

City and Borough of Juneau

Biennial Budget

Adopted Fiscal Year 2017

Approved Fiscal Year 2018

Year 1 of the FY17/18 Biennial Budget

JUNEAU

Adopted May 23, 2016

BIENNIAL BUDGET
FISCAL YEARS 2017 AND 2018
YEAR 1 OF THE FY17/FY18 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Ken Koelsch
Mayor

Jerry Nankervis, *Chair*
Assembly Finance Committee

Jesse Kiehl
Assembly Member

Mary Becker
Assembly Member

Maria Gladziszewski
Assembly Member

Loren Jones
Assembly Member

Kate Troll
Assembly Member

Jamie Bursell
Assembly Member

Debbie White
Assembly Member

Duncan Rorie Watt, *City and Borough Manager*
Mila Cosgrove, *Deputy City and Borough Manager*
Bob Bartholomew, *Finance Director*
Elisabeth Jensen, *Budget Analyst*

TABLE OF CONTENTS

Table of Contents	ii
Area Maps	iv
Mayor and Assembly	vi
Finance Department Contacts	vii
Overview of Governmental Functions	viii
Community History	x
Community Profile.....	xii
Assembly Documents:	
Assembly Ordinance 2016-08 – Mill Rate.....	DOC-1
Assembly Ordinance 2016-09 – CBJ Budget	DOC-2
Assembly Ordinance 2016-10 – School Funding	DOC-5
Assembly Resolution 2742(b) – Capital Improvement Program FY17	DOC-7
User’s Guide	A
Overview:	
City Manager’s Budget Message	1
Executive Summary	4
Financial Summaries:	
Summary of Revenues	8
Summary of Expenditures.....	10
Summary of Staffing.....	12
Interdepartmental Charges	13
Support to/Support from Other Funds	14
Changes in Fund Balances	18
Property Assessment and Taxation	25
Major Revenue Analysis.....	31
Capital Projects	45
General Governmental Funds:	
General Governmental Fund Summary	47
General Fund Summary	49
Roaded Service Area Summary	50
Fire Service Area Summary	53
Mayor and Assembly	55
Administration:	
City Manager	59
City Clerk.....	61
Human Resources	65
Management Information Systems	69
Community Development	71
Eaglecrest.....	75
Education	79
Engineering	83
Finance.....	87

TABLE OF CONTENTS

Fire	91
Lands and Resources.....	95
Law	99
Libraries	103
Parks and Recreation.....	107
Police.....	117
Public Works:	
Administration	121
Capital Transit.....	123
Streets.....	127
Nondepartmental Special Revenue Funds:	
Hotel Tax	132
Tobacco Excise Tax.....	133
Sales Tax.....	134
Port Development	135
Library Minor Contributions.....	135
Marine Passenger Fee	136
Affordable Housing	137
Community Development Block Grant	137
Enterprise Funds:	
Summary	139
Airport.....	141
Docks	145
Harbors.....	149
Hospital.....	153
Waste Management.....	157
Wastewater.....	161
Water.....	165
Internal Service Funds:	
Fleet Services:	
Public Works Fleet Maintenance	169
Equipment Acquisition Fund	173
Risk Management	175
Special Assessments/Debt Service Funds:	
Special Assessments	179
Debt Service Fund.....	183
Definitions of Funds	189
Glossary	193



VICINITY MAP

Approx. square miles

LAND ——— 1616

ICE FIELD ——— 928

WATER ——— 704

TOTAL ——— 3248

Eldred
Rock

Haines Borough Boundary

Mt. Nesserode

City & Borough of Juneau Boundary

Mt. Ogilvie

Devil's Paw

CANADA

Mt. Ogden

Mt. Fremont
Morse

Pt. Coke



MAYOR AND ASSEMBLY



Ken Koelsch
Mayor



Maria Gladziszewski
Areawide
Assembly Member



Kate Troll
Areawide
Assembly Member



Mary Becker
District 1
Assembly Member



Jesse Kiehl
Deputy Mayor
District 1
Assembly Member



Loren Jones
District 1
Assembly Member



Jamie Bursell
District 2
Assembly Member



Debbie White
District 2
Assembly Member



Jerry Nankervis
District 2
Assembly Member

FINANCE DEPARTMENT CONTACTS

Even though the budget was delivered to the Mayor and Assembly by the Manager in April, the preparation began months prior, with projections of City funding sources, reserves, revenues and expenditures. It continued through numerous phases and culminated with adoption on May 23, 2016.

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

Bob Bartholomew
Finance Director

Mary Norcross
Controller

Jean Hodges
Assistant Controller

Elisabeth Jensen
Budget Analyst

Tim Davis
Administrative Assistant

Sonia Delgado
Accountant

Eric Hoover
Accountant

Kathleen Jorgensen
Accountant

Janella Lewis
Accountant

Sam Muse
Accountant

The City & Borough of Juneau's budget documents are available online at:
<http://www.juneau.org/financeftp/budget.php>

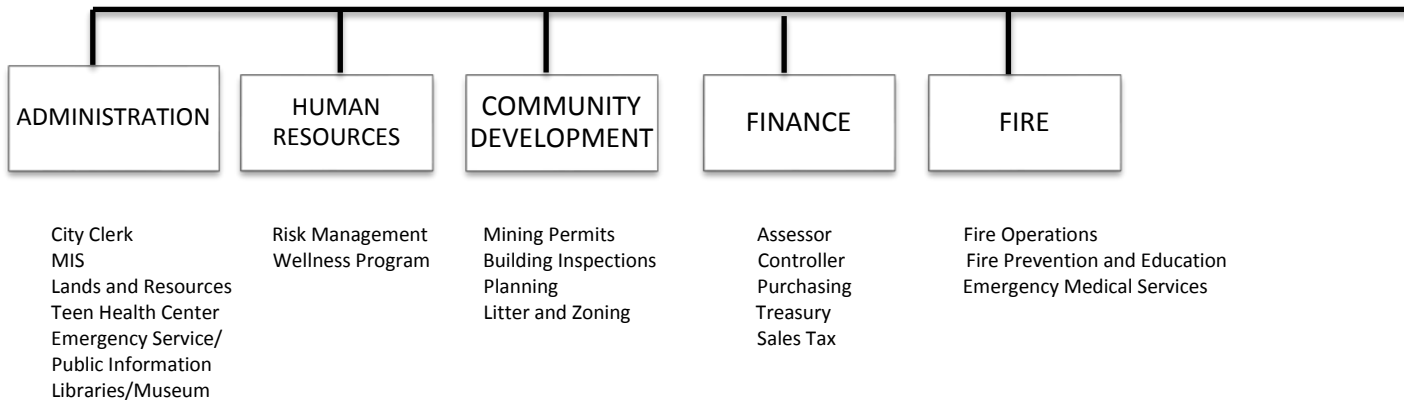
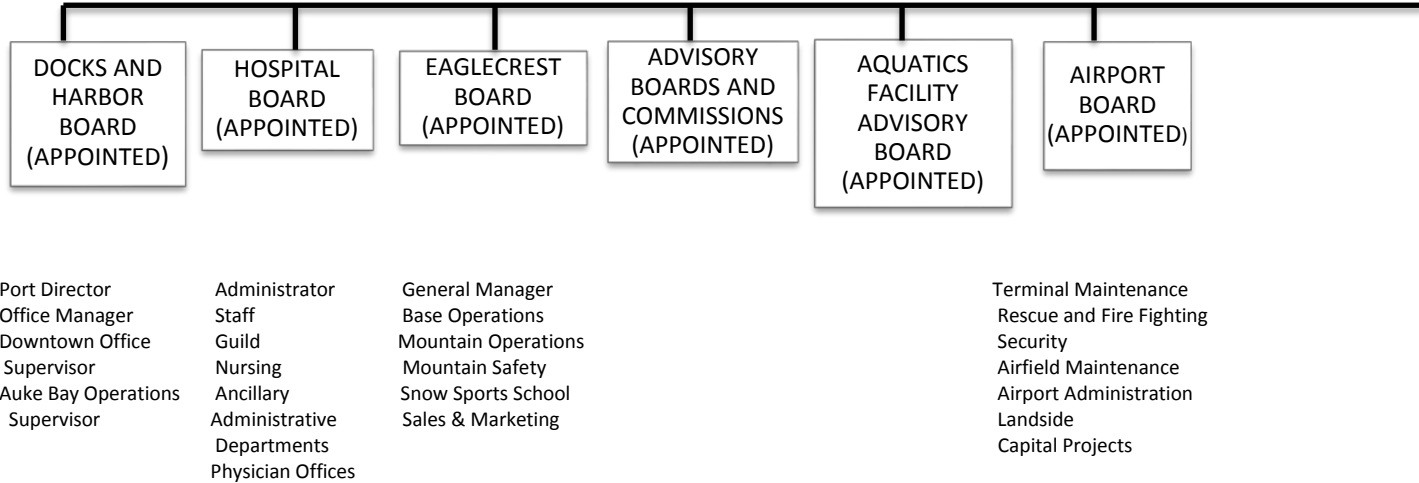
If you have any questions related to the FY17/18 Budget, call us at 907.586.5216.

Our mailing address is:

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

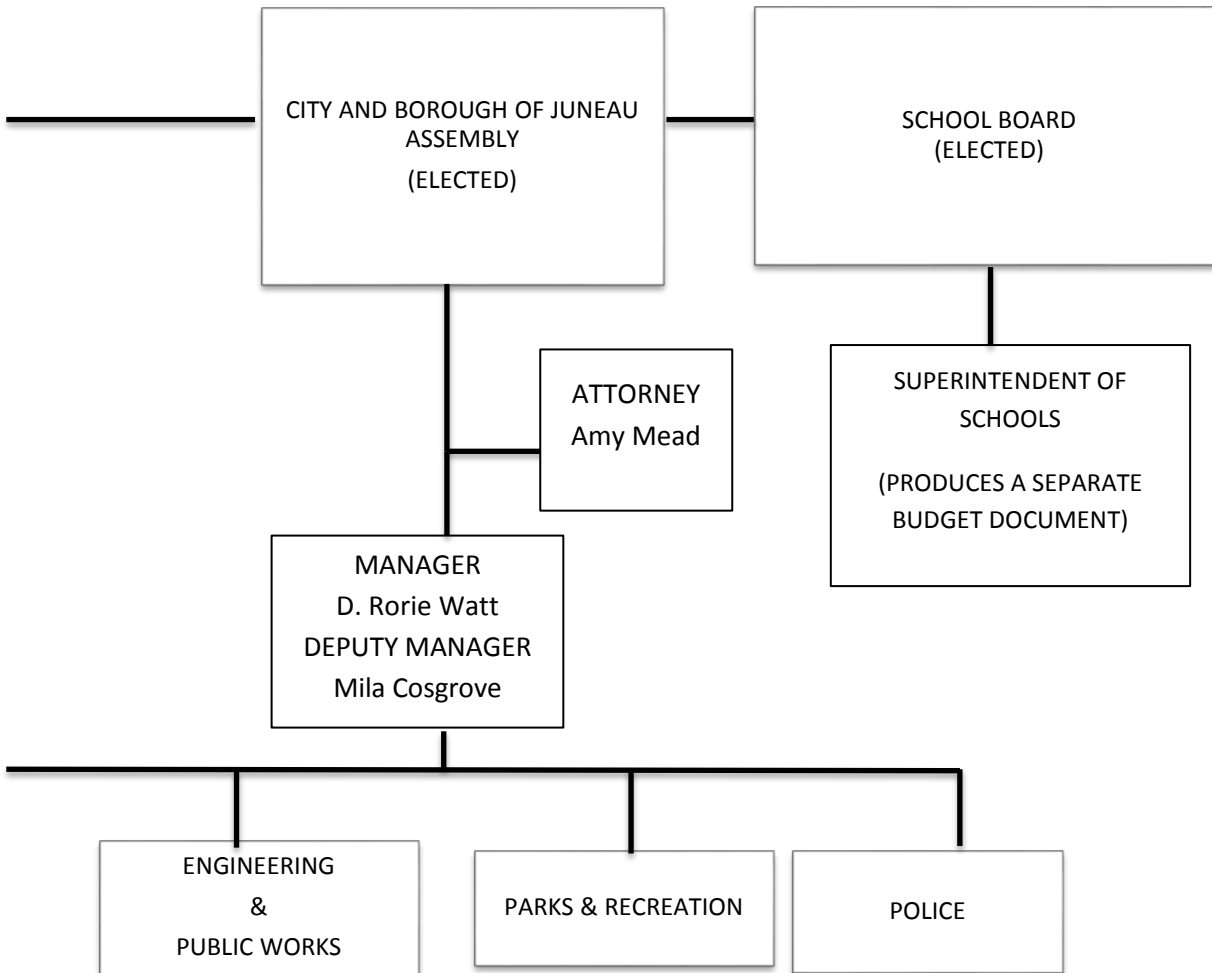
OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



OVERVIEW OF GOVERNMENTAL FUNCTIONS

hierarchical structure of the administration.



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

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

Patrol
 Dispatching
 Parking Control
 Records
 Metro
 Community Work Service Program
 Investigation

COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population.....	33,277

Employment and Economy

Private sector employment.....	10,999
Public sector employment.....	6,981
Unemployment	4.9%

Gross Business Sales by category (in thousands of dollars) \$ 2.42 billion

Real estate.....	\$ 88,270
Contractors.....	\$ 311,743
Liquor and restaurant.....	\$ 137,882
Retail sales – general	\$ 224,680
Foods.....	\$ 194,160
Transportation and freight	\$ 161,307
Professional services.....	\$ 300,824
Retail sales – specialized	\$ 179,849
Automotive	\$ 87,398
Other	\$ 731,650

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

HECLA Greens Creek Mining	\$ 203,275
Coeur Alaska	\$ 175,995
Alaska Electric Light & Power.....	\$ 93,429
Fred Meyer of Alaska Inc.	\$ 19,473
Glacier Village Supermarket Inc.	\$ 18,394
O Jacobsen Drive Juneau LLC	\$ 17,255
Juneau I LLC	\$ 16,065
Carr Gottstein Foods Co	\$ 15,659
Wal-Mart Property.....	\$ 15,198
D & M Rentals.....	\$ 14,343

Major Employers (top ten by number of employees):

State of Alaska.....	4,269
Federal Government	708
Juneau School District	654
City and Borough of Juneau	585
Bartlett Regional Hospital	382
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	4,799
Major airline passengers enplaning	293,682

Streets

Miles of streets.....	129
Miles of sidewalks	30

COMMUNITY PROFILE

Water Services

Consumers.....	9,512
Miles of water mains.....	179
Fire hydrants.....	1,300
Wells.....	7
Reservoirs.....	9
Pump stations.....	9

Wastewater Services

Consumers.....	8,615
Miles of sanitary sewer.....	150
Lift stations.....	45
Wastewater treatment plants.....	3
Average yearly gallonage treated.....	1,173 million

Fire Protection

Stations.....	5
Volunteer firefighters.....	63
Number of fire alarms.....	997

Police Protection

Stations.....	1
Reported violent crimes.....	1,928

Parks, Recreation, and Culture

Recreation service parks.....	35
Total acres.....	481
Natural area parks.....	81
Total acres.....	4,139
Convention centers.....	1
Swimming pools.....	2
Ski areas.....	1
Youth centers.....	1
Golf courses (when the tide is out).....	1
Harbors	
Private.....	1
Public.....	5
Boat launch ramps.....	6

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2015.

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

Presented by: The Manager
Introduced: April 4, 2016
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2016-08

An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2016 Based Upon the Proposed Budget for Fiscal Year 2017.

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, 2016, based upon the proposed budget for Fiscal Year 2017 beginning July 1, 2016.

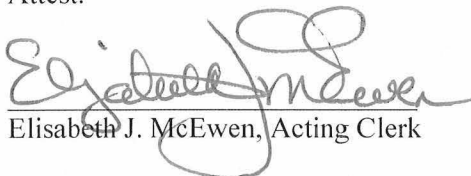
<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.30
Fire Service Area	0.36
Areawide	6.60
Operating Total	9.26
Debt Service	1.40
Total	10.66

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

Adopted this 23rd day of May, 2016.


Kendell D. Koelsch, Mayor

Attest:


Elisabeth J. McEwen, Acting Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2016-09

An Ordinance Appropriating Funds from the Treasury
for FY17 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, 2016, and ending June 30, 2017. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 22,681,400
Federal Support	2,500,200
Taxes	98,200,000
Charges for Services	118,218,200
Licenses, Permits, Fees	13,603,900
Fines and Forfeitures	470,900
Sales	674,400
Investment and Interest Income	2,742,500
Rents and Leases	4,686,800
Special Assessments	114,100
Other Miscellaneous Revenue	2,287,900
Total Revenue	<u>266,180,300</u>

TRANSFERS IN:

Support From Other Funds	<u>72,115,200</u>
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BUDGET RESERVE CONTRIBUTION **(1,400,000)**

FUND BALANCE USAGE (CONTRIBUTION)

Replacement Reserve Fund Balance Usage (Contribution)	(192,200)
Fund Balance Usage Excluding General Governmental Funds	8,582,200
General Governmental Funds Fund Balance Usage	39,700
Total Fund Balance Usage/(Contribution)	<u>8,429,700</u>

Total Revenue, Transfers In, and Fund Balance Usage **\$ 345,325,200**

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

APPROPRIATION:

General Fund:

Mayor & Assembly	\$ 5,151,000
Law	2,169,200
Manager	2,078,200
Clerk	406,700
Voter Information	10,000
Management Information Systems	2,807,500
Libraries	3,075,500
Finance	5,405,800
Human Resources	573,700
Community Development	2,943,400
Capital City Rescue	4,336,100
General Engineering	309,400
Building Maintenance	2,255,900
Parks and Landscape	1,855,400
Capital Projects Indirect Cost Allocation	(524,300)
Interdepartmental Charges	(6,043,800)
Support to:	
School District	25,919,800
Debt Service	56,300
Other Funds	1,423,800
Total General Fund	<u>54,209,600</u>

Special Revenue Funds:


Capital Transit	7,897,200
Lands and Resources	1,381,000
Eaglecrest Ski Area	2,757,900
Police	14,622,400
Streets	5,209,100
Capital City Fire	4,069,500
Parks and Recreation	5,767,800
Downtown Parking	510,800
Visitor Services	1,190,000
Sales Tax Full Cost Allocation	816,700
Hotel Tax Full Cost Allocation	25,300
Tobacco Excise Tax Full Cost Allocation	30,900
Library Contributions	25,000
Marine Passenger Fee Cost Allocation	5,500
Port Development Fee Cost Allocation	5,500
Support to Other Funds	62,218,800
Total Special Revenue Funds	<u>106,533,400</u>

Jensen - Olson Arboretum Fund	<u>89,300</u>
Enterprise Funds:	
Airport	6,822,100
Harbors	3,685,700
Docks	1,492,000
Waste Management	1,330,000
Water	3,667,400
Wastewater	11,271,000
Bartlett Regional Hospital	90,482,100
Interdepartmental Charges	(11,000)
Support to Other Funds	8,323,000
Total Enterprise Funds	<u>127,062,300</u>
Internal Service Funds:	
Public Works Fleet	2,214,700
Fleet Replacement Reserve	2,034,600
Self-Insurance	22,424,300
Interdepartmental Charges	(25,044,500)
Total Internal Service Funds	<u>1,629,100</u>
Debt Service Fund	<u>23,267,600</u>
Capital Project Funds:	
Capital Projects	32,122,000
CIP Engineering	2,102,600
Interdepartmental Charges	(2,102,600)
Total Capital Project Funds	<u>32,122,000</u>
Special Assessment Funds:	
Special Assessments	407,900
Support to Other Funds	4,000
Total Special Assessment Funds	<u>411,900</u>
Total Appropriation	<u><u>\$ 345,325,200</u></u>

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

Adopted this 23rd day of May, 2016.

Kendell D. Koelsch
Kendell D. Koelsch, Mayor

Attest:

Elisabeth J. McEwen, Acting Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2016-10

An Ordinance Appropriating Funds from the Treasury
for FY17 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, 2016, and ending June 30, 2017. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$	45,305,800
Federal Support		4,972,800
User Fees and Permits		5,408,100
Total Revenue		55,686,700

TRANSFERS IN:

General Fund School District Support:

Operations	24,994,100
Pupil Transportation	50,000
Food Service	40,000
High School Activities	740,700
Community Schools	95,000
Total Transfers In	25,919,800

FUND BALANCE USAGE

2,051,100

Total Revenue, Fund Balance Usage and Support from other Funds

\$ 83,657,600

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

APPROPRIATION:

Special Revenue Fund:

School District:


General Operations	\$	69,217,600
Special Revenue		6,611,800
Other		7,828,200

Total Appropriations

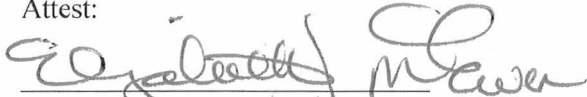
\$ 83,657,600

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

Adopted this 23rd day of May, 2016.


Kendell D. Koelsch, Mayor

Attest:


Elisabeth J. McEwen, Acting Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2742(b)

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2017 Through 2022, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2017.

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 2017 through Fiscal Year 2022, and has determined the capital improvement project priorities for Fiscal Year 2017.

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 2017 - 2022," dated June 1, 2016, 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 2017 - 2022," are pending capital improvement projects to be undertaken in FY17:

FISCAL YEAR 2017		
GENERAL GOVERNMENT FUNDING IMPROVEMENTS		
DEPARTMENT	PROJECT	FY17 BUDGET
School District	School District Deferred Maintenance	\$ 600,000
Manager's Office	CBJ Facility Infrastructure Deferred Maintenance	\$ 696,800
	General Government Funding Improvements Total	<u>\$ 1,296,800</u>

**FISCAL YEAR 2017
GENERAL SALES TAX IMPROVEMENTS**

DEPARTMENT	PROJECT	FY17 BUDGET
Manager's Office	I.T. Software Updates & Upgrades	\$ 250,000
Eaglecrest	Deferred maintenance /Mountain Operations Improvements	265,000
Parks & Recreation	Park & Playground Repairs	250,000
Parks & Recreation	Sports Field Resurfacing & Repairs	235,000
	General Sales Tax Improvements Total	\$ 1,000,000

**FISCAL YEAR 2017
AREAWIDE SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY17 BUDGET
Manager's Office	Vehicle and Equipment Wash Bays Planning and Design	100,000
Parks & Recreation	Deferred Bldg. Maint - Augustus Brown Pool Short Term Repair	\$ 515,000
Parks & Recreation	Deferred Building Maintenance - Centennial Hall Floor	125,000
Street Maintenance	Whittier Street	1,300,000
Street Maintenance	Pavement Management	810,000
Street Maintenance	East Street - 5th to 6th Street Improvements	400,000
Street Maintenance	McGinnis Subdivision Improvements - Ph. 2	1,000,000
Street Maintenance	Blueberry Hill Road Reconstruction	900,000
Street Maintenance	Areawide Drainage Improvements	250,000
Street Maintenance	Downtown Street Improvements (Front, Franklin, Dt Core) Ph.	1,100,000
Street Maintenance	Douglas Side Streets - F St. (3rd to 5th)	500,000
Street Maintenance	Sidewalk & Stairway Repairs	200,000
Street Maintenance	Aspen Ave Improvements (Mend Blvd to Portage)	1,000,000
Libraries / Museums	City Museum Exhibit Case Replacement	100,000
Parks & Recreation	Kax Trail Bridge River Bank Stabilization	200,000
Capital Transit	Bus Shelters/Interim Valley Transit Center Improvements	150,000
Capital Transit	Capital Transit Maintenance Shop Parking Lot Paving	200,000
Engineering	Stephen Richards / Riverside Intersection DOT Match	100,000
	Areawide Sales Tax Priorities Total	\$ 8,950,000

**FISCAL YEAR 2017
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/13 - 09/30/18**

DEPARTMENT	PROJECT	FY17 BUDGET
Airport	SREF Match	\$ 800,000
Manager's Office	Bonded Debt Service	2,030,000 *
Manager's Office	Budget Reserve	1,400,000 *
Manager's Office	Willoughby Arts Center	300,000 *
Capital Transit	Maintenance Shop Renovation	2,750,000
Parks & Recreation	Deferred Building Maintenance	820,000
Parks & Recreation	Jensen-Olson Arboretum Parking Lot & Conservatory	75,000
Parks & Recreation	Twin Lake Park and ADA repairs	57,000
Parks & Recreation	Riverside Rotary Park Repairs and Safety Improvements	250,000
Parks & Recreation	Chicken Yard Park Safety Improvements	93,000
Parks & Recreation	Treadwell Mine and Historic Park Preservation	150,000
Parks & Recreation	Treadwell Ditch Trail Repairs and Bridges	150,000
Parks & Recreation	Horse Tram Trail Repairs	125,000
	Temporary 1% Sales Tax Priorities Total	\$ 9,000,000

FISCAL YEAR 2017

MARINE PASSENGER FEE PRIORITIES (draft - Manager not done with list yet)

DEPARTMENT	PROJECT	FY17 BUDGET
Street Maintenance	Downtown Street Improvements (Franklin, Front, DT Core)	\$ 900,000
Docks	Real Weather/Current Monitoring System-Phase III	\$ 97,500
Harbors	Cruise Berth Improvements (Tug Assists)	\$ 70,000
Engineering	Waterfront Seawalk - Subport to Gold Creek	234,700
Marine Passenger Fee Priorities Total		\$ 1,302,200

FISCAL YEAR 2017

STATE MARINE PASSENGER FEE PRIORITIES

DEPARTMENT	PROJECT	FY17 BUDGET
Harbors	Cruise Berth Improvements	\$ 4,600,000
State Marine Passenger Fee Priorities Total		\$ 4,600,000

FISCAL YEAR 2017

WATER ENTERPRISE FUND

DEPARTMENT	PROJECT	FY17 BUDGET
Water Utility	Pavement Management Utility Adjustments	20,000
Water Utility	McGinnis Subdivision Utility Adjustments	30,000
Water Utility	Whittier Ave Improvements	150,000
Water Utility	East Street - 5th to 6th Street Improvements	70,000
Water Utility	W 8th St Reconstruction (Egan to Bridge park)	70,000
Water Utility	Downtown Street Improvements (Franklin, Front, DT Core)	150,000
Water Utility	Blueberry Hill Road - Pioneer to End	200,000
Water Utility	SCADA System Upgrades / Improvements	150,000
Water Utility	Douglas Side Streets - F St. (3rd to 5th)	50,000
Water Enterprise Fund Total		\$890,000

FISCAL YEAR 2017

WASTEWATER ENTERPRISE FUND

DEPARTMENT	PROJECT	FY17 BUDGET
Wastewater Utility	Pavement Management Utility Adjustments	\$ 20,000
Wastewater Utility	McGinnis Subdivision Utility Adjustments	20,000
Wastewater Utility	East Street - 5th to 6th Street Improvements	50,000
Wastewater Utility	SCADA	150,000
Wastewater Utility	Douglas Side Streets - F St. (3rd to 5th)	100,000
Wastewater Utility	Aspen Avenue - Mendenhall to Portage	100,000
Wastewater Utility	JD and Mendenhall TP Headworks	110,000
Wastewater Enterprise Fund Total		\$ 550,000

FISCAL YEAR 2017

DOCKS AND HARBORS ENTERPRISE FUND

DEPARTMENT	PROJECT	FY17 BUDGET
Harbors	Aurora Harbor Rebuild	\$ 2,000,000
Harbors	Statter Harbor Breakwater Safety Improvements	333,000
Docks and Harbors Enterprise Fund Total		\$ 2,333,000

FISCAL YEAR 2017

LANDS FUND

DEPARTMENT	PROJECT	FY17 BUDGET
Lands	Stabler Quarry Infrastructure and Expansion	\$ 180,000
Lands	Pederson Hill 80 Lot Subdivision and Infrastructure	1,500,000
LANDS Enterprise Fund Total		\$ 1,680,000

Res. 2742(b)

**FISCAL YEAR 2017
HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	
Hospital	Operating Room Renovation	\$ 2,000,000
Hospital	Child and Adolescent Mental Health Unit	1,000,000
Hospital	Information Services Facility	1,000,000
Hospital	Roof for Medical Arts Building	250,000
Hospital	Roof Replacement - RRC	300,000
HOSPITAL Enterprise Fund Total		\$ 4,550,000

ORDINANCE 2016-09 CAPITAL PROJECTS FUNDING TOTAL \$ 32,422,000

ORDINANCE 2016-09 OPERATIONS PROJECTS FUNDING TOTAL \$ 3,730,000 *

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2017-2022," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY17, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2017
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT	
Airport	Exit Lane Improvements	\$ 450,000
Airport	Passenger Terminal Parking Lot Repairs	100,000
Airport	Elevator/Misc Terminal ADA Improvements	900,000
Airport	Old Dining Room Reconfiguration	50,000
Airport	First Floor Restroom Renovation	100,000
Airport	Terminal East End Doors / Vestibule	75,000
Airport	Admin/Badging Office Reconfiguration	100,000
Airport	Main Stairwell Lighting Upgrades	35,000
Airport	RSA (Ph 12) Construct NE/NW Areas	6,586,667
Airport	Design Taxiway A and E-1 Rehab	1,280,000
Airport	Tenant Space Reconfiguration (2nd Floor North)	80,000
Airport Funding Total		\$ 9,756,667

**FISCAL YEAR 2017
UNSCHEDULED FUNDING REQUESTS**

DEPARTMENT	PROJECT	
(State Priority Requests)		
Wastewater Utility	Biosolids Long Term Treatment and Disposal	\$ 5,000,000
Fire	Platform Ladder Truck	700,000
Parks & Recreation	Auke Lake Wayside Launch Ramp and Trail System Conn.	400,000
Harbors	Phase II Aurora Harbor Rebuild	11,000,000
(Other Requests)		
Wastewater Utility	Biosolids and Treatment Plant Headworks - ADEC Loan	\$ 10,000,000
Capital Transit	Valley Transit Center (FTA Grant)	\$ 800,000
Manager's Office	Court Plaza Building Canopy	\$ 120,000
Unscheduled Funding Total		\$ 28,020,000

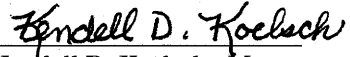
Res. 2742(b)

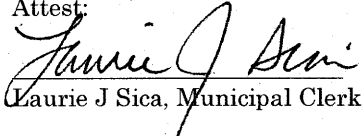
Section 2. Fiscal Year 2017 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY17 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2017 Budget.

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 23rd day of May, 2016.


Kendell D. Koelsch, Mayor

Attest:

Laurie J Sica, Municipal Clerk

USER'S GUIDE

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

Overview

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

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

Financial Summaries

This section contains the following comparative schedules for FY15 Actuals, FY16 Amended Budget, FY16 Projected Actuals, FY17 Adopted Budget and FY18 Approved Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances –FY17 and FY18.

Property Assessment and Taxation

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

Major Revenue Analysis

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

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY17.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

These sections contains 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 found with Debt Service being the exception. The Debt Service section includes information about the CBJ's authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

Definition of Funds

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

Glossary

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

CITY MANAGER'S BUDGET MESSAGE



June 16, 2016

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

CITY MANAGER'S BUDGET MESSAGE

It is my pleasure to forward to the Assembly and community the official Budget Book for the adopted FY17 and approved FY18 Biennial Operating Budget. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY17) and approves, in concept, the second year's budget (FY18). The conceptually approved FY18 budget will be brought back before the Assembly next spring (2017) for review and consideration of any adjustments that may be required before final adoption. The FY17 budget is based on a sustainable foundation, prior to knowing the extent of impacts to CBJ's budget from changes in the State of Alaska Budget. The FY18 budget will most likely require additional budget changes to get back to a sustainable position.

Both the overall citywide budget and the general government department (GG) operating budgets are basically flat from FY16 to the adopted FY17. There are changes in several components (e.g. education funding down \$2 million and capital project spending up \$3 million). To balance the FY17 GG budget, there was a small shift in revenue sources (federal, state and sales tax decreases and property tax increase), some budget reductions and a sustainable use of fund balance.

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

COMBINED BUDGET SUMMARY

The combined FY17 budget includes: 1) general government operations; 2) school district activity; 3) enterprise business activity; 4) capital construction projects; and 5) bond debt service. The total expenditure authorization is \$330.9 million, as summarized on page 4. Budgeted revenues total \$321.9 million with an additional \$9.1 million being drawn from various fund balance accounts. The major variances between the FY16 Amended and FY17 Adopted budgets are highlighted below.

GENERAL GOVERNMENT OPERATIONS

FY17 expenditures are \$68.4 million, a decrease of \$1.5 million from FY16. To arrive at a net decrease there are both significant budget increases and decreases. City department increases are for: 3 new airport firefighters, CDD compliance position, full time housing position, increased operational costs at recreation facilities, information technology services and software, and grant funding for a new transit bus. Department decreases are: decreased grant funding at CDD and Emergency Services, decrease in employee benefit costs and decrease in fuel expenditures.

CITY MANAGER'S BUDGET MESSAGE

SCHOOL DISTRICT

Overall FY17 expenditures are \$83.7 million, a net decrease of \$1.8 million from FY16 Amended. The change includes a \$1.6 million reduction in State funding and \$1.1 million increase in special revenue funded expenditures (largely funded outside the cap by an increase in general governmental support of \$0.925 million).

ENTERPRISE FUNDS

Total FY17 expenditure authorization of \$121 million for all enterprise funds is basically unchanged from FY16 budget. The Enterprise funds cover their operating costs through charges for services and grants. Each Enterprise provided an updated budget proposal. Significant FY17 budgets changes are as follows:

- Operationally the Hospital's proposed expenses are \$90.5 million, up \$0.8 million. Operating budget revenue sources are equal to the expenditures. Capital project funding of \$4.5 million comes from hospital fund balance.
- Airport authorized operating expenditures are \$6.8 million, an increase of \$0.6 million with the largest component being funding for airport firefighters. Operating revenues are equal to the expenditures.
- Docks & Harbors authorized expenditures total \$5.1 million. Overall harbor and dock operations are resulting in a \$0.3 million increase in their fund balances. Harbor capital project expenditures of \$1.9 million is funding from Harbor fund balance.
- Authorized expenditures for Water, Wastewater, and Waste Management funds total \$16.2 million in FY17, a \$1.0 million combined decrease from the FY16 Amended budget..

CAPITAL IMPROVEMENT PROJECTS

Total FY17 capital improvement project (CIP) funding authorization is \$32.1 million. FY17 funding is up \$3.5 million from the FY16 Amended budget. Increased funding sources are city sales tax of \$0.5 million (expended on general government buildings and roads) and fund balances from hospital and harbors.

OPERATIONAL AND DEBT SERVICE MILL LEVIES

The FY17 operating budget portion of the property tax mill rate is 9.26 mills. The total rate remains flat and the debt service rate is 1.4 mills, a .1 mills (6%) decrease. At these rates we are projected to collect \$48.7 million, a \$1.6 million (3.3%) increase to fund education, general government and capital project programs.

General Government FY17 debt service expenditure authorization is \$23.3 million, unchanged from FY16. The funding for school bond payments \$18.6 million comes from the State of Alaska (\$12.3 million) and property taxes (\$6.3 million). The remaining debt service funding comes from sales tax (\$2 million) for general obligation debt and Port Development fees (\$2.1 million) for the cruise ship dock revenue bonds.

The FY18 operating budget portion of the property tax mill rate is 9.26 mills. The rate of 9.26 remains the same as FY17, and the debt service rate is 1.4 mills the same as FY17. At these rates we are projecting to collect \$1.6 million more in revenue, depending on final assessed values.

CITY MANAGER'S BUDGET MESSAGE

SUMMARY

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

At the end of FY16 we project approximately \$12 million in general government available fund balance. The recent growth in fund balance is the result of operating departments extra efforts to reduce costs and carry forward funds. In addition to the available fund balance, we project \$13 million in the restricted budget reserve fund balance. As mentioned above, the biggest uncertainty in the near term is the level of budget reductions coming from the State of Alaska and their potential effect on the economy. I believe we are well positioned to respond to the challenges the decline in the state economy might present.

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

Respectfully submitted,



Duncan Rorie Watt
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between 1: the FY16 Amended and FY17 Adopted Budgets and 2: FY17 Adopted and FY18 Approved Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight”.

	FY16		FY17		FY18	
	Amended		Adopted	% Change	Approved	% Change
Funding Sources:						
State Support <i>(Note 1)</i>	\$ 71,889,700		67,987,200	(5.43)	64,862,000	(4.60)
Federal Support <i>(Note 2)</i>	7,815,000		7,473,000	(4.38)	7,411,400	(0.82)
Taxes <i>(Note 3)</i>	96,730,000		98,200,000	1.52	96,618,900	(1.61)
Charges for Services <i>(Note 4)</i>	118,995,600		123,626,300	3.89	124,631,500	0.81
Licenses, Permits, Fees <i>(Note 5)</i>	13,266,300		13,603,900	2.54	13,761,800	1.16
Sales	414,900		674,400	62.55	581,600	(13.76)
Rentals & Leases	4,656,300		4,686,800	0.66	4,691,400	0.10
Fines and Forfeitures	414,100		470,900	13.72	466,500	(0.93)
Investment & Interest Income	2,851,500		2,742,500	(3.82)	2,774,600	1.17
Special Assessments (LIDS)	106,100		114,100	7.54	114,100	-
Other Miscellaneous Revenue	2,236,800		2,287,900	2.28	2,194,500	(4.08)
Total Revenue	319,376,300		321,867,000	0.78	318,108,300	(1.17)
Expenditures:						
General Government, City <i>(Note 6)</i>	71,720,600		68,366,400	(4.68)	67,553,300	(1.19)
General Government, School District <i>(Note 7)</i>	85,536,500		83,657,600	(2.20)	81,708,400	(2.33)
Non-Board Enterprise <i>(Note 8)</i>	17,224,200		16,268,400	(5.55)	16,582,000	1.93
Board Controlled <i>(Note 9)</i>	103,820,700		105,228,800	1.36	105,376,100	0.14
Internal Service Funds <i>(Note 10)</i>	1,553,100		1,629,100	4.89	2,940,500	80.50
Debt Service <i>(Note 11)</i>	23,236,100		23,267,600	0.14	22,048,100	(5.24)
Capital Projects <i>(Note 12)</i>	28,762,000		32,122,000	11.68	27,285,000	(15.06)
Special Assessments	457,900		407,900	(10.92)	410,400	0.61
Total Expenditures	332,311,100		330,947,800	(0.41)	323,903,800	(2.13)
Fund Balance Increase (Decrease)	(12,934,800)		(9,080,800)		(5,795,500)	

See below and on the following page for differences to note when comparing the FY16 Amended, FY17 Adopted and FY18 Approved Budgets.

Funding Source Notes

1. State Support –The FY17 Adopted Budget has a decrease of \$3.9M in State Support, with the most significant change being a \$3.0M decrease in the State’s school funding. This decrease includes \$1.6M reduction in foundation funding, \$0.5M reduction in the contribution to the Juneau School District’s retirement programs (PERS and TERS), and \$0.9M reduction in grant funding. The FY18 Approved Budget has a decrease of \$2.8M which includes a \$1.2M reduction in reimbursement for school construction debt and \$1.2M reduction in state grants.
2. Federal Support – The FY17 Adopted Budget has a decrease of \$342,000, primarily due to the loss of \$637,000 in Secure Rural Schools. This is partially offset by an increase of \$120,000 in Miscellaneous Grants. The FY18 Approved Budget is essentially the same as the FY17 Adopted Budget.

EXECUTIVE SUMMARY

3. Tax Revenues – The increase between the FY17 Adopted and FY16 Amended Budgets includes an increase of \$1.6M in property tax revenues offset by a decrease of \$450,000 in sales tax revenue. The FY18 Approved Budget has a decrease of \$1.5M which includes a \$1.5M decrease in sales tax revenue.
4. Charges for Services – The increases in the FY17 Adopted and FY18 Approved Budgets of \$4.5M is primarily due to increases at Bartlett Regional Hospital. Along with an increase of \$940,000 in Water and Wastewater rate increases each year and small increases in other enterprise funds.
5. Licenses, Permits and Fees – The FY17 Adopted and FY18 Approved Budget minor increases are due to School District fee increases.

Expenditure Notes

6. General Government, City – The FY17 Adopted Budget decreases by \$3.3M from the FY16 Amended Budget. To arrive at a net decrease there are both significant budget increases and decreases. City department increases are for new airport firefighters, CDD compliance position, full time housing position, increased operational costs at recreation facilities, information technology services and software, and grant funding for a new transit bus. Department decreases are: decreased grant funding at CDD and Emergency Services, decrease in employee benefit costs and decrease in fuel expenditures.
7. School District – The decreases in the FY17 Adopted and FY18 Proposed Budgets reflects the anticipated decrease in student enrollment and shifting of state funding to local funding due to increased full and true property values.
8. Non-Board Enterprise – The FY17 Adopted Budget decrease of \$956,000 is primarily due to decreasing expenditures within Public Works Wastewater Utility.
9. Board Controlled – The increase of \$1.4M in the FY17 Adopted Budget is the result of an increase of \$600,000 in contractual costs for the Juneau International Airport and a change in reporting an internal cost for Bartlett Regional Hospital.
10. Internal Service Funds – The increase in the FY18 Approved Budget is primarily due to planned capital asset purchases.
11. Debt Service – The decrease in the FY18 Approved Budget is due to the reduction in outstanding school construction debt.
12. Capital Projects – Capital projects vary from year to year; details are included in the FY17 CIP Resolution. The FY18 number is lower as the enterprise funds have not defined priorities yet and need more clarity on available funding sources.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY17 Adopted Budget includes funding for 1,715.42 Full Time Equivalent (FTE) positions. The FY17 Adopted Budget staffing is 7.28 FTEs less than the FY16 Amended staffing level. The decrease consists of:

- an increase of 3.99 FTEs in the Governmental Funds
- a decrease of 1.79 FTEs in the Special Revenue Funds, excluding the School District
- a decrease of 11.61 FTEs in the School District
- an increase of 2.13 FTEs in the Enterprise Funds

Total FTE staffing changes and a reconciliation between FY16 Adopted Staffing, FY16 Amended, FY17 Adopted and FY18 Approved Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	FTE
FY16 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,721.95
FY16 General Government and Enterprise midyear staffing changes <i>(Note 1 below)</i>	0.75
FY16 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,722.70
FY17 General Government and Enterprise increases <i>(Note 2 below)</i>	13.94
FY17 General Government and Enterprise decreases <i>(Note 3 below)</i>	(9.61)
FY17 School District increases/(decreases)	(11.61)
FY17 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,715.42
FY18 General Government and Enterprise increases <i>(Note 4 below)</i>	0.24
FY18 School District increases/(decreases)	(11.14)
FY18 Approved Staffing , referenced in full time equivalent positions (FTEs)	1,704.52
(1) FY16 General Government and Enterprise Mid Year Staffing Changes	
Lands & Resource Mgmt: Additional staffing shared with Engineering to manage quarry pits	0.75

EXECUTIVE SUMMARY

(2) FY17 Increases

Manager: Added Housing Officer	1.00
MIS: Additional staffing for print shop department move	1.00
Community Development: Addition of Code Compliance Officer	1.00
Engineering: Filled two Eng/Arch I positions and replaced an Eng/Arch Associate	0.10
Libraries: Added Laboratory Technician for the opening of the new library	0.76
CCFR: Added three Firefighter/EMT I positions for Index B service at Juneau Intern'l Airport	3.00
Parks and Recreation: Reorganization of various recreational facilities resulting in additional FTEs	4.24
Capital Transit: Added portion of PW/Engineering director's FTE	0.10
Streets: Added portion of PW/Engineering director's FTE	0.05
Airport: Airport Office Assistant II to become full time employee	0.23
Waste Management: Added split of PW/Engineering employees, including Admin Assistant	0.85
Waste water: Reinstatement of supervisor, manager, admin assitant and business manager positions	1.56
Fleet Maintenance: Added portion of PW/Engineering director's FTE	0.05

13.94

(3) FY17 Decreases

City Clerk: Reduced staffing as print shop moved to another department	(1.00)
Eaglecrest: FTE reduction for custodians, lift operators, laborers and snow sport school coordinators	(1.79)
Finance: Eliminated one accounting tech in Accounts Payable and one in Treasury	(1.00)
Parks and Recreation: FTE reduction to reflect actual staffing at swimming pool and ice rink	(2.56)
Public Works Administration: Split of Director and administrative positions to other departments	(2.75)
Water: Elimination of specified vacancies	(0.51)

(9.61)

(4) FY18 Increases

Eaglecrest: Additional FTE for a Custodian	0.24
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0.24

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
State Support:					
Foundation Funding	\$ 38,004,400	38,564,700	38,262,800	36,922,000	36,746,100
School Construction Debt Reimb	14,120,800	12,469,800	12,469,800	12,294,200	11,059,500
Contribution for School PERS	77,409,700	5,455,300	5,455,300	4,925,100	4,901,100
State Shared Revenues	2,588,000	2,535,600	2,519,700	2,098,000	1,805,000
School Grants	4,429,800	4,335,700	4,335,700	3,458,700	3,458,700
State Aid to Schools	1,503,200	-	-	-	-
ASHA "In Lieu" Tax	52,600	40,000	50,000	70,000	70,000
State Marine Passenger Fee	4,100,000	4,611,900	4,460,000	4,550,000	4,640,000
Miscellaneous Grants	2,284,800	3,876,700	3,354,700	3,669,200	2,181,600
Total State Support	144,493,300	71,889,700	70,908,000	67,987,200	64,862,000
Federal Support:					
Federal "In Lieu" Tax	1,895,700	1,800,000	2,079,000	2,000,000	2,000,000
Secure Rural School/Roads	588,700	637,000	625,000	-	-
Federal Bond Subsidy	212,600	212,700	212,700	229,200	216,700
Miscellaneous Grants	4,902,800	5,165,300	5,124,900	5,243,800	5,194,700
Total Federal Support	7,599,800	7,815,000	8,041,600	7,473,000	7,411,400
Local Support:					
Taxes:					
Property	45,850,200	46,694,000	47,096,800	48,700,000	48,713,900
Sales	43,844,900	44,800,000	44,800,000	44,350,000	42,900,000
Alcohol	943,900	943,000	960,000	950,000	925,000
Tobacco Excise	1,845,800	2,943,000	2,400,000	2,750,000	2,600,000
Hotel	1,378,400	1,350,000	1,420,000	1,450,000	1,480,000
Total Taxes	93,863,200	96,730,000	96,676,800	98,200,000	96,618,900
Charges for Services:					
Governmental Funds	5,140,100	5,587,100	5,715,500	6,384,800	6,486,100
Special Revenue Funds	1,065,300	1,547,200	986,800	1,438,300	1,442,300
Enterprise Funds	113,285,600	111,861,300	113,582,500	115,803,200	116,703,100
Total Charges for Services	119,491,000	118,995,600	120,284,800	123,626,300	124,631,500
Licenses, Permits, Fees					
Governmental Funds	1,070,900	893,000	958,100	901,800	904,700
Special Revenue Funds	10,939,800	11,369,300	11,144,100	11,771,100	11,926,100
Enterprise Funds	855,100	914,000	826,000	841,000	841,000
Special Assessments	215,100	90,000	90,000	90,000	90,000
Total Licenses Permits, Fees	13,080,900	13,266,300	13,018,200	13,603,900	13,761,800
Fines and Forfeitures:					
Governmental Funds	392,400	334,100	383,800	380,200	378,300
Special Revenue Funds	39,600	38,800	43,600	43,600	43,600
Enterprise Funds	22,000	12,800	22,800	22,800	22,800
Special Assessments	30,300	28,400	29,100	24,300	21,800
Total Fines and Forfeitures	\$ 484,300	414,100	479,300	470,900	466,500

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Sales:					
Governmental Funds	\$ 42,100	\$ 34,300	\$ 40,300	\$ 51,700	\$ 53,300
Special Revenue Funds	1,290,100	345,600	1,095,000	587,700	493,300
Enterprise Funds	51,300	35,000	59,000	35,000	35,000
Total Sales	1,383,500	414,900	1,194,300	674,400	581,600
Investment & Interest Income:					
Governmental Funds	1,843,000	2,176,800	2,080,000	1,964,000	1,999,000
Permanent Fund	79,600	201,000	82,600	98,000	102,000
Special Revenue Funds	25,200	17,600	44,600	30,200	27,300
Enterprise Funds	526,200	362,600	448,200	594,300	594,300
Internal Service	29,300	67,200	38,300	52,000	52,000
Debt Service	15,100	26,300	6,300	4,000	-
Total Investment & Interest	2,518,400	2,851,500	2,700,000	2,742,500	2,774,600
Rents and Leases:					
Governmental Funds	367,800	326,500	331,600	345,200	349,200
Permanent Fund	12,100	11,800	11,800	11,800	11,800
Special Revenue Funds	1,036,000	1,185,300	1,075,000	1,201,700	1,202,300
Enterprise Funds	3,407,200	3,132,700	3,123,000	3,128,100	3,128,100
Total Rents and leases	4,823,100	4,656,300	4,541,400	4,686,800	4,691,400
Donations:					
Governmental Funds	34,100	26,000	69,600	132,000	70,000
Permanent Fund	-	-	-	-	-
Special Revenue Funds	25,700	78,000	67,900	73,500	78,500
Total Donations	59,800	104,000	137,500	205,500	148,500
Other:					
Special Assessments	208,800	106,100	156,000	114,100	114,100
Bond Reserve	5,186,800	-	-	-	-
Student Activities Fundraising	1,641,500	1,950,000	1,950,000	1,950,000	1,950,000
Other Miscellaneous Revenues	366,400	182,800	129,400	132,400	96,000
Total Other	7,403,500	2,238,900	2,235,400	2,196,500	2,160,100
Total Local Support	243,107,700	239,671,600	241,267,700	246,406,800	245,834,900
Total Revenues	395,200,800	319,376,300	320,217,300	321,867,000	318,108,300
Fund Balance Increase (Decrease):					
Governmental Funds	2,804,500	(2,473,200)	2,496,600	(39,700)	(969,700)
Equipment Acquisition Fund	1,299,000	(514,000)	(400,300)	192,200	(829,700)
Other Funds	21,768,100	(9,947,600)	(8,527,500)	(9,233,300)	(3,996,100)
Total Fund Balance Increase (Decrease)	25,871,600	(12,934,800)	(6,431,200)	(9,080,800)	(5,795,500)

SUMMARY OF EXPENDITURES BY FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Governmental Funds:					
Mayor & Assembly	\$ 4,897,900	7,070,900	5,713,200	5,151,000	5,406,000
Law	2,030,100	2,165,400	2,181,400	2,169,200	2,150,300
Administration:					
Manager	1,678,100	2,470,500	2,078,700	2,088,200	1,796,800
Clerk	499,300	550,900	546,700	406,700	414,100
Mgmt Information Systems	2,346,100	2,440,100	2,313,900	2,807,500	2,681,000
Human Resources	574,000	594,900	540,700	573,700	602,100
Libraries	2,855,200	2,960,900	2,909,700	3,075,500	3,053,000
Finance	5,059,200	5,528,900	5,356,400	5,405,800	5,492,300
Community Development	2,596,500	3,290,200	3,128,700	2,943,400	2,974,800
Capital City Rescue	4,202,000	4,268,000	4,268,000	4,336,100	4,391,800
Capital City Fire	3,449,300	3,957,200	3,759,700	4,069,500	4,197,200
General Engineering	390,900	420,100	267,000	309,400	316,200
Building Maintenance	2,290,100	2,498,800	2,489,300	2,255,900	2,226,200
Parks and Landscape	1,694,900	1,828,900	1,684,500	1,855,400	1,880,400
Recreation	4,489,600	4,938,900	4,739,900	5,767,800	5,835,800
Police	13,404,200	14,532,000	13,992,800	14,622,400	14,648,300
Streets	4,530,900	5,289,200	4,741,800	5,209,100	5,310,600
Capital Transit	6,307,400	6,934,800	6,006,000	7,897,200	6,871,700
Capital Projects Indirect Cost	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,350,500)	(4,408,700)	(4,501,000)	(6,043,800)	(6,018,400)
Support to other funds	26,464,400	26,558,000	26,601,500	27,399,900	27,254,100
Total	84,885,300	93,365,600	88,294,600	91,775,600	90,960,000
Special Revenue Funds:					
Visitor Services	2,061,400	2,278,000	2,213,600	1,190,000	1,195,600
Downtown Parking	441,600	495,400	502,800	510,800	515,100
Affordable Housing	72,600	249,000	249,000	-	-
Lands	660,100	908,900	1,029,700	1,381,000	1,213,500
Education - Operating	140,544,800	70,541,100	70,234,000	69,217,600	67,554,600
Education - Special Revenue	14,198,100	14,995,400	14,670,300	14,440,000	14,153,800
Eaglecrest	1,893,500	2,841,700	2,048,000	2,757,900	2,816,800
Sales tax	712,000	798,100	798,800	816,700	830,100
Hotel tax	14,200	16,400	16,400	25,300	25,700
Tobacco Excise tax	16,800	19,600	19,700	30,900	31,400
Community Development					
Block Grant	-	111,600	111,600	-	-
Marine Passenger Fee	5,500	5,500	5,500	5,500	5,500
Port Development	5,500	5,500	5,500	5,500	5,500
Library Minor Contributions	-	25,000	25,000	25,000	25,000
Interdepartmental Charges	-	-	-	-	-
Return Marine Passenger					
Fee Proceeds	-	-	-	-	-
Support to other funds	56,950,300	61,933,600	62,322,100	62,218,800	53,475,500
Total	\$ 217,576,400	155,224,800	154,252,000	152,625,000	141,848,100

SUMMARY OF EXPENDITURES BY FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Permanent Fund:					
Jensen-Olson Arboretum					
Support to other funds	\$ 87,500	89,300	89,300	89,300	89,300
Enterprise Funds:					
Airport	5,979,400	6,225,700	6,204,200	6,822,100	6,864,300
Harbors	3,635,800	3,598,600	3,509,900	3,685,700	3,707,100
Docks	1,238,600	1,436,800	1,415,300	1,492,000	1,505,800
Waste Management	1,151,400	1,259,300	947,100	1,330,000	1,342,600
Water	2,851,400	3,727,200	3,442,500	3,667,400	4,039,500
Wastewater	9,037,600	12,248,700	11,334,600	11,271,000	11,210,900
Bartlett Regional Hospital	84,916,600	89,717,900	91,211,600	90,482,100	90,482,100
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Support to other funds	1,700,000	7,960,000	9,050,000	8,323,000	13,500,000
Total	110,499,800	126,163,200	127,104,200	127,062,300	132,641,300
Internal Service Funds:					
Public Works Fleet	2,022,000	2,389,500	1,881,300	2,214,700	2,224,200
Equipment Acquisition Fund	1,472,000	2,899,100	2,781,500	2,034,600	3,083,400
Risk Management	18,958,300	21,528,700	20,690,800	22,424,300	22,719,400
Interdepartmental Charges	(24,660,500)	(25,264,200)	(24,333,300)	(25,044,500)	(25,086,500)
Total	(2,208,200)	1,553,100	1,020,300	1,629,100	2,940,500
Capital Projects:					
Capital Projects	19,410,100	28,762,000	30,062,000	32,122,000	27,285,000
Support to other funds	161,200	642,300	642,300	-	-
Total	19,571,300	29,404,300	30,704,300	32,122,000	27,285,000
Debt Service					
Support to other funds	23,981,200	23,236,100	23,527,400	23,267,600	22,048,100
Debt Service Funds	23,981,200	23,236,100	23,527,400	23,267,600	22,048,100
Special Assessments:					
Special Assessments	299,300	457,900	361,600	407,900	410,400
Support to other funds	33,500	6,400	6,400	4,000	2,700
Total	332,800	464,300	368,000	411,900	413,100
Work Force:					
CIP Engineering	521,400	2,021,000	359,400	2,102,600	2,143,000
Public Works Administration	224,800	253,600	159,800	-	-
Interdepartmental Charges	(746,200)	(2,274,600)	(519,200)	(2,102,600)	(2,143,000)
Total	-	-	-	-	-
Total All Funds (Gross)	454,726,100	429,500,700	425,360,100	428,982,800	418,225,400
Support to other funds	(85,396,900)	(97,189,600)	(98,711,600)	(98,035,000)	(94,321,600)
Total Expenditures	\$369,329,200	332,311,100	326,648,500	330,947,800	323,903,800

SUMMARY OF STAFFING

	FY13 FTE	FY14 FTE	FY15 FTE	FY16 Amended FTE	FY17 Adopted Budget	FY18 Approved Budget
General Fund:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Law	9.40	11.40	11.00	11.00	11.00	11.00
Administration:						
Manager	8.00	8.00	9.00	9.00	10.00	10.00
Clerk and Elections	3.70	3.70	3.68	3.68	2.68	2.68
Mgmt Information Systems	13.66	13.66	13.66	13.66	14.66	14.66
Human Resources	4.30	4.30	4.40	4.40	4.40	4.40
Libraries	22.22	22.22	26.53	27.28	28.04	28.04
Finance	45.25	45.80	45.00	46.00	45.00	45.00
Community Development	26.25	24.75	23.00	23.00	24.00	24.00
General Engineering	3.55	3.55	3.35	3.10	2.35	2.35
Building Maintenance	11.75	11.75	10.75	10.75	11.25	11.25
Parks and Landscape	17.47	17.81	17.56	16.56	16.47	16.47
Total	174.55	175.94	176.93	177.43	178.85	178.85
Special Revenue Funds:						
Visitor Services	7.33	7.33	7.33	7.73	7.73	7.73
Capital Transit	38.83	38.83	39.48	39.48	39.58	39.58
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Lands	3.00	3.00	3.00	3.75	3.75	3.75
Education	678.06	680.48	662.20	671.75	660.14	649.00
Eaglecrest	31.92	33.88	33.63	33.63	31.84	32.08
Police	95.34	94.84	93.84	93.84	93.84	93.84
Streets	24.75	21.80	22.30	22.26	22.31	22.31
Parks and Recreation	61.87	59.95	53.67	50.76	52.03	52.03
Capital City Fire/Rescue	44.98	44.98	44.98	44.98	47.98	47.98
Total	986.39	985.40	960.74	968.49	959.51	948.61
Enterprise Funds:						
Airport	29.42	29.42	35.08	33.84	34.07	34.07
Harbors	14.62	14.62	17.67	17.67	17.67	17.67
Docks	12.05	12.05	10.76	10.76	10.76	10.76
Hazardous Waste	1.00	1.00	1.00	1.00	1.85	1.85
Water	15.16	14.16	14.66	14.66	14.15	14.15
Wastewater	35.84	35.84	34.34	35.34	36.90	36.90
Bartlett Regional Hospital	439.50	420.18	432.90	434.31	431.00	431.00
Total	547.59	527.27	546.41	547.58	546.40	546.40
Internal Service Funds:						
Public Works Fleet	6.25	6.20	6.20	6.20	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	11.95	11.90	11.90	11.90	11.95	11.95
Special Assessments:						
Special Assessments	1.50	1.25	1.25	1.25	1.25	1.25
Total	1.50	1.25	1.25	1.25	1.25	1.25
Work Force:						
CIP Engineering	18.10	18.10	14.80	13.30	14.15	14.15
Public Works Administration	3.00	4.00	3.00	2.75		
Total	21.10	22.10	17.80	16.05	14.15	14.15
Total Staffing	1,743.08	1,723.86	1,715.03	1,722.70	1,712.11	1,701.21

INTERDEPARTMENTAL CHARGES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
General Fund:					
Mayor and Assembly	\$ 51,200	51,200	51,200	68,800	68,800
Law	339,700	339,700	339,700	531,700	531,700
Manager	129,300	129,300	123,900	208,300	208,300
Clerk	141,300	151,000	140,000	142,400	142,400
Mgmt Information Systems	491,100	491,100	491,100	689,300	694,300
Human Resources	162,600	162,600	162,600	220,000	220,000
Finance	1,828,900	1,831,400	1,920,800	2,144,500	2,158,800
General Engineering	11,700	11,700	11,700	9,400	9,400
Building Maintenance	954,000	993,900	1,019,400	1,548,600	1,503,200
Parks and Landscape	108,500	108,500	108,500	108,500	108,500
Recreation	46,900	46,900	46,900	279,800	279,800
Police	78,100	75,200	75,200	77,500	78,200
Streets	6,000	15,000	10,000	15,000	15,000
Downtown Parking	-	-	-	-	-
Fire Service Area	1,200	1,200	-	-	-
Total	4,350,500	4,408,700	4,501,000	6,043,800	6,018,400
Special Revenue Funds:					
Downtown Parking	-	-	-	-	-
Total	-	-	-	-	-
Internal Service Funds:					
Public Works Fleet	1,902,400	2,364,300	1,905,400	2,217,600	2,224,900
Equipment Acquisition Fund	2,675,900	2,317,900	2,317,900	2,149,800	2,176,700
Risk Management	20,082,200	20,582,000	20,110,000	20,677,100	20,684,900
Total	24,660,500	25,264,200	24,333,300	25,044,500	25,086,500
Enterprise Fund:					
Docks	11,000	11,000	11,000	11,000	11,000
Total Operating Interdepartmental Charges	29,022,000	29,683,900	28,845,300	31,099,300	31,115,900
Work Force:					
CIP Engineering	521,400	2,021,000	359,400	2,102,600	2,143,000
Public Works Administration	224,800	253,600	159,800	-	-
	746,200	2,274,600	519,200	2,102,600	2,143,000
Total Interdepartmental Charges	\$ 29,768,200	31,958,500	29,364,500	33,201,900	33,258,900

SUPPORT TO OTHER FUNDS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Governmental Funds Support to:					
Education - Operating	25,026,900	24,926,000	24,856,900	24,994,100	25,381,300
Education - Special Revenue	377,500	770,000	770,000	925,700	839,500
Eaglecrest	712,500	662,500	662,500	700,000	750,000
Downtown Parking	195,000	100,000	100,000	100,000	100,000
Fire Service Area	-	-	-	-	-
Roaded Service Area		72,500	72,500		
Visitor Services	150,000	27,000	27,000	27,000	27,000
Marine Passenger Fee	-	-	-	-	-
Water Extension	2,500				
Capital Projects				596,800	100,000
Debt Service	-	-	112,600	56,300	56,300
Total	26,464,400	26,558,000	26,601,500	27,399,900	27,254,100
Special Revenue Funds Support To:					
Sales Tax To:					
General Fund	27,963,000	26,626,500	26,626,500	26,626,500	26,626,500
Bartlett Regional Hospital	945,000	945,000	945,000	945,000	945,000
Debt Service	2,617,800	2,375,900	2,375,900	2,030,000	2,755,000
Capital Projects	12,612,200	15,884,100	15,884,100	15,220,000	-
Available for Capital Projects	-	-	-	-	13,285,000
Education Operating To:					
General Fund	-	-	-	-	-
Education Special Revenue	(702,000)	-	-	-	-
Education Other	836,000	-	-	-	-
Education Other To Education					
Education Operating	-	-	76,700	-	-
Special Revenue	129,400	80,000	130,000	-	-
Education Special Revenue To					
Education Operating	702,000	-	-	-	-
Education Student Activities	131,500	-	17,000	-	-
Hotel Taxes To:					
General Fund	-	-	-	811,000	845,000
Visitor Services	1,248,800	1,384,200	1,384,200	621,500	634,300
Tobacco Excise Tax To:					
General Fund	1,090,200	2,420,600	2,420,600	1,673,600	1,673,600
Bartlett Regional Hospital	178,000	518,000	518,000	518,000	518,000
Capital Projects	-	-	-	400,000	400,000
Lands To:					
Capital Projects	-	100,000	100,000	1,680,000	-

SUPPORT TO OTHER FUNDS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Special Revenue Fund Support To (continued):					
Marine Passenger Fee To:					
General Fund	2,801,300	3,236,200	3,236,200	3,278,600	3,278,600
Visitor Services	280,000	310,000	310,000	-	-
Dock	287,600	317,600	317,600	287,600	287,600
Bartlett Regional Hospital	61,500	86,000	86,000	131,600	131,600
Equipment Replacement	-	-	-	-	-
Capital Projects	1,264,100	800,200	800,200	1,302,200	-
Available for Capital Projects	-	-	-	-	-
Visitor Services To Marine					
Passenger Fee	-	-	-	-	-
Port:					
Capital Projects	4,100,000	5,000,000	5,000,000	4,600,000	-
Debt Service	403,900	1,849,300	2,094,100	2,093,200	2,095,300
Total	\$ 56,950,300	61,933,600	62,322,100	62,218,800	53,475,500
Jensen-Olson Arboretum Fund					
Support to General Fund	87,500	89,300	89,300	89,300	89,300
Capital Projects Support To					
General Fund	-	642,300	642,300	-	-
Lands	-	-	-	-	-
Wastewater	-	-	-	-	-
Debt Service	161,200	-	-	-	-
Total	161,200	642,300	642,300	-	-
Enterprise Funds Support To:					
General Fund:					
Bartlett Regional Hospital	130,000	340,000	130,000	-	-
Capital Projects:					
Bartlett Regional Hospital	-	-	-	4,550,000	13,500,000
Docks	-	1,500,000	1,500,000	-	-
Harbors	800,000	-	1,300,000	2,333,000	-
Waste Management	450,000	850,000	850,000	-	-
Wastewater	-	3,940,000	3,940,000	550,000	-
Water	320,000	1,330,000	1,330,000	890,000	-
Total	1,700,000	7,960,000	9,050,000	8,323,000	13,500,000
Special Assessment Funds To					
General Fund	8,500	6,400	6,400	4,000	2,700
Capital Projects	25,000	-	-	-	-
Total	33,500	6,400	6,400	4,000	2,700
Total Support To Other Funds	\$ 85,396,900	97,189,600	98,711,600	98,035,000	94,321,600

SUPPORT FROM OTHER FUNDS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Governmental Funds Support From:					
Sales Tax	\$ 27,963,000	26,626,500	26,626,500	26,626,500	26,626,500
Tobacco Excise Tax	1,090,200	2,420,600	2,420,600	1,673,600	1,673,600
Hotel Tax	-	-	-	811,000	845,000
Marine Passenger Fee	2,801,300	3,236,200	3,236,200	3,278,600	3,278,600
Jensen-Olson Arboretum	87,500	89,300	89,300	89,300	89,300
Bartlett Regional Hospital	130,000	340,000	130,000	-	-
Capital Projects	-	642,300	642,300	-	-
Special Assessments	8,500	6,400	6,400	4,000	2,700
Between funds:					
General Fund to RSA		72,500	72,500		
Total	32,080,500	33,433,800	33,223,800	32,483,000	32,515,700
Special Revenue Funds Support From:					
Education - Operating From:					
General Fund	24,526,900	24,926,000	24,856,900	24,994,100	25,381,300
Education Special Revenue	-	-	-	-	-
Education - Other Special Revenue	-	-	76,700	-	-
General Fund	500,000	-	-	-	-
Education - Special Revenue From:					
General Fund	205,000	205,000	205,000	185,000	185,000
Education Operating Fund	-	-	-	-	-
Education Other Special Revenue	129,400	80,000	130,000	-	-
Education - Student Activities From:					
General Fund	172,500	565,000	565,000	740,700	654,500
Education Operating Fund	836,000	-	-	-	-
Education Special Revenue	131,500	-	17,000	-	-
Downtown Parking From:					
General Fund	195,000	100,000	100,000	100,000	100,000
Visitor Services From:					
General Fund	150,000	27,000	27,000	27,000	27,000
Hotel Tax	1,248,800	1,384,200	1,384,200	621,500	634,300
Marine Passenger Fee	280,000	310,000	310,000	-	-
Lands From Capital Projects	-	-	-	-	-
Eaglecrest From:					
General Fund	712,500	662,500	662,500	700,000	750,000
Total	\$ 29,087,600	28,259,700	28,334,300	27,368,300	27,732,100

SUPPORT FROM OTHER FUNDS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Debt Service Support From:					
Capital Projects	161,200	-	-	-	-
Fire Service Area	-	-	55,000	27,500	27,500
Roaded Service Area	-	-	57,600	28,800	28,800
Port	403,900	1,849,300	2,094,100	2,093,200	2,095,300
Sales Tax	2,617,800	2,375,900	2,375,900	2,030,000	2,755,000
Total	\$ 3,182,900	4,225,200	4,582,600	4,179,500	4,906,600
Special Assessment Support From:					
General Fund	\$ 2,500	-	-	-	-
Capital Project Fund Support From:					
General Fund				596,800	100,000
Sales Tax	12,612,200	15,884,100	15,884,100	15,220,000	13,285,000
Tobacco Excise Tax	-	-	-	400,000	400,000
Lands	-	100,000	100,000	1,680,000	-
Marine Passenger Fee	1,264,100	800,200	800,200	1,302,200	-
Available Marine Passenger Fee	-	-	-	-	-
Port Development	4,100,000	5,000,000	5,000,000	4,600,000	-
Special Assessments	25,000	-	-	-	-
Bartlett Regional Hospital	-	-	-	4,550,000	13,500,000
Docks	-	1,500,000	1,500,000	-	-
Harbors	800,000	-	1,300,000	2,333,000	-
Waste Management	450,000	850,000	850,000	-	-
Water	320,000	1,330,000	1,330,000	890,000	-
Wastewater	-	3,940,000	3,940,000	550,000	-
Total	19,571,300	29,404,300	30,704,300	32,122,000	27,285,000
Internal Service Funds Support From:					
Equipment Replacement from:					
Marine Passenger Fee	-	-	-	-	-
Total	-	-	-	-	-
Enterprise Funds Support From:					
Bartlett Regional Hospital from:					
Tobacco Excise Tax	178,000	518,000	518,000	518,000	518,000
Liquor Sales Tax	945,000	945,000	945,000	945,000	945,000
Marine Passenger Fee	61,500	86,000	86,000	131,600	131,600
Wastewater from Capital Projects	-	-	-	-	-
Harbor from General Debt					
Dock from:					
Marine Passenger Fee	287,600	317,600	317,600	287,600	287,600
Total	1,472,100	1,866,600	1,866,600	1,882,200	1,882,200
Total Support From Other Funds	\$ 85,396,900	97,189,600	98,711,600	98,035,000	94,321,600

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>
General Fund	\$ 24,400,200		65,821,000		32,483,000		27,399,900
Special Revenue Funds:							
Visitor Services	309,000		389,800		648,500		-
Capital Transit	-						
Marine Passenger Fee	383,300		4,965,000		-		5,000,000
Eaglecrest	(200,900)		2,059,000		700,000		-
Education - Operating	4,134,300		42,367,100		24,994,100		-
Education - Special Revenue/Other	1,643,200		13,319,600		925,700		-
Lands and Resource Management	3,922,700		845,900		-		1,680,000
* Roaded Service Area	-		-		-		-
Fire Service Area	-		-		-		-
Downtown Parking	300,400		423,300		100,000		-
Affordable Housing	493,100		-		-		-
Sales Tax	1,890,000		45,321,500		-		44,821,500
Hotel Tax	640,800		1,450,000		-		1,432,500
Port Development	3,398,300		7,530,000		-		6,693,200
Community Development Block Grant	-		-		-		-
Tobacco Excise Tax	113,600		2,750,000		-		2,591,600
Library Minor Contributions	155,900		3,500		-		-
Total Special Revenue Funds	17,183,700		121,424,700		27,368,300		62,218,800
Enterprise Funds:							
** Harbors	3,202,600		4,047,900		-		2,333,000
** Docks	3,011,700		1,561,900		287,600		-
Water	4,686,700		5,029,700		-		890,000
Wastewater (Sewer)	4,792,600		11,605,900		-		550,000
** Airport	3,828,100		6,822,100		-		-
Waste Management	1,020,300		1,113,800		-		-
Hospital	56,767,500		91,503,500		1,594,600		4,550,000
Total Enterprise Funds	77,309,500		121,684,800		1,882,200		8,323,000
Internal Service Funds:							
** Public Works Fleet	4,652,100		4,444,400		-		-
Self-Insurance	8,401,300		20,677,100		-		-
Total Internal Service Funds	13,053,400		25,121,500		-		-
LIDS/Debt Service/Work Force:							
LIDS	981,700		228,400		-		4,000
Debt Service	5,565,200		19,100,400		4,179,500		-
Port Debt Service	-		-		-		-
Work Force	-		2,102,600		-		-
Capital Project Funds	-		-		32,122,000		-
Jensen-Olson Arboretum	2,520,700		109,800		-		89,300
Interdepartmental Charges	-		(33,726,200)		-		-
Total City Funds	\$ 141,014,400		321,867,000		98,035,000		98,035,000

* Includes Secured Rural Schools/Roads Reserves of \$121,200

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY17

<u>Adopted Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
70,943,800		24,360,500		14,857,800		9,502,700	General Fund
							Special Revenue Funds:
1,190,000		157,300		-		157,300	Visitor Services
				-		-	Capital Transit
5,500		342,800		-		342,800	Marine Passenger Fee
2,757,900		(199,800)		-		(199,800)	Eaglecrest
69,217,600		2,277,900		-		2,277,900	Education - Operating
14,440,000		1,448,500		-		1,448,500	Education - Special Revenue/Other
1,381,000		1,707,600		-		1,707,600	Lands and Resource Management
-		-		-		-	* Roaded Service Area
-		-		-		-	Fire Service Area
510,800		312,900		-		312,900	Downtown Parking
-		493,100		-		493,100	Affordable Housing
816,700		1,573,300		-		1,573,300	Sales Tax
25,300		633,000		-		633,000	Hotel Tax
5,500		4,229,600		-		4,229,600	Port Development
-		-		-		-	Community Development Block Gra
30,900		241,100		-		241,100	Tobacco Excise Tax
25,000		134,400		-		134,400	Library Minor Contributions
90,406,200		13,351,700		-		13,351,700	Total Special Revenue Funds
							Enterprise Funds:
3,685,700		1,231,800		743,200		488,600	** Harbors
1,492,000		3,369,200		-		3,369,200	** Docks
3,667,400		5,159,000		-		5,159,000	Water
11,271,000		4,577,500		-		4,577,500	Wastewater (Sewer)
6,822,100		3,828,100		-		3,828,100	** Airport
1,330,000		804,100		-		804,100	Waste Management
90,482,100		54,833,500		1,687,000		53,146,500	Hospital
118,750,300		73,803,200		2,430,200		71,373,000	Total Enterprise Funds
							Internal Service Funds:
4,249,300		4,847,200		-		4,847,200	** Public Works Fleet
22,424,300		6,654,100		-		6,654,100	Self-Insurance
26,673,600		11,501,300		-		11,501,300	Total Internal Service Funds
							LIDS/Debt Service/Work Force:
407,900		798,200		-		798,200	LIDS
23,267,600		5,577,500		5,251,800		325,700	Debt Service
2,102,600		-		-		-	Port Debt Service
32,422,000		-		-		-	Work Force
							Capital Project Funds
-		2,541,200		2,097,200		444,000	Jensen-Olson Arboretum
(33,726,200)		-		-		-	Interdepartmental Charges
331,247,800		131,933,600		24,637,000		107,296,600	Total City Funds

CITY AND BOROUGH OF JUNEAU

<u>Fund Title</u>	<u>Beginning Balance</u>	+	<u>Projected Revenues</u>	+	<u>Support From</u>	-	<u>Support To</u>
General Fund	\$ 24,360,500		64,017,300		32,515,700		27,254,100
Special Revenue Funds:							
Visitor Services	157,300		389,800		661,300		-
Capital Transit	-						
Marine Passenger Fee	342,800		5,060,000		-		3,697,800
Eaglecrest	(199,800)		2,068,000		750,000		-
Education - Operating	2,277,900		42,167,200		25,381,300		-
Education - Special Revenue/Other	1,448,500		13,319,600		839,500		-
Lands and Resource Management	1,707,600		749,200		-		-
* Roaded Service Area	-		-		-		-
Fire Service Area	-		-		-		-
Downtown Parking	312,900		423,300		100,000		-
Affordable Housing	493,100		-		-		-
Sales Tax	1,573,300		43,846,500		-		43,611,500
Hotel Tax	633,000		1,480,000		-		1,479,300
Port Development	4,229,600		7,680,000		-		2,095,300
Community Development Block Grant	-		-		-		-
Tobacco Excise Tax	241,100		2,600,000		-		2,591,600
Library Minor Contributions	134,400		3,500		-		-
Total Special Revenue Funds	13,351,700		119,787,100		27,732,100		53,475,500
Enterprise Funds:							
** Harbors	1,231,800		4,134,900		-		-
** Docks	3,369,200		1,561,900		287,600		-
Water	5,159,000		5,364,700		-		-
Wastewater (Sewer)	4,577,500		12,206,200		-		-
** Airport	3,828,100		6,706,700		-		-
Waste Management	804,100		1,113,800		-		-
Hospital	54,833,500		91,503,500		1,594,600		13,500,000
Total Enterprise Funds	73,803,200		122,591,700		1,882,200		13,500,000
Internal Service Funds:							
** Public Works Fleet	4,847,200		4,478,600		-		-
Self-Insurance	6,654,100		20,684,900		-		-
Total Internal Service Funds	11,501,300		25,163,500		-		-
LIDS/Debt Service/Work Force:							
LIDS	798,200		225,900		-		2,700
Debt Service	5,577,500		17,849,200		4,906,600		-
Port Debt Service	-		-		-		-
Work Force	-		2,143,000		-		-
Capital Project Funds	-		-		27,285,000		-
Jensen-Olson Arboretum	2,541,200		113,800		-		89,300
Interdepartmental Charges	-		(33,783,200)		-		-
Total City Funds	\$ 131,933,600		318,108,300		94,321,600		94,321,600

* Includes Secured Rural Schools/Roads Reserves of \$121,200

** Includes Replacement Reserves

CHANGES IN FUND BALANCES – FY18

<u>Approved Budget</u>	=	<u>Subtotal</u>	-	<u>Reserves</u>	=	<u>Ending Balance</u>	<u>Fund Title</u>
70,248,600		23,390,800		15,907,800		7,483,000	General Fund
1,195,600		12,800		-		12,800	Special Revenue Funds:
		-		-		-	Visitor Services
5,500		1,699,500		-		1,699,500	Capital Transit
2,816,800		(198,600)		-		(198,600)	Marine Passenger Fee
67,554,600		2,271,800		-		2,271,800	Eaglecrest
14,153,800		1,453,800		-		1,453,800	Education - Operating
1,213,500		1,243,300		-		1,243,300	Education - Special Revenue/Other
-		-		-		-	Lands and Resource Management
-		-		-		-	* Roaded Service Area
515,100		321,100		-		321,100	Fire Service Area
-		493,100		-		493,100	Downtown Parking
830,100		978,200		-		978,200	Affordable Housing
25,700		608,000		-		608,000	Sales Tax
5,500		9,808,800		-		9,808,800	Hotel Tax
-		-		-		-	Port Development
31,400		218,100		-		218,100	Community Development Block Grant
25,000		112,900		-		112,900	Tobacco Excise Tax
88,372,600		19,022,800		-		19,022,800	Library Minor Contributions
							Total Special Revenue Funds
3,707,100		1,659,600		743,200		916,400	Enterprise Funds:
1,505,800		3,712,900		-		3,712,900	** Harbors
4,039,500		6,484,200		-		6,484,200	** Docks
11,210,900		5,572,800		-		5,572,800	Water
6,864,300		3,670,500		-		3,670,500	Wastewater (Sewer)
1,342,600		575,300		-		575,300	** Airport
90,482,100		43,949,500		1,687,000		42,262,500	Waste Management
119,152,300		65,624,800		2,430,200		63,194,600	Hospital
							Total Enterprise Funds
5,307,600		4,018,200		-		4,018,200	Internal Service Funds:
22,719,400		4,619,600		-		4,619,600	** Public Works Fleet
28,027,000		8,637,800		-		8,637,800	Self-Insurance
							Total Internal Service Funds
410,400		611,000		-		611,000	LIDS/Debt Service/Work Force:
22,048,100		6,285,200		6,142,300		142,900	LIDS
-		-		-		-	Debt Service
2,143,000		-		-		-	Port Debt Service
27,285,000		-		-		-	Work Force
-		2,565,700		2,097,200		468,500	Capital Project Funds
(33,783,200)		-		-		-	Jensen-Olson Arboretum
323,903,800		126,138,100		26,577,500		99,560,600	Interdepartmental Charges
							Total City Funds

CHANGES IN FUND BALANCES

Summary

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

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of not less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve requires Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$14.86 million for FY17 and \$15.9 million for FY18. For FY19, an additional \$400,000 in Sales Tax proceeds will be deposited into the Budget Reserve.

Individual Funds

The following is a summary and explanation of the FY17 and FY18 projected ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects \$7.48 million carry forward of available fund balance for years after FY18, excluding the \$15.91 million set aside as the general governmental budget reserves. In order to balance the FY17 and FY18 operating budgets we are projecting to use \$1.44 million of fund balance to support our operating needs in FY17 and \$2.02 million to support our operating needs for FY18.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance is \$342,800 for FY17 and \$1,699,500 for FY18.

Eaglecrest – Due to an extremely bad snow years in FY15 and FY16, the ending FY17 fund deficit is projected to be \$(199,800) and the FY18 fund deficit is projected to be \$(198,600). The policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities and reduce the fund balance deficit.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. The FY17 projected fund balance carryforward is \$2.28 million and the FY18 projected fund balance carryforward is \$2.27 million. The District tries to carry an additional \$500,000 forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1.45 million for FY17 and \$1.45 million for FY18 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

Lands and Resource Management – The projected carryover for FY17 is \$1.71 million and for FY18 is \$1.24 million. These funds are restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

Downtown Parking – The total projected carryover is \$312,900 for FY17 and \$321,100 for FY18. This balance is restricted and not considered available for other general governmental functions.

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The total projected carryover for FY17 is \$1.57 million and for FY18 is \$978,200.

The FY18 ending balance is as follow -

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$ (236)
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2013	0
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	27,447
• 2% (1% permanent & 1% temp.) general govt. operations levy	742,049
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	187,694
• 3% permanent liquor sales tax levy	<u>21,252</u>
Total Projected Fund Balance	<u>\$ 978,200</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 \$4.23 million for FY17 and \$9.81 million for FY18. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee funds for FY17 and FY18 are being used to support the Docks and Harbors cruise ship berth enhancement capital project. The Port Development fee is being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects.

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

Enterprise Funds (for all funds) – The total projected carryover of \$73.8 million for FY17 and \$65.62 million for FY18 represents expendable resources for each fund and is not available for general governmental functions.

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

Fleet Services – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$4.85 million for FY17 and \$4.02 million for FY18. Approximately \$247,100 of this fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is be used to acquire various equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY17 is \$6.66 million and in FY18 is \$4.62 million. The individual ending components of this balance are made up of \$2.77 million for Health & Wellness, \$1.21 Safety & Workers Compensation, \$1,049,300 General/Auto Liability, \$138,100 Employee Practice/Property, \$(186,200) Special Coverage, and \$236,700 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

CHANGES IN FUND BALANCES

LID's – The fund balance carryover of \$798,200 for FY17 and \$611,000 for FY18 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines and comprise \$1.05 million for FY17 and \$854,400 for FY18. Consolidated LID's carryover deficit balance is projected to be \$(253,900) for FY17 and \$(242,400) for FY18. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

Debt Service – The total projected carryover is \$5.58 million for FY17, of which \$5.25 million is reserved and \$6.29 million for FY18, of which \$6.14 million is reserved. The reservation of fund balance is for the sales tax sinking fund that was established to repay the debt on the \$12.1 million and \$7.72 million School bond issues and the \$24.95M voters authorized in 2012 for the Centennial Hall renovation, airport terminal renovation, Aurora Harbor reconstruction, Eaglecrest learning center, Capital Transit maintenance shop, and various parks and recreation bathrooms, concessions and paving projects (\$10 million of these projects will be repaid with sales tax). The unreserved fund balance is targeted as a reasonable minimum to be maintained. However, there are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY17 is \$2.54 million, of which \$2.1 million is reserved and 2.57 million for FY18, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term “arboretum” means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The area wide projected assessed value (full and true less exempted properties) for the 2016 fiscal year, (2015 calendar year) is \$4.50 billion, up from \$4.39 billion (a 3.2% increase) in 2014.

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).

Two of the most significant exemptions in terms of dollars are the Senior Citizen and Disabled Veteran exemptions. In FY16, these exemptions were over \$2.462 million in property tax revenue not collected.

ASSESSED VALUE CHANGES

The Assessor is projecting, net of property appeals, FY17 (calendar 2016) areawide taxable assessed values at \$4.69 billion. This amount includes both real and business personal property assessments. This represents an increase of \$192.1 million (4.3% increase) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices due to a severe shortage of housing and rising rental costs. This has impacted existing real property values.

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

PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

<u>Service Area</u>	<u>2015</u>		<u>2016 Projected Values</u>	
	<u>Certified Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Capital City Fire/Rescue	\$3,996.6	\$3,976.5	\$184.1	\$4,160.6
Roaded Service Area	\$4,019.6	\$4,004.0	\$184.1	\$4,188.1
Areawide	\$4,502.9	\$4,330.0	\$365.0	\$4,695.0

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A one-mill levy assessed borough-wide will generate \$4.7 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 overlapping mill levy for the three taxing areas.

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

The 2016 property assessments do not include an estimated \$252 million in required State exemptions for 1,765 (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 FY17 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veterans assessment exemption program is estimated at \$2.65 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 proposed operating mill levy for FY17 is 9.26 mills, which is the same as FY16. The debt mill levy is 1.40 for FY17 and is 0.10 mills less than FY16. This brings the total FY17 mill levy to 10.66. The FY18 operating mill levy and the debt mill levy are projected to remain the same.

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	6.60	2.30	0.36	9.26	1.40	10.66

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

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

PROPERTY ASSESSMENT AND TAXATION

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

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

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

Areawide:

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

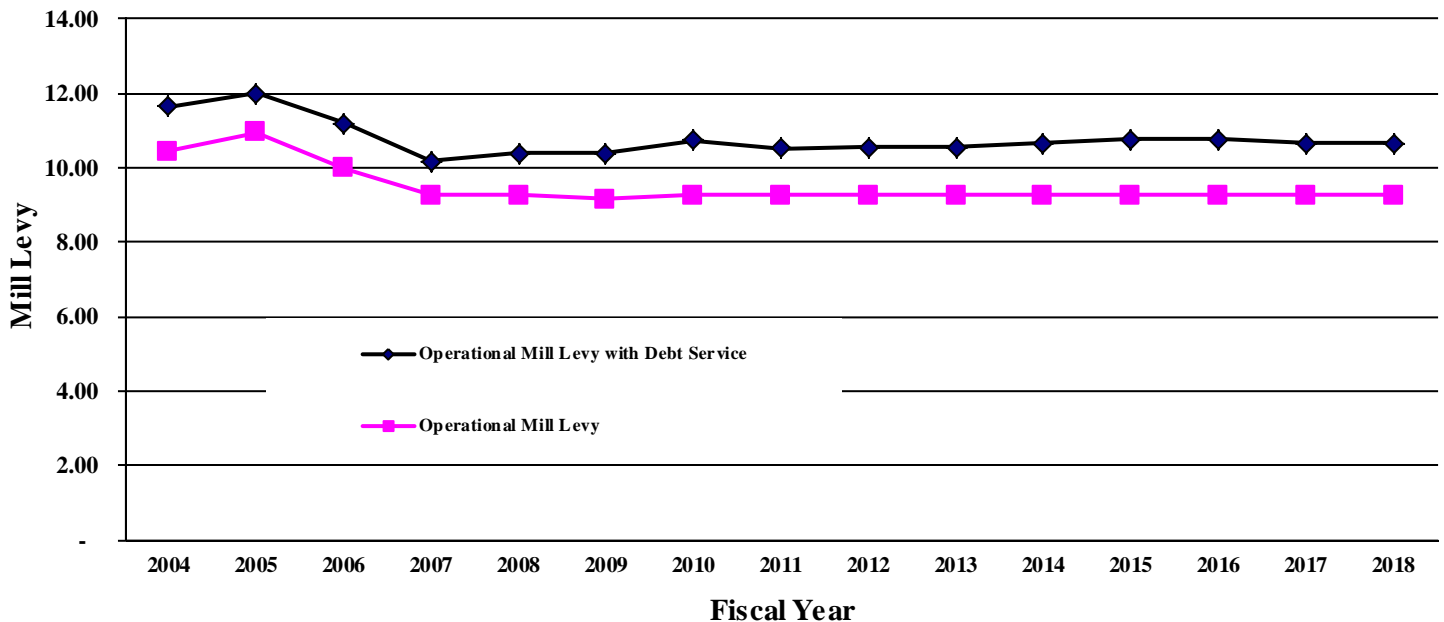
Rodeded Service Area, SA#9:

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

Fire Service Area, SA#10:

- Capital City Rescue (Fire)

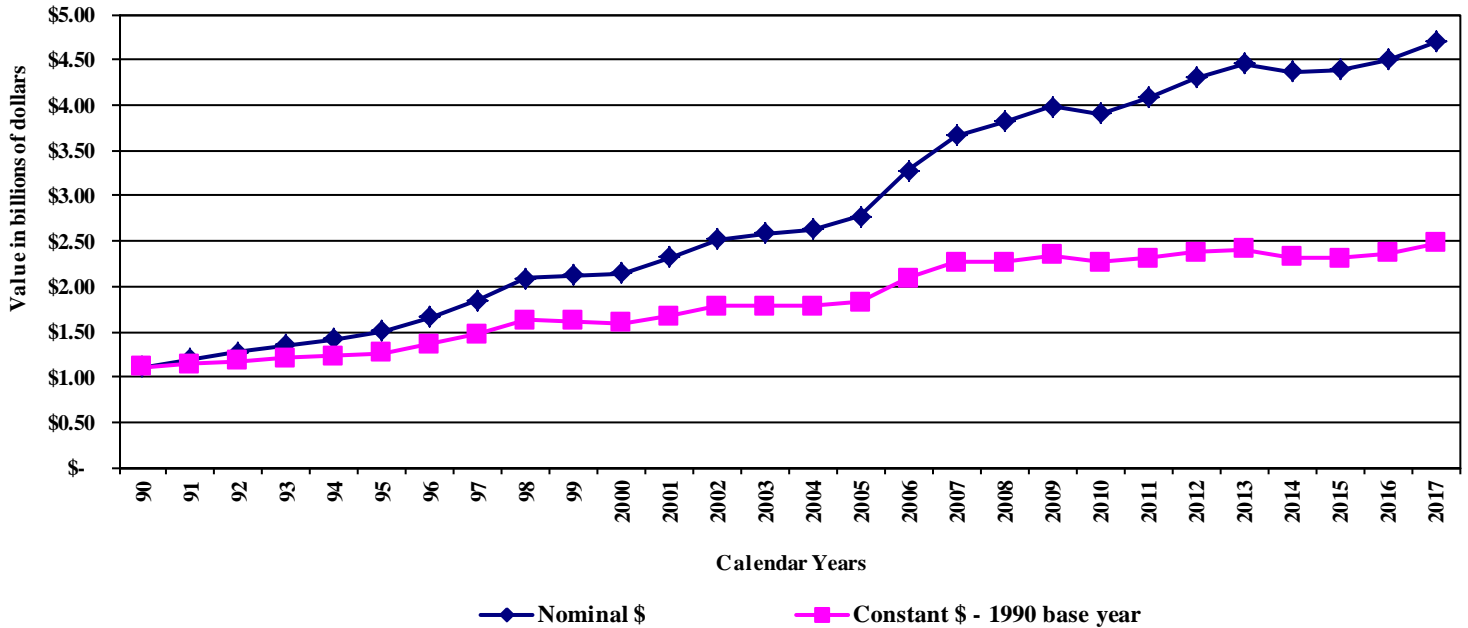
The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the 15 years. The City’s practice has been to reduce the operating mill levy when financially practical.



PROPERTY ASSESSMENT AND TAXATION

The graph below shows the trend in borough-wide certified assessed values since 1990. 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
FY90 - FY17**



NOTES

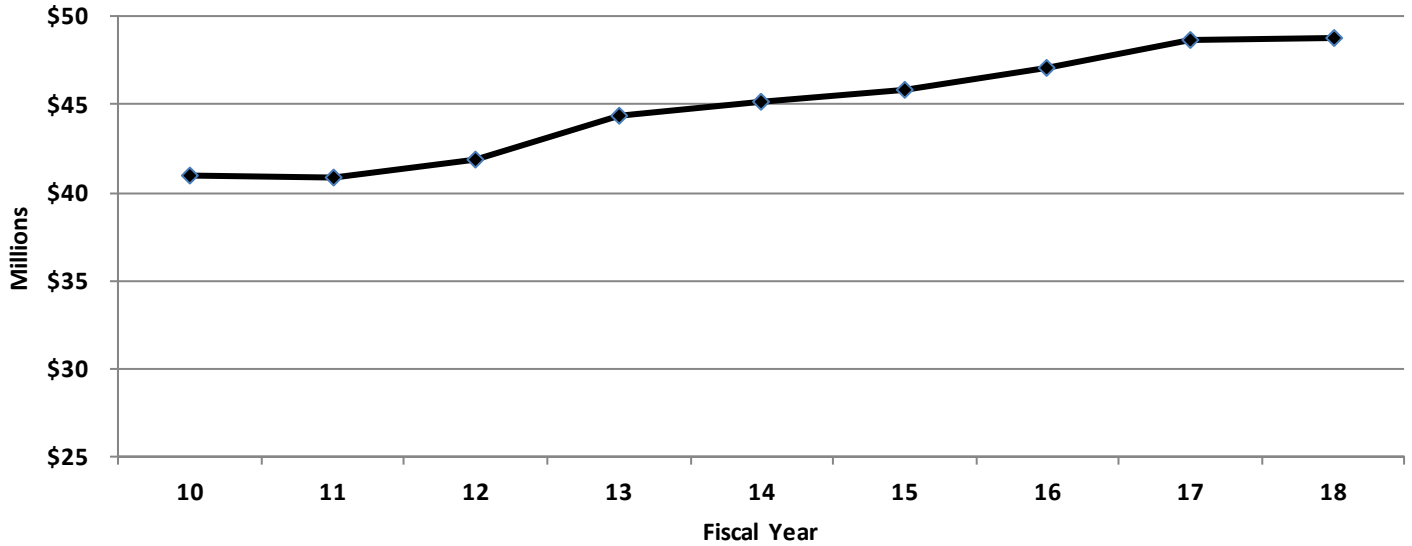
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

Property taxes for FY15 were \$45.9M and are projected to increase in FY16 to \$47.1M, up \$1.2M or 2.6%. The FY17 projection for property tax revenue is \$48.7M, up \$1.6M or 3.4%. The projection for FY18 is \$48.7M, an increase of \$14K or 0.03%. The mill rate in FY16 is 10.76 mills, unchanged from FY15. The mill rates for FY17 and FY18 are 10.66 and 10.66 respectively.



FY10-15 are based on actual collections
FY16-18 are based on budget projections

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

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax Revenues for FY15 were \$43.8M. FY16 revenues are expected to be \$44.8M, an increase of \$1.0M or 2.2%. The FY17 and 18 projected sales taxes are \$44.3M and \$42.9M. There is a net decrease in revenue of \$450,000 (1%) in FY17 and further decrease of \$1.45M (3.3%) in FY18. There are several factors (tourism growing 2%, limiting tax exemptions, & marijuana sales) that should increase revenue in FY17. This is being offset by an estimated reduction in retail spending as a result of the uncertainty associated with the State of Alaska's budget reduction actions. The impact of the State's \$3 billion deficit is expected to result in additional decreased retail spending for FY18.

Information on each type of sales tax is listed below.

GENERAL SALES TAX

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

PERMANENT SALES TAX

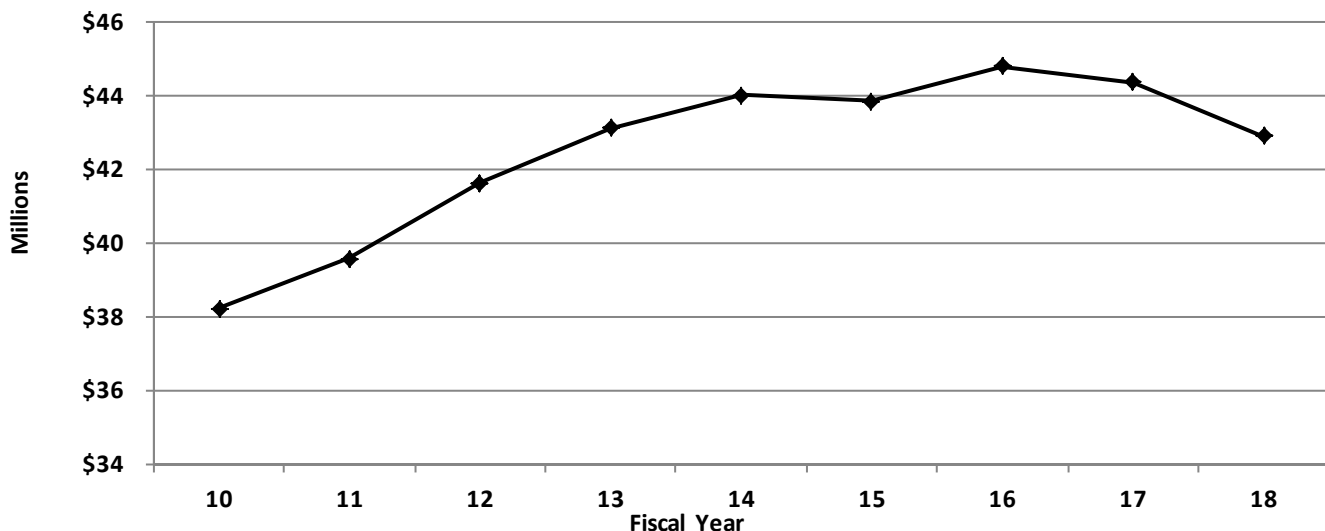
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

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

TEMPORARY 3% SALES TAX

- Effective July 1, 2012, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2017. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to the three following areas: emergency budget reserve, capital improvements, and youth activities.



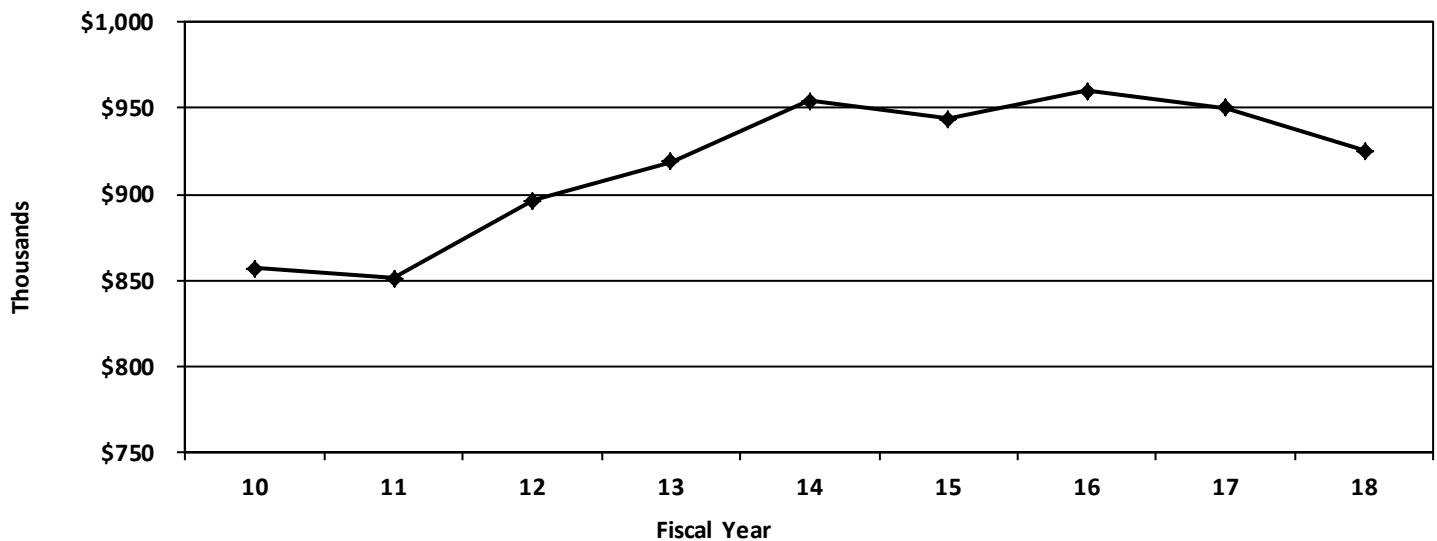
FY10-15 are based on actual revenue collected
FY16-18 are based on estimated collections

MAJOR REVENUES

LIQUOR SALES TAX

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

Liquor Tax Revenues for FY15 were \$944K and in FY16 are forecast to increase to \$960K, up \$16K or 1.7%. FY17 projections for liquor tax revenues are \$950K, down \$10K or 1% with a further decrease of \$25K or 2.6% to \$925K in FY18.



FY10-15 are based on actual revenue collected
FY16-18 are based on estimated collections

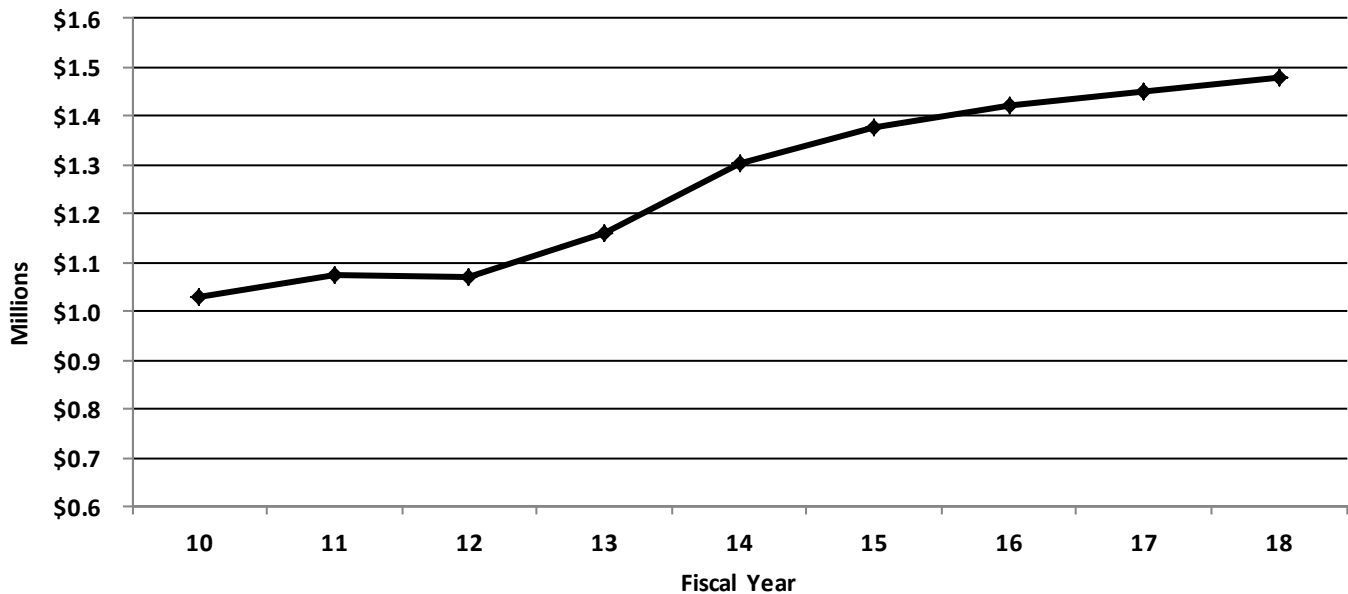
MAJOR REVENUES

HOTEL-MOTEL ROOM TAX

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

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

Hotel-Motel room tax revenues for FY15 were \$1.38M and are forecast to increase in FY16 to \$1.42M an increase of \$41.6K or 3.0% over FY15 actuals. FY17 projections for Hotel-Motel room tax revenues are anticipated to increase an additional \$30K over FY16 or 2.1%. There is an additional 2.1% (\$30K) increase anticipated for FY18 for a total of \$1.48M.



FY10-15 are based on actual revenue collected.

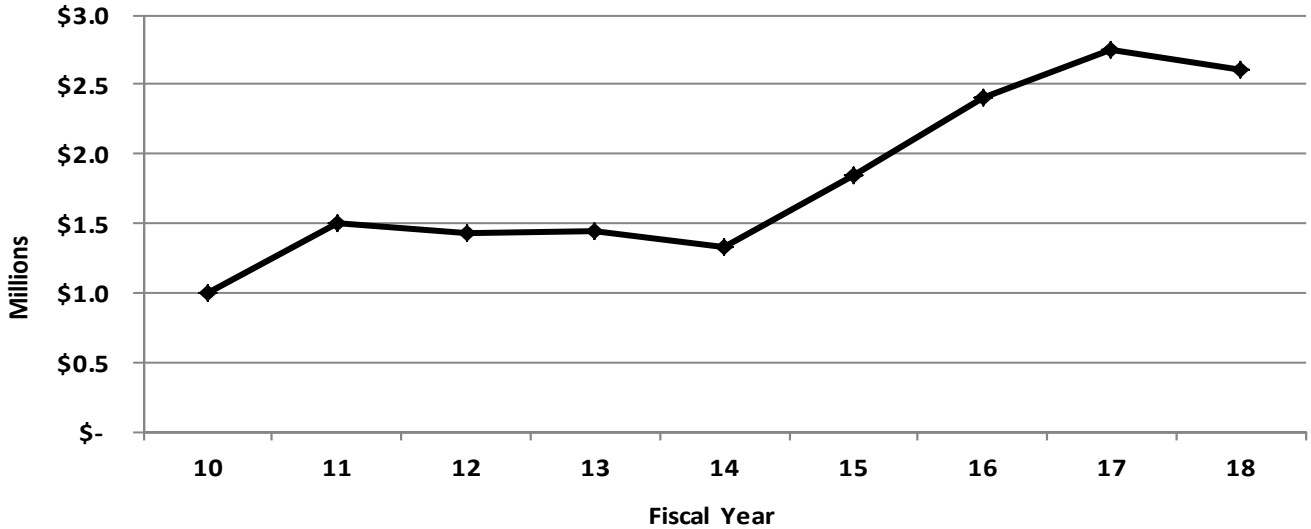
FY16-18 are based on estimated collections.

MAJOR REVENUES

TOBACCO EXCISE

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

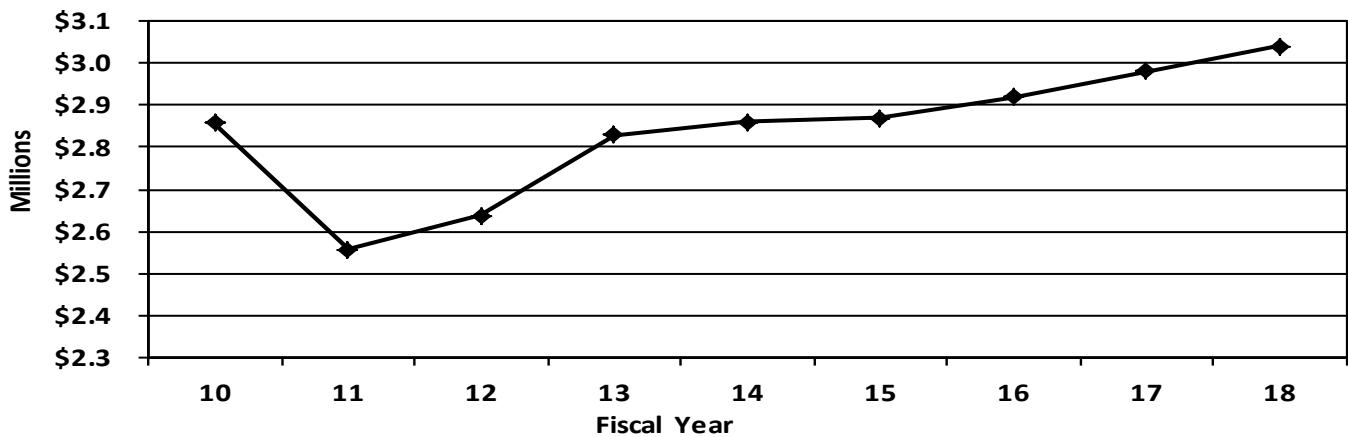
FY15 tax revenues were \$1.8M and are projected to increase in FY16 to \$2.4M, an increase of \$554K (38.7%). FY17 projections are \$2.75M an increase of \$350K or (14.6%) over FY15. FY18 revenues are projected to decline to \$2.6M, a decrease of \$150K or 5.5% as the impact of increased taxes reduces purchases of tobacco products.



FY10-15 are based on actual collections
 FY16-18 are based on budget projections

PORT DEVELOPMENT FEE

Port Development Fee revenue for FY15 was \$2.87M and is forecast to increase in FY16 to \$2.92M, up \$50K or 1.8% from FY15 actuals. The FY17 projection for Port Development Fees is \$2.98M an increase of \$60K or 2.1% over FY16 projections. The FY18 Port Development Fees projection is \$3.04M, an increase of \$60K or 2.0% over FY17.



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

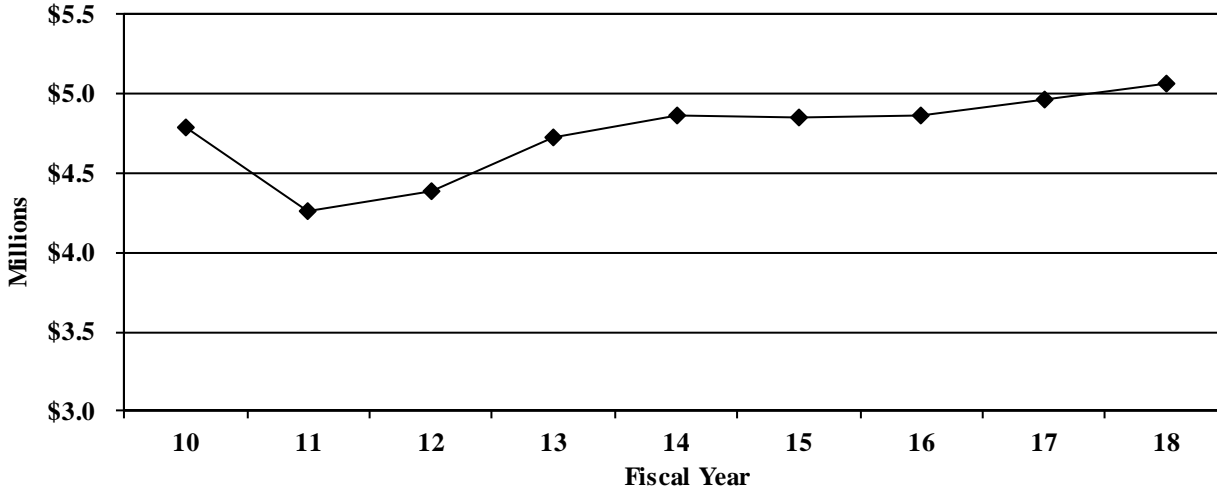
FY10-15 are based on actual collections
 FY16-18 are based on budget projections

MAJOR REVENUES

CBJ MARINE PASSENGER FEE

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

Marine Passenger Fees' for FY15 were \$4.85M and are forecast to increase in FY16 to \$4.87M (\$20K, 0.4%) over FY15 actuals. FY17 projections are \$4.97M, an increase of \$100K or 2.0% over FY16 projections. Projections for FY18 are \$5.06M, an increase of \$90K or 1.9%



FY10-15 are based on actual collections
FY16-18 are based on budget projections

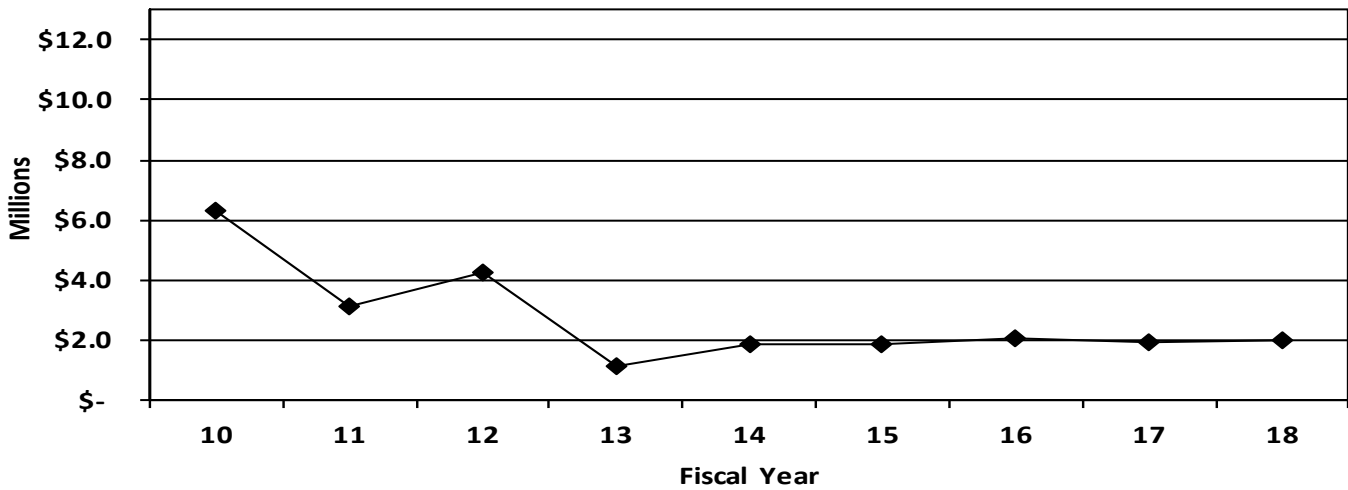
MAJOR REVENUES

INVESTMENT INTEREST INCOME

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

For FY17 and FY18 the federal funds rate is expected to gradually increase. This will continue the overall low interest rate environment but we anticipate a slight increase in portfolio yields/income of 0.2% (from 0.9% to 1.1%) for FY17 and slightly more for FY18.

Interest Income for FY15 was \$1.84M and is expected to increase in FY16 to \$2.08M, up \$240K or 24% from FY15 actuals. The FY16 increase is due to the investment of an additional \$36M in cash. The FY17 projection is \$1.96M, a decrease of \$120K or 5.6% from the FY16 projection. The FY18 projection is a slight increase to \$1.99M or 1.8% over FY17. The changes in FY17 are a net effect of projecting increased yields but lower investment amounts.



FY10-15 are based on actual collections

FY16-18 are based on budget projections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

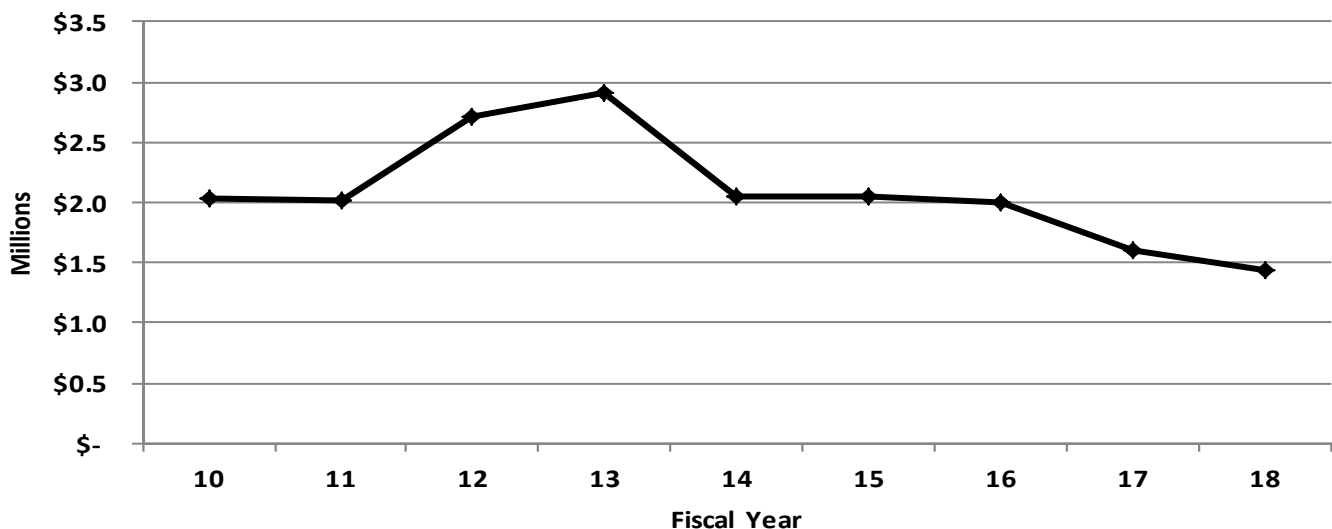
COMMUNITY REVENUE SHARING

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. Each fiscal year, the legislature may appropriate to the community revenue sharing fund an amount equal to 20 percent of the money received by the state during the previous calendar year under AS 43.55.011(g) – the Oil and Gas Production Tax. The amount may not exceed (1) \$60M; or (2) the amount that, when added to the fund balance on June 30 of the previous fiscal year, equals \$180M. The balance in the fund shall be determined on June 30 of each year. If the fund balance is at least \$60M, without further appropriation, 1/3 of that amount can be distributed as community revenue sharing payments for the immediately following fiscal year. Otherwise, no payments may be made. The FY17 deposit to CRS fund has not been determined by the State Legislature.

COMMUNITY REVENUE SHARING PAYMENTS

The basic community revenue sharing payment will be based on the following formula: the amount available for payments in the fund, minus \$60M, divided by \$60M, plus one, multiplied by \$384K. If the amount calculated is less than \$220K, the basic amount would be \$220K. The basic amount is then prorated, depending on the type of community (e.g. borough, city), to get the final payment amount. If the amount available for distribution exceeds the amount needed to fully fund all the basic community revenue sharing payments, the balance will be distributed on a per capita basis.

Based on the formula, the CBJ received \$2.1M in FY15 and is projected to receive \$2.0M in FY16 and \$1.6M and \$1.3M in FY17 and FY18, respectively. The final FY16 payment amount will not be known until May 2016.



FY10-15 are based on actual revenue collected
FY16-18 are based on budget projections

MAJOR REVENUES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions since FY10.

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

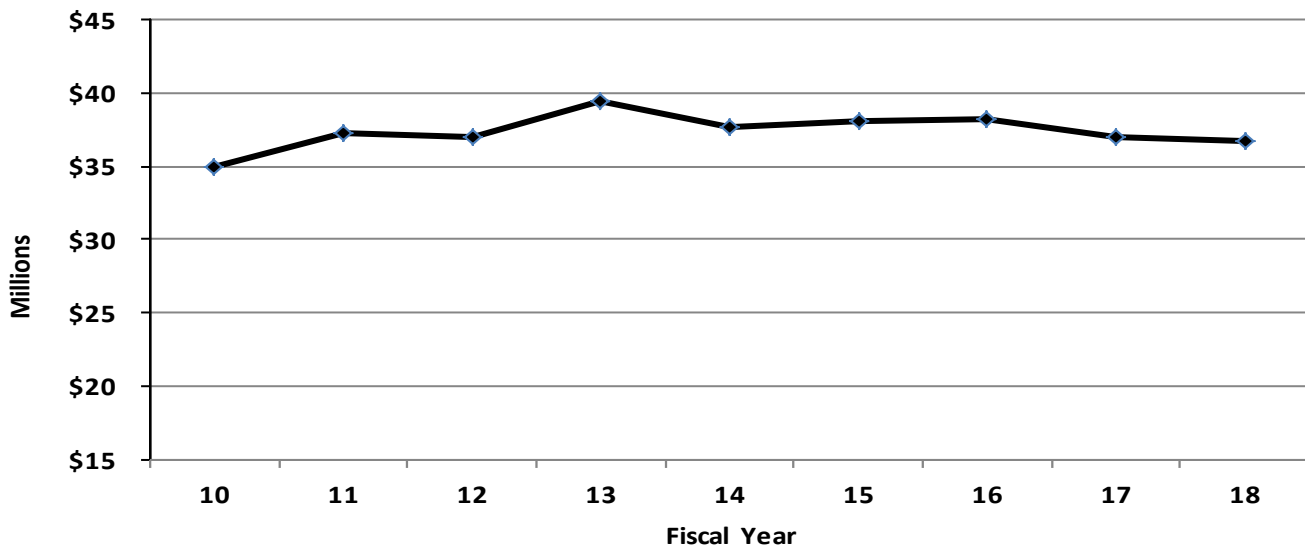
The FY12 foundation funding was \$36.9M a decrease of \$300K or 0.8% from FY11.

The FY13 foundation funding was \$39.4M an increase of \$2.5M or 6.8% over FY12.

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

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

The foundation funding projection for FY16 is \$38.3M. The base student allocation is set at \$5,880 for FY16, increasing to \$5,930 in FY17. The actual student population (based on October student counts) for FY16 is 4,644 and the FY17 projection is 4,527.



FY10-15 are based on actual revenue collected
FY16-18 are based on budget projections

MAJOR REVENUES

SCHOOL PERS/TRS FUNDING

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

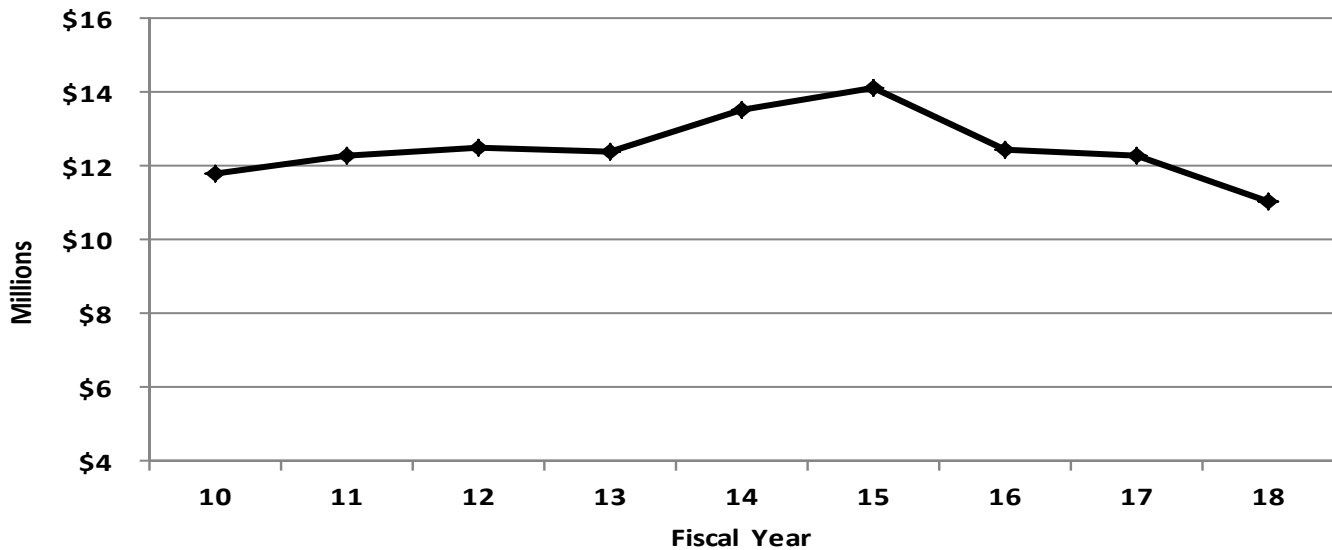
FY11 Actual	\$8.39M
FY12 Actual	\$10.5M
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Projected	\$ 5.5M
FY17 & 18 Projected	\$ 4.9M

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY09-FY15 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. In FY 17, CBJ will make final debt service payments for: Glacier Valley Elementary School Renovations (\$5.995M bonds issued in FY07), and Refunding Bonds (\$5.685M issued in FY12, which refunded 2000B Floyd Dryden Middle School Renovations, as well as other area school repairs, and the 2002 JDHS High School Renovation bonds). The FY18 reflects a reduction of school debt reimbursement of \$1.3 million as a result of the extinguished bonds. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction debt has been budgeted in FY17 or FY18.



FY10-15 are based on actual revenue collected

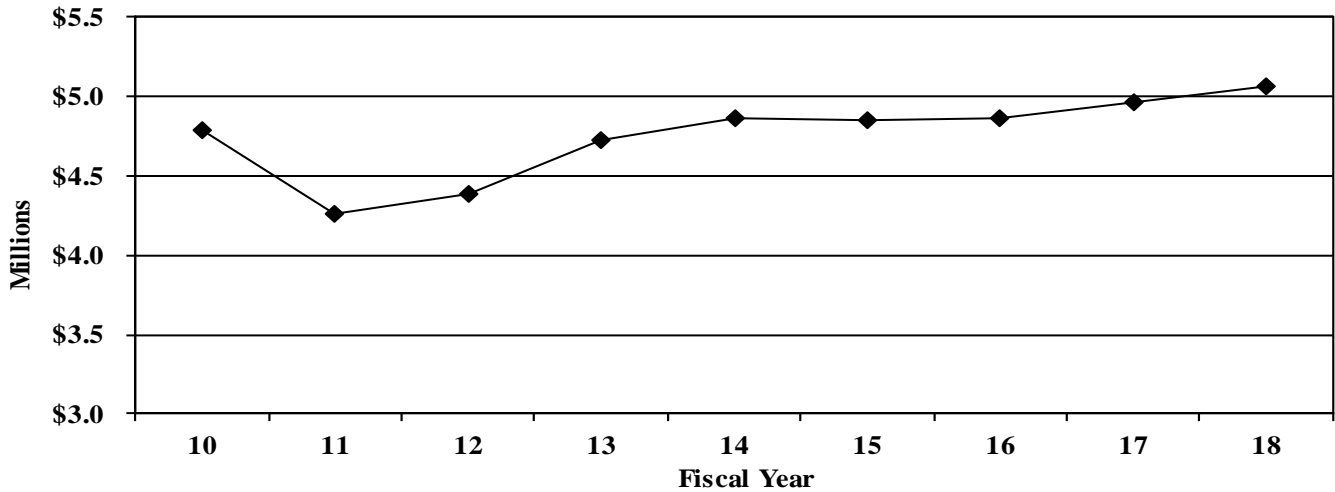
FY16-18 are based on budget projections

MAJOR REVENUES

STATE MARINE PASSENGER FEE

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

State Marine Passenger Fees' for FY15 were \$4.1M and are projected to increase in FY16 to \$4.5M, up \$400K or 8.8%. FY17 revenue projections total \$4.6M an increase of \$90K or 2.0% greater than FY16 projections. An additional 2% increase is expected in FY18 for a total of \$4.6M.



FY10-15 are based on actual revenue collected
FY16-18 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources in FY15 were \$3.43M and are forecast to increase slightly in FY16 to \$3.48M, up \$50K or 1.5%. FY17 projections are \$2.14M, a decrease of \$1.34M or 3.9% below FY16. The major components of federal revenue sources are grants to the Juneau School District (\$4.97M projected for both FY17 and FY18) and PILT (\$2.0M projected for both FY17 and FY18).

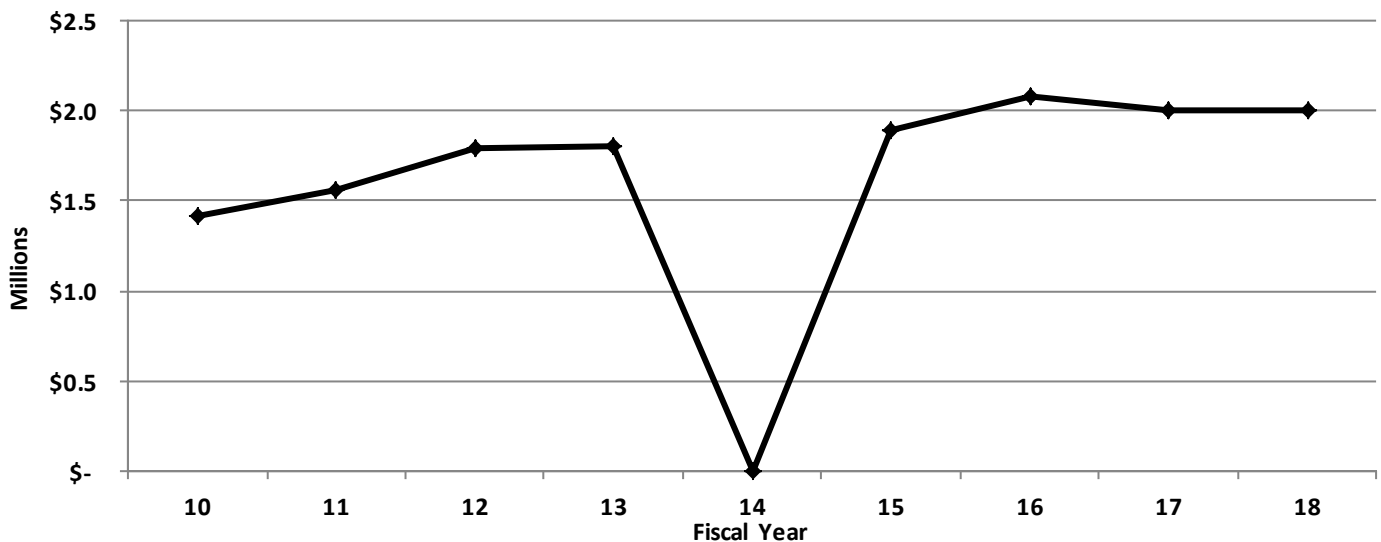
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 have 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 FY15 was \$1.89M and the FY16 projection is 2.08M. Projections for FY17 and FY18 are \$2.0M for each year.



FY10-15 are based on actual revenues collected
FY16-18 are based on budgeted projections

MAJOR REVENUES

SECURE RURAL SCHOOLS/ROADS (SRS)

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

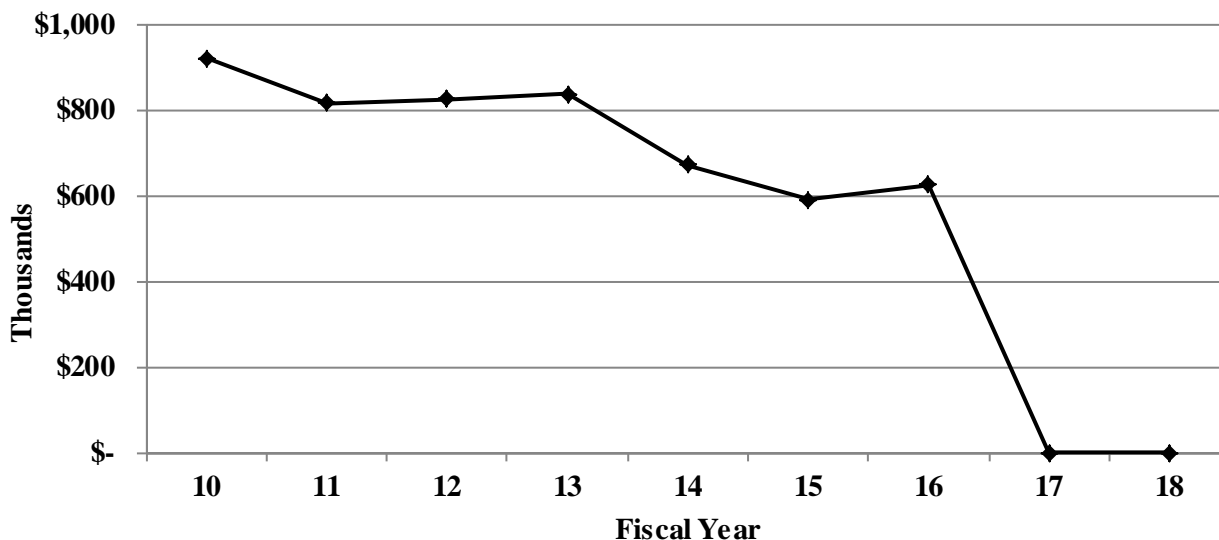
The CBJ's share was based on Tongass National Forest acreage within the City and Borough boundaries. Income from the National Forest Receipts varied widely from year to year. This variation in annual income was due primarily to the health of the timber economy in the Tongass.

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

Under this new program, each payment is to be allocated between Public Schools/Roads and Title III projects. The School/Road funds must be expended on the operation, maintenance, repair, or construction of public schools and roads. The Title III funds must be used for a specific approved purpose, one of which is for search, rescue and emergency services on federal lands.

This funding program was again extended for 4 additional years with the adoption of the 2008 Federal Stimulus Bill. The Federal Stimulus Bill funding was reduced by 10% each year for the years FY10-FY12. Subsequent to FY12 there has not been a long term extension of the program and it is a year by year decision by Congress whether to provide SRS funding.

Public School/Roads revenue FY15 was \$589K. For FY16 the funding is expected to be \$625K, an increase of \$36K or 6.2%. For FY17 and beyond, the funding is expected to drop to zero.



FY10-15 are based on actual revenue collected
FY16-18 are based on budget projections

MAJOR REVENUES

The CBJ's Secure Rural School/Roads Revenue (formerly known as National Forest Receipts) under this program are as follows:

	<u>Sch/Road</u>	<u>Title III</u>	<u>Total</u>
FY08 Actual	843,000	148,800	991,800
FY09 Actual	1,020,800	12,000	1,032,800
FY10 Actual	919,400	-	919,400
FY11 Actual	815,900	-	815,900
FY12 Actual	761,500	62,700	824,200
FY13 Actual	772,200	63,600	835,800
FY14 Actual	619,600	51,000	670,600
FY15 Actual	588,700	-	588,700
FY16 Projected	577,400	47,600	625,000

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 FY17-22.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY17 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY17 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 FY17 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2017 – 2022** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2017**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY17.

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 FY17 that have been established by the Assembly, the PWFC and/or the City Manager. FY17 Capital Project funds may be available from the following sources:

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

FY17 Adopted Capital Project Budget

The table below shows the source of funds for the FY16 capital budget as well as the funding sources for the Adopted FY17 capital budget.

Table 1
Summary of FY16 & FY17
Capital Project Funding Sources
 (costs in thousands)

FUNDING SOURCES	Adopted FY16 Budget	Adopted FY17 Budget
Sales Tax: General Capital Projects	\$ 749.1	\$ 1,000.0
Temporary 1% Sales Tax	5,605.0	5,270.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	8,730.0	8,950.0
Marine Passenger Fees	800.2	1,302.2
State Marine Passenger Fees	5,000.0	4,600.0
General Governmental Support	-	996.8
Lands	-	1,680.0
Bartlett Regional Hospital	-	4,550.0
Docks and Harbors	-	2,333.0
Wastewater Utility Enterprise Fund	-	550.0
Water Utility Enterprise Fund	-	890.0
Total	\$ 20,884.3	\$ 32,122.0

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

A complete listing of all proposed FY17 – FY22 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 2017 – 2022**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 17**.

GENERAL GOVERNMENTAL FUND SUMMARY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Expenditures:					
Personnel Services	\$ 41,441,200	45,324,300	42,492,600	46,058,000	46,734,100
Commodities and Services	21,301,100	23,740,300	23,303,400	22,947,700	22,937,200
Capital Outlay	120,100	415,500	461,900	1,447,600	116,800
Contingency	8,600	20,000	20,000	20,000	20,000
Support to other funds	26,464,400	26,558,000	26,601,500	27,399,900	27,254,100
Better Capital City	424,700	440,500	440,500	470,500	440,500
Total Expenditures	89,760,100	96,498,600	93,319,900	98,343,700	97,502,700
Funding Sources:					
State Support:					
State Shared Revenue	2,116,900	2,095,600	2,079,100	1,665,000	1,365,000
ASHA "in Lieu" Tax	52,600	40,000	50,000	70,000	70,000
Miscellaneous Grants	2,284,800	3,114,700	2,592,700	2,984,200	1,496,600
Total State Support	4,454,300	5,250,300	4,721,800	4,719,200	2,931,600
Federal Support:					
Federal "in Lieu" Tax	1,895,700	1,800,000	2,079,000	2,000,000	2,000,000
Miscellaneous Grants	799,600	815,100	748,500	139,600	90,500
Total Federal Support	2,695,300	2,615,100	2,827,500	2,139,600	2,090,500
Local Support:					
Property Taxes	39,274,400	40,035,600	40,334,800	42,127,000	42,140,900
Charges for Services	3,252,300	3,435,000	3,586,800	4,724,300	4,824,800
E911 Surcharge	794,700	900,000	900,000	900,000	900,000
Contracted Services	1,093,100	1,252,100	1,228,700	760,500	761,300
Licenses, Permits, Fees	1,070,900	893,000	958,100	901,800	904,700
Sales	43,200	35,000	40,800	52,200	53,800
Fines and Forfeitures	392,400	334,100	383,800	380,200	378,300
Rentals and Lease	366,700	325,800	331,100	344,700	348,700
Donations	34,100	26,000	69,600	132,000	70,000
Investment and Interest Income	1,843,000	2,176,800	2,080,000	1,964,000	1,999,000
Other Revenue	294,900	179,800	104,400	107,400	71,000
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,350,500	4,408,700	4,501,000	6,043,800	6,018,400
Total Local Support	53,334,500	54,526,200	55,043,400	58,962,200	58,995,200
Total Revenues	60,484,100	62,391,600	62,592,700	65,821,000	64,017,300
Support from other funds	32,080,500	33,433,800	33,223,800	32,483,000	32,515,700
Total Revenues and Support from other funds	92,564,600	95,825,400	95,816,500	98,304,000	96,533,000
FUND BALANCES					
Beginning Reserve Balance	11,760,200	12,410,200	12,410,200	13,457,800	14,857,800
Increase (decrease) in Reserve	650,000	1,045,000	1,047,600	1,400,000	1,050,000
End of Period Reserve	12,410,200	13,455,200	13,457,800	14,857,800	15,907,800
Beginning Available Balance	7,338,900	9,493,400	9,493,400	10,942,400	9,502,700
Increase (decrease) in Available	2,154,500	(1,718,200)	1,449,000	(1,439,700)	(2,019,700)
End of Period Available	9,493,400	7,775,200	10,942,400	9,502,700	7,483,000

NOTES

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GENERAL FUND SUMMARY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Expenditures:					
Personnel Services	\$ 19,985,800	21,395,200	20,520,700	21,554,100	21,909,700
Commodities and Services	10,589,000	13,843,700	12,078,200	11,061,400	10,898,000
Capital Outlay	106,200	389,100	418,800	271,800	116,800
Contingency	8,600	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds (1)	-	-	-	-	-
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
Interdepartmental Charges	(4,218,300)	(4,270,400)	(4,368,900)	(5,671,500)	(5,645,400)
Support to other funds	25,744,400	26,433,000	26,363,900	27,218,600	27,072,800
Better Capital City	424,700	440,500	440,500	470,500	440,500
Total Expenditures	52,116,100	57,726,800	54,948,900	54,400,600	54,288,100
Funding Sources:					
State Support:					
State Shared Revenue	4,400	15,000	5,000	5,000	5,000
ASHA "in Lieu" Tax	52,600	40,000	50,000	70,000	70,000
Miscellaneous Grants	1,097,500	1,914,900	1,422,600	598,600	284,600
Total State Support	1,154,500	1,969,900	1,477,600	673,600	359,600
Federal Support:					
Federal "in Lieu" Tax	1,895,700	1,800,000	2,079,000	2,000,000	2,000,000
Total Federal Support	1,895,700	1,800,000	2,079,000	2,000,000	2,000,000
Local Support:					
Property Taxes	29,108,000	29,873,000	30,120,000	31,003,100	31,017,000
Charges for Services	1,561,200	1,585,000	1,768,100	1,755,000	1,755,000
Licenses, Permits, Fees	937,300	751,400	823,900	768,300	768,300
Sales	15,800	11,400	13,000	13,000	13,000
Fines and Forfeitures	64,100	94,400	63,000	61,000	59,000
Donations	27,300	24,800	49,100	107,000	42,000
Investment and Interest Income	1,835,100	2,172,100	2,075,000	1,959,000	1,994,000
Other	(84,500)	(49,000)	(55,000)	(55,000)	(55,000)
Total Local Support	33,464,300	34,463,100	34,857,100	35,611,400	35,593,300
Total Revenues	36,514,500	38,233,000	38,413,700	38,285,000	37,952,900
Support from other funds	17,324,500	18,440,100	18,230,100	18,093,300	18,126,000
Total Revenues and Support from other funds	53,839,000	56,673,100	56,643,800	56,378,300	56,078,900
FUND BALANCES					
Beginning Reserve Balance	11,760,200	12,410,200	12,410,200	13,410,200	14,810,200
Increase (decrease) in Reserve	650,000	1,000,000	1,000,000	1,400,000	1,050,000
End of Period Reserve	12,410,200	13,410,200	13,410,200	14,810,200	15,860,200
Beginning Available Balance	3,067,800	4,140,700	4,140,700	4,835,600	5,413,300
Increase (decrease) in Available	1,072,900	(2,053,700)	694,900	577,700	740,800
End of Period Available	4,140,700	2,087,000	4,835,600	5,413,300	6,154,100

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

ROADED SERVICE AREA SUMMARY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 19,245,600	21,410,800	19,624,600	21,774,500	22,037,700
Commodities and Services	9,477,700	10,284,100	9,842,900	10,546,200	10,628,700
Capital Outlay	8,800	-	13,000	1,175,800	-
Support to:					
Eaglecrest	25,000	25,000	25,000	25,000	25,000
Education - Operating	500,000	-	-	-	-
Downtown Parking	195,000	100,000	100,000	100,000	100,000
Debt Service	-	-	57,600	28,800	28,800
Total Expenditures	29,452,100	31,819,900	29,663,100	33,650,300	32,820,200
FUNDING SOURCES:					
State Support:					
State Shared Revenue	2,112,500	2,080,600	2,074,100	1,660,000	1,360,000
State Grants	1,137,700	1,164,900	1,135,200	2,378,100	1,204,500
Total State Support	3,250,200	3,245,500	3,209,300	4,038,100	2,564,500
Federal Support:					
Secure Rural Schools/Roads	588,700	637,000	625,000	-	-
Federal Grants	141,200	85,100	30,500	139,600	90,500
Total Federal Support	729,900	722,100	655,500	139,600	90,500
Local Support:					
Property Taxes	8,545,400	8,741,900	8,786,800	9,627,600	9,627,600
Charges for Services	1,735,400	1,857,700	1,842,800	2,064,800	2,149,500
E911 Surcharge	794,700	900,000	900,000	900,000	900,000
Contracted Services	520,100	670,900	657,500	760,500	761,300
Licenses, Permits, Fees	133,600	141,600	134,200	133,500	136,400
Sales	27,400	23,600	27,800	39,200	40,800
Fines and Forfeitures	328,300	239,700	320,800	319,200	319,300
Rentals and Lease	366,700	325,800	331,100	344,700	348,700
Donations and Contributions	-	1,200	15,500	25,000	28,000
Investment and Interest Income	7,900	4,700	5,000	5,000	5,000
Other Revenue	189,600	179,800	104,000	107,400	71,000
Interdepartmental Charges	131,000	137,100	132,100	372,300	373,000
Total Local Support	12,780,100	13,224,000	13,257,600	14,699,200	14,760,600

ROADED SERVICE AREA SUMMARY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds:					
General Fund	-	72,500	72,500	-	-
Sales Tax	12,090,500	11,686,300	11,686,300	11,236,300	11,236,300
Tobacco Excise Tax	-	416,400	416,400	416,400	416,400
Marine Passenger Fee	1,161,500	1,245,700	1,245,700	1,264,200	1,264,200
Total Support	13,252,000	13,420,900	13,420,900	12,916,900	12,916,900
Total Funding Sources	30,012,200	30,612,500	30,543,300	31,793,800	30,332,500
FUND BALANCE:					
Beginning Available Fund Balance	3,797,800	4,357,900	4,357,900	5,190,500	3,334,000
Increase/(decrease) in Fund Balance	560,100	(1,252,400)	832,600	(1,856,500)	(2,487,700)
End of Period Available Fund Balance	4,357,900	3,105,500	5,190,500	3,334,000	846,300
Beginning Reserve Fund Balance	-	-	-	47,600	47,600
Increase/(decrease) in Fund Balance	-	45,000	47,600	-	-
End of Period Available Fund Balance	-	45,000	47,600	47,600	47,600
Total Fund Balance	\$ 4,357,900	3,150,500	5,238,100	3,381,600	893,900

NOTES

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FIRE SERVICE AREA SUMMARY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,209,800	2,518,300	2,347,300	2,729,400	2,786,700
Commodities and Services	1,234,400	1,412,500	1,382,300	1,340,100	1,410,500
Capital Outlay	5,100	26,400	30,100	-	-
Support to Debt Service	-	-	55,000	27,500	27,500
Total Expenditures	3,449,300	3,957,200	3,814,700	4,097,000	4,224,700
FUNDING SOURCES:					
State Support - State Grants	49,600	34,900	34,900	7,500	7,500
Federal Support - Federal Grants	69,700	93,000	93,000	-	-
Local Support:					
Property Taxes	1,621,000	1,420,700	1,428,000	1,496,300	1,496,300
Charges for Services	40,200	41,300	30,900	959,500	975,300
Contracted Services	573,000	581,200	571,200	-	-
Donations	6,800	-	5,000	-	-
Other Revenue	105,300	-	400	-	-
Interdepartmental Charges	1,200	1,200	-	-	-
Total Local Support	2,347,500	2,044,400	2,035,500	2,455,800	2,471,600
Support From Other Funds:					
Sales Tax	1,434,000	1,440,900	1,440,900	1,340,900	1,340,900
Tobacco Excise Tax	-	61,900	61,900	61,900	61,900
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
Total Support	1,504,000	1,572,800	1,572,800	1,472,800	1,472,800
Total Funding Sources	3,970,800	3,745,100	3,736,200	3,936,100	3,951,900
FUND BALANCE:					
Beginning of Period	473,300	994,800	994,800	916,300	755,400
Increase/(decrease) in Fund Balance	521,500	(212,100)	(78,500)	(160,900)	(272,800)
End of Period Fund Balance	\$ 994,800	782,700	916,300	755,400	482,600

NOTES

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MAYOR AND ASSEMBLY

MISSION STATEMENT

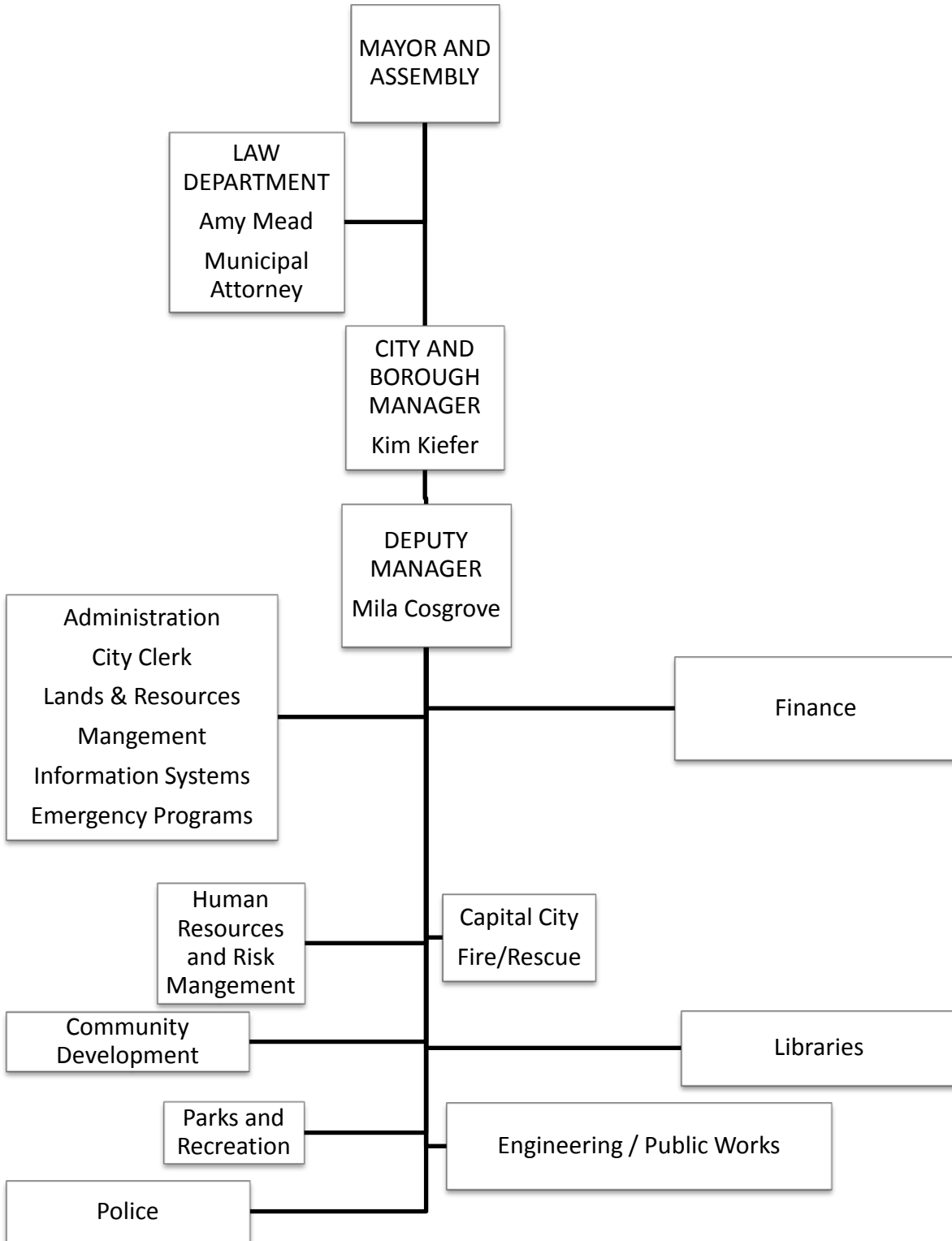
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly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

FY17 ADOPTED BUDGET

\$5,151,000

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 135,300	192,700	136,300	213,600	213,600
Commodities and Services	346,100	453,300	452,000	405,700	410,700
Better Capital City	424,700	440,500	440,500	470,500	440,500
Other-Grants & Community Projects	3,991,800	5,984,400	4,684,400	4,061,200	4,341,200
Total Expenditures	4,897,900	7,070,900	5,713,200	5,151,000	5,406,000
FUNDING SOURCES:					
Interdepartmental Charges	51,200	51,200	51,200	68,800	68,800
Support from:					
Sales Tax	2,050,000	1,890,500	1,890,500	490,500	440,500
Hotel Tax	-	-	-	811,000	845,000
Tobacco Excise Tax	1,090,200	1,295,300	1,295,300	1,195,300	-
Marine Passenger Fee	844,000	606,300	606,300	882,800	848,800
Capital Projects	200,000	-	-	-	-
General Fund	662,500	3,227,600	1,869,900	1,702,600	3,202,900
Total Funding Sources	\$ 4,897,900	7,070,900	5,713,200	5,151,000	5,406,000
STAFFING	9.00	9.00	9.00	9.00	9.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Mayor and Assembly's FY17 Adopted Budget is a decrease of \$1,919,900 (27.2%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$255,000 (5.0%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

- Personnel services increased over FY16 Amended Budget by \$20,900 (10.8%) primarily due to the changes in benefits for new Assembly members.
- Commodities and services decreased from FY16 Amended Budget by \$47,600 (10.5%). This is largely due to a \$52,000 net decrease in Contractual Services and Auditing Fees.
- Grants & Community Projects decrease by \$1,923,200 (32.1%) due to a one-time grant in FY16.

FY18 Approved Budget

- Grants & Community Projects increased over FY17 Adopted Budget by \$280,000 (6.9%) due to a grant to Juneau Arts & Humanities Council related to the construction of a new center.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Operations:					
Personnel Services	\$ 135,300	192,700	136,300	213,600	213,600
Commodities and Services	208,700	303,300	302,500	255,700	260,700
Totals	344,000	496,000	438,800	469,300	474,300
Assembly Grants:					
Arts and Humanities Council	167,000	167,000	167,000	467,000	867,000
Social Service Advisory Board	874,700	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
Totals	1,491,700	1,470,900	1,470,900	1,770,900	2,170,900
Special Contracts:					
Lobbyist	137,400	140,000	139,500	140,000	140,000
Hearing Officers	-	10,000	10,000	10,000	10,000
Totals	137,400	150,000	149,500	150,000	150,000
Community Projects:					
Juneau Festival Committee	31,300	31,300	31,300	31,300	31,300
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	-	20,000	20,000	-	20,000
Juneau Economic Development Council	300,000	300,000	300,000	390,000	300,000
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	28,500
Juneau Park Foundation	-	-	-	50,000	-
Juneau Homeless Respite Care	-	5,800	5,800	-	-
Juneau Afterschool Coalition	47,500	-	-	-	-
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AYEC-HEARTS Program	91,000	90,200	90,200	90,200	90,200
Sealaska Heritage Foundation	1,450,000	-	-	-	-
Housing First	-	3,089,300	1,789,300	-	-
Downtown Ambassador Program	56,300	57,000	57,000	57,000	57,000
Franklin Dock Enterprises, LLC	172,500	143,500	143,500	145,500	145,500
Alaska Juneau (AJ) Dock, LLC	203,500	439,400	439,400	391,300	391,300
SAIL	48,000	24,000	24,000	-	-
Goldbelt, Inc	-	238,000	238,000	-	-
JCVB	15,000	15,000	15,000	1,100,000	1,100,000
Airlift Northwest	50,000	25,000	25,000	-	-
Better Capital City	424,700	440,500	440,500	470,500	440,500
Totals	2,924,800	4,954,000	3,654,000	2,760,800	2,610,800
Total Expenditures	\$ 4,897,900	7,070,900	5,713,200	5,151,000	5,406,000

CITY MANAGER

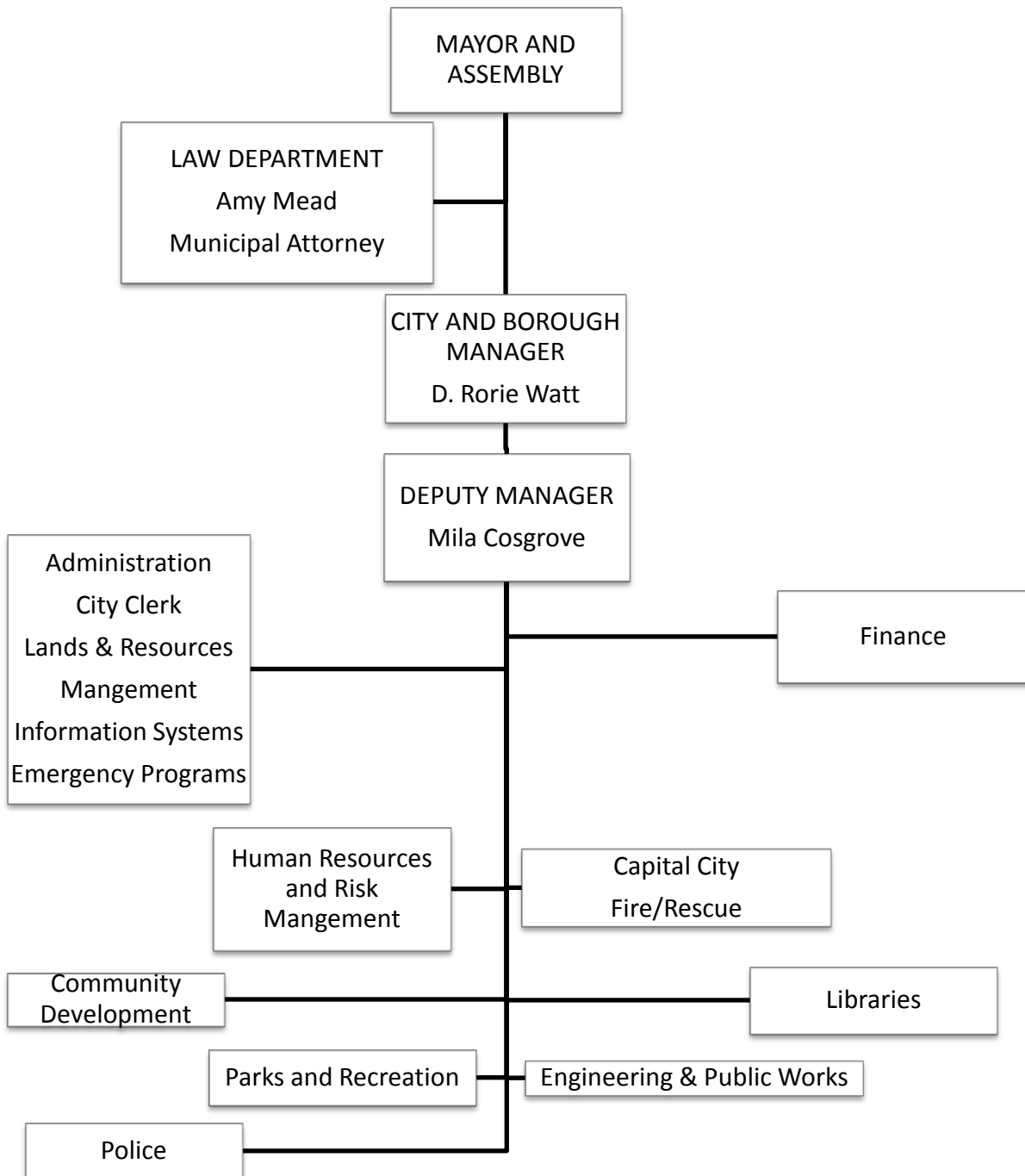
MISSION STATEMENT

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.

FY17 ADOPTED BUDGET

\$ 2,088,200

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,089,400	1,168,700	1,044,100	1,359,700	1,378,000
Commodities and Services	527,221	974,800	707,600	698,500	388,800
Voter Information	5,279	10,000	10,000	10,000	10,000
Contingency	8,600	20,000	20,000	20,000	20,000
Capital Outlay	47,600	297,000	297,000	-	-
Total Expenditures	1,678,100	2,470,500	2,078,700	2,088,200	1,796,800
FUNDING SOURCES:					
Interdepartmental Charges	129,300	129,300	123,900	208,300	208,300
UAS Support for					
Emergency Services	54,000	103,900	1,000	-	-
State Grant	365,900	1,148,400	735,800	314,000	12,000
Support from:					
Marine Passenger Fees	77,000	12,700	12,700	12,700	12,700
General Fund	1,051,900	1,076,200	1,205,300	1,553,200	1,563,800
Total Funding Sources	\$ 1,678,100	2,470,500	2,078,700	2,088,200	1,796,800
STAFFING	9.00	9.00	9.00	10.00	10.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Manager's FY17 Adopted Budget is a decrease of \$382,300 (15.5%) from the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$291,400 (14.00%) over the FY17 Adopted Budget.

FY17 Adopted Budget

- Personnel Services increased \$191,000 (16.3%) primarily due to the addition of the Chief Housing Officer position.
- Commodities and Services decreased \$276,300 (27.5%) primarily due to a decrease in contracted services as well as Emergency Services grants that are not budgeted prior to award.
- Capital Outlay decreased \$297,000 as this was a one-time purchase in FY16 using Grant funding.

FY18 Approved Budget

- Personnel Services increased \$18,000 (1.3%) due to merit increases.
- Commodities and Services decreased \$309,700 (19.1%) primarily due to Emergency Services grants that are not budgeted prior to award.

CITY CLERK

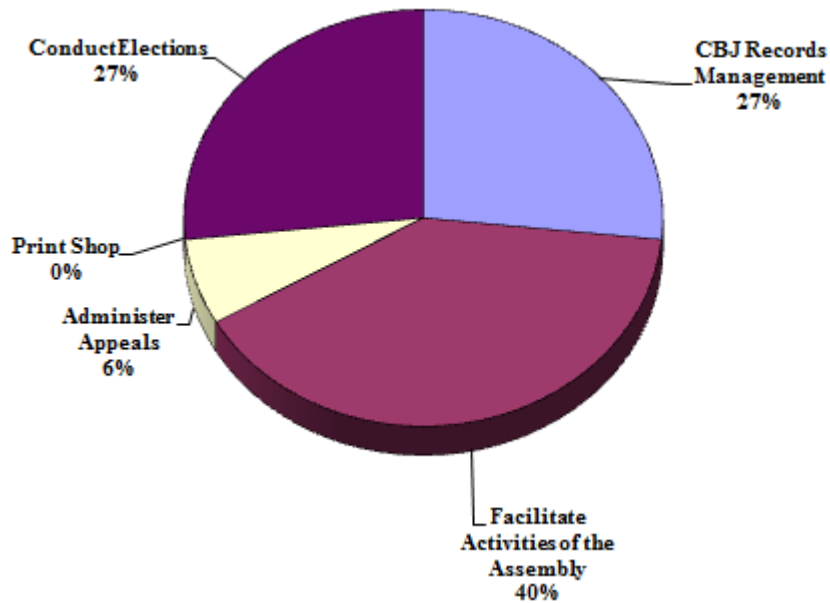
MISSION STATEMENT

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

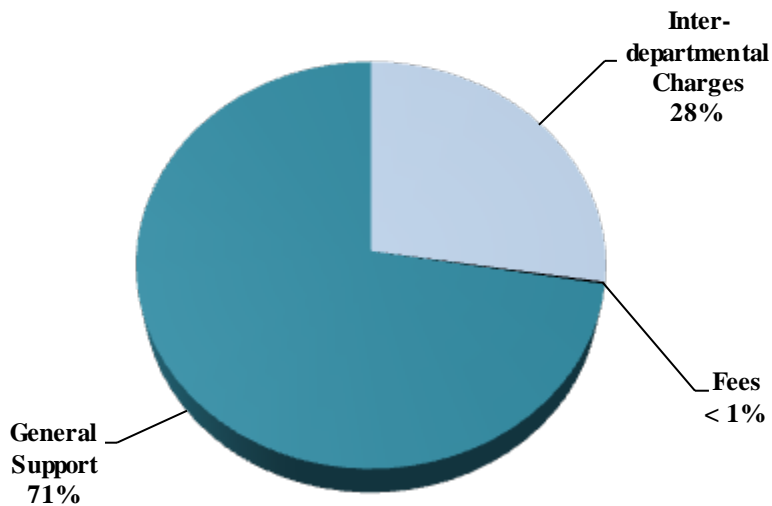
FY17 ADOPTED BUDGET

\$406,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 393,200	422,900	403,500	334,100	339,400
Commodities and Services	106,100	128,000	143,200	72,600	74,700
Total Expenditures	499,300	550,900	546,700	406,700	414,100
FUNDING SOURCES:					
Interdepartmental Charges	141,300	151,000	140,000	142,400	142,400
Licenses, Permits and Fees	500	1,000	1,000	1,000	1,000
Support from General Fund	357,500	398,900	405,700	263,300	270,700
Total Funding Sources	\$ 499,300	550,900	546,700	406,700	414,100
STAFFING	3.68	3.68	3.68	2.68	2.68
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The City Clerk and Election's FY17 Adopted Budget is a decrease of \$144,200 (26.2%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$7,400 (1.8%) over the FY17 Adopted Budget.

FY17 Adopted Budget

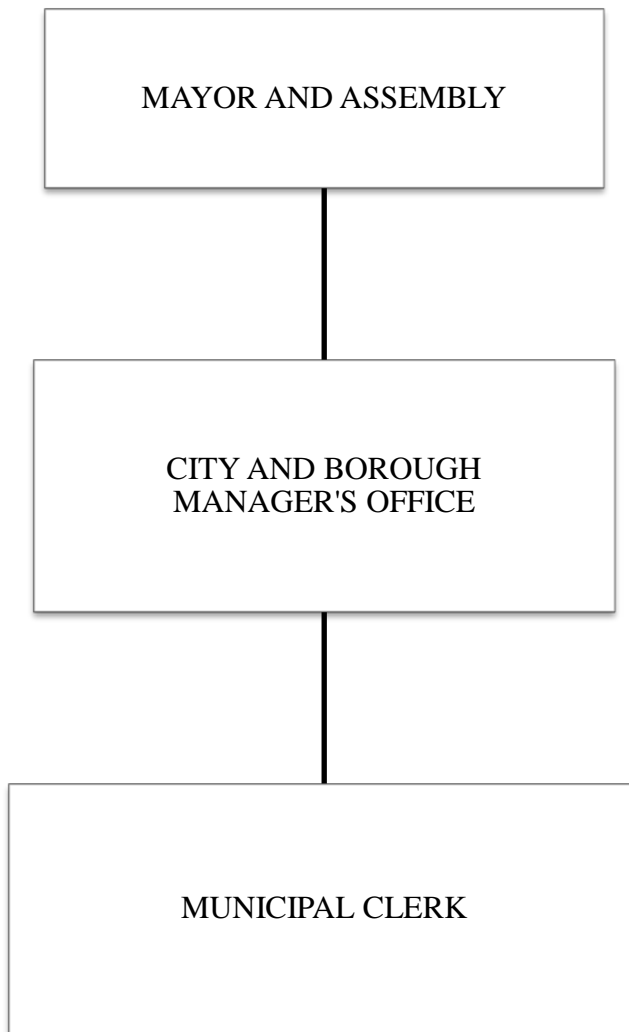
- Personnel Services decreased due to a transfer of the management of the CBJ Print Shop from the Clerk Division to the Management Information Services (MIS) Division. The decrease in budget is offset by the increase in budget in MIS.

FY18 Approved Budget

There are no significant budgetary changes.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

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

Election Official

Administers appeals

NOTES

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HUMAN RESOURCES

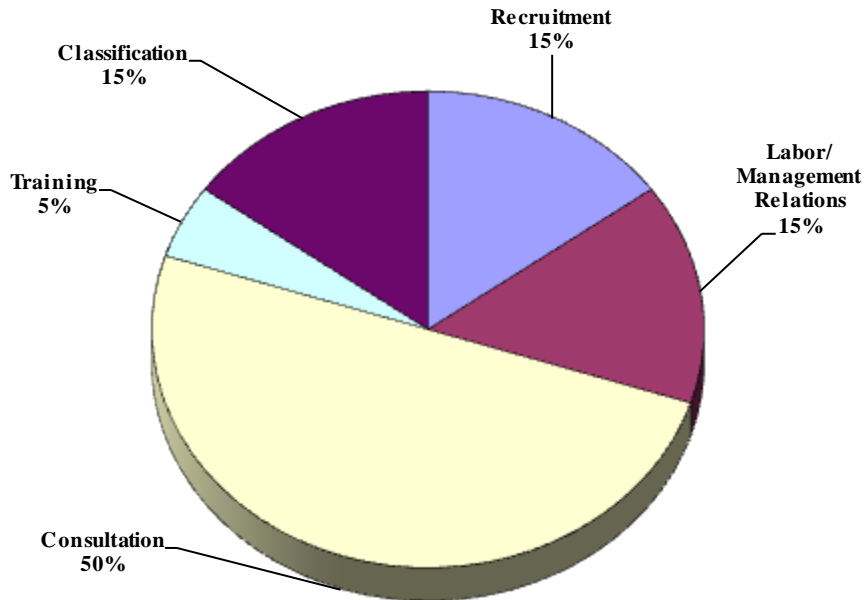
MISSION STATEMENT

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

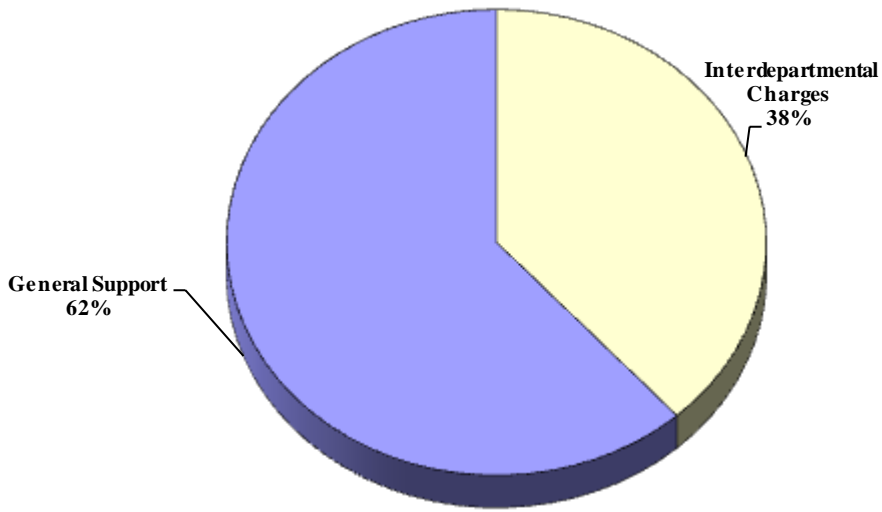
FY17 ADOPTED BUDGET

\$ 573,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actual	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 482,500	487,400	437,800	477,600	487,900
Commodities and Services	91,500	107,500	102,900	96,100	114,200
Total Expenditures	574,000	594,900	540,700	573,700	602,100
FUNDING SOURCES:					
Interdepartmental Charges	162,600	162,600	162,600	220,000	220,000
Support from General Fund	411,400	432,300	378,100	353,700	382,100
Total Funding Sources	\$ 574,000	594,900	540,700	573,700	602,100
STAFFING	4.40	4.40	4.40	4.40	4.40
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Human Resource Department's FY17 Adopted Budget represents a decrease of \$21,200 (3.6%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$28,400 (4.9%) over the FY17 Adopted Budget.

FY17 Adopted Budget

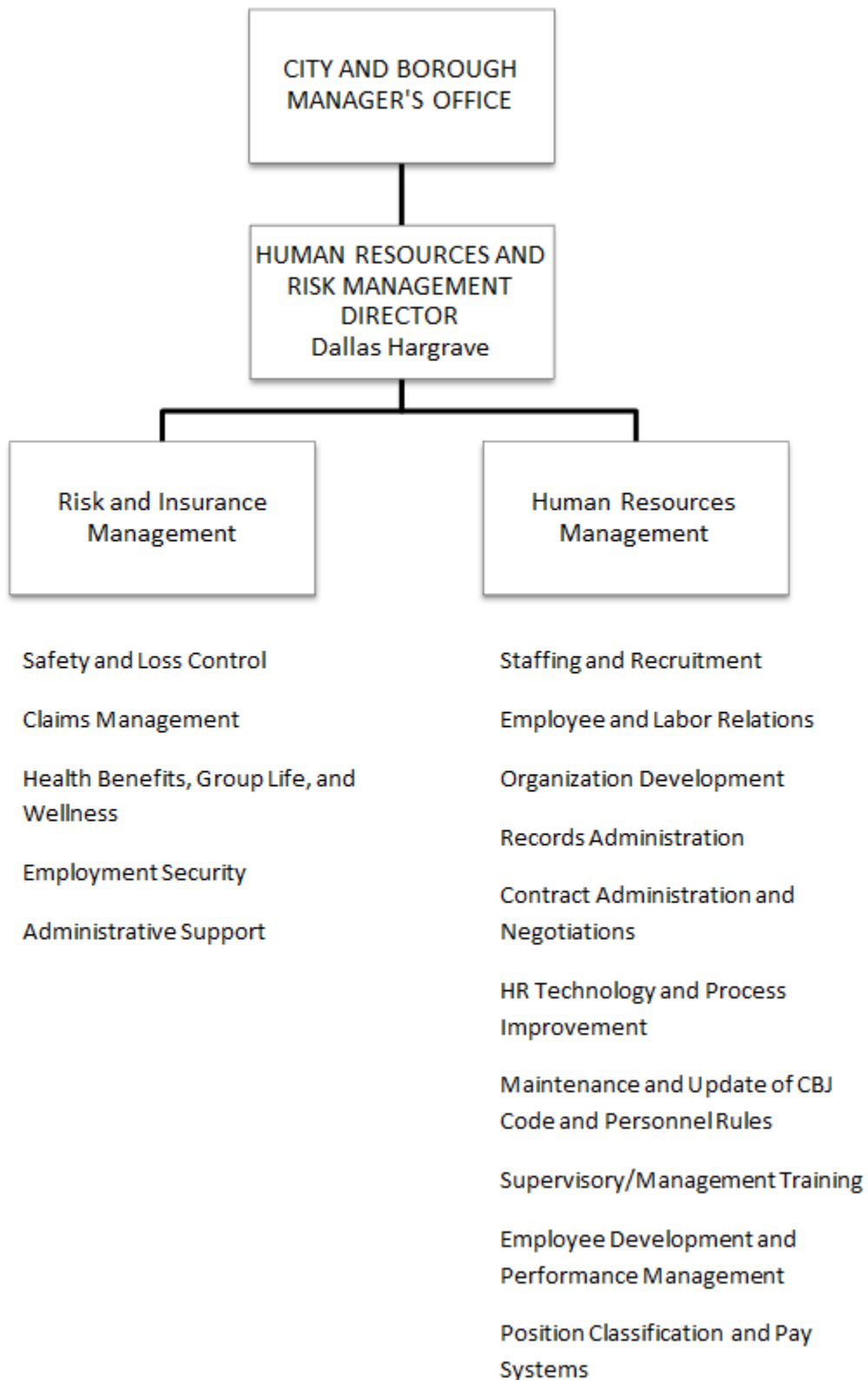
- Personnel Services decreased \$9,800 (2.0%) due to changes in the calculation of benefits.
- Commodities and Services decreased by \$11,400 (10.6%) from FY16 Amended Budget due in large part to the reduction in rent and recruitment.

FY18 Approved Budget

- Personnel Services increased \$10,300 (2.1%) due to regularly scheduled merit increases.
- Commodities and Services increased by \$18,100 (18.8%) from FY17 Adopted Budget due in large part to the increase in rent.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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MANAGEMENT INFORMATION SYSTEMS

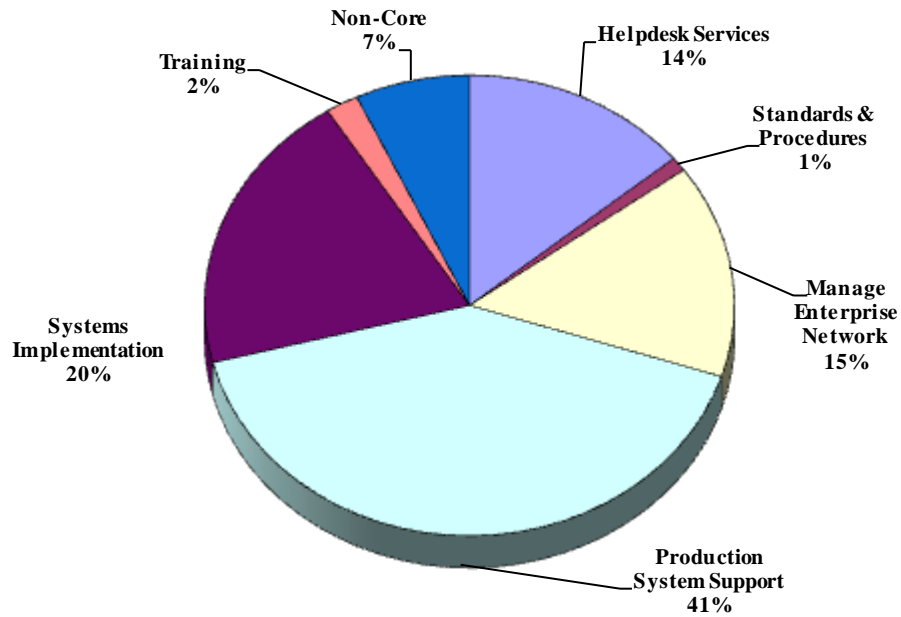
MISSION STATEMENT

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

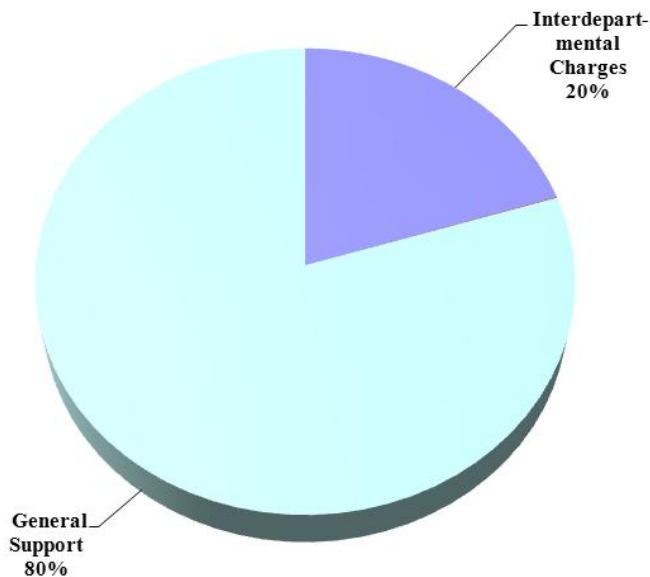
FY17 ADOPTED BUDGET

\$ 2,807,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

MANAGEMENT INFORMATION SYSTEMS

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actual	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,594,300	1,695,500	1,593,200	1,743,700	1,771,400
Commodities and Services	719,900	674,600	660,700	888,800	834,600
Capital Outlay	31,900	70,000	60,000	175,000	75,000
Total Expenditures	2,346,100	2,440,100	2,313,900	2,807,500	2,681,000
FUNDING SOURCES:					
Interdepartmental Charges	491,100	491,100	491,100	689,300	694,300
Charges for Services	1,200	1,200	1,200	1,200	1,200
Support from General Fund	1,853,800	1,947,800	1,821,600	2,117,000	1,985,500
Total Funding Sources	\$ 2,346,100	2,440,100	2,313,900	2,807,500	2,681,000
STAFFING	13.66	13.66	13.66	14.66	14.66
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Management Information System's FY17 Adopted Budget represents an increase of \$367,400 (15.1%) from the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$126,500 (4.5%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

- Personnel Services increased \$48,200 (2.8%) over the FY16 Amended Budget as a result of moving the print shop from Clerks to MIS. This increase is offset by the decrease in budget at the Clerk's office.
- Commodities and Services increased \$214,200 (31.8%) over the FY16 Amended Budget primarily due to the required significant software and hardware upgrade to the finance systems and other routine increases to all software and hardware support contracts.
- Capital Outlay increased \$105,000 (150.0%) over the FY16 Amended Budget due to the required significant software and hardware upgrade to the finance systems.

FY18 Approved Budget

- The completion of the finance systems upgrade in FY17 will be represented by a decrease of \$100,000 (57.1%) in Capital Outlay.

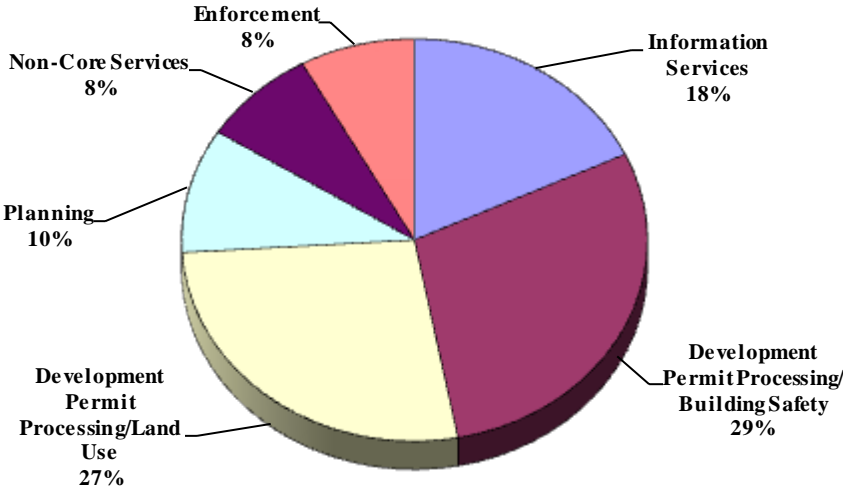
COMMUNITY DEVELOPMENT

MISSION STATEMENT

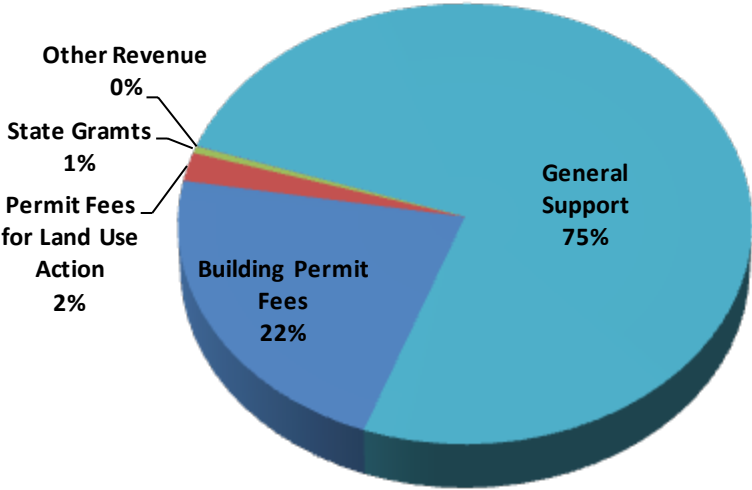
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY17 ADOPTED BUDGET **\$ 2,943,400**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,191,400	2,499,600	2,317,500	2,587,400	2,627,500
Commodities & Services	398,600	790,300	811,200	356,000	347,300
Capital Outlay	6,500	300	-	-	-
Total Expenditures	2,596,500	3,290,200	3,128,700	2,943,400	2,974,800
FUNDING SOURCES:					
Building Permit Fees	778,800	600,000	699,800	650,000	650,000
Permit Fees for Land Use Action	77,200	69,700	63,800	62,000	62,000
State Grants	467,700	497,800	418,200	15,000	-
Other Revenue	1,900	1,000	1,000	1,000	1,000
Support from General Fund	1,270,900	2,121,700	1,945,900	2,215,400	2,261,800
Total Funding Sources	\$ 2,596,500	3,290,200	3,128,700	2,943,400	2,974,800
STAFFING	23.00	23.00	23.00	24.00	24.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Community Development Department's FY17 Adopted Budget is a decrease of \$346,800 (10.5%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$31,400 (1.1%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

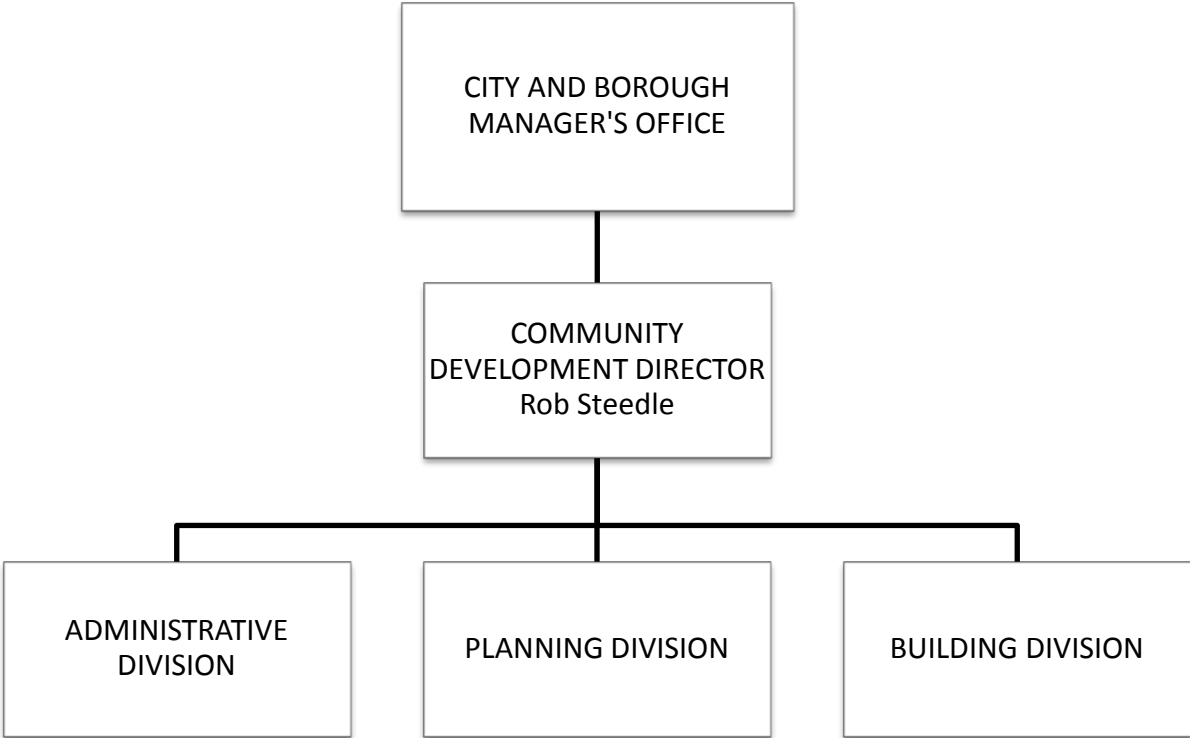
- Personnel Services increased \$87,800 (3.5%) primarily due to the addition of a Code Compliance Officer II position was added to the FY17 budget to more effectively enforce building and land use code.
- Commodities and Services decreased overall by \$434,300 (55%) due to ending a contract with a third party Wireless Communication Tower review agency and instead, opting to engage their services on an as needed basis.

FY18 Approved Budget

There are no significant budgetary changes.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

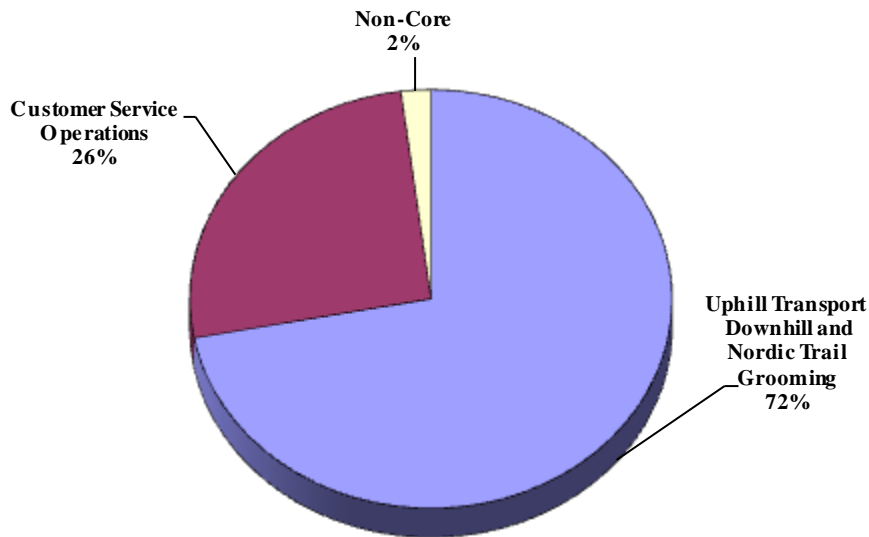
MISSION STATEMENT

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.

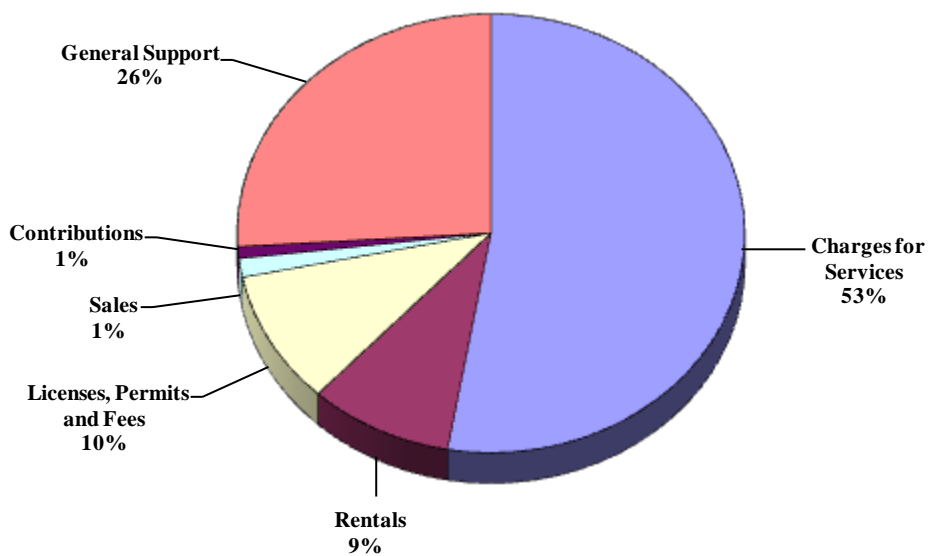
FY17 ADOPTED BUDGET

\$ 2,757,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 1,078,200	1,671,700	1,231,700	1,627,600	1,672,500
Commodities and Services	815,300	1,170,000	816,300	1,130,300	1,144,300
Total Expenditures	1,893,500	2,841,700	2,048,000	2,757,900	2,816,800
FUNDING SOURCES:					
Charges for Services	1,016,400	1,503,700	938,000	1,390,000	1,394,000
Rentals	99,900	273,000	103,800	270,000	270,000
Licenses, Permits and Fees	86,300	284,000	49,300	284,000	284,000
Sales	8,300	45,000	29,600	45,000	45,000
Contributions	1,100	75,000	63,900	70,000	75,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	687,500	637,500	637,500	675,000	725,000
Total Funding Sources	\$ 1,924,500	2,843,200	1,847,100	2,759,000	2,818,000
FUND BALANCE:					
Beginning Available Fund Balance	(31,000)	-	-	(200,900)	(199,800)
Increase (decrease) in Fund Balance	31,000	1,500	(200,900)	1,100	1,200
End of Period Fund Balance	\$ -	1,500	(200,900)	(199,800)	(198,600)
STAFFING	33.63	33.63	33.63	31.84	32.08

BUDGET HIGHLIGHT

The Eaglecrest FY17 Adopted Budget is a decrease of \$83,800 (2.9%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$58,900 (2.1%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

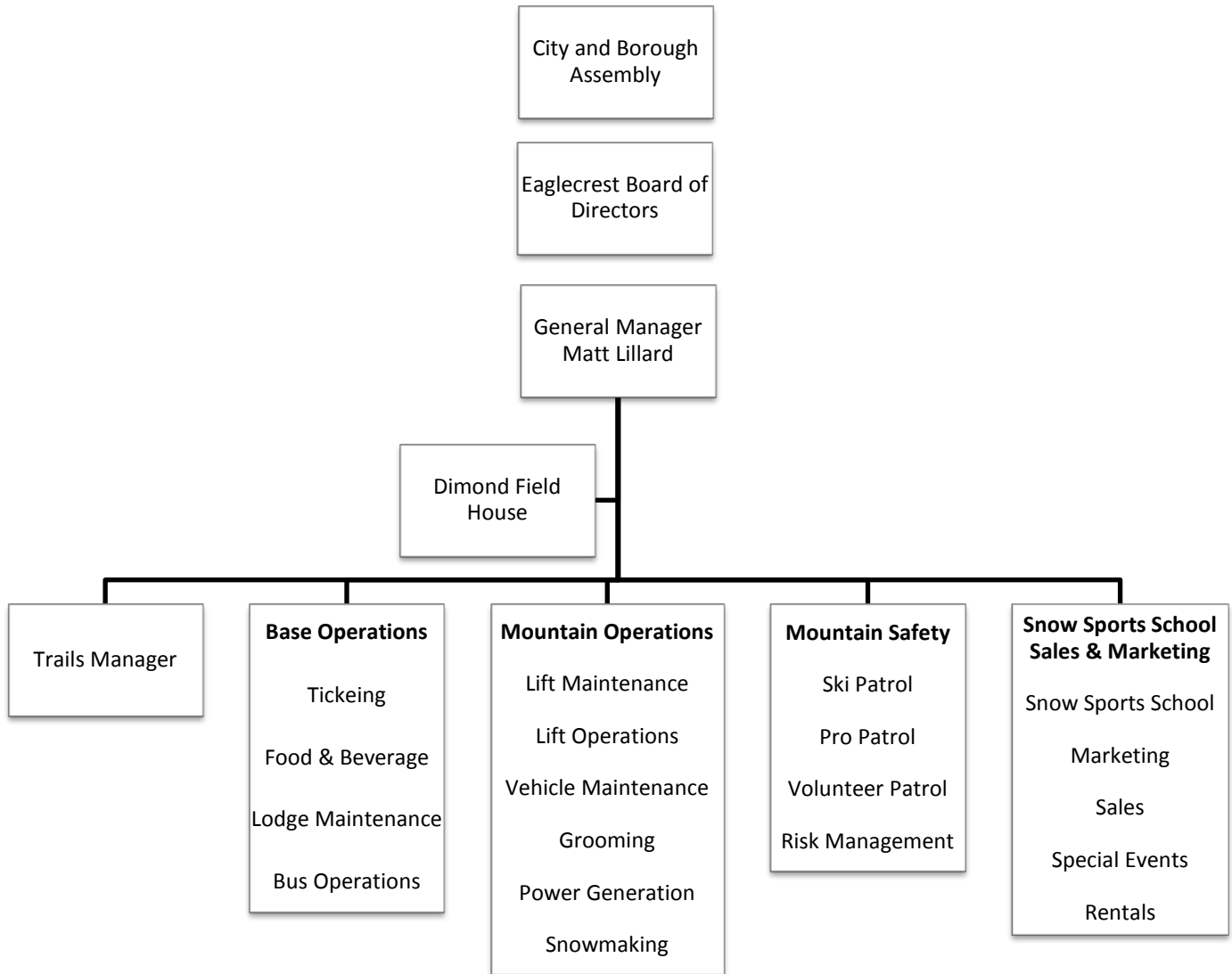
- Personnel services decreased over FY16 Amended Budget by \$44,100 (2.6%) primarily due to reduction of FTEs from 33.63 to 31.84.
- Commodities and services decreased from the FY16 Amended Budget by \$39,700 (3.4%) primarily due to decreases in fuel and contractual services costs.

FY18 Approved Budget

- Personnel services increased over FY17 Adopted Budget by \$44,900 (2.8%) primarily due to an increase in FTEs from 31.84 to 32.08.
- Commodities and services increased over FY17 Adopted Budget by \$14,000 (1.2%) primarily due to projected increases in fuel and contractual services costs to account for inflation.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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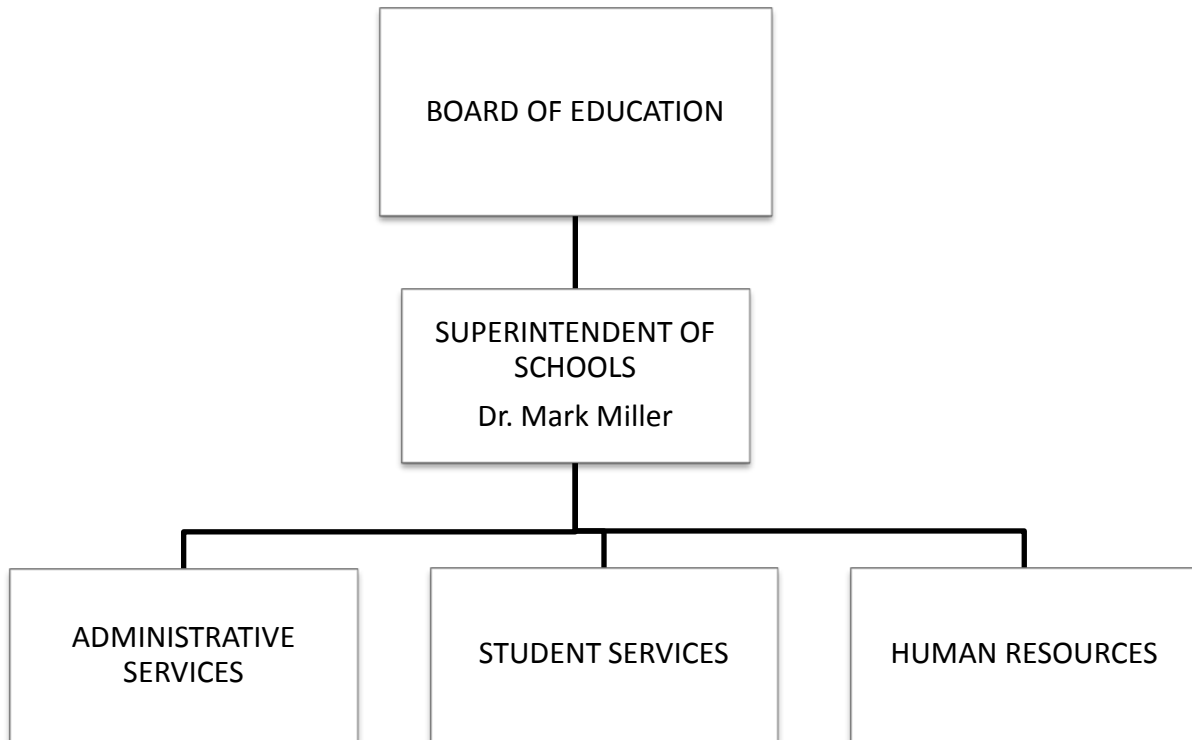
EDUCATION

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.

FY17 ADOPTED BUDGET **\$ 83,657,600**

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Education - Operating					
Personnel Services	\$ 133,649,300	63,998,500	64,492,600	63,327,000	61,738,300
Commodities and Services	6,895,500	6,542,600	5,741,400	5,890,600	5,816,300
Support To Education:					
Special Revenue	(702,000)	-	-	-	-
Other (Student Activities)	836,000	-	-	-	-
Totals	140,678,800	70,541,100	70,234,000	69,217,600	67,554,600
Education - Special Revenue					
Personnel Services	1,610,500	1,783,500	1,783,500	1,740,500	1,740,500
Commodities and Services	4,629,600	4,776,400	4,776,400	4,871,300	4,871,300
Support To Education -					
Operating	702,000	-	-	-	-
Other (Student Activities)	131,500	-	17,000	-	-
Totals	7,073,600	6,559,900	6,576,900	6,611,800	6,611,800
Education - Other					
Other Special Revenue	4,926,200	5,600,500	5,275,400	4,837,500	4,637,500
Other (Student Activities)	2,557,500	2,515,000	2,515,000	2,690,700	2,604,500
House Building Project	474,300	320,000	320,000	300,000	300,000
Support To Education:					
Operating	-	-	76,700	-	-
Special Revenue	129,400	80,000	130,000	-	-
Totals	8,087,400	8,515,500	8,317,100	7,828,200	7,542,000
Total Expenditures	155,839,800	85,616,500	85,128,000	83,657,600	81,708,400
FUNDING SOURCES:					
Education - Operating					
State Foundation Funding	38,004,400	38,564,700	38,262,800	36,922,000	36,746,100
State Contribution for PERS/TRS	77,409,700	5,455,300	5,455,300	4,925,100	4,901,100
State Aid to School Districts	1,503,200	-	-	-	-
Federal	171,000	200,000	200,000	120,000	120,000
Other	401,900	400,000	400,000	400,000	400,000
Support From:					
Education - Other	-	-	76,700	-	-
General Fund	24,526,900	24,926,000	24,856,900	24,994,100	25,381,300
Roaded Service Area	500,000	-	-	-	-
Total Operating	142,517,100	69,546,000	69,251,700	67,361,200	67,548,500
Education - Special Revenue					
State	3,203,200	3,265,000	3,265,000	3,135,500	3,135,500
Federal	978,600	1,000,400	1,000,400	1,058,800	1,058,800
User Fees	2,032,000	2,118,000	2,118,000	2,237,800	2,237,800
Support from:					
Education - Other	129,400	80,000	130,000	-	-
General Fund	205,000	205,000	205,000	185,000	185,000
Total Special Revenue	\$ 6,548,200	6,668,400	6,718,400	6,617,100	6,617,100

EDUCATION

COMPARATIVES, CONTINUED

Funding Sources, continued:

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Education - Other Special Revenue					
State	\$ 1,226,600	1,070,700	1,070,700	323,200	323,200
Federal	3,454,300	3,684,600	3,684,600	3,794,000	3,794,000
Other	130,200	380,400	380,400	520,300	520,300
Total Other Special Revenue	4,811,100	5,135,700	5,135,700	4,637,500	4,637,500
Education - Other (Student Activities)					
Student Activities Fundraising	1,641,500	1,950,000	1,950,000	1,950,000	1,950,000
Support from:					
Education Operating Fund	836,000	-	-	-	-
Special Revenue	131,500	-	17,000	-	-
General Fund	172,500	565,000	565,000	740,700	654,500
Total Student Activities	2,781,500	2,515,000	2,532,000	2,690,700	2,604,500
Education - House Building Project					
Proceeds from Sale of House	474,300	320,000	320,000	300,000	300,000
Total House Building Project	474,300	320,000	320,000	300,000	300,000
Total Funding Sources	157,132,200	84,185,100	83,957,800	81,606,500	81,707,600
FUND BALANCE:					
Education - Operating					
Beginning of Period	3,017,800	5,116,600	5,116,600	4,134,300	2,277,900
Increase/(decrease) in Fund Balance	2,098,800	(995,100)	(982,300)	(1,856,400)	(6,100)
End of Period Fund Balance	5,116,600	4,121,500	4,134,300	2,277,900	2,271,800
Education - Special Revenue/Other					
Beginning of Period	2,377,000	1,831,100	1,831,100	1,643,200	1,448,500
Increase/(decrease) in Fund Balance	(545,900)	(263,200)	(187,900)	(194,700)	5,300
End of Period Fund Balance	\$ 1,831,100	1,567,900	1,643,200	1,448,500	1,453,800
STAFFING	662.20	671.75	671.75	660.14	649.00

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

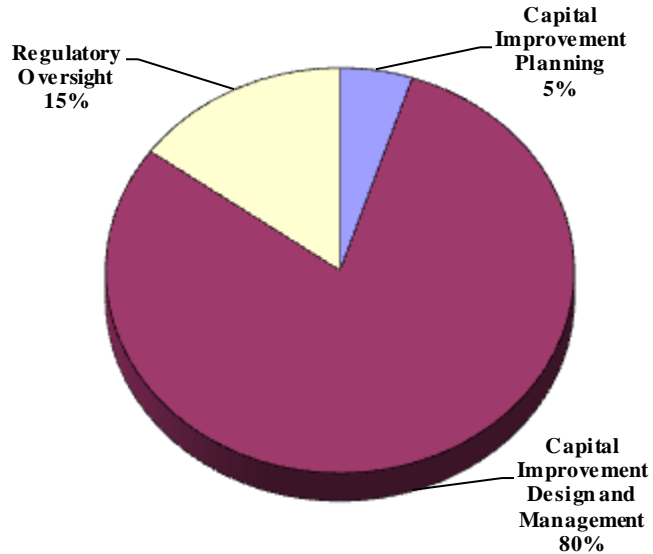
MISSION STATEMENT

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

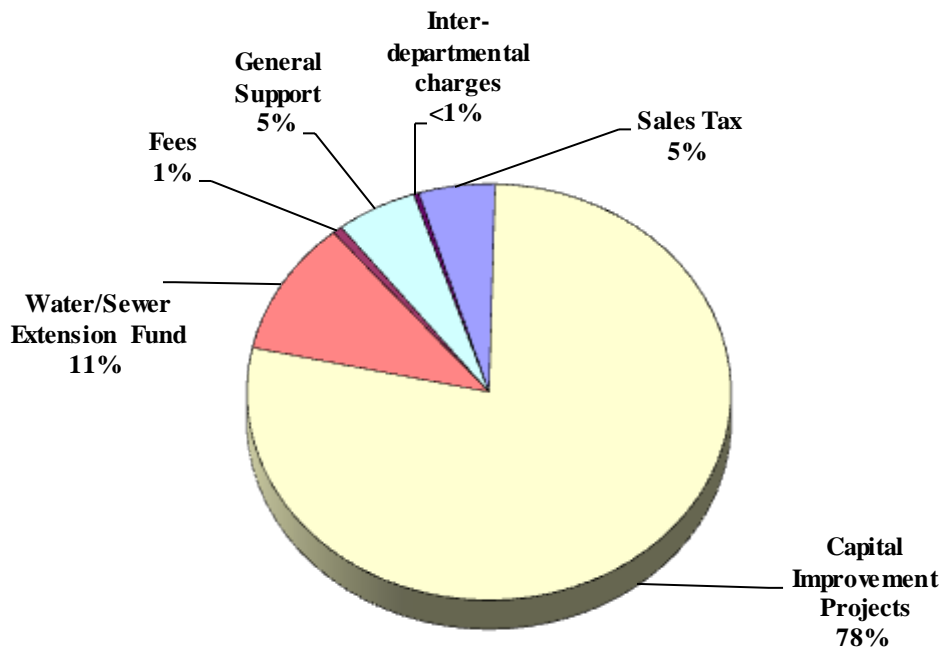
FY17 ADOPTED BUDGET

\$ 2,695,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 833,400	2,327,200	512,300	2,302,600	2,348,300
Commodities & Services	249,200	307,200	258,500	298,200	303,600
Capital Outlay	76,000	80,000	15,300	95,000	95,000
Total Expenditures	1,158,600	2,714,400	786,100	2,695,800	2,746,900
FUNDING SOURCES:					
Licenses, Permits and Fees	24,700	18,000	18,000	18,000	18,000
Interdepartmental charges - General Engineering	11,700	11,700	11,700	9,400	9,400
Support from:					
General Fund	214,500	250,400	97,300	142,000	148,800
Capital Improvement Projects	521,400	2,021,000	359,400	2,102,600	2,143,000
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Water/Sewer Extension Fund	246,300	273,300	159,700	283,800	287,700
Total Funding Sources	\$ 1,158,600	2,714,400	786,100	2,695,800	2,746,900
STAFFING	19.40	17.65	17.65	17.75	17.75
FUND BALANCE					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

ENGINEERING

BUDGET HIGHLIGHT

The Engineering Department's FY17 Adopted Budget is a decrease of \$18,600 (0.7%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$51,100 (1.9%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

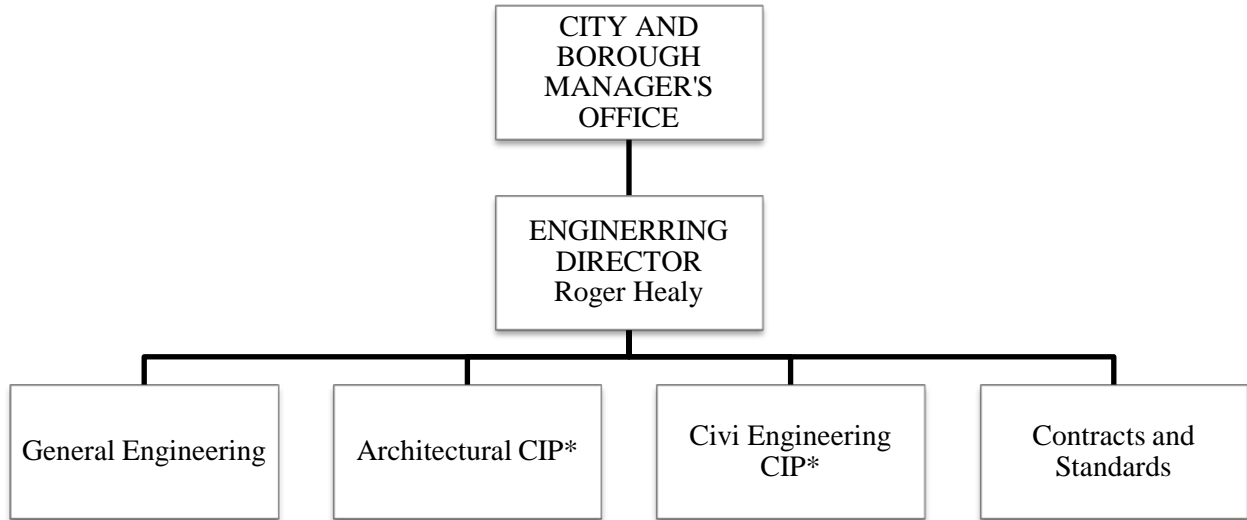
- Personnel Services decreased \$24,600 (1.1%) due to the Department Director, Administrative Assistant III, and the Chief Landscape Architect splitting their time between Engineering and Public Works Departments at 60%, 25%, and 25% respectively.
- Commodities and Services decreased \$9,000 (2.9%) because the Utility Business Unit is now sharing some of the cost for the lease.
- Capital Outlay increased by \$15,000 (18.8%) due to additional charges expected in the Wastewater and Water Extension Funds.

FY18 Approved Budget

- Personnel Services increased over FY17 Proposed Budget by \$45,700 (2.0%) due to an anticipated increase in salaries and benefits.
- Commodities and Services increased over the FY17 Proposed Budget by \$5,400 (1.8%) due to annual inflation.

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

FINANCE

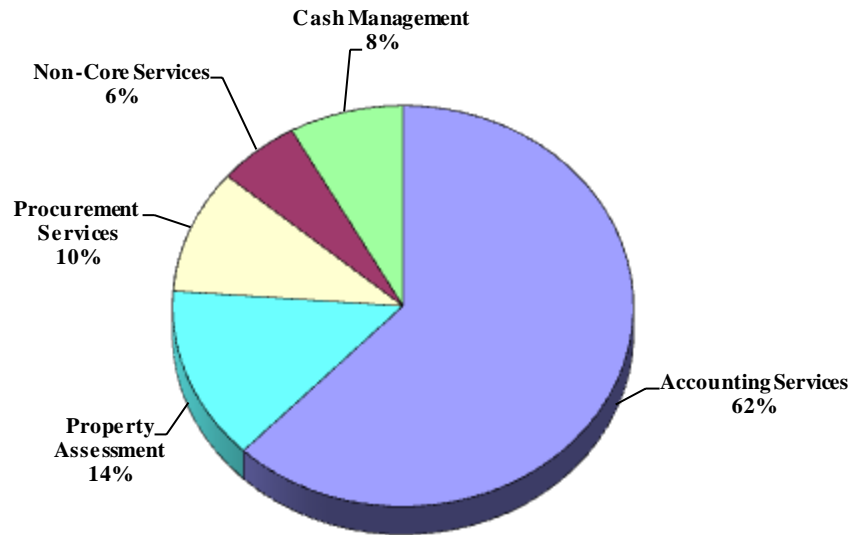
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

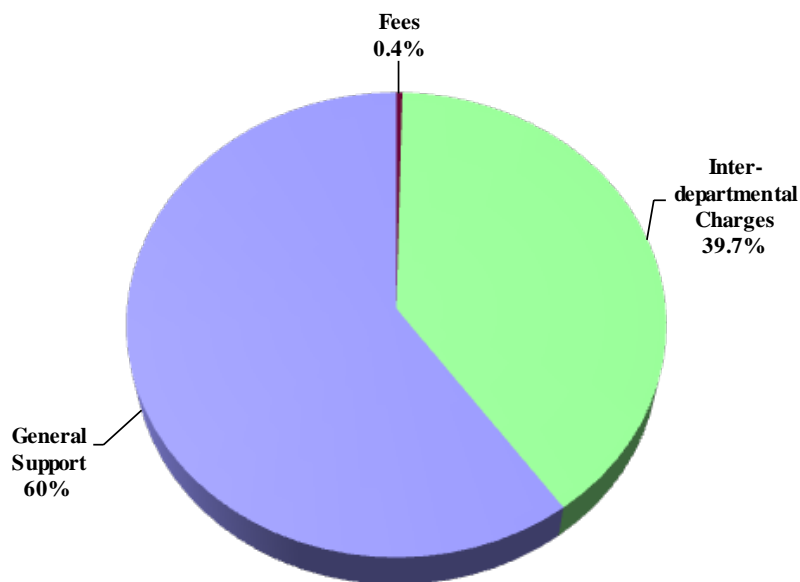
FY17 ADOPTED BUDGET

\$ 5,405,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 4,365,300	4,762,300	4,657,700	4,647,400	4,745,600
Commodities and Services	693,900	766,600	698,700	758,400	746,700
Total Expenditures	5,059,200	5,528,900	5,356,400	5,405,800	5,492,300
FUNDING SOURCES:					
Interdepartmental Charges	1,828,900	1,831,400	1,920,800	2,144,500	2,158,800
Fees	22,300	25,500	20,500	20,500	20,500
Support from General Fund	3,208,000	3,672,000	3,415,100	3,240,800	3,313,000
Total Funding Sources	\$ 5,059,200	5,528,900	5,356,400	5,405,800	5,492,300
STAFFING	45.00	46.00	46.00	45.00	45.00
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

BUDGET HIGHLIGHT

The Finance Department's FY17 Adopted Budget is a decrease of \$123,100 (2.23%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$86,500 (1.6%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

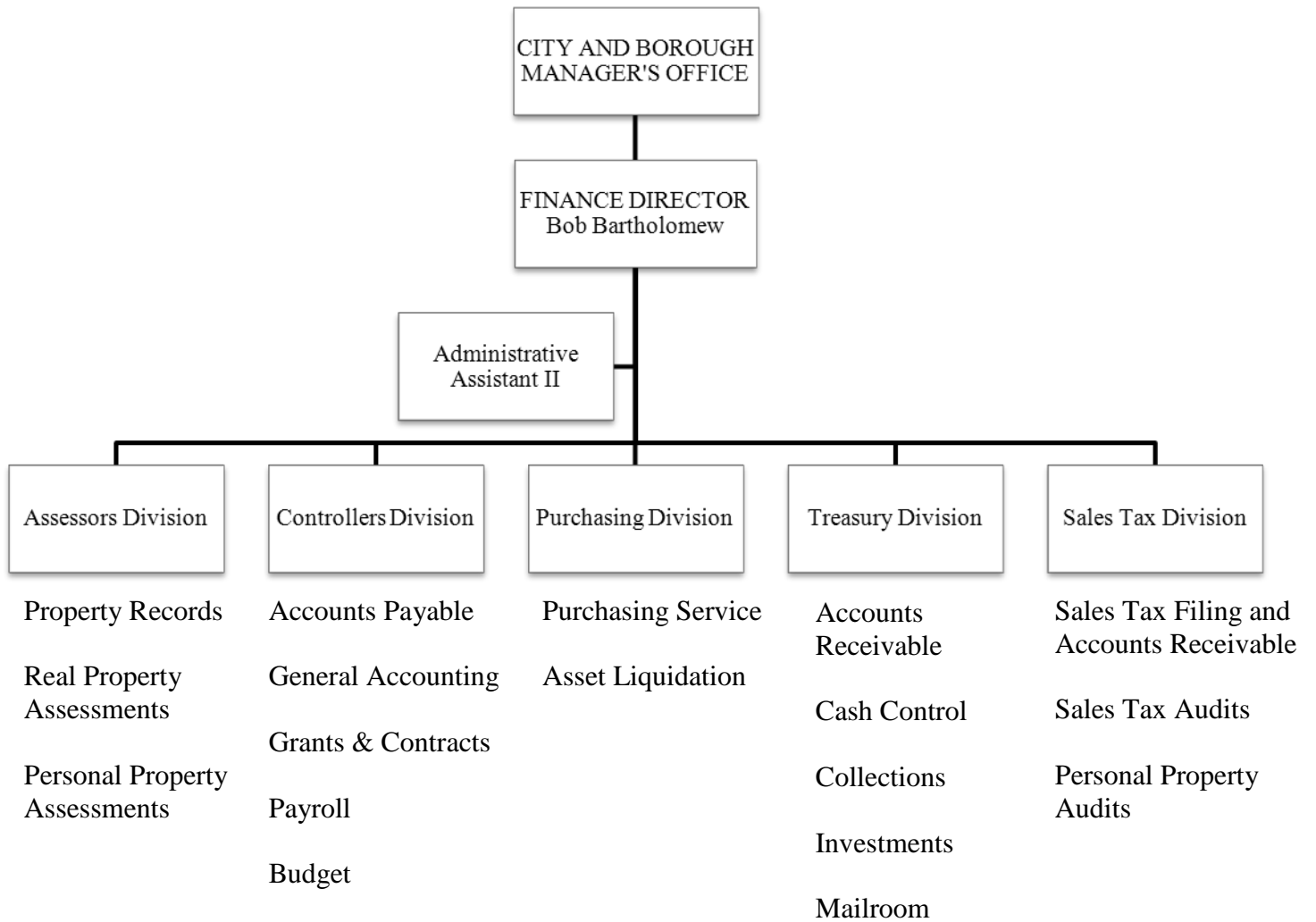
- Personnel services decreased over FY16 Amended Budget by \$114,900 (2.41%) primarily due to the elimination of one FTE and changes in the benefits calculations.

FY18 Approved Budget

- Personnel services increased over FY17 Adopted Budget by \$98,200 (2.1%) due to merit increases.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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CAPITAL CITY FIRE/RESCUE

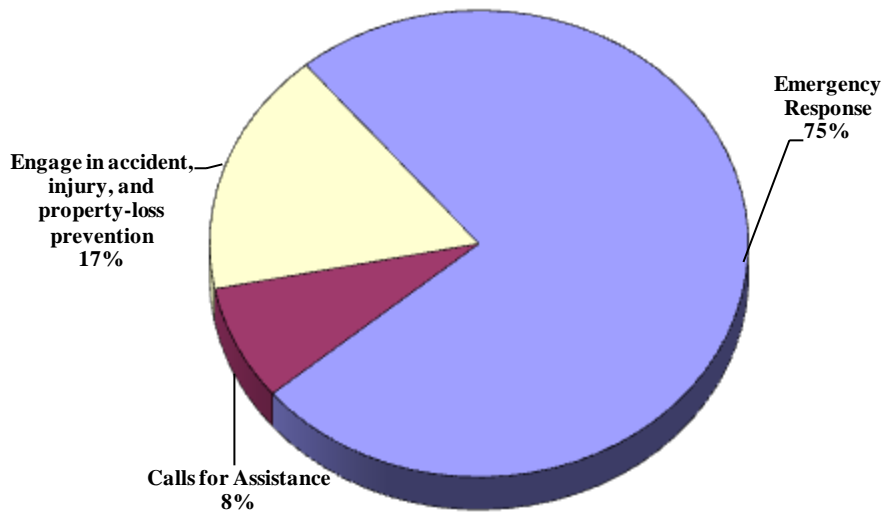
MISSION STATEMENT

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

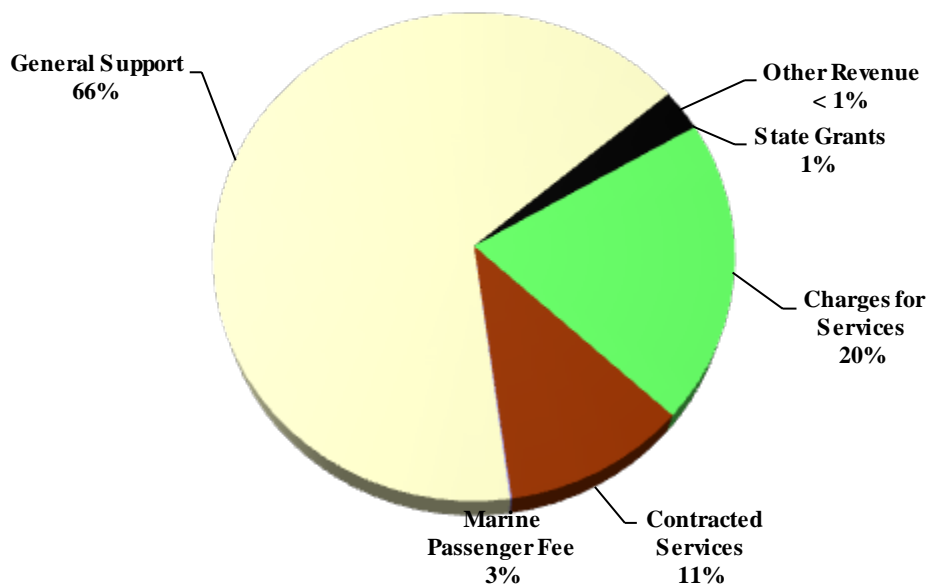
FY17 ADOPTED BUDGET

\$ 8,433,100

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

CAPITAL CITY FIRE/RESCUE

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 5,658,300	6,018,500	5,847,500	6,266,800	6,359,300
Commodities and Services	1,987,900	2,180,300	2,150,100	2,138,800	2,229,700
Capital Outlay	5,100	26,400	30,100	-	-
Support to Debt Service	-	-	55,000	27,500	27,500
Total Expenditures	7,651,300	8,225,200	8,082,700	8,433,100	8,616,500
FUNDING SOURCES:					
Charges for Services	1,446,900	1,481,800	1,647,100	1,696,000	1,696,000
Contracted Services	573,000	581,200	571,200	928,500	944,300
Donations	6,800	-	5,000	-	-
State Grants	49,600	34,900	34,900	7,500	7,500
Federal Grants	69,700	93,000	93,000	-	-
Other Revenue	105,200	-	400	-	-
Interdepartmental Charges	1,200	1,200	-	-	-
Support from:					
General Fund	2,584,700	2,601,600	2,426,000	2,438,700	2,494,400
Marine Passenger Fee	210,800	225,900	225,900	232,400	232,400
Fire Service Area	2,603,400	3,205,600	3,079,200	3,130,000	3,241,900
Total Funding Sources	\$ 7,651,300	8,225,200	8,082,700	8,433,100	8,616,500
STAFFING	44.98	44.98	44.98	47.98	47.98
FUND BALANCE:					
Fire Service Area	N/A	N/A	N/A	N/A	N/A
General Fund	N/A	N/A	N/A	N/A	N/A

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

CAPITAL CITY FIRE/RESCUE

BUDGET HIGHLIGHT

Capital City Fire and Rescue's FY17 Adopted Budget is an increase of \$207,900 (2.5%) over the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$183,400 (2.2%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 ADOPTED BUDGET

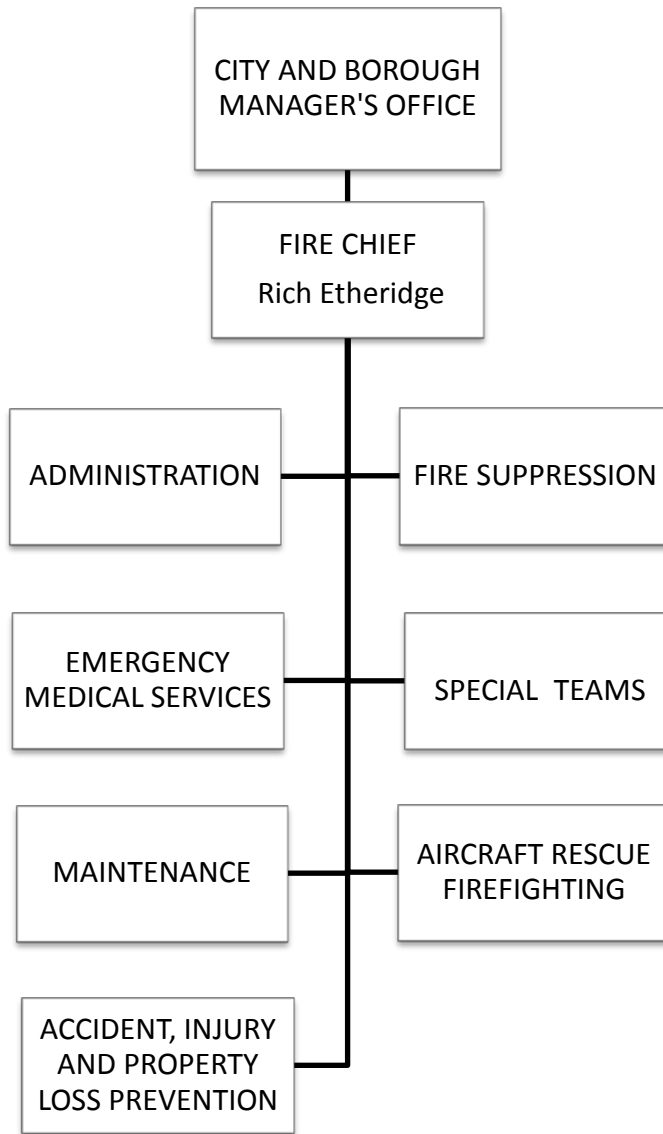
- Personnel Services includes an increase \$248,300 (4.1%) which is primarily composed of 3.00 FTE Firefighter/EMT I positions to provide Index B service to the Juneau International Airport. There is a corresponding increase in the funding sources, contracted services.
- Commodities and Services decreased \$41,500 (1.9%) primarily due to a reduction in fuel costs.
- Capital Outlay decreased \$26,400. Items budgeted for replacements are anticipated to have a value under \$5,000/unit and therefore be classified under commodities and services.
- Support to debt service increased \$27,500 to pay a loan that funded bunk gear.

FY18 APPROVED BUDGET

- Commodities and services increased \$90,900 (4.1%) primarily due to the agreement with Public Works, Water Utility for maintenance of water hydrants.
-

CAPITAL CITY FIRE/RESCUE

FUNCTIONAL ORGANIZATION CHART



Administration/Maintenance

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

Emergency Medical Services

Ambulance
Air Medevac
Seasonal Basic Life Support

Special Teams

Haz-Mat
Swift Water Rescue
Rope Rescue
Avalanche

LANDS AND RESOURCES MANAGEMENT

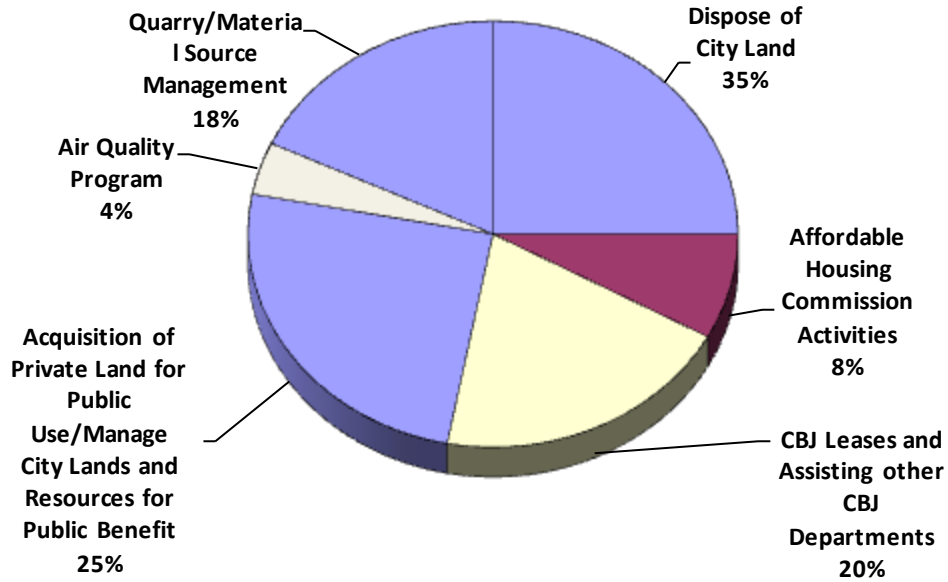
MISSION STATEMENT

To develop and manage City land consistent with public policy.

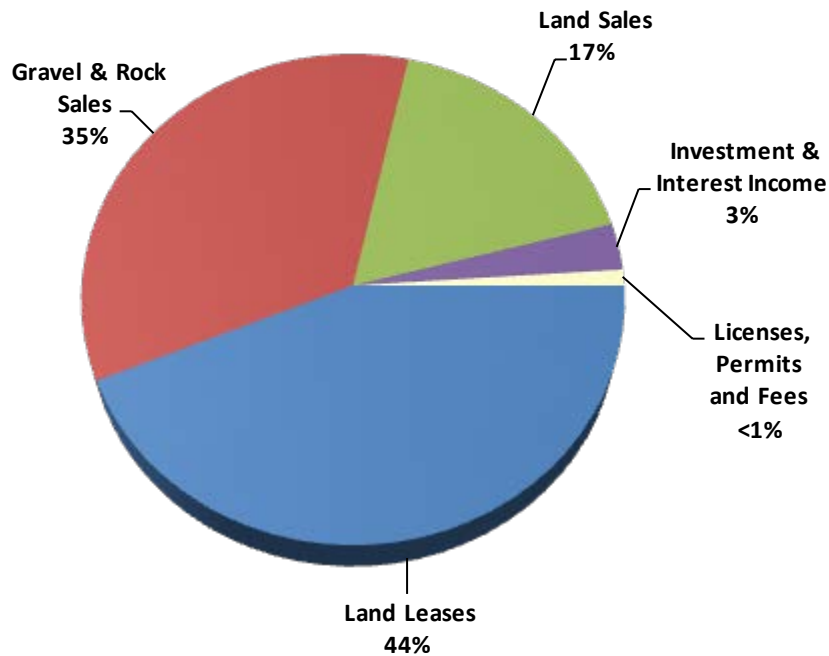
FY17 ADOPTED BUDGET

\$3,061,000

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 435,500	439,800	460,600	511,900	518,300
Commodities and Services	224,600	469,100	519,400	749,100	695,200
Capital Outlay	-	-	49,700	120,000	-
Support to Capital Projects	-	100,000	100,000	1,680,000	-
Total Expenditures	660,100	1,008,900	1,129,700	3,061,000	1,213,500
FUNDING SOURCES:					
Licenses, Permits and Fees	17,000	6,000	11,000	11,000	11,000
Land Sales	381,900	100,600	133,700	157,100	147,800
Gravel & Rock Sales	899,900	200,000	931,700	385,600	300,500
Land Leases	261,500	252,400	284,300	262,000	262,600
Investment & Interest Income	25,200	17,600	44,600	30,200	27,300
Support from Capital Projects	-	-	-	-	-
Total Funding Sources	1,585,500	576,600	1,405,300	845,900	749,200
FUND BALANCE:					
Beginning of Period	2,721,700	3,647,100	3,647,100	3,922,700	1,707,600
Increase/(decrease) in Fund Balance	925,400	(432,300)	275,600	(2,215,100)	(464,300)
End of Period Fund Balance	\$ 3,647,100	3,214,800	3,922,700	1,707,600	1,243,300
STAFFING	3.00	3.75	3.75	3.75	3.75

LANDS AND RESOURCES MANAGEMENT

BUDGET HIGHLIGHT

The Lands & Resources Management Department's FY17 Adopted Budget is an increase of \$2,052,100 (203.4%) from the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$1,847,500 (60.4%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

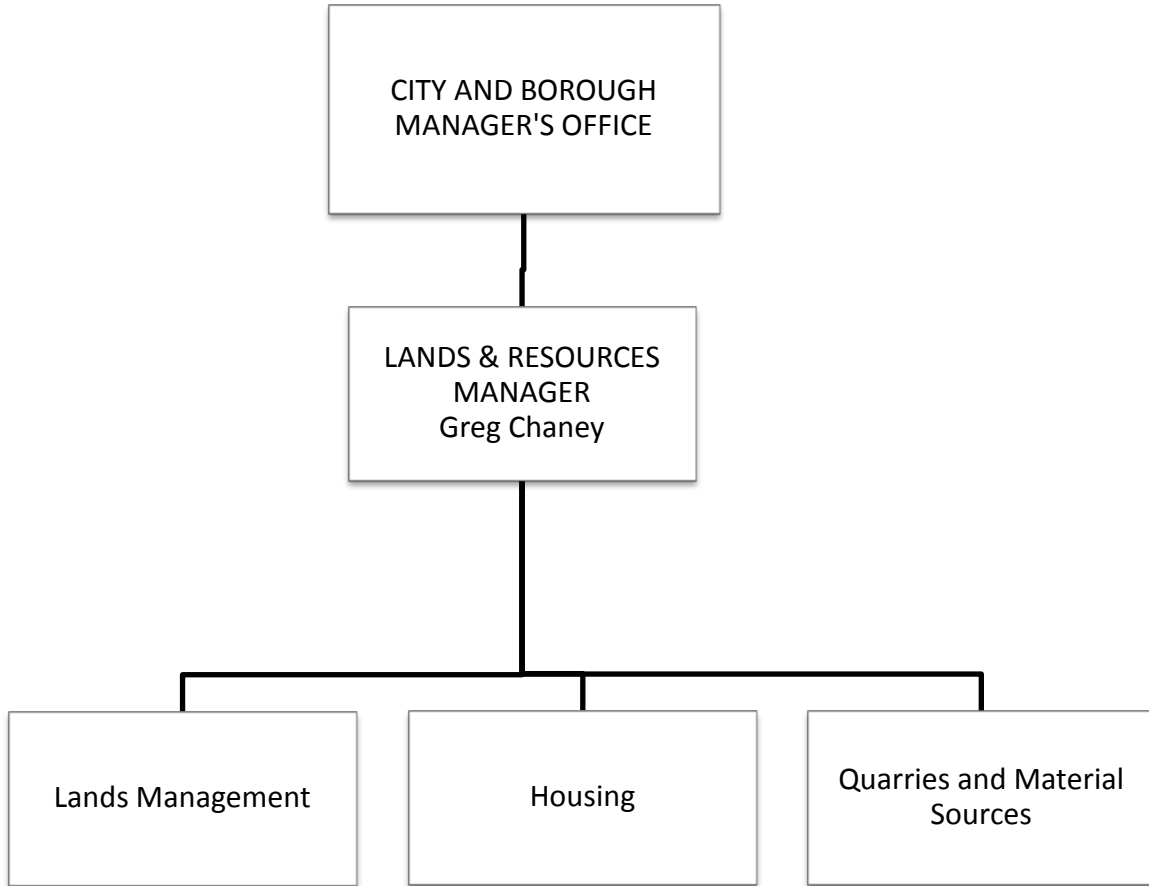
- Personnel Services includes an increase of 0.75 FTE Quarry Pit Manager position to manage the pits and quarries. In addition, Public Works, Engineering Division budget includes an increase of .25 FTE to bring this position to a full 1.00 FTE position.
- Commodities and Services includes an increase of \$280,000 largely due to a significant increase in quarry activity that resulted in the need to do more work in the quarry to manage safety, rebuild roads, environmental compliance and access to new areas.
- Capital Outlay increased \$120,000 to cover the cost of a new truck scale and contribution to the Equipment Replacement Reserve.
- Support to capital projects increased \$1,580,000. This support includes \$1,500,000 to the Pederson Hill 80 Lot Subdivision and Infrastructure project and \$180,000 to the Stabler Quarry Infrastructure and Expansion project.

FY18 Approved Budget

- Personnel Services will increase \$6,400 (1.3%) due to anticipated step increases.
- Commodities and Services will decrease \$53,900 (7.8%) due to forecast decrease in quarry activity and a corresponding reduced need to manage impacts.
- Planned support to capital projects decreased \$1,680,000.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



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

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

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

LAW

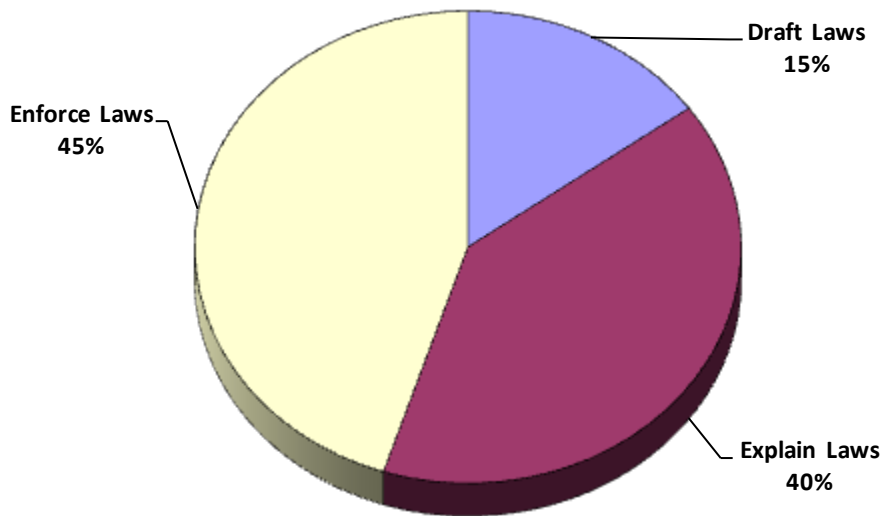
MISSION STATEMENT

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

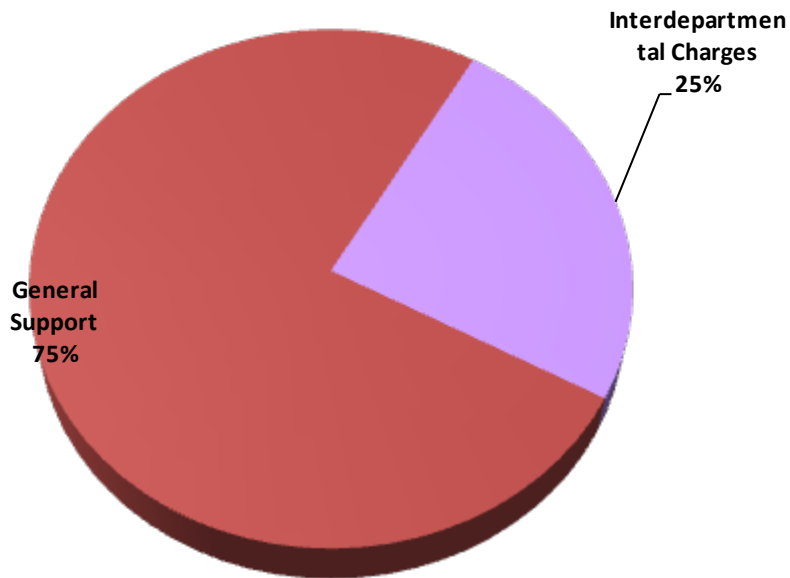
FY17 ADOPTED BUDGET

\$2,169,200

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,363,700	1,449,600	1,449,600	1,450,900	1,475,600
Commodities and Services	666,400	715,800	711,800	718,300	674,700
Capital Outlay	-	-	20,000	-	-
Total Expenditures	2,030,100	2,165,400	2,181,400	2,169,200	2,150,300
FUNDING SOURCES:					
Interdepartmental Charges	339,700	339,700	339,700	531,700	531,700
Fines and Forfeitures	14,300	-	-	-	-
Support from:					
School District	60,000		60,000		
Bartlett Regional Hospital	130,000	130,000	130,000		
General Fund	1,486,100	1,695,700	1,651,700	1,637,500	1,618,600
Total Funding Sources	\$ 2,030,100	2,165,400	2,181,400	2,169,200	2,150,300
STAFFING:	11.00	11.00	11.00	11.00	11.00
FUND BALANCE:	N/A	N/A	N/A	N/A	N/A

BUDGET HIGHLIGHT

The Law Department FY17 Adopted Budget is a decrease of \$3,800 (0.2%) over the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$18,900 (0.9%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

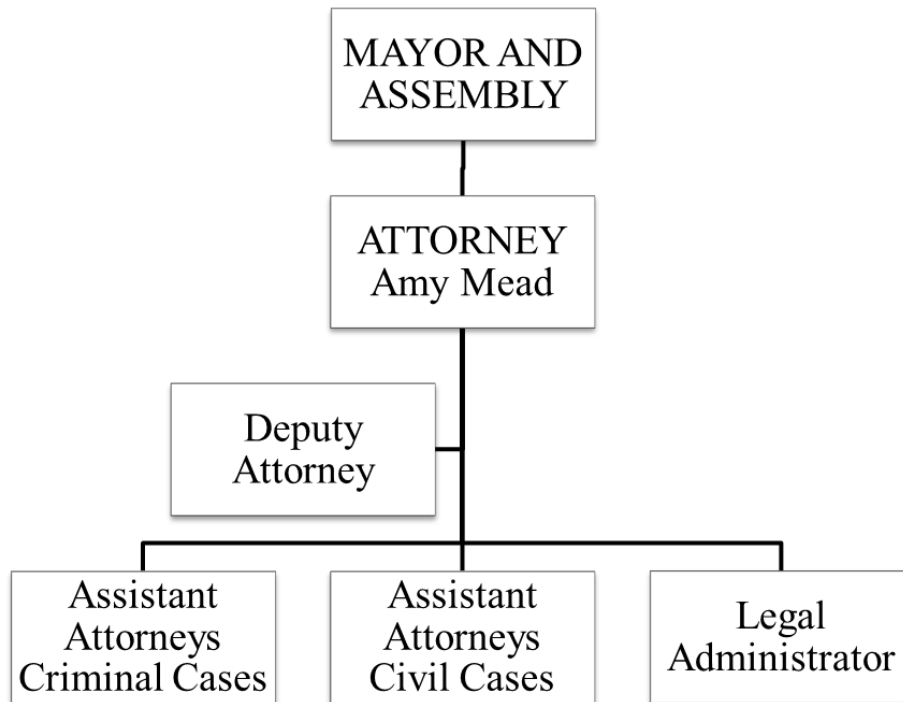
There were no significant changes.

FY18 Approved Budget

- Personnel Services increased \$24,000 (1.7%) due to regularly scheduled merit increases.
- Commodities and Services decreased by \$43,600 (6.1%) from FY17 Adopted Budget due in large part to a decrease in rent payments. As of FY18, the Law Department will no longer be responsible for lease payments in the Municipal Way Building.

LAW

FUNCTIONAL ORGANIZATION CHART



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

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

NOTES

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LIBRARIES

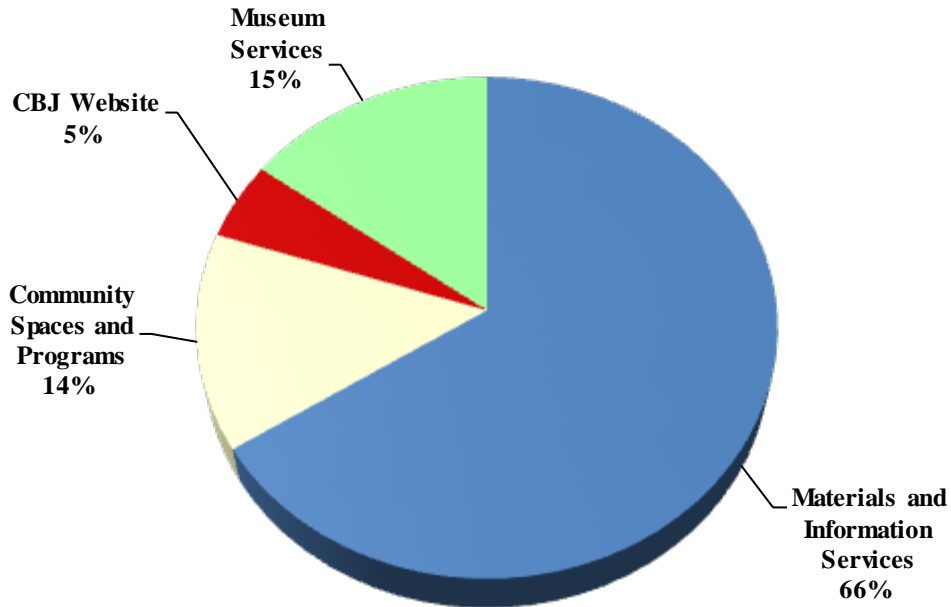
MISSION STATEMENT

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

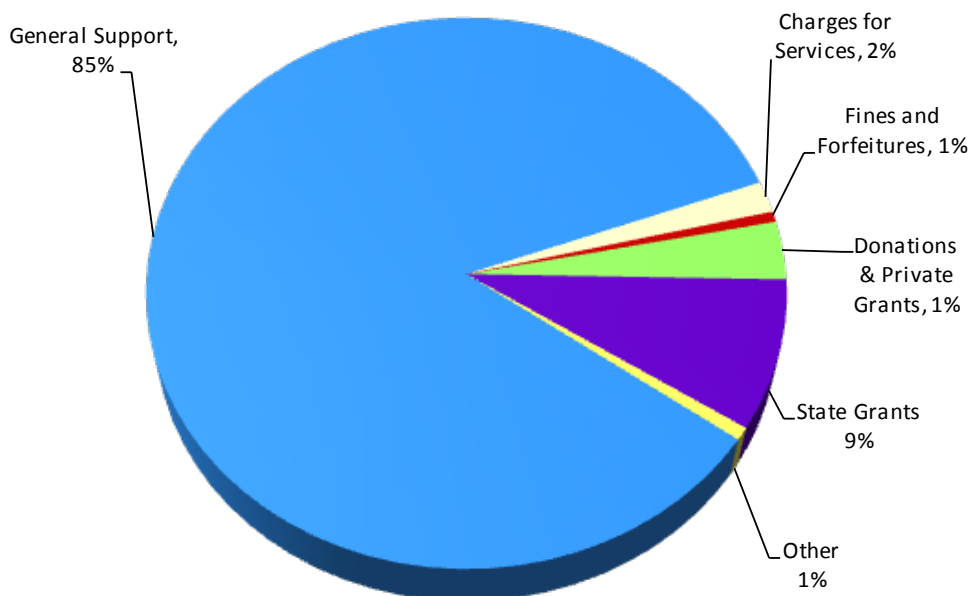
FY17 ADOPTED BUDGET

\$ 3,075,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES

COMPARATIVES – LIBRARIES AND MUSEUM

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,103,300	2,274,500	2,264,500	2,330,900	2,368,500
Commodities and Services	731,700	664,600	603,400	647,800	642,700
Capital Outlay	20,200	21,800	41,800	96,800	41,800
Total Expenditures	2,855,200	2,960,900	2,909,700	3,075,500	3,053,000
FUNDING SOURCES:					
Charges for Services	60,500	51,500	59,500	56,500	56,500
Licenses, Permits, and Fees	12,800	11,600	10,800	10,500	10,500
Fines and Forfeitures	21,300	18,000	21,000	19,000	19,000
Sales	14,100	10,200	12,000	12,000	12,000
Rental and Lease	1,100	700	500	500	500
Donations and Contributions	5,300	4,900	4,900	34,900	4,900
Other Revenue	8,300	17,800	35,000	70,000	35,000
State Grants	263,900	268,700	268,600	269,600	272,600
Support from General Fund	2,467,900	2,577,500	2,497,400	2,602,500	2,642,000
Total Funding Sources	\$ 2,855,200	2,960,900	2,909,700	3,075,500	3,053,000
STAFFING	26.53	27.28	27.28	28.04	28.04
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

LIBRARIES

BUDGET HIGHLIGHT

The Library FY17 Adopted Budget shows an increase over the FY16 Amended Budget of \$114,600 (3.9%) and the FY18 Approved Budget shows a decrease over FY17 of \$22,500 (0.7%). The FY17 increase is primarily an increase in the art acquisition grant with funding provided on a reimbursement basis and a \$55,000 grant for display cases for which funds have already been received.

The significant budgetary changes include:

FY17 Adopted Budget

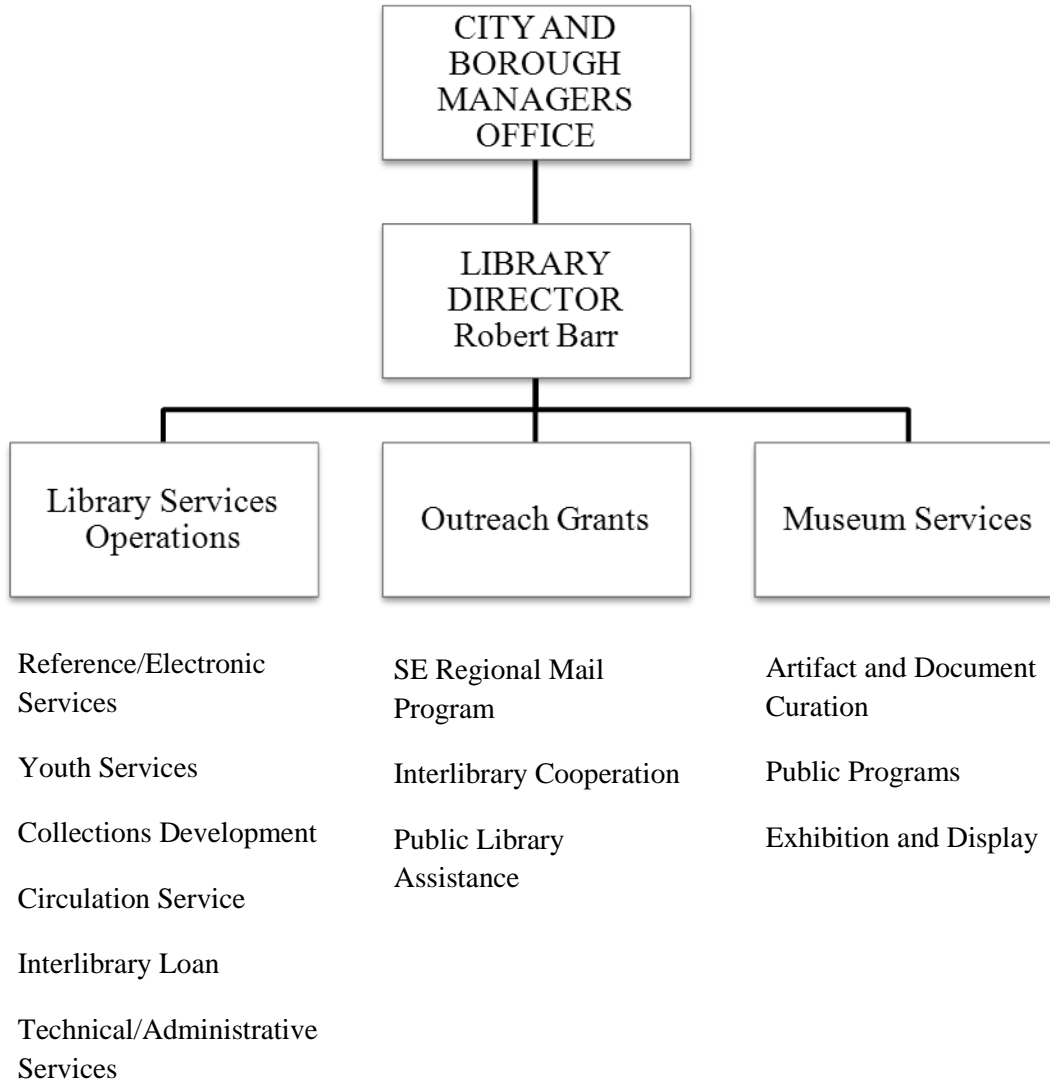
- Personnel services increased over FY16 Amended Budget by \$56,400 (2.5%) primarily due to reallocation of savings from commodities and services.
- Commodities and services decreased from FY16 Amended Budget by \$16,800 (2.5%) primarily due to the reduction in rental expense with the opening of new Mendenhall Valley Public Library.
- Capital outlay increased over the FY16 Amended Budget by \$75,000 (344.0%) due to increase in the art acquisition grant and a grant for display cases.

FY18 Approved Budget

- Personnel services increased over FY17 Adopted Budget by \$37,200 (1.6%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased over FY17 Adopted Budget by \$5,100 (0.8%) primarily due to reduction in grant funded contractual services.
- Capital outlay decreased from FY17 Adopted Budget by \$55,000 (56.8%) the amount of the display case grant, which is a single year grant.

LIBRARIES

FUNCTIONAL ORGANIZATION CHART



PARKS AND RECREATION

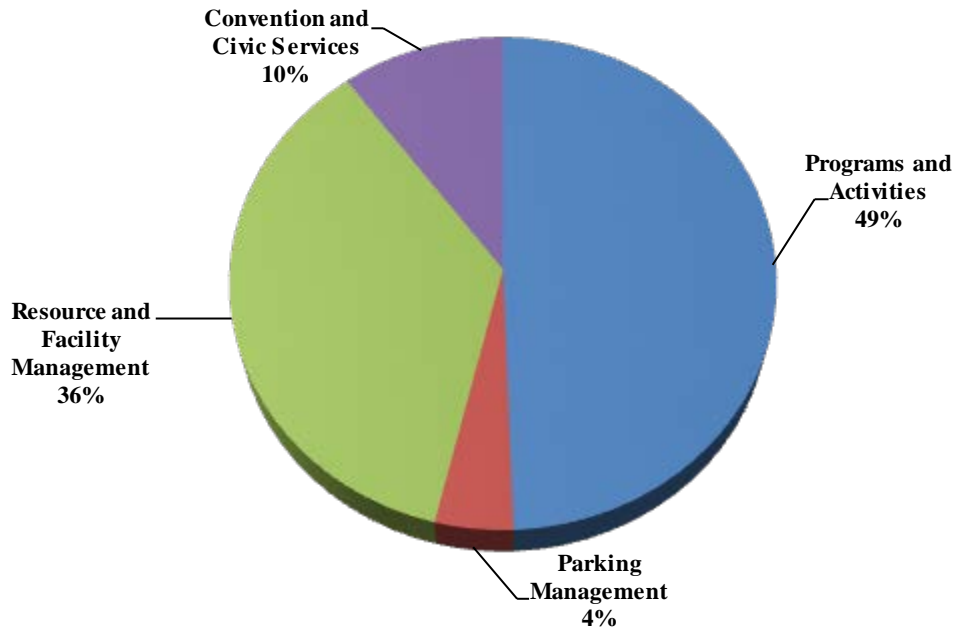
MISSION STATEMENT

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

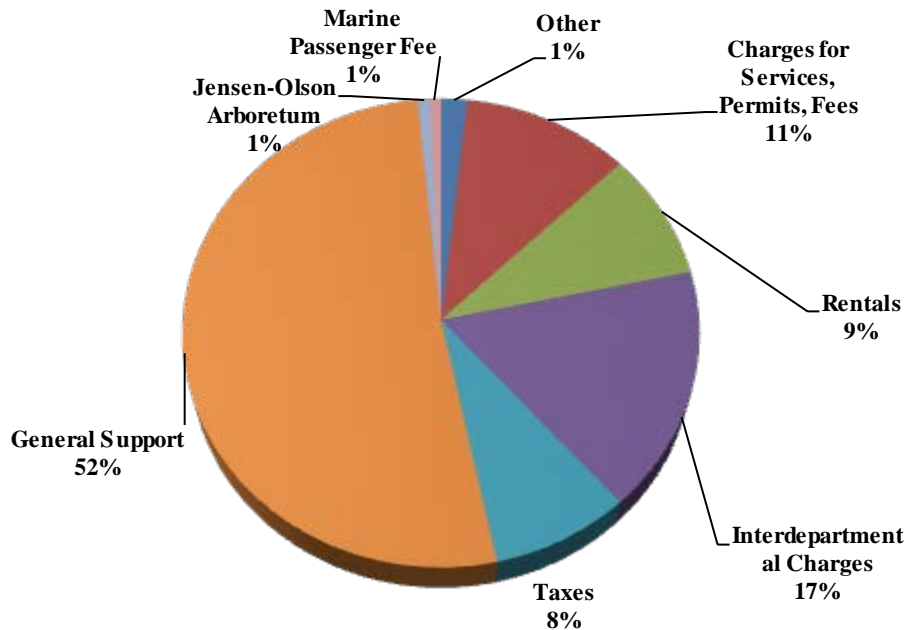
FY17 ADOPTED BUDGET

\$ 11,669,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES:					
Personnel Services	\$ 5,839,100	6,450,200	6,027,500	6,789,800	6,888,200
Commodities and Services	3,752,200	4,131,800	4,144,600	4,457,600	4,432,400
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	815,500	815,500	-	-
Marine Passenger Fee Funding	280,000	310,000	310,000	-	-
Youth Activities Grant Program	332,500	332,500	332,500	332,500	332,500
Support to General Fund	87,500	89,300	89,300	89,300	89,300
Total Expenditures	11,065,100	12,129,300	11,719,400	11,669,200	11,742,400
FUNDING SOURCES:					
Charges for Services	869,900	886,900	991,300	1,162,300	1,247,000
Licenses, Permits, and Fees	128,300	123,600	124,600	115,500	118,400
Fines and Forfeitures	41,300	41,300	45,300	45,800	45,900
Sales	27,400	23,600	27,800	39,200	40,800
Rental and Lease	1,053,500	997,500	1,029,800	1,026,200	1,030,200
Donations and Contributions	13,600	2,100	16,700	17,100	20,100
Interest Income	79,600	201,000	82,600	98,000	102,000
Other Revenue	19,300	-	-	-	-
Interdepartmental Charges	1,109,400	1,149,300	1,174,800	1,936,900	1,891,500
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	475,000	568,700	568,700	621,500	634,300
Hotel Tax for JCVB	773,800	815,500	815,500	-	-
General Fund	2,823,300	3,008,600	2,828,700	2,226,300	2,267,000
Roaded Service Area	3,081,500	3,472,100	3,154,700	3,754,400	3,726,100
Jensen-Olson Arboretum	85,800	87,500	87,500	89,300	89,300
Lands	-	-	-	-	-
Marine Passenger Fee for Building Maintenance	75,000	75,000	75,000	85,500	85,500
Marine Passenger Fee for JCVB	280,000	310,000	310,000	-	-
Total Funding Sources	11,269,200	12,095,200	11,665,500	11,550,500	11,630,600
(INCREASE)/DECREASE FUND BALANCE:					
Downtown Parking	(156,600)	7,500	(21,000)	(12,500)	(8,200)
Visitor Services	(43,300)	150,100	80,000	151,700	144,500
Jensen-Olson Arboretum	(4,200)	(123,500)	(5,100)	(20,500)	(24,500)
Total End of Period	\$ (204,100)	34,100	53,900	118,700	111,800
STAFFING	90.62	86.11	87.25	87.79	87.79

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Building Maintenance are components of the General Fund. The Jensen-Olson Arboretum is a Permanent Fund. See the Roaded Service Area, General Fund, and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 912,400	925,100	927,100	1,052,200	1,066,800
Commodities and Services	368,500	262,500	346,000	107,700	105,200
Youth Activities Grant Program:					
Community	332,500	332,500	332,500	332,500	332,500
Total Expenditures	1,613,400	1,520,100	1,605,600	1,492,400	1,504,500
FUNDING SOURCES:					
Charges for Services	182,000	192,600	189,800	189,500	189,500
Licenses, Permits, and Fees	300	2,000	2,000	-	2,000
Rental and Lease	43,100	16,900	16,200	16,200	16,200
Other Revenue	15,200	-	-	-	-
Investment and Interest Income	100	-	-	-	-
Interdepartmental Charges	46,900	46,900	46,900	279,800	279,800
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
General Governmental	993,400	929,200	1,018,200	674,400	684,500
Total Funding Sources	\$ 1,613,500	1,520,100	1,605,600	1,492,400	1,504,500
STAFFING	10.21	10.21	10.21	10.21	10.21
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR ICE RINK

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 417,500	458,300	412,700	441,800	449,400
Commodities and Services	191,000	261,100	277,700	216,900	212,500
Total Expenditures	608,500	719,400	690,400	658,700	661,900
FUNDING SOURCES:					
Charges for Services	80,800	70,500	76,500	82,700	83,700
Licenses, Permits, and Fees	5,000	4,600	5,200	5,200	5,200
Sales	11,800	5,000	10,000	8,000	8,000
Rental and Lease	281,400	268,700	279,900	280,700	280,700
Support from Roaded Service Area:	229,500	370,600	318,800	282,100	284,300
Total Funding Sources	\$ 608,500	719,400	690,400	658,700	661,900
STAFFING	7.86	7.36	7.36	6.76	6.76
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 364,000	469,300	450,800	633,300	644,900
Commodities and Services	80,700	112,300	87,700	105,800	105,700
Total Expenditures	444,700	581,600	538,500	739,100	750,600
FUNDING SOURCES:					
Charges for Services	12,700	11,800	10,500	10,600	11,600
Licenses, Permits, and Fees	2,200	4,000	2,500	1,500	1,500
Rental and Lease	6,500	8,000	2,000	3,000	4,000
Donations and Contributions	-	-	15,000	15,000	18,000
Support from Roaded Service Areas	423,300	557,800	508,500	709,000	715,500
Total Funding Sources	\$ 444,700	581,600	538,500	739,100	750,600
STAFFING	5.57	5.57	5.57	6.71	6.71
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

COMPARATIVES FOR SWIMMING POOLS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,178,100	1,452,100	1,231,000	1,463,000	1,468,500
Commodities and Services	644,900	665,700	674,400	1,414,600	1,450,300
Total Expenditures	1,823,000	2,117,800	1,905,400	2,877,600	2,918,800
FUNDING SOURCES:					
Charges for Services	513,500	539,500	634,700	799,200	881,900
Licenses, Permits, and Fees	16,100	10,500	9,000	11,300	12,200
Fines and Forfeitures	1,700	2,500	1,700	2,200	2,300
Sales	15,600	18,600	17,800	31,200	32,800
Rental and Lease	35,800	32,200	33,000	44,800	47,800
Support from Roaded Service Areas	1,240,300	1,514,500	1,209,200	1,988,900	1,941,800
Total Funding Sources	\$ 1,823,000	2,117,800	1,905,400	2,877,600	2,918,800
STAFFING	30.03	27.62	27.62	25.75	25.75
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

PARKS AND RECREATION

COMPARATIVES FOR BUILDING MAINTENANCE

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,196,200	1,233,700	1,251,600	1,251,400	1,273,800
Janitorial Services	420,500	447,500	422,500	474,800	488,500
Commodities and Services	673,400	817,600	815,200	529,700	463,900
Total Expenditures	2,290,100	2,498,800	2,489,300	2,255,900	2,226,200
FUNDING SOURCES:					
Interdepartmental Charges	954,000	993,900	1,019,400	1,548,600	1,503,200
Donations	13,100	-	-	-	-
Support from:					
Marine Passenger Fee	75,000	75,000	75,000	85,500	85,500
General Fund	1,248,000	1,429,900	1,394,900	621,800	637,500
Total Funding Sources	\$ 2,290,100	2,498,800	2,489,300	2,255,900	2,226,200
STAFFING	10.75	10.75	10.75	11.25	11.25
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 1,238,700	1,302,700	1,203,900	1,331,200	1,360,600
Commodities and Services	456,200	526,200	480,600	524,200	519,800
Total Expenditures	1,694,900	1,828,900	1,684,500	1,855,400	1,880,400
FUNDING SOURCES:					
Charges for Services	32,000	29,000	31,000	32,000	32,000
Licenses, Permits and Fees	42,800	50,100	49,000	46,000	46,000
Donations	500	2,100	1,700	2,100	2,100
Interdepartmental Charges	108,500	108,500	108,500	108,500	108,500
Support from:					
Jensen-Olson Arboretum	85,800	87,500	87,500	89,300	89,300
General Fund	1,425,300	1,551,700	1,406,800	1,577,500	1,602,500
Total Funding Sources	\$ 1,694,900	1,828,900	1,684,500	1,855,400	1,880,400
STAFFING	17.56	16.56	16.56	16.47	16.47
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Support to General Fund	\$ 87,500	89,300	89,300	89,300	89,300
Total Expenditures	87,500	89,300	89,300	89,300	89,300
FUNDING SOURCES:					
Rental and Lease	12,100	11,800	11,800	11,800	11,800
Interest Income	79,600	201,000	82,600	98,000	102,000
Total Funding Sources	91,700	212,800	94,400	109,800	113,800
FUND BALANCE:					
Available beginning of period	414,200	418,400	418,400	423,500	444,000
Increase (decrease)	4,200	123,500	5,100	20,500	24,500
Available end of period	\$ 418,400	541,900	423,500	444,000	468,500
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

COMPARATIVES FOR DOWNTOWN PARKING

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 23,300	28,000	25,400	29,500	30,300
Commodities and Services	418,300	467,400	477,400	481,300	484,800
Total Expenditures	441,600	495,400	502,800	510,800	515,100
FUNDING SOURCES:					
Charges for Services	47,500	40,000	46,800	46,300	46,300
Rentals and Leases	316,800	309,400	334,400	334,400	334,400
Fines and Forfeitures	38,900	38,500	42,600	42,600	42,600
Support from Roaded Service Area	195,000	100,000	100,000	100,000	100,000
Total Funding Sources	598,200	487,900	523,800	523,300	523,300
FUND BALANCE:					
Beginning Available Fund Balance	122,800	279,400	279,400	300,400	312,900
Increase (decrease) in Fund Balance	156,600	(7,500)	21,000	12,500	8,200
End of Period Fund Balance	\$ 279,400	271,900	300,400	312,900	321,100
STAFFING	0.31	0.31	0.31	0.31	0.31

PARKS AND RECREATION

COMPARATIVES FOR VISITOR SERVICES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 508,900	581,000	525,000	587,400	593,900
Commodities and Services	498,700	571,500	563,100	602,600	601,700
Juneau Convention and Visitors Bureau (JCVB)					
Hotel Tax Funding	773,800	815,500	815,500	-	-
Marine Passenger Fee Funding	280,000	310,000	310,000	-	-
Total Expenditures	2,061,400	2,278,000	2,213,600	1,190,000	1,195,600
FUNDING SOURCES:					
Charges for Services	1,400	3,500	2,000	2,000	2,000
Rental and Lease	357,800	350,500	352,500	335,300	335,300
Licenses, Permits and Fees	61,900	52,400	56,900	51,500	51,500
Fines and Forfeitures	700	300	1,000	1,000	1,000
Other Revenue	4,100	-	-	-	-
Support From:					
General Fund for Centennial Hall	150,000	27,000	27,000	27,000	27,000
Hotel Tax for Centennial Hall	475,000	568,700	568,700	621,500	634,300
Hotel Tax for JCVB	773,800	815,500	815,500	-	-
Marine Passenger Fee for JCVB	280,000	310,000	310,000	-	-
Total Funding Sources	2,104,700	2,127,900	2,133,600	1,038,300	1,051,100
FUND BALANCE:					
Beginning Available Fund Balance	432,300	389,000	389,000	309,000	157,300
Increase (decrease) in Fund Balance	43,300	(150,100)	(80,000)	(151,700)	(144,500)
End of Period Fund Balance	\$ 389,000	238,900	309,000	157,300	12,800
STAFFING	7.33	7.73	7.73	7.73	7.73

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

(2) Effective FY17, the Hotel Tax support to the Juneau Convention and Visitors Bureau will be presented as a Mayor and Assembly grant which is presented in the General Fund.

PARKS AND RECREATION

BUDGET HIGHLIGHT

The Parks & Recreation Department's FY17 Adopted Budget is a decrease of \$460,100 (3.8%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$73,200 (0.63%) over the FY17 Adopted Budget.

The significant budgetary changes are:

FY17 Adopted Budget

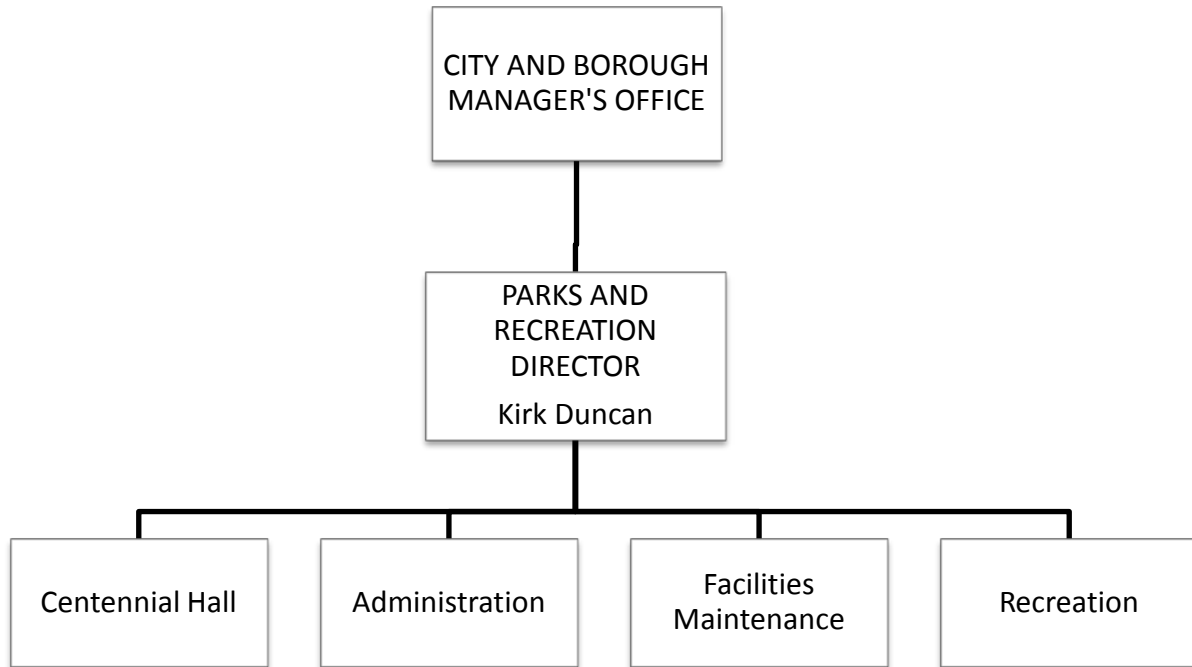
- Personnel Services includes a reorganization of positions among the general governmental divisions resulting in an increase of 1.68 FTE. Partway through FY16, the Zach Gordon Youth Center FTE was increased 1.14 FTE for the BAM After School Program. The remaining 0.54 increase is composed of the following:
 - Recreation increased 2.00 FTE: Zach Gordon Youth Center FTEs allocated to the BAM After School Program will increase by an additional .86 FTE, and 1.00 FTE for the Youth Outreach Coordinator position; .74 FTE increase for Areawide Recreation; .60 FTE decrease for Treadwell Arena.
 - Aquatics decreased 1.87 FTE.
 - Parks and Landscape Maintenance decreased .09 FTE: 0.59 FTE decrease and .50 FTE increase for reallocation of the Superintendent from Building Maintenance.
 - Building Maintenance increase .50 FTE: 1.00 FTE increase for an Administrative Assistant and the .50 FTE decrease for reallocation of the Superintendent to Parks and Landscape Maintenance.
- Commodities and Services increased \$325,800 (7.9%) primarily due to a combination of increases/decreases. The largest increase was a new expenditure of \$730,500 to cover intradepartmental charges for CBJ services.
- The Juneau Convention and Visitors Bureau budget is no longer presented here as part of Centennial Hall's budget; see Mayor and Assembly budget.

FY18 Approved Budget

- Personnel Services increased \$98,400 (1.2%) for salary and benefit step increases.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Administration

Parking

Facilities Maintenance

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

Recreation

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

NOTES

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POLICE

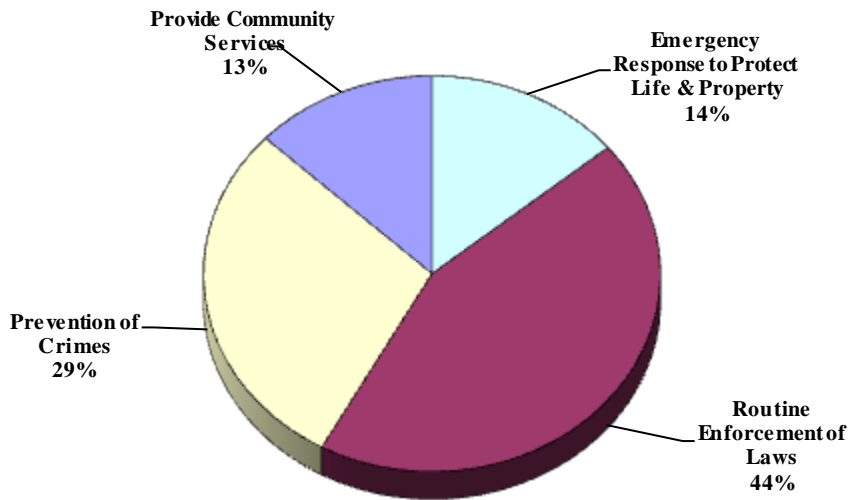
MISSION STATEMENT

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

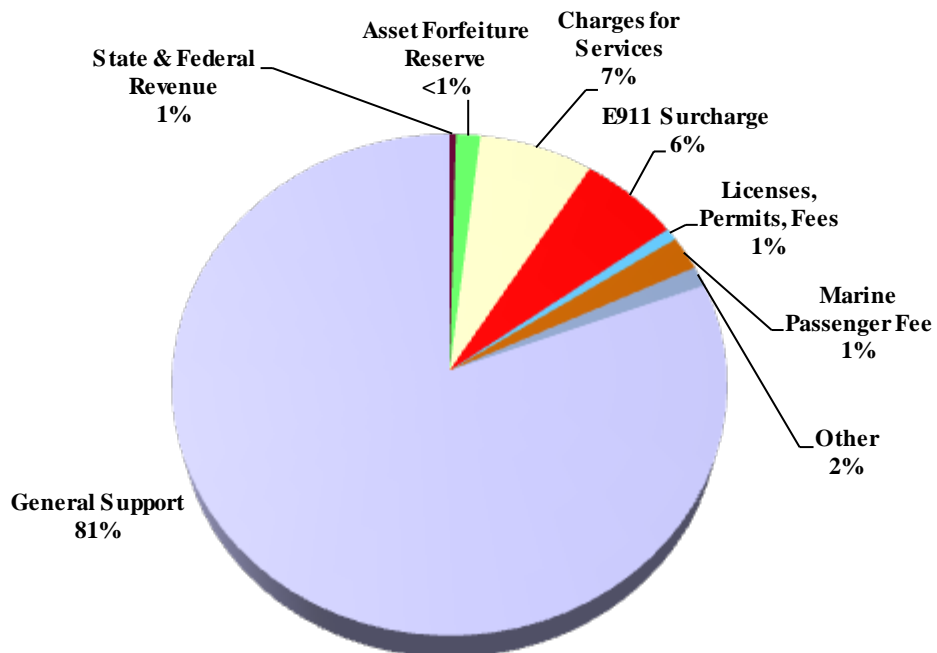
FY17 ADOPTED BUDGET

\$ 14,651,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 10,337,200	11,491,800	10,928,700	11,670,800	11,739,000
Commodities and Services	3,058,200	3,040,200	3,051,100	2,951,600	2,909,300
Capital Outlay	8,800	-	13,000	-	-
Support to Debt Service	-	-	57,600	28,800	28,800
Total Expenditures	13,404,200	14,532,000	14,050,400	14,651,200	14,677,100
FUNDING SOURCES:					
Interdepartmental Charges	78,100	85,200	75,200	77,500	78,200
State Grants	6,900	10,400	17,800	77,700	77,000
Federal Grants	141,200	85,100	30,500	139,600	90,500
Charges for Services	146,300	153,000	142,500	142,500	142,500
E911 Surcharge	794,700	900,000	900,000	900,000	900,000
Licenses, Permits, and Fees	110,000	120,500	115,500	115,500	115,500
Fines and Forfeitures	326,600	237,200	319,100	317,000	317,000
Donations and Contributions	-	1,200	500	10,000	10,000
Other Revenue	174,500	178,800	104,000	106,400	70,000
Contracted Services	520,100	670,900	657,500	760,500	761,300
Investment and Interest Income	7,700	4,700	5,000	5,000	5,000
Support from:					
Marine Passenger Fee	87,000	171,200	171,200	189,700	189,700
Asset Forfeiture reserve	300	48,500	52,100	57,700	56,200
Roaded Service Area	11,010,800	11,865,300	11,459,500	11,752,100	11,864,200
Total Funding Sources	\$ 13,404,200	14,532,000	14,050,400	14,651,200	14,677,100
STAFFING	93.84	93.84	93.84	93.84	93.84
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

POLICE

BUDGET HIGHLIGHT

The Juneau Police Department's FY17 Adopted Budget is an increase of \$119,200 (0.8%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$25,900 (0.2%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

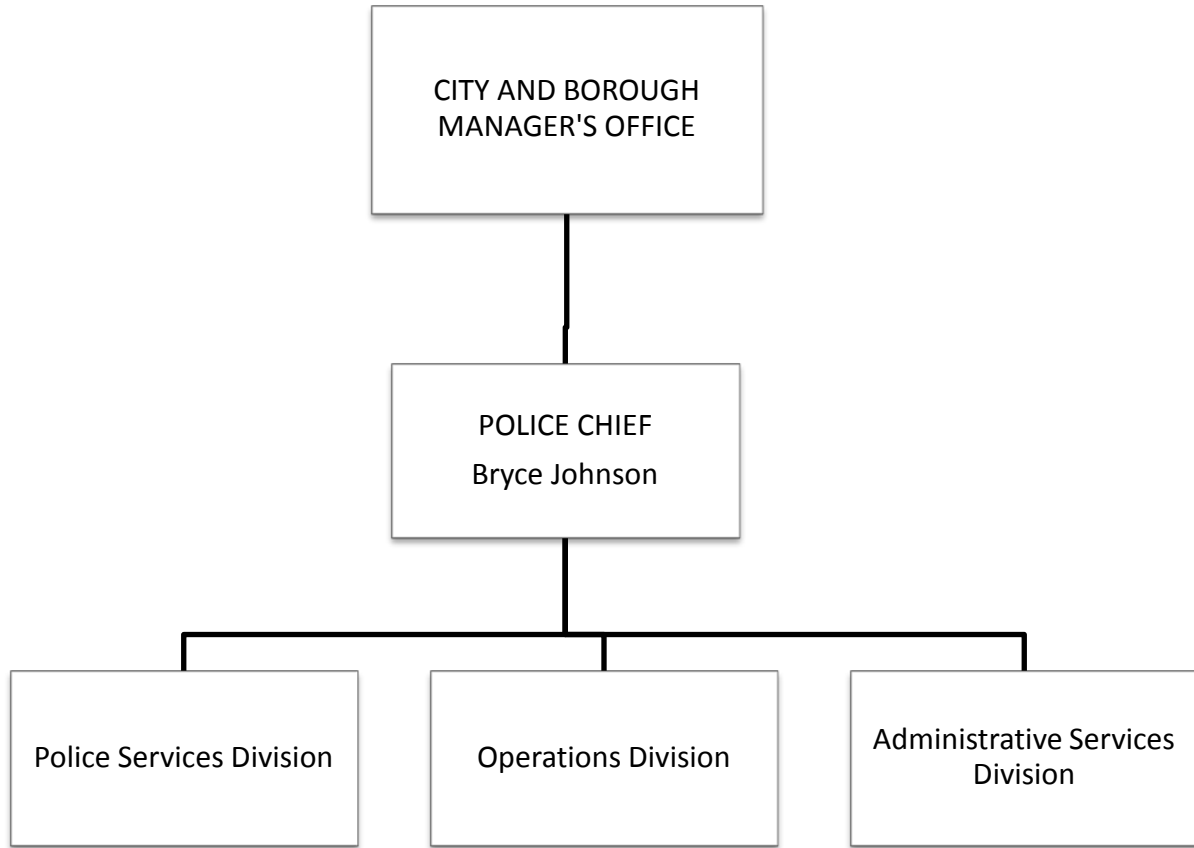
- Personnel services increased \$179,000 (1.6%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased \$88,600 (2.9%) primarily due to a reduction in fuel costs and reduced budgets to reflect historical spending trends.
- Support to debt service increased \$28,800 to pay a loan that funded the police in-car video system.

FY18 Approved Budget

- Personnel services increased \$68,200 (.6%) due anticipated increases in salaries and benefits.
- Commodities and services decreased \$42,300 (1.4%) primarily due to the completion of needed building maintenance projects occurring in FY17.

POLICE

FUNCTIONAL ORGANIZATION CHART



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

Patrol
Criminal Investigation Unit
Community Service Unit
Fleet
Airport
K9

Animal Control
Recruitment
Administrative Support

PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

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

FY17 ADOPTED BUDGET

\$ 0

PUBLIC WORKS ADMINISTRATION

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 198,700	205,000	144,800	-	-
Commodities and Services	26,100	48,600	15,000	-	-
Total Expenditures	224,800	253,600	159,800	-	-
FUNDING SOURCES:					
Interdepartmental Charges	\$ 224,800	253,600	159,800	-	-
STAFFING	3.00	2.75	2.75		
FUND BALANCE	N/A	N/A	N/A	N/A	N/A

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

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

CAPITAL TRANSIT

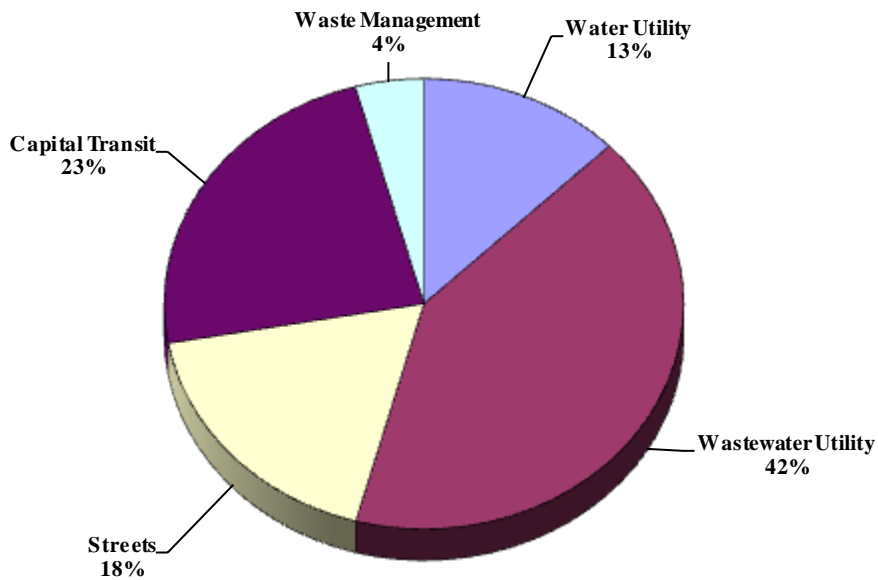
MISSION STATEMENT

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

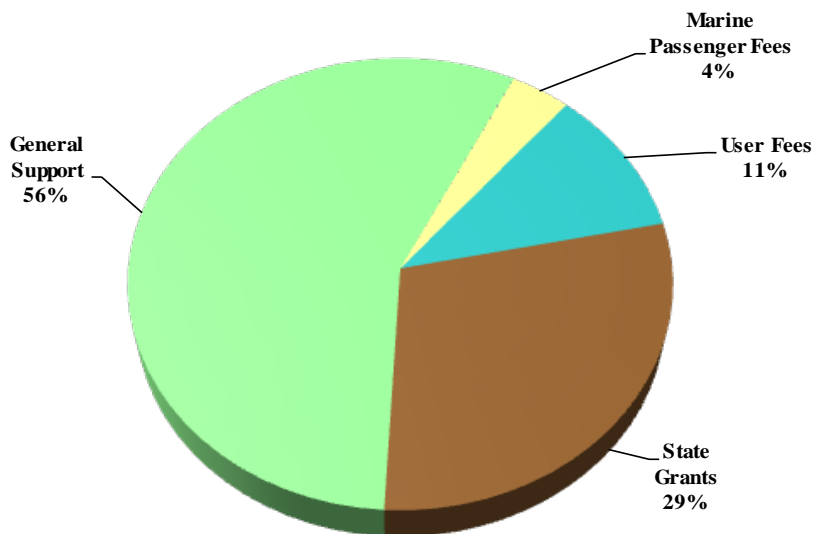
FY17 ADOPTED BUDGET

\$ 7,897,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

CAPITAL TRANSIT

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 3,897,700	4,196,500	3,602,900	4,138,500	4,227,400
Commodities and Services	2,409,700	2,738,300	2,403,100	2,582,900	2,644,300
Capital Outlay	-	-	-	1,175,800	-
Total Expenditures	6,307,400	6,934,800	6,006,000	7,897,200	6,871,700
FUNDING SOURCES:					
Charges for Services	800,200	890,300	788,800	840,300	840,300
State Grants	1,130,800	1,154,500	1,117,400	2,300,400	1,127,500
Other Revenue	1,300	1,000	-	1,000	1,000
Support from:					
Marine Passenger Fee	300,000	300,000	300,000	300,000	300,000
Roaded Service Area	4,075,100	4,589,000	3,799,800	4,455,500	4,602,900
Total Funding Sources	\$ 6,307,400	6,934,800	6,006,000	7,897,200	6,871,700
STAFFING	39.48	39.48	39.48	39.58	39.58
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 FY17 Adopted Budget is an increase of \$962,400 (13.9%) from the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$1,025,500 (13.0%) from the FY17 Adopted Budget. The change is primarily due to two capital asset acquisition grants awarded for FY17.

The significant budgetary changes include:

FY17 Adopted Budget

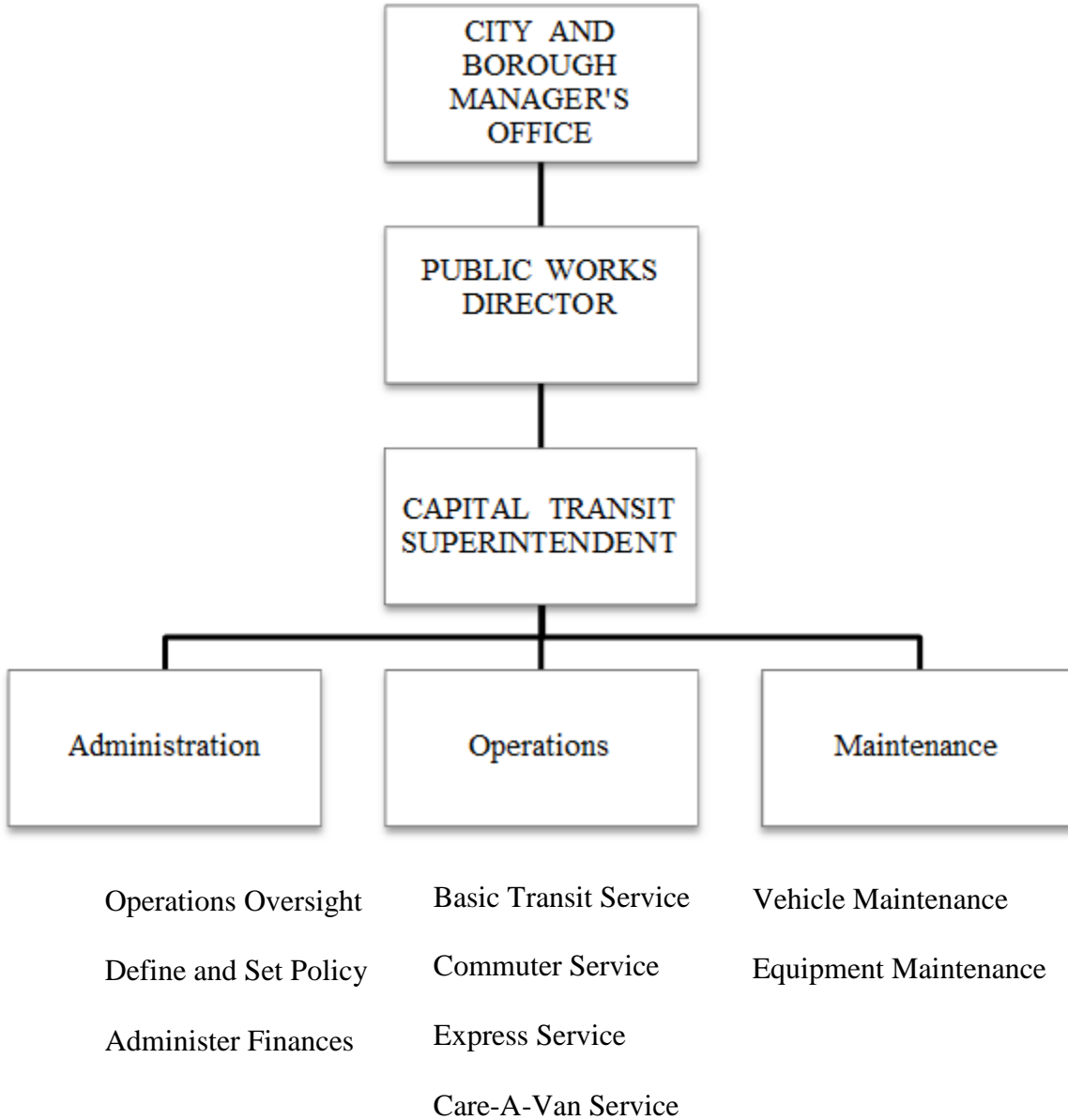
- Personnel services decreased \$58,000 (1.4%) due to changes in benefit rates.
- Commodities and services decreased \$155,400 (5.7%) primarily due to reduced cost of fuel.
- Capital outlay increased \$1,175,800 (100%) due to the capital asset acquisition grants.

FY18 Approved Budget

- Personnel services increased \$88,900 (2.1%) due to anticipated increases in salaries and benefits.
- Commodities and services increased \$61,400 (2.4%) primarily due to the anticipated increase in the Care-A-Van contract.
- Capital outlay decreased \$1,175,800 (100%) as the grants are for a single year.

CAPITAL TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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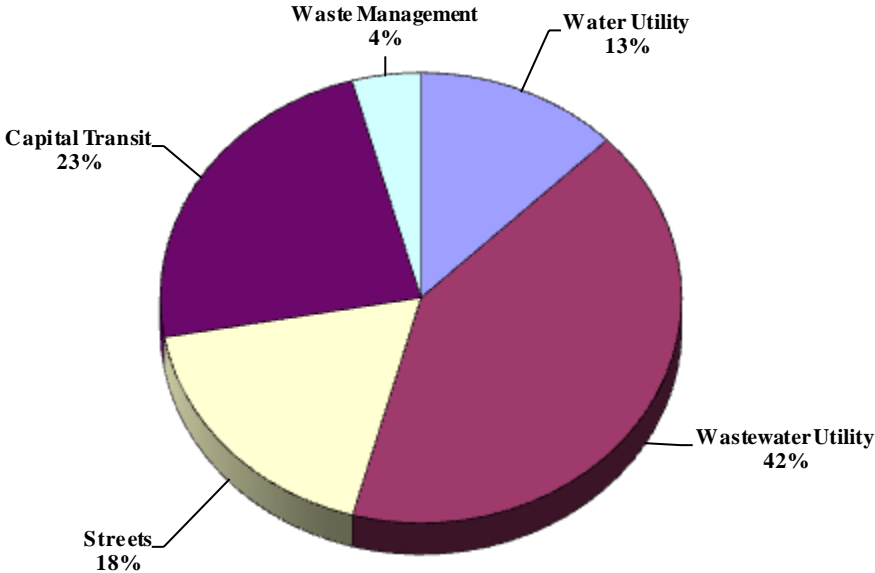
PUBLIC WORKS STREETS

MISSION STATEMENT

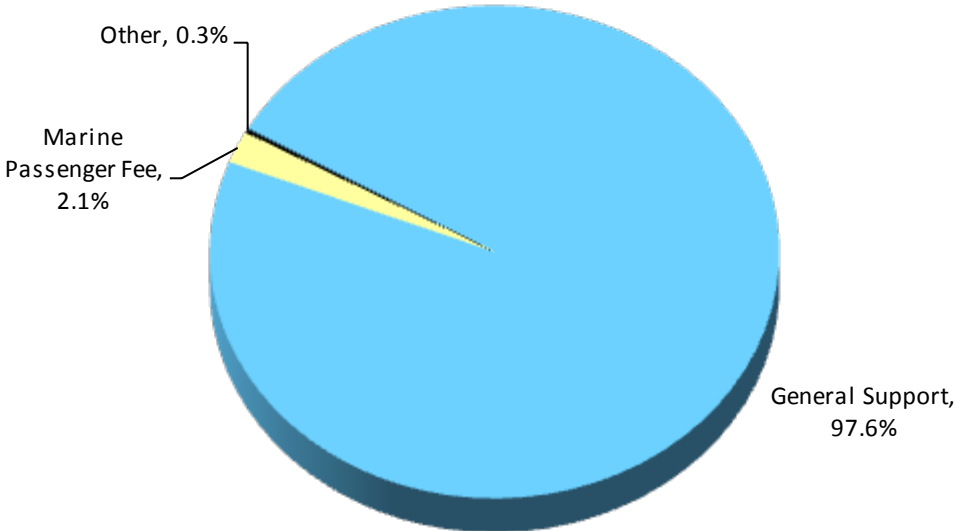
Public Works Streets is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY17 ADOPTED BUDGET **\$ 5,209,100**

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



PUBLIC WORKS STREETS

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,138,700	2,417,700	2,071,400	2,374,900	2,441,700
Commodities and Services	2,392,200	2,871,500	2,670,400	2,834,200	2,868,900
Total Expenditures	4,530,900	5,289,200	4,741,800	5,209,100	5,310,600
FUNDING SOURCES:					
Secure Rural Schools/Roads	88,700	592,000	577,400	-	-
Interdepartmental Charges	6,000	15,000	10,000	15,000	15,000
Support from:					
Marine Passenger Fee	109,500	109,500	109,500	109,500	109,500
Roaded Service Area	4,326,700	4,572,700	4,044,900	5,084,600	5,186,100
Total Funding Sources	\$ 4,530,900	5,289,200	4,741,800	5,209,100	5,310,600
STAFFING	22.30	22.26	22.26	22.31	22.31
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 Public Works Streets FY17 Adopted Budget is a decrease of \$80,100 (1.5%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$101,500 (1.9%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

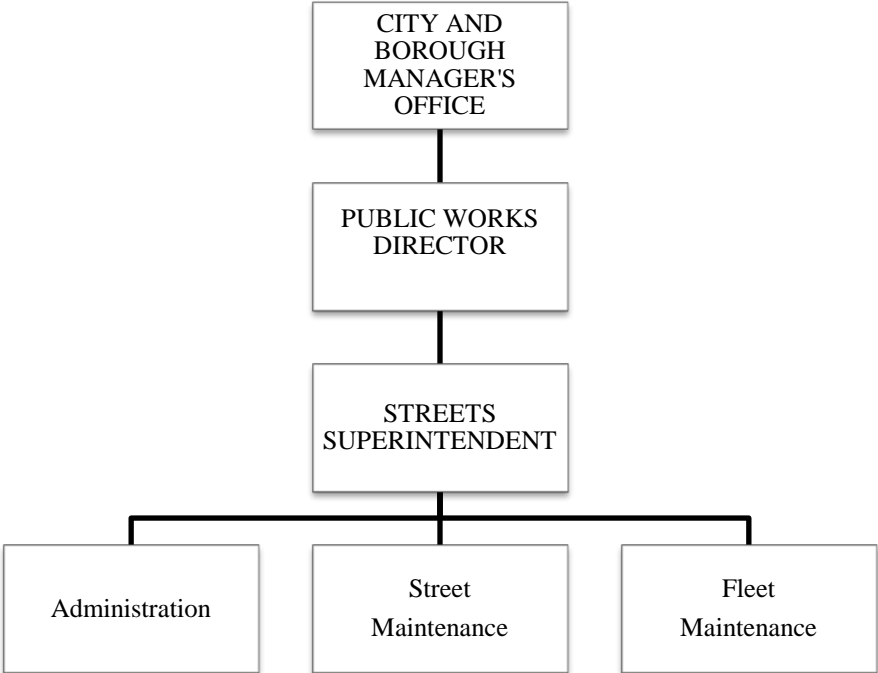
- Personnel services decreased \$42,800 (1.8%) due changes in personnel and in benefit rates.
- Commodities and services decreased \$37,300 (1.3%) primarily due to transitioning from using three buildings to using one.

FY18 Approved Budget

- Personnel services increased \$66,800 (2.8%) due to anticipated increases in salaries and benefits.
- Commodities and services increased \$34,700 (1.2%) primarily due to increased contributions to the equipment reserve account for future purchases.

PUBLIC WORKS STREETS

FUNCTIONAL ORGANIZATION CHART



- Divisional Oversight
- Define and Set Policy
- Administer Finances

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
Community Development Block Grant

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 11,100	13,300	13,300	15,600	16,000
Interdepartmental Charges	3,100	3,100	3,100	9,700	9,700
Support to:					
General Fund					
Juneau Convention and Visitors					
Bureau (JCVB)	-	-	-	811,000	845,000
Visitor Services, Special Revenue Fund					
Centennial Hall	475,000	568,700	568,700	621,500	634,300
Juneau Convention and Visitors					
Bureau (JCVB)	773,800	815,500	815,500	-	-
Total Expenditures	1,263,000	1,400,600	1,400,600	1,457,800	1,505,000
FUNDING SOURCES:					
Hotel Tax Revenue	1,378,400	1,350,000	1,420,000	1,450,000	1,480,000
Total Funding Sources	1,378,400	1,350,000	1,420,000	1,450,000	1,480,000
FUND BALANCE:					
Beginning of Period	506,000	621,400	621,400	640,800	633,000
Increase/(decrease) in Fund Balance	115,400	(50,600)	19,400	(7,800)	(25,000)
End of Period Fund Balance	\$ 621,400	570,800	640,800	633,000	608,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	\$ 13,700	16,500	16,600	20,400	20,900
Interdepartmental Charges	3,100	3,100	3,100	10,500	10,500
Support to:					
General Fund	211,300	894,700	894,700	794,700	794,700
Housing First Grant	-	647,000	647,000	-	-
Social Services Block Grants :					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	178,000	518,000	518,000	518,000	518,000
Capital Projects	-	-	-	400,000	400,000
Total Expenditures	1,285,000	2,958,200	2,958,300	2,622,500	2,623,000
FUNDING SOURCES:					
Tobacco Excise Tax	1,845,800	2,943,000	2,400,000	2,750,000	2,600,000
Total Funding Sources	1,845,800	2,943,000	2,400,000	2,750,000	2,600,000
FUND BALANCE:					
Beginning of Period	111,100	671,900	671,900	113,600	241,100
Increase/(decrease) in Fund Balance	560,800	(15,200)	(558,300)	127,500	(23,000)
End of Period Fund Balance	\$ 671,900	656,700	113,600	241,100	218,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Sales Tax Division Allocation	417,400	503,500	504,200	500,600	514,000
Interdepartmental Charges	294,600	294,600	294,600	316,100	316,100
Support to:					
General Fund	27,313,000	25,626,500	25,626,500	25,226,500	25,576,500
General Fund - Budget Reserve	650,000	1,000,000	1,000,000	1,400,000	1,050,000
Debt Service	2,617,800	2,375,900	2,375,900	2,030,000	2,755,000
Areawide Capital Projects	12,612,200	15,884,100	15,884,100	15,220,000	-
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	945,000	945,000	945,000	945,000
Available for Capital Projects	-	-	-	-	13,285,000
Total Expenditures	44,850,000	46,629,600	46,630,300	45,638,200	44,441,600
FUNDING SOURCES:					
Sales Tax:					
Permanent 1% - Gen. Government	8,768,900	8,960,000	8,960,000	8,870,000	8,580,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Capital Projects 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	8,769,000	8,960,000	8,960,000	8,870,000	8,580,000
Liquor Sales Tax 3%	943,900	943,000	960,000	950,000	925,000
Charges for Services	21,100	21,500	21,500	21,500	21,500
Total Funding Sources	44,809,900	45,764,500	45,781,500	45,321,500	43,846,500
FUND BALANCE:					
Beginning of Period	2,778,900	2,738,800	2,738,800	1,890,000	1,573,300
Increase/(decrease) in Fund Balance	(40,100)	(865,100)	(848,800)	(316,700)	(595,100)
End of Period Fund Balance	\$ 2,738,800	1,873,700	1,890,000	1,573,300	978,200

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	403,900	1,849,300	2,094,100	2,093,200	2,095,300
Capital Projects	4,100,000	5,000,000	5,000,000	4,600,000	-
Total Expenditures	4,509,400	6,854,800	7,099,600	6,698,700	2,100,800
FUNDING SOURCES:					
Port Development Fees	2,868,600	2,920,000	2,920,000	2,980,000	3,040,000
State Marine Passenger Fees	4,100,000	4,611,900	4,460,000	4,550,000	4,640,000
Total Funding Sources	6,968,600	7,531,900	7,380,000	7,530,000	7,680,000
FUND BALANCE:					
Beginning Available Fund Balance	658,700	3,117,900	3,117,900	3,398,300	4,229,600
Increase (decrease) in Fund Balance	2,459,200	677,100	280,400	831,300	5,579,200
 End of Period Fund Balance	 \$ 3,117,900	 3,795,000	 3,398,300	 4,229,600	 9,808,800

LIBRARY MINOR CONTRIBUTIONS FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	25,000	25,000	25,000	25,000
Total Expenditures	-	25,000	25,000	25,000	25,000
FUNDING SOURCES:					
Donations and Contributions	24,558	3,000	4,000	3,500	3,500
Total Funding Sources	\$ 24,558	3,000	4,000	3,500	3,500
FUND BALANCE:					
Beginning Fund Balance	152,400	176,900	176,900	155,900	134,400
Increase (decrease) in Fund Balance	24,500	(22,000)	(21,000)	(21,500)	(21,500)
 End of Period Fund Balance	 176,900	 154,900	 155,900	 134,400	 112,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

MARINE PASSENGER FEE FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	1,569,800	1,920,500	1,920,500	1,944,400	1,944,400
Roaded Service Area	1,161,500	1,245,700	1,245,700	1,264,200	1,264,200
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Visitor Services - Juneau					
Convention and Visitors Bureau	280,000	310,000	310,000	-	-
Dock	287,600	317,600	317,600	287,600	287,600
Bartlett Regional Hospital	61,500	86,000	86,000	131,600	131,600
Capital Projects	1,264,100	800,200	800,200	1,302,200	-
Total Expenditures	4,700,000	4,755,500	4,755,500	5,005,500	3,703,300
FUNDING SOURCES:					
Marine Passenger Fee	4,846,500	4,867,000	4,867,000	4,965,000	5,060,000
Total Funding Sources	4,846,500	4,867,000	4,867,000	4,965,000	5,060,000
FUND BALANCE:					
Beginning of Period	125,300	271,800	271,800	383,300	342,800
Increase/(decrease) in Fund Balance	146,500	111,500	111,500	(40,500)	1,356,700
End of Period Fund Balance	\$ 271,800	383,300	383,300	342,800	1,699,500

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

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 2,600	-	-	-	-
Commodities and Services	70,000	249,000	249,000	-	-
Total Expenditures	72,600	249,000	249,000	-	-
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	77,000	77,000	-	-
Total Funding Sources	-	77,000	77,000	-	-
FUND BALANCE:					
Beginning of Period	737,700	665,100	665,100	493,100	493,100
Increase/(decrease) in Fund Balance	(72,600)	(172,000)	(172,000)	-	-
End of Period Fund Balance	\$ 665,100	493,100	493,100	493,100	493,100

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

COMMUNITY DEVELOPMENT BLOCK GRANT

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Commodities and Services	\$ -	111,600	111,600	-	-
Total Expenditures	-	111,600	111,600	-	-
FUNDING SOURCES:					
Loan repayments	-	-	-	-	-
State grant	-	-	-	-	-
Total Funding Sources	-	-	-	-	-
FUND BALANCE:					
Beginning of Period	111,600	111,600	111,600	-	-
Increase/(decrease) in Fund Balance	-	(111,600)	(111,600)	-	-
End of Period Fund Balance	\$ 111,600	-	-	-	-

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

NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 63,159,300	66,882,500	68,154,800	70,474,800	70,671,700
Commodities & Services	37,426,200	40,324,300	39,996,600	38,949,800	38,982,400
Capital Outlay	4,930,400	7,823,300	6,862,000	6,202,500	6,157,500
Debt Service	3,294,900	3,184,100	3,051,800	3,123,200	3,340,700
Support to General Fund	130,000	340,000	130,000	-	-
Support to Capital Projects	1,570,000	7,620,000	8,920,000	8,323,000	13,500,000
Total Expenses	110,510,800	126,174,200	127,115,200	127,073,300	132,652,300
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	113,285,600	111,861,300	113,582,500	115,803,200	116,703,100
Licenses, Permits & Fees	855,100	914,000	826,000	841,000	841,000
Sales	51,300	35,000	59,000	35,000	35,000
Rentals & Leases	3,407,200	3,132,700	3,123,000	3,128,100	3,128,100
Federal Revenues	88,000	102,200	116,400	131,400	131,400
State Shared Revenues	471,100	440,000	440,600	433,000	440,000
State Grants	-	685,000	685,000	685,000	685,000
Fines & Penalties	22,000	12,800	22,800	22,800	22,800
Interest	526,200	362,600	448,200	594,300	594,300
Support from :					
Liquor Tax	945,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	178,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	349,100	403,600	403,600	419,200	419,200
Capital Projects	-	-	-	-	-
Total Funding Sources	120,189,600	119,423,200	121,181,100	123,567,000	124,473,900
ENTERPRISE FUNDS COMBINED					
FUND BALANCES					
Fund Balance Reserve	2,430,200	2,430,200	2,430,200	2,430,200	2,430,200
Beginning Available Fund Balance	71,134,600	80,813,400	80,813,400	74,879,300	71,373,000
Increase (decrease) in Fund Balance	9,678,800	(6,751,000)	(5,934,100)	(3,506,300)	(8,178,400)
End of Period Fund Balance	\$ 80,813,400	74,062,400	77,309,500	73,803,200	65,624,800
STAFFING	546.41	548.58	545.27	546.40	546.40

NOTES

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AIRPORT

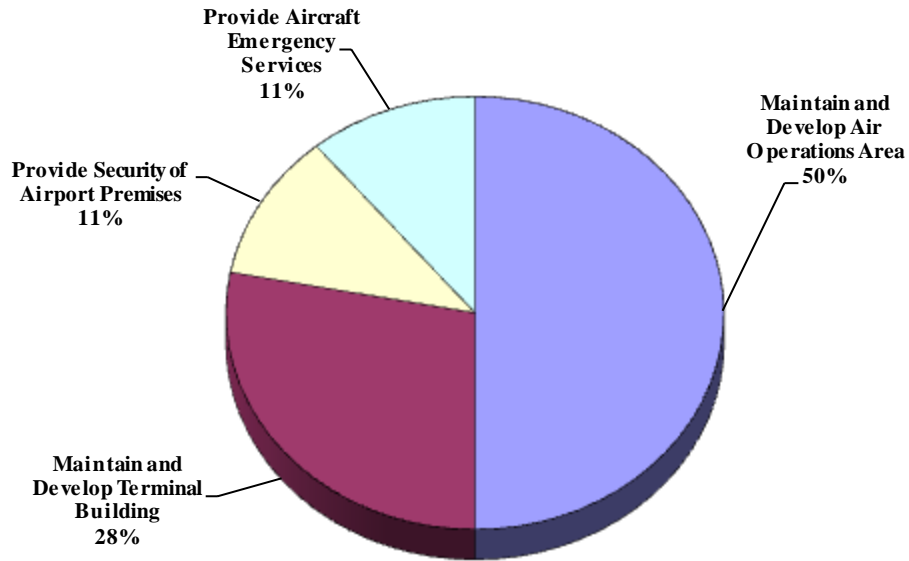
MISSION STATEMENT

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

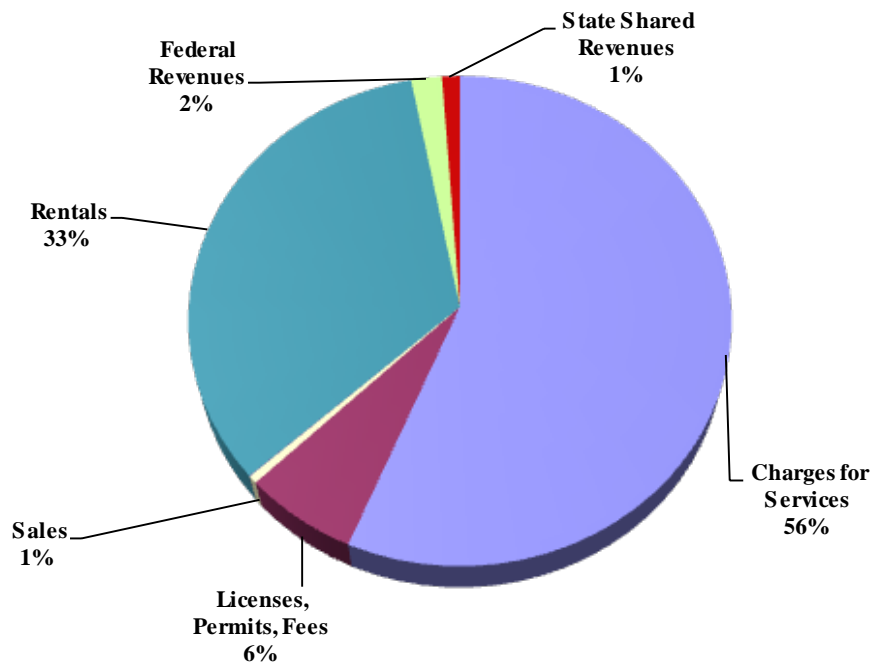
FY17 ADOPTED BUDGET

\$ 6,822,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 2,438,200	2,639,700	2,502,300	2,754,000	2,789,500
Commodities & Services	3,400,600	3,586,000	3,701,900	4,068,100	4,074,800
Capital Outlay	140,600	-	-	-	-
Total Expenses	5,979,400	6,225,700	6,204,200	6,822,100	6,864,300
FUNDING SOURCES:					
Charges for Services	3,432,000	3,411,500	3,492,500	3,831,700	3,716,300
Licenses, Permits, Fees	440,600	414,000	441,000	441,000	441,000
Sales	51,300	35,000	59,000	35,000	35,000
Fines and Forfeitures	900	2,800	2,800	2,800	2,800
Rentals	2,192,000	2,332,700	2,273,000	2,278,100	2,278,100
Federal Revenues	88,000	102,200	116,400	131,400	131,400
State Shared Revenues	76,100	90,000	76,000	76,000	76,000
Investment and Interest Income	12,400	20,300	19,300	26,100	26,100
Total Funding Sources	6,293,300	6,408,500	6,480,000	6,822,100	6,706,700
FUND BALANCE:					
Beginning Available Fund Balance	3,238,400	3,552,300	3,552,300	3,828,100	3,828,100
Increase (decrease) in Fund Balance	313,900	182,800	275,800	-	(157,600)
End of Period Fund Balance	\$ 3,552,300	3,735,100	3,828,100	3,828,100	3,670,500
STAFFING	35.08	33.84	33.84	34.07	34.07

BUDGET HIGHLIGHT

The Airport Department's FY17 Adopted Budget is an increase of \$596,400 (9.6%) over the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$42,200 (0.6%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

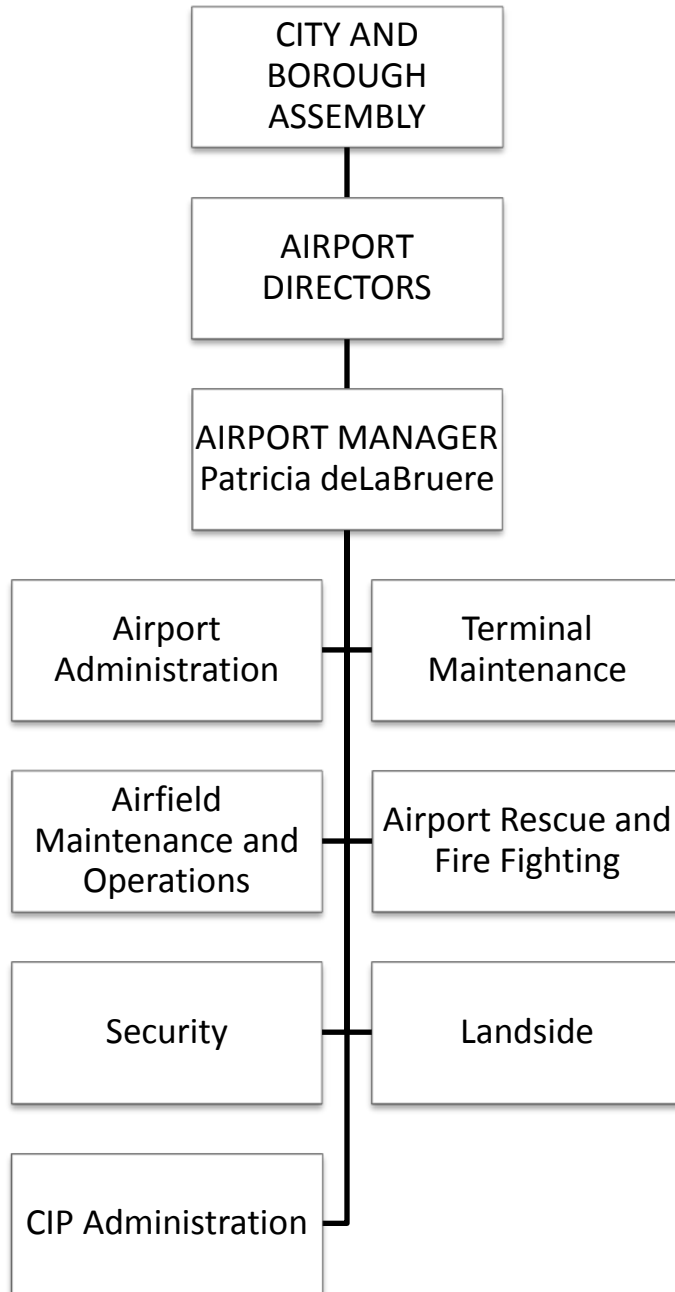
- Personnel Services increased \$149,800 (6.9%) due to additional positions and changes in the amount of salaries charged to construction projects. Commodities and Services increased \$488,800 (13.63%) due to increases in contractual and other expenses for Airport Aircraft Rescue and Fire Fighting of \$370,500. In addition, management and consultant fees for the Airfield Maintenance Shop increased \$46,500.

FY18 Approved Budget

There are no significant budgetary changes.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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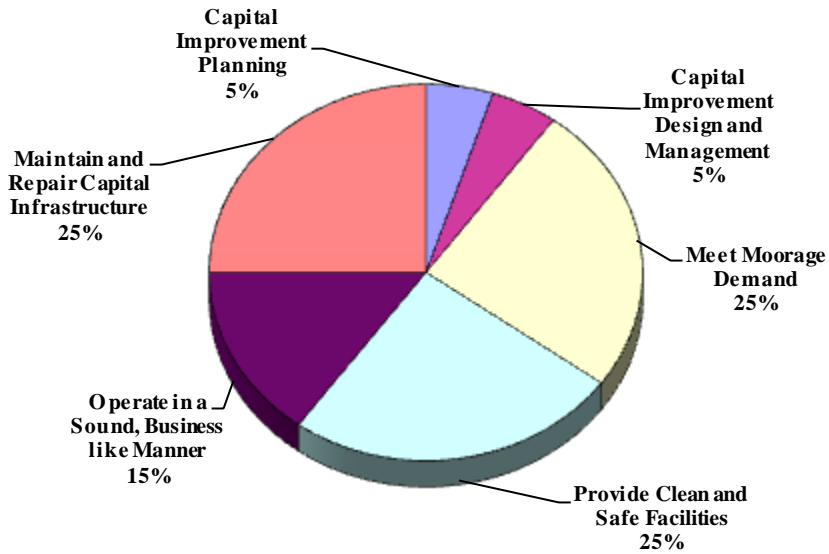
DOCKS

DOCKS MISSION STATEMENT

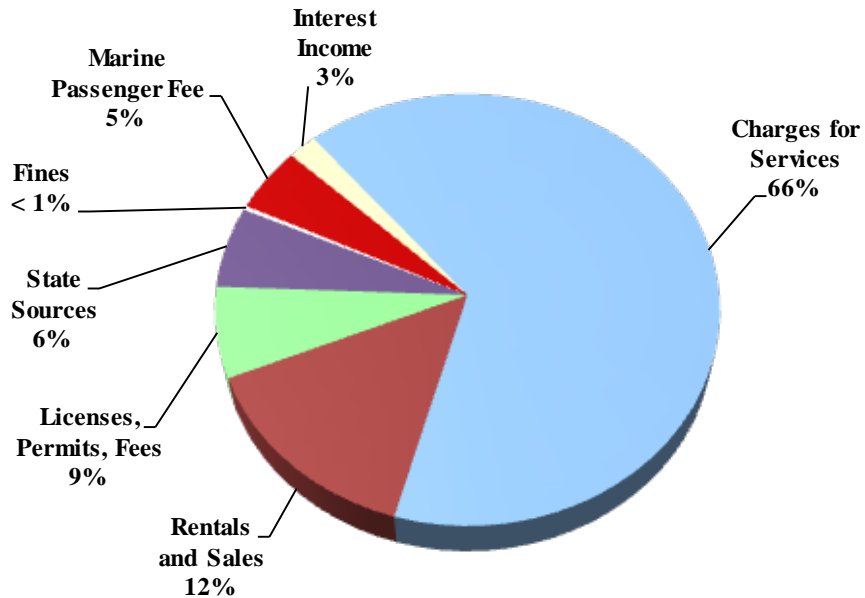
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY17 ADOPTED BUDGET FOR DOCKS \$ 1,492,000

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 678,500	768,500	762,600	778,500	787,800
Commodities and Services	535,700	658,300	642,700	703,500	708,000
Capital Outlay	24,400	10,000	10,000	10,000	10,000
Support to Capital Projects	-	1,500,000	1,500,000	-	-
Total Expenses	1,238,600	2,936,800	2,915,300	1,492,000	1,505,800
FUNDING SOURCES:					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,074,800	1,060,000	1,019,000	1,075,000	1,075,000
Licenses, Permits and Fees	414,500	500,000	385,000	400,000	400,000
Rentals	400	-	-	-	-
Interest	40,500	22,900	55,900	75,900	75,900
Support from Marine Passenger Fee	287,600	317,600	317,600	287,600	287,600
Total Funding Sources	1,828,800	1,911,500	1,788,500	1,849,500	1,849,500
FUND BALANCE:					
Beginning Available Fund Balance	3,548,300	4,138,500	4,138,500	3,011,700	3,369,200
Increase (decrease) in Fund Balance	590,200	(1,025,300)	(1,126,800)	357,500	343,700
End of Period Fund Balance	\$ 4,138,500	3,113,200	3,011,700	3,369,200	3,712,900
STAFFING	10.76	10.76	10.76	10.76	10.76

BUDGET HIGHLIGHT

The Docks Department's FY17 Adopted Budget is a decrease of \$1,444,800 (49.2%) over the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$13,800 (0.9%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

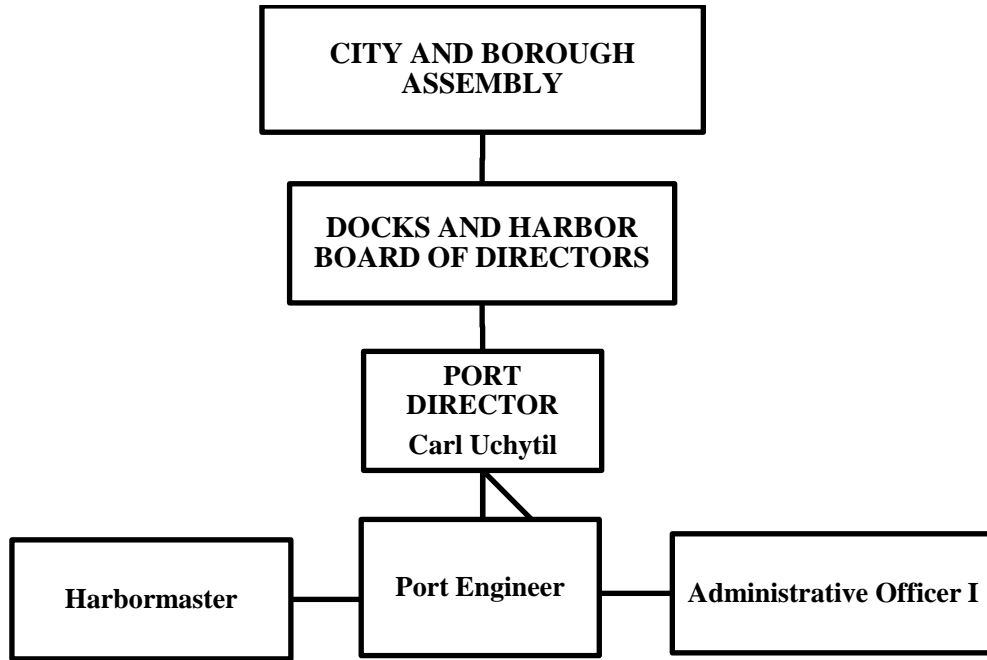
- Commodities and Services increased \$45,200 (6.9%) due to an increase in the share of full cost allocation of \$53,300, combined with decreases in electricity of \$10,000.
- Transfers to support capital projects decreased \$1,500,000 (100%) reflects a onetime transfer in FY16 from Docks fund balance to fund capital projects.

FY18 Approved Budget

There are no significant budgetary changes.

DOCKS

FUNCTIONAL ORGANIZATION CHART



Operations

CIP's

Cruise Ship Management

NOTES

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HARBORS

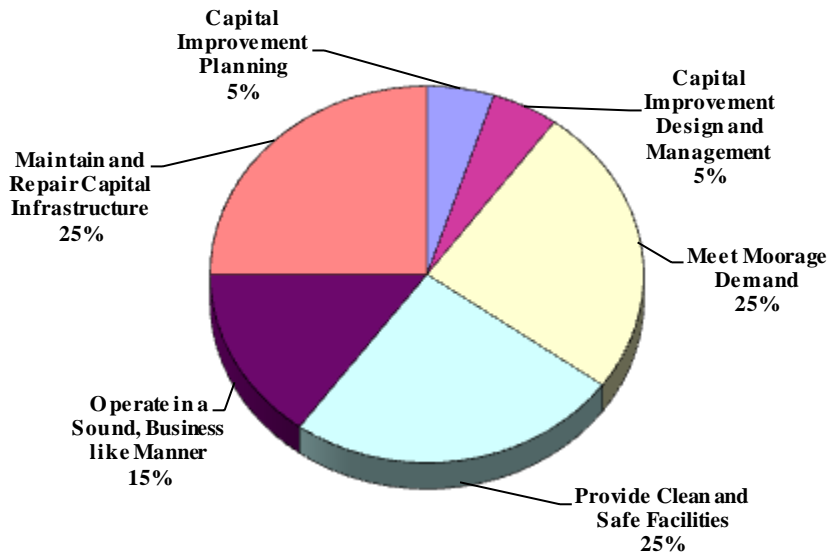
HARBORS MISSION STATEMENT

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

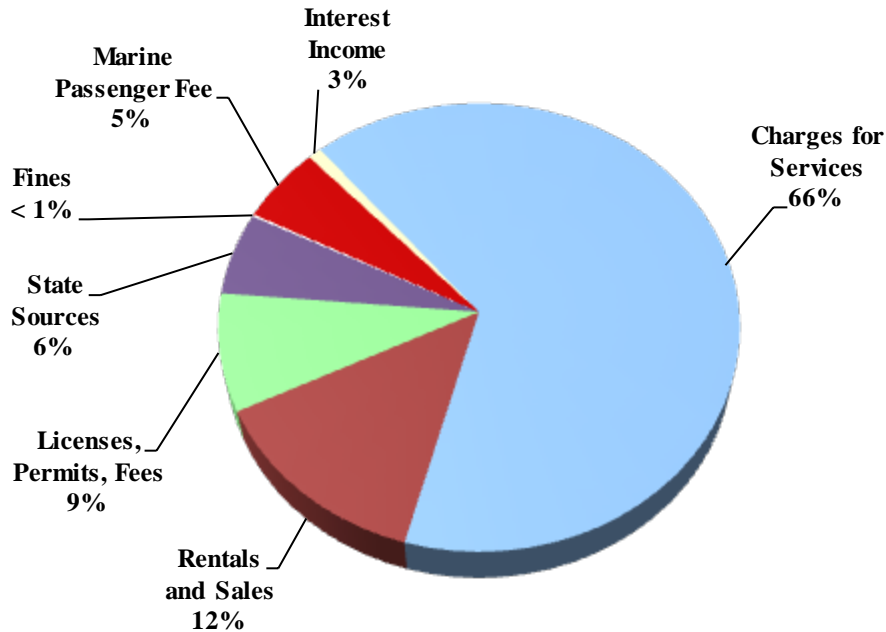
FY17 ADOPTED FOR HARBORS

\$ 6,018,700

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 1,635,300	1,687,300	1,722,300	1,736,200	1,760,200
Commodities and Services	1,167,500	1,154,100	1,150,100	1,221,100	1,221,200
Capital Outlay	23,100	10,000	-	10,000	10,000
Debt Service	809,900	747,200	637,500	718,400	715,700
Support to Capital Projects	800,000	-	1,300,000	2,333,000	-
Total Expenses	4,435,800	3,598,600	4,809,900	6,018,700	3,707,100
FUNDING SOURCES:					
Charges for Services	2,806,600	2,800,000	2,660,000	2,780,000	2,860,000
Rentals	1,214,800	800,000	850,000	850,000	850,000
State Shared Revenue	395,000	350,000	364,600	357,000	364,000
Fines and Forfeitures	21,100	10,000	20,000	20,000	20,000
Interest Income	28,800	30,400	30,100	40,900	40,900
Total Funding Sources	4,466,300	3,990,400	3,924,700	4,047,900	4,134,900
FUND BALANCE:					
Fund Balance Reserve	743,200	743,200	743,200	743,200	743,200
Beginning Available Fund Balance	3,314,100	3,344,600	3,344,600	2,459,400	488,600
Increase (decrease) in Fund Balance	30,500	391,800	(885,200)	(1,970,800)	427,800
End of Period Fund Balance	\$ 4,087,800	4,479,600	3,202,600	1,231,800	1,659,600
STAFFING	17.67	17.67	17.67	17.67	17.67

BUDGET HIGHLIGHT

The Harbors Department's FY17 Adopted Budget is an increase of \$2,420,100 (67.3%) over the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$2,311,600 (38.40%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

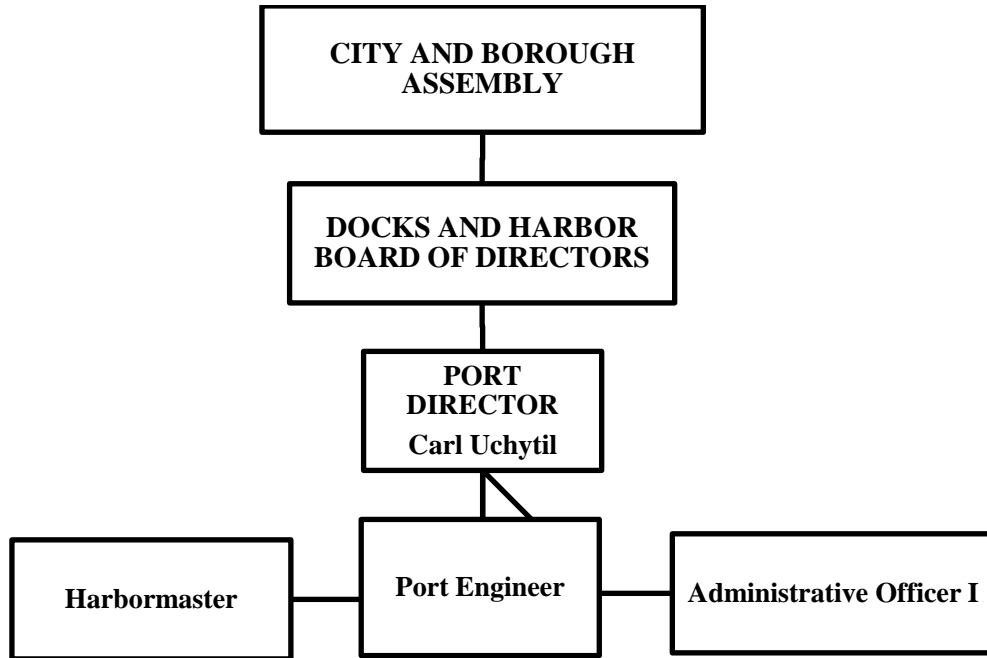
- Personnel services increased \$48,900 (2.9%) due to scheduled employee pay increases.
- Commodities and services increased \$67,000 (5.8%) due to an increase in the share of full cost allocation of \$53,400 and an increase in Refuse Disposal of \$60,000, combined with decreases in electricity of \$25,000 and Water service of \$20,000.
- Transfers to support capital projects increased \$2,333,000 (100%) reflects a onetime transfer in FY17 from Harbors fund balance to fund capital projects.

FY18 Approved Budget

- Transfers to support capital projects decreased \$2,333,000 (100%) reflects the onetime transfer in FY17 from Harbors fund balance to fund capital projects.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

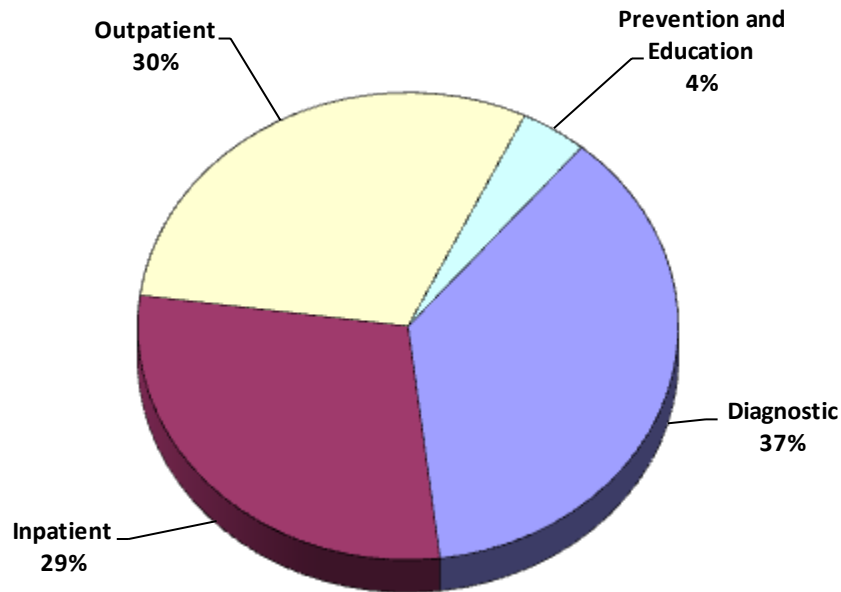
MISSION STATEMENT

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

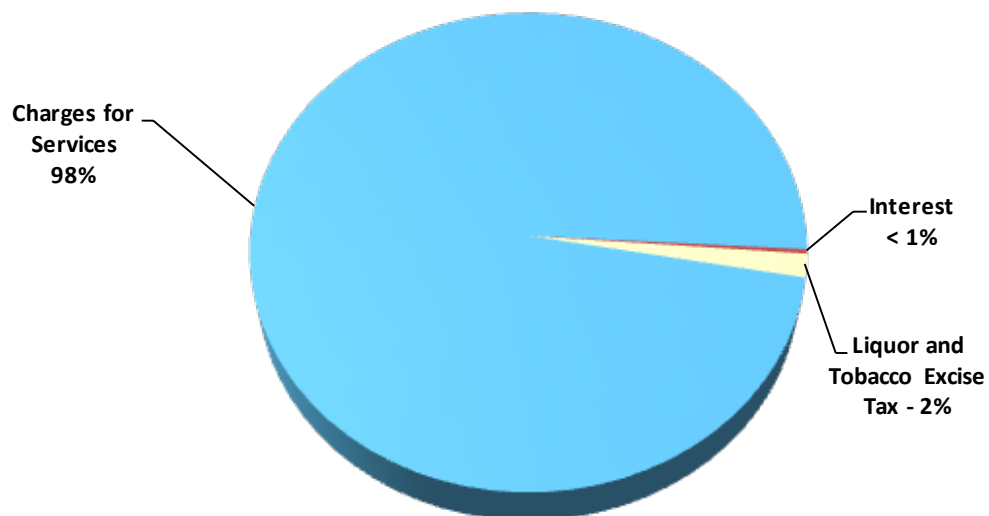
FY17 ADOPTED BUDGET

\$ 95,032,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 53,772,200	55,522,000	58,758,600	59,130,500	59,130,500
Commodities and Services	24,763,300	25,326,400	24,812,600	24,294,400	24,294,400
Capital Outlay	4,724,900	7,212,800	5,983,000	5,400,000	5,400,000
Debt Service	1,656,200	1,656,700	1,657,400	1,657,200	1,657,200
Support to General Fund	130,000	340,000	130,000	-	-
Support to Capital Projects	-	-	-	4,550,000	13,500,000
Total Expenses	85,046,600	90,057,900	91,341,600	95,032,100	103,982,100
FUNDING SOURCES:					
Charges for Services	90,281,200	87,954,800	89,489,700	90,546,200	90,546,200
State Grants	-	685,000	685,000	685,000	685,000
Interest Income	338,900	180,300	205,800	272,300	272,300
Support from:					
Liquor Tax	945,000	945,000	945,000	945,000	945,000
Tobacco Excise Tax	178,000	518,000	518,000	518,000	518,000
Marine Passenger Fee	61,500	86,000	86,000	131,600	131,600
Total Funding Sources	91,804,600	90,369,100	91,929,500	93,098,100	93,098,100
FUND BALANCE:					
Fund Balance Reserve	1,687,000	1,687,000	1,687,000	1,687,000	1,687,000
Beginning Available Fund Balance	47,734,600	54,492,600	54,492,600	55,080,500	53,146,500
Increase (decrease) in Fund Balance	6,758,000	311,200	587,900	(1,934,000)	(10,884,000)
 End of Period Fund Balance	 \$ 56,179,600	 56,490,800	 56,767,500	 54,833,500	 43,949,500
 STAFFING	 432.90	 434.31	 431.00	 431.00	 431.00

BUDGET HIGHLIGHT

The Bartlett Regional Hospital (BRH) FY17 Adopted Budget is an increase of \$4,974,200 (5.5%) over the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$8,950,000 (9.4%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

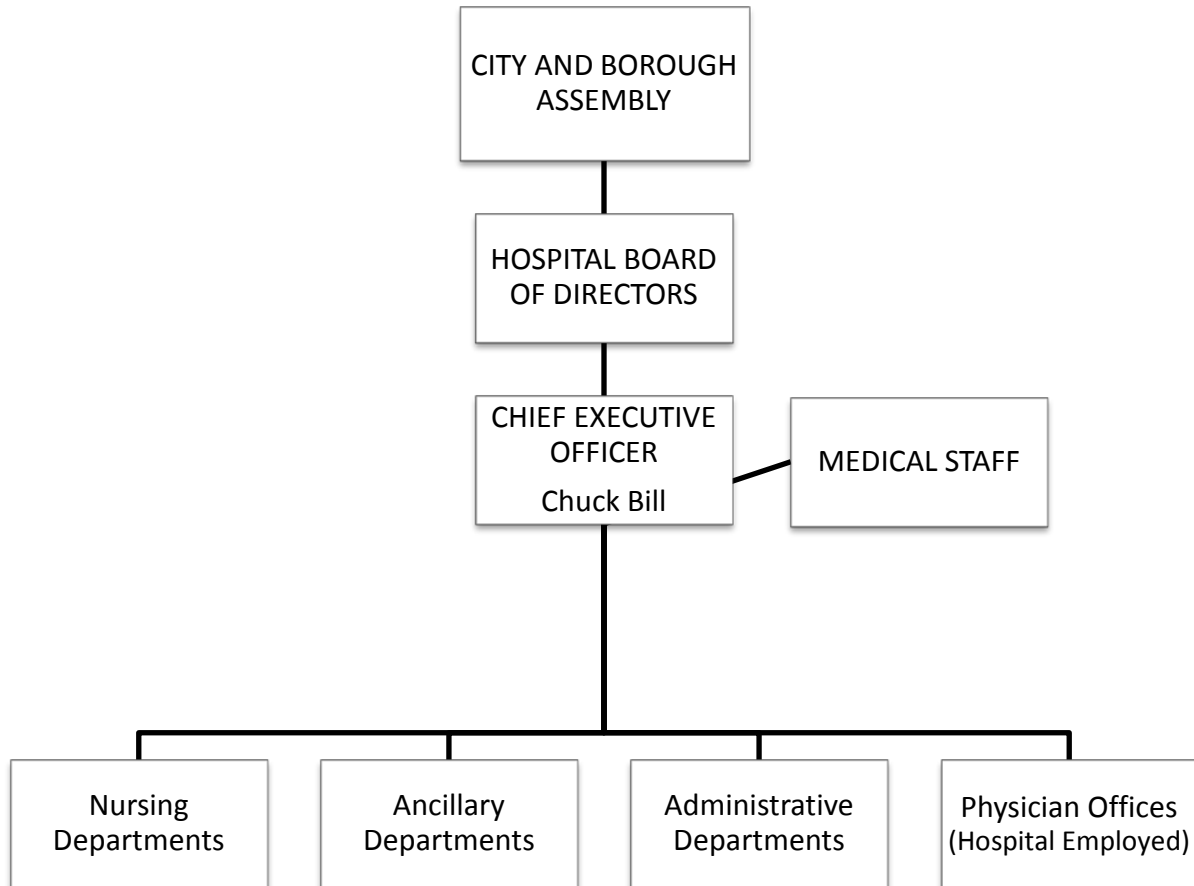
- Support to Capital Projects increased \$4,550,000 (100%) due to a onetime transfer from fund balance to fund capital projects.

FY18 Approved Budget

- Support to Capital Projects increased \$8,950,000 (196%) due to a large onetime transfer from fund balance to fund capital projects in FY18.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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WASTE MANAGEMENT

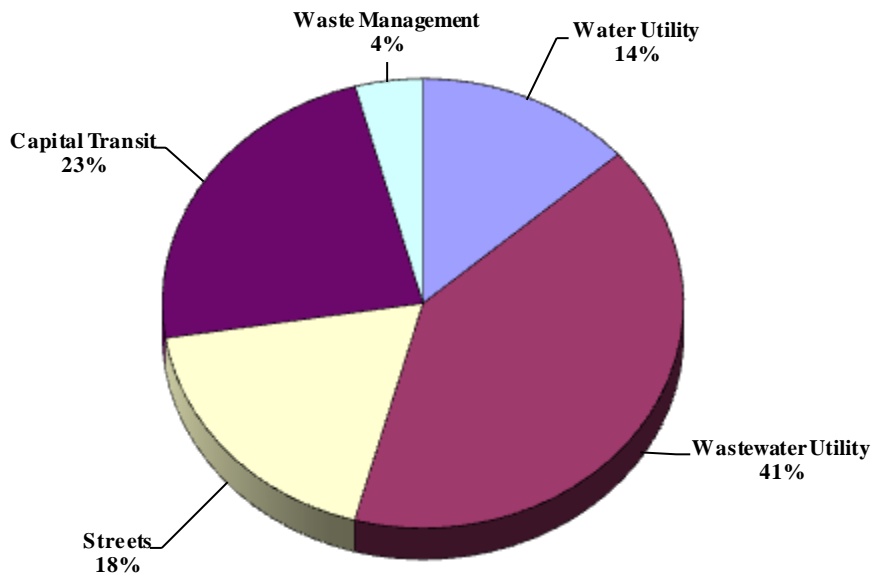
MISSION STATEMENT

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.

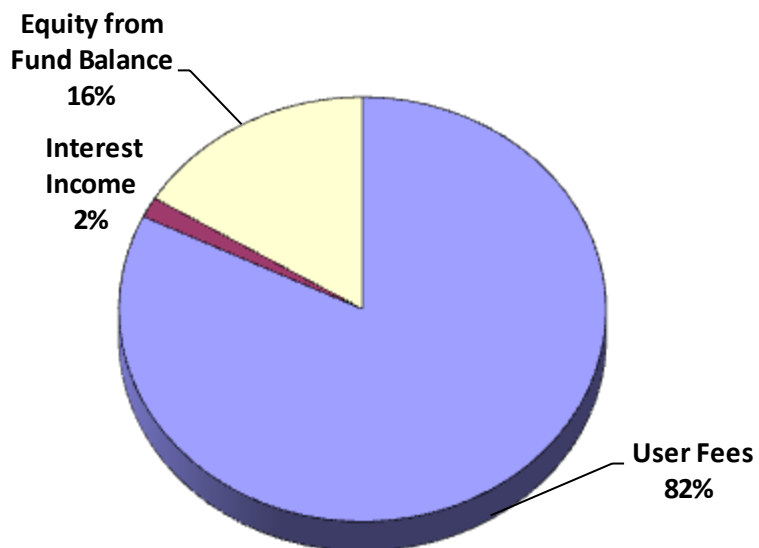
FY17 ADOPTED BUDGET

\$ 1,330,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTE MANAGEMENT



See Glossary for definitions of terms

WASTE MANAGEMENT

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 180,100	175,200	186,100	254,600	258,700
Commodities and Services	931,800	1,003,600	761,000	995,400	978,900
Capital Outlay	39,500	80,500	-	80,000	105,000
Support to Capital Projects	450,000	850,000	850,000	-	-
Total Expenses	1,601,400	2,109,300	1,797,100	1,330,000	1,342,600
FUNDING SOURCES:					
Charges for Services	1,196,400	1,098,800	1,082,000	1,093,000	1,093,000
Interest Income	10,900	19,700	15,700	20,800	20,800
Total Funding Sources	1,207,300	1,118,500	1,097,700	1,113,800	1,113,800
FUND BALANCE:					
Beginning Available Fund Balance	2,113,800	1,719,700	1,719,700	1,020,300	804,100
Increase (decrease) in Fund Balance	(394,100)	(990,800)	(699,400)	(216,200)	(228,800)
End of Period Fund Balance	\$ 1,719,700	728,900	1,020,300	804,100	575,300
STAFFING	1.00	1.00	1.00	1.85	1.85

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

BUDGET HIGHLIGHT

The Waste Management FY17 Adopted Budget is a decrease of \$779,300 (36.9%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$12,600 (0.9%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

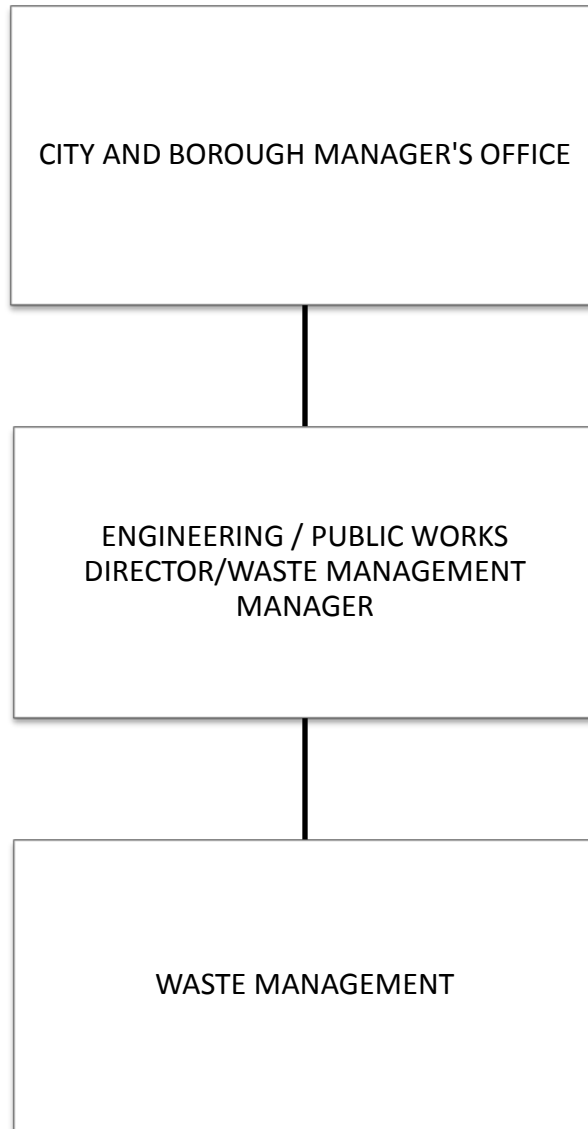
- Personnel services increased \$79,400 (45.3%) due to the addition of .85 FTEs. Due to a restructuring of the PW department as a whole, Waste Management added .1FTE of an Engineering/Architect V position, .25FTE of Engineering/Architect III position, .25FTE of Equipment Operator I position, and .25FTE of Administrative assistant III position. None of these were charged to Waste Management in the previous year.
- Transfers to Roads and sidewalk projects decreased \$850,000 (100%) reflects a onetime transfer in FY16 from Waste Management fund balance to fund the City Sand and Salt Storage Shelter.

FY18 Approved Budget

- Capital Outlays increased \$25,000 (31.3%) due to the proposal to purchase a burn pot to incinerate sharps, flares, and pharmaceutical products.

WASTE MANAGEMENT

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration
Household Hazardous Waste
Recycling
Junk Vehicles

NOTES

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WASTEWATER

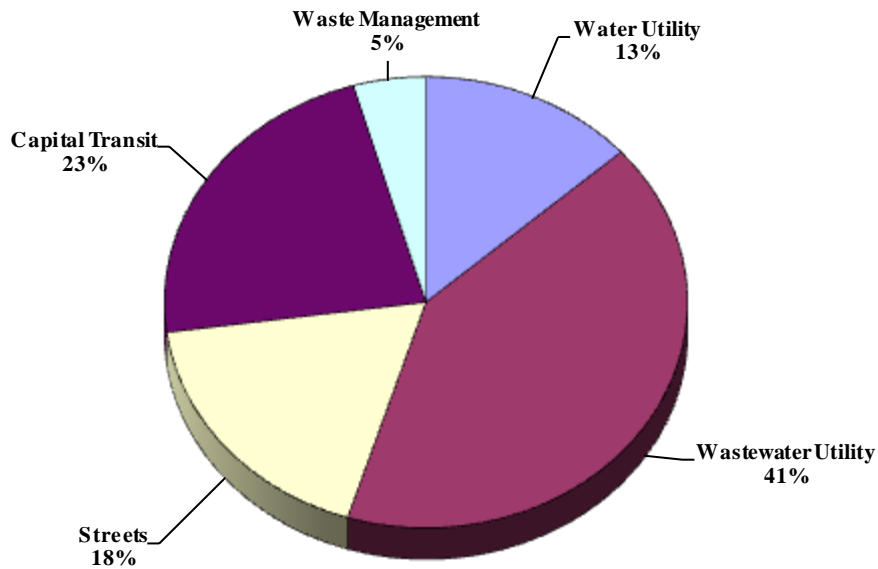
MISSION STATEMENT

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.

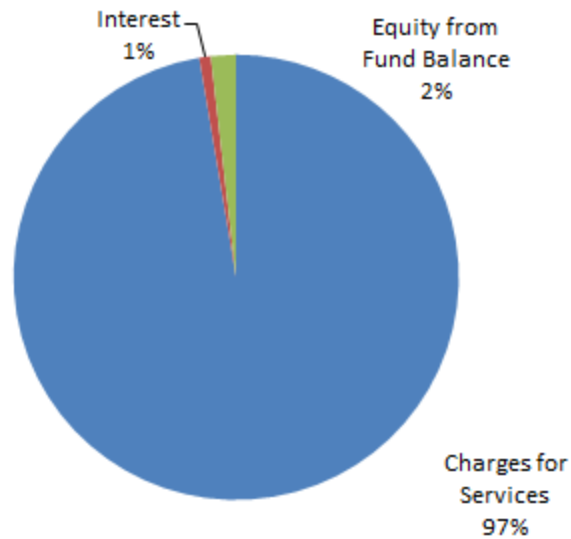
FY17 ADOPTED BUDGET

\$ 11,821,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 3,071,800	4,279,200	2,906,900	4,253,000	4,325,300
Commodities and Services	5,342,500	6,961,700	7,478,100	6,219,700	6,247,500
Capital Outlay	(22,100)	425,000	369,000	225,000	125,000
Debt Service	645,400	582,800	580,600	573,300	513,100
Support to Capital Projects	-	3,940,000	3,940,000	550,000	-
Total Expenses	9,037,600	16,188,700	15,274,600	11,821,000	11,210,900
FUNDING SOURCES:					
Charges for Services	10,028,700	10,723,300	11,182,000	11,507,200	12,107,500
Interest	59,700	58,100	76,000	98,700	98,700
Support from Capital Projects	-	-	-	-	-
Total Funding Sources	10,088,400	10,781,400	11,258,000	11,605,900	12,206,200
FUND BALANCE:					
Beginning Available Fund Balance	7,758,400	8,809,200	8,809,200	4,792,600	4,577,500
Increase (decrease) in Fund Balance	1,050,800	(5,407,300)	(4,016,600)	(215,100)	995,300
End of Period Fund Balance	\$ 8,809,200	3,401,900	4,792,600	4,577,500	5,572,800
STAFFING	34.34	35.34	35.34	36.90	36.90

WASTEWATER

BUDGET HIGHLIGHT

The Wastewater FY17 Adopted Budget is a decrease of \$4,367,700 (27.0%) over the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$610,100 (5.2%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

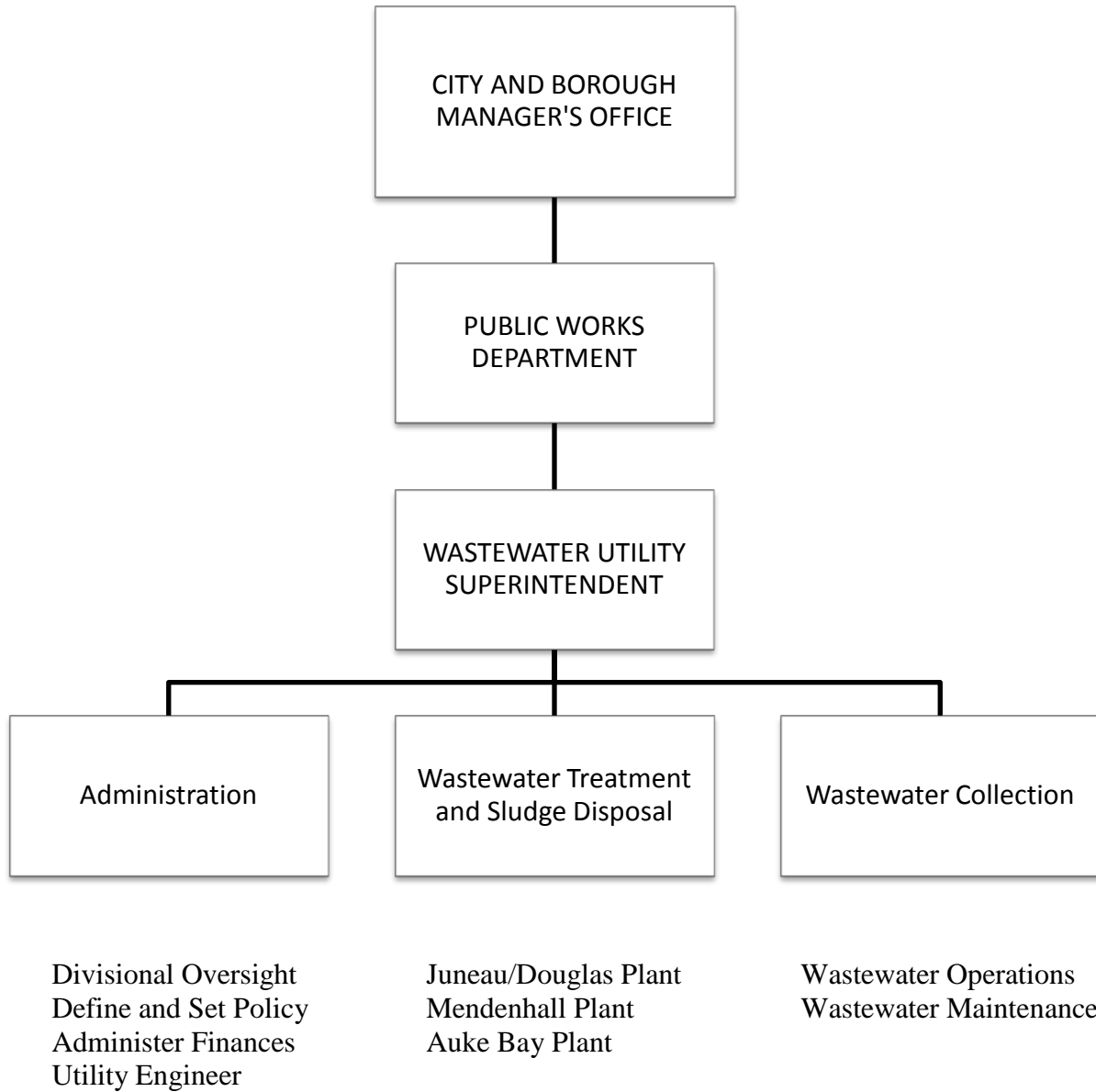
- Commodities and Services decreased by \$742,000 (10.7%) due to a decrease in chemicals of \$175,000 due to less polymer and laboratory supplies needed as the services are now contracted out; a decrease in materials and commodities of \$75,000 due to more stringent approach to asset management; and a decrease in inventory of \$100,000 due to a more stringent approach as to use.
- Capital Outlay decreased by \$200,000 (47.1%) due to extended estimated life of assets resulting in fewer replacements.
- Support to Capital Projects decreased \$3,390,000 (86.0%). In FY16 Waste Water made a \$3,940,000 transfer from Fund Balance to CIP projects. In FY17 a \$550,000 transfer is budgeted.

FY18 Approved Budget

- Personnel Services increased by \$72,300 (1.7%) reflecting salary and step increases between FY17 and FY18
- Capital Outlay decreased by \$100,000 (44.4%) due to extended estimated life of assets resulting in fewer replacements.
- Support to Capital Projects decreased \$550,000 (100%). In FY17, Wastewater made a \$550,000 transfer from Fund Balance to CIP projects. There are no transfers planned in FY18.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



WATER

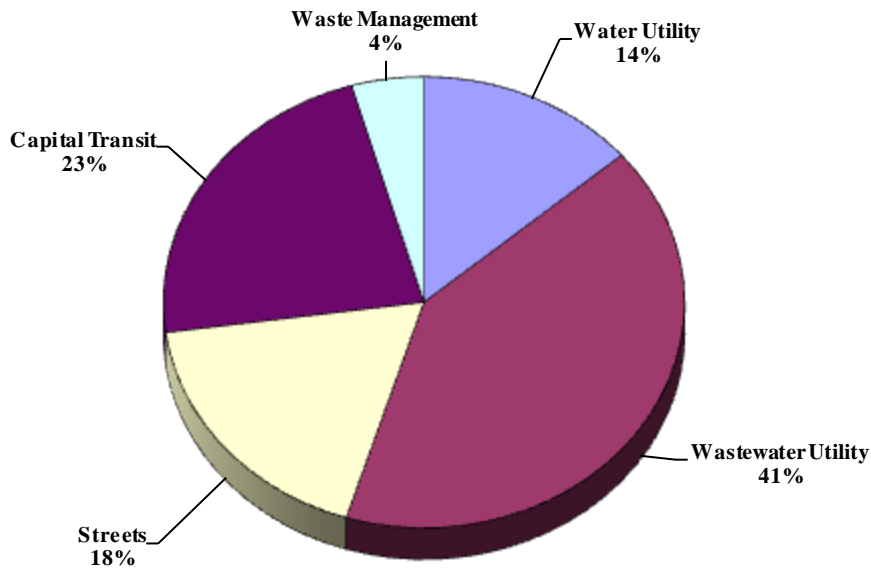
MISSION STATEMENT

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

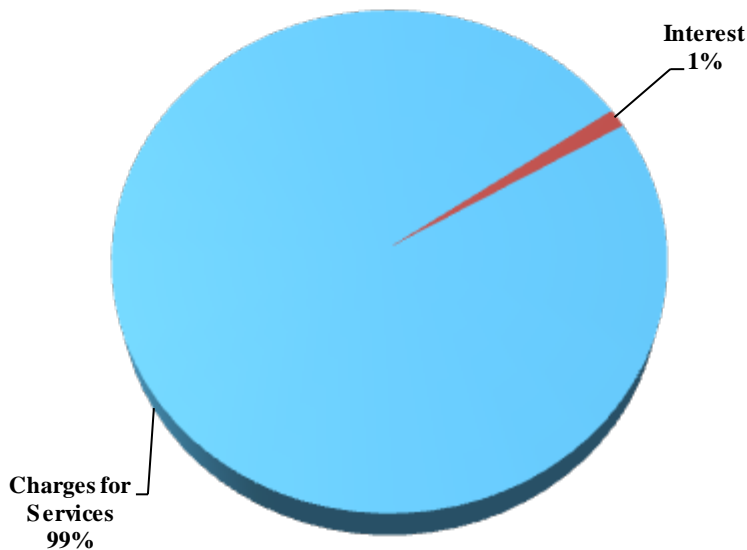
FY17 ADOPTED BUDGET

\$ 4,557,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 1,383,200	1,810,600	1,316,000	1,568,000	1,619,700
Commodities and Services	1,284,800	1,634,200	1,450,200	1,447,600	1,457,600
Capital Outlay	-	85,000	500,000	477,500	507,500
Debt Service	183,400	197,400	176,300	174,300	454,700
Support to Capital Projects	320,000	1,330,000	1,330,000	890,000	-
Total Expenses	3,171,400	5,057,200	4,772,500	4,557,400	4,039,500
FUNDING SOURCES:					
Charges for Services	4,465,900	4,812,900	4,657,300	4,970,100	5,305,100
Interest	35,000	30,900	45,400	59,600	59,600
Total Funding Sources	4,500,900	4,843,800	4,702,700	5,029,700	5,364,700
FUND BALANCE:					
Beginning Available Fund Balance	3,427,000	4,756,500	4,756,500	4,686,700	5,159,000
Increase (decrease) in Fund Balance	1,329,500	(213,400)	(69,800)	472,300	1,325,200
End of Period Fund Balance	\$ 4,756,500	4,543,100	4,686,700	5,159,000	6,484,200
STAFFING	14.66	14.66	14.66	14.15	14.15

BUDGET HIGHLIGHT

The Water Department's FY17 Adopted Budget is a decrease of \$499,800 (9.9%) over the FY16 Amended Budget. The FY18 Approved Budget is a decrease of \$517,900 (11.4%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

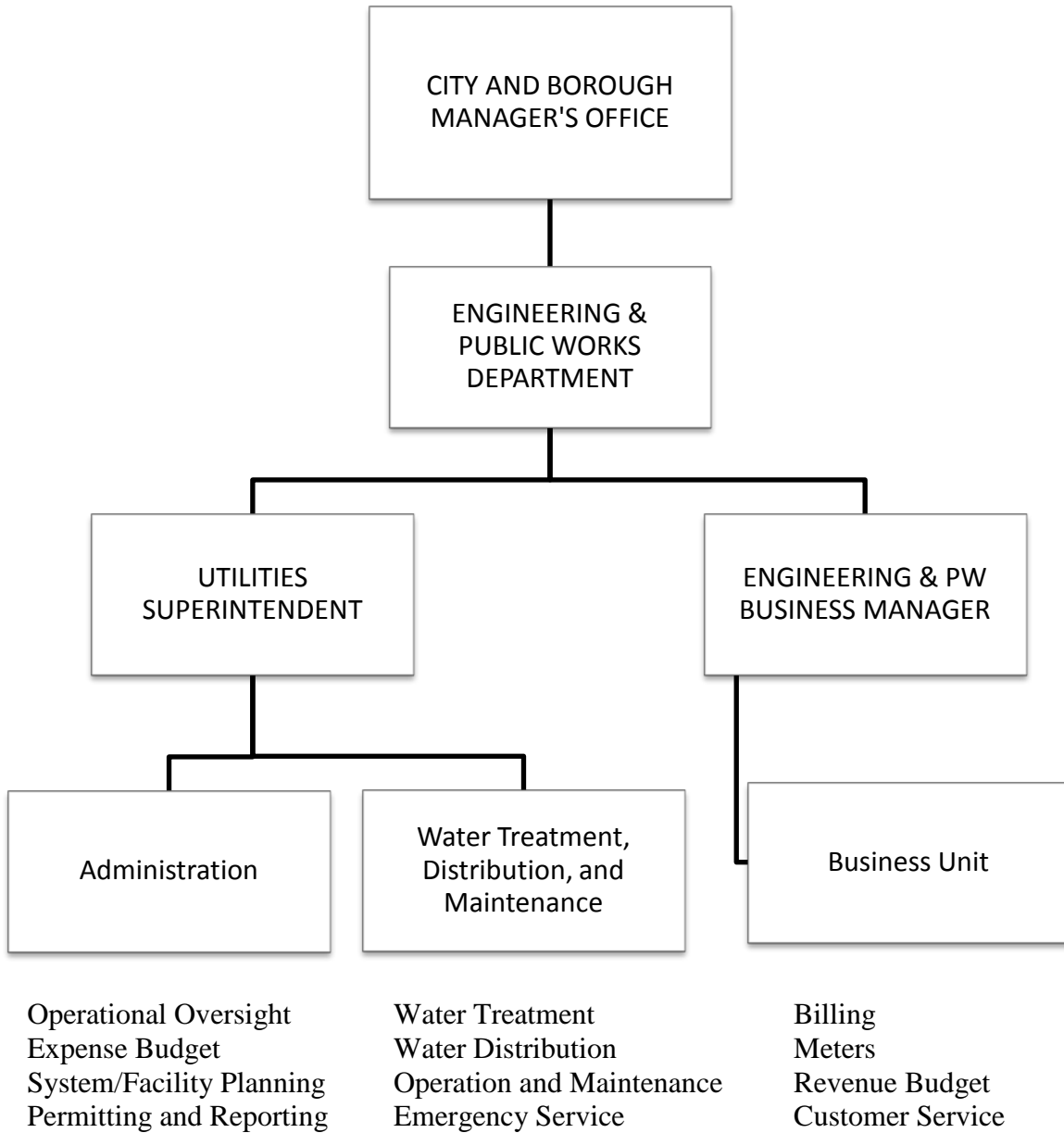
- Personnel Services decreased \$242,600 (13.4%) due to a reallocation of management and UBU personnel to both the Water and Wastewater utilities. Capital Outlays increased by \$392,500 (461.8%) due to funding needed upgrades of existing components necessary to operate the Utility, such as SCADA equipment.
- Commodities and Services decreased \$186,600 (11.4%) due to a decrease in fleet reserve contributions, a decrease in materials and commodities and a decrease in minor equipment purchases.
- Support to Capital Projects decreased \$440,000 (33.1%) due to a difference in transfers from Fund Balance to CIP projects made between FY16 and FY17. Transfers of \$890,000 were budgeted in FY17.

FY18 Approved Budget

- Debt Service increased by \$280,400 (160.9%) due to the Salmon Creek Disinfection DEC loan going in to repayment.
- Support to Capital Projects decreased by \$890,000 (100%) due to there being no transfers from Fund Balance to CIP projects proposed in FY18.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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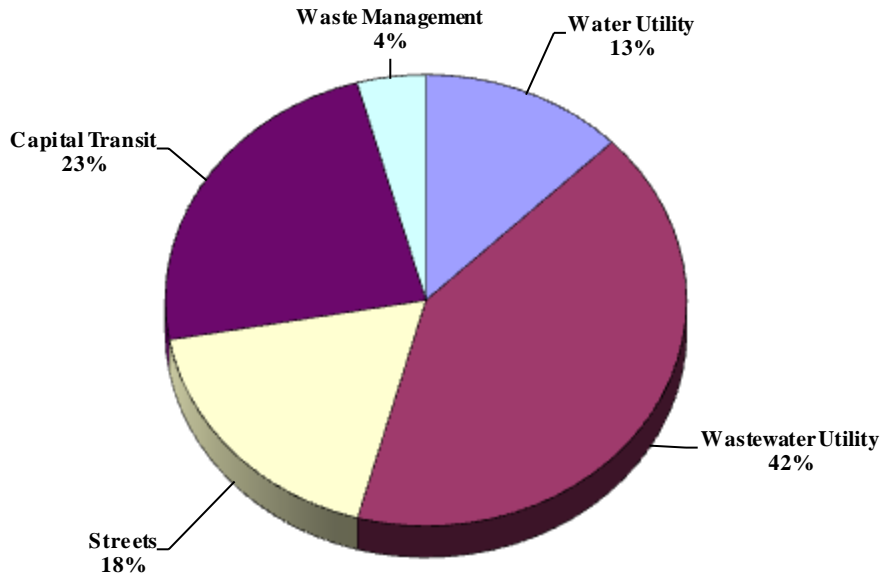
PUBLIC WORKS FLEET MAINTENANCE

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.

FY17 ADOPTED BUDGET **\$ 2,214,700**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



PUBLIC WORKS FLEET MAINTENANCE

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Personnel Services	\$ 647,500	686,900	647,800	699,400	706,500
Commodities and Services	1,374,500	1,702,600	1,233,500	1,515,300	1,517,700
Total Expenses	2,022,000	2,389,500	1,881,300	2,214,700	2,224,200
FUNDING SOURCES:					
Intragovernmental User Fees	1,902,400	2,364,300	1,905,400	2,217,600	2,224,900
Total Funding Sources	2,022,000	2,389,500	1,881,300	2,214,700	2,224,200
FUND BALANCE:					
Beginning Available Fund Balance	339,000	219,400	219,400	243,500	246,400
Increase (decrease) in Fund Balance	(119,600)	(25,200)	24,100	2,900	700
End of Period Fund Balance	\$ 219,400	194,200	243,500	246,400	247,100
STAFFING	6.20	6.20	6.20	6.25	6.25

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

BUDGET HIGHLIGHT

The Public Works Fleet Maintenance Department's FY17 Adopted Budget is a decrease of \$174,800 (7.3%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$9,500 (0.4%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

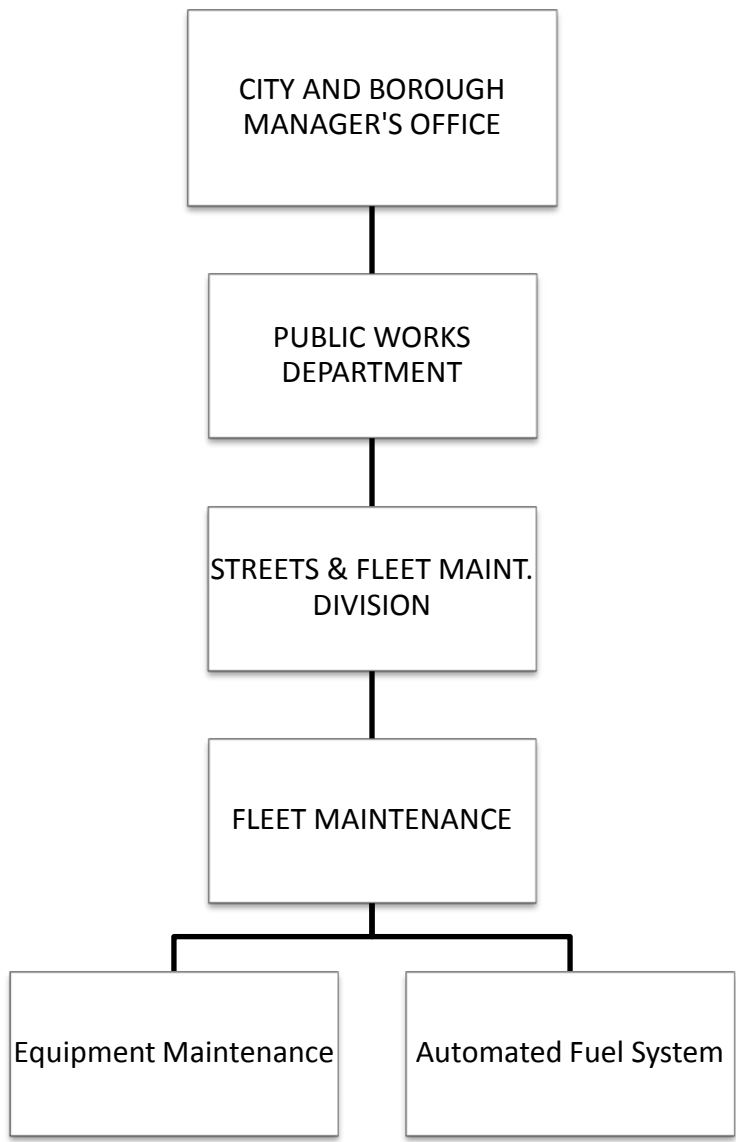
- Commodities and Services decreased \$187,300 (11.0%) primarily due to a projected price decrease in the cost of gasoline and oil.

FY18 Approved Budget

There are no significant changes.

PUBLIC WORKS FLEET MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Ensure Availability
Servicing and Repair
Parts Inventory
Fulfill Equipment
Needs

Key Issuance
Equipment Update
Monthly Billing
Tank Testing

NOTES

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EQUIPMENT ACQUISITION FUND

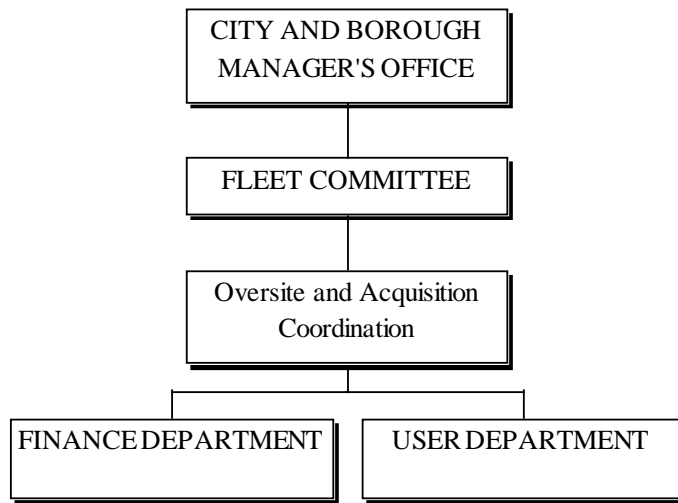
MISSION STATEMENT

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

FY17 ADOPTED BUDGET

\$ 2,034,600

FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

EQUIPMENT ACQUISITION FUND

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENSES:					
Interdepartmental Charges	\$ 49,800	49,800	49,800	71,800	71,800
Commodities and Services	34,100	-	-	-	-
Capital Outlay	1,388,100	2,849,300	2,731,700	1,962,800	3,011,600
Total Expenses	1,472,000	2,899,100	2,781,500	2,034,600	3,083,400
FUNDING SOURCES:					
Contributions from departments	2,675,900	2,317,900	2,317,900	2,149,800	2,176,700
Interest Income	29,300	67,200	38,300	52,000	52,000
State Grant	-	-	-	-	-
Gain (Loss) on Equipment Sales	65,800	-	25,000	25,000	25,000
Total Funding Sources	2,771,000	2,385,100	2,381,200	2,226,800	2,253,700
FUND BALANCE:					
Beginning Available Fund Balance	3,509,900	4,808,900	4,808,900	4,408,600	4,600,800
Increase (decrease) in Fund Balance	1,299,000	(514,000)	(400,300)	192,200	(829,700)
End of Period Fund Balance	\$4,808,900	4,294,900	4,408,600	4,600,800	3,771,100

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 FY17 Adopted Budget is a decrease of \$864,500 (29.8%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$1,048,800 (51.5%) over the FY17 Adopted Budget.

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

RISK MANAGEMENT

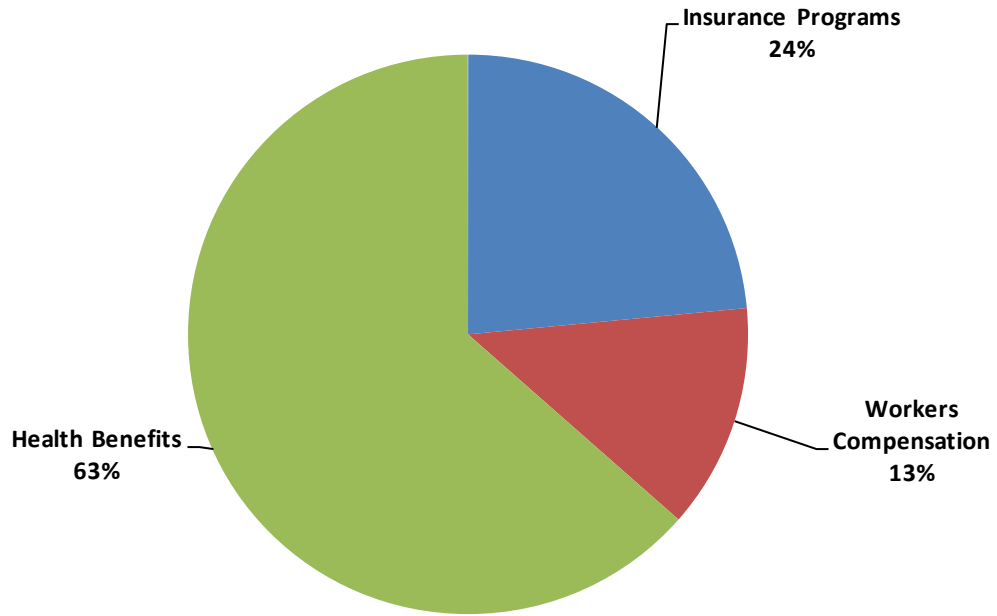
MISSION STATEMENT

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

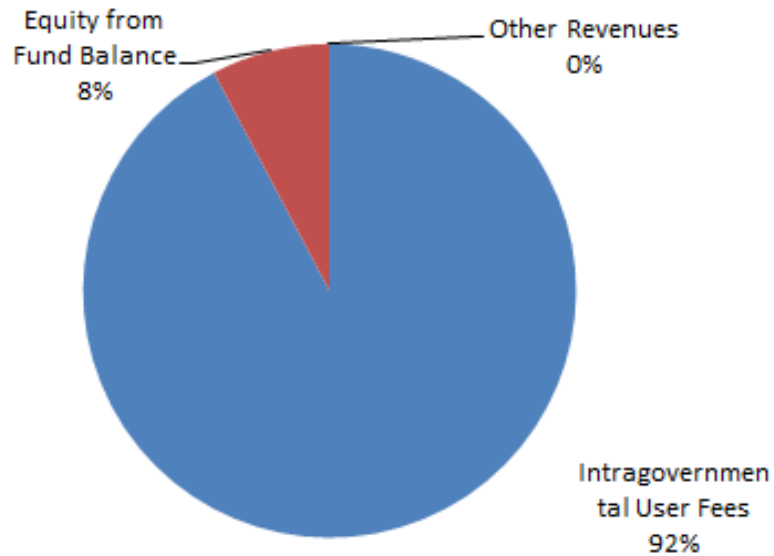
FY17 ADOPTED BUDGET

\$ 22,424,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY15 Actuals	FY16		FY17	FY18
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENSES:					
Personnel Services	\$ 575,300	623,800	585,300	626,700	636,700
Commodities and Services	18,383,000	20,904,900	20,105,500	21,797,600	22,082,700
Total Expenses	18,958,300	21,528,700	20,690,800	22,424,300	22,719,400
FUNDING SOURCES:					
Intragovernmental User Fees	20,082,200	20,582,000	20,110,000	20,677,100	20,684,900
Sales	1,600	3,000	-	-	-
Total Funding Sources	20,083,800	20,585,000	20,110,000	20,677,100	20,684,900
FUND BALANCE:					
Beginning Available Fund Balance	7,856,600	8,982,100	8,982,100	8,401,300	6,654,100
Increase (decrease) in Fund Balance	1,125,500	(943,700)	(580,800)	(1,747,200)	(2,034,500)
 End of Period Fund Balance	 \$ 8,982,100	 8,038,400	 8,401,300	 6,654,100	 4,619,600
 STAFFING	 5.70	 5.70	 5.70	 5.70	 5.70

BUDGET HIGHLIGHT

The Risk Management Department's FY17 Adopted Budget is an increase of \$895,600 (4.0%) from the FY16 Amended Budget. The FY18 Approved Budget is an increase of \$295,100 (1.3%) over the FY17 Adopted Budget.

The significant budgetary changes include:

FY17 Adopted Budget

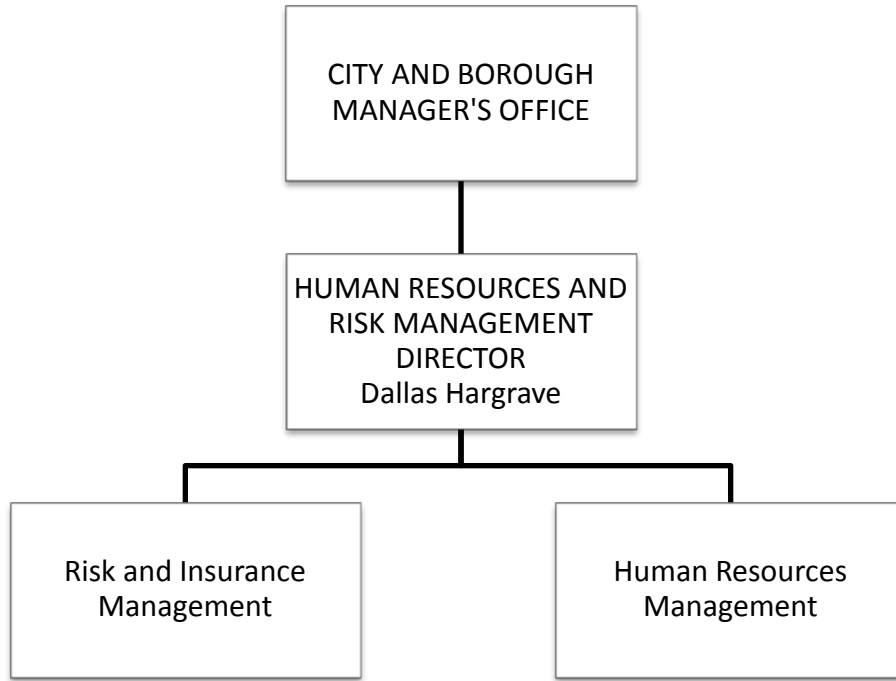
- Commodities and Services increased by \$753,200 (3.5%) due to projected increases in costs associated with the Health Insurance program of \$1,023,500. These increases are offset by projected reductions in costs associated with General Liability Insurance of \$112,000, Property Insurance of \$79,000, Wellness of \$40,300, and CBJ Unemployment Insurance of \$30,000.

FY18 Approved Budget

- Commodities and Services increased by \$295,000 (1.3%) due to projected increases in costs associated with the Health Insurance program of \$200,000, as well as projected increases in the cost of the wellness program of \$44,100, Workers Compensation insurance of \$24,000 and Administrative costs of \$27,000.

RISK MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



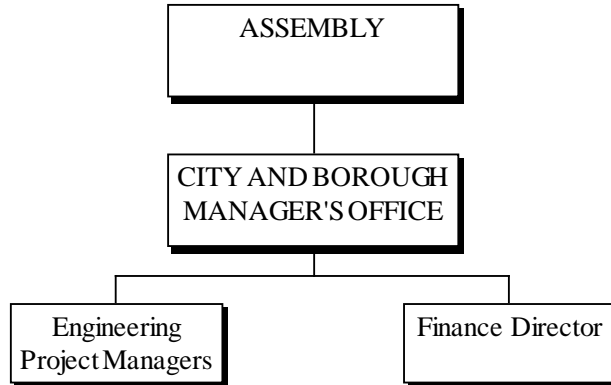
Safety and Loss Control
Claims Management
Health Benefits, Group Life, and
Wellness
Employment Security
Administrative Support

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

NOTES

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SPECIAL ASSESSMENT FUNDS – L.I.D.



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

SPECIAL ASSESSMENT FUNDS – L.I.D.

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

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

SPECIAL ASSESSMENTS

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
Personnel Services	\$ 138,000	161,200	116,300	149,300	153,000
Commodities and Services	32,300	32,100	28,100	39,500	39,700
Capital Outlay	76,000	80,000	15,300	95,000	95,000
Debt Service:					
#13 Old Fund 315	-	30,500	27,400	16,300	16,100
#91 N Douglas Sewer V	19,300	19,100	19,100	18,800	18,600
#95 N Douglas Sewer	33,700	33,300	33,300	32,900	32,500
#96 Auke Lake Sewer	-	-	1,200	1,500	1,500
#98 W Valley Sewer I & II	-	101,700	120,900	54,600	54,000
Support to:					
General Fund	8,500	6,400	6,400	4,000	2,700
Capital Projects	25,000	-	-	-	-
Total Expenditures	\$ 332,800	464,300	368,000	411,900	413,100
FUNDING SOURCES:					
Assessment Payments	208,800	106,100	156,000	114,100	114,100
Square Foot Add-on Fees	215,100	90,000	90,000	90,000	90,000
Penalties and Interest	30,300	28,400	29,100	24,300	21,800
Support from:					
General Fund	2,500	-	-	-	-
Total Funding Sources	\$ 456,700	224,500	275,100	228,400	225,900
FUND BALANCE					
Beginning Fund Balance	950,700	1,074,600	1,074,600	981,700	798,200
Increase (decrease)	123,900	(239,800)	(92,900)	(183,500)	(187,200)
End of Period Fund Balance	1,074,600	834,800	981,700	798,200	611,000

SPECIAL ASSESSMENT FUNDS – L.I.D.

ASSESSMENT REVENUE

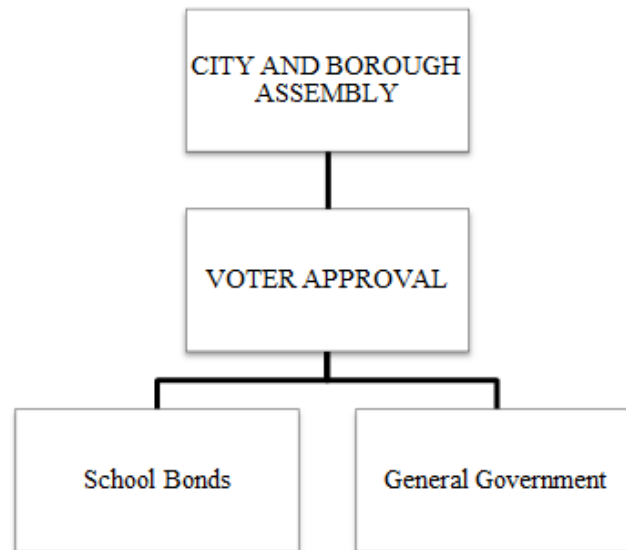
	FY16 Projected		FY17 Adopted		FY18 Approved	
	Penalty Payments	Assessment Interest	Penalty Payments	Assessment Interest	Penalty Payments	Assessment Interest
LIDS:						
#61 Hughes Way	2,500	800	2,500	700	2,500	600
#89 Lemon Creek Industrial	-	-	-	-	-	-
#92 Greenwood Ave Paving	14,700	2,600	14,700	1,700	14,700	900
#91 N Douglas Sewer V	26,800	3,200	15,700	2,200	15,700	1,900
#94 W 9th St Paving	8,000	2,000	8,000	1,600	8,000	1,200
#95 N Douglas Sewer	25,500	5,200	31,100	4,400	31,100	4,400
#98 W Valley Sewer I & II	51,100	10,500	29,900	9,600	29,900	9,000
#130 W Valley Sewer III	23,200	3,000	8,000	2,500	8,000	2,400
#101 Fee in Lieu Parking Program	4,200	1,800	4,200	1,600	4,200	1,400
Totals	156,000	29,100	114,100	24,300	114,100	21,800
FEES:						
Water & Sewer Connect Add-On	90,000	-	90,000	-	90,000	-
Totals	\$ 90,000	-	\$ 90,000	-	\$ 90,000	-

NOTES

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DEBT SERVICE FUND

GENERAL OBLIGATION BONDS



School Bonds		General Government	
'00A Reno/New High School (OTC)	\$675K	'03 CIP (OTC)	\$1.0M
'03A New High School	\$20M	'08C Pool (OTC)	\$662K
'04A & B School, JDHS Reno	\$12.5M	'09 III Pool	\$11.245M
'04C School	\$6.945M	'10 II Pool	\$7.58M
'05A New High School	\$8M	'12 III (Refund '03B CIP)	\$7.42M
'06 New High School (OTC)	\$1.94M	'13 I CIP	\$2.6M
'06B New High School	\$44.06M	'14 III CIP	\$11.21M
'06C Glacier Valley Renovation	\$5.995M	'14 I Seawalk CIP	\$6.055M
'08A & B GV/HV Renovation	\$22.4M	'15 II Port Expansion	\$20.595M
/New High School	\$17.1M		
'09 DZ Covered Play Area	\$1.17M	'17 CIP	\$8.9M
'10 Gastineau Elementary School	\$6.0M		
'11 Gastineau Elementary School	\$5.623M		
'12 I School (Refund '00B & '02)	\$5.685M		
'12 II School (Refund '03A)	\$9.08M		
'12 Auke Bay School	\$12.0M		
'12 Adair Kennedy Field	\$1.19M		
'13B Auke Bay School	\$7.345M		
'15 II School (Refund '05A)	\$3.39M		

NOTES

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DEBT SERVICE FUND

AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY17 (calendar year 2016) projected area wide assessment is \$4.695 billion. Therefore, bond indebtedness should not exceed \$234.7 million. As of June 30, 2015 the general obligation debt is \$115 million with an additional \$65.8 million in revenue bonds and loans. Of this amount, \$94.7 million qualifies for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). If the State fully funds the reimbursement program, the CBJ would be obligated to pay \$130 million in outstanding general obligation debt.

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

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

Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. We are projecting to receive \$12.3 million in FY17 in State School Construction Bond Debt Reimbursement Program payments.

Budgeting and Accounting for Debt Service

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

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

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

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
GO Debt Service Fund:					
School Improvement Bonds	\$ 19,707,200	17,299,300	17,260,300	17,051,600	15,251,200
Building Bonds	3,574,700	5,679,500	5,924,300	6,109,500	6,734,900
Leases	558,000	250,900	307,100	56,300	56,300
Bond Issuance Costs	134,100	-	30,000	44,500	-
Maintenance Fees	7,200	6,400	5,700	5,700	5,700
	<u>23,981,200</u>	<u>23,236,100</u>	<u>23,527,400</u>	<u>23,267,600</u>	<u>22,048,100</u>
Enterprise Funds:					
Harbors	809,900	747,200	637,500	718,400	715,700
Wastewater	645,400	582,800	580,600	573,300	513,100
Water	183,400	197,400	176,300	174,300	454,700
Hospital	1,656,200	1,656,700	1,657,400	1,657,200	1,657,200
Total Enterprise Funds Debt	<u>3,294,900</u>	<u>3,184,100</u>	<u>3,051,800</u>	<u>3,123,200</u>	<u>3,340,700</u>
Total Debt Service Obligation	\$ <u>27,276,100</u>	<u>26,420,200</u>	<u>26,579,200</u>	<u>26,390,800</u>	<u>25,388,800</u>

Changes in Outstanding General Obligation Debt Service

The FY15 Total School Debt was \$19.7M. The FY16 projected school debt is \$17.2M a decrease of \$2.4M or 12.4% over FY15 and then decreases by \$208K to \$17.1M in FY17. The decrease between FY15 and FY16 is due to the final payments on several school bonds issued being made in FY15.

DEBT SERVICE FUND

COMPARATIVES

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES:					
GO School Bonds:					
'00A School (OTC) (\$657K)	\$ 39,300	-	-	-	-
'04A School (\$8.155M)	957,600	-	-	-	-
'04B School (\$4.345M)	531,400	-	-	-	-
'04C School (\$6.945M)	830,300	-	-	-	-
'05A School (\$8M)	783,500	743,300	-	-	-
'06 School (OTC) (\$1.94M)	50,000	335,300	335,300	31,600	58,000
'06B School (\$44.06M)	4,032,400	3,761,900	3,761,900	4,080,700	4,083,000
'06C School (\$5.995M)	737,100	739,900	739,900	745,500	-
'08A School (\$27.4M of \$36.695M)	3,221,500	3,217,600	3,217,600	3,222,700	3,225,900
'08A School (\$9.295M of \$36.395M)	1,092,800	1,092,100	1,092,100	1,093,900	1,094,900
'08B School (\$2.805M)	285,400	290,500	290,500	289,600	283,100
'09 School (\$1.17M)	140,100	141,600	141,600	137,400	137,800
'10 School (\$6M)	741,800	739,300	739,300	739,000	729,700
'11 School (\$5.8M)	659,600	658,800	658,800	657,800	658,800
'12 I Refund '00B &'02 (\$5.685M)	1,323,700	1,319,100	1,319,100	1,091,600	-
'12 II Refund '03A (\$9.08M)	1,892,300	1,902,200	1,902,200	1,920,400	1,940,300
'12 III ABay Sch (\$11.3M)	1,270,400	1,246,800	1,246,800	1,234,400	1,225,600
'12 III Adair/Ken Turf (\$1.19M)	133,800	131,300	131,300	130,000	129,000
'12 III ABay Sch Heating (\$700K)	78,700	77,300	77,300	76,400	76,000
'13 III ABay Sch (\$7.345M)	905,500	902,300	902,300	902,500	903,700
'13 III ABay Sch (\$7.345M)	-	-	704,300	698,100	705,400
Total School Debt	19,707,200	17,299,300	17,260,300	17,051,600	15,251,200
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	50,100	18,100	18,100	37,600	61,100
'08C Pool (OTC) (\$662K)	39,500	31,100	31,100	43,600	37,000
'09 Pool (\$11.245M)	1,353,000	1,359,100	1,359,100	1,348,200	1,358,000
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	903,100	909,100	909,100	917,000	919,000
'13 I CIP (\$2.6M)	204,600	201,000	201,000	202,400	203,600
'14 II CIP (\$11.2M)	220,500	911,800	911,800	910,500	909,900
'14 I Seawalk CIP (\$6.055M)	403,900	403,200	403,200	403,800	407,800
'15 Port CIP (\$26.63M)	-	1,446,100	1,690,900	1,689,400	1,687,500
'17 CIP (\$8.9M)	-	-	-	157,000	751,000
Total Building Debt	3,574,700	5,679,500	5,924,300	6,109,500	6,734,900
Bond Maintenance Fees	7,200	6,400	5,700	5,700	5,700
Bond Issuance Costs	134,100	-	30,000	44,500	-
Lease: '09 PRISM Lease	501,700	250,900	250,900	-	-

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY15 Actuals	FY16		FY17 Adopted Budget	FY18 Approved Budget
		Amended Budget	Projected Actuals		
Lease: '15 CCFR Equip	27,500	-	27,500	27,500	27,500
Lease: '15 JPD Equip	28,800	-	28,700	28,800	28,800
Total Areawide Debt	\$ 23,981,200	23,236,100	23,527,400	23,267,600	22,048,100
FUNDING SOURCES:					
Interest Income	\$ 15,100	26,300	6,300	4,000	-
Bond Reserve	1,861,800	-	-	-	-
'05A School Refund	3,325,000	-	-	-	-
Federal Subsidy	212,600	212,700	212,700	229,200	216,700
School Construction Reimb.	14,120,800	12,469,800	12,469,800	12,294,200	11,059,500
Property Tax	6,575,800	6,658,400	6,762,000	6,573,000	6,573,000
Support From:					
Sales Tax	2,617,800	2,375,900	2,375,900	2,030,000	2,755,000
Port Development Fund	403,900	1,849,300	2,094,100	2,093,200	2,095,300
Roaded Service Area	-	-	57,600	28,800	28,800
Fire Service Area	-	-	55,000	27,500	27,500
Capital Projects	161,200	-	-	-	-
Total Funding Sources	\$ 29,294,000	23,592,400	24,033,400	23,279,900	22,755,800
FUND BALANCES					
Beginning Reserve Balance	2,149,100	3,524,000	3,524,000	4,536,200	5,251,800
Increase (decrease) in Reserve	1,374,900	1,012,200	1,012,200	715,600	890,500
End of Period Reserve	3,524,000	4,536,200	4,536,200	5,251,800	6,142,300
Beginning Available Balance	(2,402,700)	1,535,200	1,535,200	1,029,000	325,700
Increase (decrease) in Available	3,937,900	(655,900)	(506,200)	(703,300)	(182,800)
End of Period Available	1,535,200	879,300	1,029,000	325,700	142,900

DEFINITIONS OF FUNDS

Governmental Funds

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

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

DEFINITIONS OF FUNDS

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

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

DEFINITIONS OF FUNDS

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

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

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

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

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

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

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

Proprietary Funds

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

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

DEFINITIONS OF FUNDS

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

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

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

Fiduciary Funds

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

GLOSSARY

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

GLOSSARY

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

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

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

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

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

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

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

CAFR See Comprehensive Annual Financial Report.

Capital Expenditures See Capital Improvement Budget below.

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

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

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

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

Intergovernmental Revenues

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

Internal Control

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

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

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

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

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

Lease-Purchase Agreements

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

Maintenance

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

Major Funds

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

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

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

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

GLOSSARY

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

GLOSSARY

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