



Biennial Budget

Adopted Fiscal Year 2020

Year 2 of the FY19/20 Biennial Budget

Adopted June 3, 2019



BIENNIAL BUDGET
FISCAL YEAR 2020
YEAR 2 OF THE FY19/FY20 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Loren Jones, *Chair*
Assembly Finance Committee

Maria Gladziszewski
Assembly Member

Mary Becker
Assembly Member

Rob Edwardson
Assembly Member

Carole Triem
Assembly Member

Alicia Hughes-Skandijs
Assembly Member

Wade Bryson
Assembly Member

Michelle Bonnet Hale
Assembly Member

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

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VICINITY MAP

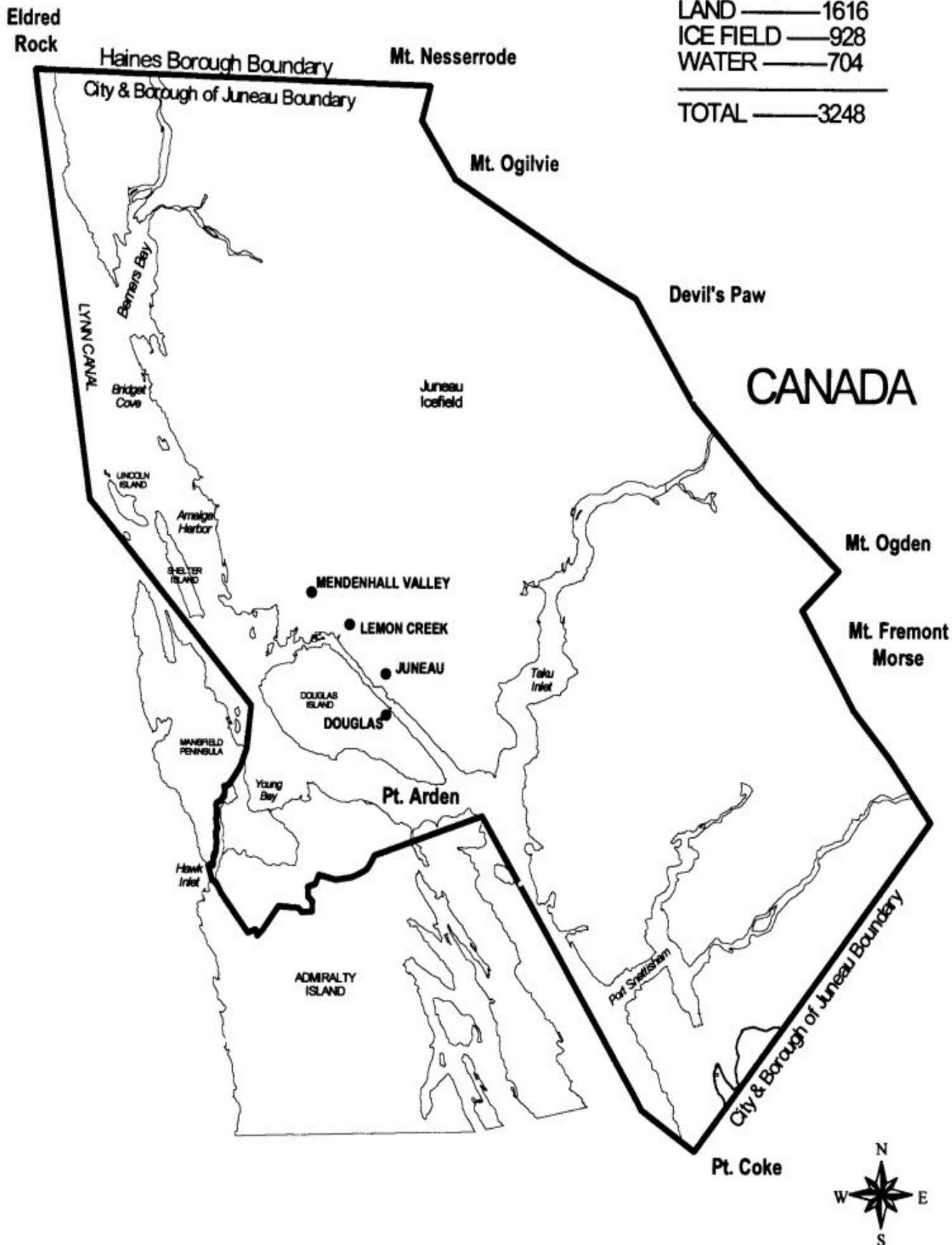
Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248



MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Maria
Gladziszewski
Deputy Mayor
Areawide
Assembly Member



Carole Triem
Areawide
Assembly Member



Mary Becker
District 1
Assembly Member



**Alicia Hughes-
Skandijs**
District 1
Assembly Member



Loren Jones
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Rob
Edwardson
District 2
Assembly Member



Michelle
Bonnet Hale
District 2
Assembly Member

FINANCE DEPARTMENT CONTACTS

Even though the budget is submitted to the Mayor and Assembly by the Manager in April, the preparation begins months prior, with projections of City funding sources, reserves, revenues and expenditures. It continues 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 / Jeff Rogers
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

Tiara Ward
Accountant

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

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

If you have any questions related to the FY20 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

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

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

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

General Governmental Function:

Major Funds

General Fund

Functions within the General Fund:

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

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets
- Capital Transit

Sales Tax

Nonmajor Funds

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

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

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

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

Nonmajor Fund

- Waste Management

Capital Project:

Major Funds

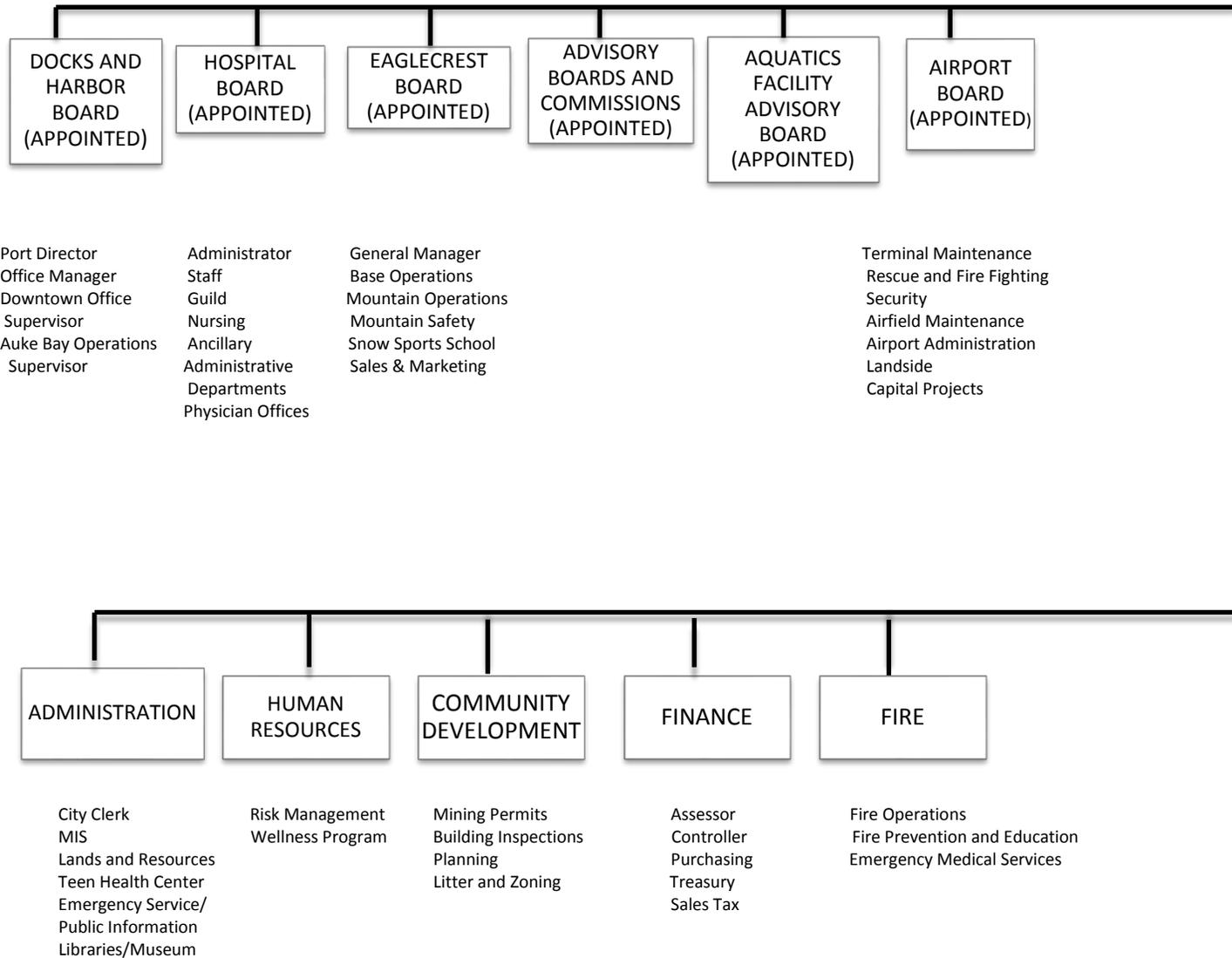
- Capital Projects

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

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

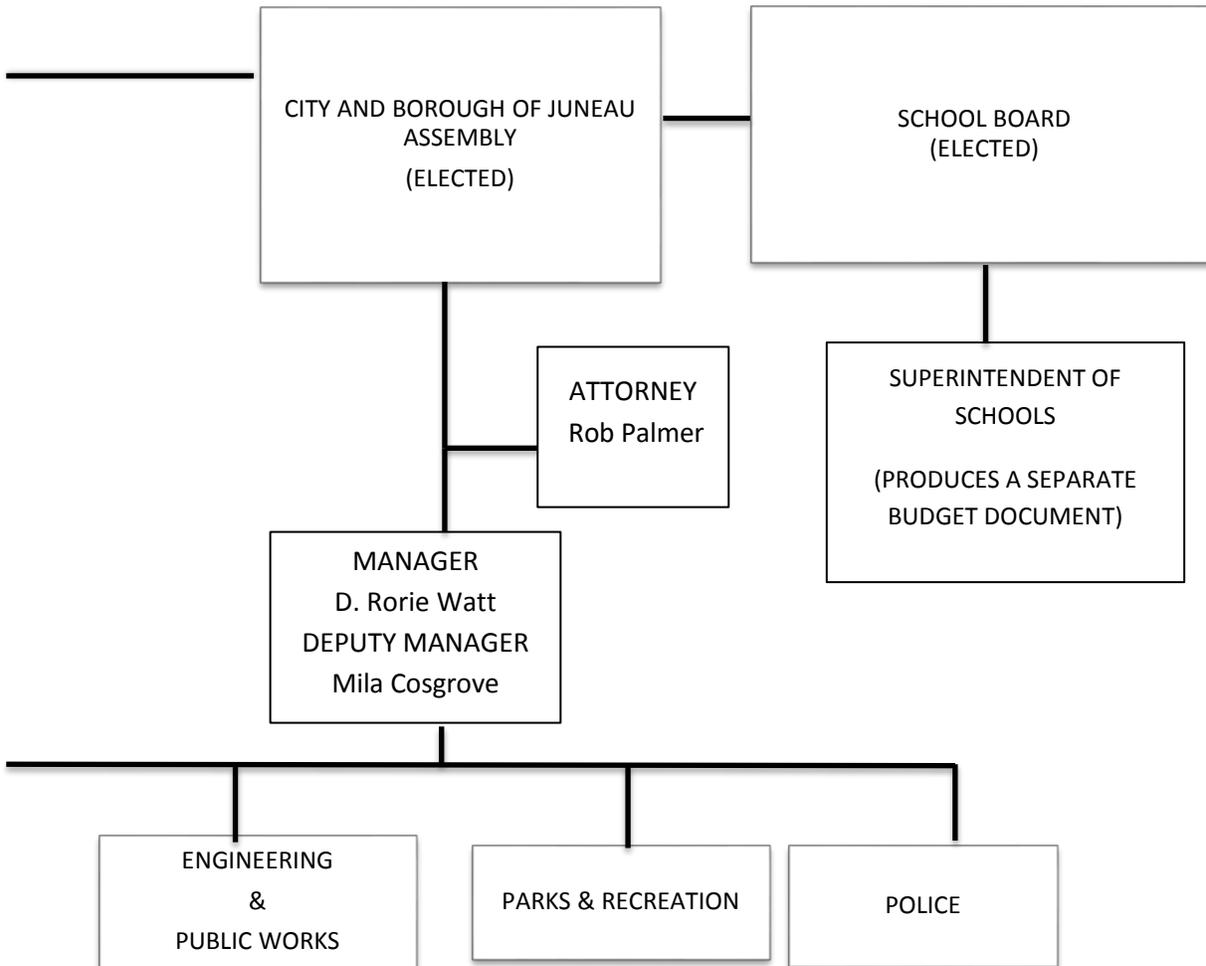
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

hierarchical structure of the administration.



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

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

Patrol
Dispatching
Parking Control
Records
Metro
Community Work Service Program
Investigation

NOTES

This page has been left for notes.

COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population.....	32,269

Employment and Economy

Private sector employment.....	10,928
Public sector employment.....	6,780
Unemployment	4.7%

Gross Business Sales by category (in thousands of dollars) \$ 2.60 billion

Real estate.....	\$ 95,013
Contractors.....	\$ 273,247
Liquor and restaurant.....	\$ 147,138
Retail sales – general	\$ 195,639
Foods.....	\$ 202,232
Transportation and freight	\$ 251,524
Professional services.....	\$ 310,930
Retail sales – specialized	\$ 205,019
Automotive	\$ 78,479
Other	\$ 843,650

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

HECLA Greens Creek Mining	\$ 214,803
Coeur Alaska	\$ 155,194
Alaska Electric Light & Power.....	\$ 110,052
Fred Meyer of Alaska Inc.	\$ 37,250
Juneau I LLC	\$ 19,321
Glacier Village Supermarket Inc.	\$ 18,306
O Jacobsen Drive Juneau LLC	\$ 16,995
ACS.....	\$ 15,561
Safeway Inc.	\$ 14,854
Franklin Dock Enterprises	\$ 14,173

Major Employers (top ten by number of employees):

State of Alaska.....	3,746
Federal Government	699
Juneau School District	685
City and Borough of Juneau	592
Bartlett Regional Hospital	486
University of Alaska Southeast.....	n/a
Reach Inc.	n/a
Fred Meyers Stores Inc.	n/a
Southeast Alaska Regional Health Consortium	n/a

Airport

Major airline landings	5,409
Major airline passengers enplaning	333,187

Streets

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

COMMUNITY PROFILE

Water Services

Consumers.....	9,705
Miles of water mains.....	180
Fire hydrants.....	1,450
Wells.....	7
Reservoirs.....	9
Pump stations.....	9

Wastewater Services

Consumers.....	8,650
Miles of sanitary sewer.....	150
Lift stations.....	45
Wastewater treatment plants.....	3
Average yearly gallons treated.....	1,008 million

Fire Protection

Stations.....	5
Volunteer firefighters.....	49
Number of fire alarms.....	1,656

Police Protection

Stations.....	1
Reported violent crimes.....	2,244

Parks, Recreation, and Culture

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

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2018.

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

NOTES

This page has been left for notes.

USER'S GUIDE

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

Overview

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

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

Financial Summaries

This section contains the following comparative schedules for FY18 Actuals, FY19 Amended Budget, FY19 Projected Actuals, FY20 Approved Budget and FY20 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 –FY20.

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 FY20.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

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

Definition of Funds

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

Glossary

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

NOTES

This page has been left for notes.

CITY MANAGER'S BUDGET MESSAGE



July 2, 2019

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to present the FY20 Adopted Operating and Capital Budgets, which has been thoroughly reviewed and adopted by the Assembly. The initial FY20 budget completed during the FY19-20 cycle has been revised to reflect recurring service and program changes approved by assembly. Cost increases from contract negotiations are near complete and their impact is known, though not yet reflected in this budget. This adopted budget does not account for the extent of impacts to CBJ's budget/economy from changes in the State of Alaska Budget, which remain in flux as the Legislature is calling itself together to consider overriding vetoes.

After several years of cautious estimates, we now project property and sales tax revenues to grow on pace with inflation (1-2%). This results from further growth tourism and strength/stability in mining which helps offset minor declines in other areas. Rising revenues continues to accommodate some of the growth in expenditures, but a draw on general government fund balance is also required. There continues to be significant risk of economic contraction in the next several years from reckless reductions to state funded programs.

COMBINED BUDGET SUMMARY

The overall citywide combined proposed FY20 expenditure budget of \$357 million is up \$3.7 million (1.0%) from the FY19 Amended budget. The total revenue projection is \$351 million, up \$9.7 million (2.8%). There is a "net" draw against all fund balances of \$6.7 million. The significant draws are \$2 million from Enterprise funds (for CIPs), \$3 million for Internal Service funds and \$2 million for General Government Operations.

The combined FY20 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 \$357 million. Budgeted revenues total \$351 million with a "net" \$6.7 million drawn from fund balance accounts.

The status of the major budget components and major variances between the FY19 Amended and FY20 Adopted budgets are highlighted below.

CITY MANAGER'S BUDGET MESSAGE

GENERAL GOVERNMENT OPERATIONS

The general government (GG) operating budget expenditures for GG departments and local school funding is \$106 million, an increase of \$1.5 million from the FY19 budget. There is a significant difference in the amount of recurring costs included in the budget. The proposed budget includes increases of \$2.5 million in GG department expenditure authority and \$.9 million reduction in community grants (Housing First). The cost increases are necessary to meet emergency service needs, school district Pre-K programs, wage increases for all employees and cover the impacts of inflation for commodities and contract provisions. Projected revenues to be collected and transferred-in total \$104 million, up \$2.6 million (2.6%).

To balance the general government (GG) portion of the budget, the Assembly approved a draw on fund balance of \$2.4 million.

SCHOOL DISTRICT

Overall FY20 adopted expenditures are \$87.2 million, essentially unchanged from the FY19 Amended budget. The budget draws \$0.9 million from JSD fund balance in FY20.

ENTERPRISE FUNDS

The Assembly reviewed and adopted an updated budget proposal from each of the Enterprise Fund activities. Significant FY20 budget changes are as follows:

- Hospital's budget approves \$102 million in operating expenses and \$4 million in transfer to CIPs. Budget is expect to contribute \$0.9 million to fund balance.
- Airport proposed operating expenditures are \$8.7 million, an increase of \$1.1 million. Operating revenues are \$8.5 million with \$0.2 million coming from fund balance.
- Docks & Harbors authorized expenditures total \$6.1 million. Operating revenues are \$6.7 million with \$0.6 million deposited into their fund balances.
- Water, Wastewater, and Waste Management funds authorized expenditures total \$24.4, including \$7.2 million in transfers to CIPs. Operating revenues are \$20.9 million with \$3.6 million draw from their fund balances.

CAPITAL IMPROVEMENT PROJECTS

FY20 capital improvement project (CIP) funding is initially authorized as \$37.4 million. The initial budget numbers do not include potential state, federal and certain enterprise fund appropriations that have not been committed to yet. These programs are expected to have supplemental appropriations once the funding has been confirmed. CBJ typically spends between \$50 and \$75 million on capital projects annually.

OPERATIONAL AND DEBT SERVICE MILL LEVIES

The FY20 operating mill rate is 9.46 mills, an increase of 0.1 mill from FY19. The FY20 debt service mill rate is 1.2 mills, a decrease of 0.1 mill from FY19. Together, the combined FY20 mill rate is 10.66, unchanged from FY19.

The total FY20 General Obligation (GO) debt service expenditure authorization is \$16.7 million with \$9.5 million for school CIP bonds. The state was expected to fund \$7.8 million of school bond debt service. As of this writing, the Governor has vetoed half of that amount leaving roughly \$3.9 million of school bond debt to be funded locally—this is not yet reflected in the FY20 budget or debt service mill rate.

CITY MANAGER'S BUDGET MESSAGE

SUMMARY

Overall, CBJ is in a strong and stable financial position. The major uncertainty is how much the Governor's enacted budget reductions impact CBJ. Reductions to the state budget have some direct impacts, such as school bond debt reimbursement, which must be paid locally through an increase to the debt service mill rate and/or the depletion of savings. The state budget also has a myriad of indirect impacts on the community of Juneau including reductions to Medicaid, housing/homelessness programs, senior benefit payments, and the Alaska Marine Highway System. The operational impact of the Governor's \$130 million cut to the University is not yet known, but the Juneau campus is very likely to have less staff and fewer students, which may have significant negative impact on Juneau's economy.

CBJ's adopted budget sustains our investment in emergency services (police and fire) and funds numerous community priorities endorsed by the assembly. Fortunately, rising local revenues accommodate some expenditure growth. However, including all known factors, this budget will spend \$4.4 million from savings, including \$1.5 million for tentatively agreed upon labor contracts, \$1.5 million for senior housing land, and \$1.4 million for the growth of other operating costs.

At the end of FY20 we project approximately \$13 million in general government available fund balance. With the impact of the labor contracts and planning for modest revenue growth, the FY21 and FY22 budgets will both spend through additional savings. By the end of FY22, the general fund balance will be drawn down to a level that can no longer accommodate further draws. Hence, it is important that CBJ engage in prioritization efforts that carefully weigh current and planned expenditures with all available revenue options. A similar effort was successfully undertaken in 2014 and 2015 where specific actions were taken to reduce the budget and increase recurring revenues.

I appreciate the hard work put in by the Assembly and CBJ staff to finalize this year's budget. It demonstrates Juneau's leadership as a responsive and responsible government that delivers high-quality government services with revenue raised fairly and responsibly. This budget should stand as a model for others to follow, including our colleagues in the Capitol.

Respectfully,



Duncan Rorie Watt
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between 1: the FY20 Adopted and FY19 Amended (original Approved budget plus supplemental appropriations) Budgets and 2: FY20 Adopted and FY20 Approved Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight”.

	FY19	FY20		FY19 to FY20	FY20 App to FY20
	Amended	Approved	Adopted	Adpt inc (dec)	Adpt inc (dec)
Revenue:					
State Support (<i>Note 1</i>)	66,474,900	63,477,800	64,809,700	(1,665,200)	1,331,900
Federal Support (<i>Note 2</i>)	9,386,900	8,477,600	10,351,600	964,700	1,874,000
Taxes (<i>Note 3</i>)	102,686,800	102,678,800	106,794,000	4,107,200	4,115,200
Charges for Services (<i>Note 4</i>)	136,663,200	139,664,300	139,584,200	2,921,000	(80,100)
Licenses, Permits, Fees (<i>Note 5</i>)	14,831,700	15,206,900	16,417,000	1,585,300	1,210,100
Fines and Forfeitures	306,000	306,100	318,700	12,700	12,600
Rentals and Leases	4,532,900	4,854,600	4,664,800	131,900	(189,800)
Investment & Interest Income (<i>Note 6</i>)	2,948,400	2,977,900	4,506,500	1,558,100	1,528,600
Sales	678,800	756,600	734,500	55,700	(22,100)
Donations	193,500	178,500	163,600	(29,900)	(14,900)
Special Assessments	22,500	22,500	53,900	31,400	31,400
Other Revenue	2,222,200	2,226,800	2,226,800	4,600	-
Total Revenue	340,947,800	340,828,400	350,625,300	9,677,500	9,796,900
Expenditures:					
General Government - City (<i>Note 7</i>)	75,344,400	71,107,500	75,438,900	94,500	4,331,400
General Government - School District (<i>Note 8</i>)	87,241,600	85,729,100	87,171,500	(70,100)	1,442,400
Non-Board Enterprise	16,545,500	16,238,900	17,158,800	613,300	919,900
Board Controlled (<i>Note 9</i>)	116,672,300	118,975,800	119,755,700	3,083,400	779,900
Internal Service (<i>Note 10</i>)	2,188,400	160,300	3,537,000	1,348,600	3,376,700
Debt Service (<i>Note 11</i>)	18,030,200	16,659,000	16,727,800	(1,302,400)	68,800
Capital Projects (<i>Note 12</i>)	37,427,500	22,015,000	37,358,100	(69,400)	15,343,100
Special Assessments	121,400	142,400	174,300	52,900	31,900
Total Expenditures	353,571,300	331,028,000	357,322,100	3,750,800	26,294,100
Fund Balance Increase (Decrease)	(12,623,500)	9,800,400	(6,696,800)	5,926,700	(16,497,200)

See below and on the following page for differences of note when comparing the FY20 Adopted to the FY19 Amended and FY20 Approved Budgets.

Funding Source Notes

1. State Support –The FY20 Adopted Budget is down \$1.67 million (2.51%) from the FY19 Amended budget. There are two significant changes that drive this reduction: a decrease in State foundation and grant funding for Education of \$1.15 million, and a decrease in School Debt Reimbursement of \$1.35 million. From the FY20 Approved Budget to the FY20 Adopted Budget, State Support increased \$1.33 million (2.1%). This increase was due to an increase in state funding for the Hospital of \$700,000 and Emergency Services grants of \$695,500.
2. Federal Support – The FY20 Adopted Budget increased \$964,700 (10.28%) from the FY19 Amended Budget, and \$1,874,000 (22.11%) from the FY20 Approved Budget. This is due to the reauthorization of Secure Rural Schools funding, coupled with increase in PILT revenues, and anticipated Passenger Facility Charge Revenue in FY20.

EXECUTIVE SUMMARY

3. Tax – The FY20 Adopted Budget Tax revenue increased \$4.11 million (4.0%) over the FY19 Amended Budget reflecting an increase in sales taxes of \$3.35 million and an increase in property tax of \$0.64 million. The FY20 Adopted Budget increased \$4.12 million (4.01%) to the FY20 Approved Budget reflecting an increase in sales taxes of \$3.35 million and an increase in property tax of \$0.64 million.
4. Charges for Services – The FY20 Adopted Budget increased \$2.92 million (2.14%) over the FY19 Amended Budget. While General Government programs show a decrease of \$0.64 million, Enterprise funds have an increase of \$3.44 million, driven by increases to Hospital, Water and Sewer charges. The FY20 Adopted Budget is nearly flat to the FY20 Approved Budget.
5. Licenses, Permits and Fees – The FY20 Adopted Budget increased \$1.59 million over the FY19 Amended Budget. The increase is driven by increases in Marine Passenger Fees and Port Development Fees (\$0.98 million) and Education fees (\$0.56 million). The FY20 Adopted Budget shows an increase of \$1.21 million over the FY20 Approved Budget. This increase is attributable to Marine Passenger Fees and Port Development Fees (\$0.55 million) and in Education Fees (\$0.70 million).
6. Investment & Interest Income – The FY20 Adopted Budget increased \$1.56 million over the FY19 Amended Budget. This increase is attributable to market performance and allocation of investment funds. The FY20 Adopted Budget increased \$1.53 million over the FY20 Approved budget, for similar reasons.

Expenditure Notes

7. City General Government – The FY20 Adopted Budget remained relatively flat, compared to the FY19 Amended Budget. The FY20 Adopted Budget is an increase of \$4.33 million (6.09%), as recommended by the Manager and the Assembly.
8. School District – The FY20 Adopted Budget remained relatively flat compared to the FY19 Amended Budget. The FY20 Adopted Budget is an increase of \$1.44 million (1.68%) over the FY20 Approved Budget. This was driven by a \$1.03 million increase in operating and an \$0.41 million increase in spending of the Restricted Grant funds.
9. Board Controlled – The FY20 Adopted Budget increased \$3.08 million (2.64%) over the FY19 Amended Budget. This increase was due to an increase in Hospital expenditures of \$1.58 million and Airport expenditures of \$1.20 million. The FY20 Adopted budget is an increase of \$0.78 million (0.66%) over FY20 Approved Budget. This is due to a decrease in Hospital expenditures of \$0.59 million and an increase in Airport expenditures of \$1.12 million.
10. Internal Service Funds – The FY20 Adopted Budget increased \$1.35 million (61.6%) over the FY19 Amended Budget. This increase was due to anticipated increases in health/insurance costs of \$2.21 million, offset by a reduction in Fleet Replacement expenditures of \$0.25 million. The FY20 Adopted budget is an increase of \$3.38 million (2,125%) over FY20 Approved Budget. This is due to an increase in health/insurance costs of \$2.11 million and an increase in Fleet Replacement expenditures of \$1.77 million.
11. Debt Service – The \$1.30 million (7.22%) decrease in the FY20 Adopted Budget compared to the FY19 Amended is due to the reduction in outstanding school construction debt. The \$9.08 million school bond issue originally sold in 2003 and refunded in 2012 was fully paid during FY19. The FY20 Adopted Budget is nearly flat to the FY20 Approved Budget
12. Capital Projects – Capital projects vary from year to year; details are included in the FY20 CIP Resolution 2845(e). 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 FY20 Adopted CIP budget is \$0.069 million less than the FY19 Amended Budget, nearly flat (0.19%).

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY20 Adopted Budget includes funding for 1,775.58 Full Time Equivalent (FTE) positions. The FY20 Adopted Budget staffing is 12.03 FTEs more than the FY19 Amended staffing level.

Total FTE staffing changes and a reconciliation between FY19 Adopted FY19 Amended and FY20 Adopted Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	<u>FTE</u>
FY19 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,754.99
FY19 General Government and Enterprise staffing changes <i>(Note 1 below)</i>	8.21
FY19 Engineering increases/(decreases)	0.81
FY19 Bartlett Regional Hospital increases/(decreases)	(0.21)
FY19 Lands increases/(decreases)	0.15
FY19 Airport increase/(decreases)	<u>(0.40)</u>
FY19 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,763.55
FY20 Revised General Government and Enterprise increases <i>(Note 2 below)</i>	12.37
FY20 Revised General Government and Enterprise decreases <i>(Note 3 below)</i>	(9.00)
FY20 Revised Eaglecrest increases/(decreases)	3.52
FY20 Revised Engineering increases/(decreases)	(0.81)
FY20 Revised Lands increases/(decreases)	(0.15)
FY20 Revised Bartlett Regional Hospital increases/(decreases)	0.10
FY20 Revised School District increases/(decreases)	<u>6.00</u>
FY20 Adopted Staffing , referenced in full time equivalent positions (FTEs)	<u>1,775.58</u>

EXECUTIVE SUMMARY

(1) FY19 Amended General Government and Enterprise Staffing Changes

CCFR: Additional FTEs	6.32
Libraries: Added Partial FTE	0.49
Parks and Recreation: Additional FTE for Youth Center	1.40
	<u>8.21</u>

(2) FY20 Adopted Increases

CCFR: Added FTE	6.00
MIS: Added FTE	1.00
Parks & Rec: Added FTEs	0.97
Police: Added 3 FTEs	3.00
Airport: Added FTE	0.40
Docks: Added FTE	1.00
	<u>12.37</u>

(3) FY20 Adopted Decreases

Finance: Decreased FY19 Only FTE by 0.50	(0.50)
Law: Reduction of FTEs	(0.50)
Libraries: Reduction of FTEs	(0.27)
Parks & Rec: Reduction Centennial Hall FTEs	(7.73)
	<u>(9.00)</u>

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
State Support:					
Foundation Funding	\$ 38,205,700	38,484,800	38,484,800	37,782,200	37,618,700
School Construction Debt Reimb.	10,894,900	8,450,500	8,450,500	7,096,000	7,096,000
Contribution for School PERS/TRS	4,682,000	5,418,900	5,418,900	5,418,900	5,400,000
School Grants	3,652,400	3,816,400	3,829,400	3,791,300	3,534,200
State Marine Passenger Fee	4,600,000	5,025,000	5,100,000	5,250,000	5,400,000
State Shared Revenue	1,712,100	1,383,000	1,574,100	1,348,000	1,583,900
ASHA in Lieu of Taxes	88,800	89,000	87,800	90,000	90,000
Miscellaneous Grants	5,130,700	3,807,300	4,608,500	2,701,400	4,086,900
Total State Support	68,966,600	66,474,900	67,554,000	63,477,800	64,809,700
Federal Support:					
Federal in Lieu of Taxes	2,216,900	2,150,000	2,823,800	2,171,000	2,800,000
Secure Rural Schools/Roads	553,600	700,000	550,000	700,000	550,000
Federal Bond Subsidy	301,100	193,200	193,200	183,400	183,400
Miscellaneous Grants	5,059,000	6,343,700	6,502,200	5,423,200	6,818,200
Total Federal Support	8,130,600	9,386,900	10,069,200	8,477,600	10,351,600
Local Support:					
Taxes:					
Sales	48,608,600	46,550,000	49,500,000	46,550,000	49,900,000
Property	50,284,300	50,877,800	50,780,800	50,878,800	51,519,000
Tobacco Excise	3,072,800	2,784,000	2,945,000	2,675,000	2,825,000
Hotel	1,497,800	1,500,000	1,500,000	1,600,000	1,550,000
Alcohol	976,200	975,000	995,000	975,000	1,000,000
Total Taxes	104,439,700	102,686,800	105,720,800	102,678,800	106,794,000
Charges for Services:					
General Governmental Funds	5,965,700	6,440,400	5,595,600	6,568,800	5,783,800
Special Revenue Funds	1,145,500	1,281,300	1,130,500	1,415,300	1,414,900
Enterprise Funds	128,161,000	128,941,500	130,909,700	131,680,200	132,385,500
Total Charges for Services	135,272,200	136,663,200	137,635,800	139,664,300	139,584,200
Licenses, Permits, Fees					
General Governmental Funds	878,700	824,300	794,700	903,500	819,400
Special Revenue Funds	11,931,500	12,899,500	13,382,100	13,191,500	14,483,100
Special Assessment Funds	160,200	246,900	222,400	250,900	253,500
Enterprise Funds	894,600	861,000	834,000	861,000	861,000
Total Licenses, Permits, Fees	13,865,000	14,831,700	15,233,200	15,206,900	16,417,000

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Fines and Forfeitures:					
General Governmental Funds	381,800	248,400	348,200	251,100	248,000
Special Revenue Funds	16,300	10,400	21,300	10,400	14,000
Special Assessment Funds	22,700	22,200	16,900	19,600	31,700
Enterprise Funds	18,900	25,000	28,000	25,000	25,000
Total Fines and Forfeitures	439,700	306,000	414,400	306,100	318,700
Rentals and Leases:					
General Governmental Funds	752,000	393,900	414,600	769,600	428,400
Special Revenue Funds	925,700	943,900	940,600	879,900	959,500
Permanent Fund	10,900	11,200	11,200	11,200	11,200
Enterprise Funds	3,222,800	3,183,900	3,334,800	3,193,900	3,265,700
Total Rentals and Leases	4,911,400	4,532,900	4,701,200	4,854,600	4,664,800
Investment & Interest Income:					
General Governmental Funds	1,696,700	1,936,500	1,853,500	1,889,500	2,311,500
Special Revenue Funds	87,300	213,600	98,400	288,000	196,300
Debt Service Funds	16,300	-	-	-	-
Permanent Fund	151,200	132,100	132,100	134,200	134,200
Enterprise Funds	854,800	621,100	627,800	621,100	1,819,400
Internal Service Funds	65,400	45,100	45,100	45,100	45,100
Total Investment & Int. Income	2,871,700	2,948,400	2,756,900	2,977,900	4,506,500
Sales:					
General Governmental Funds	64,400	59,700	43,600	65,700	51,400
Special Revenue Funds	763,900	585,100	437,100	656,900	663,100
Enterprise Funds	34,600	34,000	1,810,700	34,000	20,000
Internal Service Funds	200	-	-	-	-
Total Sales	863,100	678,800	2,291,400	756,600	734,500
Donations:					
General Governmental Funds	63,700	93,500	46,400	78,500	88,600
Special Revenue Funds	2,500	100,000	100,000	100,000	75,000
Total Donations	66,200	193,500	146,400	178,500	163,600
Other Income:					
Special Assessments	74,000	22,500	142,500	22,500	53,900
Student Activities Fundraising	1,771,400	2,100,000	2,100,000	2,100,000	2,100,000
Miscellaneous Revenues	265,700	122,200	151,800	126,800	126,800
Total Other Income	2,111,100	2,244,700	2,394,300	2,249,300	2,280,700
Total Local Support	264,840,100	265,086,000	271,294,400	268,873,000	275,464,000
Total Revenues	\$ 341,937,300	340,947,800	348,917,600	340,828,400	350,625,300

SUMMARY OF EXPENDITURES BY FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds:					
Mayor and Assembly Administration:	\$ 5,452,900	7,338,500	7,327,600	4,974,400	6,507,200
City Manager	2,492,100	3,055,300	3,031,000	2,257,400	3,166,000
City Clerk	384,500	377,000	355,000	382,300	384,900
Human Resources	570,900	648,400	636,800	662,100	670,600
Management Information Systems	2,442,900	2,794,700	2,802,600	2,874,700	2,980,600
Capital City Fire	4,094,500	4,430,100	4,680,100	4,476,800	4,753,900
Capital City Rescue	4,352,700	4,727,700	4,727,700	4,631,800	6,010,500
Capital Transit	6,498,500	6,929,000	6,412,100	7,057,900	6,854,300
Community Development	2,886,600	3,232,700	3,126,600	3,014,600	3,134,400
General Engineering	477,500	530,000	486,700	542,600	539,000
Finance	5,480,900	5,752,400	5,657,500	5,715,400	5,756,400
Law	2,147,000	2,363,100	2,280,300	2,395,200	2,276,700
Libraries	2,975,700	3,534,800	3,365,300	3,579,900	3,520,400
Parks and Recreation:					
Building Maintenance	2,653,000	-	-	-	-
Parks and Landscape	1,862,400	2,213,200	2,175,500	2,245,900	2,341,900
Recreation	5,509,900	5,778,400	5,750,100	5,855,400	5,916,000
Visitor Services	1,131,000	1,148,800	635,100	1,161,100	664,000
Police	14,323,600	15,658,000	15,519,900	15,942,500	16,340,100
Streets	5,438,600	5,395,200	5,255,100	5,496,700	5,704,500
Support To Other Funds	27,997,600	29,148,400	29,148,400	29,085,200	28,999,300
Interdepartmental Charges	(6,178,800)	(4,587,700)	(4,575,600)	(4,597,400)	(4,519,000)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Total	92,469,700	99,943,700	98,273,500	97,230,200	101,477,400
Special Revenue Funds:					
Education - Operating	71,177,200	70,440,900	69,943,500	70,088,800	71,122,800
Education - Special Revenue	13,804,100	16,800,700	16,774,000	15,640,300	16,048,700
Sales Tax	938,100	1,081,800	1,077,300	1,094,400	1,094,400
Hotel Tax	25,000	24,500	24,500	24,900	24,900
Tobacco Excise Tax	31,000	41,100	41,100	41,900	41,900
Affordable Housing	41,100	116,000	56,000	116,000	126,000
Downtown Parking	512,400	521,700	516,600	466,300	478,200
Eaglecrest	2,193,900	2,700,500	2,424,600	2,700,500	2,795,500
Lands	910,300	1,153,000	1,107,700	1,196,100	1,137,700
Library Minor Contributions	10,200	100,000	80,000	11,900	46,700
Marine Passenger Fee	5,500	1,505,500	1,505,500	5,500	5,500
Port Development	5,500	5,500	5,500	5,500	5,500
Support To Other Funds	62,301,700	72,494,200	72,494,200	54,947,600	66,181,700
Total	151,956,000	166,985,400	166,050,500	146,339,700	159,109,500

SUMMARY OF EXPENDITURES BY FUND

	FY19		FY20		
	FY18 Actuals	Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Debt Service Funds					
Debt Service	21,495,000	18,030,200	17,857,500	16,659,000	16,727,800
Total	21,495,000	18,030,200	17,857,500	16,659,000	16,727,800
Special Assessment Funds:					
Special Assessment	122,800	121,400	121,400	142,400	174,300
Support To Other Funds	192,400	251,000	228,400	255,500	254,900
Total	315,200	372,400	349,800	397,900	429,200
Permanent Fund:					
Support To Other Funds	89,300	90,000	90,000	90,000	90,000
Total	89,300	90,000	90,000	90,000	90,000
Enterprise:					
Juneau International Airport	7,300,200	7,492,900	7,536,100	7,572,800	8,689,200
Bartlett Regional Hospital	97,510,000	100,692,400	99,322,900	102,859,900	102,274,100
Harbors	3,701,000	4,015,500	4,002,700	4,052,400	4,074,200
Docks	1,664,000	1,782,000	1,812,400	1,801,200	1,933,700
Water	2,657,800	3,446,600	3,017,900	3,530,100	3,610,800
Wastewater	8,416,400	11,344,500	10,274,900	11,248,400	11,862,700
Waste Management	1,230,100	1,754,400	1,971,900	1,460,400	1,685,300
Support To Other Funds	8,812,100	9,669,600	11,869,600	3,915,000	11,415,000
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Total	131,280,600	140,186,900	139,797,400	136,429,200	145,534,000
Internal Service Funds:					
Equipment Acquisition	3,661,500	4,015,300	3,846,500	1,995,000	3,765,600
Fleet Maintenance	1,950,000	2,153,500	2,014,700	2,186,100	2,249,200
Risk Management	24,263,900	22,620,200	23,479,500	22,715,700	24,830,100
Building Maintenance	-	2,509,000	2,379,700	2,553,900	2,500,100
Interdepartmental Charges	(26,345,000)	(29,109,600)	(29,248,500)	(29,290,400)	(29,808,000)
Total	3,530,400	2,188,400	2,471,900	160,300	3,537,000
Capital Projects:					
Capital Projects	29,125,500	35,335,000	37,513,700	19,860,900	35,060,700
CIP Engineering	670,800	2,092,500	2,113,800	2,154,100	2,297,400
Support To Other Funds	190,400	3,797,100	3,797,100	-	-
Total	29,986,700	41,224,600	43,424,600	22,015,000	37,358,100
Total of Departmental Expenditures	431,122,900	469,021,600	468,315,200	419,321,300	464,263,000
Less: Support to Other Funds	99,583,500	115,450,300	117,627,700	88,293,300	106,940,900
Total Expenditures	\$331,539,400	353,571,300	350,687,500	331,028,000	357,322,100

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

	FY20 Adopted Budget			
	Salary/OT	Benefits	Commodities/Svcs	Sum
General Governmental Funds:				
Mayor and Assembly Administration:	78,800	178,700	514,400	771,900
City Manager	1,142,100	519,200	1,484,700	3,146,000
City Clerk	202,600	96,500	85,800	384,900
Management Information Systems	1,279,100	647,800	990,700	2,917,600
Capital City Fire/Rescue	5,430,300	2,495,400	2,838,700	10,764,400
Capital Transit	2,802,700	1,509,800	2,541,800	6,854,300
Community Development	1,715,800	897,700	520,900	3,134,400
General Engineering	157,300	81,000	47,200	285,500
Finance	3,159,200	1,706,300	885,900	5,751,400
Human Resources	355,500	179,200	135,900	670,600
Law	1,079,300	513,900	683,500	2,276,700
Libraries	1,546,600	868,500	1,063,500	3,478,600
Parks and Recreation:				
Parks and Landscape	1,046,600	538,400	756,900	2,341,900
Recreation	2,237,800	1,202,900	2,142,800	5,583,500
Centennial Hall (Visitor Services)	-	-	664,000	664,000
Police	8,542,900	4,302,500	2,475,600	15,321,000
Streets	1,609,300	939,200	3,156,000	5,704,500
Total	32,385,900	16,677,000	20,988,300	70,051,200
Special Revenue Funds:				
Education	44,657,600	25,995,000	16,443,900	87,096,500
Downtown Parking	20,000	11,000	447,200	478,200
Eaglecrest	1,232,500	427,000	1,136,000	2,795,500
Lands	319,900	155,700	562,100	1,037,700
Total	46,230,000	26,588,700	18,589,200	91,407,900
Special Assessment Funds:				
Engineering	88,100	44,700	25,700	158,500
Total	88,100	44,700	25,700	158,500
Enterprise:				
Juneau International Airport	1,787,400	1,282,700	4,553,100	7,623,200
Bartlett Regional Hospital	45,805,415	21,172,585	27,371,200	94,349,200
Harbors	1,210,900	649,400	1,465,800	3,326,100
Docks	537,100	461,400	900,200	1,898,700
Water	1,135,800	581,800	1,582,000	3,299,600
Wastewater	2,977,100	1,534,100	5,117,000	9,628,200
Waste Management	130,600	66,700	1,488,000	1,685,300
Total	53,584,315	25,748,685	42,477,300	121,810,300
Internal Service Funds:				
Building Maintenance	801,500	421,300	686,500	1,909,300
Public Works Fleet	519,600	253,300	1,553,200	2,326,100
Risk Management	447,800	228,000	24,154,300	24,830,100
Total	1,768,900	902,600	26,394,000	29,065,500
Capital Projects:				
CIP Engineering	1,372,200	665,200	260,000	2,297,400
Total	1,372,200	665,200	260,000	2,297,400
Grand Total	135,429,415	70,626,885	108,734,500	\$ 314,790,800

SUMMARY OF STAFFING

	Number of FTEs					
	FY16	FY17	FY18	FY19 Amended Budget	FY20 Approved Budget	FY20 Adopted Budget
General Governmental Funds:						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	9.00	9.50	10.50	10.50	10.50	10.50
City Clerk	3.68	2.68	2.68	2.68	2.68	2.68
Management Information Systems	13.66	14.66	14.66	14.66	14.66	15.66
Capital City Fire/Rescue	44.98	47.98	47.98	54.30	47.98	60.30
Capital Transit	39.48	39.58	39.58	39.98	39.98	39.98
Community Development	23.00	23.00	24.00	24.00	24.00	24.00
General Engineering	3.10	3.10	3.10	3.10	3.10	3.10
Finance	46.00	46.00	46.00	45.50	45.00	45.00
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	11.00	11.00	11.00	12.00	12.00	11.50
Libraries	27.28	28.35	28.35	28.84	29.09	28.57
Parks and Recreation:						
Parks and Landscape	16.56	16.56	16.72	17.47	17.47	17.97
Recreation	50.76	52.03	48.39	49.79	48.39	50.01
Centennial Hall (Visitor Services)	N/A	7.73	7.73	7.73	-	-
Police	93.84	93.84	94.34	94.84	94.84	97.84
Public Works Administration	2.75	-	-	-	-	-
Streets	22.26	22.31	22.31	21.91	21.91	21.91
Total	420.75	431.72	430.74	440.70	425.00	442.42
Special Revenue Funds:						
Education	671.75	671.75	671.75	668.57	668.57	674.57
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	33.63	31.84	31.84	32.08	32.08	35.60
Lands	3.00	3.75	3.75	3.75	3.60	3.60
Visitor Services	7.73	N/A	N/A	N/A	N/A	N/A
Total	716.42	707.65	707.65	704.71	704.56	714.08
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	33.84	34.06	34.06	34.06	34.46	34.46
Bartlett Regional Hospital	434.31	464.30	464.30	463.90	464.11	464.00
Harbors	17.67	17.08	17.08	17.08	17.08	17.08
Docks	10.76	10.76	12.01	12.01	12.01	13.01
Water	14.66	14.15	14.15	14.33	14.33	14.33
Wastewater	35.34	35.34	36.90	36.86	35.86	36.86
Waste Management	1.00	1.00	1.85	1.60	1.60	1.60
Total	547.58	576.69	580.35	579.84	579.45	581.34
Internal Service Funds:						
Building Maintenance	10.75	11.25	12.25	11.50	11.50	11.75
Public Works Fleet	6.20	6.25	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	22.65	23.20	24.20	23.45	23.45	23.70
Capital Projects:						
CIP Engineering	13.30	13.30	13.60	13.60	12.79	12.79
Total	13.30	13.30	13.60	13.60	12.79	12.79
Total Staffing	1,721.95	1,753.81	1,757.79	1,763.55	1,746.50	1,775.58

NOTES

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INTERDEPARTMENTAL CHARGES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental:					
Mayor and Assembly	\$ 68,800	73,300	73,300	73,300	73,300
City Manager	208,300	221,200	221,200	221,200	221,200
City Clerk	168,900	137,300	137,300	137,300	137,300
Human Resources	220,000	216,400	216,400	216,400	216,400
Management Information Systems	661,300	623,100	623,100	623,100	623,100
Building Maintenance	1,581,200	-	-	-	-
Finance	2,142,800	2,203,200	2,196,100	2,217,000	2,215,100
General Engineering	9,400	3,000	3,000	3,000	3,000
Law	631,700	600,400	600,400	600,400	523,900
Parks and Landscape	126,500	146,500	146,500	146,500	146,500
Parks and Recreation	279,800	270,200	270,200	270,200	270,200
Police	44,700	78,100	78,100	74,000	74,000
Streets	35,400	15,000	10,000	15,000	15,000
	6,178,800	4,587,700	4,575,600	4,597,400	4,519,000
Enterprise:					
Docks	11,000	11,000	11,000	11,000	11,000
Internal Service:					
Equipment Acquisition	2,243,400	2,476,600	2,564,600	2,586,800	2,808,600
Fleet Maintenance	2,018,700	2,145,900	1,955,900	2,182,700	2,179,900
Risk Management	22,082,900	22,020,600	22,258,700	22,039,600	22,299,600
Building Maintenance	-	2,466,500	2,469,300	2,481,300	2,519,900
	26,345,000	29,109,600	29,248,500	29,290,400	29,808,000
Total Interdepartmental Charges	\$32,534,800	33,708,300	33,835,100	33,898,800	34,338,000

SUPPORT TO OTHER FUNDS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds Support To:					
General Governmental	\$ -	144,400	144,400	-	-
Sales Tax	50,000	-	-	-	-
Education - Operating	26,935,900	28,091,800	28,091,800	28,260,200	27,874,300
Education - Special Revenue					
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	700,000	725,000	725,000	725,000	725,000
Marine Passenger Fee	55,400	30,900	30,900	-	-
Debt Service	56,300	56,300	56,300	-	-
Waste Management	-	-	-	-	300,000
Capital Projects	100,000	-	-	-	-
Total	27,997,600	29,148,400	29,148,400	29,085,200	28,999,300
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental	27,451,200	27,911,500	27,911,500	25,711,500	28,499,500
Affordable Housing	-	400,000	400,000	400,000	400,000
Debt Service	2,755,000	1,040,000	1,040,000	-	200,000
Bartlett Regional Hospital	945,000	975,000	975,000	975,000	175,000
Waste Management	600,000	400,000	400,000	400,000	400,000
Capital Projects	13,365,500	17,670,100	17,670,100	-	20,312,000
Available for Capital Projects	-	-	-	18,000,000	-
Hotel Tax Support To:					
General Governmental	1,090,000	935,000	935,000	935,000	960,000
Visitor Services	634,300	645,000	645,000	645,000	664,000
Tobacco Excise Tax Support To:					
General Governmental	1,766,100	2,663,900	2,663,900	2,154,900	2,499,900
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	500,000	-	-	-	-
Education Interfund Transfers	40,900	-	-	-	-
Lands Support To:					
Capital Projects	685,000	100,000	100,000	100,000	500,000
Marine Passenger Fee Support To:					
General Governmental	2,971,700	2,666,800	2,666,800	2,666,800	3,388,500
Downtown Parking	-	12,800	12,800	12,800	12,800
Docks	287,600	457,600	457,600	287,600	55,000
Building Maintenance	72,000	46,200	46,200	46,200	12,600
Capital Projects	1,924,100	5,254,900	5,254,900	-	631,100
Port Development Support To:					
Debt Service	2,095,300	2,097,400	2,097,400	2,094,800	2,094,800
Docks	-	-	-	-	358,500
Capital Projects	4,600,000	8,700,000	8,700,000	-	4,500,000
Total	62,301,700	72,494,200	72,494,200	54,947,600	66,181,700

SUPPORT TO OTHER FUNDS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Special Assessment Funds Support To:					
General Governmental	192,400	251,000	228,400	255,500	254,900
Total	192,400	251,000	228,400	255,500	254,900
Permanent Fund Support To:					
General Governmental	89,300	90,000	90,000	90,000	90,000
Total	89,300	90,000	90,000	90,000	90,000
Enterprise Funds Support To:					
Marine Passenger Fee	-	170,000	170,000	-	-
Capital Projects	8,812,100	9,499,600	11,699,600	3,915,000	11,415,000
Total	8,812,100	9,669,600	11,869,600	3,915,000	11,415,000
Capital Projects Support To:					
Airport	-	2,168,100	2,168,100	-	-
Sales Tax	100,300	-	-	-	-
Marine Passenger Fee	30,000	1,629,000	1,629,000	-	-
Debt Service	60,100	-	-	-	-
Total	190,400	3,797,100	3,797,100	-	-
Total Support To Other Funds	\$ 99,583,500	115,450,300	117,627,700	88,293,300	106,940,900

SUPPORT FROM OTHER FUNDS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
General Governmental Funds Support From:					
General Governmental	\$ -	144,400	144,400	-	-
Sales Tax	27,451,200	27,911,500	27,911,500	25,711,500	28,499,500
Hotel Tax	1,724,300	1,580,000	1,580,000	1,580,000	1,624,000
Tobacco Excise Tax	1,766,100	2,663,900	2,663,900	2,154,900	2,499,900
Marine Passenger Fee	3,043,700	2,666,800	2,666,800	2,666,800	3,388,500
Special Assessment Funds	192,400	251,000	228,400	255,500	254,900
Permanent Fund	89,300	90,000	90,000	90,000	90,000
Capital Projects	-	-	-	-	-
Total	34,267,000	35,307,600	35,285,000	32,458,700	36,356,800
Special Revenue Funds Support From:					
Sales Tax From:					
General Governmental Funds	50,000	-	-	-	-
Capital Projects	100,300	-	-	-	-
Affordable Housing From:					
Sales Tax	-	400,000	400,000	400,000	400,000
Education - Operating Support From:					
General Governmental Funds	25,842,700	26,535,300	26,535,300	26,576,200	26,497,800
Education - Special Revenue Support From:					
General Governmental Funds	1,093,200	1,556,500	1,556,500	1,684,000	1,376,500
Education Interfund Transfers	40,900	-	-	-	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Marine Passenger Fee	-	12,800	12,800	12,800	12,800
Eaglecrest Support From:					
General Governmental Funds	700,000	725,000	725,000	725,000	725,000
Marine Passenger Fees Support From:					
General Governmental Funds	55,400	30,900	30,900	-	-
Dock	-	170,000	170,000	-	-
Capital Projects	30,000	1,629,000	1,629,000	-	-
Total	28,012,500	31,159,500	31,159,500	29,498,000	29,112,100
Debt Service Funds Support From:					
General Governmental Funds	56,300	56,300	56,300	-	-
Sales Tax	2,755,000	1,040,000	1,040,000	-	200,000
Port Development	2,095,300	2,097,400	2,097,400	2,094,800	2,094,800
Capital Projects	60,100	-	-	-	-
Total	4,966,700	3,193,700	3,193,700	2,094,800	2,294,800

SUPPORT FROM OTHER FUNDS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Enterprise Funds Support From:					
Airport Support From:					
Capital Projects	-	2,168,100	2,168,100	-	-
Waste Management Support From:					
General Fund	-	-	-	-	300,000
Sales Tax	600,000	400,000	400,000	400,000	400,000
Bartlett Regional Hospital Support From:					
Sales Tax	945,000	975,000	975,000	975,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Docks Support From:					
Marine Passenger Fees	287,600	457,600	457,600	287,600	55,000
Port Development Fees	-	-	-	-	358,500
Total	2,350,600	4,518,700	4,518,700	2,180,600	1,806,500
Internal Service Support From:					
Marine Passenger Fees	-	46,200	46,200	46,200	12,600
Total	-	46,200	46,200	46,200	12,600
Capital Projects Support From:					
General Governmental Funds	100,000	-	-	-	-
Sales Tax	13,365,500	17,670,100	17,670,100	18,000,000	20,312,000
Tobacco Excise Tax	500,000	-	-	-	-
Lands	685,000	100,000	100,000	100,000	500,000
Marine Passenger Fees	1,924,100	5,254,900	5,254,900	-	631,100
Airport	-	380,000	380,000	-	-
Port Development	4,600,000	8,700,000	8,700,000	-	4,500,000
Bartlett Regional Hospital	564,100	1,900,000	1,900,000	-	4,000,000
Harbors	733,000	-	-	-	140,000
Docks	200,000	-	2,200,000	-	-
Water	2,500,000	1,600,000	1,600,000	2,750,000	4,050,000
Wastewater	4,815,000	3,845,000	3,845,000	665,000	3,225,000
Waste Management	-	1,774,600	1,774,600	500,000	-
Total	29,986,700	41,224,600	43,424,600	22,015,000	37,358,100
Total Support From Other Funds	\$99,583,500	115,450,300	117,627,700	88,293,300	106,940,900

CHANGES IN FUND BALANCES – FY20

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 22,900,500		67,751,600		36,356,800		28,999,300
Special Revenue Funds:							
Education - Operating	2,857,700		43,745,400		26,497,800		-
Education - Special Revenue	1,225,500		14,697,200		1,376,500		-
Sales Tax	9,602,500		50,916,500		-		49,986,500
Hotel Tax	386,200		1,550,000		-		1,624,000
Tobacco Excise Tax	546,100		2,825,000		-		3,017,900
Affordable Housing	1,056,100		50,100		400,000		-
Downtown Parking	523,200		402,800		112,800		-
Eaglecrest	58,500		2,091,900		725,000		-
Lands	2,258,800		1,143,900		-		500,000
Library Minor Contributions	46,700		-		-		-
Marine Passenger Fee	(1,496,400)		6,100,000		-		4,100,000
Port Development	595,900		9,100,000		-		6,953,300
Total Special Revenue Funds	17,660,800		132,622,800		29,112,100		66,181,700
Debt Service Funds	7,248,000		13,225,500		2,294,800		-
Special Assessment Funds	1,821,700		339,100		-		254,900
Jensen-Olson Arboretum	2,756,500		145,400		-		90,000
Enterprise Funds:							
Juneau International Airport	4,425,900		8,454,700		-		-
Bartlett Regional Hospital	79,916,100		106,530,800		693,000		4,000,000
Boat Harbors	926,900		4,287,500		-		140,000
Docks	1,870,800		2,027,300		413,500		-
Water	8,689,900		5,799,500		-		4,050,000
Wastewater	9,590,100		13,213,800		-		3,225,000
Waste Management	1,082,400		1,161,500		700,000		-
Total Enterprise Funds	106,502,100		141,475,100		1,806,500		11,415,000
Internal Service Funds:							
Public Works Fleet	6,203,000		5,108,600		-		-
Building Maintenance	135,800		2,519,900		12,600		-
Risk Management	4,386,900		22,299,600		-		-
Total Internal Service Funds	10,725,700		29,928,100		12,600		-
Capital Projects	84,521,700		-		37,358,100		-
Interdepartmental Charges	-		(34,338,000)		-		-
Total City Funds	\$ 254,137,000		20 351,149,600		106,940,900		106,940,900

CHANGES IN FUND BALANCES – FY20

- <u>Adopted</u> <u>Budget</u>	= <u>Subtotal</u>	- <u>Reserves</u>	= <u>Ending</u> <u>Balance</u>	<u>Fund Title</u>
77,521,400	20,488,200	16,513,100	3,975,100	General Governmental Funds
				Special Revenue Funds:
71,122,800	1,978,100	-	1,978,100	Education - Operating
16,048,700	1,250,500	-	1,250,500	Education - Special Revenue
1,094,400	9,438,100	-	9,438,100	Sales Tax
24,900	287,300	-	287,300	Hotel Tax
41,900	311,300	-	311,300	Tobacco Excise Tax
126,000	1,380,200	-	1,380,200	Affordable Housing
478,200	560,600	-	560,600	Downtown Parking
2,795,500	79,900	-	79,900	Eaglecrest
1,137,700	1,765,000	-	1,765,000	Lands
46,700	-	-	-	Library Minor Contributions
5,500	498,100	-	498,100	Marine Passenger Fee
5,500	2,737,100	-	2,737,100	Port Development
92,927,800	20,286,200	-	20,286,200	Total Special Revenue Funds
16,727,800	6,040,500	2,097,000	3,943,500	Debt Service Funds
174,300	1,731,600	-	1,731,600	Special Assessment Funds
-	2,811,900	2,097,200	714,700	Jensen-Olson Arboretum
				Enterprise Funds:
8,689,200	4,191,400	-	4,191,400	Juneau International Airport
102,274,100	80,865,800	1,741,400	79,124,400	Bartlett Regional Hospital
4,074,200	1,000,200	749,500	250,700	Boat Harbors
1,933,700	2,377,900	-	2,377,900	Dock
3,610,800	6,828,600	-	6,828,600	Water
11,862,700	7,716,200	-	7,716,200	Wastewater
1,685,300	1,258,600	-	1,258,600	Waste Management
134,130,000	104,238,700	2,490,900	101,747,800	Total Enterprise Funds
				Internal Service Funds:
6,014,800	5,296,800	-	5,296,800	Public Works Fleet
2,500,100	168,200	-	168,200	Building Maintenance
24,830,100	1,856,400	-	1,856,400	Risk Management
33,345,000	7,321,400	-	7,321,400	Total Internal Service Funds
37,358,100	84,521,700	-	84,521,700	Capital Projects
(34,338,000)	-	-	-	Interdepartmental Charges
357,846,400	247,440,200	23,198,200	224,242,000	Total City Funds

NOTES

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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 \$16.51 million for FY19. For FY20, no additional Sales Tax proceeds will be deposited into the Budget Reserve.

Individual Funds

The following is a summary and explanation of the FY20 projected ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The budget as presented projects \$3.98 million carry forward of available fund balance for years after FY20, excluding the \$16.51 million set aside as the general governmental budget reserves. In order to balance the FY20 operating budget we are projecting to use \$462,300 of 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 \$498,100 for FY20.

Eaglecrest – The budget as presented projects a \$79,900 carry forward of restricted fund balance for years after FY20. 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 FY20 projected operating fund balance carryforward is \$1.98 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 \$1.25 million for FY20 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 \$1.77 million carry forward for FY20. These funds are restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

Downtown Parking – The total projected carryover is \$560,600 for FY20. 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 FY20 is \$9,438,100.

The FY20 ending balance is as follow -

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$	0
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023		1,410,200
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017		1,467,000
• 2% (1% permanent & 1% temp.) general govt. operations levy		5,761,700
• 1% 5-year temp. levy, the Sales Tax Budget Reserve		678,500
• 3% permanent liquor sales tax levy		<u>120,700</u>
Total Projected Fund Balance	\$	<u>9,438,100</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 \$2.74 million for FY20. 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 FY20 are being used to support the Docks and Harbors Statter Harbor Project. The Port Development fee is being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects.

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

Enterprise Funds (for all funds) – The total projected carryover of \$101.75 million for FY20 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 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 \$5.30 million for FY20. Approximately \$253,700 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 FY20 is \$1.86 million. The individual ending components of this balance are made up of \$897,900 for Health & Wellness, \$783,885 Safety & Workers Compensation, \$(671,700) for General/Auto Liability, \$513,700 Employee Practice/Property, \$(215,900) Special Coverage, and \$548,500 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 \$1.73 million for FY20 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 \$1.28 million for FY20. Consolidated LID's carryover balance is projected to be \$536,800 for FY20. 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 \$6.04 million for FY20, of which \$2.10 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 FY20 is \$2.81 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.

NOTES

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PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The area wide projected "taxable" assessed value (full and true less exempted properties) for the 2020 fiscal year, (2019 calendar year) is \$5.00 billion, up from \$4.92 billion (a 1.4% increase) in 2019.

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

The taxable assessed value is net of a projected \$370 million of property exemptions The Senior Citizen and Disabled Veteran exemption is about 76% of the total.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY20 (calendar 2019) at \$5.00 billion. This amount includes both real and business personal property assessments. This represents an increase of \$96.1 million increase (1.9%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A CBJ resident charged the “total mill rate” of 10.66 mills is paying property taxes equal to 1.066% of their assessed value. A one-mill levy assessed borough-wide will generate \$5.5 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>FY18</u>	<u>FY19</u>	<u>Approved FY20</u>	<u>Adopted FY20</u>
Operational				
Areawide	6.70	6.70	6.70	6.70
Roaded Service Area	2.30	2.30	2.30	2.45
Capital City Fire/Rescue	0.36	0.36	0.36	0.31
Total Operational	9.36	9.36	9.36	9.46
Debt Service	1.30	1.30	1.30	1.20
Total Mill Levy	10.66	10.66	10.66	10.66
Mill Change	-	-	-	-
% Change	-	%	-	%

The 2019 property assessments do not include an estimated \$290 million in required State exemptions for 1,900 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY20 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$2.9 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 FY20 is 9.46 mills, an increase over FY19. The debt mill levy is 1.20 for FY20, a decrease of 0.10 mills from FY19. This brings the total FY20 mill levy to 10.66, which is unchanged from FY19.

PROPERTY ASSESSMENT AND TAXATION

MILL LEVY HISTORY

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

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

PROPERTY ASSESSMENT AND TAXATION

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

Areawide:

- | | | |
|----------------------------------|---------------------------------|---------------------------------|
| Education | Libraries | 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 | | |

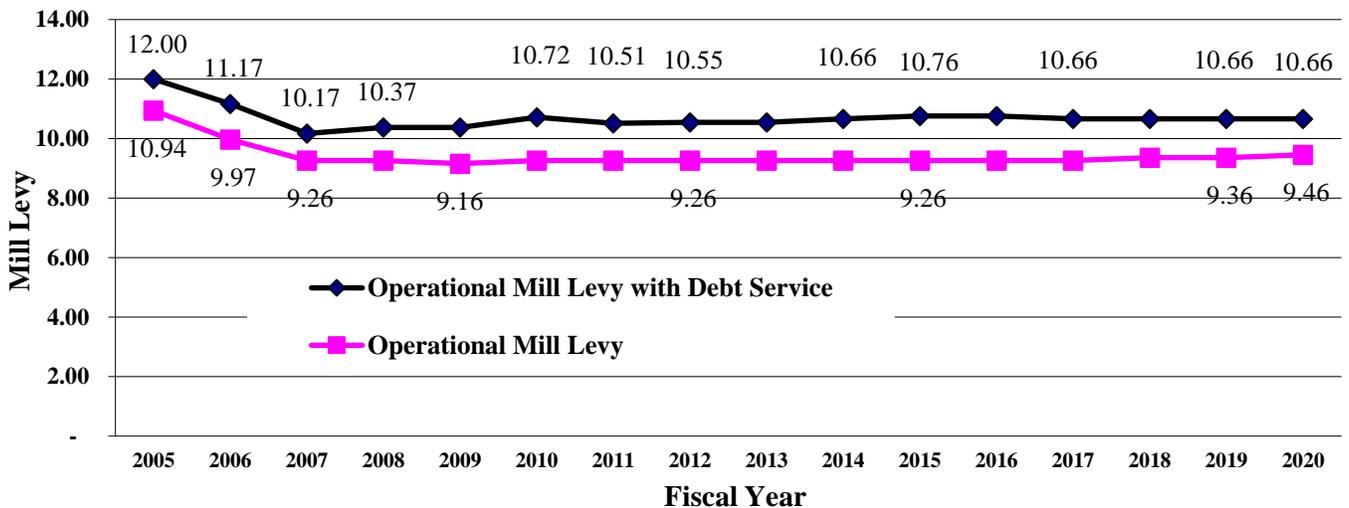
Rodeded Service Area Number 9:

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

Fire Service Area Number 10:

- Capital City Rescue (Fire)

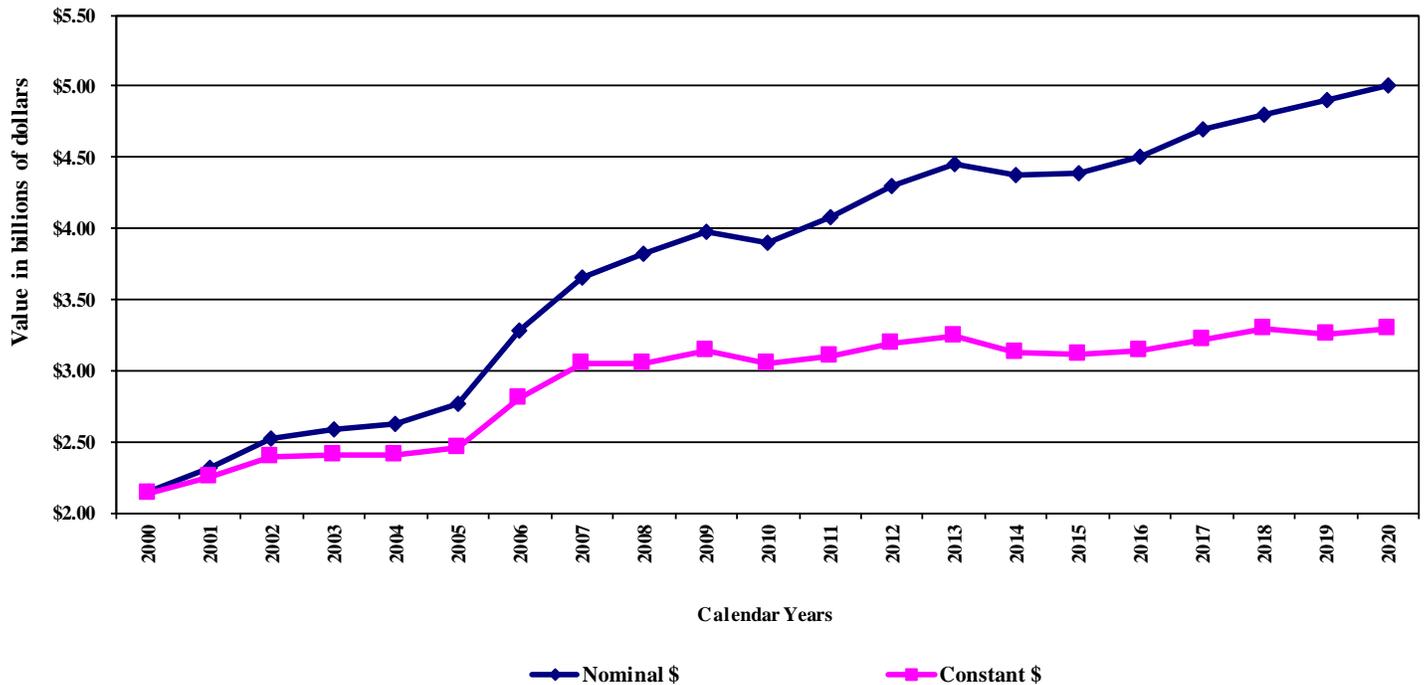
The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the 15 years. The City’s practice has been to reduce the operating mill levy when financially practical.



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.

**Assessed Values
FY00 - FY20**



NOTES

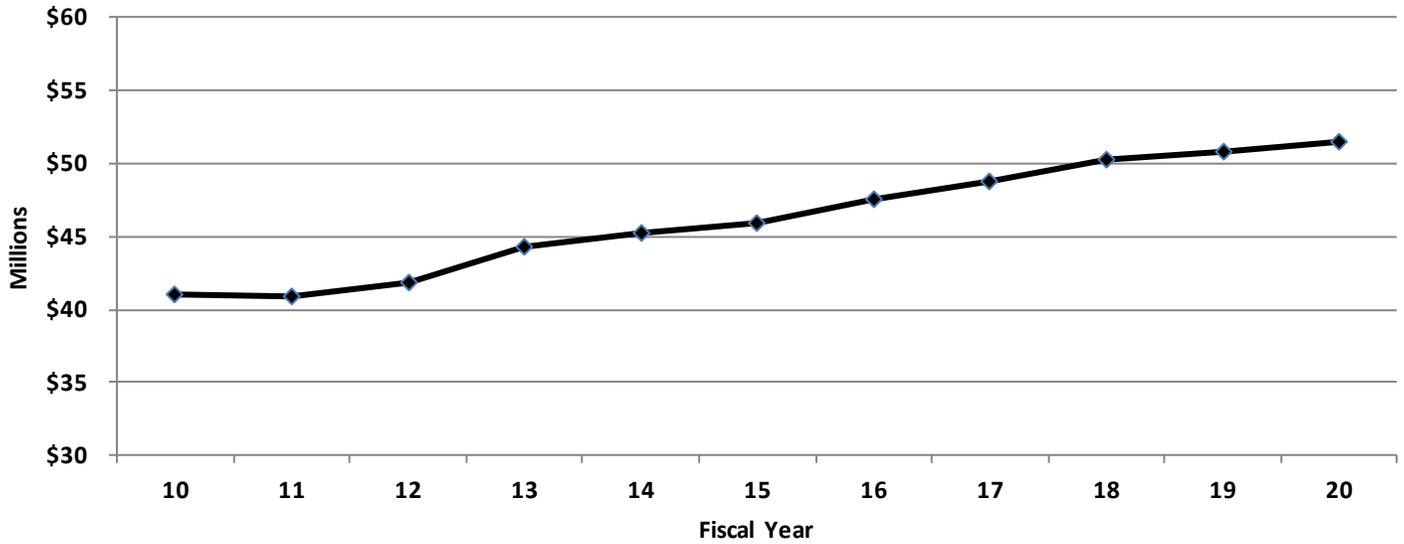
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

The FY19 projection for property tax revenue is \$50.8M, up \$0.5M or 1.0% from FY18. The projection for FY20 is \$51.5M, an increase of \$0.7M or 1.5%. The mill rates for FY19 and FY20 are 10.66 and 10.66 mills respectively.



FY10-18 are based on actual collections
FY19-20 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 FY18 were \$48.6M, an increase of \$2.0M or 4.3%. The FY19 Projected and FY20 Adopted sales taxes revenues are projected to be \$49.5M and \$49.9M respectively. There is a net increase in revenue of \$0.9M (1.8%) in FY19 and further an increase of \$0.4M (0.8%) in FY20. Flat revenues are being projected due to competing positive and negative activity in the local economy. State government budget contraction the past several years has led to a loss of state government and construction jobs, while growth in tourism is driving an increase in local retail spending. Other major workforce categories (mining, fishing and local government) are stable. 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

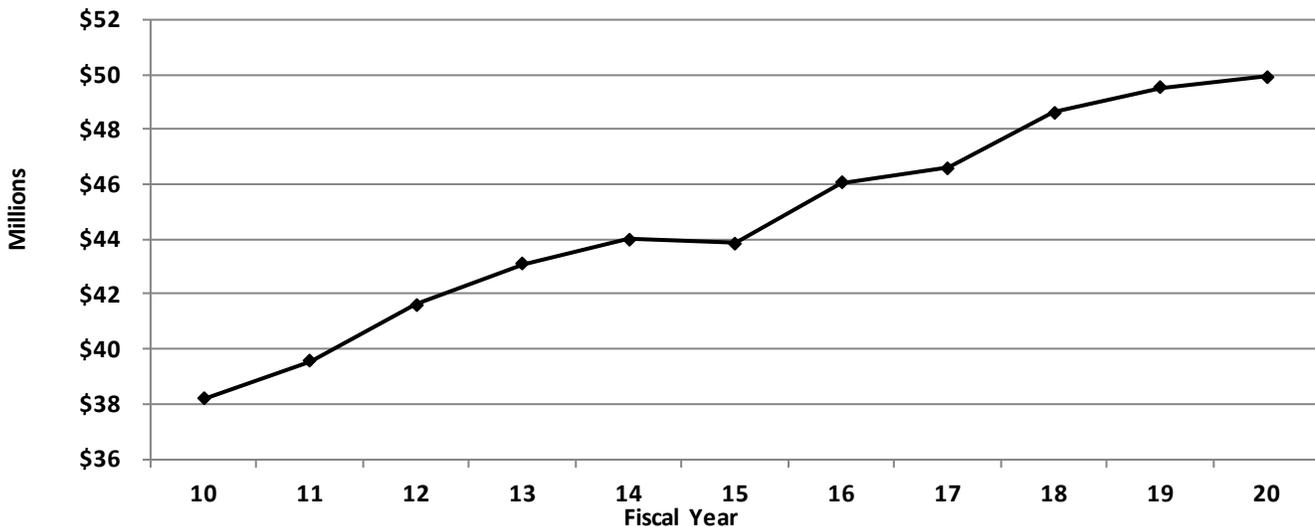
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

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

TEMPORARY 3% SALES TAX

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



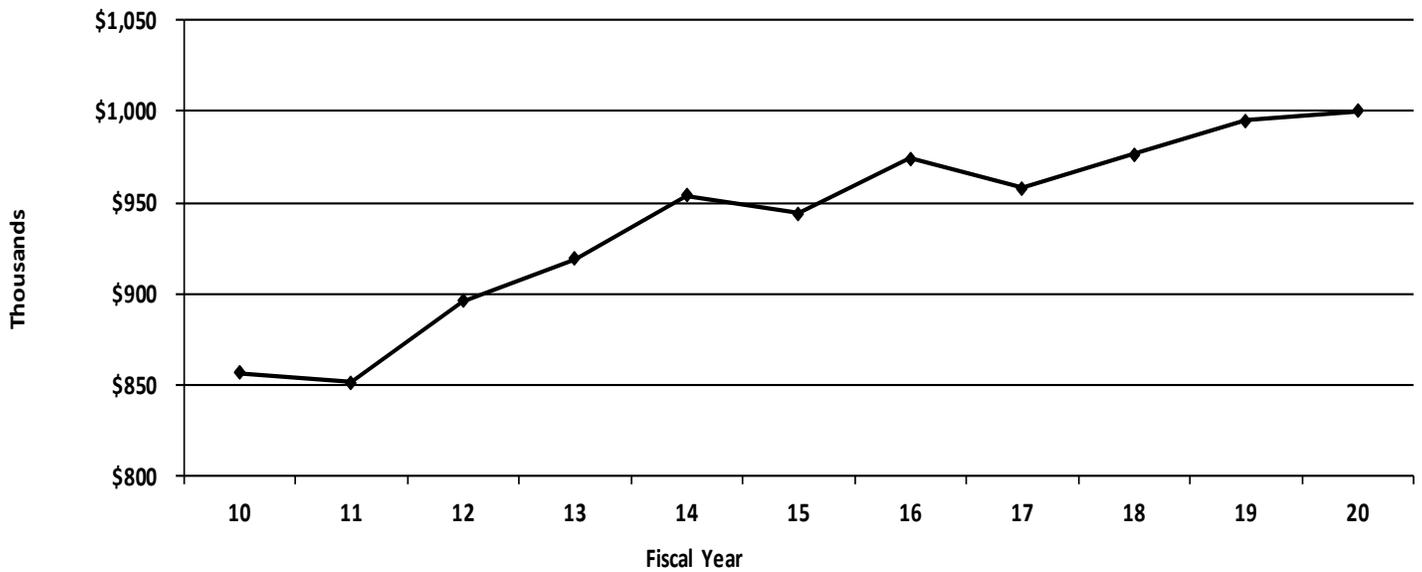
FY10-18 are based on actual revenue collected
FY19-20 are based on estimated collections

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 FY18 were \$0.976M, up slightly by \$18.3K or 1.9%. FY19 projections for liquor tax revenues are \$0.995K, up \$18.8K or 1.9%, and forecast to trend slightly higher to \$1.0M in FY20, an increase of \$5.0K or 0.5%.



FY10-18 are based on actual revenue collected
FY19-20 are based on estimated collections

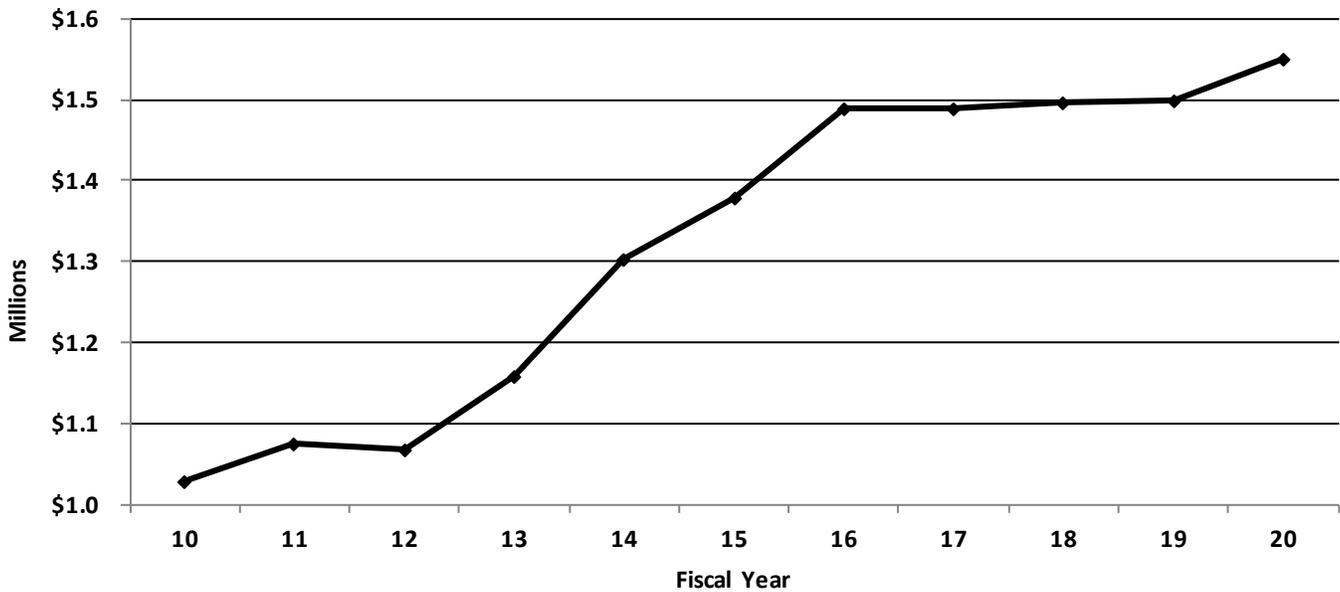
MAJOR REVENUES

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 FY18 were \$1.5M. FY19 projections for Hotel-Motel room tax revenues are projected to increase over FY18 by just \$2.2K or 0.1%. FY20 projections are \$1.55M, an increase of \$50.0K or 3.3% from the FY19 projection of \$1.5M. The increase is projected as a result of an anticipated increase in short-term non-hotel room rentals (i.e. independent vacation rentals offered through services like Airbnb.com, vrbo.com, etc.).



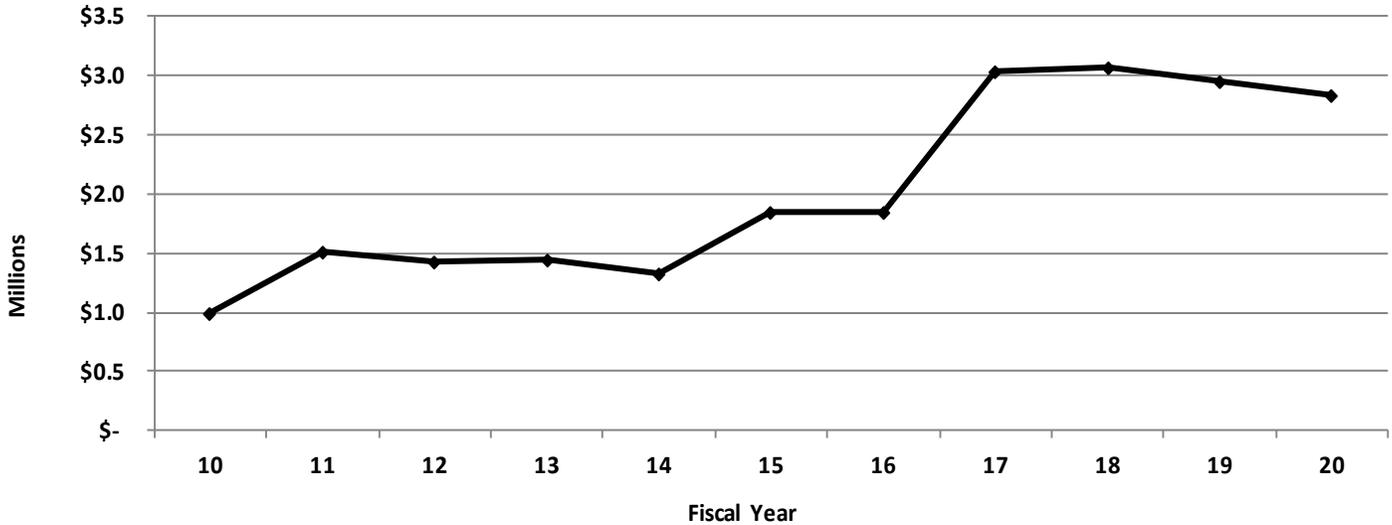
FY10-18 are based on actual revenue collected.
FY19-20 are based on estimated collections.

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.

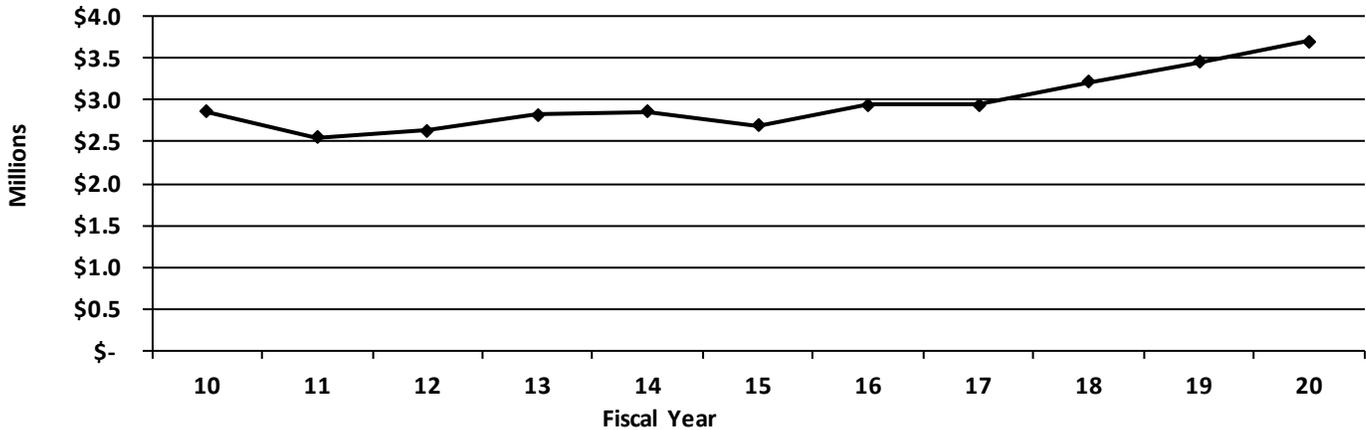
FY18 tax revenues were \$3.07M. FY19 projections are projected to decrease from FY18 to \$2.95M, down \$127.8K or (4.2%). FY20 revenues are projected to dip to \$2.83M.



FY10-18 are based on actual collections
 FY19-20 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY18 was \$3.22M. The FY19 projection for Port Development Fees is \$3.45M an increase of \$230K or 7.2% over FY18 actuals. The FY20 Port Development Fees projection is \$3.70M, an increase of \$250K or 7.2% over FY19.



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

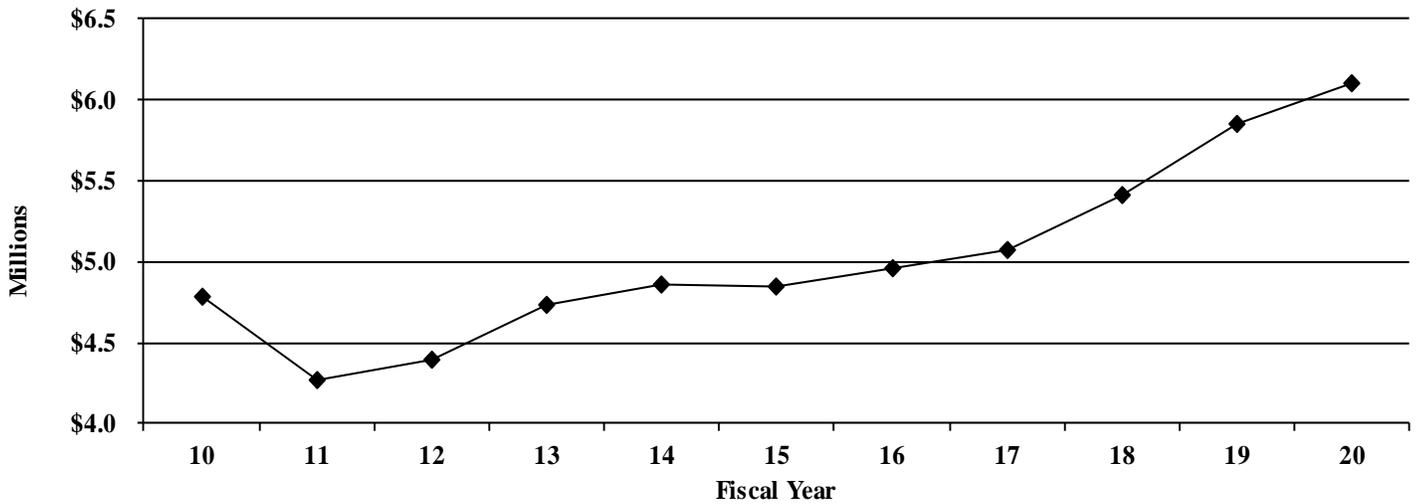
FY10-18 are based on actual collections
 FY19-20 are based on budget projections

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 FY18 were \$5.41M. FY19 projections are \$5.85M, an increase of \$440K or 8.2% over FY18 actuals. Projections for FY20 are \$6.10M, an increase of \$250K or 4.3% over FY19 projections.



FY10-18 are based on actual collections
FY19-20 are based on budget projections

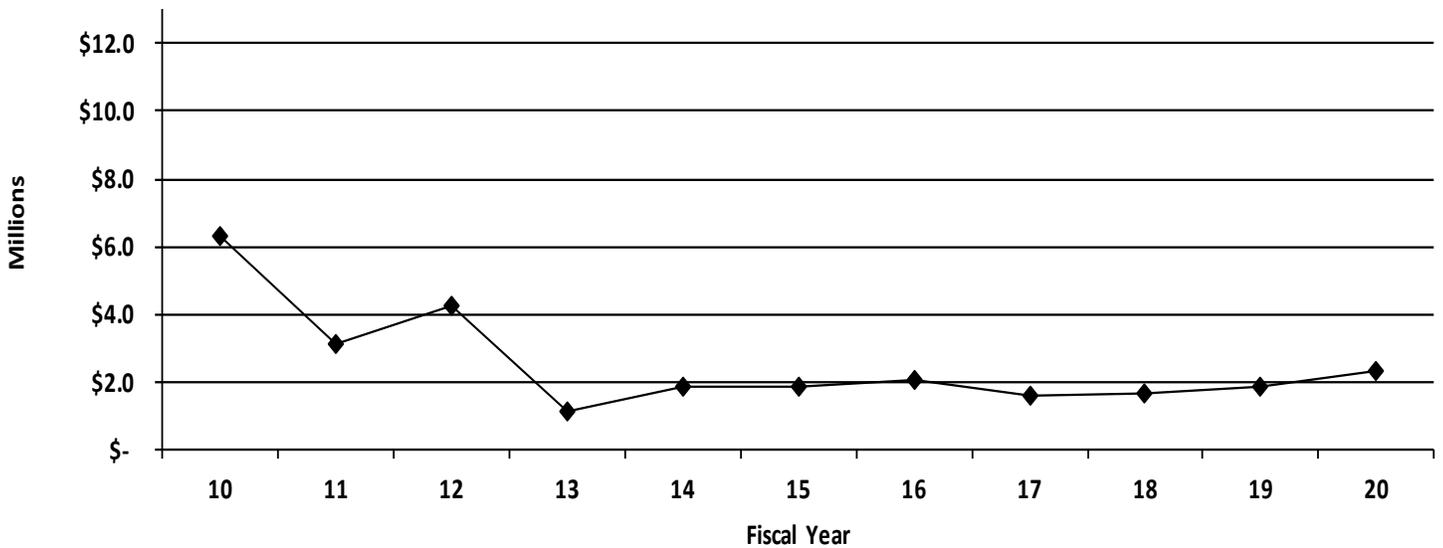
MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

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

Interest Income for FY18 was \$1.7M. The FY19 projection is \$1.9M, an increase of \$160K or 9.2% from the FY18 actuals. The FY20 projection is \$2.3M, an increase of \$460K, or 24.7%.



FY10-18 are based on actual collections
FY19-20 are based on budget projections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

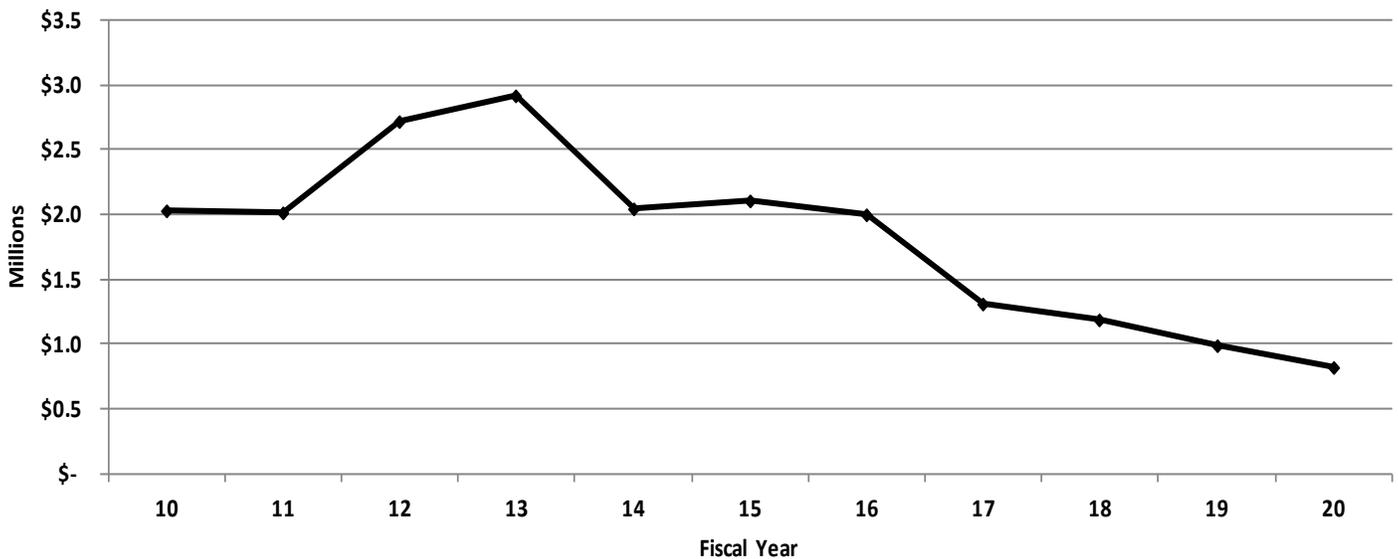
COMMUNITY REVENUE SHARING / COMMUNITY ASSISTANCE PROGRAM

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

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

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

Based on the State’s formula, the CBJ received \$1.2M in FY18 and is projected to receive \$1.0M in FY19 as the second installment under CAP. The FY20 CAP payment is estimated to be \$800K.



FY10-18 are based on actual revenue collected
FY19-20 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.

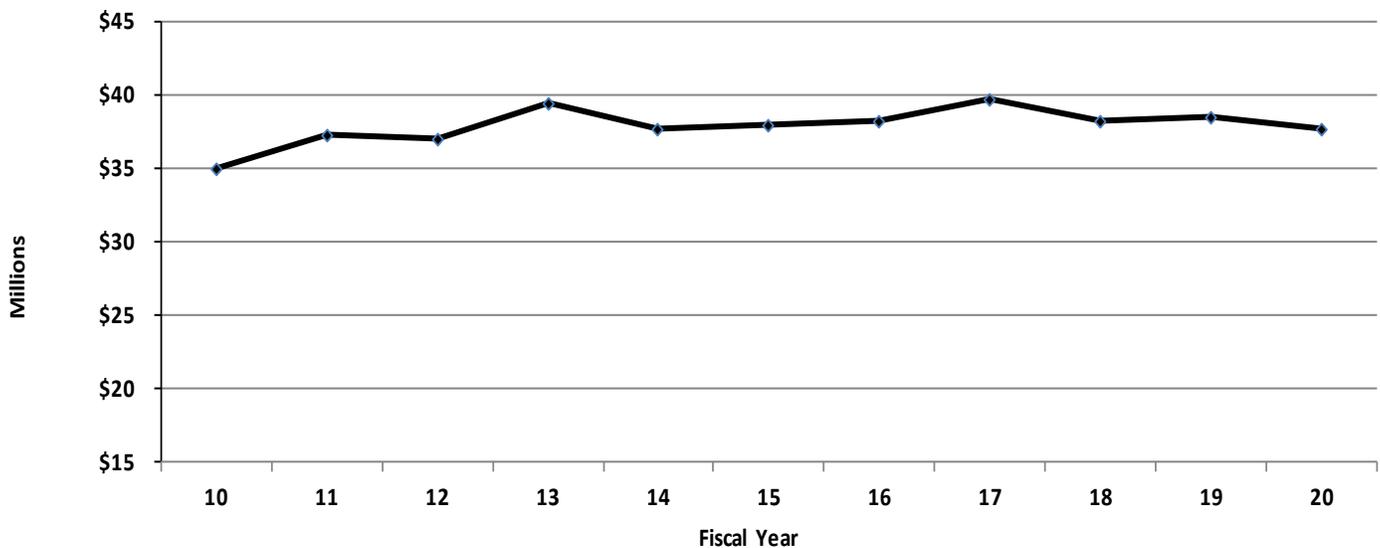
The FY15 foundation funding was \$38.0M an increase of \$0.34M or 0.9% over FY14.

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

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

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

The foundation funding projection for FY19 is \$38.5M. The base student allocation is set at \$5,930 for both FY19 and FY20. The actual student population (based on October student counts) for FY19 was 4,648. The student population is projected to decrease to 4,577 in FY20, a loss of 71 students.



FY10-17 are based on actual revenue collected
FY18-20 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:

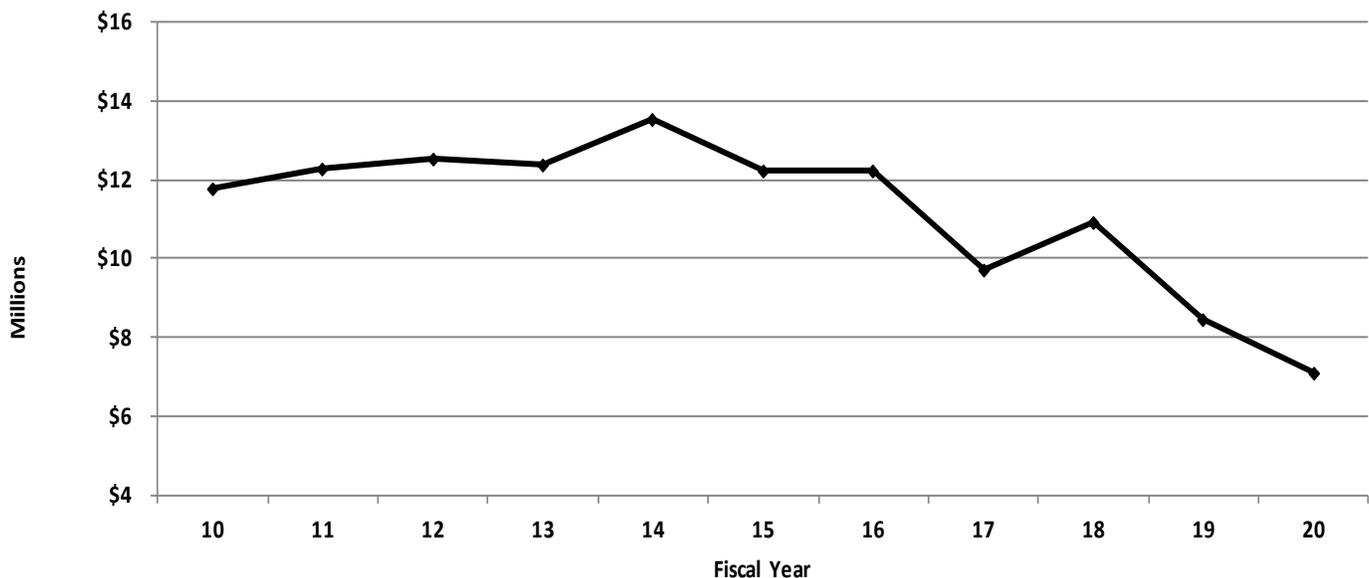
FY11 Actual	\$8.39M
FY12 Actual	\$10.5M
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Actual	\$ 4.8M
FY18 Actual	\$ 4.7M
FY19 Projected	\$ 5.4M
FY20 Adopted	\$ 5.4M

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY09-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of Governor Walker’s reduction in School Construction Debt Reimbursement to communities and certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. FY19 debt service declines further as more school bonds become fully paid. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction bond issues are anticipated before FY21.



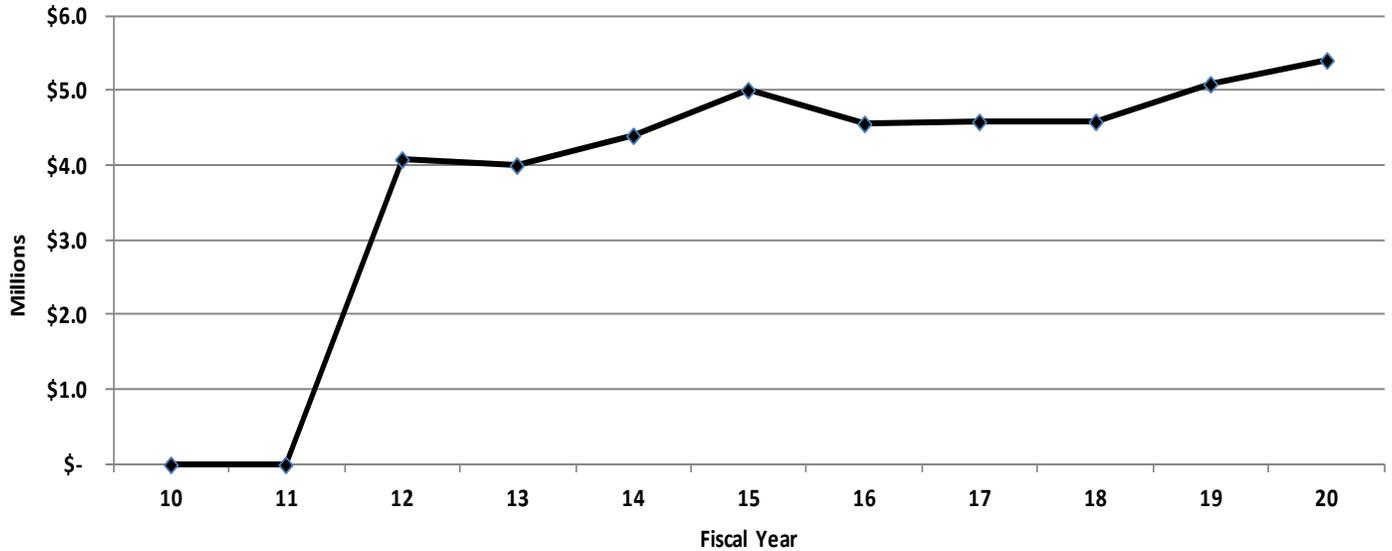
FY10-18 are based on actual revenue collected
 FY19-20 are based on budget projections

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 FY18 were \$4.60M and are projected to increase in FY19 to \$5.10M, up \$500K or 10.9%. FY20 revenue projections are expected to increase to \$5.40M, up \$300K or 5.9% from FY19.



FY10-18 are based on actual revenue collected
FY19-20 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources for general government in FY18 were \$2.27M and are projected to increase in FY19 to \$2.82M, up \$607K. FY20 projections are \$2.80M, a decrease of \$23K from FY19.

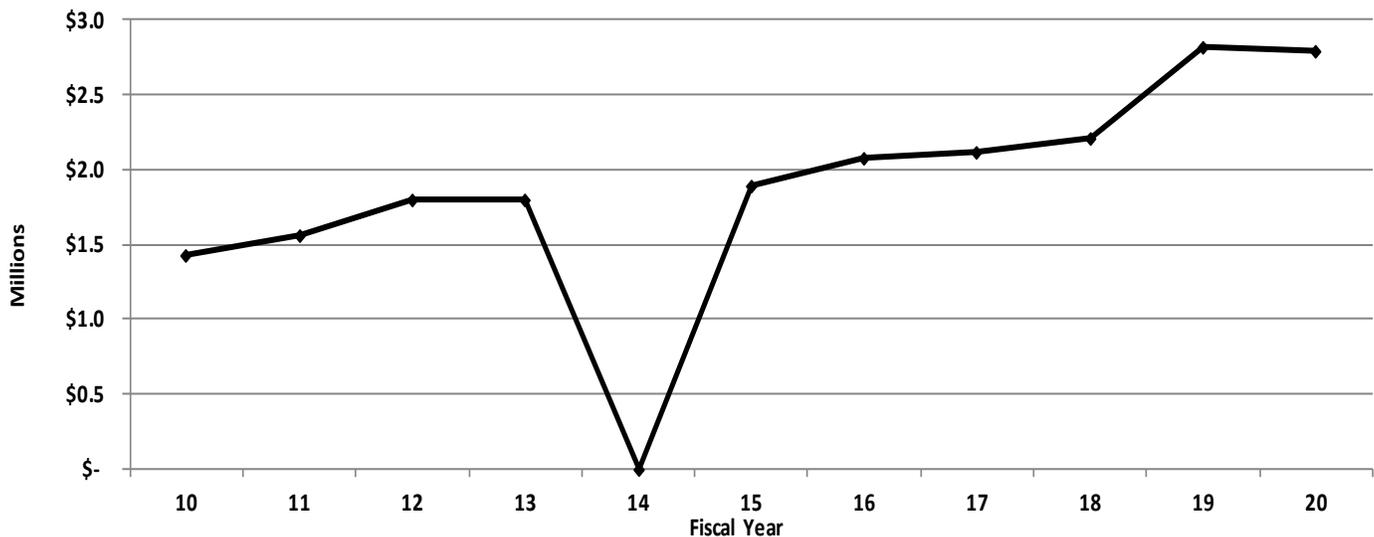
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY18 was \$2.21M, up 6.6%. The FY19 projection is \$2.82M, and the projection for FY20 is \$2.80M.



FY10-18 are based on actual revenues collected
FY19-20 are based on budgeted projections

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 15,300	16,000	16,000	16,400	16,400
Interdepartmental Charges	9,700	8,500	8,500	8,500	8,500
Support to:					
General Fund					
Centennial Hall	634,300	645,000	645,000	645,000	664,000
Mayor & Assembly Grants:					
Downtown Business Associator	50,000	75,000	75,000	75,000	75,000
Travel Juneau	1,040,000	860,000	860,000	860,000	885,000
Total Expenditures	1,749,300	1,604,500	1,604,500	1,604,900	1,648,900
FUNDING SOURCES:					
Hotel Tax Revenue	1,497,800	1,500,000	1,500,000	1,600,000	1,550,000
Total Funding Sources	1,497,800	1,500,000	1,500,000	1,600,000	1,550,000
FUND BALANCE:					
Beginning of Period	742,200	490,700	490,700	386,200	386,200
Increase/(decrease) in Fund Balanc	(251,500)	(104,500)	(104,500)	(4,900)	(98,900)
End of Period Fund Balance	\$ 490,700	386,200	386,200	381,300	287,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 21,100	32,600	32,600	33,400	33,400
Interdepartmental Charges	9,900	8,500	8,500	8,500	8,500
Support to:					
General Fund	316,400	551,400	551,400	508,000	508,000
Roaded Service Area	416,400	725,700	725,700	668,600	668,600
Fire Service Area	61,900	107,900	107,900	99,400	99,400
General Fund	794,700	1,385,000	1,385,000	1,276,000	1,276,000
Mayor & Assembly Grants:					
Juneau Community Foundation:					
Mental Health Study	-	-	-	-	45,000
Glory Hall	-	-	-	-	150,000
Housing First	-	400,000	400,000	-	-
Juneau Economic Development:					
Child Care	-	-	-	-	150,000
Development Council	17,500	-	-	-	-
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Manager	75,000	-	-	-	-
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	500,000	-	-	-	-
Total Expenditures	2,815,100	3,223,000	3,223,000	2,714,800	3,059,800
FUNDING SOURCES:					
Tobacco Excise Tax	3,072,800	2,784,000	2,945,000	2,675,000	2,825,000
Total Funding Sources	3,072,800	2,784,000	2,945,000	2,675,000	2,825,000
FUND BALANCE:					
Beginning of Period	566,400	824,100	824,100	546,100	546,100
Increase/(decrease) in Fund Balance	257,700	(439,000)	(278,000)	(39,800)	(234,800)
End of Period Fund Balance	\$ 824,100	385,100	546,100	506,300	311,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Sales Tax Division Allocation	497,900	512,400	512,400	525,000	525,000
Interdepartmental Charges	316,100	439,400	439,400	439,400	439,400
Senior Sales Tax Rebates	124,100	130,000	125,500	130,000	130,000
Support to:					
General Governmental	26,401,200	27,511,500	27,511,500	25,711,500	28,499,500
Budget Reserve	1,050,000	400,000	400,000	-	-
Affordable Housing	-	400,000	400,000	400,000	400,000
Debt Service	2,755,000	1,040,000	1,040,000	-	200,000
Areawide Capital Projects	13,365,500	17,670,100	17,670,100	-	20,312,000
Waste Management	600,000	400,000	400,000	400,000	400,000
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	975,000	975,000	975,000	175,000
Available for Capital Projects	-	-	-	18,000,000	-
Total Expenditures	46,054,800	49,478,400	49,473,900	46,580,900	51,080,900
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	9,721,800	9,310,000	9,900,000	9,310,000	9,980,000
Temporary 3%, term 07/01/17 - 06/30/22					
General Government 1%	9,721,700	9,310,000	9,900,000	9,310,000	9,980,000
Capital Projects 1%	9,721,700	9,310,000	9,900,000	9,310,000	9,980,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,721,700	9,310,000	9,900,000	9,310,000	9,980,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	9,721,700	3,258,500	3,465,000	-	-
Term 10/01/18 - 09/30/23	-	6,051,500	6,435,000	9,310,000	9,980,000
Liquor Sales Tax 3%	976,200	975,000	995,000	975,000	1,000,000
Licenses, Permits, and Fees	16,500	21,500	16,000	21,500	16,500
Support from:					
General Fund	50,000	-	-	-	-
Capital Projects	100,300	-	-	-	-
Total Funding Sources	49,751,600	47,546,500	50,511,000	47,546,500	50,916,500
FUND BALANCE:					
Beginning of Period	4,868,600	8,565,400	8,565,400	9,602,500	9,602,500
Increase/(decrease) in Fund Balance	3,696,800	(1,931,900)	1,037,100	965,600	(164,400)
End of Period Fund Balance	\$ 8,565,400	6,633,500	9,602,500	10,568,100	9,438,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY18 Actuals	FY19		FY20	
		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	2,095,300	2,097,400	2,097,400	2,094,800	2,094,800
Capital Projects	4,600,000	8,700,000	8,700,000	-	4,500,000
Docks	-	-	-	-	358,500
Total Expenditures	6,700,800	10,802,900	10,802,900	2,100,300	6,958,800
FUNDING SOURCES:					
Port Development Fees	3,217,400	3,325,000	3,450,000	3,500,000	3,700,000
State Marine Passenger Fees	4,600,000	5,025,000	5,100,000	5,250,000	5,400,000
Total Funding Sources	7,817,400	8,350,000	8,550,000	8,750,000	9,100,000
FUND BALANCE:					
Beginning Available Fund Balance	1,732,200	2,848,800	2,848,800	595,900	595,900
Increase (decrease) in Fund Balance	1,116,600	(2,452,900)	(2,252,900)	6,649,700	2,141,200
End of Period Fund Balance	\$ 2,848,800	395,900	595,900	7,245,600	2,737,100

LIBRARY MINOR CONTRIBUTIONS FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	\$ 10,200	100,000	80,000	11,900	46,700
Total Expenditures	10,200	100,000	80,000	11,900	46,700
FUNDING SOURCES:					
Donations and Contributions	-	-	-	-	-
Total Funding Sources	\$ -	-	-	-	-
FUND BALANCE:					
Beginning Fund Balance	\$ 136,900	126,700	126,700	46,700	46,700
Increase (decrease) in Fund Balance	(10,200)	(100,000)	(80,000)	(11,900)	(46,700)
End of Period Fund Balance	\$ 126,700	26,700	46,700	34,800	-

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Settlement	-	1,500,000	1,500,000	-	-
Support to:					
General Fund	1,638,100	1,626,700	1,626,700	1,626,700	2,334,800
Roaded Service Area	1,263,600	970,100	970,100	970,100	983,700
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Downtown Parking	-	12,800	12,800	12,800	12,800
Dock	287,600	457,600	457,600	287,600	55,000
Building Maintenance	72,000	46,200	46,200	46,200	12,600
Capital Projects	1,924,100	5,254,900	5,254,900	-	631,100
Total Expenditures	5,260,900	9,943,800	9,943,800	3,018,900	4,105,500
FUNDING SOURCES:					
Marine Passenger Fee	5,407,300	5,500,000	5,850,000	5,750,000	6,100,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	55,400	30,900	30,900	-	-
Dock	-	170,000	170,000	-	-
Capital Projects	30,000	1,629,000	1,629,000	-	-
Total Funding Sources	5,492,700	7,329,900	7,679,900	5,750,000	6,100,000
FUND BALANCE:					
Beginning of Period	535,700	767,500	767,500	(1,496,400)	(1,496,400)
Increase/(decrease) in Fund Balanc	231,800	(2,613,900)	(2,263,900)	2,731,100	1,994,500
End of Period Fund Balance	\$ 767,500	(1,846,400)	(1,496,400)	1,234,700	498,100

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Commodities and Services	41,100	116,000	56,000	116,000	126,000
Total Expenditures	41,100	116,000	56,000	116,000	126,000
FUNDING SOURCES:					
Loan Repayments	6,800	-	10,800	-	50,000
State Grants	17,000	-	-	-	-
Investment and Interest Income	300	100	100	100	100
Support from Sales Tax	-	400,000	400,000	400,000	400,000
Total Funding Sources	24,100	400,100	410,900	400,100	450,100
FUND BALANCE:					
Beginning of Period	677,100	701,200	701,200	1,056,100	1,056,100
Increase/(decrease) in Fund Balanc	24,100	284,100	354,900	284,100	324,100
End of Period Available	\$ 701,200	985,300	1,056,100	1,340,200	1,380,200

Note: The Affordable Housing Fund comes under the direct operational responsibility of the Mayor and Assembly. Dispersement from the Affordable Housing Fund requires specific Assembly authorization. During FY18, the Assembly continued the CBJ Accessory Apartment Grant Incentive Program to be used over a five year period (or until the funds are used). The CBJ Accessory Apartment Grant Incentive Program provides \$6,000 incentive grants to homeowners for new accessory apartment units that pass a final inspection and receive a Certificate of Occupancy.

NOTES

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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 FY20-25.

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 FY20 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY20 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 FY20 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2020 – 2025** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2020**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY20.

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 FY19 that have been established by the Assembly, the PWFC and/or the City Manager. FY19 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

FY20 Adopted Capital Project Budget

The table below shows the source of funds for the Adopted FY19 capital budget as well as the funding sources for the Adopted FY20 capital budget.

Table 1
Summary of FY20
Capital Project Funding Sources
(costs in thousands)

FUNDING SOURCES	Adopted FY19 Budget	Adopted FY20 Budget
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,500.0
Temporary 1% Sales Tax	7,400.0	7,700.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	9,100.0	11,112.0
Marine Passenger Fees	2,635.0	631.1
State Marine Passenger Fees	-	4,500.0
Port Development Fees	-	-
General Governmental Support	-	-
Lands	100.0	500.0
Bartlett Regional Hospital	-	4,000.0
Docks and Harbors	-	140.0
Wastewater Utility Enterprise Fund	3,845.0	3,225.0
Water Utility Enterprise Fund	1,600.0	4,050.0
Total	\$ 25,680.0	\$ 37,358.1

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 FY20 – FY25 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 2020 – 2025**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2020**.

CAPITAL PROJECTS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Capital Expenditures:					
Schools	722,900	800,000	1,016,500	-	1,000,000
Roads and Sidewalks	7,794,400	8,215,000	8,911,800	-	8,900,000
Fire and Safety	279,900	-	48,100	-	-
Community Development	3,768,800	4,682,000	5,267,000	18,100,000	3,442,000
Parks and Recreation	4,322,900	2,270,000	4,538,200	-	3,870,000
Juneau International Airport	14,874,100	15,747,300	20,539,500	-	-
Bartlett Regional Hospital	74,000	4,200,000	585,200	-	4,000,000
Areawide Water Utility	920,300	1,600,000	1,734,600	2,750,000	5,050,000
Areawide Wastewater Utility	15,736,700	5,845,000	8,567,700	665,000	5,825,000
Harbors	4,373,800	140,000	894,500	-	771,100
Docks	5,503,900	14,304,900	2,653,800	-	4,500,000
Waste Management	-	1,774,600	-	500,000	-
Total Expenditures	58,371,700	59,578,800	54,756,900	22,015,000	37,358,100
FUNDING SOURCES:					
Federal Sources	14,197,800	15,197,200	15,197,200	-	-
State Sources	6,826,000	1,240,000	1,240,000	-	-
Interest	10,300	-	-	-	-
Other	14,692,300	132,000	132,000	-	-
Capital Projects Support from:					
General Governmental Funds	100,000	-	-	-	-
Sales Tax	13,365,500	17,670,100	17,670,100	18,000,000	20,312,000
Tobacco Excise Tax	500,000	-	-	-	-
Lands	685,000	100,000	100,000	100,000	500,000
Marine Passenger Fees	1,924,100	5,254,900	5,254,900	-	631,100
Port Development	4,600,000	8,700,000	8,700,000	-	4,500,000
Airport	-	380,000	380,000	-	-
Bartlett Regional Hospital	564,100	1,900,000	1,900,000	-	4,000,000
Harbors	733,000	-	-	-	140,000
Docks	200,000	2,235,000	2,235,000	-	-
Water	2,500,000	1,600,000	1,600,000	2,750,000	4,050,000
Wastewater	4,815,000	3,845,000	3,845,000	665,000	3,225,000
Waste Management	-	1,774,600	1,774,600	500,000	-
Total Funding Sources	65,713,100	60,028,800	60,028,800	22,015,000	37,358,100
FUND BALANCE:					
Beginning of Period	71,908,400	79,249,800	79,249,800	84,521,700	84,521,700
Increase/(decrease) in Fund Balance	7,341,400	450,000	5,271,900	-	-
End of Period Fund Balance	\$ 79,249,800	79,699,800	84,521,700	84,521,700	84,521,700

NOTES

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GENERAL GOVERNMENTAL FUND SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 45,891,700	47,770,300	45,797,300	48,435,500	49,195,700
Commodities and Services	19,770,200	21,113,900	21,387,800	20,217,100	22,210,600
Assembly Grants	4,924,000	6,613,300	6,641,600	4,204,300	5,740,300
Assembly Special Contracts	154,800	150,000	150,000	150,000	155,000
Capital Outlay	430,300	239,800	228,300	239,800	199,800
Contingency	4,200	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds (1)	55,400	30,900	30,900	-	-
Support to Other Funds	27,942,200	29,117,500	29,117,500	29,085,200	28,999,300
Total Expenditures	99,172,800	105,055,700	103,373,400	102,351,900	106,520,700
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,271,100	907,000	1,071,200	907,000	1,142,900
ASHA in Lieu of Taxes	88,800	89,000	87,800	90,000	90,000
Miscellaneous Grants	2,250,800	2,578,600	2,491,900	1,948,600	2,634,100
Total State Support	3,610,700	3,574,600	3,650,900	2,945,600	3,867,000
Federal Support:					
Federal in Lieu of Taxes	2,216,900	2,150,000	2,823,800	2,171,000	2,800,000
Secure Rural Schools/Roads	553,600	700,000	550,000	700,000	550,000
Miscellaneous Grants	20,500	135,500	340,500	135,500	135,500
Total Federal Support	2,791,000	2,985,500	3,714,300	3,006,500	3,485,500
Local Support:					
Property Taxes	44,007,900	44,481,100	44,436,700	44,482,100	45,572,900
Charges for Services	3,479,000	3,848,800	3,085,500	3,951,500	3,214,300
E911 Surcharge	843,700	880,000	830,000	880,000	830,000
Contracted Services	1,643,000	1,711,600	1,680,100	1,737,300	1,739,500
Investment & Interest Income	1,696,700	1,936,500	1,853,500	1,889,500	2,311,500
Licenses, Permits, Fees	878,700	824,300	794,700	903,500	819,400
Fines and Forfeitures	381,800	248,400	348,200	251,100	248,000
Rentals and Leases	752,000	393,900	414,600	769,600	428,400
Sales	64,400	59,700	43,600	65,700	51,400
Donations	63,700	93,500	46,400	78,500	88,600
Other Revenue	109,800	47,200	76,800	51,800	51,800
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	6,178,800	4,587,700	4,575,600	4,597,400	4,519,000
Total Local Support	60,623,800	59,637,000	58,710,000	60,182,300	60,399,100
Total Revenues	67,025,500	66,197,100	66,075,200	66,134,400	67,751,600

GENERAL GOVERNMENTAL FUND SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Support From Other Funds:					
General Fund	-	144,400	144,400	-	-
Sales Tax	27,451,200	27,911,500	27,911,500	25,711,500	28,499,500
Hotel Tax	1,724,300	1,580,000	1,580,000	1,580,000	1,624,000
Tobacco Excise Tax	1,766,100	2,663,900	2,663,900	2,154,900	2,499,900
Marine Passenger Fee	3,043,700	2,666,800	2,666,800	2,666,800	3,388,500
Special Assessment Funds	192,400	251,000	228,400	255,500	254,900
Permanent Fund	89,300	90,000	90,000	90,000	90,000
Total Support From Other Funds	34,267,000	35,307,600	35,285,000	32,458,700	36,356,800
Total Funding Sources	\$ 101,292,500	101,504,700	101,360,200	98,593,100	104,108,400
FUND BALANCES:					
Beginning of Period Reserved Balance	\$ 15,020,800	16,113,100	16,113,100	16,513,100	16,513,100
Increase (Decrease) in Reserve	1,092,300	400,000	400,000	-	-
End of Period Reserve	\$ 16,113,100	16,513,100	16,513,100	16,513,100	16,513,100
Beginning of Period Available	\$ 7,773,200	8,800,600	8,800,600	6,387,400	6,387,400
Increase (Decrease) in Available	1,027,400	(3,951,000)	(2,413,200)	(3,758,800)	(2,412,300)
End of Period Available	\$ 8,800,600	4,849,600	6,387,400	2,628,600	3,975,100

AREAWIDE / GENERAL FUND SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	22,336,300	22,327,600	21,124,100	22,569,900	22,926,400
Commodities and Services	7,760,000	8,365,900	8,513,000	7,253,400	8,911,100
Assembly Grants	4,924,000	6,613,300	6,641,600	4,204,300	5,740,300
Assembly Special Contracts	154,800	150,000	150,000	150,000	155,000
Contingency	4,200	20,000	20,000	20,000	20,000
Capital Outlay	130,800	239,800	159,000	239,800	199,800
Return Marine Passenger Fee Proceeds (1)	55,400	30,900	30,900	-	-
Support to Other Funds	27,760,900	28,936,200	28,936,200	28,960,200	28,874,300
Total Expenditures	63,126,400	66,683,700	65,574,800	63,397,600	66,826,900
FUNDING SOURCES:					
State Support:					
State Shared Revenue	-	10,000	10,000	10,000	260,000
ASHA in Lieu of Taxes	88,800	89,000	87,800	90,000	90,000
Miscellaneous Grants	1,067,000	1,247,100	1,239,200	617,100	1,307,600
Total State Support	1,155,800	1,346,100	1,337,000	717,100	1,657,600
Federal Support:					
Federal in Lieu of Taxes	2,216,900	2,150,000	2,823,800	2,171,000	2,800,000
Miscellaneous Grants	15,000	-	205,000	-	-
Total Federal Support	2,231,900	2,150,000	3,028,800	2,171,000	2,800,000
Local Support:					
Property Taxes	32,435,400	32,748,800	32,716,100	32,749,800	33,222,900
Charges for Services	1,713,900	2,049,000	1,350,900	2,092,300	1,426,700
Investment & Interest Income	1,695,300	1,935,500	1,852,500	1,888,500	2,310,500
Licenses, Permits, Fees	693,200	651,300	633,000	724,800	653,500
Fines and Forfeitures	94,800	75,400	75,200	78,100	75,000
Rentals and Leases	379,500	29,300	36,500	401,000	43,600
Sales	25,000	16,500	11,600	16,500	11,500
Donations	60,000	67,000	17,800	67,000	45,400
Other Revenue	9,800	(49,800)	(40,200)	(49,800)	(49,800)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	5,818,900	4,224,400	4,217,300	4,238,200	4,159,800
Total Local Support	43,450,100	42,271,700	41,395,000	42,730,700	42,423,400
Total Revenues	46,837,800	45,767,800	45,760,800	45,618,800	46,881,000

AREAWIDE / GENERAL FUND SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Support From Other Funds					
Sales Tax	14,400,800	15,334,300	15,334,300	13,134,300	13,922,300
Hotel Tax	1,724,300	1,580,000	1,580,000	1,580,000	1,624,000
Tobacco Excise Tax	1,287,800	1,830,300	1,830,300	1,386,900	1,731,900
Marine Passenger Fee	1,710,100	1,626,700	1,626,700	1,626,700	2,334,800
Special Assessment Funds	192,400	251,000	228,400	255,500	254,900
Permanent Fund	89,300	90,000	90,000	90,000	90,000
Total Support From Other Funds	19,404,700	20,712,300	20,689,700	18,073,400	19,957,900
Total Funding Sources	66,242,500	66,480,100	66,450,500	63,692,200	66,838,900
FUND BALANCES:					
Beginning of Period Reserved Balance	14,810,200	15,860,200	15,860,200	16,260,200	16,260,200
Increase (Decrease) in Reserve	1,050,000	400,000	400,000	-	-
End of Period Reserve	15,860,200	16,260,200	16,260,200	16,260,200	16,260,200
Beginning of Period Available	2,991,600	5,057,700	5,057,700	5,533,400	5,533,400
Increase (Decrease) in Available	2,066,100	(603,600)	475,700	294,600	12,000
End of Period Available	5,057,700	4,454,100	5,533,400	5,828,000	5,545,400

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

ROADED SERVICE AREA SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	20,741,900	22,515,900	21,535,100	23,012,500	23,147,100
Commodities and Services	10,729,200	11,244,700	11,332,800	11,340,000	11,667,800
Capital Outlay	299,500	-	69,300	-	-
Support to Other Funds	153,800	153,800	153,800	125,000	125,000
Total Expenditures	31,924,400	33,914,400	33,091,000	34,477,500	34,939,900
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,271,100	897,000	1,061,200	897,000	882,900
Miscellaneous Grants	1,141,000	1,321,500	1,242,700	1,321,500	1,316,500
Total State Support	2,412,100	2,218,500	2,303,900	2,218,500	2,199,400
Federal Support:					
Secure Rural Schools/Roads	553,600	700,000	550,000	700,000	550,000
Miscellaneous Grants	4,800	135,500	135,500	135,500	135,500
Total Federal Support	558,400	835,500	685,500	835,500	685,500
Local Support:					
Property Taxes	10,014,000	10,152,300	10,142,200	10,152,300	10,972,600
Charges for Services	1,739,400	1,779,600	1,710,900	1,839,000	1,767,400
E911 Surcharge	843,700	880,000	830,000	880,000	830,000
Contracted Services	698,700	765,800	734,300	776,300	780,400
Licenses, Permits, Fees	185,500	173,000	161,700	178,700	165,900
Fines and Forfeitures	287,000	173,000	273,000	173,000	173,000
Rentals and Leases	372,500	364,600	378,100	368,600	384,800
Sales	39,400	43,200	32,000	49,200	39,900
Donations	3,700	26,500	28,600	11,500	43,200
Investment & Interest Income	1,400	1,000	1,000	1,000	1,000
Other Revenue	100,000	97,000	117,000	101,600	101,600
Interdepartmental Charges	359,900	363,300	358,300	359,200	359,200
Total Local Support	14,645,200	14,819,300	14,767,100	14,890,400	15,619,000
Total Revenues	17,615,700	17,873,300	17,756,500	17,944,400	18,503,900

ROADED SERVICE AREA SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Support From Other Funds:					
Sales Tax	11,325,300	11,236,300	11,236,300	11,236,300	13,236,300
Hotel Tax					
Tobacco Excise Tax	416,400	725,700	725,700	668,600	668,600
Marine Passenger Fee	1,263,600	970,100	970,100	970,100	983,700
Total Support From Other Funds	13,005,300	12,932,100	12,932,100	12,875,000	14,888,600
Total Funding Sources	30,621,000	30,805,400	30,688,600	30,819,400	33,392,500
FUND BALANCES:					
Beginning of Period Reserved Balance	210,600	252,900	252,900	252,900	252,900
Increase (Decrease) in Reserve	42,300	-	-	-	-
End of Period Reserve	252,900	252,900	252,900	252,900	252,900
Beginning of Period Available	3,774,600	2,428,900	2,428,900	26,500	26,500
Increase (Decrease) in Available	(1,345,700)	(3,109,000)	(2,402,400)	(3,658,100)	(1,547,400)
End of Period Available	2,428,900	(680,100)	26,500	(3,631,600)	(1,520,900)

FIRE SERVICE AREA SUMMARY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	2,813,500	2,926,800	3,138,100	2,853,100	3,122,200
Commodities and Services	1,281,000	1,503,300	1,542,000	1,623,700	1,631,700
Support to Other Funds	27,500	27,500	27,500	-	-
Total Expenditures	4,122,000	4,457,600	4,707,600	4,476,800	4,753,900
FUNDING SOURCES:					
State Support:					
Miscellaneous Grants	42,800	10,000	10,000	10,000	10,000
Total State Support	42,800	10,000	10,000	10,000	10,000
Federal Support:					
Miscellaneous Grants	700	-	-	-	-
Total Federal Support	700	-	-	-	-
Local Support:					
Property Taxes	1,558,500	1,580,000	1,578,400	1,580,000	1,377,400
Charges for Services	25,700	20,200	23,700	20,200	20,200
Contracted Services	944,300	945,800	945,800	961,000	959,100
Total Local Support	2,528,500	2,546,000	2,547,900	2,561,200	2,356,700
Total Revenues	2,572,000	2,556,000	2,557,900	2,571,200	2,366,700
Support From Other Funds:					
General Fund	-	144,400	144,400	-	-
Sales Tax	1,725,100	1,340,900	1,340,900	1,340,900	1,340,900
Hotel Tax					
Tobacco Excise Tax	61,900	107,900	107,900	99,400	99,400
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Total Support From Other Funds	1,857,000	1,663,200	1,663,200	1,510,300	1,510,300
Total Funding Sources	4,429,000	4,219,200	4,221,100	4,081,500	3,877,000
FUND BALANCES:					
Beginning of Period Available	1,007,000	1,314,000	1,314,000	827,500	827,500
Increase (Decrease) in Available	307,000	(238,400)	(486,500)	(395,300)	(876,900)
End of Period Available	1,314,000	1,075,600	827,500	432,200	(49,400)

NOTES

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MAYOR AND ASSEMBLY

MISSION STATEMENT

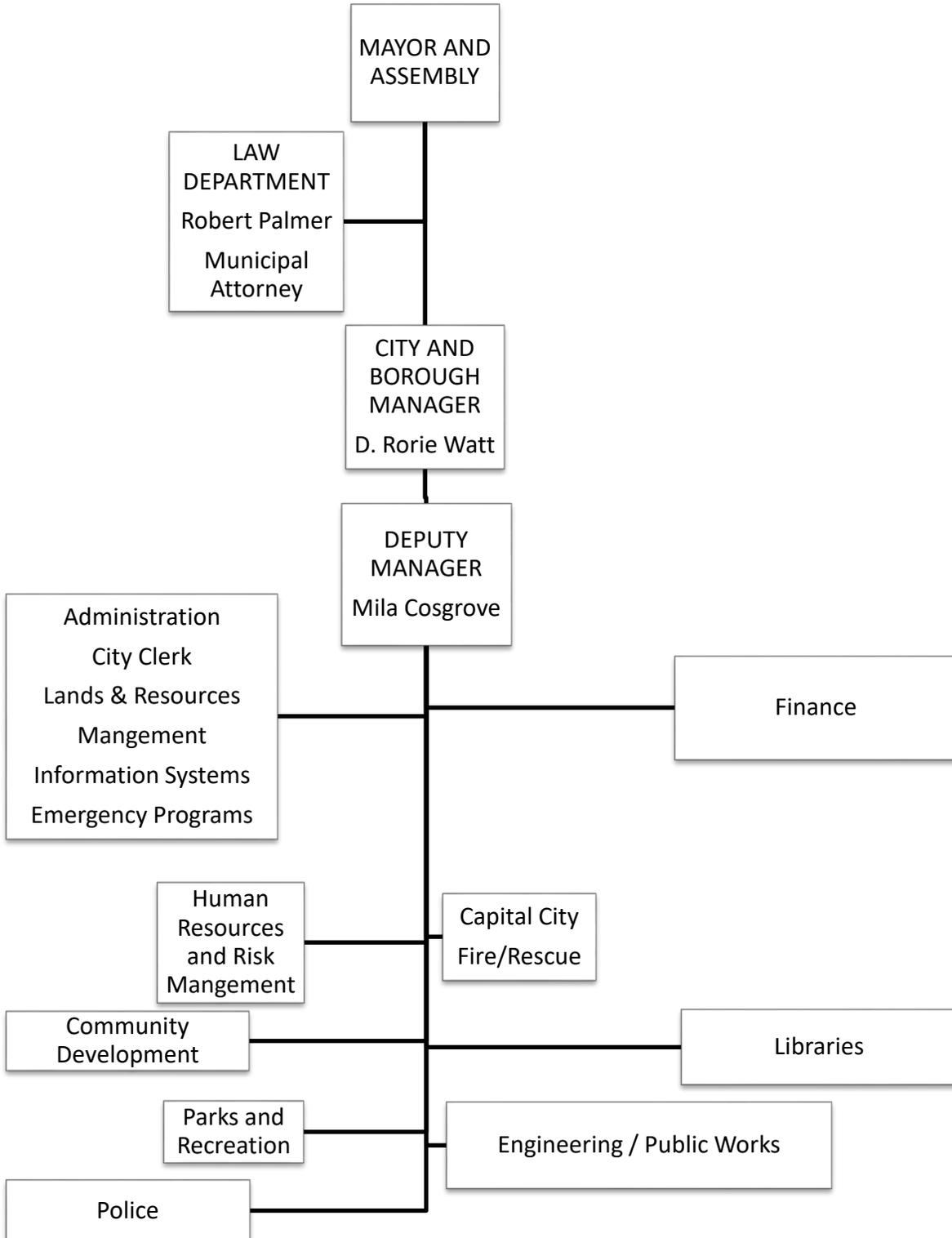
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly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

FY20 ADOPTED BUDGET

\$6,507,200

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 155,400	214,300	214,300	259,200	257,500
Commodities and Services	396,500	510,900	500,000	510,900	514,400
Better Capital City	455,000	455,000	455,000	455,000	555,000
Other-Grants & Community Projects	4,446,000	6,158,300	6,158,300	3,749,300	5,180,300
Total Expenditures	5,452,900	7,338,500	7,327,600	4,974,400	6,507,200
FUNDING SOURCES:					
Interdepartmental Charges	68,800	73,300	73,300	73,300	73,300
Support from:					
Sales Tax	840,500	2,140,500	2,140,500	590,500	578,500
Hotel Tax	1,090,000	935,000	935,000	935,000	960,000
Tobacco Excise Tax	1,212,800	1,830,300	1,830,300	1,386,900	1,731,900
Marine Passenger Fees	717,200	691,400	691,400	691,400	1,201,500
General Fund	1,523,600	1,668,000	1,657,100	1,297,300	1,962,000
Total Funding Sources	\$ 5,452,900	7,338,500	7,327,600	4,974,400	6,507,200
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.

MAYOR AND ASSEMBLY

BUDGET HIGHLIGHT

The Mayor and Assembly FY20 Adopted Budget shows an increase over the FY20 Approved Amended Budget of \$1,532,800 (30.8%).

The significant budgetary changes include:

FY20 Adopted Budget

- Grants & Community Projects increased \$1,431,000 (38.2%) primarily due to increases in grants to Juneau Economic Development Council (JEDC), AEYC-HEARTS Program, Juneau Community Foundation, Better Capital City, KinderReady, Juneau Commission on Aging, and AWARE; and increases in marine passenger fees funding to Franklin Dock, AJ Dock, and Travel Juneau.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
Operations:					
Personnel Services	\$ 155,400	214,300	214,300	259,200	257,500
Commodities and Services	241,700	360,900	350,000	360,900	359,400
Totals	397,100	575,200	564,300	620,100	616,900
Assembly Grants:					
Arts and Humanities Council	417,500	417,500	417,500	167,500	167,500
Social Service Grants	853,900	853,900	853,900	853,900	853,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	32,100	31,300	31,300	31,300	40,000
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	317,500	400,000	400,000	325,000	573,000
Juneau Small Business Development Center	26,200	28,500	28,500	28,500	28,500
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AEYC-HEARTS Program	88,500	90,200	90,200	90,200	180,000
Housing First	-	1,800,000	1,800,000	-	-
Franklin Dock Enterprises, LLC	127,000	110,000	110,000	110,000	395,000
Alaska Juneau (AJ) Dock, LLC	134,600	129,600	129,600	129,600	252,800
Travel Juneau (JCVB)	1,412,600	1,233,100	1,233,100	1,233,100	1,358,700
Juneau Community Foundation	150,000	45,000	45,000	-	195,000
UAS Teacher Excellence	250,000	250,000	250,000	150,000	138,000
Better Capital City	455,000	455,000	455,000	455,000	555,000
Tourism Best Management Practices (TBMP)	15,000	20,000	20,000	20,000	15,000
Downtown Business Association	104,600	133,700	133,700	133,700	140,000
Citizens Pro Road	20,000	-	-	-	-
Southeast Conference - Future of AMHS	20,000	-	-	-	20,000
Glory Hall Work Incentives	-	9,000	9,000	-	-
KinderReady - Outside the Cap	-	140,000	140,000	-	300,000
Juneau Commission on Aging	-	10,000	10,000	-	23,800
AWARE	-	-	-	-	22,600
Totals	4,901,000	6,613,300	6,613,300	4,204,300	5,735,300
Special Contracts:					
Lobbyist	139,300	140,000	140,000	140,000	140,000
Hearing Officers	15,500	10,000	10,000	10,000	15,000
Totals	154,800	150,000	150,000	150,000	155,000
Total Expenditures	\$ 5,452,900	\$ 7,338,500	\$ 7,327,600	\$ 4,974,400	\$ 6,507,200

NOTES

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CITY MANAGER

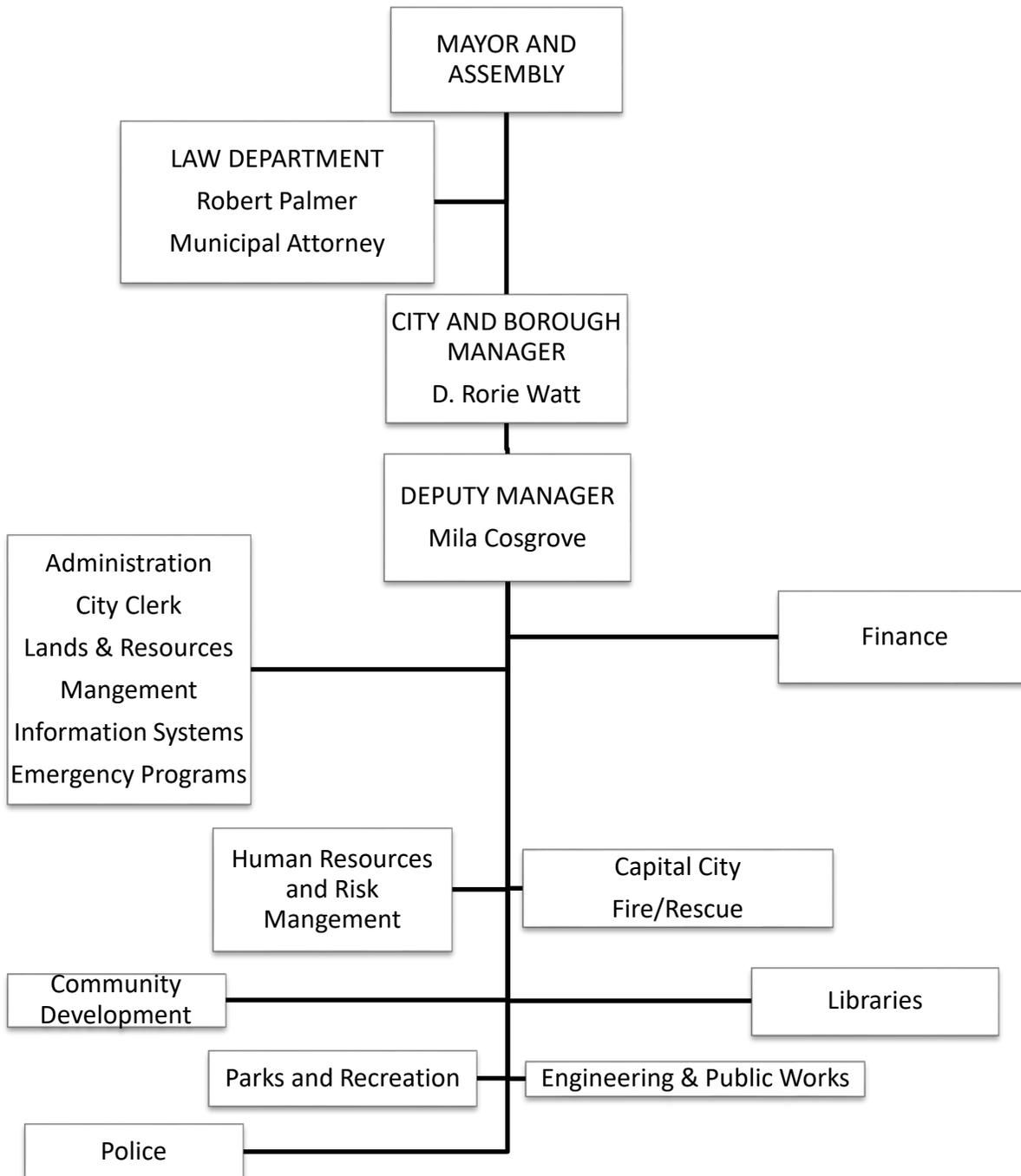
MISSION STATEMENT

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.

FY20 ADOPTED BUDGET

\$ 3,166,000

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,446,500	\$ 1,599,900	\$ 1,530,500	\$ 1,651,900	\$ 1,661,300
Commodities and Services	971,300	1,395,400	1,440,500	545,500	1,484,700
Contingency	4,200	20,000	20,000	20,000	20,000
Capital Outlay	70,100	40,000	40,000	40,000	-
Total Expenditures	2,492,100	3,055,300	3,031,000	2,257,400	3,166,000
FUNDING SOURCES:					
Interdepartmental Charges	208,300	221,200	221,200	221,200	221,200
State Grant	788,900	919,100	919,100	321,500	1,017,000
Support from:					
Marine Passenger Fees	10,000	25,000	25,000	25,000	52,000
Tobacco Excise Tax	75,000	-	-	-	-
Sales Tax	500,000	250,000	250,000	-	-
General Fund	909,900	1,640,000	1,615,700	1,689,700	1,875,800
Total Funding Sources	\$ 2,492,100	3,055,300	3,031,000	2,257,400	3,166,000
STAFFING	10.50	10.50	10.50	10.50	10.50
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The City Manager's FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$908,600 (40.2%).

The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$9,400 (0.6%) primarily due to an adjustment in Housing/Homelessness salaries.
- Commodities and Services increased \$939,200 (172.2%) primarily due to the addition of grant related expenditures for Emergency Services.
- Capital Outlay decreased \$40,000 (100.0%) primarily due to not expecting capital outlay in FY20.

CITY CLERK

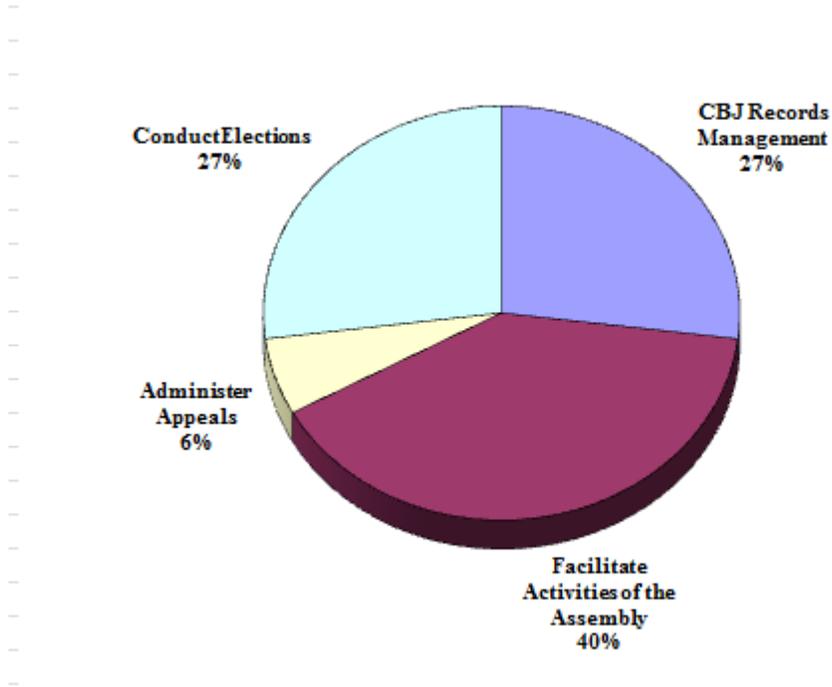
MISSION STATEMENT

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

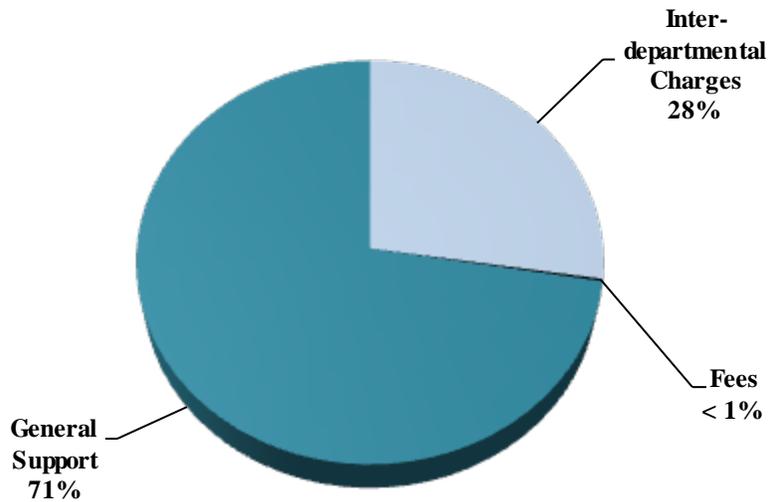
FY20 ADOPTED BUDGET

\$384,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 316,500	293,000	272,500	298,500	299,100
Commodities and Services	68,000	84,000	82,500	83,800	85,800
Total Expenditures	384,500	377,000	355,000	382,300	384,900
FUNDING SOURCES:					
Interdepartmental Charges	168,900	137,300	137,300	137,300	137,300
Licenses, Permits and Fees	500	1,000	1,000	1,000	1,000
Support from General Fund	215,100	238,700	216,700	244,000	246,600
Total Funding Sources	\$ 384,500	377,000	355,000	382,300	384,900
STAFFING	2.68	2.68	2.68	2.68	2.68
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The City Clerk's FY20 Adopted Budget shows increase over FY20 Approved Budget of \$2,600 (0.7%).

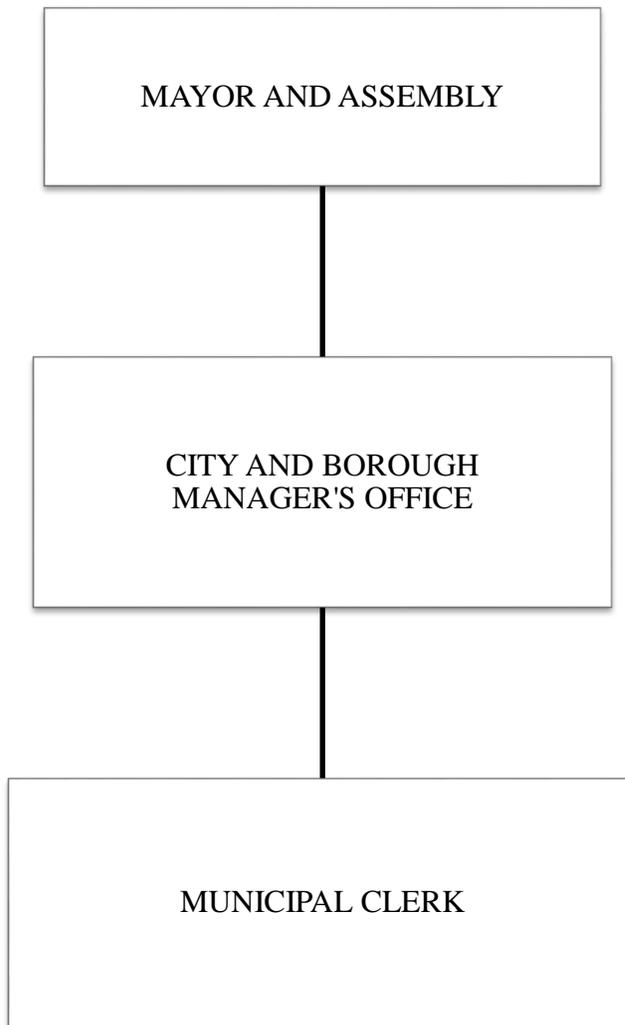
The significant budgetary changes include:

FY20 Adopted Budget

- Commodities and Services increased \$2,000 (2.4%) primarily due to an increase in telephone fees as well as an increase in travel/training to provide Clerk staff with the tools and information necessary to accomplish their work.

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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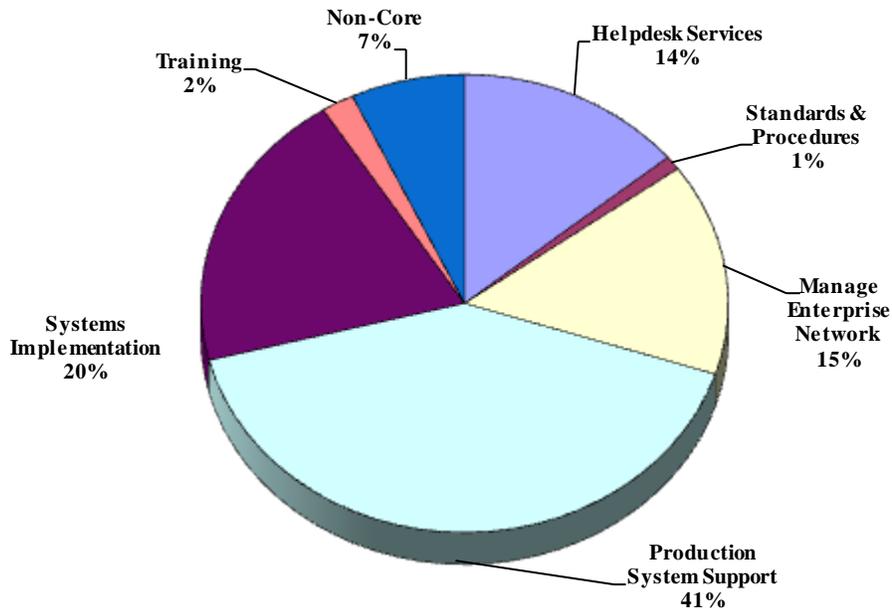
MANAGEMENT INFORMATION SYSTEMS

MISSION STATEMENT

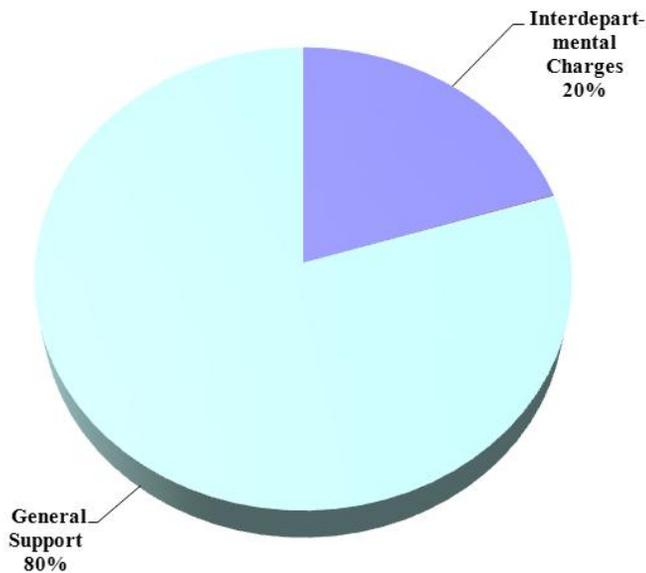
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

FY20 ADOPTED BUDGET **\$ 2,980,600**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actual	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,699,200	1,790,000	1,790,000	1,843,000	1,926,900
Commodities and Services	727,100	941,700	958,600	968,700	990,700
Capital Outlay	16,600	63,000	54,000	63,000	63,000
Total Expenditures	2,442,900	2,794,700	2,802,600	2,874,700	2,980,600
FUNDING SOURCES:					
Interdepartmental Charges	661,300	623,100	623,100	623,100	623,100
Support from General Fund	1,781,600	2,171,600	2,179,500	2,251,600	2,357,500
Total Funding Sources	\$ 2,442,900	2,794,700	2,802,600	2,874,700	2,980,600
STAFFING	14.66	14.66	14.66	14.66	15.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Management Information System FY20 Adopted Budget shows an increase over FY20 Approved of \$105,900 (3.7%).

The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$83,900 (4.6%) due to the addition of a CSS III position.
- Commodities and Services increased \$22,000 (2.3%) due to an increase in software maintenance.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,499,500	2,585,500	2,394,400	2,645,900	2,613,500
Commodities and Services	387,100	647,200	732,200	368,700	520,900
Total Expenditures	2,886,600	3,232,700	3,126,600	3,014,600	3,134,400
FUNDING SOURCES:					
Building Permit Fees	486,000	520,800	500,000	523,700	523,700
Permit Fees for Land Use Action	44,900	52,500	52,500	52,500	52,500
Federal Grants	-	205,000	205,000	-	-
State Grants	5,500	28,900	26,000	-	-
Other Revenue	500	1,000	800	1,000	1,000
Support from General Fund	2,349,700	2,424,500	2,342,300	2,437,400	2,557,200
Total Funding Sources	\$ 2,886,600	3,232,700	3,126,600	3,014,600	3,134,400
STAFFING	24.00	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 FY20 Adopted Budget shows an increase of \$119,800 (4.0%) over the FY20 Approved Budget.

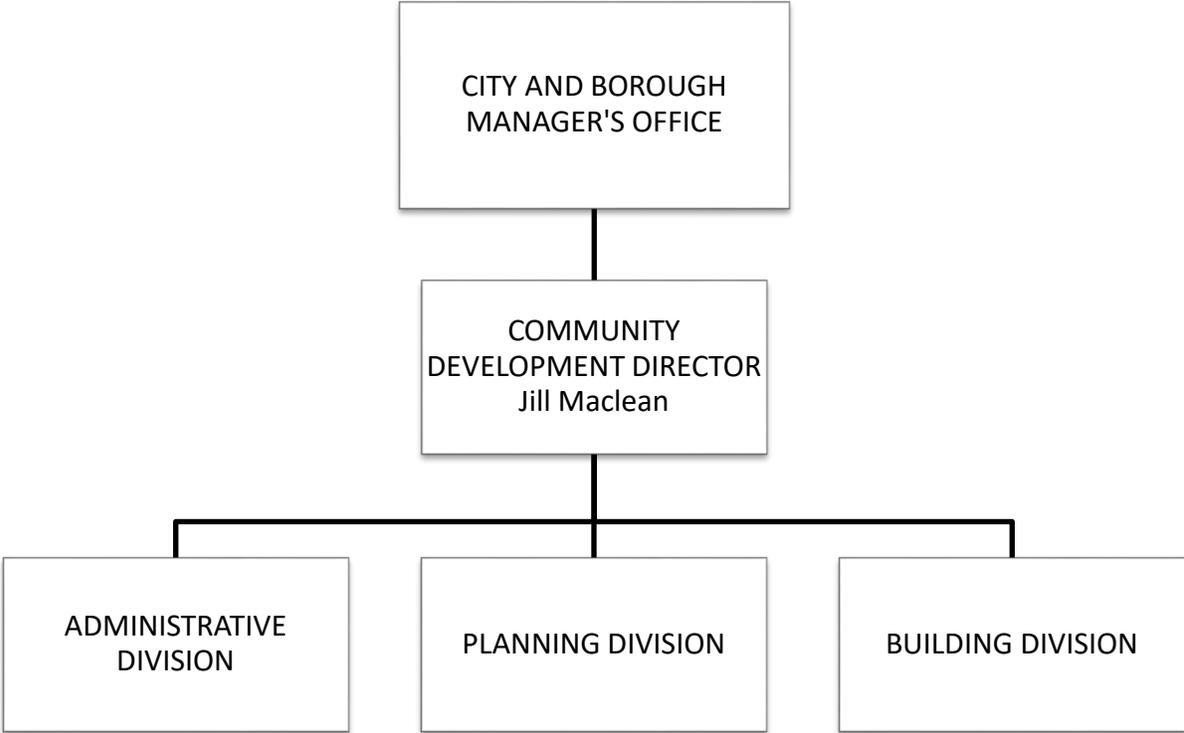
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased \$32,400 (1.2%) primarily due to staff turnover.
- Commodities and services increased \$152,200 (41.3%) primarily due to anticipated contract costs associated with the upcoming Comprehensive Plan Update.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

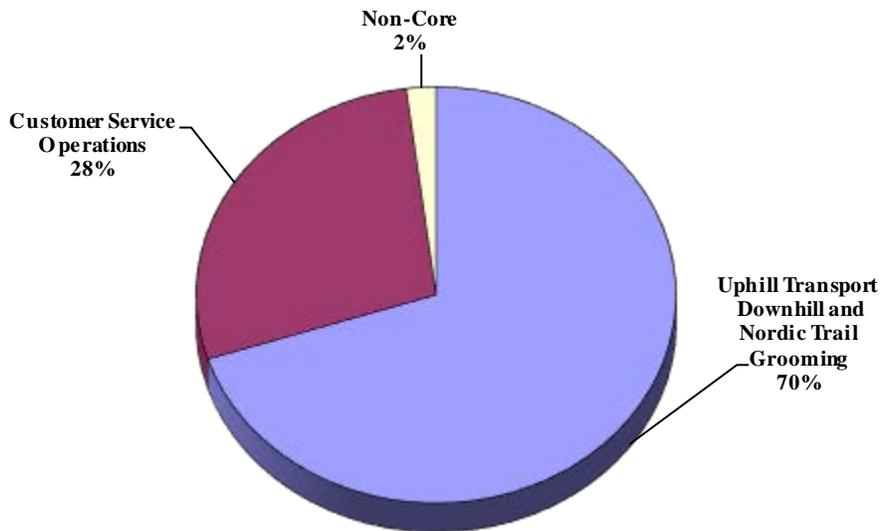
MISSION STATEMENT

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.

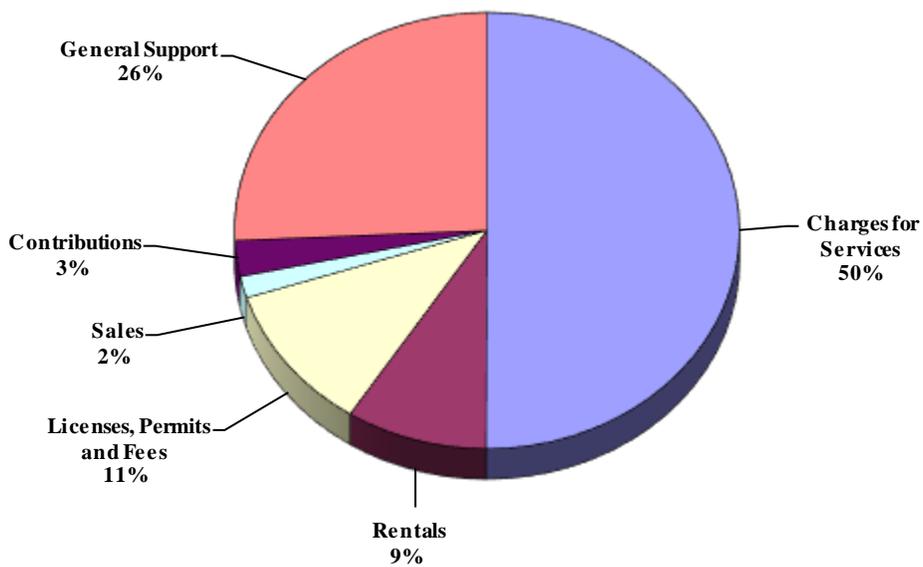
FY20 ADOPTED BUDGET

\$ 2,795,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,290,600	1,515,500	1,405,800	1,515,500	1,659,500
Commodities and Services	903,300	1,185,000	1,018,800	1,185,000	1,136,000
Total Expenditures	2,193,900	2,700,500	2,424,600	2,700,500	2,795,500
FUNDING SOURCES:					
Charges for Services	1,133,600	1,276,000	1,125,600	1,410,000	1,410,000
Rentals	154,500	255,000	208,000	255,000	255,000
Licenses, Permits and Fees	162,300	304,000	225,000	306,900	306,900
Sales	20,400	50,000	34,000	45,000	45,000
Contributions	2,500	100,000	100,000	100,000	75,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	675,000	700,000	700,000	700,000	700,000
Total Funding Sources	\$ 2,173,300	2,710,000	2,417,600	2,841,900	2,816,900
FUND BALANCE:					
Beginning Restricted Fund Balance	86,100	65,500	65,500	58,500	58,500
Increase (decrease) in Fund Balance	(20,600)	9,500	(7,000)	141,400	21,400
Ending Restricted Fund Balance	\$ 65,500	75,000	58,500	199,900	79,900
STAFFING	31.84	32.08	35.60	32.08	35.60

BUDGET HIGHLIGHT

The Eaglecrest FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$95,000 (3.0%).

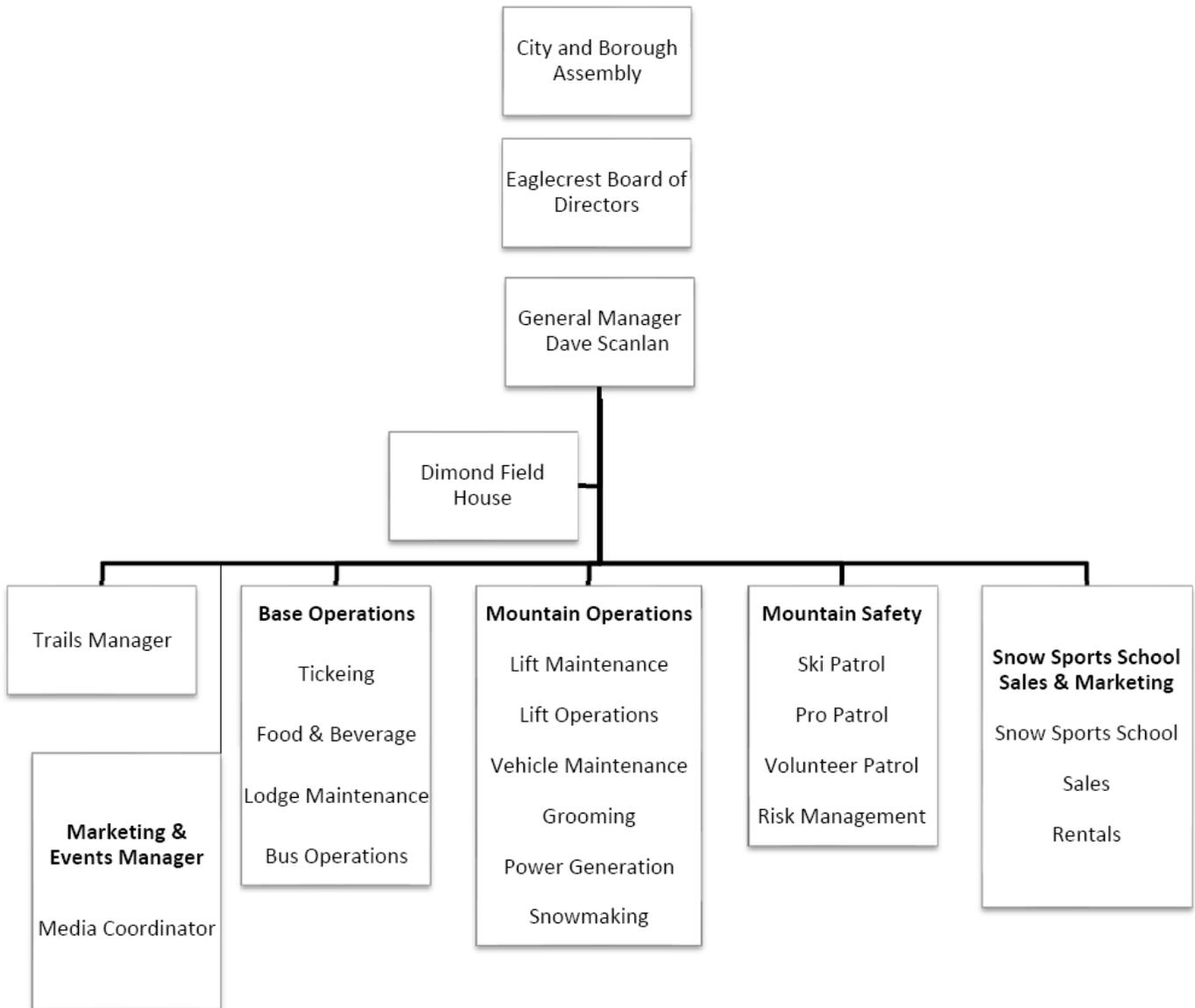
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services increased by \$144,000 (9.5%) due to anticipated increased in salaries, benefits, and restructuring of positions.
- Commodities and services decreased by \$49,000 (4.1%).

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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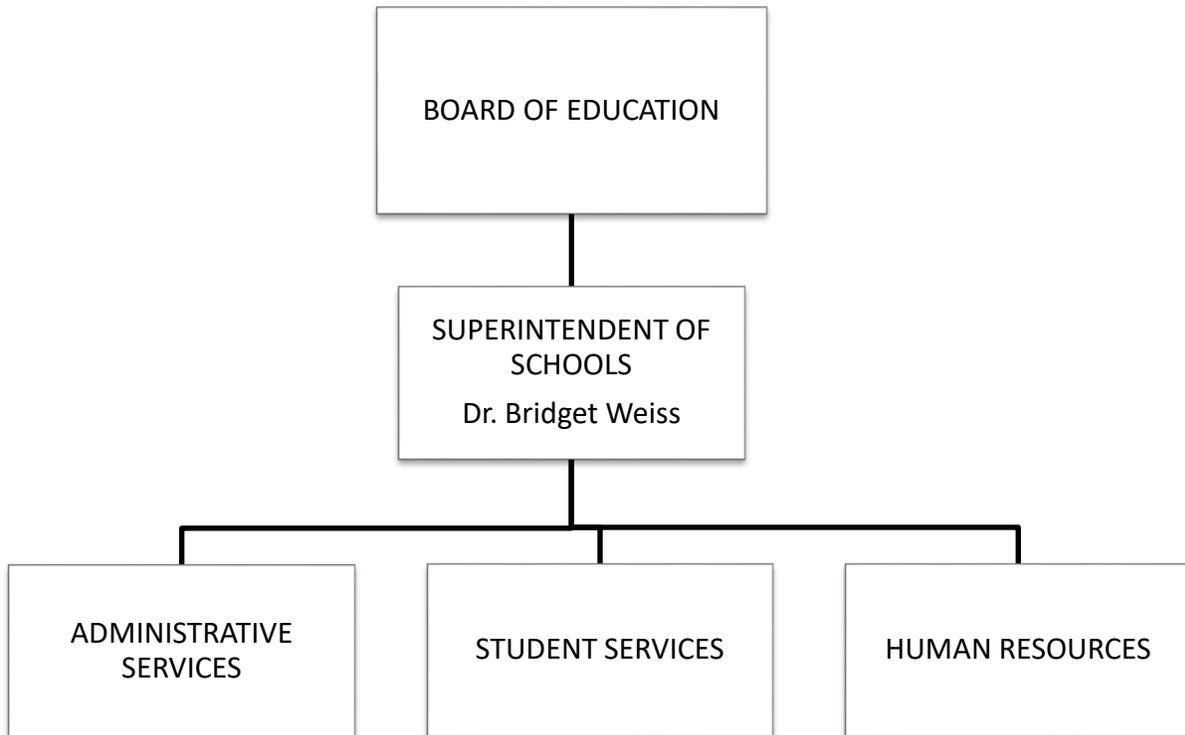
EDUCATION

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.

FY20 ADOPTED BUDGET **\$ 87,171,500**

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 64,324,500	64,681,200	63,784,200	64,469,400	64,726,600
Commodities and Services	6,825,200	5,678,000	6,084,500	5,537,700	6,336,200
Capital Outlay	27,500	81,700	74,800	81,700	60,000
Totals	71,177,200	70,440,900	69,943,500	70,088,800	71,122,800
Education - After School Activity Bus, Transportation of Homeless Students, Student Transportation, Community Schools, Food Service, RALLY *					
Personnel Services	1,785,700	1,983,500	1,957,700	1,923,200	1,858,600
Commodities and Services	5,065,500	5,235,900	5,263,700	5,256,300	5,189,900
Capital Outlay	48,500	15,000	15,000	15,000	15,000
Totals	6,899,700	7,234,400	7,236,400	7,194,500	7,063,500
Education - Restricted Grant Funds					
Personnel Services	3,168,900	4,547,200	4,499,000	3,632,100	4,067,400
Commodities and Services	1,162,700	1,787,600	1,807,100	1,257,200	1,661,300
Capital Outlay	26,200	-	-	-	-
Totals	4,357,800	6,334,800	6,306,100	4,889,300	5,728,700
Education - Student Activities					
Commodities and Services	2,546,600	3,231,500	3,231,500	3,256,500	3,256,500
Totals	2,546,600	3,231,500	3,231,500	3,256,500	3,256,500
Education - House Building Project					
Commodities and Services	-	-	-	300,000	-
Education Interfund Transfers	40,900	-	-	-	-
Totals	40,900	-	-	300,000	-
Total Expenditures	85,022,200	87,241,600	86,717,500	85,729,100	87,171,500

EDUCATION

COMPARATIVES, CONTINUED

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	38,205,700	38,484,800	38,484,800	37,782,200	37,618,700
State Contribution for PERS/TRS	4,682,000	5,418,900	5,418,900	5,418,900	5,400,000
Federal	172,700	200,000	200,000	200,000	200,000
Other	660,500	320,000	418,000	320,000	526,700
Education Interfund Transfers	40,900	-	-	-	-
Support From					
General Governmental Funds	25,842,700	26,535,300	26,535,300	26,576,200	26,497,800
Total Operating	69,604,500	70,959,000	71,057,000	70,297,300	70,243,200
Education - After School Activity					
Bus, Transportation of Homeless					
Students, Community Schools,					
Food Service *					
State	3,153,600	3,219,500	3,230,600	3,192,500	3,193,500
Federal	1,322,700	1,308,400	1,277,100	1,278,400	1,260,000
User Fees	2,089,800	2,283,200	2,268,000	2,373,200	2,415,000
Support From					
General Governmental Funds	352,500	375,000	375,000	502,500	195,000
Total Special Revenue	\$ 6,918,600	7,186,100	7,150,700	7,346,600	7,063,500
Education - Restricted Grant					
Funds					
State	\$ 498,800	596,900	598,800	598,800	340,700
Federal	3,404,800	4,572,100	4,556,900	3,681,600	4,029,000
Other	348,000	1,134,800	1,133,300	608,900	1,359,000
Total Restricted Grant Funds	4,251,600	6,303,800	6,289,000	4,889,300	5,728,700
Education - Student Activities					
Student Activities Fundraising	1,771,400	2,100,000	2,100,000	2,100,000	2,100,000
Support From					
General Governmental Funds	740,700	1,181,500	1,181,500	1,181,500	1,181,500
Total Student Activities	2,512,100	3,281,500	3,281,500	3,281,500	3,281,500
Education - House Building Project					
Proceeds from Sale of House	-	-	-	300,000	-
Total House Building Project	-	-	-	300,000	-
Total Funding Sources	83,286,800	87,730,400	87,778,200	86,114,700	86,316,900

EDUCATION

COMPARATIVES, CONTINUED

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUND BALANCE:					
Education - Operating					
Beginning of Period	3,316,900	1,744,200	1,744,200	2,857,700	2,857,700
Increase/(decrease) in Fund Balance	(1,572,700)	518,100	1,113,500	208,500	(879,600)
End of Period Fund Balance	1,744,200	2,262,300	2,857,700	3,066,200	1,978,100
Education - Special Revenue/Other					
Beginning of Period	1,441,000	1,278,300	1,278,300	1,225,500	1,225,500
Increase/(decrease) in Fund Balance	(162,700)	(29,300)	(52,800)	177,100	25,000
End of Period Fund Balance	\$ 1,278,300	1,249,000	1,225,500	1,402,600	1,250,500
STAFFING	671.75	668.57	672.68	668.57	674.57

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.

NOTES

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ENGINEERING

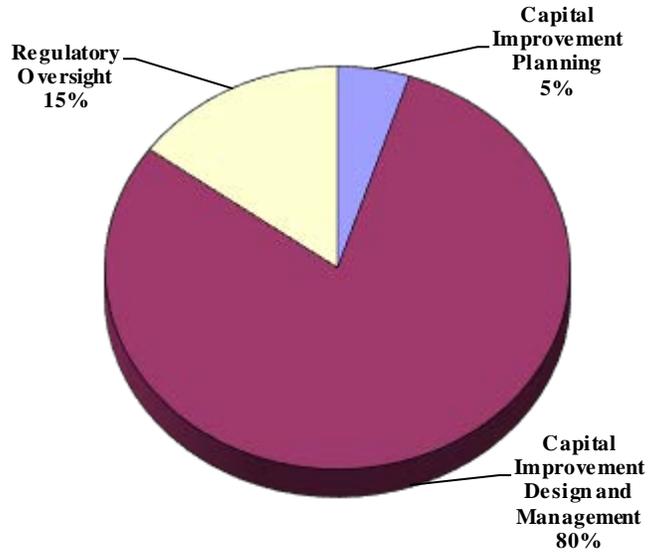
MISSION STATEMENT

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

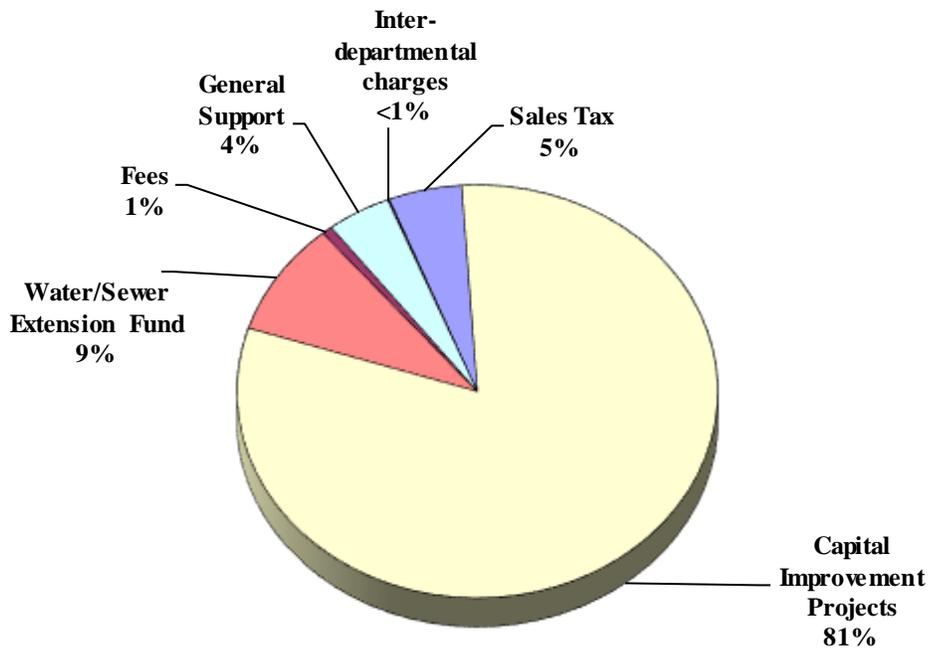
FY20 ADOPTED BUDGET

\$ 2,836,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 846,400	2,206,100	2,234,400	2,273,400	2,408,500
Commodities & Services	259,100	321,400	301,100	328,300	332,900
Capital Outlay	42,800	95,000	65,000	95,000	95,000
Total Expenditures	1,148,300	2,622,500	2,600,500	2,696,700	2,836,400
FUNDING SOURCES:					
Licenses, Permits and Fees	15,700	19,000	20,000	20,000	20,000
Interdepartmental charges - General Engineering	9,400	3,000	3,000	3,000	3,000
Support from:					
General Fund	122,700	119,000	101,300	125,700	122,500
Capital Improvement Projects	670,800	2,092,500	2,113,800	2,154,100	2,297,400
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Special Assessments	189,700	249,000	222,400	253,900	253,500
Total Funding Sources	\$ 1,148,300	2,622,500	2,600,500	2,696,700	2,836,400
STAFFING	17.95	18.45	18.45	18.45	18.45
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 FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$139,700 (4.9%).

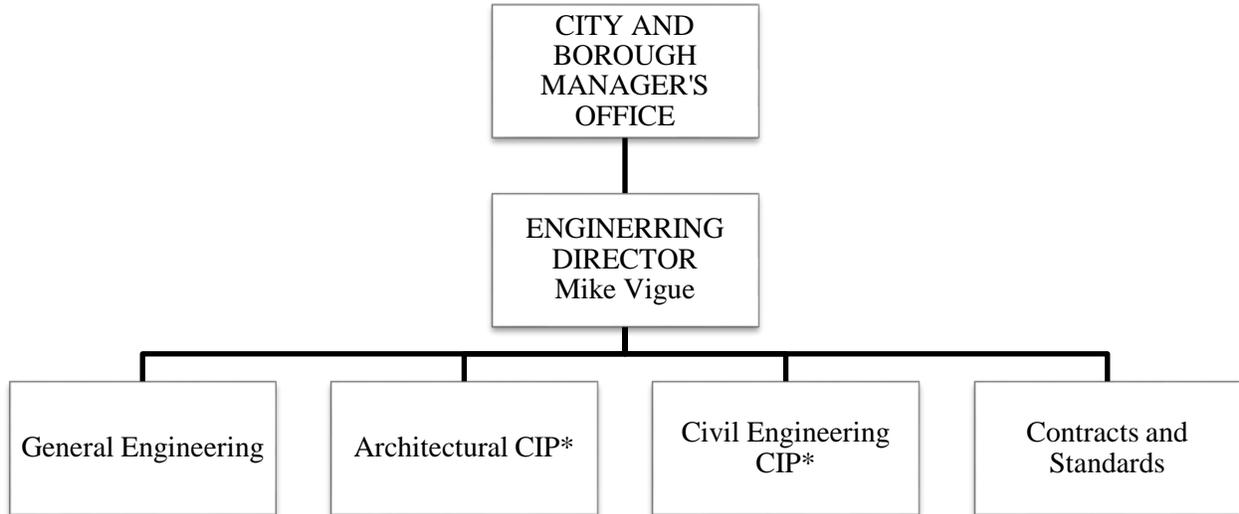
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased by \$135,100 (5.6%) due to an anticipated increase in salaries and benefits, potential promotions within the department, and the filling of 1 vacant Project Manager position.
- Commodities and Services increased by \$4,600 (1.4%) due to increases in rent and phone costs.

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

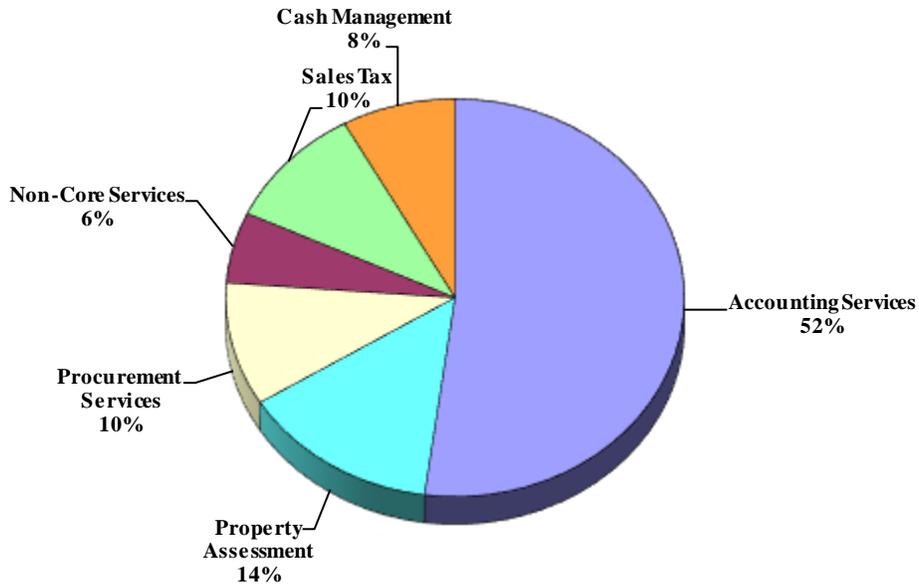
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

FY20 ADOPTED BUDGET

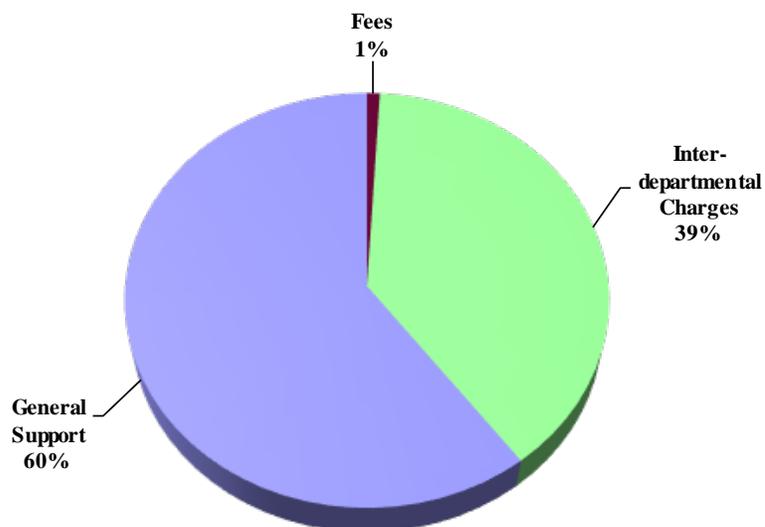
\$ 5,756,400

CORE SERVICES



FUNDING SOURCES

Finance Funding Sources



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 4,686,800	4,916,700	4,846,900	4,878,400	4,865,500
Commodities and Services	771,100	835,700	782,300	837,000	885,900
Capital Outlay	23,000	-	28,300	-	5,000
Total Expenditures	5,480,900	5,752,400	5,657,500	5,715,400	5,756,400
FUNDING SOURCES:					
Interdepartmental Charges	2,142,800	2,203,200	2,196,100	2,217,000	2,215,100
Fees	76,700	57,100	61,200	57,100	52,000
Support from Marine Passenger Fees	-	-	-	-	50,000
Support from General Fund	3,261,400	3,492,100	3,400,200	3,441,300	3,439,300
Total Funding Sources	\$ 5,480,900	5,752,400	5,657,500	5,715,400	5,756,400
STAFFING	46.00	45.50	45.50	45.00	45.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Finance FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$41,000 (0.7%).

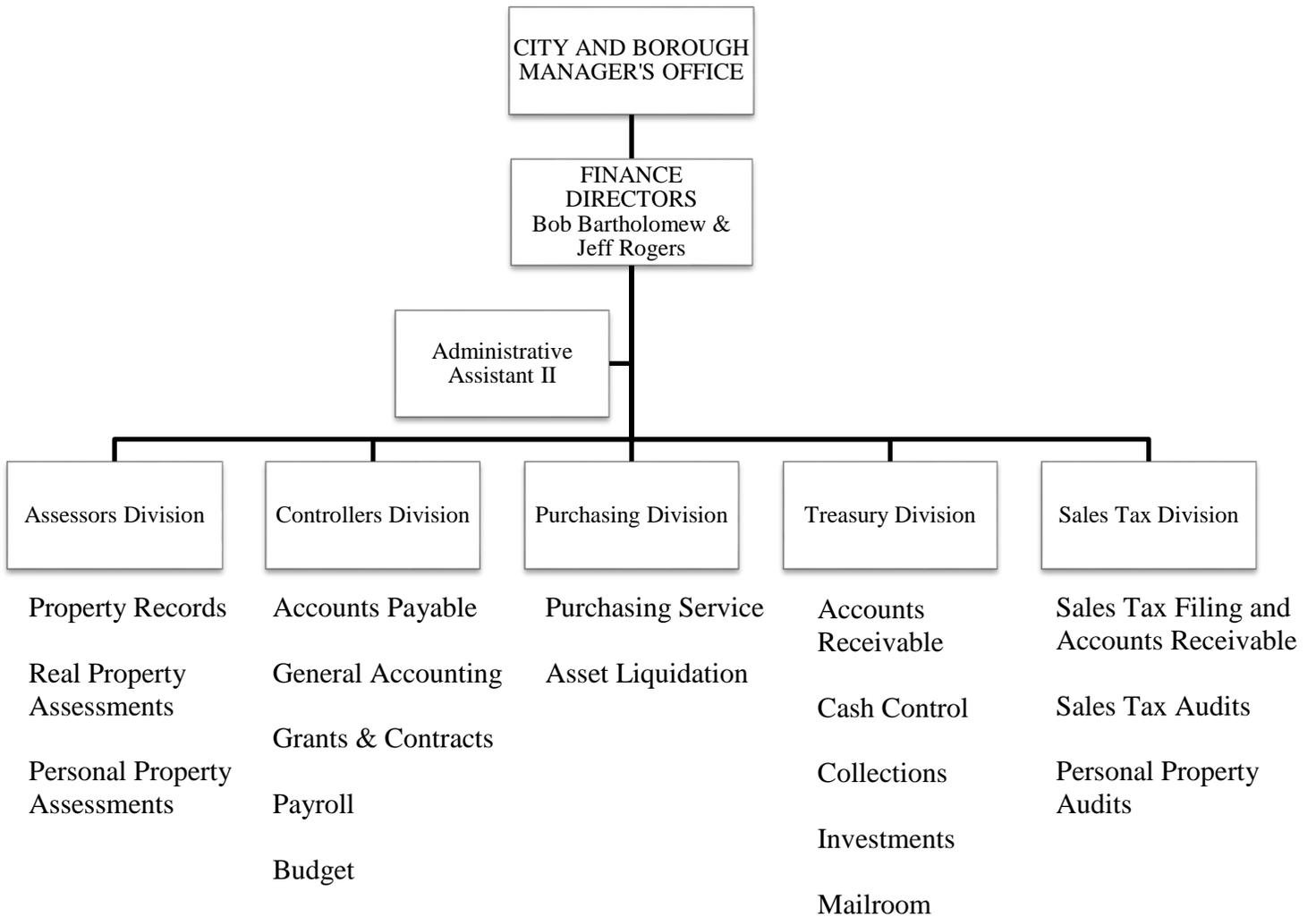
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased from the FY20 Approved Budget by \$12,900 (0.3%).
- Commodities and Services increased \$53,900 (6.4%) due to the updated cost allocation plan.
- Capital Outlay increased \$5,000 (100.0%).

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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CAPITAL CITY FIRE/RESCUE

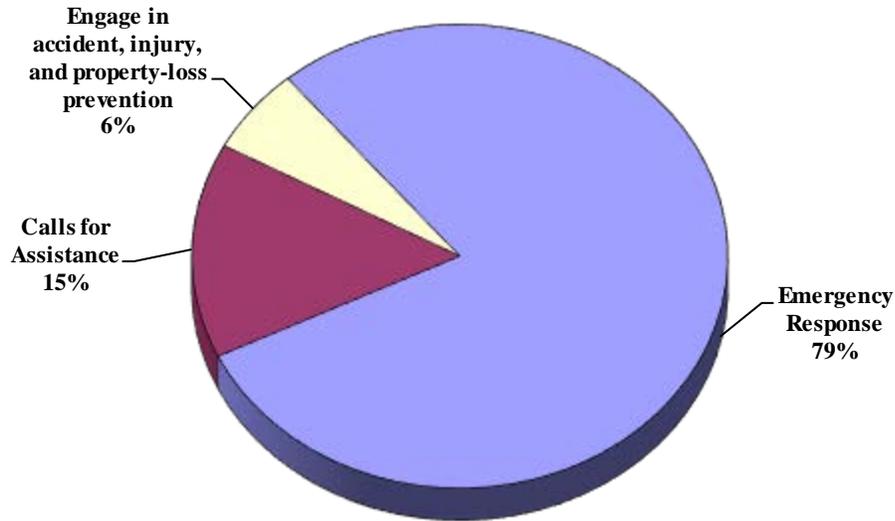
MISSION STATEMENT

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

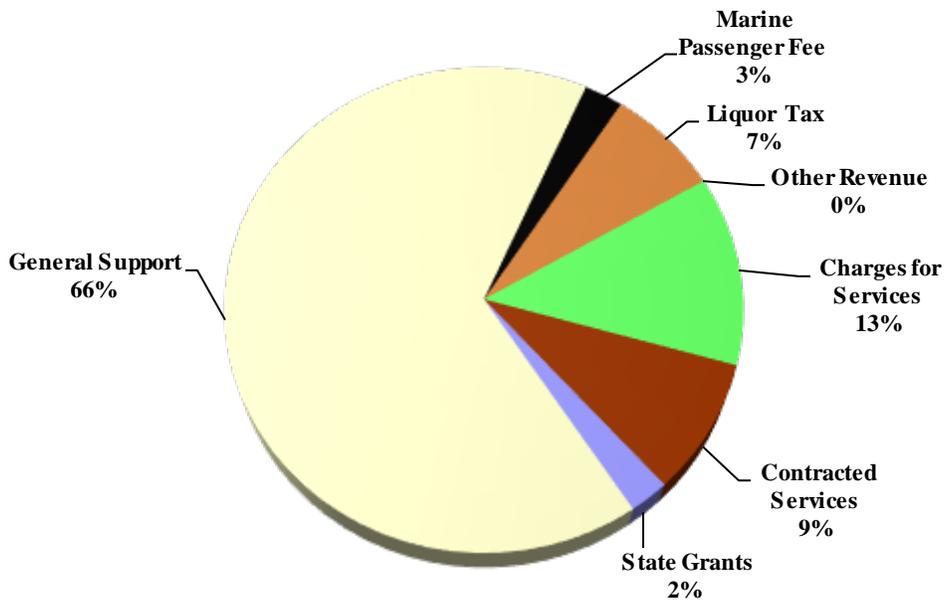
FY20 ADOPTED BUDGET

\$ 10,764,400

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 6,347,000	6,774,500	6,985,800	6,606,000	7,925,700
Commodities and Services	2,100,200	2,383,300	2,422,000	2,502,600	2,838,700
Support to Debt Service	27,500	27,500	27,500	-	-
Total Expenditures	8,474,700	9,185,300	9,435,300	9,108,600	10,764,400
FUNDING SOURCES:					
Charges for Services	1,648,900	1,986,800	1,290,300	2,026,100	1,364,600
Contracted Services	944,300	945,800	945,800	961,000	959,100
State Grants and Reimbursements	42,800	10,000	10,000	10,000	260,000
Federal Grants	700	-	-	-	-
Support from:					
General Fund	2,497,100	2,540,500	3,240,500	2,405,300	3,344,500
Marine Passenger Fee	232,400	220,600	220,600	220,600	271,600
Liquor Tax	-	-	-	-	800,000
Fire Service Area	3,108,500	3,481,600	3,728,100	3,485,600	3,764,600
Total Funding Sources	\$ 8,474,700	9,185,300	9,435,300	9,108,600	10,764,400
STAFFING	47.98	54.30	54.30	47.98	60.30
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$1,655,800 (18.2%).

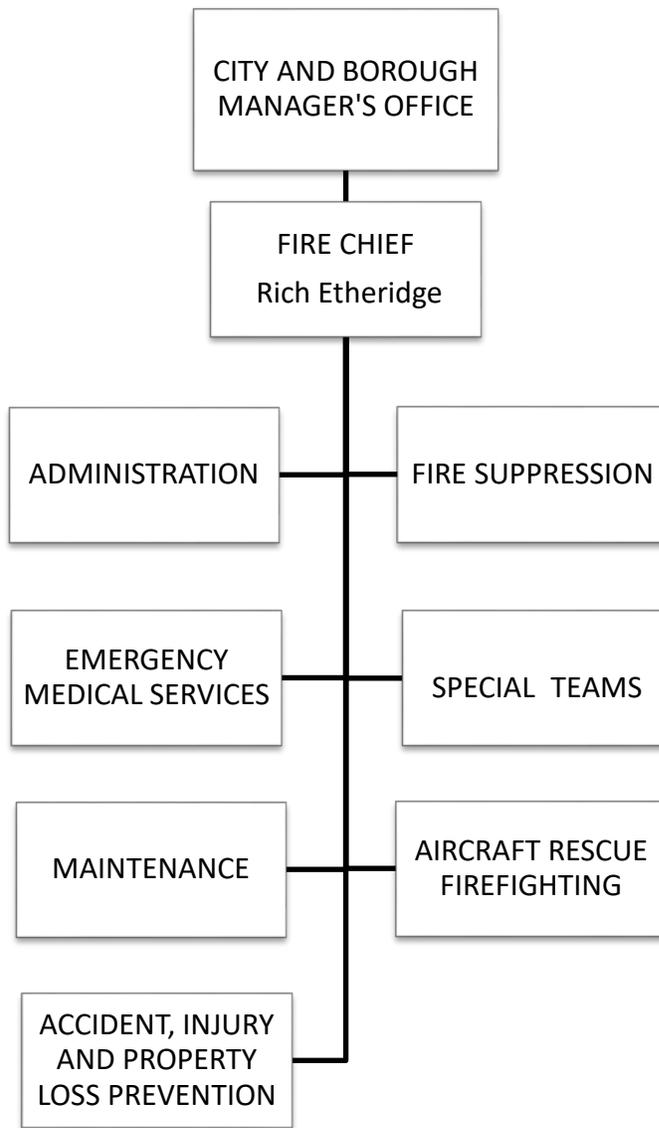
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services increased \$1,319,700 (20.0%) due largely to the addition of six EMT positions and anticipated increases in salaries and benefits along with an increase of six positions for the CARES program: one supervisor and five line personnel.
 - Commodities and services increased \$336,100 (13.4%) primarily due to increases in contractual services (\$33,000) uniforms and safety equipment (\$22,200), and minor equipment (\$37,600), along with an increase of \$198,000 for the CARES program.
-

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

HUMAN RESOURCES

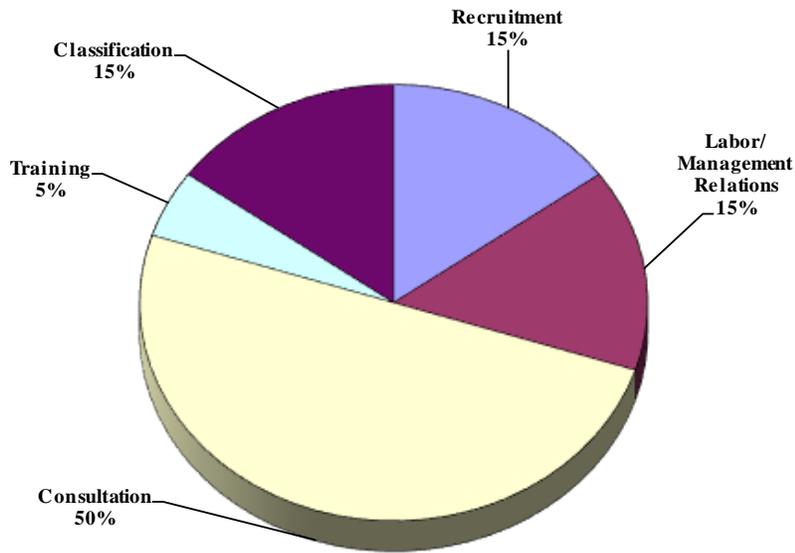
MISSION STATEMENT

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

FY20 ADOPTED BUDGET

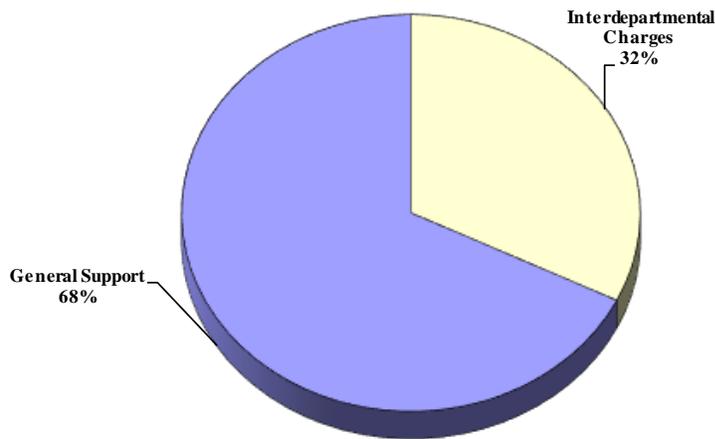
\$ 670,600

CORE SERVICES



FUNDING SOURCES

Human Resources Funding Sources



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 487,300	514,300	507,300	527,200	534,700
Commodities and Services	83,600	134,100	129,500	134,900	135,900
Total Expenditures	570,900	648,400	636,800	662,100	670,600
FUNDING SOURCES:					
Interdepartmental Charges	220,000	216,400	216,400	216,400	216,400
Support from General Fund	350,900	432,000	420,400	445,700	454,200
Total Funding Sources	\$ 570,900	648,400	636,800	662,100	670,600
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 Resources FY20 Adopted Budget shows an increase from FY20 Approved of \$8,500 (1.3%).

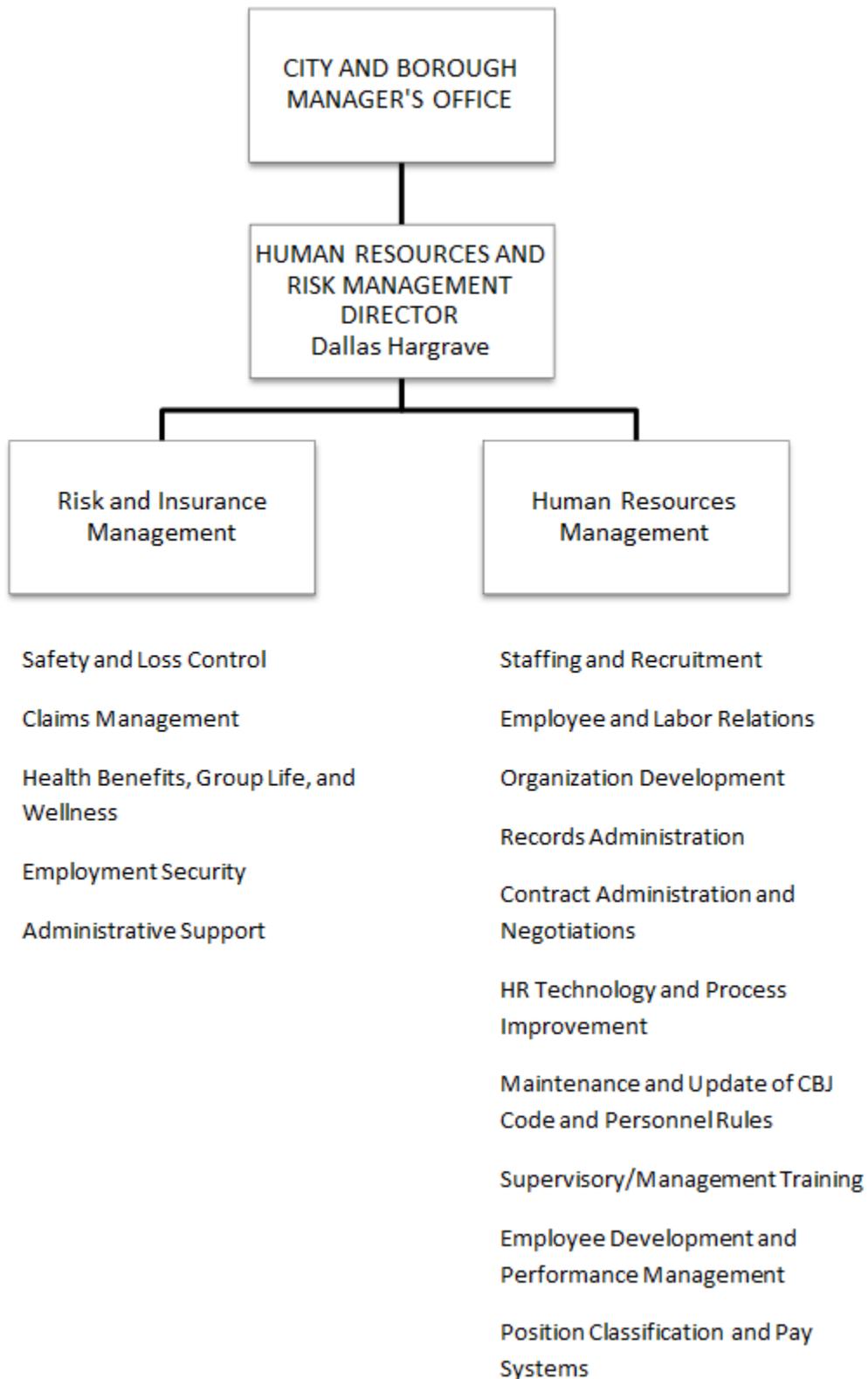
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$7,500 (1.4%) due to moving the HR Manager from the Salary A pay schedule to Salary B schedule and to allow for moving the Office Assistant II position from a range 8 to a range 10.
- Commodities and Services increased by \$1,000 (0.7%) due to adding a new line for Building Maintenance Division charges.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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LANDS AND RESOURCES MANAGEMENT

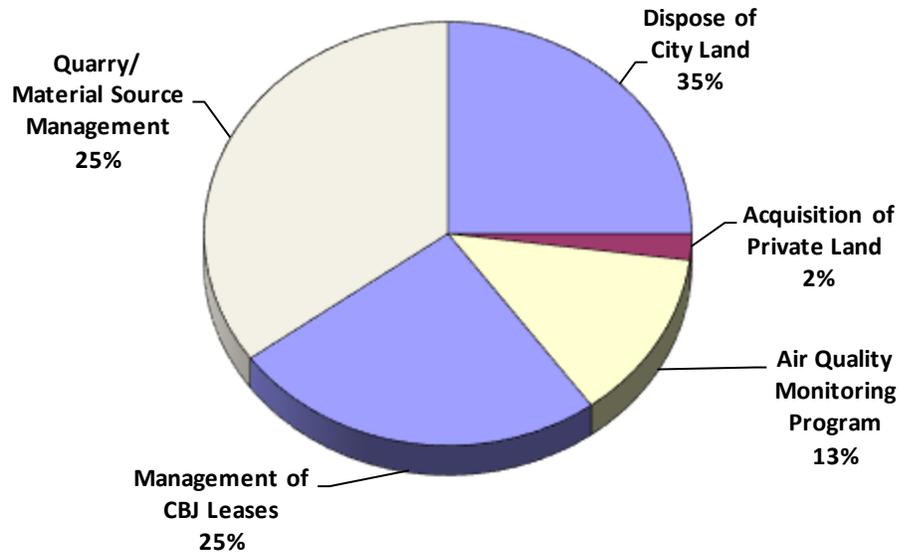
MISSION STATEMENT

To develop and manage City land consistent with public policy.

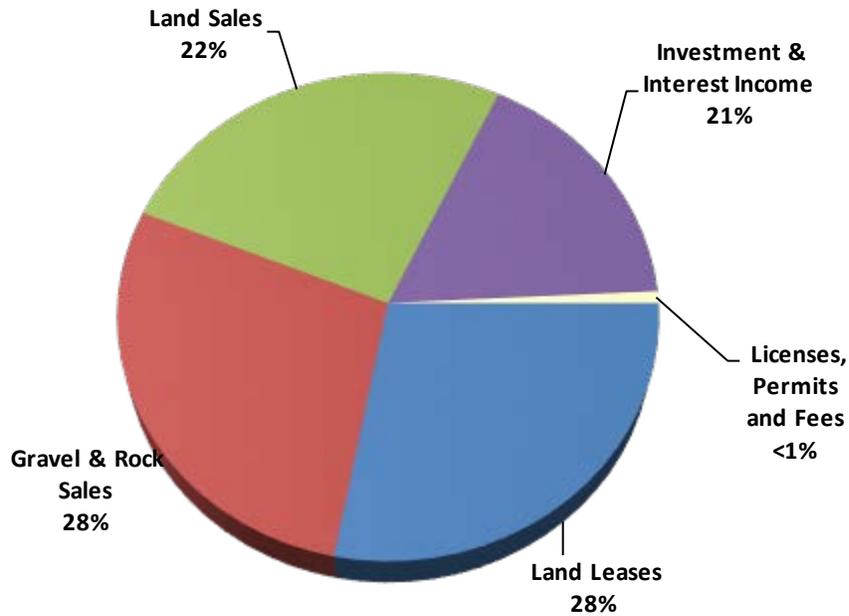
FY20 ADOPTED BUDGET

\$1,637,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 451,900	515,200	521,600	534,000	475,600
Commodities and Services	416,500	527,800	518,100	562,100	562,100
Capital Outlay	41,900	110,000	68,000	100,000	100,000
Support to Capital Projects	685,000	100,000	100,000	100,000	500,000
Total Expenditures	1,595,300	1,253,000	1,207,700	1,296,100	1,637,700
FUNDING SOURCES:					
Licenses, Permits and Fees	22,900	11,000	11,000	11,000	9,000
Land Sales	380,400	216,100	84,100	289,900	296,100
Gravel & Rock Sales	363,100	319,000	319,000	322,000	322,000
Land Leases	243,600	252,900	252,900	248,900	320,600
Investment & Interest Income	87,000	213,500	98,300	287,900	196,200
Total Funding Sources	1,097,000	1,012,500	765,300	1,159,700	1,143,900
FUND BALANCE:					
Beginning of Period	3,199,500	2,701,200	2,701,200	2,258,800	2,258,800
Increase/(decrease) in Fund Balance	(498,300)	(240,500)	(442,400)	(136,400)	(493,800)
End of Period Fund Balance	\$ 2,701,200	2,460,700	2,258,800	2,122,400	1,765,000
STAFFING	3.75	3.75	3.75	3.60	3.60

BUDGET HIGHLIGHT

The Lands & Resources Management FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$341,600 (26.%).

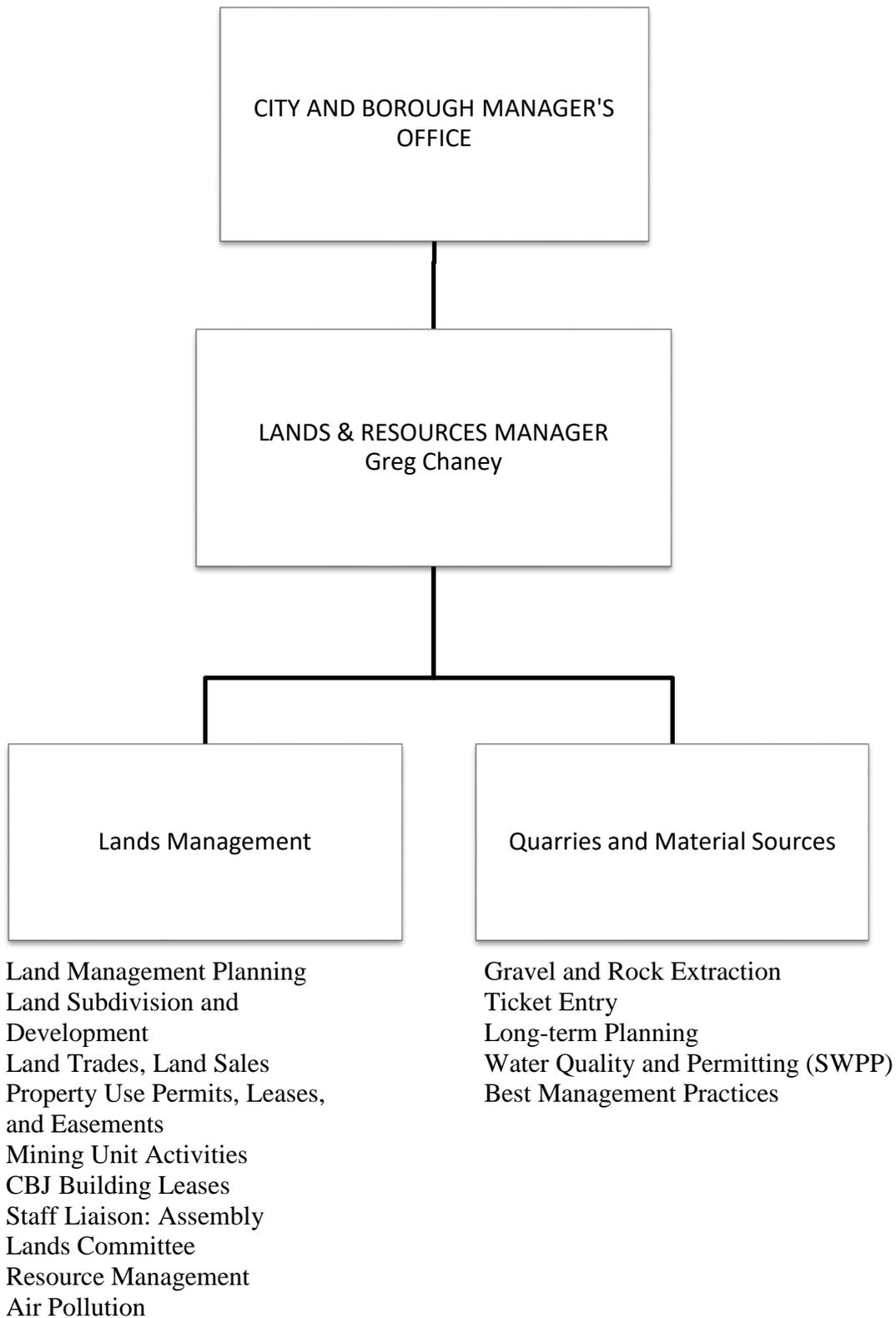
The significant budgetary changes include:

FY20 Adopted Budget

- Support to Capital Projects increased \$400,000 (400.0%) for two capital improvement projects:
 1. \$450,000 as development funds for the Pederson Lots development and preparation for anticipated sales of the initial set of lots and;
 2. \$50,000 for continued infrastructure improvements such as pond construction, a haul road, and site clearing at the Stabler Point quarry.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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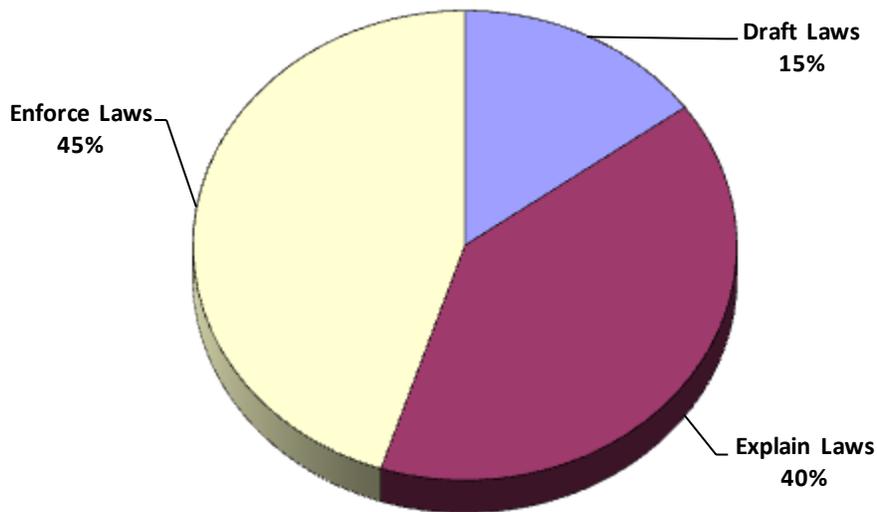
LAW

MISSION STATEMENT

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

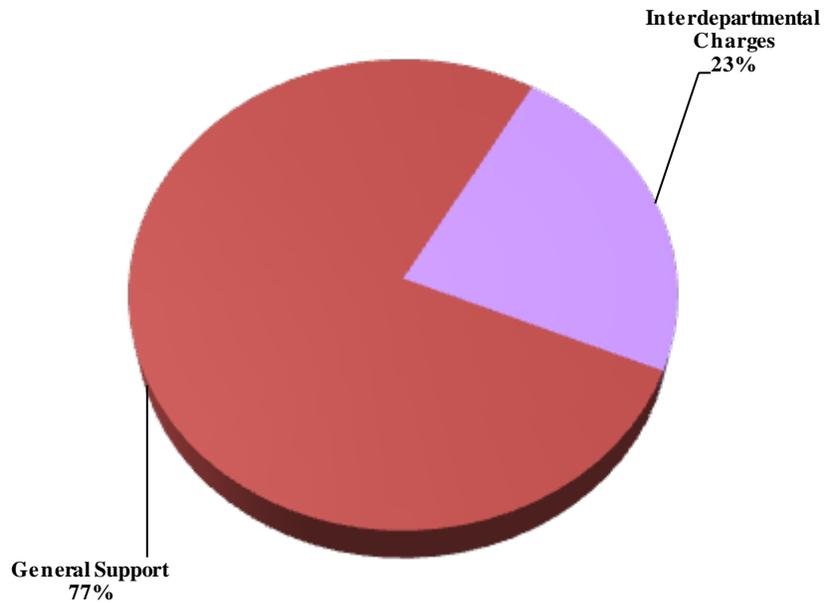
FY20 ADOPTED BUDGET **\$2,276,700**

CORE SERVICES



FUNDING SOURCES

Law Funding Sources



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,552,700	1,682,300	1,571,200	1,721,700	1,593,200
Commodities and Services	594,300	680,800	709,100	673,500	683,500
Total Expenditures	2,147,000	2,363,100	2,280,300	2,395,200	2,276,700
FUNDING SOURCES:					
Interdepartmental Charges	631,700	600,400	600,400	600,400	523,900
Support from General Fund	1,515,300	1,762,700	1,679,900	1,794,800	1,752,800
Total Funding Sources	\$ 2,147,000	2,363,100	2,280,300	2,395,200	2,276,700
STAFFING:	11.00	12.00	12.00	12.00	11.50
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Law FY20 Adopted Budget decreased \$118,500 (4.9%) over the FY20 Approved Budget.

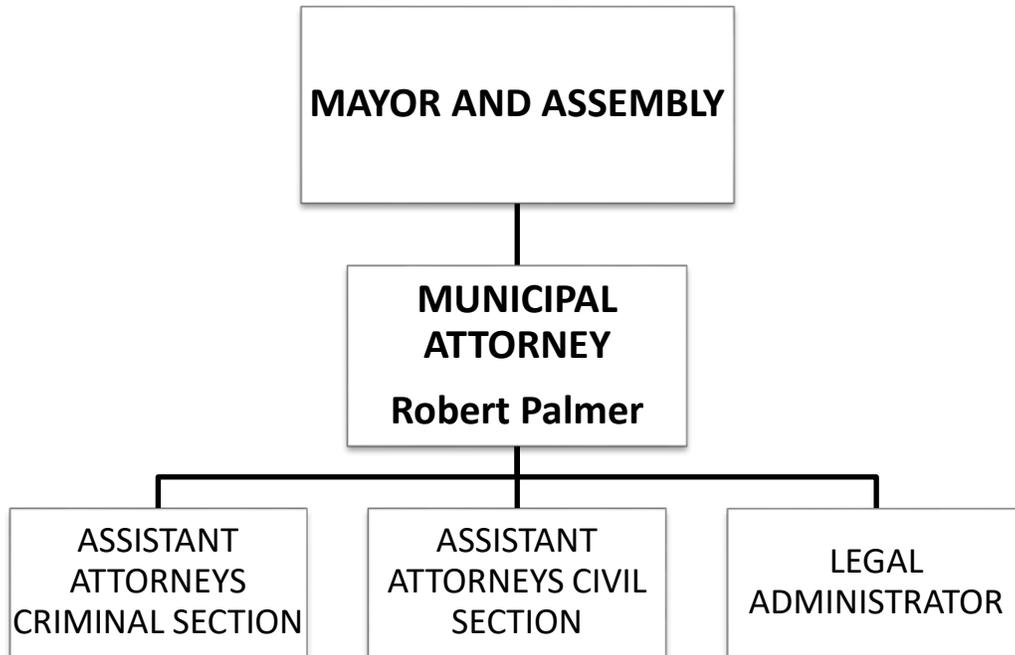
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased \$128,500 (7.5%) due to staff changes in FY19 and corresponding changes to salaries and benefits in FY20 as well as a reduction of hours for a vacant civil assistant municipal attorney position.
- Commodities and Services increased \$10,000 (1.5%) due to implementation of new technology between JPD and Law.

LAW

FUNCTIONAL ORGANIZATION CHART



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

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

NOTES

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LIBRARIES

MISSION STATEMENT

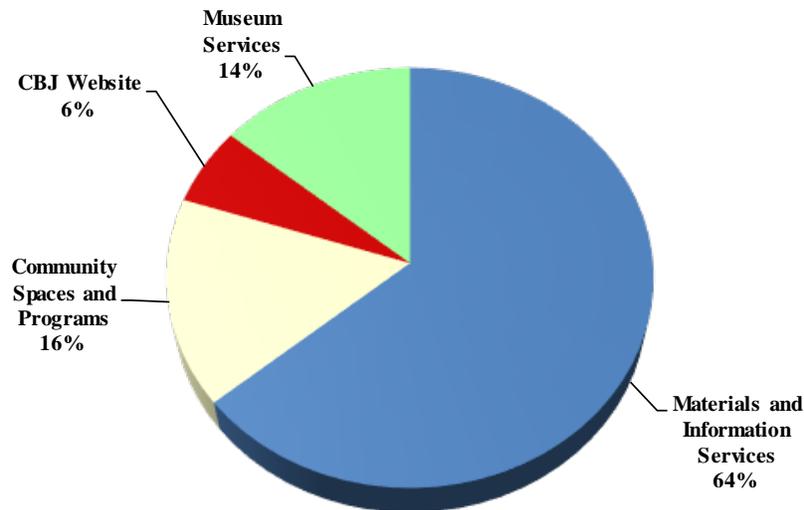
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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

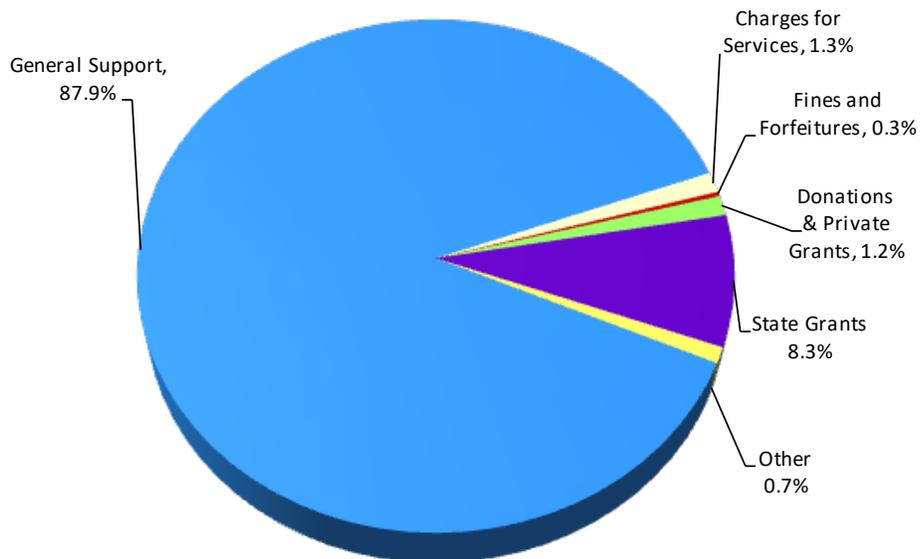
FY20 ADOPTED BUDGET

\$ 3,520,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 2,311,900	2,412,200	2,325,600	2,460,600	2,415,100
Commodities and Services	662,500	1,080,800	1,039,700	1,077,500	1,063,500
Capital Outlay	1,300	41,800	-	41,800	41,800
Total Expenditures	2,975,700	3,534,800	3,365,300	3,579,900	3,520,400
FUNDING SOURCES:					
Charges for Services	49,700	45,000	45,500	45,000	45,000
Licenses, Permits, and Fees	15,800	11,500	13,100	11,500	12,500
Fines and Forfeitures	10,700	10,400	10,000	10,400	10,000
Sales	14,500	11,000	11,000	11,000	11,000
Rental and Lease	1,300	800	800	800	800
Donations and Contributions	17,300	8,900	9,900	8,900	8,900
Private Grants	30,800	56,600	6,400	56,600	35,000
State Grants	272,600	294,100	294,100	290,600	290,600
Federal Grants	15,000	-	-	-	9,000
Support from:					
Marine Passenger Fees	13,500	11,100	11,100	11,100	11,100
General Governmental Funds	2,534,500	3,085,400	2,963,400	3,134,000	3,086,500
Total Funding Sources	\$ 2,975,700	3,534,800	3,365,300	3,579,900	3,520,400
STAFFING	28.35	28.84	28.84	29.09	28.57
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.

LIBRARIES

BUDGET HIGHLIGHT

The Library FY20 Adopted Budget shows a decrease over the FY20 Approved Budget of \$59,930 (1.7%). The FY20 decrease is primarily due to a reduction in Museum personnel services due to turnover and a change in budgeting methodology.

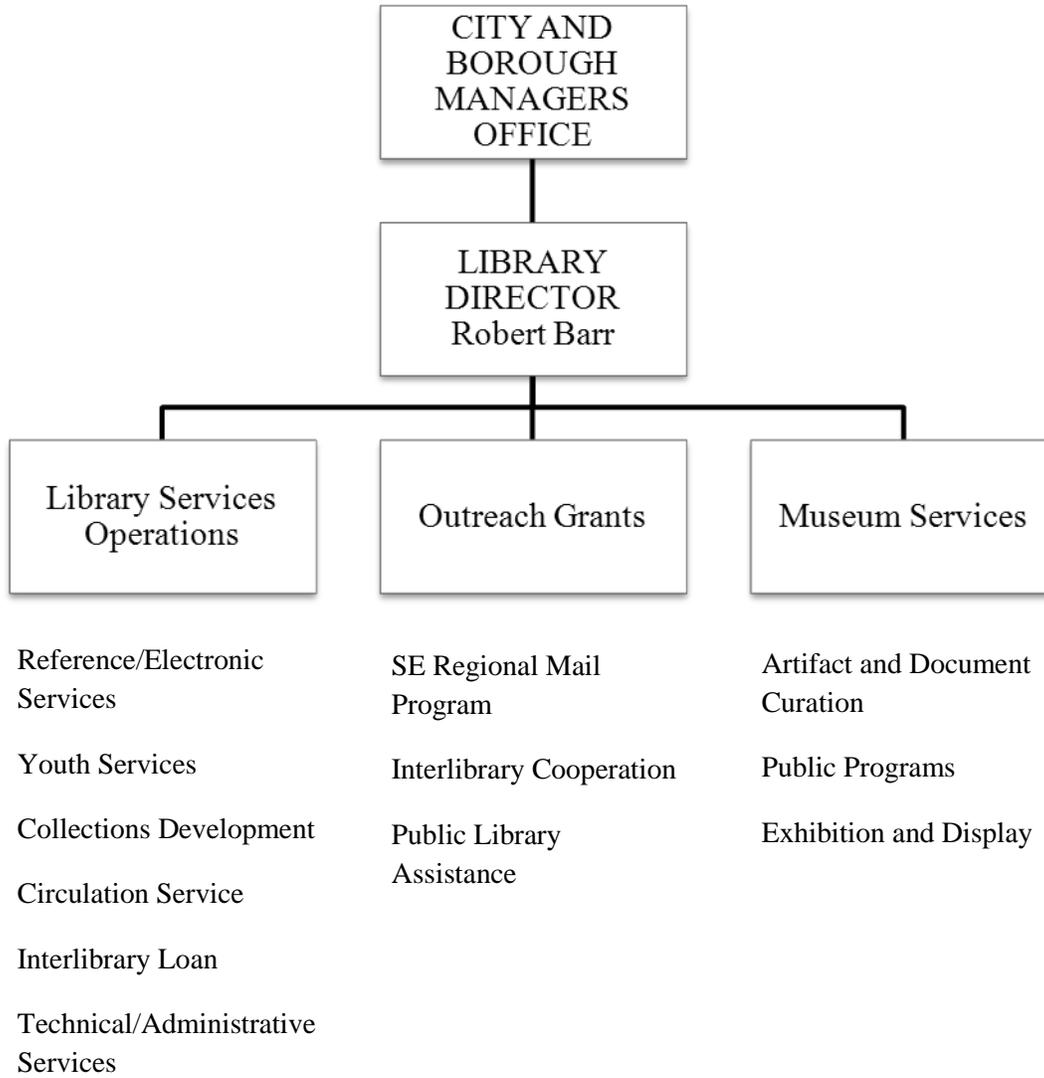
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased over the FY20 Approved Budget by \$49,500 (1.8%) due to long term staff retirements and re-hires at lower steps on the salary scale.
- Commodities and services decreased over the FY20 Approved Budget by \$14,000 (1.3%) primarily due to change in budgeting for building maintenance contracts being charged to departments.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



PARKS AND RECREATION

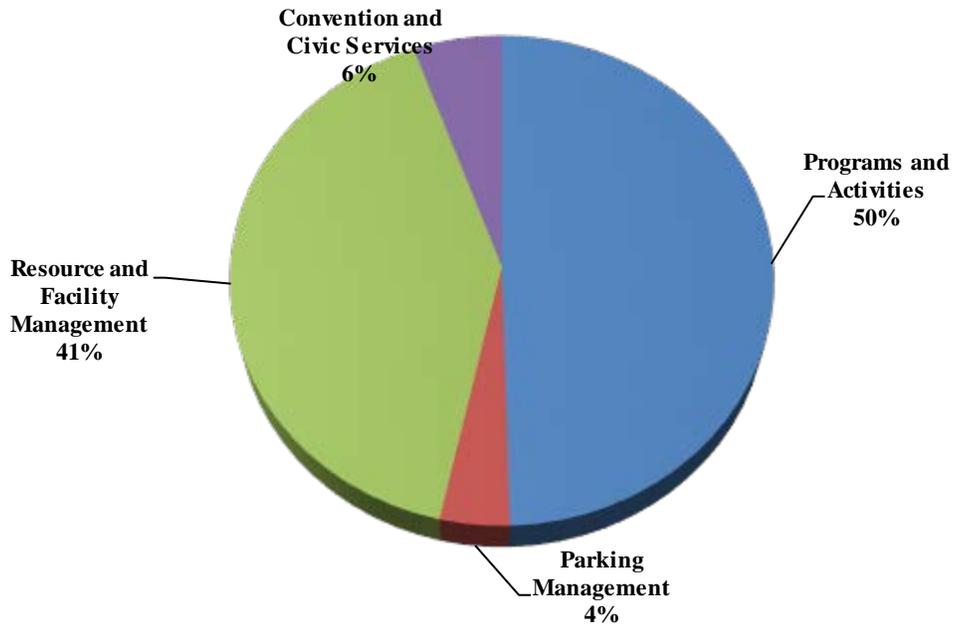
MISSION STATEMENT

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

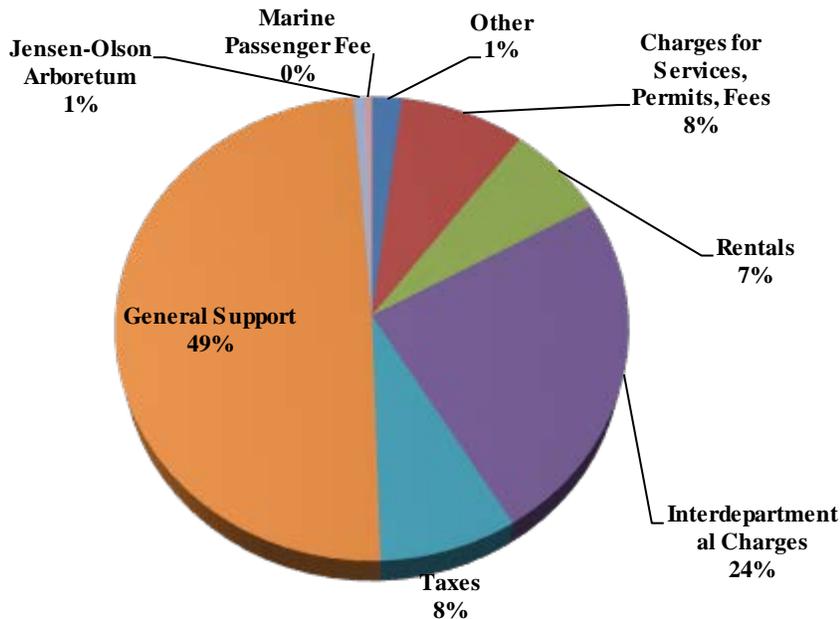
FY20 ADOPTED BUDGET

\$ 11,990,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 6,597,800	6,852,000	5,916,600	7,017,800	6,279,500
Commodities and Services	4,739,300	4,986,600	4,838,800	4,932,300	4,919,100
JAHC Operating Agreement Payment	-	-	369,100	-	369,100
Youth Activities Grant Program	331,600	332,500	332,500	332,500	332,500
Support to:					
General Fund	89,300	90,000	90,000	90,000	90,000
Total Expenditures	11,758,000	12,261,100	11,547,000	12,372,600	11,990,200
FUNDING SOURCES:					
Charges for Services	941,200	961,000	901,300	1,005,400	929,400
Licenses, Permits, and Fees	156,500	156,100	75,100	161,800	76,700
Fines and Forfeitures	19,300	15,100	23,300	15,100	16,000
Sales	39,400	43,200	32,000	49,200	39,900
Rental and Lease	1,289,000	1,212,000	904,700	1,156,000	822,700
Donations and Contributions	14,400	18,000	20,100	3,000	34,700
Interest Income	151,500	132,100	132,100	134,200	134,200
Other Revenue	28,000	15,000	15,000	15,000	15,000
Interdepartmental Charges	1,987,500	4,894,400	4,895,800	2,898,000	2,936,600
State Grants	-	10,000	-	10,000	-
Support from:					
Sales Tax	421,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	634,300	645,000	645,000	645,000	664,000
Areawide Service Area	2,423,700	1,904,100	1,815,900	1,953,900	1,905,200
Roaded Service Area	3,530,100	3,866,200	3,904,100	3,898,100	4,009,500
Building Maintenance	999,800	-	-	-	-
Jensen-Olson Arboretum	89,300	90,000	90,000	90,000	90,000
Marine Passenger Fee for					
Parks and Landscape	-	13,600	13,600	13,600	83,600
Downtown Parking	-	12,800	12,800	12,800	12,800
Building Maintenance	72,000	46,200	46,200	46,200	12,600
Total Funding Sources	12,797,500	14,367,300	13,859,500	12,439,800	12,115,400
INCREASE/(DECREASE) FUND BALANCE:					
Centennial Hall	(15,400)	-	-	-	-
Downtown Parking	143,400	42,800	102,100	38,200	37,400
Jensen-Olson Arboretum	72,800	53,300	53,300	55,400	55,400
Building Maintenance	-	3,700	135,800	(26,400)	32,400
Total End of Period	\$ 200,800	99,800	291,200	67,200	125,200
STAFFING	85.40	79.82	79.82	86.15	80.76

PARKS AND RECREATION

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 846,400	749,300	755,600	775,400	670,200
Commodities and Services	232,700	302,300	292,500	285,300	301,100
Youth Activities Grant Program:					
Community	331,600	332,500	332,500	332,500	332,500
Total Expenditures	1,410,700	1,384,100	1,380,600	1,393,200	1,303,800
FUNDING SOURCES:					
State Grant	-	5,000	-	5,000	-
Charges for Services	188,300	113,200	110,800	128,600	128,600
Licenses, Permits, and Fees	-	-	-	1,500	1,500
Rental and Lease	15,200	14,900	14,900	14,900	14,900
Donations and Contributions	-	15,000	15,000	-	-
Interdepartmental Charges	279,800	270,200	270,200	270,200	270,200
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
General Governmental	594,900	633,300	637,200	640,500	556,100
Total Funding Sources	\$ 1,410,700	1,384,100	1,380,600	1,393,200	1,303,800
STAFFING	6.97	6.78	6.78	8.95	6.78
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR ICE RINK

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 407,900	445,000	426,100	455,900	464,200
Commodities and Services	204,100	313,200	311,800	315,700	326,600
Total Expenditures	612,000	758,200	737,900	771,600	790,800
FUNDING SOURCES:					
Charges for Services	71,300	64,000	64,000	64,000	62,800
Licenses, Permits, and Fees	8,800	7,400	6,900	7,400	8,400
Sales	17,300	10,000	11,500	10,000	11,400
Rental and Lease	318,500	306,600	332,400	306,600	332,400
Support from Roaded Service Area:	196,100	370,200	323,100	383,600	375,800
Total Funding Sources	\$ 612,000	758,200	737,900	771,600	790,800
STAFFING	6.10	6.10	6.10	6.10	6.32
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 621,900	770,100	743,400	788,800	821,200
Commodities and Services	98,300	179,400	183,300	182,800	208,600
Total Expenditures	720,200	949,500	926,700	971,600	1,029,800
FUNDING SOURCES:					
Charges for Services	20,600	88,300	82,300	88,300	84,300
Licenses, Permits, and Fees	600	600	600	800	800
Rental and Lease	900	2,000	1,000	2,000	2,000
Donations and Contributions	1,400	1,500	1,000	1,500	33,200
Other Revenue	15,000	15,000	15,000	15,000	15,000
Support from Roaded Service Area	681,700	842,100	826,800	864,000	894,500
Total Funding Sources	\$ 720,200	949,500	926,700	971,600	1,029,800
STAFFING	10.45	12.04	12.04	8.47	12.04
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR SWIMMING POOLS

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,434,200	1,476,900	1,411,300	1,508,300	1,485,100
Commodities and Services	1,332,900	1,209,700	1,293,600	1,210,700	1,306,500
Total Expenditures	2,767,100	2,686,600	2,704,900	2,719,000	2,791,600
FUNDING SOURCES:					
Charges for Services	620,700	657,200	611,300	686,200	619,800
Licenses, Permits, and Fees	26,800	32,500	21,700	36,500	22,700
Fines and Forfeitures	1,200	2,000	2,000	2,000	2,000
Sales	22,100	33,200	20,500	39,200	28,500
Rental and Lease	37,700	41,100	29,800	45,100	35,500
Donations and Contributions	1,200	-	2,600	-	-
Support from:					
Sales Tax	89,000	-	-	-	-
Support from Roaded Service Area	1,968,400	1,920,600	2,017,000	1,910,000	2,083,100
Total Funding Sources	\$ 2,767,100	2,686,600	2,704,900	2,719,000	2,791,600
STAFFING	24.87	24.87	24.87	24.87	24.87
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,309,500	1,270,500	1,099,300	1,301,900	1,222,800
Janitorial Services	511,500	539,200	559,700	554,600	590,800
Commodities and Services	832,000	699,300	720,700	697,400	686,500
Total Expenditures	2,653,000	2,509,000	2,379,700	2,553,900	2,500,100
FUNDING SOURCES:					
Intergovernmental User Fees	1,581,200	2,466,500	2,469,300	2,481,300	2,519,900
Support from:					
Marine Passenger Fee	72,000	46,200	46,200	46,200	12,600
General Fund	999,800	-	-	-	-
Total Funding Sources	\$ 2,653,000	2,512,700	2,515,500	2,527,500	2,532,500
FUND BALANCE:					
Beginning Available Fund Balance	-	-	-	3,700	135,800
Increase/(decrease) in Fund Balance	-	3,700	135,800	(26,400)	32,400
End of Period Fund Balance	\$ -	\$ 3,700	\$ 135,800	\$ (22,700)	\$ 168,200
STAFFING	12.25	11.50	11.75	11.50	11.75

The Building Maintenance Division was a component of the General Fund during FY18 and is presented as an Internal Service Fund for FY19 & FY20.

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 1,382,600	1,495,300	1,453,200	1,529,800	1,585,000
Commodities and Services	479,800	717,900	722,300	716,100	756,900
Total Expenditures	1,862,400	2,213,200	2,175,500	2,245,900	2,341,900
FUNDING SOURCES:					
Charges for Services	24,600	29,000	28,000	29,000	29,000
Rentals and Leases	44,000	28,500	35,700	28,500	42,800
Licenses, Permits and Fees	48,400	44,000	44,300	44,000	43,300
Donations	11,900	1,500	1,500	1,500	1,500
State Grants	-	5,000	-	5,000	-
Interdepartmental Charges	126,500	146,500	146,500	146,500	146,500
Support from:					
Marine passenger fees	-	13,600	13,600	13,600	83,600
Sales Tax	67,800	-	-	-	-
Jensen-Olson Arboretum	89,300	90,000	90,000	90,000	90,000
General Fund	1,449,900	1,855,100	1,815,900	1,887,800	1,905,200
Total Funding Sources	\$ 1,862,400	2,213,200	2,175,500	2,245,900	2,341,900
STAFFING	16.72	17.47	17.97	17.47	17.97

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Support to:					
General Fund	\$ 89,300	90,000	90,000	90,000	90,000
Total Expenditures	89,300	90,000	90,000	90,000	90,000
FUNDING SOURCES:					
Rental and Lease	10,900	11,200	11,200	11,200	11,200
Interest Income	151,200	132,100	132,100	134,200	134,200
Total Funding Sources	162,100	143,300	143,300	145,400	145,400
FUND BALANCE:					
Available Beginning of Period	533,200	606,000	606,000	659,300	659,300
Increase/(decrease) in Fund Balance	72,800	53,300	53,300	55,400	55,400
Available End of Period	\$ 606,000	659,300	659,300	714,700	714,700
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

COMPARATIVES FOR DOWNTOWN PARKING

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 26,100	30,500	27,700	31,000	31,000
Commodities and Services	486,300	491,200	488,900	435,300	447,200
Total Expenditures	512,400	521,700	516,600	466,300	478,200
FUNDING SOURCES:					
Charges for Services	11,900	5,300	4,900	5,300	4,900
Rentals and Leases	527,600	436,000	479,700	376,000	383,900
Fines and Forfeitures	16,300	10,400	21,300	10,400	14,000
Support from:					
Marine passenger fees	-	12,800	12,800	12,800	12,800
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	655,800	564,500	618,700	504,500	515,600
FUND BALANCE:					
Beginning Available Fund Balance	277,700	421,100	421,100	523,200	523,200
Increase (decrease) in Fund Balance	143,400	42,800	102,100	38,200	37,400
End of Period Fund Balance	\$ 421,100	463,900	523,200	561,400	560,600
STAFFING	0.31	0.31	0.31	0.31	0.31

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 569,200	614,400	-	626,700	-
Commodities and Services	561,800	534,400	266,000	534,400	294,900
JAHC Operating Agreement Payment	-	-	369,100	-	369,100
Total Expenditures	1,131,000	1,148,800	635,100	1,161,100	664,000
FUNDING SOURCES:					
Charges for Services	4,700	4,000	-	4,000	-
Rentals and Leases	334,100	371,700	-	371,700	-
Licenses, Permits and Fees	72,000	71,600	1,600	71,600	-
Fines and Forfeitures	1,700	2,700	-	2,700	-
Other Revenue	900	-	-	-	-
Interest Income	300	-	-	-	-
Support From:					
General Fund	44,800	49,000	-	66,100	-
Hotel Tax	634,300	645,000	645,000	645,000	664,000
Sales Tax	38,200	-	-	-	-
Total Funding Sources	\$ 1,131,000	\$ 1,144,000	\$ 646,600	\$ 1,161,100	\$ 664,000
Fund Balance Reserve					
Beginning Reserve Fund Balance	15,400	4,800	-	-	11,500
Increase/(decrease) in Reserve	(10,600)	(4,800)	11,500	-	-
End of Period Reserve Fund Balance	\$ 4,800	\$ -	\$ 11,500	\$ -	\$ 11,500
STAFFING	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.

PARKS AND RECREATION

BUDGET HIGHLIGHT

The Parks & Recreation FY20 Adopted Budget shows a decrease over the FY20 Approved Budget of \$434,600 (3.5%).

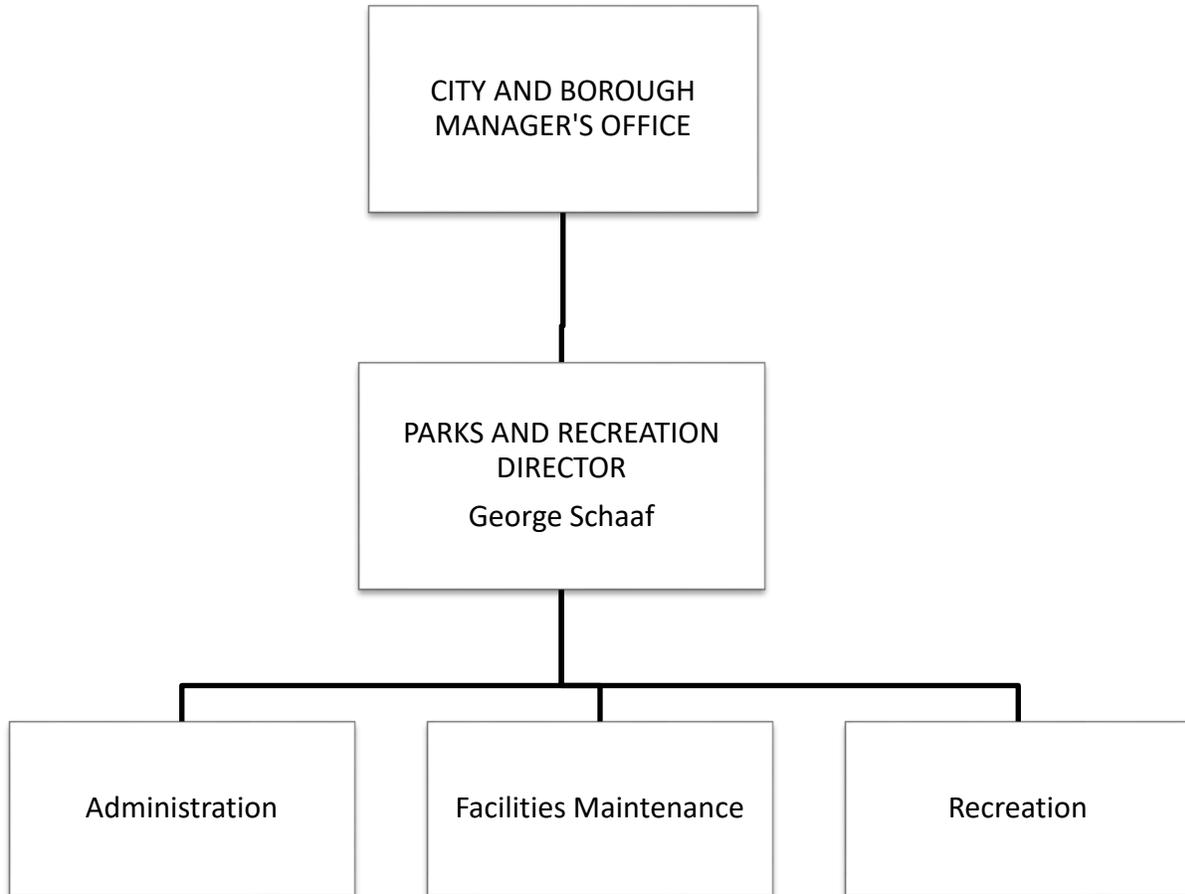
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased over the FY20 Approved Budget by \$755,500 (10.8%) primarily due to contracting management of Centennial Hall to the Juneau Arts and Humanities Council, the elimination of a long term temporary project manager position and turnover of long term staff.
- Commodities and services increased over the FY20 Approved Budget by \$320,900 (6.5%) almost entirely due to contracting management of Centennial Hall to the Juneau Arts and Humanities Council, fully funding fixed expenses of aquatics facilities, increased fuel usage in select recreation facilities and increased costs in Americorps and JVC (Jesuit Volunteer Corps) members serving at the Zach Gordon Youth Center.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Administration

Parking
Centennial Hall

Facilities Maintenance

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

Recreation

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

NOTES

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POLICE

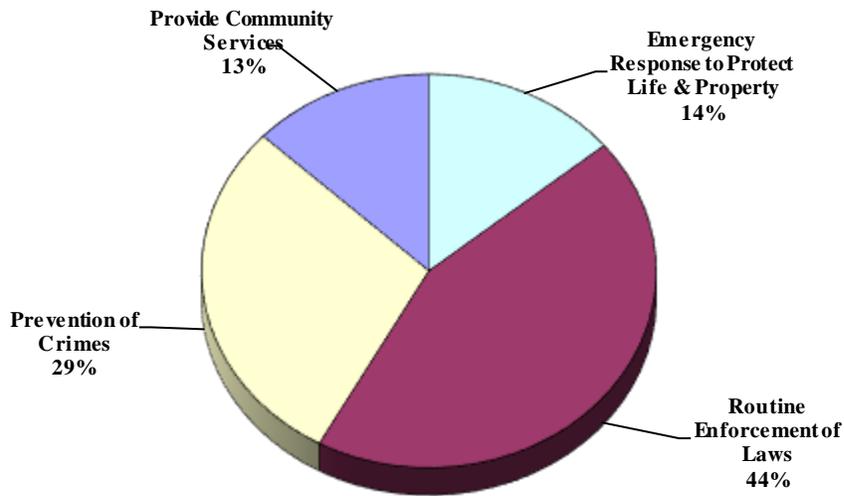
MISSION STATEMENT

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

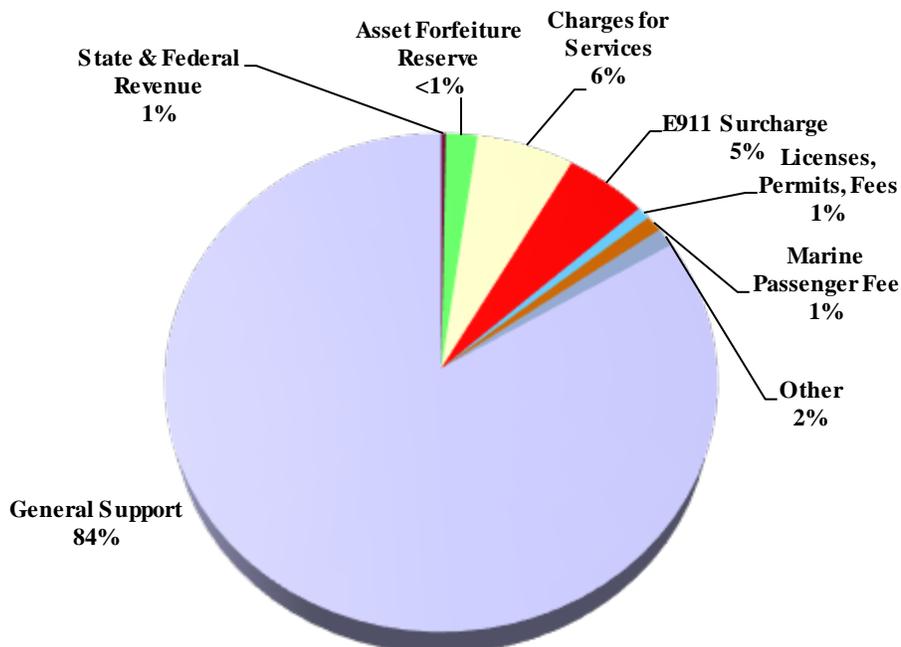
FY20 ADOPTED BUDGET

\$ 16,340,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 10,919,200	12,357,400	12,038,200	12,582,500	12,845,400
Animal Control Services	935,100	989,400	1,001,900	1,019,100	1,019,100
Commodities and Services	2,169,800	2,311,200	2,410,500	2,340,900	2,475,600
Capital Outlay	299,500	-	69,300	-	-
Support to Debt Service	28,800	28,800	28,800	-	-
Total Expenditures	14,352,400	15,686,800	15,548,700	15,942,500	16,340,100
FUNDING SOURCES:					
Interdepartmental Charges	44,700	78,100	78,100	74,000	74,000
State Grants	26,000	181,500	181,500	181,500	181,500
Federal Grants	4,800	135,500	135,500	135,500	135,500
Charges for Services	126,700	101,500	117,000	101,500	101,500
E911 Surcharge	843,700	880,000	830,000	880,000	830,000
Licenses, Permits, and Fees	149,400	132,500	132,500	132,500	132,500
Fines and Forfeitures	285,700	171,000	271,000	171,000	171,000
Donations and Contributions	1,200	10,000	10,000	10,000	10,000
Other Revenue	72,700	82,000	102,000	86,600	86,600
Contracted Services	698,700	765,800	734,300	776,300	780,400
Investment and Interest Income	1,400	1,000	1,000	1,000	1,000
Support from:					
Marine Passenger Fee	189,700	183,800	183,800	183,800	197,400
Asset Forfeiture reserve	39,700	43,800	46,000	44,000	46,200
Roaded Service Area	11,868,000	12,920,300	12,726,000	13,164,800	13,592,500
Total Funding Sources	\$ 14,352,400	15,686,800	15,548,700	15,942,500	16,340,100
STAFFING	94.34	94.84	94.84	94.84	97.84
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

POLICE

BUDGET HIGHLIGHT

The Juneau Police Department FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$397,600 (2.5%).

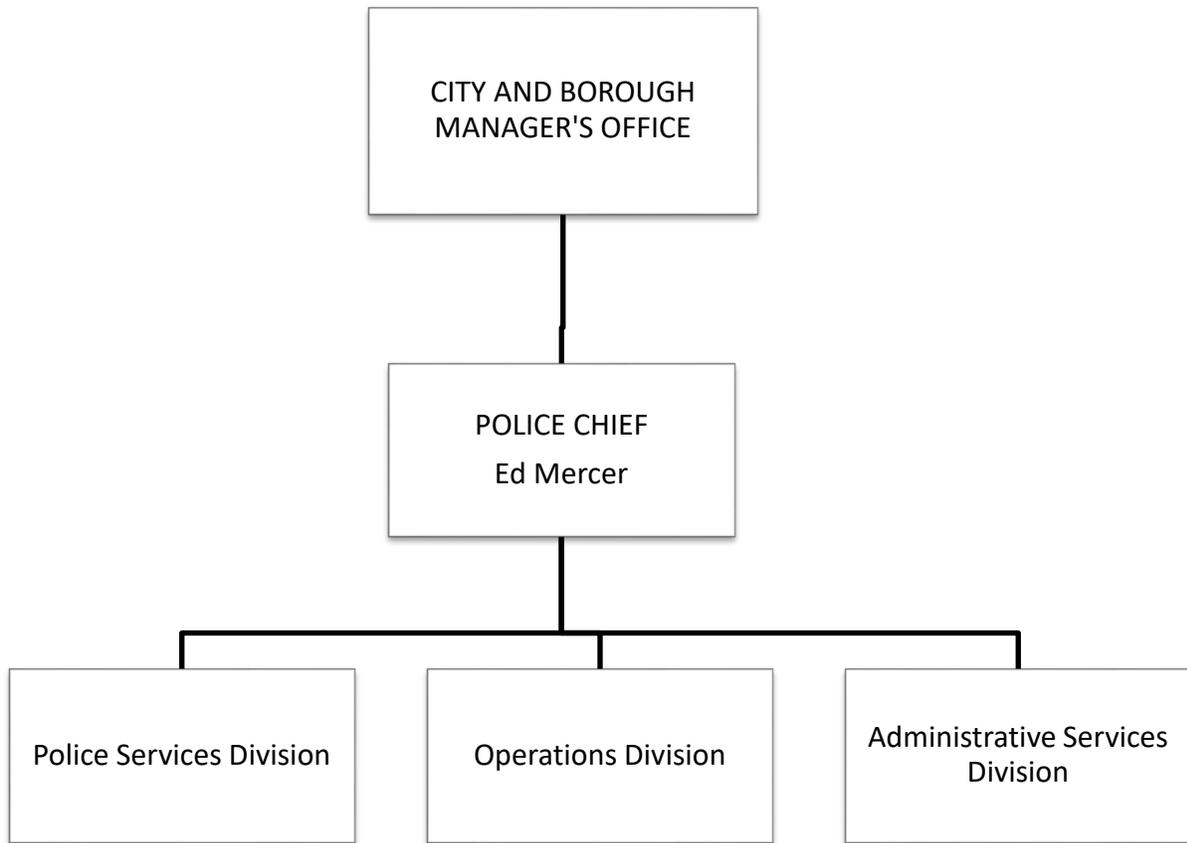
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services increased by \$262,900 (2.1%) due to adding an Administrative Assistant in the Records Unit, two Call Takers in the Communications Unit, and anticipated increases in salaries and benefits.
- Commodities and Services increased by \$134,700 (5.8%) primarily due to vehicle towing and disposal contract charges, and software support needs.

POLICE

FUNCTIONAL ORGANIZATION CHART



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

Patrol
Criminal Investigation Unit
Community Service Unit
Fleet
Airport
K9

Animal Control
Recruitment
Administrative Support

CAPITAL TRANSIT

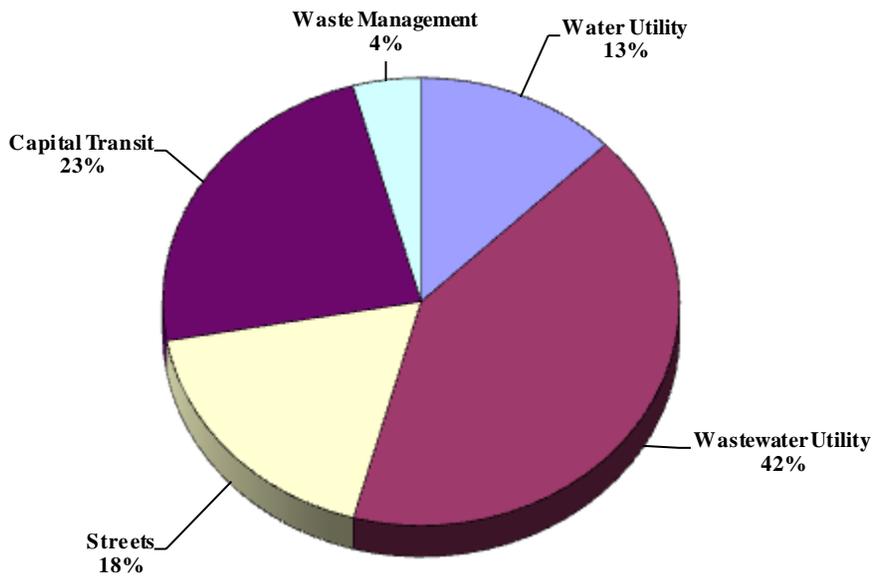
MISSION STATEMENT

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.

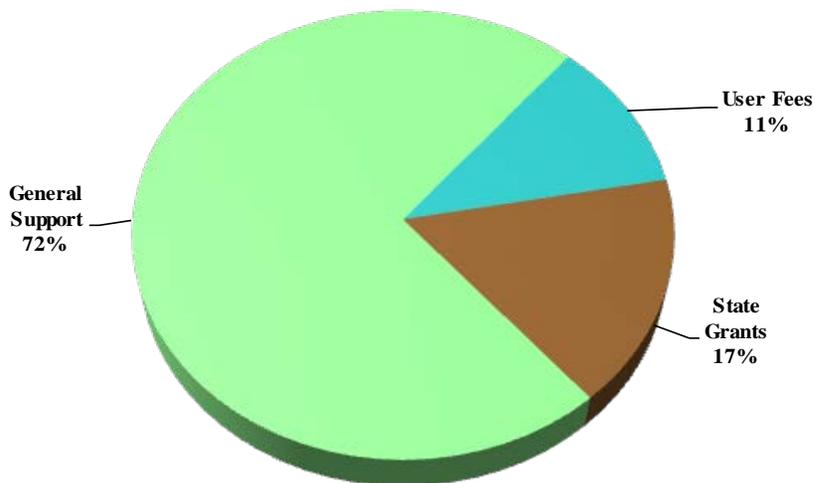
FY20 ADOPTED BUDGET

\$ 6,854,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	\$ 4,137,300	4,264,600	3,938,100	4,378,400	4,312,500
Commodities and Services	2,361,200	2,664,400	2,474,000	2,679,500	2,541,800
Total Expenditures	6,498,500	6,929,000	6,412,100	7,057,900	6,854,300
FUNDING SOURCES:					
Charges for Services	712,600	755,400	725,500	770,400	770,400
State Grants	1,115,000	1,135,000	1,061,200	1,135,000	1,135,000
Support from:					
Marine Passenger Fee	300,000	17,900	17,900	17,900	17,900
Roaded Service Area	4,370,900	5,020,700	4,607,500	5,134,600	4,931,000
Total Funding Sources	\$ 6,498,500	6,929,000	6,412,100	7,057,900	6,854,300
STAFFING	39.58	39.98	39.98	39.98	39.98
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Capital Transit FY20 Adopted Budget shows a decrease from the FY20 Approved Budget of \$188,500 (2.7%).

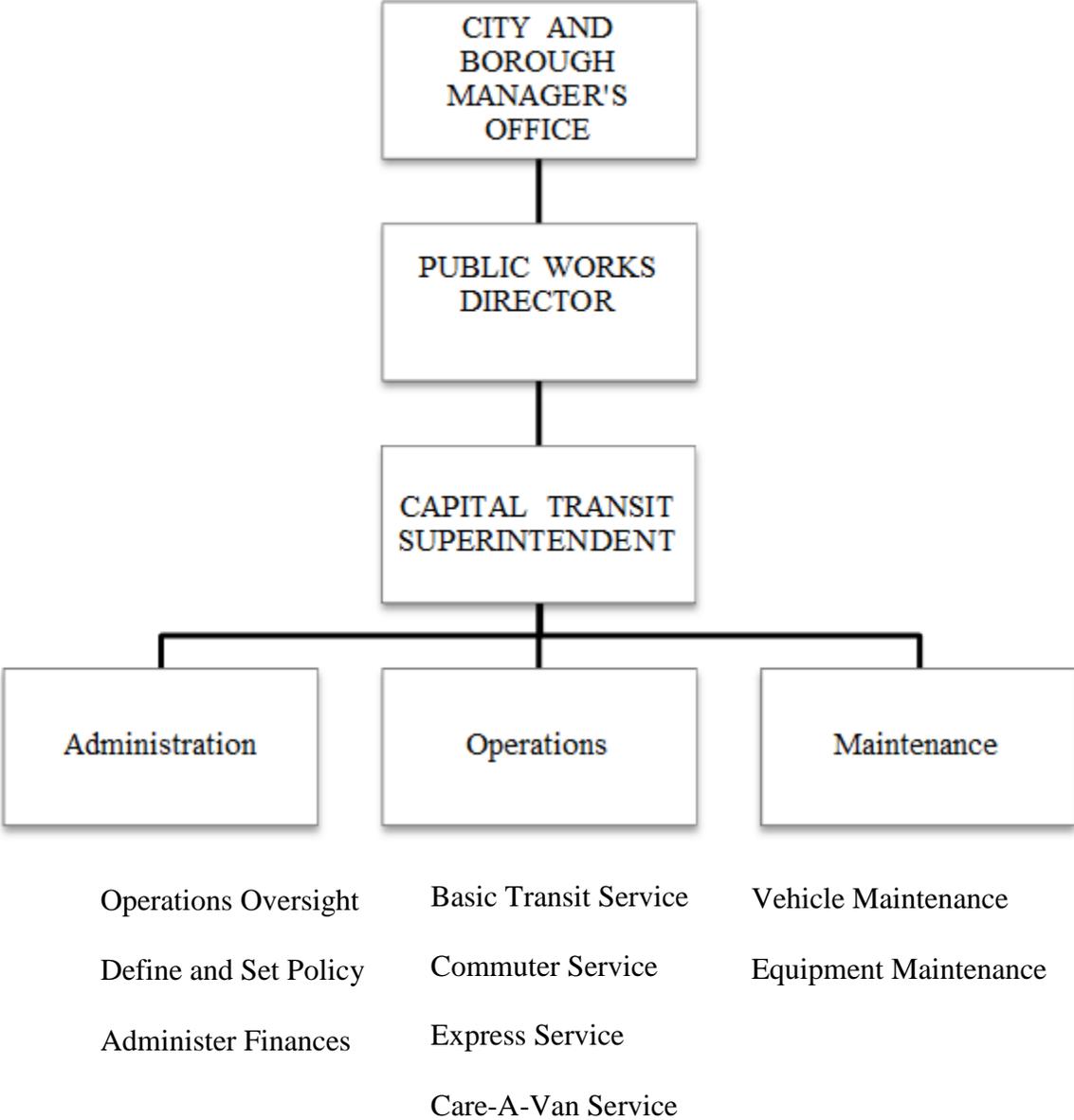
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased over the FY20 Approved Budget by \$61,900 (1.5%) due to the retirements of long time employees.
- Commodities and services decreased over the FY20 Approved Adopted Budget by \$122,600 (4.6%) primarily due to a decrease in contractual services.

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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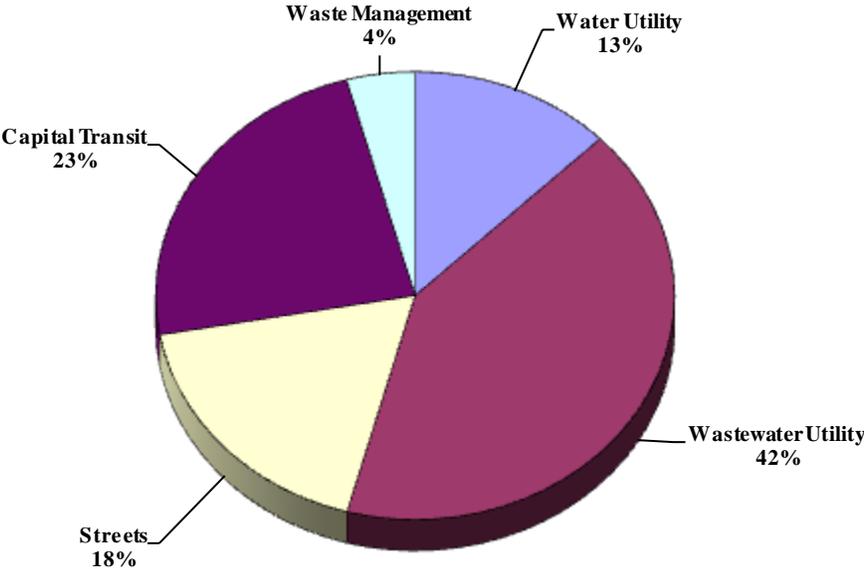
PUBLIC WORKS STREETS

MISSION STATEMENT

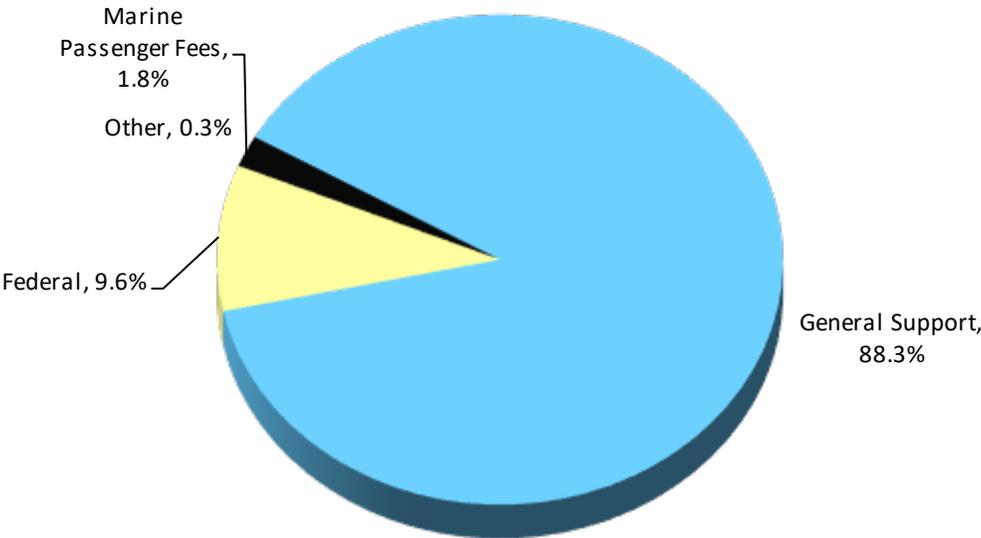
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY20 ADOPTED BUDGET **\$ 5,704,500**

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,375,000	2,452,600	2,222,400	2,523,200	2,548,500
Commodities and Services	3,063,600	2,942,600	3,032,700	2,973,500	3,156,000
Total Expenditures	5,438,600	5,395,200	5,255,100	5,496,700	5,704,500
FUNDING SOURCES:					
Secure Rural Schools/Roads	553,600	700,000	550,000	700,000	550,000
Interdepartmental Charges	35,400	15,000	10,000	15,000	15,000
Other Revenue	500	-	-	-	-
Support from:					
Marine Passenger Fee	108,900	103,400	103,400	103,400	103,400
Roaded Service Area	4,740,200	4,576,800	4,591,700	4,678,300	5,036,100
Total Funding Sources	\$ 5,438,600	5,395,200	5,255,100	5,496,700	5,704,500
STAFFING	22.31	21.91	21.91	21.91	21.91
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

(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.

PUBLIC WORKS STREETS

BUDGET HIGHLIGHT

The Streets FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$217,900 (3.8%).

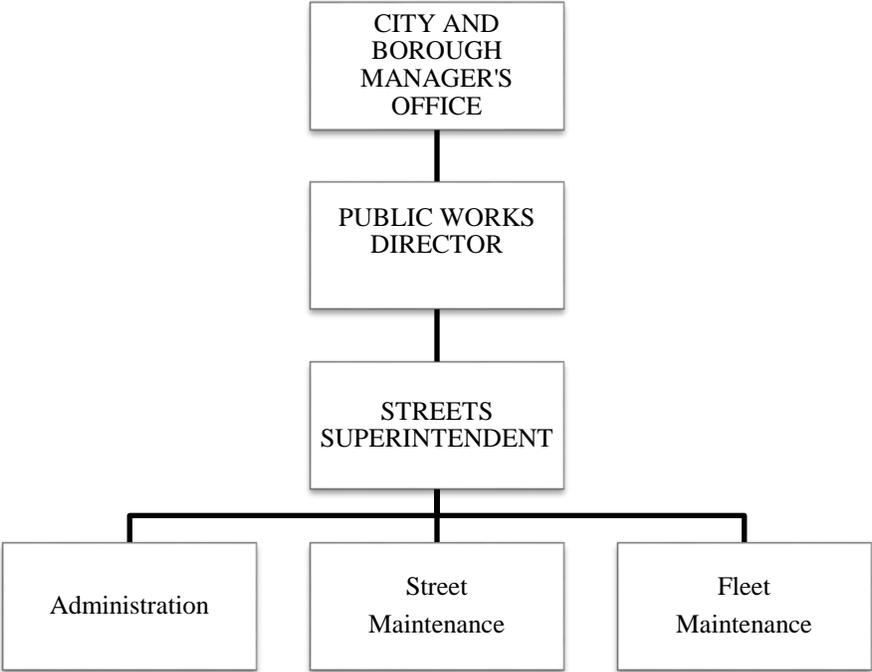
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services increased over the FY20 Approved Budget by \$23,300 (1.0%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY20 Approved Budget by \$192,600 (6.5%) primarily due to expected increases in contractual services (\$119,200), fleet equipment maintenance (\$43,900), and electricity (\$24,200).

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



- Divisional Oversight
- Define and Set Policy
- Administer Finances

ENTERPRISE FUNDS

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 77,699,000	78,274,100	78,134,400	79,950,100	79,333,000
Commodities & Services	39,506,000	42,431,000	42,028,800	42,103,000	42,477,300
Capital Outlay	2,418,300	6,850,000	4,787,000	6,395,000	7,278,000
Debt Service	2,782,200	2,973,200	2,988,600	4,077,100	5,041,700
Support to:					
Marine Passenger Fee	-	170,000	170,000	-	-
Capital Projects	8,812,100	9,499,600	11,699,600	3,915,000	11,415,000
Total Expenses	131,291,600	140,197,900	139,808,400	136,440,200	145,545,000
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	128,161,000	128,941,500	130,909,700	131,680,200	132,385,500
Licenses, Permits & Fees	894,600	861,000	834,000	861,000	861,000
Sales	34,600	34,000	1,810,700	34,000	20,000
Rentals & Leases	3,222,800	3,183,900	3,334,800	3,193,900	3,265,700
Federal Revenues	138,300	127,700	127,700	127,700	1,193,700
State Shared Revenues	441,000	476,000	502,900	441,000	441,000
State Grants	878,700	797,500	1,602,500	752,800	1,452,800
Fines & Penalties	18,900	25,000	28,000	25,000	25,000
Interest	854,800	621,100	627,800	621,100	1,819,400
Support from :					
General Fund	-	-	-	-	300,000
Liquor Tax	945,000	975,000	975,000	975,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	287,600	457,600	457,600	287,600	55,000
Port Development Fees	-	-	-	-	358,500
Sales Tax	600,000	400,000	400,000	400,000	400,000
Capital Projects	-	2,168,100	2,168,100	-	-
Total Funding Sources	137,006,300	139,597,400	144,307,800	139,928,300	143,281,600
ENTERPRISE FUNDS COMBINED					
FUND BALANCES					
Fund Balance Reserve	2,490,900	2,490,900	2,490,900	2,490,900	2,490,900
Beginning Available Fund Balance	90,360,900	96,075,600	96,075,600	100,575,000	100,575,000
Increase (decrease) in Fund Balance	5,714,700	(600,500)	4,499,400	3,488,100	(2,263,400)
End of Period Fund Balance	\$ 96,075,600	95,475,100	103,065,900	106,554,000	100,802,500
STAFFING	580.35	579.84	555.71	579.45	581.34

NOTES

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AIRPORT

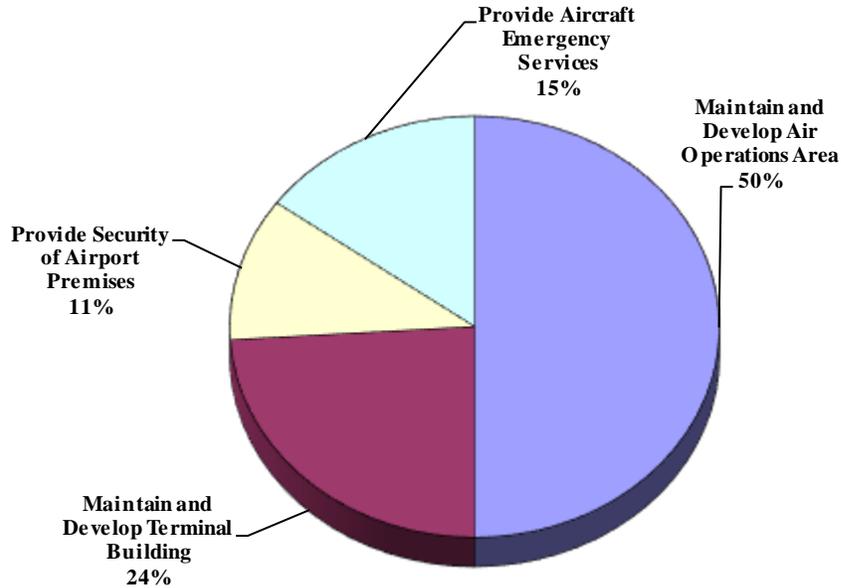
MISSION STATEMENT

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

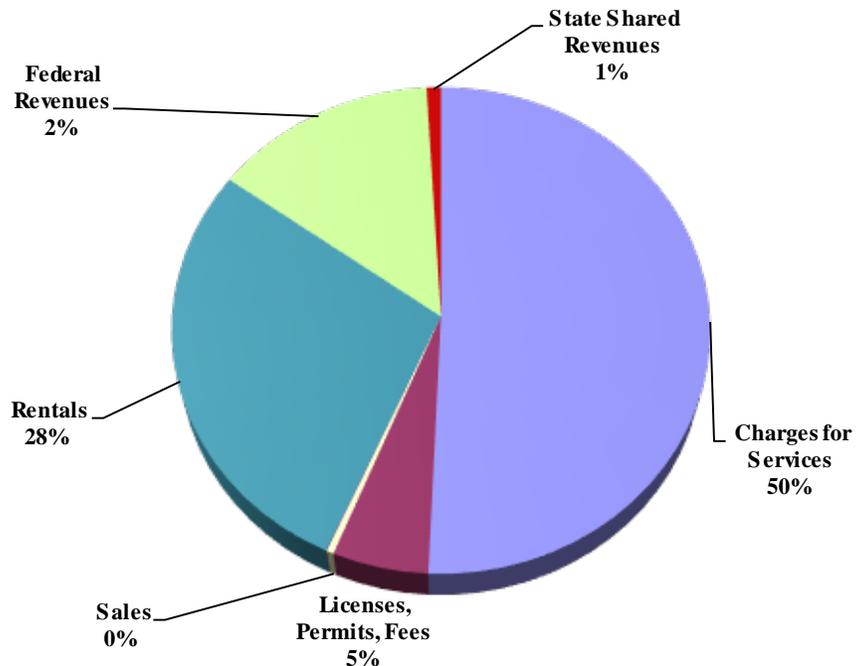
FY20 ADOPTED BUDGET

\$ 8,689,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 2,771,000	2,883,600	2,981,300	2,960,400	3,070,100
Commodities & Services	4,504,100	4,609,300	4,554,800	4,612,400	4,553,100
Capital Outlay	25,100	-	-	-	-
Debt Service	-	-	-	-	1,066,000
Support to Capital Projects	-	380,000	380,000	-	-
Total Expenses	7,300,200	7,872,900	7,916,100	7,572,800	8,689,200
FUNDING SOURCES:					
Charges for Services	4,177,200	4,207,200	4,250,700	4,234,200	4,264,000
Licenses, Permits, Fees	476,100	461,000	465,000	461,000	461,000
Sales	34,600	34,000	36,100	34,000	20,000
Fines and Forfeitures	3,000	5,000	8,000	5,000	5,000
Rentals	2,283,500	2,308,900	2,422,000	2,318,900	2,375,700
Federal Revenues	138,300	127,700	127,700	127,700	1,193,700
State Shared Revenues	52,000	76,000	55,000	76,000	76,000
Investment and Interest Income	31,500	33,600	35,600	33,600	59,300
Support from Capital Projects	-	2,168,100	2,168,100	-	-
Total Funding Sources	7,196,200	9,421,500	9,568,200	7,290,400	8,454,700
FUND BALANCE:					
Beginning Available Fund Balance	2,877,800	2,773,800	2,773,800	4,425,900	4,425,900
Increase (decrease) in Fund Balance	(104,000)	1,548,600	1,652,100	(282,400)	(234,500)
End of Period Fund Balance	\$ 2,773,800	4,322,400	4,425,900	4,143,500	4,191,400
STAFFING	34.06	34.06	34.06	34.46	34.46

BUDGET HIGHLIGHT

The Airport FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$1,116,400 (14.7%).

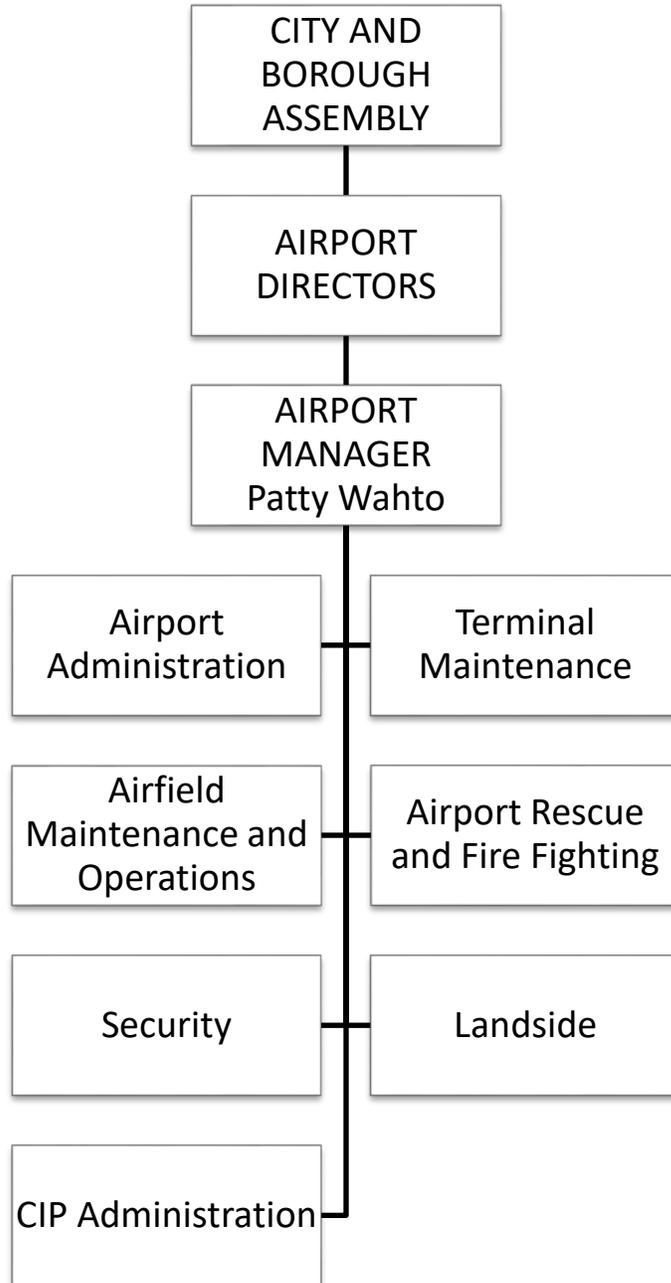
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$109,700 (3.7%) due to a reduction in terminal building maintenance staff and additional administrative staff time charged to construction projects and increased security costs.
- Commodities and Services decreased \$59,300 (1.3%) due to a decrease in electricity costs for terminal operations
- Debt Service costs increased \$1,066,000 due to bonds being issued for Airport expansion and renovation projects.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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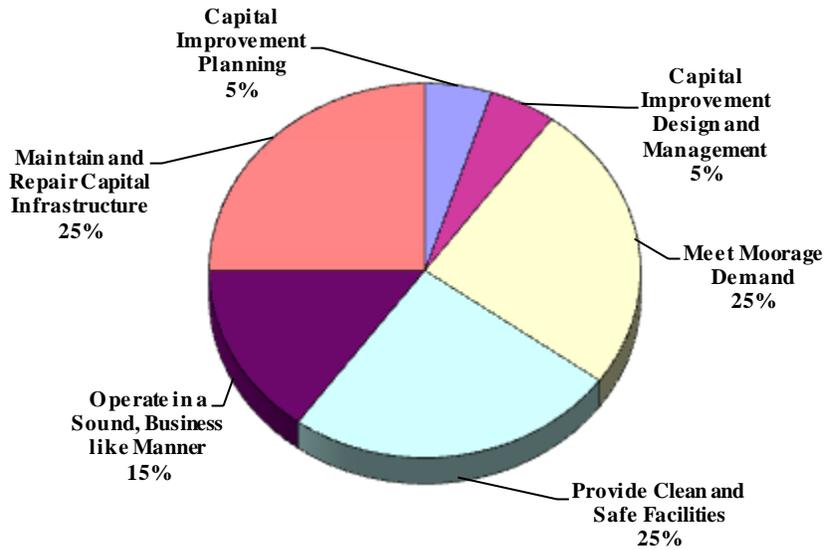
DOCKS

DOCKS MISSION STATEMENT

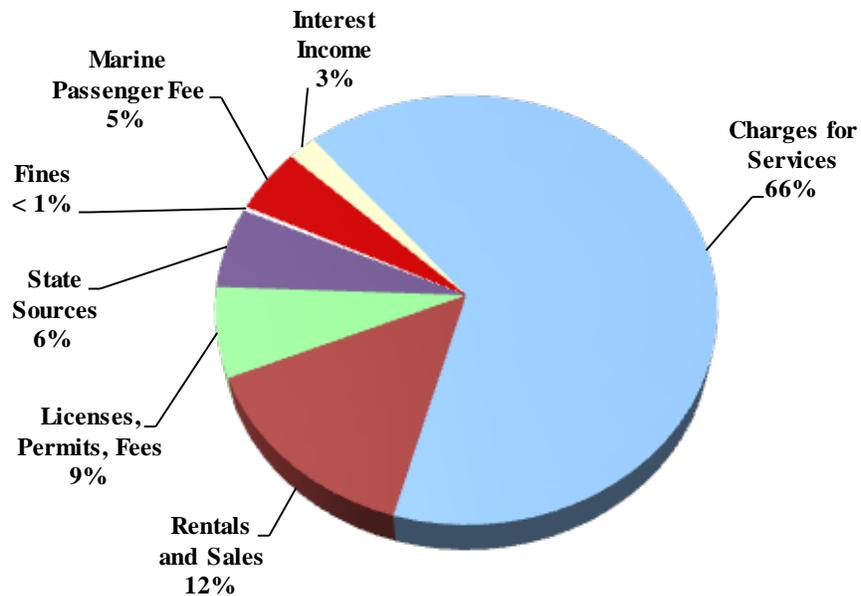
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY20 ADOPTED BUDGET FOR DOCKS \$ 1,933,700

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 955,200	923,900	941,200	943,100	998,500
Commodities and Services	699,200	848,100	861,200	848,100	900,200
Capital Outlay	9,600	10,000	10,000	10,000	35,000
Support to:					
Marine Passenger Fee	-	170,000	170,000	-	-
Capital Projects	200,000	-	2,200,000	-	-
Total Expenses	1,864,000	1,952,000	4,182,400	1,801,200	1,933,700
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,546,000	1,330,000	1,552,000	1,330,000	1,562,000
Licenses, Permits and Fees	418,500	400,000	369,000	400,000	400,000
Rentals	-	-	-	-	-
Interest	27,200	21,600	38,800	21,600	54,300
Support from Marine Passenger Fee	287,600	457,600	457,600	287,600	55,000
Support from Port Development Fee	-	-	-	-	358,500
Total Funding Sources	2,290,300	2,220,200	2,428,400	2,050,200	2,440,800
FUND BALANCE:					
Beginning Available Fund Balance	3,198,500	3,624,800	3,624,800	1,870,800	1,870,800
Increase (decrease) in Fund Balance	426,300	268,200	(1,754,000)	249,000	507,100
End of Period Fund Balance	\$ 3,624,800	3,893,000	1,870,800	2,119,800	2,377,900
STAFFING	12.01	12.01	13.01	12.01	13.01

BUDGET HIGHLIGHT

The Docks Department's FY20 Adopted Budget is an increase of \$132,500 (7.4%) over the FY20 Approved Budget.

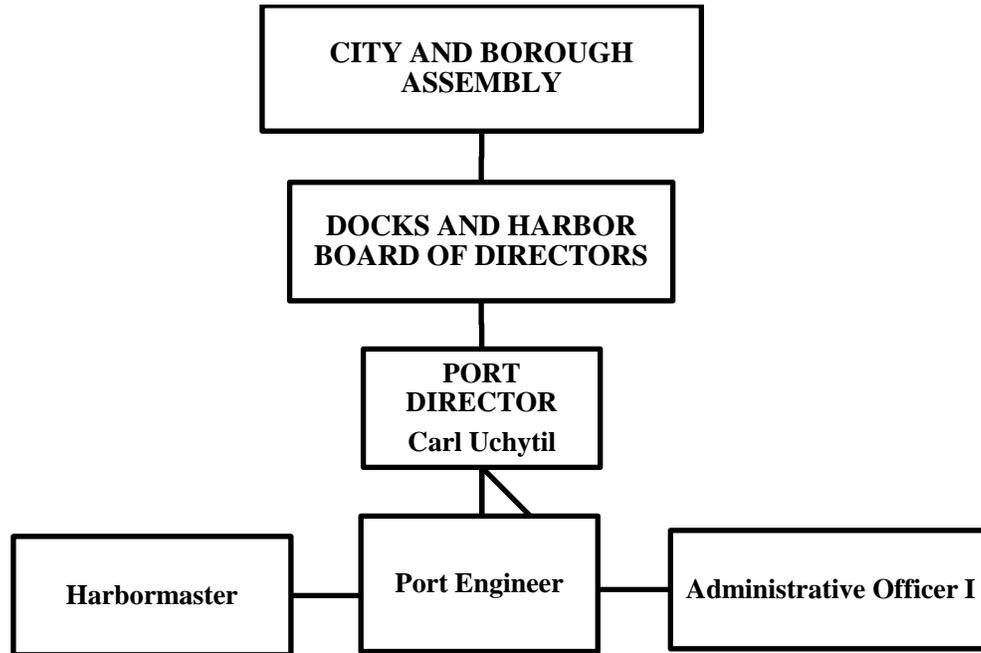
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$55,400 (5.9%) due to the addition of staff positions.
- Commodities and Services increased \$52,100 (6.1%) due to increases in contractual services and an increase in equipment purchases for Dock operations.

DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations

CIP's

Cruise Ship Management

NOTES

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HARBORS

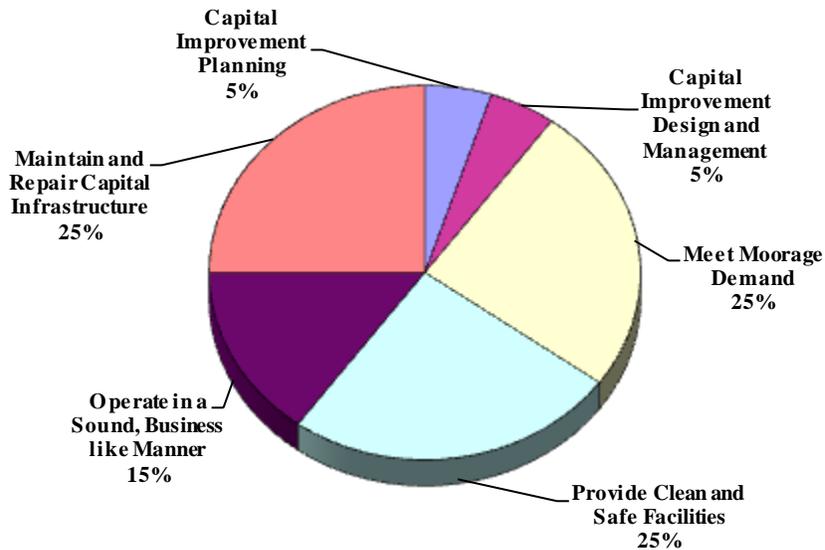
HARBORS MISSION STATEMENT

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

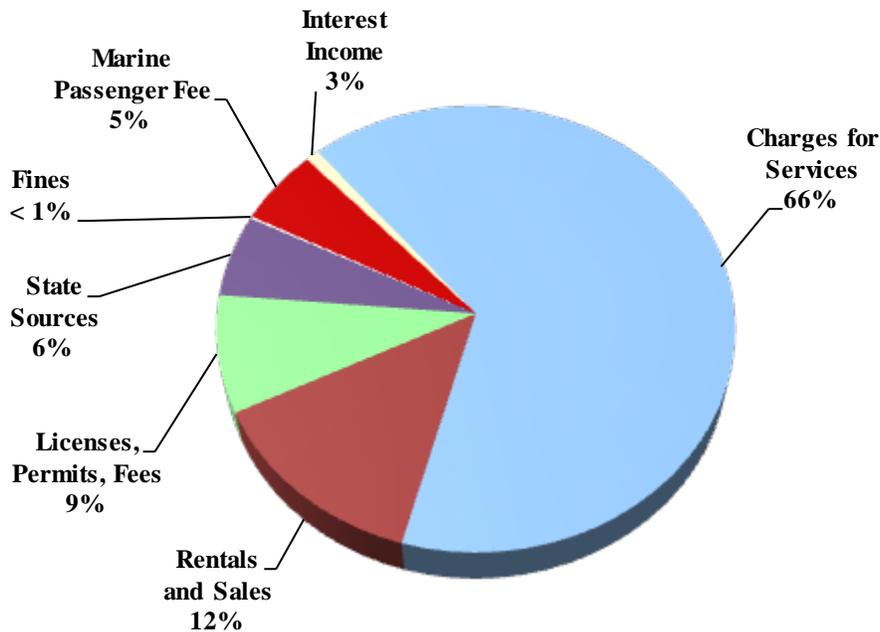
FY20 ADOPTED BUDGET FOR HARBORS

\$ 4,214,200

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,616,500	1,831,100	1,812,100	1,872,000	1,860,300
Commodities and Services	1,425,100	1,432,300	1,436,500	1,432,300	1,465,800
Capital Outlay	37,100	10,000	12,000	10,000	10,000
Debt Service	622,300	742,100	742,100	738,100	738,100
Support to Capital Projects	733,000	-	-	-	140,000
Total Expenses	4,434,000	4,015,500	4,002,700	4,052,400	4,214,200
FUNDING SOURCES:					
Charges for Services	2,963,800	2,925,000	2,925,000	2,925,000	2,925,000
Rentals	939,300	875,000	912,800	875,000	890,000
State Shared Revenue	389,000	400,000	447,900	365,000	365,000
Fines and Forfeitures	15,900	20,000	20,000	20,000	20,000
Interest Income	3,700	34,900	39,900	34,900	87,500
Total Funding Sources	4,311,700	4,254,900	4,345,600	4,219,900	4,287,500
FUND BALANCE:					
Fund Balance Reserve	749,500	749,500	749,500	749,500	749,500
Beginning Available Fund Balance	(43,200)	(165,500)	(165,500)	177,400	177,400
Increase (decrease) in Fund Balance	(122,300)	239,400	342,900	167,500	73,300
End of Period Fund Balance	\$ 584,000	823,400	926,900	1,094,400	1,000,200
STAFFING	17.08	17.08	17.08	17.08	17.08

BUDGET HIGHLIGHT

The Harbors Department's FY20 Adopted Budget is an increase of \$161,800 (4.0%) over the FY20 Approved Budget.

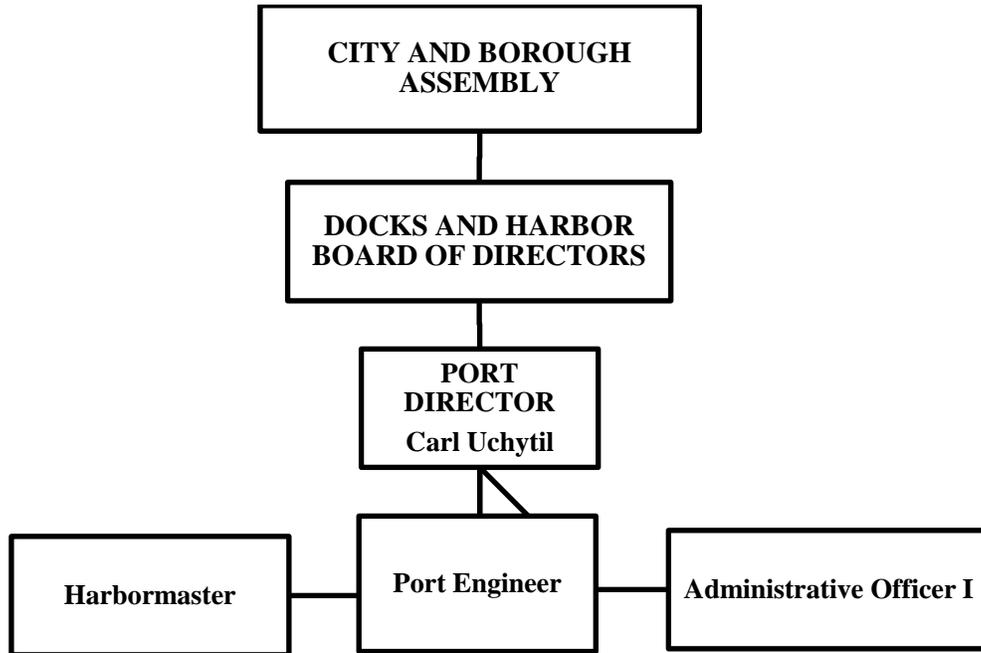
The significant budgetary changes include:

FY20 Adopted Budget

- Commodities and Services increased \$33,500 (2.3%) due to an increase in costs associated with contractual services of \$37,500.
- Support to Capital projects increased \$140,000 (100%) due to funding for Douglas Harbor Anode Installation.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

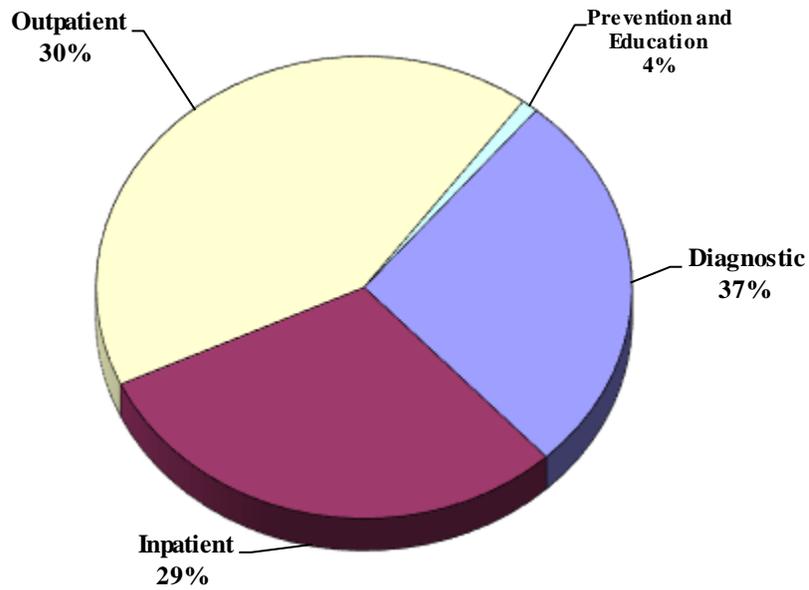
MISSION STATEMENT

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

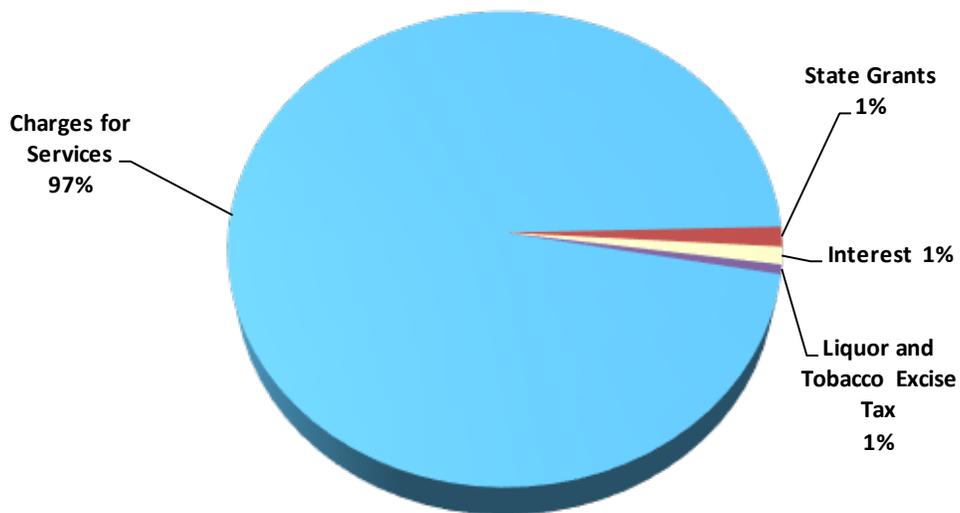
FY20 ADOPTED BUDGET

\$ 106,274,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY18 Actuals	FY19		FY20 Approved Budget	FY20 Adopted Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 67,560,600	66,337,900	66,913,900	67,746,400	66,978,000
Commodities and Services	25,942,800	26,918,300	26,958,400	27,451,600	27,371,200
Capital Outlay	2,354,500	5,785,000	3,785,000	6,000,000	6,263,000
Debt Service	1,652,100	1,651,200	1,665,600	1,661,900	1,661,900
Support to Capital Projects	564,100	1,900,000	1,900,000	-	4,000,000
Total Expenses	98,074,100	102,592,400	101,222,900	102,859,900	106,274,100
FUNDING SOURCES:					
Charges for Services	99,849,900	100,175,300	102,061,600	102,679,700	103,800,500
State Grants	878,700	797,500	1,602,500	752,800	1,452,800
Federal Grants	-	-	-	-	-
Interest Income	590,900	392,000	344,400	392,000	1,277,500
Support from:					
Liquor Tax	945,000	975,000	975,000	975,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Total Funding Sources	102,782,500	102,857,800	105,501,500	105,317,500	107,223,800
FUND BALANCE:					
Fund Balance Reserve	1,741,400	1,741,400	1,741,400	1,741,400	1,741,400
Beginning Available Fund Balance	69,187,700	73,896,100	73,896,100	78,174,700	78,174,700
Increase (decrease) in Fund Balance	4,708,400	265,400	4,278,600	2,457,600	949,700
End of Period Fund Balance	\$ 75,637,500	75,902,900	79,916,100	82,373,700	80,865,800
STAFFING	464.30	463.90	438.77	464.11	464.00

BUDGET HIGHLIGHT

The Bartlett Regional Hospital FY20 Adopted Budget shows an increase over the FY20 Approved Budget of \$3,414,200 (4.4%).

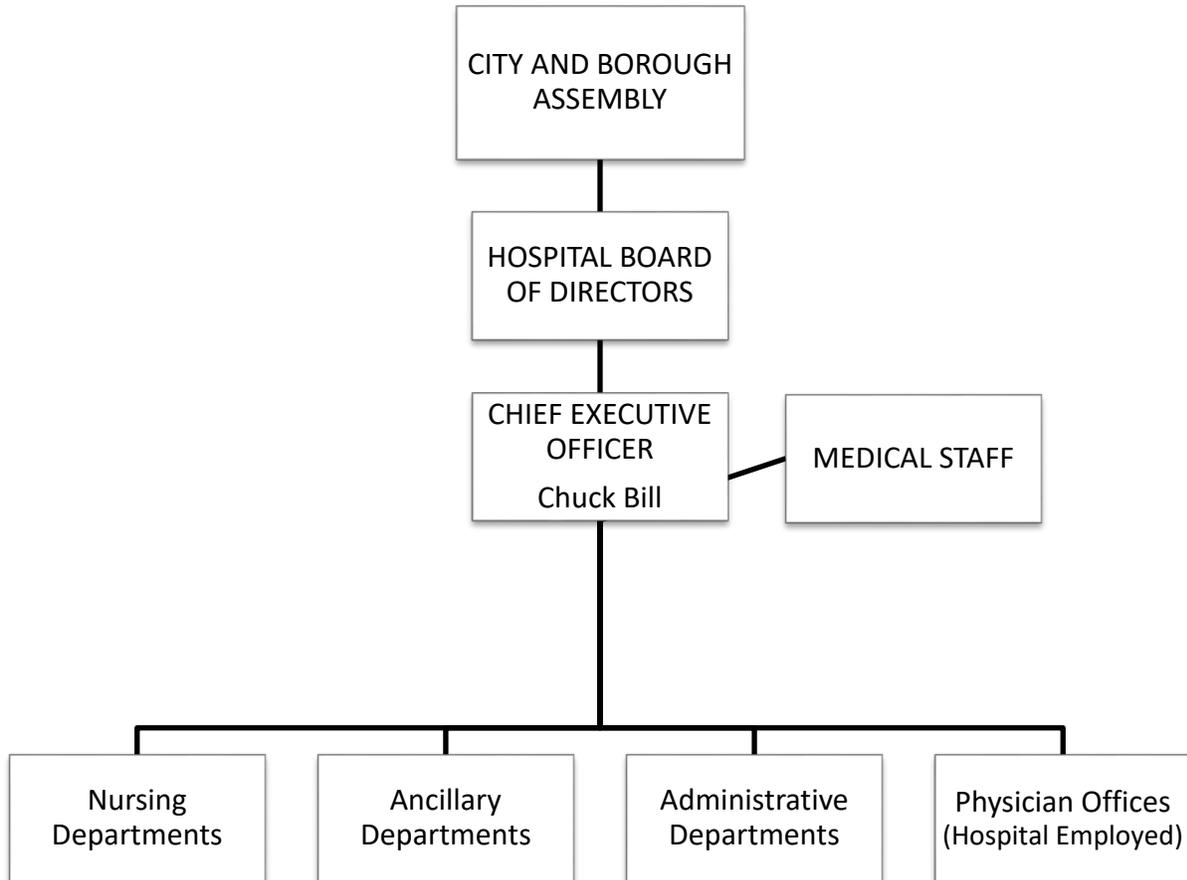
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel services decreased by \$768,400 (0.5%) due to a change in contractual positions.
- Commodities and services decreased \$80,400 (0.3%)
- Support to Capital Projects increased \$4,000,000 (100.0%) for the Hospital Drive Paving and Crises Stabilization projects.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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WASTE MANAGEMENT

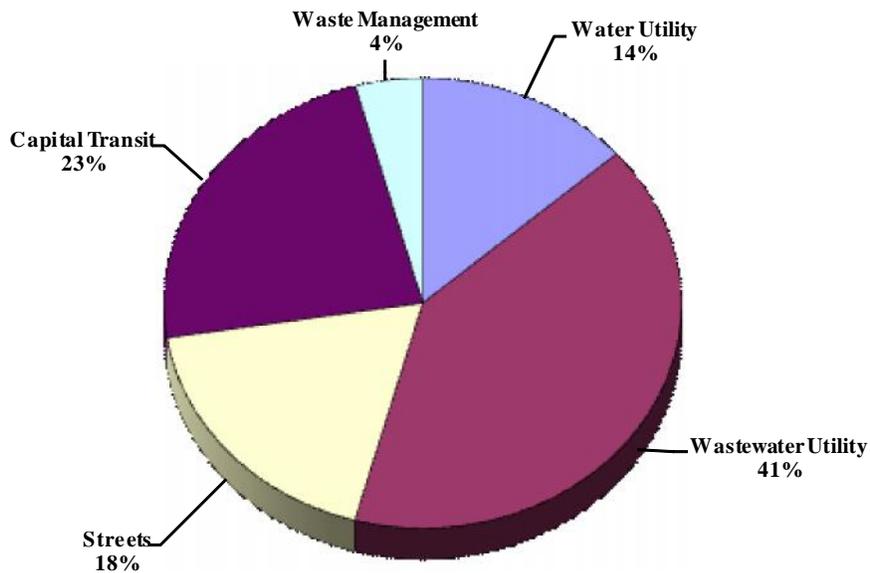
MISSION STATEMENT

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.

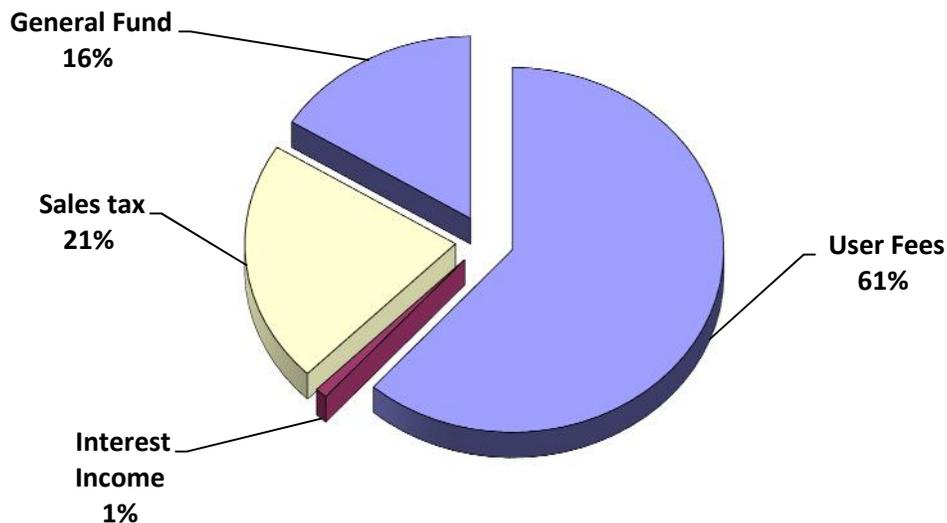
FY20 ADOPTED BUDGET

\$ 1,685,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 216,400	192,100	209,800	196,900	197,300
Commodities and Services	1,013,700	1,482,300	1,702,100	1,183,500	1,488,000
Capital Outlay	-	80,000	60,000	80,000	-
Support to Capital Projects	-	1,774,600	1,774,600	500,000	-
Total Expenses	1,230,100	3,529,000	3,746,500	1,960,400	1,685,300
FUNDING SOURCES:					
Charges for Services	1,092,800	1,489,500	1,140,800	1,647,300	1,144,000
Interest Income	11,200	-	13,000	-	17,500
Land Sale	-	-	1,774,600	-	-
Sales Tax Revenue	600,000	400,000	400,000	400,000	400,000
Support from General Fund	-	-	-	-	300,000
Total Funding Sources	1,704,000	1,889,500	3,328,400	2,047,300	1,861,500
FUND BALANCE:					
Beginning Available Fund Balance	1,026,600	1,500,500	1,500,500	1,082,400	1,082,400
Increase (decrease) in Fund Balance	473,900	(1,639,500)	(418,100)	86,900	176,200
End of Period Fund Balance	\$ 1,500,500	(139,000)	1,082,400	1,169,300	1,258,600
STAFFING	1.85	1.60	1.60	1.60	1.60

BUDGET HIGHLIGHT

The Waste Management FY20 Adopted Budget is a decrease of \$275,000 (1.0%) from the FY20 Approved Budget.

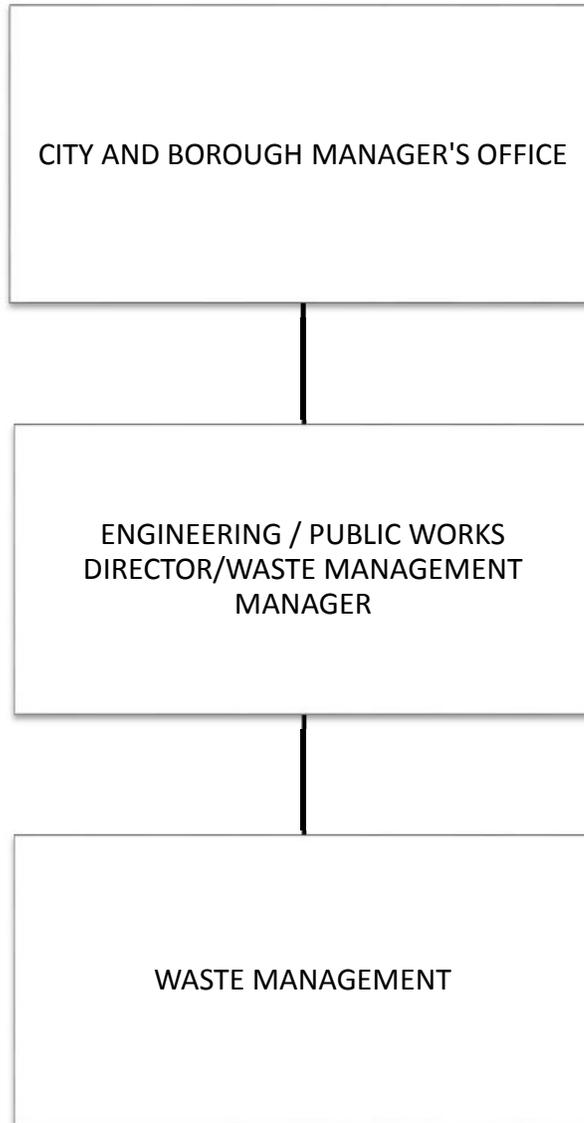
The significant budgetary changes include:

FY20 Adopted Budget

- Commodities and Services increased \$304,500 (25.7%) due to increases in contractual expenses for the Household Hazardous Waste Program and the Recycling Program, as well as planned increases 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

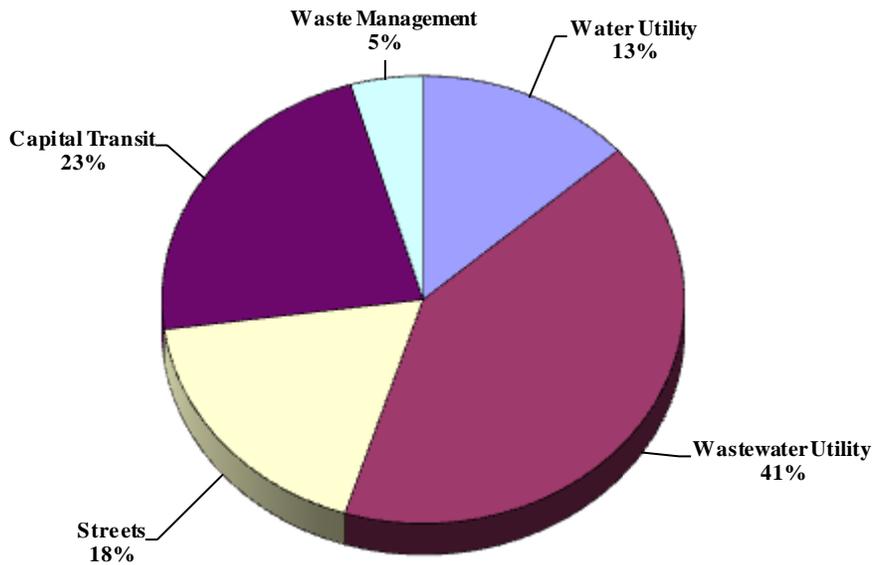
MISSION STATEMENT

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.

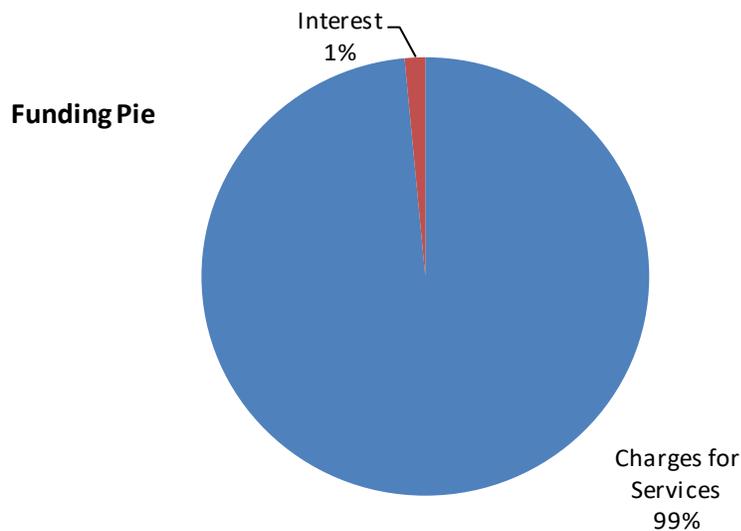
FY20 ADOPTED BUDGET

\$ 15,087,700

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 3,189,200	4,451,000	3,798,700	4,543,500	4,511,200
Commodities and Services	4,727,400	5,527,200	5,084,900	4,940,400	5,117,000
Capital Outlay	(8,000)	860,000	885,000	160,000	785,000
Debt Service	507,800	506,300	506,300	1,604,500	1,449,500
Support to Capital Projects	4,815,000	3,845,000	3,845,000	665,000	3,225,000
Total Expenses	13,231,400	15,189,500	14,119,900	11,913,400	15,087,700
FUNDING SOURCES:					
Charges for Services	12,999,000	13,127,500	13,345,700	13,127,000	13,018,000
Interest	113,000	85,200	97,200	85,200	195,800
Total Funding Sources	13,112,000	13,212,700	13,442,900	13,212,200	13,213,800
FUND BALANCE:					
Beginning Available Fund Balance	10,386,500	10,267,100	10,267,100	9,590,100	9,590,100
Increase (decrease) in Fund Balance	(119,400)	(1,976,800)	(677,000)	1,298,800	(1,873,900)
End of Period Fund Balance	\$ 10,267,100	8,290,300	9,590,100	10,888,900	7,716,200
STAFFING	36.90	36.86	36.86	35.86	36.86

WASTEWATER

BUDGET HIGHLIGHT

The Wastewater FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$3,174,300 (26.6%).

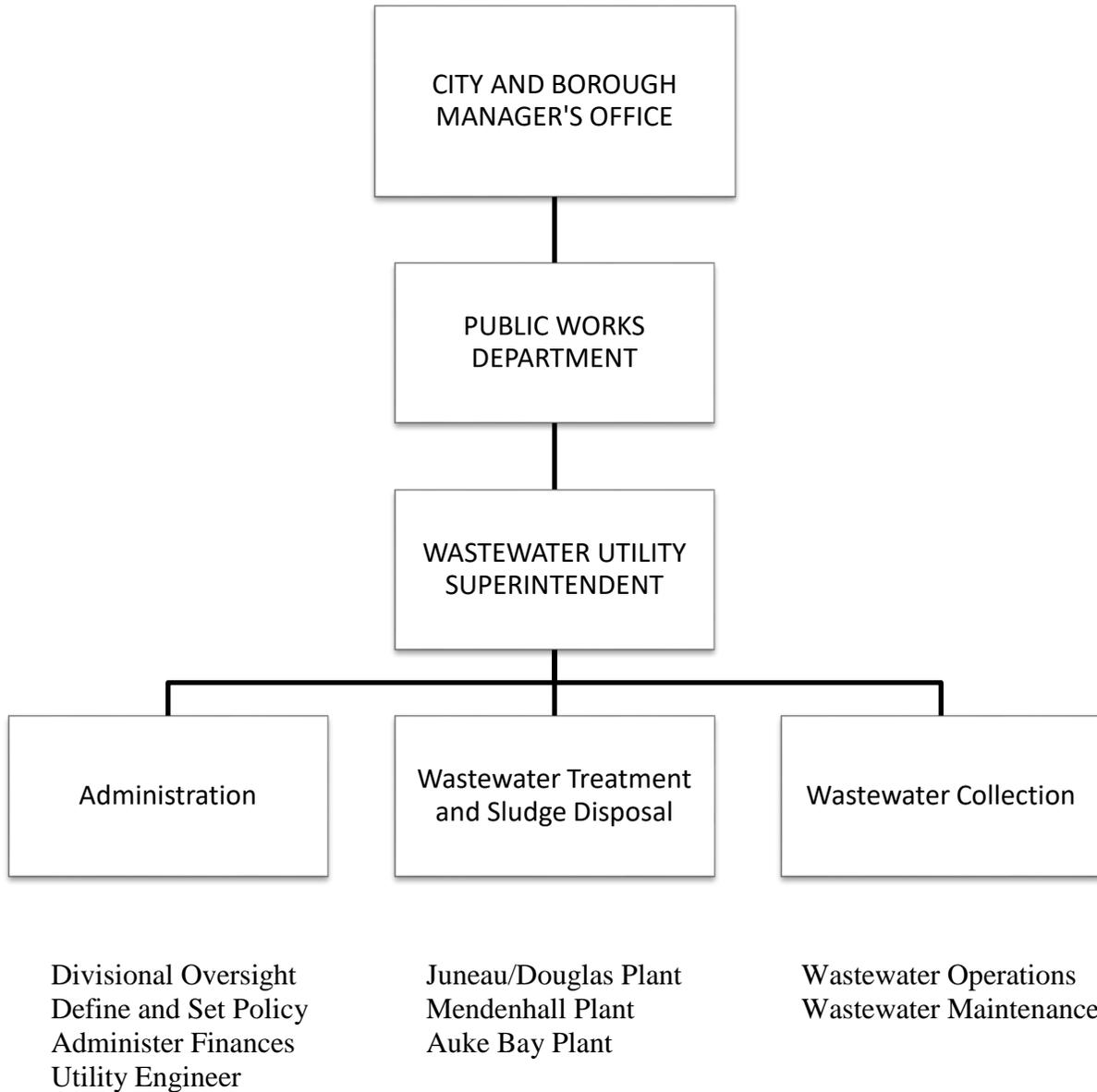
The significant budgetary changes include:

FY20 Adopted Budget

- Commodities and services increased \$176,600 (3.6%) due to an increase in contractual services to cover unforeseen needs for the bio-solids operations.
- Capital expenditures increased \$625,000 (390.6%) due to the planned purchase of a building to replace the Collections shop on the MWWTP Site.
- Support to Capital Projects increased \$2,560,000 due to additional funding needed for various capital projects ongoing throughout the year to allow for more aging infrastructure to be replaced.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



WATER

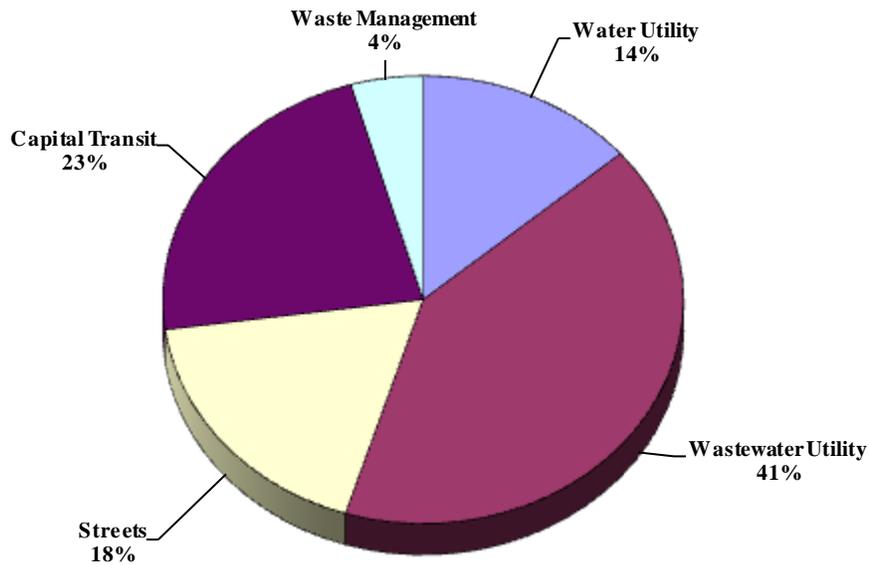
MISSION STATEMENT

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.

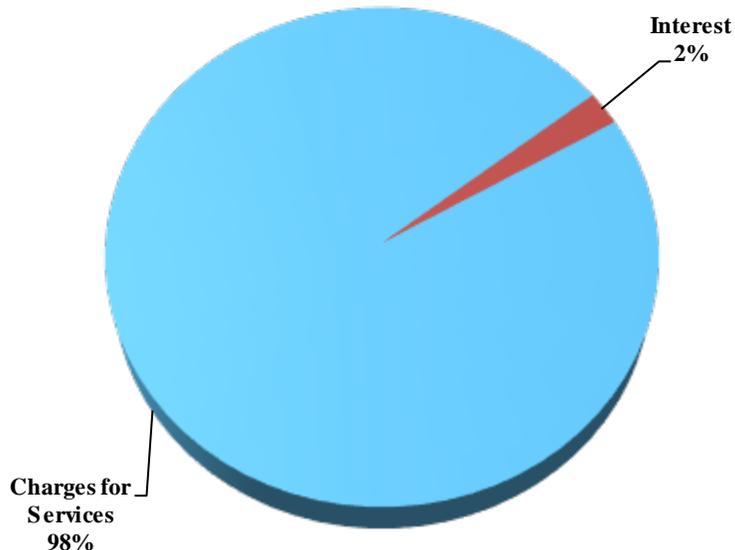
FY20 ADOPTED BUDGET

\$ 7,660,800

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 1,390,100	1,654,500	1,477,400	1,687,800	1,717,600
Commodities and Services	1,193,700	1,613,500	1,430,900	1,634,700	1,582,000
Capital Outlay	-	105,000	35,000	135,000	185,000
Debt Service	74,000	73,600	74,600	72,600	126,200
Support to Capital Projects	2,500,000	1,600,000	1,600,000	2,750,000	4,050,000
Total Expenses	5,157,800	5,046,600	4,617,900	6,280,100	7,660,800
FUNDING SOURCES:					
Charges for Services	5,532,300	5,687,000	5,633,900	5,737,000	5,672,000
Interest	77,300	53,800	58,900	53,800	127,500
Total Funding Sources	5,609,600	5,740,800	5,692,800	5,790,800	5,799,500
FUND BALANCE:					
Beginning Available Fund Balance	7,163,200	7,615,000	7,615,000	8,689,900	8,689,900
Increase (decrease) in Fund Balance	451,800	694,200	1,074,900	(489,300)	(1,861,300)
End of Period Fund Balance	\$7,615,000	8,309,200	8,689,900	8,200,600	6,828,600
STAFFING	14.15	14.33	14.33	14.33	14.33

BUDGET HIGHLIGHT

The Water FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$1,380,700 (22.0%).

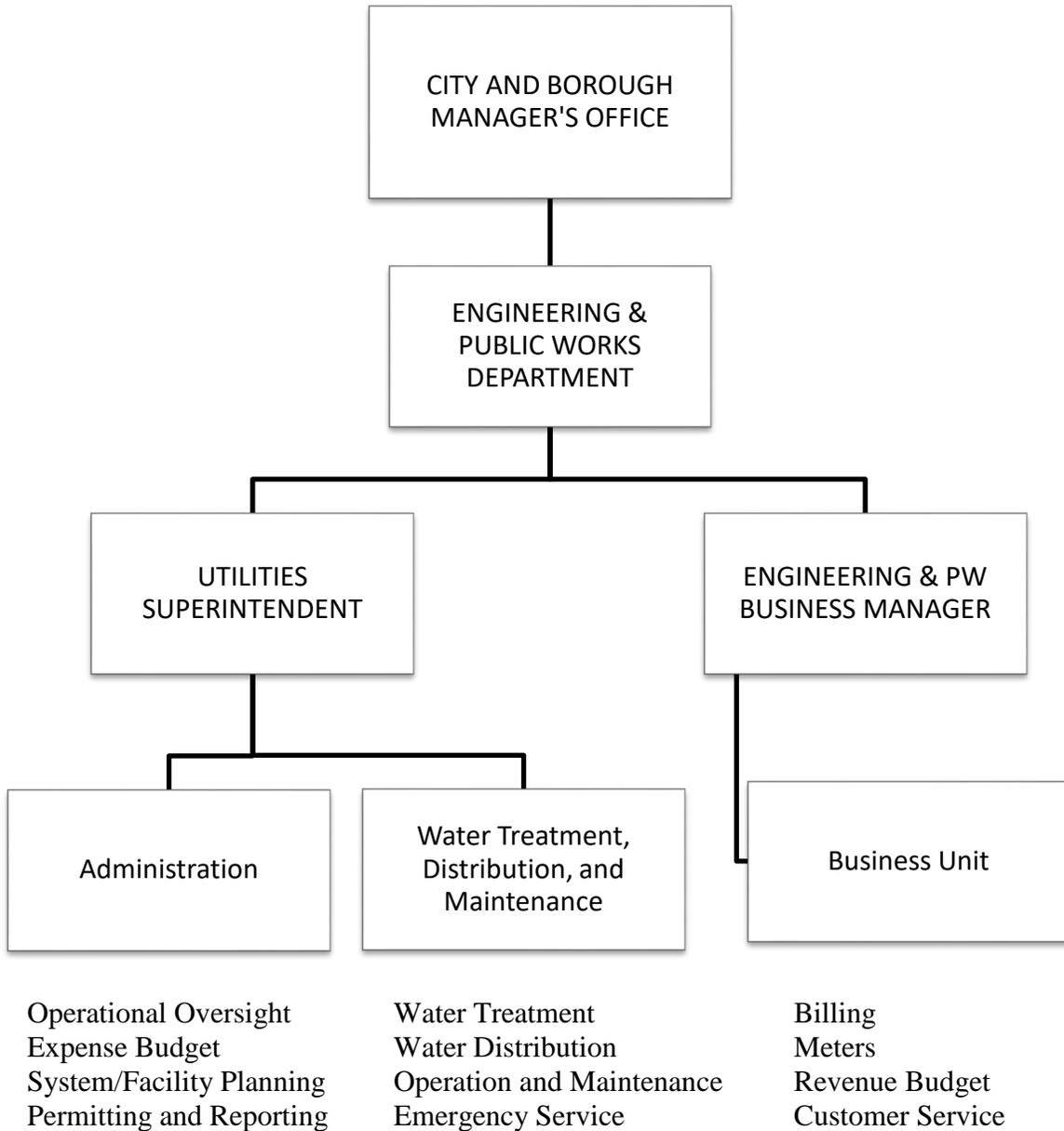
The significant budgetary changes include:

FY20 Adopted Budget

- Support to Capital Projects increased by \$1,300,000 (47.3%) due to additional funding needed for various capital projects ongoing throughout the year to allow for more of the ageing water infrastructure to be replaced.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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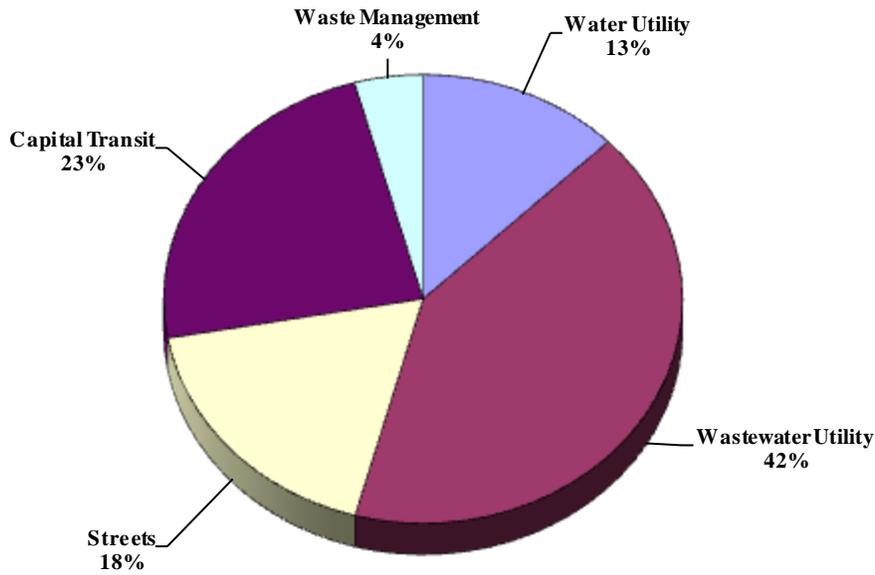
PUBLIC WORKS FLEET MAINTENANCE

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.

FY20 ADOPTED BUDGET **\$ 2,249,200**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Personnel Services	713,600	733,800	652,400	746,900	772,900
Commodities and Services	1,236,400	1,419,700	1,362,300	1,439,200	1,476,300
Total Expenditures	1,950,000	2,153,500	2,014,700	2,186,100	2,249,200
FUNDING SOURCES:					
Intergovernmental User Fees	2,018,700	2,145,900	1,955,900	2,182,700	2,179,900
Total Funding Sources	2,018,700	2,145,900	1,955,900	2,182,700	2,179,900
FUND BALANCE:					
Beginning Available Fund Balance	313,100	381,800	381,800	323,000	323,000
Increase (decrease) in Fund Balance	68,700	(7,600)	(58,800)	(3,400)	(69,300)
End of Period Fund Balance	\$ 381,800	374,200	323,000	319,600	253,700
STAFFING	6.25	6.25	6.25	6.25	6.25

BUDGET HIGHLIGHT

The Fleet Maintenance FY20 Adopted Budget is an increase of \$63,100 (2.9%) from the FY20 Approved Budget.

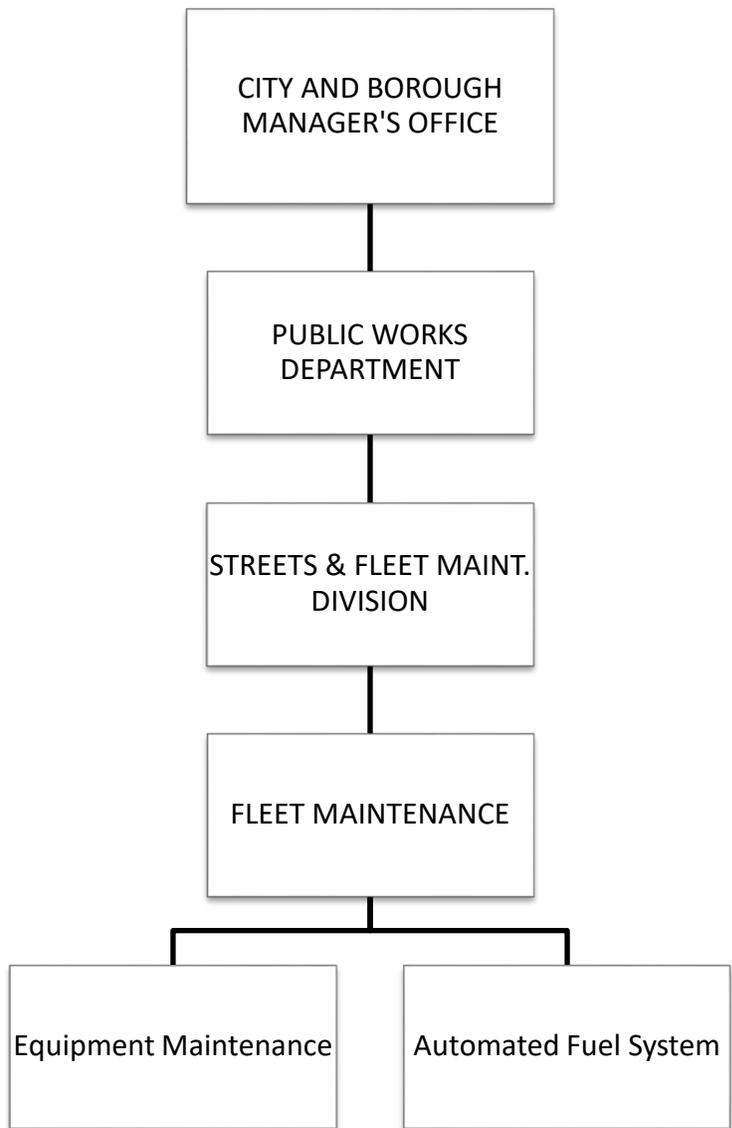
The significant budgetary changes include:

FY20 Adopted Budget

- Personnel Services increased \$26,000 (3.5%) due to scheduled pay increases for personnel.
- Commodities and Services increased \$37,100 (2.6%) due to anticipated increases in the cost of electricity.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Ensure Availability
Servicing and Repair
Parts Inventory
Fulfill Equipment
Needs

Key Issuance
Equipment Update
Monthly Billing
Tank Testing

NOTES

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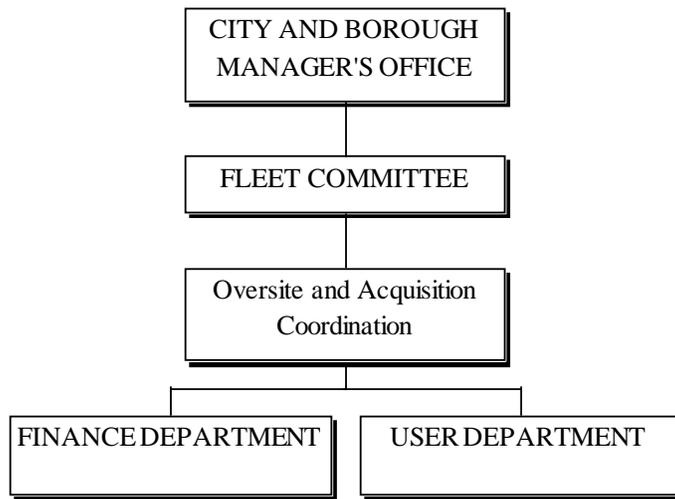
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY20 ADOPTED BUDGET **\$ 3,765,600**

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Interdepartmental Charges	\$ 71,800	76,900	76,900	76,900	76,900
Commodities and Services	128,200	-	-	-	-
Capital Outlay	3,461,500	3,938,400	3,769,600	1,918,100	3,688,700
Total Expenses	3,661,500	4,015,300	3,846,500	1,995,000	3,765,600
FUNDING SOURCES:					
Contributions from departments	2,243,400	2,476,600	2,564,600	2,586,800	2,808,600
Interest Income	65,400	45,100	45,100	45,100	45,100
Federal Grant	-	-	-	-	-
State Grant	1,984,200	431,200	514,100	-	-
Gain (Loss) on Equipment Sales	155,900	75,000	75,000	75,000	75,000
Total Funding Sources	4,448,900	3,027,900	3,198,800	2,706,900	2,928,700
FUND BALANCE:					
Beginning Available Fund Balance	5,740,300	6,527,700	6,527,700	5,880,000	5,880,000
Increase (decrease) in Fund Balance	787,400	(987,400)	(647,700)	711,900	(836,900)
End of Period Fund Balance	\$ 6,527,700	5,540,300	5,880,000	6,591,900	5,043,100

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 FY20 Adopted Budget is an increase of \$1.8M (88.8%) from the FY20 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

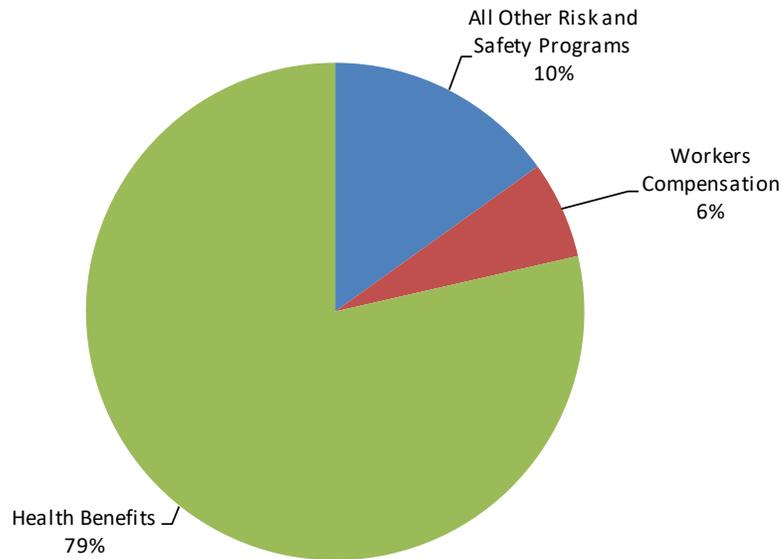
MISSION STATEMENT

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

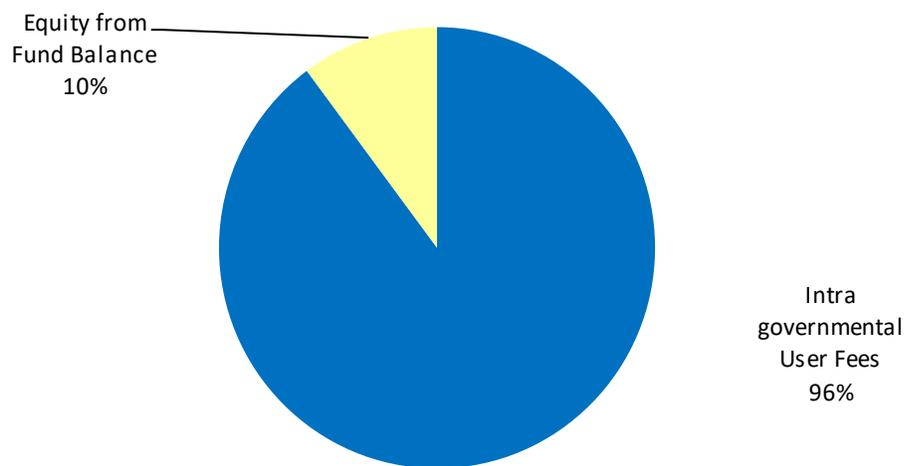
FY20 ADOPTED BUDGET

\$ 24,830,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENSES:					
Personnel Services	\$ 627,400	657,400	655,000	665,600	675,800
Commodities and Services	21,902,400	21,962,800	22,824,500	22,050,100	24,154,300
Support to Capital Projects	1,734,100	-	-	-	-
Total Expenses	24,263,900	22,620,200	23,479,500	22,715,700	24,830,100
FUNDING SOURCES:					
Intragovernmental User Fees	22,082,900	22,020,600	22,258,700	22,039,600	22,299,600
Sales	200	-	-	-	-
Total Funding Sources	22,083,100	22,020,600	22,258,700	22,039,600	22,299,600
FUND BALANCE:					
Beginning Available Fund Balance	7,788,500	5,607,700	5,607,700	4,386,900	4,386,900
Increase (decrease) in Fund Balance	(2,180,800)	(599,600)	(1,220,800)	(676,100)	(2,530,500)
End of Period Fund Balance	\$ 5,607,700	5,008,100	4,386,900	3,710,800	1,856,400

BUDGET HIGHLIGHT

The Risk Management FY20 Adopted Budget shows an increase from the FY20 Approved Budget of \$2,114,400 (9.3%).

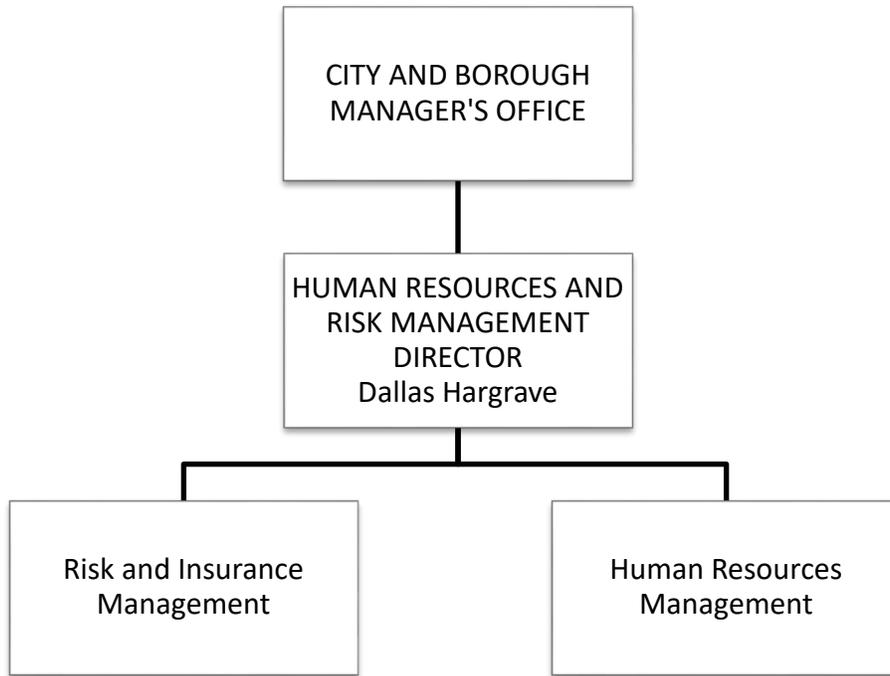
The significant budgetary changes include:

FY20 Adopted Budget

- Commodities and Services increased by \$2,104,200 (9.54%) due to projected increases in Health Insurance program costs of \$1,925,000 related to higher than anticipated claims. Property insurance and workers compensation premium costs are also trending higher.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



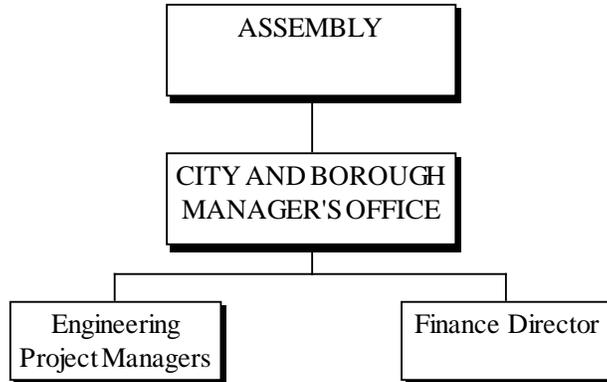
Safety and Loss Control
Claims Management
Health Benefits, Group Life, and
Wellness
Employment Security
Administrative Support

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

	FY18 Actuals	FY19		FY20	FY20
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
Debt Service:					
#88 W Valley Sewer III	16,200	16,000	16,000	15,800	15,800
#91 N Douglas Sewer V	18,600	18,400	18,400	18,200	18,200
#95 N Douglas Sewer	32,500	32,200	32,200	31,700	31,700
#96 Auke Bay Sewer	1,500	1,500	1,500	1,500	1,500
#97 Eagles Edge Water	-	-	-	22,500	54,400
#98 W Valley Sewer I & II	54,000	53,300	53,300	52,700	52,700
Support to General Fund	192,400	251,000	228,400	255,500	254,900
Total Expenditures	315,200	372,400	349,800	397,900	429,200
FUNDING SOURCES:					
Assessment Payments	74,000	22,500	142,500	22,500	53,900
Square Foot Add-on Fees	160,200	246,900	222,400	250,900	253,500
Penalties and Interest	22,700	22,200	16,900	19,600	31,700
Total Funding Sources	\$ 256,900	291,600	381,800	293,000	339,100
FUND BALANCE					
Beginning Fund Balance	\$ 1,848,000	1,789,700	1,789,700	1,821,700	1,821,700
Increase (Decrease)	(58,300)	(80,800)	32,000	(104,900)	(90,100)
End of Period Fund Balance	\$ 1,789,700	1,708,900	1,821,700	1,716,800	1,731,600

SPECIAL ASSESSMENT FUNDS – L.I.D.

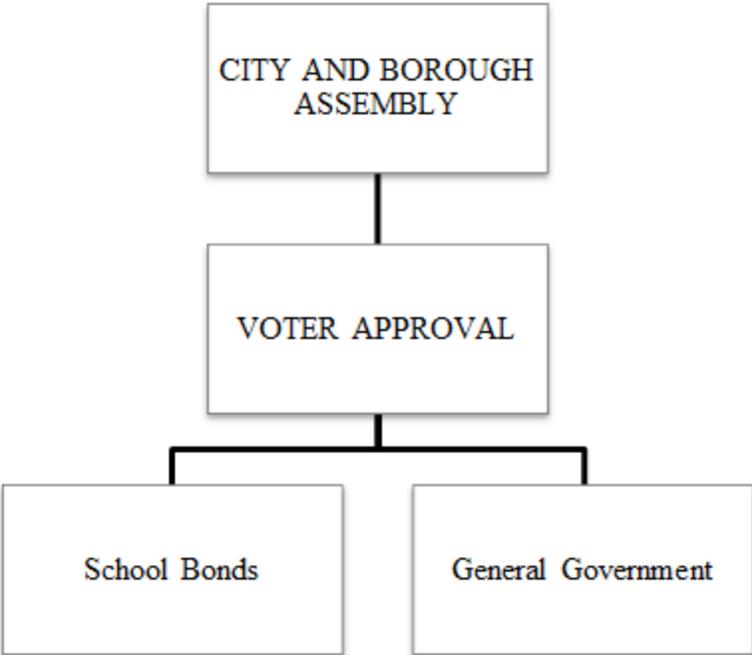
ASSESSMENT REVENUE

	FY20 Approved		FY20 Adopted	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:				
#60 Tanner Terrace	3,000	500	2,600	500
#61 Hughes Way	2,500	500	3,000	500
#62 McGinnis Street Improvement	-	-	35,500	12,700
#92 Greenwood Ave Paving	-	-	-	-
#91 N Douglas Sewer V	-	1,300	-	1,300
#94 W 9th St Paving	8,000	400	8,000	400
#95 N Douglas Sewer	-	1,600	-	1,600
#96 Auke Bay Sewer	-	100	-	100
#97 Eagles Edge Water	-	3,600	-	4,200
#98 W Valley Sewer I & II	-	7,200	-	7,200
#130 W Valley Sewer III	-	2,000	-	2,000
#201 Dunn Street Improvements	4,800	1,200	4,800	1,200
#101 Fee in Lieu Parking Program	4,200	1,200	-	-
Totals	22,500	19,600	53,900	31,700
FEES:				
Water & Sewer Connect Add-On	250,900	-	253,500	-
Totals	\$ 250,900	\$ -	\$ 253,500	\$ -

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 FY20 (calendar year 2019) projected area wide assessment is \$5.002 billion. Therefore, bond indebtedness should not exceed \$250.1 million. As of June 30, 2018 the G.O. debt is \$68.1 million with an additional \$51.3 million in revenue bonds and loans. Of the G.O. amount, \$21.8 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 \$46.3 million in outstanding G.O. debt.

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

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

Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. We are projecting to receive \$7.1 million in FY20 in State School Construction Bond Debt Reimbursement Program payments. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program. It is unknown if the program will be reinstated when the current moratorium ends July 1, 2020.

Budgeting and Accounting for Debt Service

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

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

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

	FY18	FY19		FY20	
		Actuals	Amended Budget	Projected Actuals	Approved Budget
GO Debt Service Fund:					
School Improvement Bonds	\$ 15,009,300	11,508,000	11,513,300	9,543,200	9,548,900
Building Bonds	6,312,500	6,393,300	6,275,300	7,103,200	7,024,000
Leases	56,300	56,300	56,300	-	-
Bond Issuance Costs	102,500	60,000	-	-	60,000
Maintenance Fees	14,400	12,600	12,600	12,600	12,600
Other	-	-	-	-	82,300
	<u>21,495,000</u>	<u>18,030,200</u>	<u>17,857,500</u>	<u>16,659,000</u>	<u>16,727,800</u>
Enterprise Funds:					
Airport	-	-	-	-	1,066,000
Harbors	622,300	742,100	742,100	738,100	738,100
Wastewater	507,800	506,300	506,300	1,604,500	1,449,500
Water	74,000	73,600	74,600	72,600	126,200
Hospital	1,652,100	1,651,200	1,665,600	1,661,900	1,661,900
Total Enterprise Funds Debt	<u>2,856,200</u>	<u>2,973,200</u>	<u>2,988,600</u>	<u>4,077,100</u>	<u>5,041,700</u>
Total Debt Service Obligation	\$ <u>24,351,200</u>	<u>21,003,400</u>	<u>20,846,100</u>	<u>20,736,100</u>	<u>21,769,500</u>

Changes in Outstanding General Obligation Debt Service

The FY18 Total School Debt was \$15.0M. The FY19 projected school debt is \$11.5M or 23.3% under FY18, and then FY20 decreases by an additional \$2.0M to \$9.5M.

DEBT SERVICE FUND

COMPARATIVES

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
EXPENDITURES:					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	58,000	66,200	66,200	113,900	113,900
'08A School (\$27.4M of \$36.695M)	3,226,400	-	-	-	-
'08A School (\$9.295M of \$36.395M)	1,094,500	-	-	-	-
'08B School (\$2.805M)	283,100	-	-	-	-
'09 School (\$1.17M)	137,800	138,000	138,000	137,700	137,700
'10 School (\$6M)	729,700	717,500	717,500	707,800	707,800
'11 School (\$5.8M)	658,800	657,300	657,300	659,600	659,600
'12 II Refund '03A (\$9.08M)	1,940,300	1,958,400	1,958,400	-	-
'12 III A Bay Sch (\$11.3M)	1,225,600	1,199,700	1,199,700	1,168,200	1,168,200
'12 III Adair/Ken Turf (\$1.19M)	129,000	126,400	126,400	123,000	123,000
'12 III A Bay Sch Heating (\$700K)	76,000	74,300	74,300	72,400	72,400
'13 III A Bay Sch (\$7.345M)	903,700	905,500	905,500	903,700	903,700
'15II GO 2005A Refund (\$3.39M)	705,400	705,800	705,800	708,800	708,800
'16-III/IV 2006B Refund (\$17.575M)	3,841,000	3,861,500	3,861,500	3,849,800	3,849,800
'18 GO 2008A&B Refund (\$5.057M)	-	1,097,400	1,102,700	1,098,300	1,104,000
Total School Debt	15,009,300	11,508,000	11,513,300	9,543,200	9,548,900
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	61,100	13,500	13,500	14,800	14,800
'08C Pool (OTC) (\$662K)	37,000	89,500	89,500	65,000	65,000
'09 Pool (\$11.245M)	1,358,000	1,306,800	1,306,800	1,331,100	1,331,100
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	919,000	928,300	928,300	937,100	937,100
'13 I CIP (\$2.6M)	203,600	199,600	199,600	204,600	204,600
'14 II CIP (\$11.2M)	909,900	908,400	908,400	909,000	909,000
'14 I Seawalk CIP (\$6.055M)	407,800	404,800	404,800	406,500	406,500
'15 Port CIP (\$26.63M)	1,687,500	1,692,500	1,692,500	1,688,200	1,688,200
'16-III/IV CIP Go (\$2.635M)	328,600	331,900	331,900	332,700	332,700
'18 CIP GO (\$5.9M)	-	118,000	-	814,200	735,000
Total Building Debt	6,312,500	6,393,300	6,275,300	7,103,200	7,024,000
Bond Maintenance Fees	14,400	12,600	12,600	12,600	12,600
Bond Issuance Costs	102,500	60,000	-	-	60,000
Lease: '15 JPD Equip	28,800	28,800	28,800	-	-
Lease: '15 CCFR Equip	27,500	27,500	27,500	-	-
Govern Upgrade	-	-	-	-	82,300
Total Areawide Debt	\$ 21,495,000	18,030,200	17,857,500	16,659,000	16,727,800

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY18 Actuals	FY19		FY20	
		Amended Budget	Projected Actuals	Approved Budget	Adopted Budget
FUNDING SOURCES:					
Interest Income	16,300	-	-	-	-
Federal Subsidy	301,100	193,200	193,200	183,400	183,400
School Construction Reimb.	10,894,900	8,450,500	8,450,500	7,096,000	7,096,000
Property Tax	6,276,400	6,396,700	6,344,100	6,396,700	5,946,100
Support From:					
Sales Tax	2,755,000	1,040,000	1,040,000	-	200,000
Port Development Fund	2,095,300	2,097,400	2,097,400	2,094,800	2,094,800
Roaded Service Area	28,800	28,800	28,800	-	-
Fire Service Area	27,500	27,500	27,500	-	-
Capital Projects	60,100	-	-	-	-
General Fund Balance Tfr	-	-	-	-	-
Total Funding Sources	\$ 22,455,400	18,234,100	18,181,500	15,770,900	15,520,300
FUND BALANCES					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Beginning Available Balance	3,866,600	4,827,000	4,827,000	5,151,000	5,151,000
Increase (Decrease) in Available	960,400	203,900	324,000	(888,100)	(1,207,500)
End of Period Available	\$ 4,827,000	5,030,900	5,151,000	4,262,900	3,943,500
Beginning Fund Balance Total:	5,963,600	6,924,000	6,924,000	7,248,000	7,248,000
Ending Fund Balance Total:	6,924,000	7,127,900	7,248,000	6,359,900	6,040,500

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 process 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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Presented by: The Manager
Introduced: April 3, 2019
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2019-05

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2019 Based Upon the Proposed Budget for Fiscal Year 2020.**

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, 2019, based upon the proposed budget for Fiscal Year 2020 beginning July 1, 2019.

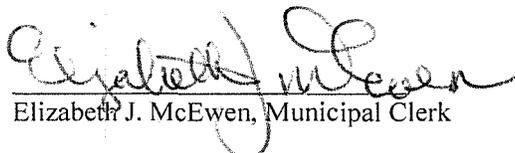
<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.70
Operating Total	9.46
<u>Debt Service</u>	<u>1.20</u>
Total	10.66

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

Adopted this 3rd day of **June**, 2019.


Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk

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Ordinance of the City and Borough of Juneau

Serial No. 2019-06

**An Ordinance Appropriating Funds from the Treasury
for FY20 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, 2019, and ending June 30, 2020. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 18,256,800
Federal Support	4,862,600
Taxes	106,794,000
Charges for Services	139,584,200
Licenses, Permits, Fees	12,116,300
Fines and Forfeitures	318,700
Rentals and Leases	4,664,800
Investment & Interest Income	4,506,500
Sales	734,500
Other Revenue	344,300
Total Estimated Revenue	<u>292,182,700</u>
General Governmental Fund Balance Decrease	612,300
All Other Funds Fund Balance Decrease	5,229,900
Support From Other Funds	<u>80,866,600</u>
Total Estimated Funding Sources	<u>378,891,500</u>

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

APPROPRIATION:

General Governmental Funds:

Mayor and Assembly	\$ 6,507,200
City Manager	3,166,000
City Clerk	384,900
Human Resources	670,600
Management Information Systems	2,980,600
Capital City Fire	4,753,900
Capital City Rescue	6,010,500
Capital Transit	6,854,300
Community Development	3,134,400
General Engineering	539,000
Finance	5,756,400
Law	2,276,700
Libraries	3,520,400
Parks and Recreation:	
Parks and Landscape	2,341,900
Recreation	5,916,000
Visitor Services	664,000
Police	16,340,100
Streets	5,704,500
Support To Other Funds:	
School District	27,874,300
All Other Funds	1,125,000
Interdepartmental Charges	(4,519,000)
Capital Projects Indirect Cost Allocation	(524,300)
Total	<u>101,477,400</u>

Special Revenue Funds:

Sales Tax	1,094,400
Hotel Tax	24,900
Tobacco Excise Tax	41,900
Affordable Housing	126,000
Downtown Parking	478,200
Eaglecrest	2,795,500
Lands	1,137,700
Library Minor Contributions	46,700
Marine Passenger Fee	5,500
Port Development	5,500
Support To Other Funds	67,981,700
Total	<u>73,738,000</u>

Debt Service Funds	\$ 16,727,800
Special Assessment Funds:	
Special Assessment	174,300
Support To Other Funds	254,900
Total	429,200
Jensen-Olson Arboretum	90,000
Enterprise:	
Juneau International Airport	8,689,200
Bartlett Regional Hospital	102,274,100
Boat Harbors	4,074,200
Docks	1,933,700
Water	3,610,800
Wastewater	11,862,700
Waste Management	1,685,300
Support To Other Funds	11,415,000
Interdepartmental Charges	(11,000)
Total	145,534,000
Internal Service Funds:	
Equipment Acquisition	3,765,600
Fleet Maintenance	2,249,200
Risk Management	24,830,100
Building Maintenance	2,500,100
Interdepartmental Charges	(29,808,000)
Total	3,537,000
Capital Projects:	
Capital Projects	35,060,700
CIP Engineering	2,297,400
Total	37,358,100
Total Appropriation	\$378,891,500

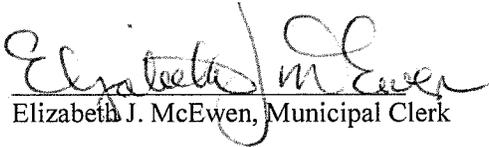
Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 3rd day of **June**, 2019.



Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2019-07

**An Ordinance Appropriating Funds from the Treasury
for FY20 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, 2019, and ending June 30, 2020. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 46,552,900
Federal Support	5,489,000
User Fees, Permits, and Donations	4,300,700
Student Activities Fundraising	<u>2,100,000</u>
Total Revenue	<u>\$ 58,442,600</u>

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	26,497,800
Special Revenue	195,000
Student Activities	<u>1,181,500</u>
Total Transfers In	<u>\$ 27,874,300</u>

Fund Balance Decrease	<u>854,600</u>
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Total Estimated Funding Sources	<u>\$ 87,171,500</u>
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Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

APPROPRIATION:

General Operations	\$ 71,122,800
Special Revenue Programs	7,063,500
Education Restricted Grants	5,728,700
Student Activities/Other	<u>3,256,500</u>
Total Appropriation	<u>\$ 87,171,500</u>

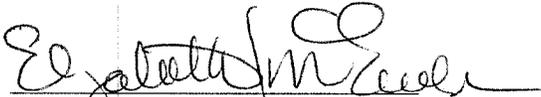
Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 13th day of May, 2019.



Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2845(e)

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2020 through 2025, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2020.

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 2020 through Fiscal Year 2025, and has determined the capital improvement project priorities for Fiscal Year 2020.

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 2020 - 2025," dated June 1, 2019, 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 2020 - 2025," are pending capital improvement projects to be undertaken in FY20:

FISCAL YEAR 2020 GENERAL SALES TAX IMPROVEMENTS		
DEPARTMENT	PROJECT	FY20 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 230,000
Manager's Office	Eaglecrest Financial Sustainability Plan	50,000
Manager's Office	JPD Facility Security Upgrades	150,000
Manager's Office	Hagevig Training Center Improvements	100,000
Parks & Recreation	Deferred Building Maintenance	370,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	275,000
Parks & Recreation	Sports Field Resurfacing & Repairs	100,000
Parks & Recreation	Trail Maintenance	100,000
Parks & Recreation	Chicken Yard Park	125,000
General Sales Tax Improvements Total		\$ 1,500,000

**FISCAL YEAR 2020
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY20 BUDGET
Street Maintenance	Pavement Management	\$ 900,000
Street Maintenance	Sidewalk & Stairway Repairs	250,000
Street Maintenance	Areawide Drainage Improvements	250,000
Street Maintenance	Security System at 7 Mile Shop Yard	150,000
Street Maintenance	Capital Avenue Willoughby to Ninth	600,000
Street Maintenance	Hospital Drive	800,000
Street Maintenance	Calhoun Ave Main to Gold Creek Phase I	1,100,000
Street Maintenance	Mendenhall Boulevard - Poplar to Columbia	600,000
Street Maintenance	Savikko Road	650,000
Street Maintenance	Aspen Avenue (Mendenhall to Taku)	1,100,000
Street Maintenance	River Road Paving LID	2,100,000
Street Maintenance	Gold Creek Flume Repairs	400,000
Capital Transit	Bus Shelters Improvements	50,000
Capital Transit	Design Power Upgrades for Electric Buses	150,000
Capital Transit	Construction of Valley Transit Center - Grant Match	100,000
Engineering	EV (Electric Vehicle) Charging Infrastructure	50,000
Engineering	Contaminated Sites Reporting	100,000
Manager's Office	Land for Senior Housing	1,512,000
Manager's Office	Juneau Renewable Energy Strategy (JRES) Implementation	250,000
Areawide Street Sales Tax Priorities Total		\$ 11,112,000

**FISCAL YEAR 2020
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/18 - 09/30/23**

DEPARTMENT	PROJECT	FY20 BUDGET
Manager's Office	IT - Infrastructure Upgrades	\$ 200,000
Debt Service	Enterprise Computer System Upgrade	200,000 *
Manager's Office	Affordable Housing Fund	400,000 *
Wastewater Utility	Mendenhall Treatment Plant (MWWTP) Pretreatment Impvmts	1,000,000
Wastewater Utility	MWWTP Basin Recirculation Pump Replacements	1,500,000
Wastewater Utility	Auke Bay Treatment Plant (ABTP) Tank Repairs	100,000
Water Utility	Douglas Hwy Water System replacement - David St. to I St.	1,000,000
Parks & Recreation	Deferred Building Maintenance	700,000
Parks & Recreation	Capital School Park Repairs and Playground Replacement	250,000
Parks & Recreation	Parks and Playgrounds Improvements and Deferred Maint	250,000
Parks & Recreation	Augustus Brown Pool Deferred Maintenance	1,700,000
School District	JSD Buildings Major Maintenance / Match	1,000,000
Public Works	Waste - RecycleWorks Waste Diversion Program	400,000 *
Temporary 1% Sales Tax Priorities Total		\$ 8,700,000

* Operating Budget Funding

**FISCAL YEAR 2020
MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY20 BUDGET
Docks	Seawalk Major Maintenance	\$ 85,000
Docks	Seawalk Permitting/Planning/Design	46,100
Docks	Security Checkpoint Queuing Structure Phase II	200,000
Docks	Large Berth Shore Power Preliminary Design & Cost Estimate	300,000
Marine Passenger Fee Priorities Total		\$ 631,100

**FISCAL YEAR 2020
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY20 BUDGET
Docks	Statter Harbor	\$ 4,500,000
State Marine Passenger Fee Priorities Total		\$ 4,500,000

Res. 2845(e)

**FISCAL YEAR 2020
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY20 BUDGET
Bartlett Hospital	Hospital Drive Paving - Admin to Juneau Med Center	\$ 500,000
Bartlett Hospital	Crises Stabilization	3,500,000
	Bartlett Hospital Enterprise Fund Total	<u>\$4,000,000</u>

**FISCAL YEAR 2020
HARBORS ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY20 BUDGET
Harbors	Anode Installation - Douglas Harbor - CBJ Match to ADOTGrant	\$ 140,000
	Harbors Enterprise Fund Total	<u>\$140,000</u>

**FISCAL YEAR 2020
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY20 BUDGET
Water Utility	Douglas Highway Water Replacement David St. to I St.	\$ 3,000,000
Water Utility	Cedar Park Pump Station Backup Generator and Tank Removal	500,000
Water Utility	Hospital Drive Waterline Replacement (Street Recon)	150,000
Water Utility	Savikko Road Waterline Replacement (Street Recon)	120,000
Water Utility	Mendenhall Blvd-Poplar-Columbia Water Replacement (Repave)	180,000
Water Utility	Capital Ave Water System (Willoughby to Ninth) Street Recon	50,000
Water Utility	Areawide Water Repairs / Minor Replacements	50,000
	Water Enterprise Fund Total	<u>\$4,050,000</u>

**FISCAL YEAR 2020
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY20 BUDGET
Wastewater Utility	Auke Bay Treatment Plant (ABTP) Tank Repairs	\$ 145,000
Wastewater Utility	WW system SCADA Improvements	250,000
Wastewater Utility	Collection System Pump Station Upgrades	950,000
Wastewater Utility	Lift Station Upgrades / Outer Drive & W Juneau Improvements	350,000
Wastewater Utility	ABTP Disinfection Upgrades	400,000
Wastewater Utility	ABTP Generator / Backup Power	800,000
Wastewater Utility	Delta Drive Collection System Improvements (Street Recon)	75,000
Wastewater Utility	Aspen Ave - Mend to Taku - Collection Sys Imp. (Street Recon)	150,000
Wastewater Utility	River Road Paving LID - Utility Adjustments & Improvements	25,000
Wastewater Utility	Hospital Drive Sewer Improvements (Street Recon)	35,000
Wastewater Utility	Pavement Management Utility Adjustments	20,000
Wastewater Utility	ADOT Project Utility Adjustments	25,000
	Wastewater Enterprise Fund Total	<u>\$ 3,225,000</u>

**FISCAL YEAR 2020
LANDS FUND**

DEPARTMENT	PROJECT	FY20 BUDGET
Lands	Pederson Hill Subdivision	\$ 450,000
Lands	Pits and Quarries Infrastructure Maintenance and Expansion	50,000
	Lands Fund Total	<u>\$ 500,000</u>

ORDINANCE 2019-06 CAPITAL PROJECTS FUNDING TOTAL **\$ 37,358,100**

ORDINANCE 2019-06 OPERATING BUDGET FUNDING TOTAL **\$ 1,000,000** *

** Operating Budget Funding*

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2020-2025," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY20, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2020
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT	
Airport	Departure Lounge Secured ExitLane	\$ 380,000
Airport	Taxiway A Rehabilitation	17,000,000
Airport	Taxiway E Realignment (Geometry)	2,000,000
Airport	Taxiway D-1 Relocation (RIM)	1,500,000
Airport	26 MALSR (FAA F&E Project)	3,750,000
Airport	Space Reconfig (Old Dining Room/Kitchen) Tenants & Admin	292,000
Airport Unscheduled Funding Total		<u>\$ 24,922,000</u>

**FISCAL YEAR 2020
UNSCHEDULED FUNDING**

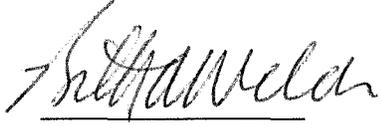
DEPARTMENT	PROJECT	
Docks and Harbors	ADOT Grant - Aurora Harbor Rebuild - Phase III	\$ 2,000,000
Docks and Harbors	ADOT Grant - Anode Installation - Harris Harbor	125,000
Docks and Harbors	ACOE Grant - Statter Breakwater Feasibility	500,000
Harbors	Amalga Harbor Infrastructure	280,000
Eaglecrest	Magic Carpet Grant Funding	160,000
Lands	Pederson Hill Phase II	1,350,000
Lands	West Douglas Pioneer Road Extension	100,000
Manager's Office	Senior Housing Land	1,500,000
Manager's Office	State Parking	5,000,000
Manager's Office	City Hall	5,000,000
Parks and Recreation	Amalga Meadows Public Use Cabin Grant Request JCF	25,000
Parks and Recreation	Amalga Meadows Public Use Cabin Grant Request Rasmussen	25,000
Unscheduled Funding Total		<u>\$ 16,065,000</u>

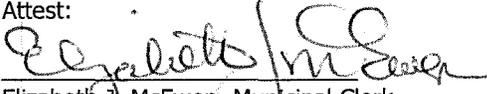
Section 2. Fiscal Year 2020 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY20 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2020 Budget.

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 **3rd** day of **June**, 2019.


Beth A. Weldon Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

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