

City and Borough of Juneau

Biennial Budget

Adopted Fiscal Year 2018

Year 2 of the FY17/18 Biennial Budget

JUNEAU

Adopted June 5, 2017

BIENNIAL BUDGET
FISCAL YEAR 2018
YEAR 2 OF THE FY17/FY18 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Ken Koelsch
Mayor

Jesse Kiehl, *Chair*
Assembly Finance Committee

Jerry Nankervis
Assembly Member

Mary Becker
Assembly Member

Maria Gladziszewski
Assembly Member

Loren Jones
Assembly Member

Norton Gregory
Assembly Member

Beth Weldon
Assembly Member

Debbie White
Assembly Member

Duncan Rorie Watt, *City and Borough Manager*
Mila Cosgrove, *Deputy City and Borough Manager*
Bob Bartholomew, *Finance Director*
Sam Muse, *Controller*
Jean Hodges, *Assistant Controller*
Elisabeth Jensen, *Budget Analyst*

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VICINITY MAP

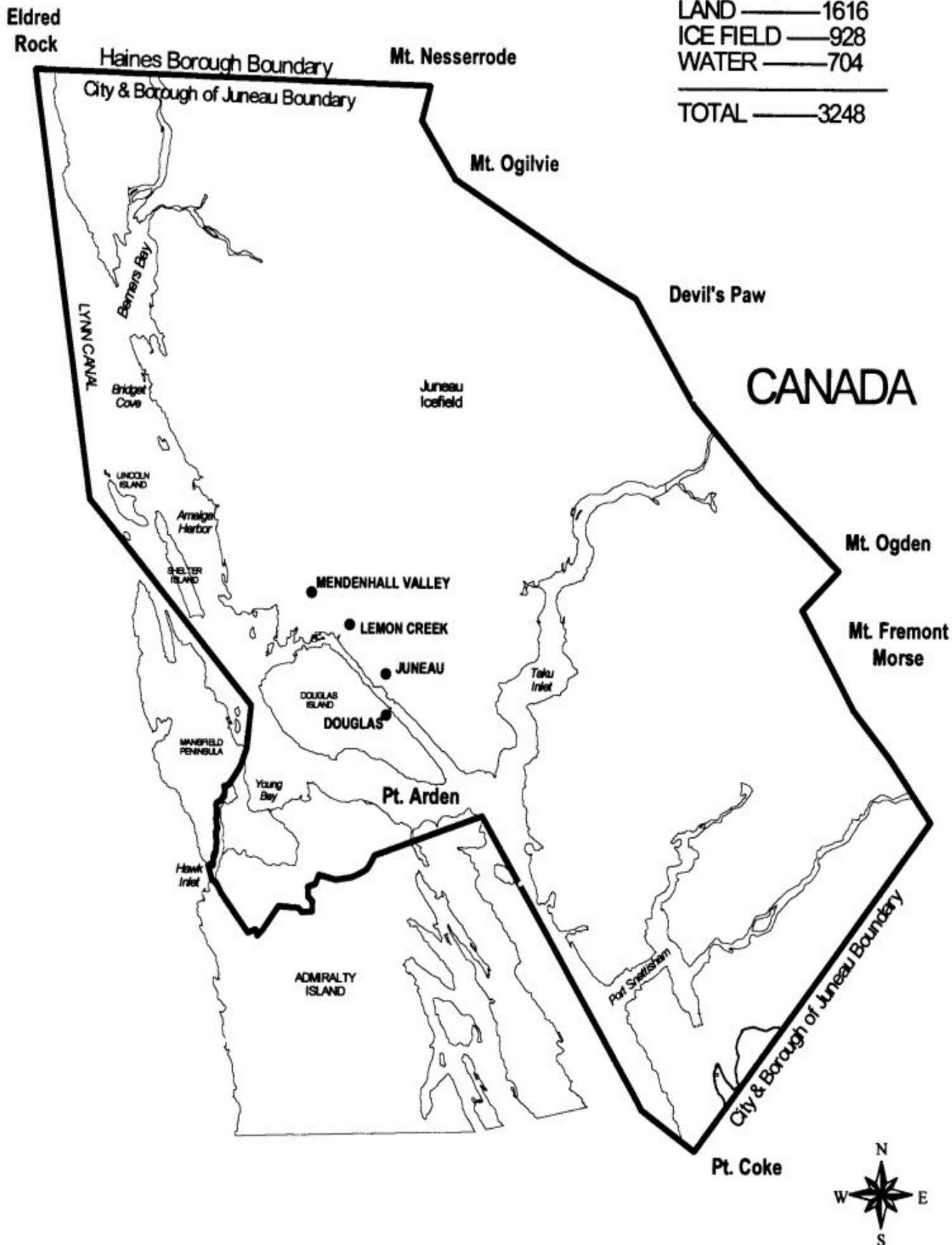
Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248



MAYOR AND ASSEMBLY



Ken Koelsch
Mayor



Maria Gladziszewski
Areawide
Assembly Member



Norton Gregory
Areawide
Assembly Member



Mary Becker
District 1
Assembly Member



Jesse Kiehl
Deputy Mayor
District 1
Assembly Member



Loren Jones
District 1
Assembly Member



Beth Weldon
District 2
Assembly Member



Debbie White
District 2
Assembly Member



Jerry Nankervis
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.

Bob Bartholomew
Finance Director

Sam Muse
Controller

Jean Hodges
Assistant Controller

Elisabeth Jensen
Budget Analyst

Tim Davis
Administrative Assistant

Sonia Delgado
Accountant

Angelica Lopez-Campos
Accountant

Kathleen Jorgensen
Accountant

Sara Rearick
Accountant

Rose Evans
Accountant

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

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

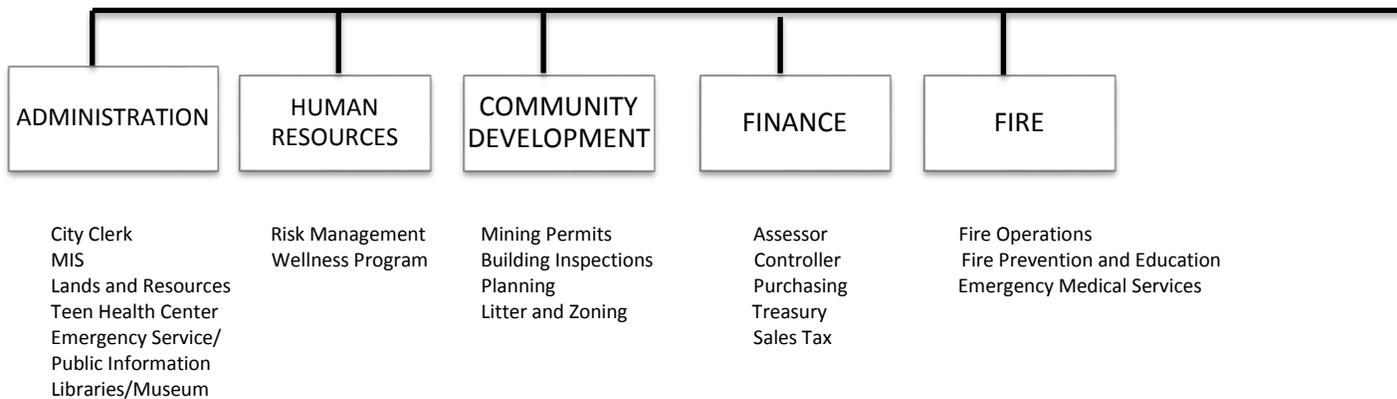
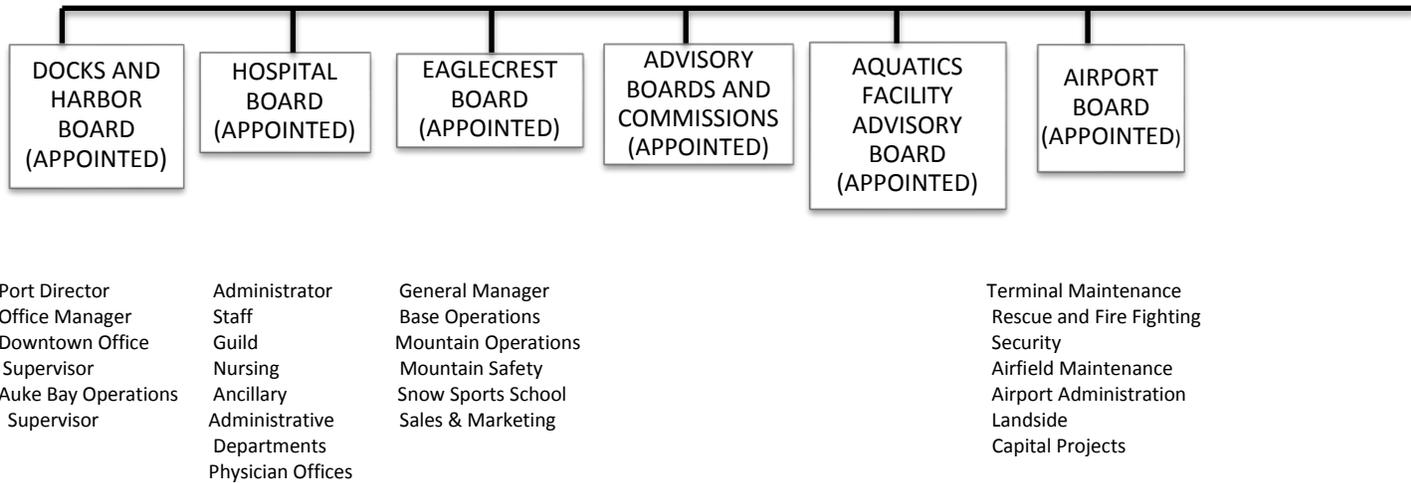
If you have any questions related to the FY18 Adopted Budget, call us at 907.586.5216.

Our mailing address is:

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

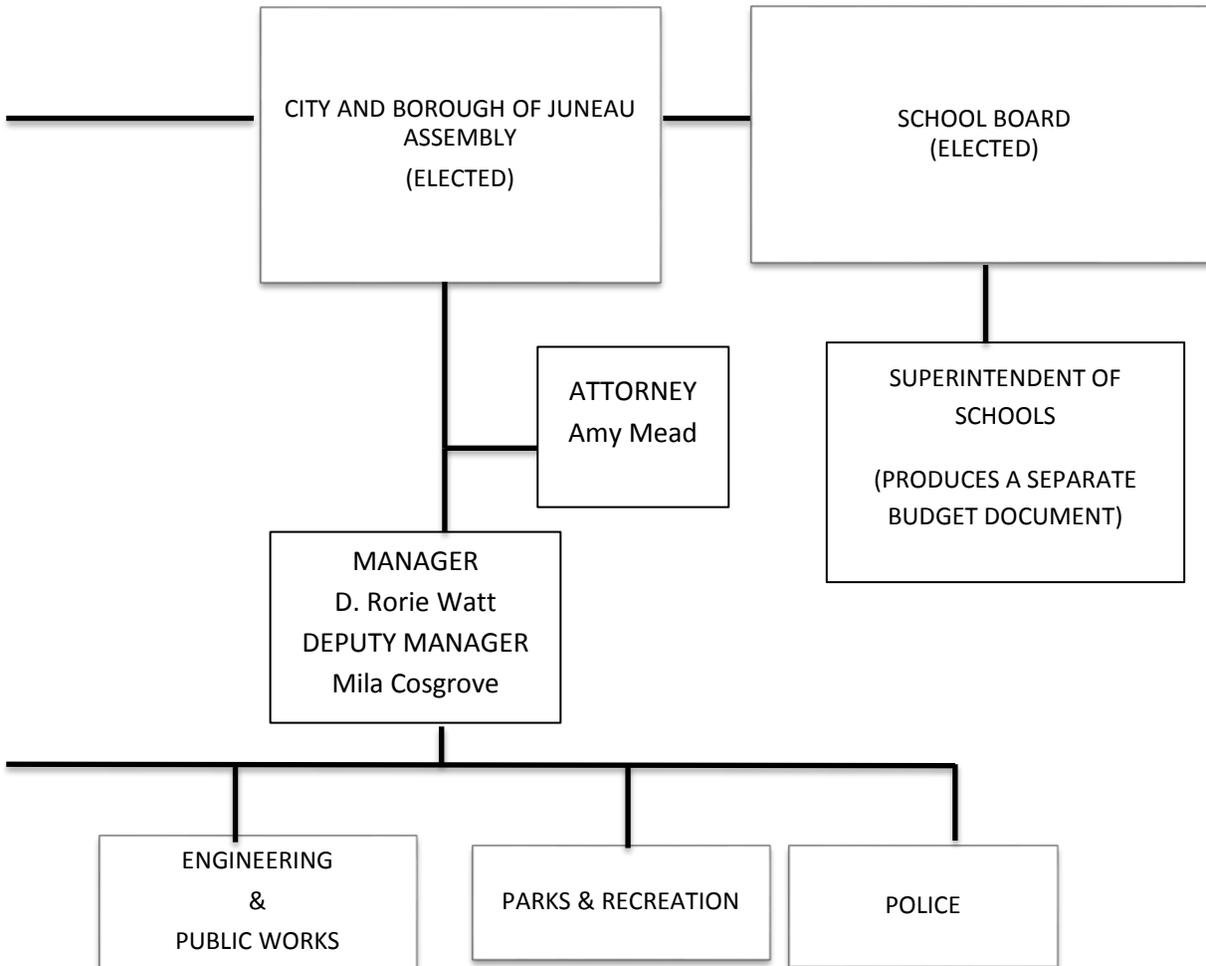
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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.....	32,739

Employment and Economy

Private sector employment.....	11,098
Public sector employment.....	6,832
Unemployment	4.3%

Gross Business Sales by category (in thousands of dollars) \$ 2.45 billion

Real estate.....	\$ 94,846
Contractors.....	\$ 378,545
Liquor and restaurant.....	\$ 146,130
Retail sales – general	\$ 212,284
Foods.....	\$ 195,899
Transportation and freight	\$ 156,049
Professional services.....	\$ 314,570
Retail sales – specialized	\$ 195,157
Automotive	\$ 78,484
Other	\$ 675,759

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

HECLA Greens Creek Mining	\$ 216,627
Coeur Alaska	\$ 159,061
Alaska Electric Light & Power.....	\$ 92,442
Fred Meyer of Alaska Inc.	\$ 20,036
Glacier Village Supermarket Inc.	\$ 18,119
O Jacobsen Drive Juneau LLC	\$ 17,255
Juneau I LLC	\$ 16,689
Carr Gottstein Foods Co	\$ 15,537
Wal-Mart Property.....	\$ 15,040
D & M Rentals.....	\$ 14,270

Major Employers (top ten by number of employees):

State of Alaska.....	4,097
Federal Government	639
Juneau School District	672
City and Borough of Juneau	582
Bartlett Regional Hospital	402
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	6,321
Major airline passengers enplaning	319,551

Streets

Miles of streets.....	130
Miles of sidewalks	31

COMMUNITY PROFILE

Water Services

Consumers.....	9,592
Miles of water mains.....	180
Fire hydrants.....	1,450
Wells.....	7
Reservoirs.....	9
Pump stations.....	9

Wastewater Services

Consumers.....	8,644
Miles of sanitary sewer.....	150
Lift stations.....	46
Wastewater treatment plants.....	3
Average yearly gallonage treated.....	1,200 million

Fire Protection

Stations.....	5
Volunteer firefighters.....	87
Number of fire alarms.....	986

Police Protection

Stations.....	1
Reported violent crimes.....	2,179

Parks, Recreation, and Culture

Recreation service parks.....	35
Total acres.....	481
Natural area parks.....	81
Total acres.....	4,139
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, 2016.

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

Presented by: The Manager
Introduced: April 5, 2017
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2017-05

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2017 Based Upon the Proposed Budget for Fiscal Year 2018.**

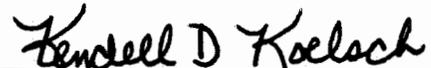
Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Rates of Levy. The following are the rates of levy on taxable property within the City and Borough of Juneau for the Calendar Year beginning January 1, 2017, based upon the proposed budget for Fiscal Year 2018 beginning July 1, 2017.

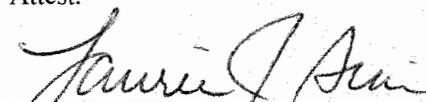
<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.30
Fire Service Area	0.36
Areawide	6.70
Operating Total	9.36
<u>Debt Service</u>	<u>1.30</u>
Total	10.66

Section 3. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 5th day of June, 2017.


Kendell D. Koelsch, Mayor

Attest:


Laurie J. Sica, Municipal Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2017-06

**An Ordinance Appropriating Funds from the Treasury
for FY18 City and Borough Operations**

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

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2017, and ending June 30, 2018. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 20,776,200
Federal Support	2,434,900
Taxes	99,032,600
Charges for Services	122,291,200
Licenses, Permits, Fees	10,452,000
Fines and Forfeitures	432,300
Rentals and Leases	4,354,300
Investment & Interest Income	2,791,200
Sales	954,800
Other Revenue	401,300
Total Estimated Revenue	<u>263,920,800</u>
General Governmental Fund Balance Increase	(98,900)
All Other Funds Fund Balance Decrease	4,516,200
Support From Other Funds	<u>66,792,600</u>
Total Estimated Funding Sources	<u>335,130,700</u>

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

APPROPRIATION:

General Governmental Funds:

Mayor and Assembly	\$ 5,301,100
City Manager	1,935,100
City Clerk	415,200
Human Resources	614,500
Management Information Systems	2,681,800
Capital City Fire	4,088,700
Capital City Rescue	4,352,700
Capital Transit	8,625,500
Community Development	2,909,200
General Engineering	544,000
Finance	5,477,200
Law	2,172,500
Libraries	3,055,600
Parks and Recreation:	
Building Maintenance	2,551,100
Parks and Landscape	1,768,000
Recreation	5,540,000
Visitor Services	1,099,000
Police	14,598,300
Streets	5,278,500
Unallocated Budget Reduction	-
Support To Other Funds:	
School District	26,935,900
Debt Service	56,300
All Other Funds	900,000
Interdepartmental Charges	(6,134,400)
Capital Projects Indirect Cost Allocation	(524,300)
Total	<u>94,241,500</u>

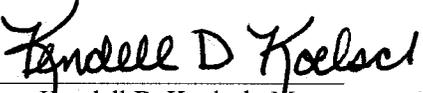
Special Revenue Funds:

Sales Tax	923,100
Hotel Tax	25,500
Tobacco Excise Tax	31,200
Downtown Parking	542,200
Eaglecrest	2,772,000
Lands	1,110,900
Library Minor Contributions	45,000
Marine Passenger Fee	5,500
Port Development	5,500
Support To Other Funds	57,610,200
Total	<u>63,071,100</u>

Debt Service Funds	\$ 21,382,900
Special Assessment Funds:	
Special Assessment	122,700
Support To Other Funds	288,800
Total	411,500
Jensen-Olson Arboretum	89,300
Enterprise:	
Juneau International Airport	7,064,000
Bartlett Regional Hospital	90,572,800
Boat Harbors	3,671,200
Docks	1,629,300
Water	4,039,500
Wastewater	11,052,800
Waste Management	1,614,400
Support To Other Funds	7,848,000
Interdepartmental Charges	(11,000)
Total	127,481,000
Internal Service Funds:	
Equipment Acquisition	3,750,500
Fleet Maintenance	2,142,400
Risk Management	22,969,400
Interdepartmental Charges	(26,480,600)
Total	2,381,700
Capital Projects:	
Capital Projects	24,083,200
CIP Engineering	1,988,500
Total	26,071,700
Total Appropriation	\$335,130,700

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

Adopted this 5th day of June, 2017.


Rendell D. Koelsch, Mayor

Attest:


Laurie J. Sica, Municipal Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2017-07

**An Ordinance Appropriating Funds from the Treasury
for FY18 School District Operations**

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

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau School District, for the fiscal year beginning July 1, 2017, and ending June 30, 2018. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 47,053,900
Federal Support	5,304,400
User Fees, Permits, and Donations	3,724,900
Student Activities Fundraising	1,950,000
Total Revenue	\$ 58,033,200

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	26,010,200
Special Revenue	185,000
Student Activities	740,700
Total Transfers In	\$ 26,935,900

Fund Balance Decrease	2,298,100
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Total Estimated Funding Sources **\$ 87,267,200**

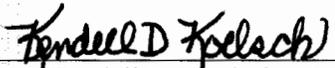
Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

APPROPRIATION:

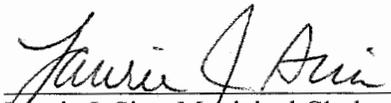
General Operations	\$ 72,020,700
Special Revenue	7,164,400
Other	8,082,100
Total Appropriation	\$ 87,267,200

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

Adopted this 15th day of May, 2017.


Kendell D. Koelsch, Mayor

Attest:


Laurie J. Sica, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2791(d)

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2018 through 2023, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2018.

WHEREAS, the CBJ Capital Improvement Program is a plan for capital improvement projects proposed for the next six fiscal years; and

WHEREAS, the Assembly has reviewed the Capital Improvement Program for Fiscal Year 2018 through Fiscal Year 2023, and has determined the capital improvement project priorities for Fiscal Year 2018.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Capital Improvement Program.

(a) Attachment A, entitled "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2018 - 2023," dated June 1, 2017, is adopted as the Capital Improvement Program for the City and Borough.

(b) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2018 - 2023," are pending capital improvement projects to be undertaken in FY18:

FISCAL YEAR 2018

GENERAL GOVERNMENT FUNDING IMPROVEMENTS

DEPARTMENT	PROJECT	FY18 BUDGET
School District	School District Deferred Maintenance	\$ 600,000
	General Government Funding Improvements Total	\$ 600,000

FISCAL YEAR 2018

GENERAL SALES TAX IMPROVEMENTS

DEPARTMENT	PROJECT	FY18 BUDGET
Manager's Office	INFOR / LAWSON & OTHER MIS Software Updates	\$ 250,000
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	210,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	200,000
Parks & Recreation	Sports Field Resurfacing & Repairs	190,000
Parks & Recreation	Treadwell Arena Parking Lot Lighting	50,000
Parks & Recreation	Kax Trail Repairs	100,000
	General Sales Tax Improvements Total	\$ 1,000,000

FISCAL YEAR 2018

AREAWIDE SALES TAX PRIORITIES

DEPARTMENT	PROJECT	FY18 BUDGET
Manager's Office	IT Software Updates & Upgrades	200,000
Manager's Office	Vehicle and Equipment Wash Bays	950,000
Manager's Office	Capitol Plaza Planning	25,000
Building Maint. - Fire	DT Fire Station Roof Replacement	300,000
Parks & Recreation	Kax Trail Repairs	100,000
Parks & Recreation	Hut to Hut	50,000
Street Maintenance	Pavement Management	725,000
Street Maintenance	Sidewalk & Stairway Repairs	150,000
Street Maintenance	McGinnis Subdivision Improvements - Ph 3	975,000
Street Maintenance	Downtown Street Improvements (Front, Franklin, Dt core) PH 2	1,100,000
Street Maintenance	Shaune Drive Improvements - Anka to Barrow	800,000
Street Maintenance	Birch Lane Improvements Mendenhall to Julep Ph 1	1,500,000
Street Maintenance	Calhoun Ave Improvements - Main to Gold Ck (Design)	100,000
Street Maintenance	Areawide Drainage Improvements	150,000
Street Maintenance	Douglas Side Streets (D and E Streets)	800,000
Capital Transit	Bus Shelters /Interim Valley Transit Center Improvements	150,000
Capital Transit	Valley Public Transit Transfer Station	300,000
Engineering	Areawide EV Charging Stations	25,000
Engineering	Stephen Richards / Riverside Intersection DOT Match	100,000
	Areawide Sales Tax Priorities Total	\$ 8,500,000

FISCAL YEAR 2018

TEMPORARY 1% SALES TAX PRIORITIES

Voter Approved Sales Tax 10/01/13 - 09/30/18

DEPARTMENT	PROJECT	FY18 BUDGET
Airport	SREF Match	\$ 200,000
Manager's Office	Bonded Debt Service	2,755,000 *
Manager's Office	Budget Reserve	1,050,000 *
Mayor and Assembly	Willoughby Arts Center	250,000 *
Parks & Recreation	Deferred Building Maintenance	1,300,000
Parks & Recreation	Twin Lake Park and ADA repairs	70,000
	Temporary 1% Sales Tax Priorities Total	\$ 5,625,000

Res. 2791(d)

**FISCAL YEAR 2018
MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY18 BUDGET
Harbors	Visitor Information Kiosk Replacement - Design	\$ 25,000
Harbors	Cruise Ship Uplands Staging Area	100,000
Harbors	Downtown Restrooms - Partial Funding to Locate/Design	75,000
Engineering	Downtown Street Improvements	1,000,000
Engineering	Waterfront Seawalk	577,780
Wastewater Utility	Real Time Cruise Ship Wastewater Discharge Monitoring	50,000
	Marine Passenger Fee Priorities Total	\$ 1,827,780

**FISCAL YEAR 2018
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY18 BUDGET
Harbors	Auke Bay Passenger For Hire Facility	\$ 4,600,000
	State Marine Passenger Fee Priorities Total	\$ 4,600,000

**FISCAL YEAR 2018
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY18 BUDGET
Water Utility	Douglas Highway Water - (Cordova-David)	\$ 2,200,000
Water Utility	Calhoun (8th to Gold Creek) Water Replacement	150,000
Water Utility	SCADA (Supervisory Control and Data Acquisition)	100,000
Water Utility	McGinnis Subdivision Utility Adjustments	20,000
Water Utility	Pavement Management Utility Adjustments	20,000
Water Utility	Shaune Drive - Anka to Barrow - Utility Adjustments	10,000
	Water Enterprise Fund Total	\$2,500,000

**FISCAL YEAR 2018
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY18 BUDGET
Wastewater Utility	MWWTP Belt Filter Press Replacement	\$ 2,000,000
Wastewater Utility	MWWTP Odor Control	1,350,000
Wastewater Utility	JDTP New Vector Dump	500,000
Wastewater Utility	MWWTP Roof Repair	250,000
Wastewater Utility	Calhoun (8th to Gold Creek) Sewer Replacement	50,000
Wastewater Utility	Pavement Management Utility Adjustments	20,000
Wastewater Utility	McGinnis Subdivision Utility Adjustments	20,000
Wastewater Utility	SCADA (Supervisory Control and Data Acquisition)	100,000
Wastewater Utility	Birch Lane Sewer Replacement	175,000
Wastewater Utility	Douglas Side Streets 2017 (D and E Streets)	175,000
Wastewater Utility	DT Street Improvements - First Street Sewer	100,000
Wastewater Utility	Shaune Drive Sewer Improvements - Anka to Barrow	75,000
	Wastewater Enterprise Fund Total	\$ 4,815,000

**FISCAL YEAR 2018
DOCKS AND HARBORS ENTERPRISE FUND**

DEPARTMENT	PROJECT		
Docks & Harbors	Statter Harbor Breakwater Safety Improvements	\$	333,000
Docks & Harbors	Taku Harbor Deferred Maintenance		200,000
	Docks and Harbors Enterprise Fund Total	\$	533,000

**FISCAL YEAR 2018
LANDS FUND**

DEPARTMENT	PROJECT		
Lands	Stabler Quarry Infrastructure and Expansion	\$	685,000
	LANDS Fund Total	\$	685,000

ORDINANCE 2017-06 CAPITAL PROJECTS FUNDING TOTAL \$ 26,630,780

ORDINANCE 2017-06 OPERATIONS PROJECTS FUNDING TOTAL \$ 4,055,000 *

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2018-2023," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY18, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2018
HOSPITAL UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Hospital	Municipal Road Replacement (North)	\$	200,000
Hospital	Parking Ramp (200 places)		1,000,000
Hospital	Remodel Emergency Department		600,000
Hospital	Detox Bay at Rainforest Recovery Center		600,000
Hospital	Operating Room Renovation	\$	3,500,000
Hospital	Information Services Facility with Generator		1,000,000
Hospital	RRC and BOPS Replacement		1,000,000
Hospital	Remodel Laboratory (5000 sq. ft.)		250,000
	HOSPITAL Unscheduled Funding Total	\$	8,150,000

**FISCAL YEAR 2018
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Airport	RSA (Ph 12) Construct Aprons, Fencing	\$	10,800,000
Airport	Design Taxiway A and E-1 Rehab		1,280,000
Airport	Float Pond Improvements So Rd/ Inlet Valve/ Bank Stabiliz		500,000
Airport	Passenger Boarding Bridge Gate 2		2,000,000
Airport	Terminal Camera Surveillance System Design and Install		200,000
Airport	Exit Lane Improvements Design and Install		400,000
Airport	26 MALSR		3,750,000
Airport	Space Reconfig (old dining rm/kitn) Tenants & Admin		250,000
Airport	First Floor Men's Room Reno		40,000
Airport	Terminal East End Doors / Vestibule		75,000
	AIRPORT Unscheduled Funding Total	\$	19,295,000

Res. 2791(d)

UNSCHEDULED FUNDING REQUESTS

DEPARTMENT

PROJECT

(State Priority Requests)

Transit
Docks & Harbors

Valley Public Transit Transfer Station
ADFG Grant - Amalga Harbor Fish Cleaning Float

\$ 4,000,000
300,000

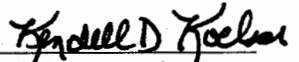
Unscheduled Funding Requests Total \$ 4,300,000

Section 2. Fiscal Year 2018 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY18 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2018 Budget.

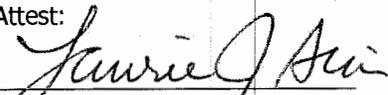
Section 3. State and Federal Funding. To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. It is the intent of the Assembly that once funding is secured, these items will be brought back to the Assembly for appropriation.

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

Adopted this 5th day of June, 2017.


Kendell D. Koelsch, Mayor

Attest:


Laurie J. Sica, Municipal Clerk

USER'S GUIDE

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

Overview

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

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

Financial Summaries

This section contains the following comparative schedules for FY16 Actuals, FY17 Amended Budget, FY17 Projected Actuals, FY18 Approved Budget and FY18 Adopted Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances –FY18.

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 FY18.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

These sections 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.

CITY MANAGER'S BUDGET MESSAGE



July 1, 2017

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the official Budget Book detailing the FY18 Operating and Capital Budgets, as adopted by the Assembly on June 5, 2017. This is the second year of the FY17 and FY18 two-year budget period. In the first year the Assembly adopts the first year's budget (FY17) and approves, in concept, the second year's budget (FY18). The FY18 Adopted budget has been revised to reflect known and anticipated changes that are expected to occur in the coming fiscal year. To balance the general government (GG) portion of the budget include a draw \$0.8 million from available fund balance.

The overall citywide combined budget (overview below) is down \$4.7 million (1.7%) from FY17. The operating budget expenditures for GG departments is \$69 million, down \$1.7 million (2.4%). School funding is \$87.3 million, up \$1.8 million (2.1%) from FY17 budget. The initial capital projects budget is \$26.6 million down \$5 million (16%), although we expect to appropriate additional capital projects during FY18.

The biggest uncertainty in the near term is the level of direct budget reductions coming from the State of Alaska. The CBJ budget components most directly affected by state funding are education, capital improvement projects (CIP), school debt reimbursement and revenue sharing. Overall state CIP funding is significantly lower than in prior years and we are planning how to allocate more local funds to meet critical CIP needs in the near term. The bigger risk from state reductions is the impact from job losses and reduced CIP spending on the overall economy.

COMBINED BUDGET SUMMARY

The combined FY18 budget includes: 1) general government operations; 2) school district activity; 3) enterprise business activity; 4) capital construction projects; and 5) bond debt service. The total expenditure authorization is \$329 million, as summarized on page 4. Budgeted revenues total \$322.0 million with an additional \$7.3 million being drawn from various fund balance accounts. The major uses of fund balance are for: enterprise fund CIPs (\$7.8 million), Education (\$2.2 million), and GG activities (\$0.8 million). The major variances between the FY18 Approved and FY17 Revised budgets are highlighted below.

GENERAL GOVERNMENT OPERATIONS

FY18 Revised expenditures are \$69 million, a decrease of \$1.6 million (2.3%). The reduction results from a \$0.4 million decrease in department operating budgets and \$.5 million reduction in community grants

CITY MANAGER'S BUDGET MESSAGE

SCHOOL DISTRICT

Overall FY18 Revised expenditures are \$87.3 million, an increase of \$1.8 million from FY17 budget. The change in funding sources includes: \$1.1 million reduction in State funding (\$0.8 million Foundation funding decrease and \$0.3 million decrease for the retirement programs), \$1 million increase in local property tax funding, \$0.3 million increase in federal funding and \$1.3 million increase in draw on available fund balances.

ENTERPRISE FUNDS

Total FY18 operating budget expenditure authorization of \$122 million for all enterprise funds is an increase of \$1 million. The Enterprise funds cover their operating costs through charges for services and grants. Each Enterprise provided an updated budget proposal. Significant FY18 budget changes are as follows:

- Operationally the Hospital's proposed expenses are \$90.6 million, up \$0.1 million. Operating budget revenue sources are equal to the expenditures.
- Airport authorized operating expenditures are \$7.1 million, an increase of \$0.2 million. Operating revenues are \$6.7 million with \$0.4 million coming from fund balance.
- Docks & Harbors authorized expenditures total \$5.6 million, an increase of \$0.5 million. Overall harbor and dock operations are resulting in a \$0.2 million deposit in their fund balances. Water, Wastewater, and Waste Management funds authorized expenditures total \$16.7 million. Overall financial operations for Water, Wastewater and Waste Management are relatively flat, with a \$0.4 million increase.

CAPITAL IMPROVEMENT PROJECTS

Total FY18 capital improvement project (CIP) funding authorization is \$29.0 million, a \$2.5 million initial decrease. The initial budget numbers for each year do not include potential state, federal and hospital appropriations. These programs are expected to have supplemental appropriations once the funding has been confirmed. The net change in the initial CIP budget results from decreased funding from: sales tax (\$1 million), Lands Fund (\$1 million) and enterprise funds (\$0.5 million).

OPERATIONAL AND DEBT SERVICE MILL LEVIES

The FY18 operating budget portion of the property tax mill rate is 9.36 mills, 0.1 mill (1.1%) increase. This is the first increase in the mill rate since 2007. At these rates we are projected to collect \$43.9 million in operating revenues, a \$1.7 million (4%) increase to help fund education and general government programs.

The debt service mill rate is 1.3 mills, 0.1 mill (7%) decrease from FY17. This rate raises \$6.3 million to pay debt service, a decrease of \$0.3 million. The total FY18 debt service expenditure authorization is \$21.4 million, a decrease of \$2.5 million. The decrease in debt service results from some school bonds being paid off, thus reducing budgeted State reimbursement for school bond payments.

SUMMARY

I appreciate the hard work put in by the CBJ staff to prepare this year's budget for introduction. We are experiencing the small declines in state revenues and sales taxes. This was offset by increased property tax revenue and holding the line on expenditures.

At the end of FY18 we project approximately \$10 million in general government available fund balance. In addition to the available fund balance, we project \$16 million in the restricted budget reserve fund balance

CITY MANAGER'S BUDGET MESSAGE

(including a \$1 million deposit in FY18). As mentioned above, the biggest uncertainty in the near term is the level of budget reductions coming from the State of Alaska and their potential effect on the economy. Over the past 5 months we initiated the "Priority Driven Budget" process. This process involved staff, Assembly and community members. The objective is to develop a tool to help adjust the budget, as necessary. The proposed reductions in the budget are the initial response to the decline in the economic activity from State budget reductions. Staff will work with the Assembly to do additional work, prior to the FY19 budget process, to identify areas for reduction if are main revenues decline.

Currently Juneau's economy is stable, as is our population, though we are starting to see some economic weakening in retail sales, and a small decline in population. The Assembly adopted the Juneau Economic Development Plan in 2016 and community agencies and businesses will be joining with the Assembly to diversify the economy. As City Manager, I appreciate the work CBJ employees have undertaken over the past years to reduce expenditures and be wise consumers. I appreciate the Assembly's and the community's support in providing the City with the necessary resources and funding that allows us to live in a safe and progressive community of which we can be proud.

Respectfully submitted,



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 FY17 Amended (original Approved budget plus supplementals) and FY18 Adopted Budgets and 2: FY18 “placeholder” Approved and FY18 Adopted Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight”.

	FY17	FY18		17 vs 18Adp	18App vs 18Adp
	Amended	Approved	Adopted	% Change	% Change
Revenue:					
State Support <i>(Note 1)</i>	67,727,700	64,862,000	67,830,100	0.15	4.58
Federal Support <i>(Note 2)</i>	7,589,400	7,411,400	7,739,300	1.98	4.42
Taxes <i>(Note 3)</i>	97,200,000	96,618,900	99,032,600	1.89	2.50
Charges for Services <i>(Note 4)</i>	123,488,700	124,631,500	122,291,200	(0.97)	(1.88)
Licenses, Permits, Fees <i>(Note 5)</i>	13,815,200	13,975,000	14,176,900	2.62	1.44
Fines and Forfeitures	470,400	465,400	432,300	(8.10)	(7.11)
Rentals and Leases	4,351,000	4,355,600	4,354,300	0.08	(0.03)
Investment & Interest Income	2,742,500	2,774,600	2,791,200	1.78	0.60
Sales	1,010,200	917,300	954,800	(5.48)	4.09
Donations	205,500	148,500	156,900	(23.65)	5.66
Special Assessments	112,800	112,800	112,800	-	-
Other Revenue	2,112,400	2,046,000	2,081,600	(1.46)	1.74
Total Revenue	320,825,800	318,319,000	321,954,000	0.35	1.14
Expenditures:					
General Government - City <i>(Note 6)</i>	70,699,700	67,841,000	69,038,200	(2.35)	1.76
General Government - School District <i>(Note 7)</i>	85,516,500	81,708,400	87,267,200	2.05	6.80
Non-Board Enterprise	16,268,400	16,593,000	16,706,700	2.69	0.69
Board Controlled	105,228,800	105,365,100	105,698,300	0.45	0.32
Internal Service <i>(Note 8)</i>	1,629,100	2,940,500	2,381,700	46.20	(19.00)
Debt Service <i>(Note 9)</i>	23,861,700	22,048,100	21,382,900	(10.39)	(3.02)
Capital Projects <i>(Note 10)</i>	31,631,100	27,285,000	26,671,700	(15.68)	(2.25)
Special Assessments	124,100	122,700	122,700	(1.13)	-
Total Expenditures	334,959,400	323,903,800	329,269,400	(1.70)	1.66
Fund Balance Increase (Decrease)	(14,133,600)	(5,584,800)	(7,315,400)	(48.24)	30.99

See below and on the following page for differences to note when comparing the FY17 Amended to the FY18 Adopted Budget.

Funding Source Notes

1. State Support –The FY18 Adopted Budget is basically flat. There are four significant changes that offset each other: school foundation funding decreased \$0.8 million, funding for school district PERS/TRS decreased \$0.3 million, Community Revenue Sharing decreased \$0.5 million, and school debt reimbursement increased \$1.7 million from the FY17 veto adjusted level.
2. Federal Support – The FY18 Adopted Budget increased \$0.15 million (2%) due to a small increase in grants.

EXECUTIVE SUMMARY

3. Tax – Tax revenue increased \$1.8 million (1.9%) reflecting an increase in property taxes of \$1.6 million and increases in sales tax and tobacco excise tax of \$0.15 million each. The slight increase in sales tax is a decrease of \$1.6 million from FY17 projected actuals, which are currently above the amended budget.
4. Charges for Services – The FY18 Adopted Budget decreased \$1.2 million (1%). While general government programs show an increase of \$0.2 million, enterprise funds have a decrease of \$1.4 million.
5. Licenses, Permits and Fees – This revenue increased \$0.36 million, the majority of which is from school district programs.

Expenditure Notes

6. City General Government – The FY18 Adopted Budget decreased \$1.7 million from the FY17 Amended Budget. This includes an unallocated reduction of \$0.5 million and reductions in Mayor and Assembly grants of \$0.5 million and in Lands Fund pits and quarries spending of \$0.3 million.
7. School District – The FY18 Adopted Budget increased \$1.75 million; \$0.95 million increase in general school operations and \$0.8 increase in special revenue programs and services.
8. Internal Service Funds – The \$0.75 million increase in the FY18 Adopted Budget is primarily due to planned capital asset purchases.
9. Debt Service – The \$2.5 million decrease in the FY18 Adopted Budget is due to the reduction in outstanding school construction debt. Two \$6 million school bond issues originally sold in 2002 and 2006 were fully paid during FY17.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY18 CIP Resolution 2791. 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 FY18 Adopted CIP budget is \$5.0 million less than the FY17 Amended Budget. Some of the more significant changes are: Sales tax funding is down \$1 million, Lands funding is down \$1 million, Bartlett Regional Hospital is down \$4.5 million, Boat Harbors is down \$1.8 million, while Water and Wastewater Utilities funding is up \$5.9 million.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY18 Adopted Budget includes funding for 1,772.12 Full Time Equivalent (FTE) positions. The FY18 Adopted Budget staffing is 56.16 FTEs greater than the FY17 Amended staffing level. The increase consists of:

- a decrease of 2.44 FTEs in the Governmental Funds
- an increase of 0.24 FTEs in the Special Revenue Funds, excluding the School District
- an increase of 18.85 FTEs in the School District
- an increase of 1.41 FTEs in the Enterprise Funds, excluding Bartlett Regional Hospital
- an increase of 38.1 FTEs at Bartlett Regional Hospital

Total FTE staffing changes and a reconciliation between FY17 Amended Staffing, FY18 Approved, and FY18 Adopted Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	<u>FTE</u>
FY17 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,715.96
FY18 Approved General Government and Enterprise staffing changes <i>(Note 1 below)</i>	0.44
FY18 Approved School District increases/(decreases)	<u>(14.68)</u>
FY18 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,701.72
FY18 Adopted General Government and Enterprise increases <i>(Note 2 below)</i>	3.90
FY18 Adopted General Government and Enterprise decreases <i>(Note 3 below)</i>	(5.13)
FY18 Adopted Bartlett Regional Hospital increases/(decreases)	38.10
FY18 Adopted School District increases/(decreases)	<u>33.53</u>
FY18 Adopted Staffing , referenced in full time equivalent positions (FTEs)	<u>1,772.12</u>

EXECUTIVE SUMMARY

(1) FY18 Approved General Government and Enterprise Staffing Changes

Eaglecrest: Additional FTE for custodian	0.24
Engineering: Eng/Arch I position was increased from 0.8 to 1.0 upon vacancy	0.20
	<u>0.44</u>

(2) FY18 Adopted Increases

Parks and Recreation, Bldg Maint: Transferred City Hall Building Custodian FTE from P&R Admin	1.00
Capital Transit: Added portion of Superintendent's FTE, split with Transit	0.40
Waste Management: Increased Equipment Operator FTE by 0.75	0.75
Docks: Increased Harbor Officer by 0.75 FTE; increased Harbor Tech by 0.5 FTE	1.25
Police: Increased Administrative Support for Evidence by 0.50 FTE	0.50
	<u>3.90</u>

(3) FY18 Adopted Decreases

Manager: Clerical adjustment, to correct 1.0 FTE to 0.5 FTE for Public Information Officer position	(0.50)
Parks and Recreation: Reorganization of various programs in a reduction of FTEs	(3.64)
Streets: Reduced portion of Superintendent's FTE, split with Transit	(0.40)
Harbors: Reduced Harbor Officer 0.25 FTE; increased Admin Assistant 0.42; reduced laborer 0.76	(0.59)
	<u>(5.13)</u>

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
State Support:					
Foundation Funding	\$ 38,262,800	39,742,200	39,665,100	36,746,100	38,914,400
School Construction Debt Reimb.	12,229,200	9,233,600	9,213,200	11,059,500	10,890,000
Contribution for School PERS/TRS	5,471,000	4,925,100	4,925,100	4,901,100	4,648,000
School Grants	4,137,800	3,458,700	3,337,100	3,458,700	3,491,500
State Aid to Schools	11,100	-	-	-	-
State Marine Passenger Fee	5,000,000	4,550,000	4,550,000	4,640,000	4,640,000
State Shared Revenue	2,502,600	1,803,300	1,765,800	1,805,000	1,342,000
ASHA in Lieu of Taxes	-	70,000	-	70,000	80,000
Miscellaneous Grants	4,647,000	3,944,800	3,785,100	2,181,600	3,824,200
Total State Support	72,261,500	67,727,700	67,241,400	64,862,000	67,830,100
Federal Support:					
Federal in Lieu of Taxes	2,656,800	2,000,000	2,161,300	2,000,000	2,000,000
Federal Bond Subsidy	213,000	229,200	229,200	216,700	216,700
Miscellaneous Grants	4,896,500	5,360,200	5,401,000	5,194,700	5,522,600
Total Federal Support	7,766,300	7,589,400	7,791,500	7,411,400	7,739,300
Local Support:					
Taxes:					
Sales	46,057,000	43,350,000	45,100,000	42,900,000	43,470,000
Property	47,532,700	48,700,000	48,830,300	48,713,900	50,287,600
Tobacco Excise	2,445,600	2,750,000	2,900,000	2,600,000	2,900,000
Hotel	1,489,700	1,450,000	1,450,000	1,480,000	1,450,000
Alcohol	973,800	950,000	950,000	925,000	925,000
Total Taxes	98,498,800	97,200,000	99,230,300	96,618,900	99,032,600
Charges for Services:					
General Governmental Funds	5,392,800	6,386,800	6,182,400	6,488,100	6,614,000
Special Revenue Funds	1,001,900	1,436,300	1,119,300	1,440,300	1,404,100
Enterprise Funds	113,279,300	115,665,600	112,683,200	116,703,100	114,273,100
Total Charges for Services	119,674,000	123,488,700	119,984,900	124,631,500	122,291,200
Licenses, Permits, Fees					
General Governmental Funds	942,500	973,300	1,005,000	974,200	910,900
Special Revenue Funds	11,031,400	11,719,600	11,953,000	11,874,600	12,141,400
Special Assessment Funds	167,800	281,300	167,100	285,200	283,600
Enterprise Funds	811,100	841,000	791,000	841,000	841,000
Total Licenses, Permits, Fees	12,952,800	13,815,200	13,916,100	13,975,000	14,176,900

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Fines and Forfeitures:					
General Governmental Funds	620,500	381,200	371,800	379,300	343,300
Special Revenue Funds	45,100	42,600	43,300	42,600	43,300
Special Assessment Funds	28,300	23,800	24,200	20,700	20,700
Enterprise Funds	25,200	22,800	30,000	22,800	25,000
Total Fines and Forfeitures	719,100	470,400	469,300	465,400	432,300
Rentals and Leases:					
General Governmental Funds	351,800	344,700	363,100	348,700	346,200
Special Revenue Funds	1,027,000	866,400	758,900	867,000	849,300
Permanent Fund	11,200	11,800	11,800	11,800	11,800
Enterprise Funds	3,140,700	3,128,100	3,167,000	3,128,100	3,147,000
Total Rentals and Leases	4,530,700	4,351,000	4,300,800	4,355,600	4,354,300
Investment & Interest Income:					
General Governmental Funds	2,083,100	1,964,000	1,915,000	1,999,000	1,968,000
Special Revenue Funds	52,900	30,200	72,700	27,300	82,400
Debt Service Funds	226,900	4,000	4,100	-	-
Permanent Fund	65,300	98,000	98,000	102,000	102,000
Enterprise Funds	1,136,600	594,300	573,000	594,300	586,800
Internal Service Funds	76,500	52,000	52,000	52,000	52,000
Total Investment & Int. Income	3,641,300	2,742,500	2,714,800	2,774,600	2,791,200
Sales:					
General Governmental Funds	43,800	387,500	401,200	389,100	383,800
Special Revenue Funds	1,420,100	587,700	750,800	493,200	496,000
Enterprise Funds	60,300	35,000	75,000	35,000	75,000
Internal Service Funds	600	-	-	-	-
Total Sales	1,524,800	1,010,200	1,227,000	917,300	954,800
Donations:					
General Governmental Funds	30,500	132,000	79,000	70,000	81,900
Special Revenue Funds	112,100	73,500	68,700	78,500	75,000
Total Donations	142,600	205,500	147,700	148,500	156,900
Other Income:					
Special Assessments	9,100	112,800	120,500	112,800	112,800
Student Activities Fundraising	1,684,500	1,950,000	1,930,500	1,950,000	1,950,000
Miscellaneous Revenues	183,140	162,400	226,600	96,000	131,600
Total Other Income	1,876,740	2,225,200	2,277,600	2,158,800	2,194,400
Total Local Support	243,560,840	245,508,700	244,268,500	246,045,600	246,384,600
Total Revenues	\$ 323,588,640	320,825,800	319,301,400	318,319,000	321,954,000

SUMMARY OF EXPENDITURES BY FUND

	FY17			FY18	
	FY16 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds:					
Mayor and Assembly Administration:	\$ 5,610,200	6,167,000	6,108,100	5,406,000	5,301,100
City Manager	2,061,800	2,676,300	2,243,300	1,796,800	1,935,100
City Clerk	519,700	406,700	405,200	414,100	415,200
Human Resources	546,700	573,700	573,700	602,100	614,500
Management Information Systems	2,186,300	2,807,500	2,716,100	2,681,000	2,681,800
Capital City Fire	3,746,100	4,192,300	4,150,000	4,197,200	4,088,700
Capital City Rescue	4,223,400	4,336,100	4,336,100	4,391,800	4,352,700
Capital Transit	6,250,100	7,897,200	7,473,900	6,871,700	8,625,500
Community Development	2,863,500	2,943,400	2,882,500	2,974,800	2,909,200
General Engineering	490,600	593,200	500,600	603,900	544,000
Finance	5,250,700	5,405,800	5,119,600	5,492,300	5,477,200
Law	2,103,600	2,169,200	2,184,400	2,150,300	2,172,500
Libraries	2,890,100	3,075,500	2,808,400	3,053,000	3,055,600
Parks and Recreation:					
Building Maintenance	2,320,100	2,255,900	2,383,600	2,226,200	2,551,100
Parks and Landscape	1,757,600	1,855,400	1,816,400	1,880,400	1,768,000
Recreation	4,588,800	5,767,800	5,665,000	5,835,800	5,540,000
Visitor Services	-	1,190,000	1,089,200	1,195,600	1,099,000
Police	13,975,000	14,696,000	14,376,400	14,648,300	14,598,300
Streets	4,777,600	5,209,100	4,742,400	5,310,600	5,278,500
Unallocated Budget Reduction	-	-	-	-	-
Support To Other Funds	26,687,300	30,614,800	30,614,800	27,227,100	27,892,200
Interdepartmental Charges	(4,543,800)	(6,043,800)	(5,925,800)	(6,018,400)	(6,134,400)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Total	87,781,100	98,264,800	95,739,600	92,416,300	94,241,500
Special Revenue Funds:					
Education - Operating	69,324,500	71,076,500	70,409,500	67,554,600	72,020,700
Education - Special Revenue	13,906,400	14,440,000	14,522,700	14,153,800	15,246,500
Sales Tax	769,900	816,700	891,800	830,100	923,100
Hotel Tax	15,700	25,300	25,400	25,700	25,500
Tobacco Excise Tax	18,700	30,900	31,100	31,400	31,200
Affordable Housing	6,000	77,000	77,000	-	-
Community Development Block Grant	111,600	-	-	-	-
Downtown Parking	453,500	540,800	522,600	515,100	542,200
Eaglecrest	2,011,000	2,757,900	2,247,000	2,816,800	2,772,000
Lands	765,100	1,381,000	1,189,900	1,213,500	1,110,900
Library Minor Contributions	25,000	25,000	25,000	25,000	45,000
Marine Passenger Fee	5,500	5,500	5,500	5,500	5,500
Port Development	5,500	5,500	5,500	5,500	5,500
Visitor Services	2,226,800	-	-	-	-
Support To Other Funds	65,183,000	63,000,000	63,000,000	53,475,500	58,210,200
Interdepartmental Charges	-	-	(2,700)	-	-
Total	154,828,200	154,182,100	152,950,300	140,652,500	150,938,300

SUMMARY OF EXPENDITURES BY FUND

	FY17		FY18		
	FY16 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Debt Service Funds					
Debt Service	23,587,900	23,861,700	23,653,900	22,048,100	21,382,900
Total	23,587,900	23,861,700	23,653,900	22,048,100	21,382,900
Special Assessment Funds:					
Special Assessment	201,900	124,100	124,100	122,700	122,700
Support To Other Funds	172,000	287,800	173,100	290,400	288,800
Total	373,900	411,900	297,200	413,100	411,500
Permanent Fund:					
Jensen-Olson Arboretum	-	142,000	142,000	-	-
Support To Other Funds	89,300	89,300	89,300	89,300	89,300
Total	89,300	231,300	231,300	89,300	89,300
Enterprise:					
Juneau International Airport	5,455,200	6,822,100	6,866,000	6,864,300	7,064,000
Bartlett Regional Hospital	89,870,700	90,482,100	90,628,300	90,482,100	90,572,800
Boat Harbors	3,395,500	3,685,700	3,670,700	3,707,100	3,671,200
Docks	1,454,100	1,492,000	1,619,900	1,505,800	1,629,300
Water	2,819,200	3,667,400	3,411,100	4,039,500	4,039,500
Wastewater	8,296,200	11,271,000	10,987,000	11,210,900	11,052,800
Waste Management	1,070,900	1,330,000	1,151,800	1,342,600	1,614,400
Support To Other Funds	9,050,000	8,323,000	9,023,000	13,500,000	7,848,000
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Total	121,400,800	127,062,300	127,346,800	132,641,300	127,481,000
Internal Service Funds:					
Equipment Acquisition	3,106,000	2,034,600	1,922,900	3,083,400	3,750,500
Fleet Maintenance	1,468,300	2,214,700	1,919,600	2,224,200	2,142,400
Risk Management	20,837,400	22,424,300	22,507,000	22,719,400	22,969,400
Interdepartmental Charges	(24,203,700)	(25,044,500)	(26,162,400)	(25,086,500)	(26,480,600)
Total	1,208,000	1,629,100	187,100	2,940,500	2,381,700
Capital Projects:					
Capital Projects	32,226,900	29,528,500	31,636,700	25,142,000	24,683,200
CIP Engineering	498,700	2,102,600	694,400	2,143,000	1,988,500
Support To Other Funds	734,500	946,800	946,800	-	-
Total	33,460,100	32,577,900	33,277,900	27,285,000	26,671,700
Total of Departmental Expenditures	422,729,300	438,221,100	433,684,100	418,486,100	423,597,900
Less: Support to Other Funds	101,916,100	103,261,700	103,847,000	94,582,300	94,328,500
Total Expenditures	\$ 320,813,200	334,959,400	329,837,100	323,903,800	329,269,400

SUMMARY OF STAFFING

	Number of FTEs					
	FY14	FY15	FY16	FY17	FY18	
				Amended Budget	Approved Budget	Adopted Budget
General Governmental Funds:						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	8.00	9.00	9.00	10.00	10.00	9.50
City Clerk	3.70	3.68	3.68	2.68	2.68	2.68
Management Information Systems	13.66	13.66	13.66	14.66	14.66	14.66
Capital City Fire/Rescue	44.98	44.98	44.98	47.98	47.98	47.98
Capital Transit	38.83	39.48	39.48	39.58	39.58	39.98
Community Development	24.75	23.00	23.00	24.00	24.00	24.00
General Engineering	3.55	3.35	3.10	2.35	1.75	2.35
Finance	45.80	45.00	46.00	45.00	45.00	45.00
Human Resources	4.30	4.40	4.40	4.40	4.40	4.40
Law	11.40	11.00	11.00	11.00	11.00	11.00
Libraries	22.22	26.53	27.28	28.35	28.35	28.35
Parks and Recreation:						
Building Maintenance	11.75	10.75	10.75	11.25	11.25	12.25
Parks and Landscape	17.81	17.56	16.56	16.47	16.47	16.47
Recreation	59.95	53.67	50.76	52.03	52.03	48.39
Centennial Hall (Visitor Services)	N/A	N/A	N/A	7.73	7.73	7.73
Police	94.84	93.84	93.84	93.84	93.84	94.34
Public Works Administration	4.00	3.00	2.75	-	-	-
Streets	21.80	22.30	22.26	22.31	22.31	21.91
Total	440.34	434.20	431.50	442.63	442.03	439.99
Special Revenue Funds:						
Education	680.48	662.20	671.75	663.68	649.00	682.53
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	33.88	33.63	33.63	31.84	32.08	32.08
Lands	3.00	3.00	3.00	3.75	3.75	3.75
Visitor Services	7.33	7.33	7.73	N/A	N/A	N/A
Total	725.00	706.47	716.42	699.58	685.14	718.67
Special Assessment Funds:						
Engineering	1.25	1.25	1.25	1.25	1.25	1.25
Total	1.25	1.25	1.25	1.25	1.25	1.25
Enterprise:						
Juneau International Airport	29.42	35.08	33.84	34.07	34.07	34.07
Bartlett Regional Hospital	420.18	432.90	434.31	431.00	431.00	469.10
Harbors	14.62	17.67	17.67	17.67	17.67	17.08
Dock	12.05	10.76	10.76	10.76	10.76	12.01
Water	14.16	14.66	14.66	14.15	14.15	14.15
Wastewater	35.84	34.34	35.34	36.90	36.90	36.90
Waste Management	1.00	1.00	1.00	1.85	1.85	2.60
Total	527.27	546.41	547.58	546.40	546.40	585.91
Internal Service Funds:						
Public Works Fleet	6.20	6.20	6.20	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	11.90	11.90	11.90	11.95	11.95	11.95
Capital Projects:						
CIP Engineering	18.10	14.80	13.30	14.15	14.35	14.35
Total	18.10	14.80	13.30	14.15	14.35	14.35
Total Staffing	1,723.86	1,715.03	1,721.95	1,715.96	1,701.12	1,772.12

INTERDEPARTMENTAL CHARGES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental:					
Mayor and Assembly	\$ 51,200	68,800	68,800	68,800	68,800
City Manager	129,300	208,300	208,300	208,300	208,300
City Clerk	141,300	142,400	168,900	142,400	168,900
Human Resources	162,600	220,000	220,000	220,000	220,000
Management Information Systems	493,100	689,300	689,300	694,300	694,300
Building Maintenance	925,900	1,548,600	1,436,500	1,503,200	1,493,800
Capital City Fire/Rescue	22,500	-	-	-	-
Finance	1,890,200	2,144,500	2,117,100	2,158,800	2,157,700
General Engineering	12,300	9,400	9,400	9,400	9,400
Law	340,200	531,700	531,700	531,700	631,700
Parks and Landscape	108,500	108,500	108,500	108,500	108,500
Parks and Recreation	47,000	279,800	279,800	279,800	279,800
Police	196,800	77,500	77,500	78,200	78,200
Streets	22,900	15,000	10,000	15,000	15,000
	4,543,800	6,043,800	5,925,800	6,018,400	6,134,400
Special Revenue:					
Lands	-	-	2,700	-	-
Enterprise:					
Docks	11,000	11,000	11,000	11,000	11,000
Internal Service:					
Equipment Acquisition	2,317,900	2,149,800	2,149,800	2,176,700	2,249,700
Fleet Maintenance	1,722,500	2,217,600	1,984,000	2,224,900	2,197,000
Risk Management	20,163,300	20,677,100	22,028,600	20,684,900	22,033,900
	24,203,700	25,044,500	26,162,400	25,086,500	26,480,600
Total Interdepartmental Charges	\$ 28,758,500	31,099,300	32,101,900	31,115,900	32,626,000

SUPPORT TO OTHER FUNDS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds Support To:					
Education - Operating	\$ 24,856,900	24,994,100	24,994,100	25,381,300	26,010,200
Education - Special Revenue	770,000	925,700	925,700	839,500	925,700
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	662,500	700,000	700,000	750,000	700,000
Marine Passenger Fee	85,800	155,900	155,900	-	-
Visitor Services	27,000	-	-	-	-
Debt Service	112,600	2,842,300	2,842,300	56,300	56,300
Capital Projects	-	896,800	896,800	100,000	100,000
General Governmental Interfund Transfers	72,500	-	-	-	-
Total	26,687,300	30,614,800	30,614,800	27,227,100	27,892,200
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental	26,626,500	26,536,900	26,536,900	26,626,500	26,426,500
Debt Service	2,375,900	2,319,600	2,319,600	2,755,000	2,755,000
Bartlett Regional Hospital	945,000	945,000	945,000	945,000	945,000
Capital Projects	15,884,100	15,220,000	15,220,000	-	11,070,000
Available for Capital Projects	-	-	-	13,285,000	-
Hotel Tax Support To:					
General Governmental	-	621,500	621,500	634,300	684,300
Visitor Services	1,384,200	811,000	811,000	845,000	1,040,000
Tobacco Excise Tax Support To:					
General Governmental	2,420,600	1,673,600	1,673,600	1,673,600	1,691,100
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	-	400,000	400,000	400,000	500,000
Education Interfund Transfers	206,600	175,300	175,300	-	-
Lands Support To:					
Capital Projects	300,000	1,680,000	1,680,000	-	685,000
Marine Passenger Fee Support To:					
General Governmental	3,358,400	3,528,600	3,528,600	3,278,600	3,043,700
Visitor Services	310,000	-	-	-	-
Bartlett Regional Hospital	86,000	131,600	131,600	131,600	-
Docks	317,600	287,600	287,600	287,600	287,600
Capital Projects	856,000	1,458,100	1,458,100	-	1,868,700
Port Development Support To:					
Debt Service	2,094,100	2,093,200	2,093,200	2,095,300	2,095,300
Capital Projects	7,500,000	4,600,000	4,600,000	-	4,600,000
Total	65,183,000	63,000,000	63,000,000	53,475,500	58,210,200

SUPPORT TO OTHER FUNDS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Special Assessment Funds Support To:					
General Governmental	172,000	287,800	173,100	290,400	288,800
Total	172,000	287,800	173,100	290,400	288,800
Permanent Fund Support To:					
General Governmental	89,300	89,300	89,300	89,300	89,300
Total	89,300	89,300	89,300	89,300	89,300
Enterprise Funds Support To:					
General Governmental	130,000	-	-	-	-
Capital Projects	8,920,000	8,323,000	9,023,000	13,500,000	7,848,000
Total	9,050,000	8,323,000	9,023,000	13,500,000	7,848,000
Capital Projects Support To:					
General Governmental	642,300	696,800	696,800	-	-
Marine Passenger Fee	92,200	250,000	250,000	-	-
Total	734,500	946,800	946,800	-	-
Total Support To Other Funds	\$ 101,916,100	103,261,700	103,847,000	94,582,300	94,328,500

SUPPORT FROM OTHER FUNDS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds Support From:					
Sales Tax	\$ 26,626,500	26,536,900	26,536,900	26,626,500	26,426,500
Hotel Tax	-	1,432,500	1,432,500	1,479,300	1,724,300
Tobacco Excise Tax	2,420,600	1,673,600	1,673,600	1,673,600	1,691,100
Marine Passenger Fee	3,358,400	3,528,600	3,528,600	3,278,600	3,043,700
Special Assessment Funds	172,000	287,800	173,100	290,400	288,800
Permanent Fund	89,300	89,300	89,300	89,300	89,300
Bartlett Regional Hospital	130,000	-	-	-	-
Capital Projects	642,300	696,800	696,800	-	-
General Governmental Interfund Transfers	72,500	-	-	-	-
Total	33,511,600	34,245,500	34,130,800	33,437,700	33,263,700
Special Revenue Funds Support From:					
Education - Operating Support From:					
General Governmental Funds	24,856,900	24,994,100	24,994,100	25,381,300	26,010,200
Education - Special Revenue Support From:					
General Governmental Funds	770,000	925,700	925,700	839,500	925,700
Education Interfund Transfers	206,600	175,300	175,300	-	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Eaglecrest Support From:					
General Governmental Funds	662,500	700,000	700,000	750,000	700,000
Marine Passenger Fees Support From:					
General Governmental Funds	85,800	155,900	155,900	-	-
Capital Projects	92,200	250,000	250,000	-	-
Visitor Services Support From:					
General Governmental Funds	27,000				
Hotel Tax	1,384,200				
Marine Passenger Fees	310,000				
Total	28,495,200	27,301,000	27,301,000	27,070,800	27,735,900

SUPPORT FROM OTHER FUNDS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Debt Service Funds Support From:					
General Governmental Funds	112,600	2,842,300	2,842,300	56,300	56,300
Sales Tax	2,375,900	2,319,600	2,319,600	2,755,000	2,755,000
Port Development	2,094,100	2,093,200	2,093,200	2,095,300	2,095,300
Capital Projects	-	-	-	-	-
Total	4,582,600	7,255,100	7,255,100	4,906,600	4,906,600
Enterprise Funds Support From:					
Bartlett Regional Hospital Support From:					
Sales Tax	945,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	86,000	131,600	131,600	131,600	-
Docks Support From:					
Marine Passenger Fees	317,600	287,600	287,600	287,600	287,600
Total	1,866,600	1,882,200	1,882,200	1,882,200	1,750,600
Capital Projects Support From:					
General Governmental Funds	-	896,800	896,800	100,000	100,000
Sales Tax	15,884,100	15,220,000	15,220,000	13,285,000	11,070,000
Tobacco Excise Tax	-	400,000	400,000	400,000	500,000
Lands	300,000	1,680,000	1,680,000	-	685,000
Marine Passenger Fees	856,000	1,458,100	1,458,100	-	1,868,700
Port Development	7,500,000	4,600,000	4,600,000	-	4,600,000
Bartlett Regional Hospital	-	4,550,000	4,550,000	13,500,000	-
Boat Harbors	1,300,000	2,333,000	3,033,000	-	533,000
Docks	1,500,000	-	-	-	-
Water	1,330,000	890,000	890,000	-	2,500,000
Wastewater	3,940,000	550,000	550,000	-	4,815,000
Waste Management	850,000	-	-	-	-
Total	33,460,100	32,577,900	33,277,900	27,285,000	26,671,700
Total Support From Other Funds	\$ 101,916,100	103,261,700	103,847,000	94,582,300	94,328,500

CHANGES IN FUND BALANCES – FY18

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To	-
General Governmental Funds	\$ 23,074,700		67,735,400		33,263,700		27,892,200	
Special Revenue Funds:								
Education - Operating	2,928,100		44,082,400		26,010,200		-	
Education - Special Revenue	1,284,400		13,950,800		925,700		-	
Sales Tax	3,344,800		44,416,500		-		41,196,500	
Hotel Tax	703,300		1,450,000		-		1,724,300	
Tobacco Excise Tax	437,500		2,900,000		-		2,709,100	
Affordable Housing	700,800		-		-		-	
Downtown Parking	257,000		394,200		100,000		-	
Eaglecrest	101,700		2,072,200		700,000		-	
Lands	2,516,900		778,700		-		685,000	
Library Minor Contributions	136,900		-		-		-	
Marine Passenger Fee	433,000		5,060,000		-		5,200,000	
Port Development	1,646,900		7,680,000		-		6,695,300	
Total Special Revenue Funds	14,491,300		122,784,800		27,735,900		58,210,200	
Debt Service Funds	5,305,700		17,429,000		4,906,600		-	
Special Assessment Funds	1,205,100		417,100		-		288,800	
Jensen-Olson Arboretum	2,381,300		113,800		-		89,300	
Enterprise Funds:								
Juneau International Airport	4,284,200		6,626,000		-		-	
Bartlett Regional Hospital	52,376,500		89,247,400		1,463,000		-	
Boat Harbors	1,308,600		4,134,900		-		533,000	
Docks	3,271,900		1,601,900		287,600		-	
Water	6,412,300		5,274,700		-		2,500,000	
Wastewater	8,015,900		12,042,900		-		4,815,000	
Waste Management	794,800		1,113,800		-		-	
Total Enterprise Funds	76,464,200		120,041,600		1,750,600		7,848,000	
Internal Service Funds:								
Public Works Fleet	6,218,400		4,548,700		-		-	
Risk Management	7,717,200		22,033,900		-		-	
Total Internal Service Funds	13,935,600		26,582,600		-		-	
Capital Projects	-		-		26,671,700		-	
Interdepartmental Charges	-		(32,626,000)		-		-	
Total City Funds	\$ 136,857,900		322,478,300		94,328,500		94,328,500	

CHANGES IN FUND BALANCES – FY18

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
73,008,000		23,173,600		16,111,100		7,062,500	General Governmental Funds
							Special Revenue Funds:
72,020,700		1,000,000	-			1,000,000	Education - Operating
15,246,500		914,400	-			914,400	Education - Special Revenue
923,100		5,641,700	-			5,641,700	Sales Tax
25,500		403,500	-			403,500	Hotel Tax
31,200		597,200	-			597,200	Tobacco Excise Tax
-		700,800	-			700,800	Affordable Housing
542,200		209,000	-			209,000	Downtown Parking
2,772,000		101,900	-			101,900	Eaglecrest
1,110,900		1,499,700	-			1,499,700	Lands
45,000		91,900	-			91,900	Library Minor Contributions
5,500		287,500	-			287,500	Marine Passenger Fee
5,500		2,626,100	-			2,626,100	Port Development
92,728,100		14,073,700		-		14,073,700	Total Special Revenue Funds
21,382,900		6,258,400		2,118,100		4,140,300	Debt Service Funds
122,700		1,210,700		-		1,210,700	Special Assessment Funds
-		2,405,800		2,097,200		308,600	Jensen-Olson Arboretum
							Enterprise Funds:
7,064,000		3,846,200	-			3,846,200	Juneau International Airport
90,572,800		52,514,100	1,705,300			50,808,800	Bartlett Regional Hospital
3,671,200		1,239,300	743,200			496,100	Boat Harbors
1,629,300		3,532,100	-			3,532,100	Dock
4,039,500		5,147,500	-			5,147,500	Water
11,052,800		4,191,000	-			4,191,000	Wastewater
1,614,400		294,200	-			294,200	Waste Management
119,644,000		70,764,400		2,448,500		68,315,900	Total Enterprise Funds
							Internal Service Funds:
5,892,900		4,874,200	-			4,874,200	Public Works Fleet
22,969,400		6,781,700	-			6,781,700	Risk Management
28,862,300		11,655,900		-		11,655,900	Total Internal Service Funds
26,671,700		-		-		-	Capital Projects
(32,626,000)		-		-		-	Interdepartmental Charges
329,793,700		129,542,500		22,774,900		106,767,600	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 \$16.11 million for FY18. For FY19, an additional \$400,000 in Sales Tax proceeds will be deposited into the Budget Reserve.

Individual Funds

The following is a summary and explanation of the FY18 projected ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The budget as presented projects \$7.02 million carry forward of available fund balance for years after FY18, excluding the \$16.11 million set aside as the general governmental budget reserves. In order to balance the FY18 operating budget we are not projecting to use fund balance to support our operating needs.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is \$287,500 for FY18.

Eaglecrest – The budget as presented projects a \$101,900 carry forward of available fund balance for years after FY18. The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The FY18 projected fund balance carryforward is \$1.00 million. The District tries to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$914,400 for FY18 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 budget as presented projects a \$1.50 million carry forward for FY18. These funds are restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

Downtown Parking – The total projected carryover is \$209,000 for FY18. This balance is restricted and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The total projected carryover for FY18 is \$5.64 million.

The FY18 ending balance is as follow -

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$ 3,115,300
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	0
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	561,600
• 2% (1% permanent & 1% temp.) general govt. operations levy	1,656,900
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	271,900
• 3% permanent liquor sales tax levy	<u>36,000</u>
Total Projected Fund Balance	<u>\$ 5,641,700</u>

Port Development– The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$2.63 million for FY18. 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 FY18 are being used to support the Docks and Harbors cruise ship berth enhancement capital project. The Port Development fee is being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects.

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

Enterprise Funds (for all funds) – The total projected carryover of \$68.32 million for FY18 represents expendable resources for each fund and is not available for general governmental functions.

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

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$4.87 million for FY18. Approximately \$390,200 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY18 is \$6.78 million. The individual ending components of this balance are made up of \$5.12 million for Health & Wellness, \$455,300 Safety & Workers Compensation, \$1.20 million for General/Auto Liability, \$(92,000) Employee Practice/Property, \$(157,000) Special Coverage, and \$204,900 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

CHANGES IN FUND BALANCES

LID's – The fund balance carryover of \$1.21 million for FY18 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines and comprise \$1.33 million for FY18. Consolidated LID's carryover deficit balance is projected to be \$(112,100) for FY18. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

Debt Service – The total projected carryover is \$4.14 million for FY18, of which \$2.12 million is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1 million and \$7.72 million School bond issues and the \$24.95M voters authorized in 2012 for the Centennial Hall renovation, airport terminal renovation, Aurora Harbor reconstruction, Eaglecrest learning center, Capital Transit maintenance shop, and various parks and recreation bathrooms, concessions and paving projects (\$10 million of these projects will be repaid with sales tax). The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY18 is \$2.41 million, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term “arboretum” means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau’s authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The area wide projected “taxable” assessed value (full and true less exempted properties) for the 2018 fiscal year, (2017 calendar year) is \$4.86 billion, up from \$4.71 billion (a 3.2% increase) in 2017.

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 \$342 million of property exemptions The Senior Citizen and Disabled Veteran exemption is about 76% of the total. In FY18, these exemptions are projected to reduce property tax revenue by \$3.6 million.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY18 (calendar 2017) at \$4.86 billion. This amount includes both real and business personal property assessments. This represents an increase of \$151 million increase (3.2%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

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

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

<u>Service Area</u>	<u>2016</u>		<u>2017 Projected Values</u>	
	<u>Certified Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Capital City Fire	\$4,202.0	\$4,164.6	\$207.0	\$4,371.7
Roaded Service Area	\$4,226.7	\$4,190.3	\$207.6	\$4,397.8
Areawide	\$4,707.5	\$4,498.4	\$360.4	\$4,858.8

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 10.66 mills is paying property taxes equal to 1.06% of their assessed value. A one-mill levy assessed borough-wide will generate \$4.8 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.6% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>Adopted FY18</u>
Operational				
Areawide	6.64	6.70	6.60	6.70
Roaded Service Area	2.20	2.20	2.30	2.30
Capital City Fire/Rescue	0.42	0.36	0.36	0.36
Total Operational	9.26	9.26	9.26	9.36
Debt Service	1.50	1.50	1.40	1.30
Total Mill Levy	10.76	10.76	10.66	10.66
Mill Change		-	(0.10)	-
% Change		-	(0.93) %	-

The 2017 property assessments do not include an estimated \$261 million in required State exemptions for 1,838 (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 FY18 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.8 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 FY18 is 9.26 mills, an increase of .10 mills from FY17. The debt mill levy is 1.30 for FY18 and is a decrease of 0.10 mills from FY17. This brings the total FY18 mill levy to 10.66, which in total is unchanged from FY17.

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

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

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

PROPERTY ASSESSMENT AND TAXATION

In 1988, the Assembly formed 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 | Building Maintenance |
| Legislative (Mayor and Assembly) | Finance | Parks and Landscape Maintenance |
| Manager’s Office | Human Resources | Social Services Grants |
| Law | Community Development | General Engineering |
| Clerk’s Office | Capital City Rescue (Ambulance) | Capital Projects |
| Management Information Systems | | |

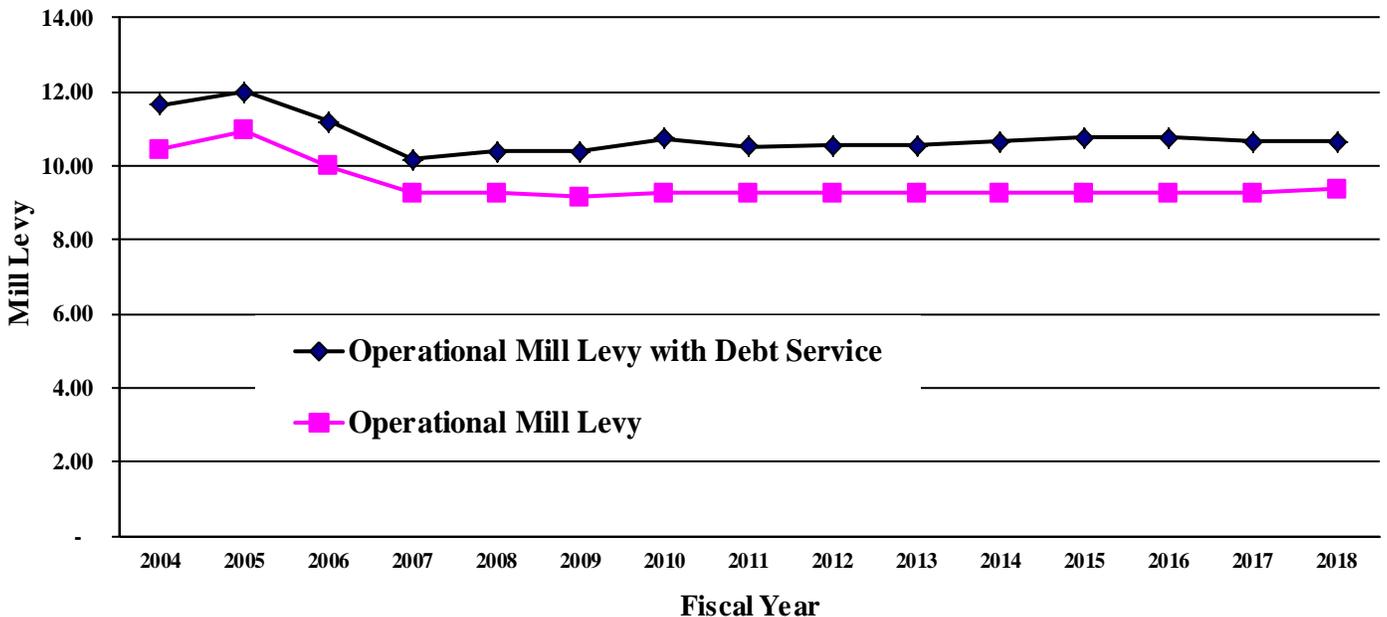
Rodeded Service Area Number 9:

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

Fire Service Area Number 10:

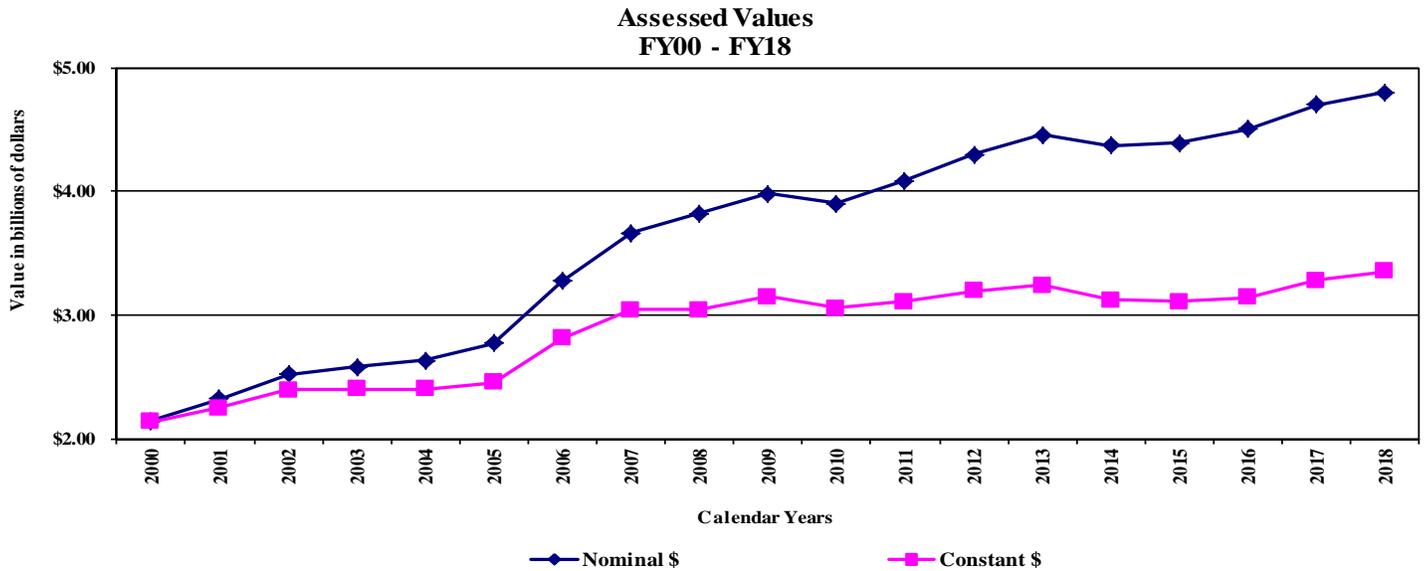
- Capital City Rescue (Fire)

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 2000. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment, deflator, used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.



NOTES

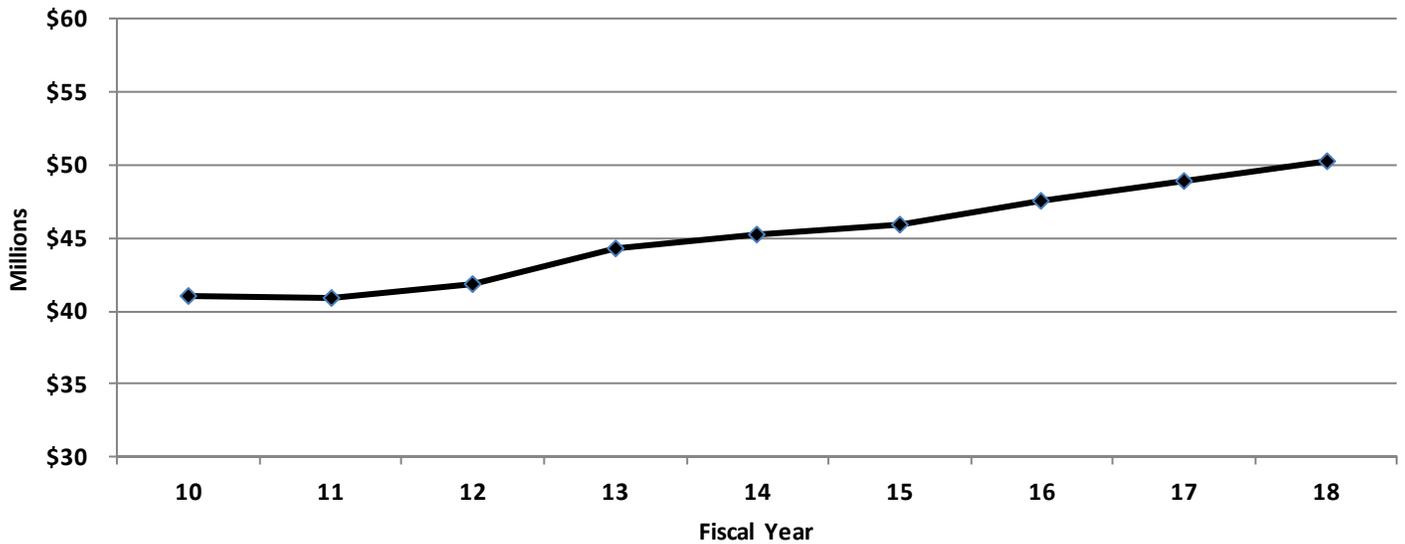
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY16 were \$47.5M. The FY17 projection for property tax revenue is \$48.83M, up \$1.3M or 2.7%. The projection for FY18 is \$50.3M, an increase of 1.5M or 2.98%. The mill rates for FY17 and FY18 are 10.66 and 10.66 respectively.



FY10-16 are based on actual collections
FY17-18 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 FY16 were \$46.1M, an increase of \$2.2M or 5.0%. The FY17 Projected and FY18 Adopted sales taxes are \$45.1M and \$43.5M. There is a net decrease in revenue of \$960,000 (2.1%) in FY17 and further decrease of \$1.63M (3.6%) in FY18. The major factor causing this decrease is an estimated reduction in retail spending as a result of the uncertainty associated with the State of Alaska's budget reduction actions. The impact of the State's \$3 billion deficit is expected to result in additional decreased retail spending for FY18.

Information on each type of sales tax is listed below.

GENERAL SALES TAX

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

PERMANENT SALES TAX

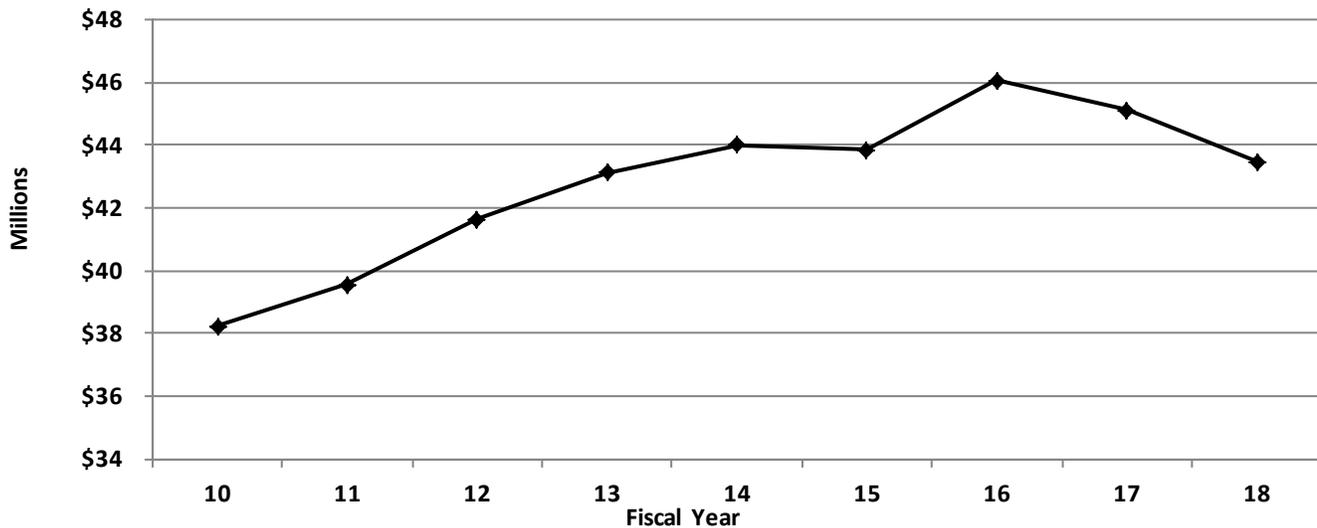
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

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



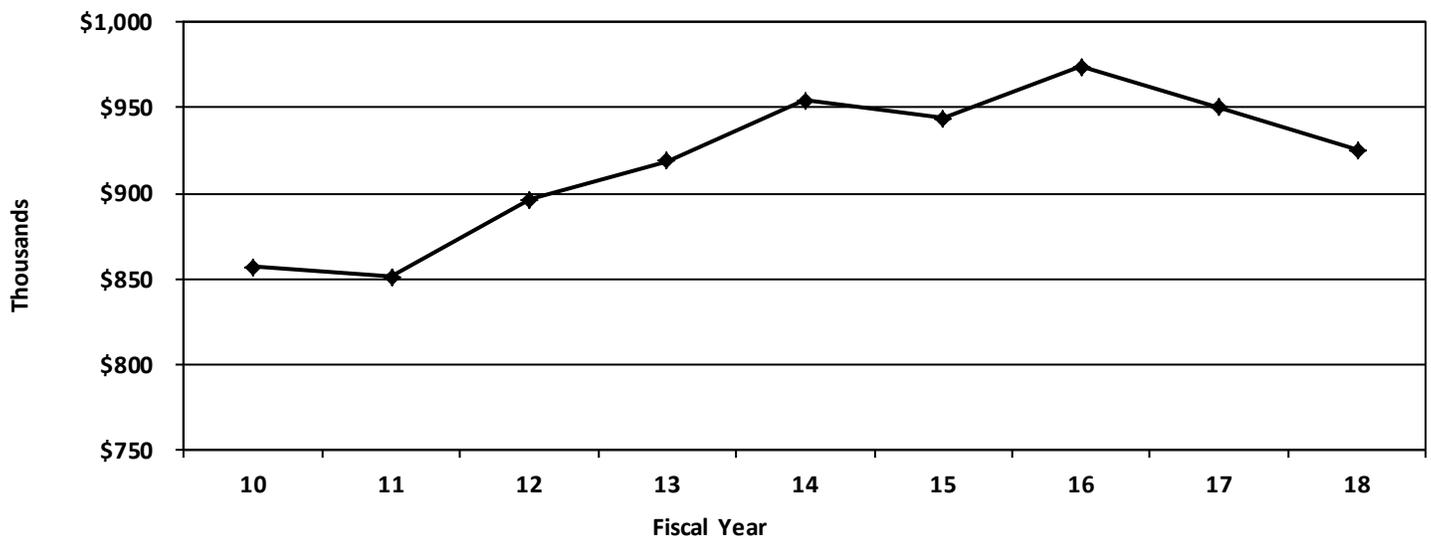
FY10-16 are based on actual revenue collected
FY17-18 are based on estimated collections

MAJOR REVENUES

LIQUOR SALES TAX

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

Liquor Tax Revenues for FY16 were \$974K, up \$30K or 3.2%. FY17 projections for liquor tax revenues are \$950K, down \$24K or 2.4% with a further decrease of \$25K or 2.6% to \$925K in FY18.



FY10-16 are based on actual revenue collected
FY17-18 are based on estimated collections

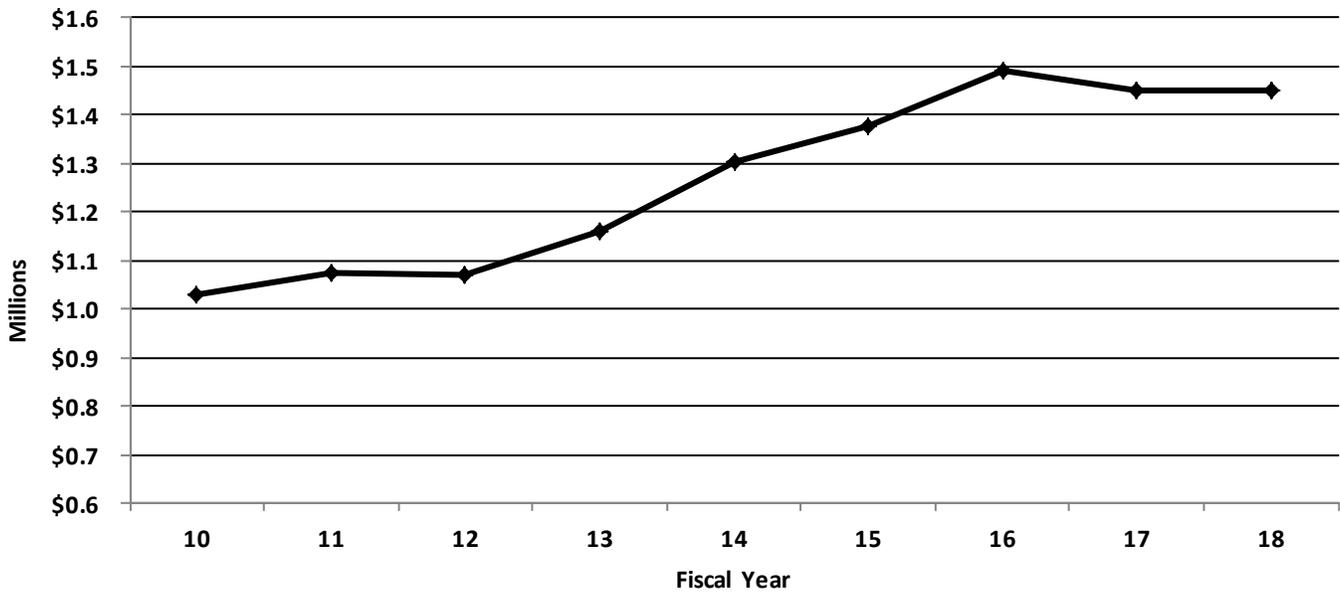
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

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

Hotel-Motel room tax revenues for FY16 were \$1.49M, an increase of \$111K or 8.1%. FY17 projections for Hotel-Motel room tax revenues are anticipated to decrease \$40K over FY16 by 2.7%. FY18 adopted budget for Hotel-Motel room tax revenues is unchanged from the FY17 projection of \$1.45M. The FY17 decrease appears to be the result of decreased business and state government travel to Juneau.



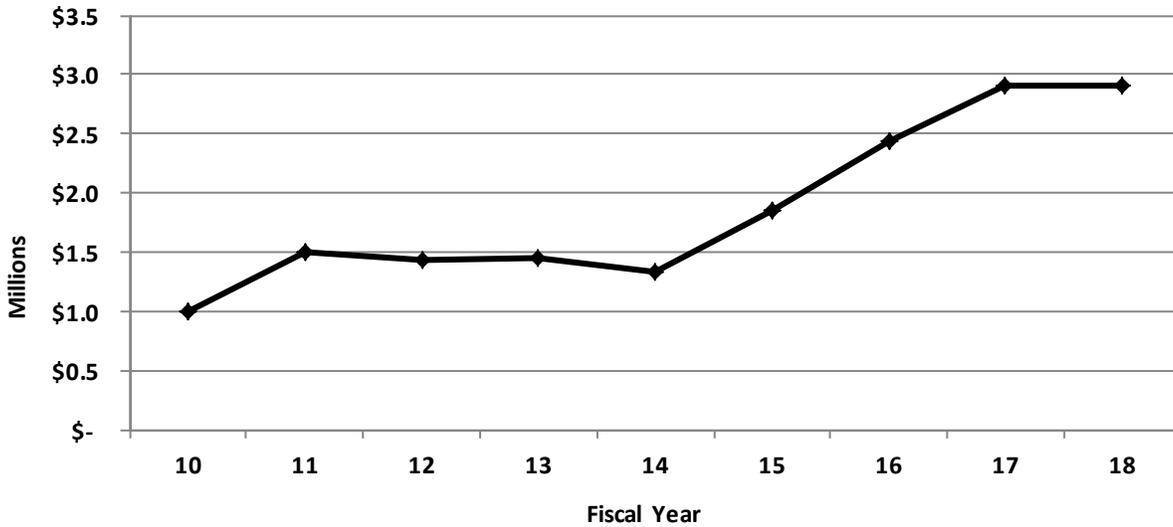
FY10-16 are based on actual revenue collected.
FY17-18 are based on estimated collections.

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.

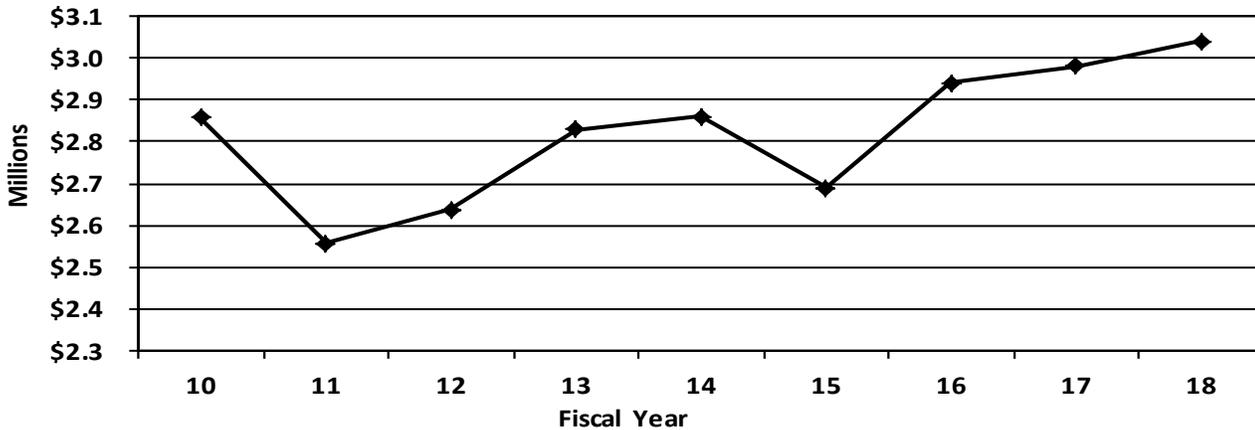
FY16 tax revenues were \$2.45M. FY17 projections are projected to increase to \$2.90M an increase of \$454K or (18.6%) over FY16. FY18 revenues are projected to remain constant at \$2.90M.



FY10-16 are based on actual collections
FY17-18 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY16 was \$2.94M. The FY17 projection for Port Development Fees is \$2.98M an increase of \$40K or 1.4% over FY16 actuals. The FY18 Port Development Fees projection is \$3.04M, an increase of \$60K or 2.0% over FY17.



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

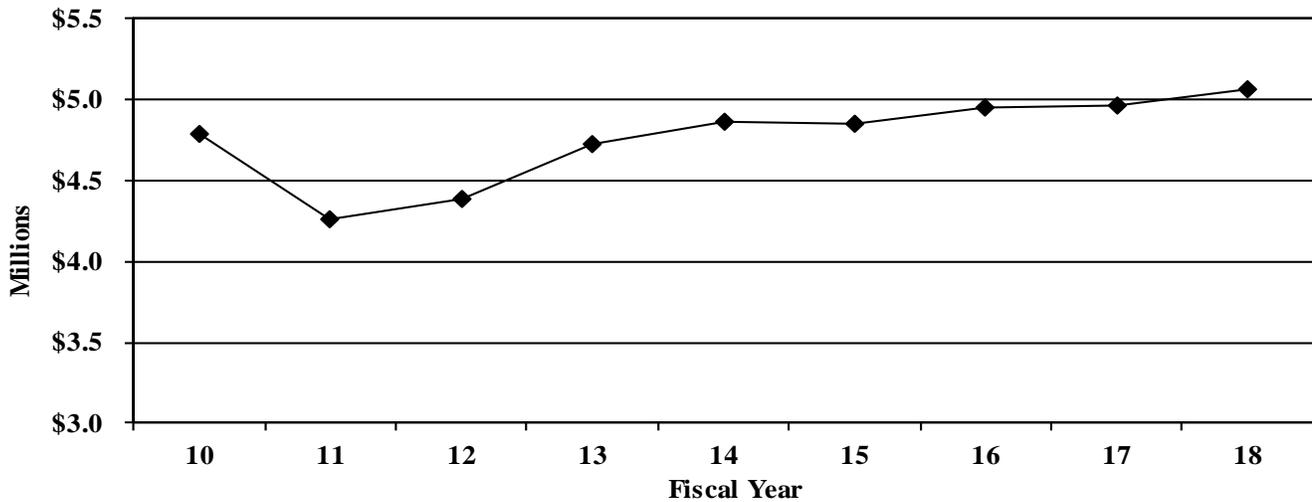
FY10-16 are based on actual collections
FY17-18 are based on budget projections

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 FY16 were \$4.96M. FY17 projections are \$4.97M, an increase of \$10K or 0.2% over FY16 actuals. Projections for FY18 are \$5.06M, an increase of \$90K or 1.9% over FY17 projections.



FY10-16 are based on actual collections

FY17-18 are based on budget projections

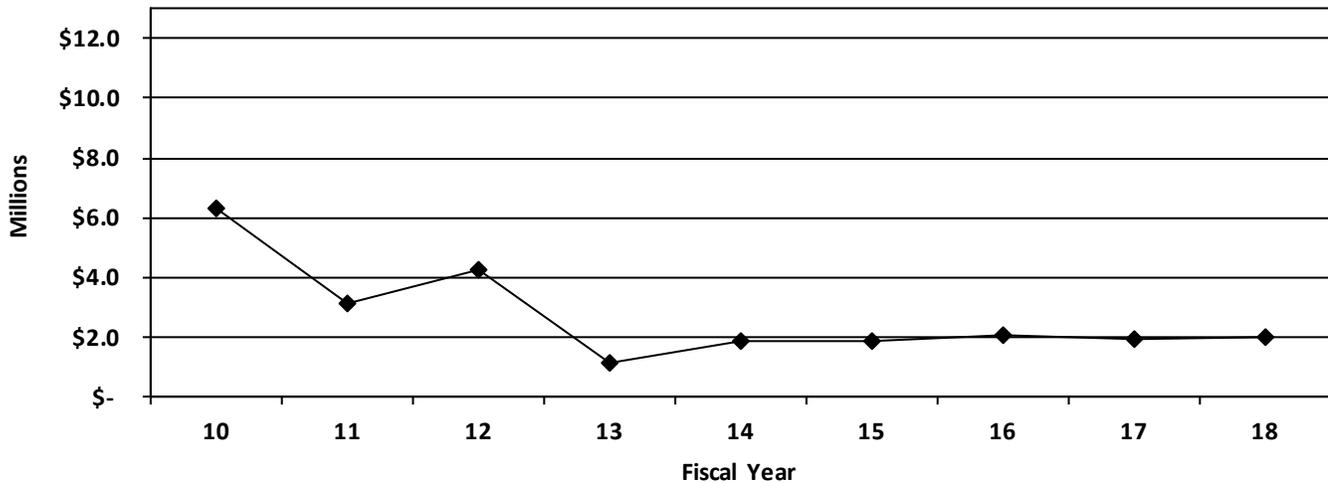
MAJOR REVENUES

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 rate is expected to gradually increase in FY18. This will continue the overall low interest rate environment, though we anticipate a slight increase in portfolio yields, this is expected to be offset by a decline in total cash on hand.

Interest Income for FY16 was \$2.1M. The FY17 projection is \$1.9M, a decrease of \$170K or 8.1% from the FY16 actuals. The FY18 projection is \$1.9M, basically unchanged from FY17.



FY10-16 are based on actual collections

FY17-18 are based on budget projections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

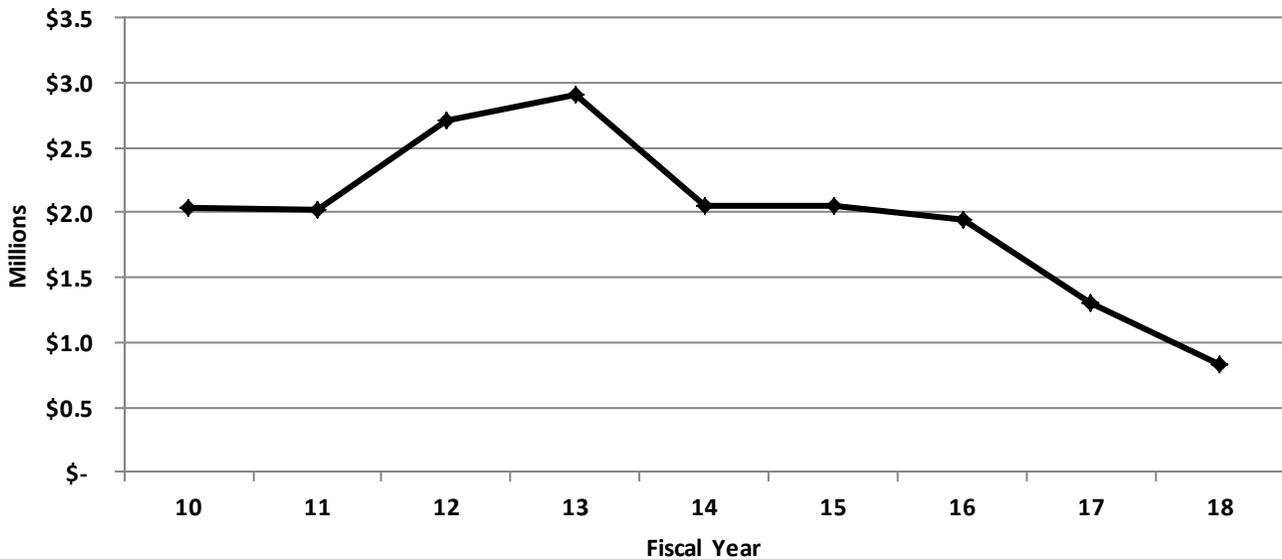
COMMUNITY REVENUE SHARING / COMMUNITY ASSISTANCE PROGRAM

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 FY17, the state legislature passed SB 210 which changed Community Revenue Sharing to Community Assistance. 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) has been working on revising the regulations to incorporate the program name change to the Community Assistance Program.

Based on the CRS formula, the CBJ received \$2.0M in FY16 and is projected to receive \$1.3M in FY17 as the final installment under CRS. The FY18 CAP payment is estimated to be \$830K, but the final FY18 payment amount will not be known until after June 30, 2017.



FY10-16 are based on actual revenue collected
FY17-18 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 FY10.

The FY11 foundation funding was \$37.2M an increase of \$2.2M or 6.3% over FY10.

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

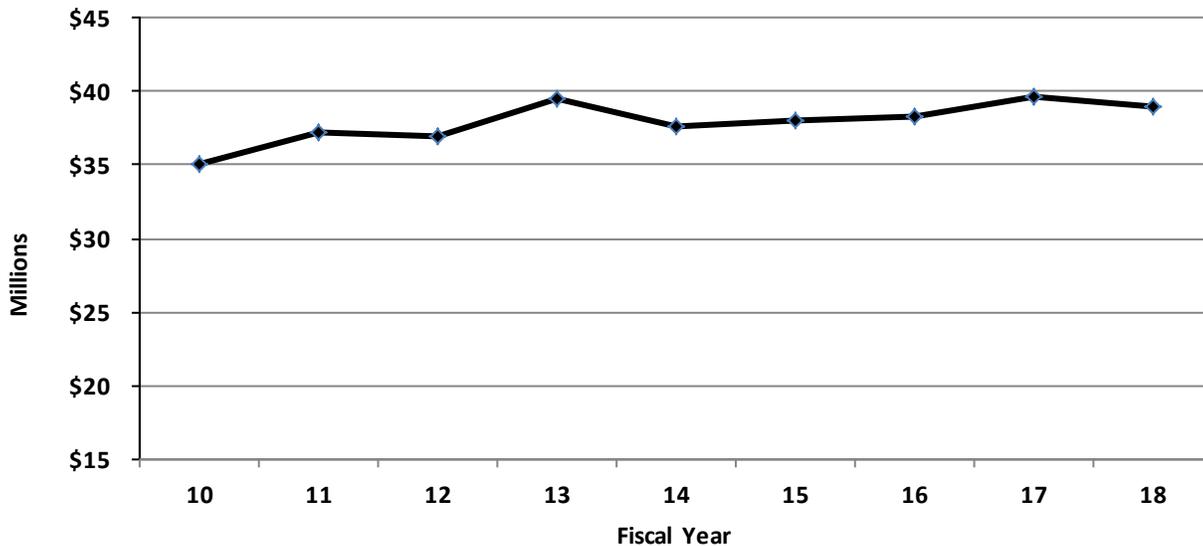
The FY13 foundation funding was \$39.4M an increase of \$2.5M or 6.7% over FY12.

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 foundation funding projection for FY17 is \$39.7M. The base student allocation is set at \$5,930 for both FY17 and FY18. The actual student population (based on October student counts) for FY17 is 4,527.



FY10-16 are based on actual revenue collected

FY17-18 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:

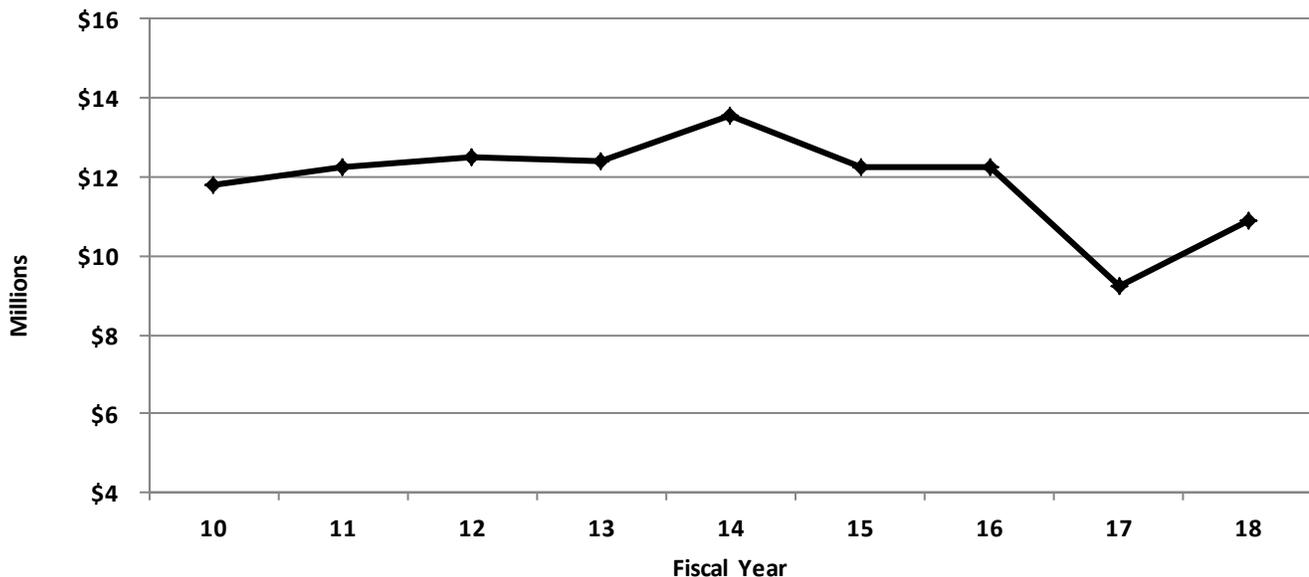
FY11 Actual	\$8.39M
FY12 Actual	\$10.5M
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Projected	\$ 4.9M
FY18 Projected	\$ 4.6M

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 FY09-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. In FY17, CBJ will make final debt service payments for: Glacier Valley Elementary School Renovations (\$5.995M bonds issued in FY07), and Refunding Bonds (\$5.685M issued in FY12, which refunded 2000B Floyd Dryden Middle School Renovations, as well as other area school repairs, and the 2002 JDHS High School Renovation bonds). The large decrease in FY17 is the result of Governor Walker's reduction in School Construction Debt Reimbursement to communities. FY18 reflects a return to the original level of funding. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction debt has been budgeted in FY17 or FY18.



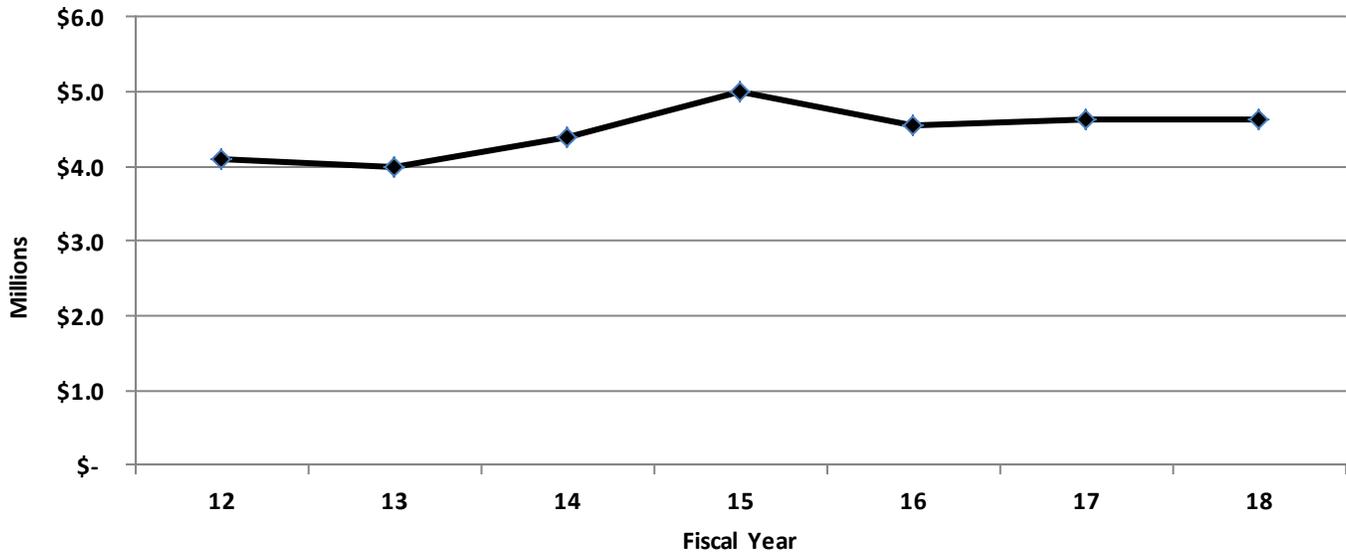
FY10-16 are based on actual revenue collected
 FY17-18 are based on budget projections

MAJOR REVENUES

STATE MARINE PASSENGER FEE

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011, 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.

State Marine Passenger Fees for FY16 were \$4.55M and are projected to increase in FY17 to \$4.64M, up \$90K or 2.0%. FY18 revenue projections are unchanged from FY17.



FY10-16 are based on actual revenue collected
FY17-18 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources for general government in FY16 were \$2.66M and are projected to decrease slightly in FY17 to \$2.16M, down \$496K or 19%. FY18 projections are \$2.00M, a decrease of \$161K or 7.5% below FY17.

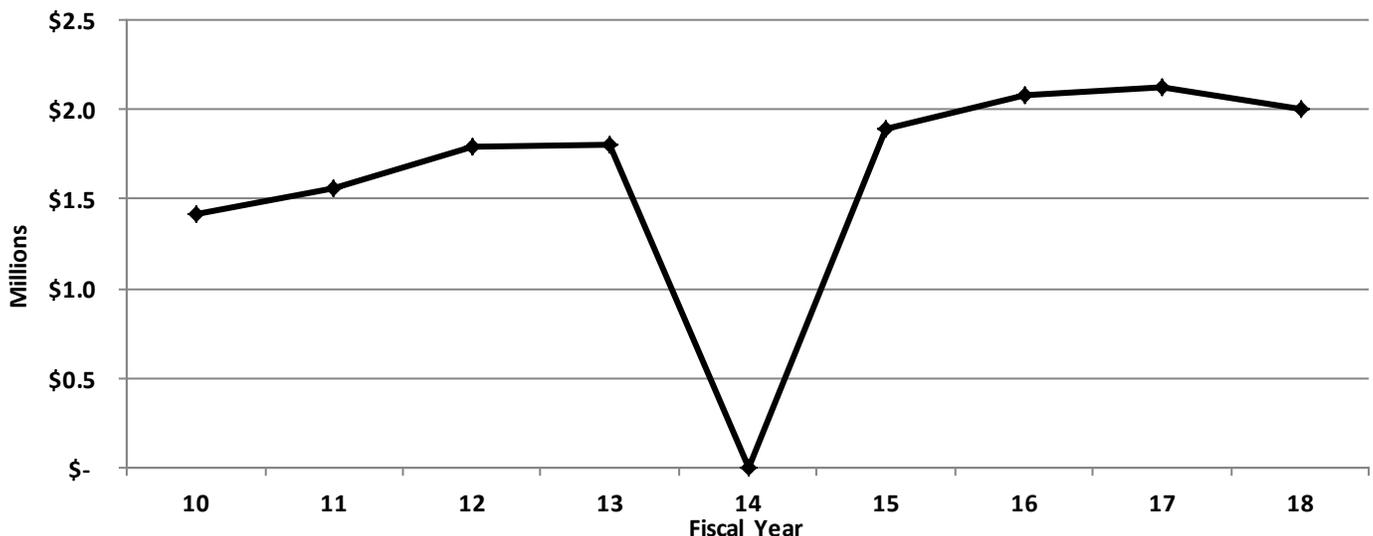
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY16 was \$2.08M, up 9.7%. The FY17 projection is \$2.12M, and projection for FY18 is \$2.0M.



FY10-16 are based on actual revenues collected
FY17-18 are based on budgeted projections

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 FY18-23.

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 FY17 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY18 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 FY18 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2018 – 2023** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2018**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY18.

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 FY18 that have been established by the Assembly, the PWFC and/or the City Manager. FY18 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

FY18 Adopted Capital Project Budget

The table below shows the source of funds for the FY17 capital budget as well as the funding sources for the Adopted FY18 capital budget.

Table 1
Summary of FY17 & FY18
Capital Project Funding Sources
 (costs in thousands)

FUNDING SOURCES	Adopted FY17 Budget	Adopted FY18 Budget
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax	5,270.0	1,570.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	8,950.0	8,500.0
Marine Passenger Fees	1,302.2	1,827.8
State Marine Passenger Fees	4,600.0	4,600.0
General Governmental Support	996.8	600.0
Lands	1,680.0	685.0
Bartlett Regional Hospital	4,550.0	-
Docks and Harbors	2,333.0	533.0
Wastewater Utility Enterprise Fund	550.0	4,815.0
Water Utility Enterprise Fund	890.0	2,500.0
Total	<u>\$ 32,122.0</u>	<u>\$ 26,630.8</u>

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 FY18 – FY23 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 2018 – 2023**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 18**.

NOTES

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GENERAL GOVERNMENTAL FUND SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 43,779,000	46,971,400	44,873,100	47,481,000	46,542,500
Commodities and Services	21,860,400	25,663,600	25,248,200	24,019,100	24,429,600
Capital Outlay	518,400	1,563,100	1,433,600	211,800	2,015,900
Contingency	4,100	20,000	20,000	20,000	20,000
Unallocated Budget Reduction	-	-	-	-	-
Return Marine Passenger Fee Proceeds (1)	85,800	155,900	155,900	-	-
Support to Other Funds	26,601,500	30,458,900	30,458,900	27,227,100	27,892,200
Total Expenditures	92,849,200	104,832,900	102,189,700	98,959,000	100,900,200
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,053,300	1,370,300	1,377,300	1,365,000	902,000
ASHA in Lieu of Taxes	-	70,000	-	70,000	80,000
Miscellaneous Grants	2,436,900	3,182,800	3,097,500	1,496,600	3,309,200
Total State Support	4,490,200	4,623,100	4,474,800	2,931,600	4,291,200
Federal Support:					
Federal in Lieu of Taxes	2,656,800	2,000,000	2,161,300	2,000,000	2,000,000
Miscellaneous Grants	10,800	256,000	256,000	90,500	90,500
Total Federal Support	2,667,600	2,256,000	2,417,300	2,090,500	2,090,500
Local Support:					
Property Taxes	40,767,100	42,127,000	42,269,300	42,140,900	43,965,300
Charges for Services	3,225,300	3,797,800	3,670,100	4,826,800	4,949,400
E911 Surcharge	888,200	900,000	900,000	900,000	900,000
Contracted Services	1,279,300	1,689,000	1,612,300	761,300	764,600
Investment & Interest Income	2,083,100	1,964,000	1,915,000	1,999,000	1,968,000
Licenses, Permits, Fees	942,500	973,300	1,005,000	974,200	910,900
Fines and Forfeitures	620,500	381,200	371,800	379,300	343,300
Rentals and Leases	351,800	344,700	363,100	348,700	346,200
Sales	43,800	387,500	401,200	389,100	383,800
Donations	30,500	132,000	79,000	70,000	81,900
Other Revenue	77,300	137,400	151,600	71,000	81,600
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,543,800	6,043,800	5,925,800	6,018,400	6,134,400
Total Local Support	55,377,500	59,402,000	59,188,500	59,403,000	61,353,700
Total Revenues	62,535,300	66,281,100	66,080,600	64,425,100	67,735,400

GENERAL GOVERNMENTAL FUND SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Support From Other Funds:	-	-	-	-	-
Sales Tax	26,626,500	26,536,900	26,536,900	26,626,500	26,426,500
Hotel Tax	-	1,432,500	1,432,500	1,479,300	1,724,300
Tobacco Excise Tax	2,420,600	1,673,600	1,673,600	1,673,600	1,691,100
Marine Passenger Fee	3,358,400	3,528,600	3,528,600	3,278,600	3,043,700
Special Assessment Funds	172,000	287,800	173,100	290,400	288,800
Permanent Fund	89,300	89,300	89,300	89,300	89,300
Bartlett Regional Hospital	130,000	-	-	-	-
Capital Projects	642,300	696,800	696,800	-	-
General Governmental Interfund Transfers	72,500	-	-	-	-
Total Support From Other Funds	33,511,600	34,245,500	34,130,800	33,437,700	33,263,700
Total Funding Sources	\$96,046,900	100,526,600	100,211,400	97,862,800	100,999,100
FUND BALANCES:					
Beginning of Period Reserved Balance	\$ 12,573,300	13,620,800	13,620,800	15,061,100	15,061,100
Increase (Decrease) in Reserve	1,047,500	1,400,000	1,440,300	1,050,000	1,050,000
End of Period Reserve	\$13,620,800	15,020,800	15,061,100	16,111,100	16,111,100
Beginning of Period Available	\$ 9,282,000	11,432,200	11,432,200	8,013,600	8,013,600
Increase (Decrease) in Available	2,150,200	(5,706,300)	(3,418,600)	(2,146,200)	(951,100)
End of Period Available	\$11,432,200	5,725,900	8,013,600	5,867,400	7,062,500

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GENERAL FUND SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Expenditures:					
Personnel Services	\$ 20,869,500	22,616,700	21,427,500	22,656,600	22,284,100
Commodities and Services	11,166,100	12,981,700	13,011,900	11,539,400	11,932,600
Capital Outlay	356,200	366,800	237,800	211,800	199,800
Contingency	4,100	20,000	20,000	20,000	20,000
Unallocated Budget Reduction	-	-	-	-	-
Return Marine Passenger Fee Proceeds (1)	71,200	155,400	155,400	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,254,600)	(5,671,500)	(5,558,500)	(5,645,400)	(5,761,400)
Support to other funds	26,363,900	30,277,600	30,277,600	27,045,800	27,710,900
Better Capital City	428,400	470,500	470,000	440,500	440,500
Total Expenditures	54,480,500	60,692,900	59,517,400	55,744,400	56,302,200
Funding Sources:					
State Support:					
State Shared Revenue	9,900	5,000	5,000	5,000	5,000
ASHA "in Lieu" Tax	-	70,000	-	70,000	80,000
Miscellaneous Grants	1,292,900	776,700	688,700	284,600	278,600
Total State Support	1,302,800	851,700	693,700	359,600	363,600
Federal Support:					
Federal "in Lieu" Tax	2,079,400	2,000,000	2,121,000	2,000,000	2,000,000
Total Federal Support	2,079,400	2,000,000	2,121,000	2,000,000	2,000,000
Local Support:					
Property Taxes	30,429,500	31,003,100	31,140,000	31,017,000	32,363,300
Charges for Services	1,558,500	1,757,000	1,931,400	1,757,000	2,084,200
Licenses, Permits, Fees	792,400	839,800	856,900	837,800	737,500
Sales	11,700	348,300	366,700	348,300	346,800
Fines and Forfeitures	190,000	62,000	95,000	60,000	74,000
Donations	21,900	107,000	76,800	42,000	51,900
Investment and Interest Income	2,074,500	1,959,000	1,913,000	1,994,000	1,965,000
Other	(110,900)	(55,000)	(43,900)	(55,000)	(80,400)
Total Local Support	34,967,600	36,021,200	36,335,900	36,001,100	37,542,300
Total Revenues	38,349,800	38,872,900	39,150,600	38,360,700	39,905,900
Support from other funds	18,517,900	20,167,400	20,052,700	19,048,000	18,874,600
Total Revenues and Support from other funds	56,867,700	59,040,300	59,203,300	57,408,700	58,780,500
FUND BALANCES					
Beginning Reserve Balance	12,410,200	13,410,200	13,410,200	14,810,200	14,810,200
Increase (decrease) in Reserve	1,000,000	1,400,000	1,400,000	1,050,000	1,050,000
End of Period Reserve	13,410,200	14,810,200	14,810,200	15,860,200	15,860,200
Beginning Available Balance	3,822,800	5,210,000	5,210,000	3,495,900	3,495,900
Increase (decrease) in Available	1,387,200	(3,052,600)	(1,714,100)	614,300	1,428,300
End of Period Available	5,210,000	2,157,400	3,495,900	4,110,200	4,924,200

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

ROADED SERVICE AREA SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 20,431,200	21,625,300	20,711,900	22,037,700	21,540,000
Commodities and Services	8,998,100	10,769,000	10,370,000	10,628,700	10,686,200
Capital Outlay	162,200	1,175,800	1,175,800	-	1,816,100
Return Marine Passenger Fee Proceeds (1)	14,600	500	500	-	-
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Operating	-	-	-	-	-
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Debt Service	57,600	28,800	28,800	28,800	28,800
Total Expenditures	29,788,700	33,724,400	32,412,000	32,820,200	34,196,100
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,043,400	1,365,300	1,372,300	1,360,000	897,000
State Grants	1,129,600	2,378,100	2,380,800	1,204,500	3,020,600
Total State Support	3,173,000	3,743,400	3,753,100	2,564,500	3,917,600
Federal Support:					
Secure Rural Schools/Roads	577,400	-	40,300	-	-
Federal Grants	10,800	163,000	163,000	90,500	90,500
Total Federal Support	588,200	163,000	203,300	90,500	90,500
Local Support:					
Property Taxes	8,900,000	9,627,600	9,632,300	9,627,600	10,040,500
Charges for Services	1,738,800	2,064,800	1,751,600	2,149,500	1,970,300
E911 Surcharge	888,200	900,000	900,000	900,000	900,000
Contracted Services	655,000	760,500	683,800	761,300	764,600
Licenses, Permits, Fees	150,100	133,500	148,100	136,400	173,400
Sales	32,100	39,200	34,500	40,800	37,000
Fines and Forfeitures	430,500	319,200	276,800	319,300	269,300
Rentals and Lease	351,800	344,700	363,100	348,700	346,200
Donations and Contributions	3,600	25,000	2,100	28,000	30,000
Investment and Interest Income	8,600	5,000	2,000	5,000	3,000
Other Revenue	76,900	137,400	151,600	71,000	81,600
Interdepartmental Charges	266,700	372,300	367,300	373,000	373,000
Total Local Support	13,502,300	14,729,200	14,313,200	14,760,600	14,988,900

ROADED SERVICE AREA SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Support From Other Funds:					
General Fund	72,500	-	-	-	-
Sales Tax	11,686,300	10,924,700	10,924,700	11,236,300	11,236,300
Tobacco Excise Tax	416,400	416,400	416,400	416,400	416,400
Marine Passenger Fee	1,245,700	1,264,200	1,264,200	1,264,200	1,263,600
Total Support	13,420,900	12,605,300	12,605,300	12,916,900	12,916,300
Total Funding Sources	30,684,400	31,240,900	30,874,900	30,332,500	31,913,300
FUND BALANCE:					
Beginning Available Fund Balance	4,317,600	5,165,800	5,165,800	3,588,400	3,588,400
Increase/(decrease) in Fund Balance	848,200	(2,483,500)	(1,577,400)	(2,487,700)	(2,282,800)
End of Period Available Fund Balance	5,165,800	2,682,300	3,588,400	1,100,700	1,305,600
Beginning Reserve Fund Balance	163,100	210,600	210,600	250,900	250,900
Increase/(decrease) in Fund Balance	47,500	-	40,300	-	-
End of Period Reserve Fund Balance	210,600	210,600	250,900	250,900	250,900
Total Fund Balance	\$ 5,376,400	2,892,900	3,839,300	1,351,600	1,556,500

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FIRE SERVICE AREA SUMMARY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,478,300	2,729,400	2,733,700	2,786,700	2,718,400
Commodities and Services	1,267,800	1,442,400	1,396,300	1,410,500	1,370,300
Capital Outlay	-	20,500	20,000	-	-
Support to Debt Service	55,000	27,500	27,500	27,500	27,500
Total Expenditures	3,801,100	4,219,800	4,177,500	4,224,700	4,116,200
FUNDING SOURCES:					
State Support - State Grants	14,400	28,000	28,000	7,500	10,000
Federal Support - Federal Grants	-	93,000	93,000	-	-
Local Support:					
Property Taxes	1,437,600	1,496,300	1,497,000	1,496,300	1,561,500
Charges for Services	38,900	31,000	31,000	975,300	975,300
Contracted Services	624,300	928,500	928,500	-	-
Donations	5,000	-	100	-	-
Other Revenue	400	-	-	-	-
Interdepartmental Charges	22,500	-	-	-	-
Total Local Support	2,128,700	2,455,800	2,456,600	2,471,600	2,536,800
Support From Other Funds:					
Sales Tax	1,440,900	1,340,900	1,340,900	1,340,900	1,340,900
Tobacco Excise Tax	61,900	61,900	61,900	61,900	61,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Total Support	1,572,800	1,472,800	1,472,800	1,472,800	1,472,800
Total Funding Sources	3,715,900	4,049,600	4,050,400	3,951,900	4,019,600
FUND BALANCE:					
Beginning of Period	1,141,600	1,056,400	1,056,400	929,300	929,300
Increase/(decrease) in Fund Balance	(85,200)	(170,200)	(127,100)	(272,800)	(96,600)
End of Period Fund Balance	\$ 1,056,400	886,200	929,300	656,500	832,700

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MAYOR AND ASSEMBLY

MISSION STATEMENT

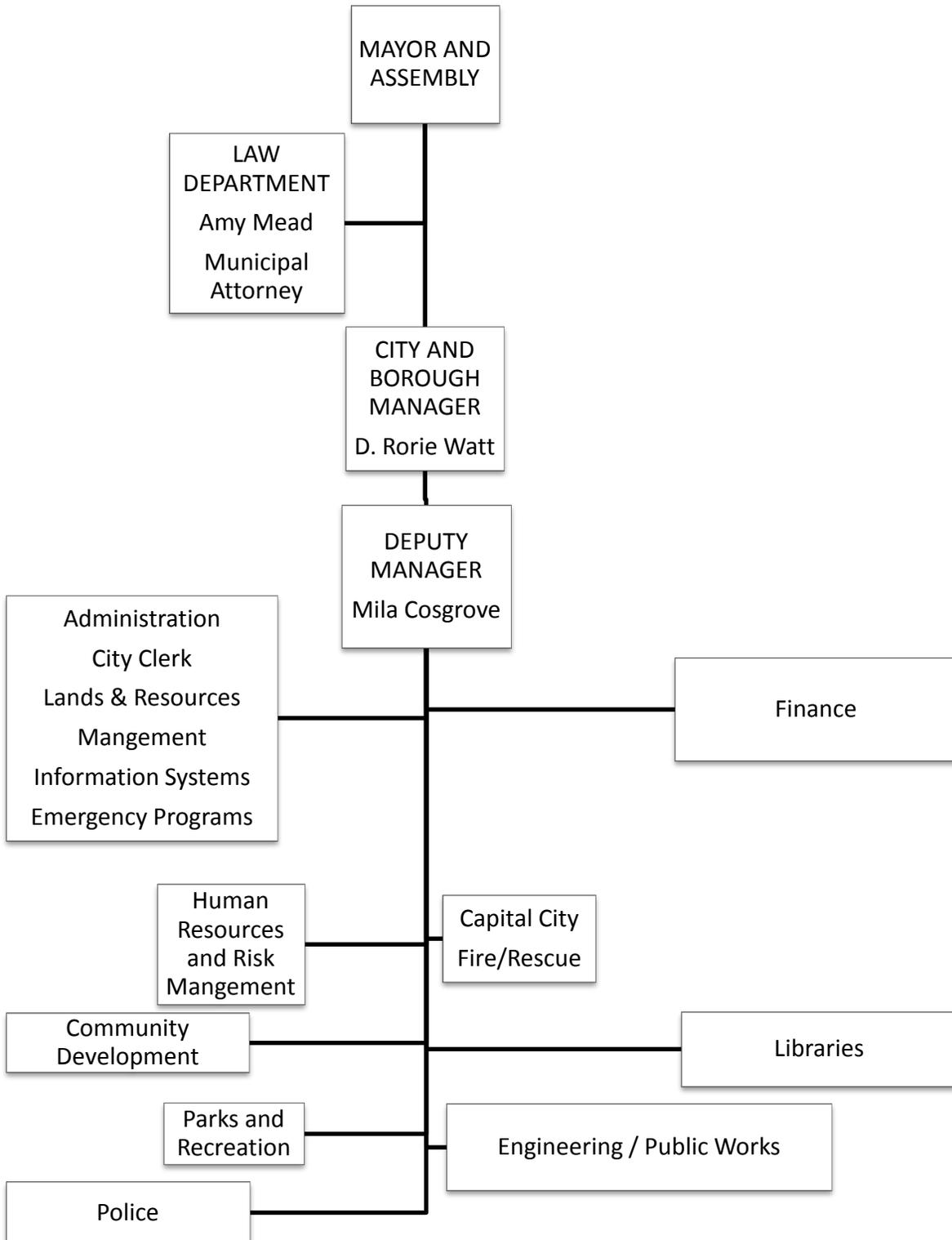
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly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

FY18 ADOPTED BUDGET

\$5,304,100

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 144,900	213,600	156,100	213,600	172,800
Commodities and Services	416,100	405,700	405,700	410,700	410,700
Better Capital City	428,400	470,500	470,000	440,500	440,500
Other-Grants & Community Projects	4,620,800	5,077,200	5,076,300	4,341,200	4,280,100
Total Expenditures	5,610,200	6,167,000	6,108,100	5,406,000	5,304,100
FUNDING SOURCES:					
Interdepartmental Charges	51,200	68,800	68,800	68,800	68,800
Support from:					
Sales Tax	440,500	790,500	790,500	440,500	690,500
Hotel Tax	-	811,000	811,000	845,000	1,090,000
Tobacco Excise Tax	1,942,300	1,195,300	1,195,300	1,195,300	1,212,800
Marine Passenger Fee	941,900	948,800	948,800	1,007,400	717,200
General Fund	2,234,300	2,352,600	2,293,700	1,849,000	1,524,800
Total Funding Sources	\$ 5,610,200	6,167,000	6,108,100	5,406,000	5,304,100
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Mayor and Assembly's FY18 Adopted Budget is a decrease of \$101,900 (1.9%) from the FY18 Approved Budget.

The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased by \$40,800 (19.1%) primarily due to the changes in benefits for new Assembly members.
- Grants (paid out) decreased \$61,100 (1.4%) primarily due to decreases in grants to AJ and Franklin docks.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Operations:					
Personnel Services	\$ 144,900	213,600	156,100	213,600	172,800
Commodities and Services	280,200	255,700	255,700	260,700	260,700
Totals	425,100	469,300	411,800	474,300	433,500
Assembly Grants:					
Arts and Humanities Council	167,000	467,000	467,000	867,000	417,000
Social Service Advisory Board (SSAB)	831,600	-	-	-	-
Social Service Grants	-	853,900	853,000	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	31,300	31,300	31,300	31,300
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	20,000	-	-	20,000	20,000
Juneau Economic Development Council	300,000	390,000	390,000	300,000	317,500
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	28,500
Juneau Park Foundation	-	50,000	50,000	-	-
Juneau Homeless Respite Care	5,800	-	-	-	-
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AYEC-HEARTS Program	88,400	90,200	90,200	90,200	90,200
Housing First	1,788,400	700,000	700,000	-	-
Downtown Ambassador Program	57,000	57,000	57,000	57,000	60,000
Franklin Dock Enterprises, LLC	114,700	145,500	145,500	145,500	135,000
Alaska Juneau (AJ) Dock, LLC	439,400	391,300	391,300	391,300	134,600
SAIL	24,000	-	-	-	-
Goldbelt, Inc	228,200	-	-	-	-
Travel Juneau (JCVB)	-	1,151,000	1,151,000	1,085,000	1,380,600
Airlift Northwest	25,000	-	-	-	-
Juneau Community Foundation	-	250,000	250,000	-	250,000
Better Capital City	428,400	470,500	470,000	440,500	440,500
Tourism Best Management Practices (TBMP)	15,000	15,000	15,000	15,000	15,000
Downtown Business Association	-	-	-	-	50,000
Citizens Pro Road	-	-	-	-	20,000
Southeast Conference - Future of AMHS	-	-	-	-	20,000
Totals	5,049,200	5,547,700	5,546,300	4,781,700	4,720,600
Special Contracts:					
Lobbyist	137,200	140,000	140,000	140,000	140,000
Hearing Officers	(1,300)	10,000	10,000	10,000	10,000
Totals	135,900	150,000	150,000	150,000	150,000
Total Expenditures	\$ 5,610,200	\$ 6,167,000	\$ 6,108,100	\$ 5,406,000	\$ 5,304,100

CITY MANAGER

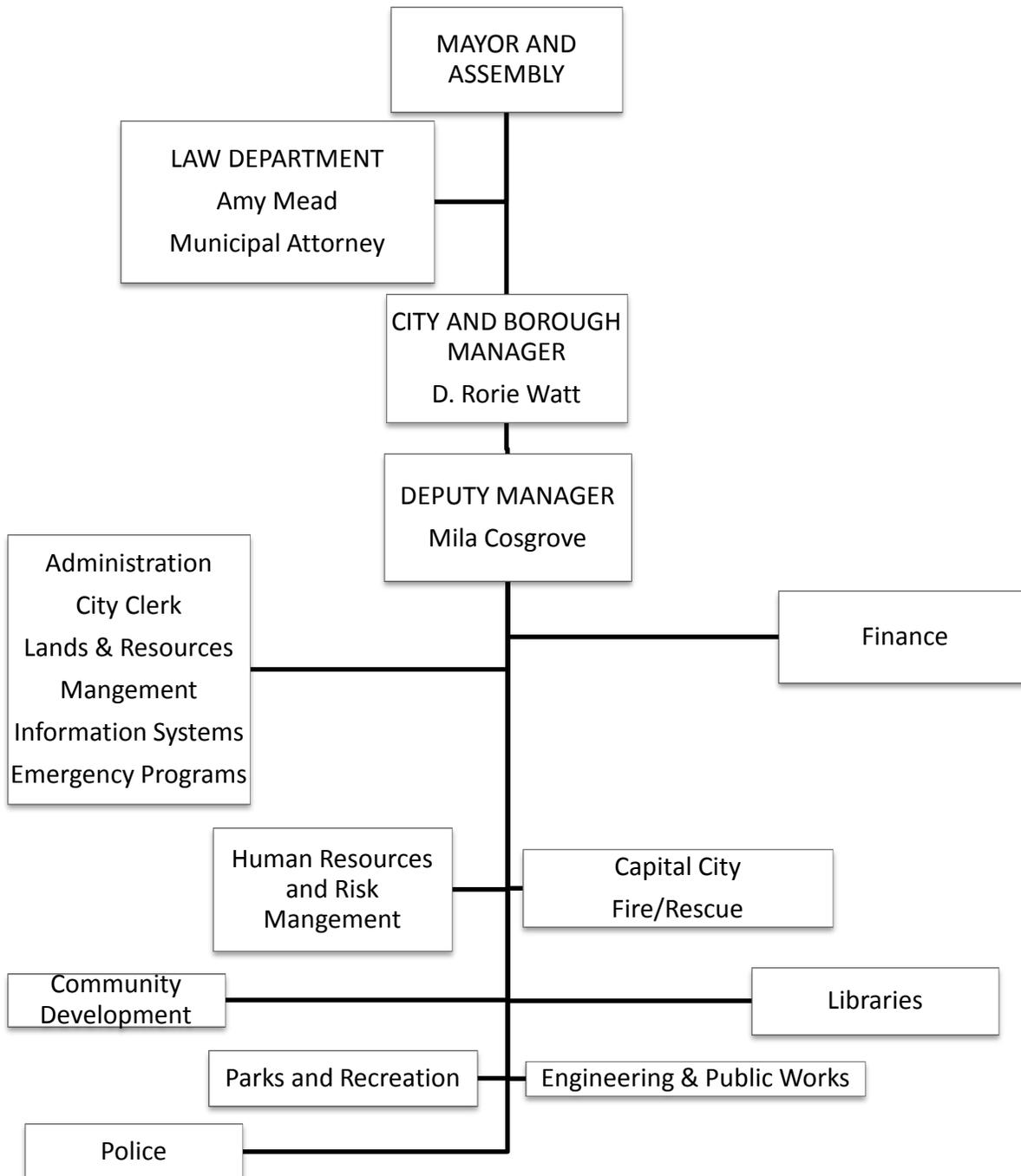
MISSION STATEMENT

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.

FY18 ADOPTED BUDGET

\$ 1,935,100

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,323,500	1,685,600	1,238,700	1,378,000	1,258,500
Commodities and Services	468,200	970,700	984,600	398,800	656,600
Contingency	4,100	20,000	20,000	20,000	20,000
Capital Outlay	266,000	-	-	-	-
Total Expenditures	2,061,800	2,676,300	2,243,300	1,796,800	1,935,100
FUNDING SOURCES:					
Interdepartmental Charges	129,300	208,300	208,300	208,300	208,300
UAS Support for Emergency Services	900	-	-	-	-
State Grant	646,400	722,100	414,100	12,000	6,000
Support from:					
Marine Passenger Fees	500	262,700	262,700	12,700	10,000
Sales Tax	-	-	-	-	250,000
General Fund	1,284,700	1,483,200	1,358,200	1,563,800	1,460,800
Total Funding Sources	\$ 2,061,800	2,676,300	2,243,300	1,796,800	1,935,100
STAFFING	9.00	10.00	9.50	10.00	9.50
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Manager's FY18 Adopted Budget is an increase of \$138,300 (7.70%) over the FY18 Approved Budget.

FY18 Adopted Budget

- Personnel Services decreased \$119,500 (8.7%) primarily due to new employees at lower pay rates than the people they replaced, as well as a position being filled as part-time instead of full-time. Commodities and Services increased by \$257,800 (64.6%) primarily due to the CLIAA Lawsuit costs.

CITY CLERK

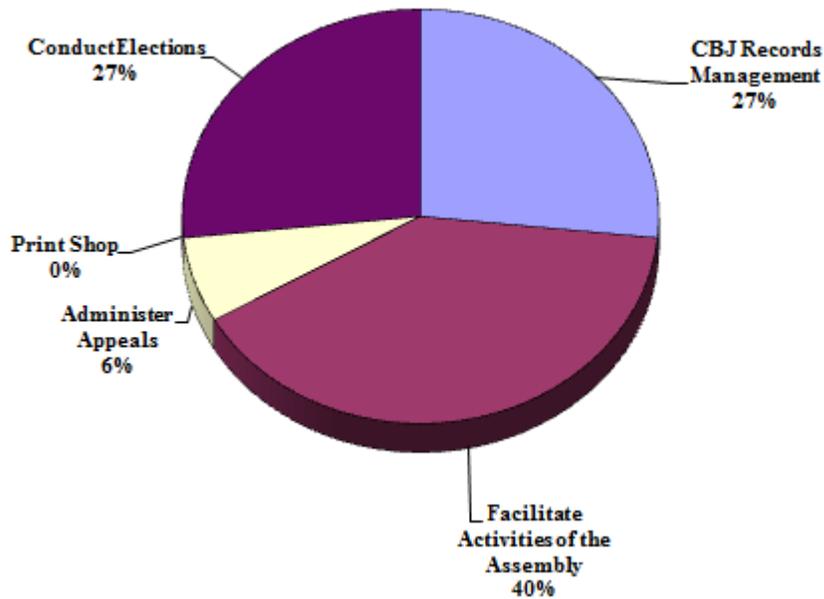
MISSION STATEMENT

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

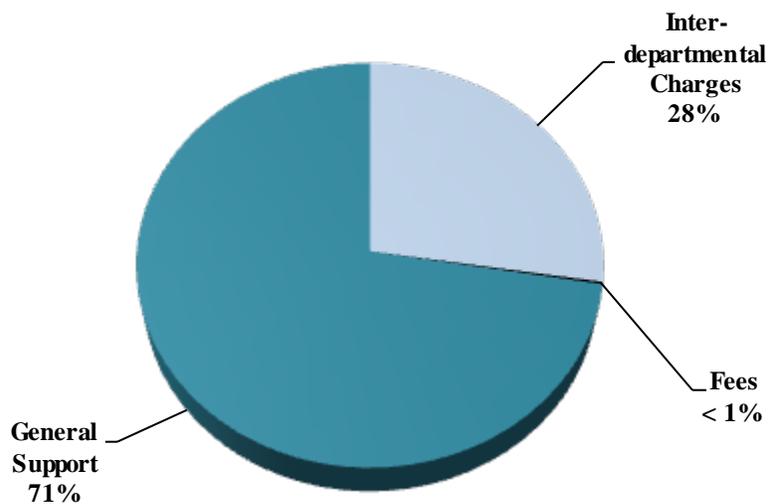
FY18 ADOPTED BUDGET

\$415,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 402,400	334,100	331,500	339,400	339,400
Commodities and Services	117,300	72,600	73,700	74,700	75,800
Total Expenditures	519,700	406,700	405,200	414,100	415,200
FUNDING SOURCES:					
Interdepartmental Charges	141,300	142,400	168,900	142,400	168,900
Support from General Fund	378,400	264,300	236,300	271,700	246,300
Total Funding Sources	\$ 519,700	406,700	405,200	414,100	415,200
STAFFING	3.68	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 HIGHLIGHT

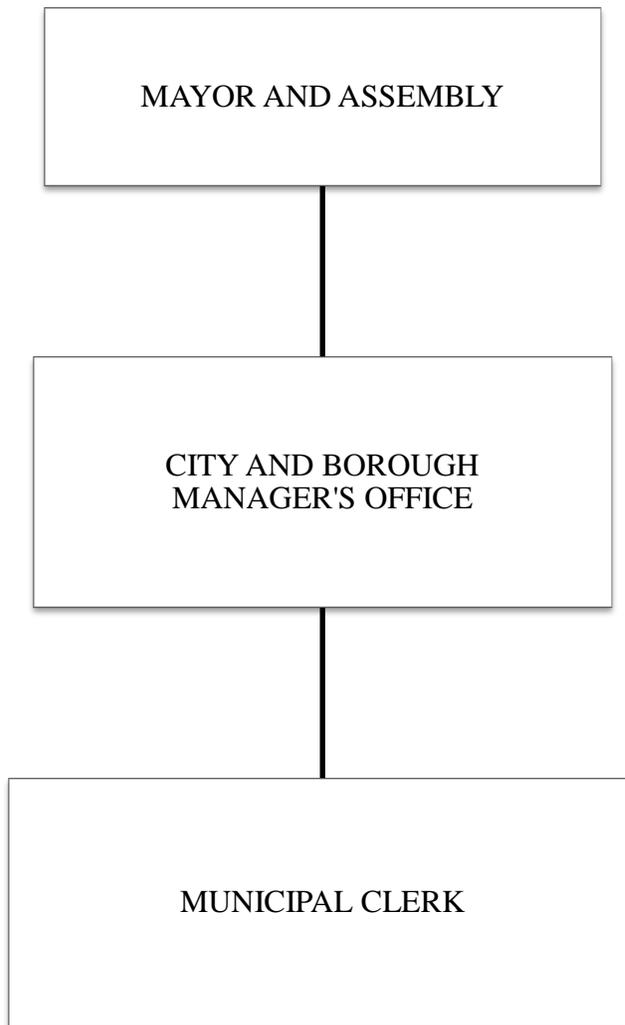
The City Clerk and Election's FY18 Adopted Budget is an increase of \$1,100 (0.26%) over the FY18 Approved Budget.

FY18 Adopted Budget

There are no significant budgetary changes.

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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MANAGEMENT INFORMATION SYSTEMS

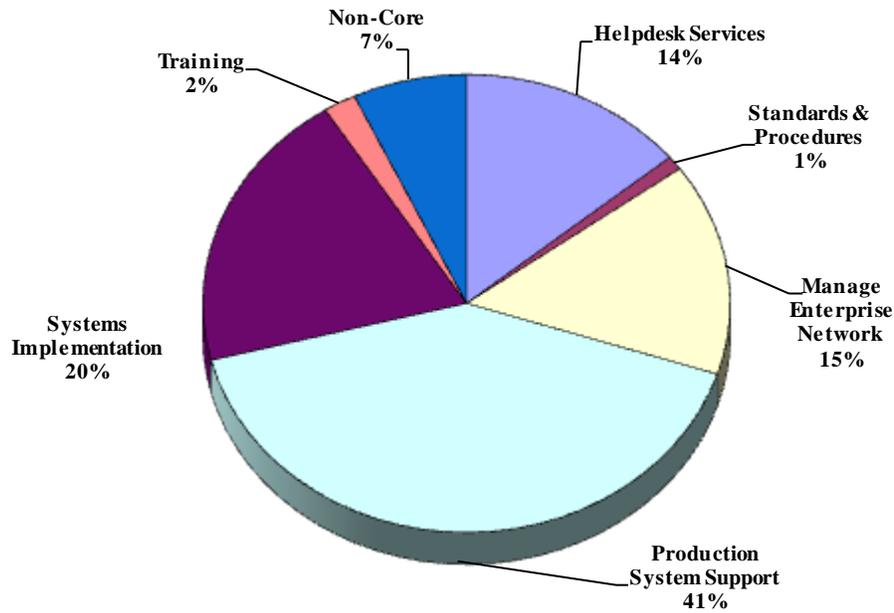
MISSION STATEMENT

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

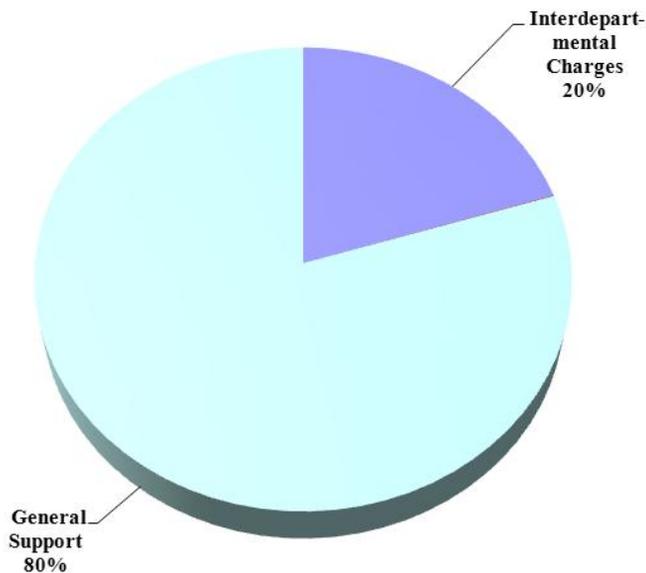
FY18 ADOPTED BUDGET

\$ 2,681,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,573,400	1,743,700	1,683,500	1,771,400	1,774,000
Commodities and Services	562,500	888,800	882,400	834,600	844,800
Capital Outlay	50,400	175,000	150,200	75,000	63,000
Total Expenditures	2,186,300	2,807,500	2,716,100	2,681,000	2,681,800
FUNDING SOURCES:					
Interdepartmental Charges	493,100	689,300	689,300	694,300	694,300
Charges for Services	1,200	1,200	100	1,200	-
Support from General Fund	1,692,000	2,117,000	2,026,700	1,985,500	1,987,500
Total Funding Sources	\$ 2,186,300	2,807,500	2,716,100	2,681,000	2,681,800
STAFFING	13.66	14.66	14.66	14.66	14.66
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's FY18 Adopted Budget is unchanged from the FY18 Approved Budget.

FY18 Adopted Budget

There are no significant budgetary changes.

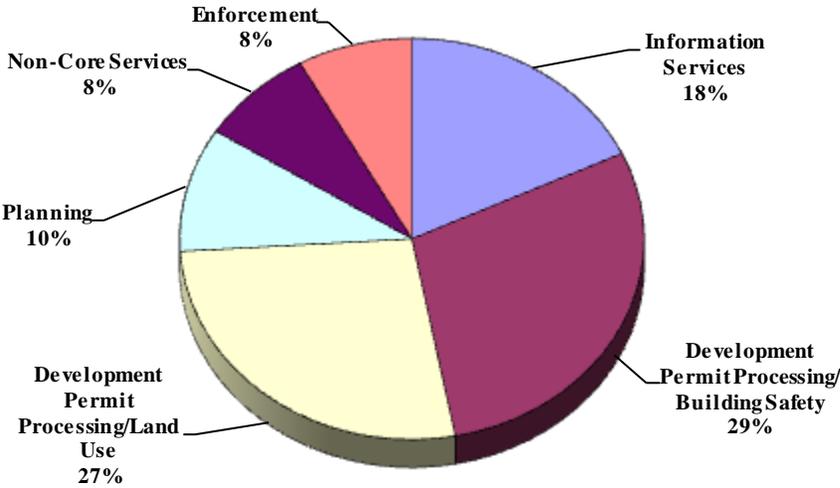
COMMUNITY DEVELOPMENT

MISSION STATEMENT

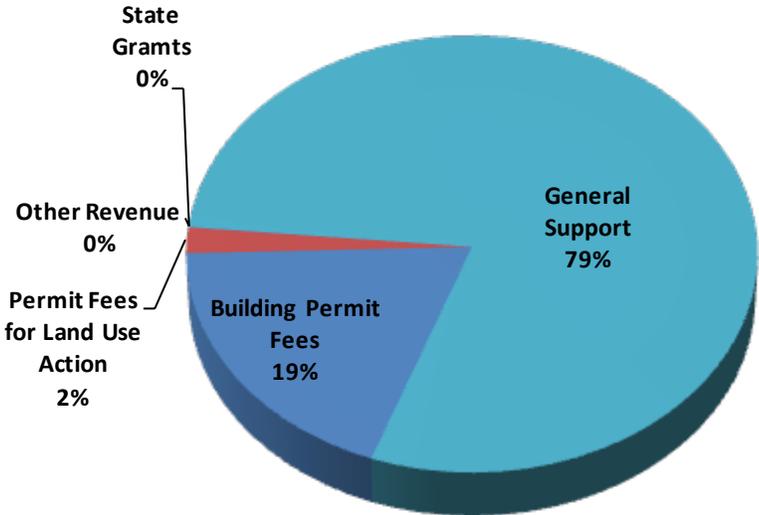
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY18 ADOPTED BUDGET **\$2,909,200**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,395,500	2,587,400	2,525,500	2,627,500	2,532,200
Commodities & Services	468,000	356,000	357,000	347,300	377,000
Capital Outlay	-	-	-	-	-
Total Expenditures	2,863,500	2,943,400	2,882,500	2,974,800	2,909,200
FUNDING SOURCES:					
Building Permit Fees	634,100	650,000	650,000	650,000	552,100
Permit Fees for Land Use Action	76,000	62,000	62,000	62,000	55,000
State Grants	381,700	15,000	15,000	-	-
Other Revenue	600	1,000	1,000	1,000	1,000
Support from General Fund	1,771,100	2,215,400	2,154,500	2,261,800	2,301,100
Total Funding Sources	\$ 2,863,500	2,943,400	2,882,500	2,974,800	2,909,200
STAFFING	23.00	24.00	24.00	24.00	24.00
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 Department's FY18 Adopted Budget decreased by \$65,600 (2.21%) from the FY18 Approved Budget.

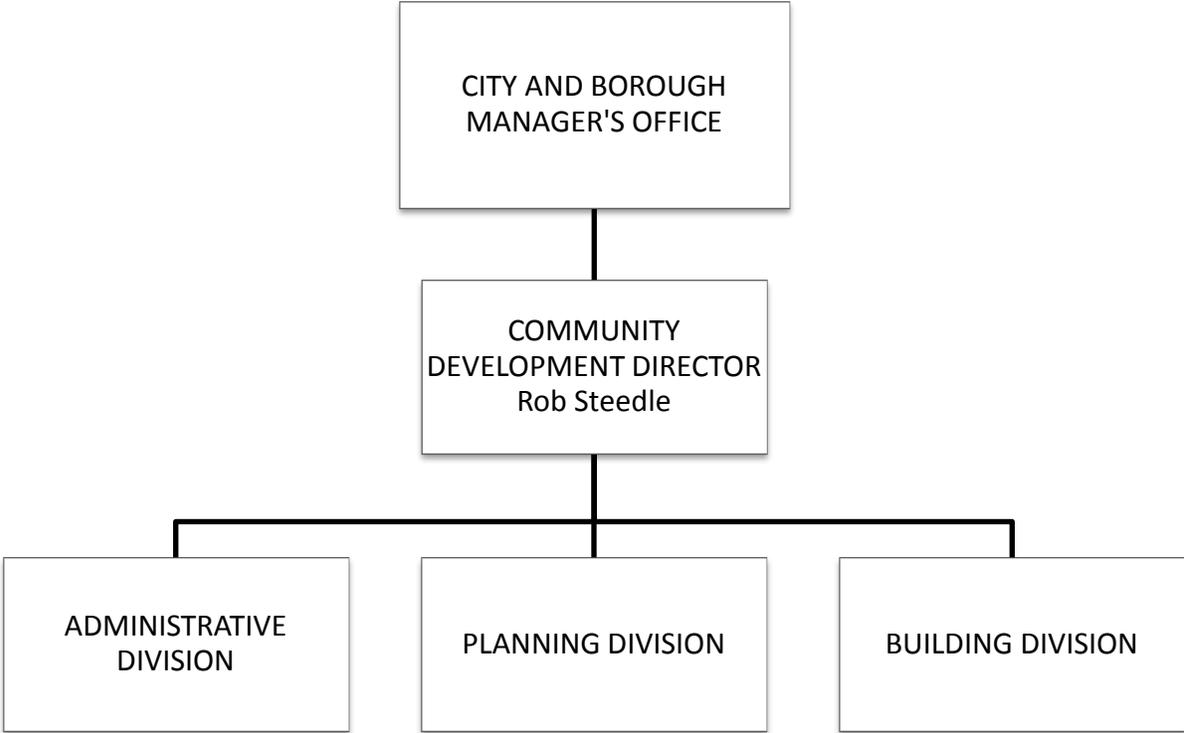
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services decreased by \$95,300 (3.63%) due to staff turnover.
- Planning Division Contractual Services budget increased by \$17,000 (182.80%) due to the combined effect of increased services for the Downtown Area Plan and the elimination of third party review of cell phone towers.
- Rents increased \$9,900 (5.75%) due to negotiated employee parking garage passes.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

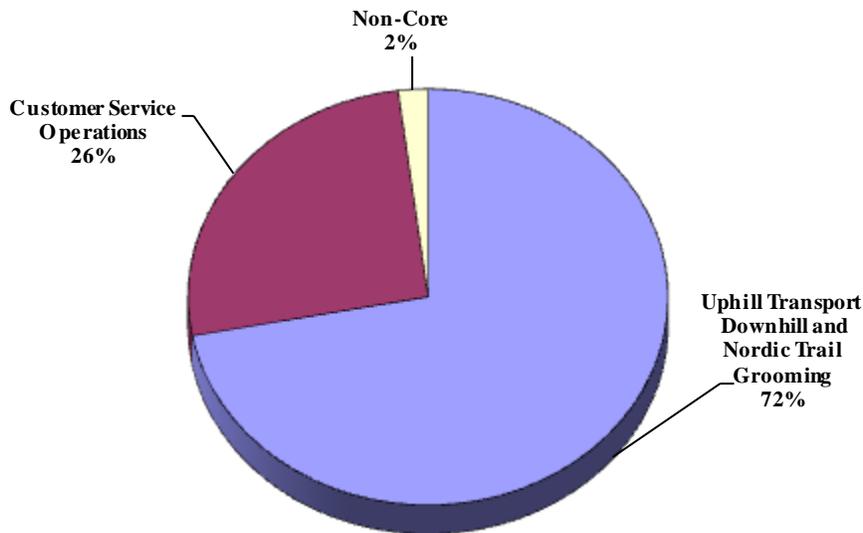
MISSION STATEMENT

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.

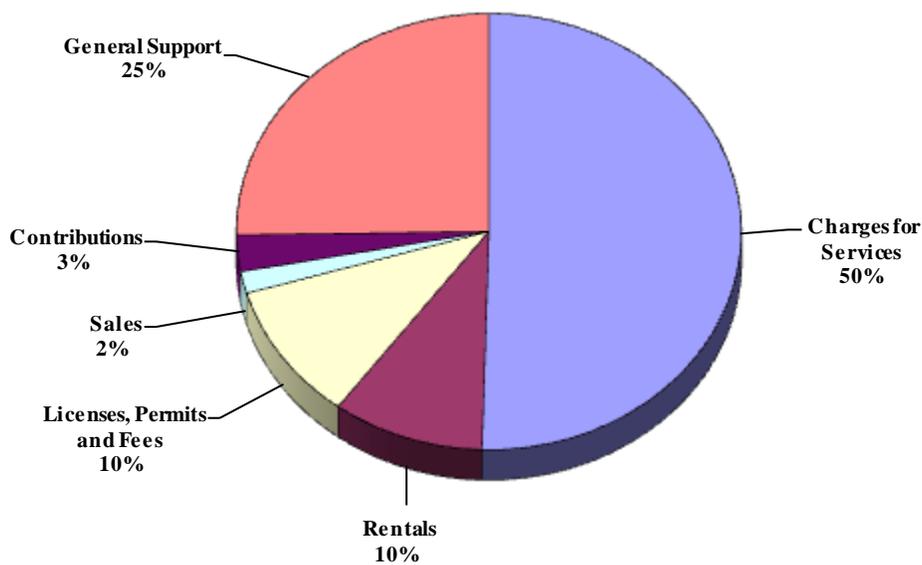
FY18 ADOPTED BUDGET

\$ 2,772,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,190,800	1,627,600	1,359,200	1,672,500	1,634,700
Commodities and Services	820,200	1,130,300	887,800	1,144,300	1,137,300
Total Expenditures	2,011,000	2,757,900	2,247,000	2,816,800	2,772,000
FUNDING SOURCES:					
Charges for Services	952,200	1,390,000	1,101,300	1,394,000	1,398,200
Rentals	119,700	270,000	185,000	270,000	270,000
Licenses, Permits and Fees	148,100	284,000	167,000	284,000	284,000
Sales	31,300	45,000	30,000	45,000	45,000
Contributions	105,900	70,000	65,000	75,000	75,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	637,500	675,000	675,000	725,000	675,000
Total Funding Sources	\$ 2,019,700	2,759,000	2,248,300	2,818,000	2,772,200
FUND BALANCE:					
Beginning Restricted Fund Balance	91,698	100,398	100,398	101,698	101,698
Increase (decrease) in Fund Balance	8,700	1,100	1,300	1,200	200
Ending Restricted Fund Balance	\$ 100,398	101,498	101,698	102,898	101,898
STAFFING	33.63	31.84	31.84	32.08	32.08

BUDGET HIGHLIGHT

The Eaglecrest FY18 Adopted Budget is a decrease of \$44,800 (1.6%) from the FY18 Approved Budget.

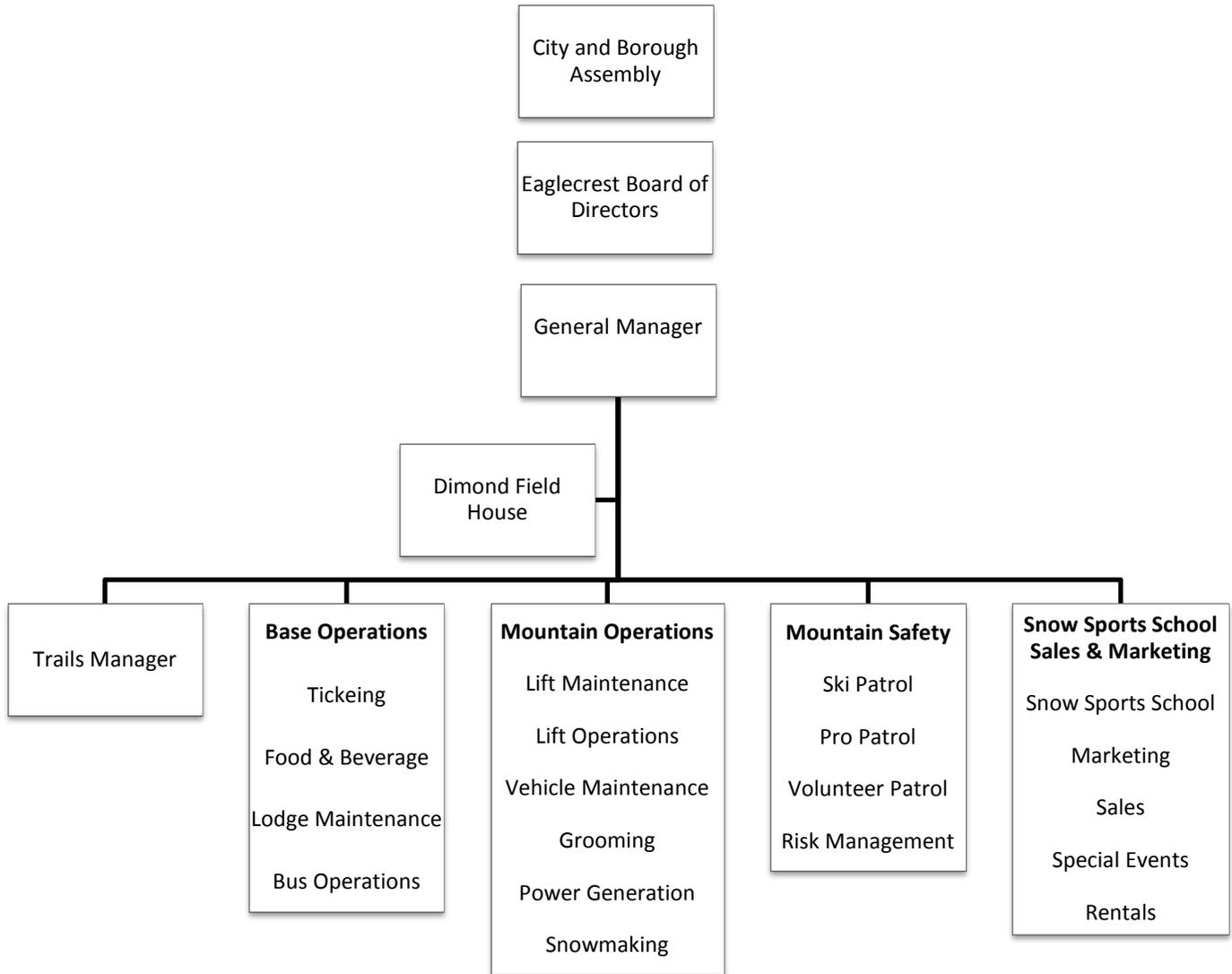
The significant budgetary changes include:

FY18 Adopted Budget

There are no significant budgetary changes.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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EDUCATION

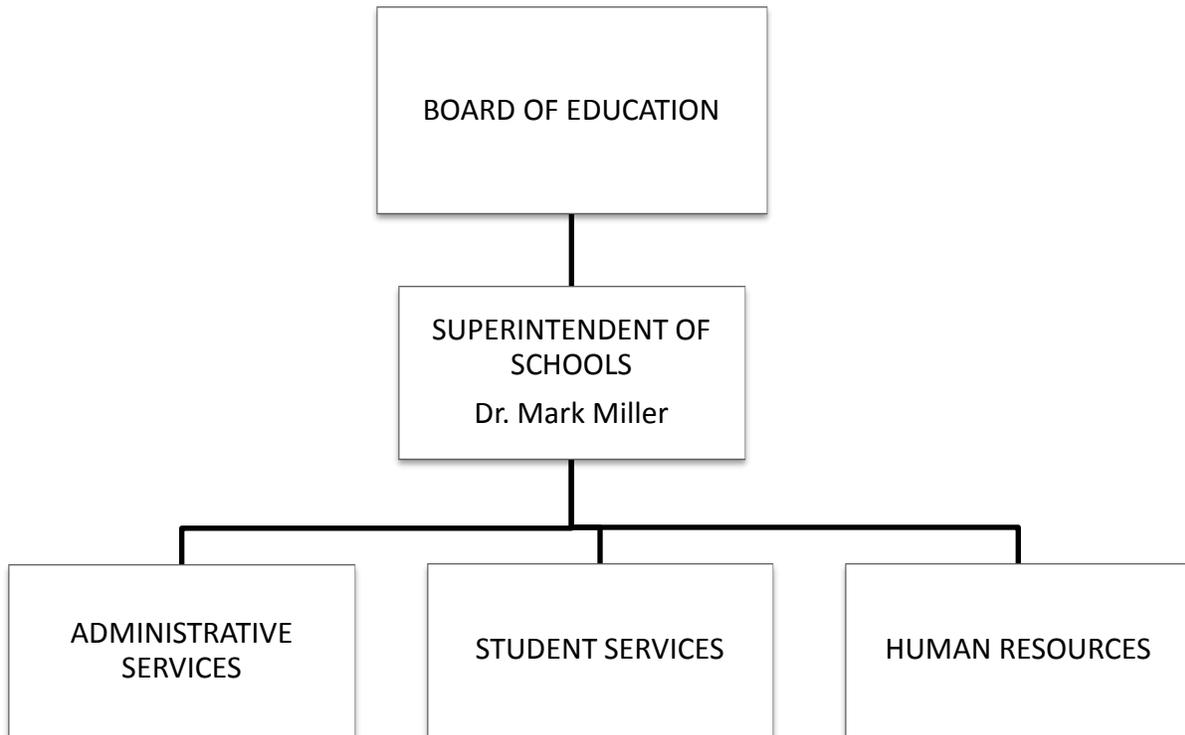
MISSION STATEMENT

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.

FY18 ADOPTED BUDGET

\$ 87,267,200

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 62,875,600	64,048,100	64,073,800	61,738,300	66,018,700
Commodities and Services	6,353,300	6,967,100	6,274,300	5,755,000	5,943,600
Capital Outlay	95,600	61,300	61,400	61,300	58,400
Support To Education:					
Special Revenue	-	175,300	175,300	-	-
Other (Student Activities)	-	-	-	-	-
Totals	69,324,500	71,251,800	70,584,800	67,554,600	72,020,700
Education - Special Revenue					
Personnel Services	1,777,000	1,740,500	1,740,500	1,740,500	1,784,700
Commodities and Services	4,989,900	4,871,300	5,049,700	4,871,300	5,364,700
Capital Outlay	11,300	-	-	-	15,000
Support To Education -					
Other (Student Activities)	17,000	-	-	-	-
Totals	6,795,200	6,611,800	6,790,200	6,611,800	7,164,400
Education - Other Special Revenue					
Personnel Services	3,615,400	3,405,900	3,390,900	3,405,900	3,560,300
Commodities and Services	1,282,800	1,431,600	1,350,900	1,231,600	1,531,100
Support To Education -					
Special Revenue	189,600	-	-	-	-
Totals	5,087,800	4,837,500	4,741,800	4,637,500	5,091,400
Education - Student Activities					
Commodities and Services	2,230,000	2,690,700	2,690,700	2,604,500	2,690,700
Totals	2,230,000	2,690,700	2,690,700	2,604,500	2,690,700
Education - House Building Project					
Commodities and Services	-	300,000	300,000	300,000	300,000
Totals	-	300,000	300,000	300,000	300,000
Total Expenditures	83,437,500	85,691,800	85,107,500	81,708,400	87,267,200
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	38,262,800	39,742,200	39,665,100	36,746,100	38,914,400
State Contribution for PERS/TRS	5,471,000	4,925,100	4,925,100	4,901,100	4,648,000
State Aid to School Districts	11,100	-	-	-	-
Federal	96,200	120,000	120,000	120,000	120,000
Other	522,100	400,000	750,000	400,000	400,000
Support From:					
Education - Other	76,700	-	-	-	-
General Fund	24,856,900	24,994,100	24,994,100	25,381,300	26,010,200
Total Operating	69,296,800	70,181,400	70,454,300	67,548,500	70,092,600

EDUCATION

COMPARATIVES, CONTINUED

Funding Sources, continued:

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Education - Special Revenue					
State	3,209,900	3,135,500	3,013,900	3,135,500	3,052,500
Federal	1,172,700	1,058,800	1,103,300	1,058,800	1,202,300
User Fees	2,042,900	2,237,800	2,237,800	2,237,800	2,504,600
Support from:					
Education Operating Fund	-	175,300	175,300	-	-
Education - Other	112,900	-	-	-	-
General Fund	205,000	185,000	185,000	185,000	185,000
Total Special Revenue	\$ 6,743,400	6,792,400	6,715,300	6,617,100	6,944,400
Education - Other Special Revenue					
State	\$ 927,900	323,200	323,200	323,200	439,000
Federal	3,510,700	3,794,000	3,794,000	3,794,000	3,982,100
Other	316,500	520,300	520,300	520,300	520,300
Total Other Special Revenue	4,755,100	4,637,500	4,637,500	4,637,500	4,941,400
Education - Other (Student Activities)					
Student Activities Fundraising	1,684,500	1,950,000	1,930,500	1,950,000	1,950,000
Support from:					
Special Revenue	17,000	-	-	-	-
General Fund	565,000	740,700	740,700	654,500	740,700
Total Student Activities	2,266,500	2,690,700	2,671,200	2,604,500	2,690,700
Education - House Building Project					
Proceeds from Sale of House	-	300,000	300,000	300,000	300,000
Total House Building Project	-	300,000	300,000	300,000	300,000
Total Funding Sources	83,061,800	84,602,000	84,778,300	81,707,600	84,969,100
FUND BALANCE:					
Education - Operating					
Beginning of Period	3,086,300	3,058,600	3,058,600	2,928,100	2,928,100
Increase/(decrease) in Fund Balance	(27,700)	(1,070,400)	(130,500)	(6,100)	(1,928,100)
End of Period Fund Balance	3,058,600	1,988,200	2,928,100	2,922,000	1,000,000
Education - Special Revenue/Other					
Beginning of Period	1,831,100	1,483,100	1,483,100	1,284,400	1,284,400
Increase/(decrease) in Fund Balance	(348,000)	84,800	(198,700)	164,100	(370,000)
End of Period Fund Balance	\$ 1,483,100	1,567,900	1,284,400	1,448,500	914,400
STAFFING	671.75	663.68	671.75	649.00	682.53

EDUCATION

BUDGET HIGHLIGHT

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

ENGINEERING

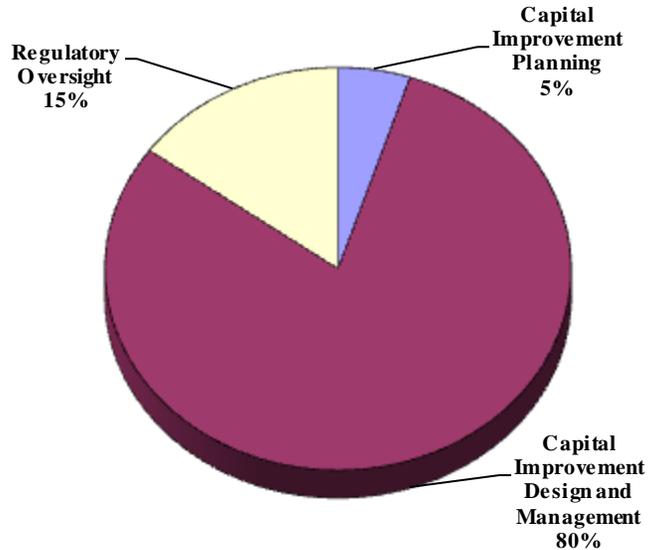
MISSION STATEMENT

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

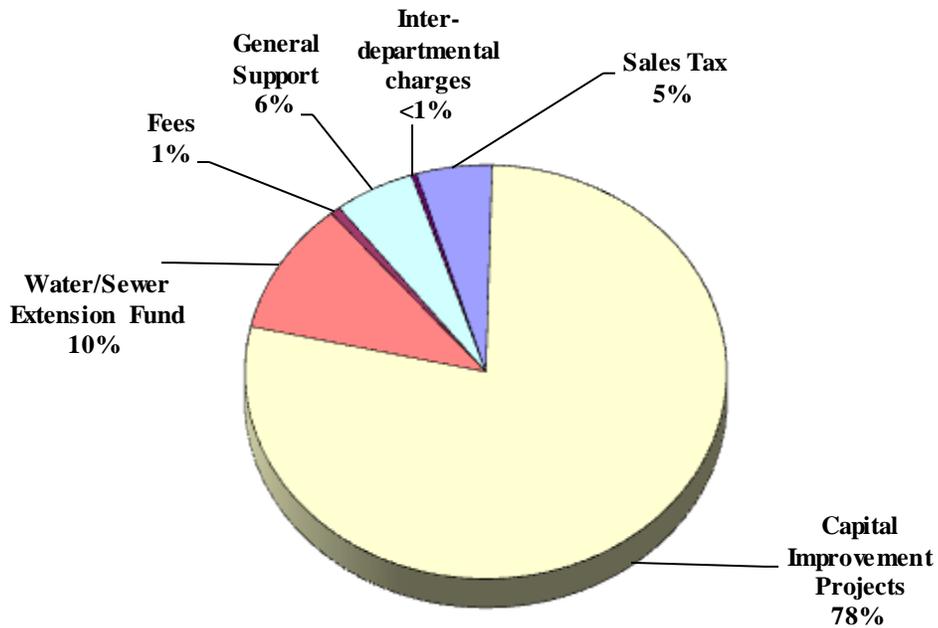
FY18 ADOPTED BUDGET

\$ 2,532,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 714,400	2,302,600	935,400	2,348,300	2,134,300
Commodities & Services	251,600	298,200	244,800	303,600	303,200
Capital Outlay	23,300	95,000	14,800	95,000	95,000
Total Expenditures	989,300	2,695,800	1,195,000	2,746,900	2,532,500
FUNDING SOURCES:					
Licenses, Permits and Fees	20,400	18,000	18,000	18,000	19,000
Interdepartmental charges - General Engineering	12,300	9,400	9,400	9,400	9,400
Support from:					
General Fund	152,300	142,000	164,100	148,800	89,500
Capital Improvement Projects	498,700	2,102,600	694,400	2,143,000	1,988,500
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Special Assessments	165,600	283,800	169,100	287,700	286,100
Total Funding Sources	\$ 989,300	2,695,800	1,195,000	2,746,900	2,532,500
STAFFING	17.65	17.75	17.75	17.95	17.95
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

Budget Highlight

The Engineering Department's FY18 Adopted Budget is a decrease of \$214,400 (7.8%) from the FY18 Approved Budget.

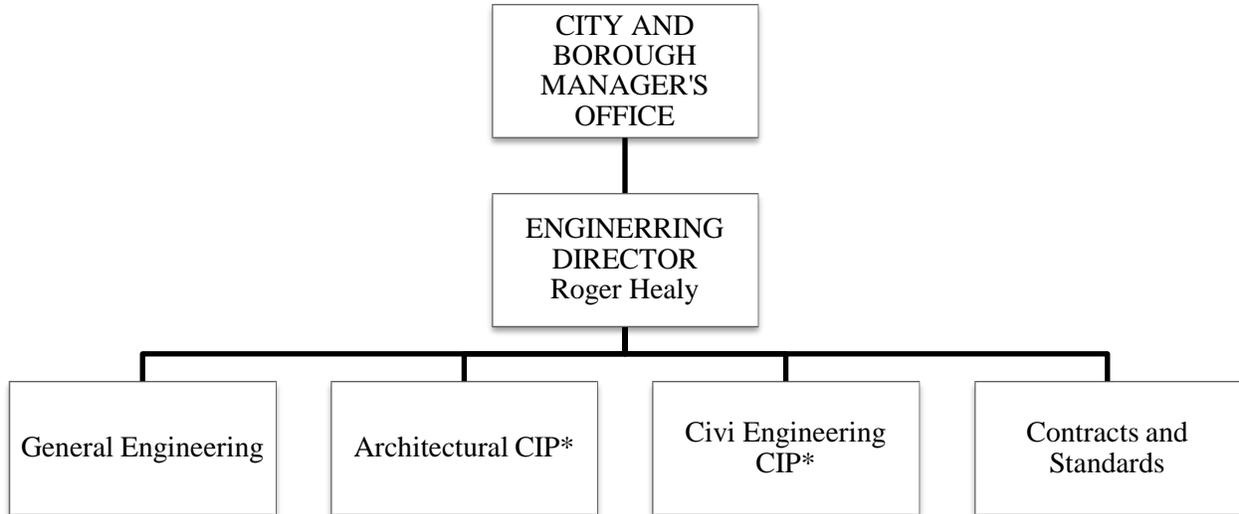
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services decrease \$214,400 (7.8%) primarily due to the elimination of funding for positions.

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

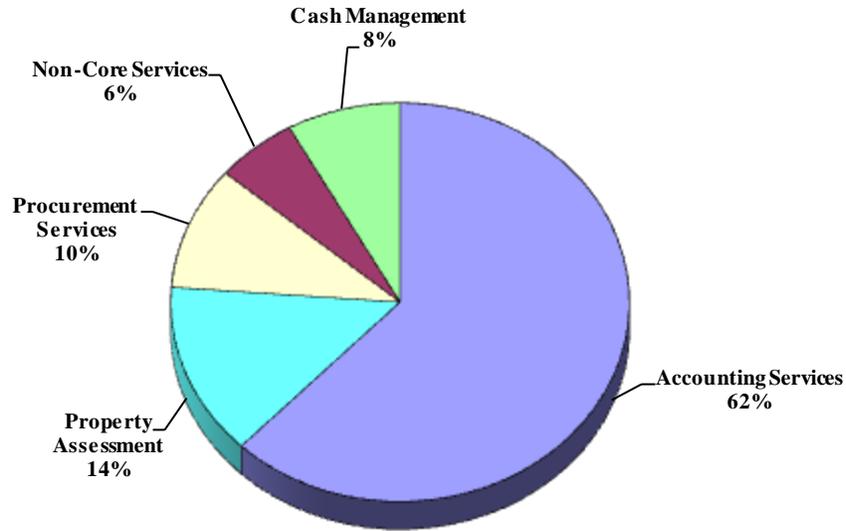
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

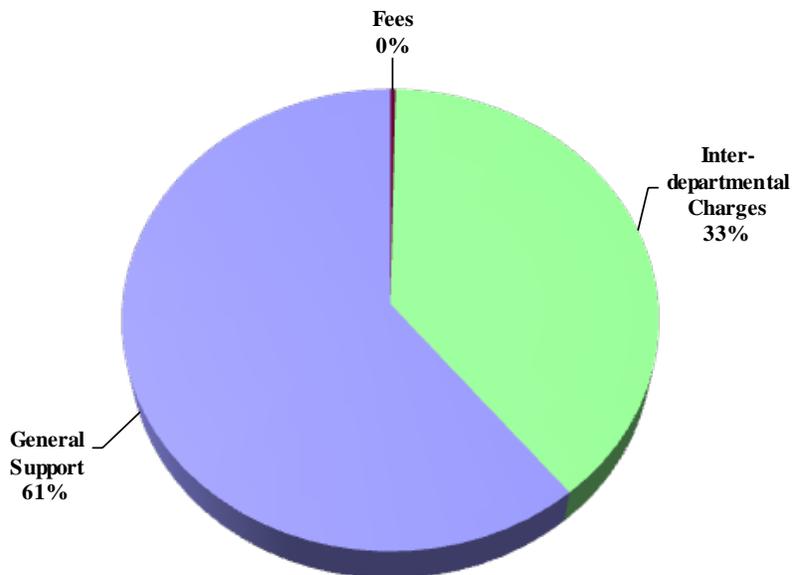
FY18 ADOPTED BUDGET

\$ 5,477,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 4,560,300	4,647,400	4,391,300	4,745,600	4,710,200
Commodities and Services	690,400	758,400	717,300	746,700	767,000
Capital Outlay	-	-	11,000	-	-
Total Expenditures	5,250,700	5,405,800	5,119,600	5,492,300	5,477,200
FUNDING SOURCES:					
Interdepartmental Charges	1,890,200	2,144,500	2,117,100	2,158,800	2,157,700
Fees	(6,900)	20,500	56,300	20,500	18,500
Support from General Fund	3,367,400	3,240,800	2,946,200	3,313,000	3,301,000
Total Funding Sources	\$ 5,250,700	5,405,800	5,119,600	5,492,300	5,477,200
STAFFING	46.00	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 Department's FY18 Adopted Budget is a decrease of \$15,100 (0.7%) from the FY18 Approved Budget.

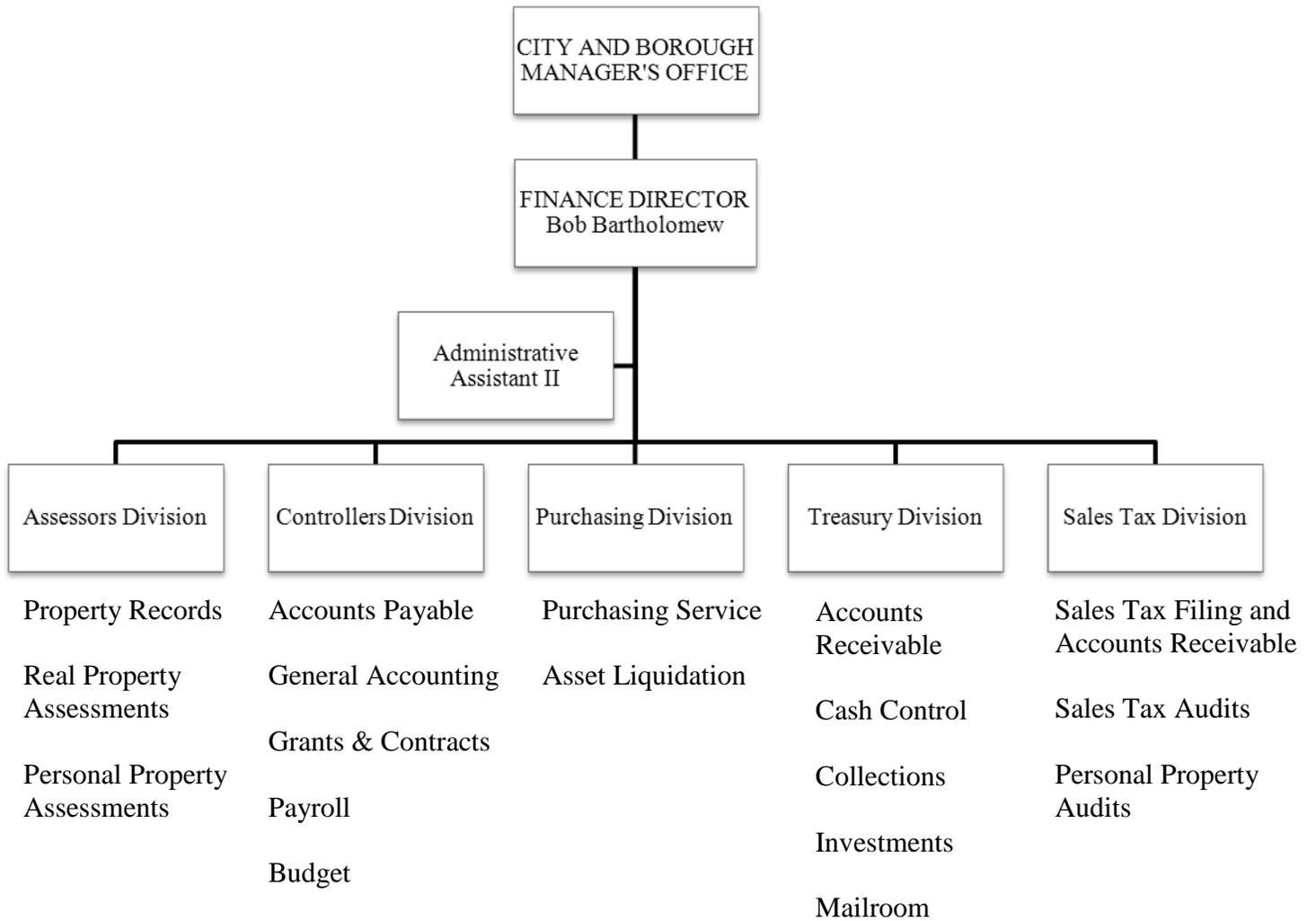
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased \$35,400 (0.7%) primarily due to adjustments in salaries.
- Commodities and Services increased by \$20,300 (2.7%) primarily due to increases in rents for employee negotiated parking and increased trainings for CBJ employees with an increased cost for training materials.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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HUMAN RESOURCES

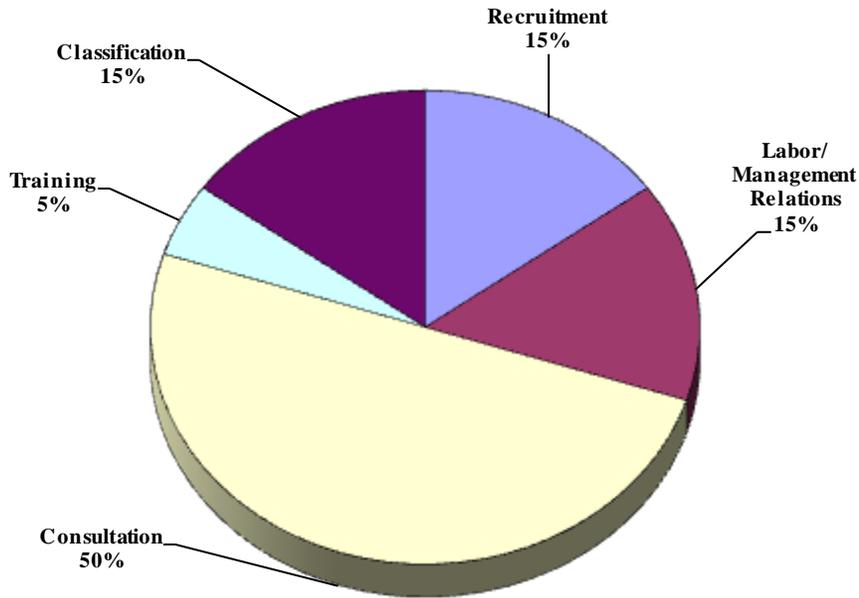
MISSION STATEMENT

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

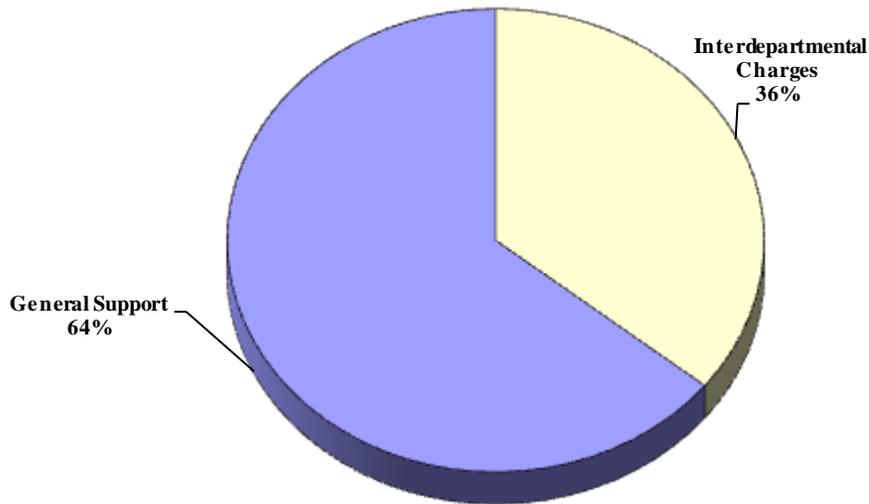
FY18 ADOPTED BUDGET

\$ 614,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 455,100	477,600	484,700	487,900	494,700
Commodities and Services	91,600	96,100	89,000	114,200	119,800
Total Expenditures	546,700	573,700	573,700	602,100	614,500
FUNDING SOURCES:					
Interdepartmental Charges	162,600	220,000	220,000	220,000	220,000
Support from General Fund	384,100	353,700	353,700	382,100	394,500
Total Funding Sources	\$ 546,700	573,700	573,700	602,100	614,500
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

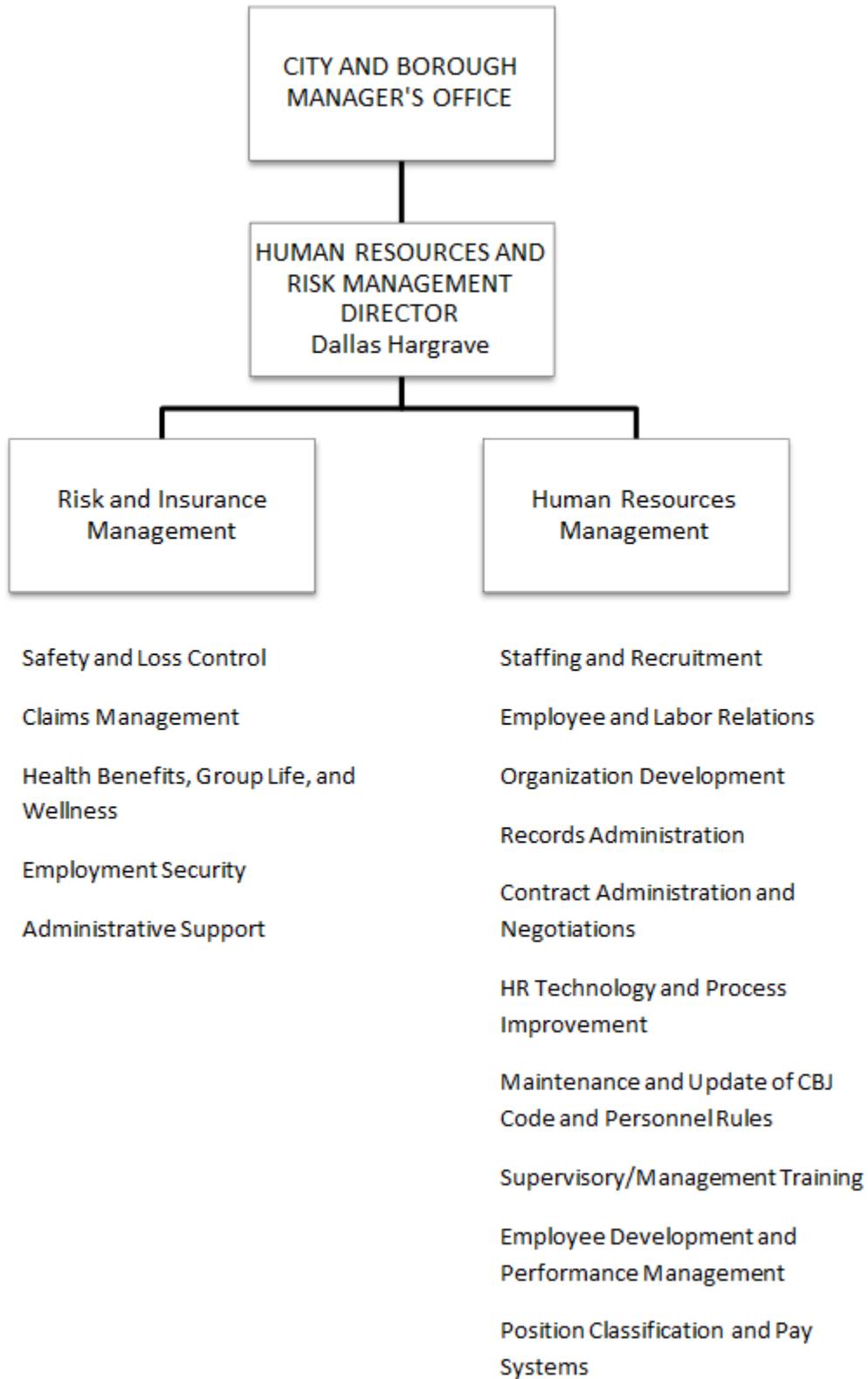
The Human Resource Department's FY18 Adopted Budget is an increase of \$12,400 (2.10%) over the FY18 Approved Budget.

FY18 Adopted Budget

- Personnel Services increased \$12,400 (2.1%) due to staff turnover and to reallocation for the HR Consultant position.
- Commodities and Services increased by \$5,600 (4.9%) due to the addition of employee negotiated parking and due to more trainings being provided to CBJ employees with increased cost in training materials.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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CAPITAL CITY FIRE/RESCUE

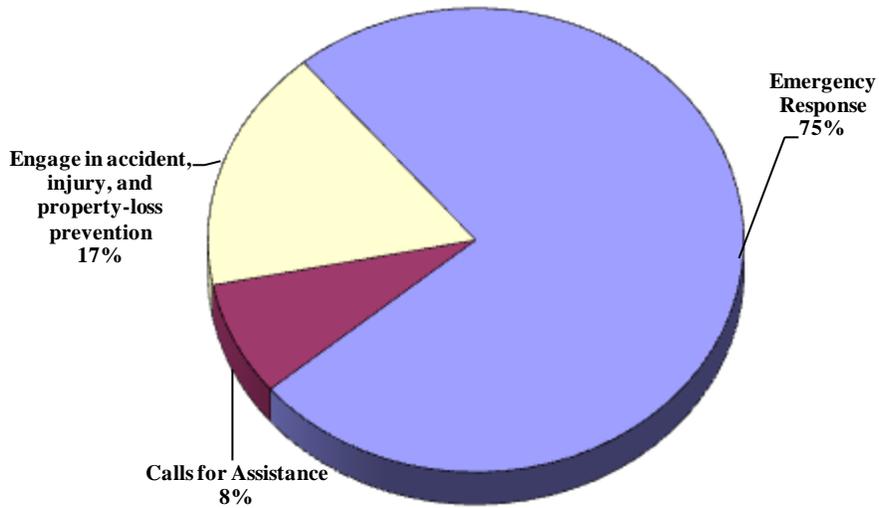
MISSION STATEMENT

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

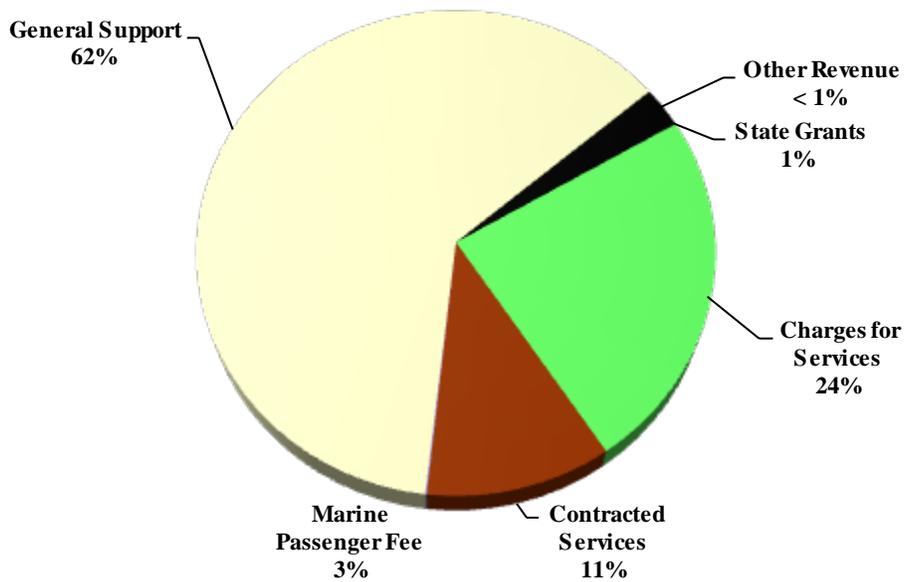
FY18 ADOPTED BUDGET

\$ 8,468,900

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 5,978,500	6,266,800	6,271,100	6,359,300	6,251,900
Commodities and Services	1,991,000	2,241,100	2,195,000	2,229,700	2,189,500
Capital Outlay	-	20,500	20,000	-	-
Return Marine Passenger Fee Proceeds (1)	44,600	-	-	-	-
Support to Debt Service	55,000	27,500	27,500	27,500	27,500
Total Expenditures	8,069,100	8,555,900	8,513,600	8,616,500	8,468,900
FUNDING SOURCES:					
Charges for Services	1,449,600	1,696,000	1,870,500	1,696,000	2,027,700
Contracted Services	624,300	928,500	928,500	944,300	944,300
Donations	5,000	-	100	-	-
State Grants	14,400	28,000	28,000	7,500	10,000
Federal Grants	-	93,000	93,000	-	-
Other Revenue	400	-	-	-	-
Interdepartmental Charges	22,500	-	-	-	-
Support from:					
General Fund	2,631,400	2,438,700	2,264,200	2,494,400	2,123,600
Marine Passenger Fee	225,900	232,400	232,400	232,400	232,400
Fire Service Area	3,095,600	3,139,300	3,096,900	3,241,900	3,130,900
Total Funding Sources	\$ 8,069,100	8,555,900	8,513,600	8,616,500	8,468,900
STAFFING	44.98	47.98	47.98	47.98	47.98
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

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

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT

Capital City Fire and Rescue's FY18 Adopted Budget is a decrease of \$147,600 (1.7%) under the FY18 Approved Budget.

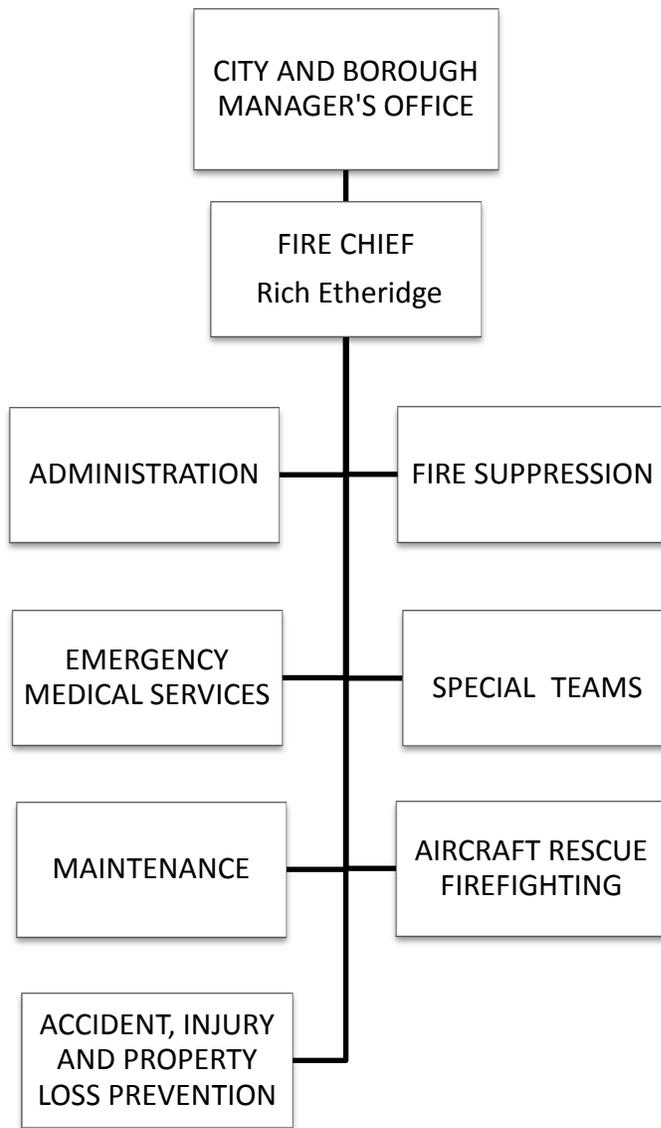
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services decreased \$107,400 (1.7%) due to hiring temporary positions to reduce anticipated overtime costs.
 - Commodities and Services decreased \$40,200 (1.8%) primarily due to a reduction in fuel costs.
-

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

LANDS AND RESOURCES MANAGEMENT

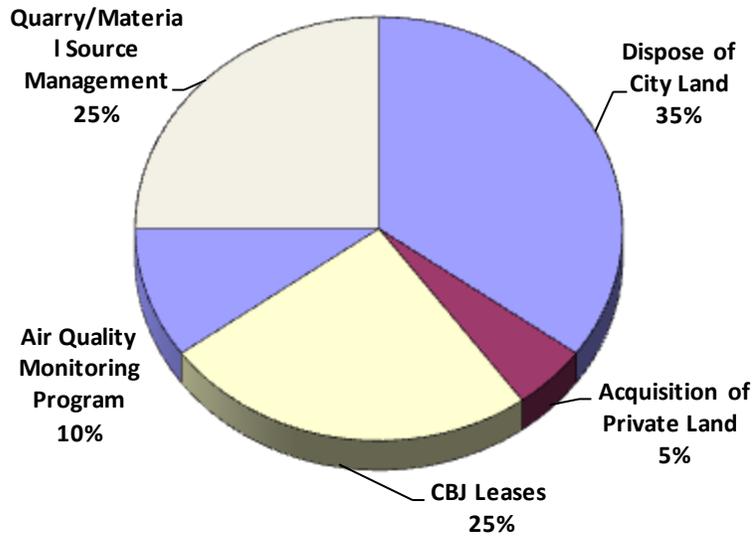
MISSION STATEMENT

To develop and manage City land consistent with public policy.

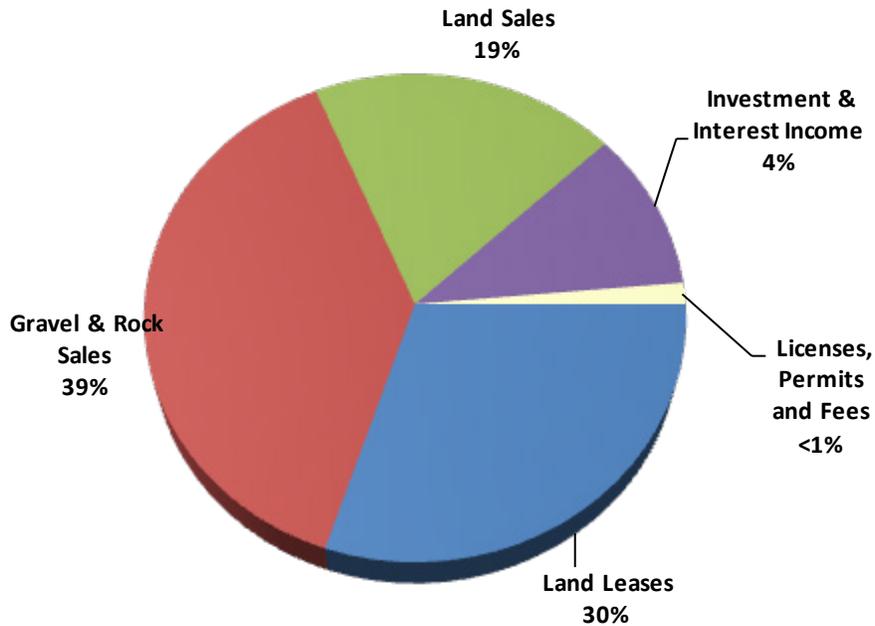
FY18 ADOPTED BUDGET

\$1,795,900

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 455,700	511,900	509,400	518,300	513,300
Commodities and Services	309,400	749,100	604,800	695,200	557,600
Capital Outlay	-	120,000	75,700	-	40,000
Support to Capital Projects	300,000	1,680,000	1,680,000	-	685,000
Total Expenditures	1,065,100	3,061,000	2,869,900	1,213,500	1,795,900
FUNDING SOURCES:					
Interdepartmental Charges	-	-	2,700	-	-
Licenses, Permits and Fees	10,100	11,000	11,000	11,000	11,000
Land Sales	451,200	157,100	321,500	147,800	150,500
Gravel & Rock Sales	937,600	385,600	399,300	300,400	300,500
Land Leases	287,100	262,000	233,500	262,600	234,300
Investment & Interest Income	52,900	30,200	72,700	27,300	82,400
Total Funding Sources	1,738,900	845,900	1,040,700	749,100	778,700
FUND BALANCE:					
Beginning of Period	3,672,300	4,346,100	4,346,100	2,516,900	2,516,900
Increase/(decrease) in Fund Balance	673,800	(2,215,100)	(1,829,200)	(464,400)	(1,017,200)
End of Period Fund Balance	\$ 4,346,100	2,131,000	2,516,900	2,052,500	1,499,700
STAFFING	3.00	3.75	3.75	3.75	3.75

BUDGET HIGHLIGHT

The Lands & Resources Management Department's FY18 Adopted Budget is an increase of \$582,400 (50.0%) from the FY18 Approved Budget.

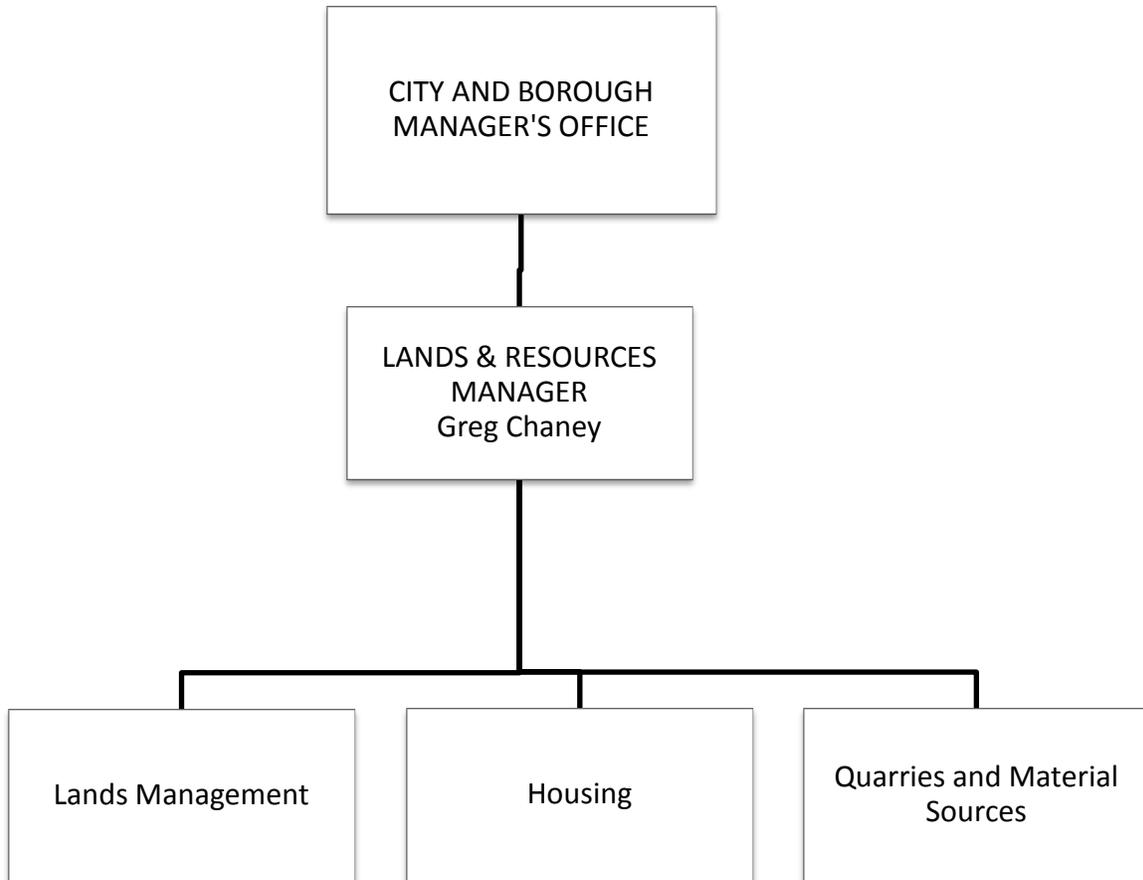
The significant budgetary changes include:

FY18 Adopted Budget

- Commodities and Services decreased \$137,600 (19.8%) for operating contractual services for feasibility studies and pits & quarries contractual services to close out the Lower Fish Creek rock quarry
- Capital Outlay increased \$40,000 (100%) for installation and purchase of an electronic ticketing system
- Support to Capital Projects increased \$685,000 (100%) to support improvements to Stabler's Point Quarry's infrastructure and expansion of the quarry boundaries

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Land Management Planning
Land Subdivision and
Development
Land Trades, Land Sales
Property Use Permits, Leases,
and Easements
Mining Unit Activities
CBJ Building Leases
Staff Liaison: Assembly
Lands Committee
Resource Management
Air Pollution

Juneau Affordable
Housing Commission
Juneau Affordable
Housing Fund Loan
Program
Public Housing
Information

Gravel Extraction
Rock Extraction
Ticket Entry
Long-term Planning
Water Quality and
Permitting (SWPP)
Best Management
Practices

NOTES

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LAW

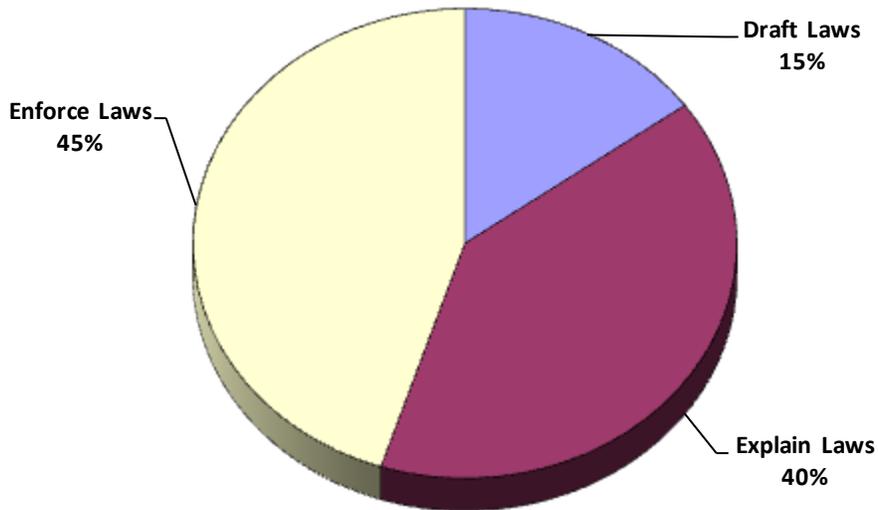
MISSION STATEMENT

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

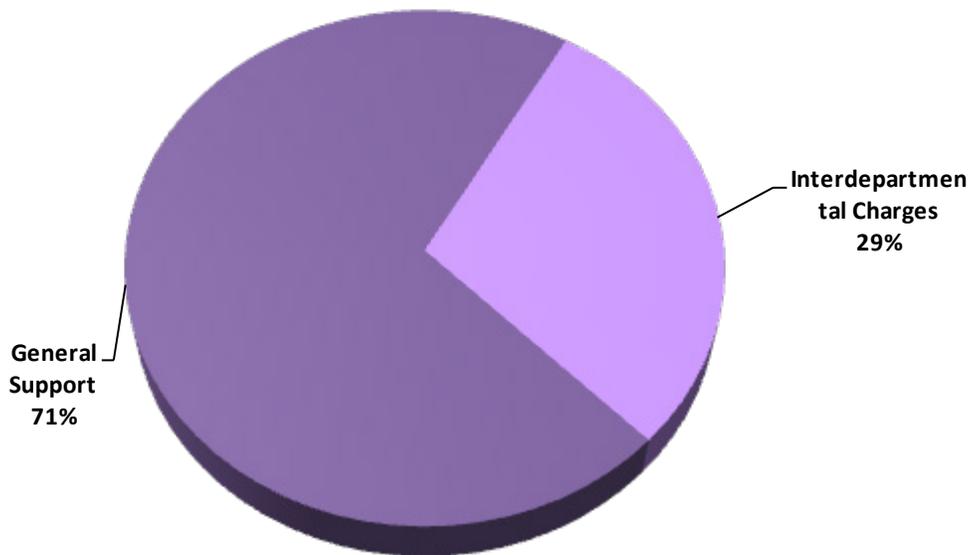
FY18 ADOPTED BUDGET

\$2,172,500

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,350,900	1,450,900	1,471,100	1,475,600	1,497,300
Commodities and Services	732,700	718,300	713,300	674,700	675,200
Capital Outlay	20,000	-	-	-	-
Total Expenditures	2,103,600	2,169,200	2,184,400	2,150,300	2,172,500
FUNDING SOURCES:					
Interdepartmental Charges	340,200	531,700	531,700	531,700	631,700
Fines and Forfeitures	-	-	-	-	-
Support from:					
School District	60,000	-	-	-	-
Bartlett Regional Hospital	130,000	-	-	-	-
General Fund	1,573,400	1,637,500	1,652,700	1,618,600	1,540,800
Total Funding Sources	\$ 2,103,600	2,169,200	2,184,400	2,150,300	2,172,500
STAFFING:	11.00	11.00	11.00	11.00	11.00
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

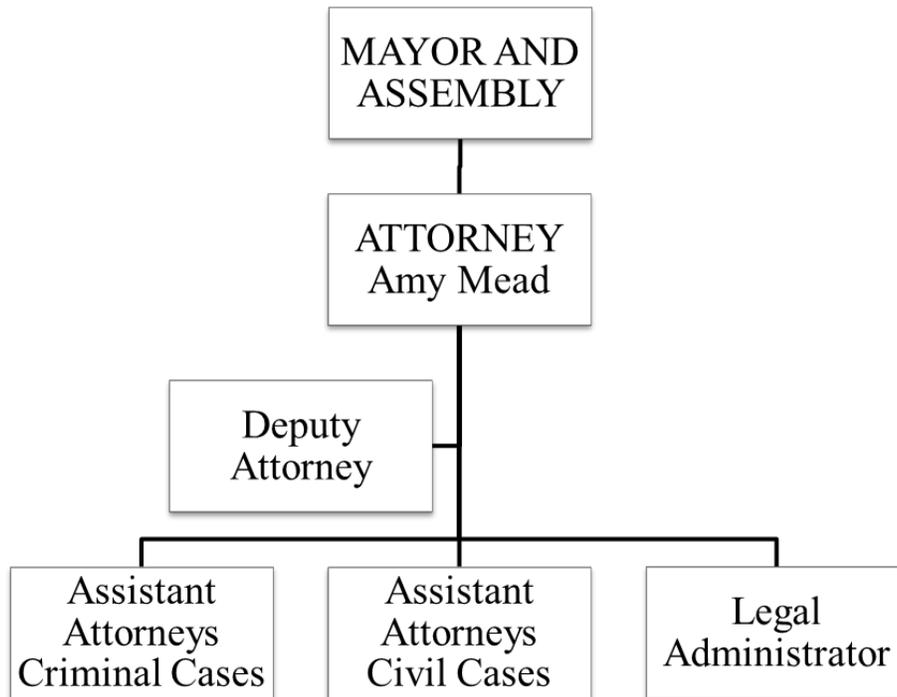
BUDGET HIGHLIGHT

The Law Department FY18 Adopted Budget is an increase of \$22,200 (1.0%) over the FY18 Approved Budget.

There are no significant budgetary changes.

LAW

FUNCTIONAL ORGANIZATION CHART



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

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

NOTES

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LIBRARIES

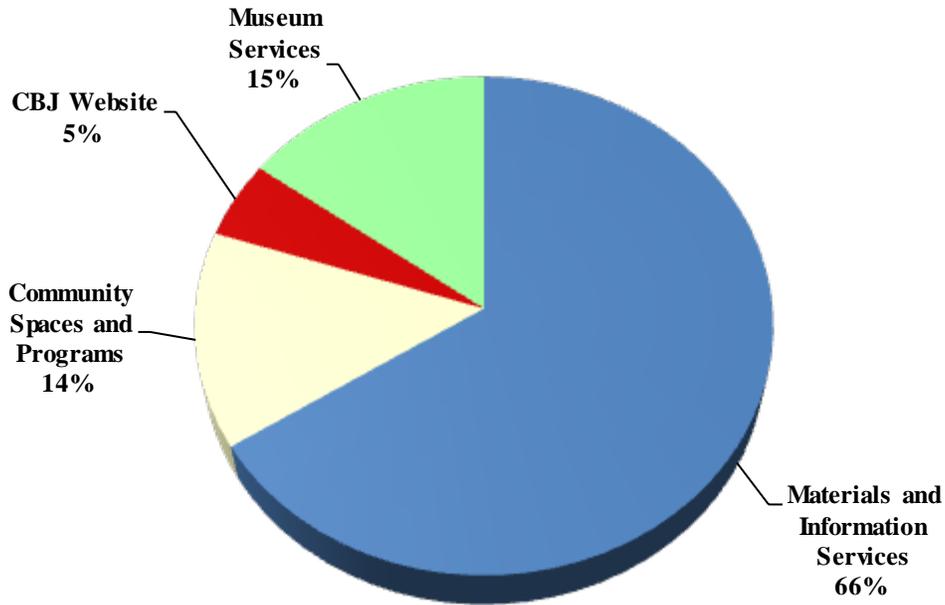
MISSION STATEMENT

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.

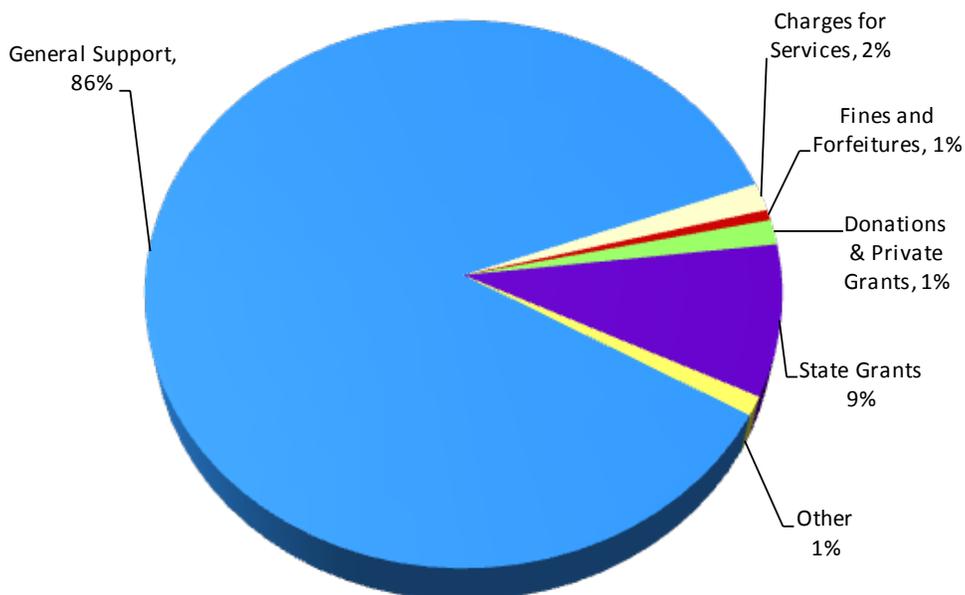
FY18 ADOPTED BUDGET

\$ 3,055,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,256,700	2,330,900	2,134,900	2,368,500	2,362,200
Commodities and Services	636,900	647,800	611,700	642,700	651,600
Capital Outlay	(3,500)	96,800	61,800	41,800	41,800
Total Expenditures	2,890,100	3,075,500	2,808,400	3,053,000	3,055,600
FUNDING SOURCES:					
Charges for Services	54,600	56,500	50,000	56,500	50,000
Licenses, Permits, and Fees	12,000	10,500	10,500	10,500	10,500
Fines and Forfeitures	23,800	19,000	19,000	19,000	19,000
Sales	11,300	12,000	10,500	12,000	10,500
Rental and Lease	300	500	500	500	500
Donations and Contributions	5,100	34,900	36,400	4,900	10,100
Other Revenue	6,600	70,000	38,300	35,000	39,700
State Grants	264,700	269,600	259,600	272,600	272,600
Support from:					
Marine Passenger Fees	-	-	-	-	13,500
General Governmental Funds	2,511,700	2,602,500	2,383,600	2,642,000	2,629,200
Total Funding Sources	\$ 2,890,100	3,075,500	2,808,400	3,053,000	3,055,600
STAFFING	27.28	28.35	28.35	28.35	28.35
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Library FY18 Adopted Budget shows an increase of \$2,600 (0.1%) over the FY18 Approved Budget. This increase is related to new grant funding of \$4,700 in FY18.

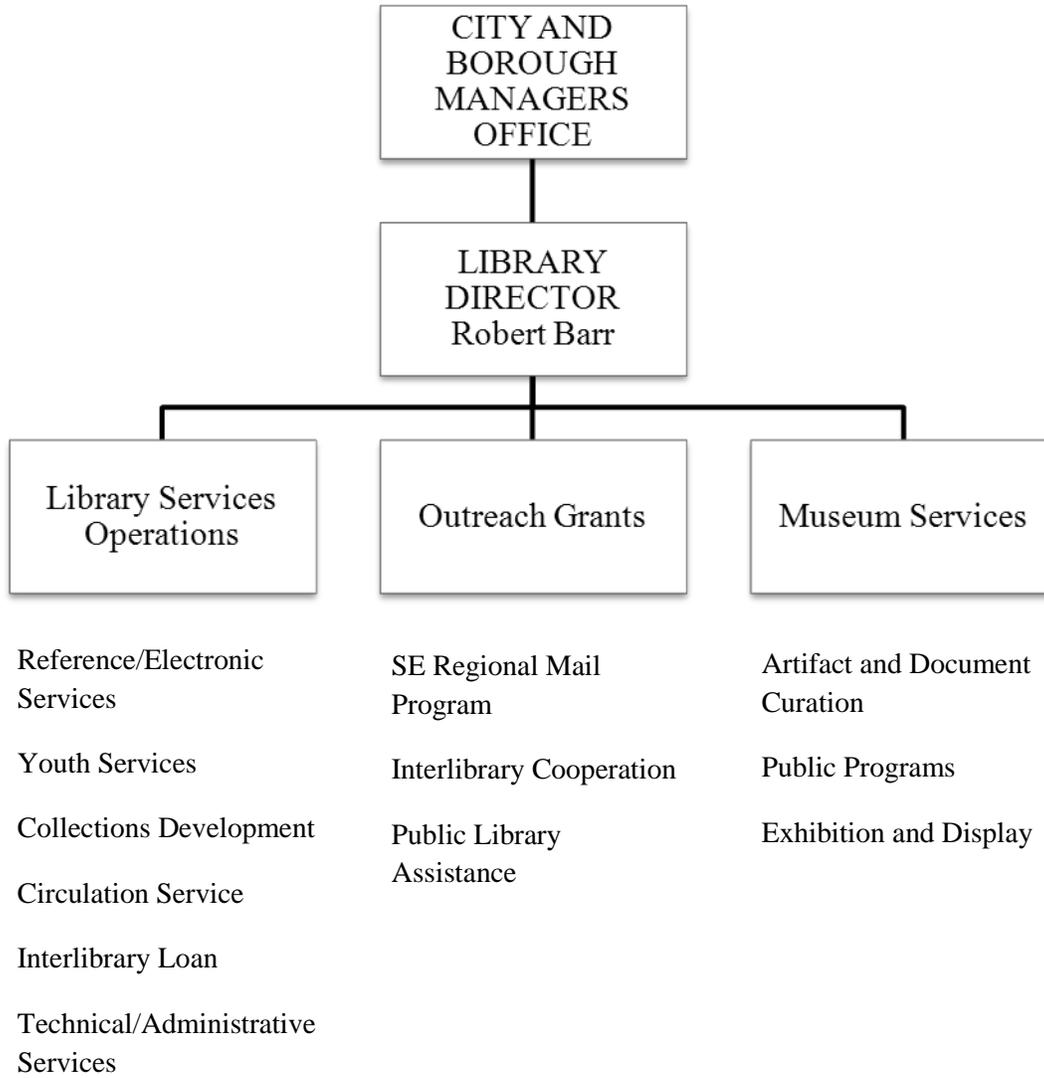
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased \$6,300 (0.3%) due to reclassification of the program coordinator position.
- Commodities and services increased \$8,900 (1.4%) due to increased costs for newspaper storage and costs related to the new grant funding of \$4,700 in FY18.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

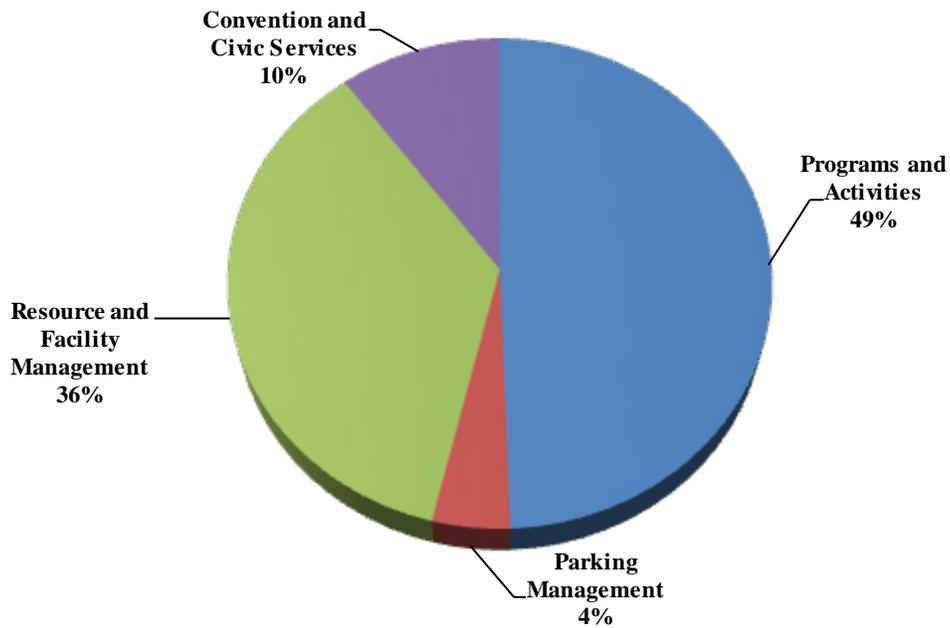
MISSION STATEMENT

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

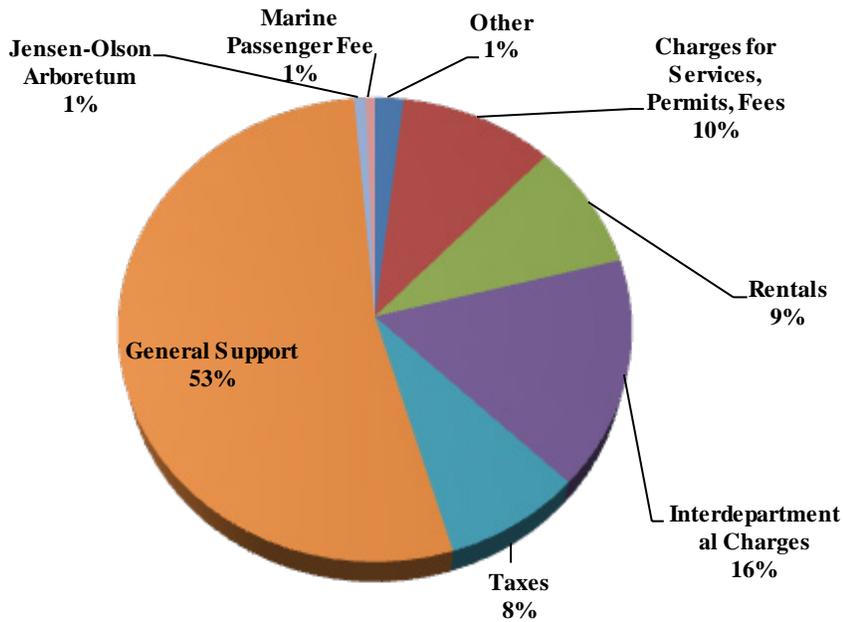
FY18 ADOPTED BUDGET

\$ 11,589,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 6,169,800	6,634,900	6,435,500	6,888,200	6,591,200
Commodities and Services	3,719,000	4,642,500	4,708,800	4,432,400	4,576,600
Travel Juneau					
Hotel Tax Funding	815,500	-	-	-	-
Marine Passenger Fee Funding	310,000	-	-	-	-
Youth Activities Grant Program	332,500	332,500	332,500	332,500	332,500
Support to:					
General Fund	89,300	89,300	89,300	89,300	89,300
Capital Projects	-	142,000	142,000	-	-
Total Expenditures	11,436,100	11,841,200	11,708,100	11,742,400	11,589,600
FUNDING SOURCES:					
Charges for Services	945,000	1,162,300	894,500	1,247,000	1,047,400
Licenses, Permits, and Fees	146,000	115,500	148,500	118,400	154,000
Fines and Forfeitures	46,500	45,800	48,000	45,900	46,600
Sales	32,100	39,200	34,500	40,800	37,000
Rental and Lease	983,200	1,026,200	1,070,700	1,030,200	1,038,300
Donations and Contributions	5,500	17,100	4,200	20,100	22,100
Interest Income	65,300	98,000	98,000	102,000	102,000
Other Revenue	15,600	30,000	29,600	-	15,000
Interdepartmental Charges	1,081,400	1,936,900	1,824,800	1,891,500	1,882,100
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	568,700	621,500	621,500	634,300	634,300
Hotel Tax for Travel Juneau	815,500	-	-	-	-
General Fund	2,826,000	2,378,000	2,435,300	2,411,500	2,546,700
Roaded Service Area	3,018,400	3,724,400	3,848,800	3,726,100	3,546,800
Jensen-Olson Arboretum	89,300	89,300	89,300	89,300	89,300
Lands	-	-	-	-	-
Marine Passenger Fee for Building Maintenance	75,000	85,500	85,500	85,500	72,000
Marine Passenger Fee for Travel Juneau	310,000	-	-	-	-
Total Funding Sources	11,356,000	11,702,200	11,565,700	11,775,100	11,566,100
(INCREASE)/DECREASE FUND BALANCE:					
Downtown Parking	1,500	17,500	20,900	(8,200)	48,000
Visitor Services	65,800	-	-	-	-
Jensen-Olson Arboretum	12,800	121,500	121,500	(24,500)	(24,500)
Total End of Period	\$ 80,100	139,000	142,400	(32,700)	23,500
STAFFING	86.71	87.79	87.79	87.79	85.15

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Building Maintenance, and Centennial Hall are components of the General Fund. 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

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 924,200	967,400	967,400	1,066,800	847,400
Commodities and Services	192,100	273,400	274,600	105,200	221,000
Youth Activities Grant Program:					
Community	332,500	332,500	332,500	332,500	332,500
Total Expenditures	1,448,800	1,573,300	1,574,500	1,504,500	1,400,900
FUNDING SOURCES:					
Charges for Services	188,800	189,500	191,400	189,500	189,900
Licenses, Permits, and Fees	1,200	-	-	2,000	2,000
Rental and Lease	16,500	16,200	23,600	16,200	16,200
Other Revenue	13,000	-	-	-	-
Investment and Interest Income	100	-	-	-	-
Interdepartmental Charges	47,000	279,800	279,800	279,800	279,800
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
General Governmental	849,800	755,300	747,200	684,500	580,500
Total Funding Sources	\$ 1,448,900	1,573,300	1,574,500	1,504,500	1,400,900
Administration	3.84	3.84	3.84	3.84	2.84
Recreation	6.37	6.37	7.11	6.37	6.11
STAFFING	10.21	10.21	10.95	10.21	8.95
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR ICE RINK

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 425,700	437,400	437,400	449,400	430,600
Commodities and Services	221,800	211,800	211,800	212,500	195,600
Total Expenditures	647,500	649,200	649,200	661,900	626,200
FUNDING SOURCES:					
Charges for Services	77,800	82,700	65,600	83,700	86,100
Licenses, Permits, and Fees	6,800	5,200	6,300	5,200	7,200
Sales	11,800	8,000	9,500	8,000	10,000
Rental and Lease	301,600	280,700	298,700	280,700	282,700
Support from Routed Service Area	249,500	272,600	269,100	284,300	240,200
Total Funding Sources	\$ 647,500	649,200	649,200	661,900	626,200
STAFFING	7.36	6.76	6.76	6.76	6.10
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 478,100	567,600	567,600	644,900	615,600
Commodities and Services	90,100	100,100	100,100	105,700	91,300
Total Expenditures	568,200	667,700	667,700	750,600	706,900
FUNDING SOURCES:					
Charges for Services	15,900	10,600	16,000	11,600	15,900
Licenses, Permits, and Fees	1,800	1,500	1,500	1,500	1,500
Rental and Lease	800	3,000	1,500	4,000	4,000
Donations and Contributions	3,000	15,000	-	18,000	-
Other Revenue	-	30,000	30,000	-	15,000
Support from Roaded Service Area	546,700	607,600	618,700	715,500	670,500
Total Funding Sources	\$ 568,200	667,700	667,700	750,600	706,900
STAFFING	5.57	6.71	8.57	6.71	8.47
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR SWIMMING POOLS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,301,400	1,463,000	1,402,800	1,468,500	1,446,500
Commodities and Services	622,900	1,414,600	1,370,800	1,450,300	1,359,500
Total Expenditures	1,924,300	2,877,600	2,773,600	2,918,800	2,806,000
FUNDING SOURCES:					
Charges for Services	583,400	799,200	566,400	881,900	715,600
Licenses, Permits, and Fees	13,900	11,300	24,800	12,200	42,200
Fines and Forfeitures	1,400	2,200	2,200	2,300	2,300
Sales	20,300	31,200	25,000	32,800	27,000
Rental and Lease	33,000	44,800	39,300	47,800	43,300
Donations and Contributions	-	-	2,100	-	20,000
Support from Roaded Service Area	1,272,300	1,988,900	2,113,800	1,941,800	1,955,600
Total Funding Sources	\$ 1,924,300	2,877,600	2,773,600	2,918,800	2,806,000
AB Pool	12.17	10.69	10.69	10.69	9.81
Dimond Park Aquatic Center	15.45	15.06	15.06	15.06	15.06
STAFFING	27.62	25.75	25.75	25.75	24.87
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,214,800	1,251,400	1,160,300	1,273,800	1,293,200
Janitorial Services	444,100	474,800	493,900	488,500	508,200
Commodities and Services	661,200	529,700	729,400	463,900	749,700
Total Expenditures	2,320,100	2,255,900	2,383,600	2,226,200	2,551,100
FUNDING SOURCES:					
Interdepartmental Charges	925,900	1,548,600	1,436,500	1,503,200	1,493,800
Donations	-	-	-	-	-
Support from:					
Marine Passenger Fee	75,000	85,500	85,500	85,500	72,000
General Fund	1,319,200	621,800	861,600	637,500	985,300
Total Funding Sources	\$ 2,320,100	2,255,900	2,383,600	2,226,200	2,551,100
STAFFING	10.75	11.25	11.25	11.25	12.25
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,258,500	1,331,200	1,328,400	1,360,600	1,330,700
Commodities and Services	499,100	524,200	488,000	519,800	437,300
Total Expenditures	1,757,600	1,855,400	1,816,400	1,880,400	1,768,000
FUNDING SOURCES:					
Charges for Services	29,300	32,000	32,000	32,000	32,000
Licenses, Permits and Fees	48,200	46,000	48,600	46,000	48,600
Donations	2,500	2,100	2,100	2,100	2,100
Interdepartmental Charges	108,500	108,500	108,500	108,500	108,500
Support from:					
Jensen-Olson Arboretum	89,300	89,300	89,300	89,300	89,300
General Fund	1,479,800	1,577,500	1,535,900	1,602,500	1,487,500
Total Funding Sources	\$ 1,757,600	1,855,400	1,816,400	1,880,400	1,768,000
STAFFING	16.56	16.47	16.47	16.47	16.47
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to General Fund	\$ 89,300	89,300	89,300	89,300	89,300
Capital Projects	-	142,000	142,000	-	-
Total Expenditures	89,300	231,300	231,300	89,300	89,300
FUNDING SOURCES:					
Rental and Lease	11,200	11,800	11,800	11,800	11,800
Interest Income	65,300	98,000	98,000	102,000	102,000
Total Funding Sources	76,500	109,800	109,800	113,800	113,800
FUND BALANCE:					
Available beginning of period	418,400	405,600	405,600	284,100	284,100
Increase (decrease)	(12,800)	(121,500)	(121,500)	24,500	24,500
Available end of period	\$ 405,600	284,100	284,100	308,600	308,600
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

COMPARATIVES FOR DOWNTOWN PARKING

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 24,200	29,500	26,600	30,300	30,000
Commodities and Services	429,300	511,300	496,000	484,800	512,200
Total Expenditures	453,500	540,800	522,600	515,100	542,200
FUNDING SOURCES:					
Charges for Services	45,900	46,300	18,000	46,300	5,900
Rentals and Leases	263,700	334,400	340,400	334,400	345,000
Fines and Forfeitures	42,400	42,600	43,300	42,600	43,300
Support from Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	452,000	523,300	501,700	523,300	494,200
FUND BALANCE:					
Beginning Available Fund Balance	279,400	277,900	277,900	257,000	257,000
Increase (decrease) in Fund Balance	(1,500)	(17,500)	(20,900)	8,200	(48,000)
End of Period Fund Balance	\$ 277,900	260,400	257,000	265,200	209,000
STAFFING	0.31	0.31	0.31	0.31	0.31

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY17			FY18	
	FY16 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 542,900	587,400	545,000	593,900	597,200
Commodities and Services	558,400	602,600	544,200	601,700	501,800
Travel Juneau					
Hotel Tax Funding	815,500	-	-	-	-
Marine Passenger Fee Funding	310,000	-	-	-	-
Total Expenditures	2,226,800	1,190,000	1,089,200	1,195,600	1,099,000
FUNDING SOURCES:					
Charges for Services	3,800	2,000	4,700	2,000	2,000
Rental and Lease	356,500	335,300	355,400	335,300	335,300
Licenses, Permits and Fees	74,200	51,500	67,300	51,500	52,500
Fines and Forfeitures	2,700	1,000	2,500	1,000	1,000
Other Revenue	2,600	-	-	-	-
Support From:					
General Fund for Centennial Hall	27,000	178,700	37,800	171,500	73,900
Hotel Tax for Centennial Hall	568,700	621,500	621,500	634,300	634,300
Hotel Tax for Travel Juneau	815,500	-	-	-	-
Marine Passenger Fee for Travel Juneau	310,000	-	-	-	-
Total Funding Sources	2,161,000	1,190,000	1,089,200	1,195,600	1,099,000
FUND BALANCE:					
Beginning Available Fund Balance	389,000	N/A	N/A	N/A	N/A
Increase (decrease) in Fund Balance	(65,800)	N/A	N/A	N/A	N/A
End of Period Fund Balance	323,200	N/A	N/A	N/A	N/A
STAFFING	7.73	7.73	7.73	7.73	7.73

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, the Hotel Tax support to Travel Juneau will be presented as a Mayor and Assembly grant which is presented in the General Fund.

(3) Effective FY17, Visitor Services was moved from a Special Revenue fund to the General Fund and renamed Centennial Hall. Therefore, there is no longer a Fund Balance.

PARKS AND RECREATION

BUDGET HIGHLIGHT

The Parks & Recreation Department's FY18 Adopted Budget is a decrease of \$152,800 (1.3%) from the FY18 Approved Budget.

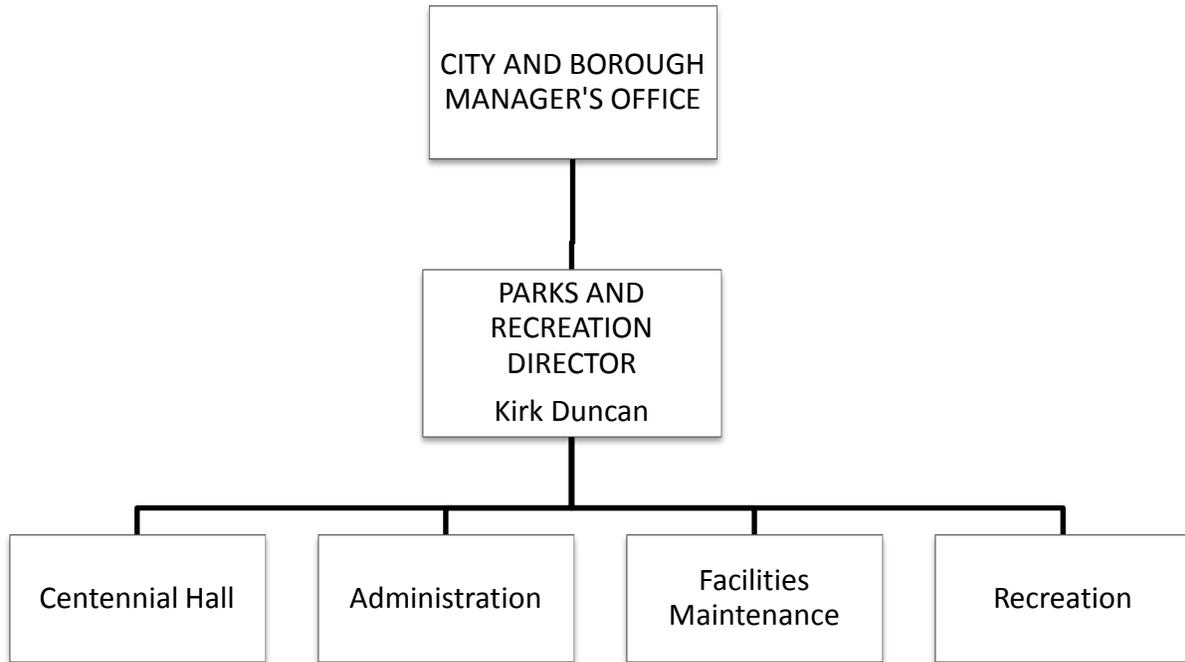
The significant budgetary changes are:

FY18 Adopted Budget

- Personnel Services decreased \$297,000 (4.3%) which is primarily composed of long-term staff turnover and the elimination of funding for positions at Treadwell Ice Arena and Aquatics. Personnel services for Treadwell were reduced by \$19,100, Augustus Brown Pool was reduced by \$30,000 and the Community Outreach Manager position funding of \$82,000 in Areawide Recreation was not funded in FY18.
- Commodities and Services increased \$144,200 (3.3%) due to an increase in contracted services and minimal increases across the Department in parking fees, telephone charges and bank card fees.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Administration

Parking

Facilities Maintenance

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

Recreation

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

NOTES

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POLICE

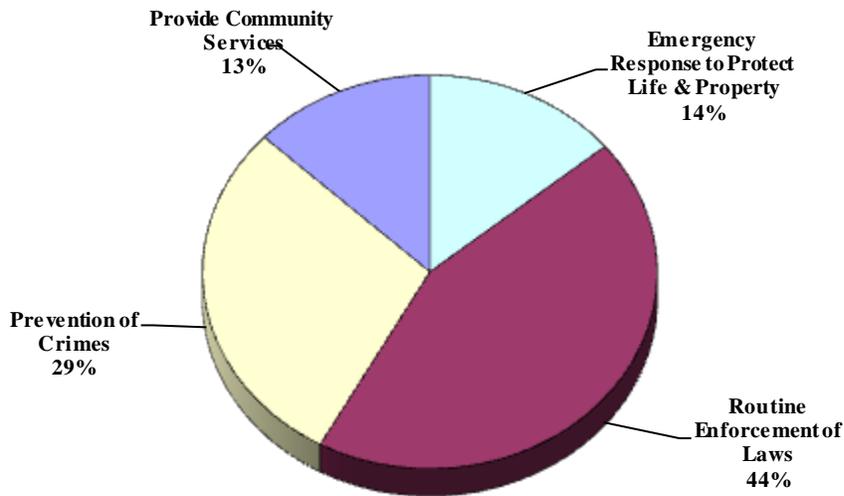
MISSION STATEMENT

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

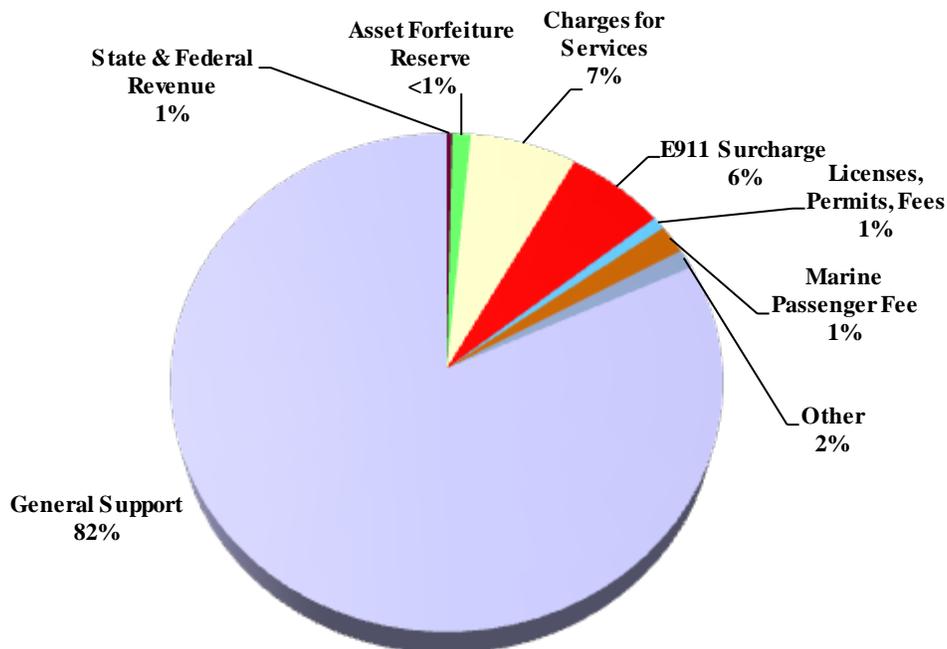
FY18 ADOPTED BUDGET

\$ 14,627,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 11,032,500	11,676,500	11,383,700	11,739,000	11,646,200
Animal Control Services	863,900	858,000	864,500	858,000	864,500
Commodities and Services	1,916,400	2,161,500	2,128,200	2,051,300	2,087,600
Capital Outlay	162,200	-	-	-	-
Support to Debt Service	57,600	28,800	28,800	28,800	28,800
Total Expenditures	14,032,600	14,724,800	14,405,200	14,677,100	14,627,100
FUNDING SOURCES:					
Interdepartmental Charges	196,900	77,500	77,500	78,200	78,200
State Grants	12,000	77,700	77,700	77,000	77,000
Federal Grants	10,900	163,000	163,000	90,500	90,500
Charges for Services	115,600	142,500	122,500	142,500	122,500
E911 Surcharge	888,200	900,000	900,000	900,000	900,000
Licenses, Permits, and Fees	126,600	115,500	115,500	115,500	120,500
Fines and Forfeitures	368,100	317,000	274,600	317,000	267,000
Donations and Contributions	600	10,000	-	10,000	10,000
Other Revenue	125,100	106,400	122,000	70,000	65,600
Contracted Services	655,000	760,500	683,800	761,300	764,600
Investment and Interest Income	8,400	5,000	2,000	5,000	3,000
Support from:					
Marine Passenger Fee	171,200	189,700	189,700	189,700	189,700
Asset Forfeiture reserve	45,500	57,700	68,000	56,200	49,200
Roaded Service Area	11,308,500	11,802,300	11,608,900	11,864,200	11,889,300
Total Funding Sources	\$ 14,032,600	14,724,800	14,405,200	14,677,100	14,627,100
STAFFING	93.84	93.84	93.84	93.84	94.34
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

POLICE

BUDGET HIGHLIGHT

The Juneau Police Department's FY18 Adopted Budget is a decrease of \$50,000 (0.3%) from the FY18 Approved Budget.

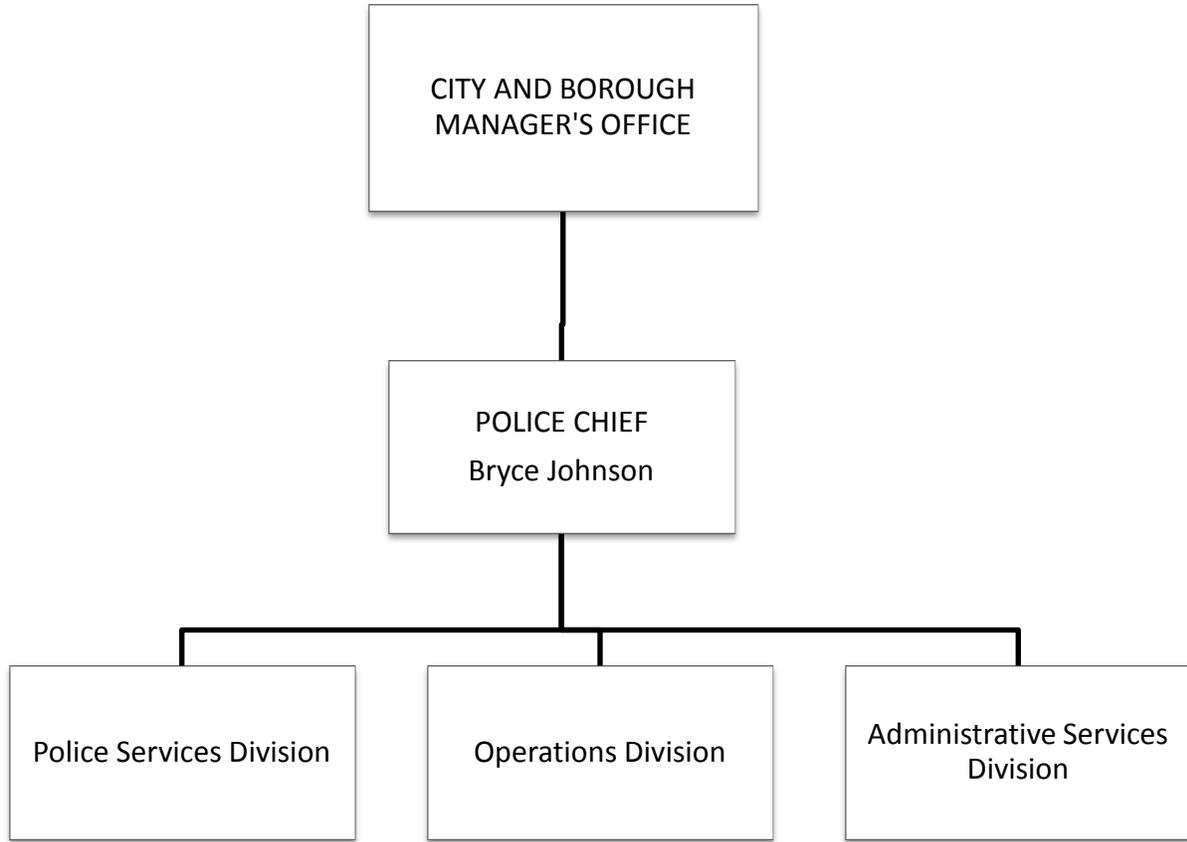
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services had a net decrease of \$92,800 (0.01%) primarily due to a service reduction that includes a Community Service Officer position being unfunded, in combination with a part-time evidence position being added.
- Commodities and services increased \$36,300 (1.8%) in part, to increase the contribution to the equipment replacement reserve accounts.

POLICE

FUNCTIONAL ORGANIZATION CHART



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

Patrol
Criminal Investigation Unit
Community Service Unit
Fleet
Airport
K9

Animal Control
Recruitment
Administrative Support

PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

Beginning with FY17, there is no longer a separate administrative office providing services to the various Public Works departments.

FY18 ADOPTED BUDGET **\$ 0**

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 120,700	-	-	-	-
Commodities and Services	15,400	-	-	-	-
Total Expenditures	136,100	-	-	-	-
FUNDING SOURCES:					
Interdepartmental Charges	\$ 136,100	-	-	-	-
STAFFING	2.75				
FUND BALANCE	N/A				

Public Works' Administration is a component of the Governmental Funds. See the General fund balance in the "Changes in Fund Balances" schedule.

Note: There is no longer a separate administrative office providing services to the various Public Works departments. Starting with FY17, the Public Works Director's salary will be recorded directly within each department rather than the process of recording in one department and monthly allocations to the others. All other costs will be borne directly by the department benefiting.

CAPITAL TRANSIT

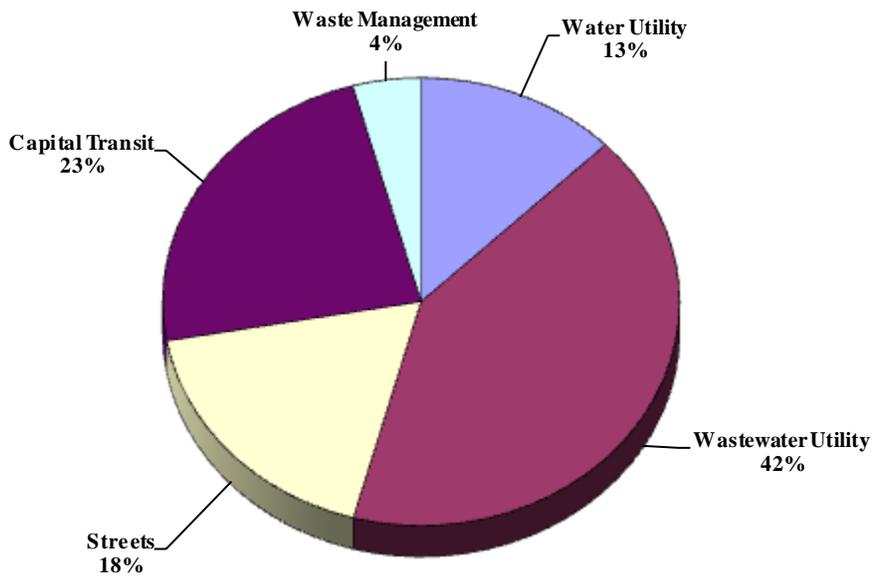
MISSION STATEMENT

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.

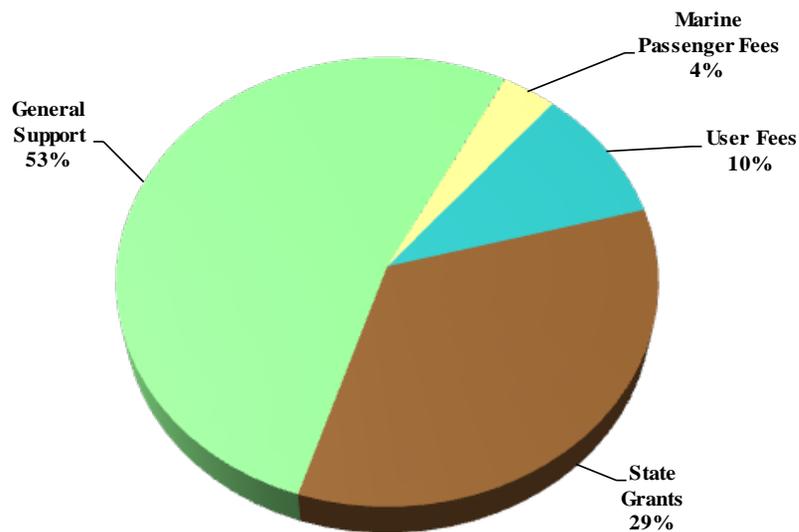
FY18 ADOPTED BUDGET

\$ 8,625,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adpoted Budget
EXPENDITURES:					
Personnel Services	\$ 4,044,800	4,138,500	3,811,100	4,227,400	4,178,200
Commodities and Services	2,205,300	2,582,900	2,487,000	2,644,300	2,631,200
Capital Outlay	-	1,175,800	1,175,800	-	1,816,100
Total Expenditures	6,250,100	7,897,200	7,473,900	6,871,700	8,625,500
FUNDING SOURCES:					
Charges for Services	757,100	840,300	789,300	840,300	840,300
State Grants	1,117,700	2,300,400	2,303,100	1,127,500	2,943,600
Other Revenue	100	1,000	-	1,000	1,000
Support from:					
Marine Passenger Fee	300,000	300,000	300,000	300,000	300,000
Roaded Service Area	4,075,200	4,455,500	4,081,500	4,602,900	4,540,600
Total Funding Sources	\$ 6,250,100	7,897,200	7,473,900	6,871,700	8,625,500
STAFFING	39.48	39.58	39.58	39.58	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 FY18 Adopted Budget is an increase of \$1,753,800 (25.5%) over the FY18 Approved Budget. The change is due to two capital asset acquisition grants pending approval. Without the grants, the FY18 Adopted Budget is a decrease of \$62,300 (0.9%) from the FY18 Approved Budget.

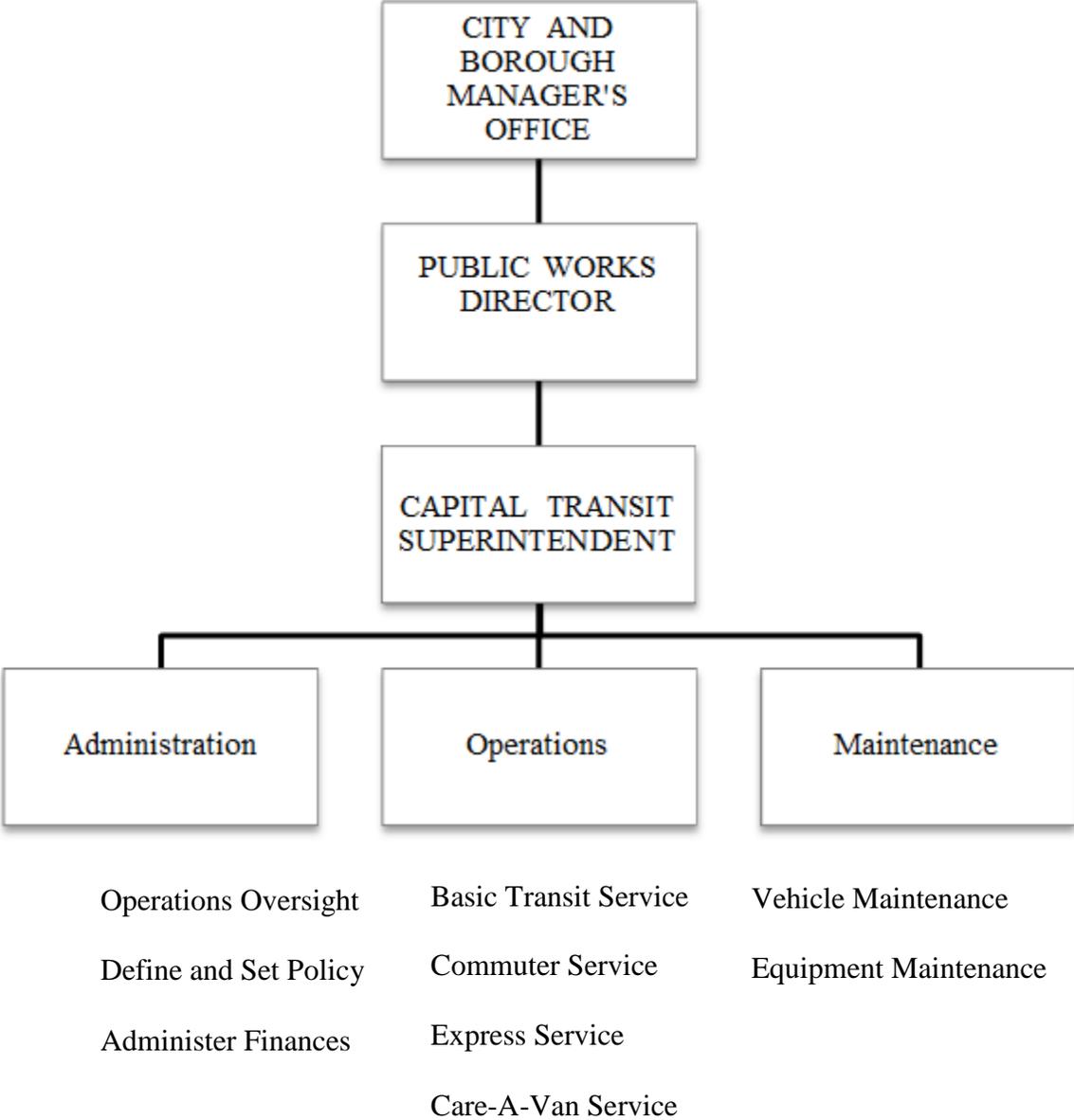
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased \$49,200 (1.2%) due to splitting the Superintendent position with Streets.
- Commodities and services decreased \$13,100 (0.5%) with anticipated decrease in price of fuel more than cancelling increased need for fuel oil and new contractual services.
- Capital outlay increased \$1,816,100 (100%) for capital acquisition grants; funds will only be expended in the amount of grants received.

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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PUBLIC WORKS STREETS

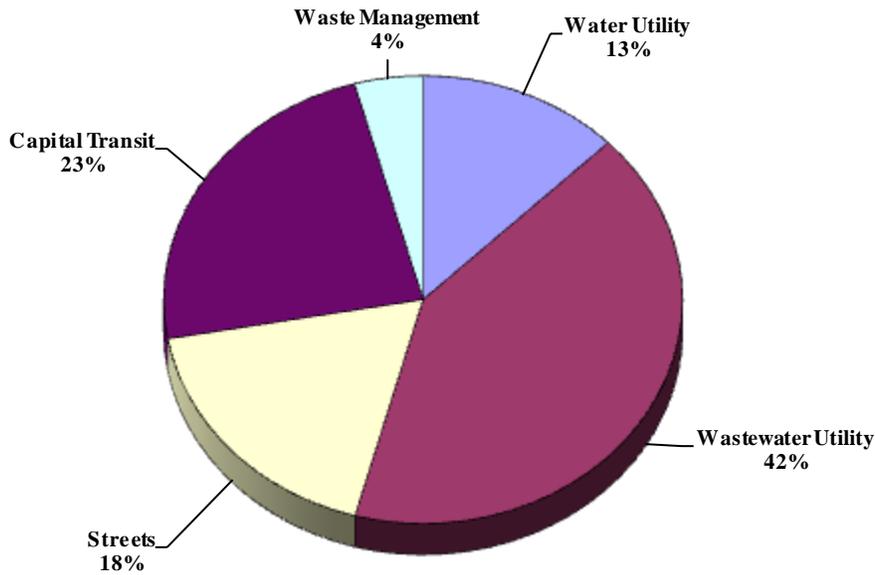
MISSION STATEMENT

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.

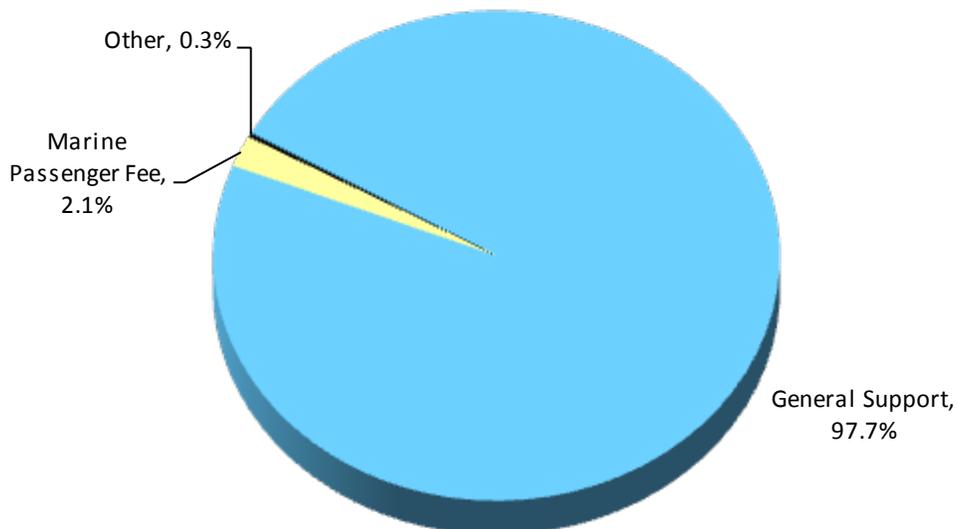
FY18 ADOPTED BUDGET

\$ 5,278,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,224,500	2,374,900	2,141,900	2,441,700	2,375,500
Commodities and Services	2,553,100	2,834,200	2,600,500	2,868,900	2,903,000
Return Marine Passenger Fee Proceeds (1)	14,600	500	500	-	-
Total Expenditures	4,792,200	5,209,600	4,742,900	5,310,600	5,278,500
FUNDING SOURCES:					
Secure Rural Schools/Roads	577,400	-	-	-	-
Interdepartmental Charges	22,900	15,000	10,000	15,000	15,000
Support from:					
Marine Passenger Fee	109,500	109,500	109,500	109,500	108,900
Roaded Service Area	4,082,400	5,085,100	4,623,400	5,186,100	5,154,600
Total Funding Sources	\$ 4,792,200	5,209,600	4,742,900	5,310,600	5,278,500
STAFFING	22.26	22.31	22.31	22.31	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.

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

BUDGET HIGHLIGHT

The Streets FY18 Adopted Budget is a decrease of \$32,100 (0.6%) from the FY18 Approved Budget. Decreases in personnel costs are the primary driver of the decrease.

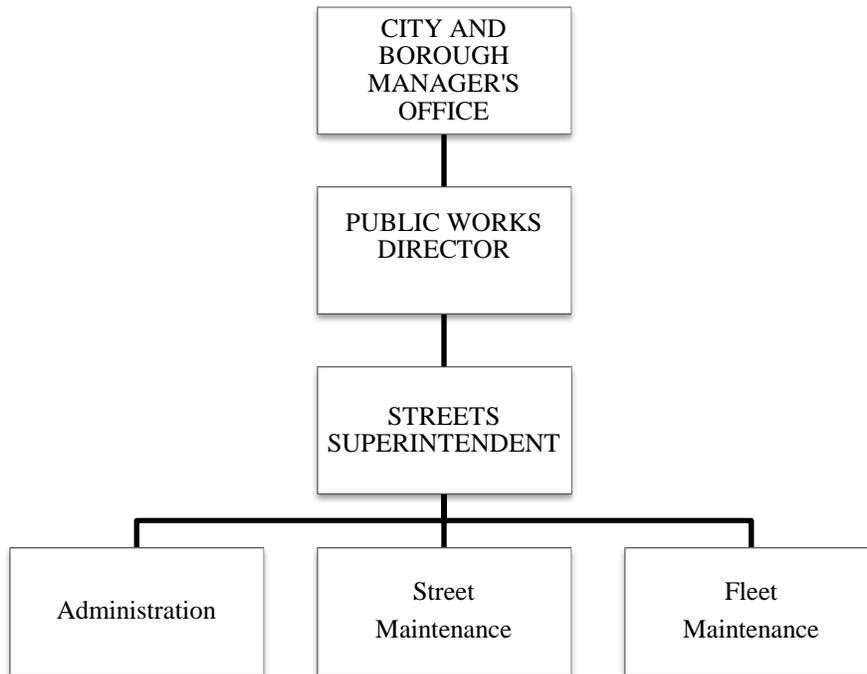
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased \$66,200 (2.7%) due to splitting the Superintendent position with Capital Transit.
- Commodities and services increased \$34,100 (1.2%) primarily due to the need to replace chemical inventory used in FY17.

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

This page has been left for notes.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 12,600	15,600	15,700	16,000	15,800
Interdepartmental Charges	3,100	9,700	9,700	9,700	9,700
Support to:					
General Fund					
Centennial Hall	-	621,500	621,500	634,300	634,300
Mayor & Assembly Grants:					
Downtown Business Association	-	-	-	-	50,000
Travel Juneau	-	811,000	811,000	845,000	1,040,000
Visitor Services, Special Revenue Fund					
Centennial Hall	610,400	-	-	-	-
Travel Juneau	773,800	-	-	-	-
Total Expenditures	1,399,900	1,457,800	1,457,900	1,505,000	1,749,800
FUNDING SOURCES:					
Hotel Tax Revenue	1,489,700	1,450,000	1,450,000	1,480,000	1,450,000
Total Funding Sources	1,489,700	1,450,000	1,450,000	1,480,000	1,450,000
FUND BALANCE:					
Beginning of Period	621,400	711,200	711,200	703,300	703,300
Increase/(decrease) in Fund Balance	89,800	(7,800)	(7,900)	(25,000)	(299,800)
End of Period Fund Balance	\$ 711,200	703,400	703,300	678,300	403,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 15,600	20,400	20,600	20,900	20,700
Interdepartmental Charges	3,100	10,500	10,500	10,500	10,500
Support to:					
General Fund	894,700	794,700	794,700	794,700	794,700
Mayor & Assembly Grants:					
Housing First	647,000	-	-	-	-
Juneau Economic 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
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	-	400,000	400,000	400,000	500,000
Total Expenditures	2,957,300	2,622,500	2,622,700	2,623,000	2,740,300
FUNDING SOURCES:					
Tobacco Excise Tax	2,445,600	2,750,000	2,900,000	2,600,000	2,900,000
Total Funding Sources	2,445,600	2,750,000	2,900,000	2,600,000	2,900,000
FUND BALANCE:					
Beginning of Period	671,900	160,200	160,200	437,500	437,500
Increase/(decrease) in Fund Balance	(511,700)	127,500	277,300	(23,000)	159,700
End of Period Fund Balance	\$ 160,200	287,700	437,500	414,500	597,200

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	475,300	500,600	505,700	514,000	507,000
Interdepartmental Charges	294,600	316,100	316,100	316,100	316,100
Senior Sales Tax Rebates	-	-	70,000	-	100,000
Support to:					
Fire Service Area	1,440,900	1,340,900	1,340,900	1,340,900	1,340,900
Roaded Service Area	11,686,300	10,924,700	10,924,700	11,236,300	11,236,300
General Fund - Areawide	12,499,300	12,871,300	12,871,300	12,999,300	12,799,300
General Fund	25,626,500	25,136,900	25,136,900	25,576,500	25,376,500
General Fund - Budget Reserve	1,000,000	1,400,000	1,400,000	1,050,000	1,050,000
Debt Service	2,375,900	2,319,600	2,319,600	2,755,000	2,755,000
Areawide Capital Projects	15,884,100	15,220,000	15,220,000	-	11,070,000
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	945,000	945,000	945,000	945,000
Available for Capital Projects	-	-	-	13,285,000	-
Total Expenditures	46,601,400	45,838,200	45,913,300	44,441,600	42,119,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	9,211,400	8,370,000	9,020,000	8,580,000	8,694,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	9,211,400	8,370,000	9,020,000	8,580,000	8,694,000
Capital Projects 1%	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	9,211,400	8,870,000	9,020,000	8,580,000	8,694,000
Liquor Sales Tax 3%	973,800	950,000	950,000	925,000	925,000
Marijuana Sales Tax 3%	-	-	-	-	-
Charges for Services	18,000	21,500	21,900	21,500	21,500
Total Funding Sources	47,048,800	44,321,500	46,071,900	43,846,500	44,416,500
FUND BALANCE:					
Beginning of Period	2,738,800	3,186,200	3,186,200	3,344,800	3,344,800
Increase/(decrease) in Fund Balance	447,400	(1,516,700)	158,600	(595,100)	2,296,900
End of Period Fund Balance	\$ 3,186,200	1,669,500	3,344,800	2,749,700	5,641,700

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	2,094,100	2,093,200	2,093,200	2,095,300	2,095,300
Capital Projects	7,500,000	4,600,000	4,600,000	-	4,600,000
Total Expenditures	9,599,600	6,698,700	6,698,700	2,100,800	6,700,800
FUNDING SOURCES:					
Port Development Fees	2,940,300	2,980,000	2,980,000	3,040,000	3,040,000
State Marine Passenger Fees	5,000,000	4,550,000	4,550,000	4,640,000	4,640,000
Total Funding Sources	7,940,300	7,530,000	7,530,000	7,680,000	7,680,000
FUND BALANCE:					
Beginning Available Fund Balance	2,474,900	815,600	815,600	1,646,900	1,646,900
Increase (decrease) in Fund Balance	(1,659,300)	831,300	831,300	5,579,200	979,200
 End of Period Fund Balance	 \$ 815,600	 1,646,900	 1,646,900	 7,226,100	 2,626,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 25,000	25,000	25,000	25,000	45,000
Total Expenditures	25,000	25,000	25,000	25,000	45,000
FUNDING SOURCES:					
Donations and Contributions	6,200	3,500	3,700	3,500	-
Total Funding Sources	\$ 6,200	3,500	3,700	3,500	-
FUND BALANCE:					
Beginning Fund Balance	\$ 177,000	158,200	158,200	136,900	136,900
Increase (decrease) in Fund Balance	(18,800)	(21,500)	(21,300)	(21,500)	(45,000)
 End of Period Fund Balance	 \$ 158,200	 136,700	 136,900	 115,400	 91,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	2,042,700	2,194,400	2,194,400	1,944,400	1,710,100
Roaded Service Area	1,245,700	1,264,200	1,264,200	1,264,200	1,263,600
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	310,000	-	-	-	-
Dock	317,600	287,600	287,600	287,600	287,600
Bartlett Regional Hospital	86,000	131,600	131,600	131,600	-
Capital Projects	856,000	1,458,100	1,458,100	-	1,868,700
Total Expenditures	4,933,500	5,411,400	5,411,400	3,703,300	5,205,500
FUNDING SOURCES:					
Marine Passenger Fee	4,957,200	4,965,000	4,965,000	5,060,000	5,060,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	85,800	155,900	155,900	-	-
Capital Projects	92,200	250,000	250,000	-	-
Total Funding Sources	5,135,200	5,370,900	5,370,900	5,060,000	5,060,000
FUND BALANCE:					
Beginning of Period	271,800	473,500	473,500	433,000	433,000
Increase/(decrease) in Fund Balance	201,700	(40,500)	(40,500)	1,356,700	(145,500)
End of Period Fund Balance	\$ 473,500	433,000	433,000	1,789,700	287,500

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ -	-	-	-	-
Commodities and Services	6,000	77,000	77,000	-	-
Total Expenditures	6,000	77,000	77,000	-	-
FUNDING SOURCES:					
Loan repayments	2,000	-	-	-	-
State grant	6,000	77,000	77,000	-	-
Total Funding Sources	8,000	77,000	77,000	-	-
FUND BALANCE:					
Beginning of Period	698,800	700,800	700,800	700,800	700,800
Increase/(decrease) in Fund Balance	2,000	-	-	-	-
End of Period Fund Balance	\$ 700,800	700,800	700,800	700,800	700,800

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

COMMUNITY DEVELOPMENT BLOCK GRANT

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 111,600	-	-	-	-
Total Expenditures	111,600	-	-	-	-
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	-	-	-	-
Total Funding Sources	-	-	-	-	-
FUND BALANCE:					
Beginning of Period	111,600	-	-	-	-
Increase/(decrease) in Fund Balance	(111,600)	-	-	-	-
End of Period Fund Balance	\$ -	-	-	-	-

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

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 66,684,200	70,474,800	71,661,800	70,671,700	70,717,700
Commodities & Services	36,134,900	38,949,800	38,784,600	38,982,400	39,827,900
Capital Outlay	6,453,300	6,202,500	4,765,000	6,157,500	5,757,500
Debt Service	3,089,400	3,123,200	3,123,400	3,340,700	3,340,900
Support to General Fund	130,000	-	-	-	-
Support to Capital Projects	8,920,000	8,323,000	9,023,000	13,500,000	7,848,000
Total Expenses	121,411,800	127,073,300	127,357,800	132,652,300	127,492,000
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	113,279,300	115,665,600	112,683,200	116,703,100	114,273,100
Licenses, Permits & Fees	811,100	841,000	791,000	841,000	841,000
Sales	60,300	35,000	75,000	35,000	75,000
Rentals & Leases	3,140,700	3,128,100	3,167,000	3,128,100	3,147,000
Federal Revenues	106,100	131,400	127,700	131,400	127,700
State Shared Revenues	449,300	433,000	388,500	440,000	440,000
State Grants	685,000	685,000	593,800	685,000	515,000
Fines & Penalties	25,200	22,800	30,000	22,800	25,000
Interest	1,136,600	594,300	573,000	594,300	586,800
Support from :					
Liquor Tax	945,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	403,600	419,200	419,200	419,200	287,600
Capital Projects	-	-	-	-	-
Total Funding Sources	121,571,200	123,429,400	120,322,400	124,473,900	121,792,200
ENTERPRISE FUNDS COMBINED					
FUND BALANCES					
Fund Balance Reserve	2,448,500	2,448,500	2,448,500	2,448,500	2,448,500
Beginning Available Fund Balance	80,891,700	81,051,100	81,051,100	74,015,700	74,015,700
Increase (decrease) in Fund Balance	159,400	(3,643,900)	(7,035,400)	(8,178,400)	(5,699,800)
End of Period Fund Balance	\$ 81,051,100	77,407,200	76,464,200	68,285,800	70,764,400
STAFFING	546.17	549.71	547.06	546.40	585.91

NOTES

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AIRPORT

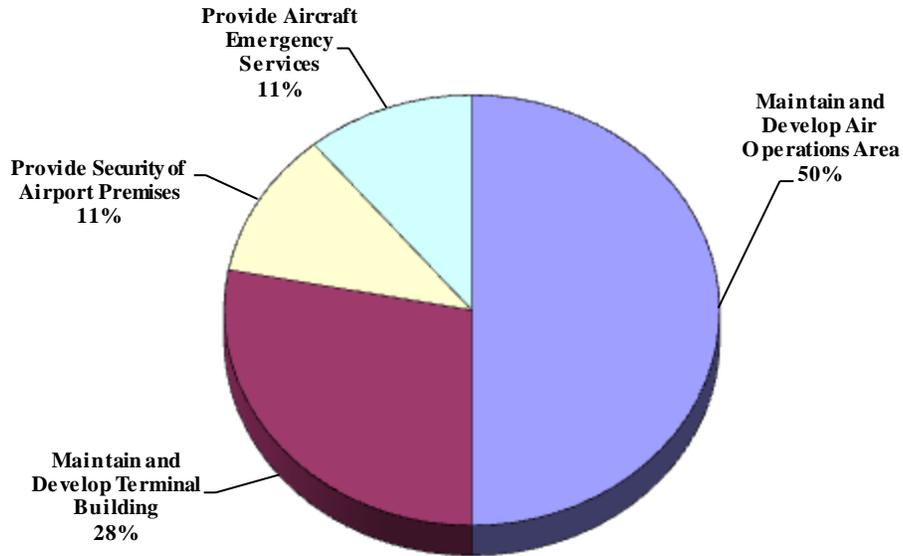
MISSION STATEMENT

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

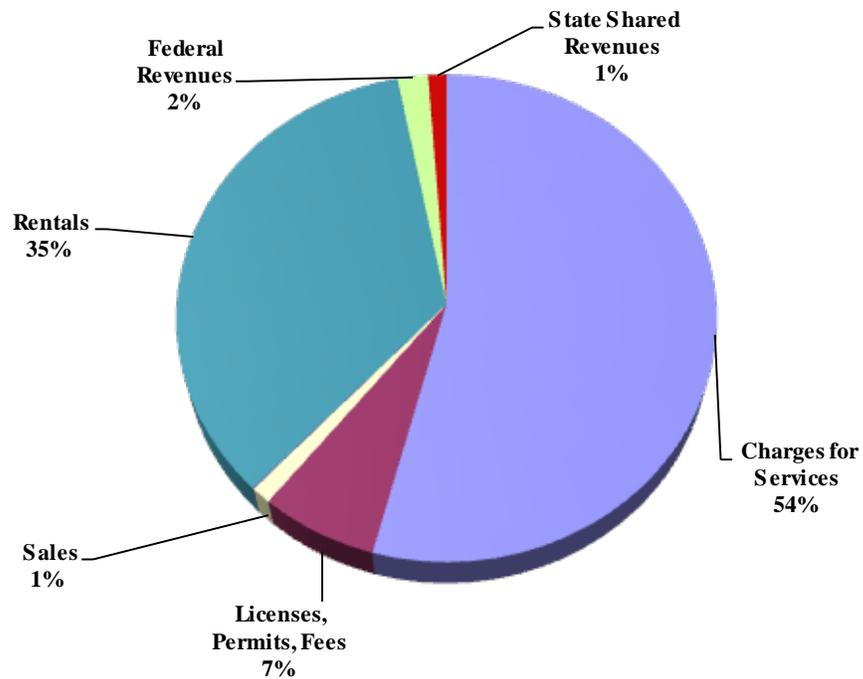
FY18 ADOPTED BUDGET

\$ 7,064,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 2,451,800	2,754,000	2,744,500	2,789,500	2,726,900
Commodities & Services	3,003,400	4,068,100	4,121,500	4,074,800	4,337,100
Total Expenses	5,455,200	6,822,100	6,866,000	6,864,300	7,064,000
FUNDING SOURCES:					
Charges for Services	3,666,100	3,694,100	3,573,200	3,716,300	3,573,200
Licenses, Permits, Fees	489,300	441,000	441,000	441,000	441,000
Sales	60,300	35,000	75,000	35,000	75,000
Fines and Forfeitures	2,300	2,800	5,000	2,800	5,000
Rentals	2,278,400	2,278,100	2,297,000	2,278,100	2,297,000
Federal Revenues	106,100	131,400	127,700	131,400	127,700
State Shared Revenues	84,700	76,000	76,000	76,000	76,000
Investment and Interest Income	45,900	26,100	31,100	26,100	31,100
Total Funding Sources	6,733,100	6,684,500	6,626,000	6,706,700	6,626,000
FUND BALANCE:					
Beginning Available Fund Balance	3,246,300	4,524,200	4,524,200	4,284,200	4,284,200
Increase (decrease) in Fund Balance	1,277,900	(137,600)	(240,000)	(157,600)	(438,000)
End of Period Fund Balance	\$ 4,524,200	4,386,600	4,284,200	4,126,600	3,846,200
STAFFING	33.84	34.07	34.07	34.07	34.07

BUDGET HIGHLIGHT

The Airport Department's FY18 Adopted Budget is an increase of \$199,700 (2.9%) over the FY18 Approved Budget.

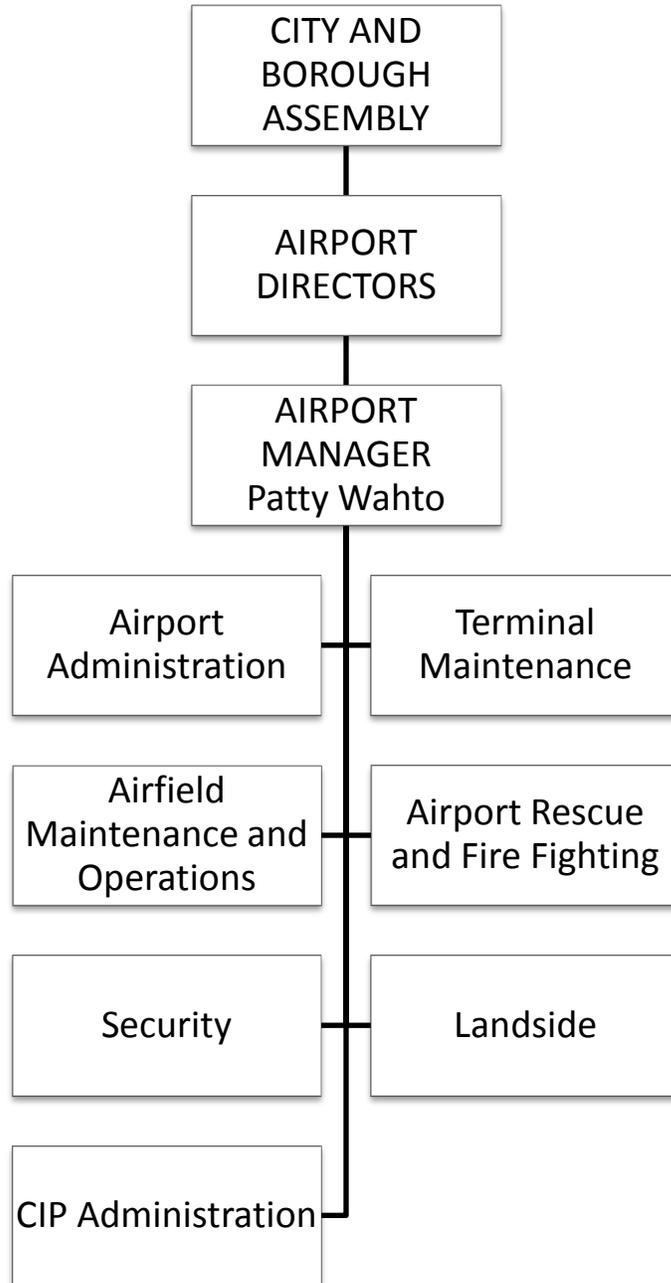
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services decreased \$62,600 (2.2%) due to a reduction in terminal building maintenance staff and additional administrative staff time charged to construction projects.
- Commodities and Services increased \$262,300 (6.4%) due to increased materials for the airfield maintenance shop of \$227,900; increased costs associated with Airport Aircraft Rescue and Fire Fighting of \$16,300; and increased costs for Airport Security of \$25,900.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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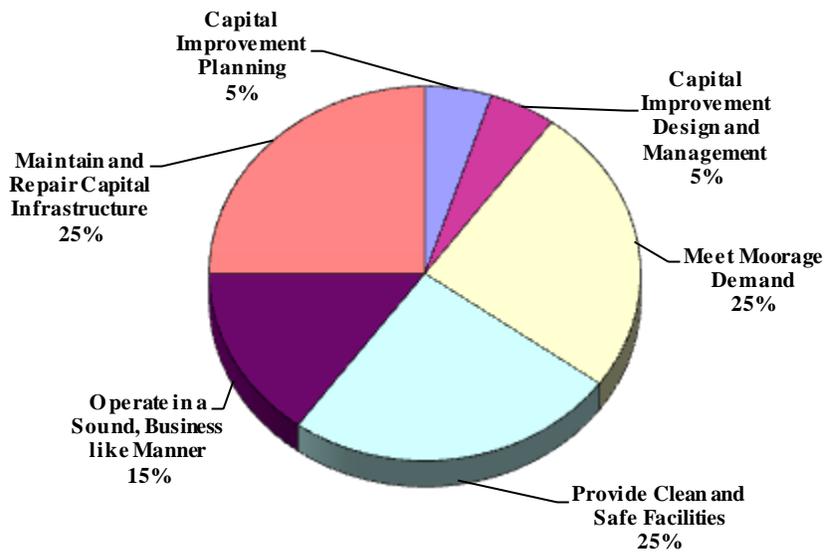
DOCKS

DOCKS MISSION STATEMENT

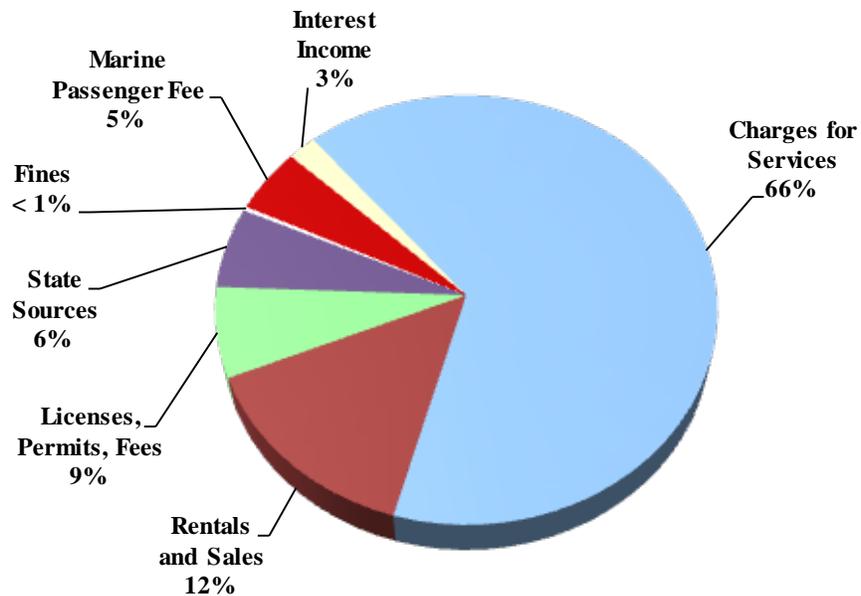
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY18 ADOPTED BUDGET FOR DOCKS \$ 1,629,300

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 845,300	778,500	884,800	787,800	897,700
Commodities and Services	608,800	703,500	723,100	708,000	721,600
Capital Outlay	-	10,000	12,000	10,000	10,000
Support to Capital Projects	1,500,000	-	-	-	-
Total Expenses	2,954,100	1,492,000	1,619,900	1,505,800	1,629,300
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,082,200	1,075,000	1,075,000	1,075,000	1,115,000
Licenses, Permits and Fees	321,800	400,000	350,000	400,000	400,000
Interest	60,200	75,900	75,900	75,900	75,900
Support from Marine Passenger Fee	317,600	287,600	287,600	287,600	287,600
Total Funding Sources	1,792,800	1,849,500	1,799,500	1,849,500	1,889,500
FUND BALANCE:					
Beginning Available Fund Balance	4,253,600	3,092,300	3,092,300	3,271,900	3,271,900
Increase (decrease) in Fund Balance	(1,161,300)	357,500	179,600	343,700	260,200
End of Period Fund Balance	\$ 3,092,300	3,449,800	3,271,900	3,615,600	3,532,100
STAFFING	10.76	10.76	12.01	10.76	12.01

BUDGET HIGHLIGHT

The Docks Department's FY18 Adopted Budget is an increase of \$123,500 (8.2%) over the FY18 Approved Budget.

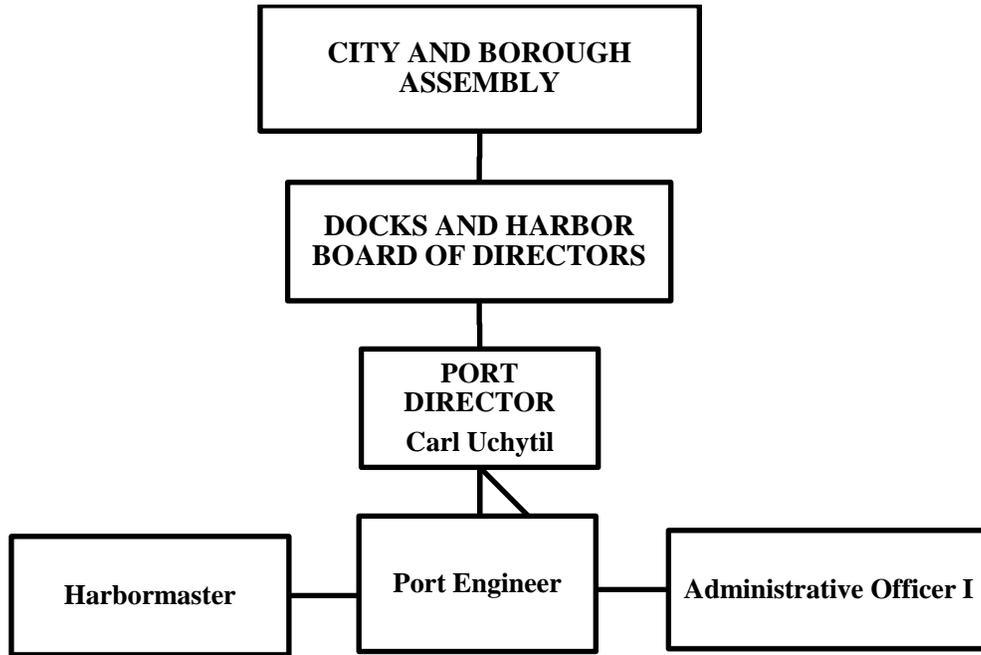
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services increased \$109,900 (14.0%) due to the addition of Harbor Officer and Harbor Technician staff positions.

DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations

CIP's

Cruise Ship Management

NOTES

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HARBORS

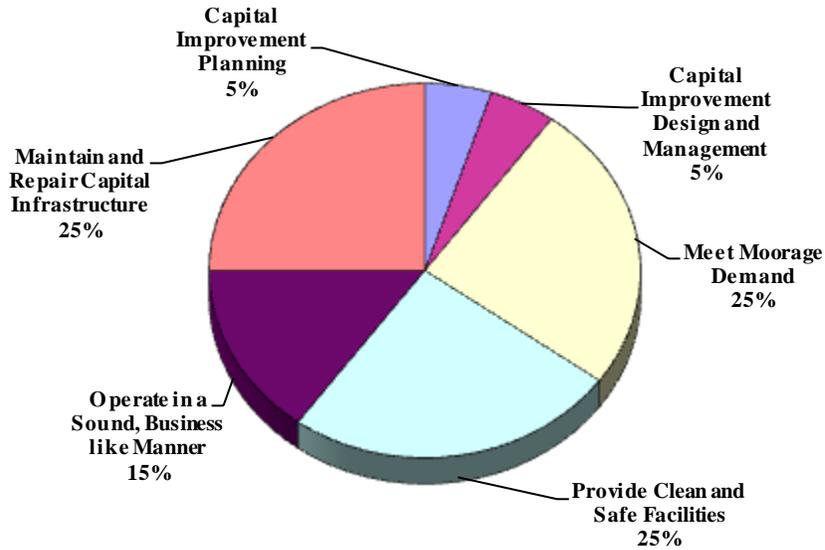
HARBORS MISSION STATEMENT

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

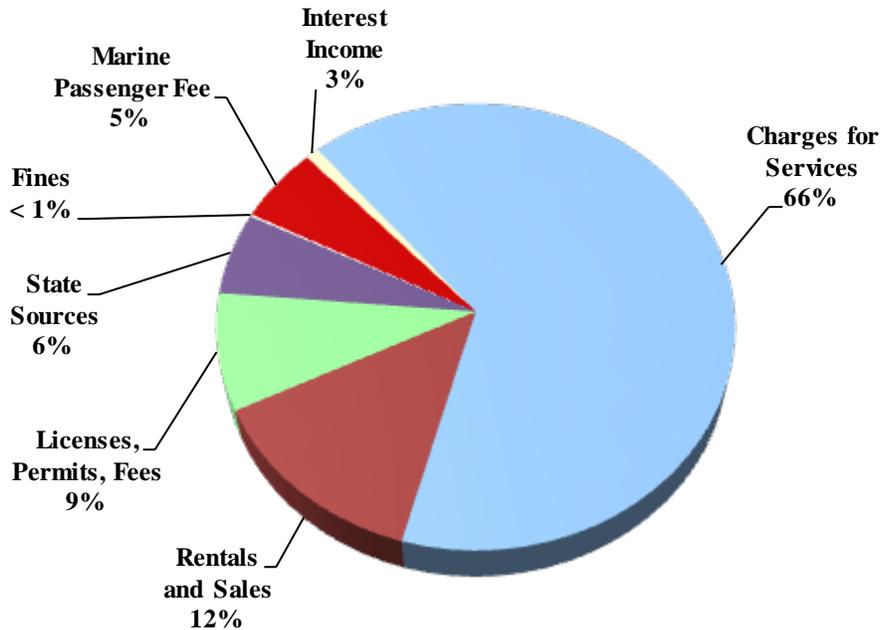
FY18 ADOPTED FOR HARBORS

\$ 4,204,200

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,590,500	1,736,200	1,688,700	1,760,200	1,696,800
Commodities and Services	1,123,800	1,221,100	1,253,600	1,221,200	1,248,700
Capital Outlay	-	10,000	10,000	10,000	10,000
Debt Service	681,200	718,400	718,400	715,700	715,700
Support to Capital Projects	1,300,000	2,333,000	3,033,000	-	533,000
Total Expenses	4,695,500	6,018,700	6,703,700	3,707,100	4,204,200
FUNDING SOURCES:					
Charges for Services	3,023,000	2,780,000	2,889,000	2,860,000	2,860,000
Rentals	862,300	850,000	870,000	850,000	850,000
State Grant	-	-	-	-	-
State Shared Revenue	364,600	357,000	312,500	364,000	364,000
Fines and Forfeitures	22,900	20,000	25,000	20,000	20,000
Interest Income	145,600	40,900	40,900	40,900	40,900
Total Funding Sources	4,418,400	4,047,900	4,137,400	4,134,900	4,134,900
FUND BALANCE:					
Fund Balance Reserve	743,200	743,200	743,200	743,200	743,200
Beginning Available Fund Balance	3,408,800	3,131,700	3,131,700	565,400	565,400
Increase (decrease) in Fund Balance	(277,100)	(1,970,800)	(2,566,300)	427,800	(69,300)
End of Period Fund Balance	\$ 3,874,900	1,904,100	1,308,600	1,736,400	1,239,300
STAFFING	17.67	17.67	17.08	17.67	17.08

BUDGET HIGHLIGHT

The Harbors Department's FY18 Adopted Budget is an increase of \$497,100 (13.4%) over the FY18 Adopted Budget.

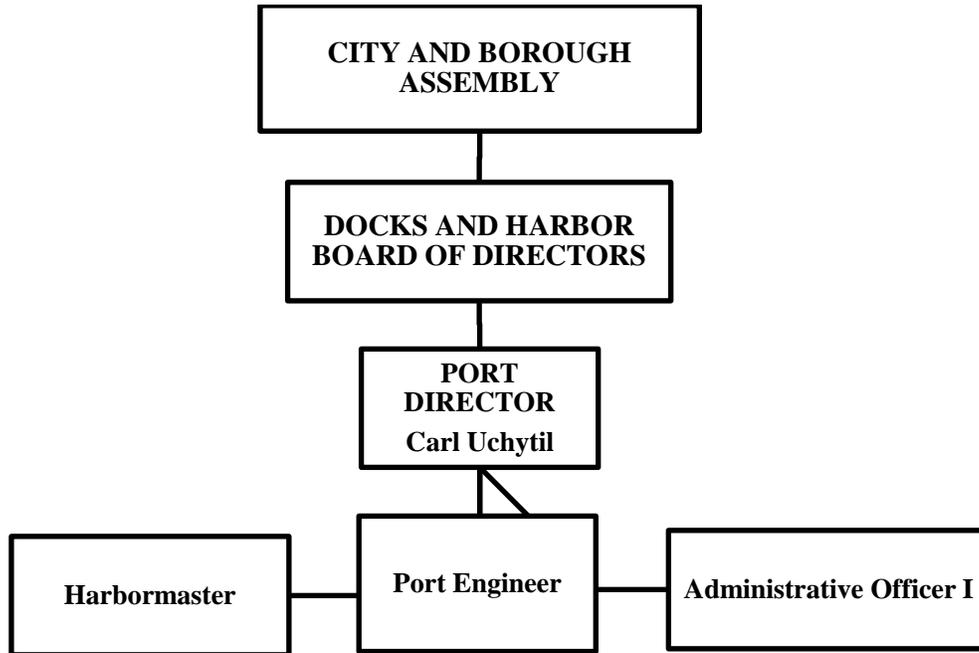
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel services decreased \$63,400 (3.6%) due to a reduction in Operations Maintenance Supervisor salary and a reduction in Harbor Officer staffing.
- Commodities and services increased \$27,500 (2.2%) due to an increase in costs associated with equipment maintenance of \$20,000.
- Support to Capital projects increased \$533,000 (100%) due to additional funding for Statter Harbor breakwater safety improvements and Taku Harbor deferred maintenance.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

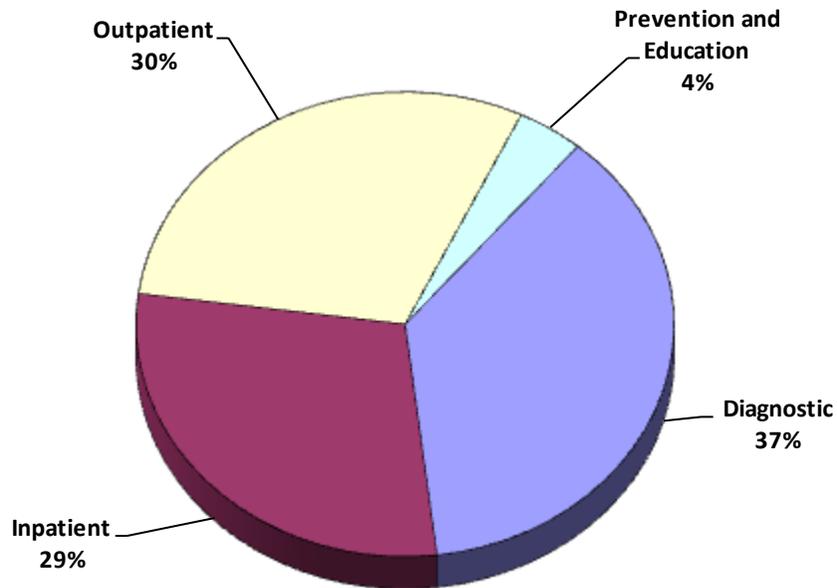
MISSION STATEMENT

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

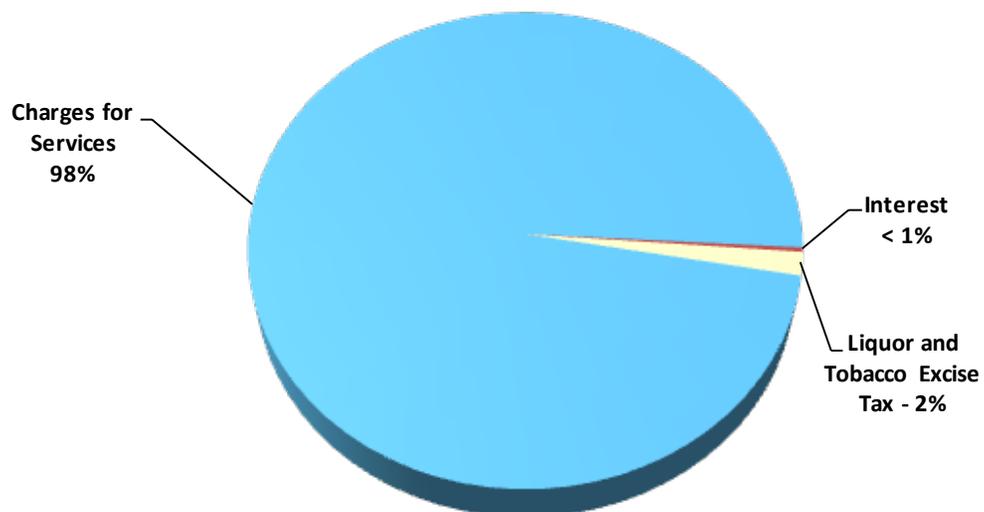
FY18 ADOPTED BUDGET

\$ 90,572,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 56,993,300	59,130,500	61,369,500	59,130,500	59,287,600
Commodities and Services	24,932,100	24,294,400	23,801,400	24,294,400	24,627,800
Capital Outlay	6,293,200	5,400,000	3,800,000	5,400,000	5,000,000
Debt Service	1,652,100	1,657,200	1,657,400	1,657,200	1,657,400
Support to General Fund	130,000	-	-	-	-
Support to Capital Projects	-	4,550,000	4,550,000	13,500,000	-
Total Expenses	90,000,700	95,032,100	95,178,300	103,982,100	90,572,800
FUNDING SOURCES:					
Charges for Services	88,225,300	90,546,200	88,032,400	90,546,200	88,472,400
State Grants	685,000	685,000	593,800	685,000	515,000
Interest Income	654,800	272,300	246,300	272,300	260,000
Support from:					
Liquor Tax	945,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fee	86,000	131,600	131,600	131,600	-
Total Funding Sources	91,114,100	93,098,100	90,467,100	93,098,100	90,710,400
FUND BALANCE:					
Fund Balance Reserve	1,705,300	1,705,300	1,705,300	1,705,300	1,705,300
Beginning Available Fund Balance	54,269,000	55,382,400	55,382,400	50,671,200	50,671,200
Increase (decrease) in Fund Balance	1,113,400	(1,934,000)	(4,711,200)	(10,884,000)	137,600
 End of Period Fund Balance	 \$ 57,087,700	 55,153,700	 52,376,500	 41,492,500	 52,514,100
 STAFFING	 432.90	 434.31	 431.00	 431.00	 469.10

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY18 Adopted Budget is a decrease of \$13,409,300 (12.9%) over the FY18 Approved Budget.

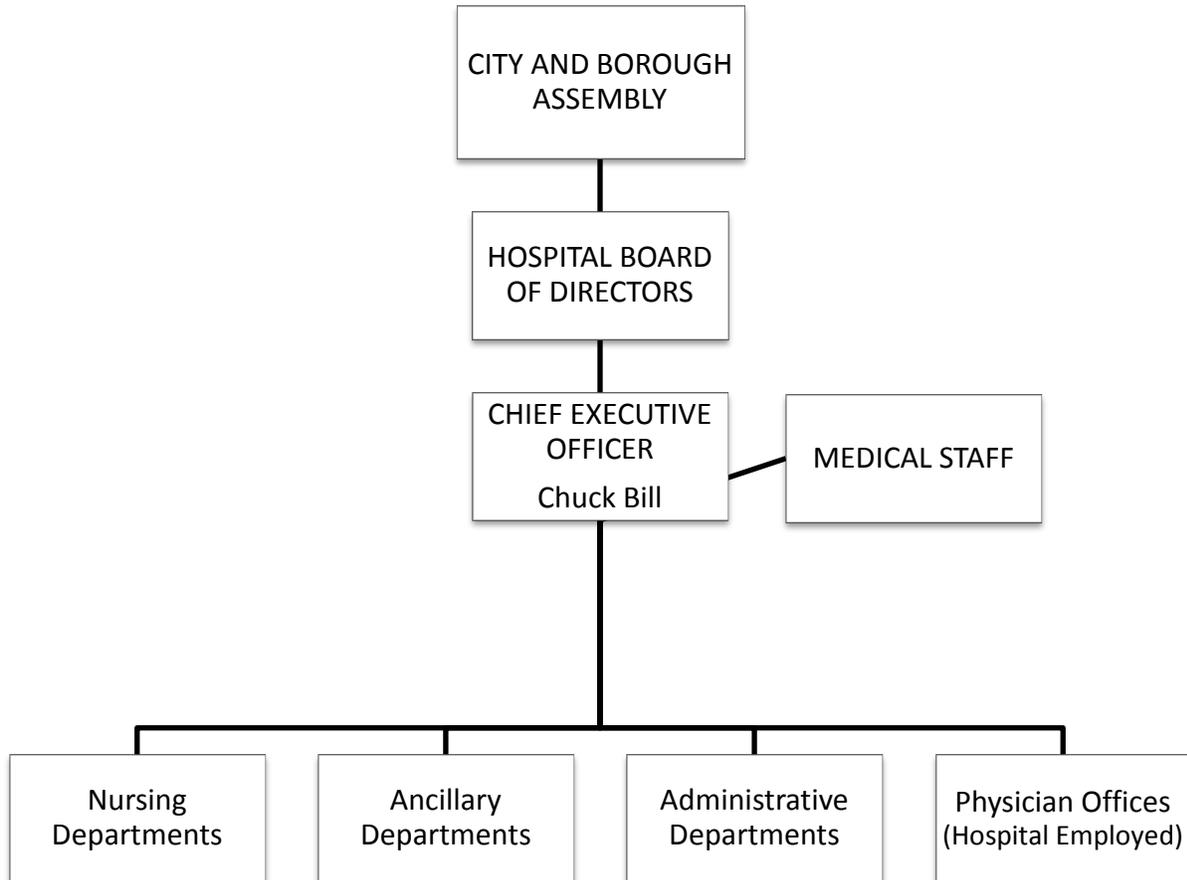
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services increased \$157,100 (0.3%) due to added positions for Pharmacy Tech, Patient Administration System staff, a General Surgeon and a Director of Finance.
- Commodities and Services increased \$333,400 (1.4%) due to increased medical professional fees.
- Support to Capital Projects decreased \$13,500,000 (100%) due BRH shifting priorities of various capital projects and financing top priority projects from operations.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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WASTE MANAGEMENT

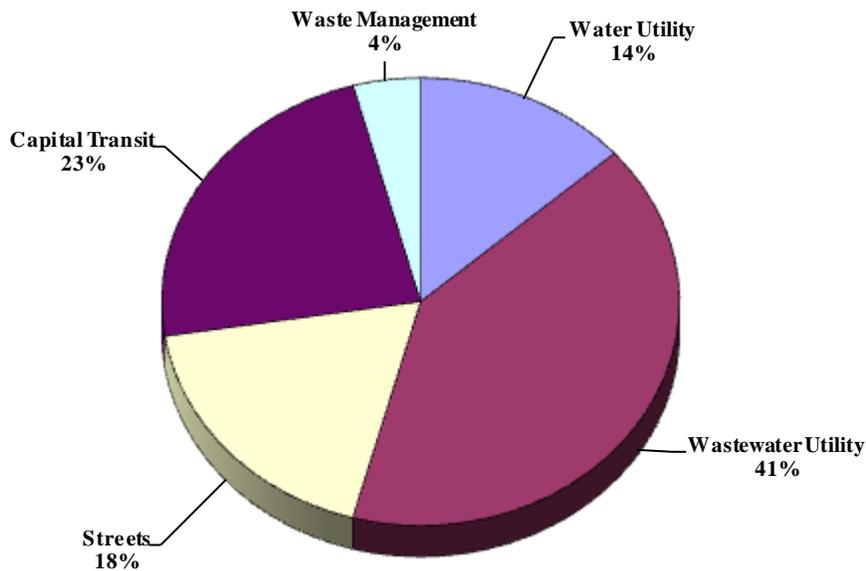
MISSION STATEMENT

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.

FY18 ADOPTED BUDGET

\$ 1,614,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 206,500	254,600	224,800	258,700	323,300
Commodities and Services	864,400	995,400	864,000	978,900	1,186,100
Capital Outlay	-	80,000	63,000	105,000	105,000
Support to Capital Projects	850,000	-	-	-	-
Total Expenses	1,920,900	1,330,000	1,151,800	1,342,600	1,614,400
FUNDING SOURCES:					
Charges for Services	1,129,200	1,093,000	1,111,500	1,093,000	1,093,000
Interest Income	16,600	20,800	20,800	20,800	20,800
Total Funding Sources	1,145,800	1,113,800	1,132,300	1,113,800	1,113,800
FUND BALANCE:					
Beginning Available Fund Balance	1,589,400	814,300	814,300	794,800	794,800
Increase (decrease) in Fund Balance	(775,100)	(216,200)	(19,500)	(228,800)	(500,600)
 End of Period Fund Balance	 \$ 814,300	 598,100	 794,800	 566,000	 294,200
 STAFFING	 1.00	 1.85	 1.85	 1.85	 2.60

Note: Charges for Services includes state revenues which are MVRT to fund junk vehicle disposal.

BUDGET HIGHLIGHT

The Waste Management FY18 Adopted Budget is an increase of \$271,800 (20.2%) from the FY18 Approved Budget.

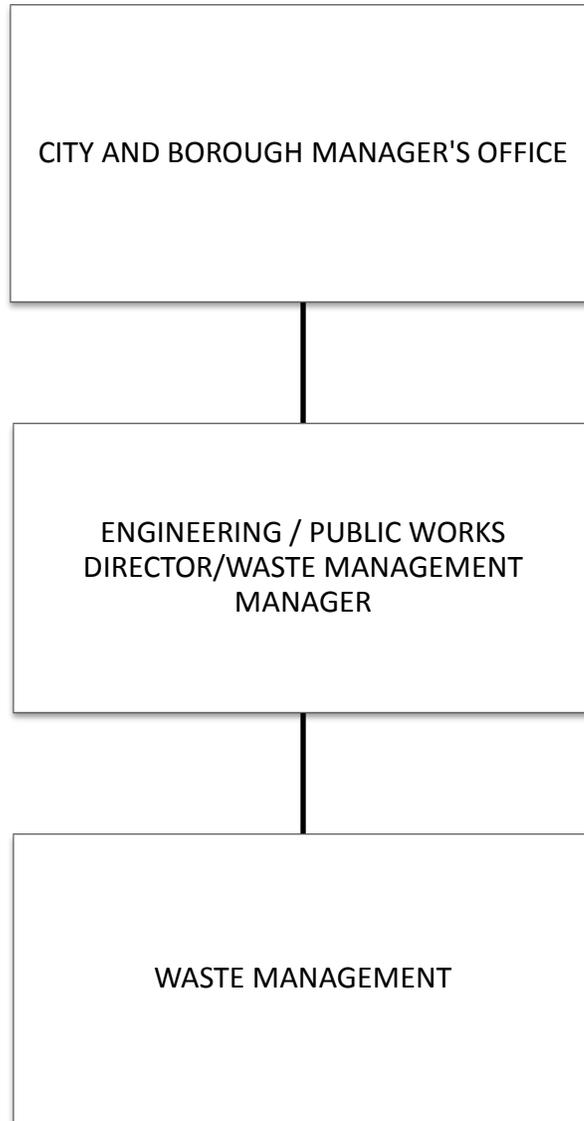
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services increased \$64,600, due to adding a position for a full-time equipment operator.
- Commodities and Services increased \$207,200 (21.2%) due to increases of \$100,000 in contractual expenses for the Household Hazardous Waste Program and an \$89,300 increase in contractual services for the Junked Vehicle Program.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration
Household Hazardous Waste
Recycling
Junk Vehicles

NOTES

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WASTEWATER

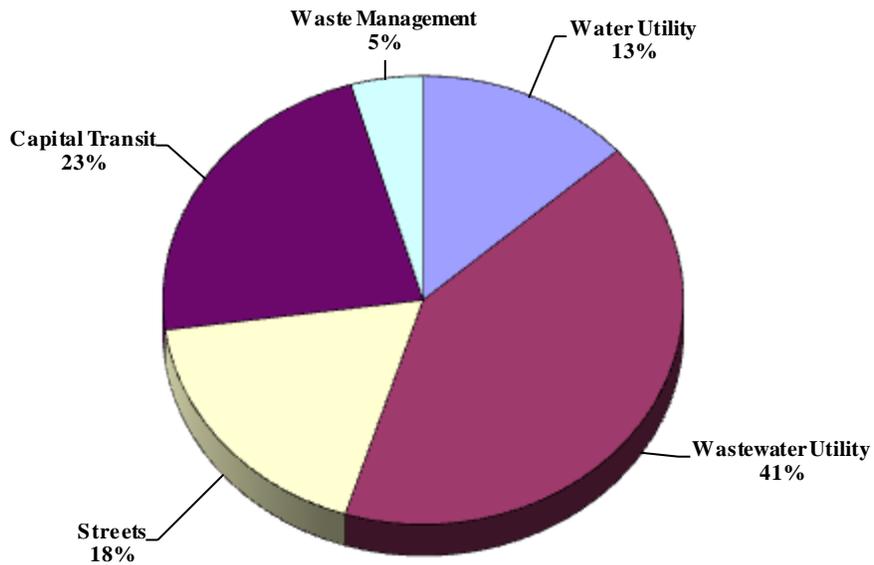
MISSION STATEMENT

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.

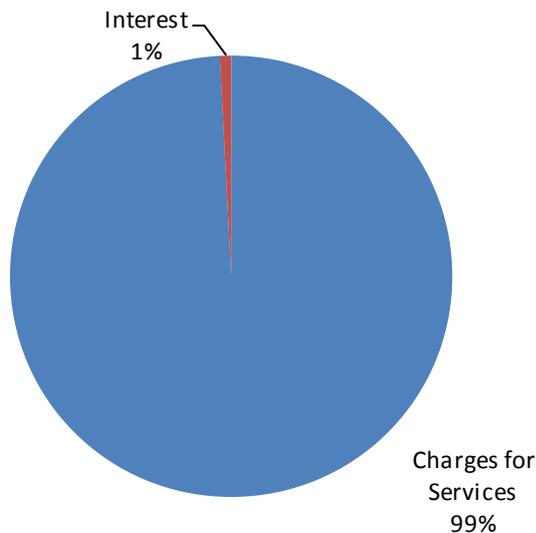
FY18 ADOPTED BUDGET

\$ 15,867,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 3,189,100	4,253,000	3,444,600	4,325,300	4,167,200
Commodities and Services	4,378,800	6,219,700	6,499,100	6,247,500	6,247,500
Capital Outlay	146,700	225,000	470,000	125,000	125,000
Debt Service	581,600	573,300	573,300	513,100	513,100
Support to Capital Projects	3,940,000	550,000	550,000	-	4,815,000
Total Expenses	12,236,200	11,821,000	11,537,000	11,210,900	15,867,800
FUNDING SOURCES:					
Charges for Services	11,282,600	11,507,200	11,093,000	12,107,500	11,944,400
Interest	131,700	98,700	98,700	98,700	98,500
Support from Capital Projects	-	-	-	-	-
Total Funding Sources	11,414,300	11,605,900	11,191,700	12,206,200	12,042,900
FUND BALANCE:					
Beginning Available Fund Balance	9,183,100	8,361,200	8,361,200	8,015,900	8,015,900
Increase (decrease) in Fund Balance	(821,900)	(215,100)	(345,300)	995,300	(3,824,900)
End of Period Fund Balance	\$ 8,361,200	8,146,100	8,015,900	9,011,200	4,191,000
STAFFING	35.34	36.90	36.90	36.90	36.90

WASTEWATER

BUDGET HIGHLIGHT

The Wastewater FY18 Adopted Budget is an increase of \$4,656,900 (41.5%) over the FY18 Approved Budget.

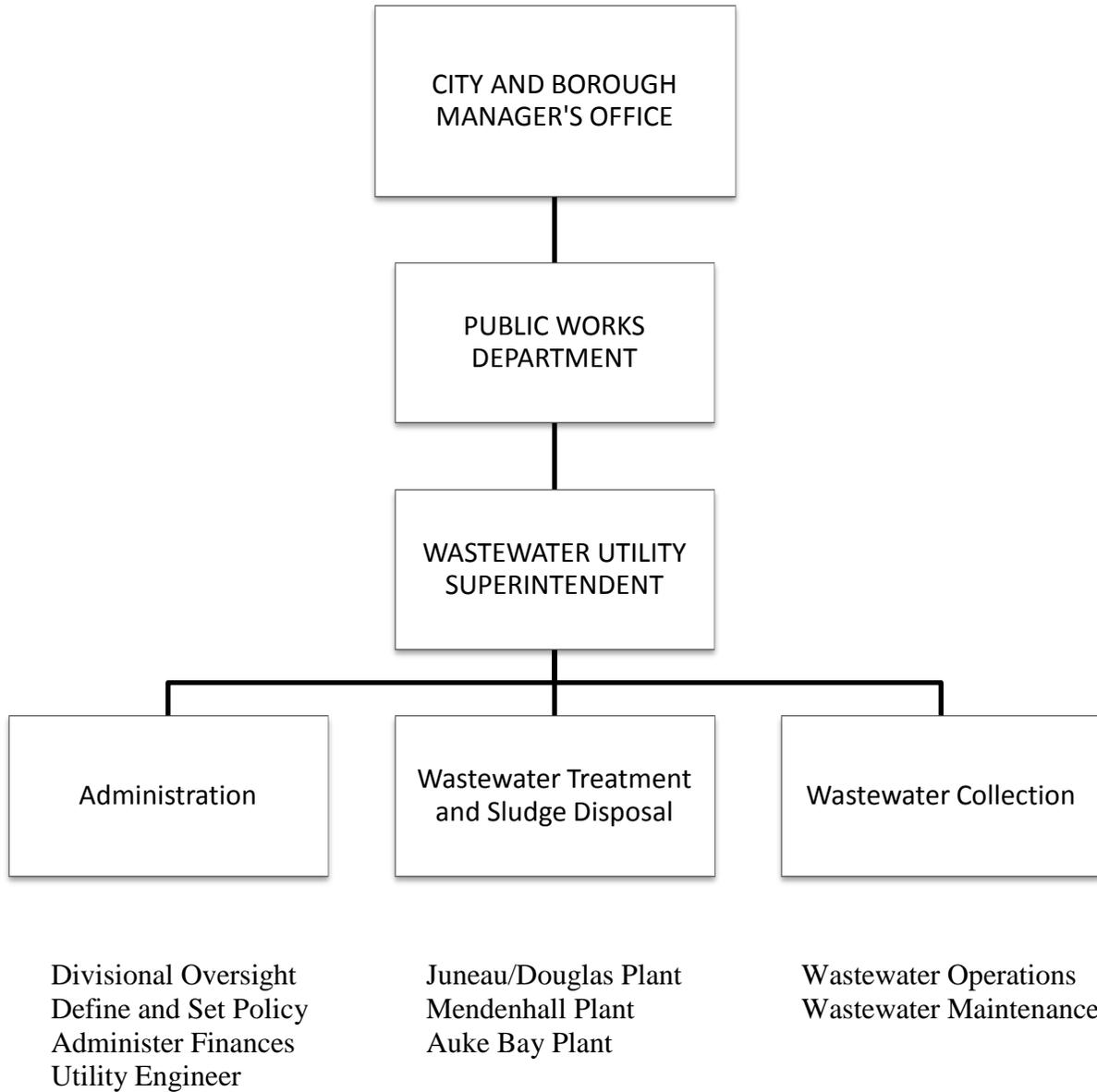
The significant budgetary changes include:

FY18 Adopted Budget

- Personnel Services decreased by \$158,100 (3.7%) due to an increase in positional vacancies during the year.
- Support to Capital Projects increased by \$4,815,000 (100.0%) due to additional funding needed for various capital projects throughout the year.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



WATER

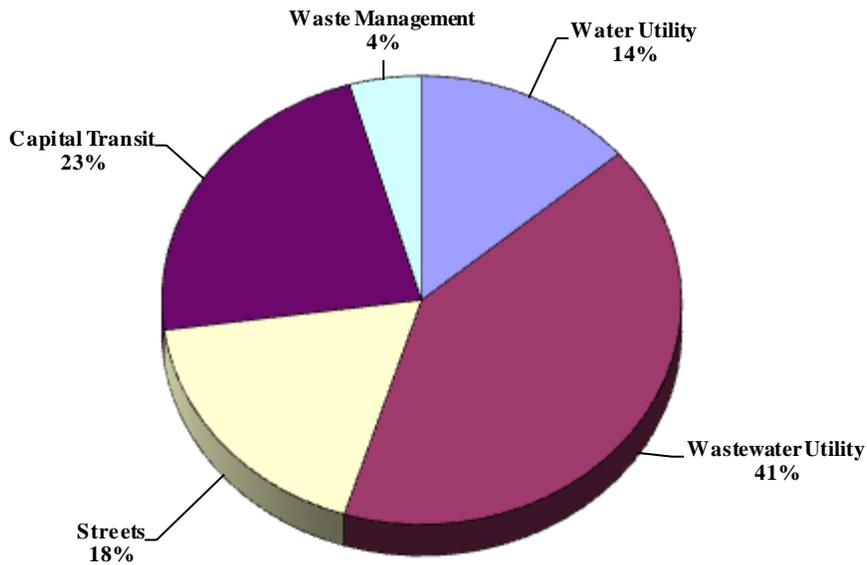
MISSION STATEMENT

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.

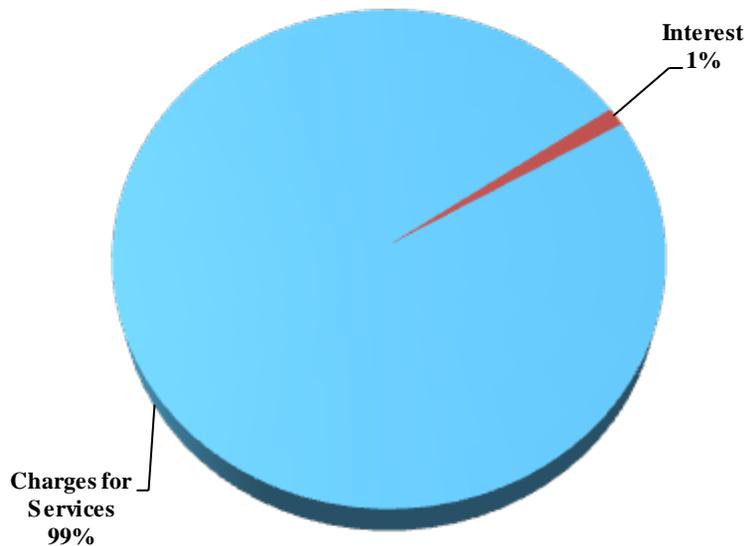
FY18 ADOPTED BUDGET

\$ 6,539,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,407,700	1,568,000	1,304,900	1,619,700	1,618,200
Commodities and Services	1,223,600	1,447,600	1,521,900	1,457,600	1,459,100
Capital Outlay	13,400	477,500	410,000	507,500	507,500
Debt Service	174,500	174,300	174,300	454,700	454,700
Support to Capital Projects	1,330,000	890,000	890,000	-	2,500,000
Total Expenses	4,149,200	4,557,400	4,301,100	4,039,500	6,539,500
FUNDING SOURCES:					
Charges for Services	4,870,900	4,970,100	4,909,100	5,305,100	5,215,100
Interest	81,800	59,600	59,300	59,600	59,600
Total Funding Sources	4,952,700	5,029,700	4,968,400	5,364,700	5,274,700
FUND BALANCE:					
Beginning Available Fund Balance	4,941,500	5,745,000	5,745,000	6,412,300	6,412,300
Increase (decrease) in Fund Balance	803,500	472,300	667,300	1,325,200	(1,264,800)
End of Period Fund Balance	\$ 5,745,000	6,217,300	6,412,300	7,737,500	5,147,500
STAFFING	14.66	14.15	14.15	14.15	14.15

BUDGET HIGHLIGHT

The Water Department's FY18 Adopted Budget is an increase of \$2,500,000 (61.9%) over the FY18 Approved Budget.

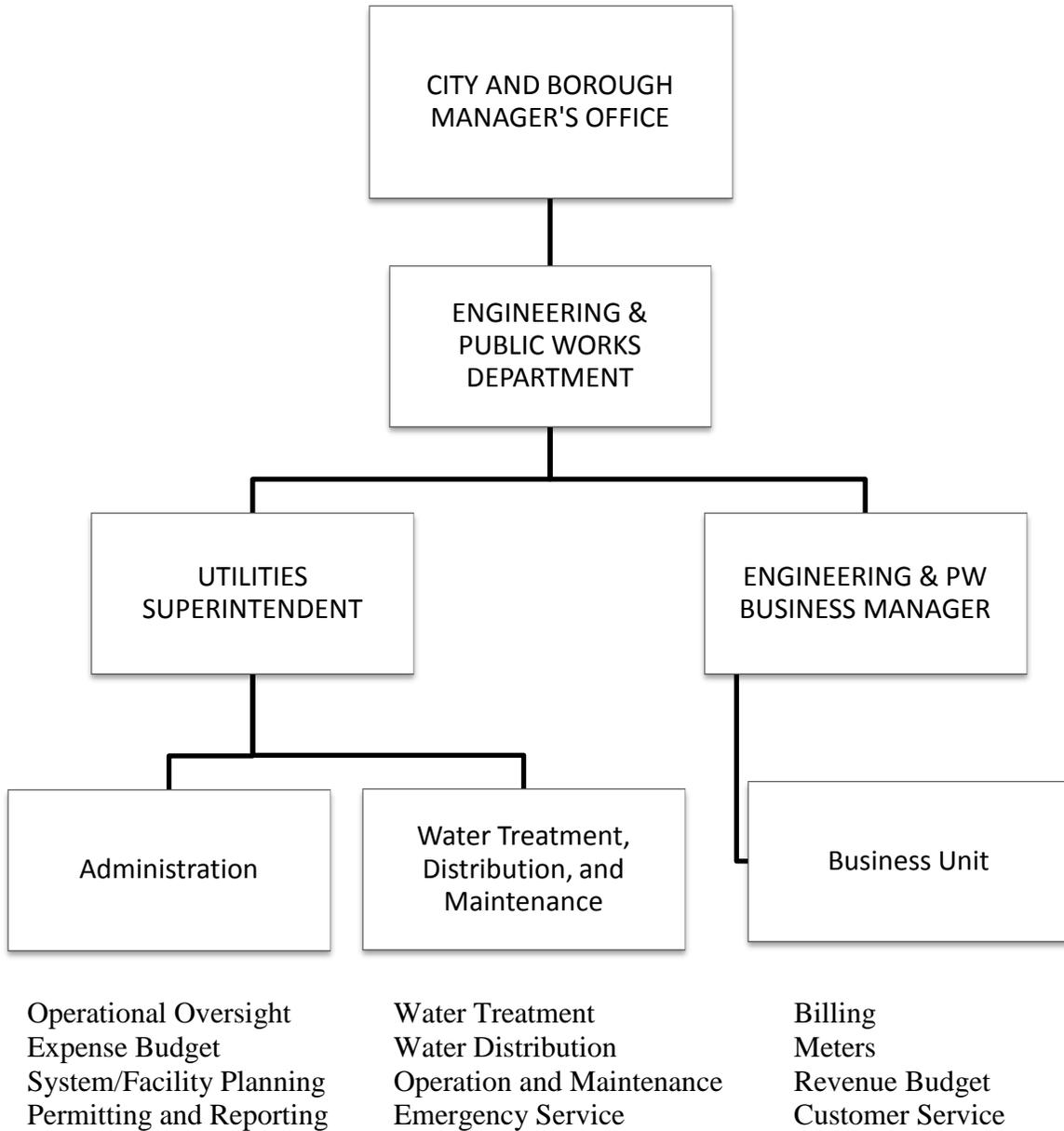
The significant budgetary changes include:

FY18 Adopted Budget

- Support to Capital Projects increased by \$2,500,000 (100%) due to additional funding needed for various capital projects throughout the year.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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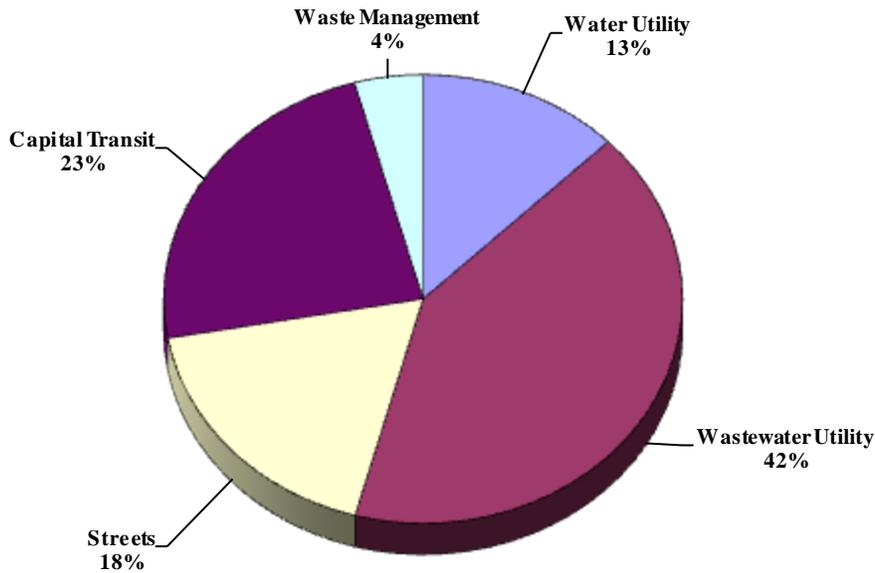
PUBLIC WORKS FLEET MAINTENANCE

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.

FY18 ADOPTED BUDGET **\$ 2,142,400**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 641,400	699,400	645,300	706,500	706,700
Commodities and Services	826,900	1,515,300	1,274,300	1,517,700	1,435,700
Total Expenses	1,468,300	2,214,700	1,919,600	2,224,200	2,142,400
FUNDING SOURCES:					
Intragovernmental User Fees	1,722,500	2,217,600	1,984,000	2,224,900	2,197,000
Total Funding Sources	1,722,500	2,217,600	1,984,000	2,224,900	2,197,000
FUND BALANCE:					
Beginning Available Fund Balance	17,000	271,200	271,200	335,600	335,600
Increase (decrease) in Fund Balance	254,200	2,900	64,400	700	54,600
End of Period Fund Balance	\$ 271,200	274,100	335,600	336,300	390,200
STAFFING	6.20	6.25	6.25	6.25	6.25

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

BUDGET HIGHLIGHT

The Public Works Fleet Maintenance Department's FY18 Adopted Budget is a decrease of \$81,800 (3.7%) from the FY18 Approved Budget.

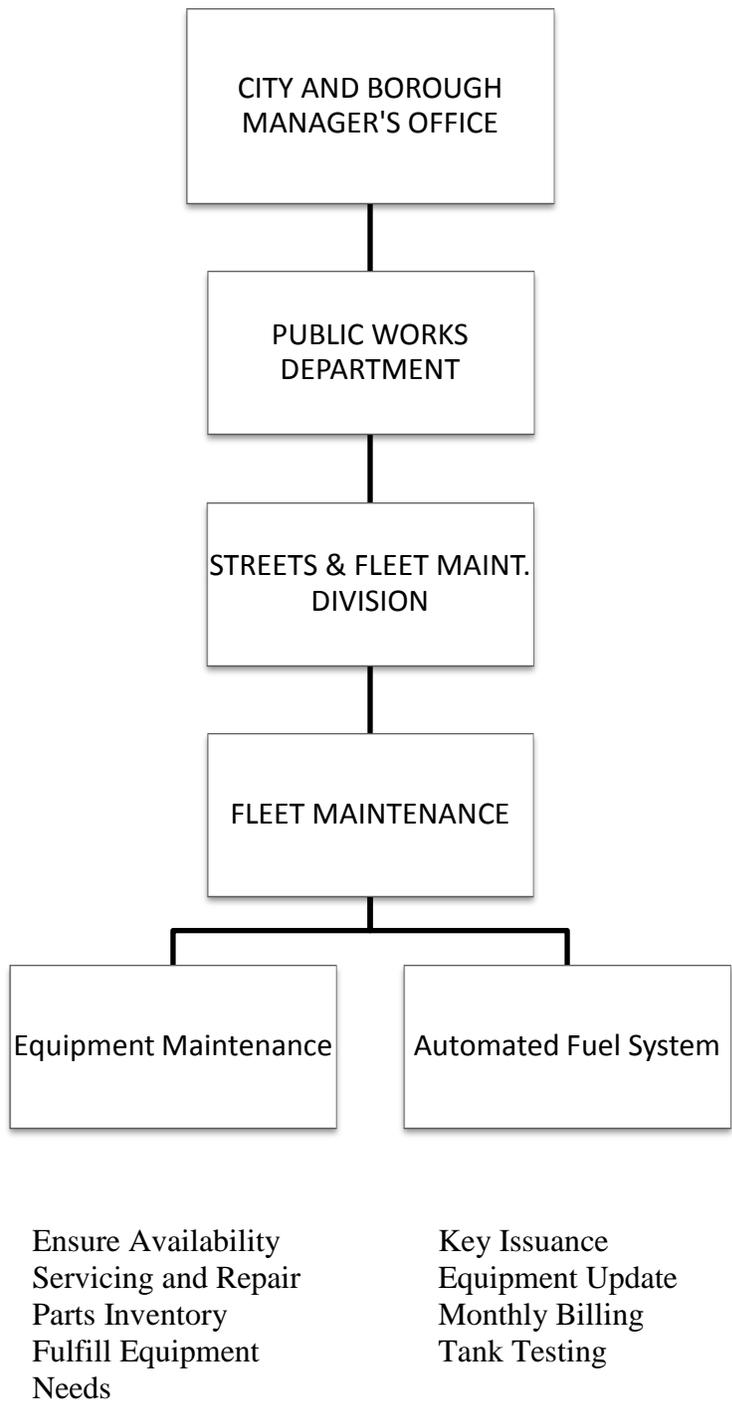
The significant budgetary changes include:

FY18 Adopted Budget

- Commodities and Services decreased \$82,000 (5.4%) due to a decrease in fuel costs in the fuel program of \$99,000 and an increase in inventory costs in the operations maintenance program of \$13,000.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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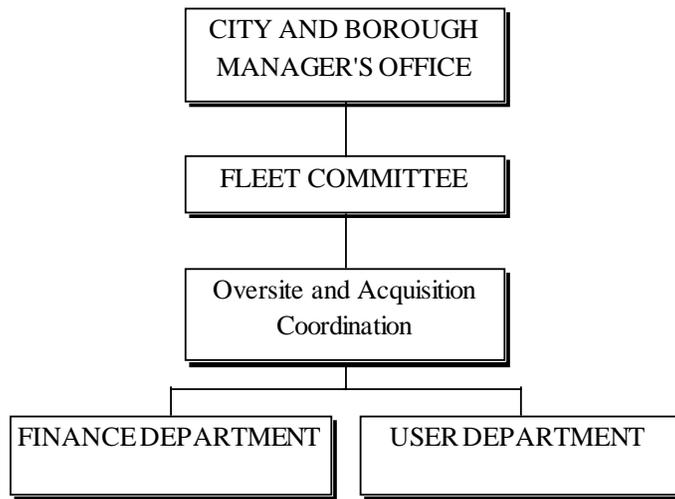
EQUIPMENT ACQUISITION FUND

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.

FY18 ADOPTED BUDGET **\$ 3,750,500**

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Interdepartmental Charges	\$ 49,800	71,800	71,800	71,800	71,800
Commodities and Services	51,800	-	8,900	-	-
Capital Outlay	3,004,400	1,962,800	1,842,200	3,011,600	3,678,700
Total Expenses	3,106,000	2,034,600	1,922,900	3,083,400	3,750,500
FUNDING SOURCES:					
Contributions from departments	2,317,900	2,149,800	2,149,800	2,176,700	2,249,700
Interest Income	76,500	52,000	52,000	52,000	52,000
State Grant	1,519,100	-	16,800	-	-
Gain (Loss) on Equipment Sales	103,240	25,000	75,000	25,000	50,000
Total Funding Sources	4,016,740	2,226,800	2,293,600	2,253,700	2,351,700
FUND BALANCE:					
Beginning Available Fund Balance	4,601,360	5,512,100	5,512,100	5,882,800	5,882,800
Increase (decrease) in Fund Balance	910,740	192,200	370,700	(829,700)	(1,398,800)
End of Period Fund Balance	\$ 5,512,100	5,704,300	5,882,800	5,053,100	4,484,000

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 FY18 Adopted Budget is an increase of \$667,100 (21.6%) from the FY18 Approved Budget.

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

RISK MANAGEMENT

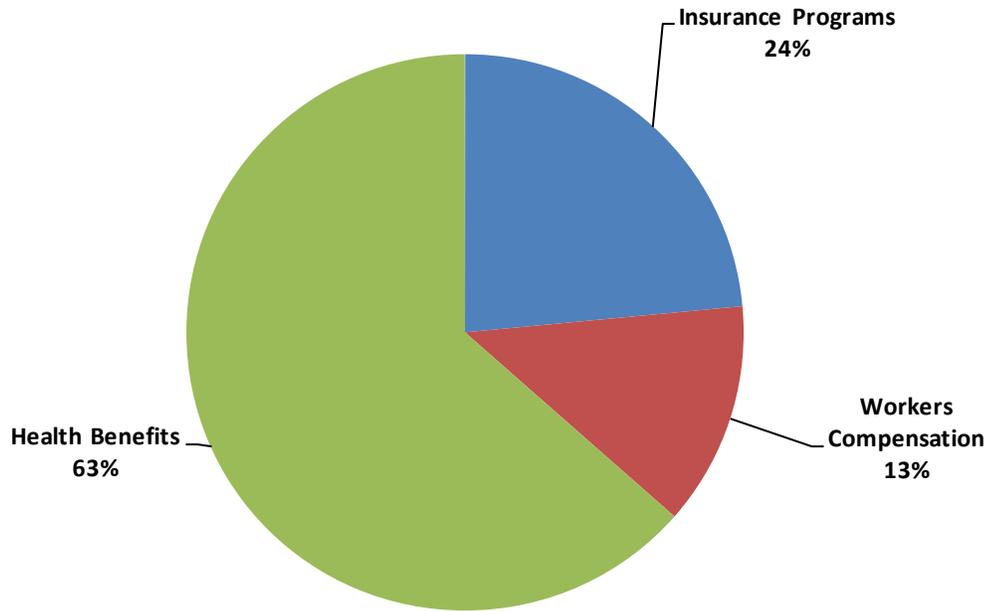
MISSION STATEMENT

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

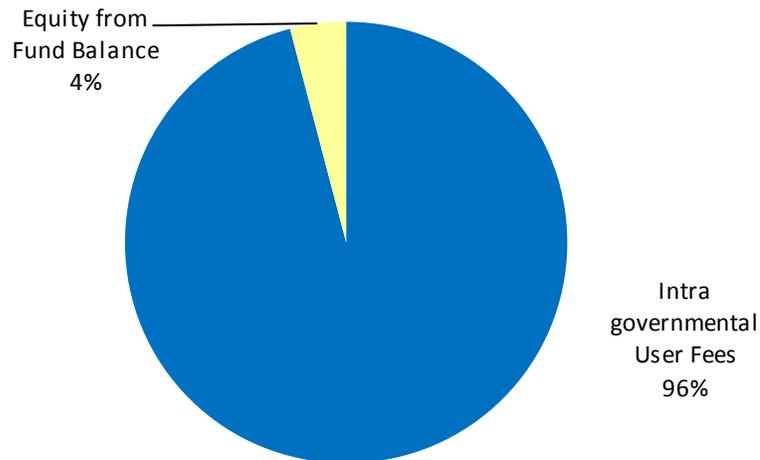
FY18 ADOPTED BUDGET

\$ 22,969,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 610,200	626,700	644,300	636,700	636,100
Commodities and Services	20,227,200	21,797,600	21,862,700	22,082,700	22,333,300
Total Expenses	20,837,400	22,424,300	22,507,000	22,719,400	22,969,400
FUNDING SOURCES:					
Intragovernmental User Fees	20,163,300	20,677,100	22,028,600	20,684,900	22,033,900
Sales	600	-	-	-	-
Total Funding Sources	20,163,900	20,677,100	22,028,600	20,684,900	22,033,900
FUND BALANCE:					
Beginning Available Fund Balance	8,869,100	8,195,600	8,195,600	7,717,200	7,717,200
Increase (decrease) in Fund Balance	(673,500)	(1,747,200)	(478,400)	(2,034,500)	(935,500)
 End of Period Fund Balance	 \$ 8,195,600	 6,448,400	 7,717,200	 5,682,700	 6,781,700
 STAFFING	 5.70	 5.70	 5.70	 5.70	 5.70

BUDGET HIGHLIGHT

The Risk Management Department's FY18 Adopted Budget is an increase of \$250,600 (1.1%) from the FY18 Approved Budget.

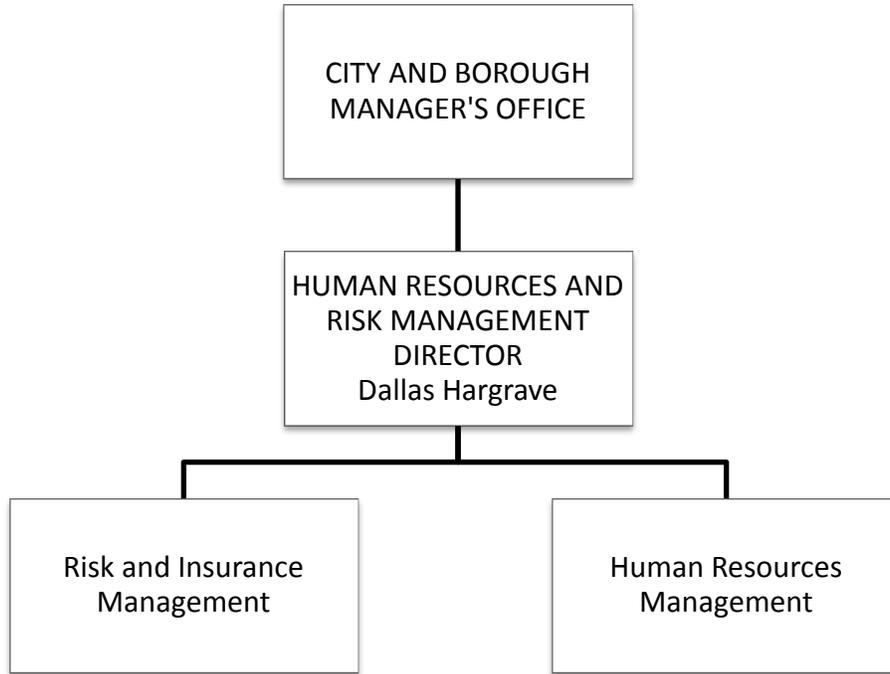
The significant budgetary changes include:

FY18 Adopted Budget

- Commodities and Services increased by \$250,600 (1.1%) due to projected increases in costs associated with the Health Insurance program of \$260,000 related to contractual services, broker and adjusting fee and insurance premiums.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



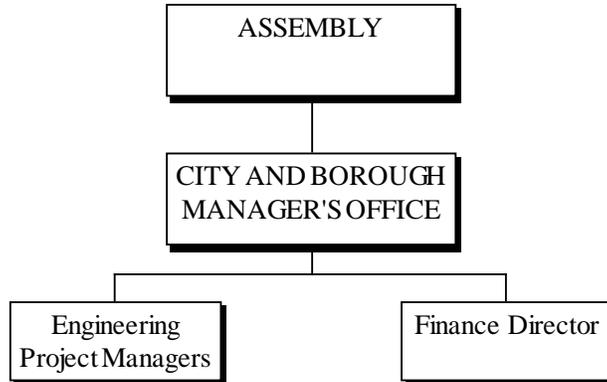
Safety and Loss Control
Claims Management
Health Benefits, Group Life, and
Wellness
Employment Security
Administrative Support

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.



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

SPECIAL ASSESSMENTS

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Debt Service:					
#88 W Valley Sewer III	27,400	16,300	16,300	16,100	16,100
#91 N Douglas Sewer V	19,100	18,800	18,800	18,600	18,600
#95 N Douglas Sewer	33,300	32,900	32,900	32,500	32,500
#96 Auke Bay Sewer	1,200	1,500	1,500	1,500	1,500
#98 W Valley Sewer I & II	120,900	54,600	54,600	54,000	54,000
Support to General Fund	172,000	287,800	173,100	290,400	288,800
Total Expenditures	373,900	411,900	297,200	413,100	411,500
FUNDING SOURCES:					
Assessment Payments	9,100	112,800	120,500	112,800	112,800
Square Foot Add-on Fees	167,800	281,300	167,100	285,200	283,600
Penalties and Interest	28,300	23,800	24,200	20,700	20,700
Support from General Fund	-	-	-	-	-
Total Funding Sources	\$ 205,200	417,900	311,800	418,700	417,100
FUND BALANCE					
Beginning Fund Balance	\$ 1,359,200	1,190,500	1,190,500	1,196,500	1,205,100
Increase (Decrease)	(168,700)	6,000	14,600	5,600	5,600
End of Period Fund Balance	\$ 1,190,500	1,196,500	1,205,100	1,202,100	1,210,700

SPECIAL ASSESSMENT FUNDS – L.I.D.

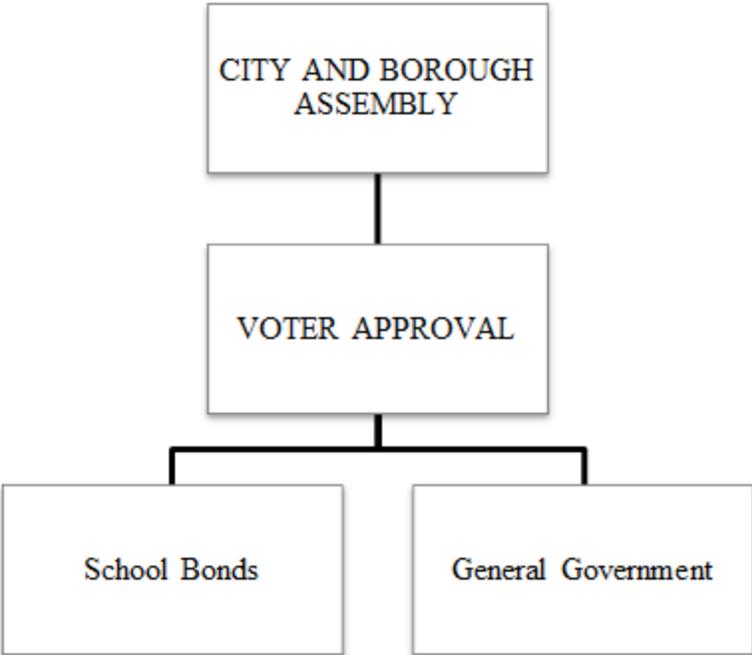
ASSESSMENT REVENUE

	FY17 Projected		FY18 Approved		FY18 Adopted	
	Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	-	-	3,000	600	3,000	600
#61 Hughes Way	2,500	200	2,500	600	2,500	600
#92 Greenwood Ave Paving	19,700	3,800	14,700	900	14,700	900
#91 N Douglas Sewer V	-	14,400	15,700	1,900	15,700	1,900
#94 W 9th St Paving	8,000	2,400	8,000	1,200	8,000	1,200
#95 N Douglas Sewer	25,500	5,200	26,400	2,700	26,400	2,700
#96 Auke Bay Sewer	-	-	400	-	400	-
#98 W Valley Sewer I & II	55,000	11,500	29,900	9,000	29,900	9,000
#130 W Valley Sewer III	27,100	3,600	8,000	2,400	8,000	2,400
#101 Fee in Lieu Parking Program	-	-	4,200	1,400	4,200	1,400
Totals	137,800	41,100	112,800	20,700	112,800	20,700
FEES:						
Water & Sewer Connect Add-On	167,100	-	285,200	-	283,600	-
Totals	\$ 167,100	\$ -	\$ 285,200	\$ -	\$ 283,600	\$ -

NOTES

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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



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 FY18 (calendar year 2017) projected area wide assessment is \$4.826 billion. Therefore, bond indebtedness should not exceed \$241.3 million. As of June 30, 2016 the G.O. debt is \$99.0 million with an additional \$87.4 million in revenue bonds and loans. Of the G.O. amount, \$49.8 million qualifies for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). If the State fully funds the reimbursement program, the CBJ would be obligated to pay \$49.8 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. We are projecting to receive \$10.9 million in FY18 in State School Construction Bond Debt Reimbursement Program payments.

Budgeting and Accounting for Debt Service

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

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

The total debt service amounts shown 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.

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
GO Debt Service Fund:					
School Improvement Bonds	\$ 17,260,300	17,051,600	17,037,600	15,251,200	15,009,200
Building Bonds	5,924,300	6,154,000	6,019,300	6,734,900	6,312,500
Leases	302,600	56,300	56,300	56,300	56,300
Bond Interest Rebate	-	505,100	505,100	-	-
Bond Issuance Costs	30,000	89,000	30,000	-	-
Maintenance Fees	70,700	5,700	5,600	5,700	4,900
	<u>23,587,900</u>	<u>23,861,700</u>	<u>23,653,900</u>	<u>22,048,100</u>	<u>21,382,900</u>
Enterprise Funds:					
Harbors	681,200	718,400	718,400	715,700	715,700
Wastewater	581,600	573,300	573,300	513,100	513,100
Water	174,500	174,300	174,300	454,700	454,700
Hospital	1,652,100	1,657,200	1,657,400	1,657,200	1,657,400
Total Enterprise Funds Debt	<u>3,089,400</u>	<u>3,123,200</u>	<u>3,123,400</u>	<u>3,340,700</u>	<u>3,340,900</u>
Total Debt Service Obligation	\$ <u>26,677,300</u>	<u>26,984,900</u>	<u>26,777,300</u>	<u>25,388,800</u>	<u>24,723,800</u>

Changes in Outstanding General Obligation Debt Service

The FY16 Total School Debt was \$17.3M. The FY17 projected school debt is \$17.0M a decrease of \$223K or 1.3% over FY16 and then decreases by \$2.0M to \$15.0M in FY18.

DEBT SERVICE FUND

COMPARATIVES

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	335,300	31,600	31,600	58,000	58,000
'06B School (\$44.06M)	3,761,900	4,080,700	3,697,900	4,083,000	-
'06C School (\$5.995M)	739,900	745,500	745,500	-	-
'08A School (\$27.4M of \$36.695M)	3,218,100	3,222,700	3,222,700	3,225,900	3,225,900
'08A School (\$9.295M of \$36.395M)	1,091,700	1,093,900	1,093,900	1,094,900	1,094,900
'08B School (\$2.805M)	290,500	289,600	289,600	283,100	283,100
'09 School (\$1.17M)	141,600	137,400	137,400	137,800	137,800
'10 School (\$6M)	739,300	739,000	739,000	729,700	729,700
'11 School (\$5.8M)	658,800	657,800	657,800	658,800	658,800
'12 I Refund '00B & '02 (\$5.685M)	1,319,100	1,091,600	1,091,600	-	-
'12 II Refund '03A (\$9.08M)	1,902,200	1,920,400	1,920,400	1,940,300	1,940,300
'12 III A Bay Sch (\$11.3M)	1,246,800	1,234,400	1,234,400	1,225,600	1,225,600
'12 III Adair/Ken Turf (\$1.19M)	131,300	130,000	130,000	129,000	129,000
'12 III A Bay Sch Heating (\$700K)	77,200	76,400	76,400	76,000	76,000
'13 III A Bay Sch (\$7.345M)	902,300	902,500	902,500	903,700	903,700
'15II GO 2005A Refund (\$3.39M)	704,300	698,100	698,100	705,400	705,400
'16-III/IV 2006B Refund (\$17.575M)	-	-	368,800	-	3,841,000
Total School Debt	17,260,300	17,051,600	17,037,600	15,251,200	15,009,200
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	18,100	37,600	37,600	61,100	61,100
'08C Pool (OTC) (\$662K)	31,100	43,600	43,600	37,000	37,000
'09 Pool (\$11.245M)	1,359,100	1,348,200	1,348,200	1,358,000	1,358,000
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	909,100	917,000	917,000	919,000	919,000
'13 I CIP (\$2.6M)	201,000	202,400	202,400	203,600	203,600
'14 II CIP (\$11.2M)	911,800	910,500	910,500	909,900	909,900
'14 I Seawalk CIP (\$6.055M)	403,200	403,800	403,800	407,800	407,800
'15 Port CIP (\$26.63M)	1,690,900	1,689,400	1,689,400	1,687,500	1,687,500
'16-III/IV CIP Go (\$2.635M)	-	201,500	66,800	751,000	328,600
Total Building Debt	5,924,300	6,154,000	6,019,300	6,734,900	6,312,500
Bond Maintenance Fees	70,700	5,700	5,600	5,700	4,900
Arbitrage Rebate	-	505,100	505,100	-	-
Bond Issuance Costs	30,000	89,000	30,000	-	-
Lease: '15 JPD Equip	28,800	28,800	28,800	28,800	28,800
Lease: '15 CCFR Equip	27,500	27,500	27,500	27,500	27,500
Lease: '09 PRISM Lease	246,300	-	-	-	-
Total Areawide Debt	\$ 23,587,900	23,861,700	23,653,900	22,048,100	21,382,900

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY16 Actuals	FY17		FY18	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUNDING SOURCES:					
Interest Income	226,900	4,000	4,100	-	-
Federal Subsidy	213,000	229,200	229,200	216,700	216,700
School Construction Reimb.	12,229,200	9,233,600	9,213,200	11,059,500	10,890,000
Property Tax	6,765,600	6,573,000	6,561,000	6,573,000	6,322,300
Support From:					
Sales Tax	2,375,900	2,319,600	2,319,600	2,755,000	2,755,000
Port Development Fund	2,094,100	2,093,200	2,093,200	2,095,300	2,095,300
Roaded Service Area	57,600	28,800	28,800	28,800	28,800
Fire Service Area	55,000	27,500	27,500	27,500	27,500
Capital Projects	-	-	-	-	-
General Fund Balance Tfr	-	2,786,000	2,786,000	-	-
Total Funding Sources	\$ 24,017,300	23,294,900	23,262,600	22,755,800	22,335,600
FUND BALANCES					
Beginning Reserve Balance	2,118,100	2,118,100	2,118,100	2,118,100	2,118,100
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,118,100	2,118,100	2,118,100	2,118,100	2,118,100
Beginning Available Balance	3,149,500	3,578,900	3,578,900	3,187,600	3,187,600
Increase (Decrease) in Available	429,400	(566,800)	(391,300)	707,700	952,700
End of Period Available	\$ 3,578,900	3,012,100	3,187,600	3,895,300	4,140,300
Beginning Fund Balance Total:	5,267,600	5,697,000	5,697,000	5,305,700	5,305,700
Ending Fund Balance Total:	5,697,000	5,130,200	5,305,700	6,013,400	6,258,400

NOTES

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DEFINITIONS OF FUNDS

Governmental Funds

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

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities 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. 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.
- Engineering Department - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation, Facility Maintenance - This function is a component of the Parks and Recreation Department and provides for general building maintenance to the CBJ user departments and parks and landscape maintenance. Propriety funds are charged for services provided to them.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.

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.

Fiduciary Funds

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

GLOSSARY

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

GLOSSARY

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

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

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

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

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

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

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

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

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

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

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

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

Major Funds

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

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

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

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

GLOSSARY

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

GLOSSARY

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

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