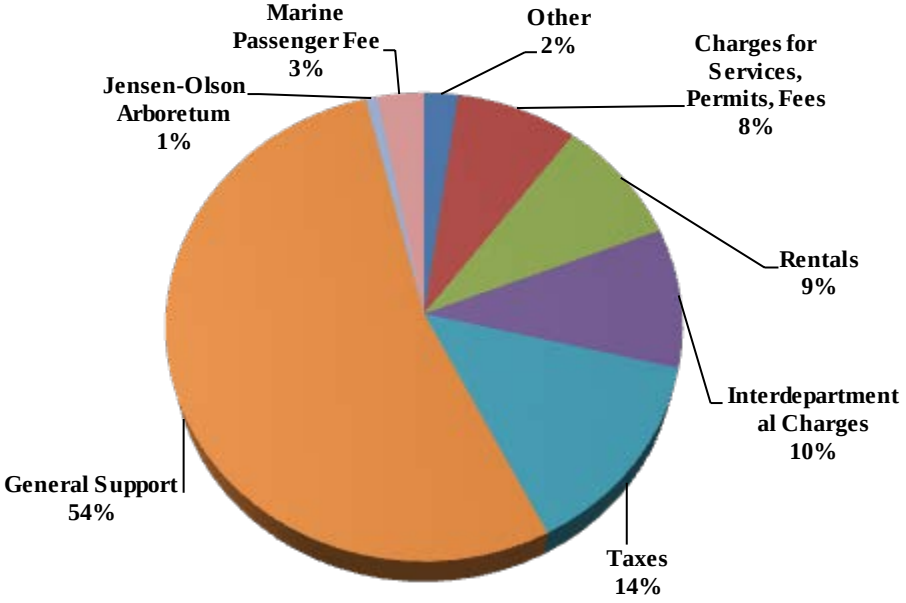
Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

FY16 ADOPTED BUDGET $ 11,986,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 6,293,900	6,380,500	6,166,300	6,737,400	6,402,700
Commodities and Services	3,788,500	4,194,000	4,012,500	4,239,400	4,106,800
Capital Outlay	25,600	-	-	-	-
Return Marine Passenger Fee Proceeds (1)	4,600	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	745,000
Marine Passenger Fee Funding	265,400	280,000	280,000	280,000	310,000
Youth Activities Grant Program	550,000	332,500	332,500	332,500	332,500
Support to General Fund	85,800	87,500	87,500	89,300	89,300
Total Expenditures	**11,787,600**	**12,048,300**	**11,652,600**	**12,452,400**	**11,986,300**
FUNDING SOURCES:					
Charges for Services	881,700	804,500	829,600	809,800	886,900
Licenses, Permits, and Fees	142,800	108,900	110,200	112,700	123,600
Fines and Forfeitures	32,200	20,800	40,800	20,800	41,300
Sales	34,500	21,500	24,600	21,500	23,600
Rental and Lease	1,064,700	986,200	989,200	1,026,400	997,500
Donations and Contributions	33,600	2,100	15,600	2,100	2,100
Interest Income	312,000	188,000	188,000	201,000	201,000
Other Revenue	25,800	-	-	-	-
Interdepartmental Charges	1,216,800	1,153,200	1,131,900	1,167,000	1,149,300
Support from:					
Sales Tax	550,000	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	374,000	475,000	475,000	475,000	568,700
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	745,000
General Fund	2,814,000	3,149,600	3,069,800	3,304,300	3,006,800
Roaded Service Area	3,421,200	3,590,200	3,373,100	3,807,800	3,399,600
Jensen-Olson Arboretum	85,800	87,500	87,500	89,300	89,300
Lands	17,000	-	-	-	-
Marine Passenger Fee for Building Maintenance	75,000	75,000	75,000	75,000	75,000
Marine Passenger Fee for JCVB	270,000	280,000	280,000	280,000	310,000
Fund Balance (To) From:					
Downtown Parking	(93,000)	600	(102,400)	(7,300)	7,500
Visitor Services	(7,500)	111,200	70,700	84,200	150,100
Jensen-Olson Arboretum	(236,800)	(112,300)	(112,300)	(123,500)	(123,500)
Total Funding Sources	**$ 11,787,600**	**12,048,300**	**11,652,600**	**12,452,400**	**11,986,300**
STAFFING	**97.15**	**89.62**	**89.62**	**89.16**	**85.71**

PARKS AND RECREATION

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
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	**$ 122,800**	**122,200**	**225,200**	**232,500**	**217,700**
Visitor Services	**$ 345,200**	**234,000**	**274,500**	**190,300**	**124,400**
Jensen-Olson Arboretum	**$ 414,200**	**526,500**	**526,500**	**650,000**	**650,000**

Recreation, Youth Center, 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 AND RECREATION

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,186,100	873,100	861,100	915,500	925,100
Commodities and Services	359,600	313,600	277,100	315,600	262,500
Capital Outlay	5,600	-	-	-	-
Youth Activities Grant Program:					
Community	350,000	332,500	332,500	332,500	332,500
School District	200,000	-	-	-	-
Total Expenditures	**2,101,300**	**1,519,200**	**1,470,700**	**1,563,600**	**1,520,100**
FUNDING SOURCES:					
Charges for Services	262,300	185,400	179,300	190,400	192,600
Licenses, Permits, and Fees	2,300	-	200	700	2,000
Fines and Forfeitures	-	-	-	-	-
Sales	9,600	-	-	-	-
Rental and Lease	16,400	16,900	16,900	16,900	16,900
Donations and Contributions	10,500	-	-	-	-
Other Revenue	25,800	-	-	-	-
Interdepartmental Charges	47,300	46,900	46,900	46,900	46,900
Support from:					
Sales Tax	550,000	332,500	332,500	332,500	332,500
Support from Roaded Service Area	1,177,100	937,500	894,900	976,200	929,200
Total Funding Sources	**$ 2,101,300**	**1,519,200**	**1,470,700**	**1,563,600**	**1,520,100**
STAFFING	**15.90**	**10.21**	**10.21**	**10.21**	**10.21**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

Note: FY14 Actuals includes the City Museum. As of July 1, 2015, the Museum is now included with Libraries.

COMPARATIVES FOR ICE RINK

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 417,000	475,400	468,400	464,600	458,300
Commodities and Services	217,300	257,500	273,100	266,200	261,100
Total Expenditures	**634,300**	**732,900**	**741,500**	**730,800**	**719,400**
FUNDING SOURCES:					
Charges for Services	70,400	78,000	70,200	78,000	70,500
Licenses, Permits, and Fees	4,000	4,100	4,000	4,100	4,600
Sales	8,400	1,500	10,000	1,500	5,000
Rental and Lease	265,400	257,900	269,000	257,900	268,700
Support from Roaded Service Area	286,100	391,400	388,300	389,300	370,600
Total Funding Sources	**$ 634,300**	**732,900**	**741,500**	**730,800**	**719,400**
STAFFING	**8.36**	**7.86**	**7.86**	**7.40**	**7.36**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 351,100	401,900	392,700	427,000	421,800
Commodities and Services	73,000	90,900	85,000	91,400	87,300
Total Expenditures	**424,100**	**492,800**	**477,700**	**518,400**	**509,100**
FUNDING SOURCES:					
Charges for Services	12,800	11,400	11,800	11,400	11,800
Licenses, Permits, and Fees	3,700	3,500	3,500	4,000	4,000
Rental and Lease	6,800	6,500	6,500	8,000	8,000
Support from Roaded Service Area	400,800	471,400	455,900	495,000	485,300
Total Funding Sources	**$ 424,100**	**492,800**	**477,700**	**518,400**	**509,100**
STAFFING	**5.66**	**5.57**	**5.57**	**5.57**	**5.57**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

COMPARATIVES FOR SWIMMING POOLS

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,390,000	1,527,000	1,382,900	1,665,400	1,452,100
Commodities and Services	539,300	698,200	648,000	717,200	665,700
Capital Outlay	20,000	-	-	-	-
Total Expenditures	**1,949,300**	**2,225,200**	**2,030,900**	**2,382,600**	**2,117,800**
FUNDING SOURCES:					
Charges for Services	488,300	504,000	503,200	504,000	539,500
Licenses, Permits, and Fees	12,700	12,500	10,300	12,500	10,500
Fines and Forfeitures	3,700	2,500	2,000	2,500	2,500
Sales	16,500	20,000	14,600	20,000	18,600
Rental and Lease	30,400	32,000	31,300	32,000	32,200
Donations and Contributions	20,000	-	-	-	-
Support from Roaded Service Area	1,377,700	1,654,200	1,469,500	1,811,600	1,514,500
Total Funding Sources	**$ 1,949,300**	**2,225,200**	**2,030,900**	**2,382,600**	**2,117,800**
STAFFING	**30.03**	**30.03**	**30.03**	**30.03**	**27.62**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,157,400	1,135,400	1,184,000	1,212,900	1,233,700
Janitorial Services	436,500	451,600	448,100	494,200	447,500
Commodities and Services	685,200	798,900	759,500	797,900	817,600
Total Expenditures	**2,279,100**	**2,385,900**	**2,391,600**	**2,505,000**	**2,498,800**
FUNDING SOURCES:					
Interdepartmental Charges	998,700	997,800	976,500	1,011,600	993,900
Donations	-	-	13,100	-	-
Support from:					
Marine Passenger Fee	75,000	75,000	75,000	75,000	75,000
General Fund	1,205,400	1,313,100	1,327,000	1,418,400	1,429,900
Total Funding Sources	**$ 2,279,100**	**2,385,900**	**2,391,600**	**2,505,000**	**2,498,800**
STAFFING	**11.75**	**10.75**	**10.75**	**10.75**	**10.75**
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

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,264,800	1,394,500	1,319,200	1,454,000	1,302,700
Commodities and Services	443,100	551,100	536,600	542,800	526,200
Total Expenditures	**1,707,900**	**1,945,600**	**1,855,800**	**1,996,800**	**1,828,900**
FUNDING SOURCES:					
Charges for Services	28,100	22,000	21,000	22,000	29,000
Licenses, Permits and Fees	52,000	39,000	43,500	39,000	50,100
Donations	3,100	2,100	2,500	2,100	2,100
Interdepartmental Charges	63,300	108,500	108,500	108,500	108,500
Support from:					
Lands	17,000	-	-	-	-
Jensen-Olson Arboretum	85,800	87,500	87,500	89,300	89,300
General Fund	1,458,600	1,686,500	1,592,800	1,735,900	1,549,900
Total Funding Sources	**$ 1,707,900**	**1,945,600**	**1,855,800**	**1,996,800**	**1,828,900**
STAFFING	**17.81**	**17.56**	**17.56**	**17.56**	**16.56**
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

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Support to General Fund	$ 85,800	87,500	87,500	89,300	89,300
Total Expenditures	**85,800**	**87,500**	**87,500**	**89,300**	**89,300**
FUNDING SOURCES:					
Rental and Lease	10,600	11,800	11,800	11,800	11,800
Interest Income	312,000	188,000	188,000	201,000	201,000
Fund Balance (To) From	(236,800)	(112,300)	(112,300)	(123,500)	(123,500)
Total Funding Sources	**$ 85,800**	**87,500**	**87,500**	**89,300**	**89,300**
FUND BALANCE RESERVE	**$ 2,097,200**	**2,097,200**	**2,097,200**	**2,097,200**	**2,097,200**
AVAILABLE FUND BALANCE	**$ 414,200**	**526,500**	**526,500**	**650,000**	**650,000**

COMPARATIVES FOR DOWNTOWN PARKING

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 22,000	27,000	23,800	28,500	28,000
Commodities and Services	580,400	477,100	457,600	467,700	467,400
Total Expenditures	**602,400**	**504,100**	**481,400**	**496,200**	**495,400**
FUNDING SOURCES:					
Interdepartmental Charges	107,500	-	-	-	-
Charges for Services	16,000	500	40,900	500	40,000
Rentals and Leases	342,100	290,000	309,400	290,000	309,400
Fines and Forfeitures	27,800	18,000	38,500	18,000	38,500
Support from Roaded Service Area	202,000	195,000	195,000	195,000	100,000
Fund Balance (To) From	(93,000)	600	(102,400)	(7,300)	7,500
Total Funding Sources	**$ 602,400**	**504,100**	**481,400**	**496,200**	**495,400**
STAFFING	**0.31**	**0.31**	**0.31**	**0.31**	**0.31**
FUND BALANCE	**$ 122,800**	**122,200**	**225,200**	**232,500**	**217,700**

COMPARATIVES FOR VISITOR SERVICES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 505,500	546,200	534,200	569,500	581,000
Commodities and Services	454,100	555,100	527,500	546,400	571,500
Return Marine Passenger Fee Proceeds (1)	4,600	-	-	-	-
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	773,800	773,800	773,800	745,000
Marine Passenger Fee Funding	265,400	280,000	280,000	280,000	310,000
Total Expenditures	**2,003,400**	**2,155,100**	**2,115,500**	**2,169,700**	**2,207,500**
FUNDING SOURCES:					
Charges for Services	3,800	3,200	3,200	3,500	3,500
Rental and Lease	370,500	311,800	313,800	350,500	350,500
Licenses, Permits and Fees	68,100	49,800	48,700	52,400	52,400
Fines and Forfeitures	700	300	300	300	300
Support From:					
General Fund for Centennial Hall	150,000	150,000	150,000	150,000	27,000
Hotel Tax for Centennial Hall	374,000	475,000	475,000	475,000	568,700
Hotel Tax for JCVB	773,800	773,800	773,800	773,800	745,000
Marine Passenger Fee for JCVB	270,000	280,000	280,000	280,000	310,000
Fund Balance (To) From	(7,500)	111,200	70,700	84,200	150,100
Total Funding Sources	**$ 2,003,400**	**2,155,100**	**2,115,500**	**2,169,700**	**2,207,500**
STAFFING	**7.33**	**7.33**	**7.33**	**7.33**	**7.73**
FUND BALANCE	**$ 345,200**	**234,000**	**274,500**	**190,300**	**124,400**

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

PARKS AND RECREATION

BUDGET HIGHLIGHT

The Parks & Recreation Department's FY16 Adopted Budget is a decrease of $466,100 (3.7%) from the FY16 Approved Budget.

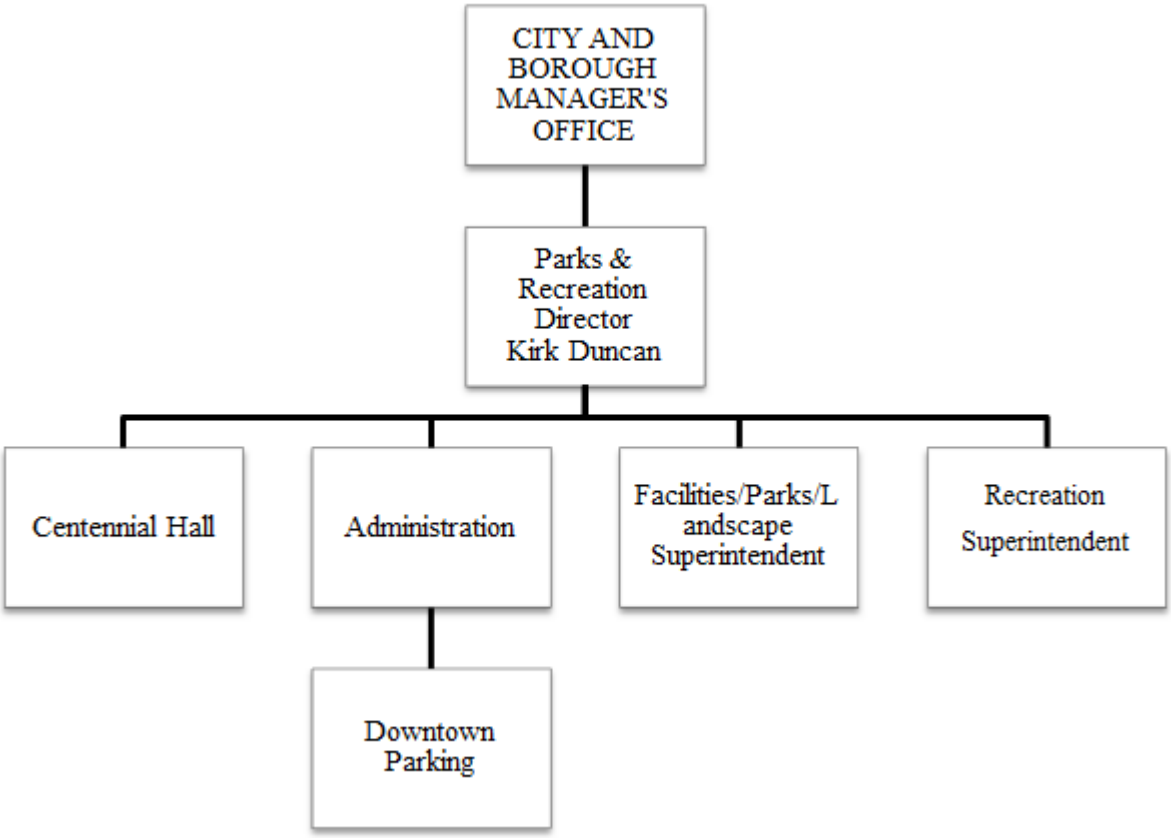
The significant budgetary changes are:

FY16 Adopted Budget

- Primarily due to the reorganization of the Aquatics Division and elimination of the Parks and Landscape Superintendent, personnel services decreased by $334,700 (5.0%) and commodities and services decreased by $132,600 (3.1%).

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Parks and Landscape

Park Maintenance

Field Maintenance

Landscape Maintenance

Evergreen Cemetery

Trails

Jensen-Olson Arboretum

Building Maintenance

Administrative Services

Janitorial and Cleaning Services

Site Components/Grounds

Structural Systems

Electrical and Lighting Systems

Plumbing Systems

Recreation

Zach Gordon Youth Center

Augustus Brown Swimming Pool

Dimond Park Aquatic Center

Youth/Adult Sports

Treadwell Arena

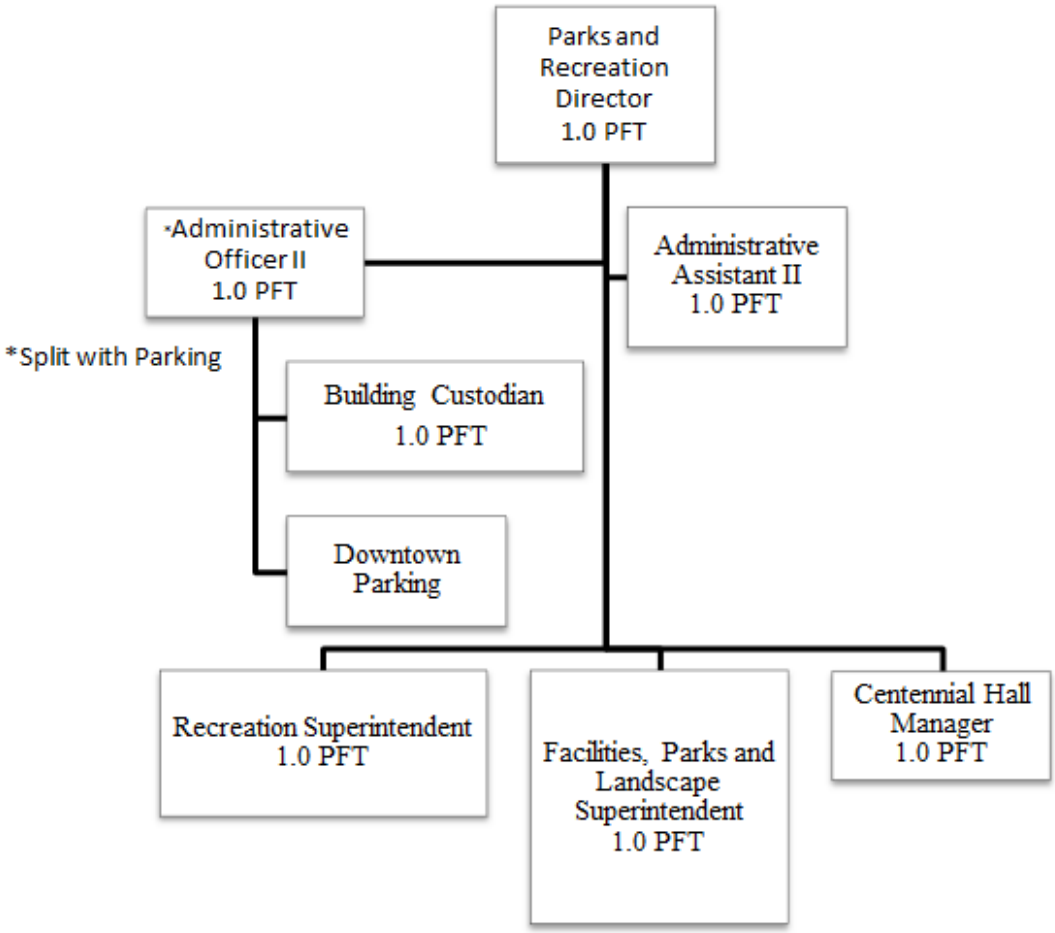
Youth Activity Grants

Mt. Jumbo Gym

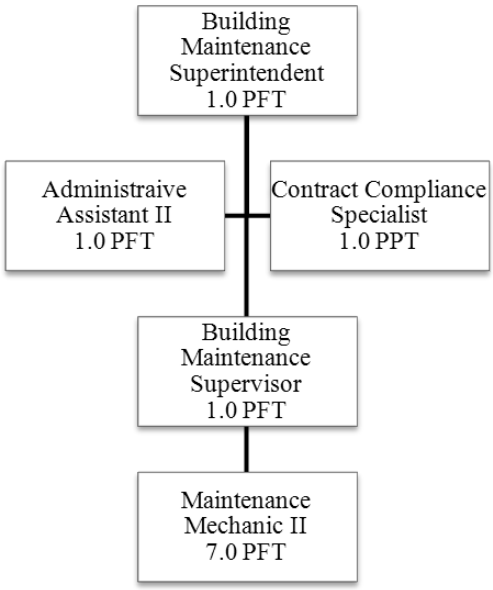
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



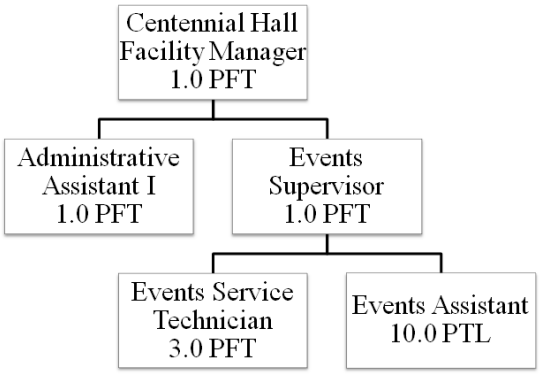
BUILDING MAINTENANCE DIVISION



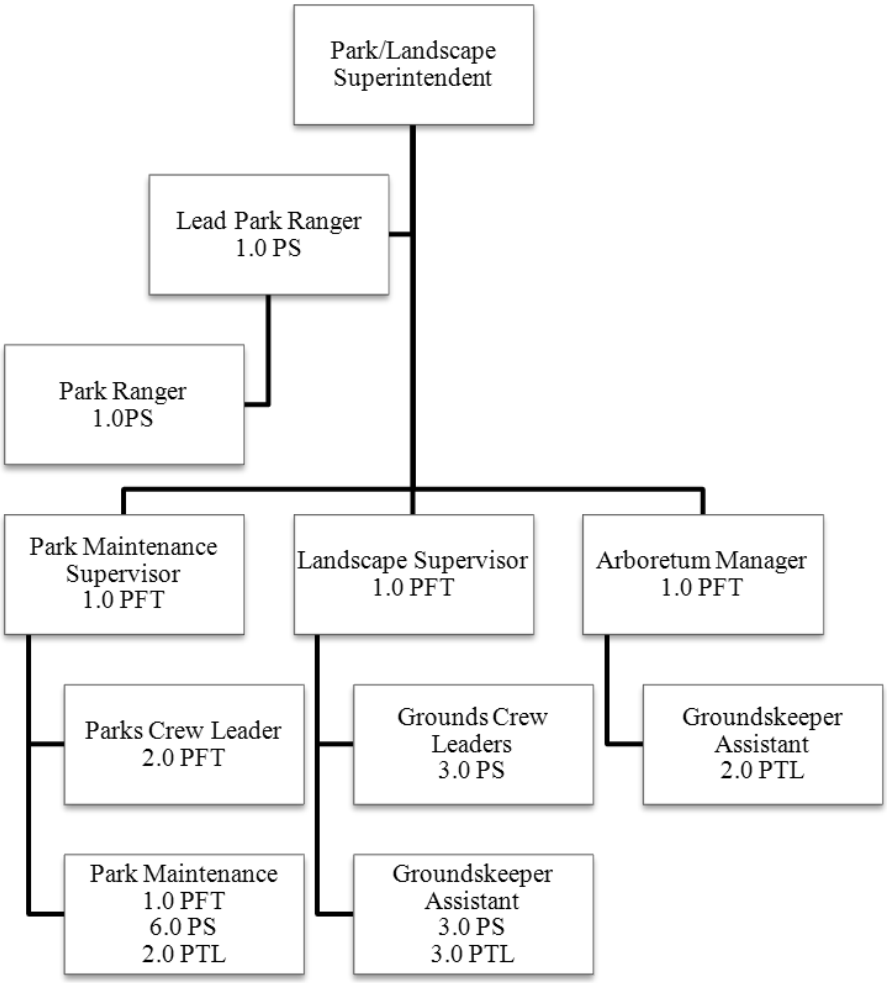
PARKS AND RECREATION

STAFFING ORGANIZATION CHARTS

CENTENNIAL HALL DIVISION



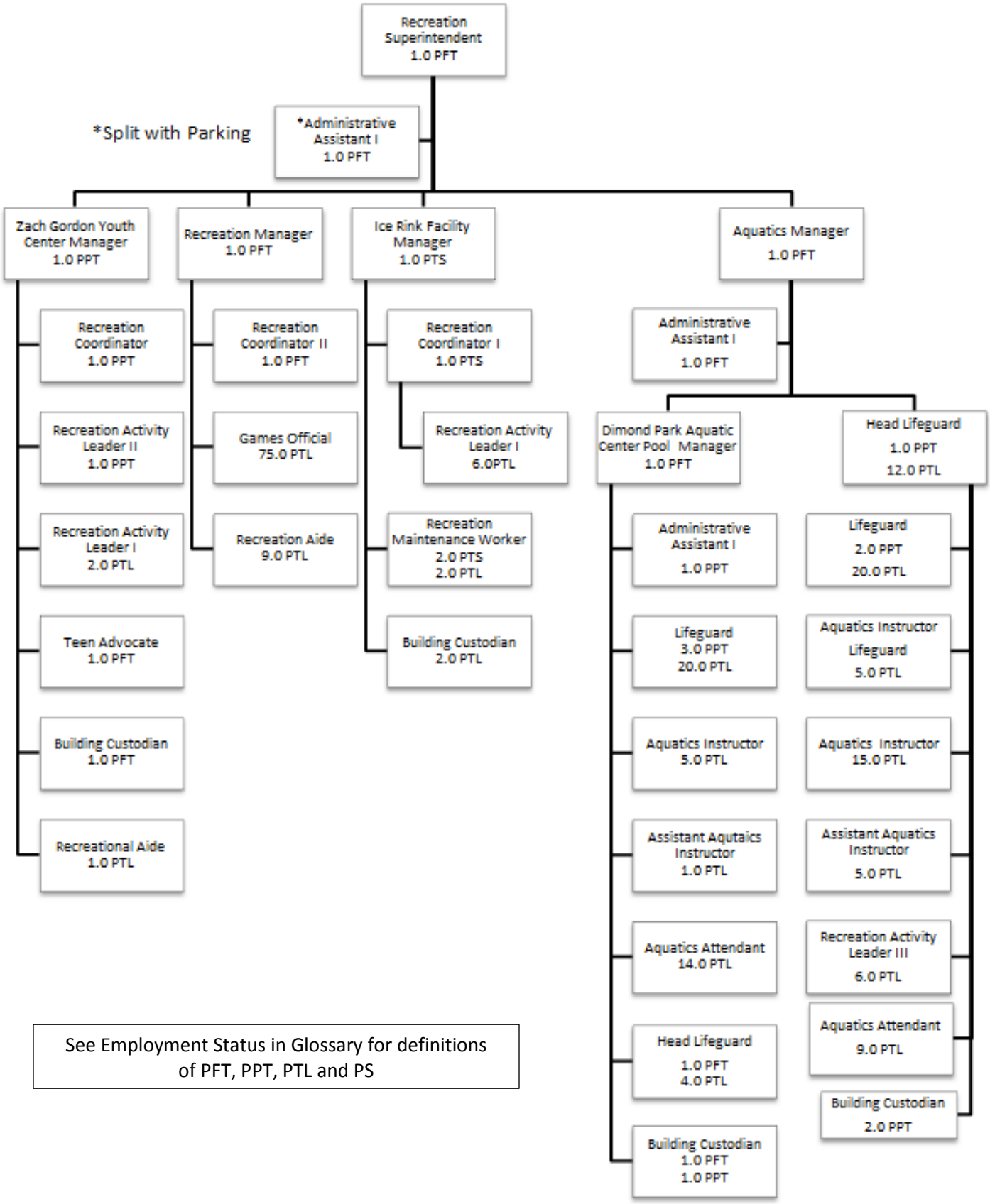
PARKS AND LANDSCAPE MAINTENANCE



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

STAFFING DETAIL - ADMINISTRATION, AND RECREATION

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Parks and Recreation Director	1.00	$ 121,400	1.00	$ 125,600	1.00	$ 138,800
Administrative Officer (1)	0.84	57,000	0.84	60,300	0.84	60,300
Administrative Assistant II	1.00	47,400	1.00	50,000	1.00	50,000
Building Custodian	1.00	42,500	1.00	44,800	1.00	44,800
Shift differential	-	4,000	-	4,000	-	4,000
Benefits	-	153,700	-	160,600	-	161,800
Vacancy Factor	-	(4,200)	-	(4,400)	-	(4,500)
Totals	**3.84**	**421,800**	**3.84**	**440,900**	**3.84**	**455,200**
Recreation:						
Recreation Superintendent	1.00	96,400	1.00	102,000	1.00	102,000
Recreation Manager	1.00	73,800	1.00	78,300	1.00	78,300
Administrative Assistant I	0.85	32,700	0.85	34,600	0.85	33,200
Recreation Aide	0.58	14,300	0.58	14,600	0.58	14,600
Games Officials	2.48	53,800	2.48	55,100	2.48	55,100
Recreation Coordinator I & II	2.00	82,200	2.00	87,000	2.00	87,000
Benefits	-	181,800	-	191,000	-	186,500
Vacancy Factor	-	(5,300)	-	(5,600)	-	(4,700)
Totals before decrements	**7.91**	**529,700**	**7.91**	**557,000**	**7.91**	**552,000**
Decrements						
Recreation Coordinator I	(1.00)	(38,100)	(1.00)	(40,300)	(1.00)	(40,300)
Games Officials	(0.54)	(11,700)	(0.54)	(12,000)	(0.54)	(12,000)
Benefits	-	(28,600)	-	(30,100)	-	(29,800)
Totals after decrements	**6.37**	**451,300**	**6.37**	**474,600**	**6.37**	**469,900**

(1) The Administrative Officer position is split between Parks and Recreation and Downtown Parking.

STAFFING DETAIL - YOUTH CENTER, AND ICE RINK

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Youth Center:						
Youth Center Manager	1.00	$ 77,000	1.00	$ 85,500	1.00	$ 85,500
Recreation Coordinator	1.00	40,000	1.00	42,300	1.00	42,300
Recreation Activity Leader II	0.90	29,700	0.90	31,400	0.90	30,400
Recreation Activity Leader I	0.56	15,900	0.56	16,600	0.56	16,300
Teen Health Advocate	1.00	38,000	1.00	40,200	1.00	40,200
Building Custodian	1.00	42,800	1.00	43,900	1.00	43,900
Recreation Aide	0.11	2,700	0.11	2,800	0.11	2,800
Shift Differential	-	1,500	-	1,500	-	1,500
Benefits	-	158,300	-	167,100	-	163,100
Vacancy Factor	-	(4,000)	-	(4,300)	-	(4,200)
Totals	**5.57**	**401,900**	**5.57**	**427,000**	**5.57**	**421,800**
Ice Rink:						
Facility Manager	1.00	62,300	1.00	65,900	1.00	65,900
Recreation Coordinator	1.00	36,400	1.00	38,500	1.00	39,400
Recreation Activity Leader I	3.11	87,700	3.11	89,900	3.11	86,100
Building Custodian	1.00	33,600	1.00	34,000	1.00	34,800
Recreation Maintenance Worker	2.25	100,800	2.25	104,800	2.25	104,400
Shift Differential	-	1,600	-	1,600	-	1,600
Overtime	-	2,900	-	2,900	-	3,400
Benefits	-	183,400	-	172,200	-	187,100
Vacancy Factor	-	(5,000)	-	(5,200)	-	(4,500)
Totals before decrements	**8.36**	**$ 503,700**	**8.36**	**$ 504,600**	**8.36**	**$ 518,200**
Decrements						
Facility Manager	(0.08)	(5,000)	(0.16)	(10,900)	(0.16)	(10,600)
Recreation Coordinator	(0.08)	(2,900)	(0.16)	(6,200)	(0.16)	(6,300)
Recreation Activity Leader I	(0.22)	(5,800)	(0.44)	(11,800)	(0.44)	(11,900)
Building Custodian	(0.04)	(1,400)	(0.04)	(2,200)	(0.08)	(2,800)
Recreation Maintenance Worker	(0.08)	(4,200)	(0.16)	(8,900)	(0.16)	(9,100)
Benefits	-	(9,000)	-	-	-	(19,200)
Totals after decrements	**7.86**	**$ 475,400**	**7.40**	**$ 464,600**	**7.36**	**$ 458,300**

STAFFING DETAIL - SWIMMING POOLS – VALLEY AND DOWNTOWN

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Swimming Pool-Valley:						
Aquatics Manager	0.60	$ 43,700	0.60	$ 46,200	0.60	$ 46,200
Pool Manager	1.00	58,200	1.00	60,800	1.00	60,800
Building Custodian	1.40	48,200	1.40	50,600	1.40	51,100
Head Guards	2.49	98,400	2.49	103,500	2.49	98,500
Lifeguards	6.68	206,600	6.68	215,900	6.68	215,500
Aquatic Instructors	0.95	30,600	0.95	31,300	0.95	31,200
Assistant Aquatic Instructors	0.20	4,900	0.20	5,000	0.20	5,000
Administrative Assistant I	1.00	37,800	1.00	40,000	1.00	37,500
Aquatic Attendants	2.86	66,200	2.86	67,700	2.86	67,700
Shift Differential	-	3,700	-	3,700	-	3,700
Overtime	-	14,500	-	14,500	-	14,500
Benefits	-	300,900	-	315,000	-	305,500
Vacancy Factor	-	(9,000)	-	(9,400)	-	(7,700)
Additional Vacancy Factor	-	(25,000)	-	-	-	-
Totals before decrements	**17.18**	**879,700**	**17.18**	**944,800**	**17.18**	**929,500**
Decrements						
Aquatic Manager	-	-	-	-	(0.60)	(46,200)
Head Guards	-	-	-	-	(1.00)	(41,500)
Administrative Assistant I	-	-	-	-	(0.13)	(4,000)
Benefits	-	-	-	-	-	(57,000)
Totals after decrements	**17.18**	**$ 879,700**	**17.18**	**$ 944,800**	**15.45**	**$ 780,800**
Swimming Pool-Downtown:						
Aquatic Manager	0.40	29,100	0.40	30,800	1.00	77,000
Pool Manager	1.00	53,100	1.00	56,200	1.00	56,200
Building Custodian	1.40	53,300	1.40	55,000	1.40	47,300
Head Guards	2.08	79,200	2.08	81,100	2.08	80,300
Lifeguards	3.21	106,300	3.21	108,200	3.21	110,400
Aquatic Instructors	1.32	42,400	1.32	43,400	1.32	43,500
Aquatic Instructors/Lifeguards	0.42	14,700	0.42	15,100	0.42	15,000
Assistant Aquatic Instructors	0.23	5,700	0.23	5,800	0.23	5,800
Recreation Activity Leader II	0.20	6,800	0.20	7,000	0.20	7,000
Recreation Activity Leader I	0.04	1,300	0.04	1,100	0.04	1,100
Administrative Assistant I	1.00	46,700	1.00	48,800	1.00	48,800
Aquatic Attendant	1.55	35,700	1.55	36,500	1.55	36,700
Shift Differential and Lead	-	5,300	-	5,300	-	5,300
Benefits	-	224,600	-	233,500	-	250,600
Vacancy Factor	-	(6,900)	-	(7,200)	-	(6,600)
Additional Vacancy Factor	-	(50,000)	-	-	-	-
Totals before decrements	**12.85**	**$ 647,300**	**12.85**	**$ 720,600**	**13.45**	**$ 778,400**
Decrements						
Pool Manager	-	-	-	-	(1.00)	(56,200)
Building Custodian	-	-	-	-	(0.28)	(9,500)
Benefits	-	-	-	-	-	(41,400)
Totals after decrements	**12.85**	**$ 647,300**	**12.85**	**$ 720,600**	**12.17**	**$ 671,300**
Swimming Pools Grand Totals	**30.03**	**1,527,000**	**30.03**	**1,665,400**	**27.62**	**1,452,100**
Total Staffing	**53.67**	**$3,277,400**	**53.21**	**$3,472,500**	**50.76**	**$3,257,300**

STAFFING DETAIL - BUILDING MAINTENANCE

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Facilities Superintendent	1.00	$ 87,800	1.00	$ 90,400	1.00	$ 109,500
Building Maintenance Supervisor	1.00	82,300	1.00	86,700	1.00	86,700
Contract Specialist	0.75	36,600	0.75	37,500	0.75	39,700
Maintenance Mechanic I & II	8.00	508,800	8.00	534,900	8.00	534,900
Administrative Assistant II	1.00	51,400	1.00	54,500	1.00	54,500
Shift Differential	-	27,600	-	27,600	-	27,600
Overtime	-	11,000	-	11,000	-	11,000
Benefits	-	450,700	-	471,400	-	469,500
Vacancy Factor	-	(12,000)	-	(12,600)	-	(11,900)
Additional Vacancy Factor	-	(25,000)	-	-	-	-
Total before decrements	**11.75**	**$ 1,219,200**	**11.75**	**$ 1,301,400**	**11.75**	**$ 1,321,500**
Decrements:						
Maintenance Mechanic I	(1.00)	(51,400)	(1.00)	(54,400)	(1.00)	(54,400)
Benefits	-	(32,400)	-	(34,100)	-	(33,400)
Total after decrements	**10.75**	**1,135,400**	**10.75**	**1,212,900**	**10.75**	**1,233,700**

PARKS AND RECREATION

STAFFING DETAIL - PARKS AND LANDSCAPE

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	$ 48,900	0.55	$ 51,800	0.55	$ 51,800
Park Maint. Supervisor	1.00	63,700	1.00	67,400	1.00	67,400
Parks Crew Leader	2.00	108,600	2.00	113,900	2.00	114,000
Park Ranger	1.01	43,700	1.01	44,800	1.01	44,800
Park Maintenance Worker	5.03	215,600	5.03	221,800	5.03	213,500
Shift Differential	-	8,800	-	8,800	-	8,800
Overtime	-	11,400	-	11,600	-	11,600
Benefits	-	297,700	-	310,700	-	301,500
Vacancy Factor	-	(7,700)	-	(8,000)	-	(7,100)
Totals before decrements	**9.59**	**790,700**	**9.59**	**822,800**	**9.59**	**806,300**
Decrements						
Park/Landscape Superintendent	-	-	-	-	(0.55)	(51,800)
Benefits	-	-	-	-	-	(25,300)
Totals after decrements	**9.59**	**790,700**	**9.59**	**822,800**	**9.04**	**729,200**
Landscape:						
Park/Landscape Superintendent	0.45	40,000	0.45	42,200	0.45	42,200
Landscape Supervisor	1.00	60,200	1.00	63,400	1.00	67,700
Grounds Leader	2.02	93,400	2.02	97,500	2.02	98,600
Groundskeeper Assistant	3.07	117,500	3.07	121,700	3.07	117,000
Overtime	-	1,100	-	1,100	-	1,100
Benefits	-	168,700	-	176,400	-	173,000
Vacancy Factor	-	(4,800)	-	(5,000)	-	(4,200)
Totals before decrements	**6.54**	**476,100**	**6.54**	**497,300**	**6.54**	**495,400**
Decrements						
Park/Landscape Superintendent	-	-	-	-	(0.45)	(42,200)
Groundskeeper Assistant	(0.25)	(9,100)	(0.25)	(9,700)	(0.25)	(9,300)
Benefits	-	(900)	-	(800)	-	(21,600)
Totals after decrements	**6.29**	**466,100**	**6.29**	**486,800**	**5.84**	**422,300**
Arboretum:						
Arboretum Manager	1.00	71,200	1.00	75,300	1.00	80,300
Groundskeeper Assistant	0.68	24,700	0.68	25,200	0.68	26,100
Benefits	-	41,800	-	43,900	-	44,800
Totals	**1.68**	**137,700**	**1.68**	**144,400**	**1.68**	**151,200**
Total Staffing	**17.56**	**$ 1,394,500**	**17.56**	**$ 1,454,000**	**16.56**	**$ 1,302,700**

STAFFING DETAIL - DOWNTOWN PARKING

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

STAFFING DETAIL - VISITOR SERVICES

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Centennial Hall Facility Manager	1.00	$ 77,000	1.00	$ 80,000	1.00	$ 80,000
Events Service Technicians	2.83	108,300	2.83	113,600	2.83	109,300
Events Manager	1.00	48,800	1.00	51,700	1.00	50,800
Events Assistants	1.50	45,100	1.50	46,200	1.90	59,300
Office Assistant II	1.00	46,000	1.00	47,800	1.00	47,800
Shift Differential & Lead Worker	-	14,800	-	14,800	-	14,800
Overtime	-	8,700	-	9,200	-	9,200
Benefits	-	202,600	-	211,500	-	206,800
Vacancy Factor	-	(5,100)	-	(5,300)	-	(5,200)
Total Staffing	**7.33**	**$ 546,200**	**7.33**	**$ 569,500**	**7.73**	**$ 572,800**

NOTES

This page has been left for notes.

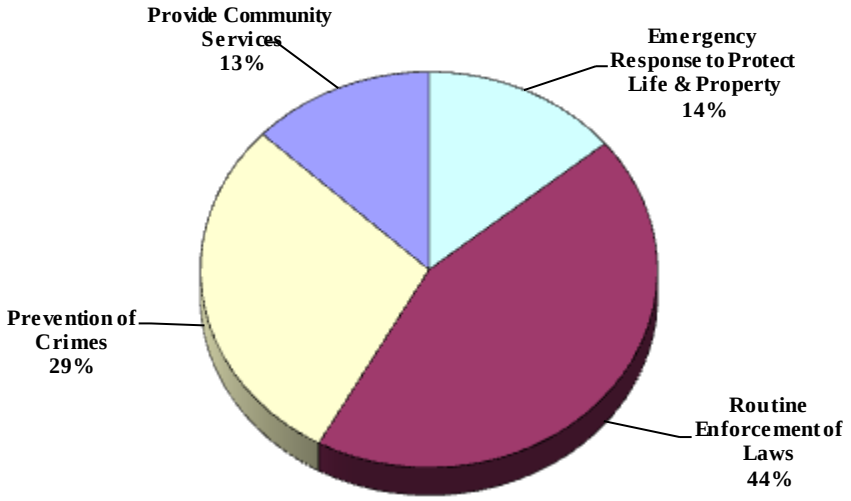
POLICE

MISSION STATEMENT

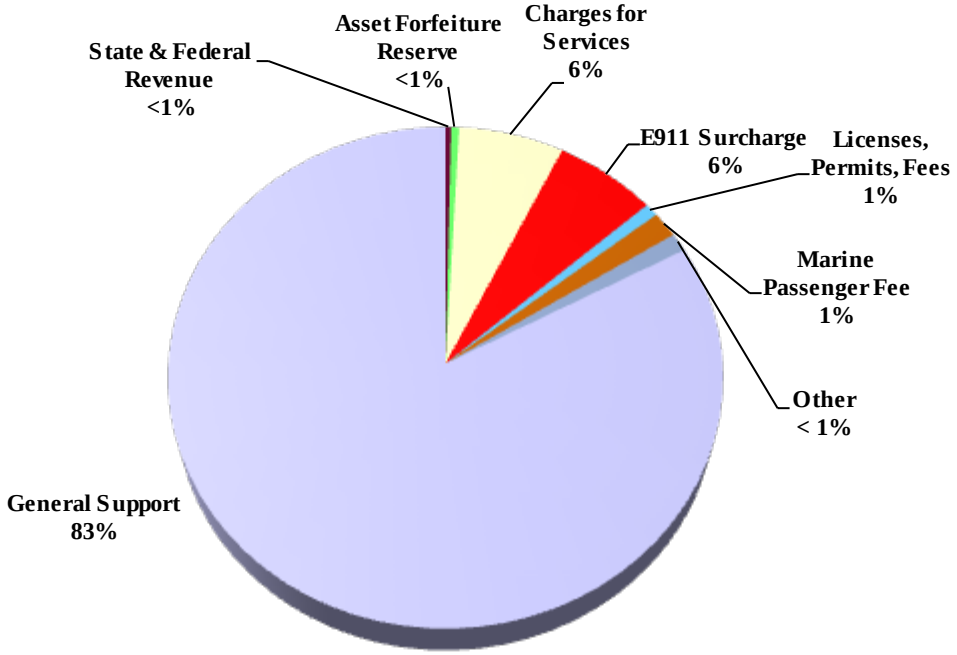
In partnership with the people of Juneau, our mission is to make our city a place where people can live safely and without fear.

FY16 ADOPTED BUDGET $ 14,402,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 9,882,300	10,789,400	10,618,800	11,364,700	11,402,100
Commodities and Services	2,928,600	3,177,300	3,127,300	3,104,900	3,000,800
Capital Outlay	15,200	-	9,100	-	-
Total Expenditures	**12,826,100**	**13,966,700**	**13,755,200**	**14,469,600**	**14,402,900**
FUNDING SOURCES:					
Interdepartmental Charges	81,500	88,100	88,100	82,700	85,200
State Grants	8,900	6,900	6,900	-	-
Federal Grants	215,300	206,300	216,300	5,000	70,700
Charges for Services	134,400	152,500	163,000	152,500	153,000
E911 Surcharge	1,045,400	875,000	900,000	875,000	900,000
Licenses, Permits, and Fees	112,600	131,000	113,500	131,000	120,500
Fines and Forfeitures	216,300	425,900	269,300	473,900	237,200
Donations and Contributions	-	700	200	700	700
Other Revenue	283,700	96,400	90,200	97,000	96,900
Contracted Services	446,400	564,600	630,700	665,800	670,900
Investment and Interest Income	7,500	4,700	3,000	4,700	4,700
Support from:					
Marine Passenger Fee	87,000	87,000	87,000	87,000	171,200
Asset Forfeiture reserve	-	16,900	16,400	(2,200)	48,500
Roaded Service Area	10,187,100	11,310,700	11,170,600	11,896,500	11,843,400
Total Funding Sources	**$ 12,826,100**	**13,966,700**	**13,755,200**	**14,469,600**	**14,402,900**
STAFFING	**94.84**	**93.84**	**93.84**	**92.84**	**93.84**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

The Police Department's FY16 Adopted Budget is a decrease of $66,700 (0.46%) from the FY16 Approved Budget.

The significant budgetary changes include:

FY16 Adopted Budget

- Commodities and Services decreased by $104,100 (3.4%) due to program efficiencies, contract negotiations and a reduction in fleet reserve contributions.

POLICE

FUNCTIONAL ORGANIZATION CHART

Patrol

Criminal Investigation Unit

Community Services Unit

Communications/E-911

Fleet

Records Units

Systems Admin

Animal Control

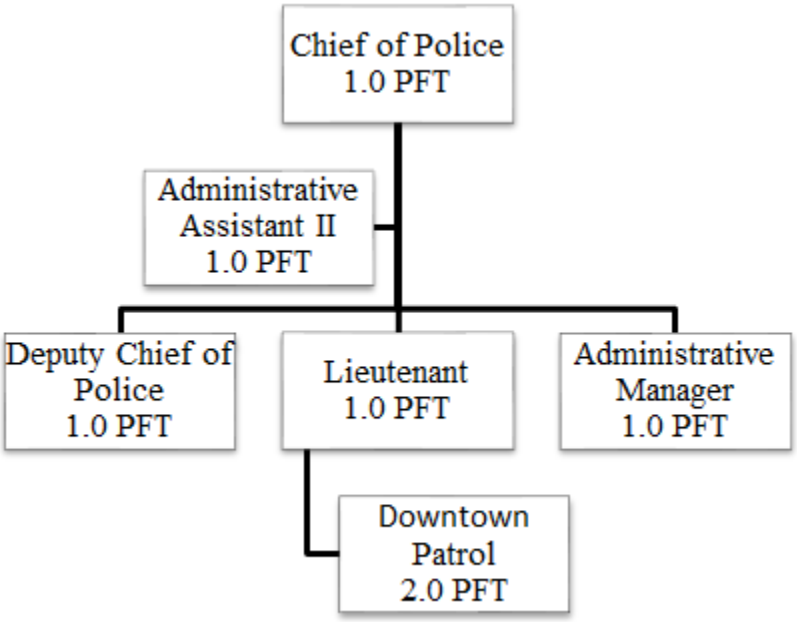
Impound Lot

IT/Electronics

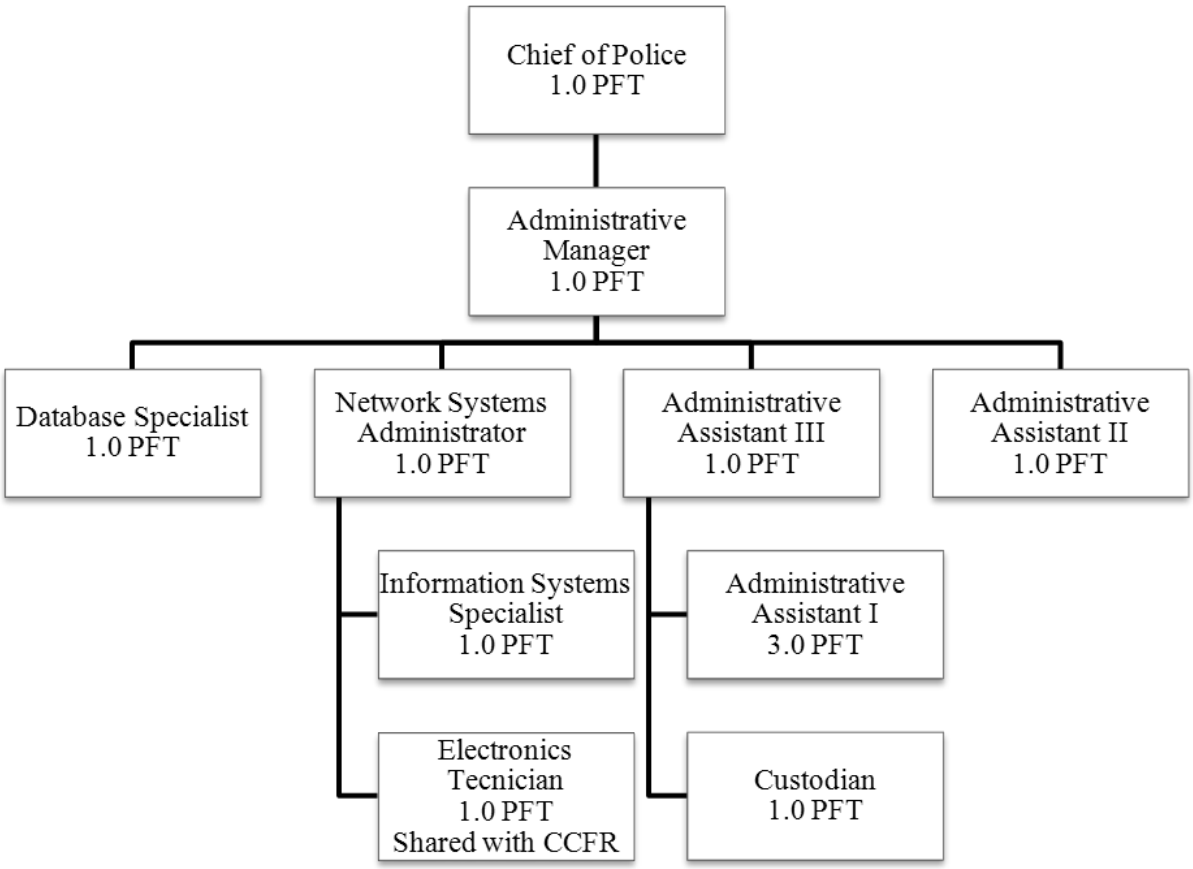
Evidence Unit

POLICE

STAFFING ORGANIZATION CHART - COMMAND

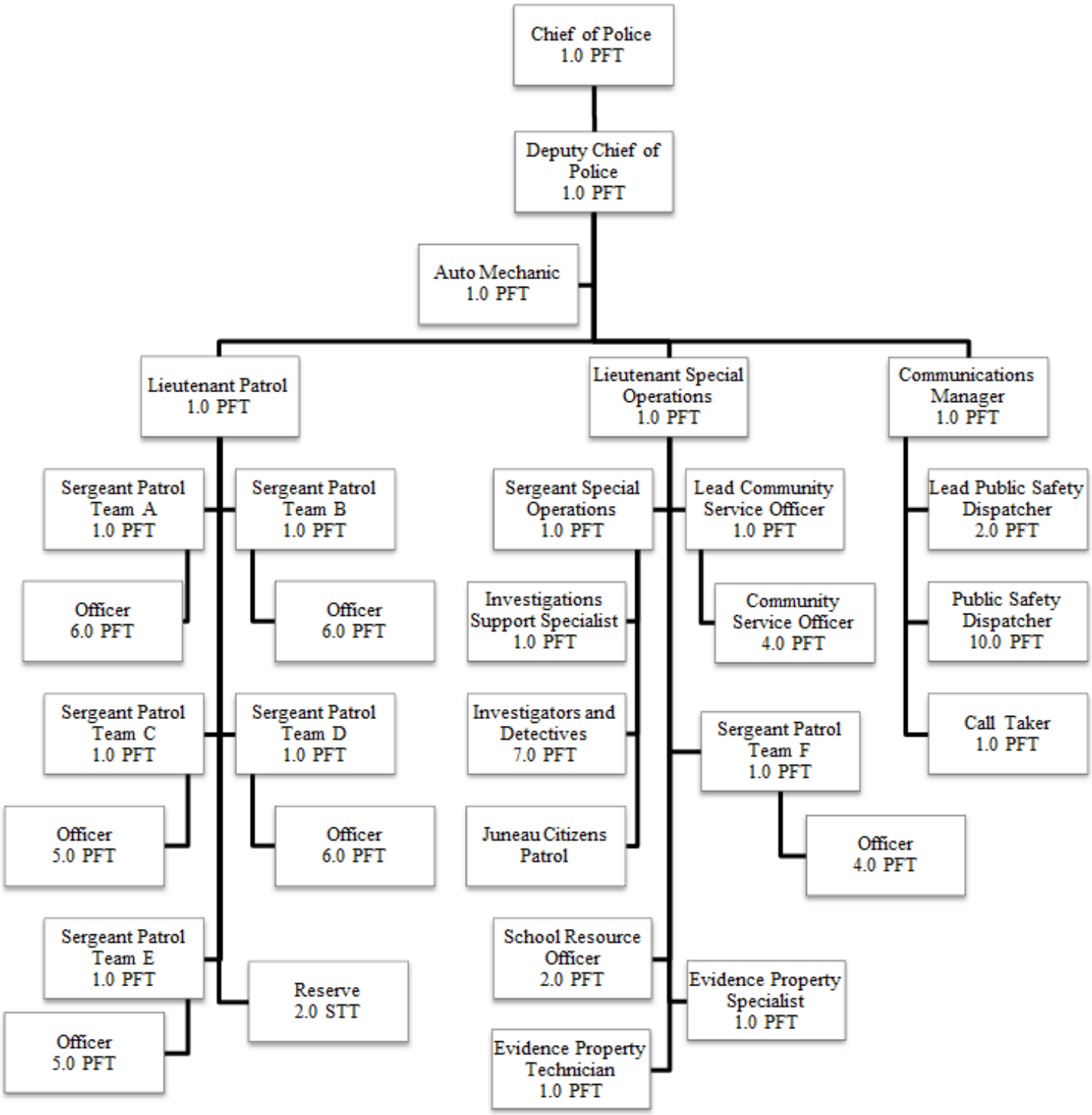


STAFFING ORGANIZATION CHART – ADMINISTRATIVE SERVICES



POLICE

STAFFING ORGANIZATION CHART – OPERATIONS



POLICE

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Chief	1.00	$ 121,800	1.00	$ 129,000	1.00	$ 129,000
Deputy Chief	1.00	119,100	1.00	126,700	1.00	126,700
Lieutenant	1.00	110,900	1.00	111,700	1.00	111,700
Administrative Manager	1.00	76,300	1.00	80,800	1.00	80,800
Administrative Assistant	7.00	327,200	7.00	341,900	7.00	341,200
Public Safety Systems Coordinator	0.50	37,000	0.50	38,600	0.50	38,600
Evidence/Property	2.00	117,200	2.00	122,900	2.00	117,200
Building Custodians	2.00	88,400	2.00	93,400	2.00	93,400
Electronics Technician	1.00	76,900	1.00	77,200	1.00	77,200
Network Systems Specialist	1.00	70,700	1.00	75,600	1.00	80,600
Network Systems Administrator	1.00	85,900	1.00	90,100	1.00	90,100
Overtime	-	5,400	-	7,100	-	4,300
Shift Differential	-	800		800		1,500
Benefits	-	730,000	-	764,400	-	758,900
Vacancy Factor	-	(18,200)	-	(19,000)	-	(18,900)
Additional Vacancy Factor	-	-	-	-	-	-
Totals before decrements	**18.50**	**1,949,400**	**18.50**	**2,041,200**	**18.50**	**2,032,300**
Decrements						
Administrative Assistant	(1.00)	(45,100)	(1.00)	(48,000)	(1.00)	(48,000)
Building Custodian	(1.00)	(42,700)	(1.00)	(44,800)	(1.00)	(44,800)
Benefits	-	(60,000)	-	(63,100)	-	(63,100)
Totals after decrements	**16.50**	**1,801,600**	**16.50**	**1,885,300**	**16.50**	**1,876,400**
Operations:						
Lieutenant	2.00	214,200	2.00	225,200	2.00	225,200
Sergeant	6.00	554,000	6.00	573,200	6.00	573,200
Police Officers	40.66	2,829,200	41.00	2,990,100	41.00	2,965,900
Investigations Support Specialist	1.00	60,400	1.00	60,500	1.00	61,800
Reserve Officers	1.00	75,300	1.00	75,200	1.00	68,900
Lead Community Service Officer	1.00	84,800	1.00	89,500	1.00	89,500
Community Service Officers	3.00	189,900	3.00	192,400	3.00	187,900
Commercial Passenger Vehicle Administrator	1.00	72,500	1.00	73,100	1.00	73,100
Overtime	-	521,100	-	536,700	-	546,100
Standby pay	-	21,000	-	21,000	-	20,000
Shift Differential	-	83,000	-	83,000	-	83,000
Benefits	-	2,467,200	-	2,612,200	-	2,496,300
Vacancy Factor	-	(65,300)	-	(67,200)	-	(67,500)
Additional Vacancy Factor	-	(297,900)	-	(141,400)	-	-
Totals before specified vacancy	**55.66**	**$ 6,809,400**	**56.00**	**$ 7,323,500**	**56.00**	**$ 7,323,400**

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Specified Vacancy						
Police Officer	-	$ (121,000)	-	$ (123,900)	-	$ (130,000)
Benefits	-	(72,500)	-	(75,800)	-	(82,500)
Totals before decrements	**55.66**	**6,615,900**	**56.00**	**7,123,800**	**56.00**	**7,110,900**
Decrements						
Overtime	-	(75,800)	-	(75,800)	-	(75,800)
Benefits	-	(24,200)	-	(24,200)	-	(24,200)
Totals after decrements	**55.66**	**6,515,900**	**56.00**	**7,023,800**	**56.00**	**7,010,900**
Communications:						
Communications Center Manager	0.67	52,400	0.67	55,200	0.67	55,200
Police Dispatcher/Call Taker	8.04	501,800	8.04	571,100	8.04	529,300
Overtime	-	101,900	-	84,100	-	82,300
Shift Differential	-	23,500	-	23,500	-	23,500
Benefits	-	371,900	-	413,400	-	384,500
Vacancy Factor	-	(9,300)	-	(10,500)	-	(9,800)
Totals	**8.71**	**1,042,200**	**8.71**	**1,136,800**	**8.71**	**1,065,000**
System Admin/Emergency 911:						
Communications Center Manager	0.33	25,800	0.33	27,200	0.33	27,200
Public Safety Systems Coordinator	0.50	37,000	0.50	38,600	0.50	34,700
Police Dispatcher/Call Taker	4.46	247,100	4.46	255,800	4.46	260,600
GIS Technician	0.34	17,900	0.34	18,200	0.34	18,100
Overtime	-	21,400	-	18,200	-	17,100
Benefits	-	202,700	-	210,800	-	209,500
Vacancy Factor	-	(5,200)	-	(5,400)	-	(5,400)
Totals	**5.63**	**546,700**	**5.63**	**563,400**	**5.63**	**561,800**
Fleet:						
Automotive Mechanic	1.00	57,400	1.00	59,300	1.00	59,300
Overtime	-	400	-	500	-	500
Benefits	-	36,200	-	36,900	-	36,900
Vacancy Factor	-	(900)	-	(900)	-	(900)
Total	**1.00**	**$ 93,100**	**1.00**	**$ 95,800**	**1.00**	**$ 95,800**
Grants:						
Police Officers (1)	0.34	$ 58,400	-	$ -	-	$ -
School Resource Officer (2)	1.00	49,300	-	-	1.00	62,000
Overtime (3)	-	17,600	-	-	-	19,800
Benefits	-	103,600	-	-	-	45,700
Totals	**1.34**	**228,900**	**-**	**-**	**1.00**	**127,500**

STAFFING DETAIL, CONTINUED

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Airport Security (4):						
Sergeant	-	-	1.00	90,400	1.00	97,600
Police Officers	5.00	149,500	4.00	238,400	4.00	257,000
Overtime	-	230,500		98,700		88,500
Shift Differential	-	15,000	-	15,000	-	20,000
Benefits	-	169,200	-	222,700	-	206,600
Vacancy Factor	-	(3,200)	-	(5,600)	-	(5,000)
Totals	**5.00**	**561,000**	**5.00**	**659,600**	**5.00**	**664,700**
Total Staffing	**93.84**	**$10,789,400**	**92.84**	**$11,364,700**	**93.84**	**$11,402,100**

(1) Ord. 2011-11(V) A three year grant for two new police officers for the downtown patrol community policing project; funding provided by the United States Department of Justice (USDOJ), Office of Community Oriented Policing Services (COPS); anticipated final fiscal year will be FY15 and a CBJ match will then begin

(2) Ord. 2014-24(U) A three year grant for one School Resource Officer; funding provided by the USDOJ, COPS; CBJ match during each fiscal year

(3) Ord. 2013-11(BB) A one year grant to provide commercial motor vehicle inspections (CMV); funding provided by the Alaska Department of Transportation and Public Facilities/Ord. 2014-24(S) K-9 program start up and continued costs; funding provided by the US Department of Justice

(4) 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

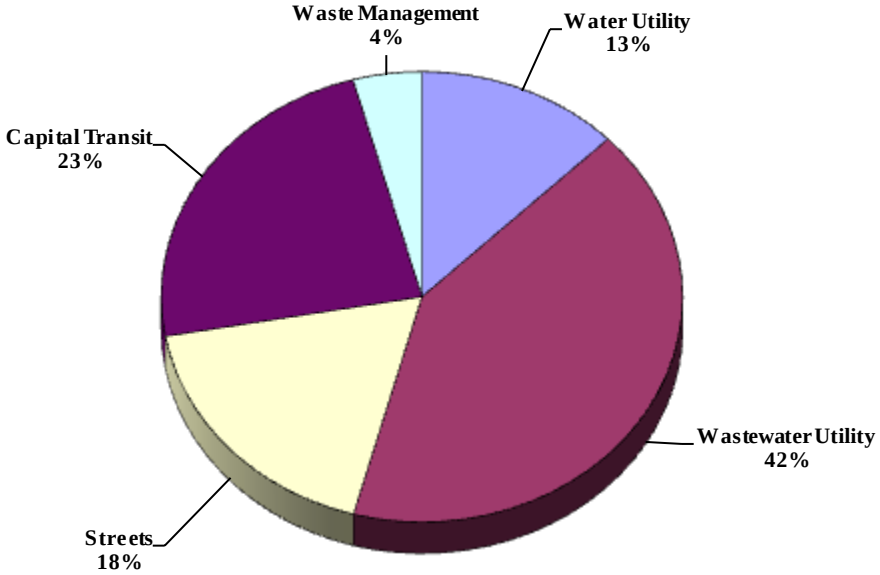
PUBLIC WORKS ADMINISTRATION

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.

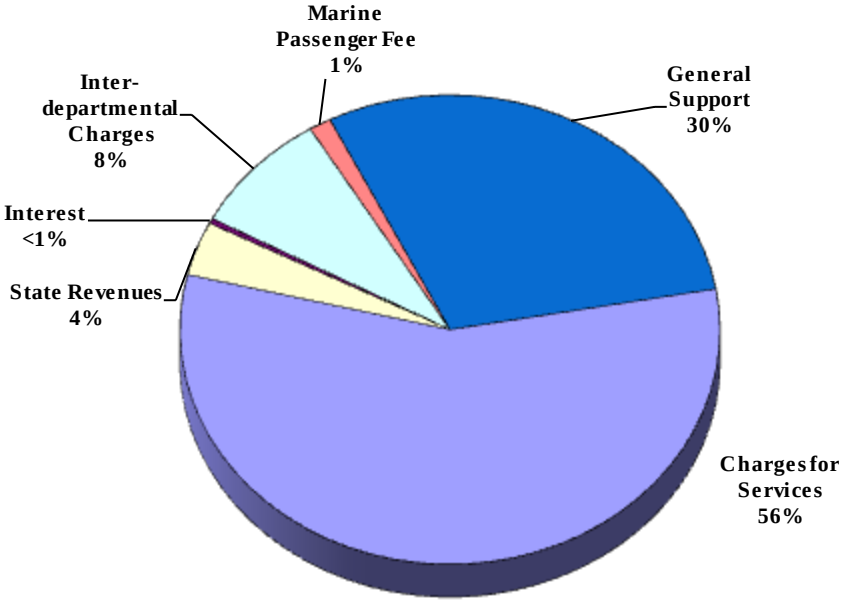
FY16 ADOPTED BUDGET $ 253,600

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR ALL PUBLIC WORKS DEPARTMENTS

PUBLIC WORKS ADMINISTRATION IS FULLY FUNDED WITH INTERDEPARTMENTAL CHARGES



See the Glossary for definitions of terms.

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 356,200	384,000	276,000	397,200	205,000
Commodities and Services	34,900	57,900	39,200	48,600	48,600
Total Expenditures	**391,100**	**441,900**	**315,200**	**445,800**	**253,600**
FUNDING SOURCES:					
Interdepartmental Charges	**$ 391,100**	**441,900**	**315,200**	**445,800**	**253,600**
STAFFING	**4.00**	**3.00**	**3.00**	**3.00**	**2.75**
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 FY16 Adopted Budget is a decrease of $192,200 (43.1%) from the FY16 Approved Budget.

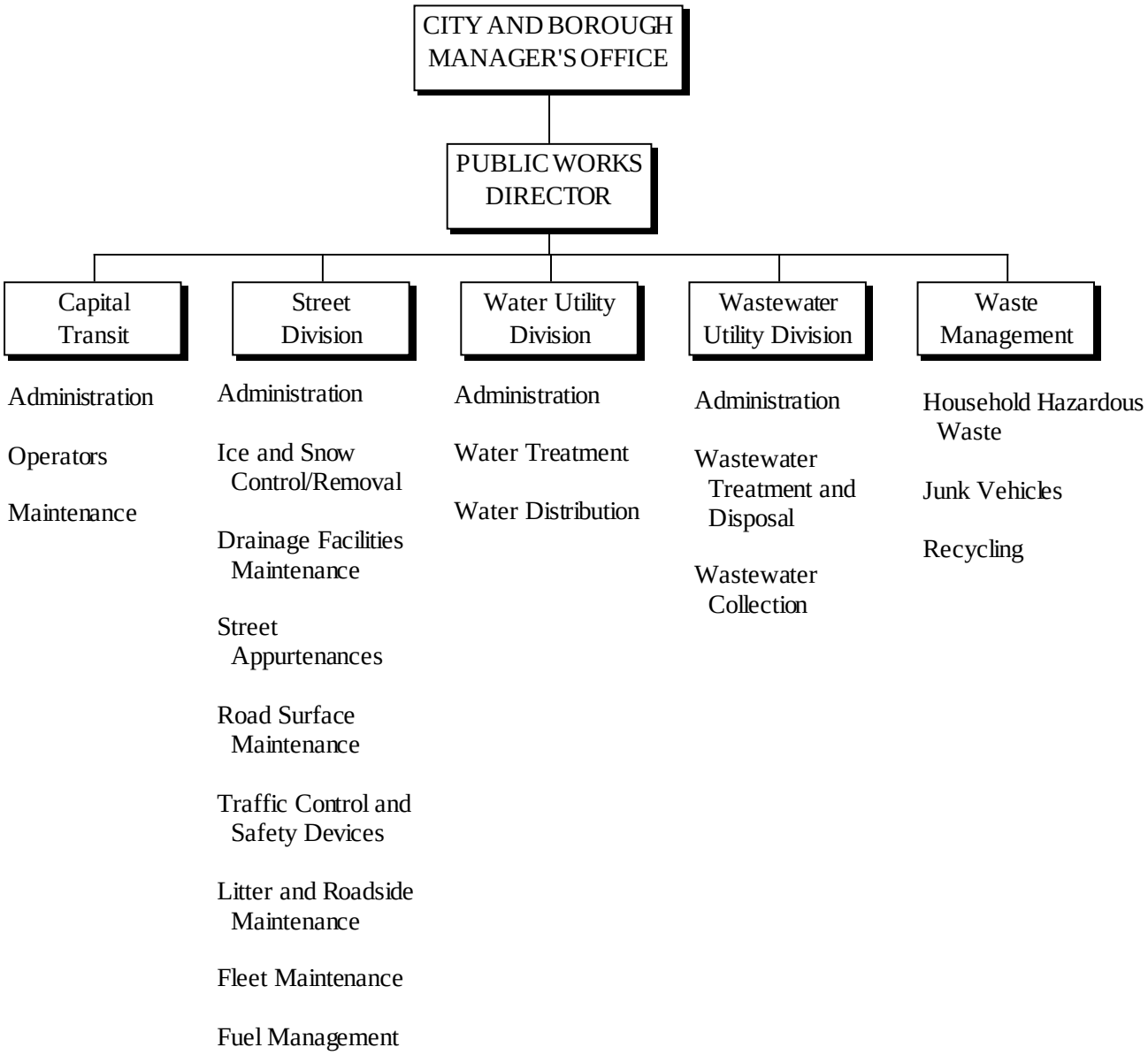
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel services decreased $192,200 (48.4%) due to changing the Public Works Director from full time to half time.

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director (1)	1.00	$ 129,800	1.00	$ 133,000	0.50	$ 75,400
PW Admin Officer (2)	1.00	78,800	1.00	81,400	1.00	62,800
Administrative Assistant III (3)	1.00	42,900	1.00	45,400	0.25	15,400
Administrative Assistant I	-	-	-	-	1.00	40,200
Benefits	-	179,400	-	186,900	-	110,100
Total before specified vacancy	**3.00**	**$ 430,900**	**3.00**	**$ 446,700**	**2.75**	**$ 303,900**
Specified Vacancy						
PW Admin Officer (2)	-	-	-	-	-	(62,900)
Benefits	-	-	-	-	-	(36,000)
Total after specified vacancy	**3.00**	**$ 430,900**	**3.00**	**$ 446,700**	**2.75**	**$ 205,000**

(1) The Director's salary is split 50/50 with Engineering effective FY16.
(2) The Public Works Administrative Officer position is vacant and has not been budgeted to fill in FY16.
(3) The Administrative Assistant's salary is split 25% PW Admin and 75% Engineering effective FY16.

NOTES

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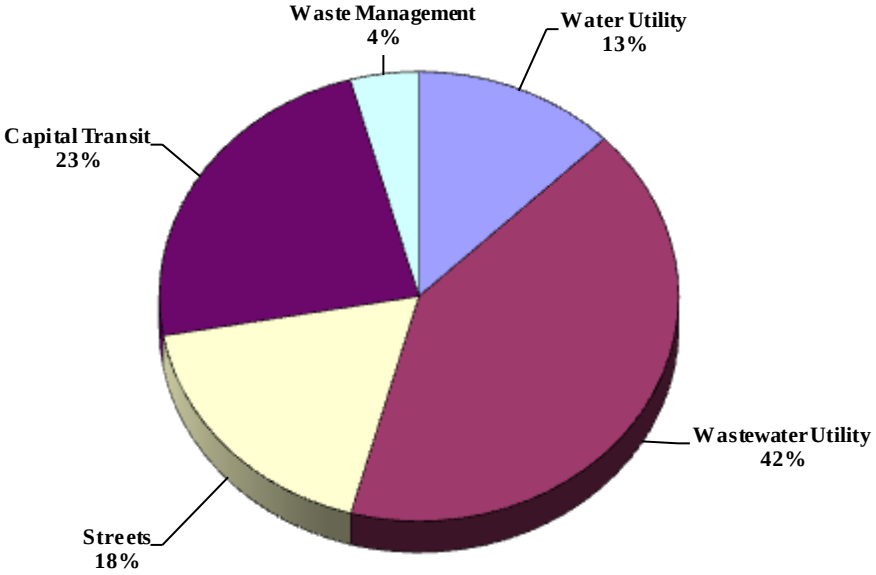
CAPITAL TRANSIT

MISSION STATEMENT

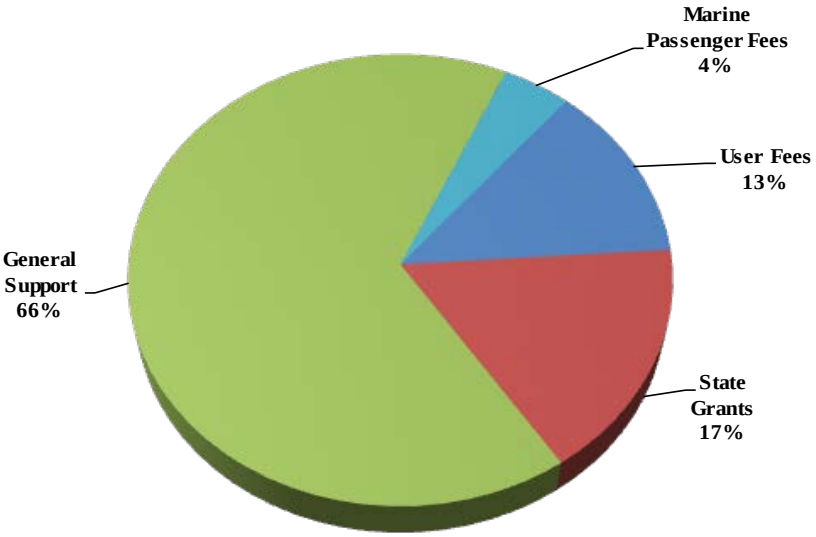
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY16 ADOPTED BUDGET $ 6,934,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 4,032,900	4,081,400	4,010,300	4,307,300	4,196,500
Commodities and Services	2,394,100	2,614,000	2,616,500	2,685,600	2,738,300
Capital Outlay	-	-	-	-	-
Total Expenditures	**6,427,000**	**6,695,400**	**6,626,800**	**6,992,900**	**6,934,800**
FUNDING SOURCES:					
Charges for Services	869,300	890,300	873,000	890,300	890,300
State Grants	1,125,000	1,152,900	1,130,800	1,154,500	1,154,500
Other Revenue	800	1,000	100	1,000	1,000
Support from:					
Marine Passenger Fee	300,000	300,000	300,000	300,000	300,000
Roaded Service Area	4,131,900	4,351,200	4,322,900	4,647,100	4,589,000
Total Funding Sources	**$ 6,427,000**	**6,695,400**	**6,626,800**	**6,992,900**	**6,934,800**
STAFFING	**38.83**	**39.48**	**39.48**	**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 FY16 Adopted Budget is a decrease of $58,100 (0.8%) from the FY16 Approved Budget.

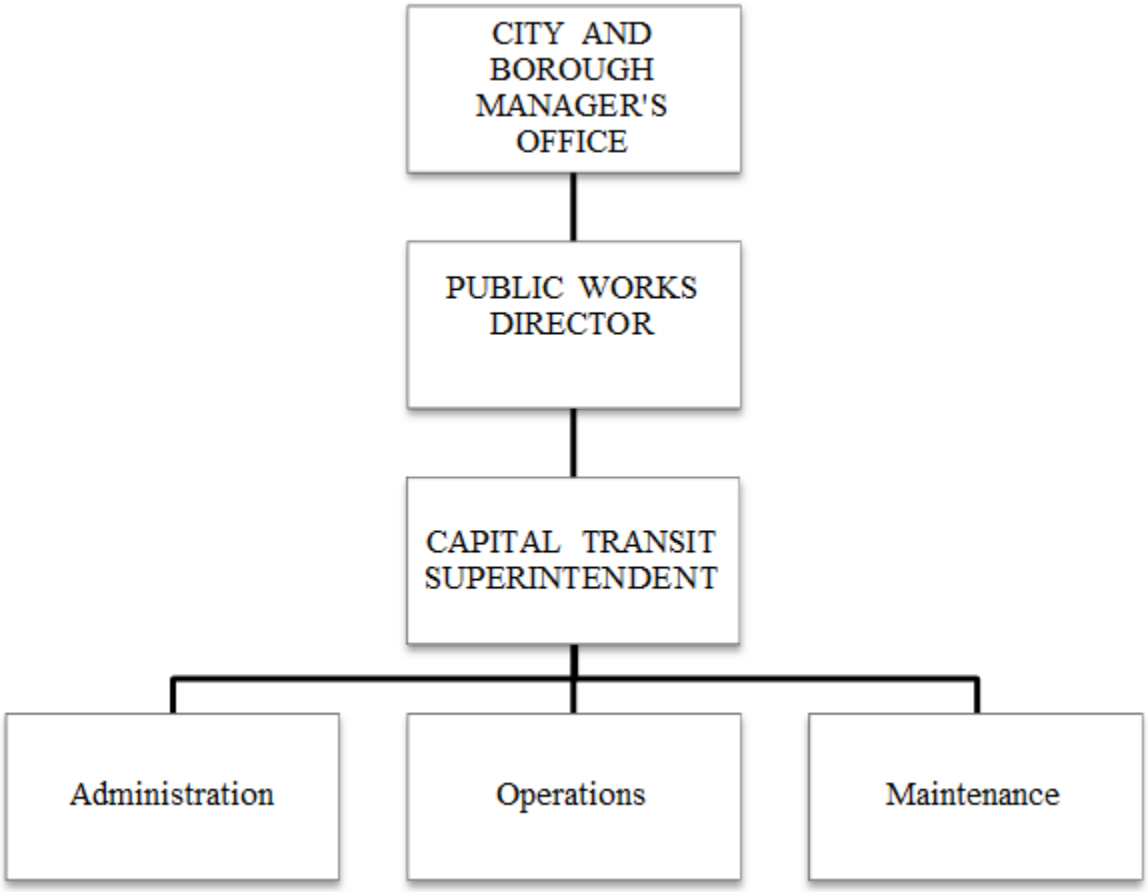
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel services decreased $110,800 (2.6%) due the retirement of the Transit Superintendent ($70,500) and changes in the bus schedules ($40,300).
- Commodities and services increased $52,700 (2.0%) primarily due to an increase in fleet replacement reserve ($95,000).

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



Operations Oversight

Define and Set Policy

Administer Finances

Basic Transit Service

Commuter Service

Express Service

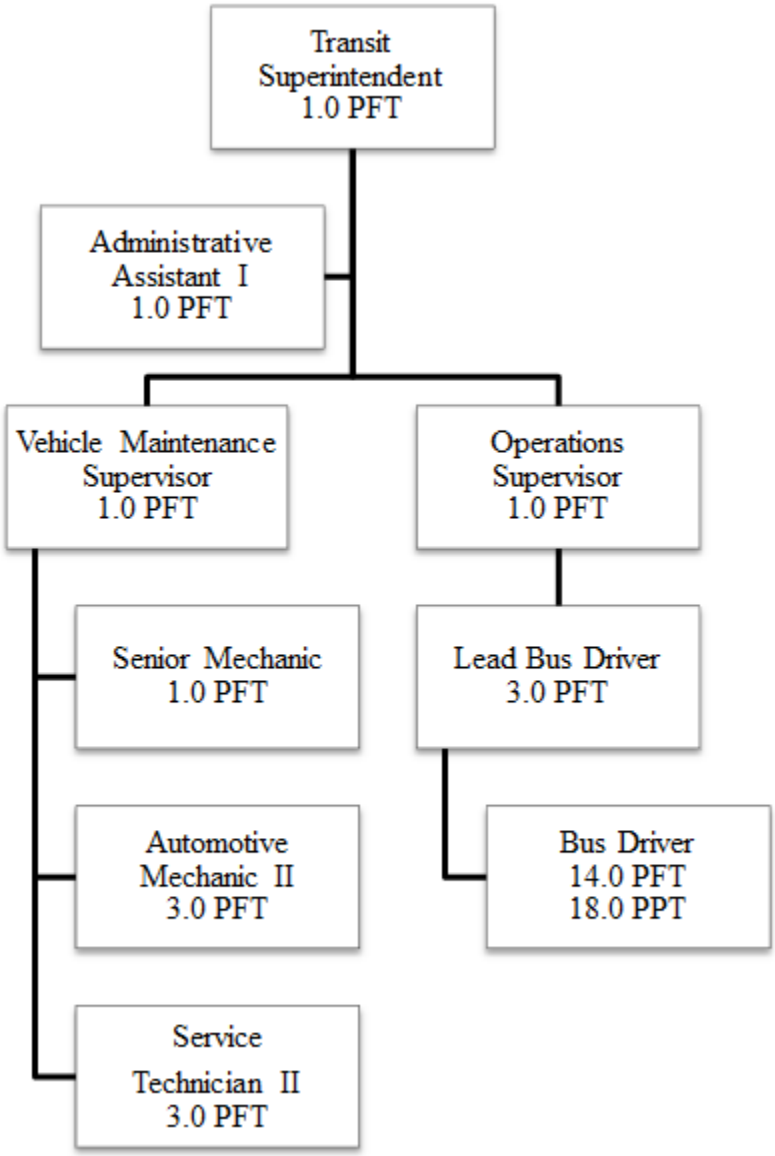
Care-A-Van Service

Vehicle Maintenance

Equipment Maintenance

CAPITAL TRANSIT

STAFFING ORGANIZATION CHART



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

CAPITAL TRANSIT

STAFFING DETAIL

	FY15 Adopted		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Transit Superintendent	1.00	$ 113,900	1.00	$ 118,200	1.00	$ 92,800
Administrative Assistant II	1.00	46,700	1.00	49,500	1.00	54,000
PW Admin Allocation	-	48,800	-	50,500	-	26,000
Benefits	-	83,300	-	87,100	-	78,900
Vacancy Factor	-	(5,400)	-	(2,500)	-	(2,300)
Totals	**2.00**	**287,300**	**2.00**	**302,800**	**2.00**	**249,400**
Operations:						
Transit Operations Supervisor	1.00	93,700	1.00	96,600	1.00	96,600
Lead Transit Operator	3.00	193,600	3.00	202,400	3.00	202,400
Transit Operator	25.48	1,543,000	25.48	1,605,700	25.48	1,555,700
Shift Differential	-	40,000	-	40,000	-	40,000
Overtime	-	91,600	-	94,800	-	94,800
Benefits	-	1,123,500	-	1,169,300	-	1,132,100
Vacancy Factor	-	(65,800)	-	(30,000)	-	(29,000)
Total Operations before decrement	**29.48**	**3,019,600**	**29.48**	**3,178,800**	**29.48**	**3,092,600**
Decrement:						
Transit Operator	-	(37,900)	-	(37,900)	-	-
Benefits	-	(12,100)	-	(12,100)	-	-
Total Operations after decrement (1)	**29.48**	**2,969,600**	**29.48**	**3,128,800**	**29.48**	**3,092,600**
Maintenance:						
Auto Shop Supervisor	1.00	89,900	1.00	95,900	1.00	95,900
Senior Mechanic	1.00	81,500	1.00	84,200	1.00	84,200
Mechanic II	3.00	202,200	3.00	213,200	3.00	213,200
Service Technician II	3.00	136,900	3.00	144,100	3.00	133,200
Shift Differential	-	2,100	-	2,100	-	2,100
Overtime	-	19,400	-	19,400	-	18,700
Benefits	-	310,400	-	325,200	-	315,400
Vacancy Factor	-	(17,900)	-	(8,400)	-	(8,200)
Totals	**8.00**	**824,500**	**8.00**	**875,700**	**8.00**	**854,500**
Total Staffing	**39.48**	**$ 4,081,400**	**39.48**	**$ 4,307,300**	**39.48**	**$ 4,196,500**

(1) Reduction in frequency of bus service wll result in reduction of hours paid. This reduction has been factored into the FY16 Adopted budget.

NOTES

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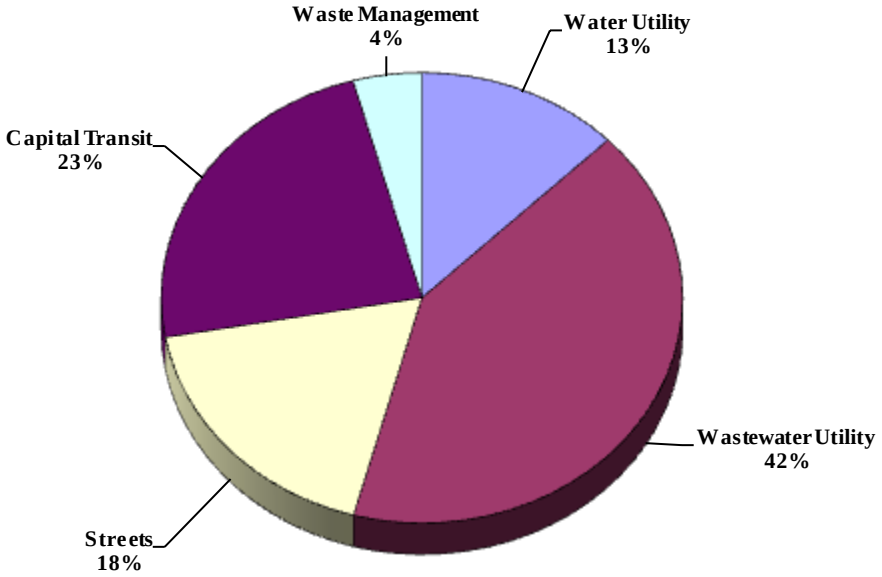
PUBLIC WORKS STREETS

MISSION STATEMENT

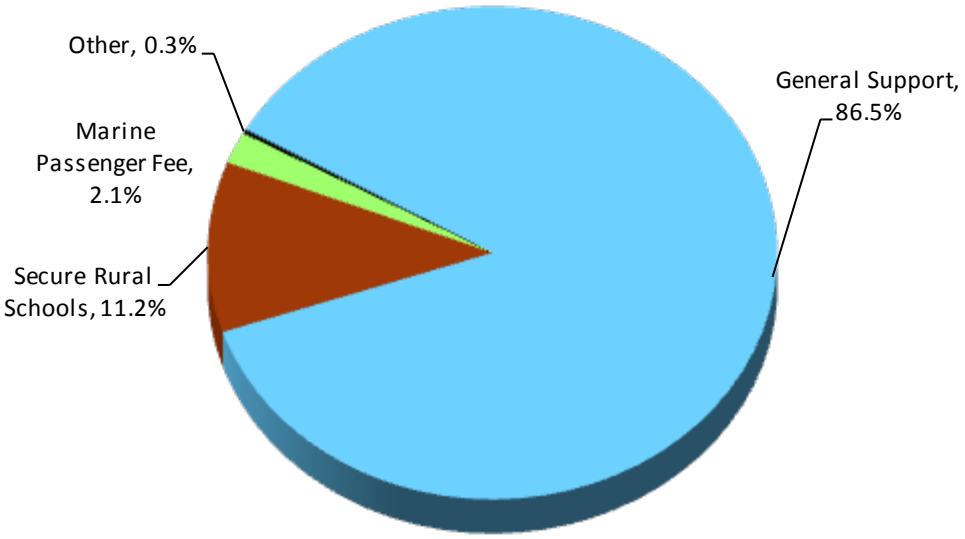
Public Works Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY16 ADOPTED BUDGET $ 5,289,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 2,286,300	2,307,000	2,113,700	2,473,800	2,417,700
Commodities and Services	2,735,100	3,017,300	2,757,400	3,022,800	2,871,500
Total Expenditures	**5,021,400**	**5,324,300**	**4,871,100**	**5,496,600**	**5,289,200**
FUNDING SOURCES:					
Secure Rural Schools/Roads	619,600	-	134,400	-	592,000
Interdepartmental Charges	23,700	15,000	4,000	15,000	15,000
Support from:					
Marine Passenger Fee	89,000	109,500	109,500	109,500	109,500
Roaded Service Area	4,289,100	5,199,800	4,623,200	5,372,100	4,572,700
Total Funding Sources	**$ 5,021,400**	**5,324,300**	**4,871,100**	**5,496,600**	**5,289,200**
STAFFING	**21.80**	**22.30**	**23.80**	**22.30**	**22.26**
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.

BUDGET HIGHLIGHT

The Public Works Streets FY16 Adopted Budget is a decrease of $207,400 (3.8%) from the FY16 Approved Budget.

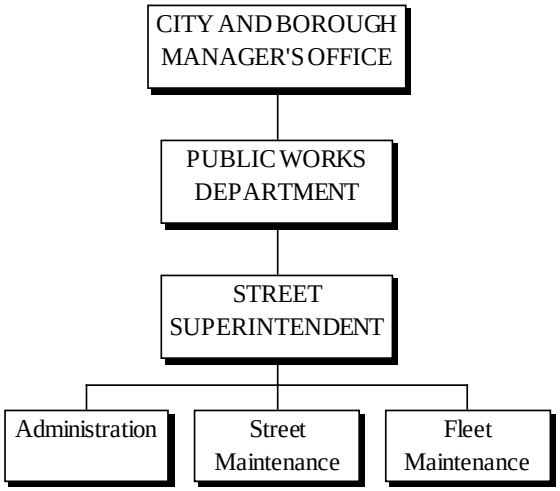
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel services decreased $56,100 (2.3%) due to personnel changes and a decrease in the required contribution to PW Admin.
- Commodities and services decreased $151,300 (5.0%) primarily due to a carryover of chemicals because of the low snow season, a reduction in contractual services, and anticipated savings from lower fuel prices.

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



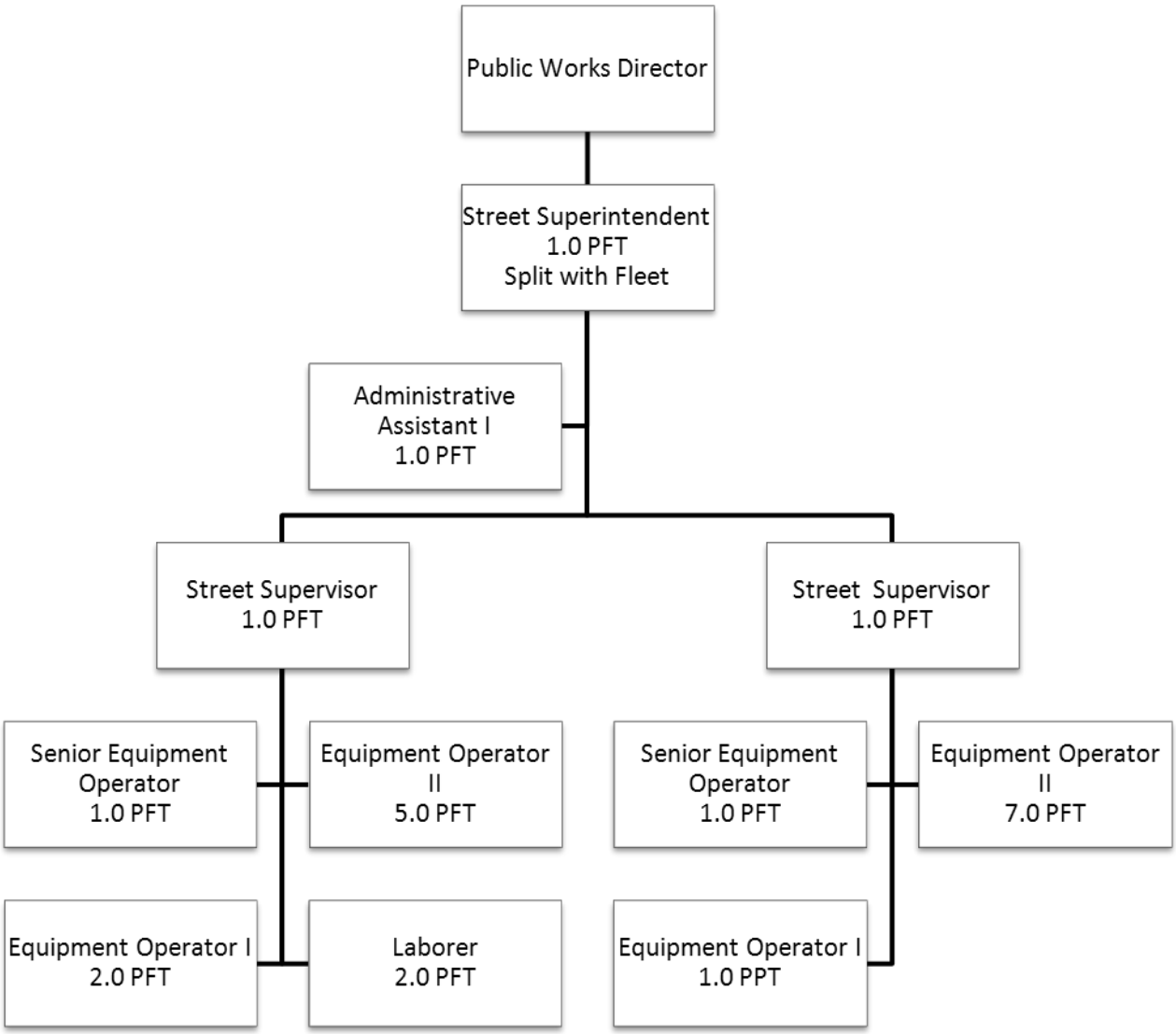
Divisional Oversight

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

	FY15 Adopted		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Streets Superintendent	0.80	$ 83,600	0.80	$ 86,300	0.80	$ 86,300
Streets Maintenance Supervisor	2.00	172,400	2.00	182,800	2.00	182,800
Senior Equipment Operator	2.00	143,900	2.00	150,700	2.00	150,800
Equipment Operator (1)	14.50	857,000	14.50	904,000	14.46	897,500
Laborer	2.00	82,000	2.00	86,800	2.00	77,300
Admin Assistant I (3)	1.00	41,500	1.00	43,900	0.50	19,300
Admin Assistant II (3)	-	-	-	-	0.50	22,000
Snow Removal Temporaries	-	65,400	-	66,700	-	66,700
PW Admin Allocation	-	29,000	-	30,000	-	15,500
Shift Differential & Lead	-	18,500	-	18,500	-	18,500
Overtime	-	79,800	-	81,400	-	81,400
Benefits	-	877,400	-	918,700	-	895,200
Vacancy Factor	-	(71,800)	-	(22,900)	-	(22,500)
Totals before decrement	**22.30**	**2,378,700**	**22.30**	**2,546,900**	**22.26**	**2,490,800**
Decrement (2):						
Snow Removal Temporaries	-	(65,400)	-	(66,700)	-	(66,700)
Benefits	-	(6,300)	-	(6,400)	-	(6,400)
Total Staffing	**22.30**	**$ 2,307,000**	**22.30**	**$ 2,473,800**	**22.26**	**$ 2,417,700**

(1) Equipment Operator classification includes Equipment Operators I & II and Operators in Training.
(2) Positions eliminated in FY15.
(3) Positions split 50/50 with Fleet.

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	$ 14,400	10,700	10,800	11,200	13,300
Interdepartmental Charges	15,000	3,100	3,100	3,100	3,100
Support to Visitor Services:					
Centennial Hall	374,000	475,000	475,000	475,000	568,700
Juneau Convention and Visitors Bureau (JCVB)	773,800	773,800	773,800	773,800	745,000
Total Expenditures	**1,177,200**	**1,262,600**	**1,262,700**	**1,263,100**	**1,330,100**
FUNDING SOURCES:					
Hotel Tax Revenue	1,303,900	1,275,000	1,325,000	1,300,000	1,350,000
Fund Balance (To) From	(126,700)	(12,400)	(62,300)	(36,900)	(19,900)
Total Funding Sources	**$ 1,177,200**	**1,262,600**	**1,262,700**	**1,263,100**	**1,330,100**
FUND BALANCE	**$ 506,000**	**518,400**	**568,300**	**605,200**	**588,200**

TOBACCO EXCISE TAX FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	$ 8,800	13,300	13,300	13,900	16,500
Interdepartmental Charges	7,800	3,100	3,100	3,100	3,100
Support to:					
General Fund	274,400	211,300	211,300	211,300	416,400
Roaded Service Area	-	-	-	-	416,400
Fire Service Area	-	-	-	-	61,900
Housing First Grant	-	-	-	-	647,000
Social Services Block Grants :					
Operations	875,200	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	136,000	178,000	178,000	178,000	518,000
Total Expenditures	**1,352,200**	**1,284,600**	**1,284,600**	**1,285,200**	**2,958,200**
FUNDING SOURCES:					
Tobacco Excise Tax	1,330,500	1,280,000	1,483,000	1,225,000	2,943,000
Fund Balance (To) From	21,700	4,600	(198,400)	60,200	15,200
Total Funding Sources	**$ 1,352,200**	**1,284,600**	**1,284,600**	**1,285,200**	**2,958,200**
FUND BALANCE	**$ 111,000**	**106,400**	**309,400**	**249,200**	**294,200**

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	411,300	403,800	406,300	423,200	503,500
Interdepartmental Charges	362,500	294,600	294,600	294,600	294,600
Support to:					
Debt Service	1,507,800	2,617,800	2,617,800	2,613,000	2,375,900
General Fund - Areawide	15,297,000	13,788,500	13,788,500	13,992,000	12,499,300
General Fund - Budget Reserve	9,030,800	650,000	650,000	-	1,000,000
Areawide Capital Projects	14,317,200	12,612,200	12,612,200	13,937,000	15,084,100
Fire Service Area	933,000	1,434,000	1,434,000	1,445,900	1,440,900
Roaded Service Area	11,139,000	12,090,500	12,090,500	12,224,000	11,686,300
Liquor Sales Tax to Bartlett Regional Hospital	987,000	945,000	945,000	945,000	945,000
Total Expenditures	**53,985,600**	**44,836,400**	**44,838,900**	**45,874,700**	**45,829,600**
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	8,796,900	8,735,000	8,735,000	8,805,000	8,960,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,796,900	8,735,000	8,735,000	8,805,000	8,960,000
Capital Projects 1%	8,796,900	8,735,000	8,735,000	8,805,000	8,960,000
Emergency Budget Reserve, Capital Projects & Youth Activities 1%	8,796,900	8,735,000	8,735,000	8,805,000	8,960,000
Temporary 1% for Multiple Capital Projects: (1)					
Term 10/01/08 - 09/30/13	2,910,500	-	-	-	-
Term 10/01/13 - 09/30/18	5,886,300	8,735,000	8,735,000	8,805,000	8,960,000
Liquor Sales Tax 3%	954,000	934,000	934,000	943,000	943,000
Charges for Services	19,700	21,300	21,300	21,500	21,500
Fund Balance (To) From	9,027,500	206,100	208,600	885,200	65,100
Total Funding Sources	**$ 53,985,600**	**44,836,400**	**44,838,900**	**45,874,700**	**45,829,600**
AVAILABLE FUND BALANCES	**$ 2,778,900**	**2,572,800**	**2,570,300**	**1,685,100**	**2,505,200**

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	-	403,900	425,100	403,200	1,849,300
Capital Projects	7,325,000	4,100,000	4,100,000	4,100,000	5,000,000
Total Expenditures	**7,330,500**	**4,509,400**	**4,530,600**	**4,508,700**	**6,854,800**
FUNDING SOURCES:					
Port Development Fees	2,864,600	2,874,000	2,890,800	2,874,000	2,920,000
State Marine Passenger Fees	4,400,000	4,275,000	4,518,200	4,275,000	4,611,900
Fund Balance (To) From	65,900	(2,639,600)	(2,878,400)	(2,640,300)	(677,100)
Total Funding Sources	**$ 7,330,500**	**4,509,400**	**4,530,600**	**4,508,700**	**6,854,800**
FUND BALANCE	**$ 15,700**	**2,655,300**	**2,894,100**	**5,534,400**	**3,571,200**

LIBRARY MINOR CONTRIBUTIONS FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Commodities and Services	$ -	-	-	-	25,000
Total Expenditures	**-**	**-**	**-**	**-**	**25,000**
FUNDING SOURCES:					
Donations and Contributions	5,500	3,000	22,000	3,000	3,000
Fund Balance (To) From	(5,500)	(3,000)	(22,000)	(3,000)	22,000
Total Funding Sources	**$ -**	**-**	**-**	**-**	**25,000**
FUND BALANCE	**$ 152,400**	**155,400**	**174,400**	**177,400**	**152,400**

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,852,800	1,569,800	1,569,800	1,569,800	1,920,500
Roaded Service Area	1,147,000	1,161,500	1,161,500	1,161,500	1,245,700
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau Convention and Visitors Bureau	270,000	280,000	280,000	280,000	310,000
Equipment Replacement	-	-	-	-	-
Dock	287,600	287,600	287,600	287,600	317,600
Bartlett Regional Hospital	54,500	61,500	61,500	61,500	86,000
Capital Projects	2,670,400	1,264,100	1,264,100	1,194,300	800,200
Total Expenditures	**6,357,800**	**4,700,000**	**4,700,000**	**4,630,200**	**4,755,500**
FUNDING SOURCES:					
Marine Passenger Fee	4,864,000	4,790,000	4,807,000	4,790,100	4,867,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	33,100	-	-	-	-
Visitor Services	4,600	-	-	-	-
Lands	1,514,600	-	-	-	-
Roaded Service Area	-	-	-	-	-
Fund Balance (To) From	(58,500)	(90,000)	(107,000)	(159,900)	(111,500)
Total Funding Sources	**$ 6,357,800**	**4,700,000**	**4,700,000**	**4,630,200**	**4,755,500**
FUND BALANCE	**$ 125,300**	**215,300**	**232,300**	**392,200**	**343,800**

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Personnel Services	$ -	-	2,700	-	-
Commodities and Services	-	152,000	149,300	-	100,000
Total Expenditures	**-**	**152,000**	**152,000**	**-**	**100,000**
FUNDING SOURCES:					
Loan repayments	13,500	-	-	-	-
State grant	-	77,000	77,000	-	-
Fund Balance (To) From	(13,500)	75,000	75,000	-	100,000
Total Funding Sources	**$ -**	**152,000**	**152,000**	**-**	**100,000**
FUND BALANCE	**$ 661,500**	**586,500**	**586,500**	**586,500**	**486,500**

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.

COMMUNITY DEVELOPMENT BLOCK GRANT

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
Commodities and Services	$ -	-	-	-	111,600
Total Expenditures	**-**	**-**	**-**	**-**	**111,600**
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	-	-	-	-
Fund Balance (To) From	-	-	-	-	111,600
Total Funding Sources	**$ -**	**-**	**-**	**-**	**111,600**
FUND BALANCE	**$ 111,600**	**111,600**	**111,600**	**111,600**	**-**

Note: The Community Development Block Grant Fund comes under the direct operational responsibility of the Mayor and Assembly. Disbursement from the Community Development Block Grant Fund requires specific Assembly authorization.

ENTERPRISE FUNDS

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 59,172,400	63,097,700	69,062,800	64,740,800	66,882,500
Commodities & Services	37,146,500	40,427,300	35,964,000	40,610,800	40,324,300
Capital Outlay	2,042,600	7,987,300	6,004,300	7,823,300	7,823,300
Debt Service	3,183,600	3,168,200	3,158,600	3,179,500	3,184,100
Support to Capital Projects	900,000	770,000	880,000	450,000	340,000
Total Expenses	**102,445,100**	**115,450,500**	**115,069,700**	**116,804,400**	**118,554,200**
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	101,888,000	108,620,100	108,890,100	105,108,600	111,861,300
Licenses, Permits & Fees	857,900	900,000	826,600	900,000	914,000
Sales	39,400	30,000	35,000	30,000	35,000
Rentals & Leases	2,716,200	2,868,800	3,377,200	2,868,800	3,132,700
Federal Revenues	84,000	102,200	-	102,200	102,200
State Revenues	1,129,500	440,000	1,200,700	440,000	1,125,000
Fines & Penalties	10,400	12,800	17,800	12,800	12,800
Interest	1,139,200	399,300	377,800	512,400	362,600
Support from :					
Liquor Tax	987,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	136,000	178,000	178,000	178,000	518,000
Marine Passenger Fees	342,100	349,100	349,100	349,100	403,600
Capital Projects	549,500	-	-	-	-
Equity (To) From Fund Balance	(7,445,100)	594,200	(1,138,600)	5,346,500	(869,000)
Total Funding Sources	**$ 102,445,100**	**115,450,500**	**115,069,700**	**116,804,400**	**118,554,200**
STAFFING	**527.27**	**546.41**	**546.41**	**549.16**	**547.58**
ENTERPRISE FUNDS COMBINED FUND BALANCES	**$ 71,989,100**	**$ 71,394,900**	**$ 73,127,700**	**$ 67,781,200**	**$ 73,996,700**

NOTES

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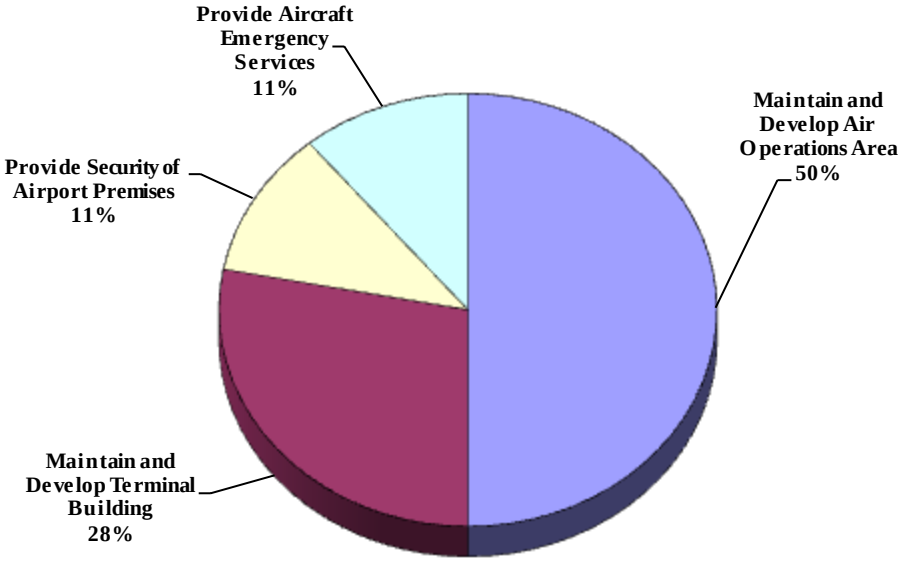
AIRPORT

MISSION STATEMENT

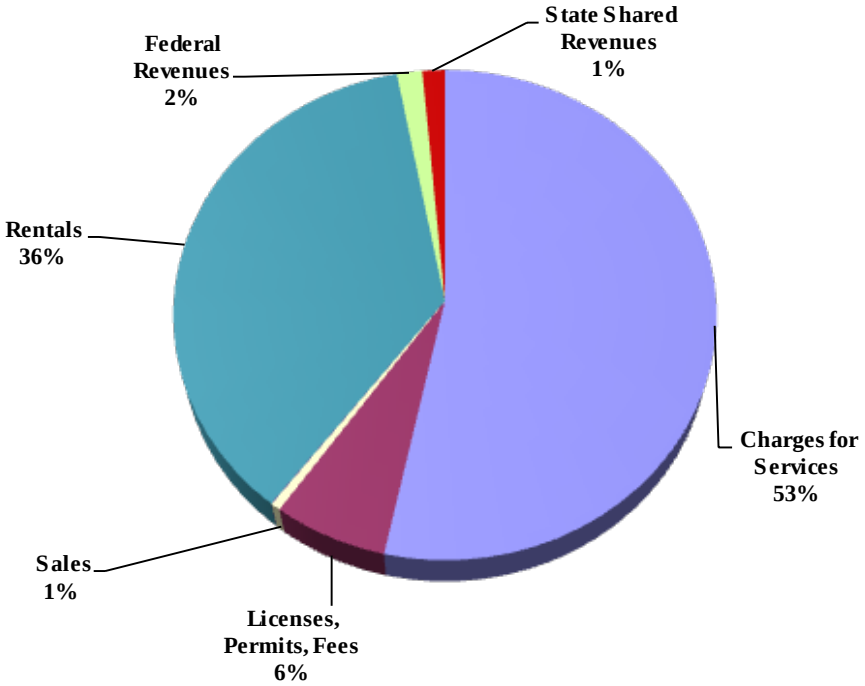
The Juneau International Airport operates and manages the airport facility for air and other services.

FY16 ADOPTED BUDGET $ 6,225,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 2,403,500	2,733,800	2,636,800	2,859,000	2,639,700
Commodities & Services	3,102,800	3,364,100	3,460,900	3,536,800	3,586,000
Capital Outlay	-	104,800	104,800	-	-
Total Expenses	**5,506,300**	**6,202,700**	**6,202,500**	**6,395,800**	**6,225,700**
FUNDING SOURCES:					
Charges for Services	3,093,200	3,135,600	3,338,900	3,155,600	3,411,500
Licenses, Permits, Fees	489,800	400,000	414,000	400,000	414,000
Sales	39,400	30,000	35,000	30,000	35,000
Fines and Forfeitures	1,300	2,800	2,800	2,800	2,800
Rentals	2,109,400	2,178,800	2,200,200	2,178,800	2,332,700
Federal Revenues	84,000	102,200	-	102,200	102,200
State Shared Revenues	107,400	90,000	192,200	90,000	90,000
Investment and Interest Income	39,100	30,000	20,300	35,600	20,300
Equity (To) From Fund Balance	(457,300)	233,300	(900)	400,800	(182,800)
Total Funding Sources	**$ 5,506,300**	**6,202,700**	**6,202,500**	**6,395,800**	**6,225,700**
STAFFING	**29.42**	**35.08**	**35.08**	**35.08**	**33.84**
FUND BALANCE	**$ 3,186,000**	**2,952,700**	**3,186,900**	**2,551,900**	**3,369,700**

BUDGET HIGHLIGHT

The Airport Department's FY16 Adopted Budget is a decrease of $170,100 (2.7%) over the FY16 Approved Budget.

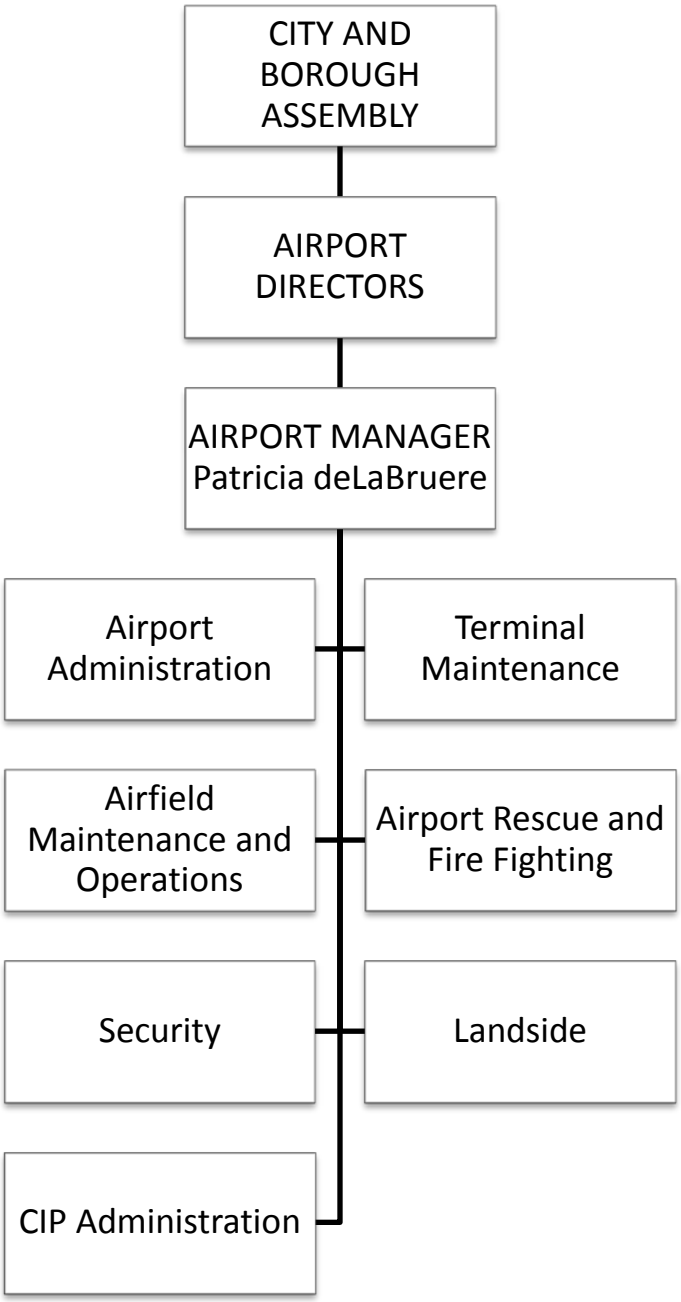
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel Services decreased $219,300 (7.7%) primarily due to decreases in Health and Wellness benefit costs and postponing the filling of on-call part-time positions on the airfield and terminal.
- Charges for Services increased $255,900 (6.9%) due to increased landing fee revenue with the entrance of Delta Air Lines' year-round service and increased user/security fees for the increase in passengers.
- Rental Revenue increased $153,900 (7.0%) due to increased square footage rentals in the terminal, new leases on the airfield, and a projected increase in concessions such as rental car percentage paid, restaurant, and advertising displays.

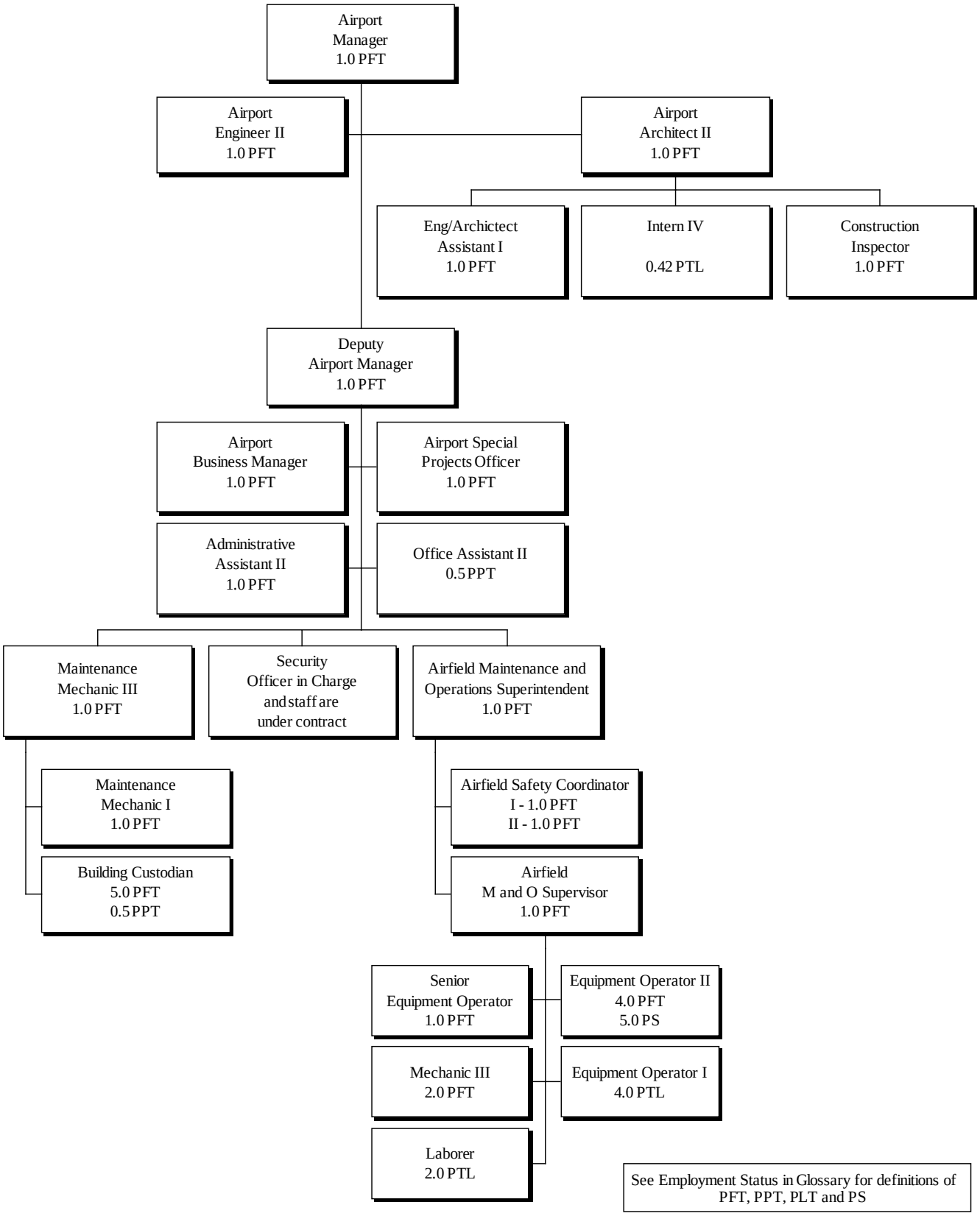
AIRPORT

FUNCTIONAL ORGANIZATION CHART



AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Airport Administration:						
Airport Manager	1.00	$ 127,100	1.00	$ 135,900	1.00	$ 135,900
Deputy Airport Manager	1.00	87,800	1.00	96,000	1.00	96,000
Engineer/Architect II	2.00	204,800	2.00	213,500	2.00	213,500
Airport Business Manager	1.00	74,800	1.00	77,200	1.00	77,200
Eng/Architect Associate	-	-	-	-	0.40	36,000
Accounting Technician II	1.00	54,900	1.00	57,000	1.00	57,000
Administrative Assistant II	1.00	55,600	1.00	57,400	1.00	57,400
Office Assistant II	0.50	17,600	0.50	18,000	0.50	18,000
Eng/Architect Assistant II	2.00	146,700	2.00	152,200	1.00	62,200
Intern IV	0.42	14,300	0.42	14,600	0.42	14,600
Construction Inspector	1.00	27,400	1.00	28,100	0.38	28,100
Salaries charged to CIPs	-	(626,500)	-	(652,600)	-	(580,100)
Benefits	-	418,800	-	438,500	-	404,300
Totals	**10.92**	**603,300**	**10.92**	**635,800**	**9.70**	**620,100**
Terminal Operations:						
Maintenance Mechanic III	1.00	68,000	1.00	69,200	1.00	69,600
Maintenance Mechanic I	-	-	-	-	-	-
Building Maint Technician I & II	2.00	96,000	2.00	101,900	3.00	145,000
Building Custodian	4.50	175,000	4.50	182,500	3.50	148,700
Overtime	-	9,000	-	10,000	-	14,000
Shift Differential	-	27,300	-	27,300	-	8,100
Benefits	-	241,300	-	251,700	-	235,400
Totals	**7.50**	**616,600**	**7.50**	**642,600**	**7.50**	**620,800**
Airfield Maintenance:						
Airport M&O Superintendent	1.00	82,000	1.00	86,700	1.00	81,500
Sr. Equipment Operator	2.00	144,700	2.00	154,400	2.00	154,400
Airfield Safety Coordinator I & II	2.00	115,900	2.00	118,700	2.00	118,700
Automotive Mechanic III	1.33	91,600	1.33	97,100	1.33	97,100
Equipment Operator I & II	8.33	478,200	8.33	492,600	7.98	472,800
Laborer	2.00	79,400	2.00	84,000	2.33	96,300
Overtime	-	120,000	-	120,000	-	130,000
Shift Differential	-	19,800	-	19,800	-	40,000
Salaries charged to CIPs	-	(209,900)	-	(210,100)	-	(399,800)
Benefits	-	592,200	-	617,400	-	607,800
Totals	**16.66**	**1,513,900**	**16.66**	**1,580,600**	**16.64**	**1,398,800**
Total Staffing	**35.08**	**$ 2,733,800**	**35.08**	**$ 2,859,000**	**33.84**	**$ 2,639,700**

NOTES

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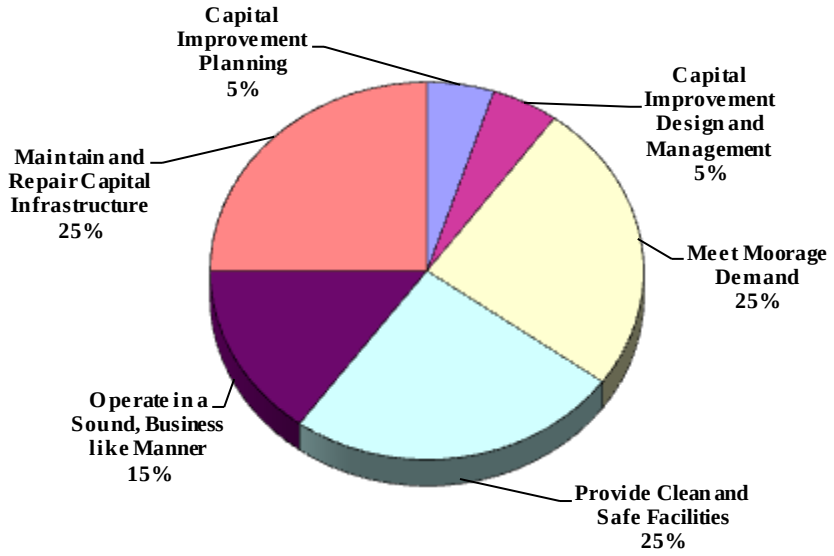
DOCKS

DOCKS MISSION STATEMENT

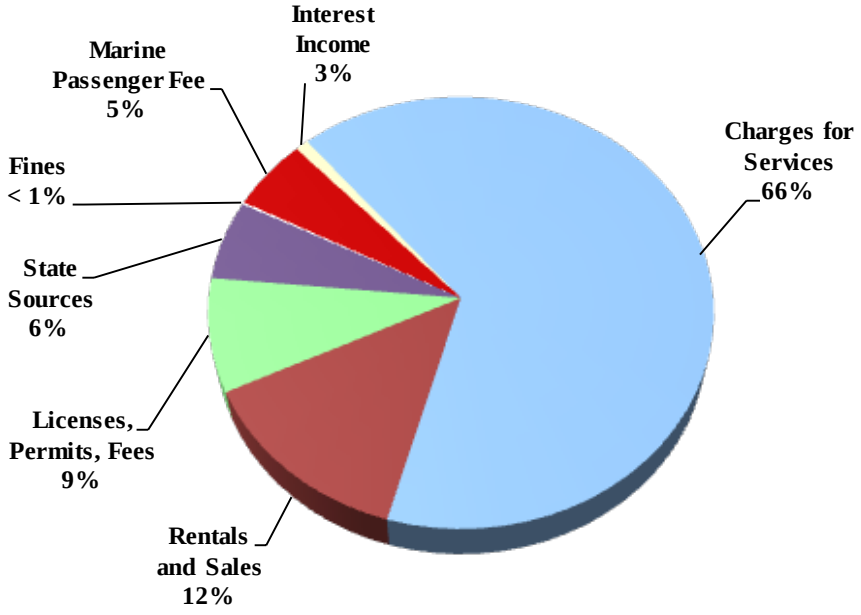
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY16 ADOPTED BUDGET FOR DOCKS $ 1,436,800

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 699,500	766,600	758,200	793,800	768,500
Commodities and Services	489,000	626,900	619,900	628,300	658,300
Capital Outlay	-	10,000	16,300	10,000	10,000
Total Expenses	**1,188,500**	**1,403,500**	**1,394,400**	**1,432,100**	**1,436,800**
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,055,700	1,030,000	1,065,300	1,030,000	1,060,000
Licenses, Permits and Fees	368,100	500,000	412,600	500,000	500,000
Interest	97,600	78,000	22,900	92,600	22,900
Support from Marine Passenger Fee	287,600	287,600	287,600	287,600	317,600
Equity From (To) From Fund Balance	(631,500)	(503,100)	(405,000)	(489,100)	(474,700)
Total Funding Sources	**$ 1,188,500**	**1,403,500**	**1,394,400**	**1,432,100**	**1,436,800**
STAFFING	**12.05**	**10.76**	**10.76**	**10.76**	**10.76**
FUND BALANCE	**$ 3,530,900**	**4,034,000**	**3,935,900**	**4,425,000**	**4,410,600**

BUDGET HIGHLIGHT

The Docks Department's FY16 Adopted Budget is an increase of $4,700 (0.3%) over the FY16 Approved Budget.

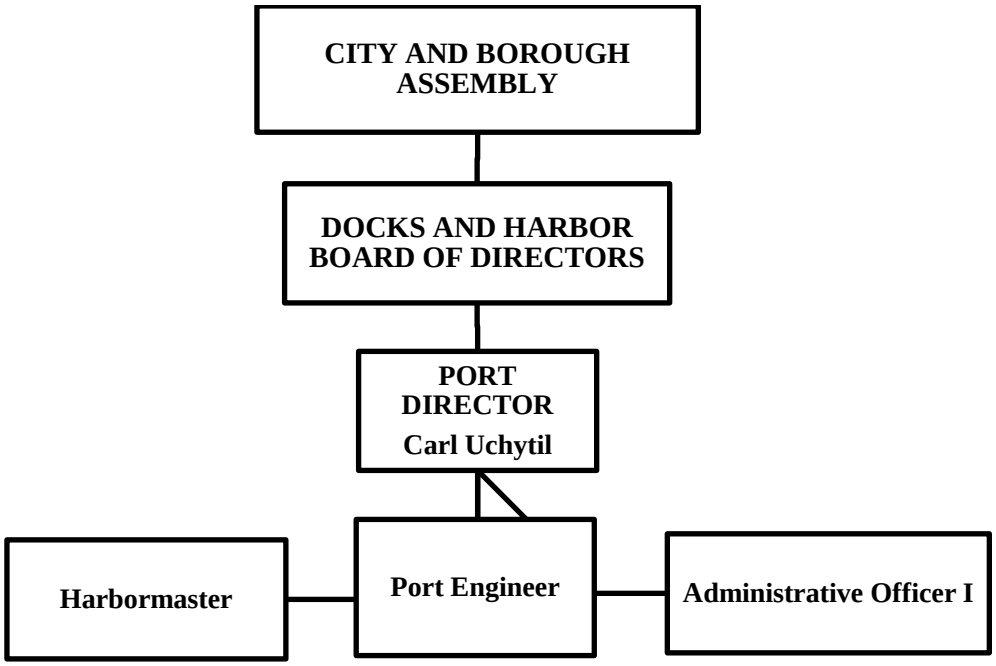
The significant budgetary changes include:

FY16 Adopted Budget

- Commodities and Services increased $30,000 (4.8%) due to an increase in repair expenses related to the Lightering Float Ramp canvas.

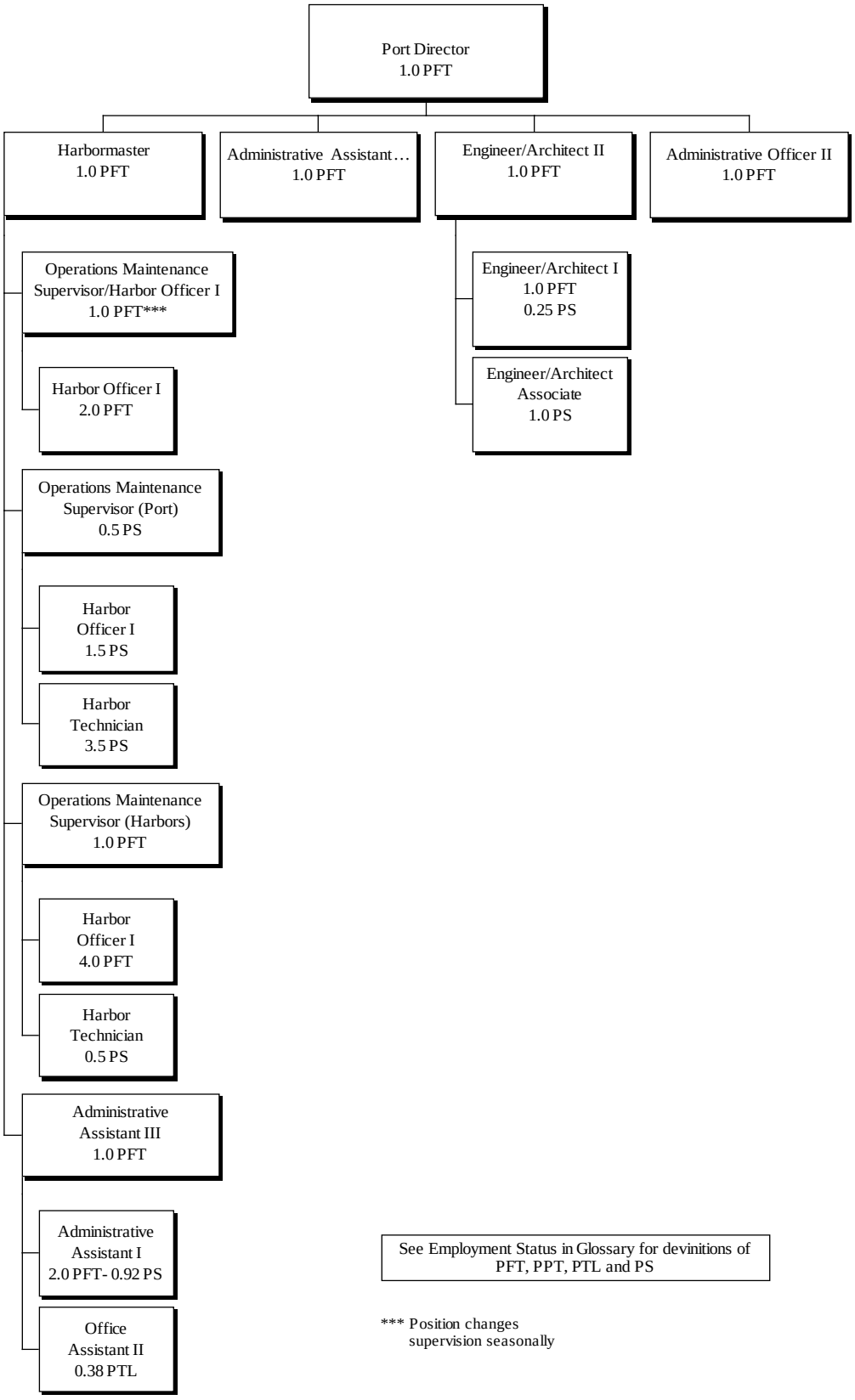
DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations **CIP's** **Cruise Ship Management**

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



DOCKS

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Port Director	0.50	$ 60,500	0.50	$ 62,200	0.50	$ 62,200
Harbormaster	0.50	42,500	0.50	43,500	0.50	45,300
Administrative Officer	0.50	32,700	0.50	33,500	0.50	32,400
Engineer/Architect I, II	3.05	265,300	3.05	274,700	3.05	274,800
Administrative Assistant II & III	0.71	34,800	0.71	37,000	0.71	27,500
Ops Maintenance Supervisor	-	-	-	-	-	-
Senior Harbor Officer	0.50	36,200	0.50	38,600	0.50	38,600
Harbor Officer	2.00	105,800	2.00	110,300	2.00	106,000
Harbor Technician	3.00	112,200	3.00	116,100	3.00	116,700
Overtime	-	10,000	-	10,000	-	10,000
Benefits	-	396,400	-	412,500	-	397,400
Salaries Charge to Capital Projects	-	(329,800)	-	(344,600)	-	(342,400)
Totals	**10.76**	**$ 766,600**	**10.76**	**$ 793,800**	**10.76**	**$ 768,500**

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.

NOTES

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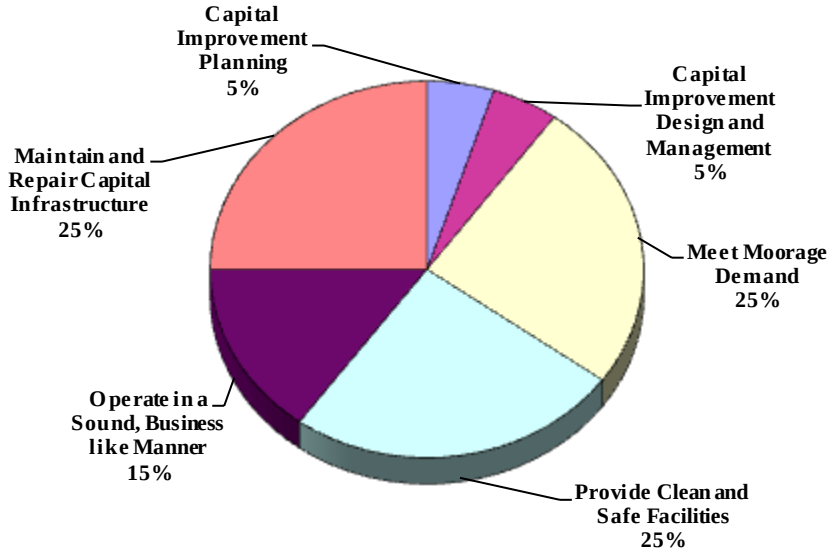
HARBORS

HARBORS MISSION STATEMENT

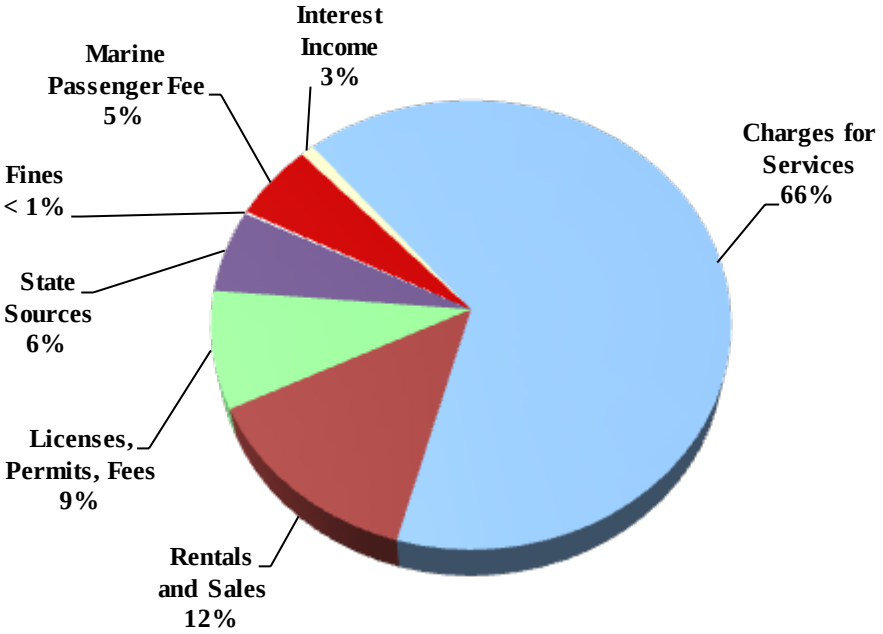
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY16 ADOPTED FOR HARBORS $ 3,598,600

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 1,427,500	1,640,000	1,620,100	1,710,500	1,687,300
Commodities and Services	1,014,300	1,153,100	1,155,300	1,153,100	1,154,100
Capital Outlay	-	10,000	23,200	10,000	10,000
Debt Service	753,200	748,800	748,800	747,200	747,200
Support to Capital Projects	-	-	-	-	-
Total Expenses	**3,195,000**	**3,551,900**	**3,547,400**	**3,620,800**	**3,598,600**
FUNDING SOURCES:					
Charges for Services	2,738,400	2,690,500	2,775,000	2,735,000	2,800,000
Rentals	606,800	690,000	1,177,000	690,000	800,000
State Shared Revenue	304,400	350,000	395,000	350,000	350,000
Fines and Forfeitures	9,100	10,000	15,000	10,000	10,000
Interest Income	141,700	72,800	40,600	86,400	30,400
Equity From (To) Fund Balance	(605,400)	(261,400)	(855,200)	(250,600)	(391,800)
Total Funding Sources	**$ 3,195,000**	**3,551,900**	**3,547,400**	**3,620,800**	**3,598,600**
STAFFING	**14.62**	**17.67**	**17.67**	**17.67**	**17.67**
FUND BALANCE RESERVE	**$ 753,200**	**753,200**	**753,200**	**753,200**	**753,200**
AVAILABLE FUND BALANCE	**$ 2,425,300**	**2,686,700**	**3,280,500**	**3,531,100**	**3,672,300**

BUDGET HIGHLIGHT

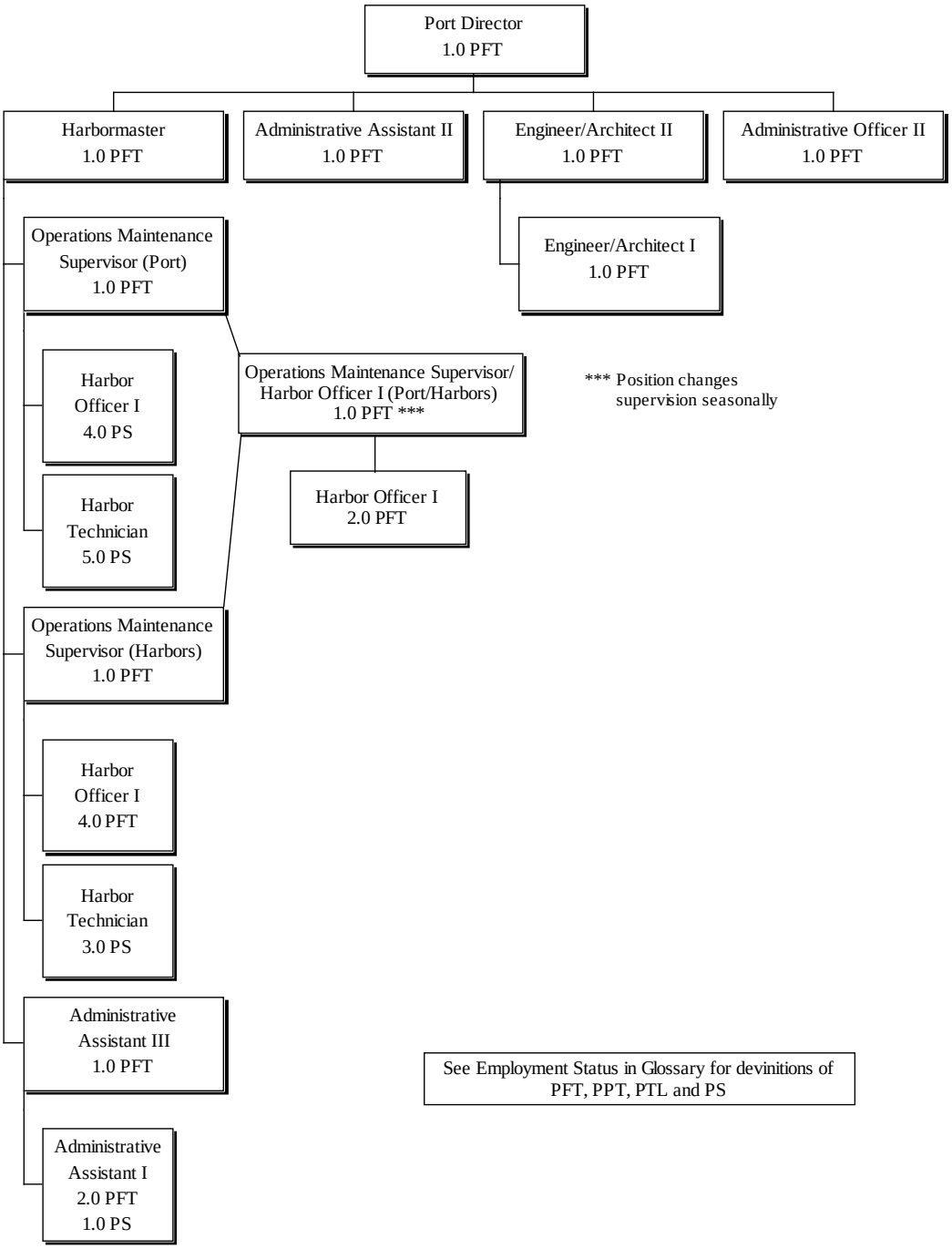
The Harbors Department's FY16 Adopted Budget is a decrease of $22,200 (less than 1%) over the FY16 Approved Budget.

The significant budgetary changes include:

FY16 Adopted Budget

- There are no significant budgetary changes.

STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



HARBORS

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Port Director	0.50	$ 60,500	0.50	$ 62,200	0.50	$ 62,200
Harbormaster	0.50	42,500	0.50	43,500	0.50	45,200
Admin Officer	0.50	32,700	0.50	33,500	0.50	32,400
Administrative Assistant I & III	4.71	202,600	4.71	213,200	4.71	208,900
Sr. Harbor Officer	0.50	36,200	0.50	38,600	0.50	38,600
Operations Maintenance Supervisor	2.00	165,000	2.00	168,900	2.00	168,900
Harbor Officer I	6.00	350,900	6.00	370,000	6.00	370,800
Harbor Technicians	2.00	72,700	2.00	75,700	2.00	76,400
Engineer/Architect I, II	0.20	19,800	0.20	20,700	0.20	20,700
Laborers	0.76	27,600	0.76	28,300	0.76	28,300
Overtime	-	25,000	-	25,000	-	25,000
Benefits	-	604,500	-	630,900	-	609,900
Total	**17.67**	**$ 1,640,000**	**17.67**	**$ 1,710,500**	**17.67**	**$ 1,687,300**

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.

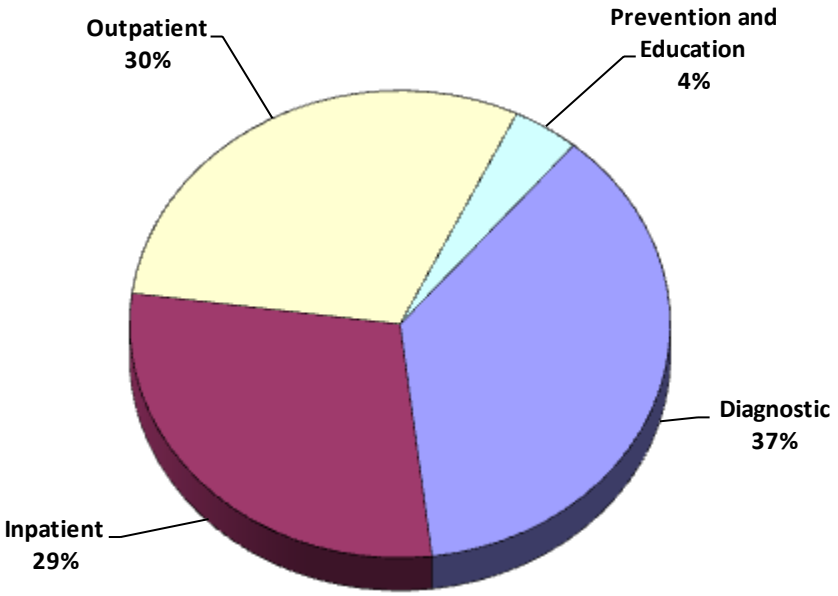
BARTLETT REGIONAL HOSPITAL

MISSION STATEMENT

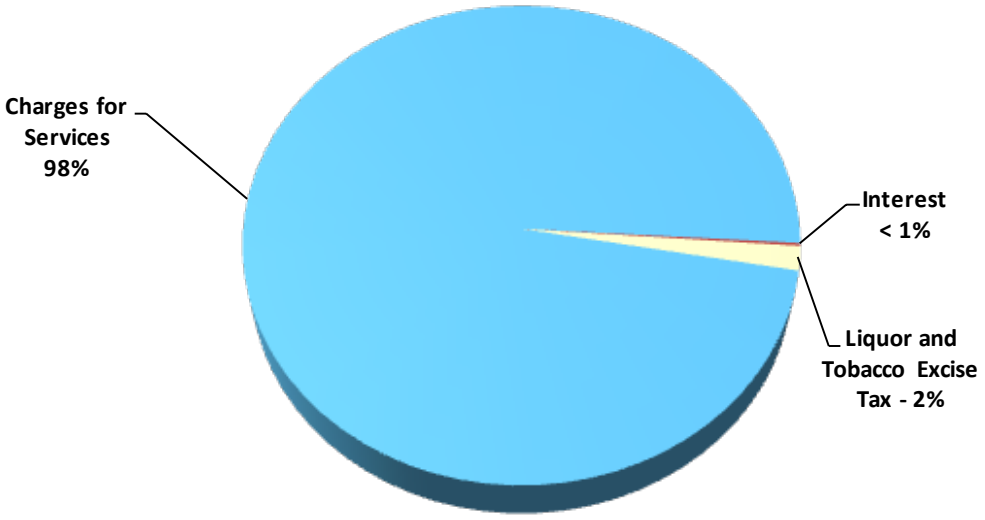
Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska.

FY16 ADOPTED BUDGET $ 90,057,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 49,706,000	51,718,400	58,947,300	52,752,800	55,522,000
Commodities and Services	24,962,500	25,534,400	20,003,000	26,047,700	25,326,400
Capital Outlay	1,738,200	7,207,500	5,400,000	7,212,800	7,212,800
Debt Service	1,680,000	1,656,700	1,656,700	1,652,100	1,656,700
Support to General Fund	100,000	130,000	240,000	130,000	340,000
Total Expenses	**78,186,700**	**86,247,000**	**86,247,000**	**87,795,400**	**90,057,900**
FUNDING SOURCES:					
Charges for Services	80,198,700	86,591,500	86,074,200	82,891,500	87,954,800
State Grants	717,700	-	613,500	-	685,000
Interest Income	621,200	73,500	180,300	128,400	180,300
Support from:					
Liquor Tax	987,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	136,000	178,000	178,000	178,000	518,000
Marine Passenger Fee	54,500	61,500	61,500	61,500	86,000
Equity From (To) Fund Balance	(4,528,400)	(1,602,500)	(1,805,500)	3,591,000	(311,200)
Total Funding Sources	**$ 78,186,700**	**86,247,000**	**86,247,000**	**87,795,400**	**90,057,900**
STAFFING	**420.18**	**432.90**	**432.90**	**434.65**	**434.31**
FUND BALANCE RESERVE	**$ -**	**1,687,000**	**1,687,000**	**1,687,000**	**1,687,000**
AVAILABLE FUND BALANCE	**$ 49,050,600**	**48,966,100**	**49,169,100**	**45,578,100**	**49,480,300**

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY16 Adopted Budget is an increase of $2,262,500 (2.6%) over the FY16 Approved Budget.

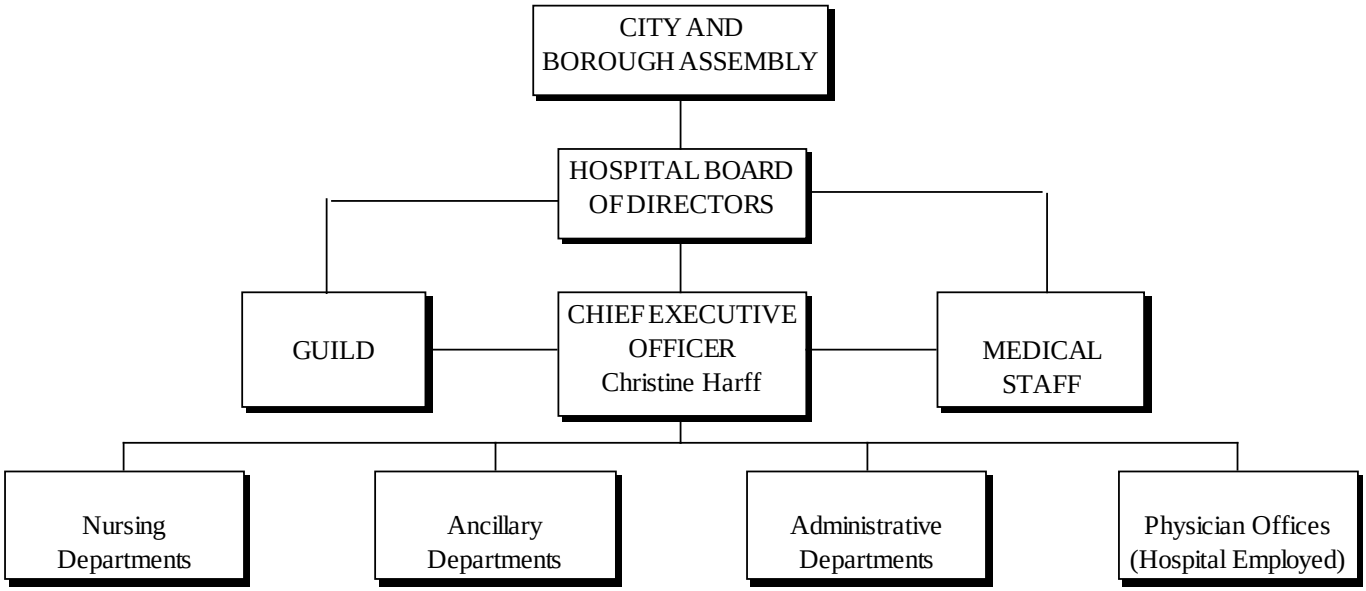
The significant budgetary changes include:

FY16 Adopted Budget

- Personnel Services increased $2,769,200 (5.3%) primarily due to the cost of living increase that went into effect. Additionally, three new Hospitalist FTE positions were created.
- Commodities and Services decreased $721,300 (2.8%) due to a decrease in consulting services budgeted and a decrease in utility costs.
- Support to General Fund increased $210,000 (161.5%) due to increased legal fees.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



BARTLETT REGIONAL HOSPITAL

STAFFING DETAIL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Chief Executive Officer	1.00	$ 325,000	1.00	331,500	1.00	317,300
Chief Financial Officer	1.00	200,400	1.00	204,500	1.00	182,700
Chief Nursing Officer	1.00	167,900	1.00	171,300	1.00	191,400
Human Resources Director	-	-	-	-		
Director of Pharmacy	1.00	159,100	1.00	162,300	1.00	166,000
Director of Materials Mgmt	1.00	104,700	1.00	106,800	1.00	112,700
Director of Health Info Mgmt	1.00	100,100	1.00	102,100	1.00	100,900
HIM Coding Manager	1.00	96,000	1.00	97,900	-	-
Laboratory Manager	1.00	114,500	1.00	116,800	1.00	135,600
Radiology Director	1.00	145,400	1.00	148,300	1.00	167,200
Facility Director	1.00	126,400	1.00	129,000	1.00	145,300
Information Systems Director	1.00	127,300	1.00	129,800	1.00	162,400
Community Relations Director	1.00	120,400	1.00	122,800	1.00	142,600
Director of Case Management	1.00	120,400	1.00	122,800	1.00	142,800
Physical Rehab Director	1.00	138,500	1.00	141,300	1.00	164,000
Food Services Manager	1.00	79,600	1.00	81,200	1.00	82,900
Dietary Supervisor	1.00	66,100	1.00	67,400	1.00	66,900
Patient Financial Services Director	1.00	91,600	1.00	93,400	1.00	103,700
Patient Access Services Director	1.00	87,500	1.00	89,200	1.00	90,000
Nutrition Director	-	-	-	-		
RRC Assistant Director	1.00	116,200	1.00	118,600	1.00	158,800
Controller	1.00	117,300	1.00	119,700	1.00	121,000
Nurse Manager	4.00	481,800	4.00	491,400	3.00	474,700
House Supervisor	4.50	430,900	4.50	439,500	4.95	472,400
Patient Education Coordinator	1.80	176,000	1.80	179,500	1.50	140,000
Lead House Supervisor	0.90	97,300	0.90	99,200	1.00	108,300
Clinical Case Manager	2.55	222,600	2.55	227,100	2.90	320,800
MHU Unit Director	1.00	145,400	1.00	148,300	1.00	160,100
Surgical Services Director	1.00	143,600	1.00	146,500	1.00	182,200
Quality/Process Improve Director	1.00	150,300	1.00	153,300	1.00	173,700
Education Director	1.00	120,400	1.00	122,800	1.00	142,400
Education Coordinator	1.00	93,000	1.91	94,900	1.00	133,800
Infection Control Coordinator	1.00	104,900	1.00	107,000	1.00	117,400
Cardiac Rehab Care Coordinator	0.20	20,700	0.38	21,200	0.20	27,400
Clinical Info Sys Analyst	1.00	127,300	1.05	129,800	1.80	193,000
PACS Administrator	1.00	94,300	1.14	96,200	1.00	112,200
Lab Systems Analyst	1.00	99,700	1.00	101,700	1.00	118,200
Clinical Assistant Manager	1.00	99,000	1.00	100,900	2.25	251,700
Clinical Coordinator RRC	1.00	91,500	1.00	93,300	1.00	108,300
Clinical Nurse I - V	87.84	9,416,700	87.84	9,605,100	85.60	7,665,800
Nurse Intern	0.60	40,500	0.60	41,300	-	-
PRN	5.24	498,600	5.24	508,600	8.00	689,900
Licensed Practical Nurse	2.30	143,000	2.30	145,800	2.50	159,400
Risk Manager	0.88	99,800	0.88	101,800	0.88	99,800
Nurse Reviewer	-	-	-	-	0.80	85,100
Process Improvement Coordinator	1.00	90,000	1.00	91,800	1.00	101,000
Pharmacist	4.95	686,100	4.95	699,900	5.75	951,600
PRN Speech Therapist	-	-			0.20	28,400
Speech Therapist	1.76	137,900	1.76	140,600	2.00	188,800
Physical Therapist	6.63	666,700	6.63	680,000	5.75	951,600
Physical Therapist Assistant	-	-	-	-	0.50	28,400

BARTLETT REGIONAL HOSPITAL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Occupational Therapist	1.60	142,900	1.60	145,800	2.00	209,100
Respiratory Therapist	5.30	385,500	5.30	393,200	5.00	400,700
Respiratory Therapy Supervisor	1.00	81,500	1.00	83,100	1.00	90,500
Compliance Officer	-	-	-	-	-	-
Dietician	2.45	169,500	2.45	172,900	1.60	152,900
Accounting Manager	1.00	87,400	1.00	89,100	1.00	101,500
Financial Analyst	1.00	83,200	1.00	84,900	2.00	177,500
Grant Writer	0.75	54,500	0.75	55,600	0.75	64,000
Physician Practice Admin	1.00	138,500	1.00	141,300	1.00	143,800
Collection Supervisor	1.00	65,400	1.00	66,700	1.00	76,800
Patient Account Supervisor	1.00	66,700	1.00	68,100	1.00	76,800
Physician Office Manager	2.00	138,900	2.00	141,600	1.60	125,100
Revenue Cycle Lead	-	-	-	-	1.00	58,400
Lead SW Case Manager	1.00	81,000	1.00	82,600	0.75	60,400
Social Work Case Manager	4.30	333,400	4.30	340,000	7.25	567,200
Activities Program Coordinator	1.00	57,600	1.00	58,700	1.00	85,100
Substance Abuse Counselor I & II	5.80	404,100	5.80	412,200	5.80	478,900
Clinical Coordinator	1.00	100,200	1.00	102,200	-	-
Lead Histology Tech	1.12	87,800	1.12	89,500	1.00	103,900
Resident Aide	6.10	256,400	6.10	261,500	6.20	273,200
Med Asst II	1.20	58,500	1.20	59,700	1.00	50,400
Histology Tech II	1.05	76,200	1.05	77,700	1.00	78,700
Lab Med Tech I - II	10.20	826,500	10.20	843,100	10.60	1,006,000
Lab Aide I - II	5.29	228,800	5.29	233,400	4.50	207,000
Path Secretary/Transcriptionist	1.00	53,800	1.00	54,900	1.00	59,900
OR - Support Tech	4.00	246,000	4.00	250,900	7.00	485,100
Surgical Tech Trainee	2.04	101,900	2.04	103,900	1.00	50,400
Mental Health Asst I	2.40	105,600	2.40	107,700	3.70	173,200
Mental Health Asst II	5.80	285,100	5.80	290,800	5.50	300,600
Therapy Aide / Clerk	2.20	100,800	2.20	102,900	2.00	110,300
Certified Nurse Asst I	2.40	98,300	2.40	100,200	2.00	91,900
Radiology Techs	4.63	309,900	4.63	316,100	4.25	365,500
CT Scan Tech II	3.14	247,200	3.14	252,100	2.60	237,900
Mammo Tech II	1.20	91,800	1.20	93,700	1.00	75,000
MRI Tech II	2.02	176,400	2.02	180,000	2.00	213,400
Special Imaging Coordinator	1.25	83,400	1.25	85,100	1.00	81,600
Lead Mammography Tech	1.02	93,100	1.02	95,000		
Ultrasound Techs	2.52	224,300	2.52	228,800	2.40	266,600
Ultrasound Coordinator	1.17	119,300	1.17	121,700	1.00	110,100
Breast Care Navigator	-	-	-	-	1.00	98,200
Coder I - III	3.36	195,800	3.36	199,700	3.20	270,700
HIM Data Coordinator	-	-	-	-	1.00	60,300
Transcriptionist	3.98	193,400	3.98	197,300	3.50	227,200
CSR Tech	1.00	43,100	1.00	44,000	1.00	43,900
Certified Nurse Asst II	17.95	733,700	17.95	748,300	15.25	716,600
Emergency Medical Technician	8.61	430,800	8.61	439,400	8.20	446,800
Pharmacy Tech I - III	4.40	226,500	4.40	231,000	5.40	268,500
Operations Support Tech	-	-			1.00	73,500
Network Support Tech	2.00	139,400	2.27	142,200	2.00	138,000
Database Analyst	1.04	72,400	1.04	73,900	1.00	84,100

BARTLETT REGIONAL HOSPITAL

CLASS TITLE:	FY15 Amended No. Pos.	FY15 Amended Salary & Benefits Budget	FY16 Approved No. Pos.	FY16 Approved Salary & Benefits Budget	FY16 Adopted No. Pos.	FY16 Adopted Salary & Benefits Budget
Network Administrator	1.05	82,500	1.05	84,100	1.00	95,200
Business Systems Analyst	1.02	91,000	1.02	92,800	1.00	107,700
Senior System Administrator	1.05	101,600	1.05	103,700	1.00	112,900
Patient Observer	-	-	-	-	0.13	5,000
Administrative Assistant	1.00	54,500	1.00	55,600	1.00	67,200
Medical Staff Manager	1.00	71,700	1.00	73,100	1.00	71,700
HR Generalist	2.25	202,700	2.25	206,800	2.20	190,000
Executive Assistant	2.00	126,100	2.00	128,700	2.00	126,100
Senior HR Generalist	1.00	77,200	1.00	78,700	-	-
HR Manager					1.00	81,500
Administrative Clerk	0.10	7,800	0.10	8,000	1.20	44,000
Pt Fin Svc Representative	8.96	389,300	8.96	397,100	8.50	451,000
Physician Billing Clerk I - II	9.20	437,100	9.20	445,800	8.30	339,200
Accounting Tech I	1.00	50,300	1.00	51,300	1.00	57,400
Administrative Clerk II	11.25	534,400	11.25	545,100	10.00	508,600
PFS Specialist	3.24	163,500	3.24	166,800	3.00	155,700
Chargemaster Analyst	1.00	83,200	1.00	84,900		
CDM Specialist	-	-			1.00	48,000
Physician Billing System Admin	-	-			0.40	23,700
Quality Data Analyst	1.50	90,900	1.50	92,700	1.00	57,900
Physician Billing Supervisor	1.00	66,800	1.00	68,100	1.00	67,500
Insurance Verification Rep/Spec	3.40	156,100	3.40	159,200	3.10	159,700
PAS Lead/Specialist/Rep	17.05	787,600	17.05	803,400	12.90	559,000
PFS Financial Counselor Rep	1.11	47,600	1.11	48,500	1.00	54,700
Diag Im Office Supervisor	1.02	53,200	1.02	54,300	1.00	63,100
Buyer	1.00	55,400	1.00	56,500	1.00	54,400
Storeroom Clerk I - II	2.59	106,300	2.59	108,400	2.25	101,100
Accounting Tech II	1.00	55,600	1.00	56,700	1.00	65,800
Unit Clerk	4.44	203,100	4.44	207,200	3.40	149,400
Surgical Services Scheduler	1.00	46,200	1.20	47,200	1.00	53,300
Surgical Services Attendant	1.04	48,500	1.04	49,500	1.00	56,300
Cook	7.00	352,600	7.00	359,600	7.00	370,300
Diet Aide	7.20	282,200	7.20	287,800	7.20	328,700
Dietician Assistant	1.00	45,700	1.00	46,600	1.00	46,800
Lead Security Officer	1.00	75,600	1.00	77,100	1.00	79,200
Security Officer	4.37	196,000	4.37	199,900	4.20	433,300
Env Svc Lead	1.00	80,100	1.00	81,700	1.00	87,900
Env Svc Tech I	17.70	691,900	17.70	705,700	17.20	803,700
Laundry Tech I	3.62	140,800	3.62	143,600	3.50	152,400
Lead Maintenance Mechanic	1.00	81,100	1.00	82,700	1.00	82,700
Lead Bio-Med Tech	1.00	78,200	1.00	79,800	1.00	80,600
Bio-Med Tech II	1.00	69,400	1.00	70,800	1.00	59,700
Maintenance Mechanic I - II	6.30	385,400	6.30	393,100	6.30	453,700
Psychiatrist	4.00	1,016,800	4.00	1,037,200	1.90	490,300
Child Psychiatrist	1.00	248,900	1.00	253,800	1.00	268,100
Child Psychiatrist I	-	-				
Psychiatric Services Director	1.00	278,400	1.00	284,000	1.00	272,800
Surgeon	2.00	1,098,000	2.00	1,120,000	2.00	521,300
Physicians & Hospitalists & Nurses					8.00	3,897,800
Benefits	-	17,028,200		17,368,500		16,587,800
Total Hospital Employees	**432.90**	**51,718,400**	**434.65**	**52,752,800**	**434.31**	**55,522,000**

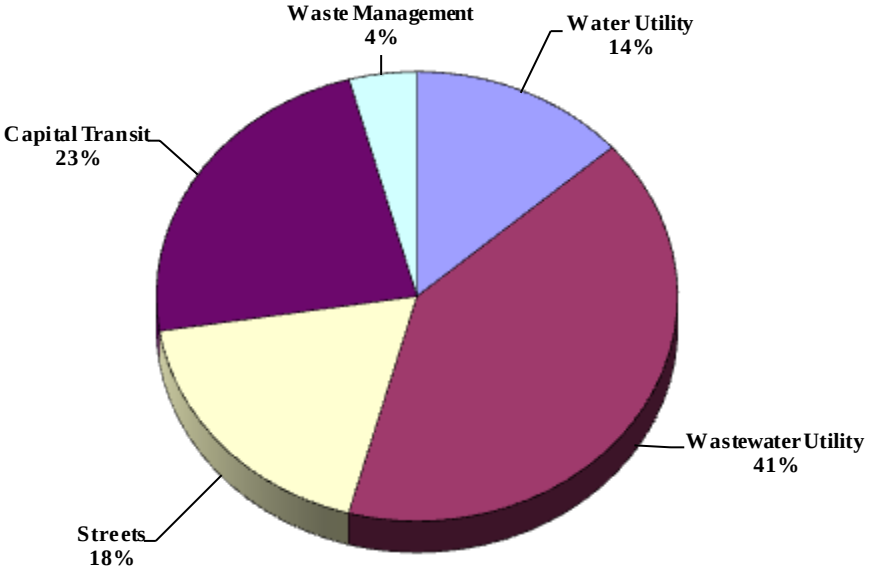
WASTE MANAGEMENT

MISSION STATEMENT

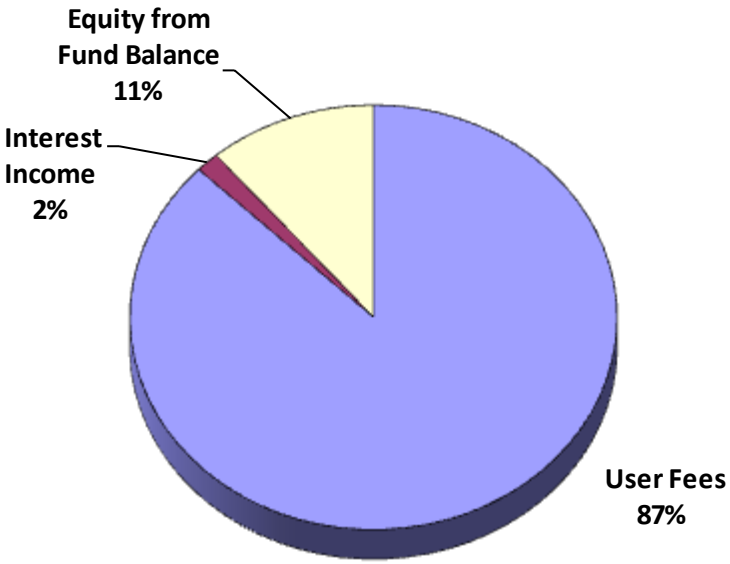
Waste Management is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY16 ADOPTED BUDGET $ 1,259,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 185,900	188,200	172,600	195,200	175,200
Commodities and Services	708,900	1,442,200	1,289,500	988,600	1,003,600
Capital Outlay	210,900	145,000	-	80,500	80,500
Total Expenses	**1,105,700**	**1,775,400**	**1,462,100**	**1,264,300**	**1,259,300**
FUNDING SOURCES:					
Charges for Services	1,171,800	1,076,000	1,072,100	1,076,000	1,098,800
Interest Income	30,400	-	15,700	-	19,700
Equity (To) From Fund Balance	(96,500)	699,400	374,300	188,300	140,800
Total Funding Sources	**$ 1,105,700**	**1,775,400**	**1,462,100**	**1,264,300**	**1,259,300**
STAFFING	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
FUND BALANCE	**$ 2,110,800**	**1,411,400**	**1,736,500**	**1,548,200**	**1,595,700**

Budget Highlight

The Waste Management FY16 Adopted Budget is a decrease of $5,000 (less than 1%) from the FY16 Approved Budget.

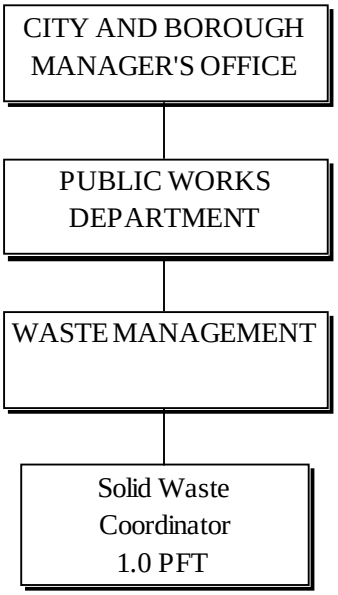
The significant budgetary changes include:

FY16 Adopted Budget

- CBJ facility recycling costs of $16,000 previously in Manager's budget have been included in the Waste Management budget for FY16 Revised Budget.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

WASTE MANAGEMENT

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Solid Waste Coordinator	1.00	$ 90,300	1.00	$ 93,900	1.00	$ 93,900
Overtime	-	3,000	-	3,000	-	6,500
Benefits	-	47,000	-	48,800	-	49,200
PW Admin Allocation	-	47,900	-	49,500	-	25,600
Total Staffing	**1.00**	**$ 188,200**	**1.00**	**$ 195,200**	**1.00**	**$ 175,200**

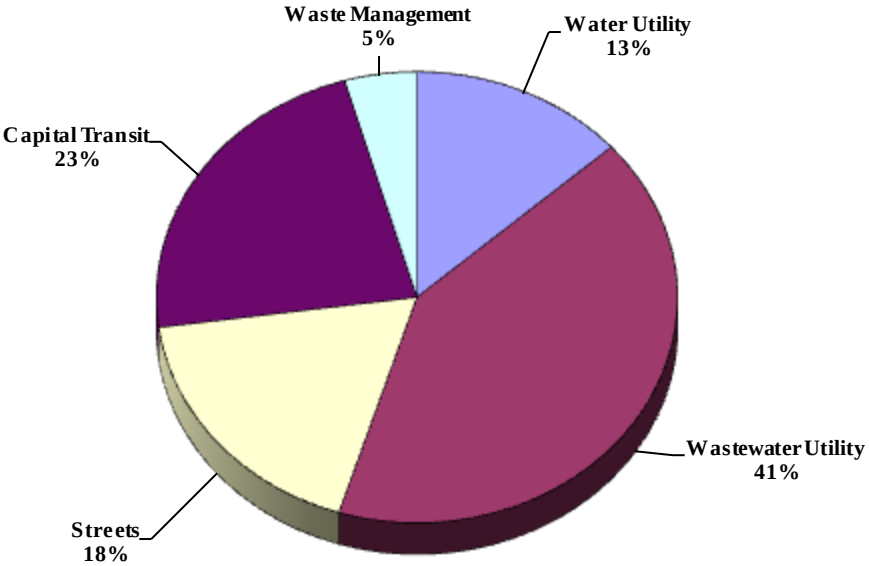
WASTEWATER

MISSION STATEMENT

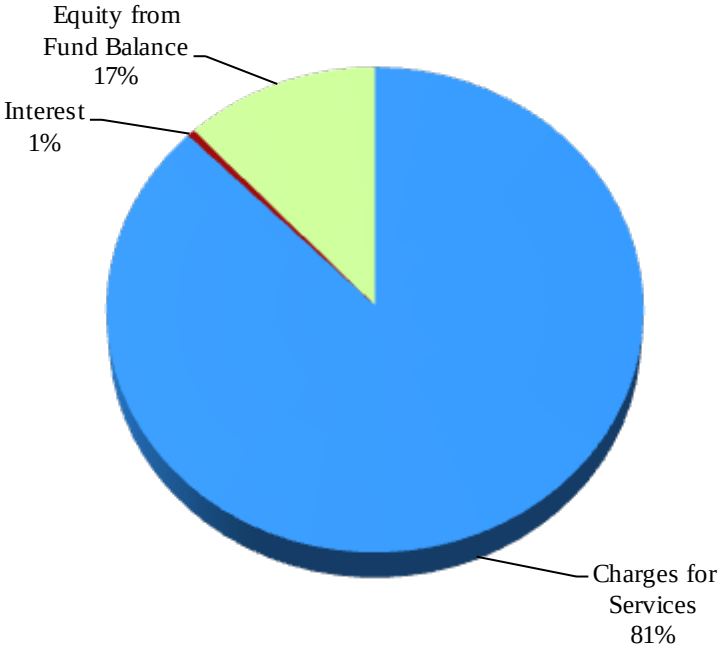
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY16 ADOPTED BUDGET $ 12,248,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 3,251,000	4,145,100	3,333,500	4,435,200	4,279,200
Commodities and Services	5,404,100	6,831,500	7,657,100	6,805,800	6,961,700
Capital Outlay	58,200	425,000	375,000	425,000	425,000
Debt Service	587,500	588,100	588,100	582,800	582,800
Support to Capital Projects	350,000	-	-	-	-
Total Expenses	**9,650,800**	**11,989,700**	**11,953,700**	**12,248,800**	**12,248,700**
FUNDING SOURCES:					
Charges for Services	9,441,300	9,809,000	10,011,700	9,819,000	10,723,300
Interest	131,200	89,800	67,100	105,600	58,100
Support from Capital Projects	549,500	-	-	-	-
Equity From (To) Fund Balance	(471,200)	2,090,900	1,874,900	2,324,200	1,467,300
Total Funding Sources	**$ 9,650,800**	**11,989,700**	**11,953,700**	**12,248,800**	**12,248,700**
STAFFING	**35.84**	**34.34**	**34.34**	**35.34**	**35.34**
FUND BALANCE	**$ 7,534,700**	**5,443,800**	**5,659,800**	**3,335,600**	**4,192,500**

Budget Highlight

The Wastewater FY16 Adopted Budget is a decrease of $100 over the FY16 Approved Budget.

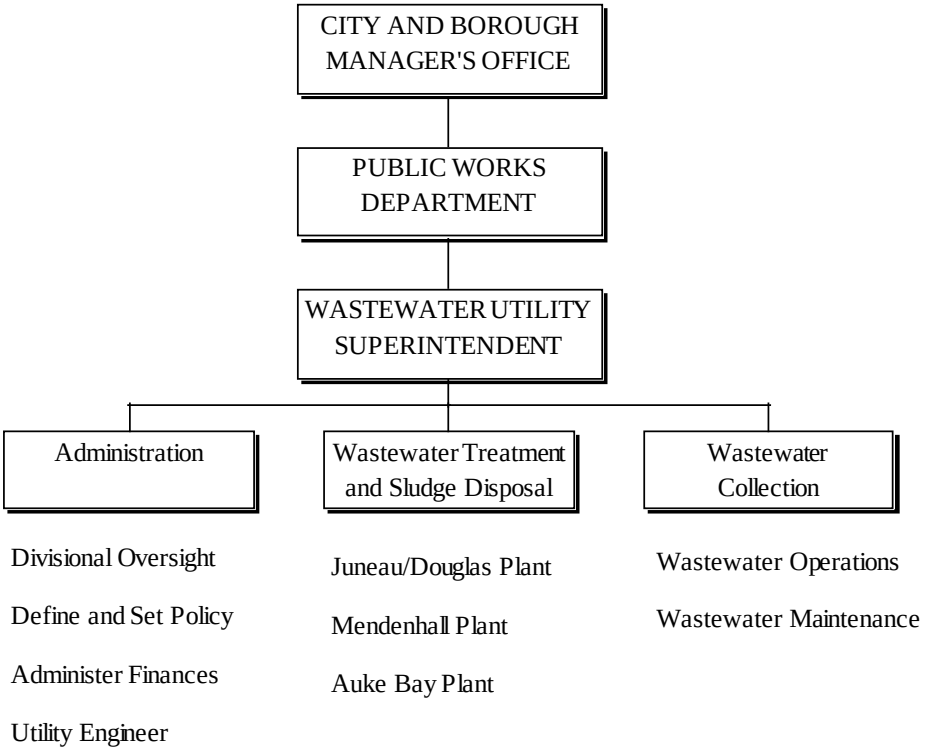
The significant budgetary changes include:

FY16 Adopted Budget

- Biosolids Commodities and Services expenses increased $1,035,000 (54.5%) primarily due to the increased contract rate associated with hauling and disposing of Biosolids.
- The following budget reductions were made to balance the overall operating budget for the Utility at a net zero gain from the approved FY16 budget:
    - Contractual Services decreased by $10,000 (16.7%) for WW Collections and $485,000 (64.7%) for WW Treatment.
    - Repairs decreased by $4,500 (23.1%) for WW Collections and $65,000 (30.2%) for WW Treatment.
    - Fuel oil and propane decreased $80,000 (18.6%) for WW Treatment.
    - Electricity decreased $40,000 (25.0%) for WW Collections
    - Materials and Commodities decreased by $7,000 (10.0%) for WW Collections and $70,100 (28.6%) for WW Treatment.
- Personnel Services decreased $156,000 (3.5%) due to a reduction in employees and a restructuring of the Public Works departments.

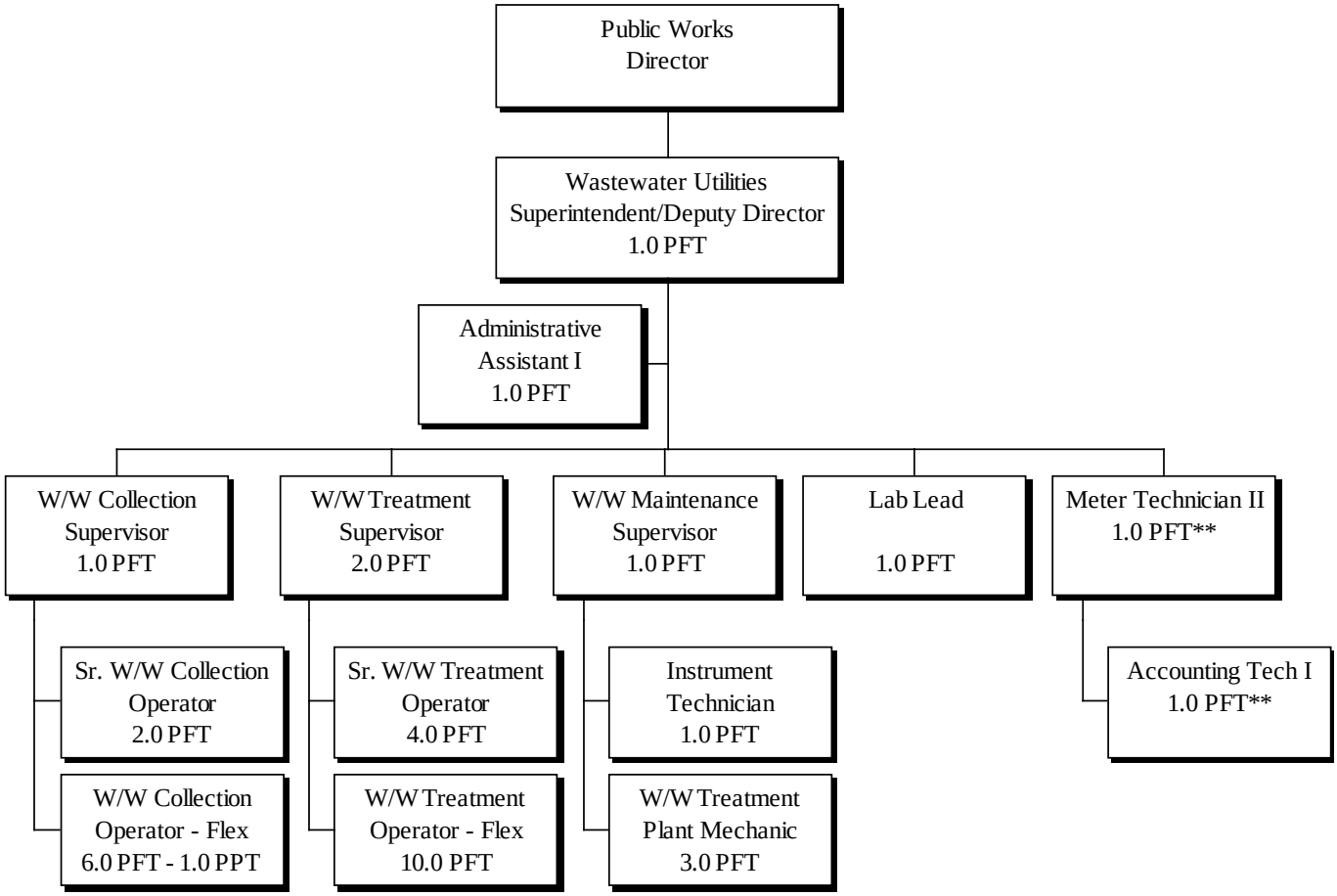
WASTEWATER

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Utilities Superintendent	1.00	$ 89,700	1.00	$ 94,900	1.00	$ 98,000
Treatment Supervisors	2.00	175,700	2.00	183,900	2.00	170,500
Engineering Assistant I	-	-	-	-	1.00	55,900
Senior Treatment Operator	3.00	241,300	3.00	252,300	3.00	230,900
Treatment Operators - Flex Series (1)	10.00	645,100	10.00	675,500	10.00	676,200
Collection Supervisor	1.00	79,600	1.00	81,500	1.00	76,300
Senior Collection Operator	2.00	164,500	2.00	172,400	2.00	172,400
Collection Operator - Flex Series (1)	7.00	429,100	7.00	449,700	7.00	471,200
Instrument Technician	1.00	84,000	1.00	86,300	1.00	86,400
Senior Maintenance Mechanic	1.00	87,700	1.00	93,000	2.00	169,500
Treatment Plant Mechanic	3.00	210,600	3.00	221,500	2.00	143,400
Source Control Coordinator	1.00	61,400	1.00	64,900	1.00	66,900
Administrative Assistant I	1.00	52,100	1.00	54,800	1.00	54,800
Laboratory Technician	-	-	1.00	69,200	1.00	66,900
Accounting Technician (2)	0.67	32,800	0.67	34,700	0.67	34,700
Meter Service Technician (2)	0.67	42,400	0.67	44,800	0.67	42,000
Shift Differential/Standby	-	73,000	-	73,000	-	81,800
Overtime	-	125,000	-	125,000	-	159,000
Benefits	-	1,412,900	-	1,514,400	-	1,498,300
Vacancy Factor	-	(37,100)	-	(40,000)	-	(37,500)
Manpower	-	12,500	-	15,000	-	15,000
PW Admin Allocation	-	162,800	-	168,400	-	86,900
Totals	**34.34**	**$ 4,145,100**	**35.34**	**$ 4,435,200**	**36.34**	**$ 4,419,500**
Decrements						
Treatment Supervisors					(1.00)	(94,200)
Benefits	-	-	-	-	-	(46,100)
Totals after decrements	**34.34**	**4,145,100**	**35.34**	**4,435,200**	**35.34**	**4,279,200**

NOTES

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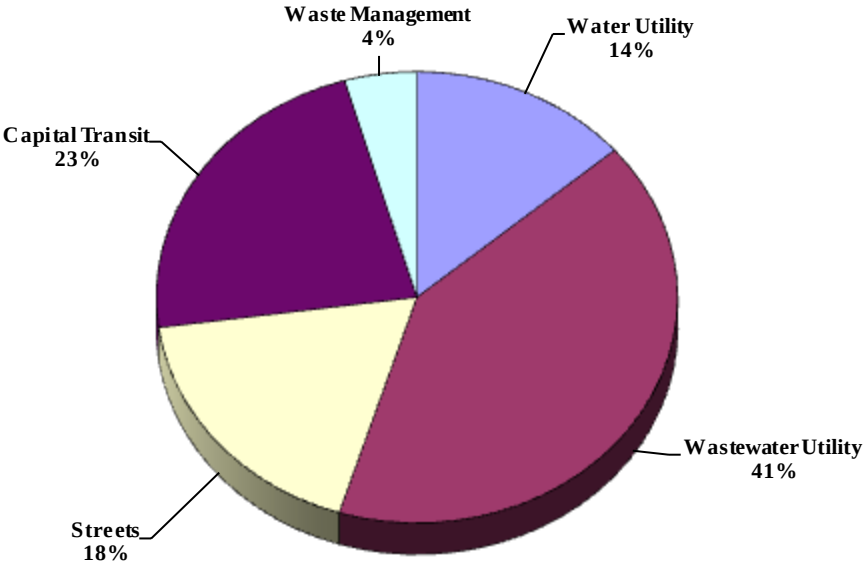
WATER

MISSION STATEMENT

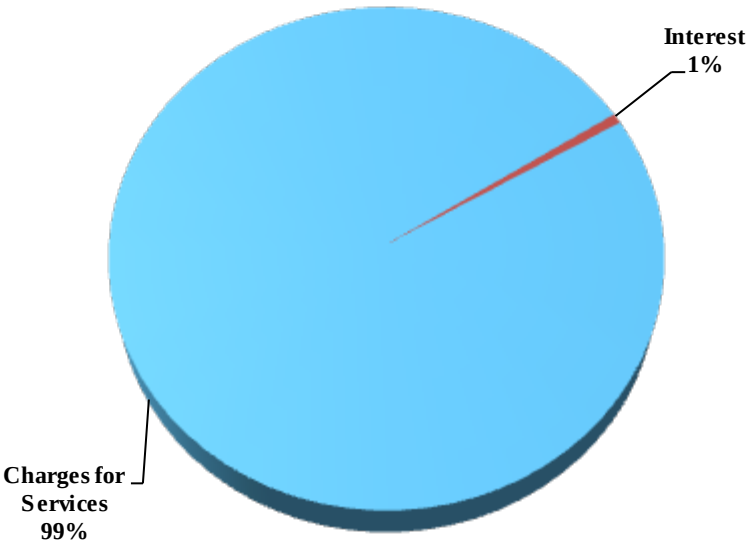
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY16 ADOPTED BUDGET $ 3,727,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 1,499,000	1,905,600	1,594,300	1,994,300	1,810,600
Commodities and Services	1,464,900	1,475,100	1,778,300	1,450,500	1,634,200
Capital Outlay	35,300	85,000	85,000	85,000	85,000
Debt Service	162,900	174,600	165,000	197,400	197,400
Support to Capital Projects	450,000	640,000	640,000	320,000	-
Total Expenses	**3,612,100**	**4,280,300**	**4,262,600**	**4,047,200**	**3,727,200**
FUNDING SOURCES:					
Charges for Services	4,188,900	4,287,500	4,552,900	4,401,500	4,812,900
Interest	78,000	55,200	30,900	63,800	30,900
Equity From (To) Fund Balance	(654,800)	(62,400)	(321,200)	(418,100)	(1,116,600)
Total Funding Sources	**$ 3,612,100**	**4,280,300**	**4,262,600**	**4,047,200**	**3,727,200**
STAFFING	**14.16**	**14.66**	**14.66**	**14.66**	**14.66**
FUND BALANCE	**$ 3,397,600**	**3,460,000**	**3,718,800**	**4,136,900**	**4,835,400**

Budget Highlight

The Water Department's FY16 Adopted Budget is a decrease of $320,000 (7.9%) over the FY16 Approved Budget.

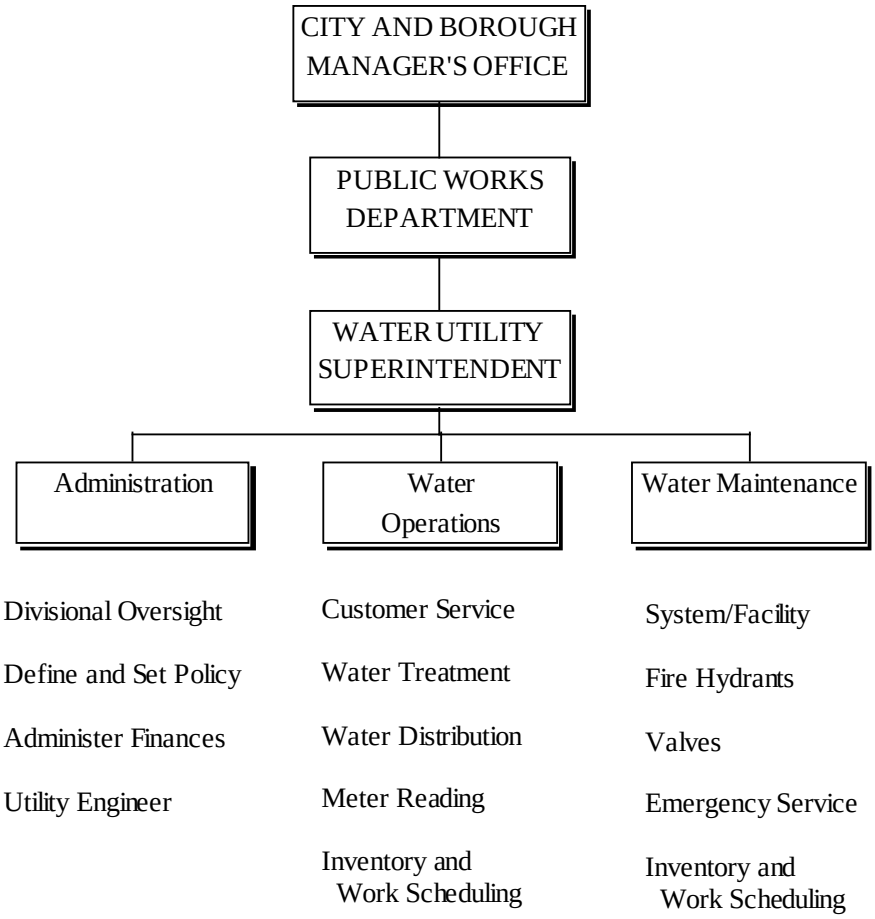
The significant budgetary changes include:

FY16 Adopted Budget

- Commodities and Services increased $183,700 (9.2%) primarily due to anticipated costs (i.e., parts and chemicals) associated with operation of a new membrane treatment plant at Salmon Creek and for the replacement of fittings to meet the USEPA lead-free hydrant mandate.
- Personnel Services decreased $183,700 (9.2%) primarily due to a reduction in staff as well as the restructuring of the Public Works departments.
- Support to Capital Projects decreased $320,000 (100%) due to there being no anticipated transfers to construction projects in the current year.

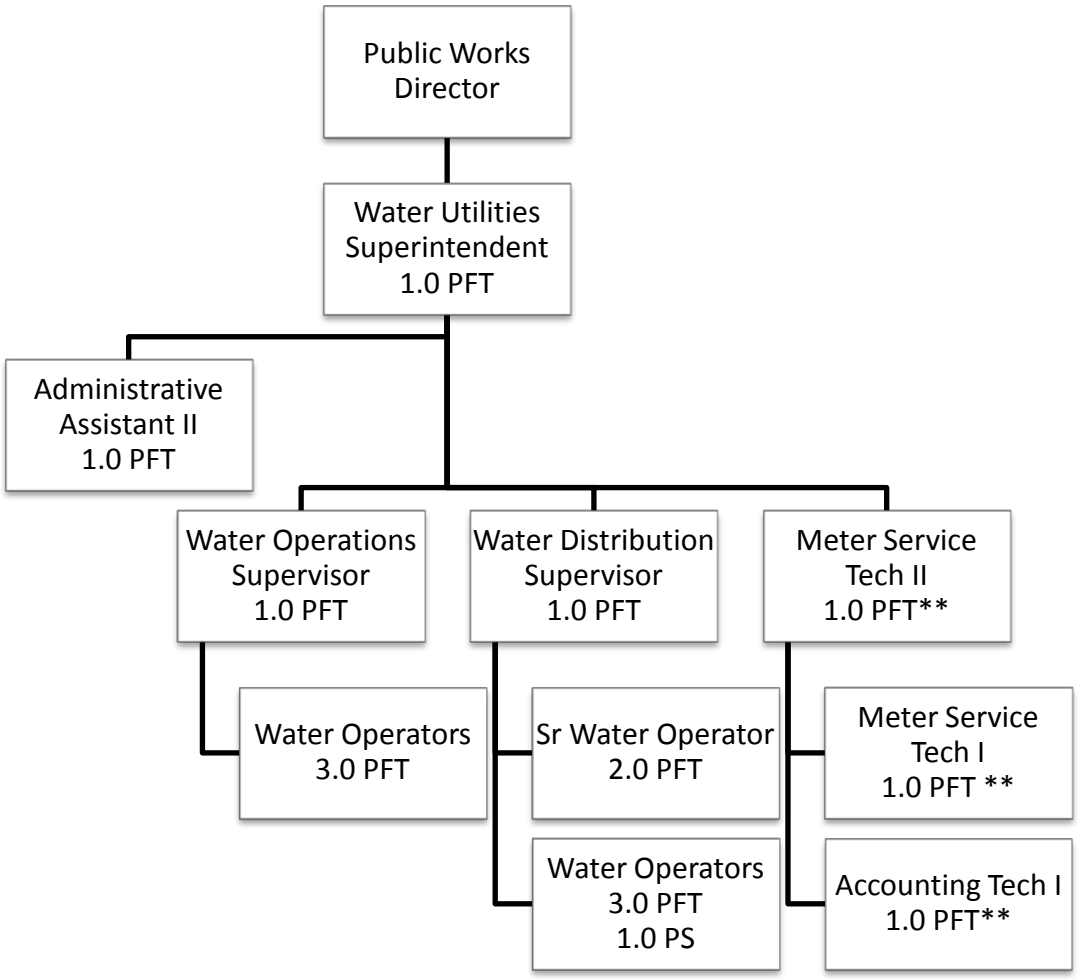
WATER

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Utility Superintendent	1.00	$ 106,600	1.00	$ 111,700	1.00	$ 111,700
Water Supervisor	2.00	166,000	2.00	175,400	2.00	152,600
Senior Water Utilities Operator (2)	1.00	78,100	1.00	82,400	2.00	173,700
Water Utilities Operator (2)	7.00	476,200	7.00	502,200	7.00	422,000
Administrative Assistant II	1.00	59,300	1.00	62,200	1.00	47,400
Meter Services Technician (1)	2.33	142,600	2.33	150,500	2.33	209,900
Accounting Technician I (1)	0.33	16,200	0.33	17,100	0.33	17,100
Overtime	-	45,100	-	45,100	-	45,100
Shift Differential/Stand-by	-	83,100	-	83,000	-	21,200
Benefits	-	651,500	-	680,700	-	676,300
Vacancy Factor	-	(16,100)	-	(17,000)	-	(16,400)
PW Admin Allocation	-	95,500	-	98,800	-	51,000
Manpower	-	1,500	-	2,200	-	2,200
Totals before decrements	**14.66**	**$ 1,905,600**	**14.66**	**$ 1,994,300**	**15.66**	**$ 1,913,800**
Decrements						
Meter Services Technician (1)					(1.00)	(66,100)
Benefits	-	-	-	-	-	(37,100)
Totals after decrements	**14.66**	**1,905,600**	**14.66**	**1,994,300**	**14.66**	**1,810,600**

(1) The Accounting Technician and a Meter Services Technician are split between Water and Wastewater Utilities.
(2) Reclassified a Water Utiilty Operator position to a Senior Water Utilities Operator.

NOTES

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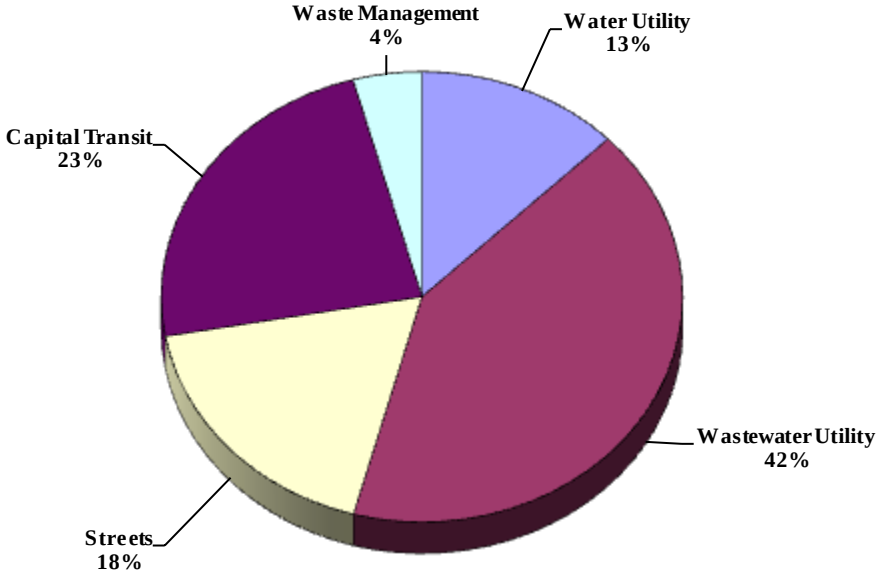
PUBLIC WORKS FLEET MAINTENANCE

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.

FY16 ADOPTED BUDGET $ 2,389,500

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR FLEET MAINTENANCE

FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES

PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 656,700	691,400	678,900	715,000	686,900
Commodities and Services	1,748,400	1,869,600	1,628,800	1,868,000	1,702,600
Total Expenses	**2,405,100**	**2,561,000**	**2,307,700**	**2,583,000**	**2,389,500**
FUNDING SOURCES:					
Intragovernmental User Fees	2,292,100	2,510,000	2,192,000	2,529,200	2,364,300
Equity (To) From Fund Balance	113,000	51,000	115,700	53,800	25,200
Total Funding Sources	**$ 2,405,100**	**2,561,000**	**2,307,700**	**2,583,000**	**2,389,500**
STAFFING	**6.20**	**6.20**	**6.20**	**6.20**	**6.20**
FUND BALANCE	**$ 339,900**	**288,900**	**224,200**	**170,400**	**199,000**

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 FY16 Adopted Budget is a decrease of $193,500 (7.5%) from the FY16 Approved Budget.

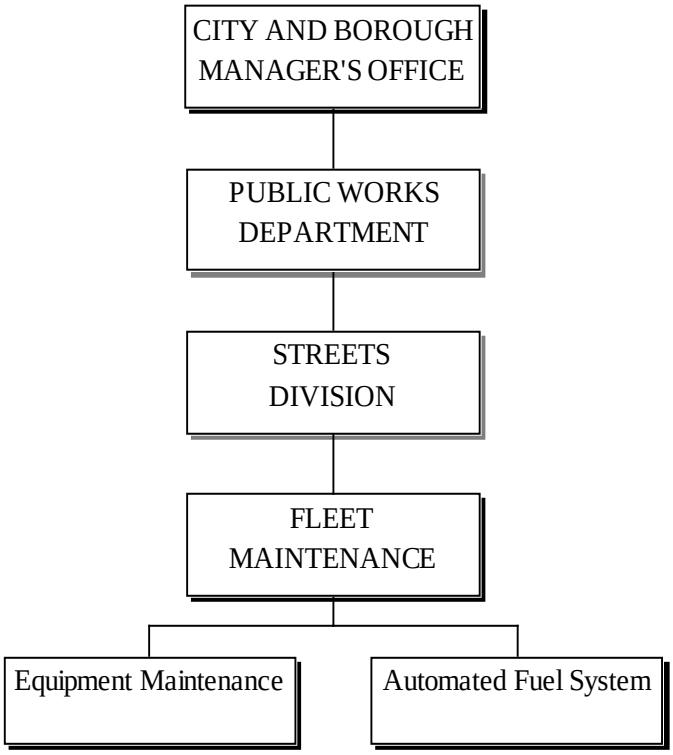
The significant budgetary changes include:

FY16 Adopted Budget

- Commodities and Services decreased $165,400 (8.9%) primarily due to a projected decrease in the cost of gasoline and oil.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Insure Availability

Servicing and Repair

Parts Inventory

Fulfill Equipment Needs

Key Issuance

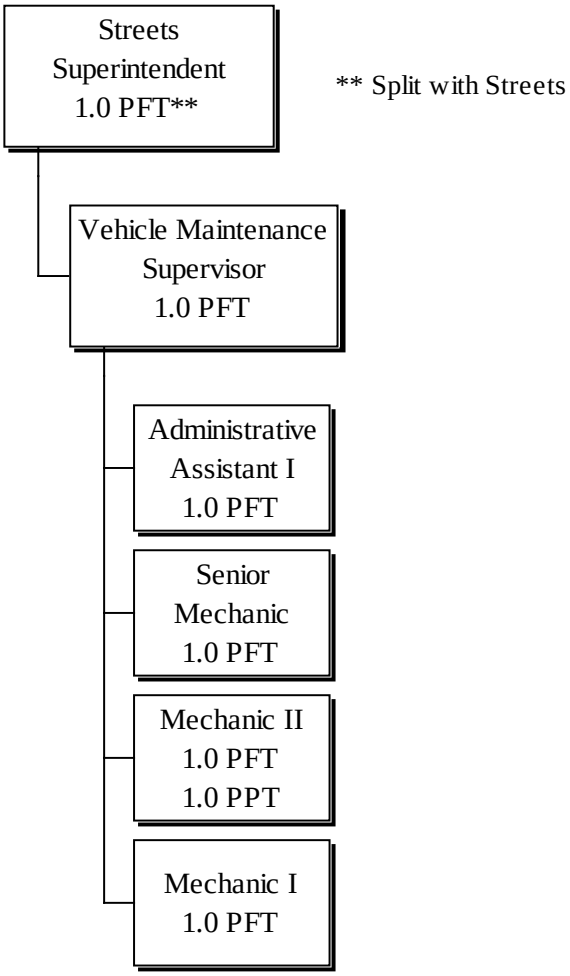
Equipment Update

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

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Equipment Maintenance:						
Streets Superintendent	0.15	$ 15,700	0.15	$ 16,200	0.15	$ 16,200
Vehicle Maintenance Supervisor	0.80	71,600	0.80	73,500	0.80	73,500
Senior Mechanic	0.95	73,200	0.95	75,400	0.95	75,400
Mechanic I, II	3.00	196,700	3.00	203,900	3.00	195,500
Secretary I (1)	0.50	24,900	0.50	25,800	-	-
Admin Assitant II (1)	-	-	-	-	0.25	11,000
Admin Assitant I (1)	-	-	-	-	0.25	9,700
Overtime	-	8,000	-	8,000	-	6,000
Benefits	-	219,700	-	227,800	-	222,500
Totals	**5.40**	**609,800**	**5.40**	**630,600**	**5.40**	**609,800**
Fuel System:						
Streets Superintendent	0.05	5,200	0.05	5,400	0.05	5,400
Vehicle Maintenance Supervisor	0.20	17,900	0.20	18,400	0.20	18,400
Senior Mechanic	0.05	3,900	0.05	4,000	0.05	3,900
Secretary I (1)	0.50	24,900	0.50	25,800	-	-
Admin Assitant II (1)	-	-	-	-	0.25	11,000
Admin Assitant I (1)	-	-	-	-	0.25	9,700
Overtime	-	200	-	200	-	200
Benefits	-	29,500	-	30,600	-	28,500
Totals	**0.80**	**81,600**	**0.80**	**84,400**	**0.80**	**77,100**
Total Staffing	**6.20**	**$ 691,400**	**6.20**	**$ 715,000**	**6.20**	**$ 686,900**

(1) The Secretary I position has been replace by Admin Assistant I and Admin Assitant II positions.

NOTES

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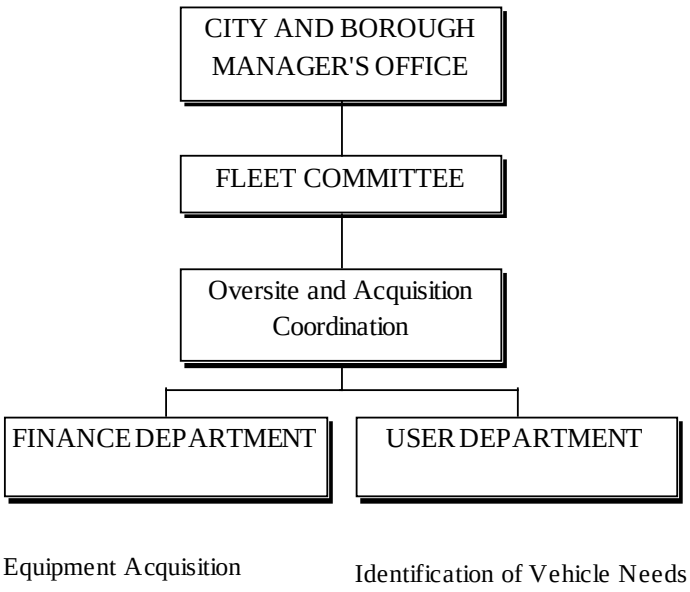
EQUIPMENT ACQUISITION FUND

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.

FY16 ADOPTED BUDGET $ 2,899,100

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Interdepartmental Charges	$ 80,000	49,800	49,800	49,800	49,800
Commodities and Services	39,100	-	-	-	-
Capital Outlay	1,891,300	4,818,800	4,153,900	2,597,700	2,849,300
Total Expenses	**2,010,400**	**4,868,600**	**4,203,700**	**2,647,500**	**2,899,100**
FUNDING SOURCES:					
Contributions from departments	1,934,600	2,620,900	2,690,900	2,245,300	2,317,900
Interest Income	73,200	56,600	56,600	67,200	67,200
State Grant	60,700	2,024,200	2,024,200	-	-
Gain (Loss) on Equipment Sales	24,500	-	-	-	-
Support from Marine Passenger Fees	-	-	-	-	-
Usage of (Contribution to) Reserve	(82,600)	166,900	(568,000)	335,000	514,000
Total Funding Sources	**$ 2,010,400**	**4,868,600**	**4,203,700**	**2,647,500**	**2,899,100**
FUND BALANCE	**$ 4,429,600**	**4,262,700**	**4,997,600**	**4,662,600**	**4,483,600**

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

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY16 Adopted Budget is an increase of $251,600 (9.5%) from the FY16 Approved Budget

The Equipment Fund accumulates contributions from other CBJ departments for the future purchases of vehicles and equipment. The purpose of the fund is to allow departments to makes 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 that 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.

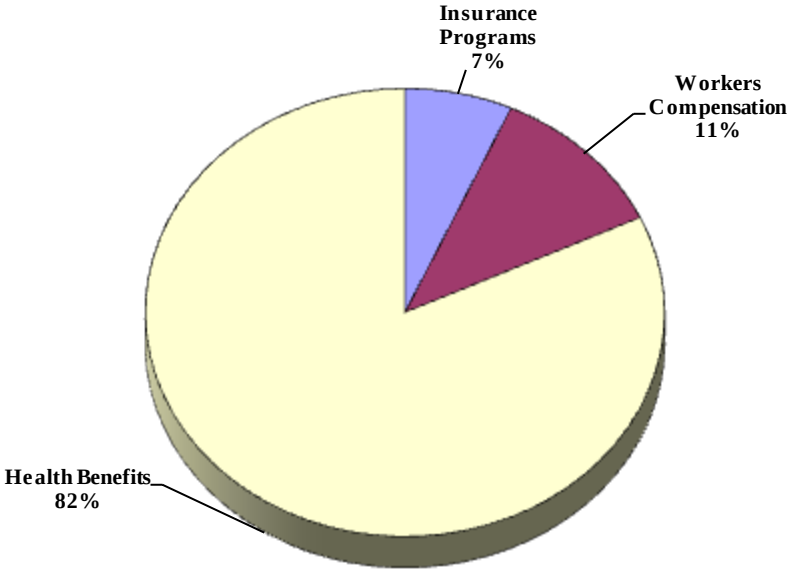
RISK MANAGEMENT

MISSION STATEMENT

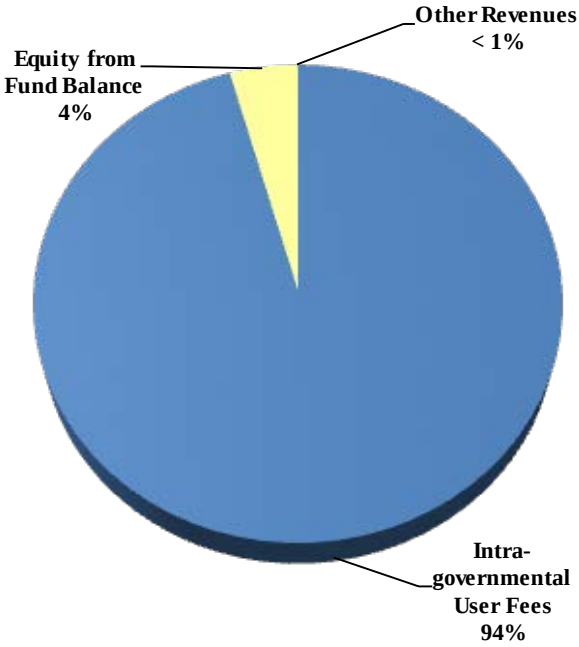
To minimize financial loss of City and Borough of Juneau funds.

FY16 ADOPTED BUDGET $ 21,528,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENSES:					
Personnel Services	$ 570,300	606,500	584,000	622,300	623,800
Commodities and Services	17,178,300	21,296,600	19,074,300	22,813,000	20,904,900
Total Expenses	**17,748,600**	**21,903,100**	**19,658,300**	**23,435,300**	**21,528,700**
FUNDING SOURCES:					
Intragovernmental User Fees	18,859,500	20,582,000	20,582,000	21,382,000	20,582,000
Sales	2,200	3,000	3,000	3,000	3,000
Equity (To) From Fund Balance	(1,113,100)	1,318,100	(926,700)	2,050,300	943,700
Total Funding Sources	**$ 17,748,600**	**21,903,100**	**19,658,300**	**23,435,300**	**21,528,700**
STAFFING	**5.70**	**5.70**	**5.70**	**5.70**	**5.70**
FUND BALANCE	**$ 8,204,100**	**6,886,000**	**9,130,800**	**7,080,500**	**8,187,100**

BUDGET HIGHLIGHT

The Risk Management Department's FY16 Adopted Budget is a decrease of $1,906,600 (8.1%) from the FY16 Approved Budget.

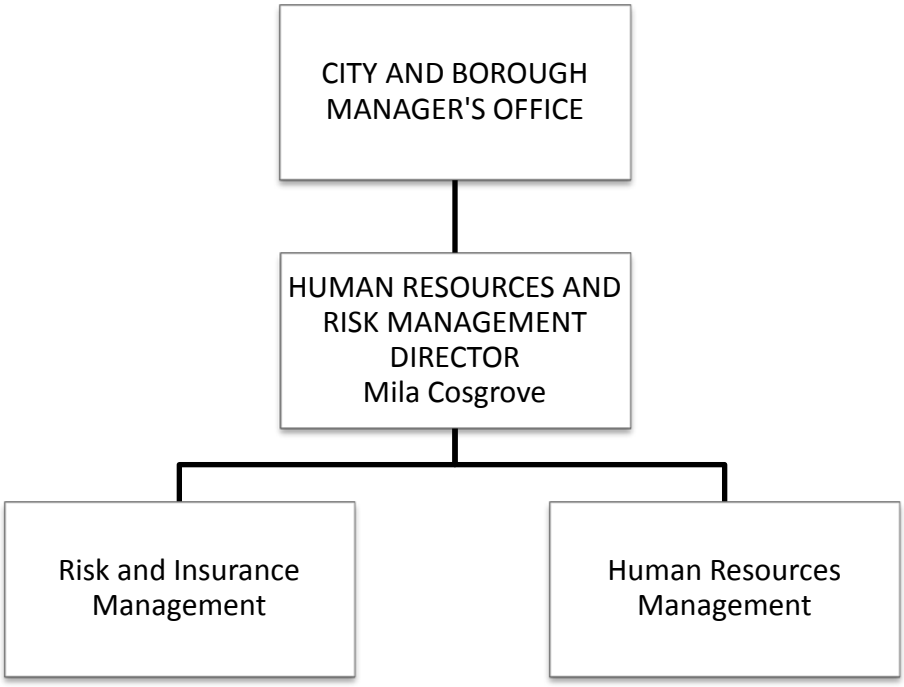
The significant budgetary changes include:

FY16 Adopted Budget

- Commodities and Services decreased by $1,908,100 (8.4%) due to projected reductions in costs associated with the Health Insurance program**.**
- Interdepartmental Charges decreased $800,000 (3.7%) due to new Health Insurance rates not being implemented as previously budgeted.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control
Claims Management

Health Benefits, Group Life, and Wellness

Employment Security

Administrative Support

Staffing and Recruitment

Employee and Labor Relations

Organization Development

Records Administration

Contract Administration and Negotiations

HR Technology and Process Improvement

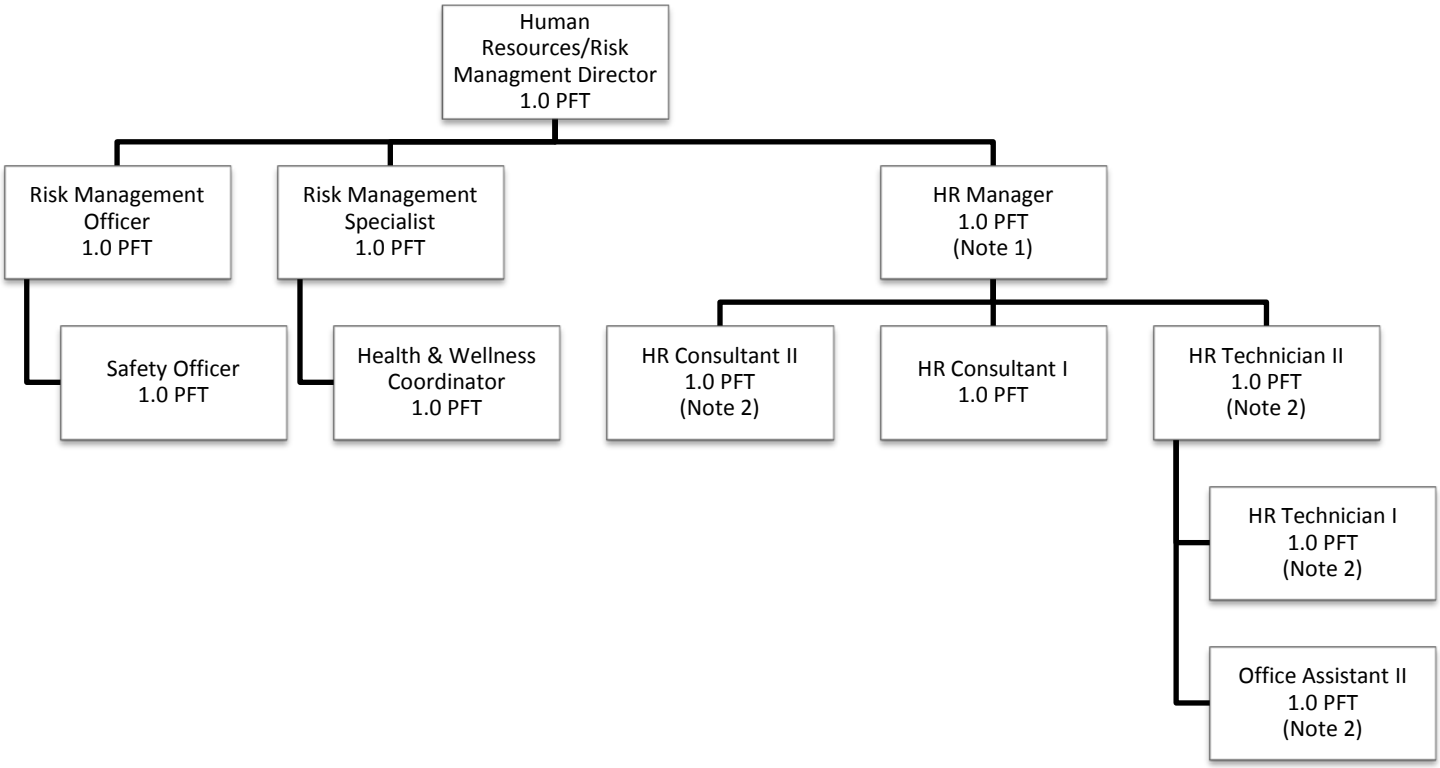
Maintenance and Update of CBJ Code and Personnel Rules

Supervisory/Management Training
Employee Development and Performance Management

Position Classification and Pay Systems

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



Note 1 – The HR Manger is split 40% Human Resources, 40% Bartlett Regional Hospital, and 20% Risk Management.

Note 2 – These four positions are split evenly with Risk Management.

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

RISK MANAGEMENT

STAFFING DETAIL

	FY15 Amended		FY16 Approved		FY16 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Human Resources Director	0.20	$ 28,200	0.20	$ 29,400	0.20	$ 29,100
Risk Management Officer	1.00	92,700	1.00	94,100	1.00	96,000
Safety Officer	1.00	72,700	1.00	75,700	1.00	73,900
Wellness Program Coordinator	1.00	55,400	1.00	57,500	1.00	58,600
Risk Management Specialist	1.00	70,800	1.00	72,500	1.00	73,900
HR Technician I & II	1.00	51,800	1.00	53,800	1.00	53,400
Office Assistant	0.50	17,500	0.50	18,100	0.50	17,300
Benefits	-	217,400	-	221,200	-	221,600
Totals	**5.70**	**$ 606,500**	**5.70**	**$ 622,300**	**5.70**	**$ 623,800**

NOTES

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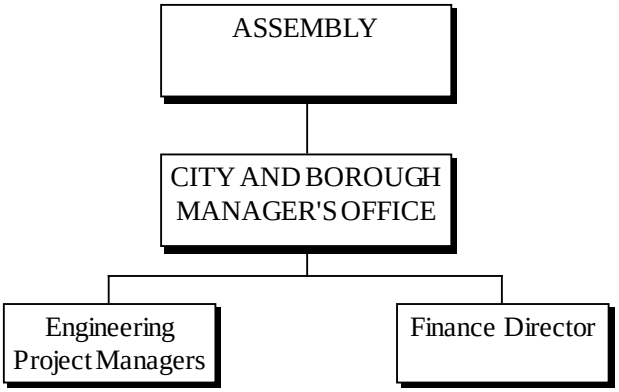
SPECIAL ASSESSMENT FUNDS – L.I.D.



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

		FY15		FY16	
	FY14 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	$ 121,400	151,300	126,300	159,900	161,200
Commodities and Services	39,800	35,100	32,500	32,600	32,100
Capital Outlay	4,900	30,000	52,000	30,000	80,000
Debt Service:					
#88 W Valley Sewer III	-	30,500	-	14,900	30,500
#91 N Douglas Sewer V	-	19,300	19,300	19,100	19,100
#95 N Douglas Sewer	-	33,700	33,700	33,300	33,300
#98 W Valley Sewer I & II	-	141,600	-	-	101,700
Support to:					
General Fund	11,000	11,000	8,500	11,000	6,400
Total Expenditures	**177,100**	**452,500**	**272,300**	**300,800**	**464,300**
FUNDING SOURCES:					
Assessment Payments	415,300	120,500	137,800	89,100	106,100
Square Foot Add-on Fees	215,100	90,000	90,000	90,000	90,000
Penalties and Interest	30,900	31,000	41,100	27,100	27,800
Fund Balance (To) From	(484,200)	211,000	3,400	94,600	240,400
Total Funding Sources	**$ 177,100**	**452,500**	**272,300**	**300,800**	**464,300**
FUND BALANCE	**$ 957,500**	**746,500**	**954,100**	**859,500**	**713,700**

SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

	FY16 Approved		FY16 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#61 Hughes Way	$ -	-	$ 2,500	800
#89 Lemon Creek Industrial	-	-	-	-
#92 Greenwood Ave Paving	1,700	3,900	16,600	3,900
#91 N Douglas Sewer V	-	-	-	-
#94 W 9th St Paving	8,000	2,400	8,000	2,400
#95 N Douglas Sewer	31,100	4,400	31,100	4,400
#98 W Valley Sewer I & II	36,800	12,500	36,800	12,500
#130 W Valley Sewer III	11,100	3,800	11,100	3,800
#101 Fee in Lieu Parking Program	400	100	-	-
Totals	**89,100**	**27,100**	**106,100**	**27,800**
FEES:				
Water & Sewer Connect Add-On	90,000	-	90,000	-
Totals	**$ 90,000**	**-**	**$ 90,000**	**-**

NOTES

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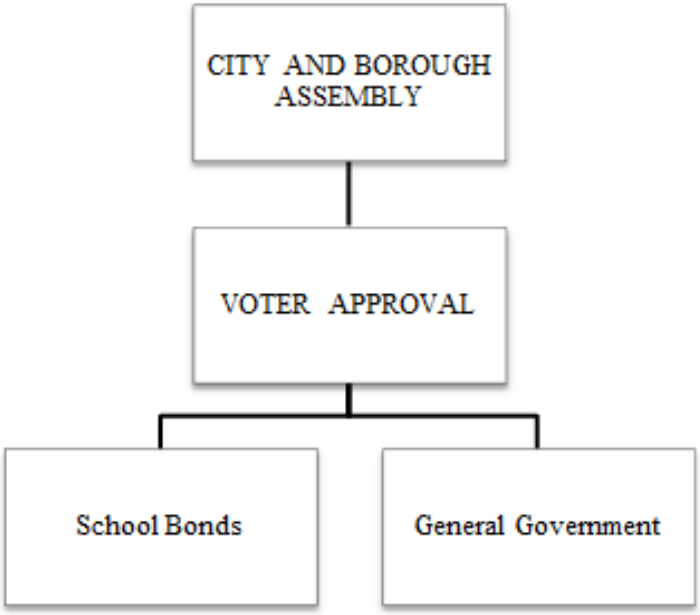
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS

-



School Bonds	
'00A Reno/New High School (OTC)	($675K)
'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	($12.0M)
'12 Adair Kennedy Field	($1.19M)
'13B Auke Bay School	($7.345M)

General Government	
'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 II CIP	($11.21M)
'14 I Seawalk CIP	($6.055M)
'15 Port CIP	($26.63M)

NOTES

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DEBT SERVICE FUND

AUTHORITY

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

> Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY16 (calendar year 2015) projected area wide assessment is $4.439 billion. Therefore, bond indebtedness should not exceed $222.0 million. As of June 30, 2014 the general obligation debt is $122 million with an additional $46 million in revenue bonds and loans. Of this amount, $120 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 $83 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 <u>not</u> 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 $12.5 million in FY16 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)

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 enterprise fund's debt service can be found in the Enterprise Fund section of this budget document.

		FY15		FY16	
	FY14 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
GO Debt Service Fund:					
School Improvement Bonds	$ 18,856,800	19,663,200	19,662,700	17,299,300	17,299,300
Building Bonds	3,098,100	4,935,100	3,574,700	4,907,800	5,679,500
Leases	1,354,400	501,700	501,700	250,900	250,900
Bond Issuance Costs	40,300	-	-	-	-
Maintenance Fees	7,500	7,700	9,300	5,700	6,400
	23,357,100	25,107,700	23,748,400	22,463,700	23,236,100
Enterprise Funds:					
Harbors	753,200	748,800	748,800	747,200	747,200
Wastewater	587,500	588,100	588,100	582,800	582,800
Water	162,900	174,600	165,000	197,400	197,400
Hospital	1,680,000	1,656,700	1,656,700	1,652,100	1,652,100
Total Enterprise Funds Debt	3,183,600	3,168,200	3,158,600	3,179,500	3,179,500
Total Debt Service Obligation	**$ 26,540,700**	**28,275,900**	**26,907,000**	**25,643,200**	**26,415,600**

Changes in Outstanding General Obligation Debt Service

The FY14 Total School Debt was $18.9M. The FY15 projected school debt is $19.7M an increase of $806K or 4.2% over FY14 and then decreases by $2.4M to $17.2M in FY16. FY15 increase is primarily due to the final issuance of the Auke Bay School renovation bonds. The decrease between FY15 and FY16 is due to the final payments on several school bonds issued being made in FY15.

DEBT SERVICE FUND

COMPARATIVES

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'00A School (OTC) ($657K)	$ 28,900	39,300	39,300	-	-
'03A School ($20M)	1,601,400	-	-	-	-
'04A School ($8.155M)	956,700	957,600	957,600	-	-
'04B School ($4.345M)	533,500	531,400	531,400	-	-
'04C School ($6.945M)	824,700	830,300	830,300	-	-
'05A School ($8M)	738,900	739,000	739,000	743,300	743,300
'06 School (OTC) ($1.94M)	173,800	50,000	50,000	335,300	335,300
'06B School ($44.06M)	3,896,000	4,032,400	4,032,400	3,761,900	3,761,900
'06C School ($5.995M)	733,100	737,100	737,100	739,900	739,900
'08A School ($27.4M of $36.695M)	3,221,400	3,221,500	3,221,000	3,217,600	3,217,600
'08A School ($9.295M of $36.395M	1,092,700	1,093,300	1,093,300	1,092,100	1,092,100
'08B School ($2.805M)	290,600	285,400	285,400	290,500	290,500
'09 School ($1.17M)	139,000	140,100	140,100	141,600	141,600
'10 School ($6M)	743,800	741,800	741,800	739,300	739,300
'11 School ($5.8M)	660,200	659,600	659,600	658,800	658,800
'12 I Refund '00B &'02 ($5.685M)	1,319,500	1,323,700	1,323,700	1,319,100	1,319,100
'12 II Refund '03A ($9.08M)	318,000	1,892,300	1,892,300	1,902,200	1,902,200
'12 III ABay Sch ($11.3M)	1,357,500	1,270,400	1,270,400	1,246,800	1,246,800
'12 III Adair/Ken Turf ($1.19M)	143,000	133,800	133,800	131,300	131,300
'12 III ABay Sch Heating ($700K)	84,100	78,700	78,700	77,300	77,300
'13 III ABay Sch ($7.345M)	-	905,500	905,500	902,300	902,300
Total School Debt	**18,856,800**	**19,663,200**	**19,662,700**	**17,299,300**	**17,299,300**
GO Building Bonds:					
'03 CIP (OTC) ($1M)	67,600	50,100	50,100	18,100	18,100
'03B CIP ($13.25M)	642,600	-	-	-	-
'08C Pool (OTC) ($662K)	52,200	39,500	39,500	31,100	31,100
'09 Pool ($11.245M)	1,340,800	1,353,000	1,353,000	1,359,100	1,359,100
'10 Pool ($7.58M)	400,100	400,000	400,000	400,000	400,000
'12 III Refund '03B ($7.415M)	396,600	903,100	903,100	909,100	909,100
'13 I CIP ($2.6M)	198,200	204,600	204,600	201,000	201,000
'14 II CIP ($11.2M)	-	1,580,900	220,500	1,586,200	911,800
'14 I Seawalk CIP ($6.055M)	-	403,900	403,900	403,200	403,200
'15 Port CIP ($26.63M)	-	-	-	-	1,446,100
Total Building Debt	**3,098,100**	**4,935,100**	**3,574,700**	**4,907,800**	**5,679,500**
Bond Maintenance Fees	7,500	7,700	9,300	5,700	6,400
Bond Issuance Costs	40,300	-	-	-	-
Lease: '09 PRISM Lease	1,354,400	501,700	501,700	250,900	250,900
Total Areawide Debt	**$ 23,357,100**	**25,107,700**	**23,748,400**	**22,463,700**	**23,236,100**

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY14 Actuals	FY15 Amended Budget	FY15 Projected Actuals	FY16 Approved Budget	FY16 Adopted Budget
FUNDING SOURCES:					
Interest Income	$ 57,200	29,000	29,100	26,400	26,300
Bond Premium	454,400	-	-	-	-
Federal Subsidy	211,000	229,200	229,200	229,200	212,700
School Construction Reimb.	13,557,400	14,114,900	14,120,800	12,463,900	12,469,800
Property Tax	6,071,100	6,593,100	6,582,200	6,658,400	6,658,400
Support From:					
Sales Tax	1,507,800	2,617,800	2,617,800	2,613,000	2,375,900
Port Development Fund	-	403,900	425,100	403,200	1,849,300
Capital Projects	350,600	-	-	-	-
Fund Balance (To) From	1,147,600	1,119,800	(255,800)	69,600	(356,300)
Total Funding Sources	**$ 23,357,100**	**25,107,700**	**23,748,400**	**22,463,700**	**23,236,100**
FUND BALANCE RESERVE	**2,714,400**	**1,717,200**	**3,067,400**	**2,988,200**	**3,611,600**
AVAILABLE FUND BALANCE	**$ 312,300**	**189,700**	**215,100**	**224,700**	**27,200**

DEFINITIONS OF FUNDS

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

- Bartlett Regional Hospital - This fund 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.
- 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.

- 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 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.

Actuals – The actual expenditures incurred and funding sources received during the year indicated.

Adopted Budget – A financial plan that has been officially adopted by the City and Borough Assembly.

Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.

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	**Permanent Full Time (PFT):** Appointments averaging not less than 37.5 hours per week. **Permanent Part Time (PPT):** Appointments averaging less than 37.5 hours per week but at least 15 hours per week. **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. **Permanent Seasonal (PS):** Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.
Expenditures	Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets. The difference between 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.

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 There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

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

Residual Equity Transfers: There are three types.

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

b. The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.

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

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

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

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

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

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

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

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

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

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

Lease-Purchase Agreements Contractual agreements, which are termed “leases,” but which in substance, amount to purchase contracts for equipment and machinery.

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

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

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

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

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

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.

NOTES

This page has been left for notes.