City and Borough of Juneau, Alaska

Biennial Budget

Adopted Fiscal Year 2004

Year 2 of the FY03/FY04 Biennial Budget

BIENNIAL BUDGET

ADOPTED FISCAL YEAR FY04
YEAR 2 OF THE FY03/FY04 BIENNIAL BUDGET

City and Borough of Juneau Assembly

Sally Smith
Mayor

Jim Powell, *Chair*
Assembly Finance Committee

Jeannie Johnson, *Deputy Chair*
Assembly Member

Randy Wanamaker
Assembly Member

Ken Koelsch
Assembly Member

Marc Wheeler
Assembly Member

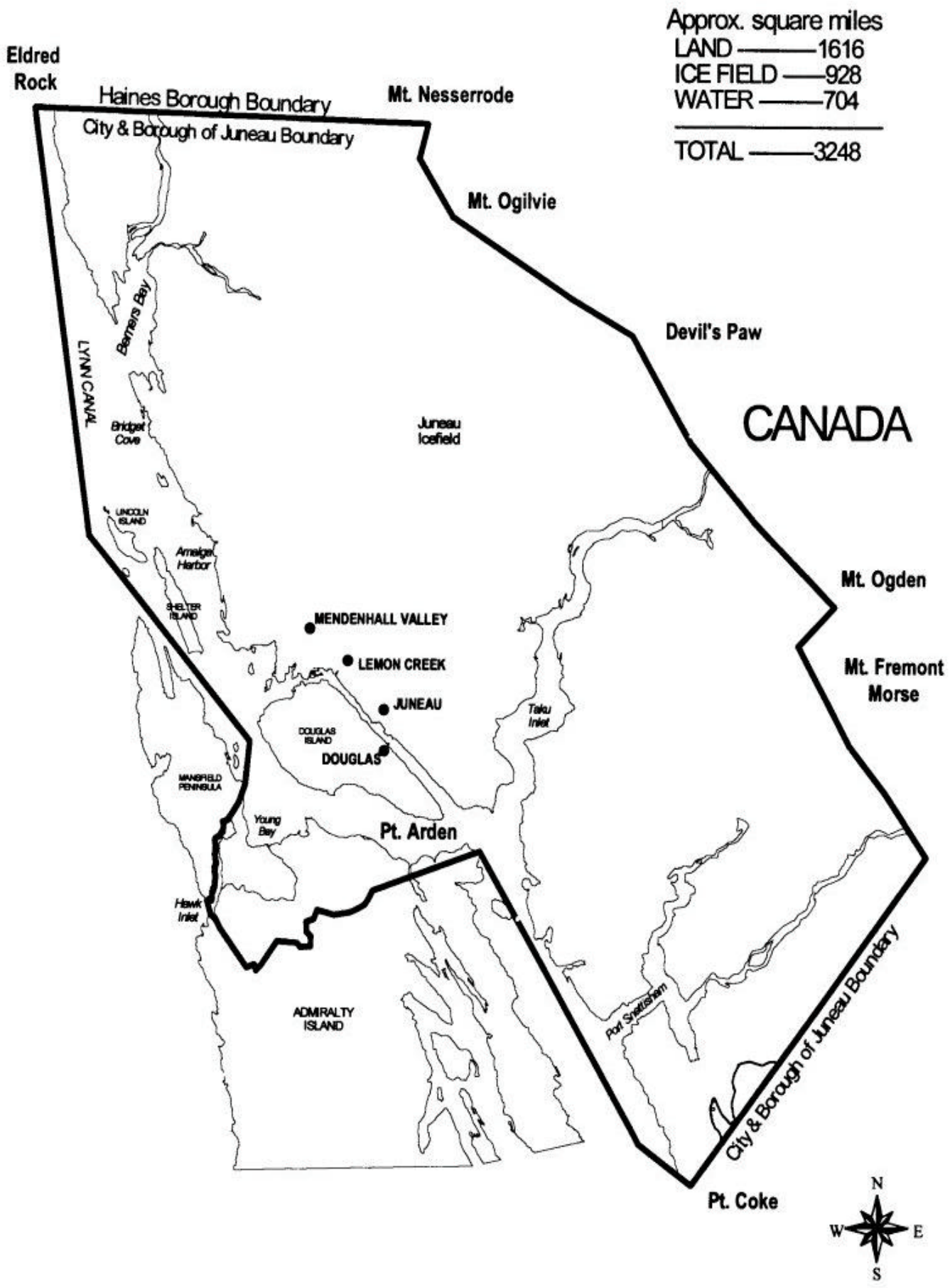
Merrill Sanford
Assembly Member

Dale Anderson
Assembly Member

Stan Ridgeway
Assembly Member

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

VICINITY MAP


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

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

The "City of Juneau" was incorporated and became Alaska's state capital in 1900.

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

The "City of Douglas" was incorporated in 1902.

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

- The City of Juneau was established as a home-rule city in October 1960.

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

- The greater Juneau Borough was incorporated as a first class borough on September 30, 1963.

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

- The City of Douglas was established as a home-rule city in October 1966.

  ① The City of Douglas Council consisted of six Councilmen and the Mayor.
  ② Boundaries of the City of Douglas remained as previously established.

- The City and Borough of Juneau was incorporated as a unified City and Borough on July 1, 1970.

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area	3,248 square miles
Population	30,903

Employment and Economy

Public sector employment	7,363
Private sector employment	9,923
Unemployment	4.8%
Gross Business Sales by category (in thousands of dollars)	
Real estate	$ 43,391
Contractors	$ 133,983
Liquor and restaurant	$ 74,244
Retail sales – general	$ 154,241
Foods	$ 108,631
Transportation and freight	$ 126,598
Professional services	$ 152,858
Retail sales – specialized	$ 123,621
Automotive	$ 88,259
Other	$ 230,234

Streets

Miles of streets	82
Miles of sidewalks	28
Catch-basins	1,852
Miles of drainage ditches	94
Number of street signs	1,842

Water Services

Number of consumers	8,948
Miles of water mains	168
Number of fire hydrants	1,350
Number of wells	5
Number of reservoirs	9
Number of pump stations	9

Sewer Services

Number of customers	8,043
Miles of sanitary sewer	125
Number of lift stations	39
Number of wastewater treatment plants	3
Average yearly gallonage treated	1,281.3 million

Fire Protection

Number of stations	5
Number of firefighters	33
Number of volunteer firefighters	80

Police Protection

Number of stations	1
Number of police officers	47
Number of community service officers	5

COMMUNITY PROFILE

Parks, Recreation, and Culture

Number of recreation service parks	29
Total acres	479
Number of natural area parks	75
Total acres	2,938
Number of convention centers	1
Number of swimming pools	1
Number of ski areas	1
Number of youth centers	2
Number of golf courses (when the tide is out)	1
Number of harbors	
Private	3
Public	4
Number of 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, 2002.

FY04 BUDGET SCHEDULE

November 2002	Revenue projections, staffing projections, health benefit projections, fleet replacement estimates, building maintenance charges, building lease costs, and other non-departmental expenditures were prepared.
December 21	Budget preparation instructions were delivered to the departments.
January 2003	Departments prepared their operating budget requests.
February	Departmental budget requests were submitted to the Manager's Office. As requests were submitted they were reviewed by Finance Department staff for accuracy and reasonableness.
February-March	Budget meetings were held between the Manager's Office and each department to discuss and review the departmental request.
April 01	The School District submitted their proposed FY04 budget to the Assembly on or before this date.
April 09	The date the Manager's FY04 Revised Biennial Operating Budget was delivered to the Assembly.
April 14	Introduced the FY04 Appropriating Ordinances at the Regular Assembly meeting.
April 9 to June 15	The Assembly Finance Committee meets every Wednesday evening from 5:00 to 7:00 p.m. in the Assembly Chambers to review the Manager's proposed budget.
April 28	Regular Assembly Meeting: public hearings on the proposed FY04 budget ordinances and to indicate the amount to be made available for School District support.
May 28	Assembly Board of Equalization (BOE) hears the 2003 property assessment appeals.
June 1	The date the Assessor certifies the real and personal property assessment roll.
June 9	**Adopted** the- FY04 operating budget, FY04 capital improvement program budget, and 2003 property tax mill levy
July 01	The date property tax statements will be mailed.
July 28	The budget adopted on June 9 was revised in response to reductions in State support.
July 01 to June 30	July 01, 2003 to June 30, 2004 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 FY04 year up to the amount of the additional revenues identified. Upon declaration by the Assembly that a public emergency exists and describing the emergency in clear and specific terms, the Assembly may make emergency appropriations. Emergency appropriations may be made by resolution and shall be approved by all Assembly members present or by seven or more of the members, which ever is the lesser number.
September 30	The due date for the payment of real and business personal property tax assessments.

BUDGET PHILOSOPHY

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

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

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

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

DISTINGUISHED BUDGET AWARD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City and Borough of Juneau

Alaska

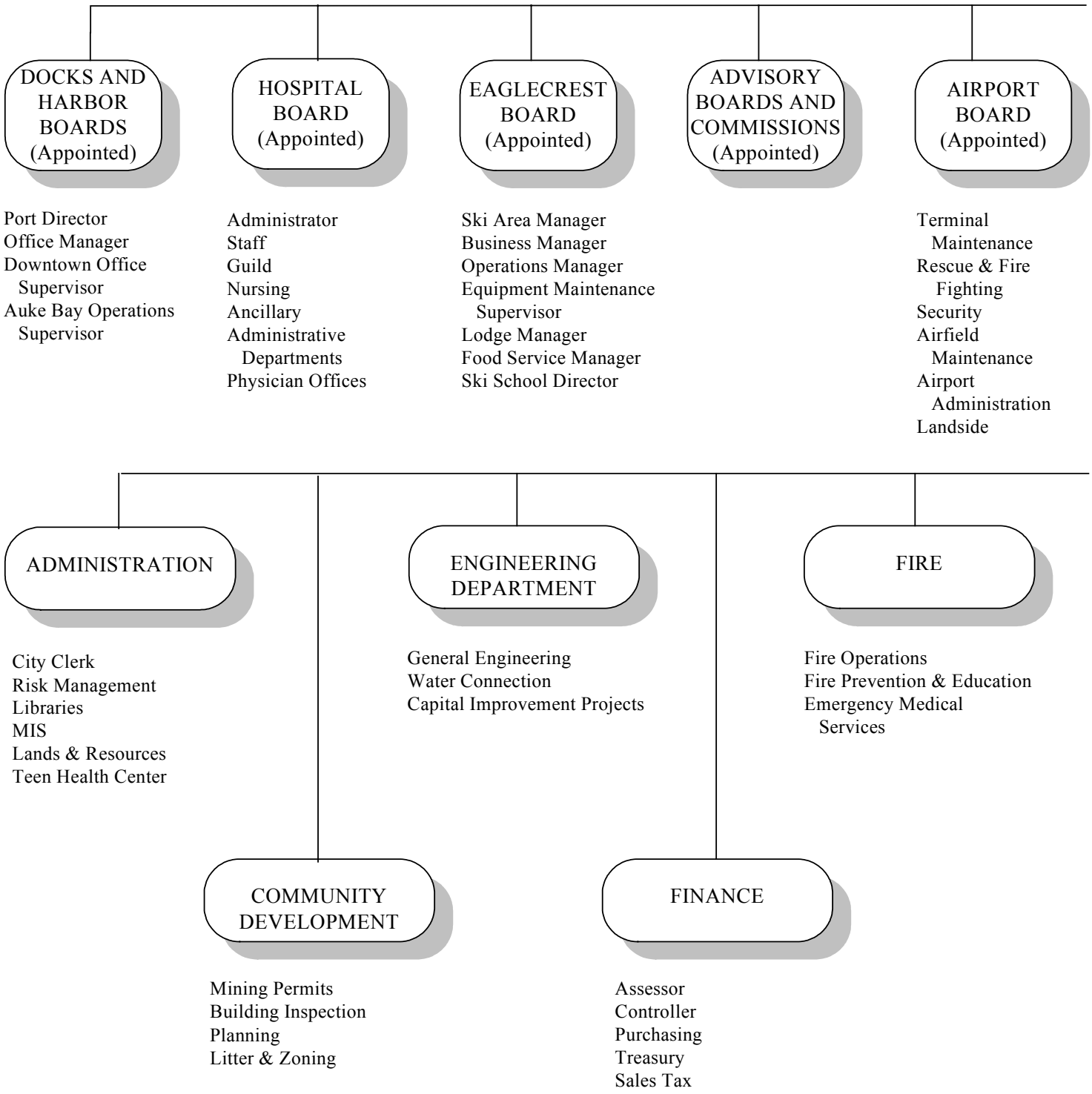
For the Biennium Beginning

July 1, 2002

President Executive Director

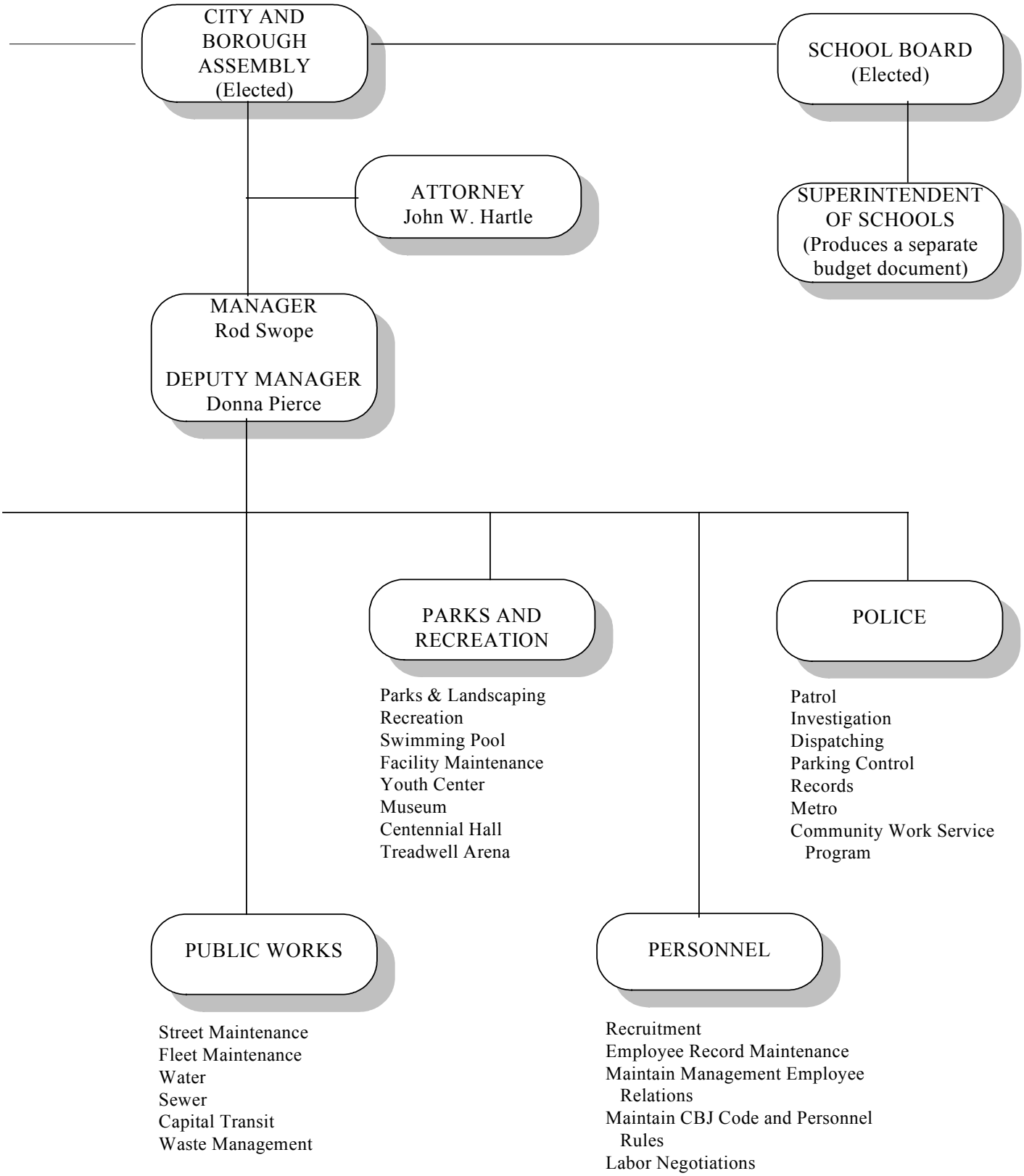
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

structure of the administration.



USER'S GUIDE

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

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

- City Manager's Budget Message – This subsection outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides an overview and summary of the budget process; comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ); and changes in FTE's (full time equivalents).
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

Financial Summaries *(orange top tab)*
This section contains the following comparative schedules for FY02 Actuals, FY03 Amended Budget, FY03 Projected Actuals, FY04 Approved Budget and FY04 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 – FY04 and Changes in Fund Balances Overview (narrative).

Property Assessment and Taxation *(orange top tab)*
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 *(orange top tab)*
This section contains a review of all major revenue sources of the City and Borough of Juneau. Includes narrative and graphs.

Capital Projects *(orange top tab)*
This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY04 and a listing of existing projects.

General Governmental Funds *(orange top tab)*
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 *(all blue and yellow side tabs)*
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 *(orange top tab)*
This section contains the definition of all funds used by the CBJ.

Glossary *(orange top tab)*
This section contains the definition of terms that may be unfamiliar to the reader.

INTRODUCTION TO THE FY04 ADOPTED BUDGET

The City and Borough of Juneau's Charter requires the City Manager to prepare and present to the Assembly, for adoption, a budget that is a complete financial plan for all operations of the municipality, including education, every year. The budgeting process consists of presenting a balanced biennial budget, two one-year periods, every other year with second year follow-ups. The Assembly adopts the first year of the biennial budget and approves the second year. In the second year, the City Manager submits, to the Assembly, revisions (the Revised Budget) to the approved budget. The Assembly (sitting as the Finance Committee) reviews the recommended changes and then adopts the second year budget (Adopted Budget) on or before June 15. The biennial budget process helps improve long-term planning while reducing the staffing resources needed for budget development. The biennial budget process also helps with longer-term budget planning by minimizing second year budget changes. The FY04 Revised Budget was the second year of the FY03/04 Biennial Budget.

The FY04 Revised Budget was submitted to the Assembly on April 7, 2003. Prior to the Budget's adoption on June 9, 2003, the Finance Committee (a subcommittee of the full Assembly) made additional budget revisions. Immediately after adoption of the FY04 budget, the Governor made significant reductions in State operational and capital support to communities. The FY04 adopted budget was immediately reviewed and amended in response to these State support changes. We feel the FY04 Adopted Budget, as amended, is an acceptable balance between service levels and taxation and meets the service needs of the community.

The FY04 Adopted Budget document contains much of the same information that was presented to the Assembly in the FY04 Revised Budget. The adopted budget document does contain updated information on changes to the FY04 Revised Budget. Departmental budget highlights remain unchanged except as noted. However, as stated in the previous paragraph there were substantial changes. The major changes between the FY04 Revised and FY04 Adopted Budgets are described below. This list is a summary of the significant changes and not an all-inclusive listing. To review changes to specific departments, please refer to the individual departmental sections in the budget document.

FY04 Approved to Adopted Budget Changes	**Amount Positive change (Negative change)**
General Government (services funded with property & general sales tax)	
Revenues	
Decrease in Safe Communities and State Shared Revenues, including pass through grant funding	($ 1,020,700)
One-time Federal pass through funding	560,800
Increase in Federal Payment in Lieu of Taxes	97,000
Increases in various user fees, fines & penalties	152,500
Increase in property tax revenues due to assessed value increases and maintaining the operational mill levy at the FY03 rate	338,500
Expenditures	
Net decrease in departmental budgets	$ 329,900
Increase in support to Education	(413,900)
Education	
Revenues	
Increase in State Foundation Funding	$ 1,330,000
Elimination of Wards of State Tuition	(200,000)
Elimination of Learning Opportunity Grants	(513,800)
Increase in support from General Government	413,900

Any changes to Education funding directly affects expenditures dollar for dollar. Each dollar increase or decrease in funding is matched by an increase/decrease in expenditures. Even with what appears to be an increase in funding, it was necessary for the School District to make reductions of over $650,000 in their operating budget.

Other (these changes have no direct impact on general government operations)

Increase in Marine Passenger Fee used to fund Capital Projects	$ 1,638,000
Increase in Bartlett Regional Hospital operating budget funded with user fees	765,900

April 7, 2003

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and the community the FY04 Revised Biennial Operating Budget. This proposed budget, as revised from our conceptually approved second year of the FY03/04 Biennial Budget, maintains the city's current level of service. I am also pleased to say that this proposed budget does not significantly impact existing programs or eliminate any existing staff. This is a fiscally conservative budget. The proposed budget includes a combination of increases and decreases to the operating budget. The increases are necessary to fund some critically needed services. The expenditure decreases and a variety of revenue enhancement measures are being proposed to offset the aforementioned increases. A list of the changes can be found in the *Executive Summary* section of this document.

Overall the FY04 revenue picture turned out to be worse than what we initially projected. A significant potential impact is the Governor's proposed FY04 operating budget. The budget proposes decreases in both local funding support (State Shared Revenue and Safe Communities Programs) and state employee positions. The reductions in local support can easily be measured, however, the impacts from staffing and operating reductions cannot; both will have a direct impact on our operating revenues. Like the Permanent Fund, declines in the stock market as the result of worldwide events have significantly reduced the returns on money we have invested, thus making it necessary to propose some budget and service reductions.

The budget process calls for the City Manager to develop and present a complete balanced two-year budget every other year. In the first year of each two-year budget, the Assembly adopts the first year's budget and approves, in concept, the second year's budget. The FY03 and FY04 Biennial Operating Budget was presented to the Assembly on April 5, 2002. The Assembly adopted the FY03 budget (the first year of the two-year budget period) on June 14, 2002. The conceptually approved FY04 budget has been revised to meet changing fiscal realities, and is now coming back to the Assembly for review and adoption.

NO CHANGE FROM THE REVISED BUDGET

Budget Balancing Issues

Developing the budget is a difficult and delicate process of balancing taxation and fees with community service needs. In developing the FY04 budget, we started with a review of non-departmental revenue and expenditure items, (i.e., items falling outside of specific departmental control). Initial analysis indicated that we would be more than $2 million short in our FY04 operational funding needs. Not included in this initial evaluation were departmental savings that could be brought forward from FY03 and changes in departmental funding requests for FY04. The major budgetary impacts needing to be considered in FY04 included:

The FY04 Biennial Budget was balanced with the use of the Sales Tax Budget Reserve	$430,000
Assessor revised the 2003 assessed real and business personal property values downward	180,000
The Sales Tax Administrator revised the FY03 and FY04 sales tax projections downward	850,000
Governor's proposed FY04 reductions in the State Shared Revenue and Safe Communities programs (28%)	370,000
Treasurer revised FY04 investment income downward	400,000
Addition of a junk vehicle disposal program as directed by the Finance Committee	200,000
Reductions in the School District funding amount under the DEED funding cap	(105,000)
Treasurer projected increases in State and Federal Payment in Lieu of Taxes (PILT) payments	(185,000)
Miscellaneous revenue increases over projections (licenses, permits, fees, fines, and miscellaneous)	(100,000)
Anticipated major FY04 budget impacts	$2,040,000

Over the years we have continued to trim our operational budgets. Each year this has left us with fewer options available to balance the budget and relatively little money left unexpended at the end of the fiscal year. For example, in balancing the FY03/04 Biennial Budget, we elected to not contribute into the Sales Tax Budget Reserve Account and to use the funds that would normally be deposited into the reserve for operations. This in turn leaves fewer budget balancing options available. Budget directions given to the departments included the following.

- Departments were kept informed on our budgetary situation and reminded of the need to continue to operate as conservatively as possible and to keep spending to the absolute minimum. On February 26, 2003, departments were directed to find every savings possible in the remaining months of the fiscal year to lower the deficit for FY04 without significantly impacting services.
- Departments were instructed to prepare their budgets at the absolute minimum funding levels necessary to maintain services.
- Departments were also directed to prepare and submit departmental decrements equal to 2.5% of their tax supported budgets.

A more detailed explanation on budget balancing and incremental increases are presented in the "Executive Summary."

NO CHANGE FROM THE REVISED BUDGET

Cost Containment and Efficiencies

In 1999, when faced with the possibility of very large revenue shortfalls for the FY01/02 Biennial Budget, every city department was directed to engage work groups of employees to examine means to reduce services, increase revenues, or improve efficiencies. The CBJ staff know their operations best and how to produce the most useful recommendations. From these initial work group efforts a number of changes to enhance our operational efficiencies were implemented. The following is a list of some of the budgetary efficiency changes that have been implemented over the past 3 years.

- The Juneau Police Department modified scheduling to place more law enforcement officers in the field during busy times.
- Vehicles and equipment replacement schedules were extended to maximize the use of our fleet vehicles.
- Equipment acquisitions were targeted to more adaptable multiple use equipment (i.e., quick-change backhoe bucket/hammer/compactor). This helps to reduce our needs for outside rentals.
- Implementing more active risk management, including voluntary OSHA inspection/compliance, program.
- Reducing the amount of paperwork and processing for departmental purchasing.
- Implementing use of credit card payments to allow purchasing flexibility and to reduce payment-processing costs.
- Using CBJ employees as trainers for emergency medical, law enforcement, management, and traffic safety training.
- Automating some of our payroll data functions.
- Actively managing our incarceration costs.
- Improving our use of the Internet to distribute documents, forms, packets, and minutes.

- Implementing wastewater treatment process control improvements to reduce power consumption and maintenance costs.
- Collaborating between management and staff to help develop a cost effective, three-tiered health care benefit package.
- Implementing electronic data, voice, and photo transmittal between JPD, Department of Law, and Public Defenders.
- Implemented an internal task force to streamline personnel procedures.
- Presented code revisions to eliminate outdated regulatory requirements.

We are committed to continuing this trend of hard work and cooperation to make our operations as efficient as possible.

The result of our efforts to hold down operational costs allowed for significant operational savings to be rolled over from FY03. Our general governmental departments are anticipating that they will under expend their FY03 budgets by $1.2 million, or about 2.8%, compared to 1.9% for FY02. Many of these spending reductions are not sustainable. They were either one-time opportunities, the result of circumstances that allowed deferral of expenditures, or the result of funds not needed as expected. The deferred replacement of the Library Director and the unexpended budget for snow removal are two notable examples.

Budget Outlook

The City and Borough of Juneau continues to rely heavily on the State operations for our economic base. The Alaska State Legislature has been struggling with developing a long-range financial plan for a number of years. The State has been operating in a deficit position and projections indicate they will exhaust their funding surpluses (Constitutional Budget Reserve) in the next several years, unless a long-range financial solution can be reached. The Governor has proposed a number of budget reductions, which, if adopted, will have a significant impact on local governments. It is inevitable that State funding is going to decrease in the future. Rather than ignoring the inevitable and relying on our budget reserve as a solution, it is imperative that we begin to address the problem now. It will be a challenge, but I feel confident that with hard work and the necessary support from the Assembly, we will be successful.

Another issue we faced this past year was the question of a state legislative move. Every time this issue surfaces, it impacts our economy, and is one of the reasons for the sales tax revenue reduction noted in the chart on page 2. As you know, a significant amount of funding was withdrawn from the Sales Tax Budget Reserve to help defeat this ballot initiative.

Major Revenue Trends

Approximately 70% to 75% of our general operations are funded from property and sale tax revenues. Changes in these revenue sources represent the greatest impacts to our operational budget. While these revenues tend to be stable, they can and are impacted by actual and perceived economic changes, such as a proposal to relocate the capitol. This is especially true with sales tax in that perceived economic concern can result in significant and immediate changes in local buying. Property assessments, on the other hand, are less volatile due to the timing and nature of how property is valued and, of course, actual tax revenues depend upon the mill levy that is set by the Assembly.

Property assessments grew on average from FY90 (calendar 1989 assessments) through FY97 (calendar 1996 assessments) at a rate of 6% to 10% per year. This growth was due to a combination of property valuation increases and new construction. After FY97 (calendar 1996 assessments) the growth in property assessments dropped dramatically. This was due to a significant slowdown in new construction and a flattening in property value growth. The assessed value growth from FY02 to FY03 (the current operating year) was 1.69%, or 0.1% if we remove new construction. The Assessor is projecting the total FY04 (calendar 2003 assessments) growth in assessed values to be between 2.1% to 2.3%. If we exclude new construction, the actual growth estimate (growth in existing property value) drops to 0.6% to 0.8%. It should be noted that increases in property values also come with a direct negative expenditure impact. The State's

NO CHANGE FROM THE REVISED BUDGET
NO CHANGE FROM THE REVISED BUDGET

NO CHANGE FROM THE REVISED BUDGET

educational funding formula includes a provision that requires local governments to contribute 4 mills in Full and True Value (what we could tax, not what we choose to tax) to education, so any increase in property values results in a direct increase in local support to education and a dollar for dollar offsetting reduction in state support to education. *A more detailed explanation of property assessment and taxation is presented in the "Property Assessment and Taxation" section.* Sales tax revenues grew on average from FY90 through FY96 and into early FY97 at a rate between 5% and 9% per year. In May 1997, we started to experience a significant decline in our historical sales tax growth. Between FY98 and FY02 summer sales tax growth dropped to 2% to 4% and winter was flat. The summer quarter growth has been largely supported by significant increases in cruise ship tourism growth. For the FY03 budget, we are projecting total sales tax growth of approximately 1%. This is a 1% reduction from the 2% growth projections used for the FY03/04 Biennial Budget. We have further reduced our FY04 projection down by a net of 2% (1% for FY03 combined with another 1% for FY04). This change was made in anticipation of additional tourism impacts from the war in Iraq, possible concerns regarding the SARS virus, and the Governor's proposed FY04 budget. *Additional sales tax information is presented in the "Major Revenue Analysis" section.*

Another revenue impact for FY04 is the Governor's 100% reduction in the State Shared Revenue and Safe Communities programs. Funding for these programs has been an issue for the past 15 years. The State has gradually reduced the appropriations for local government operating support. In the early to mid 1980's the State provided significant local support to government. During this period the CBJ was receiving up to $10 million in state operating support annually. However, funding for these programs has been a State funding reduction target since FY87. The program revenues we received in FY03 were just under $1.5 million or less than 15% of the amounts received in the 1980s. In response to the Governor's FY04 reductions, we have reduced our revenue projections for State Shared Revenue and Safe Communities by $1,066,000. *Additional information on state revenues can be found in the "Major Revenue Analysis" section.*

Funding for Education

Funding for education is an important responsibility of local government and required by State law. The Assembly must evaluate our education-funding needs equally with other essential governmental functions. Safe streets, parks and recreation programs, effective law enforcement, good libraries, the swimming pool, and well-maintained school buildings all contribute to the well being of our children. In addition, there is a significant amount in the Parks and Recreation budget to maintain school sports fields. Parks and Recreation also pays $75,000 toward community schools in addition to the $123,000 provided in the School District's budget. The Assembly additionally contributes $200,000 toward student activities. This budget contains many components that support children, the largest being the contribution to our school system. The Assembly responded to the District's FY03/FY04 funding request by providing general operating support up to the maximum allowed by state law, plus an additional $261,800 in FY03 for various programs outside the School District's general operations. The Assembly was able to do this as some specific categories of education expenditures are allowed to be funded outside of the operational maximum. The Assembly voted to fund a portion of pupil transportation, food service, and student activities.

On April 1, 2003, the District submitted a revised budget and funding requests for FY04. The table presented below compares school district requested and adopted funding for FY01, FY02 and FY03 and approved and revised funding request for FY04.

	FY01 Request	FY02 Request	FY03 Request	FY04 Request	FY04 Amended Request
Requested Funding – General Operations	$16,824,100	17,276,600	17,731,200	18,067,600	17,865,300
Requested Funding – Outside General Oper.	0	0	835,500	230,400	292,100
Total Funding Requested	16,824,000	17,276,600	18,566,700	18,298,000	18,157,400

The table below shows the actual funding provided to the School District as part of the FY04 Adopted Budget. The State Legislature made several changes in funding to schools. The amount provided under the State Foundation Funding formula was increased from $4,010 per student to $4,169, which increased the State support for to the Juneau School District (JSD) by $1,330,000. This increase in basic need (see *Note 1*) allowed the CBJ to increase their funding under the cap (see *Note 2*) by $305,900. In addition, the CBJ provided $110,000 for funding items outside of the cap.

Although the State legislature increased Foundation Funding, they eliminated funding the Learning Opportunity Grants and Wards of the State and decreased funding for pupil transportation. The reductions amounted to $1.7 million for the JSD, some of which the JSD had anticipated when they submitted their original budget request. However, the additional reductions resulted in the elimination of kindergarten buses (kindergartners leave school 1.5 hours before the other elementary grades) and student activity buses for middle school students in addition to some staff reductions.

	FY01 Adopted	FY02 Adopted	FY03 Adopted	FY04 Approved	FY04 Adopted
Funding to the State funding cap	$16,824,100	17,276,600	17,731,200	17,970,800	18,171,200
Additional Funding, outside State funding cap	-	-	261,800	-	110,000
Total	$16,824,100	17,276,600	17,993,000	17,970,800	18,281,200
Budget Difference from Request	$ -	-	-	(327,200)	123,800
Percentage Funding of Request	100.0%	100.0%	96.9%	98.2%	100.7%

Note 1: Basic need is the minimum amount of funding provided to a school district from the State and the local municipality. It is based on the number based of students adjusted for items such as special and intensive needs students, number of students per school building, and correspondence students.

Note 2: The "cap" is the maximum funding a municipality is allowed to contribute to the local school district. A municipality is allowed to contribute up to 23% of basic need.

The State's education funding formula has resulted in a gradual reduction in the State's proportional percentage of general school district operating funds. The State's education funding formula places a "basic need" cap on the total funding in which the State shares. The State funds the amount between "basic need" and four mills of local full and true property value (full and true property value is equal to the total assessed and optionally exempted real and personal property). Since the value of property changes with growth as well as inflation, this tends to increase the proportional share of local government support while reducing, on a dollar-for-dollar basis, the State's share. In FY86, the CBJ provided the School District with $7,350,000, or 27% of its total operational support. The adopted FY04 operating budget includes $18,281,200 in local funding support. This $10,931,200 or 149% increase in funding has resulted in the CBJ share of educational support climbing to more than 46% of the School District's general operations. So while the CBJ's overall per capita education budget has not materially increased over the last 10 years (10.6%), local funding for education has grown substantially. This growth has had a direct impact on the relationship between the mill levy used for education and used for all other government purposes. The amount appropriated for educational support in FY04 is equal to an areawide mill levy of 7.0, or more than 67% of the general operating property tax levy.

Taxpayer Impacts and the Mill Levy

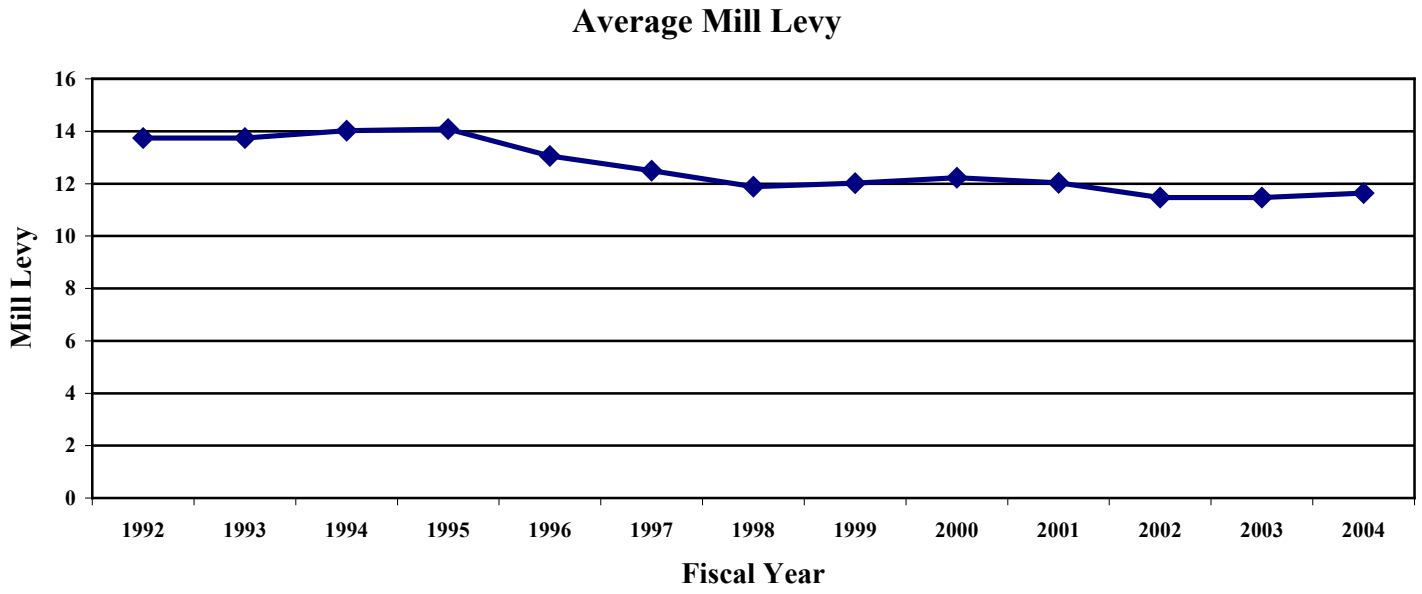
One of the more important issues driving development of the budget is the financial impact to property owners. Property tax levies are a combination of assessed or taxable values times the adopted mill levy. Assessed values are set by the City Assessor at full value, as required by the Charter and State law. Mill levies are set by Assembly action at a level required to fund governmental operations. The assessed value for the 2003 assessment year (the FY04 budget year) is certified to increase by $64.6 million or 2.5% over the 2002 assessment. This increase is due to a combination of increases and decreases in assessed values. 2003 assessed value changes include the following:

- An increase in new construction of $38 million (estimated) or 1.44% in total value (1.56% in real property value), and

- An increase in real property of $61.6 million or 2.4% in total value (2.6% in real property values), and
- A decrease in business personal property of $35 million or 1.3% in total value (14.4% in total business personal property value)

The adopted FY04 Biennial Operating Budget includes a combined overlapping real and personal property tax mill levy of 11.64. This consists of a 10.44 operational mill levy (no change from FY03) and a 1.20 debt service mill levy (up 0.07 mills from FY03). The operational mill levy is restricted by the Charter to a maximum of 12 mills. The difference between the "approved" and "adopted" FY04 mill levies, 0.17 mills or 1.5 %, is the result of voter approved general obligation debt (0.1 mill) and the decision by the Assembly to maintain the operational mill levy at the FY03 level (0.07 mill above the approved budget). We estimate, on average, that property taxpayers (excluding new construction) would see an increase from FY03 of 2.5% in their overall property tax bills due to the increase in debt service requirements and assessed values. It is important to note that real property owners will see a net increase of 4.2% (2.7% due to value increases and 0.6% due to mill levy increases) and business personal property owners will see 15% decrease in their business personal property tax bills. Shown below is a comparison of adopted mill levies for FY01, FY02 and FY03 and the approved and adopted mill levies for FY04.

	FY01 Adopted	FY02 Adopted	FY03 Adopted	FY04 Approved	FY04 Adopted
Operational Mill Levy	10.81	10.20	10.44	10.37	10.44
Debt Service Mill Levy	1.22	1.27	1.03	1.10	1.20
Total Levy	12.03	11.47	11.47	11.47	11.64
Percent Change		(4.7 %)	0.0 %	0.0 %	0.6 %



The graph presented above shows the historical average borough-wide mill levy for the past 10 years. The mill levy represents the Areawide mill including the Roaded and Fire Services Areas.

Excluded from the 2003 property values, noted above, is a 2001 change in the taxation of aircraft. The Assembly elected to shift the taxation of aircraft from an ad valorem property tax to a flat rate property tax. This action decreased property assessment rolls by an estimated at $26 million. *(A more detailed explanation of current and past property assessments and mill levies are contained in the "Property Assessment and Taxation" section of this document.)*

Capital Projects Budget

The CBJ has historically placed significant emphasis on funding needed improvements to community facilities and infrastructure. This biennial budget continues the policy by including more than $13.8 million in FY04 for capital improvement projects. The majority of our capital project funding has historically come from temporary sales tax levies and voter approved general obligation bonding. Voters have consistently supported temporary sales tax levies to fund local improvements. On October 3, 2000, voters approved two temporary tax levies for capital projects.

- A five-year (January 1, 2001 through December 31, 2005) 1% sales tax levy to partially fund a high school renovation, an ice rink and an expansion and improvement for Bartlett Regional Hospital.

- A five-year extension of the existing temporary 3% sales tax that was scheduled to expire on July 1, 2002. The 3% temporary sales tax is used to fund general operations, youth activities fund, and capital projects. We will use 1% of the 3% levy to fund roads, streets, sidewalks and other capital projects. A second 1% of the 3% has been historically allocated between general capital improvement projects, operations, youth activities and deposits into the budget reserve. This biennial budget includes full funding for youth activities and $525,000 in FY03 and $1 million in FY04 for general capital projects, but it does not include a contribution into the Sales Tax Budget Reserve account.

In October 1, 2002, voters approved a $15 million general obligation bond issue to fund the cost of acquiring, constructing and equipping various harbor, utility and park capital improvement projects.

(A more detailed explanation of capital projects is contained in the "Capital Projects" section of this document.)

Growth Management

When addressing these concerns, it is important to distinguish between the various types of services provided by the CBJ and how these services are funded. While all of the services we provide require operational revenues, the sources vary greatly. General governmental functions and local support for education are largely supported through property and sales tax levies while other functions such as the hospital, utilities, airport, and harbor services are funded through user fees. In addition there has been some shift in who provides the service. Due to budget constraints, the state has stopped providing some required local services. Local governments have assumed many of the more critical services. One of the most visible examples of this shift was the elimination of State Trooper law enforcement services in Juneau. The Juneau Police Department ultimately assumed this public safety service. Service shifting has resulted in a significant operational impact to the CBJ that continues to show in the budget.

In FY93, the total operating budget for the Juneau Police Department was $5.16 million. This year's (FY04) $9.37 million Juneau Police Department revised budget includes costs for providing services previously provided by the State. Included in the Law Department's budget is the amount paid for incarcerating prisoners. These costs have increased 690% in the past 15 years ($57,600 in FY87 to more than $425,000 by FY04). It should be noted that staff has worked with the State to contain the growth in incarceration costs, which topped out at $929,000 in 1999. The policy decision to cite offenders under city code rather than state law results in the CBJ's assumption of prosecution, incarceration, and public defense costs.

In responding to concerns of growth in local government, the CBJ's Assembly and management have shown leadership and responsibility in budgetary control. After adjustments for inflation, the CBJ's general government FY03 adopted budget is approximately 2.6% less than the FY93 budget. A portion of this reduction occurred when the Health & Social Services Department was dissolved. The following table (adjusted for inflation using an average of the Seattle and Anchorage CPI) summarizes the overall budgetary changes which have occurred during the past 10 years.

NO CHANGE FROM THE REVISED BUDGET

NO CHANGE FROM THE REVISED BUDGET

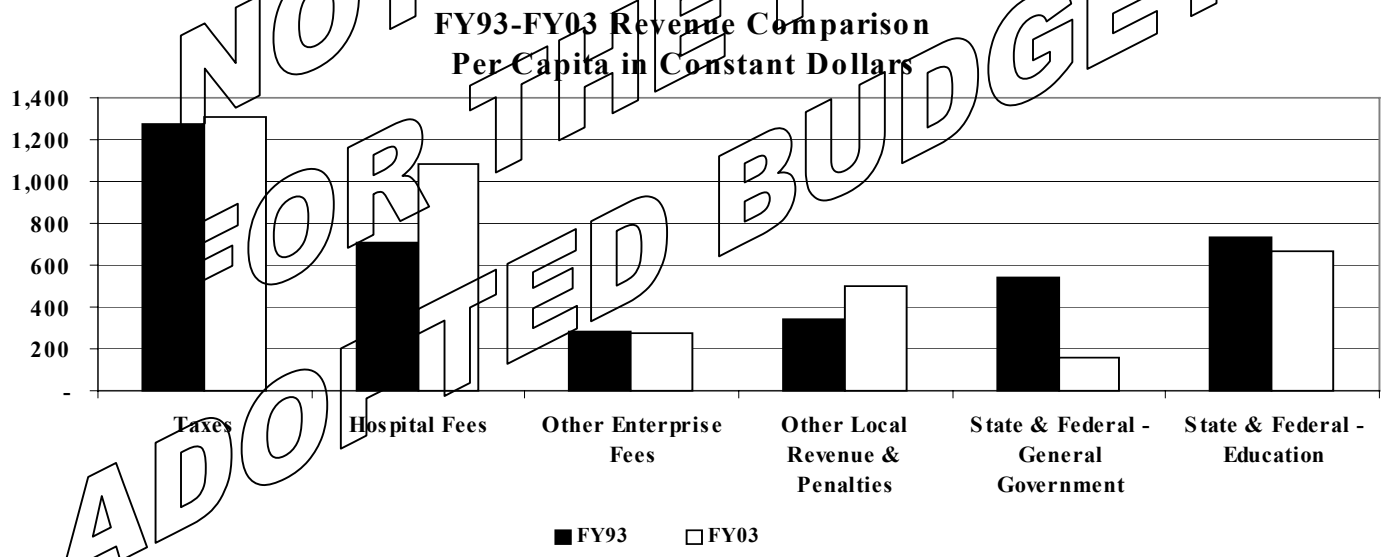
Budgetary Changes FY93 to FY03
In Constant Dollars (in millions)

Service Category	FY93	FY03	% Change
General Government	$ 30.7	$29.9	(2.6%)
Education, including special revenue funds	33.7	37.3	10.6%
Bartlett Regional Hospital	21.7	33.6	54.8%
Other (Enterprise, Eaglecrest, Lands, & Visitor Services)	12.9	14.3	10.8%
Debt Service	10.7	3.1	(71%)
Other (CIP's and LID's)	6.9	11.8	71%
Total	$ 116.6	$ 130.0	11.5%

While these numbers show the change in constant dollars, it is important to take into consideration community growth. During the same period, population has grown from 28,791 in 1993 to 30,903 in 2002, a 7.3% increase for this 10-year period. The per capita general governmental services graph, shown on the following page, takes into consideration the impacts of population changes by displaying, in constant dollars, the per capita actual expenditures for FY93 next to the adopted FY03 budget.

As previously noted, we have seen a cyclical shift in the revenue sources funding the CBJ's core governmental functions. In the late 1970s through the early 1980s, property tax mill levies were decreased as State support increased. Support from the State grew rapidly through the early 1980s. This increase resulted in growth in CBJ's services and budgets while allowing for reductions in the property tax mill levies. In 1986, State support to local governments started declining as the State struggled with sharp reductions in revenues. The State addressed its revenue shortfalls in various ways, one of which was to sharply reduce the amounts appropriated for general local government support (these revenue reductions were in addition to the shifts in services previously noted). Funding for these programs will have declined to just $1.34 million by FY03, a drop of $8.2 million or 86% from its high in FY86. This reduction is equivalent to 3.2 mills or more than 30% of the total FY03 adopted general operating property tax levy.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET



The constant dollar per capita revenue graph, shown above, provides a representation of how our operating revenue sources, including local support for education, has shifted during the past 10 *years.*

CITY MANAGER'S BUDGET MESSAGE

Goals

Each year we strive to improve the process of reviewing and adopting the budget. The comprehensive manner in which the CBJ develops and reviews its budget has allowed it to effectively and proactively respond to fiscal problems. Development of the biennial budget format has greatly helped with the budget and funding process. The biennial format provides for more consistent year-to-year planning, smoother and faster adjustment to fiscal changes, and more discipline in planning and budget control at the department level.

We continue to work to improve our service level accountability. For this year (FY04) the Assembly directed us to move to performance measures that quantify "outcomes" based on a "core services" concept. We worked with staff to identify departmental core services and outcome measures. Our efforts included working on procedures to obtain the data necessary to report the outcome measures. We implemented these new performance measures in this year's (FY04) budget document.

We will continue to look further into the future for budgetary planning in an attempt to anticipate and respond to fiscal changes as quickly as possible. We are also working to identify and quantify the operational and maintenance requirements of proposed capital improvement projects. These impacts, once quantified, will be integrated into our Six-Year Capital Improvement Project Plans, Operating Budget documents, and our long-range planning.

Summary

This revised budget reflects a concerted and effective effort on the part of all CBJ staff to provide a consistent level of service within the constraints of our revenue resources.

Additional budget highlight information can be found in the Executive, Revenue, and Expenditure Summaries and in the individual departmental budget presentation sections.

The CBJ Department Directors and their dedicated staff have all worked hard and with a spirit of cooperation to meet our goals and provide you with a balanced budget. Again, special thanks are due to Donna Pierce, Deputy City Manager; Craig Duncan, Finance Director; Bonnie Chaney, Budget Analyst; Dave Palmer, former City Manager, and the Finance Department staff who have all had a hand in preparing this budget document.

Juneau is a strong community where the citizens have come to expect responsive municipal services, delivered in an efficient manner. Our future looks positive and I am proud of the entire municipal team that has come together to serve our taxpayers and citizens.

Respectfully submitted,

Rod Swope
City & Borough Manager

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

NOTES

This page has been left for notes.

EXECUTIVE SUMMARY

Budget and Budget Balancing Summary

This year, as in the past, departments were directed to submit as conservative a budget as possible while maintaining existing service levels. Prior to providing these initial departmental budget directives, we reviewed operations in an effort identify known or anticipated changes. Our initial review identified approximately $2 million in costs that would need to be addressed in the FY04 revised budget. In preparing a budget to address these anticipated budget impacts and per our standard policy, the City Manager directed departments to maintain a frugal mindset and submit budgets with the minimum funding required to maintain service levels. In support of this directive, we kept departments informed of our budgetary concerns and continued to stress the need to reduce expenses wherever possible.

A second but equally important directive to departments was to immediately reduce spending to the bare essentials in order to maintain service levels. In conjunction with this second directive were directions on preparing departmental FY03 estimated spending and revenue actuals. One of the major funding issues considered in the budget balancing process was the identification of projected savings or additional revenues in the current operating year (FY03) that could be carried forward to assist in funding the following year (FY04). We anticipate departments, in total, will spend in the area of 98% to 99% of their allotted budgets, however, this will vary by department. For example, in mild winter years we would expect to see Streets with significant savings to roll over. While we expect that there will be savings available to carryover, identifying these amounts can be difficult. We are approximately 7 months into the operating year when the current year spending projections are made. Since many of the departments face significant uncertainty in their operational costs, we have to be careful not to project current year spending too conservatively.

This year, in addition to the standard budget review and estimating process, we went back to the departments with a second request to review their FY03 Projected Actuals and to fine-tune their projections. This was to find any anticipated additional savings from purchases that were not absolutely necessary. This included identifying savings that could be directly influenced by a department's actions. Where possible, departments were requested to forgo purchases and leave vacant positions open. This year, departments were very aggressive and responsive in projecting FY03 budget savings. Departments came back with a variety of budget savings proposals that included everything from the cancellation of planned training to leaving a position temporarily vacant in the Library (the director is schedule to retire on April 30, 2003). Departments identified more than $1.28 million (about 2.8%) in projected FY03 budget savings and nearly $500,000 in additional revenues. Departmental budgetary saving from FY03 were significantly above the FY02 budgetary savings rolled over.

Once departmental FY04 budget requests are received (this includes their FY03 budget saving or revenue increases), they are reviewed closely with the goal of meeting the service needs of Juneau residents while holding governmental spending and property taxes to the minimum. Once reviewed (those supported directly or indirectly with general tax dollars, see following page for a listing) the actual budget can be calculated. While these additional carryovers allowed us to fund most of the known or anticipated increases identified early on in the budget process, we still ended up with a deficit. In anticipation of a budget funding shortfall, departments were directed to develop a listing of decrements equal to 2.5% of their FY04 budgets and rate these items as having a minimal, moderate or high impact on their department's ability to continue to provide their same level of service. This request also included a direction to review existing user fees, permit fees, fines and other revenue sources, as well as possible new revenue sources. In response to this directive, departments proposed a total of over $900,000 in decrements and revenue increases. Fortunately, when making final budget balancing decisions it was only necessary to accept $240,000 in cuts, with none being rated as high service impacts. A total of over $550,000 in revenue enhancements were proposed with $516,900 being accepted and recommended in this budget. Included in this total is $290,200 in revenue increases associated with request budget increments of $265,200. In total more than a $1 million in additional accepted budget savings ($300,000 from the second review), budget decrements ($240,000) or revenue increases ($516,900) were provided to help balance the budget.

The Assembly adopted the FY04 budget on June 9, 2003 but later that same week the Governor of Alaska announced reductions in State funding for municipalities. These reductions amounted to over $1 million for the City and Borough of Juneau, including pass through funding for some of the local non-profit social service agencies. A combination of further departmental expenditure reductions ($199,400), additional revenue enhancements ($89,400), use of the Sales Tax Budget

Reserve ($535,000), an unanticipated increase in Federal Payment in Lieu of Taxes ($97,000) and Federal Fiscal Relief pass through from the State ($560,800), allowed us to rebalance the FY04 budget and provide 50% funding to the social service agencies.

The Governor, in addition to the State revenue reductions, increased the Education Foundation Funding formula. This allowed the CBJ to increase its support to Education, under the formula, by $306,000. In addition, the Assembly voted to provide an additional $110,000 in funding outside if the funding formula cap. The funding for both these items was made available by the sources identified in the previous paragraph.

It is important to note that it was necessary, in the second round of decrements precipitated by the Governor's cuts, to reduce staffing levels by 2.13 FTE's. Fortunately, most of the reductions were accomplished by eliminating or reducing vacant positions.

When reviewing the operating budget, it is important to understand that not all of CBJ's departments are funded with general tax dollars (property and sales taxes). A number of departments are fully funded through user fees, special taxes, grants, etc. These departments were not required to submit proposed budget decrements.

The following is a list of departments or functions partially or fully funded with general tax dollars:

Mayor and Assembly	Police	Personnel
Manager's Office	Management Information Systems	Capital Transit
School District	Libraries	General Engineering
Clerk and Election	Community Development	Eaglecrest
Law	Capital City Fire/Rescue	Streets
Finance	Parks and Recreation	Bartlett Regional Hospital (JRU)

The schedule shown on the following page is a summary of changes between the FY04 Approved and the FY04 Adopted Budgets. You will find additional budgetary change details included in each departmental budget sections under the title "Budget Highlight."

EXECUTIVE SUMMARY

FY04 Approved and Adopted Budgets:
(See detailed explanation below and on the next page for noted #'s)

	FY03 Amended	FY04 Approved	FY04 % Change	FY04 Adopted	FY04 % Change
Funding Sources:					
State Support	$ 28,888,100	26,783,000	(7.29)	27,683,600	3.36
Federal Support	6,345,500	5,638,200	(11.15)	5,928,700	5.15
Taxes	60,275,300	61,911,600	2.71	61,449,900	(0.75)
User Fees & Permits	69,122,800	69,907,800	1.14	74,197,700	6.14
Penalties & Fines	1,147,200	1,139,000	(0.71)	1,162,400	2.05
Interest-Investment and A/R	3,365,800	3,759,500	11.70	3,608,700	(4.01)
Property Sales and Rents	3,005,500	2,988,500	(0.57)	3,110,800	4.09
Special Assessments (LIDS)	261,600	256,700	(1.87)	191,100	(25.56)
Other Miscellaneous Revenue	487,700	805,400	65.14	999,800	24.14
Fund Balance Usage (Contribution)	4,945,400	1,546,300	68.73	4,532,800	(193.14)
Total Funding Sources	**177,844,900**	**174,736,000**	**(1.75)**	**182,865,500**	**4.65**
Expenditures:					
General Government, City	41,113,900	41,195,800	0.20	42,112,000	2.22
General Government, School Dist.	50,536,400	48,716,300	(3.60)	51,247,900	5.20
Non-Board Enterprise	9,083,700	9,216,200	1.46	9,632,700	4.52
Board Controlled	53,783,200	53,828,300	0.08	56,401,800	4.78
Internal Service Funds	541,000	961,900	77.80	790,200	(17.85)
Debt Service	4,273,200	4,283,000	0.23	6,473,900	51.15
Capital Projects	16,373,700	15,673,900	(4.27)	15,463,900	(1.34)
Special Assessments	364,800	360,600	(1.15)	353,100	(2.08)
Special Appropriations	1,775,000	500,000	(71.83)	390,000	(22.00)
Total Expenditures	**$ 177,844,900**	**174,736,000**	**(1.75)**	**182,865,500**	**4.65**

Differences between the FY04 Adopted Budget and the FY04 Approved Budget to note when comparing the information.

1. State Support – This increase in projected revenue is due to a combination of increases and decreases. State School Foundation Funding is projected to increase by $2,304,000 due to higher than originally projected enrollment, (FY04 enrollment is still projected to decline from FY03) and an increase in the State Foundation Funding formula. A portion of the increase in the State Foundation Funding was offset by a reduction in State grants resulting in a net increase to the School District of only $1.6 million. An increase of $123,000 in School Construction Debt Reimbursement due to the planned issuance of $10,000,000 in qualifying New High School general obligation bonds in FY04. The State eliminated the State Shared and Safe Communities programs but offset a portion of this reduction with one-time pass through funding from the Federal government; the net decrease was a $909,000.

2. Federal Support - This increase is due to additional funding being received under the Federal Payment in Lieu of Taxes (PILT) program.

3. Tax Revenues - The reduction in tax revenues is due to a combination of increases and decreases. General operating property tax revenues increased by $160,000 due maintaining the operational mill levy at the FY03 level of 10.44 instead of reducing it to 10.37 as proposed in the FY04 Approved budget even though there was a reduction in the projected assessed values. Debt service property tax revenues increased by $250,000 due to combination of reductions in the assessed values and a 0.1 mill increase in the proposed property tax levy. Sales tax support is projected to decrease by a total of $840,000. This is due to a 1% slowdown in projected growth in FY03 being rolled over to FY04 combined with projected growth slowdowns in FY04.

4. User Fees - Increases in user fees are mainly attributable to a $1,061,000 in budgeted revenues for the new Port Development Fee (not in place at the time the original budget was adopted), $1,683,000 increase in Bartlett Regional Hospital fees, $548,000 increase in Dock Fees due to an increase in docking fees put into place after the original budget was adopted, $173,000 in projected Marine Passenger fees increases, $244,000 in Capital Transit fees, and $149,000 in Lands Fund revenues. The remaining difference of $430,000 is made up from various smaller revenue projection increases, including revenues from the Treadwell Arena, increases in building permit and zoning fees, library fines and fees, and police department fees.

5. General Government Budget - The major increases include $382,000 in support to the debt service to pay for the planned issuance of $14 million in capital improvement and $10 million in school construction general obligation bonds, increase of $310,000 in support to Education and $233,000 increase in Parks and Recreation mainly due to the addition of the Treadwell Area.

6. School District - This increase is mainly due to a $2,984,000 increase in the general operating budget.

7. Non-Board Enterprise - This increase is due to a $188,600 increase in Dock Fund operations and the addition of a $200,000 vehicle disposal program (Waste Management Fund).

8. Board Controlled - This increase is due to a $1,683,000 increase in Bartlett Regional Hospital operations and a $930,000 increase in Docks and Harbors operations.

9. Debt Service - This increase is due to the issuance of $25 million in general obligation bonds and $5.685 million in port revenue bonds

10. Capital Projects - The capital projects funding decrease is due to a $505,000 reduction in sales tax available for capital projects which is partially offset by an increase in funding from Lands and Port.

The total City Budget approved for FY04 was $174,736,000. The FY04 Adopted Budget is $182,865,500. This is a total budget increase of $3,348,500 or 4.7% over the approved budget.

Incremental Budget Changes

The increments listed below were closely reviewed by the City Manager to determine need and consistency with stated policies, mission statements, core services and departmental goals.

Tax Supported Increments **Assembly Approved FY03 or FY04:**	**Amount**	**FTE**	**Revenues**
Police Department, Patrol – During the FY03/04 Biennial Budget review process 2.0 police officer FTE positions were added to FY04. It was felt that these new positions were needed to continue to provide quality public service. In conjunction with this increase there were also 2.0 police officer FTEs added in the FY03 budget.	$74,500	2.0	-
Total, Assembly Approved	**$74,500**	**2.0**	

Tax Supported Increments, continued **City Manager Recommended:**	**Amount**	**FTE**	**Revenues**
Capital Transit, Laborer - This position would clean buses and bus passenger shelters, begin litter/trash receptacle program at bus stops and provide snow and ice removal. As many as 3,700 passengers ride Capital Transit buses daily which generates a significant workloads to keep the buses clean. There is currently only one full-time position that performs this task. There are many new bus passenger shelters, with more planned, and inadequate staffing to keep up with them. Volunteer efforts have been inadequate. There are no trash receptacles at major bus stops and litter is a problem. Funds are available to purchase trash receptacles. This position would empty receptacles, provide general bus stop maintenance, and provide for snow and berm removal, which is extremely important for individuals with limited mobility.	$24,300	0.50	-
Lead Bus Driver/Trainer - Due to staffing increases it is necessary to increase the level of supervision and training. In addition, training required by State and Federal regulations has increased significantly. This position will provide supervision for operations and train new drivers and provide ongoing training for the existing staff. Service quality and reliability will improve and the risk of losses will be reduced	29,500	0.50	-
Related revenues enhancements consist of increases in – Bus passenger cash fares for the general public from $1.25 to $1.50. Cash fares for riding the bus were last raised in 1992. Current adult cash fares in Anchorage are $1.25 and in Fairbanks $1.50 and have been constant for the last decade as well. It is estimated that a price increase of this magnitude may have a short-term impact on cash fares. Some passengers will move to monthly passes to avoid the increased cost. These impacts should be minimal, especially if implemented during the summer peak months of July and August. It is projected that ridership will continue to grow through this fare increase. We will monitor the impact to ensure that it is cost effective.	-	-	63,200

Tax Supported Increments, continued **City Manager Recommended:**	**Amount**	**FTE**	**Revenues**
Monthly bus passes for the general public from $30 to $36. Monthly bus pass costs were last raised in September of 1992. Current adult monthly pass costs in Anchorage and Fairbanks are $36. It is projected that a price increase of this magnitude would have some affect on ridership and pass sales. Anticipated revenues reflect a 5% decline in bus pass sales. This would likely rebound after the first year as passengers adjust. It is anticipated that this change will result in an increase in revenues of $27,200.	-	-	$27,200
Parks and Recreation, Secretary I – Add a Secretary I position to handle the increased workload for Parks & Recreation staff, especially the Recreation Superintendent. This increased workload is the result of new facilities and programs being added, including the planning, development and operation of the new Treadwell Arena and ongoing research and development for the Dimond Community Center, as well as additional fields and parks added to the current system. The department has one Secretary II position for the Administration and Recreation Division. The Recreation Division includes the pool, youth center, museum, adult and youth sports, Pipeline Skate Park, youth activity grants, field and park reservations, and the Treadwell Arena. The existing Secretary II is needed to coordinate the departmental timesheets, personnel services for the Recreation Division, (the largest in the division within the Department), answer phones, take program registration, assist with setting up meetings for the Parks and Recreation Advisory Committee and Youth Activity Board. This leaves little time to provide much needed direct assistance to the Director and Administration in areas of research, special projects, policy and procedure development, and more standard secretarial support. The lack of adequate secretarial support results in the Director and Recreations Superintendent performing more clerical related tasks in addition to their regular duties.	$45,100	1.0	-
Treadwell Arena Staffing - Increase Ice Rink Manager from 0.88 to 1.0 FTE. Increase Park Maintenance Workers form 1.29 to 1.96 FTE's Increase Recreation Activity Leaders from 2.72 to 5.17 FTE's The Treadwell Arena staffing request submitted for the second year of the FY03/FY04 budget was a best estimate based on a feasibility study completed in Sitka and revised for Juneau, and research of other facilities. Based on skater volume since opening in early February, a minimum of five staff is required during open skates to get skaters on the ice quickly and to assure their safety while skating. Additional staff is also required to operate skate rentals, take money, assist spectators, resurface the ice and maintain the ice resurfacer. The Park Maintenance Workers and Recreation Activity Leaders are lower paid part time staff, frequently high school college students. Using part time staff is an economical way to run the facility. If demand decreases, staffing will decrease accordingly.	$135,300	3.24	-

Tax Supported Increments, continued	Amount	FTE	Revenues
City Manager Recommended:			
In the original plan for the ice rink, a seasonal manager was felt to be sufficient but this is not the case. There are many tasks that need to be done during the summer months to make the ice rink a successful venture. These include scheduling summer use, soliciting advertising, scheduling teams for winter use and a variety of other duties. In addition, it has proven extremely difficult to hire someone for a part time position at a management level.			
Related revenues enhancements consist of increases in –			
Revised revenue estimate for the Treadwell Arena based on the current usage.	-	-	$40,000
Increase in the Treadwell Arena facility rental rate from $100 to $150 per hour.			38,500
Finance, Accountant – The Central Treasury investment management efforts would be expanded to enhance total portfolio revenues. This includes adding a 3rd investment horizon to CBJ's portfolio structure to bridge the gap between the short and intermediate portfolios. The Deputy Treasurer would become a fulltime investment manager. The cash management and other duties currently handled by this position would be assigned to this new Accountant position. The Accountant position would be increased from 0.53 FTE to 1.00 FTE to handle the increased workloads. It is anticipated investment income would increase by $200,000 resulting in a net benefit of $123,900 in FY04. This also includes a $19,000 one-time purchase of software in FY04.	$76,100	0.47	200,000
Central Treasury investment program recommendations were presented to the Finance Committee by Callan Associates, the CBJ's investment management consultants. Callan concurred on the recommendation to expand the Central Treasury investments to include this 3rd investment horizon. Staff provided additional analysis on the options for managing the expanded program. Staff is recommending the expanded program be managed internally.			
Police Department, Patrol - Early start-date for 3 new officers who will fill vacancies created by retirement of existing officers in 2004. The hiring of these officers in February 2004 would allow them to attend the March 2004 rather than the August 2004 academy. This would allow the new officers to enter field training immediately and be able to perform full duties by October 2004	16,100	-	-
Revenue Enhancements, not associated with increments -			
Finance, Sales Tax:			
Resale of Goods Certificates - Implement charges for the resale of goods certificates. Currently the annual resale cards are provided free of charge. The card fees would be set at $10 for the first card and $5 per each additional card.	-	-	11,700

Revenue Enhancements, continued City Manager Recommended, continued:	Amount	FTE	Revenues
Finance, Sales Tax, continued:			
Senior Citizen Cards - Implement charges for senior citizen exemption cards. Currently these one-time exemption cards are provided free of charge. The card fees would be set at $20 for the first card and $5 for replacement of lost cards.	-	-	$5,700
Not for Profit Exemption Certificates – Implement a charge for not for profit exemption certificates. Currently these one-time exemption certificates are provided free of charge. The certificate fees would be set at $25.	-	-	500
Community Development			
Increase valuation basis for building permits to reflect market values of construction. This will increase the permit fee for new construction by about 5%.	-	-	20,000
Libraries			
Institute public color printing for a fee at all three facilities.	-	-	9,600
Allow public to receive faxes at library facilities. Allow local sending of faxes (or when long distance call is charged to a phone card.) $5/fax. (average for multi-page fax). Est.10/week (500/year) at all facilities. This is a service patrons have asked for repeatedly. Libraries are open when many commercial fax establishments are closed.	-	-	2,500
Increase crew visitor card from $10 to $20.	-	-	1,000
Police Department			
Parking Citations – Increase the fine for parking citation from $20 to $25.	-	-	26,100
Moving Violations - Increase moving violation fines by 10%. In some cases moving violation fines have not been adjusted in more than 10 years.	-	-	14,500
Hardship Parking Permits – Implement a $25 fee for the issuance of temporary (up to 6 months) hardship parking permits. On average, 55 hardship parking permits are issued each year. Hardship permits are issued to individuals who have physical impairments that make walking difficult.	-	-	1,400
Alcohol Caterer's Permits – Implement a $25 fee for processing a caterer's permit. Although JPD conducts the administrative review and approval, the State of Alaska collects $50 for this permit. On average, 120 permits are issued each year.	-	-	3,000
Police Report & Impound Release Form Fee – Implement a $5 fee for police reports and/or impound release forms.	-	-	19,000

Revenue Enhancements, continued City Manager Recommended, continued:	Amount	FTE	Revenues
Police Department, continued			
DWI Cost Recovery – Implement a $175 fee to recover the costs of arrest and processing DWI violations for convicted individual. On average it takes a police officer three hours to process a DWI violation and there are approximately 200 DWI arrests per year.	-	-	$40,000
Driving Revoked/Suspended Fine – Implement a $300 fine for revoked/suspended violations.	-	-	60,000
Moving Violations - Through more aggressive collection efforts, the Police Department will increase moving violation revenues by $40,000 per year. This is a one-time situation due to a backlog created due to staffing shortages.	-	-	40,000
Parks and Recreation:			
Park Maintenance – Increase field preparation fees for soccer from $31.50 to $34. Increase softball preparation from $27.50 to $30. Increase hourly field rental use from $15, $12, $10 and $8 to $16, $13, $11 and $9 respectively. Increase rates at AK turf field from $15 per hour to $16 per hour. Fees last increased in 1996 and 2000.	-	-	3,100
Park Maintenance - Increase hourly shelter rental fees from $15, $10 and $5 to $16, $11 and $6 respectively. Increase youth sports maintenance fee from $5 to $6. Fees last increased in 2000.	-	-	800
Park Maintenance - Increase Youth Activity Maintenance fee from $5 to $6	-	-	1,300
Landscape Maintenance - Increased fees for cremains on existing plot from $200 to $250, cremains on a new plot (a new fee of $450), infant burial from $600 to $900, youth burial from $750 to $1,000, adult burial $900 to $1,300. The last time these rates were increased was in 1991.	-	-	2,400
Administration - Increase commercial permit application fee from $100 to $125; increase per person rates from 1.00 to 1.25 & 2.25 to 2.50 implement for 2004 season	-	-	2,100
Administration - Sale of Parks & Rec vests and hats. On-going. $45 - vest; $15 - baseball caps. This is a new fee.			1,300
Areawide Recreation - Charge $1/child, four days/week- Mt Jumbo Preschool	-	-	2,400
Zach Gordon Youth Center - Increase activity fees	-	-	1,100
Augustus Brown Swim Pool -			
Increase Monthly Fee 4%	-	-	1,500
Increase User Fee (single swim) 4%	-	-	3,400
Eliminate Penny Saver swim & offer as Open Swim	-	-	2,100
Increase rental fees $85 to $95 and commercial $95 to $105	-	-	3,000

EXECUTIVE SUMMARY

	Amount	FTE	Revenues
Total, Manager Recommended	**$326,400**	**5.71**	**$648,400**
Total, Assembly Approved	**74,500**	**2.00**	**-**
Total of all tax supported increments and revenue enhancements	**$400,900**	**7.71**	**$648,400**

Fee Supported Increment	**Amount**	**FTE**	**Revenues**
Assembly Approved FY03 or FY04:			
Waste Management, Vehicle Disposal Program - The Assembly directed staff to include a vehicle disposal program in the FY04 Budget. The program would allow residents to dispose of vehicles on a no or low fee basis. It is anticipated that the program will handle 600 to 800 junked cars. The cost of the program is offset by an increase ($1.40/month per household) in the hazardous waste fee	$200,000	-	$200,000
Total of all increments and revenue enhancements	**$600,900**	**7.71**	**$848,400**

Staffing Changes

The FY03 Amended Budget includes funding for 1,493.47 FTE's. The FY04 Adopted Budget includes funding for 1,507.08 FTE's. This is an increase of 13.61 FTE's. The increase consists of –

- a decrease of 2.44 FTE's in the General Fund
- an increase of 8.21 FTE's in the Special Revenue Funds
- an increase of 5.45 FTE's in the Enterprise Funds
- a decrease of 0.02 FTE's in Engineering Special Assessments
- an increase of 2.41 FTE's in the Engineering CIP Funds

Total FTE staffing changes and reconciliation between FY03 Adopted Staffing and FY03 Amended and FY04 Adopted Staffing are shown below. (A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)

Total FTE staffing changes and a reconciliation between FY03 Adopted Staffing and FY03 Amended and FY04 Adopted Staffing are shown below. (*A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	FTE
FY03 Adopted Staffing, referenced in full time equivalent positions (FTEs)	**1,489.37**
FY03 General Government midyear staffing changes *(Note 1 below)*	4.10
FY03 Amended Staffing, referenced in full time equivalent positions (FTEs)	**1,493.47**
FY04 Increases *(Note 2 on the following page)*	17.49
FY04 Decreases *(Note 3 on the following page)*	(3.88)
FY04 Adopted Staffing, referenced in full time equivalent positions (FTEs)	**1,507.08**

(1) FY03 General Government Midyear Staffing Changes	FTE
Eaglecrest: Reorganization resulted in increased FTE's with no increase in personnel services costs.	0.85
Education	1.00
Public Works/Fleet: Increase 0.25 FTE Automotive Mechanic II.	0.25
Engineering/Capital Projects: Two Engineer/Architect Associates added to manage increased capital project activity.	2.00
Total FY03 Midyear Staffing Changes	**4.10**

		FTE
(2)	**FY04 Increases**	
	Approved Increases	
	Police: Two police officers added to handle the increased demands and to alleviate significant overtime worked by existing staff. These positions were approved for FY04 by the Assembly during the FY03/FY04 budget deliberations.	2.00
	Police: 1.05 FTE Crossing Guards added for pedestrian safety during the summer months. Funded by Marine Passenger Fees.	1.05
	Finance: The Deputy Treasurer will become the City's full time investment manager. It is necessary to hire a part time Accountant to handle those duties that had previously been part of the Deputy Treasurer position.	0.47
	Capital Transit: Due to increased ridership and number of bus routes the number of bus drivers has increased. This has led to increased supervision and training needs. Hiring a part time bus driver/trainer is the most economical way to meet these needs.	0.50
	Capital Transit: This is a laborer position that will clean buses and bus shelters.	0.50
	Parks and Recreation/Park Maintenance: Increase the hours of a seasonal Park Maintenance Worker to meet additional workloads.	0.20
	Parks and Recreation/Treadwell Arena: The Treadwell Arena is a new facility and after several months of operation it is apparent staffing levels need to increase to provide a clean and safe environment for customers. These increases represent new positions and increases in existing positions.	3.12
	Parks and Recreation/Events Planner: This new position will coordinate summer time activities in Marine Park Plaza. Funded by Marine Passenger Fees.	0.50
	Parks and Recreation/Areawide Recreation: Addition of a Secretary I due to increased workloads.	1.00
	Other Increases	
	Finance: Accounting Clerk FTE corrected for actual hours worked.	0.03
	Harbors/Docks: Board approved positions.	5.25
	Engineering/Capital Projects: 2.67 FTE Intern positions omitted from prior year staffing schedules.	2.67
	Wastewater Utility: Increase of 0.20 FTE Plant Operator position.	0.20
	Total FY04 Increases	**17.49**
(3)	**FY04 Decreases**	
	Tourism: The Office of Tourism functions were absorbed by the Manager's Office. 1.5 FTE's were transferred to the Manager's Office, 0.50 FTE was transferred to the Clerk's Offcie and 0.50 FTE was eliminated.	(0.50)
	Parks and Recreation/Pool: Eliminated 1.0 FTE Assistant Manager and added 0.75 FTE Head Lifeguards.	(0.25)
	Finance: Eliminated 0.40 FTE Data Entry Clerk in Accounts Payable.	(0.40)
	Finance: Eliminated 1.0 FTE Accounting Tech position due to contracting out the ambulance billing function.	(1.00)
	Police: Reduced Police Intern (Clerical Assistant) position from 0.60 FTE to 0.39 FTE.	(0.21)
	Law: Reduced Law Intern position from 0.92 FTE to 0.40 FTE. This more accurately reflects the actual hours of the intern position.	(0.52)
	Community Development: Eliminated Programmer/Analyst II position shared with Engineering.	(0.40)
	Engineering: Eliminated Programmer/Analyst II position shared with Engineering. The Engneering position had been split between General Engineering, CIP Enginnering and Special Assessments.	(0.60)
	FY04 Decreases	**(3.88)**

BUDGETARY POLICIES

Current Policies

Goal

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

Budget

1. **Reporting.** The annual operating budget document will be published in conformance with currently accepted standards of the Government Finance Officers Association.

2. **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.

3. **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 Emergency 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.

4. **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.

5. **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.

6. **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.

7. **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 then submitted to the Finance Department for review. The information is complied into a Preliminary Budget Book and the manager submits a balanced budget to the Mayor and Assembly. The Mayor and Assembly sit as the Assembly Finance Committee and review the Manager’s Proposed Budget during a series of meetings. The final budget is adopted no later than June15.

BUDGETARY POLICIES

Education

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

Levels of Service

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

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

Economic Development

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

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

Infrastructure

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

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

Debt Service

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

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

Suggested Policies from the Mayor's Task Force on Fiscal Policies

The Mayor's Task Force on Fiscal Policy, May 2000 proposed 24 recommendations for the Assembly to consider implementing to meet the CBJ's current fiscal challenges and to lay the foundation for future prosperity. There are six proposals regarding the CBJ operating and capital budgets: six regarding revenue sources and tax policy; four concerning divestiture and privatization, two concerning fund management, and six regarding government operating efficiencies. The CBJ Assembly will be reviewing these recommendations to determine which will be implemented.

BUDGETARY POLICIES

Accounting Principles

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

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

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

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

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

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

NOTES

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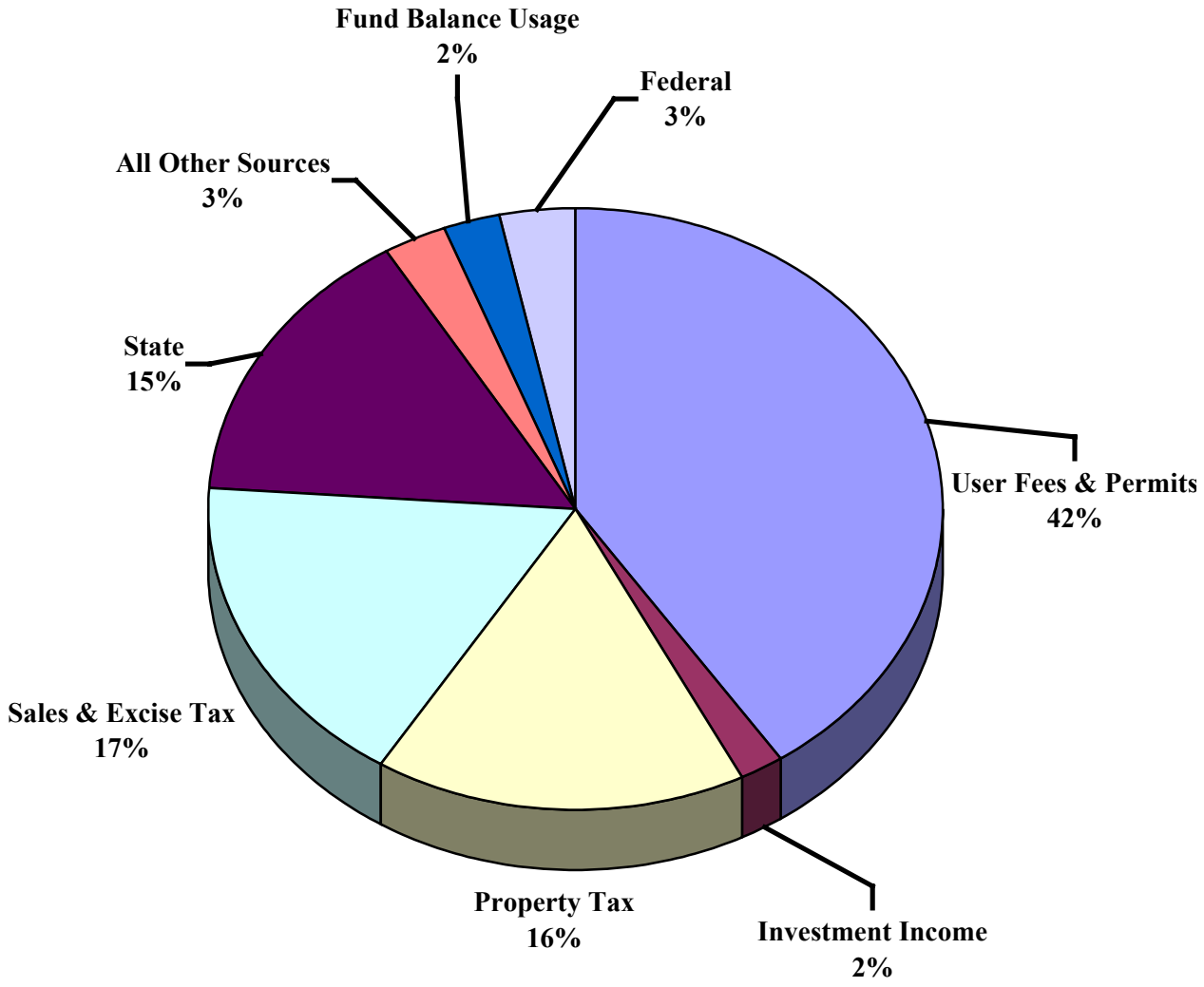
SUMMARY OF REVENUES

FY04 funding sources for all City and Borough activities total $182,865,500, which includes a fund balance usage of $4,532,800.



This graph shows the FY04 major revenue sources for all activities.

SUMMARY OF OPERATING REVENUES BY SOURCE

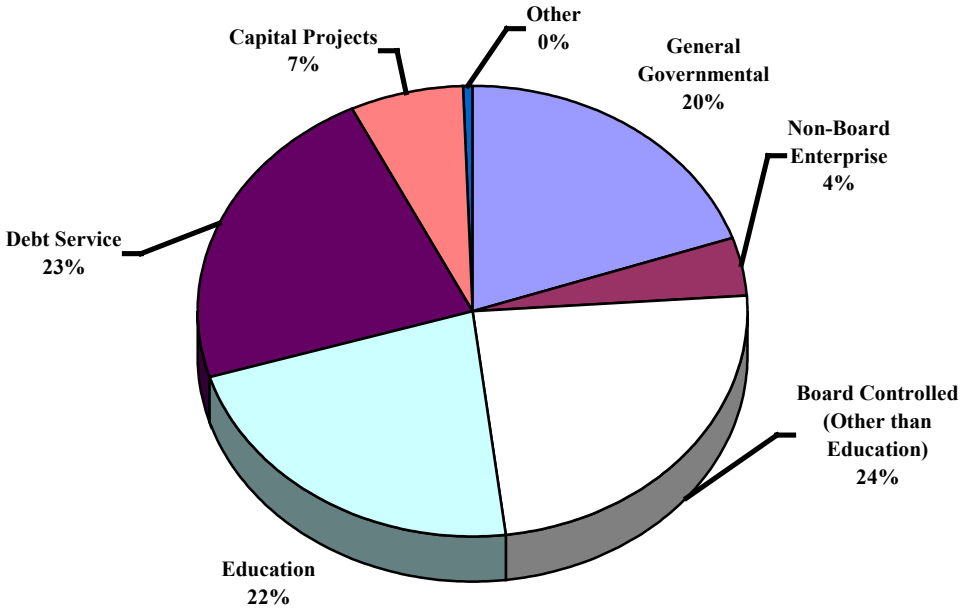
	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
State Support:					
Foundation Funding	$ 20,749,300	20,499,500	20,499,500	19,144,300	21,488,200
Safe Communities	755,700	755,700	753,100	755,700	-
School Construction Debt Reimb	2,642,400	1,629,700	1,626,400	1,693,800	1,817,200
State Shared Revenue Entitlement	548,700	548,700	561,500	548,700	-
State Shared Revenue Other	397,000	501,700	500,500	511,700	403,000
State Federal Fiscal Relief	-	-	-	-	560,800
Social Service Grants	158,200	593,200	593,200	593,200	593,200
School Grants	3,000,100	3,744,300	3,744,300	3,146,500	2,432,700
Library Grants	140,000	190,500	201,400	120,500	120,500
Pass-through Grants	57,100	57,100	60,700	57,100	-
ASHA "In Lieu" Tax	50,200	40,000	45,000	40,000	45,000
Miscellaneous Grants	284,500	327,700	258,600	171,500	223,000
Total State Support	**28,783,200**	**28,888,100**	**28,844,200**	**26,783,000**	**27,683,600**
Federal Support:					
Federal "In Lieu" Tax	1,031,800	1,012,300	1,067,500	472,900	757,700
Forest Timber Receipts	790,700	939,500	1,077,300	948,900	941,900
Miscellaneous Grants	3,969,300	4,393,700	4,424,700	4,216,400	4,229,100
Total Federal Support	**5,791,800**	**6,345,500**	**6,569,500**	**5,638,200**	**5,928,700**
Local Support:					
Taxes:					
Property	28,070,500	28,808,000	28,828,300	29,691,200	30,098,400
Sales	29,057,900	29,598,100	29,177,400	30,302,900	29,462,500
Alcohol	592,500	622,700	622,700	646,800	635,000
Tobacco Excise	292,800	306,500	302,200	315,700	309,000
Hotel	926,600	940,000	930,900	955,000	945,000
Total	**58,940,300**	**60,275,300**	**59,861,500**	**61,911,600**	**61,449,900**
User Fees and Permits:					
General Fund	1,498,600	1,132,200	1,194,500	1,142,700	1,242,800
Special Revenue Funds	11,683,200	11,273,300	11,592,700	11,762,300	13,600,600
Enterprise Funds	54,520,000	56,667,300	57,418,000	56,952,800	59,304,300
Special Assessments	217,300	50,000	79,000	50,000	50,000
Total	**67,919,100**	**69,122,800**	**70,284,200**	**69,907,800**	**74,197,700**
Penalties and Fines:					
Property Tax, Sales Tax, and LID Penalties and Interest	449,000	721,500	619,300	700,300	605,100
Ordinance Violations	442,500	425,700	413,100	438,700	557,300
Total	**891,500**	**1,147,200**	**1,032,400**	**1,139,000**	**1,162,400**

SUMMARY OF OPERATING REVENUES BY SOURCE

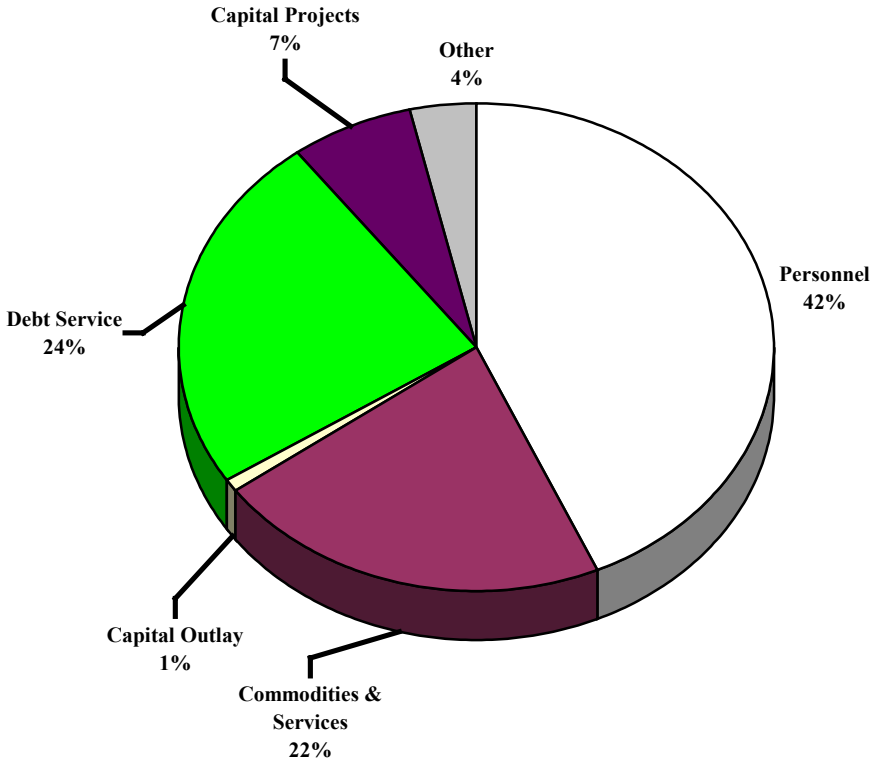
	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Other:					
Interest - Investment and A/R	4,224,100	3,365,800	3,748,200	3,759,500	3,608,700
Property Sales and Rents	2,972,600	3,005,500	2,971,700	2,988,500	3,110,800
Special Assessments (LIDS)	632,500	261,600	358,800	256,700	191,100
Bond Proceeds	180,400	-	3,232,100	-	-
Other Miscellaneous Revenues	539,300	487,700	413,500	805,400	999,800
Total	**8,548,900**	**7,120,600**	**10,724,300**	**7,810,100**	**7,910,400**
Total Local Support	**136,299,800**	**137,665,900**	**141,902,400**	**140,768,500**	**144,720,400**
Total Revenues	**170,874,800**	**172,899,500**	**177,316,100**	**173,189,700**	**178,332,700**
Fund Balance Usage (Contribution):					
General Fund	(863,700)	1,728,200	607,300	1,335,000	2,249,900
Equipment Acquisition Fund	161,800	192,600	209,500	393,800	626,700
Other Funds	6,259,100	3,024,600	646,900	(182,500)	1,656,200
Total Fund Balance Usage (Contribution)	**5,557,200**	**4,945,400**	**1,463,700**	**1,546,300**	**4,532,800**
Total Revenues, Fund Balance Usage and Contributions	**$ 176,432,000**	**177,844,900**	**178,779,800**	**174,736,000**	**182,865,500**

SUMMARY OF EXPENDITURES

Expenditure Summary by Program



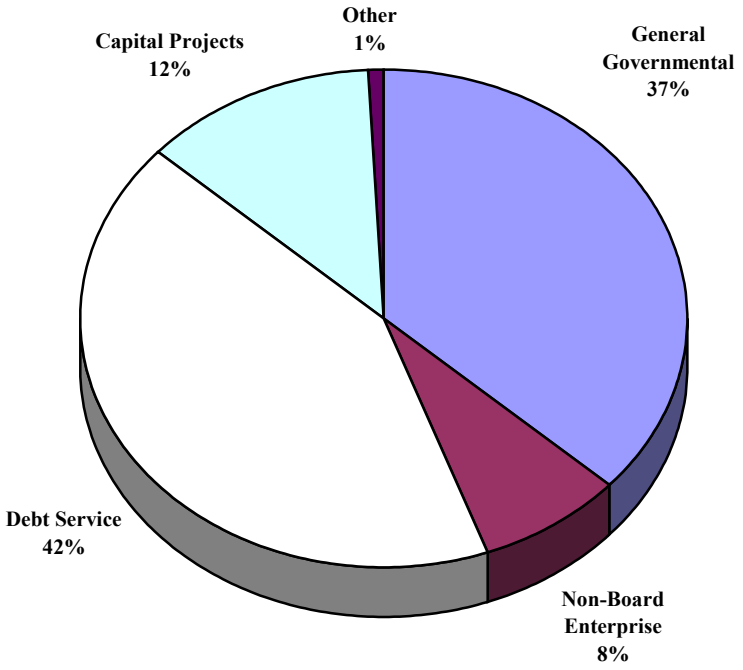
Expenditure Summary by Function



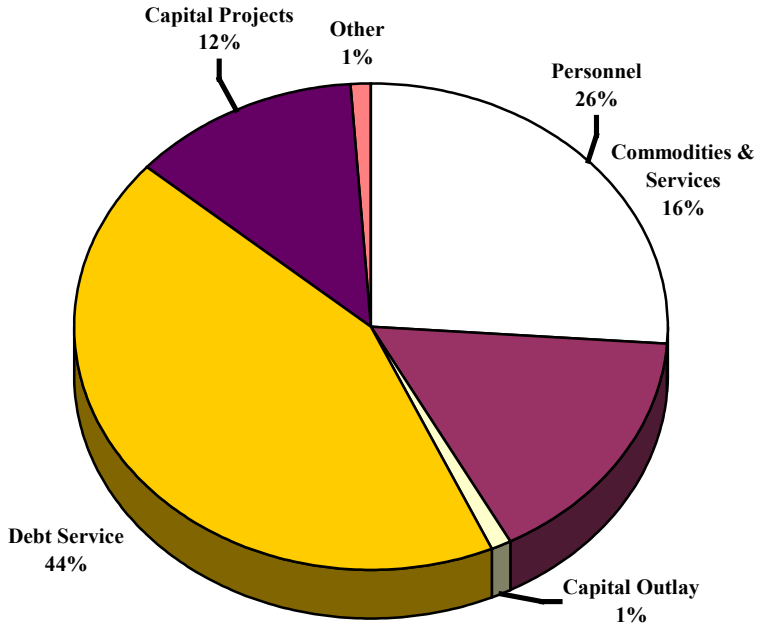
These expenditure summaries exclude Internal Service and Work Force. The total FY04 adopted budget for all City and Borough activities (net of interdepartmentals) is $182,865,500.

SUMMARY OF EXPENDITURES

Manager Controlled Programs



Manager Controlled Functions



These graphs show the portion of the operating budget for which the City and Borough Manager is directly responsible (41% of the total operating budget). 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

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
General Fund:					
Mayor & Assembly	$ 1,938,500	2,401,100	2,359,400	1,674,900	2,203,500
Law	817,700	912,100	901,500	923,300	1,381,800
Administration:					
Manager	757,300	909,100	803,700	873,500	1,006,100
Clerk	196,500	202,100	184,000	213,200	230,600
Elections	25,500	42,000	36,200	40,500	41,200
Mgmt Information Systems	1,324,200	1,523,200	1,446,300	1,480,100	1,416,200
Tourism	320,000	244,600	167,400	185,200	-
Libraries	1,715,400	1,869,200	1,850,800	1,838,900	1,835,900
Finance	3,429,100	3,806,800	3,652,000	3,869,600	3,874,000
Personnel	353,600	398,500	362,000	408,000	413,400
Community Development	2,025,200	2,358,200	2,290,900	2,329,100	2,309,000
Capital City Rescue	1,878,400	2,117,500	2,117,500	2,142,700	2,295,400
General Engineering	516,400	703,400	647,200	721,300	673,500
Building Maintenance	1,299,800	1,586,900	1,559,800	1,516,900	1,589,900
Parks and Landscape	1,012,600	1,108,100	1,070,900	1,126,500	1,117,000
Capital Projects Indirect Cost	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,427,200)	(2,537,300)	(2,528,400)	(2,545,200)	(2,541,700)
Support to other funds	25,021,400	23,097,500	23,097,500	23,391,700	24,069,600
Total	**39,919,400**	**40,458,000**	**39,733,700**	**39,905,200**	**41,630,400**
Special Revenue Funds:					
Visitor Services	1,363,000	1,397,400	1,403,300	1,328,200	1,437,700
Capital Transit	3,134,900	3,395,300	3,386,700	3,492,300	3,594,400
Downtown Parking	150,800	164,300	163,800	166,400	166,600
Lands	817,800	631,800	629,900	973,200	837,900
Education - Operating	36,898,800	38,412,200	38,292,200	37,592,300	40,466,100
Education - Special Revenue	10,043,300	12,124,200	12,124,200	11,124,000	10,781,800
Eaglecrest	1,536,100	1,728,300	1,381,500	1,742,000	1,688,800
Service Areas:					
Police	7,871,600	9,111,100	9,081,100	9,564,100	9,282,300
Streets	2,775,300	3,345,000	3,092,400	3,400,000	3,389,300
Parks and Recreation	2,283,300	2,863,500	2,708,800	2,870,700	3,103,500
Capital City Fire	2,152,100	2,448,100	2,354,600	2,486,800	2,400,400
Sales tax	640,100	669,600	662,000	683,500	680,100
Hotel tax	17,700	13,600	13,300	13,900	13,800
Tobacco Excise tax	2,300	2,700	4,600	2,700	4,700
Pass-through Grants	57,100	57,100	60,700	57,100	-
Library Minor Contributions	-	9,600	6,700	9,600	6,700
Parks and Recreation Improvements	5,100	7,900	7,900	6,100	6,100
Interdepartmental Charges	(346,000)	(363,600)	(363,600)	(372,300)	(372,300)
Support to other funds	45,362,900	41,333,100	41,332,500	38,417,500	38,675,300
Total	**114,766,200**	**117,351,200**	**116,342,600**	**113,558,100**	**116,163,200**

SUMMARY OF EXPENDITURES BY FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Enterprise Funds:					
Airport	3,676,600	3,847,100	3,901,600	3,854,000	3,908,600
Harbors	1,453,800	1,796,600	1,743,700	1,821,600	1,939,200
Docks	775,100	950,700	734,300	952,700	1,141,300
Waste Management	476,500	533,800	528,400	534,700	754,000
Water	2,116,700	2,647,000	2,630,800	2,728,700	2,627,800
Sewer	4,594,900	5,902,900	5,772,300	5,952,800	6,250,900
Bartlett Regional Hospital	43,277,100	45,460,500	47,714,200	45,458,000	47,723,900
Support to other funds	7,018,800	3,848,400	2,348,400	1,630,300	1,630,300
Total	**63,389,500**	**64,987,000**	**65,373,700**	**62,932,800**	**65,976,000**
Internal Service Funds:					
Public Works Fleet	862,600	935,000	894,100	947,800	935,900
Equipment Acquisition Fund	1,416,900	1,148,200	1,124,600	1,533,700	1,759,600
Risk Management	9,952,100	10,916,900	10,965,600	11,684,100	11,984,500
Interdepartmental Charges	(9,371,200)	(12,459,100)	(12,690,200)	(13,203,700)	(13,889,800)
Support to other funds	-	191,000	191,000	-	-
Total	**2,860,400**	**732,000**	**485,100**	**961,900**	**790,200**
Capital Projects:					
CIP's	25,713,300	16,373,700	14,873,700	15,673,900	15,463,900
Support to other funds	2,455,000	2,590,400	2,590,400	149,400	149,400
Total	**28,168,300**	**18,964,100**	**17,464,100**	**15,823,300**	**15,613,300**
Debt Service Fund:					
Debt Service	6,390,200	4,183,200	6,803,600	4,283,000	4,960,600
Port Debt Service	-	90,000	37,700	-	1,513,300
Support to other funds	-	-	-	-	4,600
Total	**6,390,200**	**4,273,200**	**6,841,300**	**4,283,000**	**6,478,500**
Special Assessments:					
Special Assessments	299,300	364,800	344,100	360,600	353,100
Support to other funds	206,000	44,000	44,500	85,700	52,400
Total	**505,300**	**408,800**	**388,600**	**446,300**	**405,500**
Work Force:					
CIP Engineering	583,700	1,890,400	1,804,100	1,937,500	2,061,800
Public Works Administration	257,900	273,900	263,500	277,500	276,800
Interdepartmental Charges	(841,600)	(2,164,300)	(2,067,600)	(2,215,000)	(2,338,600)
Total	**-**	**-**	**-**	**-**	**-**
Total All Funds (Gross) Before Better Capital City	**255,999,300**	**247,174,300**	**246,629,100**	**237,910,600**	**247,057,100**
Better Capital City	**496,800**	**1,775,000**	**1,755,000**	**500,000**	**390,000**
Total All Funds (Gross)	**256,496,100**	**248,949,300**	**248,384,100**	**238,410,600**	**247,447,100**
Support to other funds	**(80,064,100)**	**(71,104,400)**	**(69,604,300)**	**(63,674,600)**	**(64,581,600)**
Total Expenditures	**$ 176,432,000**	**177,844,900**	**178,779,800**	**174,736,000**	**182,865,500**

SUMMARY OF STAFFING

	FY00 FTE	FY01 FTE	FY02 FTE	FY03 Amended FTE	FY04 Approved FTE	FY04 Adopted FTE
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.92	9.92	9.92	9.92	9.92	9.40
Administration:						
Manager	5.00	3.70	6.30	6.30	6.30	7.80
Clerk and Elections	2.05	2.15	2.15	2.13	2.63	2.63
Mgmt Information Systems	8.00	8.20	10.00	11.00	11.00	11.00
Tourism	1.50	2.50	2.50	2.50	2.50	-
Libraries	21.33	21.33	21.83	21.83	21.83	21.83
Finance	45.41	46.88	47.08	47.08	47.08	46.18
Personnel	5.27	5.27	5.27	5.27	5.27	5.27
Community Development	25.83	25.83	26.40	26.40	26.40	26.00
General Engineering	7.66	7.83	7.83	7.60	7.60	7.28
Building Maintenance	9.84	9.84	9.84	9.84	9.84	10.00
Parks and Landscape	12.45	12.96	13.79	13.79	13.79	13.83
Social Services	2.53	2.53	-	-	-	-
Total	**165.79**	**167.94**	**171.91**	**172.66**	**173.16**	**170.22**
Special Revenue Funds:						
Visitor Services	6.97	6.97	6.97	6.97	6.97	6.97
Mental Health	25.53	25.63	-	-	-	-
Chemical Dependency	36.80	35.99	-	-	-	-
Capital Transit	24.05	24.05	32.05	33.89	33.89	34.89
Downtown Parking	0.39	0.39	0.39	0.39	0.39	0.39
Lands	2.25	2.50	2.50	2.50	2.50	2.50
Education	567.30	565.80	565.90	561.92	557.92	561.92
Eaglecrest	31.55	32.95	33.71	34.43	33.53	34.43
Police	79.60	84.64	87.64	90.64	92.64	93.48
Streets	22.50	22.50	23.00	23.00	23.00	23.00
Parks and Recreation	32.78	32.69	36.21	41.17	41.05	45.54
Capital City Fire	39.90	39.54	42.18	43.18	43.18	43.18
Flower Baskets	0.12	0.12	0.12	0.12	0.12	0.12
Total	**869.74**	**873.77**	**830.67**	**838.21**	**835.19**	**846.42**
Enterprise Funds:						
Airport	21.50	22.50	22.50	22.50	22.50	22.50
Harbors	9.75	9.75	10.75	11.45	11.45	14.50
Docks	6.25	6.25	5.75	5.55	5.55	7.75
Hazardous Waste	0.35	0.35	0.25	0.25	0.25	0.50
Water	15.52	15.52	15.52	15.50	15.50	14.75
Sewer	34.50	34.50	34.50	34.30	34.30	35.00
Bartlett Regional Hospital	258.93	311.84	349.73	358.61	358.61	358.61
Total	**346.80**	**400.71**	**439.00**	**448.16**	**448.16**	**453.61**

SUMMARY OF STAFFING

	FY00 FTE	FY01 FTE	FY02 FTE	FY03 Amended FTE	FY04 Approved FTE	FY04 Adopted FTE
Internal Service Funds:						
Public Works Fleet	4.50	4.50	4.50	4.75	4.50	4.75
Risk Management	4.00	4.00	4.00	4.00	4.00	4.00
Total	**8.50**	**8.50**	**8.50**	**8.75**	**8.50**	**8.75**
Special Assessments:						
Special Assessments	1.50	1.20	1.20	1.18	1.18	1.16
Total	**1.50**	**1.20**	**1.20**	**1.18**	**1.18**	**1.16**
Work Force:						
CIP Engineering	18.07	19.41	20.41	21.76	19.76	24.17
Public Works Administration	2.90	2.75	2.75	2.75	2.75	2.75
Total	**20.97**	**22.16**	**23.16**	**24.51**	**22.51**	**26.92**
Total Staffing	**1,413.30**	**1,474.28**	**1,474.44**	**1,493.47**	**1,488.70**	**1,507.08**

INTERDEPARTMENTAL CHARGES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
General Fund:					
Mayor and Assembly	$ 27,700	23,100	23,100	23,600	23,600
Law	88,500	128,200	128,200	130,800	130,800
Manager	47,900	46,500	46,500	47,400	47,400
Personnel	67,000	72,500	72,500	74,000	74,000
Clerk	22,800	31,700	31,700	32,300	32,300
Mgmt Information Systems	291,900	236,300	236,300	241,000	241,000
Finance	1,367,100	1,446,400	1,438,400	1,474,400	1,470,900
General Engineering	5,000	7,200	7,200	7,300	7,300
Building Maintenance	475,400	507,300	507,300	475,700	475,700
Parks and Landscape	33,900	38,100	37,200	38,700	38,700
Total	**2,427,200**	**2,537,300**	**2,528,400**	**2,545,200**	**2,541,700**
Special Revenue Funds:					
Capital City Fire	307,100	323,800	323,800	331,700	331,700
Roaded Service Area	38,900	39,800	39,800	40,600	40,600
Total	**346,000**	**363,600**	**363,600**	**372,300**	**372,300**
Internal Service Funds:					
Public Works Fleet	873,900	958,300	951,600	972,000	1,011,600
Equipment Acquisition Fund	987,000	972,600	922,600	993,900	997,000
Risk Management	7,510,300	10,528,200	10,816,000	11,237,800	11,881,200
Total	**9,371,200**	**12,459,100**	**12,690,200**	**13,203,700**	**13,889,800**
Total Operating Interdepartmental Charges	**12,144,400**	**15,360,000**	**15,582,200**	**16,121,200**	**16,803,800**
Work Force:					
CIP Engineering	583,700	1,890,400	1,804,100	1,937,500	2,061,800
Public Works Administration	257,900	273,900	263,500	277,500	276,800
Total	**841,600**	**2,164,300**	**2,067,600**	**2,215,000**	**2,338,600**
Total Interdepartmental Charges	**$ 12,986,000**	**17,524,300**	**17,649,800**	**18,336,200**	**19,142,400**

NOTES

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SUPPORT TO OTHER FUNDS

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
General Fund Support to:					
Education - Operating	$ 17,276,600	17,731,200	17,731,200	17,970,800	18,171,200
Education - Special Revenue	123,000	384,800	384,800	123,000	233,000
Sales Tax	557,100	-	-	-	-
Mental Health	310,400	129,000	129,000	129,000	129,000
Eaglecrest	333,100	363,100	363,100	363,100	363,100
Bartlett Regional Hospital	588,500	611,800	611,800	610,200	595,500
Bartlett Regional Hospital - Juneau Recovery Unit	205,700	205,700	205,700	205,700	205,700
Capital Projects	375,000	-	-	-	-
Debt Service	5,252,000	3,671,900	3,671,900	3,989,900	4,372,100
Total	**25,021,400**	**23,097,500**	**23,097,500**	**23,391,700**	**24,069,600**
Special Revenue Fund Support To:					
Sales Tax To:					
General Fund	15,578,400	15,999,000	15,999,000	14,933,600	13,657,800
Capital Projects	16,906,500	12,156,200	12,156,200	12,525,000	12,020,000
Bartlett Regional Hospital	559,900	587,900	587,900	617,300	623,300
Debt Service	348,300	293,500	293,500	293,100	293,100
Roaded Service Area	450,000	2,462,000	2,462,000	2,462,000	2,462,000
Fire Service Area	-	175,000	175,000	175,000	175,000
Education Operating To:					
Education Special Revenue	940,600	610,300	610,300	193,800	304,200
Hotel Tax To:					
Visitor Services	1,013,600	879,800	879,800	939,800	939,800
Chemical Dependency To:					
Mental Health	-	125,800	125,200	-	-
Tobacco Excise Tax To:					
Bartlett Regional Hospital	228,100	239,500	239,500	251,500	245,500
General Fund	-	215,000	215,000	65,000	65,000
Marine Passenger Fee To:					
General Fund	1,056,200	975,300	975,300	580,600	910,000
Roaded Service Area	441,000	541,700	541,700	534,200	625,700
Fire Service Area	46,800	59,300	59,300	61,100	60,300
Visitor Services	97,000	97,000	97,000	-	97,000
Capital Transit	165,000	205,000	205,000	205,000	205,000
Port Debt Service	-	-	-	-	322,200
Capital Projects	1,691,000	1,705,900	1,705,900	1,668,000	1,638,000
Downtown Parking Fund To:					
Capital Projects	-	200,000	200,000	-	-
Land Fund To:					
Capital Projects	1,027,000	-	-	-	200,000
Port Fund To:					
Debt Service	948,100	-	-	-	-
Port Debt Service	-	90,000	90,000	-	1,138,800
Capital Projects	1,150,000	900,000	900,000	-	125,000
Roaded Service Area To:					
Capital Transit	2,490,400	2,589,900	2,589,900	2,687,500	2,342,600
Eaglecrest	25,000	25,000	25,000	25,000	25,000
School District	200,000	200,000	200,000	200,000	200,000
Total	**45,362,900**	**41,333,100**	**41,332,500**	**38,417,500**	**38,675,300**

SUPPORT TO OTHER FUNDS

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Capital Projects Support To:					
General Fund	-	50,000	50,000	-	-
Water	2,000,000	-	-	-	-
Airport	-	40,400	40,400	149,400	149,400
Sales Tax	-	2,500,000	2,500,000	-	-
Lands	455,000	-	-	-	-
Total	**2,455,000**	**2,590,400**	**2,590,400**	**149,400**	**149,400**
Internal Service Support To:					
Capital Projects	**-**	**191,000**	**191,000**	**-**	**-**
Enterprise Fund Support To:					
Harbor To CIP's	521,500	-	-	-	-
Dock To CIP's	475,000	-	-	-	-
Bartlett Regional Hospital to:					
CIP's	1,014,000	1,500,000	-	1,500,000	1,500,000
Debt Service	-	37,400	37,400	-	-
Water To CIP's	1,420,300	1,711,000	1,711,000	130,300	130,300
Sewer To CIP's	3,588,000	600,000	600,000	-	-
Total	**7,018,800**	**3,848,400**	**2,348,400**	**1,630,300**	**1,630,300**
Special Assessment Funds To:					
General Fund	206,000	44,000	44,500	85,700	52,400
Total	**206,000**	**44,000**	**44,500**	**85,700**	**52,400**
Debt Service To:					
Bartlett Regional Hospital	-	-	-	-	4,600
Total	**-**	**-**	**-**	**-**	**4,600**
Total Support To Other Funds	**$ 80,064,100**	**71,104,400**	**69,604,300**	**63,674,600**	**64,581,600**

SUPPORT FROM OTHER FUNDS

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
General Fund Support From:					
Sales Tax	$ 15,578,400	15,999,000	15,999,000	14,933,600	13,657,800
Tobacco Excise Tax	-	215,000	215,000	65,000	65,000
Marine Passenger Fee	1,056,200	975,300	975,300	580,600	910,000
Capital Projects	-	50,000	50,000	-	-
Special Assessments	206,000	44,000	44,500	85,700	52,400
Total	**16,840,600**	**17,283,300**	**17,283,800**	**15,664,900**	**14,685,200**
Special Revenue Fund Support From:					
Sales Tax From:					
General Fund	557,100	-	-	-	-
Capital Projects	-	2,500,000	2,500,000	-	-
Mental Health From:					
General Fund	310,400	129,000	129,000	129,000	129,000
Chemical Dependency	-	125,800	125,200	-	-
Education - Operating From:					
General Fund	17,276,600	17,731,200	17,731,200	17,970,800	18,171,200
Education - Special Revenue From:					
General Fund	123,000	384,800	384,800	123,000	233,000
Roaded Service Area	200,000	200,000	200,000	200,000	200,000
Education Operating Fund	940,600	610,300	610,300	193,800	304,200
Roaded Service Area From:					
Sales Tax	450,000	2,462,000	2,462,000	2,462,000	2,462,000
Marine Passenger Fee	441,000	541,700	541,700	534,200	625,700
Fire Service Area From:					
Sales Tax	-	175,000	175,000	175,000	175,000
Marine Passenger Fee	46,800	59,300	59,300	61,100	60,300
Visitor Services From:					
Hotel Tax	1,013,600	879,800	879,800	939,800	939,800
Marine Passenger Fee	97,000	97,000	97,000	-	97,000
Lands From:					
Capital Projects	455,000	-	-	-	-
Eaglecrest From:					
General Fund	333,100	363,100	363,100	363,100	363,100
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
Capital Transit From:					
Marine Passenger Fee	165,000	205,000	205,000	205,000	205,000
Roaded Service Area	2,490,400	2,589,900	2,589,900	2,687,500	2,342,600
Total	**24,924,600**	**29,078,900**	**29,078,300**	**26,069,300**	**26,332,900**
Debt Service Support From:					
General Fund	5,252,000	3,671,900	3,671,900	3,989,900	4,372,100
Port	948,100	-	-	-	-
Sales Tax	348,300	293,500	293,500	293,100	293,100
Hospital	-	37,400	37,400	-	-
Total	**6,548,400**	**4,002,800**	**4,002,800**	**4,283,000**	**4,665,200**

SUPPORT FROM OTHER FUNDS

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Port Debt Service Support From:					
Port	-	90,000	90,000	-	1,138,800
Marine Passenger Fee	-	-	-	-	322,200
Total	**-**	**90,000**	**90,000**	**-**	**1,461,000**
Capital Project Fund Support From:					
General Fund	375,000	-	-	-	-
Sales Tax	16,906,500	12,156,200	12,156,200	12,525,000	12,020,000
Marine Passenger Fee	1,691,000	1,705,900	1,705,900	1,668,000	1,638,000
Downtown Parking	-	200,000	200,000	-	-
Lands	1,027,000	-	-	-	200,000
Port	1,150,000	900,000	900,000	-	125,000
Equipment Acqusition Fund	-	191,000	191,000	-	-
Bartlett Regional Hospital	1,014,000	1,500,000	-	1,500,000	1,500,000
Harbors	521,500	-	-	-	-
Dock	475,000	-	-	-	-
Water	1,420,300	1,711,000	1,711,000	130,300	130,300
Sewer	3,588,000	600,000	600,000	-	-
Total	**28,168,300**	**18,964,100**	**17,464,100**	**15,823,300**	**15,613,300**
Enterprise Fund Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	228,100	239,500	239,500	251,500	245,500
Liquor Sales Tax	559,900	587,900	587,900	617,300	623,300
General Fund for Juneau Recovery Unit	205,700	205,700	205,700	205,700	205,700
General Fund for bond payment	588,500	611,800	611,800	610,200	595,500
Debt Service	-	-	-	-	4,600
Water from Capital Projects	2,000,000	-	-	-	-
Airport from Capital Projects	-	40,400	40,400	149,400	149,400
Total	**3,582,200**	**1,685,300**	**1,685,300**	**1,834,100**	**1,824,000**
Total Support From Other Funds	**$ 80,064,100**	**71,104,400**	**69,604,300**	**63,674,600**	**64,581,600**

CITY AND BOROUGH OF JUNEAU

Fund Title		Beginning Balance	+	Projected Revenues	+	Support From	-	Support To	-
General Fund	**$**	**4,947,900**		**27,912,000**		**14,685,200**		**24,069,600**	
Special Revenue Funds:									
Mental Health		(254,400)		5,000		129,000		-	
Visitor Services		211,600		292,100		1,036,800		-	
Capital Transit		315,300		843,900		2,547,600		-	
Marine Passenger Fee		132,000		3,858,400		-		3,858,200	
Eaglecrest		(479,000)		1,346,600		388,100		-	
Education - Operating		908,000		20,561,100		18,171,200		-	
Education - Special Revenue/Other		1,035,700		10,549,300		433,000		-	
Lands and Resource Management		307,500		1,084,400		-		200,000	
*Roaded Service Area		1,918,800		14,358,500		3,087,700		2,567,600	
Fire Service Area		151,300		(365,000)		235,300		-	
Downtown Parking		397,500		264,000		-		-	
Sales Tax		6,198,600		30,140,400		-		29,231,200	
Hotel Tax		22,900		945,000		-		939,800	
Port		374,200		1,061,200		-		1,263,800	
Parks and Recreation Improvements		3,700		3,100		-		-	
Tobacco Excise Tax		12,500		309,000		-		310,500	
Pass Through Grants		-		-		-		-	
Library Minor Contributions		94,400		6,700		-		-	
Total Special Revenue Funds		**11,350,600**		**85,263,700**		**26,028,700**		**38,371,100**	
Enterprise Funds:									
** Harbors		271,000		1,817,500		-		-	
** Docks		1,151,100		1,495,000		-		-	
Water		2,626,300		2,776,900		-		130,300	
Sewer		1,990,000		5,512,700		-		-	
** Airport		1,473,600		3,853,800		149,400		-	
Hazardous Waste		650,400		814,300		-		-	
Hospital		4,330,000		47,700,800		1,674,600		1,500,000	
Total Enterprise Funds		**12,492,400**		**63,971,000**		**1,824,000**		**1,630,300**	
Internal Service Funds:									
** Public Works Fleet		2,138,700		2,144,500		-		-	
Risk Management		309,600		12,803,500		-		-	
Total Internal Service Funds		**2,448,300**		**14,948,000**		**-**		**-**	
LIDS/Debt Service/Work Force:									
LIDS		**657,600**		**310,200**		**-**		**52,400**	
Debt Service		**350,900**		**-**		**4,665,200**		**4,600**	
Port Debt Service		**620,800**		**-**		**1,461,000**		**-**	
Work Force		**-**		**2,338,600**		**-**		**-**	
Capital Project Funds		**-**		**-**		**-**		**-**	
Interdepartmental Charges		**-**		**(19,142,400)**		**-**		**-**	
Total City Funds	**$**	**32,868,500**		**175,601,100**		**48,664,100**		**64,128,000**	

* Includes National Forest Timber Receipts Reserves of $421,500

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY04

Revised Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
20,777,500		**2,698,000**		**2,500,000**		**198,000**	**General Fund**
							Special Revenue Funds:
-		(120,400)		-		(120,400)	Mental Health
1,437,700		102,800		-		102,800	Visitor Services
3,594,400		112,400		-		112,400	Capital Transit
-		132,200		-		132,200	Marine Passenger Fee
1,688,800		(433,100)		-		(433,100)	Eaglecrest
39,640,300		-		-		-	Education - Operating
11,295,600		722,400		-		722,400	Education - Special Revenue/Other
837,900		354,000		-		354,000	Lands and Resource Management
15,775,100		1,022,300		921,500		100,800	*Roaded Service Area
2,400,400		(2,378,800)		-		(2,378,800)	Fire Service Area
166,600		494,900		-		494,900	Downtown Parking
680,100		6,427,700		-		6,427,700	Sales Tax
13,800		14,300		-		14,300	Hotel Tax
-		171,600		-		171,600	Port
6,100		700		-		700	Parks and Recreation Improvements
4,700		6,300		-		6,300	Tobacco Excise Tax
-		-		-		-	Pass Through Grants
6,700		94,400		-		94,400	Library Minor Contributions
77,548,200		**6,723,700**		**921,500**		**5,802,200**	**Total Special Revenue Funds**
							Enterprise Funds:
1,939,200		149,300		-		149,300	** Harbors
1,141,300		1,504,800		-		1,504,800	** Docks
2,627,800		2,645,100		-		2,645,100	Water
6,250,900		1,251,800		-		1,251,800	Sewer
3,908,600		1,568,200		-		1,568,200	** Airport
754,000		710,700		-		710,700	Hazardous Waste
47,723,900		4,481,500		-		4,481,500	Hospital
64,345,700		**12,311,400**		**-**		**12,311,400**	**Total Enterprise Funds**
							Internal Service Funds:
2,695,500		1,587,700		-		1,587,700	** Public Works Fleet
11,984,500		1,128,600		-		1,128,600	Risk Management
14,680,000		**2,716,300**		**-**		**2,716,300**	**Total Internal Service Funds**
							LIDS/Debt Service/Work Force:
353,100		**562,300**		**-**		**562,300**	LIDS
4,960,600		**50,900**		**-**		**50,900**	Debt Service
1,513,300		**568,500**		**-**		**568,500**	Port Debt Service
2,338,600		**-**		**-**		**-**	Work Force
-		**-**		**-**		**-**	**Capital Project Funds**
(19,142,400)		**-**		**-**		**-**	**Interdepartmental Charges**
167,374,600		**25,631,100**		**3,421,500**		**22,209,600**	**Total City Funds**

CHANGES IN FUND BALANCES OVERVIEW

Summary

The FY04 budget continues the practice of budgeting to carry over specific minimum general governmental fund balances. The exception to this practice has been the decision by the Assembly and supported by Juneau's voters to work towards building a $10 million Sales Tax Emergency Budget (Rainy Day Fund) Reserve. We are projecting an ending FY04 Sales Tax Budget Reserve (Rainy Day) fund balance of $6.36 million.

As in previous years, the projected general governmental fund balance carryovers include the Assembly's policy of maintaining $3,000,000 in general governmental emergency reserves.

Individual Funds

The following is a summary and explanation of the FY04 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 projected carryover for FY04 is $2,698,000. This amount consists of $2,500,000 in emergency reserves and unrestricted funds of $198,000. It is the Assembly intent to keep the unrestricted balance at a minimum with no mid-year appropriations.

Mental Health – The Mental Health function ceased being a CBJ operation in FY01 when it was decided to shift these services to the private sector. At the close of operations the Mental Health function it was in an operating deficit position of approximately $900,000. Since that time we have been working to eliminate this deficit. The Mental Health fund balance deficit for FY04 is projected to be $120,400. The current operational plan will eliminate this deficit by the end of 2005.

Capital Transit – The projected carryover for FY04 is $112,400. This amount represents approximately 15% of revenues. Transits revenues can vary as much as 15% from budget. This carryover is to help smooth operating cycles between budget years.

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. Cruise ship 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 $132,200 for FY04.

Eaglecrest – Eaglecrest has experienced several bad ski seasons in a row with FY03 topping the prior two. The board had to implement and revise its prior policy to offer skiers season pass refunds or credits for the FY04 ski season due to the lack of snow. This three year reduction in revenues has taken it's toll on Eaglecrest's fund balance and policy to keep fund balance at a sufficient level to offset one bad season every three years, not three years in a row. The FY04 projected fund balance deficit for this fund is projected to be $(433,100). The board has asked the Assembly to allow them to carry the fund balance in a deficit position with the intention to offset it with a good ski season.

Education Operating and Special Revenue/Other – These balances are managed by the Juneau School District Board of Education (School District). After adoption of the School District budget by the Assembly, the School Board shall not exceed the total appropriation without Assembly approval.

Lands and Resource Management – The projected carryover for FY04 is $354,000. Included in the carryover amount is $13,040 in equity in the AJT Mining Properties, Inc. joint venture. The City is currently trying to help the housing shortage by granting and loaning funds and selling City land to help develop residential housing. These funds are restricted for specific uses and are not considered available for other general governmental functions.

CHANGES IN FUND BALANCES OVERVIEW

Roaded Service Area – The projected carryover for FY04 is $1,022,300. This amount contains $500,000 in emergency reserves and for FY04 $421,500 in restricted funds under the National Forest Timber Receipts program. The unrestricted balance in the Roaded Service Area at the end of Y04 is $100,800.

Fire Service Area – The total projected carryover is $21,600 for FY04. These funds are restricted for fire related purposes. The ending FY04 balance represents approximately 1.5% of annual operations.

Downtown Parking – The total projected carryover is $494,900 for FY04. This balance represents surplus user fees, and as such, is restricted for this purpose 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 carryover for FY04 is $6,427,700. The majority of the projected ending FY04 balance, $6,366,200, is contained in the Sales Tax Budget Reserve (Rainy Day Fund).

Port – The projected carryover for Port is $171,600 for FY04. The funds were generated from Port fees and are restricted for payment of general obligation dock bond debt and other port related capital improvement projects.

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

Enterprise Funds (for all funds) – The total projected carryover of $12,355,700 for FY04 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.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The total projected carryover is $1,587,700 for FY04. Approximately $527,100 of the fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Fleet Equipment Acquisition balance has been closely reviewed with the intention of reducing the balance in a proactive plan over the next several years. As such, several departments have had their projected contributions reduced.

Risk Management – The total projected carryover for FY04 is $1,128,600. The individual ending components of this balance are made up of $445,200 Health & Wellness, $42,000 Safety & Workers Compensation, $227,300 General/Auto Liability, $294,100 Employee Practice/Property, $8,200 Special coverage, and $111,800 for Unemployment Compensation. The Risk Management Officer and Finance Director have recommended a minimum fund balance of $1,200,000 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 of $562,300 for FY04 is comprised of the sewer extension, water extension, and consolidated LID fund balances. The water and sewer extension fund balances represent amounts available for future expansion of the water and sewer lines and comprise $596,200 for FY04. Consolidated LID's carryover balance is projected to be $(33,900) at the end of FY04. The construction of CBJ LID's is funded out of central treasury instead of using other funding options; thus the negative balance created by this will be eliminated over time as the property owners make their annual LID payments. Since 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 $50,900 for FY04. This balance was 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.

CHANGES IN FUND BALANCES OVERVIEW

Port Debt Service – The total projected carryover for FY04 is $568,500. This fund has been established as a requirement of the 2003 Series A Steamship Wharf/Marine Park Revenue bonds issued in FY03. The debt service on these bonds is paid with a combination of Port Development Fees (75%) and Marine Passenger Fees (25%).

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

History of the Community and Service Area Structure

Juneau's existing 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 service area 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). The functions transferred provided tax funded services not considered reasonably available to rural property owners.

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

General governmental services are presently separated into three specific taxing areas; Areawide, Roaded SA #9 and Fire SA #10.

- **Areawide Services**:

  Direct funded -

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

  Indirect funded (financial support to)

Education	Capital Projects

- **Roaded SA #9 Services:**

  Direct funded -

Police	Streets	Parks and Recreation

  Indirect funded – Capital Transit

- **Fire SA #10**

  Direct funded – Capital City Rescue

Assessed Values Changes for Calendar 2003 (FY04)

The Assessor has projected the 2003 assessment roll for taxable real and business personal property at $2.632 billion. This is an increase of $ 64.6 million (2.5%) over the previous year's (2002) borough-wide assessment. This increase is less than the 3% originally projected for property value growth. The majority of this decline can be attributed to changes made to the business personal property valuation tables and the aging of business personal property. Valuation tables are used as an alternative method, accepted by the Assessor, for declaring business personal property values. The valuation tables were modified in 2002 to better recognize "full market value" by allowing business personal property to be depreciated at a more accelerated rate.

This year's property valuation gain is really a combination of property value increases and decreases.

PROPERTY ASSESSMENT AND TAXATION

- New construction increased by $38 million (estimated) or 1.44% in total value (1.56% in real property value),
- Real property increased by $61.6 million or 2.3% in total value (2.5% in real property value), and
- Business personal property decreased by $35 million or 1.3% in total value (14.4% in total business personal property value)

The combination of these property value increases and decreases has resulted in an overall property assessment increase of $64.6 million or 2.5%.

Projected Assessments by Service Area

		2003 CERTIFIED ASSESSED VALUES (in millions)		
Service Area	2002 Certified Assessment Roll	Real Property	Personal Property	Total Certified Value
Capital City Fire/Rescue	$2,414.7	$2,326.0	$160.1	$2,486.1
Roaded Service Area	$2,433.6	$2,340.1	$160.1	$2,500.2
Areawide	$2,567.1	$2,423.0	$208.7	$2,631.7

Millage Rates and Restrictions

The 2003 assessments do not include an estimated $133 million in required (State) program exemptions for senior citizens' and disabled veterans' property. Under State law, the responsibility for paying this property tax levy falls to the State government. However, the State has not appropriated funds for the State's Senior Citizen and Veterans' Property Tax Exemption Program for a number of years. The total amount of property tax revenues we will not collected in FY04, under the State mandated program, is estimated at $1.54 million.

A one mill levy is equal to one tenth of one percent (0.1%). One mill levy assessed borough-wide will generate $2.632 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire). Property can be subject to taxation in one, two or all three of these areas. Just over 94% of taxable property is subject to the combined overlapping mill levy for the three taxing areas.

	FY99	FY00	FY01	FY02	FY03	FY04
Operational Mill Levy						
Areawide	4.23	4.60	4.88	4.73	4.97	5.52
Roaded Service Area	5.48	5.18	5.19	4.72	4.72	4.24
Capitol City Fire/Rescue	0.93	0.92	0.74	0.75	0.75	0.68
Total Operational	10.64	10.70	10.81	10.20	10.44	10.44
Debt Service Mill Levy	1.38	1.52	1.22	1.27	1.03	1.20
Total Mill Levy	**12.02**	**12.22**	**12.03**	**11.47**	**11.47**	**11.64**
Change	-	0.20	(0.19)	(0.56)	-	0.17
% Change	-	1.66 %	(1.55) %	(4.66) %	-	1.48 %

In 1995, the CBJ voters' approved a 12 mill operational property tax levy restriction on all taxable property. This levy restriction does not apply to the tax levies used for the payment of debt service on voter approved (general obligation) bond indebtedness. 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 by the CBJ from the State's School Construction Debt Reimbursement Program. *(See the "Major Revenue Analysis" for further explanation).* The debt service mill levy is in addition to the operational mill levy.

Taxpayer Impacts

Values for the 2003 assessment year (the FY04 budget year) have increased by 2.5% over the 2002 assessment. As previously noted the majority of this year's property increase is due to new construction and real property value gains which have been offset by business personal property value reductions. The CBJ is required by State law to assess taxable property at full and true value. Full and true value is defined as 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 " (AS 29.45.110)

The total adopted mill levy, including debt, increased by 0.07 to 11.64 mills. This change is comprised of a debt service mill levy increase of 0.07. There is no increase in the operational mill levy. The debt service mill levy represents the amount of funding required (after the State's School Construction Bond Debt Reimbursements) to pay the annual debt service costs on voter approved general obligation debt.

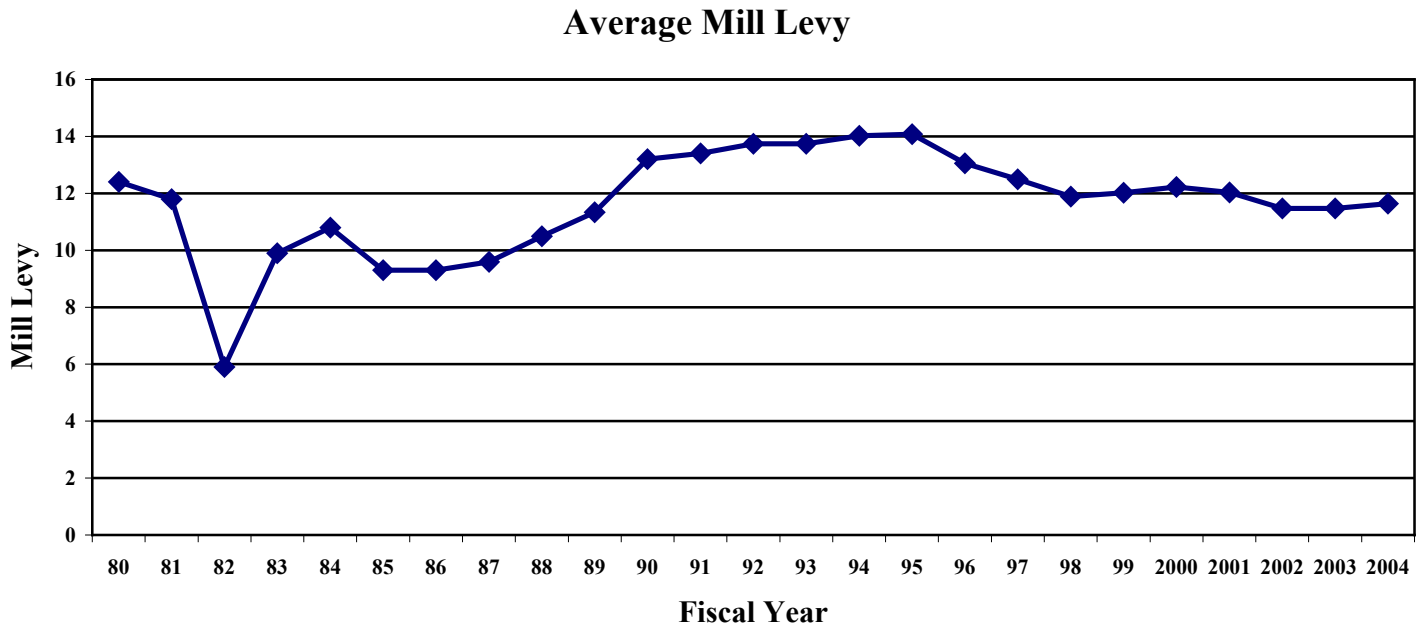
The actual FY04 mill levy is determined when the final assessed values have been certified and the budget adopted by the Assembly. The FY04 mill levy is based the funding need to balance the FY04 adopted budget using the Assessor's assessed value estimate.

Fiscal Year Ending	Debt Service Mill Levy	OPERATIONAL LEVIES BY SERVICE AREA			TOTAL COMBINED OPERATIONAL & DEBT SERVICE MILL LEVIES		
		Areawide Operating	Roaded Operating	Fire Service Operating	Areawide (non roaded)	Areawide & Roaded	Areawide, Roaded & Fire
1995	1.34	5.08	6.48	1.18	6.42	12.90	14.08
1996	1.43	4.03	6.51	1.09	5.46	11.97	13.06
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

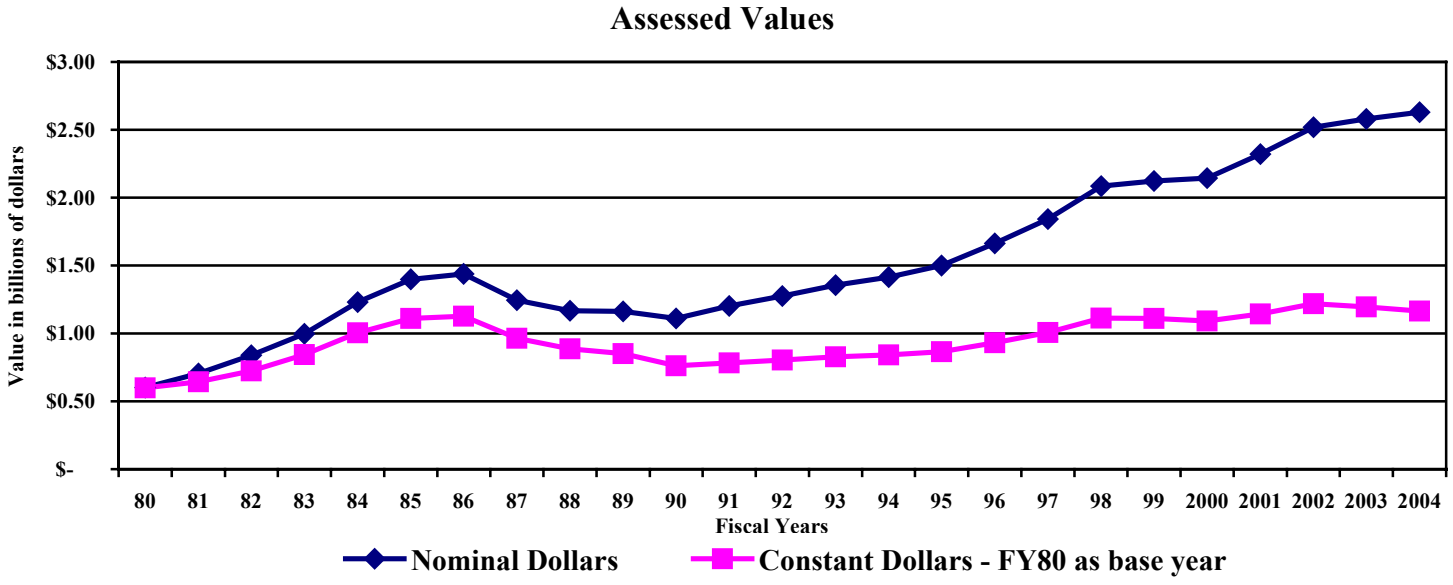
This chart shows the individual as well as the combined (overlapping) millage rates for the three City and Borough of Juneau taxing areas and for debt service.

PROPERTY ASSESSMENT AND TAXATION

The graph below shows the historical average borough-wide mill levy since 1980. The mill levy represents the **mill average for each fiscal year**. Levies vary by service area and can be greater or less than the average. The average mill levy shown below has been calculated by dividing the total tax levy by the total assessed value after the exclusion of the senior citizen and disabled veteran property exemptions. FY82 was an abnormal year due to a large influx of State funding allowing for a decrease in the mill rate for that year.



This 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 has been excluded so accurate comparisons can be made.



REVENUE FROM LOCAL SOURCES

I. PROPERTY TAX REVENUES

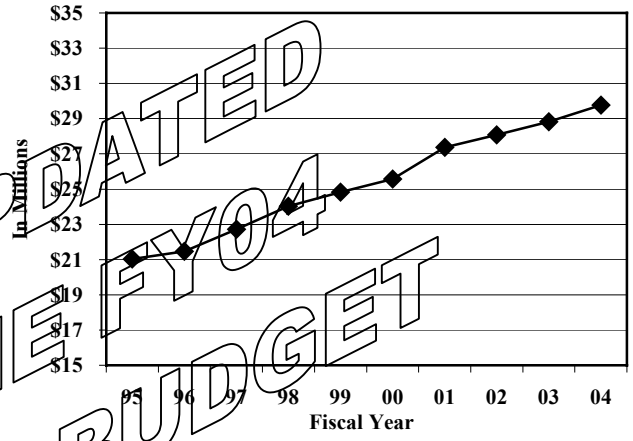
Property taxes are expected to continue with slow growth in the FY04 Revised Budget from the FY03 Projected Actuals by 3.23% ($931,600). This revenue growth is the net result of an increase in assessed values ($50.3M) and an increase in the debt mill levy (0.10 mills).

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 areawide assessed value for the 2003 fiscal year was $2.567 billion and for 2004 the estimate is $2.617 billion.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240. The FY03 mill levy was adopted in resolution form on June 14, 2002 at 11.47 mills. The proposed mill levy for FY04 is 11.57, an increase of .10 mills. This mill levy increase reflects an increase in the debt mill levy from 1.03 to 1.20 mills. The operational mill levy is proposed to be reduced from 10.44 to 10.37.

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



FY95-02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.

One of the most significant exemptions in terms of dollars is the Senior Citizen and Disabled Veteran exemption. In FY04, this exemption represents $1.59 million in property tax revenue not collected.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

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

II. SALES TAX REVENUES

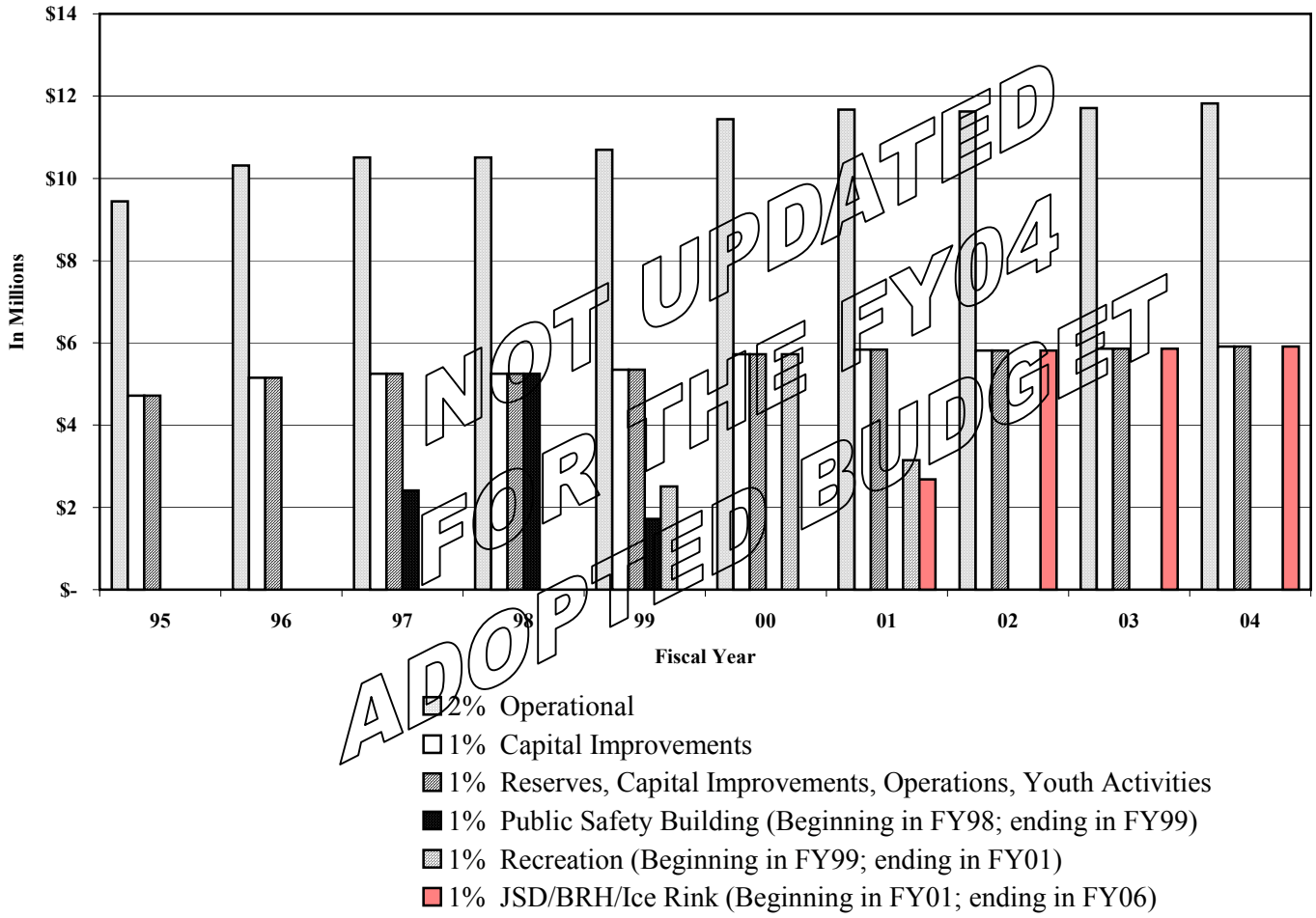
Total sales tax revenues are expected to continue with slow growth through FY03 and FY04. FY03 collections are estimated to come in at .53% ($163,400) over that collected in FY02. The FY04 revised budget is anticipating a 1% increase over the FY03 projections ($318,300).

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.

FY95-02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.



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

Effective January 1, 2001, voters approved an additional temporary 1% sales tax to fund (1) the repair and rehabilitation of schools; (2) the expansion and improvement of Bartlett Regional Hospital; and (3) the construction of a recreational facility at Savikko Park. This tax is to remain in effect for five years, ending December 31, 2005.

Effective July 1, 2002, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2007. 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.

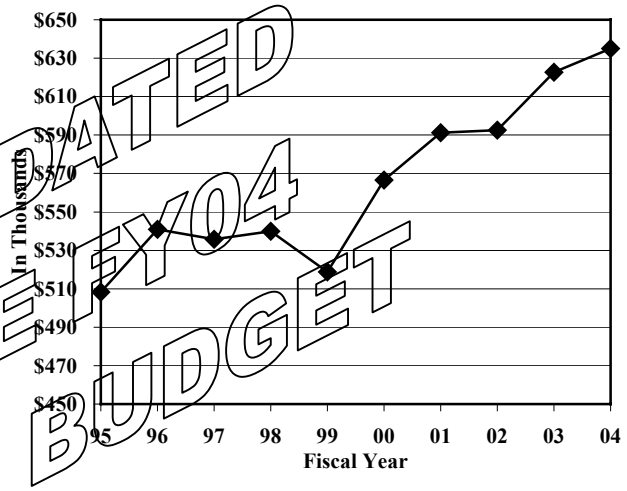
It is estimated that operational sales tax revenue (2% of the general sales tax) for fiscal years 2003 and 2004 will continue with slow, but steady, growth. FY03 collections are estimated to come in at $47,900 (.41%) greater than that collected in FY02. FY04 budget projections expect a .98% increase over FY03 projections ($114,000).

LIQUOR SALES TAX

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

Liquor sales tax monthly deposit and quarterly filing procedures, penalties and interest on delinquencies are the same as general sales tax.

In reviewing the historical graph presented here, it can be seen that this revenue source has been experiencing slow growth since FY95. The dip in FY99 can be attributed primarily to late filings of sales tax returns by merchants, which is offset by the increase shown in FY00 revenue. The dip in FY02 is due to adjustments resulting from merchant nonpayment of liquor tax. Based on a slow growth trend, current liquor sales estimates and the general economy, liquor sales tax revenue for fiscal years 2003 and 2004 is projected to continue increasing at this slow rate of growth.



FY95 – 02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.

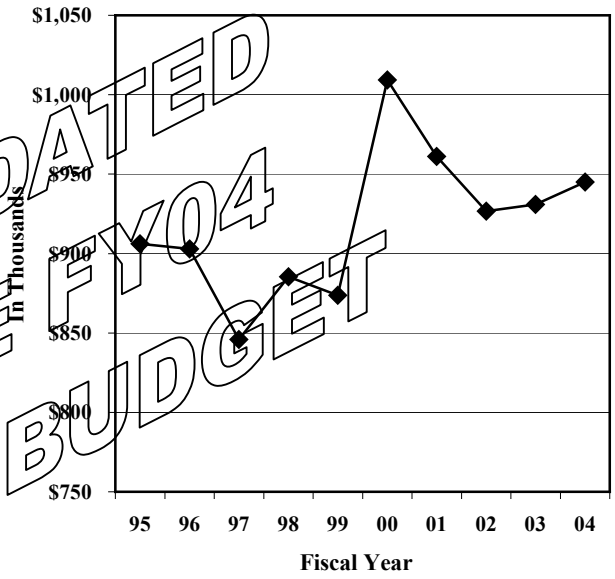
NOT UPDATED FOR THE FY04 ADOPTED BUDGET

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, FY00 shows a sharp increase from FY99. This is primarily due to: (1) the timing of the returns submitted and (2) the addition of a new hotel capturing a new market. FY01 revenues dropped from the FY00 high with FY02 continuing the downward trend. It is anticipated that revenue will slightly increase in FY03 and FY04, based on current projections.



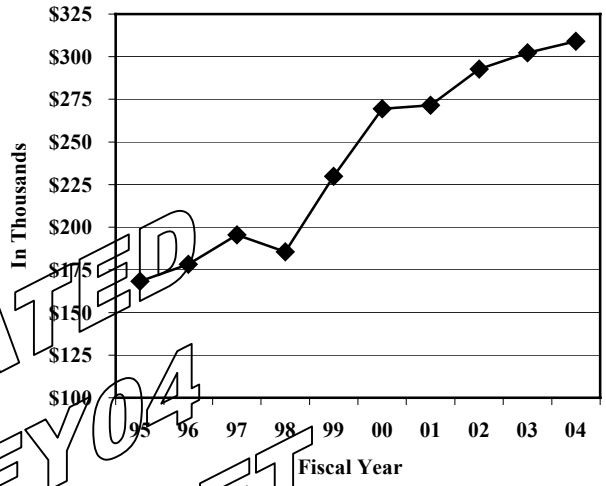
FY95 – 02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

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 which was approved by the voters in October 1990 places a 6% tax on the imported price (wholesale) of all tobacco products brought into the CBJ for resale. Revenues generated from this tax levy are used to fund social service programs.

As can be seen by the graph, there was a large increase in tax collections in FY99 and FY00 compared to those collected in FY98 and prior. This increase is primarily due to the 1997 Tobacco Tax Rate increase passed by the State of Alaska during that legislative session. This revenue remained relatively stable in FY01, increased in FY02, and is expected to continue increasing at a steady rate of growth in FY03 and FY04.



FY95 – 02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.

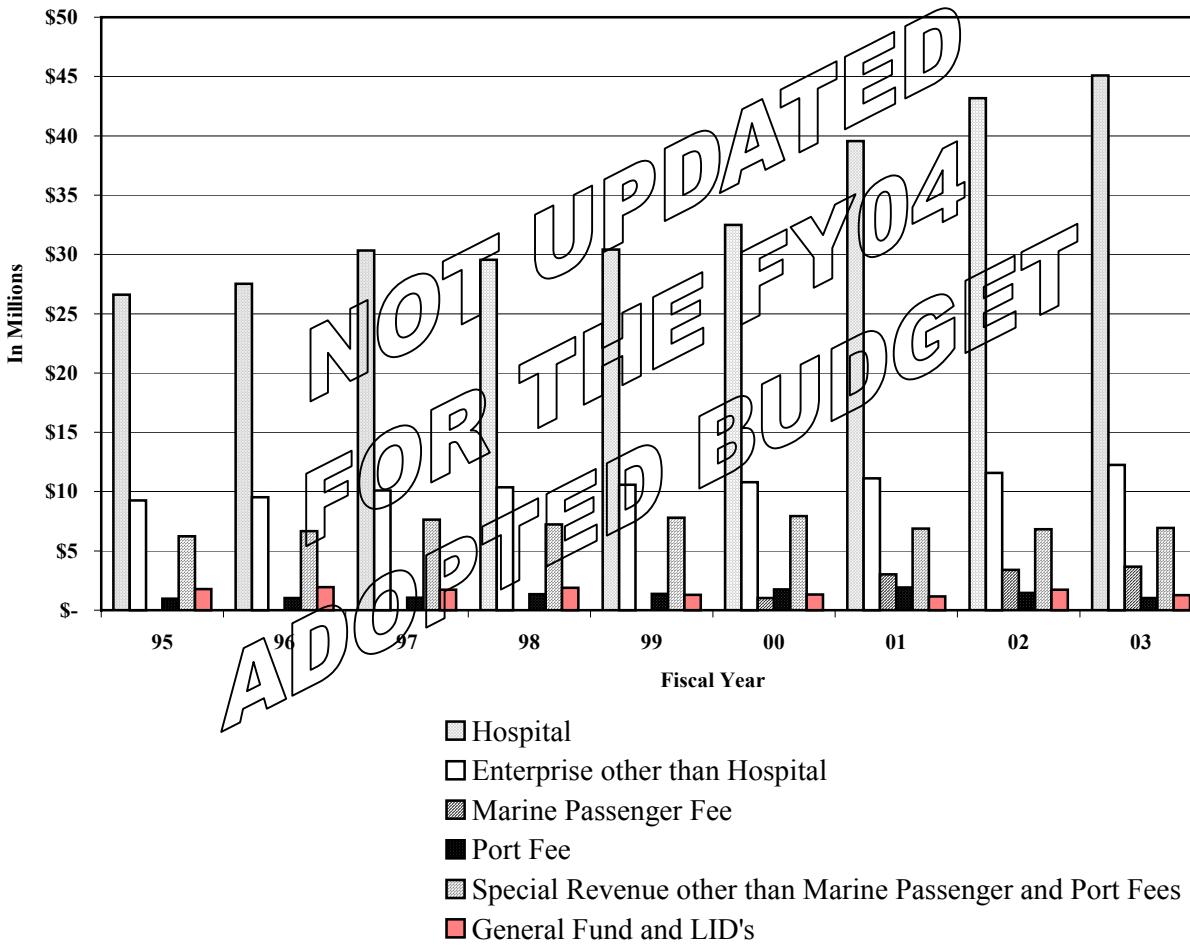
NOT UPDATED FOR THE FY04 ADOPTED BUDGET

III. OTHER LOCAL REVENUES

Other local revenue sources include user fees and permits, interest income, property sales and rents and other miscellaneous revenues. These revenues are expected to decrease in the FY04 Revised Budget from the FY03 Projected Actuals by .97% (or $795,500). This decrease reflects the net effect of an increase in user fees of $1.9M offset by a decrease in miscellaneous revenues of $2.7M. The increase in user fees can be primarily attributable to increases in the Land Fund ($618,000), Eaglecrest ($608,000), Marine Passenger Fee ($183,800) and Capital Transit ($124,800). The decrease in FY04 miscellaneous revenues from FY03 Projected Actuals is attributable to the 2002 GO Refunding Bond proceeds showing up as funding sources in FY03.

Information on the major classes of other local revenues is available on the following pages.

USER FEES AND PERMITS



FY95-02 are based on actual revenues collected.
FY03 is based on estimated collections.
FY04 is 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 nine years, up through FY03 Projected Actuals. A combination of fee increases and service growth has contributed to this steady increase. The Hospital's FY04 Revised Budget reflects user fee revenues to remain relatively stable to the collections estimated in FY03.

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, like the Hospital, shows a steady increase over the last ten years. This can be attributed to both an increase in user fees and an increase in services provided.

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 cruiseship industry.

Special Revenue other than the Marine Passenger and Port fees consist of sales tax resale cards, Capital Transit, School District, Mental Health, Chemical Dependency, 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 steadily increased until FY97 where it remained relatively stable through FY00. In FY01, the Mental Health and Chemical Dependency functions were transitioned to the private sector and the Hospital, respectively, which dramatically decreased user fee revenues in this revenue category in FY01 and FY02. This revenue source is expected to rebound in FY03 and FY04, however, primarily due to increases expected in Lands, Eaglecrest and Capital Transit user fees.

The General Fund and LID's user fees consist of Community Development, Ambulance, Parks and Recreation, Special Assessments and Miscellaneous User Fees. This revenue varies a little bit from year to year but remains within a relatively stable range.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

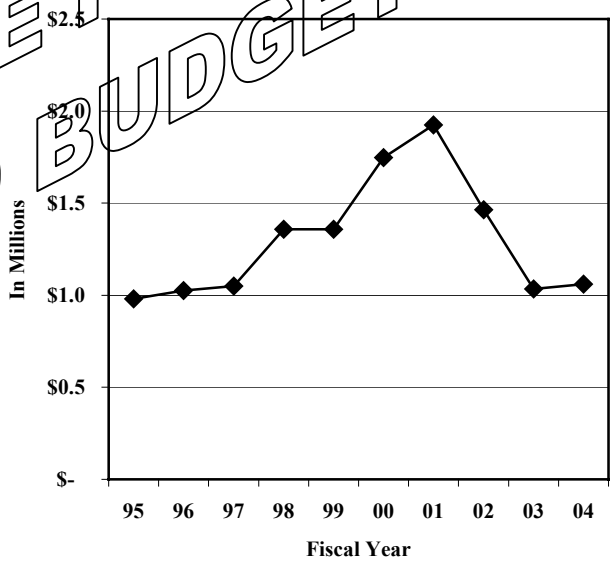
PORT DUES / PORT DEVELOPMENT FEE

PORT DUES

Effective March 23, 1990, a "Port Dues" based on the 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 has been reviewed and adjusted annually based on anticipated tonnage increases. A high of $.23 per net registered ton was adopted effective April 5, 1999. The maximum rate allowed was $.25 per net registered ton according to ordinance. The majority of the port dues revenue has been 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.

FY95 – 02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections



PORT DEVELOPMENT FEE

Although the Port Dues 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 Port Development 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) an additional $2.00 per arriving passenger per day for vessels docking at or on vessels lightering to a City and Borough port facility.

The proceeds from this new fee are to be used to fund a portion of the design and construction costs of the Steamship Wharf/Marine Park project and other dock and port related planning and design projects.

Revenues generated from the Port Development Fee are expected to generate $1.03M in FY03 and $1.06M in FY04 based on current projections.

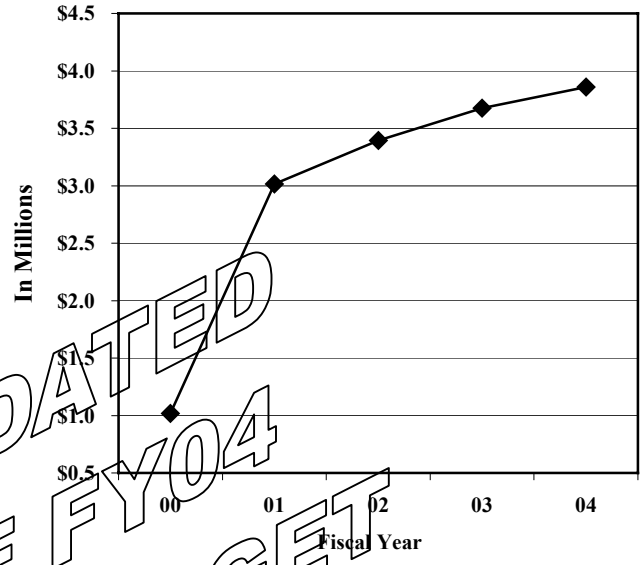
MARINE PASSENGER FEE

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 cruiseship passengers visiting Juneau, including emergency services, transportation impacts and recreation infrastructure use, and to mitigate impacts of increased utilization of CBJ services by cruiseship passengers.

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

In FY01, the first full year the fee was in effect, the fee brought in $3.02 million in revenue. It is anticipated this fee will provide $3.67 million in FY03 and $3.85 million in FY04 based on current projections of marine passengers visiting Juneau.



FY00 is based on actual collections for a partial year only (first year of fee)
FY01-02 is based on actual collections.
FY03 is based on estimated projections.
FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

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 (FY98-FY02), has ranged from a high of $100.9 million in FY02 to a low of $71.6 million in FY00.

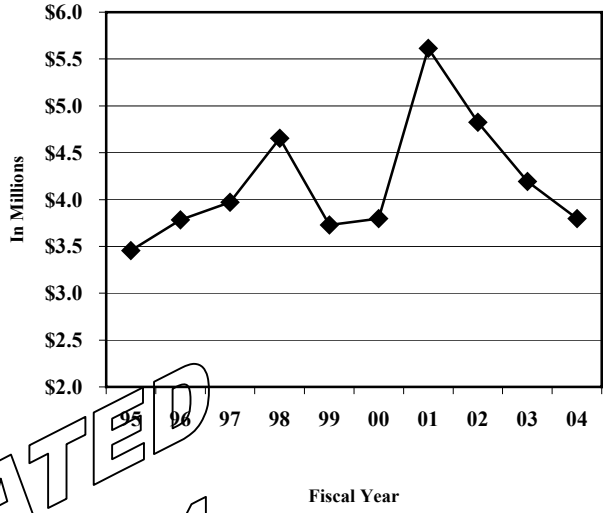
Some of the major factors that can impact the level of interest earnings are (1) the cash balances available for investment, (2) the interest rate environment and (3) any changes made to the management of the investments.

In March 1998, there was a major change in the management of the investments in that the portfolio was split into two time horizons: (1) short (0-1.5 years), (changed to 0-3.5 years in 2/02), managed internally with a buy and hold strategy and (2) intermediate (1-10 years) managed externally with a more actively managed strategy.

In looking at the graph, subsequent to FY98, there have been some significant swings in the level of earnings from year to year. One of the major swings was in FY99. The decrease in FY99 investment earnings from FY98 (19%) reflects (1) the first full fiscal year in which the portfolios were split and management of the investments was changed significantly, (2) a change in earning calculation methods taking into consideration the price fluctuations on the invested securities when reporting interest earnings (mark to market requirement) and (3) a period of both falling and rising interest rates.

The next significant swing was in FY01. This increase from FY00 (47.8%) reflects a period of low inflation expectations (falling interest rates) which enhanced the externally managed portfolio returns. Inflation expectations affect the externally managed

Investment Interest Income:



FY95 – 02 are based on actual revenue collected.
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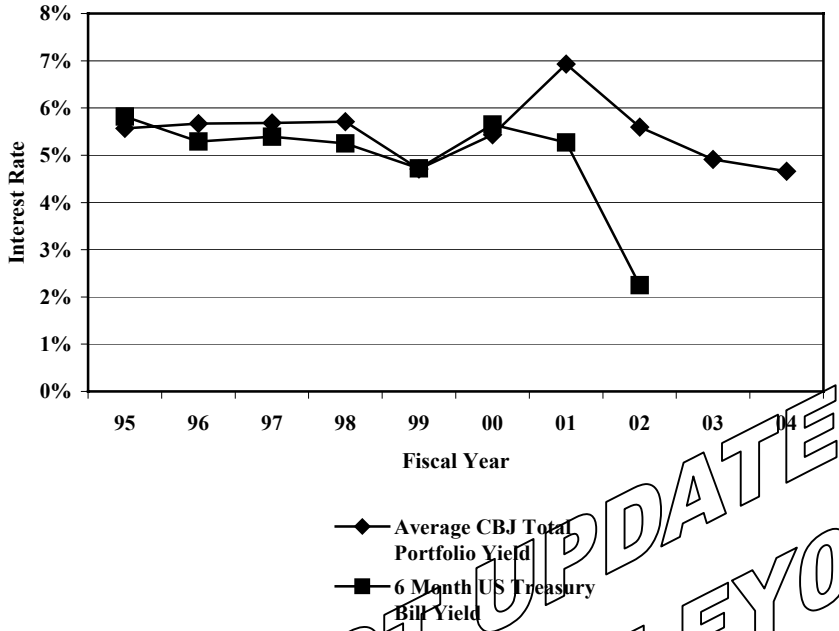
portfolio due to its longer maturity focus. When the risk of inflation is low, bond prices normally rise. The securities held in the portfolio benefit from this increased valuation. Although the Federal Funds target rate was cut five times in the last six months of the fiscal year, decreasing from 6.5% in December 2000 to 3.75% in June 2001, causing the shorter internally managed portfolio's return to decline, the longer externally managed portfolio's return benefited from the increase in security value to provide an enhanced total return on the portfolio.

We continued to see a rising market environment (falling interest rates) in FY02, however our interest earnings dropped by 14% from the significant FY01 earnings. The Federal Funds target rate was again cut five times in the first six months of the fiscal year, decreasing from 3.75% in July 2001 to 1.75% in December 2001, however, unlike FY01, the interest income component from reinvestment was greater than the price change component, which brought the total return down.

FY03 and FY04 projections were developed amid economic uncertainty and geopolitical concerns. We believe the rates will remain stable to gradually rising over the course of the next 1-½ years. With this type of interest rate environment in mind, the combined total return is expected to decrease from that achieved in FY02.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

Total Portfolio's Average Rate of Return:

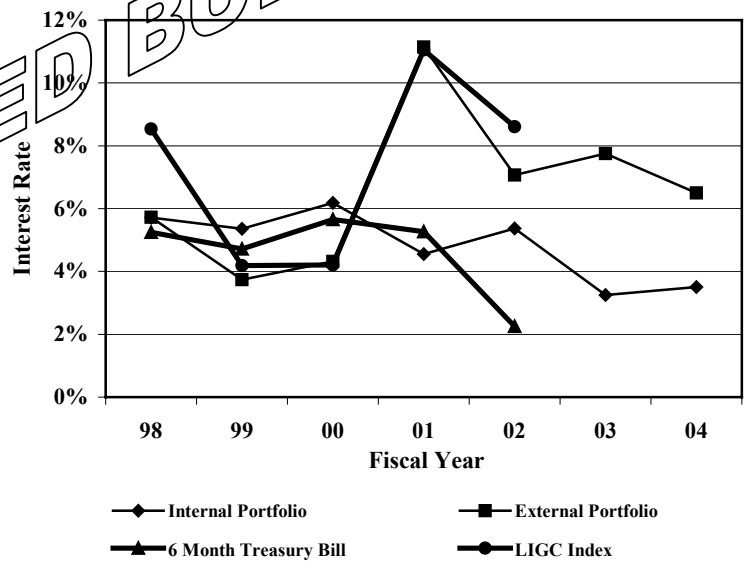


An eight-year comparison of CBJ's average annual investment portfolio yield with the 6 month U.S. Treasury Bill Yield is presented here.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

Internal, External, Indexes:

A comparison between the internal portfolio, external portfolio, 6 month Treasury Bill (Internal Index) and the Lehman Intermediate Government / Credit Index (External Index) from inception of the externally managed portfolio



PROPERTY SALES AND RENTS

Property sales and rents are expected to increase in the FY04 Revised Budget over the FY03 Projected Actuals by 5.07% (or $150,700), primarily attributable to Eaglecrest ($99,500) and Airport ($109,300).

MISCELLANEOUS LOCAL REVENUES

Miscellaneous local revenues include penalties and fines, debt service for education, special assessments and other miscellaneous revenue. These revenue sources are expected to decrease in the FY04 Revised Budget from the FY03 Projected Actuals by 54.07% (or $2,723,500). This decrease results from the inclusion of the 2002 GO Refunding Bond proceeds as a funding source in the FY03 Projected Actuals.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

REVENUE FROM STATE SOURCES

Revenues from state sources are projected to decrease by 4.31% (or $1,243,100) in the FY04 Revised Budget from the FY03 Projected Actuals. This decrease reflects the combined result of decreases in all of the State programs except for the School Construction Debt Reimbursement program.

I. STATE SHARED REVENUE

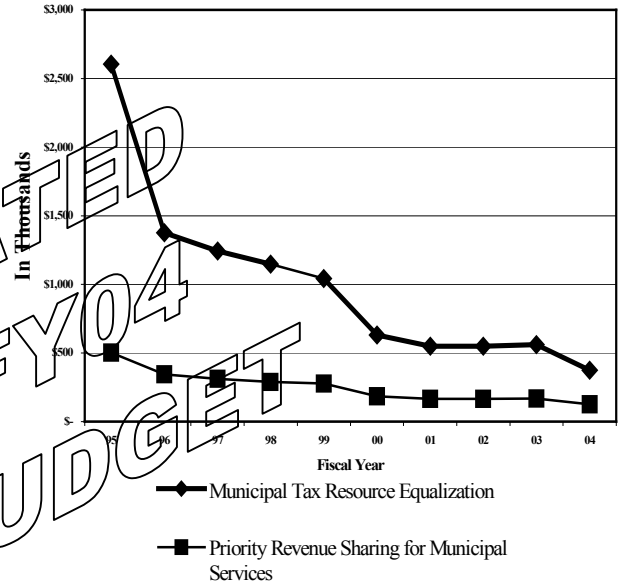
This program is divided into two components:

1. Municipal Tax Resource Equalization (AS.29.60.010 - 29.60.080) – Each fiscal year the State computes an equalization entitlement for services provided by a taxing unit. This is determined by the application of a formula based on population, relative ability to generate revenue and local burden of the taxing unit compared on a statewide average. Money to carry out this program is appropriated annually by the State.

   An equalization entitlement may be used only for authorized expenditures of the taxing unit, but up to 15% of the payment generated by areawide revenue may be used for non-areawide purposes at the discretion of the Assembly.

2. Priority Revenue Sharing for Municipal Services (AS 29.60.100 – 29.60.180) – The State contributes aid for (a) roads at $2,500 a mile; (b) hospital facilities at $1,000 per bed, $50,000 per small hospital or $250,000 per large hospital; and (c) health facilities at $2,000 per bed or $8,000 per health facility. Monies to carry out the programs are appropriated annually by the State. If 100% funding is not available to carry out the programs, distribution is made on a prorated basis.

   There has been an historical trend of declining entitlements year after year, which continued through FY01. From FY01 through FY03, the entitlements remained stable. We are projecting a decrease in FY04, however, due to the Governor's latest proposal to reduce the FY04 state shared revenue program by 25%.



FY95 – 03 are based on actual revenue collected. FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

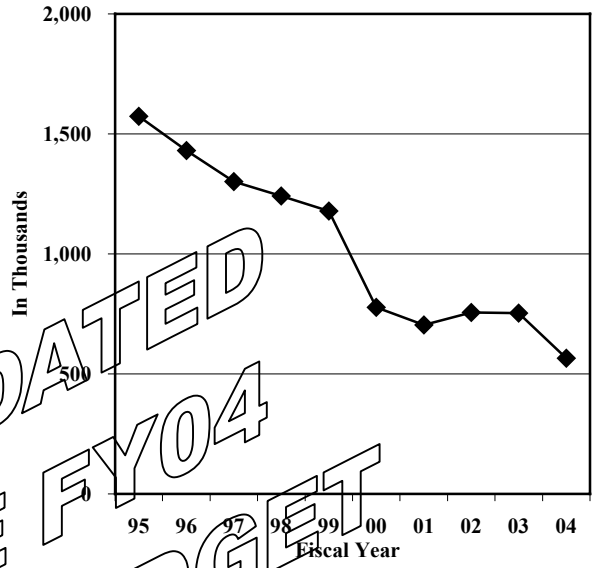
II. SAFE COMMUNITIES
(Formerly Municipal Assistance)

Effective July 1, 1997, the former Municipal Assistance Program was amended to change the name of the program to Safe Communities and add a new subsection providing that money received under the Safe Communities program be spent for the following services in the following ranking of priority:

1) police protection and related public safety services;
2) fire protection and emergency medical services;
3) water and sewer services not offset by user fees;
4) solid waste management;
5) other services determined by the governing body to have the highest priority.

AS 29.60.350 – 29.60.375 provides that the legislature may appropriate to the Safe Communities Fund an amount equal to or greater than 30% of the income tax revenue received by the State under AS 43.20.011 (e) for the previous fiscal year. The amount appropriated to the fund is distributed to municipalities in a base amount, with excess funds being distributed on a per capita basis. The base amount is equal to the amount received by the City and Borough during Fiscal Year 1978 under AS 43.70.080. CBJ's base amount is $372,400.

The historical trend of declining state revenues continues as the Safe Communities program follows the same reductions as the State Shared Revenue (SSR) program. As in the SSR program, the Safe Communities funding remained stable in FY02 and FY03. We have budgeted for a reduction in FY04 just as we have for the SSR due to the Governor's current proposal to reduce the program by 25%.



FY95 – 03 are based on actual revenue collected. FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

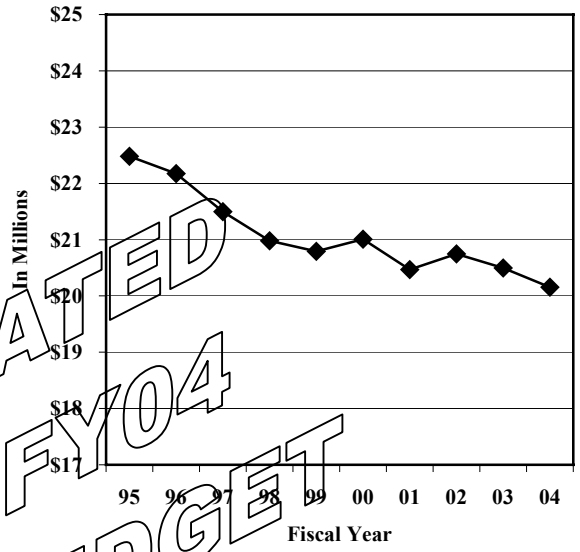
III. SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.010 to 14.17.075. In Fiscal Year 1987, the amount of State aid for each school district was calculated based upon the number of instructional units. Prior to FY87, the allocation of funds was made on a per pupil basis.

In Fiscal Year 1988, a different allocation method was adopted. The revised method is based upon a similar instructional unit approach and includes several features, which address federal equity standards.

The public school funding program was reviewed during the 1998 Legislative session resulting in changes to the foundation formula effecting the amount each school district would receive. Changes resulting from Senate Bill 36 included: (1) the addition of $26 million to the program, (2) the establishment of a funding "floor" that said no school district would get a reduction in State aid, and (3) additional funding to help each school district achieve "quality schools" improvements.

The FY03 School Foundation funding is expected to be lower than that received in FY02 and the FY04 funding is expected to be lower than that of FY03 due to projected declining enrollment numbers.



FY95 – 02 are based on actual revenue collected.
FY03 is based on estimated collections.
FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

IV. SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

Alaska Statute 14.11.100 provides for State aid for costs of school construction debt incurred by local government units. Several changes and modifications have been made to the program over the years changing the reimbursable amounts.

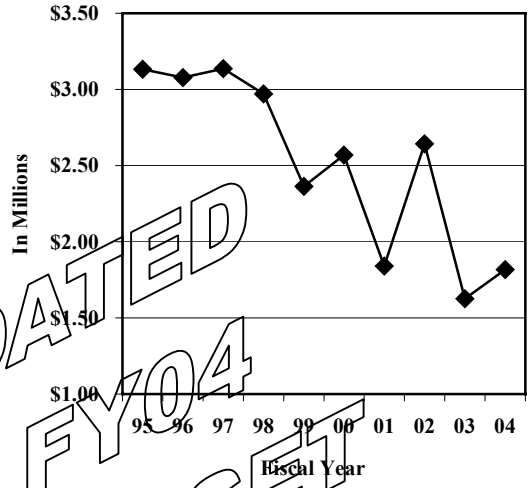
During the 1998 Legislative session, Senate Bill 11 was passed amending the reimbursement program by extending the period of time indebtedness would qualify under the program. The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

Reimbursements received by the CBJ are reimbursed based on reimbursement rates varying between 70% and 100%. The program payments are then subject to proration depending upon appropriation.

The steady decrease in reimbursements beginning in FY94 through FY01 is due to the CBJ's school bond debt maturing. There is a slight increase in FY00 due to a large maturity of the 1996 Refunded portion of the 1991 School Bonds and the addition of a portion of the 1997 and 1998 School Technology Bonds approved by the Department of Education for reimbursement under this program.

The increase in reimbursements in FY02 is due to the issuance of a $10.060 million school bond in June 2000, of which $7.717 million qualifies for school construction bond debt reimbursement.

The decrease in reimbursements expected in FY03 reflects the net effect of the final payment in FY02 of the 1996 refunding of the 1991 school bonds and the issuance in 2002 of a $12.995 million school bond of which $9.0965 million qualifies for school construction bond debt reimbursement.



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The increase in reimbursements expected in FY04 reflects the anticipation of new debt to be issued in FY04 for the new high school and the approval of $3M in debt issued in 2000 that was not previously approved under the school construction debt reimbursement program.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

V. OTHER STATE REVENUE SOURCES

Other state revenue sources include social service, school, library and miscellaneous grants and ASHA "In Lieu" tax. This revenue source is expected to decrease by 12.93% (or $677,000) in the FY04 Revised Budget from the FY03 Projected Actuals. The decrease can be primarily attributed to decreases in State Grants to the School District.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources show a decrease of 11.23% (or $737,800) in the FY04 Revised Budget from the FY03 Projected Actuals. This is primarily due to a decrease in the Federal Payment in Lieu of Taxes (PILT) program, as noted below.

I. FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

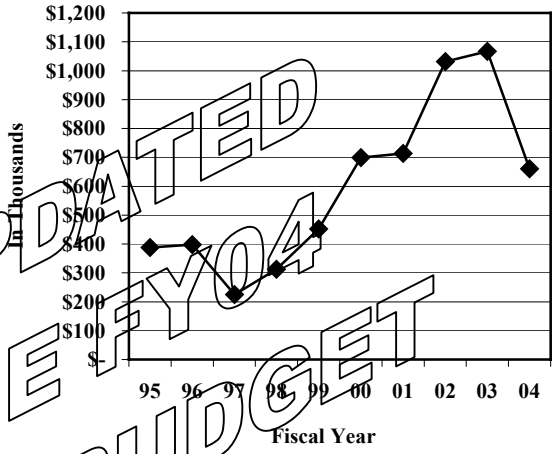
The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the Federal Government. This act made provisions for compensating local governments for land within their administrative boundaries.

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 $.18 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 many variables including cents per acre, population, the amount of National Forest Timber Receipts received two years past and the federal proration.

The FY02 Federal PILT revenue was greater than what has been received in the last ten years due to an increase in the federal proration factor which reflected an increase in funding at the Federal level.

FY03 PILT revenue remained relatively stable to that received in FY02, but a dramatic decline is expected in FY04 due to this revenue's interrelationship with the National Forest Timber Receipt's revenue. As the timber receipt revenue increases, the PILT revenue will decrease on a two-year lag basis due to the calculation formula used to derive the PILT allocation. As can be seen on the next page, the National Forest Timber Receipts revenue increased beginning in FY02, which will negatively impact the FY04 PILT revenue.



FY95 – 03 are based on actual revenue collected. FY04 is based on budget projections.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

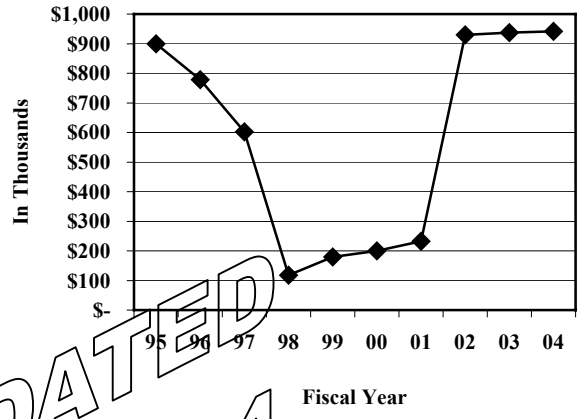
II. NATIONAL FOREST TIMBER RECEIPTS

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

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

The timber economy's decline caused timber receipts to decline significantly from FY96 through FY98. There was a slight increase in FY99 through FY01 and a significant increase in FY02.

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



FY95 – 03 are based on actual revenue collected. FY04 is based on budget projections.

Based on this distribution formula, the CBJ's allocation was $930,200 in FY02 and $937,700 in FY03, projected to be approximately the same, adjusted for inflation, for the remainder of the program's term. This program is to remain in effect for six years, Federal fiscal years 2001 through 2006.

Note: The amounts shown in the "Summary of Operating Revenues By Source" for FY02 and FY03 are different than what is shown here because of the deferral of the Title III funds in the amount of $139,500 from FY02 to FY03 in the financial records.

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

III. MISCELLANEOUS FEDERAL GRANTS

The miscellaneous federal grants consist primarily of grants awarded to the School District. The FY04 Revised Budget shows a decrease is expected of 4.42% (or $195,600) from the FY03 Projected Actuals.

CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The current report provides information regarding the CBJ's capital project needs for FY04-09, and includes information regarding the FY03 capital project priorities that have been established by the Assembly. In FY04, capital project funds are available from local sales tax revenue, marine passenger fees, port development fees, and local enterprise funds.

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.

This report includes information regarding the FY04 capital priorities that were adopted by the Assembly as part of the FY04 budget process. Only those projects with definite funding sources are presented. The preliminary budget presented all potential projects with anticipated funding sources.

Final decisions regarding which capital projects will be undertaken in FY04 will be made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be direct toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY04-09 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2004 – 2009** is published separately as a companion document to the **City and Borough of Juneau, Adopted Budget for Fiscal Year 2004**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY04.

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 Adopted Capital Improvement Program lists the capital project priorities of the City and Borough of Juneau for FY04 that have been established by the CBJ Assembly. FY03 Capital Project funds may be available from the following sources:

1. State of Alaska, Municipal Capital Projects Matching Grant Program
2. Enterprise Funds
3. CBJ General Sales Tax Revenues for Capital Projects
4. CBJ Temporary 1% Sales Tax for Bartlett Regional Hospital expansion, ice skate arena and school repairs
5. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
6. Marine Passenger Fees

FY04 Capital Project Budget

Table 1 shows the funding sources of FY03 as well as the adopted funding sources for the FY04 capital projects.

Table 1
Summary of FY03 - 04
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	FY03 Budget	Adopted FY04 Budget
State of Alaska, Municipal Capital Project Matching Grants*	$ 509.9	$ -
State of Alaska, Direct Grants	-	-
Sales Tax: General Capital Projects	1,000.0	980.0
Temporary 1% Sales Tax: Improvements to Bartlett Regional Hospital, Ice Arena and School Repairs	5,600.0	5,360.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects (Street Capital Projects)	5,925.0	5,680.0
Marine Passenger Fees	1,668.0	1,683.0
Water Utility Enterprise Fund	201.0	-
Total	**$ 14,903.9**	**$ 13,703.0**

* This program was eliminated by the State for FY04.

CAPITAL PROJECTS

STATE CAPITAL PROJECT FUNDING

FY04 State funding for the matching grant program was eliminated by the State.

SALES TAX CAPITAL PROJECTS

Local sales tax revenues provide for capital construction as follows:

General Sales Tax: The Adopted FY04 Budget for projects funded with general sales tax is $980,000.
1% Temporary Sales Tax: The Adopted FY04 Budget for projects funded with the 1% Temporary Sales Tax is $5,360,000.
1% Areawide Sales Tax for Capital Projects: The Adopted FY04 Budget for projects funded with the 1% Areawide Sales Tax is $5,680,000.

MARINE PASSENGER FEES

The Adopted FY04 Budget for the Marine Passenger Fee funded projects is $1,638,000.

Table 2 (on the following pages) lists the capital projects adopted for FY04 by requesting department by funding source.

Table 3 identifies funding sources for the "Other" column of Table 2. This table has not been updated for the FY04 Adopted Budget because none of the "Other" funding sources identified in the preliminary budget were definite at the time the FY04 budget was adopted. Throughout the fiscal year, additional capital projects will be adopted by the Assembly as funding sources are made available.

A complete listing of all FY04 – FY09 Capital Projects (with the exception of those funded with Marine Passenger Fees) along with a brief project description can be found in the publication **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2004 – 2009. The Capital Improvement Program, Fiscal Years 2004 - 2009** is a companion to the **City and Borough of Juneau, Adopted Budget, Fiscal Year 2004**.

Table 2
Adopted FY04 Capital Projects - All Funding Sources
(costs in thousands)

DEPARTMENT RECOMMENDATION/ PROJECT	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax
Administration:			
Manager's Office:			
Waterfront Planning	$ -	-	-
Helicopter Plan and Flightseeng Noise Abatement and Implementation (Infrastructure and Quiet Technology)	-	-	-
Open Space Waterfront Land Acquisition	-	-	-
Wayfinding Plan	-	-	-
Safety Video	-	-	-
Engineering:			
Mendenhall Valley Well Monitoring	10.0	-	-
Egan Drive Trees	-	-	30.0
Riverside Drive - Phase II	-	-	90.0
Building Maintenance:			
Essential Building Repairs	64.1	-	-
Deferred Building Maintenance	139.5	-	-
Asbestos Management Project	15.0	-	-
Eaglecrest Ski Area:			
Deferred Maintenance - Sewage Treatment Upgrade/Warming Hut Repairs	10.0	-	-
Platter Pull Cable Replacement	16.0		
Deferred Maintenance Lifts-Replace Safety Control Circuits/Lift Shack and Engine Room Repairs	45.0	-	-
Fire:			
Hagevig Training Center - Facility & Needs Assessment	15.0	-	-
Harbors:			
People's Wharf/Visitor Center Sidewalk Improvements	-	-	-
North Douglas Boat Ramp Improvements	-	-	-
Steamship Wharf Lightering Facility	-	-	-
ADA Passenger Boarding System	-	-	-
Auke Bay Commercial Loading Facility	-	-	-
Hospital:			
Project 2005 - Major Remodel	-	5,360.0	-

Marine Passenger Fees	Total FY04 Adopted Budget	DEPARTMENT RECOMMENDATION/ PROJECT
		Administration:
		Manager's Office:
25.0	25.0	Waterfront Planning
510.0	510.0	Helicopter Plan and Flightseeng Noise Abatement and Implementation (Infrastructure and Quiet Technology)
350.0	350.0	Open Space Waterfront Land Acquisition
18.0	18.0	Wayfinding Plan
15.0	15.0	Safety Video
-	10.0	Mendenhall Valley Well Monitoring
-	30.0	Egan Drive Trees
-	90.0	Riverside Drive - Phase II
		Building Maintenance:
-	64.1	Essential Building Repairs
-	139.5	Deferred Building Maintenance
-	15.0	Asbestos Management Project
		Eaglecrest Ski Area:
-	10.0	Deferred Maintenance - Sewage Treatment Upgrade/Warming Hut Repairs
	16.0	Platter Pull Cable Replacement
-	45.0	Deferred Maintenance Lifts-Replace Safety Control Circuits/Lift Shack and Engine Room Repairs
		Fire:
-	15.0	
		Harbors:
95.0	95.0	People's Wharf/Visitor Center Sidewalk Improvements
25.0	25.0	North Douglas Boat Ramp Improvements
100.0	100.0	Steamship Wharf Lightering Facility
100.0	100.0	ADA Passenger Boarding System
50.0	50.0	Auke Bay Commercial Loading Facility
		Hospital:
-	5,360.0	Project 2005 - Major Remodel

continued next page

Table 2
Adopted FY04 Capital Projects - All Funding Sources
(costs in thousands)

DEPARTMENT RECOMMENDATION/ PROJECT	General Sales Tax	1% Temporary Sales Tax	1% Areawide Sales Tax
Parks and Recreation:			
Parks/Recreation Areas:			
Sports Field Repairs	150.0	-	-
Park and Playground Repairs	85.0	-	-
Glacier Valley (Miller Field) Fence Repairs	25.0	-	-
Gunakadeit Park Restrooms	-	-	-
Downtown Restrooms	-	-	-
Dimond Park Lift Station	150.0	-	-
Recreation Buildings:			
Pool Cover	80.0	-	-
Treadwell Arena Additional Lockers	175.4	-	-
Trail Maintenance:			
Switzer/Marriott Trail Maintenance and Repairs	-	-	50.0
Streets:			
New Consolidated Public Works Facility	-	-	535.0
ADA Compliance	-	-	61.0
Downtown Capital Parking	-	-	380.0
Pavement Maintenance	-	-	500.0
Goldbelt Avenue Reconstruction	-	-	1,200.0
Seward/2nd Street Reconstruction	-	-	1,040.0
Aspen Avenue/Duck Creek Crossing Reconstruction	-	-	400.0
Retaining Wall Repairs	-	-	50.0
Stairways/Sidewalks	-	-	50.0
Yacht Club Parking Lot Paving	-	-	54.0
Downtown Covered Sidewalks	-	-	30.0
Gastineau Avenue Closeout	-	-	35.0
Manila Square	-	-	15.0
Decoy Boulevard Reconstruction	-	-	500.0
Wastewater Utility:			
Wastwwater Utility Improvements	-	-	510.0
Bayview Sybdivision Sewer Outfall	-	-	150.0
Total - All Projects	**980.0**	**5,360.0**	**5,680.0**

CAPITAL PROJECTS

Marine Passenger Fees	Total FY04 Adopted Budget	DEPARTMENT RECOMMENDATION/ PROJECT
		Parks and Recreation:
		Parks/Recreation Areas:
-	150.0	Sports Field Repairs
-	85.0	Park and Playground Repairs
-	25.0	Glacier Valley (Miller Field) Fence Repairs
250.0	250.0	Gunakadeit Park Restrooms
100.0	100.0	Downtown Restrooms
-	150.0	Dimond Park Lift Station
		Recreation Buildings:
-	80.0	Pool Cover
-	175.4	Treadwell Arena Additional Lockers
		Trail Maintenance:
-	50.0	Switzer/Marriott Trail Maintenance and Repairs
		Streets:
-	535.0	New Consolidated Public Works Facility
-	61.0	ADA Compliance
-	380.0	Downtown Capital Parking
-	500.0	Pavement Maintenance
-	1,200.0	Goldbelt Avenue Reconstruction
-	1,040.0	Seward/2nd Street Reconstruction
-	400.0	Aspen Avenue/Duck Creek Crossing Reconstruction
-	50.0	Retaining Wall Repairs
-	50.0	Stairways/Sidewalks
-	54.0	Yacht Club Parking Lot Paving
-	30.0	Downtown Covered Sidewalks
-	35.0	Gastineau Avenue Closeout
-	15.0	Manila Square
-	500.0	Decoy Boulevard Reconstruction
		Wastewater Utility:
-	510.0	Wastwwater Utility Improvements
-	150.0	Bayview Sybdivision Sewer Outfall
1,638.0	**13,658.0**	**Total - All Projects**

Table 3
Proposed FY04 Capital Projects - Other Funding Sources
(costs in thousands)

	STATE		LOCAL	
DEPARTMENT RECOMMENDATION/ PROJECT	**State Grants**	**State Bond**	**General Fund**	**Enterprise Fund**
Airport:				
Federal Inspection Services Facility	-	-	-	-
Runway Safety Area (RSA) Mitigation and Construction	456.7	-	-	-
Float Pond Dredging (RSA Fill Material)	-	-	-	-
Snow Removal Equipment Building (SREB) I, Design	-	-	-	-
Terminal Building Modification CTX Equipment	-	-	-	-
Terminal Expansion Feasibility Study II	-	-	-	-
Docks:				
Ferry Dock Wharf Extension	-	-	-	-
Visitor Information Center/Port Office	-	-	-	-
Douglas Wharf Improvements	-	500.0	-	-
Gold Creek Entrance Improvements	-	-	-	-
Harbors:				
Douglas Harbor Moorage and Upland Improvements III	-	1,000.0	-	-
Commercial Loading Facility	-	-	-	-
Areawide Electrical Upgrade	-	4,500.0	-	-
Amalga Launch Ramp Facilities Improvements	-	700.0	-	-
Moorage Reconfiguration	-	-	-	-
Norway Point Improvements	-	-	-	50.0
Aurora Main Float Utility Upgrade	-	-	-	70.0
Taku Harbor Moorage Upgrade	-	-	-	40.0
Hospital:				
Project 2005 - Major Remodel	-	-	-	2,500.0
Bartlett Regional Hospital Helipad	-	-	-	-
X-Ray - R & F Room #1 Equipment Replacement	200.0	-	-	225.0
X-Ray - Network Two Laser Cameras	-	-	-	50.0
MRI - Upgrades and Coils	-	-	-	95.0
CT - Upgrades	-	-	-	55.0
Nuclear Medicine - Upgrades	-	-	-	55.0
CCU - Monitoring System Replacement	100.0	-	-	100.0
X-Ray - Mammography 2nd Room	-	-	-	175.0
Ultrasound - Upgrades Room #1	-	-	-	65.0
Admitting/ER - Telephone System/1 call Health System	50.0	-	-	40.0
Information Systems - Optical Archiving System	100.0	-	-	265.0

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS

LOCAL	FEDERAL			
GO or Revenue Bond	Federal Grant	Funding Source not yet Indentified	Total FY04 Revised Budget	DEPARTMENT RECOMMENDATION/ PROJECT
				Airport:
-	-	5,000.0	5,000.0	Federal Inspection Services Facility
-	14,660.8	-	15,117.5	Runway Safety Area (RSA) Mitigation and Construction
-	-	-	-	Float Pond Dredging (RSA Fill Material)
-	1,456.2	-	1,456.2	Snow Removal Equipment Building (SREB) I, Design
-	2,000.0	-	2,000.0	Terminal Building Modification CTX Equipment
-	502.1		502.1	Terminal Expansion Feasibility Study II
				Docks:
10,000.0	-	-	10,000.0	Ferry Dock Wharf Extension
1,100.0	1,500.0		2,600.0	Visitor Information Center/Port Office
-	-	-	500.0	Douglas Wharf Improvements
-	650.0	-	650.0	Gold Creek Entrance Improvements
				Harbors:
-	-		1,000.0	Douglas Harbor Moorage and Upland Improvements III
3,250.0	-	-	3,250.0	Commercial Loading Facility
-	-	-	4,500.0	Areawide Electrical Upgrade
-	1,600.0	-	2,300.0	Amalga Launch Ramp Facilities Improvements
2,000.0	-	-	2,000.0	Moorage Reconfiguration
-	100.0	-	150.0	Norway Point Improvements
-	25.0	-	95.0	Aurora Main Float Utility Upgrade
-	100.0	-	140.0	Taku Harbor Moorage Upgrade
				Hospital:
-	-	-	2,500.0	Project 2005 - Major Remodel
-	1,000.0		1,000.0	Bartlett Regional Hospital Helipad
-	-	-	425.0	X-Ray - R & F Room #1 Equipment Replacement
-	-	-	50.0	X-Ray - Network Two Laser Cameras
-	-	-	95.0	MRI - Upgrades and Coils
-	-	-	55.0	CT - Upgrades
-	-	-	55.0	Nuclear Medicine - Upgrades
-	-	-	200.0	CCU - Monitoring System Replacement
-	-	-	175.0	X-Ray - Mammography 2nd Room
-	-		65.0	Ultrasound - Upgrades Room #1
-	-	-	90.0	Admitting/ER - Telephone System/1 call Health System
-	-	-	365.0	Information Systems - Optical Archiving System

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

continued next page

CAPITAL PROJECTS

Table 3
Proposed FY04 Capital Projects - Other Funding Sources
(costs in thousands)

	STATE		LOCAL	
DEPARTMENT RECOMMENDATION/ PROJECT	**State Grants**	**State Bond**	**General Fund**	**Enterprise Fund**
Parks and Recreation:				
Centennial Hall:				
Emergency Generator	-	-	-	-
Land Acquisition:				
Montana Creek Greenbelt	390.0		-	-
Outer Point Waterfront	-	-	-	180.0
Parks/Recreation Areas:				
Sports Field Repairs	-	-	-	-
Trail Maintenance:				
Switzer/Marriott Trail Maintenance and Repairs	-	-	-	-
Police:				
Vehicle Service and Storage Building	-	-	750.0	-
Building Ventilation	-	-	-	-
Public Works:				
Capital Transit:				
Downtown Transit Center	-	-	-	-
Wastewater Utility:				
3rd Street (Douglas) Sewer Replacement	-	-	-	-
Digester Rehabilitation and Gravity Sludge Thickener	375.0	-	-	-
Influent Pump Variable Frequency Drive and Valve Actuator Replacement	150.0	-	-	-
Fourth Street (Juneau) Sewer Replacement-Harris to Gold Street	-	-	-	40.0
Muir Street Sewer Replacement	-	-	-	50.0
Mendenhall Valley Plant, Auke Bay Facility Major Structural Repairs	-	-	-	50.0
North Douglas Sewer System II	1,900.0	-	-	-

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS

LOCAL	FEDERAL			
GO or Revenue Bond	Federal Grant	Funding Source not yet Indentified	Total FY04 Revised Budget	DEPARTMENT RECOMMENDATION/ PROJECT
				Parks and Recreation:
				Centennial Hall:
-	350.0	-	350.0	Emergency Generator
				Land Acquisition:
-	-	-	390.0	Montana Creek Greenbelt
-	-	-	180.0	Outer Point Waterfront
				Parks/Recreation Areas:
-	-	150.0	150.0	Sports Field Repairs
				Trail Maintenance:
-		50.0	50.0	Switzer/Marriott Trail Maintenance and Repairs
				Police:
-	-	-	750.0	Vehicle Service and Storage Building
-	-	200.0	200.0	Building Ventilation
				Public Works:
				Capital Transit:
-	1,274.1	-	1,274.1	Downtown Transit Center
				Wastewater Utility:
-	-	250.0	250.0	3rd Street (Douglas) Sewer Replacement
-	-	-	375.0	Digester Rehabilitation and Gravity Sludge Thickener
-	-	-	150.0	Influent Pump Variable Frequency Drive and Valve Actuator Replacement
-	-	-	40.0	Fourth Street (Juneau) Sewer Replacement-Harris to Gold Street
-	-	-	50.0	Muir Street Sewer Replacement
-	-	-	50.0	Mendenhall Valley Plant, Auke Bay Facility Major Structural Repairs
-	-	-	1,900.0	North Douglas Sewer System II

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

Table 3
Proposed FY04 Capital Projects - Other Funding Sources
(costs in thousands)

	STATE		LOCAL	
DEPARTMENT RECOMMENDATION/ PROJECT	**State Grants**	**State Bond**	**General Fund**	**Enterprise Fund**
Water Utility:				
Reservoir Upgrades and Repairs	1,000.0	-	-	-
3rd Street (Douglas) Utility Reconstruction	500.0	-	-	-
Goldbelt Avenue Waterline Reconstruction	-	-	-	400.0
Upper Evergreen Water Line Replacement	-	-	-	400.0
North Tee Harbor Waterline Extension	-	-	1,250.0	-
School District:				
New High School Design and Construction	-	35,520.0	-	-
Auke Bay Elementary Gym Floor Replacement	102.0	-	45.0	-
Floyd Dryden Middle School Renovation II	-	-	-	-
Harborview School Plumbing Piping Replacement	288.4	-	123.6	-
Total - All Projects	**$ 5,615**	**42,220.0**	**2,168.6**	**4,905.0**

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS

LOCAL	FEDERAL			
GO or Revenue Bond	Federal Grant	Funding Source not yet Indentified	Total FY04 Revised Budget	DEPARTMENT RECOMMENDATION/ PROJECT
				Water Utility:
-	-	-	1,000.0	Reservoir Upgrades and Repairs
500.0	-	-	1,000.0	3rd Street (Douglas) Utility Reconstruction
-	-	-	400.0	Goldbelt Avenue Waterline Reconstruction
-	-	-	400.0	Upper Evergreen Water Line Replacement
1,250.0	-	-	2,500.0	North Tee Harbor Waterline Extension
				School District:
23,680.0	-	-	59,200.0	New High School Design and Construction
-	-	-	150.0	Auke Bay Elementary Gym Floor Replacement
-	-	-	-	Floyd Dryden Middle School Renovation II
-	-	-	412.0	Harborview School Plumbing Piping Replacement
41,780.0	**25,218.2**	**5,650.0**	**127,556.9**	**Total - All Projects**

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 28, 2003:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department:					
New SRE Building-Design	A345-26	$ 1,501,419	9,037	199,677	1,292,705
Airport Constr Contingency Res	A345-31	80,000	8,823	7,044	64,133
Arprt Revolving Cptl Resv Acct	A345-33	466,387	-	-	466,387
Arprt Terml Wall&Ceiling Rehab	A345-34	115,000	-	119,636	(4,636)
Installation of Security Fence	A345-36	15,000	-	-	15,000
Runway Safety Area Envir Assmt	A345-39	266,880	-	266,832	48
Block O Development	A345-40	135,000	-	122,841	12,159
RW Safety Area I	A345-43	3,914,610	-	3,817,136	97,474
Relocate ASOS	A345-46	65,000	-	9,626	55,374
Runway Safety Area EIS	A345-47	1,793,334	22,203	1,600,995	170,136
Exter Rehab - Airport Term Bld	A345-48	955,637	-	952,337	3,300
Yandukin Way Two-Way Reconfig	A345-49	80,000	-	71,130	8,870
Cessna/Alex Holden Way	A345-53	395,780	37,471	308,140	50,169
Terminal Expansion Study	A345-54	200,000	3,711	13,825	182,464
Parallel Taxiway Reconst	A345-55	250,000	221,959	7,698	20,343
Runway Safety Area II	A345-56	973,333	-	-	973,333
NW Quadrant Dev	A345-57	93,333	-	-	93,333
Departure Area Security Imp	A345-59	490,041	131,646	109,869	248,526
Airport-Water/Sewer Extension	A345-61	1,100,000	71,000	9,989	1,019,011
Airport Project Design	A64-92	305,331	1,251	270,240	33,840
Energy Efficiency Improvements	D374-30	228,223	-	142,001	86,222
ADA Compliance Fund	D374-34	150,789	3,798	139,349	7,642
Eaglecrest Maint Shop Repl Dgn	D374-47	1,030,464	2,426	998,090	29,948
Mndnhl Rvr/Lemon Crk Hydrology	D374-48	148,250	30,000	109,550	8,700
Bus Passenger Shelters	D374-63	234,000	-	79,976	154,024
Capital Transit Trans Facility	D374-68	421,350	96,549	170,753	154,048
Marine Pk Traffic Circ Design	D374-69	1,028,850	11,648	878,083	139,119
Open Space Waterfront Land Acq	D374-70	750,000	-	291,612	458,388
Rock Dump Land/Storage Bldg	D374-71	772,000	8,680	759,138	4,182
Bartlett 2005	D374-72	37,686,000	30,621,968	5,012,137	2,051,895
Storm Water Management Program	D374-76	255,701	3,712	208,311	43,678
Safe Routes to Schools	D374-79	12,500	-	538	11,962
Construct JCVB Visitor Center	D374-80	233,000	5,100	96,091	131,809
Historic Signage	D374-81	47,600	8,535	15,712	23,353
Marine Park/Front St Restrooms	D374-87	230,000	-	8,257	221,743
Eaglecrest Lodge Expansion	D374-89	805,000	410	4,845	799,745
DT Tourism Trans Impact Study	D374-90	68,087	59,000	1,654	7,433
JAMHI Bldg Demo/Park Lot Const	D374-92	460,000	658	3,846	455,496
New Police Station	F413-01	10,162,356	2,150	10,054,767	105,439
Fire Station Exhaust Vent Syst	F413-08	223,694	-	201,074	22,620
Juneau Fire Station Repairs I	F413-12	806,948	-	660,298	146,650
Thane Rd Fire Svc Imprv	F413-17	5,000	-	-	5,000
Norway Pt Boat Moorage Float	H354-63	357,626	-	228,896	128,730

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 28, 2003:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department, continued:					
Douglas Hbr Uplands & Moorage	H354-68	5,377,804	355,531	4,908,469	113,804
Statter Hbr Parking & Pedestrn	H354-71	2,787,491	35,299	2,746,781	5,411
Ferry Dock Wharf Wide/Ofc-Info	H354-73	1,088,000	33,324	859,941	194,735
ABay Load Fac/Statter El Upgrd	H354-74	4,111,500	170,308	454,144	3,487,048
Gold Creek Entrance Enhance	H354-75	150,000		31,500	118,500
Upgrade National Guard Dock	H354-76	300,000	23,219	264,889	11,892
N Dgls Launch Ramp/Access Impr	H354-78	220,000	12,995	204,328	2,677
Amalga Hbr Launch Ramp Upgrade	H354-79	720,000	29,859	159,085	531,056
S Ferry Terminal Wharf Ext	H354-80	500,000	1,175	33,630	465,195
Subport Marina Design/Permit	H354-81	75,000	-	563	74,437
Marine Pk/SteamShip Whrf	H354-82	6,169,555	3,316,054	2,215,553	637,948
Marine Pk/Steamship Whrf II	H354-83	150,000	-	-	150,000
Douglas Harbor III	H354-84	3,500,000	130,136	25,967	3,343,897
Juneau Harbors Deferred Maintc	H354-85	2,500,000	-	675	2,499,325
Essential Building Repairs	P396-06	860,349	59,500	770,355	30,494
Mt Jumbo Fire/Bldg Safety	P396-11	45,000	17,410	24,732	2,858
Dimond Pk Greenhouse & Maint	P396-15	30,000	-	29,347	653
Adair Kennedy Park Imprvements	P396-18	1,350,000	4,076	1,309,397	36,527
Dimond Park Improvements	P396-20	382,433	12,883	347,152	22,398
Melvin Park Improvements	P396-22	340,000	3,057	139,655	197,288
Cope Park Improvements	P396-26	280,000	-	29,100	250,900
Fish Creek Park Improvements	P396-27	200,000	2,030	18,999	178,971
Glacier Valley SportsField Imp	P396-28	140,000	9,473	27,549	102,978
Mendenhall R. Sportsfield Impr	P396-29	165,000	9,965	26,130	128,905
Last Chance Basin Safety Rep.	P396-33	30,000	-	24,936	5,064
Dimond Park Comm Ctr I	P396-34	300,000	15,039	64,493	220,468
Treadwell Arena	P396-35	3,657,066	45,019	3,551,730	60,317
Smith/Butts Pk Imprv I	P396-36	150,000	2,000	19,908	128,092
Zach Gordon Covered Court	P396-37	400,000	62,800	30,072	307,128
Douglas Lib/Fire Hall Maintena	P396-40	460,885	16,076	67,858	376,951
Essential Building Repairs II	P396-41	620,000	13,758	94,169	512,073
Deferred Bldg Maint II	P396-42	1,361,867	88,809	250,752	1,022,306
Adair Kennedy Track Resurface	P396-43	275,000	127,127	122,788	25,085
West Juneau Park Acquisition	P396-44	250,000	119,664	110,323	20,013
Covered Playground Repairs	P396-45	50,000	200	36,521	13,279
Areawide Ballfield Imprv	P396-46	1,185,330	49,725	1,087,575	48,030
Montana Creek Bike Trail	P396-47	50,000	-	-	50,000
Gunakadeit Park-Plan/Design	P396-50	71,000	-	-	71,000
DT Parking Garage Major Maint	P396-51	225,000	-	11,364	213,636
Underground Storage Tanks	PW1-90	1,874,633	489	1,751,279	122,865
Term Contracts/AW Streets	R193-90	103,406	7,796	95,543	67
Valley Shop Fence/Lights/Lndsp	R412-55	50,000	876	37,855	11,269
Sidewalk and Stairway Repair	R412-67	270,000	-	261,609	8,391
AW Pavement Chip Seal	R412-68	301,075	10,642	212,185	78,248
Gastineau Ave Reconstruction	R412-71	5,226,464	242,576	4,955,535	28,353
Menden Blv Recon/Duck Crk Xing	R412-72	2,015,000	36,436	1,920,387	58,177
AW Retaining Wall Repairs	R412-73	200,050	19,154	36,350	144,546

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 28, 2003:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Engineering Department, continued:					
EngEvaluation-Gold Crk Bridges	R412-74	95,000	100	68,029	26,871
Lena Access Road Extension	R412-79	3,477,000	1,015,255	1,956,990	504,755
St Maint Shop Design - New LOC	R412-81	550,000	-	7,877	542,123
Refinish DT Street Lights	R412-83	240,000	-	18,361	221,639
Highlands Reconstruction II	R412-84	764,000	5,644	706,741	51,615
Overlay/Grinding	R412-85	475,000	94,219	216,419	164,362
Lemon Creek Industrial LID #89	R412-86	1,031,240	19,041	898,848	113,351
Riverwood Sub Drainage Imprv I	R412-87	1,075,000	6,653	214,749	853,598
Capitol Avenue Reconstruction	R412-88	120,000	2,050	11,265	106,685
Salmon Creek Lane Ext LID#90	R412-89	1,111,883	19,210	692,768	399,905
DT Covered Sidewalks	R412-90	25,000	6,375	2,125	16,500
Fox Farm Trail Parking Lot	R412-91	50,000	-	51,970	(1,970)
Columbia Blvd Reconstruct	R412-92	1,625,000	76,924	87,305	1,460,771
Montana Crk Rd Paving Imprv	R412-93	15,000	-	-	15,000
Pavement Maintenance and Rehab	R412-94	223,984	140,311	-	83,673
Highlands Reconstruction III	R412-95	1,625,000	6,595	73,459	1,544,946
Riverbend Elementary School	S454-49	14,340,000	2,000	14,285,002	52,998
New High School/Dimond Park	S454-66	2,436,988	18,500	1,419,644	998,844
DZ Site Improvements	S454-67	154,473	4,741	123,647	26,085
ADA Upgrades-Marie Drake	S454-68	345,288	3,000	10,372	331,916
Auke Bay Elem Roof Replace	S454-69	774,030	122,950	562,213	88,867
Marie Drake/Har View Roof Repl	S454-70	1,217,146	53,488	1,015,424	148,234
JDHS/Gastineau Ele Heat/Vent	S454-71	207,746	1,513	173,342	32,891
JDHS Aux Gym/Floyd Dry Gym Fl	S454-72	358,678	-	317,690	40,988
Floyd Dryden Renovations	S454-73	5,535,362	215,895	318,944	5,000,523
JDHS Renovation	S454-76	19,787,781	9,307,419	10,283,428	196,934
Riverbend Site Improvements	S454-77	100,000	19,500	8,227	72,273
Cessna Dr Culvert/FishWeir/Swr	U484-54	213,400	21,523	188,886	2,991
Lemon Cr Lift Sta Reconstr	U484-58	633,908	12,550	614,563	6,795
North Douglas Sewer LID #86	U484-60	4,362,445	44,423	3,733,399	584,623
J-D Treatment Plant Improvmnts	U484-62	1,780,000	948	1,708,283	70,769
Mendenhall Treatment Plant Imp	U484-63	1,627,500	-	1,434,437	193,063
JD Plant Incinerator Bldg Roof	U484-64	246,416	(5,863)	214,683	37,596
MVWTP-Chlorine Gas/Repl Difusr	U484-65	1,350,000	1,160,285	27,157	162,558
S Franklin Swr Force Main Ugrd	U484-66	2,203,000	421,761	1,582,285	198,954
Lena Point Reservoir	W494-19	2,954,167	-	2,457,882	496,285
Simpson Ave/W Juneau Wtr Imprv	W494-20	311,786	1,001	285,804	24,981
Lemon Crk Stor Fac/Off Remodel	W494-23	811,156	31,470	471,365	308,321
Last Chance Basin Improvements	W494-25	1,736,117	978,189	274,943	482,985
N. Tee Harbor Waterline	W494-27	2,275,000	-	21,205	2,253,795
3rd St Doug Water/Sewer Imprv	W494-28	1,500,000	-	-	1,500,000
Wilma Ave Water Ext	W494-29	12,000	-	-	12,000
Total Engineering Department		**199,659,925**	**50,253,885**	**103,862,897**	**45,543,143**

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 28, 2003:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
School District:					
Undes Constr/Maj Rep-DOE Restr	S100-93	426,334	-	-	426,334
Juneau Schools Roofing	S207-90	455,000	-	407,892	47,108
GVS - Roof Replacement	S454-44	1,098,600	-	747,550	351,050
District Wide Sch TechnologyII	S454-64	4,066,692	3,999	4,046,331	16,362
Mendenhall River Sch Roof Repr	S454-65	1,867,894	-	997,260	870,634
School District Major Mainten	S454-75	221,067	-	29,665	191,402
Total School District		**8,135,587**	**3,999**	**6,228,698**	**1,902,890**
Public Works Department:					
Transit Buses Replacement	D374-83	805,220	-	497	804,723
Salmon Creek Pump Sta Imprv	W494-26	309,686	20,160	83,894	205,632
Total Public Works Department		**1,114,906**	**20,160**	**84,391**	**1,010,355**
Community Development Department:					
Juneau Wetlands Mitigation Bnk	D374-42	27,627	-	1,725	25,902
CBJ Wetlands Mitigation Bank	D374-64	72,500	37,708	28,293	6,499
HyperspecImages/DuckCk Monitor	D374-82	99,952	-	-	99,952
Waterfront Planning	D374-85	150,000	-	-	150,000
Total Community Development Department		**350,079**	**37,708**	**30,018**	**282,353**
Airport:					
SRE - Sand Truck	A345-51	250,000	-	153,158	96,842
SRE-ARFF-Command Vehicle	A345-52	1,796,603	684,827	1,110,925	851
Airport Tower Upgrade	A345-58	75,000	-	3,613	71,387
SRE-Blowers	A345-60	400,000	-	-	400,000
Total Airport		**2,521,603**	**684,827**	**1,267,696**	**569,080**
Harbor Department:					
Harbors AW Restrooms Constr	H354-69	50,000	-	3,031	46,969
Total Harbor Department		**50,000**	**-**	**3,031**	**46,969**
Parks and Recreation Department:					
ADA Trans Plan Barrier Removal	D374-55	104,200	3,600	96,006	4,594
General Park & Safety Repairs	P396-02	584,588	122,985	421,290	40,313
Hank Harmon Rifle Range Imprvs	P396-21	50,000	-	7,326	42,674
Trail Improvements-Prop 3	P396-25	348,500	-	137,921	210,579

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

CAPITAL PROJECTS

CAPITAL PROJECTS BY DEPARTMENT AS OF FEBRUARY 28, 2003:

Project Description	Project Number	Project Budget	Outstanding Encumbrances	Expenditures to Date	Funds Available
Parks and Recreation Department, continued:					
Park & Field Improvements	P396-30	155,000	-	153,539	1,461
Areawide Trail Maintenance	P396-38	348,500	12,683	243,648	92,169
Commercial Trail Planning/Devl	P396-39	100,000	57	94,365	5,578
Sport Field Repairs	P396-48	129,000	6,211	13,423	109,366
W. Juneau Park - Design	P396-49	145,000	-	-	145,000
W Valley Greenbelt Sit Acq	P57-83	2,246,000	47,749	2,202,322	(4,071)
Twin Lakes Improvements	P81-91	77,819	-	55,052	22,767
Total Parks and Recreation Department		**4,288,607**	**193,285**	**3,424,892**	**670,430**
Areawide Sales Tax for Capital Projects:					
A/W Capital Projects/Sales Tax	Z492-00	4,198	-	-	4,198
Total AW Sales Tax for Capital Projects		**4,198**	**-**	**-**	**4,198**
MIS Department:					
Geographic Information System	D374-35	521,867	1,412	383,618	136,837
Muni Bldg/JPD Telephone System	D374-54	136,000	70	128,061	7,869
CBJ Phone System-Plan	D374-84	75,000	-	-	75,000
Integrated Computer Record Sys	F413-06	756,493	14,185	714,445	27,863
Total MIS Department		**1,489,360**	**15,667**	**1,226,124**	**247,569**
Lands and Resource Department:					
Hlprt Pln/Flght NoiseAbate/Imp	D374-86	500,000	-	-	500,000
Total Lands and Resources Department		**500,000**	**-**	**-**	**500,000**
Eaglecrest:					
E'crest Parking Lot Expansion	D374-78	325,000	163,084	105,092	56,824
Eaglecrest Nordic Ski Trail Dv	D374-91	25,000	-	-	25,000
Domestic Wtr Filtrations Systm	W494-05	55,000	-	48,026	6,974
Total Eaglecrest		**405,000**	**163,084**	**153,118**	**88,798**
Police Department:					
AW Communications II & III	D374-24	878,765	5,906	847,828	25,031
Critical Incident Command Vehl	F413-04	70,000	-	-	70,000
Explosive Ord Safety	F413-15	62,000	-	58,006	3,994
Modernizing Police Equipment	F413-18	1,086,900	14,571	64,767	1,007,562
Total Police Department		**2,097,665**	**20,477**	**970,601**	**1,106,587**
Project Totals		**$ 220,616,930**	**51,393,092**	**117,251,466**	**51,972,372**

NOT UPDATED FOR THE FY04 ADOPTED BUDGET

GENERAL FUND SUMMARY

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Expenditures:					
Personnel Services	$ 11,343,900	12,731,900	12,374,700	13,026,400	13,019,700
Commodities and Services	5,987,700	7,258,500	6,921,600	6,115,100	7,182,800
Capital Outlay	250,600	152,400	128,300	162,200	150,000
Contingency	28,000	40,000	25,000	40,000	35,000
Capital Projects Indirect Cost Allocation	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)
Interdepartmental Charges	(2,427,200)	(2,537,300)	(2,528,400)	(2,545,200)	(2,541,700)
Support to other funds	25,021,400	23,097,500	23,097,500	23,391,700	24,069,600
Better Capital City	496,800	1,775,000	1,755,000	500,000	390,000
Total Expenditures	**40,416,200**	**42,233,000**	**41,488,700**	**40,405,200**	**42,020,400**
Funding Sources:					
State Support:					
School Construction	2,642,400	1,629,700	1,626,400	1,693,800	1,817,200
State Shared Revenue	473,500	473,500	488,000	473,500	-
State Federal Fiscal Relief	-	-	-	-	49,500
Other State Shared Revenue	13,800	14,000	12,800	14,000	13,000
Library Grants	140,000	190,500	201,400	120,500	120,500
ASHA "in Lieu" Tax	50,200	40,000	45,000	40,000	45,000
Miscellaneous Grants	130,300	165,000	139,400	80,000	75,000
Total State Support	**3,450,200**	**2,512,700**	**2,513,000**	**2,421,800**	**2,120,200**
Federal Support:					
Federal "in Lieu" Tax	1,031,800	1,012,300	1,067,500	472,900	757,700
Miscellaneous Grants	-	65,000	65,000	-	-
Total Federal Support	**1,031,800**	**1,077,300**	**1,132,500**	**472,900**	**757,700**
Local Support:					
Property Taxes	15,054,300	15,522,500	15,540,000	15,997,400	17,796,200
User Fees, Permits, Rents, and Leases	1,498,600	1,132,200	1,194,500	1,142,700	1,242,800
Penalties and Fines	363,100	600,000	536,000	600,000	536,000
Interest - Investment & A/R	3,041,300	2,376,800	2,681,600	2,770,500	2,632,400
Total Local Support	**19,957,300**	**19,631,500**	**19,952,100**	**20,510,600**	**22,207,400**
Total Revenues	**24,439,300**	**23,221,500**	**23,597,600**	**23,405,300**	**25,085,300**
Support from other funds	**16,840,600**	**17,283,300**	**17,283,800**	**15,664,900**	**14,685,200**
Total Revenues and Support from other funds	**41,279,900**	**40,504,800**	**40,881,400**	**39,070,200**	**39,770,500**
Fund Balance (To) From	**(863,700)**	**1,728,200**	**607,300**	**1,335,000**	**2,249,900**
Total Funding Sources	**$ 40,416,200**	**42,233,000**	**41,488,700**	**40,405,200**	**42,020,400**
FUND BALANCE RESERVE	**$ 2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**
AVAILABLE FUND BALANCES	**$ 3,055,200**	**1,327,000**	**2,447,900**	**1,112,900**	**198,000**

ROADED SERVICE AREA SUMMARY

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Parks and Recreation	$ 2,283,300	2,863,500	2,708,800	2,870,700	3,103,500
Police	7,871,600	9,111,100	9,081,100	9,564,100	9,282,300
Streets	2,775,300	3,345,000	3,092,400	3,400,000	3,389,300
Support to:					
Hazardous Waste					
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	2,490,400	2,589,900	2,589,900	2,687,500	2,342,600
Total Expenditures	**15,645,600**	**18,134,500**	**17,697,200**	**18,747,300**	**18,342,700**
FUNDING SOURCES:					
Property Taxes	11,244,500	11,476,200	11,480,000	11,828,900	10,613,400
Safe Communities	755,700	755,700	753,100	755,700	-
State Shared Revenue (SSR):					
Equalization	65,000	65,000	65,400	65,000	-
Roads	34,100	34,100	34,100	34,100	-
Liquor	-	60,000	60,000	60,000	60,000
State Federal Fiscal Relief	-	-	-	-	507,900
Miscellaneous State Grants	8,100	17,300	32,200	7,500	64,000
Federal Revenue - Grant	200	-	-	-	10,700
Forest Timber Receipts	790,700	939,500	1,077,300	948,900	941,900
Licenses, Fees, Permits	843,600	1,042,400	954,900	1,059,200	1,273,500
Ordinance Violations	403,400	399,200	380,000	412,200	529,500
E911 Surcharge	243,200	258,300	288,300	284,100	288,300
Other Revenue	8,300	28,700	10,200	28,700	28,700
Interdepartmental Charges	38,900	39,800	39,800	40,600	40,600
Support from:					
Sales Tax	450,000	2,462,000	2,462,000	2,462,000	2,462,000
Marine Passenger Fee	441,000	541,700	541,700	534,200	625,700
Fund Balance (To) From	318,900	14,600	(481,800)	226,200	896,500
Total Funding Sources	**$ 15,645,600**	**18,134,500**	**17,697,200**	**18,747,300**	**18,342,700**
FUND BALANCE RESERVE	**$ 500,000**	**780,200**	**780,200**	**921,500**	**921,500**

FIRE SERVICE AREA SUMMARY

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Fire	$ 2,152,100	2,448,100	2,354,600	2,486,800	2,400,400
Total Expenditures	**2,152,100**	**2,448,100**	**2,354,600**	**2,486,800**	**2,400,400**
FUNDING SOURCES:					
Property Taxes	$ 1,771,700	1,809,300	1,808,300	1,864,900	1,688,800
State Shared Revenue - Equalization	10,200	10,200	8,100	10,200	-
State Federal Fiscal Relief	-	-	-	-	3,400
Fire Training Center Fees	10,900	11,000	11,000	11,000	11,500
Fire - Contracted Services	307,100	323,800	323,800	331,700	331,700
Support from:					
Sales Tax	-	175,000	175,000	175,000	175,000
Marine Passenger Fee	46,800	59,300	59,300	61,100	60,300
Fund Balance (To) From	5,400	59,500	(30,900)	32,900	129,700
Total Funding Sources	**$ 2,152,100**	**2,448,100**	**2,354,600**	**2,486,800**	**2,400,400**
FUND BALANCES	**$ 120,400**	**60,900**	**151,300**	**118,400**	**21,600**

NOTES

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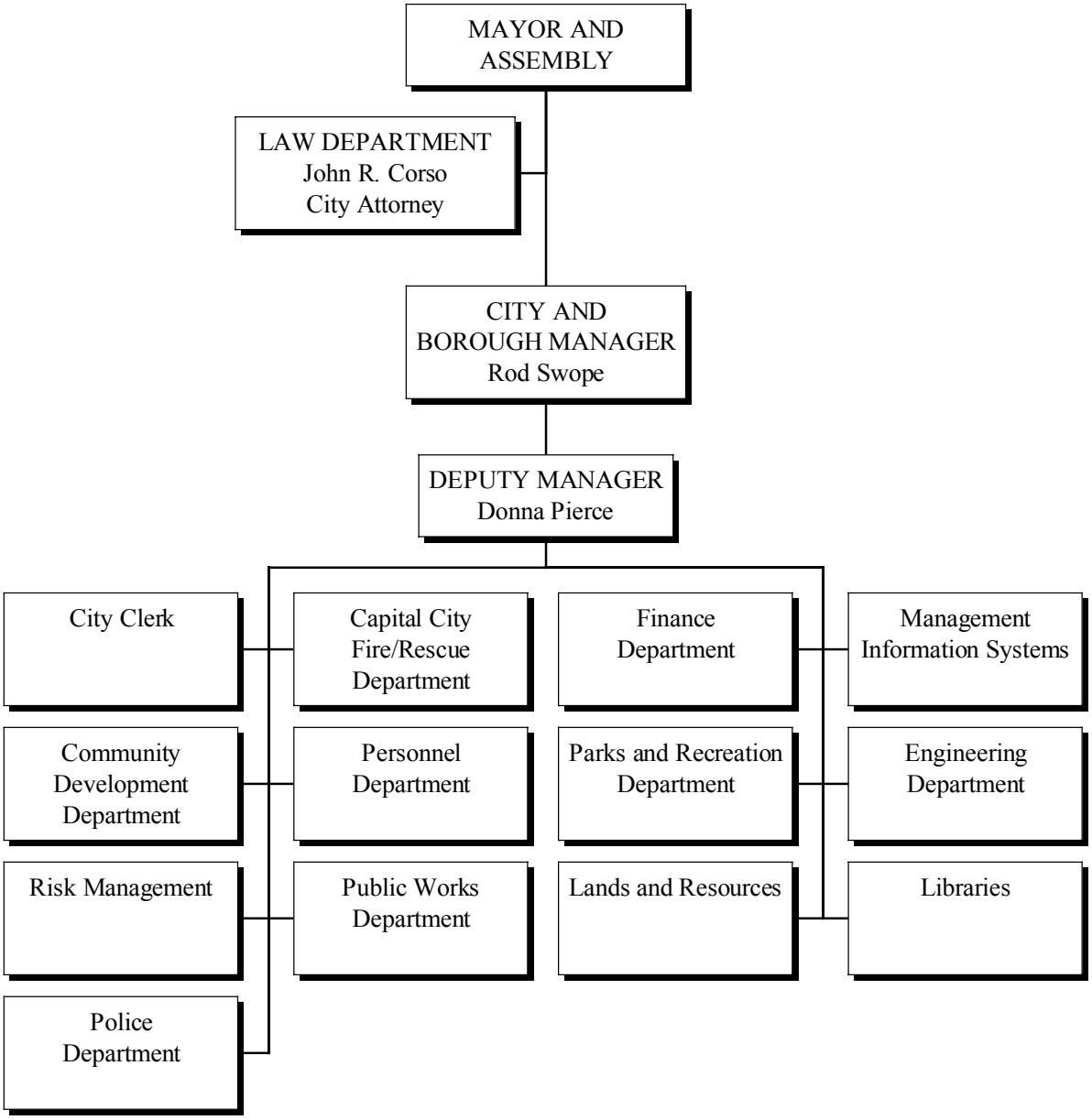
MAYOR AND ASSEMBLY

MISSION STATEMENT

The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly with all the powers and duties of that office; and in emergencies, have the powers conferred by law upon peace officers and shall exercise such powers to prevent disorder, preserve the public peace and health, and to provide for the safety of persons and property.

FY04 BUDGET REQUEST $2,593,500

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 162,200	175,200	168,100	182,900	183,500
Commodities and Services	181,000	262,400	232,800	216,500	214,800
Better Capital City	496,800	1,775,000	1,755,000	500,000	390,000
Other - Grants, etc.	1,595,300	1,963,500	1,958,500	1,275,500	1,805,200
Total Expenditures	**2,435,300**	**4,176,100**	**4,114,400**	**2,174,900**	**2,593,500**
FUNDING SOURCES:					
State Grant	-	45,000	45,000	-	-
Interdepartmental Charges	27,700	23,100	23,100	23,600	23,600
Support from:					
Sales Tax	496,800	1,775,000	1,775,000	500,000	410,000
Liquor Sales Tax	-	18,000	18,000	30,000	30,000
Tobacco Excise Tax	-	215,000	215,000	65,000	65,000
Marine Passenger Fee	300,000	300,000	300,000	-	300,000
General Fund	1,610,800	1,800,000	1,738,300	1,556,300	1,764,900
Total Funding Sources	**$ 2,435,300**	**4,176,100**	**4,114,400**	**2,174,900**	**2,593,500**
STAFFING	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

BUDGET HIGHLIGHT

The Mayor and Assembly's FY04 Revised Budget represents a decrease of $600 (less than 1%) from the FY04 Approved Budget.

The significant budgetary change is:

A reduction in travel of $8,200 resulting in fewer Assembly members attending the Alaska Municipal League conference in Nome, AK.

BUDGET HIGHLIGHT
NOT REVISED
FOR ADOPTED BUDGET

MAYOR AND ASSEMBLY

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Operations:					
Personnel Services	$ 162,200	175,200	168,100	182,900	183,500
Commodities and Services	181,000	262,400	232,800	216,500	214,800
Total	**343,200**	**437,600**	**400,900**	**399,400**	**398,300**
Assembly Grants:					
Arts and Humanities Council	85,000	65,000	65,000	65,000	65,000
Perseverance Theater	74,000	24,000	24,000	24,000	74,000
Day Care Assistance	-	-	-	-	-
Alaska Conservatory Theater	17,000	21,500	21,500	17,000	17,000
Juneau Jazz and Classics	-	5,000	5,000	-	5,000
Gastineau Manor	-	-	-	-	4,800
Wildflower Court	-	-	-	-	7,200
REACH Inc	-	-	-	-	3,300
Juneau Youth Services	-	-	-	-	4,500
AWARE	-	-	-	-	6,300
JAMHI	-	-	-	-	1,300
Juneau Family Birth Center	-	-	-	-	20,000
Social Service Advisory Board	472,400	705,500	705,500	567,500	582,300
Juneau Alliance for Mental Health, Inc.	304,900	305,000	305,000	305,000	305,000
Total	**953,300**	**1,126,000**	**1,126,000**	**978,500**	**1,095,700**
Special Contracts:					
Ombudsman	20,000	20,000	20,000	20,000	20,000
Lobbyist	145,000	165,000	155,000	165,000	172,000
Hearing Officers	-	10,000	15,000	10,000	10,000
Total	**165,000**	**195,000**	**190,000**	**195,000**	**202,000**
Special Committee and Projects:					
Juneau Festival Committee	25,000	25,000	25,000	25,000	25,000
Douglas Fourth of July	2,000	2,500	2,500	2,000	2,500
Juneau Economic Development Council	150,000	220,000	220,000	75,000	180,000
Shoreside Power	300,000	300,000	300,000	-	300,000
Better Capital City	496,800	1,775,000	1,755,000	500,000	390,000
Arctic Winter Games	-	45,000	45,000	-	-
Indoor Archery	-	50,000	50,000	-	-
Total	**973,800**	**2,417,500**	**2,397,500**	**602,000**	**897,500**
Total Expenditures	**$ 2,435,300**	**4,176,100**	**4,114,400**	**2,174,900**	**2,593,500**

MAYOR AND ASSEMBLY

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Mayor of the City and Borough of Juneau	1.00	$ 30,000	1.00	$ 30,000	1.00	$ 30,000
Assembly Members	8.00	48,000	8.00	48,000	8.00	48,000
Benefits	-	97,200	-	104,900	-	105,500
Total Budget	**9.00**	**$ 175,200**	**9.00**	**$ 182,900**	**9.00**	**$ 183,500**

NO CHANGE FROM THE REVISED BUDGET

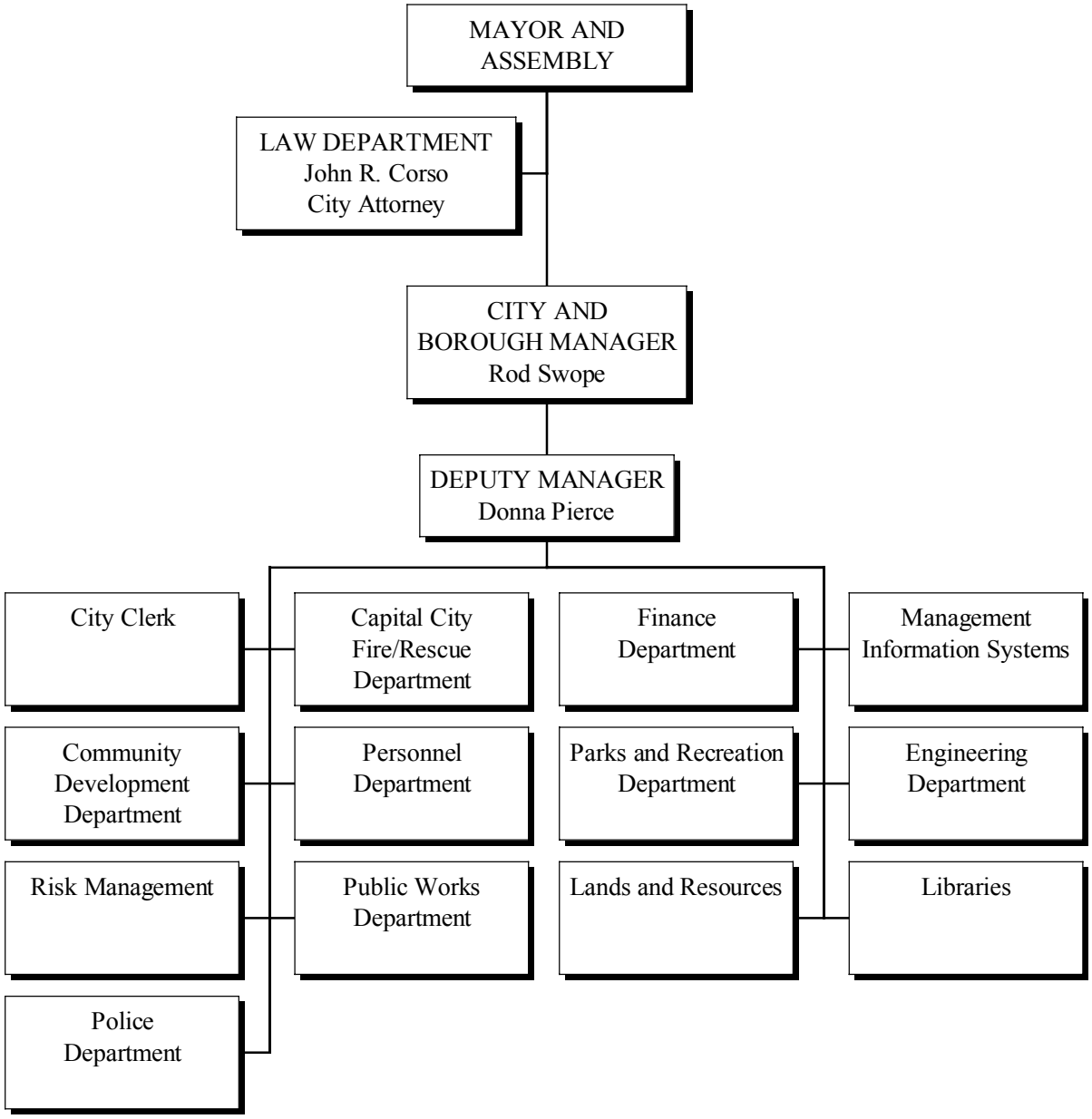
CITY MANAGER

MISSION STATEMENT

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

FY04 BUDGET REQUEST $1,006,100

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 506,500	542,000	475,800	550,500	663,600
Commodities and Services	222,800	327,100	302,900	283,000	307,500
Contingency	28,000	40,000	25,000	40,000	35,000
Total Expenditures	**757,300**	**909,100**	**803,700**	**873,500**	**1,006,100**
FUNDING SOURCES:					
Interdepartmental Charges	47,900	46,500	46,500	47,400	47,400
State Grant	39,000	45,400	40,400	40,000	35,000
Support from:					
Marine Passenger Fees	10,000	35,000	35,000	10,000	117,000
General Fund	660,400	782,200	681,800	776,100	806,700
Total Funding Sources	**$ 757,300**	**909,100**	**803,700**	**873,500**	**1,006,100**
STAFFING	**6.30**	**6.30**	**6.30**	**6.30**	**7.80**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHTS

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Eliminated the publication of citywide news/information brochure, which saved $15,000.

The Manager's FY04 Revised Budget represents an increase of $147,600 (16.9%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Commodities and Services were increased for the Teen Health Center by $10,200 for negotiated contract increases with Juneau Youth Services.

- Personnel Services increased $112,000, 1.5 FTEs. The functions of the Office of Tourism have been absorbed by the Manager's Office. The Office of Tourism is no longer funded as a separate division. In fact, this action results in a net decrease of 0.50 FTE in support staff. There is no reduction in the level of service being provided. This is consistent with the Tourism Management Plan recommendations.

- $35,000 for Tourism Plan Implementation, Tourism Public Information and Best Management Practices Support, all funded by Marine Passenger Fees.

- The Manager's Office made various reductions in training, dues and subscriptions, contingency and other line items for a total savings of $12,000 to assist in balancing the FY04 Revised Budget.

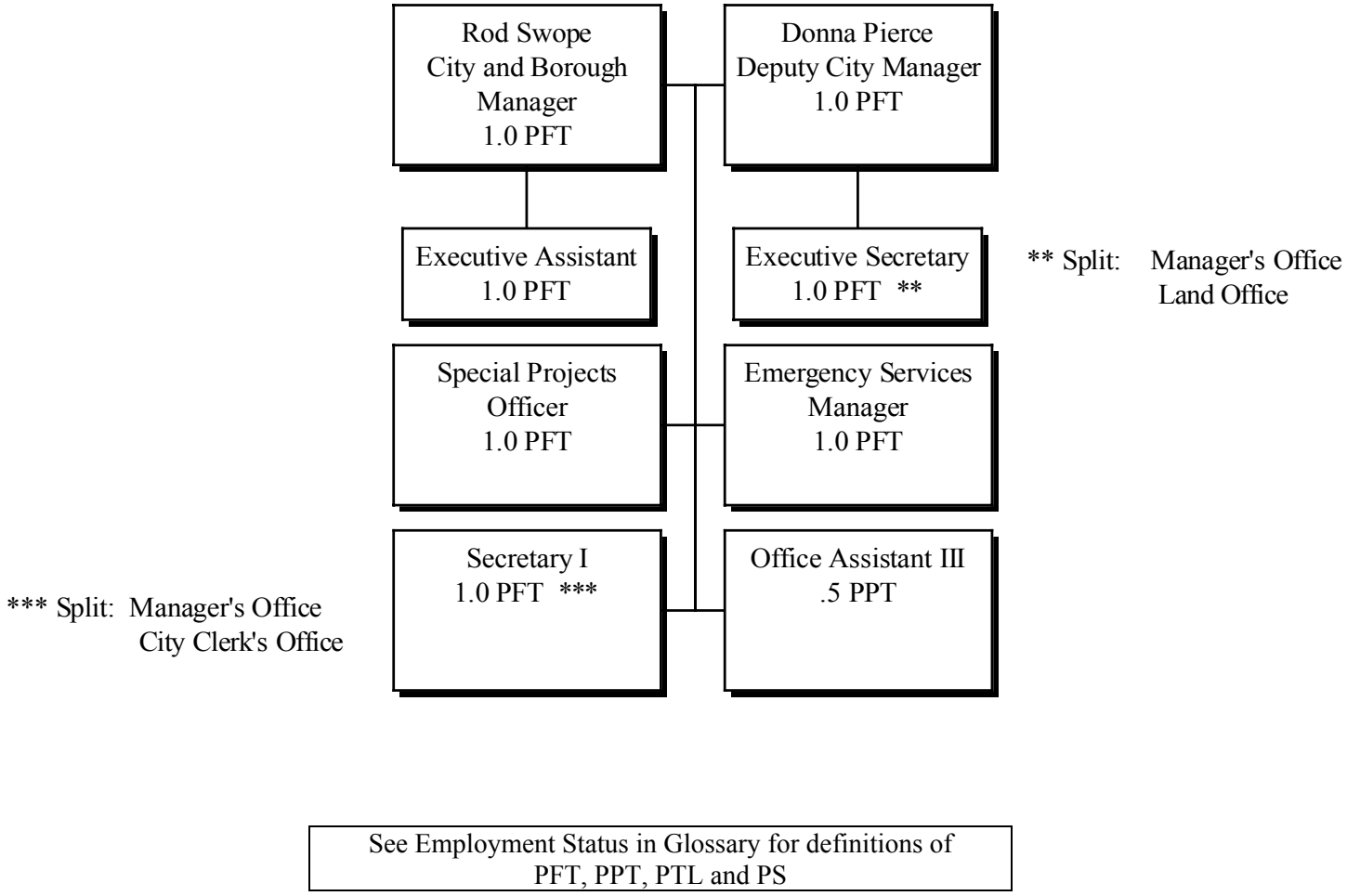
THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

CITY MANAGER

CORE SERVICES

The City and Borough of Juneau (CBJ) was without a permanent City Manager for nine months ending in April 2003 and without a Deputy City Manager for six months. It was decided that defining core services would be delayed until the new City Manager had a chance to become familiar with the responsibilities of the office. This information will be presented as part of the next biennial budget.

STAFFING ORGANIZATION CHART



CITY MANAGER

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits
Manager's Office:						
City and Borough Manager	1.00	$ 112,000	1.00	$ 112,000	1.00	$ 112,000
Deputy City and Borough Manager	1.00	110,200	1.00	112,500	1.00	112,500
Executive Assistant	1.00	44,200	1.00	44,700	1.00	44,700
Executive Secretary	0.50	16,800	0.50	17,500	0.50	17,500
Office Assistant III	0.50	14,400	0.50	14,900	-	-
Secretary I (2)	-	-	-	-	0.50	15,900
Overtime	-	4,000	-	4,000	-	3,000
Retirement Incentive Program	-	4,300	-	-	-	-
Benefits	-	87,300	-	91,400	-	92,200
Total	**4.00**	**393,200**	**4.00**	**397,000**	**4.00**	**397,800**
Tourism:						
Special Projects Officer (1)	-	-	-	-	1.00	65,900
Office Assistant III (2)	-	-	-	-	0.50	15,000
Benefits	-	-	-	-	-	31,300
Total	**-**	**-**	**-**	**-**	**1.50**	**112,200**
Emergency Services Manager/ Public Information Officer:						
Emergency Services Manager/Public Information Officer	1.00	55,600	1.00	57,600	1.00	57,600
Benefits	-	18,300	-	19,600	-	19,600
Total	**1.00**	**73,900**	**1.00**	**77,200**	**1.00**	**77,200**
Teen Health Center:						
Health Care Nurse	0.75	38,600	0.75	38,800	0.75	38,800
Office Assistant III	0.55	15,400	0.55	15,400	0.55	15,400
Benefits	-	20,900	-	22,100	-	22,200
Total	**1.30**	**74,900**	**1.30**	**76,300**	**1.30**	**76,400**
Total Budget	**6.30**	**$ 542,000**	**6.30**	**$ 550,500**	**7.80**	**$ 663,600**

(1) This position has been transferred to the Manager's Office after dissolution of the Office of Tourism.

(2) The Office Assistant position listed in FY03 Amended and FY04 Approved has been upgraded to a Secretary I. The 0.50 FTE position in FY04 Revised has been transferred from Tourism (where it had been a 1.0 FTE Tourism Specialist).

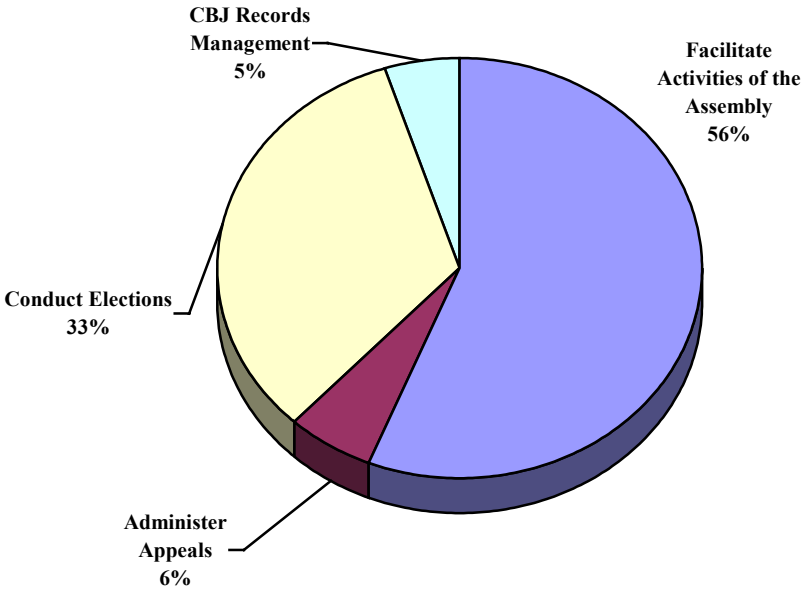
CITY CLERK

MISSION STATEMENT

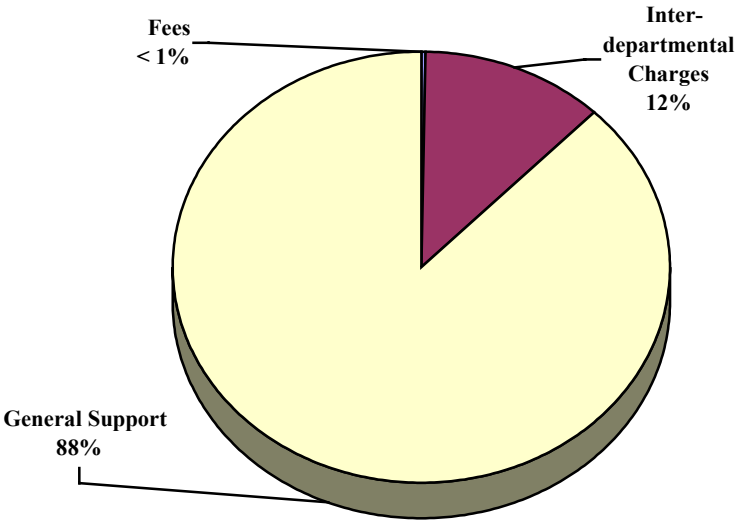
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

FY04 BUDGET REQUEST $271,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
City Clerk:					
Personnel Services	$ 135,900	140,600	134,800	146,700	176,400
Commodities and Services	60,600	61,500	49,200	66,500	54,200
Total	**196,500**	**202,100**	**184,000**	**213,200**	**230,600**
Elections:					
Personnel Services	13,600	15,000	13,300	15,000	17,700
Commodities and Services	11,900	27,000	22,900	25,500	23,500
Total	**25,500**	**42,000**	**36,200**	**40,500**	**41,200**
Total Expenditures	**222,000**	**244,100**	**220,200**	**253,700**	**271,800**
FUNDING SOURCES:					
Interdepartmental Charges	22,800	31,700	31,700	32,300	32,300
Fees	5,800	3,200	3,200	3,200	1,000
Support from General Fund	193,400	209,200	185,300	218,200	238,500
Total Funding Sources	**$ 222,000**	**244,100**	**220,200**	**253,700**	**271,800**
STAFFING	**2.15**	**2.13**	**2.13**	**2.63**	**2.63**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Reduction of $3,000 in supplies, printing and advertising for the Elections Division.

The City Clerk and Election's FY04 Revised Budget represents an increase of $21,100 (8.3%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased $29,700 to reflect the 0.5 FTE moved to the Clerk's office. In FY03, this position was funded 50% by the Manager's Office and 50% by the Tourism Office.
- An increase of $2,700 for election precinct poll workers. This increase will match the wages offered by the State of Alaska for poll workers.
- A reduction of $1,800 in travel was taken as an approved decrement for FY04 only.
- A reduction in contractual service of $6,000 for Assembly minutes as the City Clerk now does them.
- Contractual services for elections reduced $4,000 due to reduced costs for programming the ballots and Accu-votes.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

CITY CLERK

- The street vending and miscellaneous licensing has been moved to Community Development and the Sales Tax office, respectively. This move will improve efficiency in the processing of the licenses.

CORE SERVICES

Facilitate the Activity of the Assembly

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

Services Provided to: CBJ Assembly, CBJ Staff and Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Assembly Meeting Packet Distributed 4 days prior to meeting	40%	30%	25%	100%	100%
Assembly Meeting Minutes drafted within one week of meeting.	-	-	50%	100%	100%
Meetings calendared and advertised on same day of request.	50%	50%	50%	85%	95%
Percentage of licenses processed within 60 day review period.	98%	98%	98%	100%	100%

Administer Appeals

Includes: Coordinate Appeals to the Assembly and the Assembly's Appeal Boards (Sales Tax, Building Code, Personnel, and Animal Hearing Board)

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of time appeals are resolved within three months or less.	-	-	50%	50%	60%

Conduct Elections

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

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of precinct poll workers and board members for general election hired by August 1.	-	75%	50%	95%	95%

CBJ Records Management

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

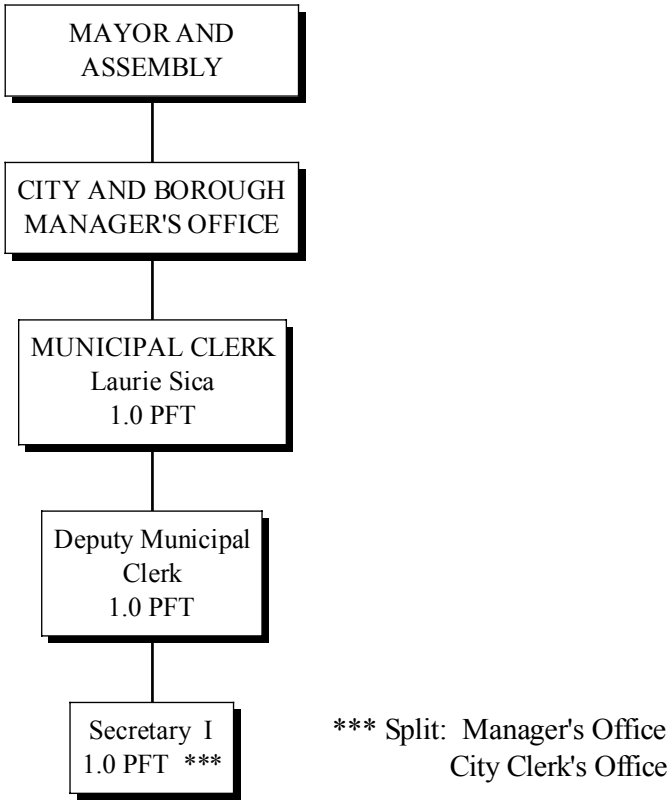
Services Provided to: CBJ Assembly, Staff and Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of CBJ reports providing standardized catalogue information	-	-	-	50%	100%
Percentage of newly produced CBJ reports catalogued on CBJ Documents Archive List	-	-	-	25%	100%

NO CHANGE FROM THE REVISED BUDGET

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

CITY CLERK

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
City and Borough Clerk	1.00	$ 62,100	1.00	$ 64,400	1.00	$ 66,500
Secretary I	1.00	39,300	1.50	40,800	1.50	58,100
Clerk I	0.13	2,700	0.13	2,700	0.13	2,700
Elections	-	11,800	-	11,800	-	14,500
Overtime	-	3,000	-	3,000	-	4,000
Benefits	-	36,700	-	39,000	-	48,300
Total Budget	**2.13**	**$ 155,600**	**2.63**	**$ 161,700**	**2.63**	**$ 194,100**

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

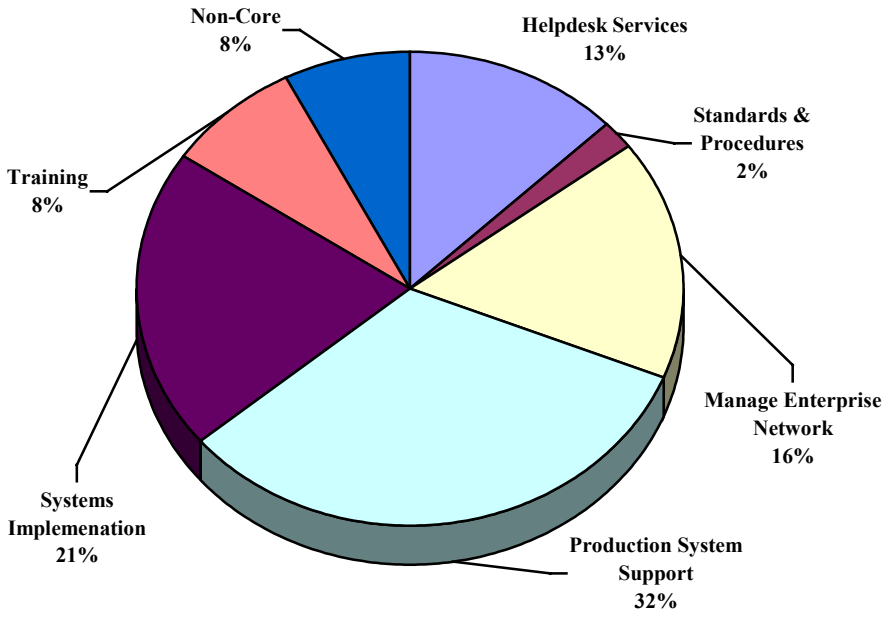
MANAGEMENT INFORMATION SYSTEMS

MISSION STATEMENT

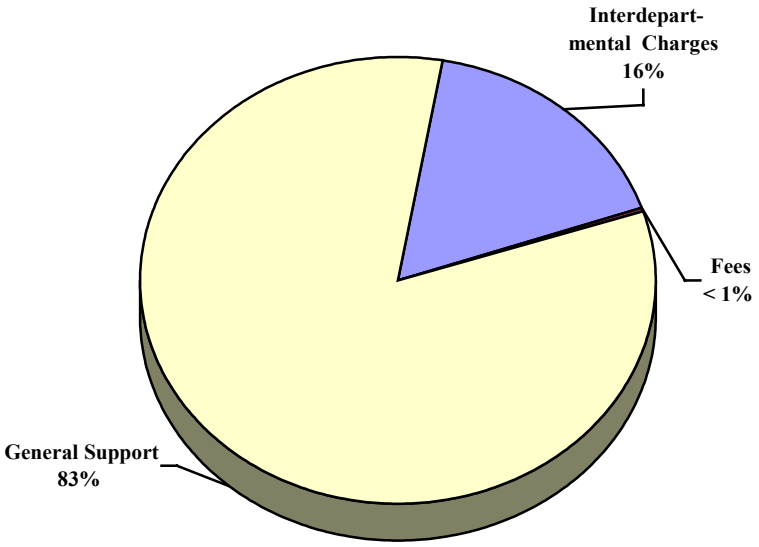
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

FY04 BUDGET REQUEST $1,416,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 727,000	841,800	827,400	863,700	851,400
Commodities and Services	427,500	546,400	518,900	481,400	431,800
Capital Outlay	169,700	135,000	100,000	135,000	133,000
Total Expenditures	**1,324,200**	**1,523,200**	**1,446,300**	**1,480,100**	**1,416,200**
FUNDING SOURCES:					
Interdepartmental Charges	291,900	236,300	236,300	241,000	241,000
Fees	2,400	2,400	2,400	2,400	2,400
Support from General Fund	1,029,900	1,284,500	1,207,600	1,236,700	1,172,800
Total Funding Sources	**$ 1,324,200**	**1,523,200**	**1,446,300**	**1,480,100**	**1,416,200**
STAFFING	**10.00**	**11.00**	**11.00**	**11.00**	**11.00**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHTS

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Eliminate monthly parking pass ($500) for Network Specialist position.
- Reduce contracting budget for electricians, network cabling, and system integration for savings of $6,000.
- Reduce server replacement budget from $15,000 to $13,000.

The Management Information System's FY04 Revised Budget represents a decrease of $57,400 (30.9%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services was decreased $12,300 due to newer employees at a lower step and reducing overtime as an approved decrement.
- A reduction in software maintenance $30,000 as the actual price from the software company was less than anticipated.
- $4,300 was added for the City directory listed in the phone book, which had previously been budgeted in the Finance Purchasing's budget.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

MANAGEMENT INFORMATION SYSTEMS

CORE SERVICES

Maintain relevant set of technology standards and procedures.
Includes: Redevelop standards and procedures; disseminate information about standards and procedures
Services Provided to: CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of infrastructure adhering to standards	-	-	-	-	65%
% of customers who rate standards and procedures as satisfactory or better	-	-	-	-	75%
% of overall staff time expended	-	-	-	-	5%

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of customers who rate systems development as satisfactory or better	-	-	-	-	85%
% of customers who rate technology consulting as satisfactory or better	-	-	-	-	85%
% of projects completed on established schedule	-	-	-	-	75%
% of projects completed within established budget	-	-	-	-	75%

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Average duration of system unavailability	-	-	-	-	4 hrs.
Frequency of system unavailability per year	-	-	-	-	12

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Average duration of network unavailability	-	-	-	-	4 hrs.
Frequency of network unavailability per year	-	-	-	-	4
% facilities with adequate network capacity	-	-	-	80%	90%

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICES, CONTINUED

Helpdesk Services
Includes: Field helpdesk calls and messages.
Services Provided to: CBJ departments

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of customers who rate helpdesk services as satisfactory or better	-	-	-	-	85%
% of technical support requests completed on time	-	-	-	-	85%
% of staff time expended on Tier I, II, and III	-	-	-	15/15/10%	15/15/10%

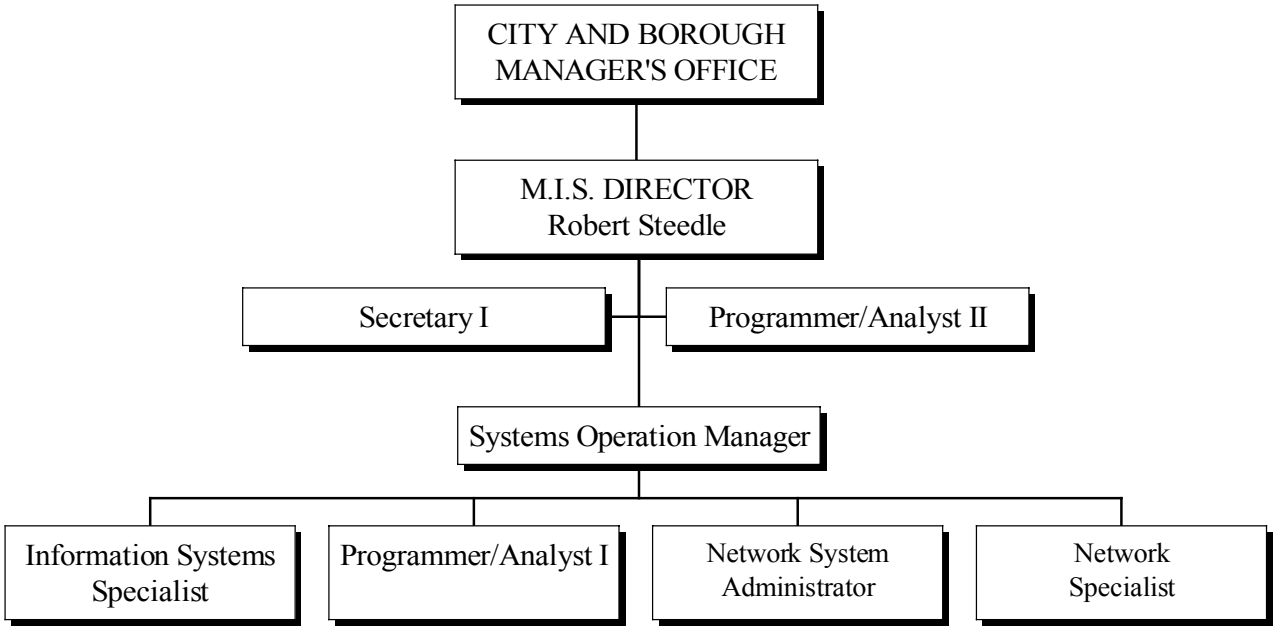
Training
Includes: Provide scheduled classroom training in office productivity applications.
Services Provided to: CBJ departments

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% customers receiving requested training per quarter	-	-	-	60%	60%
% of customers who rate classroom training as satisfactory or better	-	-	-	-	75%
Cost per individual per class	-	-	-	$140	$140
Average time from request to training	-	-	-	3 mos.	1.5 mos.

NO CHANGE FROM THE REVISED BUDGET

MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL ORGANIZATION CHART



Computer Resource Management

Computer Resource Training

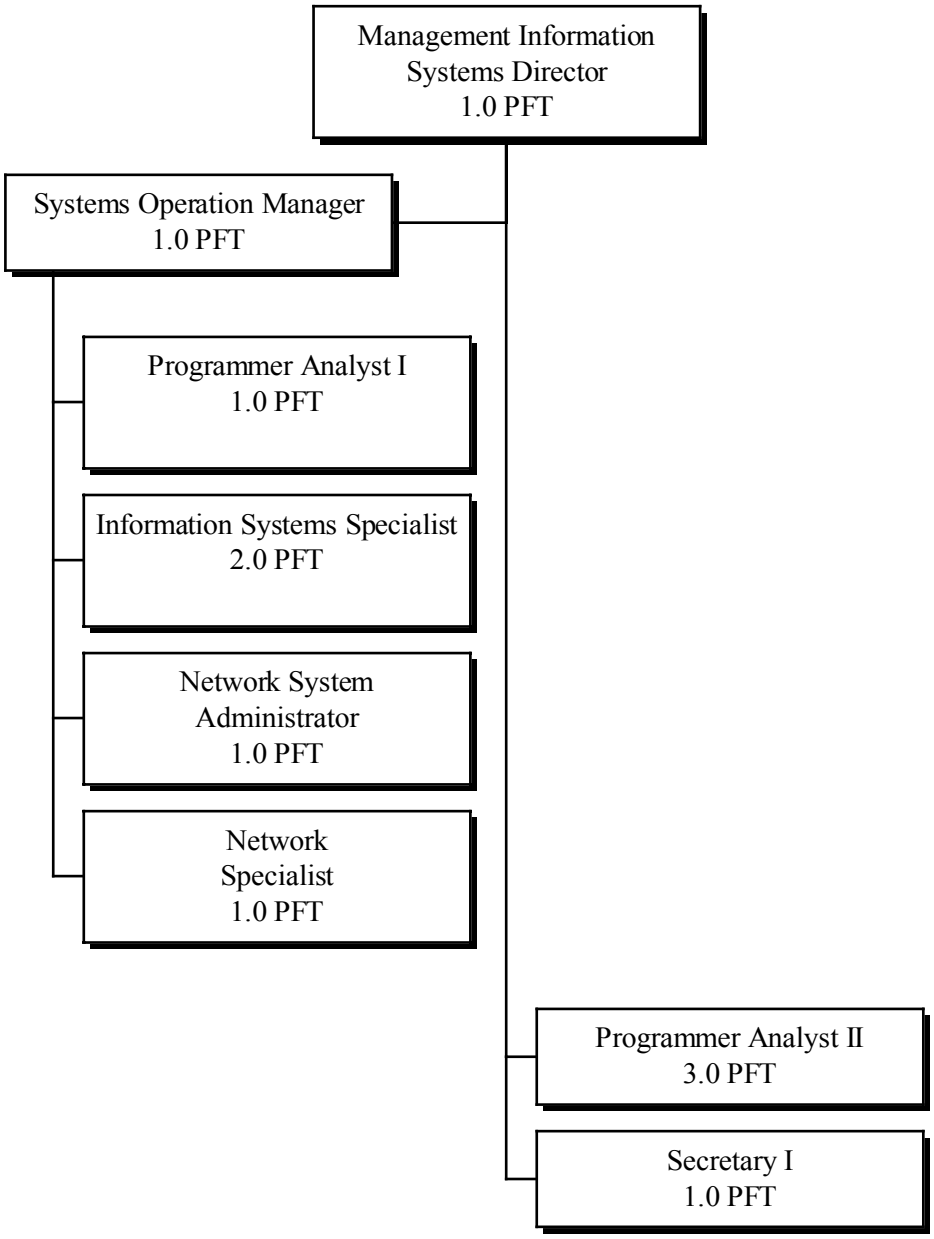
MIS/DP Analysis and Systems Development

Vendor Analysis/Software Package Procurement and Assistance

Computer Resource Contracts Assistance

MANAGEMENT INFORMATION SYSTEMS

STAFFING ORGANIZATION CHART



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

MANAGEMENT INFORMATION SYSTEMS

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Management Information System Director	1.00	$ 79,600	1.00	$ 81,600	1.00	$ 79,900
Systems Operations Manager	1.00	59,300	1.00	61,500	1.00	62,700
Data Processing Program/Analyst II	3.00	192,000	3.00	194,200	3.00	194,200
Data Processing Program/Analyst I	1.00	58,600	1.00	58,900	1.00	58,900
Network Systems Administrator	1.00	57,400	1.00	57,900	1.00	61,500
Network Specialist	1.00	50,200	1.00	50,600	1.00	49,200
Information Systems Specialist	2.00	92,300	2.00	94,300	2.00	87,300
Secretary I	1.00	32,800	1.00	34,000	1.00	33,800
Overtime	-	18,100	-	18,200	-	8,600
Benefits	-	209,200	-	220,400	-	224,100
Vacancy Factor	-	(7,700)	-	(7,900)	-	(8,800)
Total Budget	**11.00**	**$ 841,800**	**11.00**	**$ 863,700**	**11.00**	**$ 851,400**

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

TOURISM

The functions of the Office of Tourism have been absorbed by the Manager's Office.

TOURISM

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 142,800	163,100	126,500	168,300	-
Commodities and Services	177,200	81,500	40,900	16,900	-
Total Expenditures	**320,000**	**244,600**	**167,400**	**185,200**	**-**
FUNDING SOURCES:					
Support from:					
Marine Passenger Fee Fund	337,700	198,300	198,300	133,700	-
General Fund	(17,700)	46,300	(30,900)	51,500	-
Total Funding Sources	**$ 320,000**	**244,600**	**167,400**	**185,200**	**-**
STAFFING	**2.50**	**2.50**	**2.50**	**2.50**	**-**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Office of Tourism function has been absorbed by the Manager's Office. The Manager's Office will continue oversight of tourism impact mitigation projects, including flightseeing, waterfront planning and traffic congestion. A Special Projects Officer and 0.50 FTE Office Assistant will become part of the Manager's Office. There will be no reduction in the level of service provided. This is consistent with the Tourism Management Plan recommendations.

TOURISM

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Office of Tourism Director	1.00	$ 64,000	1.00	$ 64,500	-	$ -
Special Projects Officer (1)	-	-	-	-	-	-
Tourism Specialist (2)	1.00	39,400	1.00	40,900	-	-
Office Assistant III (3)	0.50	14,400	0.50	15,000	-	-
Overtime	-	2,000	-	2,000	-	-
Benefits	-	43,300	-	45,900	-	-
Total Budget	**2.50**	**$ 163,100**	**2.50**	**$ 168,300**	**-**	**$ -**

(1) This position has been transferred to the Manager's Office.
(2) 0.50 FTE of this position has been transferred to the Manager's Office as an Office Assistant III and 0.50 FTE has been eliminated.
(3) This position has been transferred to the Clerk's Office and reclassed as a Secretary I.

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

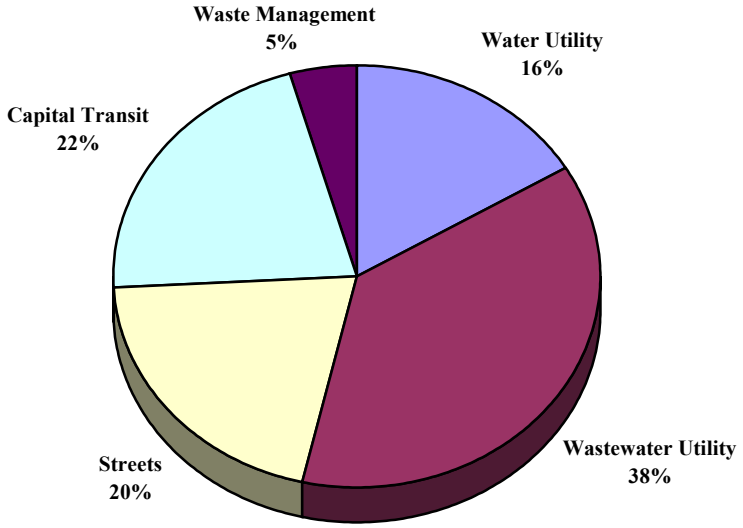
CAPITAL TRANSIT

MISSION STATEMENT

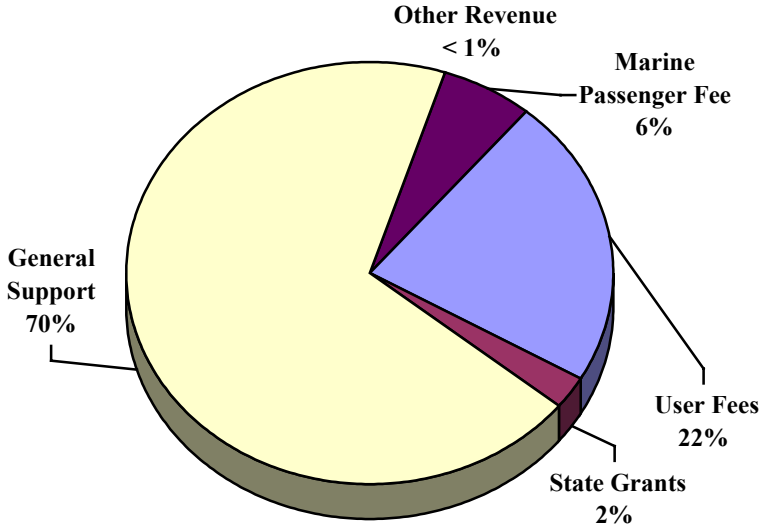
Capital Transit is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR CAPITAL TRANSIT $3,594,400

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 2,064,300	2,206,500	2,205,000	2,277,400	2,340,300
Commodities and Services	1,041,100	1,184,800	1,177,300	1,214,900	1,254,100
Capital Outlay	29,500	4,000	4,400	-	-
Total Expenditures	**3,134,900**	**3,395,300**	**3,386,700**	**3,492,300**	**3,594,400**
FUNDING SOURCES:					
User Fees	603,200	513,000	635,100	513,000	756,900
State Grants	146,100	145,400	87,000	84,000	84,000
Rentals	4,100	-	500	-	-
Other Revenue	600	-	-	2,800	3,000
Support from:					
Marine Passenger Fee	165,000	205,000	205,000	205,000	205,000
Roaded Service Area	2,490,400	2,589,900	2,589,900	2,687,500	2,342,600
Fund Balance (To) From	(274,500)	(58,000)	(130,800)	-	202,900
Total Funding Sources	**$ 3,134,900**	**3,395,300**	**3,386,700**	**3,492,300**	**3,594,400**
STAFFING	**32.05**	**33.89**	**33.89**	**33.89**	**34.89**
FUND BALANCE	**$ 184,500**	**242,500**	**315,300**	**315,300**	**112,400**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Capital Transit FY04 Revised Budget represents an increase of $102,100 (2.9%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased $53,800 for a total of 1.00 FTE. This is composed of two positions. First, $24,300 for a .50 FTE Laborer to clean buses and bus passenger shelters, begin litter/trash receptacle program at bus stops and provide snow and ice removal. Second, $29,500 for a .50 FTE Lead Bus Driver/Trainer to provide supervision for operations, train new drivers, and provide ongoing training for existing staff. This position is essential due to staffing increases and training required by State and Federal regulations.

- Insurance and worker's compensation costs increased significantly. General liability insurance increased $11,000 (25.1%) and Workers' compensation increased $23,900 (310.4%).

- Contractual services increased is due to the award of a new contract for paratransit services, Care-A-Van $22,600 (4.2%).

- User fees increased $243,900. Increase bus passenger cash fares for the general public from $1.25 to $1.50. Increase monthly bus passes for the general public from to $30 to $36. Both fees were last increased in 1992.

A reduction of $344,900 (12.8%) in roaded service area support due to a combination of user fee increases and the success of the half-hour bus service.

CAPITAL TRANSIT

CORE SERVICES

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

Capital Transit: Provide safe, economical public transportation
Includes: The provision of fixed route bus service (Capital Transit) and paratransit service (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	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Annual Ridership	840,825	867,323	1,032,889	1,107,000	1,162,300
Percentage increase/decrease annual ridership	-	3%	19%	7%	5%
Percentage increase/decrease cost per passenger trip	-	7.9%	4.8%	3%	-2%
Percentage increase/decrease annual revenues	-	4.5%	4.9%	5.3%	5%
Percentage increase/decrease revenue per passenger	-	1.54%	-11.5%	-1.7%	0%

CORE SERVICE ENHANCEMENTS

Core Service: Provision of fixed route bus service
Enhancement: Hire a .50 FTE Laborer position
Benefit: Clean buses and passenger shelters for the public

Core Service: Provision of fixed route bus service
Enhancement: Hire a .50 FTE Lead Bus Driver/Trainer position
Benefit: Ensure uniform training of State and Federal regulations

NO CHANGE FROM THE REVISED BUDGET

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART

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CAPITAL TRANSIT

STAFFING ORGANIZATION CHART

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

CAPITAL TRANSIT

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Transit Manager	1.00	$ 73,300	1.00	$ 74,900	1.00	$ 76,900
Secretary I	1.00	37,200	1.00	37,400	1.00	37,300
Work Force	-	52,300	-	52,900	-	53,400
Benefits	-	37,100	-	39,100	-	41,300
Vacancy Factor	-	(2,000)	-	(2,000)	-	(2,000)
Total	**2.00**	**197,900**	**2.00**	**202,300**	**2.00**	**206,900**
Operations:						
Transit Operations Supervisor	1.00	53,400	1.00	55,400	1.00	61,100
Lead Bus Driver	2.00	94,400	2.00	98,000	2.00	95,900
Bus Driver	22.89	990,200	22.89	1,013,300	22.89	978,200
Shift Differential	-	21,600	-	21,600	-	21,600
Overtime	-	53,000	-	54,100	-	54,100
Benefits	-	444,200	-	471,300	-	485,000
Vacancy Factor	-	(16,600)	-	(17,100)	-	(17,000)
Total before amendment and increment	**25.89**	**1,640,200**	**25.89**	**1,696,600**	**25.89**	**1,678,900**
Amendment:						
Transit development plan grant	-	1,500	-	-	-	-
Total after amendment	**25.89**	**1,641,700**	**25.89**	**1,696,600**	**25.89**	**1,678,900**
Increment						
Lead Bus Driver/Trainer	-	-	-	-	0.50	20,200
Overtime	-	-	-	-	-	800
Benefits	-	-	-	-	-	8,500
Total after increment	**25.89**	**1,641,700**	**25.89**	**1,696,600**	**26.39**	**1,708,400**
Maintenance:						
Auto Shop Foreman	1.00	50,400	1.00	52,300	1.00	54,000
Auto Mechanic III	-	-	-	-	1.00	54,100
Auto Mechanic II	2.00	97,400	2.00	98,300	1.00	50,400
Auto Mechanic I	2.00	79,100	2.00	80,700	2.00	87,100
Auto Mechanic Helper II	1.00	32,000	1.00	33,200	1.00	33,200
Overtime	-	10,300	-	10,300	-	10,300
Benefits	-	101,400	-	107,500	-	115,600
Vacancy Factor	-	(3,700)	-	(3,800)	-	(4,000)
Total before increment	**6.00**	**366,900**	**6.00**	**378,500**	**6.00**	**400,700**
Increment						
Laborer	-	-	-	-	0.50	15,700
Overtime	-	-	-	-	-	800
Benefits	-	-	-	-	-	7,800
Total after increment	**6.00**	**366,900**	**6.00**	**378,500**	**6.50**	**425,000**
Total Budget	**33.89**	**$ 2,206,500**	**33.89**	**$ 2,277,400**	**34.89**	**$ 2,340,300**

NO CHANGE FROM THE REVISED BUDGET

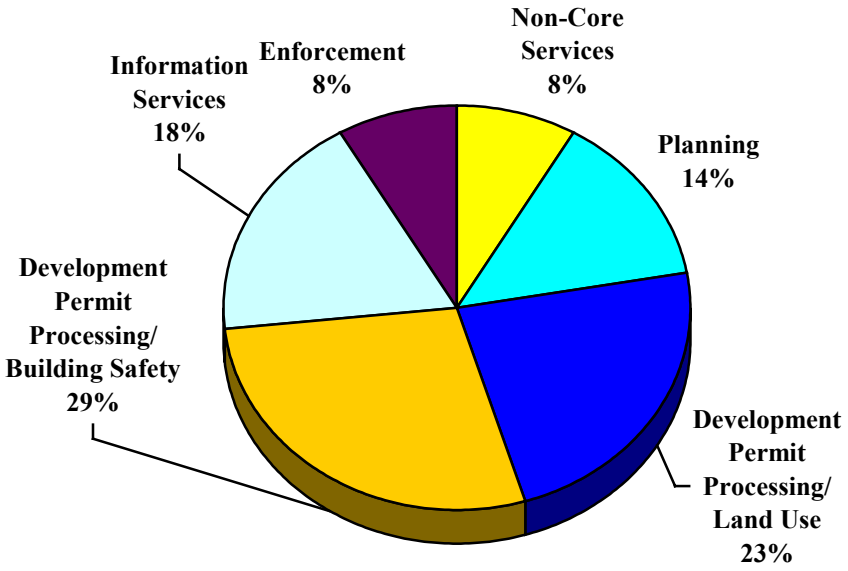
COMMUNITY DEVELOPMENT DEPARTMENT

MISSION STATEMENT

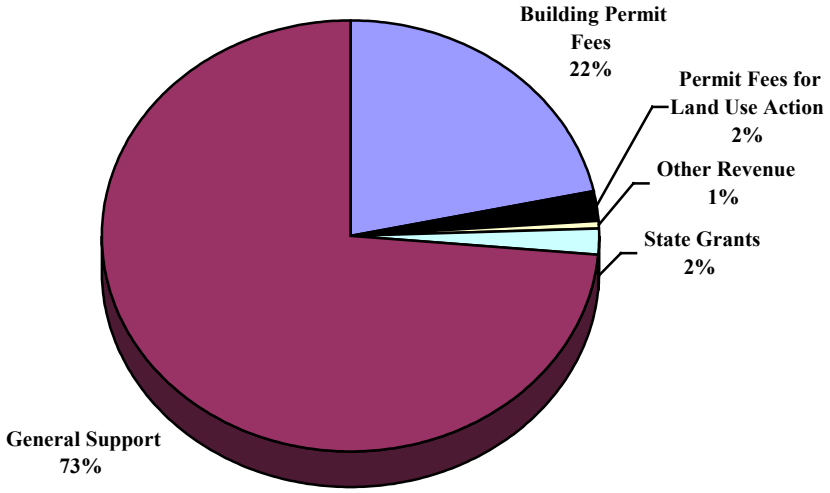
To guide the development of a safe, attractive and efficient community consistent with the public interest.

FY04 BUDGET REQUEST $2,309,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT DEPARTMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,534,400	1,816,400	1,776,500	1,861,100	1,843,100
Commodities & Services	490,800	530,800	498,700	460,000	457,900
Capital Outlay	-	11,000	15,700	8,000	8,000
Total Expenditures	**$ 2,025,200**	**2,358,200**	**2,290,900**	**2,329,100**	**2,309,000**
FUNDING SOURCES:					
Building Permit Fees	$ 702,000	440,000	500,000	440,000	520,000
Permit Fees for Land Use Action	48,000	40,000	50,000	40,000	53,500
Federal Grants	-	65,000	65,000	-	-
State Grants	83,800	74,600	54,000	40,000	40,000
Other Revenue	2,000	14,200	14,200	14,200	14,200
General Fund	1,189,400	1,724,400	1,607,700	1,794,900	1,681,300
Total Funding Sources	**$ 2,025,200**	**2,358,200**	**2,290,900**	**2,329,100**	**2,309,000**
STAFFING	**26.40**	**26.40**	**26.40**	**26.40**	**26.00**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHTS

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Eliminate Programmer/Analyst II position (0.40 FTE of the 1.0 FTE position) shared with Engineering. MIS will be able to provide the support needed with their current staff. This is a $29,500 reduction in personnel costs.
- Additional reductions in various commodities and services line items of $500.
- Increase valuation basis for building permits to reflect market values of construction. This increases the permit fee for new construction by about 5%. It is anticipated that this change will generate an additional $20,000 in revenues.

The Community Development Department FY04 Revised Budget represents a decrease of $15,100 (0.06%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Commodities and services decreased $26,600. This cost savings is due in part to Community Development staff processing print requests themselves instead of sending requests outside the department. $10,000 of the decrease is due to reductions in various line items to assist the City in balancing the FY04 budget.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

CORE SERVICES

Planning
Includes: Comprehensive Plan, Historic Resources, Areawide Transportation Plan, Project Planning
Services Provided to: Public and other CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% planning projects completed on schedule	-	-	-	80%	80%
% building permits not requiring zone change or variance thus appropriate for development patterns	85.6%	88.9%	89.5%	90%	90%
% projects with above average public comment rating	-	-	-	80%	80%

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Land Use					
% allowable use, conditional use and sign permits heard within 40 days	61.5%	59.6%	70.4%	65%	65%
$/ land use permit issued	$1,987 for 258	$2,785 for 185	$1,407 for 427	$3,111 for 175	$3,100 for 175
Building Safety					
Average days to issue residential building permits	35	31	22	20	20
% residential projects issued within two days	49%	49%	47%	49%	49%
% comments showing above average service	-	-	-	80%	80%
Average cost per building permit issued	$667 for 810	$705 for 751	$737 for 717	$626 for 790	$626 for 790

GIS/Mapping
Includes: Geographic Information System, Cartography
Services Provided to: Public and other CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of projects completed within deadline	-	-	-	80%	80%
% GIS user comments showing above average service	-	-	-	80%	80%

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

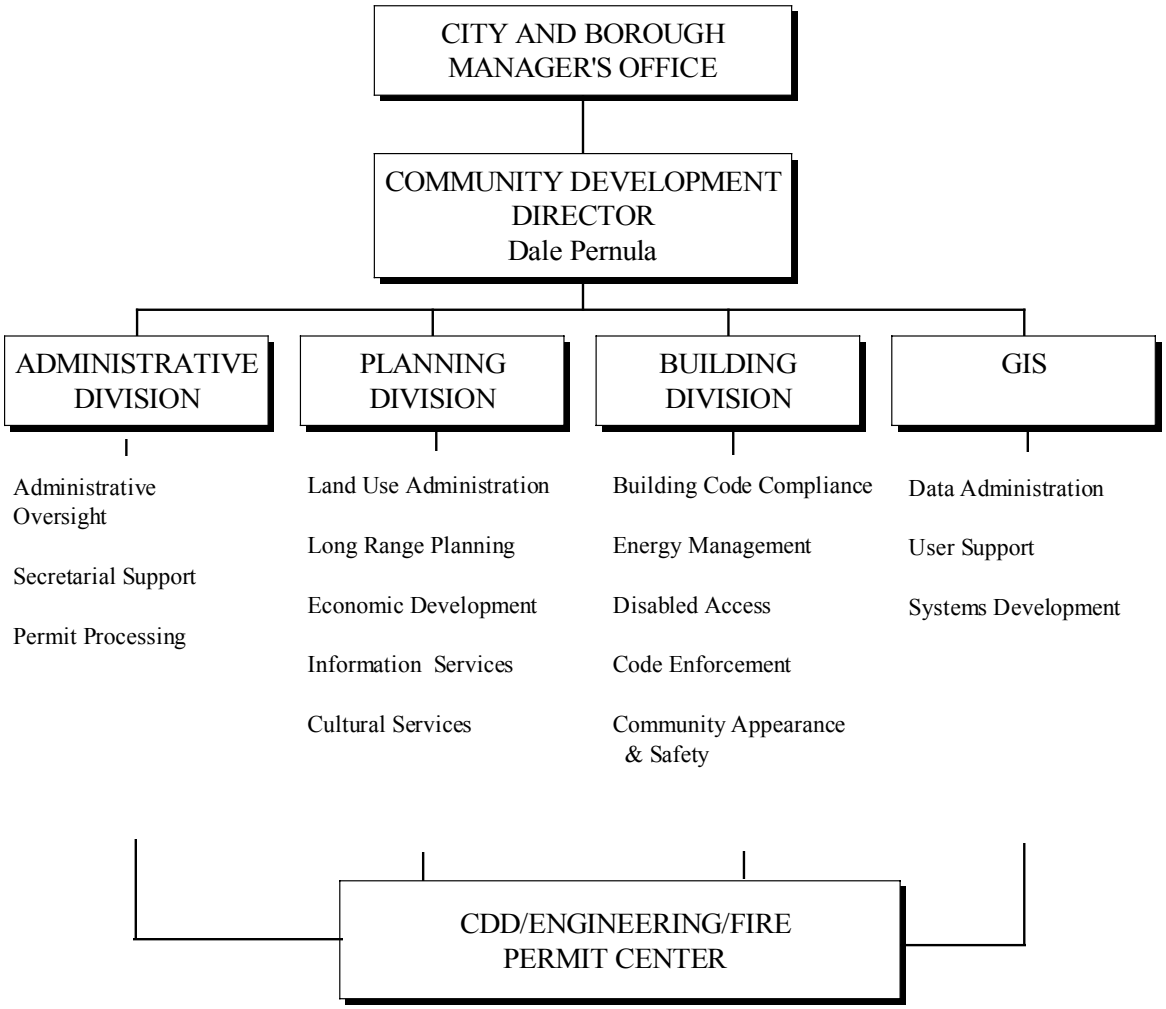
Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% enforcement cases visited within 2 days	-	-	-	80%	80%
Average days to close a case	45	88	206	100	100
% enforcement comments with above average service	-	-	-	* N/P	* N/P
Average cost per enforcement case	$1,644 for 40	$626 for 120	$1,866 for 36	$1,095 for 90	$1,095 for 90

* N/P = not projected due to lack of current data.

NO CHANGE FROM THE REVISED BUDGET

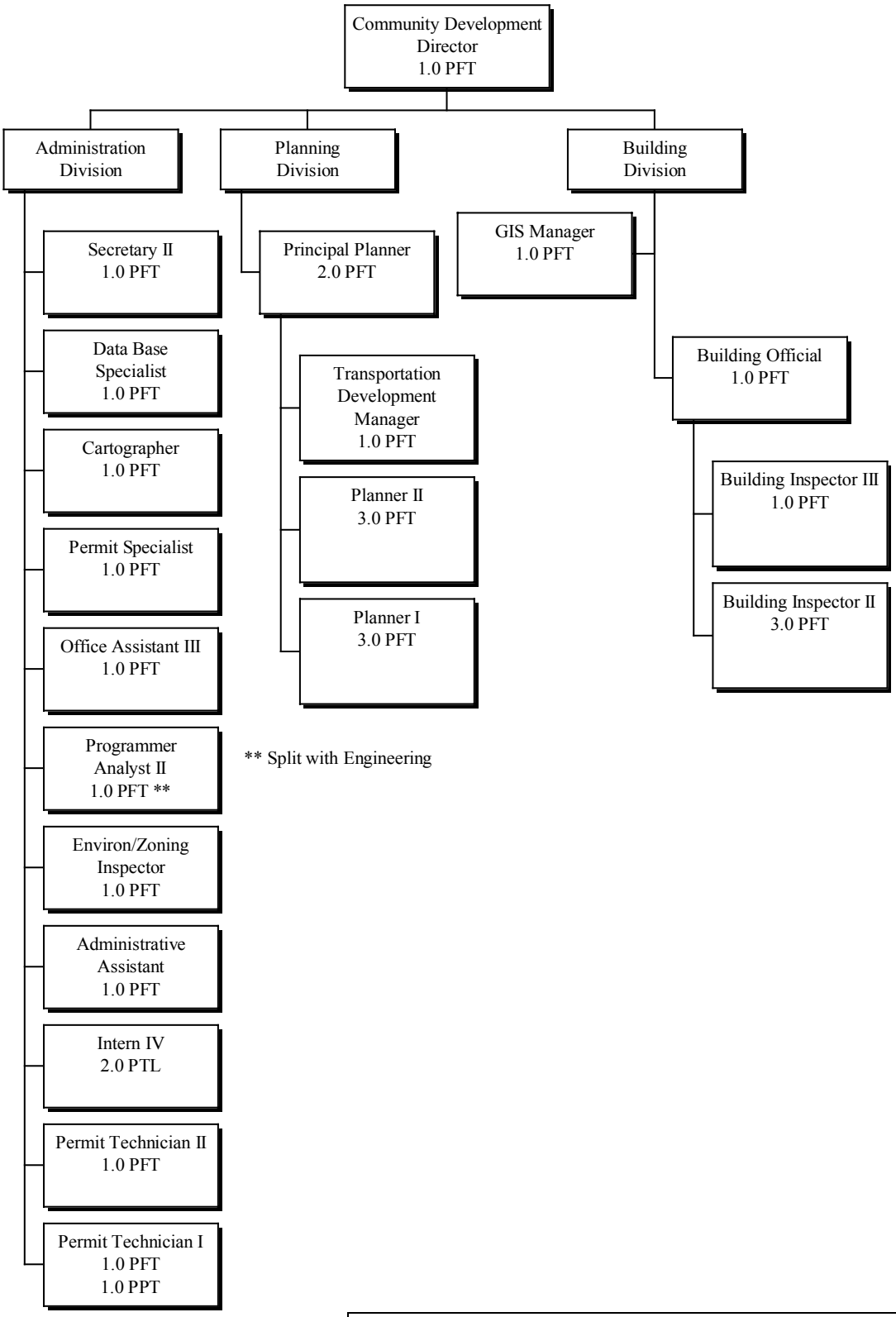
COMMUNITY DEVELOPMENT DEPARTMENT

FUNCTIONAL ORGANIZATION CHART



COMMUNITY DEVELOPMENT DEPARTMENT

STAFFING ORGANIZATION CHART



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

COMMUNITY DEVELOPMENT DEPARTMENT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Administration:						
Director	1.00	$ 78,600	1.00	$ 81,500	1.00	$ 81,500
Database Specialist	1.00	54,600	1.00	55,200	1.00	55,200
Programmer Analyst II	1.40	82,100	1.40	84,200	1.40	84,500
Environment/Zoning Inspector	1.00	49,300	1.00	51,100	1.00	51,100
Permit Specialist	1.00	55,800	1.00	56,400	1.00	56,400
Cartographer	1.00	51,500	1.00	51,700	1.00	51,700
Administrative Assistant I	1.00	39,000	1.00	40,400	1.00	40,500
Secretary II	1.00	32,500	1.00	33,700	1.00	33,700
Permit Technician III (1)	-	-	-	-	1.00	37,200
Permit Technician II (1)	1.00	34,400	1.00	35,700	1.00	32,300
Permit Technician I (1)	1.50	44,600	1.50	46,300	0.50	14,500
Office Assistant III	1.00	28,100	1.00	29,200	1.00	28,300
Intern IV	0.50	11,800	0.50	11,800	0.50	11,900
Overtime	-	4,200	-	4,300	-	6,200
Benefits	-	204,100	-	216,800	-	219,600
Vacancy Factor	-	(7,700)	-	(8,000)	-	(8,000)
Total before decrement	**12.40**	**762,900**	**12.40**	**790,300**	**12.40**	**796,600**
Decrement:						
Programmer Analyst II	-	-	-	-	(0.40)	(29,500)
Total after decrement	**12.40**	**762,900**	**12.40**	**790,300**	**12.00**	**767,100**
Planning:						
Planning Supervisor	2.00	130,300	2.00	133,900	2.00	134,800
Transportation Development Mgr	1.00	56,300	1.00	58,400	1.00	58,500
Planner II	3.00	142,700	3.00	148,100	3.00	149,800
Planner I	3.00	123,700	3.00	128,200	3.00	128,200
Overtime	-	12,600	-	12,900	-	12,900
Benefits	-	161,500	-	171,800	-	174,400
Vacancy Factor	-	(6,300)	-	(6,500)	-	(6,600)
Total before amendments	**9.00**	**620,800**	**9.00**	**646,800**	**9.00**	**652,000**
Amendments:						
Ordinance 2002-18 (U)	-	11,200	-	-	-	-
Ordinance 2002-18 (V)	-	5,000	-	-	-	-
Total after amendments	**9.00**	**$ 637,000**	**9.00**	**646,800**	**9.00**	**652,000**

STAFFING DETAIL, CONTINUED

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Building:						
Building Official	1.00	$ 71,400	1.00	71,600	1.00	71,600
Inspector II	3.00	174,000	3.00	176,300	3.00	174,700
Inspector III	1.00	66,800	1.00	67,100	1.00	67,100
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	100,500	-	105,300	-	106,900
Vacancy Factor	-	(4,200)	-	(4,300)	-	(4,300)
Total	**5.00**	**416,500**	**5.00**	**424,000**	**5.00**	**424,000**
Total Budget	**26.40**	**$ 1,816,400**	**26.40**	**$ 1,861,100**	**26.00**	**$ 1,843,100**

(1) Two of the Permit Technician positions were reclassified for the FY04 Adopted Budget. A 1.0 FTE Permit Technician I was reclassified to a Permit Technician II and a 1.0 FTE Permit Technician II was reclassified to a Permit Technician III.

NOTES

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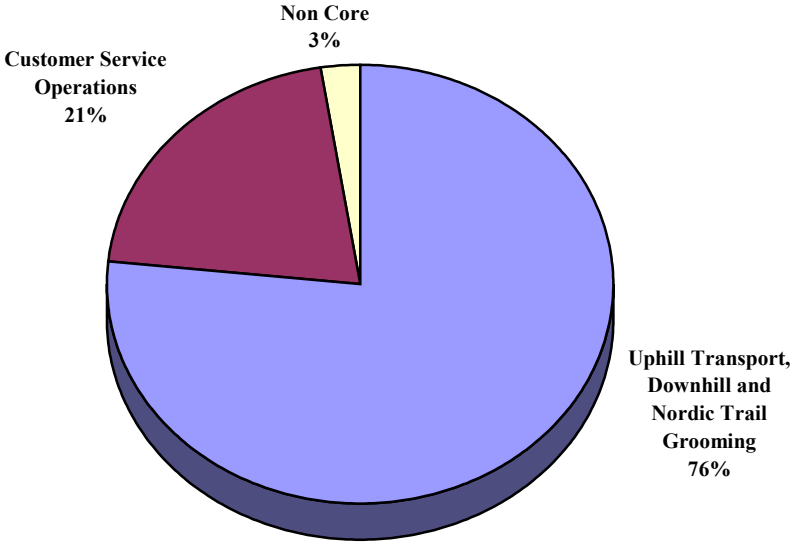
EAGLECREST

MISSION STATEMENT

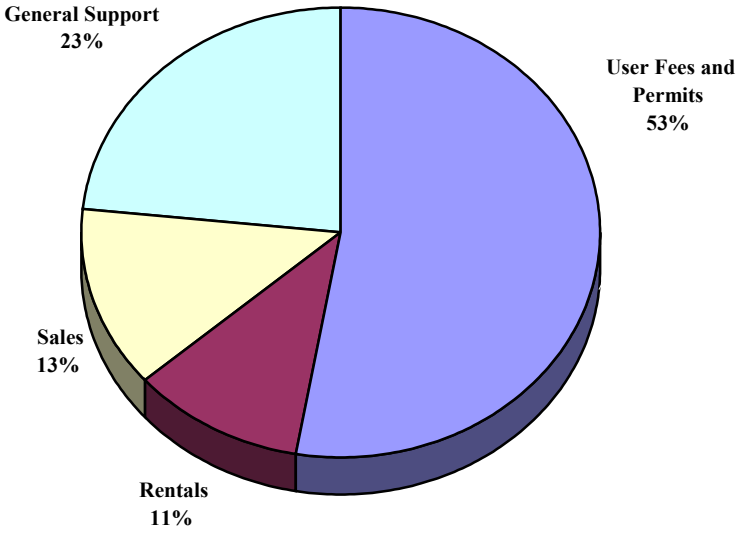
Provide winter recreational opportunities.

FY04 BUDGET REQUEST $1,688,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 910,500	1,038,800	811,700	1,047,000	1,057,300
Commodities and Services	565,600	629,800	561,700	635,300	621,500
Capital Outlay	-	9,700	8,100	9,700	10,000
Reserve Contribution	60,000	50,000	-	50,000	-
Total Expenditures	**1,536,100**	**1,728,300**	**1,381,500**	**1,742,000**	**1,688,800**
FUNDING SOURCES:					
User Fees and Permits	698,700	979,300	349,200	979,300	950,600
Rentals	165,100	179,000	80,400	179,000	168,300
Sales	197,400	221,800	80,800	221,800	227,700
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	333,100	363,100	363,100	363,100	363,100
Fund Balance (To) From	116,800	(39,900)	483,000	(26,200)	(45,900)
Total Funding Sources	**$ 1,536,100**	**1,728,300**	**1,381,500**	**1,742,000**	**1,688,800**
STAFFING	**33.71**	**34.43**	**34.43**	**33.53**	**34.43**
FUND BALANCE	**$ 4,000**	**43,900**	**(479,000)**	**(452,800)**	**(433,100)**

BUDGET HIGHLIGHTS

With the forecast of an El Nino winter and no snow in the mountains by the December 1, 2002 season pass deadline, season pass sales were poor, and only $69% of budgeted Season Tickets revenues was achieved.

Except for a few days of limited operation, the ski area was not able to open until February 22, 2003. Due to the loss of more than half the winter ski season, season pass holders were offered the option of turning in their season pass for a 75% refund or keeping their season pass and receive a 40% refund after the end of the ski season. Twenty two percent of the customers who purchased a season pass this year chose the refund.

With the combined effect of season pass revenues and the lack of daily lift ticket sales for over half the winter season, we are anticipating a substantial revenue shortfall. Based on preliminary projections, we anticipate that the fund balance at the end of FY03 will be approximately (negative) -$400,000.

The Eaglecrest FY04 Revised Budget represents a decrease of $14,000 (0.8%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel services increased by .90 FTE, as part of a general re-structuring during FY03. Although there was no FTE impact, the retirement of the long-time Operations Manager, lead to the creation of a year round Maintenance Specialist/Electrician in Lift Operations. This position will take over a portion of the former Operations Manager duties. The other duties were taken on by the Ski Area Manager, Ski Patrol Director, Lift Supervisor and others, including an increase of .50 FTE for a temporary seasonal office assistant position in the business office. The remaining 0.4 FTE increase is due to the reinstatement of a seasonal building maintenance position in lodge

BUDGET HIGHLIGHT
NOT REVISED
FOR ADOPTED BUDGET

BUDGET HIGHLIGHTS, CONTINUED

- The remaining .40 FTE increase is due to the reinstatement of a seasonal building maintenance position in lodge operations that had been cut in FY03. With the loss of the Operations Manager in FY03, this was not a sustainable budget cut. Due to the age of the facilities and the effects of customer traffic and a harsh winter environment this position is an important part of keeping our facilities in good repair.

- Overall FTE's were increased but there was not a commensurate increase in wages due to the fact that those hired in FY03 were at a lower pay range than the Operations Manager and 0.5 FTE was a seasonal temporary. One half of the increase in personnel costs is due to increased insurance costs, including workers' compensation.

- Materials and commodities increased by $15,100. The increase is due to reclassification of capital outlay to materials and commodities and increased general liability insurance.

- The reserve contribution decreased by $50,000, which more than offsets the increase in personnel services. This elimination of contribution to the vehicle and ski fleet will impact future years. Additional information will be provided on the revised ski and vehicle fleet replacement schedule when the Eaglecrest Board meets with the CBJ Assembly Finance Committee later this spring.

- The FY04 revenues have been revised to reflect proposed changes in the prices for season passes. The revenues are being projected conservatively in this Preliminary Budget and will be revised based on the results of a telephone survey. The McDowell Group will be conducting a telephone survey for Eaglecrest in April 2003, to determine the number of skiers and snowboarders in Juneau and how often they visit. Based on the results of the telephone survey, Eaglecrest revenue projections will be revised. Additional information on the season pass pricing and a revised revenue budget will be presented when the Eaglecrest Board meets with the CBJ Assembly Finance Committee later this spring. Once the ski area has closed in mid-April we will be able to project an ending fund balance more accurately and we will present a multi-year plan to the CBJ Assembly Finance Committee for decreasing the negative fund balance.

BUDGET HIGHLIGHTS
NOT REVISED
FOR ADOPTED BUDGET

EAGLECREST

CORE SERVICES

Uphill Transport

Includes: Customer uphill transport / downhill and nordic trail grooming

Services Provided to: Juneau Residents and Visitors

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Number of customer visits-holidays and weekends	28,873	17,396	28,282	16,000	28,000
Percentage change customer visits-holidays and weekends	-	-40%	+63%	-43%	+75%
Number of customer visits- weekdays	15,601	11,028	18,820	10,000	16,000
Percentage change customer visits-weekdays	N/A	-27%	+71%	-47%	+60%
Revenue per customer visit	$27.04	$27.54	$22.69	-	-
Percentage change in revenue per visit	-	+2%	-18%	-	-
Number of days operating	94	53	100	-	-

Customer Service Operations

Includes: Ski and Snowboard School, Equipment Rental Shop and Cafeteria

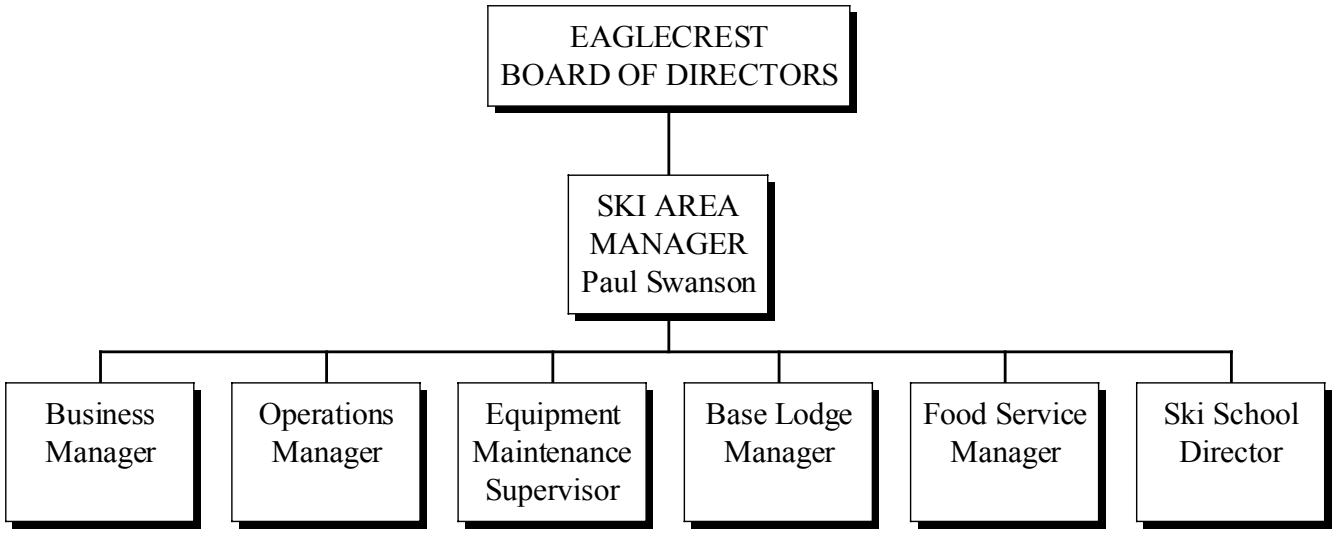
Services Provided to: Juneau Residents and Visitors

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Ski and Snowboard School					
Number of new skiers and snowboarders	1,028	1,012	1,022	1,000	1,100
Percentage change in number of new skiers and snowboarders	-	-2%	+1%	-2%	+10%
Percentage retention of new skiers and snowboarders	-	-	-	-	-
Equipment Rental Shop					
Net income as a percentage of gross sales	39%	35%	49%	-	-
Cafeteria					
Net income as a percentage of gross sales	31%	28%	20%	-	-

NO CHANGE FROM THE REVISED BUDGET

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



Secretary

Ski Patrol

Lift Maintenance and Operations

Snow Grooming and Summer Trails

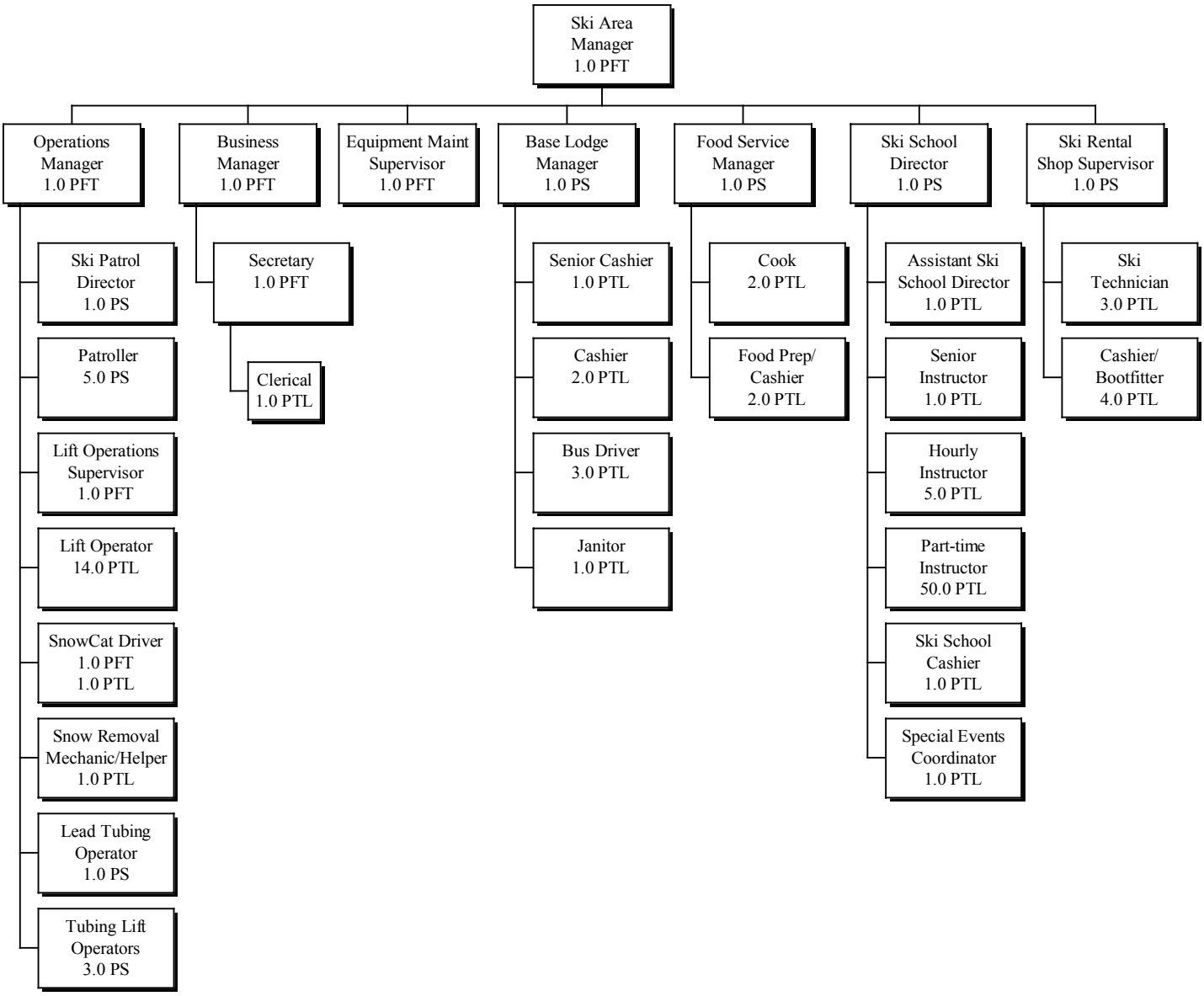
Ski Shop and Rental

Bus Transport

Mountain Accounting

EAGLECREST

STAFFING ORGANIZATION CHART



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

EAGLECREST

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Ski Area Manager	1.00	$ 75,700	1.00	$ 75,700	1.00	$ 75,700
Operations Manager	1.00	55,600	1.00	55,600	-	-
Business Manager	1.00	55,600	1.00	55,600	1.00	57,300
Marketing/Sales Help (1)	-	-	-	-	0.15	5,400
Office Assistant (1)	-	-	-	-	0.50	11,000
Temporary Office Staff (1)	0.20	10,100	0.30	10,100	-	-
Secretary	1.00	28,900	1.00	28,900	1.00	30,800
Overtime	-	2,200	-	2,200	-	2,200
Benefits	-	83,300	-	86,800	-	74,600
Total before amendment	**4.20**	**311,400**	**4.30**	**314,900**	**3.65**	**257,000**
Amendment:						
Operations Manager (1)	(1.00)	(55,600)	-	-	-	-
Benefits	-	(19,221)	-	-	-	-
Marketing/Sales Help (1)	0.15	5,400	-	-	-	-
Benefits	-	500	-	-	-	-
Office Assistant (1)	0.50	11,000	-	-	-	-
Benefits	-	1,800	-	-	-	-
Temporary Office Staff (1)	(0.20)	(10,100)	(0.15)	-	-	-
Benefits	-	(1,000)	-	-	-	-
Total after amendment	**3.65**	**244,179**	**4.15**	**314,900**	**3.65**	**257,000**
Ski Patrol:						
Ski Patrol Director	0.50	15,400	0.50	15,400	0.50	16,200
Patrollers	3.00	59,000	3.00	59,000	3.00	58,900
Overtime	-	12,400	-	12,400	-	12,400
Benefits	-	17,300	-	17,700	-	19,400
Total	**3.50**	**104,100**	**3.50**	**104,500**	**3.50**	**106,900**
Lift Operations:						
Lift Supervisor	1.00	32,500	1.00	32,500	1.00	34,700
Maintenance Specialist/Electrician	-	-	-	-	1.00	31,700
Lift Operators	5.12	64,700	5.12	64,700	5.12	64,700
Overtime	-	5,000	-	5,000	-	5,200
Benefits	-	25,500	-	26,400	-	44,200
Total before amendment	**6.12**	**127,700**	**6.12**	**128,600**	**7.12**	**180,500**
Amendment:						
Maintenance Specialist/Electrician (1)	1.00	31,700	-	-	-	-
Benefits	-	15,400	-	-	-	-
Total after amendment	**7.12**	**174,800**	**6.12**	**128,600**	**7.12**	**180,500**

NO CHANGE FROM THE REVISED BUDGET

STAFFING DETAIL, CONTINUED

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Mountain Maintenance:						
Vehicle Maintenance Supervisor	1.00	37,100	1.00	37,100	1.00	38,200
Snowcat Operator/Mechanic	1.00	23,200	1.00	23,200	1.00	24,600
Snowcat Operator	0.53	9,500	0.53	9,500	0.53	9,500
Snow Removal/Mechanic Helper	0.53	10,700	0.53	10,700	0.53	10,700
Overtime	-	7,100	-	7,100	-	7,300
Benefits	-	35,700	-	37,400	-	40,300
Total	**3.06**	**123,300**	**3.06**	**125,000**	**3.06**	**130,600**
Lodge Operations:						
Lodge Manager	0.50	15,400	0.50	15,400	0.50	15,400
Senior Cashier	0.50	9,700	0.50	9,700	0.50	9,700
Cashiers	0.25	3,900	0.25	3,900	0.25	3,900
Bus Drivers	1.10	33,100	1.10	33,100	1.10	33,000
Janitor	0.50	9,500	0.50	9,500	0.50	9,500
Building Maintenance	-	-	-	-	0.40	15,500
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	15,000	-	15,400	-	24,200
Total before amendment	**2.85**	**88,100**	**2.85**	**88,500**	**3.25**	**112,700**
Amendment:						
Building Maintenance (2)	0.40	15,500	-	-	-	-
Benefits	-	7,700	-	-	-	-
Total after amendment	**3.25**	**111,300**	**2.85**	**88,500**	**3.25**	**112,700**
Tubing Operations:						
Lead Tubing Operator	0.25	6,500	0.25	6,500	0.25	7,500
Tubing Lift Operators	0.75	14,500	0.75	14,500	0.75	13,600
Overtime	-	500	-	500	-	500
Benefits	-	3,000	-	3,000	-	3,500
Total	**1.00**	**24,500**	**1.00**	**24,500**	**1.00**	**25,100**
Ski and Snowboard School:						
Ski School Director	0.50	17,400	0.50	17,400	0.50	17,800
Asst. Ski School Director	0.50	10,700	0.50	10,700	0.50	10,700
Senior Instructor	0.45	9,800	0.45	9,800	0.45	9,800
Hourly Instructors	1.10	28,700	1.10	28,700	1.10	28,700
Part-time Instructors	5.00	22,000	5.00	22,000	5.00	22,000
Special Events Coordinator	0.30	3,400	0.30	3,400	0.30	3,400
Ski School Cashier	0.45	7,800	0.45	7,800	0.45	7,800
Overtime	-	1,700	-	1,700	-	1,700
Benefits	-	19,500	-	19,900	-	21,800
Total	**8.30**	**121,000**	**8.30**	**121,400**	**8.30**	**123,700**

NO CHANGE FROM THE REVISED BUDGET

STAFFING DETAIL, CONTINUED

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Ski Rental Shop:						
Ski Shop Supervisor	0.60	18,000	0.60	18,000	0.60	18,000
Ski Technicians	1.00	28,100	1.00	28,100	1.00	28,100
Cashiers/ Bootfitters	0.85	8,900	0.85	8,900	0.85	8,900
Overtime	-	2,000	-	2,000	-	2,000
Benefits	-	14,400	-	14,900	-	15,200
Total	**2.45**	**71,400**	**2.45**	**71,900**	**2.45**	**72,200**
Food Service:						
Food Service Manger	0.50	17,700	0.50	17,700	0.50	17,700
Cooks	1.00	17,900	1.00	17,900	1.00	17,900
Cashier/Food Prep	0.60	14,300	0.60	14,300	0.60	14,300
Overtime	-	4,100	-	4,100	-	4,100
Benefits	-	13,300	-	13,700	-	14,900
Total	**2.10**	**67,300**	**2.10**	**67,700**	**2.10**	**68,900**
Total Budget	**34.43**	**$ 1,041,879**	**33.53**	**$ 1,047,000**	**34.43**	**$ 1,077,600**

NO CHANGE FROM THE REVISED BUDGET

(1) The Operations Manager position no longer exists in Administration. The budget savings from elimination of this position funds additional administrative office staff and a full time Maintenance Specialist/Electrician position in Lift Operations. These changes were made as a result of a reorganization during FY03.

(2) Although the Building Maintenance position was eliminated in FY02, the position was re-instated at 0.40 FTE in FY03. It was found that the Lodge needs routine maintenance regardless of the level of activity during the snow season.

NOTES

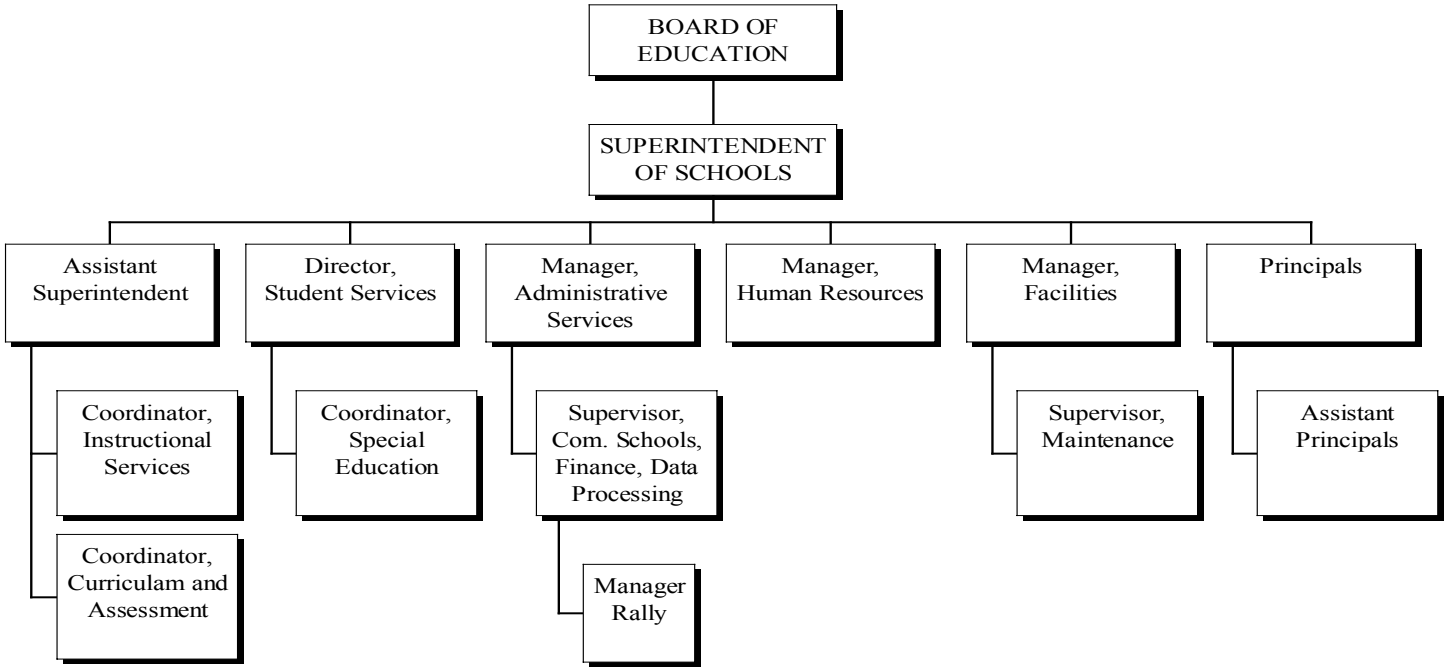
This page has been left for notes.

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.

FY04 BUDGET REQUEST $51,552,100



EDUCATION

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	$ 33,416,300	34,019,600	33,899,600	33,669,900	35,861,700
Commodities and Services	3,482,500	4,392,600	4,392,600	4,440,300	4,604,400
State Foundation Funding Adjustment (1)	-	-	-	(517,900)	-
Support To JSD Special Revenue/Debt	940,600	610,300	610,300	193,800	304,200
Total Expenditures	**37,839,400**	**39,022,500**	**38,902,500**	**37,786,100**	**40,770,300**
Education - Special Revenue					
Personnel Services	1,200,300	1,116,100	1,116,100	1,126,100	1,126,100
Commodities and Services	2,632,600	2,635,000	2,635,000	2,698,900	2,870,500
Total Expenditures	**3,832,900**	**3,751,100**	**3,751,100**	**3,825,000**	**3,996,600**
Education - Other					
Other Special Revenue	3,721,400	5,188,500	5,188,500	4,749,000	4,235,200
Other (Student Activities)	1,804,400	2,300,000	2,300,000	2,350,000	2,350,000
House Building Project	-	200,000	200,000	200,000	200,000
Total Expenditures	**5,525,800**	**7,688,500**	**7,688,500**	**7,299,000**	**6,785,200**
Education - Debt Service	**684,600**	**684,600**	**684,600**	**-**	**-**
Total Education Expenditures	**$ 47,882,700**	**51,146,700**	**51,026,700**	**48,910,100**	**51,552,100**
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	$ 20,749,300	20,499,500	20,499,500	19,565,400	21,488,200
State Foundation Funding Adjustment (1)	-	-	-	(421,100)	-
State	888,600	463,900	463,900	247,000	47,000
Federal	-	-	-	-	-
User Fees	-	6,000	6,000	6,000	6,000
Other	137,700	149,900	149,900	149,900	149,900
General Fund Support	17,276,600	17,731,200	17,731,200	18,067,600	18,171,200
State Foundation Funding Adjustment (1)	-	-	-	(96,800)	-
Fund Balance (To) From	(1,212,800)	172,000	52,000	268,100	908,000
Total Operating Funding Sources	**37,839,400**	**39,022,500**	**38,902,500**	**37,786,100**	**40,770,300**
Education - Special Revenue					
State	2,024,300	2,062,400	2,062,400	2,121,000	2,121,000
Federal	285,300	239,800	239,800	239,800	239,800
User Fees	1,116,500	1,022,700	1,022,700	1,032,700	1,032,700
Other	-	75,000	75,000	75,000	75,000
JSD Operating Fund Support	182,400	-	-	175,600	286,000
General Fund Support	123,000	366,600	366,600	123,000	233,000
Funding Adjustment (2)	-	-	-	-	-
Fund Balance (To) From	101,400	(15,400)	(15,400)	57,900	9,100
Total Special Revenue Funding Sources	**$ 3,832,900**	**3,751,100**	**3,751,100**	**3,825,000**	**3,996,600**

COMPARATIVES - CONTINUED

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
Funding Sources, continued:					
Education - Other Special Revenue					
State	$ 87,200	1,218,000	1,218,000	778,500	264,700
Federal	3,471,300	3,876,100	3,876,100	3,876,100	3,876,100
Other	93,500	94,400	94,400	94,400	94,400
Fund Balance To	69,400	-	-	-	-
Total Other Funding Sources	**3,721,400**	**5,188,500**	**5,188,500**	**4,749,000**	**4,235,200**
Education - Other (Student Activities)					
Other	1,796,100	2,081,800	2,081,800	2,131,800	2,131,800
JSD Operating Fund Support	18,200	-	-	18,200	18,200
General Fund Support	-	18,200	18,200	-	-
Funding Adjustment (2)	-	-	-	-	-
Roaded Service Area Support	200,000	200,000	200,000	200,000	200,000
Fund Balance (To) From	(209,900)	-	-	-	-
Total Student Activites Funding Sources	**1,804,400**	**2,300,000**	**2,300,000**	**2,350,000**	**2,350,000**
Education - House Building Project	-	200,000	200,000	200,000	200,000
Fund Balance (To) From	-	-	-	-	-
Total House Building Project Funding Sources	**-**	**200,000**	**200,000**	**200,000**	**200,000**
Education - Debt Service					
JSD Operating Fund Support	740,000	610,300	610,300	-	-
General Fund Support	-	-	-	-	-
Funding Adjustment (2)	-	-	-	-	-
Fund Balance (To) From	(55,400)	74,300	74,300	-	-
Total Debt Service Funding Sources	**684,600**	**684,600**	**684,600**	**-**	**-**
Total Education Funding Sources	**$ 47,882,700**	**51,146,700**	**51,026,700**	**48,910,100**	**51,552,100**
STAFFING	**565.90**	**561.92**	**561.92**	**557.92**	**561.92**
FUND BALANCE:					
Education - Operating	**$ 960,000**	**788,000**	**908,000**	**639,900**	**-**
Education - Special Revenue/Other	**$ 1,094,600**	**1,035,700**	**1,035,700**	**977,800**	**1,026,600**

(1) The Juneau School District (JSD) presented a budget that assumes State Foundation Funding will increase in FY04. Currently, there is no legislation being considered that would change the foundation funding. $19,144,300 is the amount the JSD will receive given their enrollment projections. $421,100 is above this amount. The $96,800 shown as a funding adjustment in this section is

EDUCATION

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.

All information presented above has been provided by the School District business office.

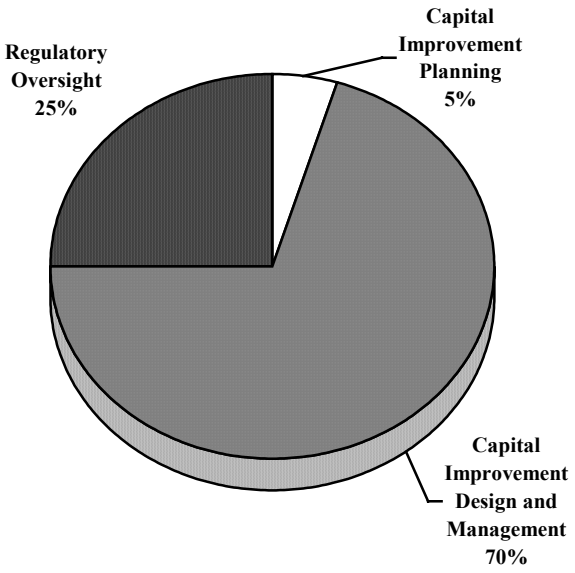
ENGINEERING DEPARTMENT

MISSION STATEMENT

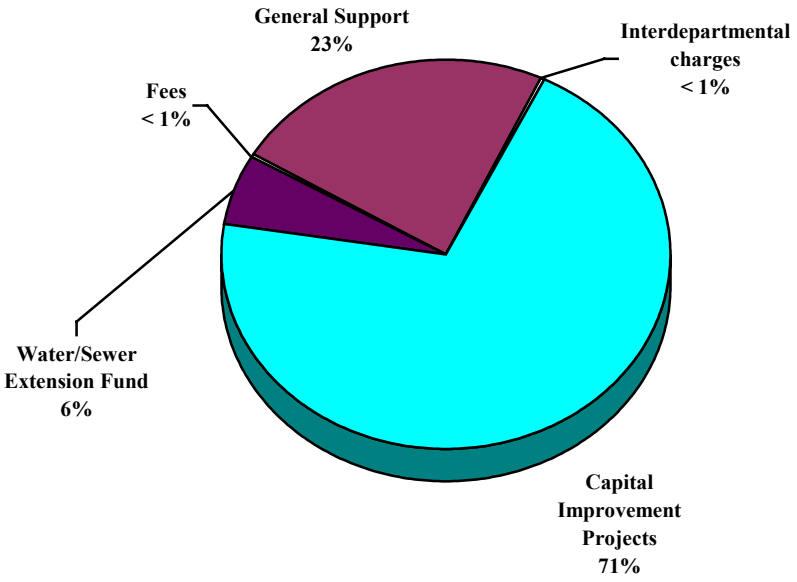
To help CBJ make capital improvements in an expeditious, cost effective manner.

FY04 BUDGET REQUEST $2,908,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING DEPARTMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 851,300	2,333,600	2,204,900	2,393,300	2,478,000
Commodities & Services	328,700	388,200	351,500	394,300	381,600
Capital Outlay	28,600	49,000	54,300	49,000	49,000
Total Expenditures	**1,208,600**	**2,770,800**	**2,610,700**	**2,836,600**	**2,908,600**
FUNDING SOURCES:					
Fees	14,200	10,000	10,000	10,000	10,000
Interdepartmental charges:					
General Engineering	5,000	7,200	7,200	7,300	7,300
Support from:					
General Fund	357,200	546,200	490,000	564,000	516,200
Capital Improvement Projects	583,700	1,890,400	1,804,100	1,937,500	2,061,800
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	108,500	177,000	159,400	177,800	173,300
Total Funding Sources	**$ 1,208,600**	**2,770,800**	**2,610,700**	**2,836,600**	**2,908,600**
STAFFING	**29.44**	**30.54**	**30.54**	**28.54**	**32.61**
FUND BALANCE					
General Fund	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
LIDs/Work Force	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Eliminated Programmer Analyst II position shared with CDD (Engineering 60%/CDD 40%). Reinstate Engineering/ Architect Assistant II position to full time. The net result of this action was a reduction of 0.60 FTE's but a slight increase of $500 in personnel costs.
- Reallocation of Chief Architect to reflect increased emphasis on new Valley high school. This transfers $15,600 in personnel costs from General Engineering (which is funded with tax dollars) to Capital Projects.
- Additional reductions in various commodities and services line items of $1,000.

ENGINEERING DEPARTMENT

The Engineering Department FY04 Revised Budget represents an increase of $101,600 (3.6%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel services increased $113,800 (4.76%) due to an overall departmental increase of 1.80 FTE's. This represents a 2.0 FTE increase of Engineer/Architect Associate positions and a 0.2 FTE decrease of an Engineer/Architect Assistant II position. Increases are also due to increased workers' compensation costs.
- Commodities and services decreased $12,200 (3.0%) primarily due to the decreased cost of general liability insurance.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

CORE SERVICES

Capital Improvement Planning

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of capital improvement projects that gain approval without being part of the 6 year CIP plan.	-	-	-	-	5%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	-	-	-	-	95%

Capital Improvement Design and Management

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of projects on schedule each year	-	-	-	-	95%
% of projects w/ expenditures <= appropriations each yr.	-	-	-	-	95%

Regulatory oversight

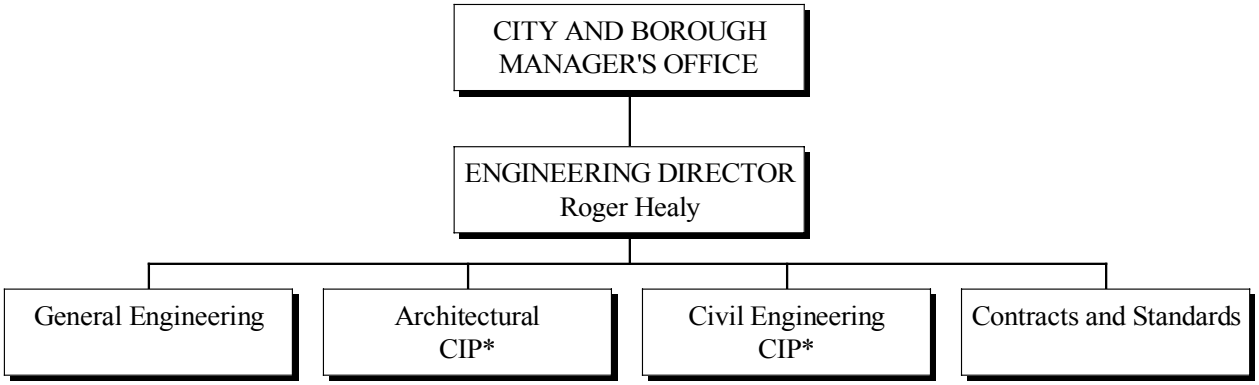
Includes: General Engineering.
Services Provided to: Private developers and the public.

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of projects for which permits are issued after construction begins each year.	-	-	-	-	2%
% of permits that accurately implement the applicable requirements of CBJ ordinances	-	-	-	-	98%
% of permit terms and conditions complied with each yr.	-	-	-	-	95%

NO CHANGE FROM THE REVISED BUDGET

ENGINEERING DEPARTMENT

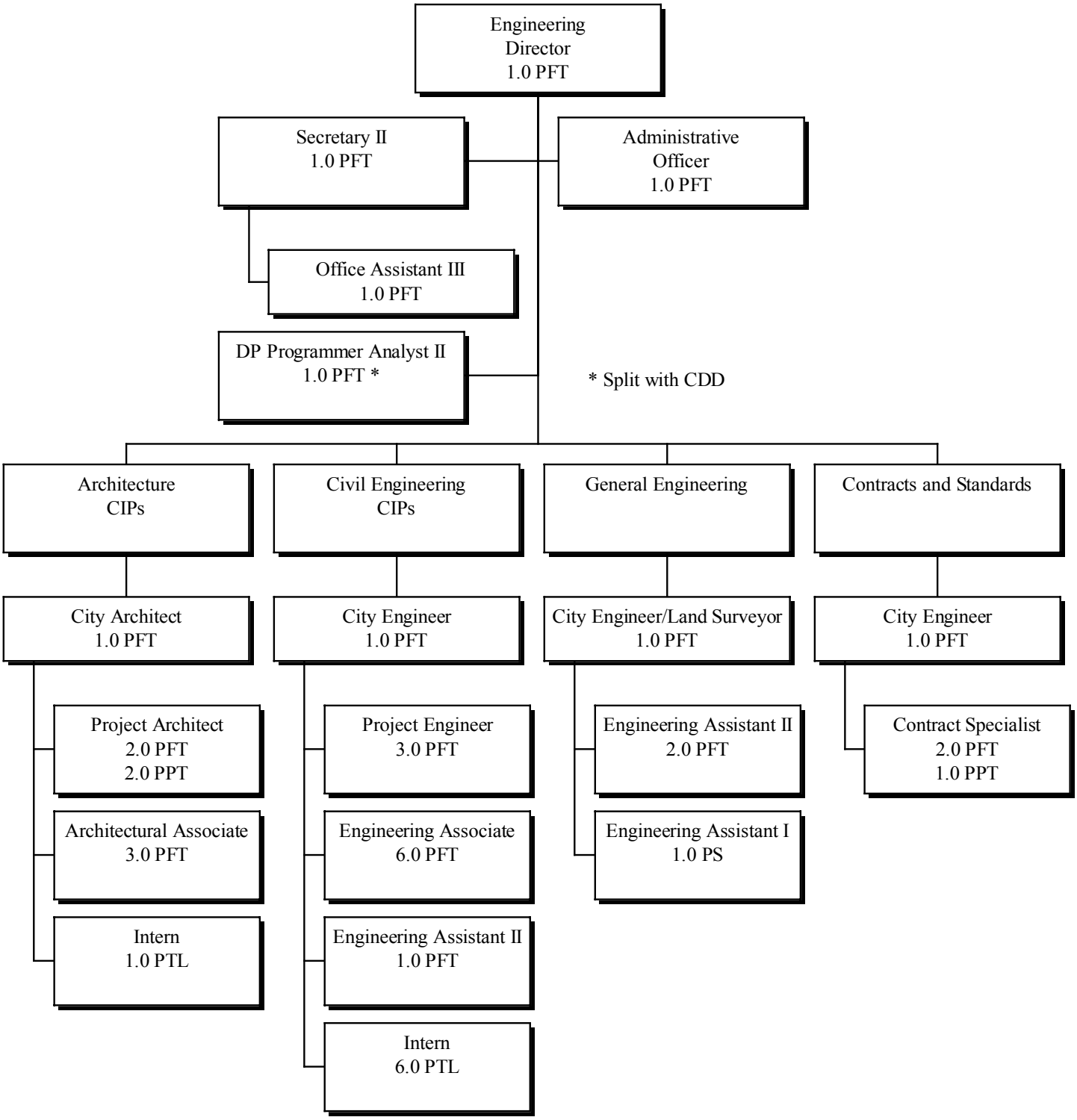
FUNCTIONAL ORGANIZATION CHART



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

ENGINEERING DEPARTMENT

STAFFING ORGANIZATION CHART



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

ENGINEERING DEPARTMENT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
General Engineering:						
Engineering Director	1.00	$ 92,900	1.00	$ 95,000	1.00	$ 93,200
Chief Project Engineer	0.40	28,700	0.40	29,800	0.40	29,800
Chief Engineer	0.20	14,000	0.20	14,600	0.20	15,000
Land Surveyor	0.70	55,700	0.70	55,900	0.70	57,100
City Architect	0.25	19,200	0.25	20,000	0.10	8,000
Project Engineer/Architect (1)	-	-	-	-	0.45	29,100
Engineer/Architect Associate (1)	-	-	-	-	0.20	13,400
Project Manager (1)	0.65	42,400	0.65	43,500	-	-
Contract Specialist - RFP's	0.32	13,700	0.32	13,700	0.32	13,800
Contract Specialist - Bids	0.20	8,000	0.20	8,200	0.20	8,200
DBE Specialist	0.20	7,700	0.20	8,000	0.20	7,900
Engineer/Architect Assistant II (2)	1.40	79,400	1.40	80,400	1.40	80,500
Engineer/Architect Assistant I (2)	0.72	31,900	0.72	32,700	0.72	32,900
Administrative Officer	0.10	5,500	0.10	5,700	0.10	5,000
Programmer Analyst II	0.17	15,100	0.17	15,700	0.17	9,500
Secretary II	1.00	37,200	1.00	37,700	1.00	32,100
Office Assistant III	0.29	8,200	0.29	8,500	0.29	7,900
Workforce	-	6,300	-	6,300	-	5,000
Overtime	-	1,500	-	1,500	-	1,000
Benefits	-	145,400	-	151,800	-	151,300
Vacancy Factor	-	(5,100)	-	(5,100)	-	(5,100)
Total before decrement	**7.60**	**607,700**	**7.60**	**623,900**	**7.45**	**595,600**
Decrement:						
Programmer Analyst II	-	-	-	-	(0.17)	(9,500)
Overtime	-	-	-	-	-	(500)
Benefits	-	-	-	-	-	(3,400)
Total after decrement	**7.60**	**607,700**	**7.60**	**623,900**	**7.28**	**582,200**
CIP Engineering:						
Chief Project Engineer	0.60	43,100	0.60	44,700	0.60	44,700
Chief Engineer	0.80	56,100	0.80	58,200	0.80	60,200
Land Surveyor	0.20	15,900	0.20	16,000	0.20	16,300
City Architect	0.75	57,700	0.75	59,900	0.90	72,500
Project Engineer/Architect (1)	-	-	-	-	6.15	399,500
Engineer/Architect Associate (1)	-	-	-	-	8.80	527,800
Project Manager (1)	12.95	789,800	12.95	803,500	-	-
Contract Specialist - RFP's	0.48	20,600	0.48	20,600	0.48	20,600
Contract Specialist - Bids	0.80	31,800	0.80	32,800	0.80	31,900
DBE Specialist	0.80	30,800	0.80	31,900	0.80	31,800
Engineer/Architect Assistant I (2)	0.50	23,400	0.50	24,200	0.50	24,200
Administrative Officer	0.80	44,100	0.80	45,700	0.80	40,200
Programmer Analyst II	0.41	34,900	0.41	36,200	0.41	22,000
Office Assistant III	0.67	19,100	0.67	19,700	0.67	18,200
Temporary Interns (3)	-	70,500	-	70,500	2.67	65,900
Overtime	-	7,200	-	7,300	-	7,300

STAFFING DETAIL, CONTINUED

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Benefits	-	398,700	-	402,700	-	450,800
Total before amendment and decrement	**19.76**	**$ 1,643,700**	**19.76**	**$ 1,673,900**	**24.58**	**$ 1,833,900**
Amendment:						
Engineer/Architect Associate (1)	2.00	$ 104,500	-	$ -	-	$ -
Benefits	-	37,500	-	-	-	-
Total amendment	**2.00**	**142,000**	**-**	**-**	**-**	**-**
Decrement:						
Programmer Analyst II	-	-	-	-	(0.41)	(22,000)
Benefits	-	-	-	-	-	(7,700)
Total decrement	**-**	**-**	**-**	**-**	**(0.41)**	**(29,700)**
Total after amendments and decrements	**21.76**	**1,785,700**	**19.76**	**1,673,900**	**24.17**	**1,804,200**
Water/Sewer Connection:						
Land Surveyor	0.10	8,000	0.10	8,000	0.10	8,200
Engineer/Architect Assistant II (2)	0.60	33,000	0.60	33,600	0.60	33,600
Engineer/Architect Assistant I (2)	0.32	12,700	0.32	12,700	0.32	13,000
Administrative Officer	0.10	5,500	0.10	5,700	0.10	5,000
Programmer Analyst II	0.02	2,100	0.02	2,200	0.02	1,300
Office Assistant III	0.04	1,100	0.04	1,200	0.04	1,200
Workforce	-	7,000	-	7,000	-	7,000
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	20,900	-	21,600	-	22,500
Temporary Interns (3)	-	2,000	-	2,000	-	-
Total before decrement	**1.18**	**93,800**	**1.18**	**95,500**	**1.18**	**93,300**
Decrement:						
Programmer Analyst II	-	-	-	-	(0.02)	(1,300)
Benefits	-	-	-	-	-	(400)
Total after decrement	**1.18**	**93,800**	**1.18**	**95,500**	**1.16**	**91,600**
Total Budget	**30.54**	**$ 2,487,200**	**28.54**	**$ 2,393,300**	**32.61**	**$ 2,478,000**

(1) The Project Manager positions were reclassified into either a Project Engineer/Architect (professional certification required) or Engineer/Architect Associate (no professional certification required) depending on status of employee professional certification.

(2) The Engineering Assistant I and II positions were reclassified in to the Engineer/Architect Assistant I and II, respectively.

(3) The salary/benefits for the interns was budgeted in FY03 Adopted Budget and FY04 Approved Budget , but there were no FTE's associated with the positions. The number of FTE's has been determined to be 2.67 FTE's and is added to the FY04 Adopted Budget in the CIP Engineering section.

NOTES

This page has been left for notes.

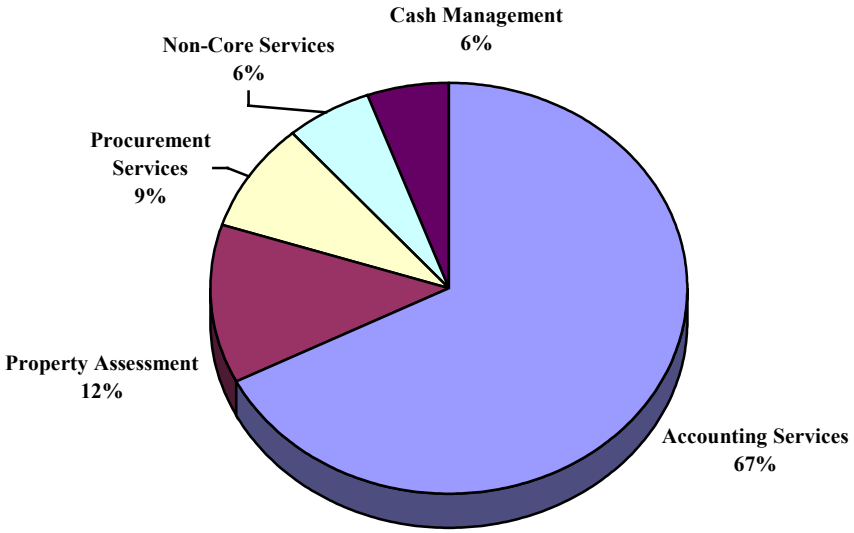
FINANCE DEPARTMENT

MISSION STATEMENT

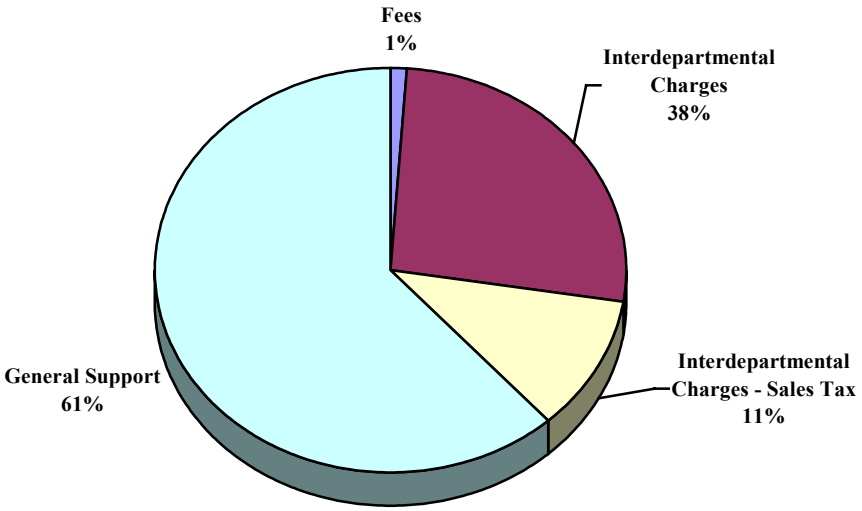
Provide financial services to enhance the operations of the CBJ.

FY04 BUDGET REQUEST $3,874,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE DEPARTMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 2,811,900	3,068,200	2,988,000	3,141,600	3,121,600
Commodities and Services	617,200	738,600	657,800	722,200	746,600
Capital Outlay	-	-	6,200	5,800	5,800
Total Expenditures	**3,429,100**	**3,806,800**	**3,652,000**	**3,869,600**	**3,874,000**
FUNDING SOURCES:					
Interdepartmental Charges	1,367,100	1,446,400	1,438,400	1,474,400	1,470,900
Fees	50,000	46,900	43,500	46,900	42,800
Support from General Fund	2,012,000	2,313,500	2,170,100	2,348,300	2,360,300
Total Funding Sources	**$ 3,429,100**	**3,806,800**	**3,652,000**	**3,869,600**	**3,874,000**
STAFFING	**47.08**	**47.08**	**47.08**	**47.08**	**46.18**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Elimination of 0.40 FTE Data Entry Clerk in Accounts Payable - During the past two years we have streamlined our A/P data processing requirements. The two main changes are: the use of credit cards and some direct automation of payments. The implementation of credit cards has eliminated the number of monthly merchant checks issued. The direct automation has reduced the amount of data entry required (telephone). This automation has resulted in out ability to reduce this position by mid August 2003. The individual in this position has give notice. We will redirect other part-time staff (make them full time) during July and August to get our A/P office in a position to eliminate this position.
- Additional reductions in various commodities and services line items of $5,400.

The Finance Department's FY04 Revised Budget represents an increase of $75,100 (1.9%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased $45,300 due to reclassification of several positions to higher salary ranges and an increment being approved for a 0.47 FTE Accountant II.

- The increment for the 0.47 FTE Accountant II is due to a change in the City's investment portfolio to include a short to intermediate investment horizon. The Deputy Treasury will become a full time investment manager. The 0.47 FTE increase will make a current 0.53 FTE position full time. This position's duties will be increased to handle the cash management and other functions that had previously been done by the Deputy Treasurer. In addition to the increased FTE, $42,700 was approved to purchase portfolio software and contractual services.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT REVISED FOR THE ADOPTED BUDGET

FINANCE DEPARTMENT

- Finance made various reductions in contractual services, postage, equipment rental, training and other line items for a total of $9,400 to assist in balancing the FY04 budget.

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	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Cost of collections, to amount collected	-	-	-	0.62%	0.67%
Percent of respondents that rate service as good or better	-	-	-	NA	NA
Cost per Accounts Payable invoice processed *(see note)*	$5.13	$5.78	$6.83	$7.53	$8.23
Accounts Receivable billings are mailed on time	-	-	-	85%	85%
Total Sales Tax revenues, per merchant registration	$9,139	$9,473	$9,333	$9,401	$9,477
Cost of Sales Tax administration, to total revenues	0.86%	0.97%	1.15%	1.23%	1.24%

Accounts Payable - Automation and the implementation of credit cards have reduced the number of invoices being received by Accounts Payable after FY01. 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 electronically. Fewer invoices have resulted in the processing cost per invoice increasing, however the overall dollar value of invoices processed has not declined.

Sales Tax - An additional Sales Tax position was added in FY02.

Property Assessment
Includes: Real and business personal property assessment
Services Provided to: Public

Key Measures	*FY00 Actuals (see note)*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Assessing cost to taxable assessed value, per $100,000 of value	$16.02	$18.70	$17.45	$18.38	$18.62
Assessing costs of real and personal property, per parcel or account	-	-	-	$33.31	$32.13
Ratio of assessed value of real property to market value to equal 96%	97.5%	98.8%	99.8%	100%	99%

For FY00 - The Assessor's Office was a person short for ten months. This resulted in fewer real property parcels inspected but lower overall assessing costs.

Business Personal Property values and ratios were impacted after FY02 by the exemption of aircraft and the first $2,000 of assessed value. This has added about $0.19 to the assessing cost to taxable assessed value amount.

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICES, CONTINUED

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	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Average length of time spent on solicitation (in hours)	-	-	-	20 hrs.	
Bids (commodities)	-	-	-	NA	NA
RFPs (services)	-	-	-	NA	NA
Average cost of personnel per solicitation	-	-	-	$660	-
Bids (commodities)	-	-	-	NA	NA
RFPs (services)	-	-	-	NA	NA

Cash Management

Includes: Investments

Services Provided to: Other CBJ departments

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Cost per dollar managed	-	-	-	0.26%	0.41%
Rate of return - Comparison to an index	-	-	-	-	-
External portfolio (LIGC Index)	-	-	-	-1.25%	+.25%
Internal portfolio (6 month T-Bill)	-	-	-	+1.75%	+0.00%

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICE ENHANCEMENTS

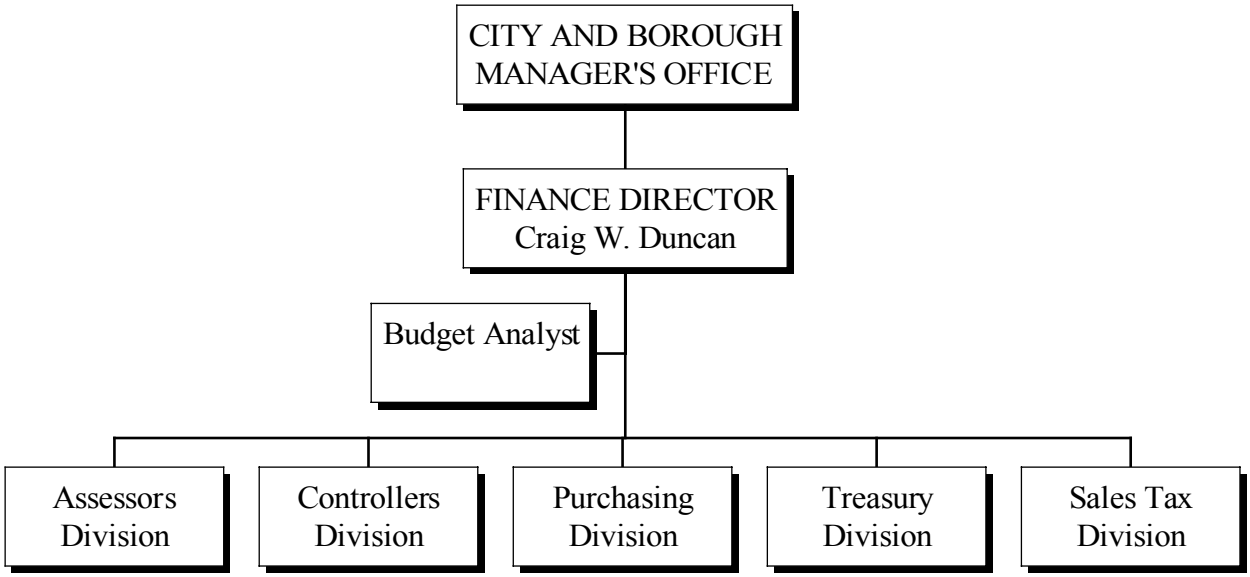
Core Service: Cash Management

Enhancement: The Central Treasury investment management efforts would be expanded to enhance total portfolio revenues. This includes adding a 3rd investment horizon to the Central Treasury portfolio structure to bridge the gap between the short and intermediate portfolios. It is anticipated investment income would increase by a net benefit of $123,900 in FY04. The impact of this enhancement will be measured by a comparison to an index.

Benefit: Enhanced returns increasing investment earnings.

FINANCE DEPARTMENT

FUNCTIONAL ORGANIZATION CHART



Assessors Division

- Property Records
- Real Property Assessments
- Personal Property Assessments

Controllers Division

- Accounts Payable
- General Accounting
- Grants and Contracts
- Payroll

Purchasing Division

- Purchasing Service
- Print Shop
- Asset Liquidation

Treasury Division

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

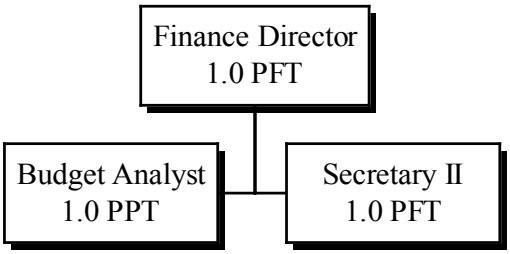
Sales Tax Division

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

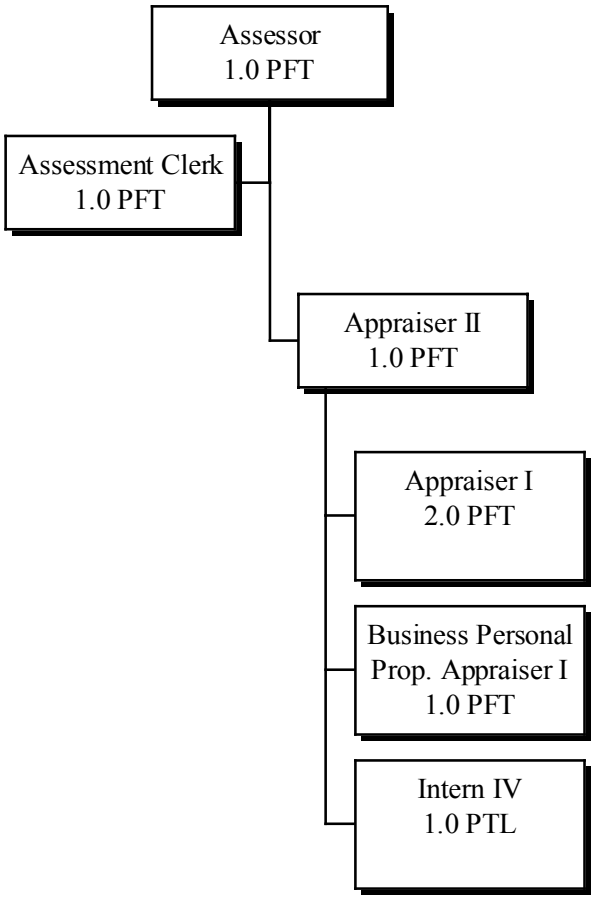
FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

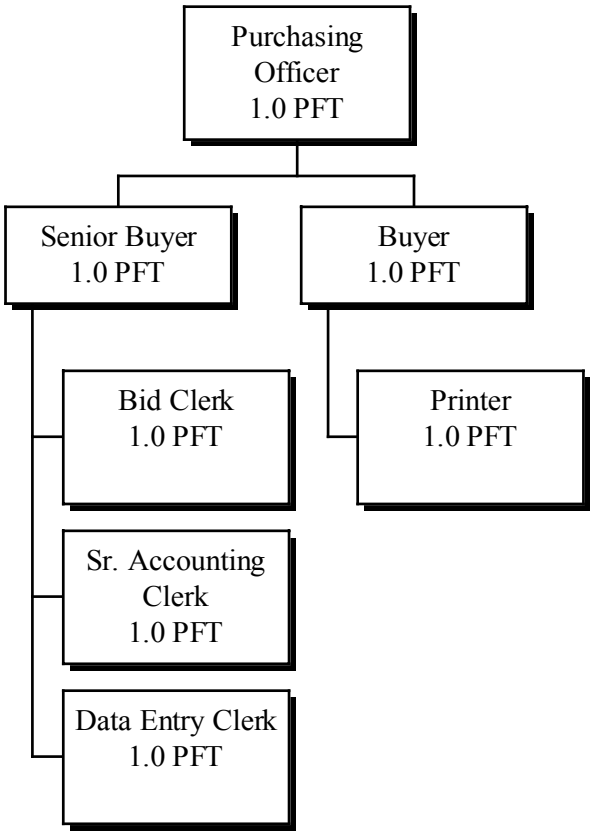
ADMINISTRATION



ASSESSOR'S DIVISION



PURCHASING DIVISION

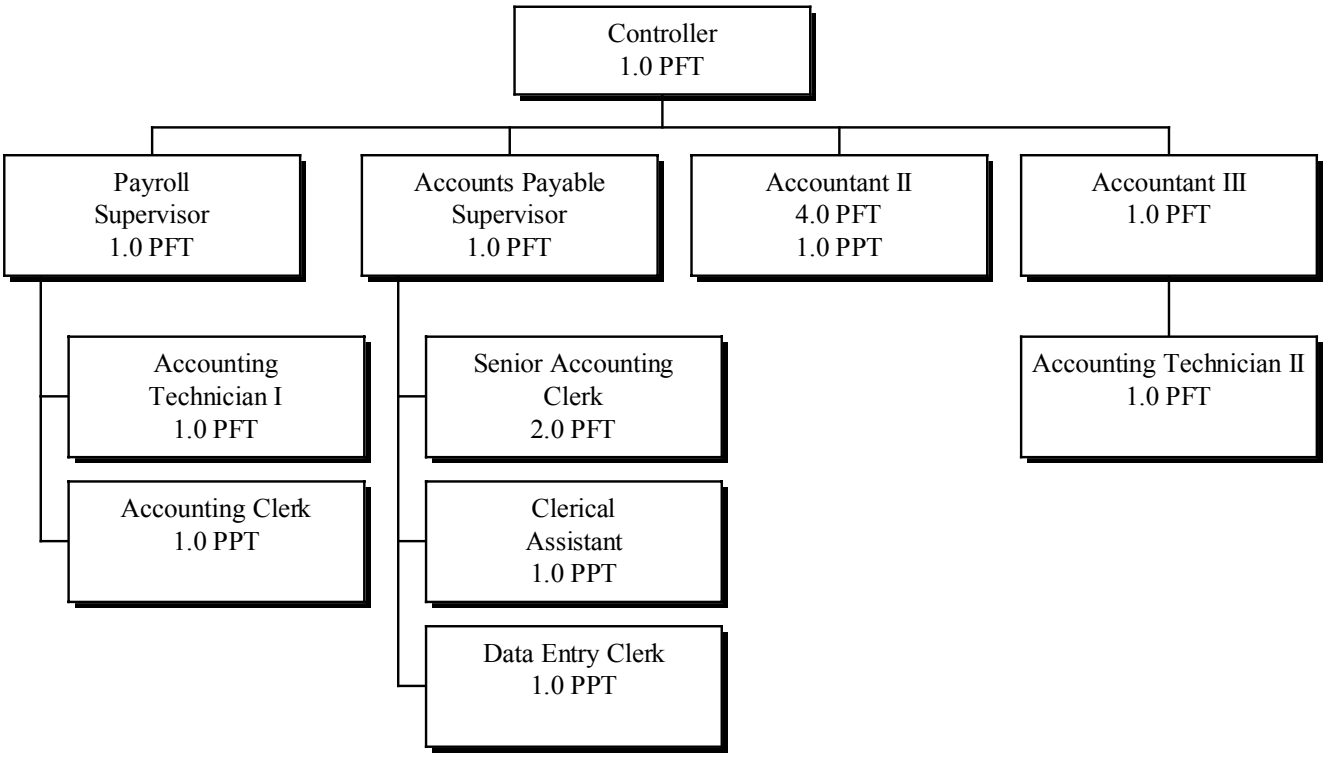


See Employment Status in Glossary for definitions of
PFT, PPT, PTL and PS

FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

CONTROLLER'S DIVISION



See Employment Status in Glossary for definitions of
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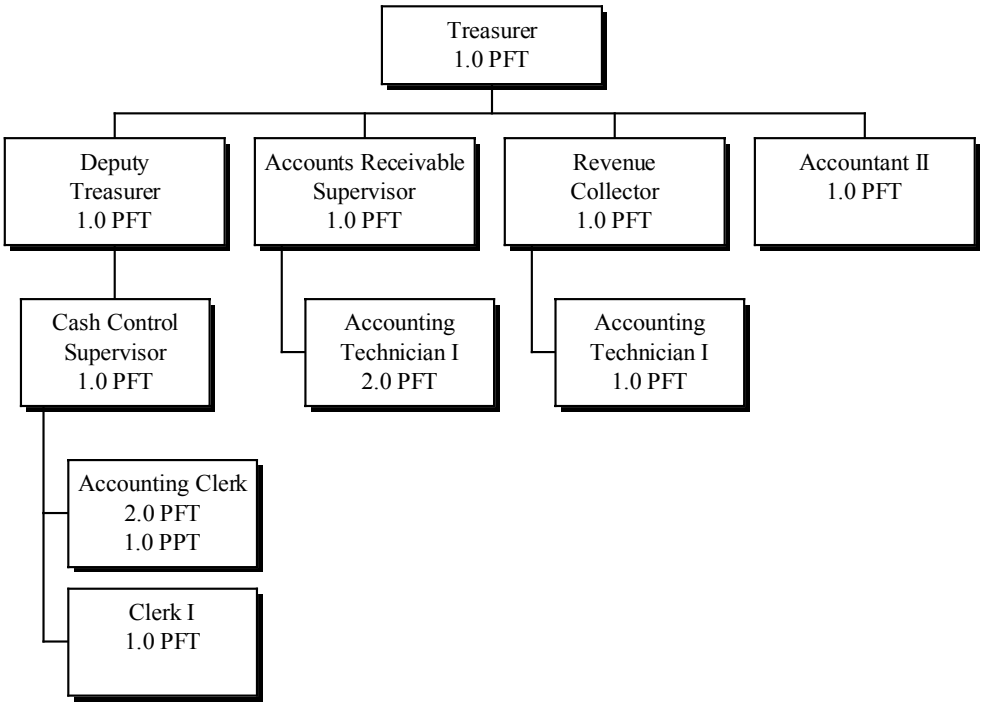
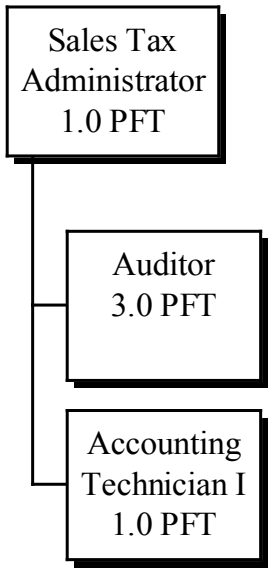
FINANCE DEPARTMENT

STAFFING ORGANIZATION CHARTS

TREASURER'S DIVISION



SALES TAX DIVISION



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

FINANCE DEPARTMENT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Administration:						
Finance Director	1.00	$ 98,900	1.00	$ 99,300	1.00	$ 99,300
Budget Analyst	0.83	47,600	0.83	47,800	0.83	47,800
Secretary II	1.00	38,000	1.00	38,100	1.00	38,100
Overtime	-	300	-	300	-	200
Benefits	-	56,900	-	59,500	-	60,400
Vacancy Factor	-	(2,400)	-	(2,400)	-	(2,300)
Total	**2.83**	**239,300**	**2.83**	**242,600**	**2.83**	**243,500**
Assessors:						
Assessor	1.00	69,400	1.00	70,100	1.00	70,100
Appraiser II	1.00	57,400	1.00	58,200	1.00	58,200
Appraiser I	2.00	98,400	2.00	100,600	2.00	97,200
Business PP Appraiser II	1.00	45,200	1.00	46,900	1.00	46,900
Assessment Clerk	1.00	32,800	1.00	34,000	1.00	34,000
Intern IV	0.20	4,800	0.20	4,800	0.20	4,800
Retirement Incentive Program	-	9,100	-	-	-	-
Overtime	-	8,700	-	8,900	-	8,900
Benefits	-	108,300	-	114,700	-	116,000
Vacancy Factor	-	(4,300)	-	(4,400)	-	(4,300)
Total	**6.20**	**429,800**	**6.20**	**433,800**	**6.20**	**431,800**
Controllers:						
Controller	1.00	79,400	1.00	79,900	1.00	79,900
Accountant (1)	5.47	278,100	5.47	282,600	-	-
Accountant II (1)	-	-	-	-	4.47	233,500
Accountant III (1)	-	-	-	-	1.00	54,500
Payroll Supervisor (2)	-	-	-	-	1.00	48,400
Accounting Tech II (2)	3.00	134,200	3.00	136,900	2.00	89,500
Accounting Tech I	1.00	40,500	1.00	40,700	1.00	40,700
Senior Accounting Clerk	2.00	77,100	2.00	77,800	2.00	77,900
Accounting Clerk	0.75	22,900	0.75	23,700	0.75	21,100
Clerical Aide/Data Entry Clerk	0.80	17,300	0.80	17,400	0.80	17,200
Overtime	-	10,000	-	6,000	-	6,000
Benefits	-	241,000	-	254,000	-	252,000
Vacancy Factor	-	(9,000)	-	(9,200)	-	(9,600)
Total before decrement	**14.02**	**891,500**	**14.02**	**909,800**	**14.02**	**911,100**
Decrement						
Clerical Aide/Data Entry Clerk	-	-	-	-	(0.40)	(10,500)
Total after decrement	**14.02**	**891,500**	**14.02**	**909,800**	**13.62**	**900,600**

STAFFING DETAIL, CONTINUED

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Treasury:						
Treasurer	1.00	$ 75,400	1.00	$ 78,200	1.00	$ 78,200
Deputy Treasurer	1.00	54,700	1.00	56,700	1.00	58,600
Accountant	0.53	24,200	0.53	24,600	-	-
Accountant II	-	-	-	-	0.53	25,900
Revenue Collector	1.00	56,900	1.00	57,600	1.00	57,600
Accounting Tech II	2.00	92,900	2.00	94,200	2.00	94,200
Accounting Tech I	3.00	117,300	3.00	119,700	3.00	112,400
Accounting Clerk	2.50	76,000	2.50	77,400	2.53	77,300
Clerk I	1.00	25,900	1.00	26,300	1.00	26,300
Overtime	-	7,300	-	7,300	-	7,300
Benefits	-	201,000	-	213,200	-	215,300
Vacancy Factor	-	(7,300)	-	(7,600)	-	(7,100)
Total before amendment & increment	**12.03**	**724,300**	**12.03**	**747,600**	**12.06**	**746,000**
Amendment:						
Accounting Tech I (3)	-	-	-	-	(1.00)	(33,300)
Benefits	-	-	-	-	-	(15,700)
Total after amendment	**-**	**-**	**-**	**-**	**11.06**	**697,000**
Increment:						
Accountant II	-	-	-	-	0.47	24,300
Benefits	-	-	-	-	-	9,100
Total after amendment & increment	**12.03**	**724,300**	**12.03**	**747,600**	**11.53**	**730,400**
Sales Tax:						
Sales Tax Administrator	1.00	64,600	1.00	67,000	1.00	67,000
Accountant	3.00	147,100	3.00	150,700	-	-
Sales Tax Auditor	-	-	-	-	3.00	150,700
Accounting Tech I	1.00	34,500	1.00	35,900	1.00	38,300
Overtime	-	1,800	-	1,800	-	1,800
Benefits	-	88,100	-	93,600	-	95,000
Vacancy Factor	-	(3,400)	-	(3,500)	-	(3,500)
Total	**5.00**	**332,700**	**5.00**	**345,500**	**5.00**	**349,300**

STAFFING DETAIL, CONTINUED

	FY03 Amended		FY04 Approved		FY04 Adopted	
CLASS TITLE:	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Purchasing:						
Purchasing Officer	1.00	63,000	1.00	65,300	1.00	67,100
Materials Management Analyst/Senior Buyer	1.00	59,900	1.00	61,500	1.00	61,500
Buyer	1.00	51,500	1.00	52,000	1.00	52,000
Bid Clerk	1.00	39,600	1.00	39,800	1.00	39,800
Sr Accounting Clerk	1.00	39,700	1.00	39,800	1.00	39,800
Data Entry Clerk	1.00	32,600	1.00	32,700	1.00	32,700
Temporary Salaries	-	4,900	-	4,900	-	4,900
Benefits	-	104,500	-	110,500	-	112,300
Vacancy Factor	-	(4,000)	-	(4,100)	-	(4,100)
Total	**6.00**	**391,700**	**6.00**	**402,400**	**6.00**	**406,000**
Print Shop:						
Printer	1.00	42,300	1.00	42,500	1.00	42,500
Overtime	-	800	-	800	-	800
Benefits	-	16,400	-	17,200	-	17,300
Vacancy Factor	-	(600)	-	(600)	-	(600)
Total	**1.00**	**58,900**	**1.00**	**59,900**	**1.00**	**60,000**
Total Budget	**47.08**	**3,068,200**	**47.08**	**3,141,600**	**46.18**	**3,121,600**

(1) The Accountant positions were evaluated by Personnel and upgraded to Accountant II and III.

(2) The Supervisor position in payroll was evaluated by Personnel and upgraded from an Accounting Tech II.

(3) The Accounting Tech I position has been eliminated for the ambulance billings because this function is being contracted out.

NOTES

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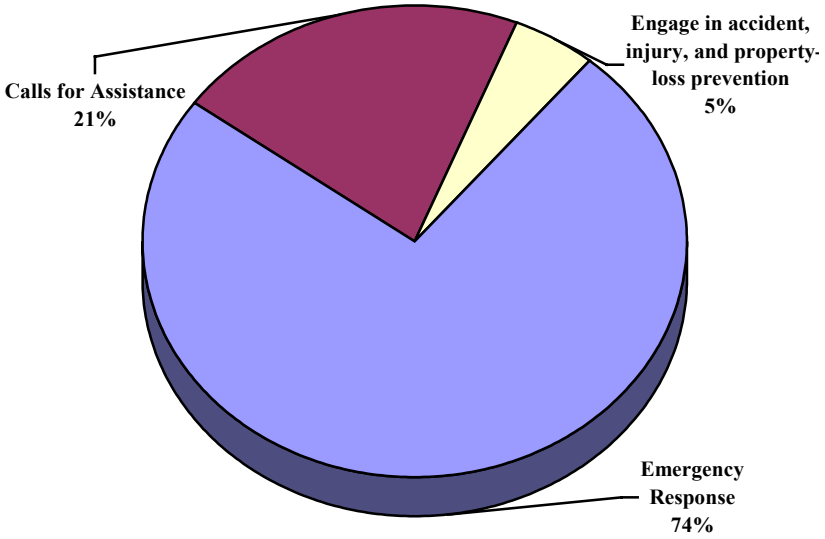
CAPITAL CITY FIRE/RESCUE

MISSION STATEMENT

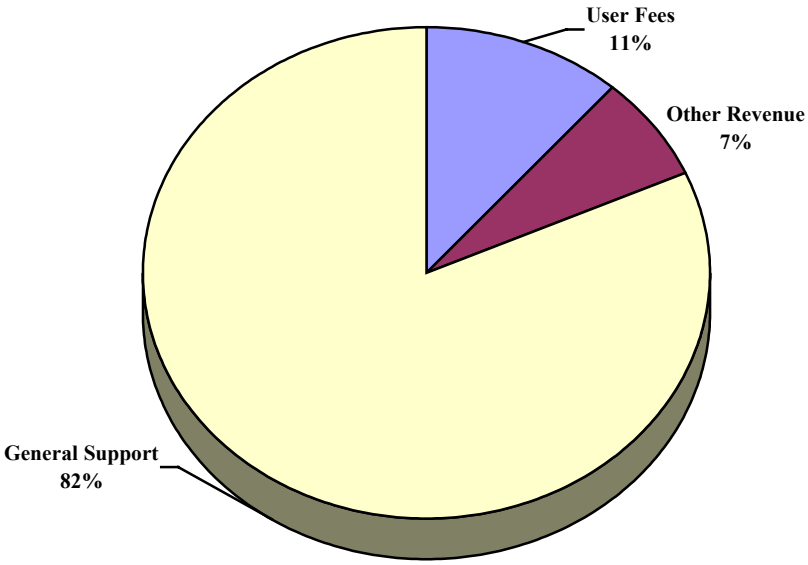
We serve and protect our community from life and property threatening emergencies.

FY04 BUDGET REQUEST $4,695,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 3,066,200	3,492,500	3,436,500	3,546,900	3,560,100
Commodities and Services	899,200	1,033,400	995,900	1,071,600	1,135,700
Capital Outlay	65,100	39,700	39,700	11,000	-
Total Expenditures	**4,030,500**	**4,565,600**	**4,472,100**	**4,629,500**	**4,695,800**
FUNDING SOURCES:					
User Fees	466,700	539,800	521,300	550,300	530,200
Rentals	-	1,000	-	1,000	-
Other Revenue	307,100	323,800	323,800	331,700	331,700
Support from:					
General Fund	1,411,700	1,587,700	1,607,200	1,602,400	1,776,200
Fire Service Area	1,845,000	2,113,300	2,019,800	2,144,100	2,057,700
Total Funding Sources	**$ 4,030,500**	**4,565,600**	**4,472,100**	**4,629,500**	**4,695,800**
STAFFING	**42.18**	**43.18**	**43.18**	**43.18**	**43.18**
FUND BALANCE:					
Fire Service Area	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
General Fund	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Hazmat training was included in the budget in response to terrorism concerns and has not been utilized. We have also reduced out-of-state training participation and conference attendance. This reduces the training budget by $10,500.
- Reduction in Hazmat supplies. These supplies have not been purchased and will not until the CBJ Team is established and adequately funded for overtime, training and equipment. This is a $5,000 savings

The FY04 Revised Budget reflects an increase of $33,200 (0.7%) over the FY04 Approved Budget.

The significant budgetary changes are:

FY04

- There is a telephone increase of $3,400 or 10.6%. The revised FY04 figures are now based on actual figures under the new billing structure, actual data was not available at the time the approved FY04 budget figures were prepared. The additional increase of $31,000 is due to including the data line expenditure in this line item, there is no net increase.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT REVISED FOR ADOPTED BUDGET

CAPITAL CITY FIRE/RESCUE

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR ADOPTED BUDGET

BUDGET HIGHLIGHT – CONTINUED

- New computer maintenance contract of $3,000 for software used to track statistical data of incidents.
- Insurance and bonding, general liability and worker's compensation had changes resulting in a net increase of $9,300 for the Fire Department.
- $6,400 or 1.5% increase in ARFF. This is the Aircraft Rescue Fire fighting contractual service provided to the Juneau International Airport. The increase is due to a combination of factors, which include the purchase of additional training fuel for the Fire Training Center, increases in fuel and oil and chemicals.

CORE SERVICES

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Average response time per incident type	-	-	-	-	-
% of calls per month of year	-	-	-	-	-
Average time to mobilize and dispatch rescue effort	-	-	-	-	-
% of time fire contained to room of origin	-	-	-	-	-
% of career staff with paramedic certification	-	17%	24%	29%	32%
% of career staff with EMT III/ACLS certification	-	70%	61%	53%	50%
% of volunteers with Firefighter I Certification	-	34%	50%	74%	-
% of volunteers with Emergency Vehicle Operation cert	-	20%	30%	30%	-

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Cost per response	-	-	-	-	-
% of time unable to dispatch immediately	-	-	-	-	-
Average time from notification to mitigation	-	-	-	-	-
% of time patient condition remains unchanged (survives the ride) or improves	-	-	-	-	-

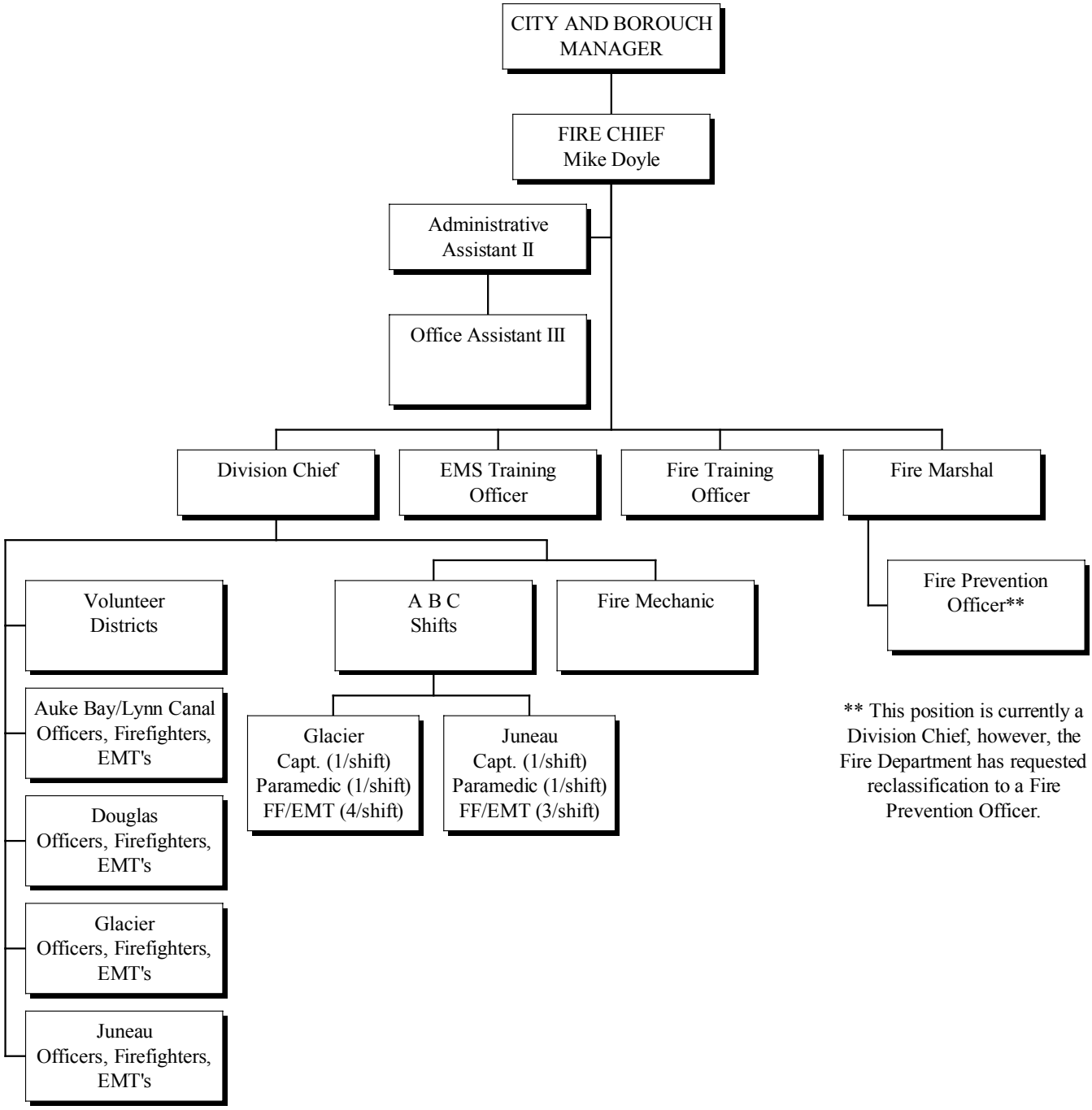
Engage in accident, injury and property-loss prevention
Includes: Inspections, Plan Reviews, Public Education, Investigations, and Permitting
Services Provided to: Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of fires in buildings with current inspections	-	-	-	-	-
% cf fires by type of structure	-	-	-	-	-
% change in fires containing a personal injury	-	-	-	-	-
Average turn around time for plan review	-	-	-	-	-

NO CHANGE FROM THE REVISED BUDGET

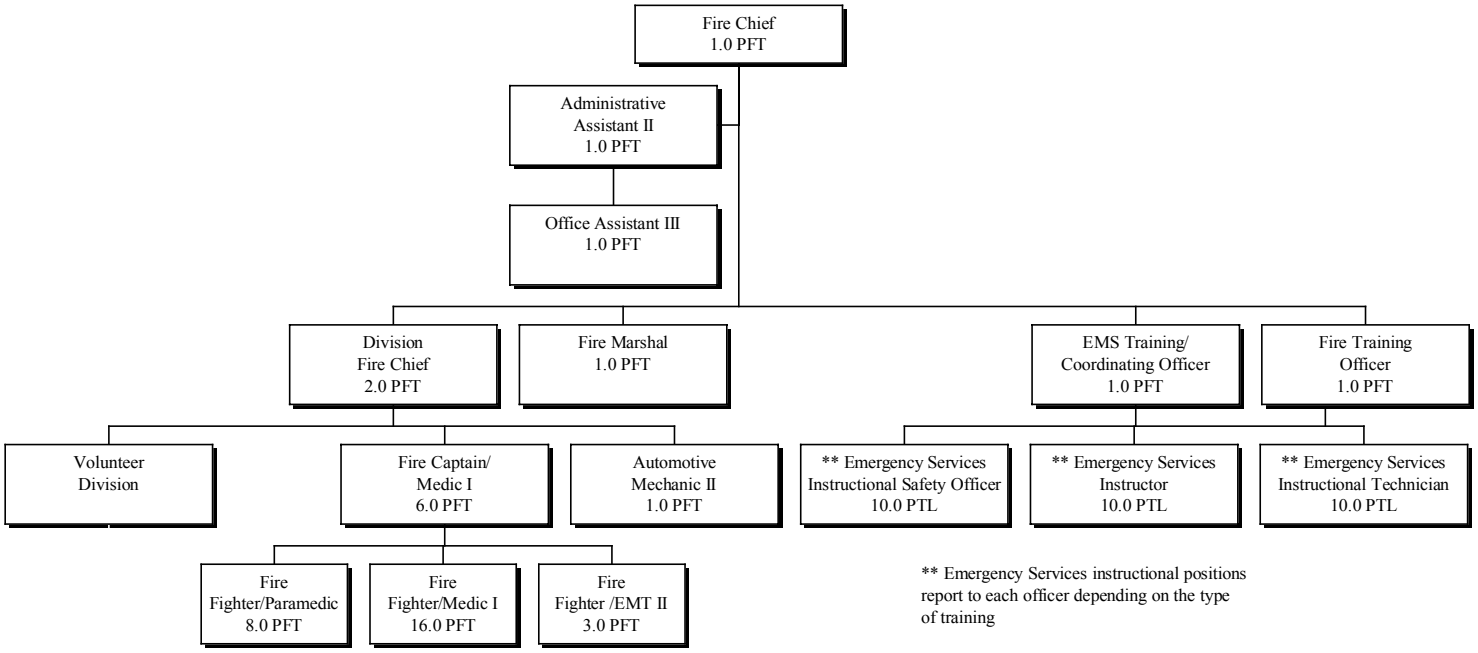
CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



CAPITAL CITY FIRE/RESCUE

STAFFING ORGANIZATION CHART



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

CAPITAL CITY FIRE/RESCUE

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Emergency Services/Rescue Teams:						
Fire Service Area	17.50	$ 1,067,600	17.50	$ 1,080,300	17.50	$ 1,185,600
EMS Training Officer	1.00	56,900	1.00	58,900	1.00	59,000
Volunteers	-	31,900	-	31,900	-	31,900
Overtime	-	90,400	-	90,400	-	90,400
Retirement Incentive Program	-	12,100	-	-	-	-
Benefits	-	369,400	-	387,300	-	399,500
Vacancy Factor	-	(2,600)	-	(2,700)	-	(2,700)
Total	**18.50**	**1,625,700**	**18.50**	**1,646,100**	**18.50**	**1,763,700**
Fire Service Area:						
Areawide Fire Chief	1.00	93,600	1.00	95,000	1.00	96,100
Deputy Fire Chief	-	-	-	-		
District Fire Chief	1.50	96,500	1.50	98,700	1.50	106,200
Areawide Training Officer	1.00	60,700	1.00	62,900	1.00	63,000
EMS Training Officer	1.00	56,900	1.00	58,900	1.00	59,000
Fire Marshal	1.00	62,600	1.00	64,900	1.00	59,500
Fire Captain	6.00	376,400	6.00	377,500	6.00	377,500
Fire fighter - Paramedic	9.00	472,000	9.00	481,200	10.00	540,300
Fire fighter	15.00	773,700	15.00	783,200	14.00	726,100
Volunteers	-	110,000	-	110,000	-	102,500
Automotive Mechanic II	1.00	45,700	1.00	46,400	1.00	47,400
Administrative Assistant II	1.00	41,600	1.00	43,100	1.00	43,100
Office Assistant III	1.00	28,300	1.00	29,400	1.00	29,400
Emergency Services Instructional Safety Officer	0.06	2,300	0.06	2,300	0.06	4,000
Emergency Services Instructor	0.06	2,600	0.06	2,600	0.06	4,600
Emergency Services Instructional Technician	0.06	2,100	0.06	2,200	0.06	3,800
EMS (reimbursement)	(18.50)	(1,625,700)	(18.50)	(1,646,100)	(18.50)	(1,763,700)
EMS from Aircraft Rescue Fire Fighting	-	25,400	-	25,400	-	24,600
Overtime	-	141,100	-	141,100	-	141,100
Retirement Incentive Program	-	12,100	-	-	-	-
Benefits	-	778,900	-	804,500	-	814,200
Vacancy Factor	-	(6,400)	-	(6,700)	-	(6,900)
Total	**20.18**	**1,550,400**	**20.18**	**1,576,500**	**20.18**	**1,471,800**

NO CHANGE FROM THE REVISED BUDGET

STAFFING DETAIL, CONTINUED

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Aircraft Rescue Fire Fighting:						
Administration	0.50	28,100	0.50	29,000	0.50	29,500
Fire fighter	4.00	217,800	4.00	220,400	4.00	219,200
EMS (reimbursement)	-	(25,400)	-	(25,400)	-	(24,600)
Overtime	-	12,000	-	12,000	-	12,000
Benefits	-	83,900	-	88,300	-	88,500
Total	**4.50**	**316,400**	**4.50**	**324,300**	**4.50**	**324,600**
Total Budget	**43.18**	**$ 3,492,500**	**43.18**	**$ 3,546,900**	**43.18**	**$ 3,560,100**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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HEALTH AND SOCIAL SERVICES

The Health and Social Services Department was eliminated during fiscal year 2001. The Mental Health Division was privatized and the Chemical Dependency Division was transferred to Bartlett Regional Hospital.

HEALTH AND SOCIAL SERVICES

COMPARATIVE

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Support to Mental Health	$ -	125,800	125,200	-	-
Total Expenditures	**-**	**125,800**	**125,200**	**-**	**-**
FUNDING SOURCES:					
User Fees	32,800	134,000	134,600	5,000	5,000
Support from:					
Chemical Dependency	-	125,800	125,200	-	-
General Fund	310,400	129,000	129,000	129,000	129,000
Fund Balance (To) From	(343,200)	(263,000)	(263,600)	(134,000)	(134,000)
Total Funding Sources	**$ -**	**125,800**	**125,200**	**-**	**-**
FUND BALANCE:					
Chemical Dependency	**$ 114,200**	**(1,600)**	**-**	**-**	**-**
Mental Health	**$ (632,200)**	**(253,400)**	**(254,400)**	**(120,400)**	**(120,400)**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

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

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

The following are the remaining significant actions of the transition plan:

- Administration has discontinued its operations as it has completed its part of the transition plan.
- Chemical Dependency has completed all operations, except for the collection of old receivables. For FY03, it is projected that $11,000 will be collected on these accounts. At the end of FY03, the remaining fund balance ($125,200) and any remaining receivables will be transferred to the Mental Health Fund.
- Mental Health is also in the process of collecting old receivables. For FY04, these collections are estimated to be $5,000. In addition, an outstanding Medicaid claim ($119,000) is expected to be resolved favorably in FY03.
- The General Fund will transfer $129,000 in FY04 to Mental Health with the intent to eliminate the fund deficit by FY05 as planned.

HEALTH AND SOCIAL SERVICES

COMPARTIVES BY DIVISION

MENTAL HEALTH DIVISION

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
FUNDING SOURCES:					
User Fees	$ 19,400	124,000	123,600	5,000	5,000
Support from:					
General Fund	310,400	129,000	129,000	129,000	129,000
Chemical Dependency	-	125,800	125,200	-	-
Fund Balance (To) From	(329,800)	(378,800)	(377,800)	(134,000)	(134,000)
Total Funding Sources	**$ -**	**-**	**-**	**-**	**-**
FUND BALANCE	**$ (632,200)**	**(253,400)**	**(254,400)**	**(120,400)**	**(120,400)**

CHEMICAL DEPENDENCY DIVISION

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Support to Mental Health	**$ -**	**125,800**	**125,200**	**-**	**-**
FUNDING SOURCES:					
User Fees	13,400	10,000	11,000	-	-
Fund Balance (To) From	(13,400)	115,800	114,200	-	-
Total Funding Sources	**$ -**	**125,800**	**125,200**	**-**	**-**
FUND BALANCE	**$ 114,200**	**(1,600)**	**-**	**-**	**-**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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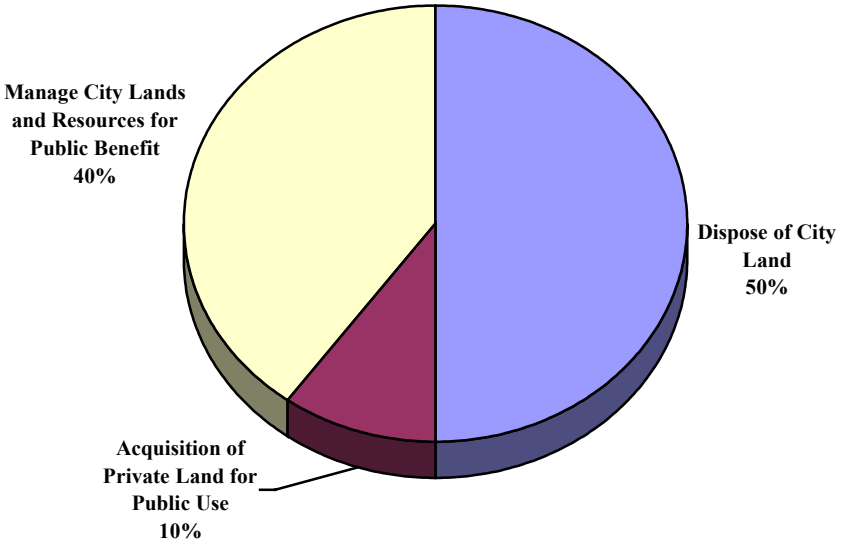
LANDS AND RESOURCE MANAGEMENT

MISSION STATEMENT

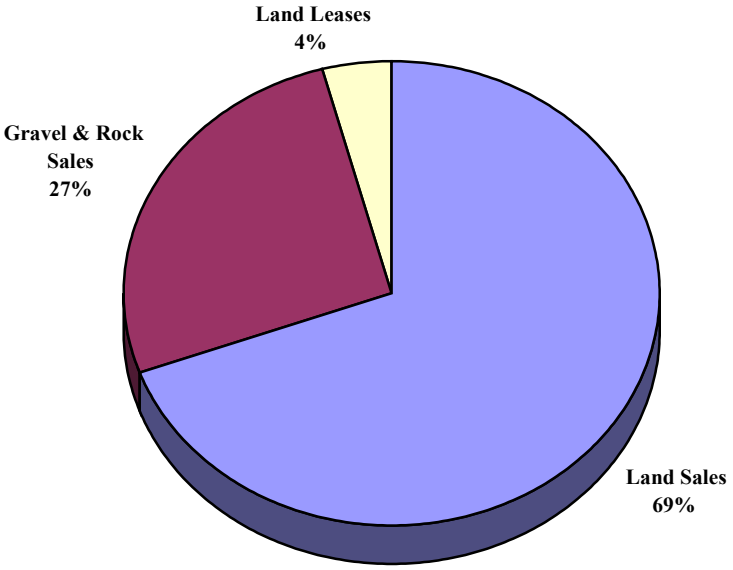
To develop and manage City land consistent with public policy.

FY04 BUDGET REQUEST $1,037,900

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCE MANAGEMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 270,400	283,400	273,300	288,800	309,600
Commodities and Services	299,900	231,400	196,700	382,400	426,300
Capital Outlay	247,500	117,000	159,900	302,000	102,000
Support to Capital Projects	1,027,000	-	-	-	200,000
Total Expenditures	**1,844,800**	**631,800**	**629,900**	**973,200**	**1,037,900**
FUNDING SOURCES:					
Land Sales	514,600	328,400	181,800	673,200	752,000
Gravel & Rock Sales	204,000	218,000	239,500	218,000	288,000
Land Leases	44,600	44,400	44,400	44,400	44,400
Support from Capital Projects	455,000	-	-	-	-
Fund Balance (To) From	626,600	41,000	164,200	37,600	(46,500)
Total Funding Sources	**$ 1,844,800**	**631,800**	**629,900**	**973,200**	**1,037,900**
STAFFING	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**
FUND BALANCE	**$ 471,700**	**430,700**	**307,500**	**269,900**	**354,000**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Lands and Resource Management FY04 Revised Budget represents an increase of $64,700 (6.6%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel services increased $20,800 due to the need for additional assistance from engineering for the Lemon Creek gravel pit and Stabler Point rock quarry resulting from additional commodity sales.

- Contractual services increased $47,600 due to the need for a survey at the new gravel site ($25,000) and additional costs ($22,600) for the Stabler Point rock quarry.

- Land sale revenue increased $78,800 due to a delay in the sale of Lena Point subdivision lots. The original plan called for the sale of 9 lots in FY03 and 25 lots in FY04. As it appears none of the lots will be sold in FY03, the revised plan calls for the sa1e of 30 lots in FY04.

- Gravel and rock sales increased $70,000 due anticipated sales of 10,000 ton of gravel at $5/ton for private sector usage and sale of an additional 12,000 ton of rock at $1.50/ton.

LANDS AND RESOURCE MANAGEMENT

CORE SERVICES

Dispose of City land
Services Provided to: Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Ratio of expenses to income from land sales	-	-	-	-	-

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
	-	-	-	-	-

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

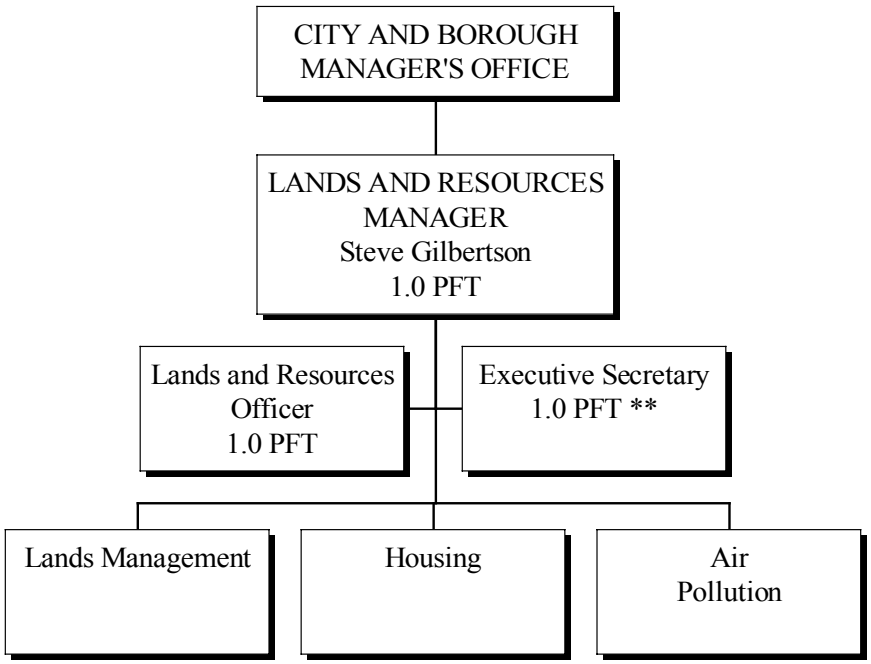
Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
	-	-	-	-	-

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. These will be available for the FY05/FY06 biennial budget.

NO CHANGE FROM THE REVISED BUDGET

LANDS AND RESOURCE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Land Management Plannning

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 Manager's Office

LANDS AND RESOUCES MANAGEMENT

STAFFING DETAIL

	FY03 Adopted		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Lands and Resources Manager	1.00	$ 74,500	1.00	$ 76,200	1.00	$ 76,200
Lands and Resources Officer	1.00	62,600	1.00	62,600	1.00	62,900
Executive Secretary	0.50	16,900	0.50	17,500	0.50	17,500
Work Force	-	79,800	-	80,400	-	99,800
Benefits	-	49,600	-	52,100	-	53,200
Total Budget	**2.50**	**$ 283,400**	**2.50**	**$ 288,800**	**2.50**	**$ 309,600**

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

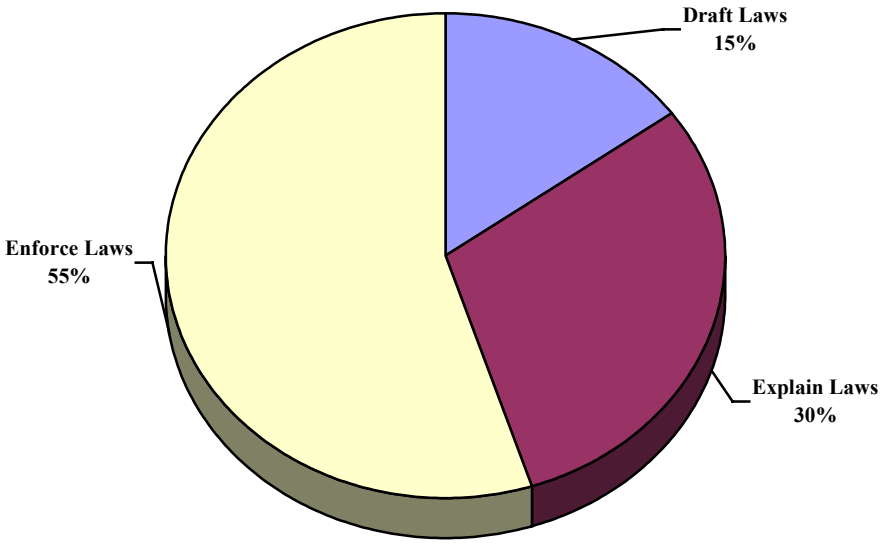
LAW DEPARTMENT

MISSION STATEMENT

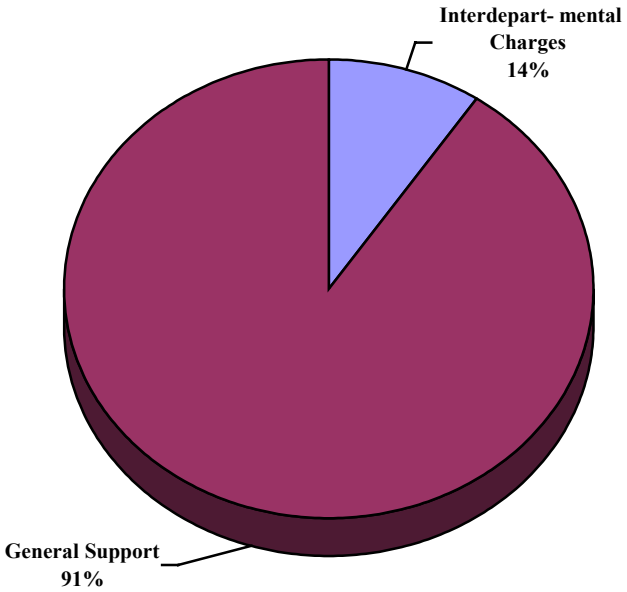
The mission of the Law Department is to empower policymakers by drafting, explaining and enforcing the law.

FY04 BUDGET REQUEST $1,381,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW DEPARTMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 726,500	790,800	780,200	811,300	796,900
Commodities and Services	91,200	121,300	121,300	112,000	584,900
Total Expenditures	**817,700**	**912,100**	**901,500**	**923,300**	**1,381,800**
FUNDING SOURCES:					
Interdepartmental Charges	88,500	128,200	128,200	130,800	130,800
Support from General Fund	729,200	783,900	773,300	792,500	1,251,000
Total Funding Sources	**$ 817,700**	**912,100**	**901,500**	**923,300**	**1,381,800**
STAFFING:	**9.92**	**9.92**	**9.92**	**9.92**	**9.40**
FUND BALANCE:	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Reduce Intern position. The Law Intern position has been decreased by 0.52 FTE to Law to 0.40 to more accurately reflect the department's actual usage and need. The personnel savings are $10,000.
- Additional reductions in various commodities and services line items of $1,000.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT REVISED FOR THE ADOPTED BUDGET

The Law Department's FY04 Revised Budget represents a increase of $419,600 (45.5%) from the FY04 Approved Budget.

The significant budgetary change is:

Prisoner Care budget of $425,000 was moved from the Police Department to the Law Department. This budget item has been reduced by $50,000 from FY03.

LAW DEPARTMENT

CORE SERVICES

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Average number of drafts required	6	5	4	5	3
Percent of complex legislation preceded by analytical memo	10%	20%	10%	20%	40%
Average number of days between request and final draft (routine matters)	30 days	20 days	15 days	20 days	10 days
Average number of days between analytical memo and final draft (complex matters)	4 months	4 months	4 months	4 months	2 months

Explain Laws – Preventative v. Remedial
Includes: Monitor departmental status; identify legal risks and suggest preventative measures; respond to requests for legal services (RLS)
Services Provided to: CBJ departments; Assembly

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of client departments for which assigned lawyer attends at least one staff conference during year	-	-	-	-	10%
Percentage of boards and commissions for which assigned lawyer attends at least one meeting during year	20%	20%	20%	20%	50%
Percentage of memoranda unrelated to any existing dispute	10%	15%	10%	20%	30%
Percentage of RLS for which lawyer responds within 13 days	40%	50%	50%	40%	60%
Percentage of RLS for which lawyer has updated client at least once every three weeks	10%	15%	20%	18%	30%

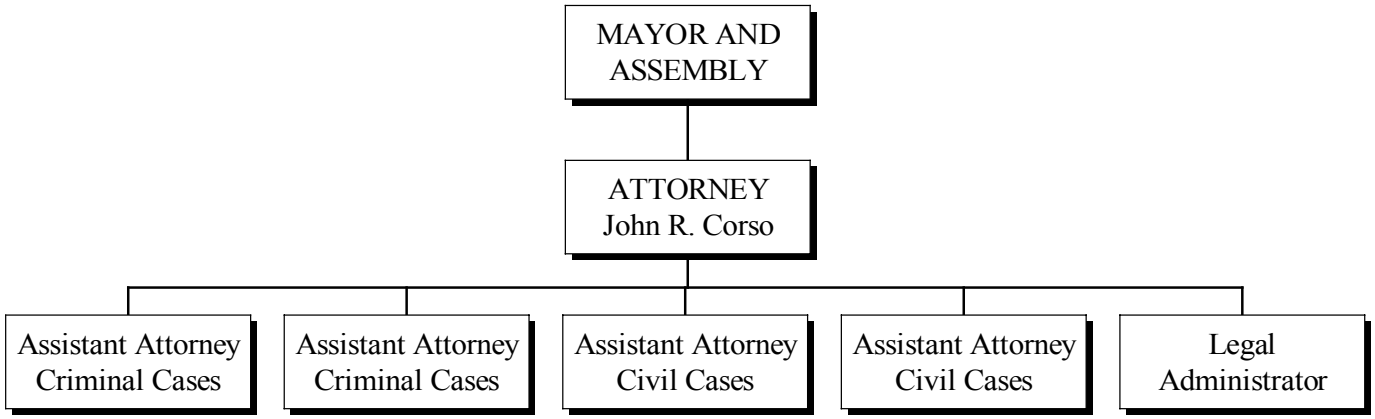
Enforce Laws
Includes: Make prosecution decision; monitor compliance with post-conviction requirements, i.e. sales tax, and building code violations; recover delinquent taxes
Services Provided to: CBJ; Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of cases in which lawyer accepts or declines case within two weeks	75%	80%	70%	75%	90%
Percentage of cases in which lawyer responds to petition to revoke probation within one week	70%	80%	80%	75%	90%
Percentage of cases in which collection is recovered for at least 75% of judgement	30%	40%	50%	40%	60%

NO CHANGE FROM THE REVISED BUDGET

LAW DEPARTMENT

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

Handle Citizen Requests, Inquiries and Referrals

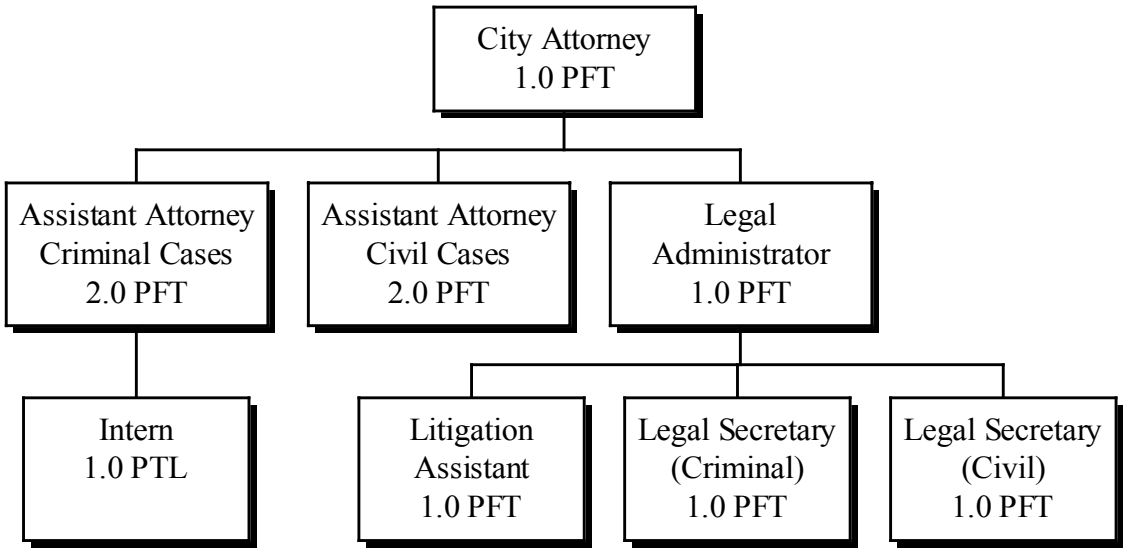
Office Administration

Codification Process

Supervision of Litigation Assistant and Legal Secretaries

LAW DEPARTMENT

STAFFING ORGANIZATION CHART



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

LAW DEPARTMENT

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
City and Borough Attorney	1.00	$ 100,700	1.00	$ 100,700	1.00	$ 107,500
Assistant Attorneys	4.00	325,200	4.00	331,900	4.00	331,900
Office Manager	1.00	45,800	1.00	47,500	1.00	47,500
Litigation Assistant	1.00	44,200	1.00	44,400	1.00	40,400
Legal Secretary I	2.00	66,200	2.00	68,600	2.00	68,600
Intern	0.92	14,100	0.92	14,100	0.92	14,100
Overtime	-	6,800	-	7,000	-	6,200
Benefits	-	195,700	-	205,200	-	198,700
Vacancy Factor	-	(7,900)	-	(8,100)	-	(8,000)
Total before decrement	**9.92**	**$ 790,800**	**9.92**	**$ 811,300**	**9.92**	**$ 806,900**
Decrement:						
Intern	-	-	-	-	(0.52)	(8,000)
Benefits	-	-	-	-	-	(2,000)
Total after decrement	**9.92**	**$ 790,800**	**9.92**	**$ 811,300**	**9.40**	**$ 796,900**

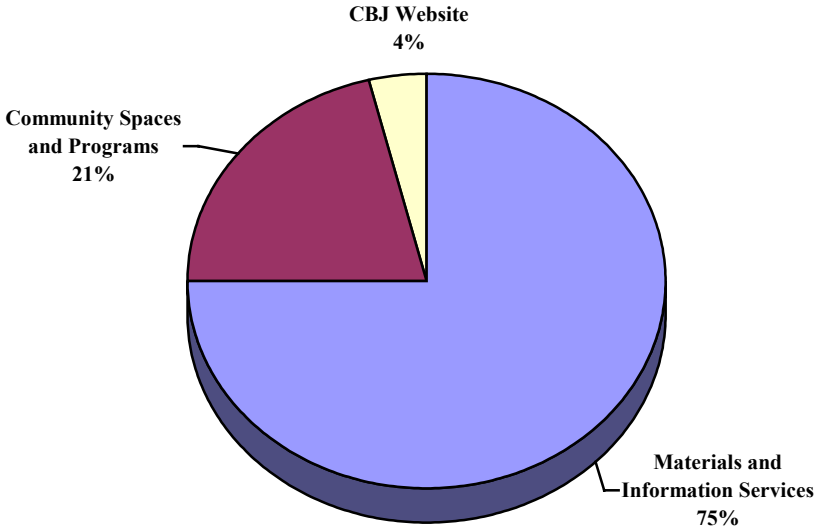
LIBRARIES

MISSION STATEMENT

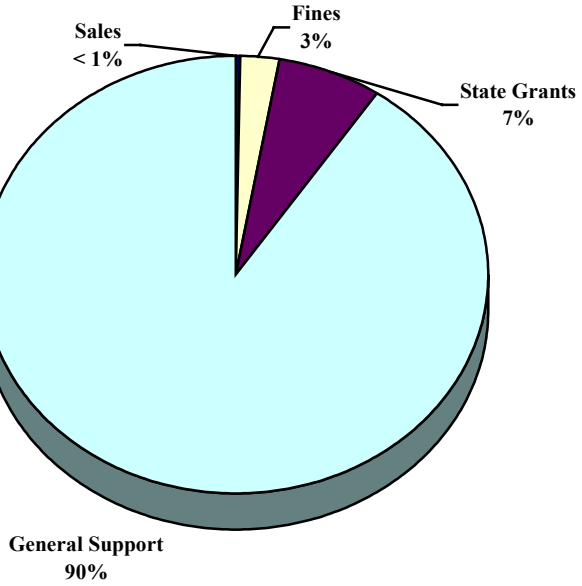
The Juneau Public Libraries offer free access to resources that meet the reading and information needs of the public.

FY04 BUDGET REQUEST $1,835,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,112,300	1,194,200	1,198,400	1,225,100	1,224,300
Commodities and Services	532,900	675,000	652,400	613,800	611,600
Capital Outlay	70,200	-	-	-	-
Total Expenditures	**1,715,400**	**1,869,200**	**1,850,800**	**1,838,900**	**1,835,900**
FUNDING SOURCES:					
Sales	8,900	6,000	6,700	6,000	6,700
Fines	44,100	36,000	46,900	36,000	60,100
State Grants	139,900	190,500	201,400	120,500	120,600
Support from General Fund	1,522,500	1,636,700	1,595,800	1,676,400	1,648,500
Total Funding Sources	**$ 1,715,400**	**1,869,200**	**1,850,800**	**1,838,900**	**1,835,900**
STAFFING	**21.83**	**21.83**	**21.83**	**21.83**	**21.83**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Did not hire a new Director until September, leaving the position vacant for 2.5 months and saving $7,000.
- Reduce number of staff parking slots in garage. Staff moving between branches for work would need to park elsewhere or purchase their own parking permits. This reduction saves $1,100.
- Institute public color printing for a fee at all three facilities. Anticipate $9,600 in additional revenue.
- Allow public to receive faxes at library facilities. This is a service patrons have asked for repeatedly. Libraries are open when many commercial fax establishments are closed. Estimate $2,500 in additional revenue.
- Increase crew visitor card from $10 to $20, increasing revenue by $1,000.

The Libraries FY04 Revised Budget represents an increase of $5,100 (.03%) from the FY04 Approved Budget

There are no significant budgetary changes.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

LIBRARIES

CORE SERVICES

Materials and Information Services

Includes: Checkout of library materials; Remote access to library catalog; Interlibrary Loan; Public Internet workstations; Reference assistance.

Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percent of survey respondents who use the Juneau Public Libraries (as expressed by the biannual Juneau League of Women Voters survey).	88.7%	-	93.7%	-	-
Percent of survey respondents who use the Juneau Public Libraries frequently (as expressed by the biannual Juneau League of Women Voters survey).	40%	-	42.1%	-	-
Percent of survey responses indicating positive impacts on work, school, business or personal life from use of library materials (as expressed by internal patron survey in alternate years).	-	-	-	-	-

Community Spaces and Programs

Includes: Facilities for community activities; Reading and study spaces; Meeting rooms; Typing, Word processing, and copying. Children's and youth services; Reading programs; Group visits; Sponsored author events

Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Yearly library visits per capita.	-	-	-	-	-

CBJ Website

Includes: CBJ website design and maintenance and information and referral database about community groups.

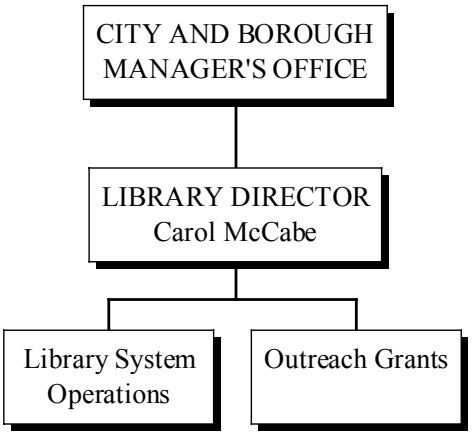
Services Provided to: CBJ departments and Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% increase in yearly use of CBJ website	-	-	-	-	-
% increase in number of CBJ documents viewed (in PDF format) annually	-	-	-	-	-

NO CHANGE FROM THE REVISED BUDGET

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



Reference/Electronic Services

Youth Services

Collection Development

Circulation Service

Interlibrary Loan

Technical/Administrative Services

SE Regional Mail Program

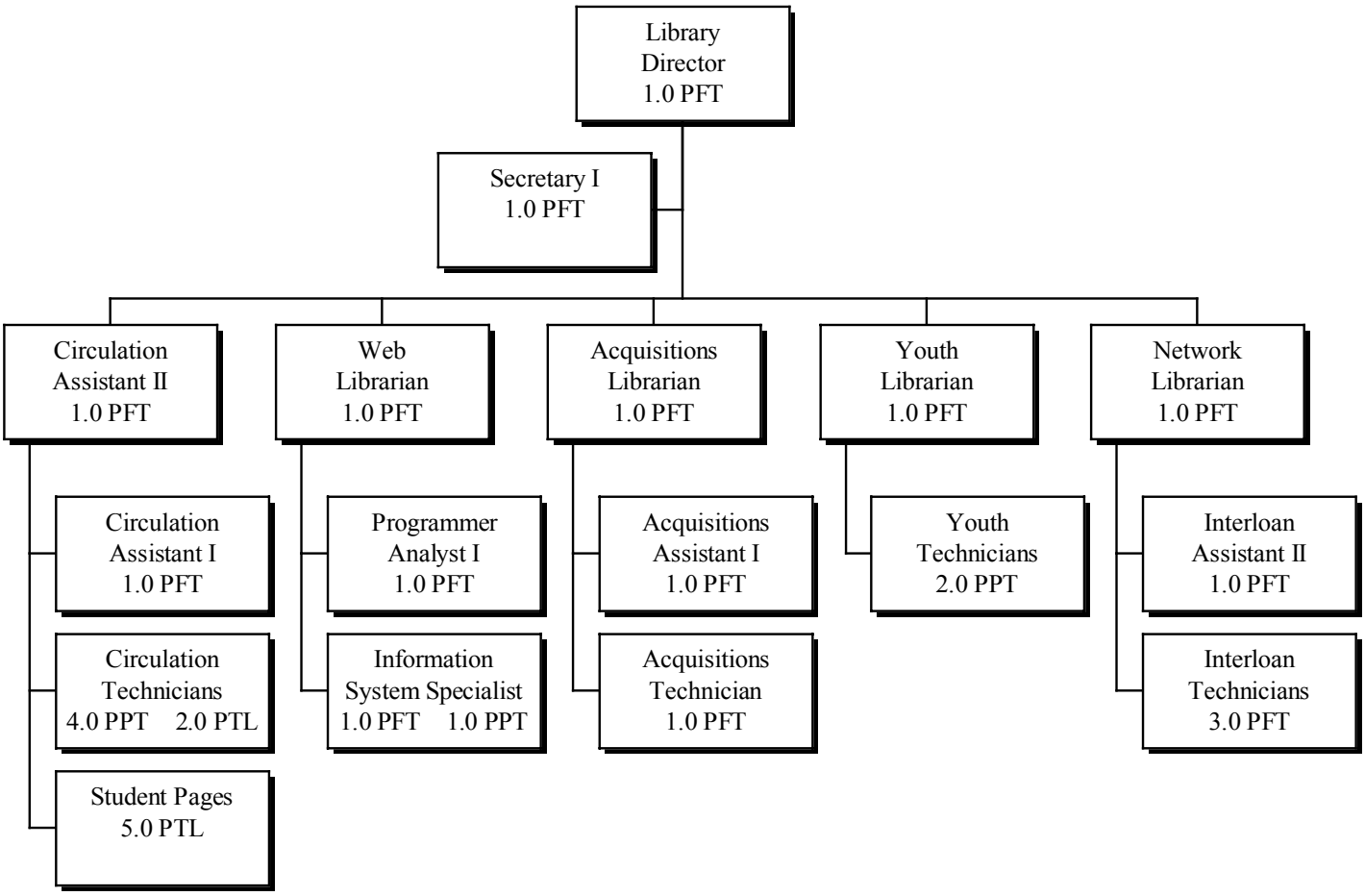
Interlibrary Cooperation

Net Lender Program

Public Library Assistance

LIBRARIES

STAFFING ORGANIZATION CHART



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

LIBRARIES

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Grants:						
Library Assistant II	0.25	$ 11,300	0.25	$ 11,500	0.25	$ 11,500
Info. Systems Specialist	0.50	20,000	0.50	20,600	0.50	20,600
Assistant Library Technician	1.08	33,200	1.08	33,900	1.08	33,900
Benefits	-	27,600	-	29,400	-	29,500
Total	**1.83**	**92,100**	**1.83**	**95,400**	**1.83**	**95,500**
Operations:						
Library Director	1.00	71,000	1.00	71,600	1.00	74,800
Librarian	4.00	213,600	4.00	215,400	4.00	215,400
Library Assistant II	1.75	80,400	1.75	81,900	1.75	81,900
Library Assistant I	2.00	84,300	2.00	85,000	2.00	85,000
Info. System Specialist	1.00	43,900	1.00	45,500	1.00	45,500
DP Programmer/Analyst	1.00	50,800	1.00	52,700	1.00	52,700
Secretary I	1.00	30,500	1.00	31,600	1.00	31,600
Assistant Library Technician	6.95	210,600	6.95	215,100	6.95	214,800
Clerical Aid	1.30	21,200	1.30	21,600	1.30	21,300
Shift Differential	-	2,900	-	2,900	-	2,900
Retirement Incentive Program	-	4,100	-		-	-
Benefits	-	299,900	-	317,800	-	321,300.00
Vacancy Factor	-	(11,100)	-	(11,400)	-	(11,400)
Total	**20.00**	**1,102,100**	**20.00**	**1,129,700**	**20.00**	**1,135,800**
Total Budget	**21.83**	**$ 1,194,200**	**21.83**	**$ 1,225,100**	**21.83**	**$ 1,231,300**

NO CHANGE FROM THE REVISED BUDGET

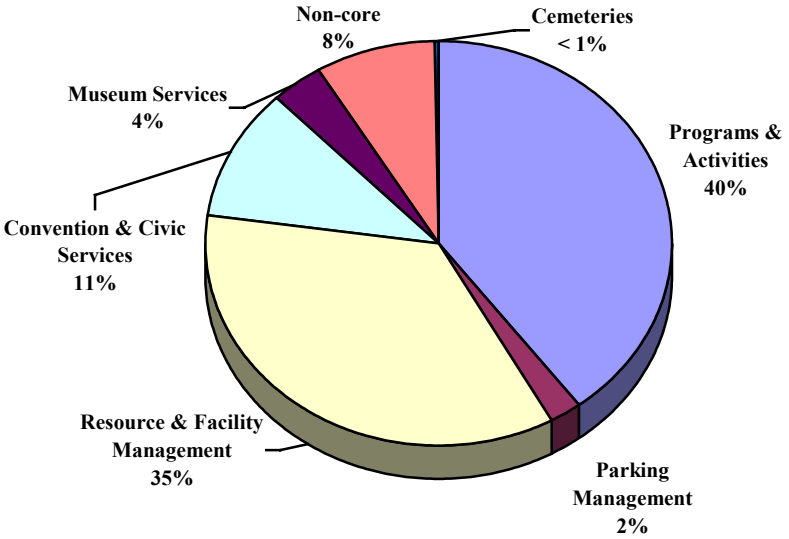
PARKS AND RECREATION DEPARTMENT

MISSION STATEMENT

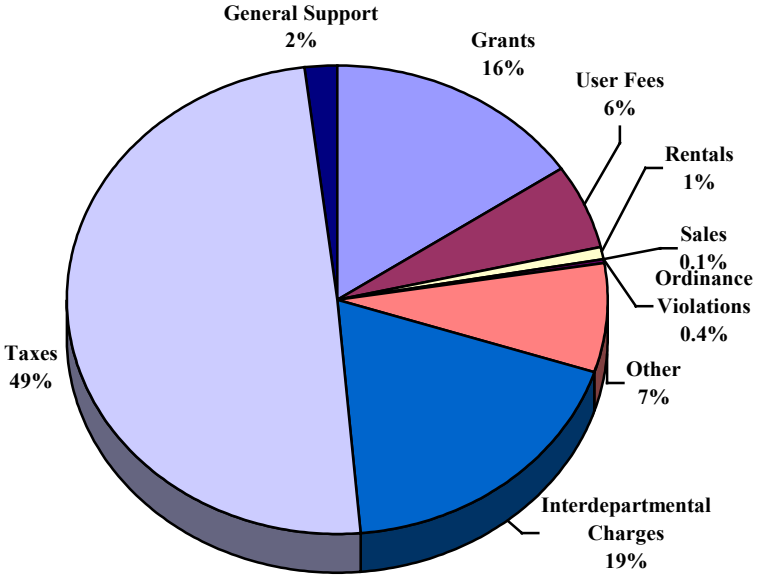
Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

FY04 BUDGET REQUEST $7,620,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION DEPARTMENT

COMPARATIVES OF COMBINED BUDGETS

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 3,023,300	3,545,000	3,424,700	3,613,700	3,793,800
Commodities and Services	2,113,000	2,664,500	2,571,200	2,539,800	2,653,900
Capital Outlay	12,400	29,400	29,400	36,400	51,200
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council:					
Hotel Tax Funding	579,200	505,000	505,000	537,000	537,000
Marine Passenger Fee Funding	97,000	97,000	97,000	-	97,000
Youth Activities Grant Program:					
Community	255,700	250,000	250,000	250,000	250,000
School District	200,000	200,000	200,000	200,000	200,000
Interdepartmental Charges	34,000	37,200	37,200	37,900	37,900
Support to Capital Projects	-	200,000	200,000	-	-
Total Expenditures	**6,314,600**	**7,528,100**	**7,314,500**	**7,214,800**	**7,620,800**
FUNDING SOURCES:					
User Fees	875,200	1,139,500	998,600	1,173,900	1,172,600
Rentals	239,900	302,400	347,900	307,200	440,000
Sales	56,000	46,700	54,900	47,300	50,000
State Grants	15,600	17,300	9,800	7,500	-
Ordinance Violations	13,500	8,500	12,600	8,500	8,500
Other Revenues	8,300	28,700	10,200	28,700	28,700
Interdepartmental Charges	548,200	585,200	584,300	555,000	555,000
Support from:					
Sales Tax	450,000	450,000	450,000	450,000	450,000
Hotel Tax-Centennial Hall	434,400	374,800	374,800	402,800	402,800
Hotel Tax-JCVB	579,200	505,000	505,000	537,000	537,000
General Fund	1,717,700	2,045,500	1,986,500	2,034,900	2,067,000
Roaded Service Area	1,229,300	1,544,100	1,536,300	1,546,300	1,657,800
Marine Passenger Fee	110,000	120,000	120,000	110,000	140,000
Marine Passenger Fee-JCVB	97,000	97,000	97,000	-	97,000
Fund Balance (To) From:					
Downtown Parking	(53,900)	125,300	120,700	(97,600)	(97,400)
Visitor Services	(6,100)	133,300	100,800	100,300	108,800
Parks & Recreation Improvements	300	4,800	5,100	3,000	3,000
Total Funding Sources	**$ 6,314,600**	**7,528,100**	**7,314,500**	**7,214,800**	**7,620,800**
STAFFING	**67.32**	**72.28**	**72.28**	**72.16**	**76.85**
FUND BALANCES:					
Roaded Service Area	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
General Fund	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Downtown Parking	**$ 518,200**	**392,900**	**397,500**	**495,100**	**494,900**
Visitor Services	**$ 312,400**	**179,100**	**211,600**	**111,300**	**102,800**
Parks & Recreation Improvements	**$ 8,800**	**4,000**	**3,700**	**700**	**700**

Recreation, Youth Center, City Museum, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Building Maintenance are components of the General Fund. See the Roaded Service Area and General Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,447,000	1,793,100	1,687,200	1,825,400	2,008,100
Commodities and Services	568,200	817,400	768,600	792,300	842,400
Capital Outlay	12,400	3,000	3,000	3,000	3,000
Youth Activities Grant Program:					
Community	255,700	250,000	250,000	250,000	250,000
School District	200,000	200,000	200,000	200,000	200,000
Total Expenditures	**2,483,300**	**3,063,500**	**2,908,800**	**3,070,700**	**3,303,500**
FUNDING SOURCES:					
User Fees	586,100	794,600	657,100	804,000	798,800
Rentals	65,000	99,000	113,700	103,000	232,300
Sales	16,500	9,000	10,900	9,600	12,300
Ordinance Violations	1,100	1,000	1,000	1,000	1,000
Other Revenue	8,300	28,700	10,200	28,700	28,700
Interdepartmental Charge	38,900	39,800	39,800	40,600	40,600
State Grants	8,100	17,300	9,800	7,500	-
Support From:					
Marine Passenger Fee	80,000	80,000	80,000	80,000	82,000
Sales Tax	450,000	450,000	450,000	450,000	450,000
Roaded Service Area	1,229,300	1,544,100	1,536,300	1,546,300	1,657,800
Total Funding Sources	**$ 2,483,300**	**3,063,500**	**2,908,800**	**3,070,700**	**3,303,500**
STAFFING:	**36.21**	**41.17**	**41.17**	**41.05**	**45.54**

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR BUILDING MAINTENANCE

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 556,100	637,700	649,900	647,300	669,800
Janitorial Services	281,800	288,800	288,800	306,100	349,100
Commodities and Services	461,900	660,400	621,100	563,500	571,000
Total Expenditures	**1,299,800**	**1,586,900**	**1,559,800**	**1,516,900**	**1,589,900**
FUNDING SOURCES:					
Interdepartmental Charges	475,400	507,300	507,300	475,700	475,700
Support from:					
Marine Passenger Fee Fund	5,000	15,000	15,000	5,000	33,000
General Fund	819,400	1,064,600	1,037,500	1,036,200	1,081,200
Total Funding Sources	**$ 1,299,800**	**1,586,900**	**1,559,800**	**1,516,900**	**1,589,900**
STAFFING	**9.84**	**9.84**	**9.84**	**9.84**	**10.00**

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 711,900	760,700	734,100	777,700	756,500
Commodities and Services	300,700	341,000	330,400	342,400	357,300
Capital Outlay	-	6,400	6,400	6,400	3,200
Total Expenditures	**1,012,600**	**1,108,100**	**1,070,900**	**1,126,500**	**1,117,000**
FUNDING SOURCES:					
User Fees	36,800	51,200	48,100	51,200	55,100
Rentals	11,100	12,900	11,600	12,900	12,400
State Grant	7,500	-	-	-	-
Interdepartmental Charges	33,900	38,100	37,200	38,700	38,700
Support from:					
Marine Passenger Fee	25,000	25,000	25,000	25,000	25,000
General Fund	898,300	980,900	949,000	998,700	985,800
Total Funding Sources	**$ 1,012,600**	**1,108,100**	**1,070,900**	**1,126,500**	**1,117,000**
STAFFING	**13.79**	**13.79**	**13.79**	**13.79**	**13.83**

NO CHANGE FROM THE REVISED BUDGET

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR DOWNTOWN PARKING

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 11,000	17,000	17,000	17,800	18,200
Commodities and Services	105,800	110,100	109,600	110,700	110,500
Interdepartmental Charges	34,000	37,200	37,200	37,900	37,900
Support to Capital Projects	-	200,000	200,000	-	-
Total Expenditures	**150,800**	**364,300**	**363,800**	**166,400**	**166,600**
FUNDING SOURCES:					
Parking Lease Revenue	192,600	232,000	232,000	257,000	257,000
Ordinance Violations	12,100	7,000	11,100	7,000	7,000
Fund Balance (To)	(53,900)	125,300	120,700	(97,600)	(97,400)
Total Funding Sources	**$ 150,800**	**364,300**	**363,800**	**166,400**	**166,600**
STAFFING	**0.39**	**0.39**	**0.39**	**0.39**	**0.39**
FUND BALANCE	**$ 518,200**	**392,900**	**397,500**	**495,100**	**494,900**

NO CHANGE FROM THE REVISED BUDGET

COMPARATIVES FOR VISITOR SERVICES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 292,300	330,700	330,700	339,500	335,200
Commodities and Services	394,500	444,700	450,600	424,700	423,500
Capital Outlay	-	20,000	20,000	27,000	45,000
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council					
Hotel Tax Funding	579,200	505,000	505,000	537,000	537,000
Marine Passenger Fee Funding	97,000	97,000	97,000	-	97,000
Total Expenditures	**1,363,000**	**1,397,400**	**1,403,300**	**1,328,200**	**1,437,700**
FUNDING SOURCES:					
User Fees	54,900	58,600	58,600	58,600	58,600
Sales	39,500	37,700	44,000	37,700	37,700
Rentals	163,800	190,500	222,600	191,300	195,300
Ordinance Violations	300	500	500	500	500
Support From:					
Hotel Tax - Centennial Hall	434,400	374,800	374,800	402,800	402,800
Hotel Tax - JCVB	579,200	505,000	505,000	537,000	537,000
Marine Passenger Fee - JCVB	97,000	97,000	97,000	-	97,000
Fund Balance (To) From	(6,100)	133,300	100,800	100,300	108,800
Total Funding Sources	**$ 1,363,000**	**1,397,400**	**1,403,300**	**1,328,200**	**1,437,700**
STAFFING	**6.97**	**6.97**	**6.97**	**6.97**	**6.97**
FUND BALANCE	**$ 312,400**	**179,100**	**211,600**	**111,300**	**102,800**

PARKS AND RECREATION DEPARTMENT

COMPARATIVES FOR PARKS AND RECREATION IMPROVEMENTS

	FY02	FY03		FY04	
	FY02 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	$ 5,000	5,800	5,800	6,000	6,000
Commodities and Services	100	2,100	2,100	100	100
Total Expenditures	**5,100**	**7,900**	**7,900**	**6,100**	**6,100**
FUNDING SOURCES:					
Donations	4,800	3,100	2,800	3,100	3,100
Fund Balance From	300	4,800	5,100	3,000	3,000
Total Funding Sources	**$ 5,100**	**7,900**	**7,900**	**6,100**	**6,100**
STAFFING	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**
FUND BALANCE	**$ 8,800**	**4,000**	**3,700**	**700**	**700**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHTS

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Reductions in various commodities and services line items of $12,000.
- Increases to various user fees of $16,300. User fee examples include swimming pool fees, youth activity fees and commercial permit application fees.

The FY04 Revised Budget is $400,000 (5.5%) greater than the FY04 Approved Budget.

The significant budgetary changes include:

- Manager approved increments include personnel service increases of:
  - $135,200 for Treadwell Arena staffing, a total of 3.24 FTE's (offsetting revenues will fund $78,500 of that amount);
  - $45,300 for a 1.0 FTE Secretary I position to provide the only administrative support for the Recreation Division, to reflect the increased workload of staff including additional programs and the operation and management of the new Treadwell Arena; and
  - $20,000 (funded from the Marine Passenger Fee) for a 0.5 FTE Events Planner in Administration, to coordinate activities and special events for Marine Park Plaza.

- Treadwell Arena expenditures, other than Personnel, increased by $38,200; these increases include $17,600 for electricity and $13,900 for fuel oil (based on actuals determined since rink opening in February and calculated after budget first submitted) as well as an increase of $6,700 in general liability insurance costs.

- Swimming Pool moved $31,900 (previously budgeted in personnel services to fund the second Assistant Pool Manager) to contractual to reflect the Glacier Swim Club head coach contract.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT REVISED FOR THE ADOPTED BUDGET

BUDGET HIGHLIGHTS, CONTINUED

- Building Maintenance personnel services increased $11,600 due to reclassification of maintenance mechanic positions.

- Building Maintenance expenditures increased $35,000 for the Cedar Park Daycare and Marine Parking Garage restrooms. These funds cover utilities, contractual, (electrical, lighting, and plumbing repairs, and inspections & certifications), janitorial and materials & commodities.

- $18,000 of the above amount is funded by Marine Passenger Fees for janitorial and maintenance of the Marine Parking Garage restrooms. There is now a total of $35,000 for the cleaning and maintenance of public restrooms funded by the Marine Passenger Fees.

- Park Maintenance contractual includes additional $13,300 to pay for existing services not previously budgeted. These services include water testing at Twin Lakes; cleaning of restrooms at Skatepark; and, security checks/lockup of Skatepark restrooms, Auke Bay park gate, and Cope Park tennis courts.

- Funding to the Juneau Convention and Visitors Bureau increased $97,000. This funding is provided by the Marine Passenger Fees.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT REVISED FOR THE ADOPTED BUDGET

PARKS AND RECREATION DEPARTMENT

CORE SERVICES

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Ratio of revenues vs program costs	-	-	-	-	49/100
Percentage of facility rental time (hours) rented vs. time available	-	-	-	-	51%
Percentage of program/activity participants vs. program/activity openings	-	-	-	-	88%
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	20/0

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Ratio of revenue vs program costs	-	-	-	-	150/100
Percentage of total spaces (parking garage: permit, coin-op, library, handicapped) used vs spaces available	-	-	-	-	58%
Percentage of customers on wait list for monthly permits vs. total permits sold (seasonal demands)	-	-	-	-	9%
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	20/0

Resources and Facility Management
Includes: Beautification, Maintenance, Enhancement
Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of unscheduled maintenance vs. total maintenance	-	-	-	-	21%
% of hours facility is available vs % of hours unavailable (clients displaced) due to maintenance (anything stopping rental or use of facility due to maintenance)	-	-	-	-	100%
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	20/0

Convention and Civic Services
Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of rooms scheduled vs. amount available	-	-	-	-	38%
# of days facility scheduled vs # of days with no rentals	-	-	-	-	344/20
Ratio of room revenue vs hours of rentals	-	-	-		$130,000/9,500
Percentage of time groups had to be turned away vs. time reserved	-	-	-	-	7%
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	20/0

NO CHANGE FROM THE REVISED BUDGET

PARKS AND RECREATION DEPARTMENT

CORE SERVICES, CONTINUED

Museum Services
Includes: Recordkeeping, Preserving Artifacts, Exhibits
Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Ratio of revenue to operating costs	-	-	-	-	15/100
Percentage of dedicated (secured) storage space (sq. ft.) vs amount needed for permanent collections	-	-	-	-	71%
# of volunteer hours vs paid staff	-	-	-		1,700/7,760
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	5/0

Cemeteries
Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Known grave locations vs unknown locations	-	-	-		5,910/1,475
Percentage of actual graves located vs. total inquiries	-	-	-	-	97%
Ratio of burial revenues to service costs	-	-	-	-	1/1
# of satisfied customers vs # of dissatisfied customers	-	-	-	-	20/0

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICE ENHANCEMENTS

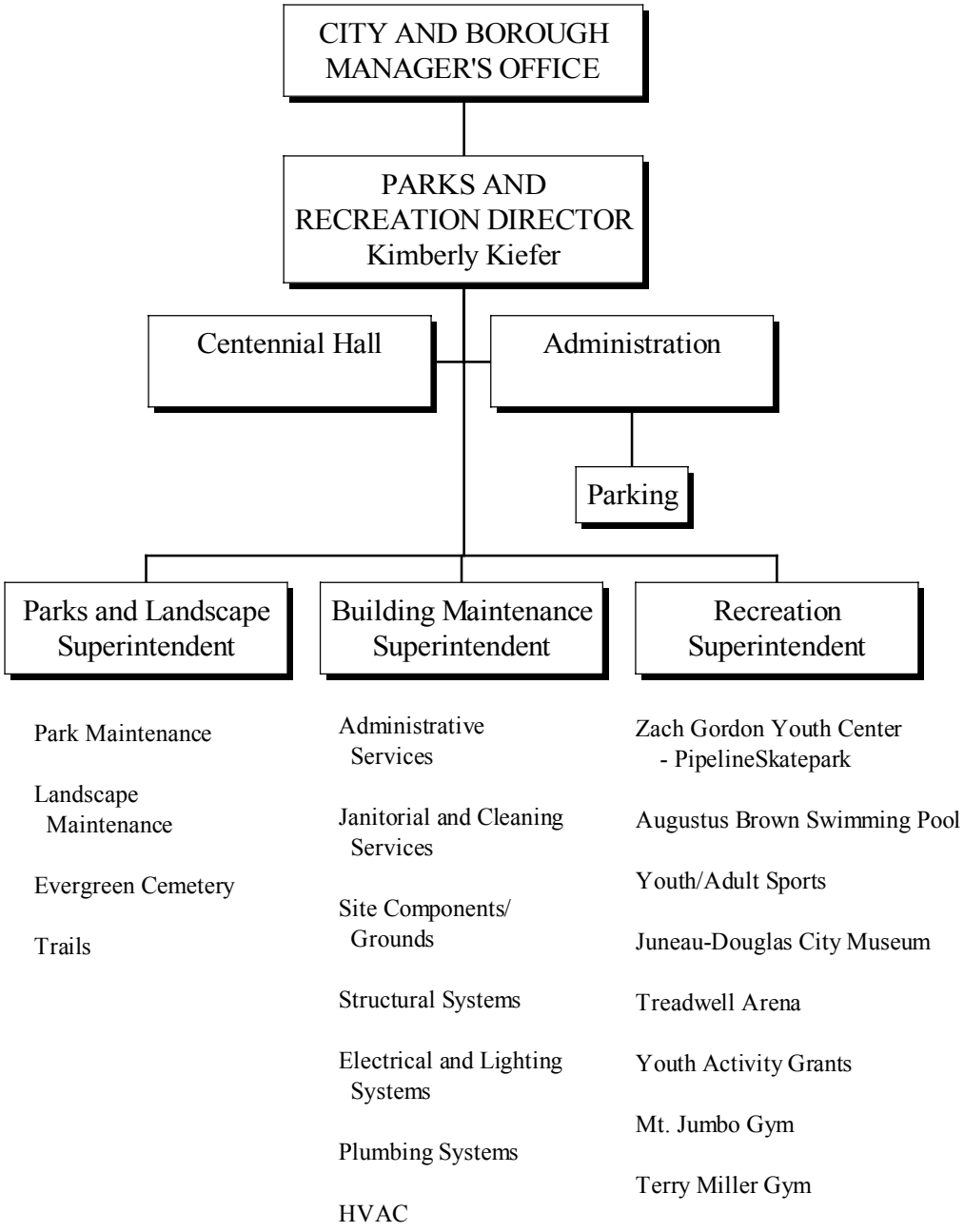
Core Service: Programs and Activities
Enhancement: Increase Treadwell Arena personnel and commodities to maintain current operational level
Benefit: Utilization of staff as public demand increases to ensure safety and operational issues

Core Service: Resource and Facility Management
Enhancement: Increase Treadwell Arena personnel and commodities to maintain current operational level
Benefit: Increase facility time available to the public

Core Service: Programs and Activities
Enhancement: Increase Recreation personnel
Benefit: Allowing other staff to work on grants and other funding sources

PARKS AND RECREATION DEPARTMENT

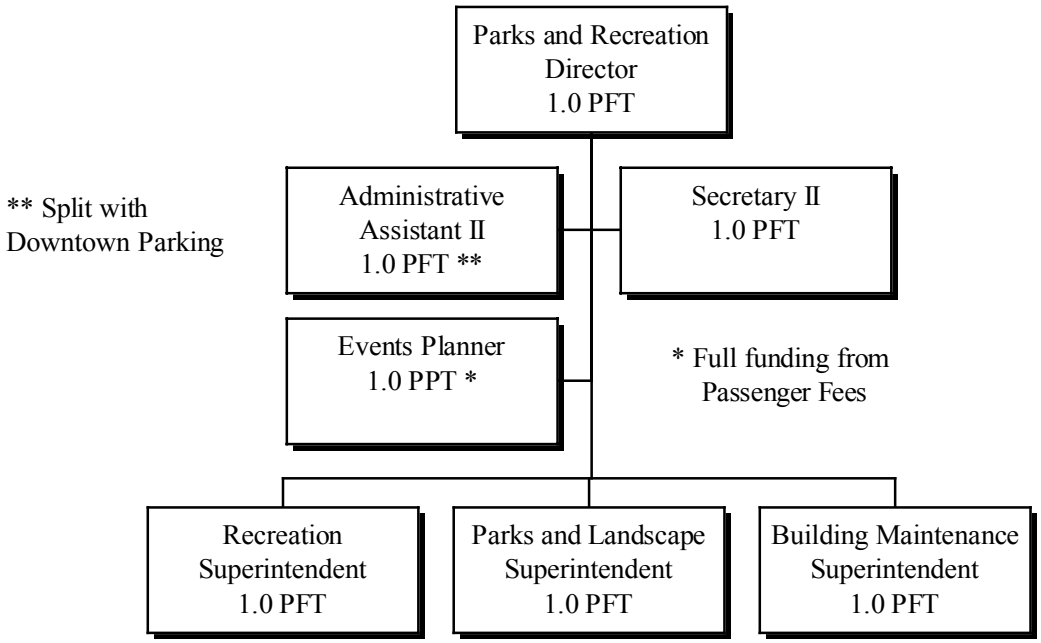
FUNCTIONAL ORGANIZATION CHART



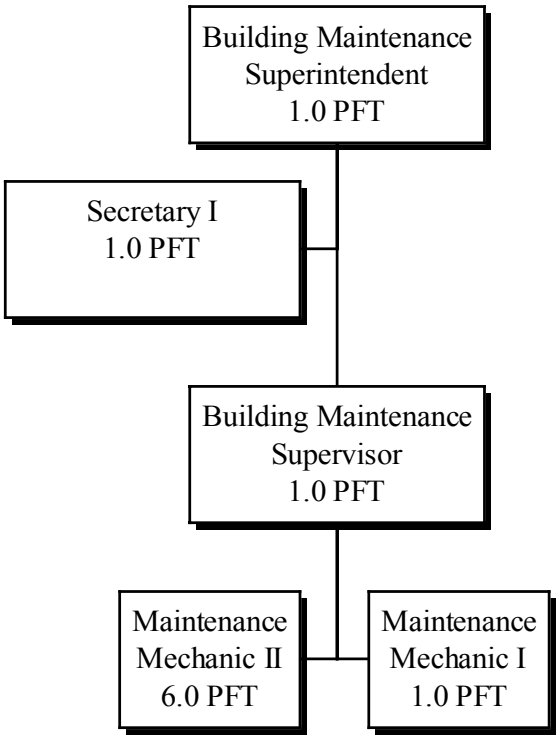
PARKS AND RECREATION DEPARTMENT

STAFFING ORGANIZATION CHARTS

ADMINISTRATION



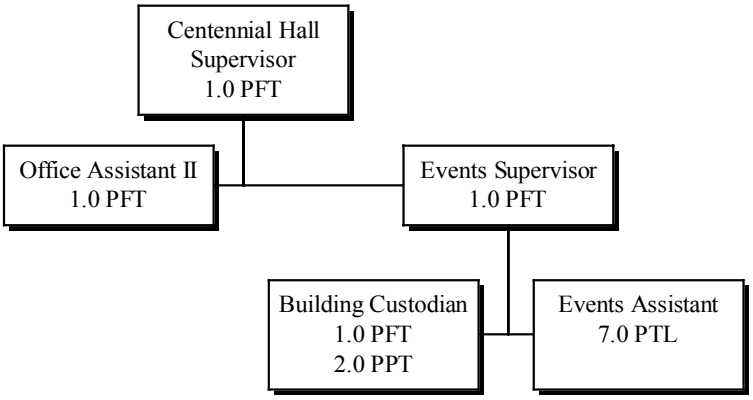
BUILDING MAINTENANCE DIVISION



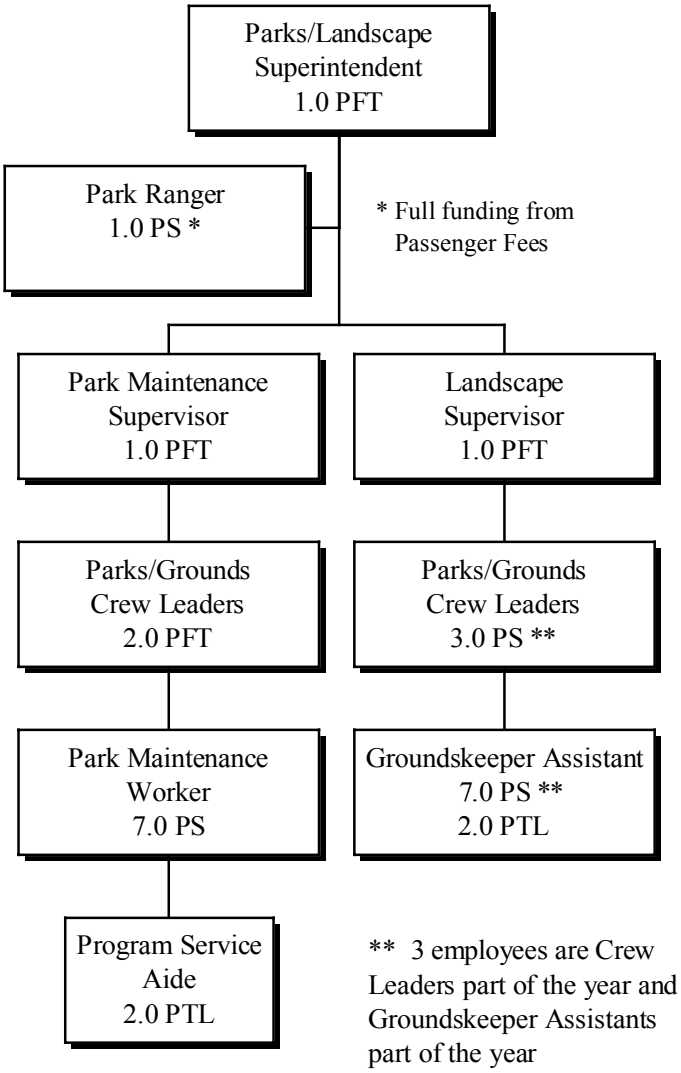
See Employment Status in Glossary for definitions of PFT, PPT, PTL and PS

STAFFING ORGANIZATION CHARTS

CENTENNIAL HALL DIVISION



PARKS AND LANDSCAPE MAINTENANCE



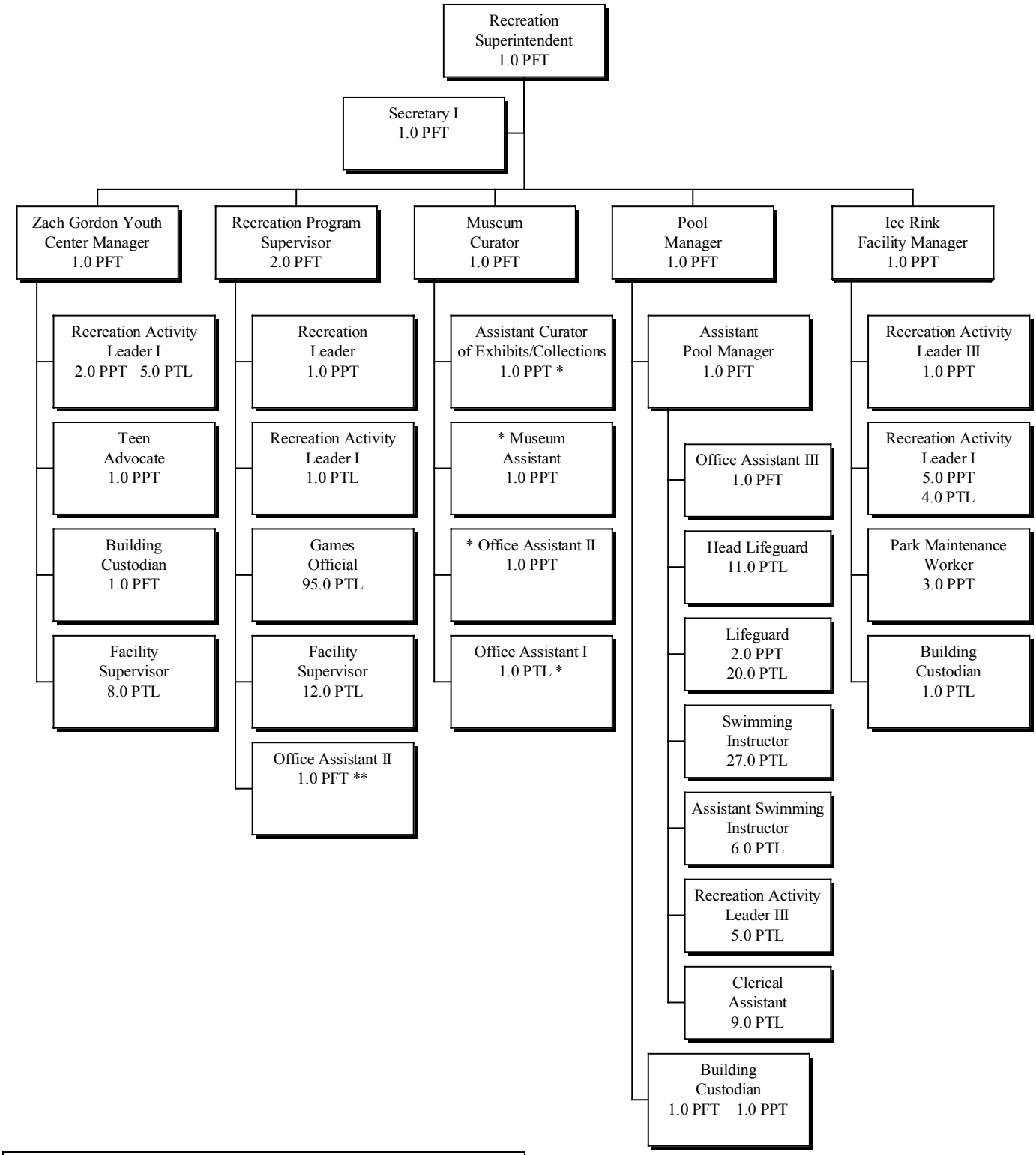
** 3 employees are Crew Leaders part of the year and Groundskeeper Assistants part of the year

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

PARKS AND RECREATION DEPARTMENT

STAFFING ORGANIZATION CHART

RECREATION DIVISION



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

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, ADMINISTRATION AND RECREATION

	FY03 Amended		FY04 Approved		FY04 Adopted	
CLASS TITLE:	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
Administration:						
Parks and Recreation Director	1.00	$ 90,600	1.00	$ 91,800	1.00	$ 93,000
Administrative Assistant II	0.95	44,000	0.95	44,900	0.95	44,900
Secretary II	1.00	37,100	1.00	37,500	1.00	37,500
Benefits	-	57,300	-	60,200	-	61,200
Vacancy Factor	-	(2,300)	-	(2,300)	-	(2,300)
Total	**2.95**	**226,700**	**2.95**	**232,100**	**2.95**	**234,300**
Recreation:						
Recreation Superintendent	1.00	69,100	1.00	71,700	1.00	71,700
Recreation Supervisor	2.00	94,800	2.00	96,800	2.00	96,400
Part-time Supervisors & Aides (1)	3.65	64,100	3.65	64,500	3.65	64,300
Recreation Leader I	0.22	4,300	0.22	4,300	0.22	4,300
Recreation Leader	0.75	19,700	0.75	20,200	0.75	20,400
Office Assistant II	0.66	17,900	0.66	18,500	0.66	19,100
Benefits	-	86,600	-	91,300	-	93,600
Vacancy Factor	-	(2,800)	-	(2,900)	-	(2,900)
Total before increments	**8.28**	**353,700**	**8.28**	**364,400**	**8.28**	**366,900**
Increments:						
Secretary I	-	-	-	-	1.00	29,500
Recreation Activity Leader III	-	-	-	-	0.50	12,700
Benefits	-	-	-	-	-	22,400
Total after increments	**8.28**	**353,700**	**8.28**	**364,400**	**9.78**	**431,500**
Swimming Pool:						
Pool Manager	1.00	58,600	1.00	58,900	1.00	58,900
Assistant Pool Manager	2.00	89,900	2.00	91,500	1.00	47,400
Building Custodian	1.51	41,200	1.51	42,300	1.51	43,700
Head Guards	1.12	32,500	1.12	32,600	1.87	54,200
Lifeguards	3.04	79,000	3.04	82,200	3.04	79,800
Swim Instructors	2.15	54,700	2.15	55,000	1.57	40,100
Swim Instructors/Lifeguards	-	-	-	-	0.58	14,900
Assistant Swim Instructors	0.23	4,500	0.23	4,500	0.23	4,500
Recreation Leader III	0.20	5,100	0.20	5,100	0.20	5,100
Office Assistant III	-	-	-	-	1.00	28,500
Clerk II	1.00	25,700	1.00	26,700	-	-
Clerical Assistants	1.55	25,000	1.55	25,100	1.55	25,100
Shift Differential and Lead	-	5,300	-	5,800	-	4,300
Overtime	-	6,200	-	6,200	-	6,200
Benefits	-	134,700	-	141,900	-	138,300
Vacancy Factor	-	(5,600)	-	(5,800)	-	(5,400)
Total	**13.80**	**$ 556,800**	**13.80**	**$ 572,000**	**13.55**	**$ 545,600**

NO CHANGE FROM THE REVISED BUDGET

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, YOUTH CENTER, CITY MUSEUM AND ICE RINK

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Youth Center:						
Youth Center Manager	1.00	$ 53,800	1.00	$ 55,000	1.00	$ 56,200
Recreation Leader I	2.20	44,600	2.20	44,800	2.20	45,100
Teen Health Advocate	0.48	13,900	0.48	13,900	0.48	14,400
Building Custodian	1.00	28,000	1.00	29,000	1.00	29,000
Part-time Supervisors & Aides (1)	2.06	37,700	2.06	37,800	2.06	38,100
Shift Differential	-	2,900	-	2,900	-	2,900
Benefits	-	61,200	-	64,600	-	65,900
Vacancy Factor	-	(2,400)	-	(2,500)	-	(2,500)
Total	**6.74**	**239,700**	**6.74**	**245,500**	**6.74**	**249,100**
City Museum:						
Museum Curator	1.00	52,800	1.00	54,000	1.00	55,200
Museum Assistant	1.60	56,700	1.60	58,200	1.60	59,300
Office Assistant II	0.84	24,100	0.84	25,000	0.84	24,800
Office Assistant I	0.39	8,700	0.39	8,900	0.39	8,700
Overtime	-	400	-	400	-	400
Benefits	-	57,300	-	60,800	-	62,000
Total before amendement	**3.83**	**200,000**	**3.83**	**207,300**	**3.83**	**210,400**
Amendment:						
Ordinance 2002-18 (AA)	-	8,700	-	-	-	-
Total after amendment	**3.83**	**208,700**	**3.83**	**207,300**	**3.83**	**210,400**
Ice Rink:						
Facility Manager	1.00	49,200	0.88	41,700	0.88	43,700
Recreation Leader I	2.72	53,400	2.72	54,800	2.72	54,100
Building Custodian	0.56	14,100	0.56	14,300	0.56	14,300
Park Maintenance Worker	1.29	37,600	1.29	38,200	1.29	38,200
Benefits	-	53,200	-	55,100	-	56,600
Total before increments	**5.57**	**207,500**	**5.45**	**204,100**	**5.45**	**206,900**
Increments:						
Facility Manager	-	-	-	-	0.12	5,900
Park Maintenance Worker	-	-	-	-	0.67	21,300
Recreation Leader III	-	-	-	-	0.59	38,300
Recreation Leader I	-	-	-	-	1.86	16,100
Benefits	-	-	-	-	-	48,700
Total after increments	**5.57**	**207,500**	**5.45**	**204,100**	**8.69**	**337,200**
Total Budget	**41.17**	**$ 1,793,100**	**41.05**	**$ 1,825,400**	**45.54**	**$ 2,008,100**

NO CHANGE FROM THE REVISED BUDGET

STAFFING DETAIL, BUILDING MAINTENANCE

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Facilities Superintendent	1.00	$ 67,600	1.00	$ 67,800	1.00	$ 70,100
Building Maintenance Supervisor	1.00	54,500	1.00	55,200	1.00	55,200
Maintenance Mechanic II	6.00	271,900	6.00	276,300	6.00	285,500
Maintenance Mechanic I	1.00	34,100	1.00	35,400	1.00	39,000
Secretary I	0.84	28,200	0.84	28,700	1.00	30,000
Overtime	-	11,300	-	11,300	-	11,300
Retirement Incentive Program	-	7,000	-	-	-	-
Benefits	-	169,400	-	179,100	-	185,400
Vacancy Factor	-	(6,300)	-	(6,500)	-	(6,700)
Total Budget	**9.84**	**$ 637,700**	**9.84**	**$ 647,300**	**10.00**	**$ 669,800**

NO CHANGE FROM THE REVISED BUDGET

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, PARKS AND LANDSCAPE

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Park Maintenance:						
Park/Landscape Superintendent	0.55	$ 39,200	0.55	$ 39,400	0.55	$ 41,100
Park Maint. Supervisor	1.00	57,000	1.00	57,100	1.00	49,100
Parks/Grounds Leader	2.00	85,800	2.00	84,300	2.00	71,300
Park Ranger	0.51	17,400	0.51	17,800	0.51	17,200
Park Maintenance Worker	3.47	112,200	3.47	114,700	3.67	119,700
Park Maintenance Intern	0.46	7,900	0.46	8,000	0.46	8,000
Secretary I (1)	0.10	3,400	0.10	3,400	-	-
Shift Differential	-	800	-	1,000	-	1,000
Snow Removal Temporaries	-	2,100	-	2,100	-	2,100
Overtime	-	8,400	-	8,400	-	8,300
Benefits	-	122,400	-	129,200	-	128,800
Vacancy Factor	-	(4,300)	-	(4,400)	-	(4,300)
Total	**8.09**	**452,300**	**8.09**	**461,000**	**8.19**	**442,300**
Landscape:						
Park/Landscape Superintendent	0.45	32,100	0.45	32,200	0.45	33,700
Landscape Supervisor	1.00	55,000	1.00	56,200	1.00	56,100
Parks/Grounds Leader	1.20	45,500	1.20	46,100	1.20	46,100
Groundskeeper Assistant	2.99	92,000	2.99	93,500	2.99	91,900
Secretary I (1)	0.06	2,000	0.06	2,100	-	-
Overtime	-	1,500	-	1,500	-	1,500
Benefits	-	83,400	-	88,300	-	88,100
Vacancy Factor	-	(3,100)	-	(3,200)	-	(3,200)
Total	**5.70**	**308,400**	**5.70**	**316,700**	**5.64**	**314,200**
Total Budget	**13.79**	**$ 760,700**	**13.79**	**$ 777,700**	**13.83**	**$ 756,500**

(1) The Secretary I position had previously been split between three divisions, Building Maintenance, Park Maintenance and Landscape. Due to workload demands, this entire position is now part of Building Maintenance.

STAFFING DETAIL, DOWNTOWN PARKING

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administrative Assistant II	0.05	$ 2,300	0.05	$ 2,400	0.05	$ 2,400
Office Assistant II	0.34	9,200	0.34	9,500	0.34	9,800
Benefits	-	5,500	-	5,900	-	6,000
Total Budget	**0.39**	**$ 17,000**	**0.39**	**$ 17,800**	**0.39**	**$ 18,200**

NO CHANGE FROM THE REVISED BUDGET

NO CHANGE FROM THE REVISED BUDGET

PARKS AND RECREATION DEPARTMENT

STAFFING DETAIL, VISITOR SERVICES

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Centennial Hall Supervisor	1.00	$ 49,700	1.00	$ 50,600	1.00	$ 50,600
Building Custodian	2.50	70,700	2.50	72,300	2.50	72,000
Events Manager	1.00	45,100	1.00	45,400	1.00	45,400
Events Assistant	1.47	32,900	1.47	33,000	1.47	33,500
Office Assistant II	1.00	30,600	1.00	31,300	1.00	26,600
Shift Differential and Lead	-	6,500	-	6,500	-	6,500
Overtime	-	8,900	-	8,900	-	8,900
Benefits	-	89,600	-	94,900	-	95,100
Vacancy Factor	-	(3,300)	-	(3,400)	-	(3,400)
Total Budget	**6.97**	**$ 330,700**	**6.97**	**$ 339,500**	**6.97**	**$ 335,200**

STAFFING DETAIL, PARKS AND RECREATION IMPROVEMENTS

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Parks/Grounds Leader	0.04	$ 1,600	0.04	$ 1,600	0.04	$ 1,600
Groundskeeper Assistant	0.08	2,400	0.08	2,500	0.08	2,500
Benefits	-	1,800	-	1,900	-	1,900
Total Budget	**0.12**	**$ 5,800**	**0.12**	**$ 6,000**	**0.12**	**$ 6,000**

NO CHANGE FROM THE REVISED BUDGET

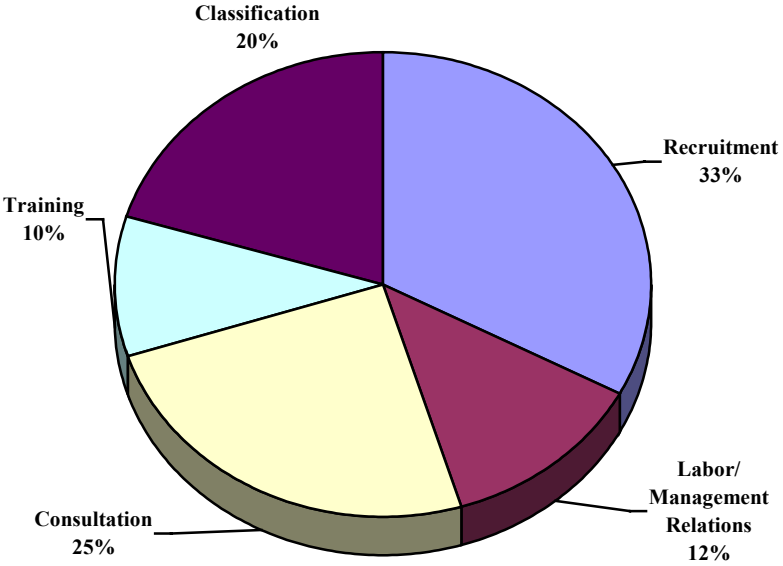
PERSONNEL

MISSION STATEMENT

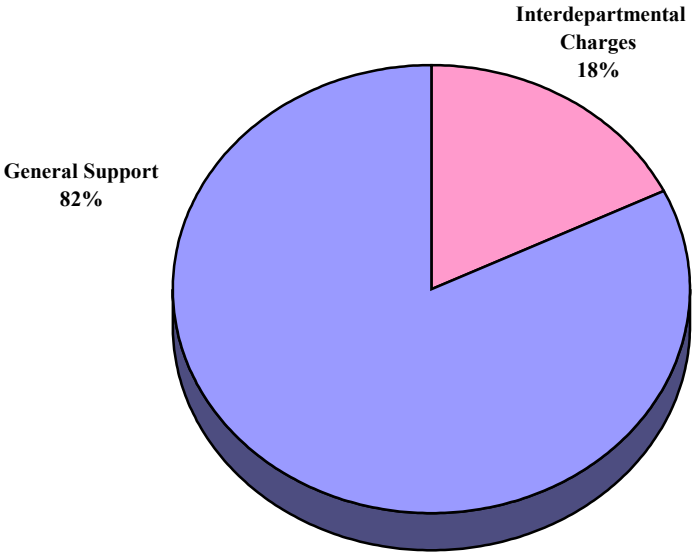
To provide employment/human resource services to the public and CBJ departments.

FY04 BUDGET REQUEST $413,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PERSONNEL

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actual	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 305,000	352,800	313,500	365,200	369,000
Commodities and Services	44,900	45,700	48,500	42,800	44,400
Capital Outlay	3,700	-	-	-	-
Total Expenditures	**353,600**	**398,500**	**362,000**	**408,000**	**413,400**
FUNDING SOURCES:					
Interdepartmental Charges	67,000	72,500	72,500	74,000	74,000
Support from General Fund	286,600	326,000	289,500	334,000	339,400
Total Funding Sources	**$ 353,600**	**398,500**	**362,000**	**408,000**	**413,400**
STAFFING	**5.27**	**5.27**	**5.27**	**5.27**	**5.27**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Personnel Department's FY04 Revised Budget represents an increase of $5,400 (1.3%) from the FY04 Approved Budget.

The significant budgetary change is:

The new HR software will require a $6,000 maintenance contract

PERSONNEL

CORE SERVICES

Recruitment
Includes: Examination and Advertising
Services Provided to: Public and other CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of time average cost to obtain new hire under $2,000	-	-	-	-	20%

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of staff time used in resolving issues informally	-	-	-	-	15%
Percentage of staff time used in resolving grievances short of arbitration.	-	-	-	-	5%
Percentage of staff time used in resolving grievances through arbitration.	-	-	-	-	.05%

Consultation
Includes: Grievance Response, Employee Relations, Investigations, Coaching, Structural Reorganization
Services provided to: CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Average time to respond to department's request	-	-	-	-	1day
Average time from initiation to resolution	-	-	-	-	3 mos.
Percentage of overall staff time used in wages	-	-	-	-	18%

Training
Includes: Employee In-Service, Employment Law Personnel Action Training
Services provided to: CBJ employees and departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage or reduction of CBJ employee related complaints	-	-	-	-	15%
Percentage of overall staff time used in wages	-	-	-	-	6%

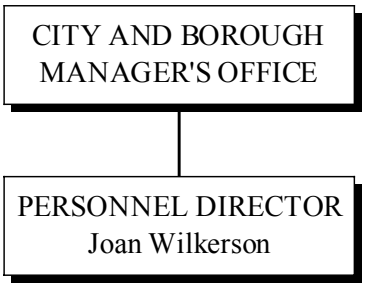
Classification and Pay Plan
Includes: Classification, Salary Surveys and Personnel Actions
Services provided to: Public and CBJ departments

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Average time to respond to department's request	-	-	-	-	1 week
Average time from initiation to resolution	-	-	-	-	2 mos.
Percentage of overall staff time used in wages	-	-	-	-	20%

NO CHANGE FROM THE REVISED BUDGET

PERSONNEL

FUNCTIONAL ORGANIZATION CHART



Recruitment and Examination

Employee Record Maintenance
and Safekeeping

Maintenance and update of CBJ
Code and Personnel Rules*

Labor Relations

Union Contract Negotiations/Administration

Classification and Pay Systems

Human Resource Training

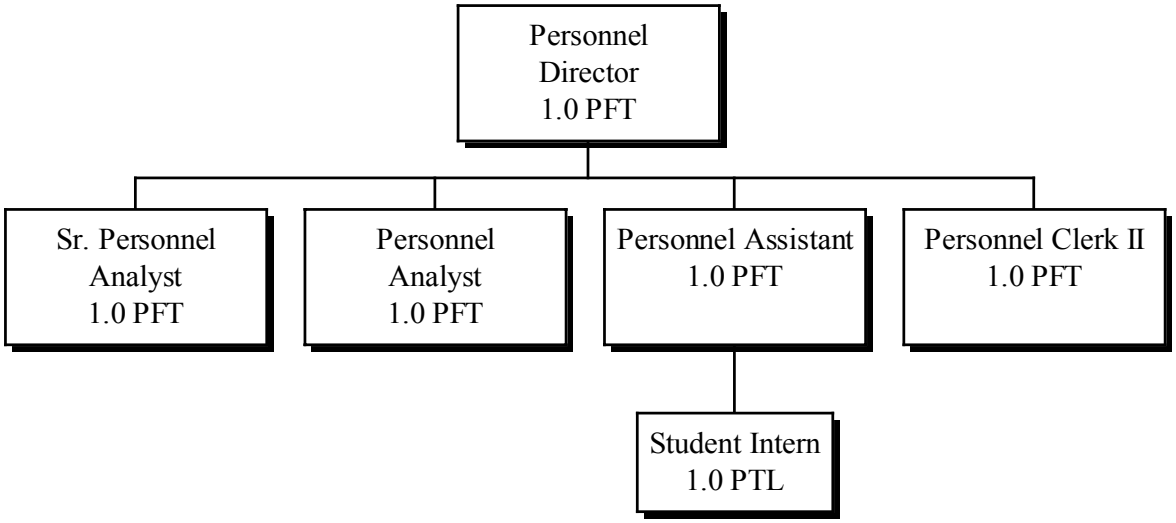
Employee/Management Relations

Employee Performance Competency
System

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

PERSONNEL

STAFFING ORGANIZATION CHART



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

PERSONNEL

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Personnel Director	1.00	$ 94,100	1.00	$ 95,000	1.00	$ 95,000
Senior Personnel Analyst	1.00	55,100	1.00	57,100	1.00	57,100
Personnel Assistant	1.00	34,000	1.00	35,300	1.00	35,300
Personnel Clerk II	1.00	28,900	1.00	30,000	1.00	32,100
Personnel Analyst	1.00	43,600	1.00	45,300	1.00	45,300
Intern	0.27	4,300	0.27	4,300	0.27	4,300
Overtime	-	5,800	-	5,800	-	5,800
Benefits	-	90,600	-	96,100	-	97,800
Vacancy Factor	-	(3,600)	-	(3,700)	-	(3,700)
Total Budget	**5.27**	**$ 352,800**	**5.27**	**$ 365,200**	**5.27**	**$ 369,000**

NO CHANGE FROM THE REVISED BUDGET

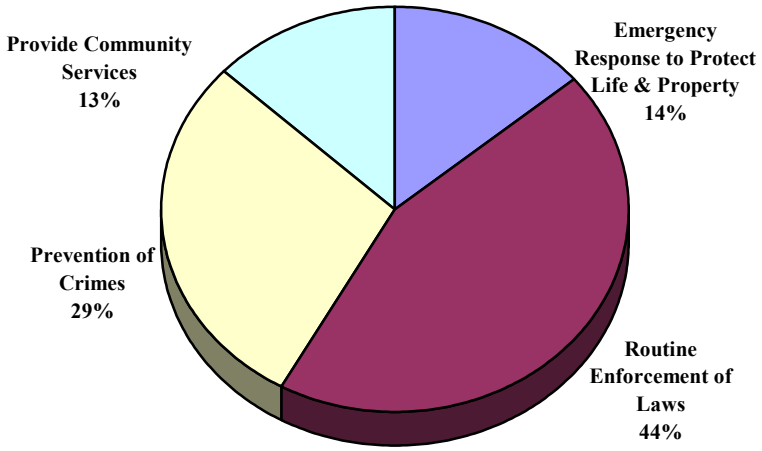
POLICE DEPARTMENT

MISSION STATEMENT

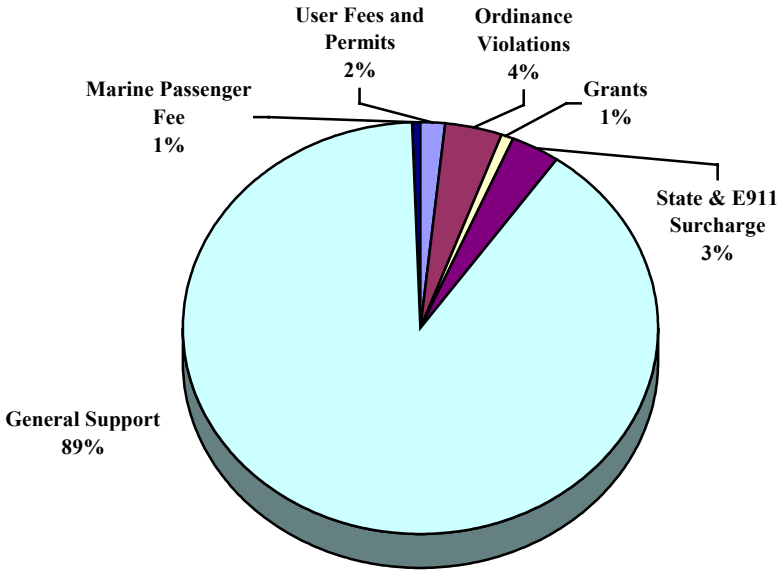
The mission of the Juneau Police Department, in partnership with the people of Juneau, is to make our city a place where people can live safely and without fear.

FY04 BUDGET REQUEST $9,282,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE DEPARTMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 5,858,700	6,662,900	6,692,900	7,081,600	7,282,800
Commodities and Services	1,996,700	2,448,200	2,388,200	2,482,500	1,999,500
Capital Outlay	16,200	-	-	-	-
Total Expenditures	**7,871,600**	**9,111,100**	**9,081,100**	**9,564,100**	**9,282,300**
FUNDING SOURCES:					
User Fees and Permits	176,000	139,800	173,200	142,600	230,100
Ordinance Violations	375,600	377,600	357,000	390,000	506,500
State Grants	-	-	22,400	-	64,000
Federal Grants	200	-	-	-	10,700
State Surcharge	26,700	20,600	22,000	21,200	22,000
E911 Surcharge	243,200	258,300	288,300	284,100	288,300
Support from:					
Marine Passenger Fee	25,000	25,000	25,000	50,200	97,000
Roaded Service Area	7,024,900	8,289,800	8,193,200	8,676,000	8,063,700
Total Funding Sources	**$ 7,871,600**	**9,111,100**	**9,081,100**	**9,564,100**	**9,282,300**
STAFFING	**87.64**	**90.64**	**90.64**	**92.64**	**93.48**
FUND BALANCE	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Reduce Student Intern position - The student intern position will be changed from a 0.60 FTE to a 0.39 FTE position. This reduced personnel costs by $10,000.
- Additional reductions in various commodities and services line items of $24,100.
- Through more aggressive collection efforts, the Police Department will increase moving violation revenues by $40,000 per year. This is a one-time situation due to a backlog created due to staffing shortages.

The Police Department's FY04 Revised Budget represents a decrease of $197,800 (2.1%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased due to a variety of reasons:
  - Workers' Compensation Insurance increased $17,500.
  - Health and Wellness costs increased $9,200.
  - Patrol overtime was increased by $45,700. A portion of this increase ($21,400) was provided in an FY02 incremental request, but was inadvertently omitted from the FY03 budget. The remainder ($24,300) is necessary to meet the City/PSEA Labor Agreement's requirements for holiday pay.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

BUDGET HIGHLIGHT, CONTINUED

- Several reclassifications increased the personnel service costs by $36,700.
- Patrol personnel services increased $16,100 for the early start date for three new officers who will fill vacancies by retired officers.
- Patrol personnel services increased $14,000 for downtown foot and bicycle patrol. These costs were previously funded by a state grant. This will allow the Juneau Police Department to provide both a service to the community and a feeling of safety and security for Juneau's visitors.
- The Crossing Guard program increased $32,200 to allow for additional staffing in order to enhance pedestrian safety and to mitigate traffic congestion in the downtown core area. This increase is directly offset by additional Marine Passenger Fee revenue.
- The funds necessary for recruitment have been increased $20,700. A substantial portion of this increase ($18,000) is a one-time increase and will not be found in the FY05 budget.
- In order to provide police services through several reimbursement contracts, the Patrol overtime line item was increased $79,000. The revenue collected after completing the contracts directly offsets this increase.

- The prisoner care budget of $474,300 was reclassified to the Law Department and decreased to $425,000.
- The funds necessary for telephones, long distance charges, and cellphones increased $10,100.
- Gastineau Humane Society's (GHS) contract increased $8,400. The revenue collected by GHS directly offsets this increase.
- Liability insurance increased $6,500.
- A variety of revenue enhancements totaled $164,000.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

CORE SERVICES

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Maintain an average response time of 5 min, 30 sec or less to priority calls for service	-	-	-	-	-

Routine Enforcement of Laws
Includes: Investigate crime; maintain traffic safety; arrest & apprehend offenders; parking, litter & commercial passenger vehicle enforcement
Services Provided to: All citizens of Juneau

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICES, CONTINUED

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of cases cleared	-	-	-	-	-
Traffic Enforcement Index (TEI): The ratio of moving citations and DWI arrests to fatal and injury crashes	-	-	-	-	-
Number of pedestrian accidents in downtown area per number of tourists.	-	-	-	-	-
Change of Part I crimes reported per 1,000 population (Part I Crimes = Murder & Nonnegligent Manslaughter, Forcible Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft, & Arson)	-	-	-	-	-
Change of Part II crimes reported per 1,000 population (Part II Crimes = all other crimes not included in Part I)	-	-	-	-	-
Ratio of total commercial passenger vehicles (CPVs) to number of vehicles passing safety inspection first time	-	-	-	-	-

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of students successfully completing DARE program	-	-	-	-	-
Number of citizens successfully completing Citizen's Police Academy	-	-	-	-	-

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Ratio of citizen contacts to number of non-sworn staff (Records and Admin)	-	-	-	-	-
Number of JPD website hits	-	-	-	-	-

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICE ENHANCEMENTS

Core Service: Emergency Response to Protect Life & Property
Enhancement: Hire three new officers early to fill vacancies created by retirements
Benefit: Uninterrupted service to the public

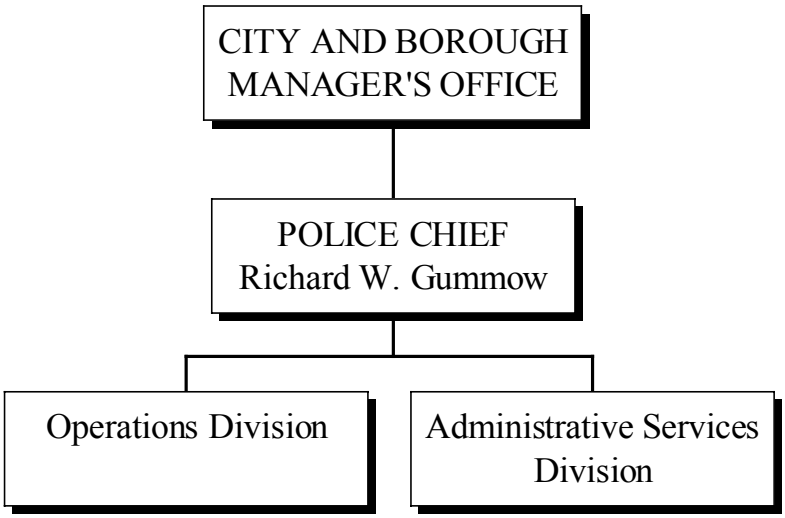
Core Service: Routine Enforcement of Laws
Enhancement: Hire three new officers early to fill vacancies created by retirements
Benefit: Ensure uninterrupted enforcement efforts

Core Service: Emergency Response to Protect Life & Property
Enhancement: Hire more crossing guards
Benefit: Assist in congestion in downtown during peak tourist season

Core Service: Routine Enforcement of Laws
Enhancement: Foot and bicycle patrols in the downtown core area
Benefit: Community and visitor sense of security

POLICE DEPARTMENT

FUNCTIONAL ORGANIZATION CHART



Patrol

Investigation

Metro Drug

Community Services

Fleet

Communications

Records and Identification

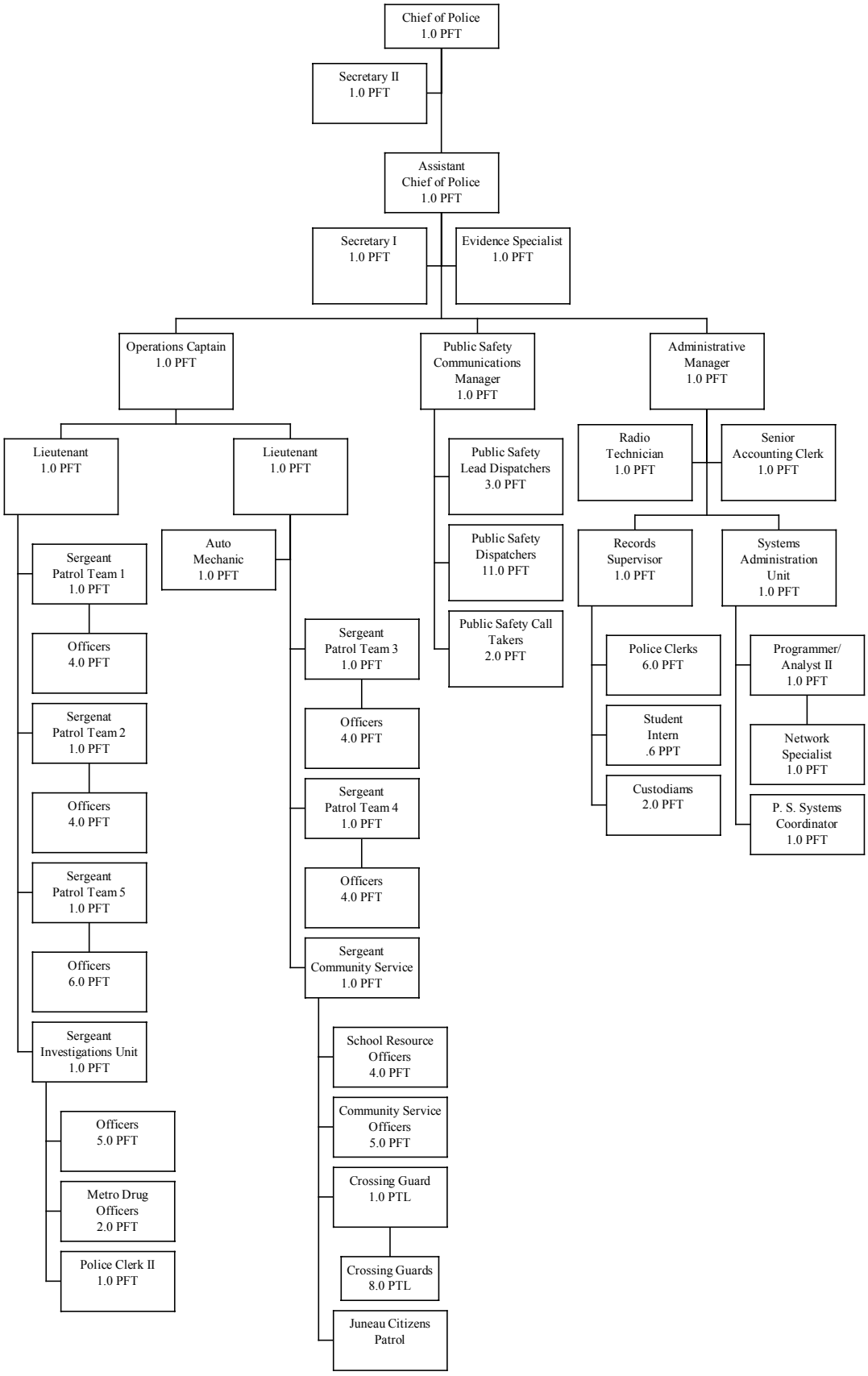
System Admin/E-911

Community Work Service Program

Animal Control

POLICE DEPARTMENT

STAFFING ORGANIZATION CHART



POLICE DEPARTMENT

STAFFING DETAIL

	FY03 Adopted		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Administration:						
Chief	1.00	$ 92,600	1.00	$ 95,000	1.00	$ 90,500
Assistant Chief	1.00	75,000	1.00	76,500	1.00	81,000
Administrative Manager	1.00	65,300	1.00	65,700	1.00	65,100
Secretary II	1.00	34,600	1.00	35,900	1.00	38,900
Evid/Prop Specialist	1.00	43,800	1.00	44,400	1.00	44,400
Building Custodians	2.00	59,500	2.00	61,500	2.00	61,600
Public Safety Comm Tech	1.00	51,500	1.00	51,700	1.00	51,700
Public Safety Systems Coordinator (1)	1.00	42,800	1.00	43,800	-	-
Programmer/Analyst	0.50	27,900	0.50	29,000	0.50	29,900
Network Specialist	-	-	-	-	1.00	53,700
Senior Accounting Clerk	1.00	39,700	1.00	39,800	1.00	34,800
Overtime	-	21,100	-	17,600	-	16,400
Shift Differential	-	-	-	-	-	3,900
Benefits	-	193,800	-	204,100	-	208,400
Vacancy Factor	-	(6,800)	-	(7,000)	-	(7,700)
Total	**10.50**	**740,800**	**10.50**	**758,000**	**10.50**	**772,600**
Patrol:						
Captain	1.00	69,300	1.00	70,100	1.00	73,700
Lieutenant	2.00	142,600	2.00	143,200	2.00	143,200
Sergeant (3)	4.00	262,300	4.00	274,100	5.00	345,900
Officers (2)	26.00	1,413,300	26.00	1,530,100	24.00	1,421,000
Secretary I	1.00	30,300	1.00	31,400	1.00	33,500
Overtime	-	275,600	-	291,300	-	397,900
Benefits	-	672,200	-	721,800	-	720,500
Vacancy Factor	-	(28,100)	-	(29,300)	-	(30,100)
Total before increments	**34.00**	**2,837,500**	**34.00**	**3,032,700**	**33.00**	**3,105,600**
Increments:						
Officers	-	-	2.00	50,300	2.00	50,000
Officers	-	-	-	-	-	11,500
Overtime	-	-	-	5,200	-	17,200
Benefits	-	-	-	19,200	-	25,400
Total after increments	**34.00**	**$ 2,837,500**	**36.00**	**$ 3,107,400**	**35.00**	**$ 3,209,700**
Investigation:						
Sergeant	1.00	$ 69,500	1.00	$ 71,900	1.00	$ 71,900
Investigators	5.00	308,200	5.00	320,000	5.00	311,500
Overtime	-	39,100	-	40,400	-	37,800
Benefits	-	125,200	-	130,000	-	126,800
Vacancy Factor	-	(5,400)	-	(5,700)	-	(5,500)
Total	**6.00**	**536,600**	**6.00**	**556,600**	**6.00**	**542,500**

NO CHANGE FROM THE REVISED BUDGET

STAFFING DETAIL, CONTINUED

	FY03 Adopted		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Metro Drug:						
Sergeant (3)	1.00	69,500	1.00	71,900	-	-
Officer (2)	1.00	65,200	1.00	67,400	2.00	126,300
Secretary I	1.00	41,500	1.00	43,000	1.00	43,000
Overtime	-	24,500	-	25,100	-	22,200
Benefits	-	61,200	-	63,400	-	60,200
Vacancy Factor	-	(2,600)	-	(2,700)	-	(2,500)
Total	**3.00**	**259,300**	**3.00**	**268,100**	**3.00**	**249,200**
Communications:						
Police Dispatchers	15.00	652,900	15.00	691,900	15.00	698,200
Public Safety Comm Supv.	1.00	53,700	1.00	54,400	1.00	53,900
Overtime	-	46,600	-	49,200	-	43,500
Benefits	-	272,700	-	286,300	-	287,300
Vacancy Factor	-	(10,300)	-	(10,900)	-	(10,700)
Total	**16.00**	**1,015,600**	**16.00**	**1,070,900**	**16.00**	**1,072,200**
System Admin/Emergency 911:						
Programmer/Analyst	0.50	27,900	0.50	29,000	0.50	29,900
E911 Coordinator	1.00	44,400	1.00	45,600	-	-
Public Safety Systems Coordinator (1)	-	-	-	-	1.00	52,000
Overtime	-	7,600	-	6,500	-	6,800
Benefits	-	28,200	-	29,700	-	30,900
Vacancy Factor	-	(1,100)	-	(1,100)	-	(500)
Total	**1.50**	**107,000**	**1.50**	**109,700**	**1.50**	**119,100**
Records & Identification:						
Police Records Supervisor	1.00	49,300	1.00	46,800	1.00	47,400
Police Clerk	6.00	198,100	6.00	202,300	6.00	202,800
Clerical Assistant	0.60	9,700	0.60	9,700	0.60	9,700
Overtime	-	8,900	-	9,000	-	8,700
Benefits	-	117,200	-	124,000	-	126,900
Vacancy Factor	-	(3,800)	-	(3,900)	-	(3,900)
Total before decrement	**7.60**	**379,400**	**7.60**	**387,900**	**7.60**	**391,600**
Decrement						
Clerical Assistant	-	-	-	-	(0.21)	(3,400)
Benefits	-	-	-	-	-	(6,600)
Total after decrement	**7.60**	**$ 379,400**	**7.60**	**$ 387,900**	**7.39**	**$ 381,600**

STAFFING DETAIL, CONTINUED

	FY03 Adopted		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Community Services:						
Sergeant	1.00	$ 63,000	1.00	$ 66,300	1.00	$ 66,400
Community Service Officers (2)	3.00	177,100	3.00	186,300	4.00	193,200
Police Officers	4.00	192,000	4.00	201,400	4.00	247,700
Commercial Passenger Vehicle Administrator	1.00	44,900	1.00	48,000	1.00	54,900
Crossing Guards	2.04	46,000	2.04	46,500	2.04	45,600
Overtime	-	32,700	-	34,400	-	33,200
Benefits	-	172,700	-	180,600	-	198,800
Vacancy Factor	-	(7,300)	-	(7,700)	-	(8,400)
Total before increment	**11.04**	**721,100**	**11.04**	**755,800**	**12.04**	**831,400**
Increment						
Crossing Guards	-	-	-	-	1.05	29,500
Benefits	-	-	-	-	-	2,700
Total after increment	**11.04**	**721,100**	**11.04**	**755,800**	**13.09**	**863,600**
Fleet:						
Automotive Mechanic	1.00	46,800	1.00	47,400	1.00	51,600
Overtime	-	1,700	-	1,700	-	1,700
Benefits	-	17,800	-	18,800	-	19,700
Vacancy Factor	-	(700)	-	(700)	-	(700)
Total	**1.00**	**65,600**	**1.00**	**67,200**	**1.00**	**72,300**
Total Budget	**90.64**	**$ 6,662,900**	**92.64**	**$ 7,081,600**	**93.48**	**$ 7,282,800**

(1) One position transferred to System Admin/Emergency 911 from Adminstration.
(2) One position transferred to Community Services and one position to Metro Drug from Patrol.
(3) One position transferred to Patrol from Metro Drug.

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

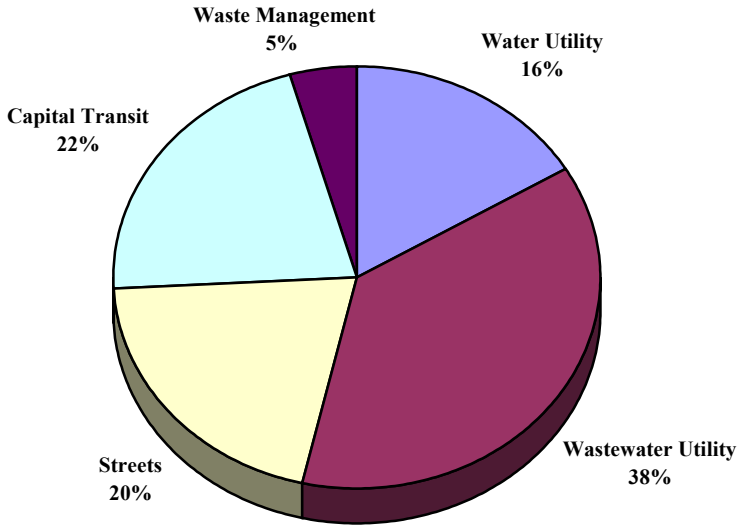
PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

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

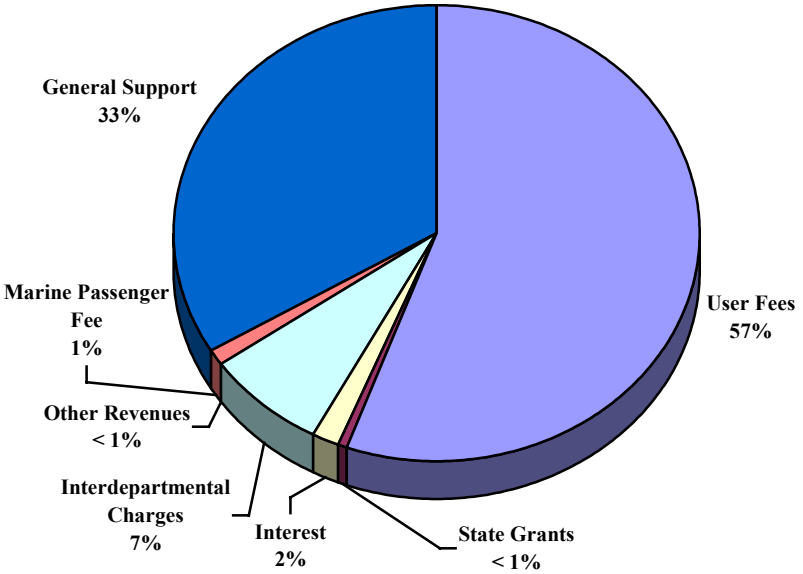
FY04 BUDGET REQUEST FOR PUBLIC WORKS ADMINISTRATION $276,800

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

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 233,500	244,000	231,200	247,300	230,600
Commodities and Services	24,900	29,900	32,300	30,200	46,200
Total Expenditures	**258,400**	**273,900**	**263,500**	**277,500**	**276,800**
FUNDING SOURCES:					
Interdepartmental Charges	**$ 257,900**	**273,900**	**263,500**	**277,500**	**276,800**
STAFFING:	**2.75**	**2.75**	**2.75**	**2.75**	**2.75**

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

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The FY04 Revised Budget is $700 (0.2%) less than the FY04 Approved Budget.

There are no significant budgetary changes.

CORE SERVICES

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Average Volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure.	3.84	3.64	3.69	3.56	3.70
Percentage Change Increase/Decrease from year to year	-	(-5.5 %)	+1.4 %	(-3.7 %)	+4 %
Cost per thousand gallons to collect, treat, distribute & store:	$2.03	$2.17	$1.99	$2.19	$2.12
Percentage change increase/Decrease to collect, treat, distribute & store water.	-	+7 %	(-9 %)	+1.8 %	(-3.3 %)
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded.	100%	100%	100%	100%	100%

CORE SERVICES, CONTINUED

NO CHANGE FROM THE REVISED BUDGET

Wastewater Utility: Collect and treat sanitary sewage.
Includes: Juneau Douglas Treatment Plant, Mendenhall Treatment Plant, Auke Bay Treatment Plant, Collections and Maintenance
Service provided to: Residents of Juneau and visitors

Key Measures:	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of treatment plant water quality tests that meet NPDES permit limits.	-	-	96.7%	99.1%	98.5%
Percentage of collection mainlines cleaned per year.	About 50%	About 50%	About 50%	About 50%	50%
Damage claim awards as a percentage of Division operating costs.	9.67%	0%	3.94%	<1%	<1%

Streets Division: Maintain and enhance safe and efficient surface transportation corridors.
Includes: Downtown and Valley Street Maintenance Shops
Service provided to: Residents of Juneau and visitors

Key Measures:	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of roadways scoring good or above on Pavement Condition Index.	34%	34%	33%	33%	34%
Percentage of paved roads compared to gravel roads.	73%	73%	74%	74%	75%
Annual maintenance cost per lane mile	$15,500	$15,400	$16,700	$19,000	$18,200

Capital Transit: Provide safe, economical public transportation.
Includes: The provision of fixed route bus service (Capital Transit) and paratransit service (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	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Annual Ridership	840,825	867,323	1,032,889	1,107,000	1,162,300
Percentage increase/decrease annual ridership	-	3%	19%	7%	5%
Percentage increase/decrease cost per passenger trip,	-	7.9%	4.8%	3%	-2%
Percentage increase/decrease annual revenues,	-	4.5%	4.9%	5.3%	5%
Percentage increase/decrease revenue per passenger	-	1.54%	-11.5%	-1.7%	0%

CORE SERVICES, CONTINUED

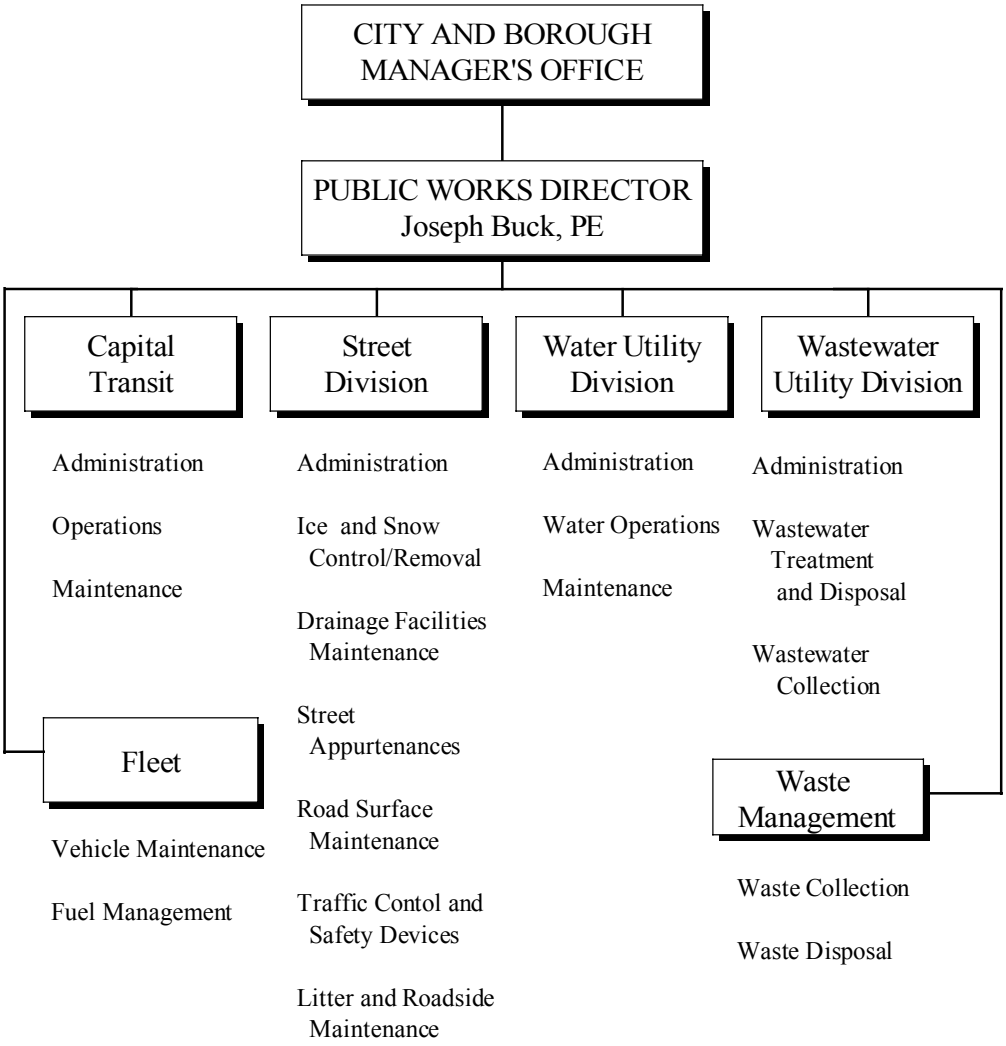
Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill.
Includes: Recycle sight at Waste Management landfill
Collections sight at Hazardous Waste Collection
Services provided to: Residents of Juneau

Key Measures:	***FY00 Actuals***	***FY01 Actuals***	***FY02 Actuals***	***FY03 Projected***	***FY04 Projected***
Pounds of waste material recycled	N/A	179,400	575,700	800,000	900,000
Percentage of increase/decrease cost per pound to recycle	N/A	-	-48%	-13%	-0.12%
Pounds of household hazardous material collected and destroyed	225,144	200,368	232,163	260,000	300,000
Average cost per pound to dispose of hazardous waste.(Cost per pound varies according to HHW material risk e.g.Acid is more costly to destroy than antifreeze.) Percentage increase/decrease per pound to dispose of HHW	N/A	Less than 1%	+14%	0%	0%
Percentage of Federal regulations violated.	0%	0%	0%	0%	0%

NO CHANGE FROM THE REVISED BUDGET

PUBLIC WORKS ADMINISTRATION

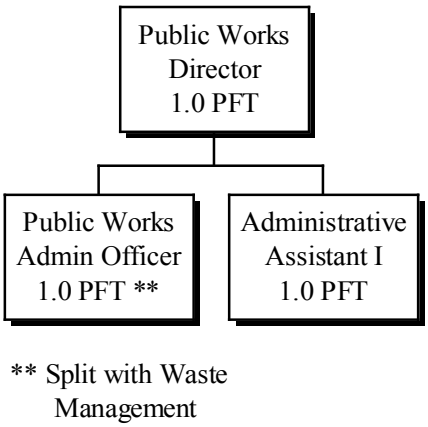
FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS ADMINISTRATION

STAFFING ORGANIZATION CHART

ADMINISTRATION



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

PUBLIC WORKS ADMINISTRATION

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Public Works Director	1.00	$ 98,900	1.00	$ 99,200	1.00	$ 88,500
Public Works Admin Officer	0.75	47,000	0.75	47,200	0.75	42,900
Secretary II	1.00	41,300	1.00	41,600	1.00	41,600
Overtime	-	200	-	200	-	200
Benefits	-	56,600	-	59,100	-	57,400
Total Budget	**2.75**	**$ 244,000**	**2.75**	**$ 247,300**	**2.75**	**$ 230,600**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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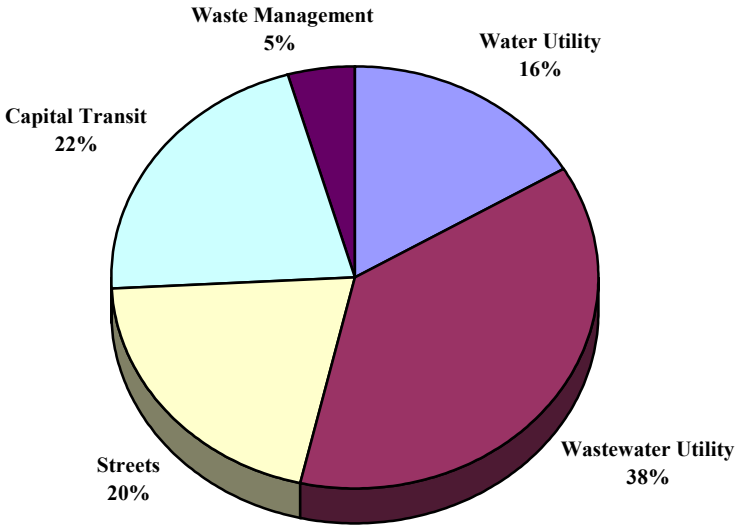
PUBLIC WORKS STREETS

MISSION STATEMENT

Public Works Streets is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR STREETS $3,389,300

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES

PUBLIC WORKS STREETS IS FULLY FUNDED BY GENERAL TAX SUPPORT

PUBLIC WORKS STREETS

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 1,435,700	1,616,700	1,528,800	1,668,900	1,666,200
Commodities and Services	1,339,600	1,728,300	1,563,600	1,731,100	1,723,100
Total Expenditures	**2,775,300**	**3,345,000**	**3,092,400**	**3,400,000**	**3,389,300**
FUNDING SOURCES:					
Support from Roaded Service Area	2,775,300	3,345,000	3,092,400	3,400,000	3,389,300
Total Funding Sources	**$ 2,775,300**	**3,345,000**	**3,092,400**	**3,400,000**	**3,389,300**
STAFFING	**23.00**	**23.00**	**23.00**	**23.00**	**23.00**

Public Works' Street Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

Changes from the FY04 Revised Budget to the FY04 Adopted Budget:

- Reduce overtime by $19,500. This may cause delays during storm events. Plowing will take longer; snow removal will occur less often and most likely in-between snow events. Rather than fix problems immediately, response may include barricading for short term until work can be preformed on regular schedules. Schedules may change to cover weekends and holiday spreading resources thinner. Downtown trash removal service will be reduced to 5 days/week in summer or less (from 6 days).
- Additional reductions in various commodities and services line items of $6,500.

The Public Works Streets Division's FY04 Revised Budget represents an increase of $15,300 (0.5%) from the FY04 Approved budget.

The significant budgetary change is:

- Personnel services increased $16,800 (1.0%) due to step increases and increased health and workers' compensation costs.

THIS PORTION OF THE BUDGET HIGHLIGHT HAS NOT BEEN REVISED FOR THE ADOPTED BUDGET

PUBLIC WORKS STREETS

CORE SERVICES

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

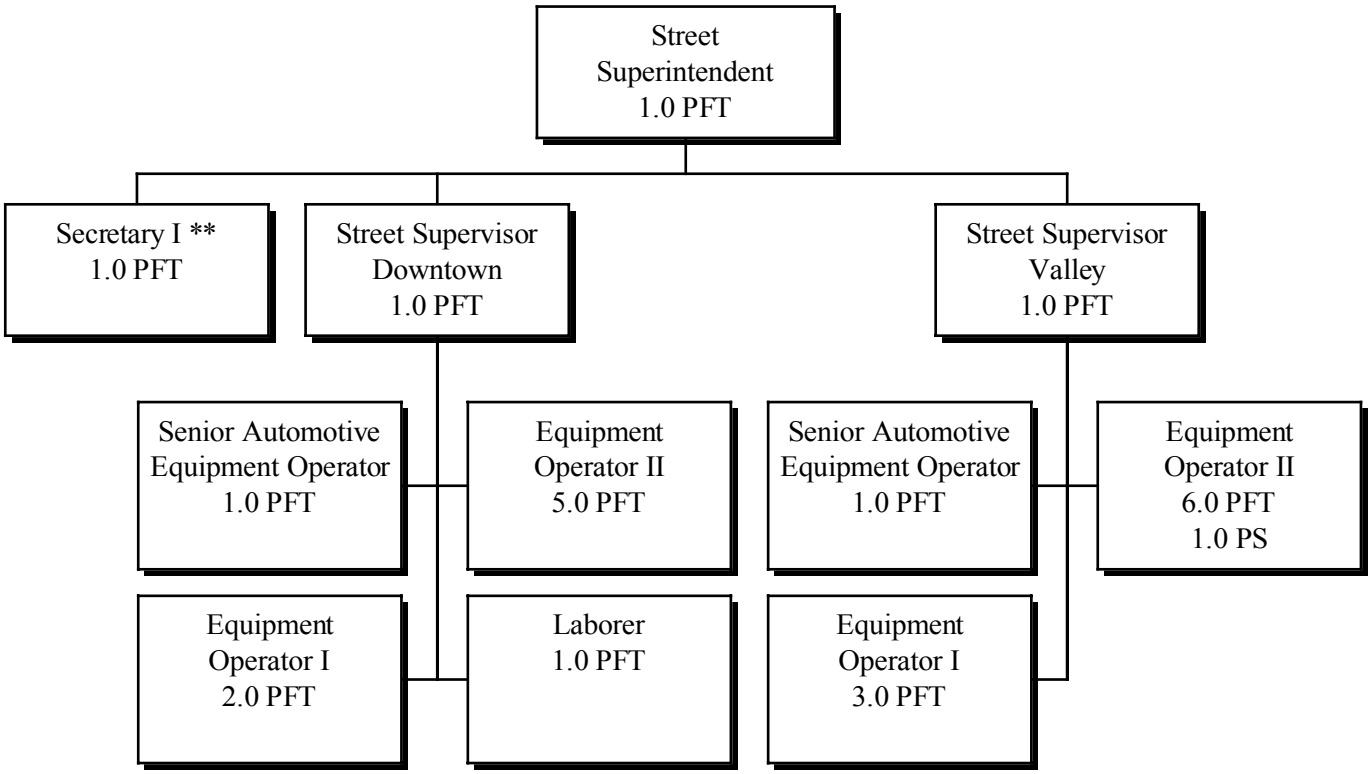
Streets Division: Maintain and enhance safe and efficient surface transportation corridors.
Includes: Downtown and Valley Street Maintenance Shops
Service provided to: Residents of Juneau and visitors

Key Measures:	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Percentage of roadways scoring good or above on Pavement Condition Index.	34%	34%	33%	33%	34%
Percentage of paved roads compared to gravel roads.	73%	73%	74%	74%	75%
Annual maintenance cost per lane mile	$15,500	$15,400	$16,700	$19,000	$18,200

NO CHANGE FROM THE REVISED BUDGET

PUBLIC WORKS STREETS

STAFFING ORGANIZATION CHART



** Split with Fleet

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

PUBLIC WORKS STREETS

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Streets Superintendent	1.00	$ 67,300	1.00	$ 69,800	1.00	$ 72,100
Streets Maintenance Supervisor	2.00	118,400	2.00	121,200	2.00	121,100
Sr. Automotive Equip Operator	2.00	103,500	2.00	105,600	2.00	105,600
Automotive Equipment Operator	11.50	507,800	11.50	519,900	11.50	533,000
Asst. Automotive Equip Operator	4.00	159,500	4.00	165,400	4.00	163,300
Laborer	2.00	59,400	2.00	61,600	1.00	31,700
Secretary I	0.50	17,200	0.50	17,500	0.50	17,500
Equipment Operator in Training	-	-	-	-	1.00	31,300
Snow Removal Temporaries	-	47,100	-	47,300	-	47,300
Work Force	-	52,400	-	53,100	-	48,100
Overtime	-	79,500	-	79,500	-	62,700
Benefits	-	420,900	-	444,900	-	449,500
Vacancy Factor	-	(16,300)	-	(16,900)	-	(16,800)
Total Budget	**23.00**	**$ 1,616,700**	**23.00**	**$ 1,668,900**	**23.00**	**$ 1,666,400**

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

Hotel Tax
Tobacco Excise Tax
Sales Tax
Port Development
Pass Through Grants
Library Minor Contributions
Marine Passenger Fee

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	$ 10,900	5,900	5,600	6,000	5,900
Interdepartmental Charges	6,800	7,700	7,700	7,900	7,900
Support to Visitor Services:					
Centennial Hall	434,400	374,800	374,800	402,800	402,800
Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	579,200	505,000	505,000	537,000	537,000
Total Expenditures	**1,031,300**	**893,400**	**893,100**	**953,700**	**953,600**
FUNDING SOURCES:					
Hotel Tax Revenue	926,600	940,000	930,900	955,000	945,000
Fund Balance (To) From	104,700	(46,600)	(37,800)	(1,300)	8,600
Total Funding Sources	**$ 1,031,300**	**893,400**	**893,100**	**953,700**	**953,600**
FUND BALANCE	**$ (14,900)**	**31,700**	**22,900**	**24,200**	**14,300**

TOBACCO EXCISE TAX FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	$ 2,300	2,700	2,600	2,700	2,700
Interdepartmental Charges	-	-	2,000	-	2,000
Support to:					
Social Services Block Grants	-	215,000	215,000	65,000	65,000
Bartlett Regional Hospital	228,100	239,500	239,500	251,500	245,500
Total Expenditures	**230,400**	**457,200**	**459,100**	**319,200**	**315,200**
FUNDING SOURCES:					
Tobacco Excise Tax	292,800	306,500	302,200	315,700	309,000
Fund Balance (To) From	(62,400)	150,700	156,900	3,500	6,200
Total Funding Sources	**$ 230,400**	**457,200**	**459,100**	**319,200**	**315,200**
FUND BALANCE	**$ 169,400**	**18,700**	**12,500**	**9,000**	**6,300**

NO CHANGE FROM THE REVISED BUDGET

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	$ 329,500	387,900	380,300	396,000	392,600
Interdepartmental Charges	310,600	281,700	281,700	287,500	287,500
Support to:					
Debt Service	348,300	293,500	293,500	293,100	293,100
General Fund - Areawide	15,578,400	15,981,000	15,981,000	14,903,600	13,627,800
Areawide Capital Projects	16,906,500	12,156,200	12,156,200	12,525,000	12,020,000
Fire Service Area	-	175,000	175,000	175,000	175,000
Roaded Service Area	450,000	2,462,000	2,462,000	2,462,000	2,462,000
Liquor Sales Tax to:					
Social Services Block Grants	-	18,000	18,000	30,000	30,000
Bartlett Regional Hospital	559,900	587,900	587,900	617,300	623,300
Total Expenditures	**34,483,200**	**32,343,200**	**32,335,600**	**31,689,500**	**29,911,300**
FUNDING SOURCES:					
Sales Tax:					
General Sales - 4%	23,246,300	23,678,500	23,342,000	24,242,300	23,570,000
General Sales - 1%:					
JSD/BRH/Ice Rink	5,811,600	5,919,600	5,835,400	6,060,600	5,892,500
Liquor Sales Tax	592,500	622,700	622,700	646,800	635,000
Miscellaneous	24,000	25,000	25,000	25,000	42,900
Support from:					
General Fund	557,100	-	-	-	-
Capital Projects	-	2,500,000	2,500,000	-	-
Fund Balance (To) From	4,251,700	(402,600)	10,500	714,800	(229,100)
Total Funding Sources	**$ 34,483,200**	**32,343,200**	**32,335,600**	**31,689,500**	**29,911,300**
FUND BALANCE	**$ 6,209,100**	**6,611,700**	**6,198,600**	**5,483,800**	**6,427,700**

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Support to:					
Debt Service	$ 948,100	-	-	-	-
Port Debt Service	-	90,000	90,000	-	1,138,800
Capital Projects	1,150,000	900,000	900,000	-	125,000
Total Expenditures	**2,098,100**	**990,000**	**990,000**	**-**	**1,263,800**
FUNDING SOURCES:					
Port Tonnage Fees	234,600	-	-	-	-
Port Development Fees	1,229,900	-	1,033,800	-	1,061,200
Fund Balance (To) From	633,600	990,000	(43,800)	-	202,600
Total Funding Sources	**$ 2,098,100**	**990,000**	**990,000**	**-**	**1,263,800**
FUND BALANCE	**$ 330,400**	**(659,600)**	**374,200**	**374,200**	**171,600**

NO CHANGE FROM THE REVISED BUDGET

PASS THROUGH GRANTS FUND

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
State Shared Revenue:					
Gastineau Manor	$ 10,000	10,000	10,700	10,000	-
Wildflower Court	13,000	13,000	16,000	13,000	-
REACH, Inc.	7,400	7,400	7,300	7,400	-
Juneau Youth Services, Inc.	9,700	9,700	9,900	9,700	-
AWARE	14,100	14,100	13,900	14,100	-
Juneau Alliance for Mental Health	2,900	2,900	2,900	2,900	-
Total Expenditures	**57,100**	**57,100**	**60,700**	**57,100**	**-**
FUNDING SOURCES:					
State-Shared Revenues	57,100	57,100	60,700	57,100	-
Total Funding Sources	**$ 57,100**	**57,100**	**60,700**	**57,100**	**-**
FUND BALANCE	**-**	**-**	**-**	**-**	**-**

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

LIBRARY MINOR CONTRIBUTIONS FUND

NO CHANGE FROM THE REVISED BUDGET

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Commodities and Services	$ -	9,600	6,700	9,600	6,700
Total Expenditures	**-**	**9,600**	**6,700**	**9,600**	**6,700**
FUNDING SOURCES:					
Donations	8,300	9,600	6,700	9,600	6,700
Fund Balance (To) From	(8,300)	-	-	-	-
Total Funding Sources	**$ -**	**9,600**	**6,700**	**9,600**	**6,700**
FUND BALANCE	**$ 94,400**	**94,400**	**94,400**	**94,400**	**94,400**

MARINE PASSENGER FEE

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Support to:					
General Fund	$ 1,056,200	975,300	975,300	580,600	910,000
Roaded Service Area	441,000	541,700	541,700	534,200	625,700
Fire Service Area	46,800	59,300	59,300	61,100	60,300
Visitor Services - Juneau Convention and Visitors Bureau (JCVB) and Southeast Alaska Marketing Council	97,000	97,000	97,000	-	97,000
Capital Transit	165,000	205,000	205,000	205,000	205,000
Port Debt Service	-	-	-	-	322,200
Capital Projects	1,691,000	1,705,900	1,705,900	1,668,000	1,638,000
Total Expenditures	**3,497,000**	**3,584,200**	**3,584,200**	**3,048,900**	**3,858,200**
FUNDING SOURCES:					
Marine Passenger Fee	3,393,500	3,542,600	3,674,600	3,685,400	3,858,400
Fund Balance (To) From	103,500	41,600	(90,400)	(636,500)	(200)
Total Funding Sources	**$ 3,497,000**	**3,584,200**	**3,584,200**	**3,048,900**	**3,858,200**
FUND BALANCE	**$ 41,600**	**-**	**132,000**	**768,500**	**132,200**

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 29,358,100	32,163,100	32,191,300	32,366,800	33,665,600
Commodities & Services	23,426,500	25,159,200	26,066,700	25,102,100	26,827,300
Capital Outlay	1,258,400	1,179,700	2,087,500	1,164,000	891,800
Debt Service	2,184,800	2,311,200	2,354,400	2,309,600	2,601,000
Reserve Contribution	-	285,400	285,400	360,000	360,000
Support to Capital Projects	7,161,700	3,851,000	2,351,000	1,630,300	1,630,300
Support to Debt Service	-	37,400	37,400	-	-
Total Expenses	**63,389,500**	**64,987,000**	**65,373,700**	**62,932,800**	**65,976,000**
FUNDING SOURCES:					
User Fees	54,520,000	56,667,300	57,418,000	56,952,800	59,304,300
Rentals & Sales	2,576,000	2,538,600	2,561,500	2,548,800	2,677,800
State Grants	158,200	593,200	593,200	593,200	593,200
Federal Revenues	129,700	212,800	243,800	100,500	102,500
State Revenues	349,100	393,600	393,600	403,600	330,000
Fines & Penalties	26,700	19,000	21,500	19,000	20,300
Interest	1,016,500	868,000	945,400	868,000	865,400
Other	70,400	75,000	77,500	75,000	77,500
Support from :					
Capital Projects	2,000,000	40,400	40,400	149,400	149,400
Liquor Tax	559,900	587,900	587,900	617,300	623,300
Tobacco Tax	228,100	239,500	239,500	251,500	245,500
General Fund for bond payment	588,500	611,800	611,800	610,200	595,500
General Fund for Juneau Recovery Unit	205,700	205,700	205,700	205,700	205,700
Debt Service	-	-	-	-	4,600
Equity (To) From Fund Balance	960,700	1,934,200	1,433,900	(462,200)	181,000
Total Funding Sources	**$ 63,389,500**	**64,987,000**	**65,373,700**	**62,932,800**	**65,976,000**
STAFFING	**439.00**	**448.16**	**448.16**	**448.16**	**453.61**

NOTES

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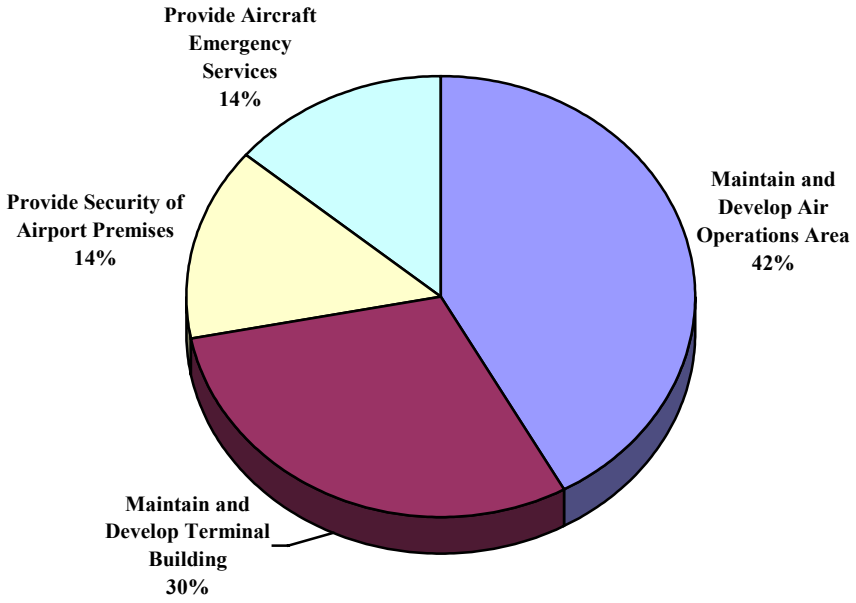
AIRPORT

MISSION STATEMENT

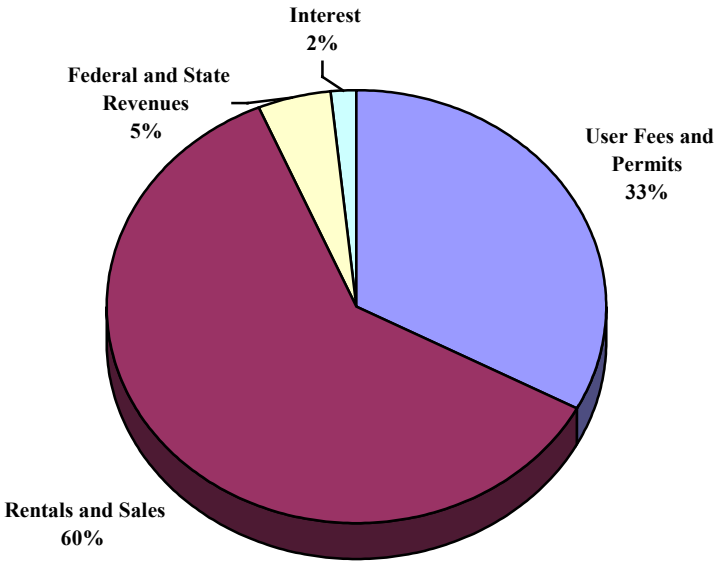
The mission of the Juneau International Airport is to operate and manage the airport facility (Juneau International Airport) for air and other services.

FY04 BUDGET REQUEST $3,908,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 1,328,900	1,502,900	1,407,400	1,556,500	1,598,400
Commodities & Services	2,128,300	2,166,300	2,324,700	2,122,500	2,140,200
Capital Outlay	46,700	52,500	44,100	15,000	10,000
Debt Service	29,800	-	-	-	-
Support to Capital Projects	142,900	40,000	40,000	-	-
Contingency	-	85,400	85,400	160,000	160,000
Total Expenses	**3,676,600**	**3,847,100**	**3,901,600**	**3,854,000**	**3,908,600**
FUNDING SOURCES:					
User Fees and Permits	1,280,600	1,260,100	1,245,600	1,260,100	1,258,300
Rentals and Sales	2,253,500	2,200,800	2,238,300	2,211,000	2,347,600
Federal Revenues	129,700	212,800	243,800	100,500	102,500
State Revenues	85,900	80,000	80,000	80,000	80,000
Fines and Penalties	10,000	5,000	7,200	5,000	6,000
Interest-Investment/Delinquencies	88,900	48,000	64,900	48,000	59,400
Support from Capital Projects	-	40,400	40,400	149,400	149,400
Equity (To) From Fund Balance	(172,000)	-	(18,600)	-	(94,600)
Total Funding Sources	**$ 3,676,600**	**3,847,100**	**3,901,600**	**3,854,000**	**3,908,600**
STAFFING	**22.50**	**22.50**	**22.50**	**22.50**	**22.50**
FUND BALANCE	**$ 1,455,000**	**1,455,000**	**1,473,600**	**1,473,600**	**1,568,200**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Juneau International Airport's, FY04 Revised Budget shows an increase of $94,600 (2.4%) over the FY04 Approved Budget for FY04.

The significant budgetary changes are:

- The events of September 11, 2001, continue to have an adverse affect on Airport businesses. For Juneau International Airport (JIA), passenger travel and operations have continued to decline since 9/11. This may continue to affect the Airport's revenues (landing fees, passenger facility charges, fuel flowage fees and concession fees) for FY04.

- The Board has established increases to some of the rates and fees at the Airport. The Board looked at rates, which had not been increased in a while, or were low when compared with comparable cities/airports. The FY04 revised revenue budget has been calculated showing increases to the daily and weekly rates in the long-term parking lot. An additional $60,000 in revenue is anticipated from this source. The Board also anticipated an additional $30,500 by increasing the rental car parking by $20 per space per month. The FY04 revised budget also figured $40,000 in employee parking revenue (to be determined) and $40,000 in off-airport rental car payments.

- Further development of airport lease land remains on hold for the Airport's Environmental Impact Study (EIS). The EIS is still in the discussion stages with the FAA. Without further development, revenues remain stagnant in this area.

BUDGET HIGHLIGHT, CONTUNUED

- JIA continues to evolve with the Transportation Security Administration's (TSA's) security changes. With the relocation of the security screening checkpoint and additional space for a second checkpoint, JNU lost $168,000 in revenue for the FSDO space that the TSA now occupies. While there is some hope that TSA will partially pay for the space and utilities they use, it is not definite. TSA-mandated closure of parking facilities plagued the Airport's parking lot revenue source as well. Some of these changes are anticipated to carry through into the FY 04 budget. Due to security mandates, the public parking lot had to be reconfigured to allow an area for taxis and shuttles to stage (instead of the front curb). This has decreased parking spaces available in the short-term lot and associated revenue. Concurrently, the parking lot concession agreement has expired. A new concessionaire and new equipment are proposed for FY 04. Further decrease in parking lot revenues is expected for FY04 due to proposed new equipment installation and the reduction from their amortized costs. FY04 parking lot revenues are anticipated to be $60,000 lower than 2002 and 2001.

- The addition of Terrorism (War) Insurance for airports is an added expense of $37,500 for FY04.

- The JIA set a goal to set aside a $200,000 reserve account through the operating budget. This reserve account was set up to put aside money for capital project matches and emergency maintenance funds. Due to the budgeted expenditures exceeding revenues for FY04, this goal has been decreased to $160,000 in FY 04. In addition to the $40,000 decrease to the reserve, it will be necessary to use $54,800 of fund balance to balance the FY04 budget. The Airport Board's desire to maintain the reserve account supercedes the Board's desire to maintain a fund balance; therefore, the Airport has chosen to use a portion of its fund balance to offset its revenue shortfall. . The reserves may then be earmarked for capital projects (possibly new terminal or expansion) or emergency maintenance if necessary. The retained earnings would only be applied to the yearend balance if the shortfall actually occurs.

- At the same time, the Airport has looked for all possible ways to cut expenses. Equipment, supplies, capital projects (funded through operations), chemicals, and travel/training were decreased in almost every cost center. A combination of these cuts, the increased revenue sources (below) and use of retained earnings contributed to the balance of the FY04 budget.

NO CHANGE FROM THE REVISED BUDGET

Long-Term Outlook

Items cut from the FY 04 budgets are not sustainable reductions. That is, these items which were cut will need to be paid for in subsequent years, which may necessitate a significant percentage increase to the budget in FY05 & FY06. It is hopeful that new revenue sources will be found in future years, such as increase land lease revenues from new development allowed through completion of the EIS. It is also likely that increases to the rates and fees structure will need to be incorporated to cover anticipated increases in the expense side of the budget.

AIRPORT

CORE SERVICES

Maintain and Develop Air Operations Area (AOA)

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

Services Provided to: Aeronautical users, traveling public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Airport runway will be 100% operational for aircraft with no missed aircraft landings due to runway conditions (within Airport's operational control). Target: 100%	100%	100%	100%	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)		-	27%	80%	93%
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%)	Not known	Est. 85%	79%	84%	87%
Meet all Airfield requirements of FAA Part 139 Airport Certification without letters of correction. Target: 0 or 100% (deduct 10% for each LOC)	90%	90%	-	70%	90%

Maintain and Develop Terminal Building

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

Services Provided to: Traveling public, Commercial aviation tenants and concessions

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Zero complaints for terminal cleanliness. Target: 0 or 100% (deduct 5% for each complaint)	unknown	unknown	95%	95%	100%
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%	96%	94%	95%	84%	99%

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICES, CONTINUED

Provide Security of Airport Premises
Includes: Facilities security and Perimeter security
Services Provided to: Traveling public, aeronautical users, airport concessions

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without Letter of Correction. Target: 100%, 10% deduction for each penalty.	60%	60%	50%	100%	100%
Meet all requirements of FAA/TSA 49 CFR 1540/1542 Security Inspections without penalty. Target: 100%, 10% deduction for each penalty	60%	100%	100%	100%	100%

Provide Aircraft Emergency Services
Includes: Aircraft Rescue and Fire Fighting (ARFF)
Services Provided to: Traveling public, aeronautical users

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Meet all ARFF requirements of FAA Part 139 Airport Certification without violation or penalty . Target 100%, deduct 10% for each violation/penalty.	80%	80%	100%	100%	100%

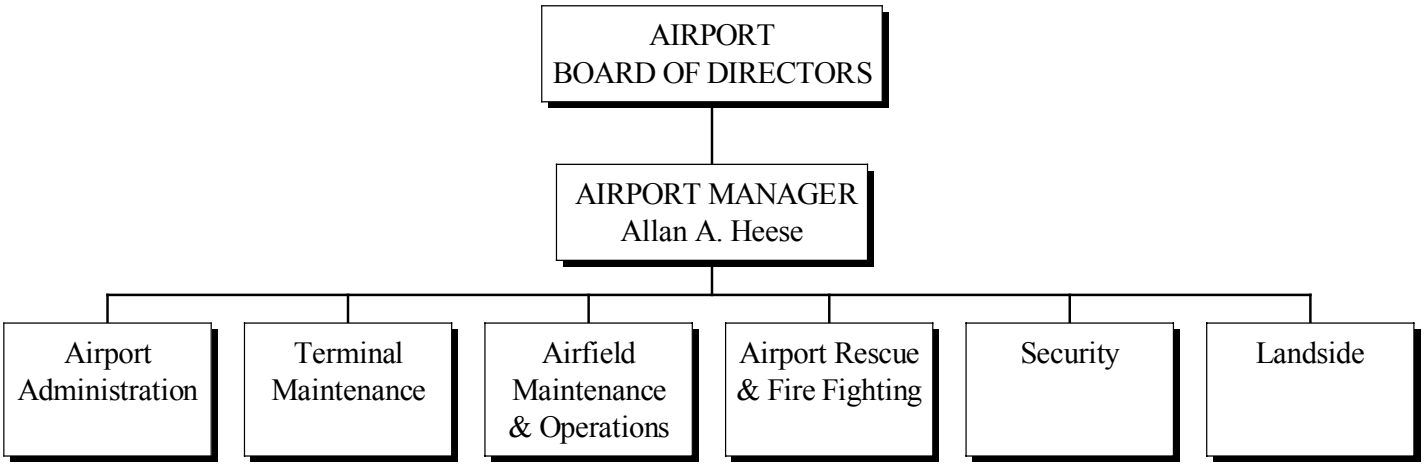
Provide a Balanced Airport Budget
Includes: Fiscal Year-end Budget Report and assessment of Rates and Charges model
Services Provided to: Traveling public, aeronautical users, City

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Rates and Charges model assessed for current budget at least 2 times per year. Target: 2 (100%)	100%	50%	50%	50%	100%
Fiscal year-end budget expenses do not exceed revenue. Target: 100%	100%	100%	100%	99%	100%

NO CHANGE FROM THE REVISED BUDGET

AIRPORT

FUNCTIONAL ORGANIZATION CHART



Airport Administration

- Supervise and Coordinate
- Revenue Production Cost Control
- Public Relations
- Planning/Staff Training

Terminal Maintenance

- Building/ Equipment Maintenance
- Janitorial

Airfield Maintenance & Operations

- Runway/ Taxiway/ Float Pond
- Equipment Maintenance
- Shop Operations and Maintenance

Airport Rescue & Fire Fighting

- Emergency Response
- Equipment Maintenance/ Testing/Training

Security

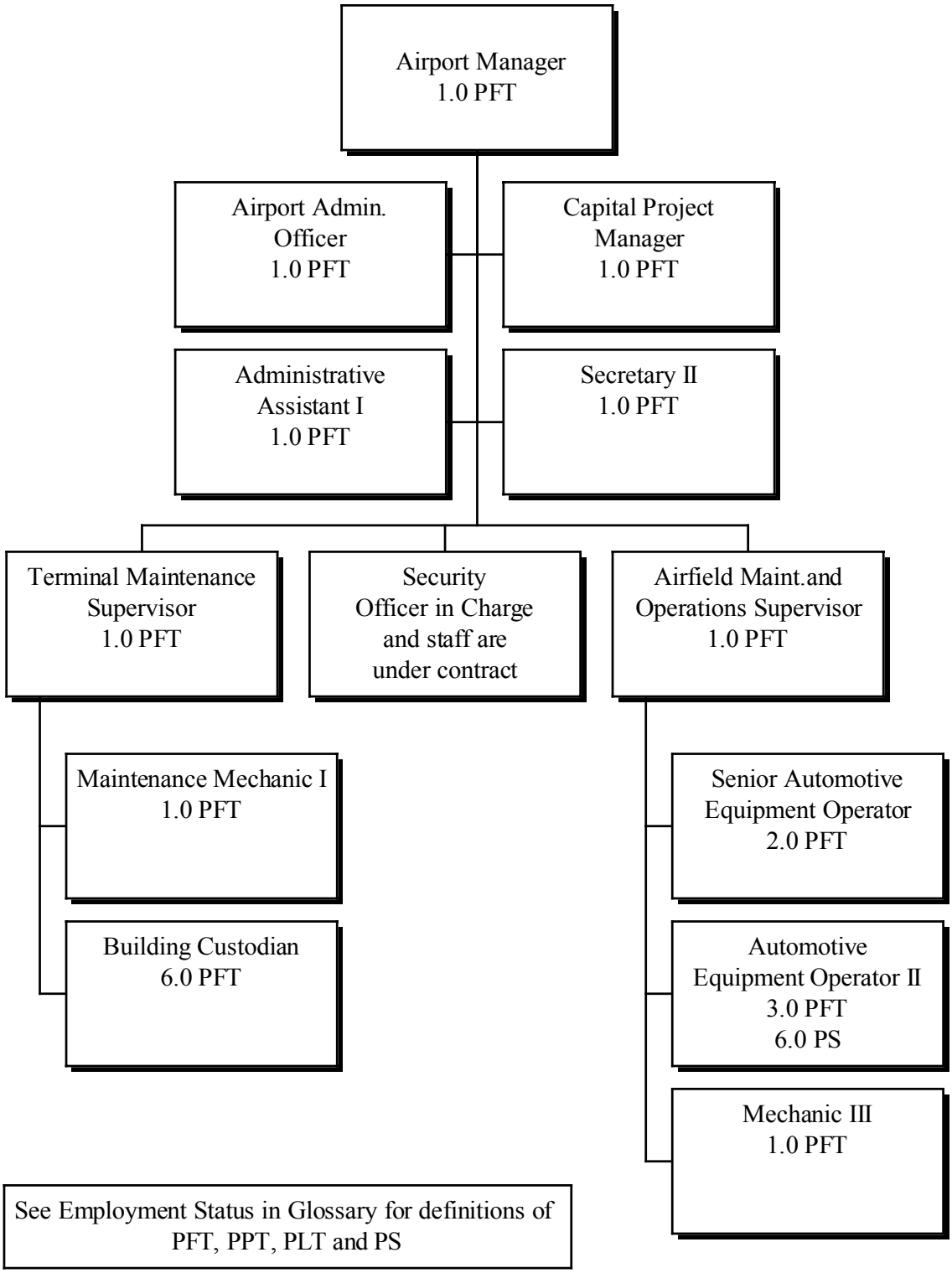
- Public Relations
- Traffic/Parking/ Road Patrol Enforcement
- Terminal Security
- Ramp/Tiedown Security

Landside

- Non-Airfield Grounds Maintenance

AIRPORT

STAFFING ORGANIZATION CHART



AIRPORT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Airport Administration:						
Airport Manager	1.00	$ 85,300	1.00	$ 88,400	1.00	$ 91,200
Airport Admin. Officer	1.00	52,000	1.00	53,900	1.00	53,900
Capital Projects Manager	1.00	50,000	1.00	51,900	1.00	51,400
Secretary II	1.00	38,900	1.00	39,800	1.00	39,800
Administrative Assistant	1.00	35,000	1.00	36,400	1.00	38,600
Overtime	-	1,000	-	1,000	-	1,000
Benefits	-	94,500	-	100,300	-	109,800
Total	**5.00**	**356,700**	**5.00**	**371,700**	**5.00**	**385,700**
Terminal Operations:						
Maintenance Mechanic III	1.00	51,500	1.00	51,700	1.00	52,800
Maintenance Mechanic I	1.00	42,300	1.00	42,700	1.00	46,200
Building Custodian	6.00	185,000	6.00	188,700	6.00	185,600
Overtime	-	3,500	-	3,500	-	3,500
Shift Differential	-	9,200	-	9,100	-	9,100
Benefits	-	129,400	-	136,900	-	148,300
Total	**8.00**	**420,900**	**8.00**	**432,600**	**8.00**	**445,500**
Airfield Maintenance:						
Airport M&O Supervisor	1.00	59,300	1.00	61,400	1.00	62,800
Asst Airport M&O Supervisor (1)	-	-	-	-	1.00	55,200
Sr. Equipment Operator (1)	2.00	105,800	2.00	107,700	1.00	46,300
Equipment Operator	5.50	233,000	5.50	238,300	5.50	239,600
Automotive Mechanic III	1.00	44,100	1.00	45,800	1.00	47,300
Shift Differential	-	17,400	-	17,500	-	17,500
Overtime	-	50,700	-	55,700	-	55,700
Benefits	-	184,300	-	195,100	-	212,100
Manpower	-	22,700	-	22,700	-	22,700
Total	**9.50**	**717,300**	**9.50**	**744,200**	**9.50**	**759,200**
Engineering Activities:						
Manpower	**-**	**8,000**	**-**	**8,000**	**-**	**8,000**
Total Budget	**22.50**	**$ 1,502,900**	**22.50**	**$ 1,556,500**	**22.50**	**$ 1,598,400**

(1) For the FY04 Revised Budget, a Senior Equipment Operator was reclassified to an Assistant Airport Maintenance and Operations Supervisor.

NO CHANGE FROM THE REVISED BUDGET

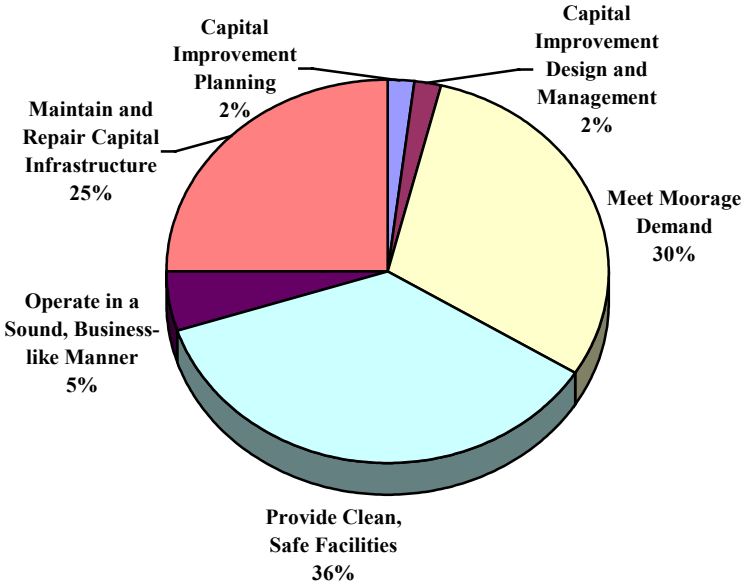
HARBORS

HARBORS MISSION STATEMENT

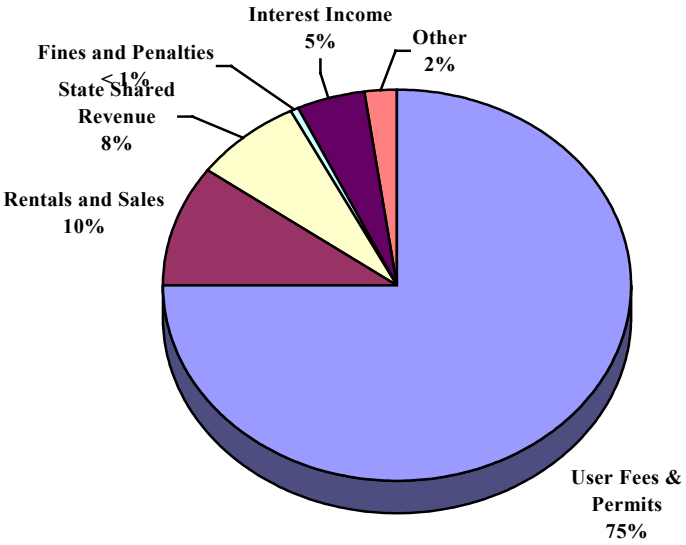
The CBJ Docks and Harbors Board exists to promote the health of the City and Borough of Juneau through the planning, development, and management, of its marine-related property and facilities on a self-supporting basis. To this end, the Board develops and provides services to promote ands accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY04 BUDGET REQUEST FOR HARBORS $1,939,200

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 735,300	770,100	909,800	780,800	938,500
Commodities and Services	629,300	991,500	798,900	1,005,800	900,700
Capital Outlay	89,200	35,000	35,000	35,000	100,000
Support to Capital Projects	521,500	-	-	-	-
Total Expenses	**1,975,300**	**1,796,600**	**1,743,700**	**1,821,600**	**1,939,200**
FUNDING SOURCES:					
User Fees and Permits	1,169,700	1,301,500	1,227,000	1,316,500	1,292,000
Rentals and Sales	156,400	168,100	157,100	168,100	164,100
State Shared Revenue	189,600	240,000	240,000	250,000	250,000
Fines and Penalties	16,700	14,000	14,300	14,000	14,300
Interest Income	101,200	73,000	105,300	73,000	97,100
Equity From Fund Balance	341,700	-	-	-	121,700
Total Funding Sources	**$ 1,975,300**	**1,796,600**	**1,743,700**	**1,821,600**	**1,939,200**
STAFFING	**10.75**	**11.45**	**11.45**	**11.45**	**14.50**
FUND BALANCE	**$ 271,000**	**271,000**	**271,000**	**271,000**	**149,300**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Harbors FY04 Revised Budget represents an increase of $117,600 (6.5%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel services are expected to increase 20% due to a new union contract and use of seasonal labor to help with deferred maintenance projects.
- Commodities and Services are expected to decrease 12% mainly through the reduction of the Board's contingency.
- Capital Outlay is expected to increase 300% due to the need for replacement of harbor vehicles and equipment.
- No material changes are expected in funding sources.

HARBORS

CORE SERVICES

Capital Improvement Planning
Includes: Port Director and Port Engineer
Services Provided to: Docks and Harbors Board

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of capital infrastructure that is reviewed by the Board for adequacy.	-	-	-	-	50%
% of capital improvement projects for which the original cost estimate is within 10% of the final cost.	-	-	-	-	95%
% of unmet user needs that are addressed by Board action	-	-	-	-	50%

Capital Improvement Design and Management
Includes: Port Director and Port Engineer
Services Provided to: Docks and Harbors Board

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
% of projects on schedule each year	-	-	-	-	95%
% of projects w/ expenditures <= appropriations each yr.	-	-	-	-	95%

Meet Moorage Demand
Includes: Harbormaster
Services Provided to: Public

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Number of vessels denied moorage.	-	-	-	-	50
Number of vessels on moorage waiting list	-	-	-	226	175

Provide Clean, Safe facilities
Includes: Port Director and Harbormaster
Services Provided to: Industry and the public.

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Number of valid complaints	-	-	-	-	25
Number of accidents	-	-	-	5	2
Number of valid compliments	-	-	-	-	100

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

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Number of billing errors.	-	-	-	-	50
% of actual revenues versus budgeted revenues	-	-	-	95%	96%
% of revenue growth	-	-	-	-	5%
Number of audit irregularities	-	-	-	2	-

NO CHANGE FROM THE REVISED BUDGET

CORE SERVICES, CONTINUED

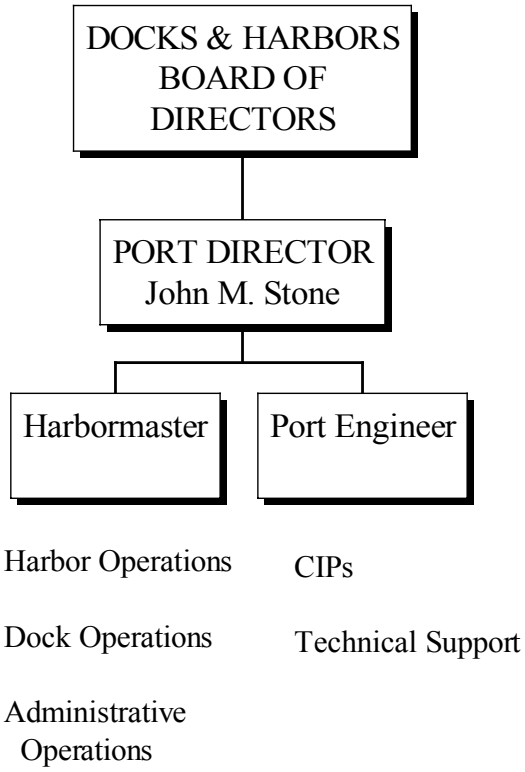
Maintain and Repair Capital Infrastructure
Includes: Port Engineer and Harbormaster
Services Provided to: Public

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
% of deferred maintenance completed	-	-	-	<10%	20%
% of repair-related complaints responded to within 24 hours	-	-	-	-	90%

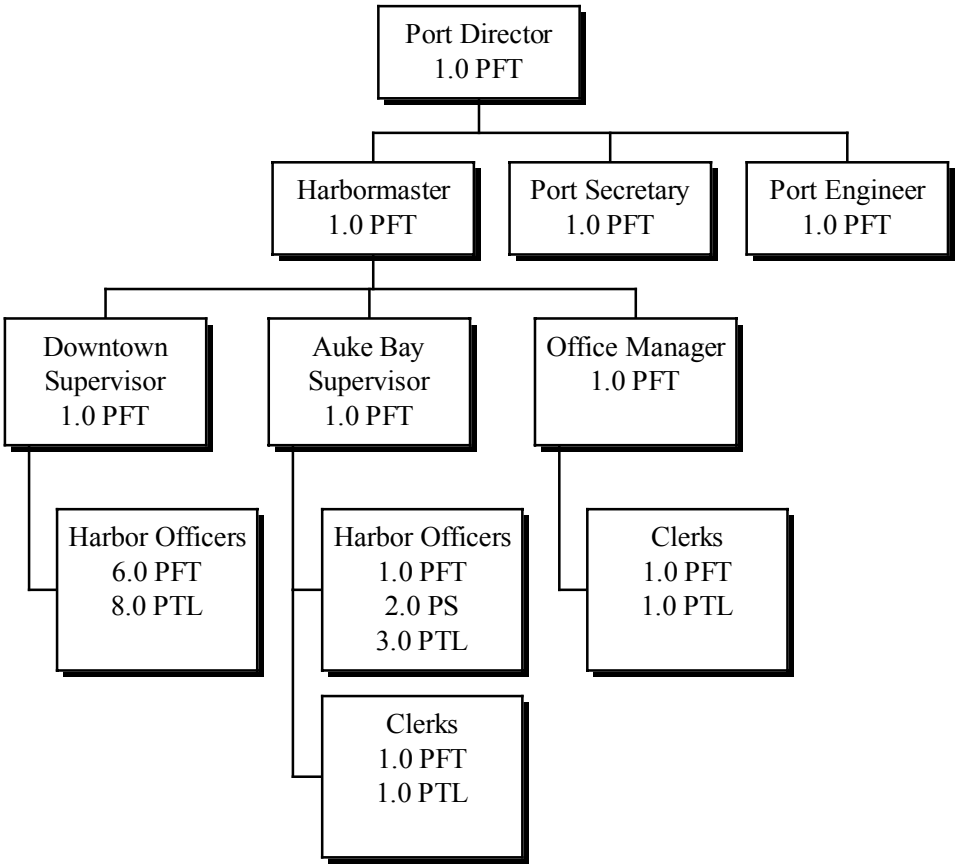
NO CHANGE FROM THE REVISED BUDGET

HARBORS

FUNCTIONAL ORGANIZATION CHART



STAFFING ORGANIZATION CHART FOR HARBORS AND DOCKS



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

HARBORS

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Harbormaster	0.95	$ 56,800	0.95	$ 57,000	0.50	$ 34,700
Office Manager	0.50	29,400	0.50	29,500	0.50	30,000
Clerk	2.50	86,700	2.50	87,100	3.00	96,700
Supervisor	1.00	58,800	1.00	59,100	1.50	86,400
Officer	6.50	305,000	6.50	307,200	8.25	390,600
Janitor	-	-	-	-	0.75	25,700
Seasonal labor	-	12,300	-	12,700	-	-
Shift Differential	-	16,700	-	16,100	-	16,700
Overtime	-	31,200	-	31,200	-	31,200
Benefits	-	173,200	-	180,900	-	226,500
Total	**11.45**	**$ 770,100**	**11.45**	**$ 780,800**	**14.50**	**$ 938,500**

NO CHANGE FROM THE REVISED BUDGET

NOTES

This page has been left for notes.

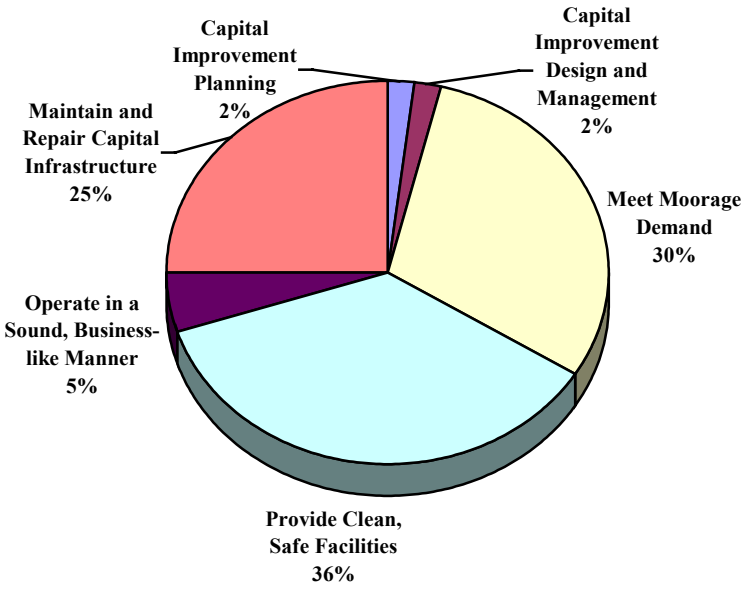
DOCKS

DOCKS MISSION STATEMENT

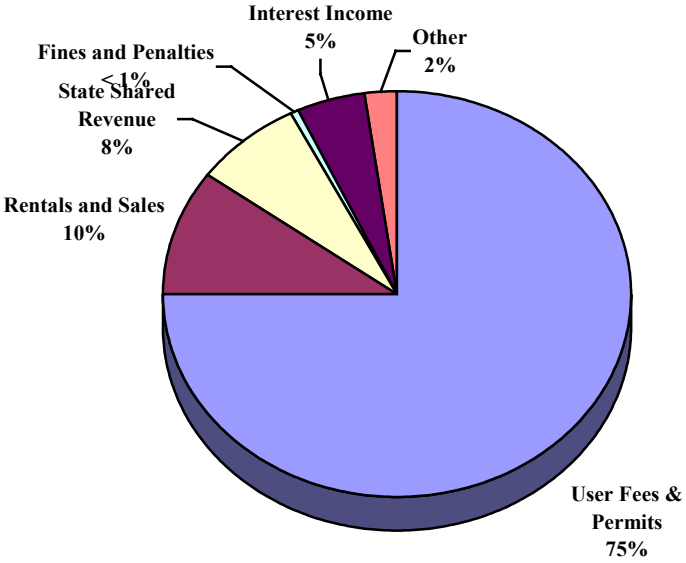
The CBJ Docks and Harbors Board exists to promote the health of the City & Borough of Juneau through the planning, development, and management, of its marine-related property and facilities on a self-supporting basis. To this end, the Board develops and provides services to promote ands accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY04 BUDGET REQUEST FOR DOCKS $1,141,300

CORE SERVICES COMBINED FOR HARBORS AND DOCKS



FUNDING SOURCES COMBINED FOR HARBORS AND DOCKS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 466,400	465,900	347,500	473,800	523,100
Commodities and Services	294,400	459,800	371,800	453,900	593,200
Capital Outlay	14,300	25,000	15,000	25,000	25,000
Support to Capital Projects	475,000	-	-	-	-
Total Expenses	**1,250,100**	**950,700**	**734,300**	**952,700**	**1,141,300**
FUNDING SOURCES:					
User Fees and Permits	787,200	642,000	1,217,800	644,000	1,192,000
Rentals	166,100	169,700	166,100	169,700	166,100
Interest	73,200	64,000	65,000	64,000	59,400
Other	70,400	75,000	77,500	75,000	77,500
Equity From (To) Fund Balance	153,200	-	(792,100)	-	(353,700)
Total Funding Sources	**$ 1,250,100**	**950,700**	**734,300**	**952,700**	**1,141,300**
STAFFING	**5.75**	**5.55**	**5.55**	**5.55**	**7.75**
FUND BALANCE	**$ 359,000**	**359,000**	**1,151,100**	**1,151,100**	**1,504,800**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Harbors FY04 Revised Budget represents an increase of $188,600 (19.8%) from the FY04 Approved Budget.

The significant budgetary changes include:

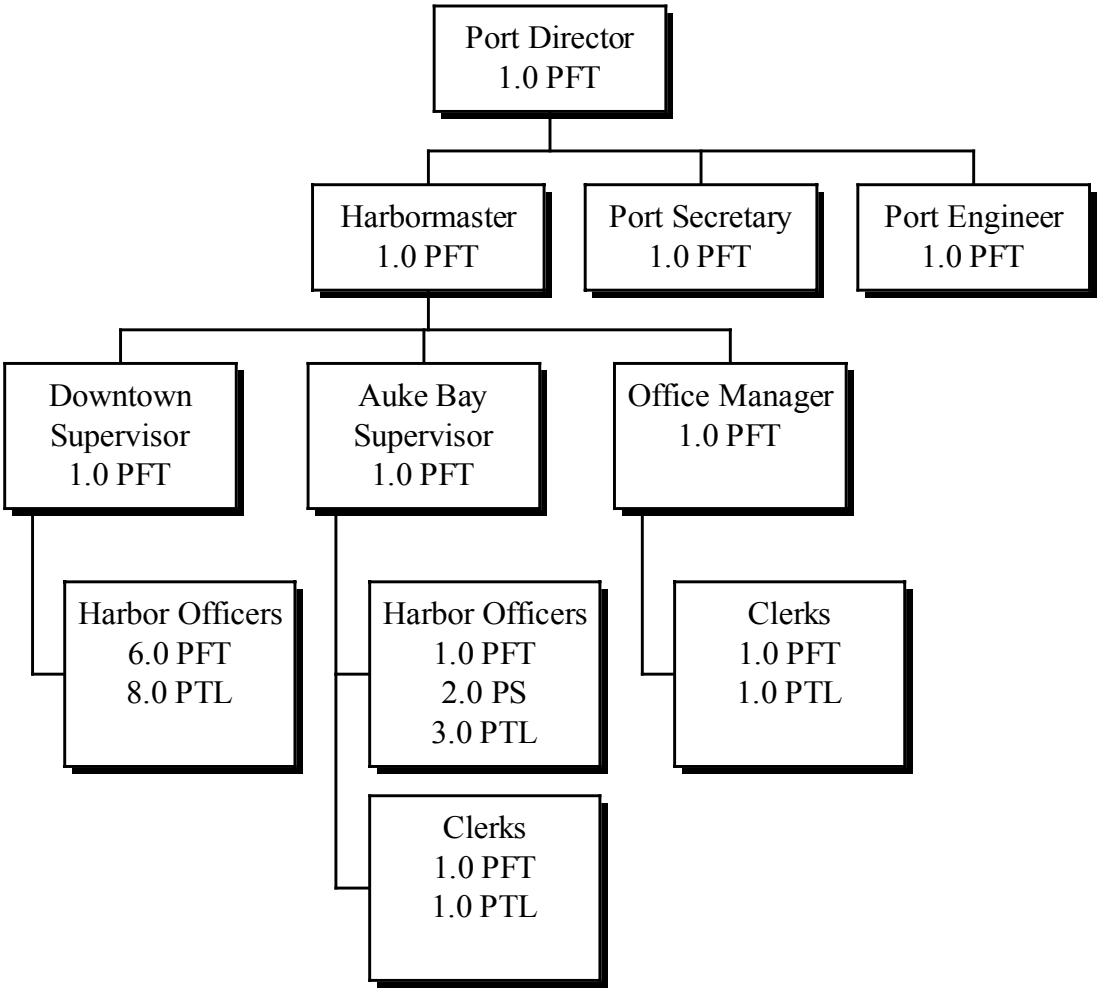
- Personnel services are expected to increase 10% due to a new union contract and increased use of seasonal labor to meet the requirements of CBJ's Port Security Plan.
- Funding sources are increasing by 57% ($500,000) due to the imposition of a new user fee assessed against cruise ships for the express purpose of dock maintenance projects.

CORE SERVICES

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

DOCKS

STAFFING ORGANIZATION CHART



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

DOCKS

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Operations:						
Port Director	1.00	$ 87,400	1.00	$ 87,900	1.00	$ 95,000
Harbormaster	0.05	3,000	0.05	3,000	0.50	34,600
Office Manager	0.50	29,400	0.50	29,500	0.50	30,000
Supervisor	-	-	-	-	0.50	26,500
Officer	4.00	197,900	4.00	199,600	4.00	152,400
Janitor	-	-	-	-	0.25	8,600
Secretary	-	-	-	-	1.00	46,700
Seasonal Labor	-	31,600	-	31,600	-	-
Shift Differential	-	200	-	200	-	200
Overtime	-	11,400	-	12,200	-	11,400
Benefits	-	105,000	-	109,800	-	117,700
Total	**5.55**	**465,900**	**5.55**	**473,800**	**7.75**	**523,100**

NO CHANGE FROM THE REVISED BUDGET

HOSPITAL

MISSION STATEMENT

Bartlett Regional Hospital is committed to providing Primary Health Care and Health Education to the people and communities of Northern Southeast Alaska in a manner which:

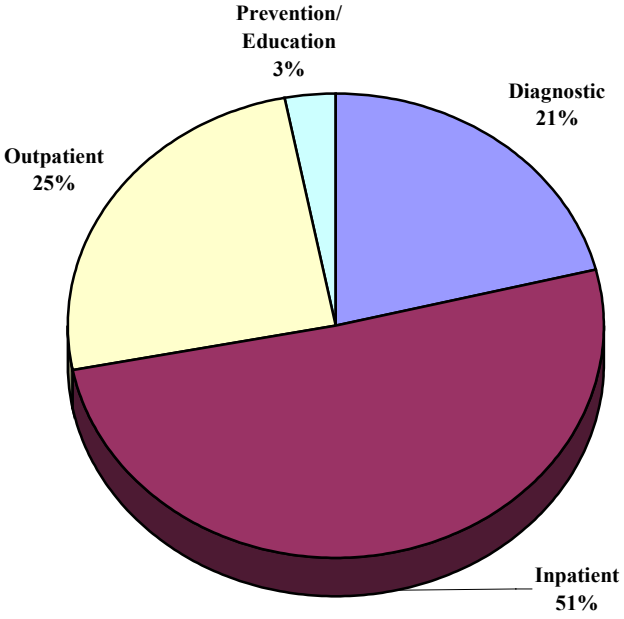
* Improves the overall health of each community;
* Emphasizes patient dignity;
* Makes the best use of the available resources; and
* Is recognized for excellence.

We want to make sure that the people and communities of Northern Southeast Alaska can depend on Bartlett Regional Hospital for their health care needs.

Our success in this mission will be measured by customer, community, and employee satisfaction; and by financial viability. (Adopted June 23,1992)

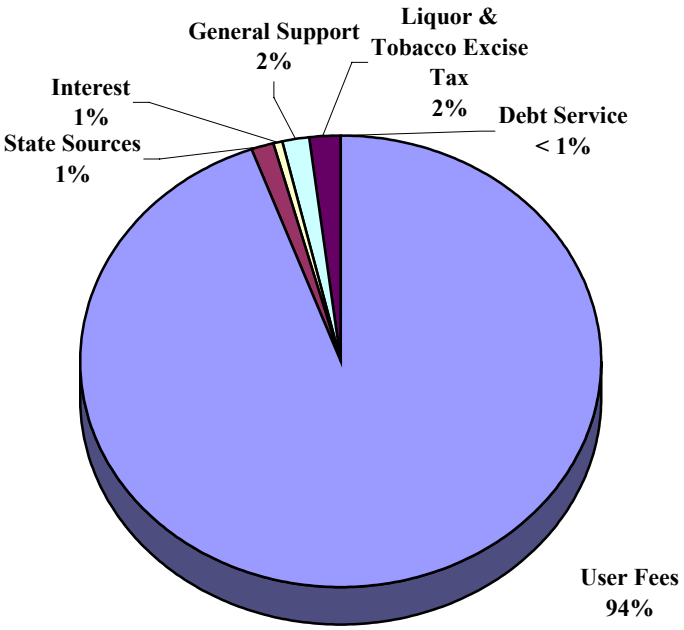
FY04 BUDGET REQUEST $49,223,900

CORE SERVICES



HOSPITAL

FUNDING SOURCES



See the Glossary for definitions of terms.

HOSPITAL

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 23,562,400	25,764,100	25,975,300	25,764,100	26,819,900
Commodities and Services	16,919,300	17,156,400	18,213,400	17,157,800	18,650,800
Capital Outlay	1,061,100	788,000	1,729,400	788,000	463,000
Debt Service	1,734,300	1,752,000	1,796,100	1,748,100	1,790,200
Support to Capital Projects	1,014,000	1,500,000	-	1,500,000	1,500,000
Support to Debt Service	-	37,400	37,400	-	-
Total Expenses	**44,291,100**	**46,997,900**	**47,751,600**	**46,958,000**	**49,223,900**
FUNDING SOURCES:					
User Fees	42,941,100	45,088,100	45,164,000	45,088,100	46,771,000
State Grants	158,200	593,200	593,200	593,200	593,200
State Shared Revenues	73,600	73,600	73,600	73,600	-
Interest	317,800	375,000	368,100	375,000	336,600
Support from:					
General Fund for bond payment	588,500	611,800	611,800	610,200	595,500
General Fund for Juneau Recovery Unit	205,700	205,700	205,700	205,700	205,700
Liquor Tax	559,900	587,900	587,900	617,300	623,300
Tobacco Excise Tax	228,100	239,500	239,500	251,500	245,500
Debt Service	-	-	-	-	4,600
Equity From (To) Fund Balance	(781,800)	(776,900)	(92,200)	(856,600)	(151,500)
Total Funding Sources	**$ 44,291,100**	**46,997,900**	**47,751,600**	**46,958,000**	**49,223,900**
STAFFING	**349.73**	**358.61**	**358.61**	**358.61**	**358.61**
FUND BALANCE	**$ 4,282,100**	**5,059,000**	**4,374,300**	**5,230,900**	**4,525,800**

BUDGET HIGHLIGHT

The FY04 Revised Budget presented is the same budget presented for FY04 Approved. The BRH Board will present their FY04 Budget to the Assembly Finance Committee in May 2003.

BUDGET HIGHLIGHT
NOT REVISED
FOR ADOPTED BUDGET

CORE SERVICES

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Joint Commission on Accredited Hospital Organizations (JCAHO) Results	-	-	-	-	-
OSHA Injuries	-	-	-	-	-
Nosocomial infection rate	-	-	-	-	-
Patient satisfaction survey	Not measured	Not measured	85.02	85.00	-
Turnover rate	-	-	-	-	-
Vacancy rate	-	-	-	-	-
Staff hours per Adjusted Patient Day (APD)	-	32.16	26.80	26.32	-
Total margin	-	3.45%	3.09%	1.50%	-
Expense per APD	-	$1364.24	$1593.15	$1657.12	-

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	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
JCAHO Results	-	-	-	-	-
Physician Recruitment	-	-	-	-	-
OSHA Injuries	-	-	-	-	-
Nosocomial infection rate	-	-	-	-	-
Patient satisfaction survey	Not measured	Not measured	85.02	85.00	-
Turnover rate	-	-	-	-	-
Vacancy rate	-	-	-	-	-
Average daily census	-	38.12	35.30	36.32	-
Staff hours per APD	-	32.16	26.80	26.32	-
Total margin	-	3.45%	3.09%	1.50%	-
Expense per APD	-	$1364.24	$1593.15	$1657.12	-

CORE SERVICES, CONTINUED

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

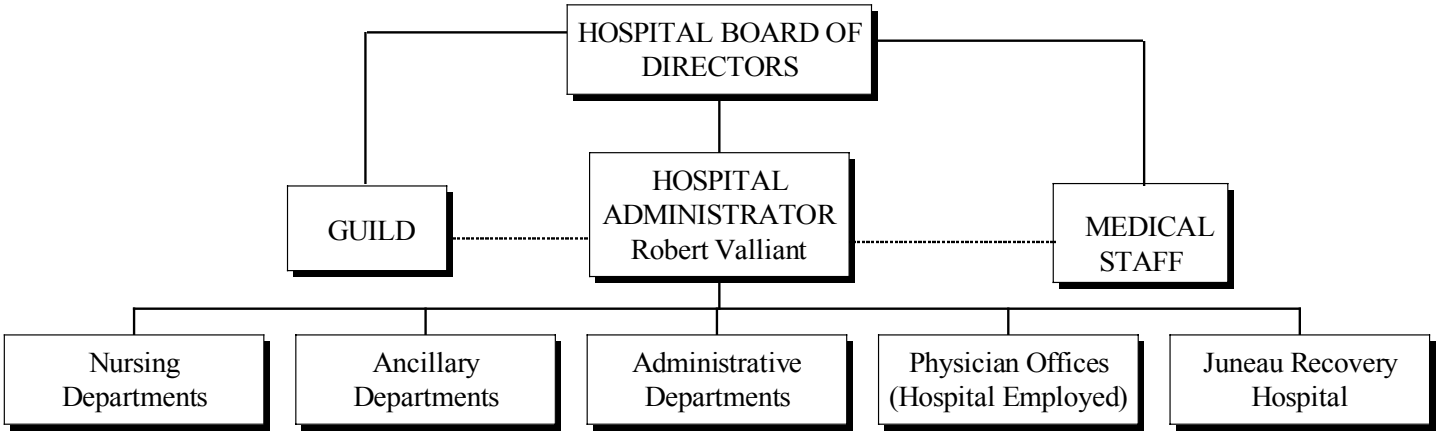
Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
JCAHO Results	-	-	-	-	-
Physician Recruitment	-	-	-	-	-
OSHA Injuries	-	-	-	-	-
Nosocomial infection rate	-	-	-	-	-
Patient satisfaction survey	Not measured	Not measured	85.02	85.00	-
Turnover rate	-	-	-	-	-
Vacancy rate	-	-	-	-	-
Staff hours per APD	-	32.16	26.80	26.32	-
Total margin	-	3.45%	3.09%	1.50%	-
Expense per APD	-	$1364.24	$1593.15	$1657.12	-

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

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Number of people participating	-	-	-	-	-

HOSPITAL

FUNCTIONAL ORGANIZATION CHART



HOSPITAL

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Hospital Employees:						
Patient Care Administrator	1.00	122,500	1.00	122,500	1.00	122,500
Human Resources Administrator	1.00	98,200	1.00	98,200	1.00	98,200
Director of Pharmacy	1.00	90,700	1.00	90,700	1.00	90,700
Director of Materials Mgmt	1.00	66,000	1.00	66,000	1.00	66,000
Director of Health Info Mgmt	1.00	63,600	1.00	63,600	1.00	63,600
Director of Social Work Services	1.00	71,600	1.00	71,600	1.00	71,600
Laboratory Manager	1.00	71,200	1.00	71,200	1.00	71,200
Radiology Manager	1.00	88,500	1.00	88,500	1.00	88,500
Facility Manager	1.00	68,400	1.00	68,400	1.00	68,400
Capital Project Manager	1.00	85,400	1.00	85,400	1.00	85,400
Information Systems Mgmt	1.00	72,700	1.00	72,700	1.00	72,700
Communications Systems Manager	1.00	63,600	1.00	63,600	1.00	63,600
Physical Rehab Manager	1.00	71,200	1.00	71,200	1.00	71,200
Dietary Assistant Manager	1.00	52,500	1.00	52,500	1.00	52,500
Patient Account Manager	1.00	78,300	1.00	78,300	1.00	78,300
Controller	1.00	86,800	1.00	86,800	1.00	86,800
OB Supervisor	0.80	55,300	0.80	55,300	0.80	55,300
Trauma Coordinator	0.30	21,000	0.30	21,000	0.30	21,000
Nurse Manager	3.50	256,300	3.50	256,300	3.50	256,300
House Supervisor	4.78	369,600	4.78	369,600	4.78	369,600
Patient Education Coordinator	1.80	127,700	1.80	127,700	1.80	127,700
House Supervisor II	1.07	81,800	1.07	81,800	1.07	81,800
Utilization Review Coordinator	2.00	134,300	2.00	134,300	2.00	134,300
Nursing System Manager	1.00	75,400	1.00	75,400	1.00	75,400
Quality / Risk Manager	1.00	67,800	1.00	67,800	1.00	67,800
Education Director	1.00	71,200	1.00	71,200	1.00	71,200
Education Coordinator	1.65	108,100	1.65	108,100	1.65	108,100
Quality Assurance Coordinator	0.81	54,900	0.81	54,900	0.81	54,900
Cardiac Rehab Care Coordinator	0.68	48,600	0.68	48,600	0.68	48,600
Clinical Info Sys Coordinator	1.00	74,000	1.00	74,000	1.00	74,000
Clinical Nurse V	5.60	386,900	5.60	386,900	5.60	386,900
Clinical Nurse IV	11.75	777,600	11.75	777,600	11.75	777,600
Clinical Nurse III	36.73	2,721,400	36.73	2,721,400	36.73	2,721,400
Clinical Nurse II	13.42	766,800	13.42	766,800	13.42	766,800
Clinical Nurse I	1.84	78,000	1.84	78,000	1.84	78,000
Licensed Practical Nurse - B	6.94	314,200	6.94	314,200	6.94	314,200
Pharmacist	3.76	355,400	3.76	355,400	3.76	355,400
Physical Therapist	5.74	355,600	5.74	355,600	5.74	355,600
Occupational Therapist	2.16	134,800	2.16	134,800	2.16	134,800
Respiratory Therapist	2.25	143,500	2.25	143,500	2.25	143,500
Respiratory Therapist Coordinator	1.07	71,900	1.07	71,900	1.07	71,900
Compliance Officer	1.00	54,800	1.00	54,800	1.00	54,800
Dietician	1.00	51,600	1.00	51,600	1.00	51,600
Accountant	1.00	50,500	1.00	50,500	1.00	50,500
Physician Office Billing Manager	1.00	66,400	1.00	66,400	1.00	66,400
Assistant Radiology Manager	1.21	110,700	1.21	110,700	1.21	110,700
Patient Access Services Sup.	1.05	51,900	1.05	51,900	1.05	51,900
Collection Supervisor	1.04	49,000	1.04	49,000	1.04	49,000
Patient Account Supervisor	1.10	55,400	1.10	55,400	1.10	55,400

STAFFING DETAIL, CONTINUED

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Hospital Employees:						
Physician Office Manager	1.99	85,700	1.99	85,700	1.99	85,700
Social Worker	1.67	93,200	1.67	93,200	1.67	93,200
Social Work Services Associate	2.50	127,700	2.50	127,700	2.50	127,700
Activities Program Coordinator	0.53	22,300	0.53	22,300	0.53	22,300
Laboratory - Med Tech II	5.04	309,100	5.04	309,100	5.04	309,100
Laboratory - Med Tech	6.83	391,800	6.83	391,800	6.83	391,800
Laboratory - Aide	0.61	19,400	0.61	19,400	0.61	19,400
Laboratory - Aide II	4.15	149,900	4.15	149,900	4.15	149,900
Histology Tech	2.05	60,300	2.05	60,300	2.05	60,300
Histology Assistant	1.01	33,300	1.01	33,300	1.01	33,300
OR - Support Tech	4.57	233,900	4.57	233,900	4.57	233,900
Therapy Aide/Clerk	2.01	61,300	2.01	61,300	2.01	61,300
Certified Nursing Asst I	2.79	265,500	2.79	265,500	2.79	265,500
Radiology / EEG Nurse	0.36	20,700	0.36	20,700	0.36	20,700
Radiology Tech III	1.19	77,200	1.19	77,200	1.19	77,200
Radiology Tech II	7.35	448,500	7.35	448,500	7.35	448,500
Nuclear Med Tech II	1.11	93,900	1.11	93,900	1.11	93,900
CT Scan Tech II	1.67	138,900	1.67	138,900	1.67	138,900
Special Imaging Coordinator	1.23	85,500	1.23	85,500	1.23	85,500
Radiology Coordinator	1.18	74,100	1.18	74,100	1.18	74,100
Ultrasound Tech II	4.10	247,400	4.10	247,400	4.10	247,400
Health Info Mgmt Tech II	2.30	80,700	2.30	80,700	2.30	80,700
Health Info Mgmt Tech I	6.80	277,600	6.80	277,600	6.80	277,600
Mental Health Assistant II	5.41	200,500	5.41	200,500	5.41	200,500
Certified Nursing Asst II	13.79	519,700	13.79	519,700	13.79	519,700
Pharmacy Tech III	1.01	42,400	1.01	42,400	1.01	42,400
Pharmacy Tech II	0.96	39,900	0.96	39,900	0.96	39,900
Pharmacy Tech I	1.66	56,000	1.66	56,000	1.66	56,000
Network Support Tech	1.08	58,200	1.08	58,200	1.08	58,200
Telecommunications Specialist	1.00	50,600	1.00	50,600	1.00	50,600
Network Administrator	2.36	164,100	2.36	164,100	2.36	164,100
Administrative Assistant	3.02	123,500	3.02	123,500	3.02	123,500
HR Asst	1.00	44,300	1.00	44,300	1.00	44,300
Administrative Clerk	3.70	108,900	3.70	108,900	3.70	108,900
HR Admin Clerk	1.00	27,500	1.00	27,500	1.00	27,500
Patient Accounts Clerk	7.79	281,000	7.79	281,000	7.79	281,000
Physician Billing Clerk	3.51	118,000	3.51	118,000	3.51	118,000
Secretary	1.00	31,000	1.00	31,000	1.00	31,000
Accounting Clerk I	1.00	36,800	1.00	36,800	1.00	36,800
Administrative Clerk II	2.05	69,600	2.05	69,600	2.05	69,600
Insurance Verification Clerk	1.49	53,700	1.49	53,700	1.49	53,700
Patient Account Services Clerk	8.54	321,400	8.54	321,400	8.54	321,400
Patient Account Services Spec	2.02	81,200	2.02	81,200	2.02	81,200
Office Receptionist	3.22	102,100	3.22	102,100	3.22	102,100
Buyer	1.50	68,500	1.50	68,500	1.50	68,500
Storeroom Clerk II	1.00	34,400	1.00	34,400	1.00	34,400
Storeroom Clerk I	1.00	31,100	1.00	31,100	1.00	31,100
Accounting Clerk II	1.00	35,900	1.00	35,900	1.00	35,900

STAFFING DETAIL, CONTINUED

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Hospital Employees:						
Unit Clerk	7.81	273,300	7.81	273,300	7.81	273,300
Surgical Support Tech	1.00	34,600	1.00	34,600	1.00	34,600
Cook	6.27	261,500	6.27	261,500	6.27	261,500
Diet Aide	9.27	307,000	9.27	307,000	9.27	307,000
Lead Security Officer	1.00	39,200	1.00	39,200	1.00	39,200
Security Officer	4.23	131,400	4.23	131,400	4.23	131,400
Lead Housekeeper	1.10	51,100	1.10	51,100	1.10	51,100
Housekeeper	15.90	504,000	15.90	504,000	15.90	504,000
Housekeeper Aide	0.28	4,000	0.28	4,000	0.28	4,000
Lead Maintenance Mechanic	1.02	61,500	1.02	61,500	1.02	61,500
Bio-Ed Tech	1.04	55,200	1.04	55,200	1.04	55,200
Maintenance Mechanic II	2.12	109,300	2.12	109,300	2.12	109,300
Maintenance Mechanic I	2.09	78,000	2.09	78,000	2.09	78,000
Adult Psychiatrist	2.00	340,200	2.00	340,200	2.00	340,200
Senior Psychiatrist	0.50	98,900	0.50	98,900	0.50	98,900
Child Psychiatrist	1.00	172,300	1.00	172,300	1.00	172,300
Benefits	-	6,091,400	-	6,091,400	-	6,091,400
Total	**327.83**	**24,104,700**	**327.83**	**24,104,700**	**327.83**	**24,104,700**
Juneau Recovery Hospital						
Nurse Manager	0.50	39,300	0.50	39,300	0.50	39,300
Nurse Supervisor	1.02	74,200	1.02	74,200	1.02	74,200
JRH Administrator	1.00	92,700	1.00	92,700	1.00	92,700
Clinical Nurse III	2.85	201,000	2.85	201,000	2.85	201,000
Clinical Nurse II	1.68	102,500	1.68	102,500	1.68	102,500
Licensed Practical Nurse-B	2.75	132,200	2.75	132,200	2.75	132,200
Substance Abuse Counselor	5.03	282,800	5.03	282,800	5.03	282,800
Activities Program Coordinator	0.40	17,500	0.40	17,500	0.40	17,500
Mental Health Clinician	1.00	61,900	1.00	61,900	1.00	61,900
Certified Nurse Asst II	2.11	78,100	2.11	78,100	2.11	78,100
Emergency Medical Technician	5.38	218,000	5.38	218,000	5.38	218,000
Administrative Assistant	1.01	44,700	1.01	44,700	1.01	44,700
Physician Billing Clerk	1.00	36,900	1.00	36,900	1.00	36,900
Administrative Clerk II	1.00	38,900	1.00	38,900	1.00	38,900
Insurance Verification Clerk II	1.00	34,800	1.00	34,800	1.00	34,800
Office Receptionist	0.50	15,200	0.50	15,200	0.50	15,200
Unit Clerk	2.05	79,500	2.05	79,500	2.05	79,500
Senior Psychiatrist	0.50	109,200	0.50	109,200	0.50	109,200
Total	**30.78**	**1,659,400**	**30.78**	**1,659,400**	**30.78**	**1,659,400**
Total Hospital Employees	**358.61**	**25,764,100**	**358.61**	**25,764,100**	**358.61**	**25,764,100**

HOSPITAL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Contract Employees:						
Administrator / CEO	1.00	180,000	1.00	180,000	1.00	180,000
Controller / CFO	1.00	114,000	1.00	114,000	1.00	114,000
Dietary Manager	1.00	60,500	1.00	60,500	1.00	60,500
Total Contract Employees	**3.00**	**354,500**	**3.00**	**354,500**	**3.00**	**354,500**
Total Budget	**361.61**	**$ 26,118,600**	**361.61**	**$ 26,118,600**	**361.61**	**$ 26,118,600**

Benefits are reported in aggregate and are not divided between Bartlett Hospital and Juneau Recovery Hospital.

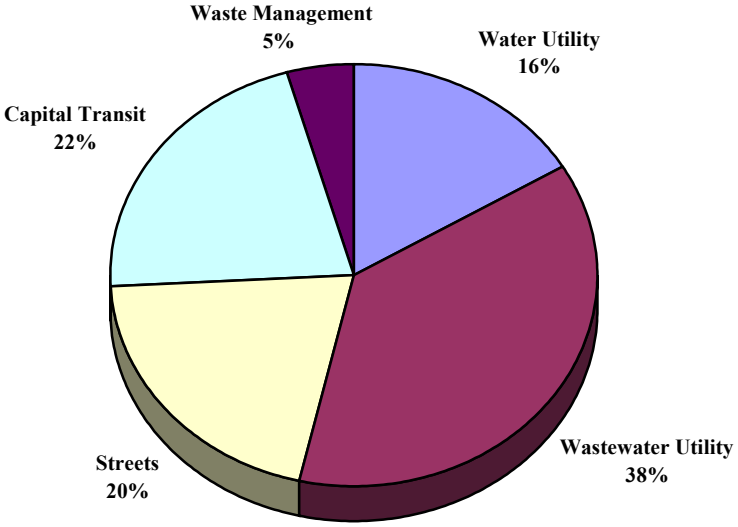
SEWER

MISSION STATEMENT

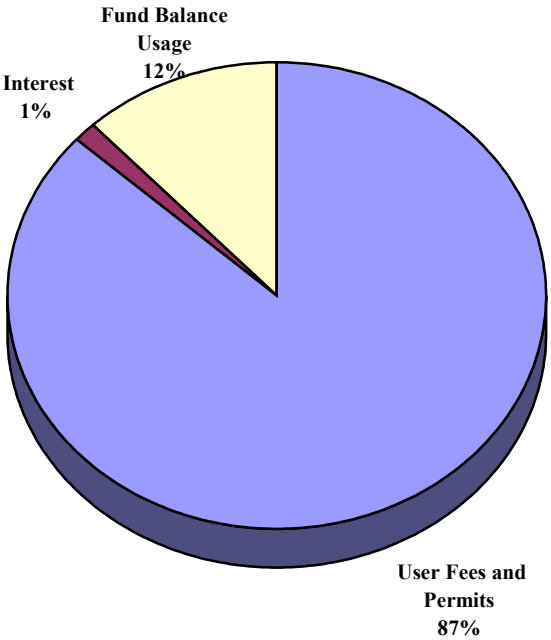
Wastewater Utility is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR WASTEWATER UTILITY $6,250,900

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

SEWER

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 2,176,000	2,510,900	2,419,000	2,601,700	2,664,800
Commodities and Services	2,111,900	2,826,800	2,804,200	2,766,000	2,758,800
Capital Outlay	30,700	239,200	224,000	261,000	253,800
Debt Service	276,300	326,000	325,100	324,100	573,500
Support to Capital Projects	3,588,000	600,000	600,000	-	-
Total Expenses	**8,182,900**	**6,502,900**	**6,372,300**	**5,952,800**	**6,250,900**
FUNDING SOURCES:					
User Fees and Permits	5,149,400	5,193,600	5,376,200	5,451,100	5,421,600
Interest	130,200	82,000	99,600	82,000	91,100
Equity From Fund Balance	2,903,300	1,227,300	896,500	419,700	738,200
Total Funding Sources	**$ 8,182,900**	**6,502,900**	**6,372,300**	**5,952,800**	**6,250,900**
STAFFING	**34.50**	**34.30**	**34.30**	**34.30**	**35.00**
FUND BALANCE	**$ 2,886,500**	**1,659,200**	**1,990,000**	**1,570,300**	**1,251,800**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Wastewater Utilities FY04 Revised Budget represents an increase of $298,100 (5.0%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Personnel Services increased $63,100 (2.4%) due in part to an overall departmental increase of 0.7 FTE. This represents a 0.2 FTE increase of a plant operator position and a 0.5 FTE increase of a utility engineer position. There were also increases in heath and workers' compensation insurance costs.

- Debt Service increased $249,400 (77.0%) for facility replacement and upgrade loans entering repayment during FY04.

SEWER

CORE SERVICES

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

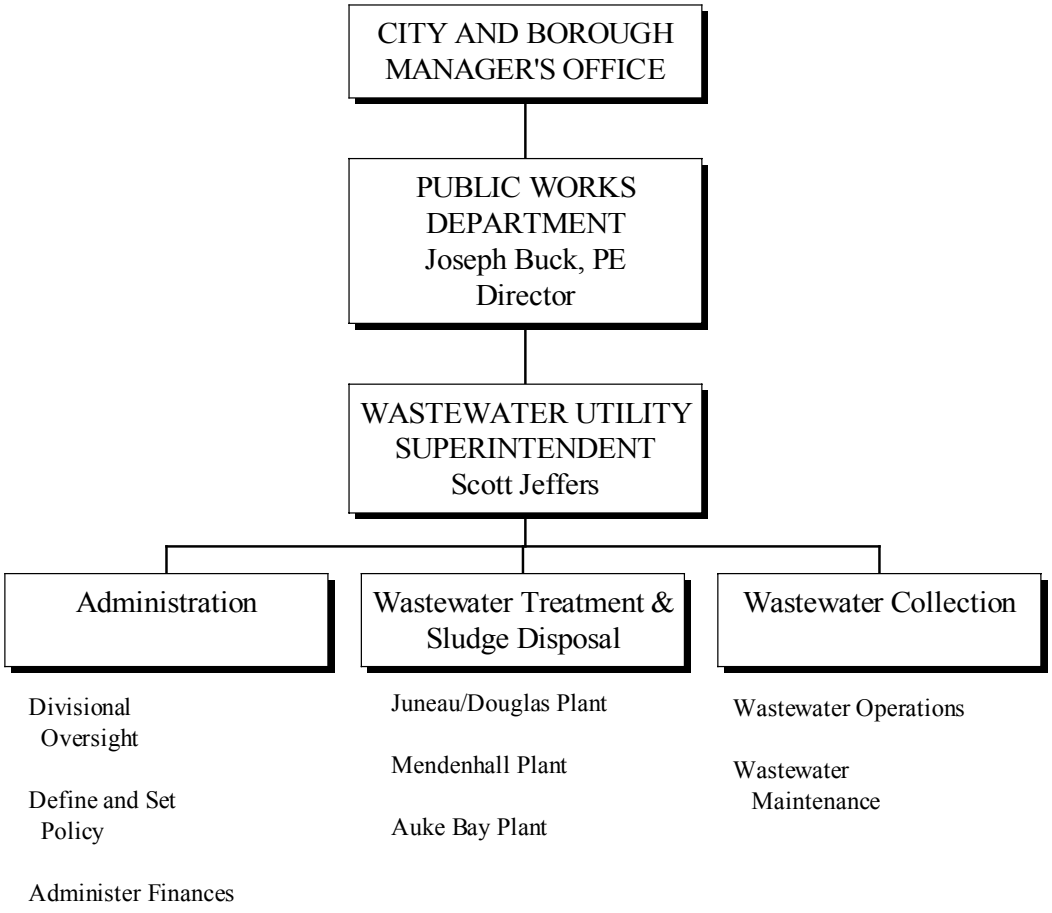
Wastewater Utility: Collect and treat sanitary sewage.
Includes: Juneau Douglas Treatment Plant, Mendenhall Treatment Plant, Auke Bay Treatment Plant, Collections and Maintenance
Service provided to: Residents of Juneau and visitors

Key Measures:	***FY00 Actuals***	***FY01 Actuals***	***FY02 Actuals***	***FY03 Projected***	***FY04 Projected***
Percentage of treatment plant water quality tests that meet NPDES permit limits.	-	-	96.7%	99.1%	98.5%
Percentage of collection mainlines cleaned per year.	About 50%	About 50%	About 50%	About 50%	50%
Damage claim awards as a percentage of Division operating costs.	9.67%	0%	3.94%	<1%	<1%

NO CHANGE FROM THE REVISED BUDGET

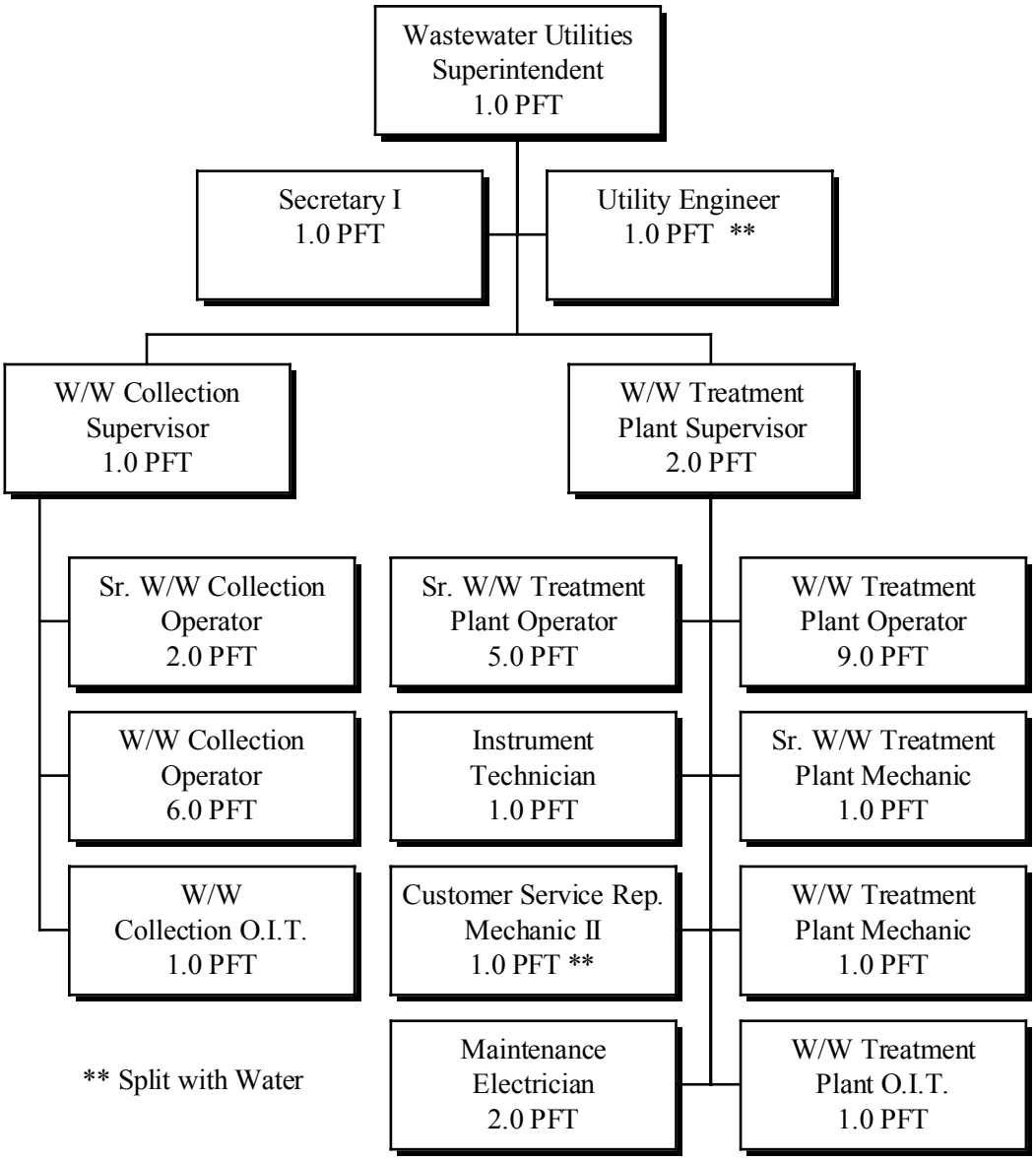
SEWER

FUNCTIONAL ORGANIZATION CHART



SEWER

STAFFING ORGANIZATION CHART



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

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Wastewater Treatment and Sludge Disposal:						
Superintendent	1.00	$ 59,300	1.00	$ 61,500	1.00	$ 74,800
Plant Supervisors	2.00	126,000	2.00	128,600	2.00	122,600
Senior Plant Operator	5.00	271,100	5.00	276,800	5.00	273,100
Plant Operator	10.80	509,000	10.80	523,200	9.00	426,400
Plant Operator In Training	1.00	30,800	1.00	32,000	1.00	32,200
Collection Supervisor	1.00	63,600	1.00	64,200	1.00	64,200
Senior Collection Operator	2.00	110,700	2.00	113,500	2.00	112,700
Collection Operator	7.00	335,900	7.00	345,800	6.00	297,100
Collection Operator In Training	1.00	40,300	1.00	41,800	1.00	34,400
Instrument Technician	1.00	48,800	1.00	50,900	1.00	50,500
Maintenance Electrician	1.00	43,700	1.00	45,300	1.00	46,800
Maintenance Mechanic II	0.50	27,500	0.50	28,200	1.00	45,200
Senior Plant Mechanic	-	-	-	-	1.00	53,900
Plant Mechanic	-	-	-	-	1.00	43,000
Utility Engineer	-	-	-	-	0.50	37,500
Sr. Water Service Representative	-	-	-	-	0.50	28,200
Secretary I	1.00	36,800	1.00	37,300	1.00	37,300
Overtime	-	109,400	-	115,400	-	115,400
Benefits	-	636,900	-	674,800	-	713,300
Vacancy Factor	-	(23,000)	-	(23,800)	-	(24,300)
Work Force	-	84,100	-	86,100	-	80,500
Total Budget	**34.30**	**$ 2,510,900**	**34.30**	**$ 2,601,600**	**35.00**	**$ 2,664,800**

NO CHANGE FROM THE REVISED BUDGET

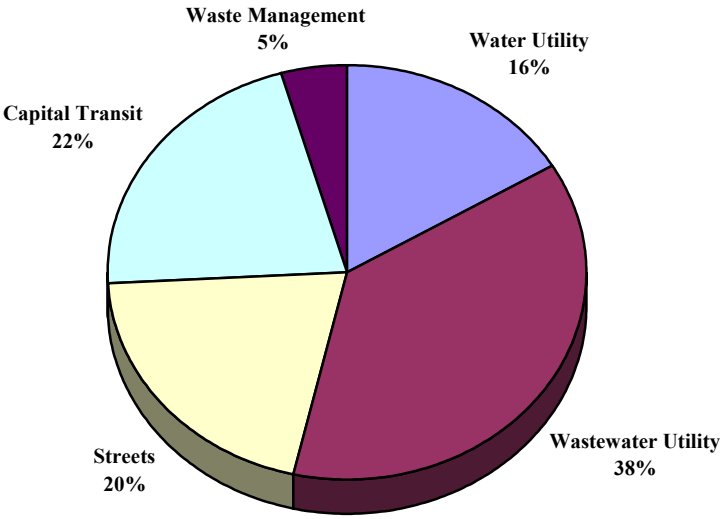
WATER

MISSION STATEMENT

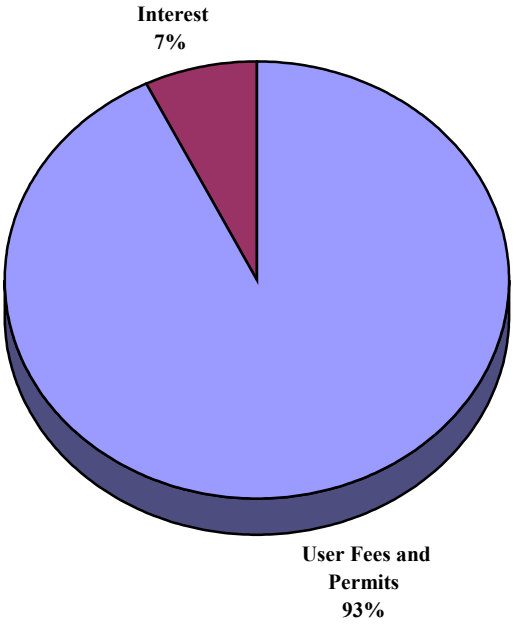
Water Utility is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR WATER UTILITY $2,758,100

CORE SERVICES
FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 1,063,100	1,120,200	1,105,900	1,160,500	1,080,800
Commodities and Services	892,800	1,053,600	1,051,700	1,090,800	1,069,700
Capital Outlay	16,400	40,000	40,000	40,000	40,000
Debt Service	144,400	233,200	233,200	237,400	237,300
Reserve Contribution	-	200,000	200,000	200,000	200,000
Support to Capital Projects	1,420,300	1,711,000	1,711,000	130,300	130,300
Total Expenses	**3,537,000**	**4,358,000**	**4,341,800**	**2,859,000**	**2,758,100**
FUNDING SOURCES:					
User Fees and Permits	2,629,800	2,647,000	2,596,900	2,658,000	2,578,900
Interest	270,800	201,000	216,500	201,000	198,000
Support from Capital Projects	2,000,000	-	-	-	-
Equity (To) From Fund Balance	(1,363,600)	1,510,000	1,528,400	-	(18,800)
Total Funding Sources	**$ 3,537,000**	**4,358,000**	**4,341,800**	**2,859,000**	**2,758,100**
STAFFING	**15.52**	**15.50**	**15.50**	**15.50**	**14.75**
FUND BALANCE	**$ 4,154,700**	**2,644,700**	**2,626,300**	**2,626,300**	**2,645,100**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Public Works Water Utility FY04 Revised Budget represents a decrease of $100,900 (3.7%) from the FY04 Approved Budget.

The significant budgetary changes include:

Total Personnel Services will decrease $79,700 (7%) from the FY04 Approved Budget to the FY04 Revised Budget. This decrease is due primarily to the Superintendent's retirement, splitting the Utility Engineer's position and the Water Service Representative's position with Wastewater. Also, 25% of the secretary's position will be shared with Waste Management.

WATER

CORE SERVICES

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

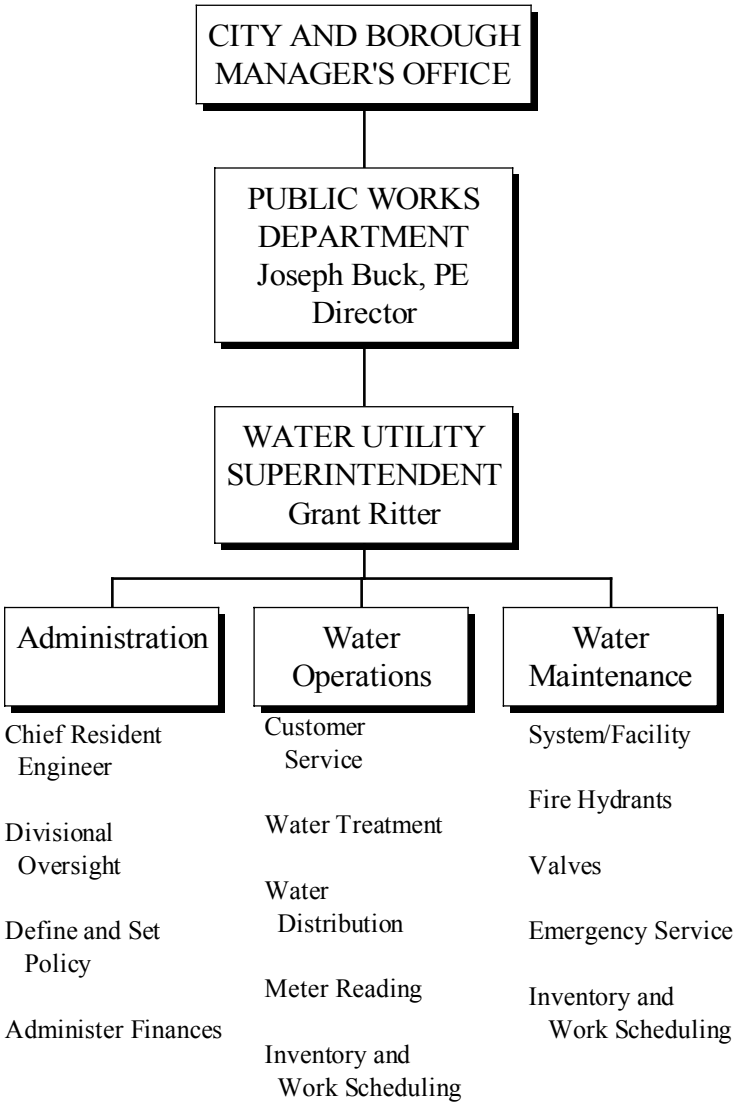
Water Utility: Provide potable water and fire suppression flows.
Includes: Administration, Water Operations, and Water Maintenance
Service provided to: Residents of Juneau and visitors

Key Measures	*FY00 Actuals*	*FY01 Actuals*	*FY02 Actuals*	*FY03 Projected*	*FY04 Projected*
Average Volume of water produced per day (millions of gallons) to meet minimum 3.75 million gallons needed for adequate water pressure.	3.84	3.64	3.69	3.56	3.70
Percentage Change Increase/Decrease from year to year		(-5.5 %)	+1.4 %	(-3.7 %)	+4 %
Cost per thousand gallons to collect, treat, distribute & store:	$2.03	$2.17	$1.99	$2.19	$2.12
Percentage change increase/Decrease to collect, treat, distribute & store water.	-	+7 %	(-9 %)	+1.8 %	(-3.3 %)
Percentage of time that the daily minimum, of 3.75 gallons of water, is met or exceeded.	100%	100%	100%	100%	100%

NO CHANGE FROM THE REVISED BUDGET

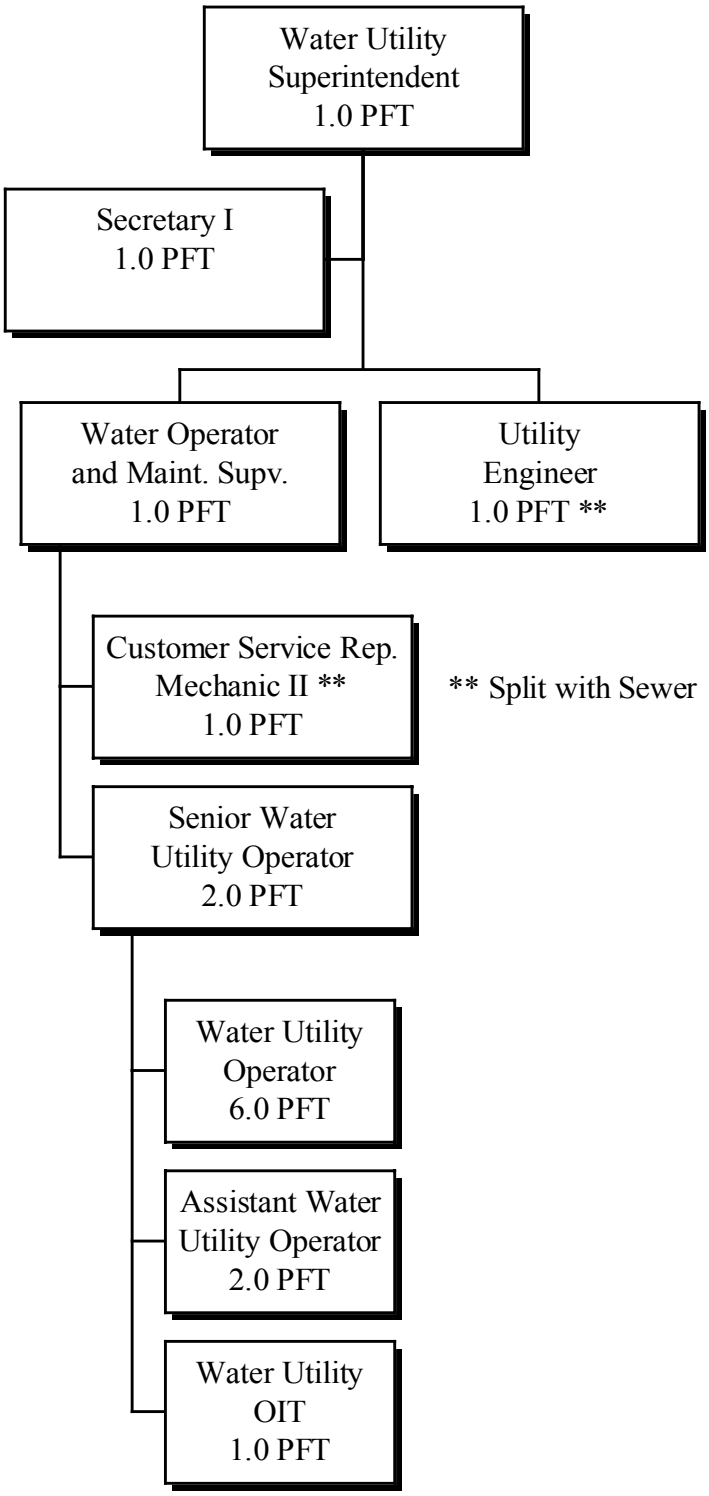
WATER

FUNCTIONAL ORGANIZATION CHART



WATER

STAFFING ORGANIZATION CHART



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

WATER

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Operations:						
Utility Superintendent	1.00	$ 73,900	1.00	$ 74,800	1.00	$ 70,100
Civil Engineer III	1.00	67,000	1.00	69,500	0.50	33,600
Utilities Foreman	1.00	62,900	1.00	64,200	1.00	52,700
Senior Water Utilities Operator	2.00	101,900	2.00	105,900	2.00	107,300
Water Utilities Operator	6.00	275,900	6.00	284,000	6.00	276,000
Assist. Water Utilities Operator	2.00	81,300	2.00	84,300	2.00	87,000
Water Utilities Operator In Training	1.00	33,500	1.00	34,700	1.00	36,000
Maintenance Mechanic II	0.50	27,600	0.50	28,200		
Sr Water Service Representative					0.50	28,200
Secretary I	1.00	33,300	1.00	34,500	0.75	25,900
Overtime	-	47,100	-	47,100	-	47,100
Vacancy Factor	-	(11,300)	-	(11,700)	-	(10,900)
Benefits	-	281,100	-	298,300	-	291,700
Work Force	-	46,000	-	46,600	-	36,000
Total Budget	**15.50**	**$ 1,120,200**	**15.50**	**$ 1,160,400**	**14.75**	**$ 1,080,700**

NO CHANGE FROM THE REVISED BUDGET

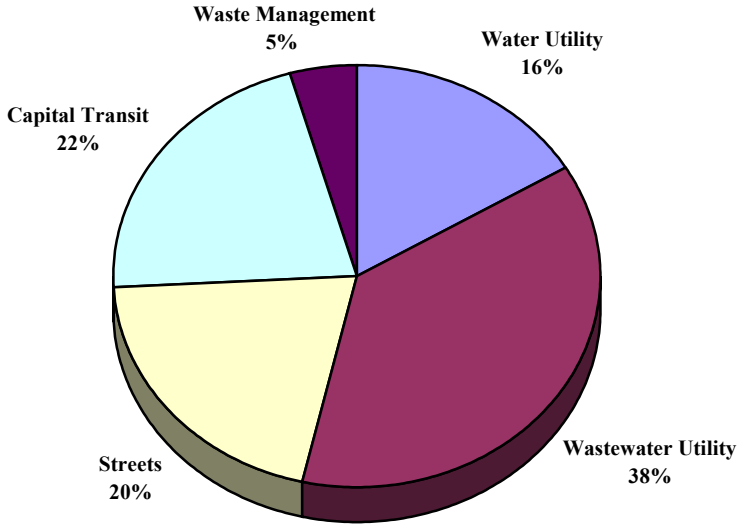
WASTE MANAGEMENT

MISSION STATEMENT

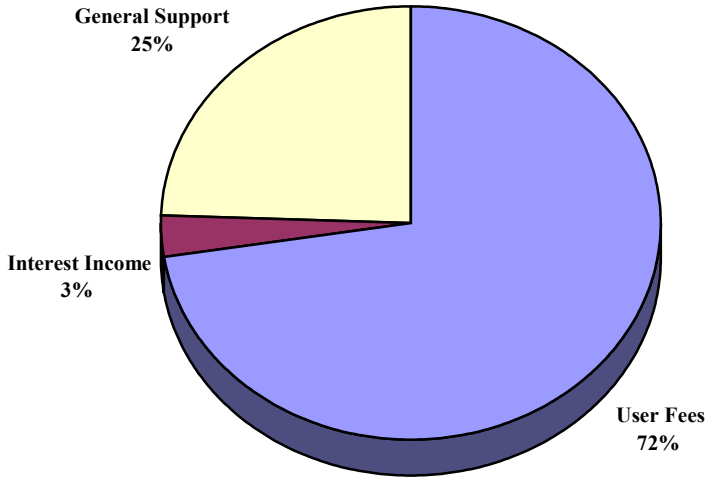
Waste Management is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR WASTE MANAGEMENT $754,000

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 26,000	29,000	26,400	29,400	40,100
Commodities and Services	450,500	504,800	502,000	505,300	713,900
Total Expenses	**476,500**	**533,800**	**528,400**	**534,700**	**754,000**
FUNDING SOURCES:					
User Fees	562,200	535,000	590,500	535,000	790,500
Interest Income	34,400	25,000	26,000	25,000	23,800
Equity (to) Fund Balance	(120,100)	(26,200)	(88,100)	(25,300)	(60,300)
Total Funding Sources	**$ 476,500**	**533,800**	**528,400**	**534,700**	**754,000**
STAFFING	**0.25**	**0.25**	**0.25**	**0.25**	**0.50**
FUND BALANCE	**$ 562,300**	**588,500**	**650,400**	**675,700**	**710,700**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Public Works Waste Management Division's FY04 Revised Budget increased $219,300 (41%) over the FY04 Approved Budget.

The significant budgetary changes are:

- This increase includes $200,000 for the pick-up or drop-off of vehicles, cleaning and shipping of those vehicles for the Junk Vehicle Program.

- The additional $19,300 results from the transfer of 0.25 FTE of the Water Utility Secretary's position to Waste Management and increased advertising and material budgets.

WASTE MANAGEMENT

CORE SERVICES

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

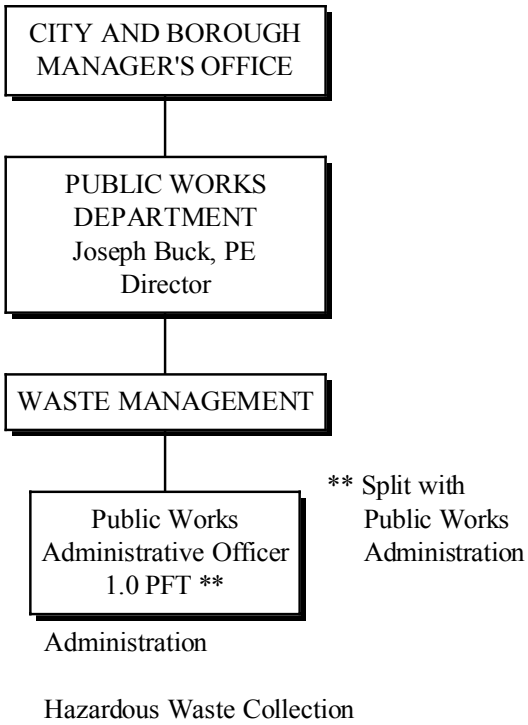
Waste Management Programs: Reduce household hazardous waste and recyclable waste quantities to local landfill.
Includes: Recycle sight at Waste Management landfill
Collections sight at Hazardous Waste Collection
Services provided to: Residents of Juneau

Key Measures:	***FY00 Actuals***	***FY01 Actuals***	***FY02 Actuals***	***FY03 Projected***	***FY04 Projected***
Pounds of waste material recycled	-	179,400	575,700	800,000	900,000
Percentage of increase/decrease cost per pound to recycle	-	-	-48%	-13%	-0.12%
Pounds of household hazardous material collected & destroyed	225,144	200,368	232,163	260,000	300,000
Average cost per pound to dispose of hazardous waste.(Cost per pound varies according to HHW material risk e.g.Acid is more costly to destroy than antifreeze.) Percentage increase/decrease per pound to dispose of HHW	-	Less than 1%	+14%	-	-
Percentage of Federal regulations violated.	-	-	-	-	-

NO CHANGE FROM THE REVISED BUDGET

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



WASTE MANAGEMENT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
PW Admin Officer	0.25	15,700	0.25	15,700	0.25	14,300
Secretary	-	-	-	-	0.25	8,600
Benefits	-	4,900	-	5,100	-	9,100
Workforce	-	8,400	-	8,600	-	8,100
Total Budget	**0.25**	**$ 29,000**	**0.25**	**$ 29,400**	**0.50**	**$ 40,100**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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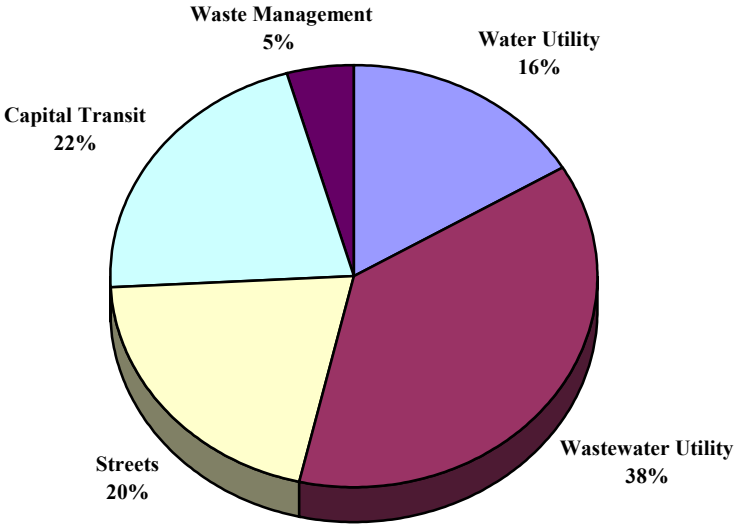
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

Fleet Maintenance is a division of the Public Works Department whose mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residence and visitors of our community.

FY04 BUDGET REQUEST FOR FLEET MAINTENANCE $935,900

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

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 280,600	304,800	300,700	312,700	321,200
Commodities and Services	582,000	630,200	593,400	635,100	614,700
Total Expenses	**862,600**	**935,000**	**894,100**	**947,800**	**935,900**
FUNDING SOURCES:					
Interdepartmental Charges	873,900	958,300	951,600	972,000	1,011,600
Equity to Fund Balance	(11,300)	(23,300)	(57,500)	(24,200)	(75,700)
Total Funding Sources	**$ 862,600**	**935,000**	**894,100**	**947,800**	**935,900**
STAFFING	**4.50**	**4.75**	**4.75**	**4.50**	**4.75**
FUND BALANCE	**$ 393,900**	**417,200**	**451,400**	**475,600**	**527,100**

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.

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Public Works Fleet Maintenance Fund FY04 Revised Budget represents an increase of $11,900 (1.3%) from the FY04 Approved Budget.

The significant budgetary changes include:

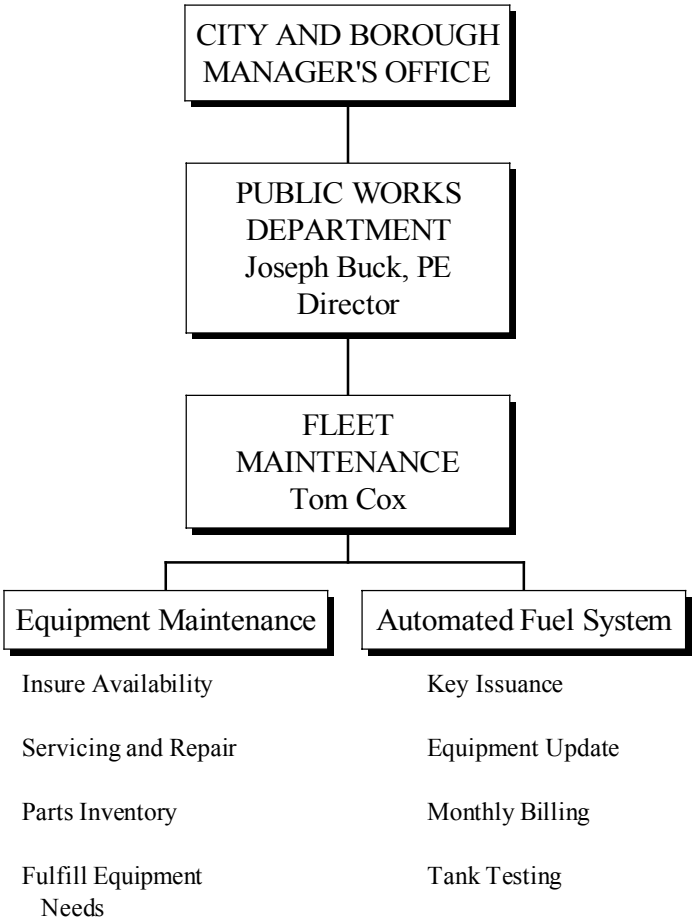
- Total personnel services increased by 2.7% ($8,500) due to the addition of a 0.25 FTE Automotive Mechanic II. and position reclassifications.
- The fuel program reduced the anticipated oil and lubricant budget because of a two-year history of lower costs. This resulted in a $19,600 decrease.

CORE SERVICES

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

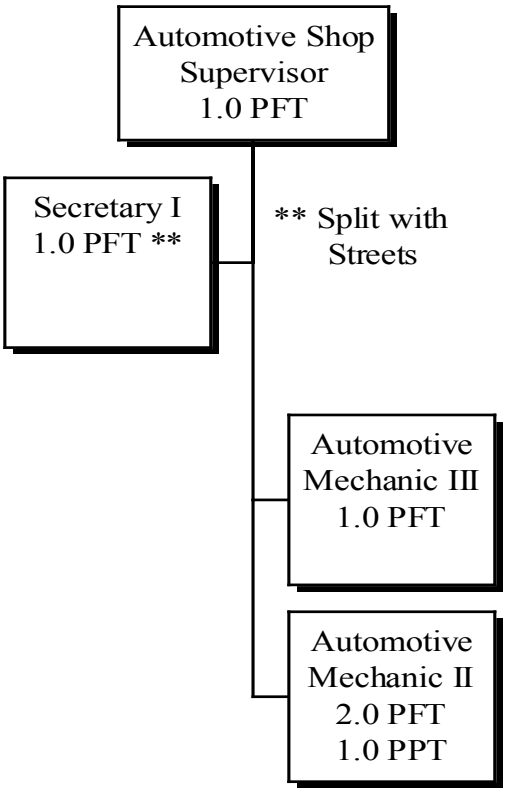
PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



PUBLIC WORKS FLEET MAINTENANCE

STAFFING ORGANIZATION CHART



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

PUBLIC WORKS FLEET MAINTENANCE

STAFFING DETAIL

	FY03 Amended		FY04 Approved		FY04 Adopted	
	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget	No. Pos.	Salary & Benefits Budget
CLASS TITLE:						
Equipment Maintenance:						
Secretary I	0.40	$ 13,800	0.40	$ 14,000	0.35	$ 12,200
Automotive Shop Foreman	0.95	55,700	0.95	56,000	0.95	55,900
Automotive Mechanic III	1.00	51,500	1.00	51,700	1.00	44,500
Automotive Mechanic II	2.00	87,600	2.00	90,200	2.25	102,800
Overtime	-	8,000	-	8,000	-	8,000
Benefits	-	79,100	-	83,500	-	86,000
Total before amendment	**4.35**	**295,700**	**4.35**	**303,400**	**4.55**	**309,400**
Amendment:						
Automotive Mechanic II	0.25	-	-	-	-	-
Total after amendment	**4.60**	**295,700**	**4.35**	**303,400**	**4.55**	**309,400**
Fuel System:						
Secretary I	0.10	3,400	0.10	3,500	0.15	5,200
Automotive Shop Foreman	0.05	2,900	0.05	2,900	0.05	3,000
Overtime	-	200	-	200	-	200
Benefits	-	2,600	-	2,700	-	3,400
Total	**0.15**	**9,100**	**0.15**	**9,300**	**0.20**	**11,800**
Total Budget	**4.75**	**$ 304,800**	**4.50**	**$ 312,700**	**4.75**	**$ 321,200**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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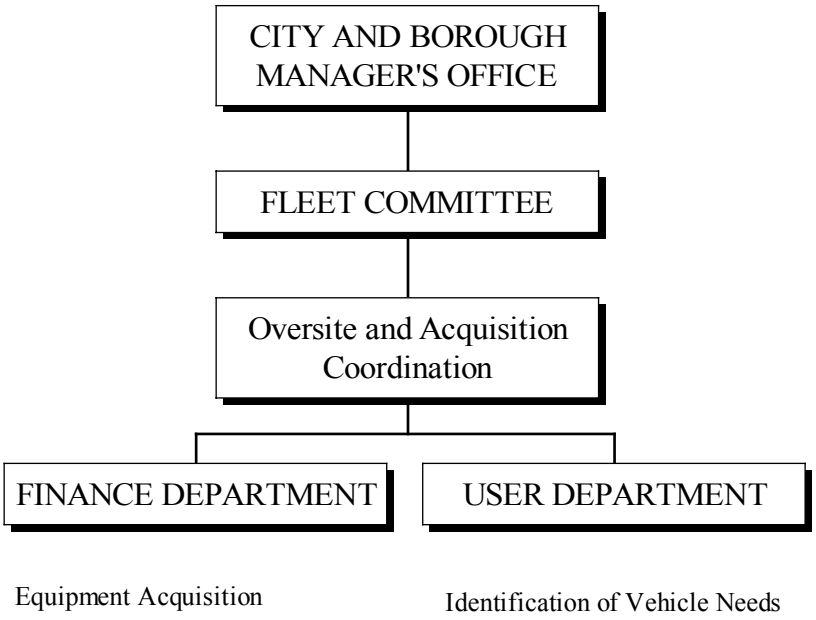
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY04 BUDGET REQUEST $1,759,600

FUNCTIONAL ORGANIZATION CHART



EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Interdepartmental Charges	$ 28,700	32,500	32,500	33,200	33,200
Commodities and Services	9,500	-	-	-	-
Capital Outlay	1,378,700	1,115,700	1,092,100	1,500,500	1,726,400
Support to Capital Projects	-	191,000	191,000	-	-
Total Expenses	**1,416,900**	**1,339,200**	**1,315,600**	**1,533,700**	**1,759,600**
FUNDING SOURCES:					
Contributions from departments	987,000	972,600	922,600	993,900	997,000
Interest Income	166,300	121,000	121,200	121,000	110,900
State Grant	82,800	-	-	-	-
Gain on Equipment Sales	19,000	53,000	62,300	25,000	25,000
Usage of Reserve	161,800	192,600	209,500	393,800	626,700
Total Funding Sources	**$ 1,416,900**	**1,339,200**	**1,315,600**	**1,533,700**	**1,759,600**
FUND BALANCE	**$ 1,896,800**	**1,704,200**	**1,687,300**	**1,293,500**	**1,060,600**

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

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Equipment Acquisition Fund FY04 Revised Budget represents an increase of $225,900 (14.7%) from the FY04 Approved Budget.

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

The significant budgetary changes for the FY04 Revised Budget from the replacement plans established with the Biennial Budget for Adopted FY03 and Approved FY04 include:

The Fire Department will purchase replacement self-contained breathing apparatus during FY04. The purchase was not previously scheduled in the FY04 Approved Budget.

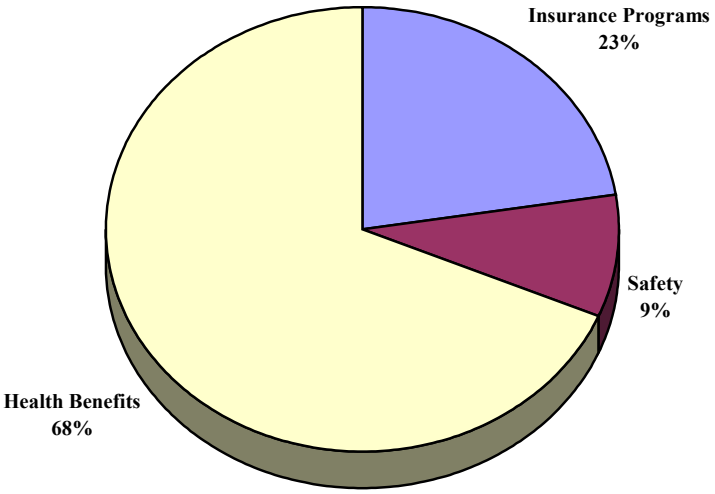
RISK MANAGEMENT

MISSION STATEMENT

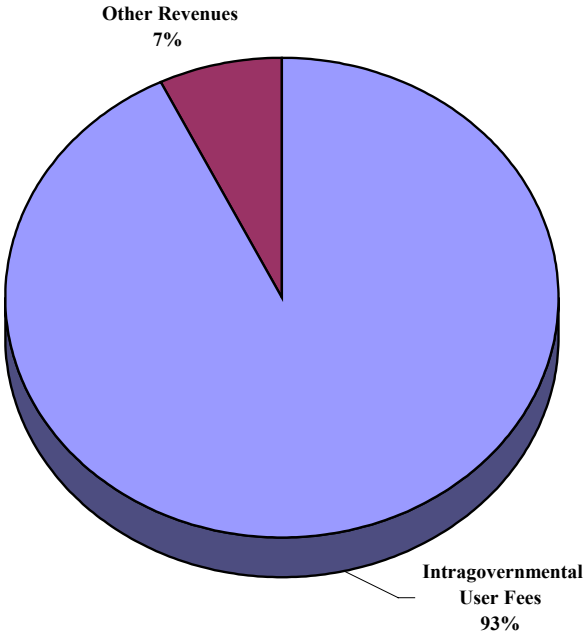
To minimize financial loss of City and Borough of Juneau funds.

FY04 BUDGET REQUEST $11,984,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENSES:					
Personnel Services	$ 196,100	248,800	210,000	257,000	258,600
Commodities and Services	9,756,000	10,668,100	10,755,600	11,427,100	11,725,900
Total Expenses	**9,952,100**	**10,916,900**	**10,965,600**	**11,684,100**	**11,984,500**
FUNDING SOURCES:					
Intragovernmental User Fees	7,510,300	10,528,200	10,816,000	11,237,800	11,881,200
Other Revenues	468,900	412,700	336,000	730,400	922,300
Equity (to) from Fund Balance	1,972,900	(24,000)	(186,400)	(284,100)	(819,000)
Total Funding Sources	**$ 9,952,100**	**10,916,900**	**10,965,600**	**11,684,100**	**11,984,500**
STAFFING	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
FUND BALANCE	**$ 123,200**	**147,200**	**309,600**	**593,700**	**1,128,600**

NO CHANGE FROM THE REVISED BUDGET

BUDGET HIGHLIGHT

The Risk Management FY04 Revised Budget represents an increase of $300,400 (2.6%) from the FY04 Approved Budget.

The significant budgetary changes include:

- Health and Wellness costs increased $214,100 due to projected medical cost increases of an additional 2.7%. The FY04 Approved Budget was based on medical costs (except for prescription drugs) increasing 9.5% annually and prescription drug costs increasing 25% annually.

- Liability, auto, and property claims increased $319,300, while the related premiums decreased $390,500. Due to an unfavorable insurance market, deductibles were increased from $25,000 to $250,000.

- Unemployment compensation claims decreased $43,000 due to better experience.

- Intergovernmental user fee revenue increased $443,400 due to the need to recover the increased health care costs and to eliminate a deficit in the worker's compensation program fund balance.

Employee health insurance co-payment revenue increased $210,300 due to a deferral of the FY03 co-payment and increased health care costs. The deferral of the co-payment was the result of a significant delay in processing claims by the third party administrator.

RISK MANAGEMENT

CORE SERVICES

Insurance Program
Includes: Property / Casualty insurance program and claims management
Services provided to: CBJ, BRH and the Juneau School District

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Cost of property claims as compared to total insured property values	-	-	-	-	-
Cost of total risk compared to total combined CBJ, BRH and Juneau School District total expenditures.	-	.0090	.0086	0.125	0.135

Safety
Includes: Coordination of Safety programs, work site safety inspections
Services provided to: CBJ, BRH and Juneau School District

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Total Workers Compensation claim rate reported to total man hours worked.	-	13.31	17.06	-	-
Lost time Workers Compensation claims reported compared to total man hours worked	-	2.7	3.6	-	-
Workers Compensation claim cost per million dollar of payroll includes BRH, CBJ and JSD.	$5,688	$4,333	$9,812	$6,611	-

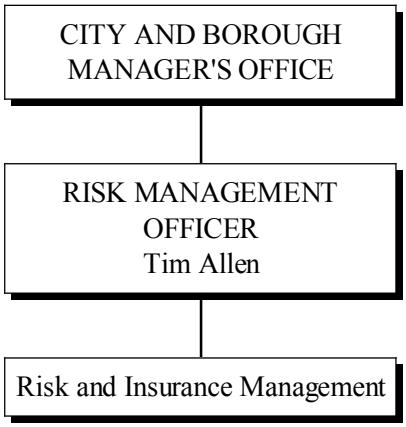
Health Benefits
Includes: Providing health / life benefit
Services provided to: CBJ and BRH

Key Measures	FY00 Actuals	FY01 Actuals	FY02 Actuals	FY03 Projected	FY04 Projected
Percentage of problem claims resolved with in 2 working days	-	87.5%	78.3%	100%	100%
Percentage of months with in which health claims were processed and paid within 10 working days by the claims administrator.	-	65%	45%	100%	100%

NO CHANGE FROM THE REVISED BUDGET

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Safety and Loss Control

Claims Management

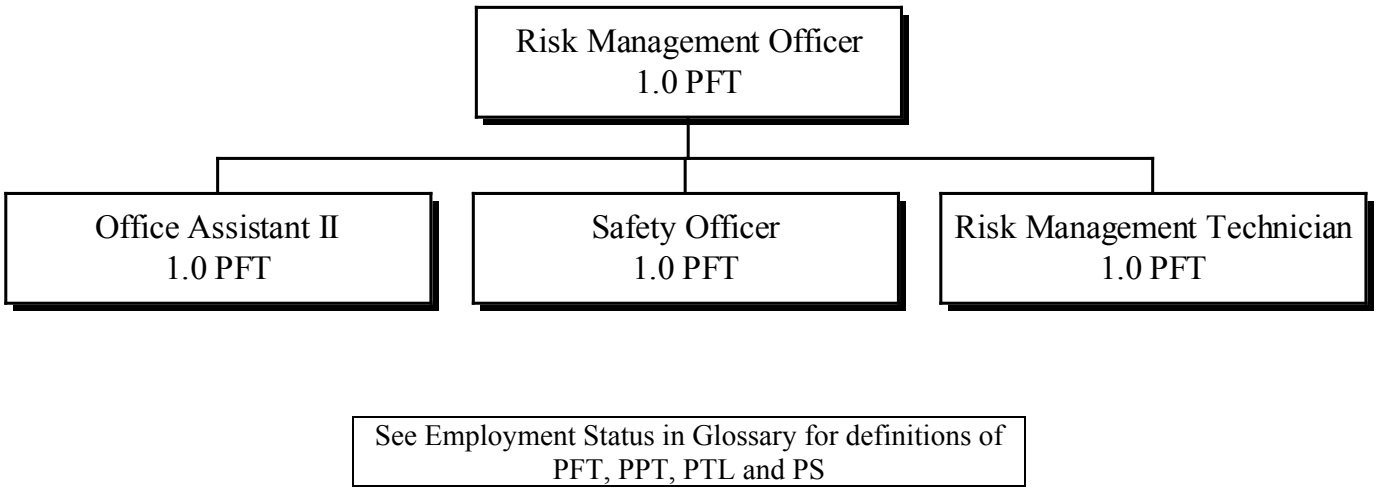
Health Benefits, Group Life and Wellness

Employment Security

Administrative Support

RISK MANAGEMENT

STAFFING ORGANIZATION CHART



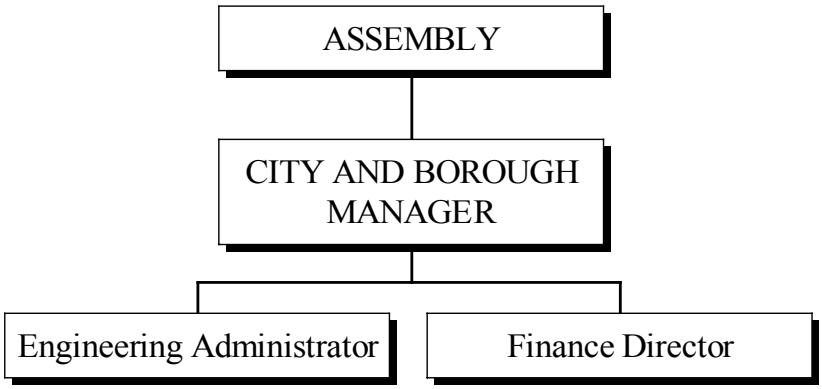
RISK MANAGEMENT

STAFFING DETAIL

CLASS TITLE:	FY03 Amended No. Pos.	FY03 Amended Salary & Benefits Budget	FY04 Approved No. Pos.	FY04 Approved Salary & Benefits Budget	FY04 Adopted No. Pos.	FY04 Adopted Salary & Benefits Budget
Administration						
Risk Management Officer	1.00	$ 66,500	1.00	$ 67,100	1.00	$ 67,100
Safety Officer	1.00	52,800	1.00	54,000	1.00	55,200
Secretary I	1.00	36,200	1.00	37,600	1.00	37,600
Office Assistant II	1.00	25,400	1.00	26,300	1.00	25,400
Benefits	-	67,900	-	72,000	-	73,300
Total	**4.00**	**$ 248,800**	**4.00**	**$ 257,000**	**4.00**	**$ 258,600**

NO CHANGE FROM THE REVISED BUDGET

SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

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

Construction of an approved project.

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefitted 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

	FY02 Actuals	FY03 Amended Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
Personnel Services	$ 56,900	93,800	82,700	95,500	91,600
Commodities and Services	24,400	38,200	32,100	37,300	36,700
Capital Outlay	27,200	45,000	44,600	45,000	45,000
Debt Service:					
#72 Channel Drive Sewer	45,500	47,000	44,200	45,300	43,200
#73 Backloop Sewer	100,900	97,600	97,300	95,300	95,000
#74 Goat Hill Sewer	16,800	16,400	16,400	16,000	16,000
#82 Auke Lake Sewer Ext.	27,600	26,800	26,800	26,200	26,200
Support to General Fund	206,000	44,000	44,500	85,700	52,400
Total Expenditures	**505,300**	**408,800**	**388,600**	**446,300**	**406,100**
FUNDING SOURCES:					
Assessment Payments	632,500	261,600	358,800	256,700	191,100
Square Foot Add-on Fees	217,300	50,000	79,000	50,000	50,000
Penalties and Interest	85,900	121,500	83,300	100,300	69,100
Fund Balance (To) From	(430,400)	(24,300)	(132,500)	39,300	95,900
Total Funding Sources	**$ 505,300**	**408,800**	**388,600**	**446,300**	**406,100**
FUND BALANCE	**$ 525,100**	**549,400**	**657,600**	**618,300**	**561,700**

NO CHANGE FROM THE REVISED BUDGET

SPECIAL ASSESSMENT FUNDS – L.I.D.

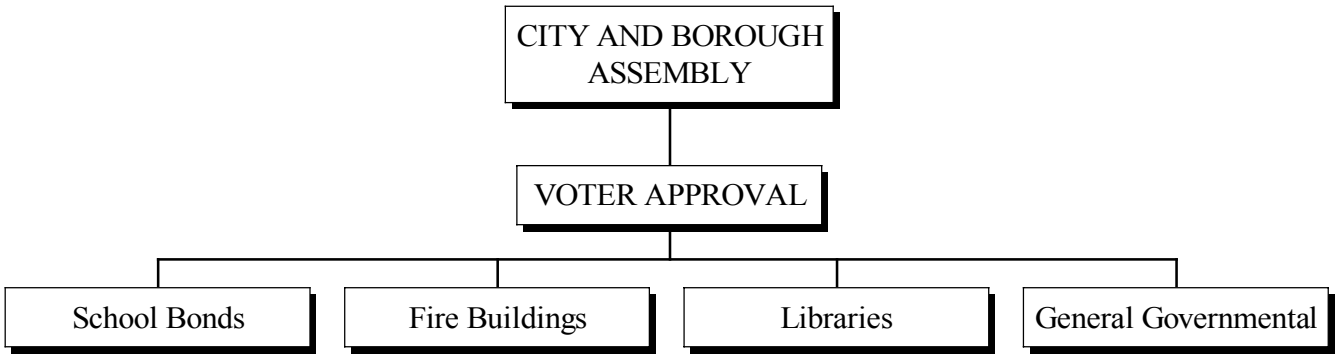
ASSESSMENT REVENUE

	FY04 Approved		FY04 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#71 Emily Way	$ 1,100	100	900	100
#72 Channel Drive Sewer	20,400	3,700	18,500	3,300
#73 Backloop Sewer	45,100	2,200	38,100	1,800
#74 Goat Hill Sewer	5,000	600	4,600	600
#75 Valley Surface Treatment	6,200	500	4,400	400
#76 Mendenhall Area	2,300	200	1,400	100
#77 Mendenhall Valley	36,000	5,800	32,100	5,100
#79 5th Street Paving Douglas	5,300	2,100	4,300	1,700
#80 Greenwood Subdivision	2,000	800	1,400	600
#81 White Subdivision Imp.	7,900	2,800	5,800	2,000
#82 Auke Lake Sewer Ext.	14,800	6,200	10,600	4,400
#83 Linellen Subdivision	2,200	900	2,200	900
#84 Trafalgar Ave Sewer	7,600	3,000	7,600	3,000
#85 Belleview	13,500	7,800	12,200	7,000
#86 N Douglas Sewer	82,700	46,500	43,000	24,200
#87 Great Western Street Paving	4,600	2,700	4,000	2,300
Total	**256,700**	**85,900**	**191,100**	**57,500**
FEES:				
Loan Interest	-	14,400	-	11,600
Sewer Connect Add-On	-	-	-	-
Water Connect Add-On	50,000	-	50,000	-
Total	**$ 50,000**	**14,400**	**50,000**	**11,600**

NO CHANGE FROM THE REVISED BUDGET

DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



School Bonds

- '94 School Technology & Improvements
- '96 River Bend School
- '96 Refunding School
- '97 School Technology
- '98 School Technology
- '00 Reno/New High School (OTC)
- '00 Reno/New High School
- '02 Reno JDHS ($12.995 million)
- '02 Refunding, 1992 School Bonds
- '03 New High School ($10 proposed)

Fire Buildings

- '92 Fire Refunding

Libraries

- '92 Library Refunding

General Governmental

- '96 Refunding Bonds
- '03 General Capital Improvement Mini Bonds ($1 million)
- '03 Series C, General Capital Improvement Bonds ($14 million proposed)

NOTES

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DEBT SERVICE FUND

AUTHORITY

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

- Bond indebtedness will be maintained at less than 5% of the assessed borough property value.
- Bond propositions approved by the voters will result in a mill levy increase equivalent to the amount necessary to retire the debt.

Juneau voters have approved a 12 mill property tax levy cap on general governmental operations. However, this cap does not apply to special or 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.

Historically 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 has and will continue to reimburse the CBJ between 70% and 100% of our general obligation school bonds, depending on the year of issuance, of the debt service paid on qualifying school construction bonds. To qualify for the program the underlying school debt must have been authorized by voters between 1970 and July 1, 2004 and the capital projects approved by the Department of Education. We are projecting that the CBJ will receive $1,693,800 in FY03 and $1,817,200 in FY04 in State School Construction Debt Reimbursement Program payments. The last CBJ bond issued qualifying for reimbursement under this program was the $12.995 million issued in March 2002 for the JDHS renovation project. The CBJ has voter authorization of $46.9 million for the construction of a new valley high school that qualifies for reimbursement under the State's reimbursement program.

Budgeting and Accounting for Debt Service

All general governmental annual bond debt service, except for the 2003 Series A Port Bonds, 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)

	FY03 Projected Budget	*FY04 Approved Budget*	*FY04 Adopted Budget*
Debt Service Fund			
School Improvement Bonds	$ 5,456,700	3,927,300	4,188,900
Building Bonds	1,346,900	355,700	771,700
Total Debt Service Fund	6,803,600	4,283,000	4,960,600
Port Debt Service Fund	37,700	-	1,513,300
Enterprise Funds:			
Sewer	509,800	506,900	753,900
Water	233,200	237,400	237,300
Hospital	962,500	925,400	902,100
Total Enterprise Fund Debt:	1,705,500	1,669,700	1,893,300
Total Debt Service Obligation	**$ 8,546,800**	**5,952,700**	**8,367,200**

NO CHANGE FROM THE REVISED BUDGET

Changes in Outstanding Debt Balances

The total debt service amount above includes the debt service for both G.O. and revenue bond issues for the enterprise operations. In the FY04 budget we originally budgeted for $4.283 million debt service, of which $3.027 million represented the payment of debt principal. The FY04 Adopted Budget for debt service is $4.960 million, of which $3.112 million represents the payment of debt principal. Between the FY04 Approved and the FY04 Adopted Budgets we have added the debt service for the following –

- 2003 Series A, $1 million general obligation CIP mini bonds, approved by voters in 2002
- 2003 Series B, (projected) $14 million general obligation CIP bonds, approved by voters in 2002
- 2003 Series C, (projected) $10 million general obligation School Bonds, approved by voters in 1999

The $10 million general obligation school bonds noted above is a portion of the $46.9 million approved by the voter for the new valley high school, in 1999.

General Obligation debt balances for issues issued for general governmental purposes are accounted for and reported in the CBJ's General Long Term Debt Account Group (GLTDAG). General Obligation debt balances for issues issued for enterprise activities are accounted for in the appropriate proprietary fund's accounts.

DEBT SERVICE FUND

COMPARATIVES

	FY02 Actuals	FY03 Approved Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'92 Refunding Bonds:					
1985 Variable School	$ 74,600	77,600	283,800	77,400	-
'94 School Bonds	303,900	300,200	300,200	296,000	296,000
'96 School Bonds (Series A)	518,800	516,200	1,899,500	514,800	-
'96 School Bonds (Series B)	39,400	38,800	38,800	39,200	39,200
'96 Refunding Bonds:					
1991 A School	2,255,000	-	-	-	-
'97 School Tech Bonds	62,800	90,000	90,000	38,700	38,700
'98 School Tech Bonds	421,300	393,500	393,500	449,400	449,400
'00 New High School (OTC)	104,600	102,400	102,400	98,000	98,000
'00 New High School	1,361,600	1,137,400	1,137,400	1,148,100	1,148,100
'02 New High School	(40,600)	1,173,300	1,173,200	1,265,700	1,265,600
'03 New High School	-	-	-	-	275,000
'02 Refunding Bonds:					
1985 Variable School	-	-	10,600	-	75,300
'02 Refunding Bonds:					
'96 School Bonds (Series A)	-	-	27,300	-	503,600
Total School Debt	**5,101,400**	**3,829,400**	**5,456,700**	**3,927,300**	**4,188,900**
GO Building Bonds:					
'92 Refunding Bonds:					
1985 Douglas Fire/Library	340,700	353,800	1,297,600	355,700	-
'96 Refunding Bonds:					
1991 Port	948,100	-	-	-	-
'02 Refunding Bonds:					
1985 Douglas Fire/Library	-	-	48,300	-	344,100
'03 A GO CIP Bonds	-	-	1,000	-	42,600
'03 B GO CIP Bonds	-	-	-	-	385,000
Total Building Debt	**1,288,800**	**353,800**	**1,346,900**	**355,700**	**771,700**
Support to Bartlett Regional Hospital	-	-	-	-	4,600
	-	-	-	-	**4,600**
Total Areawide Debt	**6,390,200**	**4,183,200**	**6,803,600**	**4,283,000**	**4,965,200**
FUNDING SOURCES:					
'02 GO Refunding Proceeds	180,400	-	1,234,600	-	-
'02 B GO Refunding Proceeds	-	-	1,429,000	-	-
Support From:					
Sales Tax	348,300	293,500	293,500	293,100	293,100
General Fund	5,252,000	3,671,900	3,671,900	3,989,900	4,372,100
Port	948,100	-	-	-	-
Bartlett Regional Hospital	-	37,400	37,400	-	-
Fund Balance (To) From	(338,600)	180,400	137,200	-	300,000
Total Funding Sources	**$ 6,390,200**	**4,183,200**	**6,803,600**	**4,283,000**	**4,965,200**
FUND BALANCE:	**$ 488,100**	**307,700**	**350,900**	**350,900**	**50,900**

NO CHANGE FROM THE REVISED BUDGET

DEBT SERVICE FUND

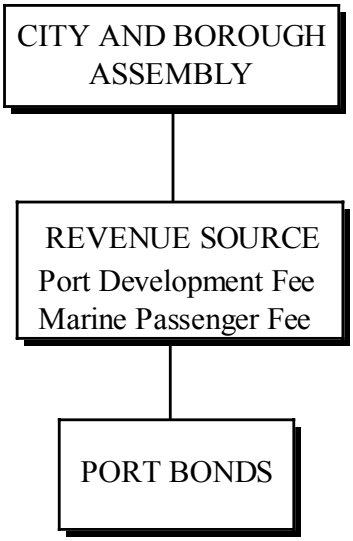
PRINCIPAL AND INTEREST SPLIT

	FY04 Approved		FY04 Adopted	
	Principal	Interest	Principal	Interest
EXPENDITURES:				
GO School Bonds:				
'92 Refunding Bonds				
1985 Variable School	67,000	10,400	-	-
'94 School Bonds	280,000	16,000	280,000	16,000
'96 School Bonds (Series A)	440,000	74,800	-	-
'96 School Bonds (Series B)	33,000	6,200	33,000	6,200
'97 School Tech Bonds	24,000	14,700	24,000	14,700
'98 School Tech Bonds	355,000	94,400	355,000	94,400
'00 New High School (OTC)	80,000	18,000	80,000	18,000
'00 New High School	745,000	403,100	745,000	403,100
'02 New High School	695,000	570,700	695,000	570,600
'03 New High School	-	-	-	275,000
'02 Refunding Bonds				
1985 Variable School	-	-	70,500	4,800
'02 Refunding Bonds				
'96 School Bonds (Series A)	-	-	465,000	38,600
Total School Debt	**2,719,000**	**1,208,300**	**2,747,500**	**1,441,400**
Go Building Bonds:				
'92 Refunding Bonds				
1985 Douglas Fire/Library	308,400	47,300	-	-
'02 Refunding Bonds				
1985 Douglas Fire/Library	-	-	322,300	21,800
'03A GO CIP Bonds	-	-	42,100	500
'03B GO CIP Bonds	-	-	-	385,000
Total Building Debt	**308,400**	**47,300**	**364,400**	**407,300**
Total Areawide Debt	**$ 3,027,400**	**1,255,600**	**3,111,900**	**1,848,700**

NO CHANGE FROM THE REVISED BUDGET

PORT DEBT SERVICE FUND

PORT REVENUE BONDS



'03A Port Revenue Bonds

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

Authority

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly without voter approval. No legal debt limits is imposed by the State or by Juneau's Charter. The debt limit or capacity for revenue bonds is determined by market. Revenue bonds typically require a surplus of 125% to 150% of the annual debt service on the bonds being sold.

Payment of Debt Service

This fund has been set up specifically for the purpose of paying the debt service on the $5.685 million in 2003 Series A Steamship Wharf/Marine Park Revenue bonds. This bond issue includes a provision that requires the CBJ maintain a separate debt service fund during the life of the issue. The debt service on these bonds is paid with a combination of Port Development Fees (75%) and Marine Passenger Fees (25%). Each source of payment is fully obligation to pay the outstanding debt service.

Budgeting and Accounting for Debt Service

Annual debt service funding needs are budgeted for and reported in the Debt Service or the Port Revenue Debt Service Funds. Debt issued for enterprise fund projects are considered liabilities of those funds. As such, debt service incurred on those issues are recorded as liabilities of those funds and repaid from the appropriate Enterprise Fund's funding sources.

PORT DEBT SERVICE FUND

PORT REVENUE BONDS

COMPARATIVES

	FY02 Actuals	FY03 Approved Budget	FY03 Projected Actuals	FY04 Approved Budget	FY04 Adopted Budget
EXPENDITURES:					
'03A Port Revenue Bonds	$ -	90,000	37,700	-	1,513,300
Total Areawide Debt	**-**	**90,000**	**37,700**	**-**	**1,513,300**
FUNDING SOURCES:					
'03A Port Bond Proceeds - Reserve	-	-	568,500	-	-
Support From:					
Port	-	90,000	90,000	-	1,138,800
Marine Passenger Fee	-	-	-	-	322,200
Fund Balance (To) From	-	-	(620,800)	-	52,300
Total Funding Sources	**$ -**	**90,000**	**37,700**	**-**	**1,513,300**
FUND BALANCE:	**$ -**	**-**	**620,800**	**620,800**	**568,500**

NO CHANGE FROM THE REVISED BUDGET

NOTES

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DEFINITIONS OF FUNDS

Governmental Funds

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

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition general economic and arts and humanities grant are provided through this functions.
- Law Department - This department provides city wide legal services and ordinance enforcement.
- Administration - These departments represent the city wide administration functions (City Manager, City Clerk and Management Information Systems.
- Libraries - This department provides library services, including Internet, to the city's residences.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing service to the CBJ's user departments.
- Personnel – This department provides human resource management and guidance to the CBJ user departments.
- Social Services Administration – This department oversees the administration of the Social Services Departments, block grants and adolescent health care.
- Community Development Department - This department provides community planning and permitting services to the CBJ and the city residences.
- 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 which is a component of the Parks and Recreation department and provides for general building maintenance to the CBJ's user departments. Services provided to enterprise and internal service funds are charged fees.

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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 to expenditures for specified purposes. The CBJ departmental budgets which are accounted for as Special Revenue Funds include-

- Chemical Dependency and Mental Health - These funds were used to account for Health and Social Service Activities. In FY01, the Chemical Dependency function was transferred to Bartlett Regional Hospital and the Mental Health function was privatized. The current activity is residual and all activity in these funds is scheduled to be completed by FY05.
- 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. This 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.
- Port Development Fund – This fund is used to account for net tonnage port fees charged the cruise ship industry. The port fee is specifically levied to pay the cost of debt service on the 1991

General Obligation Dock Bonds.

- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and fire fighting services. Revenue support for this function is levied on a service area basis, Fire Service Area #10.
- Parks and Recreation Improvements - This fund is used to account for minor unrestricted contributions directed at supporting the CBJ flower basket program.
- 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 though 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total budget.
- Pass Through Grants - This fund is used to account for specific State Shared Revenue pass through funding provided to local inpatient health care operations.
- Capital Transit - This fund is used to account for the activities of Capital City Transit. The transit system provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Lands Fund – This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Downtown Parking - This fund is used to account for paid down town 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 and swimming pool, 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, drug, 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.

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).

NO CHANGE FROM THE REVISED BUDGET

DEFINITIONS OF FUNDS

Debt Service Funds - This fund is 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

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.
- Sewer 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 supported through user service fees.
- Water Utility - This fund was established to account for the CBJ's water utility operations. The hospital provides potable water for the majority of the boroughs residences residing with the roaded service area. The water utility is financially self-supported through user service fees.
- Harbor - This fund was established to account for CBJ's small and medium boat harbor functions. The harbors provide, long term, transient, fuel and utility services to the areas commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Dock - 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.

NO CHANGE FROM THE REVISED BUDGET

DEFINITIONS OF FUNDS

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

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

Fiduciary Funds

Trust and Agency Funds - to account for assets held by 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.

NO CHANGE FROM THE REVISED BUDGET

GLOSSARY

Accrual Basis The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.

Accrued Expenses Expenses incurred but not due until a later date.

Ad Valorem Tax A tax levied on the assessed value of real and personal property. This tax is also known as property tax.

Amortization (1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.

Appropriation Legal authorization granted by the Assembly to make expenditures and incur obligations.

Appropriation Ordinance An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Assessed Valuation Basis for determining property taxes (Ad Valorem Tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.

Assessment Roll In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Bond Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

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 proposed budget as presented in writing by the CBJ Manager to the Assembly. The budget message should contain 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.

NO CHANGE FROM THE REVISED BUDGET

GLOSSARY

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

Capital Outlay Budgeted expenditures over $5,000 for balance sheet assets.

Charge 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 five Combined Statements - Overview (the "liftable" GPFS) 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.

Commodities and Services A budgeted expenditure category including general goods and contractual professional services.

Contingency An appropriation of funds to cover unforeseen events which occur during the budget year.

Core Services These are the unique, independent and major functions provided by a department that directly support directly its "mission statement".

Cost of Services Measurement Focus The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).

Debt Service Fund A fund used to account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

Depreciation Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Encumbrances Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.

Encumbrances/ Commitments Carried Over Appropriations committed by contract for goods or services which will not be paid for until the next fiscal year.

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GLOSSARY

Employment Status

Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.

Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.

Part Time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.

Permanent Seasonal (PS): Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.

Enterprise Fund

A self-supporting fund designed to account for activities supported by user charges, such as water, sewer, airport, hospital and harbors.

Expenditures

Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of the current assets.

The difference between an expenditure and an expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.

Fines and Forfeitures

Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax, property tax, fines and forfeitures.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ fiscal year ends June 30.

Fixed Assets

Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Fund

The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.

Formal Budgetary Integration

The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

NO CHANGE FROM THE REVISED BUDGET

GLOSSARY

Fund An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.

F.T.E. (Full Time Equivalent) 2,080 hours worked equate to 1.0 full time position, based upon an eight hour work day. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour day.

GAAP Generally Accepted Accounting Principles.

General Fund The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.

General Obligation Bonds Bonds for the payment of which the full faith and credit of the CBJ are pledged.

General Support Funding provided from the General or service areas funds. The major revenue source for these funds is property and sales taxes.

Goals Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.

Income A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.

Income Before Operating Transfers Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses

Incremental Request Programs and services which departments would like to have added (in priority order) if resources are available.

Interdepartmental Charges Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.

Interdepartmental Charges Sales Tax The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.

Interest Income Revenue associated with CBJ management activities of investing idle cash in approved securities.

Interfund Loans Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.

NO CHANGE FROM THE REVISED BUDGET

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

Residual Equity Transfers. These transfers are of three different sorts.

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

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

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

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

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

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

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

Internal Control Internal control comprises the plan of 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:

NO CHANGE FROM THE REVISED BUDGET

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 of repairs.

Measurement Focus The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.

Mill Levy Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny, or $1.00 of tax for each $1,000 of assessed value.

Mission Statement A statement of purpose for why the department or function exists.

Modified Accrual Basis The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.

Net Income Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non- Core Services These are services provided departments that are not considered, by themselves, necessary to meet the department's stated "Mission". However, these services are usually considered support to providing "Core Services". For example, the Finance Department operates the mailroom. The

NO CHANGE FROM THE REVISED BUDGET

mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail is important to the CBJ's overall operations.

Operating Budget Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.

Operating Income The excess of proprietary fund operating revenues over operating expenses.

Personnel Services Salaries and related costs (benefits) of permanent, part time and temporary employees.

Projected Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Property Tax A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

Refund (1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.

Reserve (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

Resources Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenues (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.

Sewer Utility A fund set up to account for user charges and the expenses of maintenance and operation of the sanitary sewer system.

Service Area A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.

Special Assessment Fund (L.I.D.) The capital improvement fund established to account for improvements financed in part by property owner assessments.

NO CHANGE FROM THE REVISED BUDGET

GLOSSARY

Spending Measurement Focus — The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.

Target Budgets — Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Water Utility Fund — An enterprise fund established to account for resources and maintenance and operating costs to provide area wide water service.

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