



Biennial Budget

Proposed Fiscal Year 2021 & 2022

Year 1 of the FY21/22 Biennial Budget

Submitted April 1, 2020



BIENNIAL BUDGET
FISCAL YEAR 2020
YEAR 1 OF THE FY21/FY22 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Loren Jones, *Chair*
Assembly Finance Committee

Maria Gladziszewski
Assembly Member

Greg Smith
Assembly Member

Rob Edwardson
Assembly Member

Carole Triem
Assembly Member

Alicia Hughes-Skandijs
Assembly Member

Wade Bryson
Assembly Member

Michelle Bonnet Hale
Assembly Member

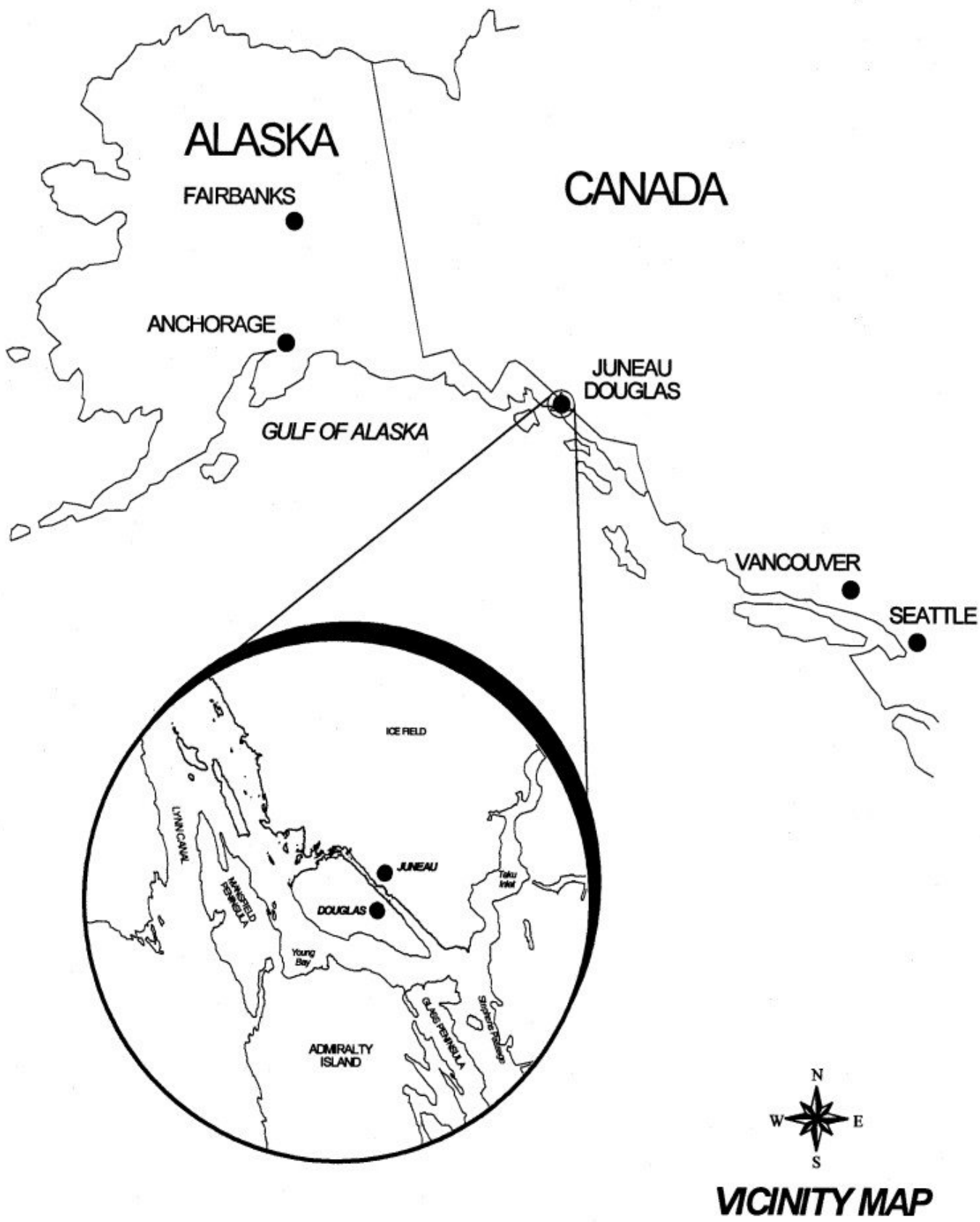
Duncan Rorie Watt, *City and Borough Manager*
Mila Cosgrove, *Deputy City and Borough Manager*
Jeff Rogers, *Finance Director*
Sam Muse, *Controller*
Jean Hodges, *Assistant Controller*
Adrien Speegle, *Budget Analyst*

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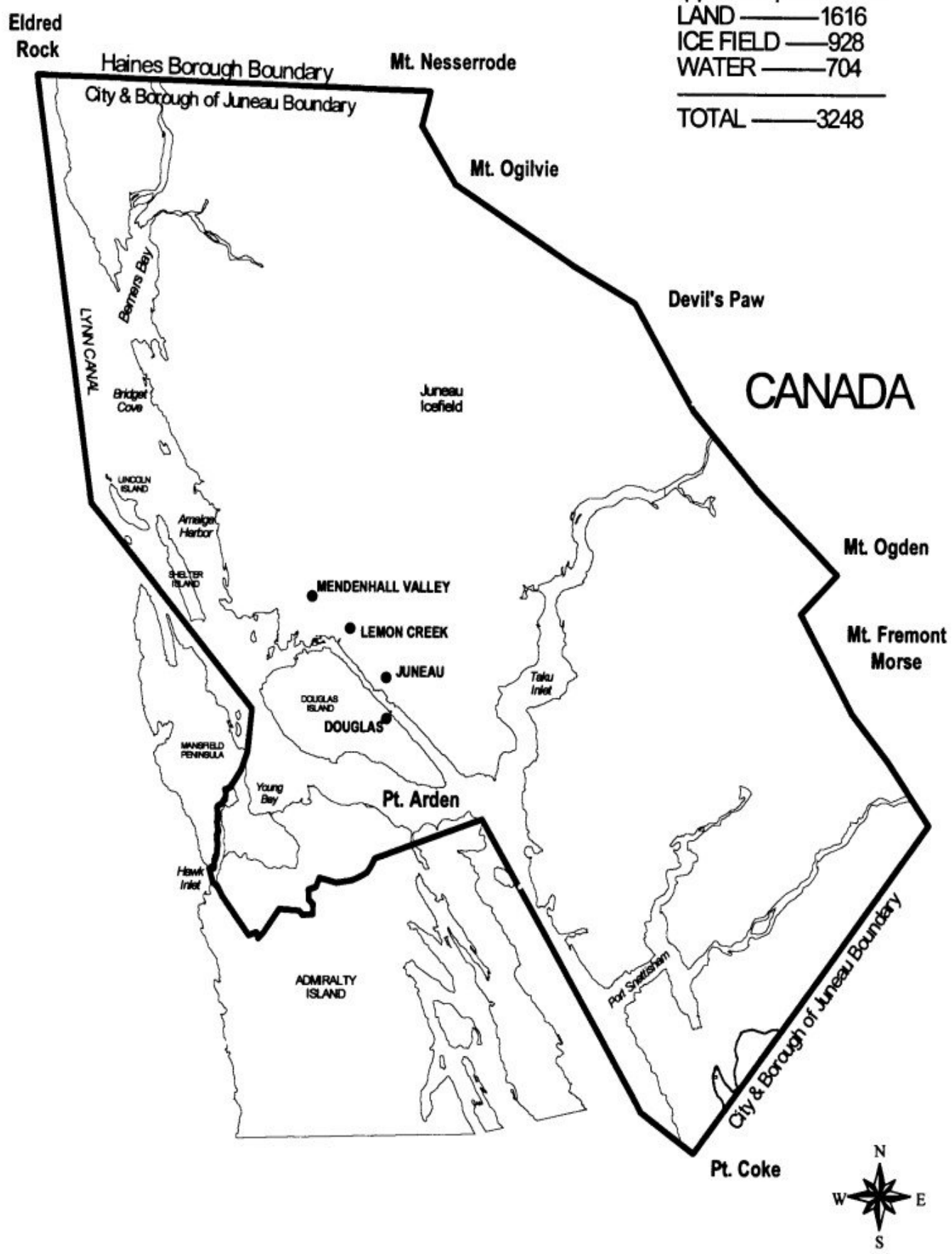
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Approx. square miles	
LAND	1616
ICE FIELD	928
WATER	704
TOTAL	3248



MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Maria
Gladziszewski
Deputy Mayor
Areawide
Assembly Member



Carole Triem
Areawide
Assembly Member



Greg Smith
District 1
Assembly Member



Alicia Hughes-
Skandijs
District 1
Assembly Member



Loren Jones
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Rob
Edwardson
District 2
Assembly Member



Michelle
Bonnet Hale
District 2
Assembly Member

FINANCE DEPARTMENT CONTACTS

Even though the budget is submitted to the Mayor and Assembly by the Manager in April, the preparation begins months prior, with projections of City funding sources, reserves, revenues and expenditures. It will continue through numerous phases and until adopted.

We recognize and appreciate that budgeting is an ongoing process of planning, monitoring, problem solving, and customer service throughout the fiscal year involving staff dedication from every department throughout the City and Borough of Juneau. Each year, every effort is made to improve both the budget process and the usefulness of the budget documents.

Jeff Rogers
Finance Director

Sam Muse
Controller

Jean Hodges
Assistant Controller

Adrien Speegle
Budget Analyst

Erica Roguska
Administrative Assistant

Sonia Delgado
Accountant

Angelica Lopez-Campos
Accountant

Kathleen Jorgensen
Accountant

Sara Rearick
Accountant

Tiara Ward
Accountant

The City & Borough of Juneau's budget documents are available online at:

<http://www.juneau.org/financeftp/budget.php>

If you have any questions related to the FY21 & FY22 Proposed Budgets, call us at 907.586.5216.

Our mailing address is:

City & Borough of Juneau
Controller's Office
155 South Seward Street
Juneau, Alaska 99801

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

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

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets
- Capital Transit

Sales Tax

Nonmajor Funds

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

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

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

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

Nonmajor Fund

- Waste Management

Capital Project:

Major Funds

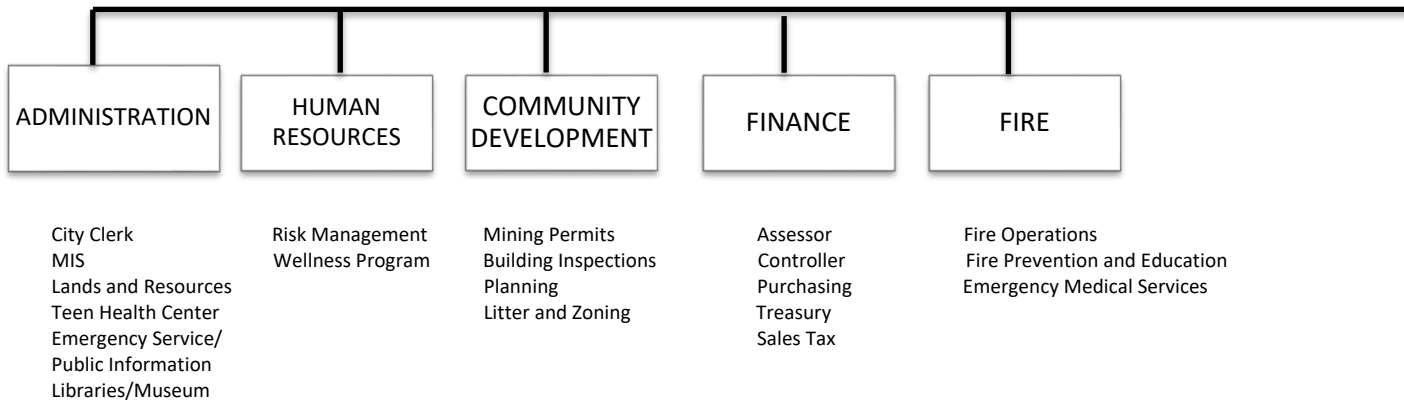
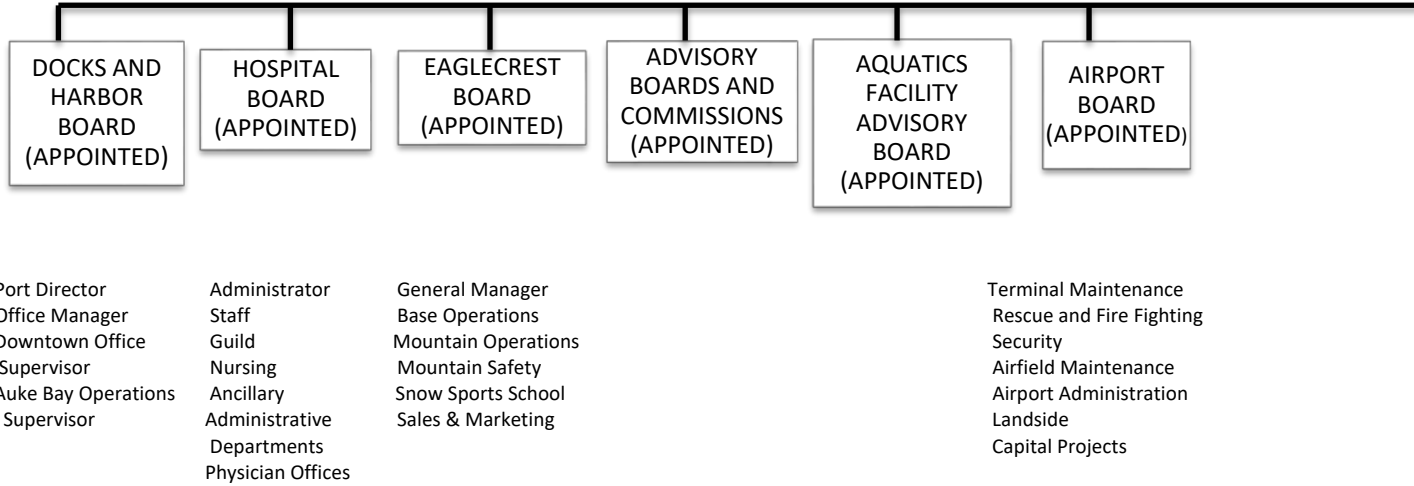
- Capital Projects

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

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

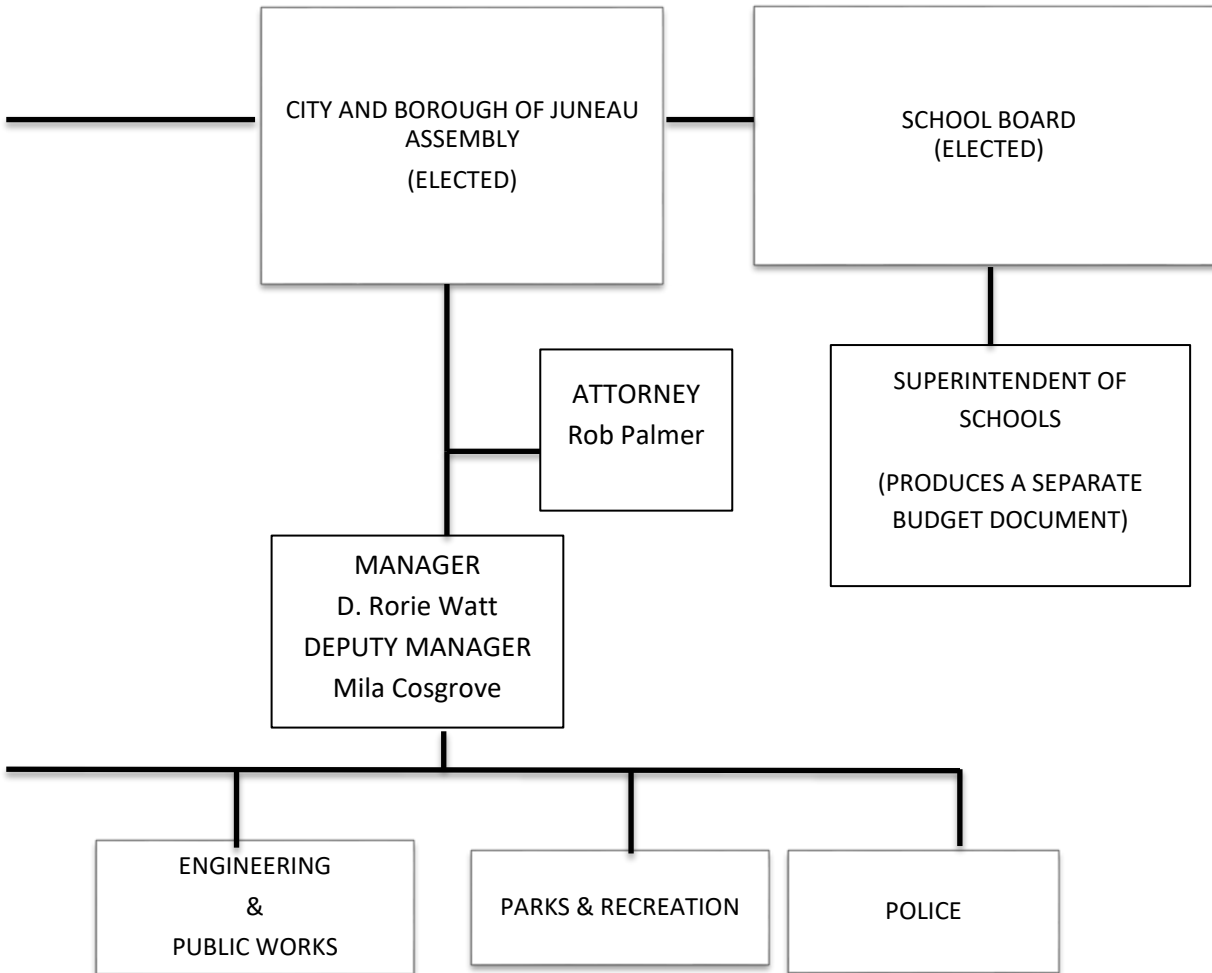
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

hierarchical structure of the administration.



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

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

Patrol
Dispatching
Parking Control
Records
Metro
Community Work Service Program
Investigation

NOTES

This page has been left for notes.

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	32,247

Employment and Economy

Private sector employment.....	11,010
Public sector employment.....	6,706
Unemployment	4.4%

Gross Business Sales by category (in thousands of dollars) \$ 2.48 billion

Real estate	\$ 95,162
Contractors.....	\$ 223,328
Liquor and restaurant	\$ 150,418
Retail sales – general	\$ 213,670
Foods.....	\$ 200,271
Transportation and freight	\$187,155
Professional services.....	\$ 301,496
Retail sales – specialized	\$ 228,288
Automotive	\$ 81,619
Other	\$ 798,505

Principal Property Tax Payers (Taxable Assessed Value in thousands of dollars)

HECLA Greens Creek Mining	\$ 227,930
Coeur Alaska	\$ 167,627
Alaska Electric Light & Power.....	.. \$ 113,056
Fred Meyer of Alaska Inc.	\$ 20,530
Juneau I LLC	\$ 19,321
Tower Legacy I LLC	\$ 18,153
O Jacobsen Drive Juneau LLC	\$ 16,995
AKBEV Group LLC.....	\$ 15,770
Cole GS Juneau AK LLC.	\$ 14,861
Telephone Utilities of Alaska	\$ 14,276

Major Employers (top ten by number of employees):

State of Alaska.....	3,700
Federal Government	690
Juneau School District	683
City and Borough of Juneau	600
Bartlett Regional Hospital	487
University of Alaska Southeast.....	n/a
Reach Inc.	n/a
Fred Meyers Stores Inc.	n/a
Southeast Alaska Regional Health Consortium	n/a

Airport

Major airline landings	5,325
Major airline passengers enplaning	328,218

Streets

Miles of streets.....	131
Miles of sidewalks	31

COMMUNITY PROFILE

Water Services

Consumers.....	9,794
Miles of water mains	181
Fire hydrants.....	1,458
Wells	7
Reservoirs.....	9
Pump stations	9

Wastewater Services

Consumers.....	8,784
Miles of sanitary sewer	151
Lift stations	45
Wastewater treatment plants	3
Average yearly gallonage treated.....	971 million

Fire Protection

Stations.....	5
Volunteer firefighters	49
Number of fire alarms	1,067

Police Protection

Stations.....	1
Reported violent crimes	2,454

Parks, Recreation, and Culture

Recreation service parks	36
Total acres	368
Natural area parks	59
Total acres	2,245
Convention centers.....	1
Swimming pools.....	2
Ski areas	1
Youth centers	1
Golf courses (when the tide is out).....	1
Harbors	
Private	1
Public	5
Boat launch ramps.....	6

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, 2019.

n/a = The State of Alaska, by law, is not allowed to provide employment numbers.

USER'S GUIDE

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

Overview

This section, which has two (2) subsections, including an analysis of the overall budget issues, deliberations and budgetary decisions.

- City Manager's Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ).

Financial Summaries

This section contains the following comparative schedules for FY19 Actuals, FY20 Amended Budget, FY20 Projected Actuals, FY21 Proposed Budget and FY22 Proposed 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 – FY21 & FY22.

Property Assessment and Taxation

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

Major Revenue Analysis

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

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY21.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

These sections contain comparative schedules for expenditures and funding sources, budget highlights, and core services 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 provided with Debt Service being the exception. The Debt Service section includes information about the CBJ's authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

Definition of Funds

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

Glossary

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

NOTES

This page has been left for notes.

CITY MANAGER'S BUDGET MESSAGE



April 1, 2020

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

CITY MANAGER'S BUDGET MESSAGE

In accordance with the Municipal Charter, attached is the balanced FY21 and FY22 Operating and Capital Budgets. In it, I am recommending that you begin the budget process with the assumption of a property tax increase of 1 mil, nearly 10%.

With no exaggeration, these are unprecedented times. I recommend that the Assembly bring this recommendation through the public budget process and make a final decision that is informed by the following factors:

1. Forecast impact to our local economy resulting from the global COVID-19 pandemic.
2. Updated estimate of shortfalls in collection of sales tax in the current and future years.
3. Updated accounting of expenses incurred due to COVID-19 mitigation.
4. Assembly consideration of Manager's recommendation on the Capital Improvement Plan.
5. Whether or not the State of Alaska fully funds School Bond Debt Reimbursement.
6. Service Reductions as specifically targeted or a dollar amount as requested by the Assembly.
7. The amount of State or Federal financial relief that becomes available, if any.

Given the unprecedented level of uncertainty, you may wish to think of this budget as an "interim," "draft," or "placeholder" budget with the intention to return to a formal budget process once the dust has settled from the public health crisis we are now experiencing. That work will certainly need to happen in the fall of 2020 or the winter of 2021. However, be advised that the Charter 9.7 (a) requires you to pass a budget by June 15, or the Manager's budget shall be deemed adopted. We must work hard together to ensure that the Assembly is able to pass a budget.

The budget process began with the Assembly's direction to the Manager in early December. I conveyed that direction to the Departments in mid-December and they created their budgets in January. The Manager's Office and Finance Department reviewed those budgets extensively in February in consultation with Directors and key administrative staff. The budget presented here was largely complete by March 1st—significantly before we understood the scope and scale of the spread of COVID-19 and its potential impact on Juneau's community and economy.

This budget reflects revised projections of consumer tax revenues and passenger fees in light of COVID-19. However, it does *not* reflect the impact of COVID-19 on any of the following:

- Departmental Expenditures
- User Fees and Charges for Services
- Enterprise Budgets (expenditure or revenue)
- Capital Improvement Plan

CITY MANAGER'S BUDGET MESSAGE

This budget assumes no cruise ship season in the summer of 2020, and it assumes a tepid season in 2021. Note that the impact of lost cruise ship seasons will be felt across two fiscal years, between FY2020 and FY2021 for this summer's season and across FY2021 and FY2022 for next summer's season. This budget also assumes that the shelter-in-place mandates persist through at least July 1st. This budget also assumes that contraction in the national US economy will result in higher unemployment and less disposable income for several years into the future. These assumptions combined have a severe impact on Sales Tax, Hotel-Bed Tax, other consumer taxes, and all passenger fees. This budget assumes that the State of Alaska will only reimburse 50% of its portion of School Bond Debt in FY2020, FY2021, and FY2022—which is proposed to be fully paid from the Debt Service Fund. One area of stability: this budget projects that property taxes will remain stable after a 1% increase in property valuation in FY2021. At this time, it would be foolish to speculate about the future erosion of property values as a result of the COVID-19 pandemic.

During the budget process, we will discuss the sizable depletion of unrestricted fund balance and the restricted budget reserve over the next two fiscal years. To offset this substantial decline in available funds, I have proposed a 1.0 mill increase to the areawide rate that will generate approximately \$5.0 million in each of FY2021 and FY2022. Without that proposed increase, by the end of FY2022, this budget could fully drain both the unrestricted fund balance and the restricted budget reserve.

The Assembly has big levers to pull-on to change the trajectory of the budget and resulting fund balances. One option would be to reduce the historic level of investment in capital projects. The FY2021 and FY2022 Capital Improvement Plans will each fund approximately \$20 million of projects with general government and sales tax funds. Even a modest reduction of these substantial infrastructure investments can move the needle. Further, the Assembly can work with the Manager to review existing appropriations for capital improvement projects. Not all projects move at the same speed, and there may be projects that have stalled. There may also be already-appropriated projects that the Assembly no longer views as critical community priorities. De-appropriating these projects can effectively add those funds back to fund balance. Lastly, the Assembly can consider reduction of CBJ operations. To do so, the Assembly can return to the Program Prioritization work that it completed in 2019 where it identified programs as higher or lower priority.

SUMMARY

This City Manager's Budget Message is the shortest in a very long time. You may find that merciful, or you may find yourself wanting more of the ugly detail. We will get to the ugly detail for sure. However, I think the Assembly can do itself a favor by recognizing that the coming year's budget will be a work-in-progress well into next fall. For now, I encourage you to wrestle with the big concepts but avoid becoming lost in the uncertainty in the margins. Again, we live in unprecedented times.

I appreciate the hard work put in by the CBJ staff to prepare this year's budget for introduction. In spite of the uncertainty created by our current public health emergency, this budget reflects significant efforts by CBJ staff to retain status quo expenditures while sustaining critical municipal services. Additionally, I appreciate the work CBJ employees have undertaken over the past years to reduce expenditures and be wise consumers.

Respectfully submitted,



Duncan Rorie Watt
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between 1: the FY20 (original Approved budget plus supplemental appropriations) and FY21 Proposed Budget and 2: FY21 Proposed and FY22 Proposed Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight”.

	FY20	FY21		FY22	
	Amended	Proposed	% Change	Proposed	% Change
Revenue:					
State Support <i>(Note 1)</i>	67,899,500	59,034,200	(13.06)	59,552,400	0.88
Federal Support <i>(Note 2)</i>	10,609,700	11,326,300	6.75	11,568,400	2.14
Taxes <i>(Note 3)</i>	106,794,000	103,472,200	(3.11)	111,512,200	7.77
Charges for Services <i>(Note 4)</i>	138,094,100	153,723,800	11.32	154,996,800	0.83
Licenses, Permits, Fees <i>(Note 5)</i>	15,058,000	7,668,200	(49.08)	13,718,200	78.90
Fines and Forfeitures	318,700	329,200	3.29	326,400	(0.85)
Rentals and Leases	4,664,800	4,544,500	(2.58)	4,580,600	0.79
Investment & Interest Income	4,506,500	5,058,800	12.26	4,957,900	(1.99)
Sales	734,500	662,800	(9.76)	663,500	0.11
Donations	170,100	192,400	13.11	192,400	-
Special Assessments	53,900	37,900	(29.68)	37,900	-
Other Revenue	3,589,000	3,606,100	0.48	3,610,700	0.13
Total Revenue	352,492,800	349,656,400	(0.80)	365,717,400	4.59
Expenditures:					
General Government - City <i>(Note 6)</i>	80,483,200	78,283,900	(2.73)	79,630,400	1.72
General Government - School District <i>(Note 7)</i>	88,682,600	87,337,400	(1.52)	86,611,000	(0.83)
Non-Board Enterprise	17,315,400	18,791,800	8.53	18,345,000	(2.38)
Board Controlled <i>(Note 8)</i>	121,071,800	133,477,400	10.25	134,051,400	0.43
Internal Service	4,642,700	4,655,000	0.26	5,326,000	14.41
Debt Service <i>(Note 9)</i>	16,727,800	15,705,600	(6.11)	14,407,400	(8.27)
Capital Projects <i>(Note 10)</i>	39,511,100	50,583,000	28.02	32,736,700	(35.28)
Special Assessments	447,100	421,400	(5.75)	427,500	1.45
Total Expenditures	368,881,700	389,255,500	5.52	371,535,400	(4.55)
Fund Balance Increase (Decrease)	(16,388,900)	(39,599,100)		(5,818,000)	(85.31)

See below and on the following page for differences to note when comparing the FY20 Amended to the FY21 Proposed and FY22 Proposed Budgets.

Funding Source Notes

1. State Support –The FY21 Proposed Budget is down \$8.9 million (13.0%) from the FY20 Amended budget. There are three significant changes that drive this reduction: a decrease in State foundation and grant funding for Education of \$1.9 million, a decrease in School Debt Reimbursement of \$3.8 million and a decrease in State Marine Passenger fee revenue of \$1.5 million. From the FY21 Proposed budget to the FY22 Proposed budget, State Support increased \$.5 million (.9%). This increase was due to an increase in state funding for vehicle equipment replacement.

EXECUTIVE SUMMARY

2. Federal Support – The FY21 Proposed Budget increased \$717,000 (6.8%) from the FY20 Amended budget. This is due to increased Federal grant revenue that will repay Airport Revenue Bonds. The FY22 Proposed budget is nearly flat to the FY21 Proposed budget.
3. Tax – The FY21 Proposed Budget Tax revenue decreased \$3.3 million (3.1%) over the FY20 Amended Budget. This reflects a decrease in sales taxes of \$8.2 million, a \$1.2 million decrease in miscellaneous consumer taxes, and an increase in property tax of \$6.1 million stemming from an increase in the mil rate of 1.0 mil. The Proposed decrease in consumer taxes is related to the COVID-19 pandemic and its cascading effects on the economy. The FY22 Proposed budget increased \$8.0 million (7.8%) to the FY21 Proposed. This reflects some normalization in the previously mentioned consumer taxes.
4. Charges for Services – The FY21 Proposed Budget increased \$15.6 million (11.3%) over the FY20 Amended. While General Government programs show an increase of \$0.7 million, Enterprise funds have an increase of \$15.0 million, driven by increases to Hospital, Water and Sewer charges. The FY22 Proposed budget is another \$1.3 (.8%) million increase over the FY21 Proposed budget, again due to increased charges for services for Enterprise funds.
5. Licenses, Permits and Fees – The FY21 Proposed Budget decreased \$7.4 million over the FY20 Amended. The decrease is driven by decreases in Marine Passenger Fees (\$4.4 million) and Port Development Fees (\$4.2 million). Again, this reflects impacts to the cruise industry from the COVID-19 pandemic. The FY22 Proposed Budget shows an increase of \$6.1 million over the FY21 Proposed. This increase is attributable to a stabilization in Marine Passenger Fees and Port Development Fees after a down year, as previously described.

Expenditure Notes

6. City General Government – The FY21 Proposed Budget decreased \$2.2 million (2.7%) from the FY20 Amended Budget. This was driven by decreases of one-time funding requests recommended by the Manager and the Assembly, offset by increases in personnel services and insurance costs. The FY22 Proposed Budget is an increase of \$1.4 million (1.7%), recommended by the Manager and primarily reflecting increased personnel services costs.
7. School District – The FY21 Proposed Budget decreased \$1.3 million (1.5%) over the FY20 Amended budget. The FY22 Proposed Budget is a decrease of \$.7 million (.8%) to the FY21 Proposed budget. This reflects targeted cuts made by the School District in response to State funding levels.
8. Board Controlled –The FY21 Proposed Budget increased \$12.4 million (10.3%) over the FY20 Amended. This increase was due to an increase in Hospital expenditures of \$10.3 million and JIA expenditures of \$1.5 million. The FY22 Proposed budget is an increase of \$.6 million (.4%) over FY21 Proposed.
9. Debt Service – The \$1.0 million (6.1%) decrease in the FY21 Proposed Budget compared to the FY20 Amended is due to the reduction in outstanding school construction debt, as multiple bonds were fully paid off during FY20. The FY22 Proposed budget is down another \$1.3 million to the FY20 Adopted budget. Again, this reflects school bonds being fully repaid in FY21.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY21 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. Subsequent to adoption, significant supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY21 Proposed CIP budget is \$11.0 million more than the FY20 Amended Budget. The most significant change being increased contributions from Enterprise funds to their respective Capital projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY21 Proposed Budget includes funding for 1,805.85 Full Time Equivalent (FTE) positions. The FY21 Proposed Budget staffing is 19.64 FTEs more than the FY20 Amended staffing level. The increase consists of:

Total FTE staffing changes and a reconciliation between FY20 Adopted, FY20 Amended, and FY21 Proposed Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	FTE
FY20 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,775.58
FY20 General Government and Enterprise staffing changes <i>(Note 1 below)</i>	2.22
FY20 School District increases	8.41
FY20 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,786.21
FY21 General Government and Enterprise staffing changes <i>(Note 2 below)</i>	19.64
FY21 Proposed Staffing , referenced in full time equivalent positions (FTEs)	1,805.85
(1) FY20 Amended General Government and Enterprise Staffing Changes	
Engineering: Added one position and increased one to full time	1.31
Parks and Recreation: Added partial position for Parks and Landscape	0.39
Corrections to prior year reporting	0.62
Bartlett Regional Hospital: Adjustment to FTE	(0.10)
	2.22
(2) FY21 Proposed General Government and Enterprise Staffing Changes	
Community Development: Eliminated vacant position	(1.00)
JSD: Eliminated positions	(6.25)
Engineering: Corrected reporting of splits with other departments	0.10
Libraries: Adjusted part-time positions	(0.86)
Parks and Recreation: Adjusted/added part-time positions for Parks and Landscape	3.55
Juneau International Airport: Added positions	2.51
Bartlett Regional Hospital: Adjustment to FTE	21.59
	19.64

NOTES

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SUMMARY OF OPERATING REVENUES BY SOURCE

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
State Support:					
Foundation Funding	\$ 37,803,200	38,833,700	38,849,700	36,935,700	37,000,000
School Construction Debt Reimb.	8,453,900	7,096,000	3,550,000	3,279,000	2,818,000
Contribution for School PERS/TRS	5,472,100	5,400,000	5,400,000	5,400,000	5,400,000
School Grants	3,667,700	3,550,800	3,516,600	3,500,000	3,500,000
State Aid to Schools	-	-	-	-	-
State Marine Passenger Fee	5,271,100	5,400,000	8,414,600	3,900,000	1,700,000
State Shared Revenue	1,558,000	1,583,900	1,601,300	1,167,400	1,257,400
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	3,949,500	5,945,100	5,335,700	4,760,700	7,785,600
Total State Support	66,263,300	67,899,500	66,759,300	59,034,200	59,552,400
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
Secure Rural Schools/Roads	478,000	550,000	550,000	550,000	550,000
Federal Bond Subsidy	94,800	183,400	183,400	126,000	97,500
Miscellaneous Grants	6,294,100	7,076,300	6,381,100	8,220,400	8,491,000
Total Federal Support	9,690,700	10,609,700	9,544,400	11,326,300	11,568,400
Local Support:					
Taxes:					
Sales	49,738,400	49,900,000	43,000,000	41,700,000	48,600,000
Property	50,643,000	51,519,000	51,836,300	57,632,200	57,632,200
Tobacco Excise	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
Hotel	1,632,100	1,550,000	1,350,000	810,000	1,440,000
Alcohol	1,296,400	1,000,000	1,110,000	930,000	1,140,000
Total Taxes	106,207,400	106,794,000	99,996,300	103,472,200	111,512,200
Charges for Services:					
General Governmental Funds	5,770,500	5,817,800	5,636,200	6,530,800	6,653,000
Special Revenue Funds	1,059,900	1,414,900	1,146,400	1,368,400	1,368,400
Enterprise Funds	131,191,000	130,861,400	144,450,800	145,824,600	146,975,400
Total Charges for Services	138,021,400	138,094,100	151,233,400	153,723,800	154,996,800
Licenses, Permits, Fees					
General Governmental Funds	802,500	819,400	868,100	896,300	842,300
Special Revenue Funds	13,325,400	13,124,100	9,292,400	6,123,900	12,227,900
Special Assessment Funds	90,200	253,500	220,500	168,000	168,000
Enterprise Funds	860,200	861,000	543,400	480,000	480,000
Total Licenses, Permits, Fees	15,078,300	15,058,000	10,924,400	7,668,200	13,718,200

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Fines and Forfeitures:					
General Governmental Funds	511,500	248,000	409,800	257,600	258,500
Special Revenue Funds	21,300	14,000	21,200	21,200	21,200
Special Assessment Funds	17,400	31,700	30,400	27,400	23,700
Enterprise Funds	23,700	25,000	23,000	23,000	23,000
Total Fines and Forfeitures	573,900	318,700	484,400	329,200	326,400
Rentals and Leases:					
General Governmental Funds	453,100	428,400	432,100	442,000	446,100
Special Revenue Funds	886,700	959,500	2,374,500	976,900	993,600
Permanent Fund	11,900	11,200	11,500	11,200	11,200
Enterprise Funds	3,357,200	3,265,700	3,186,300	3,114,400	3,129,700
Total Rentals and Leases	4,708,900	4,664,800	6,004,400	4,544,500	4,580,600
Investment & Interest Income:					
General Governmental Funds	2,775,800	2,311,500	2,853,600	2,868,100	2,798,100
Special Revenue Funds	91,700	196,300	132,400	132,500	132,700
Debt Service Funds	65,100	-	-	-	-
Permanent Fund	185,700	134,200	182,400	161,800	165,700
Enterprise Funds	3,858,200	1,819,400	1,908,400	1,782,600	1,747,600
Internal Service Funds	-	45,100	113,800	113,800	113,800
Total Investment & Int. Income	6,976,500	4,506,500	5,190,600	5,058,800	4,957,900
Sales:					
General Governmental Funds	57,100	51,400	44,900	47,800	42,500
Special Revenue Funds	674,200	663,100	1,419,600	606,000	612,000
Enterprise Funds	1,508,400	20,000	9,000	9,000	9,000
Total Sales	2,239,700	734,500	1,473,500	662,800	663,500
Donations:					
General Governmental Funds	54,900	95,100	106,300	92,400	92,400
Special Revenue Funds	175,100	75,000	100,000	100,000	100,000
Total Donations	230,000	170,100	206,300	192,400	192,400
Other Income:					
Special Assessments	455,800	53,900	95,400	37,900	37,900
Student Activities Fundraising	1,871,500	2,100,000	2,100,000	2,100,000	2,100,000
Miscellaneous Revenues	732,100	1,489,000	1,507,900	1,506,100	1,510,700
Total Other Income	3,059,400	3,642,900	3,703,300	3,644,000	3,648,600
Total Local Support	277,095,500	273,983,600	279,216,600	279,295,900	294,596,600
Total Revenues	\$ 353,049,500	352,492,800	355,520,300	349,656,400	365,717,400
Fund Balance Increase (Decrease):					
Combined Governmental Funds	\$ (725,900)	(5,002,300)	(1,617,100)	(1,035,100)	(2,927,100)
All Other Funds	8,760,000	(11,386,600)	(9,361,100)	(38,564,000)	(2,890,900)
Total Fund Balance Inc (Dec)	\$ 8,034,100	(16,388,900)	(10,978,200)	(39,599,100)	(5,818,000)

SUMMARY OF EXPENDITURES BY FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental Funds:					
Mayor and Assembly Administration:	\$ 7,508,800	9,464,000	9,433,700	5,353,400	5,408,300
City Manager	2,192,400	3,651,100	3,443,700	3,198,900	2,976,100
City Clerk	355,500	392,400	364,300	494,100	433,300
Human Resources	616,500	684,400	633,600	692,100	703,800
Management Information Systems	2,677,500	3,031,600	2,781,500	3,096,000	3,149,200
Capital City Fire	4,537,000	4,953,800	4,938,500	5,243,300	5,505,300
Capital City Rescue	4,511,100	6,010,500	6,010,500	6,240,500	6,407,700
Capital Transit	6,606,100	6,970,100	6,333,900	7,001,000	7,171,000
Community Development	2,875,900	3,411,400	3,369,900	3,282,700	3,260,700
General Engineering	148,000	291,900	239,300	285,500	295,100
Finance	5,535,700	5,891,200	5,674,100	5,843,800	6,040,300
Law	1,968,800	2,316,500	2,214,100	2,299,700	2,356,500
Libraries	3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
Parks and Recreation:					
Parks and Landscape	2,171,500	2,385,300	2,351,800	2,879,500	2,944,300
Recreation	5,680,600	6,010,800	5,954,300	5,812,600	5,887,600
Visitor Services	637,500	664,000	664,000	664,700	664,700
Police	15,130,500	17,056,900	16,538,600	17,731,400	18,103,900
Streets	5,359,400	5,769,600	5,396,300	5,880,800	6,012,900
Support To Other Funds	30,074,700	29,578,800	29,578,800	31,329,300	31,595,800
Interdepartmental Charges	(4,629,400)	(4,519,000)	(4,523,000)	(4,285,500)	(4,314,300)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Total	96,750,600	107,088,500	104,166,000	106,199,900	107,846,900
Special Revenue Funds:					
Education - Operating	70,451,100	72,633,900	70,202,600	71,122,400	70,396,000
Education - Special Revenue	15,865,200	16,048,700	16,585,000	16,215,000	16,215,000
Sales Tax	1,063,500	1,094,400	1,099,000	675,900	693,200
Hotel Tax	19,200	24,900	26,000	32,600	33,200
Tobacco Excise Tax	19,200	41,900	44,200	57,800	58,800
Affordable Housing	45,000	126,000	74,000	663,200	663,200
Downtown Parking	538,300	478,900	575,300	685,900	694,000
Eaglecrest	2,423,700	2,795,500	2,468,800	3,087,400	3,087,400
Lands	788,100	1,149,700	1,114,600	1,244,000	1,183,100
Library Minor Contributions	49,200	46,700	-	38,800	38,700
Marine Passenger Fee	5,500	5,500	5,500	7,500	7,500
Port Development	5,500	5,500	5,500	7,600	7,600
Support To Other Funds	72,857,000	69,288,200	69,288,200	68,533,600	58,896,800
Total	164,130,500	163,739,800	161,488,700	162,371,700	151,974,500

SUMMARY OF EXPENDITURES BY FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
Debt Service Funds					
Debt Service	17,850,400	16,727,800	16,019,500	15,705,600	14,407,400
Total	17,850,400	16,727,800	16,019,500	15,705,600	14,407,400
Special Assessment Funds:					
Special Assessment	290,600	447,100	450,300	421,400	427,500
Support To Other Funds	478,000	1,400	3,700	13,900	13,200
Total	768,600	448,500	454,000	435,300	440,700
Permanent Fund:					
Support To Other Funds	90,000	90,000	90,000	106,600	109,800
Total	90,000	90,000	90,000	106,600	109,800
Enterprise:					
Juneau International Airport	7,273,300	8,819,800	7,961,900	10,348,500	10,820,800
Bartlett Regional Hospital	102,287,500	103,374,200	112,242,400	113,656,200	113,661,400
Boat Harbors	3,834,900	4,123,900	4,052,400	4,250,400	4,309,400
Docks	1,711,100	1,969,400	2,038,500	2,150,000	2,187,500
Water	2,650,500	3,651,200	3,232,000	3,833,500	3,891,000
Wastewater	8,281,600	11,974,100	9,640,000	12,768,200	12,255,300
Waste Management	1,297,000	1,690,100	1,894,700	2,190,100	2,198,700
Support To Other Funds	12,404,600	13,215,000	13,215,000	22,043,000	13,046,700
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(15,100)	(15,100)
Total	139,729,500	148,806,700	154,265,900	171,224,800	162,355,700
Internal Service Funds:					
Equipment Acquisition	2,842,700	4,800,000	3,625,800	6,973,400	8,243,600
Fleet Maintenance	2,037,800	2,269,100	2,139,400	2,341,400	2,371,500
Risk Management	21,463,900	24,847,800	24,904,700	25,484,300	25,930,400
Building Maintenance	2,383,300	2,533,800	2,527,900	2,708,000	2,743,500
Support To Other Funds	1,734,100	-	-	-	-
Interdepartmental Charges	(29,417,100)	(29,808,000)	(30,518,800)	(32,852,100)	(33,963,000)
Total	1,044,700	4,642,700	2,679,000	4,655,000	5,326,000
Capital Projects:					
Capital Projects	41,502,500	37,161,600	37,388,800	47,921,300	29,985,700
CIP Engineering	787,000	2,349,500	2,122,300	2,661,700	2,751,000
Support To Other Funds	4,010,200	147,000	147,000	-	-
Total	46,299,700	39,658,100	39,658,100	50,583,000	32,736,700
Total of Departmental Expenditures	466,664,000	481,202,100	478,821,200	511,281,900	475,197,700
Less: Support to Other Funds	121,648,600	112,320,400	112,322,700	122,026,400	103,662,300
Total Expenditures	\$345,015,400	368,881,700	366,498,500	389,255,500	371,535,400

SUMMARY OF OPERATING EXPENSES BY DEPARTMENT SALARY, BENEFITS, COMMODITIES & SERVICES

	FY21 Proposed Budget			
	Salary/OT	Benefits	Commodities/Svcs	Sum
General Governmental Funds:				
Mayor and Assembly Administration:	78,800	175,400	508,300	762,500
City Manager	1,099,700	505,000	1,564,200	3,168,900
City Clerk	210,600	101,500	88,400	400,500
Management Information Systems	1,327,700	685,100	1,032,200	3,045,000
Capital City Fire/Rescue	5,640,800	2,732,300	3,018,700	11,391,800
Capital Transit	2,880,200	1,578,700	2,542,100	7,001,000
Community Development	1,786,000	952,400	544,300	3,282,700
General Engineering	153,900	80,300	51,300	285,500
Finance	3,241,400	1,794,600	802,800	5,838,800
Human Resources	366,700	189,300	136,100	692,100
Law	1,069,900	527,600	702,200	2,299,700
Libraries	1,608,500	926,100	1,104,000	3,638,600
Parks and Recreation:				
Parks and Landscape	1,188,000	632,900	1,058,600	2,879,500
Recreation	2,383,400	1,256,300	1,805,400	5,445,100
Centennial Hall (Visitor Services)	-	-	664,700	664,700
Police	9,338,300	4,604,600	2,755,200	16,698,100
Streets	1,646,400	949,800	3,284,600	5,880,800
Total	34,020,300	17,691,900	21,663,100	73,375,300
Special Revenue Funds:				
Education	43,809,500	25,903,800	15,509,100	85,222,400
Downtown Parking	21,400	11,900	652,600	685,900
Eaglecrest	1,296,700	462,500	1,328,200	3,087,400
Lands	323,400	164,800	605,800	1,094,000
Total	45,451,000	26,543,000	18,095,700	90,089,700
Special Assessment Funds:				
Engineering	93,800	47,800	24,700	166,300
Total	93,800	47,800	24,700	166,300
Enterprise:				
Juneau International Airport	1,670,700	1,470,500	4,755,600	7,896,800
Bartlett Regional Hospital	45,672,700	33,073,300	29,740,200	108,486,200
Harbors	1,206,100	666,700	1,629,200	3,502,000
Docks	611,400	522,200	981,400	2,115,000
Water	1,147,600	640,300	1,723,400	3,511,300
Wastewater	3,031,200	1,632,100	5,606,700	10,270,000
Waste Management	111,100	57,200	2,021,800	2,190,100
Total	53,450,800	38,062,300	46,458,300	137,971,400
Internal Service Funds:				
Building Maintenance	843,400	449,200	1,415,400	2,708,000
Public Works Fleet	530,900	275,100	1,633,600	2,439,600
Risk Management	447,400	236,900	24,800,000	25,484,300
Total	1,821,700	961,200	27,849,000	30,631,900
Capital Projects:				
CIP Engineering	1,595,000	776,300	290,400	2,661,700
Total	1,595,000	776,300	290,400	2,661,700
Grand Total	136,432,600	84,082,500	114,381,200	\$ 334,896,300

SUMMARY OF STAFFING

	Number of FTEs					
	FY17	FY18	FY19	FY20 Amended Budget	FY21 Proposed Budget	FY22 Proposed Budget
General Governmental Funds:						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	9.50	10.50	10.50	10.50	10.50	10.50
City Clerk	2.68	2.68	2.68	2.68	2.68	2.68
Management Information Systems	14.66	14.66	14.66	15.66	15.66	15.66
Capital City Fire/Rescue	47.98	47.98	54.30	60.30	60.30	60.30
Capital Transit	39.58	39.58	39.98	39.98	39.98	39.98
Community Development	23.00	24.00	24.00	24.00	23.00	23.00
General Engineering	3.10	3.10	1.90	1.90	1.90	1.90
Finance	46.00	46.00	45.50	45.00	45.00	45.00
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	11.00	11.00	12.00	11.50	11.50	11.50
Libraries	28.35	28.35	28.84	28.57	27.71	27.71
Parks and Recreation:						
Parks and Landscape	16.56	16.72	17.97	19.08	21.53	21.53
Recreation	52.03	48.39	49.79	50.01	51.11	51.11
Centennial Hall (Visitor Services)	7.73	7.73	7.73	-	-	-
Police	93.84	94.34	94.84	97.84	97.84	97.84
Streets	22.31	22.31	21.91	21.91	21.91	21.91
Total	431.72	430.74	440.00	442.33	444.02	444.02
Special Revenue Funds:						
Education	671.75	671.75	672.68	682.98	676.73	676.73
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	31.84	31.84	32.08	35.60	35.60	35.60
Lands	3.75	3.75	3.75	3.60	3.60	3.60
Total	707.65	707.65	708.82	722.49	716.24	716.24
Special Assessment Funds:						
Engineering	1.25	1.25	1.10	1.10	1.10	1.10
Total	1.25	1.25	1.10	1.10	1.10	1.10
Enterprise:						
Juneau International Airport	34.06	34.06	34.06	34.46	36.97	36.97
Bartlett Regional Hospital	464.30	464.30	464.30	463.90	485.49	549.61
Harbors	17.08	17.08	17.08	17.08	16.33	16.33
Docks	10.76	12.01	13.01	13.01	13.76	13.76
Water	14.15	14.15	14.33	14.33	14.08	14.08
Wastewater	35.34	36.90	36.86	36.86	37.16	37.16
Waste Management	1.00	1.85	1.85	1.60	1.30	1.30
Total	576.69	580.35	581.49	581.24	605.09	669.21
Internal Service Funds:						
Building Maintenance	11.25	12.25	11.75	10.75	10.75	10.75
Public Works Fleet	6.25	6.25	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	23.20	24.20	23.70	22.70	22.70	22.70
Capital Projects:						
CIP Engineering	13.30	13.60	15.35	16.35	16.70	16.70
Total	13.30	13.60	15.35	16.35	16.70	16.70
Total Staffing	1,753.81	1,757.79	1,770.46	1,786.21	1,805.85	1,869.97

NOTES

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INTERDEPARTMENTAL CHARGES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental:					
Mayor and Assembly	\$ 73,300	73,300	73,300	700	700
City Manager	216,200	221,200	216,200	378,700	378,700
City Clerk	137,300	137,300	137,300	64,600	64,600
Human Resources	212,400	216,400	216,400	164,700	164,700
Management Information Systems	633,200	623,100	630,200	719,900	719,900
Finance	2,205,700	2,215,100	2,231,400	2,248,400	2,267,300
General Engineering	3,000	3,000	3,000	-	-
Law	643,900	523,900	523,900	439,900	439,900
Libraries	-	-	-	10,900	10,900
Parks and Landscape	146,500	146,500	152,100	146,500	146,500
Parks and Recreation	250,200	270,200	250,200	-	-
Police	78,100	74,000	74,000	96,200	106,100
Streets	29,600	15,000	15,000	15,000	15,000
Total	4,629,400	4,519,000	4,523,000	4,285,500	4,314,300
Enterprise:					
Docks	11,000	11,000	11,000	15,100	15,100
Internal Service:					
Equipment Acquisition	2,564,600	2,808,600	2,758,600	2,871,300	2,956,500
Fleet Maintenance	1,910,800	2,179,900	2,056,000	2,249,200	2,274,900
Risk Management	22,454,600	22,299,600	23,215,000	25,035,000	26,035,000
Building Maintenance	2,487,100	2,519,900	2,489,200	2,696,600	2,696,600
Total	29,417,100	29,808,000	30,518,800	32,852,100	33,963,000
Total Interdepartmental Charges	\$ 34,057,500	34,338,000	35,052,800	37,152,700	38,292,400

SUPPORT TO OTHER FUNDS

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental Funds Support To:					
Education - Operating	\$ 28,091,800	28,453,800	28,453,800	28,518,600	28,576,500
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	725,000	725,000	725,000	1,000,000	1,000,000
Fleet	271,200	-	-	-	-
Risk	349,500	-	-	-	-
Marine Passenger Fee	480,900	-	-	-	-
Debt Service	56,300	-	-	-	-
Waste Management	-	300,000	300,000	1,710,700	1,919,300
Total	30,074,700	29,578,800	29,578,800	31,329,300	31,595,800
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental	27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Debt Service	1,040,000	200,000	200,000	-	-
Bartlett Regional Hospital	975,000	175,000	175,000	175,000	175,000
Waste Management	400,000	400,000	400,000	400,000	200,000
Capital Projects	17,670,100	20,612,000	20,612,000	19,000,000	-
Available for Capital Projects	-	-	-	-	19,200,000
Hotel Tax Support To:					
General Governmental	935,000	960,000	960,000	960,000	960,000
Visitor Services	645,000	664,000	664,000	664,700	664,700
Capital Projects	-	200,000	200,000	440,000	440,000
Tobacco Excise Tax Support To:					
General Governmental	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Education Interfund Transfers	232,800	256,500	256,500	-	-
Affordable Housing Support To:					
General Governmental	-	400,000	400,000	-	-
Sales Tax	-	-	-	100,000	-
Downtown Parking Support To:					
Capital Projects	-	-	-	50,000	-
Lands Support To:					
Capital Projects	100,000	500,000	500,000	50,000	50,000
Marine Passenger Fee Support To:					
General Governmental	2,666,800	5,338,500	5,338,500	3,318,000	3,218,000
Downtown Parking	12,800	12,800	12,800	-	-
Docks	457,600	55,000	55,000	448,500	448,500
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Capital Projects	5,384,900	631,100	631,100	2,500,000	-
Port Development Support To:					
General Governmental	-	-	-	150,000	-
Fleet	-	-	-	235,000	-
Debt Service	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	8,700,000	4,500,000	4,500,000	6,500,000	-
Docks	-	358,500	358,500	-	-
Total	72,857,000	69,288,200	69,288,200	68,533,600	58,896,800

SUPPORT TO OTHER FUNDS

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Special Assessment Funds Support To:					
General Governmental	2,000	1,400	3,700	13,900	13,200
Capital Projects	476,000	-	-	-	-
Total	478,000	1,400	3,700	13,900	13,200
Permanent Fund Support To:					
General Governmental	90,000	90,000	90,000	106,600	109,800
Total	90,000	90,000	90,000	106,600	109,800
Enterprise Funds Support To:					
Marine Passenger Fees	170,000	-	-	-	-
Capital Projects	12,234,600	13,215,000	13,215,000	22,043,000	13,046,700
Total	12,404,600	13,215,000	13,215,000	22,043,000	13,046,700
Internal Service Funds Support To:					
Capital Projects	1,734,100	-	-	-	-
Total	1,734,100	-	-	-	-
Capital Projects Support To:					
General Governmental	-	147,000	147,000	-	-
Debt Service	52,000	-	-	-	-
Airport	2,199,200	-	-	-	-
Marine Passenger Fee	1,759,000	-	-	-	-
Total	4,010,200	147,000	147,000	-	-
Total Support To Other Funds	\$ 121,648,600	112,320,400	112,322,700	122,026,400	103,662,300

SUPPORT FROM OTHER FUNDS

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental Funds Support From:					
Sales Tax	\$ 27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Hotel Tax	1,580,000	1,624,000	1,624,000	1,624,700	1,624,700
Tobacco Excise Tax	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	2,666,800	5,338,500	5,338,500	3,318,000	3,218,000
State Marine Passenger Fee	-	-	-	150,000	-
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	106,600	109,800
Capital Projects	-	147,000	147,000	-	-
Total	34,914,200	38,600,300	38,602,600	35,729,600	35,482,100
Special Revenue Funds Support From:					
Affordable Housing From:					
Sales Tax	400,000	400,000	400,000	400,000	400,000
Education - Operating Support From:					
General Governmental Funds	26,535,300	26,777,300	26,777,300	26,842,100	26,900,000
Education - Special Revenue Support From:					
General Governmental Funds	1,556,500	1,676,500	1,676,500	1,676,500	1,676,500
Education Interfund Transfers	232,800	256,500	256,500	-	-
Sales Tax Support From:					
Affordable Housing	-	-	-	100,000	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Marine Passenger Fee	12,800	12,800	12,800	-	-
Eaglecrest Support From:					
General Governmental Funds	725,000	725,000	725,000	1,000,000	1,000,000
Marine Passenger Fees Support From:					
General Governmental Funds	480,900	-	-	-	-
Dock	170,000	-	-	-	-
Capital Projects	1,759,000	-	-	-	-
Total	31,972,300	29,948,100	29,948,100	30,118,600	30,076,500
Debt Service Funds Support From:					
General Governmental Funds	56,300	-	-	-	-
Sales Tax	1,040,000	200,000	200,000	-	-
Port Development	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	52,000	-	-	-	-
Total	3,245,700	2,294,800	2,294,800	2,095,400	2,093,600

SUPPORT FROM OTHER FUNDS

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Enterprise Funds Support From:					
Airport Support From:					
Capital Projects	2,199,200	-	-	-	-
Bartlett Regional Hospital Support From:					
Sales Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Waste Management Support From:					
Sales Tax	400,000	400,000	400,000	400,000	200,000
General Fund	-	300,000	300,000	1,710,700	1,919,300
Docks Support From:					
Port Development Fees	-	358,500	358,500	-	-
Marine Passenger Fees	457,600	55,000	55,000	448,500	448,500
Total	4,549,800	1,806,500	1,806,500	3,252,200	3,260,800
Internal Service Support From:					
General Fund	620,700	-	-	-	-
State Marine Passenger Fees	-	-	-	235,000	-
Marine Passenger Fees	46,200	12,600	12,600	12,600	12,600
Total	666,900	12,600	12,600	247,600	12,600
Capital Projects Support From:					
Sales Tax	17,670,100	20,612,000	20,612,000	19,000,000	19,200,000
Tobacco Excise Tax	-	-	-	-	-
Hotel Tax	-	200,000	200,000	440,000	440,000
Lands	100,000	500,000	500,000	50,000	50,000
Downtown Parking	-	-	-	50,000	-
Marine Passenger Fees	5,384,900	631,100	631,100	2,500,000	-
Port Development	8,700,000	4,500,000	4,500,000	6,500,000	-
Airport	380,000	800,000	800,000	-	-
Bartlett Regional Hospital	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Boat Harbors	-	140,000	140,000	125,000	-
Docks	2,235,000	-	-	-	-
Water	1,600,000	4,050,000	4,050,000	4,213,000	2,756,700
Wastewater	3,845,000	3,225,000	3,225,000	7,415,000	-
Waste Management	1,774,600	1,000,000	1,000,000	-	-
Risk Management	1,734,100	-	-	-	-
Special Assessments	476,000	-	-	-	-
Total	46,299,700	39,658,100	39,658,100	50,583,000	32,736,700
Total Support From Other Funds	\$ 121,648,600	112,320,400	112,322,700	122,026,400	103,662,300

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 23,270,000		74,245,000		35,729,600		31,329,300
Special Revenue Funds:							
Education - Operating	3,714,300		43,062,700		26,842,100		-
Education - Special Revenue	966,500		14,750,000		1,676,500		-
Sales Tax	4,312,300		42,646,500		100,000		48,336,500
Hotel Tax	23,600		810,000		-		2,064,700
Tobacco Excise Tax	158,400		2,400,000		-		2,672,900
Affordable Housing	1,134,600		15,500		400,000		100,000
Downtown Parking	561,100		494,700		100,000		50,000
Eaglecrest	40,800		2,152,900		1,000,000		-
Lands	2,947,900		922,300		-		50,000
Library Minor Contributions	77,500		-		-		-
Marine Passenger Fee	(1,661,100)		1,700,000		-		6,279,100
Port Development	4,467,700		4,900,000		-		8,980,400
Total Special Revenue Funds	16,743,600		113,854,600		30,118,600		68,533,600
Debt Service Funds	3,231,300		9,433,800		2,095,400		-
Special Assessment Funds	1,904,900		233,300		-		13,900
Jensen-Olson Arboretum	2,984,400		173,000		-		106,600
Enterprise Funds:							
Juneau International Airport	3,388,000		9,825,700		-		-
Bartlett Regional Hospital	75,103,900		118,921,300		693,000		10,290,000
Boat Harbors	1,138,000		4,590,000		-		125,000
Docks	2,395,600		1,745,100		448,500		-
Water	8,114,400		6,274,400		-		4,213,000
Wastewater	12,712,400		14,691,500		-		7,415,000
Waste Management	499,500		79,400		2,110,700		-
Total Enterprise Funds	103,351,800		156,127,400		3,252,200		22,043,000
Internal Service Funds:							
Public Works Fleet	7,736,400		3,520,500		-		-
Building Maintenance	209,500		2,696,600		12,600		-
Risk Management	4,707,000		25,035,000		-		-
Total Internal Service Funds	12,652,900		31,252,100		12,600		-
Capital Projects	108,889,000		-		50,583,000		-
Interdepartmental Charges	-		37,152,700		-		-
Total City Funds	\$ 273,027,900		422,471,900		121,791,400		122,026,400

CHANGES IN FUND BALANCES – FY21

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
79,680,400		22,234,900		16,552,500		5,682,400	General Governmental Funds
							Special Revenue Funds:
71,122,400		2,496,700		-		2,496,700	Education - Operating
16,215,000		1,178,000		754,400		423,600	Education - Special Revenue
675,900		(1,953,600)		-		(1,953,600)	Sales Tax
32,600		(1,263,700)		-		(1,263,700)	Hotel Tax
57,800		(172,300)		-		(172,300)	Tobacco Excise Tax
663,200		786,900		-		786,900	Affordable Housing
685,900		419,900		-		419,900	Downtown Parking
3,087,400		106,300		-		106,300	Eaglecrest
1,244,000		2,576,200		-		2,576,200	Lands
38,800		38,700		-		38,700	Library Minor Contributions
7,500		(6,247,700)		-		(6,247,700)	Marine Passenger Fee
7,600		379,700		-		379,700	Port Development
93,838,100		(1,654,900)		754,400		(2,409,300)	Total Special Revenue Funds
15,705,600		(945,100)		2,097,000		(3,042,100)	Debt Service Funds
421,400		1,702,900		-		1,702,900	Special Assessment Funds
-		3,050,800		2,097,200		953,600	Jensen-Olson Arboretum
							Enterprise Funds:
10,348,500		2,865,200		-		2,865,200	Juneau International Airport
113,656,200		70,772,000		1,741,400		69,030,600	Bartlett Regional Hospital
4,250,400		1,352,600		-		1,352,600	Boat Harbors
2,150,000		2,439,200		-		2,439,200	Dock
3,833,500		6,342,300		-		6,342,300	Water
12,768,200		7,220,700		-		7,220,700	Wastewater
2,190,100		499,500		-		499,500	Waste Management
149,196,900		91,491,500		1,741,400		89,750,100	Total Enterprise Funds
							Internal Service Funds:
7,065,600		4,191,300		-		4,191,300	Public Works Fleet
2,708,000		210,700		-		210,700	
25,484,300		4,257,700		-		4,257,700	Risk Management
35,257,900		8,659,700		-		8,659,700	Total Internal Service Funds
50,583,000		108,889,000		-		108,889,000	Capital Projects
37,152,700		-		-		-	Interdepartmental Charges
461,836,000		233,428,800		23,242,500		210,186,300	Total City Funds

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 22,234,900		74,276,300		35,482,100		31,595,800
Special Revenue Funds:							
Education - Operating	2,496,700		43,127,000		26,900,000		-
Education - Special Revenue	1,178,000		14,750,000		1,676,500		-
Sales Tax	(1,953,600)		49,756,500		-		48,336,500
Hotel Tax	(1,263,700)		1,440,000		-		2,064,700
Tobacco Excise Tax	(172,300)		2,700,000		-		2,672,900
Affordable Housing	786,900		19,700		400,000		-
Downtown Parking	419,900		494,700		100,000		-
Eaglecrest	106,300		2,152,900		1,000,000		-
Lands	2,576,200		945,000		-		50,000
Library Minor Contributions	38,700		-		-		-
Marine Passenger Fee	(6,247,700)		5,600,000		-		3,679,100
Port Development	379,700		4,900,000		-		2,093,600
Total Special Revenue Funds	(1,654,900)		125,885,800		30,076,500		58,896,800
Debt Service Funds	(945,100)		8,944,300		2,093,600		-
Special Assessment Funds	1,702,900		229,600		-		13,200
Jensen-Olson Arboretum	3,050,800		176,900		-		109,800
Enterprise Funds:							
Juneau International Airport	2,865,200		10,814,200		-		-
Bartlett Regional Hospital	70,772,000		118,921,300		693,000		10,290,000
Boat Harbors	1,352,600		4,680,000		-		-
Docks	2,439,200		1,745,100		448,500		-
Water	6,342,300		6,414,300		-		3,891,000
Wastewater	7,220,700		14,964,800		-		-
Waste Management	499,500		79,400		2,119,300		-
Total Enterprise Funds	91,491,500		157,619,100		3,260,800		14,181,000
Internal Service Funds:							
Public Works Fleet	4,191,300		6,395,600		-		-
Building Maintenance	210,700		2,696,600		12,600		-
Risk Management	4,257,700		26,035,000		-		-
Total Internal Service Funds	8,659,700		35,127,200		12,600		-
Capital Projects	108,889,000		-		32,736,700		-
Interdepartmental Charges	-		38,292,400		-		-
Total City Funds	\$ 233,428,800		440,551,600		103,662,300		104,796,600

CHANGES IN FUND BALANCES – FY22

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
81,089,700		19,307,800		16,552,500		2,755,300	General Governmental Funds
							Special Revenue Funds:
70,396,000		2,127,700		-		2,127,700	Education - Operating
16,215,000		1,389,500		754,400		635,100	Education - Special Revenue
693,200		(1,226,800)		-		(1,226,800)	Sales Tax
33,200		(1,921,600)		-		(1,921,600)	Hotel Tax
58,800		(204,000)		-		(204,000)	Tobacco Excise Tax
663,200		543,400		-		543,400	Affordable Housing
694,000		320,600		-		320,600	Downtown Parking
3,087,400		171,800		-		171,800	Eaglecrest
1,183,100		2,288,100		-		2,288,100	Lands
38,700		-		-		-	Library Minor Contributions
7,500		(4,334,300)		-		(4,334,300)	Marine Passenger Fee
7,600		3,178,500		-		3,178,500	Port Development
93,077,700		2,332,900		754,400		1,578,500	Total Special Revenue Funds
14,407,400		(4,314,600)		2,097,000		(6,411,600)	Debt Service Funds
427,500		1,491,800		-		1,491,800	Special Assessment Funds
-		3,117,900		2,097,200		1,020,700	Jensen-Olson Arboretum
							Enterprise Funds:
10,820,800		2,858,600		-		2,858,600	Juneau International Airport
113,661,400		66,434,900		1,741,400		64,693,500	Bartlett Regional Hospital
4,309,400		1,723,200		-		1,723,200	Boat Harbors
2,187,500		2,445,300		-		2,445,300	Dock
2,756,700		6,108,900		-		6,108,900	Water
12,255,300		9,930,200		-		9,930,200	Wastewater
2,198,700		499,500		-		499,500	Waste Management
148,189,800		90,000,600		1,741,400		88,259,200	Total Enterprise Funds
							Internal Service Funds:
8,340,200		2,246,700		-		2,246,700	Public Works Fleet
2,743,500		176,400		-		176,400	
25,930,400		4,362,300		-		4,362,300	Risk Management
37,014,100		6,785,400		-		6,785,400	Total Internal Service Funds
32,736,700		108,889,000		-		108,889,000	Capital Projects
38,292,400		-		-		-	Interdepartmental Charges
445,235,300		227,610,800		23,242,500		204,368,300	Total City Funds

CHANGES IN FUND BALANCES

Summary

The City and Borough's budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies.

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of not less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve requires Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$16.6 million for FY21 and for FY22. No further deposits are scheduled at this point.

Individual Funds

The following is a summary and explanation of the FY21 and FY22 proposed ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects \$5.7 million carry forward of available fund balance for years after FY21, excluding the \$16.6 million set aside as the general governmental budget reserves. In order to balance the FY21 and FY22 operating budgets we are projecting to use \$1.0 million of fund balance to support our operating needs in FY21 and \$2.9 million to support our operating needs for FY22.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance deficit of \$6.3 for FY21 and a deficit of \$4.3M for FY22.

Eaglecrest – CBJ's policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. The projected ending fund balance is \$106,300 for FY21 and \$171,800 for FY22.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The FY21 projected fund balance carryforward is \$3.7 million and the FY22 projected fund balance carryforward is \$3.5 million. The District tries to carry \$1.00 million forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1.2 million for FY21 and \$1.4 million for FY22 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

Lands and Resource Management – The projected carryover for FY21 is \$2.6 million and for FY22 is \$2.3 million. These funds are restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

Downtown Parking – The total projected carryover is \$419,900 for FY21 and \$320,600 for FY22. This balance is restricted and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The total projected deficit for FY21 is \$2.0 million and for FY22 a deficit of \$1.2 million.

The FY22 ending balance is as follow –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023	\$ 661,000
• 1% 5-year temp. levy for areawide roads, ending June 30, 2022	(1,684,500)
• 2% (1% permanent & 1% temp.) general govt. operations levy	4,792,700
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	(5,614,300)
• 3% permanent liquor & marijuana sales tax levy	<u>618,200</u>
Total Projected Fund Balance	<u>\$ (1,226,800)</u>

Port Development– The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$379,700 for FY21 and \$3.2 million for FY22. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee funds for FY21 and FY22 are being used to support the Docks and Harbors cruise ship berth enhancement capital project. The Port Development fee is being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects.

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

Enterprise Funds (for all funds) – The total projected carryover of \$89.8 million for FY21 and \$88.3 million for FY22 represents expendable resources for each fund and is not available for general governmental functions.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$4.2 million for FY21 and \$2.2 million for FY22. Approximately \$688,000 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is used to acquire various equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY21 is \$4.3 million and in FY22 is \$4.4 million. The FY22 individual components of this balance are made up of \$1.88 million for Health & Wellness, \$1.28 million Safety & Workers Compensation, \$273,200 million General/Auto Liability, \$293,600 Employee Practice/Property, \$(24,400) Special Coverage, and \$722,800 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

LID’s – The fund balance carryover of \$1.70 million for FY21 and \$1.49 for FY22 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines. 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.

CHANGES IN FUND BALANCES

Debt Service – The total projected deficit is \$3.0 million for FY21, with a \$2.1 million reserve and a deficit of \$6.4 million for FY22, with a \$2.1 million is reserve. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1 million and \$7.72 million School bond issues and the \$24.95M voters authorized in 2012 for the Centennial Hall renovation, airport terminal renovation, Aurora Harbor reconstruction, Eaglecrest learning center, Capital Transit maintenance shop, and various parks and recreation bathrooms, concessions and paving projects (\$10 million of these projects will be repaid with sales tax). There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY21 is \$3.1M, of which \$2.1 million is reserved and 3.1 million for FY22, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term “arboretum” means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

NOTES

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PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The area wide projected "taxable" assessed value (full and true less exempted properties) for the 2020 fiscal year, (2019 calendar year) is \$5.07 billion, up from \$5.0 billion (a 1.4% increase) in 2019.

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

The taxable assessed value is net of a projected \$409 million of property exemptions The Senior Citizen and Disabled Veteran exemption is about 80% of the total

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY20 (calendar 2019) at \$5.07 billion. This amount includes both real and business personal property assessments. This represents an increase of \$67.0 million increase (1.4%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A CBJ resident charged the “total mill rate” of 11.66 mills is paying property taxes equal to 1.166% of their assessed value. A one-mill levy assessed borough-wide will generate \$5.1 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 88.9% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY19</u>	<u>Adopted FY20</u>	<u>Proposed FY21</u>	<u>Proposed FY22</u>
Operational				
Areawide	6.70	6.70	7.70	7.70
Roaded Service Area	2.30	2.45	2.45	2.45
Capital City Fire/Rescue	0.36	0.31	0.31	0.31
Total Operational	9.36	9.46	10.46	10.46
Debt Service	1.30	1.20	1.20	1.20
Total Mill Levy	10.66	10.66	11.66	11.66
Mill Change		-	1.00	-
% Change		-	9.38 %	-

The 2020 property assessments do not include an estimated \$295 million in required State exemptions for 2,054 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY20 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$3.1 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The operating mill levy for FY21 is 10.46 mills, an increase of 1.0 mil from FY20. The debt mill levy is 1.20 for FY21, the same as FY20. This brings the total FY21 mill levy to 11.66, an increase of 1.0 mil from FY20.

PROPERTY ASSESSMENT AND TAXATION

MILL LEVY HISTORY

Fiscal Year	Operational Mill Levies				Debt Service Mill Levy	Operational and Debt Mill Levies
	Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All 3 areas)		
1998	3.95	5.71	0.98	10.64	1.25	11.89
1999	4.23	5.48	0.93	10.64	1.38	12.02
2000	4.60	5.18	0.92	10.70	1.52	12.22
2001	4.88	5.19	0.74	10.81	1.22	12.03
2002	4.73	4.72	0.75	10.20	1.27	11.47
2003	4.97	4.72	0.75	10.44	1.03	11.47
2004	5.52	4.24	0.68	10.44	1.20	11.64
2005	5.55	4.69	0.70	10.94	1.06	12.00
2006	6.32	3.30	0.36	9.98	1.19	11.17
2007	6.71	2.26	0.29	9.26	0.91	10.17
2008	6.97	2.07	0.22	9.26	1.11	10.37
2009	6.22	2.60	0.34	9.16	1.21	10.37
2010	7.11	1.95	0.20	9.26	1.34	10.60
2011	6.98	1.93	0.35	9.26	1.25	10.51
2012	6.56	2.24	0.46	9.26	1.29	10.55
2013	6.66	2.17	0.43	9.26	1.29	10.55
2014	6.64	2.23	0.39	9.26	1.40	10.66
2015	6.64	2.20	0.42	9.26	1.50	10.76
2016	6.70	2.20	0.36	9.26	1.50	10.76
2017	6.60	2.30	0.36	9.26	1.40	10.66
2018	6.70	2.30	0.36	9.36	1.30	10.66
2019	6.70	2.30	0.36	9.36	1.30	10.66
2020	6.70	2.45	0.31	9.46	1.20	10.66
2021	7.70	2.45	0.31	9.46	1.20	11.66

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

PROPERTY ASSESSMENT AND TAXATION

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

Areawide:

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

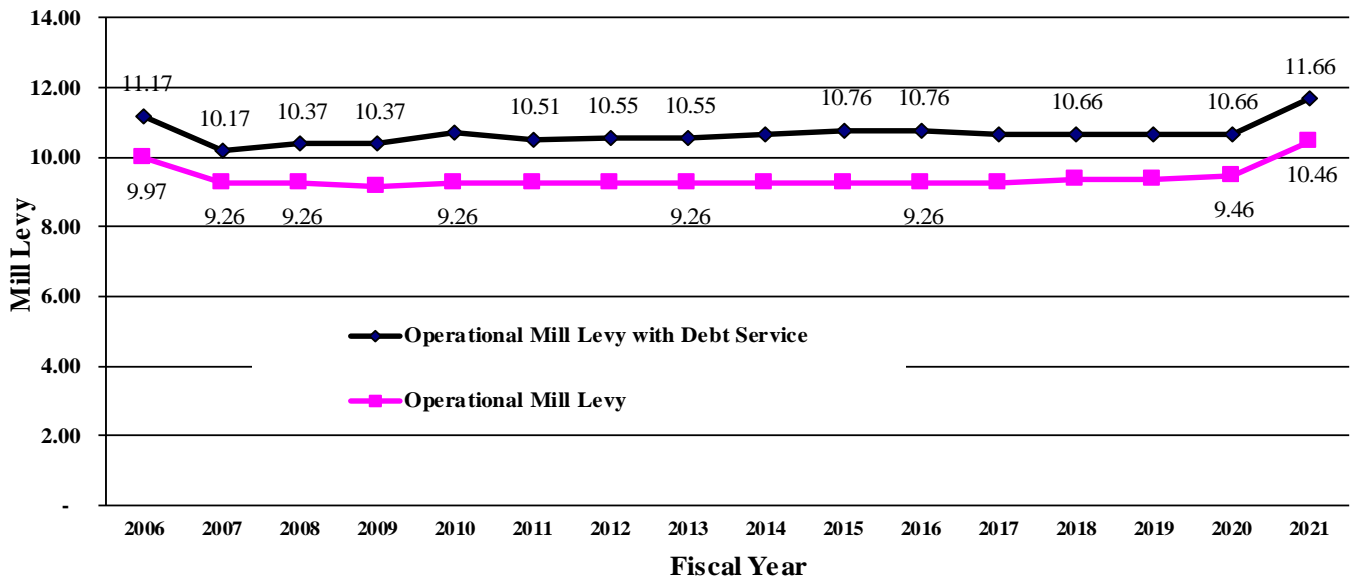
Rodeded Service Area Number 9:

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

Fire Service Area Number 10:

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

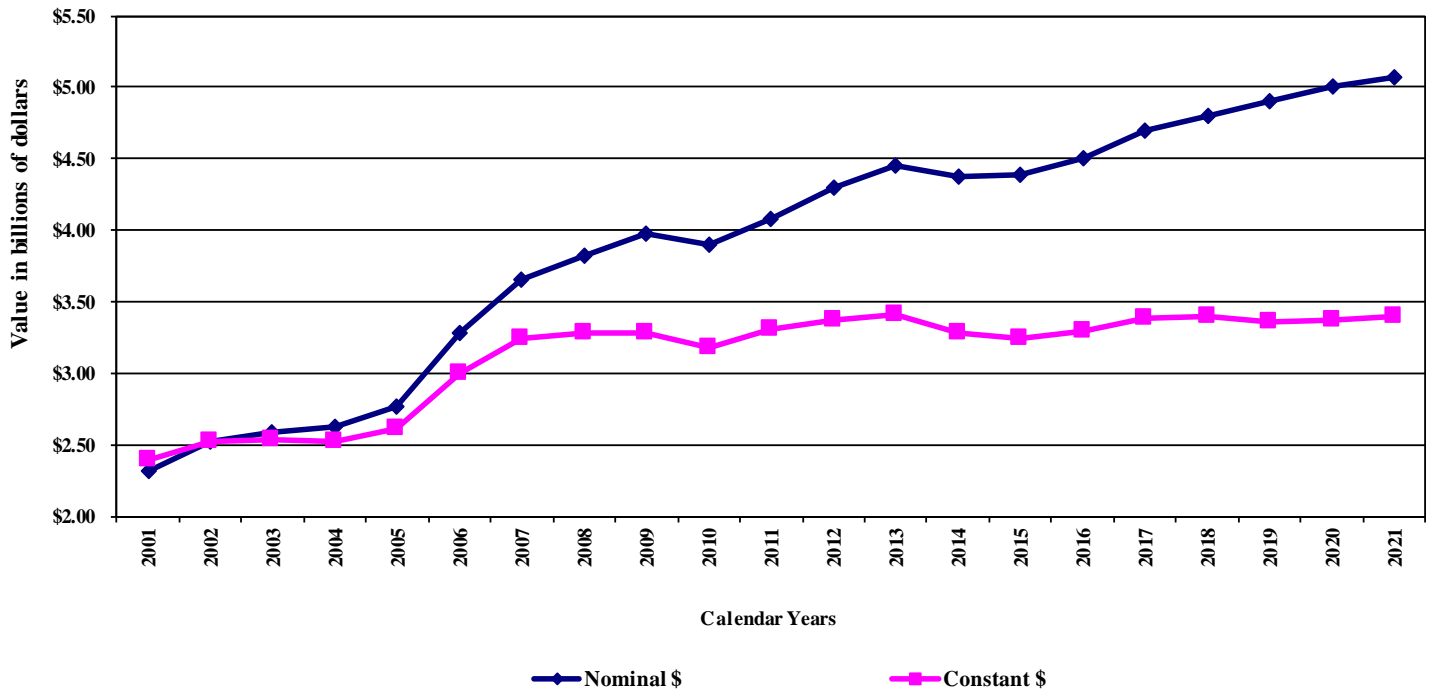
The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the 15 years. The City’s practice has been to reduce the operating mill levy when financially practical.



PROPERTY ASSESSMENT AND TAXATION

The graph below shows the trend in borough-wide certified assessed values since 2001. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment, deflator, used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.

Assessed Values
FY01 - FY21



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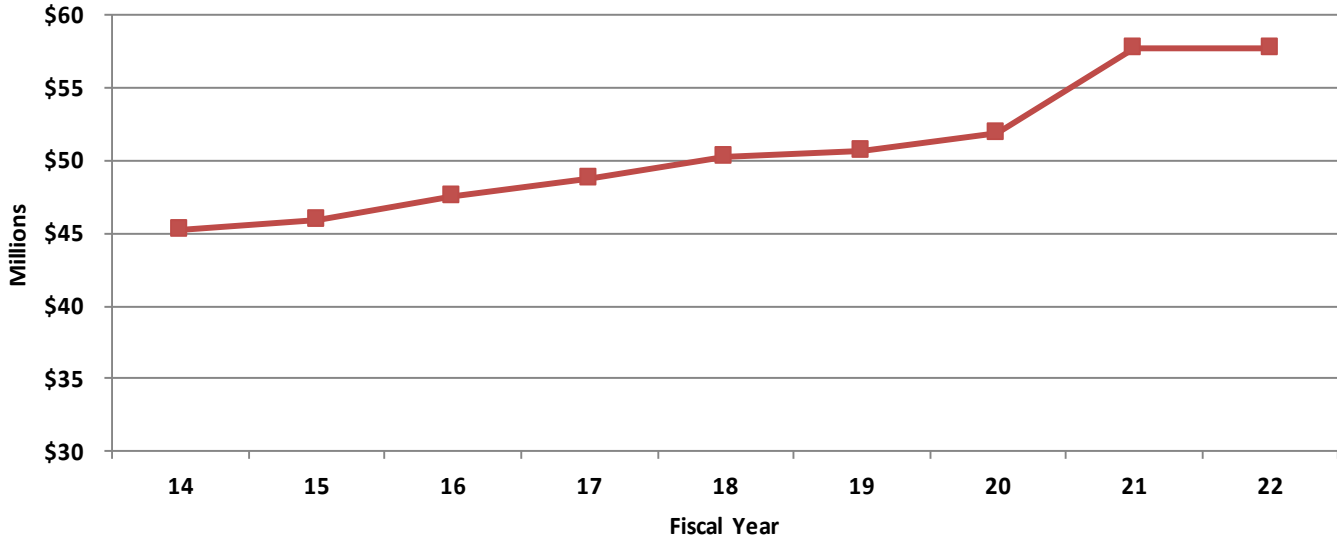
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

The FY20 projected property tax revenue is \$51.84M, up \$1.2M or 2.4% from FY19. The FY21 and FY22 proposed property tax revenues are each \$57.6M, an increase of 5.75M or 11.9% over FY20. The mill rates for FY21 and FY22 are 11.66 and 11.66, respectively. This is an increase of 1.0 mil from FY20.



FY14-19 are based on actual collections

FY20-22 are based on budget projections

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

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax Revenues for FY20 are projected to be \$43.0M, a decrease of \$6.7M or 13.5% from FY19. The FY21 Proposed and FY22 Proposed sales taxes are projected to be \$41.7M, and \$48.6M, respectively. There is a significant anticipated impact from the COVID-19 pandemic, particularly as it affects the global economy and specifically tourism to the CBJ. The projections for FY21 and FY22 anticipate a non-existent cruise ship season coupled with a mild recession that eases going in to Q1 FY22.

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 CBJ Code Section 69.05.040.

PERMANENT SALES TAX

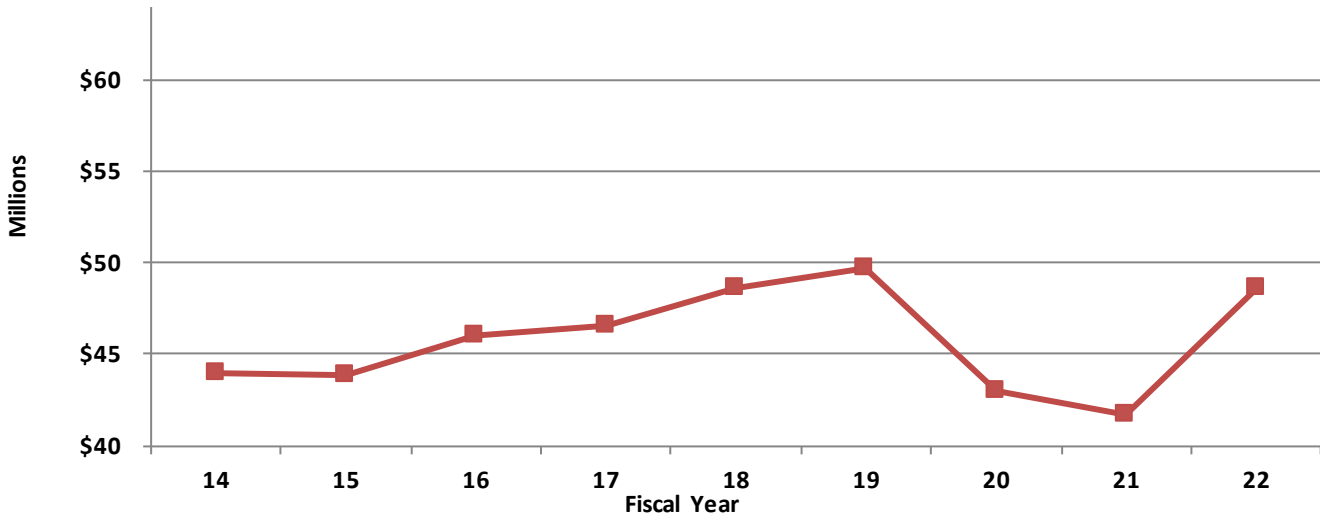
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

- October 1, 2018 – September 30, 2023. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the airport, Aurora Harbor, Water and Wastewater infrastructure, maintenance and improvements; Augustus Brown Pool, Centennial Hall, and other parks, and recreation facilities.

TEMPORARY 3% SALES TAX

- Effective July 1, 2017, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2022. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to the following areas: capital improvements, and general government services (including Better Capital City and youth activities.)



FY14-19 are based on actual revenue collected
FY20-22 are based on estimated collections

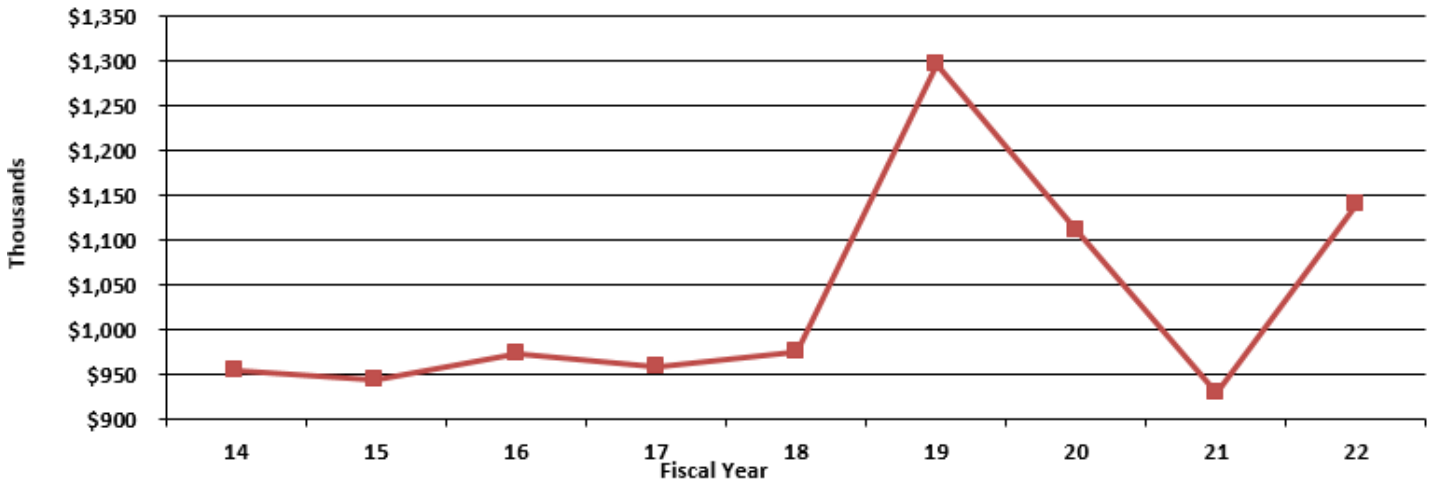
MAJOR REVENUES

LIQUOR & MARIJUANA SALES TAX

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

On January 1, 2017, CBJ voters imposed a 3% tax on the retail sales of marijuana and marijuana products within CBJ boundaries (CBJ Code 69.05.020). The marijuana sales tax is an additional tax on top of the general sales tax.

Liquor & Marijuana Tax Revenues for FY19 were \$1.3M. FY20 projections for liquor & marijuana tax revenues are \$1.1M, a decrease of \$186K (14.4%). The taxes are forecast to decline by \$180K (16.2%) in FY21 and then rebound in FY22 to \$1.1M, an increase of \$210K (22.6%).



FY14-19 are based on actual revenue collected
FY20-22 are based on estimated collections

MAJOR REVENUES

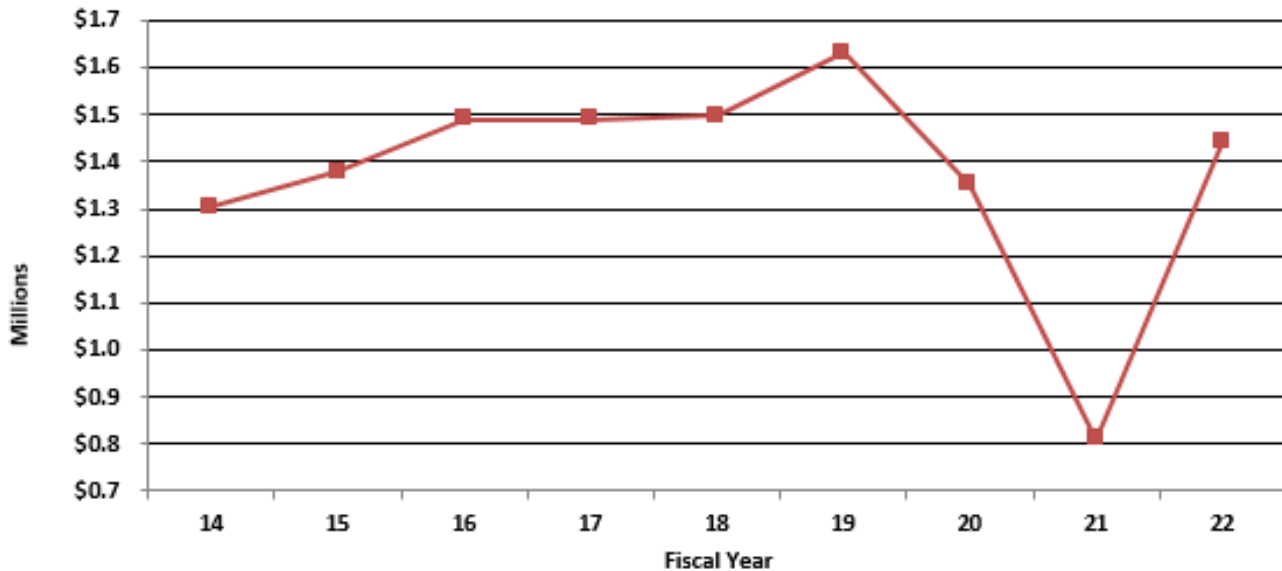
HOTEL-MOTEL ROOM TAX

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

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

Effective January 1, 2020, voters approved an additional 2% increase in the hotel-motel room tax. This brought the total hotel-motel room tax to 9% of gross room receipts.

Hotel–Motel room tax revenues for FY19 were \$1.6M. FY20 Hotel–Motel room tax revenues are projected to be \$1.4M, a decrease of \$282K (17.3%) from FY19. In FY21, the revenues for Hotel-Motel room tax are projected to decline again to \$810K, or \$540K (40.0%) less than FY20. The projected decrease is the result of the national and international travel restrictions imposed due to the COVID-19 pandemic worldwide. Hotel receipts are then expected to rebound to \$1.4M in FY22.



FY14-19 are based on actual revenue collected.

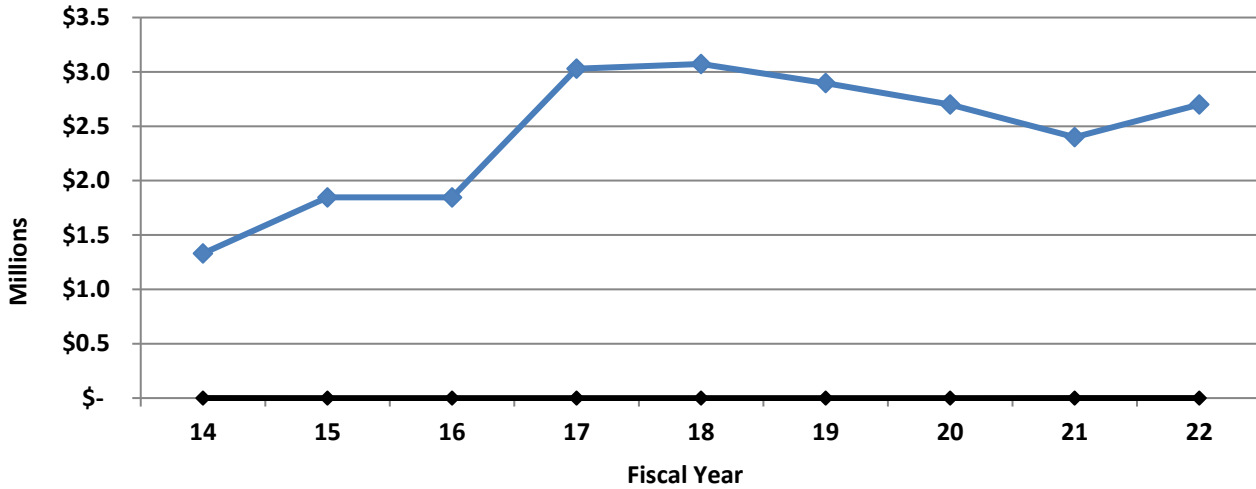
FY20-22 are based on estimated collections.

MAJOR REVENUES

TOBACCO EXCISE

Legislation to increase the tobacco excise tax on cigarettes from \$1 to \$3 per pack was adopted on February 2, 2015, effective April 1, 2015 (Ordinance 2015-01(b)). The excise tax on “other tobacco products” remains at 45% of the wholesale price, but the definition was expanded to cover e-cigarettes effective April 1, 2015.

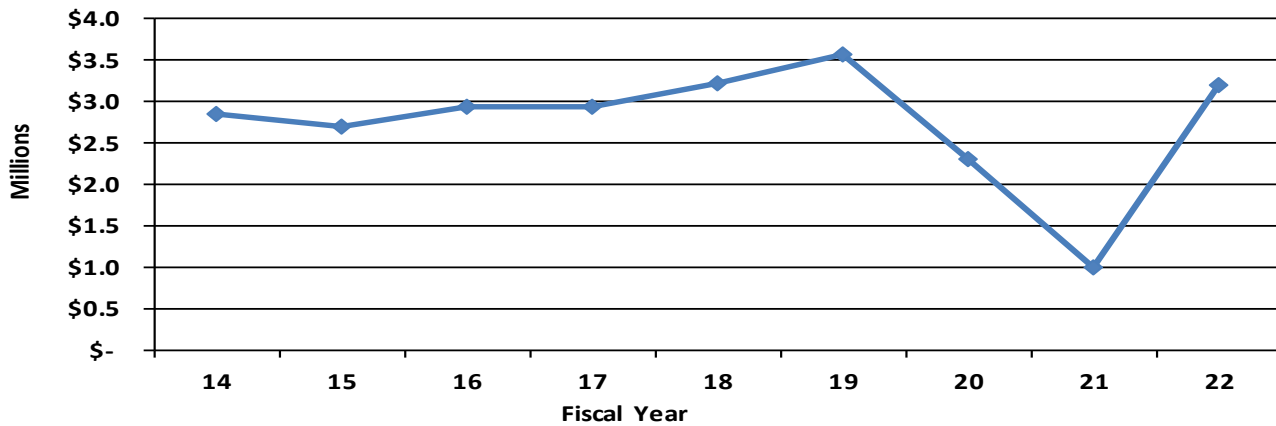
FY19 tax revenues were \$2.90M. FY20 revenues are projected to decrease to \$2.70M, or \$200K (6.8%) less than FY19. FY21 revenues are projected to dip again to \$2.40M before they rebound to \$2.7M in FY22.



FY14-19 are based on actual collections
FY20-22 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY19 was \$3.57M. The fees are projected to decline to \$2.30M in FY20, a decrease of \$1.27M (35.5%) over FY19 actuals. The FY21 fees are projected to be \$1.00M, a decrease of \$1.30M (56.5%) over FY20. This reflects a heavy impact from the COVID-19 pandemic. The FY22 projection anticipates a rebound to \$3.20M, or an increase of \$2.20M (220.0%) over FY21.



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

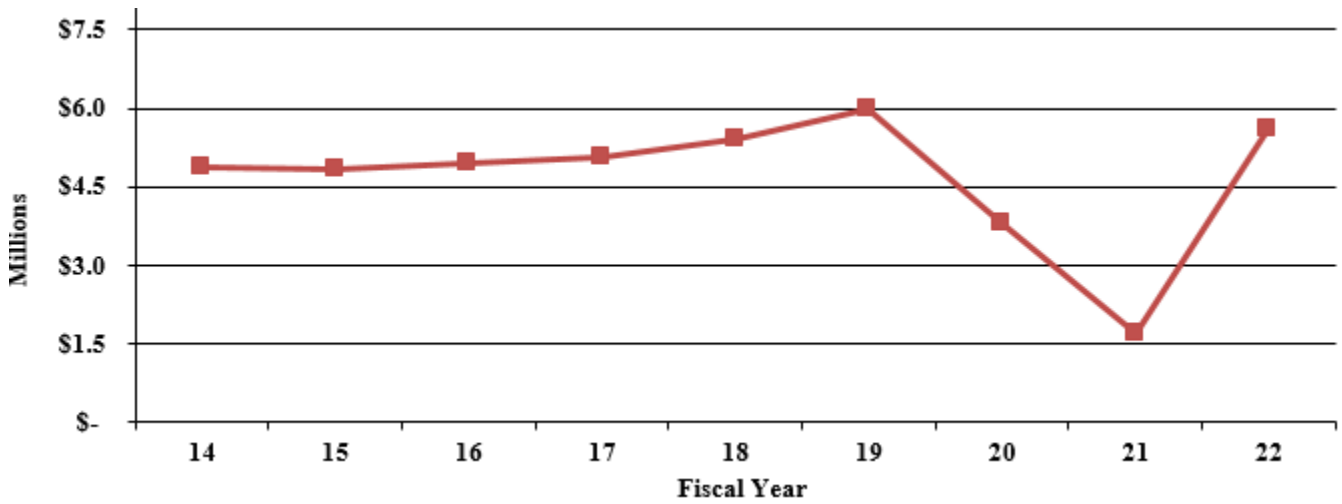
FY14-19 are based on actual collections
FY20-22 are based on budget projections

MAJOR REVENUES

CBJ MARINE PASSENGER FEE

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

Marine Passenger Fees in FY19 were \$6.0M. FY20 projections are \$3.8M, a decrease of \$2.2M or (36.6%) over FY19. Again, in FY21, the fees are expected to decline to \$1.7M, a loss of \$2.1M or (55.3%) from FY20 projections. This anticipates a heavy impact from the COVID-19 pandemic. In FY22 the fees are anticipated to rebound to \$5.6M, an increase of \$3.9M or 229.4% from FY21.



FY14-19 are based on actual collections

FY20-22 are based on budget projections

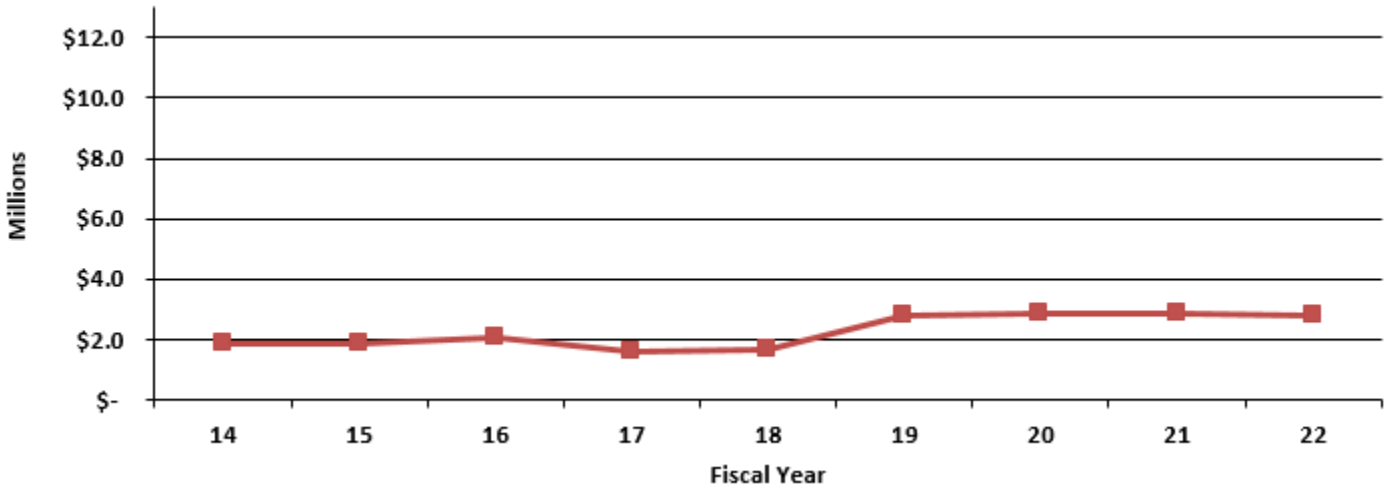
MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

For federal funds, the rate is expected to gradually increase in FY21 after strong declines in the second half of FY20. This will continue the overall low interest rate environment, though we anticipate a slight increase in portfolio yields.

Interest Income for FY19 was \$2.8M. The FY20 projection is \$2.9M, an increase of \$80K or 2.8% from the FY19 actuals. The FY21 projection is \$2.9M, an increase of \$10K, or .5%. The FY22 projection is \$2.8M, a decrease of \$7K, or (2.4%).



FY14-19 are based on actual collections
FY20-22 are based on budget projections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

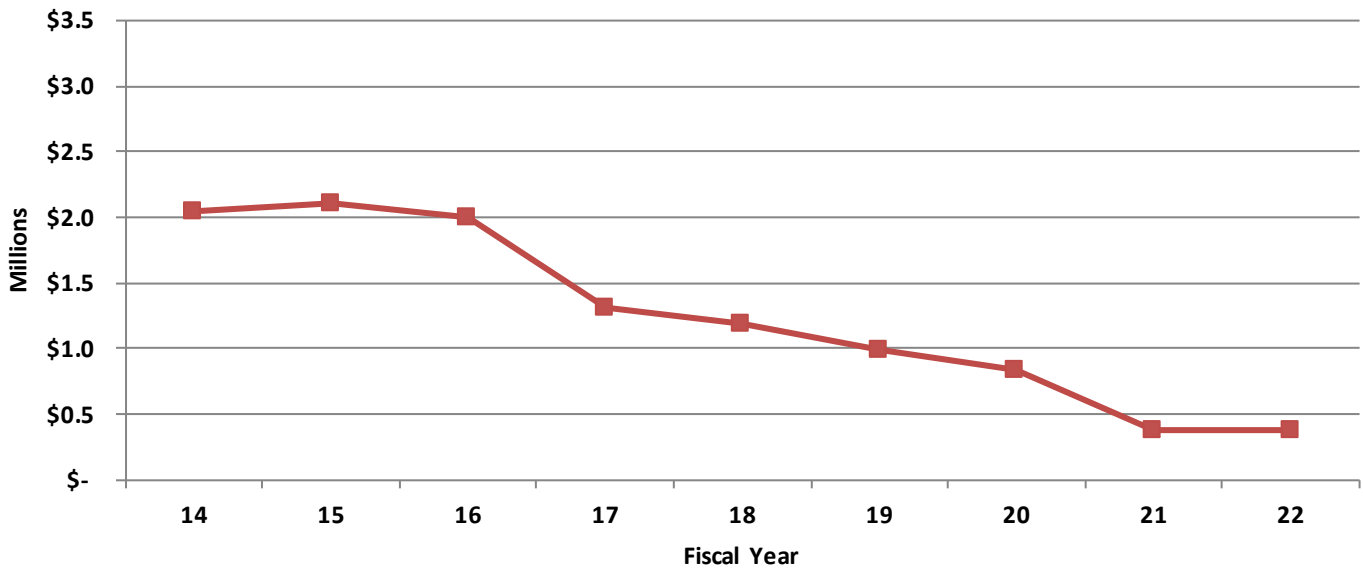
COMMUNITY REVENUE SHARING / COMMUNITY ASSISTANCE PROGRAM

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

COMMUNITY REVENUE SHARING (CRS) PAYMENTS / COMMUNITY ASSISTANCE PROGRAM (CAP) PAYMENTS

In FY16, the state legislature passed SB 210 which changed Community Revenue Sharing to Community Assistance, effective January 1, 2017. A significant change, of course, was to the name of the program. There is no longer a community revenue sharing program. The Division of Community and Regional Affairs (DCRA) revised the regulations to incorporate the program name change to the Community Assistance Program effective December 22, 2017.

Based on the CRS formula, the CBJ received \$1.0M in FY19 and is projected to receive \$800K in FY20 which represents the second installment under CAP. The State has projected the CBJ to receive \$380K in FY21 and that number has been forecasted out through FY22.



FY14-19 are based on actual revenue collected
FY20-22 are based on budget projections

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions since FY14.

The FY12 foundation funding was \$36.9M a decrease of \$242K or 0.6% from FY11.

The FY13 foundation funding was \$39.4M an increase of \$2.5M or 6.7% over FY12.

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

The FY15 foundation funding was \$38.0M an increase of \$0.34M or 0.9% over FY14.

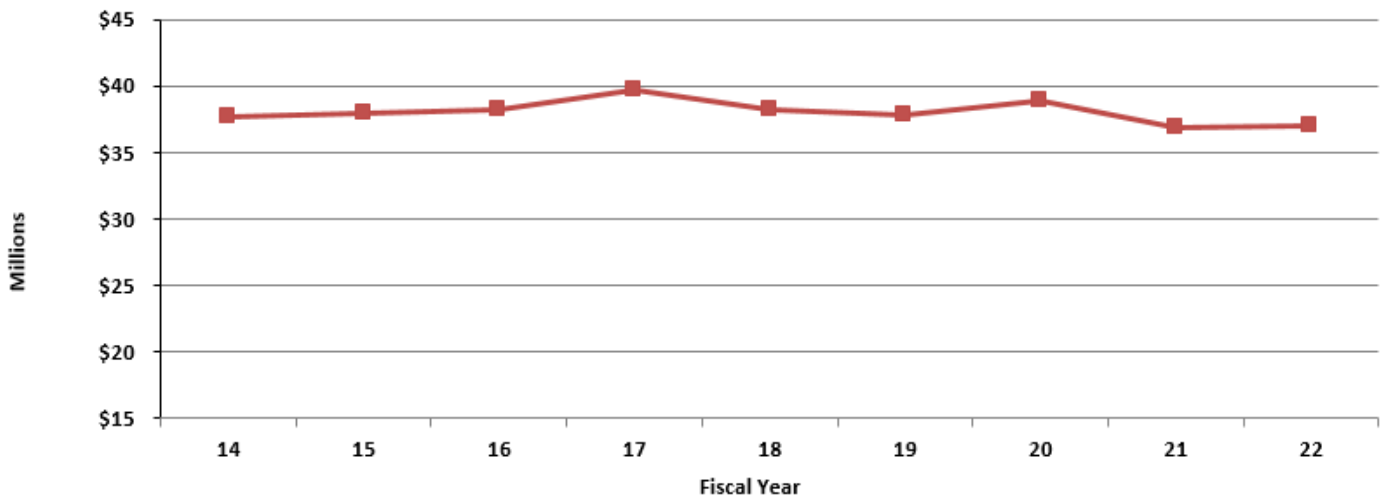
The FY16 foundation funding was \$38.3M an increase of \$0.26M or 0.7% over FY15.

The FY17 foundation funding was \$39.7M an increase of \$1.39M or 3.6% over FY16.

The FY18 foundation funding was \$38.2M a decrease of \$1.45M or 3.7% over FY17.

The FY19 foundation funding was \$37.8M a decrease of \$0.4M or 1.0% over FY18.

The foundation funding projection for FY20 is \$38.8M. The base student allocation is set at \$5,930 for both FY20 and FY21. The actual student population (based on October student counts) for FY20 was 4,620. The student population is projected to decrease to 4,592 in FY21, a loss of 28 students.



FY14-19 are based on actual revenue collected
FY20-22 are based on budget projections

MAJOR REVENUES

SCHOOL PERS/TRS FUNDING

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

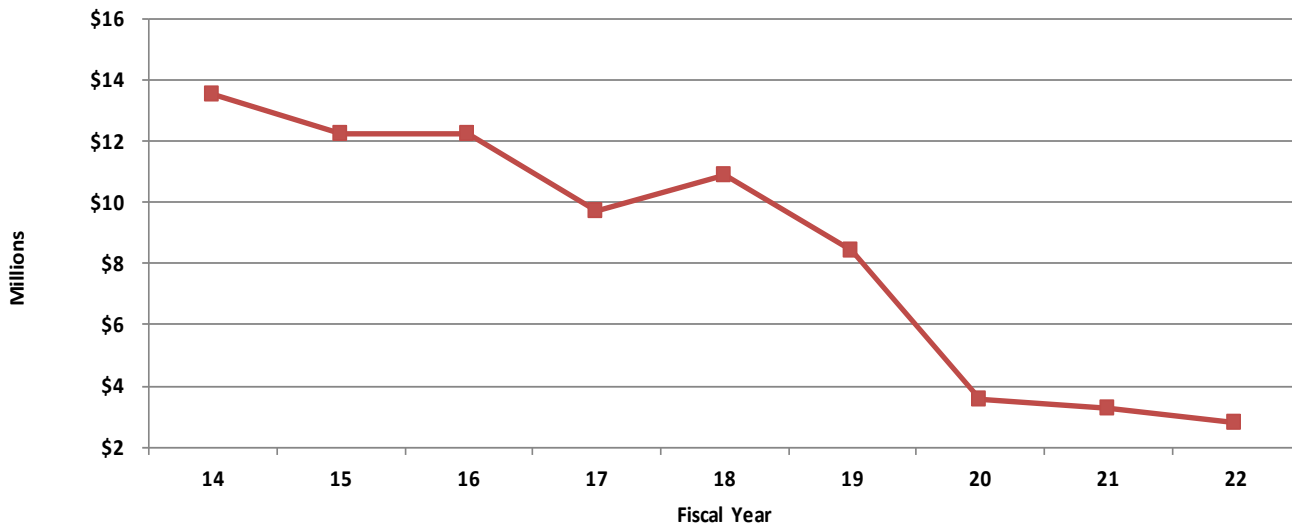
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Actual	\$ 4.8M
FY18 Actual	\$ 4.7M
FY19 Actual	\$ 5.4M
FY20 Projected	\$ 5.4M
FY21 Proposed	\$ 5.4M
FY22 Proposed	\$ 5.4M

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY14-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of the State's reduction in School Construction Debt Reimbursement to communities and also certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. Then, beginning in FY20, the State again cut SBDR payments to the City, resulting in a large decrease in funding that is anticipated to carry forward in to FY21 & FY22. Additionally, In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction bond issues are anticipated before FY21.



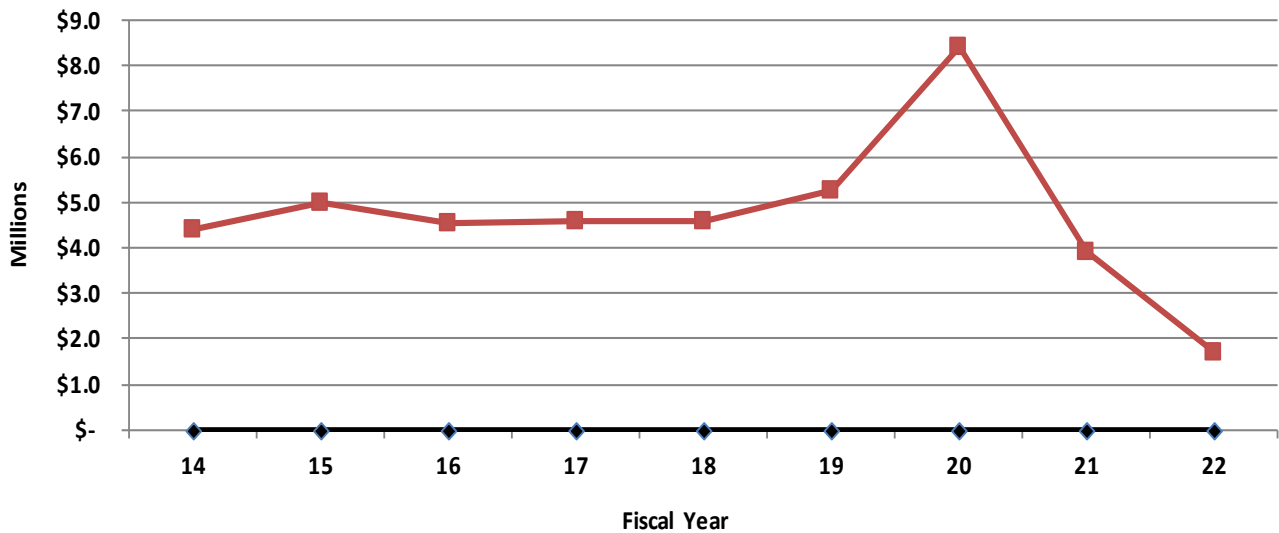
FY14-19 are based on actual revenue collected
 FY20-22 are based on budget projections

MAJOR REVENUES

STATE MARINE PASSENGER FEE (CPV)

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011, with the CBJ receiving the first payment from the State in FY12. The CBJ receives \$5 per passenger of the amount collected by the State.

CPV Fees for FY19 were \$5.27M. They are projected to increase in FY20 to \$8.4M, up \$3.1M or 59.6% due to a supplemental appropriation in response to the COVID-19 pandemic. FY21 CPV revenue is expected to decrease to \$3.9M, down \$4.5M or 53.7% from FY20. In FY22, the revenues are projected to decrease further, to \$1.7M. Again, this reflects a negative impact to the cruise industry due to the COVID-19 pandemic.



FY14-19 are based on actual revenue collected

FY20-22 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources for general government in FY19 were \$3.3M and are projected to increase in FY20 to \$3.4M. FY21 projections are \$3.1M, a decrease of \$300K from FY20.

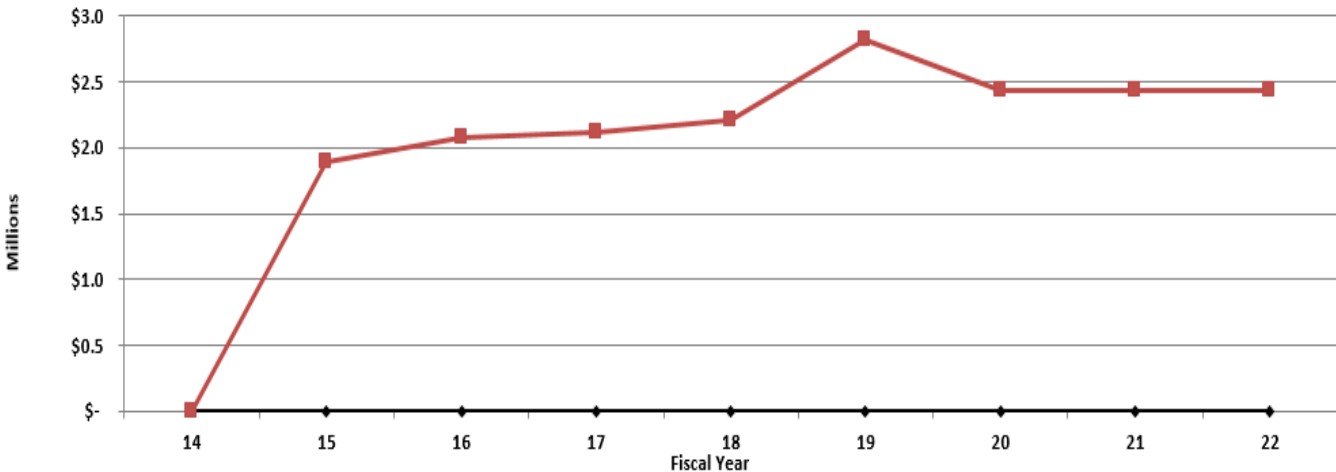
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

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

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

PILT revenues increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No Federal PILT revenue was received for FY14 as the program was not reauthorized due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. Revenue for FY19 was \$2.8M. The FY20 projection is \$2.43M, or a decrease of 13.9% from FY19. The projections FY21 and FY22 are flat to FY20.



FY14-19 are based on actual revenues collected
FY20-22 are based on budgeted projections

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 10,700	16,400	17,500	16,700	17,300
Interdepartmental Charges	8,500	8,500	8,500	15,900	15,900
Support to:					
General Fund					
Centennial Hall	645,000	664,000	664,000	664,700	664,700
Mayor & Assembly Grants:					
Downtown Business Association	75,000	75,000	75,000	75,000	75,000
Travel Juneau	860,000	885,000	885,000	885,000	885,000
Capital Projects	-	200,000	200,000	440,000	440,000
Total Expenditures	1,599,200	1,848,900	1,850,000	2,097,300	2,097,900
FUNDING SOURCES:					
Hotel Tax Revenue	1,632,100	1,550,000	1,350,000	810,000	1,440,000
Total Funding Sources	1,632,100	1,550,000	1,350,000	810,000	1,440,000
FUND BALANCE:					
Beginning of Period	490,700	523,600	523,600	23,600	(1,263,700)
Increase (decrease) in Fund Balance	32,900	(298,900)	(500,000)	(1,287,300)	(657,900)
End of Period Fund Balance	\$ 523,600	224,700	23,600	(1,263,700)	(1,921,600)

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 10,700	32,600	34,900	29,700	30,700
Interdepartmental Charges	8,500	9,300	9,300	28,100	28,100
Support to:					
General Fund	458,900	508,000	508,000	508,000	508,000
Roaded Service Area	725,700	668,600	668,600	668,600	668,600
Fire Service Area	107,900	99,400	99,400	99,400	99,400
General Fund	1,292,500	1,276,000	1,276,000	1,276,000	1,276,000
Mayor & Assembly Grants:					
Juneau Community Foundation:					
Mental Health Study	-	45,000	45,000	-	-
Glory Hall	-	150,000	150,000	-	-
Housing First	400,000			-	-
Juneau Economic Development:					
Child Care	-	150,000	150,000	-	-
Development Council	17,500	-	-	-	-
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Manager	75,000	-	-	-	-
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Total Expenditures	3,201,100	3,059,800	3,062,100	2,730,700	2,731,700
FUNDING SOURCES:					
Tobacco Excise Tax	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
Total Funding Sources	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
FUND BALANCE:					
Beginning of Period	824,100	520,500	520,500	158,400	(172,300)
Increase (decrease) in Fund Balance	(303,600)	(234,800)	(362,100)	(330,700)	(31,700)
End of Period Fund Balance	\$ 520,500	285,700	158,400	(172,300)	(204,000)

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 554,700	525,000	550,100	523,000	540,300
Interdepartmental Charges	383,300	439,400	439,400	22,900	22,900
Senior Sales Tax Rebates	125,500	130,000	109,500	130,000	130,000
Support to:					
Fire Service Area	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Roaded Service Area	11,236,300	13,236,300	13,236,300	13,236,300	13,236,300
General Fund - Areawide	15,334,300	13,122,300	13,122,300	12,984,300	12,984,300
General Governmental	27,911,500	27,699,500	27,699,500	27,561,500	27,561,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Debt Service	1,040,000	200,000	200,000	-	-
Areawide Capital Projects	17,670,100	20,612,000	20,612,000	19,000,000	-
Waste Management	400,000	400,000	400,000	400,000	200,000
Liquor Sales Tax to:					
Bartlett Regional Hospital	975,000	175,000	175,000	175,000	175,000
CARES Program	-	800,000	800,000	800,000	800,000
Available for Capital Projects	-	-	-	-	19,200,000
Total Expenditures	49,460,100	51,380,900	51,385,500	49,012,400	49,029,700
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	9,947,900	9,980,000	8,600,000	8,340,000	9,720,000
Temporary 3%, term 07/01/17 - 06/30/22					
General Government 1%	9,947,900	9,980,000	8,600,000	8,340,000	9,720,000
Capital Projects 1%	9,947,500	9,980,000	8,600,000	8,340,000	9,720,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,947,500	9,980,000	8,600,000	8,340,000	9,720,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	3,087,000	-	-	-	-
Term 10/01/18 - 09/30/23	6,860,600	9,980,000	8,600,000	8,340,000	9,720,000
Liquor/Marijuana Sales Tax 3%	1,296,400	1,000,000	1,110,000	930,000	1,140,000
Licenses, Permits, and Fees	15,100	16,500	16,500	16,500	16,500
Loan Repayments	-	-	1,416,100	-	-
Support from:					
Affordable Housing	-	-	-	100,000	-
Total Funding Sources	51,049,900	50,916,500	45,542,600	42,746,500	49,756,500
FUND BALANCE:					
Beginning of Period	8,565,400	10,155,200	10,155,200	4,312,300	(1,953,600)
Increase (decrease) in Fund Balance	1,589,800	(464,400)	(5,842,900)	(6,265,900)	726,800
End of Period Fund Balance	\$ 10,155,200	9,690,800	4,312,300	(1,953,600)	(1,226,800)

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	7,600	7,600
Support to:					
General Fund	-	-	-	150,000	-
Fleet Replacement	-	-	-	235,000	-
Debt Service	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	8,700,000	4,500,000	4,500,000	6,500,000	-
Docks	-	358,500	358,500	-	-
Total Expenditures	10,802,900	6,958,800	6,958,800	8,988,000	2,101,200
FUNDING SOURCES:					
Port Development Fees	3,568,100	3,700,000	2,300,000	1,000,000	3,200,000
State Marine Passenger Fees	5,271,100	5,400,000	8,414,600	3,900,000	1,700,000
Total Funding Sources	8,839,200	9,100,000	10,714,600	4,900,000	4,900,000
FUND BALANCE:					
Beginning Available Fund Balance	2,675,600	711,900	711,900	4,467,700	379,700
Increase (decrease) in Fund Balance	(1,963,700)	2,141,200	3,755,800	(4,088,000)	2,798,800
End of Period Fund Balance	\$ 711,900	2,853,100	4,467,700	379,700	3,178,500

LIBRARY MINOR CONTRIBUTIONS FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Commodities and Services	\$ 49,200	46,700	-	38,800	38,700
Total Expenditures	49,200	46,700	-	38,800	38,700
FUNDING SOURCES:					
Donations and Contributions	-	-	-	-	-
Total Funding Sources	-	-	-	-	-
FUND BALANCE:					
Beginning Fund Balance	136,900	77,500	77,500	77,500	38,700
Increase (decrease) in Fund Balance	(49,200)	(46,700)	-	(38,800)	(38,700)
End of Period Fund Balance	\$ 77,500	30,800	77,500	38,700	-

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	7,500	7,500
Support to:					
General Fund	1,626,700	4,284,800	4,284,800	2,250,300	2,150,300
Roaded Service Area	970,100	983,700	983,700	1,067,700	1,067,700
Fire Service Area	70,000	70,000	70,000	-	-
Downtown Parking	12,800	12,800	12,800	-	-
Dock	457,600	55,000	55,000	448,500	448,500
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Capital Projects	5,384,900	631,100	631,100	2,500,000	-
Total Expenditures	8,573,800	6,055,500	6,055,500	6,286,600	3,686,600
FUNDING SOURCES:					
Marine Passenger Fee	5,990,800	6,100,000	3,800,000	1,700,000	5,600,000
Returned Marine Passenger Fee Proceeds (1):					
General Fund	480,900	-	-	-	-
Dock	170,000	-	-	-	-
Capital Projects	1,759,000	-	-	-	-
Total Funding Sources	8,400,700	6,100,000	3,800,000	1,700,000	5,600,000
FUND BALANCE:					
Beginning of Period	767,500	594,400	594,400	(1,661,100)	(6,247,700)
Increase (decrease) in Fund Balanc	(173,100)	44,500	(2,255,500)	(4,586,600)	1,913,400
End of Period Fund Balance	\$ 594,400	638,900	(1,661,100)	(6,247,700)	(4,334,300)

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Commodities and Services	\$ 45,000	126,000	74,000	137,800	137,800
Grants and Loans	-	-	-	525,400	525,400
Support to:					
General Fund	-	400,000	400,000	-	-
Sales Tax	-	-	-	100,000	-
Total Expenditures	45,000	526,000	474,000	763,200	663,200
FUNDING SOURCES:					
Loan Repayments	109,800	50,000	11,000	15,000	19,000
Investment and Interest Income	300	100	400	500	700
Support from Sales Tax	400,000	400,000	400,000	400,000	400,000
Total Funding Sources	510,100	450,100	411,400	415,500	419,700
FUND BALANCE:					
Beginning of Period	732,100	1,197,200	1,197,200	1,134,600	786,900
Increase/(decrease) in Fund Balance	465,100	(75,900)	(62,600)	(347,700)	(243,500)
End of Period Available	\$ 1,197,200	1,121,300	1,134,600	786,900	543,400

CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY21-26.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY21 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY21 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY21 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2021 – 2026** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2021**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY21.

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

CAPITAL PROJECTS

PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY21 that have been established by the Assembly, the PWFC and/or the City Manager. FY21 Capital Project funds may be available from the following sources:

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

FY21 Proposed Capital Project Budget

The table below shows the source of funds for the Adopted FY20 capital budget as well as the funding sources for the Proposed FY21 capital budget.

Table 1
Summary of FY21
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Adopted FY20 Budget	Proposed FY21 Budget
Sales Tax: General Capital Projects	\$ 1,500.0	\$ 1,500.0
Temporary 1% Sales Tax	7,700.0	12,400.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	11,112.0	9,600.0
Marine Passenger Fees	631.1	2,500.0
State Marine Passenger Fees	4,500.0	5,000.0
Port Development Fees	-	1,500.0
Hotel Tax	-	2,300.0
Downtown Parking	-	50.0
Lands	500.0	50.0
Bartlett Regional Hospital	4,000.0	10,290.0
Docks and Harbors	140.0	125.0
Wastewater Utility Enterprise Fund	3,225.0	7,415.0
Water Utility Enterprise Fund	4,050.0	4,213.0
Total	\$ 37,358.1	\$ 56,943.0

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

A complete listing of all proposed FY21 – FY26 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication, **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2021 – 2026**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Proposed Fiscal Year 2021**.

CAPITAL PROJECTS

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Capital Expenditures:					
Schools	1,161,700	1,000,000	981,700	1,000,000	1,000,000
Roads and Sidewalks	8,344,600	8,900,000	5,118,700	9,800,000	9,800,000
Fire and Safety	48,200	250,000	21,200	250,000	250,000
Community Development	6,577,700	4,439,969	5,817,600	1,175,000	2,825,000
Parks and Recreation	4,364,100	3,870,000	2,322,900	5,815,000	5,815,000
Juneau International Airport	24,295,900	43,502,903	16,371,300	-	-
Bartlett Regional Hospital	700,200	4,000,000	3,674,800	10,290,000	10,290,000
Areawide Water Utility	2,479,400	9,050,000	2,477,200	5,213,000	2,756,700
Areawide Wastewater Utility	8,922,000	5,825,000	2,333,200	9,415,000	-
Harbors	780,400	140,000	4,495,600	1,625,000	-
Docks	4,507,700	5,131,100	8,347,400	6,000,000	-
Support to:					
General Governmental Funds	-	147,000	147,000	-	-
Debt Service	52,000	-	-	-	-
Juneau International Airport	2,199,200	-	-	-	-
Marine Passenger Fees	1,759,000	-	-	-	-
Total Expenditures	66,192,100	86,255,972	52,108,600	50,583,000	32,736,700
FUNDING SOURCES:					
Federal Sources	16,517,600	26,402,903	26,402,900	-	-
State Sources	1,240,000	4,000,000	4,000,000	-	-
Bond Revenue	-	16,000,000	16,000,000	-	-
Other	997,300	-	-	-	-
Capital Projects Support from:					
General Governmental Funds	-	47,969	48,000	-	-
Sales Tax	17,670,100	20,612,000	20,612,000	19,000,000	19,200,000
Hotel Tax	-	200,000	200,000	440,000	440,000
Lands	100,000	500,000	500,000	50,000	50,000
Downtown Parking	-	-	-	50,000	-
Marine Passenger Fees	5,384,900	631,100	631,100	2,500,000	-
Port Development	8,700,000	4,500,000	4,500,000	6,500,000	-
Airport	380,000	800,000	800,000	-	-
Bartlett Regional Hospital	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Harbors	-	140,000	140,000	125,000	-
Docks	2,235,000	-	-	-	-
Water	1,600,000	4,050,000	4,050,000	4,213,000	2,756,700
Wastewater	3,845,000	3,225,000	3,225,000	7,415,000	-
Waste Management	1,774,600	1,000,000	1,000,000	-	-
Risk Management	1,734,100	-	-	-	-
Special Assessments	476,000	-	-	-	-
Total Funding Sources	64,578,600	86,108,972	86,109,000	50,583,000	32,736,700
Remaining Project Commitment:					
Beginning of Period	76,502,100	74,888,600	74,888,600	108,889,000	108,889,000
Increase (decrease) in Commitment	(1,613,500)	(147,000)	34,000,400	-	-
End of Period Project Commitment	\$ 74,888,600	74,741,600	108,889,000	108,889,000	108,889,000

GENERAL GOVERNMENTAL FUND SUMMARY

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 45,483,200	50,646,000	48,293,100	51,712,200	53,449,600
Commodities and Services	19,228,300	22,934,800	22,371,600	22,975,900	22,762,400
Assembly Grants	5,358,800	8,687,400	8,672,400	4,590,900	4,610,900
Assembly Special Contracts	142,700	155,000	152,000	155,000	155,000
Capital Outlay	114,000	109,800	125,400	226,400	91,800
Contingency	1,500	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds	1,501,100	-	-	-	-
Support to Other Funds	30,074,700	29,578,800	29,578,800	31,329,300	31,595,800
Total Expenditures	101,904,300	112,131,800	109,213,300	111,009,700	112,685,500
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,066,200	1,142,900	1,150,300	848,400	848,400
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	1,856,000	3,109,900	3,021,600	2,580,000	2,580,000
Total State Support	3,010,000	4,342,800	4,263,300	3,519,800	3,519,800
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
Secure Rural Schools/Roads	478,000	550,000	550,000	550,000	550,000
Miscellaneous Grants	5,200	393,600	401,900	141,000	141,000
Total Federal Support	3,307,000	3,743,600	3,381,800	3,120,900	3,120,900
Local Support:					
Property Taxes	44,322,700	45,572,900	45,867,300	51,603,400	51,603,400
Vehicle Registration Tax	-	-	-	760,000	760,000
Charges for Services	3,259,300	3,214,300	3,095,300	3,120,000	3,187,500
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Contracted Services	1,676,700	1,773,500	1,740,900	1,850,800	1,905,500
Investment & Interest Income	2,775,800	2,311,500	2,853,600	2,868,100	2,798,100
Licenses, Permits, Fees	802,500	819,400	868,100	896,300	842,300
Fines and Forfeitures	511,500	248,000	409,800	257,600	258,500
Rentals and Leases	453,100	428,400	432,100	442,000	446,100
Sales	57,100	51,400	44,900	47,800	42,500
Donations	54,900	95,100	106,300	92,400	92,400
Other Revenue	45,400	55,000	82,900	56,100	60,700
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,629,400	4,519,000	4,523,000	4,285,500	4,314,300
Total Local Support	59,947,200	60,442,800	61,348,500	67,604,300	67,635,600
Total Revenues	66,264,200	68,529,200	68,993,600	74,245,000	74,276,300

GENERAL GOVERNMENTAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Support From Other Funds:					
Sales Tax	27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Hotel Tax	1,580,000	1,624,000	1,624,000	1,624,700	1,624,700
Tobacco Excise Tax	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	2,666,800	5,338,500	5,338,500	3,318,000	3,218,000
State Marine Passenger Fee	-	-	-	150,000	-
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	106,600	109,800
Capital Projects	-	147,000	147,000	-	-
Total Support From Other Funds	34,914,200	38,600,300	38,602,600	35,729,600	35,482,100
Total Funding Sources	\$ 101,178,400	107,129,500	107,596,200	109,974,600	109,758,400
FUND BALANCES:					
Beginning of Period Reserved Balance	\$ 16,113,100	16,552,500	16,552,500	16,552,500	16,552,500
Increase (Decrease) in Reserve	439,400	-	-	-	-
End of Period Reserve	\$ 16,552,500	16,552,500	16,552,500	16,552,500	16,552,500
Beginning of Period Available	\$ 9,499,900	8,334,600	8,334,600	6,717,500	5,682,400
Increase (Decrease) in Available	(1,165,300)	(5,002,300)	(1,617,100)	(1,035,100)	(2,927,100)
End of Period Available	\$ 8,334,600	3,332,300	6,717,500	5,682,400	2,755,300

AREAWIDE / GENERAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 20,453,400	23,276,100	22,142,400	23,757,300	24,639,300
Commodities and Services	7,011,200	9,543,500	9,369,200	9,296,700	8,892,000
Assembly Grants	5,358,800	8,687,400	8,672,400	4,590,900	4,610,900
Assembly Special Contracts	142,700	155,000	152,000	155,000	155,000
Contingency	1,500	20,000	20,000	20,000	20,000
Capital Outlay	47,300	109,800	116,900	191,400	91,800
Return Marine Passenger Fee Proceeds (1)	1,501,100	-	-	-	-
Support to Other Funds	30,987,800	29,453,800	29,453,800	31,179,300	31,445,800
Total Expenditures	65,503,800	71,245,600	69,926,700	69,190,600	69,854,800
FUNDING SOURCES:					
State Support:					
State Shared Revenue	9,800	260,000	253,000	403,000	403,000
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	710,800	1,754,000	1,710,700	1,281,500	1,281,500
Total State Support	808,400	2,104,000	2,055,100	1,775,900	1,775,900
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
Miscellaneous Grants	-	214,000	222,300	-	-
Total Federal Support	2,823,800	3,014,000	2,652,200	2,429,900	2,429,900
Local Support:					
Property Taxes	32,654,400	33,222,900	33,514,600	39,065,300	39,065,300
Charges for Services	1,541,200	1,426,700	1,426,900	1,495,700	1,495,700
Investment & Interest Income	2,771,200	2,310,500	2,852,600	2,867,100	2,797,100
Licenses, Permits, Fees	631,200	653,500	715,600	739,600	684,300
Fines and Forfeitures	124,300	75,000	109,800	85,000	85,000
Rentals and Leases	48,000	43,600	47,300	62,500	62,500
Sales	22,600	11,500	17,500	17,500	17,500
Donations	33,800	51,900	66,200	46,000	46,000
Other Revenue	(30,000)	(49,800)	(40,900)	(40,900)	(40,900)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,271,500	4,159,800	4,183,800	4,174,300	4,193,200
Total Local Support	42,592,500	42,429,900	43,417,700	49,036,400	48,930,000
Total Revenues	46,224,700	47,547,900	48,125,000	53,242,200	53,135,800

AREAWIDE / GENERAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	15,334,300	13,922,300	13,922,300	13,784,300	13,784,300
Hotel Tax	1,580,000	1,624,000	1,624,000	1,624,700	1,624,700
Tobacco Excise Tax	1,830,300	1,731,900	1,731,900	1,386,900	1,386,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	1,626,700	4,284,800	4,284,800	2,250,300	2,150,300
State Marine Passenger Fee	-	-	-	150,000	-
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	106,600	109,800
Capital Projects	-	147,000	147,000	-	-
Total Support From Other Funds	20,463,300	22,201,400	22,203,700	19,316,700	19,069,200
Total Funding Sources	66,688,000	69,749,300	70,328,700	72,558,900	72,205,000
FUND BALANCES:					
Beginning of Period Reserved Balance	15,860,200	16,260,200	16,260,200	16,260,200	16,260,200
Increase (Decrease) in Reserve	400,000	-	-	-	-
End of Period Reserve	16,260,200	16,260,200	16,260,200	16,260,200	16,260,200
Beginning of Period Available	5,198,400	5,982,600	5,982,600	6,384,600	9,752,900
Increase (Decrease) in Available	784,200	(1,496,300)	402,000	3,368,300	2,350,200
End of Period Available	\$ 5,982,600	4,486,300	6,384,600	9,752,900	12,103,100

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended Marine Passenger Fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process. In 2019, some Marine Passenger Fees were returned to the Cruise Industry through a settlement agreement.

ROADED SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 21,868,500	24,047,800	22,828,600	24,637,700	25,365,200
Commodities and Services	10,841,400	11,759,600	11,386,000	11,753,100	11,810,200
Capital Outlay	66,700	-	8,500	35,000	-
Support to Other Funds	153,800	125,000	125,000	150,000	150,000
Total Expenditures	32,930,400	35,932,400	34,348,100	36,575,800	37,325,400
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,056,400	882,900	897,300	445,400	445,400
Miscellaneous Grants	1,145,200	1,345,900	1,310,900	1,281,500	1,281,500
Total State Support	2,201,600	2,228,800	2,208,200	1,726,900	1,726,900
Federal Support:					
Secure Rural Schools/Roads	478,000	550,000	550,000	550,000	550,000
Miscellaneous Grants	5,200	179,600	179,600	141,000	141,000
Total Federal Support	483,200	729,600	729,600	691,000	691,000
Local Support:					
Property Taxes	10,097,500	10,972,600	10,972,600	11,137,300	11,137,300
Vehicle Registration Taxes	-	-	-	760,000	760,000
Charges for Services	1,688,900	1,767,400	1,648,200	1,604,100	1,671,600
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Contracted Services	730,900	814,400	781,800	813,000	825,300
Licenses, Permits, Fees	171,300	165,900	152,500	156,700	158,000
Fines and Forfeitures	387,200	173,000	300,000	172,600	173,500
Rentals and Leases	405,100	384,800	384,800	379,500	383,600
Sales	34,500	39,900	27,400	30,300	25,000
Donations	21,100	43,200	40,100	46,400	46,400
Investment & Interest Income	4,600	1,000	1,000	1,000	1,000
Other Revenue	75,400	104,800	123,800	97,000	101,600
Interdepartmental Charges	357,900	359,200	339,200	111,200	121,100
Total Local Support	14,808,900	15,656,200	15,571,400	16,109,100	16,204,400
Total Revenues	17,493,700	18,614,600	18,509,200	18,527,000	18,622,300

ROADED SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
Support From Other Funds:					
Sales Tax	11,236,300	13,236,300	13,236,300	13,236,300	13,236,300
Tobacco Excise Tax	725,700	668,600	668,600	668,600	668,600
CBJ Marine Passenger Fee	970,100	983,700	983,700	1,067,700	1,067,700
Total Support	12,932,100	14,888,600	14,888,600	14,972,600	14,972,600
Total Funding Sources	30,425,800	33,503,200	33,397,800	33,499,600	33,594,900
FUND BALANCES:					
Beginning of Period Reserved Balance	252,900	292,300	292,300	292,300	292,300
Increase/(decrease) in Reserve	39,400	-	-	-	-
End of Period Reserve	292,300	292,300	292,300	292,300	292,300
Beginning of Period Available	2,901,400	357,400	357,400	(592,900)	(3,669,100)
Increase/(decrease) in Available	(2,544,000)	(2,429,200)	(950,300)	(3,076,200)	(3,730,500)
End of Period Available	357,400	(2,071,800)	(592,900)	(3,669,100)	(7,399,600)

FIRE SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 3,161,300	3,322,100	3,322,100	3,317,200	3,445,100
Commodities and Services	1,375,700	1,631,700	1,616,400	1,926,100	2,060,200
Support to Other Funds	27,500	-	-	-	-
Total Expenditures	4,564,500	4,953,800	4,938,500	5,243,300	5,505,300
FUNDING SOURCES:					
State Support:					
Miscellaneous Grants	-	10,000	-	17,000	17,000
Total State Support	-	10,000	-	17,000	17,000
Local Support:					
Property Taxes	1,570,800	1,377,400	1,380,100	1,400,800	1,400,800
Charges for Services	29,200	20,200	20,200	20,200	20,200
Contracted Services	945,800	959,100	959,100	1,037,800	1,080,200
Total Local Support	2,545,800	2,356,700	2,359,400	2,458,800	2,501,200
Total Revenues	2,545,800	2,366,700	2,359,400	2,475,800	2,518,200
Support From Other Funds:					
General Fund	1,094,400	-	-	-	-
Sales Tax	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Tobacco Excise Tax	107,900	99,400	99,400	99,400	99,400
Marine Passenger Fee	70,000	70,000	70,000	-	-
Total Support From Other Funds	2,613,200	1,510,300	1,510,300	1,440,300	1,440,300
Total Funding Sources	5,159,000	3,877,000	3,869,700	3,916,100	3,958,500
FUND BALANCES:					
Beginning of Period Available	1,400,100	1,994,600	1,994,600	925,800	(401,400)
Increase (Decrease) in Available	594,500	(1,076,800)	(1,068,800)	(1,327,200)	(1,546,800)
End of Period Available	\$ 1,994,600	917,800	925,800	(401,400)	(1,948,200)

NOTES

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MAYOR AND ASSEMBLY

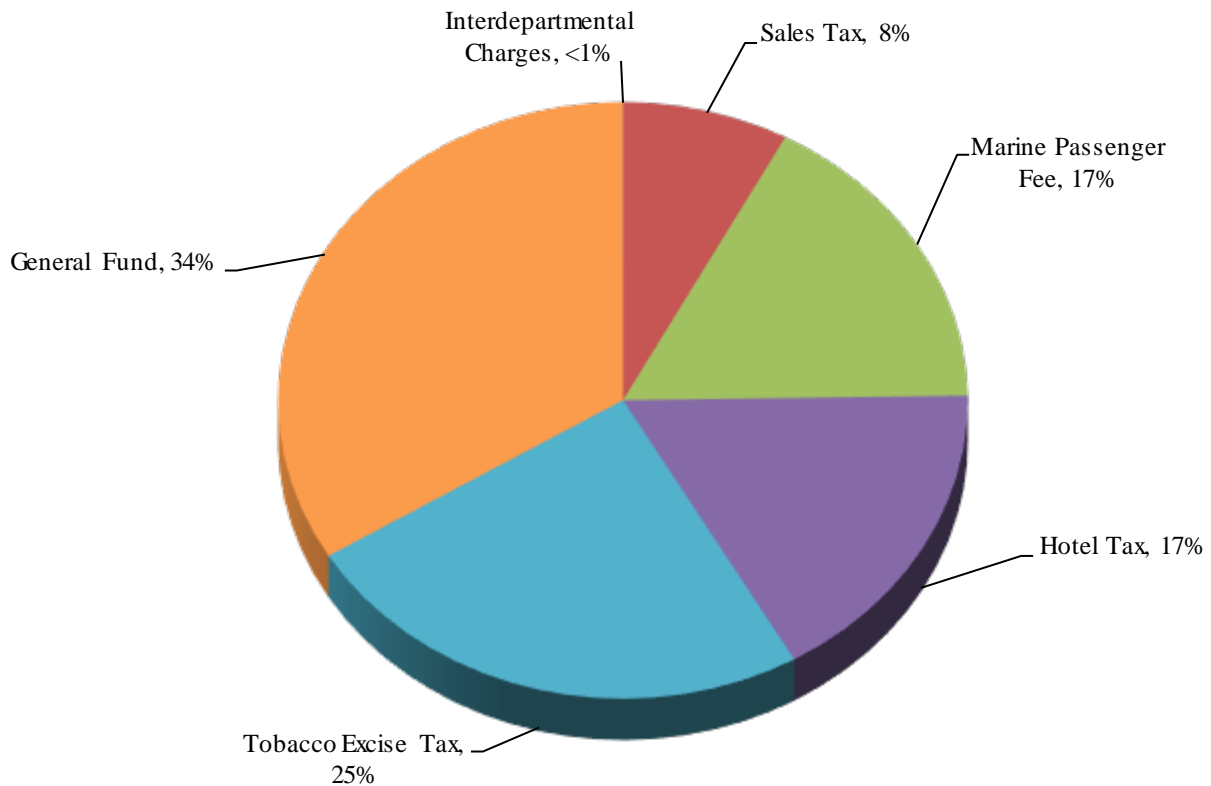
MISSION STATEMENT

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.

FY21 PROPOSED BUDGET

\$5,653,400

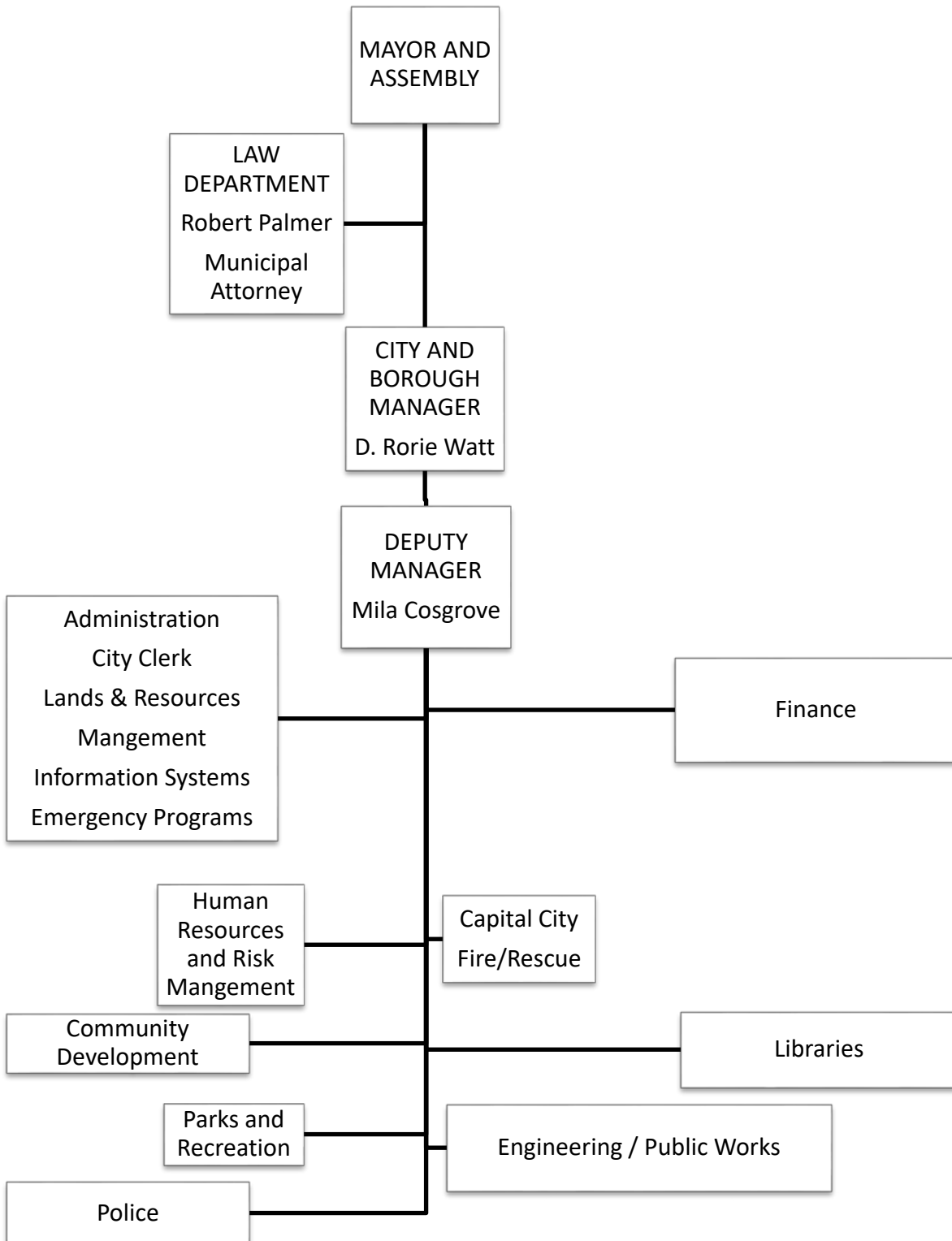
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 192,800	262,200	247,800	254,200	287,800
Commodities and Services	456,100	514,400	513,500	508,300	509,600
Better Capital City	455,000	555,000	555,000	555,000	555,000
Other-Grants & Community Projects	4,903,800	8,432,400	8,417,400	4,335,900	4,355,900
Total Expenditures	6,007,700	9,764,000	9,733,700	5,653,400	5,708,300
FUNDING SOURCES:					
Interdepartmental Charges	73,300	73,300	73,300	700	700
Support from:					
Sales Tax	2,140,500	578,500	578,500	440,500	440,500
Hotel Tax	935,000	960,000	960,000	960,000	960,000
Tobacco Excise Tax	1,755,300	1,731,900	1,731,900	1,386,900	1,386,900
Marine Passenger Fees	691,400	1,201,500	1,201,500	958,200	958,200
Affordable Housing	-	400,000	400,000	-	-
General Fund	412,200	4,818,800	4,788,500	1,907,100	1,962,000
Total Funding Sources	\$ 6,007,700	9,764,000	9,733,700	5,653,400	5,708,300
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Mayor and Assembly FY21 Proposed Budget shows a decrease from the FY20 Amended Budget of \$4,110,600 (42.1%) and the FY22 Proposed Budget shows an increase over FY21 of \$54,900 (1.0%).

The significant budgetary changes include:

FY21 Proposed Budget

- Grants and community projects decreased from the FY20 Amended Budget by \$4,096,500 (48.6%) due to Housing First and Senior Housing grants not continuing and changes to Marine Passenger Fee grants to private docks.

FY22 Proposed Budget

- Personnel services increased over the FY21 Proposed Budget by \$33,600 (13.2%) due to anticipated increases in salaries and benefits.
- Grants and community projects increased over the FY20 Amended Budget by \$20,000 (0.5%) due to the biennial nature of Sealaska Celebration.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
Operations:					
Personnel Services	\$ 192,800	262,200	247,800	254,200	287,800
Commodities and Services	313,400	359,400	361,500	353,300	354,600
Totals	506,200	621,600	609,300	607,500	642,400
Assembly Grants:					
Arts and Humanities Council	417,500	167,500	167,500	167,500	167,500
Social Service Grants	898,700	853,900	853,900	853,900	853,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	31,300	40,000	40,000	31,300	31,300
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	-	20,000	20,000	-	20,000
Juneau Economic					
Development Council	400,000	573,000	558,000	400,000	400,000
Juneau Small Business					
Development Center	28,500	28,500	28,500	28,500	28,500
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AEYC-HEARTS Program	91,600	180,000	180,000	180,000	180,000
Housing First	694,900	1,105,100	1,105,100	-	-
Franklin Dock Enterprises, LLC	99,400	395,000	395,000	120,000	120,000
Alaska Juneau (AJ) Dock, LLC	129,600	252,800	252,800	139,600	139,600
Travel Juneau (JCVB)	1,233,100	1,358,700	1,358,700	1,396,600	1,396,600
Juneau Community Foundation	-	195,000	195,000	-	-
UAS Teacher Excellence	250,000	138,000	138,000	-	-
Better Capital City	455,000	555,000	555,000	555,000	555,000
Tourism Best Management					
Practices (TBMP)	20,000	15,000	15,000	20,000	20,000
Downtown Business Association	133,700	140,000	140,000	142,000	142,000
Whalesense	-	-	-	100,000	100,000
Southeast Conference - Future of AMHS	-	20,000	20,000	-	-
Glory Hall Work Incentives	9,000	-	-	-	-
KinderReady - Outside the Cap	-	300,000	300,000	300,000	300,000
Juneau Commission on Aging	10,000	23,800	23,800	-	-
AWARE	-	22,600	22,600	-	-
Heat Smart	-	147,000	147,000	-	-
Senior Housing	-	2,000,000	2,000,000	-	-
Totals	5,358,800	8,987,400	8,972,400	4,890,900	4,910,900
Special Contracts:					
Lobbyist	137,200	140,000	140,000	140,000	140,000
Hearing Officers	5,500	15,000	12,000	15,000	15,000
Totals	142,700	155,000	152,000	155,000	155,000
Total Expenditures	\$ 6,007,700	\$ 9,764,000	\$ 9,733,700	\$ 5,653,400	\$ 5,708,300

CITY MANAGER

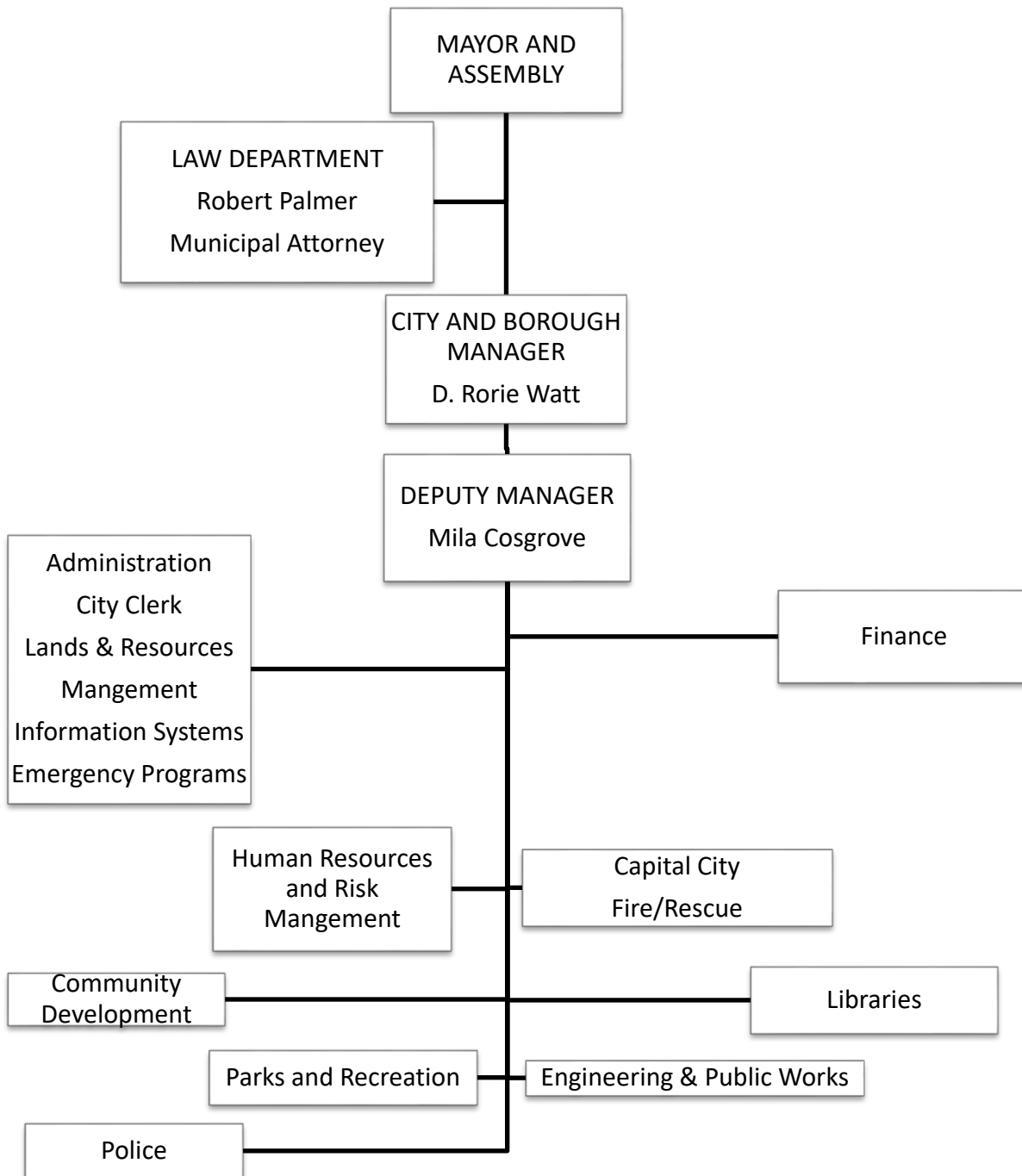
MISSION STATEMENT

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.

FY21 PROPOSED BUDGET

\$ 3,198,900

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,517,100	\$ 1,700,300	\$ 1,532,000	\$ 1,604,700	\$ 1,635,300
Commodities and Services	653,300	1,920,800	1,884,500	1,564,200	1,310,800
Voter Information	-	10,000	7,200	10,000	10,000
Contingency	1,500	20,000	20,000	20,000	20,000
Capital Outlay	20,500	-	-	-	-
Total Expenditures	2,192,400	3,651,100	3,443,700	3,198,900	2,976,100
FUNDING SOURCES:					
Interdepartmental Charges	216,200	221,200	216,200	378,700	378,700
Charges for services	700	300	500	500	500
State Grant	449,800	1,463,200	1,471,700	991,500	991,500
Support from:					
Marine Passenger Fees	25,000	52,000	52,000	172,100	72,100
State Commercial Passenger					
Vessel Fee	-	-	-	150,000	-
Sales Tax	250,000	-	-	-	-
General Fund	1,250,700	1,914,400	1,703,300	1,506,100	1,533,300
Total Funding Sources	\$ 2,192,400	3,651,100	3,443,700	3,198,900	2,976,100
STAFFING	10.50	10.50	10.50	10.50	10.50
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHTS

The Manager's Office FY21 Proposed Budget shows a decrease of \$452,200 (12.4%) over the FY20 Amended Budget and the FY22 Proposed Budget shows a decrease of \$222,800 (7.0%) over the FY21 Proposed Budget.

The significant budgetary changes include:

FY21 Proposed Budget:

- Personnel Services decreased \$95,600 (5.6%) from FY20 Amended Budget due to Emergency Services more accurately budgeting for salaries.
- Commodities & Services decreased \$356,600 (18.6%) over FY20 Amended Budget primarily due to Emergency Services more accurately budgeting for their grant expenditures and the lapse of one-time grants for studies

FY22 Proposed Budget:

- Personnel Services increased \$30,600 (1.9%) over FY21 Proposed Budget due to scheduled merit increases.

CITY CLERK

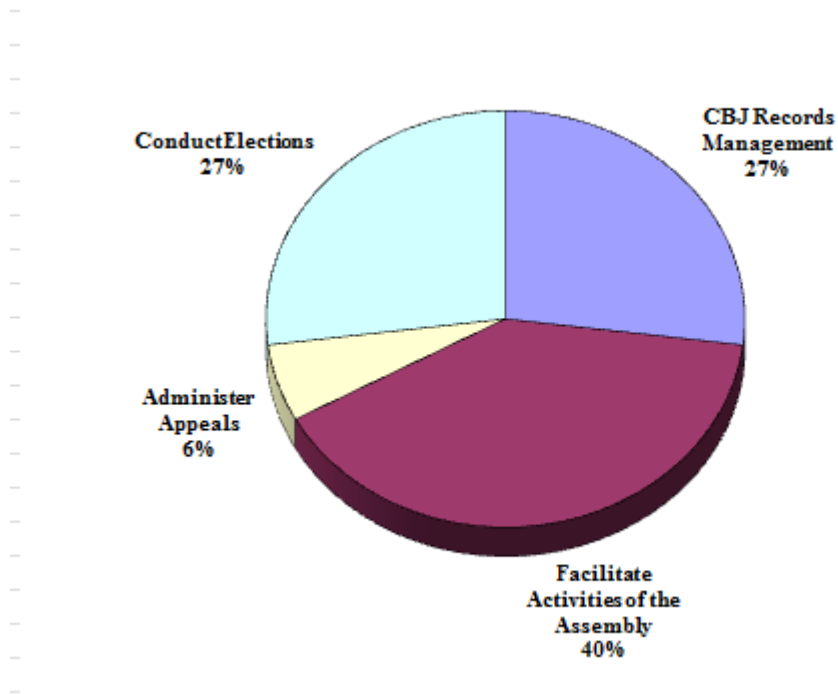
MISSION STATEMENT

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

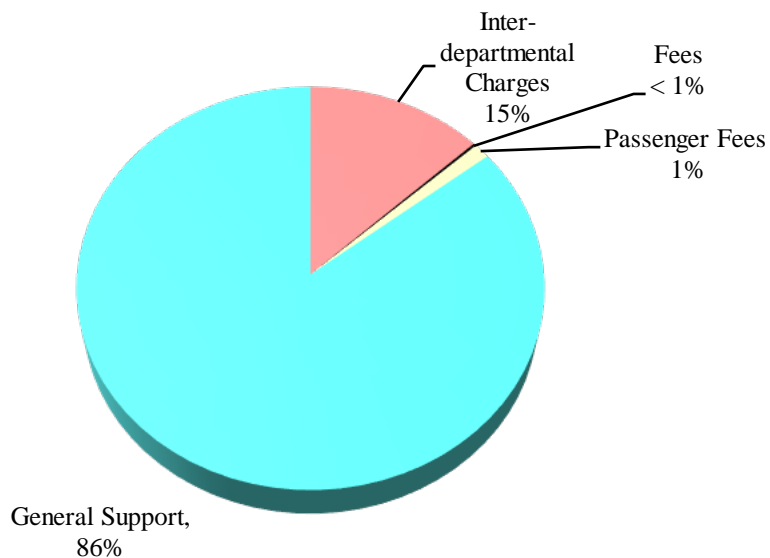
FY21 PROPOSED BUDGET

\$ 494,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 280,900	306,600	286,000	312,100	328,100
Commodities and Services	74,600	85,800	78,300	88,400	105,200
Capital Outlay	-	-	-	93,600	-
Total Expenditures	355,500	392,400	364,300	494,100	433,300
FUNDING SOURCES:					
Interdepartmental Charges	137,300	137,300	137,300	64,600	64,600
Licenses, Permits and Fees	500	1,000	1,000	1,000	1,000
Support from Marine Passenger Fees	-	-	-	6,000	6,000
Support from General Fund	217,700	254,100	226,000	422,500	361,700
Total Funding Sources	\$ 355,500	392,400	364,300	494,100	433,300
STAFFING	2.68	2.68	2.68	2.68	2.68
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Clerk FY21 Proposed Budget shows an increase of \$101,700 (25.9%) over the FY20 Amended Budget and the FY22 Proposed Budget shows a decrease of \$60,800 (12.3%) from the FY21 Proposed Budget.

The significant budgetary changes include:

FY21 Proposed Budget:

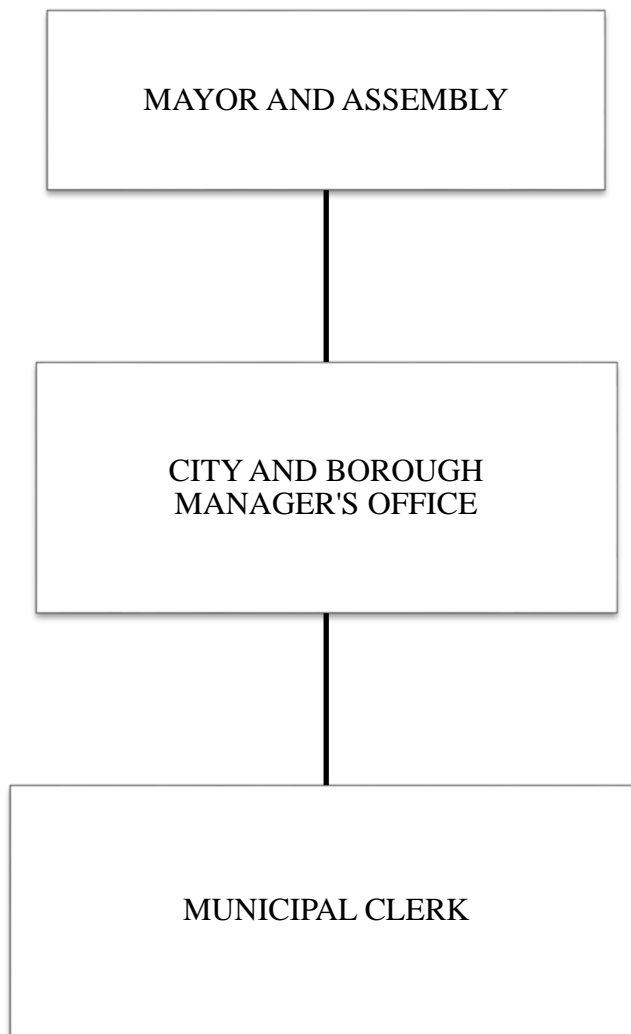
- Personnel services increased \$5,500 (1.8%) over FY20 Amended Budget due to anticipated increases in salaries and benefits.
- Commodities and services increased \$2,600 (3.0%) over FY20 Amended Budget due to increased insurance costs (\$1,100) and travel costs (\$1,700).

FY22 Proposed Budget:

- Personnel Services increased \$16,000 (5.1%) over FY21 Proposed Budget due to anticipated increases in salaries and benefits.
- Commodities and services increased \$16,800 (19.0%) over FY21 Proposed Budget primarily due to increased software maintenance costs (\$13,500).

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Staff support to Assembly, its Standing Committees and appointed boards and commissions

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

Manages public records requests and serves as the custodian of historical and permanent records

Election Official

Administers appeals

NOTES

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HUMAN RESOURCES

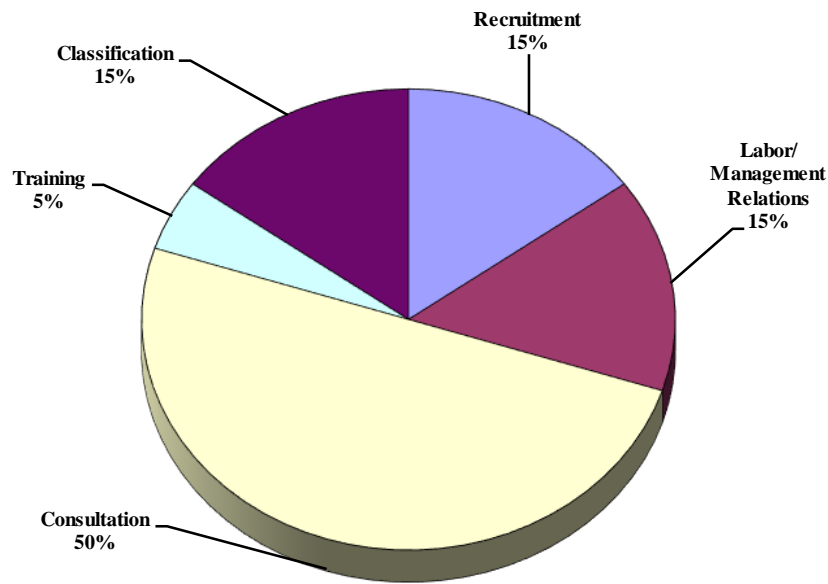
MISSION STATEMENT

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

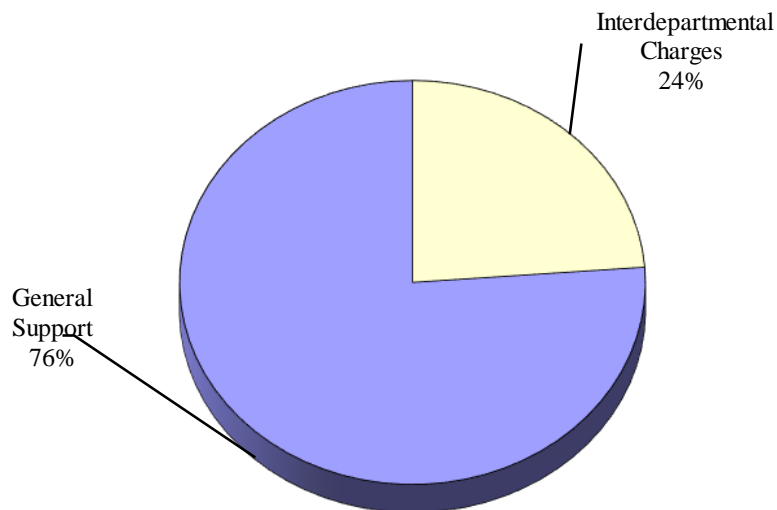
FY21 PROPOSED BUDGET

\$ 692,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 506,900	548,500	534,300	556,000	566,700
Commodities and Services	109,600	135,900	99,300	136,100	137,100
Total Expenditures	616,500	684,400	633,600	692,100	703,800
FUNDING SOURCES:					
Interdepartmental Charges	212,400	216,400	216,400	164,700	164,700
Support from General Fund	404,100	468,000	417,200	527,400	539,100
Total Funding Sources	\$ 616,500	684,400	633,600	692,100	703,800
STAFFING	4.40	4.40	4.40	4.40	4.40
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Human Resource FY21 Proposed Budget shows an increase of \$7,700 (1.1%) over the FY20 Amended Budget and the FY22 Proposed Budget shows an increase of \$11,700 (1.7%) over the FY21 Proposed Budget.

The significant budgetary changes include:

FY21 Proposed Budget:

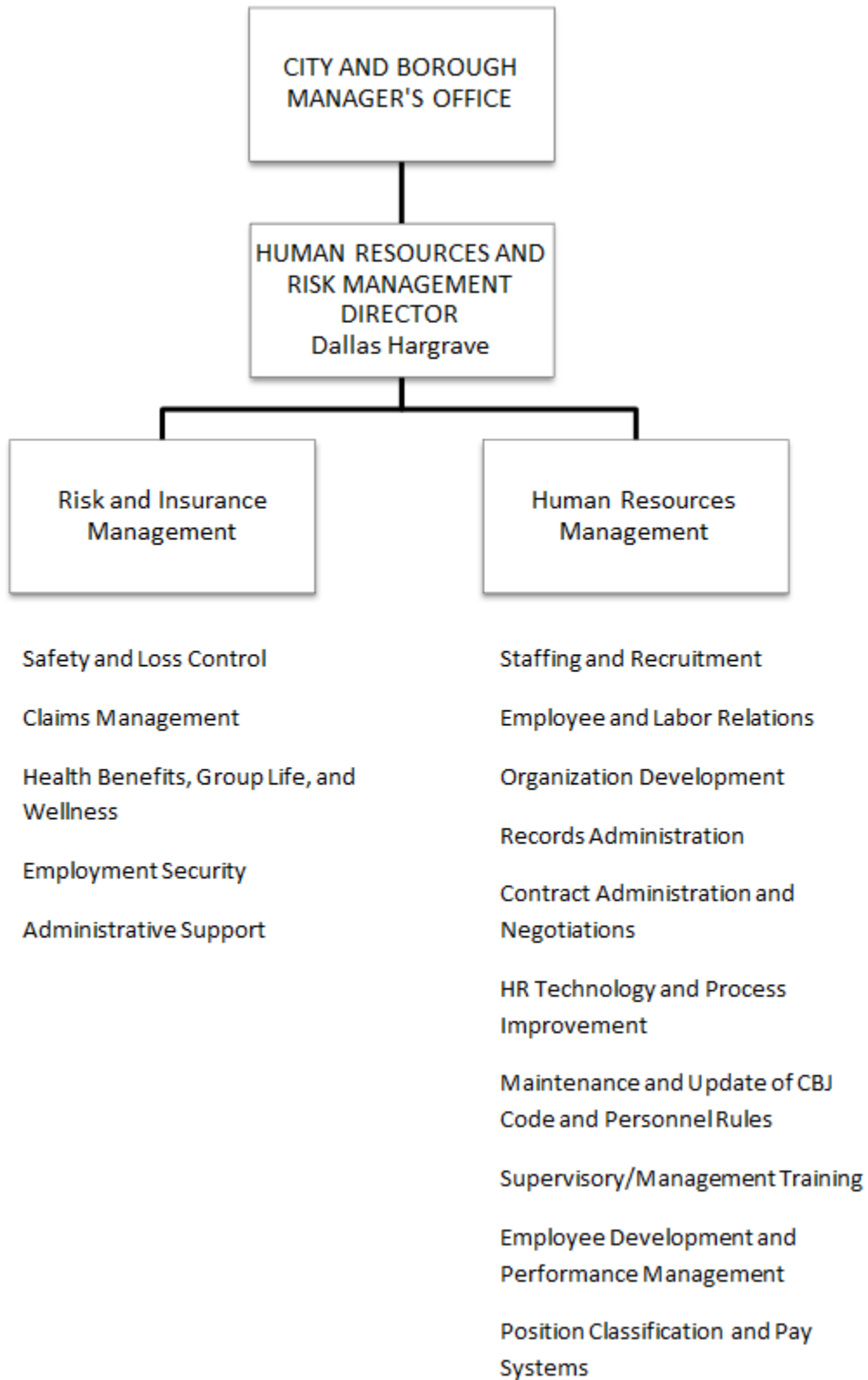
- Personnel Services increased \$7,500 (1.4%) due to anticipated increases in salaries and benefits.

FY22 Proposed Budget:

- Personnel Services increased \$10,700 (1.9%) due to anticipated increases in salaries and benefits.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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MANAGEMENT INFORMATION SYSTEMS

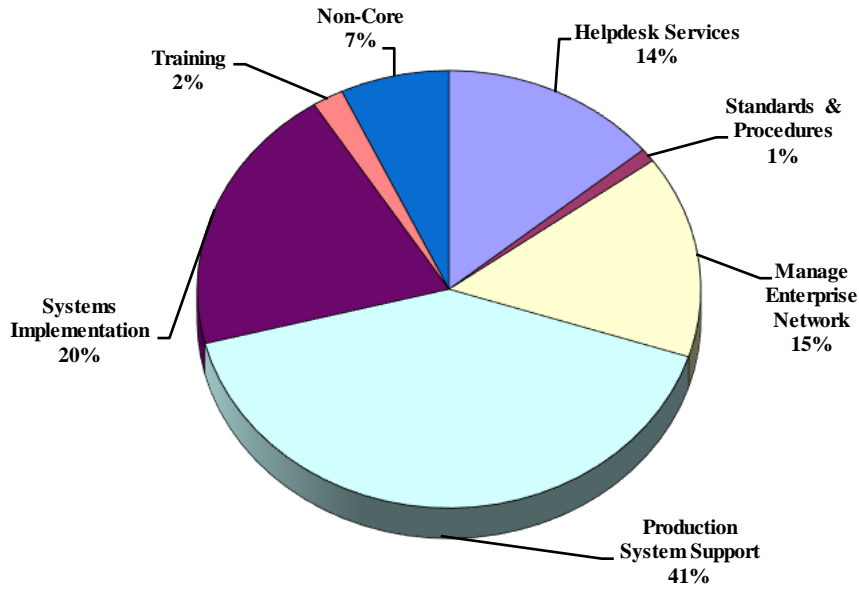
MISSION STATEMENT

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

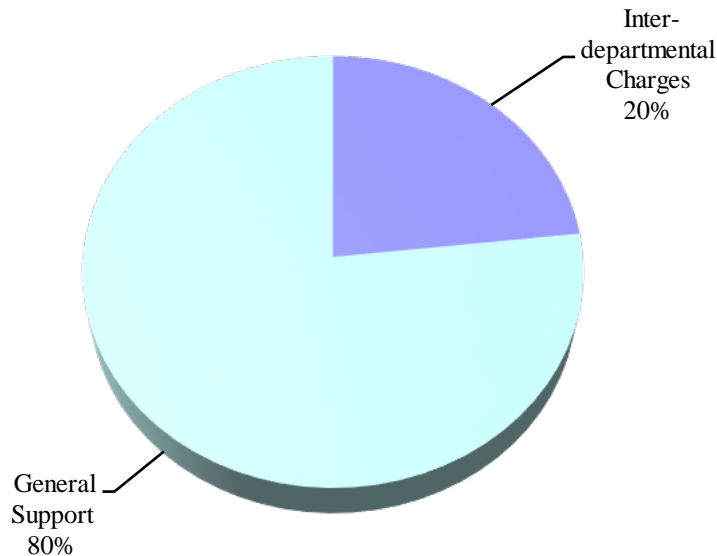
FY21 PROPOSED BUDGET

\$ 3,096,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 1,782,800	1,977,900	1,746,300	2,012,800	2,069,300
Commodities and Services	873,100	990,700	983,200	1,032,200	1,034,900
Capital Outlay	21,600	63,000	52,000	51,000	45,000
Total Expenditures	2,677,500	3,031,600	2,781,500	3,096,000	3,149,200
FUNDING SOURCES:					
Interdepartmental Charges	633,200	623,100	630,200	719,900	719,900
Support from General Fund	2,044,300	2,408,500	2,151,300	2,376,100	2,429,300
Total Funding Sources	\$ 2,677,500	3,031,600	2,781,500	3,096,000	3,149,200
STAFFING	14.66	15.66	15.66	15.66	15.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Management Information System FY21 Proposed Budget shows an increase of \$64,400 (2.1%) over the FY20 Amended Budget and the FY22 Proposed Budget shows an increase of \$53,200 (1.7%) over the FY21 Proposed Budget.

The significant budgetary changes include:

FY21 Proposed Budget:

- Personnel services increased \$34,900 (1.8%) primarily due anticipated increases in salaries and benefits.
- Commodities and services increased \$41,500 (4.2%) primarily due to software ARC increases.
- Capital outlay decreased \$12,000 (19.0%) primarily due to no anticipated large equipment replacements.

FY22 Proposed Budget:

- Personnel services increased \$56,500 (2.8%) primarily due to anticipated increases in salaries and benefits.
- Capital outlay decreased \$6,000 (11.8%) primarily due to no anticipated large equipment replacements.

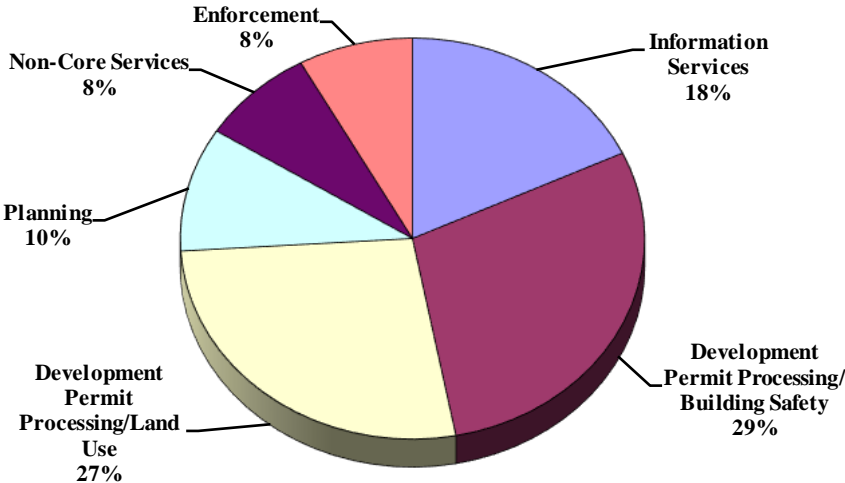
COMMUNITY DEVELOPMENT

MISSION STATEMENT

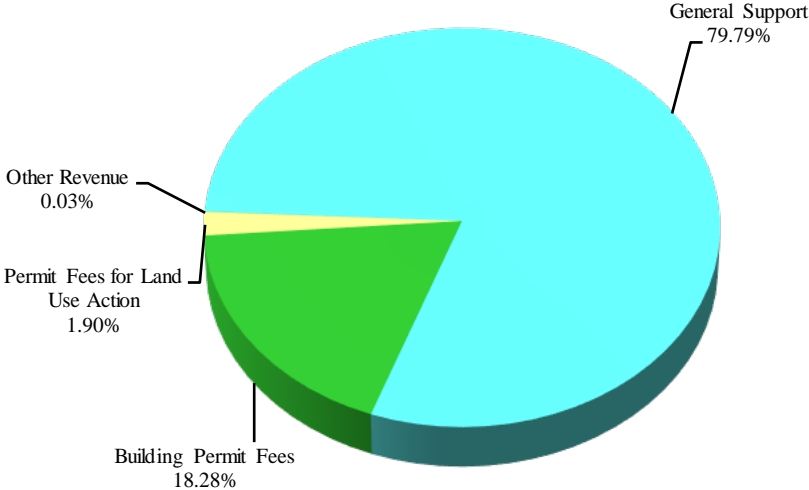
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY21 PROPOSED BUDGET **\$3,282,700**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 2,412,400	2,685,000	2,625,200	2,738,400	2,857,300
Commodities and Services	463,500	726,400	740,400	544,300	403,400
Capital Outlay	-	-	4,300	-	-
Total Expenditures	2,875,900	3,411,400	3,369,900	3,282,700	3,260,700
FUNDING SOURCES:					
Building Permit Fees	491,500	523,700	584,200	600,000	544,700
Permit Fees for Land Use Action	67,800	52,500	52,500	62,500	62,500
Federal Grants	-	205,000	205,000	-	-
State Grants	26,100	300	-	-	-
Other Revenue	900	1,000	15,400	1,000	1,000
Support from General Fund	2,289,600	2,628,900	2,512,800	2,619,200	2,652,500
Total Funding Sources	\$ 2,875,900	3,411,400	3,369,900	3,282,700	3,260,700
STAFFING	24.00	24.00	24.00	23.00	23.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Community Development FY21 Proposed Budget shows a decrease of \$128,700 (3.8%) from the FY20 Amended Budget and the FY22 Proposed Budget shows a decrease of \$22,000 (0.7%).

The significant budgetary changes include:

FY21 Proposed Budget

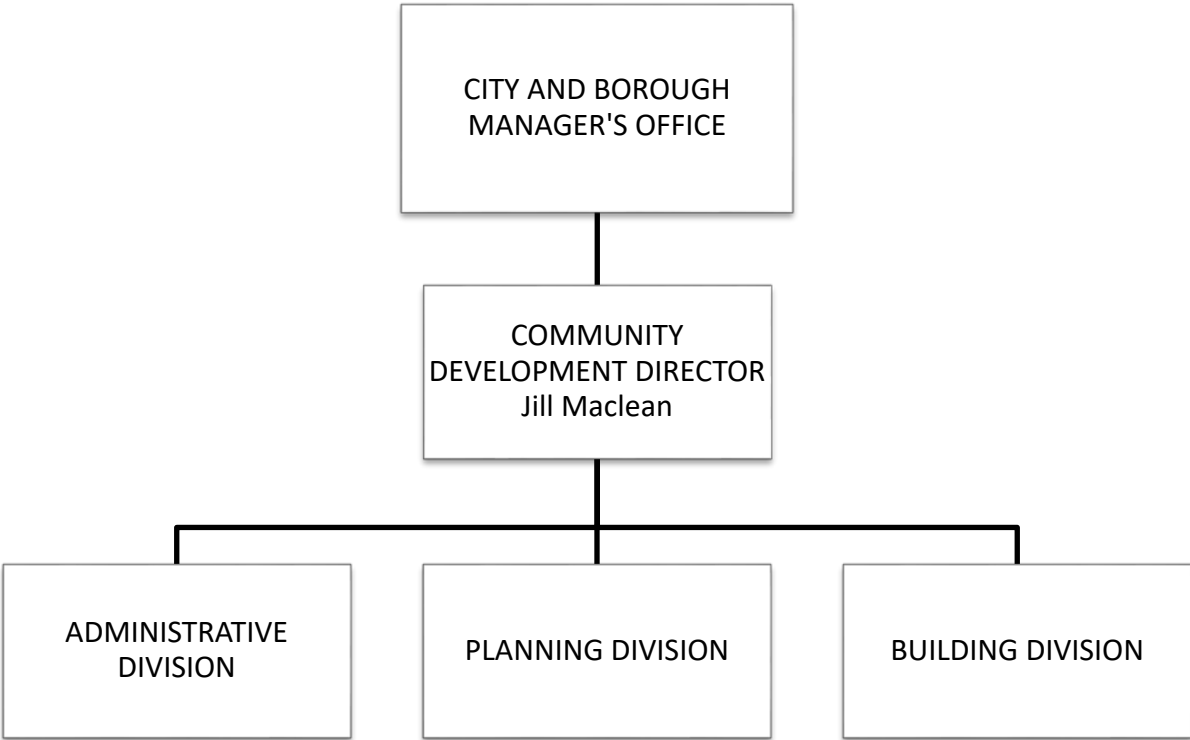
- Personnel services increased \$53,400 (2.0%) primarily due to anticipated increases in salaries and benefits.
- Commodities and services decreased \$182,100 (25.1%) primarily due to a grant not being repeated (\$205,500).

FY22 Proposed Budget

- Personnel services increased \$118,900 (4.3%) primarily due to anticipated increases in salaries and benefits.
- Commodities and services decreased \$140,900 (25.9%) primarily due to completion of the Comprehensive Plan Update (\$150,000).

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

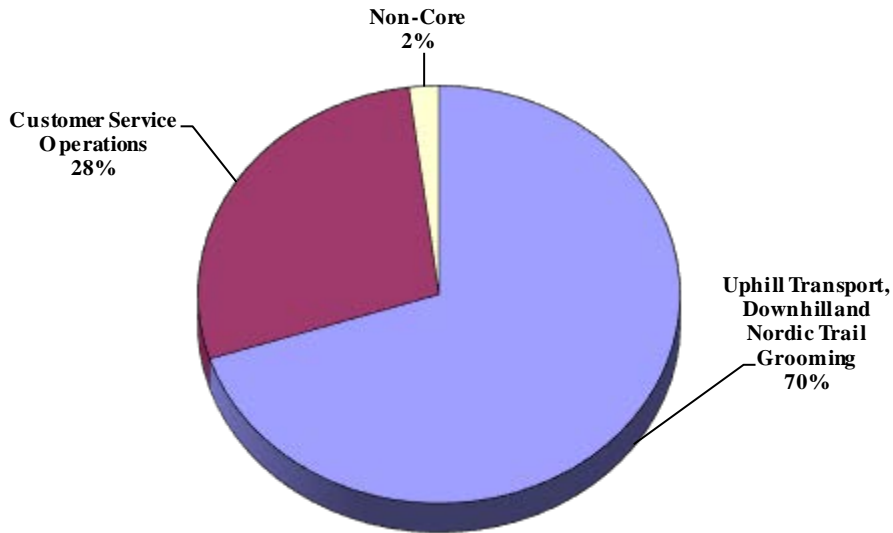
MISSION STATEMENT

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

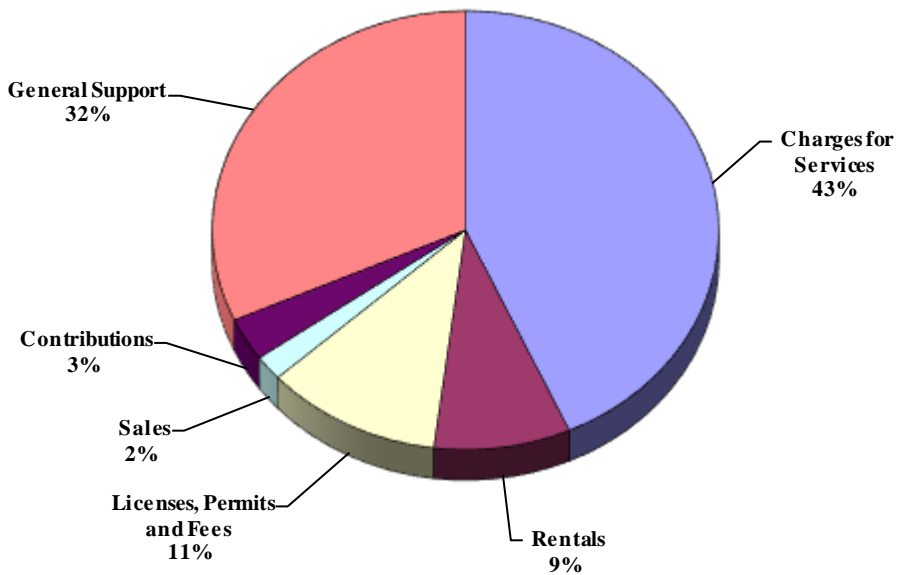
FY21 PROPOSED BUDGET

\$ 3,087,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,413,000	1,659,500	1,441,400	1,759,200	1,759,200
Commodities and Services	1,010,700	1,136,000	1,027,400	1,328,200	1,328,200
Total Expenditures	2,423,700	2,795,500	2,468,800	3,087,400	3,087,400
FUNDING SOURCES:					
Charges for Services	1,055,300	1,410,000	1,142,500	1,364,500	1,364,500
Rentals	174,800	255,000	211,500	275,000	275,000
Licenses, Permits and Fees	203,200	306,900	227,200	355,400	355,400
Sales	26,600	45,000	64,400	58,000	58,000
Contributions	175,100	75,000	100,000	100,000	100,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	50,000	50,000
General Fund	700,000	700,000	700,000	950,000	950,000
Total Funding Sources	\$ 2,360,000	2,816,900	2,470,600	3,152,900	3,152,900
FUND BALANCE:					
Beginning Restricted Fund Balance	102,700	39,000	39,000	40,800	106,300
Increase (Decrease) in Fund Balance	(63,700)	21,400	1,800	65,500	65,500
Ending Restricted Fund Balance	\$ 39,000	60,400	40,800	106,300	171,800
STAFFING	32.08	35.60	35.60	35.60	35.60

BUDGET HIGHLIGHT

The Eaglecrest FY21 Proposed Budget is an increase of \$291,900 (10.4%) over the FY20 Amended Budget. The FY22 Proposed Budget is flat to the FY21 Proposed Budget.

The significant budgetary changes include:

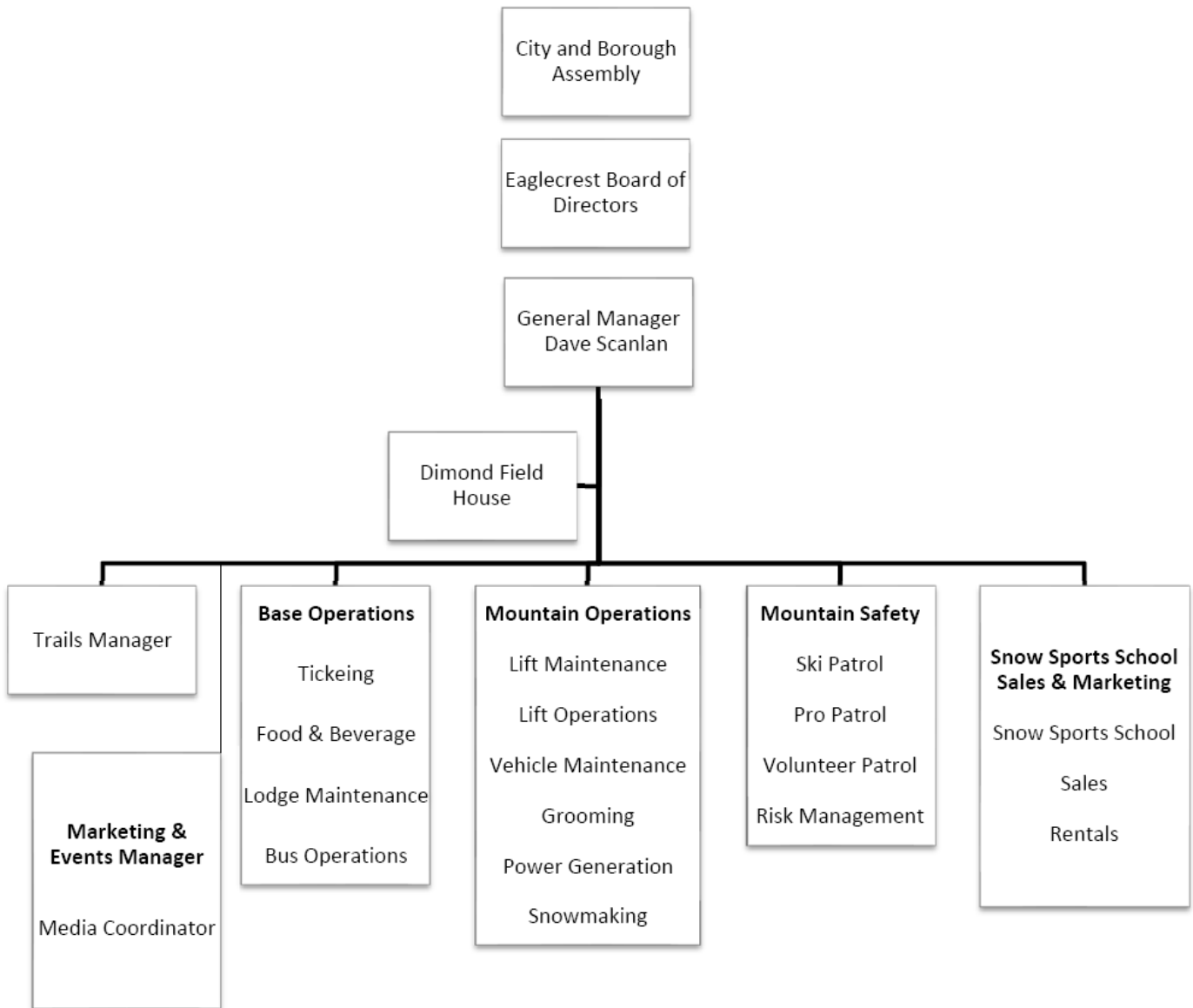
FY21 Proposed Budget:

- Personnel Services increased \$99,700 (6.0%) primarily due to an effort to adjust the Eaglecrest pay plan to bring base wages above Alaska Minimum Wage.
- Commodities and Services increased \$192,200 (16.9%) primarily due increases in Interdepartmental, Workers Compensation, and Insurance Fees at the CBJ level and increased costs for Road Maintenance from the State of Alaska Department of Transportation. In addition, Inventory and Credit Card processing costs have increased.

FY22 Proposed Budget – No significant changes

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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EDUCATION

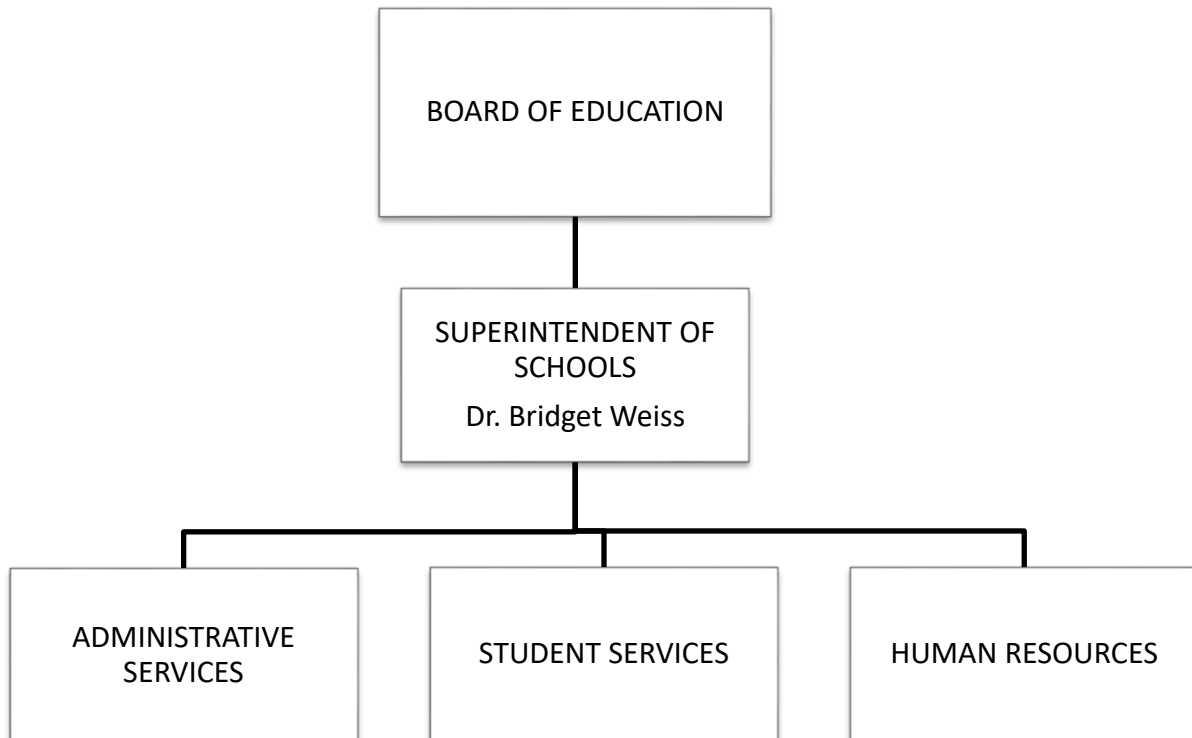
MISSION STATEMENT

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

FY21 PROPOSED BUDGET

\$ 87,337,400

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 63,590,800	65,499,100	63,626,000	63,613,300	64,196,000
Commodities and Services	6,767,700	7,074,800	6,516,600	7,509,100	6,200,000
Capital Outlay	92,600	60,000	60,000	-	-
Education Interfund Transfers	232,800	256,500	256,500	-	-
Totals	70,683,900	72,890,400	70,459,100	71,122,400	70,396,000
Education - Other					
Personnel Services	6,793,300	5,926,000	6,470,000	6,100,000	6,100,000
Student Activity Fundraising	1,931,900	2,100,000	2,100,000	2,100,000	2,100,000
Commodities and Services	7,043,400	8,007,700	8,000,000	8,000,000	8,000,000
Capital Outlay	96,600	15,000	15,000	15,000	15,000
Totals	15,865,200	16,048,700	16,585,000	16,215,000	16,215,000
Total Expenditures	86,549,100	88,939,100	87,044,100	87,337,400	86,611,000
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	37,803,200	38,833,700	38,849,700	36,935,700	37,000,000
State Contribution for PERS/TRS	5,472,100	5,400,000	5,400,000	5,400,000	5,400,000
State	-	16,600	16,600	-	-
Federal	245,700	200,000	200,000	200,000	200,000
Other	1,420,600	526,700	526,700	527,000	527,000
Support From					
General Governmental Funds	26,535,300	26,777,300	26,777,300	26,842,100	26,900,000
Total Operating	71,476,900	71,754,300	71,770,300	69,904,800	70,027,000

EDUCATION

COMPARATIVES, CONTINUED

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
Education - Other					
State	3,667,700	3,534,200	3,500,000	3,500,000	3,500,000
Federal	5,915,400	5,289,000	5,300,000	5,300,000	5,300,000
User Fees	1,991,800	2,415,000	2,400,000	2,500,000	2,500,000
Other	536,900	1,359,000	1,350,000	1,350,000	1,350,000
Student Activity Fundraising	1,871,500	2,100,000	2,100,000	2,100,000	2,100,000
Education Interfund Transfers	232,800	256,500	256,500	-	-
Support From					
General Governmental Funds	1,556,500	1,676,500	1,676,500	1,676,500	1,676,500
Total Other	\$ 15,772,600	16,630,200	16,583,000	16,426,500	16,426,500
Total Funding Sources	87,249,500	88,384,500	88,353,300	86,331,300	86,453,500
FUND BALANCE:					
Beginning of Period Reserved Balanc	814,800	754,400	754,400	754,400	754,400
Increase (Decrease) in Reserve	(60,400)	-	-	-	-
End of Period Reserve	754,400	754,400	754,400	754,400	754,400
Education - Operating					
Beginning of Period	1,610,100	2,403,100	2,403,100	3,714,300	2,496,700
Increase (Decrease) in Fund Balance	793,000	(1,136,100)	1,311,200	(1,217,600)	(369,000)
End of Period Fund Balance	2,403,100	1,267,000	3,714,300	2,496,700	2,127,700
Education - Other					
Beginning of Period	306,700	214,100	214,100	212,100	423,600
Increase (Decrease) in Fund Balance	(92,600)	581,500	(2,000)	211,500	211,500
End of Period Fund Balance	\$ 214,100	795,600	212,100	423,600	635,100
STAFFING	672.68	682.98	682.98	676.73	676.73

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

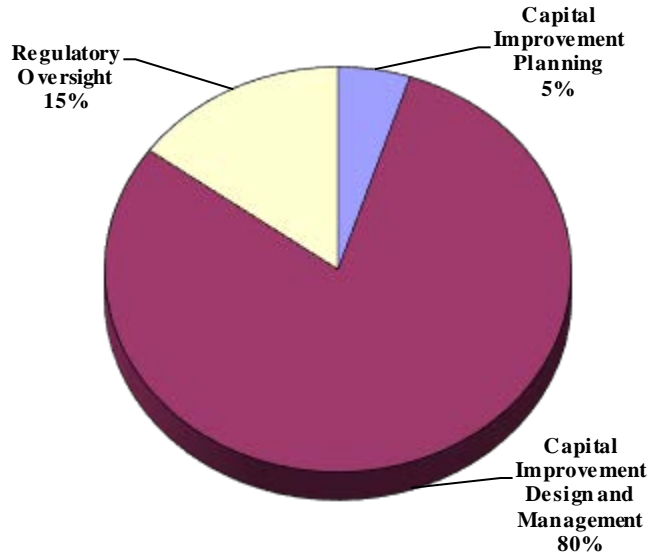
MISSION STATEMENT

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

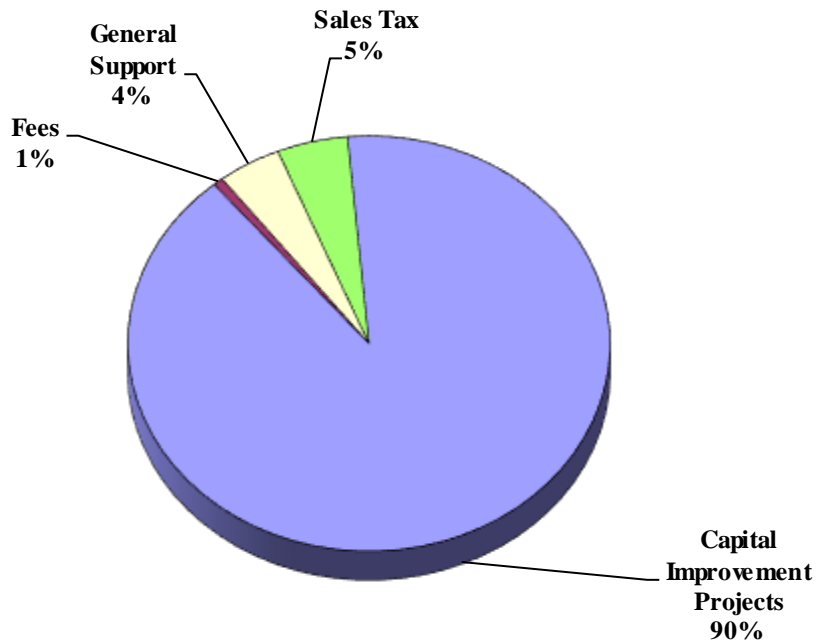
FY21 PROPOSED BUDGET

\$ 2,947,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 694,700	2,334,200	2,074,800	2,605,500	2,696,900
Commodities & Services	240,300	307,200	286,800	341,700	349,200
Total Expenditures	\$ 935,000	2,641,400	2,361,600	2,947,200	3,046,100
FUNDING SOURCES:					
Licenses, Permits and Fees	12,400	20,000	20,000	20,000	20,000
Interdepartmental charges - General Engineering	3,000	3,000	3,000	-	-
Support from:					
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Capital Improvement Projects	787,000	2,349,500	2,122,300	2,661,700	2,751,000
General Fund	-	128,900	76,300	125,500	135,100
Total Funding Sources	\$ 942,400	2,641,400	2,361,600	2,947,200	3,046,100
STAFFING	17.25	18.25	18.25	18.60	18.60
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A

The Engineering Department is a component of the General Fund, and Capital Improvement Projects. General Engineering is a component of the General Fund. CIP Engineering is a component of the Capital Improvement Projects. Beginning in the FY21/22 budget cycle, Water and Waste Water Extensions are presented as part of a the Special Assessment Funds rather than as components of the Engineering Department.

Budget Highlight

The Engineering FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$305,800 (11.6%) and the FY22 Proposed Budget shows an increase over FY21 of \$98,900 (3.4%).

The significant budgetary changes include:

FY21 Proposed Budget

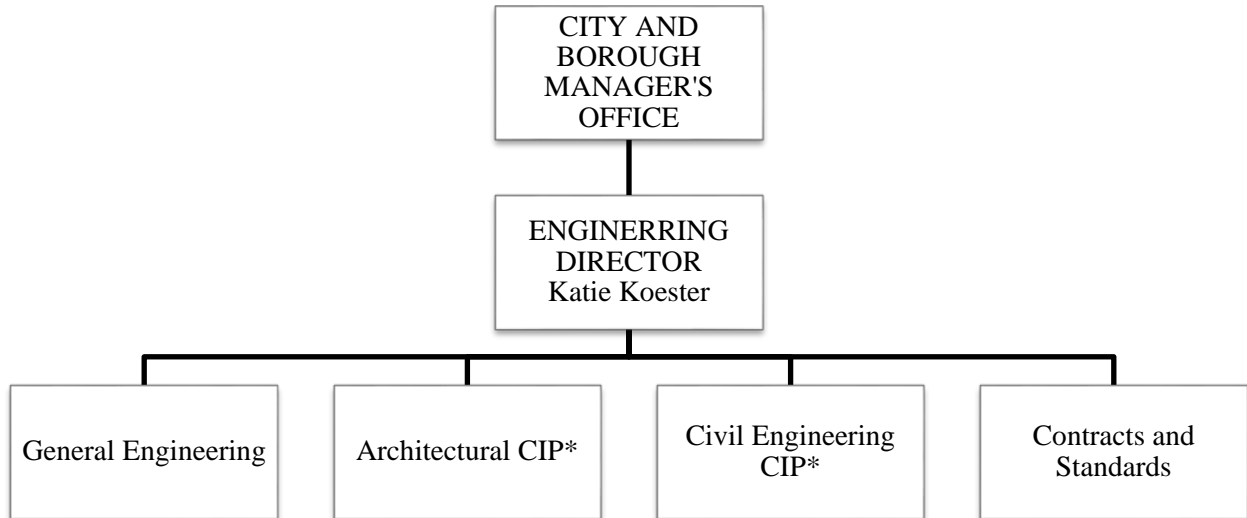
- Personnel services increased over the FY20 Amended Budget by \$271,300 (11.6%) due to the addition of a project engineer and anticipated increases in salaries and benefits.
- Commodities and services increased over the FY20 Amended Budget by \$34,500 (11.2%) due primarily to increases in insurance (\$15,200) and rent (\$15,100).

FY22 Proposed Budget

- Personnel services increased over the FY21 Proposed Budget by \$91,400 (3.5%) due to anticipated increases in salaries and benefits.

ENGINEERING

FUNCTIONAL ORGANIZATION CHART



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

NOTES

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FINANCE

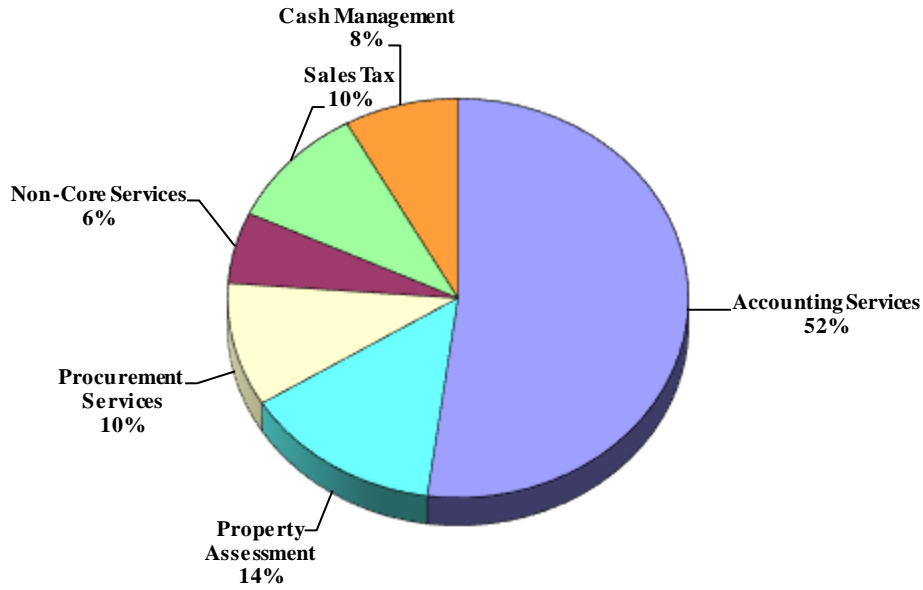
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

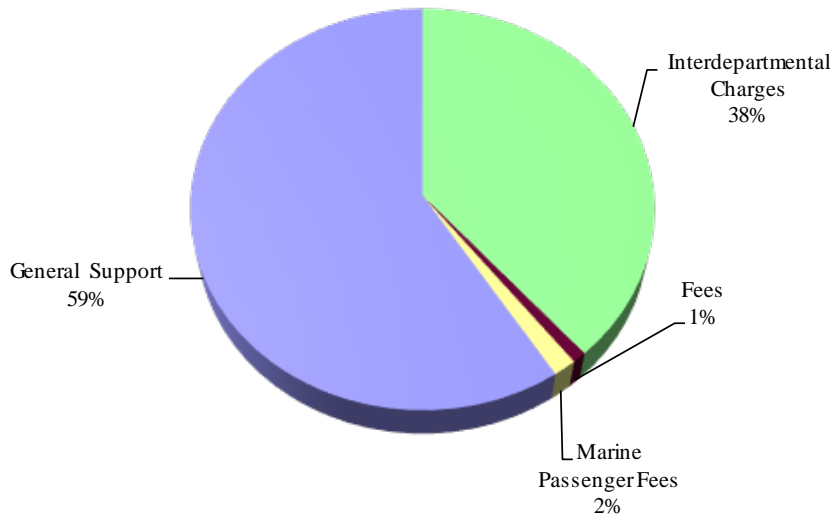
FY21 PROPOSED BUDGET

\$ 5,843,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,826,200	5,000,300	4,899,900	5,036,000	5,230,600
Commodities and Services	704,300	885,900	769,200	802,800	804,700
Capital Outlay	5,200	5,000	5,000	5,000	5,000
Total Expenditures	5,535,700	5,891,200	5,674,100	5,843,800	6,040,300
FUNDING SOURCES:					
Interdepartmental Charges	2,205,700	2,215,100	2,231,400	2,248,400	2,267,300
Fees	59,600	52,000	53,500	53,500	53,500
Support from Marine Passenger Fees	-	50,000	50,000	89,200	89,200
Support from General Fund	3,270,400	3,574,100	3,339,200	3,452,700	3,630,300
Total Funding Sources	\$ 5,535,700	5,891,200	5,674,100	5,843,800	6,040,300
STAFFING	45.50	45.00	45.00	45.00	45.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Finance FY21 Proposed Budget shows a decrease from the FY20 Amended Budget of \$40,200 (0.7%) and the FY22 Proposed Budget shows an increase over FY21 of \$196,900 (3.4%).

The significant budgetary changes include:

FY21 Proposed Budget

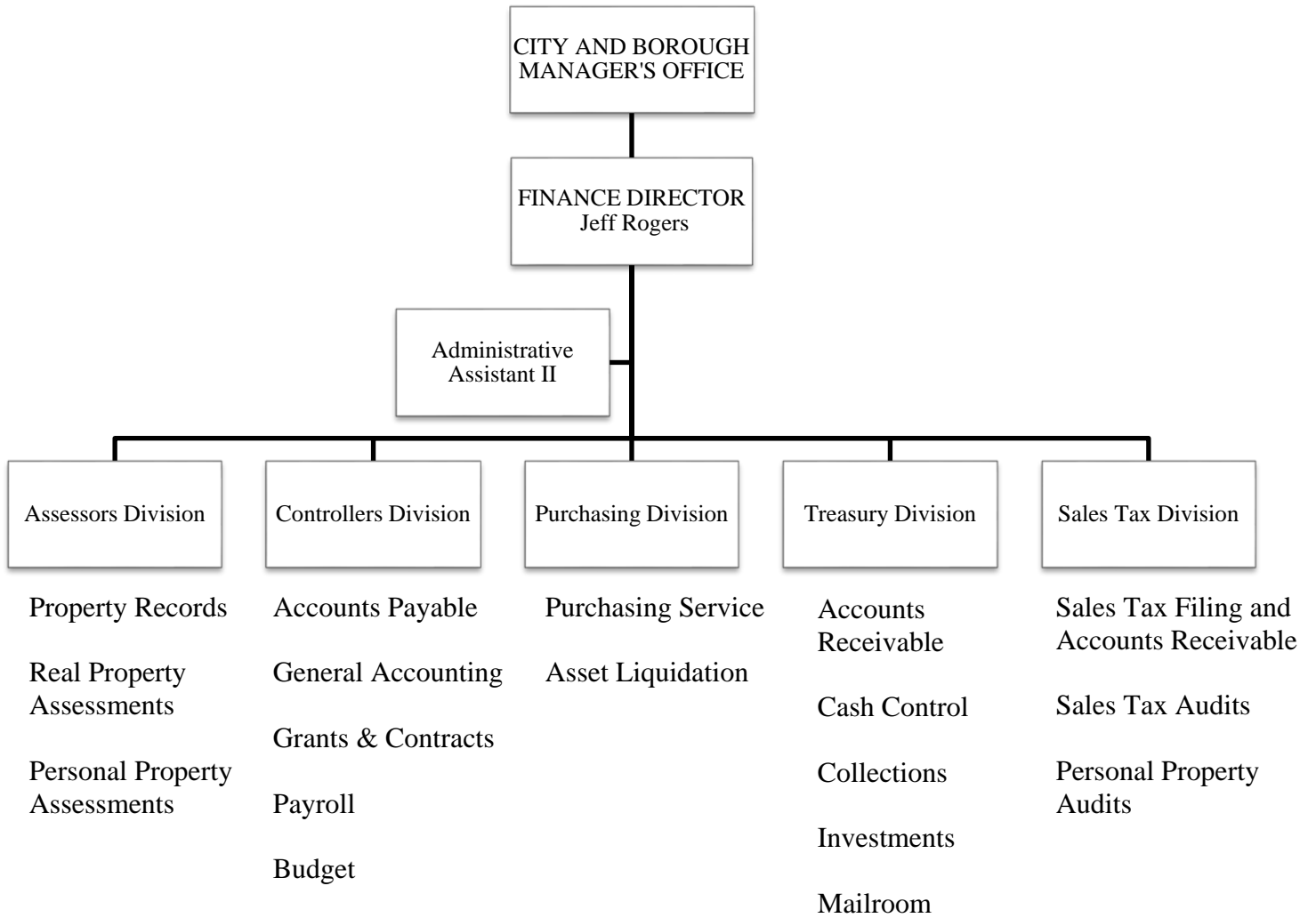
- Personnel services increased over the FY20 Amended Budget by \$35,700 (0.7%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY20 Amended Budget by \$83,100 (9.4%) due to a reduction in contractual services (\$116,900) offset by increases in insurance (\$24,700) and rent (\$8,900).

FY22 Proposed Budget

- Personnel services increased over the FY20 Amended Budget by \$194,600 (3.9%) due to anticipated increases in salaries and benefits.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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CAPITAL CITY FIRE/RESCUE

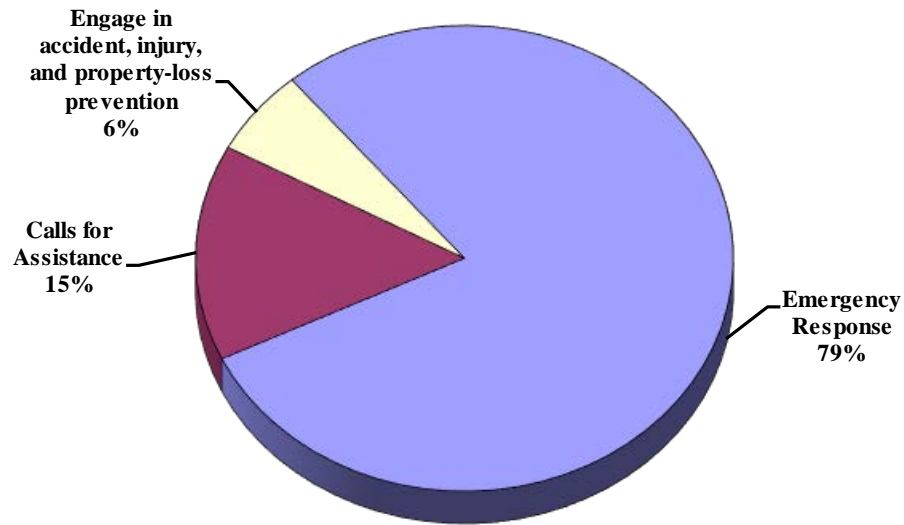
MISSION STATEMENT

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

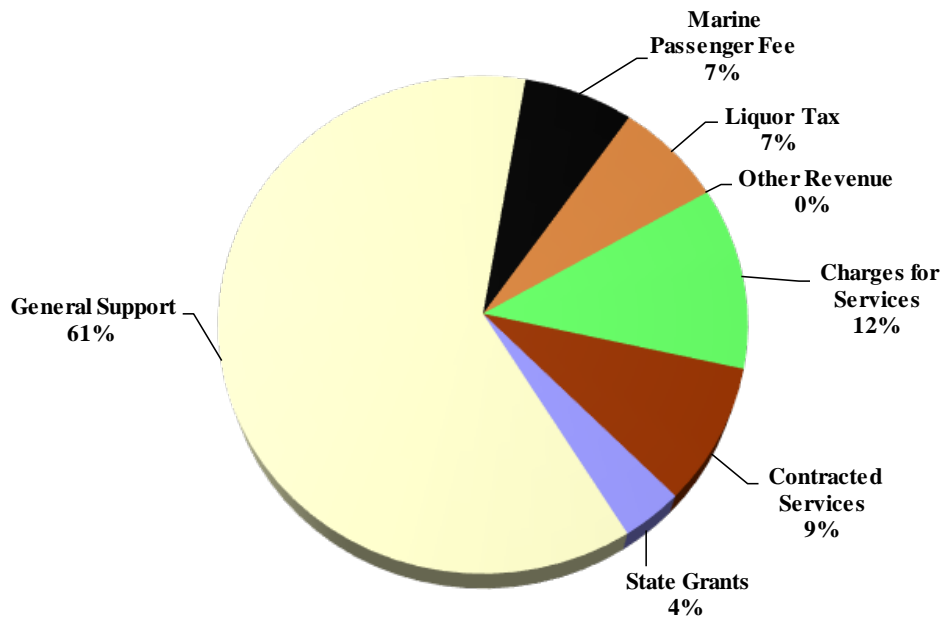
FY21 PROPOSED BUDGET

\$ 11,483,800

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 6,788,300	7,523,600	7,523,600	7,710,600	8,005,000
Commodities and Services	2,245,600	2,640,700	2,625,400	3,018,700	3,122,900
CARES program:					
Personnel Services	4,100	602,000	541,300	662,500	693,000
Commodities and Services	10,100	198,000	258,700	92,000	92,100
Support to Debt Service	27,500	-	-	-	-
Total Expenditures	9,075,600	10,964,300	10,949,000	11,483,800	11,913,000
FUNDING SOURCES:					
Charges for Services	1,485,500	1,364,600	1,364,600	1,363,400	1,363,400
Contracted Services	945,800	959,100	959,100	1,037,800	1,080,200
State Grants and Reimbursements	-	260,000	250,000	417,000	417,000
Support from:					
General Fund	2,834,200	3,344,500	3,344,500	2,892,100	3,059,300
Marine Passenger Fee	220,600	271,600	271,600	805,200	805,200
Liquor Tax	-	800,000	800,000	800,000	800,000
Fire Service Area	3,589,500	3,964,500	3,959,200	4,168,300	4,387,900
Total Funding Sources	\$ 9,075,600	10,964,300	10,949,000	11,483,800	11,913,000
STAFFING	54.30	60.30	60.30	60.30	60.30
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

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$519,500 (4.7%). The FY22 Proposed budget is an increase of \$429,200 (3.7%) over the FY21 Proposed.

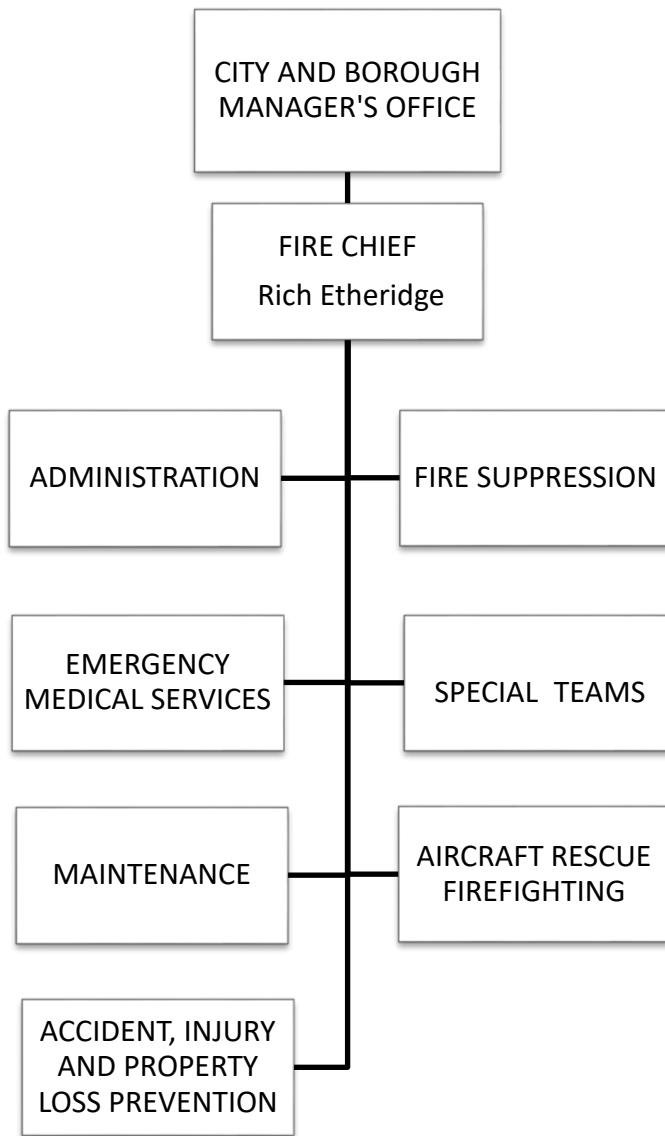
The significant budgetary changes include:

FY21 Proposed Budget

- Personnel services increased \$247,500 (3.0%) due to negotiated increases in salaries and benefits.
- Commodities and services increased \$272,000 (3.3%) primarily due to increases in minor equipment (\$80,000), fleet replacement contributions (\$50,000), maintenance contracts (\$50,000), repairs (\$35,000), electronic repairs (22,200), uniforms and safety equipment (\$17,300), and insurance allocations (111,600).

CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



Administration/Maintenance

Set Standard Operating
Procedures
Volunteer Recruitment
Inspection
Plan Reviews
Public Education
Investigations
Permitting
Vehicle Maintenance
Equipment Maintenance

Emergency Medical Services

Ambulance
Air Medevac
Seasonal Basic Life Support

Special Teams

Haz-Mat
Swift Water Rescue
Rope Rescue
Avalanche

NOTES

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LANDS AND RESOURCES MANAGEMENT

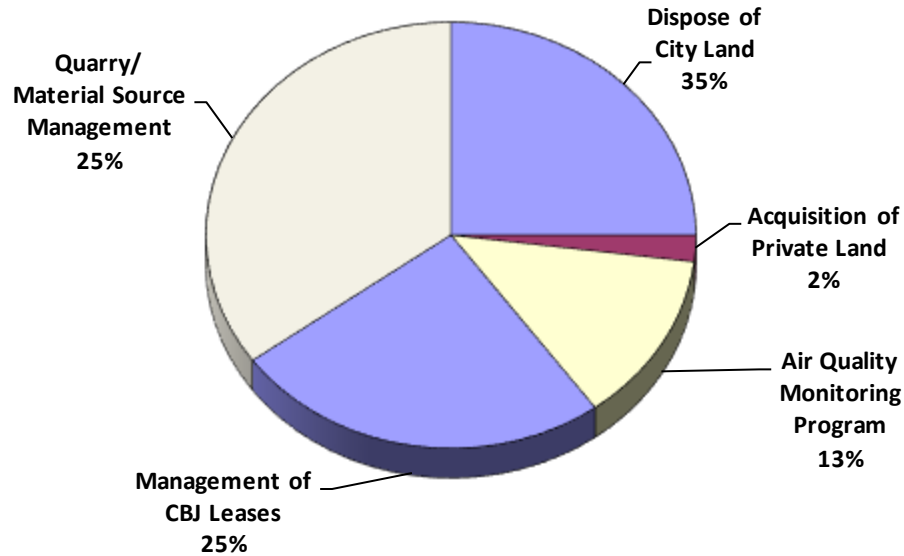
MISSION STATEMENT

To develop and manage City land consistent with public policy.

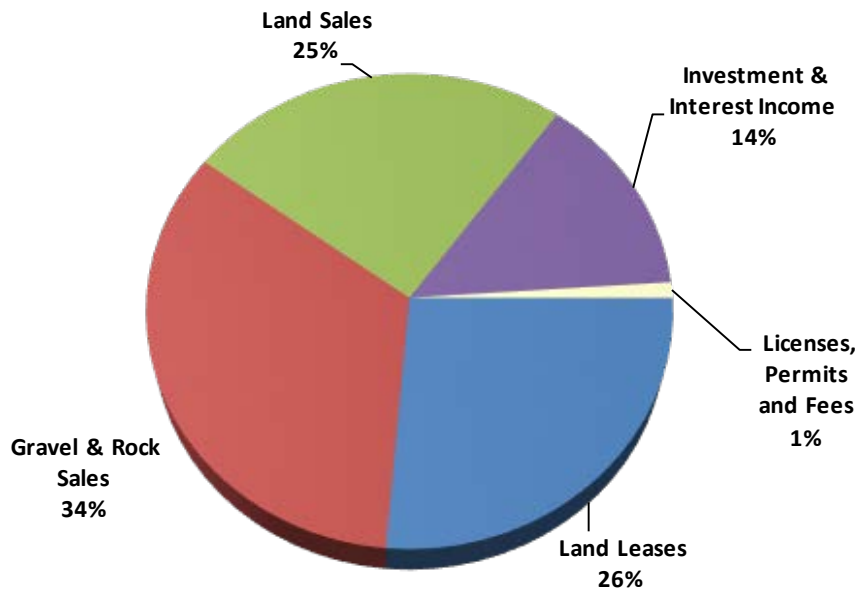
FY21 PROPOSED BUDGET

\$1,294,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 436,000	487,600	528,200	488,200	505,900
Commodities and Services	352,100	562,100	536,400	605,800	527,200
Capital Outlay	-	100,000	50,000	150,000	150,000
Support to Capital Projects	100,000	500,000	500,000	50,000	50,000
Total Expenditures	888,100	1,649,700	1,614,600	1,294,000	1,233,100
FUNDING SOURCES:					
Licenses, Permits and Fees	26,000	9,000	11,000	10,000	10,000
Land Sales	232,700	296,100	1,000,000	235,000	235,000
Gravel & Rock Sales	414,900	322,000	355,200	313,000	319,000
Land Leases	249,600	320,600	232,300	232,300	249,000
Investment & Interest Income	91,400	196,200	132,000	132,000	132,000
Total Funding Sources	1,014,600	1,143,900	1,730,500	922,300	945,000
FUND BALANCE:					
Beginning of Period	2,705,500	2,832,000	2,832,000	2,947,900	2,576,200
Increase (Decrease) in Fund Balance	126,500	(505,800)	115,900	(371,700)	(288,100)
End of Period Fund Balance	\$ 2,832,000	2,326,200	2,947,900	2,576,200	2,288,100
STAFFING	3.75	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHT

The Lands & Resources Management FY21 Proposed Budget shows an increase from the FY20 Amended Budget of \$355,700 (21.6%). The FY22 Proposed Budget shows an decrease of \$60,900 (4.7%) over FY21.

The significant budgetary changes include:

FY21 Proposed Budget

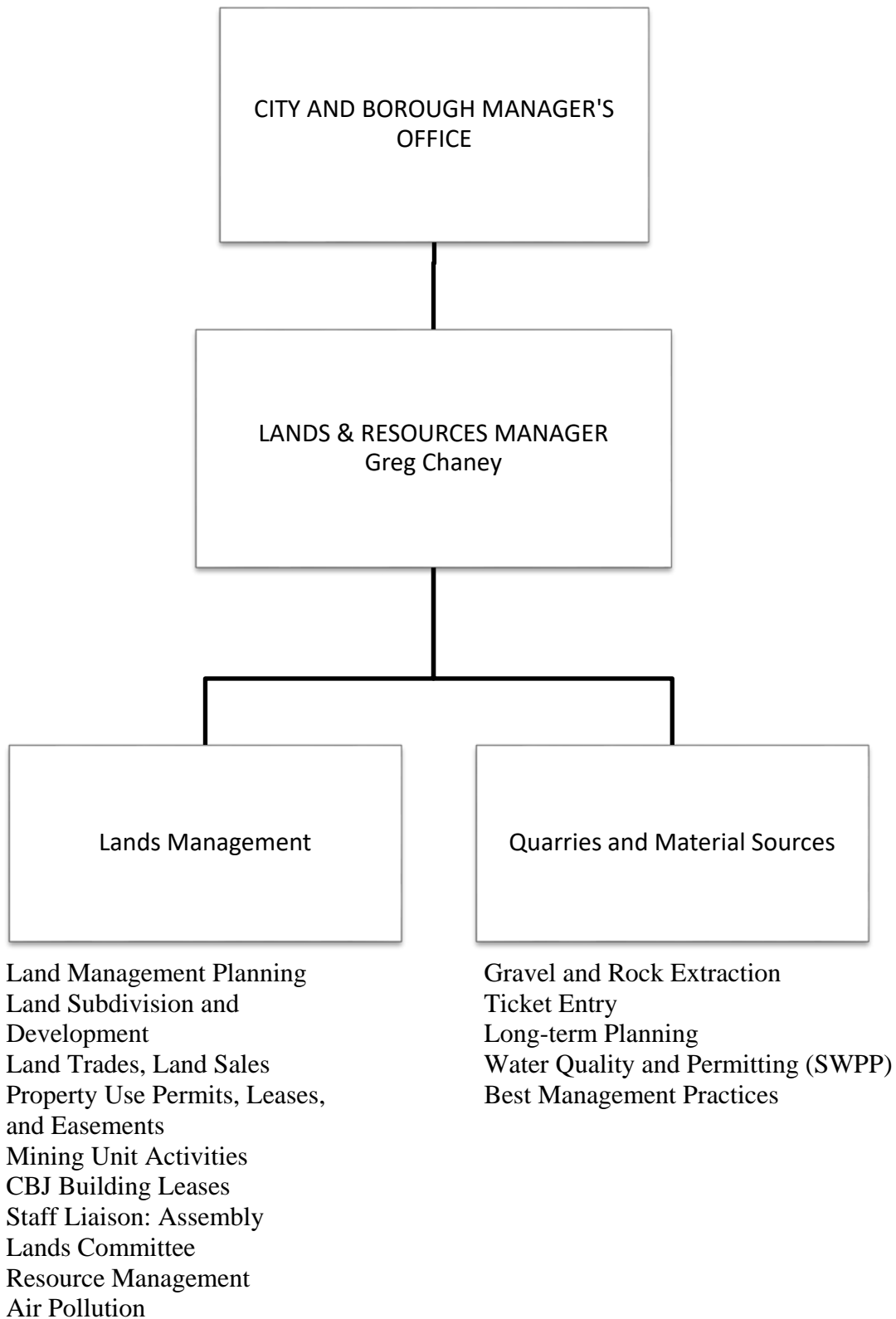
- Support to Capital Projects decreased \$450,000 (90.0%) for development funds for the Pederson Lots development. Phase IA has been completed and no estimates are available for Phase IB.

FY22 Proposed Budget

- Commodities and services decreased \$78,600 (13.0%) as some contractual expenses are not recurring from FY21 to FY22.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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LAW

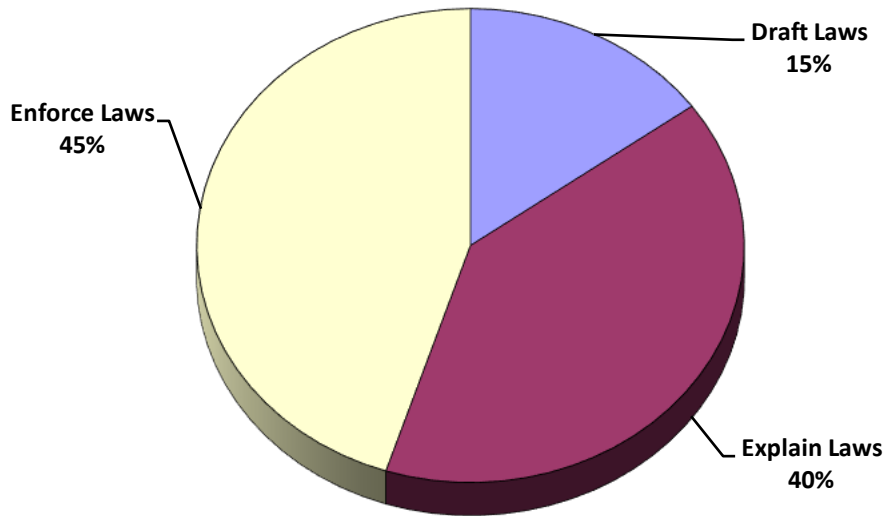
MISSION STATEMENT

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

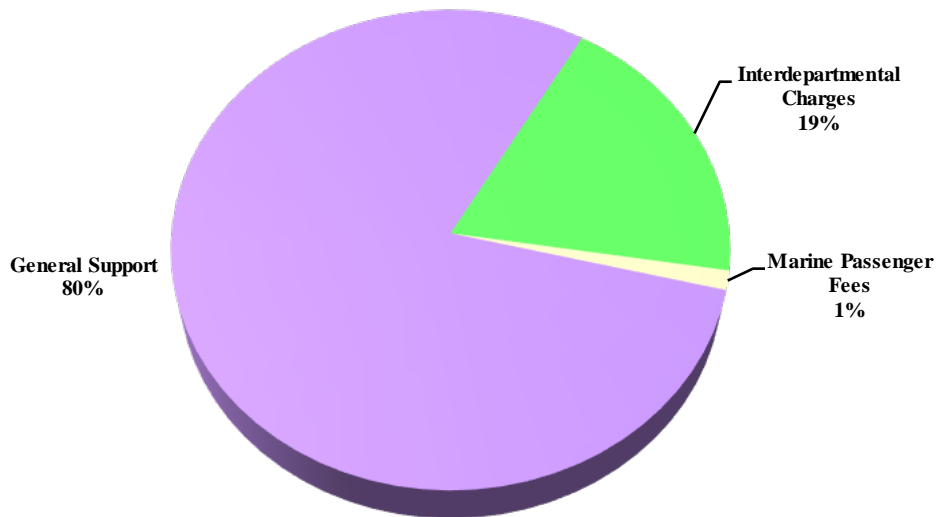
FY21 PROPOSED BUDGET

\$2,299,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 1,374,500	1,633,000	1,530,600	1,597,500	1,650,500
Commodities and Services	594,300	683,500	683,500	702,200	706,000
Total Expenditures	1,968,800	2,316,500	2,214,100	2,299,700	2,356,500
FUNDING SOURCES:					
Interdepartmental Charges	643,900	523,900	523,900	439,900	439,900
Support from Marine Passenger Fees	-	-	-	29,900	29,900
Support from General Fund	1,324,900	1,792,600	1,690,200	1,829,900	1,886,700
Total Funding Sources	\$ 1,968,800	2,316,500	2,214,100	2,299,700	2,356,500
STAFFING:	12.00	11.50	11.50	11.50	11.50
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

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

Budget Highlight

The Law FY21 Proposed Budget shows a decrease from the FY20 Amended Budget of \$16,800 (0.7%) and the FY22 Proposed Budget shows an increase over FY21 of \$56,800 (2.5%).

The significant budgetary changes include:

FY21 Proposed Budget

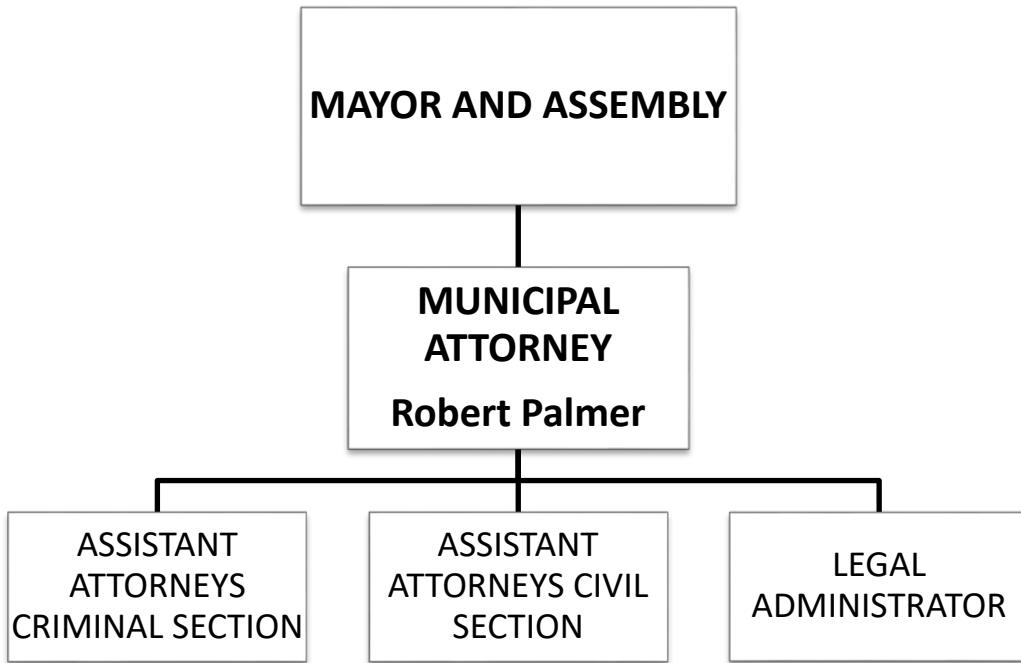
- Personnel services decreased from the FY20 Amended Budget by \$35,500 (2.2%) due to changes in personnel.
- Commodities and services increased over the FY20 Amended Budget by \$18,700 (2.7%) due to increases in insurance (\$6,700), planned furniture purchases (\$5,000), travel and training (\$4,900), and rent (\$2,400).

FY22 Proposed Budget

- Personnel services increased over the FY21 Proposed Budget by \$53,000 (3.3%) due to anticipated increases in salaries and benefits.

LAW

FUNCTIONAL ORGANIZATION CHART



Legal Advice to Assembly, Manager, CBJ
commissions and boards, and CBJ staff

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

NOTES

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LIBRARIES

MISSION STATEMENT

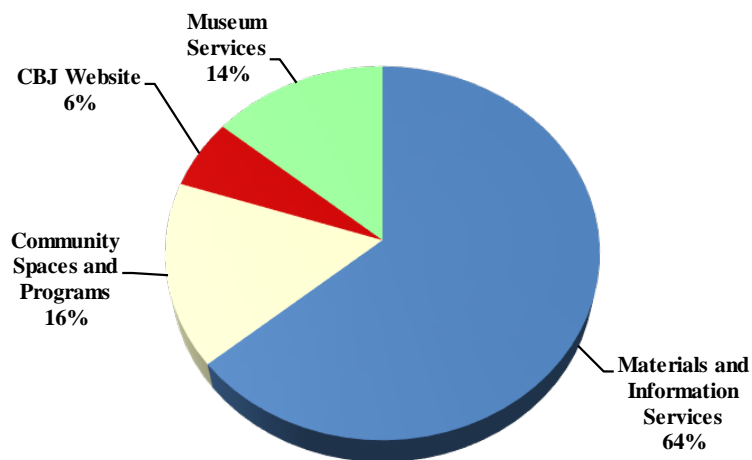
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

The Juneau-Douglas City Museum fosters among its diverse audiences an awareness of Juneau's cultural heritage, values, and community memory so we may draw strength and perspective from the past, inspire learning, and find purpose for the future. As a public trust, we collect, preserve, interpret, and exhibit those materials that document the cultures and history of the Juneau and Douglas area.

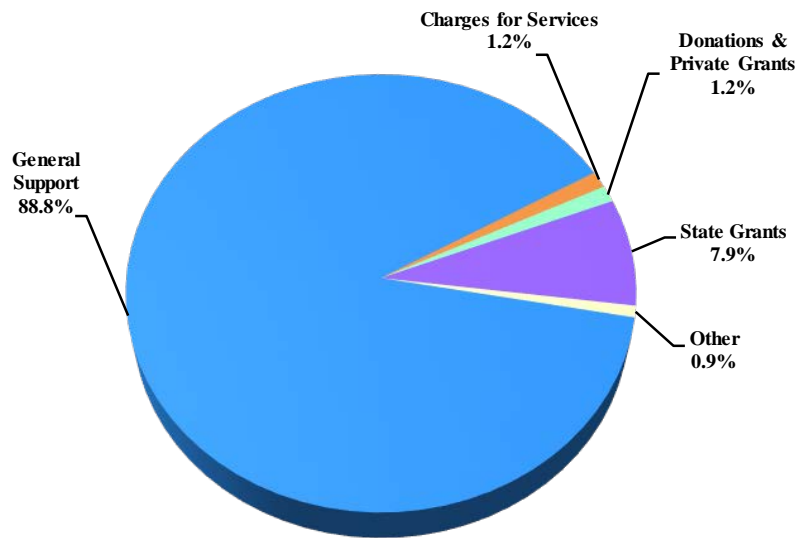
FY21 PROPOSED BUDGET

\$ 3,680,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 2,329,900	2,485,700	2,202,200	2,534,600	2,639,800
Commodities and Services	986,900	1,070,000	1,034,600	1,104,000	1,087,400
Capital Outlay	-	41,800	55,600	41,800	41,800
Total Expenditures	3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
FUNDING SOURCES:					
Charges for Services	47,800	45,000	45,000	45,000	45,000
Licenses, Permits, and Fees	14,800	12,500	15,000	13,500	13,500
Fines and Forfeitures	10,600	10,000	10,400	-	-
Sales	17,000	11,000	17,000	17,000	17,000
Rental and Lease	1,200	800	700	800	800
Donations and Contributions	11,600	8,900	9,700	9,500	9,500
Private Grants	12,300	41,500	55,000	35,000	35,000
State Grants	234,900	290,600	239,000	290,000	290,000
Federal Grants	-	9,000	17,300	-	-
Interdepartmental Charges	-	-	-	10,900	10,900
Support from:					
Marine Passenger Fees	11,100	11,100	11,100	-	-
General Governmental Funds	2,955,500	3,157,100	2,872,200	3,258,700	3,347,300
Total Funding Sources	\$ 3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
STAFFING	28.84	28.57	28.57	27.71	27.71
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

Budget Highlight

The Library FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$82,900 (2.3%) and the FY22 Proposed Budget shows an increase over FY21 of \$88,600 (2.4%). Increases in both years are due primarily to anticipated increases in personnel services.

The significant budgetary changes include:

FY21 Proposed Budget

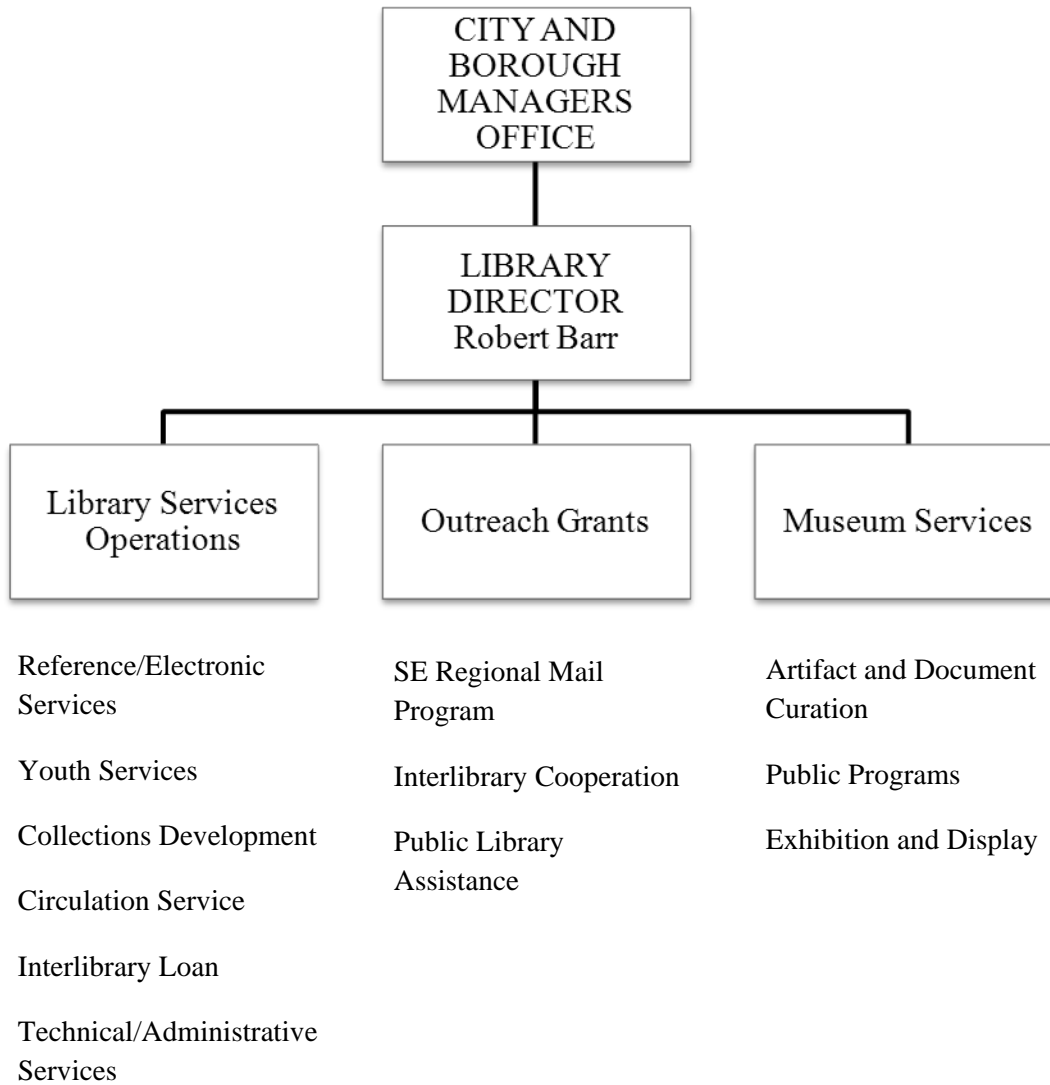
- Personnel services increased over the FY20 Amended Budget by \$48,900 (2.0%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY20 Amended Budget by \$34,000 (3.2%) due primarily to increases in insurance rates.

FY22 Proposed Budget

- Personnel services increased over the FY21 Proposed Budget by \$105,200 (4.2%) due to anticipated increases in salaries and benefits.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

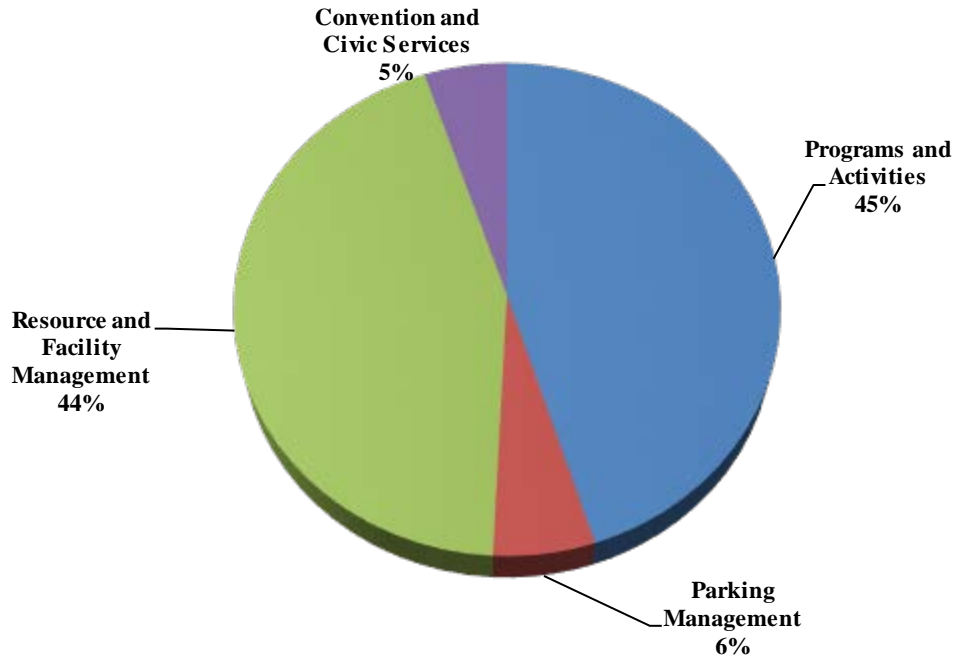
MISSION STATEMENT

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

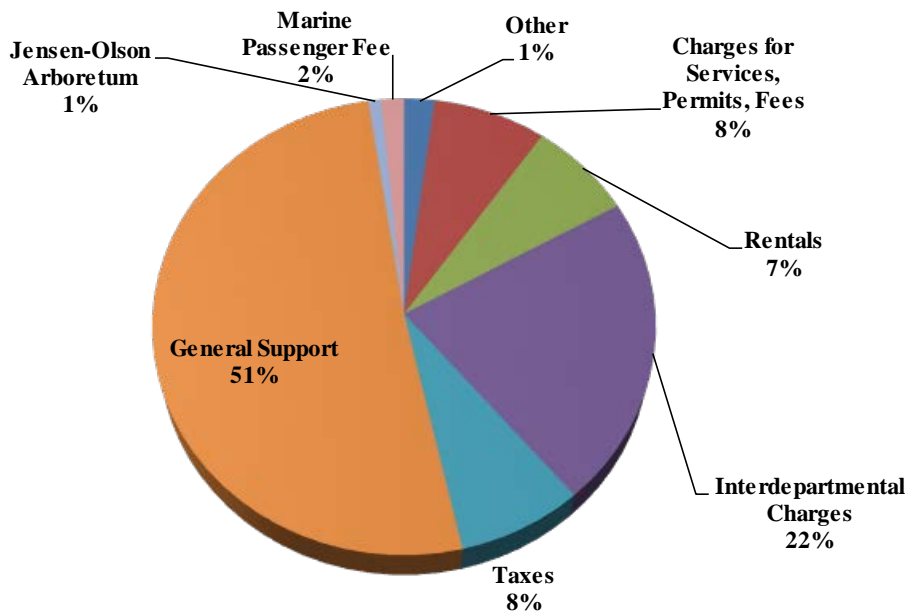
FY21 PROPOSED BUDGET

\$ 12,896,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 5,986,100	6,452,100	6,347,300	6,786,500	6,997,500
Commodities and Services	5,092,600	4,919,100	5,024,400	5,182,400	5,189,800
Capital Outlay	-	-	-	35,000	-
JAHC Operating Agreement Paymen	-	369,100	369,100	414,300	414,300
Youth Activities Grant Program	332,500	332,500	332,500	332,500	332,500
Support to:					
General Fund	90,000	90,000	90,000	106,600	109,800
Capital Projects	-	-	-	50,000	-
Total Expenditures	11,501,200	12,162,800	12,163,300	12,907,300	13,043,900
FUNDING SOURCES:					
Charges for Services	924,300	929,400	905,300	861,600	929,100
Licenses, Permits, and Fees	71,200	76,700	62,600	66,500	67,800
Fines and Forfeitures	24,400	16,000	23,200	22,800	23,700
Sales	34,500	39,900	27,400	30,300	25,000
Rental and Lease	925,700	822,700	957,500	922,000	926,100
Donations and Contributions	30,600	34,700	31,600	37,900	37,900
Interest Income	185,700	134,200	182,400	161,800	165,700
Other Revenue	11,000	15,000	27,000	15,000	15,000
Interdepartmental Charges	2,883,800	2,936,600	2,891,500	2,843,100	2,843,100
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	645,000	664,000	664,000	664,700	664,700
General Fund	1,789,900	1,948,600	1,904,400	2,230,200	2,291,800
Roaded Service Area	3,809,100	4,104,300	4,109,900	4,336,400	4,342,900
Jensen-Olson Arboretum	90,000	90,000	90,000	106,600	109,800
Marine Passenger Fee for					
Parks and Landscape	13,600	83,600	83,600	189,700	189,700
Downtown Parking	12,800	12,800	12,800	-	-
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Total Funding Sources	11,830,300	12,253,600	12,318,300	12,833,700	12,977,400
INCREASE (DECREASE) FUND BALANCE:					
Downtown Parking	62,700	36,700	77,200	(141,200)	(99,300)
Jensen-Olson Arboretum	107,600	55,400	103,900	66,400	67,100
Building Maintenance	150,000	(1,300)	(26,100)	1,200	(34,300)
Total End of Period	\$ 320,300	90,800	155,000	(73,600)	(66,500)
STAFFING	79.82	80.15	80.15	83.70	83.70

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Centennial Hall are components of the General Fund. Building Maintenance is a component of the General Fund for fiscal years FY17-FY18 and reclassified as an Internal Service Fund for fiscal years FY19-FY20. The Jensen-Olson Arboretum is a Permanent Fund. See the General Fund and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 737,800	688,900	782,200	770,600	793,000
Commodities and Services	286,600	301,100	298,300	269,300	258,700
Capital Outlay	-	-	-	25,000	-
Youth Activities Grant Program:					
Community	332,500	332,500	332,500	332,500	332,500
Total Expenditures	1,356,900	1,322,500	1,413,000	1,397,400	1,384,200
FUNDING SOURCES:					
Charges for Services	117,200	128,600	144,500	78,900	78,900
Licenses, Permits, and Fees	-	1,500	-	2,700	2,700
Rental and Lease	14,500	14,900	18,000	14,900	14,900
Donations and Contributions	15,000	-	2,200	3,200	3,200
Other Revenue	-	-	7,600	-	-
Interdepartmental Charges	250,200	270,200	250,200	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Roaded Service Area	627,500	574,800	658,000	965,200	952,000
Total Funding Sources	\$ 1,356,900	1,322,500	1,413,000	1,397,400	1,384,200
STAFFING	6.78	6.78	6.78	7.78	7.78
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR ICE RINK

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 457,900	477,300	476,600	488,500	506,300
Commodities and Services	305,800	326,600	328,400	342,500	345,700
Total Expenditures	763,700	803,900	805,000	831,000	852,000
FUNDING SOURCES:					
Charges for Services	66,400	62,800	64,400	61,400	61,400
Licenses, Permits, and Fees	8,100	8,400	8,400	8,400	8,400
Sales	18,900	11,400	15,000	12,500	12,500
Rental and Lease	355,300	332,400	334,600	334,600	334,600
Support from Roaded Service Area	315,000	388,900	382,600	414,100	435,100
Total Funding Sources	\$ 763,700	803,900	805,000	831,000	852,000
STAFFING	6.10	6.32	6.32	6.32	6.32
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 744,700	843,900	824,700	871,000	899,800
Commodities and Services	177,400	208,600	204,700	216,200	224,000
Total Expenditures	922,100	1,052,500	1,029,400	1,087,200	1,123,800
FUNDING SOURCES:					
Charges for Services	94,200	84,300	89,000	89,000	89,000
Licenses, Permits, and Fees	600	800	1,000	2,000	2,000
Rental and Lease	1,600	2,000	1,000	1,500	1,500
Donations and Contributions	1,000	33,200	27,900	33,200	33,200
Other Revenue	15,000	15,000	15,000	15,000	15,000
Support from Roaded Service Area	809,700	917,200	895,500	946,500	983,100
Total Funding Sources	\$ 922,100	1,052,500	1,029,400	1,087,200	1,123,800
STAFFING	12.04	12.04	12.04	12.04	12.04
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR SWIMMING POOLS

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,378,700	1,525,400	1,422,700	1,509,600	1,550,100
Commodities and Services	1,259,200	1,306,500	1,284,200	977,400	977,500
Capital Outlay	-	-	-	10,000	-
Total Expenditures	2,637,900	2,831,900	2,706,900	2,497,000	2,527,600
FUNDING SOURCES:					
Charges for Services	606,000	619,800	576,900	527,400	594,900
Licenses, Permits, and Fees	18,500	22,700	10,600	11,100	12,400
Fines and Forfeitures	3,000	2,000	2,000	1,600	2,500
Sales	15,500	28,500	12,400	17,800	12,500
Rental and Lease	33,400	35,500	31,200	28,500	32,600
Donations and Contributions	4,700	-	-	-	-
Support from Roaded Service Area	1,956,800	2,123,400	2,073,800	1,910,600	1,872,700
Total Funding Sources	\$ 2,637,900	2,831,900	2,706,900	2,497,000	2,527,600
STAFFING	24.87	24.87	24.87	24.87	24.87
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 1,174,900	1,256,500	1,243,600	1,292,600	1,336,700
Janitorial Services	562,700	590,800	587,700	611,600	611,600
Commodities and Services	645,700	686,500	696,600	793,300	795,200
Total Expenditures	2,383,300	2,533,800	2,527,900	2,697,500	2,743,500
FUNDING SOURCES:					
Intergovernmental User Fees	2,487,100	2,519,900	2,489,200	2,696,600	2,696,600
Support from:					
Marine Passenger Fee	46,200	12,600	12,600	12,600	12,600
Total Funding Sources	2,533,300	2,532,500	2,501,800	2,709,200	2,709,200
FUND BALANCE:					
Beginning Available Fund Balance	85,600	235,600	235,600	209,500	221,200
Increase/(decrease) in Fund Balance	150,000	(1,300)	(26,100)	11,700	(34,300)
End of Period Fund Balance	\$ 235,600	234,300	209,500	221,200	186,900
STAFFING	11.75	10.75	10.75	10.75	10.75

The Building Maintenance Division was a component of the General Fund and is now an Internal Service Fund (effective FY19).

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 1,467,500	1,628,400	1,578,400	1,820,900	1,877,300
Commodities and Services	704,000	756,900	773,400	1,058,600	1,067,000
Total Expenditures	2,171,500	2,385,300	2,351,800	2,879,500	2,944,300
FUNDING SOURCES:					
Charges for Services	31,300	29,000	31,000	101,000	101,000
Rentals and Leases	46,600	42,800	46,600	61,700	61,700
Licenses, Permits and Fees	43,600	43,300	42,600	42,300	42,300
Donations	10,000	1,500	1,500	1,500	1,500
Interdepartmental Charges	146,500	146,500	152,100	146,500	146,500
Support from:					
Marine passenger fees	13,600	83,600	83,600	189,700	189,700
Jensen-Olson Arboretum	90,000	90,000	90,000	106,600	109,800
General Fund	1,789,900	1,948,600	1,904,400	2,230,200	2,291,800
Total Funding Sources	\$ 2,171,500	2,385,300	2,351,800	2,879,500	2,944,300
STAFFING	17.97	19.08	19.08	21.53	21.53

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Support to:					
General Fund	\$ 90,000	90,000	90,000	106,600	109,800
Total Expenditures	90,000	90,000	90,000	106,600	109,800
FUNDING SOURCES:					
Rental and Lease	11,900	11,200	11,500	11,200	11,200
Interest Income	185,700	134,200	182,400	161,800	165,700
Total Funding Sources	197,600	145,400	193,900	173,000	176,900
FUND BALANCE:					
Available Beginning of Period	675,700	783,300	783,300	887,200	953,600
Increase in Fund Balance	107,600	55,400	103,900	66,400	67,100
Available End of Period	\$ 783,300	838,700	887,200	953,600	1,020,700
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

COMPARATIVES FOR DOWNTOWN PARKING

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 24,600	31,700	19,100	33,300	34,300
Commodities and Services	513,700	447,200	556,200	652,600	659,700
Support to Capital Projects	-	-	-	50,000	-
Total Expenditures	538,300	478,900	575,300	735,900	694,000
FUNDING SOURCES:					
Charges for Services	4,600	4,900	3,900	3,900	3,900
Rentals and Leases	462,300	383,900	514,600	469,600	469,600
Fines and Forfeitures	21,300	14,000	21,200	21,200	21,200
Support from:					
Marine passenger fees	12,800	12,800	12,800	-	-
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	601,000	515,600	652,500	594,700	594,700
FUND BALANCE:					
Beginning Available Fund Balance	421,200	483,900	483,900	561,100	419,900
Increase (decrease) in Fund Balance	62,700	36,700	77,200	(141,200)	(99,300)
End of Period Fund Balance	\$ 483,900	520,600	561,100	419,900	320,600
STAFFING	0.31	0.31	0.31	0.31	0.31

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ 637,500	294,900	294,900	250,400	250,400
JAHC Operating Agreement Payment	-	369,100	369,100	414,300	414,300
Total Expenditures	637,500	664,000	664,000	664,700	664,700
FUNDING SOURCES:					
Licenses, Permits and Fees	500	-	-	-	-
Other Revenue	500	-	-	-	-
Support From:					
Hotel Tax	645,000	664,000	664,000	664,700	664,700
Total Funding Sources	\$ 646,000	664,000	664,000	664,700	664,700

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

- (1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee funds, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds are returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process.
- (2) Effective FY17, Visitor Services was moved from a Special Revenue fund to the General Fund and renamed Centennial Hall.
- (3) Effective FY19, Visitor Services entered in to a Management agreement with the JAHC. The JAHC manages day-to-day operations and collects operating revenues for a fee paid by the CBJ.

BUDGET HIGHLIGHT

The Parks & Recreation FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$734,000 (5.7%). The FY22 Proposed Budget shows an increase of \$136,600 (1.1%) over FY21.

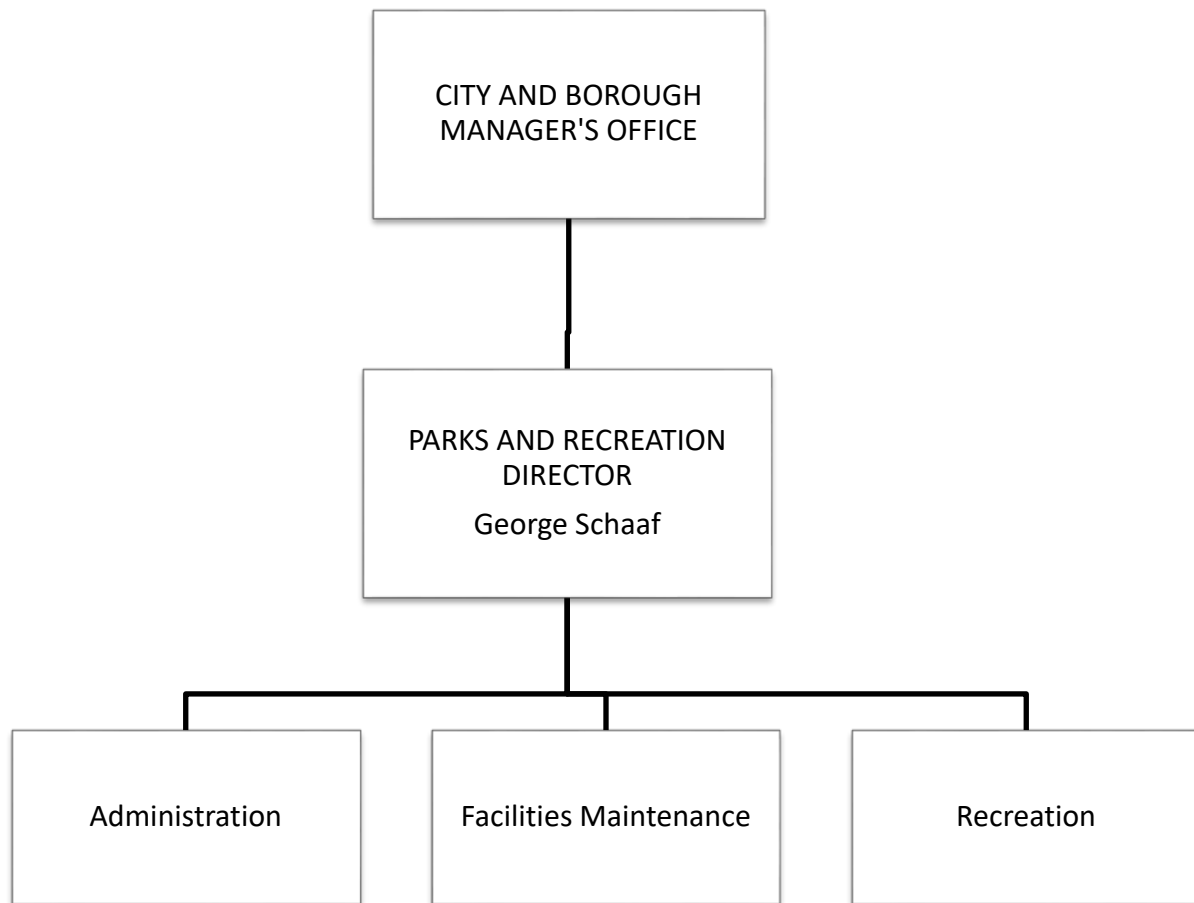
The significant budgetary changes include:

FY21 Proposed Budget

- Personnel services increased by \$334,400 (4.9%) primarily due to negotiated salary and benefits
- Commodities and services increased by \$252,800 (5.1%) composed of a combination of special policy and property insurance, building maintenance division charges, and increase number of hours for parking enforcement at both parking garages
- Capital Outlay increased \$10,000 (100%) for the purchase of aquatic features
- The contract to manage Centennial Hall increased \$45,200 (10.9%)
- The Support to other funds increased \$66,600 (74.0%) with the bulk of the increase for support to capital projects (\$50,000) for a downtown parking study and additional support (\$16,600) from the Jensen-Olson Arboretum, Permanent Fund to the arboretum operations to cover the increase in the cost of commodities.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Administration

Parking
Centennial Hall

Facilities Maintenance

Jensen-Olson Arboretum
Eagle Valley Center
Evergreen Cemetery
Trails
Park Maintenance
Landscaping Maintenance
Building Maintenance

Recreation

Zach Gordon Youth Center
Augustus Brown Pool
Dimond Park Aquatic Center
Treadwell Ice Arena
Mt. Jumbo Gym
Youth Outreach
After School Program
Youth/Adult Sports
Permits

POLICE

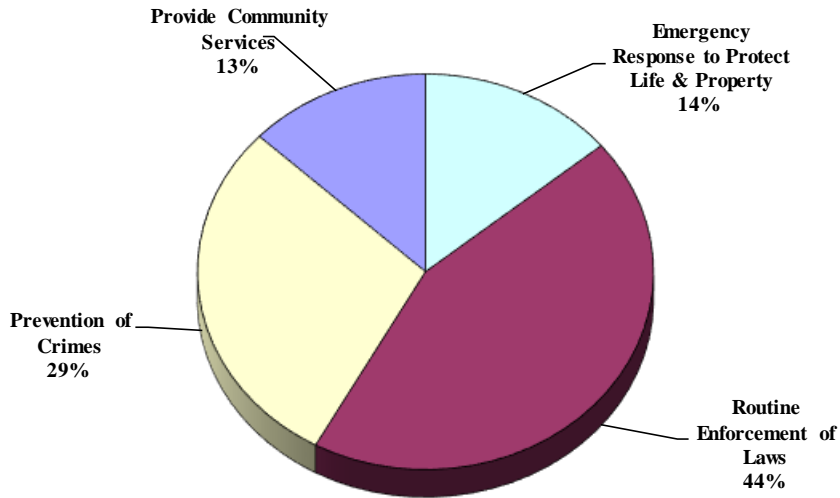
MISSION STATEMENT

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

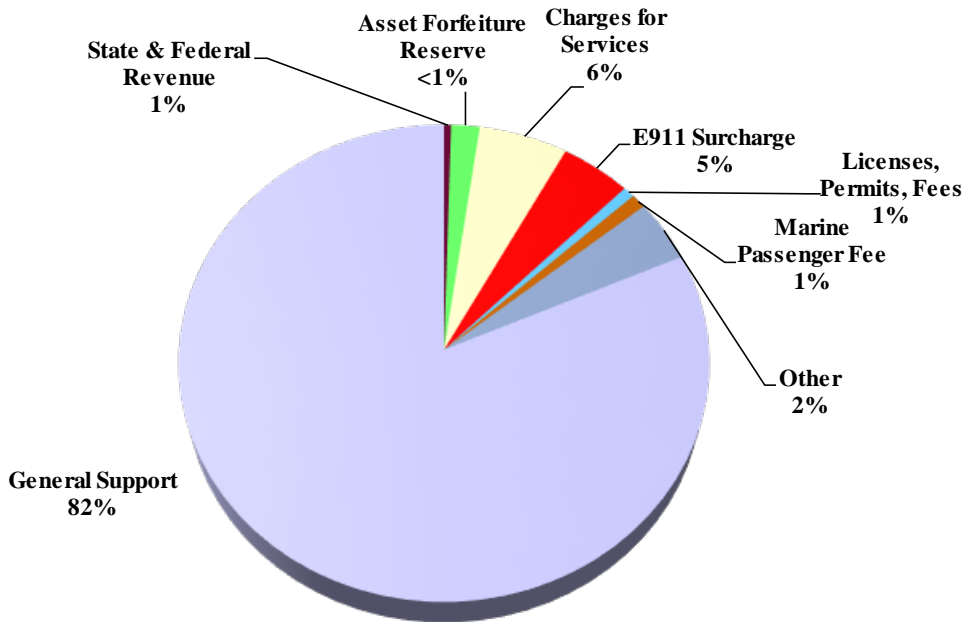
FY21 PROPOSED BUDGET

\$ 17,731,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 11,839,600	13,470,400	12,978,500	13,942,900	14,314,600
Animal Control Services	1,001,900	1,019,100	1,019,100	1,033,300	1,064,300
Commodities and Services	2,222,300	2,567,400	2,532,500	2,755,200	2,725,000
Capital Outlay	66,700	-	8,500	-	-
Support to Debt Service	28,800	-	-	-	-
Total Expenditures	15,159,300	17,056,900	16,538,600	17,731,400	18,103,900
FUNDING SOURCES:					
Interdepartmental Charges	78,100	74,000	74,000	96,200	106,100
State Grants	84,000	210,900	210,900	181,500	181,500
Federal Grants	5,200	179,600	179,600	141,000	141,000
Charges for Services	113,600	101,500	92,500	102,000	102,000
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Licenses, Permits, and Fees	144,300	132,500	132,500	132,500	132,500
Fines and Forfeitures	384,100	171,000	298,000	171,000	171,000
Donations and Contributions	500	10,000	10,000	10,000	10,000
Other Revenue	65,700	89,800	96,800	82,000	86,600
Contracted Services	730,900	814,400	781,800	813,000	825,300
Investment and Interest Income	4,300	1,000	1,000	1,000	1,000
Support from:					
Marine Passenger Fee	183,800	197,400	197,400	740,700	740,700
Asset Forfeiture reserve	37,000	46,200	25,100	80,400	19,100
Roaded Service Area	12,493,300	14,198,600	13,639,000	14,380,100	14,787,100
Total Funding Sources	\$ 15,159,300	17,056,900	16,538,600	17,731,400	18,103,900
STAFFING	94.84	97.84	97.84	97.84	97.84
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Juneau Police Department's FY21 Proposed Budget is an increase of \$674,500 (4.0%) over the FY20 Amended Budget and the FY22 Proposed Budget is an increase of \$372,500 (2.1%) from the FY21 Proposed Budget.

The significant budgetary changes include:

FY21 Proposed Budget

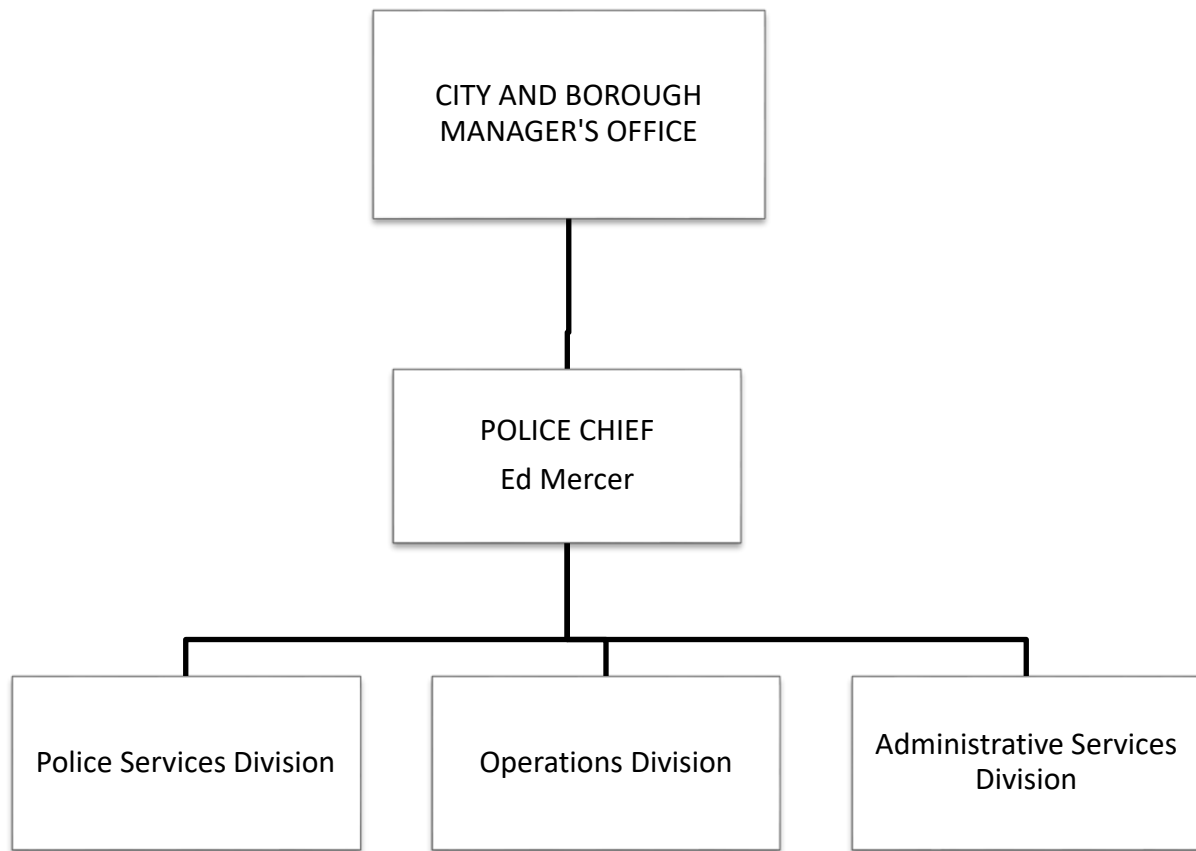
- Personnel services increased \$472,500 (3.5%) due to anticipated increases in salaries and benefits.
- Animal Control Services increased \$14,200 (1.4%) due to contract language that allows the cost to go up by a maximum of 1.4%.
- Commodities and Services increased \$187,800 (7.3%) primarily due to the increase in insurances, and some software expenses.

FY22 Proposed Budget

- Personnel Services increased \$371,700 (3%) due anticipated increases in salaries and benefits.
- Animal Control Services increased \$31,000 (3%) due to contract language that allows the cost to go up by a maximum of 3%.

POLICE

FUNCTIONAL ORGANIZATION CHART



Records Unit
IT/Electronics
Evidence Unit
Communications/E-911

Patrol
Criminal Investigation Unit
Community Service Unit
Fleet
Airport
K9

Animal Control
Recruitment
Administrative Support

NOTES

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CAPITAL TRANSIT

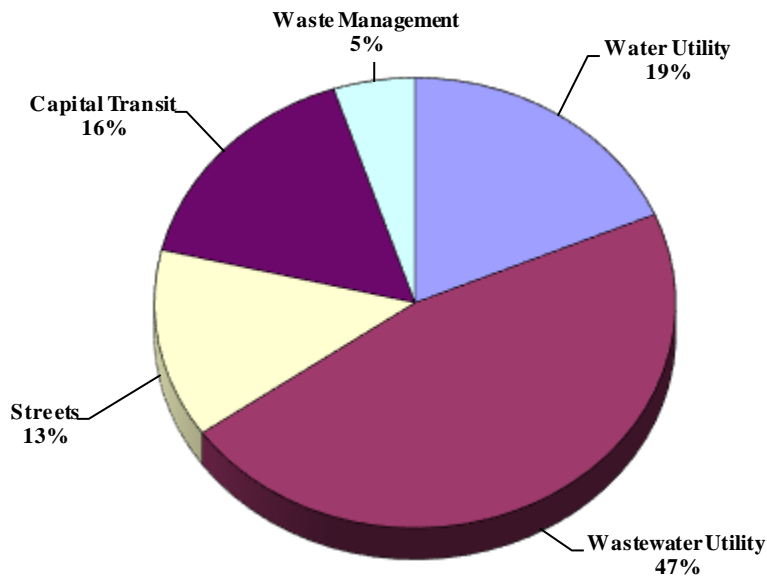
MISSION STATEMENT

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

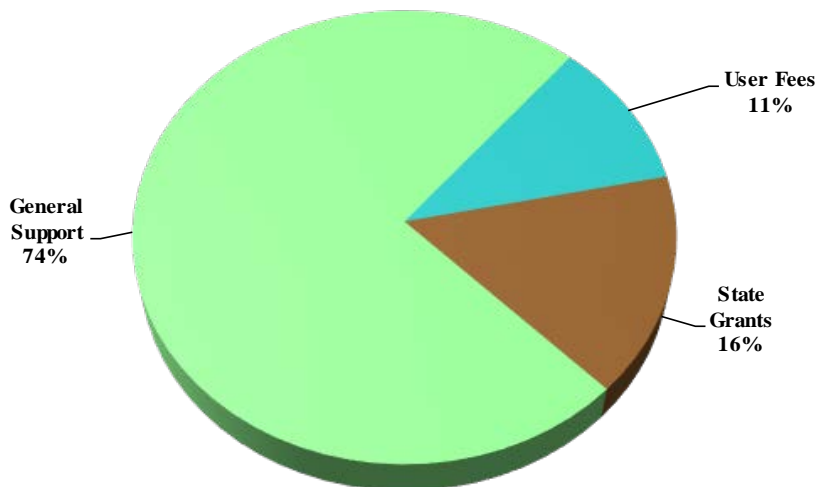
FY21 PROPOSED BUDGET

\$ 7,001,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,255,300	4,428,300	3,939,600	4,458,900	4,607,000
Commodities and Services	2,350,800	2,541,800	2,394,300	2,542,100	2,564,000
Total Expenditures	6,606,100	6,970,100	6,333,900	7,001,000	7,171,000
FUNDING SOURCES:					
Charges for Services	687,200	770,400	685,300	745,400	745,400
State Grants	1,061,100	1,135,000	1,100,000	1,100,000	1,100,000
Support from:					
Marine Passenger Fee	17,900	17,900	17,900	-	-
Roaded Service Area	4,839,900	5,046,800	4,530,700	5,155,600	5,325,600
Total Funding Sources	\$6,606,100	6,970,100	6,333,900	7,001,000	7,171,000
STAFFING	39.98	39.98	39.98	39.98	39.98
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

Capital Transit is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

Budget Highlight

The Capital Transit FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$30,900 (0.4%) and the FY22 Proposed Budget shows an increase over FY21 of \$170,000 (2.4%). Changes are due primarily to anticipated increases in personnel services.

The significant budgetary changes include:

FY21 Proposed Budget

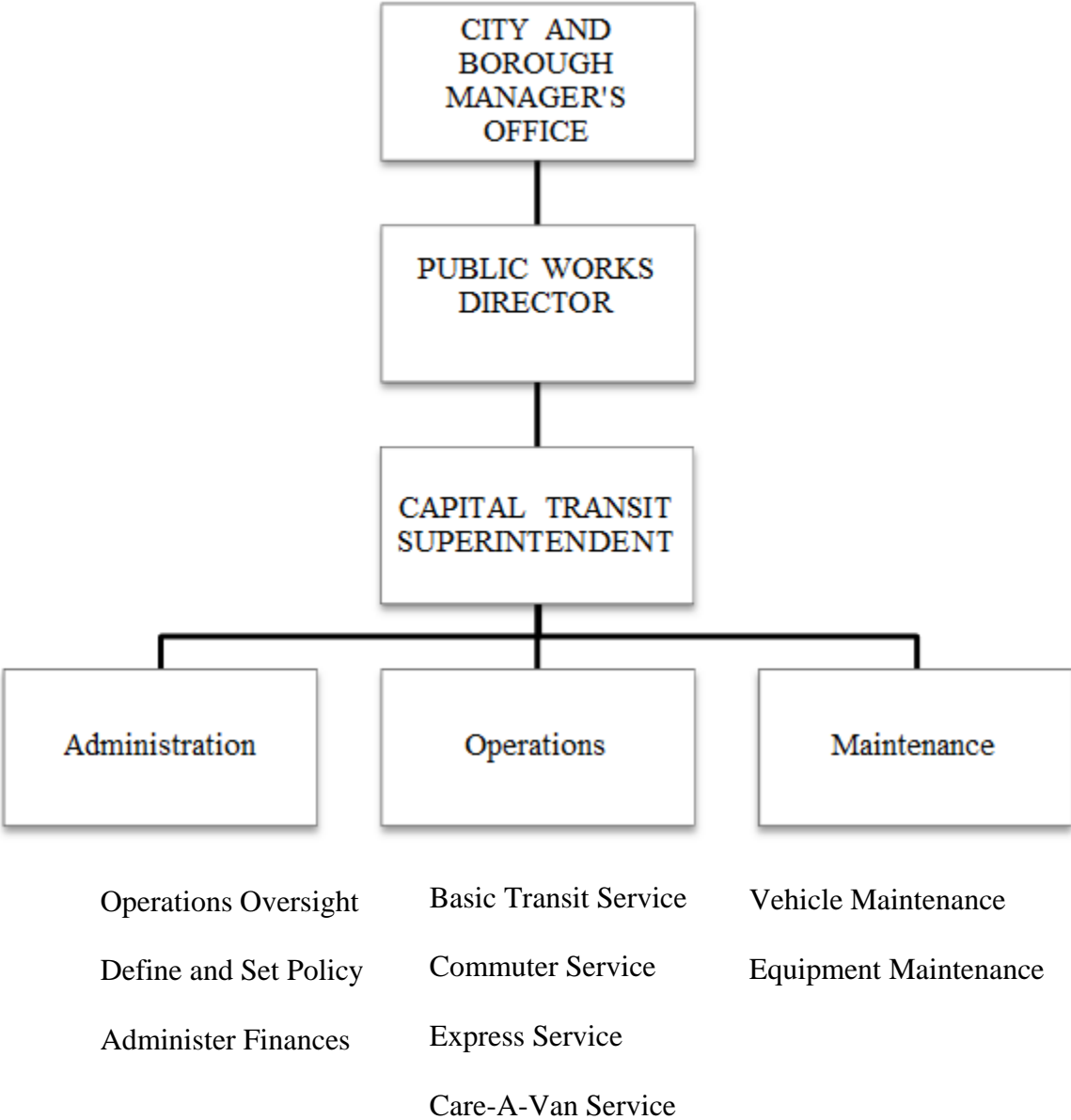
- Personnel services increased over the FY20 Amended Budget by \$30,600 (0.7%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY21 Amended Budget by \$300 (0.01%) due to a \$122,900 decrease in contractual service offset by increases in insurance (\$74,200), software maintenance (\$32,000), and fleet replacement reserve (\$18,900).

FY22 Proposed Budget

- Personnel services increase over the FY21 Proposed Budget by \$148,100 (3.3%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY21 Proposed Budget by \$21,900 (0.9%) primarily due to an increase in fleet reserve contribution.

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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PUBLIC WORKS STREETS

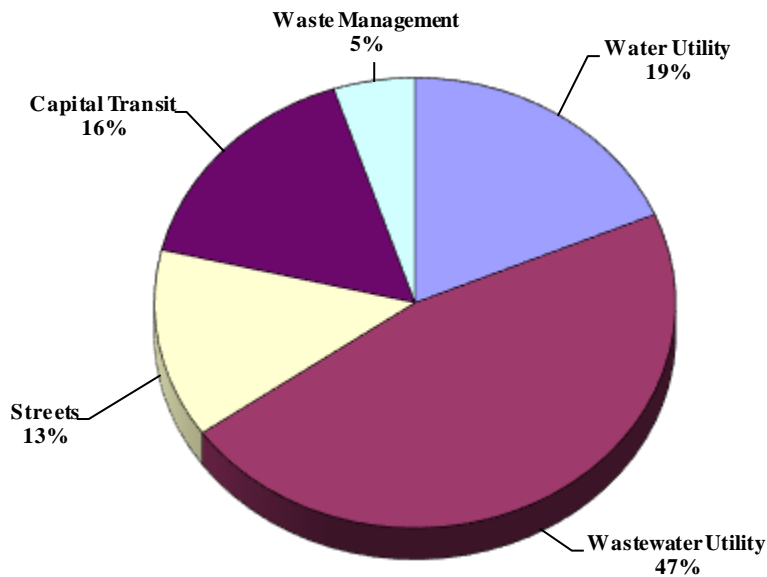
MISSION STATEMENT

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

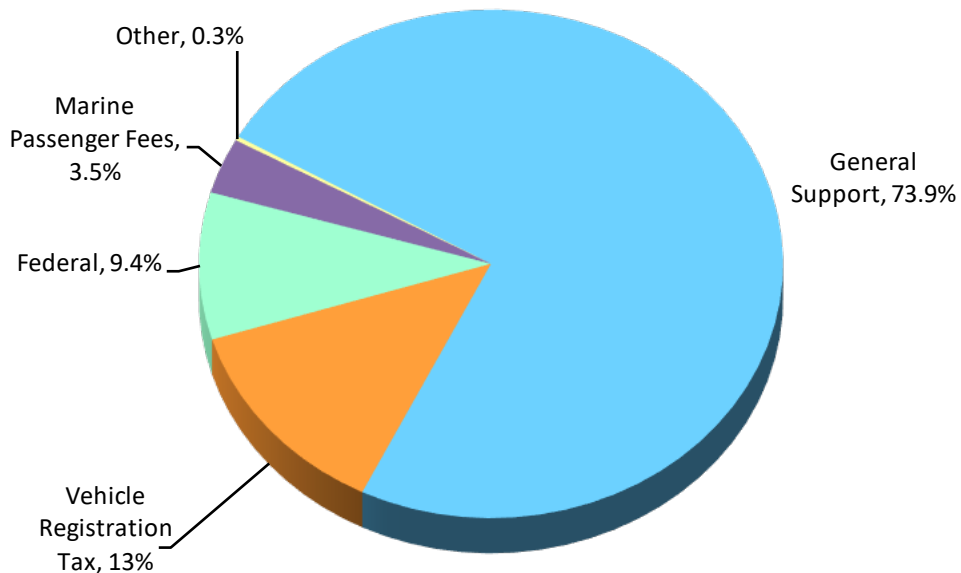
FY21 PROPOSED BUDGET

\$ 5,880,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES:					
Personnel Services	\$ 2,454,500	2,613,600	2,404,300	2,596,200	2,694,400
Commodities and Services	2,904,900	3,156,000	2,992,000	3,284,600	3,318,500
Total Expenditures	5,359,400	5,769,600	5,396,300	5,880,800	6,012,900
FUNDING SOURCES:					
Vehicle Registration Tax	-	-	-	760,000	760,000
Secure Rural Schools/Roads	478,000	550,000	550,000	550,000	550,000
Interdepartmental Charges	29,600	15,000	15,000	15,000	15,000
Other Revenue	(500)	-	-	-	-
Support from:					
Marine Passenger Fee	103,400	103,400	103,400	208,300	208,300
Roaded Service Area	4,748,900	5,101,200	4,727,900	4,347,500	4,479,600
Total Funding Sources	\$5,359,400	5,769,600	5,396,300	5,880,800	6,012,900
STAFFING	21.91	21.91	21.91	21.91	21.91
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

Budget Highlight

The Streets FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$111,200 (1.9%) and the FY22 Proposed Budget shows an increase over FY21 of \$132,100 (2.3%). Changes are due primarily to increases in insurance, chemicals, fleet maintenance, and fleet reserve contributions.

The significant budgetary changes include:

FY21 Proposed Budget

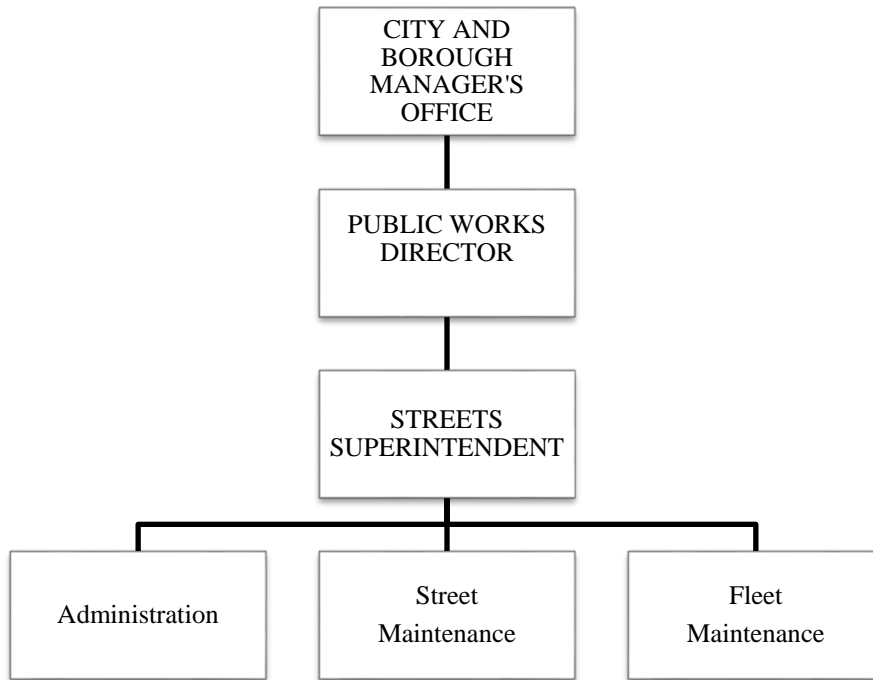
- Personnel services decreased from the FY20 Amended Budget by \$17,400 (0.7%) due to retirement of long time employee.
- Commodities and services increased over the FY21 Amended Budget by \$128,600 (4.1%) primarily due to increases in insurance (\$65,400), fleet maintenance (\$17,200), fleet reserve contribution (\$20,400), electricity (\$12,000), fleet gasoline (\$14,300), and chemicals (\$55,300) offset by a decrease in contractual services (\$60,100).

FY22 Proposed Budget

- Personnel services increased over the FY21 Proposed Budget by \$98,200 (3.8%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY21 Proposed Budget by \$33,900 (1.0%) primarily due to increases in contractual services (\$10,000), fleet maintenance (\$14,000), and fleet reserve contribution (\$10,400).

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 79,929,600	80,986,500	87,051,100	91,513,100	91,897,000
Commodities & Services	40,339,700	42,296,400	43,160,500	46,458,300	46,539,000
Capital Outlay	4,453,700	7,278,100	6,368,100	4,458,500	3,858,500
Debt Service	2,624,800	5,041,700	4,482,200	6,767,000	7,029,600
Support to:					
Marine Passenger Fee	170,000	-	-	-	-
Capital Projects	12,234,600	13,215,000	13,215,000	22,043,000	13,046,700
Total Expenses	139,740,500	148,817,700	154,276,900	171,239,900	162,370,800
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	15,100	15,100
Charges for Services	131,191,000	130,861,400	144,450,800	145,824,600	146,975,400
Licenses, Permits & Fees	860,200	861,000	543,400	480,000	480,000
Sales	1,508,400	20,000	9,000	9,000	9,000
Rentals & Leases	3,357,200	3,265,700	3,186,300	3,114,400	3,129,700
Federal Revenues	127,800	1,193,700	479,200	2,579,400	2,850,000
State Shared Revenues	491,800	441,000	451,000	319,000	409,000
State Grants	1,404,800	1,980,300	1,980,300	1,980,300	1,980,300
Fines & Penalties	23,700	25,000	23,000	23,000	23,000
Interest	3,858,200	1,819,400	1,908,400	1,782,600	1,747,600
Support from :					
General Fund	-	300,000	300,000	1,710,700	1,919,300
Liquor Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	457,600	55,000	55,000	448,500	448,500
Port Development Fees	-	358,500	358,500	-	-
Sales Tax	400,000	400,000	400,000	400,000	200,000
Capital Projects	2,199,200	-	-	-	-
Total Funding Sources	147,383,900	142,285,000	154,848,900	159,379,600	160,879,900
ENTERPRISE FUNDS COMBINED					
FUND BALANCES					
Fund Balance Reserve	2,490,900	2,490,900	2,490,900	2,490,900	2,490,900
Beginning Available Fund Balance	92,359,600	100,003,000	100,003,000	100,575,000	100,575,000
Increase (decrease) in Fund Balance	7,643,400	(6,532,700)	572,000	(11,860,300)	(1,490,900)
End of Period Fund Balance	\$ 100,003,000	93,470,300	103,065,900	91,205,600	101,575,000

NOTES

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AIRPORT

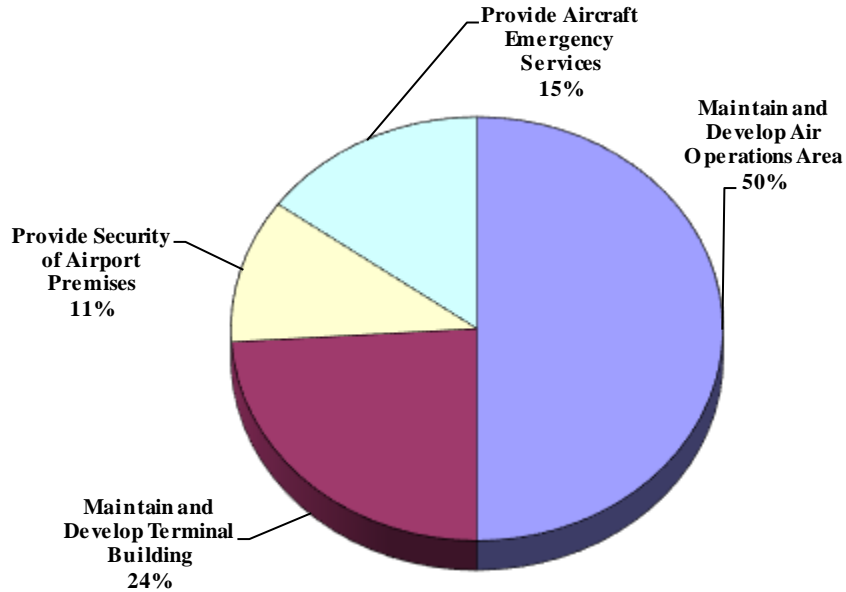
MISSION STATEMENT

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

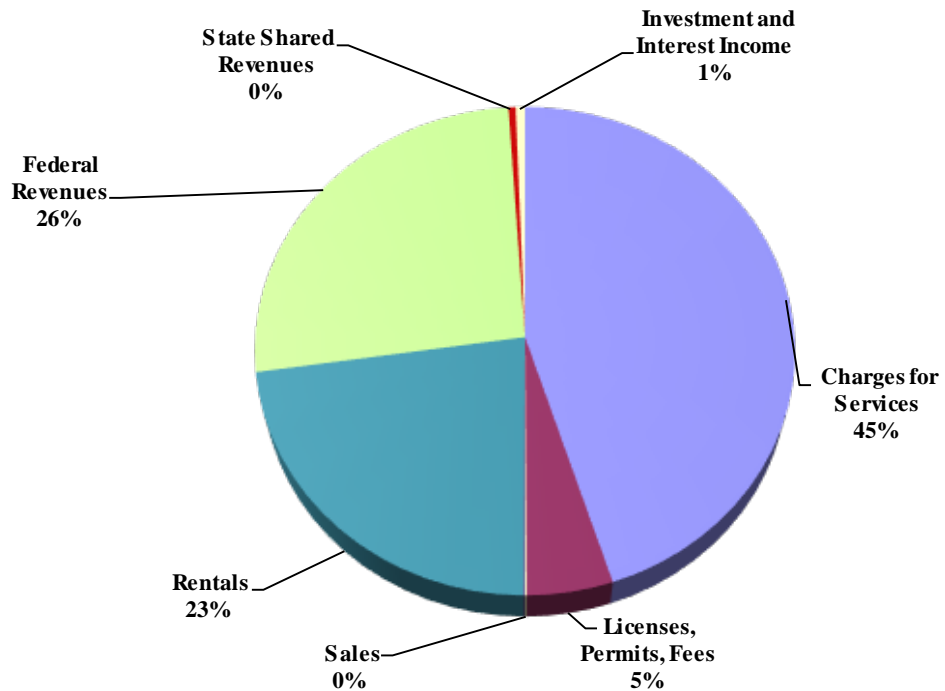
FY21 PROPOSED BUDGET

\$ 10,348,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 2,901,400	3,166,700	3,105,100	3,141,200	3,255,000
Commodities & Services	4,356,200	4,587,100	4,505,300	4,755,600	4,843,500
Capital Outlay	15,700	-	-	-	-
Debt Service	-	1,066,000	351,500	2,451,700	2,722,300
Support to Capital Projects	380,000	800,000	800,000	-	-
Total Expenses	7,653,300	9,619,800	8,761,900	10,348,500	10,820,800
FUNDING SOURCES:					
Charges for Services	4,226,400	4,264,000	4,294,700	4,423,400	5,126,000
Licenses, Permits, Fees	482,000	461,000	480,000	480,000	480,000
Sales	(266,200)	20,000	9,000	9,000	9,000
Fines and Forfeitures	8,300	5,000	8,000	8,000	8,000
Rentals	2,447,000	2,375,700	2,299,300	2,224,400	2,239,700
Federal Revenues	127,800	1,193,700	479,200	2,579,400	2,850,000
State Shared Revenues	43,900	76,000	44,000	44,000	44,000
Investment and Interest Income	138,000	59,300	57,500	57,500	57,500
Support from Capital Projects	2,199,200	-	-	-	-
Total Funding Sources	9,406,400	8,454,700	7,671,700	9,825,700	10,814,200
FUND BALANCE:					
Beginning Available Fund Balance	2,725,100	4,478,200	4,478,200	3,388,000	2,865,200
Increase (Decrease) in Fund Balance	1,753,100	(1,165,100)	(1,090,200)	(522,800)	(6,600)
 End of Period Fund Balance	 \$ 4,478,200	 3,313,100	 3,388,000	 2,865,200	 2,858,600

BUDGET HIGHLIGHT

The Airport FY21 Proposed Budget shows an increase from the FY20 Amended Budget of \$728,700 (7.6%) and the FY22 Proposed Budget shows an increase over FY21 of \$472,300 (4.6%).

The significant budgetary changes include:

FY21 Proposed Budget

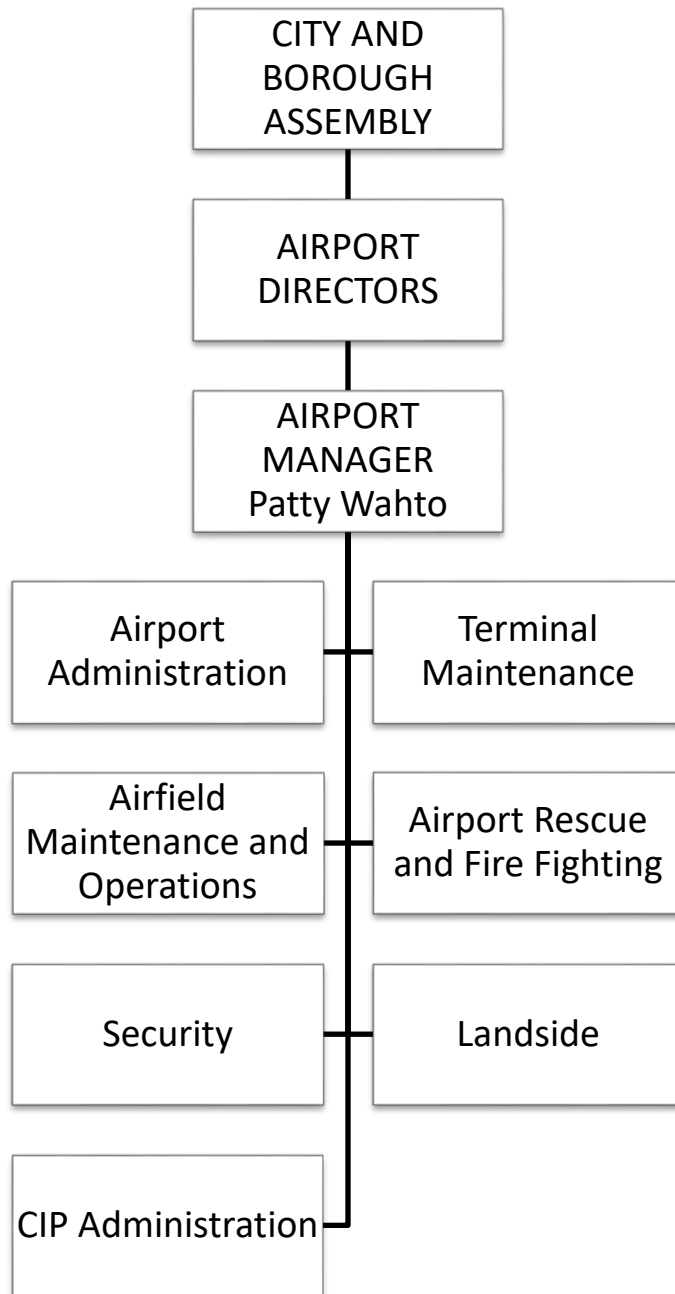
- Commodities and services increased over the FY20 Amended Budget by \$168,500 (3.7%) due to increases in full cost allocation, insurance, building maintenance, and contract (Police and Fire) costs.
- Debt service increased \$1.4M (130.0%) over the FY20 Amended budget. This reflects the revenue bonds being issued for the North Terminal project in October of FY20 and repayment beginning in FY21.
- Support to capital projects decreased \$800,000 (100.0%). There are no scheduled contributions of fund balance to capital projects in FY21.

FY22 Proposed Budget

- Personnel Services increased over the FY21 Proposed Budget by \$113,800 (3.6%) due to anticipated increases in personnel services.
- Debt Service increased \$270,600 over the FY21 Proposed Budget. Again, this reflects revenue bond repayment.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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DOCKS

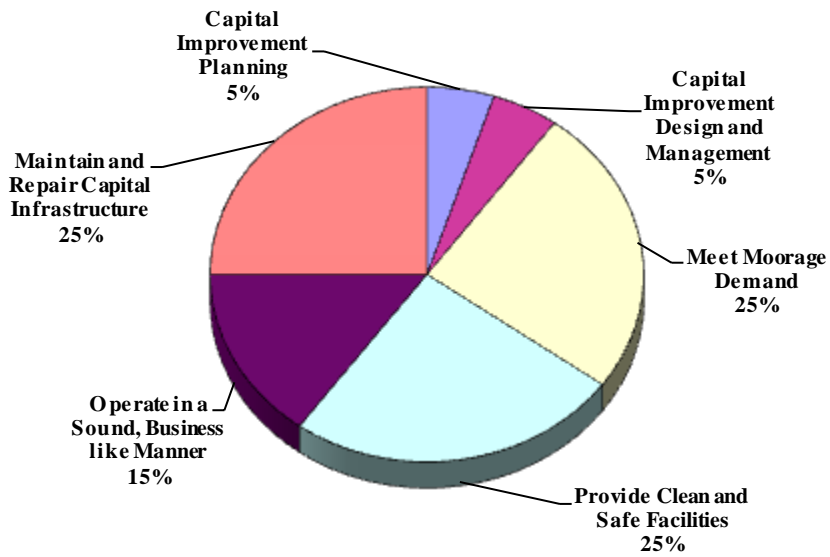
DOCKS MISSION STATEMENT

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

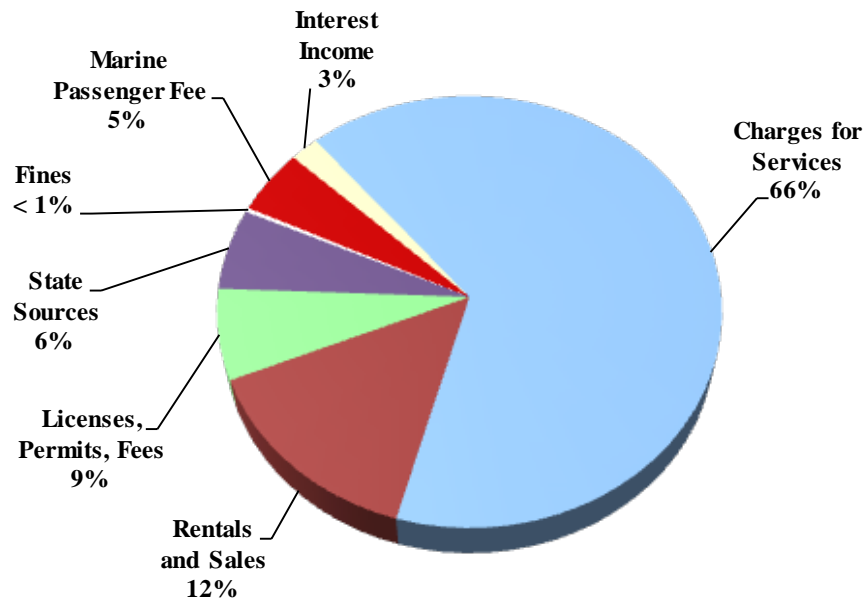
FY21 PROPOSED BUDGET FOR DOCKS

\$ 2,150,000

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 973,400	1,034,200	1,100,200	1,133,600	1,173,300
Commodities and Services	737,700	900,200	903,300	981,400	979,200
Capital Outlay	-	35,000	35,000	35,000	35,000
Support to:					
Marine Passenger Fee	170,000	-	-	-	-
Capital Projects	2,235,000	-	-	-	-
Total Expenses	4,116,100	1,969,400	2,038,500	2,150,000	2,187,500
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	15,100	15,100
Charges for Services	1,505,900	1,562,000	1,660,000	1,660,000	1,660,000
Licenses, Permits and Fees	378,200	400,000	-	-	-
Interest	133,200	54,300	70,000	70,000	70,000
Support from Marine Passenger Fee	457,600	55,000	55,000	448,500	448,500
Support from Port Development Fee	-	358,500	358,500	-	-
Total Funding Sources	2,485,900	2,440,800	2,154,500	2,193,600	2,193,600
FUND BALANCE:					
Beginning Available Fund Balance	3,909,800	2,279,600	2,279,600	2,395,600	2,439,200
Increase (Decrease) in Fund Balance	(1,630,200)	471,400	116,000	43,600	6,100
End of Period Fund Balance	\$ 2,279,600	2,751,000	2,395,600	2,439,200	2,445,300

BUDGET HIGHLIGHT

The Docks FY21 Proposed Budget shows an increase from the FY20 Amended Budget of \$180,600 (9.2%) and the FY22 Proposed Budget shows an increase over FY21 of \$37,500 (1.7%). Increases are due primarily to changes in personnel services allocations and increases to full cost allocation and insurance and building maintenance costs.

The significant budgetary changes include:

FY21 Proposed Budget

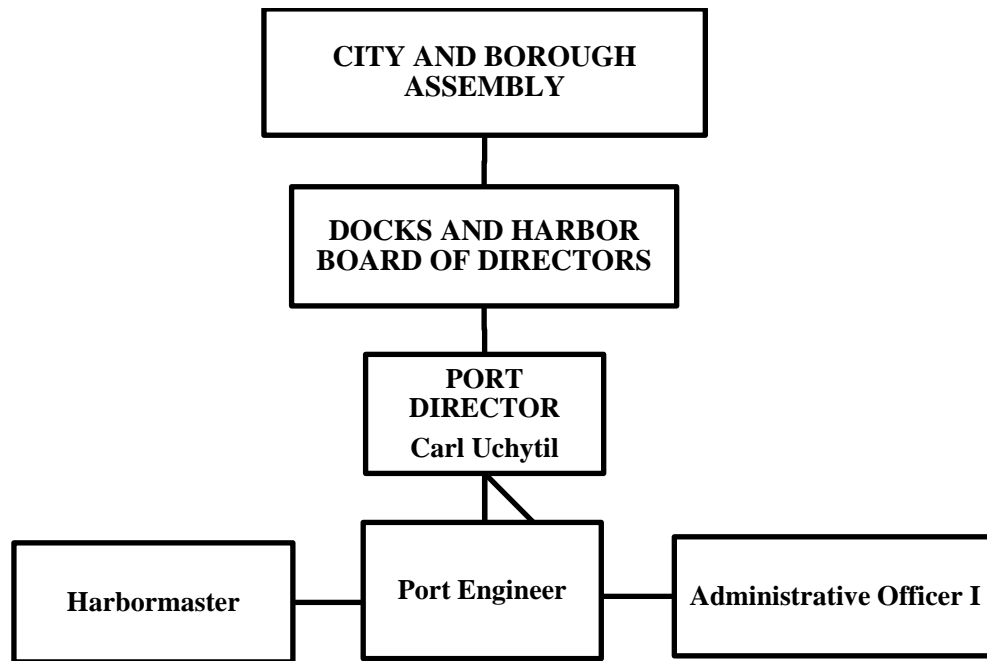
- Personnel Services increased over the FY20 Amended Budget by \$99,400 (9.6%) due to adjusted allocation of split positions and anticipated increases in personnel services.
- Commodities and services increased over the FY20 Amended Budget by \$81,200 (9.0%) due to increases in full cost allocation (\$22,200), insurance costs (\$21,000), and building maintenance (\$13,900).

FY22 Proposed Budget

- Personnel Services increased over the FY21 Proposed Budget by \$39,700 (3.5%) due to anticipated increases in personnel services.

DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations

CIP's

Cruise Ship Management

NOTES

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HARBORS

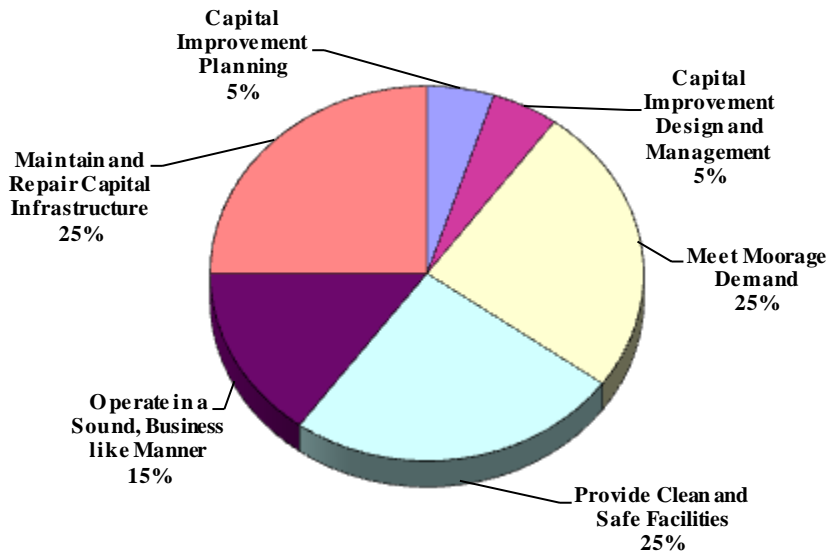
HARBORS MISSION STATEMENT

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

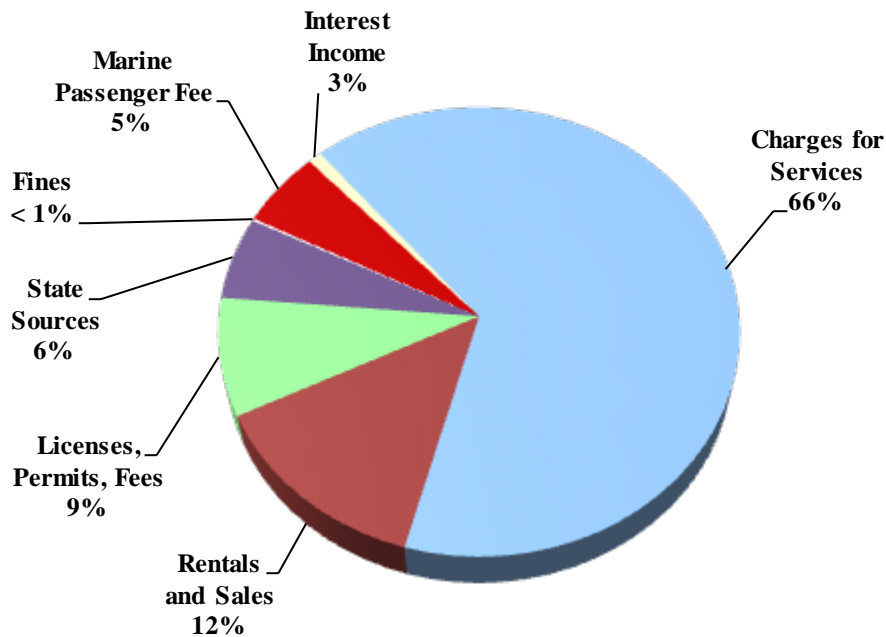
FY21 PROPOSED BUDGET FOR HARBORS

\$ 4,375,400

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 1,830,400	1,910,000	1,804,600	1,872,800	1,935,000
Commodities and Services	1,352,700	1,465,800	1,499,700	1,629,200	1,626,800
Capital Outlay	11,900	10,000	10,000	10,000	10,000
Debt Service	639,900	738,100	738,100	738,400	737,600
Support to Capital Projects	-	140,000	140,000	125,000	-
Total Expenses	3,834,900	4,263,900	4,192,400	4,375,400	4,309,400
FUNDING SOURCES:					
Charges for Services	2,703,600	2,925,000	3,346,000	3,340,000	3,340,000
Rentals	910,200	890,000	887,000	890,000	890,000
State Shared Revenue	447,900	365,000	407,000	275,000	365,000
Fines and Forfeitures	15,400	20,000	15,000	15,000	15,000
Other Income	-	-	63,400	-	-
Interest Income	150,600	87,500	70,000	70,000	70,000
Total Funding Sources	4,227,700	4,287,500	4,788,400	4,590,000	4,680,000
FUND BALANCE:					
Fund Balance Reserve	749,500	749,500	749,500	749,500	749,500
Beginning Available Fund Balance	(600,300)	(207,500)	(207,500)	388,500	603,100
Increase (decrease) in Fund Balance	392,800	23,600	596,000	214,600	370,600
End of Period Fund Balance	\$ 542,000	565,600	1,138,000	1,352,600	1,723,200

BUDGET HIGHLIGHT

The Harbors FY21 Proposed Budget shows an increase from the FY20 Amended Budget of \$111,500 (2.6%) and the FY22 Proposed Budget shows a decrease from FY21 of \$66,000 (1.5%). Increases are due primarily to changes in personnel services allocations and increases to full cost allocation and insurance and building maintenance costs.

The significant budgetary changes include:

FY21 Proposed Budget

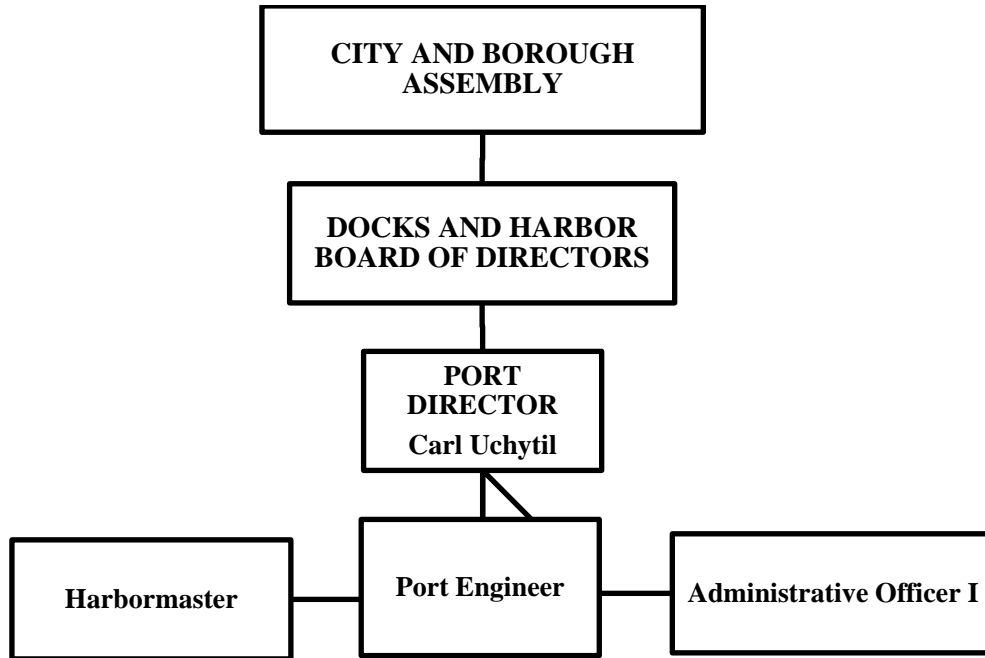
- Personnel Services decreased the FY20 Amended Budget by \$37,150 (1.9%) due to adjusted allocation of split positions and staff turnover.
- Commodities and services increased over the FY20 Amended Budget by \$163,400 (11.1%) due to increases in full cost allocation (\$22,200), insurance costs (\$21,000), building maintenance (\$20,300), and fleet equipment maintenance (\$60,000).

FY22 Proposed Budget

- Personnel Services increased over the FY21 Proposed Budget by \$62,200 (3.3%) due to anticipated increases in personnel services.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

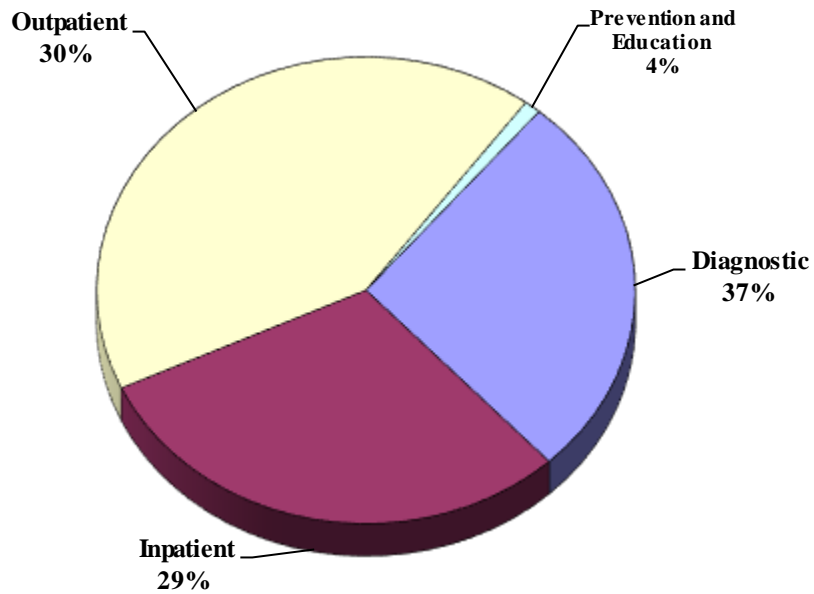
MISSION STATEMENT

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

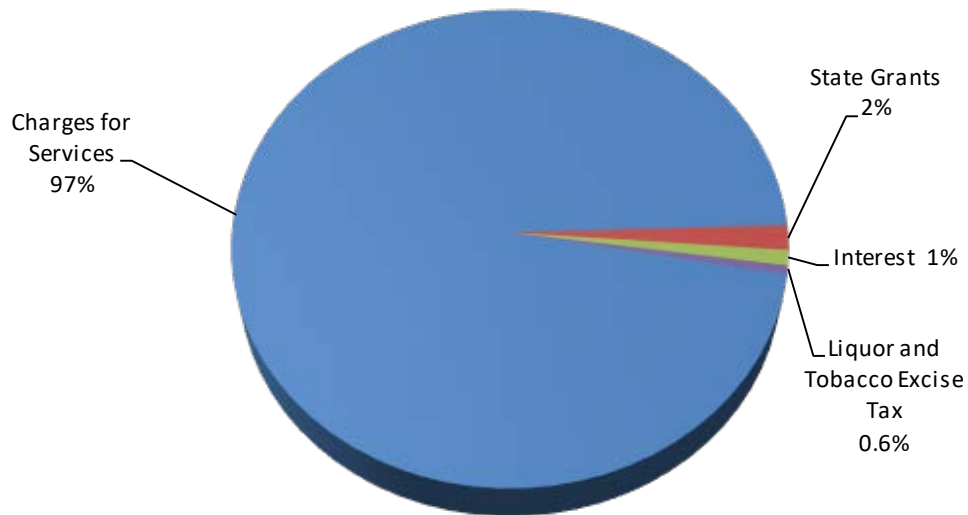
FY21 PROPOSED BUDGET

\$ 123,946,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY19 Actuals	FY20		FY21 Requested Budget	FY22 Requested Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 69,474,300	68,292,900	75,849,500	78,746,000	78,746,000
Commodities and Services	26,994,900	27,156,300	28,467,900	29,740,200	29,740,200
Capital Outlay	4,407,400	6,263,100	6,263,100	3,508,500	3,508,500
Debt Service	1,410,900	1,661,900	1,661,900	1,661,500	1,666,700
Support to Capital Projects	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Total Expenses	104,687,500	107,374,200	116,242,400	123,946,200	123,951,400
FUNDING SOURCES:					
Charges for Services	101,401,300	102,276,400	114,134,700	115,715,900	115,715,900
State Grants	1,404,800	1,980,300	1,980,300	1,980,300	1,980,300
Federal Grants	-	-	-	-	-
Interest Income	2,415,900	1,277,500	1,225,100	1,225,100	1,225,100
Support from:					
Liquor Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Total Funding Sources	106,715,000	106,227,200	118,033,100	119,614,300	119,614,300
FUND BALANCE:					
Fund Balance Reserve	1,741,400	1,741,400	1,741,400	1,741,400	1,741,400
Beginning Available Fund Balance	69,544,300	71,571,800	71,571,800	73,362,500	69,030,600
Increase (Decrease) in Fund Balance	2,027,500	(1,147,000)	1,790,700	(4,331,900)	(4,337,100)
 End of Period Fund Balance	 \$ 73,313,200	 72,166,200	 75,103,900	 70,772,000	 66,434,900
 STAFFING	 438.77	 464.11	 457.99	 485.49	 549.61

BUDGET HIGHLIGHT

The Hospital FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$16,572,000 (15.4%). Changes are due primarily to Personnel Services and Capital Projects.

The significant budgetary changes include:

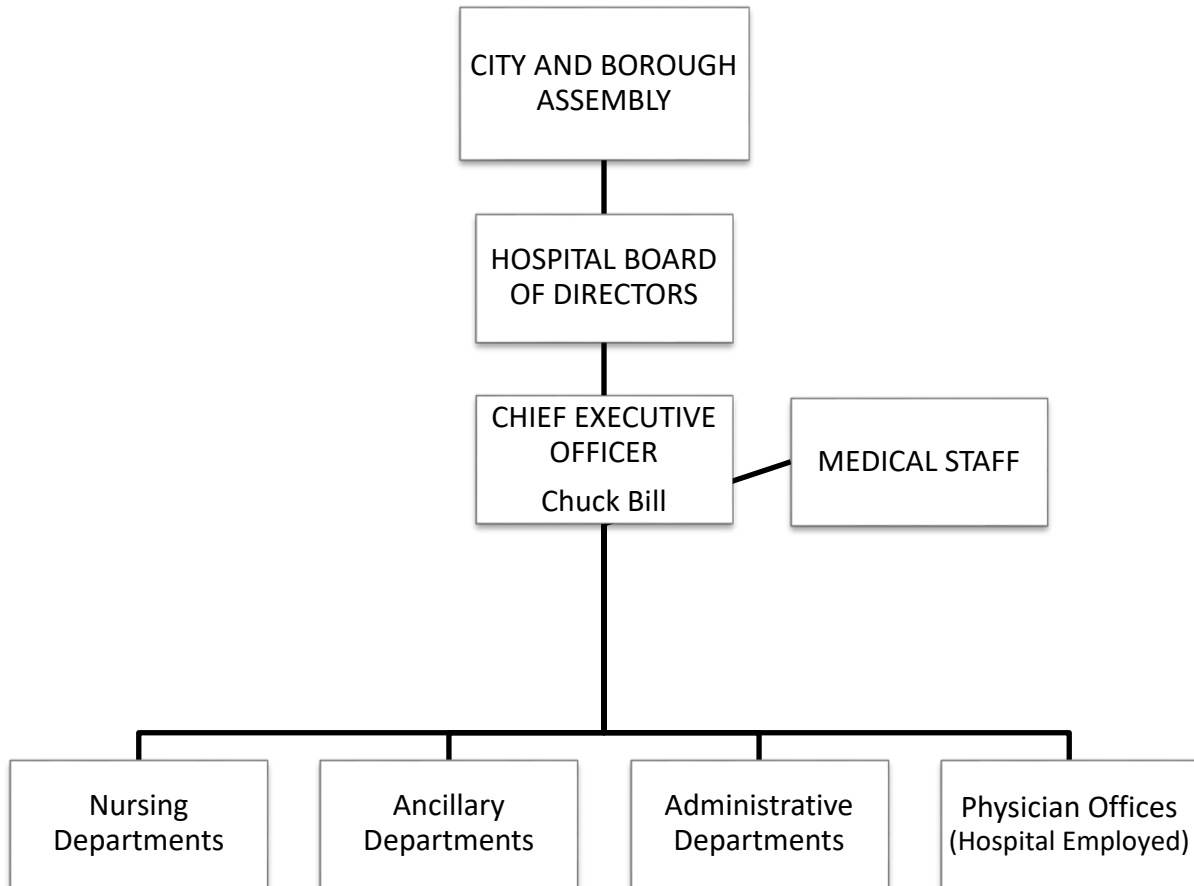
FY21 Proposed Budget

- Personnel Services shows an increase over the FY20 Amended Budget of \$10,453,100 (15.3%) due in part to growth in Mental Health and Behavioral Health Services. Also Health Insurance costs increased by 7.5%
- Commodities and services shows an increase over the FY20 Amended Budget of \$2,583,900 (9.5%) due to inflation and growth of Mental Health and Behavioral Health Services.
- Capital Projects shows an increase over the FY20 Amended Budget of \$6,290,000 (157.3%) largely due to building of the Crises Stabilization Center and Deferred Maintenance Projects.

FY22 Proposed Budget –no significant changes

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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WASTE MANAGEMENT

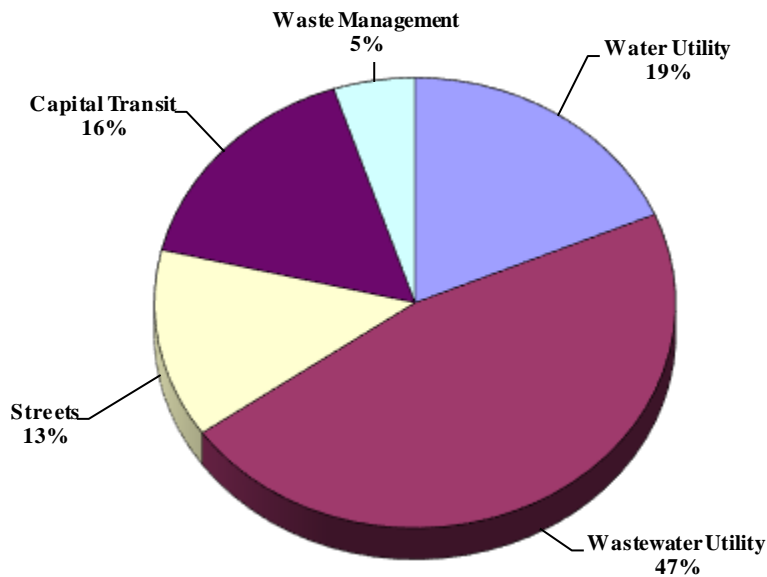
MISSION STATEMENT

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

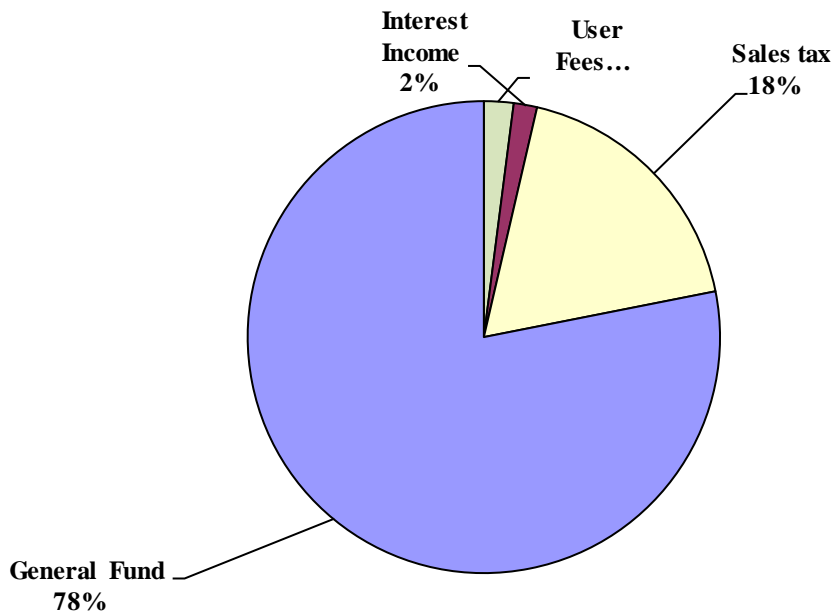
FY21 PROPOSED BUDGET

\$2,190,100

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 144,000	202,100	140,200	168,300	174,900
Commodities and Services	1,153,000	1,488,000	1,754,500	2,021,800	2,023,800
Capital Outlay	-	-	-	-	-
Support to Capital Projects	1,774,600	1,000,000	1,000,000	-	-
Total Expenses	3,071,600	2,690,100	2,894,700	2,190,100	2,198,700
FUNDING SOURCES:					
Charges for Services	1,151,500	1,144,000	828,000	44,400	44,400
Interest Income	67,300	17,500	35,000	35,000	35,000
Land Sale	1,774,600	-	-	-	-
Sales Tax Revenue	400,000	400,000	400,000	400,000	200,000
Support from General Fund	-	300,000	300,000	1,710,700	1,919,300
Total Funding Sources	3,393,400	1,861,500	1,563,000	2,190,100	2,198,700
FUND BALANCE:					
Beginning Available Fund Balance	1,509,400	1,831,200	1,831,200	499,500	499,500
Increase (Decrease) in Fund Balance	321,800	(828,600)	(1,331,700)	-	-
End of Period Fund Balance	\$ 1,831,200	1,002,600	499,500	499,500	499,500
STAFFING	1.85	1.60	1.60	1.30	1.30

BUDGET HIGHLIGHT

The Waste Management FY21 Proposed Budget shows a decrease from the FY20 Amended Budget of \$500,000 (18.6%) and the FY22 Proposed Budget shows an increase over FY21 of \$8,600 (0.4%). The decrease in FY21 is due to reduction in support to capital projects.

The significant budgetary changes include:

FY21 Proposed Budget

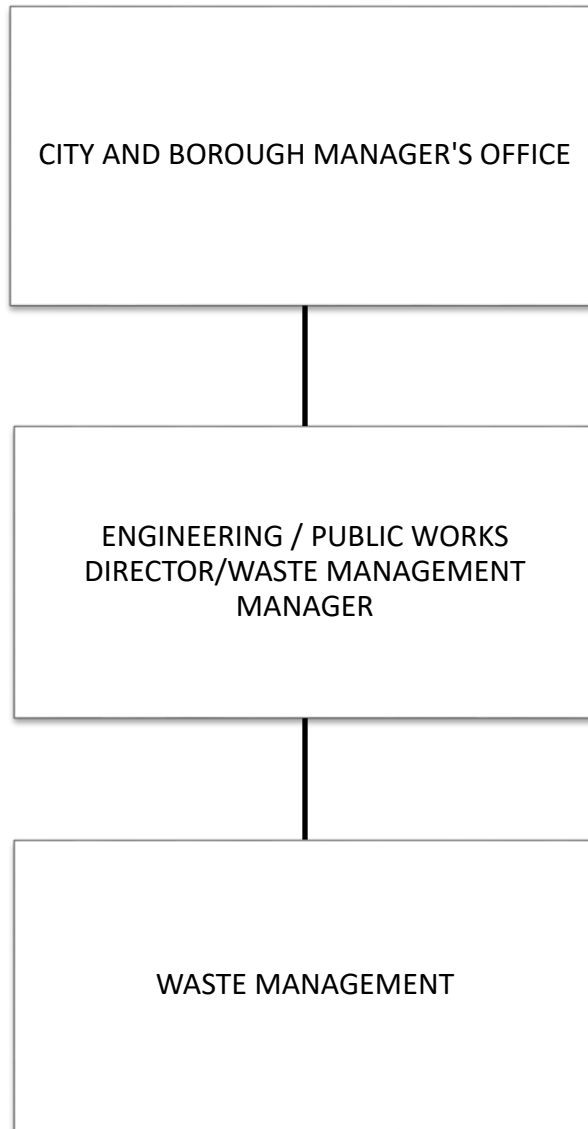
- Personnel Services shows a decrease from the FY20 Amended Budget by \$33,800 (16.7%) due to a reduction in staff allocations.
- Commodities and services shows an increase over the FY20 Amended Budget of \$533,800 (35.9%) due to increases in rent (\$330,200), full cost allocation (\$38,600), fleet costs (\$10,900), and contractual services (\$117,300).
- Support to Capital Projects shows a decrease from the FY20 Amended Budget of \$1,000,000 (100%) as the project is now fully funded.

FY22 Proposed Budget

- Personnel Services shows an increase over the FY21 Proposed Budget of \$6,600 (2.3%) due to anticipated increases in personnel services.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration
Household Hazardous Waste
Recycling
Junk Vehicles

NOTES

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WASTEWATER

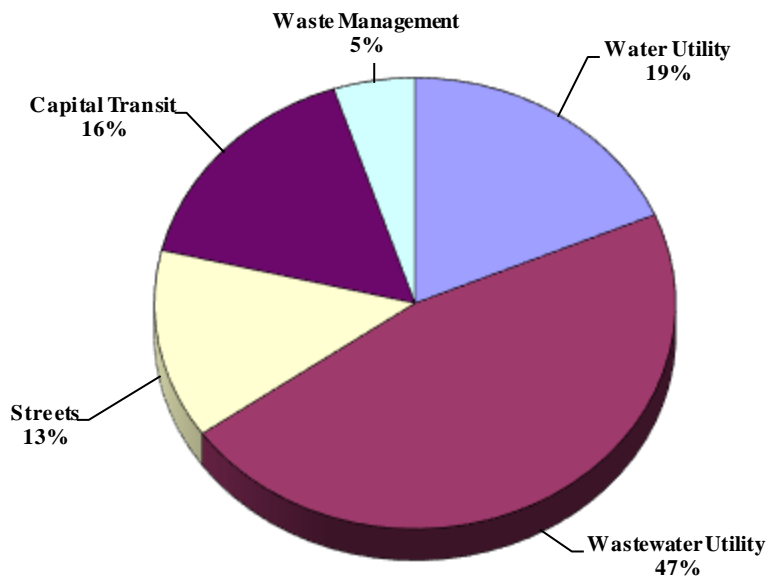
MISSION STATEMENT

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

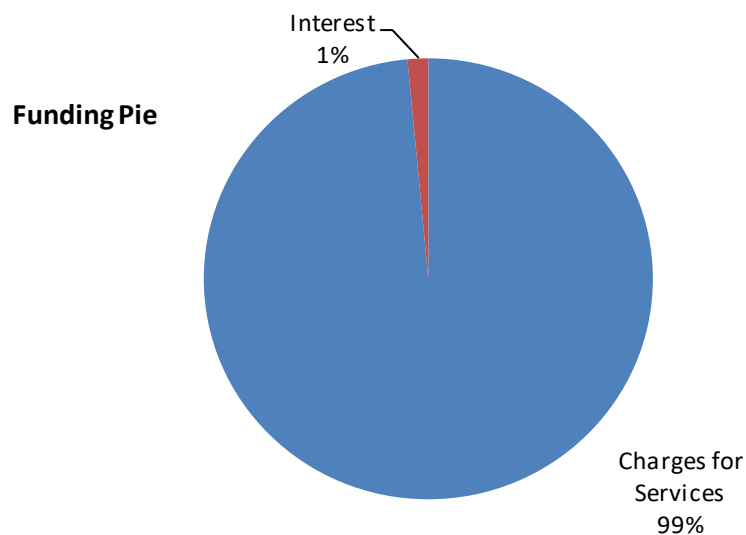
FY21 PROPOSED BUDGET

\$ 20,183,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 3,307,000	4,622,600	3,477,500	4,663,300	4,783,600
Commodities and Services	4,466,800	5,117,000	4,558,000	5,606,700	5,574,800
Capital Outlay	6,800	785,000	-	720,000	120,000
Debt Service	501,000	1,449,500	1,604,500	1,778,200	1,776,900
Support to Capital Projects	3,845,000	3,225,000	3,225,000	7,415,000	-
Total Expenses	12,126,600	15,199,100	12,865,000	20,183,200	12,255,300
FUNDING SOURCES:					
Charges for Services	14,290,700	13,018,000	14,227,000	14,529,000	14,819,800
Interest	558,300	195,800	270,800	162,500	145,000
Total Funding Sources	14,849,000	13,213,800	14,497,800	14,691,500	14,964,800
FUND BALANCE:					
Beginning Available Fund Balance	8,357,200	11,079,600	11,079,600	12,712,400	7,220,700
Increase (decrease) in Fund Balance	2,722,400	(1,985,300)	1,632,800	(5,491,700)	2,709,500
End of Period Fund Balance	\$ 11,079,600	9,094,300	12,712,400	7,220,700	9,930,200
STAFFING	36.86	36.86	36.86	37.16	37.16

WASTEWATER

BUDGET HIGHLIGHT

The Wastewater FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$4,984,100 (32.8%) and the FY22 Proposed Budget shows a decrease from FY21 of \$7,927,900 (39.3%). Changes are primarily due the funding of capital projects.

The significant budgetary changes include:

FY21 Proposed Budget

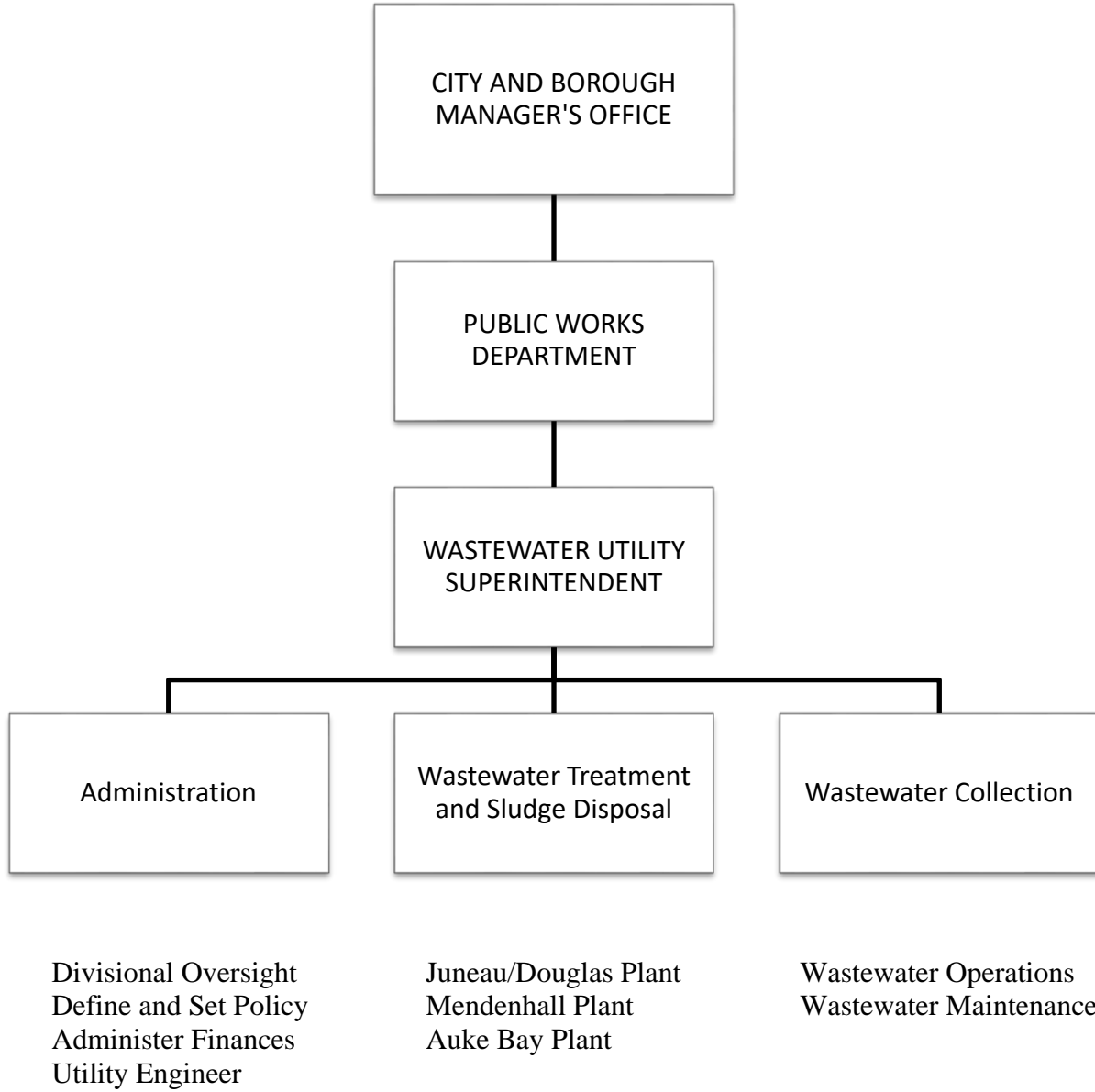
- Personnel services shows an increase over the FY20 Amended Budget by \$40,700 (0.9%) due to anticipated increases in salaries and benefits.
- Commodities and services shows an increase over the FY20 Amended Budget of \$489,700 (9.6%), due to increases full cost allocation (\$149,500), insurance costs (\$37,300), and building maintenance (\$30,000).
- Capital project funding shows an increase over FY20 Amended Budget of \$4,190,000 (129.9%) due to utility improvement projects.

FY22 Proposed Budget

- Personnel services shows an increase over the FY21 Proposed Budget of \$120,300 (2.6%) due to anticipated increases in salaries and benefits.
- Commodities and services shows a decrease from the FY21 Proposed Budget of \$31,900 (0.6%) due to a reduction in contractual service needs.
- Capital outlay shows a decrease from the FY21 Proposed Budget of \$600,000 (83.3%) as there is no plan to purchase additional equipment.
- Capital project funding shows a decrease from the FY21 Proposed Budget of \$7,415,000 (100%) as funding for projects is planned to be complete in FY21.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



WATER

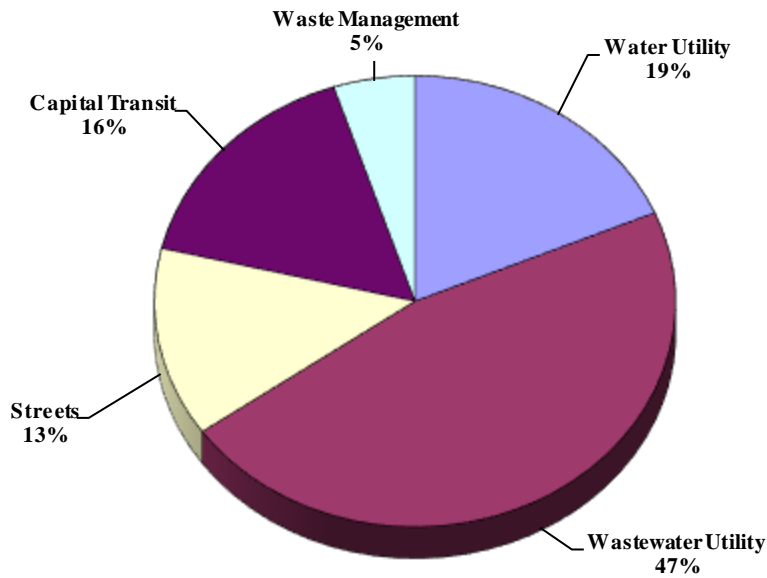
MISSION STATEMENT

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

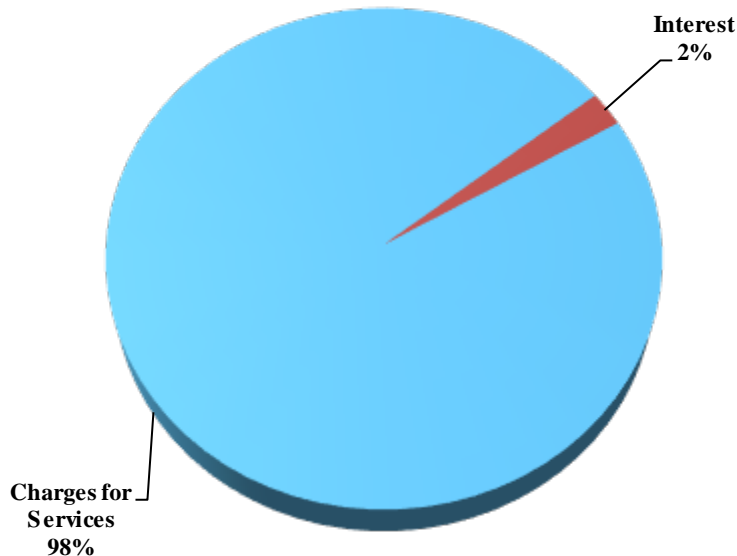
FY21 PROPOSED BUDGET

\$ 8,046,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 1,299,100	1,758,000	1,574,000	1,787,900	1,829,200
Commodities and Services	1,278,400	1,582,000	1,471,800	1,723,400	1,750,700
Capital Outlay	-	185,000	60,000	185,000	185,000
Debt Service	73,000	126,200	126,200	137,200	126,100
Support to Capital Projects	1,600,000	4,050,000	4,050,000	4,213,000	2,756,700
Total Expenses	4,250,500	7,701,200	7,282,000	8,046,500	6,647,700
FUNDING SOURCES:					
Charges for Services	5,911,600	5,672,000	5,960,400	6,111,900	6,269,300
Interest	394,900	127,500	180,000	162,500	145,000
Total Funding Sources	6,306,500	5,799,500	6,140,400	6,274,400	6,414,300
FUND BALANCE:					
Beginning Available Fund Balance	7,200,000	9,256,000	9,256,000	8,114,400	6,342,300
Increase (decrease) in Fund Balance	2,056,000	(1,901,700)	(1,141,600)	(1,772,100)	(233,400)
End of Period Fund Balance	\$9,256,000	7,354,300	8,114,400	6,342,300	6,108,900
STAFFING	14.33	14.33	14.33	14.08	14.08

BUDGET HIGHLIGHT

The Water FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$345,300 (4.5%) and the FY22 Proposed Budget shows a decrease from FY21 of \$1,398,800 (21.0%). Increases are primarily due to changes in full cost allocation and funding for capital projects.

The significant budgetary changes include:

FY21 Proposed Budget

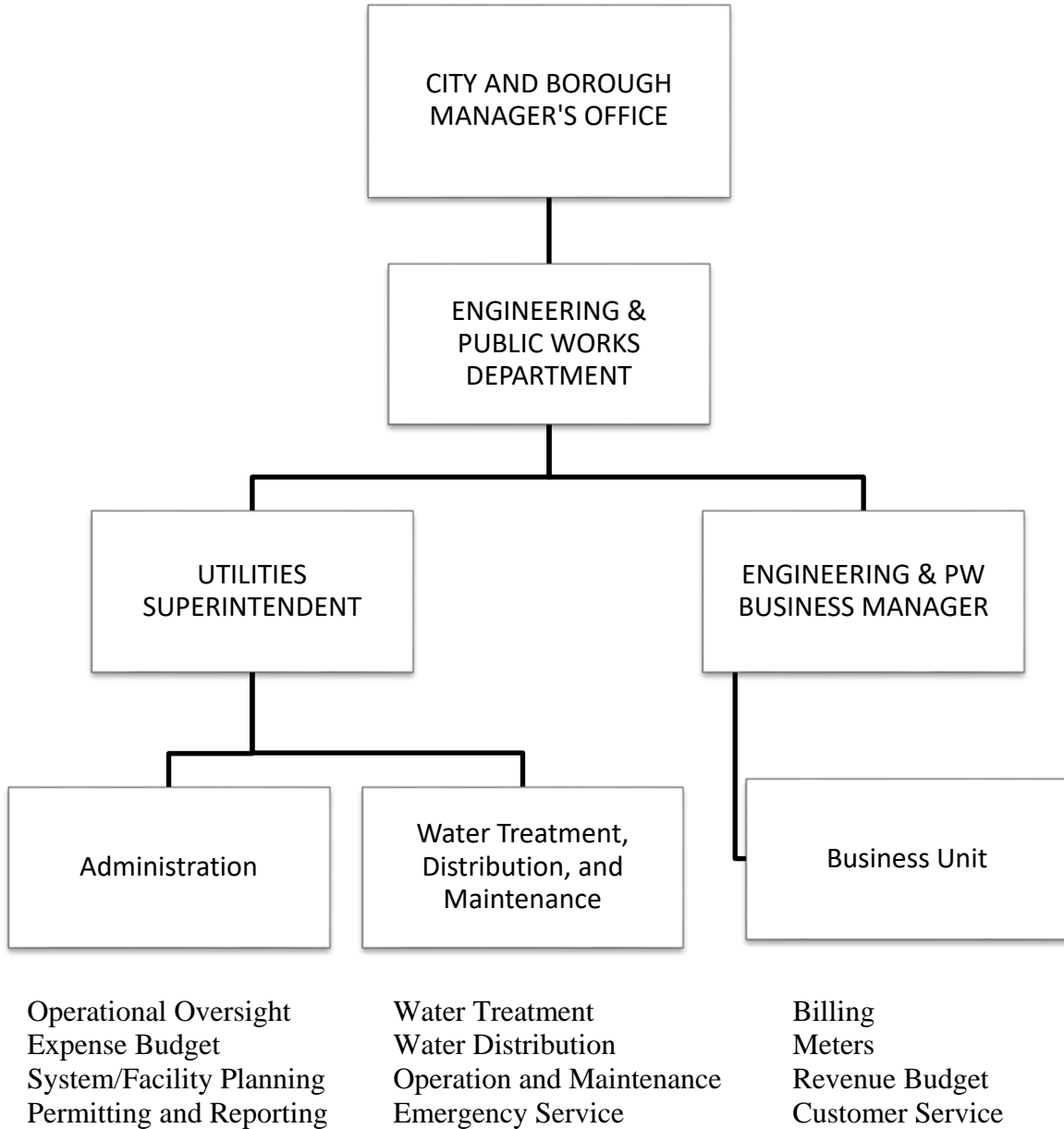
- Personnel services shows an increase over the FY20 Amended Budget by \$29,900 (1.7%) due to anticipated increases in personnel services.
- Commodities and services shows an increase over the FY20 Amended Budget of \$141,400 (8.9%) due to increases in full cost allocation (\$30,300), insurance costs (\$56,900), and contractual services (\$23,700).
- Capital project funding shows an increase over FY20 Amended Budget of \$163,000 (4.0%) due to utility improvement projects.

FY22 Proposed Budget

- Personnel services shows an increase over the FY21 Proposed Budget of \$41,300 (2.3%) due to anticipated increases in personnel services.
- Capital project funding shows a decrease from the FY21 Proposed Budget of \$1,456,300 (52.8%) as funding for projects anticipated primarily in FY21.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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PUBLIC WORKS FLEET MAINTENANCE

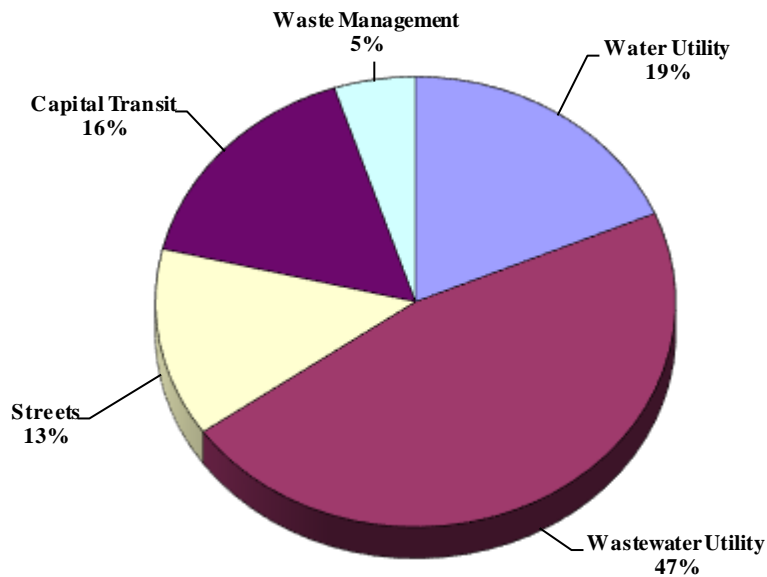
MISSION STATEMENT

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

FY21 PROPOSED BUDGET

\$ 2,341,400

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Requested Budget	Requested Budget
EXPENDITURES:					
Personnel Services	729,800	792,800	766,300	806,000	836,000
Commodities and Services	1,308,000	1,476,300	1,373,100	1,535,400	1,535,500
Total Expenditures	2,037,800	2,269,100	2,139,400	2,341,400	2,371,500
FUNDING SOURCES:					
Intergovernmental User Fees	1,910,800	2,179,900	2,056,000	2,249,200	2,274,900
Total Funding Sources	1,910,800	2,179,900	2,056,000	2,249,200	2,274,900
FUND BALANCE:					
Beginning Available Fund Balance	1,087,200	960,200	960,200	876,800	784,600
Increase (Decrease) in Fund Balance	(127,000)	(89,200)	(83,400)	(92,200)	(96,600)
End of Period Fund Balance	\$ 960,200	871,000	876,800	784,600	688,000
STAFFING	6.25	6.25	6.25	6.25	6.25

BUDGET HIGHLIGHT

The Fleet Maintenance FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$72,300 (3.2%) and the FY22 Proposed Budget shows an increase over FY21 of \$30,100 (1.3%). Increases are due to anticipated increases in personnel services and fleet replacement reserve.

The significant budgetary changes include:

FY21 Proposed Budget

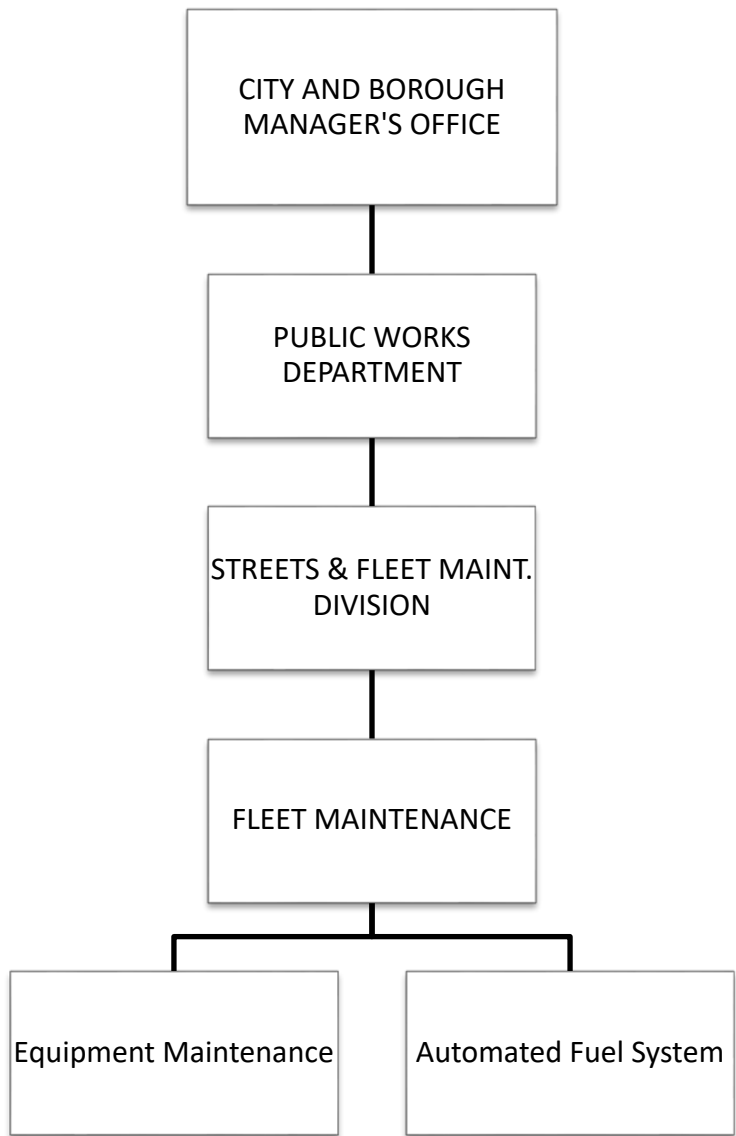
- Personnel Services shows an increase over the FY20 Amended Budget of \$13,100 (1.7%) due to anticipated increases in personnel services.
- Commodities and services shows an increase over the FY20 Amended Budget of \$59,100 (4.0%) due primarily to increases in fleet replacement reserves (\$35,000) and materials and commodities (\$10,000).

FY22 Proposed Budget

- Personnel Services shows an increase over the FY21 Proposed Budget of \$30,000 (3.7%) due to anticipated increases in personnel services.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Ensure Availability
Servicing and Repair
Parts Inventory
Fulfill Equipment
Needs

Key Issuance
Equipment Update
Monthly Billing
Tank Testing

NOTES

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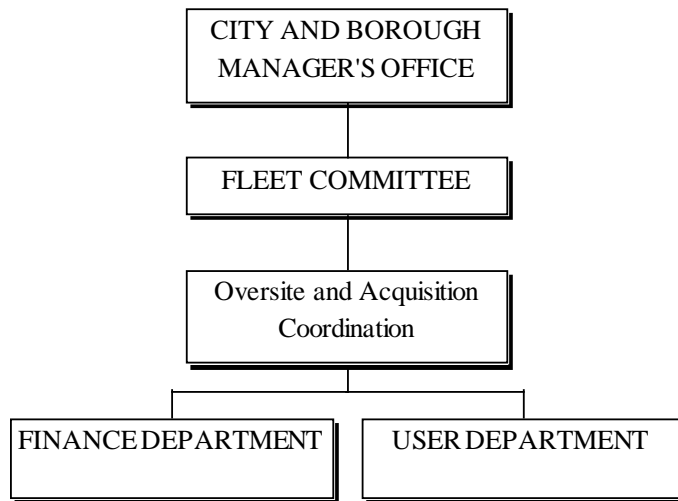
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY21 PROPOSED BUDGET **\$ 6,973,400**

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Requested Budget	Requested Budget
EXPENSES:					
Interdepartmental Charges	\$ 78,100	76,900	76,900	98,200	98,200
Commodities and Services	125,200	-	-	-	-
Capital Outlay	2,639,400	4,723,100	3,548,900	6,875,200	8,145,400
Total Expenses	2,842,700	4,800,000	3,625,800	6,973,400	8,243,600
FUNDING SOURCES:					
Contributions from departments	2,564,600	2,808,600	2,758,600	2,871,300	2,956,500
Interest Income	-	45,100	113,800	113,800	113,800
State Grant	688,700	854,900	333,800	200,400	3,225,300
Gain (Loss) on Equipment Sales	149,800	75,000	75,000	100,000	100,000
Support from General Fund	271,200	-	-	-	-
Support from Marine Passenger Fees	-	-	-	235,000	-
Total Funding Sources	3,674,300	3,783,600	3,281,200	3,520,500	6,395,600
FUND BALANCE:					
Beginning Available Fund Balance	6,372,564	7,204,164	7,204,164	6,859,564	3,406,664
Increase (decrease) in Fund Balance	831,600	(1,016,400)	(344,600)	(3,452,900)	(1,848,000)
 End of Period Fund Balance	 \$ 7,204,164	 6,187,764	 6,859,564	 3,406,664	 1,558,664

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

BUDGET HIGHLIGHT

The Equipment Acquisition Fund's FY21 Proposed Budget is an increase of \$2.17M (45.3%) from the FY20 Amended Budget. The FY22 Proposed budget shows an increase of \$1,270,200 (18.2%) over FY21.

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

RISK MANAGEMENT

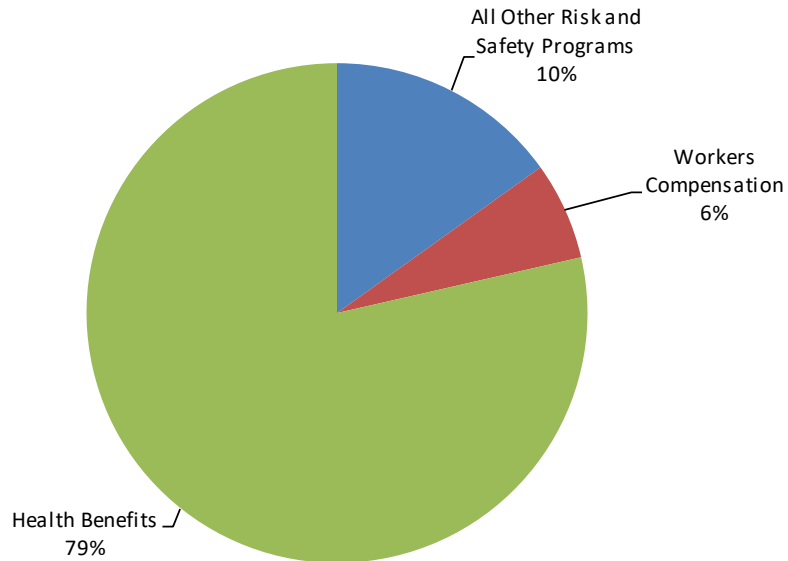
MISSION STATEMENT

Risk Management will work with the City, Bartlett Regional Hospital and Juneau School District to promote and protect the health, safety, and wellness of our employees while preserving and protecting our resources against losses.

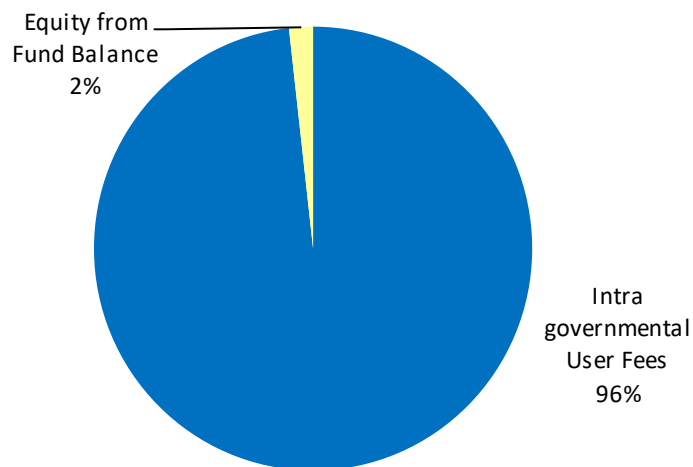
FY21 PROPOSED BUDGET

\$ 25,484,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENSES:					
Personnel Services	\$ 639,100	693,500	678,700	684,300	706,800
Commodities and Services	20,824,800	24,154,300	24,226,000	24,800,000	25,223,600
Support to Capital Projects	1,734,100	-	-	-	-
Total Expenses	23,198,000	24,847,800	24,904,700	25,484,300	25,930,400
FUNDING SOURCES:					
Intragovernmental User Fees	22,454,600	22,299,600	23,215,000	25,035,000	26,035,000
Transfer from General Fund	349,500	-	-	-	-
Total Funding Sources	22,804,100	22,299,600	23,215,000	25,035,000	26,035,000
FUND BALANCE:					
Beginning Available Fund Balance	6,790,600	6,396,700	6,396,700	4,707,000	4,257,700
Increase (Decrease) in Fund Balance	(393,900)	(2,548,200)	(1,689,700)	(449,300)	104,600
 End of Period Fund Balance	 \$ 6,396,700	 3,848,500	 4,707,000	 4,257,700	 4,362,300

BUDGET HIGHLIGHT

The Risk Management FY21 Proposed Budget shows an increase over the FY20 Amended Budget of \$636,500 (2.6%) and the FY22 Proposed Budget shows an increase over FY21 of \$446,100 (1.8%). Increases are primarily due to anticipated increases in insurance costs.

The significant budgetary changes include:

FY21 Proposed Budget

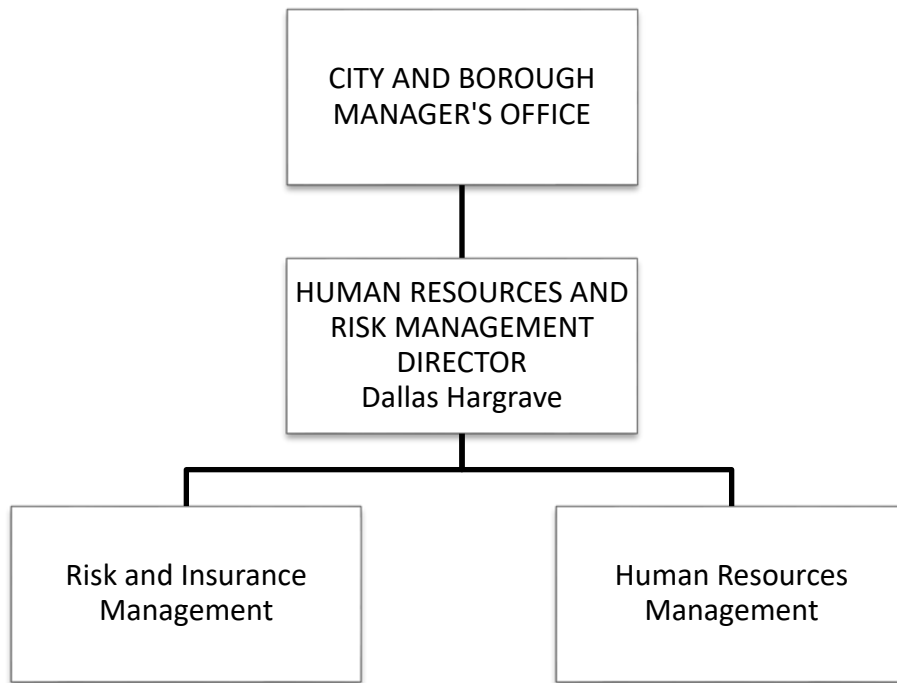
- Personnel Services shows a decrease from the FY20 Amended Budget by \$9,200 (1.3%) due to staff turnover.
- Commodities and services shows an increase over the FY20 Amended Budget of \$645,700 (2.7%) due to anticipated increases in insurance costs.

FY22 Proposed Budget

- Personnel Services shows an increase over the FY21 Proposed Budget of \$22,500 (3.3%) due to anticipated increases in personnel services.
- Commodities and services shows an increase over the FY21 Proposed Budget of \$423,600 (1.7%) due to anticipated increases in insurance costs.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



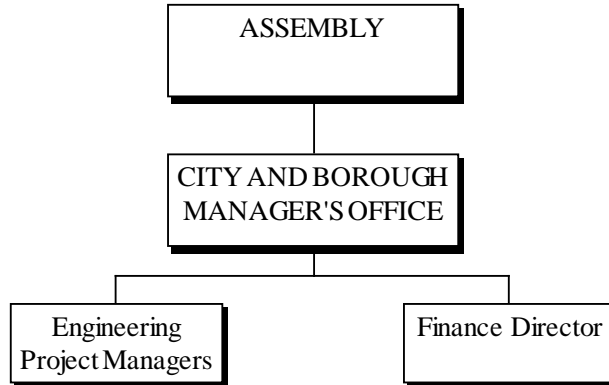
Safety and Loss Control
Claims Management
Health Benefits, Group Life, and
Wellness
Employment Security
Administrative Support

Staffing and Recruitment
Employee and Labor Relations
Organization Development
Records Administration
Contract Administration and
Negotiations
HR Technology and Process
Improvement
Maintenance and Update of CBJ
Code and Personnel Rules
Supervisory/Management
Training
Employee Development and
Performance Management
Position Classification and Pay
Systems

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension

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

	FY19 Actuals	FY20		FY21 Requested Budget	FY22 Requested Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 103,700	136,300	123,000	141,600	147,500
Commodities & Services	21,000	25,700	24,700	24,700	24,900
Capital Outlay	28,600	95,000	100,000	95,000	95,000
Debt Service:					
#88 W Valley Sewer III	16,000	15,800	15,800	15,600	15,400
#91 N Douglas Sewer V	18,400	18,200	18,200	18,000	17,700
#95 N Douglas Sewer	32,100	31,700	31,700	31,300	30,900
#96 Auke Bay Sewer	1,500	1,500	1,500	1,500	1,500
#97 Eagles Edge Water	-	54,400	66,900	26,000	27,800
#98 W Valley Sewer I & II	53,300	52,700	52,700	52,100	51,400
#130 W Valley Sewer III	16,000	15,800	15,800	15,600	15,400
Support to General Fund	2,000	1,400	3,700	13,900	13,200
Support to Capital Projects	476,000	-	-	-	-
Total Expenditures	768,600	448,500	454,000	435,300	440,700
FUNDING SOURCES:					
Assessment Payments	455,800	53,900	95,400	37,900	37,900
Square Foot Add-on Fees	90,200	253,500	220,500	168,000	168,000
Penalties and Interest	17,400	31,700	30,400	27,400	23,700
Total Funding Sources	\$ 563,400	\$ 339,100	\$ 346,300	\$ 233,300	\$ 229,600
FUND BALANCE					
Beginning Fund Balance	\$ 2,217,800	2,012,600	2,012,600	1,904,900	1,702,900
Increase (Decrease) In Fund Balance	(205,200)	(109,400)	(107,700)	(202,000)	(211,100)
End of Period Fund Balance	\$ 2,012,600	1,903,200	1,904,900	1,702,900	1,491,800

SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension

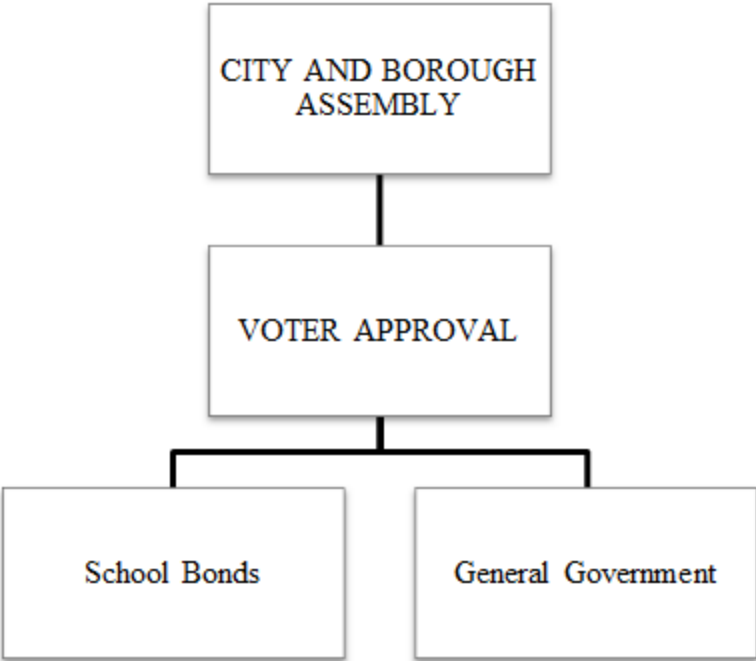
ASSESSMENT REVENUE

	FY20		FY21		FY22	
	Projected Actuals		Requested		Requested	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	2,600	500	2,600	400	2,600	300
#61 Hughes Way	3,000	500	2,500	300	2,500	200
#62 McGinnis Street Improvement	77,000	12,000	28,000	11,500	28,000	10,000
#91 N Douglas Sewer V	-	1,300	-	900	-	700
#94 W 9th St Paving	8,000	400	-	-	-	-
#95 N Douglas Sewer	-	1,600	-	1,100	-	500
#97 Eagles Edge Water	-	3,900	-	4,300	-	3,900
#98 W Valley Sewer I & II	-	7,000	-	6,200	-	5,700
#130 W Valley Sewer III	-	2,000	-	1,700	-	1,500
#201 Dunn Street Improvements	4,800	1,200	4,800	1,000	4,800	900
Totals	95,400	30,400	37,900	27,400	37,900	23,700
FEES:						
Water & Sewer Connect Add-On	220,500	-	168,000	-	168,000	-
Totals	\$ 220,500	\$ -	\$ 168,000	\$ -	\$ 168,000	\$ -

NOTES

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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



NOTES

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DEBT SERVICE FUND

AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY21 (calendar year 2020) projected area wide assessment is \$5.07 billion. Therefore, bond indebtedness should not exceed \$253.5 million. As of June 30, 2019 the G.O. debt is \$55.2 million with an additional \$49.2 million in revenue bonds and loans. Of the G.O. amount at June 30, \$21.9 million qualified for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). If the State fully funds the reimbursement program, the CBJ would be obligated to pay \$33.3 million in outstanding G.O. debt. If, as was the case in FY20, the State only reimburses half of the qualified reimbursement to the City, CBJ would be obligated to pay \$44.3 million in outstanding G.O. debt.

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

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

Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. Due to the State's financial situation, we are projecting to receive only half of the State's obligation, or \$3.3 million in FY21 in State School Construction Bond Debt Reimbursement Program payments. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program. It is unknown if the program will be reinstated when the current moratorium ends July 1, 2020.

Budgeting and Accounting for Debt Service

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

The total debt service amounts shown below include the total debt service for both general obligation (under “Debt Service Fund”) and revenue bond issues (under “Enterprise Fund”). The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
GO Debt Service Fund:					
School Improvement Bonds	\$ 11,513,300	9,548,900	9,548,900	8,713,200	7,393,500
Building Bonds	6,275,000	7,024,000	6,382,000	6,989,800	7,012,200
Leases	56,300	-	-	-	-
Bond Issuance Costs	-	60,000	86,000	-	-
Maintenance Fees	5,800	12,600	2,600	2,600	1,700
Other	-	82,300	-	-	-
Total GO Debt	17,850,400	16,727,800	16,019,500	15,705,600	14,407,400
Enterprise Funds:					
Airport	-	1,066,000	351,500	2,451,700	2,722,300
Harbors	639,900	738,100	738,100	738,400	737,600
Wastewater	501,000	1,449,500	1,604,500	1,778,200	1,776,900
Water	73,000	126,200	126,200	137,200	126,100
Hospital	1,410,900	1,661,900	1,661,900	1,661,500	1,666,700
Total Enterprise Funds Debt	2,624,800	5,041,700	4,482,200	6,767,000	7,029,600
Total Debt Service Obligation	\$ 20,475,200	21,769,500	20,501,700	22,472,600	21,437,000

Changes in Outstanding General Obligation Debt Service

School bond debt will continue to decrease over the course of the next few years as debt comes due and no new debt is scheduled to be taken on. School debt payments will decrease \$.8M (8.8%) and \$1.3M (15.1%) in FY21 and FY22, respectively. Building debt payments will stay flat, with a decrease in existing debt payments being offset by new debt payments for Airport Terminal bonds issued in FY20.

DEBT SERVICE FUND

COMPARATIVES

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	66,200	113,900	113,900	208,300	-
'09 School (\$1.17M)	138,000	137,700	137,700	-	-
'10 School (\$6M)	717,500	707,800	707,800	696,200	-
'11 School (\$5.8M)	657,300	659,600	659,600	655,200	-
'12 II Refund '03A (\$9.08M)	1,958,400	-	-	-	-
'12 III A Bay Sch (\$11.3M)	1,199,700	1,168,200	1,168,200	1,169,300	1,167,700
'12 III Adair/Ken Turf (\$1.19M)	126,300	123,000	123,000	123,100	123,000
'12 III A Bay Sch Heating (\$700K)	74,400	72,400	72,400	72,500	72,300
'13 III A Bay Sch (\$7.345M)	905,500	903,700	903,700	902,100	902,000
'15 II GO 2005A Refund (\$3.39M)	705,800	708,800	708,800	-	-
'16-III/IV 2006B Refund (\$17.575M)	3,861,500	3,849,800	3,849,800	3,784,100	4,029,000
'18 GO 2008A&B Refund (\$5.057M)	1,102,700	1,104,000	1,104,000	1,102,400	1,099,500
Total School Debt	11,513,300	9,548,900	9,548,900	8,713,200	7,393,500
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	13,300	14,800	14,800	12,200	11,600
'08C Pool (OTC) (\$662K)	89,400	65,000	65,000	110,000	34,500
'09 Pool (\$11.245M)	1,306,800	1,331,100	1,331,100	-	-
'10 Pool (\$7.58M)	400,000	400,000	400,000	1,776,500	1,820,500
'12 III Refund '03B (\$7.415M)	928,300	937,100	937,100	948,600	947,900
'13 I CIP (\$2.6M)	199,600	204,600	204,600	200,200	200,800
'14 II CIP (\$11.2M)	908,400	909,000	909,000	911,400	907,600
'14 I Seawalk CIP (\$6.055M)	404,800	406,500	406,500	403,100	404,600
'15 Port CIP (\$26.63M)	1,692,500	1,688,200	1,688,200	1,692,300	1,689,000
'16-III/IV CIP Go (\$2.635M)	331,900	332,700	332,700	333,100	333,100
'18 CIP GO (\$5.9M)	-	735,000	-	-	-
'19 JIA GO-Ex (\$2.875M)	-	-	52,000	338,800	372,600
'19 JIA GO-AMT (\$2.25M)	-	-	41,000	263,600	290,000
Total Building Debt	6,275,000	7,024,000	6,382,000	6,989,800	7,012,200
Bond Maintenance Fees	5,800	12,600	2,600	2,600	1,700
Bond Issuance Costs	-	60,000	86,000	-	-
Lease: '15 JPD Equip	28,800	-	-	-	-
Lease: '15 CCFR Equip	27,500	-	-	-	-
Govern Upgrade	-	82,300	-	-	-
Total Areawide Debt	\$ 17,850,400	16,727,800	16,019,500	15,705,600	14,407,400

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY19 Actuals	FY20		FY21 Proposed Budget	FY22 Proposed Budget
		Amended Budget	Projected Actuals		
FUNDING SOURCES:					
Interest Income	65,100	-	-	-	-
Federal Subsidy	94,800	183,400	183,400	126,000	97,500
School Construction Reimb.	8,453,900	7,096,000	3,550,000	3,279,000	2,818,000
Property Tax	6,320,300	5,946,100	5,969,000	6,028,800	6,028,800
Support From:					
Sales Tax	1,040,000	200,000	200,000	-	-
Port Development Fund	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Roaded Service Area	28,800	-	-	-	-
Fire Service Area	27,500	-	-	-	-
Capital Projects	52,000	-	-	-	-
General Fund	-	-	-	-	-
Total Funding Sources	\$ 18,179,800	15,520,300	11,997,200	11,529,200	11,037,900
FUND BALANCES					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Beginning Available Balance	4,827,200	5,156,600	5,156,600	1,134,300	(3,042,100)
Increase (Decrease) in Available	329,400	(1,207,500)	(4,022,300)	(4,176,400)	(3,369,500)
End of Period Available	\$ 5,156,600	3,949,100	1,134,300	(3,042,100)	(6,411,600)

DEFINITIONS OF FUNDS

Governmental Funds

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

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, Management Information Systems and Human Resources).
- Libraries - This department provides library and lifelong learning services to the city's residents and visitors.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing services to the CBJ user departments.
- Capital Transit Department - This department is used to account for the CBJ's Roaded Service Area, Capital Transit function. Functions include activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Community Development Department - This department provides community planning and permitting services to the CBJ and city residents.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and firefighting services, and ARFF services for the Airport. Revenue support for this function is levied on a service area basis, Fire Service Area.
- 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. It also provides services for the CARES program.
- Engineering Department - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations. It also accounts for Visitor Services as well as Parks and Landscape and Building Maintenance, all within the Areawide unit.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police and animal control services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.

DEFINITIONS OF FUNDS

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

- Hotel Tax/Visitor Services Fund - This fund is used to account for the special Hotel Tax levy. Revenues collected are used to support Centennial Hall (Juneau's Convention Center) and Juneau Convention and Visitors Bureau (JCVB).
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Library Minor Contributions - This fund is used to account for minor unrestricted contributions used to help fund library procurement.
- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to fund capital improvements to port facilities. (Ordinance. 89-52; Resolutions 2150, 2163, 2294(b), 2423(b)-am, and 2552)
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Lands and Resources - This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is used to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garages. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund social service programs.

DEFINITIONS OF FUNDS

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

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

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

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

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

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

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

Proprietary Funds

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

- Bartlett Regional Hospital - This fund is used to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund is used to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund is used to account for the activities of the CBJ's wastewater treatment operations. The wastewater utility provides for wastewater treatment facilities for most of the populated roaded areas. The wastewater utility is financially self-supported through user service fees.
- Water Utility - This fund is used to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.

DEFINITIONS OF FUNDS

- Harbors - This fund is used to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund is used to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.
- Waste Management - This fund is used to account for the collection and disposal of hazardous waste not accepted at the landfill and a recycling program.

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

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

Fiduciary Funds

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

GLOSSARY

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

GLOSSARY

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

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

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

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

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

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

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

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

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

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

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

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
Incremental Request	Programs and services which departments would like to have added (in priority order) if resources are available.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interdepartmental Charges Sales Tax	The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.
Interest Income	Revenue associated with CBJ management activities of investing idle cash in approved securities.
Interfund Loans	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
Interfund Transfers	<p>There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions. <p>Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roaded Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.</p> <p>A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.</p>

GLOSSARY

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

Major Funds

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

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

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

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

GLOSSARY

Measurement Focus	The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.
Mill Levy	Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.
Mission Statement	A statement of purpose for why the department or function exists.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.
Net Income	Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.
Non-Core Services	These are provided services that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
Nonmajor Funds	Those funds not meeting the criteria for a major fund. See Major Funds.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

GLOSSARY

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