

THE CITY AND BOROUGH OF JUNEAU,  
ALASKA

**Petition for the Annexation of Approximately  
1977 Square Miles  
Using the Local-Option Method  
(3 AAC 110.210(3))**

Volume III of IV  
*(Attachments 14 and 15)*

Submitted to:

The Local Boundary Commission

March 13, 2012

**BIENNIAL BUDGET**  
**FISCAL YEAR FY12**  
**YEAR 2 OF THE FY11/FY12 BIENNIAL BUDGET**



City and Borough of Juneau Assembly

Bruce Botelho  
*Mayor*

David Stone, *Chair*  
*Assembly Finance Committee*

Jonathan Anderson  
*Assembly Member*

Ruth Danner  
*Assembly Member*

Merrill Sanford  
*Assembly Member*

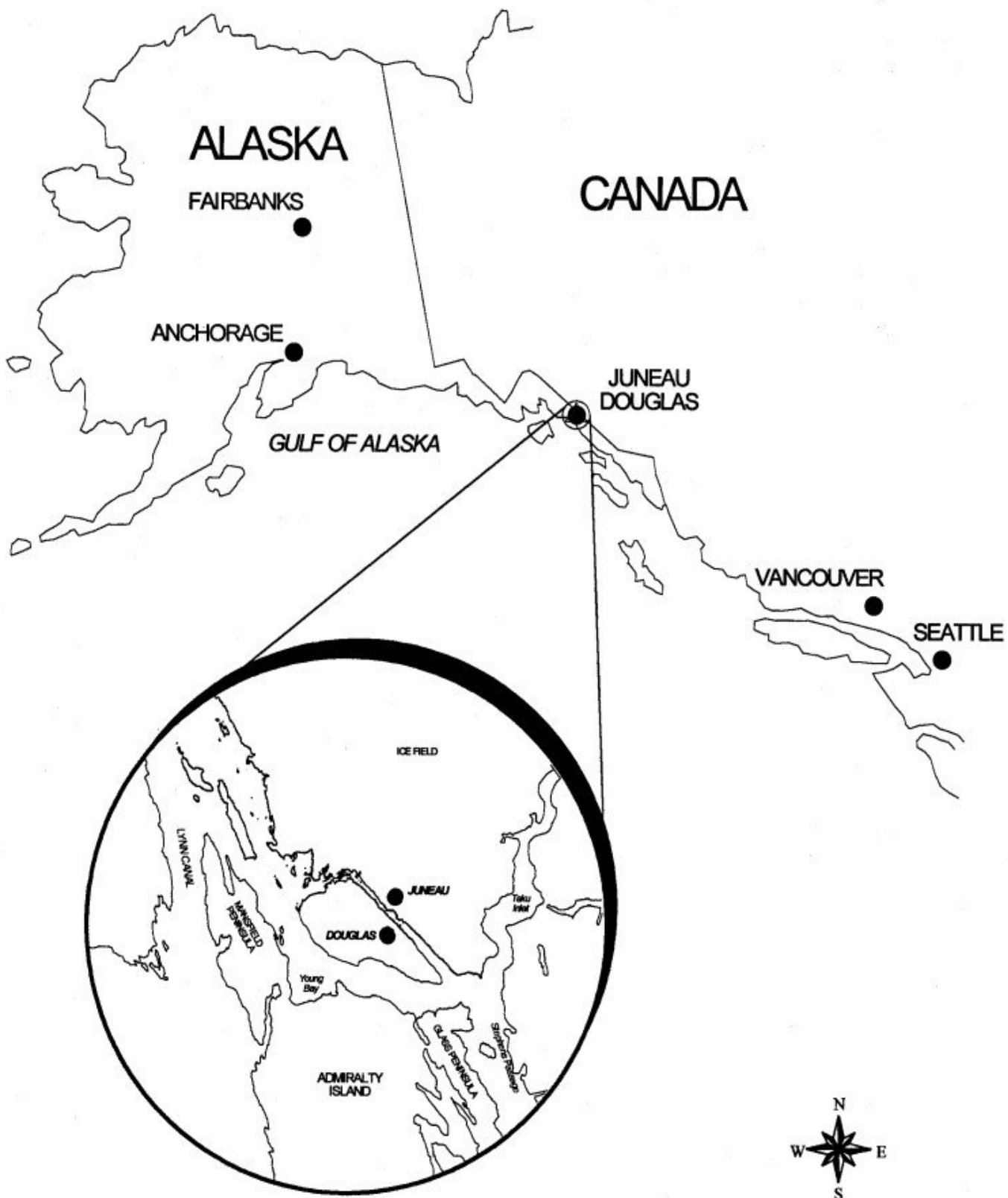
Mary Becker  
*Assembly Member*

Johan Dybdahl  
*Assembly Member*

Karen Crane  
*Assembly Member*

Bob Doll  
*Assembly Member*

Rod Swope, *City and Borough Manager*  
Kim Kiefer, *Deputy City and Borough Manager*  
Craig Duncan, *Finance Director*  
Bonnie Chaney, *Budget Analyst*



**VICINITY MAP**

Eldred  
Rock

Haines Borough Boundary

Mt. Nesserode

City & Borough of Juneau Boundary

Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248

Mt. Ogilvie

Devil's Paw

CANADA

Mt. Ogden

Mt. Fremont  
Morse

MENDENHALL VALLEY

LEMON CREEK

JUNEAU

DOUGLAS ISLAND

DOUGLAS

Pt. Arden

Hawk  
Inlet

ADMIRALTY  
ISLAND

Taku  
Inlet

Port  
Shelishem

City & Borough of Juneau Boundary

Pt. Coke



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# COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

*By Marian Miller*

# COMMUNITY PROFILE

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

## Employment and Economy

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

### Gross Business Sales by category (in thousands of dollars)

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

### Major Employers (top ten by number of employees):

|                                       |       |
|---------------------------------------|-------|
| State of Alaska .....                 | 4,210 |
| Federal Government .....              | 837   |
| Juneau School District .....          | 669   |
| City and Borough of Juneau .....      | 527   |
| University of Alaska Southeast.....   | 438   |
| Bartlett Regional Hospital .....      | 368   |
| Green Creek Mining Co.....            | 308   |
| Fred Meyers Stores Inc. ....          | 283   |
| Central Council Tlingit & Haida ..... | 213   |
| Reach Inc .....                       | 196   |

## Streets

|                                 |       |
|---------------------------------|-------|
| Miles of streets.....           | 95    |
| Miles of sidewalks .....        | 38    |
| Catch-basins.....               | 2,093 |
| Miles of drainage ditches ..... | 70    |
| Street signs.....               | 1,981 |
| Streetlights .....              | 1,175 |

## Water Services

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



# COMMUNITY PROFILE

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## Sewer Services

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

## Fire Protection

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

## Police Protection

|                       |    |
|-----------------------|----|
| Stations .....        | 1  |
| Police officers ..... | 55 |

## Parks, Recreation, and Culture

|   |       |
|---|-------|
| Recreation service parks .....            | 36    |
| Total acres .....                         | 481   |
| Natural area parks .....                  | 71    |
| Total acres .....                         | 4,139 |
| Special use areas (arboretum) .....       | 1     |
| Total acres .....                         | 13.97 |
| Convention centers .....                  | 1     |
| Swimming pools .....                      | 1     |
| Ski areas .....                           | 1     |
| Youth centers .....                       | 2     |
| Golf courses (when the tide is out) ..... | 1     |
| Harbors                                   |       |
| Private .....                             | 2     |
| Public .....                              | 5     |
| Boat launch ramps .....                   | 7     |

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2009.

# FY12 BUDGET SCHEDULE

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|                           |   |
|---------------------------|---|
| <b>November 2010</b>      | Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.  |
| <b>December 2010</b>      | Budget preparation instructions delivered to departments and they prepared their operating budget requests.   |
| <b>February 2011</b>      | Departmental budget requests were submitted to the Manager's Office. As requests were submitted, they were reviewed by Finance Department staff for accuracy and reasonableness.  |
| <b>February and March</b> | Budget meetings are held on an as-needed basis between the Manager's Office and each department, if necessary, to discuss and review the departmental request.  |
| <b>March 31</b>           | The date the School District submitted their proposed FY12 budget to the Assembly.  |
| <b>April 06</b>           | The date the Manager's FY12 Proposed Operating Budget delivered to the Assembly.  |
| <b>April 11</b>           | The date the FY12 budget ordinances were introduced.  |
| <b>April 06 to May 18</b> | The Assembly Finance Committee meets every Wednesday evening from 5:30 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.   |
| <b>April 27</b>           | Special Assembly Meeting: Public hearings were held on the proposed FY12 budget ordinances and determination of the amount of local funding to be provided to the School District.  |
| <b>May 23</b>             | The date the Assembly adopted the FY12 operating budget, FY12 capital improvement program budget and 2011 property tax mill levy. The City Charter states adoption must occur no later than June 15.  |
| <b>June 01</b>            | The date, by which, the Assessor is required to certify the 2011 real and personal property assessments.  |
| <b>July 01</b>            | Property tax statements mailed.   |
| <b>July 01 to June 30</b> | July 01, 2011 to June 30, 2012 Mid Year Appropriations. The City and Borough Charter Section 9.10 provides for supplemental and emergency mid year appropriations. The Assembly by ordinance may make supplemental appropriations for the FY12 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number. |
| <b>September 30</b>       | The due date for the payment of real and business personal property tax assessments.  |

# BUDGET PHILOSOPHY

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

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

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

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

# DISTINGUISHED BUDGET AWARD

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City and Borough of Juneau  
Alaska**

For the Biennium Beginning

**July 1, 2010**

A stylized, handwritten signature in black ink, likely belonging to the President of the GFOA.

President

A handwritten signature in black ink that reads "Jeffrey R. Enos".

Executive Director

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

## General Governmental Function:

### Major Funds

#### General Fund

##### Functions within the General Fund:

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

#### Roaded Service Area

##### Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets

#### Sales Tax

### Nonmajor Funds

#### Capital Transit (*see Note 1*)

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

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

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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## **Business-type Functions (Enterprise Funds):**

### **Major Funds**

Airport  
Bartlett Regional Hospital  
Water Utility  
Wastewater (Sewer) Utility

### **Nonmajor Funds**

Waste Management  
Docks and Harbors

## **Capital Project:**

### **Major Funds**

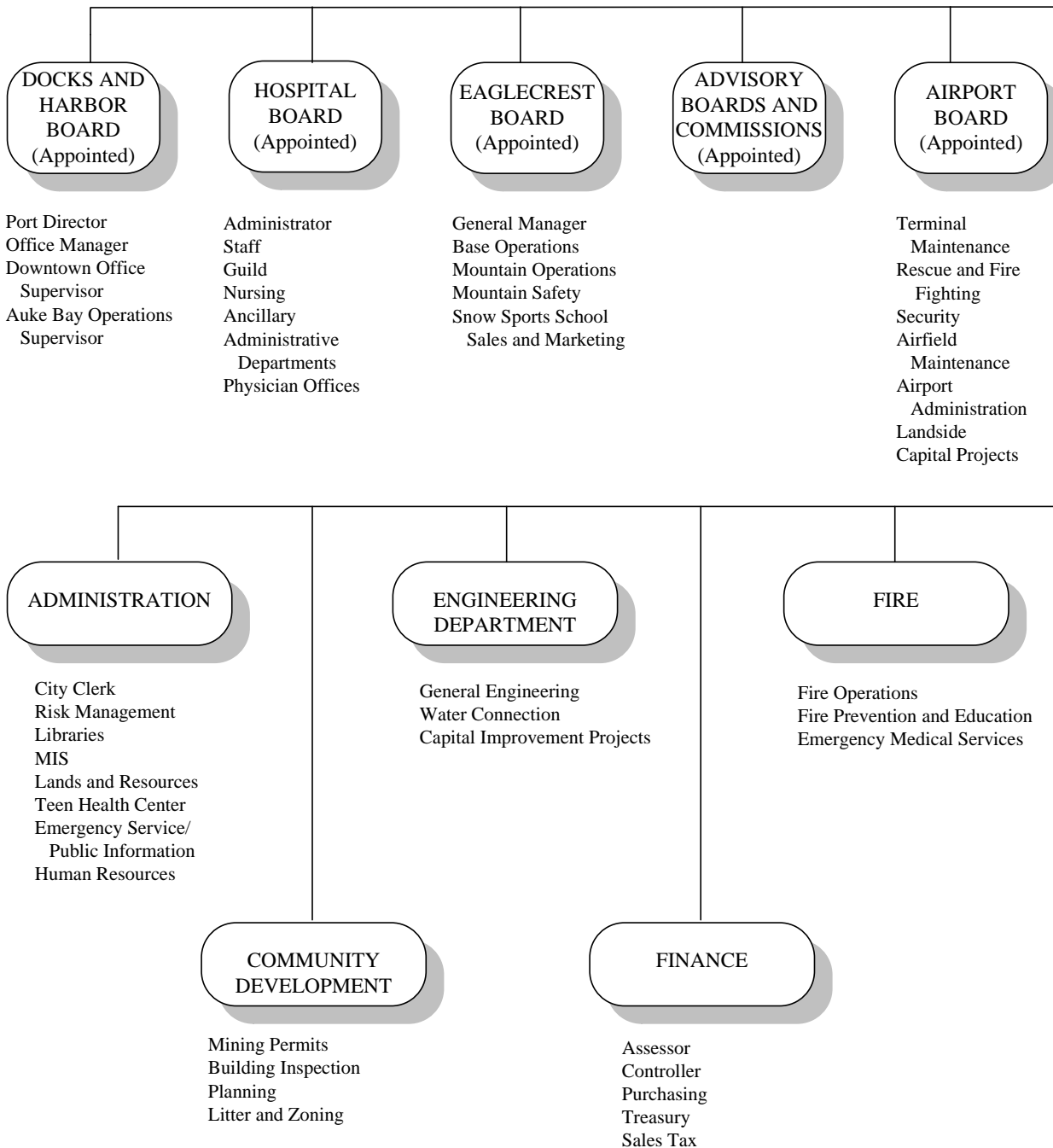
Capital Projects

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

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

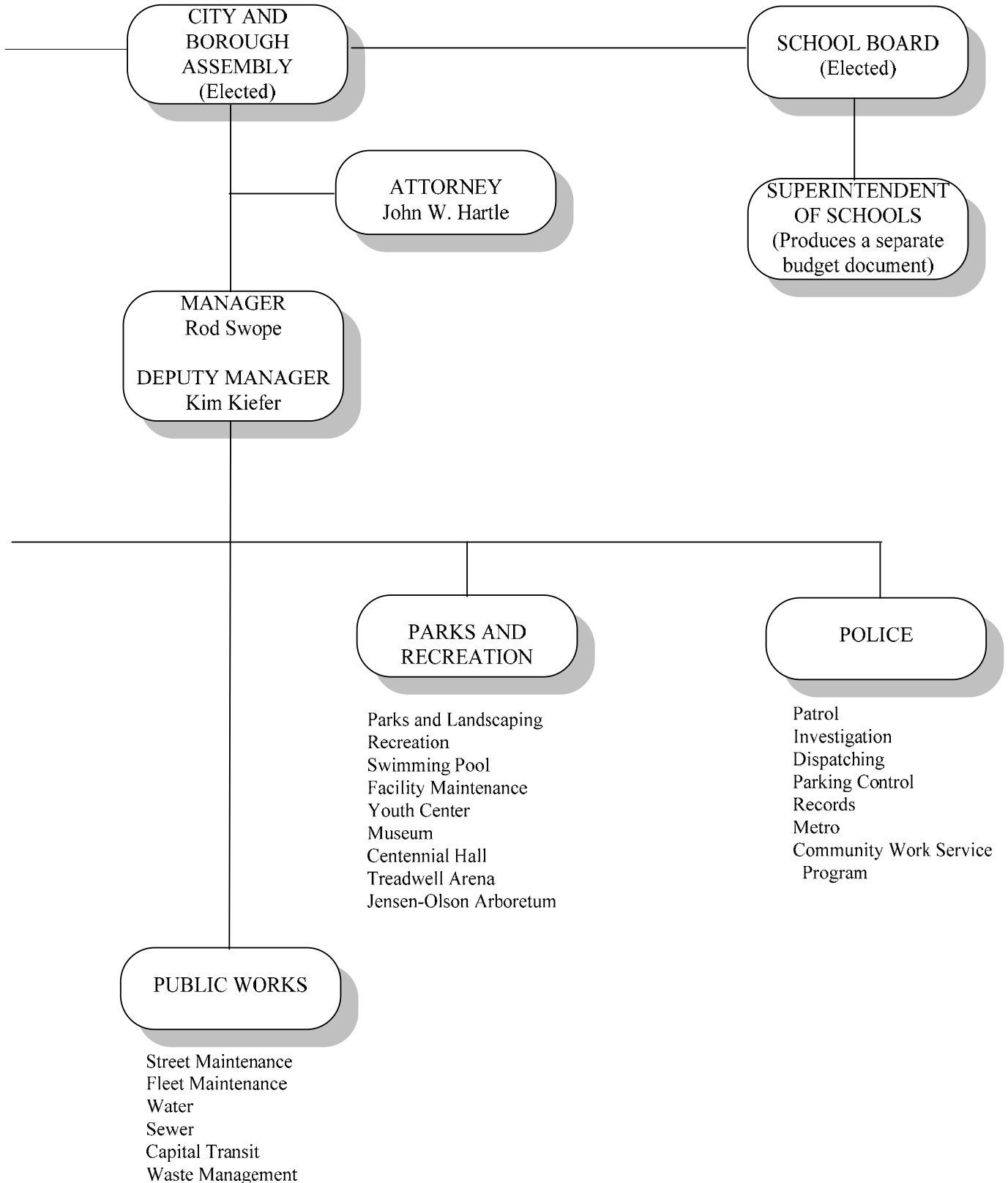
# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*structure of the administration.*





# USER'S GUIDE

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

## **Overview**

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

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

## **Financial Summaries**

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

## **Property Assessment and Taxation**

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

## **Major Revenue Analysis**

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

## **Capital Projects**

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY12.

## **General Governmental Funds**

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

## **Mayor and Assembly through Debt Service Fund**

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

## **Definition of Funds**

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

## **Glossary**

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

# OVERVIEW SECTION

## **THIS SECTION INCLUDES:**

City Manager's Budget Message

Executive Summary

Goals of the City and Borough

Budgetary Policies





July 22, 2011

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

## **CITY MANAGER'S BUDGET MESSAGE**

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

### **FINANCIAL OVERVIEW**

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

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

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

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

# CITY MANAGER'S BUDGET MESSAGE

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

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

## OUR REVENUES

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

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

Our sales tax revenues have been hit very hard over the last 30 months by the recession. The recession and slow recovery have had a significant impact on our year-round economy, and an even larger impact on our tourism sector. Approximately 80% to 82% of our sales tax revenues come from year-round activity with the remaining 18% to 20% coming from summer tourism. From 2000 through 2005, we were experiencing sales tax growth trends in the range of 2% to 3%. In the summer of 2006, we started experiencing growth rates in the range of 5+%. When preparing our FY09 and FY10 Biennial Budget, we projected that our sales tax growth rates would continue at approximately 4.5%. This stronger growth rate held through the 3<sup>rd</sup> calendar quarter of 2008 (the first quarter of FY09) at which time the recession started impacting our economy. Our FY09 actual sales tax growth rate turned out to be 2.3% and our FY10 rate a negative 4.3%. We started to experience some recovery in FY11 with a modest gain of 1.3%. For FY12, we are projecting an increase of 4%. However, these reduced growth rates mean that our FY12 sales tax revenues are more than 16% below where they would have been had our growth rate from FY08 continued at 4.5%. Our FY12 projected revenues are just slightly below (0.57%) our actual FY08 collections. These reductions have had significant impacts on both our general governmental operations and our sales tax funded capital projects.

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

# CITY MANAGER'S BUDGET MESSAGE

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

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

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

A positive move in our revenue position, starting in FY09, was the decision by the State to establish a revenue sharing program. In the 2008 legislative session, a new program was approved that provides up to \$60 million per year in advance (one year) for a State Community Revenue Sharing Program. Under this program, the City and Borough of Juneau receives approximately \$2 million per year. While we have received State Revenue Sharing for the past few years the new legislation implements a program that will allow us to anticipate and estimate future State revenue sharing support. For FY12, the State Legislature also provided a one-time increase in the program funds of \$20 million. This will increase our FY12 Community Revenue Sharing receipts by 33% or \$688,000 over our original projection.

## **ADDITIONAL EXPENSES**

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

A notable positive budgetary impact started in FY09 with the decision by the legislature to adopt SB125. SB125 sets the employer retirement system contribution rates at a maximum of 22%. Prior to FY09 the City and Borough of Juneau had, along with other Alaskan communities, struggled with dramatic increases in our employer's contribution rates. In the early 2000s, our employer contribution rate was 6.22%, by the end of FY07 there were projections indicating the contribution rate might go as high as 50%. Adoption of SB125 resulted in our PERS employer contribution rate being stabilized for budget years FY09 and beyond at a maximum rate of 22%.

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

# CITY MANAGER'S BUDGET MESSAGE

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

## MILL LEVIES AND DEBT SERVICE

The City and Borough of Juneau's property tax mill levies consist of two parts; the general operating and debt service mill levies. The debt service mill levy is used to pay for voter-approved general obligation bond issues. The FY12 biennial budget includes no change in the total operating mill levy; however, it does include a small decrease (0.01 mills) in the debt service mill levy. The decrease is due to a combination of changes including a decision to delay the issuance of the 2010 voter-approved general obligation debt for the Auke Bay Elementary School until 2012.

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

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

### Debt Service (dollars):

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

### Debt Service (Mill Levy):

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

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

## SUMMARY

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


## CITY MANAGER'S BUDGET MESSAGE

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fundable level that provides predictability when preparing future budgets. We have a stable source of funds through the State's Revenue Sharing Program established to assist local municipalities for future years. Our tax base is growing with the expansion of the mines and our population is fairly stable. We are making prudent and fiscally responsible decisions now that will serve us well in the days ahead.

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

Respectfully submitted,



Rod Swope  
City and Borough Manager



# NOTES

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# EXECUTIVE SUMMARY

## BUDGET COMPARISONS

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

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

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

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

# EXECUTIVE SUMMARY

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

# EXECUTIVE SUMMARY

## STAFFING CHANGES

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

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

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

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

# GOALS OF THE CITY AND BOROUGH

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

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

## PROMOTE A HEALTHY, GROWING ECONOMY

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

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

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

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

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

# GOALS OF THE CITY AND BOROUGH

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## IMPROVE LOCAL "QUALITY OF LIFE"

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

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

## IMPROVE TRANSPORTATION INFRASTRUCTURE AND SERVICE TO AND WITHIN OUR COMMUNITY

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

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

# GOALS OF THE CITY AND BOROUGH

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## ENHANCE THE EFFECTIVENESS OF JUNEAU'S LOCAL GOVERNMENT

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

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

# BUDGETARY POLICIES

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## CURRENT POLICIES

### Goal

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

### Budget

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



# BUDGETARY POLICIES

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## **Education**

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

## **Levels of Service**

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

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

## **Economic Development**

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

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

## **Infrastructure**

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

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

## **Debt Service**

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

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

# **BUDGETARY POLICIES**

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## **Accounting Principles and the Budgetary Basis of Accounting**

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

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

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

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

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

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

# NOTES

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# FINANCIAL SUMMARIES

## **THIS SECTION INCLUDES:**

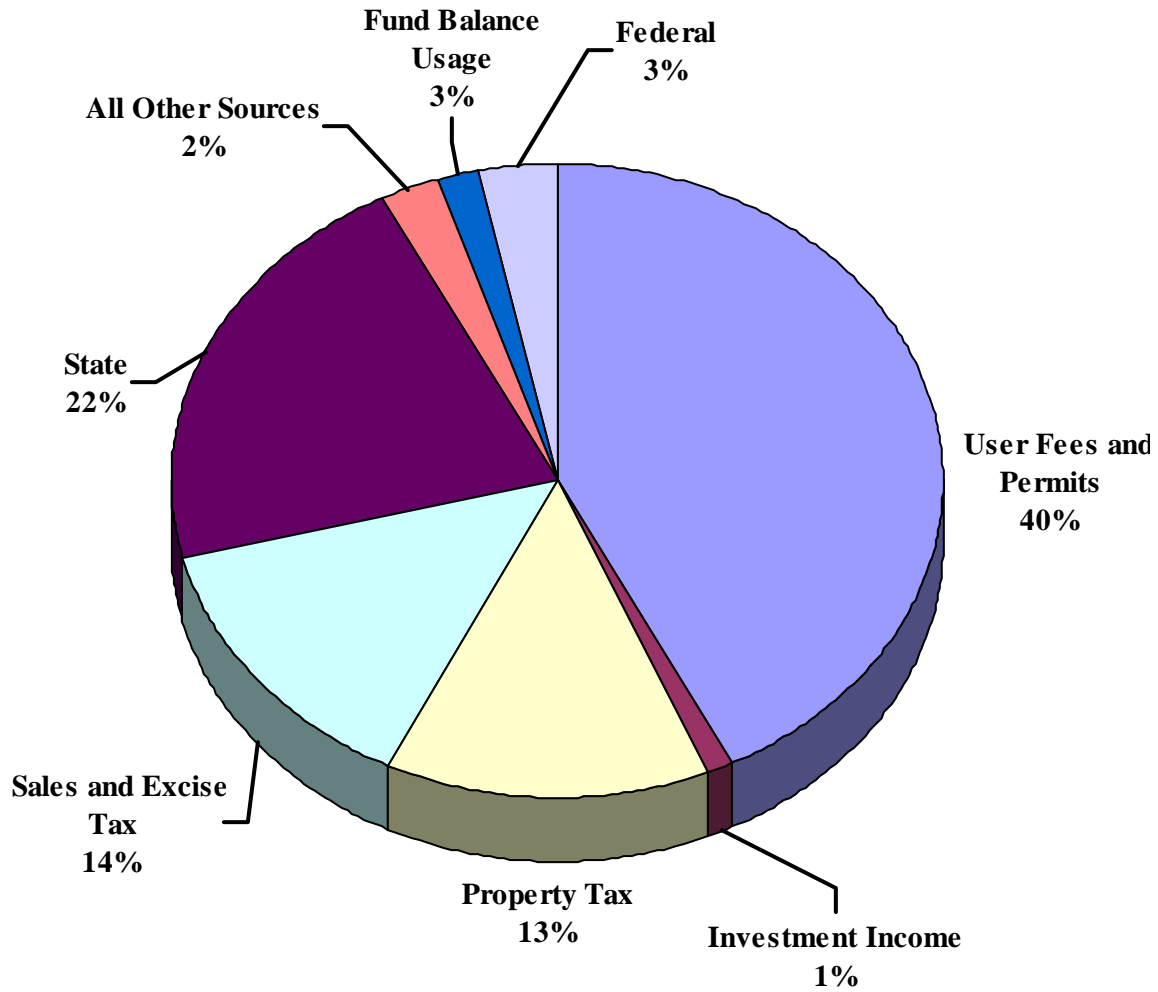
- Summary of Revenues
- Summary of Expenditures
- Summary of Staffing
- Interdepartmental Charges
- Support to/Support from Other Funds
- Changes in Fund Balances



# SUMMARY OF REVENUES

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



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

# SUMMARY OF OPERATING REVENUES BY SOURCE

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

# SUMMARY OF OPERATING REVENUES BY SOURCE

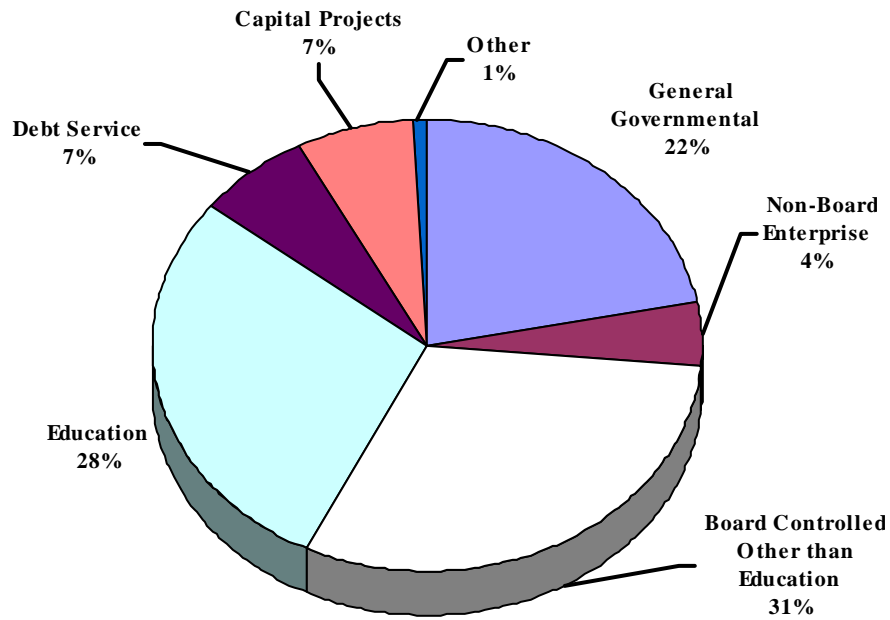
|   | FY10<br>Actuals       | FY11               |                      | FY12               |                    |
|---|-----------------------|--------------------|----------------------|--------------------|--------------------|
|   |                       | Amended<br>Budget  | Projected<br>Actuals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



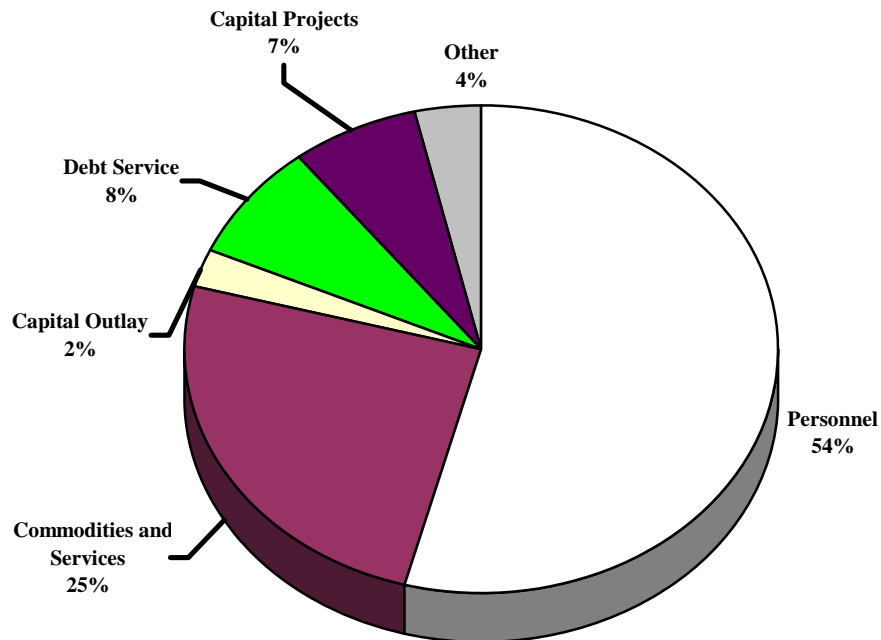
# SUMMARY OF EXPENDITURES

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## Expenditure Summary by Program



## Expenditure Summary by Function

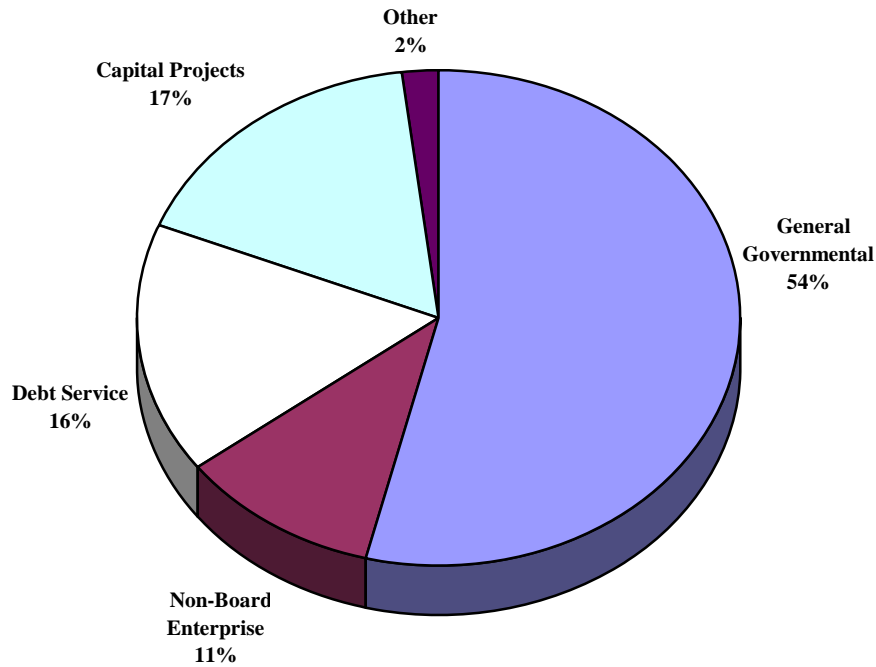


These expenditure summaries exclude Internal Service and Work Force. The total FY12 adopted budget for all City and Borough activities (net of interdepartmentals) is \$324,727,000.

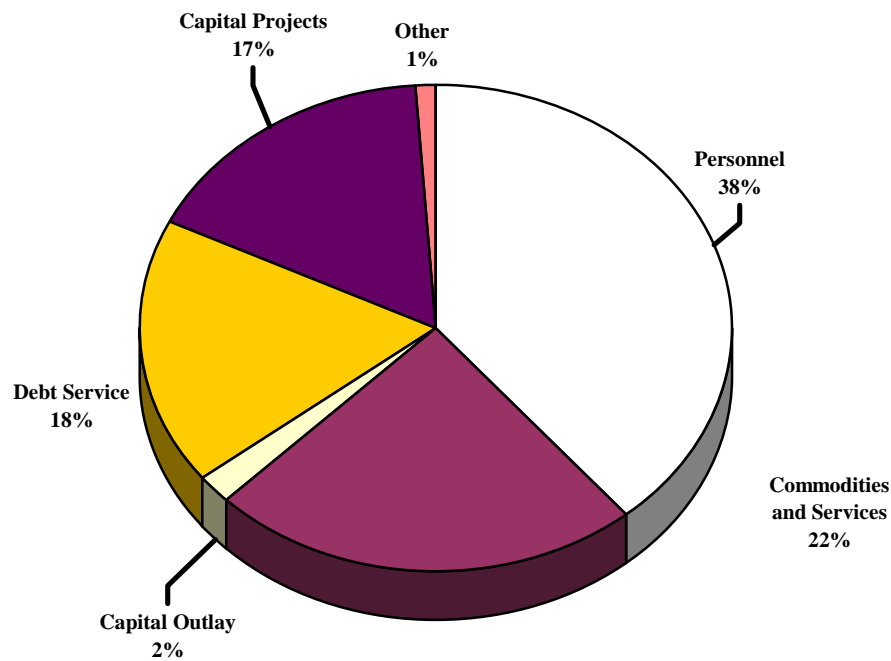
# SUMMARY OF EXPENDITURES

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## Manager Controlled Programs



## Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible. Manager controlled programs are those not under the control of a board. Board controlled programs are the Juneau School District, Juneau International Airport, Bartlett Regional Hospital, Docks and Harbors, and Eaglecrest Ski Area.

# SUMMARY OF EXPENDITURES BY FUND

|                                | FY10<br>Actuals    | FY11               |                      | FY12               |                    |
|--------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
|                                |                    | Amended<br>Budget  | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget  |
| <b>General Fund:</b>           |                    |                    |                      |                    |                    |
| Mayor & Assembly               | \$ 2,826,200       | 3,137,600          | 3,045,800            | 2,578,200          | 3,786,000          |
| Law                            | 1,661,600          | 1,957,500          | 1,802,400            | 1,984,500          | 1,899,300          |
| Administration:                |                    |                    |                      |                    |                    |
| Manager                        | 1,427,800          | 1,757,500          | 1,763,300            | 1,423,800          | 1,437,800          |
| Clerk                          | 463,300            | 498,500            | 491,800              | 518,600            | 517,500            |
| Mgmt Information Systems       | 2,111,600          | 2,349,000          | 2,320,100            | 2,278,900          | 2,306,500          |
| Human Resources                | 566,200            | 554,900            | 551,200              | 571,500            | 573,300            |
| Libraries                      | 2,249,700          | 2,386,200          | 2,329,400            | 2,440,600          | 2,408,700          |
| Finance                        | 4,894,700          | 5,224,600          | 5,138,000            | 5,328,000          | 5,400,500          |
| Community Development          | 2,703,300          | 3,000,200          | 2,654,400            | 3,009,800          | 2,968,700          |
| Capital City Rescue            | 3,770,800          | 3,758,100          | 3,758,100            | 3,772,400          | 3,883,500          |
| General Engineering            | 778,900            | 721,600            | 692,000              | 740,000            | 709,600            |
| Building Maintenance           | 2,014,600          | 2,395,300          | 2,337,300            | 2,492,700          | 2,503,400          |
| Parks and Landscape            | 1,563,400          | 1,680,800          | 1,645,500            | 1,706,800          | 1,790,900          |
| Additional Budgetary Savings   | -                  | -                  | -                    | (238,600)          | -                  |
| Capital Projects Indirect Cost | (524,300)          | (524,300)          | (524,300)            | (524,300)          | (524,300)          |
| Interdepartmental Charges      | (3,497,200)        | (3,937,400)        | (3,919,000)          | (3,962,100)        | (3,955,200)        |
| Return Marine Passenger        |                    |                    |                      |                    |                    |
| Fee Proceeds (1)               | 21,100             | 47,700             | 47,700               | -                  | -                  |
| Support to other funds         | 44,091,700         | 44,608,600         | 44,569,600           | 44,840,500         | 27,037,000         |
| <b>Total</b>                   | <b>67,123,400</b>  | <b>69,616,400</b>  | <b>68,703,300</b>    | <b>68,961,300</b>  | <b>52,743,200</b>  |
| <b>Special Revenue Funds:</b>  |                    |                    |                      |                    |                    |
| Visitor Services               | 1,891,500          | 1,938,600          | 1,848,700            | 1,967,000          | 2,074,400          |
| Capital Transit                | 5,785,700          | 6,534,700          | 6,449,100            | 6,565,800          | 6,681,300          |
| Downtown Parking               | 239,600            | 536,900            | 469,400              | 557,800            | 507,200            |
| Affordable Housing             | 99,300             | 500,000            | 100,000              | -                  | 460,000            |
| Lands                          | 748,000            | 1,051,500          | 964,300              | 972,600            | 977,700            |
| Education - Operating          | 66,599,100         | 72,717,800         | 72,501,000           | 74,002,100         | 74,217,500         |
| Education - Special Revenue    | 14,196,300         | 16,229,000         | 16,278,000           | 16,686,400         | 16,685,600         |
| Eaglecrest                     | 2,328,300          | 2,554,900          | 2,375,100            | 2,611,900          | 2,626,000          |
| Service Areas:                 |                    |                    |                      |                    |                    |
| Police                         | 12,437,700         | 12,867,100         | 12,710,100           | 13,068,000         | 13,450,700         |
| Streets                        | 4,619,900          | 5,126,200          | 4,954,800            | 5,185,900          | 5,268,600          |
| Parks and Recreation           | 4,006,300          | 4,946,100          | 4,513,700            | 5,442,900          | 5,573,500          |
| Capital City Fire              | 3,098,600          | 3,530,900          | 3,360,800            | 3,428,800          | 3,562,500          |
| Sales tax                      | 631,800            | 688,600            | 661,800              | 701,100            | 701,800            |
| Hotel tax                      | 25,500             | 23,900             | 25,000               | 24,400             | 24,500             |
| Tobacco Excise tax             | 12,500             | 11,700             | 12,200               | 11,800             | 11,800             |
| Marine Passenger Fee           | 4,500              | 5,500              | 5,500                | 5,500              | 5,500              |
| Port Development               | 4,500              | 2,800              | 2,800                | -                  | 5,500              |
| Library Minor Contributions    | -                  | 5,200              | 3,800                | 5,200              | 3,800              |
| Additional Budgetary Savings   | -                  | -                  | -                    | (202,200)          | -                  |
| Interdepartmental Charges      | (529,200)          | (658,700)          | (647,100)            | (684,500)          | (663,800)          |
| Support to other funds         | 57,175,800         | 59,875,800         | 59,893,800           | 53,262,100         | 57,960,700         |
| <b>Total</b>                   | <b>173,375,700</b> | <b>188,488,500</b> | <b>186,482,800</b>   | <b>183,612,600</b> | <b>190,134,800</b> |
| <b>Permanent Fund:</b>         |                    |                    |                      |                    |                    |
| Jensen-Olson Arboretum         |                    |                    |                      |                    |                    |
| Support to other funds         | \$ -               | -                  | -                    | -                  | 138,000            |

# SUMMARY OF EXPENDITURES BY FUND

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

# SUMMARY OF STAFFING

|                               | FY08            | FY09            | FY10            | FY11            | FY12            |                 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                               | FTE             | FTE             | FTE             | Amended<br>FTE  | Approved<br>FTE | Adopted<br>FTE  |
| <b>General Fund:</b>          |                 |                 |                 |                 |                 |                 |
| Mayor and Assembly            | 9.00            | 9.00            | 9.00            | 9.00            | 9.00            | 9.00            |
| Law                           | 9.40            | 9.40            | 9.40            | 9.40            | 9.40            | 9.40            |
| Administration:               |                 |                 |                 |                 |                 |                 |
| Manager                       | 10.75           | 10.75           | 11.25           | 8.63            | 8.00            | 8.00            |
| Clerk and Elections           | 2.70            | 2.70            | 3.70            | 3.70            | 3.70            | 3.70            |
| Mgmt Information Systems      | 12.66           | 12.66           | 13.66           | 13.66           | 13.66           | 13.66           |
| Human Resources               | 4.30            | 4.30            | 4.30            | 4.30            | 4.30            | 4.30            |
| Libraries                     | 21.72           | 21.72           | 21.72           | 21.72           | 21.72           | 22.22           |
| Finance                       | 46.90           | 46.90           | 46.00           | 47.00           | 47.00           | 48.25           |
| Community Development         | 28.00           | 28.00           | 26.50           | 26.50           | 26.50           | 26.50           |
| General Engineering           | 7.37            | 7.49            | 7.47            | 4.90            | 4.90            | 4.90            |
| Building Maintenance          | 10.75           | 10.75           | 11.75           | 11.75           | 11.75           | 11.75           |
| Parks and Landscape           | 17.34           | 17.34           | 17.34           | 18.08           | 17.34           | 18.08           |
| <b>Total</b>                  | <b>180.89</b>   | <b>181.01</b>   | <b>182.09</b>   | <b>178.64</b>   | <b>177.27</b>   | <b>179.76</b>   |
| <b>Special Revenue Funds:</b> |                 |                 |                 |                 |                 |                 |
| Visitor Services              | 7.16            | 7.16            | 7.16            | 7.16            | 7.16            | 7.33            |
| Capital Transit               | 35.83           | 35.83           | 38.83           | 38.83           | 38.83           | 38.83           |
| Downtown Parking              | 0.39            | 0.39            | 0.39            | 0.42            | 0.42            | 0.50            |
| Lands                         | 2.50            | 2.50            | 3.00            | 3.00            | 3.00            | 3.00            |
| Education                     | 750.83          | 750.83          | 762.95          | 762.95          | 773.96          | 739.81          |
| Eaglecrest                    | 27.01           | 27.01           | 28.50           | 28.50           | 28.50           | 28.50           |
| Police                        | 93.00           | 93.00           | 94.34           | 94.34           | 94.34           | 93.84           |
| Streets                       | 24.27           | 24.27           | 24.27           | 25.75           | 24.27           | 24.75           |
| Parks and Recreation          | 45.79           | 45.79           | 46.79           | 62.35           | 63.10           | 62.27           |
| Capital City Fire             | 44.86           | 44.86           | 44.86           | 44.86           | 44.86           | 44.86           |
| <b>Total</b>                  | <b>1,031.64</b> | <b>1,031.64</b> | <b>1,051.09</b> | <b>1,068.16</b> | <b>1,078.44</b> | <b>1,043.69</b> |
| <b>Enterprise Funds:</b>      |                 |                 |                 |                 |                 |                 |
| Airport                       | 24.63           | 24.63           | 25.00           | 28.42           | 28.42           | 29.42           |
| Harbors                       | 13.39           | 13.39           | 13.13           | 13.13           | 13.13           | 13.92           |
| Docks                         | 9.32            | 9.32            | 9.86            | 9.86            | 9.86            | 11.25           |
| Hazardous Waste               | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| Water                         | 15.00           | 15.00           | 15.00           | 15.00           | 15.00           | 14.50           |
| Sewer                         | 35.00           | 35.00           | 35.00           | 35.00           | 35.00           | 34.50           |
| Bartlett Regional Hospital    | 394.86          | 394.86          | 395.22          | 411.01          | 411.01          | 435.32          |
| <b>Total</b>                  | <b>493.20</b>   | <b>493.20</b>   | <b>494.21</b>   | <b>513.42</b>   | <b>513.42</b>   | <b>539.91</b>   |

# SUMMARY OF STAFFING

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

# INTERDEPARTMENTAL CHARGES

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

# NOTES

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## SUPPORT TO OTHER FUNDS

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

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## SUPPORT TO OTHER FUNDS

|   | FY10<br>Actuals       | FY11               |                      | FY12               |                   |
|---|-----------------------|--------------------|----------------------|--------------------|-------------------|
|   |                       | Amended<br>Budget  | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>Special Revenue Fund Support To, continued</b> |                       |                    |                      |                    |                   |
| Available for Capital Projects                    | \$ -                  | -                  | -                    | 1,781,000          | -                 |
| State Marine Passenger Fee to<br>Capital Projects | \$ -                  | -                  | -                    | -                  | 4,265,000         |
| Land to Capital Projects                          | 475,000               | -                  | -                    | 500,000            | -                 |
| Port Development To<br>Capital Projects           | 1,750,000             | 6,235,000          | 6,235,000            | -                  | 2,575,000         |
| Sustainability To Sales Tax                       | 2,000,000             | -                  | -                    | -                  | -                 |
| Roaded Service Area To:                           |                       |                    |                      |                    |                   |
| Capital Transit                                   | 3,800,000             | 3,900,000          | 3,900,000            | 3,900,000          | 3,900,000         |
| Eaglecrest  | 25,000                | 25,000             | 25,000               | 25,000             | 25,000            |
| School District                                   | 200,000               | 200,000            | 200,000              | 200,000            | 200,000           |
| <b>Total</b>                                      | <b>57,175,800</b>     | <b>59,875,800</b>  | <b>59,893,800</b>    | <b>53,262,100</b>  | <b>57,960,700</b> |
| <b>Jensen-Olson Arboretum Fund</b>                |                       |                    |                      |                    |                   |
| <b>Support To General Fund</b>                    | -                     | -                  | -                    | -                  | <b>138,000</b>    |
| <b>Debt Service Fund Support To</b>               |                       |                    |                      |                    |                   |
| <b>General Fund</b>                               | -                     | -                  | -                    | -                  | <b>1,569,700</b>  |
| <b>Capital Projects Support To:</b>               |                       |                    |                      |                    |                   |
| General Fund                                      | 182,000               | 300,000            | 300,000              | -                  | -                 |
| Sustainability                                    | 2,000,000             | -                  | -                    | -                  | -                 |
| Equipment Replacement<br>Reserve                  | -                     | 12,000             | 12,000               | -                  | -                 |
| <b>Total</b>                                      | <b>2,182,000</b>      | <b>312,000</b>     | <b>312,000</b>       | <b>-</b>           | <b>-</b>          |
| <b>Enterprise Fund Support To:</b>                |                       |                    |                      |                    |                   |
| Harbors To Capital Projects                       | -                     | 130,000            | 130,000              | -                  | -                 |
| Docks to Capital Projects                         | 5,500                 | 4,000,000          | 4,000,000            | -                  | -                 |
| Bartlett Regional Hospital to<br>Capital Projects | 2,756,100             | 5,000,000          | 5,000,000            | 5,000,000          | -                 |
| Water To Capital Projects                         | 2,420,000             | 1,180,000          | 1,180,000            | -                  | 320,000           |
| Sewer To Capital Projects                         | 100,000               | 505,000            | 505,000              | -                  | 825,000           |
| <b>Total</b>                                      | <b>5,281,600</b>      | <b>10,815,000</b>  | <b>10,815,000</b>    | <b>5,000,000</b>   | <b>1,145,000</b>  |
| <b>Special Assessment Funds To:</b>               |                       |                    |                      |                    |                   |
| General Fund                                      | 15,700                | 28,600             | 28,600               | 19,800             | 14,900            |
| Capital Transit                                   | 30,000                | 30,000             | 30,000               | 30,000             | 30,000            |
| Sewer   | 1,230,500             | -                  | -                    | -                  | -                 |
| <b>Total</b>                                      | <b>1,276,200</b>      | <b>58,600</b>      | <b>58,600</b>        | <b>49,800</b>      | <b>44,900</b>     |
| <b>Total Support To Other<br/>Funds</b>           | <b>\$ 110,007,300</b> | <b>115,670,000</b> | <b>115,649,000</b>   | <b>103,152,400</b> | <b>87,895,300</b> |

# SUPPORT FROM OTHER FUNDS

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

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## SUPPORT FROM OTHER FUNDS

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

# CITY AND BOROUGH OF JUNEAU

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

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

\*\* Includes Replacement Reserves

# CHANGES IN FUND BALANCES – FY12

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

# CHANGES IN FUND BALANCES OVERVIEW

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## Summary

The City and Borough's budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies. The projected general governmental fund balance carryovers include the Assembly's policy of maintaining the general governmental emergency operating reserves at 5% of the operating budget. The exception to this practice has been the decision by the Assembly and supported by Juneau's voters to work towards building a \$10 million Sales Tax Budget (Rainy Day Fund) Reserve. The Budget Reserve is intended to help balance operations during difficult financial years. The projected balance in the Budget Reserve at the end of FY12 is \$8.631 million. The Assembly had approved removing \$1 million during FY12 to help cover the projected budget shortfall but this became unnecessary due to a one-time increase in State Community Revenue Sharing and continued cost saving measures. .

## Individual Funds

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

**General Fund** – The budget as presented projects \$7,400 carry forward of fund balances for years after FY12, excluding the \$3.0 million set aside as part of the general governmental emergency reserves. In order to balance the FY12 operating budgets we are projecting to use \$3.945 million in FY12 fund balance to meet our operating needs. For the Emergency Reserves, the Assembly has adopted a policy to set aside an amount equal to 5% of our operating expenditures in an "Emergency Operating Reserve." The Emergency Reserve is divided between the General Fund (\$3.0 million) and the Road Service Area (\$1.0 million).

**Capital Transit** – The projected carryover for FY12 is \$157,600. Our fund balance target is equal to the 10% of Transit's revenues or approximately \$80,000. We are carrying this fund balance because revenues can vary (budget to actual) as much as 10% during a budget year. Any amounts in excess of the 10% target are carried over as fund balance to smooth fluctuations in revenue and to assist in funding increased costs.

**Marine Passenger Fee** – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is \$1,800 for FY12.

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

**Eaglecrest** – The ending FY12 fund balance deficits are projected to be \$(442,500). Prior to FY07, Eaglecrest had experienced several bad ski seasons in a row resulting in a significant fund deficit. The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit. Eaglecrest has been able to reduce its fund balance deficit from a high of just under \$1 million at the end of FY07.

**Education Operating and Special Revenue/Other** – These fund balances are managed by the Juneau School District Board of Education. The District's Operating Fund includes reserves and designated monies not available for spending, \$1,627,400 for FY12. The District tries to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1,556,100 for FY12 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

# CHANGES IN FUND BALANCES OVERVIEW

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**Lands and Resource Management** – The projected carryover for FY12 is \$1,993,900. Reserves of \$836,900 for FY12, from loan repayments, are set aside for replacement of floatplane engines. Lands and Resources is currently being used to account for the noise abatement program (funded with marine passenger fees) associated with commercial floatplane noise impacting residential areas. These funds are restricted for noise abatement loans and are not considered available for other general governmental functions.

**Roaded Service Area** – The budget as presented will carry over \$33,000 for FY12 in fund balance (this excludes, \$1,000,000 set aside as part of the general governmental emergency reserves and \$12,000 in restricted funds under the Secured Rural Schools/Roads Reserves program).

**Fire Service Area** – The total projected carryover is \$150,600 for FY12. These funds are restricted for fire related purposes. The ending FY12 balance represents approximately 4% of annual operations. See the General Fund narrative on the previous page for a discussion on the General Fund, Roaded Service Area and Fire Service Area fund balances.

**Downtown Parking** – The total projected carryover is \$87,700 for FY12. This balance is restricted and not considered available for other general governmental functions.

**Sales Tax** – Sales tax funds are used for a variety of functions including general operations, capital projects and Emergency Budget Reserves. The total projected carryovers for FY12 is \$139,400 (excluding reserves of \$8,630,600 for FY12). The FY12 ending balance is as follows –

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

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

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

**Enterprise Funds (for all funds)** – The total projected carryover of \$33,888,500 for FY12 represents expendable resources and not retained earnings balances. The accrual method of accounting required for these funds results in retained earnings being generated without available spendable resources. The amount available for operations will be the lessor of working capital or available resources (cash). These amounts, where noted, also include available reserves set aside for fixed asset replacement.

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

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



# CHANGES IN FUND BALANCES OVERVIEW

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

**Fleet Services** – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$3,110,100 for FY12. Approximately \$378,700 for FY12 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund balance will be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc). The Equipment Acquisition fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

**Risk Management** – The total projected carryover for FY12 is \$2,705,100. The individual ending components of this balance are made up of \$1,726,600 Health & Wellness, \$779,800 Safety & Workers Compensation, \$103,000 General/Auto Liability, \$62,200 Employee Practice/Property, \$4,200 Special Coverage, and \$29,300 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of \$1,900,000 be retained in the reserves. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

**LID's** – The fund balance (deficit) carryover is \$(928,500) for FY12 and comprised of the sewer and water extension and consolidated LID fund balances. The water and sewer extension fund balances represent amounts available for future expansion of the water and sewer lines and comprise \$430,500 for FY12. Consolidated LID's carryover balance is projected to be a deficit of \$(1,359,000) for FY12. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

**Debt Service** – The total projected carryover is \$4,616,000 for FY12, of which \$4,400,200 is reserved and \$211,100 in unreserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1M and \$7.717M School bond issues. The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

**Jensen-Olson Arboretum** – The projected carryover is \$2,174,800 for FY12, of which \$2,097,200 is reserved and \$77,600 is unreserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term "arboretum" means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

# **PROPERTY ASSESSMENT AND TAXATION**



# PROPERTY ASSESSMENT AND TAXATION

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## COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

### **Areawide:**

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

### **Roaded Service Area, SA#9:**

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

### **Fire Service Area, SA#10:**

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

## ASSESSED VALUES CHANGES

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

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

The Assessor is projecting, net of property appeals, the FY12 (calendar 2011) areawide taxable assessed values at \$4.088 billion. This amount includes both real and business personal property assessments. This represents an increase of \$130.9 million or 3.3% over the previous year. The City Assessor attributes the assessed value growth to additions of real and business personal property by the Greens Creek and Coeur Kensington mines, with the majority of this value increase coming from the Kensington mine. The Kensington mine, while under development for many years, began production on June 24, 2010.

# PROPERTY ASSESSMENT AND TAXATION

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

## 2010 TO 2011 ASSESSED VALUES CHANGES BY PROPERTY TYPE *(estimated)*

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

## PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

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

## MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$4.088 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.2% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

| <u>Mill Levy</u>         | <u>FY07</u>  | <u>FY08</u>   | <u>FY09</u>  | <u>FY10</u>   | <u>Adopted FY11</u> | <u>Adopted FY12</u> |
|--------------------------|--------------|---------------|--------------|---------------|---------------------|---------------------|
| <b>Operational</b>       |              |               |              |               |                     |                     |
| Areawide                 | 6.71         | 6.97          | 6.22         | 7.11          | 6.98                | 6.56                |
| Roaded Service Area      | 2.26         | 2.07          | 2.60         | 1.95          | 1.93                | 2.24                |
| Capital City Fire/Rescue | <u>0.29</u>  | <u>0.22</u>   | <u>0.34</u>  | <u>0.20</u>   | <u>0.35</u>         | <u>0.46</u>         |
| Total Operational        | 9.26         | 9.26          | 9.16         | 9.26          | 9.26                | 9.26                |
| <b>Debt Service</b>      | <u>0.91</u>  | <u>1.11</u>   | <u>1.21</u>  | <u>1.34</u>   | <u>1.25</u>         | <u>1.29</u>         |
| <b>Total Mill Levy</b>   | <u>10.17</u> | <u>10.37</u>  | <u>10.37</u> | <u>10.60</u>  | <u>10.51</u>        | <u>10.55</u>        |
| Mill Change              |              | <u>0.20</u>   | <u>-</u>     | <u>0.23</u>   | <u>(0.09)</u>       | <u>0.04</u>         |
| % Change                 |              | <u>1.97 %</u> | <u>- %</u>   | <u>2.22 %</u> | <u>(0.85) %</u>     | <u>0.38 %</u>       |

# PROPERTY ASSESSMENT AND TAXATION

The 2011 property assessments do not include \$198.8 million in required State exemptions for 1,425 senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY12 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.1 million.

In 1995, the CBJ voters' approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The debt service mill levy has been defined to be the total amount of general governmental support to the debt service fund less amounts received from the State's School Construction Debt Reimbursement Program. The operating mill levy for FY12 is 9.26 mills, unchanged in total from FY11. The debt mill levy has increased from 1.25 mills to 1.29 mills. This brings the total FY12 levy to 10.55. (*See the "Major Revenue Analysis" for further explanation*).

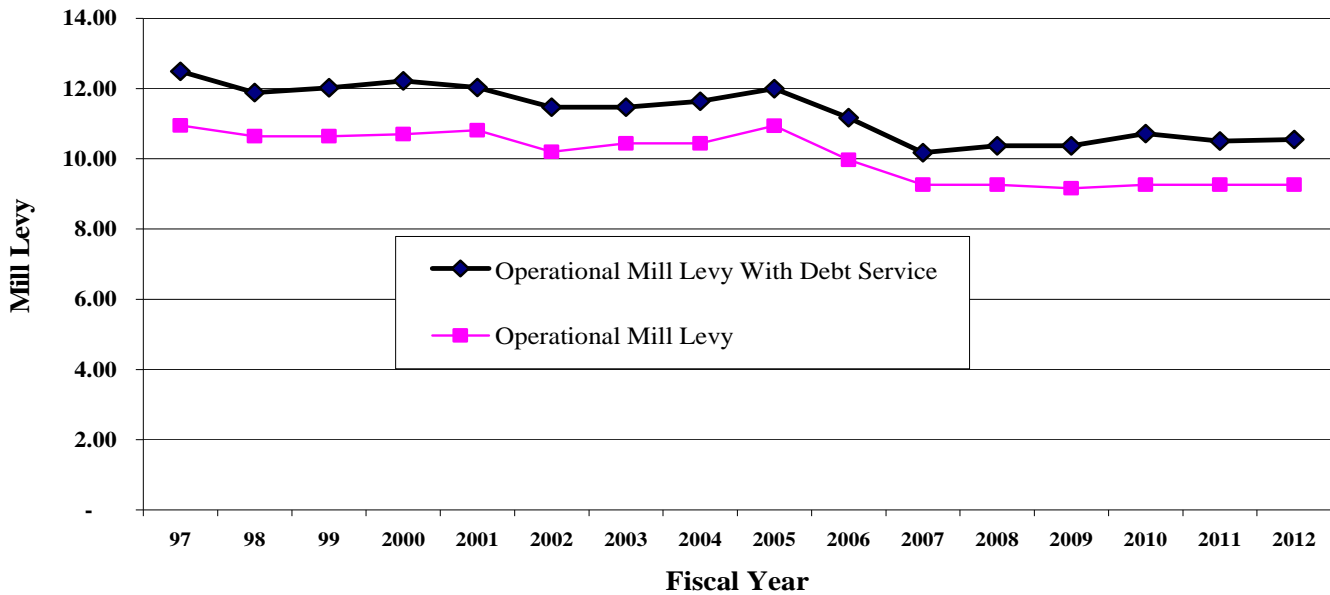
## Mill Levy History

| FISCAL<br>YEAR | DEBT SER<br>MILL LEVY<br><br>(Tax Revenues<br>recorded in Debt<br>Service Fund) | SERVICE AREA<br>OPERATIONAL MILL LEVIES |                     |                           | OVERLAPPING MILL LEVY TOTALS |                             |                                   |
|----------------|---|---|---------------------|---------------------------|------------------------------|-----------------------------|-----------------------------------|
|                |   | Areawide<br>Operating                   | Roaded<br>Operating | Fire Service<br>Operating | Areawide &<br>Debt Service   | Areawide,<br>DS &<br>Roaded | Areawide,<br>DS, Roaded<br>& Fire |
| 1997           | 1.54  | 3.86                                    | 6.03                | 1.06                      | 5.40                         | 11.43                       | 12.49                             |
| 1998           | 1.25  | 3.95                                    | 5.71                | 0.98                      | 5.20                         | 10.91                       | 11.89                             |
| 1999           | 1.38  | 4.23                                    | 5.48                | 0.93                      | 5.61                         | 11.09                       | 12.02                             |
| 2000           | 1.52  | 4.60                                    | 5.18                | 0.92                      | 6.12                         | 11.30                       | 12.22                             |
| 2001           | 1.22  | 4.88                                    | 5.19                | 0.74                      | 6.10                         | 11.29                       | 12.03                             |
| 2002           | 1.27  | 4.73                                    | 4.72                | 0.75                      | 6.00                         | 10.72                       | 11.47                             |
| 2003           | 1.03  | 4.97                                    | 4.72                | 0.75                      | 6.00                         | 10.72                       | 11.47                             |
| 2004           | 1.20  | 5.52                                    | 4.24                | 0.68                      | 6.72                         | 10.96                       | 11.64                             |
| 2005           | 1.06  | 5.55                                    | 4.69                | 0.70                      | 6.61                         | 11.30                       | 12.00                             |
| 2006           | 1.19  | 6.32                                    | 3.30                | 0.36                      | 7.51                         | 10.81                       | 11.17                             |
| 2007           | 0.91  | 6.71                                    | 2.26                | 0.29                      | 7.62                         | 9.88                        | 10.17                             |
| 2008           | 1.11  | 6.97                                    | 2.07                | 0.22                      | 8.08                         | 10.15                       | 10.37                             |
| 2009           | 1.21  | 6.22                                    | 2.60                | 0.34                      | 7.43                         | 10.03                       | 10.37                             |
| 2010           | 1.34  | 7.11                                    | 1.95                | 0.20                      | 8.45                         | 10.40                       | 10.60                             |
| 2011           | 1.25  | 6.98                                    | 1.93                | 0.35                      | 8.23                         | 10.16                       | 10.51                             |
| 2012           | 1.29  | 6.56                                    | 2.24                | 0.46                      | 7.85                         | 10.09                       | 10.55                             |

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

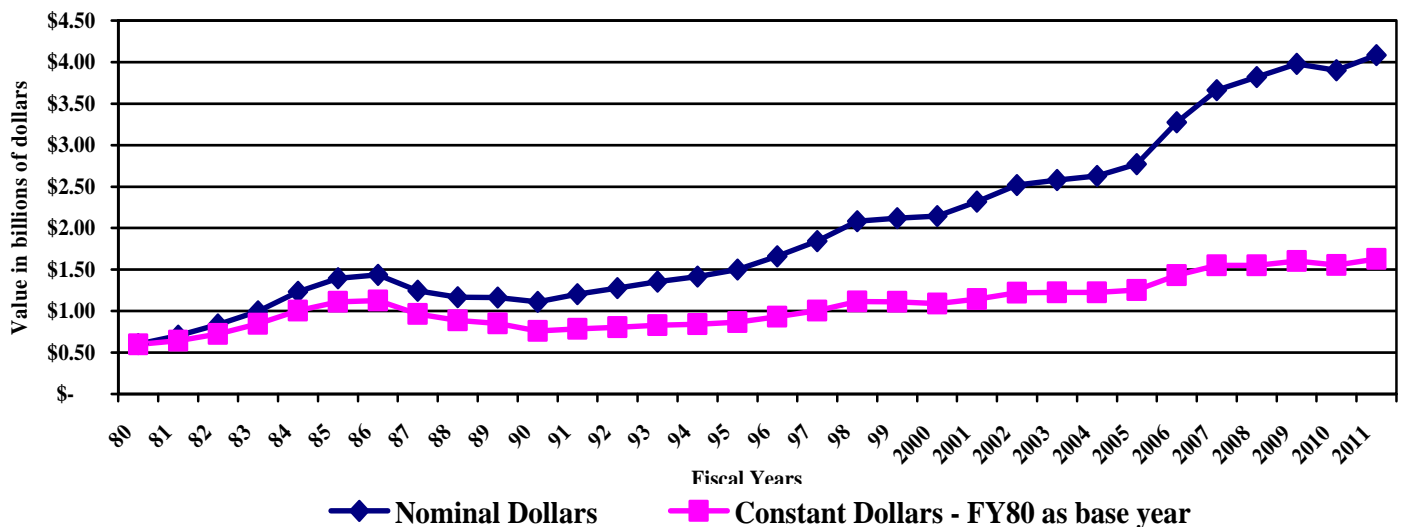
# PROPERTY ASSESSMENT AND TAXATION

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



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

## Assessed Values



# **MAJOR REVENUE ANALYSIS**





# MAJOR REVENUES

## REVENUE FROM LOCAL SOURCES

### PROPERTY TAX REVENUES

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

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

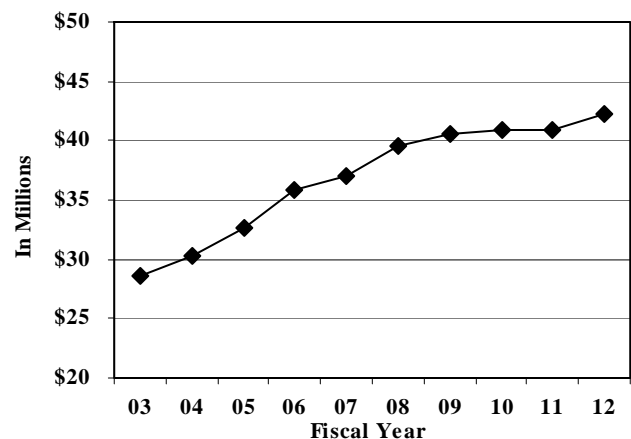
Under this section, the State requires the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The estimated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

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY11 mill levy was adopted on May 19, 2010 (Charter provision 9.7).

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

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

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



FY03-11 are based on actual collections.

FY12 is based on assessed value projections.

# MAJOR REVENUES

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## SALES TAX REVENUES

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

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

### GENERAL SALES TAX

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

#### PERMANENT SALES TAX

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

#### TEMPORARY 1% SALES TAX

- January 1, 2001 – December 31, 2005. This 1% tax was voter approved to fund the Repair and Rehabilitation of Schools, the Expansion and Improvement of Bartlett Regional Hospital, and the Construction of a Recreational Facility at Savikko Park.
- January 1, 2006 – September 30, 2008. This 1% tax was voter approved to fund a multiple project package including a Downtown Parking and Transit Center, Statter Harbor Improvements, Areawide Sewer Expansion and Eaglecrest Ski Area Mid-Mountain Chairlift.
- October 1, 2008 – September 30, 2013. This 1% tax was voter approved to fund another multiple project package including a Public Works Consolidated Shop, Areawide Sewer Infrastructure, Airport Renovation, Statter Harbor Boat Launch Ramp and Trailer Parking, Deferred Maintenance on CBJ Buildings and the Local Portion of Debt for Elementary School Renovations.

#### TEMPORARY 3% SALES TAX

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

The 4% general sales tax (1% permanent and 3% temporary) is one of the largest sources of revenue supporting the city's operations, with revenue projections of \$31.22M in FY11. This represents a 3.3% increase from FY10's projected actuals, reflecting expected growth in this revenue.

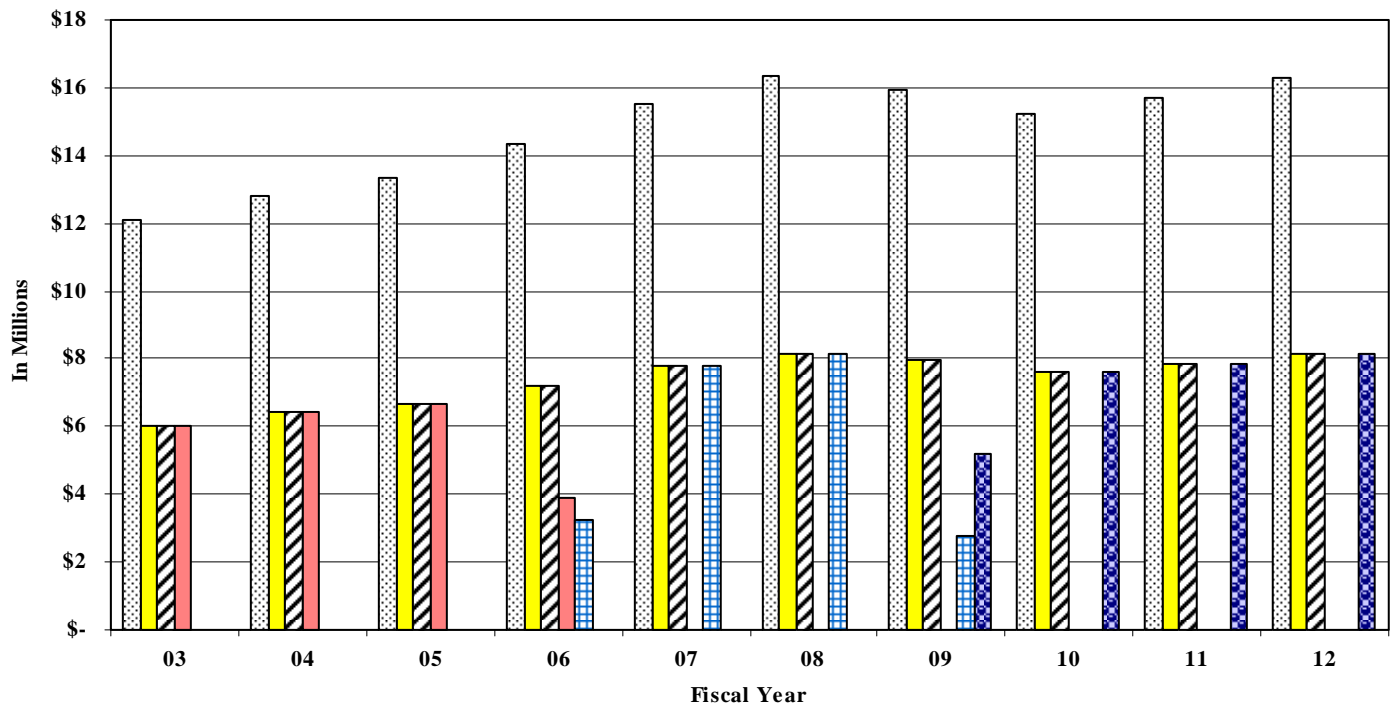
# MAJOR REVENUES

## GENERAL SALES TAX

FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.



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

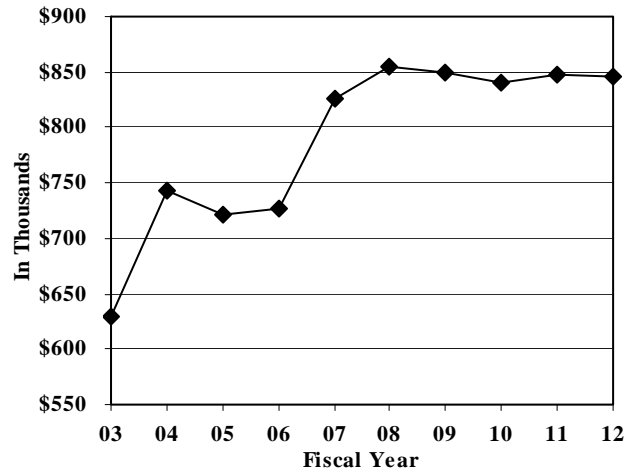
# MAJOR REVENUES

## LIQUOR SALES TAX

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

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

In reviewing the historical graph presented here, it can be seen that this revenue source had been experiencing slow steady growth from FY03 up through FY08. The large increase in FY04 reflects late FY03 filings included in FY04's revenue number. This also explains why there is a drop in FY05 revenue compared to FY04's. The small decreases in FY09, and then hold relatively steady through FY12.



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

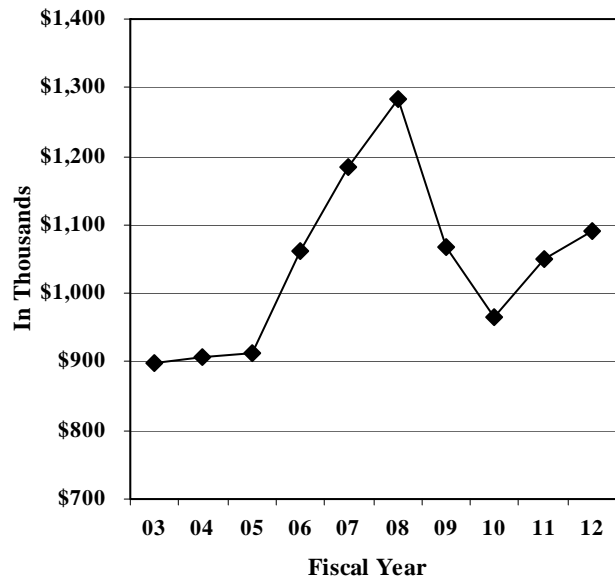
# MAJOR REVENUES

## HOTEL-MOTEL ROOM TAX

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

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

As can be seen in the graph, from it's lowest point in the last ten years, in FY03, this source of revenue has steadily increased to a peak of \$1.28M in FY08. And although revenue generated from this source was at its all-time high in FY08, based on current independent traveler data, the shorter legislative sessions, and the economic recession, it is anticipated that there will be a continuing decline in FY10 of 9.54% (or \$101.8K), with another decrease of 3.63% (or \$35K) in FY11.



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

# MAJOR REVENUES

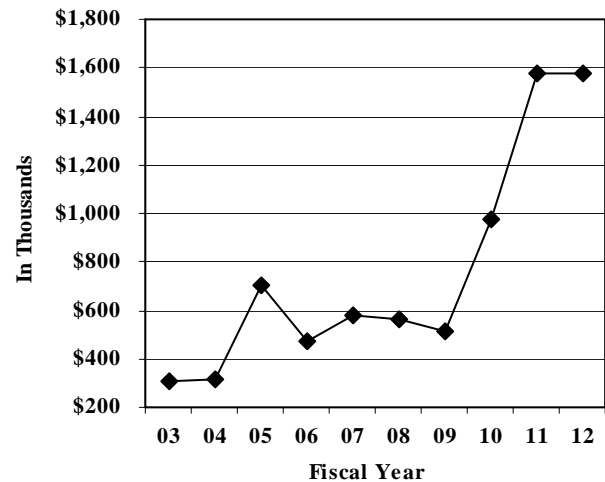
## TOBACCO EXCISE

On January 1, 1991, a 6% Excise Tax on the wholesale price of tobacco products went into effect (CBJ Ordinance 69.08). This tax, approved by the voters in October 1990, placed a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale.

On October 7, 2003, local voters approved a change to this tax. Effective January 1, 2004, the tax on cigarettes increased from 6% of the wholesale price (~\$0.15/pack) to \$0.30/pack and the tax on other tobacco products increased from 6% to 12% of the wholesale price. This change generated a significant increase in this revenue in FY05, the first full year of the tax increase, due to both the tax increase and tobacco purchasers stocking up prior to the increase taking effect. In FY06, this revenue dropped from FY05's level due to tobacco purchases dropping back to normal, and continued at that level through FY09.

On October 6, 2009, voters again approved an increase in this tax. Effective January 1, 2010, the tax on cigarettes increased from \$.30 to \$1.00 per pack and from 12% to 45% on the wholesale price of other tobacco products. This change is expected to generate a significant increase in the FY10, FY11 and FY12 revenues. However, our initial indications are that the increase in tax may be resulting in a reduction in tobacco purchases.

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



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

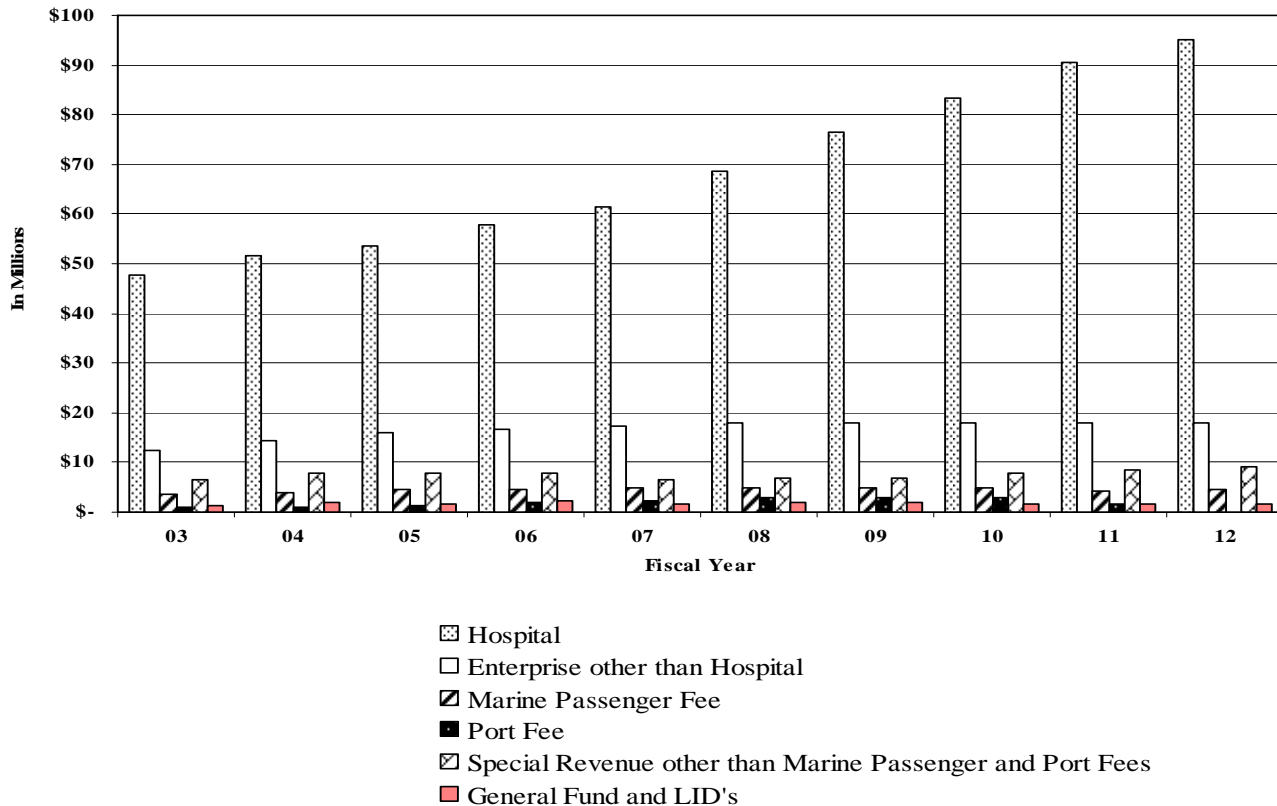
## OTHER LOCAL REVENUES

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

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

# MAJOR REVENUES

## USER FEES AND PERMITS



FY03-09 are based on actual revenues collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

As can be seen by the graph, the Hospital's user fees are by far the largest source of this type of revenue, increasing steadily over the last seven years, up through FY09 Actuals. It is expected that this revenue source will continue to increase in FY10 (by 9.38% or \$7.1M) and again in FY11 (by 8.49% or \$7.08M), due to an increase in the hospital's rates and anticipated service growth.

The second largest source of user fee revenue is the remaining enterprise funds. This group consists of the Airport, Harbors and Docks, Water, Sewer and Waste Management. This revenue source shows a gradual increase over the seven years between FY03 and FY09, with relatively stable revenues projected in FY10 and FY11-12.

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

Special Revenue other than the Marine Passenger and Port fees consist of sales tax resale cards, Capital Transit, School District, Centennial Hall, Library, Land, Eaglecrest, Downtown Parking, Flower Baskets, Parks and Recreation and Police. As can be seen by the User Fees and Permits graph on the previous page, this revenue fluctuates from year to year, depending on what is happening in any particular year. There is an expected increase of 10.65% (or \$743K) in FY10 Projected Actuals from FY09 which is primarily due to the School District's projected increase in this revenue category. Then, in FY11, another increase is projected, 10.29% (or \$795K), primarily due to the new Dimond Park Aquatic Center (\$405.1K), the new Downtown Parking Garage (\$131.1K) and the School District (\$183.5K).



# MAJOR REVENUES

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. Although this revenue normally remains relatively stable from year to year, there is an expected decrease in FY10 of 12.87% (or \$251.2K), due to a projected decrease in building permits (\$112.5K) and an increase in ambulance bad debt (\$153K). Revenues are expected to remain at FY10's level through FY11-12.

## PORT TONNAGE FEE

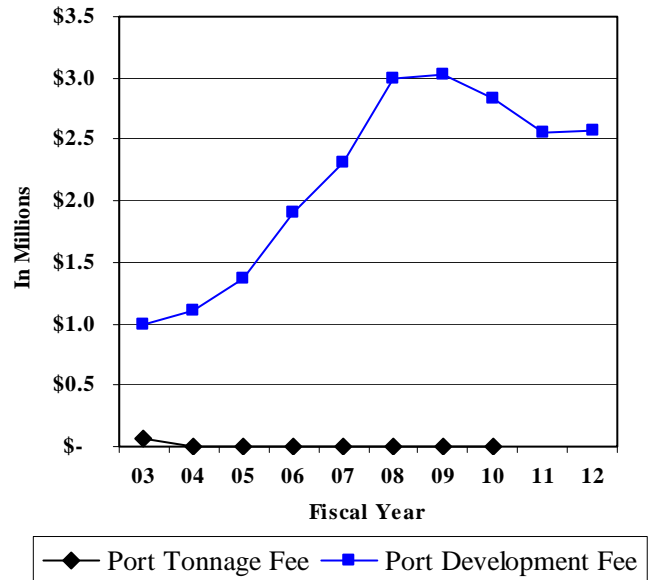
Effective March 23, 1990, a "Port Dues" based on net cruise ship tonnage was adopted. The intent of the dues was to pay for improvements to dock and port facilities used by cruise ship passengers. The initial port dues rate of \$.05 per net registered ton in 1990 was reviewed and adjusted annually based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

## PORT DEVELOPMENT FEE

Although the Port Tonnage Fee noted above was not extended, a Port Development Fee was adopted, effective May 15, 2002, imposing \$1.73 per passenger on every vessel carrying passengers for compensation into the CBJ not otherwise exempted. This resolution was repealed July 1, 2002 and replaced with a new fee, effective July 1, 2002 to remain in effect until December 31, 2006.

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

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



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

FY03-10 are based on actual collections.

FY11-12 are based on projections.

for all passengers on all vessels, unless otherwise exempted, took effect. The new rate of \$3.00 per arriving passenger per day for all vessels will become effective January 1, 2007 and will remain in effect until January 7, 2011. On November 29, 2010, the Assembly removed the sunset provision.

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

The Port Development Fee is expected to generate \$2.8M in FY10 (a 6.74% decrease) and \$2.6M in FY11 and \$2.6 in FY12 based on current projections of the cruise ship passengers visits.

# MAJOR REVENUES

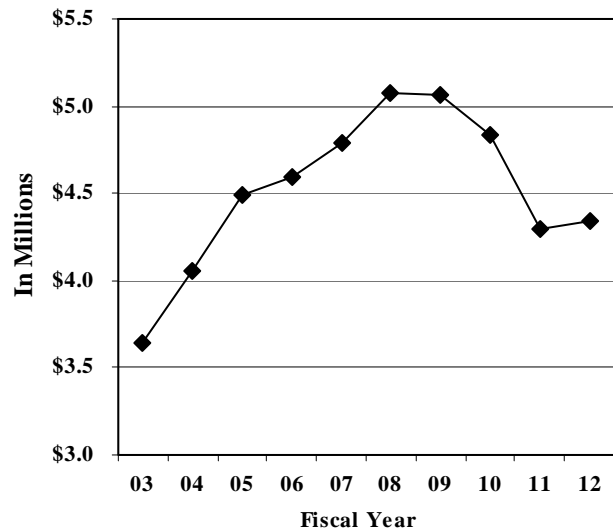
## MARINE PASSENGER FEE

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

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

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

As can be seen in the graph, this revenue had steadily increased from FY03 up through the summer of 2008. Starting in the summer of 2009, we started to experience a reduction in the total number of cruise ship passengers. This reduction appears to be due to the economic recession and its impact on tourism in general. We are expecting passenger fee revenue to drop in FY10, by 4.38% (or \$221.7K), and continue declining in FY11 with a decrease of 11.19% (or \$491.1K) and then start to recover in FY12 with an increase of \$53.1K or 1.2%.



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

## STATE MARINE PASSENGER FEE

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

# MAJOR REVENUES

## INVESTMENT INTEREST INCOME

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

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

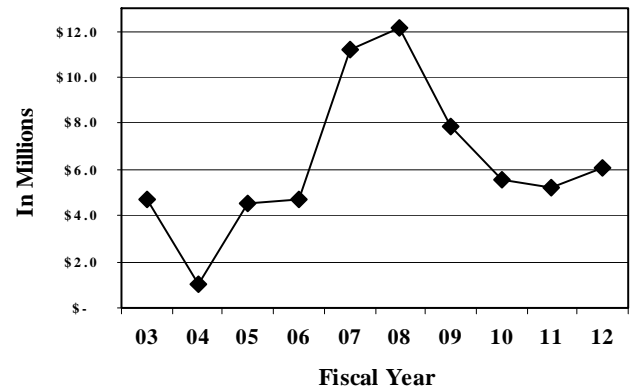
The average funds available for Central Treasury investment, over the last five (5) years (FY05-FY09), has ranged from a low of \$153.7 million in FY05 to a high of \$221.3 million in FY07.

In looking at the graph, there have been significant variations in earnings. These variations are primarily attributable to major changes made in the portfolio structure. In December 2003 the portfolio was split into three time horizons. The current portfolio's three time horizons are the short (0-1.5 yrs), the short/intermediate (1-5.5 yrs), and the intermediate (1-10 yrs). These changes were made to add value to the total portfolio by taking advantage of interest rate fluctuations in the different time horizons and balancing the duration of the portfolio.

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

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

In FY05, the federal funds rate began a steady increase, rising from 1.25% to 3.25% over the year. A decision was made to reduce the intermediate portfolio



FY03-09 are based on actual collections.

FY10-12 are based on projections.

in anticipation of this rise and reduce the effect of the short-term rate rise. These funds were transferred to the short/intermediate portfolio, which was able to take advantage of the same rising rates, resulting in income earnings over double from the prior fiscal year.

In FY06, the federal funds rate continued its rise from the prior year, ending at 5.25% by the end of the year. This produced a similar effect as FY05, with the intermediate portfolio suffering the most from the rate increase and the short/intermediate able to take advantage of the rising rates.

In FY07, the federal funds rate was held at 5.25% throughout the fiscal year. This stabilized interest rates and along with the increase of funds under investment, income rose sharply from FY06 earnings.

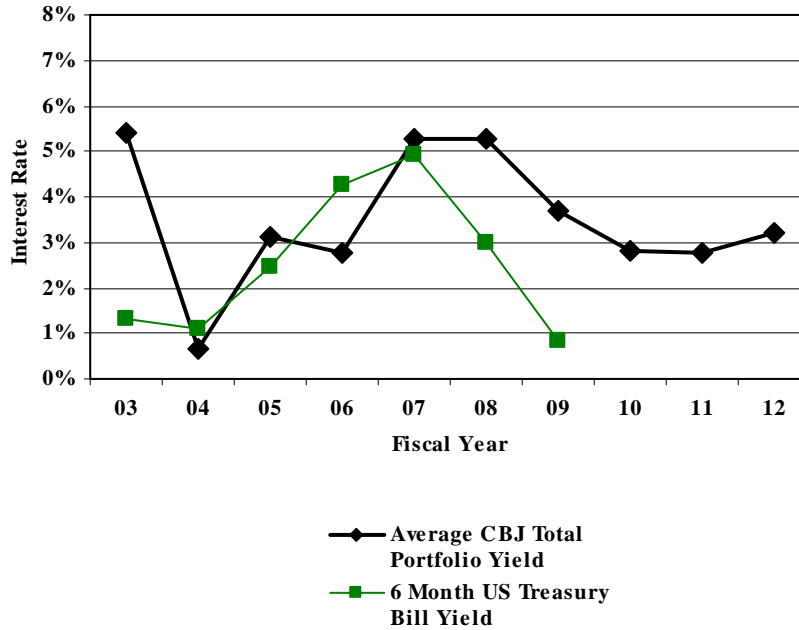
In FY08, the federal funds rate dropped from 5.25% to 2%, causing an increase in the market value of the portfolio, resulting in an increase in earnings for the fiscal year to the highest level over the past 5 years.

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

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

# MAJOR REVENUES

## Total Portfolio's Average Rate of Return:



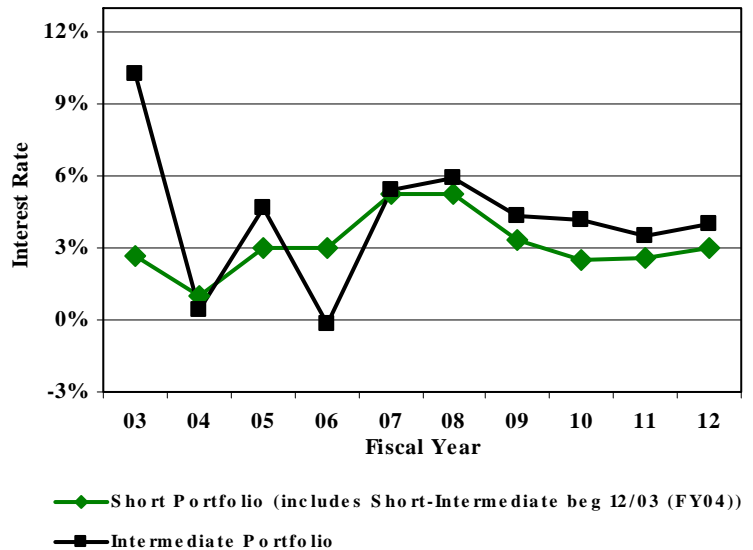
A seven-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here. Included in this graph are the FY10-12 projections of CBJ's average annual total return.

## Portfolio returns:

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

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

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



# MAJOR REVENUES

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## PROPERTY SALES AND RENTS

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

## MISCELLANEOUS LOCAL REVENUES

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

# MAJOR REVENUES

## REVENUE FROM STATE SOURCES

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

State Revenue Sharing:

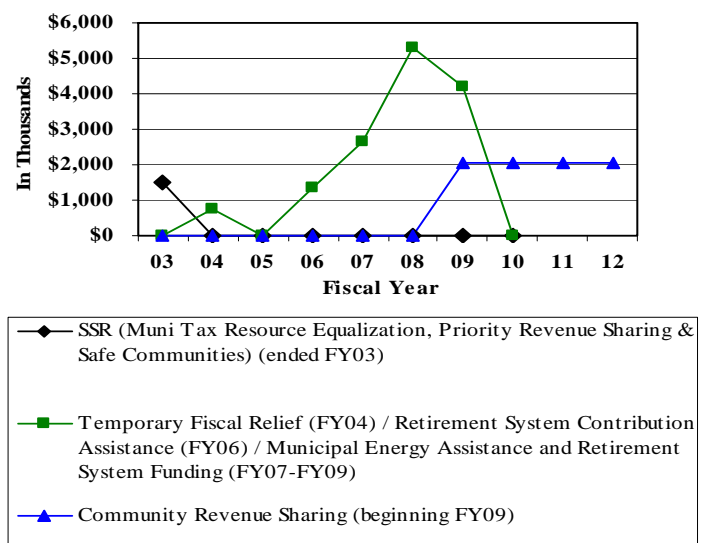
- **MUNI TAX RESOURCE EQUALIZATION, PRIORITY REV SHARING (ENDED FY03)**
- **SAFE COMMUNITIES (FY98-FY03) / TEMPORARY FISCAL RELIEF (FY04)**
- **RETIREMENT SYSTEM CONTRIBUTION ASSISTANCE (FY06)**
- **MUNICIPAL ENERGY ASSISTANCE AND RETIREMENT SYSTEM FUNDING (FY07-FY09)**
- **COMMUNITY REVENUE SHARING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

The State Shared Revenue program has been in a state of flux since its progressive decline and final demise in FY03. The years FY04 - FY09 (excluding FY05) brought forth temporary relief through the mechanisms of the Safe Communities, Temporary Fiscal Relief, Retirement System Contribution Assistance and Municipal Energy Assistance and Retirement System Funding programs.

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

### COMMUNITY REVENUE SHARING

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



FY03-09 are based on actual revenue collected.

FY10-12 are based on budget projections.

### COMMUNITY REVENUE SHARING PAYMENTS

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

Based on the formula, it is estimated that the CBJ will receive \$2.03M in FY10-FY12 under this program.

# MAJOR REVENUES

## SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions, since FY03.

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

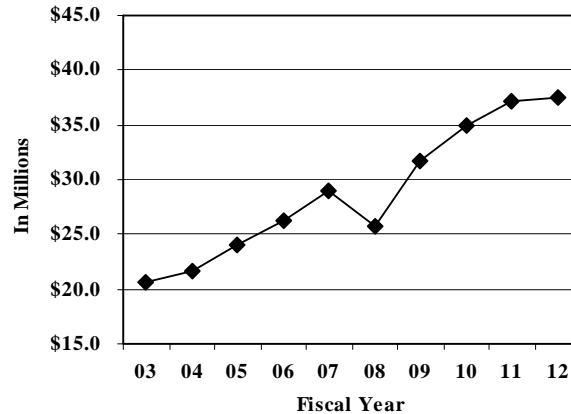
In FY05, the student count continued its decline, however the state contribution increased substantially (10.5% or \$2.27M). This increase is due to a 9.7% increase in the base student allocation (from \$4,169 to \$4,576).

In FY06, while student counts declined (from 5,298 to 5,225), funding increased (9.41% or \$2.25M) due to a 7.5% increase in the base student allocation (from \$4,576 to \$4,919).

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

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

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



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

FY12 is based on budget projections

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

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

## SCHOOL PERS/TRS FUNDING

Starting in FY08, the State has been providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District received \$10.63M in FY08, \$9.09M in FY09 and is expected to receive \$9.09M in FY10, \$8.956M in FY11 and \$9.224M in FY12.

# MAJOR REVENUES

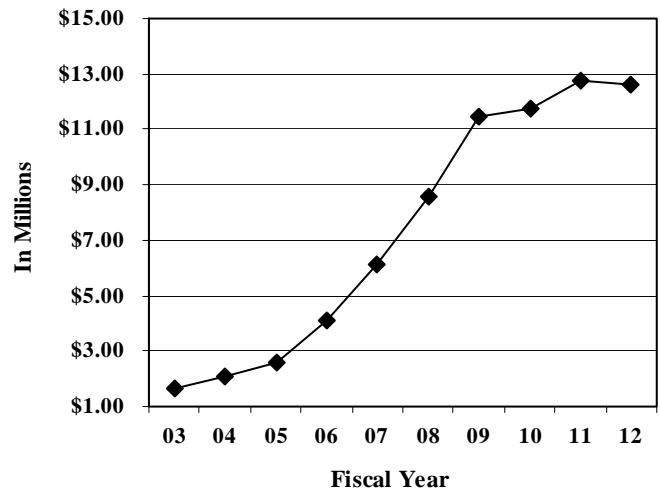
## SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

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

The increase in reimbursements in FY04-FY11 reflects new debt issued for the following: School District Major Maintenance Projects (\$18.545M issued in FY04), Thunder Mountain High School (TMHS) (\$1.455M issued in FY04), JDHS Renovation (\$12.5M issued in FY05), Floyd Dryden & Harborview repairs (\$6.945M issued in FY05), TMHS (\$8M issued in FY05; \$1.94M issued in FY06; 44.06M issued in FY07), Repair and Renovation to Glacier Valley Elementary School (\$5.995M issued in FY07), TMHS Furniture, Auditorium, Turf Field (\$17.1M issued in FY09), Renovations to Harborview and Glacier Valley Elementary Schools (\$22.4M issued in FY09), a new Valley Swimming Pool (\$662K issued in FY09 and \$11.245M issued in FY10), a covered playground for the Dzantik'i Heeni Middle School (\$1.17M issued in FY10), the remainder of the Valley Pool (\$7.58M to be issued in FY10), and the Gastineau School Repairs (\$6M to be issued in FY10 and \$5.8M to be issued in FY11).



FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

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

## OTHER STATE REVENUE SOURCES

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



# MAJOR REVENUES

## REVENUE FROM FEDERAL SOURCES

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

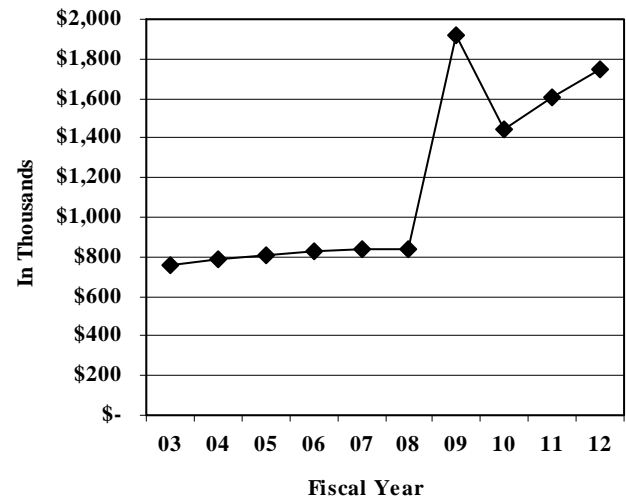
## FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

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

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

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



FY03-09 are based on actual revenue collected.

FY10 is based on estimated collections.

FY11-12 are based on budget projections.

PILT revenue for FY10 is projected to stay relatively constant from FY09 once the adjustment for the extra FY08 payment recorded in FY09 is taken into consideration. This revenue source is expected to increase by 11.33% or \$163K in FY11 and by 8.93% or \$143K in FY12.

# MAJOR REVENUES

## SECURE RURAL SCHOOLS/ROADS

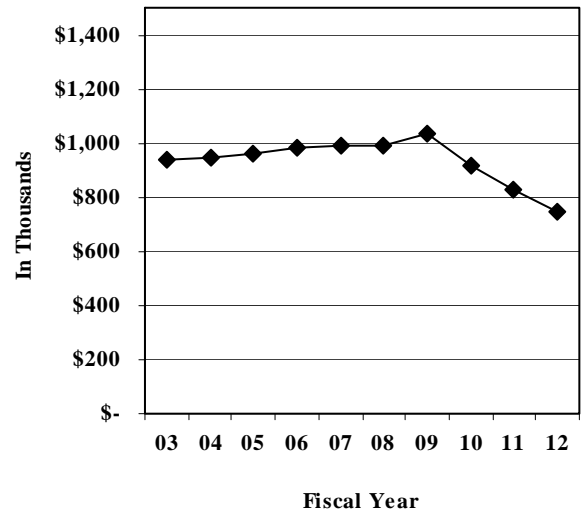
Under the National Forest Management Act and the Acts of May 23, 1908 and March 1, 1911, state governments received 25% of national forest receipts from national forest land within the administrative boundaries of the state. In accordance with the provisions of the AS 41.15.180, the CBJ received a prorated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

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

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

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

This program was to remain in effect for six years, federal fiscal years 2001 through 2006 (CBJ's fiscal years 2002 through 2007). The program received a one-time extension for FY08. This funding program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding will be reduced by 10% each year for the years FY10-FY12.



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

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

|             | Sch/Road  | Title III | Total     |
|-------------|-----------|-----------|-----------|
| FY03 Actual | 797,100   | 140,700   | 937,800   |
| FY04 Actual | 806,800   | 142,400   | 949,200   |
| FY05 Actual | 817,400   | 144,200   | 961,600   |
| FY06 Actual | 836,500   | 147,600   | 984,100   |
| FY07 Actual | 844,700   | 149,100   | 993,800   |
| FY08 Actual | 843,000   | 148,800   | 991,800   |
| FY09 Actual | 1,020,800 | 12,000    | 1,032,800 |
| FY10 Proj   | 919,400   | -         | 919,400   |
| FY11 Bud    | 827,400   | -         | 827,400   |
| FY12 Bud    | 744,700   | -         | 744,700   |

# MAJOR REVENUES

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## MISCELLANEOUS FEDERAL GRANTS

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

# **CAPITAL PROJECTS**



# CAPITAL PROJECTS

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## INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY12-17.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY12 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY12 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY12 is prepared after the budget process is completed.

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

## CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

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

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

# CAPITAL PROJECTS

## PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY12 that have been established by the Assembly, the PWFC and/or the City Manager. FY12 Capital Project funds may be available from the following sources:

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

## FY12 Adopted Capital Project Budget

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

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

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

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

A complete listing of all adopted FY12 – FY17 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication, **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2012 – 2017**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Year 2012**.

# **GENERAL GOVERNMENTAL FUNDS**

## **THIS SECTION INCLUDES:**

General Fund Summary  
Roaded Service Area Summary  
Fire Service Area Summary





# GENERAL FUND SUMMARY

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

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

# ROADED SERVICE AREA SUMMARY

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

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

# FIRE SERVICE AREA SUMMARY

|                              | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                              |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                      |                    |                   |
| Fire protection services     | \$ 2,967,800        | 3,203,500         | 3,350,800            | 3,388,600          | 3,522,300         |
| State grants                 | -                   | 10,000            | 10,000               | -                  | -                 |
| Federal grants               | 130,800             | 317,400           | -                    | 40,200             | 40,200            |
| <b>Total Expenditures</b>    | <b>3,098,600</b>    | <b>3,530,900</b>  | <b>3,360,800</b>     | <b>3,428,800</b>   | <b>3,562,500</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                      |                    |                   |
| Property Taxes               | 729,500             | 1,287,200         | 1,262,600            | 1,361,900          | 1,677,900         |
| State Shared Revenue         | 166,600             | -                 | -                    | -                  | -                 |
| State Grants                 | 18,500              | 10,000            | 9,900                | -                  | 11,000            |
| Federal Grants               | 130,800             | 317,400           | 65,800               | 40,200             | 65,800            |
| User Fees                    | 12,900              | 8,000             | 18,800               | 8,000              | 18,800            |
| Fire - Contracted Services   | 483,100             | 494,200           | 494,200              | 505,800            | 517,900           |
| Support from:                |                     |                   |                      |                    |                   |
| Sales Tax                    | 1,179,500           | 1,086,000         | 1,086,000            | 1,086,000          | 1,019,800         |
| Marine Passenger Fee         | 94,200              | 84,000            | 84,000               | 84,000             | 84,000            |
| Fund Balance (To) From       | 283,500             | 244,100           | 339,500              | 342,900            | 167,300           |
| <b>Total Funding Sources</b> | <b>\$ 3,098,600</b> | <b>3,530,900</b>  | <b>3,360,800</b>     | <b>3,428,800</b>   | <b>3,562,500</b>  |
| <b>FUND BALANCES</b>         | <b>\$ 657,400</b>   | <b>413,300</b>    | <b>317,900</b>       | <b>(25,000)</b>    | <b>150,600</b>    |

# NOTES

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# **MAYOR AND ASSEMBLY**



# MAYOR AND ASSEMBLY

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## MISSION STATEMENT

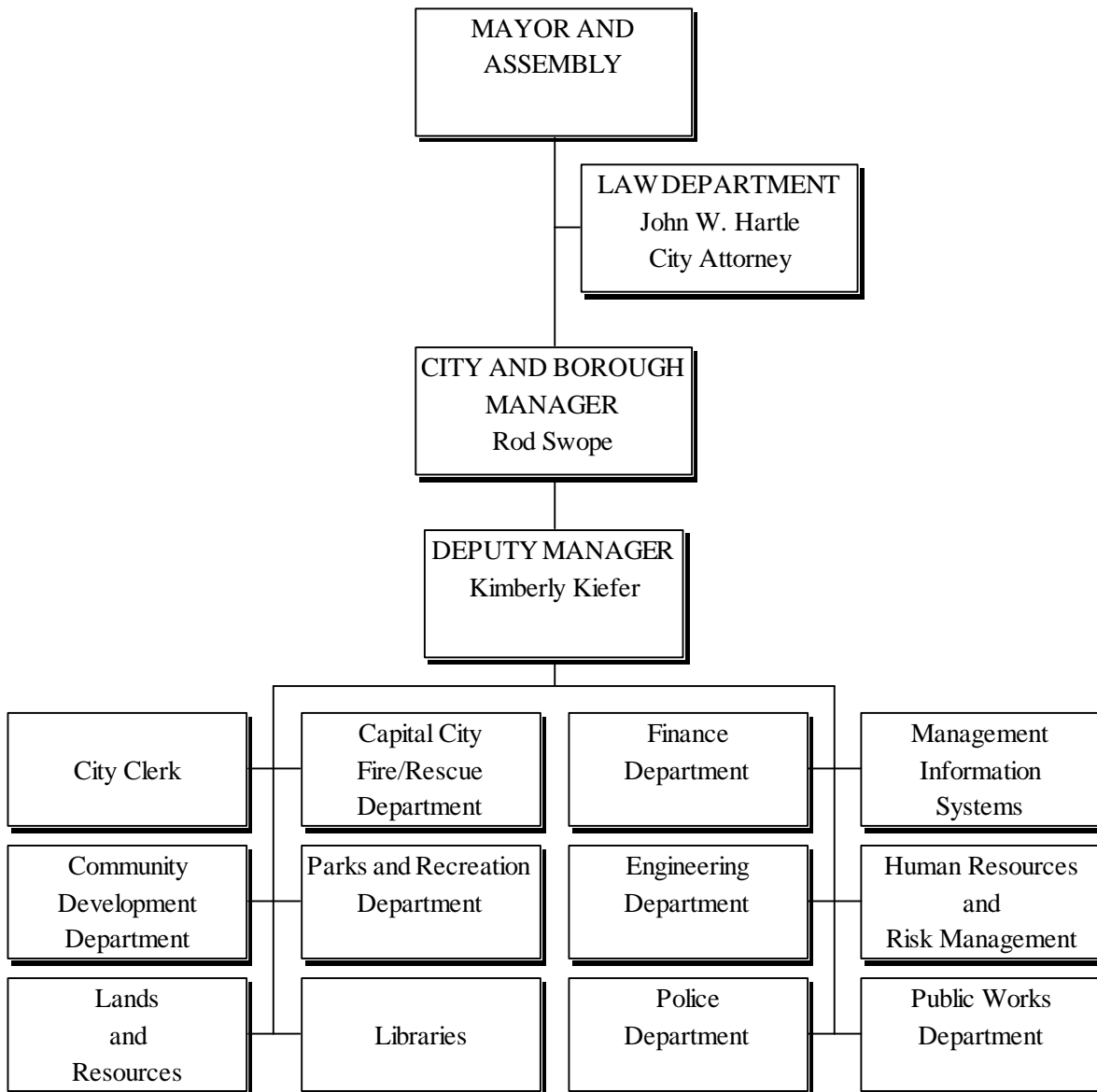
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly 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.

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**FY12 BUDGET**

**\$4,286,000**

## FUNCTIONAL ORGANIZATION CHART





# MAYOR AND ASSEMBLY

## COMPARATIVES

|                              | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                              |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                      |                    |                   |
| Personnel Services           | \$ 234,800          | 280,600           | 242,900              | 298,100            | 298,100           |
| Commodities and Services     | 344,900             | 444,900           | 410,600              | 446,900            | 448,900           |
| Better Capital City          | 423,800             | 500,000           | 475,000              | 500,000            | 500,000           |
| Other - Grants, etc.         | 2,246,500           | 2,412,100         | 2,392,300            | 1,833,200          | 3,039,000         |
| <b>Total Expenditures</b>    | <b>3,250,000</b>    | <b>3,637,600</b>  | <b>3,520,800</b>     | <b>3,078,200</b>   | <b>4,286,000</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                      |                    |                   |
| Interdepartmental Charges    | 55,400              | 45,300            | 45,300               | 45,300             | 45,300            |
| State Shared Revenue         | 7,800               | -                 | -                    | -                  | -                 |
| Support from:                |                     |                   |                      |                    |                   |
| Sales Tax                    | 475,000             | 500,000           | 500,000              | 500,000            | 500,000           |
| Liquor Sales Tax             | 157,000             | -                 | -                    | -                  | -                 |
| Tobacco Excise Tax           | 273,600             | 1,307,700         | 1,307,700            | 1,264,600          | 1,224,600         |
| Marine Passenger Fee         | 388,400             | 548,400           | 548,400              | 56,300             | 1,256,300         |
| Capital Projects             | 182,000             | -                 | -                    | -                  | -                 |
| General Fund                 | 1,710,800           | 1,236,200         | 1,119,400            | 1,212,000          | 1,259,800         |
| <b>Total Funding Sources</b> | <b>\$ 3,250,000</b> | <b>3,637,600</b>  | <b>3,520,800</b>     | <b>3,078,200</b>   | <b>4,286,000</b>  |
| <b>STAFFING</b>              | <b>9.00</b>         | <b>9.00</b>       | <b>9.00</b>          | <b>9.00</b>        | <b>9.00</b>       |
| <b>FUND BALANCE</b>          | <b>N/A</b>          | <b>N/A</b>        | <b>N/A</b>           | <b>N/A</b>         | <b>N/A</b>        |

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

## BUDGET HIGHLIGHT

The Mayor and Assembly's FY12 Adopted Budget represents an increase of \$1,207,800 (39.2%) over the FY12 Approved Budget.

### The significant budgetary change is:

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

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

|   | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|---|---------------------|-------------------|----------------------|--------------------|-------------------|
|   |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>Operations:</b>                          |                     |                   |                      |                    |                   |
| Personnel Services                          | \$ 234,800          | 280,600           | 242,900              | 298,100            | 298,100           |
| Commodities and Services                    | 199,600             | 268,900           | 254,600              | 270,900            | 272,900           |
| <b>Totals</b>                               | <b>434,400</b>      | <b>549,500</b>    | <b>497,500</b>       | <b>569,000</b>     | <b>571,000</b>    |
| <b>Assembly Grants:</b>                     |                     |                   |                      |                    |                   |
| Arts and Humanities Council                 | 175,800             | 175,800           | 175,800              | 175,800            | 175,800           |
| Social Service Advisory Board               | 733,300             | 814,600           | 814,600              | 814,600            | 814,600           |
| Juneau Youth Services                       | 39,600              | 39,600            | 39,600               | 39,600             | 39,600            |
| Juneau Alliance for Mental Health, Inc.     | 410,400             | 410,400           | 410,400              | 410,400            | 410,400           |
| <b>Total</b>                                | <b>1,359,100</b>    | <b>1,440,400</b>  | <b>1,440,400</b>     | <b>1,440,400</b>   | <b>1,440,400</b>  |
| <b>Special Contracts:</b>                   |                     |                   |                      |                    |                   |
| Lobbyist                                    | 145,300             | 166,000           | 156,000              | 166,000            | 166,000           |
| Hearing Officers                            | -                   | 10,000            | -                    | 10,000             | 10,000            |
| <b>Totals</b>                               | <b>145,300</b>      | <b>176,000</b>    | <b>156,000</b>       | <b>176,000</b>     | <b>176,000</b>    |
| <b>Community Projects:</b>                  |                     |                   |                      |                    |                   |
| Juneau Festival Committee                   | 33,000              | 33,000            | 33,000               | 33,000             | 33,000            |
| Douglas Fourth of July                      | 3,500               | 3,500             | 3,500                | 3,500              | 3,500             |
| Sealaska Hertiage - Celebration (1)         | 20,000              | -                 | -                    | 20,000             | 20,000            |
| Juneau Economic<br>Development Council      | 250,000             | 298,700           | 298,700              | 250,000            | 250,000           |
| Juneau Small Business<br>Development Center | 30,000              | 30,000            | 30,000               | 30,000             | 30,000            |
| Downtown Ambassador Program                 | 40,700              | 56,300            | 56,300               | 56,300             | 56,300            |
| United Way Compass III Project              | 30,000              | -                 | -                    | -                  | -                 |
| Franklin Dock Enterprises, LLC              | 180,200             | -                 | -                    | -                  | 500,000           |
| Alaska Juneau (AJ) Dock, LLC                | -                   | 192,100           | 192,100              | -                  | 700,000           |
| Juneau Human Rights Commission              | -                   | 5,300             | 5,300                | -                  | -                 |
| Juneau Commissions on Aging                 | -                   | 2,800             | 2,800                | -                  | -                 |
| Arctic Winter Games                         | -                   | 50,000            | 30,200               | -                  | -                 |
| Juneau Homeless Respite Care                | -                   | -                 | -                    | -                  | 5,800             |
| Shoreside Power                             | 300,000             | 300,000           | 300,000              | -                  | -                 |
| Better Capital City                         | 423,800             | 500,000           | 475,000              | 500,000            | 500,000           |
| <b>Totals</b>                               | <b>1,311,200</b>    | <b>1,471,700</b>  | <b>1,426,900</b>     | <b>892,800</b>     | <b>2,098,600</b>  |
| <b>Total Expenditures</b>                   | <b>\$ 3,250,000</b> | <b>3,637,600</b>  | <b>3,520,800</b>     | <b>3,078,200</b>   | <b>4,286,000</b>  |

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

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

# MAYOR AND ASSEMBLY

## STAFFING DETAIL

|                       | FY11<br>Amended    |                                       | FY12<br>Approved   |                                       | FY12<br>Adopted    |                                       |
|-----------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|--------------------|---------------------------------------|
|                       | No.<br><u>Pos.</u> | Salary &<br>Benefits<br><u>Budget</u> | No.<br><u>Pos.</u> | Salary &<br>Benefits<br><u>Budget</u> | No.<br><u>Pos.</u> | Salary &<br>Benefits<br><u>Budget</u> |
| <b>CLASS TITLE:</b>   |                    |                                       |                    |                                       |                    |                                       |
| 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              | -                  | 202,600                               | -                  | 220,100                               | -                  | 220,100                               |
| <b>Total Budget</b>   | <b>9.00</b>        | <b>\$ 280,600</b>                     | <b>9.00</b>        | <b>\$ 298,100</b>                     | <b>9.00</b>        | <b>\$ 298,100</b>                     |

# **ADMINISTRATION**

## **THIS SECTION INCLUDES:**

City Manager

City Clerk

Management Information Systems

Human Resources



# CITY MANAGER

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## MISSION STATEMENT

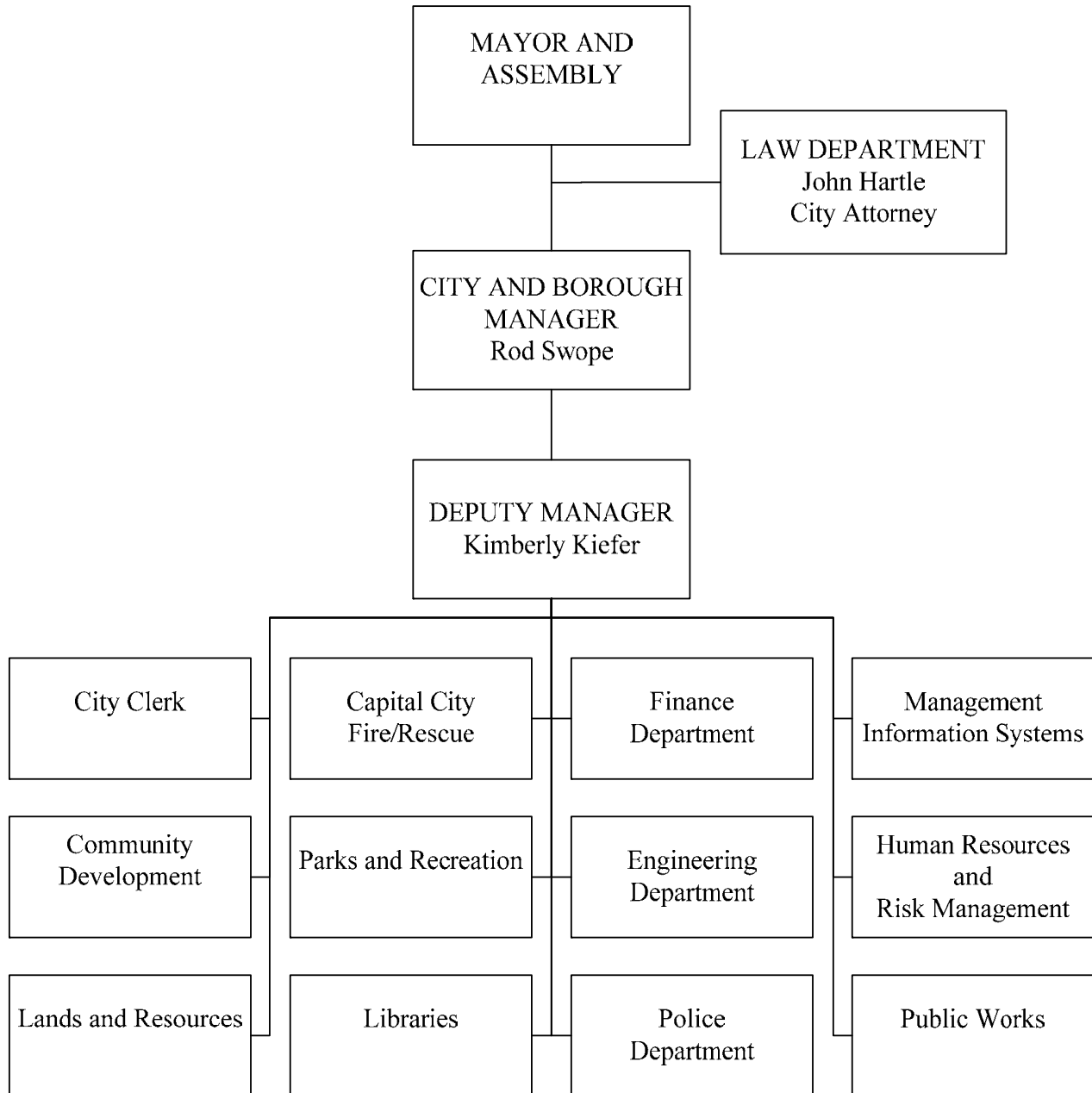
The City Manager's Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

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## FY12 BUDGET

**\$1,437,800**

## FUNCTIONAL ORGANIZATION CHART



# CITY MANAGER

## COMPARATIVES

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

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

## BUDGET HIGHLIGHTS

The Manager's FY12 Budget represents an increase of \$14,000 (1.0%) over the FY12 Approved Budget.

**There are no significant budgetary changes.**

# CITY MANAGER

## CORE SERVICES

### Support and Facilitate the Activity of the Assembly

**Includes:** Meeting coordination, development of agendas, staff support, responding to questions/concerns and issues, implementing policies

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

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

### Coordinate the Efforts of Municipal Departments

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

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

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Weekly meetings with all department directors  | 95%                            | 95%                            | 100%                           | 100%                             | 95%                              |
| Bi-monthly administrative meetings with all department directors and enterprise boards | 100%                           | 100%                           | 100%                           | 100%                             | 100%                             |
| Annually update/review Administrative policies   | 100%                           | 100%                           | 100%                           | 100%                             | 100%                             |

### Respond to Citizen Concerns and Issues in a Timely Manner

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

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

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

### Improving the Teamwork, Morale, and Communication of CBJ Employees

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

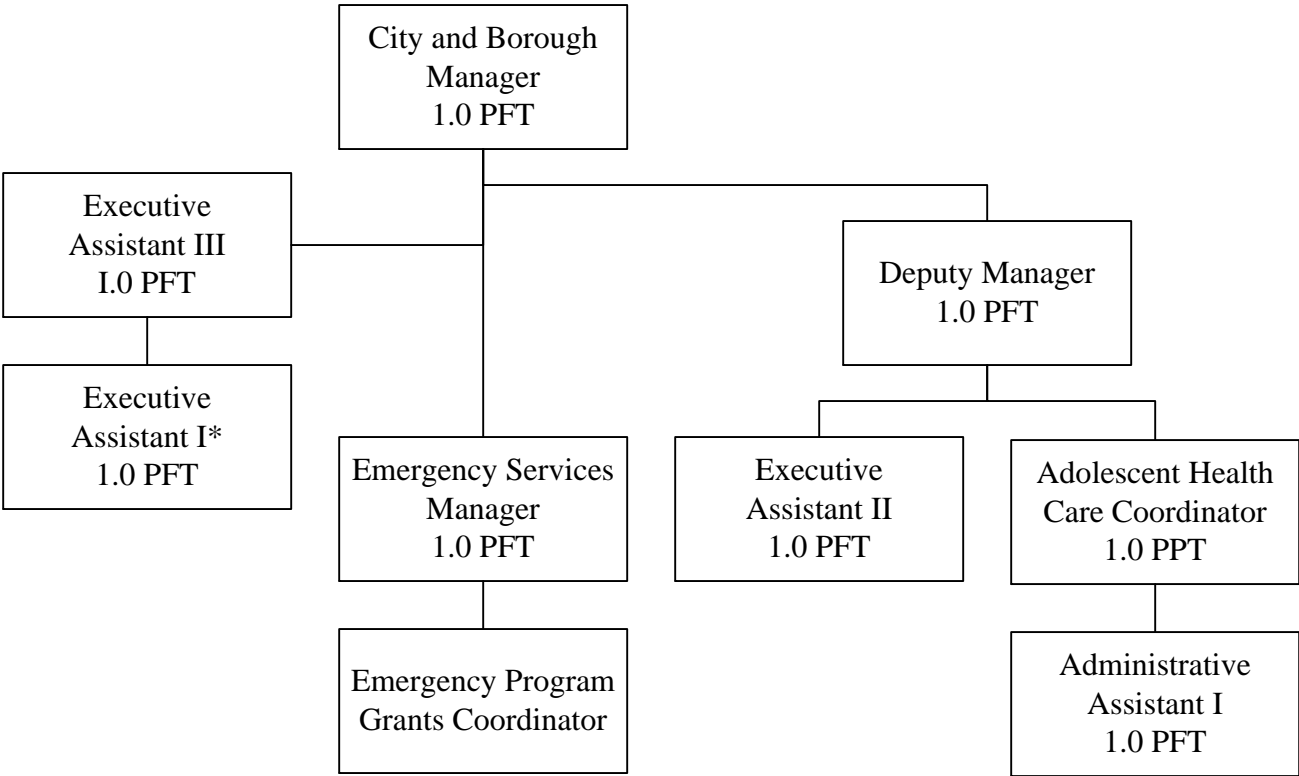
**Services Provided to:** CBJ Staff

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



# CITY MANAGER

## STAFFING ORGANIZATION CHART



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

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

# CITY MANAGER

## STAFFING DETAIL

|   | FY11<br>Amended           |  | FY12<br>Approved          |  | FY12<br>Adopted           |  |
|---|---------------------------|--|---------------------------|--|---------------------------|--|
|   | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u> |
| <b>CLASS TITLE:</b>                           |                           |  |                           |  |                           |  |
| <b>Manager's Office:</b>                      |                           |  |                           |  |                           |  |
| City and Borough Manager                      | 1.00                      | \$ 176,600                             | 1.00                      | \$ 176,600                             | 1.00                      | \$ 176,600                             |
| Deputy City and Borough Manager               | 1.00                      | 136,100                                | 1.00                      | 137,600                                | 1.00                      | 137,600                                |
| Executive Assistant III                       | 1.00                      | 62,300                                 | 1.00                      | 62,700                                 | 1.00                      | 62,700                                 |
| Executive Assistant II                        | 1.00                      | 51,300                                 | 1.00                      | 53,100                                 | 1.00                      | 52,500                                 |
| Executive Assistant I                         | 0.50                      | 20,900                                 | 0.50                      | 21,500                                 | 0.50                      | 20,000                                 |
| Overtime                                      | -                         | 1,000                                  | -                         | 1,000                                  | -                         | 1,000                                  |
| Benefits                                      | -                         | 163,500                                | -                         | 170,200                                | -                         | 169,100                                |
| <b>Total before decrement</b>                 | <b>4.50</b>               | <b>611,700</b>                         | <b>4.50</b>               | <b>622,700</b>                         | <b>4.50</b>               | <b>619,500</b>                         |
| <b>Decrements:</b>                            |                           |  |                           |  |                           |  |
| Scheduled Leave W/O Pay                       | -                         | (14,400)                               | -                         | (14,400)                               | -                         | (14,400)                               |
| <b>Total after decrements</b>                 | <b>4.50</b>               | <b>597,300</b>                         | <b>4.50</b>               | <b>608,300</b>                         | <b>4.50</b>               | <b>605,100</b>                         |
| <b>PRISM Project: (1)</b>                     |                           |  |                           |  |                           |  |
| Training Specialist                           | 0.25                      | 17,300                                 | -                         | -                                      | -                         | -                                      |
| Administrative Assistant                      | 0.38                      | 16,000                                 | -                         | -                                      | -                         | -                                      |
| Benefits                                      | -                         | 20,200                                 | -                         | -                                      | -                         | -                                      |
| <b>Total</b>                                  | <b>0.63</b>               | <b>53,500</b>                          | <b>-</b>                  | <b>-</b>                               | <b>-</b>                  | <b>-</b>                               |
| <b>Emergency Services/Public Information:</b> |                           |  |                           |  |                           |  |
| Emergency Services Manager/Public             |                           |  |                           |  |                           |  |
| Information Officer                           | 1.00                      | 76,300                                 | 1.00                      | 78,900                                 | 1.00                      | 78,900                                 |
| Emergency Program Grant                       |                           |  |                           |  |                           |  |
| Coordinator                                   | 1.00                      | 50,400                                 | 1.00                      | 52,000                                 | 1.00                      | 52,000                                 |
| Manpower                                      | -                         | 6,000                                  | -                         | 6,000                                  | -                         | 6,000                                  |
| Benefits                                      | -                         | 71,100                                 | -                         | 75,500                                 | -                         | 75,300                                 |
| <b>Total</b>                                  | <b>2.00</b>               | <b>203,800</b>                         | <b>2.00</b>               | <b>212,400</b>                         | <b>2.00</b>               | <b>212,200</b>                         |
| <b>Teen Health Center:</b>                    |                           |  |                           |  |                           |  |
| Health Care Nurse                             | 0.75                      | 64,600                                 | 0.75                      | 64,600                                 | 0.75                      | 60,600                                 |
| Administrative Assistant I                    | 0.75                      | 29,900                                 | 0.75                      | 29,900                                 | 0.75                      | 30,600                                 |
| Benefits                                      | -                         | 53,200                                 | -                         | 55,400                                 | -                         | 54,200                                 |
| <b>Total</b>                                  | <b>1.50</b>               | <b>147,700</b>                         | <b>1.50</b>               | <b>149,900</b>                         | <b>1.50</b>               | <b>145,400</b>                         |
| <b>Total Budget</b>                           | <b>8.63</b>               | <b>\$ 1,002,300</b>                    | <b>8.00</b>               | <b>\$ 970,600</b>                      | <b>8.00</b>               | <b>\$ 962,700</b>                      |

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

# NOTES

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# CITY CLERK

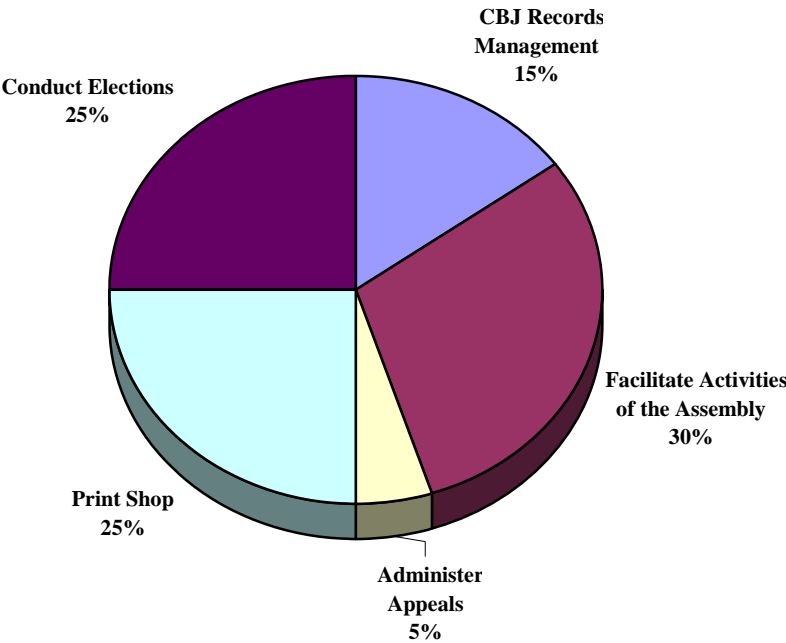
## MISSION STATEMENT

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

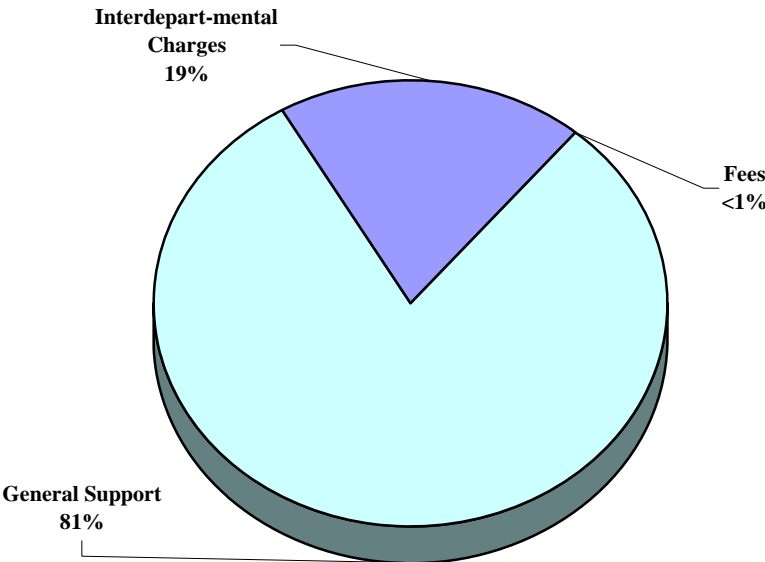
## FY12 BUDGET

**\$517,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# CITY CLERK

Comparatives

|                                   |                   | FY11              |                      | FY12               |                   |
|-----------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|
|                                   | FY10<br>Actuals   | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>              |                   |                   |                      |                    |                   |
| <b>City Clerk &amp; Elections</b> |                   |                   |                      |                    |                   |
| Personnel Services                | \$ 358,500        | 368,000           | 367,900              | 378,700            | 378,400           |
| Commodities and Services          | 104,800           | 130,500           | 123,900              | 139,900            | 139,100           |
| <b>Total Expenditures</b>         | <b>463,300</b>    | <b>498,500</b>    | <b>491,800</b>       | <b>518,600</b>     | <b>517,500</b>    |
| <b>FUNDING SOURCES:</b>           |                   |                   |                      |                    |                   |
| Interdepartmental Charges         | 84,200            | 100,500           | 100,500              | 100,500            | 100,500           |
| Fees                              | 600               | 600               | -                    | 600                | 500               |
| State Shared Revenue              | 10,600            | -                 | -                    | -                  | -                 |
| Support from General Fund         | 367,900           | 397,400           | 391,300              | 417,500            | 416,500           |
| <b>Total Funding Sources</b>      | <b>\$ 463,300</b> | <b>498,500</b>    | <b>491,800</b>       | <b>518,600</b>     | <b>517,500</b>    |
| <b>STAFFING</b>                   | <b>3.70</b>       | <b>3.70</b>       | <b>3.70</b>          | <b>3.70</b>        | <b>3.70</b>       |
| <b>FUND BALANCE</b>               | <b>N/A</b>        | <b>N/A</b>        | <b>N/A</b>           | <b>N/A</b>         | <b>N/A</b>        |

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

## BUDGET HIGHLIGHTS

The City Clerk and Election's FY12 Adopted Budget represents a decrease of \$1,100 (0.2%) from the FY12 Approved Budget.

**There are no significant budgetary changes.**

# CITY CLERK

## CORE SERVICES

### Coordinate Assembly Activity

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

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

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

### Conduct Elections

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

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

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

### CBJ Records Management

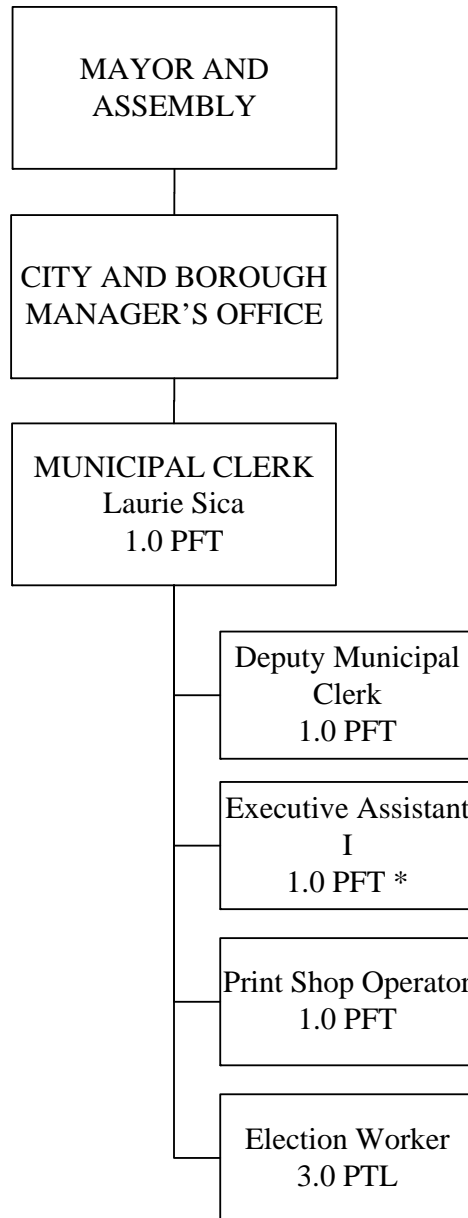
**Includes:** Records custodian for CBJ wide documents and Archives, Certification of documents, Notary

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

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

# CITY CLERK

## FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

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

# CITY CLERK

## STAFFING DETAIL

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



# NOTES

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# MANAGEMENT INFORMATION SYSTEMS

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## MISSION STATEMENT

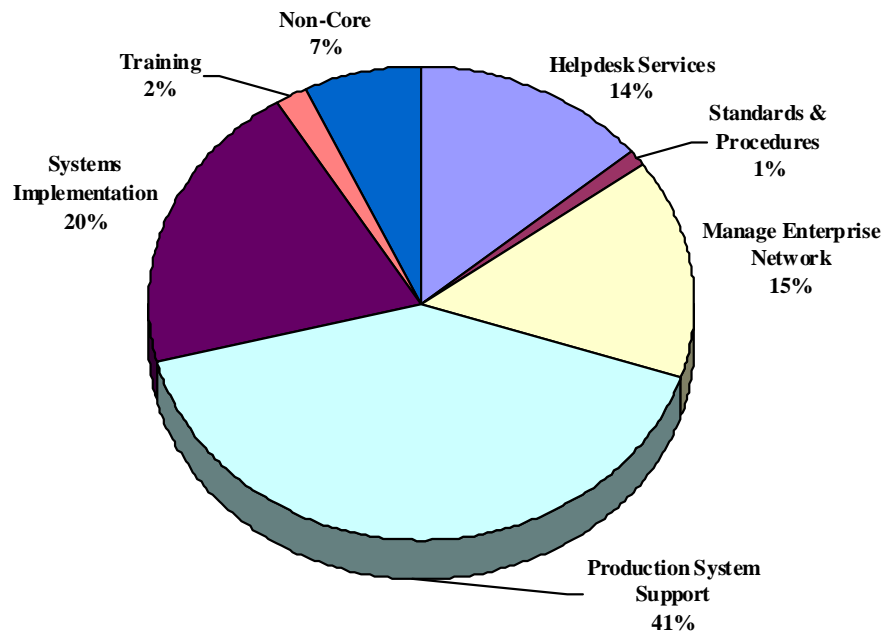
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

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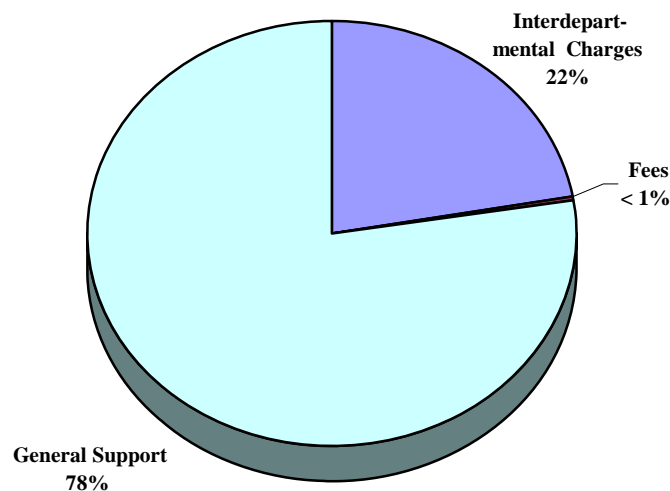
## FY12 BUDGET

**\$2,306,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# MANAGEMENT INFORMATION SYSTEMS

## COMPARATIVES

|                              |                     | FY11              |                     | FY12               |                   |
|------------------------------|---------------------|-------------------|---------------------|--------------------|-------------------|
|                              | FY10<br>Actuals     | Amended<br>Budget | Projected<br>Actual | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                     |                    |                   |
| Personnel Services           | \$ 1,472,100        | 1,537,500         | 1,612,300           | 1,565,700          | 1,516,300         |
| Commodities and Services     | 619,200             | 746,500           | 657,800             | 648,200            | 725,200           |
| Capital Outlay               | 20,300              | 65,000            | 50,000              | 65,000             | 65,000            |
| <b>Total Expenditures</b>    | <b>2,111,600</b>    | <b>2,349,000</b>  | <b>2,320,100</b>    | <b>2,278,900</b>   | <b>2,306,500</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                     |                    |                   |
| Interdepartmental Charges    | 437,000             | 515,700           | 515,700             | 515,700            | 515,700           |
| Fees                         | 3,300               | 3,600             | 3,300               | 3,600              | 3,600             |
| State Shared Revenue         | 52,000              | -                 | -                   | -                  | -                 |
| Support from General Fund    | 1,619,300           | 1,829,700         | 1,801,100           | 1,759,600          | 1,787,200         |
| <b>Total Funding Sources</b> | <b>\$ 2,111,600</b> | <b>2,349,000</b>  | <b>2,320,100</b>    | <b>2,278,900</b>   | <b>2,306,500</b>  |
| <b>STAFFING</b>              | <b>13.66</b>        | <b>13.66</b>      | <b>13.66</b>        | <b>13.66</b>       | <b>13.66</b>      |
| <b>FUND BALANCE</b>          | <b>N/A</b>          | <b>N/A</b>        | <b>N/A</b>          | <b>N/A</b>         | <b>N/A</b>        |

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

## BUDGET HIGHLIGHTS

The Management Information System's FY12 Adopted Budget represents an increase of \$27,600 (1.2%) from the FY12 Approved Budget.

### The significant budgetary changes include:

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

# MANAGEMENT INFORMATION SYSTEMS

## CORE SERVICES

### Systems Implementation

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

**Services Provided to:** CBJ departments

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

### Production System Support

**Includes:** Systems support and batch processing

**Services Provided to:** CBJ departments

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

### Manage Enterprise Network

**Includes:** Wide area and local area network management

**Services Provided to:** CBJ departments

| <b>Key Measures</b>                                 | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|---|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Average duration of a network unavailability event  | 1 hr                           | 1 hr                           | 1hr                            | 1 hr                             | 1 hr                             |
| Frequency of network unavailability events per year | 4                              | 4                              | 4                              | 4                                | 4                                |
| % facilities with adequate network capacity         | 90%                            | 90%                            | 100%                           | 100%                             | 100%                             |

### Helpdesk Services

**Includes:** Field helpdesk calls and messages

**Services Provided to:** CBJ departments

| <b>Key Measures</b>   | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|---|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| % of customers who rate helpdesk services as satisfactory or better | 90%                            | 90%                            | 85%                            | 85%                              | 90%                              |
| % of technical support requests completed on time                   | 85%                            | 85%                            | 80%                            | 80%                              | 85%                              |

### Training

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

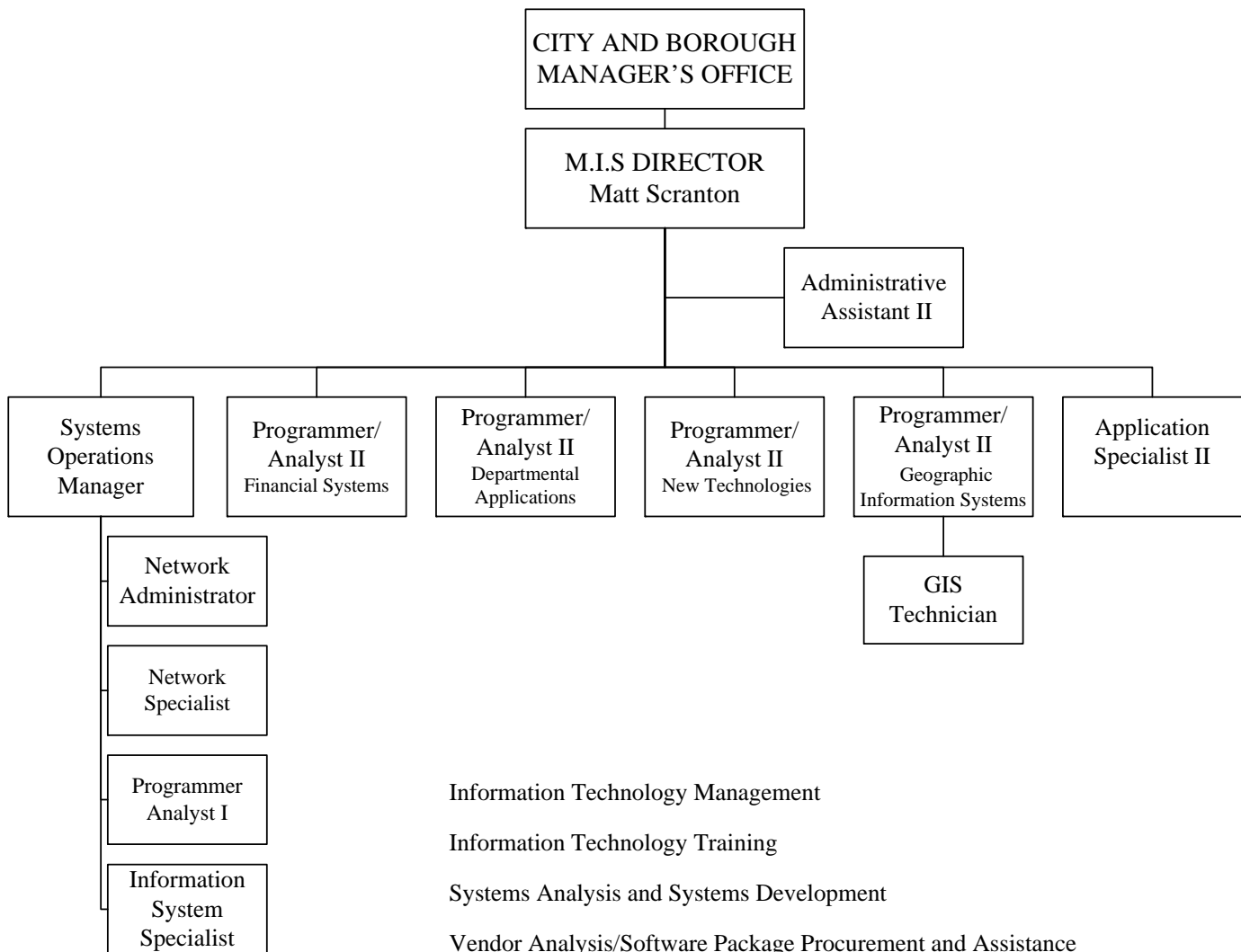
**Services Provided to:** CBJ departments

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

# MANAGEMENT INFORMATION SYSTEMS

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## FUNCTIONAL ORGANIZATION CHART



Information Technology Management

Information Technology Training

Systems Analysis and Systems Development

Vendor Analysis/Software Package Procurement and Assistance

Information Technology Resource Contracts Assistance

GIS Data Administration

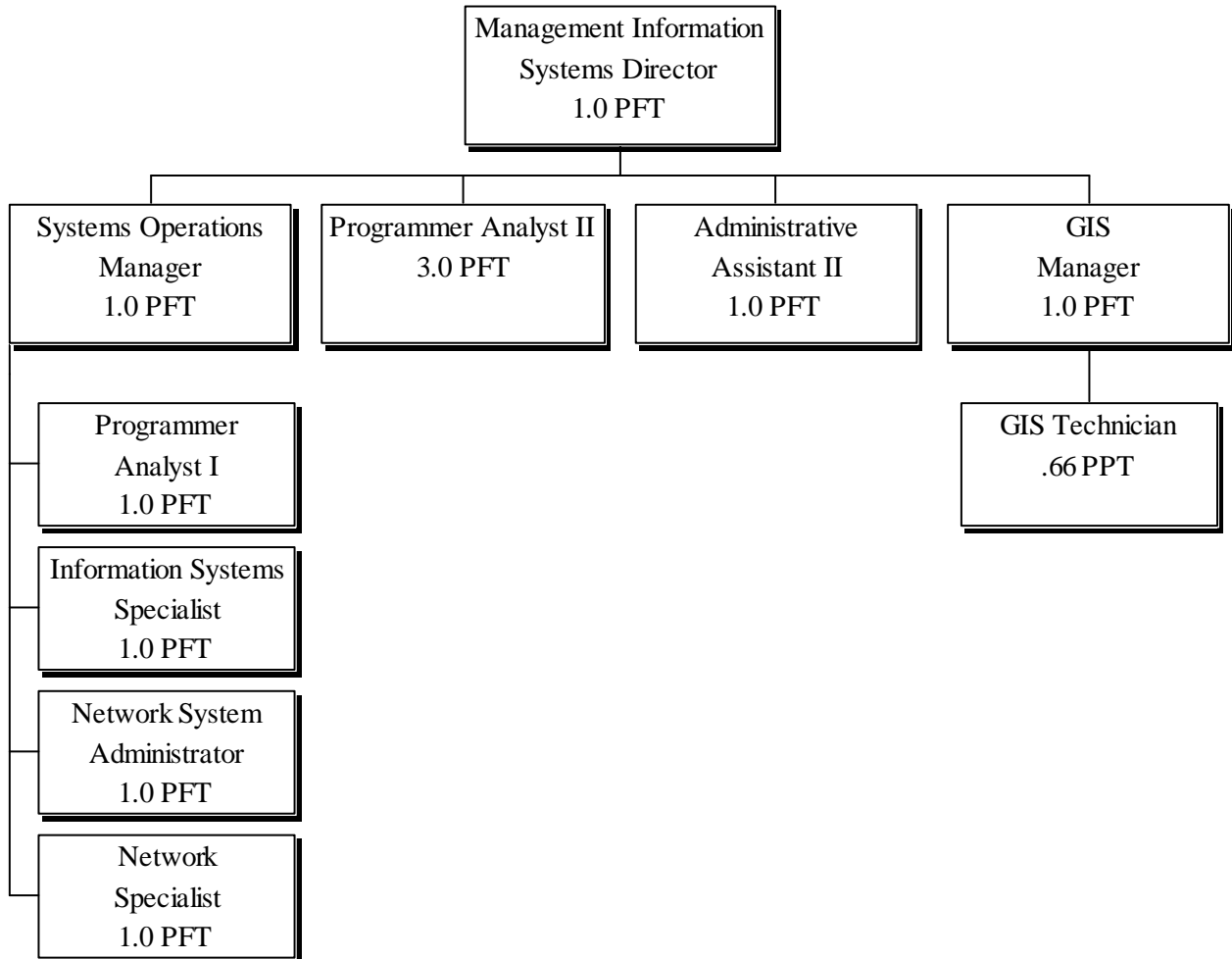
GIS User Support

GIS Systems Development

# MANAGEMENT INFORMATION SYSTEMS

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## STAFFING ORGANIZATION CHART



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

# MANAGEMENT INFORMATION SYSTEMS

## STAFFING DETAIL

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

# HUMAN RESOURCES

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## MISSION STATEMENT

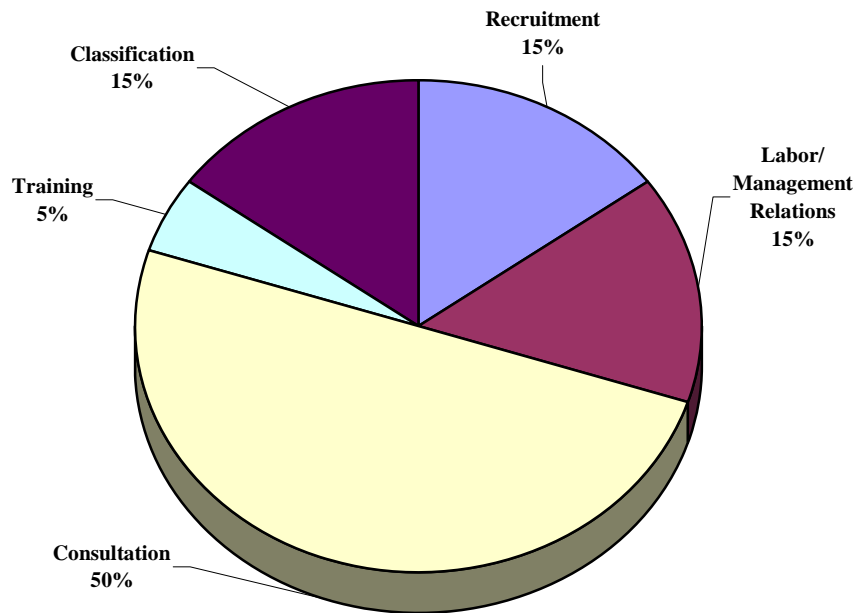
To provide employment/human resource services to the public and CBJ departments.

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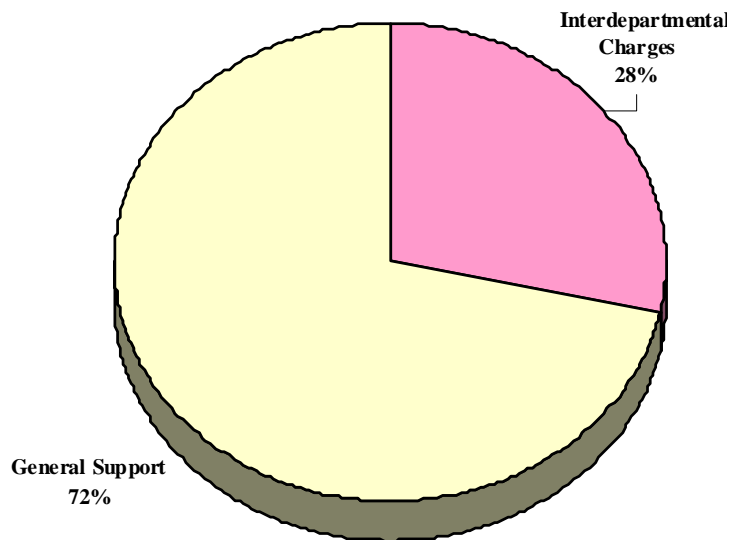
## FY12 BUDGET

**\$573,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# HUMAN RESOURCES

## COMPARATIVES

|                              | FY10<br>Actuals   | FY11              |                     | FY12               |                   |
|------------------------------|-------------------|-------------------|---------------------|--------------------|-------------------|
|                              |                   | Amended<br>Budget | Projected<br>Actual | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                   |                   |                     |                    |                   |
| Personnel Services           | \$ 491,100        | 467,100           | 467,100             | 480,600            | 482,400           |
| Commodities and Services     | 75,100            | 87,800            | 84,100              | 90,900             | 90,900            |
| <b>Total Expenditures</b>    | <b>566,200</b>    | <b>554,900</b>    | <b>551,200</b>      | <b>571,500</b>     | <b>573,300</b>    |
| <b>FUNDING SOURCES:</b>      |                   |                   |                     |                    |                   |
| Interdepartmental Charges    | 132,200           | 162,400           | 162,400             | 162,400            | 162,400           |
| State Shared Revenue         | 20,900            | -                 | -                   | -                  | -                 |
| Fees                         | 1,200             | 1,700             | 1,700               | -                  | -                 |
| Support from General Fund    | 411,900           | 390,800           | 387,100             | 409,100            | 410,900           |
| <b>Total Funding Sources</b> | <b>\$ 566,200</b> | <b>554,900</b>    | <b>551,200</b>      | <b>571,500</b>     | <b>573,300</b>    |
| <b>STAFFING</b>              | <b>4.30</b>       | <b>4.30</b>       | <b>4.30</b>         | <b>4.30</b>        | <b>4.30</b>       |
| <b>FUND BALANCE</b>          | <b>N/A</b>        | <b>N/A</b>        | <b>N/A</b>          | <b>N/A</b>         | <b>N/A</b>        |

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

## BUDGET HIGHLIGHT

The Human Resource's FY12 Revised Budget represents an increase of \$1,800 (0.3%) over the FY12 Approved Budget.

**There are no significant budgetary changes.**

# HUMAN RESOURCES

## CORE SERVICES

### Recruitment and Selection

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

**Services Provided to:** Public and other CBJ departments

| <b>Key Measures</b>  | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Number of Job Announcements HR staff processed   | 175                                   | 164                                   | 116                                   | 135                                     | 135                                     |
| Number of examination and selection processes HR staff assisted with and/or administered | 42                                    | 37                                    | 25                                    | 35                                      | 35                                      |

### Labor/Management Relations

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

**Services provided to:** CBJ Departments

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

### Consultation

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

**Services provided to:** CBJ departments

| <b>Key Measures</b>  | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Percentage of investigations resolved within 2 months                                    | 60%                                   | 64%                                   | 90%                                   | 100%                                    | 90%                                     |
| Percentage of Personnel Rules and procedural questions answered within same business day | 95%                                   | 95%                                   | 95%                                   | 95%                                     | 95%                                     |

### Training

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

**Services provided to:** CBJ employees and departments

| <b>Key Measures</b>                                     | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Number of supervisor training classes given or provided | 16                                    | 12                                    | 6                                     | 6                                       | 12                                      |
| Number of Employee In-Service classes given or provided | 27                                    | 42                                    | 15                                    | 21                                      | 25                                      |

### Classification and Pay Plan

**Includes:** Classification, Salary Surveys and Structural Reorganization

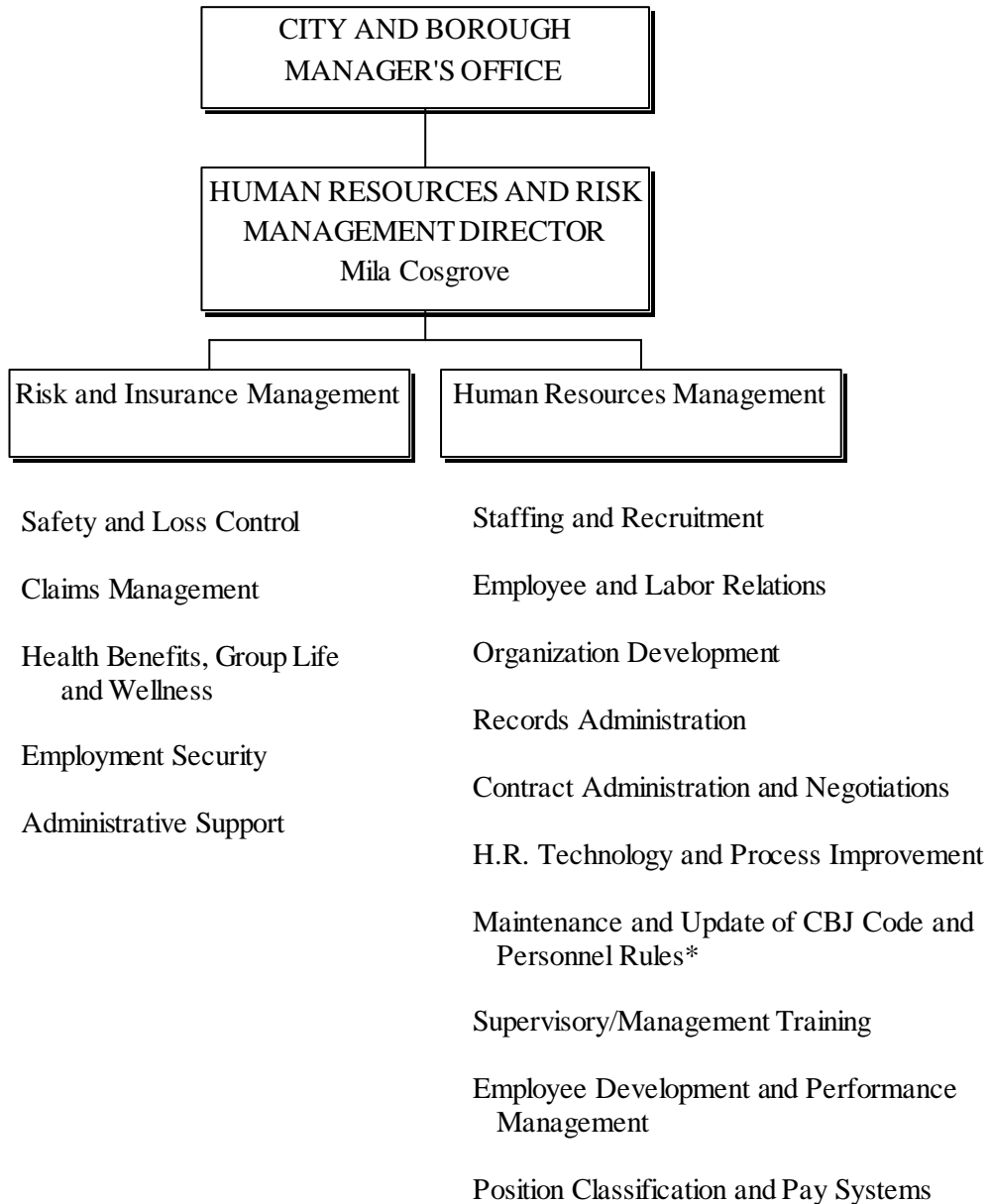
**Services provided to:** Public and CBJ departments

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

# HUMAN RESOURCES

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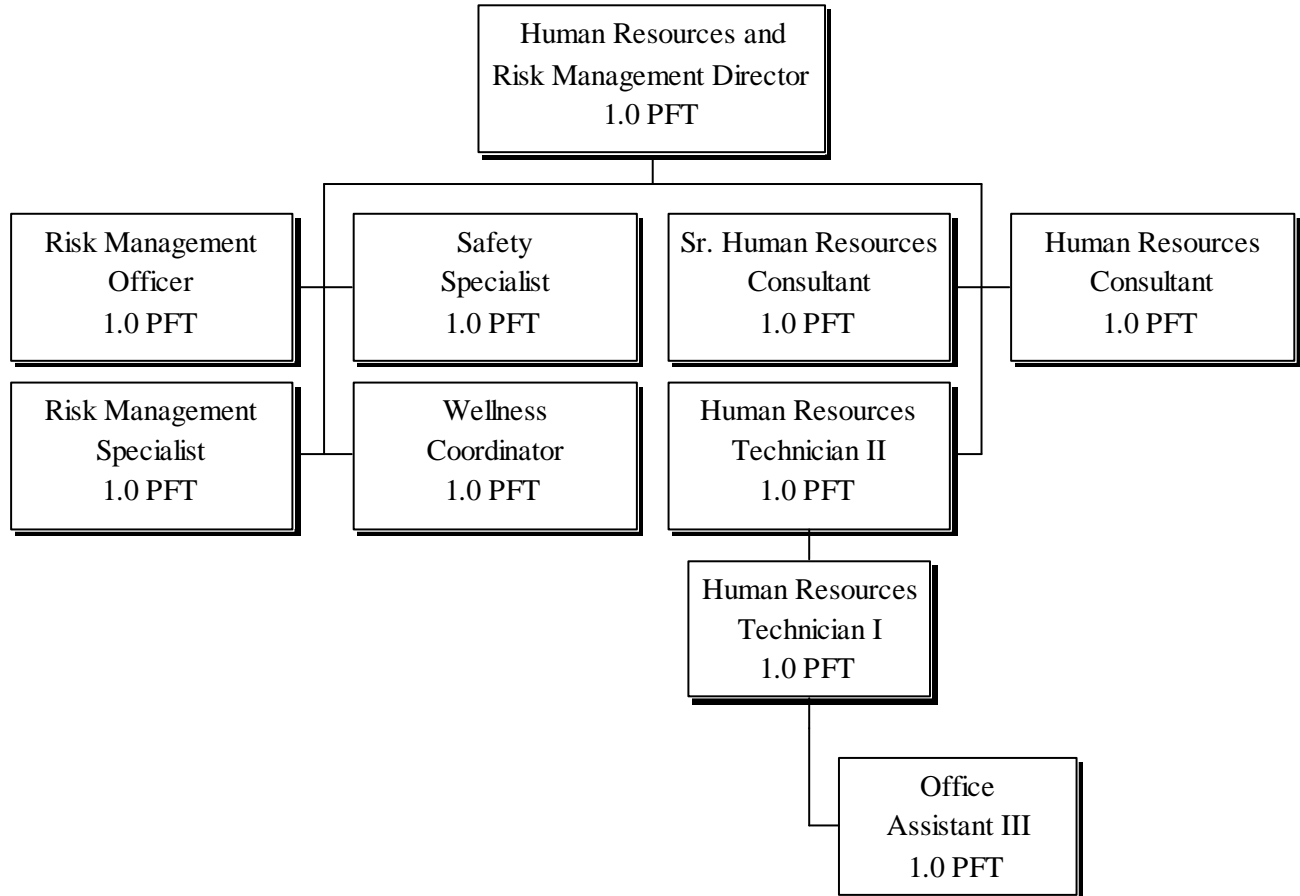
## FUNCTIONAL ORGANIZATION CHART



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

# HUMAN RESOURCES

## STAFFING ORGANIZATION CHART



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

# HUMAN RESOURCES

## STAFFING DETAIL

|                                | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|--------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
|                                | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>            |                           |   |                           |   |                           |   |
| Human Resources Director       | 0.80                      | \$ 95,600   | 0.80                      | \$ 95,600   | 0.80                      | \$ 95,600   |
| Sr. Human Resources Consultant | 2.00                      | 140,000   | 2.00                      | 143,400   | 2.00                      | 143,400   |
| Human Resources Technician     | 0.50                      | 23,800  | 0.50                      | 25,400  | 0.50                      | 25,700  |
| Human Resources Assistant      | 0.50                      | 23,500  | 0.50                      | 23,600  | 0.50                      | 24,400  |
| Office Assistant II            | 0.50                      | 17,900  | 0.50                      | 18,100  | 0.50                      | 18,100  |
| Overtime                       | -                         | -   | -                         | -   | -                         | 600   |
| Benefits                       | -                         | 166,300   | -                         | 174,500   | -                         | 174,600   |
| <b>Totals</b>                  | <b>4.30</b>               | <b>\$ 467,100</b>                                       | <b>4.30</b>               | <b>\$ 480,600</b>                                       | <b>4.30</b>               | <b>\$ 482,400</b>                                       |

# **CAPITAL TRANSIT**



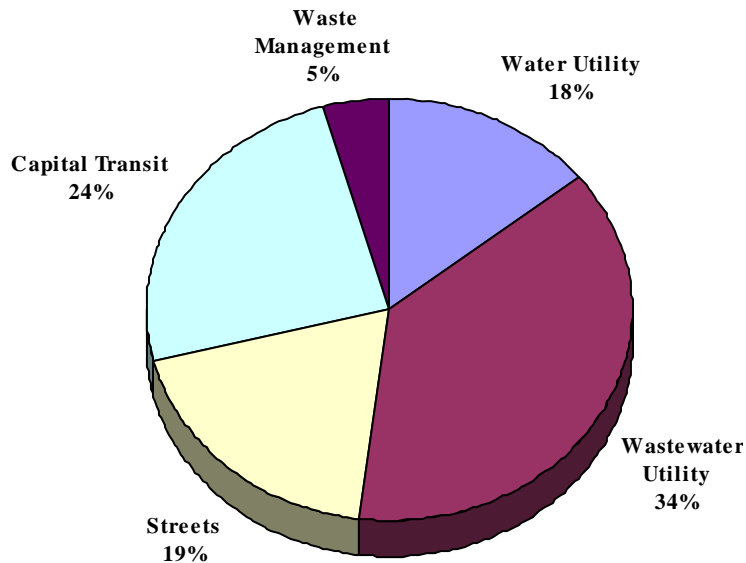
# CAPITAL TRANSIT

## MISSION STATEMENT

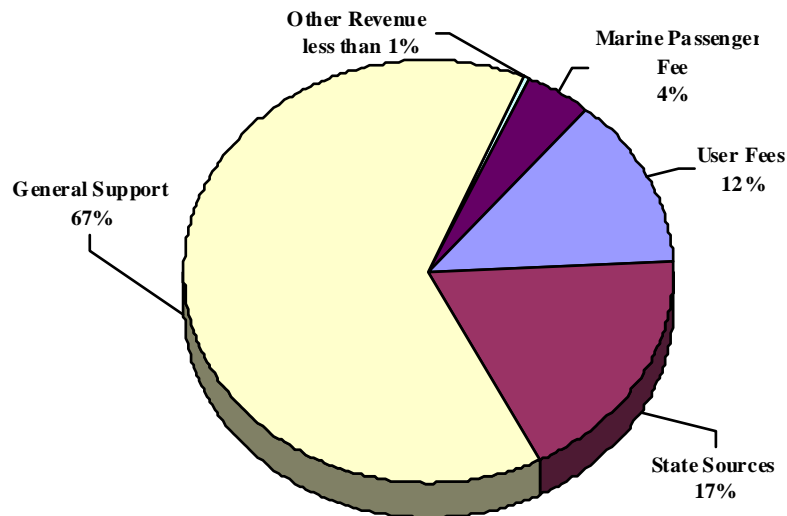
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

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

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.



# CAPITAL TRANSIT

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# CAPITAL TRANSIT

## CORE SERVICES

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

### Provide Safe, Economical Public Transportation

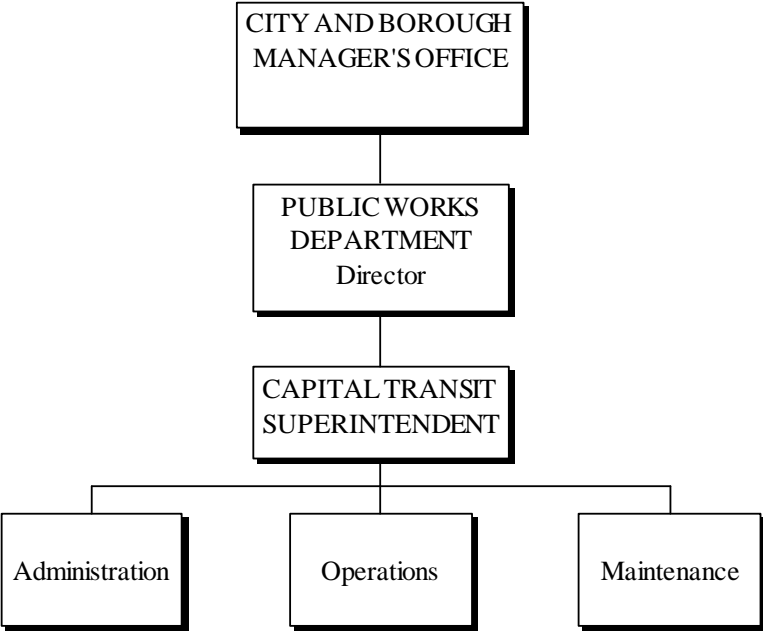
**Includes:** The provision of fixed route public transit service as Capital Transit, and door-to-door paratransit service as the Care-A-Van

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

| <b>Key Measures</b>   | <b><i>FY08</i></b><br><b><i>Actuals</i></b> | <b><i>FY09</i></b><br><b><i>Actuals</i></b> | <b><i>FY10</i></b><br><b><i>Actuals</i></b> | <b><i>FY11</i></b><br><b><i>Projected</i></b> | <b><i>FY12</i></b><br><b><i>Projected</i></b> |
|---|---|---|---|---|---|
| Annual Ridership  | 1,268,310                                   | 1,256,620                                   | 1,259,600                                   | 1,260,000                                     | 1,260,000                                     |
| Change in annual ridership                                  | +5%   | -1%   | 0.20%                                       | 0%  | 0%  |
| Change in cost per passenger trip                           | +14%  | +2%   | -.40%                                       | +9%   | +4%   |
| Change in annual revenues from fares                        | +3.4%                                       | +2%   | -4%   | 0%  | 0%  |
| Change in revenue per passenger trip                        | +3.4%                                       | +3%   | -5%   | 0%  | 0%  |
| Number of accidents/claims reported                         | N/A   |   |   |   |   |
| Number of complaints/negative comments                      | N/A   | N/A   | 43  | 50  | 50  |
| Number of new bus shelters installed                        | N/A   | 2   | 1   | 2   | 2   |
| Percent of time behind scheduled pickup/drop-off systemwide | N/A   | <1%   | <1%   | <1%   | <1%   |
| Number of new stops added                                   | 0   | 0   | 0   | 0   | 0   |

# CAPITAL TRANSIT

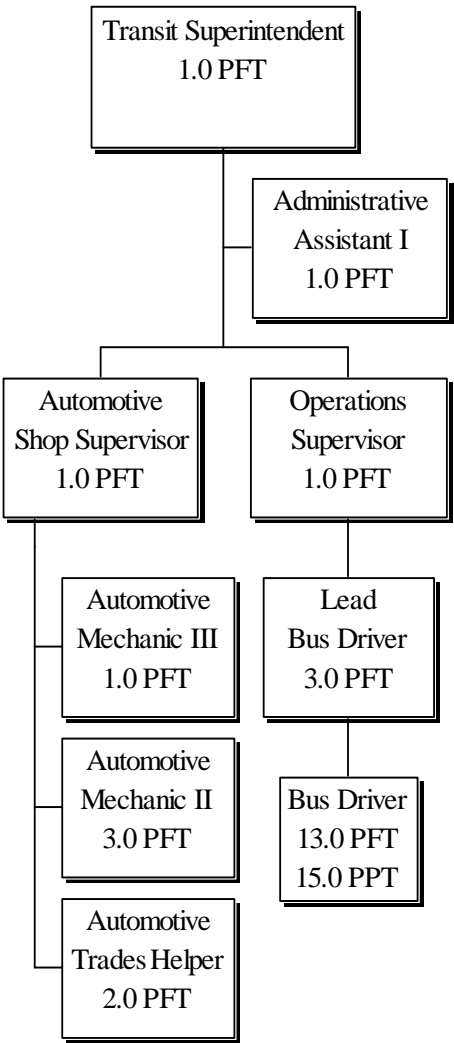
## FUNCTIONAL ORGANIZATION CHART



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

# CAPITAL TRANSIT

## STAFFING ORGANIZATION CHART



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

# CAPITAL TRANSIT

## STAFFING DETAIL

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

# **COMMUNITY DEVELOPMENT**



# COMMUNITY DEVELOPMENT

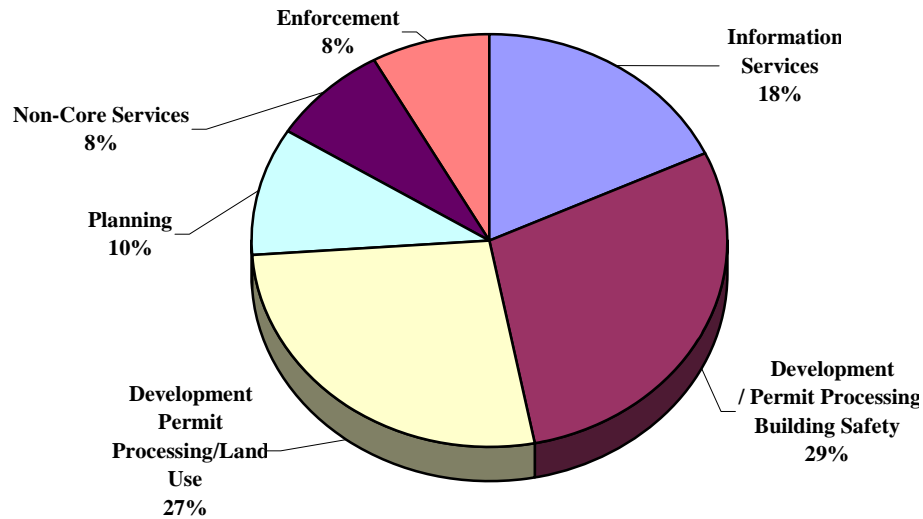
## MISSION STATEMENT

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

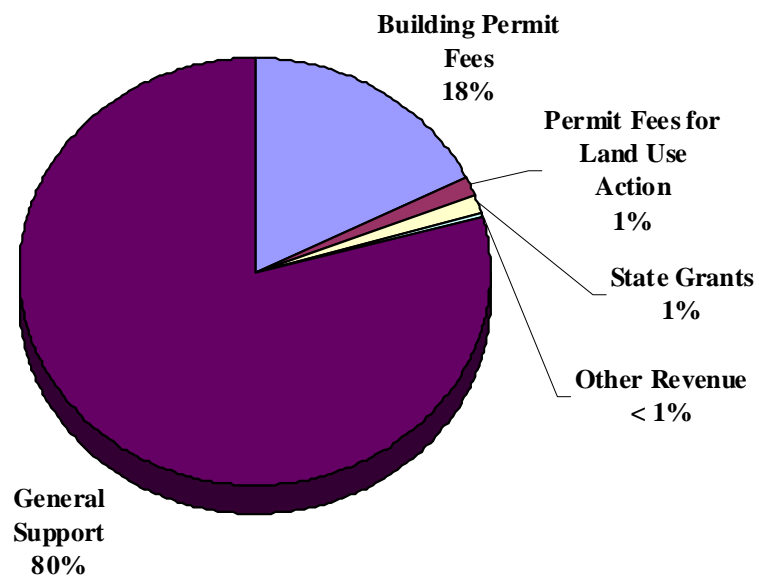
## FY12 BUDGET

**\$2,968,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# COMMUNITY DEVELOPMENT

## COMPARATIVES

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

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

## BUDGET HIGHLIGHTS

The Community Development Department (CDD) FY12 Adopted Budget is a decrease of \$41,300 (1.4%) from the FY12 Approved Budget.

### The significant budgetary changes are:

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

# COMMUNITY DEVELOPMENT

## CORE SERVICES

### Development Permit Processing

**Includes:** Land Use, Building Safety

**Services Provided to:** Public and other CBJ departments

| Key Measures   | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| <b>Land Use</b>  |                         |                         |                         |                           |                           |
| % allowable and conditional use permits heard within 40 days | 49%                     | 53%                     | 46%                     | 50%                       | 50%                       |
| % allowable and conditional use permits heard within 90 days | 85%                     | 98%                     | 72%                     | 80%                       | 80%                       |
| # of permits approved with conditions                        | N/A                     | N/A                     | 68                      | 40                        | 55                        |
| # of permits approved without conditions                     | N/A                     | N/A                     | 53                      | 64                        | 60                        |
| <b>Building Safety</b>                                       |                         |                         |                         |                           |                           |
| Average days to issue residential building permits           | 27                      | 16                      | 18                      | 12                        | 12                        |
| % residential projects issued within 2 days                  | 62%                     | 66%                     | 61%                     | 66%                       | 66%                       |
| % residential projects issued within 15 days                 | 80%                     | 83%                     | 79%                     | 80%                       | 80%                       |
| % comments showing above average service                     | N/A                     | 90%                     | 90%                     | 90%                       | 90%                       |
| Average Building Division expense per building per issued    | \$833 for<br>768        | \$853 for<br>767        | \$740 for<br>793        | \$750 for<br>750          | \$920 for<br>750          |

### Enforcement

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

**Services Provided to:** Public

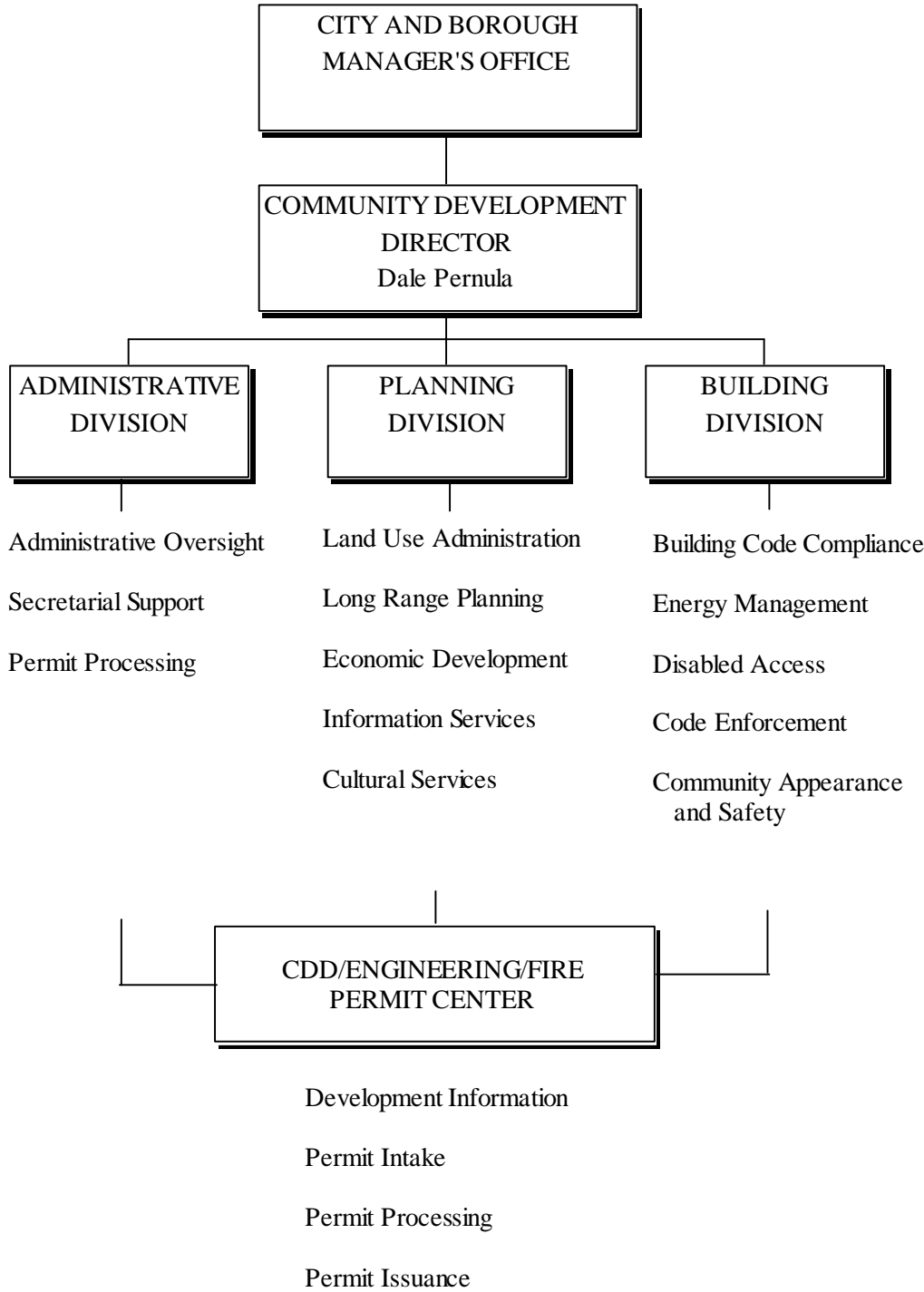
| Key Measures                                      | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|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

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

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

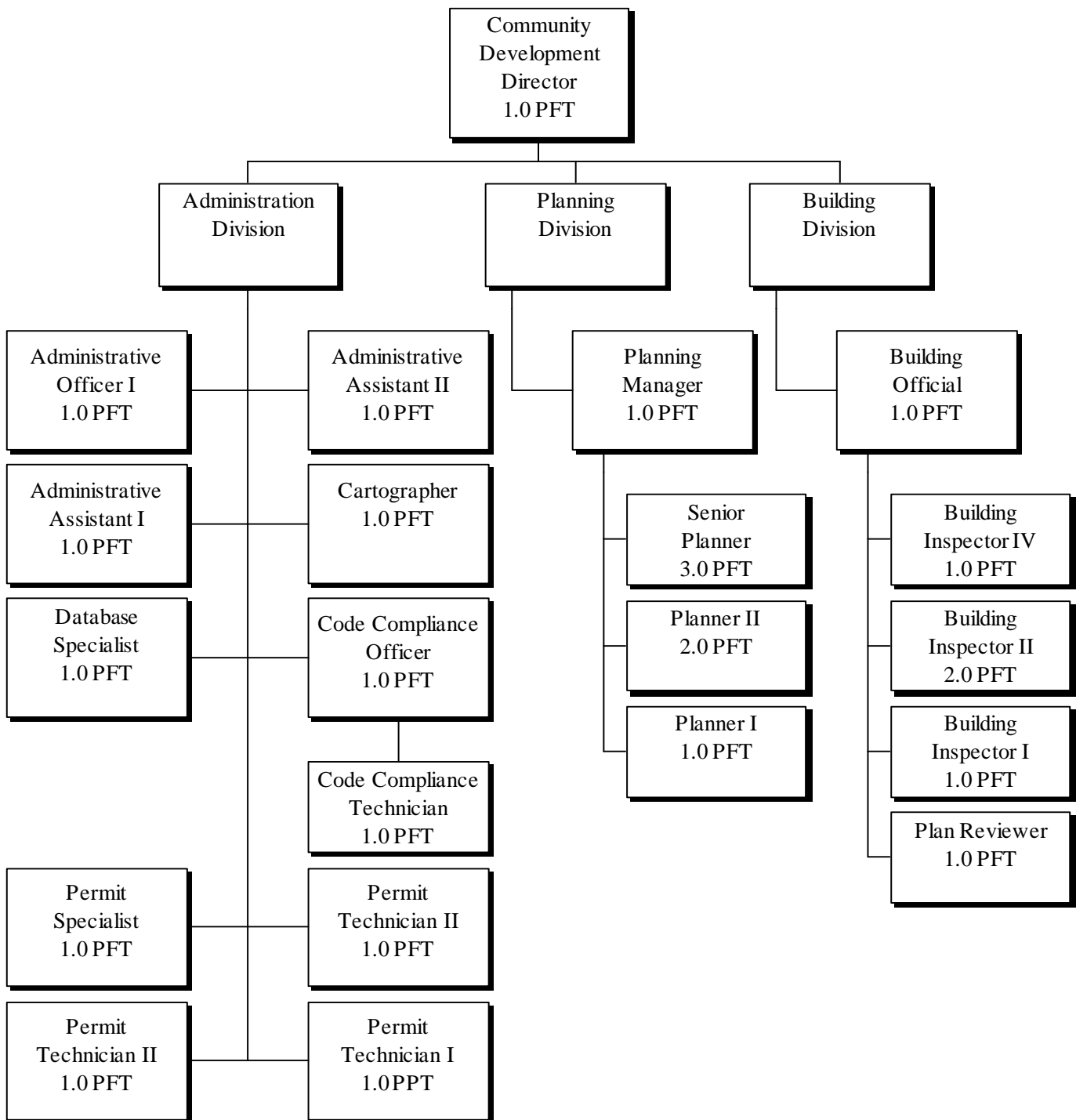
# COMMUNITY DEVELOPMENT

## FUNCTIONAL ORGANIZATION CHART



# COMMUNITY DEVELOPMENT

## STAFFING ORGANIZATION CHART



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

# COMMUNITY DEVELOPMENT

## STAFFING DETAIL

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

(1) Savings due to staff turnover.

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

**EAGLECREST**



# EAGLECREST

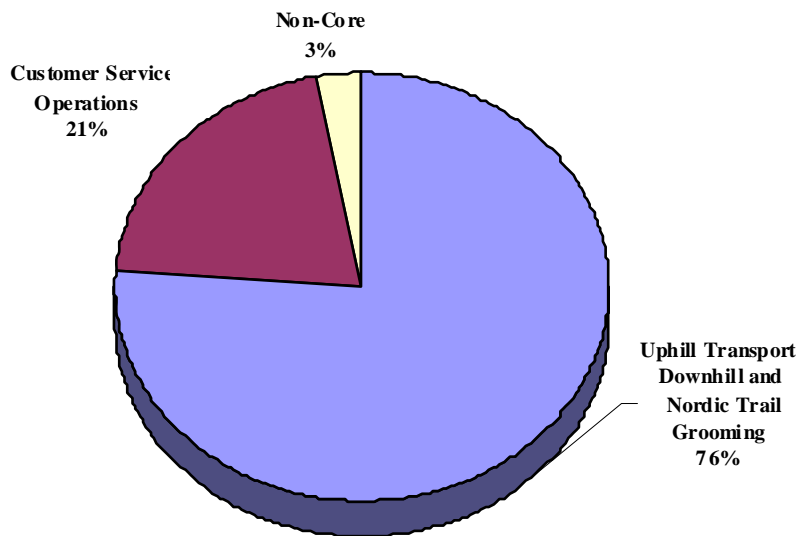
## MISSION STATEMENT

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

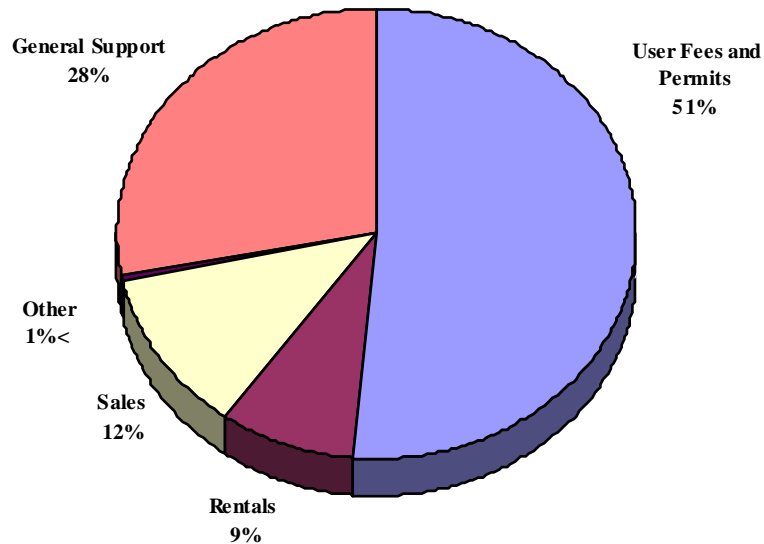
## FY12 BUDGET

**\$2,626,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# EAGLECREST

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

### The significant budgetary change is:

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

# EAGLECREST

## CORE SERVICES

### Winter and Summer Recreational Opportunities

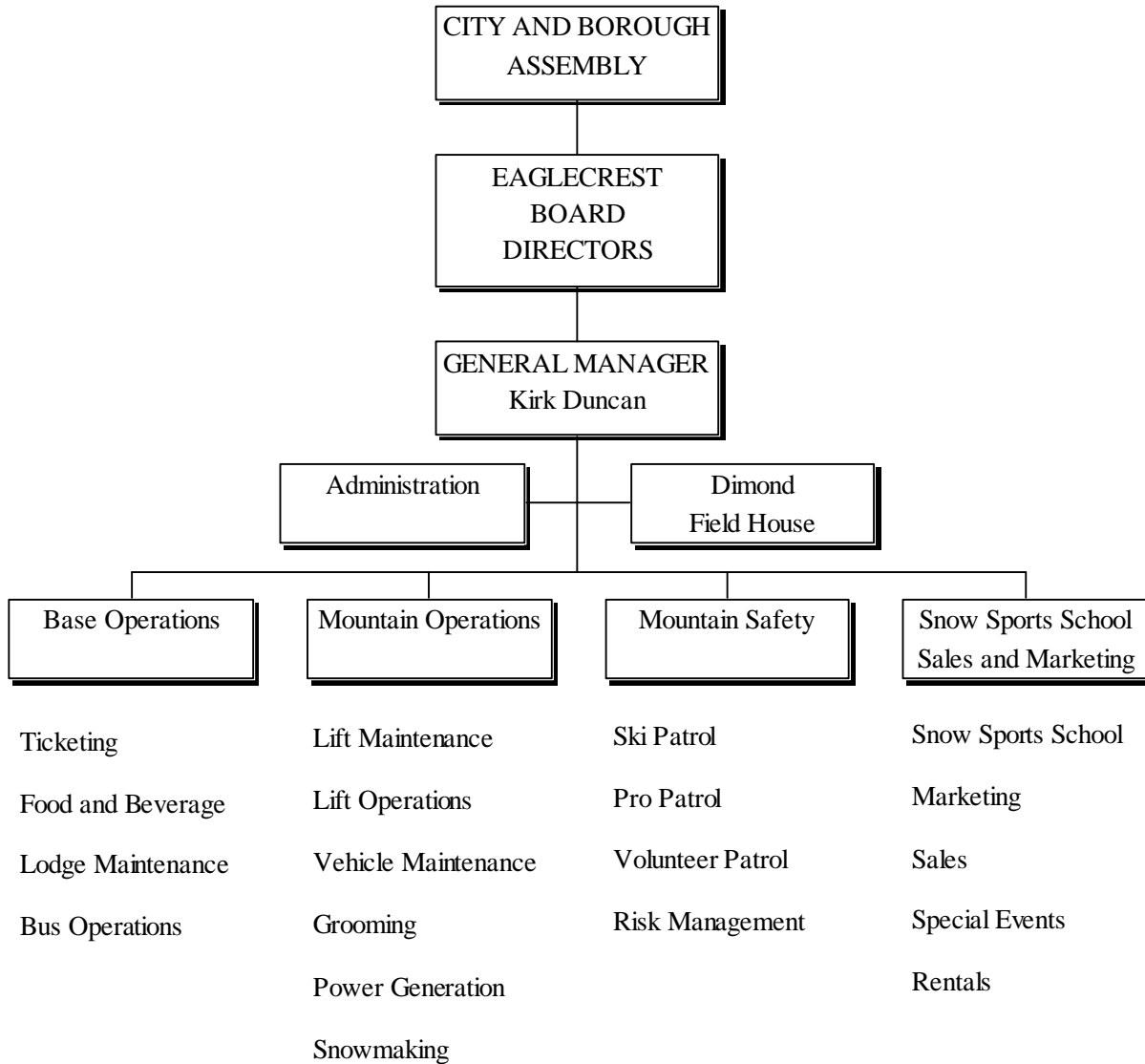
**Includes:** Skiing, Snowboarding, Nordic Grooming, Lift Operations, Lessons, Equipment Rental, Food Service and Summer Zipline, Hiking

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

| <b>Key Measures</b>                   | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Days of winter operation              | 90                                    | 88                                    | 89                                    | 82                                      | 88                                      |
| Season passes sold                    | 1,937                                 | 2,126                                 | 2,157                                 | 2101                                    | 2485                                    |
| Adult                                 | 999                                   | 1,025                                 | 1147                                  | 1117                                    | 1175                                    |
| Junior/Senior                         | 425                                   | 435                                   | 467                                   | 327                                     | 485                                     |
| Child                                 | 224                                   | 235                                   | 199                                   | 279                                     | 235                                     |
| Preschool                             | 114                                   | 115                                   | 97                                    | 165                                     | 145                                     |
| Multi Visit                           | 175                                   | 316                                   | 247                                   | 213                                     | 445                                     |
| Day tickets sold                      | 12,200                                | 12,500                                | 12,750                                | 13025                                   | 13550                                   |
| Total winter visits                   | 48,616                                | 53,360                                | 50,952                                | 51000                                   | 52500                                   |
| Total winter revenue                  | \$1,445,551                           | \$1,550,061                           | \$1,517,326                           | \$1,540,368                             | \$1,783,100                             |
| Revenue per visit                     | \$29.73                               | \$29.05                               | \$29.78                               | \$30.20                                 | \$33.96                                 |
| Revenue per operating day             | \$16,062                              | \$17,614                              | \$17,049                              | \$18,785                                | \$20,263                                |
| Total lessons sold                    | \$110,097                             | \$121,641                             | \$132,785                             | \$139,000                               | \$142,000                               |
| Total equipment rentals sold          | \$110,066                             | \$114,288                             | \$78,654                              | \$95,000                                | \$169,400                               |
| Total food service sales              | \$155,126                             | \$152,339                             | \$151,606                             | \$155,000                               | \$207,600                               |
| Total mid week school program lessons | 2,600                                 | 3,048                                 | 3100                                  | 3150                                    | 3200                                    |

# EAGLECREST

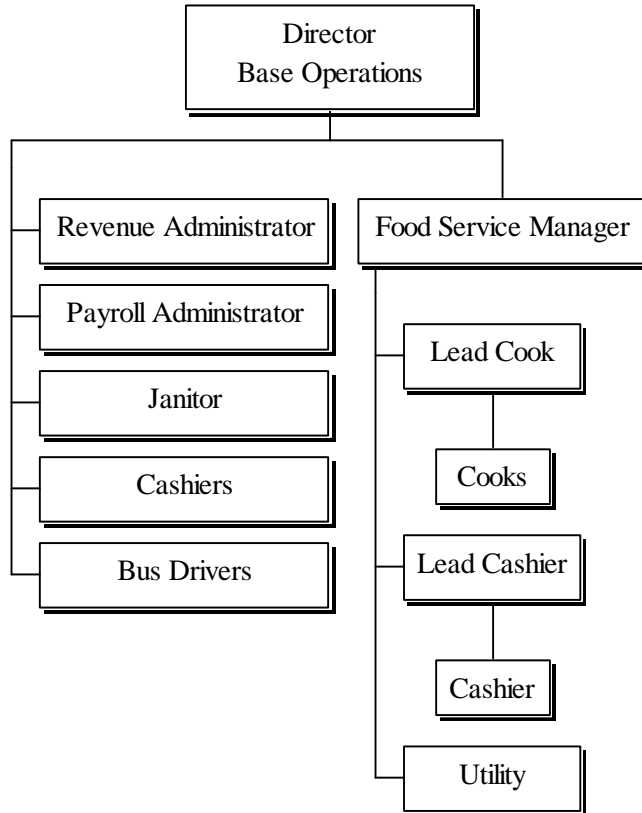
## FUNCTIONAL ORGANIZATION CHART



# EAGLECREST

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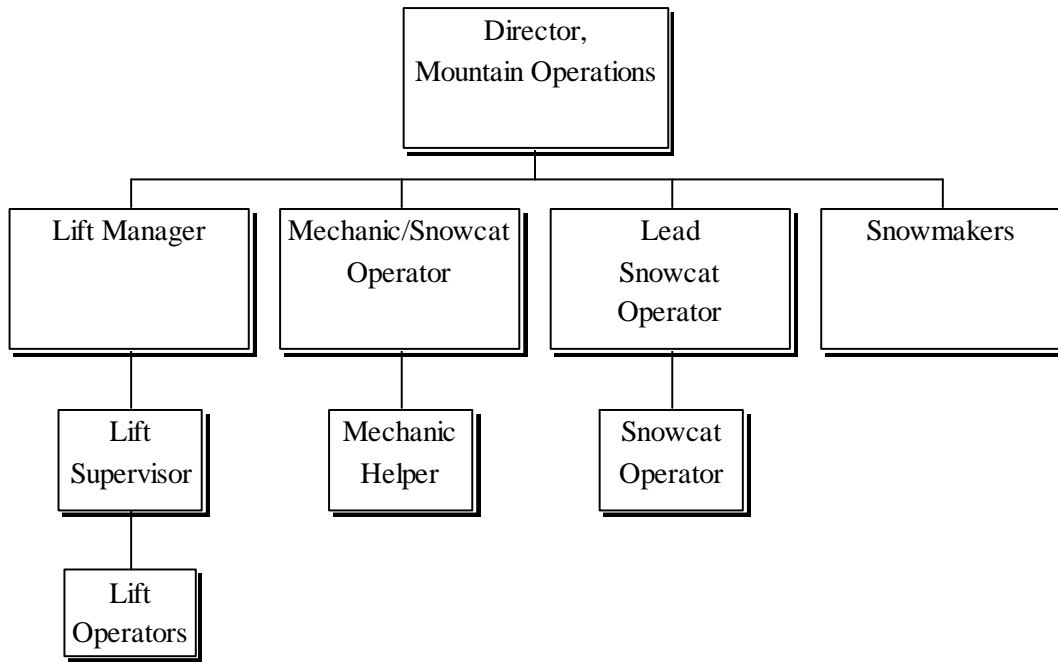
## STAFFING ORGANIZATION CHART BASE OPERATIONS



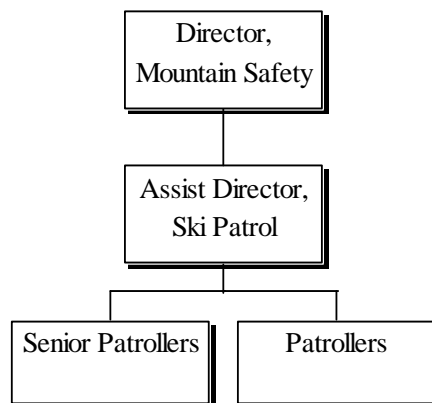
# EAGLECREST

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## STAFFING ORGANIZATION CHARTS MOUNTAIN OPERATIONS



## MOUNTAIN SAFETY

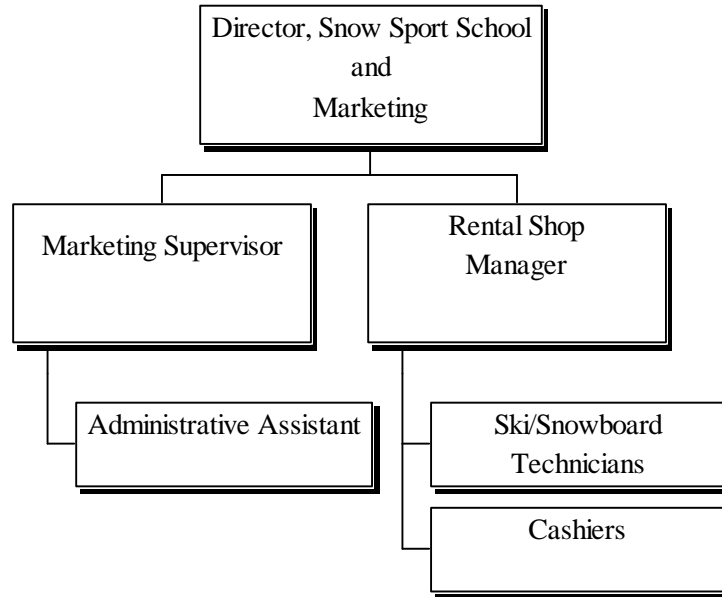


# EAGLECREST

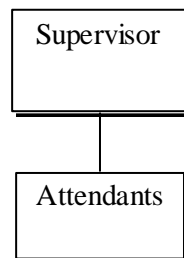
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## STAFFING ORGANIZATION CHART

### DIRECTOR, SNOW SPORT SCHOOL, SALES AND MARKETING



## DIMOND FIELD HOUSE



# EAGLECREST

## STAFFING DETAIL

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

# EAGLECREST

## STAFFING DETAIL, CONTINUED

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



# EAGLECREST

## STAFFING DETAIL, CONTINUED

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

# EDUCATION



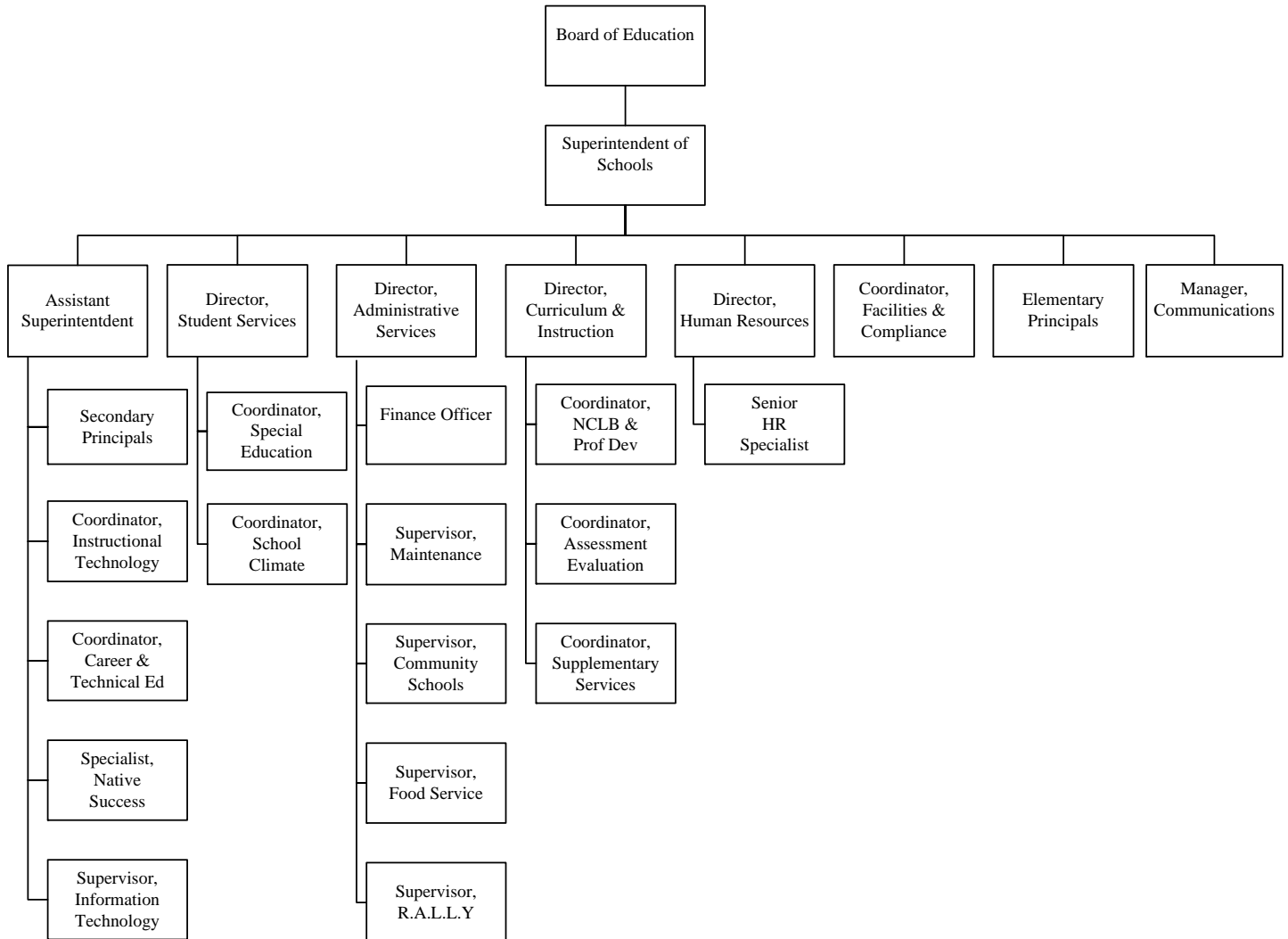
# EDUCATION

## MISSION STATEMENT

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

## FY12 BUDGET

**\$91,471,600**



# EDUCATION

## COMPARATIVES

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

# EDUCATION

## COMPARATIVES, CONTINUED

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

## BUDGET HIGHLIGHT

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

# NOTES

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This page has been left for notes.

**ENGINEERING**





# ENGINEERING

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## MISSION STATEMENT

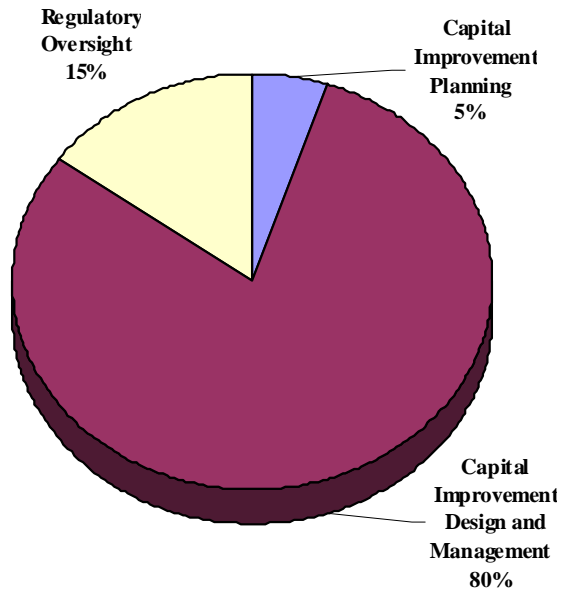
To help CBJ make capital improvements in an expeditious, cost effective manner.

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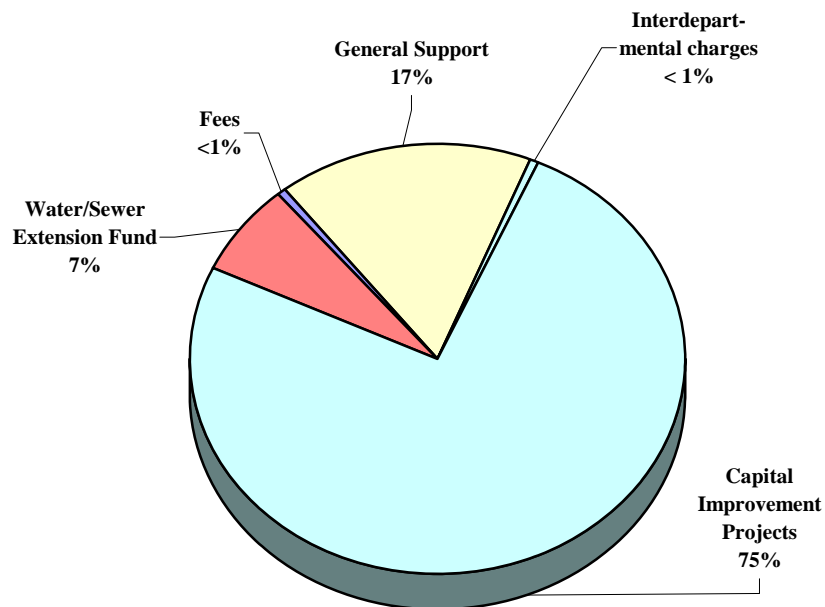
## FY12 BUDGET

**\$3,023,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# ENGINEERING

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

Engineering's FY12 Amended Budget represents a decrease of \$471,400 (13.5%) from the FY12 Approved Budget.

### The significant budgetary changes include:

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

# ENGINEERING

## CORE SERVICES

### Capital Improvement Planning

**Includes:** Architecture Division, Civil Engineering and General Engineering

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

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| % of capital improvement projects that gain approval without being part of the six-year CIP plan       | 2%                             | 2%                             | 5%                             | 5%                               | 5%                               |
| % of capital improvement projects for which the original cost estimate is within 10% of the final cost | 90%                            | 90%                            | 95%                            | 95%                              | 95%                              |

### Capital Improvement Design and Management

**Includes:** Architecture Division, Civil Engineering and General Engineering

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

| <b>Key Measures</b>                                       | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|---|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| % of projects on schedule each year                       | 96%                            | 97%                            | 95%                            | 95%                              | 95%                              |
| % of projects w/ expenditures <= appropriations each year | 97%                            | 98%                            | 95%                            | 95%                              | 95%                              |

### Regulatory oversight

**Includes:** General Engineering

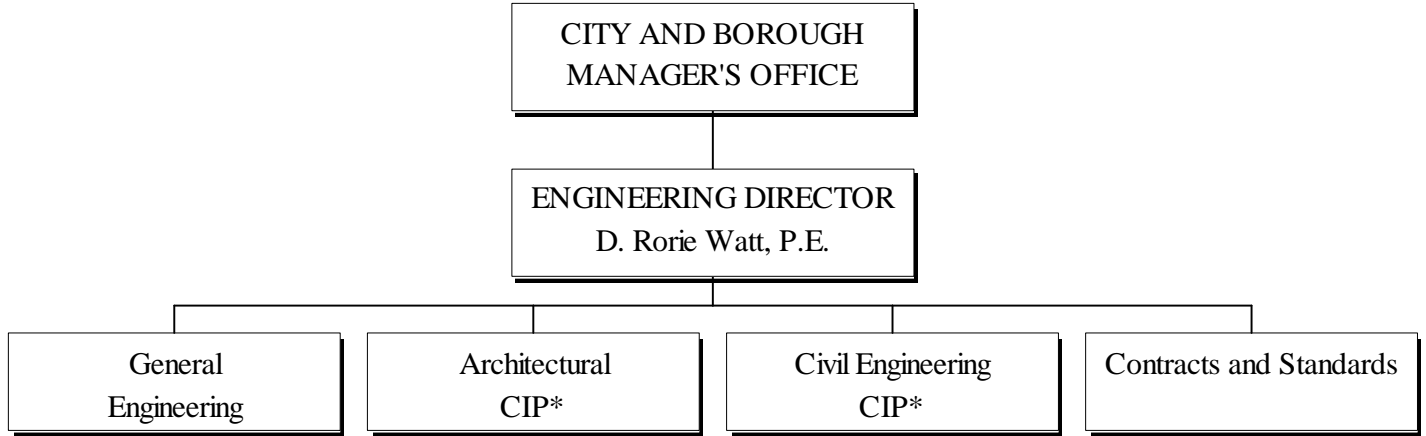
**Services Provided to:** Private developers and the public

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

# ENGINEERING

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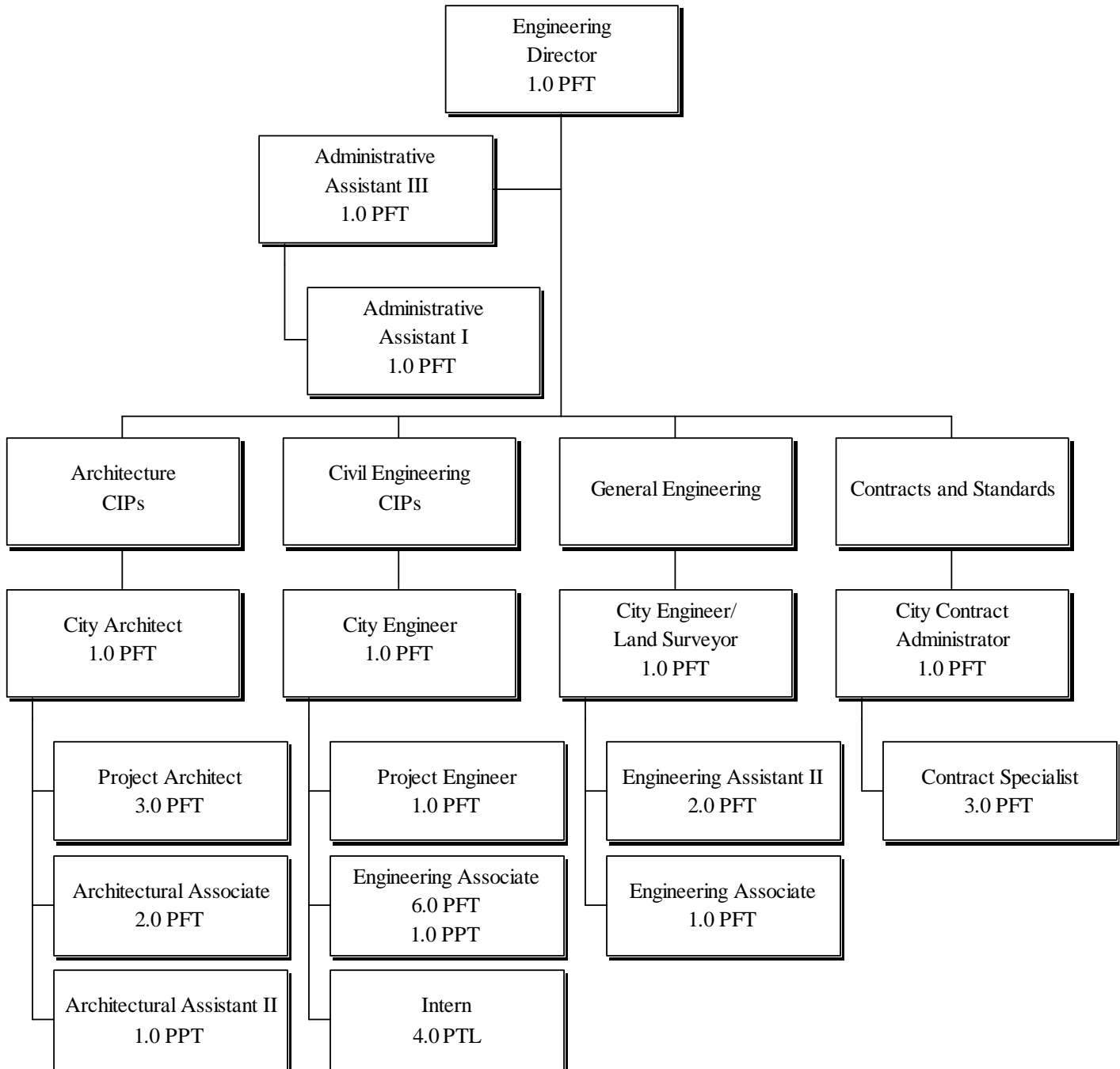
## FUNCTIONAL ORGANIZATION CHART



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

# ENGINEERING

## STAFFING ORGANIZATION CHART



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

# ENGINEERING

## STAFFING DETAIL

|   | FY11<br>Amended |                                | FY12<br>Approved |                                | FY12<br>Adopted |                                |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
|   | No.             | Salary &<br>Benefits<br>Budget | No.              | Salary &<br>Benefits<br>Budget | No.             | Salary &<br>Benefits<br>Budget |
|   | Pos.            |                                | Pos.             |                                | Pos.            |                                |
| <b>CLASS TITLE:</b>                                   |                 |                                |                  |                                |                 |                                |
| <b>General Engineering:</b>                           |                 |                                |                  |                                |                 |                                |
| Engineering Director                                  | 0.50            | \$ 63,800                      | 0.50             | \$ 65,000                      | 0.50            | \$ 65,000                      |
| Chief Engineer - Planning                             | 0.40            | 37,200                         | 0.40             | 37,200                         | -               | -                              |
| Contracts Officer                                     | 0.20            | 15,100                         | 0.20             | 15,600                         | 0.20            | 15,600                         |
| Land Surveyor   | 0.75            | 72,100                         | 0.75             | 72,700                         | 0.75            | 72,700                         |
| City Architect  | 0.25            | 20,400                         | 0.25             | 20,400                         | -               | -                              |
| Engineer/Architect I                                  | 0.18            | 12,600                         | 0.18             | 12,600                         | -               | -                              |
| Contract Specialist - RFP's                           | 0.20            | 10,700                         | 0.20             | 10,900                         | 0.20            | 10,900                         |
| Contract Specialist - Bids                            | 0.20            | 11,200                         | 0.20             | 11,400                         | 0.20            | 11,400                         |
| DBE Specialist  | 0.20            | 11,100                         | 0.20             | 11,200                         | 0.20            | 11,200                         |
| Engineer/Architect Associate                          | 0.45            | 34,100                         | 0.45             | 34,400                         | 0.45            | 34,400                         |
| Engineer/Architect Assistant II (1)                   | 1.00            | 61,600                         | 1.00             | 62,600                         | 1.00            | 62,600                         |
| Administrative Assistant III                          | 1.00            | 51,300                         | 1.00             | 53,000                         | 1.00            | 53,000                         |
| Administrative Assistant I (3)                        | 0.40            | 16,400                         | 0.40             | 16,500                         | 0.40            | 13,900                         |
| Overtime  | -               | 1,200                          | -                | 1,200                          | -               | 600                            |
| Benefits  | -               | 226,900                        | -                | 236,700                        | -               | 199,200                        |
| Vacancy Factor  | -               | (5,400)                        | -                | (5,500)                        | -               | (5,300)                        |
| <b>Total before specified vacancies and decrement</b> | <b>5.73</b>     | <b>640,300</b>                 | <b>5.73</b>      | <b>655,900</b>                 | <b>4.90</b>     | <b>545,200</b>                 |
| <b>Specified vacancies</b>                            |                 |                                |                  |                                |                 |                                |
| Administrative Assistant I (3)                        | -               | -                              | -                | -                              | -               | (13,900)                       |
| Benefits  | -               | -                              | -                | -                              | -               | (11,200)                       |
| <b>Total after specified vacancies</b>                | <b>-</b>        | <b>-</b>                       | <b>-</b>         | <b>-</b>                       | <b>-</b>        | <b>520,100</b>                 |
| <b>Decrement</b>                                      |                 |                                |                  |                                |                 |                                |
| Chief Engineer - Planning (2)                         | (0.40)          | (37,200)                       | (0.40)           | (37,200)                       | -               | -                              |
| City Architect (2)                                    | (0.25)          | (20,400)                       | (0.25)           | (20,400)                       | -               | -                              |
| Engineer/Architect I (2)                              | (0.18)          | (12,600)                       | (0.18)           | (12,600)                       | -               | -                              |
| Benefits  | -               | (35,100)                       | -                | (36,300)                       | -               | -                              |
| <b>Total after specified vacancies and decrement</b>  | <b>4.90</b>     | <b>\$ 535,000</b>              | <b>4.90</b>      | <b>\$ 549,400</b>              | <b>4.90</b>     | <b>\$ 520,100</b>              |

# ENGINEERING

## STAFFING DETAIL, CONTINUED

|   | FY11<br>Amended |                                | FY12<br>Approved |                                | FY12<br>Adopted |                                |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
|   | No.             | Salary &<br>Benefits<br>Budget | No.              | Salary &<br>Benefits<br>Budget | No.             | Salary &<br>Benefits<br>Budget |
|   | Pos.            |                                | Pos.             |                                | Pos.            |                                |
| <b>CLASS TITLE:</b>                                   |                 |                                |                  |                                |                 |                                |
| <b>CIP Engineering:</b>                               |                 |                                |                  |                                |                 |                                |
| Engineering Director                                  | 0.50            | \$ 63,800                      | 0.50             | \$ 65,000                      | 0.50            | \$ 65,000                      |
| Chief Engineer - Planning                             | 0.60            | 55,800                         | 0.60             | 55,800                         | -               | -                              |
| Contracts Officer                                     | 0.80            | 60,200                         | 0.80             | 62,200                         | 0.80            | 62,200                         |
| Chief Engineer  | 1.00            | 99,600                         | 1.00             | 100,500                        | 1.00            | 100,500                        |
| City Architect  | 0.75            | 61,300                         | 0.75             | 61,300                         | -               | -                              |
| Chief Architect - Schools                             | 1.00            | 95,700                         | 1.00             | 96,200                         | 1.00            | 96,200                         |
| Engineer/Architect II (1)                             | 2.00            | 170,600                        | 2.00             | 170,900                        | 1.00            | 94,400                         |
| Engineer/Architect I (1)                              | 4.62            | 360,800                        | 4.62             | 362,500                        | 3.00            | 215,100                        |
| Engineer/Architect Associate (1)                      | 11.05           | 780,600                        | 11.05            | 789,400                        | 9.05            | 592,600                        |
| Contract Specialist - RFP's                           | 0.80            | 42,800                         | 0.80             | 43,500                         | 0.80            | 43,500                         |
| Contract Specialist - Bids                            | 0.80            | 44,700                         | 0.80             | 45,400                         | 0.80            | 45,400                         |
| DBE Specialist  | 0.80            | 44,300                         | 0.80             | 44,700                         | 0.80            | 44,700                         |
| Engineer/Architect Assistant II (1)                   | 0.80            | 44,200                         | 0.80             | 44,200                         | 0.80            | 50,300                         |
| Engineer/Architect Assistant I                        | 0.40            | 19,400                         | 0.40             | 19,400                         | -               | -                              |
| Administrative Assistant I                            | 0.50            | 20,500                         | 0.50             | 20,600                         | 0.50            | 17,500                         |
| Temporary Interns                                     | 2.67            | 92,400                         | 2.67             | 92,600                         | 1.29            | 41,000                         |
| Overtime  | -               | 3,400                          | -                | 3,400                          | -               | 3,400                          |
| Benefits  | -               | 1,055,900                      | -                | 1,099,500                      | -               | 790,100                        |
| <b>Total before specified vacancies and decrement</b> | <b>29.09</b>    | <b>3,116,000</b>               | <b>29.09</b>     | <b>3,177,100</b>               | <b>21.34</b>    | <b>2,261,900</b>               |
| <b>Specified vacancies</b>                            |                 |                                |                  |                                |                 |                                |
| Engineer/Architect I (3)                              | -               | -                              | -                | -                              | -               | (143,400)                      |
| Engineer/Architect Associate (3)                      | -               | -                              | -                | -                              | -               | (6,500)                        |
| Administrative Assistant I (3)                        | -               | -                              | -                | -                              | -               | (17,500)                       |
| Benefits  | -               | -                              | -                | -                              | -               | (93,800)                       |
| <b>Total after specified vacancies</b>                | <b>-</b>        | <b>-</b>                       | <b>-</b>         | <b>-</b>                       | <b>-</b>        | <b>2,000,700</b>               |
| <b>Decrement:</b>                                     |                 |                                |                  |                                |                 |                                |
| Chief Engineer - Planning (2)                         | (0.60)          | (55,800)                       | (0.60)           | (55,800)                       | -               | -                              |
| City Architect (2)                                    | (0.75)          | (61,300)                       | (0.75)           | (61,300)                       | -               | -                              |
| Engineer/Architect II (2)                             | (1.00)          | (76,500)                       | (1.00)           | (76,500)                       | -               | -                              |
| Engineer/Architect I (2)                              | (1.62)          | (116,400)                      | (1.62)           | (116,400)                      | -               | -                              |
| Engineer/Architect Associate (2)                      | (2.00)          | (125,800)                      | (2.00)           | (125,800)                      | -               | -                              |
| Engineer/Architect Assistant I (2)                    | (0.40)          | (19,400)                       | (0.40)           | (19,400)                       | -               | -                              |
| Interns (2)   | (1.38)          | (48,600)                       | (1.38)           | (48,800)                       | -               | -                              |
| Benefits  | -               | (247,700)                      | -                | (257,300)                      | -               | -                              |
| <b>Total after decrement</b>                          | <b>21.34</b>    | <b>\$ 2,364,500</b>            | <b>21.34</b>     | <b>\$ 2,415,800</b>            | <b>21.34</b>    | <b>\$ 2,000,700</b>            |



# ENGINEERING

## STAFFING DETAIL, CONTINUED

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

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

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

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

# FINANCE



# FINANCE

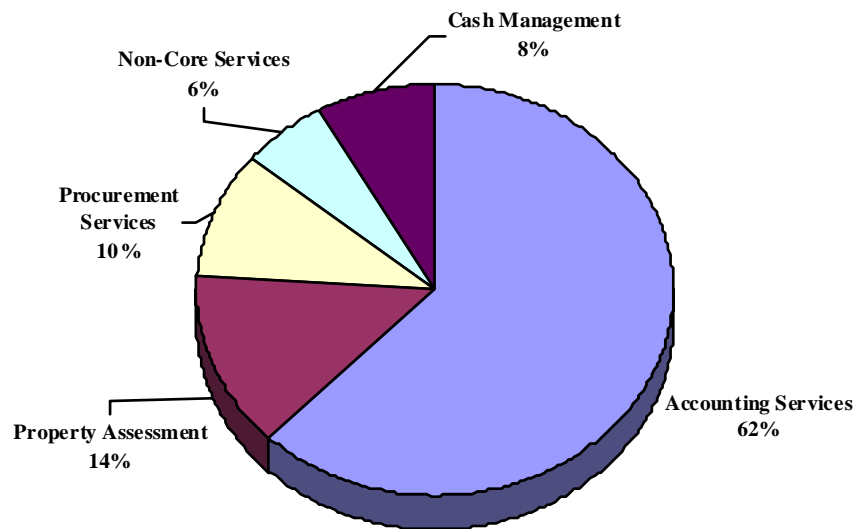
## MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

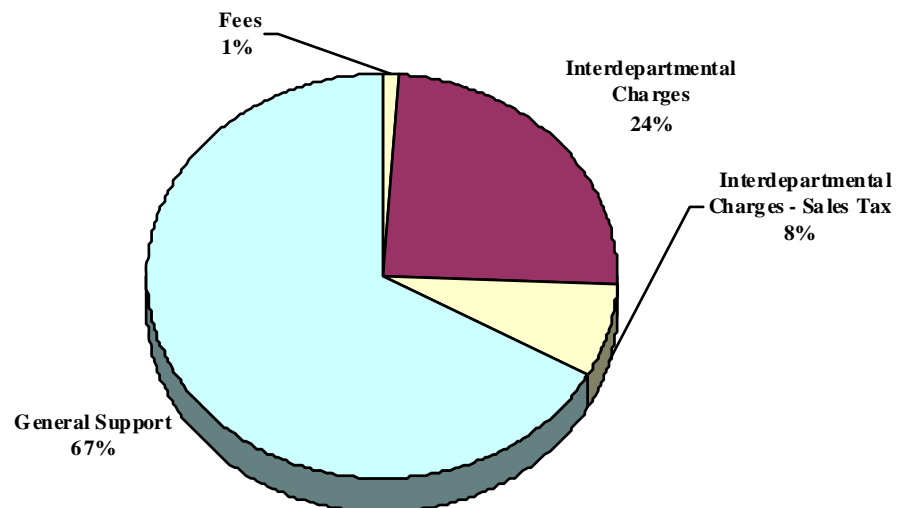
## FY12 BUDGET

**\$5,400,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

|                              | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                              |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                      |                    |                   |
| Personnel Services           | \$ 4,302,600        | 4,566,700         | 4,468,900            | 4,682,900          | 4,745,200         |
| Commodities and Services     | 592,100             | 657,900           | 669,100              | 645,100            | 655,300           |
| <b>Total Expenditures</b>    | <b>4,894,700</b>    | <b>5,224,600</b>  | <b>5,138,000</b>     | <b>5,328,000</b>   | <b>5,400,500</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                      |                    |                   |
| Interdepartmental Charges    | 1,590,500           | 1,724,900         | 1,696,500            | 1,738,000          | 1,736,800         |
| Fees                         | 62,100              | 69,100            | 75,000               | 69,600             | 60,400            |
| State Shared Revenues        | 145,600             | -                 | -                    | -                  | -                 |
| Support from General Fund    | 3,096,500           | 3,430,600         | 3,366,500            | 3,520,400          | 3,603,300         |
| <b>Total Funding Sources</b> | <b>\$ 4,894,700</b> | <b>5,224,600</b>  | <b>5,138,000</b>     | <b>5,328,000</b>   | <b>5,400,500</b>  |
| <b>STAFFING</b>              | <b>46.00</b>        | <b>47.00</b>      | <b>47.00</b>         | <b>47.00</b>       | <b>48.25</b>      |
| <b>FUND BALANCE</b>          | <b>N/A</b>          | <b>N/A</b>        | <b>N/A</b>           | <b>N/A</b>         | <b>N/A</b>        |

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

## BUDGET HIGHLIGHT

The FY12 Adopted Budget is an increase of \$72,500 (1.4%) over the FY12 Approved Budget.

### The significant budgetary change is:

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

# FINANCE

## CORE SERVICES

### Accounting Services

**Includes:** General Accounting, Accounts Payable, Accounts Receivable, Payroll, Cash Control, Budget, Sales Tax

**Services Provided to:** Public and other CBJ departments

| Key Measures  | FY08<br>Actuals      | FY09<br>Actuals | FY010<br>Actuals | FY11<br>Projected | FY12<br>Projected |
|---|----------------------|-----------------|------------------|-------------------|-------------------|
| Accounting, new internal control matters noted by auditor (including BRH)           | 5                    | 2               | 0                | 1                 | 1                 |
| Accounting, previous year internal control matters noted by auditor (including BRH) | 1 <sup>st</sup> year | 4               | 2                | 2                 | 0                 |
| Cost per Accounts Payable invoice processed ( <i>see Note 1</i> )                   | \$7.13               | \$7.39          | \$7.44           | \$7.84            | \$7.95            |
| Accts Rec. billings mailed within average days of target date                       | na                   | na              | 2.25             | 2.0               | 1.0               |
| Sales Tax administration cost per merchant registered                               | \$111                | \$90            | \$85             | \$96              | \$98              |
| Sales Tax collections, amount delinquent as of June 30                              | \$157,200            | \$217,800       | \$208,200        | \$225,000         | \$200,000         |
| Sales Tax collections, number of non filers as of June 30                           | 191                  | 128             | 154              | 155               | 150               |

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

### Property Assessment

**Includes:** Assessment valuation of real and business personal property

**Services Provided to:** Public and CBJ Departments

| Key Measures   | FY08<br>Actuals | FY09<br>Actuals | FY10<br>Actuals | FY11<br>Projected | FY12<br>Projected |
|--|-----------------|-----------------|-----------------|-------------------|-------------------|
| Assessing cost to taxable assessed value, per \$100,000 of property                | \$16.80         | \$15.56         | \$15.73         | \$16.11           | \$18.45           |
| Ratio of assessed value of real property to market value to equal 100% (State law) | 97.8%           | 98.8%           | 98.7%           | 98.7%             | 98.7%             |
| Costs of assessing a real property parcel  | \$38.20         | \$36.22         | \$31.22         | \$39.97           | \$43.11           |
| Costs of assessing a personal property account                                     | \$36.89         | \$55.61         | \$51.81         | \$47.90           | \$43.68           |
| Number of property assessment appeals filed  | 174             | 359             | 141             | 236               | 236               |
| Number of property appeals resolved by the Assessor                                | 172             | 356             | 141             | 232               | 232               |
| Number of property appeals heard by the BOE  | 2               | 3               | 0               | 4                 | 4                 |

### Procurement Services

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

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

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

# FINANCE

## CORE SERVICES, CONTINUED

### Cash Management

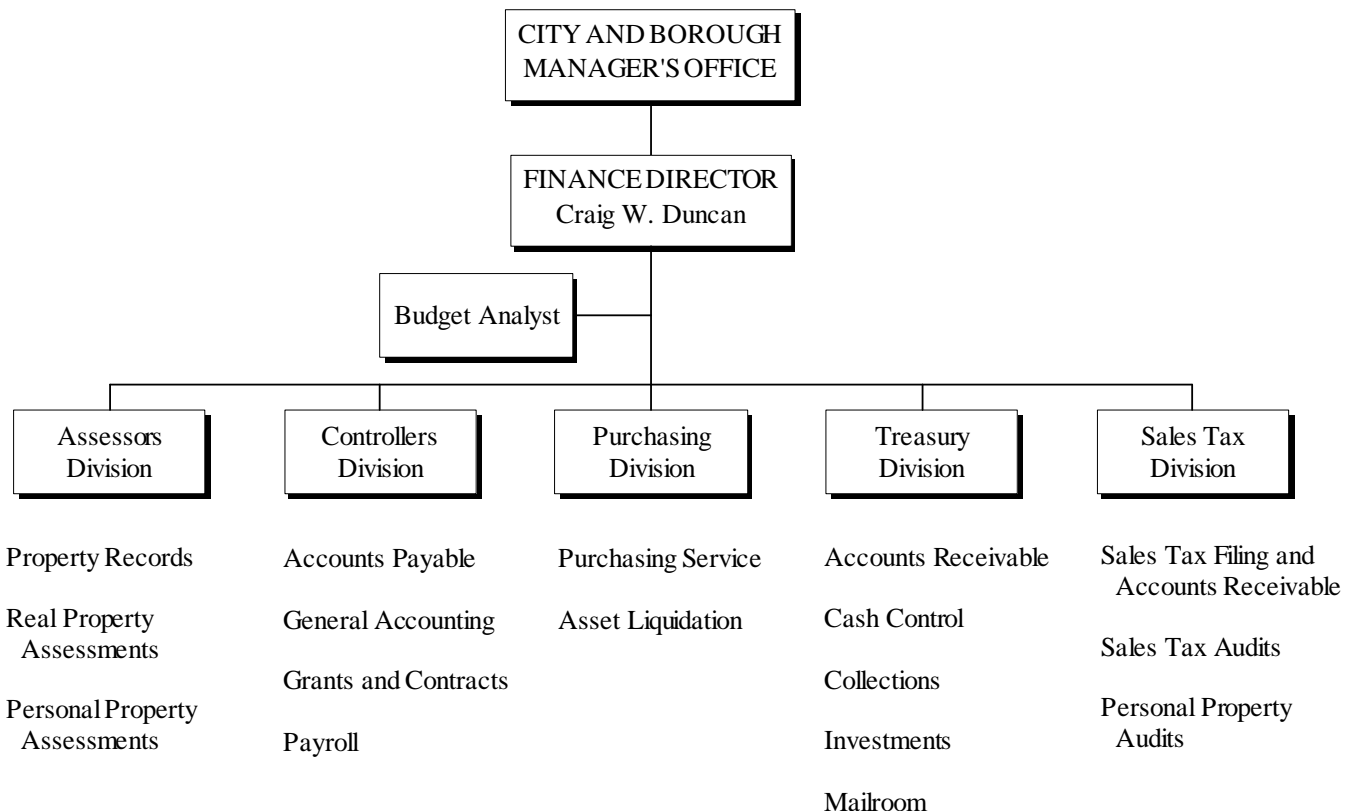
**Includes:** Central treasury investment and general cash management.

**Service Provided to:** Other CBJ departments

| Key Measures                                  | FY08<br>Actuals | FY09<br>Actuals | FY10<br>Actuals | FY11<br>Projected | FY12<br>Projected |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| Cost per dollar managed ( <i>see Note 3</i> ) | 0.10%           | 0.10%           | 0.12%           | 0.13%             | 0.14%             |
| Rate of return – Comparison to an index       |                 |                 |                 |                   |                   |
| External portfolio (LIGC Index)               | 1.69%           | -0.96%          | -0.05%          | 0.00%             | 0.50%             |
| Internal portfolio (6 month T-Bill)           | 3.13%           | 3.10%           | 1.85%           | 1.40%             | 1.45%             |

3. **Cash Management** – In FY04 the Central Treasury Investment Management staff was increased from part-time function to full-time. The accounting workloads previously handled by the Investment Officer were shifted to another Accountant Position. To manage this workload shifted, an existing Accountant Position was increased from 0.53 FTE to 1.0 FTE. While this shift does result in an increase in the cost per dollar managed, it is felt that the total increase in investment revenues more than offset the increase in staffing costs.

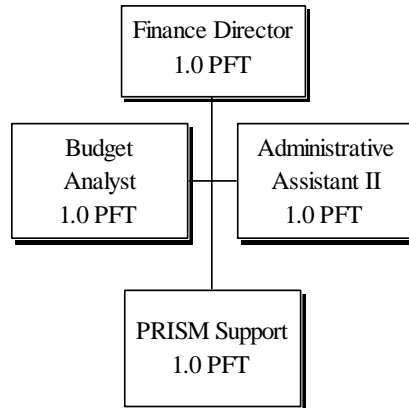
## FUNCTIONAL ORGANIZATION CHART



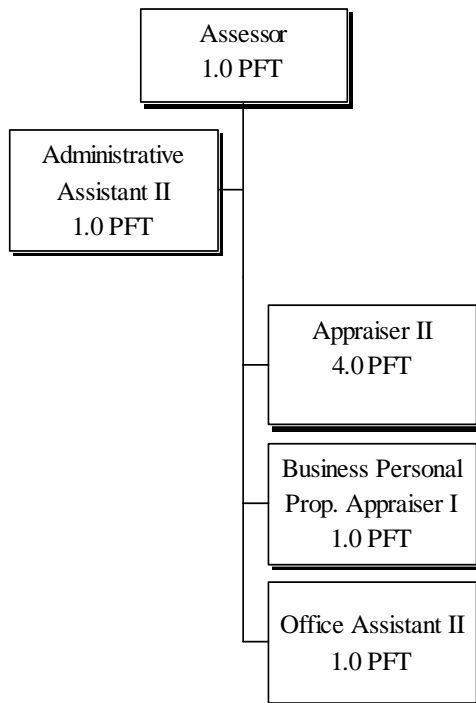
# FINANCE

## STAFFING ORGANIZATION CHARTS

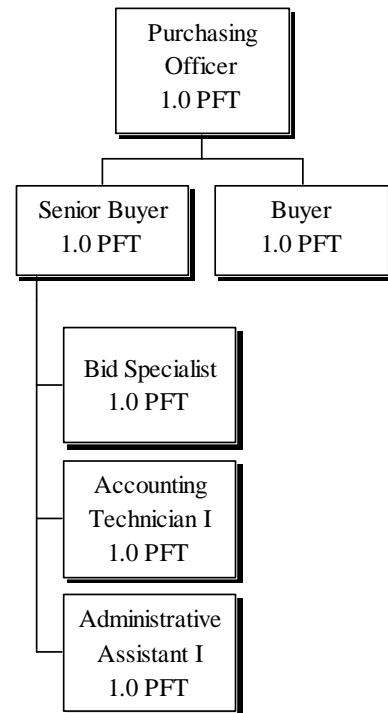
### ADMINISTRATION



### ASSESSOR'S DIVISION



### PURCHASING DIVISION



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

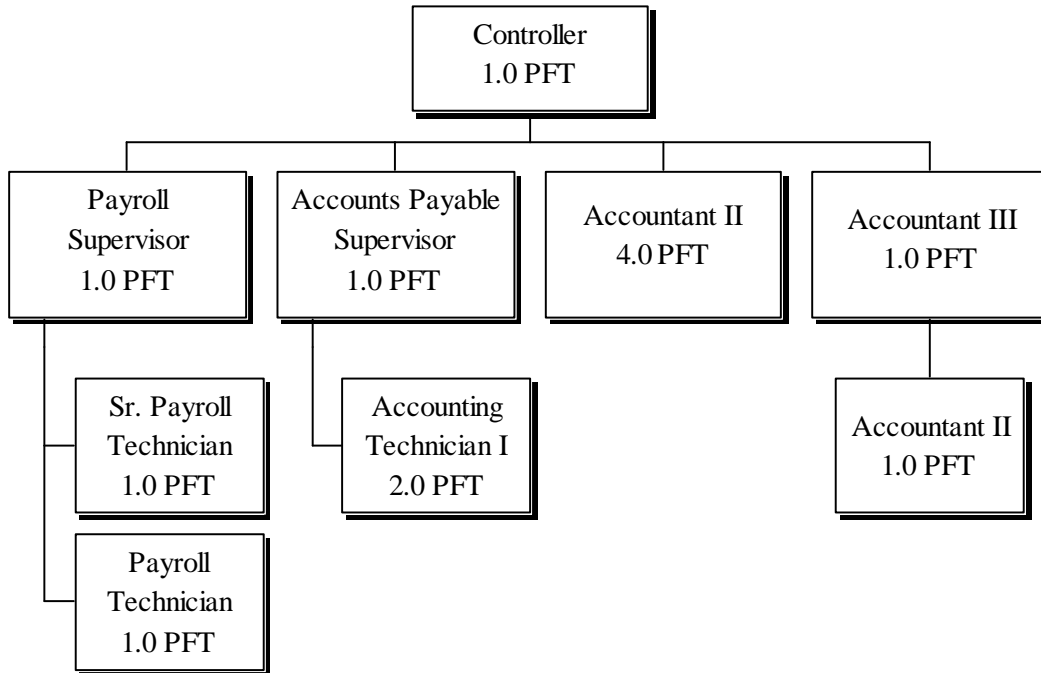


# FINANCE

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## STAFFING ORGANIZATION CHARTS

### CONTROLLER'S DIVISION

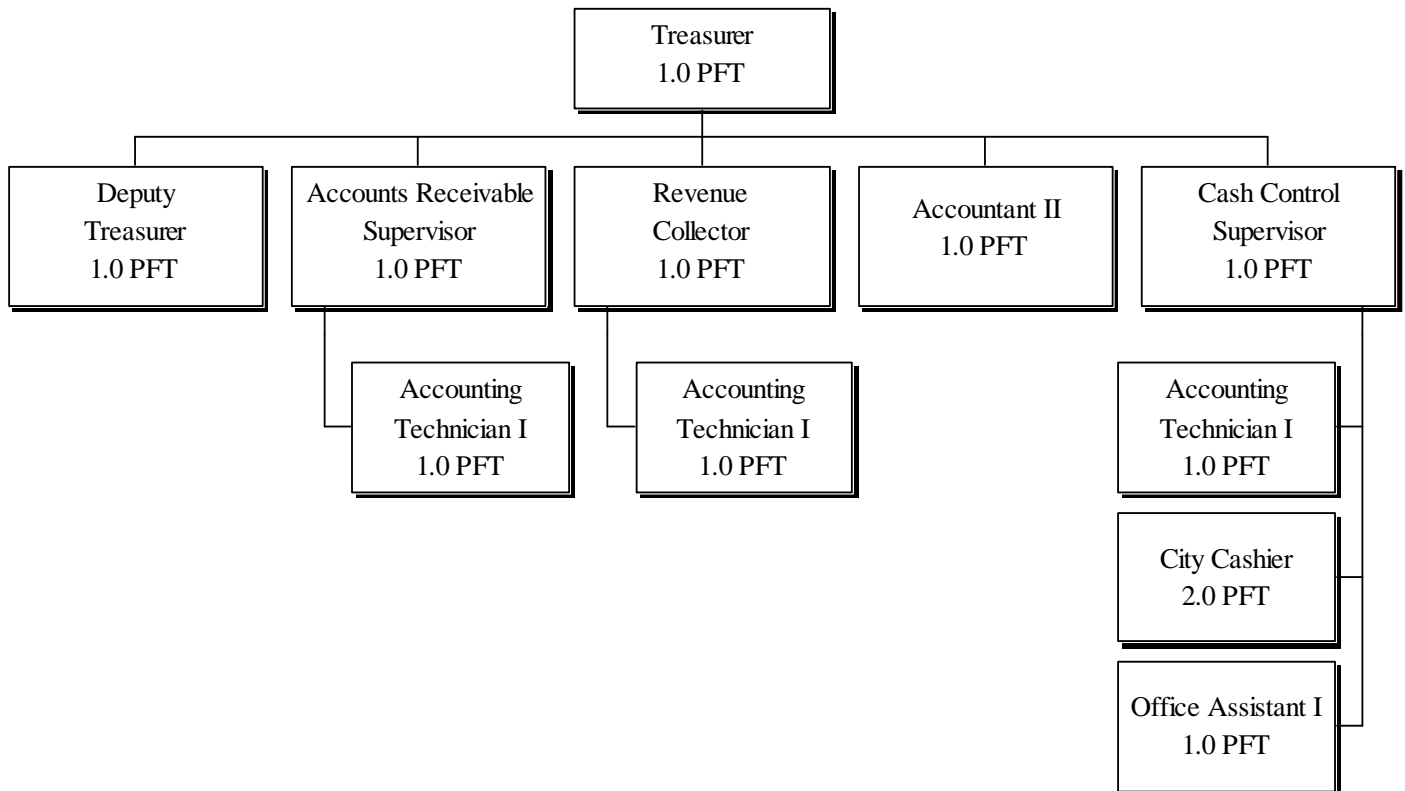


See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

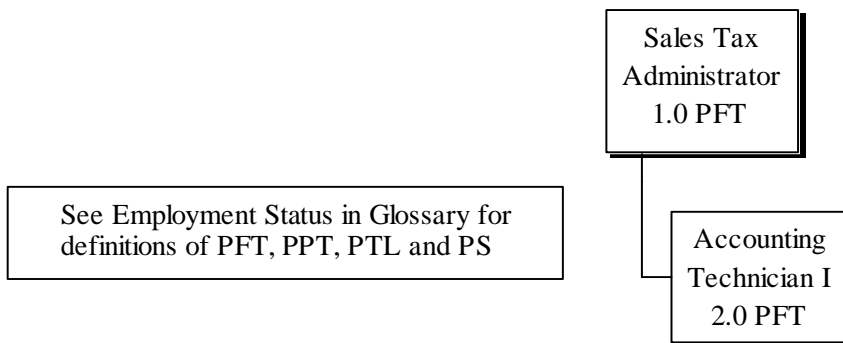
# FINANCE

## STAFFING ORGANIZATION CHARTS

### TREASURER'S DIVISION



### SALES TAX DIVISION



# FINANCE

## STAFFING DETAIL

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

# FINANCE

## STAFFING DETAIL, CONTINUED

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

# FINANCE

## STAFFING DETAIL, CONTINUED

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

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

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

# **CAPITAL CITY FIRE/RESCUE**



# CAPITAL CITY FIRE/RESCUE

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## MISSION STATEMENT

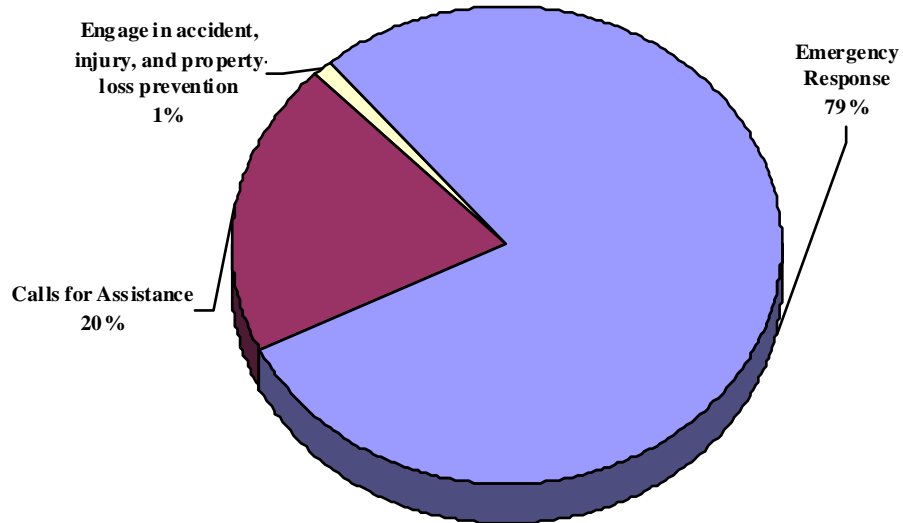
To serve and protect our community from life and property threatening emergencies.

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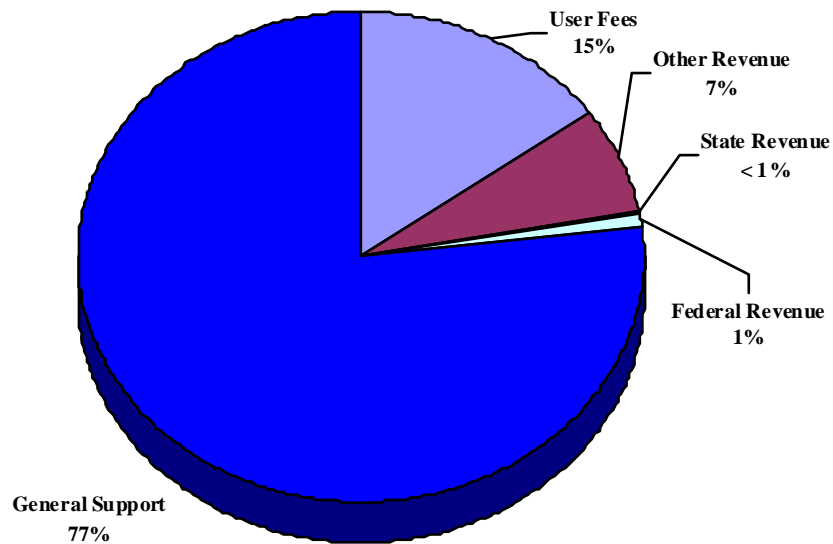
## FY12 BUDGET

**\$7,446,000**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.



# CAPITAL CITY FIRE/RESCUE

## COMPARATIVES

|                              | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                              |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                      |                    |                   |
| Personnel Services           | \$ 5,185,700        | 5,374,000         | 5,485,100            | 5,479,400          | 5,591,100         |
| Commodities and Services     | 1,683,700           | 1,915,000         | 1,633,800            | 1,721,800          | 1,854,900         |
| <b>Total Expenditures</b>    | <b>6,869,400</b>    | <b>7,289,000</b>  | <b>7,118,900</b>     | <b>7,201,200</b>   | <b>7,446,000</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                      |                    |                   |
| User Fees                    | 1,051,500           | 818,000           | 1,114,200            | 818,000            | 1,112,200         |
| State Shared Revenue         | 166,600             | -                 | -                    | -                  | -                 |
| State Grants                 | 18,500              | 10,000            | 9,900                | -                  | 11,000            |
| Other Revenue                | 483,100             | 494,200           | 494,200              | 505,800            | 517,900           |
| Federal Grants               | 130,800             | 317,400           | 65,800               | 40,200             | 65,800            |
| Support from:                |                     |                   |                      |                    |                   |
| General Fund                 | 2,595,100           | 2,789,100         | 2,503,700            | 2,803,400          | 2,635,400         |
| Marine Passenger Fee         | 231,200             | 243,000           | 243,000              | 243,000            | 238,700           |
| Fire Service Area            | 2,192,600           | 2,617,300         | 2,688,100            | 2,790,800          | 2,865,000         |
| <b>Total Funding Sources</b> | <b>\$ 6,869,400</b> | <b>7,289,000</b>  | <b>7,118,900</b>     | <b>7,201,200</b>   | <b>7,446,000</b>  |
| <b>STAFFING</b>              | <b>44.86</b>        | <b>44.86</b>      | <b>44.86</b>         | <b>44.86</b>       | <b>44.86</b>      |
| <b>FUND BALANCE:</b>         |                     |                   |                      |                    |                   |
| Fire Service Area            | N/A                 | N/A               | N/A                  | N/A                | N/A               |
| General Fund                 | N/A                 | N/A               | N/A                  | N/A                | N/A               |

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

## BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY12 Adopted Budget represents an increase of \$244,800 (3.4%) from the FY12 Approved Budget.

### The significant budgetary changes include:

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

# CAPITAL CITY FIRE/RESCUE

## CORE SERVICES

### Emergency Response

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

**Services Provided to:** Public

|   | <i>FY08</i>    | <i>FY09</i>    | <i>FY10</i>    | <i>FY11</i>      | <i>FY12</i>      |
|---|----------------|----------------|----------------|------------------|------------------|
| <b>Key Measures</b>   | <i>Actuals</i> | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Average response time <sup>1</sup>  | 6.0 min        | 5.9 min        | 6.56 min       | 6.0 min          | 5.5 min          |
| Calls per year  | 3,449          | 3,445          | 3,554          | 3,817            | 3,942            |
| Average time to mobilize and dispatch rescue effort <sup>1</sup>            | 1.8 min        | 2.5 min        | 1.87 min       | 1.5 min          | 1.5 min          |
| % of time fire contained to room of origin                                  | 65.2%          | 50%            | 94%            | 90%              | 90%              |
| % of career staff with paramedic certification                              | 37%            | 37%            | 45%            | 45%              | 45%              |
| % of career staff with EMT III/ACLS certification                           | 63%            | 63%            | 55%            | 55%              | 55%              |
| % of volunteers with Firefighter I certification <sup>2</sup>               | 48%            | 63%            | 69%            | 72%              | 75%              |
| % of volunteers with Emergency Vehicle Operation certification <sup>2</sup> | 39%            | 78%            | 85%            | 90%              | 75%              |
| Mandatory Training Hours <sup>3</sup>                                       | N/A            | N/A            | 10,296         | 11,000           | 11,000           |
| Additional Training Hours <sup>3</sup>                                      |                |                |                |                  |                  |

### Calls for Assistance

**Includes:** Medical Transports, Respond to Complaints

**Services Provided to:** Public

|   | <i>FY08</i>    | <i>FY09</i>    | <i>FY10</i>    | <i>FY11</i>      | <i>FY12</i>      |
|---|----------------|----------------|----------------|------------------|------------------|
| <b>Key Measures</b>   | <i>Actuals</i> | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Cost per response   | \$1,877        | \$1,923        | \$1,572        | \$1,503          | \$1,533          |
| % of time unable to dispatch immediately                                      | 0%             | 0%             | 0%             | 0%               | 0%               |
| Average time from notification to mitigation <sup>1</sup>                     | 17 min         | 43 min         | 47 min         | 40 min           | 40 min           |
| % of time patient condition remains unchanged (survives the ride) or improves | 98.8%          | 99.5%          | 99.5%          | 99.5%            | 99.5%            |

### Engage in accident, injury and property-loss prevention

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

**Services Provided to:** Public

|   | <i>FY08</i>    | <i>FY09</i>    | <i>FY10</i>    | <i>FY11</i>      | <i>FY12</i>      |
|---|----------------|----------------|----------------|------------------|------------------|
| <b>Key Measures</b>                             | <i>Actuals</i> | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| # of commercial inspections conducted           | 365            | 350            | 490            | 525              | 535              |
| # of follow up commercial inspections conducted | N/A            | N/A            | 51             | 80               | 100              |
| # public education contact (people)             | 2,647          | 2,417          | 3,570          | 3,700            | 3,800            |
| # of fires containing a personal injury         | 10             | 3              | 0              | 2                | 2                |
| Average turn around time for plan review        | 7 days         | 7 days         | 6 days         | 6 days           | 6 days           |

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

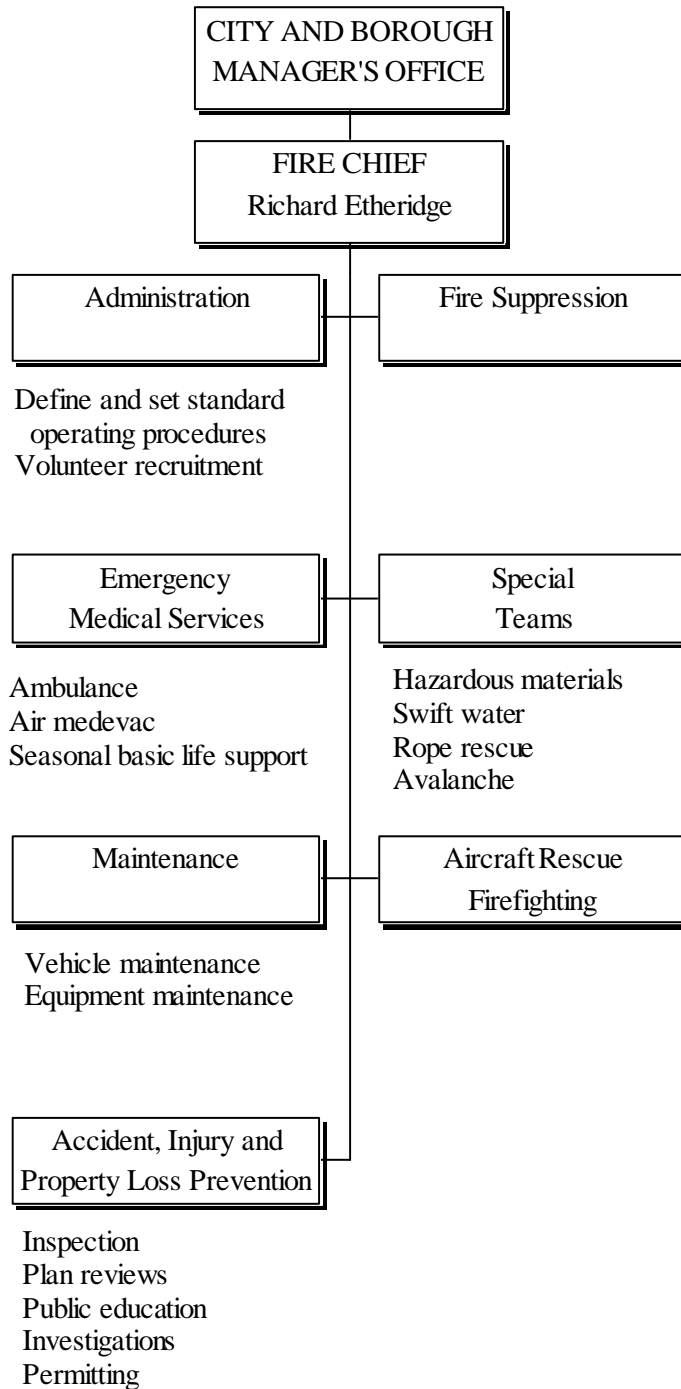
<sup>2</sup> 9 firefighters are currently enrolled into the Firefighter I program and will graduate May 2011. 10 members are special teams only and do not respond to fires.

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

# CAPITAL CITY FIRE/RESCUE

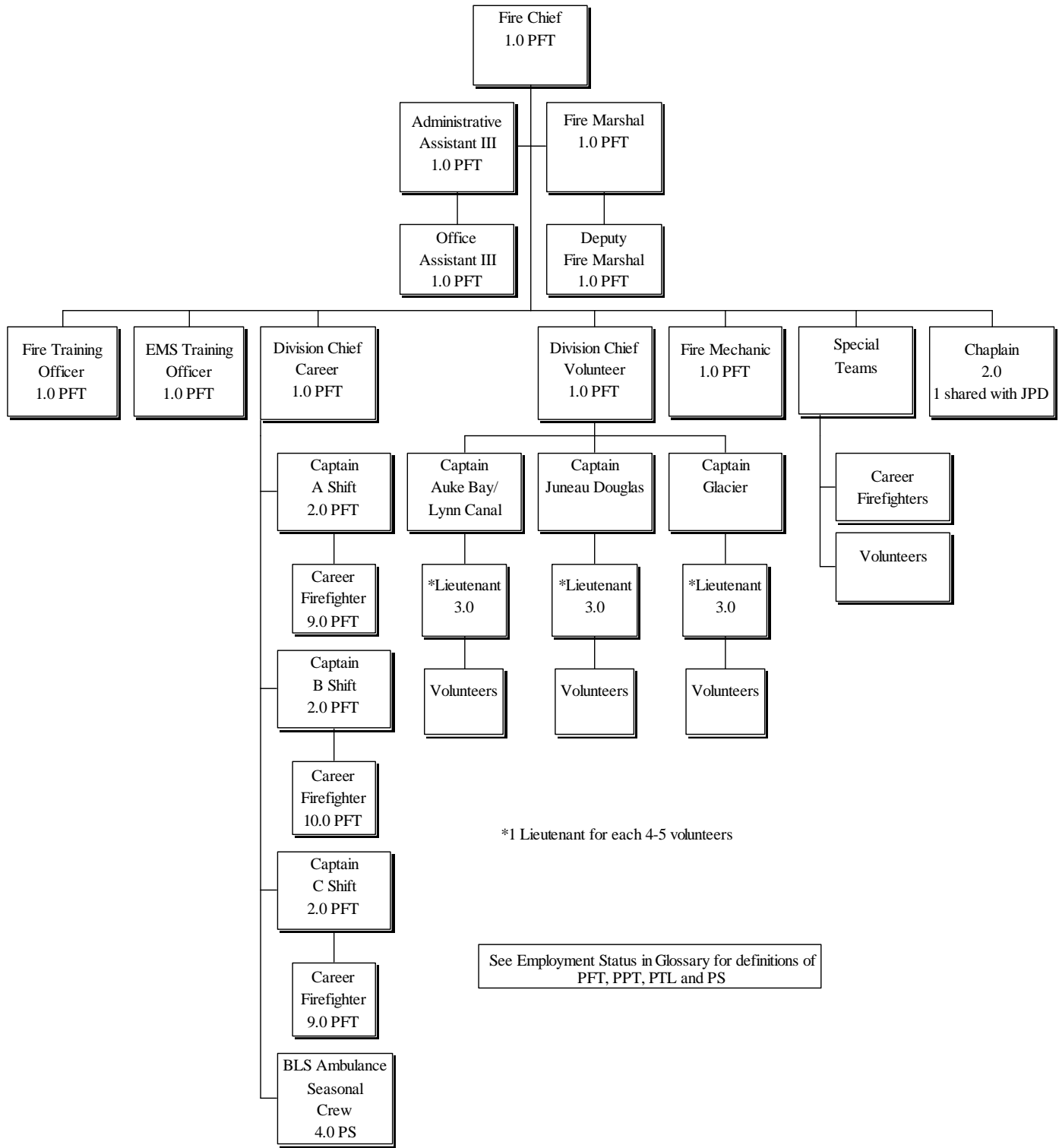
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## FUNCTIONAL ORGANIZATION CHART



# CAPITAL CITY FIRE/RESCUE

## STAFFING ORGANIZATION CHART



# CAPITAL CITY FIRE/RESCUE

## STAFFING DETAIL

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

# CAPITAL CITY FIRE/RESCUE

## STAFFING DETAIL, CONTINUED

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

# NOTES

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**LANDS  
AND  
RESOURCE MANAGEMENT**





# LANDS AND RESOURCE MANAGEMENT

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## MISSION STATEMENT

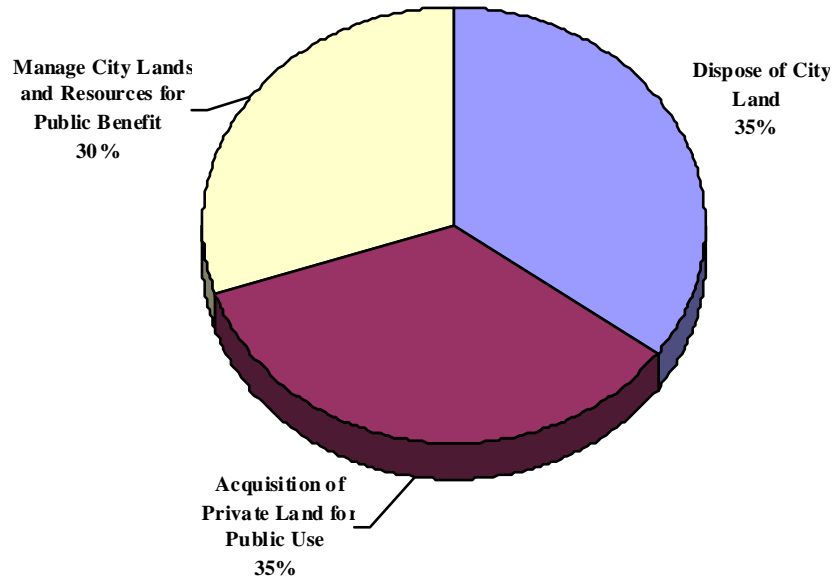
To develop and manage City land consistent with public policy.

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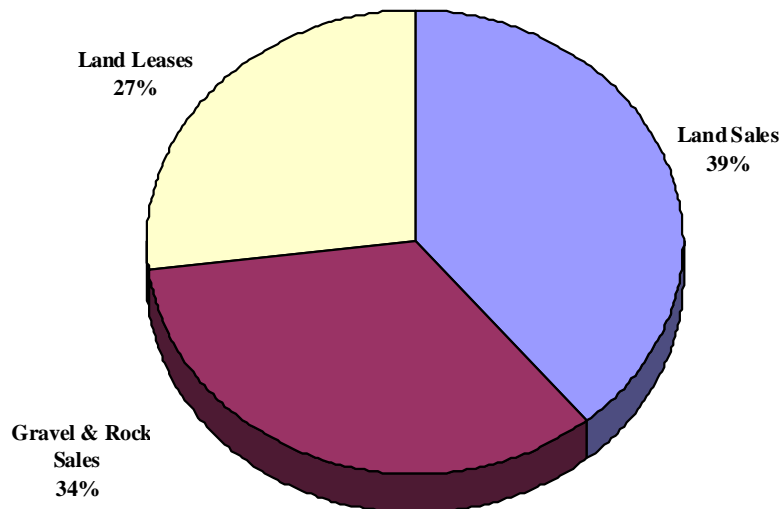
## FY12 BUDGET

**\$977,700**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LANDS AND RESOURCE MANAGEMENT

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# LANDS AND RESOURCE MANAGEMENT

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## Core Services

### Support and Facilitate the Activity of the Lands Committee

Services Provided to: Public

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

### Respond to Citizen Concerns and Issues in a Timely Manner

Services Provided to: Public

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

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

### Disposal of City Land

Services Provided to: Public

|                                | <i>FY08</i>    | <i>FY09</i>    | <i>FY10</i>    | <i>FY11</i>      | <i>FY12</i>      |
|--------------------------------|----------------|----------------|----------------|------------------|------------------|
| Key Measures                   | <i>Actuals</i> | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Number of land transactions    | N/A            | N/A            | N/A            | 4                | 0                |
| Revenue of CBJ land sold/lease | N/A            | N/A            | N/A            | \$260,000        | \$62,000         |

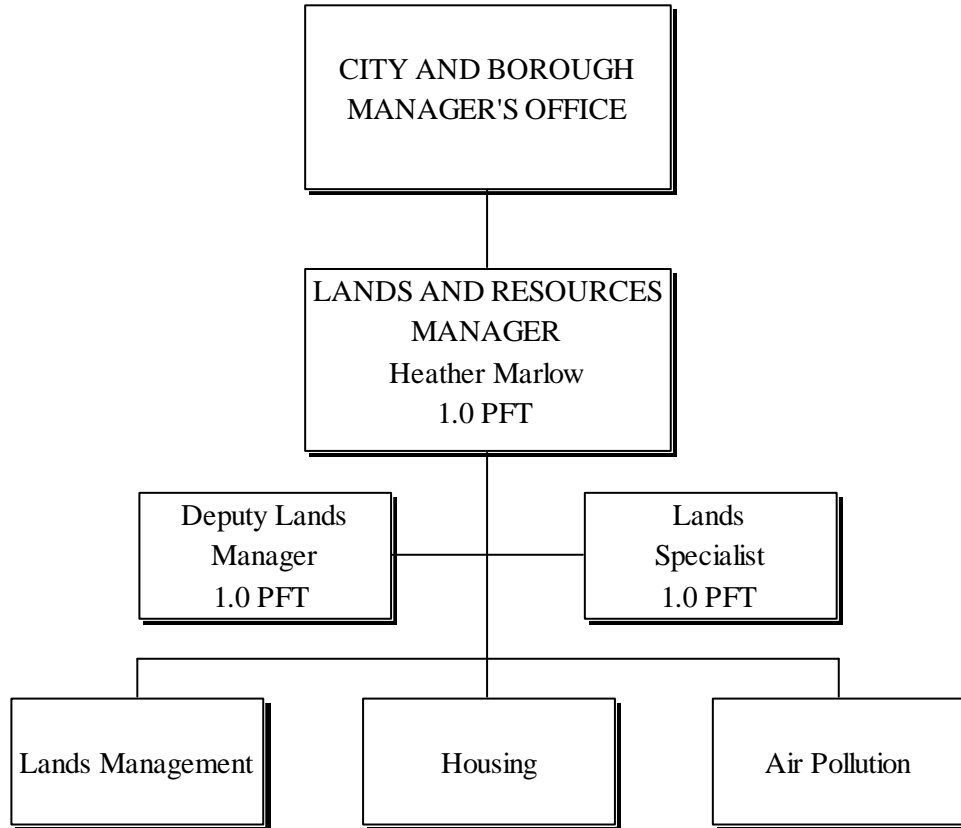
### Acquisition of City Land

Services Provided to: Public

|                                       | <i>FY08</i>    | <i>FY09</i>    | <i>FY10</i>    | <i>FY11</i>      | <i>FY12</i>      |
|---------------------------------------|----------------|----------------|----------------|------------------|------------------|
| Key Measures                          | <i>Actuals</i> | <i>Actuals</i> | <i>Actuals</i> | <i>Projected</i> | <i>Projected</i> |
| Number of private land acquisitions   | N/A            | N/A            | N/A            | 3                | 1                |
| Acres of land donated/conveyed to CBJ | N/A            | N/A            | N/A            | 0.25             | 30               |

# LANDS AND RESOURCE MANAGEMENT

## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management  
Planning

Land Trades, Land Sales

Property Use Permits  
Leases and Easements

Gravel and Rock Extraction

Mining Unit Activities

CBJ Building Leases

Staff Liaison, Assembly  
Lands Committee

Public Housing  
Information

Multi-Family Housing  
Loan Program

Staff Liaison Assembly  
Advisory Committee

Grants and Loans to  
Non-Profits

Daily Monitoring

Open Burning

Public Education

\*\*Split with Emergency Services

# LANDS AND RESOURCES MANAGEMENT

## STAFFING DETAIL

|                             | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|-----------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
|                             | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>         |                           |   |                           |   |                           |   |
| <b>Administration:</b>      |                           |   |                           |   |                           |   |
| Lands and Resources Manager | 1.00                      | \$ 94,100   | 1.00                      | \$ 96,200   | 1.00                      | \$ 96,200   |
| Deputy Land Manager         | 1.00                      | 86,200  | 1.00                      | 86,200  | 1.00                      | 86,200  |
| Land Specialist             | 1.00                      | 49,900  | 1.00                      | 51,600  | 1.00                      | 51,600  |
| Work Force                  | -                         | 70,700  | -                         | 94,400  | -                         | 84,500  |
| Benefits                    | -                         | 121,200   | -                         | 127,000   | -                         | 126,700   |
| <b>Totals</b>               | <b>3.00</b>               | <b>\$ 422,100</b>                                       | <b>3.00</b>               | <b>\$ 455,400</b>                                       | <b>3.00</b>               | <b>\$ 445,200</b>                                       |

# NOTES

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This page has been left for notes.

**LAW**





# LAW

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## MISSION STATEMENT

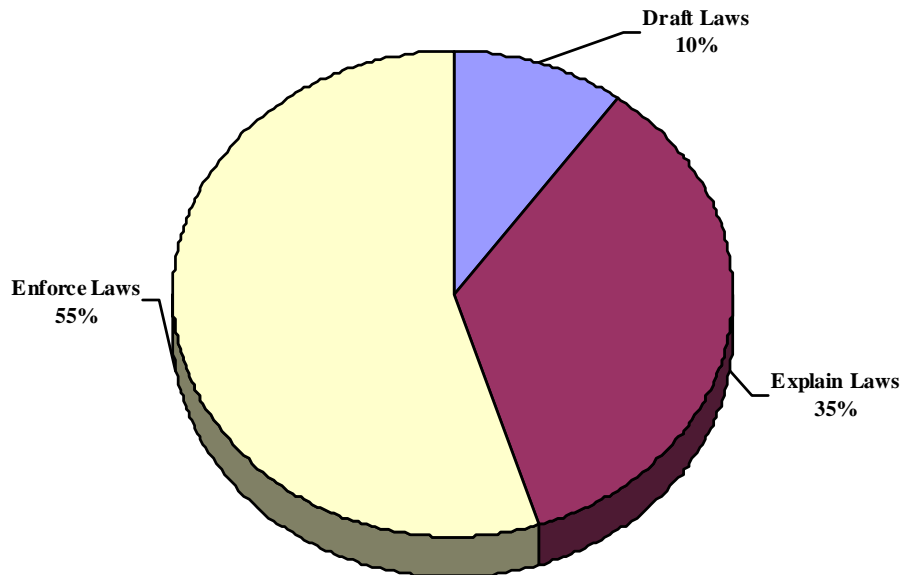
The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

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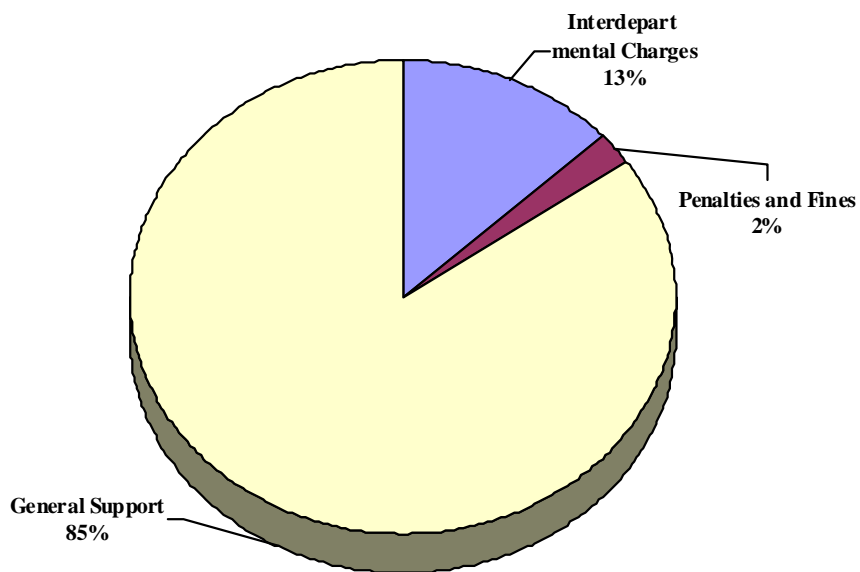
## FY12 BUDGET

**\$1,899,300**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LAW

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes are:

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

# LAW

## CORE SERVICES

### Draft Laws

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

**Services Provided to:** CBJ departments; Assembly

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Average number of days between request and final draft (routine matters) | 10 days                        | 10 days                        | 10 days                        | 10 days                          | 10 days                          |

### Explain Laws – Preventative v. Remedial

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

**Services Provided to:** CBJ departments; Assembly

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

### Enforce Laws

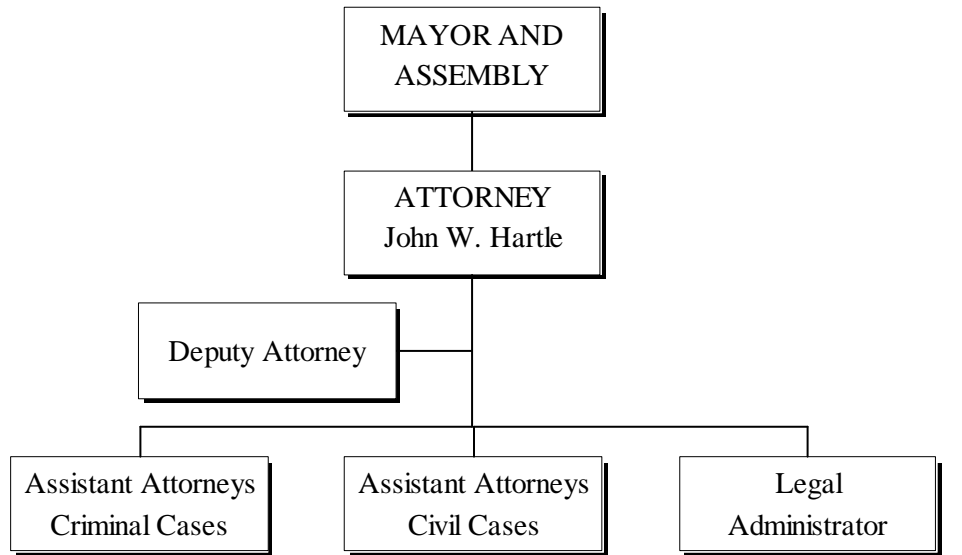
**Includes:** Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes

**Services Provided to:** CBJ departments, Public

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

# LAW

## FUNCTIONAL ORGANIZATION CHART



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

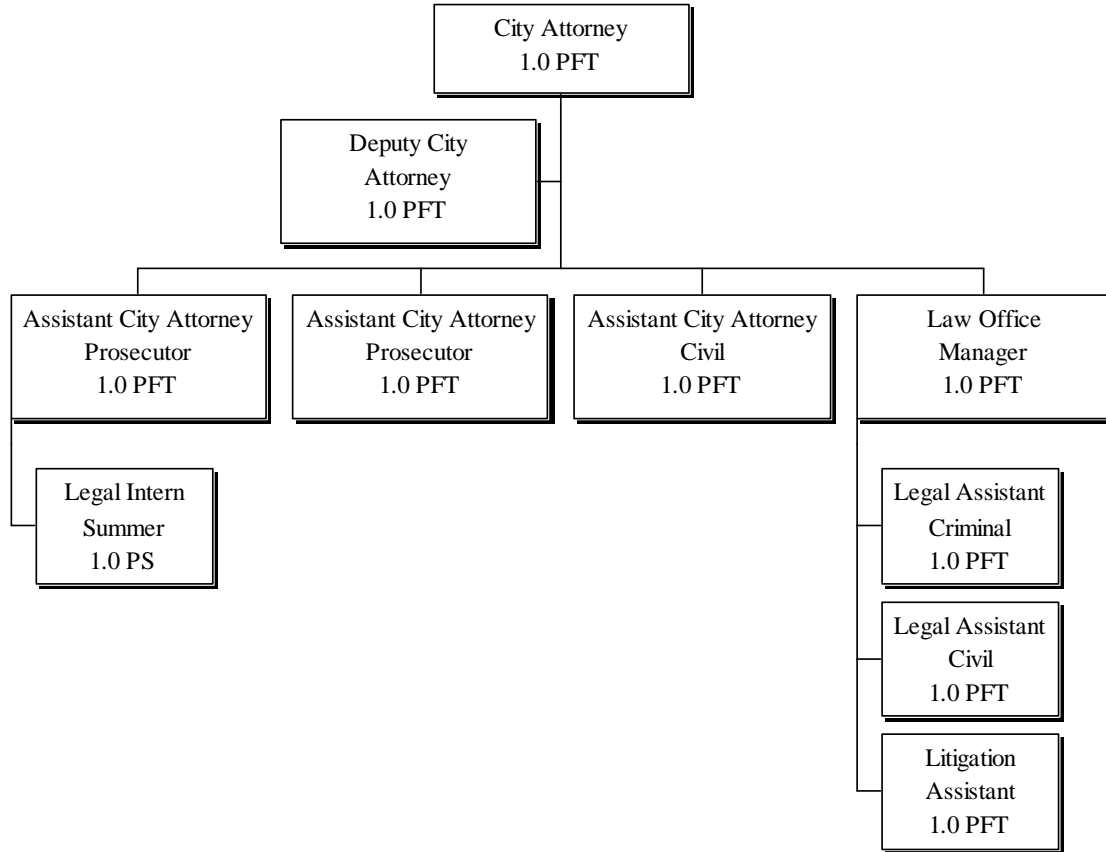
Codification Process

Supervision of Legal Assistants

Supervision of Litigation Assistant

# LAW

## STAFFING ORGANIZATION CHART



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

# LAW

## STAFFING DETAIL

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

# LIBRARIES





# LIBRARIES

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## MISSION STATEMENT

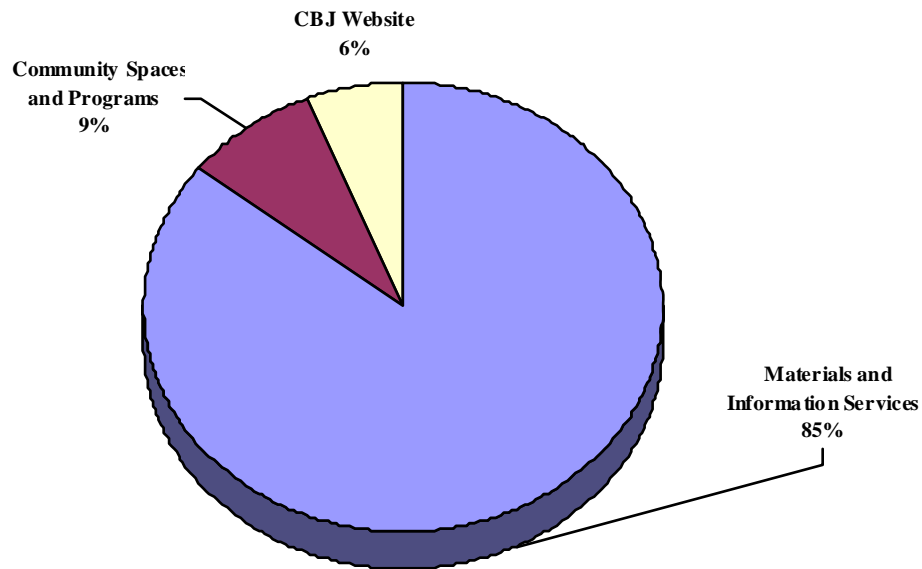
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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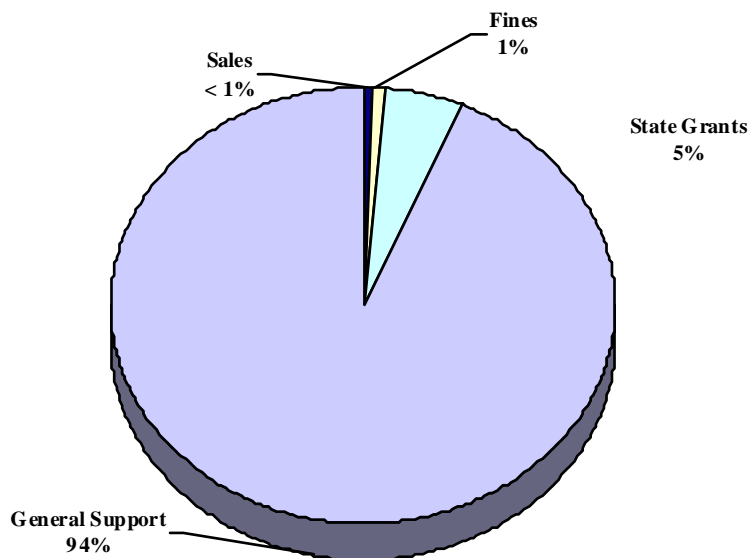
## FY12 BUDGET

**\$2,408,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# LIBRARIES

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes are:

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

# LIBRARIES

## CORE SERVICES

### Materials and Information Services

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

**Services Provided to:** Public

| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Registered library users as a percent of population.  | 93%                     | 87%                     | 85%                     | 85%                       | 85%                       |
| Active borrowers as a percent of population.<br>(Borrowed something in past year).  | 33%                     | 37%                     | 32%                     | 32%                       | 32%                       |
| Use of library materials and resources per capita of Juneau population. (checkouts, in-house use of materials and electronic resources, use of information databases supplied by the libraries) | 21                      | 22                      | 24                      | 24                        | 24                        |
| Information assistance to library users per capita of Juneau population. (reference assistance, interlibrary loans processed, holds filled, "virtual" reference transactions )                  | 1.74                    | 1.31                    | 1.29                    | 1.30                      | 1.30                      |
| Online use of library-provided information resources, both in the library and remotely, as a percentage of print circulation.   | 213%                    | 213%                    | 301%                    | 300%                      | 300%                      |

### Community Programs and Spaces

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

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

**Services Provided to:** Public

| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Participation in library programs for preschool and school age children and their parents as a percentage of Juneau population. | 35%                     | 35%                     | 37%                     | 37%                       | 37%                       |
| Participation of children and youth of all ages in library programs as a percentage of all program attendees.                   | 78%                     | 84%                     | 95%                     | 80%                       | 80%                       |
| Use of library materials for children as a percentage of total circulation.   | 34%                     | 34%                     | 38%                     | 35%                       | 35%                       |

# LIBRARIES

## CORE SERVICES - CONTINUED

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

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

| Key Measures   | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percent Juneau population attending meetings or attending author events, book discussions, film groups and cultural programs in library spaces | 80%                     | 86%                     | 70%                     | 70%                       | 70%                       |
| Key Measures   | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
| Use of public internet, wireless internet, and library computers and equipment per capita.   | 4.3                     | 4.4                     | 4.4                     | 4                         | 4                         |
| Use of computer and Internet services per open hour.   | 16.5                    | 17                      | 17                      | 17                        | 17                        |

### CBJ Website

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

**Includes:** CBJ website design and maintenance

**Services Provided to:** CBJ departments and the public

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

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

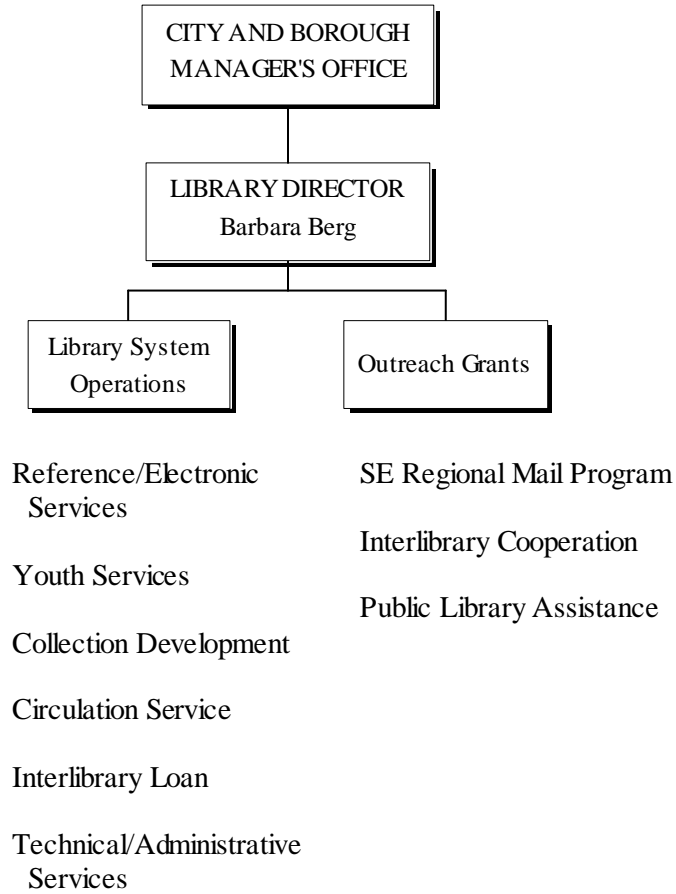
\*\* Distinct files served represent individual files with substantive content that are requested and is a partial measure of use of the content available on the website. Each distinct file may have been opened many times. A file is counted only when it is opened.

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

# LIBRARIES

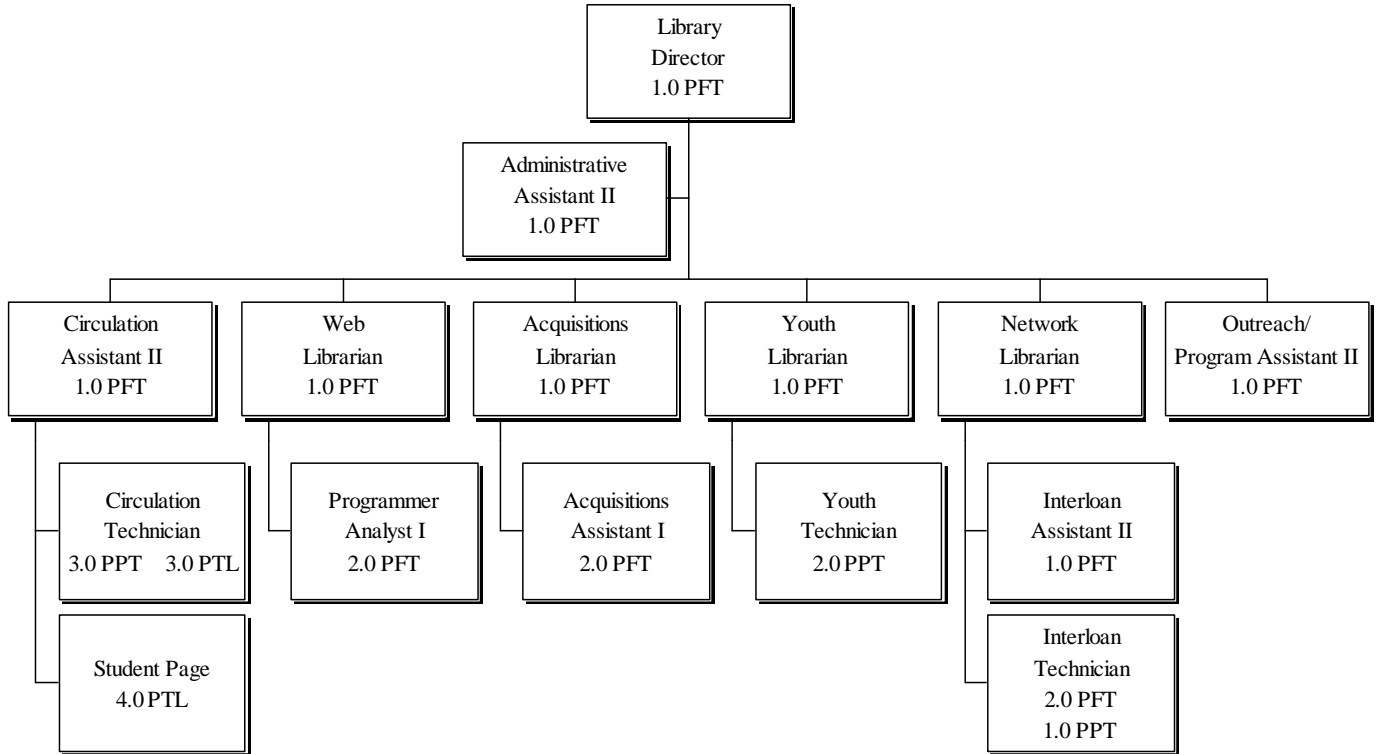
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## FUNCTIONAL ORGANIZATION CHART



# LIBRARIES

## STAFFING ORGANIZATION CHART



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

# LIBRARIES

## STAFFING DETAIL

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

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

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



# NOTES

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This page has been left for notes.

# PARKS AND RECREATION

## **THIS SECTION INCLUDES:**

Parks & Recreation Administration

Areawide Recreation, which includes:

Augustus Brown Swimming Pool

Dimond Park Aquatic Center

Zach Gordon Youth Center

City Museum

Treadwell Ice Arena

Building Maintenance

Parks and Landscape Maintenance

Jensen-Olson Arboretum

Visitor Services/Centennial Hall

Downtown Parking



# PARKS AND RECREATION

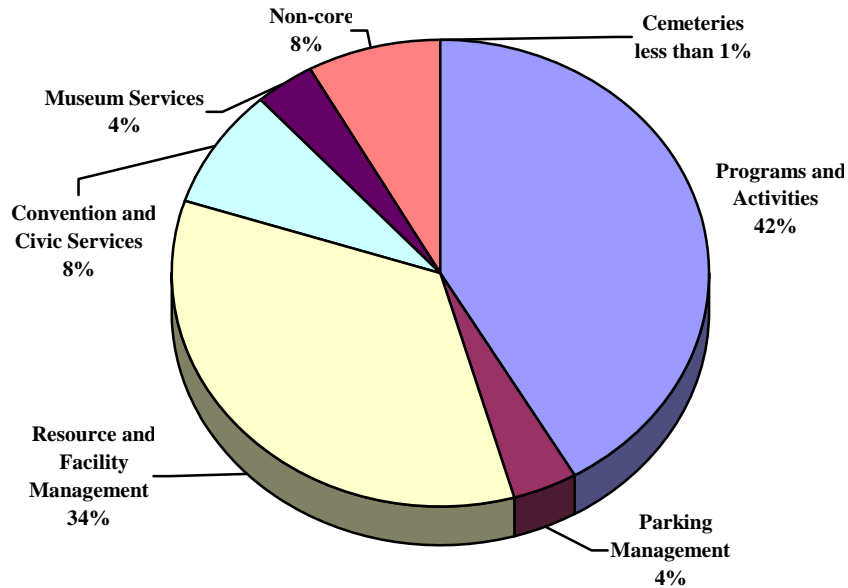
## MISSION STATEMENT

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

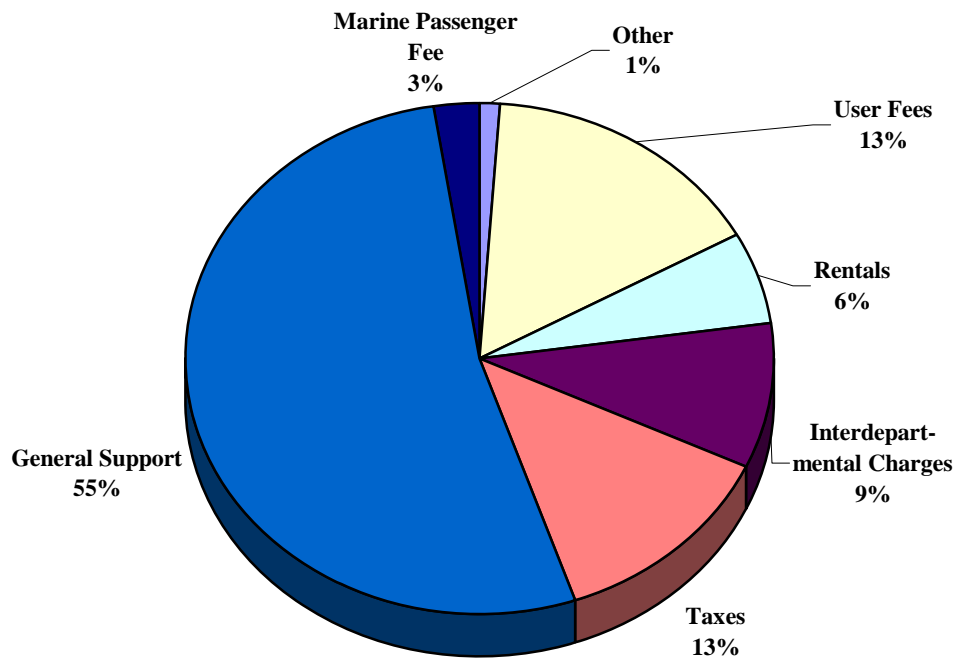
## FY12 BUDGET

**\$12,731,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

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

# PARKS AND RECREATION

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

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

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

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

# PARKS AND RECREATION

## COMPARATIVES FOR BUILDING MAINTENANCE

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

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

## COMPARATIVES FOR PARKS AND LANDSCAPE

|                              | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                              |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>         |                     |                   |                      |                    |                   |
| Personnel Services           | \$ 1,172,800        | 1,244,900         | 1,194,400            | 1,269,900          | 1,321,300         |
| Commodities and Services     | 390,600             | 435,900           | 444,500              | 436,900            | 469,600           |
| Capital Outlay               | -                   | -                 | 6,600                | -                  | -                 |
| <b>Total Expenditures</b>    | <b>1,563,400</b>    | <b>1,680,800</b>  | <b>1,645,500</b>     | <b>1,706,800</b>   | <b>1,790,900</b>  |
| <b>FUNDING SOURCES:</b>      |                     |                   |                      |                    |                   |
| User Fees                    | 45,000              | 52,300            | 47,200               | 52,300             | 52,300            |
| Rentals                      | 17,200              | 14,500            | 12,000               | 14,500             | 14,500            |
| State Grant                  | 1,800               | -                 | -                    | -                  | -                 |
| Interdepartmental Charges    | 51,700              | 60,800            | 53,700               | 60,800             | 63,700            |
| State Shared Revenue         | 37,000              | -                 | -                    | -                  | -                 |
| Support from:                |                     |                   |                      |                    |                   |
| Jensen-Olson Arboretum       | -                   | -                 | -                    | -                  | 138,000           |
| General Fund                 | 1,410,700           | 1,553,200         | 1,532,600            | 1,579,200          | 1,522,400         |
| <b>Total Funding Sources</b> | <b>\$ 1,563,400</b> | <b>1,680,800</b>  | <b>1,645,500</b>     | <b>1,706,800</b>   | <b>1,790,900</b>  |
| <b>STAFFING</b>              | <b>17.34</b>        | <b>18.08</b>      | <b>18.08</b>         | <b>17.34</b>       | <b>18.08</b>      |
| <b>FUND BALANCE</b>          | <b>N/A</b>          | <b>N/A</b>        | <b>N/A</b>           | <b>N/A</b>         | <b>N/A</b>        |

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

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

|                               | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                               |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENDITURES:</b>          |                     |                   |                      |                    |                   |
| Support to General Fund       | \$ -                | -                 | -                    | -                  | 138,000           |
| <b>Total Expenditures</b>     | <b>-</b>            | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>138,000</b>    |
| <b>FUNDING SOURCES:</b>       |                     |                   |                      |                    |                   |
| House Rental                  | 10,900              | 10,900            | 10,900               | 10,900             | 10,900            |
| Events/Fundraisers            | -                   | 1,200             | 1,000                | 2,000              | 2,000             |
| Donations                     | 200                 | 500               | 200                  | 500                | 500               |
| Interest Income               | 184,600             | 70,000            | 70,000               | 75,000             | 75,000            |
| Fund Balance (To) From        | (195,700)           | (82,600)          | (82,100)             | (88,400)           | 49,600            |
| <b>Total Funding Sources</b>  | <b>\$ -</b>         | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>138,000</b>    |
| <b>FUND BALANCE RESERVE</b>   | <b>\$ 2,097,200</b> | <b>2,097,200</b>  | <b>2,097,200</b>     | <b>2,097,200</b>   | <b>2,097,200</b>  |
| <b>AVAILABLE FUND BALANCE</b> | <b>\$ 45,100</b>    | <b>127,700</b>    | <b>127,200</b>       | <b>215,600</b>     | <b>77,600</b>     |

## COMPARATIVES FOR DOWNTOWN PARKING

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



# PARKS AND RECREATION

## COMPARATIVES FOR VISITOR SERVICES

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

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

# PARKS AND RECREATION

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## BUDGET HIGHLIGHTS

The Parks and Recreation Department's FY12 Adopted Budget represents an increase of \$364,300 (2.9%) over the FY12 Approved Budget.

### The significant budgetary changes are:

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

## CORE SERVICES

### Programs and Activities

**Includes:** Organized Activities, Facility Rentals and Casual Use

**Services Provided to:** Public

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

# PARKS AND RECREATION

## CORE SERVICES, CONTINUED

### Parking Management

**Includes:** Long and Short Term Parking, Enforcement

**Services Provided to:** Public

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

### Resources and Facility Management

**Includes:** Beautification, Maintenance, Enhancement

**Services Provided to:** Public

| <b>Key Measures</b>   | <b>FY08<br/>Actuals</b> | <b>FY09<br/>Actuals</b> | <b>FY10<br/>Actuals</b> | <b>FY11<br/>Projected</b> | <b>FY12<br/>Projected</b> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| % of unscheduled maintenance vs. % total maintenance (parks/landscape)  | 10%                     | 10%                     | 10%                     | 10%                       | 10%                       |
| Cost Recovery Goal for Augustus Brown Pool  |                         |                         | 36%                     | 37%                       | 40%                       |
| Cost Recovery Goal for Dimond Park Aquatics Center  |                         |                         |                         |                           | 70%                       |
| Cost Recovery Goal for Downtown Parking   |                         |                         | 51%                     | 51%                       | 51%                       |
| Cost Recovery Goal for Treadwell Arena  | 60%                     | 58%                     | 57%                     | 53%                       | 56%                       |
| % of unscheduled maintenance vs. % total maintenance (facility maintenance)   | 35%                     | 36%                     | 36%                     | 37%                       | 40%                       |
| % of hours facility is available vs. % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance) (parks, landscape and facility maintenance) | 100%                    | 100%                    | 100%                    | 100%                      | 100%                      |
| # of satisfied customers vs. # of dissatisfied customers  | 20/0                    | 20/0                    | 20/0                    | 20/0                      | 20/0                      |

### Convention and Civic Services

**Services Provided to:** Public

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

# PARKS AND RECREATION

## CORE SERVICES, CONTINUED

### Museum Services

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

**Services Provided to:** Public

| <b>Key Measures</b>                                      | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| Ratio of revenue to operating costs                      | 86,711/93,029<br>93%                  | 44,418/108,354<br>41%                 | 56,340/109,995<br>51%                 | 49,500/111,375<br>44%                   | 417,500/114,231<br>365%**               |
| # of volunteer hours vs. paid staff                      | 1165/2055<br>57%                      | 846/2055<br>42%                       | 3185/7800<br>41%                      | 3100/7800<br>41%                        | 3100/7800<br>41%                        |
| # of satisfied customers vs. # of dissatisfied customers | 5/0                                   | 5/0                                   | 5/0                                   | 5/0                                     | 5/0                                     |

\*Basement reconfigured for more efficient packing of oversized storage.

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

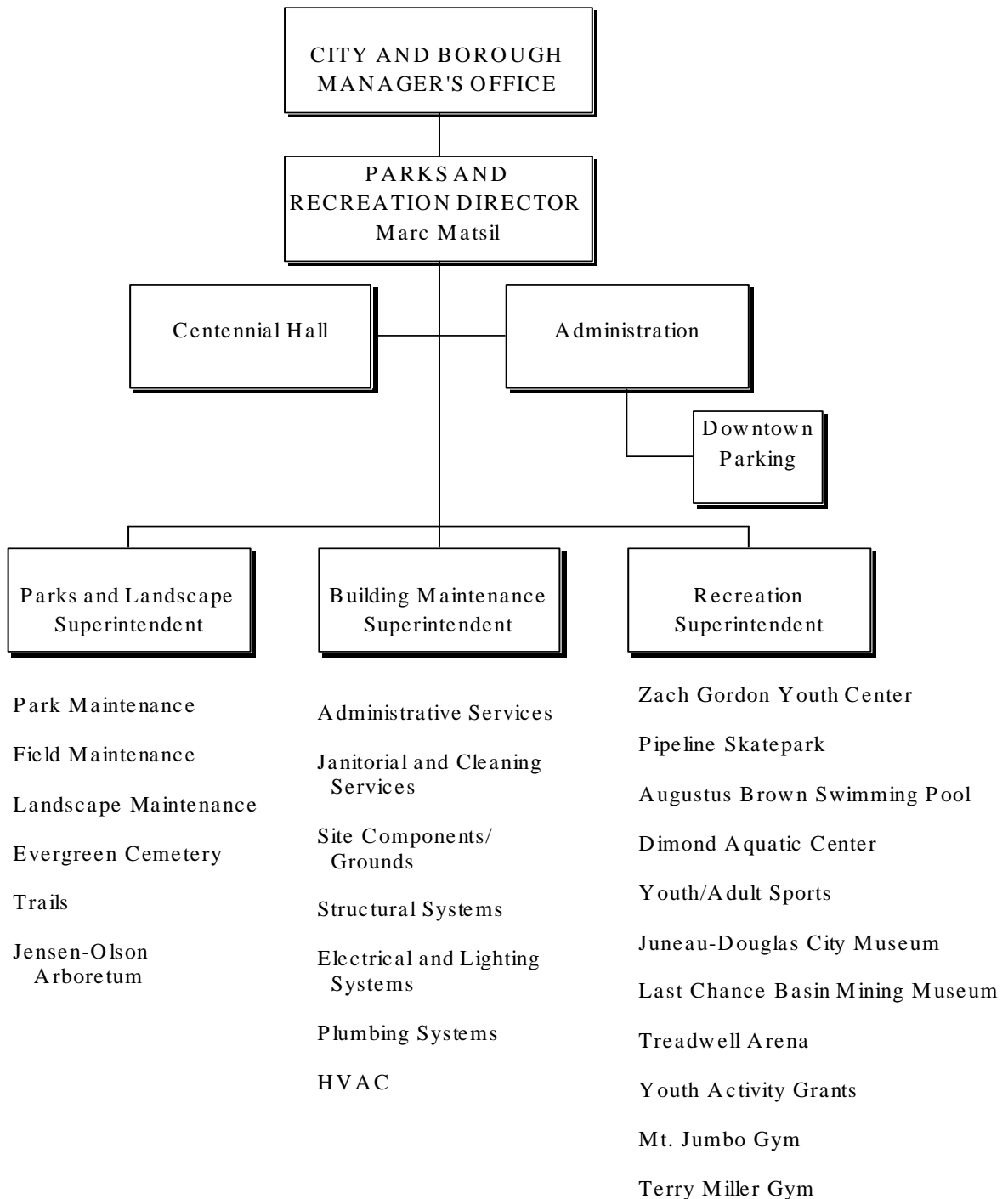
### Cemeteries

**Services Provided to:** Public

| <b>Key Measures</b>                                      | <b><i>FY08</i><br/><i>Actuals</i></b> | <b><i>FY09</i><br/><i>Actuals</i></b> | <b><i>FY10</i><br/><i>Actuals</i></b> | <b><i>FY11</i><br/><i>Projected</i></b> | <b><i>FY12</i><br/><i>Projected</i></b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| # of inquiries vs. actual graves located                 | 94%                                   | 93%                                   | 93%                                   | 93%                                     | 93%                                     |
| Ratio of burial revenues to service costs                | 1/1                                   | 1/1                                   | 1/1                                   | 1/1                                     | 1/1                                     |
| # of satisfied customers vs. # of dissatisfied customers | 30/0                                  | 28/2                                  | 30/0                                  | 44/2                                    | 48/2                                    |

# PARKS AND RECREATION

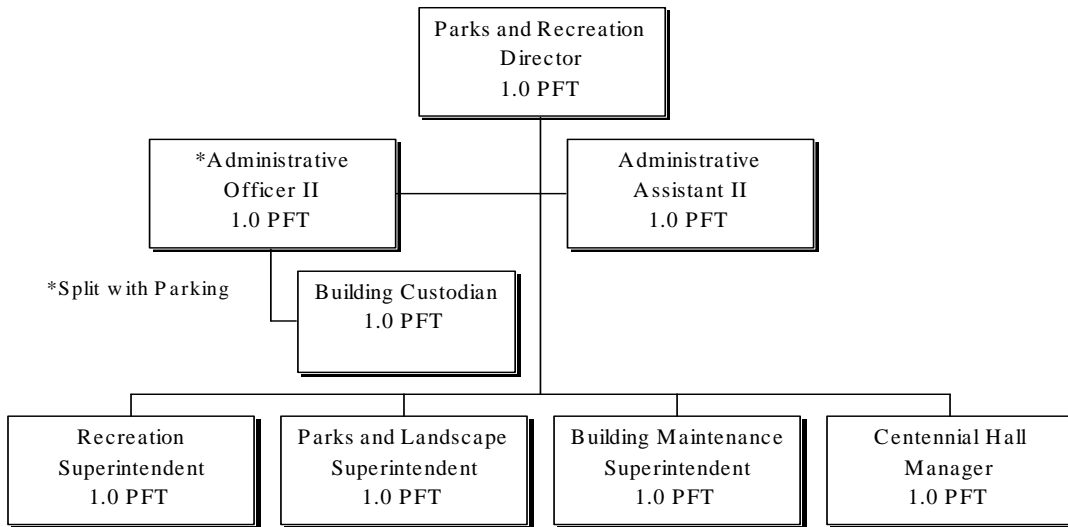
## FUNCTIONAL ORGANIZATION CHART



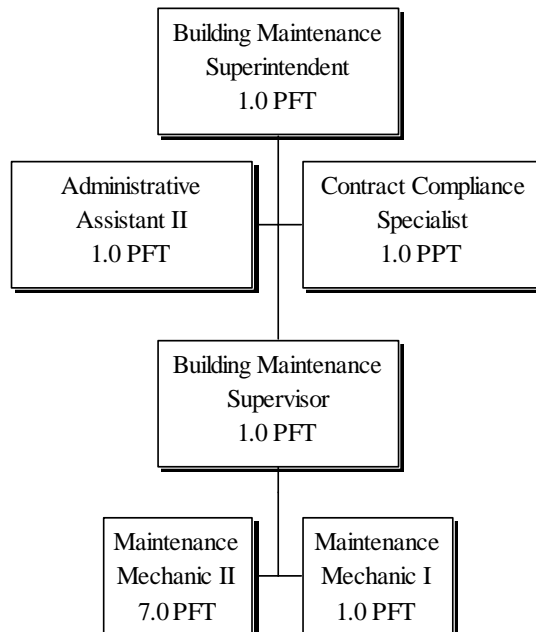
# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS

### ADMINISTRATION



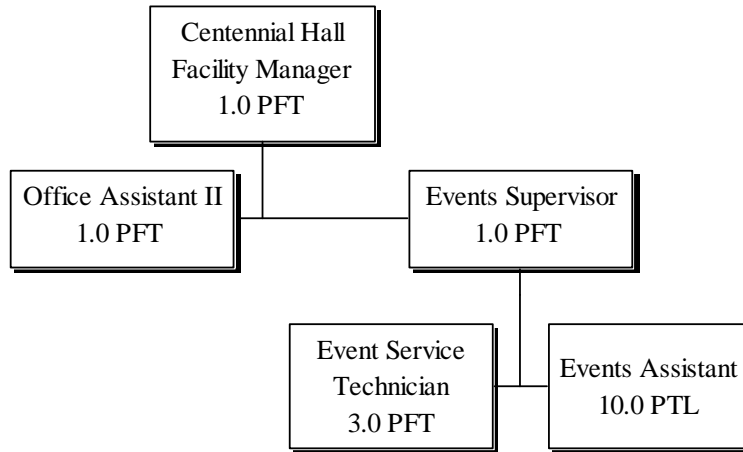
### BUILDING MAINTENANCE DIVISION



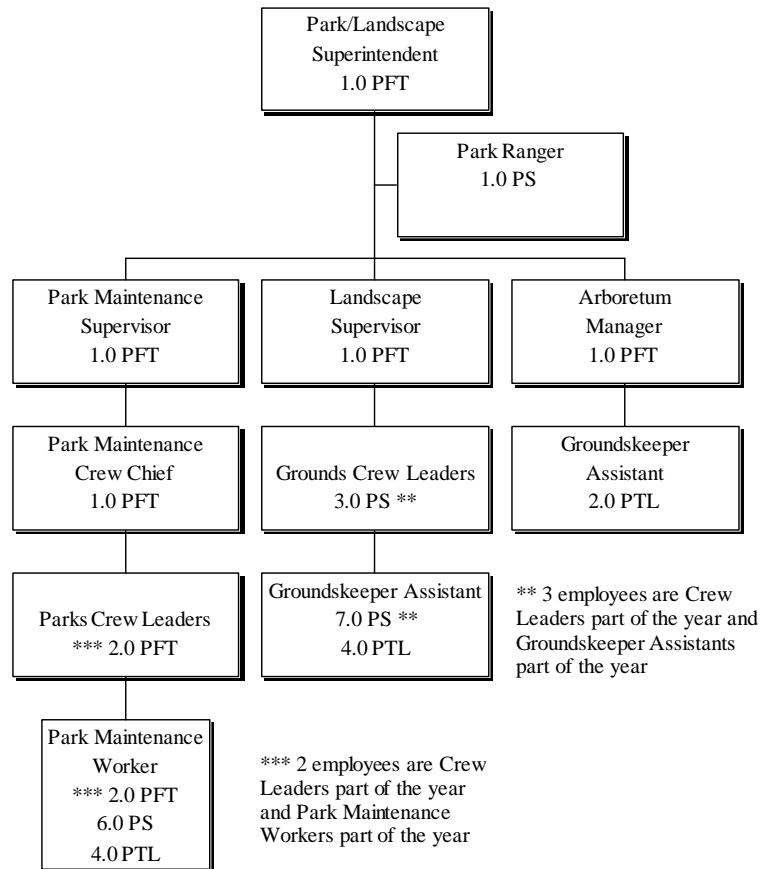
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

# PARKS AND RECREATION

## STAFFING ORGANIZATION CHARTS CENTENNIAL HALL DIVISION



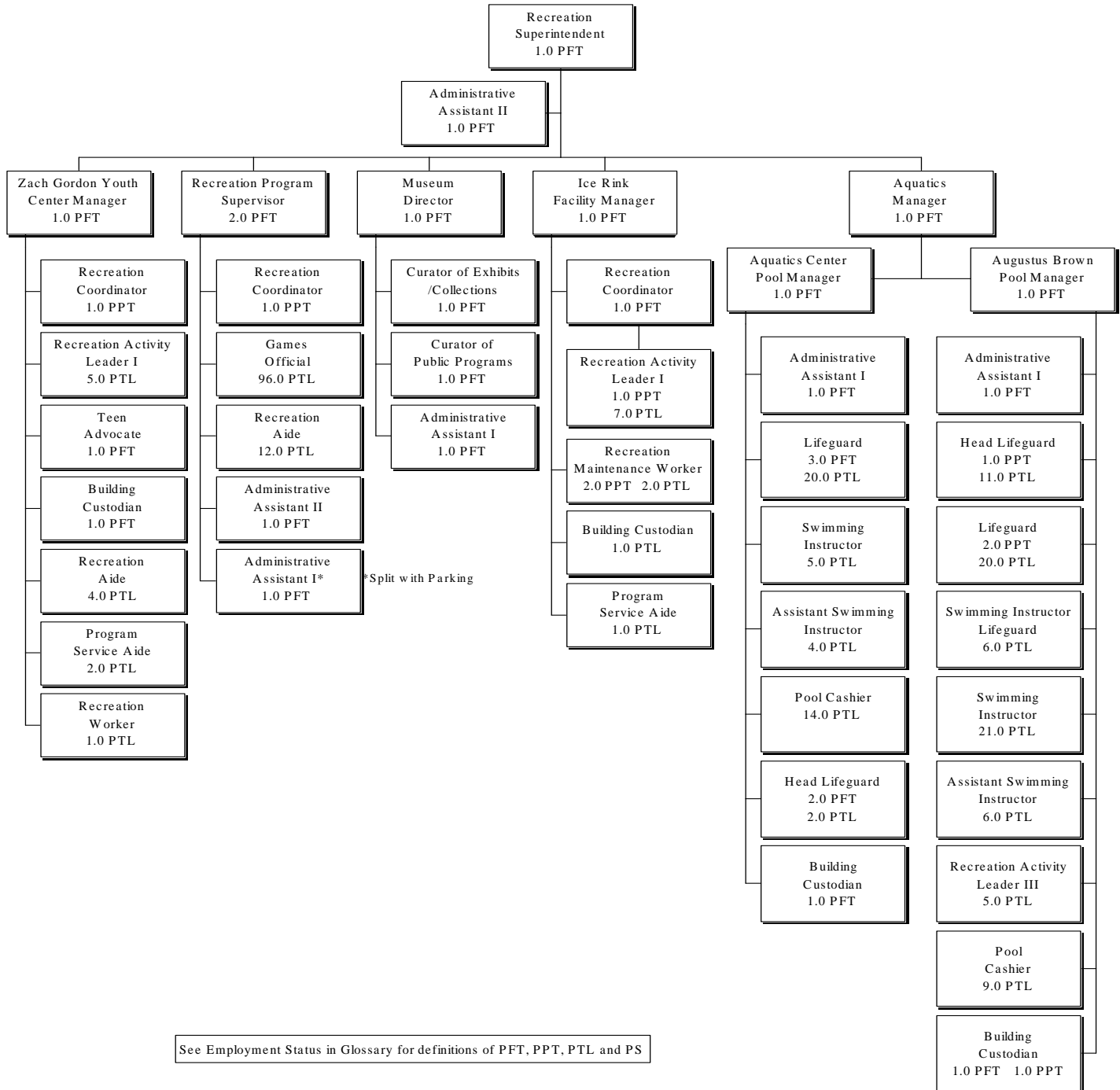
## PARKS AND LANDSCAPE MAINTENANCE



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

# PARKS AND RECREATION

## STAFFING ORGANIZATION CHART RECREATION DIVISION





# PARKS AND RECREATION

## STAFFING DETAIL, ADMINISTRATION, RECREATION AND SWIMMING POOL - DOWNTOWN

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

# PARKS AND RECREATION

## STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

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

# PARKS AND RECREATION

## STAFFING DETAIL, SWIMMING POOL – VALLEY

|                               | FY11<br>Amended     |   | FY12<br>Approved    |   | FY12<br>Adopted     |   |
|-------------------------------|---------------------|---|---------------------|---|---------------------|---|
|                               | <u>No.<br/>Pos.</u> | <u>Salary &amp;<br/>Benefits<br/>Budget</u> | <u>No.<br/>Pos.</u> | <u>Salary &amp;<br/>Benefits<br/>Budget</u> | <u>No.<br/>Pos.</u> | <u>Salary &amp;<br/>Benefits<br/>Budget</u> |
| <b>CLASS TITLE:</b>           |                     |   |                     |   |                     |   |
| <b>Swimming Pool-Valley:</b>  |                     |   |                     |   |                     |   |
| Aquatics Manager (1)          | 0.60                | \$ 38,100                                   | 0.60                | \$ 39,600                                   | 0.60                | \$ 37,800                                   |
| Pool Manager                  | 1.00                | 36,300                                      | 1.00                | 48,500                                      | 1.00                | 50,900                                      |
| Building Custodian            | 1.00                | 17,900                                      | 1.00                | 30,700                                      | 1.00                | 32,700                                      |
| Head Guards                   | 2.49                | 50,800                                      | 2.49                | 87,000                                      | 2.49                | 93,300                                      |
| Lifeguards                    | 6.75                | 121,000                                     | 6.75                | 207,500                                     | 6.75                | 207,100                                     |
| Swim Instructors              | 1.25                | 22,500                                      | 1.25                | 38,600                                      | -                   | -   |
| Aquatic Instructors           | -                   | -   | -                   | -   | 1.25                | 38,300                                      |
| Assistant Swim Instructors    | 0.60                | 8,300                                       | 0.60                | 14,200                                      | -                   | -   |
| Assistant Aquatic Instructors | -                   | -   | -                   | -   | 0.60                | 14,200                                      |
| Administrative Assistant I    | 1.00                | 26,200                                      | 1.00                | 35,000                                      | 1.00                | 35,000                                      |
| Pool Cashiers                 | 3.25                | 42,200                                      | 3.25                | 72,200                                      | 3.25                | 72,000                                      |
| Shift Differential            | -                   | -   | -                   | -   | -                   | 3,700                                       |
| Overtime                      | -                   | 5,000                                       | -                   | 14,500                                      | -                   | 14,500                                      |
| Benefits                      | -                   | 167,400                                     | -                   | 292,500                                     | -                   | 295,700                                     |
| Vacancy Factor                | -                   | -   | -                   | -   | -                   | (8,800)                                     |
| <b>Total</b>                  | <b>17.94</b>        | <b>535,700</b>                              | <b>17.94</b>        | <b>880,300</b>                              | <b>17.94</b>        | <b>886,400</b>                              |
| <b>Total Budget</b>           | <b>62.35</b>        | <b>\$ 3,432,100</b>                         | <b>63.10</b>        | <b>\$ 3,850,400</b>                         | <b>62.27</b>        | <b>\$ 3,846,700</b>                         |

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

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

# PARKS AND RECREATION

## STAFFING DETAIL, BUILDING MAINTENANCE

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

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

# PARKS AND RECREATION

## STAFFING DETAIL, PARKS AND LANDSCAPE

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

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

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

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

# PARKS AND RECREATION

## STAFFING DETAIL, PARKS AND LANDSCAPE, CONTINUED

|                         | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|-------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
|                         | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>     |                           |   |                           |   |                           |   |
| <b>Arboretum:</b>       |                           |   |                           |   |                           |   |
| Arboretum Manager       | 1.00                      | 65,000  | 1.00                      | 65,000  | 1.00                      | 65,000  |
| Groundskeeper Assistant | 0.68                      | 14,100  | 0.68                      | 14,500  | 0.68                      | 14,100  |
| Benefits                | -                         | 37,700  | -                         | 39,300  | -                         | 39,100  |
| <b>Total</b>            | <b>1.68</b>               | <b>116,800</b>  | <b>1.68</b>               | <b>118,800</b>  | <b>1.68</b>               | <b>118,200</b>  |
| <b>Total Budget</b>     | <b>18.08</b>              | <b>\$ 1,244,900</b>                                     | <b>17.34</b>              | <b>\$ 1,269,900</b>                                     | <b>18.08</b>              | <b>\$ 1,321,300</b>                                     |

## STAFFING DETAIL, DOWNTOWN PARKING

|                            | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|----------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
|                            | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>        |                           |   |                           |   |                           |   |
| Administrative Officer (1) | 0.08                      | \$ 5,000  | 0.08                      | \$ 5,100  | 0.16                      | \$ 10,300   |
| Administrative Assistant I | 0.34                      | 14,000  | 0.34                      | 14,200  | 0.34                      | 14,200  |
| Benefits                   | -                         | 12,500  | -                         | 13,200  | -                         | 16,200  |
| <b>Total Budget</b>        | <b>0.42</b>               | <b>\$ 31,500</b>  | <b>0.42</b>               | <b>\$ 32,500</b>  | <b>0.50</b>               | <b>\$ 40,700</b>  |

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

# PARKS AND RECREATION

## STAFFING DETAIL, VISITOR SERVICES

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

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

**POLICE**





# POLICE

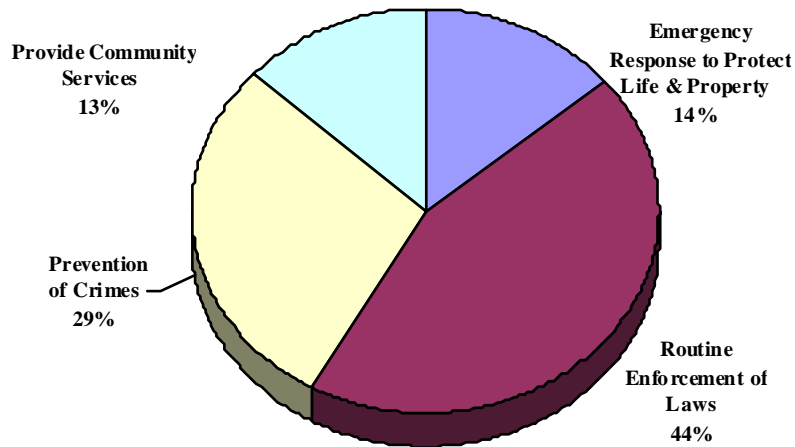
## MISSION STATEMENT

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

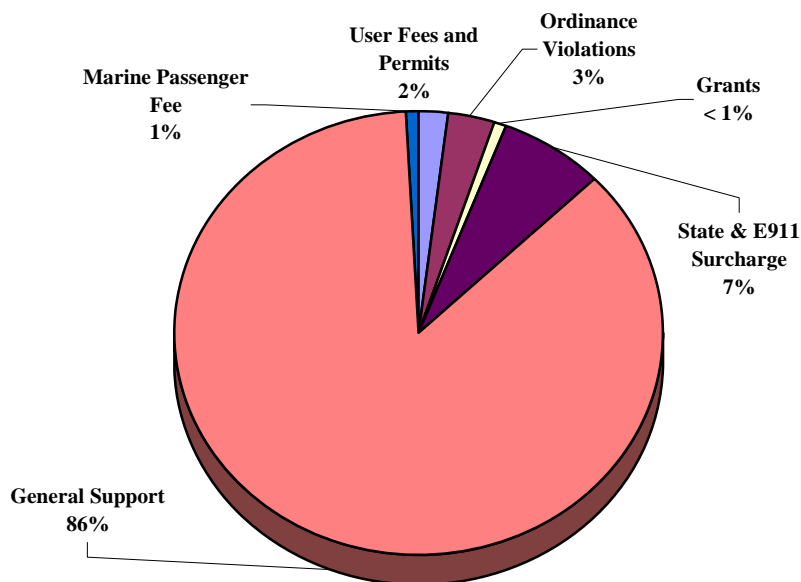
## FY12 BUDGET

**\$13,450,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

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

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

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# POLICE

## CORE SERVICES

### Emergency Response to Protect Life and Property

**Includes:** Respond to emergency calls for service

**Services Provided to:** All citizens of Juneau

|   | <i>FY08</i><br><i>Actuals</i> | <i>FY09</i><br><i>Actuals</i> | <i>FY10</i><br><i>Actuals</i> | <i>FY11</i><br><i>Projected</i> | <i>FY12</i><br><i>Projected</i> |
|---|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| <b>Key Measures</b>   |                               |                               |                               |                                 |                                 |
| Maintain an average response time of 10 minutes or less to priority calls for service (not including officer initiated calls) | 7:28                          | 9:03                          | 8:00                          | 10:00                           | 10:00                           |

### Routine Enforcement of Laws

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

**Services Provided to:** All citizens of Juneau

|   | <i>FY08</i><br><i>Actuals</i> | <i>FY09</i><br><i>Actuals</i> | <i>FY10</i><br><i>Actuals</i> | <i>FY11</i><br><i>Projected</i> | <i>FY12</i><br><i>Projected</i> |
|---|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| <b>Key Measures</b>   |                               |                               |                               |                                 |                                 |
| Percentage of cases cleared   | 51%                           | 44%                           | 40%                           | 40%                             | 40%                             |
| Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes  | 15.86%                        | 14.66%                        | 15.96%                        | 15.00%                          | 15.00%                          |
| Number of pedestrian accidents in downtown area per number of tourists.   | .000006                       | .000004                       | .000006                       | .000004                         | .000004                         |
| Change of Part I crimes reported per 1,000 population<br>(Part I Crimes = Murder and Nonnegligent Manslaughter, Forcible Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft and Arson) | 42.22<br>(pop 30,530)         | 46.70<br>(pop 30,988)         | 63.85<br>(pop 30,711)         | 45.00<br>(pop 30,711)           | 45.00<br>(pop 30,711)           |
| Change of Part II crimes reported per 1,000 population<br>(Part II Crimes = all other crimes not included in Part I)  | 112.18<br>(pop 30,530)        | 114.33<br>(pop 30,988)        | 116.15<br>(pop 30,711)        | 110.00<br>(pop 30,711)          | 110.00<br>(pop 30,711)          |
| Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time  | 94%                           | 93%                           | 93%                           | 93%                             | 93%                             |

### Prevention of Crime

**Includes:** Public education; establish community partnerships

**Services Provided to:** All citizens of Juneau

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

### Provide Community Service

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

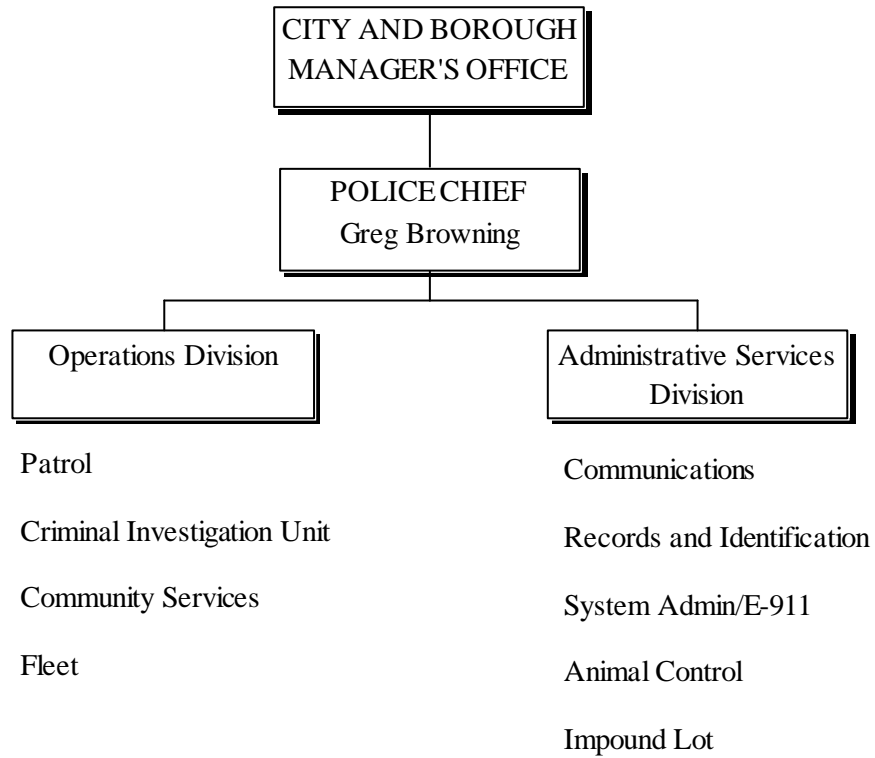
**Services Provided to:** All citizens of Juneau

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

# POLICE

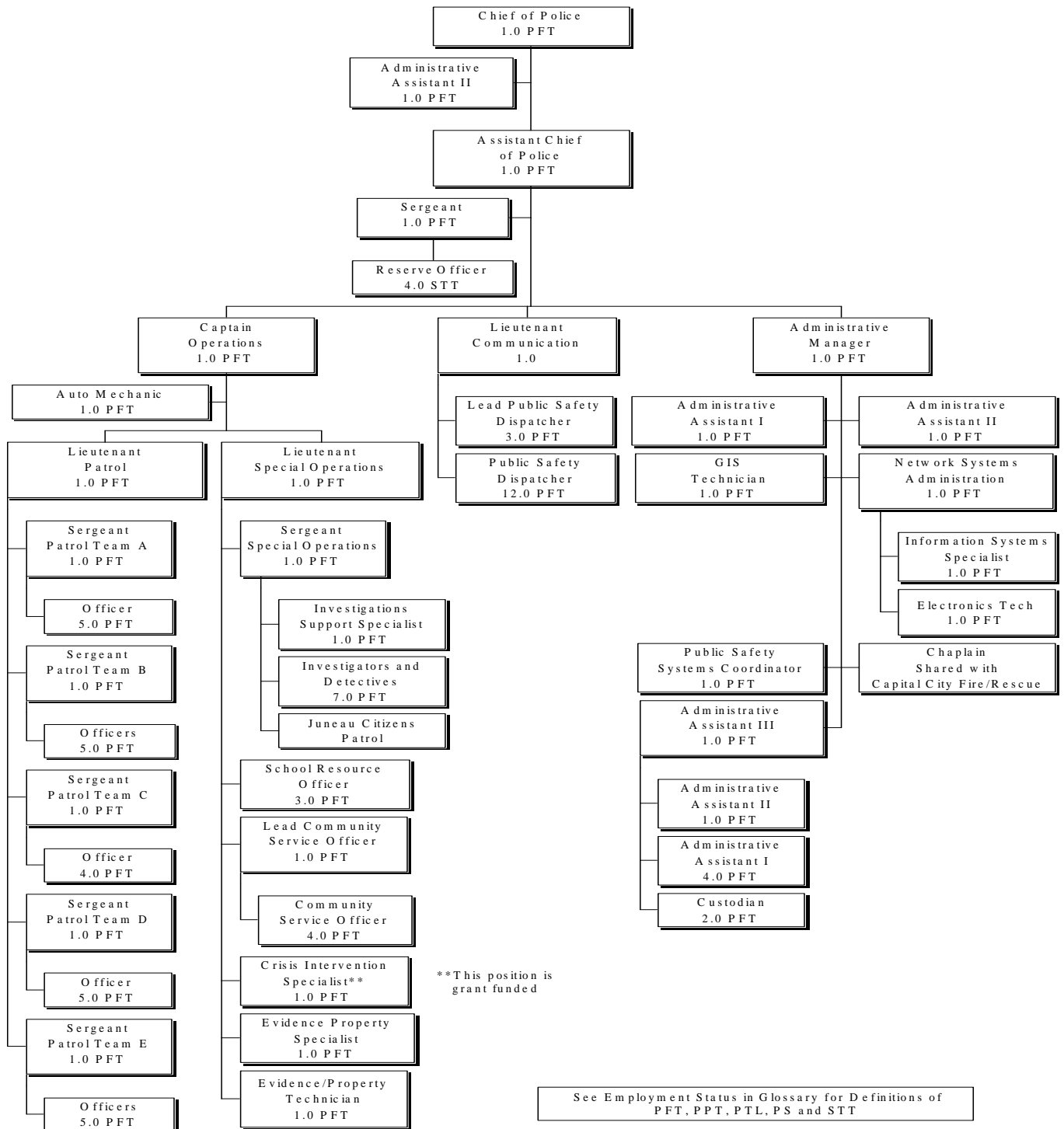
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## FUNCTIONAL ORGANIZATION CHART



# POLICE

## STAFFING ORGANIZATION CHART



# POLICE

## STAFFING DETAIL

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

# POLICE

## STAFFING DETAIL, CONTINUED

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



# POLICE

## STAFFING DETAIL, CONTINUED

|   | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|---|---------------------------|---|---------------------------|---|---------------------------|---|
|   | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>                                       |                           |   |                           |   |                           |   |
| Overtime  | -                         | 16,100  | -                         | 16,400  | -                         | 16,400  |
| Benefits  | -                         | 185,300   | -                         | 195,100   | -                         | 212,700   |
| Vacancy Factor  | -                         | (5,100)   | -                         | (5,300)   | -                         | (5,800)   |
| <b>Total before specified vacancy<br/>&amp; amendment</b> | <b>5.49</b>               | <b>486,200</b>  | <b>5.49</b>               | <b>500,200</b>  | <b>5.98</b>               | <b>547,000</b>  |
| <b>Specified vacancy</b>                                  |                           |   |                           |   |                           |   |
| Police Dispatchers  | -                         | (35,700)  | -                         | (35,700)  | -                         | (32,100)  |
| Benefits  | -                         | (21,600)  | -                         | (22,600)  | -                         | (21,400)  |
| <b>Total specified vacancy</b>                            | <b>5.49</b>               | <b>428,900</b>  | <b>5.49</b>               | <b>441,900</b>  | <b>5.98</b>               | <b>493,500</b>  |
| <b>Amendment</b>  |                           |   |                           |   |                           |   |
| GIS Technician  | 0.34                      | 15,000  | 0.34                      | 15,000  | 0.34                      | 14,900  |
| Benefits  | -                         | 10,000  | -                         | 10,500  | -                         | 10,500  |
| <b>Total after specified vacancy<br/>&amp; amendment</b>  | <b>5.83</b>               | <b>453,900</b>  | <b>5.83</b>               | <b>467,400</b>  | <b>6.32</b>               | <b>518,900</b>  |
| <b>Records &amp; Identification:</b>                      |                           |   |                           |   |                           |   |
| Administrative Assistant III                              | 1.00                      | 58,300  | 1.00                      | 58,300  | 1.00                      | 46,100  |
| Administrative Assistant II                               | 1.00                      | 49,700  | 1.00                      | 50,100  | -                         | -   |
| Administrative Assistant I (1)                            | 3.50                      | 137,400   | 3.50                      | 138,500   | 5.00                      | 191,700   |
| Overtime  | -                         | 2,200   | -                         | 2,200   | -                         | 2,000   |
| Benefits  | -                         | 171,500   | -                         | 180,300   | -                         | 186,300   |
| Vacancy Factor  | -                         | (4,100)   | -                         | (4,200)   | -                         | (4,200)   |
| <b>Total before amendment and<br/>specified vacancy</b>   | <b>5.50</b>               | <b>415,000</b>  | <b>5.50</b>               | <b>425,200</b>  | <b>6.00</b>               | <b>421,900</b>  |
| <b>Specified vacancy</b>                                  |                           |   |                           |   |                           |   |
| Administrative Assistant I (1)                            | -                         | -   | -                         | -   | -                         | (35,000)  |
| Benefits  | -                         | -   | -                         | -   | -                         | (28,100)  |
| <b>Total specified vacancy</b>                            | <b>-</b>                  | <b>-</b>  | <b>-</b>                  | <b>-</b>  | <b>-</b>                  | <b>(63,100)</b>   |
| <b>Amendment</b>  |                           |   |                           |   |                           |   |
| Administrative Assistant I (3)                            | -                         | -   | -                         | -   | (0.50)                    | (17,500)  |
| Benefits  | -                         | -   | -                         | -   | -                         | (14,100)  |
| <b>Total amendment</b>                                    | <b>-</b>                  | <b>-</b>  | <b>-</b>                  | <b>-</b>  | <b>(0.50)</b>             | <b>(31,600)</b>   |
| <b>Total after specified vacancy<br/>&amp; amendment</b>  | <b>5.50</b>               | <b>\$ 415,000</b>                                       | <b>5.50</b>               | <b>\$ 425,200</b>                                       | <b>5.50</b>               | <b>\$ 327,200</b>                                       |

# POLICE

## STAFFING DETAIL, CONTINUED

|   | FY11<br>Amended |                                | FY12<br>Approved |                                | FY12<br>Adopted |                                |
|---|-----------------|--------------------------------|------------------|--------------------------------|-----------------|--------------------------------|
|   | No.<br>Pos.     | Salary &<br>Benefits<br>Budget | No.<br>Pos.      | Salary &<br>Benefits<br>Budget | No.<br>Pos.     | Salary &<br>Benefits<br>Budget |
| <b>CLASS TITLE:</b>                           |                 |                                |                  |                                |                 |                                |
| <b>Community Services:</b>                    |                 |                                |                  |                                |                 |                                |
| Lieutenant                                    | 0.34            | \$ 32,700                      | 0.34             | \$ 33,000                      | 0.34            | \$ 33,000                      |
| Sergeant (1)                                  | 0.34            | 29,900                         | 0.34             | 29,300                         | -               | -                              |
| Lead Community Service Officer                | 1.00            | 68,900                         | 1.00             | 69,500                         | 1.00            | 71,600                         |
| Community Service Officers                    | 3.00            | 165,000                        | 3.00             | 168,100                        | 3.00            | 177,000                        |
| Police Officers                               | 3.00            | 209,100                        | 3.00             | 206,100                        | 3.00            | 205,900                        |
| Commercial Passenger<br>Vehicle Administrator | 1.00            | 60,400                         | 1.00             | 61,300                         | 1.00            | 63,100                         |
| Overtime                                      | -               | 40,700                         | -                | 40,900                         | -               | 40,900                         |
| Benefits                                      | -               | 342,300                        | -                | 356,000                        | -               | 344,900                        |
| Vacancy Factor                                | -               | (9,300)                        | -                | (9,400)                        | -               | (9,200)                        |
| <b>Total before specified vacancy</b>         | <b>8.68</b>     | <b>939,700</b>                 | <b>8.68</b>      | <b>954,800</b>                 | <b>8.34</b>     | <b>927,200</b>                 |
| <b>Specified vacancy</b>                      |                 |                                |                  |                                |                 |                                |
| Police Officer                                | -               | (56,100)                       | -                | (56,100)                       | -               | (57,000)                       |
| Overtime                                      | -               | (4,800)                        | -                | (4,800)                        | -               | (4,800)                        |
| Benefits                                      | -               | (34,800)                       | -                | (36,300)                       | -               | (36,600)                       |
| <b>Total after specified vacancy</b>          | <b>8.68</b>     | <b>844,000</b>                 | <b>8.68</b>      | <b>857,600</b>                 | <b>8.34</b>     | <b>828,800</b>                 |
| <b>Community Service Grants:</b>              |                 |                                |                  |                                |                 |                                |
| Police Officer                                | -               | 800                            | -                | 800                            | -               | 800                            |
| Overtime                                      | -               | 400                            | -                | 400                            | -               | 400                            |
| Benefits                                      | -               | 400                            | -                | 400                            | -               | 400                            |
| <b>Total</b>                                  | <b>-</b>        | <b>1,600</b>                   | <b>-</b>         | <b>1,600</b>                   | <b>-</b>        | <b>1,600</b>                   |
| <b>Fleet:</b>                                 |                 |                                |                  |                                |                 |                                |
| Automotive Mechanic                           | 1.00            | 70,900                         | 1.00             | 70,900                         | 1.00            | 70,900                         |
| Overtime                                      | -               | 500                            | -                | 500                            | -               | 500                            |
| Benefits                                      | -               | 39,800                         | -                | 41,300                         | -               | 41,200                         |
| Vacancy Factor                                | -               | (1,100)                        | -                | (1,100)                        | -               | (1,100)                        |
| <b>Total</b>                                  | <b>1.00</b>     | <b>110,100</b>                 | <b>1.00</b>      | <b>111,600</b>                 | <b>1.00</b>     | <b>111,500</b>                 |
| <b>Impound Lot: (1)</b>                       |                 |                                |                  |                                |                 |                                |
| Administrative Manager                        | 0.01            | 800                            | 0.01             | 800                            | -               | -                              |
| Administrative Assistant II                   | 0.01            | 400                            | 0.01             | 400                            | -               | -                              |
| Administrative Assistant I                    | 0.50            | 19,200                         | 0.50             | 19,900                         | -               | -                              |
| Evidence/Property Technician                  | -               | -                              | -                | -                              | 1.00            | 47,900                         |
| Benefits                                      | -               | 14,500                         | -                | 15,500                         | -               | 32,200                         |
| Vacancy Factor                                | -               | (300)                          | -                | (400)                          | -               | (800)                          |
| <b>Total</b>                                  | <b>0.52</b>     | <b>34,600</b>                  | <b>0.52</b>      | <b>36,200</b>                  | <b>1.00</b>     | <b>79,300</b>                  |
| <b>Total Budget</b>                           | <b>94.34</b>    | <b>\$ 9,549,700</b>            | <b>94.34</b>     | <b>\$ 9,720,000</b>            | <b>93.84</b>    | <b>\$ 10,243,100</b>           |

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

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

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

# NOTES

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This page has been left for notes.

**PUBLIC WORKS  
ADMINISTRATION  
AND  
STREETS**



# PUBLIC WORKS ADMINISTRATION

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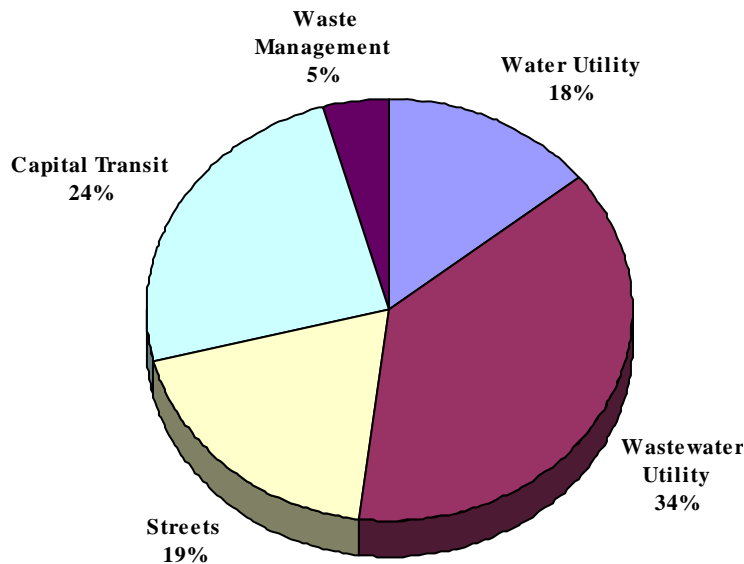
## MISSION STATEMENT

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.

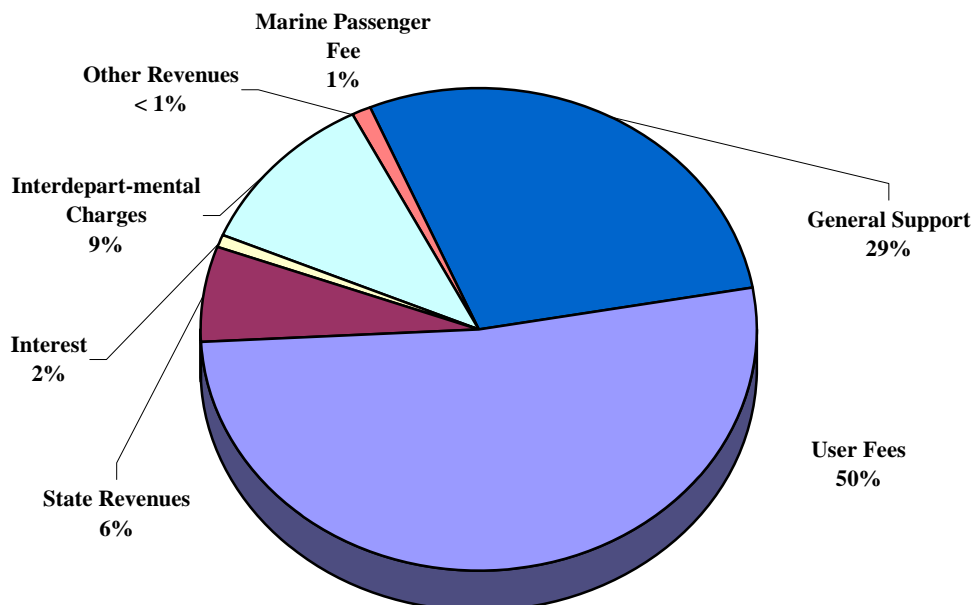
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## FY12 BUDGET FOR PUBLIC WORKS ADMINISTRATION **\$570,600**

### CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



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



See the Glossary for definitions of terms.

# PUBLIC WORKS ADMINISTRATION

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

The Public Works Administration's FY12 Adopted Budget represents an increase of \$162,000 (39.6%) over the FY12 Approved Budget.

### The significant budgetary change is:

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

## CORE SERVICES

### Provide Safe, Economical Public Transportation

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

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

| Key Measures  | FY08<br>Actuals | FY09<br>Actuals | FY10<br>Actuals | FY11<br>Projected | FY12<br>Projected |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| Annual Ridership  | 1,268,310       | 1,256,620       | 1,259,600       | 1,260,000         | 1,260,000         |
| Change in annual ridership                                  | +5%             | -1%             | 0.20%           | 0%                | 0%                |
| Change in cost per passenger trip                           | +14%            | +2%             | -.40%           | +9%               | +4%               |
| Change in annual revenues from fares                        | +3.4%           | +2%             | -4%             | 0%                | 0%                |
| Change in revenue per passenger trip                        | +3.4%           | +3%             | -5%             | 0%                | 0%                |
| Number of accidents/claims reported                         | N/A             |                 |                 |                   |                   |
| Number of complaints/negative comments                      | N/A             | N/A             | 43              | 50                | 50                |
| Number of new bus shelters installed                        | N/A             | 2               | 1               | 2                 | 2                 |
| Percent of time behind scheduled pickup/drop-off systemwide | N/A             | <1%             | <1%             | <1%               | <1%               |
| Number of new stops added                                   | 0               | 0               | 0               | 0                 | 0                 |

# PUBLIC WORKS ADMINISTRATION

## CORE SERVICES, CONTINUED

### Streets Division

**Includes:** Downtown and Valley Street Maintenance Shops and Fleet Section

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

| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of roadways scoring good or above on Pavement Condition Index (60+ points) | 37%                     | 62%                     | 69%                     | 71%                       | 72%                       |
| Percentage of paved miles of road compared to gravel roads                            | 85%                     | 91.2%                   | 91.3%                   | 91.4%                     | 91.4%                     |
| Annual maintenance cost per lane mile   | \$16,766                | \$21,194                | \$15,573                | \$18,801                  | \$19,021                  |
| Lane miles  | 241.5                   | 253.9                   | 257.2                   | 260                       | 265                       |

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

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

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

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

**Services provided to:** Residents of Juneau

| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Tons of waste material recycled   | 1,954                   | 1,867                   | 2,025                   | 2,021                     | 2,300                     |
| Percentage of increase/decrease of collected waste material                             | 93%                     | -4%                     | 8%                      | 6%                        | 7%                        |
| Pounds of household hazardous material collected/treated                                | 513,716                 | 506,175                 | 467,602                 | 450,000                   | 450,000                   |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15%                    | 0%                      | -7%                     | -4%                       | 0%                        |
| Junk Vehicle Totals   | 963                     | 862                     | 663                     | 575                       | 600                       |
| Percent of increase/decrease of number of junk vehicles brought to junk vehicle events  | +178%                   | -10%                    | +10%                    | +10%                      | +8%                       |

**Wastewater Utility:** Collect and treat sanitary sewage

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

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

| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of treatment plant water quality tests that meet NPDES permit limits | 99.7%                   | 98.9%                   | 98.8%                   | 99.5%                     | 99.5%                     |
| Percentage of collection mainlines cleaned per year                             | 8%                      | 14%                     | 11%                     | 20%                       | 20%                       |
| Damage claim awards as a percentage of Division approved operating budget       | 0.10%                   | 0.47%                   | 0.17%                   | 0.20%                     | 0.20%                     |



# PUBLIC WORKS ADMINISTRATION

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## CORE SERVICES, CONTINUED

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

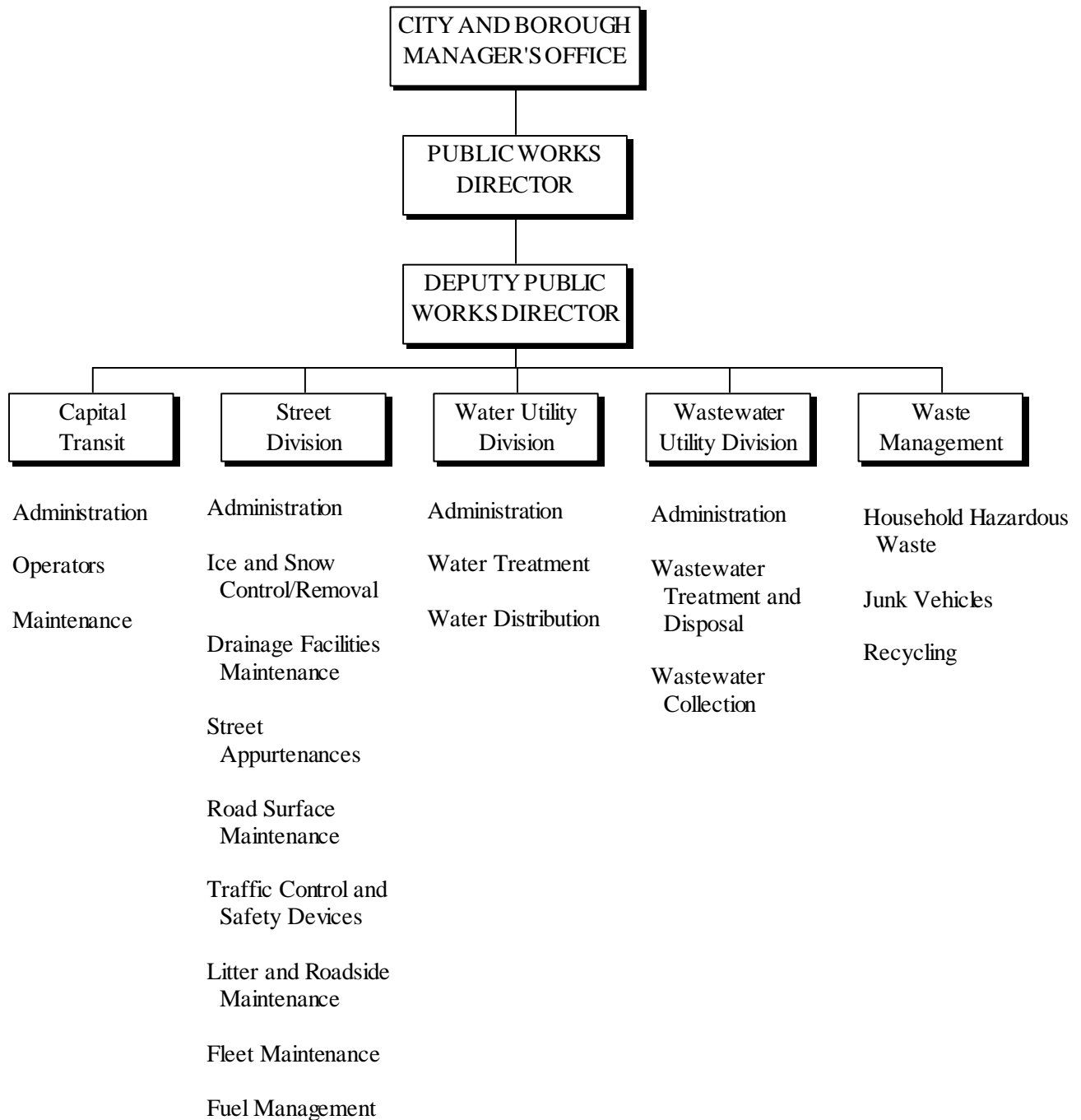
**Includes:** Administration, Water Operations, Water Maintenance and Customer Service

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

| <b>Key Measures</b>  | <b><i>FY08</i></b><br><b><i>Actuals</i></b> | <b><i>FY09</i></b><br><b><i>Actuals</i></b> | <b><i>FY10</i></b><br><b><i>Actuals</i></b> | <b><i>FY11</i></b><br><b><i>Projected</i></b> | <b><i>FY12</i></b><br><b><i>Projected</i></b> |
|--|---|---|---|---|---|
| Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure | 4.1   | 4.1   | 3.6   | 3.6   | 3.6   |
| Percentage change increase/decrease from year to year  | +1.2%                                       | 0%  | 3%  | 0%  | 0%  |
| Cost per thousand gallons to collect, treat, distribute and store  | \$2.16                                      | \$2.16                                      | \$3.04                                      | \$2.95  | \$2.90  |

# PUBLIC WORKS ADMINISTRATION

## FUNCTIONAL ORGANIZATION CHART

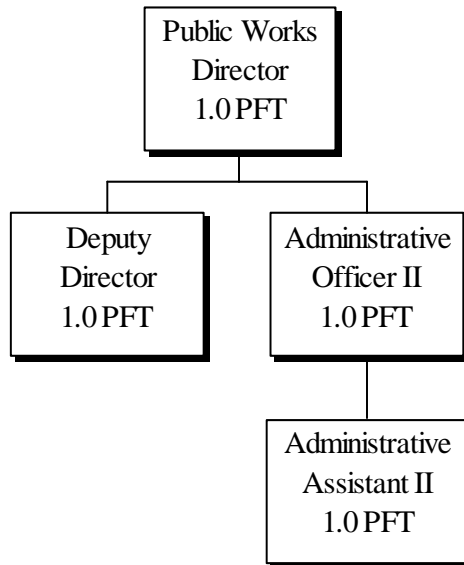


# PUBLIC WORKS ADMINISTRATION

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## STAFFING ORGANIZATION CHART

### ADMINISTRATION



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

# PUBLIC WORKS ADMINISTRATION

## STAFFING DETAIL

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

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

# NOTES

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# PUBLIC WORKS STREETS

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## MISSION STATEMENT

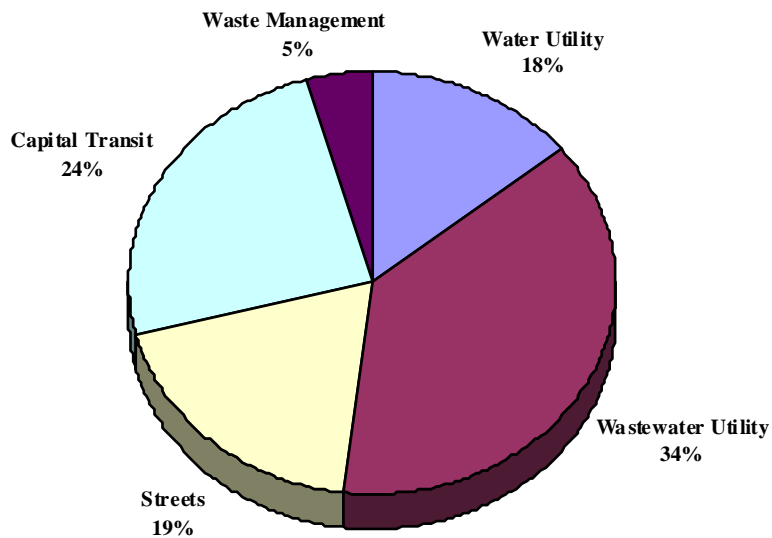
Public Works Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

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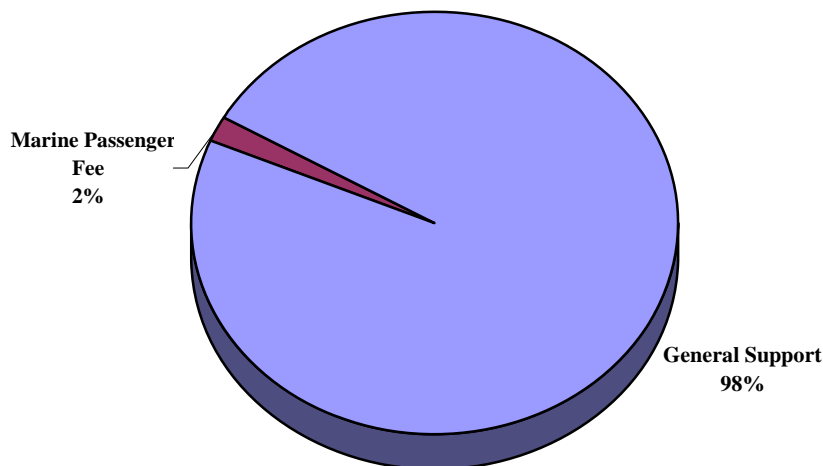
## FY12 BUDGET FOR STREETS

**\$5,268,600**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES



# PUBLIC WORKS STREETS

## COMPARATIVES

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

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

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

## BUDGET HIGHLIGHT

The Public Works Streets Division's FY12 Adopted Budget is an increase of \$82,700 (1.6%) from the FY12 Approved Budget.

### The significant budgetary change is:

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

# PUBLIC WORKS STREETS

## CORE SERVICES

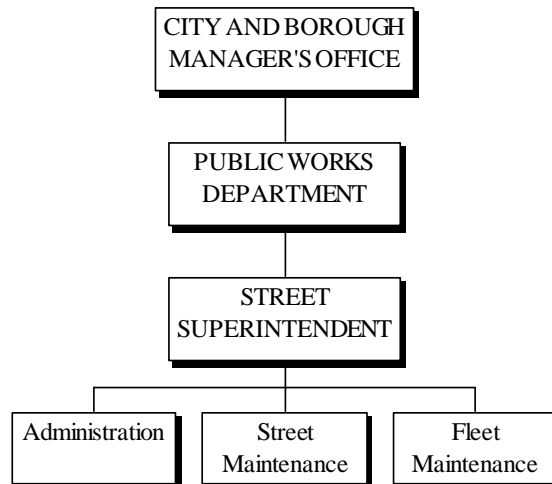
### Streets Division

**Includes:** Downtown and Valley Street Maintenance Shops and Fleet Section

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

| Key Measures   | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|--|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of roadways scoring good or above on<br>Pavement Condition Index (60+ points) | 37%                     | 62%                     | 69%                     | 71%                       | 72%                       |
| Percentage of paved miles of road compared to gravel<br>roads                            | 85%                     | 91.2%                   | 91.3%                   | 91.4%                     | 91.4%                     |
| Annual maintenance cost per lane mile  | \$16,766                | \$21,194                | \$15,573                | \$18,801                  | \$19,021                  |
| Lane miles   | 241.5                   | 253.9                   | 257.2                   | 260                       | 265                       |

## FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

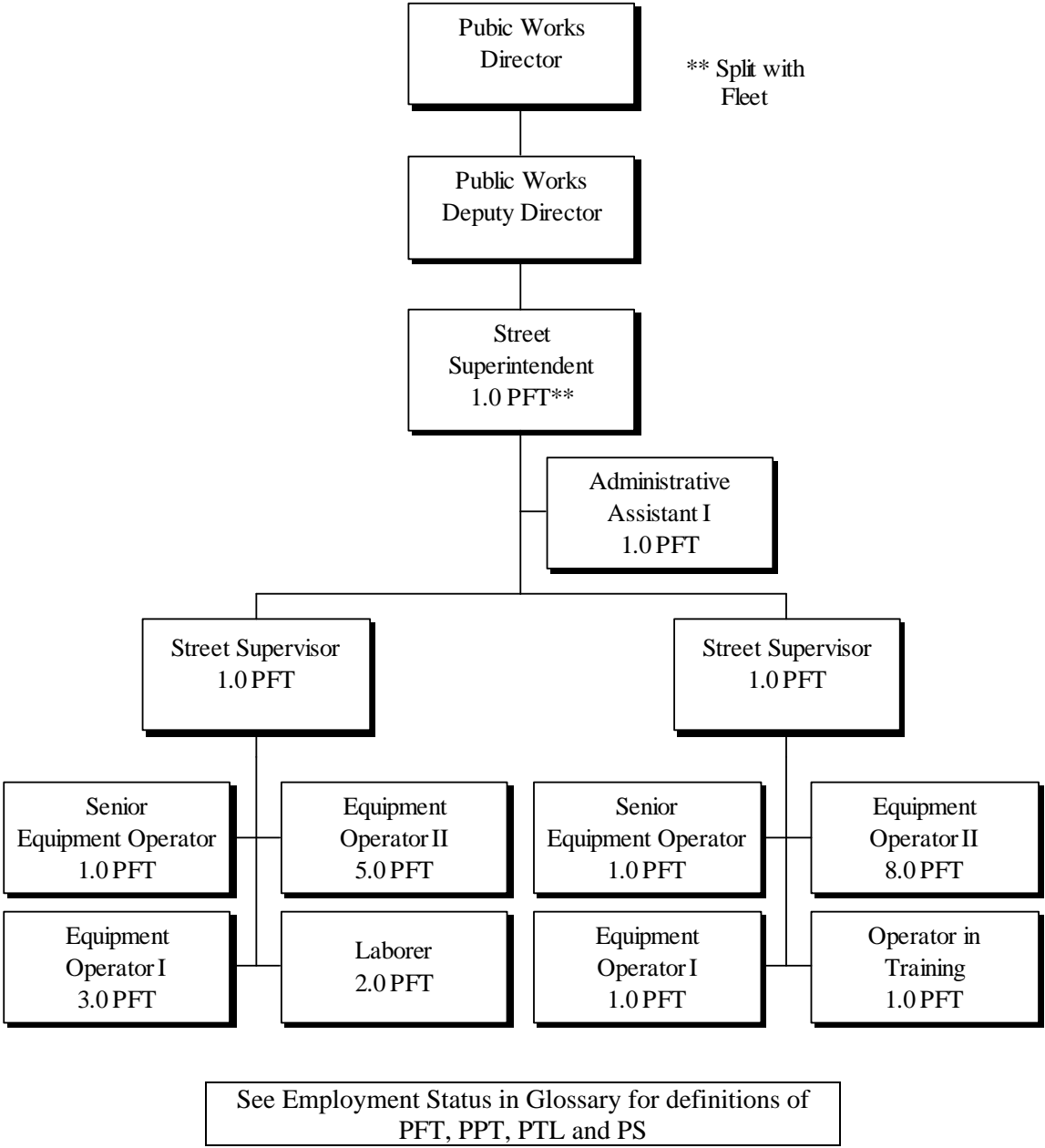
Define and Set Policy

Administer Finances



# PUBLIC WORKS STREETS

## STAFFING ORGANIZATION CHART



# PUBLIC WORKS STREETS

## STAFFING DETAIL

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

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

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

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

# NOTES

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# **NON-DEPARTMENTAL SPECIAL REVENUE FUNDS**

## **THIS SECTION INCLUDES:**

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



# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

## REVENUE FUNDS

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

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

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

## TOBACCO EXCISE TAX FUND

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

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

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

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



# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FEE FUND

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

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

## LIBRARY MINOR CONTRIBUTIONS FUND

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

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

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

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

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SUSTAINABILITY FUND

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

## AFFORDABLE HOUSING FUND

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

## STATE MARINE PASSENGER FEE FUND

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

# **ENTERPRISE FUNDS SUMMARY**



# ENTERPRISE FUNDS

## COMPARATIVES

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

# NOTES

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**AIRPORT**





# AIRPORT

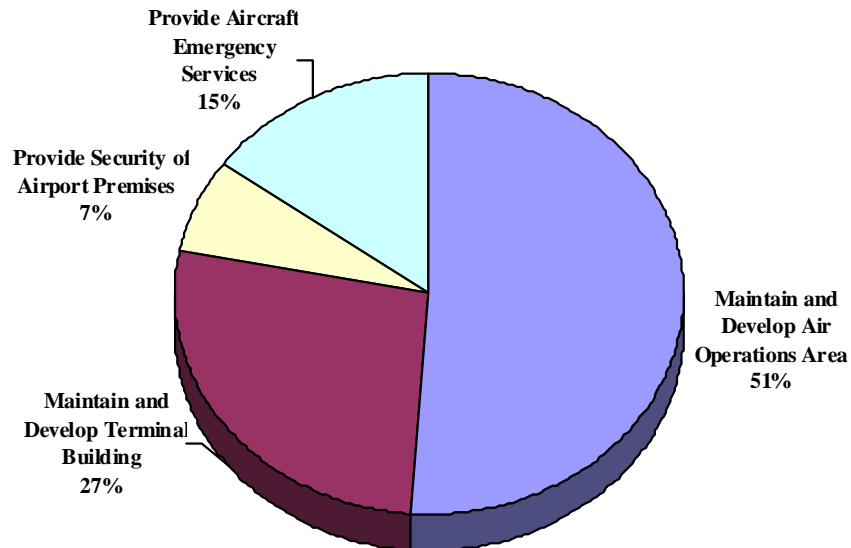
## MISSION STATEMENT

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

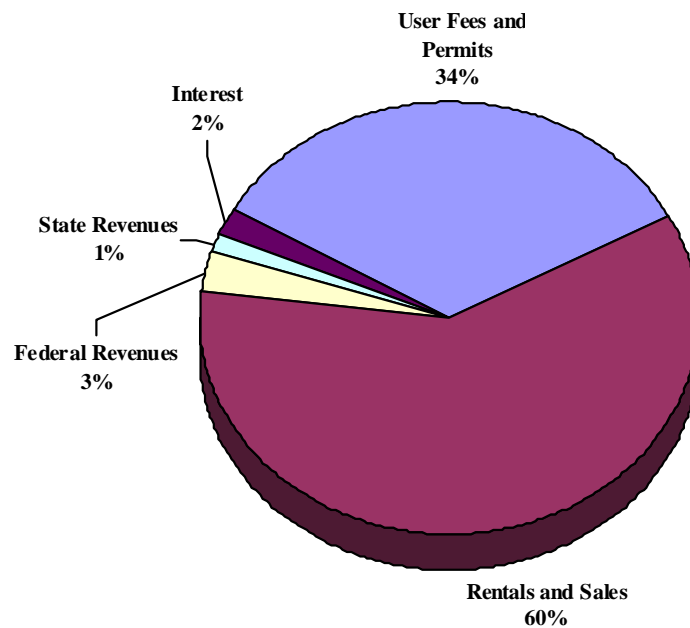
## FY12 BUDGET

**\$4,958,800**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# AIRPORT

## CORE SERVICES

### Maintain and Develop Air Operations Area (AOA)

**Includes:** Maintain runway, taxiway and float pond availability, maintain aircraft parking ramps, lease management of airside property, and planning for future land /air side development

**Services Provided to:** Aeronautical users, traveling public

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Projected</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport's operational control). Target: 100%<br>Note 2008 new FAA nil braking protocol  | 98%                            | 98%                            | 95%                              | 100%                             | 100%                             |
| Airport will develop and manage available land so as not to exceed 15 names on the hangar wait list each year. Target: 100% (0 to 15) 100% -[(# above 15)/15] = %  | 7%                             | 33%                            | 100%                             | 100%                             | 100%                             |
| Airport will develop a balance of aircraft tiedown classifications which meet the needs of the aviation community yet does not leave unused/vacant spaces which are not generating revenue. Target: to be within 5% of the capacity, either way (within 5% vacancy or 5% waiting). Target: 100% (+/- 5%) | 90%                            | 90%                            | 90%                              | 95%                              | 99%                              |
| Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)  | 70%                            | 70%                            | 70%                              | 80%                              | 90%                              |

### Maintain and Develop Terminal Building

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

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

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Projected</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)   | 95%                            | 90%                            | 85%                              | 90%                              | 95%                              |
| Maximum 24-hour response time to assess or repair terminal building malfunctions or breakdowns. Target 100% response time within 24 hours. | 100%                           | 100%                           | 100%                             | 100%                             | 100%                             |
| Occupancy rate at or above 95% of leasable terminal space. Target: 95 – 100%   | 90%                            | 85%                            | 92%                              | 98%                              | 99%                              |

# AIRPORT

## CORE SERVICES, CONTINUED

### Provide Security of Airport Premises

**Includes:** Facilities security and perimeter security

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

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

### Provide Aircraft Emergency Services

**Includes:** Aircraft rescue and fire fighting (ARFF)

**Services Provided to:** Traveling public, aeronautical users

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

### Provide a Balanced Airport Budget

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

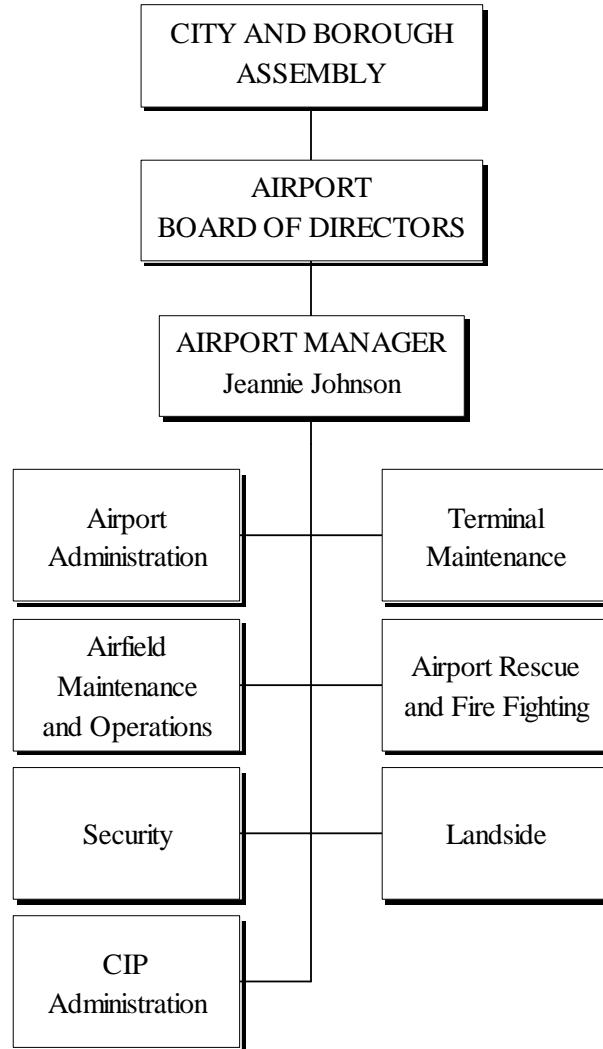
**Services Provided to:** Traveling public, aeronautical users, City

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

# AIRPORT

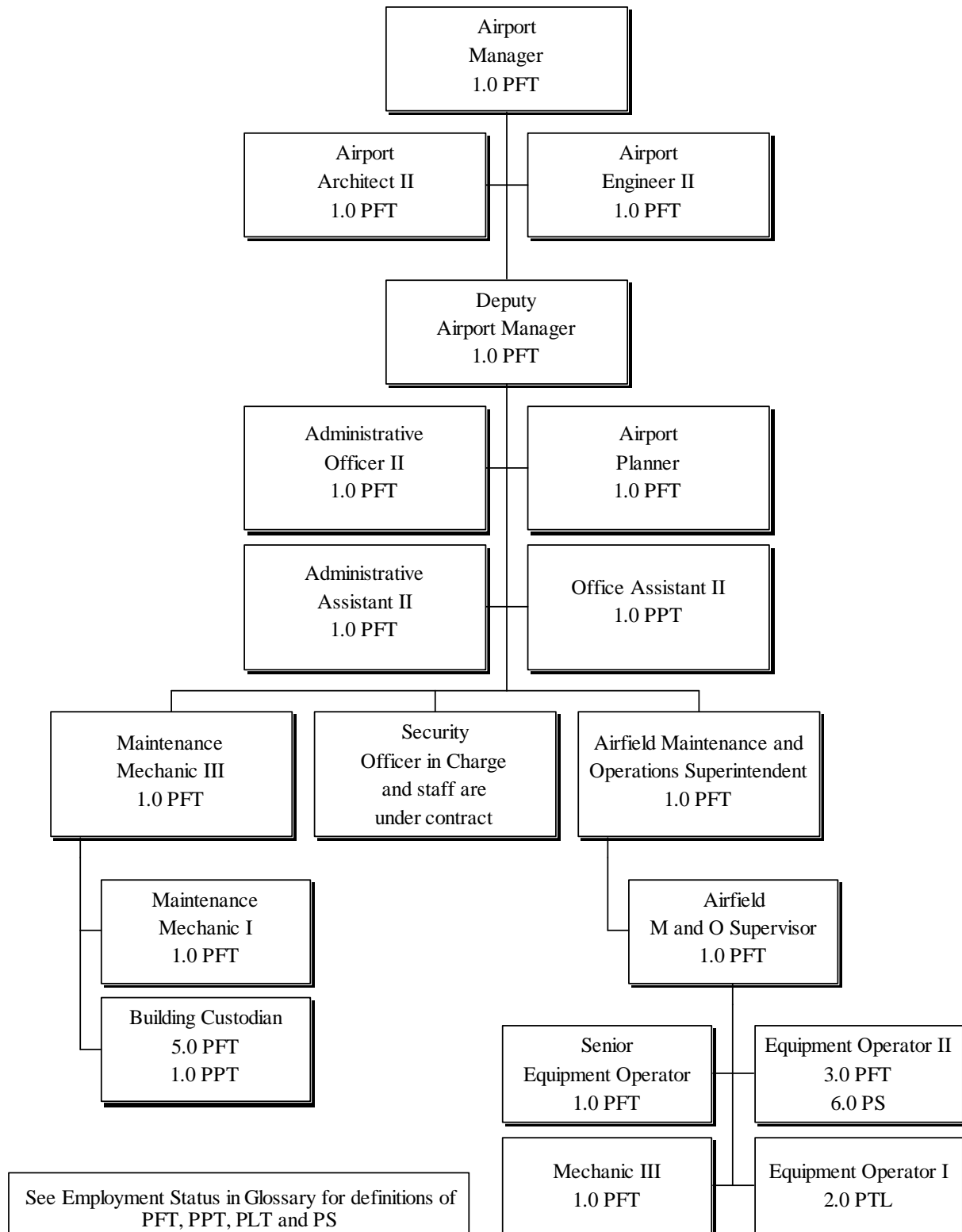
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## FUNCTIONAL ORGANIZATION CHART



# AIRPORT

## STAFFING ORGANIZATION CHART



# AIRPORT

## STAFFING DETAIL

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



# AIRPORT

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

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

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

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

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

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

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

# DOCKS AND HARBORS



# DOCKS

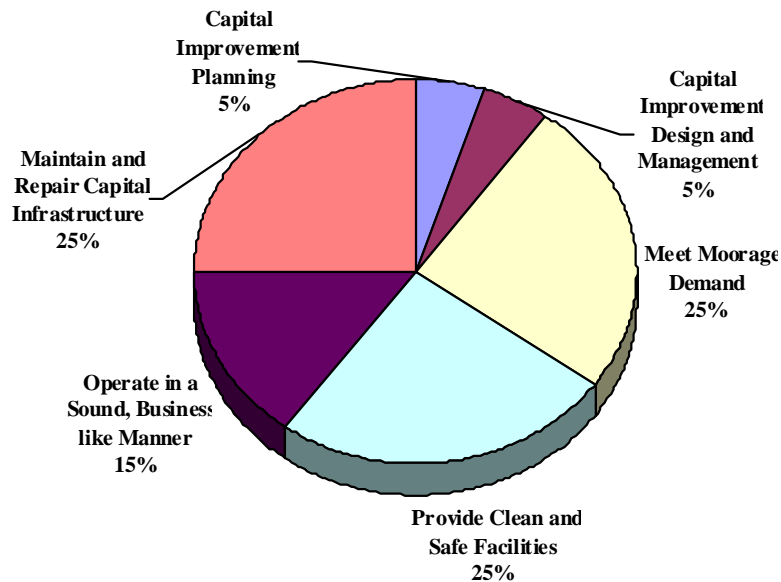
## DOCKS MISSION STATEMENT

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

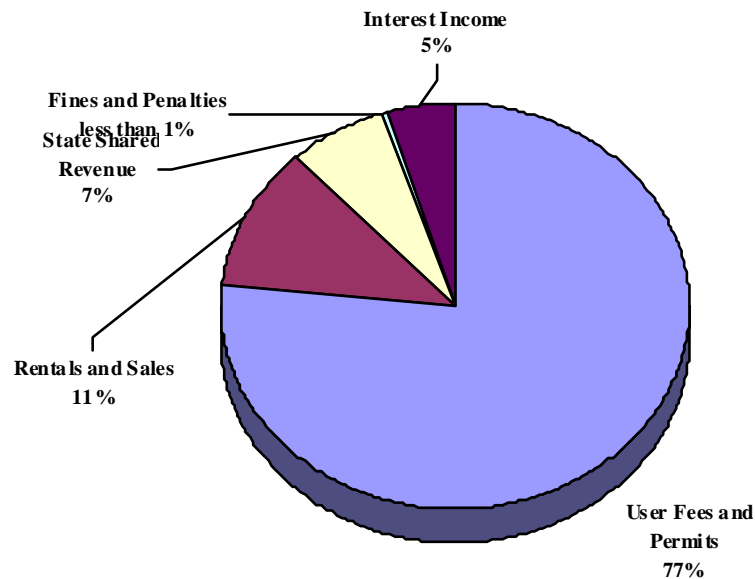
## FY12 BUDGET FOR DOCKS

**\$1,410,500**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

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

\* The department is projecting their FY11 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY11, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# DOCKS

## CORE SERVICES

### Capital Improvement Program

**Includes:** Port Director and CIP Staff

**Services Provided to:** Docks and Harbors Board

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

### Meet Moorage Demand

**Includes:** Harbormaster

**Services Provided to:** Public

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

### Provide Clean, Safe Facilities

**Includes:** Port Director and Harbormaster

**Services Provided to:** Industry and the Public

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

### Operate in a Sound, Business-like Manner

**Includes:** Port Director and Harbormaster

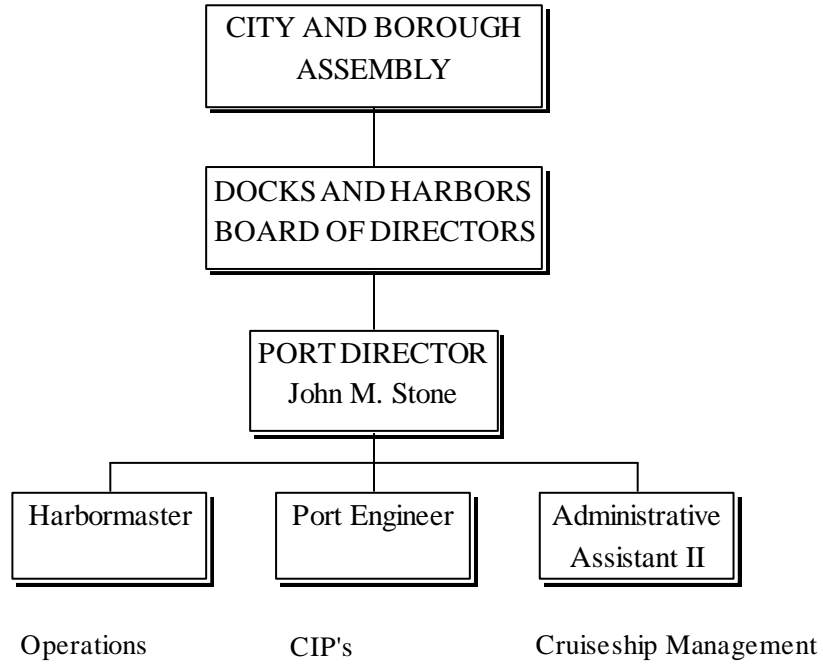
**Services Provided to:** Docks and Harbors Board and the public

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

# DOCKS

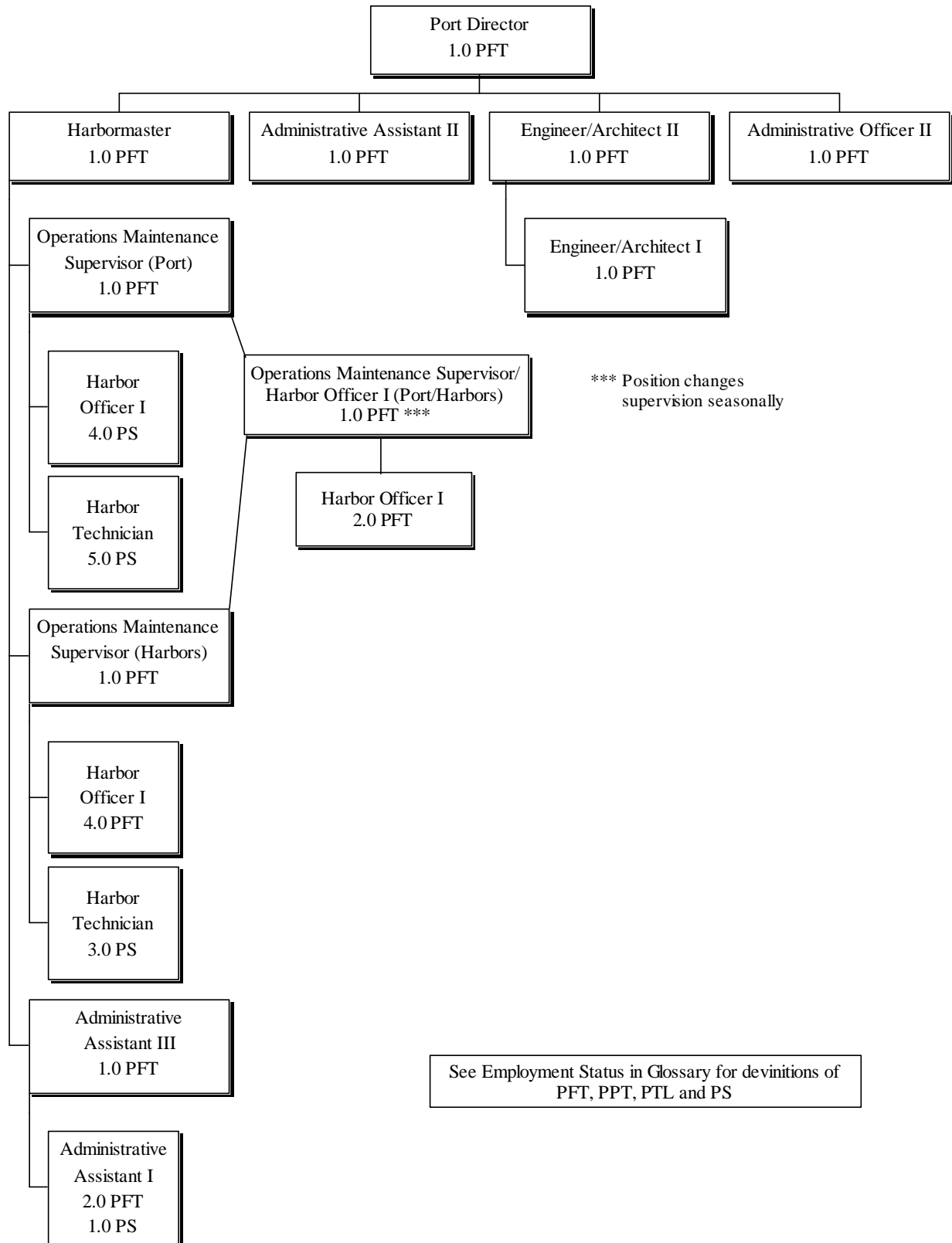
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## FUNCTIONAL ORGANIZATION CHART



# DOCKS

## STAFFING ORGANIZATION CHART





# DOCKS

## STAFFING DETAIL

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

(1) Docks and Harbors share several employees. The nature of these 2 departments' services and Federal security mandates/regulations cause changes in staffing requirements. These circumstances demand that Docks and Harbors be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

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

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

# HARBORS

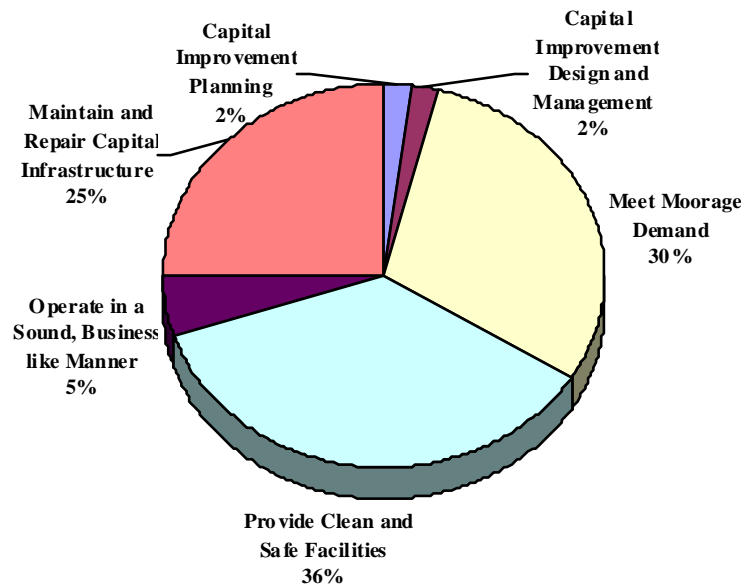
## HARBORS MISSION STATEMENT

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

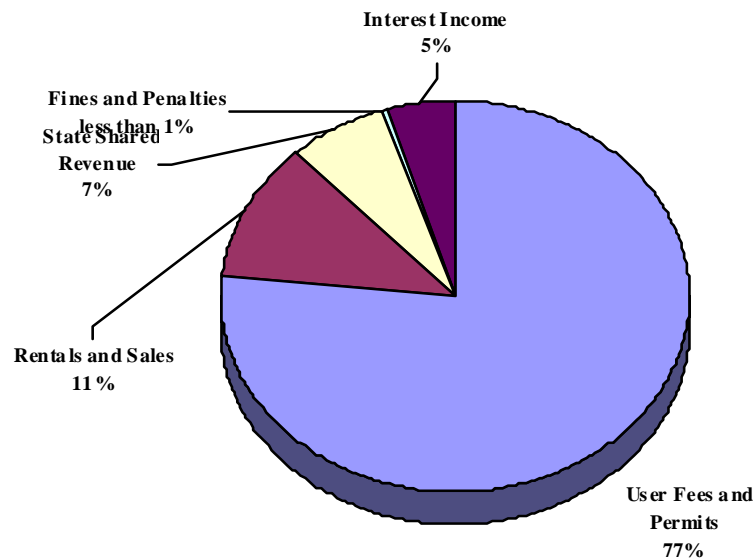
## FY12 BUDGET FOR HARBORS

**\$3,183,600**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# HARBORS

## COMPARATIVES

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

\* The department is projecting their FY11 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY11, an additional appropriation request. The funding source for the additional appropriation will be fund balance.

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

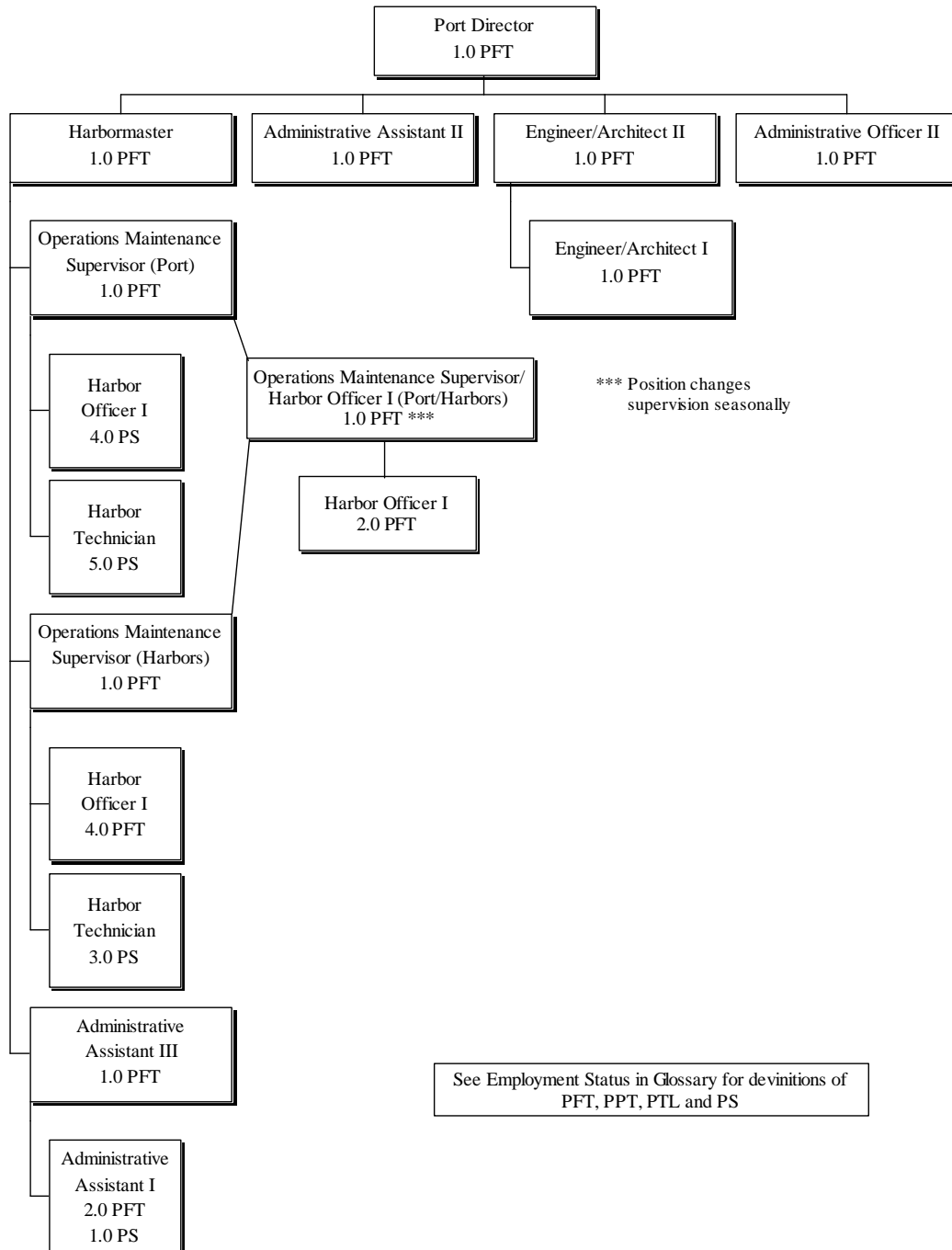
- Personnel Services increased \$92,300 (7.2%) due to an increase of 0.79 FTE in seasonal positions to better match the summer tourism season needs.
- User Fees and Permits increased \$75,900 (3.5%) due to a better than previously expected number of harbors users, even with slow economic conditions.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

# HARBORS

## CORE SERVICES

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

## STAFFING ORGANIZATION CHART FOR DOCKS AND HARBORS



# HARBORS

## STAFFING DETAIL

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

(1) Docks and Harbors share several employees. The nature of these 2 departments' services and Federal security mandates/regulations cause changes in staffing requirements. These circumstances demand that Docks and Harbors be very flexible with their staffing year to year, which results in multiple adjustments to the number of FTE's each year.

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

# **BARTLETT REGIONAL HOSPITAL**



# BARTLETT REGIONAL HOSPITAL

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## MISSION STATEMENT

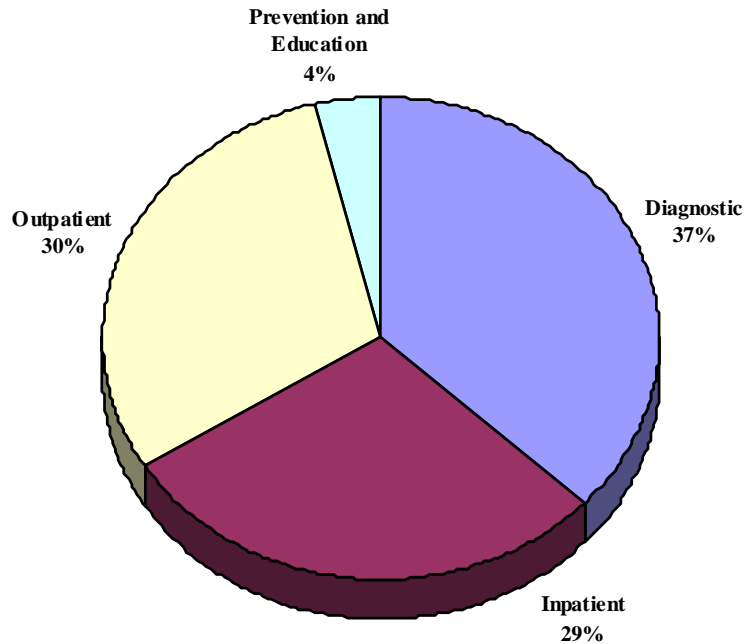
Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska. (Adopted March 25, 2008)

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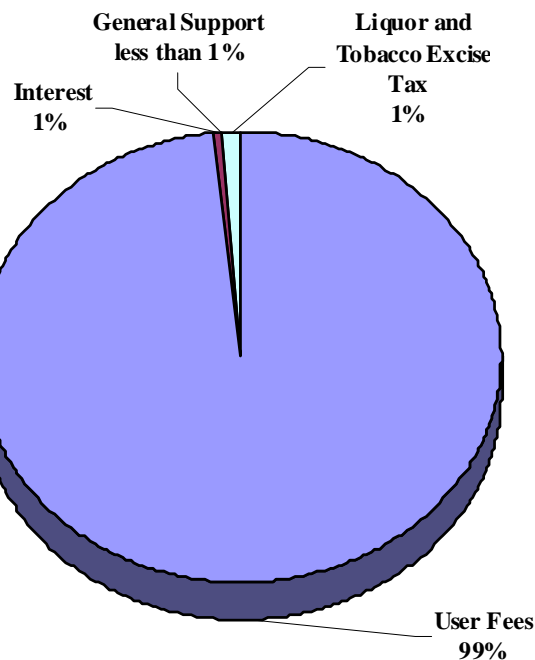
## FY12 BUDGET

**\$95,211,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.



# BARTLETT REGIONAL HOSPITAL

## COMPARATIVES

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

\* The department is projecting their FY11 Actual Expenses will be in excess of their budget authorization. Under section 9.13 of the Charter, it would be inappropriate to allow a department to exceed their budget authorization. In response to this funding need, staff will present to the Assembly, during FY11, an additional appropriation request. The funding source for the additional appropriation will be user fees and fund balance.

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# BARTLETT REGIONAL HOSPITAL

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

## CORE SERVICES

### Diagnostic

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

**Services Provided to:** Patients of the hospital, employees

| Key Measures                | <i>FY08</i><br><i>Actuals</i> | <i>FY09</i><br><i>Actuals</i> | <i>FY10</i><br><i>Actuals</i> | <i>FY11</i><br><i>Projected</i> | <i>FY12</i><br><i>Projected</i> |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
|                             | Full<br>Accreditation         | Full<br>Accreditation         | Full<br>Accreditation         | Full<br>Accreditation           | Full<br>Accreditation           |
| JCAHO Results               |                               |                               |                               |                                 |                                 |
| OSHA injury rate            | 0.0400                        | 0.0145                        | 0.0127                        | 0.029                           | 0.027                           |
| Nosocomial infection rate   | 0.05                          | 0.05                          | 0.04                          | <0.05                           | <0.05                           |
| Patient satisfaction survey | -----                         | 89.1                          | 88.4                          | 88.7                            | 89.5                            |
| Turnover rate               | 27.2%                         | 19.3%                         | 13.4%                         | 15.7%                           | 12.0%                           |
| Staff hours per APD         | 28.3                          | 28.2                          | 28.0                          | 27.3                            | 26.7                            |
| Net margin                  | 2.86%                         | 5.60%                         | 6.60%                         | 4.20%                           | 9.09%                           |
| Expense per APD             | \$2323.06                     | \$2459.56                     | \$2538.08                     | \$2631.09                       | \$2727.00                       |

### Outpatient Treatment

**Includes:** Physical Rehab, Chemical Dependency, Surgical Day Care

**Services Provided to:** Patients of the hospital, employees

| Key Measures                  | <i>FY08</i><br><i>Actuals</i> | <i>FY09</i><br><i>Actuals</i> | <i>FY10</i><br><i>Actuals</i> | <i>FY11</i><br><i>Projected</i> | <i>FY12</i><br><i>Projected</i> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| <b>All of the Above Plus:</b> |                               |                               |                               |                                 |                                 |
| Physician Recruitment         | General<br>Surgeon            | General<br>Surgeon            | Urologist                     | Psychiatrist                    | Psychiatrist                    |

### Inpatient Treatment

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

**Services Provided to:** Patients of the hospital, employees

| Key Measures                  | <i>FY08</i><br><i>Actuals</i> | <i>FY09</i><br><i>Actuals</i> | <i>FY10</i><br><i>Actuals</i> | <i>FY11</i><br><i>Projected</i> | <i>FY12</i><br><i>Projected</i> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| <b>All of the Above Plus:</b> |                               |                               |                               |                                 |                                 |
| Average daily census          | 33.7                          | 31.2                          | 33.5                          | 34.9                            | 35.1                            |
| Patient satisfaction survey   | 83.2%                         | 87.1%                         | 88.0%                         | 86.9%                           | 88.0%                           |

### Prevention/Education

**Includes:** Kidsafe, Health Fairs

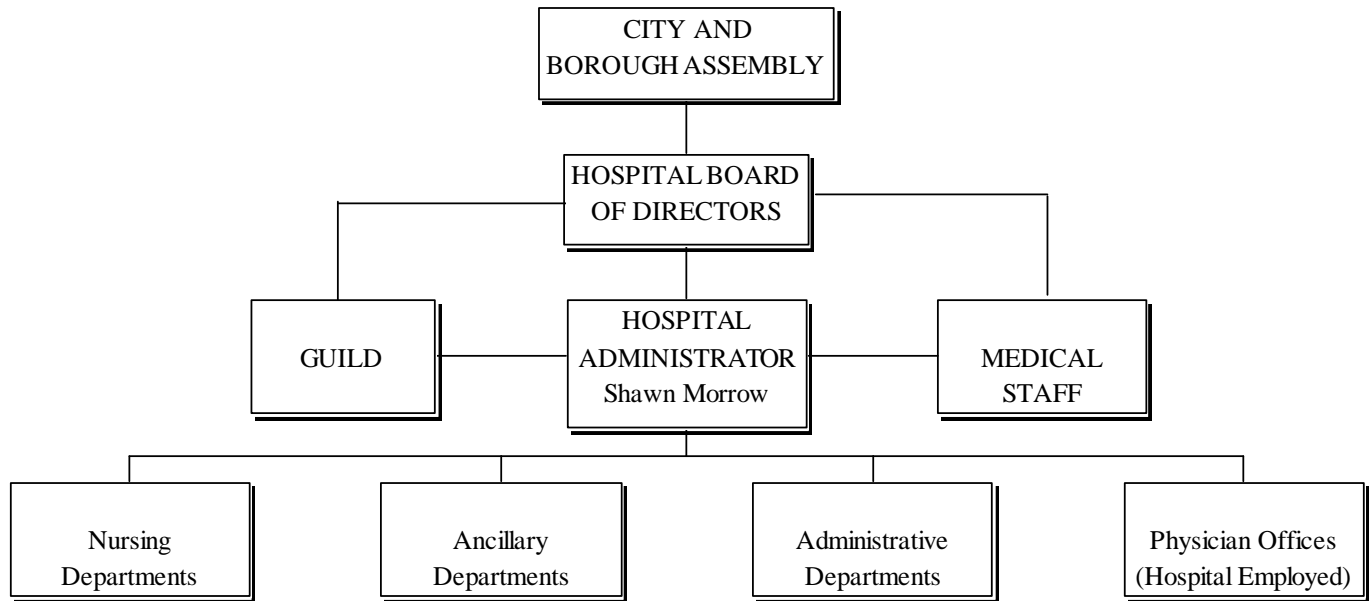
**Services Provided to:** Community

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

# BARTLETT REGIONAL HOSPITAL

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## FUNCTIONAL ORGANIZATION CHART



# BARTLETT REGIONAL HOSPITAL

## STAFFING DETAIL

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

# BARTLETT REGIONAL HOSPITAL

## STAFFING DETAIL, CONTINUED

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

# BARTLETT REGIONAL HOSPITAL

## STAFFING DETAIL, CONTINUED

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

# BARTLETT REGIONAL HOSPITAL

## STAFFING DETAIL, CONTINUED

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

# **WASTE MANAGEMENT**





# WASTE MANAGEMENT

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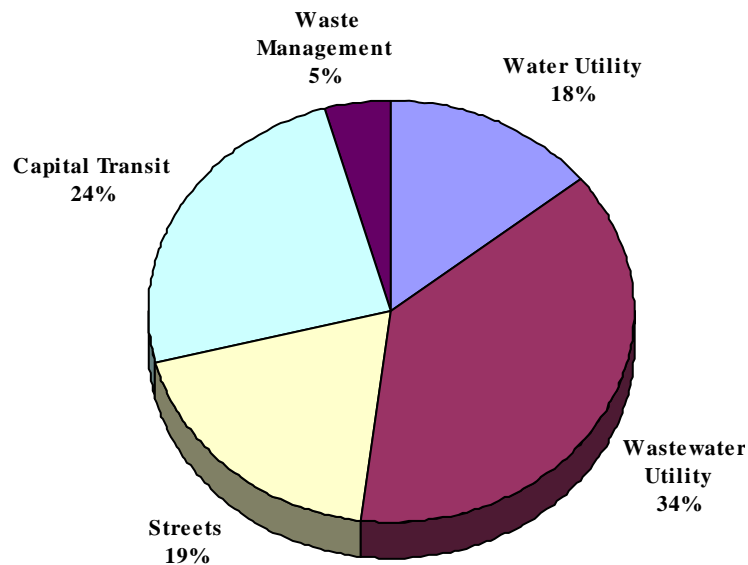
## MISSION STATEMENT

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.

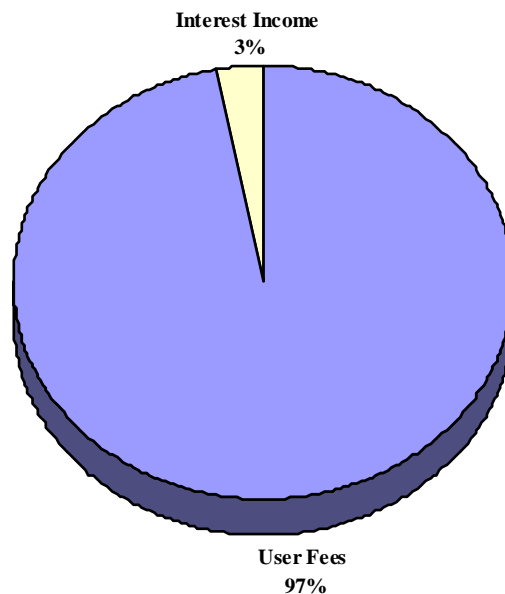
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## FY12 BUDGET FOR WASTE MANAGEMENT \$1,227,300

### PUBLIC WORKS DEPARTMENT CORE SERVICES



### FUNDING SOURCES FOR WASTE MANAGEMENT



# WASTE MANAGEMENT

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

**There are no significant budgetary changes.**

# WASTE MANAGEMENT

## CORE SERVICES

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

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

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

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

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

**Services provided to:** Residents of Juneau

| <b>Key Measures</b>   | <b><i>FY08</i></b><br><b><i>Actuals</i></b> | <b><i>FY09</i></b><br><b><i>Actuals</i></b> | <b><i>FY10</i></b><br><b><i>Actuals</i></b> | <b><i>FY11</i></b><br><b><i>Projected</i></b> | <b><i>FY12</i></b><br><b><i>Projected</i></b> |
|---|---|---|---|---|---|
| Tons of waste material recycled   | 1,954                                       | 1,867                                       | 2,025                                       | 2,021   | 2,300   |
| Percentage of increase/decrease of collected waste material                             | 93%   | -4%   | 8%  | 6%  | 7%  |
| Pounds of household hazardous material collected/treated                                | 513,716                                     | 506,175                                     | 467,602                                     | 450,000                                       | 450,000                                       |
| Percentage of increase/decrease of average cost per pound to dispose of hazardous waste | -15%  | 0%  | -7%   | -4%   | 0%  |
| Junk Vehicle Totals   | 963   | 862   | 663   | 575   | 600   |
| Percent of increase/decrease of number of junk vehicles brought to junk vehicle events  | +178%                                       | -10%  | +10%  | +10%  | +8%   |

# WASTE MANAGEMENT

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration

Household Hazardous Waste

Recycling

Junk Vehicles

# WASTE MANAGEMENT

## STAFFING DETAIL

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

# NOTES

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# **WASTEWATER**





# WASTEWATER

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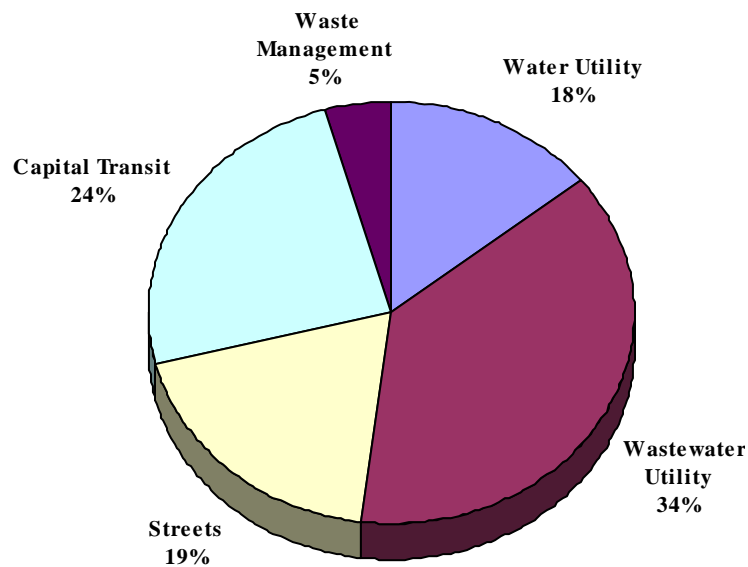
## MISSION STATEMENT

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.

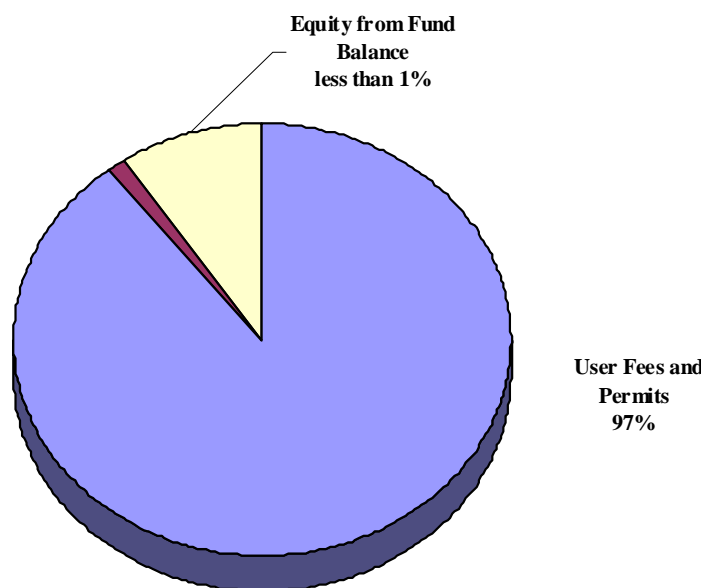
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**FY12 BUDGET FOR WASTEWATER UTILITY      \$10,395,900**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTEWATER UTILITY



# WASTEWATER

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# WASTEWATER

- CORE SERVICES

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

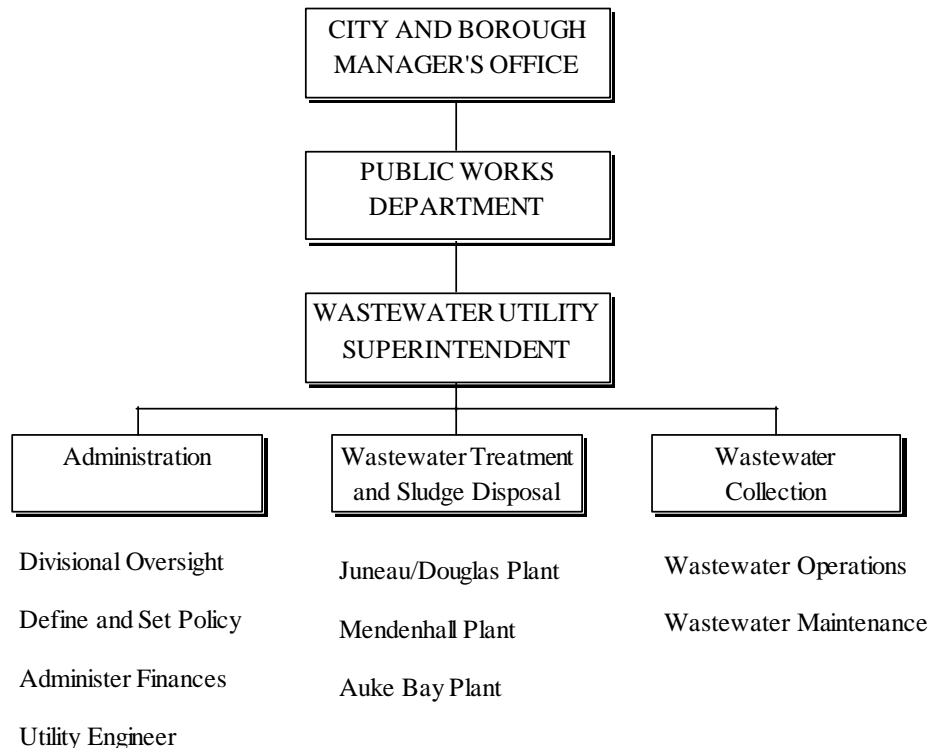
**Wastewater Utility:** Collect and treat sanitary sewage

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

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

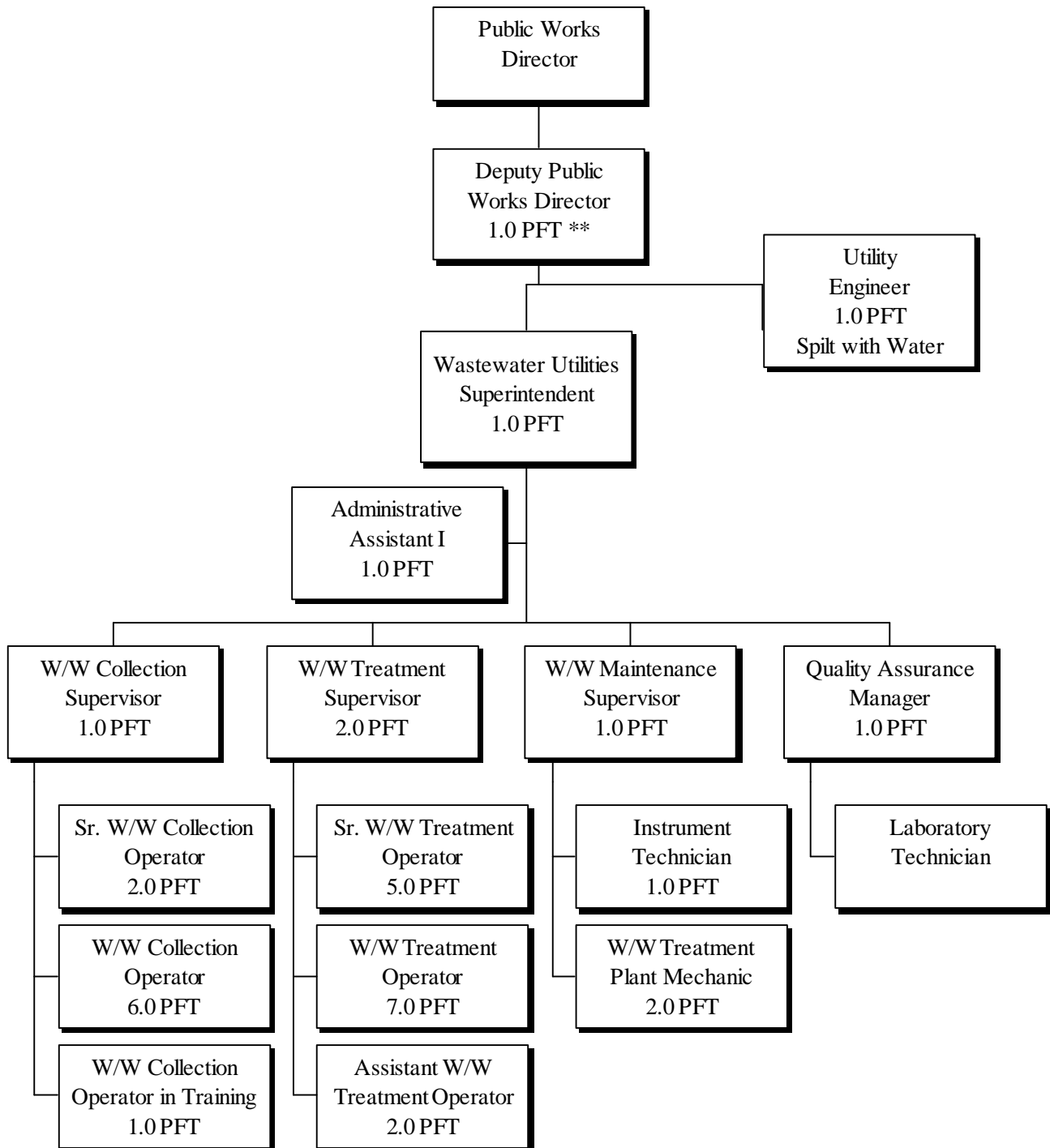
| Key Measures  | <i>FY08<br/>Actuals</i> | <i>FY09<br/>Actuals</i> | <i>FY10<br/>Actuals</i> | <i>FY11<br/>Projected</i> | <i>FY12<br/>Projected</i> |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| Percentage of treatment plant water quality tests that meet NPDES permit limits | 99.7%                   | 98.9%                   | 98.8%                   | 99.5%                     | 99.5%                     |
| Percentage of collection mainlines cleaned per year                             | 8%                      | 14%                     | 11%                     | 20%                       | 20%                       |
| Damage claim awards as a percentage of Division approved operating budget       | 0.10%                   | 0.47%                   | 0.17%                   | 0.20%                     | 0.20%                     |

## FUNCTIONAL ORGANIZATION CHART



# WASTEWATER

## STAFFING ORGANIZATION CHART



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

# WASTEWATER

## STAFFING DETAIL

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

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

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

# NOTES

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**WATER**





# WATER

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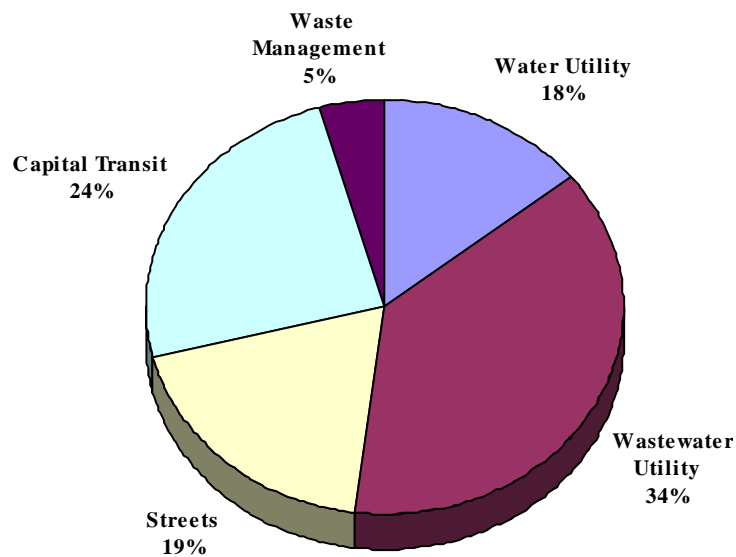
## MISSION STATEMENT

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.

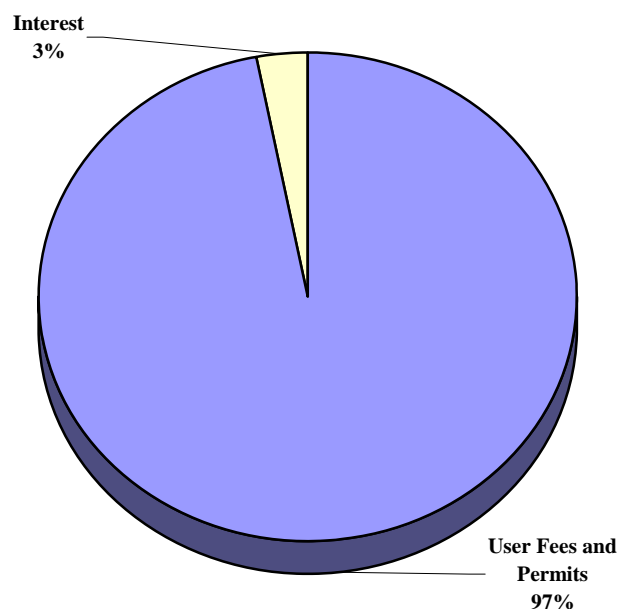
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**FY12 BUDGET FOR WATER UTILITY                      \$3,879,100**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

# WATER

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

### The significant budgetary changes include:

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

# WATER

## CORE SERVICES

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

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

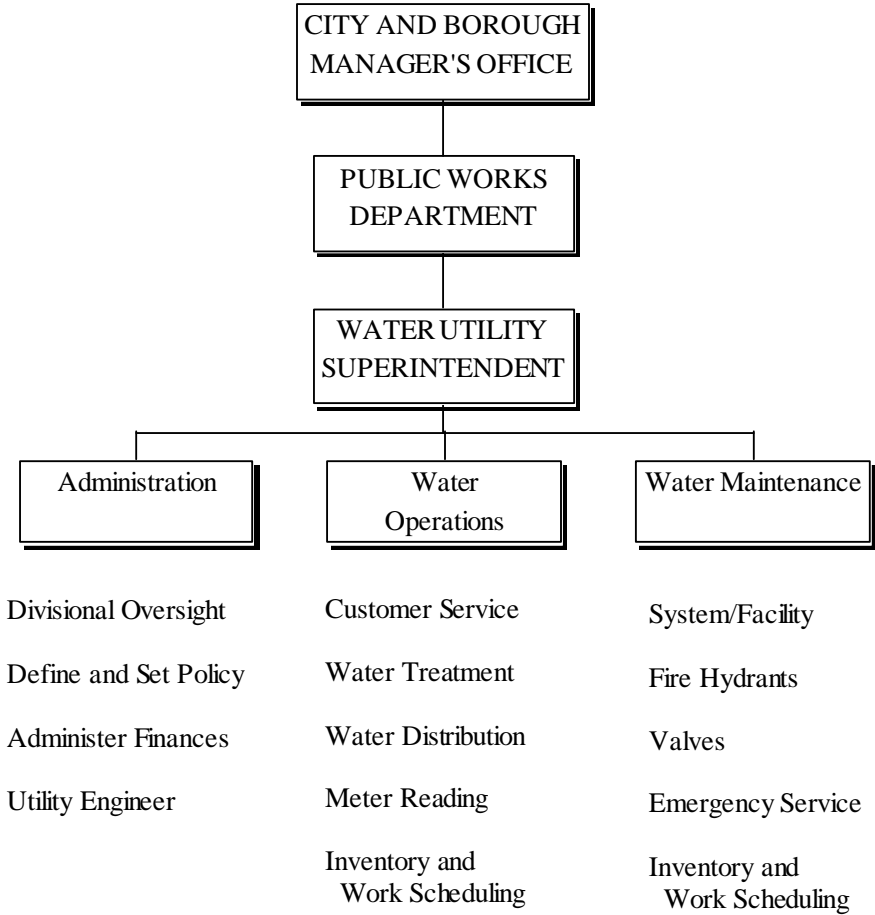
**Includes:** Administration, Water Operations, Water Maintenance and Customer Service

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

| <b>Key Measures</b>  | <b><i>FY08<br/>Actuals</i></b> | <b><i>FY09<br/>Actuals</i></b> | <b><i>FY10<br/>Actuals</i></b> | <b><i>FY11<br/>Projected</i></b> | <b><i>FY12<br/>Projected</i></b> |
|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Average volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure | 4.1                            | 4.1                            | 3.6                            | 3.6                              | 3.6                              |
| Percentage change increase/decrease from year to year  | +1.2%                          | 0%                             | 3%                             | 0%                               | 0%                               |
| Cost per thousand gallons to collect, treat, distribute and store  | \$2.16                         | \$2.16                         | \$3.04                         | \$2.95                           | \$2.90                           |

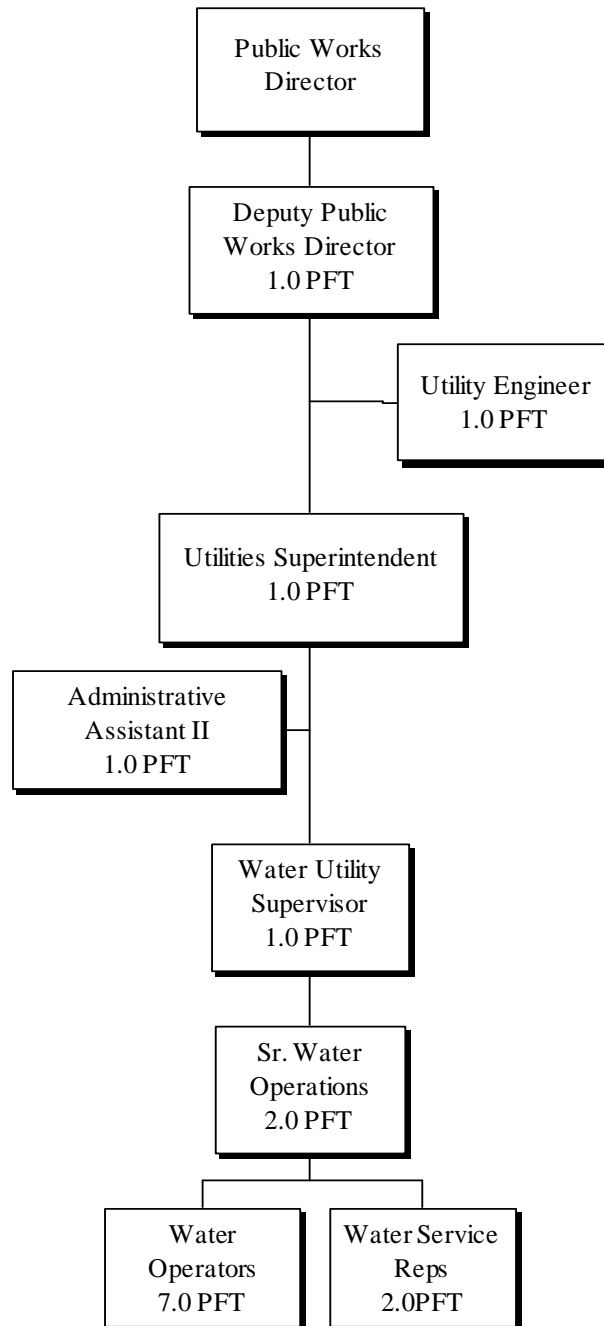
# WATER

## FUNCTIONAL ORGANIZATION CHART



# WATER

## STAFFING ORGANIZATION CHART



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

# WATER

## STAFFING DETAIL

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

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

# FLEET SERVICES

## **THIS SECTION INCLUDES:**

Public Works Fleet Maintenance  
Equipment Acquisition Fund





# PUBLIC WORKS FLEET MAINTENANCE

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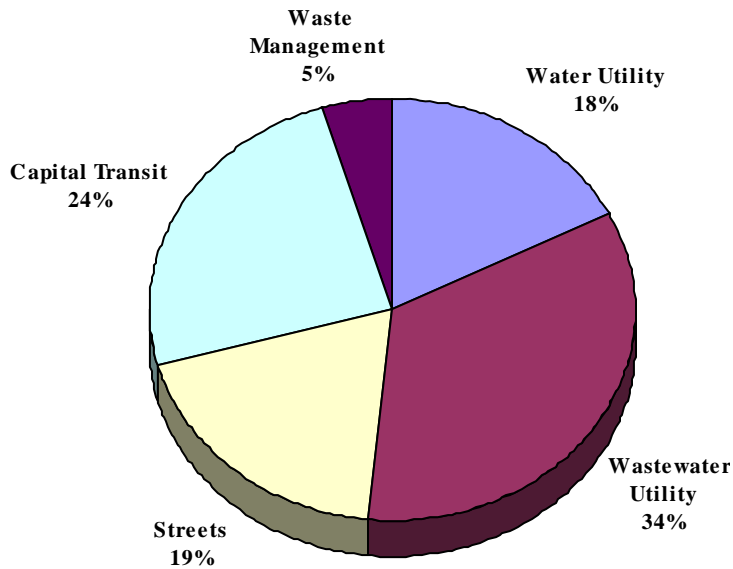
## MISSION STATEMENT

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.

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

## CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



## FUNDING SOURCES FOR FLEET MAINTENANCE

**FLEET MAINTENANCE IS FULLY FUNDED BY INTERDEPARTMENTAL CHARGES**

# PUBLIC WORKS FLEET MAINTENANCE

## COMPARATIVES

|                               | FY10<br>Actuals     | FY11              |                      | FY12               |                   |
|-------------------------------|---------------------|-------------------|----------------------|--------------------|-------------------|
|                               |                     | Amended<br>Budget | Projected<br>Actuals | Approved<br>Budget | Adopted<br>Budget |
| <b>EXPENSES:</b>              |                     |                   |                      |                    |                   |
| Personnel Services            | \$ 584,600          | 643,500           | 630,900              | 656,000            | 652,600           |
| Commodities and Services      | 1,371,200           | 1,777,300         | 1,665,700            | 1,759,600          | 2,033,900         |
| <b>Total Expenses</b>         | <b>1,955,800</b>    | <b>2,420,800</b>  | <b>2,296,600</b>     | <b>2,415,600</b>   | <b>2,686,500</b>  |
| <b>FUNDING SOURCES:</b>       |                     |                   |                      |                    |                   |
| Interdepartmental Charges     | 1,914,500           | 2,434,800         | 2,259,000            | 2,427,000          | 2,658,700         |
| State Shared Revenues         | 17,100              | -                 | -                    | -                  | -                 |
| Equity (To) From Fund Balance | 24,200              | (14,000)          | 37,600               | (11,400)           | 27,800            |
| <b>Total Funding Sources</b>  | <b>\$ 1,955,800</b> | <b>2,420,800</b>  | <b>2,296,600</b>     | <b>2,415,600</b>   | <b>2,686,500</b>  |
| <b>STAFFING</b>               | <b>6.25</b>         | <b>6.25</b>       | <b>6.25</b>          | <b>6.25</b>        | <b>6.25</b>       |
| <b>FUND BALANCE</b>           | <b>\$ 444,100</b>   | <b>458,100</b>    | <b>406,500</b>       | <b>417,900</b>     | <b>378,700</b>    |

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

## BUDGET HIGHLIGHT

The Public Works Fleet Maintenance FY12 Adopted Budget decreased \$270,900 (11.2%) from the FY12 Approved Budget.

### The significant budgetary change is:

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

# PUBLIC WORKS FLEET MAINTENANCE

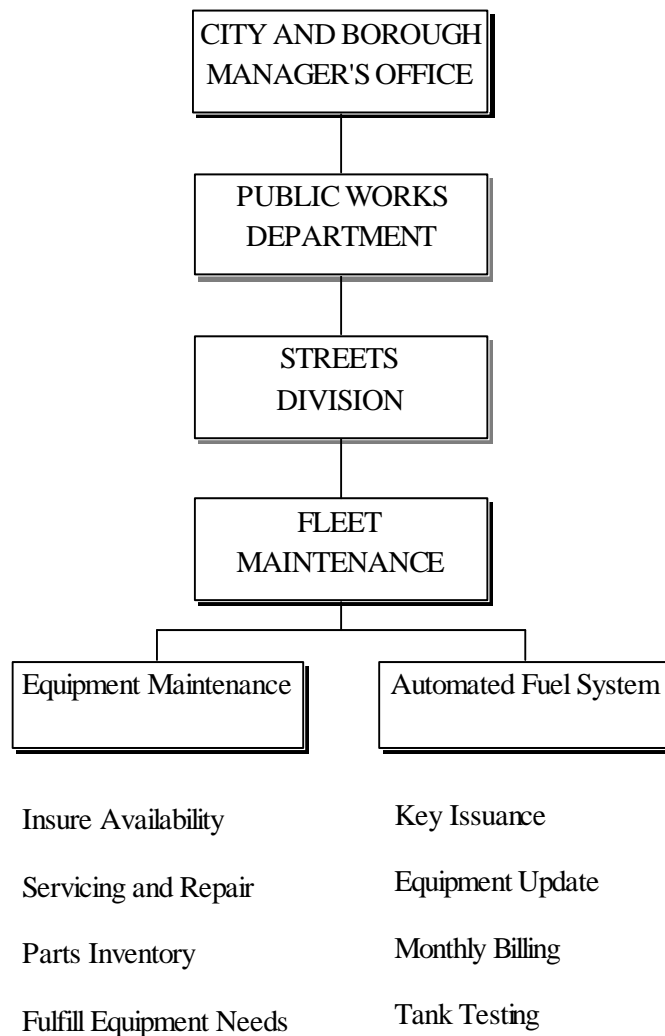
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## CORE SERVICES

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

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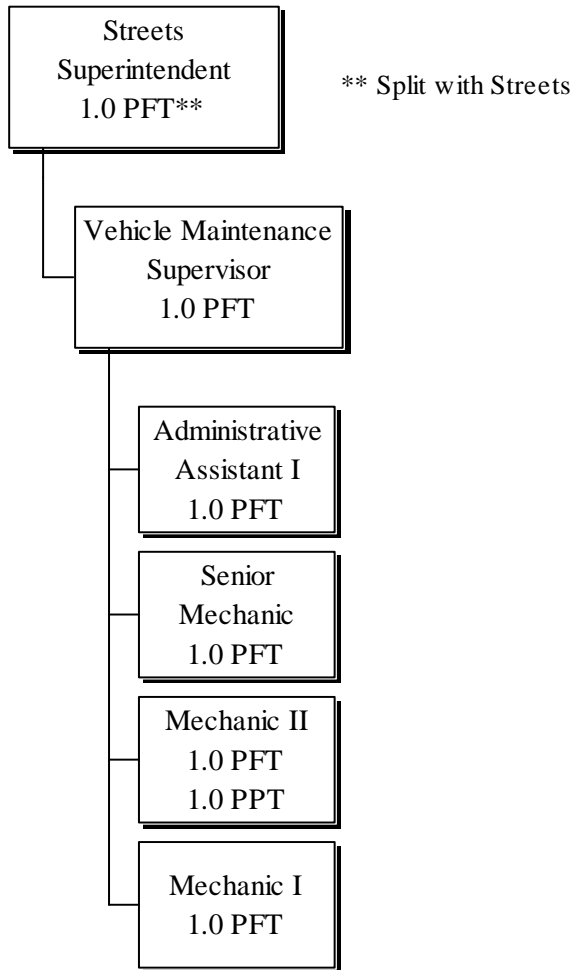
## FUNCTIONAL ORGANIZATION CHART



# PUBLIC WORKS FLEET MAINTENANCE

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## STAFFING ORGANIZATION CHART



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

# PUBLIC WORKS FLEET MAINTENANCE

## STAFFING DETAIL

|                                | FY11<br>Amended           |   | FY12<br>Approved          |   | FY12<br>Adopted           |   |
|--------------------------------|---------------------------|---|---------------------------|---|---------------------------|---|
|                                | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> | <u>No.</u><br><u>Pos.</u> | <u>Salary &amp;</u><br><u>Benefits</u><br><u>Budget</u> |
| <b>CLASS TITLE:</b>            |                           |   |                           |   |                           |   |
| <b>Equipment Maintenance:</b>  |                           |   |                           |   |                           |   |
| Streets Superintendent         | 0.20                      | \$ 19,600   | 0.20                      | \$ 19,700   | 0.20                      | \$ 18,000   |
| Vehicle Maintenance Supervisor | 0.80                      | 64,500  | 0.80                      | 64,600  | 0.80                      | 64,600  |
| Senior Mechanic                | 0.95                      | 64,500  | 0.95                      | 64,600  | 0.95                      | 64,600  |
| Mechanic I, II                 | 3.00                      | 175,700   | 3.00                      | 177,400   | 3.00                      | 177,400   |
| Secretary I                    | 0.50                      | 22,400  | 0.50                      | 22,600  | 0.50                      | 22,600  |
| Overtime                       | -                         | 8,000   | -                         | 8,000   | -                         | 8,000   |
| Benefits                       | -                         | 214,400   | -                         | 223,300   | -                         | 222,300   |
| <b>Total</b>                   | <b>5.45</b>               | <b>569,100</b>  | <b>5.45</b>               | <b>580,200</b>  | <b>5.45</b>               | <b>577,500</b>  |
| <b>Fuel System:</b>            |                           |   |                           |   |                           |   |
| Streets Superintendent         | 0.05                      | 4,900   | 0.05                      | 4,900   | 0.05                      | 4,500   |
| Vehicle Maintenance Supervisor | 0.20                      | 16,200  | 0.20                      | 16,200  | 0.20                      | 16,200  |
| Senior Mechanic                | 0.05                      | 3,400   | 0.05                      | 3,400   | 0.05                      | 3,400   |
| Secretary I                    | 0.50                      | 22,400  | 0.50                      | 22,600  | 0.50                      | 22,600  |
| Overtime                       | -                         | 200   | -                         | 200   | -                         | 200   |
| Benefits                       | -                         | 27,300  | -                         | 28,500  | -                         | 28,200  |
| <b>Total</b>                   | <b>0.80</b>               | <b>74,400</b>   | <b>0.80</b>               | <b>75,800</b>   | <b>0.80</b>               | <b>75,100</b>   |
| <b>Total Budget</b>            | <b>6.25</b>               | <b>\$ 643,500</b>                                       | <b>6.25</b>               | <b>\$ 656,000</b>                                       | <b>6.25</b>               | <b>\$ 652,600</b>                                       |

# NOTES

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# EQUIPMENT ACQUISITION FUND

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## MISSION STATEMENT

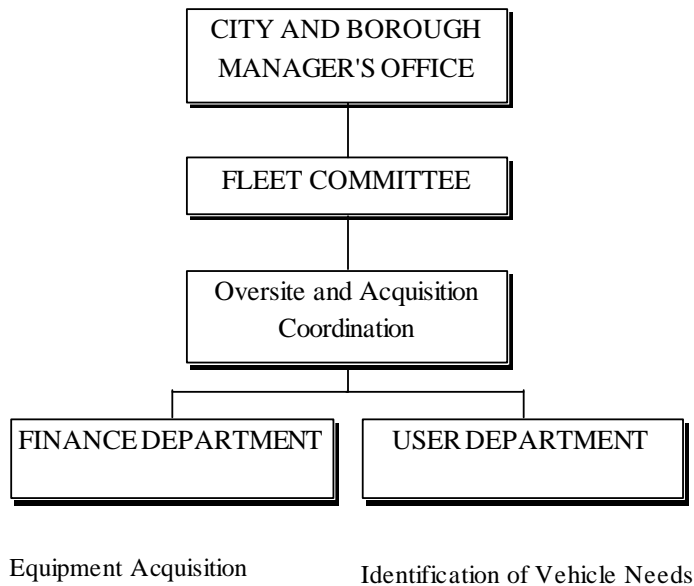
The Equipment Acquisition Fund is used to reduce the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

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## FY12 BUDGET

**\$2,482,500**

## FUNCTIONAL ORGANIZATION CHART





# EQUIPMENT ACQUISITION FUND

## COMPARATIVES

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

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

## BUDGET HIGHLIGHT

The Equipment Acquisition Fund FY12 Adopted Budget increased \$999,200 (67.4%) over the FY12 Approved Budget

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

# **RISK MANAGEMENT**



# RISK MANAGEMENT

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## MISSION STATEMENT

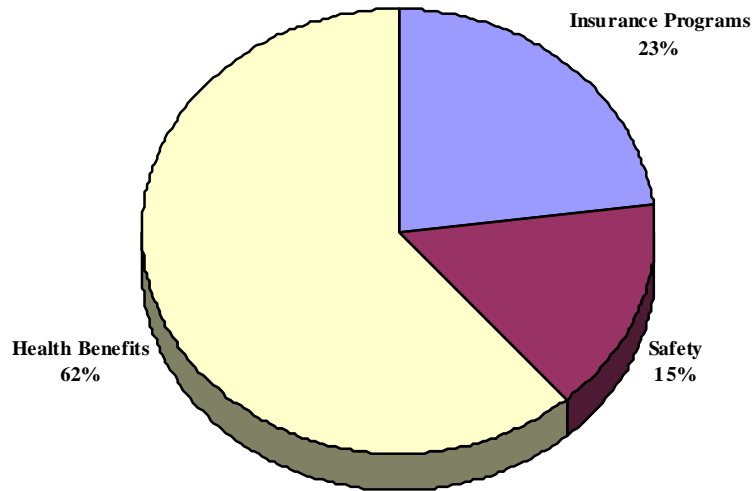
To minimize financial loss of City and Borough of Juneau funds.

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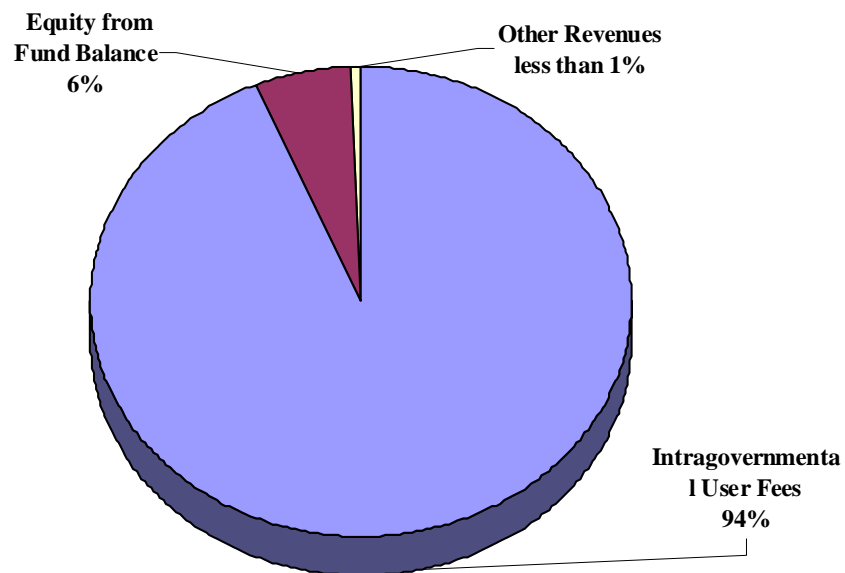
## FY12 BUDGET

**\$21,413,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# RISK MANAGEMENT

## COMPARATIVES

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

## BUDGET HIGHLIGHT

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

**There are no significant budgetary changes.**

# RISK MANAGEMENT

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## CORE SERVICES

### Insurance Program

**Includes:** Property / Casualty insurance program and claims management

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

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

### Safety

**Includes:** Coordination of Safety programs, work site safety inspections

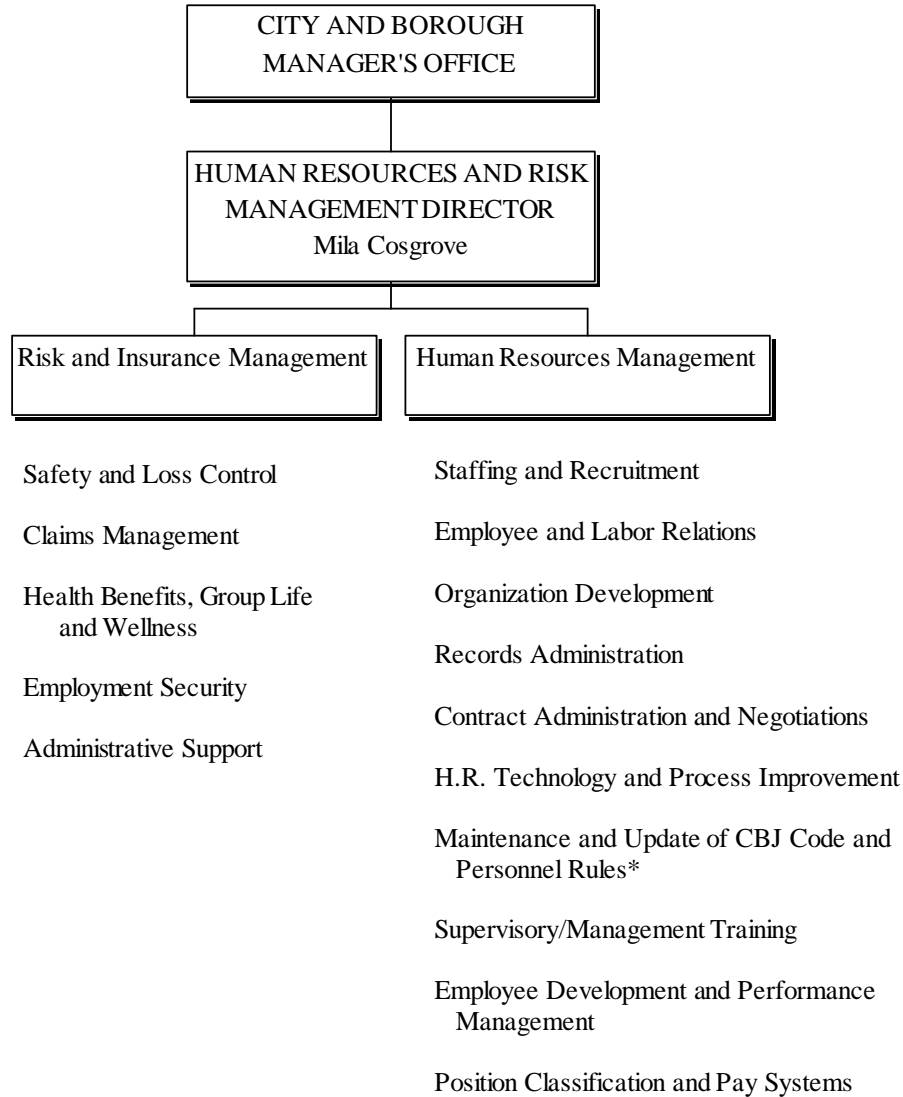
**Services provided to:** CBJ, BRH and Juneau School District

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

# RISK MANAGEMENT

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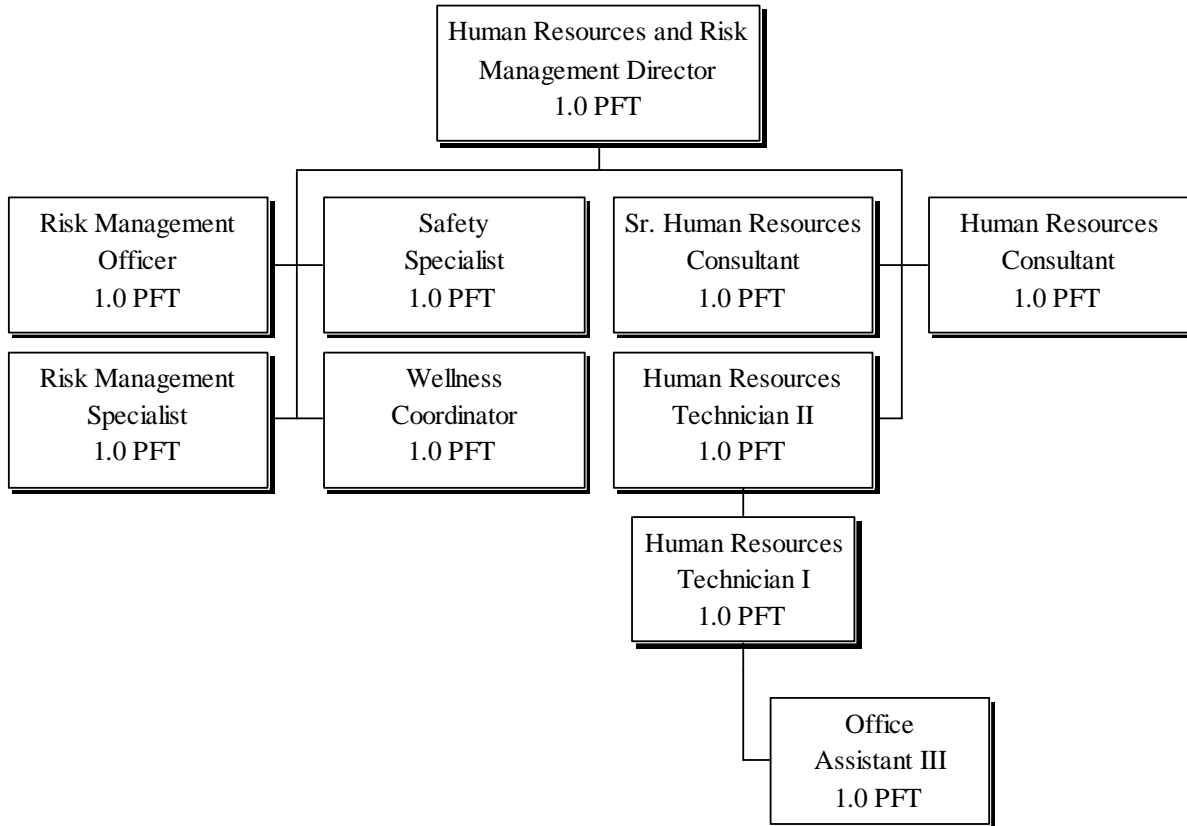
## FUNCTIONAL ORGANIZATION CHART



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

# RISK MANAGEMENT

## STAFFING ORGANIZATION CHART



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



# RISK MANAGEMENT

## STAFFING DETAIL

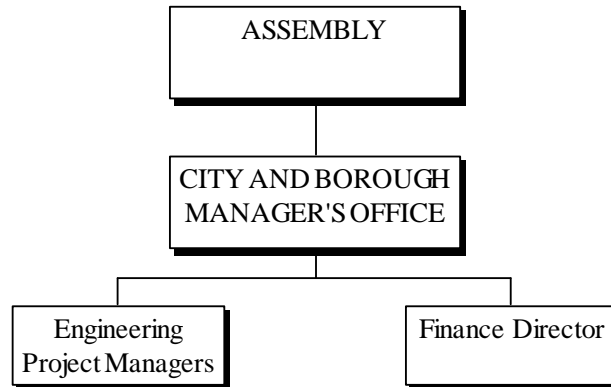
|                              | FY11<br>Amended |                      | FY11<br>Approved |                      | FY12<br>Adopted |                      |
|------------------------------|-----------------|----------------------|------------------|----------------------|-----------------|----------------------|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

# **SPECIAL ASSESSMENTS**



# SPECIAL ASSESSMENT FUNDS – L.I.D.

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Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

# NOTES

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## SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

### SPECIAL ASSESSMENTS

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

# SPECIAL ASSESSMENT FUNDS – L.I.D.

## ASSESSMENT REVENUE

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

# **DEBT SERVICE FUND**

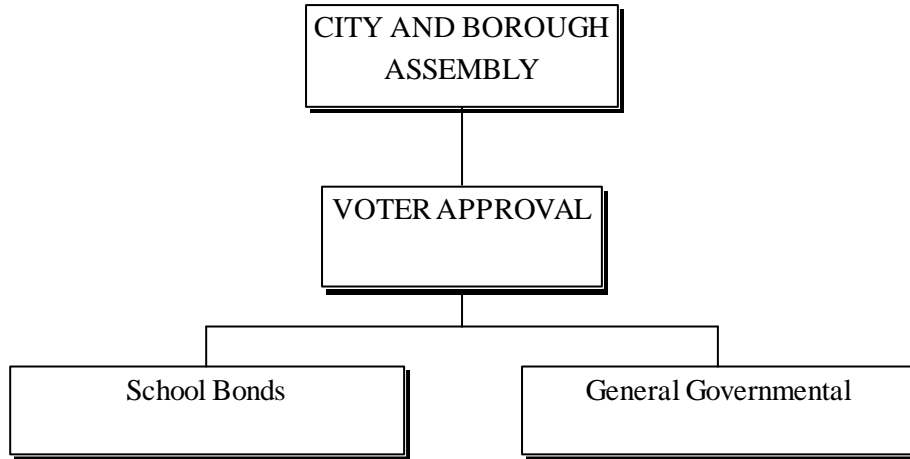




# DEBT SERVICE FUND

## GENERAL OBLIGATION BONDS

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

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

# NOTES

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# DEBT SERVICE FUND

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## **AUTHORITY**

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY12 (calendar year 2011) projected area wide assessment is \$4.088 billion. Therefore, bond indebtedness should not exceed \$204.4 million.

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

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

## **Payment of Debt Service**

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must have been authorized by the voters between 1970 and November 30, 2010. We are projecting to receive \$12.3M in FY11 and \$12.6M in FY12 in State School Construction Debt Reimbursement Program payments. This includes reimbursement for authorized, yet unissued, debt in the amount of \$7.58M for the new Dimond Park Aquatic Center and \$11.8M for Gastineau School renovations.

## **Budgeting and Accounting for Debt Service**

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.

## DEBT SERVICE FUND

### TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

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

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

### Changes in Outstanding General Obligation Debt Service

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

# DEBT SERVICE FUND

## COMPARATIVES

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

# DEBT SERVICE FUND

## PRINCIPAL AND INTEREST SPLIT

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

# **DEFINITIONS OF FUNDS**





# DEFINITIONS OF FUNDS

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## Governmental Funds

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

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

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

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

# DEFINITIONS OF FUNDS

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- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991 General Obligation Dock Bonds.
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Capital Transit - This fund is used to account for the activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Lands Fund – This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is use to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garage. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund chemical dependency services.
- Sustainability Fund – This fund is used to provide a source of funding primarily for the capitalization of energy conservation projects and to educate residents on the importance of energy conservation.

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

# DEFINITIONS OF FUNDS

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

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

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

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

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

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

## Proprietary Funds

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

- Bartlett Regional Hospital - This fund was established to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund was established to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund was established to account for the activities of the CBJ's wastewater treatment operations. The sewer utility provides for wastewater treatment facilities for most of the populated roaded areas. The sewer utility is financially self-supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.
- Harbors - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.

# DEFINITIONS OF FUNDS

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- Docks - This fund was established to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.
- Waste Management - This fund was established to account for the collection and disposal of hazardous waste not accepted at the landfill.

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

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

## **Fiduciary Funds**

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

# GLOSSARY



# GLOSSARY

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| <b>Accrual Basis</b>           | 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.  |
| <b>Accrued Expenses</b>        | Expenses incurred but not due until a later date.  |
| <b>Ad Valorem Tax</b>          | A tax levied on the assessed value of real and personal property. This tax is also known as property tax.  |
| <b>Amortization</b>            | (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.   |
| <b>Appropriation Ordinance</b> | 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.   |
| <b>Assessed Valuation</b>      | 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.   |
| <b>Assessment Roll</b>         | 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.  |
| <b>Balanced Budget</b>         | A budget in which proposed expenditures do not exceed total estimated revenues and reserves.   |
| <b>Bond</b>                    | 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.   |
| <b>Borough</b>                 | A self-governing incorporated town.  |
| <b>Budget</b>                  | <p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.</p> <p><b>Actuals</b> – The actual expenditures incurred and funding sources received during the year indicated.</p> <p><b>Adopted Budget</b> – A financial plan that has been officially adopted by the City and Borough Assembly.</p> <p><b>Amended Budget</b> – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.</p> |



# GLOSSARY

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

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

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

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

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

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

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

**CAFR** See Comprehensive Annual Financial Report.

**Capital Expenditures** See Capital Improvement Budget below.

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

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

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

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

# GLOSSARY

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

# GLOSSARY

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| <b>Expenses</b>                      | Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.  |
| <b>Fines and Forfeitures</b>         | 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.   |
| <b>Fiscal Year</b>                   | 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.  |
| <b>Fixed Assets</b>                  | 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.    |
| <b>Fleet Fund</b>                    | The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.  |
| <b>Formal Budgetary Integration</b>  | 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.   |
| <b>Fund</b>                          | 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.  |
| <b>Fund Balance</b>                  | 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.                        |
| <b>F.T.E. (Full Time Equivalent)</b> | 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.   |
| <b>GAAP</b>                          | Generally Accepted Accounting Principles.   |
| <b>General Fund</b>                  | 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.   |
| <b>General Ledger</b>                | 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. |
| <b>General Obligation Bonds</b>      | Bonds for the payment of which the full faith and credit of the CBJ are pledged.  |
| <b>General Support</b>               | Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.  |
| <b>Goals</b>                         | Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.   |

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| <b>Income</b>                              | 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.   |
| <b>Income Before Operating Transfers</b>   | Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.   |
| <b>Incremental Request</b>                 | Programs and services which departments would like to have added (in priority order) if resources are available.   |
| <b>Interdepartmental Charges</b>           | Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.  |
| <b>Interdepartmental Charges Sales Tax</b> | 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.   |
| <b>Interest Income</b>                     | Revenue associated with CBJ management activities of investing idle cash in approved securities.   |
| <b>Interfund Loans</b>                     | Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.  |
| <b>Interfund Transfers</b>                 | 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.

- Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.
- Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

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

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

Residual equity transfers are reported as direct additions to or deductions from beginning fund

# GLOSSARY

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

## **Intergovernmental Revenues**

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

## **Internal Control**

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

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

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

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

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

## **Lease-Purchase Agreements**

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

## **Maintenance**

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

## **Major Funds**

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

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

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

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

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| <b>Measurement Focus</b>      | 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.  |
| <b>Mill Levy</b>              | 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.  |
| <b>Mission Statement</b>      | A statement of purpose for why the department or function exists.   |
| <b>Modified Accrual Basis</b> | 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. |
| <b>Net Income</b>             | 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.   |
| <b>Non-Core Services</b>      | These are services provided that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.   |
| <b>Nonmajor Funds</b>         | Those funds not meeting the criteria for a major fund. See Major Funds.   |
| <b>Operating Budget</b>       | 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.  |
| <b>Operating Income</b>       | The excess of proprietary fund operating revenues over operating expenses.  |
| <b>Personnel Services</b>     | Salaries and related costs (benefits) of permanent, part time and temporary employees.  |
| <b>Projected</b>              | Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.   |
| <b>Property Tax</b>           | A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.   |

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| <b>Refund</b>                           | (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.            |
| <b>Reserve</b>                          | (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.   |
| <b>Resources</b>                        | Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.  |
| <b>Revenues</b>                         | (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. |
| <b>Service Area</b>                     | 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.   |
| <b>Special Assessment Fund (L.I.D.)</b> | The capital improvement fund established to account for improvements financed in part by property owner assessments.   |
| <b>Spending Measurement Focus</b>       | 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.   |
| <b>Target Budgets</b>                   | 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.   |



*City and Borough of Juneau, Alaska*



*Fiscal Year Ended - June 30, 2010*

# Comprehensive Annual Financial Report



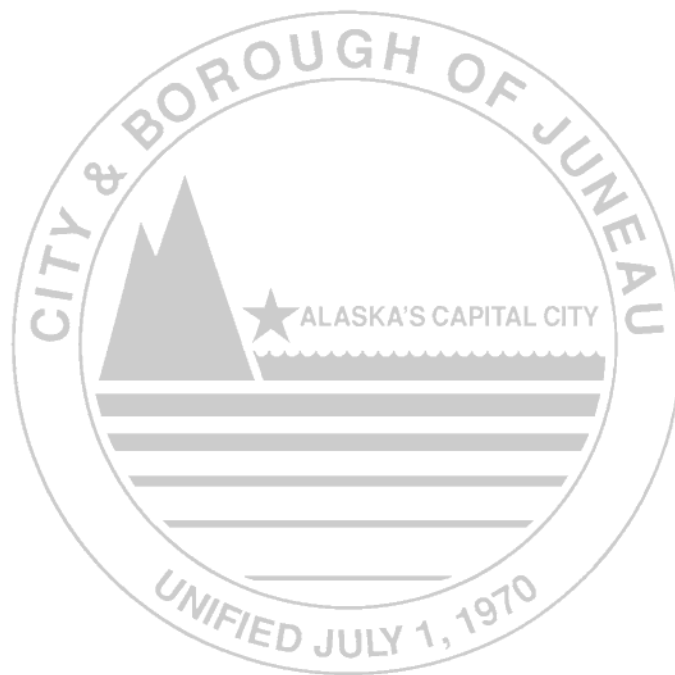
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CITY and BOROUGH OF JUNEAU

*FOR THE FISCAL YEAR July 1, 2009 to June 30, 2010*

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



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PREPARED BY:

*DEPARTMENT OF FINANCE*  
CONTROLLER'S DIVISION

CRAIG DUNCAN, FINANCE DIRECTOR  
MARY NORCROSS, DEPUTY FINANCE DIRECTOR/CONTROLLER

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Special thanks to Patrick McGonegal for sharing his aerial photograph of Juneau and Douglas as seen from the Gastineau Channel approach.

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## III. STATISTICAL SECTION

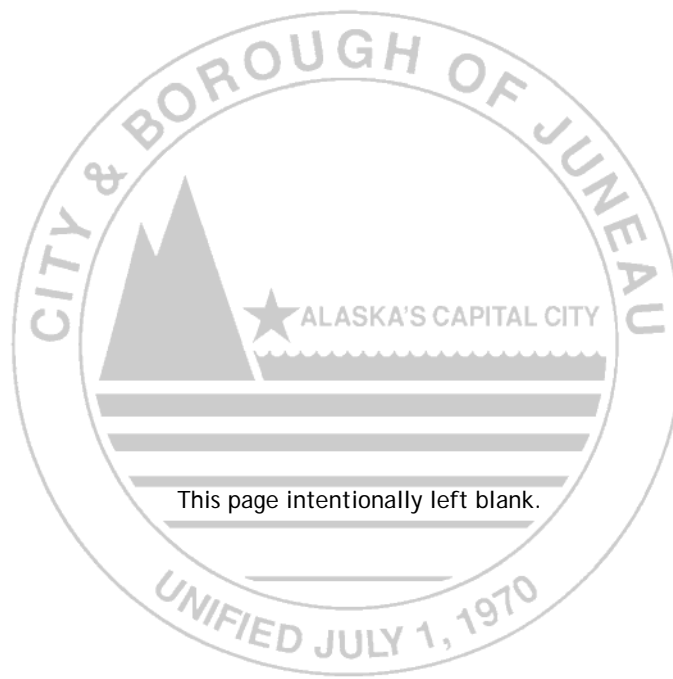
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# INTRODUCTORY SECTION

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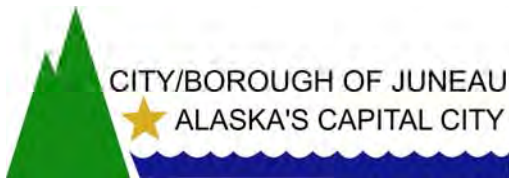
- Letter of Transmittal
- Organization Chart
- Listing of Elected and Appointed Officials
- Certificate of Achievement for Excellence in Financial Reporting





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December 16, 2010

The Honorable Mayor and Assembly  
Mr. Rod Swope, City Manager  
City and Borough of Juneau  
Juneau, Alaska 99801

I am pleased to transmit to you the City and Borough of Juneau's (CBJ) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010.

The Charter, Section 9.17, and our bonding covenants require annual independent audits be made of our financial records and transactions. The audits are to be performed by a certified public accountant designated by the Assembly. As part of the annual financial audit, we also comply with the requirements of the Federal Single Audit Act Amendments of 1996, the related OMB Circular A-133 and the State of Alaska audit requirements under AS 29.38.220 and 2 AAC 45.010. This report is published to fulfill the requirement for the fiscal year ended June 30, 2010.

The CAFR is prepared by the CBJ Finance Department. The responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the CBJ. The enclosed data is accurate in all material aspects and is presented in a manner which fairly sets forth the financial position and results of operations of the CBJ, on a government-wide and fund basis.

To provide a reasonable basis for making these representations, a comprehensive internal control framework has been designed and established to protect the government's assets from loss, theft or misuse. These internal controls also allow for the preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The cost of internal controls should not exceed their benefits, as such, the framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Elgee Rehfeld Mertz, LLC, Certified Public Accountants have issued an unqualified opinion that the financial statements for the fiscal year ended June 30, 2010, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component in the financial section of this report.

Immediately following the independent auditor's report is the section, Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A is designed to complement this letter of transmittal and should be read in conjunction with it.

## **PROFILE OF THE GOVERNMENT**

The City of Juneau was incorporated in 1900 as Alaska's capitol. The City of Douglas was incorporated in 1902. The Greater Juneau Borough was incorporated as a first class borough on September 30, 1963. The Cities of Juneau and Douglas and the Greater Juneau Borough were unified in 1970 into the CBJ. The CBJ was the first unified home rule government established in Alaska. Under provisions established by State statutes, the assets and liabilities of the individual local governments were unified into the succeeding municipality. The CBJ is located in the southeast part of the State of Alaska. The borough covers an area of more than 3,000 square

## The Honorable Mayor and Assembly

miles and serves a population in excess of 30,000. The CBJ is empowered to levy a sales tax on retail sales and a property tax on both real and personal property located within its boundaries. It is also empowered by State statutes to extend its corporate limits by annexation, which it has done from time to time.

An Assembly-Manager form of government was adopted as a provision of the Home Rule Charter and unification approved by the voters in 1970. The CBJ Assembly has nine members, one of which is the Mayor. The Assembly members are nominated by district, but elected at large to a three-year term. The Assembly has both legislative and policy-making powers and duties. The Manager, who is appointed by and reports to the Assembly, acts as the chief administrative officer.

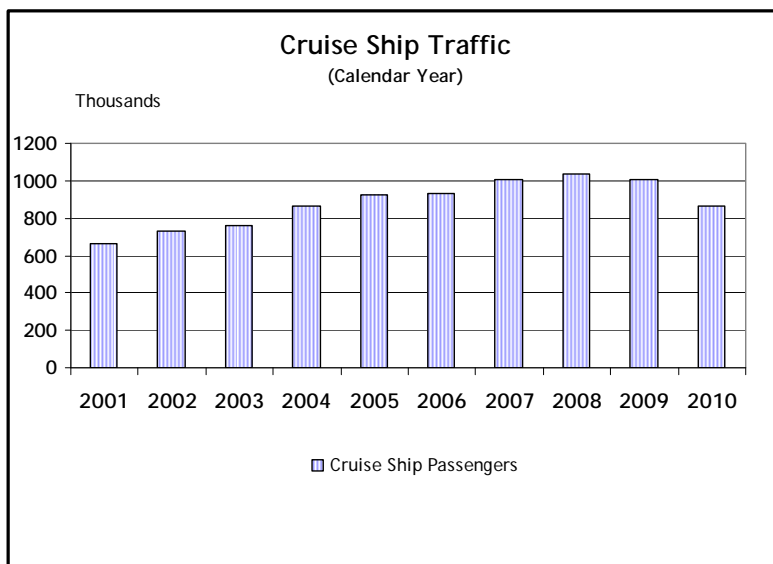
Being a unified city/borough, the CBJ provides a wide range of public services including general administrative, police, fire, emergency medical, community development, library, mass transit, parking, marine port facilities, boat harbors, airport, hospital, water utility, sewer utility and road, street and sidewalk maintenance and alpine and Nordic skiing. The CBJ is also financially accountable for a school district with its own elected governing body. The School District is reported as a component unit within the CBJ's financial statements. Additional information on this legally separate entity can be found in the notes to the financial statements (See Note 1).

The Assembly is required to adopt the annual operating and capital budgets and mill levies no later than June 15 prior to the start of each fiscal year (July 1 through June 30). The operating budget is prepared by fund and department. Department directors may transfer resources within a department as appropriate. Transfers between departments require legislative approval (Assembly).

### LOCAL ECONOMY

As Alaska's Capital City, state government largely supports our economic base. In diversifying the economy, the CBJ has supported and encouraged investments in tourism, mining, manufacturing and regional merchandising. These efforts have resulted in private sector growth and economic diversification. In 2009, private sector jobs represented 58.4% of all employment in the community. Even though the efforts to diversify are succeeding, the fact remains that Juneau's economic base still relies heavily on government employment. Of the 17,528 jobs reported by employers in 2009, 7,284 were public sector jobs with the federal, state or local governments. The largest public sector employer is the state government with 4,221; while the federal and local governments employed 832 and 2,231, respectively. Juneau's 2010 unemployment rate was 6.0%; this is slightly lower than the 6.2% in the prior year.

As noted, an important portion of Juneau's economy is based on tourism. The majority of Juneau's visitors arrived by large cruise ships, traveling from Vancouver and Seattle by way of the "Inside Passage". Over the



years, Juneau has seen significant increases in cruise ship activity. However, recently tourism has been significantly impacted by the world economic recession. Juneau has seen a decline in cruise ship tourism over the past two summers. Our highest tourism year was in 2008 with 1,032 million passengers. In 2009, this number dropped slightly, by 2.7%, to just over 1 million. The drop in cruise ship visitors during the summer of 2010 was much more significant with an additional reduction of 141,000 passengers, down to a total of 862,000. This is approximately the number of passenger visits we experienced in 2004. On the positive side, the cruise industry has announced planned increases in ship visits for 2011 and 2012. The projected passenger increase in 2011 will be relative minor at

about 11,000 passengers or 1.27%. Initial indications for 2012 are for increases in the range of approximately 35,000 passengers or 4%. If these increases do occur, our total passenger counts by 2012 would be in excess of 900,000. Even with these increases, we would still be 12% below our 2008 totals.

Mining was Juneau's first major industry and the backbone of the local economy until World War II. Thousands came at the turn of the century to mine gold in a string of highly mineralized deposits known as the "Juneau Gold Belt". Juneau was the hub of mining activity for this region, which stretches from Berners Bay in the north to Windham Bay in the south, a total of 120 miles. During the early 1900's, the area produced dozens of mines with output totaling six million ounces of gold and one million ounces of silver. At today's prices, that amount of gold and silver would be worth more than \$6 billion.

Juneau continues to benefit from large-scale mining. The largest operating mine in the Juneau area, the Hecla Greens Creek Mine. This mine is located on Admiralty Island 18 miles west of downtown Juneau, and within the borough boundaries. A land exchange/agreement in 1998 provided the Hecla Greens Creek Mining Company with title to an additional 7,500 acres of mineralized property adjacent to the mine. The Company conducted an active exploration program on the land exchange property during FY01 and expects to continue exploration throughout the mine's life. Currently the Hecla Greens Creek Mine supports an annual payroll in excess of \$26 million, of which the majority is paid to Juneau residents. The mine employs a workforce of approximately 350 and processes over 2,100 tons of ore a day. In 2009, Greens Creek produced 70,379 tons of zinc, 22,254 tons of lead, 67,278 ounces of gold and 7,459,170 ounces of silver.

Based on current exploration information, the Greens Creek Mine's life will be at least ten more years. The 2003 U.S. Forest Service Environmental Impact Statement, that was required for the project, and associated Record of Decision allowed an amendment to the General Plan of Operations to expand the tailings disposal capacity. The permitted tailings disposal capacity was expanded to accommodate material from the known ore reserves as well as anticipated reserves. The company also obtained the additional required permits for expansion of the tailings area from other regulatory agencies.

The Kensington mine, another major mining development located 40 miles north-west of Juneau, is also within the borough boundary. In mid-1995, Coeur Alaska, Inc. acquired full ownership of the Kensington Gold Project. During the permitting process there were legal challenges to the tailing disposal site. These legal challenges have been resolved and the mine started operations on June 24, 2010. The Kensington Creek Mine supports an annual payroll of approximately \$16 million, of which the majority is paid to Juneau residents. The mine employs a workforce of approximately 200 and expects to produce an average of 125,000 ounces of gold annually over the mine's expected 10+ year life (based on current reserves).

Besides tourism and mining, Juneau is offering economic incentives to other smaller industries to broaden the City's economy. A small, but economically important, area targeted by CBJ is regional shopping. The City has made a concerted effort to establish itself as a regional shopping destination for Southeast Alaska residents. Juneau has four major retailers located within borough, Wal-Mart, Home Depot, Fred Meyer and Costco. In addition, there are a large variety of smaller retailers.

#### SHORT-TERM FINANCIAL PICTURE

Since the early 1990's, Juneau's economy has grown at fairly consistent pace. We have experienced both robust economic growth and slowdowns cycles. Having the state government as a major employer has added a level of year-to-year stability. However, our general governmental operations have not been immune from the financial impacts of the world economic recession over the past two years. We have experienced some declines or flat growth in our major revenue sources. The three sources most affected have been property assessments, sales taxes and investment income.

The CBJ finances were relatively unaffected through the third quarter of calendar year 2008. Starting late in 2008 and on into 2010, we started to see, depending upon the revenue source, more significant financial impacts. Our largest general governmental operating revenue source (47%), property taxes on assessed values, did decline in 2008 (January 1, 2009 assessment), but by a very small amount, 1.1% or \$43.3 million. Approximately \$28 million of the 2008 property value decline was recovered by the end of 2009 (the January 1,

## The Honorable Mayor and Assembly

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2010 assessments). Sales tax revenues, our second largest operating revenue source (27%), have been significantly impacted by the economic recession. Starting in the 4<sup>th</sup> quarter 2008 (the fiscal year 2009), sale tax revenues took a significant, and faster than expected, decline. This initial drop was mainly attributed to reductions in local resident discretionary spending arising from financial uncertainty. However, during the summer months a significant portion of CBJ sales tax revenue (approximately 18% to 20%) comes from seasonal visitors. As noted earlier, the number of cruise ship passengers in 2010 dropped by more than 16% from 2008. Combining this reduction with reduced discretionary spending has had a major impact on our sales tax revenues. Overall, FY10 sales tax revenues declined by more than 4% and our calendar year 2010 summer quarters by more than 10%. The third revenue source impacted by the economy has been investment income. While our overall investment income represents a much smaller portion of our general operational funding (approximately 5%), the percentage drop has been much greater. This drop can be directly attributed to the historical record low fixed income investment returns currently being experienced in the market.

Starting with FY11 the CBJ faced some significant general governmental operating funding shortfalls. The CBJ balanced its FY11 and FY12 Biennial Budget through a combination of budget reductions, revenue increases and the use of sales tax (Rainy Day) reserve funds. While the CBJ was able to balance its FY11 and FY12 budgets, there is significant economic future uncertainty. If our sales tax or investment incomes do not return to more historical levels in the next two years, it will be necessary to make additional budget reductions or identify additional revenues.

### LONG-TERM FINANCIAL PLANNING

While Juneau's economy has experienced modest annual growth up until 2009, the dominance of State government in the local economy and the fact that the State government mainly relies on a single revenue source, oil royalties and taxes, makes long-term economic stability less certain. Projected future reductions in oil production and state revenues, make planning for long-term financial stability critical. Special ad hoc committees have been appointed in past years to develop recommendations for long-term stability. Two such committees appointed in 1990 and 1999 reviewed the City's economic opportunities and needs and presented the Assembly with economic recommendations. The Assembly implemented a number of these recommendations to help promote long-term financial growth and stability. One of the more material recommendations implemented was setting aside sales tax funds (\$10 million) as a budget surplus to allow time to respond to significant economic declines. Other implemented recommendations include-

- A balanced budget will be prepared every other year as a biennial budget.
- The Assembly will support the City Manager's programs, which have the effect of reducing costs and increasing efficiencies. The growth of operating costs will be controlled by implementing efficiency techniques, measuring performance, adapting services to meet the current public needs and achieving cost effectiveness.
- The General Fund will maintain an emergency reserve equal to 5% of the total annual general governmental operating budget.
- A fair balance between the imposition of property tax mill levies, sales tax and user fee structures will be achieved to fund services and maintain the quality of life Juneau residents expect. Mill levies, sales tax exemptions and user fee structures will be reviewed annually.
- The Assembly will avoid mid-year appropriations unless necessary to avoid crisis, resolve an emergency or perform an operational necessity.

Increases in world oil prices starting in 2007, have resulted in significant improvements in the State's revenues. This moved the State from anticipated funding shortfalls to budget surpluses. During this period, the State Legislature introduced and adopted several pieces of critical legislation that have had and will have significant positive financial impacts on local governments in Alaska. First, local governments including the CBJ, are participants in the Alaska Public Employees Retirement System (PERS). Increases in the projected PERS unfunded liability has resulted in significant increases in the required employer contribution rates. Prior to

adopting the new legislation, the State would have increased the CBJ employer contribution rates to 27.96% by FY11. The State's adopted legislation, SB125, capped local government employer contribution rates at 22%. Adopting SB125 and capping our contributions at 22% has placed the funding of our future PERS contribution rates within our ability to manage. The second item adopted by the Legislature was the implementation of a State Community Revenue Sharing Program. Funding for this program is based on State oil revenues. Under this program, the CBJ is anticipating receiving approximately \$2 million per year as long as oil prices stay above \$60 per barrel.

Starting in the mid 1990s the CBJ experienced fairly consistent growth in assessed values and sales tax revenues. These financial improvements have allowed the CBJ to regularly decrease the property tax mill levies. The operating mill levy for FY10 of 9.26 mills was 3.48 mills less than the FY95 operating mill levy of 12.74. The CBJ does have an operating mill levy restriction or cap of 12 mills. This restriction does not apply to property tax levies to fund voter approved debt service. Our FY10 operating mill levy of 9.26 is 2.74 mills less than the 12 mill operating levy cap. While we have experienced reductions in our operating levy, we will see the debt service mill levies increase slightly over the next few years. Voters have approved a number of general obligation bond issues to fund needed capital improvements. This includes bonding for a new valley high school, school renovations, and for a new swimming pool in the valley. While we will be issuing new general obligation debt, we also have existing debt that is maturing. As we issue these new bonds, we have and will continue to review funding alternatives and ways to reduce the mill levy impacts by matching maturing debt with the new debt issues. With the voter approved debt service the debt service mill levy is projected to increase to approximately 1.7 mills by FY14. While there is no restriction on the general obligation debt service mill levy, the tax impact to local residents is a concern.

#### MAJOR INITIATIVES AND FACILITY IMPROVEMENTS

The City and Borough of Juneau community continues to place significant resources into infrastructure and facility maintenance as well as new facility construction. A major portion of the City's efforts have been focused on School District facilities. A majority of the cost of funding school facility maintenance, repairs and construction is shared with the State. Additional State funding for school capital improvements became available after voters approved, in November 2002, a statewide bonding proposition for design, construction and major maintenance of educational and museum facilities. The proposition implemented companion legislation that provided funding for the State's School Construction Bond Debt Reimbursement Program. Under this program the State will reimburse 70% of the total bond debt service (both principal and interest) for all approved projects with bond issues having terms of ten years or greater. The bond debt reimbursement program, along with voter approval, has allowed the City to move ahead with a number of school facility renovations and improvements and the construction of new schools.

In addition to the bond for school facilities, voters have also approved a series of temporary sales measures to fund a variety of needed capital improvements. The improvements funded with special sales tax levies includes-

- An October 2005, voter approval of a temporary 33-month 1% areawide sales tax levy to fund a variety of capital projects. The \$21.5 million in sales tax generated from the temporary levy was used to partially fund a downtown parking and transit center, harbor improvements, sewer improvements and a third chairlift for Eaglecrest Ski Area. That sales tax levy began on January 1, 2006, and ended on September 30, 2008.
- An October 2007, voters approval of a five-year temporary sales tax levy to fund a variety of capital improvements. The new 1% five-year temporary levy started on October 1, 2009 and will end on September 30, 2013. This temporary sales tax levy was projected (in 2007) to generate \$43 million in total revenues. Current projections, factoring in the economic recession, indicated that total revenues for the 5-year levy may fall below \$40 million. These revenues are to provide funding for a Public Works consolidated shop, areawide sewer improvements, airport terminal renovations, recreational boating facilities, deferred building maintenance and to fund a portion of the debt service for the Harborview and Glacier Valley Elementary School general obligation bonds.

The Honorable Mayor and Assembly

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City and Borough of Juneau, for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2009. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. CBJ has received a Certificate of Achievement for the last twenty-three consecutive years (fiscal years ended 6/30/87 - 6/30/09). We believe that our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

I would like to thank the Finance Department staff for their efforts in preparing this comprehensive annual financial report. Mary Norcross, CBJ's Assistant Finance Director/Controller, coordinates the team efforts necessary for the report's production. Special thanks goes to Barbara Rolfe, Treasurer; Calvin Kubota, Deputy Treasurer; Kathleen Beasinger, Janice Butler, Helen Davies, Glenda Decker, Sonia DelGado, Angelica Lopez-Campos, and Pat White, Accountants. Without their efforts, the production of the annual financial report would not be possible.

I wish to express my appreciation to Rod Swope our City Manager, for his support throughout the year in accomplishing our fiscal goals. In addition, I want to thank the Mayor and Assembly for their interest and support in planning and conducting the financial operations of the City and Borough of Juneau in a responsible and progressive manner.

Respectfully submitted,

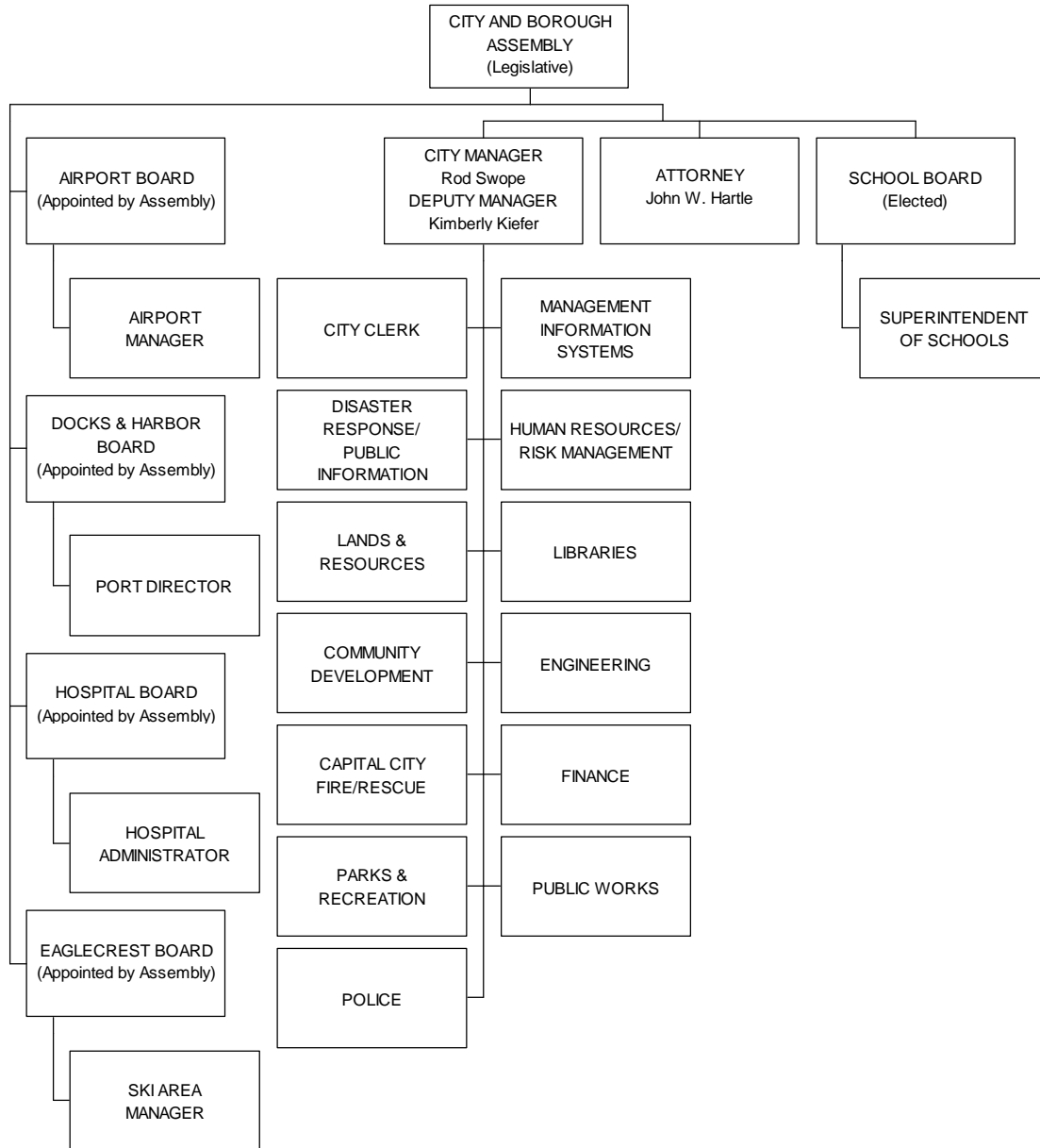


Craig W. Duncan, Finance Director

# CITY and BOROUGH OF JUNEAU

## GOVERNMENTAL FUNCTIONS

### Organizational Chart



# CITY and BOROUGH OF JUNEAU

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## ASSEMBLY

---

### MAYOR

Bruce Botelho

### DISTRICT #1

David G. Stone  
Mary Becker  
Merrill Sanford

### DISTRICT #2

Karen Crane  
Jonathan Anderson  
Ruth Danner

### AREAWIDE

Johan Dybdahl  
Robert Doll

## ADMINISTRATION

---

Rod Swope, City Manager  
Kimberly Kiefer, Deputy City Manager

## FINANCE

---

Craig W. Duncan, Finance Director  
Mary Norcross, Assistant Finance Director/Controller  
Barbara J. Rolfe, Treasurer



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City and Borough of Juneau  
Alaska

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

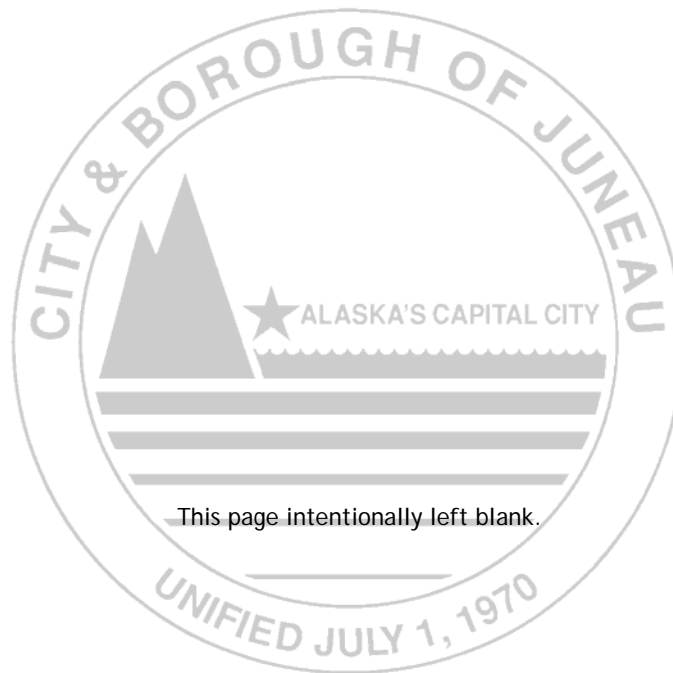


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# FINANCIAL SECTION

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- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
  - Government-wide Financial Statements
  - Fund Financial Statements
  - Notes to the Financial Statements
- Combining Fund Statements and Schedules
- Governmental Individual Fund Statements and Schedules
- Proprietary Individual Fund Statements and Schedules
- Capital Assets Used in the Operation of Governmental Funds



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# ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801  
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

## INDEPENDENT AUDITORS' REPORT

To the Members of the Assembly  
City and Borough of Juneau, Alaska

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City and Borough of Juneau, Alaska (City and Borough), as of and for the year ended June 30, 2010, which collectively comprise the City and Borough's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City and Borough's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City and Borough, as of June 30, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and major special revenue funds, as listed in the table of contents, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2010, on our consideration of the City and Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City and Borough's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, schedules of capital assets used in the operation of governmental funds, schedules of additional information and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements, schedules of capital assets used in the operation of governmental funds and schedules of additional information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in dark ink, consisting of the letters 'E', 'R', and 'M' in a stylized, cursive-like font.

December 30, 2010

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The City and Borough of Juneau (CBJ) Management's Discussion and Analysis provides the narrative overview and analysis of the financial activities of the CBJ for the fiscal year ended June 30, 2010. Readers should consider the information presented here in conjunction with additional information in the letter of transmittal, which can be found on pages vii-xii of this report.

### FINANCIAL HIGHLIGHTS

- CBJ net assets increased by \$42.0 million (6.1%). The governmental net assets increased by \$21.0 million (6.3%) and the business-type net assets increased by \$21.0 million (6.0%).
- Total assets of CBJ increased \$56.7 million (6.2%).
- Total liabilities of CBJ increased \$14.7 million (6.4%).

These variances are discussed on pages 5 through 6.

- The governmental activity revenue increased \$7.2 million (5.1%). Business-type activity revenue increased \$10.6 million (9.2%).
- The total cost of all CBJ programs increased by \$11.4 million (5.2%).
- The most significant governmental activity is education, which represents 25.4% of governmental expenses and 13.2% of total expenses. The most significant business-type activity is the hospital, which represents 72.4% of business-type expenses and 34.8% of total expenses.

These variances are discussed on pages 6 through 9.

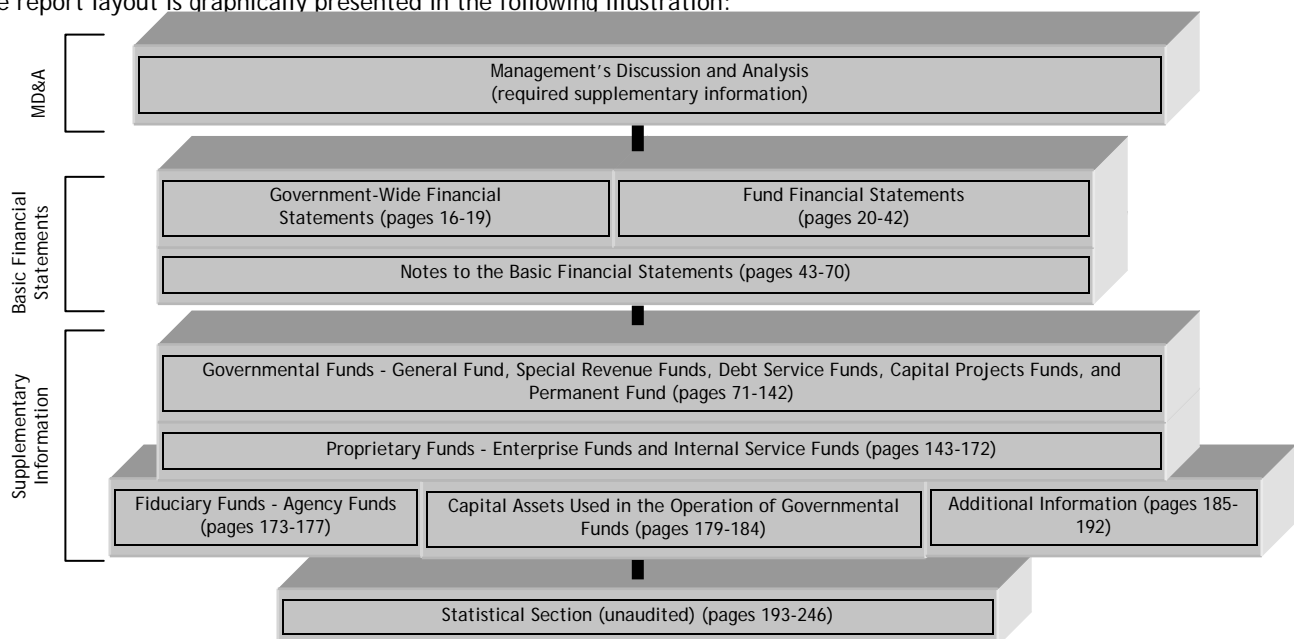
- The General Fund (the primary operating fund), on the current financial resources basis, reported a decrease in fund balance of \$1.0 million (8.1%).

The General Fund is discussed in greater detail beginning on page 8.

### REPORT FORMAT

The comprehensive annual financial report is presented with the Management's Discussion and Analysis (MD&A). The report consists of government-wide statements, fund financial statements, notes to the financial statements, combining statements of major and non-major funds and supplementary information.

The report layout is graphically presented in the following illustration:



## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

The first statements are highly condensed and present a government-wide view of the City's finances. Within this view, all operations are reported as either governmental or business-type activities. Governmental activities include basic services such as public safety, public transportation, roads and streets, parks and recreation, community development and general government administration. Business-type activities include airport, hospital, water, sewer, harbor, dock, and waste management. The government-wide statements include the Statement of Net Assets and Statement of Activities.

The focus is on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to focus on the more relevant financial issues and broaden their basis for year to year or government to government comparisons.

### OVERVIEW OF FINANCIAL STATEMENTS

The MD&A is intended to serve as an introduction to the CBJ's basic financial statements, which comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains supplementary information in addition to the basic financial statements.

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the CBJ's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the CBJ's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as an indicator of whether the City's financial position is improving or deteriorating.

The statement of activities demonstrates how the net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused personal leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

These statements discretely present the financial position and activities of the school district, which is a component unit.

The government-wide financial statements can be found on pages 16-19 of this report.

### FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The CBJ, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the CBJ can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for the same functions reported as *governmental activities* in the government-wide financial statements. Governmental fund financial statements help identify the financial resources that can be spent in the near future to finance the City's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances. A reconciliation is presented to facilitate this comparison between *governmental funds* and *governmental activities*.

The CBJ maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the major governmental funds. The major governmental funds are the general fund; the roaded service area, sales tax and lands special revenue funds; the general debt service fund; and the school capital projects fund. Data from the remaining special revenue, debt service funds, capital projects funds and permanent fund is presented in aggregate. Detail by fund type is presented in the combining statements.



## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

The CBJ adopts an annual budget for all operating funds. A budgetary comparison statement has been provided for the major governmental funds except for the school capital projects fund, which is budgeted by project rather than on an annual basis.

The basic governmental fund financial statements can be found on pages 20-31 of this report.

**Proprietary funds.** The CBJ maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. *Internal service funds* are used to accumulate and allocate costs among the CBJ's various functions. Internal service funds account for central equipment and risk management services. Central equipment services predominately benefit governmental rather than business-type functions, and have been included within governmental activities in the government-wide financial statements. Risk management services predominately benefit business-type functions and have been included within business type activities.

The proprietary fund financial statements provide separate information for the airport, hospital, water and sewer utilities, harbors, dock and waste management. The airport, hospital, harbors and water and sewer utilities are considered major funds. The internal service funds are combined in aggregate in the proprietary fund financial statements. Individual fund data for the non-major enterprise and internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 32-41 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the CBJ's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 42 of this report.

**Notes to the financial statements.** The notes provide additional information to support and clarify the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-70 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as an indicator of a government's financial position. In the case of the CBJ, assets exceeded liabilities by \$725.8 million as of June 30, 2010, compared to \$683.8 million and \$638.2 million for the years ended June 30, 2009 and June 30, 2008, respectively.

The largest portion of the CBJ's net assets (76.5%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt that is still outstanding. CBJ uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although CBJ's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this outstanding debt must be provided from other sources, as the capital assets themselves cannot be used as a source of funds to liquidate these liabilities. The amount of debt related to the investment in capital assets is \$206.9 million, of which \$30.0 million was unexpended as of June 30, 2010.

## CITY AND BOROUGH OF JUNEAU'S NET ASSETS

|                               | <u>Governmental Activities</u> |             | <u>Business-type Activities</u> |             | <u>Totals</u> |             |
|-------------------------------|--------------------------------|-------------|---------------------------------|-------------|---------------|-------------|
|                               | <u>2010</u>                    | <u>2009</u> | <u>2010</u>                     | <u>2009</u> | <u>2010</u>   | <u>2009</u> |
| Current and other assets      | \$ 125,003,060                 | 126,095,315 | 115,788,508                     | 111,751,359 | 240,791,568   | 237,846,674 |
| Capital assets                | 404,529,144                    | 368,589,834 | 327,327,772                     | 309,444,405 | 731,856,916   | 678,034,239 |
| Total assets                  | 529,532,204                    | 494,685,149 | 443,116,280                     | 421,195,764 | 972,648,484   | 915,880,913 |
| Current and other liabilities | 29,395,078                     | 27,956,561  | 22,449,644                      | 20,560,888  | 51,844,722    | 48,517,449  |
| Long-term liabilities         | 147,982,019                    | 135,550,097 | 47,012,575                      | 48,030,906  | 194,994,594   | 183,581,003 |
| Total liabilities             | 177,377,097                    | 163,506,658 | 69,462,219                      | 68,591,794  | 246,839,316   | 232,098,452 |
| Net assets:                   |                                |             |                                 |             |               |             |
| Invested in capital assets,   |                                |             |                                 |             |               |             |
| net of related debt           | 270,216,369                    | 243,217,592 | 284,970,549                     | 267,146,690 | 555,186,918   | 510,364,282 |
| Restricted                    | 48,617,159                     | 52,439,207  | 32,260,795                      | 34,415,672  | 80,877,954    | 86,854,879  |
| Unrestricted                  | 33,321,579                     | 35,521,692  | 56,422,717                      | 51,041,608  | 89,744,296    | 86,563,300  |
| Total net assets              | \$ 352,155,107                 | 331,178,491 | 373,654,061                     | 352,603,970 | 725,809,168   | 683,782,461 |

## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

Total assets for governmental activities increased \$34.8 million, while total liabilities increased \$13.8 million due to an increase in capital project activity and associated debt incurred to finance the construction projects resulting in an overall increase of \$21.0 million in net assets. Likewise, total assets for business-type activities increased \$21.9 million, while total liabilities increased \$.8 million resulting in an overall increase of total asset of \$21.0 million.

Overall, the government's net assets increased by \$42.0 million during the current fiscal year compared to \$45.6 million in the prior fiscal year. In addition to the increase in capital projects and related debt, this variance was affected by expenses increasing (\$11.4 million or 5.2%) at a slower dollar rate than revenues (\$17.7 million or 6.9%). A majority of this variance was in business-type activities as revenues increased by \$10.6 million (9.2%) while expenses increased \$7.1 million (6.8%).

An additional portion of the CBJ's net assets (\$80.8 million or 11.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$89.7 million or 12.4%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the CBJ was able to report positive balances in all three categories of net assets. The same situation held true for the prior two fiscal years.

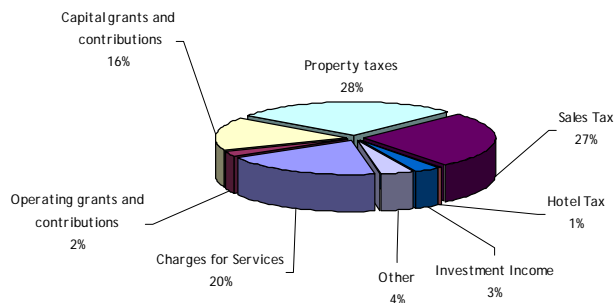
**Governmental Activities.** Governmental activities net assets increased by \$20.9 million or 6.3% of the total change in net assets, contributing to the overall net asset increase of \$42.0 million. Key elements of the increase for governmental activities are as follows:

## CITY AND BOROUGH OF JUNEAU'S CHANGES IN NET ASSETS

|                                  | Governmental Activities |                    | Business-type Activities |                    | Totals             |                    |
|----------------------------------|-------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
| REVENUES:                        | 2010                    | 2009               | 2010                     | 2009               | 2010               | 2009               |
| Program revenues:                |                         |                    |                          |                    |                    |                    |
| Charges for services             | \$ 29,050,565           | 26,665,820         | 104,887,991              | 97,475,805         | 133,938,556        | 124,141,625        |
| Operating grants & contributions | 3,512,987               | 2,706,436          | 293,358                  | 415,906            | 3,806,345          | 3,122,342          |
| Capital grants & contributions   | 23,526,055              | 15,640,764         | 16,833,868               | 13,426,177         | 40,359,923         | 29,066,941         |
| General revenues:                |                         |                    |                          |                    |                    |                    |
| Property taxes                   | 41,055,219              | 40,431,889         | -                        | -                  | 41,055,219         | 40,431,889         |
| Other taxes                      | 41,037,933              | 42,541,624         | -                        | -                  | 41,037,933         | 42,541,624         |
| Other                            | 10,588,479              | 13,604,482         | 3,646,992                | 3,776,161          | 14,235,471         | 17,380,643         |
| <b>Total revenues</b>            | <b>\$ 148,771,238</b>   | <b>141,591,015</b> | <b>125,662,209</b>       | <b>115,094,049</b> | <b>274,433,447</b> | <b>256,685,064</b> |

- Other revenue decreased \$3.0 million (-22.2%) due to a decrease in unrestricted investment earnings of \$.7 million (-13.2%) and a decrease of \$2.4 million (-28.1%) in miscellaneous income. These variances are due, in part to a decrease on the rate of return of investment income and a decrease in relief provided by the State of Alaska's Department of Administration for Public Employee Retirement System (PERS).
- Capital grants increased \$7.9 million (50.4%) due to an increase in receipts for the School Debt Construction reimbursement program and federal and state grant awards for capital improvement projects.
- Operating grants increased \$.8 million (29.8%) due to the receipt of federal grant pass through revenue related to the Community Job Sharing program implemented at the Juneau Police Department.

Revenues - Governmental Activities  
Fiscal Year Ended June 30, 2010



## MANAGEMENT'S DISCUSSION and ANALYSIS

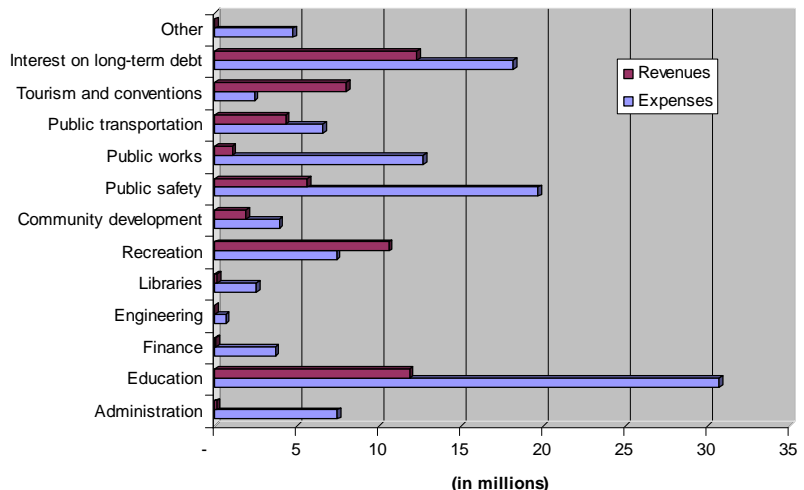
June 30, 2010

## CITY AND BOROUGH OF JUNEAU'S CHANGES IN NET ASSETS, continued

| EXPENSES:   | <u>Governmental Activities</u> |              | <u>Business-type Activities</u> |             | <u>Totals</u> |             |
|---|--------------------------------|--------------|---------------------------------|-------------|---------------|-------------|
|   | <u>2010</u>                    | <u>2009</u>  | <u>2010</u>                     | <u>2009</u> | <u>2010</u>   | <u>2009</u> |
| Administration  | \$ 7,473,127                   | 7,805,300    | -                               | -           | 7,473,127     | 7,805,300   |
| Education   | 30,712,138                     | 29,019,688   | -                               | -           | 30,712,138    | 29,019,688  |
| Finance   | 3,675,230                      | 3,655,322    | -                               | -           | 3,675,230     | 3,655,322   |
| Engineering   | 667,254                        | 783,169      | -                               | -           | 667,254       | 783,169     |
| Libraries   | 2,529,957                      | 2,560,362    | -                               | -           | 2,529,957     | 2,560,362   |
| Recreation  | 7,440,858                      | 6,004,939    | -                               | -           | 7,440,858     | 6,004,939   |
| Community development                                     | 3,913,857                      | 4,568,134    | -                               | -           | 3,913,857     | 4,568,134   |
| Public safety   | 19,695,190                     | 19,513,572   | -                               | -           | 19,695,190    | 19,513,572  |
| Public works  | 12,688,478                     | 16,486,907   | -                               | -           | 12,688,478    | 16,486,907  |
| Public transportation                                     | 6,587,511                      | 6,627,967    | -                               | -           | 6,587,511     | 6,627,967   |
| Tourism and conventions                                   | 2,420,375                      | 2,339,679    | -                               | -           | 2,420,375     | 2,339,679   |
| Interest on long-term debt                                | 18,159,880                     | 15,719,310   | -                               | -           | 18,159,880    | 15,719,310  |
| Other   | 4,763,244                      | 1,348,160    | -                               | -           | 4,763,244     | 1,348,160   |
| Airport   | -                              | -            | 8,015,640                       | 8,077,834   | 8,015,640     | 8,077,834   |
| Harbors   | -                              | -            | 3,860,224                       | 3,937,677   | 3,860,224     | 3,937,677   |
| Docks   | -                              | -            | 2,461,996                       | 2,121,212   | 2,461,996     | 2,121,212   |
| Hospital  | -                              | -            | 80,814,672                      | 73,494,397  | 80,814,672    | 73,494,397  |
| Water   | -                              | -            | 5,546,277                       | 5,657,531   | 5,546,277     | 5,657,531   |
| Sewer   | -                              | -            | 10,030,373                      | 10,330,238  | 10,030,373    | 10,330,238  |
| Waste Management  | -                              | -            | 950,459                         | 950,431     | 950,459       | 950,431     |
| Total expenses  | 120,727,099                    | 116,432,509  | 111,679,641                     | 104,569,320 | 232,406,740   | 221,001,829 |
| Increase in net assets before transfers and special items | 28,044,139                     | 25,158,506   | 13,982,568                      | 10,524,729  | 42,026,707    | 35,683,235  |
| Transfers   | (7,067,523)                    | (11,409,658) | 7,067,523                       | 11,409,658  | -             | -           |
| Special item:   |                                |              |                                 |             |               |             |
| NPO/OPEB write off  | -                              | 7,012,088    | -                               | 2,905,959   | -             | 9,918,047   |
| Increase in net assets                                    | 20,976,616                     | 20,760,936   | 21,050,091                      | 24,840,346  | 42,026,707    | 45,601,282  |
| Net assets - 7/1  | 331,178,491                    | 310,417,555  | 352,603,970                     | 327,763,624 | 683,782,461   | 638,181,179 |
| Net assets - 6/30   | \$ 352,155,107                 | 331,178,491  | 373,654,061                     | 352,603,970 | 725,809,168   | 683,782,461 |

- Administration expenses decreased \$.3 million (-4.3%) due to a decrease in billing for Prisoner Care, and due to position vacancies implemented as cost saving measures.
- Engineering expenses decreased \$.1 million (-14.8%) due to positions held vacant or eliminated as part of city wide cost saving measures.
- Recreation expenses increased \$1.4 million (23.9%) due to the addition of capital improvement projects.
- Community development and lands management expenses decreased \$.6 million (-14.3%) due to the elimination of Noise Abatement loans, as well as the decrease of transfers to capital improvement projects.
- Interest expenses on long term debt

Expenses and Program Revenues - Governmental Activities  
Fiscal Year Ended June 30, 2010



## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

increased \$2.4 million (15.5%) due to issuance of general obligation bonds to renovate Gastineau elementary school and construct the Dimond Park swimming pool.

**Business-type activities.** Business-type activities increased the CBJ's net assets by \$21.1 million and accounted for 50% of the total growth in net assets. Key elements of this increase are as follows:

- Charges for services increased \$7.4 million (7.6%) due to continued hospital service revenue increases.
- Capital grants increased \$3.4 (25.4%) due to federal and state grants for capital improvement projects.
- Other revenue decreased \$1.6 million (-42.5%) due to unrestricted investment earnings and miscellaneous revenues.
- Hospital expenses increased \$6.9 million (9.4%) due to overall increase in costs associated with the increase in services provided.
- Dock expenses increased \$.3 million (16.1%) due to a shifting of personnel from Harbors, an increase in asset capitalization, and the closure of a capital project that was partially expensed.

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the CBJ uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the CBJ's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the CBJ's financing requirements. In particular, unreserved fund balance may serve as a measure of a government's net resources available for spending at the end of the fiscal year.

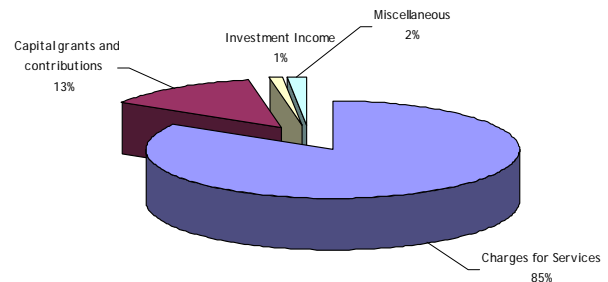
As of the end of the current fiscal year, the CBJ's governmental funds reported combined ending fund balances of \$102.7 million, a decrease of \$.9 million (-0.9%) over the prior year primarily due to a decrease in capital projects funds expended over the prior fiscal year. Of this total amount, \$53.1 million represents unreserved, undesignated fund balance, which is available for spending. The remaining \$49.6 million is reserved, or designated, to indicate that it is not available for new spending. The balance has already been committed to liquidate contracts and purchase orders of the prior period (\$28.4 million), to meet the liability for earned but unused leave (\$3.8 million), and for other restricted purposes (\$17.4 million).

The general fund is the primary operating fund of the CBJ. At the end of the current fiscal year, unreserved fund balance of the general fund was \$7.5 million, while total fund balance reached \$11.8 million. As a measure of the general fund's liquidity, both unreserved fund balance and total fund balance may be compared to total fund expenditures and other financing uses. Unreserved fund balance and total fund balance represent 17.4% and 27.4% of total expenditures and other financing uses, respectively.

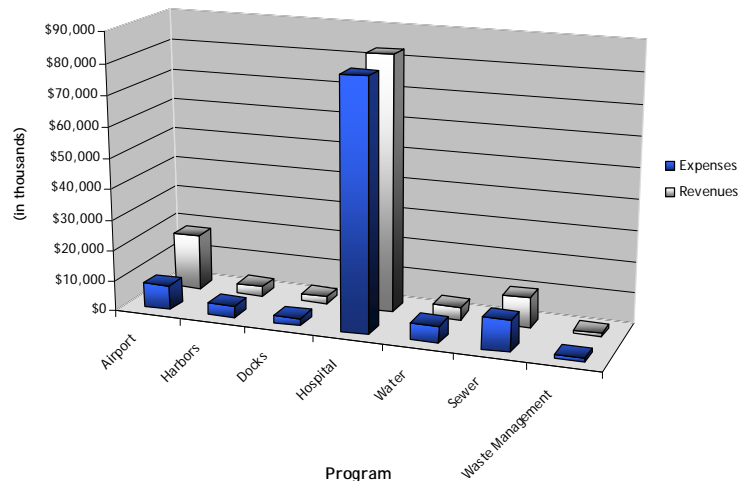
Significant changes are as follows:

- State sources decreased \$2.6 million (-16.8%) due to the reclassification of the Community Revenue Sharing from the General Fund to the Roadside Service Area, and due to the receipt of a lower relief payment by PERS.

Revenues - Business-type Activities  
Fiscal Year Ended June 30, 2010



Expenses and Revenues - Business-type Activities  
Fiscal Year Ended June 30, 2010



## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

- Federal sources decreased \$.5 million (-26.0%) due to the receipt of only the FY10 payment related to the 2008 Federal Stimulus Program. In FY09 we received the late FY08 increase as well as the FY09 payment.
- Taxes increased \$3.8 million (12.5%) due to the amount of property taxes allocated to the General Fund. During the budget cycle, property taxes are used as a balancing tool between the General Fund, Roaded Service Area and Fire Service Area. In FY10, a higher percentage of revenue was apportioned to the General Fund.
- Transfers to other funds increased \$.9 million (5.4%) due to increase in the debt amount that is transferred from that portion charged for Debt on the property tax bill.
- Engineering expenditures decreased \$.1 million (-14.6%) due to the elimination of positions as a result of the implementation of cost savings measures.

The roaded service area special revenue fund is composed of parks and recreation, public safety - police, and public works - roads and street maintenance coupled with some support to schools for youth activities. At the end of the current fiscal year, unreserved fund balance was \$5.8 million, while total fund balance reached \$6.7 million.

Significant changes are as follows:

- State sources increased \$1.2 million (48.0%) due to the relief provided by the state PERS relief and Community Revenue Sharing Program.
- Taxes decreased \$2.5 million (-25.8%). This is one of three major revenue sources for the general governmental components of the City and Borough of Juneau. The Assembly FY10 adopted budget established the roaded service area mill rate lower than FY09 (.65 mills). The decrease in the mill levy is a result of a higher than originally projected FY09 ending fund balance which was carried over and aided in the balancing of the FY10 budget. This allowed for the shifting of a portion of the roaded service area levy to other funds.

The sales tax special revenue fund makes up about 14.2% of total CBJ revenue. It is largely composed of 5.0% sales tax and 3.0% liquor tax. At the end of the current fiscal year, the unreserved fund balance was \$8.1 million and total fund balance was \$9.9 million. The \$8.1 million represents the value of the funds set aside for the budget reserve.

Significant changes are as follows:

- Sales tax revenue decreased \$1.7 million (-4.2%). Consumers in Southeast Alaska appear to be spending slightly less than last year. The Tourist season continues to experience a combination of greater than anticipated declines for higher priced goods/services compared to low to moderate priced items. In addition, the number of cruise ship passengers decreased due to the repositioning of several ships.
- Transfers to other funds decreased \$8.2 million (-16.5%). The voters approved a temporary 1% tax to go into effect October 1, 2008 through September 20, 2013. This revenue would fund another multiple capital improvement project package composed of a Public Works Consolidated Shop, Areawide Sewer Infrastructure, Airport Renovations, Statter Harbor Boat Launch Ramp and Trailer Parking, Deferred Maintenance on CBJ Buildings and the Local Portion of Debt for Elementary School Renovations. Overall, the decrease in transfer to other funds was simply due to the anticipated decline in sales tax revenue. In addition, several enterprise capital projects started during FY09 compared to a slow down in activity in FY10. Sales tax is one of three major funding sources for general governmental operations. Sales tax support to general government decreased and was replaced by fund balance usage as the funding source in each respective fund.

The lands fund accounts for municipally owned land and resources, including acquisitions, disposals, and management and sale of resources on municipal property. At the end of the current fiscal year, the unreserved fund balance was .5 million, while total fund balance reached \$3.0 million.

Significant changes are as follows:

- Land sales decreased \$.3 million (-51.3%). Revenues from land sales vary from year to year. Land sales decreased during the fiscal year compared to the prior fiscal year.
- Rental revenue increased \$.1 million (86.3%) due to the receipt of one annual lease payment for the Armory. In FY09 no lease payment was recorded as the payment was received in advance in FY08.

## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

The general debt service fund accounts for all principal and interest payments on outstanding general governmental bonds debt. At the end of the current fiscal year, the unreserved and total fund balances reached \$8.4 million.

Significant changes are as follows:

- Principal expenditures increased \$.4 million (3.7%) due to new school and CBJ (swimming pool) bond issuances that had principal and interest payment due during the current fiscal year.
- Transfers from other funds increased \$1.5 million (8.5%) due to increase in the debt amount that is transferred from that portion charged for Debt on the property tax bill.

The school capital project fund accounts for all school related capital improvement projects, several of which are partially funded by general obligation bonds. These bonds qualify for the State of Alaska's Construction Bond Debt Reimbursement program. This program is discussed further under the Capital Asset and Debt Administration section of the MD&A. At the end of the current fiscal year, the unreserved fund balance was \$16.2 million, while total fund balance reached \$18.4 million.

Significant changes are as follows:

- Total interest revenue decreased \$.7 million (-96.2%) due to a decline in the rate of return on investments.
- Total expenditures decreased \$23.6 million (-60.68%) due to completion of fewer capital projects that were significantly smaller in scope when compared to FY09 capital project completions.

Other governmental funds have a total fund balance of \$44.3 million, an increase of \$8.3 million (22.9%). This is due to an increase in license, permits and fees in non-major special revenue fund and an increase in transfers from other funds to the capital projects fund.

**Enterprise funds.** The CBJ's enterprise funds encompass the business-type activities presented in the government-wide financial statements, which include the airport, hospital, harbors, docks, waste management, and water and wastewater utilities, excluding internal service fund activity.

At the end of the current fiscal year, total combined enterprise fund net assets were \$373.7 million, an increase of \$21.1 million (5.6%) over the prior year, including internal service funds. Of this amount, \$56.4 million represented unrestricted net assets. This amount is equal to 51.2% of operating expenses exclusive of depreciation.

Individually, the airport and the hospital experienced the largest increases in net assets, \$12.6 million (18.9%) and \$6.0 million (7.3%), respectively.

Significant changes are as follows:

- Overall, operating revenues increased \$7.4 million (7.6%), with harbors experiencing the largest growth, 15.6% over the prior year. This growth is due to the increase of land lease rentals that took effect during the fiscal year.
- Overall, salaries and fringe benefits increased \$5.1 million (10.2%), with the largest dollar increase incurred by the hospital, \$5.0 million (12.6%) and the largest percentage, 24.3%, increase incurred by the docks and waste management. The hospital's increase is a result of wages and health insurance increase, while docks increase resulted from the shifting of personnel from the harbor's department to docks. The waste management increase resulted from the hiring of a solid waste coordinator.
- Overall materials and utilities decreased \$.1 million (-.73%), with airport and wastewater utility experiencing the greatest decrease, 15.0% and 14.4%, respectively. For airport, the decrease is due to the fact that the department did not need to order more sand material as is typically done each year. The decrease in wastewater was related to the fact that none of the closed capital projects were required to be expensed as had previously occurred in FY09.
- Contracted services increased \$.7 million (3.9%), with the largest dollar increase incurred by the hospital, \$.9 million (5.5%) and the largest percentage increase, 24.7%, incurred by harbors. The hospital's increase is due to bad debt expense. The harbors department increase is due to professional services incurred in relation to the increase in lease rentals during the fiscal year.

## MANAGEMENT'S DISCUSSION and ANALYSIS

June 30, 2010

## GENERAL FUND BUDGETARY HIGHLIGHTS

Differences in the change in fund balance between the original budget and final amended budget were \$.4 million (9.6%) and can be briefly summarized as follows:

- State shared revenue increased \$.6 million (100%) due to the PERS relief provided by the State. See note 16 for more details.
- Finance, administrative and facility maintenance expenditure budgets increased \$.2 million (5.4%), \$.2 million (6.4%), and \$.3 million (11.7%) respectively. The increase for each on these departments was due to encumbrances that rolled over from FY09, and due to the State PERS relief that was reported and budgeted as revenue and expenses with a net zero effect.

Actual revenues were \$1.0 million (1.8%) over budget, while actual expenditures were \$2.7 million (5.1%) less than budget, resulting in an actual net change in fund balance of \$1.3 million, \$3.6 million over the final amended budget. This occurred primarily due to the receipt of \$.8 million (27.5%) of investment income over budget, and administrative and community development/land management expenditures under budget by \$.4 million (10.0%) and \$.4 million (13.7%), respectively. These decreases are a result of a reduction in spending in anticipation of projected budget shortfalls in the upcoming fiscal years.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** The CBJ's investment in capital assets for its governmental and business-type activities as of June 30, 2010, amounts to \$731.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads, highways, and bridges. The total increase in the CBJ's investment in capital assets for the current fiscal year was \$53.8 million (7.9%). Governmental capital assets increased \$35.9 million (9.7%), while business-type capital assets increased \$17.9 million (5.8%).

Major capital asset events during the current fiscal year included the following:

- Depreciation expense for the fiscal year was \$32.0 million, which was a slight decrease from \$32.1 million in FY09.
- Construction in progress increased \$40.1 million (16.3%).
- Major additions were capital projects such as the Glacier Valley Renovation, Harborview Renovation, Floyd Dryden Renovation, Floyd Dryden Renovations II, Juneau Douglas High School Renovation II, Consolidated Public Works Facility, the Downtown Transportation Center, Dimond Park Swimming Pool, Juneau International Airport Terminal Expansion, Runway Safety Area Construction, and the Waterfront Seawalk.

## CITY AND BOROUGH OF JUNEAU'S CAPITAL ASSETS

(net of depreciation)

|                            |           | <u>Governmental Activities</u> |                    | <u>Business-type Activities</u> |                    | <u>Totals</u>      |                    |
|----------------------------|-----------|--------------------------------|--------------------|---------------------------------|--------------------|--------------------|--------------------|
|                            |           | <u>2010</u>                    | <u>2009</u>        | <u>2010</u>                     | <u>2009</u>        | <u>2010</u>        | <u>2009</u>        |
| Land                       | \$        | 38,308,223                     | 38,178,223         | 17,818,899                      | 17,865,576         | 56,127,122         | 56,043,799         |
| Buildings and improvements |           | 115,585,407                    | 104,431,259        | 191,499,855                     | 190,731,563        | 307,085,262        | 295,162,822        |
| Equipment                  |           | 14,088,451                     | 12,292,138         | 17,592,132                      | 17,735,907         | 31,680,583         | 30,028,045         |
| Infrastructure             |           | 50,812,076                     | 50,731,394         | -                               | -                  | 50,812,076         | 50,731,394         |
| Construction in progress   |           | 185,734,987                    | 162,956,820        | 100,416,886                     | 83,111,359         | 286,151,873        | 246,068,179        |
| <b>Total</b>               | <b>\$</b> | <b>404,529,144</b>             | <b>368,589,834</b> | <b>327,327,772</b>              | <b>309,444,405</b> | <b>731,856,916</b> | <b>678,034,239</b> |

Additional information on the CBJ's capital assets can be found in Note 7 on pages 57-58 of this report.

**Debt Administration.** As of June 30, 2010, the CBJ had a total of \$194.4 million in bond debt, which consisted of 18 general obligation and three revenue bond issues. The general obligation issues accounted for \$156.4 million and the revenue bonds accounted for \$38.1 million.

## MANAGEMENT'S DISCUSSION and ANALYSIS

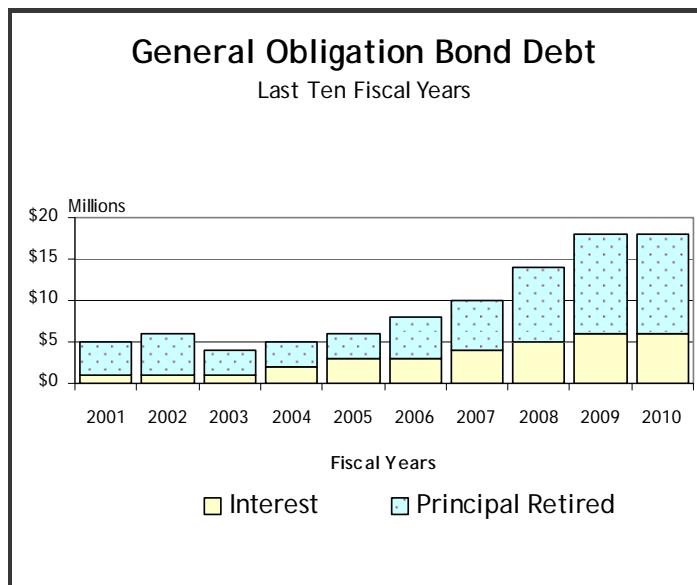
June 30, 2010

## CITY AND BOROUGH OF JUNEAU'S OUTSTANDING DEBT

## Bonds and Notes Payable

|                          |           | Governmental Activities |                    | Business-type Activities |                   | Totals             |                    |
|--------------------------|-----------|-------------------------|--------------------|--------------------------|-------------------|--------------------|--------------------|
|                          |           | 2010                    | 2009               | 2010                     | 2009              | 2010               | 2009               |
| General obligation bonds | \$        | 156,356,000             | 142,543,000        | -                        | -                 | 156,356,000        | 142,543,000        |
| Revenue bonds            |           | -                       | -                  | 38,055,000               | 39,065,000        | 38,055,000         | 39,065,000         |
| Notes payable            |           | -                       | -                  | 8,315,845                | 8,334,525         | 8,315,845          | 8,334,525          |
| <b>Total</b>             | <b>\$</b> | <b>156,356,000</b>      | <b>142,543,000</b> | <b>46,370,845</b>        | <b>47,399,525</b> | <b>202,726,845</b> | <b>189,942,525</b> |

The last Moody's Investor's Services rating on the CBJ's bonds was Aa2. The government's general obligation bonded indebtedness is not subject to a legal debt ceiling. CBJ's general obligation bond debt per capita is \$5,091. A more detailed analysis of bonded debt is contained in the Statistical Section, page 225.



Approximately 80.3% or \$125.5 million of CBJ's \$156.4 million in outstanding general obligation bond debt as of June 30, 2010 represents school debt issued for school construction, repairs or technology. All of the outstanding school debt qualifies for the State of Alaska's School Construction Bond Debt Reimbursement program. Under this program, the State financially assists local communities with the financing of construction and major repair of school facilities. The amount reimbursed varies depending on the year of issuance, the amount of the issuance qualifying and the state appropriation levels. State aid received by the CBJ is based on reimbursement rates varying between 60% and 70% of the qualifying debt service.

The general obligation debt increased \$13.8 million (9.7%) in the current year. This net increase is from the issuance of new debt for the renovation of Gastineau Elementary school, a covered playground for Dzantik'I Heeni Middle School, and for the construction of the Dimond Park Swimming pool.

No new revenue bonds were issued during the fiscal year.

Voters of the City and Borough approved an \$11.8 million ballot measure in October, 2009, authorizing the renovation of Gastineau Elementary School. Only \$6 million of these bonds were issued on June 2, 2010. The balance of the bond is scheduled to be issued during the spring of fiscal year 2011. In October 2010, voters approved an \$18.7 million ballot measure authorizing the issuance of bonds for renovation of Auke Bay Elementary School. These bonds are scheduled to be issued in the spring of 2011.

Additional information on the CBJ's long-term debt can be found in Note 8 on pages 59-64 of this report.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Economic diversity is very important to the future of the CBJ. The dominance of state government employment, coupled with the state's continued reliance on revenues from oil production makes diversification a key factor in long-term economic stability. The CBJ is blessed with abundant resources: scenery for tourism; minerals for mining; fish for fishery development; and a prime location to provide regional merchandising to other communities. These resources, combined with our strongly reaffirmed role as Alaska's capital city, indicate that Juneau has a stable future.

The City's economic outlook has deteriorated somewhat due to decreases in housing values and sales tax revenues. CBJ had been experiencing upwards of 5% growth in sales tax revenues, largely due to increases in summer tourism. However, with the downturn in the nation's economy fewer visitors and less spending, both from visitors and residents, have resulted in a decline in sales tax revenues from previous years. Although sales tax revenues were slightly higher than had been projected, they still were less than in FY08 and FY09. This will continue to have an impact on the City's ability to fund the current level of service provided to the community in the upcoming years.



**MANAGEMENT'S DISCUSSION and ANALYSIS***June 30, 2010*

Local residential housing prices remain virtually unchanged from FY09, while commercial property values decreased by approximately 0.5%. We are projecting a slight increase (2.0%) in overall property values for 2011. State law requires the CBJ to assess property at its full and true (market) value. The CBJ Assembly set the FY10 mill rate at 10.60 mills, with an operational mill levy increase of 0.10 mills and a debt mill levy increase of 0.13.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, a request should be addressed to the City and Borough of Juneau, Controllers Division, Finance Department, 155 S. Seward, Juneau, AK 99801 or please call (907) 586-5216. This financial report is also available on-line through the internet at [www.juneau.org/financeftp/cafr2010/index.php](http://www.juneau.org/financeftp/cafr2010/index.php). Prior year reports are posted at this internet address back to 1999.

The CBJ component unit issues its own separate audited financial statements. These statements may be obtained by directly contacting the City and Borough of Juneau School District offices at (907) 463-1700.



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## CITY and BOROUGH OF JUNEAU

## Statement of Net Assets

June 30, 2010

with comparative total amounts for 2009 and 2008

|  | Primary Government |               |             |             |
|--|--------------------|---------------|-------------|-------------|
|  | Governmental       | Business-type | Totals      |             |
|  | Activities         | Activities    | 2010        | 2009        |
| ASSETS   |                    |               |             |             |
| Equity in central treasury   | \$ 37,921,291      | 48,076,191    | 85,997,482  | 86,414,029  |
| Receivables (net of allowance for uncollectibles)                  | 15,384,255         | 21,638,883    | 37,023,138  | 33,114,489  |
| Due from other governments   | 82,665             | -             | 82,665      | 46,557      |
| Due from component unit  | -                  | 212,449       | 212,449     | 532,901     |
| Due from primary government  | -                  | -             | -           | -           |
| Internal balances  | 7,048,135          | (7,048,135)   | -           | -           |
| Inventories  | 1,676,500          | 4,213,796     | 5,890,296   | 5,815,664   |
| Prepaid items  | 15,912             | 606,271       | 622,183     | 647,202     |
| Other assets   | 528,103            | -             | 528,103     | 1,059,650   |
| Bond issuance costs  | 1,565,382          | 621,209       | 2,186,591   | 2,142,164   |
| Restricted assets:   |                    |               |             |             |
| Temporarily restricted:  |                    |               |             |             |
| Equity in central treasury   | 56,331,939         | 39,315,915    | 95,647,854  | 104,424,986 |
| Receivables (net of allowance for uncollectibles)                  | -                  | 54,266        | 54,266      | 81,372      |
| Intergovernmental receivables                                      | 4,448,878          | 8,097,663     | 12,546,541  | 3,567,660   |
| Capital assets (net of accumulated depreciation where applicable): |                    |               |             |             |
| Land   | 38,308,223         | 17,818,899    | 56,127,122  | 56,043,799  |
| Plant and equipment  | 129,673,858        | 209,091,987   | 338,765,845 | 325,190,867 |
| Infrastructure   | 50,812,076         | -             | 50,812,076  | 50,731,394  |
| Construction and infrastructure in progress                        | 185,734,987        | 100,416,886   | 286,151,873 | 246,068,179 |
| Total assets   | 529,532,204        | 443,116,280   | 972,648,484 | 915,880,913 |
| LIABILITIES  |                    |               |             |             |
| Accounts payable   | 2,016,424          | 3,005,065     | 5,021,489   | 4,968,710   |
| Accrued liabilities  | 3,551,404          | 6,981,148     | 10,532,552  | 10,210,372  |
| Accrued interest payable   | 1,334,967          | 255,541       | 1,590,508   | 1,619,924   |
| Due to component unit  | 59,827             | -             | 59,827      | 56,888      |
| Due to primary government  | -                  | -             | -           | -           |
| Unearned revenue   | 244,983            | 4,568,778     | 4,813,761   | 3,325,559   |
| Liabilities payable from restricted assets                         | 6,065,546          | 4,029,701     | 10,095,247  | 10,109,574  |
| Noncurrent liabilities:  |                    |               |             |             |
| Due within one year:   |                    |               |             |             |
| Bonds, loans and contracts   | 14,407,168         | 1,496,172     | 15,903,340  | 14,567,398  |
| Compensated absences   | 1,714,759          | 2,113,239     | 3,827,998   | 3,659,024   |
| Due in more than one year:   |                    |               |             |             |
| Bonds, loans and contracts   | 145,845,943        | 45,201,450    | 191,047,393 | 179,736,739 |
| Compensated absences   | 2,136,076          | 1,811,125     | 3,947,201   | 3,844,264   |
| Net pension obligation   | -                  | -             | -           | -           |
| Total liabilities  | 177,377,097        | 69,462,219    | 246,839,316 | 232,098,452 |
| NET ASSETS   |                    |               |             |             |
| Invested in capital assets, net of related debt                    | 270,216,369        | 284,970,549   | 555,186,918 | 510,364,282 |
| Restricted - expendable:   |                    |               |             |             |
| Capital projects   | 26,429,478         | 32,260,795    | 58,690,273  | 67,286,347  |
| Debt service   | 8,413,358          | -             | 8,413,358   | 7,819,001   |
| Public safety, recreation and streets                              | 5,945,936          | -             | 5,945,936   | 5,554,493   |
| Other purposes   | 5,686,135          | -             | 5,686,135   | 4,248,490   |
| Restricted - nonexpendable - recreation                            | 2,142,252          | -             | 2,142,252   | 1,946,548   |
| Unrestricted   | 33,321,579         | 56,422,717    | 89,744,296  | 86,563,300  |
| Total net assets   | \$ 352,155,107     | 373,654,061   | 725,809,168 | 683,782,461 |

The notes to the basic financial statements are an integral part of this statement.

| School District<br>Component Unit |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|
| <u>2008</u>                       | <u>2010</u>      | <u>2009</u>      | <u>2008</u>      |
| 83,873,182                        | 4,519,842        | 4,499,798        | 4,030,687        |
| 33,120,186                        | 431,350          | 335,892          | 304,476          |
| 1,081,694                         | 2,544,487        | 1,629,571        | 2,080,304        |
| 559,946                           | -                | -                | -                |
| -                                 | 59,827           | 56,888           | 53,757           |
| -                                 | -                | -                | -                |
| 5,679,266                         | 192,197          | 206,856          | 211,822          |
| 879,983                           | 21,157           | 34,036           | 44,538           |
| 1,060,646                         | -                | -                | -                |
| 1,795,878                         | -                | -                | -                |
| 106,607,664                       | -                | -                | -                |
| 125,084                           | -                | -                | -                |
| 4,348,426                         | -                | -                | -                |
| 55,483,395                        | -                | -                | -                |
| 296,295,156                       | 857,968          | 629,594          | 624,896          |
| 54,844,940                        | -                | -                | -                |
| 204,757,391                       | -                | -                | -                |
| <u>850,512,837</u>                | <u>8,626,828</u> | <u>7,392,635</u> | <u>7,350,480</u> |
| 4,512,981                         | 559,320          | 524,120          | 300,519          |
| 9,701,411                         | 1,898,013        | 1,481,278        | 1,485,494        |
| 947,420                           | -                | -                | -                |
| 53,757                            | -                | -                | -                |
| -                                 | 212,449          | 532,901          | 559,946          |
| 4,127,444                         | 102,719          | 53,488           | 24,411           |
| 12,419,354                        | -                | -                | -                |
| 11,350,930                        | -                | -                | -                |
| 3,334,574                         | -                | -                | -                |
| 152,544,492                       | -                | -                | -                |
| 3,421,248                         | 1,160,509        | 1,016,078        | 879,056          |
| 9,918,047                         | -                | -                | 1,689,877        |
| <u>212,331,658</u>                | <u>3,933,010</u> | <u>3,607,865</u> | <u>4,939,303</u> |
| 466,501,136                       | 701,235          | 629,594          | 624,896          |
| 76,960,730                        | -                | -                | -                |
| 8,165,649                         | -                | -                | -                |
| 3,387,438                         | -                | -                | -                |
| 2,827,713                         | 36,180           | 36,180           | 36,180           |
| 1,926,467                         | -                | -                | -                |
| 78,412,046                        | 3,956,403        | 3,118,996        | 1,750,101        |
| <u>638,181,179</u>                | <u>4,693,818</u> | <u>3,784,770</u> | <u>2,411,177</u> |

## CITY and BOROUGH OF JUNEAU

## Statement of Activities

For the Fiscal Year Ended June 30, 2010  
with comparative total amounts for 2009 and 2008

| Functions/Programs                         | Expenses       | Program Revenues     |                                    |                                  |
|--|----------------|----------------------|------------------------------------|----------------------------------|
|  |                | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary government:                        |                |                      |                                    |                                  |
| Governmental activities:                   |                |                      |                                    |                                  |
| Legislative                                | \$ 2,066,736   | -                    | 12,201                             | -                                |
| Legal                                      | 1,502,137      | 91,955               | -                                  | -                                |
| Administration                             | 3,904,254      | 3,878                | -                                  | -                                |
| Education                                  | 30,712,138     | -                    | -                                  | 11,886,621                       |
| Finance                                    | 3,675,230      | 86,031               | -                                  | -                                |
| Engineering                                | 667,254        | 16,076               | -                                  | -                                |
| Libraries                                  | 2,529,957      | 42,762               | 120,182                            | -                                |
| Social services                            | 1,341,772      | -                    | -                                  | -                                |
| Recreation                                 | 7,440,858      | 2,944,203            | 5,654                              | 7,642,981                        |
| Community development and lands management | 3,913,857      | 1,177,964            | 60,939                             | 664,942                          |
| Low-income housing                         | 100,000        | 6,935                | -                                  | -                                |
| Public safety                              | 19,695,190     | 3,417,756            | 1,292,129                          | 914,713                          |
| Public works                               | 12,688,478     | -                    | 919,379                            | 151,492                          |
| Public transportation                      | 6,587,511      | 943,397              | 1,102,503                          | 2,265,306                        |
| Community projects                         | 3,321,472      | -                    | -                                  | -                                |
| Tourism and conventions                    | 2,420,375      | 8,009,360            | -                                  | -                                |
| Interest on long-term debt                 | 18,159,880     | 12,310,248           | -                                  | -                                |
| Total governmental activities              | 120,727,099    | 29,050,565           | 3,512,987                          | 23,526,055                       |
| Business-type activities:                  |                |                      |                                    |                                  |
| Airport                                    | 8,015,640      | 4,350,667            | 293,358                            | 13,567,347                       |
| Harbors                                    | 3,860,224      | 3,040,331            | -                                  | 242,186                          |
| Docks                                      | 2,461,996      | 1,732,622            | -                                  | 599,607                          |
| Hospital                                   | 80,814,672     | 82,640,681           | -                                  | 536,697                          |
| Water                                      | 5,546,277      | 3,787,369            | -                                  | 240,111                          |
| Sewer                                      | 10,030,373     | 8,253,146            | -                                  | 1,647,920                        |
| Waste management                           | 950,459        | 1,083,175            | -                                  | -                                |
| Total business-type activities             | 111,679,641    | 104,887,991          | 293,358                            | 16,833,868                       |
| Total primary government                   | \$ 232,406,740 | 133,938,556          | 3,806,345                          | 40,359,923                       |
| Component Unit:                            |                |                      |                                    |                                  |
| Education                                  | \$ 81,970,197  | 1,870,850            | 9,734,868                          | -                                |

## General revenues:

Property taxes

Sales tax

Hotel tax

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Gain on sale of capital assets

Miscellaneous

## Transfers

Special item - NPO/OPEB write off

Total general revenues, transfers and special item

Change in net assets

Net assets - beginning

Net assets - ending

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue and Changes in Net Assets**

| Governmental<br>Activities | Business-type<br>Activities | Primary Government |              |              | School District<br>Component Unit |              |              |
|----------------------------|-----------------------------|--------------------|--------------|--------------|-----------------------------------|--------------|--------------|
|                            |                             | Totals             |              |              |                                   |              |              |
|                            |                             | 2010               | 2009         | 2008         | 2010                              | 2009         | 2008         |
| (2,054,535)                | -                           | (2,054,535)        | (2,008,718)  | (2,680,700)  | -                                 | -            | -            |
| (1,410,182)                | -                           | (1,410,182)        | (1,643,935)  | (1,268,011)  | -                                 | -            | -            |
| (3,900,376)                | -                           | (3,900,376)        | (4,107,626)  | (2,506,425)  | -                                 | -            | -            |
| (18,825,517)               | -                           | (18,825,517)       | (17,567,395) | (18,516,972) | -                                 | -            | -            |
| (3,589,199)                | -                           | (3,589,199)        | (3,554,688)  | (3,249,660)  | -                                 | -            | -            |
| (651,178)                  | -                           | (651,178)          | (767,430)    | (611,648)    | -                                 | -            | -            |
| (2,367,013)                | -                           | (2,367,013)        | (2,403,022)  | (2,601,100)  | -                                 | -            | -            |
| (1,341,772)                | -                           | (1,341,772)        | (1,332,418)  | (1,067,866)  | -                                 | -            | -            |
| 3,151,980                  | -                           | 3,151,980          | (2,003,555)  | (4,205,874)  | -                                 | -            | -            |
| (2,010,012)                | -                           | (2,010,012)        | (956,149)    | (617,399)    | -                                 | -            | -            |
| (93,065)                   | -                           | (93,065)           | 5,951        | (4,913)      | -                                 | -            | -            |
| (14,070,592)               | -                           | (14,070,592)       | (15,324,441) | (15,525,132) | -                                 | -            | -            |
| (11,617,607)               | -                           | (11,617,607)       | (15,293,106) | (14,390,558) | -                                 | -            | -            |
| (2,276,305)                | -                           | (2,276,305)        | (4,342,221)  | (3,625,215)  | -                                 | -            | -            |
| (3,321,472)                | -                           | (3,321,472)        | -            | (73,865)     | -                                 | -            | -            |
| 5,588,985                  | -                           | 5,588,985          | 6,169,168    | 5,828,524    | -                                 | -            | -            |
| (5,849,632)                | -                           | (5,849,632)        | (6,289,905)  | (4,514,242)  | -                                 | -            | -            |
| (64,637,492)               | -                           | (64,637,492)       | (71,419,490) | (69,631,056) | -                                 | -            | -            |
| -                          | 10,195,732                  | 10,195,732         | 5,817,758    | (34,849)     | -                                 | -            | -            |
| -                          | (577,707)                   | (577,707)          | (990,118)    | 711,626      | -                                 | -            | -            |
| -                          | (129,767)                   | (129,767)          | (218,527)    | (141,522)    | -                                 | -            | -            |
| -                          | 2,362,706                   | 2,362,706          | 3,709,672    | 4,164,855    | -                                 | -            | -            |
| -                          | (1,518,797)                 | (1,518,797)        | (1,882,069)  | (1,559,373)  | -                                 | -            | -            |
| -                          | (129,307)                   | (129,307)          | 192,912      | (1,105,815)  | -                                 | -            | -            |
| -                          | 132,716                     | 132,716            | 118,940      | (146,075)    | -                                 | -            | -            |
| -                          | 10,335,576                  | 10,335,576         | 6,748,568    | 1,888,847    | -                                 | -            | -            |
| (64,637,492)               | 10,335,576                  | (54,301,916)       | (64,670,922) | (67,742,209) | -                                 | -            | -            |
| -                          | -                           | -                  | -            | -            | (70,364,479)                      | (69,474,923) | (62,777,841) |
| 41,055,219                 | -                           | 41,055,219         | 40,431,889   | 39,472,684   | -                                 | -            | -            |
| 40,008,329                 | -                           | 40,008,329         | 41,474,829   | 42,042,614   | -                                 | -            | -            |
| 1,029,604                  | -                           | 1,029,604          | 1,066,795    | 1,283,970    | -                                 | -            | -            |
| -                          | -                           | -                  | -            | -            | 67,862,274                        | 65,735,306   | 63,678,883   |
| 4,377,536                  | 1,726,319                   | 6,103,855          | 7,849,435    | 11,794,296   | 3,037,795                         | 3,423,333    | 764,240      |
| 87,897                     | -                           | 87,897             | 39,139       | 18,415       | -                                 | -            | -            |
| 6,123,046                  | 1,920,673                   | 8,043,719          | 9,492,070    | 6,988,832    | 373,458                           | -            | -            |
| (7,067,523)                | 7,067,523                   | -                  | -            | -            | -                                 | -            | -            |
| -                          | -                           | -                  | 9,918,047    | -            | -                                 | 1,689,877    | -            |
| 85,614,108                 | 10,714,515                  | 96,328,623         | 110,272,204  | 101,600,811  | 71,273,527                        | 70,848,516   | 64,443,123   |
| 20,976,616                 | 21,050,091                  | 42,026,707         | 45,601,282   | 33,858,602   | 909,048                           | 1,373,593    | 1,665,282    |
| 331,178,491                | 352,603,970                 | 683,782,461        | 638,181,179  | 604,322,577  | 3,784,770                         | 2,411,177    | 745,895      |
| \$ 352,155,107             | 373,654,061                 | 725,809,168        | 683,782,461  | 638,181,179  | 4,693,818                         | 3,784,770    | 2,411,177    |

## CITY and BOROUGH OF JUNEAU

## Governmental Funds

## Balance Sheet

June 30, 2010

with comparative total amounts for 2009 and 2008

|  | General              | Roaded<br>Service<br>Area | Sales Tax         |
|--|----------------------|---------------------------|-------------------|
| <b>ASSETS</b>  |                      |                           |                   |
| Equity in central treasury                               | \$ 4,184,442         | 7,468,151                 | 4,273,637         |
| Receivables, net of allowance for doubtful accounts:     |                      |                           |                   |
| Accounts   | 1,553,908            | 157,221                   | -                 |
| Special assessments                                      | 298,980              | -                         | -                 |
| Taxes  | 652,782              | 28,070                    | 6,278,695         |
| State of Alaska  | 45,300               | 23,933                    | -                 |
| Federal government                                       | -                    | 1,930                     | -                 |
| Long-term notes  | -                    | -                         | -                 |
| Interfund receivable from other funds                    | 7,575,719            | -                         | -                 |
| Inventories  | 539,739              | 345,697                   | -                 |
| Deposits   | 520,643              | -                         | -                 |
| Prepaid items  | 15,912               | -                         | -                 |
| Equity in joint ventures                                 | -                    | -                         | -                 |
| Advance to other funds                                   | 770,077              | -                         | -                 |
| Restricted assets:                                       |                      |                           |                   |
| Equity in central treasury                               | -                    | -                         | -                 |
| Receivables:   |                      |                           |                   |
| State of Alaska  | -                    | -                         | -                 |
| Federal government                                       | -                    | -                         | -                 |
| Total assets   | <u>\$ 16,157,502</u> | <u>8,025,002</u>          | <u>10,552,332</u> |
| <b>LIABILITIES</b>                                       |                      |                           |                   |
| Interfund payable to other funds                         | \$ -                 | -                         | -                 |
| Accounts payable   | 1,097,902            | 461,350                   | 25                |
| Accrued salaries, payroll taxes and withholdings payable | 1,085,072            | 727,917                   | -                 |
| Accrued and other liabilities                            | 1,103,762            | -                         | -                 |
| Deferred revenues  | 1,069,494            | 95,598                    | 587,730           |
| Advance from General Fund                                | -                    | -                         | -                 |
| Payable from restricted assets:                          |                      |                           |                   |
| Interfund payable to other funds                         | -                    | -                         | -                 |
| Accounts and contracts payable                           | -                    | -                         | -                 |
| Deferred revenues  | -                    | -                         | -                 |
| Total liabilities  | <u>4,356,230</u>     | <u>1,284,865</u>          | <u>587,755</u>    |
| <b>FUND BALANCES</b>                                     |                      |                           |                   |
| Reserved for:  |                      |                           |                   |
| Advance to Special Revenue Fund                          | 770,077              | -                         | -                 |
| Subsequent year expenditures                             | 3,270,300            | 532,000                   | 1,847,900         |
| Encumbrances   | 251,586              | 59,616                    | -                 |
| Long-term notes receivable                               | -                    | -                         | -                 |
| Jensen-Olson Permanent Fund                              | -                    | -                         | -                 |
| Equity in joint ventures                                 | -                    | -                         | -                 |
| Prepaid items  | 15,912               | -                         | -                 |
| Unreserved:  |                      |                           |                   |
| Designated:  |                      |                           |                   |
| Compensated absences General Fund                        | 1,490,513            | -                         | -                 |
| Compensated absences, Special Revenue Funds              | -                    | 1,456,467                 | -                 |
| Replacement reserve                                      | -                    | 395,662                   | -                 |
| Sales tax (Rainy Day) reserve                            | -                    | -                         | 8,116,677         |
| Emergency operating reserves                             | 3,000,000            | 1,300,000                 | -                 |
| Undesignated, reported in:                               |                      |                           |                   |
| General Fund   | 3,002,884            | -                         | -                 |
| Special Revenue Funds                                    | -                    | 2,996,392                 | -                 |
| Debt Service Funds                                       | -                    | -                         | -                 |
| Capital Projects Funds                                   | -                    | -                         | -                 |
| Total fund balances                                      | <u>11,801,272</u>    | <u>6,740,137</u>          | <u>9,964,577</u>  |
| Total liabilities and fund balances                      | <u>\$ 16,157,502</u> | <u>8,025,002</u>          | <u>10,552,332</u> |

The notes to the basic financial statements are an integral part of this statement.



|                  | General<br>Debt<br>Service | Schools<br>Capital<br>Projects | Other<br>Governmental<br>Funds | Totals             |                    |                    |
|------------------|----------------------------|--------------------------------|--------------------------------|--------------------|--------------------|--------------------|
| Lands            |                            |                                |                                | 2010               | 2009               | 2008               |
| 2,742,120        | 8,413,358                  | -                              | 7,530,368                      | 34,612,076         | 37,690,515         | 40,619,800         |
| 588,017          | -                          | -                              | 960,307                        | 3,259,453          | 4,326,127          | 5,306,664          |
| -                | -                          | -                              | -                              | 298,980            | 271,437            | 321,792            |
| -                | -                          | -                              | 636,609                        | 7,596,156          | 6,901,423          | 6,808,430          |
| -                | -                          | -                              | 9,181                          | 78,414             | 46,557             | 1,081,694          |
| -                | -                          | -                              | 2,321                          | 4,251              | -                  | -                  |
| 1,664,626        | -                          | -                              | 524,734                        | 2,189,360          | 2,549,396          | 2,946,590          |
| -                | -                          | -                              | -                              | 7,575,719          | 3,338,243          | 2,562,309          |
| -                | -                          | -                              | 583,185                        | 1,468,621          | 1,436,267          | 1,398,717          |
| -                | -                          | -                              | -                              | 520,643            | 1,052,198          | 1,053,198          |
| -                | -                          | -                              | -                              | 15,912             | 51,191             | 512,114            |
| 7,456            | -                          | -                              | -                              | 7,456              | 7,452              | 7,447              |
| -                | -                          | -                              | -                              | 770,077            | 933,769            | 980,838            |
| -                | -                          | 19,702,307                     | 36,629,632                     | 56,331,939         | 62,694,186         | 57,528,312         |
| -                | -                          | 101,623                        | 1,087,961                      | 1,189,584          | 963,539            | 1,008,025          |
| -                | -                          | -                              | 3,259,294                      | 3,259,294          | 452,631            | 50,144             |
| <u>5,002,219</u> | <u>8,413,358</u>           | <u>19,803,930</u>              | <u>51,223,592</u>              | <u>119,177,935</u> | <u>122,714,931</u> | <u>122,186,074</u> |
| -                | -                          | -                              | 222,737                        | 222,737            | 902,755            | 954,904            |
| 28,289           | -                          | -                              | 135,930                        | 1,723,496          | 1,218,752          | 1,213,083          |
| 20,440           | -                          | -                              | 585,084                        | 2,418,513          | 2,214,808          | 1,985,414          |
| -                | -                          | -                              | -                              | 1,103,762          | 1,664,546          | 1,929,359          |
| 1,951,476        | -                          | -                              | 263,670                        | 3,967,968          | 3,901,764          | 4,087,647          |
| -                | -                          | -                              | 770,077                        | 770,077            | 933,769            | 980,838            |
| -                | -                          | 31                             | 203,175                        | 203,206            | 1,618,210          | 1,199,022          |
| -                | -                          | 1,370,983                      | 4,694,563                      | 6,065,546          | 6,667,408          | 8,862,815          |
| -                | -                          | -                              | -                              | -                  | -                  | 395,000            |
| <u>2,000,205</u> | <u>-</u>                   | <u>1,371,014</u>               | <u>6,875,236</u>               | <u>16,475,305</u>  | <u>19,122,012</u>  | <u>21,608,082</u>  |
| -                | -                          | -                              | -                              | 770,077            | 933,769            | 980,838            |
| 819,000          | -                          | -                              | 1,246,800                      | 7,716,000          | 5,381,400          | 2,823,500          |
| 55,660           | -                          | 2,194,912                      | 17,813,446                     | 20,375,220         | 47,824,336         | 51,176,569         |
| 1,664,626        | -                          | -                              | 316,023                        | 1,980,649          | 2,327,156          | 2,731,481          |
| -                | -                          | -                              | 2,142,252                      | 2,142,252          | 1,946,548          | 1,926,467          |
| 7,456            | -                          | -                              | -                              | 7,456              | 7,452              | 7,447              |
| -                | -                          | -                              | -                              | 15,912             | 51,191             | 510,518            |
| -                | -                          | -                              | -                              | 1,490,513          | 1,434,972          | 1,278,937          |
| 9,842            | -                          | -                              | 809,173                        | 2,275,482          | 2,202,672          | 2,030,450          |
| -                | -                          | -                              | -                              | 395,662            | 405,179            | 368,879            |
| -                | -                          | -                              | -                              | 8,116,677          | 9,209,902          | 9,786,496          |
| -                | -                          | -                              | -                              | 4,300,000          | 3,000,000          | 4,000,000          |
| -                | -                          | -                              | -                              | 3,002,884          | 5,512,582          | 6,382,284          |
| 445,430          | -                          | -                              | 5,884,618                      | 9,326,440          | 8,804,781          | 12,505,823         |
| -                | 8,413,358                  | -                              | -                              | 8,413,358          | 7,819,001          | 8,165,649          |
| -                | -                          | 16,238,004                     | 16,136,044                     | 32,374,048         | 6,731,978          | (4,097,346)        |
| <u>3,002,014</u> | <u>8,413,358</u>           | <u>18,432,916</u>              | <u>44,348,356</u>              | <u>102,702,630</u> | <u>103,592,919</u> | <u>100,577,992</u> |
| <u>5,002,219</u> | <u>8,413,358</u>           | <u>19,803,930</u>              | <u>51,223,592</u>              | <u>119,177,935</u> | <u>122,714,931</u> | <u>122,186,074</u> |



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## Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Assets

June 30, 2010

Amounts reported for governmental activities in the statement of net assets are different because:

|  |    |             |
|--|----|-------------|
| Fund balances-total governmental funds | \$ | 102,702,630 |
|--|----|-------------|

Capital assets used in governmental activities are not financial resources and therefore not reported in governmental funds.

|                               |                      |             |
|-------------------------------|----------------------|-------------|
| Governmental capital assets   | \$ 676,396,218       |             |
| Less accumulated depreciation | <u>(280,814,140)</u> | 395,582,078 |

Payment of bond issuance costs utilize current financial resources and therefore are reported as expenditures in governmental funds.

|                               |                  |           |
|-------------------------------|------------------|-----------|
| Bond issuance costs           | 2,274,546        |           |
| Less accumulated amortization | <u>(709,164)</u> | 1,565,382 |

Deferred revenue in governmental funds is susceptible to accrual on the government-wide statements.

3,722,985

Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

|                                       |                    |               |
|---------------------------------------|--------------------|---------------|
| Bonds payable                         | (158,756,920)      |               |
| Premium on bonds payable              | (2,774,374)        |               |
| Accumulated bond premium amortization | 1,595,925          |               |
| Accrued interest payable              | (1,334,430)        |               |
| Compensated absences                  | <u>(3,825,267)</u> | (165,095,066) |

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the central equipment service internal service fund are included in the governmental activities in the statement of net assets.

|   |                  |            |
|---|------------------|------------|
| Equity in central treasury                            | 3,309,215        |            |
| Receivables - other                                   | 2,040,306        |            |
| Inventories   | 207,879          |            |
| Capital assets, less accumulated depreciation         | 8,947,070        |            |
| Accounts payable                                      | (292,928)        |            |
| Other accrued liabilities and payables                | (372,976)        |            |
| Due to component unit                                 | (59,827)         |            |
| Receivable from (payable to) Business-type activities | <u>(101,641)</u> | 13,677,098 |

|                                       |    |                           |
|---------------------------------------|----|---------------------------|
| Net assets of governmental activities | \$ | <u><u>352,155,107</u></u> |
|---------------------------------------|----|---------------------------|

The notes to the basic financial statements are an integral part of this statement.

## Governmental Funds

## Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2010, with comparative totals for 2009 and 2008

|   |                      | Roaded<br>Service |                     |
|---|----------------------|-------------------|---------------------|
| REVENUES  | General              | Area              | Sales Tax           |
| Taxes   | \$ 33,741,638        | 7,134,377         | 38,991,653          |
| State sources   | 12,735,170           | 3,560,117         | -                   |
| Federal sources                                       | 1,421,919            | 1,001,479         | -                   |
| Local sources   | -                    | -                 | -                   |
| Endowment   | -                    | -                 | -                   |
| Charges for services                                  | 1,038,714            | -                 | -                   |
| Contracted services                                   | -                    | -                 | -                   |
| Licenses, permits and fees                            | 697,912              | 2,053,262         | -                   |
| Fines and forfeitures                                 | 27,436               | 790,753           | -                   |
| Investment and interest income                        | 4,092,879            | -                 | -                   |
| Land sales  | -                    | -                 | -                   |
| Rentals   | 1,480                | -                 | -                   |
| Special assessments                                   | 124,407              | -                 | -                   |
| Other   | 270,604              | 40,745            | -                   |
| Total revenues  | <u>54,152,159</u>    | <u>14,580,733</u> | <u>38,991,653</u>   |
| EXPENDITURES  |                      |                   |                     |
| Current:  |                      |                   |                     |
| Legislative   | 3,199,967            | -                 | -                   |
| Legal   | 1,521,167            | -                 | -                   |
| Administration  | 3,816,268            | -                 | -                   |
| Education   | 25,432,800           | 200,000           | -                   |
| Finance   | 2,906,948            | -                 | 631,731             |
| Engineering   | 661,098              | -                 | -                   |
| Libraries   | 2,261,970            | -                 | -                   |
| Recreation  | -                    | 3,997,807         | -                   |
| Community development and lands management            | 2,694,329            | -                 | -                   |
| Affordable housing                                    | -                    | -                 | -                   |
| Public safety   | 3,770,204            | 12,345,484        | -                   |
| Public works  | 2,756,503            | 4,747,768         | -                   |
| Public transportation                                 | -                    | -                 | -                   |
| Tourism and conventions                               | -                    | -                 | -                   |
| Special assessments                                   | 135,068              | -                 | -                   |
| Other   | 1,803                | -                 | -                   |
| Debt service:   |                      |                   |                     |
| Principal   | -                    | -                 | -                   |
| Interest  | -                    | -                 | -                   |
| Fiscal agent, bond issuance and letter of credit fees | -                    | -                 | -                   |
| Capital projects                                      | -                    | -                 | -                   |
| Total expenditures                                    | <u>49,158,125</u>    | <u>21,291,059</u> | <u>631,731</u>      |
| Excess (deficiency) of revenues over expenditures     | 4,994,034            | (6,710,326)       | 38,359,922          |
| OTHER FINANCING SOURCES (USES)                        |                      |                   |                     |
| Transfers from other funds                            | 12,663,283           | 11,238,800        | 2,000,000           |
| Transfers to other funds                              | (18,697,900)         | (3,891,700)       | (41,462,300)        |
| Issuance of long-term debt                            | -                    | -                 | -                   |
| Bond premium  | -                    | -                 | -                   |
| Total other financing sources (uses)                  | <u>(6,034,617)</u>   | <u>7,347,100</u>  | <u>(39,462,300)</u> |
| Net change in fund balances                           | <u>(1,040,583)</u>   | <u>636,774</u>    | <u>(1,102,378)</u>  |
| Fund balances at beginning of year                    | <u>12,841,855</u>    | <u>6,103,363</u>  | <u>11,066,955</u>   |
| Fund balances at end of year                          | \$ <u>11,801,272</u> | <u>6,740,137</u>  | <u>9,964,577</u>    |

The notes to the basic financial statements are an integral part of this statement.

| Lands            | General<br>Debt<br>Service | Schools<br>Capital<br>Projects | Other<br>Governmental<br>Funds | Totals             |                    |                    |
|------------------|----------------------------|--------------------------------|--------------------------------|--------------------|--------------------|--------------------|
|                  |                            |                                |                                | 2010               | 2009               | 2008               |
| -                | -                          | -                              | 1,759,340                      | 81,627,008         | 82,621,780         | 82,503,837         |
| 12,031           | -                          | 101,858                        | 7,227,679                      | 23,636,855         | 22,493,090         | 17,072,948         |
| -                | -                          | -                              | 3,453,609                      | 5,877,007          | 3,352,446          | 944,771            |
| -                | -                          | -                              | 1,000,878                      | 1,000,878          | 515,491            | 566,928            |
| -                | -                          | -                              | -                              | -                  | -                  | -                  |
| -                | -                          | -                              | 2,575,258                      | 3,613,972          | 3,597,250          | 3,169,614          |
| -                | -                          | -                              | 483,100                        | 483,100            | 475,400            | 450,000            |
| -                | -                          | -                              | 7,646,767                      | 10,397,941         | 10,874,883         | 10,958,984         |
| -                | -                          | -                              | -                              | 818,189            | 788,722            | 738,577            |
| 88,008           | 231,433                    | 28,717                         | 212,940                        | 4,653,977          | 5,078,099          | 9,478,143          |
| 281,768          | -                          | -                              | 19,738                         | 301,506            | 578,046            | 2,109,684          |
| 159,890          | -                          | -                              | 239,828                        | 401,198            | 363,895            | 460,687            |
| -                | -                          | -                              | -                              | 124,407            | 74,640             | 93,771             |
| 342,899          | -                          | -                              | 354,091                        | 1,008,339          | 695,991            | 1,365,608          |
| <u>884,596</u>   | <u>231,433</u>             | <u>130,575</u>                 | <u>24,973,228</u>              | <u>133,944,377</u> | <u>131,509,733</u> | <u>129,913,552</u> |
| -                | -                          | -                              | -                              | 3,199,967          | 3,137,435          | 3,307,593          |
| -                | -                          | -                              | -                              | 1,521,167          | 1,683,811          | 1,341,040          |
| -                | -                          | -                              | -                              | 3,816,268          | 3,753,790          | 3,254,616          |
| -                | -                          | -                              | -                              | 25,632,800         | 24,737,000         | 22,995,765         |
| -                | -                          | -                              | -                              | 3,538,679          | 3,586,398          | 3,571,017          |
| -                | -                          | -                              | -                              | 661,098            | 773,943            | 756,916            |
| -                | -                          | -                              | -                              | 2,261,970          | 2,310,594          | 2,281,219          |
| -                | -                          | -                              | 2,298,074                      | 6,295,881          | 6,283,114          | 5,893,452          |
| 712,307          | -                          | -                              | 69,952                         | 3,476,588          | 4,104,475          | 3,667,028          |
| -                | -                          | -                              | 100,000                        | 100,000            | -                  | -                  |
| -                | -                          | -                              | 3,034,544                      | 19,150,232         | 19,406,561         | 18,291,567         |
| -                | -                          | -                              | -                              | 7,504,271          | 8,068,332          | 7,322,127          |
| -                | -                          | -                              | 5,751,267                      | 5,751,267          | 5,766,031          | 5,382,648          |
| -                | -                          | -                              | 1,879,013                      | 1,879,013          | 1,954,510          | 1,777,256          |
| -                | -                          | -                              | -                              | 135,068            | -                  | (17,792)           |
| -                | -                          | -                              | 286,623                        | 288,426            | 337,462            | 257,961            |
| -                | 12,552,564                 | -                              | -                              | 12,552,564         | 12,106,517         | 9,158,000          |
| -                | 6,038,858                  | -                              | -                              | 6,038,858          | 6,100,199          | 4,836,220          |
| -                | 9,785                      | -                              | -                              | 9,785              | 10,687             | 8,456              |
| -                | -                          | 15,282,776                     | 35,191,201                     | 50,473,977         | 56,717,205         | 56,265,235         |
| <u>712,307</u>   | <u>18,601,207</u>          | <u>15,282,776</u>              | <u>48,610,674</u>              | <u>154,287,879</u> | <u>160,838,064</u> | <u>150,350,324</u> |
| 172,289          | (18,369,774)               | (15,152,201)                   | (23,637,446)                   | (20,343,502)       | (29,328,331)       | (20,436,772)       |
| -                | 18,865,900                 | 145,332                        | 26,844,793                     | 71,758,108         | 80,400,991         | 79,207,978         |
| (475,000)        | -                          | (145,332)                      | (14,153,399)                   | (78,825,631)       | (91,810,649)       | (86,837,229)       |
| -                | -                          | 7,170,000                      | 18,825,000                     | 25,995,000         | 43,112,000         | -                  |
| -                | 98,231                     | 37,964                         | 389,541                        | 525,736            | 640,916            | -                  |
| <u>(475,000)</u> | <u>18,964,131</u>          | <u>7,207,964</u>               | <u>31,905,935</u>              | <u>19,453,213</u>  | <u>32,343,258</u>  | <u>(7,629,251)</u> |
| (302,711)        | 594,357                    | (7,944,237)                    | 8,268,489                      | (890,289)          | 3,014,927          | (28,066,023)       |
| <u>3,304,725</u> | <u>7,819,001</u>           | <u>26,377,153</u>              | <u>36,079,867</u>              | <u>103,592,919</u> | <u>100,577,992</u> | <u>128,644,015</u> |
| <u>3,002,014</u> | <u>8,413,358</u>           | <u>18,432,916</u>              | <u>44,348,356</u>              | <u>102,702,630</u> | <u>103,592,919</u> | <u>100,577,992</u> |



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# Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities

For the fiscal year ended June 30, 2010

Amounts reported for governmental activities in the statement of activities are different because:

|  |              |
|--|--------------|
| Net change in fund balances - total governmental funds | \$ (890,289) |
|--|--------------|

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. This is the amount by which capital outlays exceeded depreciation in the current period.

|                                     |                     |            |
|-------------------------------------|---------------------|------------|
| Expenditures for capital assets     | \$ 46,324,542       |            |
| Less current year depreciation, net | <u>(12,861,006)</u> | 33,463,536 |

Advances and payments on long-term debt and bond issuance costs are reported as financial sources and uses in the governmental funds. In the statement of net assets, the advances and payments are reflected as changes in the liabilities and the bond issuance costs are reported as an asset.

|                        |                   |              |
|------------------------|-------------------|--------------|
| Bond and loan advances | (25,995,000)      |              |
| Bond premium           | (525,736)         |              |
| Bond issuance costs    | 233,290           |              |
| Bond and loan payments | <u>12,552,564</u> | (13,734,882) |

Deferred revenues that are susceptible to accrual on the statement of activities do not provide current financial resources and therefore are not reported as revenues in the governmental funds.

|                            |          |
|----------------------------|----------|
| Change in deferred revenue | (36,834) |
|----------------------------|----------|

Some transactions reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

|                                     |                  |        |
|-------------------------------------|------------------|--------|
| Amortization of bond premium        | 295,154          |        |
| Amortization of bond issuance costs | (155,930)        |        |
| Change in accrued interest payable  | 31,560           |        |
| Change in compensated absences      | <u>(142,621)</u> | 28,163 |

Internal service funds are used by management to charge the costs of certain activities to individual funds. Costs in excess of revenues for services provided to governmental activities are not reported as expenditures in governmental funds.

2,146,922

|   |                      |
|---|----------------------|
| Change in net assets of governmental activities | <u>\$ 20,976,616</u> |
|---|----------------------|

The notes to the basic financial statements are an integral part of this statement.

## CITY and BOROUGH OF JUNEAU

## GENERAL FUND

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts |              | Actual        | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|--------------|---------------|---|
|   | Original         | Final        |               |   |
| <b>REVENUES</b>   |                  |              |               |   |
| Taxes   | \$ 33,513,200    | 33,513,200   | 33,741,638    | 228,438   |
| State sources   | 12,608,400       | 13,320,652   | 12,735,170    | (585,482)   |
| Federal sources   | 1,338,400        | 1,338,400    | 1,421,919     | 83,519  |
| Licenses, permits and fees                                  | 691,600          | 691,600      | 697,912       | 6,312   |
| Ambulance and air medivac                                   | 786,000          | 786,000      | 1,038,714     | 252,714   |
| Fines and forfeitures                                       | 28,000           | 28,000       | 27,436        | (564)   |
| Investment and interest income                              | 3,211,300        | 3,211,300    | 4,092,879     | 881,579   |
| Other   | 301,800          | 307,045      | 396,491       | 89,446  |
| Total revenues  | 52,478,700       | 53,196,197   | 54,152,159    | 955,962   |
| <b>EXPENDITURES - Current:</b>                              |                  |              |               |   |
| Legislative   | 3,421,400        | 3,432,344    | 3,199,967     | 232,377   |
| Legal   | 1,723,743        | 1,823,344    | 1,496,632     | 326,712   |
| Administration  | 4,124,731        | 4,345,853    | 3,909,881     | 435,972   |
| Education   | 25,432,800       | 25,432,800   | 25,432,800    | -   |
| Finance   | 3,118,374        | 3,317,815    | 2,978,701     | 339,114   |
| Engineering   | 895,052          | 989,045      | 659,266       | 329,779   |
| Libraries   | 2,389,700        | 2,455,069    | 2,253,165     | 201,904   |
| Community development and lands management                  | 3,053,300        | 3,153,158    | 2,721,179     | 431,979   |
| Public safety   | 3,770,800        | 3,770,800    | 3,770,800     | -   |
| Facility maintenance  | 2,928,600        | 3,270,216    | 2,905,990     | 364,226   |
| Special assessments   | 135,068          | 135,068      | 135,068       | -   |
| Other - nondepartmental                                     | -                | -            | 1,803         | (1,803)   |
| Total expenditures and encumbrances                         | 50,993,568       | 52,125,512   | 49,465,252    | 2,660,260   |
| Excess of revenues over<br>expenditures and encumbrances    | 1,485,132        | 1,070,685    | 4,686,907     | 3,616,222   |
| <b>OTHER FINANCING SOURCES (USES)</b>                       |                  |              |               |   |
| Transfers from:   |                  |              |               |   |
| Special Revenue Funds                                       | 12,474,800       | 12,474,800   | 12,474,800    | -   |
| Enterprise Funds  | 6,500            | 6,500        | 6,483         | (17)  |
| Capital Projects Funds                                      | 182,000          | 182,000      | 182,000       | -   |
| Transfers to:   |                  |              |               |   |
| Special Revenue Funds                                       | (900,000)        | (921,100)    | (921,100)     | -   |
| Debt Service Funds  | (17,581,400)     | (17,581,400) | (17,581,400)  | -   |
| Enterprise Funds  | (195,400)        | (195,400)    | (195,400)     | -   |
| Total other financing sources (uses)                        | (6,013,500)      | (6,034,600)  | (6,034,617)   | (17)  |
| Net change in fund balance budgetary basis                  | \$ (4,528,368)   | (4,963,915)  | (1,347,710)   | 3,616,205   |
| Fund balance at beginning of year                           |                  |              | 12,841,855    |   |
| Fund balance at end of year                                 |                  |              | 11,494,145    |   |
| Reconciliation to GAAP fund balance:                        |                  |              |               |   |
| Encumbrances at end of year                                 |                  |              | 251,586       |   |
| Change in compensated absences, designation of fund balance |                  |              | 55,541        |   |
| Fund balance at end of year - GAAP basis                    |                  |              | \$ 11,801,272 |   |

The notes to the basic financial statements are an integral part of this statement.



## ROADED SERVICE AREA

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts      |                    |                            | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-----------------------|--------------------|----------------------------|---|
|   | Original              | Final              | Actual                     |   |
| <b>REVENUES</b>   |                       |                    |                            |   |
| Property taxes  | \$ 7,130,900          | 7,130,900          | 7,134,377                  | 3,477   |
| State sources:  |                       |                    |                            |   |
| State shared revenue  | 2,106,400             | 2,601,398          | 2,583,474                  | (17,924)  |
| Grants  | 1,011,100             | 1,013,040          | 976,643                    | (36,397)  |
| Federal source  | 2,000                 | 1,111,711          | 1,001,479                  | (110,232)   |
| Licenses, permits and fees  | 2,031,100             | 2,031,100          | 2,053,262                  | 22,162  |
| Fines and forfeitures   | 695,800               | 695,800            | 790,753                    | 94,953  |
| Other   | 37,700                | 39,700             | 40,745                     | 1,045   |
| Total revenues  | <u>13,015,000</u>     | <u>14,623,649</u>  | <u>14,580,733</u>          | <u>(42,916)</u>   |
| <b>EXPENDITURES</b>   |                       |                    |                            |   |
| Current:  |                       |                    |                            |   |
| Education   | 200,000               | 200,000            | 200,000                    | -   |
| Parks and recreation  | 4,317,600             | 4,438,008          | 3,996,414                  | 441,594   |
| Public safety - police  | 13,062,600            | 13,603,788         | 12,431,166                 | 1,172,622   |
| Public works - roads and street maintenance                           | 4,963,900             | 5,156,476          | 4,681,578                  | 474,898   |
| Total expenditures and encumbrances                                   | <u>22,544,100</u>     | <u>23,398,272</u>  | <u>21,309,158</u>          | <u>2,089,114</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(9,529,100)</u>    | <u>(8,774,623)</u> | <u>(6,728,425)</u>         | <u>2,046,198</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                       |                    |                            |   |
| Transfers from Special Revenue Funds                                  | 11,238,800            | 11,238,800         | 11,238,800                 | -   |
| Transfers to Special Revenue Funds                                    | (3,825,000)           | (3,891,700)        | (3,891,700)                | -   |
| Total other financing sources (uses)                                  | <u>7,413,800</u>      | <u>7,347,100</u>   | <u>7,347,100</u>           | <u>-</u>  |
| Net change in fund balance budgetary basis                            | \$ <u>(2,115,300)</u> | <u>(1,427,523)</u> | 618,675                    | <u>2,046,198</u>  |
| Fund balance at beginning of year                                     |                       |                    | <u>6,103,363</u>           |   |
| Fund balance at end of year   |                       |                    | 6,722,038                  |   |
| Reconciliation to GAAP fund balance:                                  |                       |                    |                            |   |
| Encumbrances at end of year   |                       |                    | 59,616                     |   |
| Change in compensated absences, designation of fund balance           |                       |                    | <u>(41,517)</u>            |   |
| Fund balance at end of year - GAAP basis                              |                       |                    | \$ <u><u>6,740,137</u></u> |   |

The notes to the basic financial statements are an integral part of this statement.

## CITY and BOROUGH OF JUNEAU

## SALES TAX

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|---------------------|---------------------|---------------------|---|
|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       |   |
| <b>REVENUES</b>                            |                     |                     |                     |   |
| General sales tax - 5%                     | \$ 39,400,000       | 39,400,000          | 38,121,301          | (1,278,699)   |
| Liquor sales tax - 3%                      | 840,000             | 840,000             | 856,927             | 16,927  |
| Miscellaneous                              | 17,400              | 17,400              | 13,425              | (3,975)   |
| Total revenues                             | <u>40,257,400</u>   | <u>40,257,400</u>   | <u>38,991,653</u>   | <u>(1,265,747)</u>  |
| <b>EXPENDITURES - Current: Finance</b>     | <u>759,300</u>      | <u>759,300</u>      | <u>631,731</u>      | <u>127,569</u>  |
| Excess of revenues over expenditures       | <u>39,498,100</u>   | <u>39,498,100</u>   | <u>38,359,922</u>   | <u>(1,138,178)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>      |                     |                     |                     |   |
| Transfers from:                            |                     |                     |                     |   |
| Sustainability Special Revenue Fund        | -                   | 2,000,000           | 2,000,000           | -   |
| Transfers to:                              |                     |                     |                     |   |
| General Fund                               | (10,800,200)        | (10,800,200)        | (10,800,200)        | -   |
| Special Revenue Funds:                     |                     |                     |                     |   |
| Capital Transit                            | (25,000)            | (25,000)            | (25,000)            | -   |
| Fire Service Area                          | (1,179,500)         | (1,179,500)         | (1,179,500)         | -   |
| Roaded Service Area                        | (10,432,300)        | (10,432,300)        | (10,432,300)        | -   |
| Capital Projects Funds                     | (14,635,500)        | (14,635,500)        | (14,635,500)        | -   |
| Enterprise Funds:                          |                     |                     |                     |   |
| Bartlett Regional Hospital                 | (705,300)           | (705,300)           | (705,300)           | -   |
| Capital Projects                           | (400,000)           | (2,400,000)         | (2,400,000)         | -   |
| General Debt Service Fund                  | (1,284,500)         | (1,284,500)         | (1,284,500)         | -   |
| Total other financing sources (uses)       | <u>(39,462,300)</u> | <u>(39,462,300)</u> | <u>(39,462,300)</u> | <u>-</u>  |
| Net change in fund balance budgetary basis | <u>\$ 35,800</u>    | <u>35,800</u>       | <u>(1,102,378)</u>  | <u>(1,138,178)</u>  |
| Fund balance at beginning of year          |                     |                     | <u>11,066,955</u>   |   |
| Fund balance at end of year                |                     |                     | <u>\$ 9,964,577</u> |   |

The notes to the basic financial statements are an integral part of this statement.

## LANDS

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts    |                  |                     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|------------------|---------------------|---|
|   | Original            | Final            | Actual              |   |
| <b>REVENUES</b>   |                     |                  |                     |   |
| State sources   | \$ -                | 12,257           | 12,031              | (226)   |
| Interest  | 133,400             | 133,400          | 88,008              | (45,392)  |
| Noise abatement loan repayment  | 135,500             | 135,500          | 164,300             | 28,800  |
| Land sales  | 98,000              | 98,000           | 117,468             | 19,468  |
| Rentals   | 155,000             | 155,000          | 159,890             | 4,890   |
| Equity in earnings of AJT Mining<br>Properties, Inc. joint ventures   | -                   | -                | 4                   | 4   |
| Gravel & rock sales   | 300,500             | 300,500          | 451,544             | 151,044   |
| Bad debt (expense) recovery   | -                   | -                | (108,649)           | (108,649)   |
| Total revenues  | <u>822,400</u>      | <u>834,657</u>   | <u>884,596</u>      | <u>49,939</u>   |
| <b>EXPENDITURES</b>   |                     |                  |                     |   |
| Current:  |                     |                  |                     |   |
| Land management   | 470,700             | 486,533          | 534,914             | (48,381)  |
| Land acquisition  | 150,000             | 150,000          | -                   | 150,000   |
| Resource management   | 251,400             | 253,313          | 185,345             | 67,968  |
| Miscellaneous property examinations                                   | 35,000              | 35,000           | 10,235              | 24,765  |
| Foreclosures and LID payments   | 20,000              | 20,000           | -                   | 20,000  |
| Other   | 14,000              | 14,000           | 33,479              | (19,479)  |
| Total expenditures and encumbrances                                   | <u>941,100</u>      | <u>958,846</u>   | <u>763,973</u>      | <u>194,873</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(118,700)</u>    | <u>(124,189)</u> | <u>120,623</u>      | <u>244,812</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                     |                  |                     |   |
| Transfers to Capital Projects Funds                                   | <u>(475,000)</u>    | <u>(475,000)</u> | <u>(475,000)</u>    | -   |
| Total other financing sources (uses)                                  | <u>(475,000)</u>    | <u>(475,000)</u> | <u>(475,000)</u>    | -   |
| Net change in fund balance budgetary basis                            | <u>\$ (593,700)</u> | <u>(599,189)</u> | <u>(354,377)</u>    | <u>244,812</u>  |
| Fund balance at beginning of year                                     |                     |                  | <u>3,304,725</u>    |   |
| Fund balance at end of year   |                     |                  | 2,950,348           |   |
| Reconciliation to GAAP fund balance:                                  |                     |                  |                     |   |
| Encumbrances at end of year   |                     |                  | 55,660              |   |
| Change in compensated absences, designation of fund balance           |                     |                  | <u>(3,994)</u>      |   |
| Fund balance at end of year - GAAP basis                              |                     |                  | <u>\$ 3,002,014</u> |   |

The notes to the basic financial statements are an integral part of this statement.

## CITY and BOROUGH OF JUNEAU

## Proprietary Funds

## Statement of Net Assets

June 30, 2010

with comparative total amounts for 2009 and 2008

|  | Business-type Activites                   |   |                                     |                                     |
|--|---|---|-------------------------------------|-------------------------------------|
|  | Juneau<br>International<br><u>Airport</u> | Bartlett<br>Regional<br><u>Hospital</u> | Areawide<br>Water<br><u>Utility</u> | Areawide<br>Sewer<br><u>Utility</u> |
| <b>ASSETS</b>  |   |   |                                     |                                     |
| Current assets:  |   |   |                                     |                                     |
| Equity in central treasury                             | \$ 3,149,892                              | 18,036,202                              | 1,706,854                           | 4,608,837                           |
| Receivables, net of allowance for doubtful accounts:   |   |   |                                     |                                     |
| Accounts   | 718,271                                   | 17,606,202                              | 481,177                             | 1,198,680                           |
| Other  | -   | 442,436                                 | -                                   | -                                   |
| Inventories  | 488,417                                   | 1,994,397                               | 370,106                             | 1,360,876                           |
| Prepaid items  | -   | 506,902                                 | -                                   | -                                   |
| Total current assets                                   | <u>4,356,580</u>                          | <u>38,586,139</u>                       | <u>2,558,137</u>                    | <u>7,168,393</u>                    |
| Non-current assets:                                    |   |   |                                     |                                     |
| Restricted assets:                                     |   |   |                                     |                                     |
| Equity in central treasury                             | 2,317,977                                 | 8,153,241                               | 4,791,441                           | 6,885,804                           |
| Special assessments receivable                         | -   | -                                       | 11,200                              | 43,066                              |
| Receivables:   |   |   |                                     |                                     |
| State of Alaska  | 132,695                                   | -                                       | 66,522                              | 938,724                             |
| Federal government                                     | 6,704,964                                 | -                                       | -                                   | -                                   |
| Bond issuance costs                                    | 5,804                                     | 401,810                                 | 36,489                              | 2,776                               |
| Capital assets:  |   |   |                                     |                                     |
| Land   | 13,363,761                                | 254,925                                 | 252,393                             | 850,562                             |
| Buildings and improvements                             | 64,670,361                                | 91,403,102                              | 88,525,485                          | 84,290,582                          |
| Machinery, equipment and fixtures                      | 6,561,729                                 | 33,737,407                              | 490,138                             | 4,943,929                           |
| Construction work in progress                          | 38,324,777                                | 3,126,611                               | 8,141,460                           | 14,550,404                          |
| Less accumulated depreciation                          | (46,571,172)                              | (50,658,771)                            | (44,703,638)                        | (45,950,325)                        |
| Total capital assets (net of accumulated depreciation) | <u>76,349,456</u>                         | <u>77,863,274</u>                       | <u>52,705,838</u>                   | <u>58,685,152</u>                   |
| Total noncurrent assets                                | <u>85,510,896</u>                         | <u>86,418,325</u>                       | <u>57,611,490</u>                   | <u>66,555,522</u>                   |
| Total assets   | \$ <u>89,867,476</u>                      | <u>125,004,464</u>                      | <u>60,169,627</u>                   | <u>73,723,915</u>                   |



| Enterprise Funds |                        |               |               |               |                        |              |              |
|------------------|------------------------|---------------|---------------|---------------|------------------------|--------------|--------------|
| Boat Harbors     | Other Enterprise Funds | Totals        |               |               | Internal Service Funds |              |              |
|                  |                        | 2010          | 2009          | 2008          | 2010                   | 2009         | 2008         |
| 4,470,053        | 6,334,537              | 38,306,375    | 34,074,428    | 29,843,261    | 13,079,031             | 14,649,086   | 13,410,121   |
| 866,059          | 326,058                | 21,196,447    | 18,600,581    | 16,997,588    | -                      | -            | -            |
| -                | -                      | 442,436       | 286,977       | 562,647       | 2,040,306              | 178,548      | 176,475      |
| -                | -                      | 4,213,796     | 4,139,040     | 4,043,419     | 207,879                | 240,357      | 237,130      |
| -                | -                      | 506,902       | 497,653       | 266,082       | 99,369                 | 98,358       | 101,787      |
| 5,336,112        | 6,660,595              | 64,665,956    | 57,598,679    | 51,712,997    | 15,426,585             | 15,166,349   | 13,925,513   |
| 7,220,553        | 9,946,899              | 39,315,915    | 41,730,800    | 49,079,352    | -                      | -            | -            |
| -                | -                      | 54,266        | 81,372        | 125,084       | -                      | -            | -            |
| 220,597          | 34,161                 | 1,392,699     | 1,861,815     | 2,804,337     | -                      | -            | -            |
| -                | -                      | 6,704,964     | 289,675       | 485,920       | -                      | -            | -            |
| 174,330          | -                      | 621,209       | 654,142       | 668,840       | -                      | -            | -            |
| 2,532,439        | 564,819                | 17,818,899    | 17,865,576    | 17,865,576    | -                      | -            | -            |
| 19,032,549       | 23,099,381             | 371,021,460   | 358,383,202   | 336,131,665   | 14,225                 | 14,225       | 17,828       |
| 1,448,834        | 485,882                | 47,667,919    | 45,246,820    | 42,433,018    | 20,465,749             | 17,135,235   | 16,883,923   |
| 29,935,711       | 6,337,923              | 100,416,886   | 83,111,359    | 68,361,539    | -                      | -            | -            |
| (11,090,458)     | (10,623,028)           | (209,597,392) | (195,162,552) | (180,285,274) | (11,532,904)           | (10,678,170) | (10,226,888) |
| 41,859,075       | 19,864,977             | 327,327,772   | 309,444,405   | 284,506,524   | 8,947,070              | 6,471,290    | 6,674,863    |
| 49,474,555       | 29,846,037             | 375,416,825   | 354,062,209   | 337,670,057   | 8,947,070              | 6,471,290    | 6,674,863    |
| 54,810,667       | 36,506,632             | 440,082,781   | 411,660,888   | 389,383,054   | 24,373,655             | 21,637,639   | 20,600,376   |

(Continued)

## CITY and BOROUGH OF JUNEAU

## Proprietary Funds

## Statement of Net Assets, continued

June 30, 2010

with comparative total amounts for 2009 and 2008

|   | Business-type Activities                  |   |                                     |                                     |
|---|---|---|-------------------------------------|-------------------------------------|
|   | Juneau<br>International<br><u>Airport</u> | Bartlett<br>Regional<br><u>Hospital</u> | Areawide<br>Water<br><u>Utility</u> | Areawide<br>Sewer<br><u>Utility</u> |
| <b>LIABILITIES</b>  |   |   |                                     |                                     |
| Current liabilities:  |   |   |                                     |                                     |
| Accounts payable  | \$ 147,921                                | 2,168,877                               | 87,110                              | 145,056                             |
| Contracts payable   | -   | -                                       | -                                   | -                                   |
| Accrued salaries, payroll taxes and withholdings payable  | 158,988                                   | 1,818,832                               | 102,345                             | 203,875                             |
| Accrued annual leave and compensation time  | 112,312                                   | 1,508,117                               | 84,645                              | 274,561                             |
| Accrued interest and other liabilities  | -   | -                                       | 28,496                              | 66,407                              |
| Deferred revenues   | 13,490                                    | 3,838,810                               | -                                   | -                                   |
| State of Alaska extension loans payable   | -   | -                                       | 70,000                              | 381,172                             |
| General obligation bonds payable  | -   | -                                       | -                                   | -                                   |
| Revenue bonds payable   | -   | 575,000                                 | 181,500                             | 38,500                              |
| Total current liabilities   | <u>432,711</u>                            | <u>9,909,636</u>                        | <u>554,096</u>                      | <u>1,109,571</u>                    |
| Non-current liabilities:  |   |   |                                     |                                     |
| Restricted liabilities:   |   |   |                                     |                                     |
| Interfund payable to other funds  | 7,083,753                                 | -                                       | -                                   | 39,129                              |
| Accounts and contracts payable  | 2,207,802                                 | 43,485                                  | 13,685                              | 343,545                             |
| Deferred revenues   | 757,392                                   | -                                       | 31,690                              | -                                   |
| Accrued annual leave and compensation time  | 131,301                                   | 1,102,091                               | 106,446                             | 304,497                             |
| Pension benefit payable   | -   | -                                       | -                                   | -                                   |
| Long-term contracts payable   | -   | -                                       | -                                   | -                                   |
| Unamortized bond premium  | -   | 10,935                                  | 2,171                               | 843                                 |
| State of Alaska extension loans payable   | -   | -                                       | 909,997                             | 6,954,675                           |
| General obligation bonds payable  | -   | -                                       | -                                   | -                                   |
| Revenue bonds payable   | -   | 26,165,000                              | 613,751                             | 271,250                             |
| Total non-current liabilities   | <u>10,180,248</u>                         | <u>27,321,511</u>                       | <u>1,677,740</u>                    | <u>7,913,939</u>                    |
| Total liabilities   | <u>10,612,959</u>                         | <u>37,231,147</u>                       | <u>2,231,836</u>                    | <u>9,023,510</u>                    |
| <b>NET ASSETS</b>   |   |   |                                     |                                     |
| Invested in capital assets, net of related debt   | 76,349,456                                | 51,112,339                              | 50,928,419                          | 51,038,712                          |
| Restricted:   |   |   |                                     |                                     |
| Capital projects  | (893,311)                                 | 8,109,756                               | 4,823,788                           | 7,484,920                           |
| Unrestricted  | <u>3,798,372</u>                          | <u>28,551,222</u>                       | <u>2,185,584</u>                    | <u>6,176,773</u>                    |
| Total net assets  | <u>\$ 79,254,517</u>                      | <u>87,773,317</u>                       | <u>57,937,791</u>                   | <u>64,700,405</u>                   |
| Adjustments to reflect the consolidation of internal<br>service fund activities related to enterprise funds |   |   |                                     |                                     |
| Net assets of business-type activities  |   |   |                                     |                                     |

The notes to the basic financial statements are an integral part of this statement.



| Enterprise Funds  |                              |                    |                    |                    |                        |                   |                   |
|-------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|-------------------|-------------------|
| Boat<br>Harbors   | Other<br>Enterprise<br>Funds | Totals             |                    |                    | Internal Service Funds |                   |                   |
|                   |                              | 2010               | 2009               | 2008               | 2010                   | 2009              | 2008              |
| 43,483            | 254,110                      | 2,846,557          | 3,490,505          | 2,863,523          | 451,437                | 259,454           | 436,374           |
| -                 | -                            | -                  | 153,444            | 351,117            | 57,653                 | 57,653            | 55,625            |
| 70,359            | 86,421                       | 2,440,820          | 2,148,974          | 1,803,947          | 54,450                 | 53,471            | 36,084            |
| 39,812            | 69,759                       | 2,089,206          | 1,968,673          | 1,699,757          | 35,361                 | 32,347            | 28,029            |
| 160,638           | -                            | 255,541            | 252,878            | 264,406            | 4,515,544              | 4,129,629         | 3,948,165         |
| 716,478           | -                            | 4,568,778          | 3,183,614          | 3,729,539          | -                      | -                 | -                 |
| -                 | -                            | 451,172            | 534,222            | 473,973            | -                      | -                 | -                 |
| -                 | -                            | -                  | -                  | 45,000             | -                      | -                 | -                 |
| 250,000           | -                            | 1,045,000          | 1,010,000          | 915,000            | -                      | -                 | -                 |
| <u>1,280,770</u>  | <u>410,290</u>               | <u>13,697,074</u>  | <u>12,742,310</u>  | <u>12,146,262</u>  | <u>5,114,445</u>       | <u>4,532,554</u>  | <u>4,504,277</u>  |
|                   |                              |                    |                    |                    |                        |                   |                   |
| 26,894            | -                            | 7,149,776          | 817,278            | 408,383            | -                      | -                 | -                 |
| 85,030            | 547,071                      | 3,240,618          | 2,973,944          | 2,872,558          | -                      | -                 | -                 |
| -                 | -                            | 789,082            | 468,222            | 288,981            | -                      | -                 | -                 |
| 47,614            | 88,716                       | 1,780,665          | 1,779,183          | 1,639,235          | 44,700                 | 40,440            | 31,859            |
| -                 | -                            | -                  | -                  | 2,881,714          | -                      | -                 | 59,963            |
| -                 | -                            | -                  | -                  | 153,444            | 260,089                | 59,754            | 117,407           |
| 312,828           | -                            | 326,777            | 371,410            | 417,085            | -                      | -                 | -                 |
| -                 | -                            | 7,864,672          | 7,800,303          | 7,372,448          | -                      | -                 | -                 |
| -                 | -                            | -                  | -                  | -                  | -                      | -                 | -                 |
| 9,960,000         | -                            | 37,010,001         | 38,055,000         | 39,065,000         | -                      | -                 | -                 |
| <u>10,432,366</u> | <u>635,787</u>               | <u>58,161,591</u>  | <u>52,265,340</u>  | <u>55,098,848</u>  | <u>304,789</u>         | <u>100,194</u>    | <u>209,229</u>    |
| <u>11,713,136</u> | <u>1,046,077</u>             | <u>71,858,665</u>  | <u>65,007,650</u>  | <u>67,245,110</u>  | <u>5,419,234</u>       | <u>4,632,748</u>  | <u>4,713,506</u>  |
|                   |                              |                    |                    |                    |                        |                   |                   |
| 35,676,646        | 19,864,977                   | 284,970,549        | 267,146,690        | 245,204,998        | 8,629,328              | 6,353,883         | 6,500,273         |
| 3,301,654         | 9,433,989                    | 32,260,796         | 34,415,672         | 40,102,070         | -                      | -                 | -                 |
| <u>4,119,231</u>  | <u>6,161,589</u>             | <u>50,992,771</u>  | <u>45,090,876</u>  | <u>36,830,876</u>  | <u>10,325,093</u>      | <u>10,651,008</u> | <u>9,386,597</u>  |
| <u>43,097,531</u> | <u>35,460,555</u>            | <u>368,224,116</u> | <u>346,653,238</u> | <u>322,137,944</u> | <u>18,954,421</u>      | <u>17,004,891</u> | <u>15,886,870</u> |
|                   |                              |                    |                    |                    |                        |                   |                   |
|                   |                              | 5,429,945          | 5,950,732          | 5,625,680          |                        |                   |                   |
| \$                |                              | <u>373,654,061</u> | <u>352,603,970</u> | <u>327,763,624</u> |                        |                   |                   |

## CITY and BOROUGH OF JUNEAU

## Proprietary Funds

## Statement of Revenues, Expenses, and Changes in Net Assets

For the fiscal year ended June 30, 2010

with comparative total amounts for 2009 and 2008

|  | Business-type Activities                  |   |                                     |                                     |
|--|---|---|-------------------------------------|-------------------------------------|
|  | Juneau<br>International<br><u>Airport</u> | Bartlett<br>Regional<br><u>Hospital</u> | Areawide<br>Water<br><u>Utility</u> | Areawide<br>Sewer<br><u>Utility</u> |
| <b>OPERATING REVENUES</b>  |   |   |                                     |                                     |
| Charges for services:  |   |   |                                     |                                     |
| Unpledged  | \$ 2,046,709                              | -                                       | -                                   | -                                   |
| Pledged as security for revenue bonds                              | -   | 82,555,726                              | 3,787,369                           | 8,253,146                           |
| Building and land rentals or sales                                 | 2,303,958                                 | 84,955                                  | -                                   | -                                   |
| Total operating revenues   | <u>4,350,667</u>                          | <u>82,640,681</u>                       | <u>3,787,369</u>                    | <u>8,253,146</u>                    |
| <b>OPERATING EXPENSES</b>  |   |   |                                     |                                     |
| Salaries and fringe benefits                                       | 2,274,420                                 | 45,021,405                              | 1,791,043                           | 4,010,138                           |
| Contracted services  | 934,284                                   | 15,918,999                              | 68,836                              | 223,746                             |
| Materials and utilities  | 1,056,749                                 | 9,322,650                               | 445,836                             | 1,897,413                           |
| Insurance premiums   | -   | -                                       | -                                   | -                                   |
| Claims   | -   | -                                       | -                                   | -                                   |
| Other  | 556,295                                   | 2,712,578                               | 575,080                             | 1,023,773                           |
|  | <u>4,821,748</u>                          | <u>72,975,632</u>                       | <u>2,880,795</u>                    | <u>7,155,070</u>                    |
| Depreciation   | 3,175,182                                 | 6,270,565                               | 2,590,774                           | 2,743,692                           |
| Total operating expenses   | <u>7,996,930</u>                          | <u>79,246,197</u>                       | <u>5,471,569</u>                    | <u>9,898,762</u>                    |
| Operating income (loss)  | <u>(3,646,263)</u>                        | <u>3,394,484</u>                        | <u>(1,684,200)</u>                  | <u>(1,645,616)</u>                  |
| <b>NONOPERATING INCOME (EXPENSES)</b>                              |   |   |                                     |                                     |
| Interest income  | 102,908                                   | 754,924                                 | 189,017                             | 173,337                             |
| Federal grants   | 136,899                                   | -                                       | -                                   | -                                   |
| State sources  | 156,459                                   | 1,474,565                               | 67,388                              | 134,087                             |
| Amortization of bond issuance costs                                | (459)                                     | (16,684)                                | (4,340)                             | -                                   |
| Interest expense   | -   | (1,305,502)                             | (62,809)                            | (110,516)                           |
| Gain (loss) on disposal of assets                                  | -   | 4,252                                   | -                                   | -                                   |
| Net nonoperating revenues  | <u>395,807</u>                            | <u>911,555</u>                          | <u>189,256</u>                      | <u>196,908</u>                      |
| Income (loss) before contributions,<br>transfers and special items | <u>(3,250,456)</u>                        | <u>4,306,039</u>                        | <u>(1,494,944)</u>                  | <u>(1,448,708)</u>                  |
| Capital contributions  | 13,567,347                                | 536,697                                 | 240,111                             | 1,647,920                           |
| Transfers from other funds   | 2,271,000                                 | 1,146,000                               | -                                   | -                                   |
| Transfers to other funds   | -   | -                                       | -                                   | (106,483)                           |
| Special item - NPO/OPEB write off                                  | -   | -                                       | -                                   | -                                   |
| Change in net assets   | <u>12,587,891</u>                         | <u>5,988,736</u>                        | <u>(1,254,833)</u>                  | <u>92,729</u>                       |
| Total net assets - beginning                                       | <u>66,666,626</u>                         | <u>81,784,581</u>                       | <u>59,192,624</u>                   | <u>64,607,676</u>                   |
| Total net assets - ending  | \$ <u><u>79,254,517</u></u>               | <u><u>87,773,317</u></u>                | <u><u>57,937,791</u></u>            | <u><u>64,700,405</u></u>            |

Adjustments to reflect the consolidation of internal  
service fund activities related to enterprise funds  
Change in net assets of business-type activities (pages 18 and 19)

The notes to the basic financial statements are an integral part of this statement.





| Enterprise Funds |                              |             |             |             |                        |            |            |
|------------------|------------------------------|-------------|-------------|-------------|------------------------|------------|------------|
| Boat<br>Harbors  | Other<br>Enterprise<br>Funds | Totals      |             |             | Internal Service Funds |            |            |
|                  |                              | 2010        | 2009        | 2008        | 2010                   | 2009       | 2008       |
| -                | 2,194,904                    | 4,241,613   | 4,105,276   | 3,915,693   | 20,778,747             | 20,069,773 | 19,117,624 |
| 2,273,232        | -                            | 96,869,473  | 89,979,378  | 82,229,675  | -                      | -          | -          |
| 767,099          | 620,893                      | 3,776,905   | 3,391,151   | 3,442,469   | -                      | -          | -          |
| 3,040,331        | 2,815,797                    | 104,887,991 | 97,475,805  | 89,587,837  | 20,778,747             | 20,069,773 | 19,117,624 |
| 1,241,363        | 1,052,523                    | 55,390,892  | 50,284,932  | 45,798,960  | 1,140,020              | 1,102,629  | 900,238    |
| 122,192          | 787,375                      | 18,055,432  | 17,372,989  | 16,207,490  | 304,627                | 286,017    | 303,929    |
| 490,984          | 197,665                      | 13,411,297  | 13,510,168  | 14,748,343  | 324,443                | 336,711    | 367,345    |
| -                | -                            | -           | -           | -           | 14,565,620             | 13,457,011 | 10,624,208 |
| -                | -                            | -           | -           | -           | 2,262,240              | 1,670,473  | 1,546,384  |
| 279,338          | 363,045                      | 5,510,109   | 5,744,507   | 4,898,592   | 1,169,364              | 1,219,238  | 1,190,826  |
| 2,133,877        | 2,400,608                    | 92,367,730  | 86,912,596  | 81,653,385  | 19,766,314             | 18,072,079 | 14,932,930 |
| 799,256          | 949,493                      | 16,528,962  | 15,874,961  | 14,980,222  | 1,578,699              | 1,384,734  | 1,324,760  |
| 2,933,133        | 3,350,101                    | 108,896,692 | 102,787,557 | 96,633,607  | 21,345,013             | 19,456,813 | 16,257,690 |
| 107,198          | (534,304)                    | (4,008,701) | (5,311,752) | (7,045,770) | (566,266)              | 612,960    | 2,859,934  |
| 318,330          | 187,803                      | 1,726,319   | 2,803,658   | 2,242,609   | 139,643                | 161,855    | 191,929    |
| -                | -                            | 136,899     | 152,820     | 135,104     | 2,265,306              | 178,548    | 174,625    |
| 415,744          | 34,932                       | 2,283,175   | 1,203,451   | 1,041,995   | 31,941                 | 70,535     | 57,178     |
| (7,791)          | -                            | (29,274)    | (29,670)    | (33,722)    | -                      | -          | -          |
| (486,806)        | -                            | (1,965,633) | (1,999,994) | (2,067,282) | (8,991)                | (4,979)    | (6,953)    |
| (422,657)        | (54,893)                     | (473,298)   | (20,768)    | -           | 87,897                 | 39,139     | 18,415     |
| (183,180)        | 167,842                      | 1,678,188   | 2,109,497   | 1,318,704   | 2,515,796              | 445,098    | 435,194    |
| (75,982)         | (366,462)                    | (2,330,513) | (3,202,255) | (5,727,066) | 1,949,530              | 1,058,058  | 3,295,128  |
| 242,186          | 599,607                      | 16,833,868  | 13,426,177  | 9,106,125   | -                      | -          | -          |
| 400,000          | 3,362,506                    | 7,179,506   | 12,659,220  | 7,979,300   | -                      | -          | 4,400      |
| -                | (5,500)                      | (111,983)   | (1,249,562) | (354,449)   | -                      | -          | -          |
| -                | -                            | -           | 2,881,714   | -           | -                      | 59,963     | -          |
| 566,204          | 3,590,151                    | 21,570,878  | 24,515,294  | 11,003,910  | 1,949,530              | 1,118,021  | 3,299,528  |
| 42,531,327       | 31,870,404                   |             |             |             | 17,004,891             | 15,886,870 | 12,587,342 |
| 43,097,531       | 35,460,555                   |             |             |             | 18,954,421             | 17,004,891 | 15,886,870 |
|                  |                              | (520,787)   | 325,052     | 1,587,650   |                        |            |            |
| \$               |                              | 21,050,091  | 24,840,346  | 12,591,560  |                        |            |            |

## CITY and BOROUGH OF JUNEAU

## Proprietary Funds

## Statement of Cash Flows

For the fiscal year ended June 30, 2010  
with comparative total amounts for 2009 and 2008

|  | Business-type Activities           |                                  |                              |                              |
|--|------------------------------------|----------------------------------|------------------------------|------------------------------|
|  | Juneau<br>International<br>Airport | Bartlett<br>Regional<br>Hospital | Areawide<br>Water<br>Utility | Areawide<br>Sewer<br>Utility |
| Increase (decrease) in cash and cash equivalents:                          |                                    |                                  |                              |                              |
| Cash flows from operating activities:                                      |                                    |                                  |                              |                              |
| Cash receipts from customers   | \$ 4,434,890                       | 81,345,779                       | 3,750,478                    | 8,125,345                    |
| Payments to suppliers for goods and services                               | (2,118,697)                        | (22,203,200)                     | (650,952)                    | (2,484,943)                  |
| Payments to employees for services   | (2,237,806)                        | (44,768,621)                     | (1,772,282)                  | (3,950,854)                  |
| Payments for interfund exchange transactions                               | (380,191)                          | (6,473,399)                      | (349,210)                    | (707,161)                    |
| Net cash provided (used) by operating activities                           | (301,804)                          | 7,900,559                        | 978,034                      | 982,387                      |
| Cash flows from noncapital financing activities:                           |                                    |                                  |                              |                              |
| Transfers to other funds   | -                                  | -                                | -                            | (106,483)                    |
| Transfers from other funds   | 2,271,000                          | 1,146,000                        | -                            | -                            |
| Cash from federal sources  | 136,899                            | -                                | -                            | -                            |
| Cash from state sources  | 156,459                            | 1,474,565                        | 67,388                       | 134,087                      |
| Net cash provided by noncapital financing activities                       | 2,564,358                          | 2,620,565                        | 67,388                       | 27,604                       |
| Cash flows from capital and related financing activities:                  |                                    |                                  |                              |                              |
| Cash received from revenue bonds   | -                                  | -                                | -                            | -                            |
| Cash received from long-term loan  | 6,713,457                          | -                                | -                            | 432,491                      |
| Cash paid for bond issuance costs  | -                                  | -                                | -                            | -                            |
| Cash received on disposal of assets  | -                                  | -                                | -                            | -                            |
| Cash received from capital contribution - Federal and State capital grants | 6,638,647                          | -                                | 295,997                      | 1,387,528                    |
| Cash received from capital contribution                                    | 770,592                            | 536,697                          | 66,952                       | 75,528                       |
| Cash paid for acquisition and construction of capital assets               | (18,301,959)                       | (4,933,762)                      | (944,061)                    | (4,451,030)                  |
| Principal paid on general obligation bond maturities                       | -                                  | -                                | -                            | -                            |
| Principal paid on revenue bond maturities                                  | -                                  | (555,000)                        | (176,500)                    | (38,500)                     |
| Principal paid on long-term loans and contracts                            | -                                  | (153,444)                        | (70,000)                     | (381,172)                    |
| Interest paid on bonds and contracts                                       | -                                  | (1,323,472)                      | (63,948)                     | (109,986)                    |
| Net cash used by capital and related financing activities                  | (4,179,263)                        | (6,428,981)                      | (891,560)                    | (3,085,141)                  |
| Cash flows from investing activities:                                      |                                    |                                  |                              |                              |
| Earnings from invested proceeds  | 102,908                            | 754,924                          | 189,017                      | 173,337                      |
| Net cash provided by investing activities                                  | 102,908                            | 754,924                          | 189,017                      | 173,337                      |
| Net increase (decrease) in cash and cash equivalents:                      | (1,813,801)                        | 4,847,067                        | 342,879                      | (1,901,813)                  |
| Cash and cash equivalents at beginning of year                             | 7,281,670                          | 21,342,376                       | 6,155,416                    | 13,396,454                   |
| Cash and cash equivalents at end of year                                   | \$ 5,467,869                       | 26,189,443                       | 6,498,295                    | 11,494,641                   |



| Enterprise Funds   |                              |                     |                     |                     |                        |                    |                   |
|--------------------|------------------------------|---------------------|---------------------|---------------------|------------------------|--------------------|-------------------|
| Boat<br>Harbors    | Other<br>Enterprise<br>Funds | Totals              |                     |                     | Internal Service Funds |                    |                   |
|                    |                              | 2010                | 2009                | 2008                | 2010                   | 2009               | 2008              |
| 3,383,743          | 2,768,296                    | 103,808,531         | 95,781,799          | 87,093,594          | 20,778,747             | 20,071,623         | 19,530,138        |
| (685,547)          | (1,093,584)                  | (29,236,923)        | (27,747,050)        | (27,246,656)        | (18,016,929)           | (16,964,600)       | (14,047,894)      |
| (1,247,633)        | (999,843)                    | (54,977,039)        | (49,531,047)        | (45,583,724)        | (1,131,767)            | (1,072,343)        | (914,507)         |
| (241,701)          | (310,104)                    | (8,461,766)         | (8,079,564)         | (7,728,246)         | -                      | -                  | -                 |
| <u>1,208,862</u>   | <u>364,765</u>               | <u>11,132,803</u>   | <u>10,424,138</u>   | <u>6,534,968</u>    | <u>1,630,051</u>       | <u>2,034,680</u>   | <u>4,567,737</u>  |
| -                  | (5,500)                      | (111,983)           | (1,249,562)         | (349,799)           | -                      | -                  | 4,400             |
| 400,000            | 3,362,506                    | 7,179,506           | 12,659,220          | 7,974,650           | 403,548                | 174,625            | 5,709             |
| -                  | -                            | 136,899             | 152,820             | 135,104             | 31,941                 | 70,535             | 57,178            |
| 415,744            | 34,932                       | 2,283,175           | 1,203,451           | 1,041,995           | -                      | -                  | -                 |
| <u>815,744</u>     | <u>3,391,938</u>             | <u>9,487,597</u>    | <u>12,765,929</u>   | <u>8,801,950</u>    | <u>435,489</u>         | <u>245,160</u>     | <u>67,287</u>     |
| -                  | -                            | -                   | -                   | 10,998,386          | -                      | -                  | -                 |
| -                  | -                            | 7,145,948           | 962,076             | 698,918             | 283,661                | -                  | -                 |
| -                  | -                            | -                   | (17,899)            | (70,545)            | -                      | -                  | -                 |
| -                  | -                            | -                   | -                   | -                   | 93,505                 | 44,060             | 18,415            |
| 577,424            | 599,607                      | 9,499,203           | 12,837,350          | 3,793,095           | -                      | -                  | -                 |
| -                  | -                            | 1,449,769           | 1,771,312           | 3,376,412           | -                      | -                  | -                 |
| (3,346,062)        | (3,023,037)                  | (34,999,911)        | (40,833,610)        | (26,743,603)        | (4,060,087)            | (1,186,186)        | (956,522)         |
| -                  | -                            | -                   | (45,000)            | (45,000)            | -                      | -                  | -                 |
| (240,000)          | -                            | (1,010,000)         | (915,000)           | (720,000)           | -                      | -                  | -                 |
| -                  | -                            | (604,616)           | (825,089)           | (2,219,026)         | (83,326)               | (55,625)           | (53,668)          |
| (512,644)          | -                            | (2,010,050)         | (2,045,250)         | (1,937,411)         | (8,991)                | (4,979)            | (6,953)           |
| <u>(3,521,282)</u> | <u>(2,423,430)</u>           | <u>(20,529,657)</u> | <u>(29,111,110)</u> | <u>(12,868,774)</u> | <u>(3,775,238)</u>     | <u>(1,202,730)</u> | <u>(998,728)</u>  |
| 318,330            | 187,803                      | 1,726,319           | 2,803,658           | 2,242,608           | 139,643                | 161,855            | 191,929           |
| <u>318,330</u>     | <u>187,803</u>               | <u>1,726,319</u>    | <u>2,803,658</u>    | <u>2,242,608</u>    | <u>139,643</u>         | <u>161,855</u>     | <u>191,929</u>    |
| (1,178,346)        | 1,521,076                    | 1,817,062           | (3,117,385)         | 4,710,752           | (1,570,055)            | 1,238,965          | 3,828,225         |
| 12,868,952         | 14,760,360                   | 75,805,228          | 78,922,613          | 74,211,861          | 14,649,086             | 13,410,121         | 9,581,896         |
| <u>11,690,606</u>  | <u>16,281,436</u>            | <u>77,622,290</u>   | <u>75,805,228</u>   | <u>78,922,613</u>   | <u>13,079,031</u>      | <u>14,649,086</u>  | <u>13,410,121</u> |

(Continued)

CITY and BOROUGH OF JUNEAU

Proprietary Funds

Statement of Cash Flows, continued

For the fiscal year ended June 30, 2010

with comparative total amounts for 2009 and 2008

|  | Business-type Activities           |                                  |                              |                              |
|--|------------------------------------|----------------------------------|------------------------------|------------------------------|
|  | Juneau<br>International<br>Airport | Bartlett<br>Regional<br>Hospital | Areawide<br>Water<br>Utility | Areawide<br>Sewer<br>Utility |
| Reconciliation of operating income (loss) to net cash provided by operating activities:          |                                    |                                  |                              |                              |
| Operating income (loss)  | \$ (3,646,263)                     | 3,394,484                        | (1,684,200)                  | (1,645,616)                  |
| Adjustments to reconcile net operating loss to net cash provided (used) by operating activities: |                                    |                                  |                              |                              |
| Depreciation   | 3,175,182                          | 6,270,565                        | 2,590,774                    | 2,743,692                    |
| Special Item - NPO/OPEB Write Off  | -                                  | -                                | -                            | -                            |
| (Increase) decrease in assets:   |                                    |                                  |                              |                              |
| Accounts receivable  | (238,657)                          | (2,559,443)                      | (34,871)                     | (127,801)                    |
| Due from State of Alaska   | -                                  | -                                | -                            | -                            |
| Due from Federal government  | -                                  | -                                | -                            | -                            |
| Other receivables  | -                                  | (155,459)                        | -                            | -                            |
| Inventories  | 23,513                             | (74,593)                         | 28,997                       | (52,673)                     |
| Prepaid expenses   | -                                  | (9,249)                          | -                            | -                            |
| Increase (decrease) in liabilities:  |                                    |                                  |                              |                              |
| Accounts payable   | 24,927                             | (638,161)                        | 64,468                       | (4,847)                      |
| Accrued salaries payable   | 27,678                             | 237,365                          | 3,919                        | 13,538                       |
| Accrued annual leave and compensation time   | 8,936                              | 15,419                           | 14,842                       | 45,746                       |
| Deferred revenues  | 322,880                            | 1,420,000                        | (2,020)                      | -                            |
| Pension benefit payable  | -                                  | -                                | -                            | -                            |
| Accrued and other liabilities  | -                                  | (369)                            | (3,875)                      | 10,348                       |
| Total adjustments  | 3,344,459                          | 4,506,075                        | 2,662,234                    | 2,628,003                    |
| Net cash provided (used) by operating activities   | \$ (301,804)                       | 7,900,559                        | 978,034                      | 982,387                      |
| Noncash activities from investing, capital and related financing:                                |                                    |                                  |                              |                              |
| Receivable from capital contribution - Federal and State grants                                  | \$ (6,158,108)                     | -                                | 120,277                      | (209,419)                    |
| Receivable from capital contribution - Special Assessment  | -                                  | -                                | 2,560                        | 24,546                       |
|  | \$ (6,158,108)                     | -                                | 122,837                      | (184,873)                    |

The notes to the basic financial statements are an integral part of this statement.



| Enterprise Funds |                              |                    |                   |                    |                        |                  |                  |
|------------------|------------------------------|--------------------|-------------------|--------------------|------------------------|------------------|------------------|
| Boat<br>Harbors  | Other<br>Enterprise<br>Funds | Totals             |                   |                    | Internal Service Funds |                  |                  |
|                  |                              | 2010               | 2009              | 2008               | 2010                   | 2009             | 2008             |
| 107,198          | (534,304)                    | (4,008,701)        | (5,311,752)       | (7,045,770)        | (566,266)              | 612,960          | 2,859,934        |
| 799,256          | 949,493                      | 16,528,962         | 15,874,961        | 14,980,222         | 1,578,699              | 1,384,734        | 1,324,760        |
| -                | -                            | -                  | 2,881,714         | -                  | -                      | 59,963           | -                |
| 312,155          | 52,753                       | (2,595,864)        | (1,602,992)       | (2,810,791)        | -                      | -                | -                |
| -                | (34,161)                     | (34,161)           | -                 | -                  | -                      | -                | -                |
| -                | -                            | -                  | -                 | 45,000             | -                      | -                | -                |
| -                | -                            | (155,459)          | 275,670           | (119,507)          | -                      | 1,850            | 412,514          |
| -                | -                            | (74,756)           | (95,621)          | (206,257)          | 32,478                 | (3,227)          | 13,681           |
| -                | -                            | (9,249)            | (231,571)         | (74,529)           | (1,011)                | 3,429            | 57,918           |
| (34,734)         | (55,603)                     | (643,950)          | 1,137,262         | 1,308,442          | 191,983                | (176,816)        | 23,773           |
| (10,596)         | 19,942                       | 291,846            | 345,027           | 259,916            | 979                    | 17,387           | 507              |
| 4,326            | 32,738                       | 122,007            | 408,858           | 383,954            | 7,274                  | 12,899           | (8,004)          |
| 31,257           | (66,093)                     | 1,706,024          | (366,684)         | 391,055            | -                      | -                | -                |
| -                | -                            | -                  | (2,881,714)       | (428,634)          | -                      | (59,963)         | (6,772)          |
| -                | -                            | 6,104              | (9,020)           | (148,133)          | 385,915                | 181,464          | (110,574)        |
| <u>1,101,664</u> | <u>899,069</u>               | <u>15,141,504</u>  | <u>15,735,890</u> | <u>13,580,738</u>  | <u>2,196,317</u>       | <u>1,421,720</u> | <u>1,707,803</u> |
| <u>1,208,862</u> | <u>364,765</u>               | <u>11,132,803</u>  | <u>10,424,138</u> | <u>6,534,968</u>   | <u>1,630,051</u>       | <u>2,034,680</u> | <u>4,567,737</u> |
| 335,238          | (34,161)                     | (5,946,173)        | 1,138,767         | (1,975,583)        | -                      | -                | -                |
| -                | -                            | 27,106             | 43,712            | 38,965             | -                      | -                | -                |
| <u>335,238</u>   | <u>(34,161)</u>              | <u>(5,919,067)</u> | <u>1,182,479</u>  | <u>(1,936,618)</u> | <u>-</u>               | <u>-</u>         | <u>-</u>         |

## Fiduciary Funds

## Comparative Statement of Fiduciary Assets and Liabilities

*June 30, 2010, 2009 and 2008*

|                               | Agency Funds        |                  |                  |
|-------------------------------|---------------------|------------------|------------------|
|                               | <u>2010</u>         | <u>2009</u>      | <u>2008</u>      |
| <b>ASSETS</b>                 |                     |                  |                  |
| Equity in central treasury    | \$ 1,074,594        | 1,026,703        | 1,002,447        |
| Plant and equipment           | <u>7,588</u>        | <u>7,588</u>     | <u>7,588</u>     |
| Total assets                  | <u>\$ 1,082,182</u> | <u>1,034,291</u> | <u>1,010,035</u> |
| <b>LIABILITIES</b>            |                     |                  |                  |
| Accrued and other liabilities | <u>1,082,182</u>    | <u>1,034,291</u> | <u>1,010,035</u> |
| Total liabilities             | <u>\$ 1,082,182</u> | <u>1,034,291</u> | <u>1,010,035</u> |

The notes to the basic financial statements are an integral part of this statement.

*June 30, 2010*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City and Borough of Juneau, Alaska (CBJ) has a population of an estimated 31,000 living within an area of 3,248 square miles making it the largest area city in the country. The population grows to approximately 500,000 during the summer when cruise ships frequent our port. Juneau is the capital of Alaska and located in the panhandle of Alaska along the British Columbia coast. The CBJ was formed as a unified government by a Home Rule Charter on July 1, 1970 under the provisions of Alaska Statutes, Title 29, as amended.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989 are not applied in the preparation of the financial statements of the business-type activities and enterprise funds in accordance with GASB Statement No. 20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

**A. REPORTING ENTITY**

The CBJ operates under an assembly-manager form of government and provides the following services; general administrative, education, planning and zoning, port, boat harbors, airport, sewer and water utility, hospital, ski resort, parking and library and, as approved by the citizens, road services, fire service, police, recreation, capital transit, land management, tourism and conventions, gravel pits, hazardous waste disposal, and recycling.

The financial statements of the reporting entity include those of the CBJ (the primary government) and its component unit the City and Borough of Juneau School District (School District). The component unit is discussed below and is included in the reporting entity because of its financial dependence on the CBJ even though the voters elect the School Board.

The Assembly appoints the members of the Airport Board, Docks and Harbors Board and the Bartlett Regional Hospital Board to oversee routine operating activities. The entities are not legally separate from the CBJ and they are considered part of the primary government for financial reporting purposes.

**Discretely Presented Component Unit**

The financial data of the component unit included in the financial reporting entity meets the criteria for discrete presentation and is combined in the component unit column in the financial statements. It is reported in a separate column to emphasize that it is legally separate from the CBJ. The School District issues separate financial statements and has a June 30 year-end. Complete financial statements of the School District can be obtained from their administrative office at 10014 Crazy Horse Drive, Juneau, AK 99801.

The CBJ Assembly (Assembly) approves the total annual budget of the School District and may, during the year, increase or decrease the total appropriation. The Assembly approved the borrowing of monies and issuance of bonds for the School District to finance the acquisition and construction of the school facilities. CBJ retains ownership of the educationally related capital assets and has delegated the operational responsibility for public education to the School District.

**Joint Ventures**

CBJ participates in two joint ventures with a private corporation to lease property for the development of certain mineral rights. The joint venture agreement gives CBJ the authority to appoint one-half of the board members, but no authority to direct action by itself. The private sector partner maintains the operation and fiscal control of joint venture activities. CBJ, as a partner, has access to the joint venture's resources with the concurrence of the other partner. A substantial portion of the benefits generated by the joint ventures is retained by the private sector partner and not available to the general public. CBJ has not provided special support or financing arrangements for joint venture operations.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements with the exception of the internal service funds, that are reported as governmental or business type as determined by their primary services. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.



June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

The statement of net assets presents the financial condition of the governmental and business-type activities of the CBJ at year-end. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the governmental, proprietary and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

#### Measurement Focus

**Government-wide Financial Statements** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the CBJ are included on the statement of net assets. The statement of activities reports revenues and expenses.

**Fund Financial Statements** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statements of changes in fund net assets present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the CBJ finances and meets the cash flow needs of its proprietary activities.

#### Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange Transactions** - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the CBJ, the phrase "available for exchange transactions" means expected to be received within sixty days of year-end.

**Revenues - Non-exchange Transactions** - Nonexchange transactions, in which the CBJ receives value without directly giving equal value, in return, include sales taxes, property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the CBJ must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the CBJ on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

**Unearned Revenue** - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

**Expenses/Expenditures** - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

#### Financial Statement Presentation

The CBJ reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Roaded Service Area Fund* accounts for revenues and expenditures related to the roaded service area within the City and Borough of Juneau. The services provided include parks and recreation, public works, street, and police.

The *Sales Tax Fund* accounts for the revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

The *Lands Fund* accounts for revenues and expenditures relating to land sales, non-enterprise fund leases and gravel sales.

The *General Debt Service Fund* accounts for the principal, interest and fiscal charges on all general obligation debt and property purchase agreements, except for the debt and property purchase agreements attributable to the Proprietary fund Types. Revenues are from interest earned on unspent bond proceeds.

The *Schools Capital Projects Funds* account for capital improvement projects for construction, major maintenance and renovation of school buildings.

The CBJ reports the following major enterprise funds:

The *Juneau International Airport* accounts for operations, maintenance, capital improvements and expansion of the Juneau International Airport. Its major revenues consist of property leases, airport user fees, fuel flowage fees, service charges, concessions and short-term rental agreements.

The *Bartlett Regional Hospital fund* accounts for the health care and other services provided by the city owned and operated hospital.

The *Areawide Water Utility fund* accounts for the provision of water treatment and distribution to the residents and commercial users of the CBJ.

The *Areawide Sewer Utility fund* accounts for provision of collection and treatment of wastewater to the residents and commercial users of the CBJ.

The *Boat Harbors fund* accounts for operations, maintenance and capital improvements to the four City-owned boat harbors and numerous launch ramps.

Additionally, the CBJ reports the following fund types:

#### Governmental Fund Types:

**Special Revenue Funds** account for operating fund activities financed by specific revenue sources that are restricted for specified purposes. Examples include transportation and taxes.

**Debt Service Funds** account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds** account for the acquisition or construction of major CBJ capital facilities financed by bond proceeds and sales tax proceeds. Capital Projects Funds are used to account for financing resources to be used for acquisition or construction of major capital facilities (other than those financed by Proprietary Fund Types).

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## NOTES TO BASIC FINANCIAL STATEMENTS

*Permanent Funds* account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the CBJ programs.

**Proprietary Fund Types:**

*Enterprise Funds* account for the activities for which fees are charged to external users for goods or services. This fund type is also used when the activity is financed with the debt that is secured by a pledge of the net revenues from the fees. The CBJ's Dock and Waste Management are reported in this type.

*Internal Service Funds* account for goods or services provided primarily to other agencies or funds of the CBJ, rather than to the general public. These goods and services include risk management, health-related fringe benefits, fleet, and fleet management. In the government-wide statements, internal service funds are allocated based on the history of its primary customers. Central equipment services are allocated to the governmental activities while risk management services are allocated to business-type activities.

**Fiduciary Fund Types:**

*Agency Funds* report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others. Activities include maintenance of state sources for housing and food for individuals deemed incapable of managing these monies, and of private sources to be used for future construction of the Juneau Golf Course, and promotion of the relationship between Juneau and her sister cities, historical projects, and the local library infrastructure.

**D. ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY**

**Equity in Central Treasury**

This account represents a fund's equity in cash and investments of the central treasury of CBJ. All investments are stated at fair value. For funds with a negative equity in the central treasury, the amount is shown as an interfund payable to the General Fund.

**Cash and Cash Equivalents**

On the statement of cash flows for the proprietary funds, the CBJ has defined cash and cash equivalents as deposits maintained in the central treasury.

**Receivables**

All trade and property tax receivables are reported net of an allowance for uncollectibles.

**Inventories**

Inventories, principally supplies, for all proprietary funds and certain government funds with material inventories, are valued at either cost or first-in, first-out (FIFO) using the consumption method. The remaining governmental fund inventories are accounted for as expenditures at the time of purchase.

**Investments**

Generally, investments are reported at fair value. Additional disclosures describing investments are provided in Note 3.

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2010, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

**Restricted Assets**

All resources related to the construction of new capital assets and other expenses are recorded as restricted assets in the respective enterprise funds. Any reimbursements from outside sources for these projects are restricted accordingly.

Liabilities payable from these restricted assets include accounts payable, deferred revenue, and interfund payables to the general fund.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The threshold for capitalization of assets is individual cost of \$5,000 or more and an estimated useful life in excess of three years. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of acquisition.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight-line method (half-year convention the year the asset is placed in service) over the following estimated useful lives:

| <u>Assets</u>                                 | <u>Years</u> |
|---|--------------|
| Buildings                                     | 5-40         |
| Building improvements                         | 5-40         |
| Public domain infrastructure                  | 15-40        |
| Parking areas and garages                     | 30-40        |
| Water and sewer systems                       |              |
| Treatment, distribution and reservoir systems | 20-50        |
| Lift stations, interceptors and laterals      | 20-40        |
| Motor vehicles and motorized equipment        | 3-12         |
| Furniture, machinery and equipment            | 5-28         |

#### Compensated Absences

CBJ employees earn personal leave rather than separate vacation and sick leave. Unpaid personal leave is accrued and reported as a liability in the period earned. In Governmental Fund Types, leave is recorded as an expenditure when it is due. In Proprietary Fund Types, leave is recorded as an expense when it is earned.

#### Deferred Revenue

Property taxes receivable but not collected within 60 days of year-end have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

#### Retirement Plans

All full-time employees of CBJ and the School District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). CBJ and the School District accrue and fund pension costs as incurred.

#### Long-term Note Receivable

CBJ has received various grants from the State to stimulate low-income housing and small business development. No interest loans were made for construction of low-income housing and small business development. As the loans are repaid the funds are used to make additional loans or grants for similar purposes. Other interest bearing loans are related to the purchase of land from the CBJ.

The activities relating to these loans are recorded in the Low-income Housing, Community Development Block Grant and Lands Special Revenue Funds.

#### General Obligation Bonds

General obligation bonds are reported on the government-wide statements or in the respective Enterprise Funds. The debt is recorded in the funds responsible for retiring the debt.

#### Revenue Bonds

Revenue bonds are interest-bearing bonds that are issued by a government in anticipation of revenues to be received at a later date. The bonds are paid from the revenue to which it is related.

#### Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

##### *Fund Balance*

Generally, fund balance represents the difference between the current assets and current liabilities. The CBJ reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

##### *Net Assets*

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the expended and outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted

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## NOTES TO BASIC FINANCIAL STATEMENTS

when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted.

The CBJ applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

#### ***Reservations***

Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reserved fund balances reflect either: 1) funds legally segregated for specific purposes or use or 2) assets which, by their nature, are not available for current appropriation and expenditure. Unreserved fund balances reflect the balances available for appropriation for the general purposes of the fund.

#### ***Unreserved fund Balance - Designated***

Designations represent management's self-imposed limitations on the use of otherwise available current financial resources.

### **E. REVENUES AND EXPENDITURES/EXPENSES**

In the government-wide statement of activities, revenues and expenses are segregated by activity (governmental or business-type), then further by function (e.g. administration, education, public transportation, etc). Additionally, revenues are classified between program and general revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

#### **Reimbursements**

Reimbursement transactions occur when an expenditure is initially made from one fund but which is more appropriately applicable to another fund. These items are recorded as expenditures and expenses in the fund initially charged. An example of this type of transaction is when the Fire Service Area pays all fire protection costs, including those for the General Fund. The expenditures are transferred to the General Fund with a corresponding reduction of expenditures in the Fire Service Area Special Revenue Fund.

#### **Interfund Services Provided and Used**

Because governmental units operate with a number of funds, with each individual fund performing its specific functions, there are instances where funds are required to do business with each other. This business can be categorized as either an interfund transaction or an interfund transfer.

Interfund transactions are divided into two categories: exchange type activity and reimbursement transactions. Exchange type activities are those transactions that would be treated as revenues, expenditures or expenses if they involved parties external to CBJ. These types of transactions are accounted for as ordinary revenues, expenditures or expenses of the funds involved. An example of this type of transaction is when the Parks and Recreation Department buys water from the Water Department. This transaction is treated as an expenditure to the Parks and Recreation Department and as a revenue to the Water Department.

Interfund transfers are transfers between funds or the component unit that are required when revenue is generated in one fund and expenditures are paid from another fund. The majority of the transfers occur with respect to capital projects where General Fund and Special Revenue Fund monies are transferred to finance various capital projects.

**Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Comparative data/reclassifications**

Comparative total data for the prior two years have been presented for all statements, schedules and presentations except for budget to actual statements and partial fund type combining schedules. This three-year presentation is consistent with prior year presentations and prior year data have been reclassified in order to be consistent with the current year's presentation.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY****A. BUDGETARY INFORMATION**

CBJ prepares, reviews, approves and appropriates a biennial operating budget on a July 1 to June 30 fiscal year. Future appropriation will continue to be on an annual basis to comply with Charter provisions.

CBJ follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- The manager must submit to the Assembly, by April 5, the proposed operating budget for the fiscal year commencing July 1. The budget is a complete financial plan for all CBJ operations, including the education function. The budget is required to show reserves, estimated revenues from all sources, and proposed expenditures for all purposes.
- Public hearings are conducted between the submission and adoption dates to obtain taxpayer comments.
- The Assembly, by ordinance, must adopt by June 15, an operating budget for the following fiscal year.

The manager may transfer part or all of any unencumbered balance between classifications of expenditures within a department, excluding the education function. The Assembly must approve revisions to the total budget of any fund or department. Expenditures may not legally exceed budgeted appropriations. If during the fiscal year it is necessary to amend the originally adopted budget, the Assembly by ordinance may increase or decrease the original appropriation.

Formal budgetary integration is employed as a management control device during the year for all funds with adopted budgets. CBJ budgets on the modified-accrual basis plus encumbrances and compensated absences excluding capital leases for all Governmental Fund Types. Proprietary Fund Types are budgeted on a modified-accrual basis plus encumbrances, compensated absences and replacement reserve.

CBJ adopts annual budgets for all Government Fund Types (except for Community Development Block Grant (CDBG), Mental Health, Sustainability and Affordable Housing Special Revenue Funds and Capital Projects Funds) and Proprietary Fund Types. The budgets for CDBG, Mental Health, Sustainability and Affordable Housing are budgeted when grants are appropriated and budgets for capital improvement projects are budgeted on a project-length basis. Budget to Actual schedules are included for CDBG, Sustainability and Affordable Housing because of midyear appropriations. There is no reconciliation necessary for Mental Health since there is no revenue or expenditure activity. Budgeted amounts are as originally adopted or as amended by the Assembly during the fiscal year ended June 30, 2010. Amendments are due to new or amended grant awards from the State of Alaska or federal government and to revenues exceeding original estimates if intended to be spent during the current fiscal year.

The Assembly's policy is to maintain a general governmental emergency operating reserve of 5% of the operating budget in the General Fund (\$3.0 million for fiscal year 2010) and Roaded Service Area (\$1.3 million for fiscal year 2010). In addition, the Assembly, also supported by Juneau's voters, has a policy to build a \$10 million Sales Tax Fund Rainy Day Reserve, which had \$8.1 million reserved at June 30, 2010. This budget reserve is intended to help balance operations during difficult financial years.

The Assembly, as the oversight authority, approves the total annual budget of the School District. After adoption of the School District budget, the School District cannot exceed the total budget (legal level of control) without Assembly approval.

Appropriations lapse at year-end to the extent that they have not been expended or encumbered for all funds except Capital Project Funds, which lapse at project completion.

June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

## B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

|  | <u>Final<br/>Appropriation</u> | <u>Actual<br/>expenditures,<br/>expenses and other<br/>financing uses<br/>on budget basis</u> | <u>Excess</u> |
|--|--------------------------------|---|---------------|
| Excess of expenditures, expenses and other financing uses over appropriations in individual funds by department level for the year ended June 30, 2010 |                                |   |               |
| General Fund: Other - Nondepartmental  | \$ -                           | 1,803   | (1,803)       |
| Dock Enterprise Fund   | 1,495,475                      | 1,522,330   | (26,855)      |

## C. FUND DEFICITS

|   | <u>July 1, 2009<br/>Fund Balance<br/>(Deficit)</u> | <u>Net<br/>Change</u> | <u>June 30, 2010<br/>Fund Balance<br/>(Deficit)</u> |
|---|--|-----------------------|---|
| Special Revenue Funds - Fund Balance (Deficit): |  |                       |   |
| Eaglecrest                                      | (707,975)  | 113,362               | (594,613)   |

The fund deficit for Eaglecrest is being addressed in the biennial budget process. Eaglecrest will be a multi-year process to develop and implement the plan to correct the deficit position.

## NOTE 3 - CENTRAL TREASURY

CBJ uses a central treasury concept to account for cash and investments for all funds and the component unit. The financial activity of the central treasury is accounted for in the General Fund. In some instances funds may overdraw their available cash balance in the central treasury. Specific fund overdrafts are treated as short-term loans and are reported on the balance sheets as liabilities, "interfund payable to the General Fund." The corresponding receivable is reported as an asset on the balance sheet "interfund receivables from other funds." Specific fund overdrafts are not reported as part of central treasury investments included in the general fund balance sheet. The cash and investment total of \$ 187,239,772 reported in the statement of net assets as "equity in central treasury" represents the total actual central treasury balances as of June 30, 2010.

Investment income is allocated to funds when required by ordinance, regulation or bond covenant based on each fund's average monthly cash balance.

## Demand Deposits

CBJ had the following demand deposits at June 30, 2010:

|                 | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|-----------------|------------------------|---------------------|
| Demand deposits | \$ 5,061,893           | \$ 6,188,659        |

## Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party.

CBJ maintains a collateral agreement with a depository financial institution, First National Bank of Alaska (FNBA), in which FNBA pledges collateral held by a custodian, Bank of New York (BNY), as agent to CBJ. The minimum collateral balance is \$3 million. Deposits and investments in repurchase agreements that are not insured by the Federal Deposit Insurance Corporation are secured pursuant to the pledge agreement and the collateral covered by the pledge agreement held by the custodian.

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2010

**Investments**

A summary of CBJ's fixed income investments at June 30, 2010 is displayed below by type of instrument.

| <u>Investment Type</u>               | <u>Invertment Maturities (in years)</u> |                       |                      |                            | <u>June 30,<br/>2010</u> |
|--------------------------------------|---|-----------------------|----------------------|----------------------------|--------------------------|
|                                      | <u>Less<br/>Than 1</u>                  | <u>1-5</u>            | <u>6-10</u>          | <u>Greater<br/>Than 10</u> |                          |
| U.S. Treasury                        | \$ 1,932,326                            | \$ 4,917,852          | \$ 3,124,137         | \$ -                       | \$ 9,974,315             |
| Federal Agency                       | 11,342,005                              | 92,350,184            | 7,412,250            | -                          | 111,104,439              |
| Fed Agency pass through              | -                                       | -                     | 11,333               | 2,086,631                  | 2,097,964                |
| Asset-backed                         | -                                       | -                     | 779,468              | 2,390,239                  | 3,169,707                |
| Corporate                            | 612,027                                 | 11,933,011            | 6,771,412            | 323,701                    | 19,640,151               |
| Commercial Paper                     | 7,483,172                               | -                     | -                    | -                          | 7,483,172                |
| Certificate of Deposit               | 499,900                                 | -                     | -                    | -                          | 499,900                  |
| Managed pool accounts                | 161,454                                 | -                     | -                    | -                          | 161,454                  |
| Investment pool (AMLIP) <sup>1</sup> | 25,179,181                              | -                     | -                    | -                          | 25,179,181               |
| Total Fair Value                     | <u>\$ 47,210,065</u>                    | <u>\$ 109,201,047</u> | <u>\$ 18,098,600</u> | <u>\$ 4,800,571</u>        | <u>\$ 179,310,283</u>    |

<sup>1</sup> The Alaska Municipal League Investment Pool (AMLIP) is considered to be an external investment pool. Regulatory oversight of AMLIP is established by Alaska State Statute 37.23, which sets forth the requirements regarding authorized investments and reporting. The CBJ's share of the fair value in AMLIP is determined by the fair value per share of AMLIP's underlying portfolio. As of June 30, 2010, the fair value of CBJ's position in the pool approximates the value of CBJ's pool shares.

**Equity Investments**

A summary of CBJ's Mutual Fund investments at June 30, 2010 is displayed below:

| <u>Investment Type</u>  | <u>Cost</u>         | <u>Fair Value</u>   | <u>Unrealized<br/>Gain/(Loss)</u> |
|-------------------------|---------------------|---------------------|-----------------------------------|
| Total Bond Market Index | \$ 1,530,000        | \$ 1,853,265        | \$ 323,265                        |
| S&P 500 Index Fund      | 1,050,000           | 749,748             | (300,252)                         |
| Developed Markets Index | 420,000             | 264,583             | (155,417)                         |
| Total                   | <u>\$ 3,000,000</u> | <u>\$ 2,867,596</u> | <u>\$ (132,404)</u>               |

**Investment Policies**

CBJ's Finance Ordinance Code 57.25.020 authorizes CBJ to invest in the following securities:

Under internal portfolio management:

1. Obligations of, or obligations insured or guaranteed by, the United States or agencies or instrumentalities of the United States;
2. Commercial paper issued by corporations or businesses and rated at least A2/P2 by a nationally recognized rating service, and collateralized commercial paper with no time limit;
3. Bankers acceptances drawn on and accepted by a rated bank and eligible for rediscount with or purchase by Federal Reserve System banks;
4. Negotiable certificates of deposit issued by rated banks;
5. Nonnegotiable certificates of deposit secured as provided in Section 57.25.030;
6. Repurchase and reverse repurchase agreements secured by obligations insured or guaranteed by the United States or agencies or instrumentalities of the United States;
7. Bank obligations secured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or the National Credit Union Association;
8. U.S. dollar denominated corporate bonds and rated investment grade or higher by a nationally recognized rating agency at the time of purchase;
9. Mortgage-backed securities issued by an agency of the United States Government;
10. Custodial money market funds;
11. Loans to specified funds of the City and Borough for the purpose of capital acquisition, made as provided in Section 57.05.045;
12. An investment pool for public entities authorized by AS 37.23

Under external portfolio management:

In addition to the first nine items listed under internal portfolio management, the external manager may invest in the following:

1. Money market funds and other mutual funds;
2. Mortgage-backed securities, collateralized mortgage obligations, and asset backed securities rated A or higher by a nationally recognized rating agency at the time of purchase;
3. Futures and options subject to certain limitations.



June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

Under long portfolio management:

1. *Domestic fixed income*: Securities issued in the United States matching security types, quality and maturity ranges contained in the Lehman Aggregate Index;
2. *Domestic equity*: Common and preferred stock issued by companies domiciled in the United States, and traded on a domestic stock exchange, or traded through the National Association of Securities Dealers Automated Quotation (NASDAQ) system;
3. *International equity*: Common and preferred stock issued by companies domiciled outside the United States, primarily in developed countries, as defined by the Morgan Stanley Capital International's (MSCI's) - Europe, Australia, and Far East (EAFE) index.

### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. CBJ limits its exposure to credit risk by limiting investments to the quality permitted in its investment policies and by requiring each portfolio be diversified with regard to specific issuer, industry and sector. The policy does not place specific restrictions with regard to credit, concentration, and interest rate risks.

The credit quality ratings of CBJ's investments as of June 30, 2010, as described by the nationally recognized statistical rating organization Standard & Poor's, are shown below:

|                                  | <u>S&amp;P<br/>Rating</u> | <u>Investment<br/>Fair Value</u> | <u>% of<br/>Total</u> |
|----------------------------------|---------------------------|----------------------------------|-----------------------|
| U.S. Treasury                    | AAA                       | \$ 9,974,315                     | 5.56                  |
| Federal Agency                   | AAA                       | 111,104,440                      | 61.96                 |
| Fed Agency pass through          | AAA                       | 2,097,964                        | 1.17                  |
| Asset-backed                     | AAA                       | 3,169,706                        | 1.77                  |
| Commercial Paper                 | A1/P1                     | 7,483,172                        | 4.17                  |
| Corporate                        | AAA                       | 5,180,748                        | 2.89                  |
| Corporate                        | AA                        | 4,858,401                        | 2.71                  |
| Corporate                        | A                         | 9,476,177                        | 5.29                  |
| Corporate                        | BBB                       | 124,825                          | 0.07                  |
| Certificate of Deposit           | Unrated                   | 499,900                          | 0.28                  |
| Managed pool accounts            | Unrated                   | 161,454                          | 0.09                  |
| External investment pool (AMLIP) | Unrated                   | 25,179,181                       | 14.04                 |
|                                  |                           | <u>\$ 179,310,283</u>            | <u>100.00</u>         |

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. CBJ's investment policy limits this risk by limiting investments from one issuer to no greater than ten percent of the portfolio with the exception of securities of the U.S. government or agencies, the Alaska Municipal League Investment Pool (AMLIP) or collateralized investments.

As of June 30, 2010, CBJ had the following concentrations exceeding five percent from any issuer, with the exception of AMILP, which is considered to have no credit risk:

|                              | <u>Investment<br/>Fair Value</u> | <u>Percent of<br/>Portfolio</u> |
|------------------------------|----------------------------------|---------------------------------|
| Federal Home Loan Bank       | \$ 35,615,719                    | 19.9%                           |
| Federal Home Loan Mtg. Corp. | 15,829,842                       | 8.8%                            |
| Federal National Mtg. Assn.  | 56,014,135                       | 31.2%                           |

### Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of the investment or collateral securities that are in possession of an outside party. To mitigate custodial credit risk for its investments, CBJ maintains an independent custody bank (Bank of New York) to hold all investments registered in CBJ's name and requires delivery versus payment (DVP), in which the securities are provided at the same time or before payment is made.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from increasing interest rates, CBJ's investment policy limits the maturity and duration of its portfolio segments as follows:

Short-term investments, set up to meet current cash requirements, are restricted to maturities of less than twenty-four months, a duration of less than one year, and held to maturity.

Short-Intermediate investments, set up to meet cash requirements over the next two to five years, are restricted to maturities of less than sixty-six months, a duration of less than three years, and are usually held to maturity.

Intermediate investments, consisting of funds not needed within the next five years, have no specific maturity restriction but is controlled by the duration limits of Barclay's Capital Intermediate Government/Credit Index. The Barclay's Capital Intermediate Government/Credit Index at June 30, 2010 was 3.93.

**Modified Duration**

Duration is a measure of a debt investments' exposure to fair value changes arising from changing interest rates. For example, if interest rates fell by 1 percent, the value of a security or portfolio having a modified duration of 3.0 generally would increase in price by 3 percent.

The modified duration for CBJ's investments as of June 30, 2010 is as follows:

| <u>Investment Type</u>           | <u>Investment<br/>Fair Value</u> | <u>Modified<br/>Duration</u> |
|----------------------------------|----------------------------------|------------------------------|
| U.S. Treasury                    | \$ 9,974,315                     | 4.071                        |
| Federal Agency Coupon            | 111,104,440                      | 2.495                        |
| Federal Agency pass through      | 2,097,964                        | 9.153                        |
| Commercial Paper                 | 7,483,172                        | 0.423                        |
| Corporate coupon                 | 19,640,151                       | 3.437                        |
| Corporate Asset-backed           | 3,169,706                        | 7.662                        |
| Certificate of Deposit           | 499,900                          | 0.074                        |
| Managed pool accounts            | 161,454                          | 0.000                        |
| External investment pool (AMLIP) | 25,179,181                       | 0.000                        |
|                                  | <u>\$ 179,310,283</u>            |                              |
| Portfolio modified duration      |                                  | 2.391                        |

**Demand Deposits and Investments - Reconciliation to Equity in Central Treasury****Demand Deposits and Investments:**

|                                   |                       |
|-----------------------------------|-----------------------|
| Demand Deposits (carrying amount) | \$ 5,061,893          |
| Investments                       | 182,177,879           |
| Demand Deposits and Investments   | <u>\$ 187,239,772</u> |

**Equity in Central Treasury:**

|   |                       |
|---|-----------------------|
| Equity in central treasury                    | \$ 85,997,482         |
| Restricted assets: Equity in central treasury | 95,647,854            |
| School District component unit                | 4,519,842             |
| Agency funds                                  | 1,074,594             |
| Equity in central treasury                    | <u>\$ 187,239,772</u> |

June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

## NOTE 4 - RECEIVABLES DETAIL

Receivables at June 30, 2010 are as follows:

|                     | Governmental Activities |                                 | Business-type Activities |                                 | Total             |
|---------------------|-------------------------|---------------------------------|--------------------------|---------------------------------|-------------------|
|                     | Receivables             | Allowance for<br>Uncollectibles | Receivables              | Allowance for<br>Uncollectibles |                   |
| Customers           | \$ 3,354,035            | (94,582)                        | 27,625,421               | (6,428,974)                     | 24,455,900        |
| Taxes               | 8,125,595               | (529,439)                       | -                        | -                               | 7,596,156         |
| Long-term notes     | 2,189,360               | -                               | -                        | -                               | 2,189,360         |
| Special assessments | 298,980                 | -                               | -                        | -                               | 298,980           |
| Other               | 2,040,306               | -                               | 442,436                  | -                               | 2,482,742         |
| Totals              | <u>\$ 16,008,276</u>    | <u>(624,021)</u>                | <u>28,067,857</u>        | <u>(6,428,974)</u>              | <u>37,023,138</u> |

## NOTE 5 - PROPERTY TAXES

Property tax is considered an enforceable lien at the January 1 assessment date. Mill levies are set prior to June 15 to finance the period July 1 through June 30 of the following year as required by ordinance. Receivables are recognized and revenues are recorded when taxpayer liability is calculated and billed on July 1. Property tax bills are due September 30.

## NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Each fund participates in the central treasury as described in Note 1. Deficit equities in the central treasury are accounted for as interfund payables to the General Fund and represent payable balances in addition to the amounts described above. Interfund payables to the General Fund amounted to \$ 7,149,776 at June 30, 2010. General Fund balance has been reserved for that portion of deficit equities in central treasury that are considered long-term. A balance is considered long-term if budgeted revenues over expenditures for fiscal year 2010 do not exceed the current year deficit cash balance.

|   |    | Fund Level                                     |                      |                        |                             |                      | Government-<br>wide |
|---|----|--|----------------------|------------------------|-----------------------------|----------------------|---------------------|
|   |    | Interfund<br>payable -<br>Restricted<br>assets | Interfund Receivable |                        | Additions<br>(Eliminations) | Internal<br>balances |                     |
|   |    |  | General<br>Fund      | Roaded Service<br>Area |                             |                      |                     |
| Interfund payables/receivables:                     |    | Interfund<br>payable                           |                      |                        |                             |                      |                     |
| Governmental Funds:                                 |    |  |                      |                        |                             |                      |                     |
| School Capital Projects                             | \$ | -  | 31                   | 31                     | -                           | (31)                 | -                   |
| Non-major governmental funds                        |    | 222,737  | 203,175              | 425,912                | -                           | (425,912)            | -                   |
| Enterprise Funds:                                   |    |  |                      |                        |                             |                      |                     |
| Juneau International Airport                        |    | -  | 7,083,753            | 7,083,753              | -                           | -                    | 7,083,753           |
| Areawide Water Utility                              |    | -  | -                    | -                      | -                           | -                    | -                   |
| Areawide Sewer Utility                              |    | -  | 39,129               | 39,129                 | -                           | -                    | 39,129              |
| Boat Harbors  |    | -  | 26,894               | 26,894                 | -                           | -                    | 26,894              |
| Internal service reallocation                       |    | -  | -                    | -                      | -                           | (101,641)            | (101,641)           |
|   |    | <u>222,737</u>                                 | <u>7,352,982</u>     | <u>7,575,719</u>       | <u>-</u>                    | <u>(527,584)</u>     | <u>7,048,135</u>    |
| Less:   |    |  |                      |                        |                             |                      |                     |
| Payable from governmental funds                     |    | <u>222,737</u>                                 | <u>203,206</u>       | <u>425,943</u>         | <u>-</u>                    | <u>(425,943)</u>     | <u>-</u>            |
| Net short-term government-wide<br>internal balances |    |  |                      |                        |                             |                      |                     |
|   | \$ | <u>-</u>                                       | <u>7,149,776</u>     | <u>7,149,776</u>       | <u>-</u>                    | <u>(101,641)</u>     | <u>7,048,135</u>    |
| Advances:   |    |  |                      |                        |                             |                      |                     |
| Governmental Funds:                                 |    |  |                      |                        |                             |                      |                     |
| Non-major governmental funds                        | \$ | 770,077  | -                    | 770,077                | 770,077                     | (770,077)            | -                   |
| Less:   |    |  |                      |                        |                             |                      |                     |
| Payable to General Fund<br>from governmental funds  |    | <u>770,077</u>                                 | <u>-</u>             | <u>770,077</u>         | <u>770,077</u>              | <u>(770,077)</u>     | <u>-</u>            |
| Net long-term government-wide<br>internal balances  |    |  |                      |                        |                             |                      |                     |
|   | \$ | <u>-</u>                                       | <u>-</u>             | <u>-</u>               | <u>-</u>                    | <u>-</u>             | <u>-</u>            |

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2010

Interfund transfers for the year ended June 30, 2010, were as follows:

| Fund or Component Unit              | Transfer<br>Fund Level | Reclassification/<br>Elimination | Transfer Government-wide |             | Component<br>Unit |
|-------------------------------------|------------------------|----------------------------------|--------------------------|-------------|-------------------|
|                                     |                        |                                  | Governmental             | Proprietary |                   |
| Transfers in:                       |                        |                                  |                          |             |                   |
| Primary government:                 |                        |                                  |                          |             |                   |
| General Fund                        | \$ 12,663,283          | (12,656,800)                     | 6,483                    | -           | -                 |
| Roaded Service Area Fund            | 11,238,800             | (11,238,800)                     | -                        | -           | -                 |
| Sales Tax Fund                      | 2,000,000              | (2,000,000)                      | -                        | -           | -                 |
| General Debt Service Fund           | 18,865,900             | (18,865,900)                     | -                        | -           | -                 |
| Schools Capital Projects Fund       | 145,332                | (145,332)                        | -                        | -           | -                 |
| Non-major governmental funds        | 26,844,793             | (26,739,293)                     | 105,500                  | -           | -                 |
| Governmental subtotal               | 71,758,108             | (71,646,125)                     | 111,983                  | -           | -                 |
| Enterprise funds:                   |                        |                                  |                          |             |                   |
| Juneau International Airport        | 2,271,000              | -                                | -                        | 2,271,000   | -                 |
| Bartlett Regional Hospital          | 1,146,000              | -                                | -                        | 1,146,000   | -                 |
| Boat Harbors                        | 400,000                | -                                | -                        | 400,000     | -                 |
| Non-major enterprise funds          | 3,362,506              | -                                | -                        | 3,362,506   | -                 |
| Enterprise subtotal                 | 7,179,506              | -                                | -                        | 7,179,506   | -                 |
| Total transfers in                  | \$ 78,937,614          | (71,646,125)                     | 111,983                  | 7,179,506   | -                 |
| Fund or Component Unit              |                        |                                  |                          |             |                   |
| Transfers out:                      |                        |                                  |                          |             |                   |
| Primary government:                 |                        |                                  |                          |             |                   |
| General Fund                        | \$ 18,697,900          | (18,502,500)                     | 195,400                  | -           | -                 |
| Roaded Service Area Fund            | 3,891,700              | (3,891,700)                      | -                        | -           | -                 |
| Sales Tax Fund                      | 41,462,300             | (38,357,000)                     | 3,105,300                | -           | -                 |
| Lands Fund                          | 475,000                | (475,000)                        | -                        | -           | -                 |
| Schools Capital Projects Fund       | 145,332                | (145,332)                        | -                        | -           | -                 |
| Non-major governmental funds        | 14,153,399             | (10,274,593)                     | 3,878,806                | -           | -                 |
| Governmental subtotal               | 78,825,631             | (71,646,125)                     | 7,179,506                | -           | -                 |
| Enterprise funds:                   |                        |                                  |                          |             |                   |
| Areawide Sewer Utility              | 106,483                | -                                | -                        | 106,483     | -                 |
| Non-major enterprise funds          | 5,500                  | -                                | -                        | 5,500       | -                 |
| Enterprise subtotal                 | 111,983                | -                                | -                        | 111,983     | -                 |
| Total transfers out                 | \$ 78,937,614          | (71,646,125)                     | 7,179,506                | 111,983     | -                 |
| Net transfers government-wide level |                        |                                  | \$ (7,067,523)           | 7,067,523   | -                 |

Transfers are used to 1) move revenues from funds with collection authorization, including Sales Tax, Hotel Tax, Tobacco Excise Tax and Marine Passenger Fees, to the various recipient funds including the General Fund, debt service funds and various capital projects funds, 2) move funds to the debt service fund to create mandatory reserve accounts established by bond resolution(s), 3) move unrestricted funds to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amount provided as subsidiaries or matching funds for various grant programs.

June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

## NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 was as follows:

|   | Primary Government           |                   |                     |                           |
|---|------------------------------|-------------------|---------------------|---------------------------|
|   | <u>Beginning<br/>Balance</u> | <u>Additions</u>  | <u>Retirements</u>  | <u>Ending<br/>Balance</u> |
| <b>Governmental activities:</b>                     |                              |                   |                     |                           |
| Non-depreciable assets:                             |                              |                   |                     |                           |
| Land  | \$ 38,178,223                | 130,000           | -                   | 38,308,223                |
| Infrastructure in progress                          | 16,383,969                   | 11,223,575        | (5,762,533)         | 21,845,011                |
| Construction in progress                            | 146,572,851                  | 39,385,465        | (22,068,340)        | 163,889,976               |
| Depreciable assets:                                 |                              |                   |                     |                           |
| Buildings and improvements                          | 207,828,362                  | 18,750,200        | (191,100)           | 226,387,462               |
| Equipment   | 42,197,745                   | 4,220,288         | (1,795,035)         | 44,622,998                |
| Infrastructure                                      | 196,038,586                  | 5,762,533         | -                   | 201,801,119               |
| <b>Totals at historical cost</b>                    | <u>647,199,736</u>           | <u>79,472,061</u> | <u>(29,817,008)</u> | <u>696,854,789</u>        |
| Less accumulated depreciation for:                  |                              |                   |                     |                           |
| Buildings and improvements                          | 103,397,103                  | 7,404,952         | -                   | 110,802,055               |
| Equipment   | 29,905,607                   | 2,418,367         | (1,789,427)         | 30,534,547                |
| Infrastructure                                      | 145,307,192                  | 5,681,851         | -                   | 150,989,043               |
| <b>Total accumulated depreciation</b>               | <u>278,609,902</u>           | <u>15,505,170</u> | <u>(1,789,427)</u>  | <u>292,325,645</u>        |
| <b>Governmental activities capital assets, net</b>  | <u>\$ 368,589,834</u>        | <u>63,966,891</u> | <u>(28,027,581)</u> | <u>404,529,144</u>        |
| <b>Business-type activities:</b>                    |                              |                   |                     |                           |
| Non-depreciable assets:                             |                              |                   |                     |                           |
| Land and land rights                                | \$ 17,865,576                | -                 | (46,677)            | 17,818,899                |
| Construction in progress                            | 83,111,359                   | 32,958,580        | (15,653,053)        | 100,416,886               |
| Depreciable assets:                                 |                              |                   |                     |                           |
| Buildings and improvements                          | 358,383,202                  | 14,661,167        | (2,022,909)         | 371,021,460               |
| Equipment   | 45,268,220                   | 3,016,413         | (595,314)           | 47,689,319                |
| <b>Totals at historical cost</b>                    | <u>504,628,357</u>           | <u>50,636,160</u> | <u>(18,317,953)</u> | <u>536,946,564</u>        |
| Less accumulated depreciation for:                  |                              |                   |                     |                           |
| Buildings and improvements                          | 167,651,639                  | 13,462,000        | (1,592,034)         | 179,521,605               |
| Equipment   | 27,532,313                   | 3,066,962         | (502,088)           | 30,097,187                |
| <b>Total accumulated depreciation</b>               | <u>195,183,952</u>           | <u>16,528,962</u> | <u>(2,094,122)</u>  | <u>209,618,792</u>        |
| <b>Business-type activities capital assets, net</b> | <u>\$ 309,444,405</u>        | <u>34,107,198</u> | <u>(16,223,831)</u> | <u>327,327,772</u>        |

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2010

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

|  |    |                   |
|--|----|-------------------|
| Legislative  | \$ | 89,498            |
| Administration                                     |    | 27,506            |
| Education  |    | 5,279,337         |
| Finance  |    | 7,567             |
| Libraries  |    | 260,756           |
| Recreation   |    | 1,012,819         |
| Community development & lands management           |    | 280,042           |
| Public safety                                      |    | 773,863           |
| Public works                                       |    | 5,684,224         |
| Public transportation                              |    | 298,100           |
| Tourism and conventions                            |    | 212,759           |
| Central equipment                                  |    | 1,578,699         |
| Total depreciation expense governmental activities | \$ | <u>15,505,170</u> |

Business-type activities:

|   |    |                   |
|---|----|-------------------|
| Airport   | \$ | 3,175,182         |
| Harbors   |    | 799,256           |
| Docks   |    | 926,052           |
| Hospital  |    | 6,270,565         |
| Water   |    | 2,590,774         |
| Sewer   |    | 2,743,692         |
| Waste management                                    |    | 23,441            |
| Total depreciation expense business-type activities | \$ | <u>16,528,962</u> |

June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

## NOTE 8 - DEBT

The majority of the debt service of CBJ is paid through the General Debt Service Fund, Central Equipment Internal Service Fund, Lands Special Revenue Fund, Juneau International Airport, Bartlett Regional Hospital and Areawide Water and Sewer Utilities Enterprise Funds. The General Debt Service Fund pays the general obligation debt and property purchase agreements debt for CBJ not accounted for in the Proprietary Fund Types with interfund transfers, bond proceeds or earnings on bond proceeds. The Port Debt Service Fund pays the principal, interest and fiscal charges on the 2003 Series A Steamship Wharf/Marine Park Revenue bonds. Installment contract payments are paid by the benefiting fund with general tax revenues or other applicable revenue sources. The Proprietary Fund Types pay their general obligation bonds, revenue bonds and other long-term debt obligations with user fees or special assessment revenues, except Bartlett Regional Hospital which receives a 70% reimbursement from the General Fund for its original 1985 Bond that was refinanced in 2002. Finally, compensated absences are paid by the benefiting fund with general tax revenues or other applicable revenue sources.

A summary of long-term debt at June 30, 2010, by fund or function follows:

| Governmental activities         |                       |                           |                         |  |                    |  |
|---------------------------------|-----------------------|---------------------------|-------------------------|--|--------------------|--|
|                                 | School                |                           |                         |  | Subtotal           |  |
|                                 | General<br>Government | Facilities<br>& Equipment | Eaglecrest<br>Equipment |  |                    |  |
| General obligation bonds        | \$ 30,808,000         | 125,548,000               | -                       |  | 156,356,000        |  |
| Revenue bonds                   | -                     | -                         | -                       |  | -                  |  |
| State of Alaska extension loans | -                     | -                         | -                       |  | -                  |  |
| Purchase agreements             | 2,400,920             | -                         | 317,742                 |  | 2,718,662          |  |
| Subtotal                        | 33,208,920            | 125,548,000               | 317,742                 |  | 159,074,662        |  |
| Unamortized bond premium        | -                     | 1,178,449                 | -                       |  | 1,178,449          |  |
|                                 | <u>\$ 33,208,920</u>  | <u>126,726,449</u>        | <u>317,742</u>          |  | <u>160,253,111</u> |  |

| Business-type activities        |                                  |                              |                              |                  |                   |                    |
|---------------------------------|----------------------------------|------------------------------|------------------------------|------------------|-------------------|--------------------|
|                                 | Bartlett<br>Regional<br>Hospital |                              |                              |                  | Subtotal          | Total              |
|                                 | Harbor                           | Areawide<br>Water<br>Utility | Areawide<br>Sewer<br>Utility |                  |                   |                    |
| General obligation bonds        | \$ -                             | -                            | -                            | -                | -                 | 156,356,000        |
| Revenue bonds                   | 10,210,000                       | 26,740,000                   | 795,250                      | 309,750          | 38,055,000        | 38,055,000         |
| State of Alaska extension loans | -                                | -                            | 979,998                      | 7,335,847        | 8,315,845         | 8,315,845          |
| Purchase agreements             | -                                | -                            | -                            | -                | -                 | 2,718,662          |
| Subtotal                        | 10,210,000                       | 26,740,000                   | 1,775,248                    | 7,645,597        | 46,370,845        | 205,445,507        |
| Unamortized bond premium        | 312,828                          | 10,935                       | 2,276                        | 738              | 326,777           | 1,505,226          |
|                                 | <u>\$ 10,522,828</u>             | <u>26,750,935</u>            | <u>1,777,524</u>             | <u>7,646,335</u> | <u>46,697,622</u> | <u>206,950,733</u> |

## NOTES TO BASIC FINANCIAL STATEMENTS

A summary of long-term debt excluding compensated absences at June 30, 2010 follows:

| Description                                | Interest     |                | Issue dates   | Date of maturity | Date callable |
|--|--------------|----------------|---------------|------------------|---------------|
|  | Rates (%)    | Dates          |               |                  |               |
| General obligation bonds:                  |              |                |               |                  |               |
| 2000A Thunder Mountain Sch Bonds           | 5.05-6.20    | Jun.1/Dec.1    | Jun. 1, 2000  | 2015             | Noncallable   |
| 2000B All School Renovation Bonds          | 4.75-5.0     | Jun.15/Dec.15  | Dec. 15, 2000 | 2015             | Noncallable   |
| 2002 JDHS Renovation Bonds                 | 4.375-5.0    | Aug.1/Feb.1    | Mar. 26, 2002 | 2017             | Feb.1, 2012   |
| 2003 CIP Bonds                             | 2.15-5.45    | Feb. 1/Aug. 1  | Feb. 11, 2003 | 2023             | Noncallable   |
| 2003A TMHS & Sch Renovation Bonds          | 2.5-4.3      | Oct.1/Apr.1    | Oct. 24, 2003 | 2018             | Oct.1, 2013   |
| 2003B CIP Bonds                            | 3.75-4.75    | Oct. 1/Apr. 1  | Oct. 24, 2003 | 2023             | Oct.1, 2013   |
| 2004A JDHS Renovation Bonds                | 2.5-3.75     | May 1/Nov.1    | Nov. 1, 2004  | 2014             | Noncallable   |
| 2004B JDHS Renovation Bonds                | 4.3-4.375    | May 1/Nov.1    | Nov. 1, 2004  | 2014             | Noncallable   |
| 2004C FD & HBRVW CIP Bonds                 | 2.5-3.75     | May 1/Nov.1    | Nov. 1, 2004  | 2014             | Noncallable   |
| 2005A Thunder Mountain Sch Bonds           | 3.25-4.0     | Mar. 1/Sep.1   | Mar. 1, 2005  | 2020             | Mar. 1, 2016  |
| 2006A TMHS (OTC) Bonds                     | 3.85-4.65    | May 1/Nov.1    | May 1, 2006   | 2021             | Noncallable   |
| 2006B Thunder Mountain Sch Bonds           | 4.0-4.25     | Mar. 1/Sep.1   | Sep. 27, 2006 | 2021             | Sep. 1, 2017  |
| 2006C Glacier Valley Reno Bonds            | 4.0-4.25     | Mar. 1/Sep.1   | Sep. 27, 2006 | 2016             | Noncallable   |
| 2008A THMS/HBRVW/GV Bonds                  | 4.0-4.6      | Jun.1/Dec.1    | July 9, 2008  | 2024             | Noncallable   |
| 2008B Thunder Mountain Sch Bonds           | 5.875        | Jun.1/Dec.1    | July 9, 2008  | 2023             | Noncallable   |
| 2008C Pool (OTC) Bonds                     | 2.5-4.55     | Apr.1/Oct.1    | Oct. 1, 2008  | 2023             | Noncallable   |
| 2009 III Pool & DZ Covered Play Area Bonds | 2.0-4.0      | Aug.1/Feb.1    | Oct. 1, 2009  | 2019             | Noncallable   |
| 2010 II Pool & Gastineau Elementary Bonds  | 2.0-4.757    | Feb.1/Aug.1    | Jun. 1, 2010  | 2025             | Noncallable   |
| Total general obligation bonds             |              |                |               |                  |               |
| Revenue bonds:                             |              |                |               |                  |               |
| 2002 W&S Rev and Refunding Bonds           | 4.0-4.75     | Aug.1/Feb.1    | Mar. 13, 2002 | 2017             | Feb.1, 2012   |
| 2004 Hospital Revenue Bonds                | 3.25-5.0     | Jan. 1/Jul. 1  | Aug. 26, 2004 | 2035             | Jan. 1, 2015  |
| 2007 Harbor Revenue Bond                   | 4.25-5.5     | Mar. 1/Sep.1   | July 10,2007  | 2032             | Sept. 1, 2017 |
| Total revenue bonds                        |              |                |               |                  |               |
| State of Alaska extension loans:           |              |                |               |                  |               |
| DEC ABTP Loan #445061                      | 3.83/2.5/1.5 | Dec. 1         | Mar. 15, 1999 | 2019             | -             |
| DEC Sewer Loan #445071                     | 2.5/1.5      | Dec. 1         | Dec. 28, 2001 | 2022             | -             |
| DEC JDTP Loan #445091                      | 2.5/1.5      | Dec. 1         | Nov. 16, 1999 | 2022             | -             |
| DEC MTP Loan #445101                       | 2.5          | Dec. 1         | Feb. 07, 2000 | 2024             | -             |
| DEC Sewer Loan #445131                     | 2.5/1.5      | Dec. 1         | Nov. 22, 2002 | 2023             | -             |
| DEC Sewer Loan #445141                     | 2.5          | Dec. 1         | Jul. 23, 2003 | 2024             | -             |
| DEC Water Loan #445151                     | 2.5          | Dec. 1         | Mar. 12, 2003 | 2023             | -             |
| DEC Sewer Loan #445171                     | 1.5          | Dec. 1         | May 27, 2008  | 2028             | -             |
| DEC Sewer Loan #445181                     | 1.5          | Dec. 1         | Mar. 16, 2010 | 2030             | -             |
| DEC Sewer Loan #445291                     | 1.5          | Dec. 1         | Oct. 10,2009  | 2029             | -             |
| Total DEC Loans                            |              |                |               |                  |               |
| Other long-term debt:                      |              |                |               |                  |               |
| Equipment agreements                       | 2.899-4.49   | Qtrly/Annually | Various       | Various          | -             |
| Total other long-term debt                 |              |                |               |                  |               |
| Total long-term debt                       |              |                |               |                  |               |

The annual requirements to retire all outstanding long-term debt as of June 30, 2010 are as follows:

| Year ending<br>June 30 | General obligation bonds |                   |                    | Revenue bonds     |                   |                   |
|------------------------|--------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
|                        | Principal                | Interest          | Total              | Principal         | Interest          | Total             |
| 2011                   | \$ 13,678,000            | 6,108,943         | 19,786,943         | 1,045,000         | 1,849,699         | 2,894,699         |
| 2012                   | 13,832,000               | 5,784,558         | 19,616,558         | 1,080,000         | 1,807,380         | 2,887,380         |
| 2013                   | 14,596,000               | 5,242,829         | 19,838,829         | 1,010,000         | 1,760,986         | 2,770,986         |
| 2014                   | 15,017,000               | 4,661,640         | 19,678,640         | 1,060,000         | 1,715,339         | 2,775,339         |
| 2015                   | 15,654,000               | 4,055,389         | 19,709,389         | 1,105,000         | 1,667,299         | 2,772,299         |
| 2016-2020              | 59,683,000               | 11,765,682        | 71,448,682         | 5,890,000         | 7,520,571         | 13,410,571        |
| 2021-2025              | 23,896,000               | 2,170,546         | 26,066,546         | 7,215,000         | 5,880,147         | 13,095,147        |
| 2026-2030              | -                        | -                 | -                  | 9,300,000         | 3,796,250         | 13,096,250        |
| 2031-2035              | -                        | -                 | -                  | 10,350,000        | 1,235,250         | 11,585,250        |
| 2036-2040              | -                        | -                 | -                  | -                 | -                 | -                 |
|                        | <u>\$ 156,356,000</u>    | <u>39,789,587</u> | <u>196,145,587</u> | <u>38,055,000</u> | <u>27,232,921</u> | <u>65,287,921</u> |



June 30, 2010

| Amount<br>authorized | Prior Years |            | Balance at<br>June 30, 2009 | Current Year |            | Balance at<br>June 30, 2010 | 2010<br>interest<br>paid |
|----------------------|-------------|------------|-----------------------------|--------------|------------|-----------------------------|--------------------------|
|                      | Issued      | Retired    |                             | Issued       | Retired    |                             |                          |
| 657,000              | 657,000     | 517,000    | 140,000                     | -            | 20,000     | 120,000                     | 8,522                    |
| 10,060,000           | 10,060,000  | 6,720,000  | 3,340,000                   | -            | 1,100,000  | 2,240,000                   | 137,618                  |
| 12,995,000           | 12,995,000  | 5,110,000  | 7,885,000                   | -            | 845,000    | 7,040,000                   | 370,858                  |
| 1,000,000            | 1,000,000   | 384,000    | 616,000                     | -            | 60,000     | 556,000                     | 28,849                   |
| 20,000,000           | 20,000,000  | 3,695,000  | 16,305,000                  | -            | 1,320,000  | 14,985,000                  | 622,053                  |
| 13,250,000           | 13,250,000  | 1,955,000  | 11,295,000                  | -            | 530,000    | 10,765,000                  | 474,115                  |
| 8,155,000            | 8,155,000   | 2,975,000  | 5,180,000                   | -            | 795,000    | 4,385,000                   | 166,831                  |
| 4,345,000            | 4,345,000   | 1,520,000  | 2,825,000                   | -            | 425,000    | 2,400,000                   | 112,728                  |
| 6,945,000            | 6,945,000   | 2,510,000  | 4,435,000                   | -            | 675,000    | 3,760,000                   | 143,000                  |
| 8,000,000            | 8,000,000   | 1,420,000  | 6,580,000                   | -            | 500,000    | 6,080,000                   | 238,380                  |
| 2,000,000            | 1,940,000   | 555,000    | 1,385,000                   | -            | 117,000    | 1,268,000                   | 60,080                   |
| 44,060,000           | 44,060,000  | 4,080,000  | 39,980,000                  | -            | 2,265,000  | 37,715,000                  | 1,577,208                |
| 5,995,000            | 5,995,000   | 995,000    | 5,000,000                   | -            | 530,000    | 4,470,000                   | 191,225                  |
| 36,695,000           | 36,695,000  | 2,475,000  | 34,220,000                  | -            | 2,870,000  | 31,350,000                  | 1,446,315                |
| 2,805,000            | 2,805,000   | 110,000    | 2,695,000                   | -            | 130,000    | 2,565,000                   | 158,331                  |
| 662,000              | 662,000     | -          | 662,000                     | -            | -          | 662,000                     | 27,494                   |
| 12,415,000           | -           | -          | -                           | 12,415,000   | -          | 12,415,000                  | 144,083                  |
| 13,893,000           | -           | -          | -                           | 13,580,000   | -          | 13,580,000                  | -                        |
| 203,932,000          | 177,564,000 | 35,021,000 | 142,543,000                 | 25,995,000   | 12,182,000 | 156,356,000                 | 5,907,690                |
|                      |             |            |                             |              |            |                             |                          |
| 2,685,000            | 2,685,000   | 1,365,000  | 1,320,000                   | -            | 215,000    | 1,105,000                   | 56,463                   |
| 31,000,000           | 28,845,000  | 1,550,000  | 27,295,000                  | -            | 555,000    | 26,740,000                  | 1,320,099                |
| 10,620,000           | 10,620,000  | 170,000    | 10,450,000                  | -            | 240,000    | 10,210,000                  | 512,644                  |
| 44,305,000           | 42,150,000  | 3,085,000  | 39,065,000                  | -            | 1,010,000  | 38,055,000                  | 1,889,206                |
|                      |             |            |                             |              |            |                             |                          |
| 656,000              | 656,000     | 295,319    | 360,681                     | -            | 32,789     | 327,892                     | 5,410                    |
| 400,000              | 400,000     | 120,000    | 280,000                     | -            | 20,000     | 260,000                     | 4,200                    |
| 1,680,000            | 1,680,000   | 504,000    | 1,176,000                   | -            | 84,000     | 1,092,000                   | 17,640                   |
| 1,527,500            | 1,527,500   | 305,500    | 1,222,000                   | -            | 76,375     | 1,145,625                   | 18,330                   |
| 2,203,000            | 2,065,686   | 516,421    | 1,549,265                   | -            | 103,284    | 1,445,981                   | 23,239                   |
| 1,300,000            | 1,294,484   | 258,896    | 1,035,588                   | -            | 64,724     | 970,864                     | 15,534                   |
| 1,510,000            | 1,399,997   | 350,000    | 1,049,997                   | -            | 69,999     | 979,998                     | 26,250                   |
| 1,200,000            | 730,255     | -          | 730,255                     | 161,059      | -          | 891,314                     | -                        |
| 614,742              | -           | -          | -                           | 257,171      | -          | 257,171                     | -                        |
| 2,000,000            | 930,739     | -          | 930,739                     | 14,261       | -          | 945,000                     | -                        |
| 13,091,242           | 10,684,661  | 2,350,136  | 8,334,525                   | 432,491      | 451,171    | 8,315,845                   | 110,603                  |
|                      |             |            |                             |              |            |                             |                          |
| 8,148,149            | 13,202,794  | 10,160,459 | 3,042,335                   | 283,661      | 607,334    | 2,718,662                   | 141,976                  |
| 8,148,149            | 13,202,794  | 10,160,459 | 3,042,335                   | 283,661      | 607,334    | 2,718,662                   | 141,976                  |
| \$ 269,476,391       | 243,601,455 | 50,616,595 | 192,984,860                 | 26,711,152   | 14,250,505 | 205,445,507                 | 8,049,475                |

| State of Alaska extension loans |           |           | Other long-term debt |          |           | Totals      |            |             |
|---------------------------------|-----------|-----------|----------------------|----------|-----------|-------------|------------|-------------|
| Principal                       | Interest  | Total     | Principal            | Interest | Total     | Principal   | Interest   | Total       |
| 451,172                         | 103,135   | 554,307   | 502,171              | 123,594  | 625,765   | 15,676,343  | 8,185,371  | 23,861,714  |
| 555,847                         | 160,606   | 716,453   | 464,528              | 100,670  | 565,198   | 15,932,375  | 7,853,214  | 23,785,589  |
| 555,847                         | 118,033   | 673,880   | 487,748              | 77,451   | 565,199   | 16,649,595  | 7,199,299  | 23,848,894  |
| 555,847                         | 108,995   | 664,842   | 512,129              | 53,069   | 565,198   | 17,144,976  | 6,539,043  | 23,684,019  |
| 555,847                         | 99,957    | 655,804   | 505,827              | 27,640   | 533,467   | 17,820,674  | 5,850,285  | 23,670,959  |
| 2,779,233                       | 364,220   | 3,143,453 | 246,259              | 4,608    | 250,867   | 68,598,492  | 19,655,081 | 88,253,573  |
| 2,234,004                       | 144,755   | 2,378,759 | -                    | -        | -         | 33,345,004  | 8,195,448  | 41,540,452  |
| 523,371                         | 31,402    | 554,773   | -                    | -        | -         | 9,823,371   | 3,827,652  | 13,651,023  |
| 104,677                         | 1,570     | 106,247   | -                    | -        | -         | 10,454,677  | 1,236,820  | 11,691,497  |
| -                               | -         | -         | -                    | -        | -         | -           | -          | -           |
| 8,315,845                       | 1,132,673 | 9,448,518 | 2,718,662            | 387,032  | 3,105,694 | 205,445,507 | 68,542,213 | 273,987,720 |

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Other long-term debt includes equipment, property and miscellaneous purchase agreements (including capital leases), and compensated absences. Future obligations include principal and interest due over the life of the commitments. Compensated absences are retired by the General Fund (39%) and the Roadside Service Area (39%), Capital Transit (7%), Lands (.4%), Visitor Services (.4%), Eaglecrest (1%), and Fire Service Area (13%) Special Revenue Funds.

## Changes in long-term debt:

|                                  | Balance at<br>July 1, 2009 | Current Year      |                   | Balance at<br>June 30, 2010 | Current<br>Portion | Long-term<br>balance at<br>June 30, 2010 |
|----------------------------------|----------------------------|-------------------|-------------------|-----------------------------|--------------------|--|
|                                  |                            | Issued            | Retired           |                             |                    |  |
| <b>Governmental activities:</b>  |                            |                   |                   |                             |                    |  |
| General obligation bonds         | \$ 142,543,000             | 25,995,000        | 12,182,000        | 156,356,000                 | 13,678,000         | 142,678,000                              |
| Purchase agreements              | 2,888,891                  | 283,661           | 453,890           | 2,718,662                   | 389,365            | 2,329,297                                |
| Unamortized bond premium         | 947,867                    | 525,736           | 295,154           | 1,178,449                   | 339,803            | 838,646                                  |
|                                  | <u>146,379,758</u>         | <u>26,804,397</u> | <u>12,931,044</u> | <u>160,253,111</u>          | <u>14,407,168</u>  | <u>145,845,943</u>                       |
| Compensated absences             | 3,710,843                  | 3,861,828         | 3,721,836         | 3,850,835                   | 1,714,759          | 2,136,076                                |
| Total governmental activities    | <u>150,090,601</u>         | <u>30,666,225</u> | <u>16,652,880</u> | <u>164,103,946</u>          | <u>16,121,927</u>  | <u>147,982,019</u>                       |
| <b>Business-type activities:</b> |                            |                   |                   |                             |                    |  |
| General obligation bonds         | -                          | -                 | -                 | -                           | -                  | -  |
| Revenue bonds                    | 39,065,000                 | -                 | 1,010,000         | 38,055,000                  | 1,045,000          | 37,010,000                               |
| Purchase agreements              | 153,444                    | -                 | 153,444           | -                           | -                  | -  |
| State of Alaska extension loans  | 8,334,525                  | 432,491           | 451,171           | 8,315,845                   | 451,172            | 7,864,673                                |
| Unamortized bond premium         | 371,410                    | -                 | 44,633            | 326,777                     | -                  | 326,777                                  |
|                                  | <u>47,924,379</u>          | <u>432,491</u>    | <u>1,659,248</u>  | <u>46,697,622</u>           | <u>1,496,172</u>   | <u>45,201,450</u>                        |
| Compensated absences             | 3,792,445                  | 4,633,802         | 4,501,883         | 3,924,364                   | 2,113,239          | 1,811,125                                |
| Total business-type activities   | <u>51,716,824</u>          | <u>5,066,293</u>  | <u>6,161,131</u>  | <u>50,621,986</u>           | <u>3,609,411</u>   | <u>47,012,575</u>                        |
| Total long-term debt             | <u>\$ 201,807,425</u>      | <u>35,732,518</u> | <u>22,814,011</u> | <u>214,725,932</u>          | <u>19,731,338</u>  | <u>194,994,594</u>                       |

## Bonds

Amounts in the Debt Service Fund to service the general obligation bonds and property purchase agreements as of June 30, 2010 are \$8,413,358. The large fund balance in the debt service fund includes sinking funds originating from sales tax contributions to help fund 30% of \$12.5 million JDHS Renovation bond debt service, 30% of the \$7.717 million various School Capital Projects bond debt service and 27% of the \$12.1 million TMHS Auditorium and Furniture bond debt service.

## General Obligation Bonds

On October 2, 2007, the voters of the CBJ approved the authorization to issue general obligation bonds under two separate propositions. Passage of proposition 5 authorized the issuance of \$22.4 million to renovate two of the elementary schools, Harborview and Glacier Valley. These projects qualify for 70% reimbursement from the State of Alaska's School Construction Debt Reimbursement program. These bonds were included in the \$39.5 million issued on July 9, 2008.

Also in 2007, the passing of proposition 4 authorized the issuance of \$19.8 million for the construction of a swimming facility at Dimond Park. It is estimated that 43.7% of the facilities' cost will be eligible for 60% reimbursement (or approximately 26% of the total) under the State of Alaska's School Construction Debt Reimbursement program. \$662,000 of these bonds were issued in an "over-the-counter" sale on October 1, 2008. \$11.245 million were issued on October 1, 2009 and \$7.58 million were issued as Recovery Zone Economic Development Bonds (RZEDB's), providing the CBJ a federal subsidy of 45% of the bond interest cost. The remaining \$313 thousand will not be issued.

On October 7, 2008, the voters of the CBJ approved the authorization to issue general obligation bonds in the amount of \$1.68 million to be used to construct a covered play area at Dzantik'i Heeni Middle School. This project qualifies for 70% reimbursement from the State of Alaska's School Construction Debt Reimbursement program. \$1.17 million of these bonds were issued on October 1, 2009. The remaining \$510 thousand authorized will not be issued.

On October 6, 2009, the voters of the CBJ approved the authorization to issue general obligation bonds in the amount of \$11.8 million to be used to perform significant renovations to Gastineau Elementary School. The project qualifies for 70% reimbursement from the State of Alaska's School Construction Debt Reimbursement program. \$6 million of these bonds were issued on June 2, 2010. Of the \$6 million, \$3.215 million were issued as Build America Bonds (BAB's) providing the CBJ a federal subsidy of 35% of the interest cost related to the BAB's. The remaining authorization of \$5.8 million are scheduled to be issued in the Spring of 2011 (subsequent fiscal year 2011).

On October 5, 2010, the voters of the CBJ approved the authorization to issue general obligation bonds in the amount of \$18.7 million to be used to perform significant renovations to Auke Bay Elementary School. This project qualifies for 70%

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## NOTES TO BASIC FINANCIAL STATEMENTS

reimbursement from the State of Alaska's School Construction Debt Reimbursement program. These bonds are scheduled to be issued in the spring of 2011 (subsequent fiscal year 2011).

#### Revenue bonds

On July 10, 2007, the CBJ issued revenue bonds in the amount of \$10.62 million to fund harbor improvements to the Douglas Harbor, Auke Bay Loading Facility and DeHart's Marina. The debt service on these bonds is to be funded from harbor user fees.

#### Description of Leasing Arrangements

##### Capital Leases

CBJ has entered into three lease agreements. Two leases are for snow-grooming vehicles with a five year term that will terminate in fiscal year 2011 and 2015. The third lease is for the core financial system with a seven year term that will terminate in fiscal year 2016.

The following is an analysis of equipment leased under capital leases as of June 30, 2010:

|                                | Enterprise<br>Funds | Internal<br>Service Funds | Governmental<br>Funds |
|--------------------------------|---------------------|---------------------------|-----------------------|
| Machinery & equipment          | \$ 1,439,432        | 562,141                   | 2,950,000             |
| Less: accumulated depreciation | (1,439,432)         | (111,651)                 | -                     |
| Carrying Value                 | <u>\$ -</u>         | <u>450,490</u>            | <u>2,950,000</u>      |

Amortization of leased equipment under capital assets is included with depreciation expense.

The following is a schedule by years of the future minimum lease payments under these capital leases together with the present value of the net minimum lease payments as of June 30, 2010:

|  | Enterprise<br>Funds | Internal<br>Service Funds | Governmental<br>Funds |
|--|---------------------|---------------------------|-----------------------|
| Fiscal year ending June 30:                    |                     |                           |                       |
| 2011   | \$ -                | 124,568                   | 501,735               |
| 2012   | -                   | 63,464                    | 501,734               |
| 2013   | -                   | 63,464                    | 501,735               |
| 2014   | -                   | 63,464                    | 501,734               |
| 2015   | -                   | 31,732                    | 501,735               |
| Later years                                    | -                   | -                         | 250,867               |
| Total minimum lease payments                   | -                   | 346,692                   | 2,759,540             |
| Less: Amount representing interest             | -                   | (28,950)                  | (358,620)             |
| Present value of future minimum lease payments | <u>\$ -</u>         | <u>317,742</u>            | <u>2,400,920</u>      |

##### Operating Leases

In addition, CBJ leases land, buildings and copier equipment under leases classified as operating leases. All land lease terms range from ten to fifty-five years, building leases range from two to three years and copier leases range from two to three years. In most cases of the land and buildings leases, leases will likely be renewed. In most cases of the copier equipment leases, other leases will likely replace them.

The following is a schedule by years of future minimum rental payments required under operating leases as of June 30, 2010:

|                                 | Amount              |
|---------------------------------|---------------------|
| Fiscal year ending June 30:     |                     |
| 2011                            | \$ 838,595          |
| 2012                            | 600,331             |
| 2013                            | 389,856             |
| 2014                            | 349,752             |
| 2015                            | -                   |
| Later years                     | -                   |
| Total minimum payments required | <u>\$ 2,178,534</u> |

## NOTES TO BASIC FINANCIAL STATEMENTS

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**Compensated Absences**

Employees earn accrued leave based on their length of service. The accrued leave vests as it is earned and is payable to the employee on termination. The current portion of compensated absences is the portion that is estimated to be utilized in the following fiscal year based upon prior usage patterns.

**NOTE 9 - ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2010 are as follows:

|   | Governmental<br>Activities | Business-type<br>Activities | 2010       | Totals<br>2009 | 2008      |
|---|----------------------------|-----------------------------|------------|----------------|-----------|
| Accrued salaries, payroll taxes<br>and withholdings | \$ 2,447,642               | 2,466,141                   | 4,913,783  | 4,417,253      | 3,825,445 |
| Permit and other deposits                           | 1,103,762                  | -                           | 1,103,762  | 1,664,546      | 1,929,359 |
| Reserve for claims liabilities                      | -                          | 4,515,007                   | 4,515,007  | 4,128,573      | 3,946,607 |
| Totals  | \$ 3,551,404               | 6,981,148                   | 10,532,552 | 10,210,372     | 9,701,411 |

**NOTE 10 - PENSION PLANS****State of Alaska Public Employees' Retirement System**  
**Plan Description**

The General Government, School District component unit and Bartlett Regional Hospital contribute to the State of Alaska Public Employee's Retirement System (PERS). PERS was originally designed as an agent multiple-employer defined benefit plan. However, as a result of Senate Bill 125 (SB125), effective July 1, 2008, PERS was converted to a cost-sharing multiple employer plan. The cost-sharing plan arrangement does not require the State of Alaska Division of Retirement and Benefits to track individual employer assets and liabilities. Under the new plan, all costs and past service liabilities will be shared among all participating employees. The unfunded pension liability of \$9,918,047 for the primary government and \$1,689,877 for the component unit for the CBJ was removed in FY09 and reported as a special item on the government-wide statements for that year.

The retirement system provides pension, post employment health care, death and disability benefits to eligible employees, and consists of an employee defined benefit plan as well as an employee defined contribution plan. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

Each fiscal year, PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State of Alaska, Department of Administration, Division of Retirement and Benefits, P. O. Box 110203, Juneau, Alaska 99811-0203.

**Defined Benefit Pension Plan****Funding Policy and Annual Pension Cost**

Employee contribution rates are 7.5% for peace officers and fire fighters and 6.75% for other employees, as required by State Statute. Additionally, certain non-certified employees of the School District may elect to contribute 9.6% of their annual covered payroll.

Senate Bill 125 statute 39.35.255 established a statutory employer contribution rate of 22.00% of annual covered payroll. Statute 39.35.280 required additional State contributions to make up the difference between the 22% and the actuarially determined fiscal year 2010 contribution rate of 27.65%. Of the 22%, 7.96% funded pension benefits and 14.04% funded other post-employment benefits. In accordance with provisions of GASB 24, the School District, Bartlett Regional Hospital, and the City and Borough of Juneau recorded State contributions in the amount of \$642,710, \$1,474,565, and \$1,849,458 respectively, as PERS on-behalf payments. However, because the School District and the City and Borough of Juneau are legally responsible only for payments of up to 22% of covered payroll, these amounts have been excluded from the pension and OPEB costs.

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## NOTES TO BASIC FINANCIAL STATEMENTS

Employer and employee contribution rates for annual pension cost and post employment health care for the current year and the related information is as follows:

| Contribution rates:        | <u>Employee</u> | <u>Employer</u> |
|----------------------------|-----------------|-----------------|
| General Government         | 6.75%           | 22.00%          |
| Police and Fire            | 7.50%           | 22.00%          |
| School District            | 6.75%           | 22.00%          |
| Bartlett Regional Hospital | 6.75%           | 22.00%          |

The annual pension and other post employment benefit (OPEB) costs for the year ended June 30, 2010 and 2009 and the amounts actually contributed are listed below (in thousands):

|                                    | <u>Year*</u><br><u>Ended</u><br><u>6/30</u> | <u>Annual</u><br><u>Contribution</u> | <u>Percentage of</u><br><u>Required</u><br><u>Contribution</u><br><u>Contributed</u> |
|------------------------------------|---|--------------------------------------|--|
| <b>General Government:</b>         |   |                                      |  |
| Pension                            | 2010  | \$ 2,189,717                         | 100%   |
|                                    | 2009  | 1,829,639                            | 100%   |
| Post employment health care        | 2010  | 3,892,830                            | 100%   |
|                                    | 2009  | 4,269,159                            | 100%   |
| <b>School District:</b>            |   |                                      |  |
| Pension                            | 2010  | 802,079                              | 100%   |
|                                    | 2009  | 547,517                              | 100%   |
| Post employment health care        | 2010  | 1,413,609                            | 100%   |
|                                    | 2009  | 1,289,787                            | 100%   |
| <b>Bartlett Regional Hospital:</b> |   |                                      |  |
| Pension                            | 2010  | 1,420,970                            | 100%   |
|                                    | 2009  | 1,185,119                            | 100%   |
| Post employment health care        | 2010  | 2,526,169                            | 100%   |
|                                    | 2009  | 2,765,277                            | 100%   |

\*Due to PERS conversion to a cost-sharing plan in fiscal year 2009, information for fiscal year 2008 is not available.

#### Defined Contribution Pension Plan

Effective July 1, 2006, all new CBJ employees who are first time members of PERS, were enrolled in PERS Tier IV. PERS Tier IV is a defined contribution plan, and benefits depend solely on the amount contributed to the plan and investment earnings.

Annual contributions by CBJ, Bartlett Regional Hospital and the School District to PERS for the year ended June 30, 2010 were 22% of annual covered payroll. This rate consisted of 5% pension, .30% occupational death and disability, .83% retiree medical, and 3% Health Reimbursement Arrangement with the rest of the rate funding PERS defined benefit unfunded liability. Qualified employees are required to contribute 8% of covered employee wages.

Bartlett Regional Hospital made PERS pension and other post employment benefits contributions of \$428,525 and \$1,456,761, respectively, for the year ended June 30, 2010. Bartlett Regional Hospital employees contributed \$155,828 toward pension and \$529,731 toward other post employment benefits during fiscal year 2010.

CBJ made PERS pension and other post employment benefits contributions of \$282,723 and \$961,259, respectively, for the year ended June 30, 2010. CBJ employees contributed \$102,808 toward pension and \$349,548 toward other post employment benefits during fiscal year 2010.

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The School District made PERS pension and other post employment benefits contributions of \$221,516 and \$114,358, respectively, for the year ended June 30, 2010. School District employees contributed \$123,267 toward pension and \$63,637 toward other post employment benefits during fiscal year 2010.

### State of Alaska Teachers' Retirement System

#### Plan Description

The Teachers' Retirement System (TRS) is a cost sharing, multiple-employer defined benefit plan which covers teachers and other eligible participants.

TRS provides pension, post employment health care, death and disability benefits to participants. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. Each fiscal year, TRS issues a publicly available financial report which includes financial statements and required supplementary information. That report may be obtained by writing to the State of Alaska, Department of Administration, Division of Retirement and Benefits, PO Box 110203, Juneau, Alaska 99811-0203.

#### Defined Benefit Pension Plan

#### Funding Policy and Annual Pension Cost

Employees contribute 8.65% of their base salary as required by State Statute. Eligible TRS plan members contribute an additional 1% of their salary under the supplemental contribution provision. Per statute 39.35.255, the statutory TRS employer contribution rate is 12.56% of annual covered payroll. Out of the 12.56%, 5.55% funded pension benefits and 7.01% funded other post-employment benefits.

Alaska Statute 39.35.280 required additional State contributions to make up the difference between the 12.56% and the actuarially determined fiscal year 2010 contribution rate of 39.53%. In accordance with provisions of GASB 24, the School District recorded State contributions in the amount of \$6,446,458 as a TRS on-behalf payment. However, because the School District and the City and Borough of Juneau are legally responsible only for payments of up to 12.56% of covered payroll, this amount has been excluded from the pension and OPEB costs.

The School District's annual pension and other post-employment benefit costs for the years ended June 30, 2008, 2009, and 2010, respectively, and the amounts actually contributed are listed below:

| <u>Period Ended</u> |    | <u>Annual Pension Cost</u> | <u>Annual OPEB Cost</u> | <u>Total Benefit Cost</u> | <u>Percentage of Required Contribution Contributed</u> |
|---------------------|----|----------------------------|-------------------------|---------------------------|--|
| June 30, 2008       | \$ | 1,146,500                  | 1,638,808               | 2,785,308                 | 100%   |
| June 30, 2009       |    | 1,027,579                  | 1,795,439               | 2,823,018                 | 100%   |
| June 30, 2010       |    | 1,286,613                  | 1,624,277               | 2,910,890                 | 100%   |

#### Defined Contribution Pension Plan

Effective July 1, 2006, all new School District employees who are first time members of TRS, were enrolled in TRS Tier III. TRS Tier III benefits depend solely on the amount contributed to the plan and investment earnings. Employees are eligible to participate from the date of employment. Qualified employees contribute 8% of their annual covered wages.

Annual contributions by the School District to TRS for the year ended June 30, 2010 were 12.56% of annual covered payroll. This rate consisted of 7% pension, 1.03% retiree medical, .32% occupational death and disability, 3% Health Reimbursement Arrangement (HRA), with the rest of the rate funding TRS defined benefit unfunded liability.

The School District made TRS pension and other post-employment benefit contributions of \$319,564 and \$198,586, respectively, for the year ended June 30, 2010. School District employees contributed \$243,544 toward pension and \$151,345 toward other post-employment benefits during fiscal year 2010.

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## NOTES TO BASIC FINANCIAL STATEMENTS

## NOTE 11 - NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT

The following is a breakdown of the CBJ's net assets, invested in capital assets, net of related debt as of June 30, 2010:

|   | Governmental<br>Activities | Business-Type<br>Activities | Total                |
|---|----------------------------|-----------------------------|----------------------|
| Land  | \$ 38,308,223              | 17,818,899                  | 56,127,122           |
| Infrastructure in progress                                  | 21,845,011                 | -                           | 21,845,011           |
| Construction in progress                                    | 163,889,976                | 100,416,886                 | 264,306,862          |
| Plant and equipment   | 271,010,460                | 418,710,778                 | 689,721,238          |
| Infrastructure  | 201,801,119                | -                           | 201,801,119          |
|   | <u>696,854,789</u>         | <u>536,946,563</u>          | <u>1,233,801,352</u> |
| Less: Accumulated depreciation                              | <u>(292,325,645)</u>       | <u>(209,618,791)</u>        | <u>(501,944,436)</u> |
| Net capital assets  | <u>404,529,144</u>         | <u>327,327,772</u>          | <u>731,856,916</u>   |
| Unexpended bond proceeds                                    | 25,940,336                 | 4,027,571                   | 29,967,907           |
| Total invested in capital assets                            | <u>430,469,480</u>         | <u>331,355,343</u>          | <u>761,824,823</u>   |
| Less:   |                            |                             |                      |
| Bonds and loans due in less than one year                   | (14,407,168)               | (1,496,172)                 | (15,903,340)         |
| Bonds and loans due in more than one year                   | <u>(145,845,943)</u>       | <u>(44,888,622)</u>         | <u>(190,734,565)</u> |
| Total related debt  | <u>(160,253,111)</u>       | <u>(46,384,794)</u>         | <u>(206,637,905)</u> |
| Net assets, invested in capital assets, net of related debt | <u>\$ 270,216,369</u>      | <u>284,970,549</u>          | <u>555,186,918</u>   |

## NOTE 12 - CONSTRUCTION COMMITMENTS

A summary of capital projects commitments by fund and project type at June 30, 2010, follows:

| Project type                 | Authorization         | Expended<br>to date | Encumbered        | Committed         | Required<br>future<br>financing |
|------------------------------|-----------------------|---------------------|-------------------|-------------------|---------------------------------|
| Capital Projects Funds:      |                       |                     |                   |                   |                                 |
| Schools                      | \$ 140,764,808        | 118,432,906         | 2,194,912         | 20,136,990        | -                               |
| Roads and Sidewalks          | 32,729,896            | 21,845,011          | 3,902,027         | 6,982,858         | -                               |
| Fire and Safety              | 4,211,288             | 2,873,383           | 249,616           | 1,088,289         | -                               |
| Community Development        | 21,691,611            | 13,633,662          | 1,552,582         | 6,505,367         | -                               |
| Parks and Recreation         | <u>47,079,307</u>     | <u>28,950,025</u>   | <u>11,896,628</u> | <u>6,232,654</u>  | <u>-</u>                        |
| Total Capital Projects Funds | <u>246,476,910</u>    | <u>185,734,987</u>  | <u>19,795,765</u> | <u>40,946,158</u> | <u>-</u>                        |
| Enterprise Funds:            |                       |                     |                   |                   |                                 |
| Airport                      | 74,736,143            | 38,333,967          | 24,006,274        | 12,395,902        | -                               |
| Hospital                     | 71,382,035            | 65,148,029          | 259,218           | 5,974,788         | -                               |
| Harbors                      | 38,292,752            | 30,155,695          | 604,062           | 7,539,981         | 6,986                           |
| Port                         | 22,775,290            | 6,291,234           | 936,337           | 15,547,719        | -                               |
| Water                        | 12,895,332            | 8,187,066           | 166,909           | 4,541,357         | -                               |
| Sewer                        | <u>26,752,636</u>     | <u>14,550,404</u>   | <u>2,092,940</u>  | <u>10,109,292</u> | <u>-</u>                        |
| Total Enterprise Funds       | <u>246,834,188</u>    | <u>162,666,395</u>  | <u>28,065,740</u> | <u>56,109,039</u> | <u>6,986</u>                    |
| Total                        | <u>\$ 493,311,098</u> | <u>348,401,382</u>  | <u>47,861,505</u> | <u>97,055,197</u> | <u>6,986</u>                    |

**NOTE 13 - SALES TAX**

CBJ levies a combination of permanent and temporary sales taxes totaling 5%. The sales tax levy is applied to the retail selling of goods, rents and services occurring within the City and Borough unless specifically exempted. The sales tax levy rates require voter approval. Specific sales tax exemptions are determined by the City and Borough Assembly. While State law precludes local governments from dedicating future tax revenues, it has been the City and Borough's policy that the specific uses of sales tax levies be identified when they are presented to the voters for approval.

The identified uses for the sales tax levies are as follows:

- 1% permanent to be used for general governmental operations,
- 3% temporary to be used for a combination of general governmental operations, capital improvement projects, emergency budget reserves and
- 1% temporary to be used for specific capital improvement projects.

The temporary 3% levy currently in place will expire on June 30, 2012. The temporary 1% levy set to expire on September 30, 2008 was approved by voters on October 2, 2007 to be extended to September 30, 2013. It is the intent of the Assembly to spend these sales tax revenues on consolidating public works facilities, areawide sewer infrastructure, airport renovations, improvements to Statter Harbor, deferred maintenance on CBJ buildings, and the local portion of debt for school renovations.

The Mayor's Task Force on Fiscal Policy, in its April 1990 report, recommended to the Assembly that CBJ designate a portion of the temporary five year, three percent sales tax levy for Capital Projects to an Emergency Reserve. During FY93, the Rainy Day reserve was established so that the City would be prepared in times of leaner years to still be able to have a balanced budget and conduct general governmental business when State funding would be decreasing. It has been the intent of the present and past Assemblies to add approximately \$2 million dollars per fiscal year for a goal of \$10 million dollars. At present the balance in the Rainy Day reserve is \$8,116,677.

On October 3, 1995, the voters approved to establish the initial budget of \$450,000 for the Youth Activities Grant Program. This program was intended to assist in providing stable financial support for current youth activities of all types (athletic, artistic, cultural or academic) and reduce the amount of fund raising local youth groups must perform. The Assembly appointed a citizen board to receive proposals for funding from organizations sponsoring youth activities, including nonprofit groups and the Juneau School District.

**NOTE 14 - EXCISE TAX**

On October 6, 2009, the voters approved an increase in the excise tax rates on cigarettes and other tobacco products. The levy on tobacco excise tax on cigarettes increased from \$0.30 to \$1.00 per pack and on other tobacco products increased from 12% to 45% of the wholesale price. Excise taxes are collected from the wholesaler/retailer importing the tobacco products into the borough. Other tobacco products include but are not limited to cigars, cheroot, stogie, perique, snuff and snuff flour, smoking tobacco, and chewable tobacco not prescribed by a licensed physician. It is the intent of the Assembly to continue to spend the proceeds of this tax on health and social services needs related to substance abuse and tobacco use prevention and cessation.

**NOTE 15 - LITIGATION**

CBJ, in the normal course of their activities, is involved in various claims and pending litigation. While the outcome of certain of these matters is not presently determinable, in the opinion of management, CBJ and the School District component unit have adequate insurance coverage and reserves to prevent these matters from having a material adverse effect on the basic financial statements.

**NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS**

Senate Bill 125 fixed PERS/TRS employer contribution rates beginning July 1, 2008. The State of Alaska provided financial relief to entities participating in the State of Alaska Public Employees' Retirement and Teachers' Retirement Systems by making direct contributions to the PERS and TRS plan and reducing annual contribution rates paid by employers. TRS and PERS on-behalf amounts recognized by the School District as revenues and expenses were \$6,446,458 and \$642,710, respectively, for the year ended June 30, 2010. PERS on-behalf amount recognized by the City and Borough of Juneau as revenues and expenses were \$1,849,458 for year ended June 30, 2010. Bartlett Regional Hospital received a \$1,474,565 contribution from the State of Alaska during fiscal year 2010.



June 30, 2010

## NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 17 - CONTINGENT LIABILITIES**

CBJ and the School District component unit participate in a variety of State and Federal assistance grant programs. These programs are subject to program compliance reviews by the grantors or their representatives. The audits of these programs for and including the year ended June 30, 2010, have not yet been conducted. Accordingly, compliance with applicable grant requirements by CBJ and the School District component unit will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although CBJ and the School District component unit expect any such unrecorded amounts, if any, to be immaterial.

**NOTE 18 - CONDUIT DEBT**

On August 12, 1999, the CBJ participated in a nonrecourse revenue bond issue. The \$18 million proceeds from the issuance of these bonds were used to provide funds to Wildflower Court, Inc., an Alaska nonprofit corporation, to construct and equip a new assisted living and long-term care facility. The bonds are special, limited obligations of the CBJ, and do not constitute a debt, liability or general obligation of the CBJ, or a pledge of the faith and credit or the taxing power of the CBJ. The bonds are payable solely from the revenues and proceeds provided by Wildflower Court, Inc.

The principal amount outstanding as of June 30, 2010 for this bond issue is \$14.25 million. The bonds are term bonds with \$1,350,000 maturing December 1, 2004 and the remaining \$16,650,000 maturing December 1, 2025, subject to mandatory redemption prior to maturity as set forth in the Official Statement. A sinking fund is held by a Trustee to accumulate the required funds needed at each June 1 and December 1 payment date. The amount held in the sinking fund at June 30, 2010 is \$431,640. The first interest payment was made on December 1, 1999. The first principal payment was made on December 1, 2001.

On August 6, 2001, the CBJ participated in a second nonrecourse revenue bond issue in the amount of \$6.7 million to provide funds to South East Alaska Regional Health Consortium (SEARHC), an Alaska nonprofit corporation, to finance the construction of a healthcare facility. The bonds are special, limited obligations of the CBJ, and do not constitute a debt, liability or general obligation of the CBJ, or a pledge of the faith and credit or the taxing power of the CBJ. The bonds are payable solely from the revenues and proceeds provided by SEARHC.

The \$6.7 million is held as a construction financing loan with a financial institution to which pay requests have been submitted for reimbursement of applicable construction expenditures. The total amount requested under this financing arrangement is \$6,401,816. Loan repayments are to be made as follows: Interest only payments to be paid in monthly installments commencing September 1, 2001, ending on August 1, 2003. Then, principal and interest to be paid in monthly installments of \$49,246 commencing on September 1, 2003, and on the first day of each month thereafter. The principal amount outstanding as of June 30, 2010 for this construction loan is \$3,984,521. The construction loan is expected to be paid in full May 5, 2019. The bond matures August 1, 2033.

**NOTE 19 - RISK MANAGEMENT**

CBJ has a self-insurance/co-insurance program that is accounted for within the Self-insurance Fund. All insurance payments to this Internal Service Fund from other funds are accounted for as external interfund transactions.

CBJ is exposed to various risks of loss from legal liabilities, property damage, business interruption and personnel claims. Under this program, the Risk Management Fund provides coverage that has deductibles up to a maximum of \$600,000 for each worker's compensation claim, \$100,000 for each property claim, \$250,000 for each general liability claim. CBJ purchases commercial insurance for claims in excess of coverage provided by the Fund up to various limits depending on the specific coverage. Settled claims have not exceeded these commercial coverage limits in any of the past three fiscal years.

CBJ provides coverage for medical/dental/vision claims up to maximum annual claims of \$100,000 per employee. Coverage in excess thereof is provided by a private stop loss carrier. CBJ also purchases term life coverage for CBJ employees and their dependents.

Unemployment compensation expense is based on actual claims paid by the State of Alaska and reimbursed by CBJ.

All funds of CBJ participate in the risk management program and make payments to the Risk Management Fund based on estimates of the amounts needed to pay prior-year and current-year claims.

Claims payables represent actuarially determined estimates of claims to be paid based upon past experience modified for current trends and information. This liability includes reserves for known claims, provision for additional development on known claims, and provision for incurred but not reported claims. The liability also includes a provision for other unallocated cost adjustment expenses for health benefit claims and a provision for specific, incremental cost adjustment expenses for

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2010

other types of claims. The liability also includes a provision for salvage and subrogation for applicable claims. The evaluation of pending and ongoing claimants' claims uses established historical information unique to unemployment compensation claims incurred but not paid by the State of Alaska. Claims payables balance at fiscal year end were considered and presented as current liabilities in Risk Management's statement of net assets.

Changes in the Fund's claims liability amount in fiscal years 2010, 2009 and 2008 were:

|                             | <u>Beginning<br/>of Fiscal<br/>Year<br/>Liability</u> | <u>Current Year<br/>Claims and<br/>Changes in<br/>Estimates</u> | <u>Claim<br/>Payments</u> | <u>Balance at<br/>Fiscal<br/>Year End</u> |
|-----------------------------|---|---|---------------------------|---|
| <b>2010</b>                 |   |   |                           |   |
| General liability claims    | \$ 933,982  | 964,831   | 709,855                   | 1,188,958                                 |
| Auto claims                 | 100,270   | 120,371   | 106,634                   | 114,007                                   |
| Property claims             | -   | 69,762  | 69,762                    | -   |
| Workers compensation claims | 2,172,619   | 1,359,208   | 1,252,529                 | 2,279,298                                 |
| Health benefits claims      | 921,702   | 13,181,838  | 13,170,796                | 932,744                                   |
|                             | <u>\$ 4,128,573</u>                                   | <u>15,696,010</u>   | <u>15,309,576</u>         | <u>4,515,007</u>                          |
| <b>2009</b>                 |   |   |                           |   |
| General liability claims    | \$ 735,383  | 631,189   | 432,590                   | 933,982                                   |
| Auto claims                 | 108,553   | 43,916  | 52,199                    | 100,270                                   |
| Property claims             | -   | 223,862   | 223,862                   | -   |
| Workers compensation claims | 2,359,936   | 760,059   | 947,376                   | 2,172,619                                 |
| Health benefits claims      | 742,735   | 12,125,476  | 11,946,509                | 921,702                                   |
|                             | <u>\$ 3,946,607</u>                                   | <u>13,784,502</u>   | <u>13,602,536</u>         | <u>4,128,573</u>                          |
| <b>2008</b>                 |   |   |                           |   |
| General liability claims    | \$ 327,831  | 1,066,004   | 658,452                   | 735,383                                   |
| Auto claims                 | 128,406   | 30,031  | 49,884                    | 108,553                                   |
| Property claims             | -   | 19,778  | 19,778                    | -   |
| Workers compensation claims | 2,397,146   | 878,604   | 915,814                   | 2,359,936                                 |
| Health benefits claims      | 1,170,454   | 8,506,154   | 8,933,873                 | 742,735                                   |
|                             | <u>\$ 4,023,837</u>                                   | <u>10,500,571</u>   | <u>10,577,801</u>         | <u>3,946,607</u>                          |

## GOVERNMENTAL FUNDS

The following section contains the following sections:

*Non-Major Governmental Funds Combining Schedules:*

- Balance Sheet
- Statement of Revenues, Expenditures and Changes in Fund Balance

*Individual Fund and Combining by Fund Type Schedules and Statements:*

- Balance Sheet
- Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
- Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

For the following:

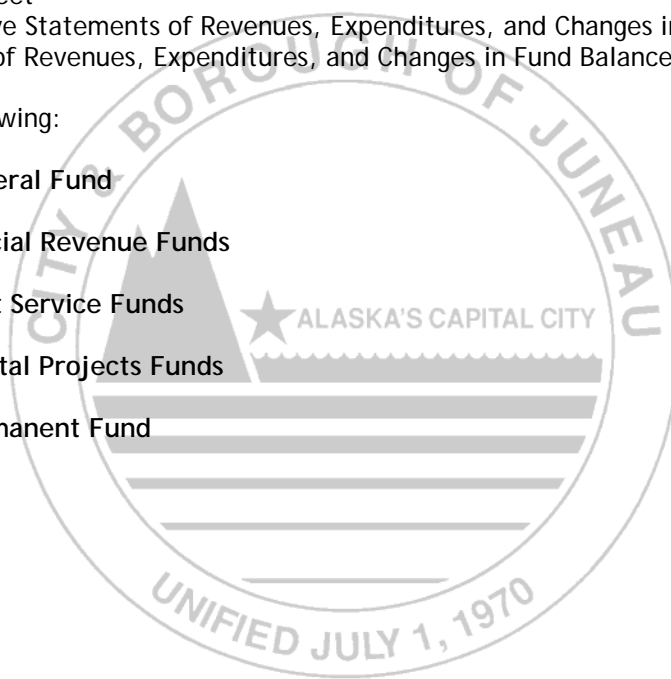
General Fund

Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Permanent Fund



## CITY and BOROUGH OF JUNEAU

## Non-Major Governmental Funds

## Combining Balance Sheet

June 30, 2010

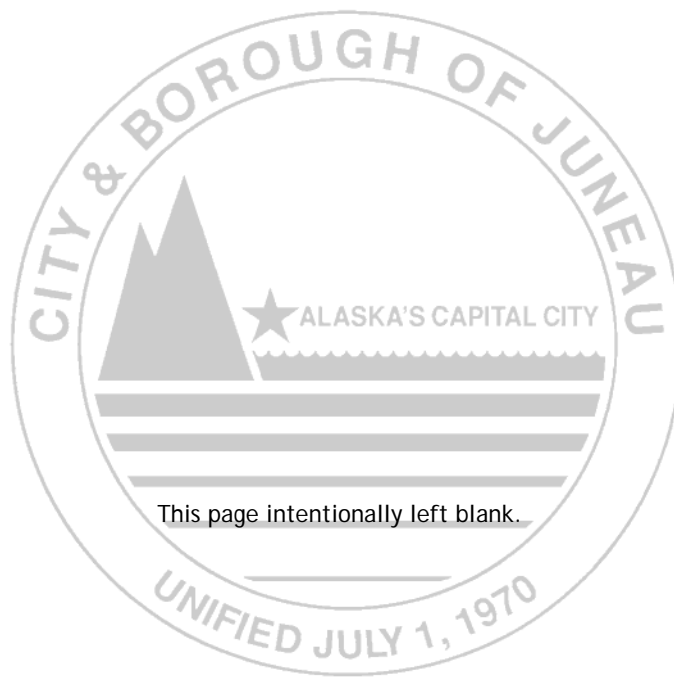
|  | Special<br>Revenue   | Capital<br>Projects | Jensen-Olson<br>Arboretum<br>Permanent<br>Fund | Total             |
|--|----------------------|---------------------|--|-------------------|
| <b>ASSETS</b>  |                      |                     |  |                   |
| Equity in central treasury                                 | \$ 7,530,368         | -                   | -  | 7,530,368         |
| Receivables, net of allowance<br>for doubtful accounts:    |                      |                     |  |                   |
| Accounts   | 960,307              | -                   | -  | 960,307           |
| Taxes  | 636,609              | -                   | -  | 636,609           |
| State of Alaska  | 9,181                | -                   | -  | 9,181             |
| Federal government   | 2,321                | -                   | -  | 2,321             |
| Long-term notes  | 524,734              | -                   | -  | 524,734           |
| Inventories  | 583,185              | -                   | -  | 583,185           |
| Restricted assets:   |                      |                     |  |                   |
| Equity in central treasury                                 | -                    | 34,487,380          | 2,142,252                                      | 36,629,632        |
| Receivables:   |                      |                     |  |                   |
| State of Alaska  | -                    | 1,087,961           | -  | 1,087,961         |
| Federal  | -                    | 3,259,294           | -  | 3,259,294         |
| Total assets   | <u>\$ 10,246,705</u> | <u>38,834,635</u>   | <u>2,142,252</u>                               | <u>51,223,592</u> |
| <b>LIABILITIES</b>   |                      |                     |  |                   |
| Interfund payable to other funds                           | \$ 222,737           | -                   | -  | 222,737           |
| Accounts payable   | 135,930              | -                   | -  | 135,930           |
| Accrued salaries, payroll taxes<br>and withholding payable | 585,084              | -                   | -  | 585,084           |
| Deferred revenues  | 263,670              | -                   | -  | 263,670           |
| Advance from General Fund                                  | 770,077              | -                   | -  | 770,077           |
| Payable from restricted assets:                            |                      |                     |  |                   |
| Interfund payable to General Fund                          | -                    | 203,175             | -  | 203,175           |
| Accounts and contracts payable                             | -                    | 4,694,563           | -  | 4,694,563         |
| Total liabilities  | <u>1,977,498</u>     | <u>4,897,738</u>    | <u>-</u>                                       | <u>6,875,236</u>  |
| <b>FUND BALANCES</b>                                       |                      |                     |  |                   |
| Reserved:  |                      |                     |  |                   |
| Subsequent year expenditures                               | 1,246,800            | -                   | -  | 1,246,800         |
| Encumbrances   | 12,593               | 17,800,853          | -  | 17,813,446        |
| Long-term notes receivable                                 | 316,023              | -                   | -  | 316,023           |
| Jensen-Olson Permanent Fund                                | -                    | -                   | 2,142,252                                      | 2,142,252         |
| Unreserved:  |                      |                     |  |                   |
| Designated:  |                      |                     |  |                   |
| Compensated absences                                       | 809,173              | -                   | -  | 809,173           |
| Undesignated, reported in:                                 |                      |                     |  |                   |
| Special Revenue Funds                                      | 5,884,618            | -                   | -  | 5,884,618         |
| Capital Projects Funds                                     | -                    | 16,136,044          | -  | 16,136,044        |
| Total fund balances  | <u>8,269,207</u>     | <u>33,936,897</u>   | <u>2,142,252</u>                               | <u>44,348,356</u> |
| Total liabilities and fund balances                        | <u>\$ 10,246,705</u> | <u>38,834,635</u>   | <u>2,142,252</u>                               | <u>51,223,592</u> |

## Non-Major Governmental Funds

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2010

|  | Special<br>Revenue  | Capital<br>Projects | Jensen-Olson<br>Arboretum<br>Permanent<br>Fund | Total               |
|--|---------------------|---------------------|--|---------------------|
| <b>REVENUES</b>                                      |                     |                     |  |                     |
| Taxes  | \$ 1,759,340        | -                   | -  | 1,759,340           |
| State sources:                                       |                     |                     |  |                     |
| State shared revenue                                 | 336,986             | -                   | -  | 336,986             |
| Grants - other                                       | 1,190,910           | 5,699,783           | -  | 6,890,693           |
| Federal sources                                      | 130,756             | 3,322,853           | -  | 3,453,609           |
| Local sources  | 1,000,878           | -                   | -  | 1,000,878           |
| Charges for services                                 | 2,575,258           | -                   | -  | 2,575,258           |
| Contracted services                                  | 483,100             | -                   | -  | 483,100             |
| Licenses, permits and fees                           | 7,646,767           | -                   | -  | 7,646,767           |
| Interest   | -                   | 28,290              | 184,650  | 212,940             |
| Land sales   | 19,738              | -                   | -  | 19,738              |
| Rentals  | 228,961             | -                   | 10,867   | 239,828             |
| Other  | 153,904             | 200,000             | 187  | 354,091             |
| Total revenues                                       | <u>15,526,598</u>   | <u>9,250,926</u>    | <u>195,704</u>                                 | <u>24,973,228</u>   |
| <b>EXPENDITURES</b>                                  |                     |                     |  |                     |
| Current:   |                     |                     |  |                     |
| Recreation   | 2,298,074           | -                   | -  | 2,298,074           |
| Community development and<br>lands management        | 69,952              | -                   | -  | 69,952              |
| Affordable housing                                   | 100,000             | -                   | -  | 100,000             |
| Public safety  | 3,034,544           | -                   | -  | 3,034,544           |
| Public transportation                                | 5,751,267           | -                   | -  | 5,751,267           |
| Tourism and conventions                              | 1,879,013           | -                   | -  | 1,879,013           |
| Other  | 286,623             | -                   | -  | 286,623             |
| Capital projects                                     | -                   | 35,191,201          | -  | 35,191,201          |
| Total expenditures                                   | <u>13,419,473</u>   | <u>35,191,201</u>   | <u>-</u>                                       | <u>48,610,674</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>2,107,125</u>    | <u>(25,940,275)</u> | <u>195,704</u>                                 | <u>(23,637,446)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                     |  |                     |
| Transfers from other funds                           | 9,812,800           | 17,031,993          | -  | 26,844,793          |
| Transfers to other funds                             | (10,283,000)        | (3,870,399)         | -  | (14,153,399)        |
| Bond proceeds  | -                   | 19,214,541          | -  | 19,214,541          |
| Total other financing sources (uses)                 | <u>(470,200)</u>    | <u>32,376,135</u>   | <u>-</u>                                       | <u>31,905,935</u>   |
| Net change in fund balances                          | 1,636,925           | 6,435,860           | 195,704  | 8,268,489           |
| Fund balances at the beginning of year               | <u>6,632,282</u>    | <u>27,501,037</u>   | <u>1,946,548</u>                               | <u>36,079,867</u>   |
| Fund balances at end of year                         | <u>\$ 8,269,207</u> | <u>33,936,897</u>   | <u>2,142,252</u>                               | <u>44,348,356</u>   |



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## GENERAL FUND

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The General Fund is used to account for all the financial operations of the City and Borough not required to be accounted for in any other fund.







## CITY and BOROUGH OF JUNEAU

## GENERAL FUND

## Comparative Balance Sheets

June 30, 2010, 2009 and 2008

|  | <u>2010</u>          | <u>2009</u>       | <u>2008</u>       |
|--|----------------------|-------------------|-------------------|
| <b>ASSETS</b>  |                      |                   |                   |
| Equity in central treasury                               | \$ 4,184,442         | 8,536,206         | 7,341,156         |
| Receivables, net of allowance for doubtful accounts:     |                      |                   |                   |
| Accounts   | 1,553,908            | 2,056,197         | 2,289,763         |
| Special assessments                                      | 298,980              | 271,437           | 321,792           |
| Taxes  | 652,782              | 384,974           | 279,053           |
| State of Alaska  | 45,300               | 33,985            | 39,676            |
| Interfund receivable from other funds                    | 7,575,719            | 3,338,243         | 2,562,309         |
| Inventories  | 539,739              | 516,729           | 518,748           |
| Deposits   | 520,643              | 1,052,198         | 1,053,198         |
| Prepaid items  | 15,912               | 51,191            | 510,518           |
| Advance to Special Revenue Fund                          | <u>770,077</u>       | <u>933,769</u>    | <u>980,838</u>    |
| Total assets   | <u>\$ 16,157,502</u> | <u>17,174,929</u> | <u>15,897,051</u> |
| <b>LIABILITIES</b>                                       |                      |                   |                   |
| Accounts payable   | \$ 1,097,902         | 787,580           | 679,271           |
| Accrued salaries, payroll taxes and withholdings payable | 1,085,072            | 989,252           | 883,949           |
| Accrued and other liabilities                            | 1,103,762            | 1,664,546         | 1,929,359         |
| Deferred revenues  | <u>1,069,494</u>     | <u>891,696</u>    | <u>776,407</u>    |
| Total liabilities  | <u>4,356,230</u>     | <u>4,333,074</u>  | <u>4,268,986</u>  |
| <b>FUND BALANCE</b>                                      |                      |                   |                   |
| Reserved:  |                      |                   |                   |
| Advance to Special Revenue Fund                          | 770,077              | 933,769           | 980,838           |
| Subsequent year expenditures                             | 3,270,300            | 4,425,600         | 1,859,300         |
| Encumbrances   | 251,586              | 483,741           | 616,188           |
| Prepaid items  | 15,912               | 51,191            | 510,518           |
| Unreserved:  |                      |                   |                   |
| Designated:  |                      |                   |                   |
| Compensated absences                                     | 1,490,513            | 1,434,972         | 1,278,937         |
| Emergency operating reserve                              | 3,000,000            | 2,000,000         | 3,000,000         |
| Unreserved - undesignated                                | <u>3,002,884</u>     | <u>3,512,582</u>  | <u>3,382,284</u>  |
| Total fund balance                                       | <u>11,801,272</u>    | <u>12,841,855</u> | <u>11,628,065</u> |
| Total liabilities and fund balance                       | <u>\$ 16,157,502</u> | <u>17,174,929</u> | <u>15,897,051</u> |

## CITY and BOROUGH OF JUNEAU

## GENERAL FUND

Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>       | <u>2009</u>       | <u>2008</u>       |
|--|-------------------|-------------------|-------------------|
| <b>REVENUES</b>                            |                   |                   |                   |
| Taxes:                                     |                   |                   |                   |
| Property                                   | \$ 32,997,007     | 29,456,299        | 31,120,461        |
| Penalties, interest and discounts          | 744,631           | 529,617           | 456,650           |
| State sources:                             |                   |                   |                   |
| State shared revenue                       | 627,339           | 3,519,929         | 2,922,455         |
| Debt reimbursement                         | 11,784,763        | 11,437,293        | 8,561,353         |
| Grants - other                             | 268,064           | 296,287           | 264,898           |
| In lieu of taxes                           | 55,004            | 47,480            | 25,182            |
| Federal sources:                           |                   |                   |                   |
| In lieu of taxes                           | 1,421,919         | 1,922,255         | 835,434           |
| Licenses, permits and fees                 | 697,912           | 805,212           | 742,651           |
| Ambulance and air medivac                  | 1,038,714         | 983,670           | 750,837           |
| Fines and forfeitures                      | 27,436            | 28,584            | 33,154            |
| Investment and interest income             | 4,092,879         | 4,018,165         | 6,879,843         |
| Rentals                                    | 1,480             | 1,581             | 1,548             |
| Special assessments                        | 124,407           | 74,640            | 93,771            |
| Other                                      | 270,604           | 241,190           | 341,236           |
| Total revenues                             | <u>54,152,159</u> | <u>53,362,202</u> | <u>53,029,473</u> |
| <b>EXPENDITURES</b>                        |                   |                   |                   |
| Current:                                   |                   |                   |                   |
| Legislative                                | 3,199,967         | 3,137,435         | 3,307,593         |
| Legal                                      | 1,521,167         | 1,683,811         | 1,341,040         |
| Administration                             | 3,816,268         | 3,753,790         | 3,254,616         |
| Education                                  | 25,432,800        | 24,537,000        | 22,795,765        |
| Finance                                    | 2,906,948         | 2,935,362         | 2,979,191         |
| Engineering                                | 661,098           | 773,943           | 756,916           |
| Libraries                                  | 2,261,970         | 2,310,594         | 2,281,219         |
| Community development and lands management | 2,694,329         | 2,910,296         | 2,562,633         |
| Public safety                              | 3,770,204         | 3,709,775         | 3,241,110         |
| Facility maintenance                       | 2,756,503         | 2,802,860         | 2,840,550         |
| Special assessments                        | 135,068           | -                 | (17,792)          |
| Other - Nondepartmental                    | 1,803             | 1,170             | 2,089             |
| Total expenditures                         | <u>49,158,125</u> | <u>48,556,036</u> | <u>45,344,930</u> |
| Excess of revenues over expenditures       | <u>4,994,034</u>  | <u>4,806,166</u>  | <u>7,684,543</u>  |

|   | <u>2010</u>          | <u>2009</u>        | <u>2008</u>        |
|---|----------------------|--------------------|--------------------|
| <b>OTHER FINANCING SOURCES (USES)</b>   |                      |                    |                    |
| Transfers from:   |                      |                    |                    |
| Permanent Fund  | \$ -                 | 10,900             | 80,500             |
| Special Revenue Funds:  |                      |                    |                    |
| Roaded Service Area   | -                    | 173,764            | -                  |
| Sales Tax   | 10,800,200           | 12,251,400         | 9,728,400          |
| Mental Health   | -                    | 8,760              | 14,000             |
| Marine Passenger Fee  | 1,401,000            | 1,391,500          | 1,133,900          |
| Tobacco Excess Tax  | 273,600              | 297,300            | 320,000            |
| Enterprise Funds:   |                      |                    |                    |
| Sewer   | 6,483                | 8,000              | 11,200             |
| Capital Projects Funds  | 182,000              | -                  | -                  |
| Transfers to:   |                      |                    |                    |
| Permanent Fund  | -                    | (98,900)           | -                  |
| Special Revenue Funds:  |                      |                    |                    |
| Visitor Services  | (60,000)             | (60,000)           | (224,400)          |
| Mental Health   | -                    | -                  | -                  |
| Downtown Parking  | (85,000)             | (85,000)           | (13,600)           |
| Capital Transit   | (30,000)             | -                  | -                  |
| Eaglecrest  | (725,000)            | (675,000)          | (625,000)          |
| Marine Passenger Fee  | (21,100)             | -                  | (30,500)           |
| General Debt Service Fund   | (17,581,400)         | (16,619,700)       | (12,791,300)       |
| Enterprise Funds:   |                      |                    |                    |
| Airport   | -                    | -                  | (100,000)          |
| Water   | -                    | -                  | (184,000)          |
| Sewer   | -                    | -                  | (316,300)          |
| Bartlett Regional Hospital  | (195,400)            | (195,400)          | (195,400)          |
| Wastemanagement   | -                    | -                  | (180,000)          |
| Internal Service Funds  | -                    | -                  | (4,400)            |
| Capital Projects Funds  | -                    | -                  | (250,000)          |
| Total other financing sources (uses)  | <u>(6,034,617)</u>   | <u>(3,592,376)</u> | <u>(3,626,900)</u> |
| Excess of revenues and other<br>financing sources over<br>expenditures and other financing uses | (1,040,583)          | 1,213,790          | 4,057,643          |
| Fund balance at beginning of year   | <u>12,841,855</u>    | <u>11,628,065</u>  | <u>7,570,422</u>   |
| Fund balance at end of year   | <u>\$ 11,801,272</u> | <u>12,841,855</u>  | <u>11,628,065</u>  |

## CITY and BOROUGH OF JUNEAU

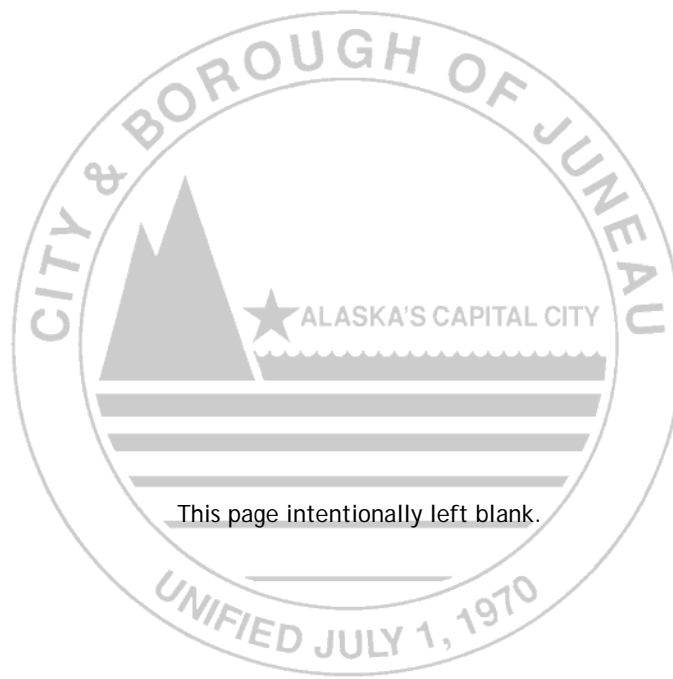
## GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts  |                   |                   | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|-------------------|-------------------|-------------------|---|
|  | <u>Original</u>   | <u>Final</u>      | <u>Actual</u>     |   |
| <b>REVENUES</b>  |                   |                   |                   |   |
| Taxes:   |                   |                   |                   |   |
| Property   | \$ 33,037,200     | 33,037,200        | 32,997,007        | (40,193)  |
| Penalties, interest and discounts                        | 476,000           | 476,000           | 744,631           | 268,631   |
| State sources:   |                   |                   |                   |   |
| State shared revenue                                     | 16,000            | 641,053           | 627,339           | (13,714)  |
| Debt reimbursement                                       | 12,358,800        | 12,358,800        | 11,784,763        | (574,037)   |
| Grants - other   | 208,100           | 295,299           | 268,064           | (27,235)  |
| In lieu of taxes   | 25,500            | 25,500            | 55,004            | 29,504  |
| Federal sources:   |                   |                   |                   |   |
| In lieu of taxes   | 1,338,400         | 1,338,400         | 1,421,919         | 83,519  |
| Licenses, permits and fees                               | 691,600           | 691,600           | 697,912           | 6,312   |
| Ambulance and air medivac                                | 786,000           | 786,000           | 1,038,714         | 252,714   |
| Fines and forfeitures                                    | 28,000            | 28,000            | 27,436            | (564)   |
| Investment and interest income                           | 3,211,300         | 3,211,300         | 4,092,879         | 881,579   |
| Rental   | 1,500             | 1,500             | 1,480             | (20)  |
| Special assessments                                      | 59,200            | 59,200            | 124,407           | 65,207  |
| Other  | 241,100           | 246,345           | 270,604           | 24,259  |
| Total revenues   | <u>52,478,700</u> | <u>53,196,197</u> | <u>54,152,159</u> | <u>955,962</u>  |
| <b>EXPENDITURES</b>                                      |                   |                   |                   |   |
| Current:   |                   |                   |                   |   |
| Legislative  | 3,421,400         | 3,432,344         | 3,199,967         | 232,377   |
| Legal  | 1,723,743         | 1,823,344         | 1,496,632         | 326,712   |
| Administration   | 4,124,731         | 4,345,853         | 3,909,881         | 435,972   |
| Education  | 25,432,800        | 25,432,800        | 25,432,800        | -   |
| Finance  | 3,118,374         | 3,317,815         | 2,978,701         | 339,114   |
| Engineering  | 895,052           | 989,045           | 659,266           | 329,779   |
| Libraries  | 2,389,700         | 2,455,069         | 2,253,165         | 201,904   |
| Community development and lands<br>management            | 3,053,300         | 3,153,158         | 2,721,179         | 431,979   |
| Public safety  | 3,770,800         | 3,770,800         | 3,770,800         | -   |
| Facility maintenance                                     | 2,928,600         | 3,270,216         | 2,905,990         | 364,226   |
| Special assessments                                      | 135,068           | 135,068           | 135,068           | -   |
| Other - nondepartmental                                  | -                 | -                 | 1,803             | (1,803)   |
| Total expenditures and encumbrances                      | <u>50,993,568</u> | <u>52,125,512</u> | <u>49,465,252</u> | <u>2,660,260</u>  |
| Excess of revenues over<br>expenditures and encumbrances | <u>1,485,132</u>  | <u>1,070,685</u>  | <u>4,686,907</u>  | <u>3,616,222</u>  |

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>        | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-------------------------|--------------------|----------------------|---|
|   | <u>Original</u>         | <u>Final</u>       |                      |   |
| OTHER FINANCING SOURCES (USES)                              |                         |                    |                      |   |
| Transfers from:   |                         |                    |                      |   |
| Special Revenue Funds:                                      |                         |                    |                      |   |
| Sales Tax   | 10,800,200              | 10,800,200         | 10,800,200           | -   |
| Marine Passenger Fee  | 1,401,000               | 1,401,000          | 1,401,000            | -   |
| Tobacco Excise Tax  | 273,600                 | 273,600            | 273,600              | -   |
| Enterprise Fund:  |                         |                    |                      |   |
| Sewer   | 6,500                   | 6,500              | 6,483                | (17)  |
| Capital Projects Funds                                      | 182,000                 | 182,000            | 182,000              | -   |
| Transfers to:   |                         |                    |                      |   |
| Special Revenue Funds:                                      |                         |                    |                      |   |
| Visitor Services  | (60,000)                | (60,000)           | (60,000)             | -   |
| Downtown Parking  | (85,000)                | (85,000)           | (85,000)             | -   |
| Capital Transit   | (30,000)                | (30,000)           | (30,000)             | -   |
| Eaglecrest  | (725,000)               | (725,000)          | (725,000)            | -   |
| Marine Passenger Fee  | -                       | (21,100)           | (21,100)             | -   |
| General Debt Service Fund                                   | (17,581,400)            | (17,581,400)       | (17,581,400)         | -   |
| Enterprise Funds:   |                         |                    |                      |   |
| Bartlett Regional Hospital                                  | (195,400)               | (195,400)          | (195,400)            | -   |
| Total other financing sources (uses)                        | <u>(6,013,500)</u>      | <u>(6,034,600)</u> | <u>(6,034,617)</u>   | <u>(17)</u>   |
| Net change in fund balance                                  | \$ <u>(4,528,368)</u>   | <u>(4,963,915)</u> | (1,347,710)          | <u>3,616,205</u>  |
| Fund balance at beginning of year                           |                         |                    | <u>12,841,855</u>    |   |
| Fund balance at end of year                                 |                         |                    | 11,494,145           |   |
| Reconciliation to GAAP fund balance:                        |                         |                    |                      |   |
| Encumbrances at end of year                                 |                         |                    | 251,586              |   |
| Change in compensated absences, designation of fund balance |                         |                    | <u>55,541</u>        |   |
| Fund balance at end of year - GAAP basis                    |                         |                    | \$ <u>11,801,272</u> |   |



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## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2010. This section also includes individual three-year comparative statements of revenues, expenditures, and changes in fund balance and budget and actual presentations for all of the following special revenue funds.

### *Major Special Revenue Funds*

**Roaded Service Area** - To account for revenues and expenditures related to the roaded service area within the City and Borough of Juneau.

**Sales Tax** - To account for revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

**Lands** - To account for revenues and expenditures relating to land sales, non-enterprise fund leases, and resource sales.

### *Non-Major Special Revenue Funds*

**Hotel Tax** - To account for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center and the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

**Tobacco Excise Tax** - To account for revenues received from excise taxes levied on the imported value of tobacco products. Funds are used specifically for various social service functions.

**Capital Transit** - To account for revenues and expenditures for the operation of the mass transit bus system.

**Community Development Block Grant** - To account for revenues and expenditures for the Community Development Block Grants received from the State of Alaska for capital improvements of community social service infrastructure including upgrades to homeless shelters and adult day care centers.

**Mental Health** - To account for revenues and expenditures associated with mental health support and counseling services to children, youth, and adults.

**Visitor Services** - To account for revenues and expenditures for the operation of the convention center and for support to the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

**Library Minor Contributions** - To account for revenues designated for specific library expenditures.

**Sustainability** - To account for revenues and expenditures for helping to meet Juneau's future sustainability needs.

**Eaglecrest** - To account for revenues and expenditures for the operation of a ski area.

**Downtown Parking** - To account for revenues and expenditures for parking.

**Port Development** - To account for revenue obligated for major port improvements.

**Affordable Housing** - To account for a grant from the State to stimulate affordable housing development in the Juneau area. The Juneau Housing Commission was formed in June 2010 under Resolution 2530 to support affordable housing development. Disbursements from the fund are directed by the Assembly.

**Fire Service Area** - To account for revenues and expenditures related to the fire service area within the City and Borough of Juneau.

**Marine Passenger Fee** - To account for revenues approved by the voters to mitigate the cost of tourism and tourism development.

## CITY and BOROUGH OF JUNEAU

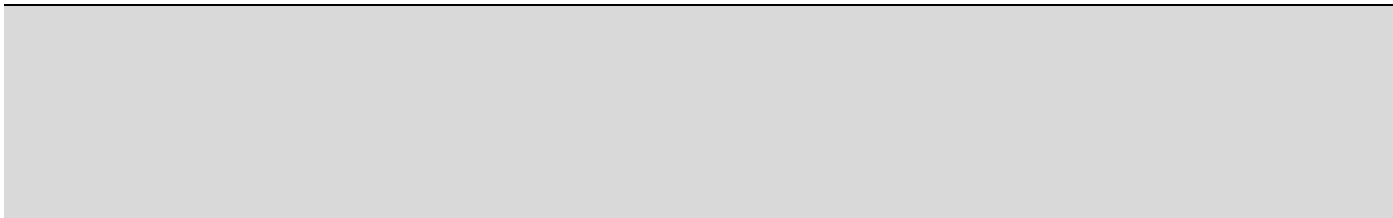
## Non-Major Special Revenue Funds

## Combining Balance Sheet

June 30, 2010

|   | <u>Hotel<br/>Tax</u>  | <u>Tobacco<br/>Excise Tax</u> | <u>Capital<br/>Transit</u> | <u>Community<br/>Development<br/>Block<br/>Grant</u> |
|---|-----------------------|-------------------------------|----------------------------|--|
| <b>ASSETS</b>   |                       |                               |                            |  |
| Equity in central treasury                                | \$ 127,286            | 126,195                       | 1,194,776                  | 111,640  |
| Receivables, net of allowance for doubtful accounts:      |                       |                               |                            |  |
| Accounts  | -                     | -                             | 92,365                     | -  |
| Taxes   | 271,316               | 358,550                       | -                          | -  |
| State of Alaska   | -                     | -                             | -                          | -  |
| Federal government  | -                     | -                             | -                          | -  |
| Long-term notes   | -                     | -                             | -                          | 89,674   |
| Inventories   | -                     | -                             | 357,660                    | -  |
| <br>Total assets  | <br>\$ <u>398,602</u> | <br><u>484,745</u>            | <br><u>1,644,801</u>       | <br><u>201,314</u>                                   |
| <b>LIABILITIES</b>  |                       |                               |                            |  |
| Interfund payable to other funds                          | \$ -                  | -                             | -                          | -  |
| Accounts payable  | -                     | -                             | 35,375                     | -  |
| Accrued salaries, payroll taxes, and withholdings payable | -                     | -                             | 212,640                    | -  |
| Deferred revenues   | -                     | -                             | -                          | 89,674   |
| Advance from General Fund                                 | -                     | -                             | -                          | -  |
| <br>Total liabilities                                     | <br><u>-</u>          | <br><u>-</u>                  | <br><u>248,015</u>         | <br><u>89,674</u>                                    |
| <b>FUND BALANCES (DEFICITS)</b>                           |                       |                               |                            |  |
| Reserved:   |                       |                               |                            |  |
| Subsequent year expenditures                              | 94,100                | 377,700                       | 377,100                    | -  |
| Encumbrances  | -                     | -                             | 3,583                      | -  |
| Long-term notes receivable                                | -                     | -                             | -                          | -  |
| Unreserved:   |                       |                               |                            |  |
| Designated-Compensated absences                           | -                     | -                             | 279,674                    | -  |
| Undesignated  | 304,502               | 107,045                       | 736,429                    | 111,640  |
| Total fund balances (deficits)                            | <u>398,602</u>        | <u>484,745</u>                | <u>1,396,786</u>           | <u>111,640</u>                                       |
| <br>Total liabilities and fund balances                   | <br>\$ <u>398,602</u> | <br><u>484,745</u>            | <br><u>1,644,801</u>       | <br><u>201,314</u>                                   |





| <u>Mental Health</u> | <u>Visitor Services</u> | <u>Library Minor Contributions</u> | <u>Sustainability</u> | <u>Eaglecrest</u> | <u>Down-town Parking</u> | <u>Port Development</u> |
|----------------------|-------------------------|------------------------------------|-----------------------|-------------------|--------------------------|-------------------------|
| -                    | 223,073                 | 138,642                            | -                     | -                 | 111,158                  | 3,414,679               |
| -                    | 62,549                  | -                                  | -                     | 18,599            | -                        | 273,317                 |
| -                    | -                       | -                                  | -                     | -                 | -                        | -                       |
| -                    | -                       | -                                  | -                     | -                 | -                        | -                       |
| -                    | -                       | -                                  | -                     | -                 | -                        | -                       |
| -                    | -                       | -                                  | -                     | 225,525           | -                        | -                       |
| -                    | 285,622                 | 138,642                            | -                     | 244,124           | 111,158                  | 3,687,996               |
| -                    | -                       | -                                  | -                     | -                 | -                        | -                       |
| -                    | 24,660                  | -                                  | -                     | 16,428            | 3,942                    | -                       |
| -                    | 25,335                  | -                                  | -                     | 52,232            | -                        | -                       |
| -                    | 19,949                  | -                                  | -                     | -                 | 26,437                   | -                       |
| -                    | -                       | -                                  | -                     | 770,077           | -                        | -                       |
| -                    | 69,944                  | -                                  | -                     | 838,737           | 30,379                   | -                       |
| -                    | 34,200                  | -                                  | -                     | -                 | 19,600                   | -                       |
| -                    | 1,161                   | -                                  | -                     | 3,016             | -                        | -                       |
| -                    | -                       | -                                  | -                     | -                 | -                        | -                       |
| -                    | 17,410                  | -                                  | -                     | -                 | -                        | -                       |
| -                    | 162,907                 | 138,642                            | -                     | (597,629)         | 61,179                   | 3,687,996               |
| -                    | 215,678                 | 138,642                            | -                     | (594,613)         | 80,779                   | 3,687,996               |
| -                    | 285,622                 | 138,642                            | -                     | 244,124           | 111,158                  | 3,687,996               |

(Continued)

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Balance Sheet, continued

June 30, 2010

|   | Affordable<br>Housing   | Fire<br>Service<br>Area | Marine<br>Passenger<br>Fee | Total                 |
|---|-------------------------|-------------------------|----------------------------|-----------------------|
| <b>ASSETS</b>   |                         |                         |                            |                       |
| Equity in central treasury                                | \$ 571,560              | 1,511,359               | -                          | 7,530,368             |
| Receivables, net of allowance for doubtful accounts:      |                         |                         |                            |                       |
| Accounts  | -                       | 3,726                   | 509,751                    | 960,307               |
| Taxes   | -                       | 6,743                   | -                          | 636,609               |
| State of Alaska   | -                       | 9,181                   | -                          | 9,181                 |
| Federal government  | -                       | 2,321                   | -                          | 2,321                 |
| Long-term notes   | 435,060                 | -                       | -                          | 524,734               |
| Inventories   | -                       | -                       | -                          | 583,185               |
| <br>Total assets  | <br>\$ <u>1,006,620</u> | <br><u>1,533,330</u>    | <br><u>509,751</u>         | <br><u>10,246,705</u> |
| <b>LIABILITIES</b>  |                         |                         |                            |                       |
| Interfund payable to other funds                          | \$ -                    | -                       | 222,737                    | 222,737               |
| Accounts payable  | -                       | 55,525                  | -                          | 135,930               |
| Accrued salaries, payroll taxes, and withholdings payable | -                       | 294,877                 | -                          | 585,084               |
| Deferred revenues   | 119,037                 | 8,573                   | -                          | 263,670               |
| Advance from General Fund                                 | -                       | -                       | -                          | 770,077               |
| <br>Total liabilities                                     | <br><u>119,037</u>      | <br><u>358,975</u>      | <br><u>222,737</u>         | <br><u>1,977,498</u>  |
| <b>FUND BALANCES (DEFICITS)</b>                           |                         |                         |                            |                       |
| Reserved:   |                         |                         |                            |                       |
| Subsequent year expenditures                              | 100,000                 | 244,100                 | -                          | 1,246,800             |
| Encumbrances  | -                       | 4,833                   | -                          | 12,593                |
| Long-term notes receivable                                | 316,023                 | -                       | -                          | 316,023               |
| Unreserved:   |                         |                         |                            |                       |
| Designated-Compensated absences                           | -                       | 512,089                 | -                          | 809,173               |
| Undesignated  | 471,560                 | 413,333                 | 287,014                    | 5,884,618             |
| Total fund balances (deficit)                             | <u>887,583</u>          | <u>1,174,355</u>        | <u>287,014</u>             | <u>8,269,207</u>      |
| <br>Total liabilities and fund balances                   | <br>\$ <u>1,006,620</u> | <br><u>1,533,330</u>    | <br><u>509,751</u>         | <br><u>10,246,705</u> |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2010

|  | Hotel<br>Tax       | Tobacco<br>Excise Tax | Capital<br>Transit | Community<br>Development<br>Block<br>Grant |
|--|--------------------|-----------------------|--------------------|--|
| <b>REVENUES</b>  |                    |                       |                    |  |
| Taxes  | \$ 1,029,604       | -                     | -                  | -  |
| State sources:   |                    |                       |                    |  |
| State shared revenue   | -                  | -                     | 128,610            | -  |
| Grants - other   | -                  | -                     | 1,102,503          | 69,952                                     |
| Federal sources  | -                  | -                     | -                  | -  |
| Local sources  | -                  | 1,000,878             | -                  | -  |
| Charges for services   | -                  | -                     | 759,444            | -  |
| Contracted services  | -                  | -                     | -                  | -  |
| Licenses, permits and fees   | -                  | -                     | -                  | -  |
| Land sales   | -                  | -                     | -                  | -  |
| Rentals  | -                  | -                     | -                  | -  |
| Other  | -                  | -                     | 1,233              | -  |
| Total revenues   | <u>1,029,604</u>   | <u>1,000,878</u>      | <u>1,991,790</u>   | <u>69,952</u>                              |
| <b>EXPENDITURES</b>  |                    |                       |                    |  |
| Current:   |                    |                       |                    |  |
| Recreation   | -                  | -                     | -                  | -  |
| Community development and lands management   | -                  | -                     | -                  | 69,952                                     |
| Public safety  | -                  | -                     | -                  | -  |
| Public transportation  | -                  | -                     | 5,751,267          | -  |
| Tourism and conventions  | -                  | -                     | -                  | -  |
| Other  | 25,451             | 12,521                | -                  | -  |
| Total expenditures   | <u>25,451</u>      | <u>12,521</u>         | <u>5,751,267</u>   | <u>69,952</u>                              |
| Excess (deficiency) of revenues over expenditures  | <u>1,004,153</u>   | <u>988,357</u>        | <u>(3,759,477)</u> | <u>-</u>                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                    |                       |                    |  |
| Transfers from other funds   | -                  | -                     | 4,133,000          | -  |
| Transfers to other funds   | (1,169,100)        | (495,900)             | -                  | -  |
| Total other financing sources (uses)   | <u>(1,169,100)</u> | <u>(495,900)</u>      | <u>4,133,000</u>   | <u>-</u>                                   |
| Excess (deficiency) of revenues and other financing sources over expenditures and financing uses | <u>(164,947)</u>   | <u>492,457</u>        | <u>373,523</u>     | <u>-</u>                                   |
| Fund balances (deficits) at beginning of year  | <u>563,549</u>     | <u>(7,712)</u>        | <u>1,023,263</u>   | <u>111,640</u>                             |
| Fund balances (deficits) at end of year  | <u>\$ 398,602</u>  | <u>484,745</u>        | <u>1,396,786</u>   | <u>111,640</u>                             |

(Continued)

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

For the fiscal year ended June 30, 2010

|  | <u>Mental<br/>Health</u> | <u>Visitor<br/>Services</u> | <u>Library<br/>Minor<br/>Contributions</u> | <u>Sustainability</u> |
|--|--------------------------|-----------------------------|--|-----------------------|
| <b>REVENUES</b>  |                          |                             |  |                       |
| Taxes  | \$ -                     | -                           | -  | -                     |
| State sources:   |                          |                             |  |                       |
| State shared revenue   | -                        | 13,464                      | -  | -                     |
| Grants - other   | -                        | -                           | -  | -                     |
| Federal sources  | -                        | -                           | -  | -                     |
| Local sources  | -                        | -                           | -  | -                     |
| Charges for services   | -                        | -                           | -  | -                     |
| Contracted services  | -                        | -                           | -  | -                     |
| Licenses, permits and fees   | -                        | -                           | -  | -                     |
| Land sales   | -                        | -                           | -  | -                     |
| Rentals  | -                        | 228,961                     | -  | -                     |
| Other  | -                        | 138,482                     | 5,484                                      | -                     |
| Total revenues   | -                        | 380,907                     | 5,484                                      | -                     |
| <b>EXPENDITURES</b>  |                          |                             |  |                       |
| Current:   |                          |                             |  |                       |
| Recreation   | -                        | -                           | -  | -                     |
| Community development and lands management   | -                        | -                           | -  | -                     |
| Public safety  | -                        | -                           | -  | -                     |
| Public transportation  | -                        | -                           | -  | -                     |
| Tourism and conventions  | -                        | 1,879,013                   | -  | -                     |
| Other  | -                        | -                           | -  | -                     |
| Total expenditures   | -                        | 1,879,013                   | -  | -                     |
| Excess (deficiency) of revenues over expenditures  | -                        | (1,498,106)                 | 5,484                                      | -                     |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                          |                             |  |                       |
| Transfers from other funds   | -                        | 1,467,600                   | -  | 2,000,000             |
| Transfers to other funds   | -                        | (10,200)                    | -  | (2,000,000)           |
| Total other financing sources (uses)   | -                        | 1,457,400                   | -  | -                     |
| Excess (deficiency) of revenues and other financing sources over expenditures and financing uses | -                        | (40,706)                    | 5,484                                      | -                     |
| Fund balances (deficits) at beginning of year  | -                        | 256,384                     | 133,158                                    | -                     |
| Fund balances (deficits) at end of year  | \$ -                     | 215,678                     | 138,642                                    | -                     |



| <u>Eaglecrest</u> | <u>Down-<br/>town<br/>Parking</u> | <u>Port<br/>Development</u> | <u>Affordable<br/>Housing</u> | <u>Fire<br/>Service<br/>Area</u> | <u>Marine<br/>Passenger<br/>Fee</u> | <u>Total</u>      |
|-------------------|-----------------------------------|-----------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------|
| -                 | -                                 | -                           | -                             | 729,736                          | -                                   | 1,759,340         |
| 28,342            | -                                 | -                           | -                             | 166,570                          | -                                   | 336,986           |
| -                 | -                                 | -                           | -                             | 18,455                           | -                                   | 1,190,910         |
| -                 | -                                 | -                           | -                             | 130,756                          | -                                   | 130,756           |
| -                 | -                                 | -                           | -                             | -                                | -                                   | 1,000,878         |
| 1,633,094         | 182,720                           | -                           | -                             | -                                | -                                   | 2,575,258         |
| -                 | -                                 | -                           | -                             | 483,100                          | -                                   | 483,100           |
| -                 | -                                 | 2,856,882                   | -                             | 4,850                            | 4,785,035                           | 7,646,767         |
| -                 | -                                 | -                           | 19,738                        | -                                | -                                   | 19,738            |
| -                 | -                                 | -                           | -                             | -                                | -                                   | 228,961           |
| -                 | -                                 | -                           | 726                           | 7,979                            | -                                   | 153,904           |
| <u>1,661,436</u>  | <u>182,720</u>                    | <u>2,856,882</u>            | <u>20,464</u>                 | <u>1,541,446</u>                 | <u>4,785,035</u>                    | <u>15,526,598</u> |
| 2,298,074         | -                                 | -                           | -                             | -                                | -                                   | 2,298,074         |
| -                 | -                                 | -                           | 100,000                       | -                                | -                                   | 169,952           |
| -                 | -                                 | -                           | -                             | 3,034,544                        | -                                   | 3,034,544         |
| -                 | -                                 | -                           | -                             | -                                | -                                   | 5,751,267         |
| -                 | -                                 | -                           | -                             | -                                | -                                   | 1,879,013         |
| -                 | 239,651                           | 4,500                       | -                             | -                                | 4,500                               | 286,623           |
| <u>2,298,074</u>  | <u>239,651</u>                    | <u>4,500</u>                | <u>100,000</u>                | <u>3,034,544</u>                 | <u>4,500</u>                        | <u>13,419,473</u> |
| <u>(636,638)</u>  | <u>(56,931)</u>                   | <u>2,852,382</u>            | <u>(79,536)</u>               | <u>(1,493,098)</u>               | <u>4,780,535</u>                    | <u>2,107,125</u>  |
| 750,000           | 85,000                            | -                           | -                             | 1,273,700                        | 103,500                             | 9,812,800         |
| -                 | -                                 | (1,750,000)                 | -                             | -                                | (4,857,800)                         | (10,283,000)      |
| <u>750,000</u>    | <u>85,000</u>                     | <u>(1,750,000)</u>          | <u>-</u>                      | <u>1,273,700</u>                 | <u>(4,754,300)</u>                  | <u>(470,200)</u>  |
| 113,362           | 28,069                            | 1,102,382                   | (79,536)                      | (219,398)                        | 26,235                              | 1,636,925         |
| <u>(707,975)</u>  | <u>52,710</u>                     | <u>2,585,614</u>            | <u>967,119</u>                | <u>1,393,753</u>                 | <u>260,779</u>                      | <u>6,632,282</u>  |
| <u>(594,613)</u>  | <u>80,779</u>                     | <u>3,687,996</u>            | <u>887,583</u>                | <u>1,174,355</u>                 | <u>287,014</u>                      | <u>8,269,207</u>  |

## CITY and BOROUGH OF JUNEAU

## Major Special Revenue Funds

## ROADED SERVICE AREA

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal year ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>         | <u>2009</u>        | <u>2008</u>        |
|--|---------------------|--------------------|--------------------|
| <b>REVENUES</b>  |                     |                    |                    |
| Property taxes   | \$ 7,134,377        | 9,617,711          | 7,544,102          |
| State sources:   |                     |                    |                    |
| State shared revenue   | 2,583,474           | 1,186,771          | 1,051,882          |
| Grants   | 57,264              | 49,447             | 87,710             |
| Forest receipts  | 919,379             | 1,169,579          | 842,998            |
| Federal source - grant   | 1,001,479           | 2,108              | 6,963              |
| Licenses, permits and fees   | 2,053,262           | 1,969,502          | 2,095,733          |
| Fines and forfeitures  | 790,753             | 760,138            | 705,423            |
| Other  | 40,745              | 24,439             | 54,674             |
| Total revenues   | <u>14,580,733</u>   | <u>14,779,695</u>  | <u>12,389,485</u>  |
| <b>EXPENDITURES</b>  |                     |                    |                    |
| Education  | 200,000             | 200,000            | 200,000            |
| Parks and recreation   | 3,997,807           | 3,949,820          | 3,798,765          |
| Public safety - police   | 12,345,484          | 12,724,360         | 11,854,588         |
| Public works - roads and street maintenance  | 4,747,768           | 5,265,472          | 4,481,577          |
| Total expenditures   | <u>21,291,059</u>   | <u>22,139,652</u>  | <u>20,334,930</u>  |
| Deficiency of revenues over expenditures   | <u>(6,710,326)</u>  | <u>(7,359,957)</u> | <u>(7,945,445)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                    |                    |
| Transfers from Special Revenue Funds:  |                     |                    |                    |
| Sales Tax  | 10,432,300          | 12,343,400         | 9,632,900          |
| Marine Passenger Fee   | 806,500             | 808,300            | 604,200            |
| Transfers to:  |                     |                    |                    |
| General Fund   | -                   | (173,764)          | -                  |
| Special Revenue Funds:   |                     |                    |                    |
| Capital Transit  | (3,800,000)         | (3,860,000)        | (3,246,700)        |
| Marine Passenger Fee   | (66,700)            | -                  | (20,200)           |
| Eaglecrest   | (25,000)            | (25,000)           | (25,000)           |
| Total other financing sources (uses)   | <u>7,347,100</u>    | <u>9,092,936</u>   | <u>6,945,200</u>   |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | 636,774             | 1,732,979          | (1,000,245)        |
| Fund balance at beginning of year  | <u>6,103,363</u>    | <u>4,370,384</u>   | <u>5,370,629</u>   |
| Fund balance at end of year  | <u>\$ 6,740,137</u> | <u>6,103,363</u>   | <u>4,370,384</u>   |

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts      |                    | Actual                     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-----------------------|--------------------|----------------------------|---|
|   | Original              | Final              |                            |   |
| <b>REVENUES</b>   |                       |                    |                            |   |
| Property taxes  | \$ 7,130,900          | 7,130,900          | 7,134,377                  | 3,477   |
| State sources:  |                       |                    |                            |   |
| State shared revenue  | 2,106,400             | 2,601,398          | 2,583,474                  | (17,924)  |
| Grants  | 81,600                | 83,540             | 57,264                     | (26,276)  |
| Forest receipts   | 929,500               | 929,500            | 919,379                    | (10,121)  |
| Federal source - grant  | 2,000                 | 1,111,711          | 1,001,479                  | (110,232)   |
| Licenses, permits and fees  | 2,031,100             | 2,031,100          | 2,053,262                  | 22,162  |
| Fines and forfeitures   | 695,800               | 695,800            | 790,753                    | 94,953  |
| Other   | 37,700                | 39,700             | 40,745                     | 1,045   |
| Total revenues  | <u>13,015,000</u>     | <u>14,623,649</u>  | <u>14,580,733</u>          | <u>(42,916)</u>   |
| <b>EXPENDITURES</b>   |                       |                    |                            |   |
| Education   | 200,000               | 200,000            | 200,000                    | -   |
| Parks and recreation  | 4,317,600             | 4,438,008          | 3,996,414                  | 441,594   |
| Public safety - police  | 13,062,600            | 13,603,788         | 12,431,166                 | 1,172,622   |
| Public works - roads and street maintenance                           | 4,963,900             | 5,156,476          | 4,681,578                  | 474,898   |
| Total expenditures and encumbrances                                   | <u>22,544,100</u>     | <u>23,398,272</u>  | <u>21,309,158</u>          | <u>2,089,114</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(9,529,100)</u>    | <u>(8,774,623)</u> | <u>(6,728,425)</u>         | <u>2,046,198</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                       |                    |                            |   |
| Transfers from Special Revenue Funds:                                 |                       |                    |                            |   |
| Sales Tax   | 10,432,300            | 10,432,300         | 10,432,300                 | -   |
| Marine Passenger Fee  | 806,500               | 806,500            | 806,500                    | -   |
| Transfers to:   |                       |                    |                            |   |
| Special Revenue Funds:  |                       |                    |                            |   |
| Capital Transit   | (3,800,000)           | (3,800,000)        | (3,800,000)                | -   |
| Marine Passenger Fee  | -                     | (66,700)           | (66,700)                   | -   |
| Eaglecrest  | (25,000)              | (25,000)           | (25,000)                   | -   |
| Total other financing sources (uses)                                  | <u>7,413,800</u>      | <u>7,347,100</u>   | <u>7,347,100</u>           | <u>-</u>  |
| Net change in fund balance  | \$ <u>(2,115,300)</u> | <u>(1,427,523)</u> | 618,675                    | <u>2,046,198</u>  |
| Fund balance at beginning of year                                     |                       |                    | 6,103,363                  |   |
| Fund balance at end of year   |                       |                    | 6,722,038                  |   |
| Reconciliation to GAAP fund balance:                                  |                       |                    |                            |   |
| Encumbrances at end of year   |                       |                    | 59,616                     |   |
| Change in compensated absences, designation of fund balance           |                       |                    | <u>(41,517)</u>            |   |
| Fund balance at end of year - GAAP basis                              |                       |                    | \$ <u><u>6,740,137</u></u> |   |

## CITY and BOROUGH OF JUNEAU

## Major Special Revenue Funds

## SALES TAX

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2010, 2009 and 2008

|   | <u>2010</u>         | <u>2009</u>         | <u>2008</u>         |
|---|---------------------|---------------------|---------------------|
| <b>REVENUES</b>   |                     |                     |                     |
| General sales tax:  |                     |                     |                     |
| Areawide 2%   | \$ 15,248,519       | 15,934,889          | 16,172,681          |
| Areawide Special Capital Projects 1%  | 7,624,262           | 5,180,600           | -                   |
| Areawide Multiple Projects 1% Prop 1 2006   | -                   | 2,786,850           | 8,088,906           |
| Areawide Capital Projects 1%  | 7,624,260           | 7,967,448           | 8,088,905           |
| Areawide Emergency Budget Reserve/<br>Capital Projects/Youth Activities 1%                                | 7,624,260           | 7,967,450           | 8,094,035           |
| Total general sales tax   | <u>38,121,301</u>   | <u>39,837,237</u>   | <u>40,444,527</u>   |
| Liquor sales tax - 3%   | 856,927             | 849,306             | 854,318             |
| Miscellaneous   | 13,425              | 15,138              | 16,945              |
| Total revenues  | <u>38,991,653</u>   | <u>40,701,681</u>   | <u>41,315,790</u>   |
| <b>EXPENDITURES - Finance</b>   | <u>631,731</u>      | <u>651,036</u>      | <u>591,826</u>      |
| Excess of revenues over expenditures  | <u>38,359,922</u>   | <u>40,050,645</u>   | <u>40,723,964</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                     |                     |                     |
| Transfers from:   |                     |                     |                     |
| Sustainability Special Revenue Fund   | 2,000,000           | -                   | -                   |
| Capital Projects Funds  | -                   | 400,000             | -                   |
| Enterprise Funds Capital Projects   | -                   | 1,000,000           | 7,510,000           |
| Transfers to:   |                     |                     |                     |
| General Fund  | (10,800,200)        | (12,251,400)        | (9,728,400)         |
| Special Revenue Funds:  |                     |                     |                     |
| Capital Transit   | (25,000)            | (27,500)            | -                   |
| Fire Service Area   | (1,179,500)         | (1,324,600)         | (1,135,300)         |
| Roaded Service Area   | (10,432,300)        | (12,343,400)        | (9,632,900)         |
| Sustainability  | -                   | (2,000,000)         | -                   |
| Capital Projects Funds  | (14,635,500)        | (13,090,000)        | (14,535,000)        |
| Enterprise Funds:   |                     |                     |                     |
| Bartlett Regional Hospital  | (705,300)           | (666,100)           | (646,700)           |
| Capital Projects  | (2,400,000)         | (7,400,000)         | (2,335,000)         |
| General Debt Service Fund   | (1,284,500)         | (560,000)           | (3,148,500)         |
| Total other financing sources (uses)  | <u>(39,462,300)</u> | <u>(48,263,000)</u> | <u>(33,651,800)</u> |
| Excess (deficiency) of revenues and other financing<br>sources over expenditures and other financing uses | (1,102,378)         | (8,212,355)         | 7,072,164           |
| Fund balance at beginning of year   | <u>11,066,955</u>   | <u>19,279,310</u>   | <u>12,207,146</u>   |
| Fund balance at end of year   | <u>\$ 9,964,577</u> | <u>11,066,955</u>   | <u>19,279,310</u>   |



## SALES TAX

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts |              |              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|--------------|--------------|---|
|  | Original         | Final        | Actual       |   |
| REVENUES   |                  |              |              |   |
| General sales tax:   |                  |              |              |   |
| Areawide 2%  | \$ 15,760,000    | 15,760,000   | 15,248,519   | (511,481)   |
| Areawide Special Capital Projects 1%                                       | 7,880,000        | 7,880,000    | 7,624,262    | (255,738)   |
| Areawide Capital Projects 1%   | 7,880,000        | 7,880,000    | 7,624,260    | (255,740)   |
| Areawide Emergency Budget Reserve/<br>Capital Projects/Youth Activities 1% | 7,880,000        | 7,880,000    | 7,624,260    | (255,740)   |
| Total general sales tax  | 39,400,000       | 39,400,000   | 38,121,301   | (1,278,699)   |
| Liquor sales tax - 3%  | 840,000          | 840,000      | 856,927      | 16,927  |
| Miscellaneous  | 17,400           | 17,400       | 13,425       | (3,975)   |
| Total revenues   | 40,257,400       | 40,257,400   | 38,991,653   | (1,265,747)   |
| EXPENDITURES - Finance   | 759,300          | 759,300      | 631,731      | 127,569   |
| Excess of revenues over expenditures                                       | 39,498,100       | 39,498,100   | 38,359,922   | (1,138,178)   |
| OTHER FINANCING SOURCES (USES)   |                  |              |              |   |
| Transfers from:  |                  |              |              |   |
| Sustainability Special Revenue Fund  | -                | 2,000,000    | 2,000,000    | -   |
| Transfers to:  |                  |              |              |   |
| General Fund   | (10,800,200)     | (10,800,200) | (10,800,200) | -   |
| Special Revenue Funds:   |                  |              |              |   |
| Capital Transit  | (25,000)         | (25,000)     | (25,000)     | -   |
| Fire Service Area  | (1,179,500)      | (1,179,500)  | (1,179,500)  | -   |
| Roaded Service Area  | (10,432,300)     | (10,432,300) | (10,432,300) | -   |
| Capital Projects Funds   | (14,635,500)     | (14,635,500) | (14,635,500) | -   |
| Enterprise Funds:  |                  |              |              |   |
| Bartlett Regional Hospital   | (705,300)        | (705,300)    | (705,300)    | -   |
| Capital Projects   | (400,000)        | (2,400,000)  | (2,400,000)  | -   |
| General Debt Service Fund  | (1,284,500)      | (1,284,500)  | (1,284,500)  | -   |
| Total other financing sources (uses)                                       | (39,462,300)     | (39,462,300) | (39,462,300) | -   |
| Net change in fund balance   | \$ 35,800        | 35,800       | (1,102,378)  | (1,138,178)   |
| Fund balance at beginning of year  |                  |              | 11,066,955   |   |
| Fund balance at end of year  |                  |              | \$ 9,964,577 |   |

## CITY and BOROUGH OF JUNEAU

## Major Special Revenue Funds

## LANDS

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2010, 2009 and 2008

|   | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|---|----------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>   |                            |                         |                         |
| State shared revenue  | \$ 12,031                  | 27,291                  | 20,935                  |
| Interest  | 88,008                     | 115,964                 | 154,748                 |
| Noise abatement loan repayment  | 164,300                    | 139,300                 | 89,300                  |
| Land sales  | 117,468                    | 439,045                 | 1,981,405               |
| Rentals   | 159,890                    | 85,822                  | 201,873                 |
| Equity in earnings of AJT Mining Properties, Inc.<br>joint ventures                                       | 4                          | 5                       | (5,994)                 |
| Gravel & rock sales   | 451,544                    | 382,410                 | 538,978                 |
| Bad debt (expense) recovery   | (108,649)                  | (116,280)               | (1,309)                 |
| Total revenues  | <u>884,596</u>             | <u>1,073,557</u>        | <u>2,979,936</u>        |
| <b>EXPENDITURES</b>   |                            |                         |                         |
| Land management   | 467,421                    | 436,023                 | 369,620                 |
| Land acquisition  | -                          | 250,000                 | 541,247                 |
| Land management response  | 17,345                     | 26,463                  | 15,996                  |
| Land selection  | -                          | 3                       | 5,274                   |
| Lease maintenance   | 33,479                     | 14,278                  | 18,399                  |
| Gravel pits & quarries  | 183,827                    | 184,336                 | 116,696                 |
| Miscellaneous property examinations   | 10,235                     | 6,010                   | 21,618                  |
| Foreclosures and LID payments   | -                          | 892                     | 1,593                   |
| Total expenditures  | <u>712,307</u>             | <u>918,005</u>          | <u>1,090,443</u>        |
| Excess of revenues over expenditures  | <u>172,289</u>             | <u>155,552</u>          | <u>1,889,493</u>        |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                            |                         |                         |
| Transfers from:   |                            |                         |                         |
| Capital Projects Funds  | -                          | 12,591                  | 570,596                 |
| Transfers to Capital Projects Fund  | (475,000)                  | (550,000)               | (350,000)               |
| Total other financing sources (uses)  | <u>(475,000)</u>           | <u>(537,409)</u>        | <u>220,596</u>          |
| Excess (deficiency) of revenues and other financing<br>sources over expenditures and other financing uses | (302,711)                  | (381,857)               | 2,110,089               |
| Fund balance (deficit) at beginning of year   | <u>3,304,725</u>           | <u>3,686,582</u>        | <u>1,576,493</u>        |
| Fund balance at end of year   | \$ <u><u>3,002,014</u></u> | <u><u>3,304,725</u></u> | <u><u>3,686,582</u></u> |

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts |           |              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|-----------|--------------|---|
|   | Original         | Final     | Actual       |   |
| REVENUES  |                  |           |              |   |
| State shared revenue  | \$ -             | 12,257    | 12,031       | (226)   |
| Interest  | 133,400          | 133,400   | 88,008       | (45,392)  |
| Noise abatement loan repayment  | 135,500          | 135,500   | 164,300      | 28,800  |
| Land sales  | 98,000           | 98,000    | 117,468      | 19,468  |
| Rentals   | 155,000          | 155,000   | 159,890      | 4,890   |
| Equity in earnings of AJT Mining Properties, Inc.<br>joint ventures   | -                | -         | 4            | 4   |
| Gravel & rock sales   | 300,500          | 300,500   | 451,544      | 151,044   |
| Bad debt (expense) recovery   | -                | -         | (108,649)    | (108,649)   |
| Total revenues  | 822,400          | 834,657   | 884,596      | 49,939  |
| EXPENDITURES  |                  |           |              |   |
| Land management   | 440,700          | 452,957   | 515,393      | (62,436)  |
| Land management response  | 30,000           | 33,576    | 19,521       | 14,055  |
| Land selection  | 150,000          | 150,000   | -            | 150,000   |
| Lease maintenance   | 14,000           | 14,000    | 33,479       | (19,479)  |
| Gravel pits & quarries  | 251,400          | 253,313   | 185,345      | 67,968  |
| Miscellaneous property examinations                                   | 35,000           | 35,000    | 10,235       | 24,765  |
| Foreclosures and LID payments   | 20,000           | 20,000    | -            | 20,000  |
| Total expenditures and encumbrances                                   | 941,100          | 958,846   | 763,973      | 194,873   |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | (118,700)        | (124,189) | 120,623      | 244,812   |
| OTHER FINANCING SOURCES (USES)  |                  |           |              |   |
| Transfers to Capital Projects Funds                                   | (475,000)        | (475,000) | (475,000)    | -   |
| Total other financing sources (uses)                                  | (475,000)        | (475,000) | (475,000)    | -   |
| Net change in fund balance (deficit)                                  | \$ (593,700)     | (599,189) | (354,377)    | 244,812   |
| Fund balance at beginning of year                                     |                  |           | 3,304,725    |   |
| Fund balance at end of year   |                  |           | 2,950,348    |   |
| Reconciliation to GAAP fund balance:                                  |                  |           |              |   |
| Encumbrances at end of year   |                  |           | 55,660       |   |
| Change in compensated absences, designation of fund balance           |                  |           | (3,994)      |   |
| Fund balance at end of year - GAAP basis                              |                  |           | \$ 3,002,014 |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## HOTEL TAX

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>        | <u>2009</u>        | <u>2008</u>        |
|---|--------------------|--------------------|--------------------|
| REVENUES - Taxes  | \$ 1,029,604       | 1,066,795          | 1,283,970          |
| EXPENDITURES - Other  | 25,451             | 26,228             | 21,119             |
| Excess of revenues over expenditures  | <u>1,004,153</u>   | <u>1,040,567</u>   | <u>1,262,851</u>   |
| OTHER FINANCING USES - Transfer to  |                    |                    |                    |
| Visitor Services Special Revenue Fund   | <u>(1,169,100)</u> | <u>(1,135,000)</u> | <u>(1,041,800)</u> |
| Excess (deficiency) of revenues over<br>expenditures and other financing uses | (164,947)          | (94,433)           | 221,051            |
| Fund balance at beginning of year   | <u>563,549</u>     | <u>657,982</u>     | <u>436,931</u>     |
| Fund balance at end of year   | <u>\$ 398,602</u>  | <u>563,549</u>     | <u>657,982</u>     |

## HOTEL TAX

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|   | Budgeted Amounts           |                         | Actual                   | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|----------------------------|-------------------------|--------------------------|---|
|   | <u>Original</u>            | <u>Final</u>            |                          |   |
| REVENUES - Taxes  | \$ 1,000,000               | 1,000,000               | 1,029,604                | 29,604  |
| EXPENDITURES - Other  | 30,600                     | 30,600                  | 25,451                   | 5,149   |
| Excess of revenues over expenditures  | <u>969,400</u>             | <u>969,400</u>          | <u>1,004,153</u>         | <u>34,753</u>   |
| OTHER FINANCING USES - Transfer to<br>Visitor Services Special Revenue Fund | <u>(1,169,100)</u>         | <u>(1,169,100)</u>      | <u>(1,169,100)</u>       | <u>-</u>  |
| Net change in fund balance  | \$ <u><u>(199,700)</u></u> | <u><u>(199,700)</u></u> | (164,947)                | <u><u>34,753</u></u>                                      |
| Fund balance at beginning of year   |                            |                         | <u>563,549</u>           |   |
| Fund balance at end of year   |                            |                         | \$ <u><u>398,602</u></u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## TOBACCO EXCISE TAX

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>       | <u>2009</u>      | <u>2008</u>      |
|--|-------------------|------------------|------------------|
| REVENUES - Local sources   | \$ 1,000,878      | 515,491          | 566,928          |
| EXPENDITURES - Other   | 12,521            | 12,903           | 16,221           |
| Excess of revenues over expenditures                                       | <u>988,357</u>    | <u>502,588</u>   | <u>550,707</u>   |
| OTHER FINANCING USES   |                   |                  |                  |
| Transfers to:  |                   |                  |                  |
| General Fund   | (273,600)         | (297,300)        | (320,000)        |
| Bartlett Regional Hospital Enterprise Fund                                 | <u>(222,300)</u>  | <u>(241,500)</u> | <u>(260,000)</u> |
| Total other financing uses   | <u>(495,900)</u>  | <u>(538,800)</u> | <u>(580,000)</u> |
| Excess (deficiency) of revenues over expenditures and other financing uses | 492,457           | (36,212)         | (29,293)         |
| Fund balance at beginning of year  | <u>(7,712)</u>    | <u>28,500</u>    | <u>57,793</u>    |
| Fund balance (deficit) at end of year                                      | <u>\$ 484,745</u> | <u>(7,712)</u>   | <u>28,500</u>    |

## TOBACCO EXCISE TAX

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | Budgeted Amounts |                  | Actual            | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|------------------|-------------------|---|
|  | Original         | Final            |                   |   |
| REVENUES - Local sources                   | \$ 525,000       | 525,000          | 1,000,878         | 475,878   |
| EXPENDITURES - Other                       | 15,000           | 15,000           | 12,521            | 2,479   |
| Excess of revenues over expenditures       | <u>510,000</u>   | <u>510,000</u>   | <u>988,357</u>    | <u>478,357</u>  |
| OTHER FINANCING USES                       |                  |                  |                   |   |
| Transfers to:                              |                  |                  |                   |   |
| General Fund                               | (273,600)        | (273,600)        | (273,600)         | -   |
| Bartlett Regional Hospital Enterprise Fund | <u>(222,300)</u> | <u>(222,300)</u> | <u>(222,300)</u>  | -   |
| Total other financing uses                 | <u>(495,900)</u> | <u>(495,900)</u> | <u>(495,900)</u>  | -   |
| Net change in fund balance                 | \$ <u>14,100</u> | <u>14,100</u>    | 492,457           | <u>478,357</u>  |
| Fund deficit at beginning of year          |                  |                  | <u>(7,712)</u>    |   |
| Fund balance at end of year                |                  |                  | \$ <u>484,745</u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## CAPITAL TRANSIT

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>         | <u>2009</u>        | <u>2008</u>        |
|---|---------------------|--------------------|--------------------|
| <b>REVENUES</b>   |                     |                    |                    |
| State sources:  |                     |                    |                    |
| State shared revenue  | \$ 128,610          | 287,347            | 246,620            |
| Urban Mass Transportation Administration grant  | 1,102,503           | 1,116,342          | 1,019,926          |
| Charges for services  | 759,444             | 792,588            | 774,865            |
| Bad debt recovery (expense)   | 556                 | (2,902)            | (1,726)            |
| Other   | 677                 | 563                | 616                |
| Total revenues  | <u>1,991,790</u>    | <u>2,193,938</u>   | <u>2,040,301</u>   |
| <b>EXPENDITURES</b>   |                     |                    |                    |
| Operations  | 4,237,378           | 4,221,092          | 4,015,896          |
| Maintenance   | 1,513,889           | 1,544,939          | 1,366,752          |
| Total expenditures  | <u>5,751,267</u>    | <u>5,766,031</u>   | <u>5,382,648</u>   |
| Deficiency of revenues over expenditures  | <u>(3,759,477)</u>  | <u>(3,572,093)</u> | <u>(3,342,347)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                     |                    |                    |
| Transfers from Special Revenue Funds:   |                     |                    |                    |
| Roaded Service Area   | 3,800,000           | 3,860,000          | 3,246,700          |
| Marine Passenger Fee  | 278,000             | 138,000            | 138,000            |
| Sales Tax   | 25,000              | 27,500             | -                  |
| Transfer from Special Assessments   | 30,000              | -                  | -                  |
| Transfers to Capital Project Funds  | -                   | -                  | (300,000)          |
| Total other financing sources (uses)  | <u>4,133,000</u>    | <u>4,025,500</u>   | <u>3,084,700</u>   |
| Excess (deficiency) of revenues and other financing<br>sources over expenditures and other financing uses | 373,523             | 453,407            | (257,647)          |
| Fund balance at beginning of year   | <u>1,023,263</u>    | <u>569,856</u>     | <u>827,503</u>     |
| Fund balance at end of year   | <u>\$ 1,396,786</u> | <u>1,023,263</u>   | <u>569,856</u>     |



## CAPITAL TRANSIT

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts    |                    |                     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|--------------------|---------------------|---|
|   | Original            | Final              | Actual              |   |
| REVENUES  |                     |                    |                     |   |
| State sources:  |                     |                    |                     |   |
| State shared revenue  | \$ -                | 131,029            | 128,610             | (2,419)   |
| Urban Mass Transportation Administration grant                        | 1,004,400           | 1,004,400          | 1,102,503           | 98,103  |
| Charges for services  | 790,000             | 790,000            | 759,444             | (30,556)  |
| Bad debt recovery (expense)   | -                   | -                  | 556                 | 556   |
| Other   | 1,500               | 1,500              | 677                 | (823)   |
| Total revenues  | <u>1,795,900</u>    | <u>1,926,929</u>   | <u>1,991,790</u>    | <u>64,861</u>   |
| EXPENDITURES  |                     |                    |                     |   |
| Operations  | 4,419,400           | 4,535,560          | 4,286,734           | 248,826   |
| Maintenance   | <u>1,792,300</u>    | <u>1,824,056</u>   | <u>1,515,846</u>    | <u>308,210</u>  |
| Total expenditures and encumbrances                                   | <u>6,211,700</u>    | <u>6,359,616</u>   | <u>5,802,580</u>    | <u>557,036</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(4,415,800)</u>  | <u>(4,432,687)</u> | <u>(3,810,790)</u>  | <u>621,897</u>  |
| OTHER FINANCING SOURCES   |                     |                    |                     |   |
| Transfers from Special Revenue Funds:                                 |                     |                    |                     |   |
| Roaded Service Area   | 3,800,000           | 3,800,000          | 3,800,000           | -   |
| Marine Passenger Fee  | 278,000             | 278,000            | 278,000             | -   |
| Sales Tax   | 25,000              | 25,000             | 25,000              | -   |
| Transfer from Special Assessments                                     | <u>30,000</u>       | <u>30,000</u>      | <u>30,000</u>       | <u>-</u>  |
| Total other financing sources   | <u>4,133,000</u>    | <u>4,133,000</u>   | <u>4,133,000</u>    | <u>-</u>  |
| Net change in fund balance  | <u>\$ (282,800)</u> | <u>(299,687)</u>   | 322,210             | <u>621,897</u>  |
| Fund balance at beginning of year                                     |                     |                    | <u>1,023,263</u>    |   |
| Fund balance at end of year   |                     |                    | 1,345,473           |   |
| Reconciliation to GAAP fund balance:                                  |                     |                    |                     |   |
| Encumbrances at end of year   |                     |                    | 3,583               |   |
| Change in compensated absences, designation of fund balance           |                     |                    | <u>47,730</u>       |   |
| Fund balance at end of year - GAAP basis                              |                     |                    | <u>\$ 1,396,786</u> |   |

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>       | <u>2009</u>    | <u>2008</u>    |
|--|-------------------|----------------|----------------|
| <b>REVENUES</b>                            |                   |                |                |
| Community Development Block Grant          | \$ 69,952         | 276,174        | 13,952         |
| Total revenues                             | <u>69,952</u>     | <u>276,174</u> | <u>13,952</u>  |
| <b>EXPENDITURES</b>                        |                   |                |                |
| Community development and lands management | <u>69,952</u>     | <u>276,174</u> | <u>13,952</u>  |
| Excess of revenues over expenditures       | -                 | -              | -              |
| Fund balance at beginning of year          | <u>111,640</u>    | <u>111,640</u> | <u>111,640</u> |
| Fund balance at end of year                | <u>\$ 111,640</u> | <u>111,640</u> | <u>111,640</u> |

## COMMUNITY DEVELOPMENT BLOCK GRANT

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | <u>Budgeted Amounts</u> |               | <u>Actual</u>     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|-------------------------|---------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>  |                   |   |
| <b>REVENUES</b>  |                         |               |                   |   |
| Community Development Block Grant                                    | \$ -                    | 69,952        | 69,952            | -   |
| <b>EXPENDITURES - Community development<br/>and lands management</b> | <u>-</u>                | <u>69,952</u> | <u>69,952</u>     | <u>-</u>  |
| Excess of revenues<br>over expenditures                              | <u>\$ -</u>             | <u>-</u>      | -                 | <u>-</u>  |
| Fund balance at beginning of year                                    |                         |               | <u>111,640</u>    |   |
| Fund balance at end of year  |                         |               | <u>\$ 111,640</u> |   |

## CITY and BOROUGH OF JUNEAU

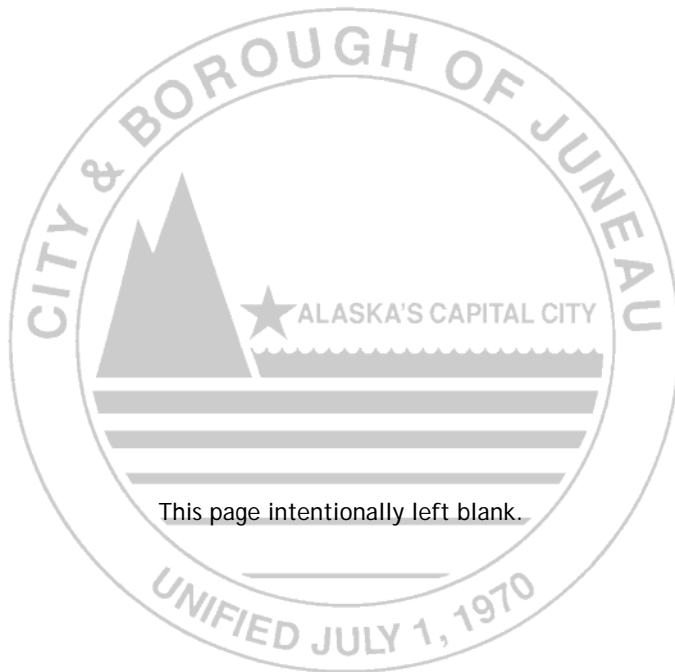
## Non-Major Special Revenue Funds

## MENTAL HEALTH

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|-------------|
| <b>REVENUES</b>   |             |             |             |
| Bad debt recovery   | \$ -        | 6,442       | -           |
| Total revenues  | -           | 6,442       | -           |
| <b>OTHER FINANCING USE</b>                                  |             |             |             |
| Transfers to General Fund                                   | -           | (8,760)     | (14,000)    |
| Total other financing use                                   | -           | (8,760)     | (14,000)    |
| Excess (deficiency) of revenues over<br>other financing use | -           | (2,318)     | (14,000)    |
| Fund balance at beginning of year                           | -           | 2,318       | 16,318      |
| Fund balance at end of year                                 | \$ -        | -           | 2,318       |



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## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## VISITOR SERVICES

## Comparative Statements of Revenues, Expenditures, and Change in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>        | <u>2009</u>        | <u>2008</u>        |
|---|--------------------|--------------------|--------------------|
| <b>REVENUES</b>   |                    |                    |                    |
| State shared revenues   | \$ 13,464          | 31,971             | 27,423             |
| Rental income   | 228,961            | 265,626            | 246,818            |
| Concessions   | 52,880             | 67,471             | 52,584             |
| Other   | 85,602             | 79,637             | 63,767             |
| Total revenues  | <u>380,907</u>     | <u>444,705</u>     | <u>390,592</u>     |
| <b>EXPENDITURES</b>   |                    |                    |                    |
| Operations  | 856,288            | 964,110            | 873,956            |
| Support to Juneau Convention and Visitor Bureau   | 1,022,725          | 990,400            | 903,300            |
| Total expenditures  | <u>1,879,013</u>   | <u>1,954,510</u>   | <u>1,777,256</u>   |
| Deficiency of revenues over expenditures  | <u>(1,498,106)</u> | <u>(1,509,805)</u> | <u>(1,386,664)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                    |                    |                    |
| Transfers from General Fund   | 60,000             | 60,000             | 224,400            |
| Transfers from Special Revenue Funds:   |                    |                    |                    |
| Hotel Tax   | 1,169,100          | 1,135,000          | 1,041,800          |
| Marine Passenger Fee  | 238,500            | 218,000            | 204,400            |
| Transfers to Marine Passenger Fee   | (10,200)           | -                  | (18,700)           |
| Total other financing sources (uses)  | <u>1,457,400</u>   | <u>1,413,000</u>   | <u>1,451,900</u>   |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing use | (40,706)           | (96,805)           | 65,236             |
| Fund balance at beginning of year   | <u>256,384</u>     | <u>353,189</u>     | <u>287,953</u>     |
| Fund balance at end of year   | <u>\$ 215,678</u>  | <u>256,384</u>     | <u>353,189</u>     |

## VISITOR SERVICES

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts |             |             | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|-------------|-------------|---|
|   | Original         | Final       | Actual      |   |
| REVENUES  |                  |             |             |   |
| State shared revenues   | \$ -             | 13,717      | 13,464      | (253)   |
| Rental income   | 285,600          | 285,600     | 228,961     | (56,639)  |
| Concessions   | 57,000           | 57,000      | 52,880      | (4,120)   |
| Other   | 67,500           | 67,500      | 85,602      | 18,102  |
| Total revenues  | 410,100          | 423,817     | 380,907     | (42,910)  |
| EXPENDITURES  |                  |             |             |   |
| Operations  | 975,900          | 991,617     | 860,590     | 131,027   |
| Support to Juneau Convention and Visitors Bureau                      | 1,030,400        | 1,030,400   | 1,022,725   | 7,675   |
| Total expenditures and encumbrances                                   | 2,006,300        | 2,022,017   | 1,883,315   | 138,702   |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | (1,596,200)      | (1,598,200) | (1,502,408) | 95,792  |
| OTHER FINANCING SOURCES   |                  |             |             |   |
| Transfers from:   |                  |             |             |   |
| General Fund  | 60,000           | 60,000      | 60,000      | -   |
| Special Revenue Funds:  |                  |             |             |   |
| Hotel Tax   | 1,169,100        | 1,169,100   | 1,169,100   | -   |
| Marine Passenger Fee  | 238,500          | 238,500     | 238,500     | -   |
| Transfers to Marine Passenger Fee                                     | -                | (10,200)    | (10,200)    | -   |
| Total other financing sources   | 1,467,600        | 1,457,400   | 1,457,400   | -   |
| Net change in fund balance  | \$ (128,600)     | (140,800)   | (45,008)    | 95,792  |
| Fund balance at beginning of year                                     |                  |             | 256,384     |   |
| Fund balance at end of year   |                  |             | 211,376     |   |
| Reconciliation to GAAP fund balance:                                  |                  |             |             |   |
| Encumbrances at end of year   |                  |             | 1,161       |   |
| Change in compensated absences, designation of fund balance           |                  |             | 3,141       |   |
| Fund balance at end of year - GAAP basis                              |                  |             | \$ 215,678  |   |

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LIBRARY MINOR CONTRIBUTIONS

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|                                      | <u>2010</u>       | <u>2009</u>    | <u>2008</u>    |
|--------------------------------------|-------------------|----------------|----------------|
| REVENUES - Donations                 | \$ 5,484          | 7,252          | 4,797          |
| EXPENDITURES - Materials             | <u>-</u>          | <u>-</u>       | <u>-</u>       |
| Excess of revenues over expenditures | 5,484             | 7,252          | 4,797          |
| Fund balance at beginning of year    | <u>133,158</u>    | <u>125,906</u> | <u>121,109</u> |
| Fund balance at end of year          | <u>\$ 138,642</u> | <u>133,158</u> | <u>125,906</u> |



## LIBRARY MINOR CONTRIBUTIONS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|   | Budgeted Amounts |              | Actual            | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|--------------|-------------------|---|
|   | <u>Original</u>  | <u>Final</u> |                   |   |
| REVENUES - Donations                    | \$ 5,200         | 5,200        | 5,484             | 284   |
| EXPENDITURES - Materials                | <u>5,200</u>     | <u>5,200</u> | <u>-</u>          | <u>5,200</u>  |
| Excess of revenues over<br>expenditures | <u>\$ -</u>      | <u>-</u>     | 5,484             | <u>5,484</u>  |
| Fund balance at beginning of year       |                  |              | <u>133,158</u>    |   |
| Fund balance at end of year             |                  |              | <u>\$ 138,642</u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## SUSTAINABILITY

## Statement of Revenues, Expenditures and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, and 2009*

|  | <u>2010</u>        | <u>2009</u>        |
|--|--------------------|--------------------|
| OTHER FINANCING SOURCES (USES):                                  |                    |                    |
| Transfers from:  |                    |                    |
| Sales Tax Special Revenue Fund                                   | \$ -               | 2,000,000          |
| Capital Projects Fund  | 2,000,000          | -                  |
| Transfers to:  |                    |                    |
| Sales Tax Special Revenue Fund                                   | (2,000,000)        | -                  |
| Capital Projects Fund  | <u>-</u>           | <u>(2,000,000)</u> |
| Total other financing sources (uses)                             | <u>-</u>           | <u>-</u>           |
| Excess of revenues over<br>expenditures and other financing uses | -                  | -                  |
| Fund balance at beginning of year                                | <u>-</u>           | <u>-</u>           |
| Fund balance at end of year                                      | <u><u>\$ -</u></u> | <u><u>-</u></u>    |

## SUSTAINABILITY

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | <u>Budgeted Amounts</u> |              | <u>Actual</u> | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|-------------------------|--------------|---------------|---|
|  | <u>Original</u>         | <u>Final</u> |               | <u>(negative)</u>   |
| <b>OTHER FINANCING SOURCES (USES):</b>     |                         |              |               |   |
| Transfer from Capital Projects Fund        | \$ -                    | 2,000,000    | 2,000,000     | -   |
| Transfer to Sales Tax Special Revenue Fund | -                       | (2,000,000)  | (2,000,000)   | -   |
| Total other financing sources (uses)       | <u>-</u>                | <u>-</u>     | <u>-</u>      | <u>-</u>  |
| Net change in fund balance                 | <u>\$ -</u>             | <u>-</u>     | <u>-</u>      | <u>-</u>  |
| Fund balance at beginning of year          |                         |              | <u>-</u>      |   |
| Fund balance at end of year                |                         |              | <u>\$ -</u>   |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## EAGLECREST

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Deficit

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|---|----------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>   |                            |                         |                         |
| State shared revenues   | \$ 28,342                  | 66,936                  | 53,112                  |
| Charges for services:   |                            |                         |                         |
| Ski tickets   | 1,037,691                  | 993,883                 | 909,883                 |
| Ski school fees   | 132,785                    | 121,641                 | 110,097                 |
| Other   | 462,618                    | 498,419                 | 423,519                 |
| Total revenues  | <u>1,661,436</u>           | <u>1,680,879</u>        | <u>1,496,611</u>        |
| <b>EXPENDITURES</b>   |                            |                         |                         |
| Ski area operations   | 1,777,501                  | 1,841,466               | 1,630,028               |
| Ski school operations   | 140,088                    | 127,774                 | 112,214                 |
| Ski area maintenance  | 380,485                    | 364,054                 | 352,445                 |
| Total expenditures  | <u>2,298,074</u>           | <u>2,333,294</u>        | <u>2,094,687</u>        |
| Deficiency of revenues over expenditures                            | <u>(636,638)</u>           | <u>(652,415)</u>        | <u>(598,076)</u>        |
| <b>OTHER FINANCING SOURCES</b>                                      |                            |                         |                         |
| Transfers from:   |                            |                         |                         |
| General Fund  | 725,000                    | 675,000                 | 625,000                 |
| Roaded Service Area Special Revenue Fund                            | 25,000                     | 25,000                  | 25,000                  |
| Total other financing sources                                       | <u>750,000</u>             | <u>700,000</u>          | <u>650,000</u>          |
| Excess of revenues and other<br>financing sources over expenditures | 113,362                    | 47,585                  | 51,924                  |
| Fund deficit at beginning of the year                               | <u>(707,975)</u>           | <u>(755,560)</u>        | <u>(807,484)</u>        |
| Fund deficit at end of year   | \$ <u><u>(594,613)</u></u> | <u><u>(707,975)</u></u> | <u><u>(755,560)</u></u> |

## Schedule of Revenues, Expenditures, and Changes in Fund Deficit - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts |                  | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|------------------|---------------------|---|
|   | Original         | Final            |                     |   |
| <b>REVENUES</b>   |                  |                  |                     |   |
| State shared revenues   | \$ -             | 28,874           | 28,342              | (532)   |
| Charges for services:   |                  |                  |                     |   |
| Ski tickets   | 1,098,200        | 1,098,200        | 1,037,691           | (60,509)  |
| Ski school fees   | 135,200          | 135,200          | 132,785             | (2,415)   |
| Other   | 641,200          | 641,200          | 462,618             | (178,582)   |
| Total revenues  | <u>1,874,600</u> | <u>1,903,474</u> | <u>1,661,436</u>    | <u>(242,038)</u>  |
| <b>EXPENDITURES</b>   |                  |                  |                     |   |
| Ski area operations   | 1,995,200        | 2,022,402        | 1,794,786           | 227,616   |
| Ski school operations   | 104,400          | 104,400          | 140,088             | (35,688)  |
| Ski area maintenance  | 430,000          | 433,532          | 380,485             | 53,047  |
| Total expenditures and encumbrances                                   | <u>2,529,600</u> | <u>2,560,334</u> | <u>2,315,359</u>    | <u>244,975</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(655,000)</u> | <u>(656,860)</u> | <u>(653,923)</u>    | <u>2,937</u>  |
| <b>OTHER FINANCING SOURCES</b>  |                  |                  |                     |   |
| Transfers from:   |                  |                  |                     |   |
| General Fund  | 725,000          | 725,000          | 725,000             | -   |
| Roaded Service Area Special Revenue Fund                              | 25,000           | 25,000           | 25,000              | -   |
| Total other financing sources   | <u>750,000</u>   | <u>750,000</u>   | <u>750,000</u>      | <u>-</u>  |
| Net change in fund deficit  | <u>\$ 95,000</u> | <u>93,140</u>    | 96,077              | <u>2,937</u>  |
| Fund deficit at beginning of year                                     |                  |                  | <u>(707,975)</u>    |   |
| Fund deficit at end of year   |                  |                  | (611,898)           |   |
| Reconciliation to GAAP fund balance:                                  |                  |                  |                     |   |
| Encumbrances at end of year   |                  |                  | 3,016               |   |
| Change in compensated absences, designation of fund balance           |                  |                  | <u>14,269</u>       |   |
| Fund deficit at end of year - GAAP basis                              |                  |                  | <u>\$ (594,613)</u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## DOWNTOWN PARKING

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>      | <u>2009</u>    | <u>2008</u>    |
|--|------------------|----------------|----------------|
| <b>REVENUES</b>  |                  |                |                |
| Charges for parking  | <u>182,720</u>   | <u>200,607</u> | <u>200,413</u> |
| <b>EXPENDITURES</b>  |                  |                |                |
| Salaries and fringe benefits   | 22,937           | 24,345         | 16,513         |
| Utilities  | 18,402           | 24,757         | 28,176         |
| Contractual services   | 31,845           | 30,692         | 31,323         |
| Maintenance services   | 87,467           | 131,048        | 82,410         |
| Other  | <u>79,000</u>    | <u>77,319</u>  | <u>51,110</u>  |
| Total expenditures   | <u>239,651</u>   | <u>288,161</u> | <u>209,532</u> |
| Deficiency of revenues over expenditures                                   | (56,931)         | (87,554)       | (9,119)        |
| <b>OTHER FINANCING SOURCES</b>   |                  |                |                |
| Transfers from:  |                  |                |                |
| General Fund   | 85,000           | 85,000         | 13,600         |
| Capital Projects Funds   | <u>-</u>         | <u>-</u>       | <u>2,767</u>   |
| Total other financing sources  | <u>85,000</u>    | <u>85,000</u>  | <u>16,367</u>  |
| Excess (deficiency) of revenues over expenditures and other financing uses | 28,069           | (2,554)        | 7,248          |
| Fund balance at beginning of year  | <u>52,710</u>    | <u>55,264</u>  | <u>48,016</u>  |
| Fund balance at end of year  | <u>\$ 80,779</u> | <u>52,710</u>  | <u>55,264</u>  |

**DOWNTOWN PARKING****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual***For the fiscal year ended June 30, 2010*

|  | <b>Budgeted Amounts</b> |                     |                      | <b>Variance with<br/>Final Budget -<br/>positive<br/>(negative)</b> |
|--|-------------------------|---------------------|----------------------|---|
|  | <b><u>Original</u></b>  | <b><u>Final</u></b> | <b><u>Actual</u></b> | <b><u>(negative)</u></b>  |
| <b>REVENUES</b>                                      |                         |                     |                      |   |
| Charges for parking                                  | \$ 164,600              | 164,600             | 182,720              | 18,120  |
| <b>EXPENDITURES</b>                                  |                         |                     |                      |   |
| Salaries and fringe benefits                         | 27,900                  | 27,900              | 22,937               | 4,963   |
| Utilities  | 29,500                  | 29,500              | 18,402               | 11,098  |
| Contractual services                                 | 36,500                  | 36,500              | 31,845               | 4,655   |
| Maintenance services                                 | 107,800                 | 107,800             | 87,467               | 20,333  |
| Other  | 79,400                  | 79,400              | 79,000               | 400   |
| Total expenditures                                   | 281,100                 | 281,100             | 239,651              | 41,449  |
| Excess (deficiency) of revenues<br>over expenditures | (116,500)               | (116,500)           | (56,931)             | 59,569  |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                     |                      |   |
| Transfers from:                                      |                         |                     |                      |   |
| General Fund   | 85,000                  | 85,000              | 85,000               | -   |
| Total other financing sources                        | 85,000                  | 85,000              | 85,000               | -   |
| Net change in fund balance                           | \$ (31,500)             | (31,500)            | 28,069               | 59,569  |
| Fund balance at beginning of year                    |                         |                     | 52,710               |   |
| Fund balance at end of year                          |                         |                     | \$ 80,779            |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## PORT DEVELOPMENT

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|--|----------------------------|-------------------------|-------------------------|
| REVENUES - Port fees                                   | \$ 2,856,882               | 3,033,882               | 3,048,485               |
| EXPENDITURES - Other                                   | 4,500                      | 4,500                   | 4,500                   |
| Excess of revenues over expenditures                   | <u>2,852,382</u>           | <u>3,029,382</u>        | <u>3,043,985</u>        |
| OTHER FINANCING SOURCES (USES)                         |                            |                         |                         |
| Transfers from Port Debt Service Fund                  | -                          | -                       | 2,314                   |
| Transfers to:  |                            |                         |                         |
| Enterprise Funds Capital Projects                      | <u>(1,750,000)</u>         | <u>(1,750,000)</u>      | <u>(1,800,000)</u>      |
| Total other financing sources (uses)                   | <u>(1,750,000)</u>         | <u>(1,750,000)</u>      | <u>(1,797,686)</u>      |
| Excess of revenues over other financing sources (uses) | 1,102,382                  | 1,279,382               | 1,246,299               |
| Fund balance at beginning of year                      | <u>2,585,614</u>           | <u>1,306,232</u>        | <u>59,933</u>           |
| Fund balance at end of year                            | \$ <u><u>3,687,996</u></u> | <u><u>2,585,614</u></u> | <u><u>1,306,232</u></u> |



## PORT DEVELOPMENT

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | Budgeted Amounts    |                    | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|---------------------|--------------------|---------------------|---|
|  | <u>Original</u>     | <u>Final</u>       |                     |   |
| REVENUES - Port fees                           | \$ 2,828,800        | 2,828,800          | 2,856,882           | 28,082  |
| EXPENDITURES - Other                           | 4,500               | 4,500              | 4,500               | -   |
| Excess of revenues over expenditures           | <u>2,824,300</u>    | <u>2,824,300</u>   | <u>2,852,382</u>    | <u>28,082</u>   |
| OTHER FINANCING USES                           |                     |                    |                     |   |
| Transfers to Enterprise Funds Capital Projects | <u>(1,750,000)</u>  | <u>(1,750,000)</u> | <u>(1,750,000)</u>  | -   |
| Total other financing uses                     | <u>(1,750,000)</u>  | <u>(1,750,000)</u> | <u>(1,750,000)</u>  | -   |
| Net change in fund balance                     | <u>\$ 1,074,300</u> | <u>1,074,300</u>   | 1,102,382           | <u>28,082</u>   |
| Fund balance at beginning of year              |                     |                    | <u>2,585,614</u>    |   |
| Fund balance at end of year                    |                     |                    | <u>\$ 3,687,996</u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

**AFFORDABLE HOUSING****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>              | <u>2009</u>           | <u>2008</u>           |
|---|--------------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                                   |                          |                       |                       |
| Loan repayments                                   | \$ 19,738                | (299)                 | 38,979                |
| Bad debt (expense) recovery                       | 726                      | (880)                 | -                     |
| Total revenues                                    | <u>20,464</u>            | <u>(1,179)</u>        | <u>38,979</u>         |
| <b>EXPENDITURES</b>                               |                          |                       |                       |
| Affordable Housing Program                        | <u>100,000</u>           | <u>-</u>              | <u>-</u>              |
| Excess (deficiency) of revenues over expenditures | (79,536)                 | (1,179)               | 38,979                |
| Fund balance at beginning of year                 | <u>967,119</u>           | <u>968,298</u>        | <u>929,319</u>        |
| Fund balance at end of year                       | \$ <u><u>887,583</u></u> | <u><u>967,119</u></u> | <u><u>968,298</u></u> |

**AFFORDABLE HOUSING****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual***For the fiscal year ended June 30, 2010*

|  | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance with<br/>Final Budget -<br/>positive<br/>(negative)</u> |
|--|-------------------------|--------------|---------------|---|
|  | <u>Original</u>         | <u>Final</u> |               |   |
| <b>REVENUES</b>  |                         |              |               |   |
| Loan repayments  | \$ -                    | -            | 19,738        | 19,738  |
| Bad debt (expense) recovery                              | -                       | -            | 726           | 726   |
| Total revenues   | -                       | -            | 20,464        | 20,464  |
| <b>EXPENDITURES</b>                                      |                         |              |               |   |
| Affordable Housing Program                               | -                       | 100,000      | 100,000       | -   |
| Excess of revenues over<br>expenditures and encumbrances | \$ -                    | (100,000)    | (79,536)      | 20,464  |
| Fund balance at beginning of year                        |                         |              | 967,119       |   |
| Fund balance at end of year                              |                         |              | \$ 887,583    |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## FIRE SERVICE AREA

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>         | <u>2009</u>      | <u>2008</u>        |
|---|---------------------|------------------|--------------------|
| <b>REVENUES</b>   |                     |                  |                    |
| Property taxes  | \$ 729,736          | 1,249,677        | 782,864            |
| State shared revenue  | 166,570             | 370,416          | 332,132            |
| State source - grant  | 18,455              | 6,364            | 11,243             |
| Federal source - grant  | 130,756             | 30,846           | -                  |
| Contracted services - fire  | 483,100             | 475,400          | 450,000            |
| Other   | 12,829              | 16,742           | 9,099              |
| Total revenues  | <u>1,541,446</u>    | <u>2,149,445</u> | <u>1,585,338</u>   |
| <b>EXPENDITURES - Fire protection services</b>                                | <u>3,034,544</u>    | <u>2,972,426</u> | <u>3,195,869</u>   |
| Deficiency of revenues over expenditures                                      | <u>(1,493,098)</u>  | <u>(822,981)</u> | <u>(1,610,531)</u> |
| <b>OTHER FINANCING SOURCES</b>  |                     |                  |                    |
| Transfers from Special Revenue Funds:   |                     |                  |                    |
| Sales Tax   | 1,179,500           | 1,324,600        | 1,135,300          |
| Marine Passenger Fee  | 94,200              | 90,500           | 71,200             |
| Total other financing sources   | <u>1,273,700</u>    | <u>1,415,100</u> | <u>1,206,500</u>   |
| Excess (deficiency) of revenues and other financing sources over expenditures | (219,398)           | 592,119          | (404,031)          |
| Fund balance at beginning of year   | <u>1,393,753</u>    | <u>801,634</u>   | <u>1,205,665</u>   |
| Fund balance at end of year   | <u>\$ 1,174,355</u> | <u>1,393,753</u> | <u>801,634</u>     |

## FIRE SERVICE AREA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts    |                    | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|--------------------|---------------------|---|
|   | Original            | Final              |                     |   |
| <b>REVENUES</b>   |                     |                    |                     |   |
| Property taxes  | \$ 726,600          | 726,600            | 729,736             | 3,136   |
| State shared revenue  | -                   | 169,700            | 166,570             | (3,130)   |
| State source - grant  | -                   | 18,781             | 18,455              | (326)   |
| Federal source - grant  | -                   | 484,721            | 130,756             | (353,965)   |
| Contracted services - fire  | 483,100             | 483,100            | 483,100             | -   |
| Other   | 5,500               | 5,500              | 12,829              | 7,329   |
| Total revenues  | <u>1,215,200</u>    | <u>1,888,402</u>   | <u>1,541,446</u>    | <u>(346,956)</u>  |
| <b>EXPENDITURES</b>   |                     |                    |                     |   |
| Fire protection services  | 3,048,900           | 3,226,835          | 2,957,218           | 269,617   |
| State grants  | -                   | 18,781             | 17,144              | 1,637   |
| Federal grants  | -                   | 484,721            | 132,465             | 352,256   |
| Total expenditures and encumbrances                                   | <u>3,048,900</u>    | <u>3,730,337</u>   | <u>3,106,827</u>    | <u>623,510</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(1,833,700)</u>  | <u>(1,841,935)</u> | <u>(1,565,381)</u>  | <u>276,554</u>  |
| <b>OTHER FINANCING SOURCES</b>  |                     |                    |                     |   |
| Transfers from Special Revenue Funds:                                 |                     |                    |                     |   |
| Sales Tax   | 1,179,500           | 1,179,500          | 1,179,500           | -   |
| Marine Passenger Fee  | 94,200              | 94,200             | 94,200              | -   |
| Total other financing sources   | <u>1,273,700</u>    | <u>1,273,700</u>   | <u>1,273,700</u>    | <u>-</u>  |
| Net change in fund balance  | <u>\$ (560,000)</u> | <u>(568,235)</u>   | <u>(291,681)</u>    | <u>276,554</u>  |
| Fund balance at beginning of year                                     |                     |                    | 1,393,753           |   |
| Fund balance at end of year   |                     |                    | 1,102,072           |   |
| Reconciliation to GAAP fund balance:                                  |                     |                    |                     |   |
| Encumbrances at end of year   |                     |                    | 4,833               |   |
| Change in compensated absences, designation of fund balance           |                     |                    | <u>67,450</u>       |   |
| Fund balance at end of year - GAAP basis                              |                     |                    | <u>\$ 1,174,355</u> |   |

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## MARINE PASSENGER FEE

## Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal years ended June 30, 2010, 2009 and 2008

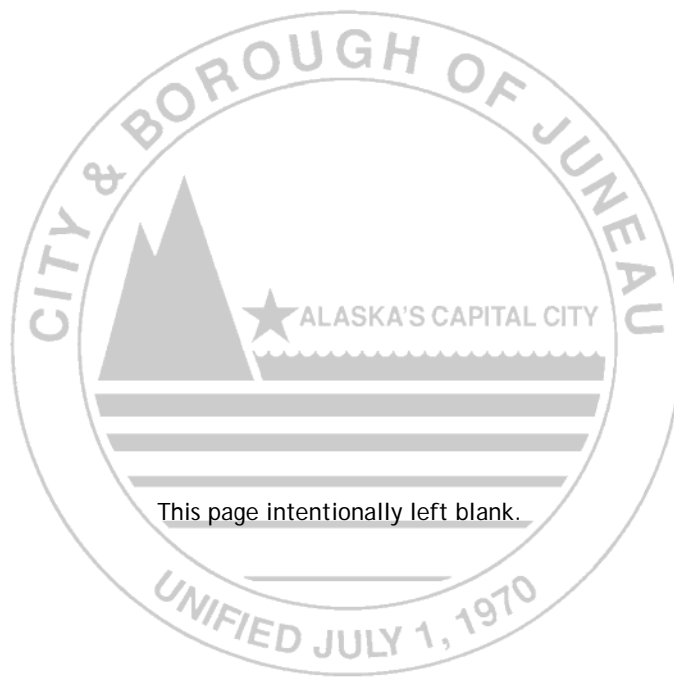
|  | <u>2010</u>        | <u>2009</u>        | <u>2008</u>        |
|--|--------------------|--------------------|--------------------|
| REVENUES - Marine passenger fees   | \$ 4,785,035       | 5,062,231          | 5,070,540          |
| EXPENDITURES - Other   | 4,500              | 4,500              | 4,500              |
| Excess of revenues over expenditures   | <u>4,780,535</u>   | <u>5,057,731</u>   | <u>5,066,040</u>   |
| OTHER FINANCING SOURCES (USES)   |                    |                    |                    |
| Transfers from:  |                    |                    |                    |
| General Fund   | 21,100             | -                  | 30,500             |
| Special Revenue Funds:   |                    |                    |                    |
| Visitor Services   | 10,200             | -                  | 18,700             |
| Roaded Service Area  | 66,700             | -                  | 20,200             |
| Enterprise Funds:  |                    |                    |                    |
| Harbor   | -                  | -                  | 112                |
| Dock   | 5,500              | -                  | 338,487            |
| Capital Projects Funds   | -                  | -                  | 201,660            |
| Transfers to:  |                    |                    |                    |
| General Fund   | (1,401,000)        | (1,391,500)        | (1,133,900)        |
| Special Revenue Funds:   |                    |                    |                    |
| Capital Transit  | (278,000)          | (138,000)          | (138,000)          |
| Visitor Services   | (238,500)          | (218,000)          | (204,400)          |
| Roaded Service Area  | (806,500)          | (808,300)          | (604,200)          |
| Fire Service Area  | (94,200)           | (90,500)           | (71,200)           |
| Enterprise Funds:  |                    |                    |                    |
| Airport  | (271,000)          | -                  | -                  |
| Bartlett Regional Hospital   | (23,000)           | -                  | -                  |
| Dock   | (154,100)          | (40,000)           | -                  |
| Capital Projects Funds   | <u>(1,591,500)</u> | <u>(3,203,751)</u> | <u>(2,776,900)</u> |
| Total other financing sources (uses)   | <u>(4,754,300)</u> | <u>(5,890,051)</u> | <u>(4,318,941)</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | 26,235             | (832,320)          | 747,099            |
| Fund balance at beginning of year  | <u>260,779</u>     | <u>1,093,099</u>   | <u>346,000</u>     |
| Fund balance at end of year  | \$ <u>287,014</u>  | <u>260,779</u>     | <u>1,093,099</u>   |

## MARINE PASSENGER FEE

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2010

|                                      | Budgeted Amounts |             | Actual      | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--------------------------------------|------------------|-------------|-------------|---|
|                                      | Original         | Final       |             |   |
| REVENUES - Marine passenger fees     | \$ 4,714,600     | 4,714,600   | 4,785,035   | 70,435  |
| EXPENDITURES - Other                 | 4,500            | 4,500       | 4,500       | -   |
| Excess of revenues over expenditures | 4,710,100        | 4,710,100   | 4,780,535   | 70,435  |
| OTHER FINANCING SOURCES (USES)       |                  |             |             |   |
| Transfers from:                      |                  |             |             |   |
| General Fund                         | -                | 21,100      | 21,100      | -   |
| Special Revenue Funds:               |                  |             |             |   |
| Visitor Services                     | -                | 10,200      | 10,200      | -   |
| Roaded Service Area                  | -                | 66,700      | 66,700      | -   |
| Dock Enterprise Fund                 | -                | 5,500       | 5,500       | -   |
| Transfers to:                        |                  |             |             |   |
| General Fund                         | (1,401,000)      | (1,401,000) | (1,401,000) | -   |
| Special Revenue Funds:               |                  |             |             |   |
| Capital Transit                      | (278,000)        | (278,000)   | (278,000)   | -   |
| Visitor Services                     | (238,500)        | (238,500)   | (238,500)   | -   |
| Roaded Service Area                  | (806,500)        | (806,500)   | (806,500)   | -   |
| Fire Service Area                    | (94,200)         | (94,200)    | (94,200)    | -   |
| Enterprise Funds:                    |                  |             |             |   |
| Airport                              | (271,000)        | (271,000)   | (271,000)   | -   |
| Bartlett Regional Hospital           | (23,000)         | (23,000)    | (23,000)    | -   |
| Dock                                 | (154,100)        | (154,100)   | (154,100)   | -   |
| Capital Projects Funds               | (1,488,000)      | (1,591,500) | (1,591,500) | -   |
| Total other financing sources (uses) | (4,754,300)      | (4,754,300) | (4,754,300) | -   |
| Net change in fund balance           | \$ (44,200)      | (44,200)    | 26,235      | 70,435  |
| Fund balance at beginning of year    |                  |             | 260,779     |   |
| Fund balance at end of year          |                  |             | \$ 287,014  |   |



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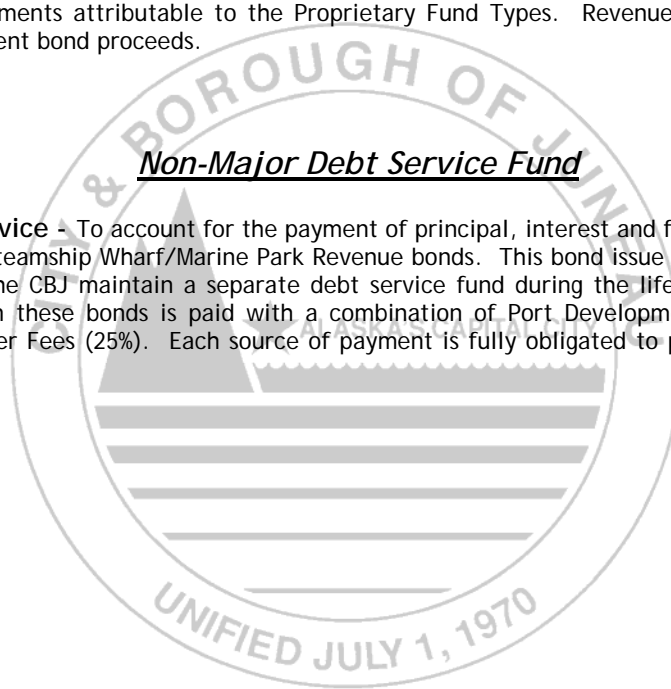
## DEBT SERVICE FUNDS

### *Major Debt Service Fund*

**General Debt Service** - To account for the payment of principal, interest and fiscal charges on all general obligation debt and property purchase agreements, except for the debt and property purchase agreements attributable to the Proprietary Fund Types. Revenues are from interest earned on unspent bond proceeds.

### *Non-Major Debt Service Fund*

**Port Debt Service** - To account for the payment of principal, interest and fiscal charges on the 2003 Series A Steamship Wharf/Marine Park Revenue bonds. This bond issue includes a provision that requires the CBJ maintain a separate debt service fund during the life of the issue. The debt service on these bonds is paid with a combination of Port Development Fees (75%) and Marine Passenger Fees (25%). Each source of payment is fully obligated to pay the outstanding debt service.



## CITY and BOROUGH OF JUNEAU

## Major Debt Service Funds

## GENERAL DEBT SERVICE FUND

## Comparative Statements of Revenue, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|---|----------------------------|-------------------------|-------------------------|
| REVENUE - Investment and interest income  | \$ <u>231,433</u>          | <u>273,362</u>          | <u>190,209</u>          |
| EXPENDITURES  |                            |                         |                         |
| Debt service:   |                            |                         |                         |
| Principal on debt   | 12,552,564                 | 12,106,517              | 9,158,000               |
| Interest on debt  | 6,038,858                  | 6,100,199               | 4,836,220               |
| Fiscal agent and letter of credit fees  | 9,785                      | 10,687                  | 8,456                   |
| Total expenditures  | <u>18,601,207</u>          | <u>18,217,403</u>       | <u>14,002,676</u>       |
| Deficiency of revenue over expenditures   | <u>(18,369,774)</u>        | <u>(17,944,041)</u>     | <u>(13,812,467)</u>     |
| OTHER FINANCING SOURCES   |                            |                         |                         |
| Transfers from:   |                            |                         |                         |
| General Fund  | 17,581,400                 | 16,619,700              | 12,791,300              |
| Sales Tax Special Revenue Fund  | 1,284,500                  | 774,000                 | 3,148,500               |
| Premium on bonds issued   | 98,231                     | 203,693                 | -                       |
| Total other financing sources   | <u>18,964,131</u>          | <u>17,597,393</u>       | <u>15,939,800</u>       |
| Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses | 594,357                    | (346,648)               | 2,127,333               |
| Fund balance at beginning of year   | <u>7,819,001</u>           | <u>8,165,649</u>        | <u>6,038,316</u>        |
| Fund balance at end of year   | \$ <u><u>8,413,358</u></u> | <u><u>7,819,001</u></u> | <u><u>8,165,649</u></u> |

## CITY and BOROUGH OF JUNEAU

## MAJOR DEBT SERVICE FUNDS

## GENERAL DEBT SERVICE FUND

## Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | Budgeted Amounts |              | Actual       | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|--------------|--------------|---|
|  | Original         | Final        |              |   |
| REVENUE - Investment and interest income         | \$ 234,400       | 234,400      | 231,433      | (2,967)   |
| EXPENDITURES                                     |                  |              |              |   |
| Debt service:                                    |                  |              |              |   |
| Principal on debt                                | 13,235,800       | 13,606,400   | 12,552,564   | 1,053,836   |
| Interest on debt                                 | 6,710,900        | 6,904,800    | 6,038,858    | 865,942   |
| Fiscal agent and letter of credit fees           | 11,200           | 11,200       | 9,785        | 1,415   |
| Total expenditures                               | 19,957,900       | 20,522,400   | 18,601,207   | 1,921,193   |
| Excess (deficiency) of revenue over expenditures | (19,723,500)     | (20,288,000) | (18,369,774) | 1,918,226   |
| OTHER FINANCING SOURCES                          |                  |              |              |   |
| Transfers from:                                  |                  |              |              |   |
| General Fund                                     | 17,581,400       | 17,581,400   | 17,581,400   | -   |
| Special Revenue Funds:                           |                  |              |              |   |
| Sales Tax  | 720,000          | 1,284,500    | 1,284,500    | -   |
| Premium on bonds issued                          | -                | -            | 98,231       | 98,231  |
| Total other financing sources                    | 18,301,400       | 18,865,900   | 18,964,131   | 98,231  |
| Net change in fund balance                       | \$ (1,422,100)   | (1,422,100)  | 594,357      | 2,016,457   |
| Fund balance at beginning of year                |                  |              | 7,819,001    |   |
| Fund balance at end of year                      |                  |              | \$ 8,413,358 |   |



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CITY and BOROUGH OF JUNEAU  
Non-Major Debt Service Funds  
**PORT DEBT SERVICE FUND**  
Comparative Balance Sheets  
*June 30, 2010, 2009 and 2008*

|   | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|-------------|
| <b>ASSETS</b>   |             |             |             |
| Equity in central treasury                                    | \$ -        | -           | -           |
| Total assets  | \$ -        | -           | -           |
| <b>LIABILITIES AND FUND BALANCES</b>                          |             |             |             |
| Fund balances - unreserved - undesignated<br>for debt service | \$ -        | -           | -           |
| Total liabilities and fund balances                           | \$ -        | -           | -           |

## CITY and BOROUGH OF JUNEAU

## Non-Major Debt Service Funds

## PORT DEBT SERVICE FUND

## Statement of Revenue, Expenditures, and Changes in Fund Balance

*For the fiscal year ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|-------------|
| REVENUE - Miscellaneous income  | \$ -        | -           | -           |
| EXPENDITURES  |             |             |             |
| Debt service:   |             |             |             |
| Principal on bonds  | -           | -           | -           |
| Interest on bonds   | -           | -           | -           |
| Total expenditures  | -           | -           | -           |
| Deficiency of revenue over expenditures   | -           | -           | -           |
| OTHER FINANCING SOURCES (USES)  |             |             |             |
| Transfers from Special Revenue Funds:   |             |             |             |
| Port Development  | -           | -           | -           |
| Transfers to Port Development   | -           | -           | (2,314)     |
| Total other financing sources (uses)  | -           | -           | (2,314)     |
| Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses | -           | -           | (2,314)     |
| Fund balance at beginning of year   | -           | -           | 2,314       |
| Fund balance at end of year   | \$ -        | -           | -           |

## CAPITAL PROJECTS FUNDS

---

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

### **Major Capital Projects Fund**

**Schools** - To account for capital improvement projects for construction, major maintenance and renovation of school buildings.

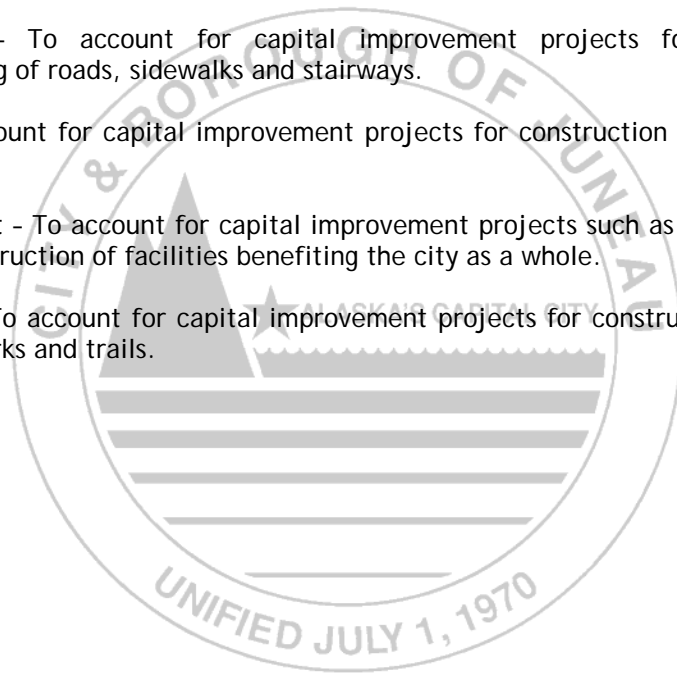
### **Non-Major Capital Projects Funds**

**Roads and Sidewalks** - To account for capital improvement projects for improvements, repair, reconstruction, and paving of roads, sidewalks and stairways.

**Fire and Safety** - To account for capital improvement projects for construction and major maintenance of fire and police stations.

**Community Development** - To account for capital improvement projects such as environmental studies and city wide plans, and construction of facilities benefiting the city as a whole.

**Parks and Recreation** - To account for capital improvement projects for construction and rehabilitation of recreational facilities, parks and trails.



## CITY and BOROUGH OF JUNEAU

## NON-MAJOR CAPITAL PROJECTS FUNDS

## Combining Balance Sheet

June 30, 2010

|                                     | <u>Roads and<br/>Sidewalks</u> | <u>Fire<br/>and Safety</u> | <u>Community<br/>Development</u> |
|-------------------------------------|--------------------------------|----------------------------|----------------------------------|
| <b>ASSETS</b>                       |                                |                            |                                  |
| Equity in central treasury          | \$ 11,506,724                  | 425,291                    | 6,305,251                        |
| Receivables:                        |                                |                            |                                  |
| State of Alaska                     | -                              | 160,738                    | 37,220                           |
| Federal government                  | -                              | 117,893                    | 148,301                          |
| Total assets                        | <u>\$ 11,506,724</u>           | <u>703,922</u>             | <u>6,490,772</u>                 |
| <b>LIABILITIES</b>                  |                                |                            |                                  |
| Interfund payable to other funds    | \$ -                           | 161,250                    | 41,925                           |
| Accounts payable                    | <u>1,147,709</u>               | <u>114,391</u>             | <u>497,616</u>                   |
| Total liabilities                   | <u>1,147,709</u>               | <u>275,641</u>             | <u>539,541</u>                   |
| <b>FUND BALANCES</b>                |                                |                            |                                  |
| Reserved for encumbrances           | 4,102,027                      | 249,616                    | 1,552,582                        |
| Unreserved - undesignated           | <u>6,256,988</u>               | <u>178,665</u>             | <u>4,398,649</u>                 |
| Total fund balances                 | <u>10,359,015</u>              | <u>428,281</u>             | <u>5,951,231</u>                 |
| Total liabilities and fund balances | <u>\$ 11,506,724</u>           | <u>703,922</u>             | <u>6,490,772</u>                 |





| <u>Parks and Recreation</u> | <u>Total</u>      |
|-----------------------------|-------------------|
| 16,250,114                  | 34,487,380        |
| 890,003                     | 1,087,961         |
| <u>2,993,100</u>            | <u>3,259,294</u>  |
| <u>20,133,217</u>           | <u>38,834,635</u> |
|                             |                   |
| -                           | 203,175           |
| <u>2,934,847</u>            | <u>4,694,563</u>  |
| <u>2,934,847</u>            | <u>4,897,738</u>  |
|                             |                   |
| 11,896,628                  | 17,800,853        |
| <u>5,301,742</u>            | <u>16,136,044</u> |
| <u>17,198,370</u>           | <u>33,936,897</u> |
| <u>20,133,217</u>           | <u>38,834,635</u> |

## CITY AND BOROUGH OF JUNEAU

## NON-MAJOR CAPITAL PROJECTS FUNDS

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2010

|  | <u>Roads and<br/>Sidewalks</u> | <u>Fire<br/>and Safety</u> | <u>Community<br/>Development</u> |
|--|--------------------------------|----------------------------|----------------------------------|
| <b>REVENUES</b>  |                                |                            |                                  |
| State sources  | \$ -                           | 733,261                    | 316,641                          |
| Federal sources  | -                              | 181,452                    | 148,301                          |
| Interest   | -                              | -                          | -                                |
| Other  | -                              | -                          | 200,000                          |
| Total revenues   | <u>-</u>                       | <u>914,713</u>             | <u>664,942</u>                   |
| <b>EXPENDITURES</b>  |                                |                            |                                  |
| Capital outlay   | 11,088,508                     | 933,527                    | 3,594,824                        |
| Total expenditures   | <u>11,088,508</u>              | <u>933,527</u>             | <u>3,594,824</u>                 |
| Deficiency of revenues over expenditures   | <u>(11,088,508)</u>            | <u>(18,814)</u>            | <u>(2,929,882)</u>               |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                |                            |                                  |
| General obligation bond proceeds   | -                              | -                          | -                                |
| Transfers from other funds   | 13,267,070                     | -                          | 1,669,470                        |
| Transfers to other funds   | <u>(717,467)</u>               | <u>-</u>                   | <u>(598,793)</u>                 |
| Total other financing sources (uses)   | <u>12,549,603</u>              | <u>-</u>                   | <u>1,070,677</u>                 |
| Excess of revenues and other financing sources<br>over expenditures and other financing uses | 1,461,095                      | (18,814)                   | (1,859,205)                      |
| Fund balances at beginning of year   | <u>8,897,920</u>               | <u>447,095</u>             | <u>7,810,436</u>                 |
| Fund balances at end of year   | <u>\$ 10,359,015</u>           | <u>428,281</u>             | <u>5,951,231</u>                 |



| <u>Parks and Recreation</u> | <u>Total</u>        |
|-----------------------------|---------------------|
| 4,649,881                   | 5,699,783           |
| 2,993,100                   | 3,322,853           |
| 28,290                      | 28,290              |
| -                           | 200,000             |
| <u>7,671,271</u>            | <u>9,250,926</u>    |
| 19,574,342                  | 35,191,201          |
| <u>19,574,342</u>           | <u>35,191,201</u>   |
| <u>(11,903,071)</u>         | <u>(25,940,275)</u> |
| 19,214,541                  | 19,214,541          |
| 2,095,453                   | 17,031,993          |
| <u>(2,554,139)</u>          | <u>(3,870,399)</u>  |
| <u>18,755,855</u>           | <u>32,376,135</u>   |
| 6,852,784                   | 6,435,860           |
| <u>10,345,586</u>           | <u>27,501,037</u>   |
| <u>17,198,370</u>           | <u>33,936,897</u>   |



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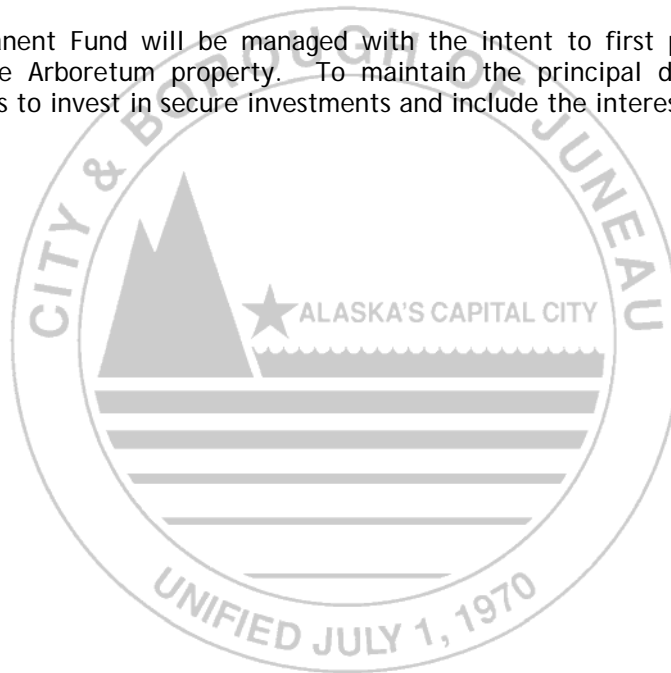
## PERMANENT FUND

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Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

**Jensen-Olsen Arboretum** - This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust shall be used for the preservation and maintenance of the Arboretum.

The Permanent Fund will be managed with the intent to first preserve and protect the Arboretum property. To maintain the principal donation, the objective is to invest in secure investments and include the interest earnings in the fund.





CITY and BOROUGH OF JUNEAU

Non-Major Permanent Fund

JENSEN-OLSEN ARBORETUM

Balance Sheet

*June 30, 2010, 2009 and 2008*

|   | <u>2010</u>         | <u>2009</u>      | <u>2008</u>      |
|---|---------------------|------------------|------------------|
| <b>ASSETS</b>                                 |                     |                  |                  |
| Restricted assets: Equity in central treasury | \$ 2,142,252        | 1,946,548        | 1,926,467        |
| Total assets                                  | <u>\$ 2,142,252</u> | <u>1,946,548</u> | <u>1,926,467</u> |
| <b>LIABILITIES AND FUND BALANCE</b>           |                     |                  |                  |
| Reserved nonexpendable fund balance           | \$ 2,142,252        | 1,946,548        | 1,926,467        |
| Total liabilities and fund balance            | <u>\$ 2,142,252</u> | <u>1,946,548</u> | <u>1,926,467</u> |

## CITY and BOROUGH OF JUNEAU

## Non-Major Permanent Fund

## JENSEN-OLSEN ARBORETUM

## Statement of Revenues, Expenditures, and Changes in Fund Balance

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>         | <u>2009</u>      | <u>2008</u>      |
|--|---------------------|------------------|------------------|
| <b>REVENUES</b>  |                     |                  |                  |
| Interest   | \$ 184,650          | (79,185)         | (71,824)         |
| House Rental   | 10,867              | 10,866           | 10,448           |
| Events/Fundraisers/Auction proceeds  | 187                 | 400              | 1,562            |
| Total revenues and (deficiency) of revenues  | <u>195,704</u>      | <u>(67,919)</u>  | <u>(59,814)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                  |                  |
| Transfers from:  |                     |                  |                  |
| General Fund   | -                   | 98,900           | -                |
| Transfers to:  |                     |                  |                  |
| General Fund   | -                   | (10,900)         | (80,500)         |
| Capital Project Funds  |                     | -                | (20,000)         |
| Total other financing sources (uses)   | <u>-</u>            | <u>88,000</u>    | <u>(100,500)</u> |
| Excesss (deficiency) of revenues and other financing<br>sources over expenditures and other financing uses | 195,704             | 20,081           | (160,314)        |
| Fund balance at beginning of the year  | <u>1,946,548</u>    | <u>1,926,467</u> | <u>2,086,781</u> |
| Fund balance at end of year  | <u>\$ 2,142,252</u> | <u>1,946,548</u> | <u>1,926,467</u> |



## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

*For the fiscal year ended June 30, 2010*

|                                   | Budgeted Amounts |               |                     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|-----------------------------------|------------------|---------------|---------------------|---|
|                                   | <u>Original</u>  | <u>Final</u>  | <u>Actual</u>       | <u>(negative)</u>   |
| REVENUES                          |                  |               |                     |   |
| Interest                          | \$ 50,000        | 50,000        | 184,650             | 134,650   |
| House Rental                      | 10,900           | 10,900        | 10,867              | (33)  |
| Events/Fundraisers                | 2,300            | 2,300         | 187                 | (2,113)   |
| Total revenues                    | <u>63,200</u>    | <u>63,200</u> | <u>195,704</u>      | <u>132,504</u>  |
| Net change in fund balance        | \$ <u>63,200</u> | <u>63,200</u> | 195,704             | <u>132,504</u>  |
| Fund balance at beginning of year |                  |               | <u>1,946,548</u>    |   |
| Fund balance at end of year       |                  |               | \$ <u>2,142,252</u> |   |



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## ENTERPRISE FUNDS

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Enterprise Funds are part of the Proprietary Fund Type category and, as such, are accounted for on the accrual basis of accounting. Revenues are recognized when they are earned and their expenses are recognized when they are incurred.

The Enterprise Funds are operated and financed in a manner similar to private business. The intent of the governing body is to provide goods and services to the general public on a continuing basis and be financed or recovered primarily through user charges. The acquisition and improvement of the facilities have been financed from existing cash resources, issuance of revenue and general obligation bonds, and state and federal grant funds.

### *Major Enterprise Funds*

**Juneau International Airport** - To account for operations, maintenance, capital improvements and expansion of the Juneau International Airport. Its major revenues consist of property leases, airport user fees, fuel flowage fees, service charges, concessions and short-term rental agreements.

**Bartlett Regional Hospital** - To account for the health care services provided by the city owned and operated hospital.

**Areawide Water Utility** - To account for the provision of water treatment and distribution to the residents and commercial users of the City and Borough.

**Areawide Sewer Utility** - To account for provision of collection and treatment of wastewater to the residents and commercial users of the City and Borough.

**Boat Harbors** - To account for operations, maintenance and capital improvement to the four City-owned boat harbors and numerous launch ramps.

### *Non-Major Enterprise Funds*

**Dock** - To account for operations, maintenance and capital improvements of the City-owned docks, which are heavily used by over 500 cruise ships during the summer months.

**Waste Management** - To account for hazardous waste disposal and recycling programs provided to the residents of the City and Borough.

## CITY AND BOROUGH OF JUNEAU

## NON-MAJOR ENTERPRISE FUNDS

## Combining Statement of Net Assets

June 30, 2010

|  | <u>Dock</u>          | <u>Waste<br/>Management</u> | <u>Total</u>      |
|--|----------------------|-----------------------------|-------------------|
| <b>ASSETS</b>  |                      |                             |                   |
| Current assets:  |                      |                             |                   |
| Equity in central treasury                               | \$ 5,107,717         | 1,226,820                   | 6,334,537         |
| Receivables, net of allowance for doubtful accounts:     |                      |                             |                   |
| Accounts   | 134,774              | 191,284                     | 326,058           |
| Total current assets                                     | <u>5,242,491</u>     | <u>1,418,104</u>            | <u>6,660,595</u>  |
| Non-current assets:                                      |                      |                             |                   |
| Restricted assets:                                       |                      |                             |                   |
| Equity in central treasury                               | 9,946,899            | -                           | 9,946,899         |
| Receivables:   |                      |                             |                   |
| State of Alaska  | 34,161               | -                           | 34,161            |
| Capital assets:  |                      |                             |                   |
| Land   | 564,819              | -                           | 564,819           |
| Buildings and improvements                               | 22,799,381           | 300,000                     | 23,099,381        |
| Machinery, equipment and fixtures                        | 292,666              | 193,216                     | 485,882           |
| Construction work in progress                            | 6,337,923            | -                           | 6,337,923         |
| Less accumulated depreciation                            | (10,393,180)         | (229,848)                   | (10,623,028)      |
| Total capital assets                                     | <u>19,601,609</u>    | <u>263,368</u>              | <u>19,864,977</u> |
| (net of accumulated depreciation)                        |                      |                             |                   |
| Total noncurrent assets                                  | <u>29,582,669</u>    | <u>263,368</u>              | <u>29,846,037</u> |
| Total assets   | <u>\$ 34,825,160</u> | <u>1,681,472</u>            | <u>36,506,632</u> |
| <b>LIABILITIES</b>                                       |                      |                             |                   |
| Current liabilities:                                     |                      |                             |                   |
| Accounts payable   | \$ 4,745             | 249,365                     | 254,110           |
| Accrued salaries, payroll taxes and withholdings payable | 86,421               | -                           | 86,421            |
| Accrued annual leave and compensation time               | 69,759               | -                           | 69,759            |
| Total current liabilities                                | <u>160,925</u>       | <u>249,365</u>              | <u>410,290</u>    |
| Non-current liabilities:                                 |                      |                             |                   |
| Restricted liabilities:                                  |                      |                             |                   |
| Accounts and contracts payable                           | 547,071              | -                           | 547,071           |
| Accrued annual leave and compensation time               | 88,716               | -                           | 88,716            |
| Total non-current liabilities                            | <u>635,787</u>       | <u>-</u>                    | <u>635,787</u>    |
| Total liabilities  | <u>796,712</u>       | <u>249,365</u>              | <u>1,046,077</u>  |
| <b>NET ASSETS</b>  |                      |                             |                   |
| Invested in capital assets, net of related debt          | 19,601,609           | 263,368                     | 19,864,977        |
| Restricted:  |                      |                             |                   |
| Capital projects   | 9,433,989            | -                           | 9,433,989         |
| Unrestricted   | <u>4,992,850</u>     | <u>1,168,739</u>            | <u>6,161,589</u>  |
| Total net assets   | <u>\$ 34,028,448</u> | <u>1,432,107</u>            | <u>35,460,555</u> |

## NON-MAJOR ENTERPRISE FUNDS

## Combining Statement of Revenues, Expenses, and Changes in Net Assets

*For the fiscal year ended June 30, 2010*

|  | <u>Dock</u>          | <u>Waste<br/>Management</u> | <u>Total</u>      |
|--|----------------------|-----------------------------|-------------------|
| <b>OPERATING REVENUES</b>  |                      |                             |                   |
| Charges for services   | \$ 1,111,729         | 1,083,175                   | 2,194,904         |
| Buildings and land rentals or sales                                | 620,893              | -                           | 620,893           |
| Total operating revenues   | <u>1,732,622</u>     | <u>1,083,175</u>            | <u>2,815,797</u>  |
| <b>OPERATING EXPENSES</b>  |                      |                             |                   |
| Salaries and fringe benefits                                       | 969,442              | 83,081                      | 1,052,523         |
| Contracted services  | 16,581               | 770,794                     | 787,375           |
| Materials and utilities  | 193,610              | 4,055                       | 197,665           |
| Other  | 293,667              | 69,378                      | 363,045           |
|  | <u>1,473,300</u>     | <u>927,308</u>              | <u>2,400,608</u>  |
| Depreciation   | 926,052              | 23,441                      | 949,493           |
| Total operating expenses   | <u>2,399,352</u>     | <u>950,749</u>              | <u>3,350,101</u>  |
| Operating income (loss)  | (666,730)            | 132,426                     | (534,304)         |
| <b>NONOPERATING INCOME</b>   |                      |                             |                   |
| Interest income  | 150,189              | 37,614                      | 187,803           |
| State sources  | 34,932               | -                           | 34,932            |
| Gain (loss) on disposal of assets                                  | (54,893)             | -                           | (54,893)          |
| Total nonoperating income  | <u>130,228</u>       | <u>37,614</u>               | <u>167,842</u>    |
| Net gain (loss) before contributions<br>transfers and special item | (536,502)            | 170,040                     | (366,462)         |
| Capital contributions  | 599,607              | -                           | 599,607           |
| Transfers in   | 3,362,506            | -                           | 3,362,506         |
| Transfers out  | (5,500)              | -                           | (5,500)           |
| Change in net assets   | <u>3,420,111</u>     | <u>170,040</u>              | <u>3,590,151</u>  |
| Total net assets - beginning                                       | <u>30,608,337</u>    | <u>1,262,067</u>            | <u>31,870,404</u> |
| Total net assets - ending  | <u>\$ 34,028,448</u> | <u>1,432,107</u>            | <u>35,460,555</u> |

## CITY AND BOROUGH OF JUNEAU

## NON-MAJOR ENTERPRISE FUNDS

## Combining Statement of Cash Flows

For the fiscal year ended June 30, 2010

|  | <u>Dock</u>          | <u>Waste<br/>Management</u> | <u>Total</u>       |
|--|----------------------|-----------------------------|--------------------|
| Increase (decrease) in cash and cash equivalents:            |                      |                             |                    |
| Cash flows from operating activities:                        |                      |                             |                    |
| Cash receipts from customers                                 | \$ 1,723,679         | 1,044,617                   | 2,768,296          |
| Payments to suppliers for goods and services                 | (240,957)            | (852,627)                   | (1,093,584)        |
| Payments to employees for services                           | (916,762)            | (83,081)                    | (999,843)          |
| Payments for interfund exchange transactions                 | (271,761)            | (38,343)                    | (310,104)          |
| Net cash provided by operating activities                    | <u>294,199</u>       | <u>70,566</u>               | <u>364,765</u>     |
| Cash flows from noncapital financing activities:             |                      |                             |                    |
| Transfers to other funds                                     | (5,500)              | -                           | (5,500)            |
| Transfers from other funds                                   | 3,362,506            | -                           | 3,362,506          |
| Cash from state sources                                      | 34,932               | -                           | 34,932             |
| Net cash provided by noncapital financing activities         | <u>3,391,938</u>     | <u>-</u>                    | <u>3,391,938</u>   |
| Cash flows from capital and related financing activities:    |                      |                             |                    |
| Cash received from state and federal grants                  | 599,607              | -                           | 599,607            |
| Cash paid for acquisition and construction of capital assets | <u>(3,023,037)</u>   | <u>-</u>                    | <u>(3,023,037)</u> |
| Net cash used by capital and related financing activities    | <u>(2,423,430)</u>   | <u>-</u>                    | <u>(2,423,430)</u> |
| Cash flows from investing activities:                        |                      |                             |                    |
| Earnings from invested proceeds                              | <u>150,189</u>       | <u>37,614</u>               | <u>187,803</u>     |
| Net increase in cash and cash equivalents:                   | <u>1,412,896</u>     | <u>108,180</u>              | <u>1,521,076</u>   |
| Cash and cash equivalents at beginning of year               | <u>13,641,720</u>    | <u>1,118,640</u>            | <u>14,760,360</u>  |
| Cash and cash equivalents at end of year                     | <u>\$ 15,054,616</u> | <u>1,226,820</u>            | <u>16,281,436</u>  |

(Continued)

|  | <u>Dock</u>               | <u>Waste<br/>Management</u> | <u>Total</u>           |
|--|---------------------------|-----------------------------|------------------------|
| <b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>                   |                           |                             |                        |
| Operating income (loss)  | \$ <u>(666,730)</u>       | <u>132,426</u>              | <u>(534,304)</u>       |
| <b>Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:</b> |                           |                             |                        |
| Depreciation   | 926,052                   | 23,441                      | 949,493                |
| (Increase) decrease in assets:   |                           |                             |                        |
| Accounts receivable  | 91,311                    | (38,558)                    | 52,753                 |
| (Increase) decrease in due from State of Alaska  | (34,161)                  | -                           | (34,161)               |
| Increase (decrease) in liabilities:  |                           |                             |                        |
| Accounts payable   | (8,860)                   | (46,743)                    | (55,603)               |
| Accrued salaries payable   | 19,942                    | -                           | 19,942                 |
| Accrued annual leave and compensation time   | 32,738                    | -                           | 32,738                 |
| Deferred revenues  | (66,093)                  | -                           | (66,093)               |
| Total adjustments  | <u>960,929</u>            | <u>(61,860)</u>             | <u>899,069</u>         |
| Net cash provided by operating activities  | \$ <u><u>294,199</u></u>  | <u><u>70,566</u></u>        | <u><u>364,765</u></u>  |
| <b>Noncash activities from investing, capital and related financing:</b>   |                           |                             |                        |
| Receivable from capital contribution - Federal and State grants  | \$ <u><u>(34,161)</u></u> | <u><u>-</u></u>             | <u><u>(34,161)</u></u> |

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## JUNEAU INTERNATIONAL AIRPORT

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

|  | <u>2010</u>          | <u>2009</u>        | <u>2008</u>        |
|--|----------------------|--------------------|--------------------|
| <b>OPERATING REVENUES</b>  |                      |                    |                    |
| Charges for services:  |                      |                    |                    |
| Landing fees   | \$ 1,398,619         | 1,384,404          | 1,286,480          |
| Tie-down and parking fees  | 100,077              | 96,119             | 111,702            |
| Fuel flowage fee   | 427,605              | 264,658            | 187,150            |
| Other  | 120,408              | 108,653            | 152,081            |
| Building and land rentals  | 2,303,958            | 2,343,075          | 2,357,648          |
| Total operating revenues   | <u>4,350,667</u>     | <u>4,196,909</u>   | <u>4,095,061</u>   |
| <b>OPERATING EXPENSES</b>  |                      |                    |                    |
| Salaries and fringe benefits   | 2,274,420            | 2,319,793          | 2,260,547          |
| Contracted services  | 934,284              | 925,573            | 801,015            |
| Materials and utilities  | 1,056,749            | 1,243,412          | 1,417,830          |
| Other  | 556,295              | 571,178            | 538,092            |
|  | <u>4,821,748</u>     | <u>5,059,956</u>   | <u>5,017,484</u>   |
| Depreciation   | 3,175,182            | 3,031,480          | 3,027,599          |
| Total operating expenses   | <u>7,996,930</u>     | <u>8,091,436</u>   | <u>8,045,083</u>   |
| Operating loss   | <u>(3,646,263)</u>   | <u>(3,894,527)</u> | <u>(3,950,022)</u> |
| <b>NONOPERATING INCOME (EXPENSES)</b>                                |                      |                    |                    |
| Investment and interest income                                       | 102,908              | 119,394            | 173,219            |
| State shared revenue   | 156,459              | 263,086            | 234,367            |
| Federal operating grants   | 136,899              | 152,820            | 135,104            |
| Amortization of bond issuance costs                                  | (459)                | (459)              | (460)              |
| Net nonoperating income  | <u>395,807</u>       | <u>534,841</u>     | <u>542,230</u>     |
| Net loss before capital contributions,<br>transfers and special item | (3,250,456)          | (3,359,686)        | (3,407,792)        |
| Capital contributions  | 13,567,347           | 9,282,777          | 3,455,153          |
| Transfers in   | 2,271,000            | 3,812,500          | 100,000            |
| Transfers out  | -                    | (1,000,000)        | -                  |
| Special item - NPO/OPEB write off                                    | -                    | 464,826            | -                  |
| Change in net assets   | <u>12,587,891</u>    | <u>9,200,417</u>   | <u>147,361</u>     |
| Total net assets - beginning   | <u>66,666,626</u>    | <u>57,466,209</u>  | <u>57,318,848</u>  |
| Total net assets - ending  | <u>\$ 79,254,517</u> | <u>66,666,626</u>  | <u>57,466,209</u>  |



## JUNEAU INTERNATIONAL AIRPORT

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts |                  | Actual               | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|------------------|----------------------|---|
|  | Original         | Final            |                      |   |
| <b>OPERATING REVENUES</b>              |                  |                  |                      |   |
| Charges for services:                  |                  |                  |                      |   |
| Landing fees                           | \$ 1,461,000     | 1,461,000        | 1,398,619            | (62,381)  |
| Tie-down and parking fees              | 105,200          | 105,200          | 100,077              | (5,123)   |
| Fuel flowage fee                       | 486,000          | 486,000          | 427,605              | (58,395)  |
| Other                                  | 144,500          | 144,500          | 120,408              | (24,092)  |
| Building and land rentals              | 2,424,400        | 2,424,400        | 2,303,958            | (120,442)   |
| Total operating revenues               | <u>4,621,100</u> | <u>4,621,100</u> | <u>4,350,667</u>     | <u>(270,433)</u>  |
| <b>OPERATING EXPENSES</b>              |                  |                  |                      |   |
| Salaries and fringe benefits           | 2,327,200        | 2,418,662        | 2,274,420            | 144,242   |
| Contracted services                    | 998,400          | 1,010,724        | 959,591              | 51,133  |
| Materials and utilities                | 1,282,400        | 1,315,706        | 1,092,667            | 223,039   |
| Capital outlay                         | -                | -                | 17,771               | (17,771)  |
| Other                                  | 582,400          | 591,016          | 562,501              | 28,515  |
| Total operating expenses               | <u>5,190,400</u> | <u>5,336,108</u> | <u>4,906,950</u>     | <u>429,158</u>  |
| Operating loss                         | <u>(569,300)</u> | <u>(715,008)</u> | <u>(556,283)</u>     | <u>158,725</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b>  |                  |                  |                      |   |
| Investment and interest income         | 105,300          | 105,300          | 102,908              | (2,392)   |
| State shared revenue                   | 75,000           | 166,462          | 156,459              | (10,003)  |
| Federal operating grants               | 133,000          | 133,000          | 136,899              | 3,899   |
| Amortization of bond issuance costs    | -                | -                | (459)                | (459)   |
| Net nonoperating income (expenses)     | <u>313,300</u>   | <u>404,762</u>   | <u>395,807</u>       | <u>(8,955)</u>  |
| Net income (loss) before other sources | <u>(256,000)</u> | <u>(310,246)</u> | <u>(160,476)</u>     | <u>149,770</u>  |
| <b>OTHER SOURCES</b>                   |                  |                  |                      |   |
| Transfer from Capital Projects Funds   | 271,000          | 271,000          | 271,000              | -   |
| Total other sources                    | <u>271,000</u>   | <u>271,000</u>   | <u>271,000</u>       | <u>-</u>  |
| Change in net assets (Non-GAAP)        | <u>\$ 15,000</u> | <u>(39,246)</u>  | 110,524              | <u>149,770</u>  |
| Encumbrance adjustment                 |                  |                  | 67,431               |   |
| Capitalization of assets               |                  |                  | 17,771               |   |
| Depreciation expense                   |                  |                  | (3,175,182)          |   |
| Transfers in for capital projects      |                  |                  | 2,000,000            |   |
| Capital contributions                  |                  |                  | 13,567,347           |   |
| Change in net assets                   |                  |                  | <u>\$ 12,587,891</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## BARTLETT REGIONAL HOSPITAL

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>          | <u>2009</u>       | <u>2008</u>       |
|--|----------------------|-------------------|-------------------|
| <b>OPERATING REVENUES</b>                                      |                      |                   |                   |
| Charges for services - patient                                 | \$ 82,555,726        | 76,242,103        | 68,623,475        |
| Building and land rentals                                      | 84,955               | 91,266            | 69,840            |
| Total operating revenues                                       | <u>82,640,681</u>    | <u>76,333,369</u> | <u>68,693,315</u> |
| <b>OPERATING EXPENSES</b>                                      |                      |                   |                   |
| Salaries and fringe benefits                                   | 45,021,405           | 39,988,786        | 36,182,860        |
| Contracted services  | 15,918,999           | 15,043,624        | 14,025,915        |
| Materials and utilities  | 9,322,650            | 8,973,527         | 9,606,278         |
| Other  | 2,712,578            | 2,825,196         | 2,167,555         |
|  | <u>72,975,632</u>    | <u>66,831,133</u> | <u>61,982,608</u> |
| Depreciation   | 6,270,565            | 5,474,872         | 4,470,386         |
| Total operating expenses                                       | <u>79,246,197</u>    | <u>72,306,005</u> | <u>66,452,994</u> |
| Operating income   | <u>3,394,484</u>     | <u>4,027,364</u>  | <u>2,240,321</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b>                          |                      |                   |                   |
| Investment and interest income                                 | 754,924              | 1,611,821         | 698,872           |
| State shared revenue   | 1,474,565            | -                 | -                 |
| Amortization of bond issuance costs                            | (16,684)             | (16,697)          | (16,684)          |
| Interest expense   | (1,305,502)          | (1,330,941)       | (1,359,617)       |
| Gain (loss) on disposal of capital assets                      | 4,252                | (20,768)          | -                 |
| Net nonoperating income (expenses)                             | <u>911,555</u>       | <u>243,415</u>    | <u>(677,429)</u>  |
| Net income before contributions,<br>transfers and special item | 4,306,039            | 4,270,779         | 1,562,892         |
| Capital contributions  | 536,697              | 870,700           | 2,136,890         |
| Transfers in   | 1,146,000            | 1,103,000         | 1,102,100         |
| Special item - NPO/OPEB write off                              | -                    | 1,006,456         | -                 |
| Change in net assets   | <u>5,988,736</u>     | <u>7,250,935</u>  | <u>4,801,882</u>  |
| Total net assets - beginning                                   | <u>81,784,581</u>    | <u>74,533,646</u> | <u>69,731,764</u> |
| Total net assets - ending                                      | <u>\$ 87,773,317</u> | <u>81,784,581</u> | <u>74,533,646</u> |

## BARTLETT REGIONAL HOSPITAL

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|                                       | Budgeted Amounts    |                    | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---------------------------------------|---------------------|--------------------|---------------------|---|
|                                       | Original            | Final              |                     |   |
| <b>OPERATING REVENUES</b>             |                     |                    |                     |   |
| Charges for services - patient        | \$ 81,519,700       | 81,547,500         | 82,555,726          | 1,008,226   |
| Building and land rentals             | 88,800              | 88,800             | 84,955              | (3,845)   |
| Total operating revenues              | <u>81,608,500</u>   | <u>81,636,300</u>  | <u>82,640,681</u>   | <u>1,004,381</u>  |
| <b>OPERATING EXPENSES</b>             |                     |                    |                     |   |
| Administration:                       |                     |                    |                     |   |
| Hospital board                        | 727,000             | 727,000            | 999,845             | (272,845)   |
| Administration                        | 5,616,800           | 7,968,000          | 7,928,238           | 39,762  |
| Admitting and accounting              | 3,603,300           | 5,111,600          | 5,337,092           | (225,492)   |
| Health care:                          |                     |                    |                     |   |
| Nursing                               | 15,875,600          | 21,882,400         | 24,066,779          | (2,184,379)   |
| Professional                          | 17,423,300          | 24,016,700         | 26,081,815          | (2,065,115)   |
| General services                      | 6,271,500           | 8,896,800          | 8,561,863           | 334,937   |
| Capital outlay                        | 7,445,000           | 7,566,000          | 4,418,712           | 3,147,288   |
| Debt principal                        | 2,047,100           | 2,047,100          | 708,444             | 1,338,656   |
| Other                                 | 19,085,000          | -                  | -                   | -   |
| Total operating expenses              | <u>78,094,600</u>   | <u>78,215,600</u>  | <u>78,102,788</u>   | <u>112,812</u>  |
| Operating income                      | <u>3,513,900</u>    | <u>3,420,700</u>   | <u>4,537,893</u>    | <u>1,117,193</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b> |                     |                    |                     |   |
| Investment and interest income        | 375,200             | 375,200            | 754,924             | 379,724   |
| State shared revenue                  | -                   | -                  | 1,474,565           | 1,474,565   |
| Amortization of bond issuance costs   | (16,700)            | (16,700)           | (16,684)            | 16  |
| Interest expense                      | (1,322,000)         | (1,322,000)        | (1,305,502)         | 16,498  |
| Net nonoperating income (expenses)    | <u>(963,500)</u>    | <u>(963,500)</u>   | <u>907,303</u>      | <u>1,870,803</u>  |
| Income before other sources (uses)    | <u>2,550,400</u>    | <u>2,457,200</u>   | <u>5,445,196</u>    | <u>2,987,996</u>  |
| <b>OTHER SOURCES (USES)</b>           |                     |                    |                     |   |
| Transfers from:                       |                     |                    |                     |   |
| General Fund                          | 195,400             | 195,400            | 195,400             | -   |
| Special Revenue Funds:                |                     |                    |                     |   |
| Sales Tax                             | 705,300             | 705,300            | 705,300             | -   |
| Tobacco Excise Tax                    | 222,300             | 222,300            | 222,300             | -   |
| Marine Passenger Fee                  | 23,000              | 23,000             | 23,000              | -   |
| Transfers to Capital Projects Funds   | -                   | (5,409,000)        | (5,409,000)         | -   |
| Total other sources (uses)            | <u>1,146,000</u>    | <u>(4,263,000)</u> | <u>(4,263,000)</u>  | <u>-</u>  |
| Change in net assets (Non-GAAP)       | <u>\$ 3,696,400</u> | <u>(1,805,800)</u> | <u>1,182,196</u>    | <u>2,987,996</u>  |
| Capitalization of assets              |                     |                    | 4,418,712           |   |
| Depreciation expense                  |                     |                    | (6,270,565)         |   |
| Principal payments on loans           |                     |                    | 708,444             |   |
| Loss on disposal of capital assets    |                     |                    | 4,252               |   |
| Capital contributions                 |                     |                    | 536,697             |   |
| Transfers out to capital projects     |                     |                    | 5,409,000           |   |
| Change in net assets                  |                     |                    | <u>\$ 5,988,736</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## AREAWIDE WATER UTILITY

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|  | <u>2010</u>          | <u>2009</u>        | <u>2008</u>        |
|--|----------------------|--------------------|--------------------|
| <b>OPERATING REVENUES</b>                                    |                      |                    |                    |
| Charges for services:  |                      |                    |                    |
| Water fees   | \$ 3,481,836         | 3,326,714          | 3,254,256          |
| Other  | 305,533              | 211,037            | 190,752            |
| Total operating revenues                                     | <u>3,787,369</u>     | <u>3,537,751</u>   | <u>3,445,008</u>   |
| <b>OPERATING EXPENSES</b>                                    |                      |                    |                    |
| Salaries and fringe benefits                                 | 1,791,043            | 1,825,545          | 1,547,884          |
| Contracted services  | 68,836               | 108,090            | 60,977             |
| Materials and utilities                                      | 445,836              | 440,719            | 608,895            |
| Other  | 575,080              | 570,311            | 516,923            |
|  | <u>2,880,795</u>     | <u>2,944,665</u>   | <u>2,734,679</u>   |
| Depreciation   | <u>2,590,774</u>     | <u>2,657,082</u>   | <u>2,642,215</u>   |
| Total operating expenses                                     | <u>5,471,569</u>     | <u>5,601,747</u>   | <u>5,376,894</u>   |
| Operating loss   | <u>(1,684,200)</u>   | <u>(2,063,996)</u> | <u>(1,931,886)</u> |
| <b>NONOPERATING INCOME (EXPENSES)</b>                        |                      |                    |                    |
| Investment and interest income                               | 189,017              | 234,933            | 347,771            |
| State shared revenue   | 67,388               | 142,584            | 114,748            |
| Loss on disposal of fixed assets                             | -                    | -                  | -                  |
| Amortization of bond issuance costs                          | (4,340)              | (4,723)            | (5,098)            |
| Interest expense   | (62,809)             | (71,151)           | (79,652)           |
| Net nonoperating income (expenses)                           | <u>189,256</u>       | <u>301,643</u>     | <u>377,769</u>     |
| Net loss before contributions,<br>transfers and special item | (1,494,944)          | (1,762,353)        | (1,554,117)        |
| Capital contributions  | 240,111              | 237,711            | 395,016            |
| Transfer in  | -                    | 150,000            | 284,000            |
| Transfers out  | -                    | (1,453)            | -                  |
| Special item - NPO/OPEB write off                            | -                    | 271,597            | -                  |
| Change in net assets   | (1,254,833)          | (1,104,498)        | (875,101)          |
| Total net assets - beginning                                 | <u>59,192,624</u>    | <u>60,297,122</u>  | <u>61,172,223</u>  |
| Total net assets - ending                                    | <u>\$ 57,937,791</u> | <u>59,192,624</u>  | <u>60,297,122</u>  |

## AREAWIDE WATER UTILITY

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts      |                    | Actual                | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|-----------------------|--------------------|-----------------------|---|
|  | Original              | Final              |                       |   |
| <b>OPERATING REVENUES</b>                |                       |                    |                       |   |
| Charges for services:                    |                       |                    |                       |   |
| Water fees                               | \$ 3,361,700          | 3,361,700          | 3,481,836             | 120,136   |
| Other                                    | 309,000               | 309,000            | 305,533               | (3,467)   |
| Total operating revenues                 | <u>3,670,700</u>      | <u>3,670,700</u>   | <u>3,787,369</u>      | <u>116,669</u>  |
| <b>OPERATING EXPENSES</b>                |                       |                    |                       |   |
| Salaries and fringe benefits             | 1,697,700             | 1,766,355          | 1,791,043             | (24,688)  |
| Contracted services                      | 98,000                | 104,269            | 87,556                | 16,713  |
| Materials and utilities                  | 539,400               | 539,698            | 459,451               | 80,247  |
| Other                                    | 559,200               | 559,200            | 575,080               | (15,880)  |
|  | <u>2,894,300</u>      | <u>2,969,522</u>   | <u>2,913,130</u>      | <u>56,392</u>   |
| Capital outlay                           | 140,000               | 140,000            | 17,261                | 122,739   |
| Debt principal                           | 246,500               | 246,500            | 246,500               | -   |
| Total operating expenses                 | <u>3,280,800</u>      | <u>3,356,022</u>   | <u>3,176,891</u>      | <u>179,131</u>  |
| Operating income                         | <u>389,900</u>        | <u>314,678</u>     | <u>610,478</u>        | <u>295,800</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b>    |                       |                    |                       |   |
| Contributions for water extensions       | 60,000                | 60,000             | 64,391                | 4,391   |
| Investment and interest income           | 219,000               | 219,000            | 189,017               | (29,983)  |
| State shared revenue                     | -                     | 68,655             | 67,388                | (1,267)   |
| Water extension additions                | (241,000)             | (241,796)          | (125,083)             | 116,713   |
| Amortization of bond issuance costs      | -                     | -                  | (4,340)               | (4,340)   |
| Interest expense                         | (67,600)              | (67,600)           | (62,809)              | 4,791   |
| Net nonoperating income (expenses)       | <u>(29,600)</u>       | <u>38,259</u>      | <u>128,564</u>        | <u>90,305</u>   |
| Net income before other uses             | 360,300               | 352,937            | 739,042               | 386,105   |
| <b>OTHER USES</b>                        |                       |                    |                       |   |
| Transfer to Capital Projects Funds       | (2,420,000)           | (2,420,000)        | (2,420,000)           | -   |
| Total other uses                         | <u>(2,420,000)</u>    | <u>(2,420,000)</u> | <u>(2,420,000)</u>    | <u>-</u>  |
| Change in net assets (Non-GAAP)          | \$ <u>(2,059,700)</u> | <u>(2,067,063)</u> | (1,680,958)           | <u>386,105</u>  |
| Encumbrance adjustment                   |                       |                    | 51,686                |   |
| Capitalization of assets                 |                       |                    | 122,993               |   |
| Depreciation expense                     |                       |                    | (2,590,774)           |   |
| Principal payments on loans              |                       |                    | 246,500               |   |
| Capital contributions from other sources |                       |                    | 175,720               |   |
| Transfers in for capital projects        |                       |                    | 2,420,000             |   |
| Change in net assets                     |                       |                    | \$ <u>(1,254,833)</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## AREAWIDE SEWER UTILITY

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

|  | <u>2010</u>          | <u>2009</u>        | <u>2008</u>        |
|--|----------------------|--------------------|--------------------|
| <b>OPERATING REVENUES</b>                                    |                      |                    |                    |
| Charges for services:  |                      |                    |                    |
| Sewer fees   | \$ 8,112,000         | 7,790,688          | 7,614,393          |
| Other  | 141,146              | 154,878            | 171,752            |
| Total operating revenues                                     | <u>8,253,146</u>     | <u>7,945,566</u>   | <u>7,786,145</u>   |
| <b>OPERATING EXPENSES</b>                                    |                      |                    |                    |
| Salaries and fringe benefits                                 | 4,010,138            | 3,970,980          | 3,778,137          |
| Contracted services  | 223,746              | 321,997            | 219,951            |
| Materials and utilities                                      | 1,897,413            | 2,216,945          | 2,288,522          |
| Other  | 1,023,773            | 1,000,027          | 931,673            |
|  | <u>7,155,070</u>     | <u>7,509,949</u>   | <u>7,218,283</u>   |
| Depreciation   | 2,743,692            | 2,754,207          | 2,695,904          |
| Total operating expenses                                     | <u>9,898,762</u>     | <u>10,264,156</u>  | <u>9,914,187</u>   |
| Operating loss   | <u>(1,645,616)</u>   | <u>(2,318,590)</u> | <u>(2,128,042)</u> |
| <b>NONOPERATING INCOME (EXPENSES)</b>                        |                      |                    |                    |
| Investment and interest income                               | 173,337              | 184,931            | 246,086            |
| State shared revenue   | 134,087              | 284,855            | 262,415            |
| Interest expense   | (110,516)            | (104,508)          | (111,486)          |
| Net nonoperating income (expenses)                           | <u>196,908</u>       | <u>365,278</u>     | <u>397,015</u>     |
| Net loss before contributions,<br>transfers and special item | (1,448,708)          | (1,953,312)        | (1,731,027)        |
| Capital contributions  | 1,647,920            | 2,577,584          | 986,749            |
| Transfers in   | -                    | 1,250,000          | 2,651,300          |
| Transfers out  | (106,483)            | (223,109)          | (11,200)           |
| Special item - NPO/OPEB write off                            | -                    | 629,328            | -                  |
| Change in net assets   | <u>92,729</u>        | <u>2,280,491</u>   | <u>1,895,822</u>   |
| Total net assets - beginning                                 | <u>64,607,676</u>    | <u>62,327,185</u>  | <u>60,431,363</u>  |
| Total net assets - ending                                    | <u>\$ 64,700,405</u> | <u>64,607,676</u>  | <u>62,327,185</u>  |

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## AREAWIDE SEWER UTILITY

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|                                       | Budgeted Amounts    |                  | Actual           | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---------------------------------------|---------------------|------------------|------------------|---|
|                                       | Original            | Final            |                  |   |
| <b>OPERATING REVENUES</b>             |                     |                  |                  |   |
| Charges for services:                 |                     |                  |                  |   |
| Sewer fees                            | \$ 7,568,900        | 7,568,900        | 8,112,000        | 543,100   |
| Other                                 | 130,000             | 130,000          | 141,146          | 11,146  |
| Total operating revenues              | <u>7,698,900</u>    | <u>7,698,900</u> | <u>8,253,146</u> | <u>554,246</u>  |
| <b>OPERATING EXPENSES</b>             |                     |                  |                  |   |
| Salaries and fringe benefits          | 4,089,000           | 4,225,608        | 4,010,138        | 215,470   |
| Contracted services                   | 407,000             | 484,470          | 290,712          | 193,758   |
| Materials and utilities               | 1,972,500           | 1,976,208        | 1,905,669        | 70,539  |
| Other                                 | <u>1,127,900</u>    | <u>1,127,900</u> | <u>1,023,773</u> | <u>104,127</u>  |
|                                       | <u>7,596,400</u>    | <u>7,814,186</u> | <u>7,230,292</u> | <u>583,894</u>  |
| Capital outlay                        | 298,200             | 198,787          | 33,262           | 165,525   |
| Debt principal                        | <u>454,700</u>      | <u>454,700</u>   | <u>419,673</u>   | <u>35,027</u>   |
| Total operating expenses              | <u>8,349,300</u>    | <u>8,467,673</u> | <u>7,683,227</u> | <u>784,446</u>  |
| Operating income (loss)               | <u>(650,400)</u>    | <u>(768,773)</u> | <u>569,919</u>   | <u>1,338,692</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b> |                     |                  |                  |   |
| Contributions for sewer extensions    | 30,000              | 30,000           | 50,982           | 20,982  |
| Investment and interest income        | 147,400             | 147,400          | 173,337          | 25,937  |
| State shared revenue                  | -                   | 136,608          | 134,087          | (2,521)   |
| Sewer extension additions             | -                   | -                | (67,932)         | (67,932)  |
| Interest expense                      | <u>(104,800)</u>    | <u>(104,800)</u> | <u>(110,516)</u> | <u>(5,716)</u>  |
| Net nonoperating income (expenses)    | <u>72,600</u>       | <u>209,208</u>   | <u>179,958</u>   | <u>(29,250)</u>   |
| Net income (loss) before other uses   | <u>(577,800)</u>    | <u>(559,565)</u> | <u>749,877</u>   | <u>1,309,442</u>  |
| <b>OTHER SOURCES (USES)</b>           |                     |                  |                  |   |
| Transfer to Capital Projects Funds    | -                   | (100,000)        | (100,000)        | -   |
| Total other sources (uses)            | <u>-</u>            | <u>(100,000)</u> | <u>(100,000)</u> | <u>-</u>  |
| Change in net assets (Non-GAAP)       | <u>\$ (577,800)</u> | <u>(659,565)</u> | <u>649,877</u>   | <u>1,309,442</u>  |
| Encumbrance adjustment                |                     |                  | 75,222           |   |
| Capitalization of assets              |                     |                  | 101,194          |   |
| Depreciation expense                  |                     |                  | (2,743,692)      |   |
| Principal payments on loans           |                     |                  | 419,673          |   |
| Capital contributions                 |                     |                  | 1,596,938        |   |
| Transfer in for capital projects      |                     |                  | 100,000          |   |
| Transfer out for capital projects     |                     |                  | (100,000)        |   |
| Transfer out for special assessments  |                     |                  | (6,483)          |   |
| Change in net assets                  |                     |                  | <u>\$ 92,729</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Major Enterprise Funds

## BOAT HARBORS

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

|  | <u>2010</u>          | <u>2009</u>       | <u>2008</u>       |
|--|----------------------|-------------------|-------------------|
| <b>OPERATING REVENUES</b>                                    |                      |                   |                   |
| Charges for services:  |                      |                   |                   |
| Stall rents  | \$ 5,941             | 7,354             | 6,674             |
| Mooring fees   | 1,848,451            | 1,814,574         | 1,864,963         |
| Transient electric   | 81,070               | 105,966           | 103,324           |
| Launch permit fee  | 149,164              | 140,908           | 144,063           |
| Other  | 188,606              | 185,156           | 256,023           |
| Harbor leases  | 767,099              | 376,262           | 311,107           |
| Total operating revenues                                     | <u>3,040,331</u>     | <u>2,630,220</u>  | <u>2,686,154</u>  |
| <b>OPERATING EXPENSES</b>                                    |                      |                   |                   |
| Salaries and fringe benefits                                 | 1,241,363            | 1,332,966         | 1,282,312         |
| Contracted services  | 122,192              | 97,981            | 150,821           |
| Materials and utilities                                      | 490,984              | 518,828           | 545,429           |
| Other  | 279,338              | 447,146           | 389,999           |
|  | <u>2,133,877</u>     | <u>2,396,921</u>  | <u>2,368,561</u>  |
| Depreciation   | 799,256              | 1,048,281         | 1,235,019         |
| Total operating expenses                                     | <u>2,933,133</u>     | <u>3,445,202</u>  | <u>3,603,580</u>  |
| Operating income (loss)                                      | <u>107,198</u>       | <u>(814,982)</u>  | <u>(917,426)</u>  |
| <b>NONOPERATING INCOME (EXPENSES)</b>                        |                      |                   |                   |
| Investment and interest income                               | 318,330              | 475,448           | 552,961           |
| State shared revenue   | 415,744              | 447,905           | 406,734           |
| Amortization of bond issuance costs                          | (7,791)              | (7,791)           | (11,480)          |
| Interest expense   | (486,806)            | (493,394)         | (516,527)         |
| Gain (loss) on disposal of capital assets                    | (422,657)            | -                 | -                 |
| Net nonoperating income (expenses)                           | <u>(183,180)</u>     | <u>422,168</u>    | <u>431,688</u>    |
| Net loss before contributions,<br>transfers and special item | (75,982)             | (392,814)         | (485,738)         |
| Capital contributions  | 242,186              | 317,339           | 2,094,317         |
| Transfers in   | 400,000              | 3,250,000         | -                 |
| Transfers out  | -                    | -                 | (112)             |
| Special item - NPO/OPEB write off                            | -                    | 338,771           | -                 |
| Change in net assets   | <u>566,204</u>       | <u>3,513,296</u>  | <u>1,608,467</u>  |
| Total net assets - beginning                                 | <u>42,531,327</u>    | <u>39,018,031</u> | <u>37,409,564</u> |
| Total net assets - ending                                    | <u>\$ 43,097,531</u> | <u>42,531,327</u> | <u>39,018,031</u> |



## BOAT HARBORS

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|                                     | Budgeted Amounts  |                  |                   | Variance with<br>Final Budget -<br>positive<br>(negative) |
|-------------------------------------|-------------------|------------------|-------------------|---|
|                                     | Original          | Final            | Actual            |   |
| OPERATING REVENUES                  |                   |                  |                   |   |
| Charges for services:               |                   |                  |                   |   |
| Stall rents                         | \$ 6,000          | 6,000            | 5,941             | (59)  |
| Mooring fees                        | 1,931,100         | 1,931,100        | 1,848,451         | (82,649)  |
| Transient electric                  | 125,000           | 125,000          | 81,070            | (43,930)  |
| Launch permit fee                   | 147,200           | 147,200          | 149,164           | 1,964   |
| Other                               | 179,500           | 179,500          | 188,606           | 9,106   |
| Harbor leases                       | 597,600           | 597,600          | 767,099           | 169,499   |
| Total operating revenues            | <u>2,986,400</u>  | <u>2,986,400</u> | <u>3,040,331</u>  | <u>53,931</u>   |
| EXPENSES                            |                   |                  |                   |   |
| Salaries and fringe benefits        | 1,298,100         | 1,341,846        | 1,241,363         | 100,483   |
| Contracted services                 | 176,000           | 177,585          | 143,395           | 34,190  |
| Materials and utilities             | 555,000           | 569,444          | 493,583           | 75,861  |
| Capital outlay                      | 31,600            | 45,327           | 43,530            | 1,797   |
| Debt principal                      | 240,000           | 240,000          | 240,000           | -   |
| Other                               | 405,900           | 415,775          | 279,988           | 135,787   |
| Total operating expenses            | <u>2,706,600</u>  | <u>2,789,977</u> | <u>2,441,859</u>  | <u>348,118</u>  |
| Operating income                    | <u>279,800</u>    | <u>196,423</u>   | <u>598,472</u>    | <u>402,049</u>  |
| NONOPERATING INCOME (EXPENSES)      |                   |                  |                   |   |
| Investment and interest income      | 74,500            | 74,500           | 318,330           | 243,830   |
| State shared revenue                | 350,000           | 393,746          | 415,744           | 21,998  |
| Amortization of bond issuance costs | -                 | -                | (7,791)           | (7,791)   |
| Interest expense                    | <u>(512,600)</u>  | <u>(512,600)</u> | <u>(486,806)</u>  | <u>25,794</u>   |
| Net nonoperating income (expenses)  | <u>(88,100)</u>   | <u>(44,354)</u>  | <u>239,477</u>    | <u>283,831</u>  |
| Change in net assets (Non-GAAP)     | \$ <u>191,700</u> | <u>152,069</u>   | 837,949           | <u>685,880</u>  |
| Encumbrance adjustment              |                   |                  | 24,452            |   |
| Capitalization of fixed assets      |                   |                  | 43,530            |   |
| Depreciation expense                |                   |                  | (799,256)         |   |
| Principal payment on loan           |                   |                  | 240,000           |   |
| Loss on disposal of fixed assets    |                   |                  | (422,657)         |   |
| Capital contributions               |                   |                  | 242,186           |   |
| Transfers for capital projects      |                   |                  | 400,000           |   |
| Change in net assets                |                   |                  | \$ <u>566,204</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Non-Major Enterprise Funds

## DOCK

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

|  | <u>2010</u>          | <u>2009</u>       | <u>2008</u>       |
|--|----------------------|-------------------|-------------------|
| <b>OPERATING REVENUES</b>                                    |                      |                   |                   |
| Charges for services:  |                      |                   |                   |
| Mooring fees   | \$ 649,494           | 693,338           | 696,700           |
| Lightering fees  | 9,600                | 11,400            | 11,400            |
| Maintenance fee  | 452,635              | 477,333           | 522,898           |
| Dock leases and other fees                                   | 620,893              | 580,548           | 703,874           |
| Total operating revenues                                     | <u>1,732,622</u>     | <u>1,762,619</u>  | <u>1,934,872</u>  |
| <b>OPERATING EXPENSES</b>                                    |                      |                   |                   |
| Salaries and fringe benefits                                 | 969,442              | 829,361           | 685,599           |
| Contracted services  | 16,581               | 20,985            | 14,281            |
| Materials and utilities                                      | 193,610              | 112,991           | 277,802           |
| Other  | 293,667              | 277,547           | 283,372           |
|  | <u>1,473,300</u>     | <u>1,240,884</u>  | <u>1,261,054</u>  |
| Depreciation   | 926,052              | 885,598           | 885,658           |
| Total operating expenses                                     | <u>2,399,352</u>     | <u>2,126,482</u>  | <u>2,146,712</u>  |
| Operating loss   | (666,730)            | (363,863)         | (211,840)         |
| <b>NONOPERATING INCOME (EXPENSES)</b>                        |                      |                   |                   |
| Investment and interest income                               | 150,189              | 140,623           | 185,113           |
| State shared revenue   | 34,932               | 65,021            | 23,731            |
| Loss on disposal of capital assets                           | (54,893)             | -                 | -                 |
| Net nonoperating income                                      | <u>130,228</u>       | <u>205,644</u>    | <u>208,844</u>    |
| Net loss before contributions,<br>transfers and special item | (536,502)            | (158,219)         | (2,996)           |
| Capital Contributions  | 599,607              | 140,066           | 38,000            |
| Transfers in   | 3,362,506            | 3,093,720         | 3,657,250         |
| Transfers out  | (5,500)              | (25,000)          | (338,487)         |
| Special item - NPO/OPEB write off                            | -                    | 161,138           | -                 |
| Change in net assets   | <u>3,420,111</u>     | <u>3,211,705</u>  | <u>3,353,767</u>  |
| Total net assets - beginning                                 | <u>30,608,337</u>    | <u>27,396,632</u> | <u>24,042,865</u> |
| Total net assets - ending                                    | <u>\$ 34,028,448</u> | <u>30,608,337</u> | <u>27,396,632</u> |

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts  |                  | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-------------------|------------------|---------------------|---|
|   | Original          | Final            |                     |   |
| <b>OPERATING REVENUES</b>                 |                   |                  |                     |   |
| Charges for services:                     |                   |                  |                     |   |
| Mooring fees                              | \$ 705,000        | 705,000          | 649,494             | (55,506)  |
| Lightering fees                           | 12,000            | 12,000           | 9,600               | (2,400)   |
| Maintenance fee                           | 500,000           | 500,000          | 452,635             | (47,365)  |
| Dock leases and other fees                | 359,500           | 359,500          | 620,893             | 261,393   |
| Total operating revenues                  | <u>1,576,500</u>  | <u>1,576,500</u> | <u>1,732,622</u>    | <u>156,122</u>  |
| <b>OPERATING EXPENSES</b>                 |                   |                  |                     |   |
| Salaries and fringe benefits              | 788,800           | 824,389          | 969,442             | (145,053)   |
| Contracted services                       | 35,700            | 39,119           | 16,581              | 22,538  |
| Materials and utilities                   | 259,900           | 265,526          | 193,610             | 71,916  |
| Capital outlay                            | 30,000            | 38,227           | 43,530              | (5,303)   |
| Other                                     | 306,600           | 322,714          | 293,667             | 29,047  |
| Total operating expenses                  | <u>1,421,000</u>  | <u>1,489,975</u> | <u>1,516,830</u>    | <u>(26,855)</u>   |
| Operating income                          | 155,500           | 86,525           | 215,792             | 129,267   |
| <b>NONOPERATING INCOME</b>                |                   |                  |                     |   |
| Investment and interest income            | 119,500           | 119,500          | 150,189             | 30,689  |
| State shared revenue                      | -                 | 35,589           | 34,932              | (657)   |
| Net nonoperating income                   | <u>119,500</u>    | <u>155,089</u>   | <u>185,121</u>      | <u>30,032</u>   |
| Net income before other sources (uses)    | 275,000           | 241,614          | 400,913             | 159,299   |
| <b>OTHER SOURCES</b>                      |                   |                  |                     |   |
| Transfer from Marine Passenger Fee Fund   | 154,100           | 154,100          | 154,100             | -   |
| Transfer out to Marine Passenger Fee Fund | -                 | (5,500)          | (5,500)             | -   |
| Total other sources                       | <u>154,100</u>    | <u>148,600</u>   | <u>148,600</u>      | <u>-</u>  |
| Change in net assets (Non-GAAP)           | \$ <u>429,100</u> | <u>390,214</u>   | 549,513             | <u>159,299</u>  |
| Capitalization of fixed assets            |                   |                  | 43,530              |   |
| Depreciation expense                      |                   |                  | (926,052)           |   |
| Loss on disposal of capital assets        |                   |                  | (54,893)            |   |
| Capital contributions                     |                   |                  | 599,607             |   |
| Transfers in to capital projects          |                   |                  | 3,208,406           |   |
| Change in net assets                      |                   |                  | \$ <u>3,420,111</u> |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Non-Major Enterprise Funds

## WASTE MANAGEMENT

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

| OPERATING REVENUES                                      | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|---|----------------------------|-------------------------|-------------------------|
| Charges for services:                                   |                            |                         |                         |
| Recycling and hazardous waste utility fees              | \$ 1,080,475               | 485,771                 | 368,082                 |
| Junked vehicle fees                                     | 2,700                      | 583,600                 | 579,200                 |
| Total operating revenues                                | <u>1,083,175</u>           | <u>1,069,371</u>        | <u>947,282</u>          |
| <br>OPERATING EXPENSES                                  |                            |                         |                         |
| Salaries and fringe benefits                            | 83,081                     | 17,501                  | 61,621                  |
| Contracted services                                     | 770,794                    | 854,739                 | 934,530                 |
| Materials and utilities                                 | 4,055                      | 3,746                   | 3,587                   |
| Other   | 69,378                     | 53,102                  | 70,978                  |
|   | <u>927,308</u>             | <u>929,088</u>          | <u>1,070,716</u>        |
| <br>Depreciation  | <u>23,441</u>              | <u>23,441</u>           | <u>23,441</u>           |
| Total operating expenses                                | <u>950,749</u>             | <u>952,529</u>          | <u>1,094,157</u>        |
| <br>Operating income (loss)                             | 132,426                    | 116,842                 | (146,875)               |
| <br>NONOPERATING INCOME                                 |                            |                         |                         |
| Investment and interest income                          | 37,614                     | 36,508                  | 38,587                  |
| Net nonoperating income                                 | <u>37,614</u>              | <u>36,508</u>           | <u>38,587</u>           |
| <br>Net income (loss) before transfers and special item | 170,040                    | 153,350                 | (108,288)               |
| <br>Transfer in   | -                          | -                       | 180,000                 |
| Special item - NPO/OPEB write off                       | -                          | 9,598                   | -                       |
| Change in net assets                                    | <u>170,040</u>             | <u>162,948</u>          | <u>71,712</u>           |
| <br>Total net assets - beginning                        | <u>1,262,067</u>           | <u>1,099,119</u>        | <u>1,027,407</u>        |
| <br>Total net assets - ending                           | \$ <u><u>1,432,107</u></u> | <u><u>1,262,067</u></u> | <u><u>1,099,119</u></u> |

## WASTE MANAGEMENT

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|  | Budgeted Amounts |           | Actual     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|-----------|------------|---|
|  | Original         | Final     |            |   |
| <b>OPERATING REVENUES</b>                  |                  |           |            |   |
| Charges for services:                      |                  |           |            |   |
| Recycling and hazardous waste utility fees | \$ 1,030,900     | 1,030,900 | 1,080,475  | 49,575  |
| Junked vehicle fees                        | -                | -         | 2,700      | 2,700   |
| Total operating revenues                   | 1,030,900        | 1,030,900 | 1,083,175  | 52,275  |
| <b>OPERATING EXPENSES</b>                  |                  |           |            |   |
| Salaries and fringe benefits               | 118,600          | 118,600   | 83,081     | 35,519  |
| Contracted services                        | 1,025,500        | 1,109,554 | 786,095    | 323,459   |
| Materials and utilities                    | 3,300            | 3,300     | 4,055      | (755)   |
| Other                                      | 81,600           | 81,600    | 69,378     | 12,222  |
| Total operating expenses                   | 1,229,000        | 1,313,054 | 942,609    | 370,445   |
| Operating income (loss)                    | (198,100)        | (282,154) | 140,566    | 422,720   |
| <b>NONOPERATING INCOME</b>                 |                  |           |            |   |
| Investment and interest income             | 25,000           | 25,000    | 37,614     | 12,614  |
| Net nonoperating income (expenses)         | 25,000           | 25,000    | 37,614     | 12,614  |
| Change in net assets (Non-GAAP)            | \$ (173,100)     | (257,154) | 178,180    | 435,334   |
| Encumbrance adjustment                     |                  |           | 15,301     |   |
| Depreciation expense                       |                  |           | (23,441)   |   |
| Change in net assets                       |                  |           | \$ 170,040 |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.



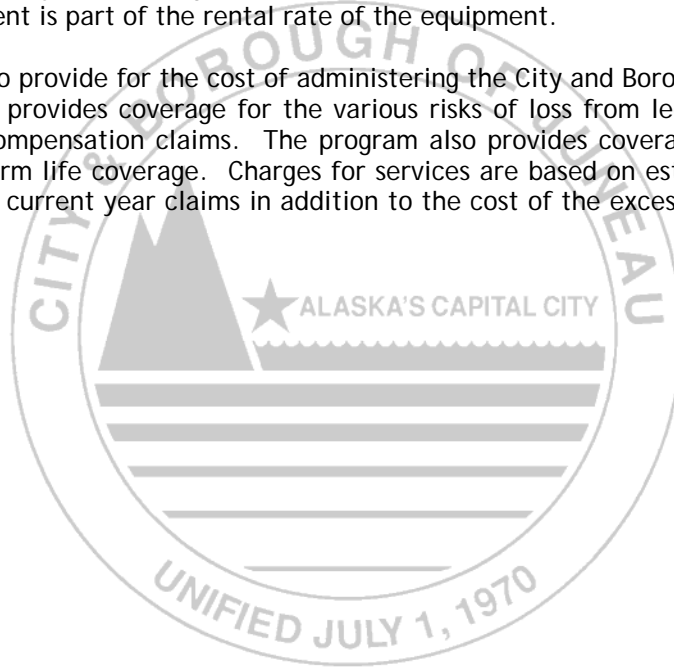
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## INTERNAL SERVICE FUNDS

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

**Central Equipment Service Fund** - To provide for the maintenance, repair and purchase of vehicles and electronics for City and Borough services. Revenues are from rental charges from user departments within the City and Borough. Expenses include labor, materials, supplies and services. Replacement of equipment is part of the rental rate of the equipment.

**Self-insurance Fund** - To provide for the cost of administering the City and Borough's Risk Management Program. This program provides coverage for the various risks of loss from legal liabilities, property damage and workers' compensation claims. The program also provides coverage for medical, dental and vision claims and term life coverage. Charges for services are based on estimates of the amounts needed to pay prior and current year claims in addition to the cost of the excess and special insurance policy premiums.





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## CITY and BOROUGH OF JUNEAU

## Internal Service Funds

## Combining Statement of Net Assets

June 30, 2010

with comparative total amounts for 2009 and 2008

|  | Central<br>Equipment<br>Service | Self-<br>insurance | Totals            |                   |                   |
|--|---------------------------------|--------------------|-------------------|-------------------|-------------------|
|  |                                 |                    | 2010              | 2009              | 2008              |
| <b>ASSETS</b>  |                                 |                    |                   |                   |                   |
| Current assets:  |                                 |                    |                   |                   |                   |
| Equity in central treasury                               | \$ 3,309,215                    | 9,769,816          | 13,079,031        | 14,649,086        | 13,410,121        |
| Receivables - other                                      | 2,040,306                       | -                  | 2,040,306         | 178,548           | 176,475           |
| Inventories  | 207,879                         | -                  | 207,879           | 240,357           | 237,130           |
| Prepaid items - insurance                                | -                               | 99,369             | 99,369            | 98,358            | 101,787           |
| Total current assets                                     | <u>5,557,400</u>                | <u>9,869,185</u>   | <u>15,426,585</u> | <u>15,166,349</u> | <u>13,925,513</u> |
| Capital assets:  |                                 |                    |                   |                   |                   |
| Buildings and improvements                               | 14,225                          | -                  | 14,225            | 14,225            | 17,828            |
| Machinery, equipment and fixtures                        | 20,444,349                      | 21,400             | 20,465,749        | 17,135,235        | 16,883,923        |
| Less accumulated depreciation                            | (11,511,504)                    | (21,400)           | (11,532,904)      | (10,678,170)      | (10,226,888)      |
| Net property, plant and equipment                        | <u>8,947,070</u>                | <u>-</u>           | <u>8,947,070</u>  | <u>6,471,290</u>  | <u>6,674,863</u>  |
| Total assets   | <u>14,504,470</u>               | <u>9,869,185</u>   | <u>24,373,655</u> | <u>21,637,639</u> | <u>20,600,376</u> |
| <b>LIABILITIES</b>                                       |                                 |                    |                   |                   |                   |
| Current liabilities:                                     |                                 |                    |                   |                   |                   |
| Accounts payable   | 292,928                         | 158,509            | 451,437           | 259,454           | 436,374           |
| Contracts payable - current                              | 57,653                          | -                  | 57,653            | 57,653            | 55,625            |
| Accrued salaries, payroll taxes and withholdings payable | 29,129                          | 25,321             | 54,450            | 53,471            | 36,084            |
| Accrued annual leave and compensation time               | 11,328                          | 24,033             | 35,361            | 32,347            | 28,029            |
| Accrued and other liabilities                            | 537                             | 4,515,007          | 4,515,544         | 4,129,629         | 3,948,165         |
| Total current liabilities                                | <u>391,575</u>                  | <u>4,722,870</u>   | <u>5,114,445</u>  | <u>4,532,554</u>  | <u>4,504,277</u>  |
| Long-term liabilities:                                   |                                 |                    |                   |                   |                   |
| Accrued annual leave and compensation time               | 14,240                          | 30,460             | 44,700            | 40,440            | 31,859            |
| Pension benefit payable                                  | -                               | -                  | -                 | -                 | 59,963            |
| Long-term contracts payable                              | 260,089                         | -                  | 260,089           | 59,754            | 117,407           |
| Total long-term liabilities                              | <u>274,329</u>                  | <u>30,460</u>      | <u>304,789</u>    | <u>100,194</u>    | <u>209,229</u>    |
| Total liabilities  | <u>665,904</u>                  | <u>4,753,330</u>   | <u>5,419,234</u>  | <u>4,632,748</u>  | <u>4,713,506</u>  |
| <b>NET ASSETS</b>  |                                 |                    |                   |                   |                   |
| Invested in capital assets, net of related debt          | 8,629,328                       | -                  | 8,629,328         | 6,353,883         | 6,500,273         |
| Unrestricted   | <u>5,209,238</u>                | <u>5,115,855</u>   | <u>10,325,093</u> | <u>10,651,008</u> | <u>9,386,597</u>  |
| Total net assets   | <u>\$ 13,838,566</u>            | <u>5,115,855</u>   | <u>18,954,421</u> | <u>17,004,891</u> | <u>15,886,870</u> |

## CITY and BOROUGH OF JUNEAU

## Internal Service Funds

## Combining Statement of Revenues, Expenses, and Changes in Net Assets

For the fiscal year ended June 30, 2010

with comparative total amounts for 2009 and 2008

|   | Central<br>Equipment<br>Services | Self-<br>insurance | 2010              | Totals<br>2009    | 2008              |
|---|----------------------------------|--------------------|-------------------|-------------------|-------------------|
| OPERATING REVENUES - Charges for services | \$ 3,605,327                     | 17,173,420         | 20,778,747        | 20,069,773        | 19,117,624        |
| OPERATING EXPENSES                        |                                  |                    |                   |                   |                   |
| Salaries and fringe benefits              | 584,646                          | 555,374            | 1,140,020         | 1,102,629         | 900,238           |
| Contracted services                       | 27,736                           | 276,891            | 304,627           | 286,017           | 303,929           |
| Materials and utilities                   | 324,443                          | -                  | 324,443           | 336,711           | 367,345           |
| Insurance premiums                        | -                                | 14,565,620         | 14,565,620        | 13,457,011        | 10,624,208        |
| Claims                                    | -                                | 2,262,240          | 2,262,240         | 1,670,473         | 1,546,384         |
| Other:                                    |                                  |                    |                   |                   |                   |
| Gasoline and oil                          | 864,896                          | -                  | 864,896           | 903,077           | 888,627           |
| Miscellaneous                             | 158,735                          | 145,733            | 304,468           | 316,161           | 302,199           |
|   | <u>1,960,456</u>                 | <u>17,805,858</u>  | <u>19,766,314</u> | <u>18,072,079</u> | <u>14,932,930</u> |
| Depreciation                              | 1,578,699                        | -                  | 1,578,699         | 1,384,734         | 1,324,760         |
| Total operating expenses                  | <u>3,539,155</u>                 | <u>17,805,858</u>  | <u>21,345,013</u> | <u>19,456,813</u> | <u>16,257,690</u> |
| Operating income (loss)                   | <u>66,172</u>                    | <u>(632,438)</u>   | <u>(566,266)</u>  | <u>612,960</u>    | <u>2,859,934</u>  |
| NONOPERATING INCOME (EXPENSES)            |                                  |                    |                   |                   |                   |
| State shared revenue                      | 17,115                           | 14,826             | 31,941            | 70,535            | 57,178            |
| Federal equipment grant                   | 2,265,306                        | -                  | 2,265,306         | 178,548           | 174,625           |
| Investment and interest income            | 139,643                          | -                  | 139,643           | 161,855           | 191,929           |
| Interest expense                          | (8,991)                          | -                  | (8,991)           | (4,979)           | (6,953)           |
| Gain on disposal of assets                | 87,897                           | -                  | 87,897            | 39,139            | 18,415            |
| Net nonoperating income (expenses)        | <u>2,500,970</u>                 | <u>14,826</u>      | <u>2,515,796</u>  | <u>445,098</u>    | <u>435,194</u>    |
| Income (loss) before transfer             | 2,567,142                        | (617,612)          | 1,949,530         | 1,058,058         | 3,295,128         |
| Transfers in:                             |                                  |                    |                   |                   |                   |
| From General Fund                         | -                                | -                  | -                 | -                 | 4,400             |
| Special item - NPO/OPEB write off         | -                                | -                  | -                 | 59,963            | -                 |
| Change in net assets                      | 2,567,142                        | (617,612)          | 1,949,530         | 1,118,021         | 3,299,528         |
| Total net assets - beginning              | <u>11,271,424</u>                | <u>5,733,467</u>   | <u>17,004,891</u> | <u>15,886,870</u> | <u>12,587,342</u> |
| Total net assets - ending                 | <u>\$ 13,838,566</u>             | <u>5,115,855</u>   | <u>18,954,421</u> | <u>17,004,891</u> | <u>15,886,870</u> |

## CITY AND BOROUGH OF JUNEAU

## Internal Service Funds

## Combining Statement of Cash Flows

For the fiscal year ended June 30, 2010  
with comparative total amounts for 2009 and 2008

|  | Central<br>Equipment<br>Service | Self-<br>insurance | Totals             |                    |                   |
|--|---------------------------------|--------------------|--------------------|--------------------|-------------------|
|  |                                 |                    | 2010               | 2009               | 2008              |
| Increase (decrease) in cash and cash equivalents:  |                                 |                    |                    |                    |                   |
| Cash flows from operating activities:  |                                 |                    |                    |                    |                   |
| Cash receipts from users   | \$ 3,605,327                    | 17,173,420         | 20,778,747         | 20,071,623         | 19,530,138        |
| Payments to suppliers for goods and services   | (1,095,733)                     | (16,921,196)       | (18,016,929)       | (16,964,600)       | (14,047,894)      |
| Payments to employees for services   | (588,627)                       | (543,140)          | (1,131,767)        | (1,072,343)        | (914,507)         |
| Net cash provided (used) by operating activities   | <u>1,920,967</u>                | <u>(290,916)</u>   | <u>1,630,051</u>   | <u>2,034,680</u>   | <u>4,567,737</u>  |
| Cash flows from noncapital financing activities:   |                                 |                    |                    |                    |                   |
| Transfers from other funds   | -                               | -                  | -                  | -                  | 4,400             |
| Cash from federal sources  | 403,548                         | -                  | 403,548            | 174,625            | 5,709             |
| Cash from state sources  | 17,115                          | 14,826             | 31,941             | 70,535             | 57,178            |
| Net cash provided by noncapital financing activities   | <u>420,663</u>                  | <u>14,826</u>      | <u>435,489</u>     | <u>245,160</u>     | <u>67,287</u>     |
| Cash flows from capital and related financing activities:                                      |                                 |                    |                    |                    |                   |
| Cash received from disposal of capital assets  | 93,505                          | -                  | 93,505             | 44,060             | 18,415            |
| Cash received for capital lease  | 283,661                         | -                  | 283,661            | -                  | -                 |
| Cash paid for the acquisition of capital assets  | (4,060,087)                     | -                  | (4,060,087)        | (1,186,186)        | (956,522)         |
| Principal paid on long-term contracts  | (83,326)                        | -                  | (83,326)           | (55,625)           | (53,668)          |
| Interest paid on long-term contracts   | (8,991)                         | -                  | (8,991)            | (4,979)            | (6,953)           |
| Net cash used by capital and related financing activities                                      | <u>(3,775,238)</u>              | <u>-</u>           | <u>(3,775,238)</u> | <u>(1,202,730)</u> | <u>(998,728)</u>  |
| Cash flows from investing activities -   |                                 |                    |                    |                    |                   |
| Earnings from invested proceeds  | 139,643                         | -                  | 139,643            | 161,855            | 191,929           |
| Net cash provided by investing activities  | <u>139,643</u>                  | <u>-</u>           | <u>139,643</u>     | <u>161,855</u>     | <u>191,929</u>    |
| Net increase (decrease) in cash and cash equivalents   | (1,293,965)                     | (276,090)          | (1,570,055)        | 1,238,965          | 3,828,225         |
| Cash and cash equivalents at beginning of year   | <u>4,603,180</u>                | <u>10,045,906</u>  | <u>14,649,086</u>  | <u>13,410,121</u>  | <u>9,591,896</u>  |
| Cash and cash equivalents at end of year   | <u>\$ 3,309,215</u>             | <u>9,769,816</u>   | <u>13,079,031</u>  | <u>14,649,086</u>  | <u>13,420,121</u> |
| Reconciliation of operating income to net cash provided by operating activities:               |                                 |                    |                    |                    |                   |
| Operating income (loss)  | \$ 66,172                       | (632,438)          | (566,266)          | 612,960            | 2,859,934         |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: |                                 |                    |                    |                    |                   |
| Depreciation   | 1,578,699                       | -                  | 1,578,699          | 1,384,734          | 1,324,760         |
| Special Item - NPO/OPEB Write Off  | -                               | -                  | -                  | 59,963             | -                 |
| (Increase) decrease in assets:   |                                 |                    |                    |                    |                   |
| Receivables - other  | -                               | -                  | -                  | 1,850              | 412,514           |
| Inventories  | 32,478                          | -                  | 32,478             | (3,227)            | 13,681            |
| Prepaid expenses   | 9,375                           | (10,386)           | (1,011)            | 3,429              | 57,918            |
| Increase (decrease) in liabilities:  |                                 |                    |                    |                    |                   |
| Accounts payable   | 238,743                         | (46,760)           | 191,983            | (176,816)          | 23,773            |
| Accrued salaries payable   | (1,352)                         | 2,331              | 979                | 17,387             | 507               |
| Accrued annual leave and compensation time   | (2,629)                         | 9,903              | 7,274              | 12,899             | (8,004)           |
| Pension benefits payable   | -                               | -                  | -                  | (59,963)           | (6,772)           |
| Accrued and other liabilities  | (519)                           | 386,434            | 385,915            | 181,464            | (110,574)         |
| Total adjustments  | <u>1,854,795</u>                | <u>341,522</u>     | <u>2,196,317</u>   | <u>1,421,720</u>   | <u>1,707,803</u>  |
| Net cash provided (used) by operating activities   | <u>\$ 1,920,967</u>             | <u>(290,916)</u>   | <u>1,630,051</u>   | <u>2,034,680</u>   | <u>4,567,737</u>  |

## CITY AND BOROUGH OF JUNEAU

## Internal Service Funds

## CENTRAL EQUIPMENT SERVICES

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

For the fiscal years ended June 30, 2010, 2009 and 2008

|   | <u>2010</u>          | <u>2009</u>       | <u>2008</u>       |
|---|----------------------|-------------------|-------------------|
| OPERATING REVENUES - Charges for services | \$ 3,605,327         | 3,512,092         | 3,225,872         |
| OPERATING EXPENSES                        |                      |                   |                   |
| Salaries and fringe benefits              | 584,646              | 530,827           | 433,670           |
| Contracted services                       | 27,736               | 26,419            | 24,865            |
| Materials and utilities                   | 324,443              | 336,711           | 367,345           |
| Other:                                    |                      |                   |                   |
| Gasoline and oil                          | 864,896              | 903,077           | 888,627           |
| Miscellaneous                             | 158,735              | 152,374           | 150,631           |
|   | <u>1,960,456</u>     | <u>1,949,408</u>  | <u>1,865,138</u>  |
| Depreciation                              | 1,578,699            | 1,384,734         | 1,324,551         |
| Total operating expenses                  | <u>3,539,155</u>     | <u>3,334,142</u>  | <u>3,189,689</u>  |
| Operating income                          | <u>66,172</u>        | <u>177,950</u>    | <u>36,183</u>     |
| NONOPERATING INCOME (EXPENSES)            |                      |                   |                   |
| State shared revenue                      | 17,115               | 38,396            | 29,553            |
| Federal equipment grant                   | 2,265,306            | 178,548           | 174,625           |
| Investment and interest income            | 139,643              | 161,855           | 191,929           |
| Interest expense                          | (8,991)              | (4,979)           | (6,953)           |
| Gain on disposal of capital assets        | 87,897               | 39,139            | 18,415            |
| Net nonoperating income                   | <u>2,500,970</u>     | <u>412,959</u>    | <u>407,569</u>    |
| Income before transfer and special item   | 2,567,142            | 590,909           | 443,752           |
| Transfers in from General Fund            | -                    | -                 | 4,400             |
| Special item - NPO/OPEB write off         | -                    | 35,718            | -                 |
| Change in net assets                      | <u>2,567,142</u>     | <u>626,627</u>    | <u>448,152</u>    |
| Total net assets - beginning              | <u>11,271,424</u>    | <u>10,644,797</u> | <u>10,196,645</u> |
| Total net assets - ending                 | <u>\$ 13,838,566</u> | <u>11,271,424</u> | <u>10,644,797</u> |

## CENTRAL EQUIPMENT SERVICES

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

For the fiscal year ended June 30, 2010

|   | Budgeted Amounts |             | Actual       | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|-------------|--------------|---|
|   | Original         | Final       |              |   |
| OPERATING REVENUES - Charges for services | \$ 3,615,600     | 4,050,600   | 3,605,327    | (445,273)   |
| OPERATING EXPENSES                        |                  |             |              |   |
| Salaries and fringe benefits              | 602,100          | 619,537     | 584,646      | 34,891  |
| Contracted services                       | 23,700           | 23,700      | 27,736       | (4,036)   |
| Materials and utilities                   | 277,500          | 285,742     | 324,443      | (38,701)  |
| Other:                                    |                  |             |              |   |
| Gasoline and oil                          | 839,700          | 989,700     | 925,351      | 64,349  |
| Miscellaneous                             | 179,600          | 196,933     | 158,735      | 38,198  |
| Capital outlay                            | 2,984,400        | 6,563,704   | 4,724,834    | 1,838,870   |
| Debt principal                            | -                | -           | 83,326       | (83,326)  |
| Total operating expenses                  | 4,907,000        | 8,679,316   | 6,829,071    | 1,850,245   |
| Operating loss                            | (1,291,400)      | (4,628,716) | (3,223,744)  | 1,404,972   |
| NONOPERATING INCOME (EXPENSES)            |                  |             |              |   |
| State shared revenue                      | -                | 17,437      | 17,115       | (322)   |
| Federal equipment grant                   | 225,000          | 2,393,884   | 2,265,306    | (128,578)   |
| Investment and interest income            | 123,100          | 123,100     | 139,643      | 16,543  |
| Interest expense-capital leases           | -                | -           | (8,991)      | (8,991)   |
| Gain on disposal of capital assets        | -                | -           | 93,505       | 93,505  |
| Net nonoperating income                   | 348,100          | 2,534,421   | 2,506,578    | (27,843)  |
| Change in net assets (Non-GAAP)           | \$ (943,300)     | (2,094,295) | (717,166)    | 1,377,129   |
| Encumbrance adjustment                    |                  |             | 725,202      |   |
| Capitalization of assets                  |                  |             | 4,060,087    |   |
| Net book value of assets disposed         |                  |             | (5,608)      |   |
| Depreciation expense                      |                  |             | (1,578,699)  |   |
| Principal paid on debt                    |                  |             | 83,326       |   |
| Change in net assets                      |                  |             | \$ 2,567,142 |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.

## CITY AND BOROUGH OF JUNEAU

## Internal Service Funds

## SELF-INSURANCE

## Comparative Statements of Revenues, Expenses, and Changes in Net Assets

*For the fiscal years ended June 30, 2010, 2009 and 2008*

|   | <u>2010</u>                | <u>2009</u>             | <u>2008</u>             |
|---|----------------------------|-------------------------|-------------------------|
| OPERATING REVENUES - Charges for services | \$ 17,173,420              | 16,557,681              | 15,891,752              |
| OPERATING EXPENSES                        |                            |                         |                         |
| Salaries and fringe benefits              | 555,374                    | 571,802                 | 466,568                 |
| Contracted services                       | 276,891                    | 259,598                 | 279,064                 |
| Insurance premiums                        | 14,565,620                 | 13,457,011              | 10,624,208              |
| Claims                                    | 2,262,240                  | 1,670,473               | 1,546,384               |
| Other                                     | 145,733                    | 163,787                 | 151,568                 |
|   | <u>17,805,858</u>          | <u>16,122,671</u>       | <u>13,067,792</u>       |
| Depreciation                              | -                          | -                       | 209                     |
| Total operating expenses                  | <u>17,805,858</u>          | <u>16,122,671</u>       | <u>13,068,001</u>       |
| Operating income (loss)                   | (632,438)                  | 435,010                 | 2,823,751               |
| NONOPERATING INCOME                       |                            |                         |                         |
| State shared revenue                      | 14,826                     | 32,139                  | 27,625                  |
| Net nonoperating income                   | <u>14,826</u>              | <u>32,139</u>           | <u>27,625</u>           |
| Income (loss) before special item         | (617,612)                  | 467,149                 | 2,851,376               |
| Special item - NPO/OPEB write off         | -                          | 24,245                  | -                       |
| Change in net assets                      | <u>(617,612)</u>           | <u>491,394</u>          | <u>2,851,376</u>        |
| Total net assets - beginning              | <u>5,733,467</u>           | <u>5,242,073</u>        | <u>2,390,697</u>        |
| Total net assets - ending                 | \$ <u><u>5,115,855</u></u> | <u><u>5,733,467</u></u> | <u><u>5,242,073</u></u> |

## SELF-INSURANCE

## Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual

*For the fiscal year ended June 30, 2010*

|  | Budgeted Amounts |             | Actual       | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|------------------|-------------|--------------|---|
|  | Original         | Final       |              |   |
| OPERATING REVENUES - Charges for services  | \$ 17,056,300    | 17,056,300  | 17,173,420   | 117,120   |
| OPERATING EXPENSES                         |                  |             |              |   |
| Salaries and fringe benefits               | 543,700          | 558,805     | 555,374      | 3,431   |
| Contracted services                        | 530,700          | 542,134     | 298,548      | 243,586   |
| Insurance premiums                         | 14,878,000       | 14,885,840  | 14,569,539   | 316,301   |
| Claims                                     | 1,949,500        | 2,000,788   | 2,262,240    | (261,452)   |
| Other                                      | 171,300          | 172,092     | 145,733      | 26,359  |
| Total operating expenses                   | 18,073,200       | 18,159,659  | 17,831,434   | 328,225   |
| Operating loss                             | (1,016,900)      | (1,103,359) | (658,014)    | 445,345   |
| NONOPERATING INCOME - State shared revenue | -                | 15,105      | 14,826       | (279)   |
| Change in net assets (Non-GAAP)            | \$ (1,016,900)   | (1,088,254) | (643,188)    | 445,066   |
| Encumbrance adjustment                     |                  |             | 25,576       |   |
| Change in net assets                       |                  |             | \$ (617,612) |   |

This schedule is prepared on a budgetary basis for the operating accounts of the proprietary fund and as such does not present the results of operations on the basis of generally accepted accounting principles, but is presented for supplemental information.





## FIDUCIARY FUNDS

### *Agency Funds*

The Agency Funds are used to report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others and therefore do not support any CBJ programs. Activities include the purchase of books for substance abuse patients during Christmas at the Rainforest Recovery Center of Bartlett Regional Hospital, future construction of the Juneau Golf Course by an independent party, promotion of relationships between Juneau and her sister cities, local historical projects, and local library infrastructure.

**Mental Health Payee** - To account for monies received from private sources to be used for the purchase of books for substance abuse patients during Christmas at the Rainforest Recovery Center.

**Golf Club** - To account for monies received from private sources to be used toward the future construction of the Juneau Golf Course by an independent party.

**Sister City** - To account for monies received from private sources to be used to promote relationships between Juneau and her sister cities.

**Museum Grant** - To account for monies received from private sources to be granted to local organizations and individuals to promote historical projects.

**Juneau Public Library Endowment** - To account for monies received from private sources to be granted to local organizations to promote the local library infrastructure.

## Agency Funds

## Combining Statement of Fiduciary Assets and Liabilities

June 30, 2010

with comparative total amounts for 2009 and 2008

|                               | Mental<br>Health<br><u>Payee</u> | Golf<br><u>Club</u> | Sister<br><u>City</u> |
|-------------------------------|----------------------------------|---------------------|-----------------------|
| <b>ASSETS</b>                 |                                  |                     |                       |
| Equity in central treasury    | \$ 1,418                         | 463                 | 1,110                 |
| Plant and equipment           | -                                | -                   | -                     |
| Total assets                  | \$ <u>1,418</u>                  | <u>463</u>          | <u>1,110</u>          |
| <b>LIABILITIES</b>            |                                  |                     |                       |
| Accrued and other liabilities | \$ <u>1,418</u>                  | <u>463</u>          | <u>1,110</u>          |
| Total liabilities             | \$ <u>1,418</u>                  | <u>463</u>          | <u>1,110</u>          |



| Museum<br>Grant | Juneau<br>Public<br>Library<br>Endowment | Totals    |           |           |
|-----------------|--|-----------|-----------|-----------|
|                 |  | 2010      | 2009      | 2008      |
| 34,461          | 1,037,142                                | 1,074,594 | 1,026,703 | 1,002,447 |
| -               | 7,588                                    | 7,588     | 7,588     | 7,588     |
| 34,461          | 1,044,730                                | 1,082,182 | 1,034,291 | 1,010,035 |
| 34,461          | 1,044,730                                | 1,082,182 | 1,034,291 | 1,010,035 |
| 34,461          | 1,044,730                                | 1,082,182 | 1,034,291 | 1,010,035 |

## CITY and BOROUGH OF JUNEAU

## Agency Funds

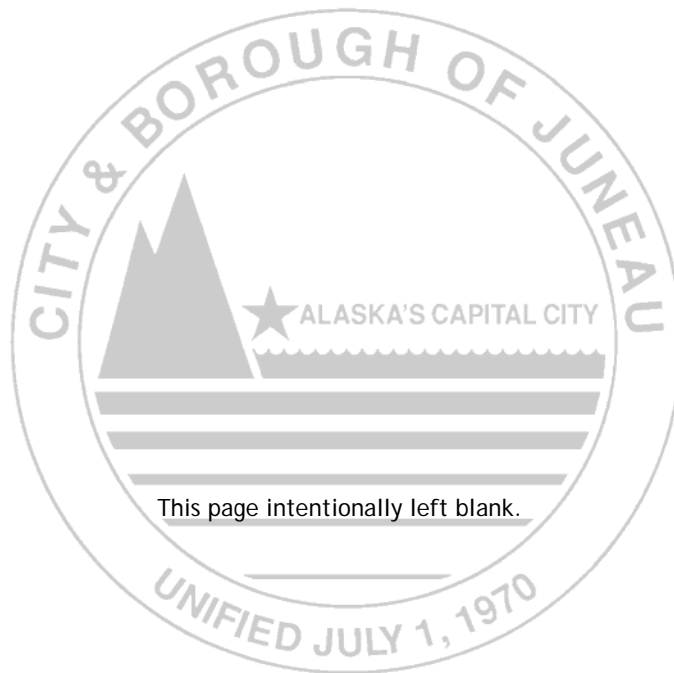
## Combining Statement of Changes in Fiduciary Assets and Liabilities

For the fiscal year ended June 30, 2010

|   | Assets                     |               |              | Balance at<br>June 30, 2010 |
|---|----------------------------|---------------|--------------|-----------------------------|
|   | Balance at<br>July 1, 2009 | Increase      | Decrease     |                             |
| <b>Mental Health Payee:</b>             |                            |               |              |                             |
| Equity in central treasury              | \$ 1,414                   | 4             | -            | 1,418                       |
| Accrued and other liabilities           | -                          | -             | -            | -                           |
| Total Mental Health Payee               | <u>1,414</u>               | <u>4</u>      | <u>-</u>     | <u>1,418</u>                |
| <b>Golf Club:</b>                       |                            |               |              |                             |
| Equity in central treasury              | 448                        | 15            | -            | 463                         |
| Accrued and other liabilities           | -                          | -             | -            | -                           |
| Total Golf Club                         | <u>448</u>                 | <u>15</u>     | <u>-</u>     | <u>463</u>                  |
| <b>Sister City:</b>                     |                            |               |              |                             |
| Equity in central treasury              | 1,075                      | 35            | -            | 1,110                       |
| Accrued and other liabilities           | -                          | -             | -            | -                           |
| Total Sister City                       | <u>1,075</u>               | <u>35</u>     | <u>-</u>     | <u>1,110</u>                |
| <b>Museum Grant:</b>                    |                            |               |              |                             |
| Equity in central treasury              | 19,505                     | 16,315        | 1,359        | 34,461                      |
| Accrued and other liabilities           | -                          | -             | -            | -                           |
| Total Museum Grant                      | <u>19,505</u>              | <u>16,315</u> | <u>1,359</u> | <u>34,461</u>               |
| <b>Juneau Public Library Endowment:</b> |                            |               |              |                             |
| Equity in central treasury              | 1,004,261                  | 32,881        | -            | 1,037,142                   |
| Plant and equipment                     | 7,588                      | -             | -            | 7,588                       |
| Accrued and other liabilities           | -                          | -             | -            | -                           |
| Total Juneau Public Library Endowment   | <u>1,011,849</u>           | <u>32,881</u> | <u>-</u>     | <u>1,044,730</u>            |
| Total Agency Funds                      | \$ <u>1,034,291</u>        | <u>49,250</u> | <u>1,359</u> | <u>1,082,182</u>            |



| Liabilities                |          |          |                             |
|----------------------------|----------|----------|-----------------------------|
| Balance at<br>July 1, 2009 | Increase | Decrease | Balance at<br>June 30, 2010 |
| -                          | -        | -        | -                           |
| 1,414                      | 4        | -        | 1,418                       |
| 1,414                      | 4        | -        | 1,418                       |
| -                          | -        | -        | -                           |
| 448                        | 15       | -        | 463                         |
| 448                        | 15       | -        | 463                         |
| -                          | -        | -        | -                           |
| 1,075                      | 35       | -        | 1,110                       |
| 1,075                      | 35       | -        | 1,110                       |
| -                          | -        | -        | -                           |
| 19,505                     | 16,315   | 1,359    | 34,461                      |
| 19,505                     | 16,315   | 1,359    | 34,461                      |
| -                          | -        | -        | -                           |
| -                          | -        | -        | -                           |
| 1,011,849                  | 32,881   | -        | 1,044,730                   |
| 1,011,849                  | 32,881   | -        | 1,044,730                   |
| 1,034,291                  | 49,250   | 1,359    | 1,082,182                   |



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## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

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- Comparative Schedules by Source
- Schedule by Function and Activity
- Schedule of Changes by Function and Activity





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## Capital Assets Used in the Operation of Governmental Funds

## Comparative Schedules By Source

June 30, 2010

with comparative total amounts for 2009 and 2008

|  | <u>2010</u>           | <u>2009</u>        | <u>2008</u>        |
|--|-----------------------|--------------------|--------------------|
| Governmental funds capital assets:                         |                       |                    |                    |
| Land   | \$ 38,308,223         | 38,178,223         | 37,617,819         |
| Buildings and improvements                                 | 226,373,239           | 207,814,137        | 182,675,906        |
| Machinery, equipment and fixtures                          | 24,178,650            | 25,083,910         | 24,631,096         |
| Infrastructure   | 201,801,119           | 196,038,586        | 192,764,679        |
| Construction in progress                                   | 185,734,987           | 162,956,820        | 136,395,852        |
| Total governmental funds capital assets                    | <u>\$ 676,396,218</u> | <u>630,071,676</u> | <u>574,085,352</u> |
| Investment in governmental funds capital assets by source: |                       |                    |                    |
| General fund   | \$ 3,037,152          | 3,077,422          | 3,238,198          |
| Special revenue funds                                      | 4,580,596             | 5,549,991          | 4,049,743          |
| Capital projects funds                                     | 569,322,158           | 521,987,951        | 467,341,099        |
| Donations  | 99,456,312            | 99,456,312         | 99,456,312         |
| Total governmental funds capital assets                    | <u>\$ 676,396,218</u> | <u>630,071,676</u> | <u>574,085,352</u> |

**Note:** This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in Central Equipment Service Internal Service Fund are excluded from the above amounts. The capital assets of the Central Equipment Service Internal Service Fund are included as governmental activities in the Statement of Net Assets.

## CITY and BOROUGH OF JUNEAU

## Capital Assets Used in the Operation of Governmental Funds

## Schedule By Function and Activity

June 30, 2010

with comparative total amounts for 2009 and 2008

|                                 | <u>Land</u>          | <u>Buildings<br/>and<br/>improvements</u> | <u>Machinery,<br/>equipment<br/>and<br/>fixtures</u> |
|---------------------------------|----------------------|---|--|
| Legislative                     | \$ -                 | 2,260,248                                 | 611,567  |
| Administration:                 |                      |   |  |
| Manager                         | -                    | -   | 5,287  |
| Human Resources/Clerk           | -                    | -   | 26,079   |
| Management Information Systems  | -                    | -   | 1,774,087  |
| Lands                           | 13,200,198           | 797,942                                   | 104,498  |
| Education                       | 4,999,157            | 148,176,092                               | 5,326,320  |
| Community development           | 982,280              | 7,812,961                                 | 77,100   |
| Finance                         | -                    | 34,700                                    | 146,297  |
| Engineering                     | -                    | -   | -  |
| Library                         | 94,544               | 6,803,159                                 | 1,703,114  |
| Recreation:                     |                      |   |  |
| Parks and Landscape Maintenance | 9,721,641            | 15,218,223                                | 374,019  |
| Eaglecrest                      | -                    | 5,672,703                                 | 2,339,046  |
| Parks and Recreation            | 3,496,470            | 9,171,531                                 | 1,333,711  |
| Public safety:                  |                      |   |  |
| Police                          | 920,812              | 8,514,260                                 | 3,107,125  |
| Fire                            | 642,315              | 10,608,892                                | 1,596,481  |
| Public works:                   |                      |   |  |
| Building Maintenance            | -                    | 154,698                                   | 13,647   |
| Downtown Parking                | -                    | 1,396,798                                 | 30,767   |
| Streets                         | 1,652,805            | 2,642,862                                 | 72,203   |
| Public transportation           | -                    | 664,239                                   | 5,152,005  |
| Tourism and conventions         | 2,598,001            | 6,443,931                                 | 385,297  |
| Construction work in progress   | -                    | -   | -  |
|                                 | <u>\$ 38,308,223</u> | <u>226,373,239</u>                        | <u>24,178,650</u>                                    |

**Note:** This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in Central Equipment Service Internal Service Fund are excluded from the above amounts. The capital assets of the Central Equipment Service Internal Service Fund are included as governmental activities in the Statement of Net Assets.



| <u>Infrastructure</u> | <u>Construction<br/>work in<br/>progress</u> | <u>Totals</u>      |                    |                    |
|-----------------------|--|--------------------|--------------------|--------------------|
|                       |  | <u>2010</u>        | <u>2009</u>        | <u>2008</u>        |
| -                     | -  | 2,871,815          | 2,859,745          | 2,859,748          |
| -                     | -  | 5,287              | 5,287              | 5,287              |
| -                     | -  | 26,079             | 26,079             | 29,435             |
| -                     | -  | 1,774,087          | 1,753,755          | 1,794,636          |
| 175,547               | -  | 14,278,185         | 14,278,185         | 14,278,185         |
| 212,950               | -  | 158,714,519        | 142,850,240        | 118,045,656        |
| -                     | -  | 8,872,341          | 9,067,942          | 9,076,553          |
| -                     | -  | 180,997            | 175,997            | 206,127            |
| -                     | -  | -                  | -                  | 4,184              |
| -                     | -  | 8,600,817          | 8,027,431          | 8,073,020          |
| 95,929                | -  | 25,409,812         | 24,170,915         | 22,942,699         |
| 263,610               | -  | 8,275,359          | 8,232,056          | 8,306,234          |
| -                     | -  | 14,001,712         | 13,573,180         | 12,402,984         |
| 1,339,709             | -  | 13,881,906         | 13,808,839         | 12,503,066         |
| -                     | -  | 12,847,688         | 12,641,752         | 12,484,423         |
| -                     | -  | 168,345            | 168,345            | 1,112,936          |
| -                     | -  | 1,427,565          | 982,622            | 1,728,298          |
| 199,713,374           | -  | 204,081,244        | 198,318,711        | 195,666,716        |
| -                     | -  | 5,816,244          | 6,746,546          | 6,777,446          |
| -                     | -  | 9,427,229          | 9,427,229          | 9,391,867          |
| -                     | 185,734,987                                  | 185,734,987        | 162,956,820        | 136,395,852        |
| <u>201,801,119</u>    | <u>185,734,987</u>                           | <u>676,396,218</u> | <u>630,071,676</u> | <u>574,085,352</u> |

## CITY and BOROUGH OF JUNEAU

## Capital Assets Used in the Operation of Governmental Funds

## Schedule of Changes By Function and Activity

For the fiscal year ended June 30, 2010

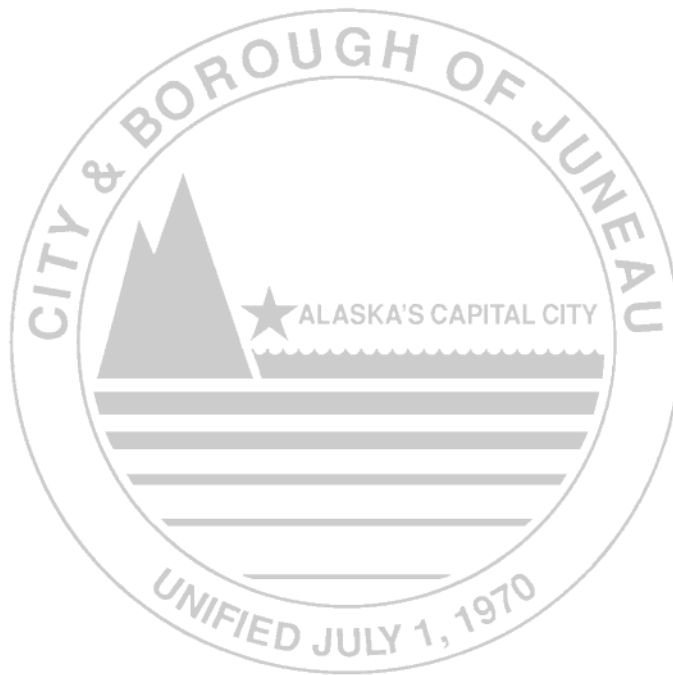
|   | Beginning<br>Balances | Additions         | Deductions        | Ending<br>Balances |
|---|-----------------------|-------------------|-------------------|--------------------|
| <b>All Asset Types</b>                  |                       |                   |                   |                    |
| Legislative                             | \$ 3,278,320          | 163,315           | -                 | 3,441,635          |
| Legal                                   | 5,577                 | -                 | -                 | 5,577              |
| Administration:                         |                       |                   |                   |                    |
| Manager                                 | 5,287                 | -                 | -                 | 5,287              |
| Human Resources/Clerk                   | 26,079                | -                 | -                 | 26,079             |
| Management Information Systems          | 1,753,754             | 20,331            | -                 | 1,774,085          |
| Lands                                   | 15,620,246            | 38,841            | 203,649           | 15,455,438         |
| Education                               | 244,785,685           | 31,147,057        | 15,864,279        | 260,068,463        |
| Community development                   | 26,344,788            | 34,495            | 214,101           | 26,165,182         |
| Finance                                 | 2,485,500             | 1,423,186         | -                 | 3,908,686          |
| Engineering                             | -                     | -                 | -                 | -                  |
| Library                                 | 8,652,722             | 601,804           | 573,386           | 8,681,140          |
| Recreation:                             |                       |                   |                   |                    |
| Parks and Landscape Maintenance         | 26,843,801            | 1,743,483         | 1,262,557         | 27,324,727         |
| Eaglecrest                              | 12,362,728            | 1,224,453         | 347,552           | 13,239,629         |
| Parks and Recreation                    | 16,422,352            | 10,362,277        | 10,185            | 26,774,444         |
| Public safety:                          |                       |                   |                   |                    |
| Police                                  | 15,615,226            | 435,390           | -                 | 16,050,616         |
| Fire                                    | 12,775,217            | 889,300           | 112,160           | 13,552,357         |
| Public works:                           |                       |                   |                   |                    |
| Building Maintenance                    | 168,344               | -                 | -                 | 168,344            |
| Downtown Parking                        | 5,399,508             | 9,361,165         | -                 | 14,760,673         |
| Streets                                 | 215,167,025           | 17,040,068        | 5,772,926         | 226,434,167        |
| Public transportation                   | 8,294,663             | 43,498            | 1,167,209         | 7,170,952          |
| Community projects                      | 4,203,895             | 883,316           | 3,321,472         | 1,765,739          |
| Tourism and conventions                 | 9,860,959             | -                 | 237,961           | 9,622,998          |
| Total governmental funds capital assets | \$ <u>630,071,676</u> | <u>75,411,979</u> | <u>29,087,437</u> | <u>676,396,218</u> |

**Note:** This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in Central Equipment Service Internal Service Fund are excluded from the above amounts. The capital assets of the Central Equipment Service Internal Service Fund are included as governmental activities in the Statement of Net Assets.

## **ADDITIONAL INFORMATION**

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These schedules provide additional fiscal data considered valuable in meeting other informational needs and in providing a better understanding of the finances of the City and Borough.



## CITY AND BOROUGH OF JUNEAU

## Current Capital Projects by Category

Year ended June 30, 2010

|   | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Project<br/>encum-<br/>brances</u> | <u>Remaining<br/>project<br/>commitment</u> | <u>Required<br/>future<br/>financing</u> | <u>Percent<br/>ex-<br/>pended</u> |
|---|---------------------------|---------------------------|---------------------------------|---------------------------------------|---|--|-----------------------------------|
| <b>GOVERNMENTAL CAPITAL PROJECTS</b>    |                           |                           |                                 |                                       |   |  |                                   |
| <b>Schools:</b>                         |                           |                           |                                 |                                       |   |  |                                   |
| DZ Improvements                         | 454-81                    | \$ 400,000                | 385,141                         | -                                     | 14,859                                      | -  | 96%                               |
| High School/Mendenhall Valley           | 454-83                    | 76,248,825                | 73,691,665                      | 393,306                               | 2,163,854                                   | -  | 97%                               |
| District major maintenance upgrade      | 454-86                    | 9,871,849                 | 3,452,645                       | 467,952                               | 5,951,252                                   | -  | 40%                               |
| Glacier Valley renovation               | 454-88                    | 17,654,304                | 17,072,651                      | 307,956                               | 273,697                                     | -  | 98%                               |
| Harborview renovation                   | 454-89                    | 22,596,116                | 21,802,838                      | 202,371                               | 590,907                                     | -  | 97%                               |
| JSD Safety Upgrades                     | 454-90                    | 147,000                   | 101,858                         | -                                     | 45,142                                      | -  | 69%                               |
| DZ Covered Playground                   | 454-91                    | 1,365,000                 | 1,113,978                       | 35,768                                | 215,254                                     | -  | 84%                               |
| JSD Site Improvements                   | 454-92                    | 499,162                   | 315,245                         | 144,827                               | 39,090                                      | -  | 92%                               |
| Gastineau Elementary Renovation         | 454-94                    | 11,800,000                | 396,077                         | 628,081                               | 10,775,842                                  | -  | 9%                                |
| Auke Bay Site Renovation                | 454-95                    | 182,552                   | 100,808                         | 14,651                                | 67,093                                      | -  | 63%                               |
| Total Schools                           |                           | <u>140,764,808</u>        | <u>118,432,906</u>              | <u>2,194,912</u>                      | <u>20,136,990</u>                           | <u>-</u>                                 |                                   |
| <b>Roads and sidewalks:</b>             |                           |                           |                                 |                                       |   |  |                                   |
| Street main shop dsgr - new loc         | 412-81                    | 10,575,000                | 8,091,404                       | 659,521                               | 1,824,075                                   | -  | 83%                               |
| Pavement Management                     | 422-04                    | 5,553,457                 | 3,341,781                       | 1,091,368                             | 1,120,308                                   | -  | 80%                               |
| First Street Douglas Turnaround         | 422-08                    | 103,000                   | 28,229                          | -                                     | 74,771                                      | -  | 27%                               |
| Douglas/West Juneau drainage            | 422-14                    | 266,122                   | 256,245                         | -                                     | 9,877                                       | -  | 96%                               |
| Downtown/West Juneau Drainage Recon.    | 422-16                    | 633,141                   | 501,531                         | 14,810                                | 116,800                                     | -  | 82%                               |
| Franklin Street                         | 422-21                    | 284,347                   | 269,076                         | -                                     | 15,271                                      | -  | 95%                               |
| Main Street Prel Im layouts             | 422-24                    | 10,000                    | -                               | -                                     | 10,000                                      | -  | -                                 |
| Juneau Bridge repair                    | 422-25                    | 40,000                    | 20,997                          | -                                     | 19,003                                      | -  | 52%                               |
| Casey Shattuck Phase II                 | 422-26                    | 850,000                   | 595,263                         | -                                     | 254,737                                     | -  | 70%                               |
| West 9th Street LID                     | 422-27                    | 603,721                   | 577,964                         | -                                     | 25,757                                      | -  | 96%                               |
| Casey Shattuck Phase III & IV           | 422-29                    | 2,613,444                 | 2,446,654                       | 8,514                                 | 158,276                                     | -  | 94%                               |
| Pioneer Avenue Repairs                  | 422-31                    | 100,000                   | -                               | -                                     | 100,000                                     | -  | -                                 |
| Radcliff Avenue Design                  | 422-32                    | 2,525,000                 | 2,007,568                       | 5,676                                 | 511,756                                     | -  | 80%                               |
| Environmental Cleanup                   | 422-33                    | 25,000                    | 2,260                           | -                                     | 22,740                                      | -  | 9%                                |
| Sidewalk & Stairway Repairs             | 422-35                    | 180,000                   | 53,195                          | 14,097                                | 112,708                                     | -  | 37%                               |
| Main Street Improvments: Egan to 2nd St | 422-36                    | 2,040,000                 | 1,564,140                       | 439,211                               | 36,649                                      | -  | 98%                               |
| Douglas Side Streets LID                | 422-37                    | 150,000                   | -                               | -                                     | 150,000                                     | -  | -                                 |
| Valley Snow Storage Permitting          | 422-38                    | 316,562                   | 49,238                          | 80,933                                | 186,391                                     | -  | 41%                               |
| Basin Road Trestle Repairs              | 422-39                    | 85,000                    | -                               | -                                     | 85,000                                      | -  | -                                 |
| Jordan Creek Bridge Replacment          | 422-40                    | 879,032                   | 851,046                         | 7,416                                 | 20,570                                      | -  | 98%                               |
| West Juneau - Douglas Access Study      | 422-41                    | 75,000                    | 30,109                          | 17,370                                | 27,521                                      | -  | 63%                               |
| East Valley Drainage                    | 422-42                    | 150,000                   | 16,758                          | 12,445                                | 120,797                                     | -  | 19%                               |
| Lemon Flats 2nd Access ROW              | 422-43                    | 225,000                   | -                               | -                                     | 225,000                                     | -  | -                                 |
| Gold Creek Flume                        | 422-44                    | 100,000                   | 22,738                          | 16,551                                | 60,711                                      | -  | 39%                               |
| Casey Shattuck Phase V                  | 422-45                    | 1,700,000                 | 249,721                         | 872,342                               | 577,937                                     | -  | 66%                               |
| Wood Duc Ave. Improvement               | 422-46                    | 1,475,000                 | 647,217                         | 533,260                               | 294,523                                     | -  | 80%                               |
| LongRun Dr-Safe routes to School        | 422-47                    | 567,467                   | 54,130                          | 21,352                                | 491,985                                     | -  | 13%                               |
| Montana Creek Closure/PRKG Mdfctn       | 422-48                    | 100,000                   | -                               | -                                     | 100,000                                     | -  | -                                 |
| Mendenhall River Bank Stabilization     | 422-49                    | 104,603                   | -                               | -                                     | 104,603                                     | -  | -                                 |
| W. Juneau /Douglas Storm Drain Improv   | 422-50                    | 150,000                   | 59,091                          | 323                                   | 90,586                                      | -  | 40%                               |
| Lower Highland Drive Water and Sewer    | 422-52                    | 250,000                   | 108,656                         | 106,838                               | 34,506                                      | -  | 86%                               |
| Total Roads and sidewalks               |                           | <u>32,729,896</u>         | <u>21,845,011</u>               | <u>3,902,027</u>                      | <u>6,982,858</u>                            | <u>-</u>                                 |                                   |
| <b>Fire and safety:</b>                 |                           |                           |                                 |                                       |   |  |                                   |
| Modernizing Police equipment            | 413-18                    | 1,086,900                 | 978,741                         | 1,999                                 | 106,160                                     | -  | 90%                               |
| Modernizing Police equipment II         | 413-25                    | 904,085                   | 800,139                         | 17,744                                | 86,202                                      | -  | 90%                               |
| 07MMRS GR34044                          | 413-32                    | 258,144                   | 258,144                         | -                                     | -   | -  | 100%                              |
| Hagevig Fire Training Ctr. Design & Rpr | 413-34                    | 1,002,990                 | 685,856                         | 9,764                                 | 307,370                                     | -  | 69%                               |
| Replacment Overhead Doors Fire Stations | 413-35                    | 336,000                   | 18,814                          | 220,109                               | 97,077                                      | -  | 71%                               |
| 08MMRS GR 34045                         | 413-36                    | 311,584                   | 131,689                         | -                                     | 179,895                                     | -  | 42%                               |
| 09MMRS GR                               | 413-38                    | 311,585                   | -                               | -                                     | 311,585                                     | -  | -                                 |
| Total Fire and safety                   |                           | <u>4,211,288</u>          | <u>2,873,383</u>                | <u>249,616</u>                        | <u>1,088,289</u>                            | <u>-</u>                                 |                                   |

(Continued)

## Current Capital Projects by Category

Year ended June 30, 2010

|   | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Project<br/>encum-<br/>brances</u> | <u>Remaining<br/>project<br/>commitment</u> | <u>Required<br/>future<br/>financing</u> | <u>Percent<br/>ex-<br/>pend</u> |
|---|---------------------------|---------------------------|---------------------------------|---------------------------------------|---|--|---------------------------------|
| GOVERNMENTAL CAPITAL PROJECTS (continued) |                           |                           |                                 |                                       |   |  |                                 |
| Community development:                    |                           |                           |                                 |                                       |   |  |                                 |
| Energy efficiency improvements            | 374-30                    | \$ 228,223                | 190,678                         | -                                     | 37,545                                      | -  | 84%                             |
| Juneau wetlands mitigation bank           | 374-42                    | 27,627                    | 5,577                           | -                                     | 22,050                                      | -  | 20%                             |
| Open space waterfront land acq.           | 374-70                    | 2,256,003                 | 291,612                         | -                                     | 1,964,391                                   | -  | 13%                             |
| Safe routes to schools                    | 374-79                    | 24,988                    | 19,899                          | -                                     | 5,089                                       | -  | 80%                             |
| Transit buses replacement                 | 374-83                    | 805,220                   | 763,644                         | -                                     | 41,576                                      | -  | 95%                             |
| ADA Compliance                            | 374-98                    | 501,000                   | 380,081                         | 64,273                                | 56,646                                      | -  | 89%                             |
| Geographic Infor System II                | 375-06                    | 160,976                   | 23,198                          | -                                     | 137,778                                     | -  | 14%                             |
| Eaglecrest Deferred Maintenance           | 375-07                    | 467,974                   | 461,762                         | 2,369                                 | 3,843                                       | -  | 99%                             |
| Site clean up & renovation                | 375-09                    | 15,116                    | -                               | 3,300                                 | 11,816                                      | -  | 22%                             |
| Document shredder                         | 375-10                    | 20,000                    | -                               | 20,000                                | -   | -  | 100%                            |
| Lodge improvements                        | 375-13                    | 129,019                   | 128,225                         | -                                     | 794   | -  | 99%                             |
| Eaglecrest mid-mountain chairlift         | 375-14                    | 1,419,485                 | 1,417,485                       | -                                     | 2,000                                       | -  | 100%                            |
| Replace Core Financial System             | 375-16                    | 5,900,000                 | 3,727,689                       | 1,148,313                             | 1,023,998                                   | -  | 83%                             |
| North Douglas Crossing                    | 375-18                    | 185,500                   | 169,339                         | 9,584                                 | 6,577                                       | -  | 96%                             |
| Lemon Crk Comm Cntr 2nd access            | 375-19                    | 300,000                   | 130,441                         | 996                                   | 168,563                                     | -  | 44%                             |
| Valley Library Improvements               | 375-20                    | 105,000                   | 80,324                          | -                                     | 24,676                                      | -  | 76%                             |
| City Hall Generator/UPS                   | 375-23                    | 406,650                   | 272,837                         | 73,354                                | 60,459                                      | -  | 85%                             |
| Stabler's Water/Scales                    | 375-24                    | 190,000                   | 152,271                         | -                                     | 37,729                                      | -  | 80%                             |
| Lena Subdivision Utility Improvements     | 375-26                    | 745,000                   | 718,985                         | 6,156                                 | 19,859                                      | -  | 97%                             |
| Cultural Gateway                          | 375-27                    | 100,000                   | -                               | -                                     | 100,000                                     | -  | -                               |
| Capital Transit Development Plan & Improv | 375-31                    | 170,000                   | 151,469                         | -                                     | 18,531                                      | -  | 89%                             |
| Auke Lake Launch Ramp                     | 375-34                    | 300,000                   | 175,245                         | 95,757                                | 28,998                                      | -  | 90%                             |
| FAA Monitoring Station Electrical Svc Upg | 375-35                    | 2,700,000                 | 2,700,000                       | -                                     | -   | -  | 100%                            |
| Capital Transit Shop Site Improvements    | 375-36                    | 350,000                   | 349,113                         | -                                     | 887   | -  | 100%                            |
| North Lemon Creek Gravel Source           | 375-37                    | 1,387,265                 | 300,544                         | 529                                   | 1,086,192                                   | -  | 22%                             |
| Beginner Chairlift                        | 375-38                    | 361,292                   | 129,709                         | 68,255                                | 163,328                                     | -  | 55%                             |
| Alpine Center/First Aid Building          | 375-39                    | 284,000                   | 4,705                           | 576                                   | 278,719                                     | -  | 2%                              |
| Challenge Grant (E'crest)                 | 375-40                    | 16,000                    | -                               | -                                     | 16,000                                      | -  | -                               |
| Downtown Library HVAC Upgrades            | 375-42                    | 50,000                    | -                               | -                                     | 50,000                                      | -  | -                               |
| Stormwater Policies                       | 375-43                    | 240,000                   | 188,231                         | 2,104                                 | 49,665                                      | -  | 79%                             |
| Sustainability Improvements               | 375-44                    | 75,000                    | -                               | -                                     | 75,000                                      | -  | -                               |
| Manager's Energy Efficiency Projects      | 375-45                    | 250,000                   | 104,077                         | 6,005                                 | 139,918                                     | -  | 44%                             |
| Capital Transit Ops Facility Renovation   | 375-48                    | 50,000                    | 5,155                           | -                                     | 44,845                                      | -  | 10%                             |
| Juneau Arts & Culture Center Improvement: | 375-49                    | 500,000                   | 381,575                         | 11,918                                | 106,507                                     | -  | 79%                             |
| Lemon Creek Subdivision                   | 375-50                    | 250,000                   | 453                             | -                                     | 249,547                                     | -  | 0%                              |
| Peterson Hill Land Inventory and Planning | 375-51                    | 200,000                   | 63,081                          | 801                                   | 136,118                                     | -  | 32%                             |
| Lemon Creek Rock Quarry                   | 375-52                    | 25,000                    | 5,000                           | -                                     | 20,000                                      | -  | 20%                             |
| Capital Transit Bus Shelters              | 375-53                    | 162,093                   | 18,871                          | 4,686                                 | 138,536                                     | -  | 15%                             |
| Mountain Operations & Lifts               | 375-54                    | 200,000                   | 96,082                          | 33,606                                | 70,312                                      | -  | 65%                             |
| Juneau Nordic Ski Trails                  | 375-58                    | 133,180                   | 26,305                          | -                                     | 106,875                                     | -  | 20%                             |
| Total Community development               |                           | 21,691,611                | 13,633,662                      | 1,552,582                             | 6,505,367                                   | -  |                                 |
| Parks and recreation:                     |                           |                           |                                 |                                       |   |  |                                 |
| Fish Creek Park improvements              | 396-27                    | 319,432                   | 71,401                          | 173,516                               | 74,515                                      | -  | 77%                             |
| Zach Gordon covered court                 | 396-37                    | 895,000                   | 874,455                         | 15,000                                | 5,545                                       | -  | 99%                             |
| Montana Creek bike trail                  | 396-47                    | 90,524                    | 1,007                           | -                                     | 89,517                                      | -  | 1%                              |
| Gunakadeit Park plan/design               | 396-50                    | 795,800                   | 759,123                         | 8,481                                 | 28,196                                      | -  | 96%                             |
| Asbestos Abatement                        | 396-52                    | 115,000                   | 23,775                          | -                                     | 91,225                                      | -  | 21%                             |
| DT Cap Parking                            | 396-55                    | 18,606,600                | 13,399,561                      | 3,997,914                             | 1,209,125                                   | -  | 94%                             |
| Auke Lake trail ADA upgrade               | 396-58                    | 302,640                   | 220,911                         | 32,253                                | 49,476                                      | -  | 84%                             |
| Parks & playground improvements           | 396-59                    | 620,500                   | 483,178                         | -                                     | 137,322                                     | -  | 78%                             |
| Dive Park Underwater Trail                | 396-65                    | 3,822                     | 1,584                           | -                                     | 2,238                                       | -  | 41%                             |
| JDCM Remodel/New Exhibit                  | 396-67                    | 219,015                   | 86,449                          | -                                     | 132,566                                     | -  | 39%                             |
| Centennial Hall Siding/Roof               | 396-69                    | 406,614                   | 189,204                         | -                                     | 217,410                                     | -  | 47%                             |
| Centennial Hall Sound System Design       | 396-71                    | 32,600                    | 6,567                           | -                                     | 26,033                                      | -  | 20%                             |
| Essential Building Repair III             | 396-72                    | 546,396                   | 425,677                         | 1,578                                 | 119,141                                     | -  | 78%                             |

(Continued)

## CITY AND BOROUGH OF JUNEAU

## Current Capital Projects by Category

Year ended June 30, 2010

|   | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Project<br/>encum-<br/>brances</u> | <u>Remaining<br/>project<br/>commitment</u> | <u>Required<br/>future<br/>financing</u> | <u>Percent<br/>ex-<br/>pend</u> |
|---|---------------------------|---------------------------|---------------------------------|---------------------------------------|---|--|---------------------------------|
| GOVERNMENTAL CAPITAL PROJECTS (continued) |                           |                           |                                 |                                       |   |  |                                 |
| Parks and recreation: (continued)         |                           |                           |                                 |                                       |   |  |                                 |
| Deferred Building Maintenance III         | 396-73                    | \$ 1,471,550              | 747,529                         | 45,769                                | 678,252                                     | -  | 54%                             |
| Jensen-Olson Arboretum                    | 396-75                    | 91,000                    | 78,974                          | -                                     | 12,026                                      | -  | 87%                             |
| Treadwell Historic Plan&Constr            | 396-78                    | 50,000                    | -                               | -                                     | 50,000                                      | -  | -                               |
| Dimond Park Swimming Pool                 | 396-79                    | 21,750,000                | 11,281,895                      | 7,445,436                             | 3,022,669                                   | -  | 86%                             |
| Gold Rush Days Site Prep/Savikko          | 396-81                    | 65,000                    | 63,716                          | -                                     | 1,284                                       | -  | 98%                             |
| Paul R Emerson Trail @ False Outer Point  | 396-82                    | 20,000                    | -                               | -                                     | 20,000                                      | -  | -                               |
| Treadwell Ditch Trail                     | 396-83                    | 132,175                   | 36,850                          | -                                     | 95,325                                      | -  | 28%                             |
| Sportfield Repairs                        | 396-85                    | 545,639                   | 198,169                         | 176,681                               | 170,789                                     | -  | 69%                             |
| Total Parks and recreation                |                           | <u>47,079,307</u>         | <u>28,950,025</u>               | <u>11,896,628</u>                     | <u>6,232,654</u>                            | <u>-</u>                                 |                                 |
| Total Capital Projects Funds              |                           | <u>246,476,910</u>        | <u>185,734,987</u>              | <u>19,795,765</u>                     | <u>40,946,158</u>                           | <u>-</u>                                 |                                 |
| ENTERPRISE CAPITAL PROJECTS               |                           |                           |                                 |                                       |   |  |                                 |
| Airport:                                  |                           |                           |                                 |                                       |   |  |                                 |
| New snow removal equip bldg design        | 345-26                    | 888,086                   | 767,108                         | -                                     | 120,978                                     | -  | 86%                             |
| Airport construction contingency rsrve    | 345-31                    | 80,000                    | -                               | -                                     | 80,000                                      | -  | -                               |
| Airport revolving capital account         | 345-33                    | 51,101                    | -                               | -                                     | 51,101                                      | -  | -                               |
| Relocate ASOS                             | 345-46                    | 65,000                    | 40,936                          | -                                     | 24,064                                      | -  | 63%                             |
| Airport water/sewer extension             | 345-61                    | 1,107,695                 | 1,074,824                       | -                                     | 32,871                                      | -  | 97%                             |
| Part 121 ramp reconstruction Ph. I        | 345-68                    | 2,300,000                 | 1,898,827                       | -                                     | 401,173                                     | -  | 83%                             |
| Purchase Land/Airport expansion           | 345-71                    | 1,000,000                 | 20,834                          | -                                     | 979,166                                     | -  | 2%                              |
| Terminal Expansion                        | 345-73                    | 25,501,118                | 14,381,587                      | 1,655,896                             | 9,463,635                                   | -  | 63%                             |
| Runway Safety Area Construction           | 345-74                    | 41,628,711                | 19,919,083                      | 21,255,250                            | 454,378                                     | -  | 99%                             |
| Construct Snow Removal Equip Facility     | 345-77                    | 1,809,101                 | 183,931                         | 1,095,128                             | 530,042                                     | -  | 71%                             |
| Airport project design fund               | 349-47                    | 305,331                   | 46,837                          | -                                     | 258,494                                     | -  | 15%                             |
| Total Airport                             |                           | <u>74,736,143</u>         | <u>38,333,967</u>               | <u>24,006,274</u>                     | <u>12,395,902</u>                           | <u>-</u>                                 |                                 |
| Hospital:                                 |                           |                           |                                 |                                       |   |  |                                 |
| Bartlett 2005                             | 374-72                    | 65,148,035                | 64,533,968                      | 58,863                                | 555,204                                     | -  | 99%                             |
| BRH Behavioral Health Facility Planning   | 375-30                    | 100,000                   | 98,623                          | -                                     | 1,377                                       | -  | 99%                             |
| BRH Orthopedic Unit                       | 375-46                    | 5,734,000                 | 506,819                         | 200,355                               | 5,026,826                                   | -  | 12%                             |
| BRH REACH Building Demolition             | 375-55                    | 400,000                   | 8,619                           | -                                     | 391,381                                     | -  | 2%                              |
| Total Hospital                            |                           | <u>71,382,035</u>         | <u>65,148,029</u>               | <u>259,218</u>                        | <u>5,974,788</u>                            | <u>-</u>                                 |                                 |
| Harbors:                                  |                           |                           |                                 |                                       |   |  |                                 |
| Auke Bay load fac/Statter elect upgra     | 354-74                    | 10,869,741                | 10,804,540                      | 51,305                                | 13,896                                      | -  | 100%                            |
| Amalga Harbor launch ramp upgrade         | 354-79                    | 2,835,000                 | 2,795,868                       | 2,697                                 | 36,435                                      | -  | 99%                             |
| Douglas Harbor III                        | 354-84                    | 4,300,000                 | 4,306,986                       | -                                     | -   | (6,986)                                  | 100%                            |
| Juneau harbors deferred maint             | 354-85                    | 15,688,011                | 11,171,690                      | 528,422                               | 3,987,899                                   | -  | 75%                             |
| Statter Harbor Loading Fac/EIS            | 354-93                    | 4,600,000                 | 1,076,611                       | 21,638                                | 3,501,751                                   | -  | 24%                             |
| Total Harbors                             |                           | <u>38,292,752</u>         | <u>30,155,695</u>               | <u>604,062</u>                        | <u>7,539,981</u>                            | <u>(6,986)</u>                           |                                 |
| Port:                                     |                           |                           |                                 |                                       |   |  |                                 |
| Auke Bay load fac/Statter elect upgra     | 354-74                    | 325,000                   | 325,000                         | -                                     | -   | -  | 100%                            |
| Marine Park/steamship wharf II            | 354-83                    | 150,000                   | -                               | -                                     | 150,000                                     | -  | -                               |
| Waterfront seawalk                        | 354-91                    | 6,371,356                 | 4,702,109                       | 872,695                               | 796,552                                     | -  | 87%                             |
| Downtown Cruise Ship Berth Enhanc         | 354-95                    | 11,569,934                | 1,124,059                       | 63,642                                | 10,382,233                                  | -  | 10%                             |
| Cruise Ship Tug Moorage Rehab             | 354-96                    | 500,000                   | -                               | -                                     | 500,000                                     | -  | -                               |
| Landing Craft and Survl Cameras           | 354-97                    | 219,000                   | 140,066                         | -                                     | 78,934                                      | -  | 64%                             |
| Auke Bay Loading Facility Phase II        | 354-99                    | 3,640,000                 | -                               | -                                     | 3,640,000                                   | -  | -                               |
| Total Port                                |                           | <u>22,775,290</u>         | <u>6,291,234</u>                | <u>936,337</u>                        | <u>15,547,719</u>                           | <u>-</u>                                 |                                 |

(Continued)



## Current Capital Projects by Category

Year ended June 30, 2010

|  | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Project<br/>encum-<br/>brances</u> | <u>Remaining<br/>project<br/>commitment</u> | <u>Required<br/>future<br/>financing</u> | <u>Percent<br/>ex-<br/>pended</u> |
|--|---------------------------|---------------------------|---------------------------------|---------------------------------------|---|--|-----------------------------------|
| <b>ENTERPRISE CAPITAL PROJECTS (continued)</b> |                           |                           |                                 |                                       |   |  |                                   |
| <b>Water:</b>                                  |                           |                           |                                 |                                       |   |  |                                   |
| Replace Core Financial System                  | 375-16                    | \$ 100,000                | 100,000                         | -                                     | -   | -  | 100%                              |
| Dwtn Side Str reconstruction                   | 422-16                    | 390,000                   | 390,000                         | -                                     | -   | -  | 100%                              |
| Casey Shattuck Phase II                        | 422-26                    | 400,000                   | 400,000                         | -                                     | -   | -  | 100%                              |
| West 9th Street LID                            | 422-27                    | 30,000                    | 30,000                          | -                                     | -   | -  | 100%                              |
| Casey Shattuck Phase III & IV                  | 422-29                    | 800,000                   | 800,000                         | -                                     | -   | -  | 100%                              |
| Radcliff Avenue Design                         | 422-32                    | 20,000                    | 20,000                          | -                                     | -   | -  | 100%                              |
| Downtown Side Stree Improvements Ph 3          | 422-34                    | 200,000                   | 14,651                          | -                                     | 185,349                                     | -  | 7%                                |
| Main Street lkmprovements: Egan to 2nd St      | 422-36                    | 20,000                    | 20,000                          | -                                     | -   | -  | 100%                              |
| Casey Shattuck Phase V                         | 422-45                    | 400,000                   | -                               | -                                     | 400,000                                     | -  | -                                 |
| Breners Ave. Reconstruction                    | 422-51                    | 20,000                    | -                               | -                                     | 20,000                                      | -  | -                                 |
| Lower Highland Drive Water and Sewer           | 422-52                    | 100,000                   | -                               | 100,000                               | -   | -  | 100%                              |
| Sunny Point Overpass Sewer                     | 484-89                    | 25,000                    | -                               | 16,409                                | 8,591                                       | -  | 66%                               |
| N Tee Harbor waterline extension               | 494-27                    | 3,265,842                 | 3,153,510                       | -                                     | 112,332                                     | -  | 97%                               |
| 3rd St Douglas water/sewer imp                 | 494-28                    | 1,299,958                 | 1,299,958                       | -                                     | -   | -  | 100%                              |
| Water Utility Meter System Upgrade             | 494-31                    | 225,000                   | 208,930                         | -                                     | 16,070                                      | -  | 93%                               |
| Pump station upgrades Ph 1                     | 494-34                    | 1,100,000                 | 494,620                         | 4,282                                 | 601,098                                     | -  | 45%                               |
| Flow meter additions                           | 494-35                    | 338,478                   | 7,666                           | -                                     | 330,812                                     | -  | 2%                                |
| Areawide Water Main Repairs                    | 494-36                    | 250,000                   | 148,213                         | -                                     | 101,787                                     | -  | 59%                               |
| Lst Chance Basin Hydro-Geo Inv                 | 494-37                    | 1,669,136                 | 345,711                         | 14,900                                | 1,308,525                                   | -  | 22%                               |
| Jordan Creek Sediment Analysis                 | 494-39                    | 961,918                   | 669,691                         | 18,163                                | 274,064                                     | -  | 72%                               |
| Reservoir Painting & Repair                    | 494-41                    | 600,000                   | 24,941                          | 3,000                                 | 572,059                                     | -  | 5%                                |
| Water Buildings Painting                       | 494-42                    | 100,000                   | 42,403                          | -                                     | 57,597                                      | -  | 42%                               |
| Water Utility Shop & Office EEO Imprv          | 494-43                    | 400,000                   | 5,790                           | 5                                     | 394,205                                     | -  | 1%                                |
| Salmon Creek Secondary Disinfctn               | 494-44                    | 80,000                    | 10,982                          | 10,150                                | 58,868                                      | -  | 26%                               |
| Bear Creek Road Drainage and Dam Imprv         | 494-45                    | 100,000                   | -                               | -                                     | 100,000                                     | -  | -                                 |
| Total Water                                    |                           | <u>12,895,332</u>         | <u>8,187,066</u>                | <u>166,909</u>                        | <u>4,541,357</u>                            | <u>-</u>                                 |                                   |
| <b>Sewer:</b>                                  |                           |                           |                                 |                                       |   |  |                                   |
| Dwtn Side Str reconstruction                   | 422-16                    | 333,710                   | 333,710                         | -                                     | -   | -  | 100%                              |
| Radcliff Avenue Design                         | 422-32                    | 200,000                   | 200,000                         | -                                     | -   | -  | 100%                              |
| Downtown Side Stree Improvements Ph 3          | 422-34                    | 40,000                    | 40,000                          | -                                     | -   | -  | 100%                              |
| Main Street lkmprovements: Egan to 2nd St      | 422-36                    | 40,000                    | 40,000                          | -                                     | -   | -  | 100%                              |
| Lower Highland Drive Water and Sewer           | 422-52                    | 100,000                   | -                               | 100,000                               | -   | -  | 100%                              |
| Bayview Subdivision Sewer Outfall              | 484-69                    | 2,385,000                 | 1,719,081                       | 1,446                                 | 664,473                                     | -  | 72%                               |
| MWWTP VFD/Valve actuator replace.              | 484-76                    | 255,000                   | 81,920                          | 1,467                                 | 171,613                                     | -  | 33%                               |
| JDTP incinerator repairs                       | 484-80                    | 200,000                   | 28,639                          | 10,680                                | 160,681                                     | -  | 20%                               |
| Hospital Drive lift station                    | 484-82                    | 742,000                   | 704,616                         | -                                     | 37,384                                      | -  | 95%                               |
| Lower W Mendenhall Vally sewer LID             | 484-84                    | 4,815,000                 | 4,215,655                       | 28,740                                | 570,605                                     | -  | 88%                               |
| JDTP clarifier & building rehabilitation       | 484-85                    | 750,000                   | 627,669                         | 500                                   | 121,831                                     | -  | 84%                               |
| New N Douglas sewer project                    | 484-86                    | 10,276,726                | 4,976,395                       | 1,351,553                             | 3,948,778                                   | -  | 62%                               |
| Twin Lakes Pump Station                        | 484-88                    | 515,595                   | 78,166                          | 3,232                                 | 434,197                                     | -  | 16%                               |
| Sunny Point Overpass Sewer                     | 484-89                    | 60,000                    | 57,479                          | 2,336                                 | 185   | -  | 100%                              |
| JDTP Jet Truck/Sept Imprv                      | 484-90                    | 500,000                   | 235,988                         | 3,461                                 | 260,551                                     | -  | 48%                               |
| Pederson Hill Sewer Extension                  | 484-91                    | 4,273,605                 | 973,759                         | 571,491                               | 2,728,355                                   | -  | 36%                               |
| MWTP Major Mechanical & Control Repairs        | 484-92                    | 326,000                   | 60,037                          | 7,560                                 | 258,403                                     | -  | 21%                               |
| Outer Drive & N. Juneau Pump Repairs           | 484-94                    | 400,000                   | 72,845                          | 7,754                                 | 319,401                                     | -  | 20%                               |
| JDTP Aeration Basin Repair Ph I                | 484-97                    | 350,000                   | 4,445                           | 2,720                                 | 342,835                                     | -  | 2%                                |
| Biosolids Disposal Assessment                  | 484-98                    | 90,000                    | -                               | -                                     | 90,000                                      | -  | -                                 |
| Replace Core Financial System                  | 375-16                    | 100,000                   | 100,000                         | -                                     | -   | -  | 100%                              |
| Total Sewer                                    |                           | <u>26,752,636</u>         | <u>14,550,404</u>               | <u>2,092,940</u>                      | <u>10,109,292</u>                           | <u>-</u>                                 |                                   |
| Total Enterprise Funds                         |                           | <u>246,834,188</u>        | <u>162,666,395</u>              | <u>28,065,740</u>                     | <u>56,109,039</u>                           | <u>(6,986)</u>                           |                                   |
| Total All Capital Projects                     |                           | <u>\$ 493,311,098</u>     | <u>348,401,382</u>              | <u>47,861,505</u>                     | <u>97,055,197</u>                           | <u>(6,986)</u>                           |                                   |

## Closed Capital Projects by Category

Year ended June 30, 2010

|   | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Percent<br/>expended</u> |
|---|---------------------------|---------------------------|---------------------------------|-----------------------------|
| <b>CAPITAL PROJECTS FUNDS</b>                 |                           |                           |                                 |                             |
| <b>Schools:</b>                               |                           |                           |                                 |                             |
| Dryden MS Renovations - Phase I               | 454-73                    | \$ 5,028,836              | 5,028,836                       | 100%                        |
| School District Major Maintenance             | 454-75                    | 199,384                   | 199,384                         | 100%                        |
| JDHS Renovation II                            | 454-80                    | 4,560,084                 | 4,560,084                       | 100%                        |
| Dryden MS Renovations - Phase II              | 454-84                    | 6,075,977                 | 6,075,977                       | 100%                        |
| Total Schools                                 |                           | <u>15,864,281</u>         | <u>15,864,281</u>               |                             |
| <b>Roads and Sidewalks:</b>                   |                           |                           |                                 |                             |
| Riverside Drive Improvement                   | 422-02                    | 3,806,004                 | 3,806,004                       | 100%                        |
| Valley Boulevard Reconstruction               | 422-19                    | 1,306,529                 | 1,306,529                       | 100%                        |
| Basin Rd Geotech Repairs & Safety Improvement | 422-30                    | 650,000                   | 650,000                         | 100%                        |
| Total Roads and sidewalks                     |                           | <u>5,762,533</u>          | <u>5,762,533</u>                |                             |
| <b>Community development:</b>                 |                           |                           |                                 |                             |
| Mendenhall River/Lemon Creek Hydrology        | 374-48                    | 203,647                   | 203,647                         | 100%                        |
| Passenger bus shelters                        | 374-63                    | 236,907                   | 236,907                         | 100%                        |
| Waterfront Planning                           | 374-85                    | 237,959                   | 237,959                         | 100%                        |
| Eaglecrest Nordic Ski Trails                  | 374-91                    | 132,174                   | 132,174                         | 100%                        |
| Deferred Maintenance Lifts                    | 374-96                    | 84,256                    | 84,256                          | 100%                        |
| Eaglecrest Trail Maintenance                  | 375-12                    | 8,052                     | 8,052                           | 100%                        |
| FAA Cable                                     | 375-15                    | 20,981                    | 20,981                          | 100%                        |
| Downtown Library Roof                         | 375-32                    | 573,386                   | 573,386                         | 100%                        |
| Chairlift Structural and Breaking Upgrades    | 375-41                    | 102,090                   | 102,090                         | 100%                        |
| Preliminary Land Planning                     | 375-47                    | 10,394                    | 10,394                          | 100%                        |
| Total Community development                   |                           | <u>1,609,846</u>          | <u>1,609,846</u>                |                             |
| <b>Parks and Recreation:</b>                  |                           |                           |                                 |                             |
| Hank Harmon Rifle range Imprvs                | 396-21                    | 46,815                    | 46,815                          | 100%                        |
| Trail Improvements - Prop 3                   | 396-25                    | 341,325                   | 341,325                         | 100%                        |
| Cope Park Improvements                        | 396-26                    | 416,751                   | 416,751                         | 100%                        |
| Smith/Butts Pk Improvements I                 | 396-36                    | 143,293                   | 143,293                         | 100%                        |
| Essential building Repairs II                 | 396-41                    | 1,120,161                 | 1,120,161                       | 100%                        |
| Deferred Bldg Maintenance II                  | 396-42                    | 2,201,312                 | 2,201,312                       | 100%                        |
| Sport Field Repairs                           | 396-48                    | 270,052                   | 270,052                         | 100%                        |
| Switzer/Marriot Trail Improv                  | 396-57                    | 44,321                    | 44,321                          | 100%                        |
| JDCM Lighting Upgrade                         | 396-80                    | 10,185                    | 10,185                          | 100%                        |
|   |                           | <u>4,594,215</u>          | <u>4,594,215</u>                |                             |
| Total Capital Projects Funds                  |                           | <u>27,830,875</u>         | <u>27,830,875</u>               |                             |

(Continued)

## Closed Capital Projects by Category

Year ended June 30, 2010

|  | <u>Project<br/>number</u> | <u>Project<br/>budget</u> | <u>Project<br/>expenditures</u> | <u>Percent<br/>expended</u> |
|--|---------------------------|---------------------------|---------------------------------|-----------------------------|
| <b>ENTERPRISE FUNDS</b>                      |                           |                           |                                 |                             |
| <b>Airport:</b>                              |                           |                           |                                 |                             |
| Runway Safety Area Environmental Impact Stmt | 345-47                    | \$ 4,032,217              | 4,032,217                       | 100%                        |
| Juneau International Airport Delta-1 Ramp    | 345-67                    | 1,540,222                 | 1,540,222                       | 100%                        |
| Total Airport                                |                           | <u>5,572,439</u>          | <u>5,572,439</u>                |                             |
| <b>Harbors:</b>                              |                           |                           |                                 |                             |
| Harbors AW Restroom                          | 354-69                    | 43,369                    | 43,369                          | 100%                        |
| Ferry Dock Wharf Wide/Ofc-Info               | 354-73                    | 1,067,876                 | 1,067,876                       | 100%                        |
| South Ferry Terminal Wharf Ext               | 354-80                    | 166,957                   | 166,957                         | 100%                        |
| IVF Float Stabilization                      | 354-94                    | 468,626                   | 468,626                         | 100%                        |
| Total Harbors                                |                           | <u>1,746,828</u>          | <u>1,746,828</u>                |                             |
| <b>Water:</b>                                |                           |                           |                                 |                             |
| Riverside Drive Improvements                 | 422-02                    | 50,000                    | 50,000                          | 100%                        |
| Valley Boulevard Reconstruction              | 422-19                    | 10,000                    | 10,000                          | 100%                        |
| Mill Tunnel                                  | 494-40                    | 150,864                   | 150,864                         | 100%                        |
| Total Water                                  |                           | <u>210,864</u>            | <u>210,864</u>                  |                             |
| <b>Sewer:</b>                                |                           |                           |                                 |                             |
| Riverside Drive Improvements                 | 422-02                    | 55,000                    | 55,000                          | 100%                        |
| Valley Boulevard Reconstruction              | 422-19                    | 10,000                    | 10,000                          | 100%                        |
| Total Sewer                                  |                           | <u>65,000</u>             | <u>65,000</u>                   |                             |
| Total Enterprise Funds                       |                           | <u>7,595,131</u>          | <u>7,595,131</u>                |                             |
| Total All Closed Capital Projects            |                           | <u>\$ 35,426,006</u>      | <u>35,426,006</u>               |                             |



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## STATISTICAL SECTION

This part of the City and Borough of Juneau's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and supplementary information says about the City's overall financial health. This information has not been audited.

|   | <u>Pages</u> |
|---|--------------|
| <b>Financial Trends</b> - These schedules contain trend information that may assist the reader in assessing the City's current financial performance by placing it in historical perspective.   | 194-205      |
| <b>Revenue Capacity</b> - These schedules contain information that may assist the reader in assessing the viability of the City's two most significant local revenue sources, property and sales tax.   | 206-221      |
| <b>Debt Capacity</b> - These schedules present information that may assist the reader in analyzing the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.                              | 222-227      |
| <b>Economic and Demographic Information</b> - These schedules offer economic and demographic indicators that are commonly used for financial analysis and that can inform one's understanding of the City's present and ongoing financial status.                 | 228-237      |
| <b>Operating Information</b> - These schedules contain service and infrastructure indicators that can inform one's understanding how the information in the City's financial statements relates to the services the City provides and the activities it performs. | 238-245      |

*Source:*

Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year. The City implemented GASB Statement No. 34 in fiscal year 2002; therefore, tables presenting government-wide information includes information beginning in that year.

## CITY AND BOROUGH OF JUNEAU

Net Assets by Component  
(Unaudited)*Last Nine Fiscal Years (accrual basis of accounting)*

|  | 2010                  | 2009               | 2008               | 2007               |
|--|-----------------------|--------------------|--------------------|--------------------|
| Governmental activities                            |                       |                    |                    |                    |
| Invested in Capital Assets,<br>Net of Related Debt | \$ 270,216,369        | 243,217,592        | 230,383,141        | 223,405,894        |
| Restricted   | 48,617,159            | 52,439,207         | 44,343,226         | 46,833,718         |
| Unrestricted                                       | 33,321,579            | 35,521,692         | 35,691,188         | 18,910,901         |
| Total governmental activities net assets           | <u>352,155,107</u>    | <u>331,178,491</u> | <u>310,417,555</u> | <u>289,150,513</u> |
| Business-type activities                           |                       |                    |                    |                    |
| Invested in Capital Assets,<br>Net of Related Debt | 284,970,549           | 267,146,690        | 236,117,995        | 232,953,016        |
| Restricted   | 32,260,795            | 34,415,672         | 48,924,771         | 47,445,788         |
| Unrestricted                                       | 56,422,717            | 51,041,608         | 42,720,858         | 34,773,260         |
| Total business-type activities net assets          | <u>373,654,061</u>    | <u>352,603,970</u> | <u>327,763,624</u> | <u>315,172,064</u> |
| Primary government                                 |                       |                    |                    |                    |
| Invested in Capital Assets,<br>Net of Related Debt | 555,186,918           | 510,364,282        | 466,501,136        | 456,358,910        |
| Restricted   | 80,877,954            | 86,854,879         | 93,267,997         | 94,279,506         |
| Unrestricted                                       | 89,744,296            | 86,563,300         | 78,412,046         | 53,684,161         |
| Total primary government net assets                | <u>\$ 725,809,168</u> | <u>683,782,461</u> | <u>638,181,179</u> | <u>604,322,577</u> |



| 2006               | 2005               | 2004               | 2003               | 2002               |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| 216,879,150        | 223,098,790        | 227,578,882        | 236,580,393        | 241,154,267        |
| 40,454,572         | 25,698,074         | 16,379,939         | 23,108,128         | 20,678,989         |
| 12,454,201         | 17,293,816         | 18,120,312         | 17,107,444         | 17,556,170         |
| <u>269,787,923</u> | <u>266,090,680</u> | <u>262,079,133</u> | <u>276,795,965</u> | <u>279,389,426</u> |
|                    |                    |                    |                    |                    |
| 227,174,517        | 206,025,846        | 220,367,248        | 213,610,418        | 200,862,486        |
| 40,716,382         | 48,654,087         | 23,768,023         | 11,440,786         | 13,344,477         |
| 36,918,163         | 35,396,160         | 31,936,634         | 24,492,825         | 21,185,124         |
| <u>304,809,062</u> | <u>290,076,093</u> | <u>276,071,905</u> | <u>249,544,029</u> | <u>235,392,087</u> |
|                    |                    |                    |                    |                    |
| 444,053,667        | 429,124,636        | 447,946,130        | 450,190,811        | 442,016,753        |
| 81,170,954         | 74,352,161         | 40,147,962         | 34,548,914         | 34,023,466         |
| 49,372,364         | 52,689,976         | 50,056,946         | 41,600,269         | 38,741,294         |
| <u>574,596,985</u> | <u>556,166,773</u> | <u>538,151,038</u> | <u>526,339,994</u> | <u>514,781,513</u> |

## CITY AND BOROUGH OF JUNEAU

Change in Net Assets  
(Unaudited)

Last Nine Fiscal Years (accrual basis of accounting)

|  | 2010                  | 2009               | 2008               | 2007               |
|--|-----------------------|--------------------|--------------------|--------------------|
| <b>Expenses</b>                                |                       |                    |                    |                    |
| Governmental activities:                       |                       |                    |                    |                    |
| Legislative                                    | \$ 2,066,736          | 2,008,718          | 2,680,700          | 1,215,199          |
| Legal  | 1,502,137             | 1,683,673          | 1,303,572          | 1,471,317          |
| Administration                                 | 3,904,254             | 4,112,909          | 2,529,758          | 2,149,171          |
| Education                                      | 30,712,138            | 29,019,688         | 27,099,090         | 26,430,817         |
| Finance  | 3,675,230             | 3,655,322          | 3,419,090          | 3,404,559          |
| Engineering                                    | 667,254               | 783,169            | 623,073            | 605,298            |
| Libraries                                      | 2,529,957             | 2,560,362          | 2,774,363          | 2,374,776          |
| Social services                                | 1,341,772             | 1,348,160          | 1,077,306          | 1,067,243          |
| Recreation                                     | 7,440,858             | 6,004,939          | 7,094,200          | 3,601,542          |
| Community development and lands management     | 3,913,857             | 4,568,134          | 5,717,475          | 10,231,413         |
| Low-income housing                             | 100,000               | -                  | 43,891             | -                  |
| Public safety                                  | 19,695,190            | 19,513,572         | 19,381,496         | 18,276,873         |
| Public works                                   | 12,688,478            | 16,486,907         | 15,301,599         | 14,493,651         |
| Public transportation                          | 6,587,511             | 6,627,967          | 5,793,934          | 5,425,498          |
| Community projects                             | 3,321,472             | -                  | 73,865             | 104,873            |
| Tourism and conventions                        | 2,420,375             | 2,339,679          | 2,653,670          | 1,857,238          |
| Interest on long-term debt                     | 18,159,880            | 15,719,310         | 12,402,563         | 9,730,869          |
| Total governmental activities expenses         | <u>120,727,099</u>    | <u>116,432,509</u> | <u>109,969,645</u> | <u>102,440,337</u> |
| Business-type activities:                      |                       |                    |                    |                    |
| Airport  | 8,015,640             | 8,077,834          | 7,954,534          | 7,596,620          |
| Harbors  | 3,860,224             | 3,937,677          | 4,068,845          | 3,701,591          |
| Docks  | 2,461,996             | 2,121,212          | 2,114,394          | 1,987,565          |
| Hospital                                       | 80,814,672            | 73,494,397         | 66,665,350         | 61,511,329         |
| Water  | 5,546,277             | 5,657,531          | 5,399,397          | 5,152,521          |
| Sewer  | 10,030,373            | 10,330,238         | 9,878,709          | 8,969,071          |
| Waste management                               | 950,459               | 950,431            | 1,093,357          | 798,837            |
| Total business-type activities expenses        | <u>111,679,641</u>    | <u>104,569,320</u> | <u>97,174,586</u>  | <u>89,717,534</u>  |
| Total primary government expenses              | \$ <u>232,406,740</u> | <u>221,001,829</u> | <u>207,144,231</u> | <u>192,157,871</u> |
| <b>Program Revenues</b>                        |                       |                    |                    |                    |
| Governmental activities:                       |                       |                    |                    |                    |
| Charges for services:                          |                       |                    |                    |                    |
| Legislative                                    | \$ -                  | -                  | -                  | 750                |
| Legal  | 91,955                | 39,738             | 32,619             | 24,819             |
| Administration                                 | 3,878                 | 5,283              | 3,650              | 3,600              |
| Finance  | 86,031                | 100,634            | 169,430            | 4,111              |
| Engineering                                    | 16,076                | 15,739             | 11,425             | 17,508             |
| Libraries                                      | 42,762                | 39,822             | 45,035             | 46,117             |
| Social services                                | -                     | 6,442              | -                  | 2,318              |
| Recreation                                     | 2,944,203             | 2,551,985          | 2,555,558          | 2,609,939          |
| Community development and lands management     | 1,177,964             | 1,642,980          | 4,075,985          | 6,693,549          |
| Low-income housing                             | 6,935                 | 5,951              | 38,978             | 18,979             |
| Public safety                                  | 3,417,756             | 3,328,139          | 3,005,777          | 2,663,523          |
| Public works                                   | -                     | -                  | -                  | 52,000             |
| Public transportation                          | 943,397               | 990,855            | 974,168            | 926,404            |
| Tourism and conventions                        | 8,009,360             | 8,508,847          | 8,482,194          | 7,441,417          |
| Interest on long-term debt                     | 12,310,248            | 9,429,405          | 7,888,321          | 6,739,422          |
| Operating grants and contributions             | 3,512,987             | 2,706,436          | 2,290,600          | 2,642,995          |
| Capital grants and contributions               | 23,526,055            | 15,640,763         | 10,764,849         | 11,087,910         |
| Total governmental activities program revenues | <u>56,089,607</u>     | <u>45,013,019</u>  | <u>40,338,589</u>  | <u>40,975,361</u>  |





| 2006        | 2005        | 2004        | 2003        | 2002        |
|-------------|-------------|-------------|-------------|-------------|
| 1,634,232   | 2,318,101   | 1,634,229   | 3,124,032   | 1,730,794   |
| 1,160,584   | 1,261,074   | 1,167,961   | 753,253     | 751,497     |
| 3,050,676   | 3,125,542   | 2,487,543   | 2,345,202   | 2,131,275   |
| 25,259,564  | 24,252,668  | 21,640,289  | 27,474,708  | 21,666,937  |
| 2,970,262   | 2,859,570   | 2,694,998   | 2,592,406   | 2,639,816   |
| 635,832     | 619,629     | 504,518     | 576,328     | 507,532     |
| 2,270,335   | 2,175,573   | 1,773,714   | 2,079,346   | 1,973,051   |
| 1,018,862   | 392,861     | 990,088     | 2,100,002   | 907,118     |
| 9,472,826   | 2,580,110   | 6,006,226   | 4,772,951   | 4,669,172   |
| 3,883,617   | 3,175,581   | 4,961,726   | 4,529,458   | 3,373,445   |
| (6,323)     | 8,959       | 50,469      | 29,798      | 62,187      |
| 16,756,726  | 15,505,511  | 13,749,237  | 14,451,818  | 12,766,689  |
| 14,633,583  | 11,590,411  | 12,579,360  | 5,021,379   | 11,478,986  |
| 4,989,333   | 4,640,665   | 4,042,682   | 3,966,378   | 3,605,103   |
| 100,000     | 719,930     | 1,406,544   | (474,627)   | 57,120      |
| 1,735,964   | 1,439,301   | 1,512,871   | 1,495,046   | 1,937,907   |
| 7,716,470   | 7,566,108   | 7,448,694   | 3,643,659   | 1,041,739   |
| 97,282,543  | 84,231,594  | 84,651,149  | 78,481,137  | 71,300,368  |
| 6,585,306   | 6,517,736   | 6,108,455   | 6,134,297   | 5,691,086   |
| 3,390,280   | 3,060,189   | 2,822,952   | 2,349,669   | 1,792,134   |
| 1,868,405   | 1,924,685   | 1,909,645   | 1,531,668   | 1,356,551   |
| 55,552,625  | 53,189,781  | 50,343,145  | 48,331,759  | 44,297,256  |
| 5,393,741   | 4,894,839   | 3,995,160   | 4,577,902   | 4,429,047   |
| 9,092,340   | 8,356,173   | 7,693,921   | 7,370,927   | 6,668,520   |
| 991,302     | 927,097     | 759,991     | 537,254     | 481,848     |
| 82,873,999  | 78,870,500  | 73,633,269  | 70,833,476  | 64,716,442  |
| 180,156,542 | 163,102,094 | 158,284,418 | 149,314,613 | 136,016,810 |
| -           | -           | -           | 1,620       | -           |
| 25,643      | 32,881      | 23,031      | 57,500      | 64,008      |
| 4,513       | 3,232       | 6,792       | 9,101       | 47,245      |
| 55,437      | 42,265      | 37,248      | 126,427     | 123,757     |
| 21,120      | 15,614      | 14,200      | 18,628      | 14,240      |
| 50,639      | 52,156      | 53,246      | 54,897      | 52,726      |
| 1,851       | 5,670       | 13,240      | 137,869     | 32,876      |
| 2,233,662   | 2,136,864   | 2,114,357   | 1,287,073   | 1,776,088   |
| 2,551,521   | 1,979,771   | 1,667,352   | 1,812,461   | 1,372,312   |
| (15,514)    | 15,578      | 83,951      | 26,545      | 8,171       |
| 2,597,130   | 2,411,616   | 1,997,458   | 1,714,589   | 1,625,021   |
| -           | (50)        | 75          | -           | -           |
| 890,401     | 884,675     | 904,100     | 792,142     | 812,450     |
| 6,857,609   | 6,126,067   | 5,427,311   | 5,052,812   | 5,116,404   |
| 4,486,560   | 4,689,541   | 5,193,518   | (3,956,676) | -           |
| 1,848,929   | 1,299,026   | 1,711,698   | 2,197,407   | 2,106,846   |
| 6,546,726   | 4,517,121   | 4,884,822   | 5,892,438   | 4,182,744   |
| 28,156,227  | 24,212,027  | 24,132,399  | 15,224,833  | 17,334,888  |

(Continued)

## CITY AND BOROUGH OF JUNEAU

Change in Net Assets, continued  
(Unaudited)

Last Nine Fiscal Years (accrual basis of accounting)

|   | 2010            | 2009         | 2008         | 2007         |
|---|-----------------|--------------|--------------|--------------|
| <b>Program Revenues, continued:</b>                     |                 |              |              |              |
| Business-type activities:                               |                 |              |              |              |
| Charges for services:                                   |                 |              |              |              |
| Airport   | \$ 4,350,667    | 4,196,909    | 4,095,061    | 3,813,040    |
| Harbors   | 3,040,331       | 2,630,220    | 2,686,154    | 2,953,293    |
| Docks   | 1,732,622       | 1,762,619    | 1,934,872    | 1,483,425    |
| Hospital  | 82,640,681      | 76,333,369   | 68,693,315   | 61,392,691   |
| Water   | 3,787,369       | 3,537,751    | 3,445,008    | 3,481,714    |
| Sewer   | 8,253,146       | 7,945,566    | 7,786,145    | 7,847,793    |
| Waste management  | 1,083,175       | 1,069,371    | 947,282      | 828,791      |
| Operating grants and contributions                      | 293,358         | 415,906      | 369,471      | 600,123      |
| Capital grants and contributions                        | 16,833,868      | 13,426,177   | 9,106,125    | 6,192,501    |
| Total business-type activities program revenues         | 122,015,217     | 111,317,888  | 99,063,433   | 88,593,371   |
| Total primary government program revenues               | \$ 178,104,824  | 156,330,907  | 139,402,022  | 129,568,732  |
| <b>Net (Expense) Revenue</b>                            |                 |              |              |              |
| Governmental activities                                 | \$ (64,637,492) | (71,419,490) | (69,631,056) | (61,464,976) |
| Business-type activities                                | 10,335,576      | 6,748,568    | 1,888,847    | (1,124,163)  |
| Total primary government net expense                    | \$ (54,301,916) | (64,670,922) | (67,742,209) | (62,589,139) |
| <b>General Revenues and Other Changes in Net Assets</b> |                 |              |              |              |
| Governmental Activities:                                |                 |              |              |              |
| Taxes:  |                 |              |              |              |
| Property Taxes  | \$ 41,055,219   | 40,431,889   | 39,472,684   | 36,747,337   |
| Sales Taxes   | 40,008,329      | 41,474,829   | 42,042,614   | 39,583,371   |
| Hotel Taxes   | 1,029,604       | 1,066,795    | 1,283,970    | 1,184,151    |
| Unrestricted investment earnings                        | 4,377,536       | 5,045,777    | 9,551,687    | 8,474,949    |
| Gains on sale of capital assets                         | 87,897          | 39,139       | 18,415       | 99,206       |
| Miscellaneous   | 6,123,046       | 8,519,567    | 6,153,579    | 4,232,958    |
| Transfers   | (7,067,523)     | (11,409,658) | (7,624,851)  | (9,494,406)  |
| Special item-NPO/OPEB write off                         | -               | 7,012,088    | -            | -            |
| Total governmental activities general revenues          | 85,614,108      | 92,180,426   | 90,898,098   | 80,827,566   |
| and other changes in net assets                         |                 |              |              |              |
| Business-type activities:                               |                 |              |              |              |
| Unrestricted investment earnings                        | 1,726,319       | 2,803,658    | 2,242,609    | 1,666,745    |
| Gains on sale of capital assets                         | -               | -            | -            | -            |
| Miscellaneous   | 1,920,673       | 972,503      | 835,253      | 326,014      |
| Transfers   | 7,067,523       | 11,409,658   | 7,624,851    | 9,494,406    |
| Special item-NPO/OPEB write off                         | -               | 2,905,959    | -            | -            |
| Total business-type activities general revenues         | 10,714,515      | 18,091,778   | 10,702,713   | 11,487,165   |
| and other changes in net assets                         |                 |              |              |              |
| Total primary government general revenues               | \$ 96,328,623   | 110,272,204  | 101,600,811  | 92,314,731   |
| and other changes in net assets                         |                 |              |              |              |
| <b>Changes in Net Assets</b>                            |                 |              |              |              |
| Governmental activities                                 | \$ 20,976,616   | 20,760,936   | 21,267,042   | 19,362,590   |
| Business-type activities                                | 21,050,091      | 24,840,347   | 12,591,560   | 10,363,002   |
| Total primary government, change in net assets          | \$ 42,026,707   | 45,601,283   | 33,858,602   | 29,725,592   |



| <u>2006</u>         | <u>2005</u>         | <u>2004</u>         | <u>2003</u>         | <u>2002</u>         |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| 3,747,779           | 3,690,902           | 3,522,142           | 3,666,335           | 3,544,064           |
| 2,315,212           | 1,795,447           | 1,587,529           | 1,518,576           | 1,342,802           |
| 1,599,899           | 1,622,423           | 1,570,404           | 1,488,497           | 1,023,807           |
| 60,033,397          | 53,874,734          | 51,690,374          | 47,389,234          | 43,180,222          |
| 3,317,529           | 3,219,726           | 3,049,781           | 2,705,919           | 2,629,859           |
| 7,811,727           | 7,670,800           | 6,837,726           | 5,443,892           | 5,149,366           |
| 811,452             | 721,342             | 731,621             | 564,969             | 561,236             |
| 580,536             | 550,970             | 460,706             | 575,575             | 487,636             |
| 10,641,615          | 10,583,825          | 9,441,157           | 15,019,420          | 4,128,444           |
| 90,859,146          | 83,730,169          | 78,891,440          | 78,372,417          | 62,047,436          |
| <u>119,015,373</u>  | <u>107,942,196</u>  | <u>103,023,839</u>  | <u>93,597,250</u>   | <u>79,382,324</u>   |
| (69,126,316)        | (60,019,567)        | (60,518,750)        | (63,256,304)        | (53,965,480)        |
| 7,985,147           | 4,859,669           | 5,258,171           | 7,538,941           | (2,669,006)         |
| <u>(61,141,169)</u> | <u>(55,159,898)</u> | <u>(55,260,579)</u> | <u>(55,717,363)</u> | <u>(56,634,486)</u> |
| 35,647,984          | 32,615,222          | 30,025,665          | 28,725,113          | 28,176,762          |
| 36,826,234          | 34,792,558          | 32,934,397          | 30,786,346          | 30,831,846          |
| 1,061,798           | 914,001             | 906,280             | 897,011             | 926,630             |
| 2,468,200           | 3,124,231           | 910,759             | 3,686,606           | 3,719,373           |
| 55,796              | (12,522)            | 10,850              | 41,350              | 19,000              |
| 2,489,082           | 1,096,231           | 1,993,991           | 2,099,342           | 3,051,413           |
| (5,725,535)         | (8,498,607)         | (20,980,023)        | (5,572,925)         | (8,860,262)         |
| -                   | -                   | -                   | -                   | -                   |
| <u>72,823,559</u>   | <u>64,031,114</u>   | <u>45,801,919</u>   | <u>60,662,843</u>   | <u>57,864,762</u>   |
| 773,187             | 725,784             | 258,590             | 1,025,449           | 1,156,702           |
| -                   | (79,872)            | 31,091              | 14,628              | 7,765               |
| 249,099             | -                   | -                   | -                   | -                   |
| 5,725,535           | 8,498,607           | 20,980,023          | 5,572,925           | 8,860,262           |
| -                   | -                   | -                   | -                   | -                   |
| <u>6,747,821</u>    | <u>9,144,519</u>    | <u>21,269,704</u>   | <u>6,613,002</u>    | <u>10,024,729</u>   |
| <u>79,571,380</u>   | <u>73,175,633</u>   | <u>67,071,623</u>   | <u>67,275,845</u>   | <u>67,889,491</u>   |
| 3,697,243           | 4,011,547           | (14,716,831)        | (2,593,461)         | 3,899,282           |
| 14,732,968          | 14,004,188          | 26,527,875          | 14,151,943          | 7,355,723           |
| <u>18,430,211</u>   | <u>18,015,735</u>   | <u>11,811,044</u>   | <u>11,558,482</u>   | <u>11,255,005</u>   |

## CITY AND BOROUGH OF JUNEAU

Fund Balances, Governmental Funds  
(Unaudited)*Last Ten Fiscal Years (modified accrual basis of accounting)*

|                              | 2010           | 2009        | 2008        | 2007        |
|------------------------------|----------------|-------------|-------------|-------------|
| General Fund                 |                |             |             |             |
| Reserved                     | \$ 4,307,875   | 5,894,301   | 3,966,844   | 1,478,123   |
| Unreserved                   | 7,493,397      | 6,947,554   | 7,661,221   | 6,092,299   |
| Total general fund           | 11,801,272     | 12,841,855  | 11,628,065  | 7,570,422   |
| All other Governmental funds |                |             |             |             |
| Reserved                     | 28,999,691     | 57,650,602  | 60,189,976  | 52,315,339  |
| Unreserved, reported in:     |                |             |             |             |
| Special revenue funds        | 21,114,261     | 20,622,534  | 24,691,648  | 17,103,178  |
| Debt service funds           | 8,413,358      | 7,819,001   | 8,165,649   | 6,040,630   |
| Capital Projects funds       | 32,374,048     | 4,658,927   | (4,097,346) | 45,614,446  |
| Total governmental funds     | \$ 102,702,630 | 103,592,919 | 100,577,992 | 128,644,015 |

Source - The City and Borough of Juneau Comprehensive Annual Financial Reports.



| 2006        | 2005       | 2004       | 2003       | 2002       | 2001       |
|-------------|------------|------------|------------|------------|------------|
| 1,826,425   | 657,214    | 1,306,890  | 2,750,879  | 3,572,121  | 1,626,330  |
| 2,702,599   | 4,506,720  | 4,046,455  | 4,284,269  | 4,146,478  | 3,144,415  |
| 4,529,024   | 5,163,934  | 5,353,345  | 7,035,148  | 7,718,599  | 4,770,745  |
|             |            |            |            |            |            |
| 58,166,760  | 16,224,182 | 6,916,054  | 17,195,196 | 24,167,267 | 8,583,201  |
| 13,396,990  | 14,755,627 | 12,654,716 | 10,862,885 | 9,955,349  | 14,020,516 |
| 6,684,240   | 5,693,329  | 5,589,076  | 972,537    | 488,114    | 149,482    |
| (1,589,417) | 37,870,961 | 23,320,232 | 8,928,701  | 15,329,181 | 18,102,953 |
| 81,187,597  | 79,708,033 | 53,833,423 | 44,994,467 | 57,658,510 | 45,626,897 |

## CITY AND BOROUGH OF JUNEAU

Changes in Fund Balances, Governmental Funds  
(Unaudited)

Last Ten Fiscal Years (modified accrual basis of accounting)

|   | 2010                | 2009                | 2008                | 2007               |
|---|---------------------|---------------------|---------------------|--------------------|
| <b>REVENUES</b>   |                     |                     |                     |                    |
| Taxes   | \$ 81,627,008       | 82,621,780          | 82,503,837          | 78,250,811         |
| State sources   | 23,636,855          | 22,493,090          | 17,072,948          | 13,526,971         |
| Federal sources   | 5,877,007           | 3,352,446           | 944,771             | 1,111,085          |
| Local sources   | 1,000,878           | 515,491             | 566,928             | 578,473            |
| Endowment   | -                   | -                   | -                   | 2,097,159          |
| Charges for services  | 3,613,972           | 3,597,250           | 3,169,614           | 3,197,009          |
| Contracted services   | 483,100             | 475,400             | 450,000             | 428,300            |
| Licenses, permits and fees  | 10,397,941          | 10,874,883          | 10,958,984          | 9,595,180          |
| Fines and forfeitures   | 818,189             | 788,722             | 738,577             | 756,744            |
| Interest  | 4,653,977           | 5,078,099           | 9,478,143           | 8,618,316          |
| Land sales  | 301,506             | 578,046             | 2,109,684           | 4,853,717          |
| Rentals   | 401,198             | 363,895             | 460,687             | 278,887            |
| Special assessments   | 124,407             | 74,640              | 93,771              | 171,953            |
| Equity in earnings of AJT Mining Properties,<br>Inc. joint ventures | -                   | -                   | -                   | -                  |
| Other   | 1,008,339           | 695,991             | 1,365,608           | 1,182,790          |
| Total revenues  | <u>133,944,377</u>  | <u>131,509,733</u>  | <u>129,913,552</u>  | <u>124,647,395</u> |
| <b>EXPENDITURES</b>   |                     |                     |                     |                    |
| Legislative   | 3,199,967           | 3,137,435           | 3,307,593           | 2,569,918          |
| Legal   | 1,521,167           | 1,683,811           | 1,341,040           | 1,438,590          |
| Administration  | 3,816,268           | 3,753,790           | 3,254,616           | 3,083,016          |
| Education   | 25,632,800          | 24,737,000          | 22,995,765          | 21,888,900         |
| Finance   | 3,538,679           | 3,586,398           | 3,571,017           | 3,191,750          |
| Engineering   | 661,098             | 773,943             | 756,916             | 565,750            |
| Libraries   | 2,261,970           | 2,310,594           | 2,281,219           | 2,056,755          |
| Social Services   | -                   | -                   | -                   | -                  |
| Recreation  | 6,295,881           | 6,283,114           | 5,893,452           | 5,313,110          |
| Community development and lands management                          | 3,476,588           | 4,104,475           | 3,667,028           | 7,258,689          |
| Low-income housing  | 100,000             | -                   | -                   | -                  |
| Public safety   | 19,150,232          | 19,406,561          | 18,291,567          | 15,844,987         |
| Public works  | 7,504,271           | 8,068,332           | 7,322,127           | 6,919,733          |
| Public transportation   | 5,751,267           | 5,766,031           | 5,382,648           | 4,675,108          |
| Community projects  | -                   | -                   | -                   | -                  |
| Tourism and conventions   | 1,879,013           | 1,954,510           | 1,777,256           | 1,604,479          |
| Special assessments   | 135,068             | -                   | (17,792)            | 258,312            |
| Other   | 288,426             | 337,462             | 257,961             | 294,970            |
| Debt service:   |                     |                     |                     |                    |
| Principal   | 12,552,564          | 12,106,517          | 9,158,000           | 8,569,249          |
| Interest  | 6,038,858           | 6,100,199           | 4,836,220           | 3,103,884          |
| Fiscal agent, bond issuance and letter of credit fees               | 9,785               | 10,687              | 8,456               | 552,788            |
| Capital projects  | 50,473,977          | 56,717,205          | 56,265,235          | 28,957,435         |
| Total expenditures  | <u>154,287,879</u>  | <u>160,838,064</u>  | <u>150,350,324</u>  | <u>118,147,423</u> |
| Excess (deficiency) of revenues over expenditures                   | <u>(20,343,502)</u> | <u>(29,328,331)</u> | <u>(20,436,772)</u> | <u>6,499,972</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                     |                     |                     |                    |
| Transfers from other funds  | 71,758,108          | 80,400,991          | 79,207,978          | 53,164,605         |
| Transfers to other funds  | (78,825,631)        | (91,810,649)        | (86,837,229)        | (62,659,011)       |
| Debt financing  |                     |                     |                     |                    |
| General obligation bond issue                                       | 25,995,000          | 43,112,000          | -                   | 50,055,000         |
| Bond premium  | 525,736             | 640,917             | -                   | 395,852            |
| Total other financing sources (uses)                                | <u>19,453,213</u>   | <u>32,343,259</u>   | <u>(7,629,251)</u>  | <u>40,956,446</u>  |
| Net change in fund balances   | <u>\$ (890,289)</u> | <u>3,014,928</u>    | <u>(28,066,023)</u> | <u>47,456,418</u>  |
| Debt Service as a percentage of noncapital expenditures             | * 15.40%            | 15.32%              | 12.40%              | 11.93%             |

\*Percentages have been adjusted to show only capital outlay as expenditures



| 2006         | 2005         | 2004         | 2003         | 2002         | 2001         |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 73,632,521   | 67,614,846   | 64,589,574   | 61,066,031   | 59,097,011   | 58,340,226   |
| 8,071,637    | 5,995,753    | 5,784,124    | 7,547,955    | 6,302,852    | 5,646,628    |
| 1,594,130    | 990,315      | 1,146,345    | 1,954,694    | 2,660,778    | 747,931      |
| 473,922      | 702,088      | 311,737      | 303,889      | 292,819      | 271,501      |
| -            | -            | -            | -            | -            | -            |
| 2,859,748    | 2,732,169    | 2,574,983    | 1,857,443    | 2,368,544    | 2,091,644    |
| 385,900      | 385,000      | 331,700      | 323,800      | 307,100      | 305,800      |
| 9,156,197    | 8,102,377    | 7,466,087    | 6,599,682    | 6,806,786    | 6,966,491    |
| 780,004      | 759,556      | 631,796      | 501,679      | 460,670      | 428,097      |
| 2,499,142    | 3,003,639    | 850,871      | 3,553,761    | 3,618,659    | 4,174,323    |
| 352,028      | 256,885      | 847,573      | 158,233      | 407,569      | 349,047      |
| 306,431      | 231,996      | 233,795      | 290,806      | 216,682      | 238,974      |
| 439,546      | 169,426      | 567,060      | 153,840      | 209,442      | 238,815      |
| 42           | 103          | 103          | 131          | 190          | 353          |
| 1,104,970    | 577,368      | 554,700      | 877,332      | 513,451      | 439,108      |
| 101,656,218  | 91,521,521   | 85,890,448   | 85,189,276   | 83,262,553   | 80,238,938   |
| 2,499,024    | 2,321,087    | 2,469,481    | 4,032,270    | 2,400,483    | 1,152,281    |
| 1,032,375    | 1,192,783    | 1,171,372    | 748,643      | 735,114      | 724,576      |
| 2,963,779    | 2,739,129    | 2,667,931    | 2,595,525    | 2,590,608    | 2,011,729    |
| 20,287,664   | 19,148,000   | 18,604,200   | 18,316,000   | 17,599,600   | 17,147,100   |
| 2,745,026    | 2,598,610    | 2,690,307    | 2,551,803    | 2,513,749    | 2,329,869    |
| 600,696      | 501,475      | 513,031      | 564,762      | 449,969      | 416,650      |
| 1,955,096    | 1,825,304    | 1,782,517    | 1,842,077    | 1,735,496    | 1,596,859    |
| -            | -            | -            | -            | -            | 1,250,970    |
| 5,031,855    | 4,607,738    | 4,528,054    | 3,983,786    | 3,815,336    | 3,349,390    |
| 3,426,262    | 3,475,818    | 3,508,272    | 3,400,271    | 2,905,933    | 4,039,609    |
| -            | -            | 2,469        | 11,808       | 300,139      | 1,521        |
| 14,767,016   | 13,978,804   | 13,293,415   | 13,305,226   | 11,866,047   | 11,302,800   |
| 5,374,581    | 5,225,957    | 5,084,861    | 4,772,352    | 4,743,791    | 4,334,353    |
| 4,259,551    | 3,771,370    | 3,742,621    | 3,348,231    | 3,067,453    | 2,641,028    |
| -            | -            | -            | 60,710       | 57,120       | 47,455       |
| 1,492,154    | 1,357,340    | 1,434,807    | 1,394,346    | 1,358,054    | 1,305,096    |
| -            | -            | 168,314      | 922,411      | 14,899       | 85,048       |
| 171,735      | 140,742      | 136,907      | 311,753      | 185,946      | 165,302      |
| 6,504,495    | 4,339,247    | 4,546,934    | 2,966,384    | 5,301,583    | 4,359,262    |
| 3,268,312    | 2,844,195    | 1,962,589    | 1,340,078    | 1,205,632    | 728,540      |
| 316,251      | 308,047      | 274,706      | -            | 233,150      | 116,048      |
| 18,836,247   | 14,533,697   | 21,137,903   | 26,766,886   | 15,180,537   | 9,433,716    |
| 95,532,119   | 84,909,343   | 89,720,691   | 93,235,322   | 78,260,639   | 68,539,202   |
| 6,124,099    | 6,612,178    | (3,830,243)  | (8,046,046)  | 5,001,914    | 11,699,736   |
| 58,850,291   | 60,908,052   | 45,089,739   | 45,199,475   | 47,110,596   | 39,786,434   |
| (65,434,826) | (69,406,659) | (66,069,762) | (50,581,400) | (55,970,858) | (44,383,504) |
| 1,940,000    | 27,445,000   | 33,250,000   | 3,382,134    | 13,149,820   | 10,310,000   |
| -            | 316,039      | 399,222      | (2,618,206)  | 180,382      | 207,810      |
| (4,644,535)  | 19,262,432   | 12,669,199   | (4,617,997)  | 4,469,940    | 5,920,740    |
| 1,479,564    | 25,874,610   | 8,838,956    | (12,664,043) | 9,471,854    | 17,620,476   |
| 10.34%       | 9.19%        | 8.08%        | 5.45%        | 8.79%        | 8.80%        |

## CITY AND BOROUGH OF JUNEAU

Tax Revenues by Source and Function  
(Unaudited)*Last Ten Fiscal Years*

| Fiscal<br>Year | Property Tax          |                 | Sales Tax             |                              | Hotel Tax          | Liquor<br>Sales Tax   |
|----------------|-----------------------|-----------------|-----------------------|------------------------------|--------------------|-----------------------|
|                | General<br>Operations | Debt<br>Service | General<br>Operations | Capital<br>Projects/Reserves | Vistor<br>Services | General<br>Operations |
| 2001           | \$ 24,527,941         | 2,835,753       | 11,544,124            | 17,308,398                   | 961,026            | 591,202               |
| 2002           | 24,853,382            | 3,206,077       | 11,623,132            | 17,434,701                   | 926,630            | 592,499               |
| 2003           | 25,985,762            | 2,648,510       | 12,085,238            | 18,127,857                   | 897,011            | 629,661               |
| 2004           | 27,007,992            | 3,158,314       | 12,766,755            | 19,150,131                   | 906,280            | 743,837               |
| 2005           | 29,641,151            | 2,940,961       | 13,248,380            | 19,872,570                   | 914,001            | 722,028               |
| 2006           | 31,757,067            | 3,897,717       | 14,304,408            | 21,456,804                   | 1,061,798          | 726,034               |
| 2007           | 33,458,017            | 3,329,100       | 15,473,614            | 23,210,422                   | 1,184,151          | 826,570               |
| 2008           | 35,205,627            | 4,241,800       | 16,172,681            | 24,271,846                   | 1,283,970          | 854,318               |
| 2009           | 35,141,287            | 5,182,400       | 15,934,889            | 23,902,348                   | 1,066,795          | 849,306               |
| 2010           | 35,064,520            | 5,796,600       | 15,248,519            | 22,872,782                   | 1,029,604          | 856,927               |





| <u>Tobacco<br/>Excise Tax</u> |                        |
|-------------------------------|------------------------|
| <u>General<br/>Operations</u> | <u>Total<br/>Taxes</u> |
| 271,501                       | 58,039,945             |
| 292,819                       | 58,929,240             |
| 303,889                       | 60,677,928             |
| 311,737                       | 64,045,046             |
| 702,088                       | 68,041,179             |
| 473,922                       | 73,677,750             |
| 578,473                       | 78,060,347             |
| 566,928                       | 82,597,170             |
| 515,491                       | 82,592,516             |
| 1,000,878                     | 81,869,830             |

## CITY AND BOROUGH OF JUNEAU

Assessed Value and Actual Value of Taxable Property  
(Unaudited)*Last Ten Fiscal Years*

| Fiscal<br>Year | Residential      |               |                |
|----------------|------------------|---------------|----------------|
|                | <u>Total</u>     | <u>Exempt</u> | <u>Taxable</u> |
| 2001           | \$ 1,460,333,800 | 1,492,100     | 1,458,841,700  |
| 2002           | 1,517,388,800    | 1,651,300     | 1,515,737,500  |
| 2003           | 1,561,255,400    | 1,970,200     | 1,559,285,200  |
| 2004           | 1,630,144,700    | 2,553,800     | 1,627,590,900  |
| 2005           | 1,762,328,000    | 3,290,000     | 1,759,038,000  |
| 2006           | 2,052,877,933    | 2,584,100     | 2,050,293,833  |
| 2007           | 2,610,285,420    | 234,969,600   | 2,375,315,820  |
| 2008           | 2,528,852,800    | 29,749,800    | 2,499,103,000  |
| 2009           | 2,580,207,700    | 2,679,200     | 2,577,528,500  |
| 2010           | 2,371,483,380    | 1,528,200     | 2,369,955,180  |

Source: City and Borough of Juneau Assessor's Office.



| Commerical    |               |                | Total Taxable<br>Assessed<br>Value | Mill<br>Rate | Percentage Taxable |                   |
|---------------|---------------|----------------|------------------------------------|--------------|--------------------|-------------------|
| <u>Total</u>  | <u>Exempt</u> | <u>Taxable</u> |                                    |              | <u>Residential</u> | <u>Commercial</u> |
| 870,834,454   | 7,441,100     | 863,393,354    | 2,322,235,054                      | 12.03        | 62.82%             | 37.18%            |
| 1,016,618,510 | 7,886,100     | 1,008,732,410  | 2,524,469,910                      | 11.47        | 60.04%             | 39.96%            |
| 1,015,902,339 | 8,350,800     | 1,007,551,539  | 2,566,836,739                      | 11.47        | 60.75%             | 39.25%            |
| 1,014,135,589 | 10,139,100    | 1,003,996,489  | 2,631,587,389                      | 11.64        | 61.85%             | 38.15%            |
| 1,029,533,714 | 5,986,200     | 1,023,547,514  | 2,782,585,514                      | 12.00        | 63.22%             | 36.78%            |
| 1,230,161,167 | 36,001,000    | 1,194,160,167  | 3,244,454,000                      | 11.17        | 63.19%             | 36.81%            |
| 1,300,529,275 | 17,512,800    | 1,283,016,475  | 3,658,332,295                      | 10.17        | 64.93%             | 35.07%            |
| 1,365,451,173 | 19,297,900    | 1,346,153,273  | 3,845,256,273                      | 10.37        | 64.99%             | 35.01%            |
| 1,409,576,437 | 22,798,700    | 1,386,777,737  | 3,964,306,237                      | 10.37        | 65.02%             | 34.98%            |
| 1,587,692,262 | 24,283,000    | 1,563,409,262  | 3,933,364,442                      | 10.60        | 60.25%             | 39.75%            |

## CITY AND BOROUGH OF JUNEAU

Property Tax Mill Levy  
(Unaudited)*Last Ten Fiscal Years*

| Mill Levy                | 2010  | 2009  | 2008  | 2007   | 2006   | 2005  |
|--------------------------|-------|-------|-------|--------|--------|-------|
| <b>Operational</b>       |       |       |       |        |        |       |
| Areawide                 | 7.11  | 6.22  | 6.97  | 6.71   | 6.32   | 5.55  |
| Roaded Service Area      | 1.95  | 2.60  | 2.07  | 2.26   | 3.30   | 4.69  |
| Capital City/Fire Rescue | 0.20  | 0.34  | 0.22  | 0.29   | 0.36   | 0.70  |
| Total Operational        | 9.26  | 9.16  | 9.26  | 9.26   | 9.98   | 10.94 |
| <b>Debt Service</b>      |       |       |       |        |        |       |
| Debt Service             | 1.34  | 1.21  | 1.11  | 0.91   | 1.19   | 1.06  |
| Total Mill Levy          | 10.60 | 10.37 | 10.37 | 10.17  | 11.17  | 12.00 |
| Mill Levy Change         | 0.23  | 0.00  | 0.20  | (1.00) | (0.83) | 0.36  |
| Percentage of Change     | 2.22% | 0.00% | 1.97% | -8.95% | -6.92% | 3.09% |



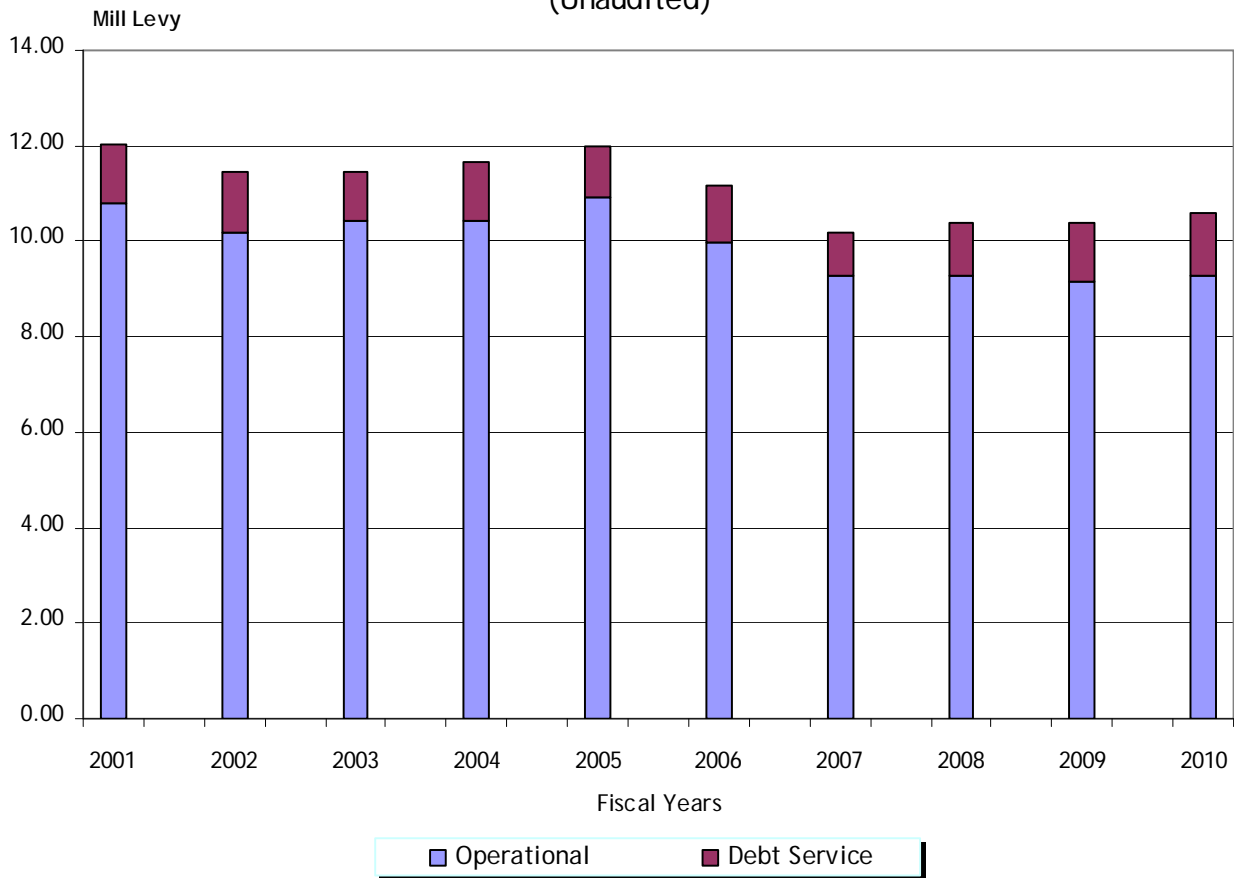
| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|-------------|-------------|-------------|-------------|
| 5.52        | 4.97        | 4.73        | 4.88        |
| 4.24        | 4.72        | 4.72        | 5.19        |
| 0.68        | 0.75        | 0.75        | 0.74        |
| 10.44       | 10.44       | 10.20       | 10.81       |
| 1.20        | 1.03        | 1.27        | 1.22        |
| 11.64       | 11.47       | 11.47       | 12.03       |
| 0.17        | 0.00        | (0.56)      | (0.19)      |
| 1.48%       | 0.00%       | -4.66%      | -1.55%      |

## City and Borough of Juneau

### Property Tax Mill Levy

#### Last Ten Fiscal Years

(Unaudited)



Based on information presented in Property Tax Mill Levy on the previous page.  
All figures refer to gross amounts.

## CITY AND BOROUGH OF JUNEAU

Principal Property Tax Payers  
(Unaudited)*Current Year and Nine Years Ago*

| Taxpayer                        | 2010                         |      |  | 2001                         |      |  |
|---------------------------------|------------------------------|------|--|------------------------------|------|--|
|                                 | Taxable<br>Assessed<br>Value | Rank | Percentage<br>of Total<br>Taxable<br>Assessed<br>Value | Taxable<br>Assessed<br>Value | Rank | Percentage<br>of Total<br>Taxable<br>Assessed<br>Value |
| HECLA Greens Creek Mining       | \$ 165,839,886               | 1    | 4.22 %   | \$ -                         | -    | - %  |
| Alaska Electric Light & Power   | 92,790,200                   | 2    | 2.36   | 17,644,700                   | 5    | 0.76   |
| Fred Meyer of Alaska Inc        | 25,899,670                   | 3    | 0.66   | 13,868,645                   | 6    | 0.60   |
| Coeur Alaska                    | 22,900,397                   | 4    | 0.58   |                              |      |  |
| BBS Enterprises                 | 19,033,100                   | 5    | 0.48   |                              |      |  |
| Home Depot USA Inc              | 18,710,125                   | 6    | 0.48   |                              |      |  |
| Glacier Village Supermarket Inc | 18,097,449                   | 7    | 0.46   | 18,055,250                   | 3    | 0.78   |
| O Jacobsen Drive Juneau LLC     | 17,774,600                   | 8    | 0.45   |                              |      |  |
| Carr Gottstein Foods Co         | 16,451,328                   | 9    | 0.42   |                              |      |  |
| Wal-mart Property               | 16,197,250                   | 10   | 0.41   | -                            | -    | -  |
| Kennecott Greens Creek Mining   | -                            | -    | -  | 103,733,152                  | 1    | 4.46   |
| Alaska Energy & Resources Co.   | -                            | -    | -  | 29,362,978                   | 2    | 1.26   |
| Telephone Utilities of AK       | -                            | -    | -  | 17,763,599                   | 4    | 0.76   |
| Loveless/Tollefson              | -                            | -    | -  | 12,061,900                   | 7    | 0.52   |
| Mt Roberts Development Corp     | -                            | -    | -  | 11,810,128                   | 8    | 0.51   |
| Foodland Inc.                   | -                            | -    | -  | 11,780,677                   | 9    | 0.51   |
| Temsco Helicopters Inc          | -                            | -    | -  | 11,532,118                   | 10   | 0.50   |
|                                 | <u>\$ 413,694,005</u>        |      | <u>10.52 %</u>   | <u>\$ 247,613,147</u>        |      | <u>10.66 %</u>   |

Source: City and Borough of Juneau Assessor's Office.

Taxable Assessed value includes both Real and Business Personal Property Values

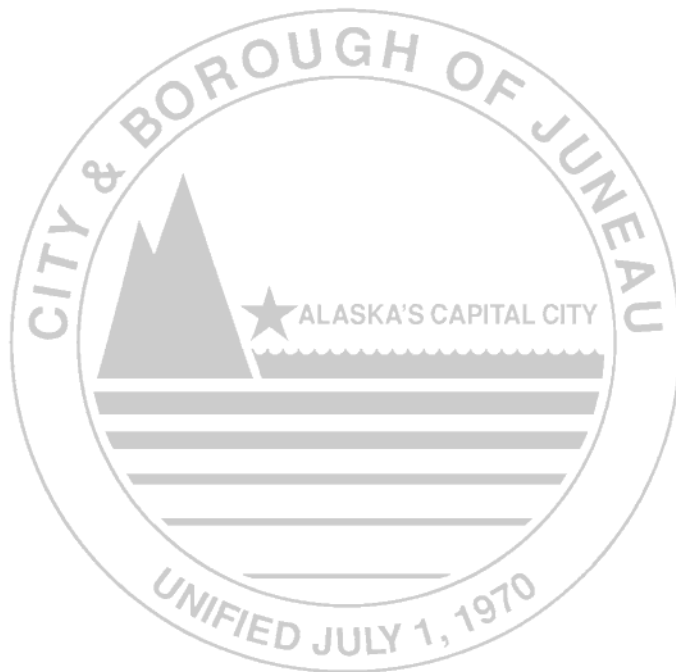
## CITY AND BOROUGH OF JUNEAU

Property Tax Levies and Collections  
(Unaudited)*Last Ten Fiscal Years*

| Fiscal<br>Year<br>Ended<br>Jun 30 | Taxes Levied<br>for the<br>Fiscal Year | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in Subsequent<br>Years | Total Collections to Date |                       |
|-----------------------------------|--|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
|                                   |  | Amount  | Percentage<br>of levy |                                       | Amount                    | Percentage<br>of levy |
| 2001                              | \$ 27,339,975                          | 27,103,824                                      | 99.14%                | 216,731                               | 27,320,555                | 99.93%                |
| 2002                              | 28,252,112                             | 27,910,683                                      | 98.79%                | 267,971                               | 28,178,654                | 99.74%                |
| 2003                              | 28,828,698                             | 28,405,334                                      | 98.53%                | 326,109                               | 28,731,443                | 99.66%                |
| 2004                              | 30,092,623                             | 29,789,337                                      | 98.99%                | 235,177                               | 30,024,514                | 99.77%                |
| 2005                              | 32,969,937                             | 32,412,864                                      | 98.31%                | 234,320                               | 32,647,184                | 99.02%                |
| 2006                              | 35,825,357                             | 35,357,906                                      | 98.70%                | 272,382                               | 35,630,288                | 99.46%                |
| 2007                              | 36,910,604                             | 36,560,812                                      | 99.05%                | 142,810                               | 36,703,622                | 99.44%                |
| 2008                              | 39,585,556                             | 39,220,681                                      | 99.08%                | -                                     | 39,220,681                | 99.08%                |
| 2009                              | 40,446,577                             | 40,159,018                                      | 99.29%                | -                                     | 40,159,018                | 99.29%                |
| 2010                              | 41,048,853                             | 40,691,450                                      | 99.13%                | -                                     | 40,691,450                | 99.13%                |

Source: Information obtained from the Property Tax Receivable System maintained  
by the City and Borough of Juneau, Treasury Division.





## CITY AND BOROUGH OF JUNEAU

Miscellaneous Business Statistics  
(Unaudited)

Last Ten Calendar Years

|  | <u>2009</u>         | <u>2008</u>      | <u>2007</u>      | <u>2006</u>      | <u>2005</u>      | <u>2004</u>      | <u>2003</u>      |
|--|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>Gross business sales by</u>                         |                     |                  |                  |                  |                  |                  |                  |
| <u>category (in thousands):</u>                        |                     |                  |                  |                  |                  |                  |                  |
| Real estate  | \$ 78,132           | 61,486           | 87,797           | 64,328           | 67,388           | 55,846           | 52,385           |
| Contractors  | 257,902             | 285,409          | 301,921          | 306,398          | 220,926          | 169,530          | 155,169          |
| Liquor and restaurant                                  | 105,138             | 106,427          | 103,024          | 96,297           | 89,513           | 82,385           | 77,392           |
| Retail sales - general                                 | 202,648             | 217,030          | 200,044          | 179,665          | 175,371          | 164,270          | 155,340          |
| Foods  | 159,724             | 168,246          | 168,814          | 171,525          | 159,574          | 139,232          | 125,105          |
| Transportation and freight                             | 157,385             | 159,228          | 156,311          | 142,312          | 131,562          | 129,293          | 125,706          |
| Professional services                                  | 235,090             | 234,783          | 221,639          | 205,599          | 192,044          | 190,955          | 188,376          |
| Retail sales - specialized                             | 143,081             | 151,687          | 153,017          | 142,494          | 137,490          | 131,453          | 119,677          |
| Automotive   | 73,467              | 86,602           | 83,088           | 76,107           | 80,974           | 81,892           | 82,180           |
| Other  | 473,238             | 533,202          | 519,365          | 482,616          | 355,662          | 312,992          | 292,975          |
| Total gross business sales by category                 | \$ <u>1,885,805</u> | <u>2,004,100</u> | <u>1,995,020</u> | <u>1,867,341</u> | <u>1,610,504</u> | <u>1,457,848</u> | <u>1,374,305</u> |
| <u>Gross business sales by</u>                         |                     |                  |                  |                  |                  |                  |                  |
| <u>tourist-related business</u>                        |                     |                  |                  |                  |                  |                  |                  |
| <u>(in thousands):</u>                                 |                     |                  |                  |                  |                  |                  |                  |
| Hotels and motels                                      | \$ 25,073           | 28,750           | 29,719           | 27,111           | 24,878           | 24,355           | 23,228           |
| Bars   | 4,416               | 5,315            | 6,374            | 6,151            | 5,219            | 5,354            | 5,587            |
| Restaurants  | 47,597              | 51,050           | 49,753           | 45,599           | 43,172           | 39,981           | 38,084           |
| Air transportation and freight                         | 36,850              | 39,847           | 42,589           | 38,267           | 34,341           | 34,586           | 31,123           |
| Taxicab and bus  | 5,354               | 5,650            | 5,387            | 5,332            | 7,234            | 5,378            | 4,937            |
| Car rentals  | 3,592               | 4,199            | 4,866            | 4,609            | 3,917            | 3,742            | 3,928            |
| Tour providers and                                     |                     |                  |                  |                  |                  |                  |                  |
| Travel agencies  | 54,311              | 54,979           | 52,583           | 48,735           | 46,345           | 45,464           | 36,789           |
| Jewelry stores and                                     |                     |                  |                  |                  |                  |                  |                  |
| Art galleries  | 30,888              | 33,421           | 34,477           | 29,464           | 30,723           | 25,642           | 18,491           |
| Curio and gift shops                                   | 21,645              | 27,951           | 26,772           | 24,137           | 21,897           | 22,449           | 20,245           |
| Photography stores                                     | 64                  | 52               | 65               | 73               | 478              | 447              | 812              |
| Total gross business sales by tourist-related business | \$ <u>229,790</u>   | <u>251,214</u>   | <u>252,585</u>   | <u>229,478</u>   | <u>218,204</u>   | <u>207,398</u>   | <u>183,224</u>   |

Footnote: The gross business sales by tourist-related business figures are a subset of the gross sales by category presented above. This subset is intended to provide a general guideline of gross sales generated by businesses operating within the tourism industry. The subset does not attempt to exclude gross sales made to local residents by businesses classified as tourist-related.

In 2002, the Sales Tax Office underwent a one-time reclassification of merchants operating in the tourism industry to more accurately reflect the class of tourism-related businesses broken out above. All years shown have been adjusted accordingly.

Source: Detailed analysis derived from the Merchant Tax Filings maintained by the City and Borough of Juneau, Sales Tax Office.



2002      2001      2000

|         |         |         |
|---------|---------|---------|
| 45,162  | 43,391  | 44,067  |
| 128,908 | 133,983 | 134,600 |
| 73,497  | 74,244  | 69,940  |
| 157,386 | 154,241 | 147,446 |
| 109,391 | 108,631 | 109,557 |
| 130,418 | 126,598 | 125,167 |
| 168,121 | 152,858 | 150,171 |
| 116,731 | 123,621 | 123,353 |
| 81,299  | 88,259  | 80,433  |
| 244,078 | 230,234 | 240,145 |

1,254,991    1,236,060    1,224,879

|        |        |        |
|--------|--------|--------|
| 21,804 | 21,334 | 22,257 |
| 5,270  | 5,114  | 4,964  |
| 37,374 | 36,949 | 35,486 |

|        |        |        |
|--------|--------|--------|
| 28,427 | 28,611 | 27,037 |
| 2,052  | 1,211  | 1,642  |
| 3,526  | 3,386  | 3,365  |

|        |        |        |
|--------|--------|--------|
| 33,471 | 36,124 | 30,947 |
|--------|--------|--------|

|        |        |        |
|--------|--------|--------|
| 13,088 | 12,125 | 11,228 |
| 20,457 | 20,016 | 18,615 |
| 502    | 483    | 1,256  |

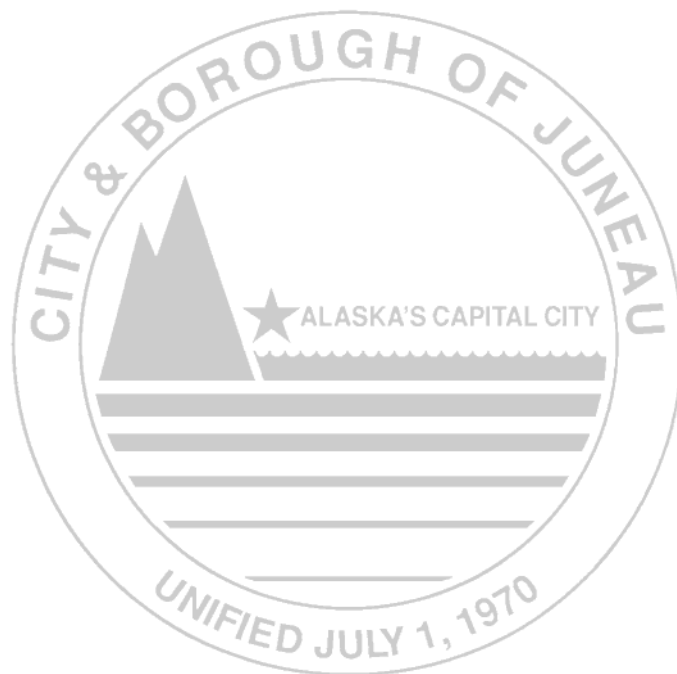
165,971    165,353    156,797

## CITY AND BOROUGH OF JUNEAU

Sales Tax Levy  
(Unaudited)*Last Ten Fiscal Years*

|      | General Operations |           |                            |              | Capital Projects  |                               | Total<br>Sales Tax |
|------|--------------------|-----------|----------------------------|--------------|-------------------|-------------------------------|--------------------|
|      | Permanent          | Temporary | Discretionary<br>Temporary |              | Roads & Sidewalks | Various Temporary<br>Projects |                    |
| 2001 | 1.00%              | 1.00%     | 1.00%                      | <sup>1</sup> | 1.00%             | 1.00% <sup>3</sup>            | 5.00%              |
| 2002 | 1.00%              | 1.00%     | 1.00%                      | <sup>1</sup> | 1.00%             | 1.00% <sup>3</sup>            | 5.00%              |
| 2003 | 1.00%              | 1.00%     | 1.00%                      | <sup>2</sup> | 1.00%             | 1.00% <sup>3</sup>            | 5.00%              |
| 2004 | 1.00%              | 1.00%     | 1.00%                      | <sup>2</sup> | 1.00%             | 1.00% <sup>3</sup>            | 5.00%              |
| 2005 | 1.00%              | 1.00%     | 1.00%                      | <sup>2</sup> | 1.00%             | 1.00% <sup>3</sup>            | 5.00%              |
| 2006 | 1.00%              | 1.00%     | 1.00%                      | <sup>2</sup> | 1.00%             | 1.00% <sup>4</sup>            | 5.00%              |
| 2007 | 1.00%              | 1.00%     | 1.00%                      | <sup>2</sup> | 1.00%             | 1.00% <sup>4</sup>            | 5.00%              |
| 2008 | 1.00%              | 1.00%     | 1.00%                      | <sup>5</sup> | 1.00%             | 1.00% <sup>4</sup>            | 5.00%              |
| 2009 | 1.00%              | 1.00%     | 1.00%                      | <sup>5</sup> | 1.00%             | 1.00% <sup>5</sup>            | 5.00%              |
| 2010 | 1.00%              | 1.00%     | 1.00%                      | <sup>5</sup> | 1.00%             | 1.00% <sup>5</sup>            | 5.00%              |

<sup>1</sup> General Capital Project, Emergency Budget and \$450,000 for Youth Activities ending June 30, 2002<sup>2</sup> General Capital Project, Emergency Budget and \$450,000 for Youth Activities ending June 30, 2007<sup>3</sup> Repair Rehabilitation and Improvements of Schools, Expansion and Improvements of Bartlett Regional Hospital and a portion for the construction of a Covered Ice Rink and Recreational Facility ending December 30, 2005<sup>4</sup> Downtown Parking, Transit Center, Statter Harbor Improvements, areawide sewer expansion, and Eaglecrest Ski area mid-mountain chairlift ending September 30, 2008<sup>5</sup> Maintenance, improvements and upgrades to CBJ existing Airport facilities, Harbor facilities, CBJ own building and facilities, CBJ School District building and facilities and improvements to critical sewer and water infrastructure ending September 30, 2013.

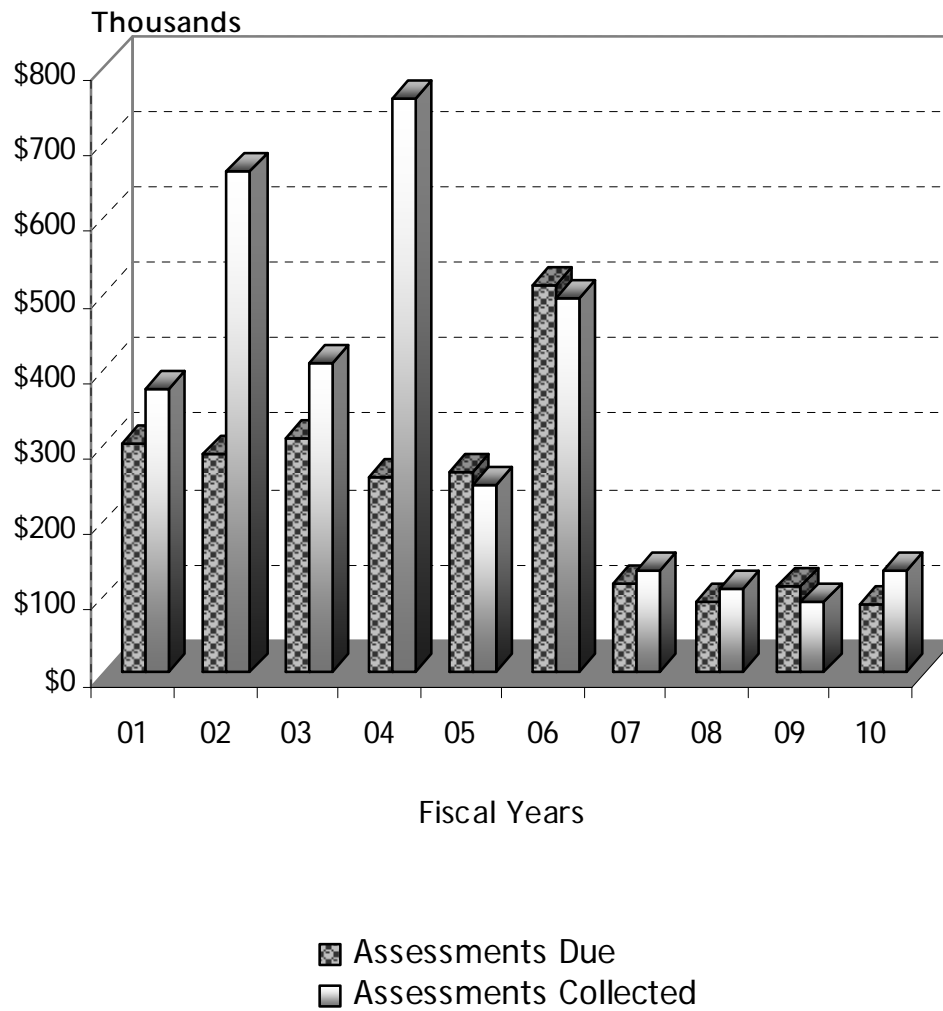


# City and Borough of Juneau

## Special Assessments

### Amounts Due versus Collections

(Unaudited)



Based on information in Special Assessment Billings and Collection presented on the opposite page.

Special Assessment Billings and Collections  
(Unaudited)*Last Ten Fiscal Years*

| Fiscal Year | Billings<br>for Prior Year<br>Assessments <sup>1</sup> | New<br>Assessments<br>Added<br>During Year | Special<br>Assessments<br>Collected <sup>2</sup> | Ratio of<br>Collections<br>to Billings and<br>New Assessments | Total<br>Assessments<br>Outstanding <sup>3</sup> |
|-------------|--|--|--|---|--|
| 2001        | \$ 301,112   | \$ 252,090                                 | \$ 372,956                                       | 67.42 %   | \$ 1,095,652                                     |
| 2002        | 288,306  | 887,700                                    | 663,078  | 56.38   | 1,320,273  |
| 2003        | 310,011  | -  | 410,389  | 132.38  | 909,884  |
| 2004        | 257,018  | 1,018,917                                  | 757,243  | 59.35   | 1,171,558  |
| 2005        | 263,117  | -  | 246,450  | 93.67   | 925,108  |
| 2006        | 510,320  | -  | 495,446  | 97.09   | 429,622  |
| 2007        | 118,597  | 258,312                                    | 135,533  | 35.96   | 552,441  |
| 2008        | 94,876   | 4,250                                      | 109,814  | 110.78  | 446,876  |
| 2009        | 115,270  | *  | 94,066   | 81.60   | 352,810  |
| 2010        | 90,003   | 135,068                                    | 134,632  | 59.82   | 353,246  |

\* This number has been corrected to it 's proper amount

<sup>1</sup> Prior year assessments billed in the current fiscal year (includes principal and interest)

<sup>2</sup> Includes collections of prior year assessments and new assessments added during the fiscal year (includes principal and interest)

<sup>3</sup> Includes prior year assessments and new assessments added during the fiscal year

Source: Special assessment billing records

## CITY AND BOROUGH OF JUNEAU

Bartlett Regional Hospital Revenues  
(Unaudited)*Last Ten Fiscal Years*

|                          | <u>2010</u>   | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|--------------------------|---------------|-------------|-------------|-------------|
| <u>Gross revenues by</u> |               |             |             |             |
| Department:              |               |             |             |             |
| Radiology                | \$ 21,138,467 | 19,442,932  | 15,820,394  | 14,723,395  |
| Surgical Services        | 18,198,420    | 17,753,289  | 15,336,921  | 12,141,086  |
| Pharmacy                 | 12,016,715    | 10,611,083  | 12,056,000  | 9,849,385   |
| Inpatient Services       | 9,747,011     | 8,892,066   | 8,996,801   | 7,515,293   |
| Mental Health            | 10,728,638    | 8,551,024   | 7,860,597   | 6,504,109   |
| Special Care Services    | 8,856,548     | 8,034,764   | 7,018,618   | 5,780,685   |
| Laboratory               | 8,693,800     | 7,640,108   | 6,635,253   | 5,577,683   |
| E/R Physicians           | 6,930,258     | 5,902,999   | 5,058,647   | 4,578,276   |
| Physical Therapist       | 1,963,205     | 1,484,828   | 1,381,065   | 1,312,340   |
| Respiratory Therapy      | 1,586,909     | 1,485,198   | 1,292,869   | 1,119,988   |
| Sleep                    | 887,269       | 791,820     | 734,852     | 645,446     |
| EKG                      | 873,359       | 772,298     | 666,616     | 558,731     |
| Clinics                  | 3,227,459     | 2,473,637   | 419,797     | 192,510     |

Source: Bartlett Regional Hospital records





| <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 13,950,916  | 12,619,288  | 10,632,748  | 9,674,785   | 9,512,356   | 8,541,833   |
| 12,358,664  | 11,266,114  | 10,163,543  | 9,140,210   | 8,545,026   | 8,332,847   |
| 10,246,922  | 10,161,126  | 8,437,243   | 7,360,701   | 5,991,331   | 4,995,718   |
| 7,469,305   | 7,067,755   | 6,574,343   | 6,337,164   | 6,039,346   | 5,884,189   |
| 6,821,950   | 6,420,053   | 6,396,842   | 5,539,943   | 4,706,181   | 4,003,888   |
| 5,235,958   | 4,637,903   | 4,524,973   | 4,104,264   | 4,115,967   | 3,973,157   |
| 5,485,789   | 5,274,968   | 5,025,764   | 4,890,846   | 4,505,976   | 4,220,786   |
| 4,362,493   | 3,521,511   | 3,118,525   | 3,002,905   | 2,417,630   | 2,106,601   |
| 1,258,264   | 1,326,446   | 1,425,599   | 1,267,403   | 1,414,775   | 1,337,716   |
| 1,074,046   | 1,104,365   | 1,214,352   | 1,072,112   | 1,200,134   | 1,028,539   |
| 646,575     | 499,378     | 460,680     | 320,430     | -           | -           |
| 593,464     | 508,160     | 465,057     | 407,029     | 78,674      | 73,078      |
| 279,978     | 288,382     | 1,693,667   | 1,883,297   | 192,945     | 186,838     |

## CITY AND BOROUGH OF JUNEAU

Ratios of Outstanding Debt by Activity Type  
(Unaudited)*Last Ten Fiscal Years*

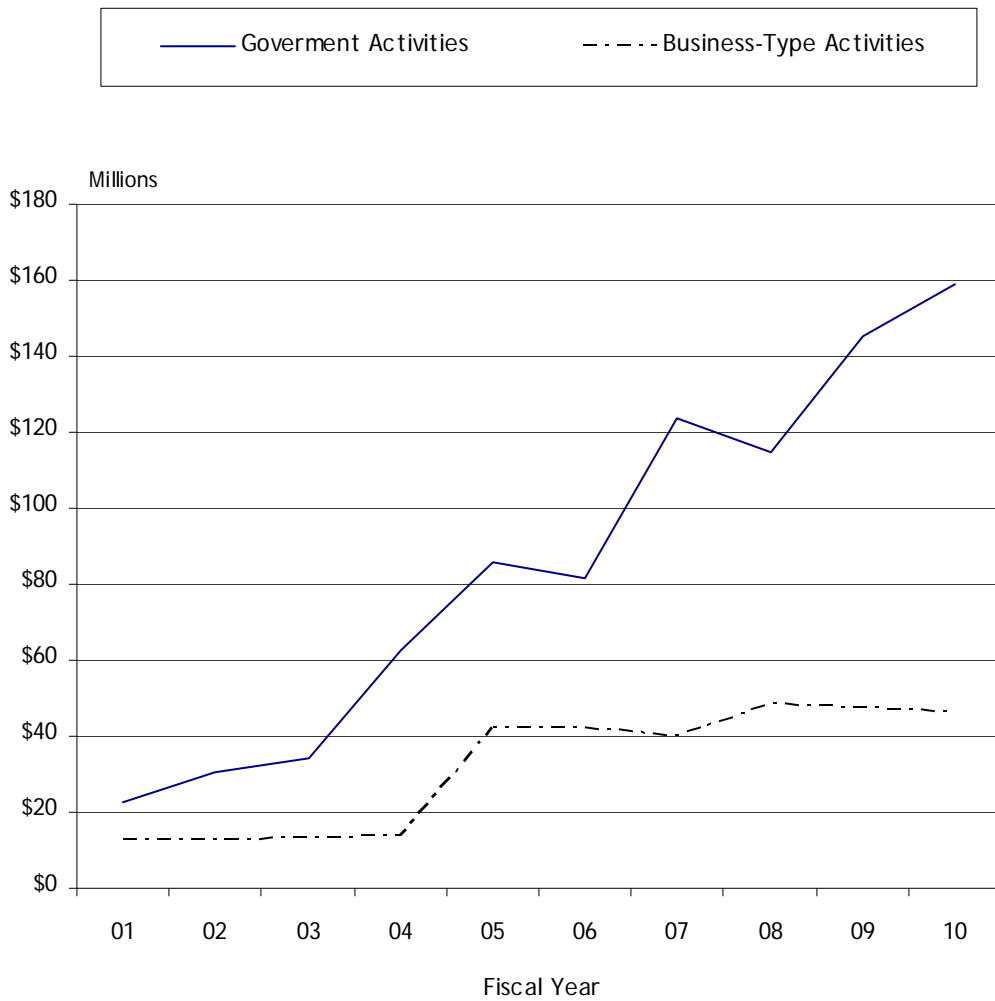
| Fiscal year | Government Activities          |                  |                        |                                    | General<br>Obligation<br>Bonds |
|-------------|--------------------------------|------------------|------------------------|------------------------------------|--------------------------------|
|             | General<br>Obligation<br>Bonds | Revenue<br>Bonds | Purchase<br>Agreements | Retirement<br>Incentive<br>Program |                                |
| 2001        | \$ 21,964,593                  | -                | 728,011                | 144,702                            | 4,940,407                      |
| 2002        | 29,757,101                     | -                | 655,728                | 53,502                             | 4,116,899                      |
| 2003        | 27,970,710                     | 5,685,000        | 410,551                | -                                  | 3,239,290                      |
| 2004        | 58,150,919                     | 4,330,000        | 150,903                | -                                  | 2,227,081                      |
| 2005        | 82,741,495                     | 2,935,000        | 52,473                 | -                                  | 1,193,505                      |
| 2006        | 79,622,000                     | 1,490,000        | 278,480                | -                                  | 135,000                        |
| 2007        | 123,467,000                    | -                | 226,700                | -                                  | 90,000                         |
| 2008        | 114,309,000                    | -                | 173,032                | -                                  | 45,000                         |
| 2009        | 142,543,000                    | -                | 2,888,891              | -                                  | -                              |
| 2010        | 156,356,000                    | -                | 2,718,662              | -                                  | -                              |

Sources: The City and Borough of Juneau Comprehensive Annual Financial Reports,  
Assessor's Office, Treasurer's Office and the Community Development Department.



| Business-Type Activities |                                       |                        |                                    | Total<br>Primary<br>Government | Percent of<br>Assessed Value | Per Capita | Personal<br>Income |
|--------------------------|---------------------------------------|------------------------|------------------------------------|--------------------------------|------------------------------|------------|--------------------|
| Revenue<br>Bonds         | State of Alaska<br>Extension<br>Loans | Purchase<br>Agreements | Retirement<br>Incentive<br>Program |                                |                              |            |                    |
| 1,100,227                | 4,042,882                             | 2,377,989              | 64,065                             | 35,362,876                     | 1.52%                        | 1,144      | 3.23%              |
| 2,685,000                | 4,163,685                             | 1,654,761              | 32,033                             | 43,118,709                     | 1.71%                        | 1,395      | 3.89%              |
| 2,505,000                | 6,684,422                             | 895,530                | -                                  | 47,390,503                     | 1.85%                        | 1,530      | 3.95%              |
| 2,315,000                | 8,959,942                             | 377,988                | -                                  | 76,511,833                     | 2.91%                        | 2,446      | 6.82%              |
| 30,970,000               | 8,590,967                             | 1,484,632              | -                                  | 127,968,072                    | 4.60%                        | 4,133      | 10.68%             |
| 30,775,000               | 8,146,529                             | 2,803,696              | -                                  | 123,250,705                    | 3.80%                        | 3,933      | 9.22%              |
| 30,080,000               | 7,647,016                             | 2,284,074              | -                                  | 163,794,790                    | 4.48%                        | 5,329      | 15.69%             |
| 39,980,000               | 7,846,421                             | 504,561                | -                                  | 162,858,014                    | 4.24%                        | 5,256      | 15.31%             |
| 39,065,000               | 8,334,525                             | 153,444                | -                                  | 192,984,860                    | 4.87%                        | 6,284      | 18.84%             |
| 38,055,000               | 8,315,845                             | -                      | -                                  | 205,445,507                    | 5.22%                        | 6,690      | N/A                |

## City and Borough of Juneau Ratios of Outstanding Debt by Activity Type



# Ratios of General Bonded Debt Outstanding (Unaudited)

*Last Ten Fiscal Years*

| <u>Fiscal year</u> | <u>Government and Business-Type Activities</u>         |  |  |                                      |                   |
|--------------------|--|--|--|--------------------------------------|-------------------|
|                    | <u>General<br/>Obligation<br/>Bonds<br/>Government</u> | <u>General<br/>Obligation<br/>Bonds<br/>Business</u> | <u>General<br/>Obligation<br/>Bonds<br/>Totals</u> | <u>Percent of<br/>Assessed Value</u> | <u>Per Capita</u> |
| 2001               | \$ 21,964,593  | 4,940,407  | 26,905,000   | 1.16%                                | \$ 871            |
| 2002               | 29,757,101   | 4,116,899  | 33,874,000   | 1.34%                                | 1,096 *           |
| 2003               | 27,970,710   | 3,239,290  | 31,210,000   | 1.22%                                | 1,007             |
| 2004               | 58,150,919   | 2,227,081  | 60,378,000   | 2.29%                                | 1,930             |
| 2005               | 82,741,495   | 1,193,505  | 83,935,000   | 3.02%                                | 2,711             |
| 2006               | 79,622,000   | 135,000  | 79,757,000   | 2.46%                                | 2,545             |
| 2007               | 123,467,000  | 90,000   | 123,557,000  | 3.38%                                | 4,020             |
| 2008               | 114,309,000  | 45,000   | 114,354,000  | 2.97%                                | 3,690             |
| 2009               | 142,543,000  | -  | 142,543,000  | 3.60%                                | 4,641             |
| 2010               | 156,356,000  | -  | 156,356,000  | 3.98%                                | 5,091             |

\* The population reporting date has changed, so we will have two years with the same information.

Source: The City and Borough of Juneau Comprehensive Annual Financial Reports and the City Assessor's Office.

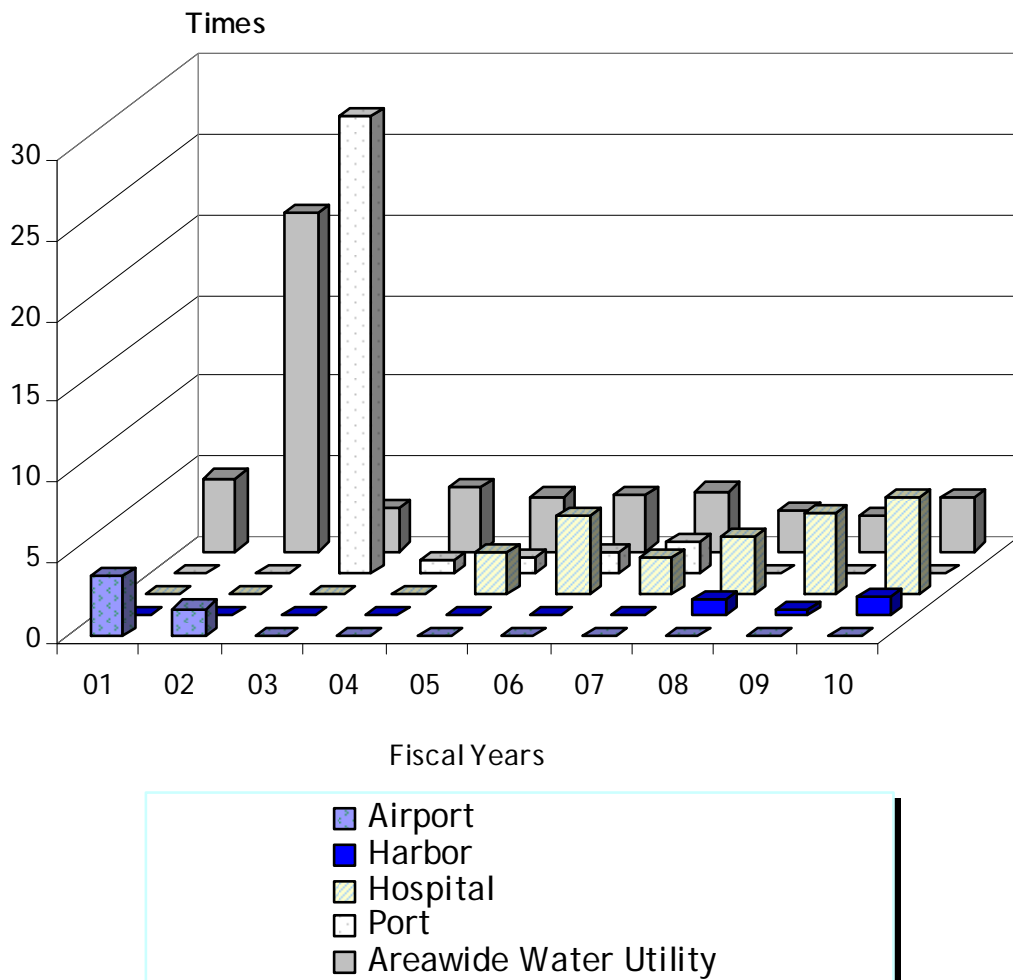
| <u>Fiscal year</u> | <u>Government and Business-Type Activities</u>         |  |  |   |  |  |                       |
|--------------------|--|--|--|---|--|--|-----------------------|
|                    | <u>General<br/>Obligation<br/>Bonds<br/>Government</u> | <u>General<br/>Obligation<br/>Bonds<br/>Business</u> | <u>General<br/>Obligation<br/>Bonds<br/>Totals</u> | <u>State<br/>Reimbursable<br/>Qualifying<br/>Amount</u> | <u>General<br/>Obligation<br/>Net<br/>Amount</u> | <u>Percent of<br/>Assessed<br/>Value</u> | <u>Per<br/>Capita</u> |
| 2001               | \$ 21,964,593  | 4,940,407  | 26,905,000   | 7,514,603   | 19,390,397                                       | 0.49%                                    | 631                   |
| 2002               | 29,757,101   | 4,116,899  | 33,874,000   | 16,067,346  | 17,806,654                                       | 0.45%                                    | 580 *                 |
| 2003               | 27,970,710   | 3,239,290  | 31,210,000   | 18,764,551  | 12,445,449                                       | 0.31%                                    | 405                   |
| 2004               | 58,150,919   | 2,227,081  | 60,378,000   | 30,244,915  | 30,133,085                                       | 0.77%                                    | 981                   |
| 2005               | 82,741,495   | 1,193,505  | 83,935,000   | 47,033,986  | 36,901,014                                       | 0.93%                                    | 1,202                 |
| 2006               | 79,622,000   | 135,000  | 79,757,000   | 44,760,560  | 34,996,440                                       | 0.89%                                    | 1,140                 |
| 2007               | 123,467,000  | 90,000   | 123,557,000  | 76,130,150  | 47,426,850                                       | 1.20%                                    | 1,544                 |
| 2008               | 114,309,000  | 45,000   | 114,354,000  | 70,594,295  | 43,759,705                                       | 1.11%                                    | 1,425                 |
| 2009               | 142,543,000  | -  | 142,543,000  | 90,870,467  | 51,672,533                                       | 1.30%                                    | 1,683                 |
| 2010               | 156,356,000  | -  | 156,356,000  | 92,741,451  | 63,614,549                                       | 1.62%                                    | 2,071                 |

\* The population reporting date has changed, so we will have two years with the same information.

Source: The City and Borough of Juneau Comprehensive Annual Financial Reports and the City Assessor's Office.

# City and Borough of Juneau

## Revenue Bond Times Coverage



Based on information in Revenue Bond Coverage presented on the opposite page.

Revenue Bond Coverage - Airport, Areawide Water Utility, Port, Hospital, and Harbor  
(Unaudited)

Last Ten Fiscal Years

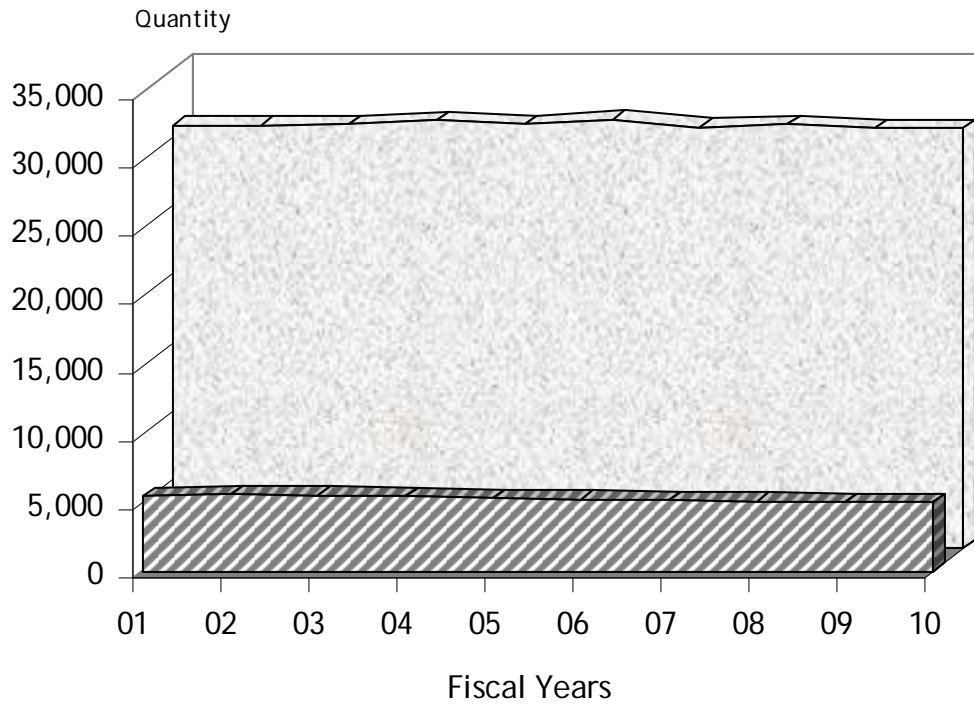
| <u>Fiscal year</u>                          | <u>Operating revenues</u> | <u>Operating expenses</u> <sup>1</sup> | <u>Net revenue available for debt service</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | <u>Times coverage</u> | <u>Amount of bonded debt outstanding at June 30</u> |
|---|---------------------------|--|---|------------------|-----------------|--------------|-----------------------|---|
| <b>Airport:</b>                             |                           |  |   |                  |                 |              |                       |   |
| 2001  | \$ 3,389,609              | 2,943,951                              | 445,658                                       | 110,872          | 8,172           | 119,044      | 3.74                  | \$ 29,283   |
| 2002  | 3,544,064                 | 3,492,095                              | 51,969  | 29,283           | 470             | 29,753       | 1.75                  | -   |
| <b>Areawide Water Utility:</b>              |                           |  |   |                  |                 |              |                       |   |
| 2001  | \$ 2,605,530              | 1,848,656                              | 756,874                                       | 76,433           | 88,932          | 165,365      | 4.58                  | \$ 1,070,944  |
| 2002  | 2,629,859                 | 1,973,304                              | 656,555                                       | 1,070,944        | 38,534          | 1,109,478    | 0.59                  | -   |
| <b>Areawide Water Utility <sup>1</sup>:</b> |                           |  |   |                  |                 |              |                       |   |
| 2002  | \$ 2,629,859              | 1,973,304                              | 656,555                                       | -                | 32,058          | 32,058       | 20.48                 | \$ 2,685,000  |
| 2003  | 2,705,919                 | 2,058,554                              | 647,365                                       | 180,000          | 64,786          | 244,786      | 2.64                  | 2,505,000   |
| 2004  | 3,049,781                 | 1,861,988                              | 1,187,793                                     | 190,000          | 103,863         | 293,863      | 4.04                  | 2,315,000   |
| 2005  | 3,219,726                 | 2,238,253                              | 981,473                                       | 190,000          | 96,263          | 286,263      | 3.43                  | 2,125,000   |
| 2006  | 3,317,529                 | 2,312,000                              | 1,005,529                                     | 195,000          | 88,663          | 283,663      | 3.54                  | 1,930,000   |
| 2007  | 3,481,714                 | 2,448,917                              | 1,032,797                                     | 195,000          | 80,861          | 275,861      | 3.74                  | 1,735,000   |
| 2008  | 3,445,008                 | 2,734,679                              | 710,329                                       | 205,000          | 73,062          | 278,062      | 2.55                  | 1,530,000   |
| 2009  | 3,537,751                 | 2,944,665                              | 593,086                                       | 210,000          | 64,863          | 274,863      | 2.16                  | 1,320,000   |
| 2010  | 3,787,369                 | 2,880,795                              | 906,574                                       | 215,000          | 56,463          | 271,463      | 3.34                  | 1,105,000   |
| <b>Port <sup>2</sup>:</b>                   |                           |  |   |                  |                 |              |                       |   |
| 2003  | \$ 1,051,938              | -                                      | 1,051,938                                     | -                | 37,093          | 37,093       | 28.36                 | \$ 5,685,000  |
| 2004  | 1,099,825                 | -                                      | 1,099,825                                     | 1,355,000        | 157,650         | 1,512,650    | 0.73                  | 4,330,000   |
| 2005  | 1,375,017                 | -                                      | 1,375,017                                     | 1,395,000        | 119,688         | 1,514,688    | 0.91                  | 2,935,000   |
| 2006  | 1,912,587                 | -                                      | 1,912,587                                     | 1,445,000        | 69,988          | 1,514,988    | 1.26                  | 1,490,000   |
| 2007  | 2,856,882                 | 4,000                                  | 2,852,882                                     | 1,490,000        | 22,350          | 1,512,350    | 1.89                  | -   |
| <b>Hospital <sup>3</sup>:</b>               |                           |  |   |                  |                 |              |                       |   |
| 2005  | \$ 53,874,734             | 50,867,751                             | 3,006,983                                     | -                | 1,170,458       | 1,170,458    | 2.57                  | \$ 28,845,000                                       |
| 2006  | 60,033,397                | 53,379,989                             | 6,653,408                                     | -                | 1,381,524       | 1,381,524    | 4.82                  | 28,845,000  |
| 2007  | 61,392,691                | 57,092,179                             | 4,300,512                                     | 500,000          | 1,373,399       | 1,873,399    | 2.30                  | 28,345,000  |
| 2008  | 68,693,315                | 61,982,608                             | 6,710,707                                     | 515,000          | 1,356,905       | 1,871,905    | 3.58                  | 27,830,000  |
| 2009  | 76,333,369                | 66,831,133                             | 9,502,236                                     | 535,000          | 1,339,174       | 1,874,174    | 5.07                  | 27,295,000  |
| 2010  | 82,640,681                | 72,975,632                             | 9,665,049                                     | 555,000          | 1,320,099       | 1,875,099    | 5.15                  | 26,740,000  |
| <b>Harbor <sup>4</sup>:</b>                 |                           |  |   |                  |                 |              |                       |   |
| 2008  | \$ 2,686,154              | 2,368,561                              | 317,593                                       | -                | 336,855         | 336,855      | 0.94                  | \$ 10,620,000                                       |
| 2009  | 2,630,220                 | 2,396,921                              | 233,299                                       | 170,000          | 521,356         | 691,356      | 0.34                  | 10,450,000  |
| 2010  | 3,040,331                 | 2,133,877                              | 906,454                                       | 240,000          | 512,644         | 752,644      | 1.20                  | 10,210,000  |

## Footnote:

<sup>1</sup> 2002 was the first fiscal year for the Refunding of the Water Utility revenue bonds.<sup>2</sup> 2003 was the first fiscal year for the Port revenue bond.<sup>3</sup> 2005 was the first fiscal year for the Hospital revenue bond.<sup>4</sup> 2008 was the first fiscal year for the Harbor revenue bond.

Source: The City and Borough of Juneau Comprehensive Annual Financial Reports.

## Public School Enrollment Correlation to Population (Unaudited)



□ Population

▨ Public School Enrollment



Demographic and Economic Statistics  
(Unaudited)*Last Ten Fiscal Years*

| <u>Fiscal<br/>Year</u> | <u>Population</u> | <u>Personal<br/>Income</u> | <u>Per<br/>Capita<br/>Personal<br/>Income</u> | <u>Median<br/>Age</u> | <u>Public<br/>School<br/>Enrollment</u><br>** | <u>University<br/>Enrollment</u> | <u>Unemployment<br/>Rate</u> |
|------------------------|-------------------|----------------------------|---|-----------------------|---|----------------------------------|------------------------------|
| 2001                   | 30,903            | \$ 1,093,502,655           | 35,385  | 36.4                  | 5,494   | 2,348                            | 4.7%                         |
| 2002                   | 30,903            | 1,109,139,573              | 35,891  | 36.5                  | 5,608   | 2,305                            | 5.4%                         |
| 2003                   | 30,981            | 1,198,592,928              | 38,688  | 36.8                  | 5,543   | 2,124                            | 6.0%                         |
| 2004                   | 31,283            | 1,122,298,214              | 35,876  | 37.4                  | 5,465   | 2,175                            | 6.0%                         |
| 2005                   | 30,966            | 1,198,446,132              | 38,702  | 37.9                  | 5,351   | 2,293                            | 4.8%                         |
| 2006                   | 31,341            | 1,336,380,240              | 42,640  | 38.8                  | 5,273   | 2,789                            | 4.9%                         |
| 2007                   | 30,737            | 1,043,951,468              | 33,964  | 35.3                  | 5,215   | 2,955                            | 4.4%                         |
| 2008                   | 30,988            | 1,063,570,136              | 34,322  | 35.3                  | 5,109   | 2,046                            | 5.4%                         |
| 2009                   | 30,711            | 1,024,550,170              | 33,361  | 38.0                  | 5,036   | 2,117                            | 5.6%                         |
| 2010                   | *30,711           | N/A                        | N/A   | N/A                   | 5,065   | 2,560                            | N/A                          |

\* The population number is waiting for US Census Report

\*\* This column has been adjusted to agree with the Alaska Department of Education and Early Development counts as of October 1st of the School Year.

Sources: Research and Analysis, Bureau of Economic Analysis, Regional and Local Estimates, City and Borough Department of Community Development, Juneau School District, University of Alaska Southeast, Alaska Department of Labor and Workforce Analysis.

## CITY AND BOROUGH OF JUNEAU

Principal Employers  
(Unaudited)*Last Calendar Year and Nine Years Ago*

| <u>Employers</u>                  | <u>2009</u>      |             | <u>Total<br/>Percentage of<br/>Juneau<br/>Employment</u> |
|-----------------------------------|------------------|-------------|--|
|                                   | <u>Employees</u> | <u>Rank</u> |  |
| State of Alaska                   | 4,221            | 1           | 24.08%   |
| Federal Government                | 832              | 2           | 4.75%  |
| Juneau School District            | 689              | 3           | 3.93%  |
| Juneau City and Borough           | 532              | 4           | 3.04%  |
| University of Alaska Southeast    | n/a              | 5           | n/a  |
| Bartlett Regional Hospital        | 388              | 6           | 2.21%  |
| Hecla Greens Creek Mining Company | n/a              | 7           | n/a  |
| Fred Meyers Stores Inc            | n/a              | 8           | n/a  |
| Reach Inc                         | n/a              | 9           | n/a  |
| Central Council Tlingit & Haida   | n/a              | 10          | n/a  |
| Alaska Airlines                   | -                | -           | -  |
| Total                             | <u>6,662</u>     |             | <u>38.01%</u>  |

Source Alaska Department of Labor - Research and Analysis

n/a the State, by law, is not allowed to give regional employment numbers.

The employee number is the average for the calendar year.



| 2000      |      |  |
|-----------|------|--|
| Employees | Rank | Total<br>Percentage of<br>Juneau<br>Employment |
| 4,288     | 1    | 25.47%   |
| 876       | 2    | 5.20%  |
| 582       | 3    | 3.46%  |
| 523       | 4    | 3.11%  |
| n/a       | 5    | n/a  |
| 259       | 6    | 1.54%  |
| n/a       | 7    | n/a  |
| n/a       | 8    | n/a  |
| -         | -    | -  |
| n/a       | 9    | n/a  |
| n/a       | 10   | n/a  |
| 6,528     |      | 38.78%   |

## CITY AND BOROUGH OF JUNEAU

Mathematical Demographic and Economic Statistics  
(Unaudited)*Last Ten Calendar Years*

| Year | Population  |                                   |                    |                                   |                                     |                                   |
|------|-------------|-----------------------------------|--------------------|-----------------------------------|-------------------------------------|-----------------------------------|
|      | U.S.        | Change<br>from<br>Prior<br>Period | State of<br>Alaska | Change<br>from<br>Prior<br>Period | City<br>and<br>Borough<br>of Juneau | Change<br>from<br>Prior<br>Period |
| 2000 | 282,192,162 | 3.5%                              | 626,932            | 0.8%                              | 31,262                              | 1.3%                              |
| 2001 | 285,102,075 | 1.0%                              | 633,630            | 1.1%                              | 30,903                              | (1.1%)                            |
| 2002 | 287,941,220 | 1.0%                              | 643,786            | 1.6%                              | 30,903                              | 0.0%                              |
| 2003 | 290,788,976 | 1.0%                              | 648,280            | 0.7%                              | 30,981                              | 0.3%                              |
| 2004 | 293,655,404 | 1.0%                              | 655,435            | 1.1%                              | 31,283                              | 1.0%                              |
| 2005 | 298,212,900 | 1.6%                              | 663,661            | 1.3%                              | 30,966                              | (1.0%)                            |
| 2006 | 301,000,000 | 0.9%                              | 670,053            | 1.0%                              | 31,341                              | 1.2%                              |
| 2007 | 301,621,157 | 0.2%                              | 676,987            | 1.0%                              | 30,737                              | (1.9%)                            |
| 2008 | 304,059,724 | 0.8%                              | 686,293            | 1.4%                              | 30,988                              | 0.8%                              |
| 2009 | 310,511,000 | 2.1%                              | 698,473            | 1.8%                              | 30,711                              | (0.9%)                            |

Sources: U.S. Census Bureau for the U.S. population 2004-2000 from the 2000 Census and 1995 to 1999 from the 1990 Census, Alaska Department of Labor and Workforce Analysis, Research and Analysis, Bureau of Economic Analysis, Regional and Local Estimates.

Per Capita Personal Income

| U.S.   | State of<br>Alaska | City<br>and<br>Borough<br>of Juneau | State<br>as a<br>Percentage<br>of U.S. | City<br>as a<br>Percentage<br>State |
|--------|--------------------|-------------------------------------|--|-------------------------------------|
| 29,676 | 29,845             | 34,762                              | 100.6%                                 | 116.5%                              |
| 30,472 | 30,575             | 35,385                              | 100.3%                                 | 115.7%                              |
| 30,832 | 30,804             | 35,891                              | 99.9%                                  | 116.5%                              |
| 31,632 | 31,472             | 38,688                              | 99.5%                                  | 122.9%                              |
| 32,937 | 34,000             | 35,876                              | 103.2%                                 | 105.5%                              |
| 34,586 | 35,433             | 38,702                              | 102.4%                                 | 109.2%                              |
| 36,276 | 37,271             | 42,640                              | 102.7%                                 | 114.4%                              |
| 38,611 | 40,352             | 33,964                              | 104.5%                                 | 84.2%                               |
| 39,751 | 43,321             | 34,322                              | 109.0%                                 | 79.2%                               |
| 39,138 | 42,603             | 33,361                              | 108.9%                                 | 78.3%                               |

# City and Borough of Juneau

## Employment Statistics Private versus Public (Unaudited)



Based on information in Employment Statistics presented on the following page.

Employment Statistics  
(Unaudited)*Last Ten Calendar Years*

| <u>Summary of all employment</u> | <u>Calendar year</u> |               |               |               |               |               |               |               |               |               |
|----------------------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                  | <u>2009</u>          | <u>2008</u>   | <u>2007</u>   | <u>2006</u>   | <u>2005</u>   | <u>2004</u>   | <u>2003</u>   | <u>2002</u>   | <u>2001</u>   | <u>2000</u>   |
|                                  |                      |               |               |               |               |               |               | ***           | ***           | ***           |
| Private and public:              |                      |               |               |               |               |               |               |               |               |               |
| Private sector                   | 10,244               | 10,902        | 10,656        | 10,559        | 10,234        | 9,730         | 9,771         | 9,813         | 9,925         | 9,896         |
| Public sector                    | <u>7,284</u>         | <u>7,253</u>  | <u>7,324</u>  | <u>7,470</u>  | <u>7,408</u>  | <u>7,491</u>  | <u>7,692</u>  | <u>7,519</u>  | <u>7,365</u>  | <u>6,937</u>  |
| Total private and public         | <u>17,528</u>        | <u>18,155</u> | <u>17,980</u> | <u>18,029</u> | <u>17,642</u> | <u>17,221</u> | <u>17,463</u> | <u>17,332</u> | <u>17,290</u> | <u>16,833</u> |
| Detail of private sector:        |                      |               |               |               |               |               |               |               |               |               |
| Mining                           | 450                  | 476           | 486           | 457           | 348           | 276           | 273           | 284           | 286           | 291           |
| Construction                     | 742                  | 882           | 877           | 900           | 858           | 757           | 1,025         | 901           | 794           | 770           |
| Manufacturing                    | 275                  | 280           | 284           | 292           | 276           | 263           | 255           | 218           | 209           | 232           |
| Trade, Trans. & Utilities        | 3,314                | 3,618         | 3,372         | 3,266         | 3,153         | 2,981         | 2,872         | 2,916         | 2,998         | 2,973         |
| Information                      | 275                  | 280           | 285           | 301           | 302           | 290           | 307           | 291           | 356           | 351           |
| Finance Activities               | 604                  | 635           | 643           | 627           | 577           | 547           | 537           | 481           | 553           | 569           |
| Professional & Business Svcs.    | 848                  | 872           | 854           | 900           | 923           | 866           | 831           | 824           | 780           | 782           |
| Educational & Health Svcs.       | 1,696                | 1,660         | 1,644         | 1,727         | 1,653         | 1,631         | 1,529         | 1,513         | 1,425         | 1,333         |
| Leisure & Hospitality            | 1,438                | 1,610         | 1,637         | 1,504         | 1,545         | 1,494         | 1,526         | 1,766         | 1,866         | 1,903         |
| Other Services                   | 597                  | 584           | 561           | 573           | 596           | 556           | 557           | 541           | 572           | 570           |
| Miscellaneous                    | <u>5</u>             | <u>5</u>      | <u>13</u>     | <u>12</u>     | <u>3</u>      | <u>69</u>     | <u>59</u>     | <u>78</u>     | <u>86</u>     | <u>122</u>    |
| Total detail of private sector   | <u>10,244</u>        | <u>10,902</u> | <u>10,656</u> | <u>10,559</u> | <u>10,234</u> | <u>9,730</u>  | <u>9,771</u>  | <u>9,813</u>  | <u>9,925</u>  | <u>9,896</u>  |
| Detail of public sector:         |                      |               |               |               |               |               |               |               |               |               |
| Federal                          | 832                  | 837           | 869           | 897           | 938           | 959           | 954           | 891           | 852           | 876           |
| State                            | 4,221                | 4,210         | 4,249         | 4,356         | 4,314         | 4,348         | 4,547         | 4,541         | 4,444         | 4,288         |
| Local                            | <u>2,231</u>         | <u>2,206</u>  | <u>2,206</u>  | <u>2,217</u>  | <u>2,156</u>  | <u>2,184</u>  | <u>2,191</u>  | <u>2,087</u>  | <u>2,069</u>  | <u>1,773</u>  |
| Total detail of public sector    | <u>7,284</u>         | <u>7,253</u>  | <u>7,324</u>  | <u>7,470</u>  | <u>7,408</u>  | <u>7,491</u>  | <u>7,692</u>  | <u>7,519</u>  | <u>7,365</u>  | <u>6,937</u>  |
|                                  |                      |               |               |               |               |               |               | !!!           |               |               |

## Footnote:

\*\*\*Calendar Years 2000-2002 have been updated with the new report system from the Alaska Department of Labor

!!! Updated number to reported numbers from the Alaska Department of Labor

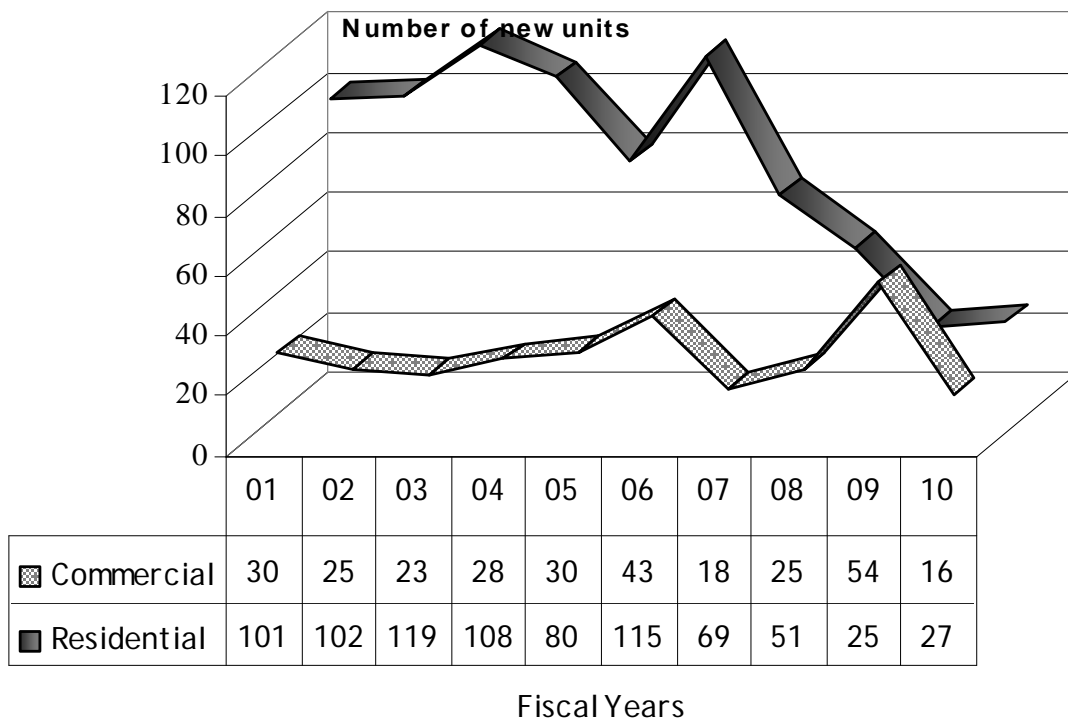
Source: Alaska Department of Labor - Research and Analysis

# City and Borough of Juneau

## New Construction

### Residential & Commercial Units

(Unaudited)



Based on information presented in Construction and Proposed Assessed Valuation on the opposite page.



Construction and Proposed Assessed Valuation  
(Unaudited)*Last Ten Fiscal Years*

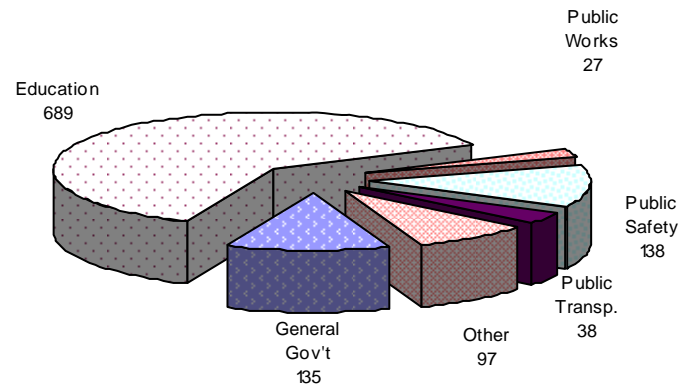
| <u>Fiscal year</u> | <u>Commercial<br/>construction</u> |                           | <sup>2</sup> | <u>Residential<br/>construction</u> |                           | <u>Certified<br/>assessed valuation</u> |                   |
|--------------------|------------------------------------|---------------------------|--------------|-------------------------------------|---------------------------|---|-------------------|
|                    | <u>New units</u>                   | <u>Value <sup>1</sup></u> |              | <u>New units</u>                    | <u>Value <sup>1</sup></u> | <u>Total taxable</u>                    | <u>Exemptions</u> |
| 2001               | 30                                 | \$ 13,112,224             |              | 101                                 | 19,347,717                | 2,322,235,054                           | \$ 8,933,200      |
| 2002               | 25                                 | 11,216,871                |              | 102                                 | 18,037,973                | 2,524,469,910                           | 9,537,400         |
| 2003               | 23                                 | 6,836,691                 |              | 119                                 | 23,051,308                | 2,566,836,739                           | 10,321,000        |
| 2004               | 28                                 | 8,438,904                 |              | 108                                 | 24,538,534                | 2,631,587,389                           | 12,692,900        |
| 2005               | 30                                 | 20,786,412                |              | 80                                  | 20,156,063                | 2,782,585,514                           | 9,276,200         |
| 2006               | 43                                 | 25,551,349                |              | 115                                 | 29,828,630                | 3,244,454,000                           | 38,585,100        |
| 2007               | 18                                 | 48,745,747                |              | 69                                  | 17,573,880                | 3,658,332,295                           | 252,482,400       |
| 2008               | 25                                 | 44,703,881                |              | 51                                  | 11,306,370                | 3,845,256,273                           | 49,047,700        |
| 2009               | 54                                 | 41,877,317                |              | 25                                  | 14,156,982                | 3,964,306,237                           | 25,477,900        |
| 2010               | 16                                 | 13,435,204                |              | 27                                  | 7,641,698                 | 3,933,364,442                           | 25,811,200        |

Footnote:

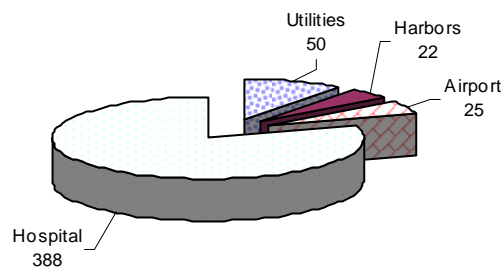
<sup>1</sup> These are only estimated values.<sup>2</sup> Dwelling units only - mobile homes not included.Sources: City and Borough of Juneau, Community Development Department, Buildings Division,  
and Assessor's Office.

# City and Borough of Juneau

## Governmental Operations Employees For Fiscal Year 2010 (Unaudited)



## Enterprise Operations Employees For Fiscal Year 2010 (Unaudited)



Number of Full-Time Equivalent Employees by Function  
(Unaudited)

As of June 30, 2010

| Governmental operations       | Full-time Equivalent Employees |              |              |              |              |              |              |              |              |              |
|-------------------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                               | 2010                           | 2009         | 2008         | 2007         | 2006         | 2005         | 2004         | 2003         | 2002         | 2001         |
| Governmental operations:      |                                |              |              |              |              |              |              |              |              |              |
| General government:           |                                |              |              |              |              |              |              |              |              |              |
| Mayor and Assembly            | 9                              | 9            | 9            | 9            | 9            | 9            | 9            | 9            | 9            | 9            |
| Attorney                      | 9                              | 9            | 9            | 9            | 9            | 9            | 9            | 10           | 10           | 10           |
| City manager's office         | 8                              | 8            | 9            | 8            | 8            | 8            | 7            | 7            | 8            | 7            |
| City clerk                    | 3                              | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Human Resources               | 4                              | 4            | 4            | 5            | 5            | 5            | 5            | 5            | 5            | 5            |
| Lands and resource management | 3                              | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Data processing               | 13                             | 12           | 12           | 12           | 12           | 11           | 11           | 11           | 10           | 10           |
| Insurance                     | 5                              | 5            | 5            | 4            | 3            | 3            | 3            | 3            | 3            | 3            |
| Finance                       | 46                             | 46           | 47           | 47           | 46           | 45           | 47           | 47           | 47           | 46           |
| Engineering                   | 35                             | 37           | 37           | 37           | 35           | 32           | 29           | 29           | 27           | 27           |
| Total general government      | <u>135</u>                     | <u>134</u>   | <u>136</u>   | <u>135</u>   | <u>131</u>   | <u>126</u>   | <u>124</u>   | <u>125</u>   | <u>123</u>   | <u>121</u>   |
| Eaglecrest                    | 7                              | 7            | 7            | 6            | 6            | 8            | 8            | 8            | 7            | 7            |
| Libraries                     | 21                             | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 21           |
| Recreation                    | 43                             | 42           | 43           | 42           | 40           | 45           | 41           | 41           | 36           | 32           |
| Social Services               | -                              | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Community development         | 26                             | 28           | 27           | 25           | 25           | 25           | 25           | 25           | 25           | 24           |
| Public Safety:                |                                |              |              |              |              |              |              |              |              |              |
| Police                        | 94                             | 93           | 93           | 92           | 88           | 88           | 87           | 90           | 87           | 82           |
| Fire                          | 44                             | 44           | 43           | 42           | 41           | 42           | 43           | 43           | 42           | 39           |
| Total public safety           | <u>138</u>                     | <u>137</u>   | <u>136</u>   | <u>134</u>   | <u>129</u>   | <u>130</u>   | <u>130</u>   | <u>133</u>   | <u>129</u>   | <u>121</u>   |
| Public works                  | 27                             | 27           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 29           |
| Public transportation         | 38                             | 35           | 35           | 35           | 35           | 33           | 34           | 20           | 32           | 25           |
| Total government operations   | <u>435</u>                     | <u>431</u>   | <u>431</u>   | <u>424</u>   | <u>413</u>   | <u>414</u>   | <u>409</u>   | <u>399</u>   | <u>399</u>   | <u>380</u>   |
| Enterprise operations:        |                                |              |              |              |              |              |              |              |              |              |
| Utilities                     | 50                             | 50           | 50           | 50           | 50           | 50           | 50           | 50           | 50           | 50           |
| Harbors                       | 22                             | 22           | 22           | 21           | 23           | 20           | 22           | 16           | 16           | 15           |
| Airport                       | 25                             | 24           | 24           | 22           | 22           | 22           | 22           | 22           | 22           | 21           |
| Hospital                      | 388                            | 382          | 368          | 380          | 378          | 362          | 358          | 349          | 351          | 311          |
| Total enterprise operations   | <u>485</u>                     | <u>478</u>   | <u>464</u>   | <u>473</u>   | <u>473</u>   | <u>454</u>   | <u>452</u>   | <u>437</u>   | <u>439</u>   | <u>397</u>   |
| Component Unit:               | <u>689</u>                     | <u>687</u>   | <u>669</u>   | <u>612</u>   | <u>602</u>   | <u>553</u>   | <u>569</u>   | <u>579</u>   | <u>563</u>   | <u>561</u>   |
| Total all operations          | <u>1,609</u>                   | <u>1,596</u> | <u>1,564</u> | <u>1,509</u> | <u>1,488</u> | <u>1,421</u> | <u>1,430</u> | <u>1,415</u> | <u>1,401</u> | <u>1,338</u> |

Source: City and Borough of Juneau, Bartlett Regional Hospital, and Juneau School District payroll offices.

\* A new high school opened in September 2008.

## CITY AND BOROUGH OF JUNEAU

Insurance Coverage  
(Unaudited)

Year ended June 30, 2010

| <u>Specific coverages</u>                           | <u>Coverage limits</u> |  | <u>Policy dates</u>        | <u>Estimated premium</u> | <u>2010 actual cost</u> |
|---|------------------------|--|----------------------------|--------------------------|-------------------------|
| <u>Worker's compensation:</u>                       |                        |  |                            |                          |                         |
| Excess worker's comp                                | \$ 600,000             | SIR per claim                          | July 1, 2009 - Jul 1, 2010 | \$ 90,000                | \$ 114,634              |
|   | 1,000,000              | per employer liability claim           |                            |                          |                         |
| Total worker's compensation                         |                        |  |                            | 90,000                   | 114,634                 |
| <u>Eaglecrest Ski Area:</u>                         |                        |  |                            |                          |                         |
| Commercial general liability                        | 1,000,000              | per occurrence/<br>/10K deductible     | July 1, 2009 - Jul 1, 2010 | 50,000                   | 44,794                  |
|   |                        | excess of \$6Mx\$1M                    | July 1, 2009 - Jul 1, 2010 | 20,000                   | 17,503                  |
| Excess liability                                    |                        | excess of \$3Mx\$7M                    | July 1, 2009 - Jul 1, 2010 | 5,000                    | 6,345                   |
| Total Eaglecrest Ski Area                           |                        |  |                            | 75,000                   | 68,642                  |
| <u>Marina and wharf:</u>                            |                        |  |                            |                          |                         |
| Wharfingers   | 3,000,000              | limit per occurrence                   | July 1, 2009 - Jul 1, 2010 | 49,000                   | 41,400                  |
| Wharfingers   | \$7M x \$3M            | limit 50% excess marine/<br>/terrorism | July 1, 2009 - Jul 1, 2010 | 10,000                   | 9,675                   |
| Marine /Wharf excess                                | \$10M x \$10M          | excess marine liability                | July 1, 2009 - Jul 1, 2010 | 5,000                    | 10,750                  |
| Marine /Wharf excess                                | 1,000,000              | limit per occurrence                   | July 1, 2009 - Jul 1, 2010 | 13,000                   | 20,871                  |
| Combined hull P&I liability                         | \$16 x \$4M            | Limit/excess P & I                     | July 1, 2009 - Jul 1, 2010 | 15,000                   | 11,000                  |
| P&I liability Excess                                | \$3M x \$1M            | limit per occurrence                   | July 1, 2009 - Jul 1, 2010 | 15,000                   | 4,500                   |
| Total Marina and wharf                              |                        |  |                            | 107,000                  | 98,196                  |
| <u>Airport:</u>                                     |                        |  |                            |                          |                         |
| Airport Aviation Liability                          | 200 Million            | limit per occurrence                   | July 1, 2009 - Jul 1, 2010 | 90,000                   | 81,391                  |
| Total Airport                                       |                        |  |                            | 90,000                   | 81,391                  |
| <u>Hospital:</u>                                    |                        |  |                            |                          |                         |
| Professional liability                              | 5,000,000              | limit per occurrence                   | Jan 1, 2009 - Jan 1, 2010  | 539,700                  | 355,909                 |
|   | 100,000                | SIR                                    |                            |                          |                         |
| Professional E&O                                    | 1,000,000              | per claim                              | Jan 1, 2009 - Jan 1, 2010  | 10,300                   | 6,521                   |
| Total Hospital                                      |                        |  |                            | 550,000                  | 362,430                 |
| <u>Fire:</u>  |                        |  |                            |                          |                         |
| Professional Liability MD                           |                        |  | Jan 1, 2009 - Jan 1, 2010  | -                        | 18,906                  |
| Volunteer Firemen's accident<br>& sickness coverage | 250,000                | maximum benefit                        | July 1, 2009 - Jul 1, 2010 | 28,400                   | 10,370                  |
| Total Fire  |                        |  |                            | 28,400                   | 29,276                  |



| <u>Specific coverages</u>      | <u>Coverage limits</u> |                        | <u>Policy dates</u>         | <u>Estimated premium</u> | <u>2010 actual cost</u> |
|--------------------------------|------------------------|------------------------|-----------------------------|--------------------------|-------------------------|
| <u>Finance:</u>                |                        |                        |                             |                          |                         |
| Bonding - public employees     | 1,000,000              | Bond-Treasurer         | Feb 24, 2009 - Feb 24, 2010 | 1,500                    | 1,341                   |
|                                |                        | Bond- Deputy Treasurer | Nov 28, 2009 - Nov 28, 2010 | 2,900                    | 2,616                   |
| Total Finance                  |                        |                        |                             | 4,400                    | 3,957                   |
| <u>Parks &amp; Recreation:</u> |                        |                        |                             |                          |                         |
| Tenant User                    | 1,000,000              | \$500 deductible       | July 1, 2009 - Jul 1, 2010  | 12,000                   | 3,473                   |
| Total Parks & Recreation       |                        |                        |                             | 12,000                   | 3,473                   |
| <u>Areawide:</u>               |                        |                        |                             |                          |                         |
| Property                       | 5 M                    | SIR 100, 000           | July 1, 2009 - Jul 1, 2010  | 300,000                  | 237,380                 |
| General Liability 1st Excess   | 5M                     |                        | July 1, 2009 - Jul 1, 2010  | 87,100                   | 120,113                 |
| General Liability 2nd Excess   | 5 M x 5M               | SIR 250, 000           | July 1, 2009 - Jul 1, 2010  | -                        | -                       |
| General Liability 3rd Excess   | 5M x 10M               | SIR 250, 000           | July 1, 2009 - Jul 1, 2010  | -                        | -                       |
| General Liability 4th Excess   | 5m x 15 M              |                        | July 1, 2009 - Jul 1, 2010  | 410,000                  | 348,236                 |
| Commercial prop                |                        |                        |                             |                          |                         |
| endorsement/ earth moving      |                        |                        | July 1, 2009 - Jul 1, 2010  |                          | -                       |
| Blanket Bond/ Crime Coverage   |                        | renewal                | July 1, 2009 - Jul 1, 2010  | 5,000                    | 6,195                   |
| Total Areawide                 |                        |                        |                             | 802,100                  | 711,924                 |
|                                |                        |                        |                             | \$ 1,758,900             | \$ 1,473,923            |

## CITY AND BOROUGH OF JUNEAU

Capital Asset Statistics and Operating Indicators by Function/Program  
(Unaudited)

Last Ten Fiscal Years

| Function/program                            | 2010     | 2009    | 2008    |
|---|----------|---------|---------|
| <b><u>Streets</u></b>                       |          |         |         |
| Miles of streets                            | 129      | 95      | 95      |
| Miles of sidewalks                          | 27       | 38      | 37      |
| <b><u>Airport</u></b>                       |          |         |         |
| Major airline landings                      | 5,308*   | 5,417   | 5,624   |
| Major airline passengers enplaning          | 265,441* | 257,710 | 284,555 |
| <b><u>Water Services</u></b>                |          |         |         |
| Number of consumers                         | 9,600    | 9,491   | 9,437   |
| Miles of water mains                        | 179      | 179     | 179     |
| Number of fire hydrants                     | 1,300    | 1,300   | 1,300   |
| Number of wells                             | 5        | 5       | 5       |
| Number of reservoirs                        | 9        | 9       | 9       |
| Number of pump stations                     | 9        | 9       | 9       |
| <b><u>Sewer Services</u></b>                |          |         |         |
| Number of customers                         | 8,495    | 8,378   | 8,338   |
| Miles of sanitary sewer                     | 139      | 129     | 129     |
| Number of lift stations                     | 45       | 41      | 41      |
| Number of wastewater treatment plants       | 3        | 3       | 3       |
| Yearly gallonage treated (million)          | 1,267    | 1,267   | 1,308   |
| <b><u>Fire Protection</u></b>               |          |         |         |
| Number of fire alarms                       | 982      | 906     | 982     |
| Number of stations                          | 5        | 5       | 5       |
| Number of volunteer firefighters            | 95       | 90*     | 95      |
| Square footage occupied                     | 57,322   | 57,322  | 57,322  |
| <b><u>Police Protection</u></b>             |          |         |         |
| Reported violent crimes                     | N/A      | 709     | 694     |
| Number of stations                          | 1        | 1       | 1       |
| Square footage occupied                     | 32,000   | 32,000  | 32,000  |
| <b><u>Eaglecrest</u></b>                    |          |         |         |
| Number of skier visits                      | N/A      | N/A     | N/A     |
| <b><u>Parks, Recreation and Culture</u></b> |          |         |         |
| Number of Recreation Service Parks          | 35       | 36      | 36      |
| Total acres                                 | 481      | 481     | 481     |
| Number of Natural Area Parks                | 81       | 71      | 71      |
| Total acres                                 | 4,139    | 4,139   | 4,139   |
| Number of convention centers                | 1        | 1       | 1       |
| <b><u>Hospital</u></b>                      |          |         |         |
| Hospital admissions                         | 2,285    | 2,240   | 2,311   |
| Number of beds                              | 71       | 71      | 71      |
| Square footage occupied                     | 194,828  | 194,828 | 194,828 |

Sources: Public Works Department, Airport, Fire, Police, Eaglecrest, Parks and Recreation and the Hospital.

\* Corrected information



| 2007      | 2006    | 2005    | 2004    | 2003    | 2002    | 2001    |
|-----------|---------|---------|---------|---------|---------|---------|
| 95        | 93      | 93      | 89      | 87      | 82      | 94      |
| 37        | 34      | 33      | 33      | 32      | 28      | 30      |
| 4,968     | 4,945   | 5,081   | 4,838   | 4,617   | 4,656   | 4,709   |
| 296,834 * | 288,682 | 281,870 | 257,247 | 249,994 | 248,492 | 258,224 |
| 9,392     | 9,328   | 9,221   | 9,319   | 9,096   | 8,948   | 8,726   |
| 179       | 176     | 171     | 168     | 168     | 168     | 168     |
| 1,298     | 1,269   | 1,366   | 1,352   | 1,350   | 1,350   | 1,350   |
| 5         | 5       | 5       | 5       | 5       | 5       | 5       |
| 9         | 9       | 9       | 9       | 9       | 9       | 9       |
| 9         | 9       | 9       | 9       | 9       | 9       | 9       |
| 8,299     | 8,283   | 8,223   | 8,339   | 8,186   | 8,043   | 7,541   |
| 129       | 129     | 125     | 125     | 125     | 125     | 125     |
| 41        | 39      | 39      | 39      | 39      | 39      | 39      |
| 3         | 3       | 3       | 3       | 3       | 3       | 3       |
| 1,437     | 1,366   | 1,218   | 1,344   | 1,314   | 1,281   | 1,309   |
| 1,025     | 1,001   | 1,003   | 909     | 829     | 814     | 614     |
| 5         | 5       | 5       | 5       | 5       | 5       | 5       |
| 90        | 153     | 107     | 75      | 88      | 80      | 100     |
| 57,322    | 57,322  | 57,322  | 57,322  | 57,322  | 57,322  | 57,322  |
| 652       | 611     | 565     | 580     | 577     | 525     | 507     |
| 1         | 1       | 1       | 1       | 1       | 1       | 1       |
| 32,000    | 32,000  | 32,000  | 32,000  | 32,000  | 32,000  | 32,000  |
| N/A       | N/A     | N/A     | 46,633  | 26,044  | 47,102  | 28,434  |
| 36        | 27      | 27      | 27      | 27      | 27      | 27      |
| 481       | 479     | 479     | 479     | 479     | 479     | 479     |
| 71        | 76      | 76      | 76      | 76      | 75      | 75      |
| 4,139     | 3,085   | 3,085   | 3,085   | 3,085   | 2,938   | 2,938   |
| 1         | 1       | 1       | 1       | 1       | 1       | 1       |
| 2,163     | 2,167   | 2,162   | 2,139   | 2,424   | 2,149   | 2,700   |
| 71        | 71      | 71      | 71      | 71      | 71      | 71      |
| 194,828   | 143,833 | 143,833 | 143,833 | 135,095 | 130,111 | 130,111 |

## CITY AND BOROUGH OF JUNEAU

Parks, Recreation and Culture Operating Indicators by Function/Program  
(Unaudited)

Last Ten Fiscal Years

| Function/program                         | 2010      | 2009      | 2008      |
|--|-----------|-----------|-----------|
| <u>Zach Gordon Youth Center</u>          |           |           |           |
| Yearly attendance - youth                | 36,102    | 21,547    | 22,554    |
| Yearly attendance - adult                | 3,296     | 3,106     | 4,681     |
| <u>Augustus Brown Swimming Pool</u>      |           |           |           |
| Total attendance per year                | 91,696    | 97,295    | 90,671    |
| <u>Treadwell Ice Arena</u>               |           |           |           |
| Attendance - ice                         | 44,991    | 44,537    | 50,226    |
| Attendance - summer                      | 46        | 81        | 88        |
| Attendance - August ice                  | 1,987     | 1,978     | 1,809     |
| <u>Juneau Douglas City Museum</u>        |           |           |           |
| Yearly attendance                        | 20,071    | 20,620    | 22,746    |
| <u>Areawide Recreation</u>               |           |           |           |
| Number of participants - youth           | 1,458     | 1,094     | 1,903     |
| Number of participants - adult           | 1,482     | 1,363     | 1,371     |
| Mt. Jumbo: attendance - youth            | 3,321     | 3,780     | 3,407     |
| attendance - adult                       | 3,802     | 4,691     | 5,404     |
| Terry Miller Gym: attendance - youth     | 350       | 15        | 45        |
| attendance - adult                       | 75        | 3         | 123       |
| <u>Scholarships</u>                      |           |           |           |
| Number of participants served            | 241       | 230       | 244       |
| Dollar amount expended                   | \$ 13,577 | \$ 12,839 | \$ 14,572 |
| <u>Centennial Hall Convention Center</u> |           |           |           |
| Yearly attendance                        | 68,000    | 91,240    | 61,000    |
| Number of dark days                      | 49        | 44        | 38        |
| <u>Landscape Maintenance</u>             |           |           |           |
| Number of annuals planted                | 17,872    | 17,872    | 17,872    |
| Square feet of perennials                | 17,370    | 17,370    | 17,370    |
| Acres of turf                            | 23.10     | 23.10     | 23.10     |
| <u>Park Maintenance</u>                  |           |           |           |
| Number of parks/recreation areas         | 35        | 36        | 36        |
| Number of sports fields                  | 24        | 24        | 24        |
| Number of picnic areas                   | 11        | 11        | 11        |
| Number of playgrounds                    | 15        | 15        | 15        |

Sources: Parks and Recreation

\* Numbers that were updated by Parks and Recreation

\*\*This program did not start until August 2007, so was in wrong fiscal year.





| 2007     | 2006      | 2005      | 2004      | 2003      | 2002      | 2001     |
|----------|-----------|-----------|-----------|-----------|-----------|----------|
| 24,450   | 21,275    | 20,851    | 21,022    | 20,888    | 20,882    | 22,585   |
| 4,086    | 4,675     | 4,734     | 4,537     | 4,342     | 4,510     | 4,506    |
| 97,000   | 101,645   | 73,613    | 72,036    | 75,448    | 73,158    | 83,664   |
| 51,129   | 52,149    | 48,036    | 45,613    | 26,115    | -         | -        |
| 305      | 323       | 572       | 414       | -         | -         | -        |
| - **     | -         | -         | -         | -         | -         | -        |
| 20,888   | 19,429    | 22,993    | 20,665    | 18,274    | 18,400    | 16,994   |
| 2,002 *  | 2,091     | 1,679     | 2,021     | 2,236     | 2,412     | 2,606    |
| 1,347    | 1,377     | 1,323     | 1,390     | 1,417     | 1,495     | 1,505    |
| 3,045    | 3,315     | 3,734     | 2,487     | -         | 3,828     | 4,778    |
| 5,253    | 5,136     | 4,644     | 4,558     | -         | 4,934     | 5,317    |
| 64       | -         | 244       | 27        | -         | 288       | 390      |
| 310      | 462       | 311       | 831       | -         | 746       | 658      |
| 234 *    | 230       | 194       | 192       | 206       | 220       | 158      |
| \$ 9,428 | \$ 11,238 | \$ 11,996 | \$ 12,678 | \$ 11,642 | \$ 12,100 | \$ 7,200 |
| 63,000   | 71,443    | 60,000    | 56,472    | 59,297    | 82,309    | 75,945   |
| 36       | 50        | 41        | 67        | 38        | 72        | 82       |
| 16,466   | 16,059    | 15,306    | 14,832    | 14,832    | 14,832    | 14,832   |
| 17,370   | 17,370    | 17,370    | 15,370    | 15,370    | 15,370    | 15,640   |
| 23.10    | 23.10     | 23.10     | 23.10     | 23.10     | 23.10     | 24.10    |
| 36       | 27        | 27        | 27        | 27        | 27        | 27       |
| 25       | 25        | 25        | 25        | 24        | 24        | 24       |
| 11       | 11        | 11        | 10        | 10        | 9         | 9        |
| 15       | 14        | 14        | 14        | 14        | 14        | 14       |



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