



Biennial Budget

**Adopted Fiscal Year 2021
Approved Fiscal Year 2022**

Year 1 of the FY21/22 Biennial Budget

Adopted June 8, 2020



BIENNIAL BUDGET
FISCAL YEAR 2021
YEAR 1 OF THE FY21/FY22 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Loren Jones, *Chair*
Assembly Finance Committee

Maria Gladziszewski
Assembly Member

Greg Smith
Assembly Member

Rob Edwardson
Assembly Member

Carole Triem
Assembly Member

Alicia Hughes-Skandijs
Assembly Member

Wade Bryson
Assembly Member

Michelle Bonnet Hale
Assembly Member

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

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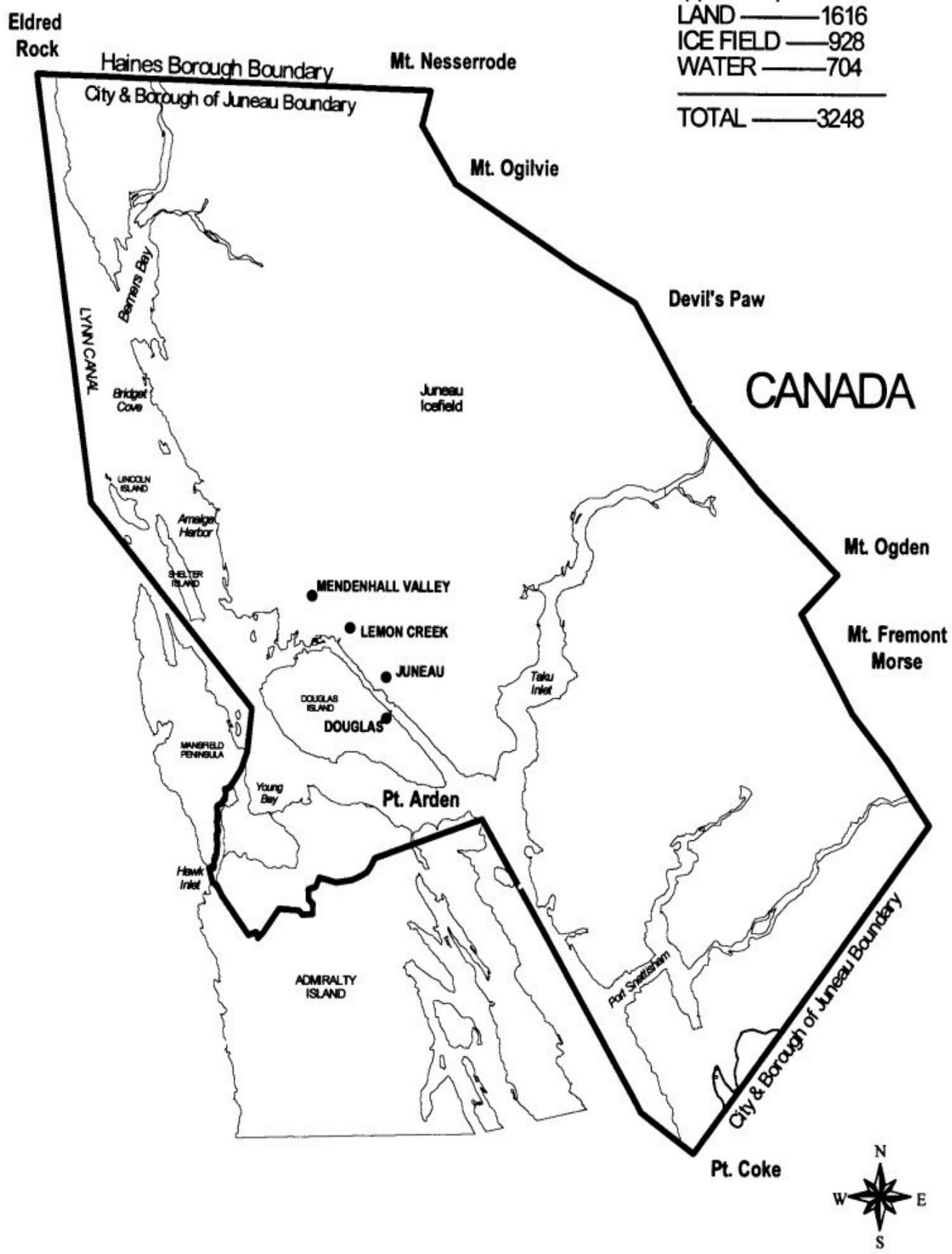
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Approx. square miles	
LAND	1616
ICE FIELD	928
WATER	704
TOTAL	3248



MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Maria
Gladziszewski
Deputy Mayor
Areawide
Assembly Member



Carole Triem
Areawide
Assembly Member



Greg Smith
District 1
Assembly Member



Alicia Hughes-
Skandijs
District 1
Assembly Member



Loren Jones
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Rob
Edwardson
District 2
Assembly Member



Michelle
Bonnet Hale
District 2
Assembly Member

FINANCE DEPARTMENT CONTACTS

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

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 in the City and Borough of Juneau. Each year, every effort is made to improve both the budget process and the usefulness of the budget documents.

Jeff Rogers
Finance Director

Sam Muse
Controller

Jean Hodges
Assistant Controller

Adrien Speegle
Budget Analyst

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:

<https://beta.juneau.org/budget>

If you have any questions related to the FY21 Adopted Budget or FY22 Approved 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
- Law
- Libraries
- Human Resources
- Finance

Roaded Service Area

Functions within the Roaded Service Area:

- Parks and Recreation
- Police
- Streets
- Capital Transit

Sales Tax

Nonmajor Funds

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

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

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

Airport
Bartlett Regional Hospital
Docks
Harbors
Water Utility
Wastewater Utility

Nonmajor Fund

Waste Management

Capital Project:

Major Funds

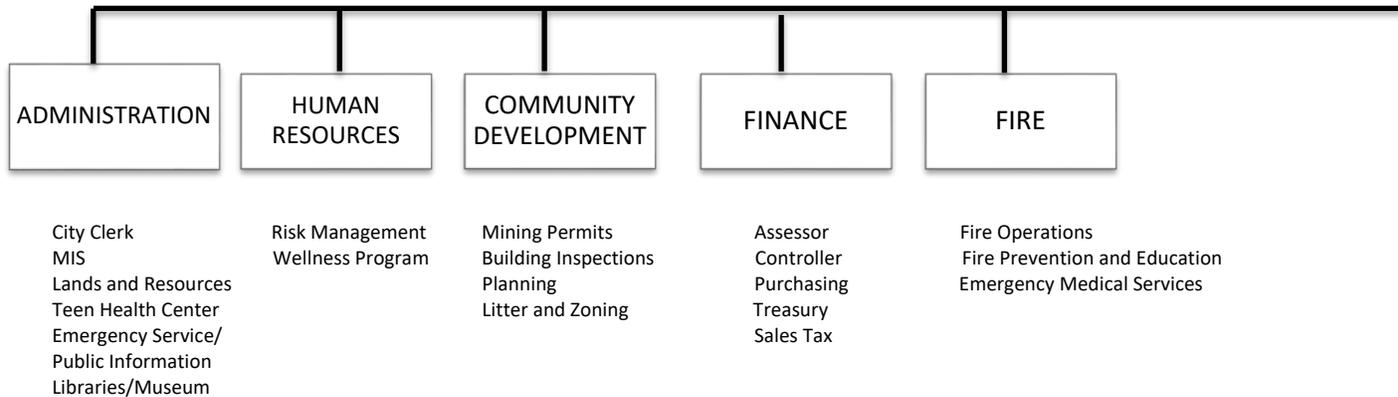
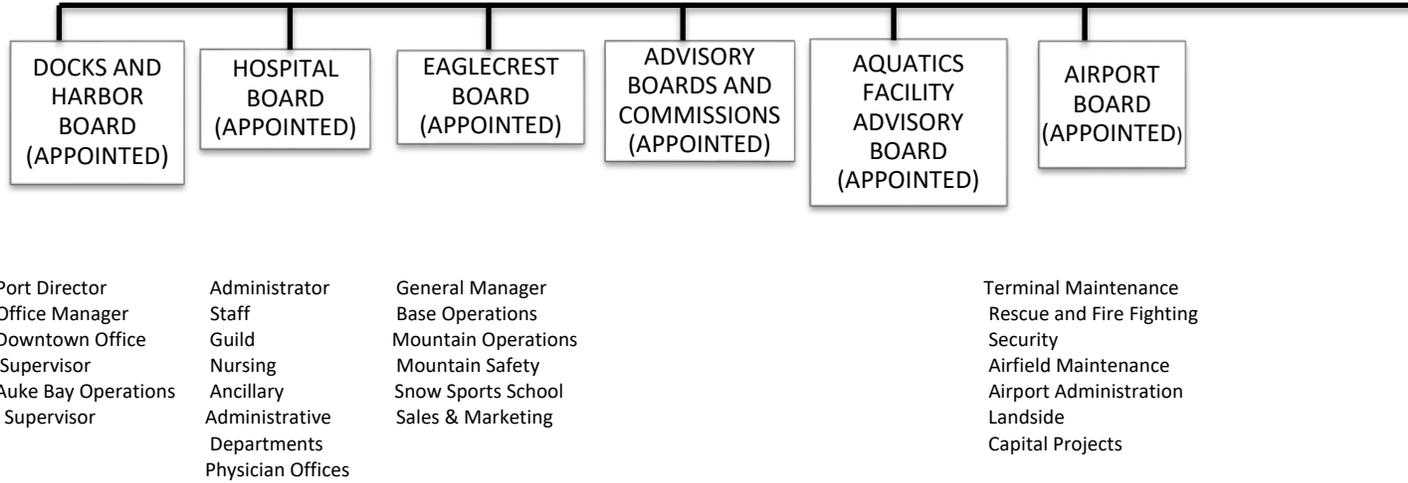
Capital Projects

The CBJ has five 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.

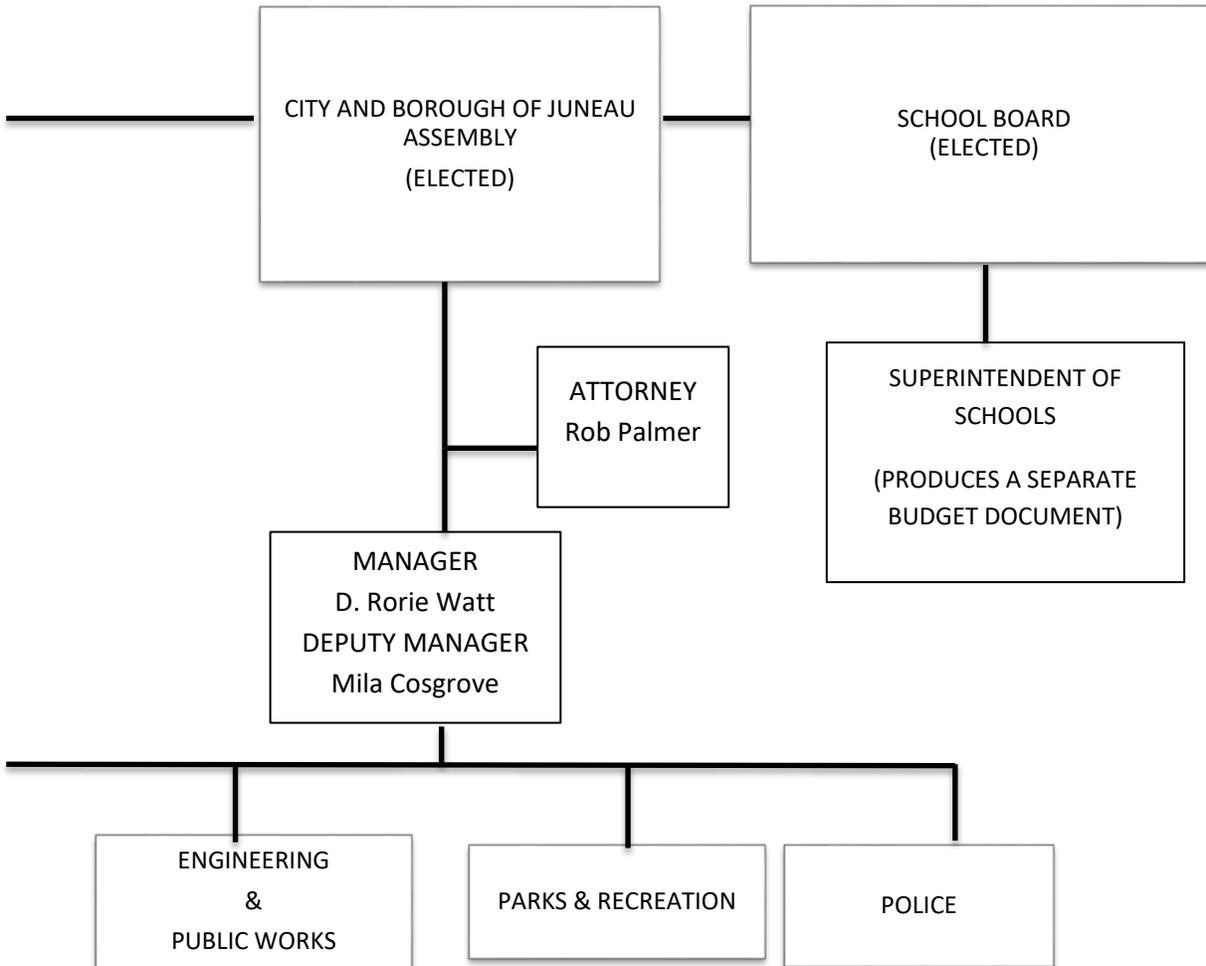
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population	32,247

Employment and Economy

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

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

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

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

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

Major Employers (top ten by number of employees):

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

Airport

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

Streets

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

COMMUNITY PROFILE

Water Services

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

Wastewater Services

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

Fire Protection

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

Police Protection

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

Parks, Recreation, and Culture

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

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2019.

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

USER'S GUIDE

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

Overview

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

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

Financial Summaries

This section contains the following comparative schedules for FY19 Actuals, FY20 Amended Budget, FY20 Projected Actuals, FY21 Adopted Budget and FY22 Approved Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – FY21 & FY22.

Property Assessment and Taxation

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

Major Revenue Analysis

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

Capital Projects

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

General Governmental Funds

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Areawide Service Area, 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

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CITY MANAGER'S BUDGET MESSAGE



June 15, 2020

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

CITY MANAGER'S BUDGET MESSAGE

I am pleased to present the FY21 Adopted Operating and Capital Budgets. These budgets have changed fairly considerably from the FY21 Proposed Operating and Capital Budgets that were introduced to the Assembly on April 1, 2020.

The Assembly faced tough decisions in this year's budget process, challenged with balancing a budget reflecting a \$34.5 million revenue shortfall over a 30-month period due to the COVID-19 pandemic. The FY21 Proposed Budget was largely complete by March 1, 2020, significantly before we understood the scope and scale of the spread of the public health emergency and its impact on Juneau's community and economy. Since this time, and throughout the budget review process, updated information became available that informed the Assembly's final budget decisions, including the following factors:

1. Updated forecast impact to our local economy resulting from the global COVID-19 pandemic.
2. Updated estimate of shortfalls in collection of consumer taxes and passenger and port fees in the current and future years, as significantly impacted by COVID-19 and the absence of a 2020 cruise ship season.
3. Updated accounting of expenses incurred due to COVID-19 mitigation.
4. The Manager's reduced Capital Improvement Plan recommendation.
5. Confirmation that the State of Alaska will not fund the FY21 School Bond Debt Reimbursement.
6. The Manager's recommendation to reduce CBJ operations by \$1.5 million.
7. The allocation of federal CARES Act funding to the City of Juneau to assist with the cost of COVID-19 mitigation and economic stimulus support.

To capture the impacts of COVID-19 on CBJ's economy and fiscal position, the FY21 Adopted Budget reflects updated projections for consumer taxes and passenger fees, departmental expenditure and revenue adjustments, and a reduced Capital Improvement Plan. The budget also captures additional federal support from the Coronavirus Aid, Relief, and Economic Security (CARES) Act that is budgeted to offset CBJ operational costs related to the public health emergency. At this time, federal CARES Act funding cannot be used to replace lost revenues.

The budget assumes no cruise ship season in the summer of 2020, and it assumes a tepid season in 2021. Note that the impact of lost cruise ship seasons will be felt across two fiscal years, between FY20 and FY21 for this summer's season and across FY21 and FY22 for next summer's season. The budget reflects the impacts of the shelter-in place mandates that were effective March 24 through April 24, 2020. The budget assumes that contraction in the national US economy will result in higher unemployment and less disposable income for several years into the future. These factors combined have a severe impact on Sales Tax, Hotel-Bed Tax, other consumer taxes, and all passenger fees. This budget recognizes that the State of Alaska

CITY MANAGER'S BUDGET MESSAGE

only reimbursed 50% of its portion of School Bond Debt in FY20. In FY21, the State will not reimburse any amount for School Bond Debt, but is projected to return to 50% reimbursement levels in FY22.

One area of stability captured in the budget is that property taxes will remain stable after a 2% increase in property valuation in FY21. Future erosion of property values as a result of the COVID-19 pandemic is not expected at this time.

To mitigate the sizable depletion of unrestricted fund balance and restricted budget reserve that could result from reduced revenue intake, a 1.0 mill increase was included in the FY21 Proposed Budget. The Assembly was able to avoid raising property taxes, adopting the FY21 budget with no change in mill rate from FY20. Holding property taxes flat year-over-year was made possible by the State of Alaska's community distribution of federal CARES Act funding, \$53 million of which has been allocated to Juneau. Of this amount, \$7 million and \$11 million is budgeted to offset CBJ operating expenditures for use in FY20 and FY21, respectively. CARES Act funding will be used to cover CBJ personnel costs for Police and Fire, supplemental COVID-related staffing, and employees who were diverted due to the COVID-19 health emergency.

To further balance the budget, cuts were made to CBJ's FY21 operations. These cuts included \$1.5 million in one-year reductions to ten City positions and organization-wide travel and training, and a \$13 million reduction to the Capital Improvement Plan. The final budget is balanced by a \$3.1 million draw from savings.

SUMMARY

With no exaggeration, these are unprecedented times. Some uncertainty has been addressed through the above mentioned factors, which aided the Assembly in balancing the FY21 budget. However, there are still considerable levels of uncertainty surrounding the fiscal sustainability of the City's budget for future years as CBJ works to recover from the economic impacts of COVID-19. Given the unprecedented level of uncertainty still remaining, CBJ anticipates continuation of work on the FY21 budget throughout the year as the fiscal health of the City becomes more discernible.

I appreciate the hard work put in by the Assembly and CBJ staff to finalize this year's budget. In spite of the uncertainty created by our current public health emergency, this budget reflects significant efforts by CBJ staff to reduce status quo expenditures while sustaining critical municipal services. This budget demonstrates that Juneau's leadership is responsive to community needs and dedicated to responsible fiscal management. These priorities have never been more important, especially as CBJ may again be faced with a difficult financial outlook for FY22.

Respectfully,



Duncan Rorie Watt
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

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

	FY20	FY21		FY22	
	Amended	Adopted	% Change	Approved	% Change
Revenue:					
State Support <i>(Note 1)</i>	67,372,000	51,855,200	(23.03)	62,852,400	21.21
Federal Support <i>(Note 2)</i>	17,573,900	22,502,100	28.04	11,568,400	(48.59)
Taxes <i>(Note 3)</i>	106,794,000	98,957,600	(7.34)	106,997,600	8.12
Charges for Services <i>(Note 4)</i>	139,618,200	153,499,500	9.94	154,792,500	0.84
Licenses, Permits, Fees <i>(Note 5)</i>	15,058,000	7,513,700	(50.10)	13,716,200	82.55
Fines and Forfeitures	318,700	314,200	(1.41)	326,400	3.88
Rentals and Leases	4,664,800	4,561,000	(2.23)	4,609,800	1.07
Investment & Interest Income	4,506,500	5,124,100	13.70	5,033,300	(1.77)
Sales	734,500	566,800	(22.83)	1,749,900	208.73
Donations	170,100	192,400	13.11	192,400	-
Special Assessments	53,900	37,900	(29.68)	37,900	-
Other Revenue	3,589,000	3,607,700	0.52	3,607,700	-
Total Revenue	360,453,600	348,732,200	(3.25)	365,484,500	4.80
Expenditures:					
General Government - City <i>(Note 6)</i>	80,483,200	75,240,200	(6.51)	79,906,900	6.20
General Government - School District <i>(Note 7)</i>	88,682,600	87,716,000	(1.09)	86,989,600	(0.83)
Non-Board Enterprise	17,315,400	18,593,300	7.38	18,146,900	(2.40)
Board Controlled <i>(Note 8)</i>	119,971,700	134,079,700	11.76	134,714,000	0.47
Internal Service	4,642,700	4,572,300	(1.52)	4,749,300	3.87
Debt Service <i>(Note 9)</i>	16,727,800	15,103,200	(9.71)	13,744,800	(8.99)
Capital Projects <i>(Note 10)</i>	39,711,100	34,218,000	(13.83)	32,296,700	(5.61)
Special Assessments	431,300	405,800	(5.91)	412,100	1.55
Total Expenditures	367,965,800	369,928,500	0.53	370,960,300	0.28
Fund Balance Increase (Decrease)	(7,512,200)	(21,196,300)	182.16	(5,475,800)	(74.17)

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

Funding Source Notes

1. State Support – The FY21 Adopted Budget is down \$15.5 million (23.0%) from the FY20 Amended Budget. There are three significant changes that drive this reduction: a decrease in State foundation and grant funding for Education of \$1.9 million, a decrease in School Debt Reimbursement of \$7.1 million and a decrease in State Marine Passenger fee revenue of \$5.4 million due to the COVID-19 pandemic. From the FY21 Adopted Budget to the FY22 Approved Budget, State Support increased \$11.0 million (21.2%). This increase is due to the anticipation of State Marine Passenger fee revenue returning to status quo levels, School Debt Reimbursement returning to a 50% reimbursement level, and an increase in state funding for vehicle equipment replacement of \$3.0 million.

EXECUTIVE SUMMARY

2. Federal Support – The FY21 Adopted Budget increased \$4.9 million (28.0%) from the FY20 Amended Budget. This is due to the addition of Federal CARES Act funding of \$6.9 million in the FY20 Amended Budget and \$11.0 million in the FY21 Adopted Budget. The increase in Federal grant revenue will aid in the repayment of Airport Revenue Bonds. From the FY21 Adopted Budget to the FY22 Approved Budget, Federal Support decreased \$10.9 million (48.6%) due to the expiration of CARES Act funding.
3. Taxes – The FY21 Adopted Budget tax revenue decreased \$7.8 million (7.3%) over the FY20 Amended Budget. This reflects a decrease in sales taxes of \$8.2 million, a \$1.2 million decrease in miscellaneous consumer taxes, and an increase in property tax of \$1.6 million stemming from an increase in assessed property values. The FY21 Adopted Budget decrease in consumer taxes is related to the COVID-19 pandemic and its cascading effects on the economy. The FY22 Approved Budget increased \$8.0 million (8.1%) to the FY21 Adopted. This reflects some normalization in the previously mentioned consumer taxes.
4. Charges for Services – The FY21 Adopted Budget increased \$13.9 million (9.9%) over the FY20 Amended. While General Government programs show an increase of \$0.7 million, Enterprise funds have an increase of \$13.2 million, driven by increases to Hospital, Water and Sewer charges. The FY22 Approved Budget is another \$1.3 million (.8%) increase over the FY21 Adopted Budget, again due to increased charges for services for Enterprise funds.
5. Licenses, Permits and Fees – The FY21 Adopted Budget decreased \$7.5 million (50.1%) over the FY20 Amended. The decrease is driven by decreases in Marine Passenger Fees (\$4.4 million) and Port Development Fees (\$2.7 million). Again, this reflects impacts to the cruise industry from the COVID-19 pandemic. The FY22 Approved Budget shows an increase of \$6.2 million (82.5%) over the FY21 Adopted. This increase is attributable to a stabilization in Marine Passenger Fees and Port Development Fees after a down year, as previously described.

Expenditure Notes

6. City General Government – The FY21 Adopted Budget decreased \$5.2 million (6.5%) from the FY20 Amended Budget. This was driven by CBJ operational costs being nearly flat to FY20 with a \$5.2 million in decrease in one-time funding of Assembly grants. The FY22 Approved Budget is an increase of \$4.7 million (6.2%) over the FY21 Adopted Budget, reflecting the reestablishment of previously reduced CBJ operations and grants.
7. School District – The FY21 Adopted Budget decreased \$1.0 million (1.1%) over the FY20 Amended budget. The FY22 Approved Budget is a decrease of \$.7 million (.8%) to the FY21 Adopted Budget. This reflects targeted cuts made by the School District in response to State funding levels.
8. Board Controlled – The FY21 Adopted Budget increased \$14.1 million (11.8%) over the FY20 Amended. This increase was due significantly to an increase in Hospital expenditures of \$11.4 million and JIA expenditures of \$1.3 million. The FY22 Approved Budget is an increase of \$.6 million (.5%) over FY21 Adopted.
9. Debt Service – The \$1.6 million (9.7%) decrease in the FY21 Adopted Budget compared to the FY20 Amended is due to the reduction in outstanding school construction debt, as multiple bonds were fully paid off during FY20. The FY22 Approved Budget reflects a decrease of \$1.4 million (9.0%) over the FY21 Adopted Budget. Again, this reflects school bonds being fully repaid in FY21.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY21 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. Subsequent to adoption, significant supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY21 Adopted CIP budget is \$5.5 million less than the FY20 Amended Budget. This decrease is caused by a significant reduction in contributions from the Sales Tax and Port Development funds, offset by an increase in contributions from Bartlett Regional Hospital to capital projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY21 Adopted Budget includes funding for 1,804.74 Full Time Equivalent (FTE) positions. The FY21 Adopted Budget staffing is 18.53 FTEs more than the FY20 Amended staffing level. The increase consists of:

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

	FTE
FY20 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,775.58
FY20 General Government and Enterprise staffing changes <i>(Note 1 below)</i>	2.22
FY20 School District increases	8.41
FY20 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,786.21
FY21 General Government and Enterprise staffing changes <i>(Note 2 below)</i>	24.78
FY21 School District decreases	(6.25)
FY21 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,804.74
 (1) FY20 Amended General Government and Enterprise Staffing Changes	
Engineering: Added one position and increased one to full time	1.31
Parks and Recreation: Added partial position for Parks and Landscape	0.39
Corrections to prior year reporting	0.62
Bartlett Regional Hospital: Adjustment to FTE	(0.10)
	2.22
 (2) FY21 Adopted General Government and Enterprise Staffing Changes	
Community Development: Eliminated vacant position	(1.00)
Engineering: Corrected reporting of splits with other departments	0.15
Libraries: Adjusted part-time positions	(0.86)
Parks and Recreation: Adjusted/added part-time positions for Parks and Landscape	3.55
Juneau International Airport: Added positions	2.51
Bartlett Regional Hospital: Adjustment to FTE	20.43
	24.78

NOTES

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SUMMARY OF OPERATING REVENUES BY SOURCE

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
State Support:					
Foundation Funding	\$ 37,803,200	38,833,700	38,849,700	36,935,700	37,000,000
School Construction Debt Reimb.	8,453,900	7,096,000	3,550,000	-	2,818,000
Contribution for School PERS/TRS	5,472,100	5,400,000	5,400,000	5,400,000	5,400,000
School Grants	3,667,700	3,550,800	3,516,600	3,500,000	3,500,000
State Aid to Schools	-	-	-	-	-
State Marine Passenger Fee	5,271,100	5,400,000	8,414,600	-	5,000,000
State Shared Revenue	1,558,000	1,583,900	1,343,300	1,167,400	1,257,400
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	3,949,500	5,417,600	5,335,700	4,760,700	7,785,600
Total State Support	66,263,300	67,372,000	66,501,300	51,855,200	62,852,400
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
CARES	-	6,902,900	6,902,900	11,021,600	-
Secure Rural Schools/Roads	478,000	550,000	509,000	550,000	550,000
Federal Bond Subsidy	94,800	183,400	183,400	126,000	97,500
Miscellaneous Grants	6,294,100	7,137,600	6,375,900	8,374,600	8,491,000
Total Federal Support	9,690,700	17,573,900	16,401,100	22,502,100	11,568,400
Local Support:					
Taxes:					
Sales	49,738,400	49,900,000	44,000,000	41,700,000	48,600,000
Property	50,643,000	51,519,000	51,836,300	53,117,600	53,117,600
Tobacco Excise	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
Hotel	1,632,100	1,550,000	1,350,000	810,000	1,440,000
Alcohol	1,296,400	1,000,000	1,110,000	930,000	1,140,000
Total Taxes	106,207,400	106,794,000	100,996,300	98,957,600	106,997,600
Charges for Services:					
General Governmental Funds	5,770,500	5,817,800	5,174,400	6,510,800	6,653,000
Special Revenue Funds	1,059,900	1,414,900	1,110,600	1,368,400	1,368,400
Enterprise Funds	131,191,000	132,385,500	129,636,700	145,620,300	146,771,100
Total Charges for Services	138,021,400	139,618,200	135,921,700	153,499,500	154,792,500
Licenses, Permits, Fees					
General Governmental Funds	802,600	819,400	728,700	742,800	841,300
Special Revenue Funds	13,325,400	13,124,100	9,259,700	6,122,900	12,226,900
Special Assessment Funds	90,200	253,500	220,500	168,000	168,000
Enterprise Funds	860,200	861,000	447,600	480,000	480,000
Total Licenses, Permits, Fees	15,078,400	15,058,000	10,656,500	7,513,700	13,716,200

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY20		FY21	FY22	
	FY19 Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Fines and Forfeitures:					
General Governmental Funds	511,500	248,000	436,300	242,600	258,500
Special Revenue Funds	21,300	14,000	21,200	21,200	21,200
Special Assessment Funds	17,400	31,700	30,400	27,400	23,700
Enterprise Funds	23,700	25,000	17,000	23,000	23,000
Total Fines and Forfeitures	573,900	318,700	504,900	314,200	326,400
Rentals and Leases:					
General Governmental Funds	453,000	428,400	404,200	442,000	446,100
Special Revenue Funds	886,700	959,500	2,325,600	993,400	1,022,800
Permanent Fund	11,900	11,200	11,500	11,200	11,200
Enterprise Funds	3,357,200	3,265,700	2,957,600	3,114,400	3,129,700
Total Rentals and Leases	4,708,800	4,664,800	5,698,900	4,561,000	4,609,800
Investment & Interest Income:					
General Governmental Funds	2,775,800	2,311,500	2,853,600	2,868,100	2,798,100
Special Revenue Funds	91,700	196,300	132,400	197,800	208,100
Debt Service Funds	65,100	-	-	-	-
Permanent Fund	185,700	134,200	182,400	161,800	165,700
Enterprise Funds	3,858,200	1,819,400	1,908,400	1,782,600	1,747,600
Internal Service Funds	294,000	45,100	113,800	113,800	113,800
Total Investment & Int. Income	7,270,500	4,506,500	5,190,600	5,124,100	5,033,300
Sales:					
General Governmental Funds	57,100	51,400	44,500	47,800	42,500
Special Revenue Funds	674,200	663,100	1,409,500	510,000	608,400
Enterprise Funds	1,508,400	20,000	9,000	9,000	1,099,000
Total Sales	2,239,700	734,500	1,463,000	566,800	1,749,900
Donations:					
General Governmental Funds	54,900	95,100	57,600	92,400	92,400
Special Revenue Funds	175,100	75,000	100,300	100,000	100,000
Total Donations	230,000	170,100	157,900	192,400	192,400
Other Income:					
Special Assessments	455,800	53,900	95,400	37,900	37,900
Student Activities Fundraising	1,871,500	2,100,000	2,100,000	2,100,000	2,100,000
Miscellaneous Revenues	732,100	1,489,000	1,493,400	1,507,700	1,507,700
Total Other Income	3,059,400	3,642,900	3,688,800	3,645,600	3,645,600
Total Local Support	277,389,500	275,507,700	264,278,600	274,374,900	291,063,700
Total Revenues	\$ 353,343,500	360,453,600	347,181,000	348,732,200	365,484,500
Fund Balance Increase (Decrease):					
Combined Governmental Funds	\$ (731,800)	1,961,900	4,557,000	5,846,500	(6,919,900)
All Other Funds	9,070,000	(9,474,100)	(22,218,500)	(27,042,800)	1,444,100
Total Fund Balance Inc (Dec)	\$ 8,338,200	(7,512,200)	(17,661,500)	(21,196,300)	(5,475,800)

SUMMARY OF EXPENDITURES BY FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
General Governmental Funds:					
Mayor and Assembly Administration:	\$ 7,508,800	9,464,000	9,433,700	4,500,200	5,743,300
City Manager	2,192,400	3,651,100	3,443,700	2,935,900	2,976,100
City Clerk	355,500	392,400	364,300	494,100	433,300
Human Resources	616,500	684,400	633,600	682,100	703,800
Management Information Systems	2,677,500	3,031,600	2,781,500	3,096,000	3,149,200
Capital City Fire	4,537,000	4,953,800	4,938,500	5,123,400	5,505,300
Capital City Rescue	4,511,100	6,010,500	6,010,500	6,223,600	6,407,700
Capital Transit	6,606,100	6,970,100	6,333,900	6,992,500	7,171,000
Community Development	2,875,900	3,411,400	3,213,900	2,884,100	3,260,700
General Engineering	153,900	291,900	239,300	280,800	295,100
Finance	5,535,700	5,891,200	5,674,100	5,661,000	6,040,300
Law	1,968,800	2,316,500	2,214,100	2,209,600	2,356,500
Libraries	3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
Parks and Recreation:					
Parks and Landscape	2,171,500	2,385,300	2,351,800	2,735,500	2,944,300
Recreation	5,680,600	6,010,800	5,954,300	5,756,800	5,887,600
Visitor Services	637,500	664,000	664,000	534,400	664,700
Police	15,130,500	17,056,900	16,527,500	17,666,000	18,103,900
Streets	5,359,400	5,769,600	5,396,300	5,869,700	6,012,900
Support To Other Funds	30,074,700	29,578,800	29,578,800	31,077,100	30,581,300
Interdepartmental Charges	(4,629,400)	(4,519,000)	(4,523,000)	(4,192,700)	(4,314,300)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Total	96,756,500	107,088,500	103,998,900	103,686,200	107,167,400
Special Revenue Funds:					
Education - Operating	70,451,100	72,633,900	70,202,600	71,122,400	70,396,000
Education - Special Revenue	15,865,200	16,048,700	16,585,000	16,593,600	16,593,600
Sales Tax	1,063,500	1,094,400	1,099,000	590,600	693,200
Hotel Tax	19,200	24,900	26,000	29,900	33,200
Tobacco Excise Tax	19,200	41,900	44,200	52,900	58,800
Affordable Housing	45,000	126,000	74,000	137,800	663,200
Downtown Parking	538,300	478,900	575,300	685,900	694,000
Eaglecrest	2,423,700	2,795,500	2,345,200	3,087,400	3,087,400
Lands	788,100	1,149,700	1,114,600	1,080,100	1,124,600
Library Minor Contributions	49,200	46,700	-	38,800	38,700
Marine Passenger Fee	5,500	5,500	5,500	7,500	7,500
Port Development	5,500	5,500	5,500	7,600	7,600
Support To Other Funds	72,857,000	69,288,200	69,288,200	51,566,500	58,420,600
Total	164,130,500	163,739,800	161,365,100	145,001,000	151,818,400

SUMMARY OF EXPENDITURES BY FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Debt Service Funds					
Debt Service	17,850,400	16,727,800	16,019,500	15,103,200	13,744,800
Total	17,850,400	16,727,800	16,019,500	15,103,200	13,744,800
Special Assessment Funds:					
Special Assessment	274,600	431,300	434,500	405,800	412,100
Support To Other Funds	478,000	1,400	3,700	13,900	13,200
Total	752,600	432,700	438,200	419,700	425,300
Permanent Fund:					
Support To Other Funds	90,000	90,000	90,000	98,000	98,000
Total	90,000	90,000	90,000	98,000	98,000
Enterprise:					
Juneau International Airport	7,273,300	8,819,800	7,895,400	10,950,800	11,483,400
Bartlett Regional Hospital	102,287,500	102,274,100	112,242,400	113,656,200	113,661,400
Boat Harbors	3,834,900	4,123,900	4,052,400	4,250,400	4,309,400
Docks	1,711,100	1,969,400	2,038,500	2,150,000	2,187,500
Water	2,650,500	3,651,200	3,232,000	3,833,500	3,891,000
Wastewater	8,281,600	11,974,100	9,640,000	12,768,200	12,255,300
Waste Management	1,297,000	1,690,100	1,894,700	1,991,600	2,000,600
Support To Other Funds	12,404,600	13,215,000	13,215,000	20,418,000	13,046,700
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(15,100)	(15,100)
Total	139,729,500	147,706,600	154,199,400	170,003,600	162,820,200
Internal Service Funds:					
Equipment Acquisition	2,842,700	4,800,000	3,625,800	7,038,000	8,243,600
Fleet Maintenance	2,037,800	2,269,100	2,139,400	2,341,400	2,371,500
Risk Management	21,463,900	24,847,800	23,406,700	26,214,300	27,190,400
Building Maintenance	2,383,300	2,533,800	2,527,900	2,708,000	2,743,500
Support To Other Funds	1,734,100	-	-	-	-
Interdepartmental Charges	(29,417,100)	(29,808,000)	(30,503,800)	(33,729,400)	(35,799,700)
Total	1,044,700	4,642,700	1,196,000	4,572,300	4,749,300
Capital Projects:					
Capital Projects	41,502,500	37,361,600	37,588,800	31,831,300	29,545,700
CIP Engineering	787,000	2,349,500	2,122,300	2,386,700	2,751,000
Support To Other Funds	4,010,200	147,000	147,000	-	-
Total	46,299,700	39,858,100	39,858,100	34,218,000	32,296,700
Total of Departmental Expenditures	466,653,900	480,286,200	477,165,200	473,102,000	473,120,100
Less: Support to Other Funds	121,648,600	112,320,400	112,322,700	103,173,500	102,159,800
Total Expenditures	\$345,005,300	367,965,800	364,842,500	369,928,500	370,960,300

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

	FY21 Adopted Budget			
	Salary/OT	Benefits	Commodities/Svcs	Sum
General Governmental Funds:				
Mayor and Assembly Administration:	78,800	175,400	508,300	762,500
City Manager	1,099,700	505,000	1,311,200	2,915,900
City Clerk	210,600	101,500	88,400	400,500
Management Information Systems	1,327,700	685,100	1,032,200	3,045,000
Capital City Fire/Rescue	5,554,000	2,688,300	3,104,700	11,347,000
Capital Transit	2,880,200	1,578,700	2,533,600	6,992,500
Community Development	1,634,700	871,100	378,300	2,884,100
General Engineering	153,900	80,300	46,600	280,800
Finance	3,133,500	1,735,400	787,100	5,656,000
Human Resources	366,700	189,300	126,100	682,100
Law	1,014,100	493,300	702,200	2,209,600
Libraries	1,608,500	926,100	1,104,000	3,638,600
Parks and Recreation:				
Parks and Landscape	1,073,300	610,300	1,051,900	2,735,500
Recreation	2,383,400	1,256,300	2,082,100	5,721,800
Centennial Hall (Visitor Services)	-	-	534,400	534,400
Police	9,341,800	4,605,700	3,718,500	17,666,000
Streets	1,646,400	949,800	3,273,500	5,869,700
Total	33,507,300	17,451,600	22,383,100	73,342,000
Special Revenue Funds:				
Education	43,914,900	25,978,000	15,708,100	85,601,000
Downtown Parking	21,400	11,900	652,600	685,900
Eaglecrest	1,296,700	462,500	1,328,200	3,087,400
Lands	210,800	113,500	605,800	930,100
Total	45,443,800	26,565,900	18,294,700	90,304,400
Special Assessment Funds:				
Engineering	93,800	47,800	24,700	166,300
Total	93,800	47,800	24,700	166,300
Enterprise:				
Juneau International Airport	1,670,700	1,470,500	4,755,600	7,896,800
Bartlett Regional Hospital	45,207,800	33,073,300	30,205,100	108,486,200
Harbors	1,206,100	666,700	1,629,200	3,502,000
Docks	611,400	522,200	981,400	2,115,000
Water	1,147,600	640,300	1,723,400	3,511,300
Wastewater	3,031,200	1,632,100	5,606,700	10,270,000
Waste Management	111,100	57,200	1,823,300	1,991,600
Total	52,985,900	38,062,300	46,724,700	137,772,900
Internal Service Funds:				
Building Maintenance	843,400	449,200	1,415,400	2,708,000
Public Works Fleet	530,900	275,100	1,633,600	2,439,600
Risk Management	447,400	236,900	25,530,000	26,214,300
Total	1,821,700	961,200	28,579,000	31,361,900
Capital Projects:				
CIP Engineering	1,397,600	698,700	290,400	2,386,700
Total	1,397,600	698,700	290,400	2,386,700
Grand Total	135,250,100	83,787,500	116,296,600	\$ 335,334,200

SUMMARY OF STAFFING

	Number of FTEs					
	FY17	FY18	FY19	FY20 Amended Budget	FY21 Adopted Budget	FY22 Approved Budget
General Governmental Funds:						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	9.50	10.50	10.50	10.50	10.50	10.50
City Clerk	2.68	2.68	2.68	2.68	2.68	2.68
Management Information Systems	14.66	14.66	14.66	15.66	15.66	15.66
Capital City Fire/Rescue	47.98	47.98	54.30	60.30	60.30	60.30
Capital Transit	39.58	39.58	39.98	39.98	39.98	39.98
Community Development	23.00	24.00	24.00	24.00	23.00	23.00
General Engineering	3.10	3.10	1.90	1.90	1.90	1.90
Finance	46.00	46.00	45.50	45.00	45.00	45.00
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	11.00	11.00	12.00	11.50	11.50	11.50
Libraries	28.35	28.35	28.84	28.57	27.71	27.71
Parks and Recreation:						
Parks and Landscape	16.56	16.72	17.97	19.08	21.53	21.53
Recreation	52.03	48.39	49.79	50.01	51.11	51.11
Centennial Hall (Visitor Services)	7.73	7.73	7.73	-	-	-
Police	93.84	94.34	94.84	97.84	97.84	97.84
Streets	22.31	22.31	21.91	21.91	21.91	21.91
Total	431.72	430.74	440.00	442.33	444.02	444.02
Special Revenue Funds:						
Education	671.75	671.75	672.68	682.98	676.73	676.73
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	31.84	31.84	32.08	35.60	35.60	35.60
Lands	3.75	3.75	3.75	3.60	3.60	3.60
Total	707.65	707.65	708.82	722.49	716.24	716.24
Special Assessment Funds:						
Engineering	1.25	1.25	1.10	1.10	1.10	1.10
Total	1.25	1.25	1.10	1.10	1.10	1.10
Enterprise:						
Juneau International Airport	34.06	34.06	34.06	34.46	36.97	36.97
Bartlett Regional Hospital	464.30	464.30	464.30	463.90	484.33	549.61
Harbors	17.08	17.08	17.08	17.08	16.33	16.33
Docks	10.76	12.01	13.01	13.01	13.76	13.76
Water	14.15	14.15	14.33	14.33	14.08	14.08
Wastewater	35.34	36.90	36.86	36.86	37.16	37.16
Waste Management	1.00	1.85	1.85	1.60	1.30	1.30
Total	576.69	580.35	581.49	581.24	603.93	669.21
Internal Service Funds:						
Building Maintenance	11.25	12.25	11.75	10.75	10.75	10.75
Public Works Fleet	6.25	6.25	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	23.20	24.20	23.70	22.70	22.70	22.70
Capital Projects:						
CIP Engineering	13.30	13.60	15.35	16.35	16.75	16.70
Total	13.30	13.60	15.35	16.35	16.75	16.70
Total Staffing	1,753.81	1,757.79	1,770.46	1,786.21	1,804.74	1,869.97

NOTES

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INTERDEPARTMENTAL CHARGES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
General Governmental:					
Mayor and Assembly	\$ 73,300	73,300	73,300	700	700
City Manager	216,200	221,200	216,200	378,700	378,700
City Clerk	137,300	137,300	137,300	64,600	64,600
Human Resources	212,400	216,400	216,400	164,700	164,700
Management Information Systems	633,200	623,100	630,200	719,900	719,900
Finance	2,205,700	2,215,100	2,231,400	2,155,600	2,267,300
General Engineering	3,000	3,000	3,000	-	-
Law	643,900	523,900	523,900	439,900	439,900
Libraries	-	-	-	10,900	10,900
Parks and Landscape	146,500	146,500	152,100	146,500	146,500
Parks and Recreation	250,200	270,200	250,200	-	-
Police	78,100	74,000	74,000	96,200	106,100
Streets	29,600	15,000	15,000	15,000	15,000
Total	4,629,400	4,519,000	4,523,000	4,192,700	4,314,300
Enterprise:					
Docks	11,000	11,000	11,000	15,100	15,100
Internal Service:					
Equipment Acquisition	2,564,600	2,808,600	2,758,600	2,871,300	2,956,500
Fleet Maintenance	1,910,800	2,179,900	2,056,000	2,249,200	2,274,900
Risk Management	22,454,600	22,299,600	23,215,000	25,912,300	27,871,700
Building Maintenance	2,487,100	2,519,900	2,474,200	2,696,600	2,696,600
Total	29,417,100	29,808,000	30,503,800	33,729,400	35,799,700
Total Interdepartmental Charges	\$ 34,057,500	34,338,000	35,037,800	37,937,200	40,129,100

SUPPORT TO OTHER FUNDS

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
General Governmental Funds Support To:					
Education - Operating	\$ 28,091,800	28,453,800	28,453,800	28,897,200	28,955,100
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	725,000	725,000	725,000	875,000	875,000
Fleet	271,200	-	-	-	-
Risk	349,500	-	-	-	-
Marine Passenger Fee	480,900	-	-	-	-
Debt Service	56,300	-	-	-	-
Waste Management	-	300,000	300,000	1,204,900	651,200
Total	30,074,700	29,578,800	29,578,800	31,077,100	30,581,300
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental	27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Debt Service	1,040,000	-	-	-	-
Bartlett Regional Hospital	975,000	175,000	175,000	175,000	175,000
Waste Management	400,000	400,000	400,000	400,000	200,000
Capital Projects	17,670,100	20,812,000	20,812,000	13,700,000	-
Available for Capital Projects	-	-	-	-	19,200,000
Hotel Tax Support To:					
General Governmental	935,000	960,000	960,000	360,000	885,000
Visitor Services	645,000	664,000	664,000	450,000	664,700
Capital Projects	-	200,000	200,000	-	-
Tobacco Excise Tax Support To:					
General Governmental	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Education Interfund Transfers	232,800	256,500	256,500	-	-
Affordable Housing Support To:					
General Governmental	-	400,000	400,000	-	-
Sales Tax	-	-	-	100,000	-
Downtown Parking Support To:					
Capital Projects	-	-	-	50,000	-
Lands Support To:					
Capital Projects	100,000	500,000	500,000	50,000	50,000
Marine Passenger Fee Support To:					
General Governmental	2,666,800	5,338,500	5,338,500	2,290,600	3,256,800
Downtown Parking	12,800	12,800	12,800	-	-
Docks	457,600	55,000	55,000	448,500	448,500
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Capital Projects	5,384,900	631,100	631,100	-	-
Port Development Support To:					
Debt Service	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	8,700,000	4,500,000	4,500,000	-	-
Docks	-	358,500	358,500	-	-
Total	72,857,000	69,288,200	69,288,200	51,566,500	58,420,600

SUPPORT TO OTHER FUNDS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Special Assessment Funds Support To:					
General Governmental	2,000	1,400	3,700	13,900	13,200
Capital Projects	476,000	-	-	-	-
Total	478,000	1,400	3,700	13,900	13,200
Permanent Fund Support To:					
General Governmental	90,000	90,000	90,000	98,000	98,000
Total	90,000	90,000	90,000	98,000	98,000
Enterprise Funds Support To:					
Marine Passenger Fees	170,000	-	-	-	-
Capital Projects	12,234,600	13,215,000	13,215,000	20,418,000	13,046,700
Total	12,404,600	13,215,000	13,215,000	20,418,000	13,046,700
Internal Service Funds Support To:					
Capital Projects	1,734,100	-	-	-	-
Total	1,734,100	-	-	-	-
Capital Projects Support To:					
General Governmental	-	147,000	147,000	-	-
Debt Service	52,000	-	-	-	-
Airport	2,199,200	-	-	-	-
Marine Passenger Fee	1,759,000	-	-	-	-
Total	4,010,200	147,000	147,000	-	-
Total Support To Other Funds	\$ 121,648,600	112,320,400	112,322,700	103,173,500	102,159,800

SUPPORT FROM OTHER FUNDS

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
General Governmental Funds Support From:					
Sales Tax	\$ 27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Hotel Tax	1,580,000	1,624,000	1,624,000	810,000	1,549,700
Tobacco Excise Tax	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	2,666,800	5,338,500	5,338,500	2,290,600	3,256,800
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	98,000	98,000
Capital Projects	-	147,000	147,000	-	-
Total	34,914,200	38,600,300	38,602,600	33,728,900	35,434,100
Special Revenue Funds Support From:					
Affordable Housing From:					
Sales Tax	400,000	400,000	400,000	400,000	400,000
Education - Operating Support From:					
General Governmental Funds	26,535,300	26,777,300	26,777,300	26,842,100	26,900,000
Education - Special Revenue Support From:					
General Governmental Funds	1,556,500	1,676,500	1,676,500	2,055,100	2,055,100
Education Interfund Transfers	232,800	256,500	256,500	-	-
Sales Tax Support From:					
Affordable Housing	-	-	-	100,000	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Marine Passenger Fee	12,800	12,800	12,800	-	-
Eaglecrest Support From:					
General Governmental Funds	725,000	725,000	725,000	875,000	875,000
Marine Passenger Fees Support From:					
General Governmental Funds	480,900	-	-	-	-
Dock	170,000	-	-	-	-
Capital Projects	1,759,000	-	-	-	-
Total	31,972,300	29,948,100	29,948,100	30,372,200	30,330,100
Debt Service Funds Support From:					
General Governmental Funds	56,300	-	-	-	-
Sales Tax	1,040,000	-	-	-	-
Port Development	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	52,000	-	-	-	-
Total	3,245,700	2,094,800	2,094,800	2,095,400	2,093,600

SUPPORT FROM OTHER FUNDS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Enterprise Funds Support From:					
Airport Support From:					
Capital Projects	2,199,200	-	-	-	-
Bartlett Regional Hospital Support From:					
Sales Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Waste Management Support From:					
Sales Tax	400,000	400,000	400,000	400,000	200,000
General Fund	-	300,000	300,000	1,204,900	651,200
Docks Support From:					
Port Development Fees	-	358,500	358,500	-	-
Marine Passenger Fees	457,600	55,000	55,000	448,500	448,500
Total	4,549,800	1,806,500	1,806,500	2,746,400	1,992,700
Internal Service Support From:					
General Fund	620,700	-	-	-	-
Marine Passenger Fees	46,200	12,600	12,600	12,600	12,600
Total	666,900	12,600	12,600	12,600	12,600
Capital Projects Support From:					
Sales Tax	17,670,100	20,812,000	20,812,000	13,700,000	19,200,000
Hotel Tax	-	200,000	200,000	-	-
Lands	100,000	500,000	500,000	50,000	50,000
Downtown Parking	-	-	-	50,000	-
Marine Passenger Fees	5,384,900	631,100	631,100	-	-
Port Development	8,700,000	4,500,000	4,500,000	-	-
Airport	380,000	800,000	800,000	-	-
Bartlett Regional Hospital	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Boat Harbors	-	140,000	140,000	-	-
Docks	2,235,000	-	-	-	-
Water	1,600,000	4,050,000	4,050,000	3,913,000	2,756,700
Wastewater	3,845,000	3,225,000	3,225,000	6,215,000	-
Waste Management	1,774,600	1,000,000	1,000,000	-	-
Risk Management	1,734,100	-	-	-	-
Special Assessments	476,000	-	-	-	-
Total	46,299,700	39,858,100	39,858,100	34,218,000	32,296,700
Total Support From Other Funds	\$ 121,648,600	112,320,400	112,322,700	103,173,500	102,159,800

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 29,444,100		80,520,800		33,728,900		31,077,100
Special Revenue Funds:							
Education - Operating	3,714,300		43,062,700		26,842,100		-
Education - Special Revenue	966,500		14,750,000		2,055,100		-
Sales Tax	5,312,300		42,646,500		100,000		43,036,500
Hotel Tax	23,600		810,000		-		810,000
Tobacco Excise Tax	158,400		2,400,000		-		2,672,900
Affordable Housing	1,134,600		15,500		400,000		100,000
Downtown Parking	561,100		494,700		100,000		50,000
Eaglecrest	37,200		2,152,900		875,000		-
Lands	2,947,900		907,100		-		50,000
Library Minor Contributions	77,500		-		-		-
Marine Passenger Fee	(1,661,100)		1,700,000		-		2,751,700
Port Development	4,467,700		1,000,000		-		2,095,400
Total Special Revenue Funds	17,740,000		109,939,400		30,372,200		51,566,500
Debt Service Funds	3,031,300		6,260,500		2,095,400		-
Special Assessment Funds	1,904,900		233,300		-		13,900
Jensen-Olson Arboretum	2,984,400		173,000		-		98,000
Enterprise Funds:							
Juneau International Airport	2,074,900		9,825,700		-		-
Bartlett Regional Hospital	66,685,300		118,737,000		693,000		10,290,000
Boat Harbors	380,400		4,590,000		-		-
Docks	1,877,000		1,745,100		448,500		-
Water	8,018,100		6,274,400		-		3,913,000
Wastewater	12,427,600		14,691,500		-		6,215,000
Waste Management	327,300		59,400		1,604,900		-
Total Enterprise Funds	91,790,600		155,923,100		2,746,400		20,418,000
Internal Service Funds:							
Public Works Fleet	7,736,400		3,285,500		-		-
Building Maintenance	194,600		2,696,600		12,600		-
Risk Management	6,205,000		25,912,300		-		-
Total Internal Service Funds	14,136,000		31,894,400		12,600		-
Capital Projects	106,052,800		300,000		34,218,000		-
Interdepartmental Charges	-		37,937,200		-		-
Total City Funds	\$ 267,084,100		423,181,700		103,173,500		103,173,500

CHANGES IN FUND BALANCES – FY21

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
77,326,100		35,290,600		16,375,700		18,914,900	General Governmental Funds
							Special Revenue Funds:
71,122,400		2,496,700		-		2,496,700	Education - Operating
16,593,600		1,178,000		754,400		423,600	Education - Special Revenue
590,600		4,431,700		-		4,431,700	Sales Tax
29,900		(6,300)		-		(6,300)	Hotel Tax
52,900		(167,400)		-		(167,400)	Tobacco Excise Tax
137,800		1,312,300		-		1,312,300	Affordable Housing
685,900		419,900		-		419,900	Downtown Parking
3,087,400		(22,300)		-		(22,300)	Eaglecrest
1,080,100		2,724,900		-		2,724,900	Lands
38,800		38,700		-		38,700	Library Minor Contributions
7,500		(2,720,300)		-		(2,720,300)	Marine Passenger Fee
7,600		3,364,700		-		3,364,700	Port Development
93,434,500		13,050,600		754,400		12,296,200	Total Special Revenue Funds
15,103,200		(3,716,000)		2,097,000		(5,813,000)	Debt Service Funds
405,800		1,718,500		-		1,718,500	Special Assessment Funds
-		3,059,400		2,097,200		962,200	Jensen-Olson Arboretum
							Enterprise Funds:
10,950,800		949,800		-		949,800	Juneau International Airport
113,656,200		62,169,100		1,741,400		60,427,700	Bartlett Regional Hospital
4,250,400		720,000		-		720,000	Boat Harbors
2,150,000		1,920,600		-		1,920,600	Dock
3,833,500		6,546,000		-		6,546,000	Water
12,768,200		8,135,900		-		8,135,900	Wastewater
1,991,600		-		-		-	Waste Management
149,600,700		80,441,400		1,741,400		78,700,000	Total Enterprise Funds
							Internal Service Funds:
7,130,200		3,891,700		-		3,891,700	Public Works Fleet
2,708,000		195,800		-		195,800	Building Maintenance
26,214,300		5,903,000		-		5,903,000	Risk Management
36,052,500		9,990,500		-		9,990,500	Total Internal Service Funds
34,518,000		106,052,800		-		106,052,800	Capital Projects
37,937,200		-		-		-	Interdepartmental Charges
444,378,000		245,887,800		23,065,700		222,822,100	Total City Funds

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 35,290,600		69,652,000		35,434,100		30,581,300
Special Revenue Funds:							
Education - Operating	2,496,700		43,127,000		26,900,000		-
Education - Special Revenue	1,178,000		14,750,000		2,055,100		-
Sales Tax	4,431,700		49,756,500		-		48,336,500
Hotel Tax	(6,300)		1,440,000		-		1,549,700
Tobacco Excise Tax	(167,400)		2,700,000		-		2,672,900
Affordable Housing	1,312,300		19,700		400,000		-
Downtown Parking	419,900		494,700		100,000		-
Eaglecrest	(22,300)		2,152,900		875,000		-
Lands	2,724,900		1,045,000		-		50,000
Library Minor Contributions	38,700		-		-		-
Marine Passenger Fee	(2,720,300)		5,600,000		-		3,717,900
Port Development	3,364,700		8,200,000		-		2,093,600
Total Special Revenue Funds	13,050,600		129,285,800		30,330,100		58,420,600
Debt Service Funds	(3,716,000)		9,050,000		2,093,600		-
Special Assessment Funds	1,718,500		229,600		-		13,200
Jensen-Olson Arboretum	3,059,400		176,900		-		98,000
Enterprise Funds:							
Juneau International Airport	949,800		10,814,200		-		-
Bartlett Regional Hospital	62,169,100		118,737,000		693,000		10,290,000
Boat Harbors	720,000		4,680,000		-		-
Docks	1,920,600		1,745,100		448,500		-
Water	6,546,000		6,414,300		-		3,891,000
Wastewater	8,135,900		14,964,800		-		-
Waste Management	-		1,149,400		851,200		-
Total Enterprise Funds	80,441,400		158,504,800		1,992,700		14,181,000
Internal Service Funds:							
Public Works Fleet	3,891,700		6,395,600		-		-
Building Maintenance	195,800		2,696,600		12,600		-
Risk Management	5,903,000		27,871,700		-		-
Total Internal Service Funds	9,990,500		36,963,900		12,600		-
Capital Projects	106,052,800		-		32,296,700		-
Interdepartmental Charges	-		40,129,100		-		-
Total City Funds	\$ 245,887,800		443,992,100		102,159,800		103,294,100

CHANGES IN FUND BALANCES – FY22

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
81,424,700		28,370,700		16,375,700		11,995,000	General Governmental Funds
							Special Revenue Funds:
70,396,000		2,127,700		-		2,127,700	Education - Operating
16,593,600		1,389,500		754,400		635,100	Education - Special Revenue
693,200		5,158,500		-		5,158,500	Sales Tax
33,200		(149,200)		-		(149,200)	Hotel Tax
58,800		(199,100)		-		(199,100)	Tobacco Excise Tax
663,200		1,068,800		-		1,068,800	Affordable Housing
694,000		320,600		-		320,600	Downtown Parking
3,087,400		(81,800)		-		(81,800)	Eaglecrest
1,124,600		2,595,300		-		2,595,300	Lands
38,700		-		-		-	Library Minor Contributions
7,500		(845,700)		-		(845,700)	Marine Passenger Fee
7,600		9,463,500		-		9,463,500	Port Development
93,397,800		20,848,100		754,400		20,093,700	Total Special Revenue Funds
13,744,800		(6,317,200)		2,097,000		(8,414,200)	Debt Service Funds
412,100		1,522,800		-		1,522,800	Special Assessment Funds
-		3,138,300		2,097,200		1,041,100	Jensen-Olson Arboretum
							Enterprise Funds:
11,483,400		280,600		-		280,600	Juneau International Airport
113,661,400		57,647,700		1,741,400		55,906,300	Bartlett Regional Hospital
4,309,400		1,090,600		-		1,090,600	Boat Harbors
2,187,500		1,926,700		-		1,926,700	Dock
2,756,700		6,312,600		-		6,312,600	Water
12,255,300		10,845,400		-		10,845,400	Wastewater
2,000,600		-		-		-	Waste Management
148,654,300		78,103,600		1,741,400		76,362,200	Total Enterprise Funds
							Internal Service Funds:
8,340,200		1,947,100		-		1,947,100	Public Works Fleet
2,743,500		161,500		-		161,500	Building Maintenance
27,190,400		6,584,300		-		6,584,300	Risk Management
38,274,100		8,692,900		-		8,692,900	Total Internal Service Funds
32,296,700		106,052,800		-		106,052,800	Capital Projects
40,129,100		-		-		-	Interdepartmental Charges
448,333,600		240,412,000		23,065,700		217,346,300	Total City Funds

CHANGES IN FUND BALANCES

Summary

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

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of no 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 \$16.4 million for FY21 and for FY22. No further deposits are scheduled at this point.

Individual Funds

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

General Fund – The two-year budget as presented projects \$18.9 million carry forward of available fund balance after FY21, excluding the \$16.4 million set aside as the general governmental budget reserves. In the FY21 Adopted Budget, we are projecting an increase in fund balance of \$6.0 million. In order to balance the FY22 operating budget we are projecting to use \$6.9 million of fund balance to support 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 deficit is \$2.7 million for FY21 and \$0.8 million for FY22.

Eaglecrest – CBJ's preference is to keep fund balance at a sufficient level to offset one bad season every three years, however with decreased revenues and increased costs, this has proven difficult to maintain. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. The projected ending fund balance deficit is \$22,300 for FY21 and \$81,800 for FY22.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The FY21 projected fund balance carryforward is \$3.7 million and the FY22 projected fund balance carryforward is \$3.5 million. The District tries to carry \$1.0 million forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1.2 million for FY21 and \$1.4 million for FY22 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

Lands and Resource Management – The projected carryovers for FY21 and FY22 are \$2.7 million and \$2.6 million, respectively. These funds are restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

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

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The projected fund balances for FY21 and FY22 are \$4.4 million and \$5.2 million, respectively.

The FY22 ending balance is as follow –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023	\$ 4,177,700
• 1% 5-year temp. levy for areawide roads, ending June 30, 2022	532,100
• 2% (1% permanent & 1% temp.) general govt. operations levy	5,226,000
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	(5,397,700)
• 3% permanent liquor & marijuana sales tax levy	<u>620,400</u>
Total Projected Fund Balance	<u>\$ 5,158,500</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 \$3.4 million for FY21 and \$9.5 million for FY22. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee and Port Development Fee revenue for FY21 and FY22 are being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects. Additional capital projects may be funded in FY22 with these funds if the 2021 cruise ship season normalizes from the effects of the COVID-19 pandemic.

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 \$78.7 million for FY21 and \$76.4 million for FY22 represents expendable resources for each fund and is not available for general governmental functions.

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$3.9 million for FY21 and \$1.9 million for FY22. Approximately \$784,600 of the FY21 fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is used to acquire various equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY21 is \$5.9 million and in FY22 is \$6.6 million. The FY22 individual components of this balance are made up of \$4.1 million for Health & Wellness, \$1.1 million Safety & Workers Compensation, \$383,200 General/Auto Liability, \$293,600 Employee Practice/Property, (\$24,400) Special Coverage, and \$722,800 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

LID’s – The fund balance carryover of \$1.7 million for FY21 and \$1.5 million for FY22 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

CHANGES IN FUND BALANCES

Debt Service – The total projected deficit is \$5.8 million for FY21, with a \$2.1 million reserve, and a deficit of \$8.4 million for FY22, with a \$2.1 million reserve. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1 million and \$7.72 million School bond issues and the \$24.95M voters authorized in 2012 for the Centennial Hall renovation, Aurora Harbor reconstruction, Eaglecrest learning center, Capital Transit maintenance shop, and various parks and recreation bathrooms, concessions and paving projects (\$10 million of these projects will be repaid with sales tax). There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

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

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

NOTES

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PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide projected "taxable" assessed value (full and true less exempted properties) for the 2021 fiscal year, (2020 calendar year) is \$5.1 billion, up from \$5.0 billion (a 2.4% increase) in fiscal year 2020.

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 \$478 million of property exemptions. The Senior Citizen and Disabled Veteran exemption is about 82% of the total.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY21 (calendar 2020) at \$5.1 billion. This amount includes both real and business personal property assessments. This represents an increase of \$120 million increase (2.4%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A CBJ resident charged the “total mill rate” of 10.66 mills is paying property taxes equal to 1.066% of their assessed value. A one-mill levy assessed borough-wide will generate \$5.1 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.6% of taxable property is subject to the combined mill levy for the three taxing areas.

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

The 2020 property assessments do not include an estimated \$325 million in required State exemptions for 2,274 (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 FY21 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$3.5 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The operating mill levy for FY21 is 9.46 mills, remaining unchanged from FY20. The debt mill levy is 1.20 for FY21, the same as FY20. This brings the total FY21 mill levy to 10.66, flat over FY20.

PROPERTY ASSESSMENT AND TAXATION

MILL LEVY HISTORY

Fiscal Year	Operational Mill Levies				Debt Service Mill Levy	Operational and Debt Mill Levies
	Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All 3 areas)		
1998	3.95	5.71	0.98	10.64	1.25	11.89
1999	4.23	5.48	0.93	10.64	1.38	12.02
2000	4.60	5.18	0.92	10.70	1.52	12.22
2001	4.88	5.19	0.74	10.81	1.22	12.03
2002	4.73	4.72	0.75	10.20	1.27	11.47
2003	4.97	4.72	0.75	10.44	1.03	11.47
2004	5.52	4.24	0.68	10.44	1.20	11.64
2005	5.55	4.69	0.70	10.94	1.06	12.00
2006	6.32	3.30	0.36	9.98	1.19	11.17
2007	6.71	2.26	0.29	9.26	0.91	10.17
2008	6.97	2.07	0.22	9.26	1.11	10.37
2009	6.22	2.60	0.34	9.16	1.21	10.37
2010	7.11	1.95	0.20	9.26	1.34	10.60
2011	6.98	1.93	0.35	9.26	1.25	10.51
2012	6.56	2.24	0.46	9.26	1.29	10.55
2013	6.66	2.17	0.43	9.26	1.29	10.55
2014	6.64	2.23	0.39	9.26	1.40	10.66
2015	6.64	2.20	0.42	9.26	1.50	10.76
2016	6.70	2.20	0.36	9.26	1.50	10.76
2017	6.60	2.30	0.36	9.26	1.40	10.66
2018	6.70	2.30	0.36	9.36	1.30	10.66
2019	6.70	2.30	0.36	9.36	1.30	10.66
2020	6.70	2.45	0.31	9.46	1.20	10.66
2021	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 Routed Service Area Number 9. Under this revised concept, services previously funded as areawide were transferred to the new Routed Service Area (see below). This shift provided tax relief to properties outside of the Routed 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 in total) into a single service area. Consolidation of the fire service areas provides residents with improved fire response services. This consolidation also resulted in a single property tax mill levy for the fire service area.

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

Areawide:

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

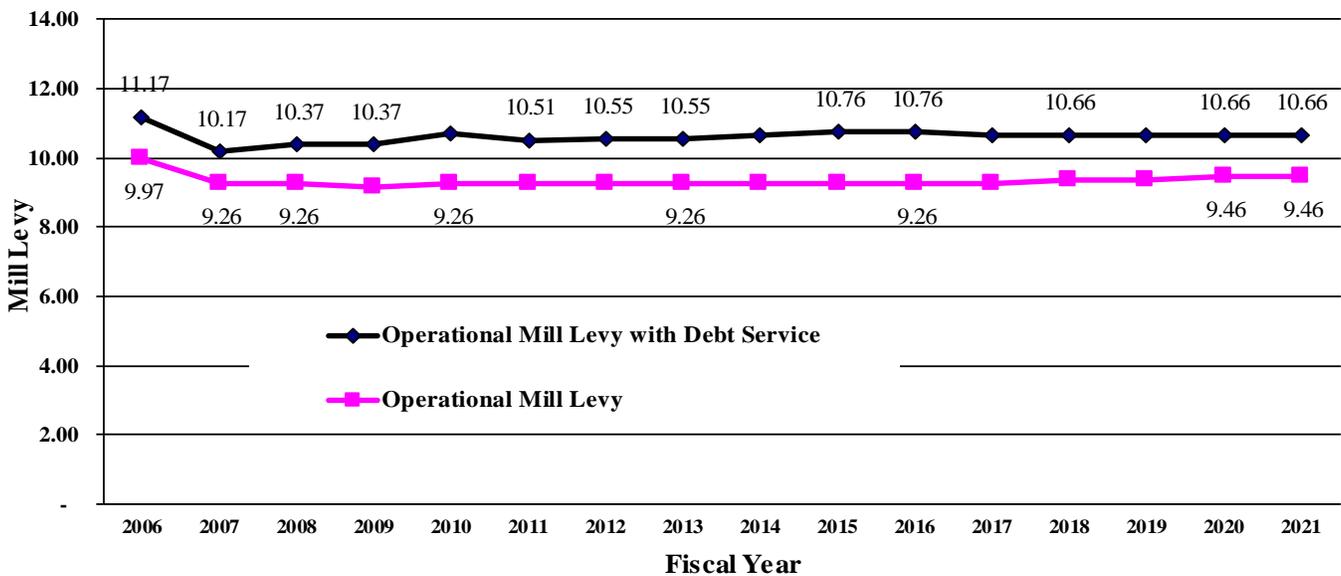
Routed Service Area Number 9:

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

Fire Service Area Number 10:

- Capital City Rescue (Fire)

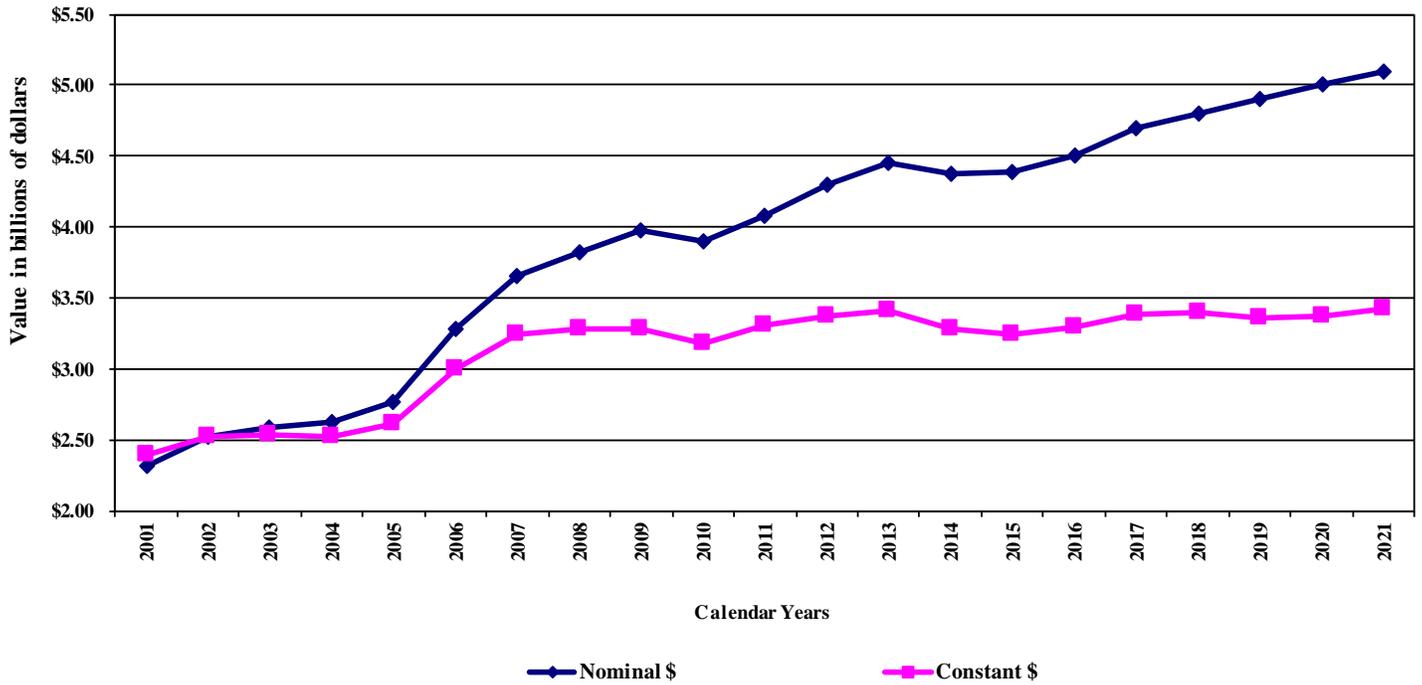
The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the past 15 years. The City’s practice has been to reduce the operating mill levy when financially practical.



PROPERTY ASSESSMENT AND TAXATION

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

Assessed Values
FY01 - FY21



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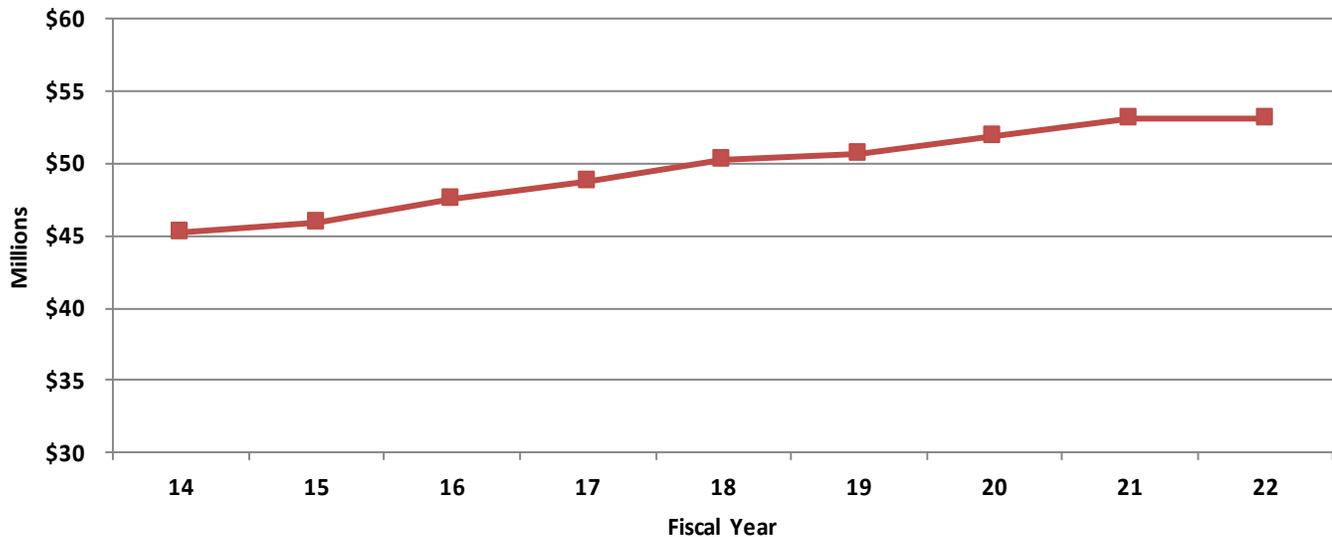
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

The FY20 projected property tax revenue is \$51.8 million, up \$1.2 million or 2.4% from FY19. The FY21 and FY22 adopted property tax revenues are each \$53.1 million, an increase of 1.3 million or 2.5% over FY20. The mill rates for FY21 and FY22 are 10.66 and 10.66, respectively. This remains unchanged from FY20.



FY14-19 are based on actual collections

FY20-22 are based on budget projections

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

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax Revenues for FY20 are projected to be \$44 million, a decrease of \$5.7 million or 11.5% from FY19. The FY21 Adopted and FY22 Approved sales taxes are projected to be \$41.7 million, and \$48.6 million, respectively. There is a significant anticipated impact from the COVID-19 pandemic, particularly as it affects the global economy and specifically tourism to the CBJ. The projections for FY21 and FY22 anticipate a non-existent cruise ship season in calendar year 2020 coupled with a mild recession that eases going in to Q1 FY22.

GENERAL SALES TAX

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

PERMANENT SALES TAX

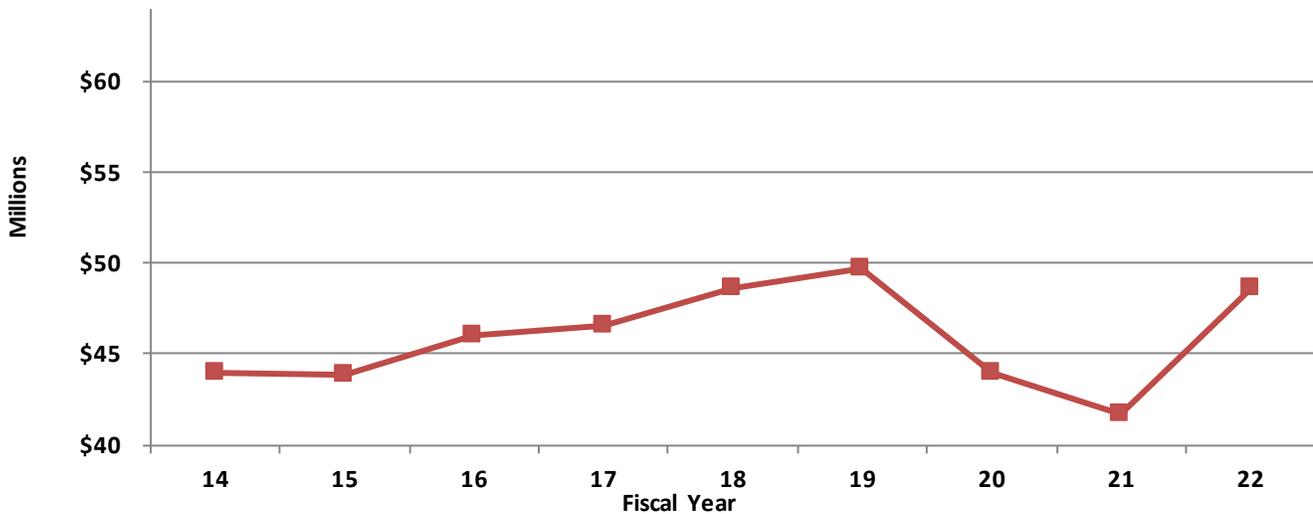
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

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

TEMPORARY 3% SALES TAX

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



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

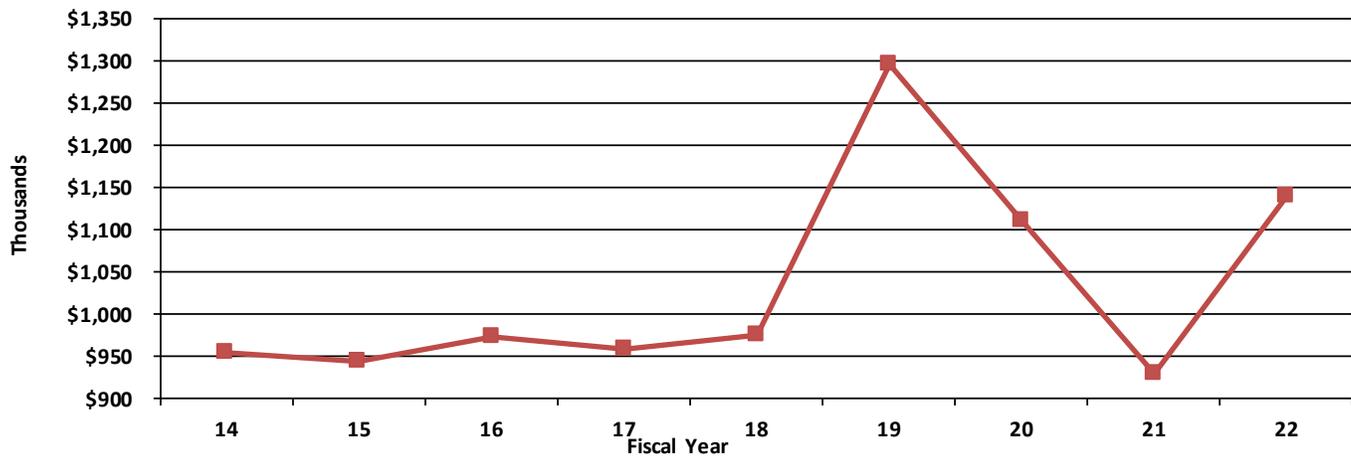
MAJOR REVENUES

LIQUOR & MARIJUANA SALES TAX

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

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

Liquor & marijuana tax revenues for FY19 were \$1.3 million. FY20 projections for liquor & marijuana tax revenues are \$1.1 million, a decrease of \$186,000 (14.4%) from FY19. The taxes are forecast to decline by \$180,000 (16.2%) in FY21 and then rebound in FY22 to \$1.1 million, an increase of \$210,000 (22.6%).



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

MAJOR REVENUES

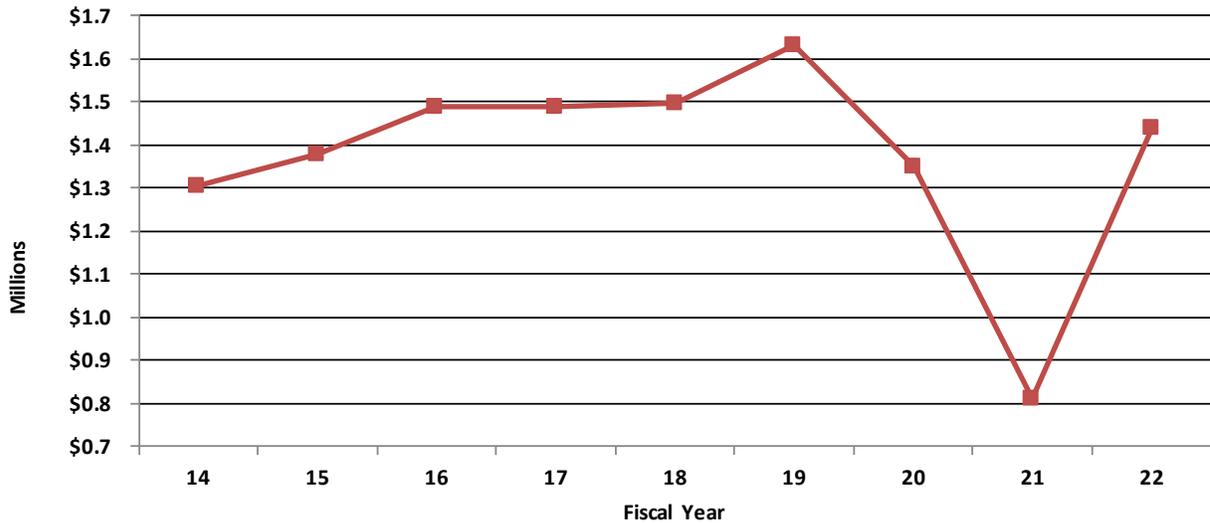
HOTEL-MOTEL ROOM TAX

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

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

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

Hotel-Motel room tax revenues for FY19 were \$1.6 million. FY20 Hotel-Motel room tax revenues are projected to be \$1.4 million, a decrease of \$282,000 (17.3%) from FY19. In FY21, the revenues for Hotel-Motel room tax are projected to decline again to \$810,000, or \$540,000 (40.0%) less than FY20. The projected decrease is the result of the national and international travel restrictions imposed due to the COVID-19 pandemic worldwide. Hotel receipts are then expected to rebound to \$1.4 million in FY22.



FY14-19 are based on actual revenue collected.

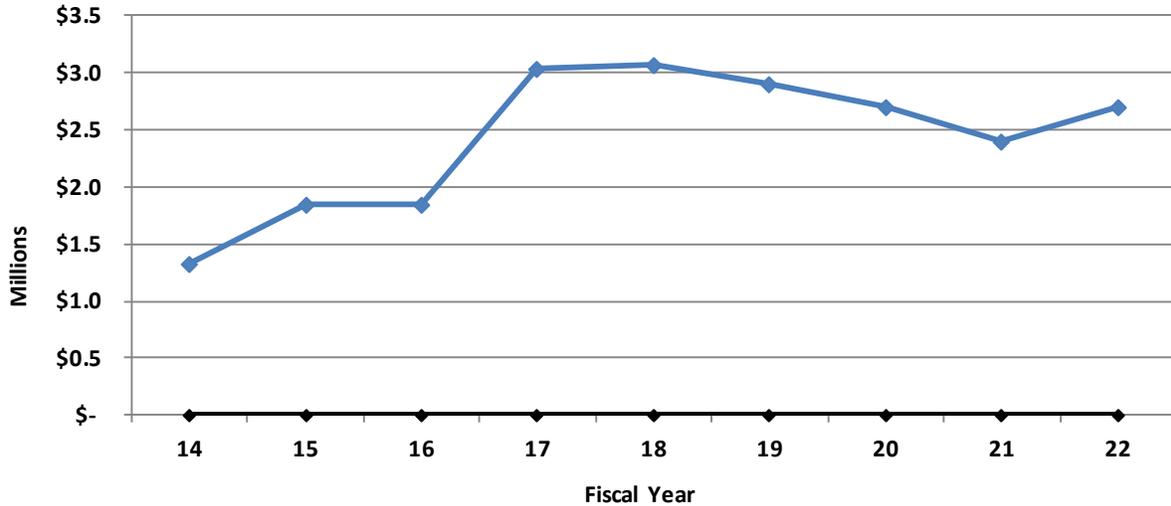
FY20-22 are based on estimated collections.

MAJOR REVENUES

TOBACCO EXCISE

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

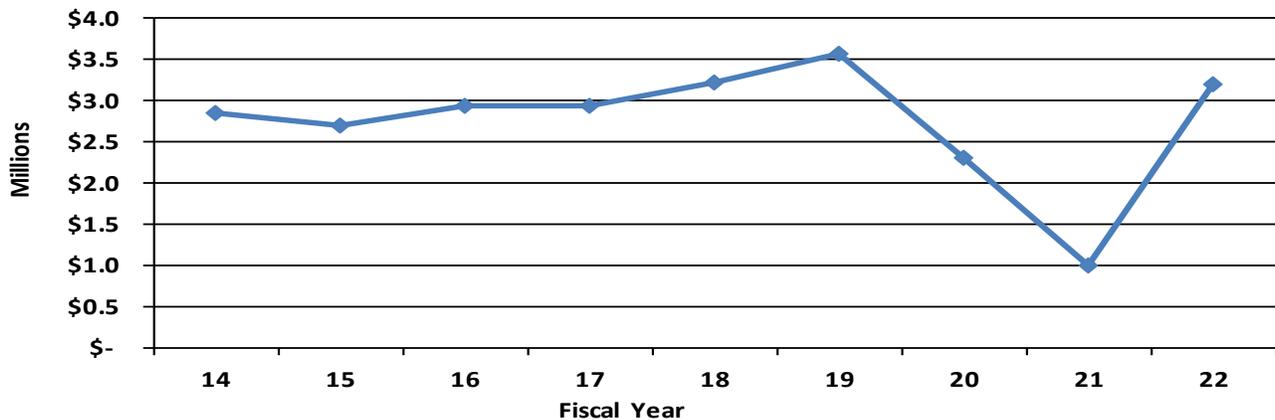
FY19 tax revenues were \$2.9 million. FY20 revenues are projected to decrease to \$2.7 million, or \$198,000 (6.8%) less than FY19. FY21 revenues are projected to dip again to \$2.4 million before they rebound to \$2.7 million in FY22.



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

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY19 was \$3.57 million. The fees are projected to decline to \$2.3 million in FY20, a decrease of \$1.3 million (35.5%) over FY19 actuals. The FY21 fees are projected to be \$1.0 million, a decrease of \$1.3 million (56.5%) over FY20. This reflects a heavy impact from the COVID-19 pandemic and the absence of a 2020 cruise ship season. The FY22 projection anticipates a rebound to \$3.2 million, or an increase of \$2.2 million (220.0%) over FY21.



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

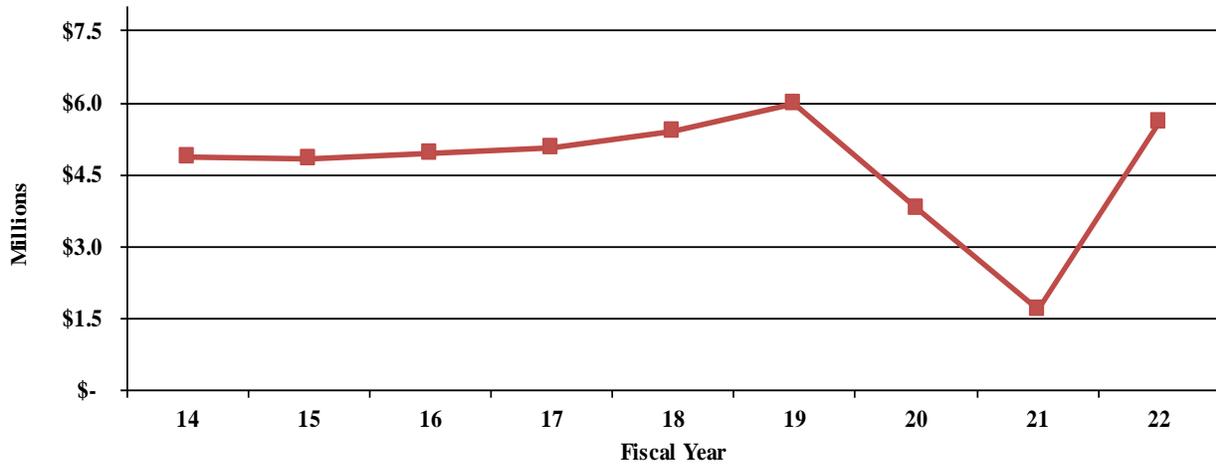
FY14-19 are based on actual collections
FY20-22 are based on budget projections

MAJOR REVENUES

CBJ MARINE PASSENGER FEE

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

Marine Passenger Fee revenue for FY19 was \$6.0 million. FY20 projections are \$3.8 million, a decrease of \$2.2 million or (36.6%) over FY19. Again, in FY21, the fees are expected to decline to \$1.7 million, a loss of \$2.1 million or (55.3%) from FY20 projections. This anticipates a heavy impact from the COVID-19 pandemic and the absence of a 2020 cruise ship season. In FY22 the fees are anticipated to rebound to \$5.6 million, an increase of \$3.9 million or 229.4% from FY21.



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

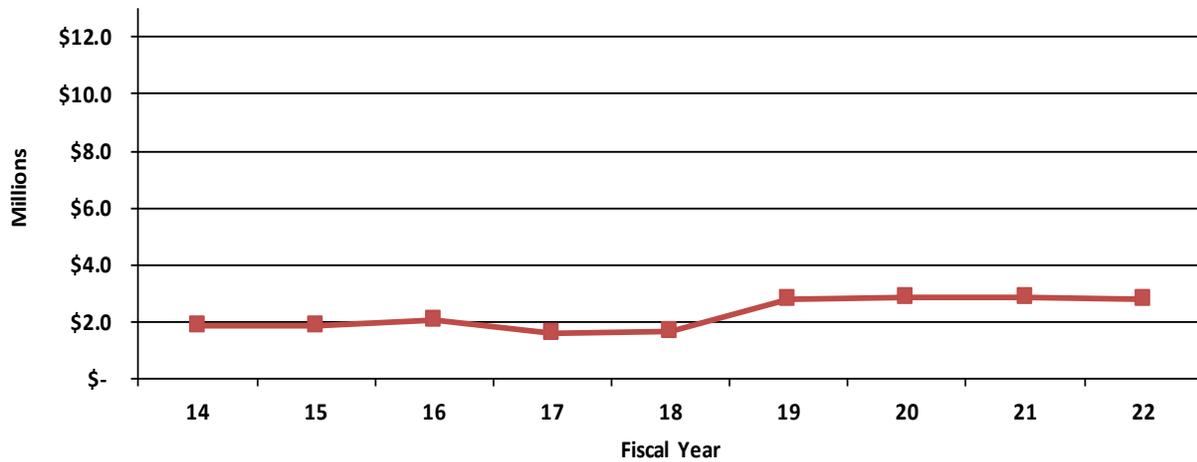
MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

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

Interest Income for FY19 was \$2.8 million. The FY20 projection is \$2.9 million, an increase of \$80,000 or 2.8% from the FY19 actuals. The FY21 projection is \$2.9 million, an increase of \$10,000, or .5%. The FY22 projection is \$2.8 million, a decrease of \$70,000 or (2.4%).



FY14-19 are based on actual collections

FY20-22 are based on budget projections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

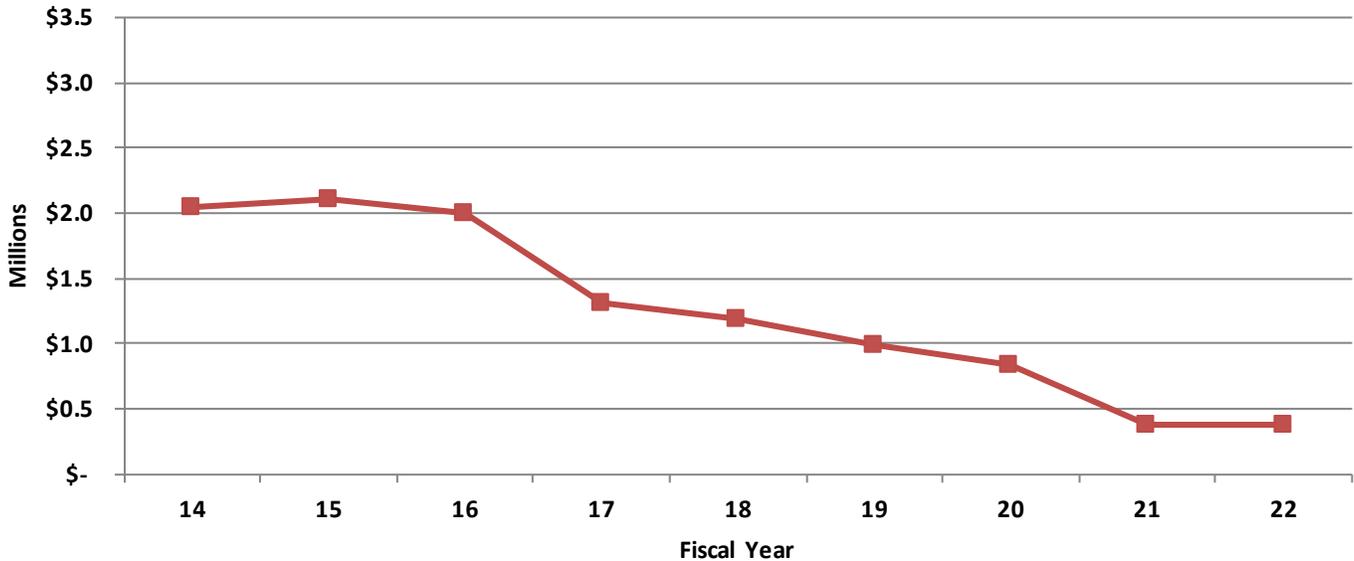
COMMUNITY REVENUE SHARING / COMMUNITY ASSISTANCE PROGRAM

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

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

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

Based on the CRS formula, the CBJ received \$1.0 million in FY19 and is projected to receive \$800,000 in FY20 which represents the second installment under CAP. The State has projected the CBJ to receive \$380,000 in FY21 and that number has been forecasted out through FY22.



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

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

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

The FY12 foundation funding was \$36.9 million, a decrease of \$242,000 or 0.6% from FY11.

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

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

The FY15 foundation funding was \$38.0 million, an increase of \$340,000 or 0.9% over FY14.

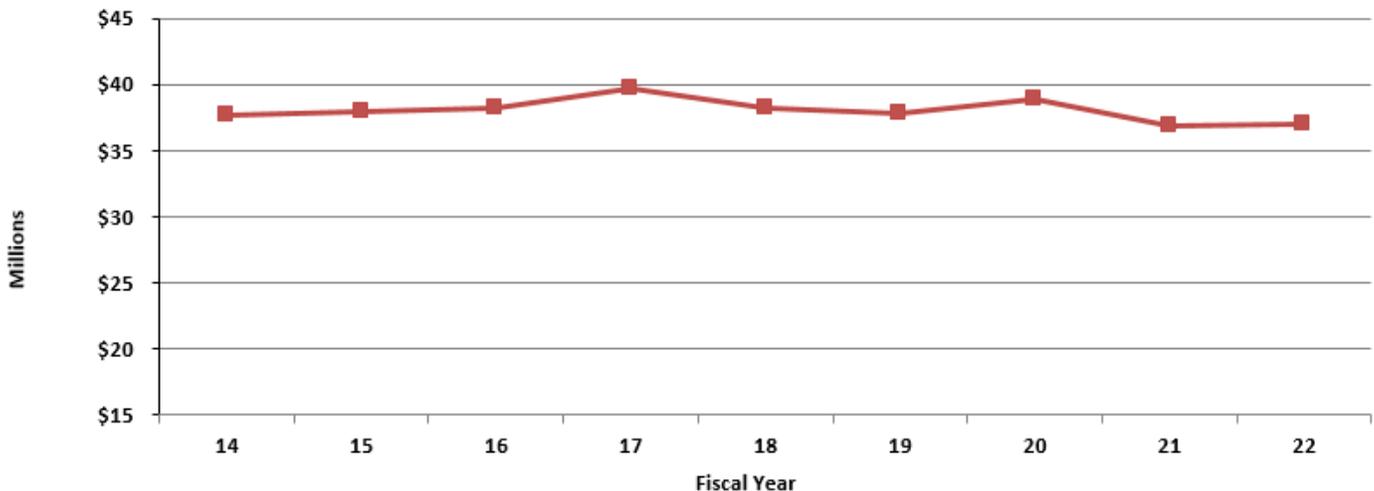
The FY16 foundation funding was \$38.3 million, an increase of \$260,000 or 0.7% over FY15.

The FY17 foundation funding was \$39.7 million, an increase of \$1.4 million or 3.6% over FY16.

The FY18 foundation funding was \$38.2 million, a decrease of \$1.5 million or 3.7% over FY17.

The FY19 foundation funding was \$37.8 million, a decrease of \$400,000 or 1.0% over FY18.

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



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

MAJOR REVENUES

SCHOOL PERS/TRS FUNDING

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

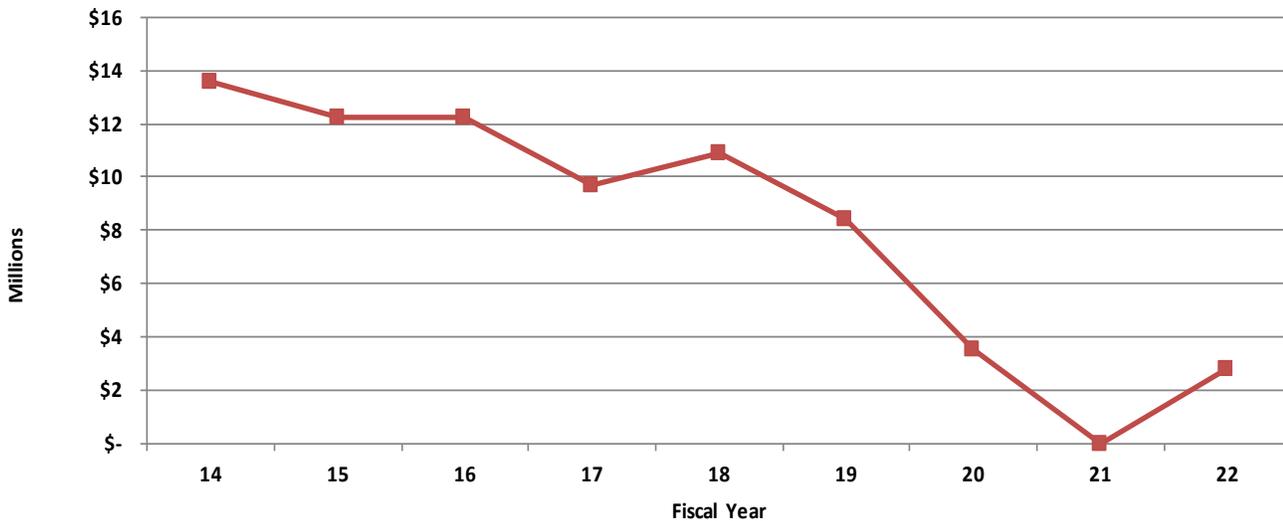
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Actual	\$ 4.8M
FY18 Actual	\$ 4.7M
FY19 Actual	\$ 5.4M
FY20 Projected	\$ 5.4M
FY21 Adopted	\$ 5.4M
FY22 Approved	\$ 5.4M

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY14-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of the State's reduction in School Construction Debt Reimbursement to communities and also certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. Then, beginning in FY20, the State again cut SBDR payments to the City, resulting in a large decrease in funding. The State did will not provide any SBDR support in FY21, but the budget anticipates that the reimbursement amount will return to FY20 levels in FY22. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction bond issues are anticipated before FY21.



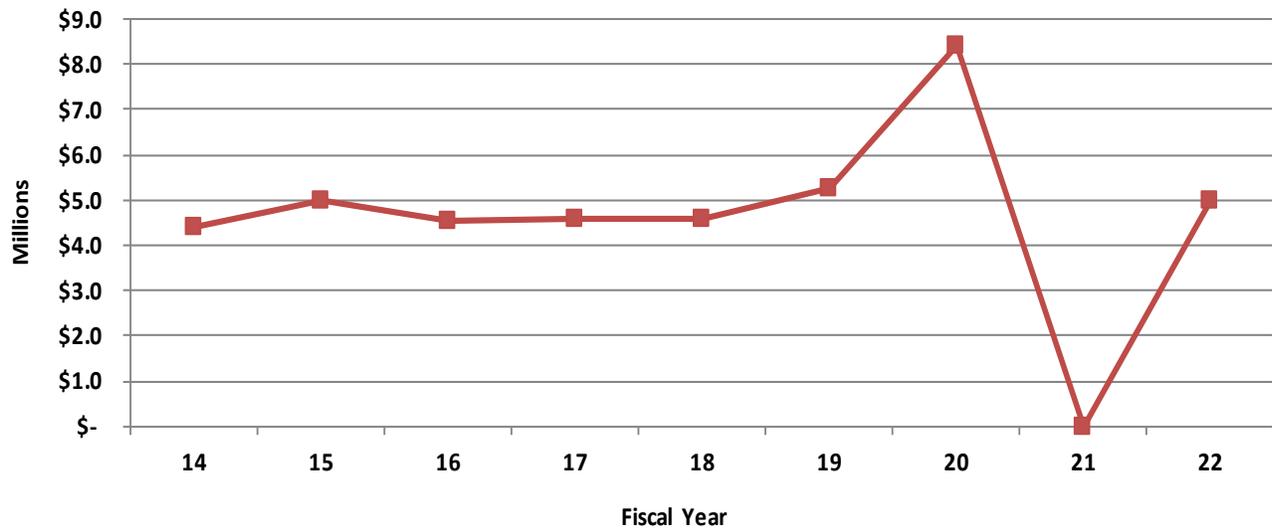
FY14-19 are based on actual revenue collected
 FY20-22 are based on budget projections

MAJOR REVENUES

STATE MARINE PASSENGER FEE (CPV)

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

CPV Fees for FY19 were \$5.3 million. They are projected to increase in FY20 to \$8.4 million, up \$3.1 million or 59.6% due to a supplemental appropriation in response to the COVID-19 pandemic. The budget projects that there will be no CPV revenue in FY21 due to the COVID-19 pandemic and absence of a 2020 cruise ship season, resulting in a decrease of \$8.4 million (100%) from FY20. In FY22, the revenues are projected to rebound to \$5.0 million as the 2021 cruise ship season returns.



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

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources for general government in FY19 were \$3.3 million. In FY20 and FY21, this amount is projected to increase significantly to \$10.3 million and \$14.3 million, respectively. This increase is a result of the distribution of federal CARES Act funding due to the COVID-19 pandemic. In FY22, federal sources for general government are projected to normalize, returning to \$3.1 million as CARES Act funding expires.

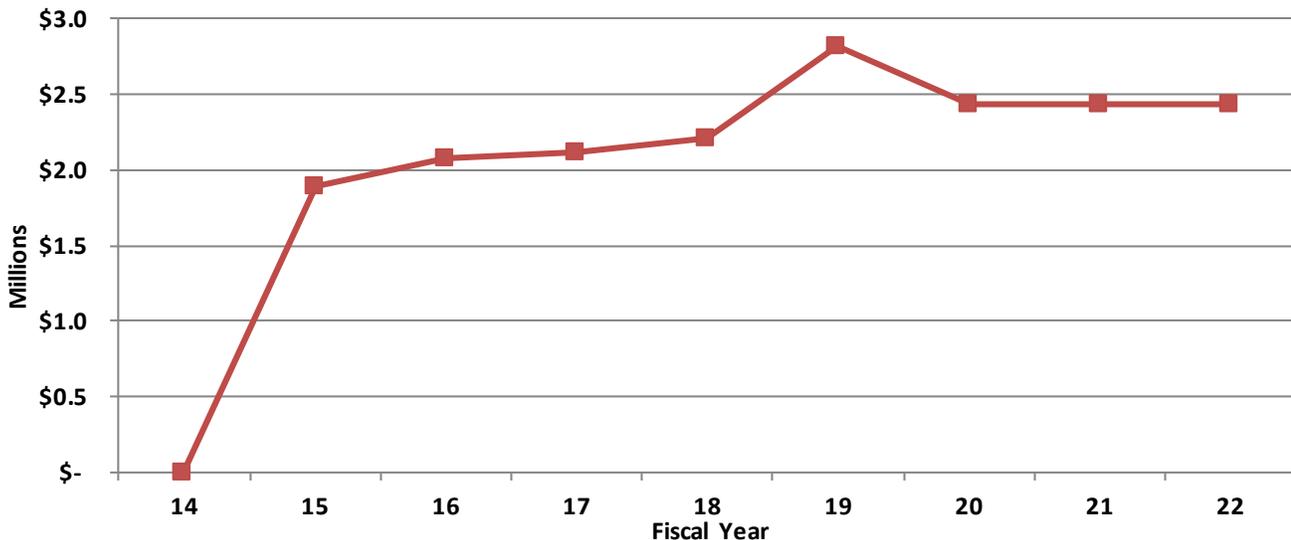
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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

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

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

PILT revenues increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No Federal PILT revenue was received for FY14 as the program was not reauthorized due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. Revenue for FY19 was \$2.8 million. The FY20 projection is \$2.4 million, or a decrease of 13.9% from FY19. The projections for FY21 and FY22 are flat to FY20.



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

MAJOR REVENUES

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES)

In response to the COVID-19 health crisis, the Federal Government released the largest economic relief bill in U.S. history, allocating \$2.2 trillion in support to individuals, businesses, and state and local governments affected by the pandemic and economic downturn. Of this amount, the CARES Act established the \$150 billion Coronavirus Relief Fund. The CARES Act was signed into law on March 27, 2020 after President Trump declared the COVID-19 outbreak a national emergency beginning March 1, 2020.

The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that:

- 1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease (COVID-19);
- 2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- 3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

CARES Act funding will only be reflected as a federal revenue source in the FY20 and FY21 budgets. FY20 projects \$6.9 million in CARES Act revenue for eligible expenditures incurred from March 1 to June 30, 2020, and FY21 projects \$11.0 million in revenue for eligible expenditures incurred for July 1 through December 30, 2020.

NOTES

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NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

REVENUE FUNDS

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Sales Tax Division Allocation	\$ 10,700	16,400	17,500	14,000	17,300
Interdepartmental Charges	8,500	8,500	8,500	15,900	15,900
Support to:					
General Fund					
Centennial Hall	645,000	664,000	664,000	450,000	664,700
Mayor & Assembly Grants:					
Downtown Business Association	75,000	75,000	75,000	-	-
Travel Juneau	860,000	885,000	885,000	360,000	885,000
Capital Projects	-	200,000	200,000	-	-
Total Expenditures	1,599,200	1,848,900	1,850,000	839,900	1,582,900
FUNDING SOURCES:					
Hotel Tax Revenue	1,632,100	1,550,000	1,350,000	810,000	1,440,000
Total Funding Sources	1,632,100	1,550,000	1,350,000	810,000	1,440,000
FUND BALANCE:					
Beginning of Period	490,700	523,600	523,600	23,600	(6,300)
Increase (decrease) in Fund Balance	32,900	(298,900)	(500,000)	(29,900)	(142,900)
End of Period Fund Balance	\$ 523,600	224,700	23,600	(6,300)	(149,200)

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 10,700	32,600	34,900	24,800	30,700
Interdepartmental Charges	8,500	9,300	9,300	28,100	28,100
Support to:					
General Fund	458,900	508,000	508,000	508,000	508,000
Roaded Service Area	725,700	668,600	668,600	668,600	668,600
Fire Service Area	107,900	99,400	99,400	99,400	99,400
General Fund	1,292,500	1,276,000	1,276,000	1,276,000	1,276,000
Mayor & Assembly Grants:					
Juneau Community Foundation:					
Mental Health Study	-	45,000	45,000	-	-
Glory Hall	-	150,000	150,000	-	-
Housing First	400,000			-	-
Juneau Economic Development:					
Child Care	-	150,000	150,000	-	-
Development Council	17,500	-	-	-	-
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Manager	75,000	-	-	-	-
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Total Expenditures	3,201,100	3,059,800	3,062,100	2,725,800	2,731,700
FUNDING SOURCES:					
Tobacco Excise Tax	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
Total Funding Sources	2,897,500	2,825,000	2,700,000	2,400,000	2,700,000
FUND BALANCE:					
Beginning of Period	824,100	520,500	520,500	158,400	(167,400)
Increase (decrease) in Fund Balance	(303,600)	(234,800)	(362,100)	(325,800)	(31,700)
End of Period Fund Balance	\$ 520,500	285,700	158,400	(167,400)	(199,100)

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 554,700	525,000	550,100	437,700	540,300
Interdepartmental Charges	383,300	439,400	439,400	22,900	22,900
Senior Sales Tax Rebates	125,500	130,000	109,500	130,000	130,000
Support to:					
Fire Service Area	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Roaded Service Area	11,236,300	13,236,300	13,236,300	13,236,300	13,236,300
General Fund - Areawide	15,334,300	13,122,300	13,122,300	12,984,300	12,984,300
General Governmental	27,911,500	27,699,500	27,699,500	27,561,500	27,561,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Debt Service	1,040,000	-	-	-	-
Areawide Capital Projects	17,670,100	20,812,000	20,812,000	13,700,000	-
Waste Management	400,000	400,000	400,000	400,000	200,000
Liquor Sales Tax to:					
Bartlett Regional Hospital	975,000	175,000	175,000	175,000	175,000
CARES Program	-	800,000	800,000	800,000	800,000
Available for Capital Projects	-	-	-	-	19,200,000
Total Expenditures	49,460,100	51,380,900	51,385,500	43,627,100	49,029,700
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	9,947,900	9,980,000	8,800,000	8,340,000	9,720,000
Temporary 3%, term 07/01/17 - 06/30/22					
General Government 1%	9,947,900	9,980,000	8,800,000	8,340,000	9,720,000
Capital Projects 1%	9,947,500	9,980,000	8,800,000	8,340,000	9,720,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,947,500	9,980,000	8,800,000	8,340,000	9,720,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	3,087,000	-	-	-	-
Term 10/01/18 - 09/30/23	6,860,600	9,980,000	8,800,000	8,340,000	9,720,000
Liquor/Marijuana Sales Tax 3%	1,296,400	1,000,000	1,110,000	930,000	1,140,000
Licenses, Permits, and Fees	15,100	16,500	16,500	16,500	16,500
Loan Repayments	-	-	1,416,100	-	-
Support from:					
Affordable Housing	-	-	-	100,000	-
Total Funding Sources	51,049,900	50,916,500	46,542,600	42,746,500	49,756,500
FUND BALANCE:					
Beginning of Period	8,565,400	10,155,200	10,155,200	5,312,300	4,431,700
Increase (decrease) in Fund Balance	1,589,800	(464,400)	(4,842,900)	(880,600)	726,800
End of Period Fund Balance	\$ 10,155,200	9,690,800	5,312,300	4,431,700	5,158,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	7,600	7,600
Support to:					
General Fund	-	-	-	-	-
Fleet Replacement	-	-	-	-	-
Debt Service	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Capital Projects	8,700,000	4,500,000	4,500,000	-	-
Docks	-	358,500	358,500	-	-
Total Expenditures	10,802,900	6,958,800	6,958,800	2,103,000	2,101,200
FUNDING SOURCES:					
Port Development Fees	3,568,100	3,700,000	2,300,000	1,000,000	3,200,000
State Marine Passenger Fees	5,271,100	5,400,000	8,414,600	-	5,000,000
Total Funding Sources	8,839,200	9,100,000	10,714,600	1,000,000	8,200,000
FUND BALANCE:					
Beginning Available Fund Balance	2,675,600	711,900	711,900	4,467,700	3,364,700
Increase (decrease) in Fund Balance	(1,963,700)	2,141,200	3,755,800	(1,103,000)	6,098,800
End of Period Fund Balance	\$ 711,900	2,853,100	4,467,700	3,364,700	9,463,500

LIBRARY MINOR CONTRIBUTIONS FUND

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	7,500	7,500
Support to:					
General Fund	1,626,700	4,284,800	4,284,800	1,222,900	2,189,100
Roaded Service Area	970,100	983,700	983,700	1,067,700	1,067,700
Fire Service Area	70,000	70,000	70,000	-	-
Downtown Parking	12,800	12,800	12,800	-	-
Dock	457,600	55,000	55,000	448,500	448,500
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Capital Projects	5,384,900	631,100	631,100	-	-
Total Expenditures	8,573,800	6,055,500	6,055,500	2,759,200	3,725,400
FUNDING SOURCES:					
Marine Passenger Fee	5,990,800	6,100,000	3,800,000	1,700,000	5,600,000
Returned Marine Passenger Fee Proceeds (1):					
General Fund	480,900	-	-	-	-
Dock	170,000	-	-	-	-
Capital Projects	1,759,000	-	-	-	-
Total Funding Sources	8,400,700	6,100,000	3,800,000	1,700,000	5,600,000
FUND BALANCE:					
Beginning of Period	767,500	594,400	594,400	(1,661,100)	(2,720,300)
Increase (decrease) in Fund Balanc	(173,100)	44,500	(2,255,500)	(1,059,200)	1,874,600
End of Period Fund Balance	\$ 594,400	638,900	(1,661,100)	(2,720,300)	(845,700)

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Commodities and Services	\$ 45,000	126,000	74,000	137,800	137,800
Grants and Loans	-	-	-	-	525,400
Support to:					
General Fund	-	400,000	400,000	-	-
Sales Tax	-	-	-	100,000	-
Total Expenditures	45,000	526,000	474,000	237,800	663,200
FUNDING SOURCES:					
Loan Repayments	109,800	50,000	11,000	15,000	19,000
Investment and Interest Income	300	100	400	500	700
Support from Sales Tax	400,000	400,000	400,000	400,000	400,000
Total Funding Sources	510,100	450,100	411,400	415,500	419,700
FUND BALANCE:					
Beginning of Period	732,100	1,197,200	1,197,200	1,134,600	1,312,300
Increase/(decrease) in Fund Balance	465,100	(75,900)	(62,600)	177,700	(243,500)
End of Period Available	\$ 1,197,200	1,121,300	1,134,600	1,312,300	1,068,800

CAPITAL PROJECTS

INTRODUCTION

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

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

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

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

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

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

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

CAPITAL PROJECTS

PRIORITIES

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

1. CBJ General Sales Tax Revenues for Capital Projects
2. CBJ Temporary 1% Sales Tax for Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Federal CARES Act Funding*
5. Enterprise Funds
6. Other Funds

FY21 Adopted Capital Project Budget

The table below shows the source of funds for the FY20 and FY21 Adopted capital budgets.

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

FUNDING SOURCES	<u>Adopted FY20 Budget</u>	<u>Adopted FY21 Budget</u>
Sales Tax: General Capital Projects	\$ 1,500.0	\$ 1,500.0
Temporary 1% Sales Tax	7,700.0	4,600.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	11,112.0	7,600.0
Federal CARES Act Funding*	-	300.0
Marine Passenger Fees	631.1	-
State Marine Passenger Fees	4,500.0	-
Downtown Parking	-	50.0
Lands	500.0	50.0
Bartlett Regional Hospital	4,000.0	10,290.0
Docks and Harbors	140.0	-
Wastewater Utility Enterprise Fund	3,225.0	6,215.0
Water Utility Enterprise Fund	4,050.0	3,913.0
Total	<u>\$ 37,358.1</u>	<u>\$ 34,518.0</u>

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

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

**The Capital Improvement Plan was amended prior to adoption to remove the federal CARES Act funding amount. This funding line was included in the FY21 Adopted Budget ordinance, but this funding line is intended to be repealed from the legislation, resulting in a capital projects funding total of \$34,218,000.*

CAPITAL PROJECTS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Capital Expenditures:					
Schools	1,161,700	1,000,000	896,000	2,500,000	1,000,000
Roads and Sidewalks	8,344,600	8,900,000	4,453,800	5,300,000	8,900,000
Fire and Safety	48,200	250,000	32,300	250,000	250,000
Community Development	6,577,700	4,703,500	5,182,300	1,175,000	6,725,000
Parks and Recreation	4,364,100	3,870,000	2,496,200	2,375,000	2,375,000
Juneau International Airport	24,295,900	43,502,900	16,998,100	-	-
Bartlett Regional Hospital	700,200	4,000,000	4,026,900	10,290,000	10,290,000
Areawide Water Utility	2,479,400	9,050,000	3,136,700	4,913,000	2,756,700
Areawide Wastewater Utility	8,922,000	5,825,000	2,104,700	7,715,000	-
Harbors	780,400	215,000	5,294,600	-	-
Docks	4,507,700	5,131,100	10,514,700	-	-
Support to:					
General Governmental Funds	-	147,000	147,000	-	-
Debt Service	52,000	-	-	-	-
Juneau International Airport	2,199,200	-	-	-	-
Marine Passenger Fees	1,759,000	-	-	-	-
Total Expenditures	66,192,100	86,594,500	55,283,300	34,518,000	32,296,700
FUNDING SOURCES:					
Federal Sources	16,517,600	26,514,400	26,514,400	300,000	-
State Sources	1,240,000	4,075,000	4,075,000	-	-
Bond Revenue	-	16,000,000	16,000,000	-	-
Other	997,300	-	-	-	-
Capital Projects Support from:					
General Governmental Funds	-	-	-	-	-
Sales Tax	17,670,100	20,812,000	20,812,000	13,700,000	19,200,000
Hotel Tax	-	200,000	200,000	-	-
Lands	100,000	500,000	500,000	50,000	50,000
Downtown Parking	-	-	-	50,000	-
Marine Passenger Fees	5,384,900	631,100	631,100	-	-
Port Development	8,700,000	4,500,000	4,500,000	-	-
Airport	380,000	800,000	800,000	-	-
Bartlett Regional Hospital	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Harbors	-	140,000	140,000	-	-
Docks	2,235,000	-	-	-	-
Water	1,600,000	4,050,000	4,050,000	3,913,000	2,756,700
Wastewater	3,845,000	3,225,000	3,225,000	6,215,000	-
Waste Management	1,774,600	1,000,000	1,000,000	-	-
Risk Management	1,734,100	-	-	-	-
Special Assessments	476,000	-	-	-	-
Total Funding Sources	64,578,600	86,447,500	86,447,500	34,518,000	32,296,700
Remaining Project Commitment:					
Beginning of Period	76,502,100	74,888,600	74,888,600	106,052,800	106,052,800
Increase (decrease) in Commitment	(1,613,500)	(147,000)	31,164,200	-	-
End of Period Project Commitment	\$ 74,888,600	74,741,600	106,052,800	106,052,800	106,052,800

GENERAL GOVERNMENTAL FUND SUMMARY

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 45,489,100	50,646,000	48,282,000	50,958,900	53,449,600
Commodities and Services	19,228,300	22,934,800	22,215,600	22,228,100	22,762,400
Assembly Grants	5,358,800	8,687,400	8,672,400	3,737,700	4,945,900
Assembly Special Contracts	142,700	155,000	152,000	155,000	155,000
Capital Outlay	114,000	109,800	125,400	226,400	91,800
Contingency	1,500	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds	1,501,100	-	-	-	-
Support to Other Funds	30,074,700	29,578,800	29,578,800	31,077,100	30,581,300
Total Expenditures	101,910,200	112,131,800	109,046,200	108,403,200	112,006,000
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,066,200	1,142,900	900,300	848,400	848,400
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	1,856,000	3,109,900	3,021,600	2,580,000	2,580,000
Total State Support	3,010,000	4,342,800	4,013,300	3,519,800	3,519,800
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
CARES	-	6,902,900	6,902,900	11,021,600	-
Secure Rural Schools/Roads	478,000	550,000	509,000	550,000	550,000
Miscellaneous Grants	5,200	454,900	463,200	295,200	141,000
Total Federal Support	3,307,000	10,707,800	10,305,000	14,296,700	3,120,900
Local Support:					
Property Taxes	44,322,700	45,572,900	45,867,300	46,983,100	46,983,100
Vehicle Registration Tax	-	-	-	760,000	760,000
Charges for Services	3,259,300	3,214,300	2,633,500	3,100,000	3,187,500
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Contracted Services	1,676,700	1,773,500	1,740,900	1,850,800	1,905,500
Investment & Interest Income	2,775,800	2,311,500	2,853,600	2,868,100	2,798,100
Licenses, Permits, Fees	802,600	819,400	728,700	742,800	841,300
Fines and Forfeitures	511,500	248,000	436,300	242,600	258,500
Rentals and Leases	453,000	428,400	404,200	442,000	446,100
Sales	57,100	51,400	44,500	47,800	42,500
Donations	54,900	95,100	57,600	92,400	92,400
Other Revenue	45,400	55,000	68,400	57,700	57,700
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,629,400	4,519,000	4,523,000	4,192,700	4,314,300
Total Local Support	59,947,200	60,442,800	60,682,300	62,704,300	63,011,300
Total Revenues	66,264,200	75,493,400	75,000,600	80,520,800	69,652,000

GENERAL GOVERNMENTAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds:					
Sales Tax	27,911,500	28,499,500	28,499,500	28,361,500	28,361,500
Hotel Tax	1,580,000	1,624,000	1,624,000	810,000	1,549,700
Tobacco Excise Tax	2,663,900	2,499,900	2,499,900	2,154,900	2,154,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	2,666,800	5,338,500	5,338,500	2,290,600	3,256,800
State Marine Passenger Fee	-	-	-	-	-
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	98,000	98,000
Capital Projects	-	147,000	147,000	-	-
Total Support From Other Funds	34,914,200	38,600,300	38,602,600	33,728,900	35,434,100
Total Funding Sources	\$ 101,178,400	114,093,700	113,603,200	114,249,700	105,086,100
FUND BALANCES:					
Beginning of Period Reserved Balance	\$ 16,113,100	16,552,500	16,552,500	16,529,900	16,375,700
Increase (Decrease) in Reserve	439,400	(61,300)	(22,600)	(154,200)	-
End of Period Reserve	\$ 16,552,500	16,491,200	16,529,900	16,375,700	16,375,700
Beginning of Period Available	\$ 9,505,800	8,334,600	8,334,600	12,914,200	18,914,900
Increase (Decrease) in Available	(1,171,200)	2,023,200	4,579,600	6,000,700	(6,919,900)
End of Period Available	\$ 8,334,600	10,357,800	12,914,200	18,914,900	11,995,000

AREAWIDE / GENERAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 20,459,300	23,276,100	22,142,400	23,130,200	24,639,300
Commodities and Services	7,011,200	9,543,500	9,213,200	8,683,400	8,892,000
Assembly Grants	5,358,800	8,687,400	8,672,400	3,737,700	4,945,900
Assembly Special Contracts	142,700	155,000	152,000	155,000	155,000
Contingency	1,500	20,000	20,000	20,000	20,000
Capital Outlay	47,300	109,800	116,900	191,400	91,800
Return Marine Passenger Fee Proceeds (1)	1,501,100	-	-	-	-
Support to Other Funds	30,987,800	29,453,800	29,453,800	30,927,100	30,431,300
Total Expenditures	65,509,700	71,245,600	69,770,700	66,844,800	69,175,300
FUNDING SOURCES:					
State Support:					
State Shared Revenue	9,800	260,000	3,000	403,000	403,000
ASHA in Lieu of Taxes	87,800	90,000	91,400	91,400	91,400
Miscellaneous Grants	710,800	1,754,000	1,710,700	1,281,500	1,281,500
Total State Support	808,400	2,104,000	1,805,100	1,775,900	1,775,900
Federal Support:					
Federal in Lieu of Taxes	2,823,800	2,800,000	2,429,900	2,429,900	2,429,900
CARES	-	1,497,100	1,497,100	2,426,600	-
Miscellaneous Grants	-	214,000	222,300	-	-
Total Federal Support	2,823,800	4,511,100	4,149,300	4,856,500	2,429,900
Local Support:					
Property Taxes	32,654,400	33,222,900	33,514,600	34,336,600	34,336,600
Charges for Services	1,541,200	1,426,700	1,384,800	1,495,700	1,495,700
Investment & Interest Income	2,771,200	2,310,500	2,852,600	2,867,100	2,797,100
Licenses, Permits, Fees	631,300	653,500	610,400	603,100	684,300
Fines and Forfeitures	124,300	75,000	109,800	85,000	85,000
Rentals and Leases	47,900	43,600	26,100	62,500	62,500
Sales	22,600	11,500	17,900	17,500	17,500
Donations	33,800	51,900	18,600	46,000	46,000
Other Revenue	(30,000)	(49,800)	(40,900)	(40,900)	(40,900)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,271,500	4,159,800	4,183,800	4,081,500	4,193,200
Total Local Support	42,592,500	42,429,900	43,202,000	44,078,400	44,201,300
Total Revenues	46,224,700	49,045,000	49,156,400	50,710,800	48,407,100

AREAWIDE / GENERAL FUND SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	15,334,300	13,922,300	13,922,300	13,784,300	13,784,300
Hotel Tax	1,580,000	1,624,000	1,624,000	810,000	1,549,700
Tobacco Excise Tax	1,830,300	1,731,900	1,731,900	1,386,900	1,386,900
Affordable Housing	-	400,000	400,000	-	-
Marine Passenger Fee	1,626,700	4,284,800	4,284,800	1,222,900	2,189,100
State Marine Passenger Fee	-	-	-	-	-
Special Assessment Funds	2,000	1,400	3,700	13,900	13,200
Permanent Fund	90,000	90,000	90,000	98,000	98,000
Capital Projects	-	147,000	147,000	-	-
Total Support From Other Funds	20,463,300	22,201,400	22,203,700	17,316,000	19,021,200
Total Funding Sources	66,688,000	71,246,400	71,360,100	68,026,800	67,428,300
FUND BALANCES:					
Beginning of Period Reserved Balance	15,860,200	16,260,200	16,260,200	16,260,200	16,260,200
Increase (Decrease) in Reserve	400,000	-	-	-	-
End of Period Reserve	16,260,200	16,260,200	16,260,200	16,260,200	16,260,200
Beginning of Period Available	5,204,300	5,982,600	5,982,600	7,572,000	8,754,000
Increase (Decrease) in Available	778,300	800	1,589,400	1,182,000	(1,747,000)
End of Period Available	\$ 5,982,600	5,983,400	7,572,000	8,754,000	7,007,000

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

ROADED SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 21,868,500	24,047,800	22,817,500	24,642,300	25,365,200
Commodities and Services	10,841,400	11,759,600	11,386,000	11,607,700	11,810,200
Capital Outlay	66,700	-	8,500	35,000	-
Support to Other Funds	153,800	125,000	125,000	150,000	150,000
Total Expenditures	32,930,400	35,932,400	34,337,000	36,435,000	37,325,400
FUNDING SOURCES:					
State Support:					
State Shared Revenue	1,056,400	882,900	897,300	445,400	445,400
Miscellaneous Grants	1,145,200	1,345,900	1,310,900	1,281,500	1,281,500
Total State Support	2,201,600	2,228,800	2,208,200	1,726,900	1,726,900
Federal Support:					
Secure Rural Schools/Roads	478,000	550,000	509,000	550,000	550,000
CARES	-	4,222,000	4,222,000	6,835,000	-
Miscellaneous Grants	5,200	179,600	179,600	141,000	141,000
Total Federal Support	483,200	4,951,600	4,910,600	7,526,000	691,000
Local Support:					
Property Taxes	10,097,500	10,972,600	10,972,600	11,234,300	11,234,300
Vehicle Registration Taxes	-	-	-	760,000	760,000
Charges for Services	1,688,900	1,767,400	1,232,900	1,584,100	1,671,600
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Contracted Services	730,900	814,400	781,800	813,000	825,300
Licenses, Permits, Fees	171,300	165,900	118,300	139,700	157,000
Fines and Forfeitures	387,200	173,000	326,500	157,600	173,500
Rentals and Leases	405,100	384,800	378,100	379,500	383,600
Sales	34,500	39,900	26,600	30,300	25,000
Donations	21,100	43,200	39,000	46,400	46,400
Investment & Interest Income	4,600	1,000	1,000	1,000	1,000
Other Revenue	75,400	104,800	109,300	98,600	98,600
Interdepartmental Charges	357,900	359,200	339,200	111,200	121,100
Total Local Support	14,808,900	15,656,200	15,125,300	16,155,700	16,297,400
Total Revenues	17,493,700	22,836,600	22,244,100	25,408,600	18,715,300

ROADED SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds:					
Sales Tax	11,236,300	13,236,300	13,236,300	13,236,300	13,236,300
Tobacco Excise Tax	725,700	668,600	668,600	668,600	668,600
CBJ Marine Passenger Fee	970,100	983,700	983,700	1,067,700	1,067,700
Total Support	12,932,100	14,888,600	14,888,600	14,972,600	14,972,600
Total Funding Sources	30,425,800	37,725,200	37,132,700	40,381,200	33,687,900
FUND BALANCES:					
Beginning of Period Reserved Balance	252,900	292,300	292,300	269,700	115,500
Increase/(decrease) in Reserve	39,400	(61,300)	(22,600)	(154,200)	-
End of Period Reserve	292,300	231,000	269,700	115,500	115,500
Beginning of Period Available	2,901,400	357,400	357,400	3,175,700	7,276,100
Increase/(decrease) in Available	(2,544,000)	1,854,100	2,818,300	4,100,400	(3,637,500)
End of Period Available	\$ 357,400	2,211,500	3,175,700	7,276,100	3,638,600

FIRE SERVICE AREA SUMMARY

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 3,161,300	3,322,100	3,322,100	3,186,400	3,445,100
Commodities and Services	1,375,700	1,631,700	1,616,400	1,937,000	2,060,200
Support to Other Funds	27,500	-	-	-	-
Total Expenditures	4,564,500	4,953,800	4,938,500	5,123,400	5,505,300
FUNDING SOURCES:					
State Support:					
Miscellaneous Grants	-	10,000	-	17,000	17,000
Total State Support	-	10,000	-	17,000	17,000
Federal Support:					
CARES	-	1,183,800	1,183,800	1,760,000	-
Miscellaneous Grants	-	61,300	61,300	154,200	-
Total Federal Support	-	1,245,100	1,245,100	1,914,200	-
Local Support:					
Property Taxes	1,570,800	1,377,400	1,380,100	1,412,200	1,412,200
Charges for Services	29,200	20,200	15,800	20,200	20,200
Contracted Services	945,800	959,100	959,100	1,037,800	1,080,200
Total Local Support	2,545,800	2,356,700	2,355,000	2,470,200	2,512,600
Total Revenues	2,545,800	3,611,800	3,600,100	4,401,400	2,529,600
Support From Other Funds:					
General Fund	1,094,400	-	-	-	-
Sales Tax	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Tobacco Excise Tax	107,900	99,400	99,400	99,400	99,400
Marine Passenger Fee	70,000	70,000	70,000	-	-
Total Support From Other Funds	2,613,200	1,510,300	1,510,300	1,440,300	1,440,300
Total Funding Sources	5,159,000	5,122,100	5,110,400	5,841,700	3,969,900
FUND BALANCES:					
Beginning of Period Available	1,400,100	1,994,600	1,994,600	2,166,500	2,884,800
Increase (Decrease) in Available	594,500	168,300	171,900	718,300	(1,535,400)
End of Period Available	\$ 1,994,600	2,162,900	2,166,500	2,884,800	1,349,400

NOTES

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MAYOR AND ASSEMBLY

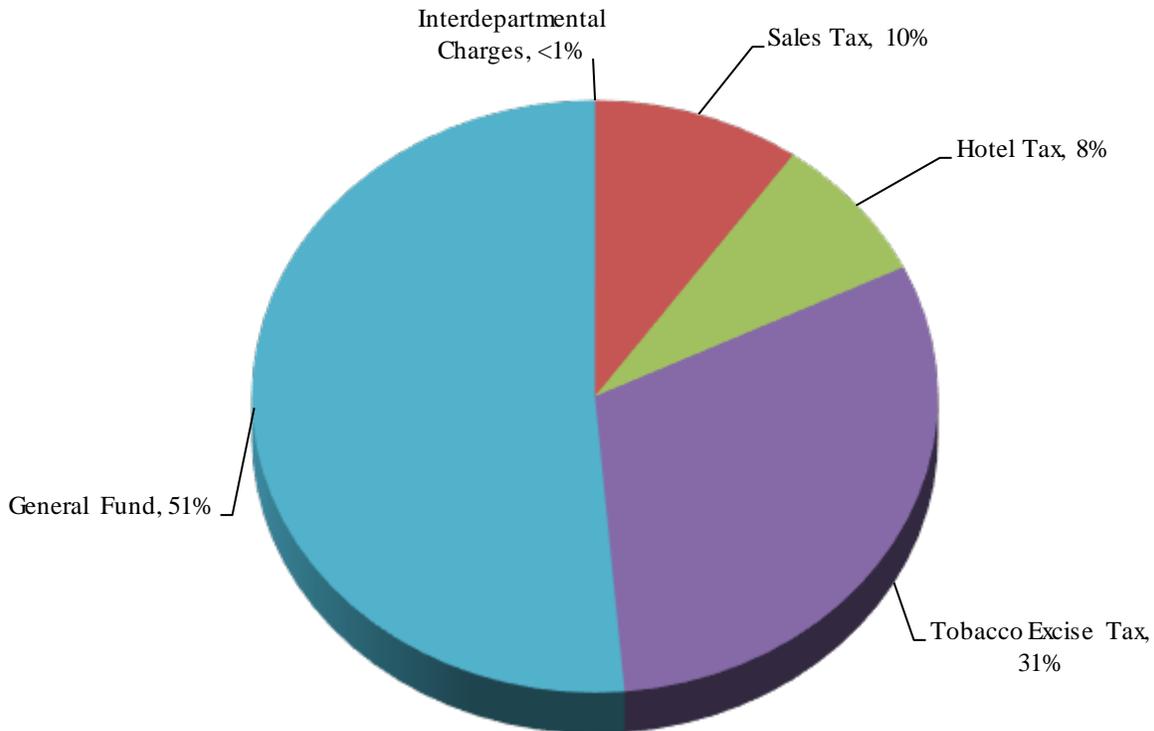
MISSION STATEMENT

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.

FY21 ADOPTED BUDGET

\$4,500,200

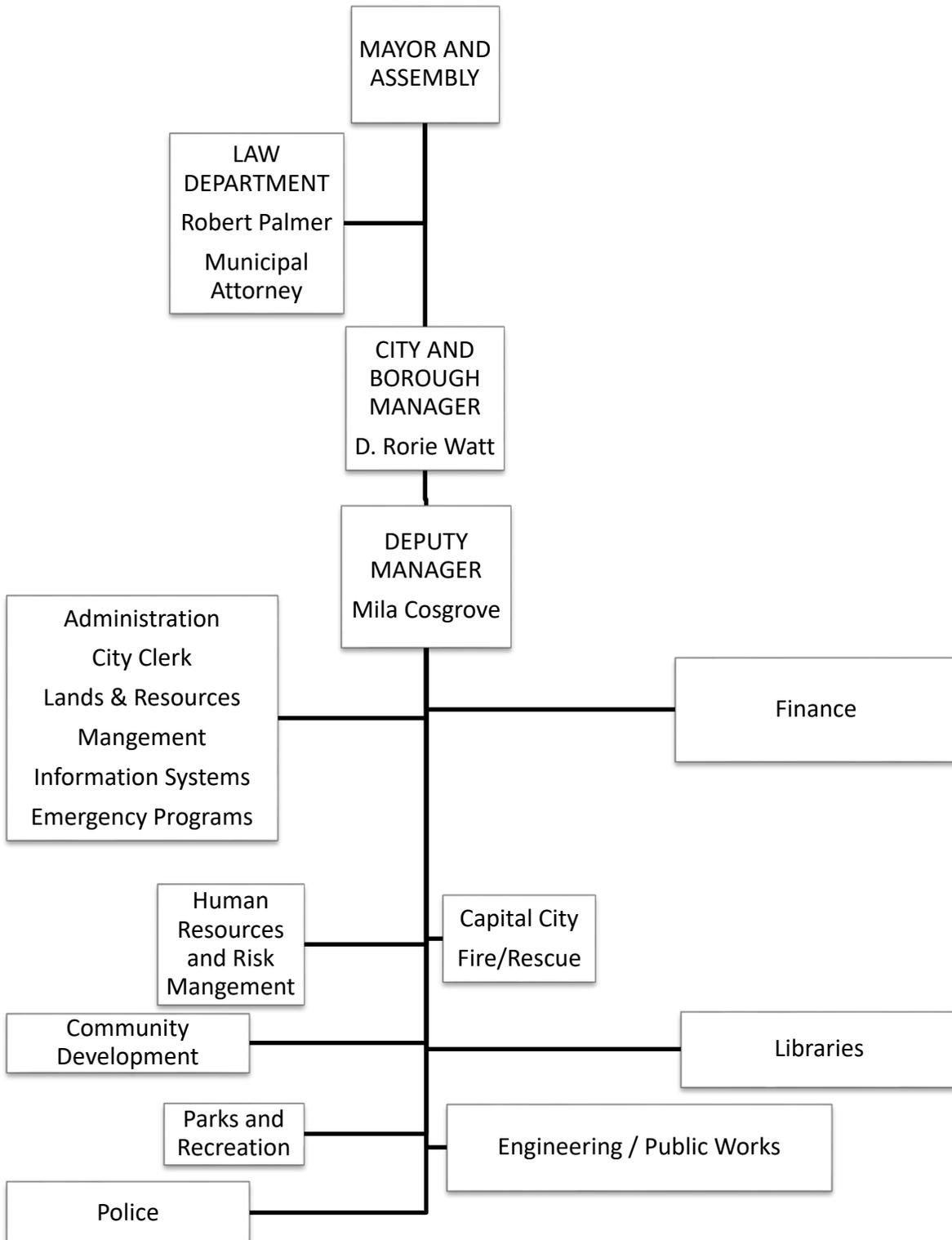
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 192,800	262,200	247,800	254,200	287,800
Commodities and Services	456,100	514,400	513,500	508,300	509,600
Better Capital City	455,000	555,000	555,000	555,000	555,000
Other-Grants & Community Projects	4,903,800	8,432,400	8,417,400	3,182,700	4,390,900
Total Expenditures	6,007,700	9,764,000	9,733,700	4,500,200	5,743,300
FUNDING SOURCES:					
Interdepartmental Charges	73,300	73,300	73,300	700	700
Support from:					
Sales Tax	2,140,500	578,500	578,500	440,500	440,500
Hotel Tax	935,000	960,000	960,000	360,000	885,000
Tobacco Excise Tax	1,755,300	1,731,900	1,731,900	1,386,900	1,386,900
Marine Passenger Fees	691,400	1,201,500	1,201,500	-	958,200
Affordable Housing	-	400,000	400,000	-	-
General Fund	412,200	4,818,800	4,788,500	2,312,100	2,072,000
Total Funding Sources	\$ 6,007,700	9,764,000	9,733,700	4,500,200	5,743,300
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Mayor and Assembly FY21 Adopted Budget shows a decrease from the FY20 Amended Budget of \$5,263,800 (53.9%) and the FY22 Approved Budget shows an increase over FY21 of \$1,243,100 (27.6%).

The significant budgetary changes include:

FY21 Adopted Budget

- Grants and community projects decreased from the FY20 Amended Budget by \$5,249,700 (62.3%). This was due to the Housing First and Senior Housing grants expiring in FY20. Additionally, there were significant decreases to available funding from hotel taxes and marine passenger fees that has historically provided grant support to private docks and tourism services and promotion. This decrease was caused by the effects of the COVID-19 pandemic on the economy, specifically to the 2020 cruise ship and tourism season.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$33,600 (13.2%) due to longevity merit increases and negotiated wage rate increases.
- Grants and community projects increased over the FY21 Adopted Budget by \$1,208,200 (38%) due to marine passenger fees and hotel tax revenue rebounding from the effects of the COVID-19 pandemic and the absence of a 2020 tourism season.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Operations:					
Personnel Services	\$ 192,800	262,200	247,800	254,200	287,800
Commodities and Services	313,400	359,400	361,500	353,300	354,600
Totals	506,200	621,600	609,300	607,500	642,400
Assembly Grants:					
Arts and Humanities Council	417,500	167,500	167,500	167,500	167,500
Social Service Grants	898,700	853,900	853,900	853,900	853,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	31,300	40,000	40,000	31,300	31,300
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	-	20,000	20,000	-	20,000
Juneau Economic Development Council	400,000	573,000	558,000	325,000	325,000
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	28,500
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AEYC-HEARTS Program	91,600	180,000	180,000	180,000	180,000
Housing First	694,900	1,105,100	1,105,100	-	-
Franklin Dock Enterprises, LLC	99,400	395,000	395,000	-	120,000
Alaska Juneau (AJ) Dock, LLC	129,600	252,800	252,800	-	139,600
Travel Juneau (JCVB)	1,233,100	1,358,700	1,358,700	625,000	1,396,600
Juneau Community Foundation	-	195,000	195,000	-	-
UAS Teacher Excellence	250,000	138,000	138,000	-	-
Better Capital City	455,000	555,000	555,000	555,000	555,000
Tourism Best Management Practices (TBMP)	20,000	15,000	15,000	-	20,000
Downtown Business Association	133,700	140,000	140,000	75,000	142,000
Whalesense	-	-	-	-	100,000
Southeast Conference - Future of AMHS	-	20,000	20,000	-	-
Glory Hall Work Incentives	9,000	-	-	-	-
KinderReady - Outside the Cap	-	300,000	300,000	-	-
Juneau Commission on Aging	10,000	23,800	23,800	10,000	10,000
AWARE	-	22,600	22,600	-	-
Heat Smart	-	147,000	147,000	30,000	-
Senior Housing	-	2,000,000	2,000,000	-	-
Childcare	-	-	-	400,000	400,000
Totals	5,358,800	8,987,400	8,972,400	3,737,700	4,945,900
Special Contracts:					
Lobbyist	137,200	140,000	140,000	140,000	140,000
Hearing Officers	5,500	15,000	12,000	15,000	15,000
Totals	142,700	155,000	152,000	155,000	155,000
Total Expenditures	\$ 6,007,700	9,764,000	9,733,700	4,500,200	5,743,300

CITY MANAGER

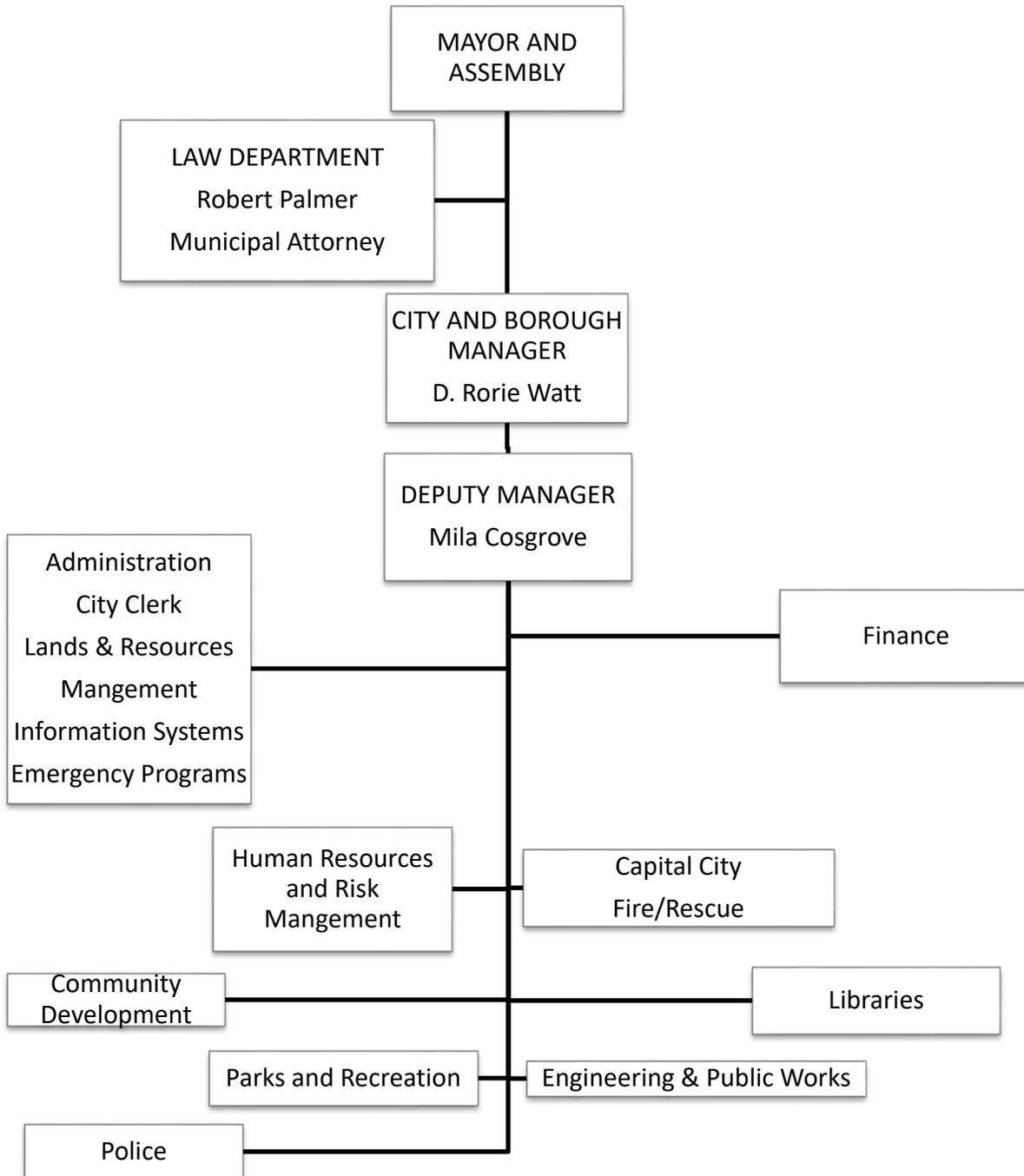
MISSION STATEMENT

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

FY21 ADOPTED BUDGET

\$ 2,935,900

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,517,100	\$ 1,700,300	\$ 1,532,000	\$ 1,604,700	\$ 1,635,300
Commodities and Services	653,300	1,920,800	1,884,500	1,301,200	1,310,800
Voter Information	-	10,000	7,200	10,000	10,000
Contingency	1,500	20,000	20,000	20,000	20,000
Capital Outlay	20,500	-	-	-	-
Total Expenditures	2,192,400	3,651,100	3,443,700	2,935,900	2,976,100
FUNDING SOURCES:					
Interdepartmental Charges	216,200	221,200	216,200	378,700	378,700
Charges for services	700	300	500	500	500
State Grant	449,800	1,463,200	1,471,700	991,500	991,500
Support from:					
Marine Passenger Fees	25,000	52,000	52,000	64,100	72,100
Sales Tax	250,000	-	-	-	-
General Fund	1,250,700	1,914,400	1,703,300	1,501,100	1,533,300
Total Funding Sources	\$ 2,192,400	3,651,100	3,443,700	2,935,900	2,976,100
STAFFING	10.50	10.50	10.50	10.50	10.50
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHTS

The Manager's Office FY21 Adopted Budget shows a decrease of \$715,200 (19.6%) over the FY20 Amended Budget and the FY22 Approved Budget shows an increase of \$40,200 (1.4%) over the FY21 Adopted Budget.

The significant budgetary changes include:

FY21 Adopted Budget:

- Personnel Services decreased \$95,600 (5.6%) from the FY20 Amended Budget due to Emergency Services more accurately budgeting for salaries pertaining to awarded grants.
- Commodities & Services decreased \$619,600 (32.3%) over the FY20 Amended Budget primarily due to Emergency Services more accurately budgeting for their expenditures pertaining to awarded grants.

FY22 Approved Budget:

- Personnel Services increased \$30,600 (1.9%) over the FY21 Adopted Budget due to scheduled merit increases.
- Commodities and Services increase \$9,600 (0.7%) over the FY21 Adopted Budget primarily due to an increase in travel and training.

CITY CLERK

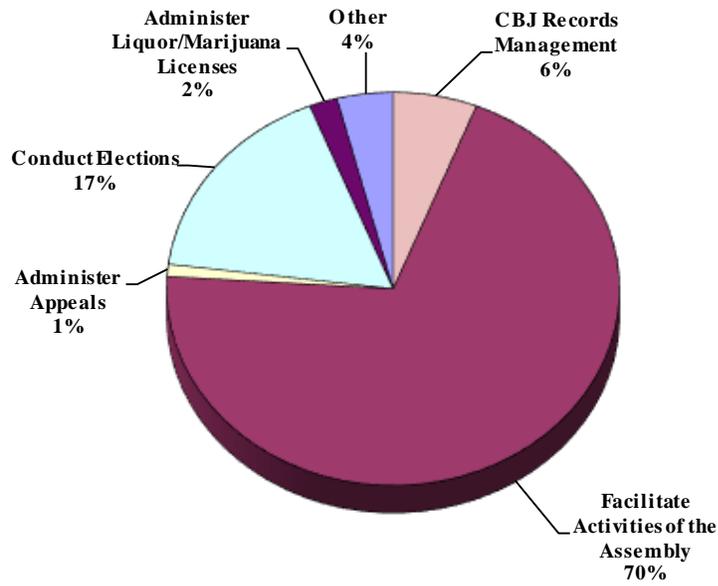
MISSION STATEMENT

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

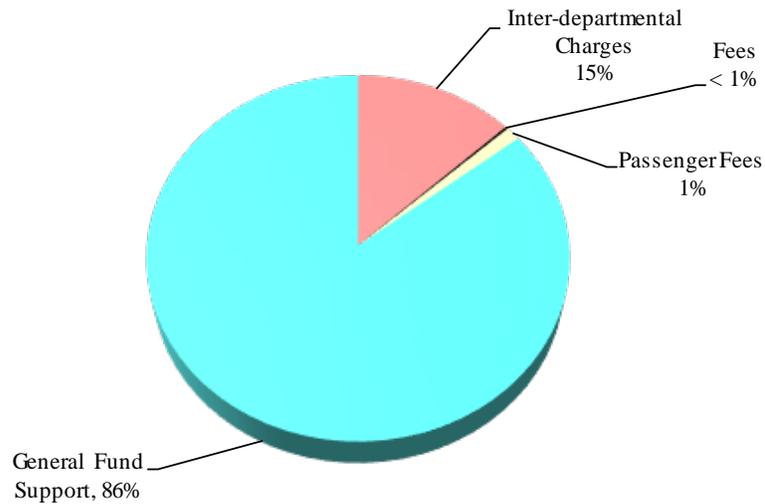
FY21 ADOPTED BUDGET

\$ 494,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

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

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

BUDGET HIGHLIGHTS

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

The significant budgetary changes include:

FY21 Adopted Budget:

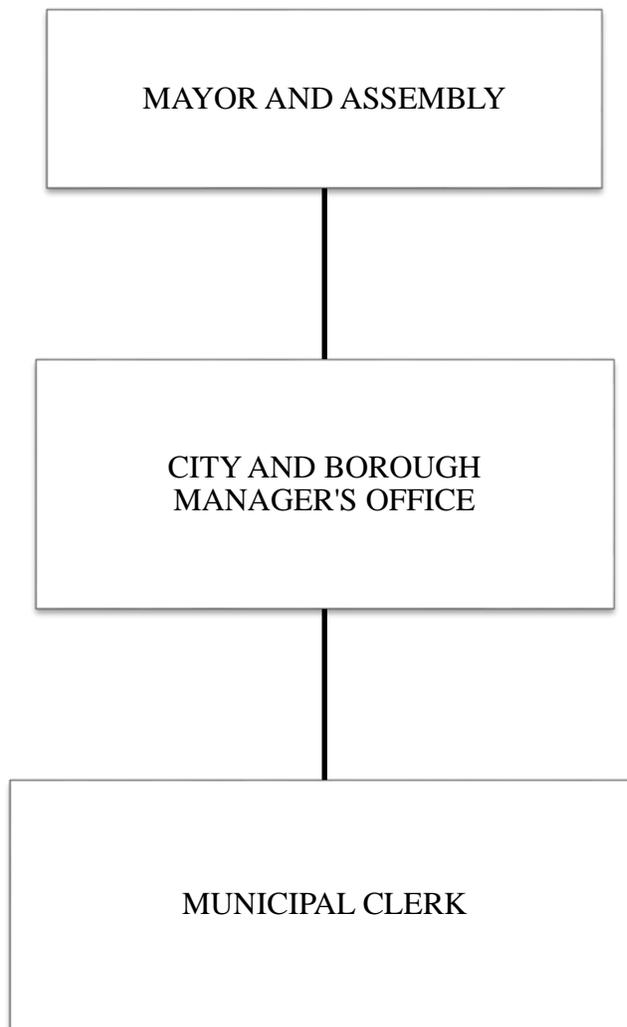
- Personnel services increased \$5,500 (1.8%) over the FY20 Amended Budget due to scheduled wage increases.
- Capital outlay increased \$93,600 (100%) due to the purchase of new election equipment.

FY22 Approved Budget:

- Personnel Services increased \$16,000 (5.1%) over FY21 Adopted Budget due to scheduled wage increases.
- Commodities and services increased \$16,800 (19.0%) due to increased software maintenance costs (\$13,500).
- Capital outlay decreased \$93,600 (100%) due to the one-time purchase of election equipment in FY21.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

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

Election Official

Administers appeals

NOTES

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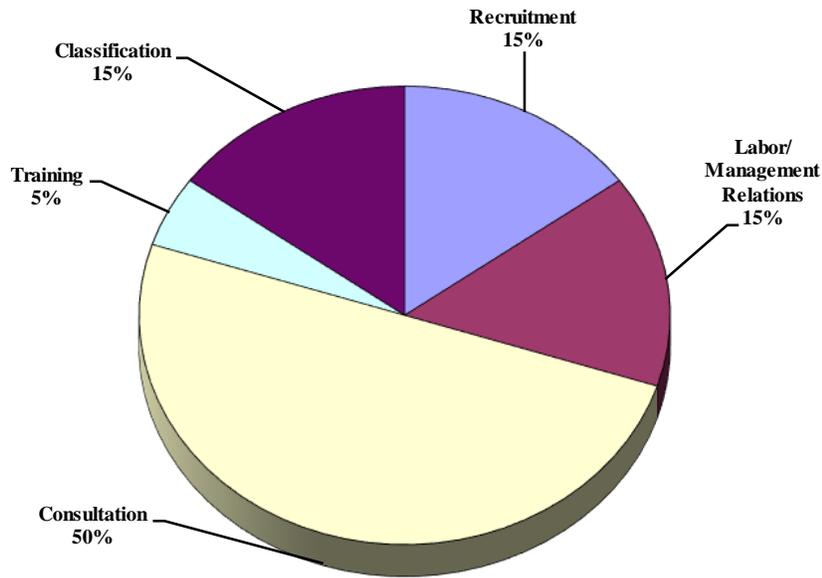
HUMAN RESOURCES

MISSION STATEMENT

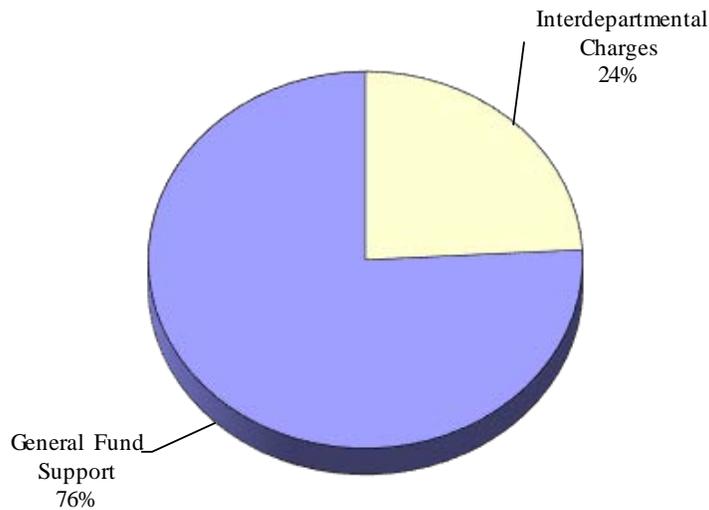
To provide employment/human resource services to the public and CBJ departments.

FY21 ADOPTED BUDGET **\$ 682,100**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 506,900	548,500	534,300	556,000	566,700
Commodities and Services	109,600	135,900	99,300	126,100	137,100
Total Expenditures	616,500	684,400	633,600	682,100	703,800
FUNDING SOURCES:					
Interdepartmental Charges	212,400	216,400	216,400	164,700	164,700
Support from General Fund	404,100	468,000	417,200	517,400	539,100
Total Funding Sources	\$ 616,500	684,400	633,600	682,100	703,800
STAFFING	4.40	4.40	4.40	4.40	4.40
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Human Resource FY21 Adopted Budget shows a decrease of \$2,300 (0.3%) from the FY20 Amended Budget and the FY22 Approved Budget shows an increase of \$21,700 (3.2%) over the FY21 Adopted Budget.

The significant budgetary changes include:

FY21 Adopted Budget:

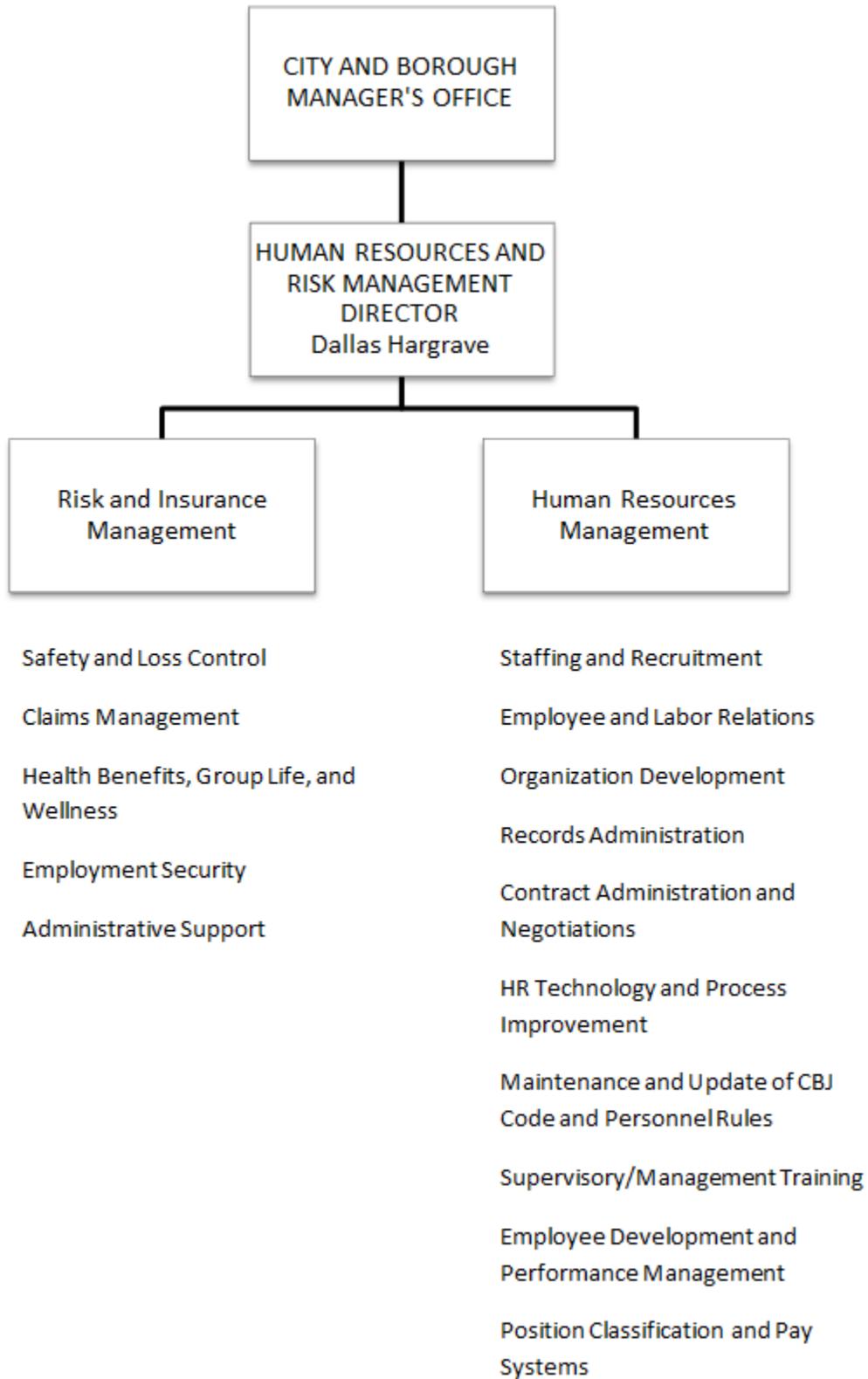
- Personnel services increased \$7,500 (1.4%) due to scheduled wage increases.
- Commodities and services decreased \$9,800 (7.2%) primarily due to the absence of travel and travel-related training during the COVID-19 pandemic.

FY22 Approved Budget:

- Personnel services increased \$10,700 (1.9%) due to scheduled wage increases.
- Commodities and services increased \$11,000 (8.7%) in anticipation of the return of travel and travel-related training.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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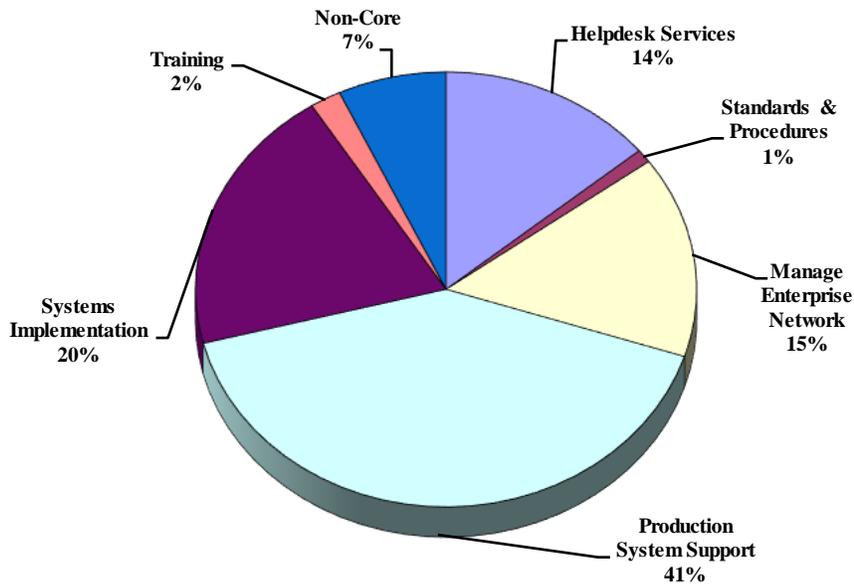
MANAGEMENT INFORMATION SYSTEMS

MISSION STATEMENT

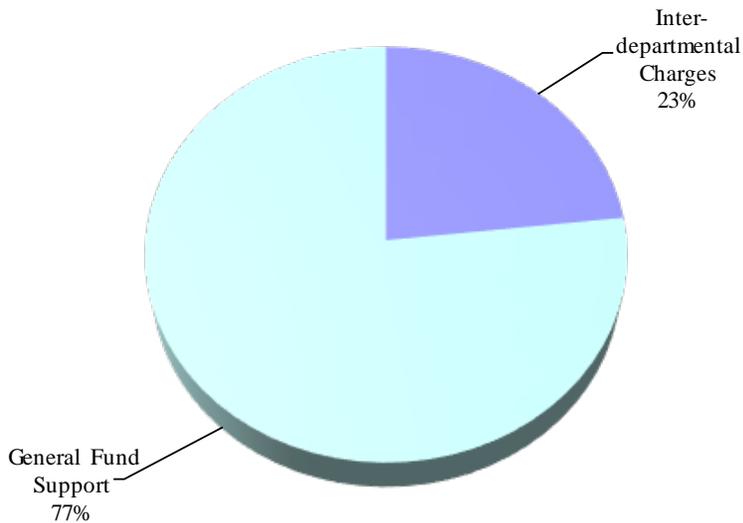
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

FY21 ADOPTED BUDGET **\$ 3,096,000**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

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

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

BUDGET HIGHLIGHT

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

The significant budgetary changes include:

FY21 Adopted Budget:

- Personnel services increased \$34,900 (1.8%) from the FY20 Amended Budget due to scheduled wage increases.
- Commodities and services increased \$41,500 (4.2%) primarily due to software ARC increases.
- Capital outlay decreased \$12,000 (19.0%) primarily due to no anticipated large equipment replacements.

FY22 Approved Budget:

- Personnel services increased \$56,500 (2.7%) due to scheduled wage increases.
- Capital outlay decreased \$6,000 (11.8%) primarily due to no anticipated large equipment replacements.

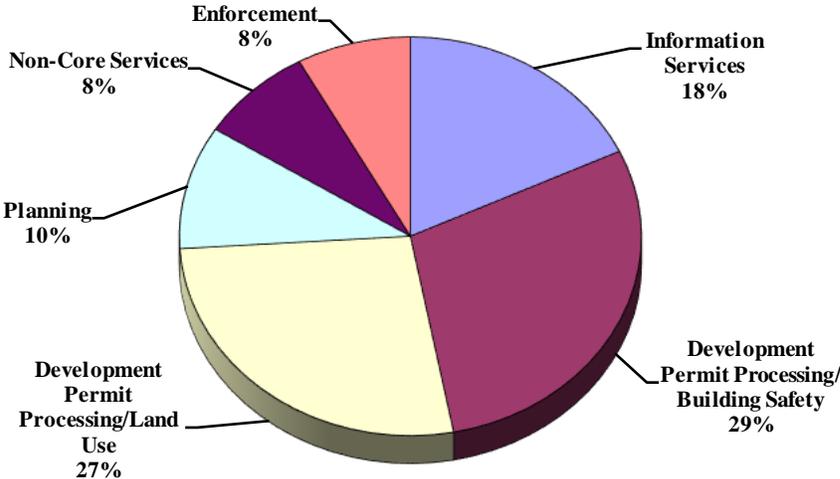
COMMUNITY DEVELOPMENT

MISSION STATEMENT

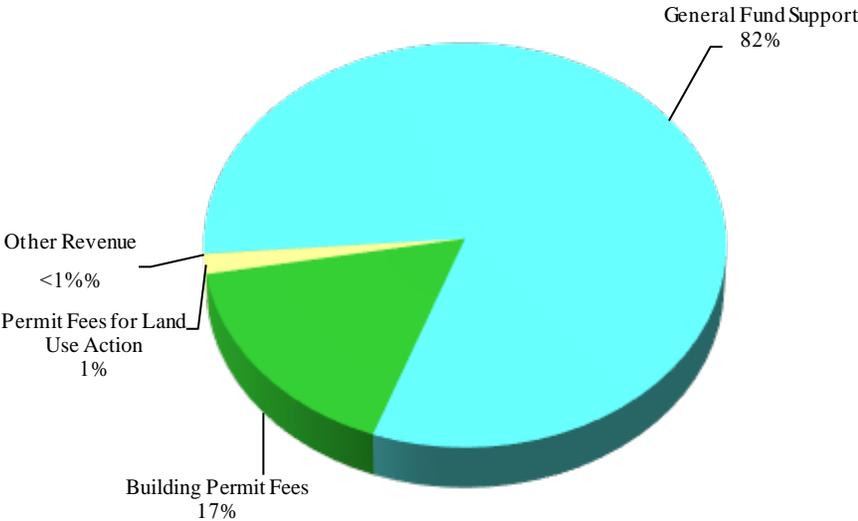
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY21 ADOPTED BUDGET **\$2,884,100**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,412,400	2,685,000	2,625,200	2,505,800	2,857,300
Commodities and Services	463,500	726,400	584,400	378,300	403,400
Capital Outlay	-	-	4,300	-	-
Total Expenditures	2,875,900	3,411,400	3,213,900	2,884,100	3,260,700
FUNDING SOURCES:					
Building Permit Fees	491,500	523,700	496,600	480,000	544,700
Permit Fees for Land Use Action	67,800	52,500	46,200	46,000	62,500
Federal Grants	-	205,000	205,000	-	-
State Grants	26,100	300	-	-	-
Other Revenue	900	1,000	15,400	1,000	1,000
Support from General Fund	2,289,600	2,628,900	2,450,700	2,357,100	2,652,500
Total Funding Sources	\$ 2,875,900	3,411,400	3,213,900	2,884,100	3,260,700
STAFFING	24.00	24.00	24.00	23.00	23.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Community Development FY21 Adopted Budget shows a decrease of \$527,300 (15.5%) from the FY20 Amended Budget. The FY22 Approved Budget shows an increase of \$376,600 (13.1%) over the FY21 Adopted Budget.

The significant budgetary changes include:

FY21 Adopted Budget

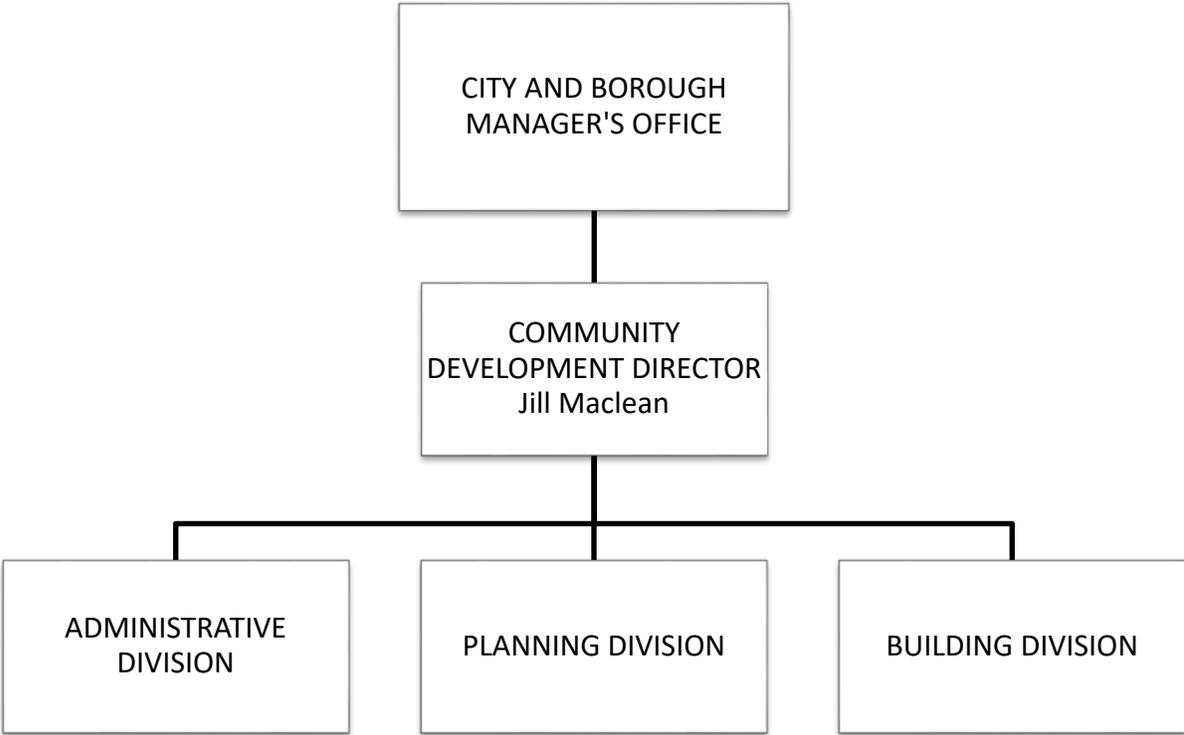
- Personnel services decreased \$179,200 (6.7%) due to the one-year reduction of two position.
- Commodities and services decreased \$348,100 (47.9%) primarily due to the delay of the Comprehensive Plan and the expiration of a grant appropriated in FY20.
- Building permit revenue is projected to decrease \$43,700 (8.3%) due to the economic impacts of COVID-19.

FY22 Approved Budget

- Personnel services are projected to increase \$351,500 (14%) from the FY21 Adopted Budget primarily due to the refunding of the two FY21 reduced positions.
- Commodities and services increase \$25,100 (6.6%) primarily due to increases in travel and training and dues and subscriptions.
- Building permit revenue is anticipated to rebound from FY21 levels by \$64,700 (13.5%) as the economy starts to normalize from the effects of the COVID-19 pandemic.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

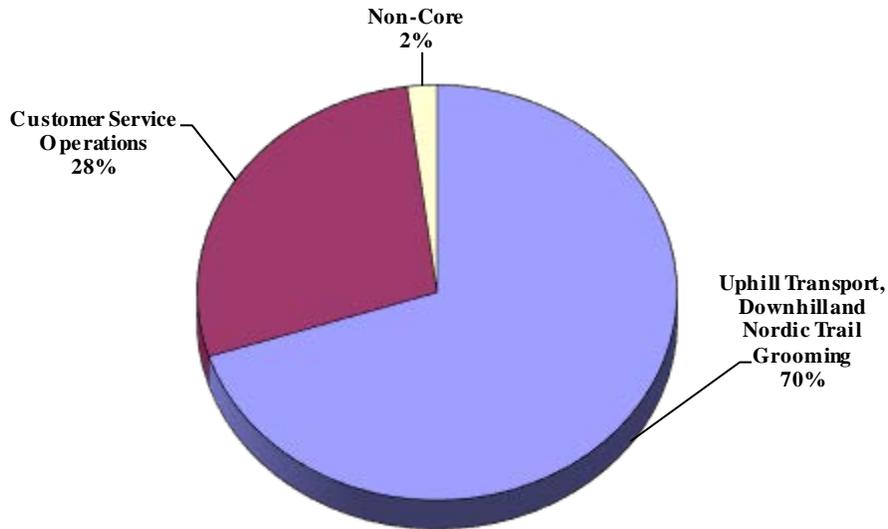
MISSION STATEMENT

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

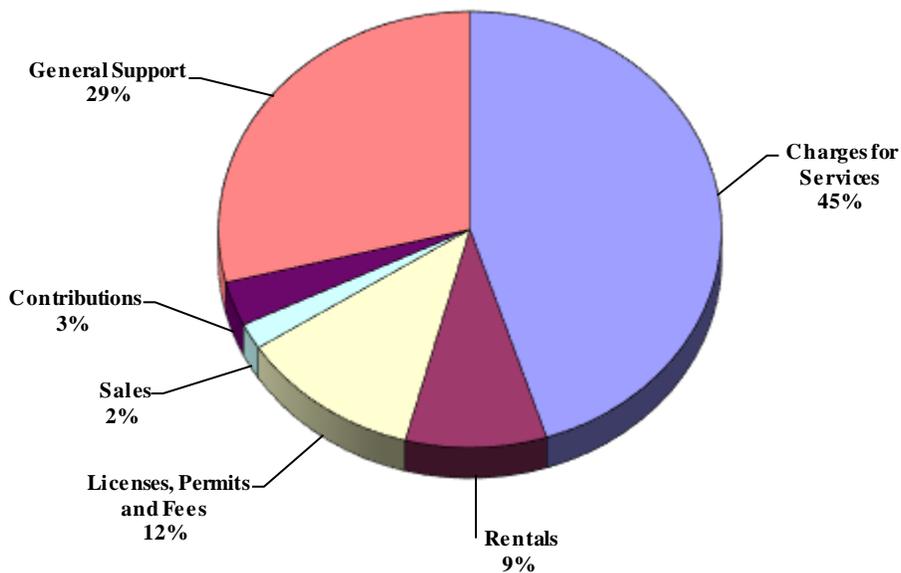
FY21 ADOPTED BUDGET

\$ 3,087,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Adopted Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,413,000	1,659,500	1,302,800	1,759,200	1,759,200
Commodities and Services	1,010,700	1,136,000	1,042,400	1,328,200	1,328,200
Total Expenditures	2,423,700	2,795,500	2,345,200	3,087,400	3,087,400
FUNDING SOURCES:					
Charges for Services	1,055,300	1,410,000	1,106,700	1,364,500	1,364,500
Rentals	174,800	255,000	162,600	275,000	275,000
Licenses, Permits and Fees	203,200	306,900	194,500	355,400	355,400
Sales	26,600	45,000	54,300	58,000	58,000
Contributions	175,100	75,000	100,300	100,000	100,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	50,000	50,000
General Fund	700,000	700,000	700,000	825,000	825,000
Total Funding Sources	\$ 2,360,000	2,816,900	2,343,400	3,027,900	3,027,900
FUND BALANCE:					
Beginning Restricted Fund Balance	102,700	39,000	39,000	37,200	(22,300)
Increase (Decrease) in Fund Balance	(63,700)	21,400	(1,800)	(59,500)	(59,500)
Ending Restricted Fund Balance	\$ 39,000	60,400	37,200	(22,300)	(81,800)
STAFFING	32.08	35.60	35.60	35.60	35.60

BUDGET HIGHLIGHT

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

The significant budgetary changes include:

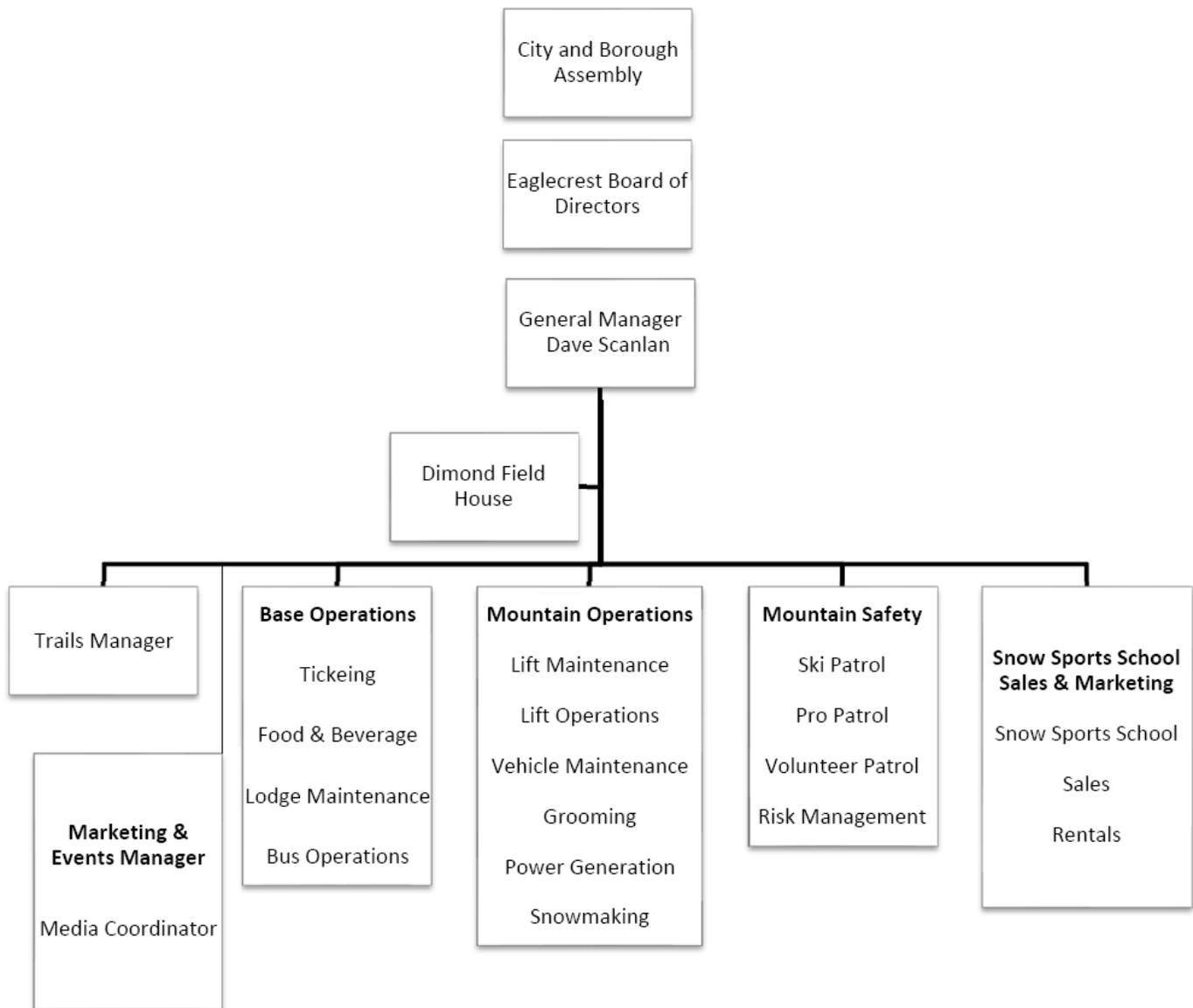
FY21 Adopted Budget:

- Personnel services increased \$99,700 (6.0%) primarily due to an effort to adjust the Eaglecrest pay plan to bring base wages above Alaska Minimum Wage.
- Commodities and services increased \$192,200 (16.9%) primarily due to increases in interdepartmental charges, workers compensation, and insurance fees at the CBJ level and increased costs for road maintenance from the State of Alaska Department of Transportation. In addition, inventory and credit card processing costs have increased.

FY22 Approved Budget – No significant changes

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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EDUCATION

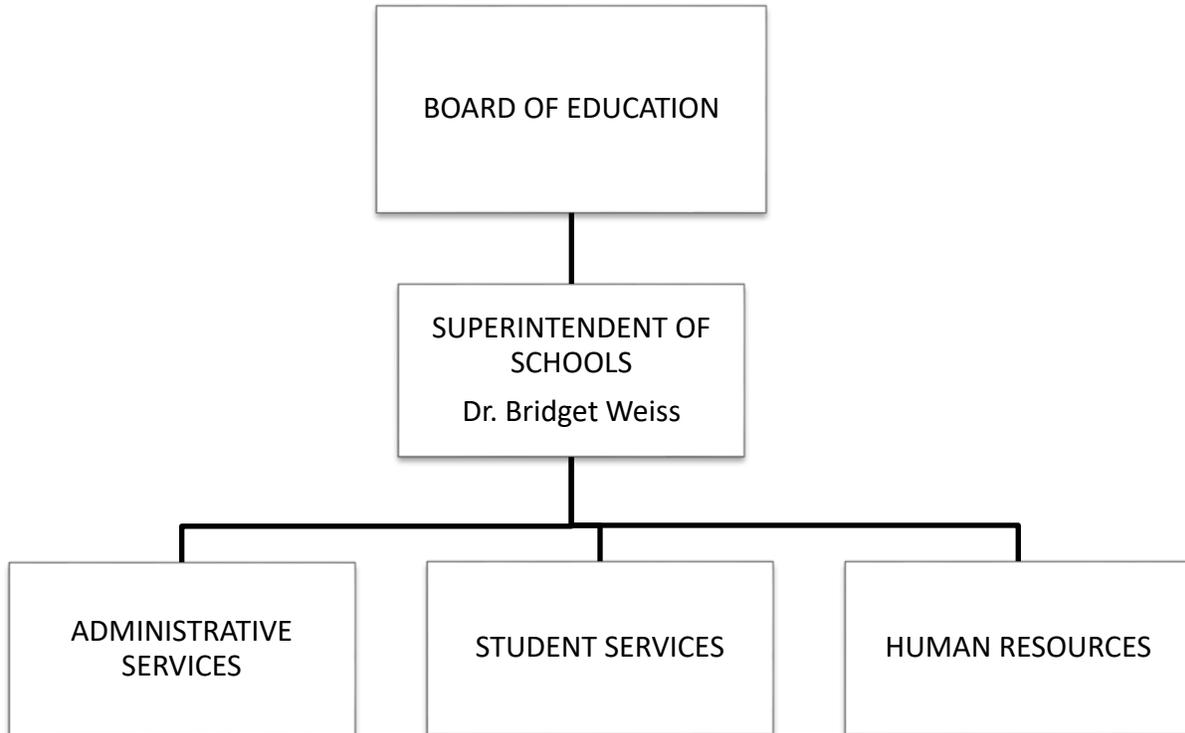
MISSION STATEMENT

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

FY21 ADOPTED BUDGET

\$ 87,716,000

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 63,590,800	65,499,100	63,626,000	63,613,300	64,196,000
Commodities and Services	6,767,700	7,074,800	6,516,600	7,509,100	6,200,000
Capital Outlay	92,600	60,000	60,000	-	-
Education Interfund Transfers	232,800	256,500	256,500	-	-
Totals	70,683,900	72,890,400	70,459,100	71,122,400	70,396,000
Education - Other					
Personnel Services	6,793,300	5,926,000	6,470,000	6,279,600	6,279,600
Student Activity Fundraising	1,931,900	2,100,000	2,100,000	2,100,000	2,100,000
Commodities and Services	7,043,400	8,007,700	8,000,000	8,199,000	8,199,000
Capital Outlay	96,600	15,000	15,000	15,000	15,000
Totals	15,865,200	16,048,700	16,585,000	16,593,600	16,593,600
Total Expenditures	86,549,100	88,939,100	87,044,100	87,716,000	86,989,600
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	37,803,200	38,833,700	38,849,700	36,935,700	37,000,000
State Contribution for PERS/TRS	5,472,100	5,400,000	5,400,000	5,400,000	5,400,000
State	-	16,600	16,600	-	-
Federal	245,700	200,000	200,000	200,000	200,000
Other	1,420,600	526,700	526,700	527,000	527,000
Support From					
General Governmental Funds	26,535,300	26,777,300	26,777,300	26,842,100	26,900,000
Total Operating	71,476,900	71,754,300	71,770,300	69,904,800	70,027,000

EDUCATION

COMPARATIVES, CONTINUED

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
Education - Other					
State	3,667,700	3,534,200	3,500,000	3,500,000	3,500,000
Federal	5,915,400	5,289,000	5,300,000	5,300,000	5,300,000
User Fees	1,991,800	2,415,000	2,400,000	2,500,000	2,500,000
Other	536,900	1,359,000	1,350,000	1,350,000	1,350,000
Student Activity Fundraising	1,871,500	2,100,000	2,100,000	2,100,000	2,100,000
Education Interfund Transfers	232,800	256,500	256,500	-	-
Support From					
General Governmental Funds	1,556,500	1,676,500	1,676,500	2,055,100	2,055,100
Total Other	\$ 15,772,600	16,630,200	16,583,000	16,805,100	16,805,100
Total Funding Sources	87,249,500	88,384,500	88,353,300	86,709,900	86,832,100
FUND BALANCE:					
Beginning of Period Reserved Balanc	814,800	754,400	754,400	754,400	754,400
Increase (Decrease) in Reserve	(60,400)	-	-	-	-
End of Period Reserve	754,400	754,400	754,400	754,400	754,400
Education - Operating					
Beginning of Period	1,610,100	2,403,100	2,403,100	3,714,300	2,496,700
Increase (Decrease) in Fund Balance	793,000	(1,136,100)	1,311,200	(1,217,600)	(369,000)
End of Period Fund Balance	2,403,100	1,267,000	3,714,300	2,496,700	2,127,700
Education - Other					
Beginning of Period	306,700	214,100	214,100	212,100	423,600
Increase (Decrease) in Fund Balance	(92,600)	581,500	(2,000)	211,500	211,500
End of Period Fund Balance	\$ 214,100	795,600	212,100	423,600	635,100
STAFFING	672.68	682.98	682.98	676.73	676.73

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

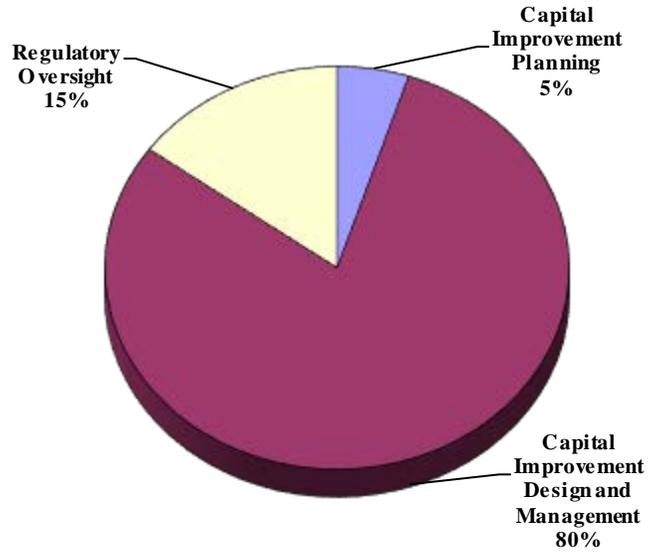
MISSION STATEMENT

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

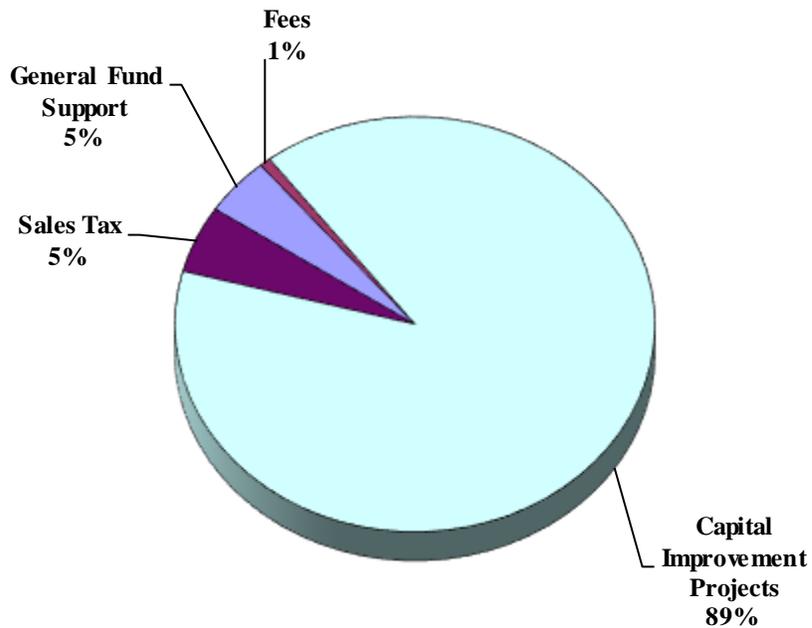
FY21 ADOPTED BUDGET

\$ 2,667,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 700,600	\$ 2,334,200	\$ 2,074,800	\$ 2,330,500	\$ 2,696,900
Commodities & Services	240,300	307,200	286,800	337,000	349,200
Total Expenditures	940,900	2,641,400	2,361,600	2,667,500	3,046,100
FUNDING SOURCES:					
Licenses, Permits and Fees	12,400	20,000	20,000	20,000	20,000
Interdepartamental Charges - General Engineering	3,000	3,000	3,000	-	-
Support From:					
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Capital Improvement Projects	787,000	2,349,500	2,122,300	2,386,700	2,751,000
General Fund	(1,500)	128,900	76,300	120,800	135,100
Total Funding Sources	\$ 940,900	2,641,400	2,361,600	2,667,500	3,046,100
STAFFING	18.45	18.45	18.45	18.60	18.60
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Engineering FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$26,100 (1.0%) and the FY22 Approved Budget shows an increase over FY21 of \$378,600 (14.2%).

The significant budgetary changes include:

FY21 Adopted Budget

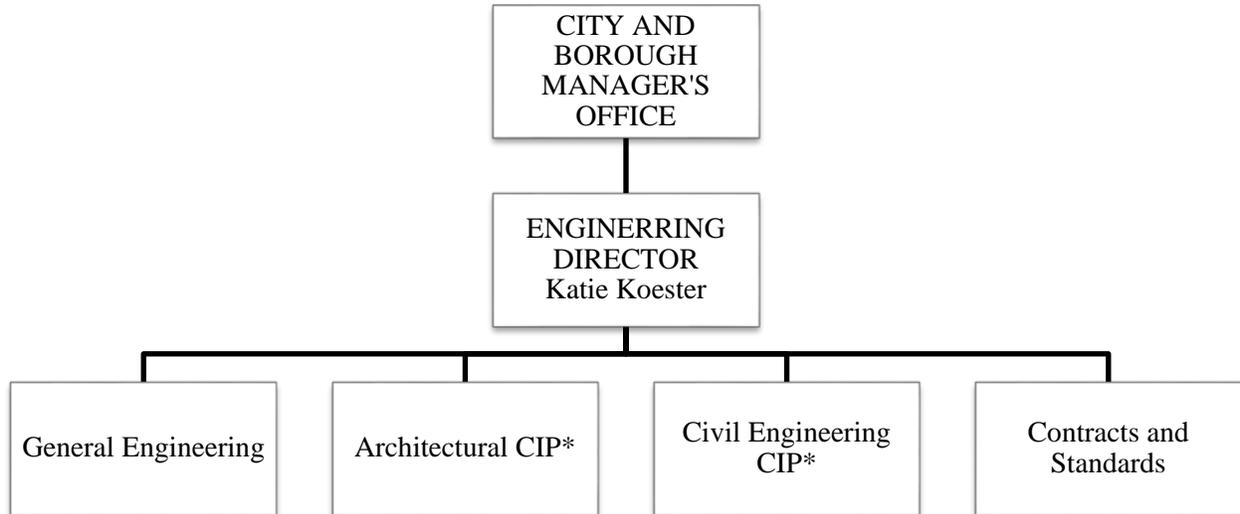
- Personnel services decreased over the FY20 Amended Budget by \$3,700 (.2%) due to the temporary reduction of the Deputy Director and Architect Project Manager positions, offset by scheduled wage increases.
- Commodities and services increased over the FY20 Amended Budget by \$29,800 (9.7%) due primarily to increases in insurance (\$15,200) and rent (\$15,100).

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$366,400 (15.7%) due to the anticipated reinstatement of the Deputy Director and Architect Project Manager positions.

ENGINEERING

FUNCTIONAL ORGANIZATION CHART



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

NOTES

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FINANCE

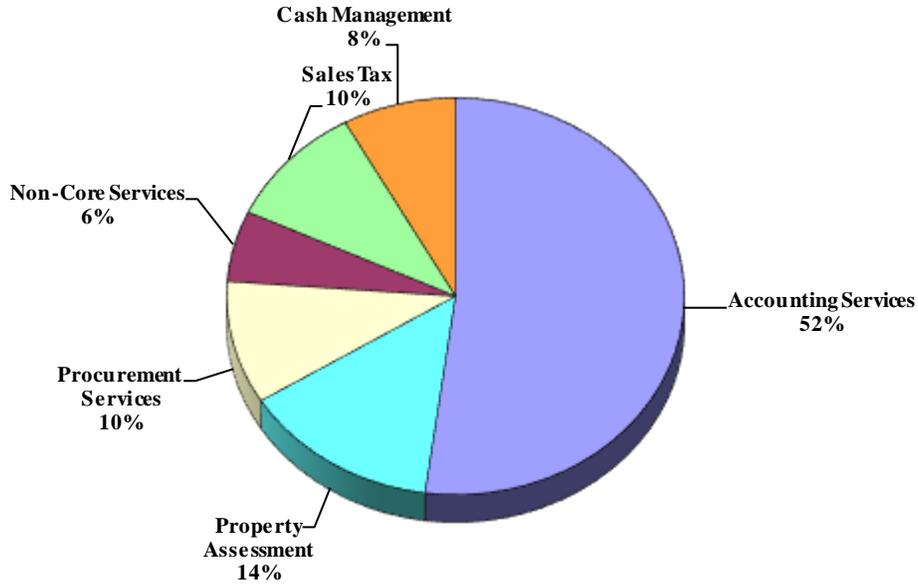
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

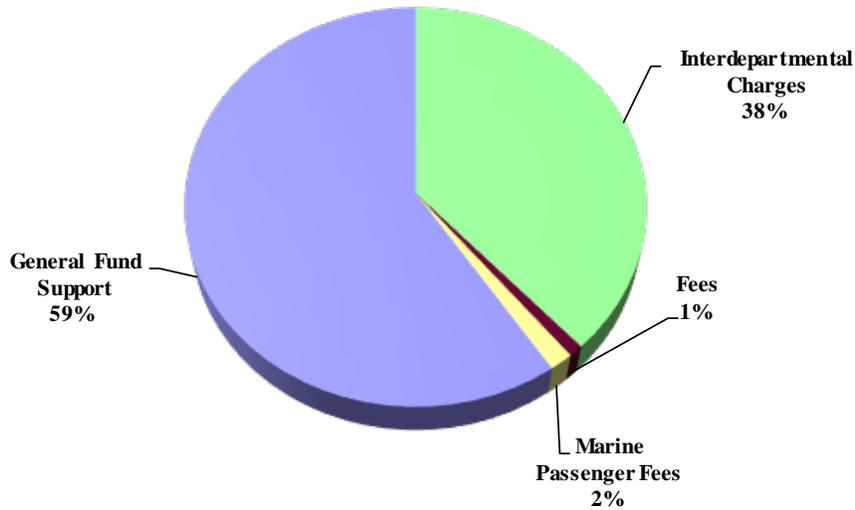
FY21 ADOPTED BUDGET

\$ 5,661,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,826,200	5,000,300	4,899,900	4,868,900	5,230,600
Commodities and Services	704,300	885,900	769,200	787,100	804,700
Capital Outlay	5,200	5,000	5,000	5,000	5,000
Total Expenditures	5,535,700	5,891,200	5,674,100	5,661,000	6,040,300
FUNDING SOURCES:					
Interdepartmental Charges	2,205,700	2,215,100	2,231,400	2,155,600	2,267,300
Fees	59,600	52,000	53,500	53,500	53,500
Support from Marine Passenger Fees	-	50,000	50,000	89,200	89,200
Support from General Fund	3,270,400	3,574,100	3,339,200	3,362,700	3,630,300
Total Funding Sources	\$ 5,535,700	5,891,200	5,674,100	5,661,000	6,040,300
STAFFING	45.50	45.00	45.00	45.00	45.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Finance FY21 Adopted Budget shows a decrease from the FY20 Amended Budget of \$230,200 (3.9%) and the FY22 Approved Budget shows an increase over FY21 of \$379,300 (6.7%).

The significant budgetary changes include:

FY21 Adopted Budget

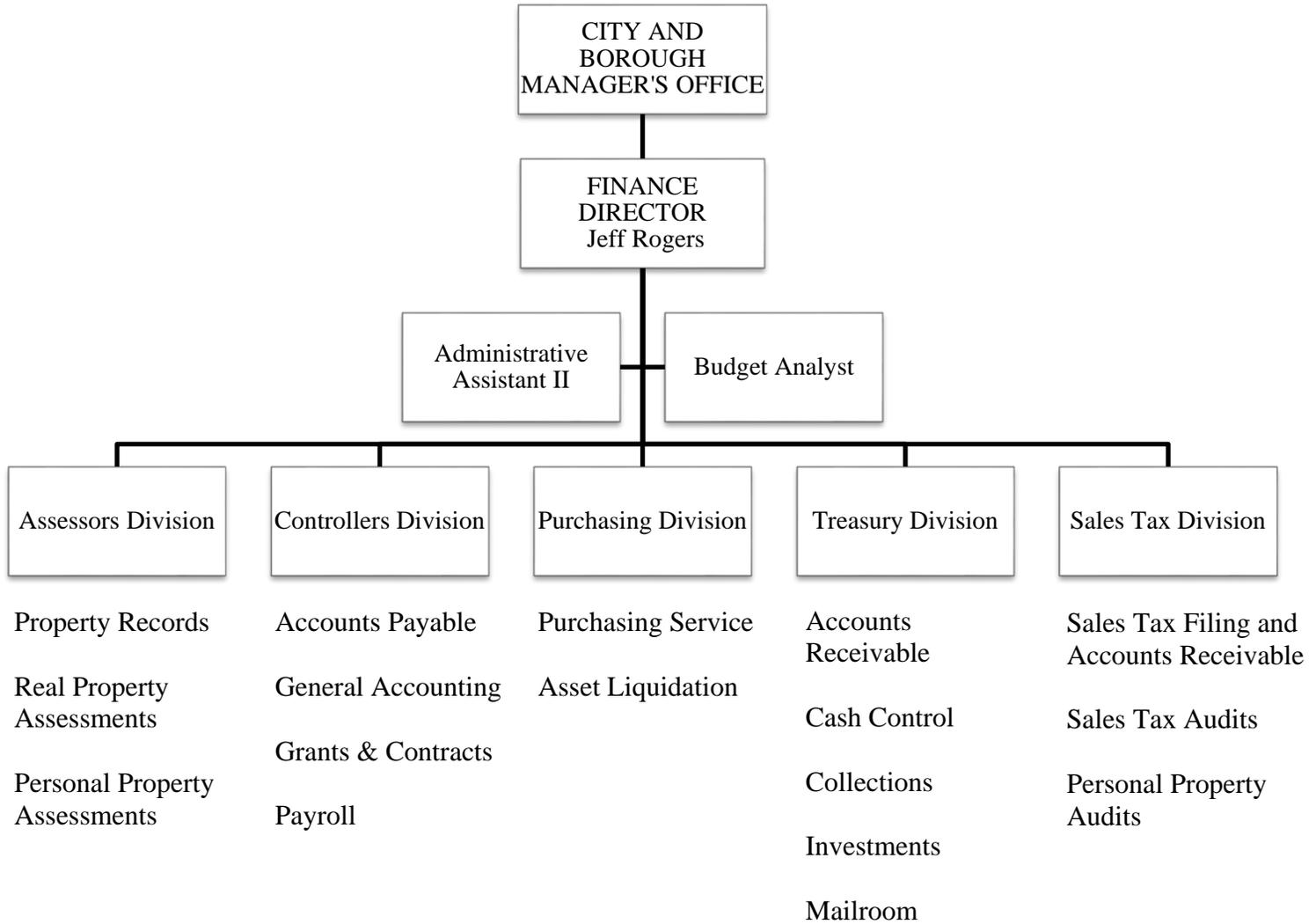
- Personnel services decreased over the FY20 Amended Budget by \$131,400 (2.6%) primarily due to the one-year reduction of a position in the Sales Tax Division and retaining the Assistant Controller position at part-time.
- Commodities and services decreased from the FY20 Amended Budget by \$98,800 (11.2%) primarily due to a change in investment advisor with lower pricing than the predecessor.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$361,700 (7.4%) primarily due to the reinstatement of the Sales Tax Division position that was reduced in FY21, as well as anticipating hiring the Assistant Controller position at full-time. Scheduled wage increases also factor into this increase.
- Commodities and services are anticipated to increase by \$17,600 (2.2%) over FY21 due to an increase in travel and travel-related training after the effects of the COVID-19 pandemic on the economy have stabilized.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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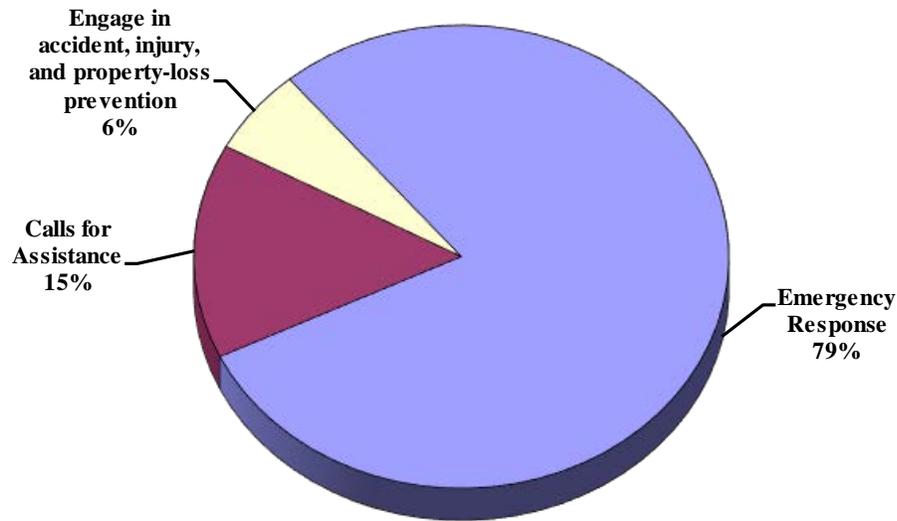
CAPITAL CITY FIRE/RESCUE

MISSION STATEMENT

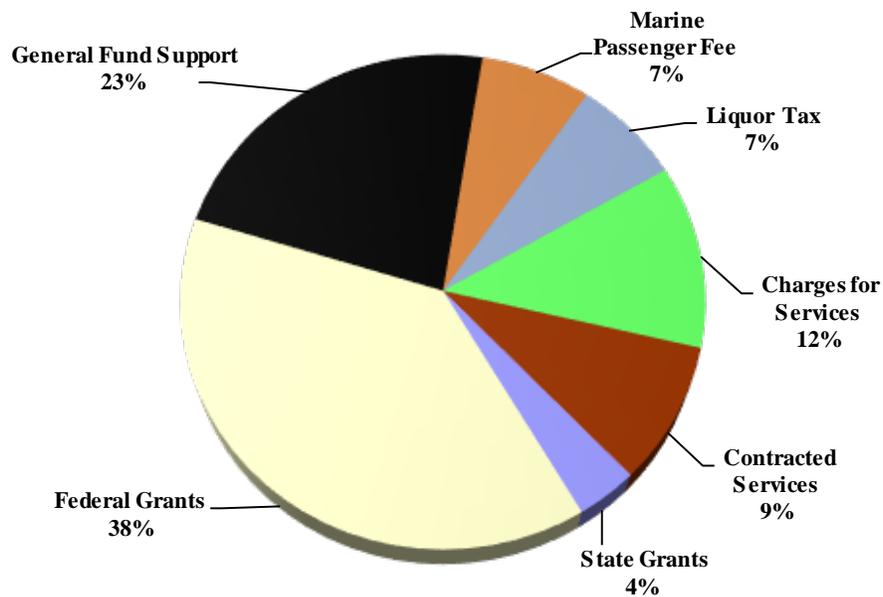
To serve and protect our community from life and property threatening emergencies.

FY21 ADOPTED BUDGET **\$ 11,347,000**

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 6,788,300	7,523,600	7,523,600	7,579,800	8,005,000
Commodities and Services	2,245,600	2,640,700	2,625,400	3,012,700	3,122,900
CARES program:					
Personnel Services	4,100	602,000	541,300	662,500	693,000
Commodities and Services	10,100	198,000	258,700	92,000	92,100
Support to Debt Service	27,500	-	-	-	-
Total Expenditures	9,075,600	10,964,300	10,949,000	11,347,000	11,913,000
FUNDING SOURCES:					
Charges for Services	1,485,500	1,364,600	1,343,100	1,363,400	1,363,400
Contracted Services	945,800	959,100	959,100	1,037,800	1,080,200
State Grants and Reimbursements	-	260,000	-	417,000	417,000
Federal Grants	-	2,742,200	2,742,200	4,340,800	-
Support from:					
General Fund	2,834,200	1,847,400	2,114,500	448,600	3,059,300
Marine Passenger Fee	220,600	271,600	271,600	805,200	805,200
Liquor Tax	-	800,000	800,000	800,000	800,000
Fire Service Area	3,589,500	2,719,400	2,718,500	2,134,200	4,387,900
Total Funding Sources	\$ 9,075,600	10,964,300	10,949,000	11,347,000	11,913,000
STAFFING	54.30	60.30	60.30	60.30	60.30
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$382,700 (3.5%). The FY22 Amended Budget reflects an increase of \$566,000 (5.0%) over the FY21 Adopted.

The significant budgetary changes include:

FY21 Adopted Budget

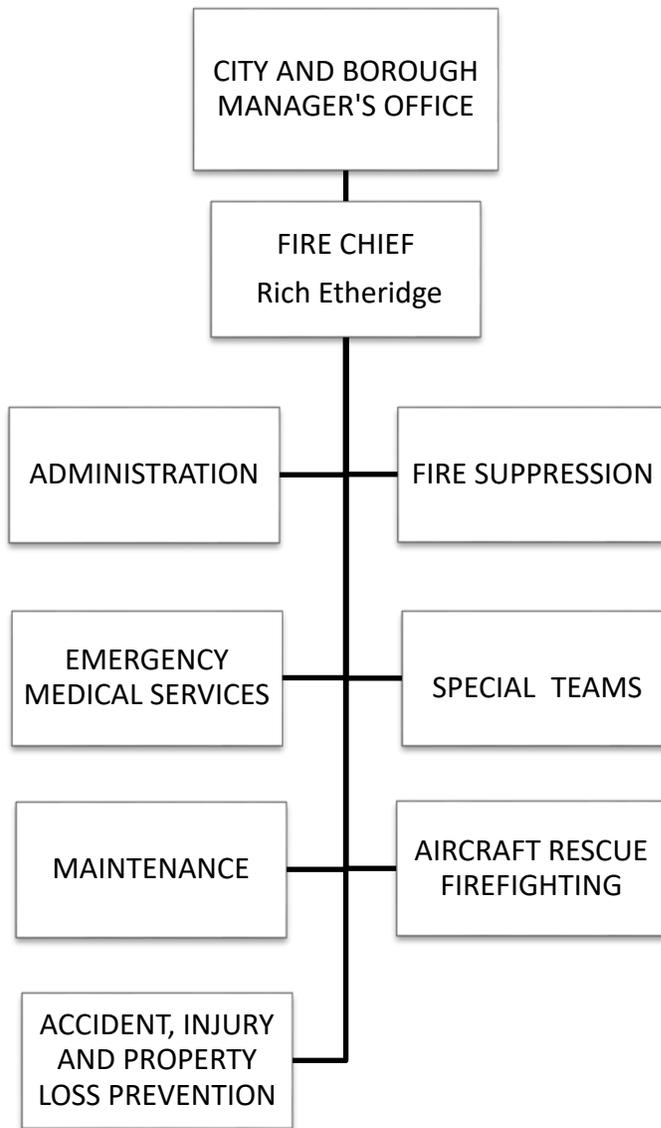
- Personnel services increase \$116,700 (1.4%) over the FY20 Amended Budget due to a one-year reduction to the Deputy Fire Marshall position, offset by regularly scheduled wage increases.
- Commodities and services increased \$266,000 (9.4%) primarily due to increases in minor equipment, fleet replacement contributions, maintenance contracts, and insurance allocations.

FY22 Approved Budget

- Personnel services increased \$455,700 (5.5%) due to the reinstatement of the Deputy Fire Marshall position and regularly scheduled wage increases.
- Commodities and services are projected to increase \$110,200 (3.7%) primarily due to increases in fleet replacement contributions and maintenance contracts.

CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



Administration/Maintenance

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

Emergency Medical Services

Ambulance
Air Medevac
Seasonal Basic Life Support

Special Teams

Haz-Mat
Swift Water Rescue
Rope Rescue
Avalanche

NOTES

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LANDS AND RESOURCES MANAGEMENT

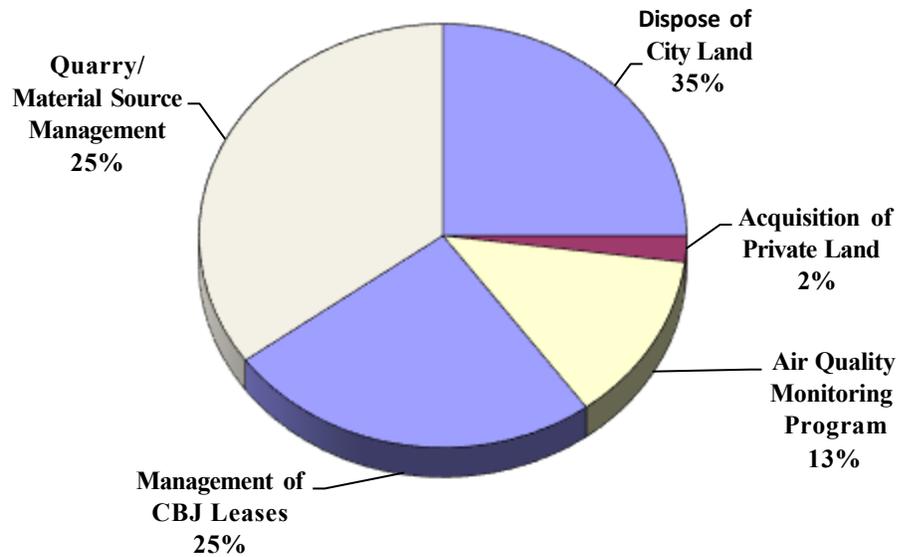
MISSION STATEMENT

To develop and manage City land consistent with public policy.

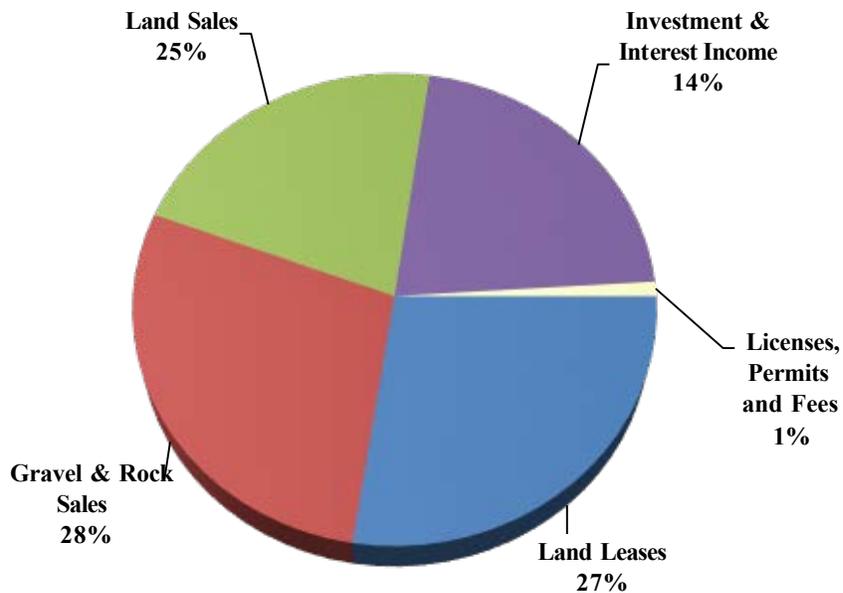
FY21 ADOPTED BUDGET

\$1,130,100

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 436,000	487,600	528,200	324,300	447,400
Commodities and Services	352,100	562,100	536,400	605,800	527,200
Capital Outlay	-	100,000	50,000	150,000	150,000
Support to Capital Projects	100,000	500,000	500,000	50,000	50,000
Total Expenditures	888,100	1,649,700	1,614,600	1,130,100	1,174,600
FUNDING SOURCES:					
Licenses, Permits and Fees	26,000	9,000	11,000	9,000	9,000
Land Sales	232,700	296,100	1,000,000	195,200	231,400
Gravel & Rock Sales	414,900	322,000	355,200	256,800	319,000
Land Leases	249,600	320,600	232,300	248,800	278,200
Investment & Interest Income	91,400	196,200	132,000	197,300	207,400
Total Funding Sources	1,014,600	1,143,900	1,730,500	907,100	1,045,000
FUND BALANCE:					
Beginning of Period	2,705,500	2,832,000	2,832,000	2,947,900	2,724,900
Increase (Decrease) in Fund Balance	126,500	(505,800)	115,900	(223,000)	(129,600)
End of Period Fund Balance	\$ 2,832,000	2,326,200	2,947,900	2,724,900	2,595,300
STAFFING	3.75	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHT

The Lands & Resources Management FY21 Adopted Budget shows a decrease from the FY20 Amended Budget of \$519,600 (31.5%). The FY22 Approved Budget shows an increase of \$44,500 (3.9%) over FY21.

The significant budgetary changes include:

FY21 Adopted Budget

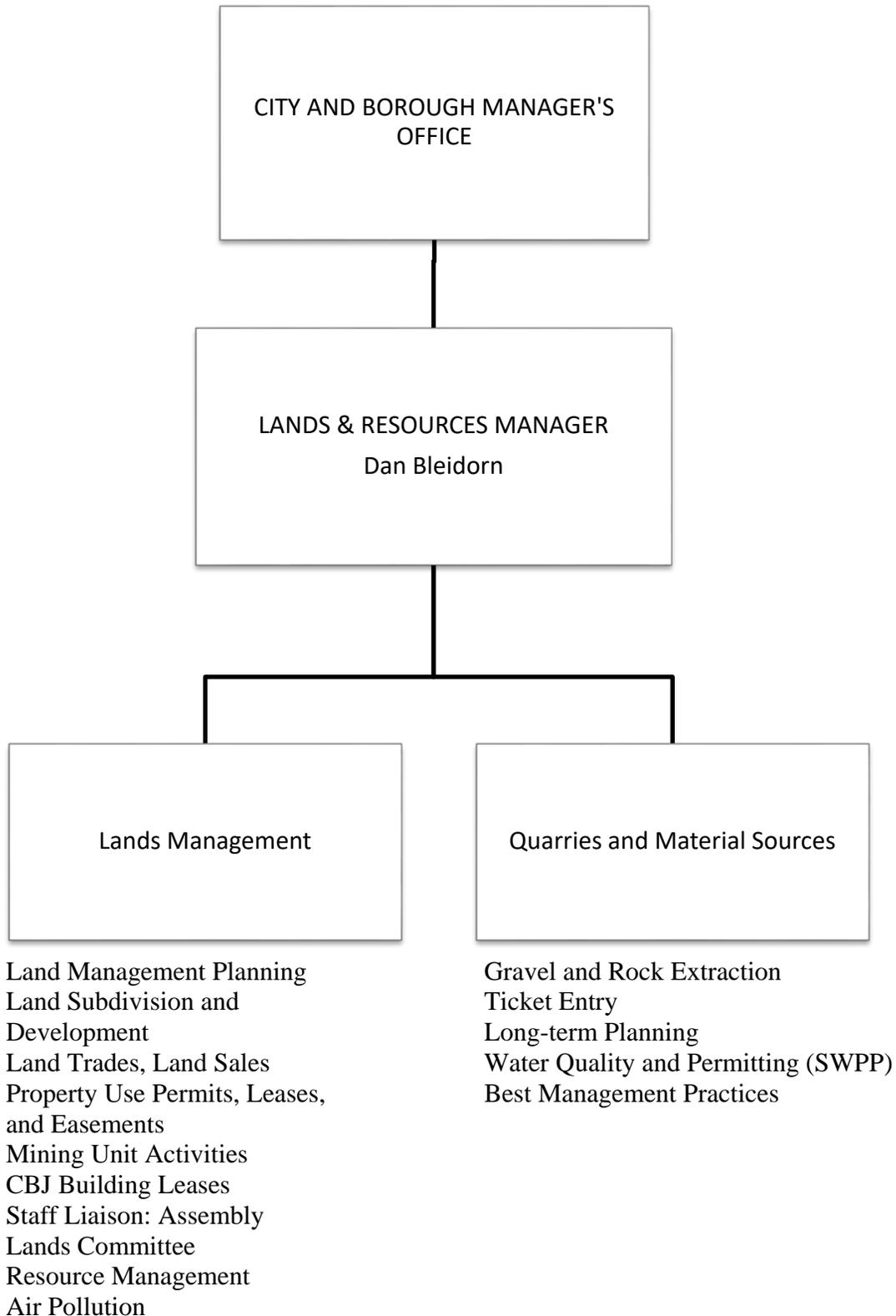
- Personnel services decreased over the FY20 Amended Budget due to the one-year reduction to the Deputy Lands Manager position, offset by increases for regularly scheduled wage increases, for a net decrease of \$163,300 (33.5%).
- Support to capital projects decreased \$450,000 (90.0%) due to development funds for the Pederson Lots development not being needed in FY21.

FY22 Approved Budget

- Personnel services increased over FY21 by \$123,100 (38.0%) due to the reinstatement of the Deputy Lands Manager position.
- Commodities and services decreased \$78,600 (13.0%) as some contractual expenses are not recurring from FY21 to FY22.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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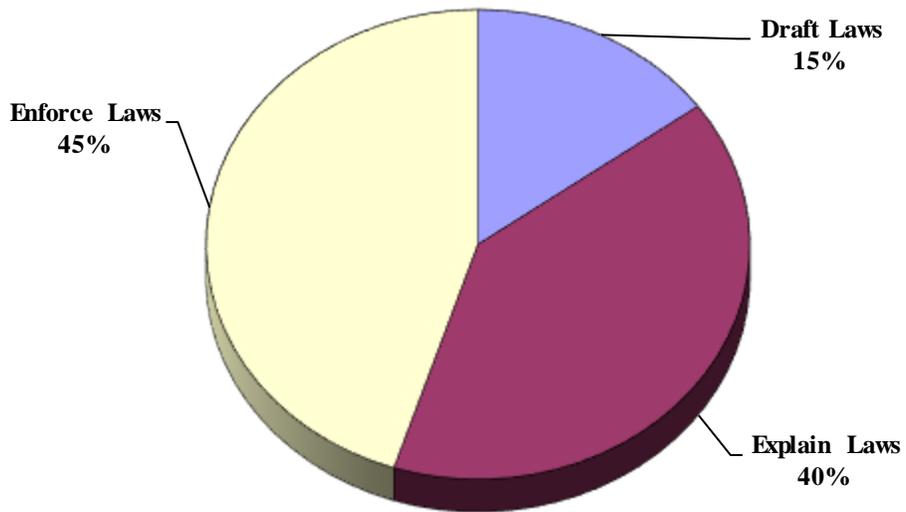
LAW

MISSION STATEMENT

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

FY21 ADOPTED BUDGET **\$2,209,600**

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,374,500	1,633,000	1,530,600	1,507,400	1,650,500
Commodities and Services	594,300	683,500	683,500	702,200	706,000
Total Expenditures	1,968,800	2,316,500	2,214,100	2,209,600	2,356,500
FUNDING SOURCES:					
Interdepartmental Charges	643,900	523,900	523,900	439,900	439,900
Support from Marine Passenger Fees	-	-	-	29,900	29,900
Support from General Fund	1,324,900	1,792,600	1,690,200	1,739,800	1,886,700
Total Funding Sources	\$ 1,968,800	2,316,500	2,214,100	2,209,600	2,356,500
STAFFING:	12.00	11.50	11.50	11.50	11.50
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Law FY21 Adopted Budget shows a decrease from the FY20 Amended Budget of \$106,900 (4.6%) and the FY22 Approved Budget shows an increase over FY21 of \$146,900 (6.6%).

The significant budgetary changes include:

FY21 Adopted Budget

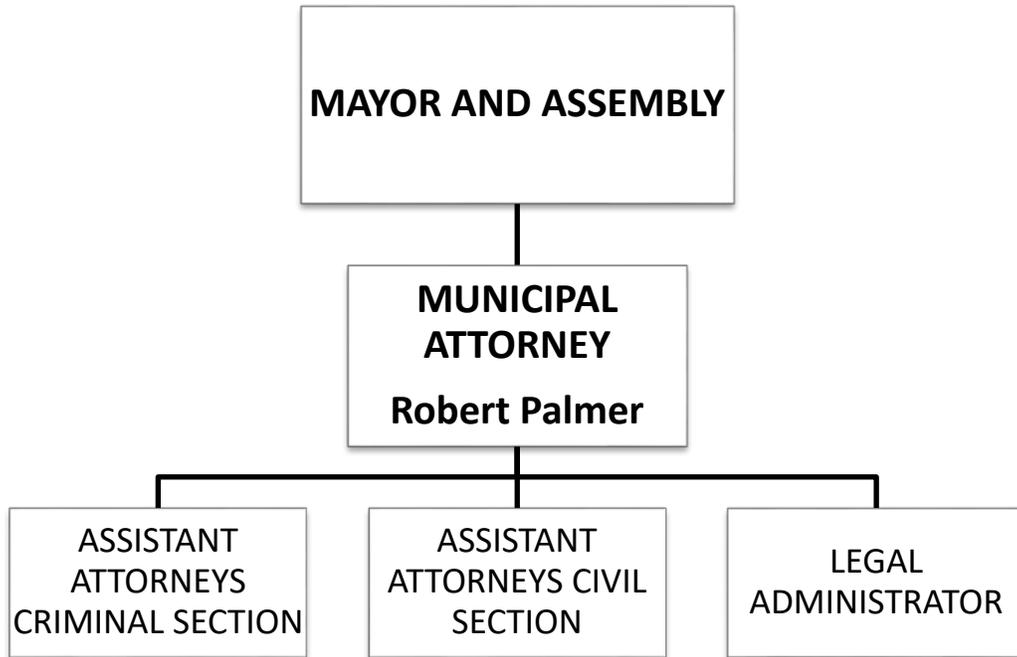
- Personnel services decreased from the FY20 Amended Budget by \$125,600 (7.7%) primarily due to a one-year reduction of the Litigation Support Specialist position.
- Commodities and services increased over the FY20 Amended Budget by \$18,700 (2.7%) due to increases in rent, furniture purchases, and an increase to travel and training for required CLEs.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$143,100 (9.5%) due to the reinstatement of the Litigation Support Specialist position and regularly scheduled wage increases.

LAW

FUNCTIONAL ORGANIZATION CHART



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

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

NOTES

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LIBRARIES

MISSION STATEMENT

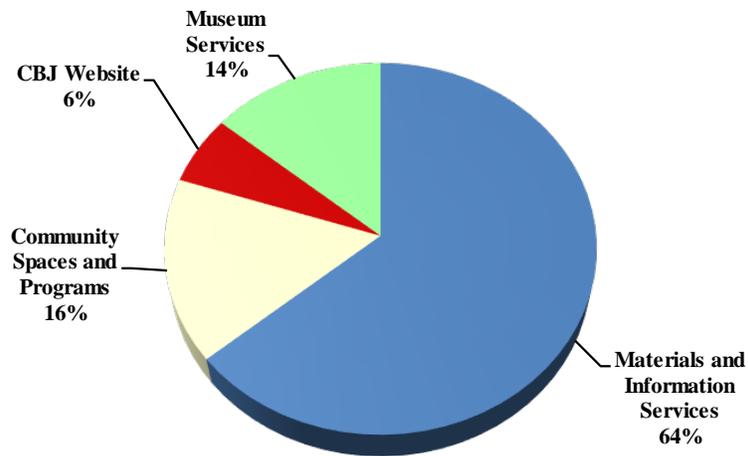
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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

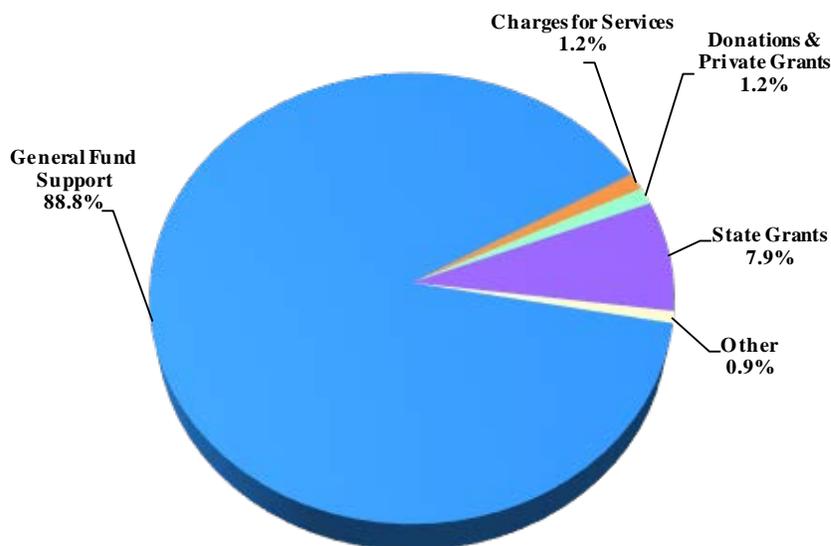
FY21 ADOPTED BUDGET

\$ 3,680,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,329,900	2,485,700	2,202,200	2,534,600	2,639,800
Commodities and Services	986,900	1,070,000	1,034,600	1,104,000	1,087,400
Capital Outlay	-	41,800	55,600	41,800	41,800
Total Expenditures	3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
FUNDING SOURCES:					
Charges for Services	47,800	45,000	35,200	45,000	45,000
Licenses, Permits, and Fees	14,800	12,500	15,000	13,500	13,500
Fines and Forfeitures	10,600	10,000	10,400	-	-
Sales	17,000	11,000	17,400	17,000	17,000
Rental and Lease	1,200	800	900	800	800
Donations and Contributions	11,600	8,900	8,600	9,500	9,500
Private Grants	12,300	41,500	10,000	35,000	35,000
State Grants	234,900	290,600	239,000	290,000	290,000
Federal Grants	-	9,000	17,300	-	-
Interdepartmental Charges	-	-	-	10,900	10,900
Support from:					
Marine Passenger Fees	11,100	11,100	11,100	-	-
General Governmental Funds	2,955,500	3,157,100	2,927,500	3,258,700	3,347,300
Total Funding Sources	\$ 3,316,800	3,597,500	3,292,400	3,680,400	3,769,000
STAFFING	28.84	28.57	28.57	27.71	27.71
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Library FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$82,900 (2.3%) and the FY22 Approved Budget shows an increase over FY21 of \$88,600 (2.4%).

The significant budgetary changes include:

FY21 Adopted Budget

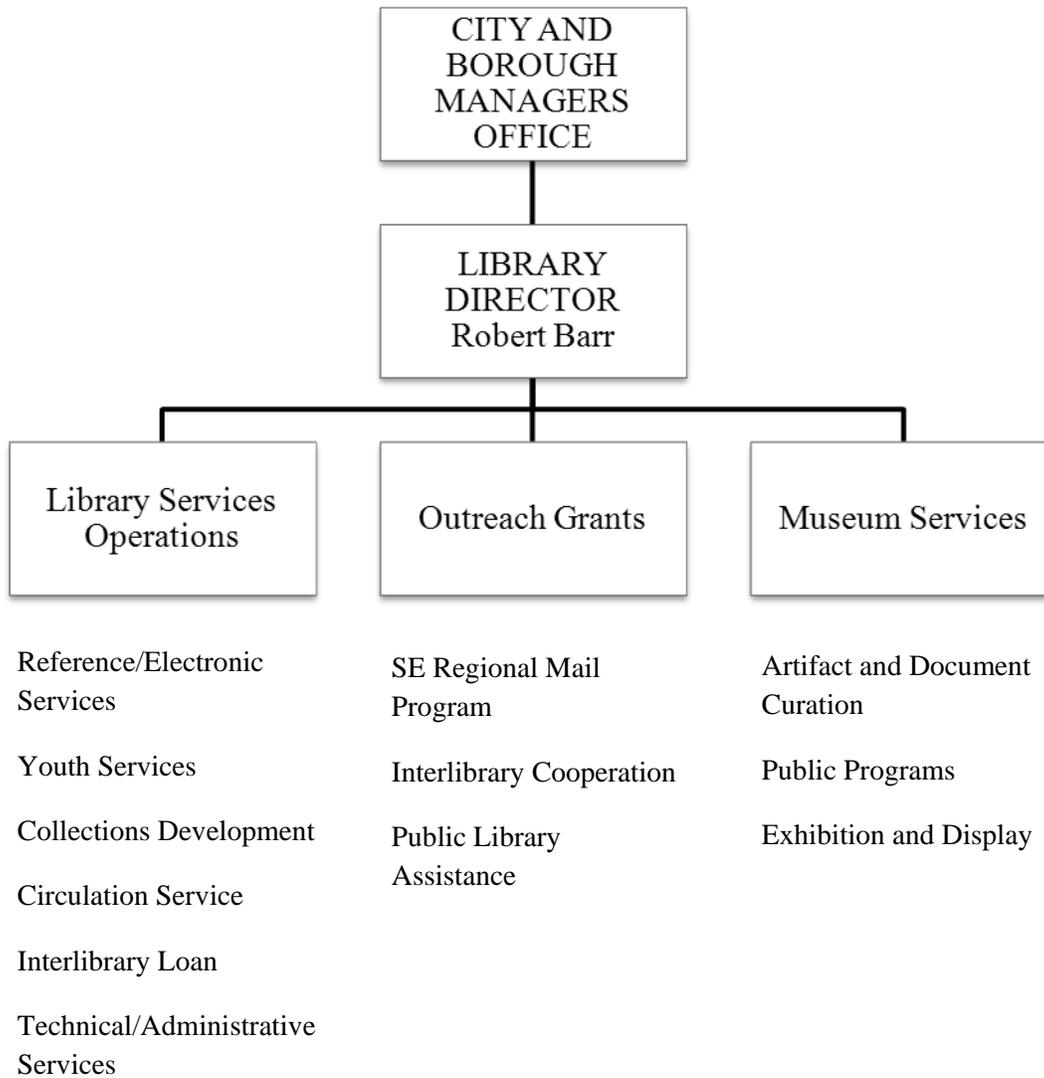
- Personnel services increased over the FY20 Amended Budget by \$48,900 (2.0%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services increased by \$34,000 (3.2%) due primarily to increases in insurance rates.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$105,200 (4.2%) due to longevity merit increases and negotiated wage rate increases.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

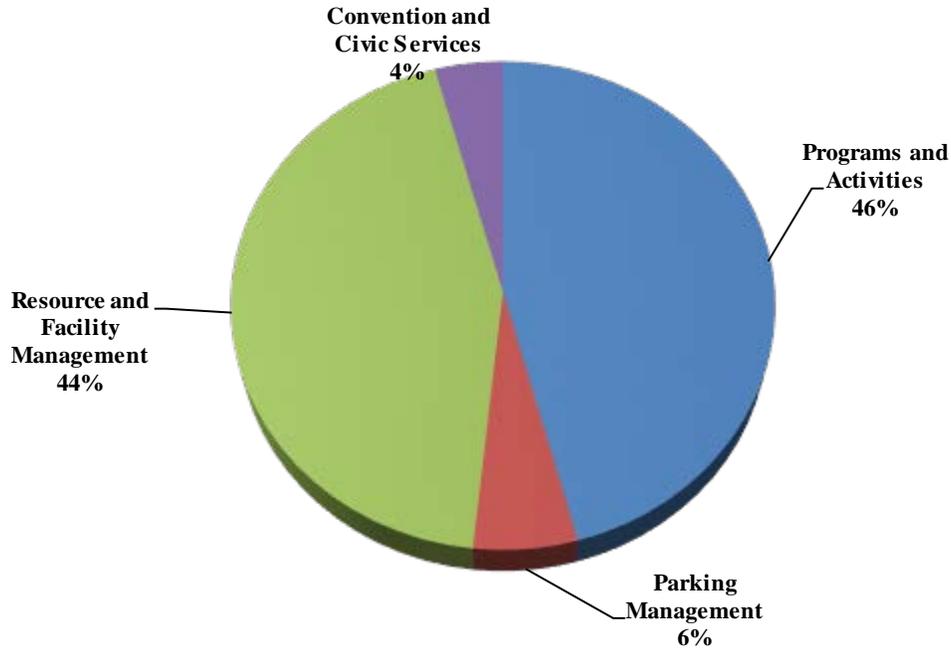
MISSION STATEMENT

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

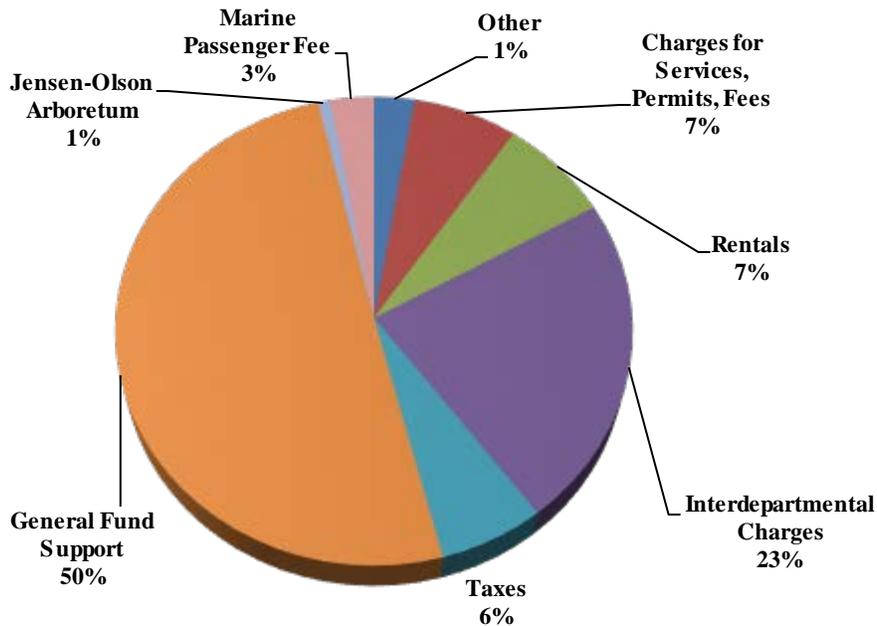
FY21 ADOPTED BUDGET

\$ 12,568,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 5,986,100	6,452,100	6,347,300	6,649,200	6,997,500
Commodities and Services	5,092,600	4,919,100	5,024,400	4,989,600	5,189,800
Capital Outlay	-	-	-	35,000	-
JAHC Operating Agreement Payment	-	369,100	369,100	414,300	414,300
Youth Activities Grant Program	332,500	332,500	332,500	332,500	332,500
Support to:					
General Fund	90,000	90,000	90,000	98,000	98,000
Capital Projects	-	-	-	50,000	-
Total Expenditures	11,501,200	12,162,800	12,163,300	12,568,600	13,032,100
FUNDING SOURCES:					
Charges for Services	924,300	929,400	708,700	861,600	929,100
Licenses, Permits, and Fees	71,200	76,700	48,500	66,500	67,800
Fines and Forfeitures	24,400	16,000	23,400	22,800	23,700
Sales	34,500	39,900	26,600	30,300	25,000
Rental and Lease	925,700	822,700	929,400	922,000	926,100
Donations and Contributions	30,600	34,700	29,000	37,900	37,900
Interest Income	185,700	134,200	182,400	161,800	165,700
Other Revenue	11,000	15,000	27,000	15,000	15,000
Interdepartmental Charges	2,883,800	5,005,200	4,955,800	2,843,100	2,843,100
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	645,000	664,000	664,000	450,000	664,700
General Fund	1,789,900	1,948,600	1,953,800	2,140,400	2,264,800
Roaded Service Area	3,809,100	4,104,300	4,302,500	4,161,900	4,224,200
Jensen-Olson Arboretum	90,000	90,000	90,000	98,000	98,000
Marine Passenger Fee for					
Administration and Recreation	-	-	-	118,700	118,700
Parks and Landscape	13,600	83,600	83,600	228,500	228,500
Downtown Parking	12,800	12,800	12,800	-	-
Building Maintenance	46,200	12,600	12,600	12,600	12,600
Total Funding Sources	11,830,300	14,322,200	14,382,600	12,503,600	12,977,400
INCREASE (DECREASE) FUND BALANCE:					
Downtown Parking	62,700	36,700	77,200	(141,200)	(99,300)
Jensen-Olson Arboretum	107,600	55,400	103,900	75,000	78,900
Building Maintenance	150,000	(1,300)	(41,100)	1,200	(34,300)
Total End of Period	\$ 320,300	90,800	140,000	(65,000)	(54,700)
STAFFING	79.82	80.15	80.15	83.70	83.70

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Centennial Hall are components of the General Fund. Building Maintenance is a component of the General Fund for fiscal years FY17-FY18 and reclassified as an Internal Service Fund for fiscal years FY19-FY21. The Jensen-Olson Arboretum is a Permanent Fund. See the General Fund and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 737,800	688,900	782,200	770,600	793,000
Commodities and Services	286,600	301,100	298,300	242,400	258,700
Capital Outlay	-	-	-	25,000	-
Youth Activities Grant Program:					
Community	332,500	332,500	332,500	332,500	332,500
Total Expenditures	1,356,900	1,322,500	1,413,000	1,370,500	1,384,200
FUNDING SOURCES:					
Charges for Services	117,200	128,600	135,400	78,900	78,900
Licenses, Permits, and Fees	-	1,500	2,000	2,700	2,700
Rental and Lease	14,500	14,900	17,200	14,900	14,900
Donations and Contributions	15,000	-	1,100	3,200	3,200
Other Revenue	-	-	7,600	-	-
Interdepartmental Charges	250,200	270,200	250,200	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Marine Passenger Fee	-	-	-	118,700	118,700
Roaded Service Area	627,500	574,800	667,000	819,600	833,300
Total Funding Sources	\$ 1,356,900	1,322,500	1,413,000	1,370,500	1,384,200
STAFFING	6.78	6.78	6.78	7.78	7.78
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR ICE RINK

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 457,900	477,300	476,600	488,500	506,300
Commodities and Services	305,800	326,600	328,400	332,100	345,700
Total Expenditures	763,700	803,900	805,000	820,600	852,000
FUNDING SOURCES:					
Charges for Services	66,400	62,800	66,800	61,400	61,400
Licenses, Permits, and Fees	8,100	8,400	5,700	8,400	8,400
Sales	18,900	11,400	17,300	12,500	12,500
Rental and Lease	355,300	332,400	336,700	334,600	334,600
Support from Roaded Service Area	315,000	388,900	378,500	403,700	435,100
Total Funding Sources	\$ 763,700	803,900	805,000	820,600	852,000
STAFFING	6.10	6.32	6.32	6.32	6.32
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 744,700	843,900	824,700	871,000	899,800
Commodities and Services	177,400	208,600	204,700	204,200	224,000
Total Expenditures	922,100	1,052,500	1,029,400	1,075,200	1,123,800
FUNDING SOURCES:					
Charges for Services	94,200	84,300	44,500	89,000	89,000
Licenses, Permits, and Fees	600	800	900	2,000	2,000
Rental and Lease	1,600	2,000	500	1,500	1,500
Donations and Contributions	1,000	33,200	27,900	33,200	33,200
Other Revenue	15,000	15,000	15,000	15,000	15,000
Support from Roaded Service Area	809,700	917,200	940,600	934,500	983,100
Total Funding Sources	\$ 922,100	1,052,500	1,029,400	1,075,200	1,123,800
STAFFING	12.04	12.04	12.04	12.04	12.04
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR SWIMMING POOLS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,378,700	1,525,400	1,422,700	1,509,600	1,550,100
Commodities and Services	1,259,200	1,306,500	1,284,200	970,900	977,500
Capital Outlay	-	-	-	10,000	-
Total Expenditures	2,637,900	2,831,900	2,706,900	2,490,500	2,527,600
FUNDING SOURCES:					
Charges for Services	606,000	619,800	446,700	527,400	594,900
Licenses, Permits, and Fees	18,500	22,700	8,600	11,100	12,400
Fines and Forfeitures	3,000	2,000	2,200	1,600	2,500
Sales	15,500	28,500	9,300	17,800	12,500
Rental and Lease	33,400	35,500	23,700	28,500	32,600
Donations and Contributions	4,700	-	-	-	-
Support from Roaded Service Area	1,956,800	2,123,400	2,216,400	1,904,100	1,872,700
Total Funding Sources	\$ 2,637,900	2,831,900	2,706,900	2,490,500	2,527,600
STAFFING	24.87	24.87	24.87	24.87	24.87
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,174,900	1,256,500	1,243,600	1,292,600	1,336,700
Janitorial Services	562,700	590,800	587,700	619,600	611,600
Commodities and Services	645,700	686,500	696,600	795,800	795,200
Total Expenditures	2,383,300	2,533,800	2,527,900	2,708,000	2,743,500
FUNDING SOURCES:					
Intergovernmental User Fees	2,487,100	2,519,900	2,474,200	2,696,600	2,696,600
Support from:					
Marine Passenger Fee	46,200	12,600	12,600	12,600	12,600
Total Funding Sources	2,533,300	2,532,500	2,486,800	2,709,200	2,709,200
FUND BALANCE:					
Beginning Available Fund Balance	85,700	235,700	235,700	194,600	195,800
Increase/(decrease) in Fund Balance	150,000	(1,300)	(41,100)	1,200	(34,300)
End of Period Fund Balance	\$ 235,700	234,400	194,600	195,800	161,500
STAFFING	11.75	10.75	10.75	10.75	10.75

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

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,467,500	1,628,400	1,578,400	1,683,600	1,877,300
Commodities and Services	704,000	756,900	773,400	1,051,900	1,067,000
Total Expenditures	2,171,500	2,385,300	2,351,800	2,735,500	2,944,300
FUNDING SOURCES:					
Charges for Services	31,300	29,000	15,800	101,000	101,000
Rentals and Leases	46,600	42,800	25,200	61,700	61,700
Licenses, Permits and Fees	43,600	43,300	31,300	42,300	42,300
Donations	10,000	1,500	-	1,500	1,500
Interdepartmental Charges	146,500	146,500	152,100	146,500	146,500
Support from:					
Marine passenger fees	13,600	83,600	83,600	228,500	228,500
Jensen-Olson Arboretum	90,000	90,000	90,000	98,000	98,000
General Fund	1,789,900	1,948,600	1,953,800	2,056,000	2,264,800
Total Funding Sources	\$ 2,171,500	2,385,300	2,351,800	2,735,500	2,944,300
STAFFING	17.97	19.08	19.08	21.53	21.53

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Support to:					
General Fund	\$ 90,000	90,000	90,000	98,000	98,000
Total Expenditures	90,000	90,000	90,000	98,000	98,000
FUNDING SOURCES:					
Rental and Lease	11,900	11,200	11,500	11,200	11,200
Interest Income	185,700	134,200	182,400	161,800	165,700
Total Funding Sources	197,600	145,400	193,900	173,000	176,900
FUND BALANCE:					
Available Beginning of Period	675,700	783,300	783,300	887,200	962,200
Increase in Fund Balance	107,600	55,400	103,900	75,000	78,900
Available End of Period	\$ 783,300	838,700	887,200	962,200	1,041,100
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

COMPARATIVES FOR DOWNTOWN PARKING

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

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ 637,500	294,900	294,900	120,100	250,400
JAHC Operating Agreement Payment	-	369,100	369,100	414,300	414,300
Total Expenditures	637,500	664,000	664,000	534,400	664,700
FUNDING SOURCES:					
Licenses, Permits and Fees	500	-	-	-	-
Other Revenue	500	-	-	-	-
Support From:					
General Fund	-	-	-	84,400	-
Hotel Tax	645,000	664,000	664,000	450,000	664,700
Total Funding Sources	\$ 646,000	664,000	664,000	534,400	664,700

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

- (1) Effective FY17, Visitor Services was moved from a Special Revenue fund to the General Fund and renamed Centennial Hall.
- (2) Effective FY19, Visitor Services entered in to a Management agreement with the JAHC. The JAHC manages day-to-day operations and collects operating revenues for a fee paid by the CBJ.

BUDGET HIGHLIGHT

The Parks & Recreation FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$405,800 (3.3%). The FY22 Approved Budget shows an increase of \$463,500 (3.7%) over FY21.

The significant budgetary changes include:

FY21 Adopted Budget

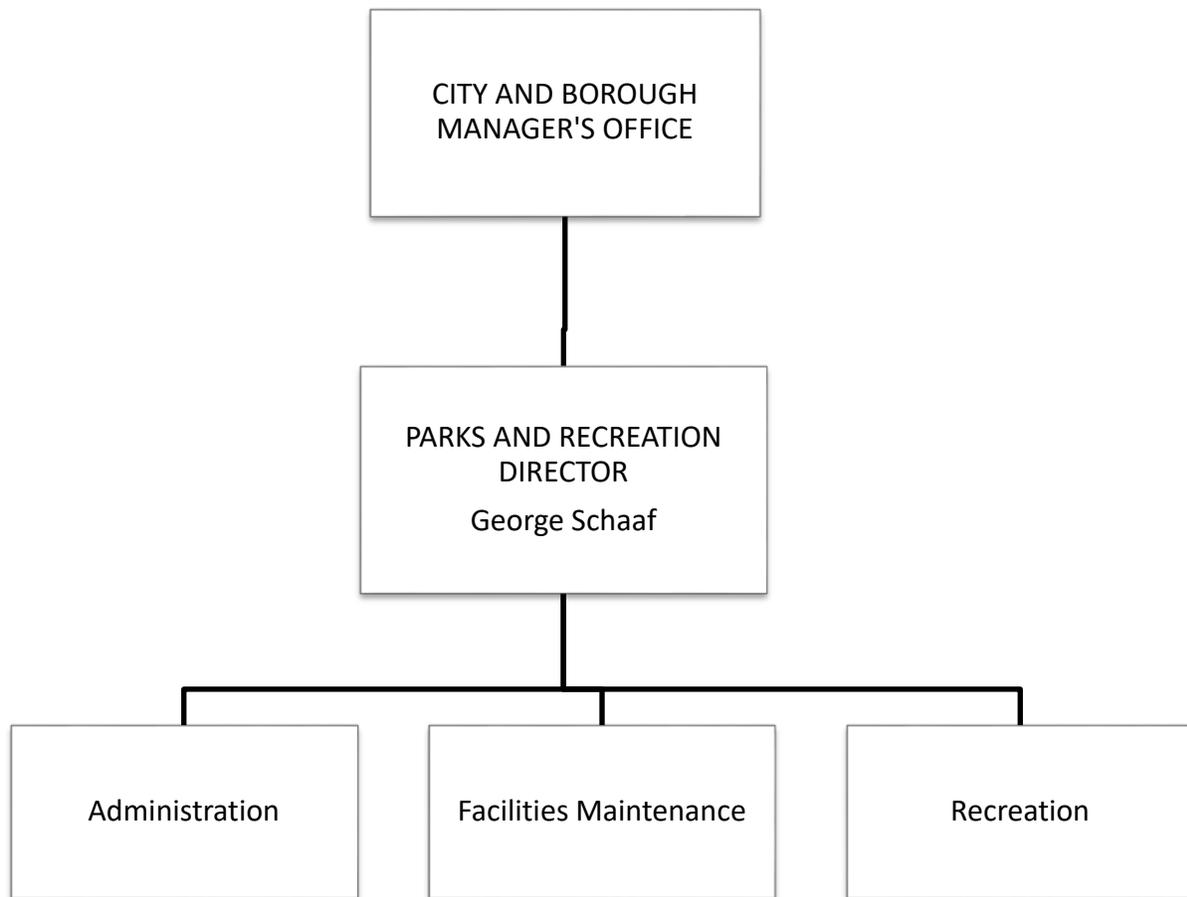
- Personnel services increased \$197,100 (3.1%) primarily due to negotiated salaries and benefits.
- Commodities and services increased \$70,500 (1.4%) composed of a combination of special policy and property insurance, building maintenance division charges, and increase number of hours for parking enforcement in both parking garages.
- Capital outlay increased \$35,000 (100%) for the purchase of major computer software (\$25,000) and aquatic features (\$10,000).
- Contract to manage Centennial Hall increased \$45,200 (12.2%).
- Support to capital projects increased \$50,000 (100%) in FY21 due to the addition of a new capital improvement project to install security cameras in the Marine Parking Garage and Downtown Transit Center, to be paid from the Downtown Parking Fund.

FY22 Approved Budget

- Personnel services increased \$348,300 (5.2%) primarily due to negotiated salaries and benefits.
- Commodities and services increased \$200,200 (4.0%) due to an increase in travel and training which were significantly reduced in FY21, as well as an increase to the commodities and services for the Augustus Brown Pool, which were reduced in FY21 from the temporary closure of the pool due to the COVID-19 pandemic.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Administration

Parking
Centennial Hall

Facilities Maintenance

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

Recreation

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

POLICE

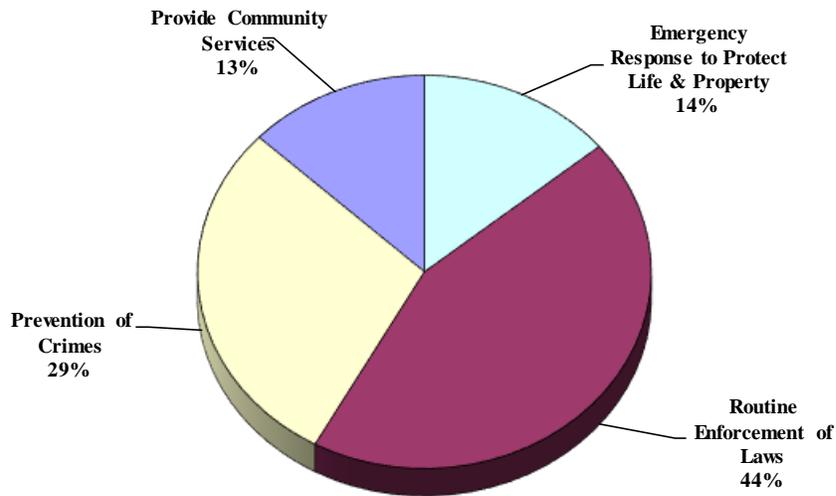
MISSION STATEMENT

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

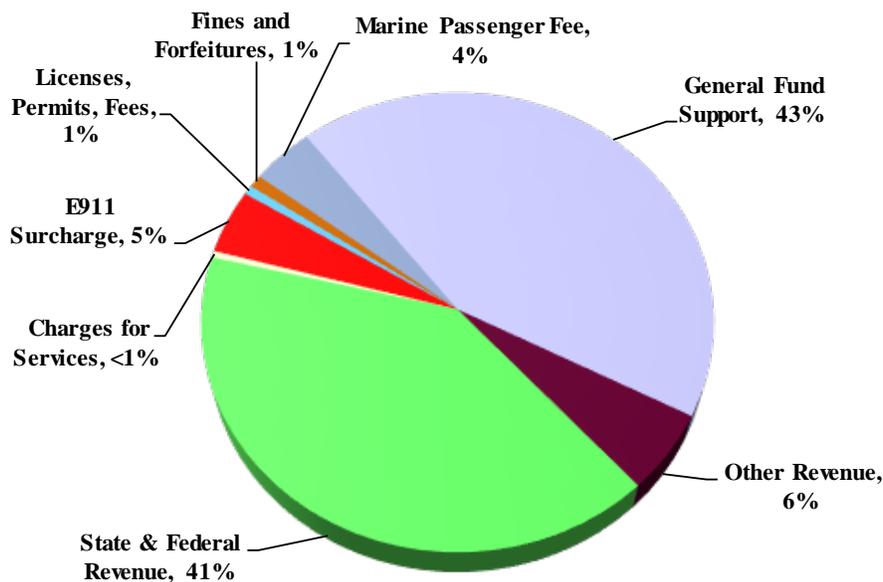
FY21 ADOPTED BUDGET

\$ 17,666,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 11,839,600	13,470,400	12,967,400	13,947,500	14,314,600
Animal Control Services	1,001,900	1,019,100	1,019,100	1,033,300	1,064,300
Commodities and Services	2,222,300	2,567,400	2,532,500	2,685,200	2,725,000
Capital Outlay	66,700	-	8,500	-	-
Support to Debt Service	28,800	-	-	-	-
Total Expenditures	15,159,300	17,056,900	16,527,500	17,666,000	18,103,900
FUNDING SOURCES:					
Interdepartmental Charges	78,100	74,000	74,000	96,200	106,100
State Grants	84,000	210,900	210,900	181,500	181,500
Federal Grants	5,200	4,401,600	4,401,600	6,976,000	141,000
Charges for Services	113,600	101,500	68,600	82,000	102,000
E911 Surcharge	834,500	830,000	800,000	800,000	800,000
Licenses, Permits, and Fees	144,300	132,500	101,100	115,500	131,500
Fines and Forfeitures	384,100	171,000	324,300	156,000	171,000
Donations and Contributions	500	10,000	10,000	10,000	10,000
Other Revenue	65,700	89,800	82,300	83,600	83,600
Contracted Services	730,900	814,400	781,800	813,000	825,300
Investment and Interest Income	4,300	1,000	1,000	1,000	1,000
Support from:					
Marine Passenger Fee	183,800	197,400	197,400	740,700	740,700
Asset Forfeiture reserve	37,000	46,200	-	-	19,100
Roaded Service Area	12,493,300	9,976,600	9,474,500	7,610,500	14,791,100
Total Funding Sources	\$ 15,159,300	17,056,900	16,527,500	17,666,000	18,103,900
STAFFING	94.84	97.84	97.84	97.84	97.84
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Juneau Police Department's FY21 Adopted Budget is an increase of \$609,100 (3.6%) over the FY20 Amended Budget and the FY22 Approved Budget is an increase of \$437,900 (2.5%) from the FY21 Adopted Budget.

The significant budgetary changes include:

FY21 Adopted Budget

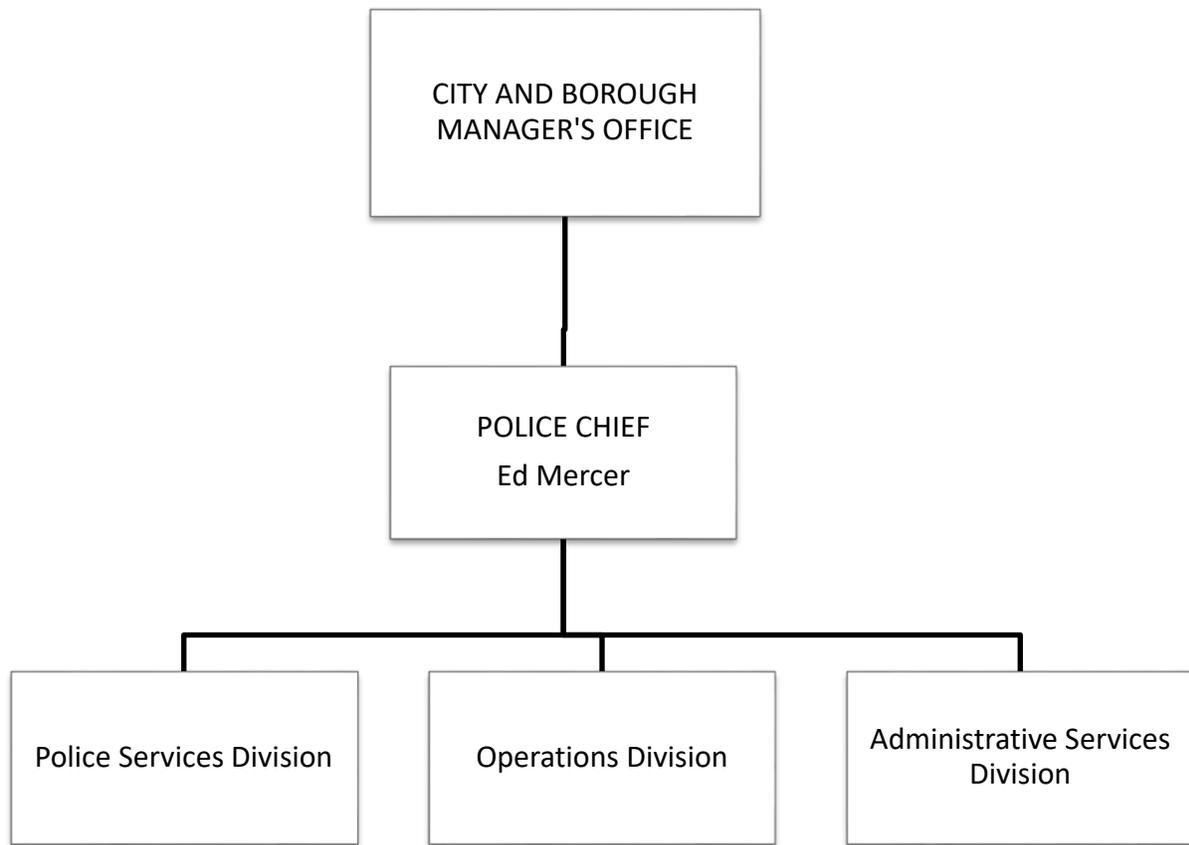
- Personnel services increased \$477,100 (3.5%) due to longevity merit increases and negotiated wage increases.
- Commodities and services increased \$117,800 (4.6%) primarily due to increases in insurances and software expenses.

FY22 Approved Budget

- Personnel services increased \$367,100 (2.6%) due to longevity merit increases and negotiated wage increases.
- Animal control services increased \$31,000 (3.0%) due to contract language that allows the cost to go up by a maximum of 3%.

POLICE

FUNCTIONAL ORGANIZATION CHART



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

Patrol
Criminal Investigation Unit
Community Service Unit
Fleet
Airport
K9

Animal Control
Recruitment
Administrative Support

NOTES

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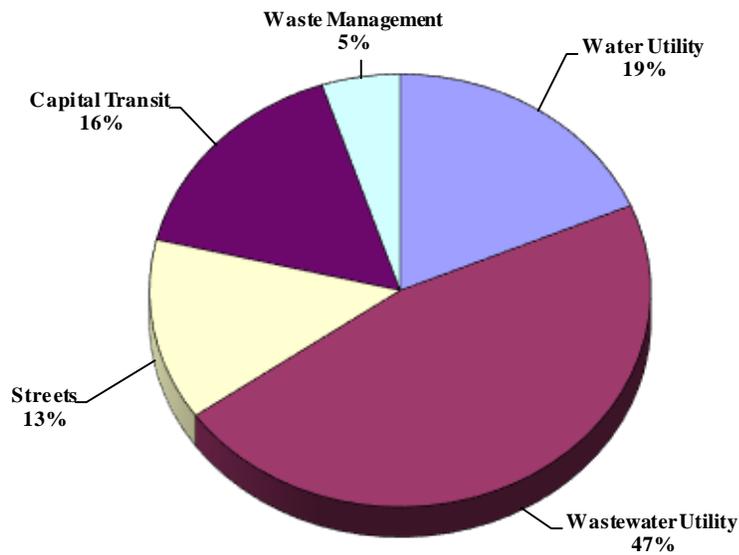
CAPITAL TRANSIT

MISSION STATEMENT

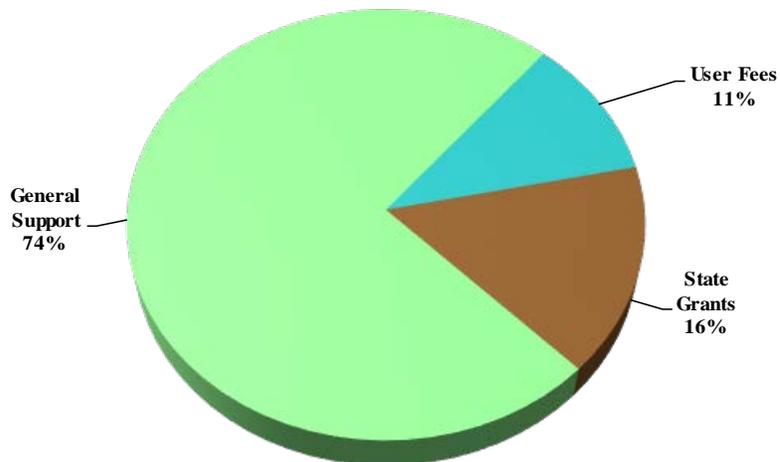
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY21 ADOPTED BUDGET **\$ 6,992,500**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,255,300	4,428,300	3,939,600	4,458,900	4,607,000
Commodities and Services	2,350,800	2,541,800	2,394,300	2,533,600	2,564,000
Total Expenditures	6,606,100	6,970,100	6,333,900	6,992,500	7,171,000
FUNDING SOURCES:					
Charges for Services	687,200	770,400	475,300	745,400	745,400
State Grants	1,061,100	1,135,000	1,100,000	1,100,000	1,100,000
Support from:					
Marine Passenger Fee	17,900	17,900	17,900	-	-
Roaded Service Area	4,839,900	5,046,800	4,740,700	5,147,100	5,325,600
Total Funding Sources	\$6,606,100	6,970,100	6,333,900	6,992,500	7,171,000
STAFFING	39.98	39.98	39.98	39.98	39.98
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Capital Transit FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$22,400 (0.3%) and the FY22 Approved Budget shows an increase over FY21 of \$178,500 (2.6%).

The significant budgetary changes include:

FY21 Adopted Budget

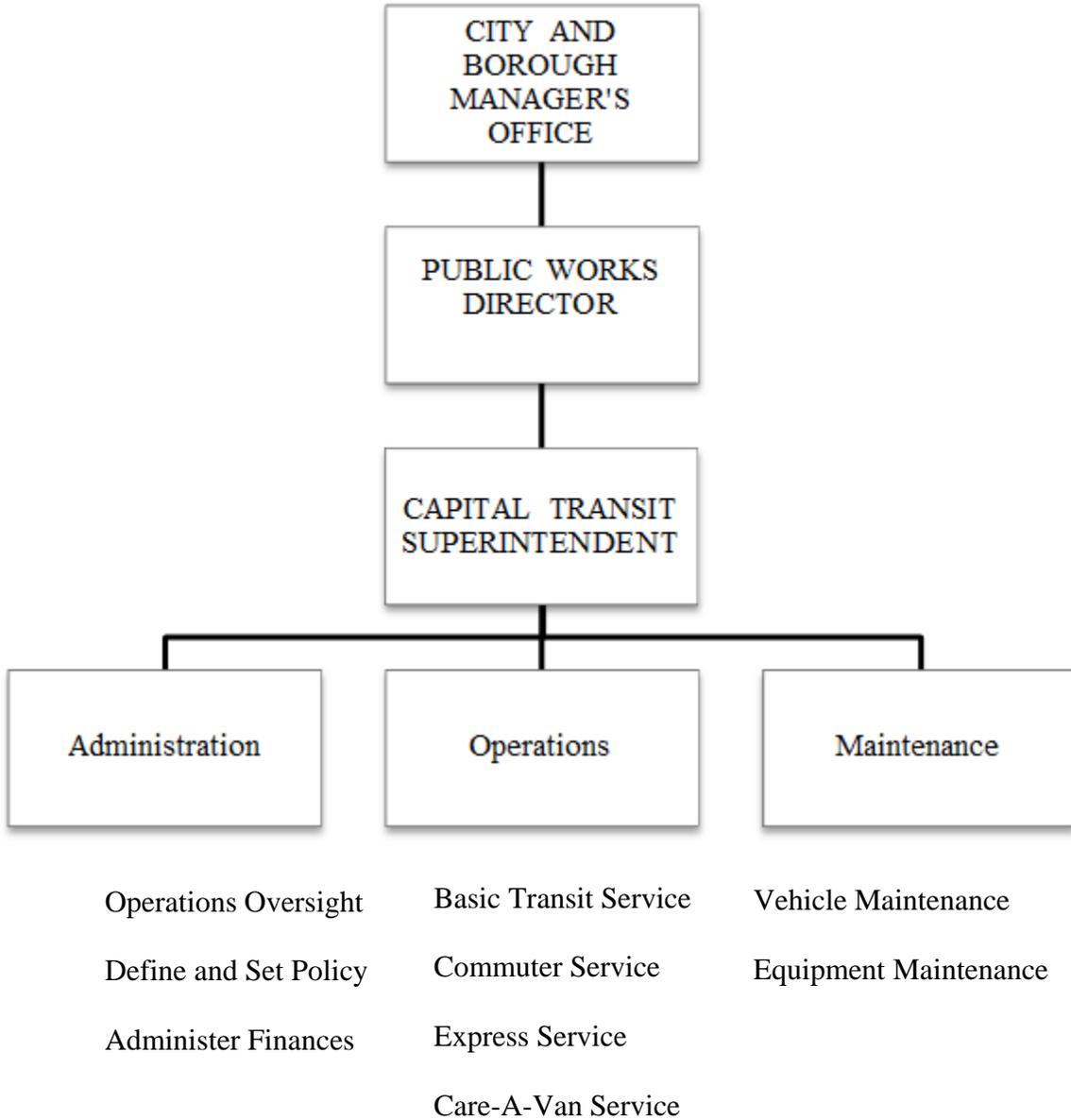
- Personnel services increased over the FY20 Amended Budget by \$30,600 (0.7%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services decreased from the FY20 Amended Budget by \$8,200 (0.3%) due to decreases in contractual service (\$122,900) and travel and training (\$8,500) offset by increases in insurance (\$74,200), software maintenance (\$32,000), and fleet replacement reserve (\$18,900).

FY22 Approved Budget

- Personnel services increase over the FY21 Adopted Budget by \$148,100 (3.3%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services increased over the FY21 Approved Budget by \$30,400 (1.2%) primarily due to increases in fleet reserve contribution (\$20,800) and travel and training (\$8,300).

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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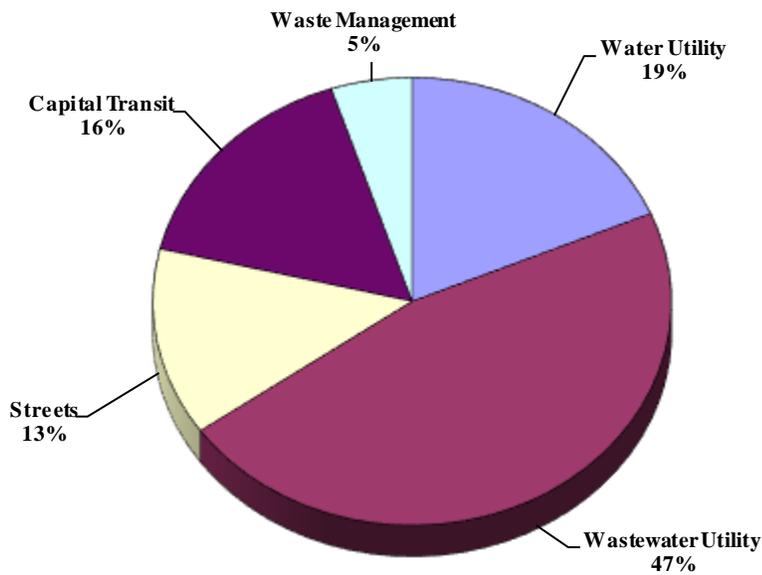
PUBLIC WORKS STREETS

MISSION STATEMENT

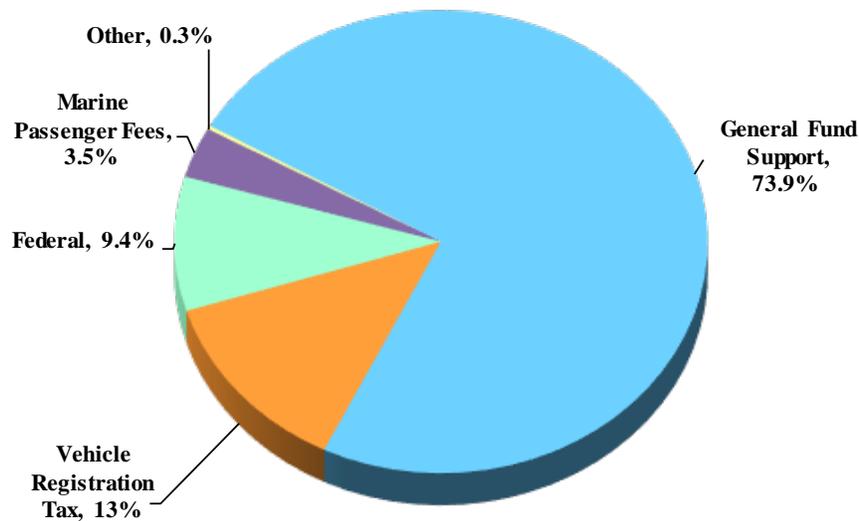
Public Works Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY21 ADOPTED BUDGET **\$ 5,869,700**

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 2,454,500	2,613,600	2,404,300	2,596,200	2,694,400
Commodities and Services	2,904,900	3,156,000	2,992,000	3,273,500	3,318,500
Total Expenditures	5,359,400	5,769,600	5,396,300	5,869,700	6,012,900
FUNDING SOURCES:					
Vehicle Registration Tax	-	-	-	760,000	760,000
Secure Rural Schools/Roads	478,000	550,000	470,300	550,000	550,000
Interdepartmental Charges	29,600	15,000	15,000	15,000	15,000
Other Revenue	(500)	-	-	-	-
Support from:					
Marine Passenger Fee	103,400	103,400	103,400	208,300	208,300
Roaded Service Area	4,748,900	5,101,200	4,807,600	4,336,400	4,479,600
Total Funding Sources	\$5,359,400	5,769,600	5,396,300	5,869,700	6,012,900
STAFFING	21.91	21.91	21.91	21.91	21.91
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Streets FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$100,100 (1.7%) and the FY22 Approved Budget shows an increase over FY21 of \$143,200 (2.4%).

The significant budgetary changes include:

FY21 Adopted Budget

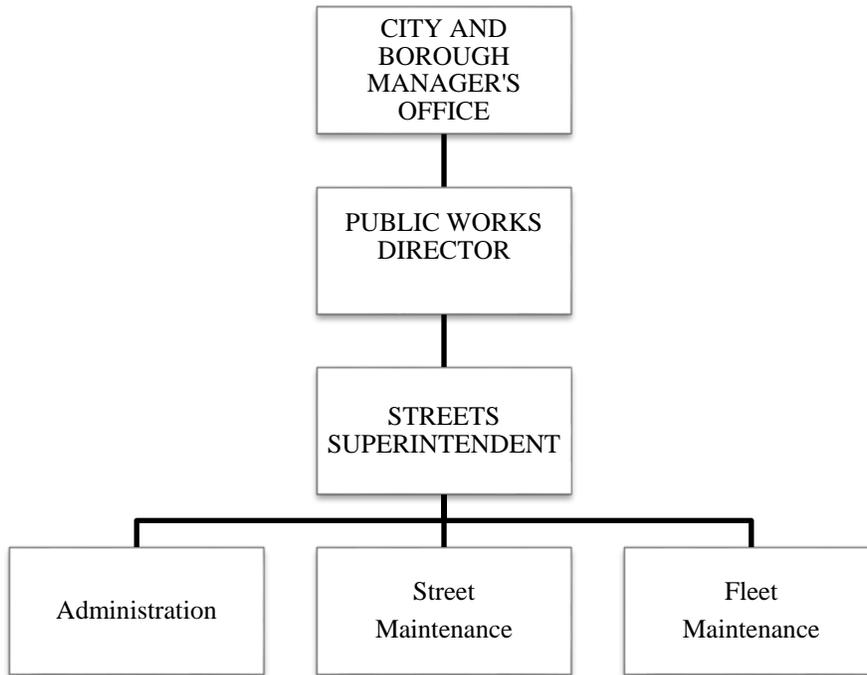
- Personnel services decreased from the FY20 Amended Budget by \$17,400 (0.7%) due to the retirement of a longevity employee.
- Commodities and services increased over the FY20 Amended Budget by \$117,500 (3.7%) primarily due to increases in insurance (\$65,400), fleet maintenance (\$17,200), fleet reserve contribution (\$20,400), electricity (\$12,000), fleet gasoline (\$14,300), and chemicals (\$55,300) offset by decreases in contractual services (\$60,100) and travel and training (\$8,600).

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$98,200 (3.8%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY21 Approved Budget by \$45,000 (1.4%) primarily due to increases in contractual services (\$10,000), fleet maintenance (\$14,000), fleet reserve contribution (\$10,400), and travel and training (\$9,600).

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 79,929,600	79,671,600	87,051,100	91,048,200	91,432,100
Commodities & Services	40,339,700	42,511,300	43,160,500	46,724,700	46,805,800
Capital Outlay	4,453,700	7,278,000	6,368,100	4,458,500	3,858,500
Debt Service	2,624,800	5,041,700	4,415,700	7,369,300	7,692,200
Support to:					
Marine Passenger Fee	170,000	-	-	-	-
Capital Projects	12,234,600	13,215,000	13,215,000	20,418,000	13,046,700
Total Expenses	139,740,500	147,717,600	154,210,400	170,018,700	162,835,300
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	15,100	15,100
Charges for Services	131,191,000	132,385,500	129,636,700	145,620,300	146,771,100
Licenses, Permits & Fees	860,200	861,000	447,600	480,000	480,000
Sales	1,508,400	20,000	9,000	9,000	1,099,000
Rentals & Leases	3,357,200	3,265,700	2,957,600	3,114,400	3,129,700
Federal Revenues	127,800	1,193,700	412,700	2,579,400	2,850,000
State Shared Revenues	491,800	441,000	443,000	319,000	409,000
State Grants	1,404,800	1,452,800	1,980,300	1,980,300	1,980,300
Fines & Penalties	23,700	25,000	17,000	23,000	23,000
Interest	3,858,200	1,819,400	1,908,400	1,782,600	1,747,600
Support from :					
General Fund	-	300,000	300,000	1,204,900	651,200
Liquor Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	457,600	55,000	55,000	448,500	448,500
Port Development Fees	-	358,500	358,500	-	-
Sales Tax	400,000	400,000	400,000	400,000	200,000
Capital Projects	2,199,200	-	-	-	-
Total Funding Sources	147,383,900	143,281,600	139,629,800	158,669,500	160,497,500
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	96,236,900	103,880,300	103,880,300	89,299,700	89,299,700
Increase (Decrease) in Fund Balance	7,643,400	(4,436,000)	(14,580,600)	(11,349,200)	(2,337,800)
End of Period Fund Balance	\$ 103,880,300	99,444,300	91,790,600	80,441,400	89,452,800
STAFFING	555.96	581.45	582.91	603.93	603.93

NOTES

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AIRPORT

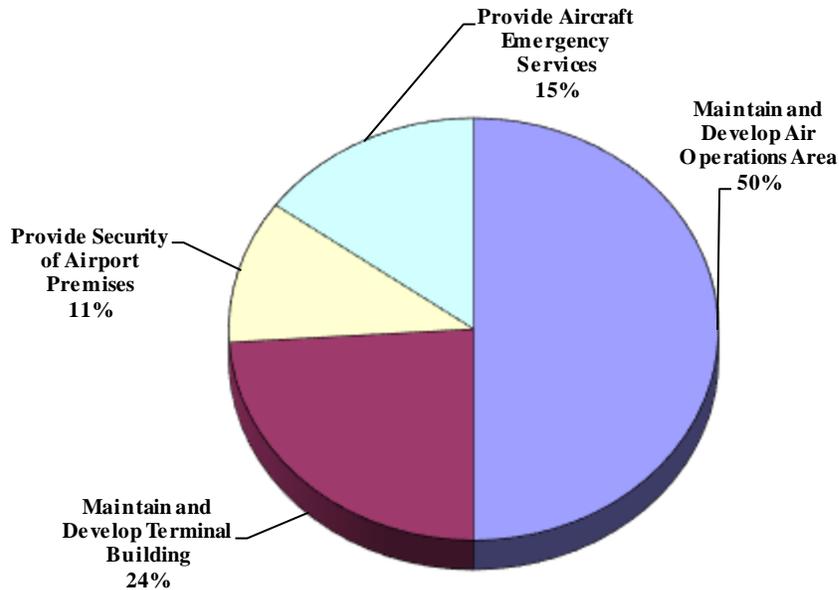
MISSION STATEMENT

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

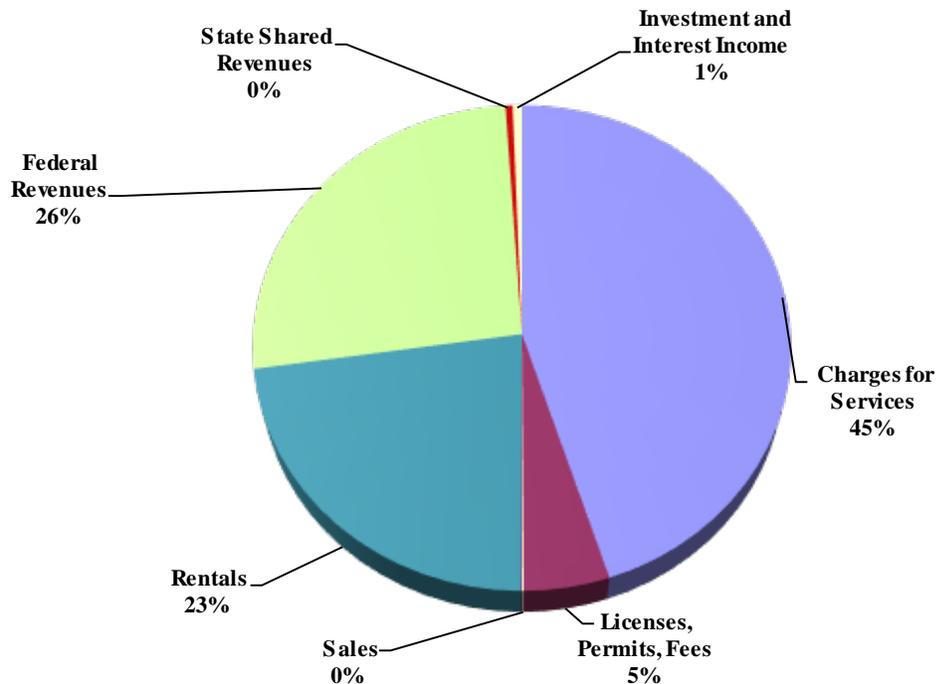
FY21 ADOPTED BUDGET

\$ 10,950,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 2,901,400	3,166,700	3,105,100	3,141,200	3,255,000
Commodities & Services	4,356,200	4,587,100	4,505,300	4,755,600	4,843,500
Capital Outlay	15,700	-	-	-	-
Debt Service	-	1,066,000	285,000	3,054,000	3,384,900
Support to Capital Projects	380,000	800,000	800,000	-	-
Total Expenses	7,653,300	9,619,800	8,695,400	10,950,800	11,483,400
FUNDING SOURCES:					
Charges for Services	4,226,400	4,264,000	3,306,100	4,423,400	5,126,000
Licenses, Permits, Fees	482,000	461,000	384,200	480,000	480,000
Sales	(266,200)	20,000	9,000	9,000	9,000
Fines and Forfeitures	8,300	5,000	6,000	8,000	8,000
Rentals	2,447,000	2,375,700	2,070,600	2,224,400	2,239,700
Federal Revenues	127,800	1,193,700	412,700	2,579,400	2,850,000
State Shared Revenues	43,900	76,000	36,000	44,000	44,000
Investment and Interest Income	138,000	59,300	57,500	57,500	57,500
Support from Capital Projects	2,199,200	-	-	-	-
Total Funding Sources	9,406,400	8,454,700	6,282,100	9,825,700	10,814,200
FUND BALANCE:					
Beginning Available Fund Balance	2,735,100	4,488,200	4,488,200	2,074,900	949,800
Increase (Decrease) in Fund Balance	1,753,100	(1,165,100)	(2,413,300)	(1,125,100)	(669,200)
 End of Period Fund Balance	 \$ 4,488,200	 3,323,100	 2,074,900	 949,800	 280,600

BUDGET HIGHLIGHT

The Airport FY21 Adopted Budget shows an increase from the FY20 Amended Budget of \$1,331,000 (13.8%) and the FY22 Approved Budget shows an increase over FY21 of \$532,600 (4.9%).

The significant budgetary changes include:

FY21 Adopted Budget

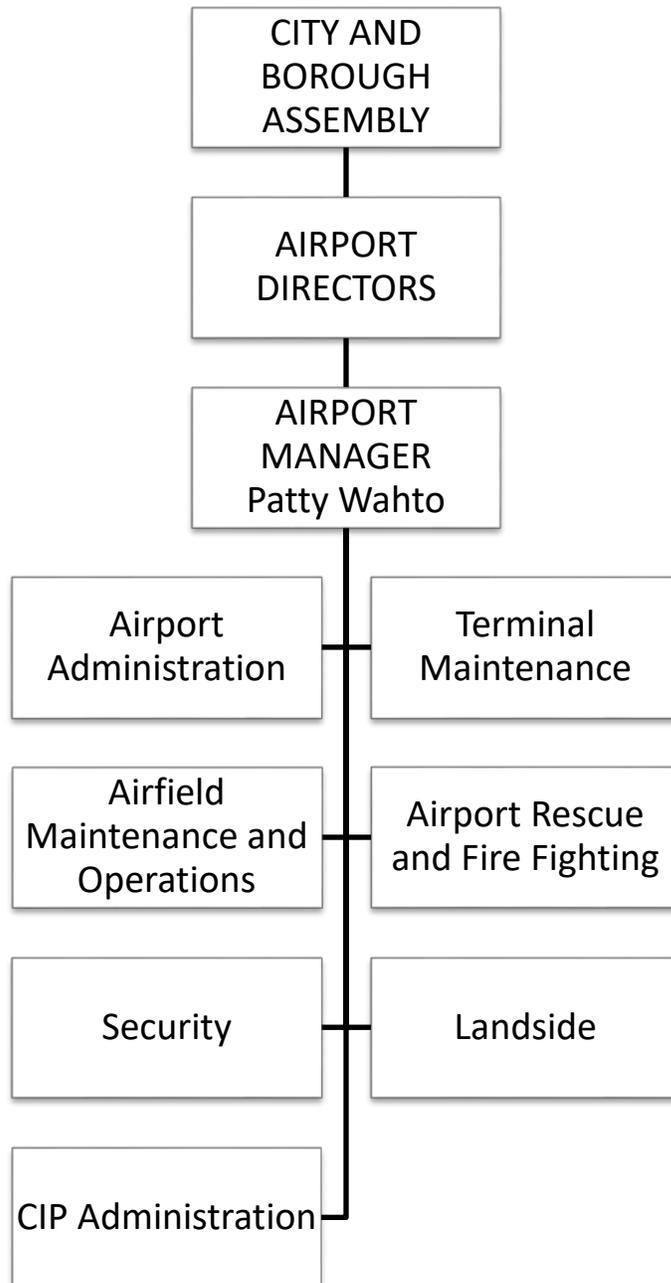
- Commodities and services shows an increase over the FY20 Amended Budget of \$168,500 (3.7%) due to increases in full cost allocation, insurance costs, building maintenance, and contract (Police and Fire) costs.
- Debt service increased \$1.9 million (186.5%) over the FY20 Amended Budget. This reflects the revenue bonds being issued for the North Terminal project in October 2019 and repayment beginning in FY21.
- Support to capital projects decreased \$800,000 (100.0%). There are no scheduled contributions of fund balance to capital projects in FY21.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget of \$113,800 (3.6%) due to anticipated increases in personnel services.
- Debt service increased \$330,900 (10.8%) over the FY21 Adopted Budget. This reflects revenue bond repayment.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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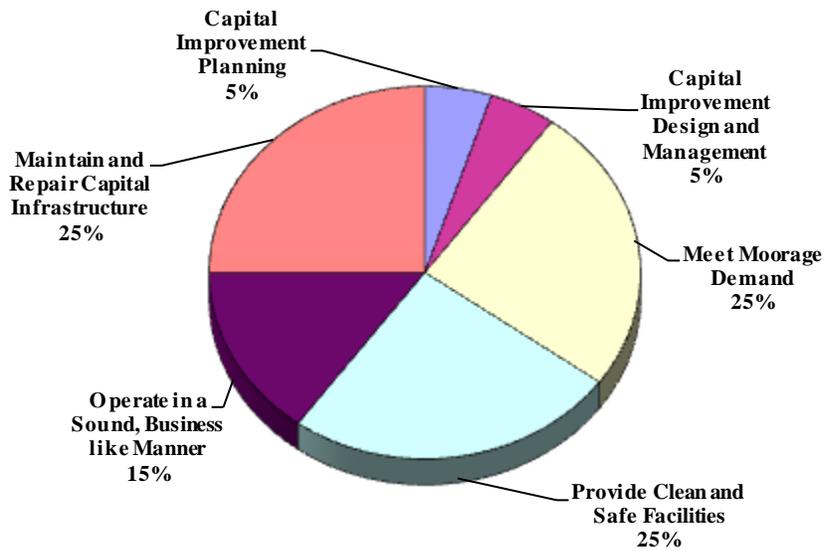
DOCKS

DOCKS MISSION STATEMENT

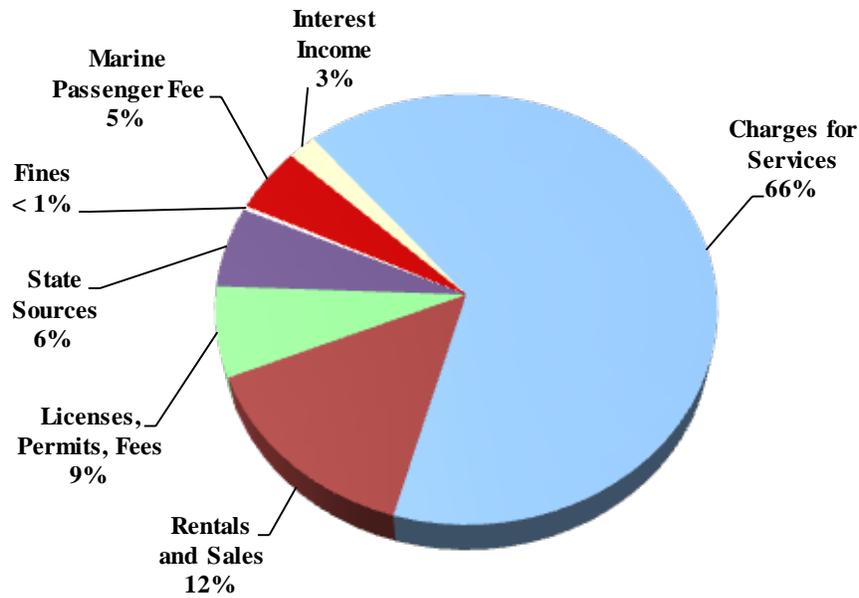
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY21 ADOPTED BUDGET FOR DOCKS \$ 2,150,000

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 973,400	1,034,200	1,100,200	1,133,600	1,173,300
Commodities and Services	737,700	900,200	903,300	981,400	979,200
Capital Outlay	-	35,000	35,000	35,000	35,000
Support to:					
Marine Passenger Fee	170,000	-	-	-	-
Capital Projects	2,235,000	-	-	-	-
Total Expenses	4,116,100	1,969,400	2,038,500	2,150,000	2,187,500
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	15,100	15,100
Charges for Services	1,505,900	1,562,000	1,141,400	1,660,000	1,660,000
Licenses, Permits and Fees	378,200	400,000	-	-	-
Interest	133,200	54,300	70,000	70,000	70,000
Support from Marine Passenger Fee	457,600	55,000	55,000	448,500	448,500
Support from Port Development Fee	-	358,500	358,500	-	-
Total Funding Sources	2,485,900	2,440,800	1,635,900	2,193,600	2,193,600
FUND BALANCE:					
Beginning Available Fund Balance	3,909,800	2,279,600	2,279,600	1,877,000	1,920,600
Increase (Decrease) in Fund Balance	(1,630,200)	471,400	(402,600)	43,600	6,100
End of Period Fund Balance	\$ 2,279,600	2,751,000	1,877,000	1,920,600	1,926,700

BUDGET HIGHLIGHT

The Docks FY21 Adopted Budget shows an increase from the FY20 Amended Budget of \$180,600 (9.2%) and the FY22 Approved Budget shows an increase over FY21 of \$37,500 (1.7%).

The significant budgetary changes include:

FY21 Adopted Budget

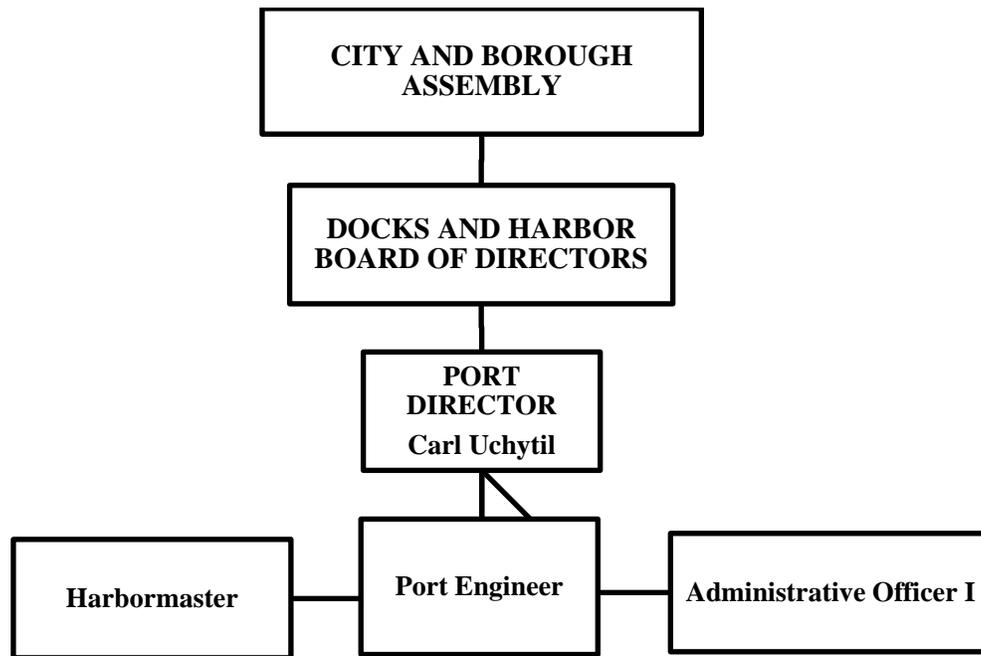
- Personnel Services increased over the FY20 Amended Budget by \$99,400 (9.6%) due to adjusted allocation of split positions and anticipated increases in personnel services.
- Commodities and services increased over the FY20 Amended Budget by \$81,200 (9.0%) due to increases in full cost allocation (\$22,200),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

FY22 Approved Budget

- Personnel Services increased over the FY21 Adopted Budget by \$39,700 (3.5%) due to longevity merit increases and negotiated wage rate increases.

DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations

CIP's

Cruise Ship Management

NOTES

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HARBORS

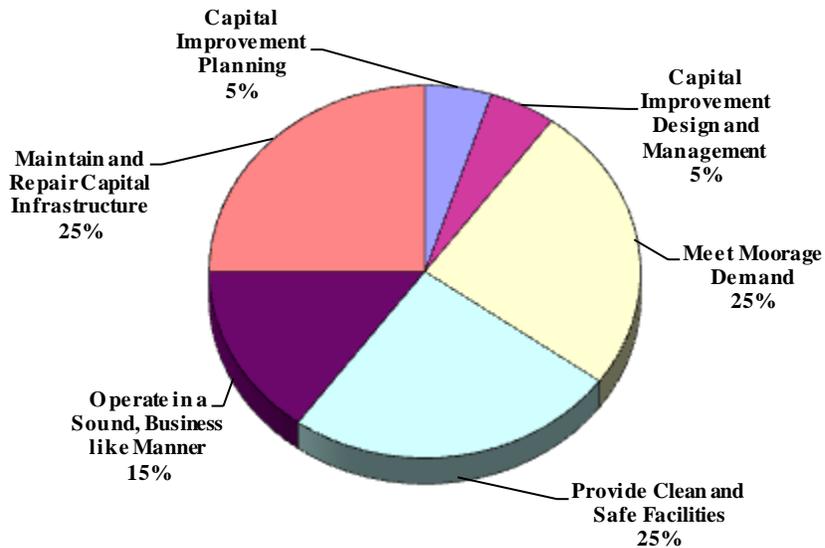
HARBORS MISSION STATEMENT

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

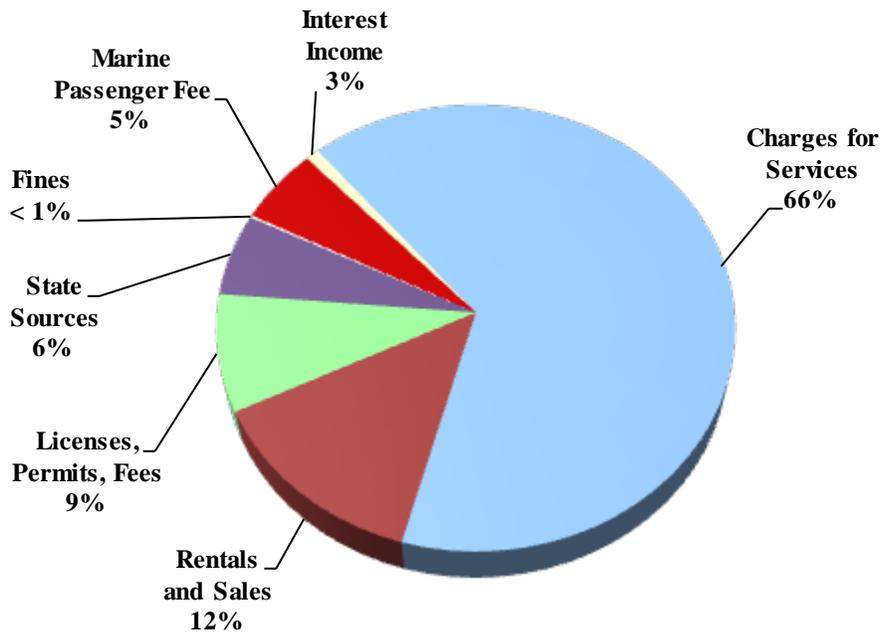
FY21 ADOPTED BUDGET FOR HARBORS

\$ 4,250,400

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 1,830,400	1,910,000	1,804,600	1,872,800	1,935,000
Commodities and Services	1,352,700	1,465,800	1,499,700	1,629,200	1,626,800
Capital Outlay	11,900	10,000	10,000	10,000	10,000
Debt Service	639,900	738,100	738,100	738,400	737,600
Support to Capital Projects	-	140,000	140,000	-	-
Total Expenses	3,834,900	4,263,900	4,192,400	4,250,400	4,309,400
FUNDING SOURCES:					
Charges for Services	2,703,600	2,925,000	2,592,400	3,340,000	3,340,000
Rentals	910,200	890,000	887,000	890,000	890,000
State Shared Revenue	447,900	365,000	407,000	275,000	365,000
Fines and Forfeitures	15,400	20,000	11,000	15,000	15,000
Other Income	-	-	63,400	-	-
Interest Income	150,600	87,500	70,000	70,000	70,000
Total Funding Sources	4,227,700	4,287,500	4,030,800	4,590,000	4,680,000
FUND BALANCE:					
Fund Balance Reserve	749,500	749,500	749,500	749,500	749,500
Beginning Available Fund Balance	(600,300)	(207,500)	(207,500)	(369,100)	(29,500)
Increase (decrease) in Fund Balance	392,800	23,600	(161,600)	339,600	370,600
End of Period Fund Balance	\$ 542,000	565,600	380,400	720,000	1,090,600

BUDGET HIGHLIGHT

The Harbors FY21 Adopted Budget decreases from the FY20 Amended Budget by \$13,500 (0.3%) and the FY22 Approved Budget shows an increase from FY21 of \$59,000 (1.4%).

The significant budgetary changes include:

FY21 Adopted Budget

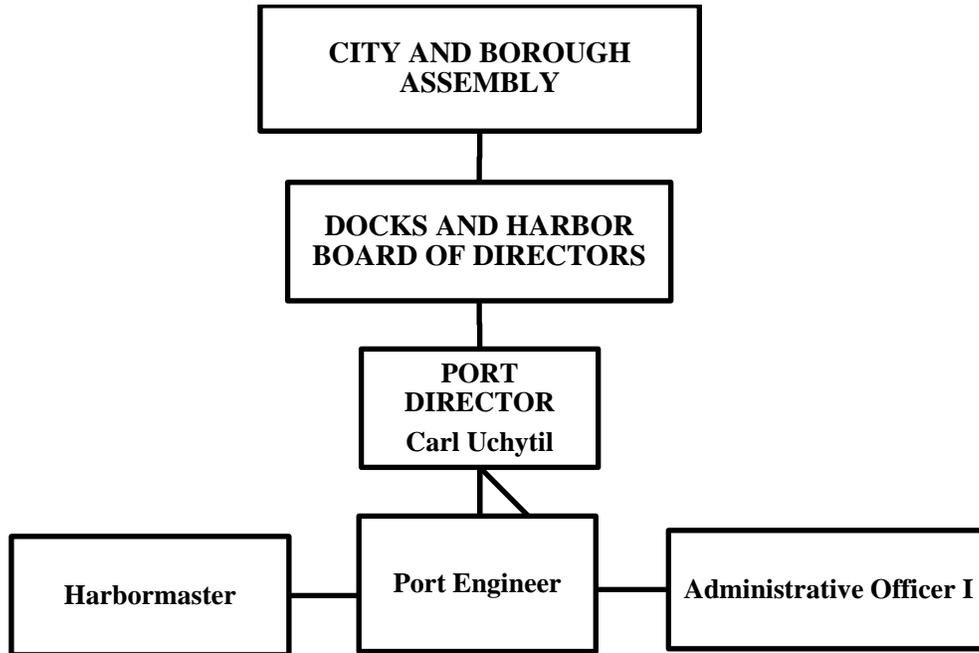
- Personnel services decreased the FY20 Amended Budget by \$37,200 (1.9%) due to adjusted allocation of split positions and staff turnover.
- Commodities and services increased over the FY20 Amended Budget by \$163,400 (11.1%) due to increases in full cost allocation (\$22,200), insurance costs (\$21,000), building maintenance (\$20,300), and fleet equipment maintenance (\$60,000).
- Capital projects decreased from the FY20 Amended Budget by \$140,000. There are no transfers to capital projects planned in FY21.

FY22 Approved Budget

- Personnel services increased over the FY21 Adopted Budget by \$62,200 (3.3%) due to longevity merit increases and negotiated wage rate increases.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

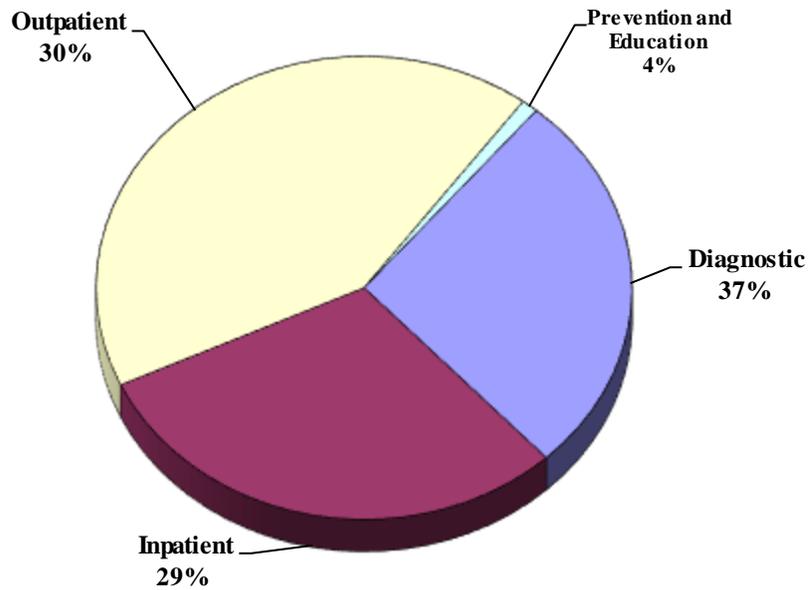
MISSION STATEMENT

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

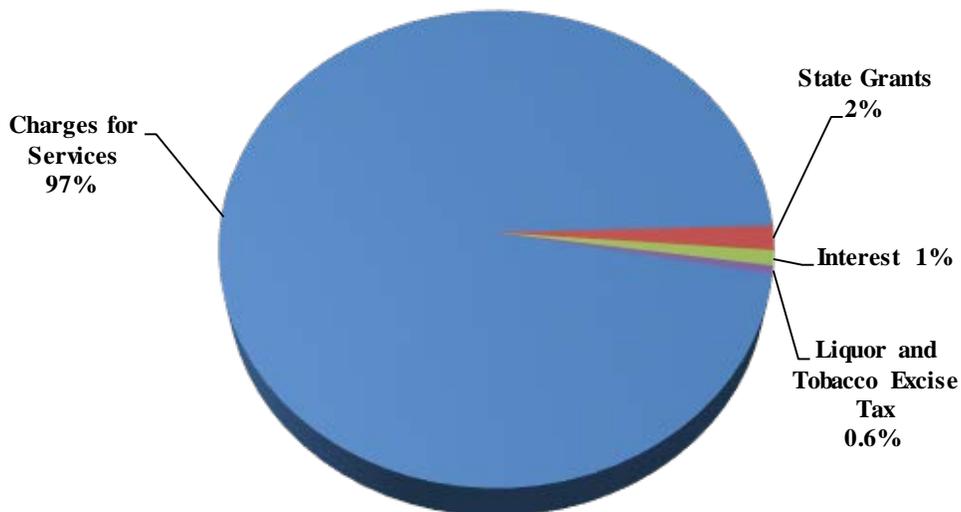
FY21 ADOPTED BUDGET

\$ 123,946,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 69,474,300	66,978,000	75,849,500	78,281,100	78,281,100
Commodities and Services	26,994,900	27,371,200	28,467,900	30,205,100	30,205,100
Capital Outlay	4,407,400	6,263,000	6,263,100	3,508,500	3,508,500
Debt Service	1,410,900	1,661,900	1,661,900	1,661,500	1,666,700
Support to Capital Projects	2,400,000	4,000,000	4,000,000	10,290,000	10,290,000
Total Expenses	104,687,500	106,274,100	116,242,400	123,946,200	123,951,400
FUNDING SOURCES:					
Charges for Services	101,401,300	103,800,500	102,134,700	115,531,600	115,531,600
State Grants	1,404,800	1,452,800	1,980,300	1,980,300	1,980,300
Federal Grants	-	-	-	-	-
Interest Income	2,415,900	1,277,500	1,225,100	1,225,100	1,225,100
Support from:					
Liquor Tax	975,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Total Funding Sources	106,715,000	107,223,800	106,033,100	119,430,000	119,430,000
FUND BALANCE:					
Fund Balance Reserve	1,741,400	1,741,400	1,741,400	1,741,400	1,741,400
Beginning Available Fund Balance	73,125,700	75,153,200	75,153,200	64,943,900	60,427,700
Increase (Decrease) in Fund Balance	2,027,500	949,700	(10,209,300)	(4,516,200)	(4,521,400)
 End of Period Fund Balance	 \$ 76,894,600	 77,844,300	 66,685,300	 62,169,100	 57,647,700
 STAFFING	 438.77	 464.11	 465.57	 484.33	 484.33

BUDGET HIGHLIGHT

The Hospital FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$17,672,100 (16.6%).

The significant budgetary changes include:

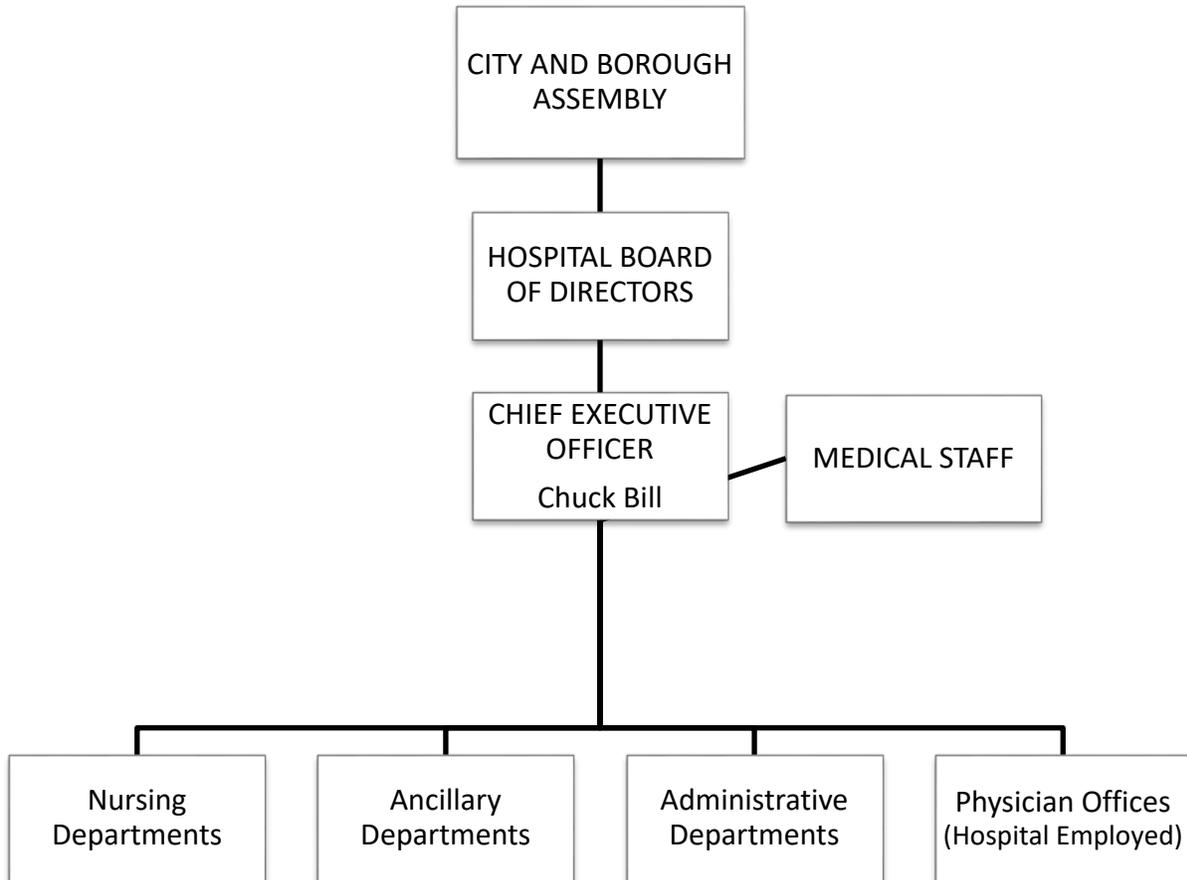
FY21 Adopted Budget

- Personnel services shows an increase over the FY20 Amended Budget of \$11,303,100 (16.6%) due in part to growth in Mental Health and Behavioral Health Services. Also Health Insurance costs increased by 7.5%.
- Commodities and services shows an increase over the FY20 Amended Budget of \$2,833,900 (10.4%) due to inflation and growth of Mental Health and Behavioral Health Services.
- Capital projects shows an increase over the FY20 Amended Budget of \$6,290,000 (157.3%) largely due to building of the Crises Stabilization Center and Deferred Maintenance Projects.

FY22 Approved Budget –no significant changes

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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WASTE MANAGEMENT

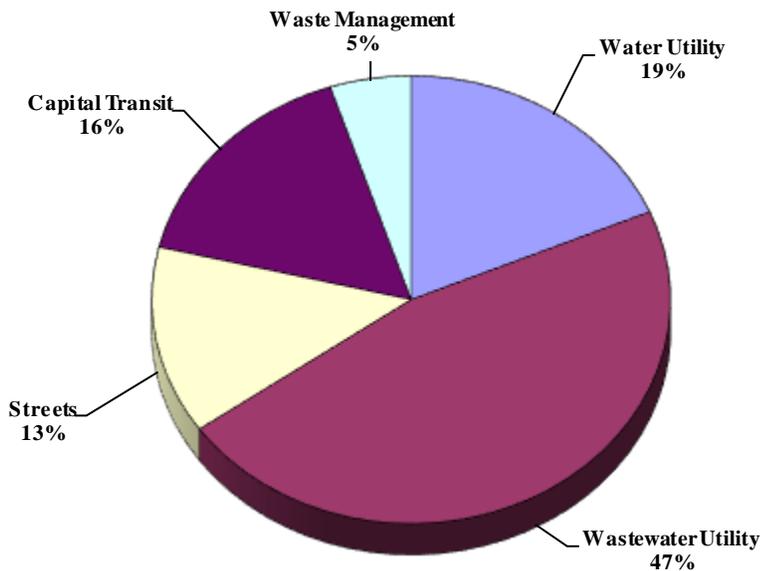
MISSION STATEMENT

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

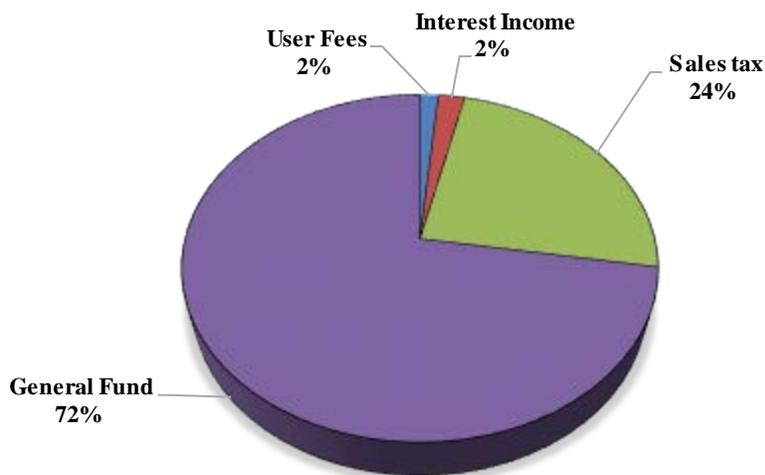
FY21 ADOPTED BUDGET

\$1,991,600

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 144,000	202,100	140,200	168,300	174,900
Commodities and Services	1,153,000	1,488,000	1,754,500	1,823,300	1,825,700
Capital Outlay	-	-	-	-	-
Support to Capital Projects	1,774,600	1,000,000	1,000,000	-	-
Total Expenses	3,071,600	2,690,100	2,894,700	1,991,600	2,000,600
FUNDING SOURCES:					
Charges for Services	1,151,500	1,144,000	655,800	24,400	24,400
Interest Income	67,300	17,500	35,000	35,000	35,000
Land Sale	1,774,600	-	-	-	1,090,000
Sales Tax Revenue	400,000	400,000	400,000	400,000	200,000
Support from General Fund	-	300,000	300,000	1,204,900	651,200
Total Funding Sources	\$ 3,393,400	1,861,500	1,390,800	1,664,300	2,000,600
FUND BALANCE:					
Beginning Available Fund Balance	1,509,400	1,831,200	1,831,200	327,300	-
Increase (Decrease) in Fund Balance	321,800	(828,600)	(1,503,900)	(327,300)	-
End of Period Fund Balance	\$ 1,831,200	1,002,600	327,300	-	-
STAFFING	1.85	1.60	1.60	1.30	1.30

BUDGET HIGHLIGHT

The Waste Management FY21 Adopted Budget shows a decrease from the FY20 Amended Budget of \$698,500 (26.0%) and the FY22 Approved Budget shows an increase over FY21 of \$9,000 (0.4%).

The significant budgetary changes include:

FY21 Adopted Budget

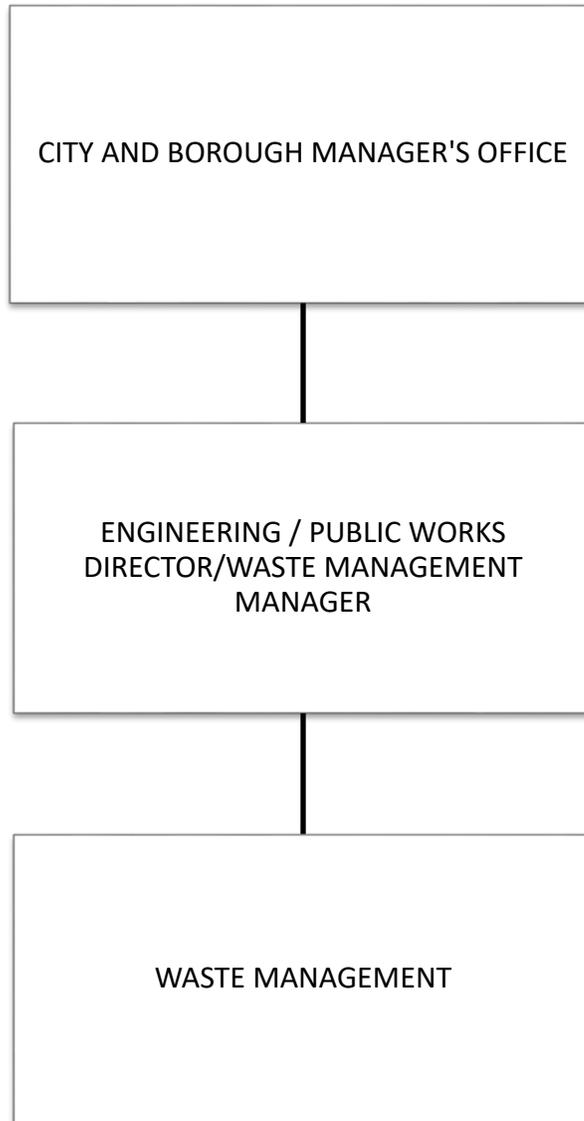
- Personnel services shows a decrease from the FY20 Amended Budget by \$33,800 (16.7%) due to a reduction in staff allocations.
- Commodities and services shows an increase over the FY20 Amended Budget of \$335,300 (22.5%) due to increases in rent, full cost allocation, fleet costs, and contractual services.
- Support to capital projects shows a decrease from the FY20 Amended Budget of \$1,000,000 (100%) as the project is now fully funded.

FY22 Approved Budget

- Personnel services shows an increase over the FY21 Adopted Budget of \$6,600 (2.3%) due to longevity merit increases and negotiated wage rate increases.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration
Household Hazardous Waste
Recycling
Junk Vehicles

NOTES

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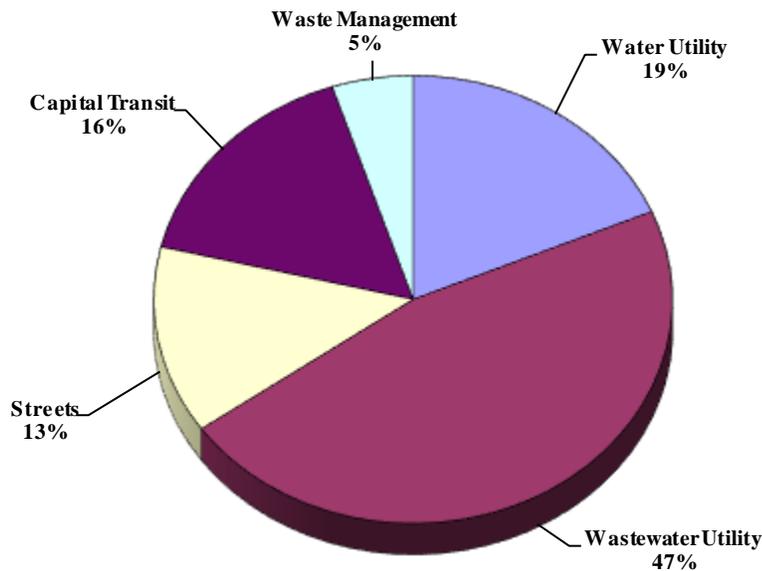
WASTEWATER

MISSION STATEMENT

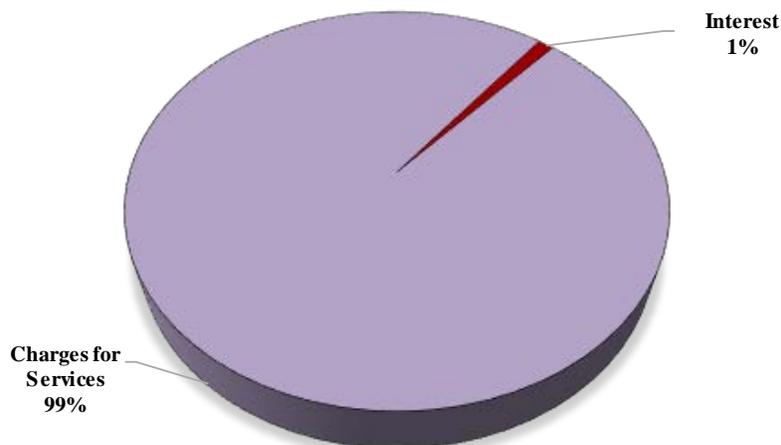
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY21 ADOPTED BUDGET \$ 18,983,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 3,307,000	4,622,600	3,477,500	4,663,300	4,783,600
Commodities and Services	4,466,800	5,117,000	4,558,000	5,606,700	5,574,800
Capital Outlay	6,800	785,000	-	720,000	120,000
Debt Service	501,000	1,449,500	1,604,500	1,778,200	1,776,900
Support to Capital Projects	3,845,000	3,225,000	3,225,000	6,215,000	-
Total Expenses	12,126,600	15,199,100	12,865,000	18,983,200	12,255,300
FUNDING SOURCES:					
Charges for Services	14,290,700	13,018,000	13,942,200	14,529,000	14,819,800
Interest	558,300	195,800	270,800	162,500	145,000
Total Funding Sources	14,849,000	13,213,800	14,213,000	14,691,500	14,964,800
FUND BALANCE:					
Beginning Available Fund Balance	8,357,200	11,079,600	11,079,600	12,427,600	8,135,900
Increase (decrease) in Fund Balance	2,722,400	(1,985,300)	1,348,000	(4,291,700)	2,709,500
End of Period Fund Balance	\$ 11,079,600	9,094,300	12,427,600	8,135,900	10,845,400
STAFFING	36.86	36.86	36.86	37.16	37.16

BUDGET HIGHLIGHT

The Wastewater FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$3,784,100 (24.9%) and the FY22 Approved Budget shows a decrease from FY21 of \$6,727,900 (35.4%).

The significant budgetary changes include:

FY21 Adopted Budget

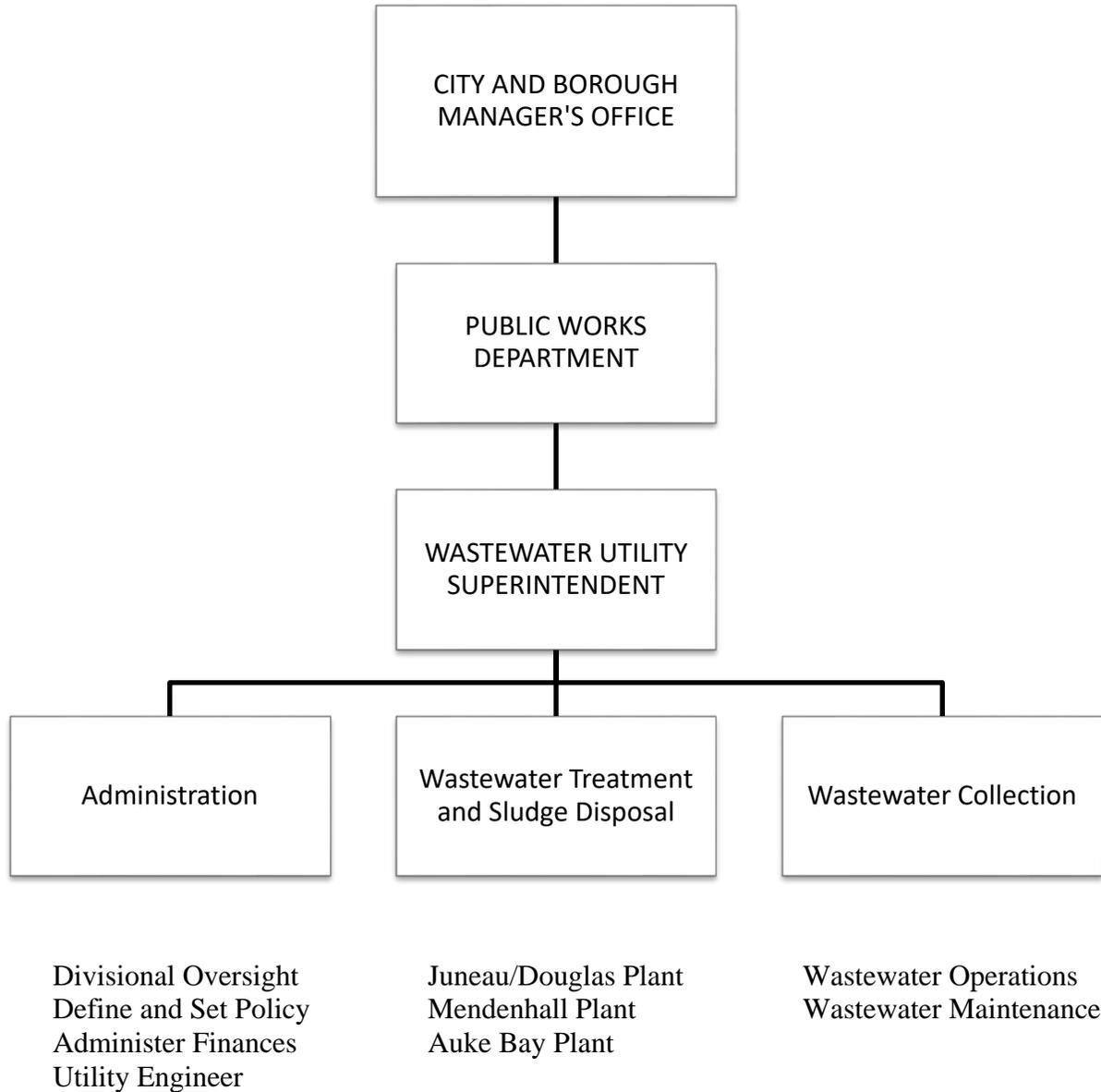
- Commodities and services shows an increase over the FY20 Amended Budget of \$489,700 (9.6%), due to increases full cost allocation (\$149,500), insurance costs (\$37,300), and building maintenance (\$30,000).
- Capital project funding shows an increase over FY20 Amended Budget of \$2,990,000 (92.7%) primarily due to planned pump station upgrades and upgrades to process controls and supervisory control and data acquisition at the wastewater utility facility.

FY22 Approved Budget

- Personnel services shows an increase over the FY21 Adopted Budget of \$120,300 (2.6%) due to longevity merit increases and negotiated wage rate increases.
- Capital outlay shows a decrease from the FY21 Adopted Budget of \$600,000 (83.3%) as there is no plan to purchase additional equipment.
- Capital project funding shows a decrease from the FY21 Adopted Budget of \$6,215,000 (100%) as funding for projects is planned to be complete in FY21.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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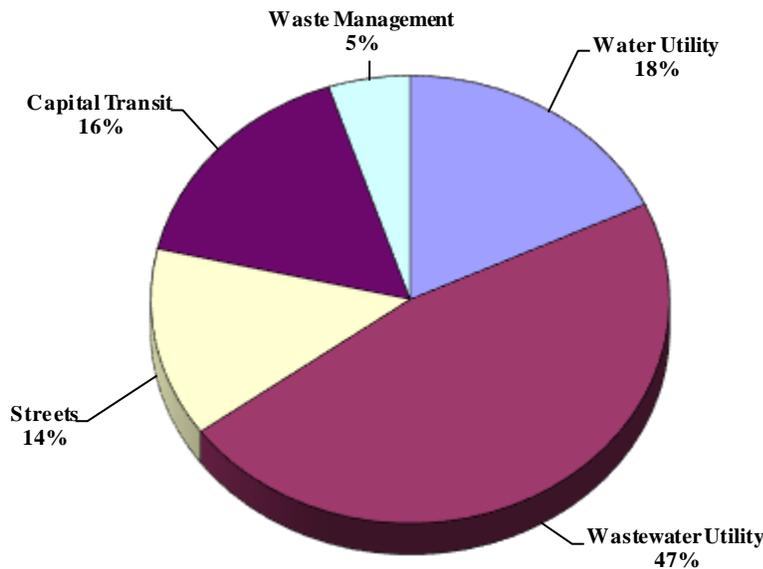
WATER

MISSION STATEMENT

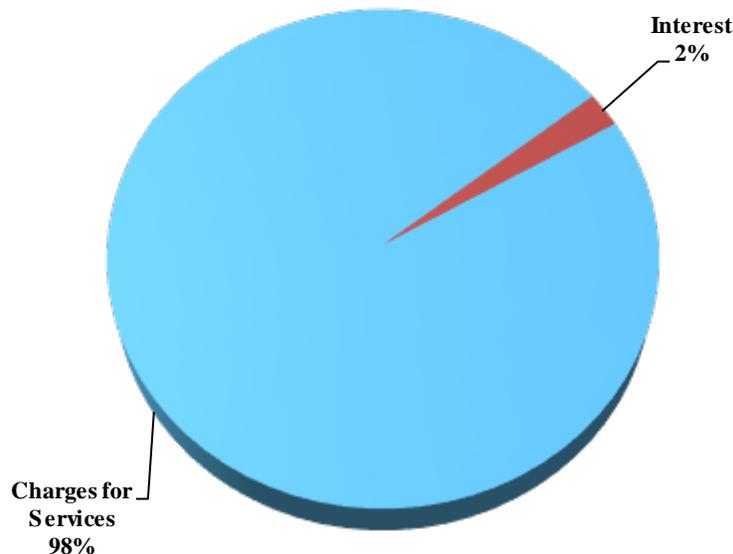
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY21 ADOPTED BUDGET \$ 7,746,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 1,299,100	1,758,000	1,574,000	1,787,900	1,829,200
Commodities and Services	1,278,400	1,582,000	1,471,800	1,723,400	1,750,700
Capital Outlay	-	185,000	60,000	185,000	185,000
Debt Service	73,000	126,200	126,200	137,200	126,100
Support to Capital Projects	1,600,000	4,050,000	4,050,000	3,913,000	2,756,700
Total Expenses	4,250,500	7,701,200	7,282,000	7,746,500	6,647,700
FUNDING SOURCES:					
Charges for Services	5,911,600	5,672,000	5,864,100	6,111,900	6,269,300
Interest	394,900	127,500	180,000	162,500	145,000
Total Funding Sources	6,306,500	5,799,500	6,044,100	6,274,400	6,414,300
FUND BALANCE:					
Beginning Available Fund Balance	7,200,000	9,256,000	9,256,000	8,018,100	6,546,000
Increase (decrease) in Fund Balance	2,056,000	(1,901,700)	(1,237,900)	(1,472,100)	(233,400)
End of Period Fund Balance	\$9,256,000	7,354,300	8,018,100	6,546,000	6,312,600
STAFFING	14.33	14.33	14.33	14.08	14.08

BUDGET HIGHLIGHT

The Water FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$45,300 (0.6%) and the FY22 Approved Budget shows a decrease from FY21 of \$1,098,800 (16.5%).

The significant budgetary changes include:

FY21 Adopted Budget

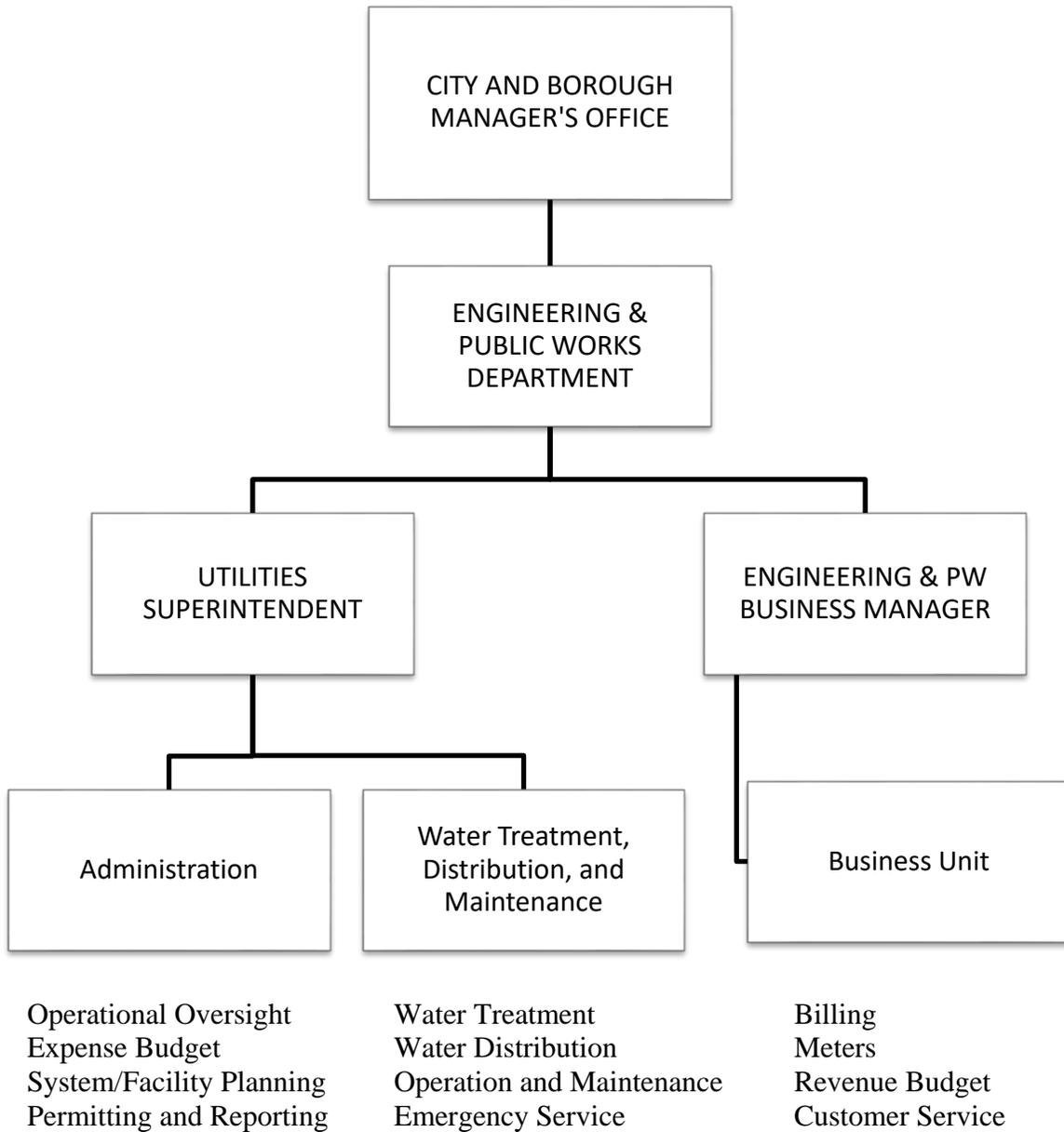
- Personnel services shows an increase over the FY20 Amended Budget by \$29,900 (1.7%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services shows an increase over the FY20 Amended Budget of \$141,400 (8.9%) due to increases in full cost allocation (\$30,300), insurance costs (\$56,900), and contractual services (\$23,700).
- Capital project funding shows a decrease from the FY20 Amended Budget of \$137,000 (3.4%) due to the completion of utility improvement projects.

FY22 Approved Budget

- Personnel services shows an increase over the FY21 Adopted Budget of \$41,300 (2.3%) due to anticipated increases in personnel services.
- Capital project funding shows a decrease from the FY21 Adopted Budget of \$1,156,300 (41.9%) due to the completion of utility improvement projects.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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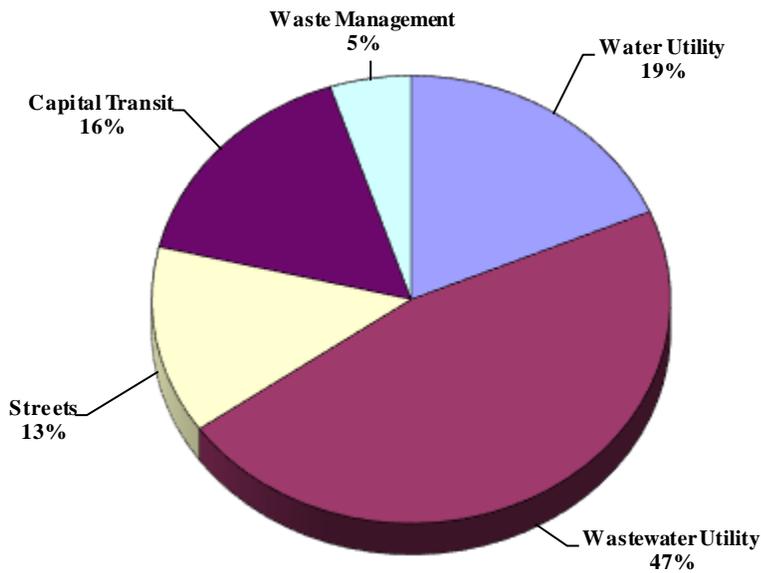
PUBLIC WORKS FLEET MAINTENANCE

MISSION STATEMENT

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

FY21 ADOPTED BUDGET \$ 2,341,400

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

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

BUDGET HIGHLIGHT

The Fleet Maintenance FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$72,300 (3.2%) and the FY22 Approved Budget shows an increase over FY21 of \$30,100 (1.3%).

The significant budgetary changes include:

FY21 Adopted Budget

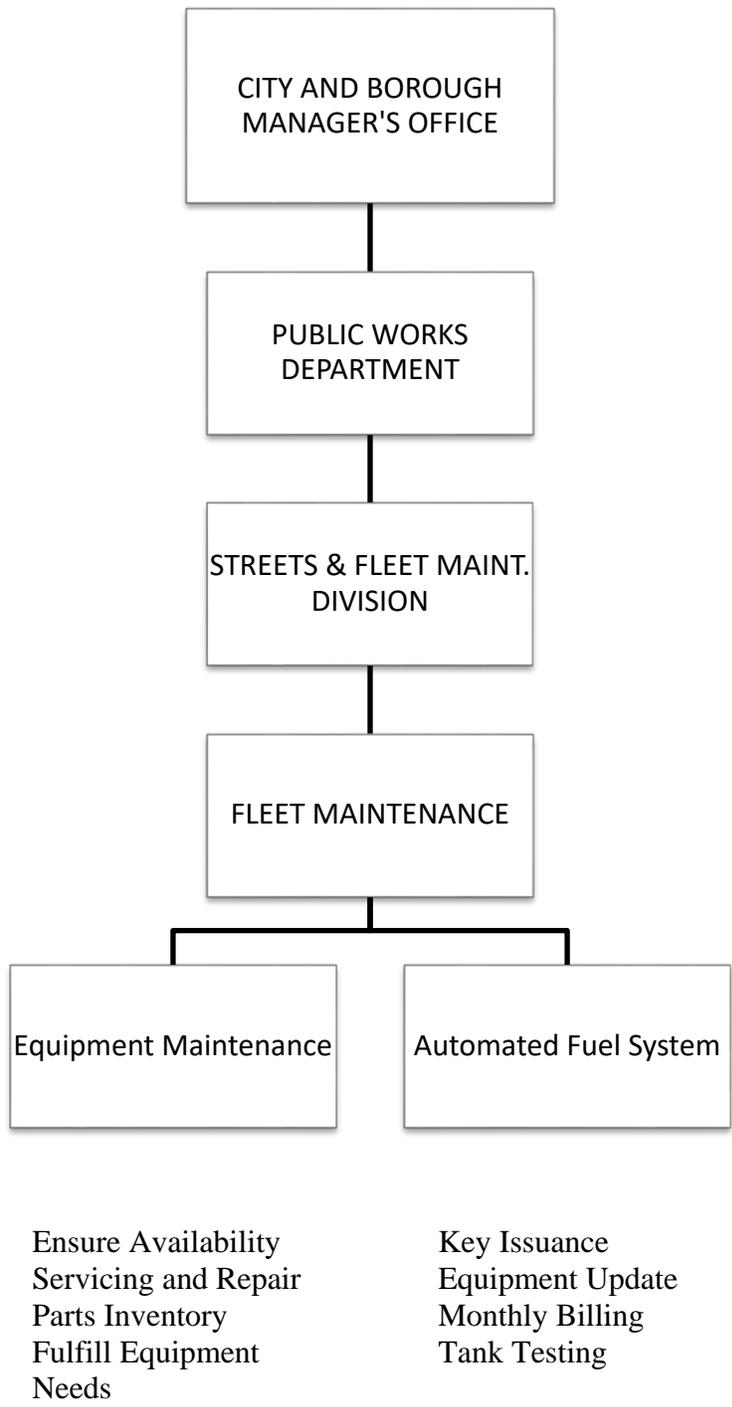
- Personnel Services shows an increase over the FY20 Amended Budget of \$13,200 (1.7%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services shows an increase over the FY20 Amended Budget of \$59,100 (4.0%) due primarily to increases in fleet replacement reserves (\$35,000) and materials and commodities (\$10,000).

FY22 Approved Budget

- Personnel Services shows an increase over the FY21 Adopted Budget of \$30,000 (3.7%) due to longevity merit increases and negotiated wage rate increases.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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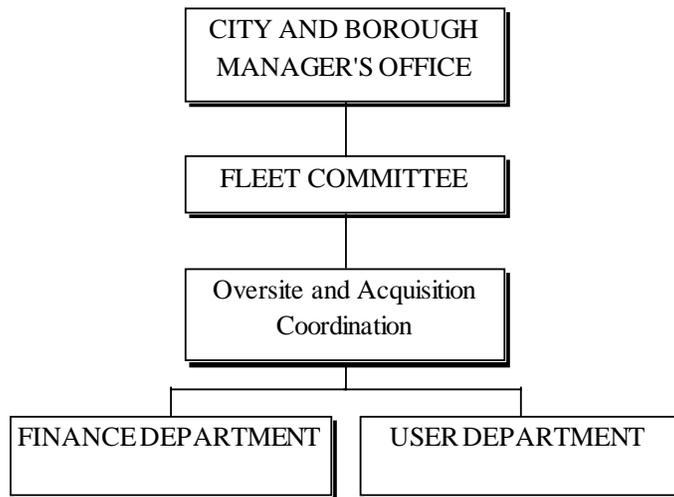
EQUIPMENT ACQUISITION FUND

MISSION STATEMENT

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

FY21 ADOPTED BUDGET \$ 7,038,000

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY19 Actuals	FY20		FY21	FY22
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Interdepartmental Charges	\$ 78,100	76,900	76,900	98,200	98,200
Commodities and Services	125,200	-	-	-	-
Capital Outlay	2,639,400	4,723,100	3,548,900	6,939,800	8,145,400
Total Expenses	2,842,700	4,800,000	3,625,800	7,038,000	8,243,600
FUNDING SOURCES:					
Contributions from departments	2,564,600	2,808,600	2,758,600	2,871,300	2,956,500
Interest Income	294,000	45,100	113,800	113,800	113,800
Federal Grant	-	-	-	-	-
State Grant	688,700	854,900	333,800	200,400	3,225,300
Gain (Loss) on Equipment Sales	149,800	75,000	75,000	100,000	100,000
Support from General Fund	271,200	-	-	-	-
Support from Marine Passenger Fees	-	-	-	-	-
Total Funding Sources	3,968,300	3,783,600	3,281,200	3,285,500	6,395,600
FUND BALANCE:					
Beginning Available Fund Balance	6,078,600	7,204,200	7,204,200	6,859,600	3,107,100
Increase (Decrease) in Fund Balance	1,125,600	(1,016,400)	(344,600)	(3,752,500)	(1,848,000)
 End of Period Fund Balance	 \$ 7,204,200	 6,187,800	 6,859,600	 3,107,100	 1,259,100

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 FY21 Adopted Budget is an increase of \$2,238,000 (46.6%) from the FY20 Amended Budget. The FY22 Approved Budget shows an increase of \$1,205,600 (17.1%) over FY21.

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

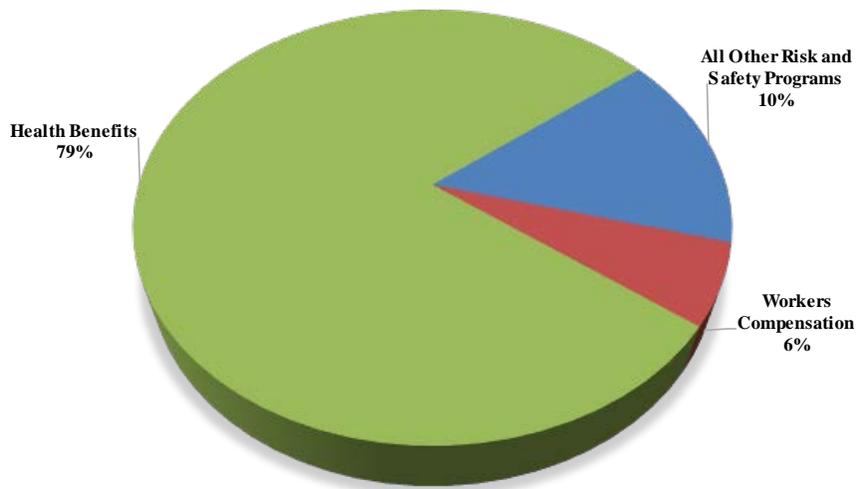
RISK MANAGEMENT

MISSION STATEMENT

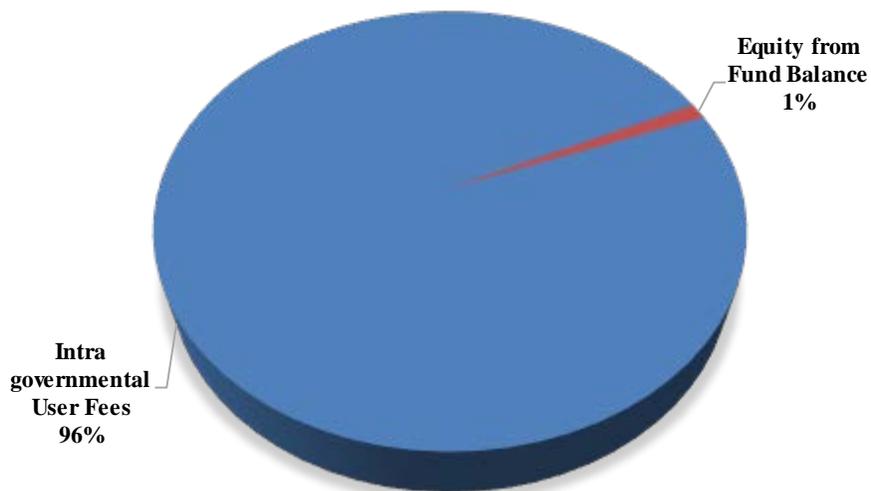
Risk Management will work with the City, Bartlett Regional Hospital and Juneau School District to promote and protect the health, safety, and wellness of our employees while preserving and protecting our resources against losses.

FY21 ADOPTED BUDGET **\$ 26,214,300**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 639,100	693,500	678,700	684,300	706,800
Commodities and Services	20,824,800	24,154,300	22,728,000	25,530,000	26,483,600
Support to Capital Projects	1,734,100	-	-	-	-
Total Expenses	23,198,000	24,847,800	23,406,700	26,214,300	27,190,400
FUNDING SOURCES:					
Intragovernmental User Fees	22,454,600	22,299,600	23,215,000	25,912,300	27,871,700
Transfer from General Fund	349,500	-	-	-	-
Total Funding Sources	22,804,100	22,299,600	23,215,000	25,912,300	27,871,700
FUND BALANCE:					
Beginning Available Fund Balance	6,790,600	6,396,700	6,396,700	6,205,000	5,903,000
Increase (Decrease) in Fund Balance	(393,900)	(2,548,200)	(191,700)	(302,000)	681,300
 End of Period Fund Balance	 \$ 6,396,700	 3,848,500	 6,205,000	 5,903,000	 6,584,300

BUDGET HIGHLIGHT

The Risk Management FY21 Adopted Budget shows an increase over the FY20 Amended Budget of \$1,366,500 (5.5%) and the FY22 Approved Budget shows an increase over FY21 of \$976,100 (.7%). Increases are primarily due to anticipated increases in insurance costs and the addition of health coverage for Juneau School District (JSD) administrative employees.

The significant budgetary changes include:

FY21 Adopted Budget

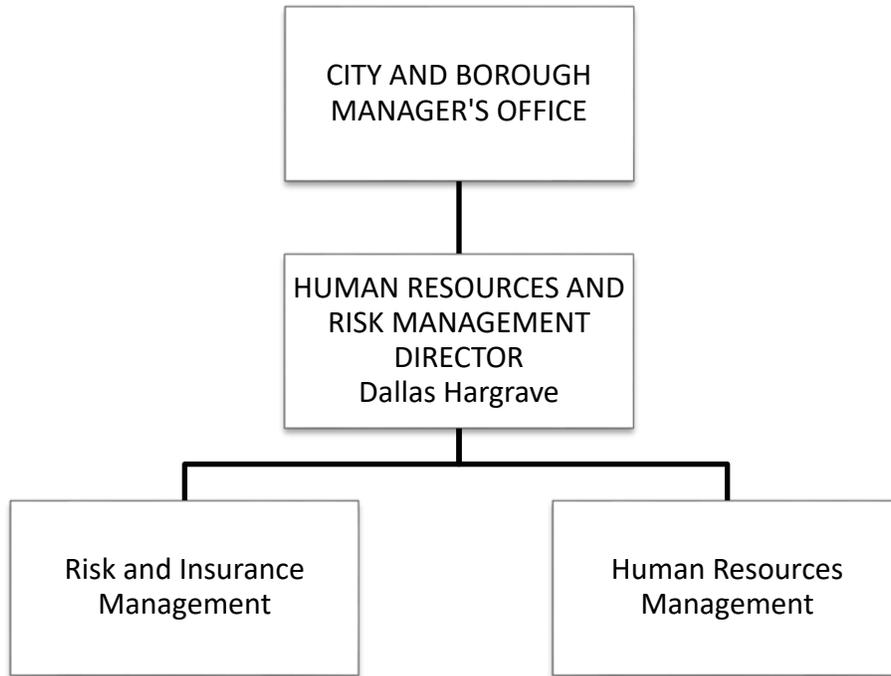
- Personnel services shows a decrease from the FY20 Amended Budget by \$9,200 (1.3%) due to staff turnover.
- Commodities and services shows an increase over the FY20 Amended Budget of \$1,375,000 (5.7%) due to anticipated increases in insurance costs and the addition of health coverage for JSD administrative employees.

FY22 Approved Budget

- Personnel services shows an increase over the FY21 Adopted Budget of \$22,500 (3.3%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services shows an increase over the FY21 Adopted Budget of \$953,600 (3.7%) due to anticipated increases in insurance costs and the addition of health coverage for JSD administrative employees.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



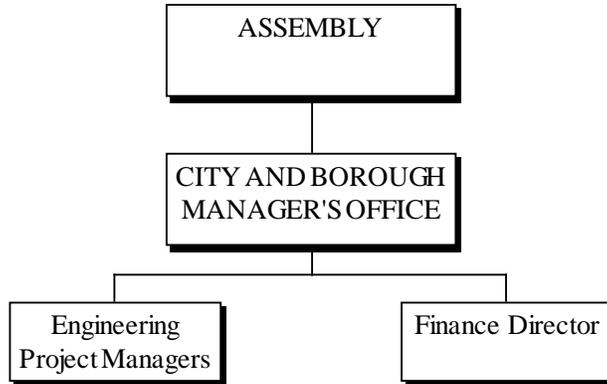
Safety and Loss Control
Claims Management
Health Benefits, Group Life, and
Wellness
Employment Security
Administrative Support

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

NOTES

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



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

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

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

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

SPECIAL ASSESSMENTS

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 103,700	136,300	123,000	141,600	147,500
Commodities & Services	21,000	25,700	24,700	24,700	24,900
Capital Outlay	28,600	95,000	100,000	95,000	95,000
Debt Service:					
#91 N Douglas Sewer V	18,400	18,200	18,200	18,000	17,700
#95 N Douglas Sewer	32,100	31,700	31,700	31,300	30,900
#96 Auke Bay Sewer	1,500	1,500	1,500	1,500	1,500
#97 Eagles Edge Water	-	54,400	66,900	26,000	27,800
#98 W Valley Sewer I & II	53,300	52,700	52,700	52,100	51,400
#130 W Valley Sewer III	16,000	15,800	15,800	15,600	15,400
Support to General Fund	2,000	1,400	3,700	13,900	13,200
Support to Capital Projects	476,000	-	-	-	-
Total Expenditures	752,600	432,700	438,200	419,700	425,300
FUNDING SOURCES:					
Assessment Payments	455,800	53,900	95,400	37,900	37,900
Square Foot Add-on Fees	90,200	253,500	220,500	168,000	168,000
Penalties and Interest	17,400	31,700	30,400	27,400	23,700
Total Funding Sources	\$ 563,400	\$ 339,100	\$ 346,300	\$ 233,300	\$ 229,600
FUND BALANCE					
Beginning Fund Balance	\$ 2,186,000	1,996,800	1,996,800	1,904,900	1,718,500
Increase (Decrease) In Fund Balance	(189,200)	(93,600)	(91,900)	(186,400)	(195,700)
End of Period Fund Balance	\$ 1,996,800	1,903,200	1,904,900	1,718,500	1,522,800
funding sources w/o change in fb	563,400	339,100	346,300	233,300	229,600

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

ASSESSMENT REVENUE

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

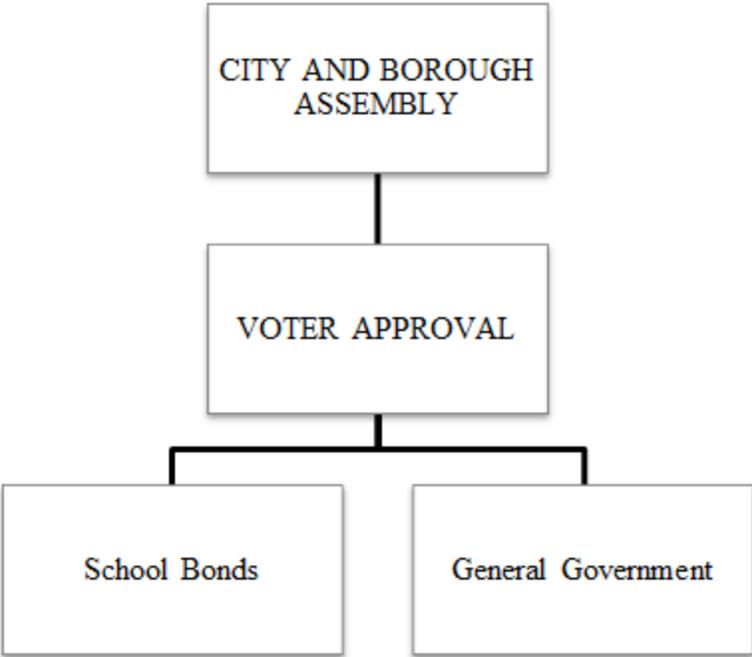
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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



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 FY21 (calendar year 2020) projected area wide assessment is \$5.1 billion. Therefore, bond indebtedness should not exceed \$255.0 million. As of June 30, 2019 the G.O. debt is \$55.2 million with an additional \$49.2 million in revenue bonds and loans. Of the G.O. amount at June 30, 2019, \$21.9 million qualified for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). In FY20, the State only reimbursed half of the qualified reimbursement to the City. In FY21, the State will not reimburse any of the qualified reimbursement to the City, resulting in CBJ being obligated to pay \$47.6 million in outstanding G.O. debt.

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

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

Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. Due to the State's financial situation, they will not be reimbursing any amount for the School Construction Bond Debt Reimbursement Program in FY21. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program. It is unknown if the program will be reinstated when the current moratorium ends July 1, 2020.

Budgeting and Accounting for Debt Service

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

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

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

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
GO Debt Service Fund:					
School Improvement Bonds	\$ 11,513,300	9,548,900	9,548,900	8,713,200	7,393,500
Building Bonds	6,275,000	7,024,000	6,382,000	6,387,400	6,349,600
Leases	56,300	-	-	-	-
Bond Issuance Costs	-	60,000	86,000	-	-
Maintenance Fees	5,800	12,600	2,600	2,600	1,700
Other	-	82,300	-	-	-
Total GO Debt	17,850,400	16,727,800	16,019,500	15,103,200	13,744,800
Enterprise Funds:					
Airport	-	1,066,000	285,000	3,054,000	3,384,900
Harbors	639,900	738,100	738,100	738,400	737,600
Wastewater	501,000	1,449,500	1,604,500	1,778,200	1,776,900
Water	73,000	126,200	126,200	137,200	126,100
Hospital	1,410,900	1,661,900	1,661,900	1,661,500	1,666,700
Total Enterprise Funds Debt	2,624,800	5,041,700	4,415,700	7,369,300	7,692,200
Total Debt Service Obligation	\$ 20,475,200	21,769,500	20,435,200	22,472,500	21,437,000

Changes in Outstanding General Obligation Debt Service

School bond debt will continue to decrease over the course of the next few years as debt comes due and no new debt is scheduled to be taken on. School debt payments will decrease \$0.8 million (8.8%) and \$1.3 million (15.1%) in FY21 and FY22, respectively. Building debt payments will decrease \$0.6 million (9.0%) in FY21 from the FY20 Amended Budget, and will decrease \$37,800 (0.5%) in FY22 from the FY21 Adopted Budget. New debt payments for the Airport Terminal bonds issued in FY20 will be paid by the Airport as an eligible CARES Act expenditure in FY21 and FY22.

DEBT SERVICE FUND

COMPARATIVES

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	66,200	113,900	113,900	208,300	-
'09 School (\$1.17M)	138,000	137,700	137,700	-	-
'10 School (\$6M)	717,500	707,800	707,800	696,200	-
'11 School (\$5.8M)	657,300	659,600	659,600	655,200	-
'12 II Refund '03A (\$9.08M)	1,958,400	-	-	-	-
'12 III A Bay Sch (\$11.3M)	1,199,700	1,168,200	1,168,200	1,169,300	1,167,700
'12 III Adair/Ken Turf (\$1.19M)	126,300	123,000	123,000	123,100	123,000
'12 III A Bay Sch Heating (\$700K)	74,400	72,400	72,400	72,500	72,300
'13 III A Bay Sch (\$7.345M)	905,500	903,700	903,700	902,100	902,000
'15 II GO 2005A Refund (\$3.39M)	705,800	708,800	708,800	-	-
'16-III/IV 2006B Refund (\$17.575M)	3,861,500	3,849,800	3,849,800	3,784,100	4,029,000
'18 GO 2008A&B Refund (\$5.057M)	1,102,700	1,104,000	1,104,000	1,102,400	1,099,500
Total School Debt	11,513,300	9,548,900	9,548,900	8,713,200	7,393,500
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	13,300	14,800	14,800	12,200	11,600
'08C Pool (OTC) (\$662K)	89,400	65,000	65,000	110,000	34,500
'09 Pool (\$11.245M)	1,306,800	1,331,100	1,331,100	-	-
'10 Pool (\$7.58M)	400,000	400,000	400,000	1,776,500	1,820,500
'12 III Refund '03B (\$7.415M)	928,300	937,100	937,100	948,600	947,900
'13 I CIP (\$2.6M)	199,600	204,600	204,600	200,200	200,800
'14 II CIP (\$11.2M)	908,400	909,000	909,000	911,400	907,600
'14 I Seawalk CIP (\$6.055M)	404,800	406,500	406,500	403,100	404,600
'15 Port CIP (\$26.63M)	1,692,500	1,688,200	1,688,200	1,692,300	1,689,000
'16-III/IV CIP Go (\$2.635M)	331,900	332,700	332,700	333,100	333,100
'18 CIP GO (\$5.9M)	-	735,000	-	-	-
'19 JIA GO-Ex (\$2.875M)	-	-	52,000	-	-
'19 JIA GO-AMT (\$2.25M)	-	-	41,000	-	-
Total Building Debt	6,275,000	7,024,000	6,382,000	6,387,400	6,349,600
Bond Maintenance Fees	5,800	12,600	2,600	2,600	1,700
Bond Issuance Costs	-	60,000	86,000	-	-
Lease: '15 JPD Equip	28,800	-	-	-	-
Lease: '15 CCFR Equip	27,500	-	-	-	-
Govern Upgrade	-	82,300	-	-	-
Total Areawide Debt	\$ 17,850,400	16,727,800	16,019,500	15,103,200	13,744,800

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY19 Actuals	FY20		FY21 Adopted Budget	FY22 Approved Budget
		Amended Budget	Projected Actuals		
FUNDING SOURCES:					
Interest Income	65,100	-	-	-	-
Federal Subsidy	94,800	183,400	183,400	126,000	97,500
School Construction Reimb.	8,453,900	7,096,000	3,550,000	-	2,818,000
Property Tax	6,320,300	5,946,100	5,969,000	6,134,500	6,134,500
Support From:					
Sales Tax	1,040,000	-	-	-	-
Port Development Fund	2,097,400	2,094,800	2,094,800	2,095,400	2,093,600
Roaded Service Area	28,800	-	-	-	-
Fire Service Area	27,500	-	-	-	-
Capital Projects	52,000	-	-	-	-
Total Funding Sources	\$ 18,179,800	15,320,300	11,797,200	8,355,900	11,143,600
FUND BALANCES					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Beginning Available Balance	4,827,200	5,156,600	5,156,600	934,300	(5,813,000)
Increase (Decrease) in Available	329,400	(1,407,500)	(4,222,300)	(6,747,300)	(2,601,200)
End of Period Available	\$ 5,156,600	3,749,100	934,300	(5,813,000)	(8,414,200)

DEFINITIONS OF FUNDS

Governmental Funds

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

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

DEFINITIONS OF FUNDS

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

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

DEFINITIONS OF FUNDS

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

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

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

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

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

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

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

Proprietary Funds

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

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

DEFINITIONS OF FUNDS

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

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

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

Fiduciary Funds

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

GLOSSARY

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

GLOSSARY

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

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

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

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

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

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

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

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

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

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

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

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

Major Funds

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

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

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

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

GLOSSARY

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

GLOSSARY

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

Presented by: The Manager
Introduced: April 1, 2020
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2020-08

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2020 Based Upon the Proposed Budget for Fiscal Year 2021.**

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, 2020, based upon the proposed budget for Fiscal Year 2021 beginning July 1, 2020.

<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
Debt Service	1.20
Total	10.66

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

Adopted this 8th day of June, 2020.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2020-09

**An Ordinance Appropriating Funds from the Treasury
for FY21 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, 2020, and ending June 30, 2021. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 6,019,500
Federal Support	17,302,100
Taxes	98,957,600
Charges for Services	153,499,500
Licenses, Permits, Fees	3,136,700
Fines and Forfeitures	314,200
Rentals and Leases	4,561,000
Investment & Interest Income	5,124,100
Sales	566,800
Other Revenue	1,738,000
Total Revenue	291,219,500
General Governmental Fund Balance Increase	(5,846,500)
All Other Funds Fund Balance Decrease	26,036,700
Support From Other Funds	74,276,300
Total Estimated Funding Sources	\$ 385,686,000

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

APPROPRIATION:

General Governmental Funds:

Mayor and Assembly	\$ 4,500,200
City Manager	2,935,900
City Clerk	494,100
Human Resources	682,100
Management Information Systems	3,096,000
Capital City Fire	5,123,400
Capital City Rescue	6,223,600
Capital Transit	6,992,500
Community Development	2,884,100
General Engineering	280,800
Finance	5,661,000
Law	2,209,600
Libraries	3,680,400
Parks and Recreation:	
Parks and Landscape	2,735,500
Recreation	5,756,800
Visitor Services	534,400
Police	17,666,000
Streets	5,869,700
Support To Other Funds:	
School District	28,897,200
All Other Funds	2,179,900
Interdepartmental Charges	(4,192,700)
Capital Projects Indirect Cost Allocation	(524,300)
Total	103,686,200

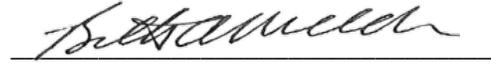
Special Revenue Funds:

Sales Tax	590,600
Hotel Tax	29,900
Tobacco Excise Tax	52,900
Affordable Housing	137,800
Downtown Parking	685,900
Eaglecrest	3,087,400
Lands	1,080,100
Library Minor Contributions	38,800
Marine Passenger Fee	7,500
Port Development	7,600
Support To Other Funds	51,566,500
Total	57,285,000

Debt Service Funds	15,103,200
Special Assessment Funds:	
Special Assessment	405,800
Support To Other Funds	13,900
Total	419,700
Jensen-Olson Arboretum	98,000
Enterprise:	
Juneau International Airport	10,950,800
Bartlett Regional Hospital	113,656,200
Boat Harbors	4,250,400
Docks	2,150,000
Water	3,833,500
Wastewater	12,768,200
Waste Management	1,991,600
Support To Other Funds	20,418,000
Interdepartmental Charges	(15,100)
Total	170,003,600
Internal Service Funds:	
Equipment Acquisition	7,038,000
Fleet Maintenance	2,341,400
Building Maintenance	2,708,000
Risk Management	26,214,300
Interdepartmental Charges	(33,729,400)
Total	4,572,300
Capital Projects:	
Capital Projects	32,131,300
CIP Engineering	2,386,700
Total	34,518,000
Total Appropriation	\$ 385,686,000

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

Adopted this 8th day of June, 2020.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-10(am)

**An Ordinance Appropriating Funds from the Treasury
for FY21 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, 2020, and ending June 30, 2021. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 45,835,700
Federal Support	5,500,000
User Fees, Permits, and Donations	4,377,000
Student Activities Fundraising	<u>2,100,000</u>
Total Revenue	<u>\$ 57,812,700</u>

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	26,842,100
Special Revenue	<u>2,055,100</u>
Total Transfers In	<u>\$ 28,897,200</u>

Fund Balance Decrease	<u>1,006,100</u>
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Total Estimated Funding Sources **\$ 87,716,000**

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

APPROPRIATION:

General Operations	\$ 71,122,400
Special Revenue	<u>16,593,600</u>
Total Appropriation	<u>\$ 87,716,000</u>

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

Adopted this 18th day of May, 2020.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2877(c)(am)

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2021 through 2026, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2021.

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 2021 through Fiscal Year 2026, and has determined the capital improvement project priorities for Fiscal Year 2021.

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 2021 - 2026," dated June 1, 2020, 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 2021 - 2026," are pending capital improvement projects to be undertaken in FY21:

FISCAL YEAR 2021 GENERAL SALES TAX IMPROVEMENTS		
DEPARTMENT	PROJECT	FY21 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 275,000
Manager's Office	JPD - Crow Hill Radio Site Improvements and Upgrades	150,000
Manager's Office	CCFR - Glacier Sta. Air Quality Improvements (vehicle and aircraft exh)	100,000
Parks & Recreation	Deferred Building Maintenance	425,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	350,000
Parks & Recreation	Sports Field Resurfacing & Repairs	100,000
Parks & Recreation	Trail Maintenance	100,000
General Sales Tax Improvements Total		<u>\$ 1,500,000</u>

**FISCAL YEAR 2021
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY21 BUDGET
Street Maintenance	Pavement Management	\$ 810,000
Street Maintenance	Sidewalk & Stairway Repairs	200,000
Street Maintenance	CBJ Minor Arterial Streets ADA Curb Ramp improvements	180,000
Street Maintenance	Areawide Drainage Improvements	100,000
Street Maintenance	Capital Ave (Wiloughby to 9th)	100,000
Street Maintenance	Calhoun Avenue - Main to Gold Ck phase 2	800,000
Street Maintenance	Meadow Lane (south end)	150,000
Street Maintenance	Cedar (Mendenhall to Columbia)	100,000
Street Maintenance	Robbie Road, Ling Court and Laurie Lane	120,000
Street Maintenance	Tongass Boulevard - (Trinity to Loop)	2,140,000
Street Maintenance	Harborview School Zone Expansion	200,000
Street Maintenance	4th Street Drainage -F to I Streets and Side Streets	400,000
Capital Transit	Bus Shelters Improvements	150,000
Capital Transit	Install additional Elect. Bus Charger Infrastructure - Bus Barn	200,000
Parks & Recreation	Kax Trail DOT Match (9.03% match required for ADOT TAP Grant)	350,000
Engineering	EV (Electric Vehicle) Policy and Charging Infrastructure	50,000
Engineering	Contaminated Sites Reporting	50,000
School District	Sayeik: Gastineau School Partial Roof Replacement	\$ 1,500,000
Areawide Street Sales Tax Priorities Total		\$ 7,600,000

**FISCAL YEAR 2021
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/18 - 09/30/23**

DEPARTMENT	PROJECT	FY21 BUDGET
Manager's Office	IT - Infrastructure Upgrades	\$ 400,000
Manager's Office	Affordable Housing Fund	400,000 *
Wastewater Utility	MWWTP Pretreatment	1,200,000
	Process Controls & SCADA (Supervisory Control and Data Acquisition)	
Wastewater Utility	Upgrade	200,000
Wastewater Utility	Auke Bay TP Facility Structural and Painting Projects	100,000
Water Utility	Salmon Creek Efficiency Improvements	500,000
Water Utility	Crow Hill and W Juneau Reservoir Inspection and Rehab	500,000
Parks & Recreation	Deferred Building Maintenance	550,000
Parks & Recreation	Deferred Building Maintenance - DT Library Exterior Siding Repl.	150,000
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		\$ 5,400,000

* Operating Budget Funding

**FISCAL YEAR 2021
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY21 BUDGET
Bartlett Hospital	Asphalt Replacement Drive from Admin to JMC	\$ 400,000
Bartlett Hospital	Crises Stabilization	5,500,000
Bartlett Hospital	Study to Determine a Secondary Campus Access	90,000
Bartlett Hospital	Operating Room Ventilation	300,000
Bartlett Hospital	Deferred Maintenance	4,000,000
Bartlett Hospital Enterprise Fund Total		\$ 10,290,000

**FISCAL YEAR 2021
DOWNTOWN PARKING FUND**

DEPARTMENT	PROJECT	FY21 BUDGET
Parks & Recreation	Marine Park and Downtown Transit Center Parking Garages Security Cameras	\$ 50,000
	Downtown Parking Fund Priorities Total	<u>\$ 50,000</u>

**FISCAL YEAR 2021
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY21 BUDGET
Lands & Resources	Pits and Quarries Infrastructure Maintenance and Expansion	\$ 50,000
	Lands & Resources Fund Total	<u>\$ 50,000</u>

**FISCAL YEAR 2021
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY21 BUDGET
	Process Controls & SCADA (Supervisory Control And Data Acquisition) Upgrades	\$ 800,000
Wastewater Utility	Pump Station Upgrades	1,563,000
Wastewater Utility	JDTP Pretreatment Improvements	500,000
Wastewater Utility	MWWTP SBR/WS/TS Pump Replacement	750,000
Wastewater Utility	JDTP Facility Structural Improvements	250,000
Wastewater Utility	MWWTP Furnace & Fuel System Upgrades	650,000
Wastewater Utility	Meadow Lane(south end) (Street Recon)	379,000
Wastewater Utility	Cedar St (Mend to Columbia) (Street Recon)	118,000
Wastewater Utility	Robbie Rd, Ling Ct and Laurie Lane Reconstruction (street recon)	20,000
Wastewater Utility	Tongass Blvd (Trinity to Loop) (Street Recon)	265,000
Wastewater Utility	Douglas 4th St F to I and Side Streets Sewer System Replacement	800,000
Wastewater Utility	Pavement Management Utility Adjustments	20,000
Wastewater Utility	ADOT Project Utility Adjustments	30,000
Wastewater Utility	Capital Avenue Sewer Replacement	70,000
	Wastewater Enterprise Fund Total	<u>\$ 6,215,000</u>

**FISCAL YEAR 2021
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY21 BUDGET
Water Utility	Douglas 4th St F to I and Side Streets Water System Replacement	\$ 850,000
Water Utility	Calhoun Avenue	75,000
Water Utility	Hospital Drive Waterline Replacement (Street Recon)	100,000
Water Utility	Meadow Lane(south end) (Street Recon)	350,000
Water Utility	Cedar St (Mend. to Columbia) (Street Recon)	107,000
Water Utility	Robbie Rd, Ling Ct and Laurie Lane Reconstruction (Street Recon)	140,000
Water Utility	Tongass Blvd (Trinity to Loop) (Street Recon)	250,000
Water Utility	Goodwin Rd (Street Recon)	112,000
Water Utility	Delta Drive (Street Recon)	229,000
Water Utility	Airport Area Water Replacement (Mallard, Jordan, Alpine, Crest etc)	117,000
Water Utility	LCB Well Pump VFD Conversion and Programming Updates	975,000
Water Utility	LCB Chlorine Generators replacement	300,000
Water Utility	Outer Drive Watermain Replacement Dgn(Main St. south to Admiral)	150,000
Water Utility	Pavement Management Water Utility Adjustments	8,000
Water Utility	Areawide Water Repairs / Minor Replacements	150,000
	Water Enterprise Fund Total	<u>\$ 3,913,000</u>

ORDINANCE 2020-09 CAPITAL PROJECTS FUNDING TOTAL **\$ 34,218,000**

ORDINANCE 2020-09 OPERATING BUDGET FUNDING TOTAL **\$ 800,000** *

* Operating Budget Funding

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2021-2026," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY21, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

FISCAL YEAR 2021 JUNEAU SCHOOL DISTRICT UNSCHEDULED FUNDING		
DEPARTMENT	PROJECT	
School District	Dzantiki Heeni Middle School Roof Replacement	\$ 1,750,000
Juneau School District Unscheduled Funding Total		<u>\$ 1,750,000</u>

FISCAL YEAR 2021 AIRPORT UNSCHEDULED FUNDING		
DEPARTMENT	PROJECT	
Airport	26 MALSR (FAA F&E)	\$ 3,750,000
Airport	Channel Flying Property Acquisition (1.4m FAA, 100k JNU)	1,500,000
Airport	Float Pond south road and embankment imp. (1.63FAA, 110kJNU)	1,730,000
Airport	North Ramp Fencing and Lighting (375k FAA, 25k JNU)	400,000
Airport Unscheduled Funding Total		<u>\$ 7,380,000</u>

FISCAL YEAR 2021 UNSCHEDULED FUNDING		
DEPARTMENT	PROJECT	
Lands & Resources	Pederson Hill	\$ 300,000
Parks & Recreation	Kaxdigooowu Heen Dei Trail and Bridge Reconstruction (DOT Grant)	2,361,581
Parks & Recreation	Hank Harmon Rifle Range Safety Improvements (Grant)	25,000
Parks & Recreation	Neighborhood Park Challenge Grant - Juneau Park Foundation	30,000
Parks & Recreation	Centennial Hall Upgrades/Deferred Maintenance	6,800,000
Eaglecrest	Magic Carpet	190,000
Unscheduled Funding Total		<u>\$ 9,706,581</u>

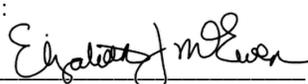
Section 2. Fiscal Year 2021 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY21 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2021 Budget.

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 **8th** day of **June**, 2020.


Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk