

# City and Borough of Juneau

## Biennial Budget

Adopted Fiscal Years 2019 and 2020

Year 1 of the FY19/20 Biennial Budget

JUNEAU

Adopted June 4, 2018

Exhibit 3

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**BIENNIAL BUDGET**  
**FISCAL YEAR 2019**  
**YEAR 1 OF THE FY19/FY20 BIENNIAL BUDGET**



City and Borough of Juneau Assembly

Ken Koelsch  
*Mayor*

Jesse Kiehl, *Chair*  
*Assembly Finance Committee*

Jerry Nankervis  
*Assembly Member*

Mary Becker  
*Assembly Member*

Maria Gladziszewski  
*Assembly Member*

Loren Jones  
*Assembly Member*

Norton Gregory  
*Assembly Member*

Beth Weldon  
*Assembly Member*

Rob Edwardson  
*Assembly Member*

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

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Exhibit 3

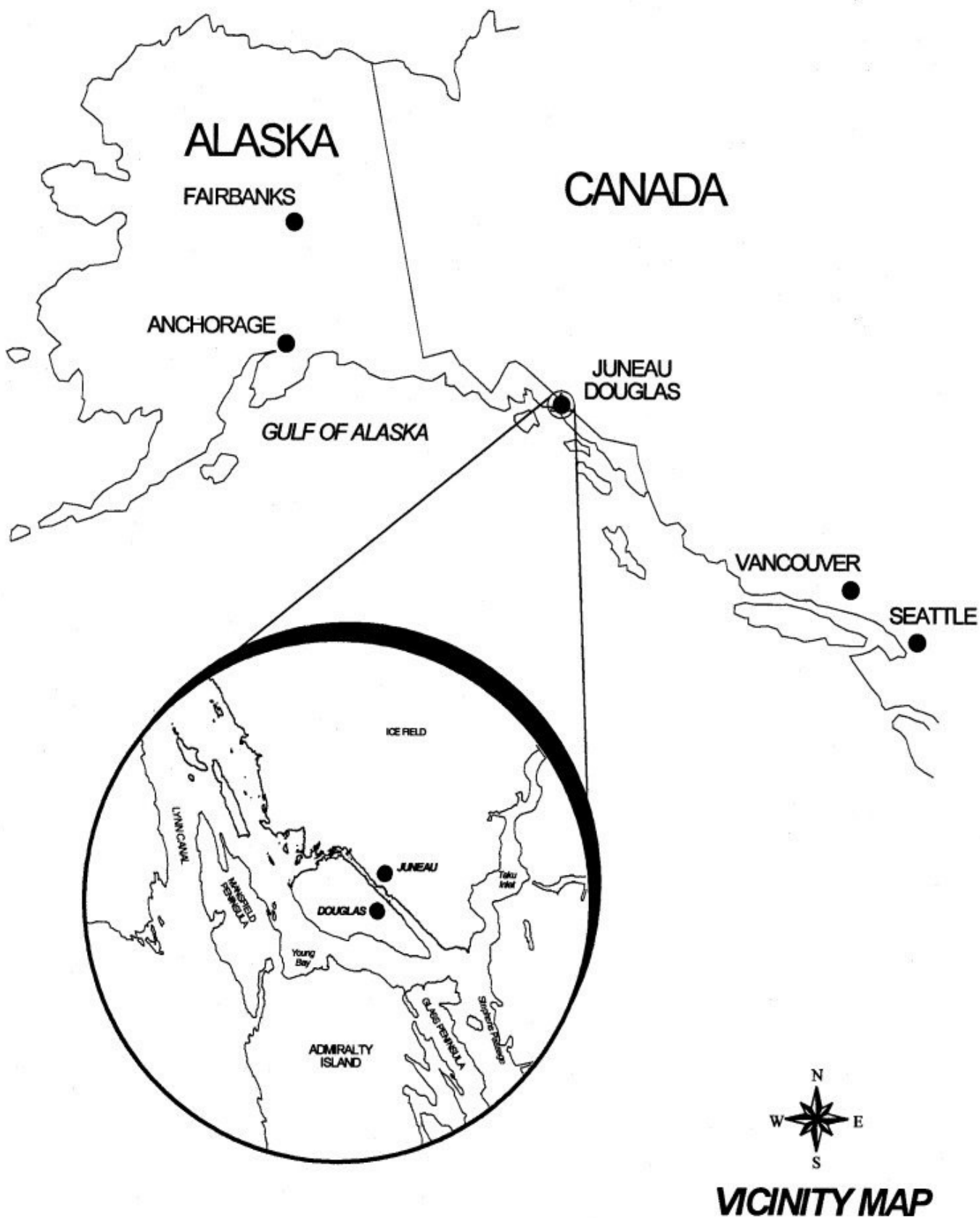
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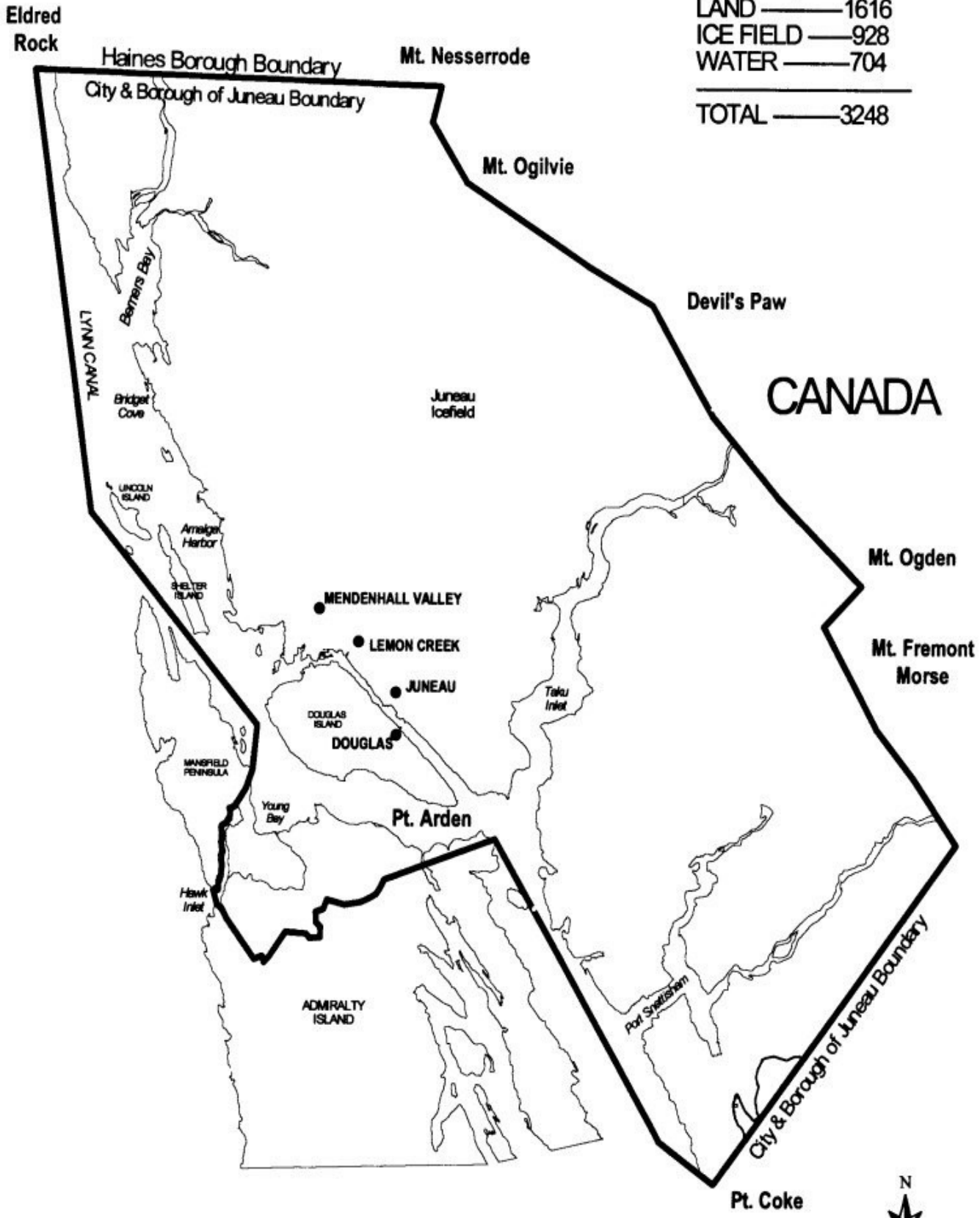
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Approx. square miles	
LAND	1616
ICE FIELD	928
WATER	704
<b>TOTAL</b>	<b>3248</b>



# MAYOR AND ASSEMBLY

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**Ken Koelsch**  
**Mayor**



**Maria**  
**Gladziszewski**  
Areawide  
Assembly Member



**Norton**  
**Gregory**  
Areawide  
Assembly Member



**Mary Becker**  
District 1  
Assembly Member



**Jesse Kiehl**  
District 1  
Assembly Member



**Loren Jones**  
District 1  
Assembly Member



**Beth Weldon**  
District 2  
Assembly Member



**Rob**  
**Edwardson**  
District 2  
Assembly Member



**Jerry**  
**Nankervis**  
**Deputy Mayor**  
District 2  
Assembly Member

# FINANCE DEPARTMENT CONTACTS

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

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

**Bob Bartholomew**  
Finance Director

**Sam Muse**  
Controller

**Jean Hodges**  
Assistant Controller

**Elisabeth Jensen**  
Budget Analyst

**Tim Davis**  
Administrative Assistant

**Sonia Delgado**  
Accountant

**Angelica Lopez-Campos**  
Accountant

**Kathleen Jorgensen**  
Accountant

**Sara Rearick**  
Accountant

**Rose Evans**  
Accountant

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

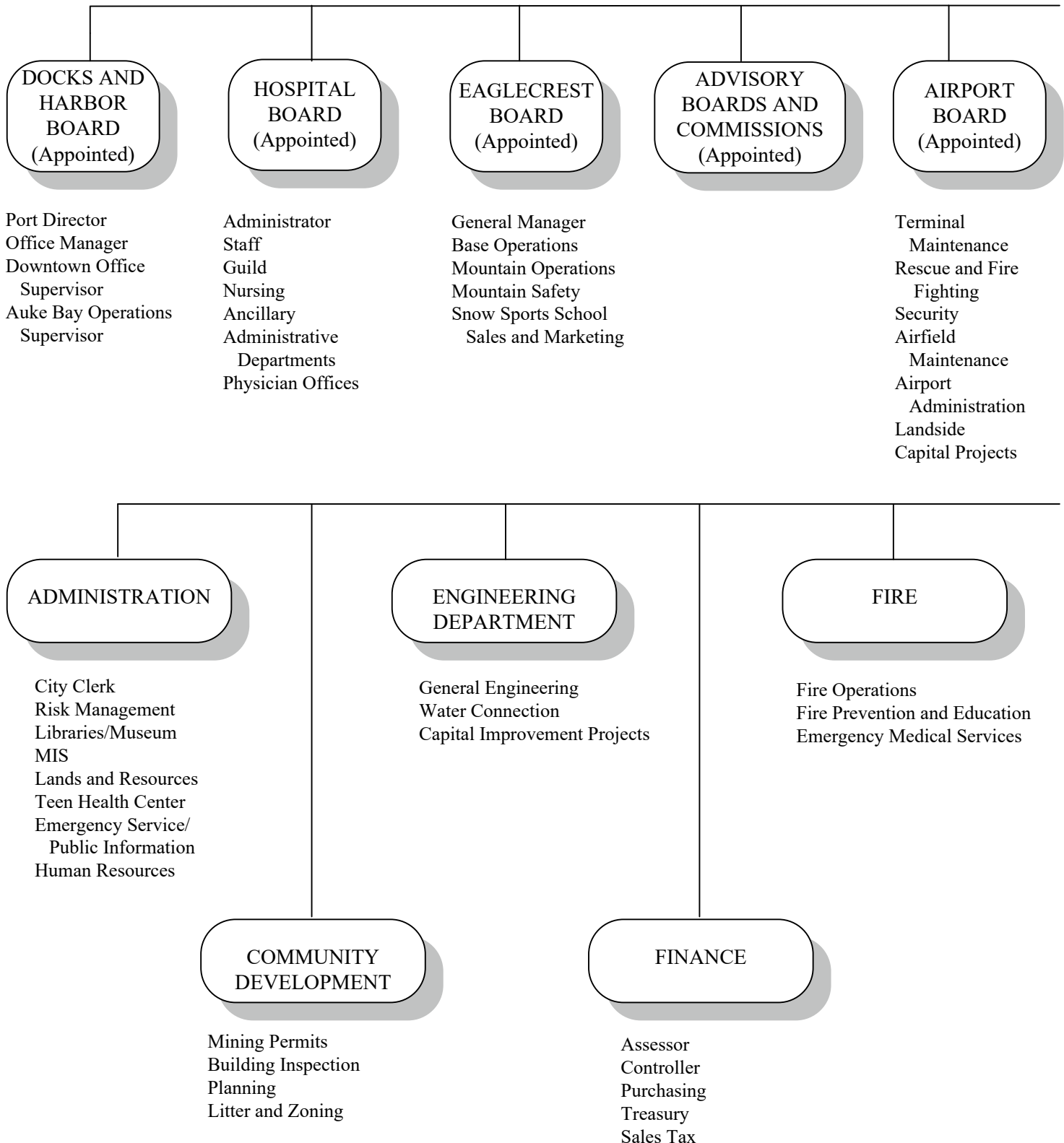
**If you have any questions related to the FY19/20 Adopted Budget, call us at 907.586.5216.**

**Our mailing address is:**

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

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

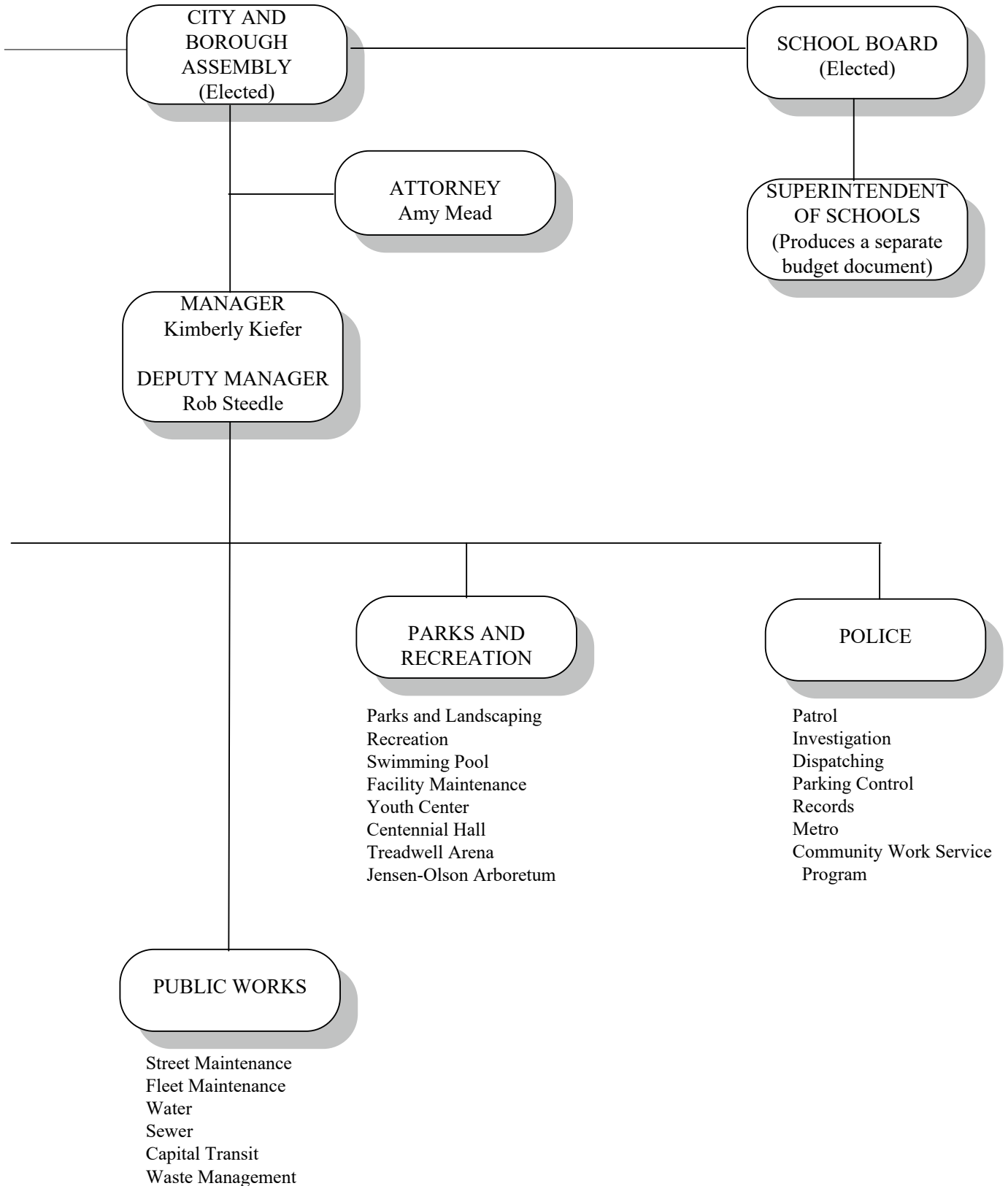
*This chart highlights the basic functions of the City and Borough of Juneau as well as the overall hierarchical*





# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*structure of the administration.*



# COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

*By Marian Miller*

# COMMUNITY PROFILE

Date of incorporation Home Charter .....	July 1, 1970
Form of government .....	Mayor and Assembly
Area.....	3,248 square miles
Population.....	32,739

**Employment and Economy**

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

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

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

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

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

**Major Employers (top ten by number of employees):**

State of Alaska.....	4,097
Federal Government .....	639
Juneau School District .....	672
City and Borough of Juneau .....	582
Bartlett Regional Hospital .....	402
University of Alaska Southeast.....	n/a
Reach Inc. ....	n/a
Fred Meyers Stores Inc. ....	n/a
Southeast Alaska Regional Health Consortium .....	n/a

**Airport**

Major airline landings .....	6,321
Major airline passengers enplaning .....	319,551

**Streets**

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

# COMMUNITY PROFILE

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## Water Services

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

## Wastewater Services

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

## Fire Protection

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

## Police Protection

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

## Parks, Recreation, and Culture

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

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2016.

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

# USER'S GUIDE

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

## **Overview**

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

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

## **Financial Summaries**

This section contains the following comparative schedules for FY17 Actuals, FY18 Amended Budget, FY18 Projected Actuals, FY19 Proposed Budget and FY20 Proposed Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances –FY19 and FY20.

## **Property Assessment and Taxation**

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

## **Major Revenue Analysis**

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

## **Capital Projects**

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY19.

## **General Governmental Funds**

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

## **Mayor and Assembly through Debt Service Fund**

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

## **Definition of Funds**

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

## **Glossary**

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





# CITY MANAGER'S BUDGET MESSAGE

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June 4, 2018

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 balanced FY19 and FY20 Biennial Operating and Capital Budgets. In the first year of each two-year budget, the Assembly adopts the first year's budget (FY19) and approves, in concept, the second year's budget (FY20). The conceptually approved FY20 budget will be brought back before the Assembly next spring for review and consideration of any adjustments before final adoption. The Manager's FY19 Proposed budget was introduced April 4 and the Assembly Finance Committee held 6 meetings to review and make adjustments.

The overall citywide combined budget of \$335 million is down \$1.0 million from FY18. The major components of the budget are:

- School District \$85.7 million down \$1.8 million (2.1%), but the local government contribution increased by \$1.1 million (4%).
- Enterprise Funds (hospital, airport, water utilities & docks & Harbors) budgets total \$132.9 million were adopted as submitted by the boards and City Manager, after including the negotiated wage increases.
- Final Proposed budgets for general government (GG) operations include expenditure increases recommended by the Manager and Finance Committee. Expenditure authorization totals for GG departments is \$71.1 million, an increase of \$1.8 million (2.6%). The total is \$1.3 million above projected revenues and requires the use of savings. There are adequate savings and I consider this budget a pressure relief transition after 2 years of hold the line on expenditures. The major revenues have come in above projections allowed us to grow our Available Fund Balance (savings) to \$14 million, before the FY19 and 20 budgeted draws.
  - It is expected that subsequent to adoption the budget will be increased once emergency services operational review and contract negotiations are completed.
- Initial capital improvement projects budget is \$25.7 million. Additional appropriations will be made through the year as funding gets committed. CBJ annually spends around \$60 million on projects.
- Bond debt service budget is \$18 million, down \$3.4 million due to school bonds being fully paid off in FY18.

Looking forward to FY20, which is not being formally adopted, GG expenditures increase another \$1.3 million, drawing \$2.6 million from savings. If this level of draw from savings is needed as we move towards FY21 it would be unsustainable and require significant budget changes (reduced program expenditures or raising property tax revenue). We have time to monitor the situation and discuss options.

# CITY MANAGER'S BUDGET MESSAGE

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

## **Status of the Economy**

From the perspective of local population and jobs and wages the outlook is concerning. Over the past 2 years we have lost 800 residents (2.4%), 500 jobs (-2%) and overall gross wages were flat in 2016 and 2017. The job losses have been partially offset by workers retiring and a significant number remaining in the community and adding retirement income to the economy. From the perspective of property and sales tax revenues the outlook is stable. Starting 2 years ago, based on the outlook then, the Finance Department forecasted a 1 – 2% decline in sales tax revenues and flat property taxes. Sales taxes have actually risen slightly and property taxes are up 1 – 2%. Thus local revenues have continued to support the local government budget and added some to our savings. There is a significant positive economic impact from the growing tourism visitors which helps offset declines in other areas. There continues to be risk of more economic contraction in the next 2 years from the lack of a sustainable state budget plan (which includes accelerating deferred maintenance of infrastructure and inadequate investment for new business development).

## **OPERATIONAL AND DEBT SERVICE MILL LEVIES**

The FY19 operating budget portion of the property tax mill rate is 9.36 mills. The rate is unchanged from FY18. At this rate we are projected to collect \$44.5 million in operating revenues \$0.5 million (0.8%) increase to help fund education and general government programs.

The debt service mill rate is 1.3 mills unchanged from FY18. This rate raises \$6.5 to pay debt service an increase of \$0.1 million. The total FY19 debt service expenditure authorization is \$21 million with \$18 million for general obligation debt payments.

## **SUMMARY**

I appreciate the hard work put in by the CBJ staff to prepare this year's budget for introduction. After several years of budget reductions and holding down expenditures we are proposing modest increases that are needed and appropriate. This is consistent with the Assembly direction provided at the December retreat to prepare a budget that does not reduce municipal services.

At the end of FY19 we project approximately \$13 million in general government available fund balance. In addition to the available fund balance, we project \$16 million in the restricted budget reserve fund balance (including a \$0.4 million deposit in FY19).

Currently Juneau's economy is stable, though our population has declined. State government and construction industry jobs are still declining, and the tourism industry is projecting strong growth while mining, fishing and local government employment appears to be stable. Looking to the future, the Assembly adopted Juneau Economic Development Plan and Housing Action Plan that contain ideas that may be worthy of municipal investment. CBJ has a sufficient level of fund balance that may provide resources to support

Exhibit 3

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# CITY MANAGER'S BUDGET MESSAGE

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initiatives in these assembly adopted plans and that investment could help attract new investment in the community.

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 support in providing the City with the necessary resources to be responsive to their direction and the community's needs.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Duncan Rorie Watt". The signature is written in a cursive, somewhat stylized font. A vertical line is drawn to the left of the signature.

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 FY18 Amended (original Approved budget plus supplementals) and FY19 Adopted Budgets and 2: FY19 Adopted and FY20 Approved Budgets. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight”.

	FY18		FY19		FY20	
	Amended	Adopted	% Change	Adopted	% Change	Approved
<b>Revenue:</b>						
State Support <i>(Note 1)</i>	69,482,900	65,234,900	(6.11)	63,477,800	(2.69)	
Federal Support <i>(Note 2)</i>	7,840,800	8,433,700	7.56	8,477,600	0.52	
Taxes <i>(Note 3)</i>	99,032,600	102,686,800	3.69	102,678,800	(0.01)	
Charges for Services <i>(Note 4)</i>	122,334,900	136,667,200	11.72	139,664,300	2.19	
Licenses, Permits, Fees <i>(Note 5)</i>	14,166,200	14,770,500	4.27	15,206,900	2.95	
Fines and Forfeitures	434,000	308,700	(28.87)	306,100	(0.84)	
Rentals and Leases	4,750,900	4,838,600	1.85	4,854,600	0.33	
Investment & Interest Income	2,803,500	2,948,400	5.17	2,977,900	1.00	
Sales	619,500	678,800	9.57	756,600	11.46	
Donations	173,400	178,500	2.94	178,500	-	
Special Assessments	112,800	22,500	(80.05)	22,500	-	
Other Revenue	2,001,200	2,222,200	11.04	2,226,800	0.21	
<b>Total Revenue</b>	<b>323,752,700</b>	<b>338,990,800</b>	<b>4.71</b>	<b>340,828,400</b>	<b>0.54</b>	
<b>Expenditures:</b>						
General Government - City <i>(Note 6)</i>	69,348,600	71,149,400	2.60	71,116,200	(0.05)	
General Government - School District <i>(Note 7)</i>	87,635,500	85,799,900	(2.09)	85,729,100	(0.08)	
Non-Board Enterprise	16,698,200	16,236,000	(2.77)	16,230,400	(0.03)	
Board Controlled <i>(Note 8)</i>	105,698,300	116,672,300	10.38	118,975,800	1.97	
Internal Service <i>(Note 9)</i>	6,043,600	1,649,400	(72.71)	181,100	(89.02)	
Debt Service <i>(Note 10)</i>	21,382,700	18,030,200	(15.68)	16,659,000	(7.61)	
Capital Projects <i>(Note 11)</i>	29,471,700	25,720,000	(12.73)	22,015,000	(14.41)	
Special Assessments	122,700	121,400	(1.06)	142,400	17.30	
<b>Total Expenditures</b>	<b>336,401,300</b>	<b>335,378,600</b>	<b>(0.30)</b>	<b>331,049,000</b>	<b>(1.29)</b>	
<b>Fund Balance Increase (Decrease)</b>	<b>(12,648,600)</b>	<b>3,612,200</b>		<b>9,779,400</b>	<b>170.73</b>	

See below and on the following page for differences to note when comparing the FY18 Amended to the FY19 Adopted and FY20 Approved Budgets.

### Funding Source Notes

1. State Support –The FY19 Adopted Budget is down \$4.25 million (6.11%) from the FY18 Amended budget. There are two significant changes that drive this reduction: a decrease in State grant funding for City bus purchases of \$2.90 million, and a decrease in School Debt Reimbursement of \$2.66 million. From FY19 Adopted budget to the FY20 Approved budget, State Support decreased \$1.7 million (2.69%). This decrease was caused by a further decrease in School Debt Reimbursement of \$1.40 million.



# EXECUTIVE SUMMARY

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2. Federal Support – The FY19 Adopted Budget increased \$0.70 million (7.56%) due to the reauthorization of Secure Rural Schools funding, coupled with a small decrease in Federal funding for Education. The FY20 Approved budget is nearly flat to the FY19 Adopted budget.
3. Tax – Tax revenue increased \$3.65 million (3.69%) over the FY18 Amended Budget reflecting an increase in sales taxes of \$3.08 million and an increase in property tax of \$.52 million. The FY20 Approved budget is nearly flat to the FY19 Adopted budget.
4. Charges for Services – The FY19 Adopted Budget increased \$14.33 million (11.71%). While general government programs show a decrease of \$0.22 million, enterprise funds have an increase of \$14.70 million, driven by increases to Hospital charges of \$11.70 million and Water and Sewer charges of \$1.50 million. The FY20 Approved Budget is an increase of \$3.0 million (2.19%). This is related to a \$2.74 million increase in Enterprise charges for Hospital (\$2.5 million) and Waste Management (\$.15 million).
5. Licenses, Permits and Fees – The FY19 Adopted Budget revenue increased \$0.60 million, the majority of which is from Marine Passenger Fees (\$0.5 million). The FY20 Approved Budget shows an increase of \$0.44 million, \$0.25 million from Marine Passenger Fees and \$0.18 million from Port Development Fees.

## Expenditure Notes

6. City General Government – The FY19 Adopted Budget increased \$1.80 million (2.60%) from the FY18 Amended Budget. This was driven by increases recommended by the Manager and Assembly Finance Committee. The FY20 Approved Budget is a decrease of \$0.03 million (0.05%), or nearly flat to the FY19 Adopted Budget.
7. School District – The FY19 Adopted Budget decreased \$1.84 million; \$2.22 million decrease in general school operations and a \$0.39 million increase in special revenue programs and services. The FY20 Approved Budget is flat to the FY19 Adopted budget.
8. Board Controlled – The FY19 Adopted Budget increased \$10.97 million (10.38%). This increase was due to an increase in Hospital expenditures of \$10.33 million. The FY20 Approved budget is an increase of \$2.07 million (1.97%) over FY19. This again is due to an increase in Hospital expenditures of \$1.95 million.
9. Internal Service Funds – The \$4.39 million decrease in the FY19 Adopted Budget is primarily due to planned purchases of buses with grant funds and other fleet replacements totaling \$3.68 million occurring in FY18 that will not occur again in FY19. Also, Risk Management decreased \$0.36 million. The FY20 Approved budget is a decrease of \$1.47 million (89.02%), which is caused by a decrease in fleet replacements scheduled.
10. Debt Service – The \$3.35 million (15.68%) decrease in the FY19 Adopted Budget is due to the reduction in outstanding school construction debt. The \$36 million school bond issue originally sold in 2008 was fully paid during FY18. The FY20 Approved budget is a decrease of \$1.37 million (7.61%). The \$9 million school bond issue originally sold in 2003 will be fully paid during FY19.
11. Capital Projects – Capital projects vary from year to year; details are included in the FY19 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. Subsequent to adoption, significant supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY19 Adopted CIP budget is \$3.75 million less than the FY18 Amended Budget. The most significant change being that the State Marine Passenger Fees (\$4.6 million) were not initially appropriated in FY19. The FY20 Approved budget is a further decrease of \$3.71 million. This is related to a decrease in funding from Waste Water to capital projects of \$3.10 million between FY19 and FY20.

# EXECUTIVE SUMMARY

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## STAFFING CHANGES

The FY19 Adopted Budget includes funding for 1,754.99 Full Time Equivalent (FTE) positions. The FY19 Adopted Budget staffing is 13.42 FTEs less than the FY18 Amended staffing level. The decrease consists of:

- an increase of 0.19 FTEs in the Governmental Funds
- a decrease of 0.15 FTEs in the Special Revenue Funds, excluding the School District
- a decrease of 13.96 FTEs in the School District
- an increase of 0.29 FTEs in the Enterprise Funds, excluding Bartlett Regional Hospital
- an increase of 0.21 FTEs at Bartlett Regional Hospital

Total FTE staffing changes and a reconciliation between FY18 Adopted Staffing, FY18 Amended and FY19 Adopted Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	<u>FTE</u>
<b>FY18 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,772.11</b>
FY18 General Government and Enterprise staffing changes <i>(Note 1 below)</i>	2.25
FY18 Hospital increases/(decreases)	(5.20)
FY18 Waste Management increase/(decreases)	<u>(0.75)</u>
<b>FY18 Amended Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,768.41</b>
FY19 Adopted General Government and Enterprise increases <i>(Note 2 below)</i>	3.08
FY19 Adopted General Government and Enterprise decreases <i>(Note 3 below)</i>	(2.75)
FY19 Adopted Bartlett Regional Hospital increases/(decreases)	0.21
FY19 Adopted School District increases/(decreases)	<u>(13.96)</u>
<b>FY19 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b><u>1,754.99</u></b>

# EXECUTIVE SUMMARY

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## (1) FY18 Amended General Government and Enterprise Staffing Changes

<b>Managers Office:</b> Additional FTE for Housing Office	1.00
<b>Law:</b> Additional Attorney	1.00
<b>Parks and Recreation:</b> Additional FTE for Eagle Valley Center	0.25
	<u>2.25</u>

## (2) FY19 Adopted Increases

<b>Finance:</b> Increased FTE by 0.50 for FY19 only	0.50
<b>Police:</b> Added 2 new Civilian Investigator positions	2.00
<b>Airport:</b> Added FTE	0.40
<b>Water:</b> Increased FTE by 0.18	0.18
	<u>3.08</u>

## (3) FY19 Adopted Decreases

<b>Engineering:</b> Decreased FTEs by 0.81	(0.81)
<b>Lands:</b> Reorganization of program resulting in a reduction of 0.15 FTEs	(0.15)
<b>Police:</b> Clerical adjustment	(1.50)
<b>Waste Management:</b> Reduction of 0.25 FTEs	(0.25)
<b>Waste Water:</b> Reduction of 0.04 FTEs	(0.04)
	<u>(2.75)</u>

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>State Support:</b>					
Foundation Funding	\$ 39,658,600	38,188,200	38,188,200	37,953,500	37,782,200
School Construction Debt Reimb.	9,722,800	11,106,700	10,895,000	8,450,500	7,096,000
Contribution for School PERS/TRS	4,827,700	4,648,000	4,648,000	5,418,900	5,418,900
School Grants	3,392,300	3,491,500	3,607,500	3,787,500	3,791,300
State Aid to Schools	-	-	-	-	-
State Marine Passenger Fee	4,600,000	4,640,000	4,850,000	5,025,000	5,250,000
State Shared Revenue	1,753,700	1,342,000	1,726,400	1,383,000	1,348,000
ASHA in Lieu of Taxes	-	80,000	88,000	89,000	90,000
Miscellaneous Grants	4,048,141	5,986,500	6,248,800	3,127,500	2,701,400
<b>Total State Support</b>	<b>68,003,241</b>	<b>69,482,900</b>	<b>70,251,900</b>	<b>65,234,900</b>	<b>63,477,800</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,121,200	2,000,000	2,257,200	2,850,000	2,871,000
Federal Bond Subsidy	209,700	216,700	202,100	193,200	183,400
Miscellaneous Grants	5,693,200	5,624,100	5,609,100	5,390,500	5,423,200
<b>Total Federal Support</b>	<b>8,024,100</b>	<b>7,840,800</b>	<b>8,068,400</b>	<b>8,433,700</b>	<b>8,477,600</b>
<b>Local Support:</b>					
<b>Taxes:</b>					
Sales	46,629,900	43,470,000	46,331,300	46,550,000	46,550,000
Property	48,813,900	50,287,600	50,354,500	50,877,800	50,878,800
Tobacco Excise	3,029,500	2,900,000	2,900,000	2,784,000	2,675,000
Hotel	1,489,000	1,450,000	1,500,000	1,500,000	1,600,000
Alcohol	957,900	925,000	975,000	975,000	975,000
<b>Total Taxes</b>	<b>100,920,200</b>	<b>99,032,600</b>	<b>102,060,800</b>	<b>102,686,800</b>	<b>102,678,800</b>
<b>Charges for Services:</b>					
General Governmental Funds	6,104,800	6,684,800	6,356,000	6,444,400	6,568,800
Special Revenue Funds	1,245,600	1,404,100	1,052,100	1,281,300	1,415,300
Enterprise Funds	122,176,999	114,246,000	123,929,000	128,941,500	131,680,200
<b>Total Charges for Services</b>	<b>129,527,399</b>	<b>122,334,900</b>	<b>131,337,100</b>	<b>136,667,200</b>	<b>139,664,300</b>
<b>Licenses, Permits, Fees</b>					
General Governmental Funds	1,042,400	930,700	919,400	893,900	903,500
Special Revenue Funds	11,714,600	12,108,400	12,073,000	12,768,700	13,191,500
Special Assessment Funds	179,100	286,100	194,400	246,900	250,900
Enterprise Funds	808,100	841,000	861,000	861,000	861,000
<b>Total Licenses, Permits, Fees</b>	<b>13,744,200</b>	<b>14,166,200</b>	<b>14,047,800</b>	<b>14,770,500</b>	<b>15,206,900</b>

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Fines and Forfeitures:</b>					
General Governmental Funds	389,500	345,000	280,900	251,100	251,100
Special Revenue Funds	37,000	43,300	10,400	10,400	10,400
Special Assessment Funds	23,700	20,700	22,300	22,200	19,600
Enterprise Funds	30,900	25,000	25,000	25,000	25,000
<b>Total Fines and Forfeitures</b>	<b>481,100</b>	<b>434,000</b>	<b>338,600</b>	<b>308,700</b>	<b>306,100</b>
<b>Rentals and Leases:</b>					
General Governmental Funds	769,500	742,800	766,900	765,600	769,600
Special Revenue Funds	760,700	849,300	724,900	877,900	879,900
Permanent Fund	10,900	11,800	10,900	11,200	11,200
Enterprise Funds	3,256,200	3,147,000	3,176,700	3,183,900	3,193,900
<b>Total Rentals and Leases</b>	<b>4,797,300</b>	<b>4,750,900</b>	<b>4,679,400</b>	<b>4,838,600</b>	<b>4,854,600</b>
<b>Investment &amp; Interest Income:</b>					
General Governmental Funds	1,597,900	1,968,000	1,478,700	1,936,500	1,889,500
Special Revenue Funds	73,200	82,400	166,000	213,600	288,000
Debt Service Funds	30,000	-	-	-	-
Permanent Fund	199,700	102,000	284,000	132,100	134,200
Enterprise Funds	559,909	599,100	439,900	621,100	621,100
Internal Service Funds	30,000	52,000	35,400	45,100	45,100
<b>Total Investment &amp; Int. Income</b>	<b>2,490,709</b>	<b>2,803,500</b>	<b>2,404,000</b>	<b>2,948,400</b>	<b>2,977,900</b>
<b>Sales:</b>					
General Governmental Funds	52,500	48,500	62,600	59,700	65,700
Special Revenue Funds	793,200	496,000	615,300	585,100	656,900
Enterprise Funds	77,600	75,000	2,634,000	34,000	34,000
Internal Service Funds	800	-	-	-	-
<b>Total Sales</b>	<b>924,100</b>	<b>619,500</b>	<b>3,311,900</b>	<b>678,800</b>	<b>756,600</b>
<b>Donations:</b>					
General Governmental Funds	93,100	98,400	26,300	78,500	78,500
Special Revenue Funds	59,200	75,000	100,000	100,000	100,000
<b>Total Donations</b>	<b>152,300</b>	<b>173,400</b>	<b>126,300</b>	<b>178,500</b>	<b>178,500</b>
<b>Other Income:</b>					
Special Assessments	33,000	112,800	45,400	22,500	22,500
Student Activities Fundraising	-	1,950,000	1,950,000	2,100,000	2,100,000
Miscellaneous Revenues	260,300	51,200	111,600	122,200	126,800
<b>Total Other Income</b>	<b>293,300</b>	<b>2,114,000</b>	<b>2,107,000</b>	<b>2,244,700</b>	<b>2,249,300</b>
<b>Total Local Support</b>	<b>253,330,608</b>	<b>246,429,000</b>	<b>260,412,900</b>	<b>265,322,200</b>	<b>268,873,000</b>
<b>Total Revenues</b>	<b>\$ 329,357,949</b>	<b>323,752,700</b>	<b>338,733,200</b>	<b>338,990,800</b>	<b>340,828,400</b>



# SUMMARY OF EXPENDITURES BY FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>General Governmental Funds:</b>					
Mayor and Assembly Administration:	\$ 5,970,100	5,404,100	5,393,600	5,538,500	4,974,400
City Manager	2,473,600	3,060,200	2,794,600	2,827,700	2,257,400
City Clerk	398,900	415,200	375,100	377,000	382,300
Human Resources	583,700	614,500	587,100	648,400	662,100
Management Information Systems	2,514,900	2,681,800	2,608,200	2,794,700	2,874,700
Capital City Fire	4,001,900	4,101,300	3,950,400	4,285,700	4,476,800
Capital City Rescue	4,336,100	4,352,700	4,352,700	4,511,100	4,631,800
Capital Transit	6,447,900	6,903,900	6,402,300	6,929,000	7,057,900
Community Development	2,848,700	2,934,200	2,854,000	2,992,700	3,014,600
General Engineering	525,100	544,000	504,700	530,000	542,600
Finance	5,154,100	5,564,800	5,367,500	5,752,400	5,715,400
Law	2,116,200	2,282,300	2,170,200	2,363,100	2,395,200
Libraries	2,893,800	3,108,700	2,999,600	3,534,800	3,579,900
Parks and Recreation:					
Building Maintenance	2,377,500	2,540,300	2,538,900	-	-
Parks and Landscape	1,811,400	1,803,600	1,814,800	2,213,200	2,245,900
Recreation	5,531,900	5,554,000	5,512,500	5,763,400	5,855,400
Visitor Services	1,078,600	1,133,400	1,094,900	1,148,800	1,161,100
Police	14,035,700	14,887,900	14,449,800	15,658,000	15,942,500
Streets	4,995,400	5,278,500	5,093,200	5,395,200	5,496,700
Support To Other Funds	30,864,800	27,947,600	27,947,600	28,670,400	29,085,200
Interdepartmental Charges	(5,915,300)	(6,134,400)	(6,079,500)	(4,579,100)	(4,588,700)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
<b>Total</b>	<b>94,520,700</b>	<b>94,454,300</b>	<b>92,207,900</b>	<b>96,830,700</b>	<b>97,238,900</b>
<b>Special Revenue Funds:</b>					
Education - Operating	69,914,400	72,389,000	72,237,700	70,161,000	70,088,800
Education - Special Revenue	14,349,300	15,246,500	14,743,100	15,638,900	15,640,300
Sales Tax	899,700	923,100	957,800	1,081,800	1,094,400
Hotel Tax	25,500	25,500	25,600	24,500	24,900
Tobacco Excise Tax	31,600	31,200	31,300	41,100	41,900
Affordable Housing	75,500	153,000	73,000	116,000	116,000
Downtown Parking	465,100	542,200	506,300	461,700	466,300
Eaglecrest	2,455,100	2,772,000	2,086,400	2,700,500	2,700,500
Lands	845,300	1,110,900	1,110,900	1,153,000	1,196,100
Library Minor Contributions	25,000	45,000	25,000	100,000	11,900
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
Support To Other Funds	63,000,000	61,735,200	61,735,200	59,444,200	54,947,600
Interdepartmental Charges	(2,700)	-	-	-	-
<b>Total</b>	<b>152,094,800</b>	<b>154,984,600</b>	<b>153,543,300</b>	<b>150,933,700</b>	<b>146,339,700</b>

Exhibit 3

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# SUMMARY OF EXPENDITURES BY FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Debt Service Funds</b>					
Debt Service	23,628,300	21,382,700	21,447,200	18,030,200	16,659,000
<b>Total</b>	<b>23,628,300</b>	<b>21,382,700</b>	<b>21,447,200</b>	<b>18,030,200</b>	<b>16,659,000</b>
<b>Special Assessment Funds:</b>					
Special Assessment	124,200	122,700	122,700	121,400	142,400
Support To Other Funds	198,500	288,800	198,500	251,000	255,500
<b>Total</b>	<b>322,700</b>	<b>411,500</b>	<b>321,200</b>	<b>372,400</b>	<b>397,900</b>
<b>Permanent Fund:</b>					
Jensen-Olson Arboretum	142,000	-	-	-	-
Support To Other Funds	89,300	89,300	89,300	90,000	90,000
<b>Total</b>	<b>231,300</b>	<b>89,300</b>	<b>89,300</b>	<b>90,000</b>	<b>90,000</b>
<b>Enterprise:</b>					
Juneau International Airport	6,706,500	7,064,000	7,203,900	7,492,900	7,572,800
Bartlett Regional Hospital	105,003,000	90,572,800	97,831,400	100,692,400	102,859,900
Boat Harbors	3,507,100	3,671,200	3,844,200	4,015,500	4,052,400
Docks	1,727,600	1,629,300	1,690,500	1,782,000	1,801,200
Water	2,733,200	4,039,500	2,653,700	3,446,600	3,530,100
Wastewater	8,907,100	11,052,800	8,364,900	11,344,500	11,248,400
Waste Management	1,032,000	1,605,900	4,738,300	1,444,900	1,451,900
Support To Other Funds	9,023,000	8,248,000	9,548,000	5,445,000	3,915,000
Interdepartmental Charges	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
<b>Total</b>	<b>138,628,500</b>	<b>127,872,500</b>	<b>135,863,900</b>	<b>135,652,800</b>	<b>136,420,700</b>
<b>Internal Service Funds:</b>					
Equipment Acquisition	2,581,700	7,412,400	7,151,600	3,476,300	1,995,000
Fleet Maintenance	1,901,800	2,142,400	1,955,300	2,153,500	2,186,100
Risk Management	22,654,300	22,969,400	22,284,100	22,620,200	22,715,700
Building Maintenance	-	-	-	2,509,000	2,553,900
Interdepartmental Charges	(25,797,600)	(26,480,600)	(26,313,600)	(29,109,600)	(29,269,600)
<b>Total</b>	<b>1,340,200</b>	<b>6,043,600</b>	<b>5,077,400</b>	<b>1,649,400</b>	<b>181,100</b>
<b>Capital Projects:</b>					
Capital Projects	31,907,000	27,483,200	30,082,400	23,627,500	19,860,900
CIP Engineering	674,100	1,988,500	689,300	2,092,500	2,154,100
Support To Other Funds	946,800	100,000	100,000	-	-
<b>Total</b>	<b>33,527,900</b>	<b>29,571,700</b>	<b>30,871,700</b>	<b>25,720,000</b>	<b>22,015,000</b>
<b>Total of Departmental Expenditures</b>	<b>444,294,400</b>	<b>434,810,200</b>	<b>439,421,900</b>	<b>429,279,200</b>	<b>419,342,300</b>
<b>Less: Support to Other Funds</b>	<b>104,122,400</b>	<b>98,408,900</b>	<b>99,618,600</b>	<b>93,900,600</b>	<b>88,293,300</b>
<b>Total Expenditures</b>	<b>\$340,172,000</b>	<b>336,401,300</b>	<b>339,803,300</b>	<b>335,378,600</b>	<b>331,049,000</b>

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

	FY19 Adopted Budget			
	Salary/OT	Benefits	Commodities/Svcs	Sum
<b>General Governmental Funds:</b>				
Mayor and Assembly Administration:	78,000	135,500	360,900	574,400
City Manager	780,300	369,600	1,167,800	2,317,700
City Clerk	197,900	93,500	84,000	375,400
Management Information Systems	1,204,400	595,200	941,700	2,741,300
Capital City Fire/Rescue	4,315,800	2,033,800	2,383,300	8,732,900
Capital Transit	2,806,100	1,459,300	2,664,400	6,929,800
Community Development	1,719,700	879,900	407,200	3,006,800
General Engineering	1,483,300	718,400	321,400	2,523,100
Finance	3,243,900	1,698,100	835,700	5,777,700
Human Resources	339,800	172,200	134,100	646,100
Law	1,141,700	533,900	680,800	2,356,400
Libraries	1,567,600	848,500	1,080,800	3,496,900
Parks and Recreation:				
Parks and Landscape	994,300	508,200	717,900	2,220,400
Recreation	1,411,700	593,200	1,989,600	3,994,500
Centennial Hall (Visitor Services)	414,700	202,900	534,400	1,152,000
Police	8,387,400	3,954,600	2,311,200	14,653,200
Streets	1,558,400	817,000	2,942,600	5,318,000
<b>Total</b>	<b>31,645,000</b>	<b>15,613,800</b>	<b>19,557,800</b>	<b>66,816,600</b>
<b>Special Revenue Funds:</b>				
Education	41,227,100	24,009,900	15,545,600	80,782,600
Downtown Parking	19,600	10,800	431,200	461,600
Eaglecrest	1,139,800	329,500	1,185,000	2,654,300
Lands	311,600	150,900	527,800	990,300
<b>Total</b>	<b>42,698,100</b>	<b>24,501,100</b>	<b>17,689,600</b>	<b>84,888,800</b>
<b>Special Assessment Funds:</b>				
Engineering	242,500	123,000	73,000	438,500
<b>Total</b>	<b>242,500</b>	<b>123,000</b>	<b>73,000</b>	<b>438,500</b>
<b>Enterprise:</b>				
Juneau International Airport	2,516,400	1,235,800	4,609,300	8,361,500
Bartlett Regional Hospital	45,878,768	20,709,168	26,918,300	93,506,236
Harbors	1,188,400	629,000	1,432,300	3,249,700
Docks	825,400	430,400	848,100	2,103,900
Water	1,090,700	544,800	1,613,500	3,249,000
Wastewater	2,962,700	1,476,600	5,527,200	9,966,500
Waste Management	127,000	63,700	1,181,300	1,372,000
<b>Total</b>	<b>54,589,368</b>	<b>25,089,468</b>	<b>42,130,000</b>	<b>121,808,836</b>
<b>Internal Service Funds:</b>				
Building Maintenance	838,100	438,800	699,300	1,976,200
Public Works Fleet	481,800	244,200	1,419,700	2,145,700
Risk Management	433,600	221,000	21,611,600	22,266,200
<b>Total</b>	<b>1,753,500</b>	<b>904,000</b>	<b>23,730,600</b>	<b>26,388,100</b>
<b>Capital Projects:</b>				
CIP Engineering	1,240,800	595,400	248,400	2,084,600
<b>Total</b>	<b>1,240,800</b>	<b>595,400</b>	<b>248,400</b>	<b>2,084,600</b>
<b>Grand Total</b>	<b>132,169,268</b>	<b>66,826,768</b>	<b>103,429,400</b>	<b>\$ 302,425,436</b>

Exhibit 3

# SUMMARY OF STAFFING

	Number of FTEs					
	FY15	FY16	FY17	FY18 Amended Budget	FY19 Adopted Budget	FY20 Approved Budget
<b>General Governmental Funds:</b>						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	9.00	9.00	9.50	10.50	10.50	10.50
City Clerk	3.68	3.68	2.68	2.68	2.68	2.68
Management Information Systems	13.66	13.66	14.66	14.66	14.66	14.66
Capital City Fire/Rescue	44.98	44.98	47.98	47.98	47.98	47.98
Capital Transit	39.48	39.48	39.58	39.98	39.98	39.98
Community Development	23.00	23.00	23.00	24.00	24.00	24.00
General Engineering	3.35	3.10	3.10	3.10	3.10	3.10
Finance	45.00	46.00	46.00	45.00	45.50	45.00
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	11.00	11.00	11.00	12.00	12.00	12.00
Libraries	26.53	27.28	28.35	28.35	28.35	28.35
Parks and Recreation:						
Parks and Landscape	17.56	16.56	16.56	16.72	17.47	17.47
Recreation	53.67	50.76	52.03	48.39	48.39	48.39
Centennial Hall (Visitor Services)	N/A	N/A	7.73	7.73	7.73	7.73
Police	93.84	93.84	93.84	94.34	94.84	94.84
Public Works Administration	3.00	2.75	-	-	-	-
Streets	22.30	22.26	22.31	21.91	21.91	21.91
<b>Total</b>	<b>423.45</b>	<b>420.75</b>	<b>431.72</b>	<b>430.74</b>	<b>432.49</b>	<b>431.99</b>
<b>Special Revenue Funds:</b>						
Education	662.20	671.75	671.75	682.53	668.57	667.67
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	33.63	33.63	31.84	32.08	32.08	32.08
Lands	3.00	3.00	3.75	3.75	3.60	3.60
Visitor Services	7.33	7.73	N/A	N/A	N/A	N/A
<b>Total</b>	<b>706.47</b>	<b>716.42</b>	<b>707.65</b>	<b>718.67</b>	<b>704.56</b>	<b>703.66</b>
<b>Special Assessment Funds:</b>						
Engineering	1.25	1.25	1.25	1.25	1.25	1.25
<b>Total</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<b>Enterprise:</b>						
Juneau International Airport	35.08	33.84	34.06	34.06	34.46	34.46
Bartlett Regional Hospital	432.90	434.31	464.30	463.90	464.11	464.00
Harbors	17.67	17.67	17.08	17.08	17.08	17.08
Docks	10.76	10.76	10.76	12.01	12.01	12.01
Water	14.66	14.66	14.15	14.15	14.33	14.33
Wastewater	34.34	35.34	35.34	36.90	36.86	35.86
Waste Management	1.00	1.00	1.00	1.85	1.60	1.60
<b>Total</b>	<b>546.41</b>	<b>547.58</b>	<b>576.69</b>	<b>579.95</b>	<b>580.45</b>	<b>579.34</b>
<b>Internal Service Funds:</b>						
Building Maintenance	10.75	10.75	11.25	12.25	11.50	11.50
Public Works Fleet	6.20	6.20	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
<b>Total</b>	<b>22.65</b>	<b>22.65</b>	<b>23.20</b>	<b>24.20</b>	<b>23.45</b>	<b>23.45</b>
<b>Capital Projects:</b>						
CIP Engineering	14.80	13.30	13.30	13.60	12.79	12.79
<b>Total</b>	<b>14.80</b>	<b>13.30</b>	<b>13.30</b>	<b>13.60</b>	<b>12.79</b>	<b>12.79</b>
<b>Total Staffing</b>	<b>1,715.03</b>	<b>1,721.95</b>	<b>1,753.81</b>	<b>1,768.41</b>	<b>1,754.99</b>	<b>1,752.48</b>

# INTERDEPARTMENTAL CHARGES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>General Governmental:</b>					
Mayor and Assembly	\$ 68,800	68,800	68,800	73,300	73,300
City Manager	208,300	208,300	208,300	221,200	221,200
City Clerk	169,300	168,900	168,900	137,300	137,300
Human Resources	220,000	220,000	220,000	216,400	216,400
Management Information Systems	667,100	694,300	657,800	623,100	623,100
Finance	2,158,500	2,157,700	2,156,300	2,194,600	2,208,300
General Engineering	9,400	9,400	9,400	3,000	3,000
Law	531,700	631,700	631,700	600,400	600,400
Building Maintenance	1,380,200	1,493,800	1,487,200	-	-
Parks and Landscape	108,500	108,500	126,500	146,500	146,500
Parks and Recreation	279,800	279,800	279,800	270,200	270,200
Police	67,100	78,200	48,800	78,100	74,000
Streets	46,600	15,000	16,000	15,000	15,000
	<b>5,915,300</b>	<b>6,134,400</b>	<b>6,079,500</b>	<b>4,579,100</b>	<b>4,588,700</b>
<b>Special Revenue:</b>					
Lands	<b>2,700</b>	-	-	-	-
<b>Enterprise:</b>					
Docks	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Internal Service:</b>					
Equipment Acquisition	2,149,800	2,249,700	2,251,400	2,476,600	2,586,800
Fleet Maintenance	1,844,100	2,197,000	2,023,900	2,145,900	2,182,700
Risk Management	21,803,700	22,033,900	22,038,300	22,020,600	22,039,600
Building Maintenance	-	-	-	2,466,500	2,460,500
	<b>25,797,600</b>	<b>26,480,600</b>	<b>26,313,600</b>	<b>29,109,600</b>	<b>29,269,600</b>
<b>Total Interdepartmental Charges</b>	<b>\$ 31,726,600</b>	<b>32,626,000</b>	<b>32,404,100</b>	<b>33,699,700</b>	<b>33,869,300</b>

# NOTES

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# SUPPORT TO OTHER FUNDS

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>General Governmental Funds Support To:</b>					
Education - Operating	\$ 25,919,800	26,935,900	26,935,900	27,789,100	28,260,200
Education - Special Revenue					
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	700,000	700,000	700,000	725,000	725,000
Marine Passenger Fee	155,900	55,400	55,400	-	-
Debt Service	2,842,300	56,300	56,300	56,300	-
Capital Projects	1,146,800	100,000	100,000	-	-
<b>Total</b>	<b>30,864,800</b>	<b>27,947,600</b>	<b>27,947,600</b>	<b>28,670,400</b>	<b>29,085,200</b>
<b>Special Revenue Funds Support To:</b>					
Sales Tax Support To:					
General Governmental	26,536,900	26,776,500	26,776,500	26,711,500	25,711,500
Affordable Housing	-	-	-	400,000	400,000
Debt Service	2,319,600	2,755,000	2,755,000	1,040,000	-
Bartlett Regional Hospital	945,000	945,000	945,000	975,000	975,000
Waste Management	-	600,000	600,000	400,000	400,000
Capital Projects	15,220,000	13,570,000	13,570,000	17,500,000	-
Available for Capital Projects	-	-	-	-	18,000,000
Hotel Tax Support To:					
General Governmental	621,500	684,300	684,300	720,000	720,000
Visitor Services	811,000	1,040,000	1,040,000	860,000	860,000
Tobacco Excise Tax Support To:					
General Governmental	1,673,600	1,766,100	1,766,100	2,263,900	2,154,900
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	400,000	500,000	500,000	-	-
Education Interfund Transfers	175,300	-	-	-	-
Lands Support To:					
Capital Projects	1,680,000	685,000	685,000	100,000	100,000
Marine Passenger Fee Support To:					
General Governmental	3,528,600	3,043,700	3,043,700	2,666,800	2,666,800
Downtown Parking	-	-	-	12,800	12,800
Bartlett Regional Hospital	131,600	-	-	-	-
Docks	287,600	287,600	287,600	457,600	287,600
Building Maintenance	-	-	-	46,200	46,200
Capital Projects	1,458,100	1,868,700	1,868,700	2,675,000	-
Port Development Support To:					
Debt Service	2,093,200	2,095,300	2,095,300	2,097,400	2,094,800
Capital Projects	4,600,000	4,600,000	4,600,000	-	-
<b>Total</b>	<b>63,000,000</b>	<b>61,735,200</b>	<b>61,735,200</b>	<b>59,444,200</b>	<b>54,947,600</b>



## SUPPORT TO OTHER FUNDS

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Special Assessment Funds Support To:</b>					
General Governmental	198,500	288,800	198,500	251,000	255,500
<b>Total</b>	<b>198,500</b>	<b>288,800</b>	<b>198,500</b>	<b>251,000</b>	<b>255,500</b>
<b>Permanent Fund Support To:</b>					
General Governmental	89,300	89,300	89,300	90,000	90,000
<b>Total</b>	<b>89,300</b>	<b>89,300</b>	<b>89,300</b>	<b>90,000</b>	<b>90,000</b>
<b>Enterprise Funds Support To:</b>					
General Governmental	-	-	-	-	-
Capital Projects	9,023,000	8,248,000	9,548,000	5,445,000	3,915,000
<b>Total</b>	<b>9,023,000</b>	<b>8,248,000</b>	<b>9,548,000</b>	<b>5,445,000</b>	<b>3,915,000</b>
<b>Capital Projects Support To:</b>					
General Governmental	696,800	-	-	-	-
Sales Tax	-	100,000	100,000	-	-
Marine Passenger Fee	250,000	-	-	-	-
<b>Total</b>	<b>946,800</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Total Support To Other Funds</b>	<b>\$ 104,122,400</b>	<b>98,408,900</b>	<b>99,618,600</b>	<b>93,900,600</b>	<b>88,293,300</b>

## SUPPORT FROM OTHER FUNDS

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>General Governmental Funds Support From:</b>					
Sales Tax	\$ 26,536,900	26,776,500	26,776,500	26,711,500	25,711,500
Hotel Tax	1,432,500	1,724,300	1,724,300	1,580,000	1,580,000
Tobacco Excise Tax	1,673,600	1,766,100	1,766,100	2,263,900	2,154,900
Marine Passenger Fee	3,528,600	3,043,700	3,043,700	2,666,800	2,666,800
Special Assessment Funds	198,500	288,800	198,500	251,000	255,500
Permanent Fund	89,300	89,300	89,300	90,000	90,000
Capital Projects	696,800	-	-	-	-
<b>Total</b>	<b>34,156,200</b>	<b>33,688,700</b>	<b>33,598,400</b>	<b>33,563,200</b>	<b>32,458,700</b>
<b>Special Revenue Funds Support From:</b>					
Sales Tax From:					
Capital Projects	-	100,000	100,000	-	-
Affordable Housing From:					
Sales Tax	-	-	-	400,000	400,000
Education - Operating Support From:					
General Governmental Funds	24,994,100	25,842,700	25,842,700	26,412,600	26,576,200
Education - Special Revenue Support From:					
General Governmental Funds	925,700	1,093,200	1,093,200	1,376,500	1,684,000
Education Interfund Transfers	175,300	-	-	-	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Marine Passenger Fee	-	-	-	12,800	12,800
Eaglecrest Support From:					
General Governmental Funds	700,000	700,000	700,000	725,000	725,000
Marine Passenger Fees Support From:					
General Governmental Funds	155,900	55,400	55,400	-	-
Capital Projects	250,000	-	-	-	-
<b>Total</b>	<b>27,301,000</b>	<b>27,891,300</b>	<b>27,891,300</b>	<b>29,026,900</b>	<b>29,498,000</b>
<b>Debt Service Funds Support From:</b>					
General Governmental Funds	2,842,300	56,300	56,300	56,300	-
Sales Tax	2,319,600	2,755,000	2,755,000	1,040,000	-
Port Development	2,093,200	2,095,300	2,095,300	2,097,400	2,094,800
Capital Projects	-	-	-	-	-
<b>Total</b>	<b>7,255,100</b>	<b>4,906,600</b>	<b>4,906,600</b>	<b>3,193,700</b>	<b>2,094,800</b>

# SUPPORT FROM OTHER FUNDS

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Enterprise Funds Support From:</b>					
Bartlett Regional Hospital Support From:					
Sales Tax	945,000	945,000	945,000	975,000	975,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	131,600	-	-	-	-
Waste Management Support From:					
Sales Tax	-	600,000	600,000	400,000	400,000
Docks Support From:					
Marine Passenger Fees	287,600	287,600	287,600	457,600	287,600
<b>Total</b>	<b>1,882,200</b>	<b>2,350,600</b>	<b>2,350,600</b>	<b>2,350,600</b>	<b>2,180,600</b>
<b>Internal Service Support From:</b>					
Marine Passenger Fees	-	-	-	46,200	46,200
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,200</b>	<b>46,200</b>
<b>Capital Projects Support From:</b>					
General Governmental Funds	1,146,800	100,000	100,000	-	-
Sales Tax	15,220,000	13,570,000	13,570,000	17,500,000	18,000,000
Tobacco Excise Tax	400,000	500,000	500,000	-	-
Lands	1,680,000	685,000	685,000	100,000	100,000
Marine Passenger Fees	1,458,100	1,868,700	1,868,700	2,675,000	-
Port Development	4,600,000	4,600,000	4,600,000	-	-
Bartlett Regional Hospital	4,550,000	-	-	-	-
Boat Harbors	3,033,000	733,000	733,000	-	-
Docks	-	200,000	200,000	-	-
Water	890,000	2,500,000	2,500,000	1,600,000	2,750,000
Wastewater	550,000	4,815,000	4,815,000	3,845,000	665,000
Waste Management	-	-	1,300,000	-	500,000
<b>Total</b>	<b>33,527,900</b>	<b>29,571,700</b>	<b>30,871,700</b>	<b>25,720,000</b>	<b>22,015,000</b>
<b>Total Support From Other Funds</b>	<b>\$ 104,122,400</b>	<b>98,408,900</b>	<b>99,618,600</b>	<b>93,900,600</b>	<b>88,293,300</b>

# CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
<b>General Governmental Funds</b>	<b>\$ 24,345,000</b>		<b>66,372,900</b>		<b>33,563,200</b>		<b>28,670,400</b>
<b>Special Revenue Funds:</b>							
Education - Operating	609,800		43,892,400		26,412,600		-
Education - Special Revenue	1,558,000		14,102,000		1,376,500		-
Sales Tax	6,692,100		47,546,500		-		47,026,500
Hotel Tax	492,300		1,500,000		-		1,580,000
Tobacco Excise Tax	651,000		2,784,000		-		2,781,900
Affordable Housing	643,600		100		400,000		-
Downtown Parking	263,100		391,700		112,800		-
Eaglecrest	112,800		1,985,000		725,000		-
Lands	1,584,500		1,006,500		-		100,000
Library Minor Contributions	111,900		-		-		-
Marine Passenger Fee	685,600		5,500,000		-		5,858,400
Port Development	3,081,400		8,350,000		-		2,097,400
<b>Total Special Revenue Funds</b>	<b>16,486,100</b>		<b>127,058,200</b>		<b>29,026,900</b>		<b>59,444,200</b>
<b>Debt Service Funds</b>	<b>6,695,700</b>		<b>15,040,400</b>		<b>3,193,700</b>		<b>-</b>
<b>Special Assessment Funds</b>	<b>1,686,800</b>		<b>291,600</b>		<b>-</b>		<b>251,000</b>
<b>Jensen-Olson Arboretum</b>	<b>2,690,500</b>		<b>143,300</b>		<b>-</b>		<b>90,000</b>
<b>Enterprise Funds:</b>							
Juneau International Airport	4,985,700		7,253,400		-		-
Bartlett Regional Hospital	75,323,900		101,364,800		1,493,000		-
Boat Harbors	1,081,000		4,254,900		-		-
Docks	3,755,100		1,762,600		457,600		-
Water	7,854,000		5,740,800		-		1,600,000
Wastewater	10,480,900		13,212,700		-		3,845,000
Waste Management	(657,500)		1,489,500		400,000		-
<b>Total Enterprise Funds</b>	<b>102,823,100</b>		<b>135,078,700</b>		<b>2,350,600</b>		<b>5,445,000</b>
<b>Internal Service Funds:</b>							
Public Works Fleet	4,493,400		2,596,700		-		-
Building Maintenance	-		2,466,500		46,200		-
Risk Management	7,712,400		22,020,600		-		-
<b>Total Internal Service Funds</b>	<b>12,205,800</b>		<b>27,083,800</b>		<b>46,200</b>		<b>-</b>
<b>Capital Projects</b>	<b>-</b>		<b>-</b>		<b>1,600,000</b>		<b>-</b>
<b>Interdepartmental Charges</b>	<b>-</b>		<b>33,699,700</b>		<b>-</b>		<b>-</b>
<b>Total City Funds</b>	<b>\$ 166,933,000</b>		<b>404,768,600</b>		<b>69,780,600</b>		<b>63,910,600</b>

## CHANGES IN FUND BALANCES – FY19

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
<b>73,263,700</b>		<b>22,347,000</b>		<b>16,470,800</b>		<b>5,876,200</b>	<b>General Governmental Funds</b>
							<b>Special Revenue Funds:</b>
70,161,000		753,800		-		753,800	Education - Operating
15,638,900		1,397,600		-		1,397,600	Education - Special Revenue
1,081,800		6,130,300		-		6,130,300	Sales Tax
24,500		387,800		-		387,800	Hotel Tax
41,100		612,000		-		612,000	Tobacco Excise Tax
116,000		927,700		-		927,700	Affordable Housing
461,700		305,900		-		305,900	Downtown Parking
2,700,500		122,300		-		122,300	Eaglecrest
1,153,000		1,338,000		-		1,338,000	Lands
100,000		11,900		-		11,900	Library Minor Contributions
5,500		321,700		-		321,700	Marine Passenger Fee
5,500		9,328,500		-		9,328,500	Port Development
<b>91,489,500</b>		<b>21,637,500</b>		<b>-</b>		<b>21,637,500</b>	<b>Total Special Revenue Funds</b>
<b>18,030,200</b>		<b>6,899,600</b>		<b>2,097,000</b>		<b>4,802,600</b>	<b>Debt Service Funds</b>
<b>121,400</b>		<b>1,606,000</b>		<b>-</b>		<b>1,606,000</b>	<b>Special Assessment Funds</b>
<b>-</b>		<b>2,743,800</b>		<b>2,097,200</b>		<b>646,600</b>	<b>Jensen-Olson Arboretum</b>
							<b>Enterprise Funds:</b>
7,492,900		4,746,200		-		4,746,200	Juneau International Airport
100,692,400		77,489,300		1,705,300		75,784,000	Bartlett Regional Hospital
4,015,500		1,320,400		742,100		578,300	Boat Harbors
1,782,000		4,193,300		-		4,193,300	Dock
3,446,600		8,548,200		-		8,548,200	Water
11,344,500		8,504,100		-		8,504,100	Wastewater
1,444,900		(212,900)		-		(212,900)	Waste Management
<b>130,218,800</b>		<b>104,588,600</b>		<b>2,447,400</b>		<b>102,141,200</b>	<b>Total Enterprise Funds</b>
							<b>Internal Service Funds:</b>
3,483,900		3,606,200		-		3,606,200	Public Works Fleet
2,509,000		3,700		-		3,700	
22,620,200		7,112,800		-		7,112,800	Risk Management
<b>28,613,100</b>		<b>10,722,700</b>		<b>-</b>		<b>10,722,700</b>	<b>Total Internal Service Funds</b>
<b>1,600,000</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Capital Projects</b>
<b>33,699,700</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Interdepartmental Charges</b>
<b>377,036,400</b>		<b>170,545,200</b>		<b>23,112,400</b>		<b>147,432,800</b>	<b>Total City Funds</b>

Exhibit 3

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# CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+ Projected Revenues	+ Support From	- Support To
<b>General Governmental Funds</b>	<b>\$ 22,347,000</b>	<b>66,125,700</b>	<b>32,458,700</b>	<b>29,085,200</b>
<b>Special Revenue Funds:</b>				
Education - Operating	753,800	43,721,100	26,576,200	-
Education - Special Revenue	1,397,600	14,133,400	1,544,000	-
Sales Tax	6,130,300	47,546,500	-	45,486,500
Hotel Tax	387,800	1,600,000	-	1,580,000
Tobacco Excise Tax	612,000	2,675,000	-	2,672,900
Affordable Housing	927,700	100	400,000	-
Downtown Parking	305,900	391,700	112,800	-
Eaglecrest	122,300	2,116,900	725,000	-
Lands	1,338,000	1,159,700	-	100,000
Library Minor Contributions	11,900	-	-	-
Marine Passenger Fee	321,700	5,750,000	-	3,013,400
Port Development	9,328,500	8,750,000	-	2,094,800
<b>Total Special Revenue Funds</b>	<b>21,637,500</b>	<b>127,844,400</b>	<b>29,358,000</b>	<b>54,947,600</b>
<b>Debt Service Funds</b>	<b>6,899,600</b>	<b>13,676,100</b>	<b>2,094,800</b>	<b>-</b>
<b>Special Assessment Funds</b>	<b>1,606,000</b>	<b>293,000</b>	<b>-</b>	<b>255,500</b>
<b>Jensen-Olson Arboretum</b>	<b>2,743,800</b>	<b>145,400</b>	<b>-</b>	<b>90,000</b>
<b>Enterprise Funds:</b>				
Juneau International Airport	4,746,200	7,290,400	-	-
Bartlett Regional Hospital	77,489,300	103,824,500	1,493,000	-
Boat Harbors	1,320,400	4,219,900	-	-
Docks	4,193,300	1,762,600	287,600	-
Water	8,548,200	5,790,800	-	2,750,000
Wastewater	8,504,100	13,212,200	-	665,000
Waste Management	(212,900)	1,647,300	400,000	500,000
<b>Total Enterprise Funds</b>	<b>104,588,600</b>	<b>137,747,700</b>	<b>2,180,600</b>	<b>3,915,000</b>
<b>Internal Service Funds:</b>				
Public Works Fleet	3,606,200	2,706,900	-	-
Building Maintenance	3,700	2,460,500	46,200	-
Risk Management	7,112,800	22,039,600	-	-
<b>Total Internal Service Funds</b>	<b>10,722,700</b>	<b>27,207,000</b>	<b>46,200</b>	<b>-</b>
<b>Capital Projects</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>	<b>-</b>
<b>Interdepartmental Charges</b>	<b>-</b>	<b>33,869,300</b>	<b>-</b>	<b>-</b>
<b>Total City Funds</b>	<b>\$ 170,545,200</b>	<b>406,908,600</b>	<b>68,888,300</b>	<b>88,293,300</b>

## CHANGES IN FUND BALANCES – FY20

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
<b>73,266,700</b>		<b>18,579,500</b>		<b>16,470,800</b>		<b>2,108,700</b>	<b>General Governmental Funds</b>
							<b>Special Revenue Funds:</b>
70,088,800		962,300		-		962,300	Education - Operating
15,640,300		1,434,700		-		1,434,700	Education - Special Revenue
1,094,400		7,095,900		-		7,095,900	Sales Tax
24,900		382,900		-		382,900	Hotel Tax
41,900		572,200		-		572,200	Tobacco Excise Tax
116,000		1,211,800		-		1,211,800	Affordable Housing
466,300		344,100		-		344,100	Downtown Parking
2,700,500		263,700		-		263,700	Eaglecrest
1,196,100		1,201,600		-		1,201,600	Lands
11,900		-		-		-	Library Minor Contributions
5,500		3,052,800		-		3,052,800	Marine Passenger Fee
5,500		15,978,200		-		15,978,200	Port Development
<b>91,392,100</b>		<b>32,500,200</b>		<b>-</b>		<b>32,500,200</b>	<b>Total Special Revenue Funds</b>
<b>16,659,000</b>		<b>6,011,500</b>		<b>2,097,000</b>		<b>3,914,500</b>	<b>Debt Service Funds</b>
<b>142,400</b>		<b>1,501,100</b>		<b>-</b>		<b>1,501,100</b>	<b>Special Assessment Funds</b>
<b>-</b>		<b>2,799,200</b>		<b>2,097,200</b>		<b>702,000</b>	<b>Jensen-Olson Arboretum</b>
							<b>Enterprise Funds:</b>
7,572,800		4,463,800		-		4,463,800	Juneau International Airport
102,859,900		79,946,900		1,705,300		78,241,600	Bartlett Regional Hospital
4,052,400		1,487,900		738,100		749,800	Boat Harbors
1,801,200		4,442,300		-		4,442,300	Dock
3,530,100		8,058,900		-		8,058,900	Water
11,248,400		9,802,900		-		9,802,900	Wastewater
1,451,900		(117,500)		-		(117,500)	Waste Management
<b>132,516,700</b>		<b>108,085,200</b>		<b>2,443,400</b>		<b>105,641,800</b>	<b>Total Enterprise Funds</b>
							<b>Internal Service Funds:</b>
1,998,400		4,314,700		-		4,314,700	Public Works Fleet
2,553,900		(43,500)		-		(43,500)	
22,715,700		6,436,700		-		6,436,700	Risk Management
<b>27,268,000</b>		<b>10,707,900</b>		<b>-</b>		<b>10,707,900</b>	<b>Total Internal Service Funds</b>
<b>2,750,000</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Capital Projects</b>
<b>33,869,300</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Interdepartmental Charges</b>
<b>377,864,200</b>		<b>180,184,600</b>		<b>23,108,400</b>		<b>157,076,200</b>	<b>Total City Funds</b>



# CHANGES IN FUND BALANCES

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## 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 adopted balance in the Budget Reserve is \$16.47 million for FY19 and for FY20. For FY19, \$400,000 in Sales Tax proceeds will be deposited into the Budget Reserve with no further deposits in FY20.

## Individual Funds

The following is a summary and explanation of the FY19 adopted and FY20 approved ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

**General Fund** – The two-year budget as presented projects \$2.11 million carry forward of available fund balance for years after FY20, excluding the \$16.47 million set aside as the general governmental budget reserves. In order to balance the FY19 and FY20 operating budgets we are projecting to use \$2.00 million of fund balance to support our operating needs in FY19 and \$3.77 million to support our operating needs for FY20.

**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 to provide infrastructure and services to cruise ships and their passengers. The projected ending fund balance is \$321,700 for FY19 and \$3,052,800 for FY20.

**Eaglecrest** – CBJ's policy is to keep fund balance at a sufficient level to offset one bad season every three years. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. The projected ending fund balance is \$122,300 for FY19 and \$263,700 for FY20. However, these amounts are entirely restricted for inventory and compensated absences.

**Education Operating and Special Revenue/Other** – These fund balances are managed by the Juneau School District Board of Education. The FY19 adopted fund balance carryforward is \$2.15 million and the FY20 approved fund balance carryforward is \$2.54 million. The District tries to carry an additional \$1.00 million forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1.40 million for FY19 and \$1.57 million for FY20 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

**Lands and Resource Management** – The projected carryover for FY19 is \$1.34 million and for FY20 is \$1.20 million. These funds are restricted and not considered available for other general governmental functions.

# CHANGES IN FUND BALANCES

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**Downtown Parking** – The total projected carryover is \$293,600 for FY19 and \$319,400 for FY20. This balance is restricted and not considered available for other general governmental functions.

**Sales Tax** – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The total adopted carryover for FY19 is \$6.13 million and for FY20 is \$7.10 million.

The FY20 ending balance is as follow –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023	\$ 356,500
• 1% 5-year temp. levy for various capital improvements, ending September 30, 2018	\$ 305,600
• 1% 5-year temp. levy for areawide roads, ending June 30, 2017	1,366,800
• 2% (1% permanent & 1% temp.) general govt. operations levy	3,546,200
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	1,451,000
• 3% permanent liquor sales tax levy	<u>69,700</u>
Total Projected Fund Balance	<u>\$ 7,095,800</u>

**Port Development**– The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The adopted carryover for the Port Development Fund is \$9.33 million for FY19 and \$15.98 million for FY20. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee funds for FY19 and FY20 are being used to support the Docks and Harbors needs for infrastructure to support the growing cruise ship activity. 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 adopted carryover of \$102.14 million for FY19 and \$105.64 million for FY20 represents expendable resources for each fund and is not available for general governmental functions.

The Water and Wastewater Utility Enterprise Funds are projecting significant changes in their fund balances for the next fiscal years. These changes are the result of a rate study 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 adopted carryover is \$3.61 million for FY19 and \$4.31 million for FY20. Approximately \$282,000 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 adopted carryover for FY19 is \$7.11 million and in FY20 is \$6.43 million. The current individual components of this balance are made up of \$5.71 million for Health & Wellness, \$(131,000) Safety & Workers Compensation, \$2.04 million General/Auto Liability, \$(203,200) Employee Practice/Property, \$(182,500) Special Coverage, and \$304,600 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

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**LID's** – The fund balance carryover of \$1.61 million for FY19 and \$1.50 for FY20 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines and comprise \$1.31 million for FY19 and \$1.31 million for FY20. Consolidated LID's carryover deficit balance is projected to be \$298,200 for FY19 and \$190,300 for FY20. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

**Debt Service** – The total projected carryover is \$6.90 million for FY19, of which \$2.1 million is reserved and \$6.01 million for FY20, of which \$2.1 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 FY19 is \$2.74 million, of which \$2.1 million is reserved and 2.8 million for FY20, 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

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## AUTHORITY

The City and Borough of Juneau's authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The area wide projected "taxable" assessed value (full and true less exempted properties) for the 2019 fiscal year, (2018 calendar year) is \$4.92 billion, up from \$4.85 billion (a 1.4% increase) in 2018.

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

The taxable assessed value is net of a projected \$346 million of property exemptions. The Senior Citizen and Disabled Veteran exemption is about 76% of the total. In FY19, these exemptions are projected to reduce property tax revenue by \$3.8 million.

## ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY19 (calendar 2018) at \$4.92 billion. This amount includes both real and business personal property assessments. This represents an increase of \$65.5 million increase (1.4%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

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

### PROJECTED TAXABLE ASSESSED VALUES BY SERVICE AREA (in millions)

<u>Service Area</u>	<u>2017</u>	<u>2018 Projected Values</u>		<u>Total</u>
	<u>Certified Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	
Capital City Fire	\$4,361.4	\$4,217.76	\$208.5	\$4,426.3
Roaded Service Area	\$4,386.1	\$4,243.73	\$209.0	\$4,452.8
Areawide	\$4,854.9	\$4,555.80	\$364.6	\$4,920.4

# PROPERTY ASSESSMENT AND TAXATION

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## MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%). A CBJ resident charged the “total mill rate” of 10.66 mills is paying property taxes equal to 1.06% of their assessed value. A one-mill levy assessed borough-wide will generate \$4.9 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two or all three of these levies plus the debt service mill levy. Approximately 89.6% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY17</u>	<u>FY18</u>	<u>Adopted FY19</u>	<u>Approved FY20</u>
<b>Operational</b>				
Areawide	6.60	6.70	6.70	6.70
Roaded Service Area	2.30	2.30	2.30	2.30
Capital City Fire/Rescue	0.36	0.36	0.36	0.36
Total Operational	9.26	9.36	9.36	9.36
<b>Debt Service</b>	1.40	1.30	1.30	1.30
<b>Total Mill Levy</b>	<b>10.66</b>	<b>10.66</b>	<b>10.66</b>	<b>10.66</b>
Mill Change	-	-	-	-
% Change	-	%	-	%

The 2018 property assessments do not include an estimated \$290 million in required State exemptions for 1,838 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY19 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 \$2.9 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction **does not apply** to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The operating mill levy for FY19 is 9.36 mills, from the same as FY18. The debt mill levy is 1.30 for FY19, unchanged from FY18. This brings the total FY19 mill levy to 10.66, which is unchanged from FY18.

# PROPERTY ASSESSMENT AND TAXATION

## MILL LEVY HISTORY

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

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

# PROPERTY ASSESSMENT AND TAXATION

## COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

**Areawide:**

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

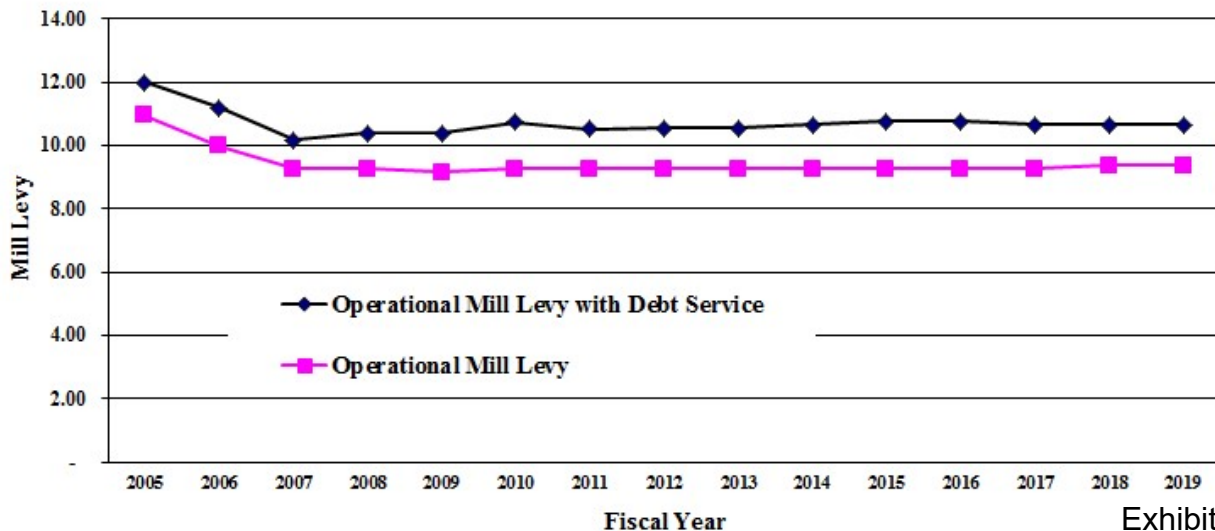
**Roaded Service Area Number 9:**

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

**Fire Service Area Number 10:**

- Capital City Rescue (Fire)

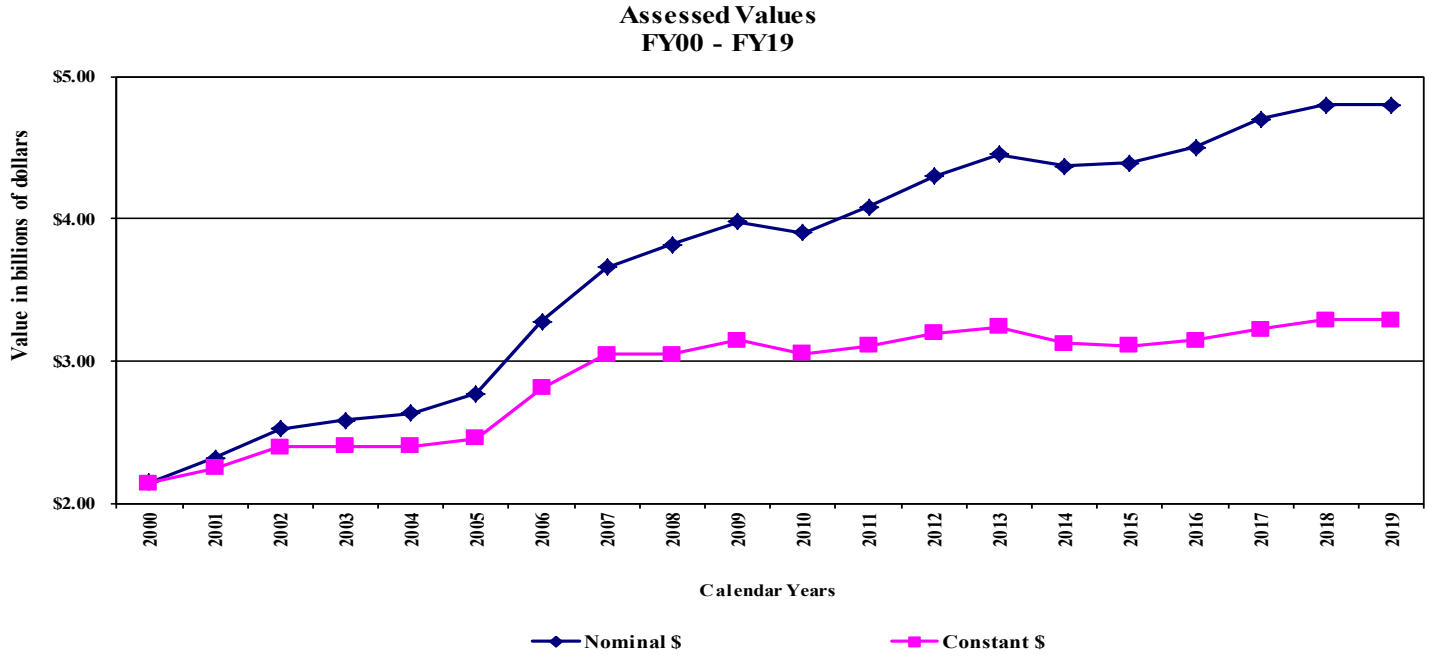
The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the 15 years. The City’s practice has been to reduce the operating mill levy when financially practical.





# PROPERTY ASSESSMENT AND TAXATION

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





# NOTES

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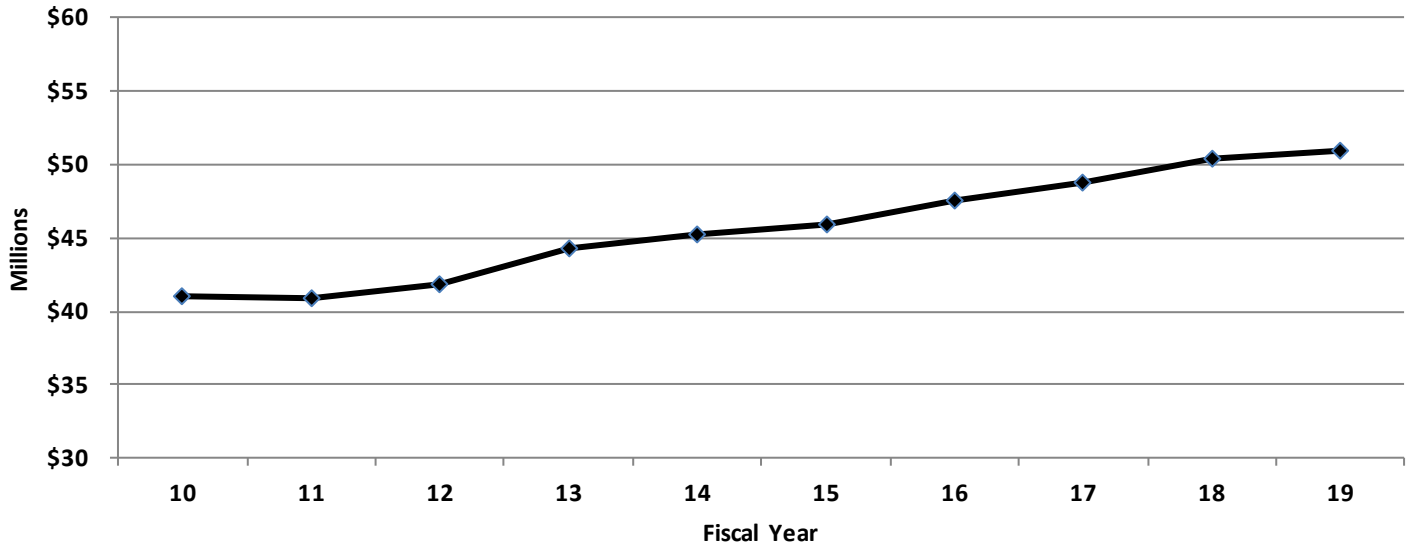
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# MAJOR REVENUES

## REVENUE FROM LOCAL SOURCES

### PROPERTY TAX REVENUES

The FY18 projection for property tax revenue is \$50.35M, up \$1.5M or 3.2% from FY17. The projection for FY19 is \$50.9M, an increase of 0.5M or 1.04%. The mill rates for FY18 and FY19 are 10.66 and 10.66 respectively.



FY10-17 are based on actual collections  
FY18-19 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 FY17 were \$46.6M, an increase of \$0.55M or 1.2%. The FY18 Projected and FY19 Proposed sales taxes are \$46.3M and \$46.6M. There is a net decrease in revenue of \$310,000 (0.3%) in FY18 and further an increase of \$300,000 (0.3%) in FY19. Flat revenues are being projected due to competing positive and negative activity in the local economy. State government budget contraction the past several years has led to a loss of state government and construction jobs. While growth in tourism is driving an increase in local retail spending. Other major workforce categories (mining, fishing and local government) are stable. Information on each type of sales tax is listed below.

### GENERAL SALES TAX

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

#### PERMANENT SALES TAX

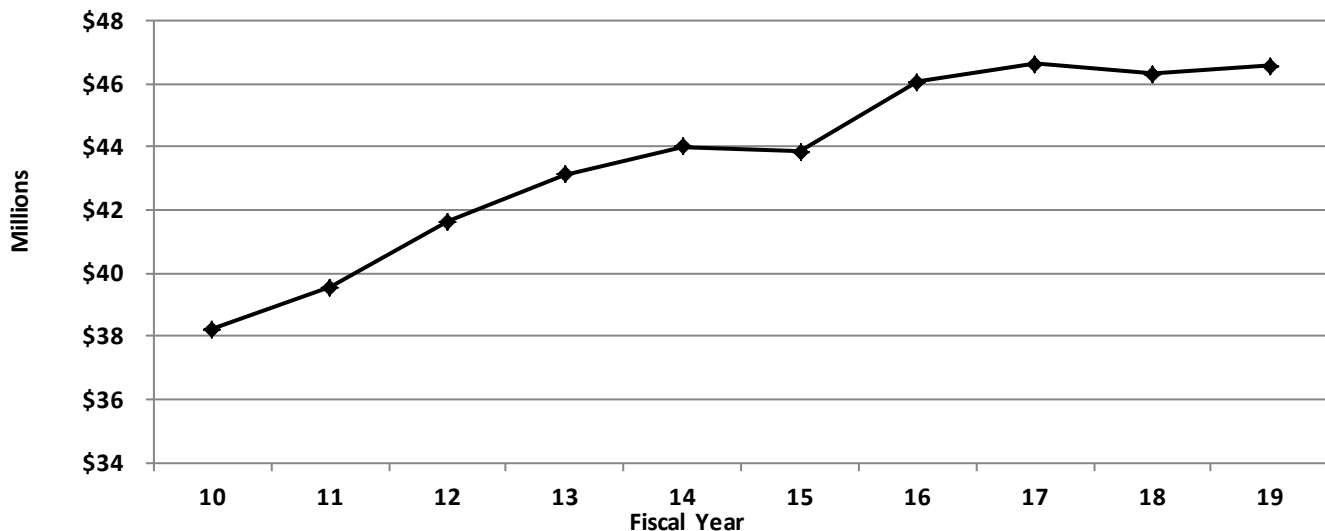
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

#### TEMPORARY 1% SALES TAX

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

#### TEMPORARY 3% SALES TAX

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



FY10-17 are based on actual revenue collected  
FY18-19 are based on estimated collections

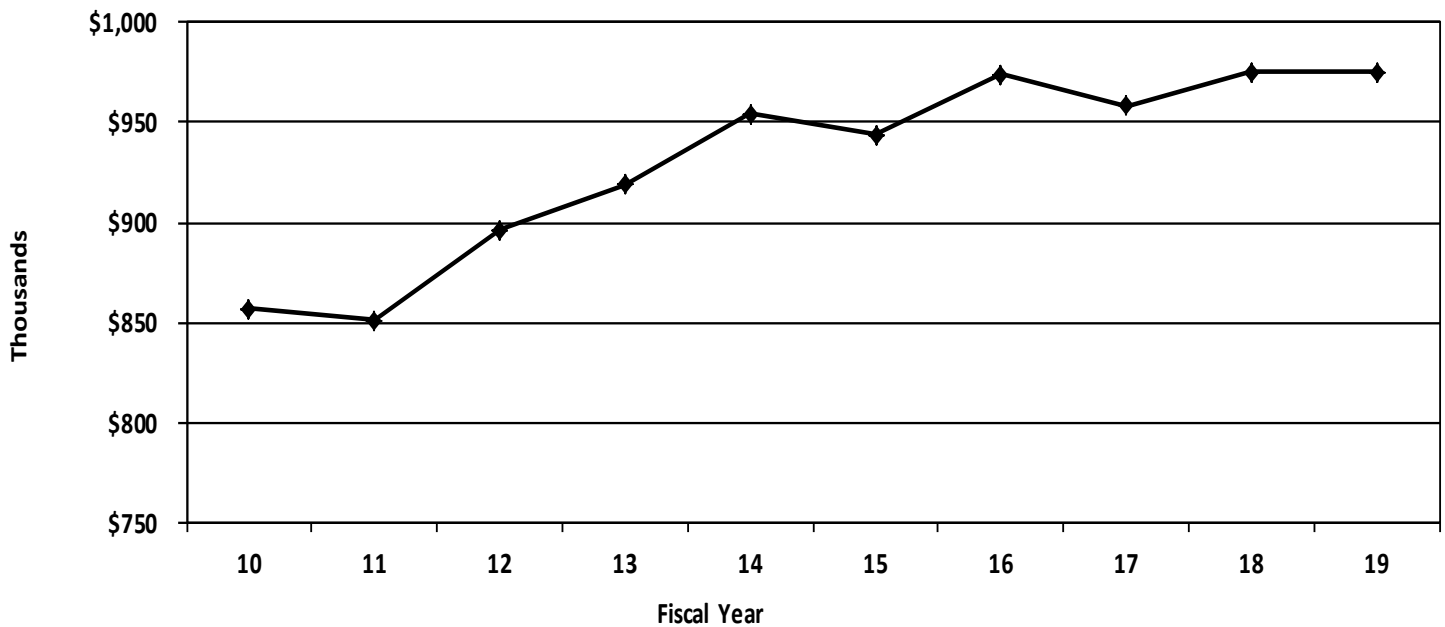
Exhibit 3  
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# MAJOR REVENUES

## 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 FY17 were \$958K, down \$16K or 1.7%. FY18 projections for liquor tax revenues are \$975K, up \$17K or 1.8%, forecast to remain flat in FY19.



FY10-17 are based on actual revenue collected  
FY18-19 are based on estimated collections

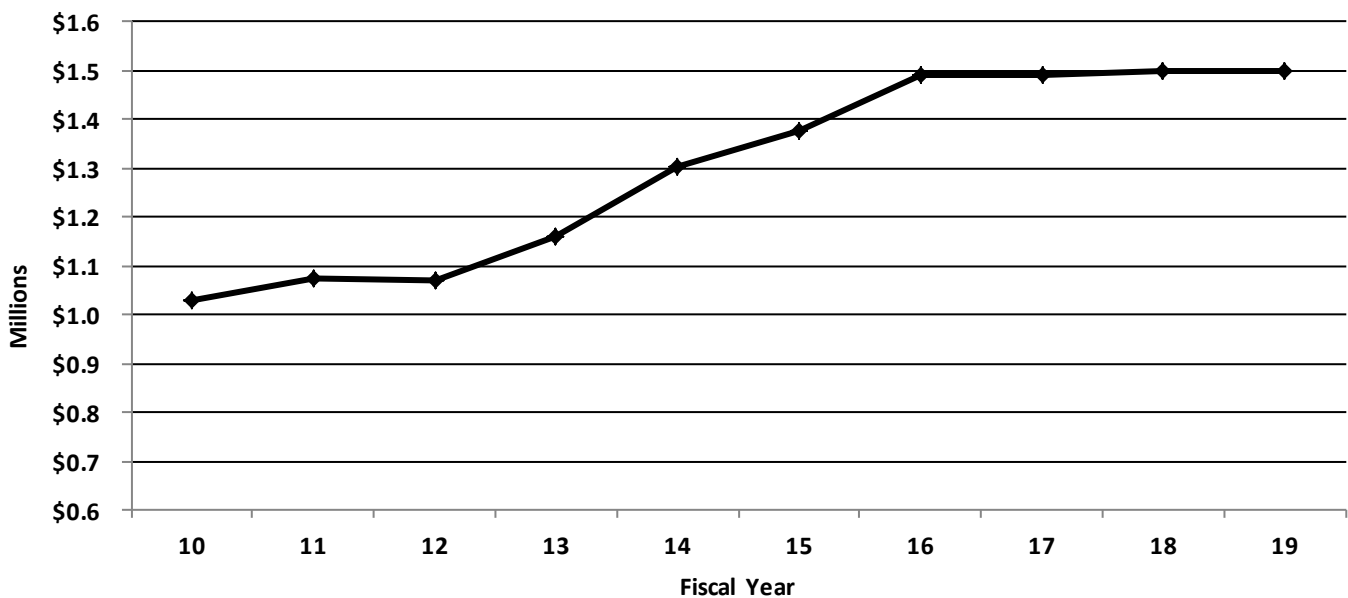
# MAJOR REVENUES

## 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 FY17 were \$1.49M. FY18 projections for Hotel-Motel room tax revenues are anticipated to increase slightly \$11K over FY17 by 0.7%. FY19 proposed budget for Hotel-Motel room tax revenues is unchanged from the FY18 projection of \$1.50M. The plateau appears to be the result of decreased business and state government travel to Juneau.



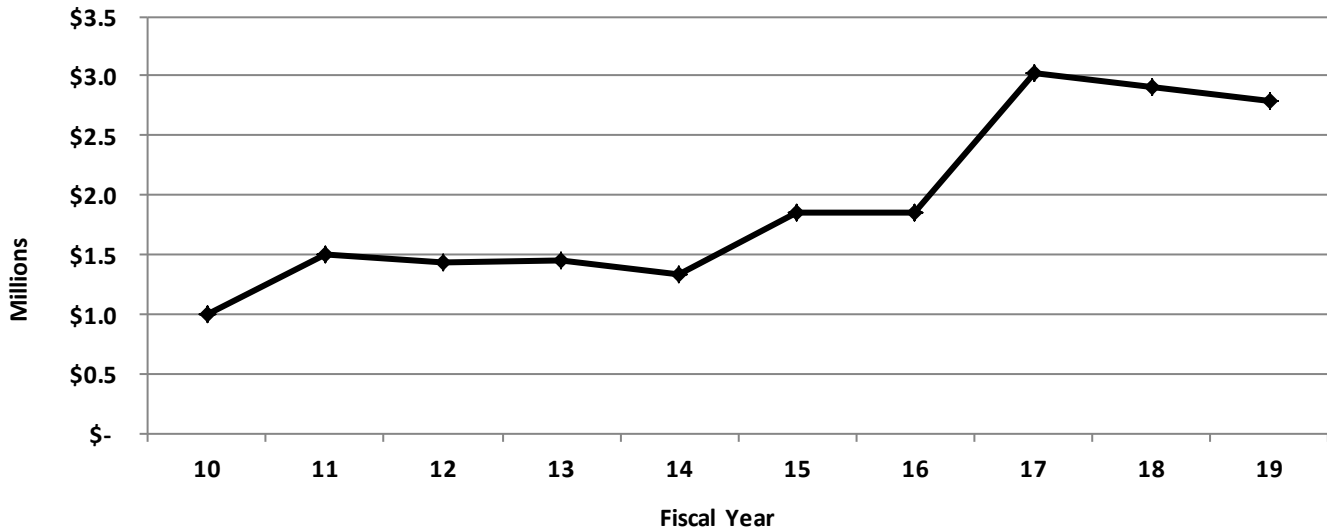
FY10-17 are based on actual revenue collected.  
FY18-19 are based on estimated collections.

# MAJOR REVENUES

## TOBACCO EXCISE

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

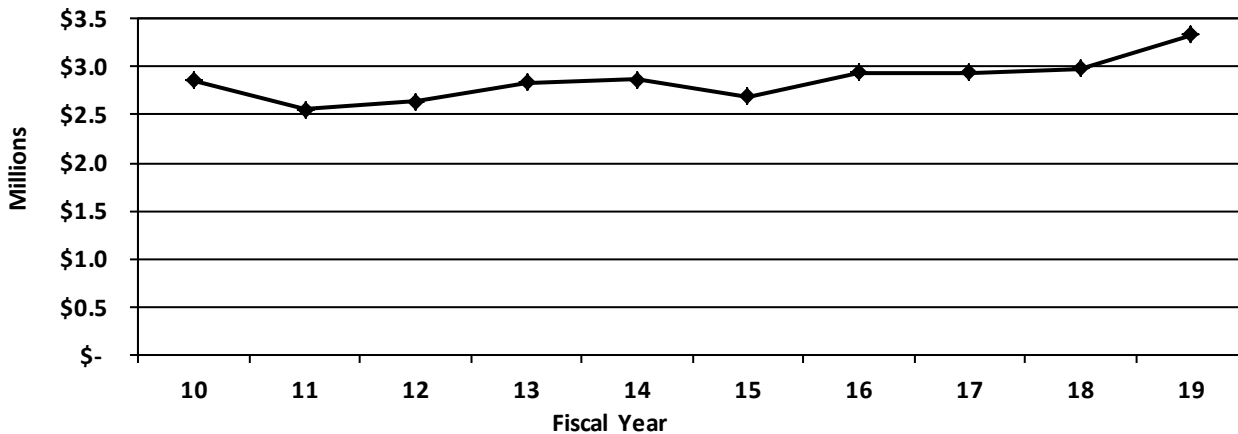
FY17 tax revenues were \$3.03M. FY18 projections are projected to decrease to \$2.90M a decrease of \$129K or (4.3%) over FY17. FY19 revenues are projected to dip to \$2.78M.



FY10-17 are based on actual collections  
FY18-19 are based on budget projections

## PORT DEVELOPMENT FEE

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



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

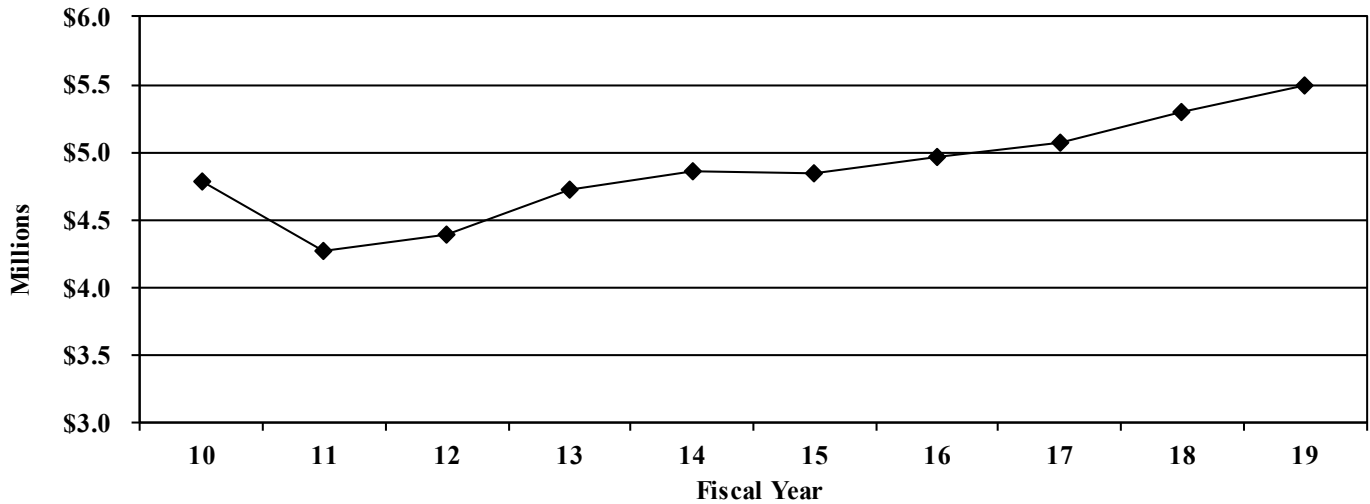
FY10-17 are based on actual collections  
FY18-19 are based on budget projections

# MAJOR REVENUES

## CBJ MARINE PASSENGER FEE

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

Marine Passenger Fees in FY17 were \$5.07M. FY18 projections are \$5.30M, an increase of \$230K or 4.6% over FY17 actuals. Projections for FY19 are \$5.50M, an increase of \$200K or 3.8% over FY18 projections.



FY10-17 are based on actual collections  
FY18-19 are based on budget projections



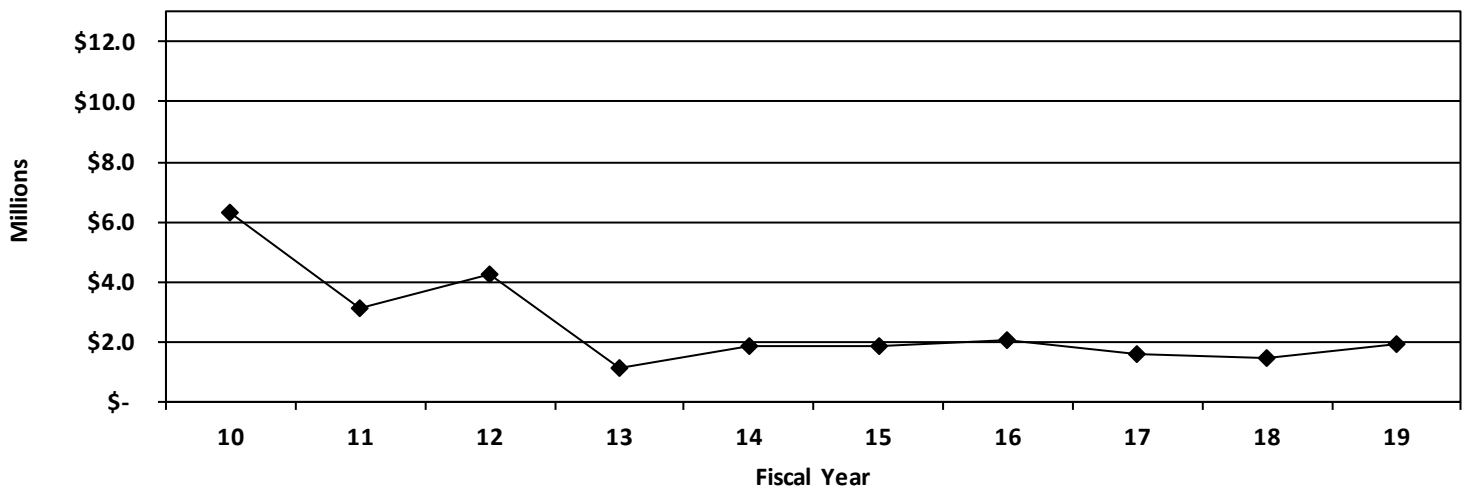
# MAJOR REVENUES

## INVESTMENT INTEREST INCOME

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

For federal funds, the rate is expected to gradually increase in FY19. This will continue the overall low interest rate environment, though we anticipate a slight increase in portfolio yields.

Interest Income for FY17 was \$1.6M. The FY18 projection is \$1.5M, a decrease of \$120K or 7.5% from the FY17 actuals. The FY19 projection is \$1.9M, an increase of \$460K, or 31%.



FY10-17 are based on actual collections

FY18-19 are based on budget projections

# MAJOR REVENUES

## REVENUE FROM STATE SOURCES

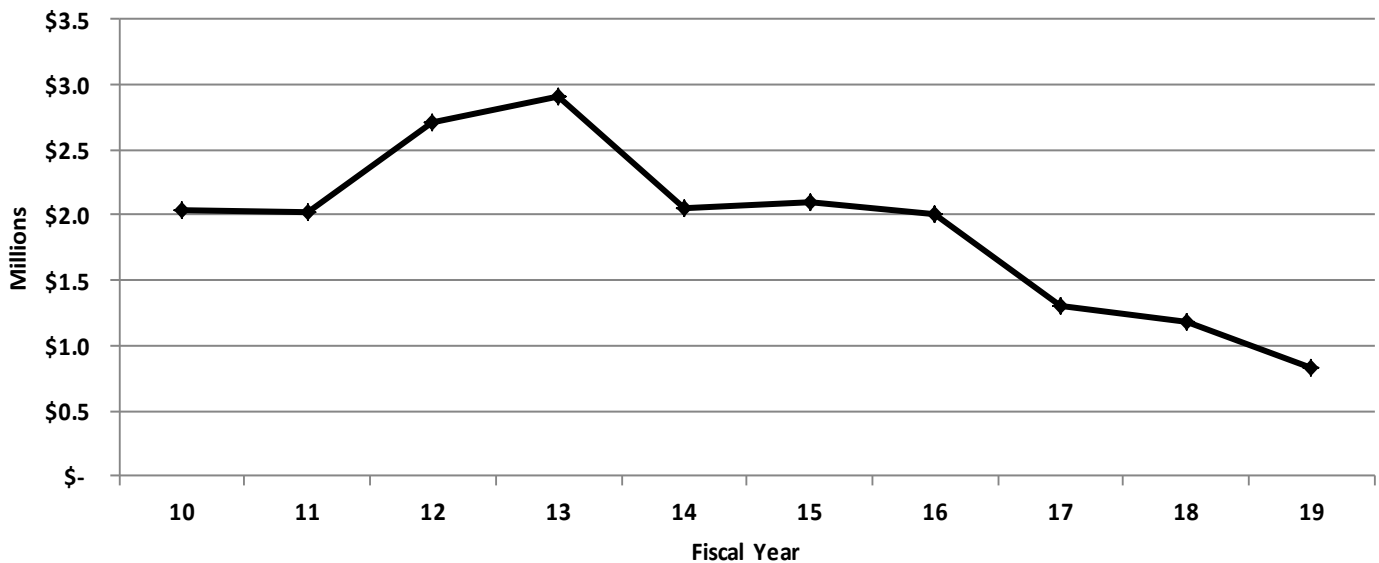
### COMMUNITY REVENUE SHARING / COMMUNITY ASSISTANCE PROGRAM

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

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

In FY17, the state legislature passed SB 210 which changed Community Revenue Sharing to Community Assistance. A significant change, of course, was to the name of the program. There is no longer a community revenue sharing program. The Division of Community and Regional Affairs (DCRA) has been working on revising the regulations to incorporate the program name change to the Community Assistance Program.

Based on the CRS formula, the CBJ received \$1.3M in FY17 and is projected to receive \$1.2M in FY18 as the first installment under CAP. The FY19 CAP payment is estimated to be \$800K.



FY10-17 are based on actual revenue collected  
FY18-19 are based on budget projections

# MAJOR REVENUES

## SCHOOL FOUNDATION FUNDING

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

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

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

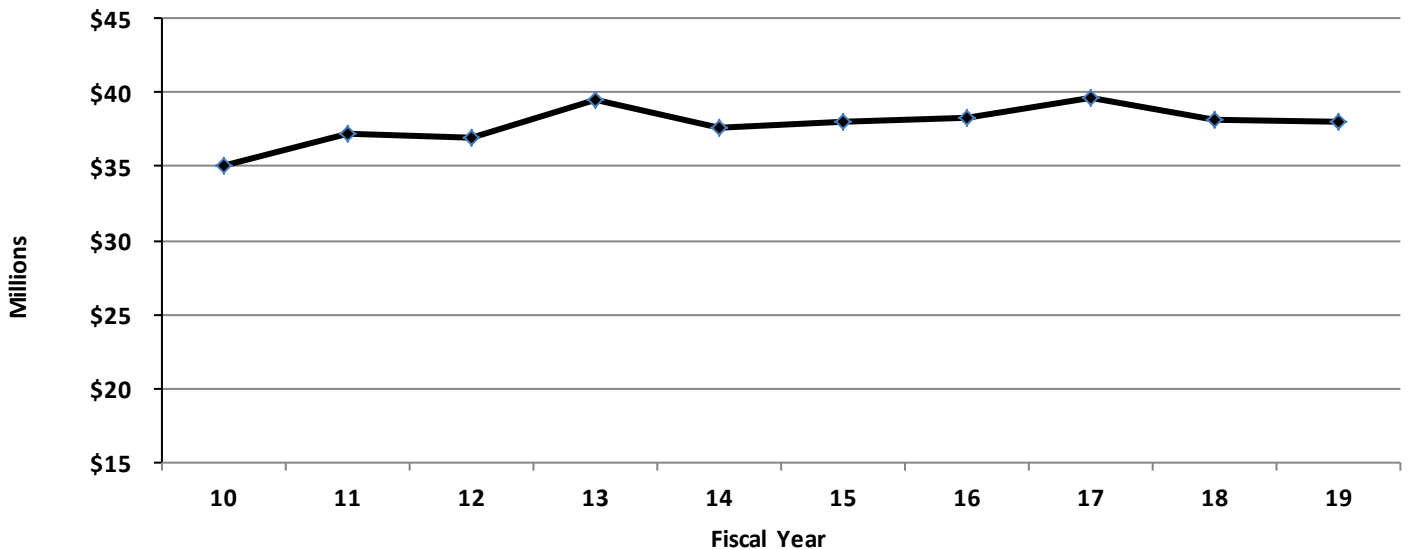
The FY13 foundation funding was \$39.4M an increase of \$2.5M or 6.7% over FY12.

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

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

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

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



FY10-16 are based on actual revenue collected

FY17-18 are based on budget projections

# MAJOR REVENUES

## SCHOOL PERS/TRS FUNDING

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

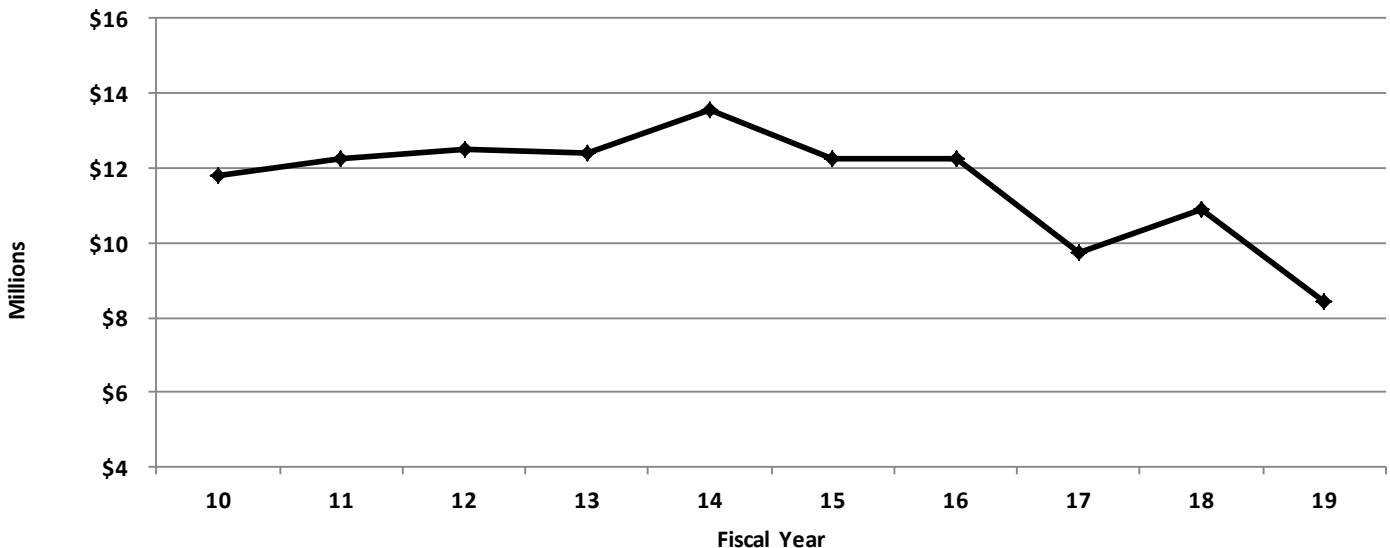
FY11 Actual	\$8.39M
FY12 Actual	\$10.5M
FY13 Actual	\$12.9M
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Actual	\$ 4.8M
FY18 Projected	\$ 4.7M
FY19 Projected	\$ 5.4M

## SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY09-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of Governor Walker's reduction in School Construction Debt Reimbursement to communities and certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. FY19 debt service declines further as more school bonds become fully paid. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement. No additional school construction bond issues are anticipated before FY20.



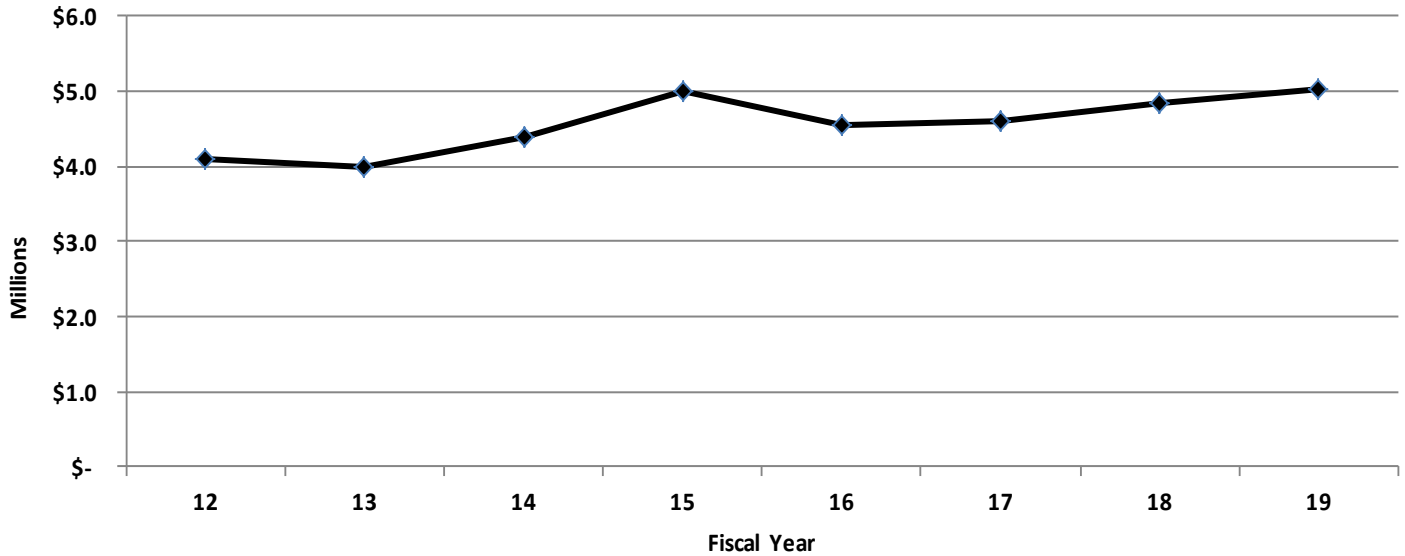
FY10-17 are based on actual revenue collected  
 FY18-19 are based on budget projections

# 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 FY17 were \$4.60M and are projected to increase in FY18 to \$4.85M, up \$250K or 5.4%. FY19 revenue projections are expected to increase to \$5.03M, up \$175k or 3.6% from FY18.



FY10-17 are based on actual revenue collected  
FY18-19 are based on budget projections

# MAJOR REVENUES

## REVENUE FROM FEDERAL SOURCES

Revenues from Federal Sources for general government in FY17 were \$2.12M and are projected to increase slightly in FY18 to \$2.22M, up \$96K or 4.5%. FY19 projections are \$2.15M, a decrease of \$67K or 3.0% below FY18.

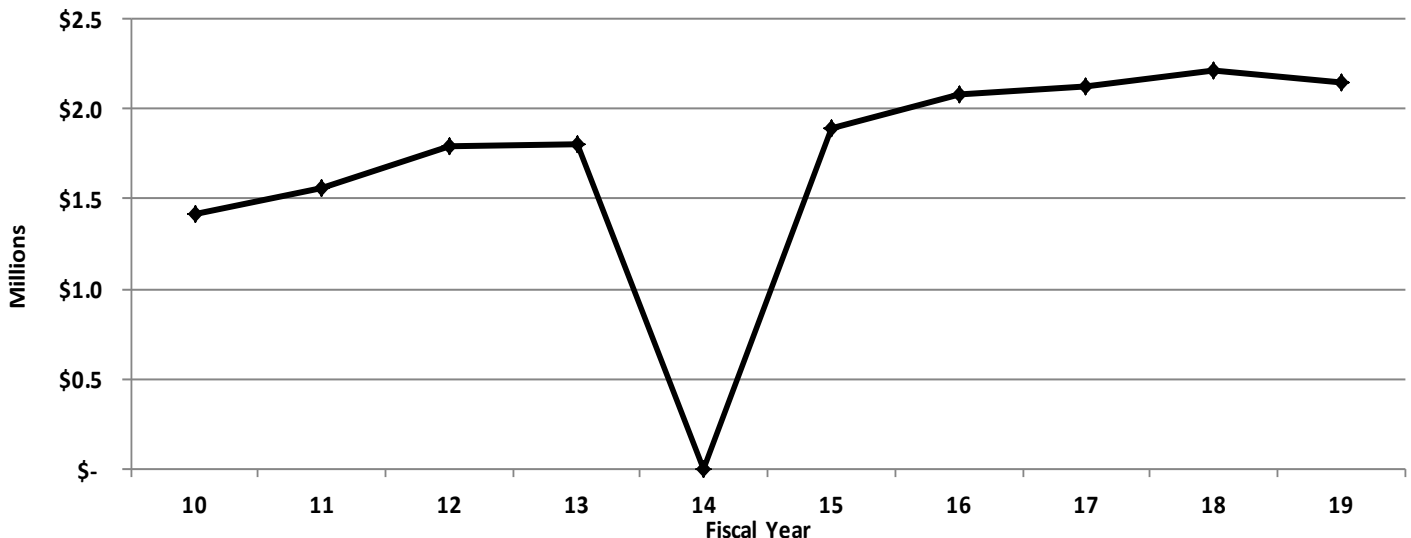
## FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 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 FY17 was \$2.12M, up 2.0%. The FY18 projection is \$2.22M, and projection for FY19 is \$2.15M.



FY10-17 are based on actual revenues collected  
FY18-19 are based on budgeted projections

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

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

## REVENUE FUNDS

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

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 15,800	15,800	15,900	16,000	16,400
Interdepartmental Charges	9,700	9,700	9,700	8,500	8,500
Support to:					
General Fund					
Centennial Hall	621,500	634,300	634,300	645,000	645,000
Mayor & Assembly Grants:					
Downtown Business Associator	-	50,000	50,000	75,000	75,000
Travel Juneau	811,000	1,040,000	1,040,000	860,000	860,000
<b>Total Expenditures</b>	<b>1,458,000</b>	<b>1,749,800</b>	<b>1,749,900</b>	<b>1,604,500</b>	<b>1,604,900</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,489,000	1,450,000	1,500,000	1,500,000	1,600,000
<b>Total Funding Sources</b>	<b>1,489,000</b>	<b>1,450,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,600,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	711,200	742,200	742,200	492,300	387,800
Increase/(decrease) in Fund Balanc	31,000	(299,800)	(249,900)	(104,500)	(4,900)
<b>End of Period Fund Balance</b>	<b>\$ 742,200</b>	<b>442,400</b>	<b>492,300</b>	<b>387,800</b>	<b>382,900</b>



# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## TOBACCO EXCISE TAX FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 21,100	20,700	20,800	32,600	33,400
Interdepartmental Charges	10,500	10,500	10,500	8,500	8,500
Support to:					
General Fund	316,400	316,400	316,400	551,400	508,000
Roaded Service Area	416,400	416,400	416,400	725,700	668,600
Fire Service Area	61,900	61,900	61,900	107,900	99,400
General Fund	794,700	794,700	794,700	1,385,000	1,276,000
Mayor & Assembly Grants:					
Juneau Economic					
Development Council	-	17,500	17,500	-	-
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Manager	-	75,000	75,000	-	-
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Capital Projects	400,000	500,000	500,000	-	-
<b>Total Expenditures</b>	<b>2,623,200</b>	<b>2,815,300</b>	<b>2,815,400</b>	<b>2,823,000</b>	<b>2,714,800</b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	3,029,500	2,900,000	2,900,000	2,784,000	2,675,000
<b>Total Funding Sources</b>	<b>3,029,500</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>2,784,000</b>	<b>2,675,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	160,100	566,400	566,400	651,000	612,000
Increase/(decrease) in Fund Balan	406,300	84,700	84,600	(39,000)	(39,800)
<b>End of Period Fund Balance</b>	<b>\$ 566,400</b>	<b>651,100</b>	<b>651,000</b>	<b>612,000</b>	<b>572,200</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	513,700	507,000	511,700	512,400	525,000
Interdepartmental Charges	316,100	316,100	316,100	439,400	439,400
Senior Sales Tax Rebates	69,900	100,000	130,000	130,000	130,000
Support to:					
Fire Service Area	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Roaded Service Area	10,924,700	11,236,300	11,236,300	11,236,300	11,236,300
General Fund - Areawide	12,871,300	13,149,300	13,149,300	13,734,300	13,134,300
General Governmental	25,136,900	25,726,500	25,726,500	26,311,500	25,711,500
Budget Reserve	1,400,000	1,050,000	1,050,000	400,000	-
Affordable Housing	-	-	-	400,000	400,000
Debt Service	2,319,600	2,755,000	2,755,000	1,040,000	-
Areawide Capital Projects	15,220,000	13,570,000	13,570,000	17,500,000	-
Waste Management	-	600,000	600,000	400,000	400,000
Liquor Sales Tax to Bartlett					
Regional Hospital	945,000	945,000	945,000	975,000	975,000
Available for Capital Projects	-	-	-	-	18,000,000
<b>Total Expenditures</b>	<b>45,921,200</b>	<b>45,569,600</b>	<b>45,604,300</b>	<b>48,108,300</b>	<b>46,580,900</b>
<b>FUNDING SOURCES:</b>					
Sales Tax:					
Permanent 1% - Gen. Government	9,340,700	8,694,000	9,291,300	9,310,000	9,310,000
Temporary 3%, term 07/01/12 - 06/30/17					
General Government 1%	9,322,300	8,694,000	9,260,000	9,310,000	9,310,000
Capital Projects 1%	9,322,300	8,694,000	9,260,000	9,310,000	9,310,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,322,300	8,694,000	9,260,000	9,310,000	9,310,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/13 - 09/30/18	9,322,300	8,694,000	9,260,000	3,258,500	-
Term 10/01/18 - 09/30/23	-	-	-	6,051,500	9,310,000
Liquor Sales Tax 3%	957,900	925,000	975,000	975,000	975,000
Charges for Services	15,800	21,500	21,500	21,500	21,500
Support from Capital Projects	-	100,000	100,000	-	-
<b>Total Funding Sources</b>	<b>47,603,600</b>	<b>44,516,500</b>	<b>47,427,800</b>	<b>47,546,500</b>	<b>47,546,500</b>
<b>FUND BALANCE:</b>					
Beginning of Period	3,186,200	4,868,600	4,868,600	6,692,100	6,130,300
Increase/(decrease) in Fund Balance	1,682,400	(1,053,100)	1,823,500	(561,800)	965,600
<b>End of Period Fund Balance</b>	<b>\$ 4,868,600</b>	<b>3,815,500</b>	<b>6,692,100</b>	<b>6,130,300</b>	<b>7,095,900</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
Debt Service	2,093,200	2,095,300	2,095,300	2,097,400	2,094,800
Capital Projects	4,600,000	4,600,000	4,600,000	-	-
<b>Total Expenditures</b>	<b>6,698,700</b>	<b>6,700,800</b>	<b>6,700,800</b>	<b>2,102,900</b>	<b>2,100,300</b>
<b>FUNDING SOURCES:</b>					
Port Development Fees	3,015,200	3,040,000	3,200,000	3,325,000	3,500,000
State Marine Passenger Fees	4,600,000	4,640,000	4,850,000	5,025,000	5,250,000
<b>Total Funding Sources</b>	<b>7,615,200</b>	<b>7,680,000</b>	<b>8,050,000</b>	<b>8,350,000</b>	<b>8,750,000</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	815,700	1,732,200	1,732,200	3,081,400	9,328,500
Increase (decrease) in Fund Balance	916,500	979,200	1,349,200	6,247,100	6,649,700
 End of Period Fund Balance	 <b>\$ 1,732,200</b>	 <b>2,711,400</b>	 <b>3,081,400</b>	 <b>9,328,500</b>	 <b>15,978,200</b>

## LIBRARY MINOR CONTRIBUTIONS FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Commodities and Services	\$ 25,000	45,000	25,000	100,000	11,900
<b>Total Expenditures</b>	<b>25,000</b>	<b>45,000</b>	<b>25,000</b>	<b>100,000</b>	<b>11,900</b>
<b>FUNDING SOURCES:</b>					
Donations and Contributions	3,700	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 3,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning Fund Balance	\$ 158,200	136,900	136,900	111,900	11,900
Increase (decrease) in Fund Balance	(21,300)	(45,000)	(25,000)	(100,000)	(11,900)
 End of Period Fund Balance	 <b>\$ 136,900</b>	 <b>91,900</b>	 <b>111,900</b>	 <b>11,900</b>	 <b>-</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	5,500	5,500	5,500	5,500
Support to:					
General Fund	2,194,400	1,710,100	1,710,100	1,626,700	1,626,700
Roaded Service Area	1,264,200	1,263,600	1,263,600	970,100	970,100
Fire Service Area	70,000	70,000	70,000	70,000	70,000
Downtown Parking	-	-	-	12,800	12,800
Dock	287,600	287,600	287,600	457,600	287,600
Bartlett Regional Hospital	131,600	-	-	-	-
Building Maintenance	-	-	-	46,200	46,200
Capital Projects	1,458,100	1,868,700	1,868,700	2,675,000	-
<b>Total Expenditures</b>	<b>5,411,400</b>	<b>5,205,500</b>	<b>5,205,500</b>	<b>5,863,900</b>	<b>3,018,900</b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	5,067,700	5,060,000	5,300,000	5,500,000	5,750,000
Returned Marine Passenger Fee Proceeds (1)					
General Fund	155,900	55,400	55,400	-	-
Capital Projects	250,000	-	-	-	-
<b>Total Funding Sources</b>	<b>5,473,600</b>	<b>5,115,400</b>	<b>5,355,400</b>	<b>5,500,000</b>	<b>5,750,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	473,500	535,700	535,700	685,600	321,700
Increase/(decrease) in Fund Balance	62,200	(90,100)	149,900	(363,900)	2,731,100
<b>End of Period Fund Balance</b>	<b>\$ 535,700</b>	<b>445,600</b>	<b>685,600</b>	<b>321,700</b>	<b>3,052,800</b>

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fee 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

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Commodities and Services	75,500	153,000	73,000	116,000	116,000
<b>Total Expenditures</b>	<b>75,500</b>	<b>153,000</b>	<b>73,000</b>	<b>116,000</b>	<b>116,000</b>
<b>FUNDING SOURCES:</b>					
Loan Repayments	1,600	-	-	-	-
State Grants	54,000	17,000	17,000	-	-
Investment and Interest Income	-	-	100	100	100
Support from Sales Tax	-	-	-	400,000	400,000
<b>Total Funding Sources</b>	<b>55,600</b>	<b>17,000</b>	<b>17,100</b>	<b>400,100</b>	<b>400,100</b>
<b>FUND BALANCE:</b>					
Beginning of Period	643,900	699,500	699,500	643,600	927,700
Increase/(decrease) in Fund Balance	55,600	(136,000)	(55,900)	284,100	284,100
<b>End of Period Available</b>	<b>\$ 699,500</b>	<b>563,500</b>	<b>643,600</b>	<b>927,700</b>	<b>1,211,800</b>

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

# NOTES

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# CAPITAL PROJECTS

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## 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 FY19-24.

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 FY19 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY19 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 FY19 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2019 – 2024** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2019**.

## CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY19.

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

# CAPITAL PROJECTS

## PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY19 that have been established by the Assembly, the PWFC and/or the City Manager. FY19 Capital Project funds may be available from the following sources:

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

## FY19 Proposed Capital Project Budget

The table below shows the source of funds for the FY18 capital budget as well as the funding sources for the Adopted FY19 capital budget.

**Table 1**  
**Summary of FY19 & FY20**  
**Capital Project Funding Sources**  
 (costs in thousands)

FUNDING SOURCES	Adopted FY18 Budget	Adopted FY19 Budget
Sales Tax: General Capital Projects	\$ 1,000.0	\$ 1,000.0
Temporary 1% Sales Tax	1,570.0	7,400.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	8,500.0	9,100.0
Marine Passenger Fees	1,827.8	2,635.0
State Marine Passenger Fees	4,600.0	-
Port Development Fees	-	-
General Governmental Support	600.0	-
Lands	685.0	100.0
Bartlett Regional Hospital	-	-
Docks and Harbors	533.0	-
Wastewater Utility Enterprise Fund	4,815.0	3,845.0
Water Utility Enterprise Fund	2,500.0	1,600.0
<b>Total</b>	<b>\$ 26,630.8</b>	<b>\$ 25,680.0</b>

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 FY19 – FY24 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 2019 – 2024**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 19**.



# NOTES

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# GENERAL GOVERNMENTAL FUND SUMMARY

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 45,495,000	47,221,700	45,236,200	47,409,300	48,435,500
Commodities and Services	18,692,300	20,451,200	20,202,200	20,631,300	20,217,100
Assembly Grants	5,459,900	4,820,600	4,833,300	4,813,300	4,204,300
Assembly Special Contracts	136,200	150,000	149,500	150,000	150,000
Capital Outlay	302,400	501,900	422,900	239,800	239,800
Contingency	9,700	20,000	20,000	20,000	20,000
Return Marine Passenger Fee Proceeds (1)	155,900	55,400	55,400	-	-
Support to Other Funds	30,708,900	27,892,200	27,892,200	28,670,400	29,085,200
<b>Total Expenditures</b>	<b>100,960,300</b>	<b>101,113,000</b>	<b>98,811,700</b>	<b>101,934,100</b>	<b>102,351,900</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	1,374,100	902,000	1,261,400	907,000	907,000
ASHA in Lieu of Taxes	-	80,000	88,000	89,000	90,000
Miscellaneous Grants	1,642,500	2,525,000	2,436,200	2,330,000	1,948,600
<b>Total State Support</b>	<b>3,016,600</b>	<b>3,507,000</b>	<b>3,785,600</b>	<b>3,326,000</b>	<b>2,945,600</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,121,200	2,000,000	2,257,200	2,850,000	2,871,000
Miscellaneous Grants	138,400	112,000	97,000	135,500	135,500
<b>Total Federal Support</b>	<b>2,259,600</b>	<b>2,112,000</b>	<b>2,354,200</b>	<b>2,985,500</b>	<b>3,006,500</b>
<b>Local Support:</b>					
Property Taxes	42,246,900	43,965,300	44,068,600	44,481,100	44,482,100
Charges for Services	3,553,200	4,075,900	3,766,600	3,852,800	3,951,500
E911 Surcharge	864,200	900,000	880,000	880,000	880,000
Contracted Services	1,687,400	1,708,900	1,709,400	1,711,600	1,737,300
Investment & Interest Income	1,597,900	1,968,000	1,478,700	1,936,500	1,889,500
Licenses, Permits, Fees	1,042,400	930,700	919,400	893,900	903,500
Fines and Forfeitures	389,500	345,000	280,900	251,100	251,100
Rentals and Leases	769,500	742,800	766,900	765,600	769,600
Sales	52,500	48,500	62,600	59,700	65,700
Donations	93,100	98,400	26,300	78,500	78,500
Other Revenue	202,200	1,200	61,600	47,200	51,800
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	5,915,300	6,134,400	6,079,500	4,579,100	4,588,700
<b>Total Local Support</b>	<b>58,938,400</b>	<b>61,443,400</b>	<b>60,624,800</b>	<b>60,061,400</b>	<b>60,173,600</b>
<b>Total Revenues</b>	<b>64,214,600</b>	<b>67,062,400</b>	<b>66,764,600</b>	<b>66,372,900</b>	<b>66,125,700</b>

# GENERAL GOVERNMENTAL FUND SUMMARY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Support From Other Funds:</b>					
Sales Tax	26,536,900	26,776,500	26,776,500	26,711,500	25,711,500
Hotel Tax	1,432,500	1,724,300	1,724,300	1,580,000	1,580,000
Tobacco Excise Tax	1,673,600	1,766,100	1,766,100	2,263,900	2,154,900
Marine Passenger Fee	3,528,600	3,043,700	3,043,700	2,666,800	2,666,800
Special Assessment Funds	198,500	288,800	198,500	251,000	255,500
Permanent Fund	89,300	89,300	89,300	90,000	90,000
Capital Projects	696,800	-	-	-	-
<b>Total Support From Other Funds</b>	<b>34,156,200</b>	<b>33,688,700</b>	<b>33,598,400</b>	<b>33,563,200</b>	<b>32,458,700</b>
<b>Total Funding Sources</b>	<b>\$ 98,370,800</b>	<b>100,751,100</b>	<b>100,363,000</b>	<b>99,936,100</b>	<b>98,584,400</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	\$ 13,620,800	15,020,800	15,020,800	16,070,800	16,470,800
Increase (Decrease) in Reserve	1,400,000	1,050,000	1,050,000	400,000	-
<b>End of Period Reserve</b>	<b>\$ 15,020,800</b>	<b>16,070,800</b>	<b>16,070,800</b>	<b>16,470,800</b>	<b>16,470,800</b>
Beginning of Period Available	\$ 11,762,400	7,772,900	7,772,900	8,274,200	5,876,200
Increase (Decrease) in Available	(3,989,500)	(1,411,900)	501,300	(2,398,000)	(3,767,500)
<b>End of Period Available</b>	<b>\$ 7,772,900</b>	<b>6,361,000</b>	<b>8,274,200</b>	<b>5,876,200</b>	<b>2,108,700</b>

# NOTES

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# GENERAL FUND SUMMARY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	21,846,200	22,947,700	22,191,300	22,111,000	22,569,900
Commodities and Services	7,386,300	8,261,700	8,131,500	7,898,300	7,253,400
Assembly Grants	5,459,900	4,820,600	4,833,300	4,813,300	4,204,300
Assembly Special Contracts	136,200	150,000	149,500	150,000	150,000
Contingency	9,700	20,000	20,000	20,000	20,000
Capital Outlay	244,400	239,800	130,300	239,800	239,800
Return Marine Passenger Fee Proceeds (1)	155,400	55,400	55,400	-	-
Support to Other Funds	30,527,600	27,710,900	27,710,900	28,489,100	28,960,200
<b>Total Expenditures</b>	<b>65,765,700</b>	<b>64,206,100</b>	<b>63,222,200</b>	<b>63,721,500</b>	<b>63,397,600</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	10,600	5,000	10,000	10,000	10,000
ASHA in Lieu of Taxes	-	80,000	88,000	89,000	90,000
Miscellaneous Grants	454,500	950,300	978,300	998,500	617,100
<b>Total State Support</b>	<b>465,100</b>	<b>1,035,300</b>	<b>1,076,300</b>	<b>1,097,500</b>	<b>717,100</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,121,200	2,000,000	2,216,900	2,150,000	2,171,000
Miscellaneous Grants	-	15,000	-	-	-
<b>Total Federal Support</b>	<b>2,121,200</b>	<b>2,015,000</b>	<b>2,216,900</b>	<b>2,150,000</b>	<b>2,171,000</b>
<b>Local Support:</b>					
Property Taxes	31,101,700	32,363,300	32,441,100	32,748,800	32,749,800
Charges for Services	1,807,900	2,086,200	2,021,200	2,053,000	2,092,300
Investment & Interest Income	1,596,900	1,965,000	1,477,700	1,935,500	1,888,500
Licenses, Permits, Fees	857,100	756,600	749,300	720,900	724,800
Fines and Forfeitures	104,200	75,700	88,900	78,100	78,100
Rentals and Leases	383,900	372,200	401,200	401,000	401,000
Sales	16,800	11,000	18,000	16,500	16,500
Donations	90,200	68,400	21,200	67,000	67,000
Other Revenue	99,300	(80,400)	(39,800)	(49,800)	(49,800)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	5,521,800	5,761,400	5,734,900	4,215,800	4,229,500
<b>Total Local Support</b>	<b>42,104,100</b>	<b>43,903,700</b>	<b>43,438,000</b>	<b>42,711,100</b>	<b>42,722,000</b>
<b>Total Revenues</b>	<b>44,690,400</b>	<b>46,954,000</b>	<b>46,731,200</b>	<b>45,958,600</b>	<b>45,610,100</b>

# GENERAL FUND SUMMARY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Support From Other Funds</b>					
Sales Tax	14,271,300	14,199,300	14,199,300	14,134,300	13,134,300
Hotel Tax	1,432,500	1,724,300	1,724,300	1,580,000	1,580,000
Tobacco Excise Tax	1,195,300	1,287,800	1,287,800	1,430,300	1,386,900
Marine Passenger Fee	2,194,400	1,710,100	1,710,100	1,626,700	1,626,700
Special Assessment Funds	198,500	288,800	198,500	251,000	255,500
Permanent Fund	89,300	89,300	89,300	90,000	90,000
Capital Projects	696,800	-	-	-	-
<b>Total Support From Other Funds</b>	<b>20,078,100</b>	<b>19,299,600</b>	<b>19,209,300</b>	<b>19,112,300</b>	<b>18,073,400</b>
<b>Total Funding Sources</b>	<b>64,768,500</b>	<b>66,253,600</b>	<b>65,940,500</b>	<b>65,070,900</b>	<b>63,683,500</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	13,410,200	14,810,200	14,810,200	15,860,200	16,260,200
Increase (Decrease) in Reserve	1,400,000	1,050,000	1,050,000	400,000	-
<b>End of Period Reserve</b>	<b>14,810,200</b>	<b>15,860,200</b>	<b>15,860,200</b>	<b>16,260,200</b>	<b>16,260,200</b>
Beginning of Period Available	5,499,600	3,102,400	3,102,400	4,770,700	5,720,100
Increase (Decrease) in Available	(2,397,200)	997,500	1,668,300	949,400	285,900
<b>End of Period Available</b>	<b>3,102,400</b>	<b>4,099,900</b>	<b>4,770,700</b>	<b>5,720,100</b>	<b>6,006,000</b>

(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

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	20,891,200	21,555,600	20,482,900	22,515,900	23,012,500
Commodities and Services	10,069,100	10,819,400	10,695,100	11,229,700	11,340,000
Capital Outlay	50,600	249,300	279,800	-	-
Return Marine Passenger Fee Proceeds (1)	500	-	-	-	-
Support to Other Funds	153,800	153,800	153,800	153,800	125,000
<b>Total Expenditures</b>	<b>31,165,200</b>	<b>32,778,100</b>	<b>31,611,600</b>	<b>33,899,400</b>	<b>34,477,500</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	1,363,500	897,000	1,251,400	897,000	897,000
Miscellaneous Grants	1,172,800	1,551,900	1,435,100	1,321,500	1,321,500
<b>Total State Support</b>	<b>2,536,300</b>	<b>2,448,900</b>	<b>2,686,500</b>	<b>2,218,500</b>	<b>2,218,500</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	-	-	40,300	700,000	700,000
Miscellaneous Grants	69,300	97,000	97,000	135,500	135,500
<b>Total Federal Support</b>	<b>69,300</b>	<b>97,000</b>	<b>137,300</b>	<b>835,500</b>	<b>835,500</b>
<b>Local Support:</b>					
Property Taxes	9,642,500	10,040,500	10,062,200	10,152,300	10,152,300
Charges for Services	1,701,700	1,958,700	1,725,400	1,779,600	1,839,000
E911 Surcharge	864,200	900,000	880,000	880,000	880,000
Contracted Services	758,900	764,600	765,100	765,800	776,300
Licenses, Permits, Fees	185,300	174,100	170,100	173,000	178,700
Fines and Forfeitures	285,300	269,300	192,000	173,000	173,000
Rentals and Leases	385,600	370,600	365,700	364,600	368,600
Sales	35,700	37,500	44,600	43,200	49,200
Donations	2,900	30,000	5,100	11,500	11,500
Investment & Interest Income	1,000	3,000	1,000	1,000	1,000
Other Revenue	102,900	81,600	101,400	97,000	101,600
Interdepartmental Charges	393,500	373,000	344,600	363,300	359,200
<b>Total Local Support</b>	<b>14,359,500</b>	<b>15,002,900</b>	<b>14,657,200</b>	<b>14,804,300</b>	<b>14,890,400</b>
<b>Total Revenues</b>	<b>16,965,100</b>	<b>17,548,800</b>	<b>17,481,000</b>	<b>17,858,300</b>	<b>17,944,400</b>

# ROADED SERVICE AREA SUMMARY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Support From Other Funds:</b>					
Sales Tax	10,924,700	11,236,300	11,236,300	11,236,300	11,236,300
Hotel Tax					
Tobacco Excise Tax	416,400	416,400	416,400	725,700	668,600
Marine Passenger Fee	1,264,200	1,263,600	1,263,600	970,100	970,100
<b>Total Support From Other Funds</b>	<b>12,605,300</b>	<b>12,916,300</b>	<b>12,916,300</b>	<b>12,932,100</b>	<b>12,875,000</b>
<b>Total Funding Sources</b>	<b>29,570,400</b>	<b>30,465,100</b>	<b>30,397,300</b>	<b>30,790,400</b>	<b>30,819,400</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	210,600	210,600	210,600	210,600	210,600
Increase (Decrease) in Reserve	-	-	-	-	-
<b>End of Period Reserve</b>	<b>210,600</b>	<b>210,600</b>	<b>210,600</b>	<b>210,600</b>	<b>210,600</b>
Beginning of Period Available	5,224,200	3,629,400	3,629,400	2,415,100	(693,900)
Increase (Decrease) in Available	(1,594,800)	(2,313,000)	(1,214,300)	(3,109,000)	(3,658,100)
<b>End of Period Available</b>	<b>3,629,400</b>	<b>1,316,400</b>	<b>2,415,100</b>	<b>(693,900)</b>	<b>(4,352,000)</b>



# FIRE SERVICE AREA SUMMARY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	2,757,600	2,718,400	2,562,000	2,782,400	2,853,100
Commodities and Services	1,236,900	1,370,100	1,375,600	1,503,300	1,623,700
Capital Outlay	7,400	12,800	12,800	-	-
Support to Other Funds	27,500	27,500	27,500	27,500	-
<b>Total Expenditures</b>	<b>4,029,400</b>	<b>4,128,800</b>	<b>3,977,900</b>	<b>4,313,200</b>	<b>4,476,800</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
Miscellaneous Grants	15,200	22,800	22,800	10,000	10,000
<b>Total State Support</b>	<b>15,200</b>	<b>22,800</b>	<b>22,800</b>	<b>10,000</b>	<b>10,000</b>
<b>Federal Support:</b>					
Miscellaneous Grants	69,100	-	-	-	-
<b>Total Federal Support</b>	<b>69,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Local Support:</b>					
Property Taxes	1,502,700	1,561,500	1,565,300	1,580,000	1,580,000
Charges for Services	43,600	31,000	20,000	20,200	20,200
Contracted Services	928,500	944,300	944,300	945,800	961,000
<b>Total Local Support</b>	<b>2,474,800</b>	<b>2,536,800</b>	<b>2,529,600</b>	<b>2,546,000</b>	<b>2,561,200</b>
<b>Total Revenues</b>	<b>2,559,100</b>	<b>2,559,600</b>	<b>2,552,400</b>	<b>2,556,000</b>	<b>2,571,200</b>
<b>Support From Other Funds:</b>					
Sales Tax	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Hotel Tax					
Tobacco Excise Tax	61,900	61,900	61,900	107,900	99,400
Marine Passenger Fee	70,000	70,000	70,000	70,000	70,000
<b>Total Support From Other Funds</b>	<b>1,472,800</b>	<b>1,472,800</b>	<b>1,472,800</b>	<b>1,518,800</b>	<b>1,510,300</b>
<b>Total Funding Sources</b>	<b>4,031,900</b>	<b>4,032,400</b>	<b>4,025,200</b>	<b>4,074,800</b>	<b>4,081,500</b>
<b>FUND BALANCES:</b>					
Beginning of Period Available	1,038,600	1,041,100	1,041,100	1,088,400	850,000
Increase (Decrease) in Available	2,500	(96,400)	47,300	(238,400)	(395,300)
<b>End of Period Available</b>	<b>1,041,100</b>	<b>944,700</b>	<b>1,088,400</b>	<b>850,000</b>	<b>454,700</b>

# NOTES

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# MAYOR AND ASSEMBLY

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## 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.

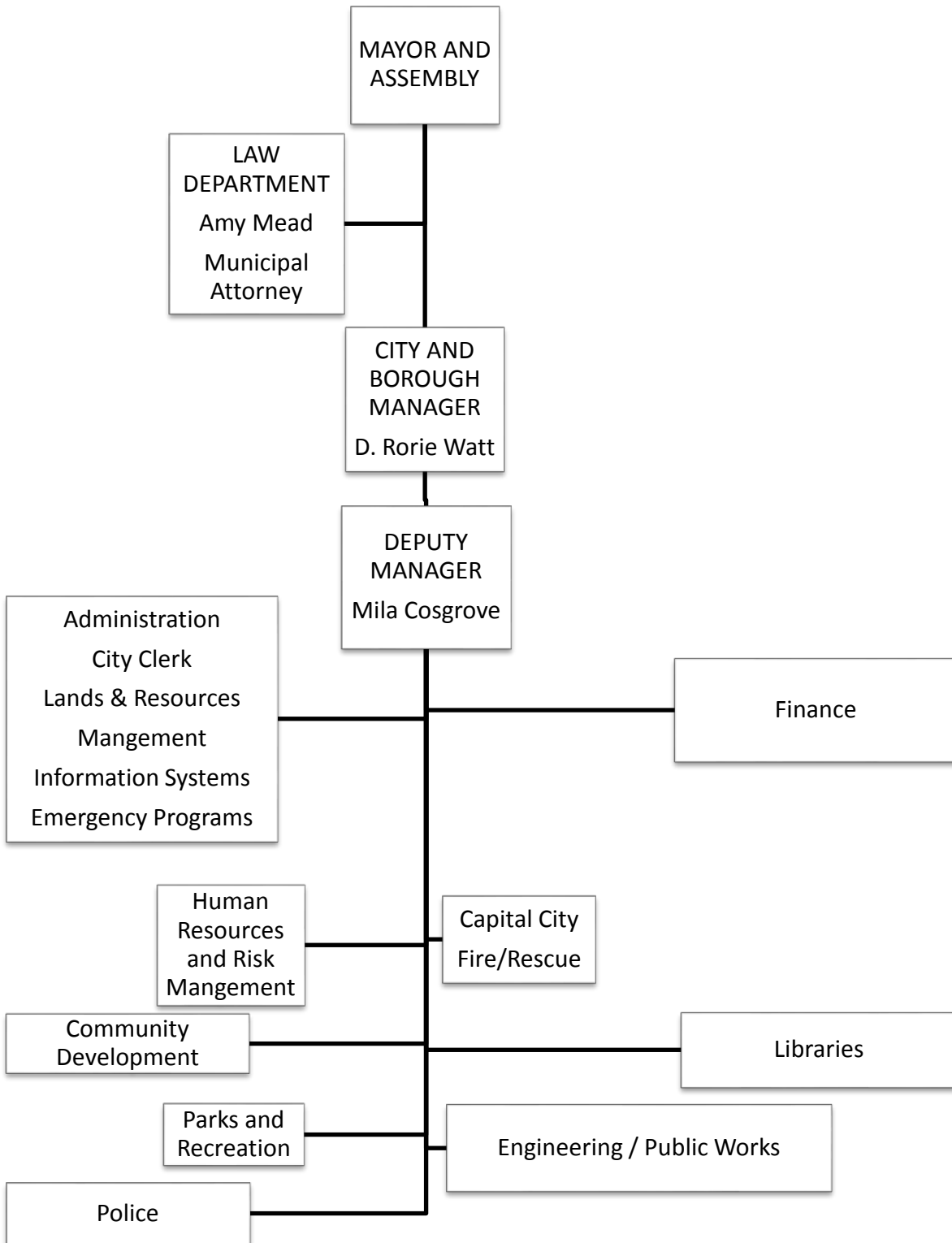
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**FY19 ADOPTED BUDGET**

**\$5,538,500**

# MAYOR AND ASSEMBLY

## FUNCTIONAL ORGANIZATION CHART



# MAYOR AND ASSEMBLY

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 155,700	172,800	152,200	214,300	259,200
Commodities and Services	354,500	410,700	408,100	510,900	510,900
Better Capital City	455,000	440,500	455,000	455,000	455,000
Other-Grants & Community Projects	5,004,900	4,380,100	4,378,300	4,358,300	3,749,300
<b>Total Expenditures</b>	<b>5,970,100</b>	<b>5,404,100</b>	<b>5,393,600</b>	<b>5,538,500</b>	<b>4,974,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	68,800	68,800	68,800	73,300	73,300
Support from:					
Sales Tax	790,500	790,500	790,500	940,500	590,500
Hotel Tax	811,000	1,090,000	1,090,000	935,000	935,000
Tobacco Excise Tax	1,195,300	1,212,800	1,212,800	1,430,300	1,386,900
Marine Passenger Fee	948,800	717,200	717,200	691,400	691,400
General Fund	2,155,700	1,524,800	1,514,300	1,468,000	1,297,300
<b>Total Funding Sources</b>	<b>\$ 5,970,100</b>	<b>5,404,100</b>	<b>5,393,600</b>	<b>5,538,500</b>	<b>4,974,400</b>
<b>STAFFING</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

# MAYOR AND ASSEMBLY

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## BUDGET HIGHLIGHT

The Mayor and Assembly FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$134,400 (2.5 %). The FY20 Approved Budget shows a decrease from FY19 of \$564,100 (10.2 %).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased \$41,500 (24.0%) due to upcoming assembly elections and the assumption that any replacements would be filled with fully benefited Assembly members.
- Commodities and services increased \$100,200 (24.4%) due primarily to a change in Building Maintenance accounting practices.
- Grants paid out decreased \$21,800 (0.5%) primarily due to the grant for Celebration only occurring in even years.

#### FY20 Approved Budget

- Personnel services increased \$44,900 (21.0%) due to upcoming assembly elections and the assumption that any replacements would be filled with fully benefited Assembly members.
- Grants paid out decreased \$609,000 (10.2%) primarily due to decrease in the grants to the Juneau Arts and Humanities Council and the Juneau Community Foundation, as well as one time grants in FY19 of \$159,000.

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>Operations:</b>					
Personnel Services	\$ 155,700	172,800	152,200	214,300	259,200
Commodities and Services	218,300	260,700	258,600	360,900	360,900
<b>Totals</b>	<b>374,000</b>	<b>433,500</b>	<b>410,800</b>	<b>575,200</b>	<b>620,100</b>
<b>Assembly Grants:</b>					
Arts and Humanities Council	467,000	417,000	417,500	417,500	167,500
Social Service Grants	852,700	853,900	853,900	853,900	853,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	31,300	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	390,000	317,500	317,500	400,000	325,000
Juneau Small Business Development Center	28,500	28,500	26,200	28,500	28,500
Juneau Park Foundation	-	-	-	-	-
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AYEC-HEARTS Program	91,100	90,200	90,200	90,200	90,200
Housing First	700,000	-	-	-	-
Franklin Dock Enterprises, LLC	125,200	135,000	135,000	110,000	110,000
Alaska Juneau (AJ) Dock, LLC	391,300	134,600	134,600	129,600	129,600
Travel Juneau (JCVB)	1,151,000	1,380,600	1,380,600	1,233,100	1,233,100
Juneau Community Foundation	250,000	350,000	350,000	295,000	150,000
Better Capital City	455,000	440,500	455,000	455,000	455,000
Tourism Best Management Practices (TBMP)	15,000	15,000	15,000	20,000	20,000
Downtown Business Association	55,300	110,000	110,000	133,700	133,700
Citizens Pro Road	-	20,000	20,000	-	-
Southeast Conference - Future of AMHS	-	20,000	20,000	-	-
Glory Hole Work Incentives	-	-	-	9,000	-
KinderReady - Outside the Cap FY19	-	-	-	140,000	-
Juneau Commission on Aging	-	-	-	10,000	-
<b>Totals</b>	<b>5,459,900</b>	<b>4,820,600</b>	<b>4,833,300</b>	<b>4,813,300</b>	<b>4,204,300</b>
<b>Special Contracts:</b>					
Lobbyist	136,200	140,000	139,500	140,000	140,000
Hearing Officers	-	10,000	10,000	10,000	10,000
<b>Totals</b>	<b>136,200</b>	<b>150,000</b>	<b>149,500</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>\$ 5,970,100</b>	<b>\$ 5,404,100</b>	<b>\$ 5,393,600</b>	<b>\$ 5,538,500</b>	<b>\$ 4,974,400</b>

# NOTES

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# CITY MANAGER

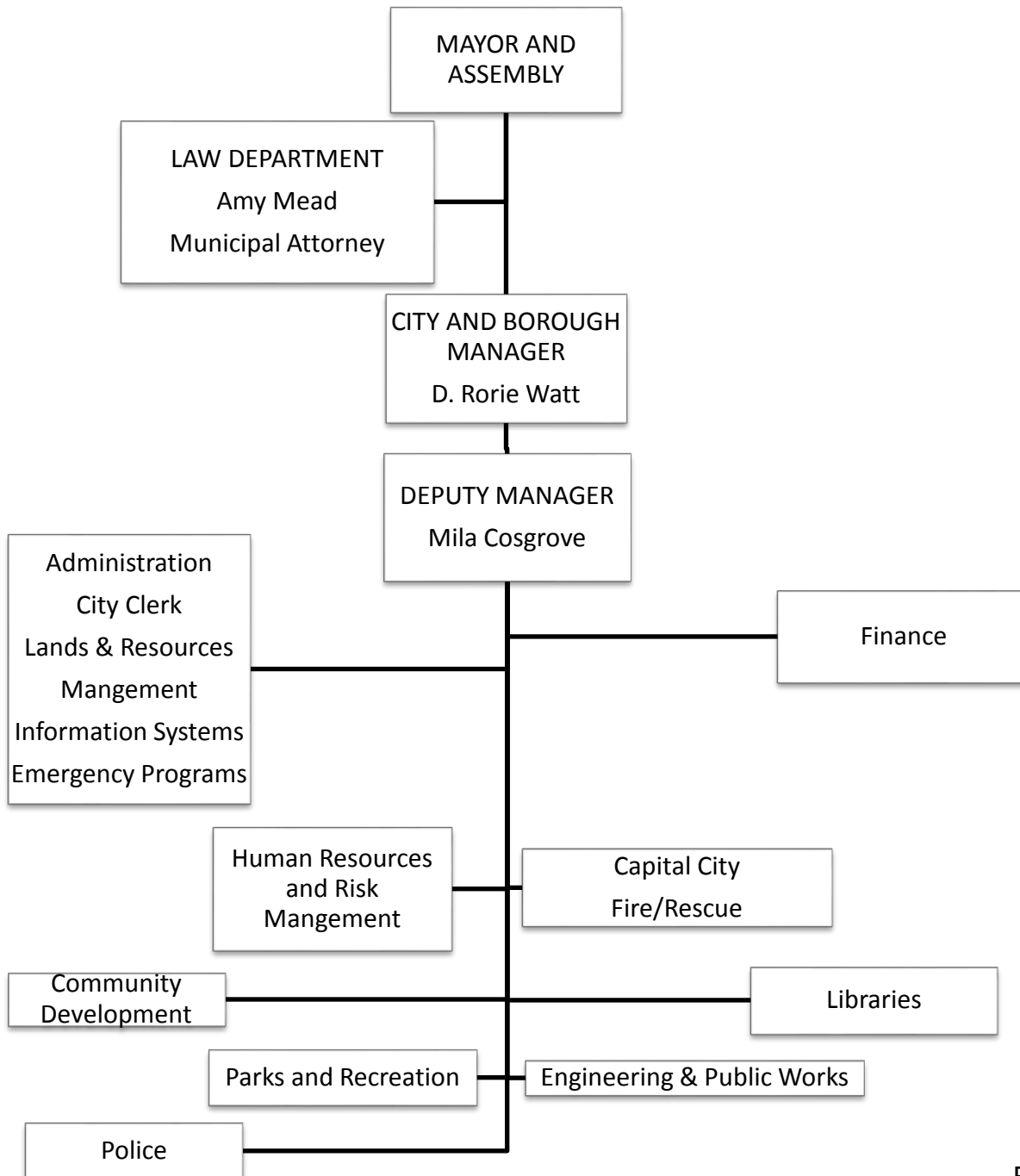
## MISSION STATEMENT

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

**FY19 ADOPTED BUDGET**

**\$ 2,827,700**

## FUNCTIONAL ORGANIZATION CHART



# CITY MANAGER

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,399,700	1,694,400	1,470,500	1,599,900	1,651,900
Commodities and Services	1,064,200	1,305,800	1,264,100	1,167,800	545,500
Contingency	9,700	20,000	20,000	20,000	20,000
Capital Outlay	-	40,000	40,000	40,000	40,000
<b>Total Expenditures</b>	<b>2,473,600</b>	<b>3,060,200</b>	<b>2,794,600</b>	<b>2,827,700</b>	<b>2,257,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	208,300	208,300	208,300	221,200	221,200
State Grant	182,900	646,100	646,100	691,500	321,500
Support from:					
Marine Passenger Fees	262,700	10,000	10,000	25,000	25,000
Tobacco Excise Tax	-	75,000	75,000	-	-
Sales Tax	100,000	500,000	500,000	250,000	-
General Fund	1,719,700	1,620,800	1,355,200	1,640,000	1,689,700
<b>Total Funding Sources</b>	<b>\$ 2,473,600</b>	<b>3,060,200</b>	<b>2,794,600</b>	<b>2,827,700</b>	<b>2,257,400</b>
<b>STAFFING</b>	<b>9.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## BUDGET HIGHLIGHT

The City Manager's FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$232,500 (7.6%) and the FY20 Approved Budget shows a decrease from FY19 of \$570,300 (20.2%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services decreased from the FY18 Amended Budget by \$94,500 (5.6%) due to more accurate budgeting for Emergency Services salaries.
- Commodities and services decreased from the FY18 Amended Budget by \$138,000 (10.6%) due to more accurate budgeting for Emergency Services grant expenditures.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$52,000 (3.3%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY19 Adopted Budget by \$622,300 (53.3%) primarily due to the expectation of no legal expenses related to the CLIAA lawsuit.

# CITY CLERK

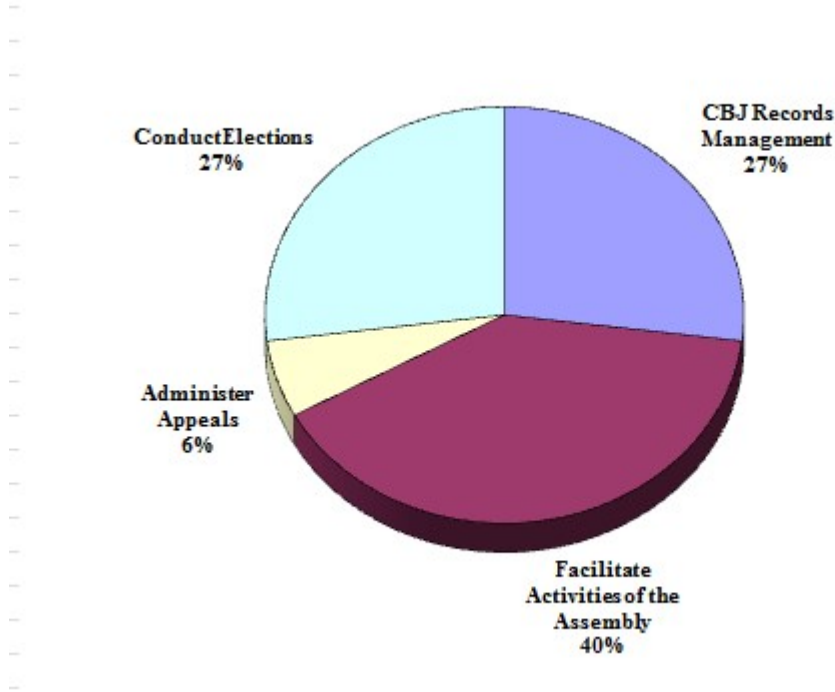
## MISSION STATEMENT

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

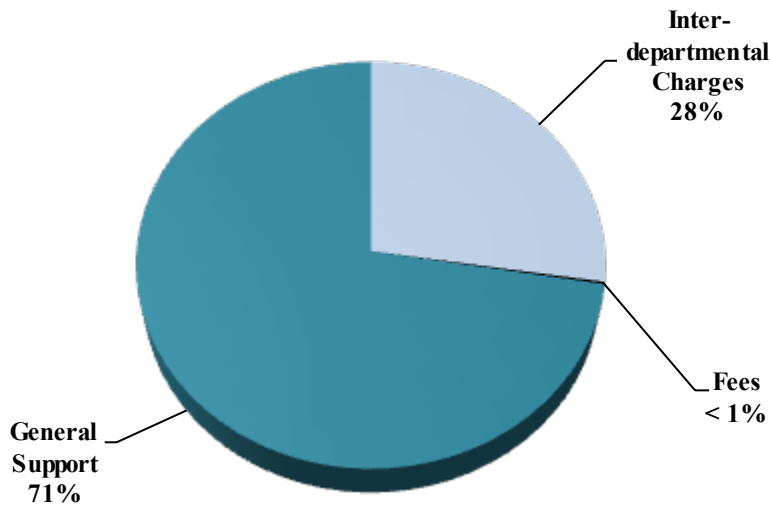
## FY19 ADOPTED BUDGET

**\$377,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

Exhibit 3  
Page 88 of 233

# CITY CLERK

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 331,400	339,400	304,300	293,000	298,500
Commodities and Services	67,500	75,800	70,800	84,000	83,800
<b>Total Expenditures</b>	<b>398,900</b>	<b>415,200</b>	<b>375,100</b>	<b>377,000</b>	<b>382,300</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	169,300	168,900	168,900	137,300	137,300
Licenses, Permits and Fees	1,000	1,000	1,000	1,000	1,000
Support from General Fund	228,600	245,300	205,200	238,700	244,000
<b>Total Funding Sources</b>	<b>\$ 398,900</b>	<b>415,200</b>	<b>375,100</b>	<b>377,000</b>	<b>382,300</b>
<b>STAFFING</b>	<b>2.68</b>	<b>2.68</b>	<b>2.68</b>	<b>2.68</b>	<b>2.68</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$38,200 (9.2%) and the FY20 Approved Budget shows an increase over FY19 of \$5,300 (1.4%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services decreased from the FY18 Amended Budget by \$46,400 (13.7%) due to the retirement of a long time employee.
- Commodities and services increased over the FY18 Amended Budget by \$8,200 (10.8%) primarily due to a change in Building Maintenance accounting practices.

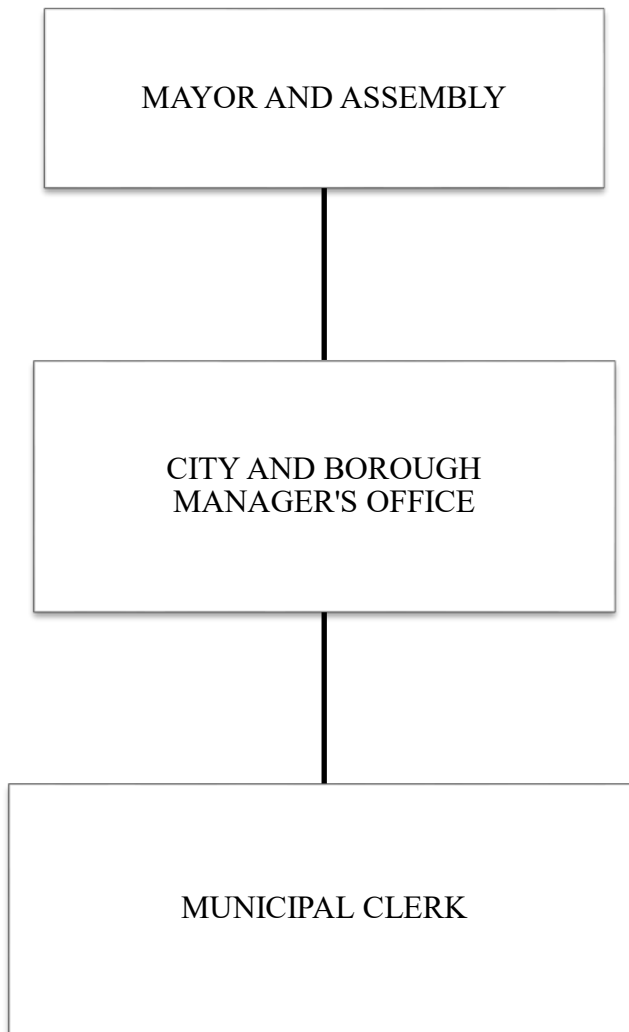
#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$5,500 (1.9%) due to anticipated increases in salaries and benefits.

# CITY CLERK

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

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

Election Official

Administers appeals

# NOTES

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# MANAGEMENT INFORMATION SYSTEMS

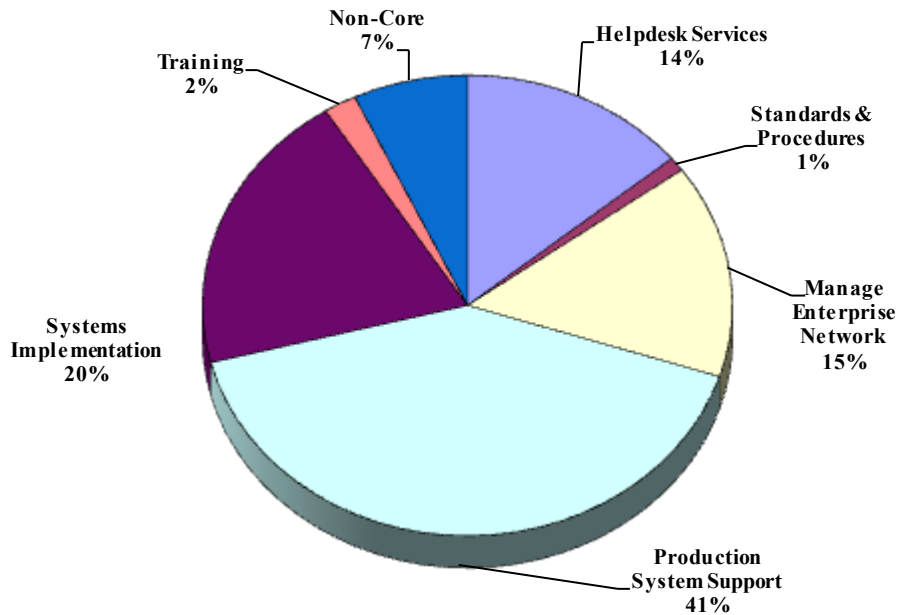
## MISSION STATEMENT

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

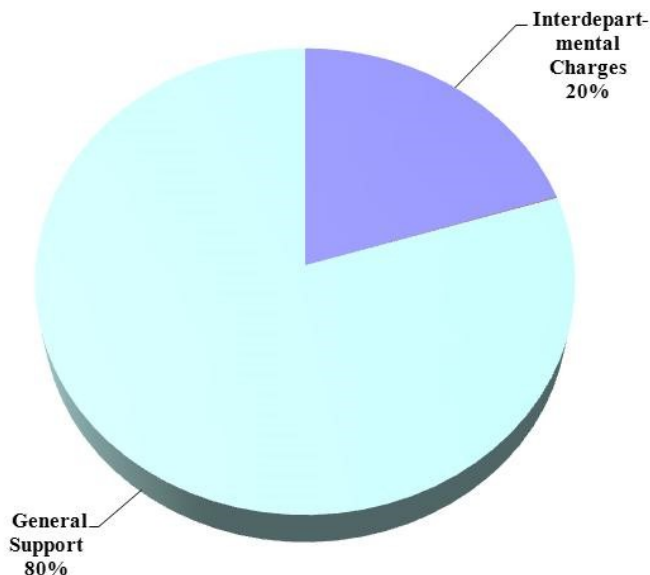
## FY19 ADOPTED BUDGET

**\$ 2,794,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# MANAGEMENT INFORMATION SYSTEMS

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actual		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,643,700	1,774,000	1,716,000	1,790,000	1,843,000
Commodities and Services	717,100	844,800	830,200	941,700	968,700
Capital Outlay	154,100	63,000	62,000	63,000	63,000
<b>Total Expenditures</b>	<b>2,514,900</b>	<b>2,681,800</b>	<b>2,608,200</b>	<b>2,794,700</b>	<b>2,874,700</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	667,100	694,300	657,800	623,100	623,100
Charges for Services	100	-	-	-	-
Support from General Fund	1,847,700	1,987,500	1,950,400	2,171,600	2,251,600
<b>Total Funding Sources</b>	<b>\$ 2,514,900</b>	<b>2,681,800</b>	<b>2,608,200</b>	<b>2,794,700</b>	<b>2,874,700</b>
<b>STAFFING</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$112,900 (4.2%) and the FY20 Approved Budget shows an increase over FY19 of \$80,000 (2.9%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased from the FY18 Amended Budget by \$16,000 (0.9%) due to anticipated increases in wages.
- Commodities and services increased over the FY18 Amended Budget by \$96,900 (11.5%) primarily due to annual software maintenance increases and a change in Building Maintenance accounting practices.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$53,000 (3.0%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$27,000 (2.9%) primarily due to annual software maintenance increases.



# COMMUNITY DEVELOPMENT

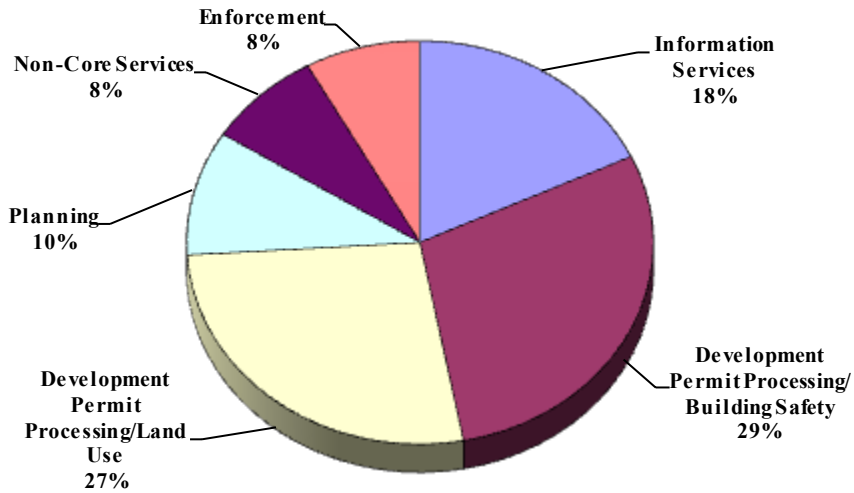
## MISSION STATEMENT

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

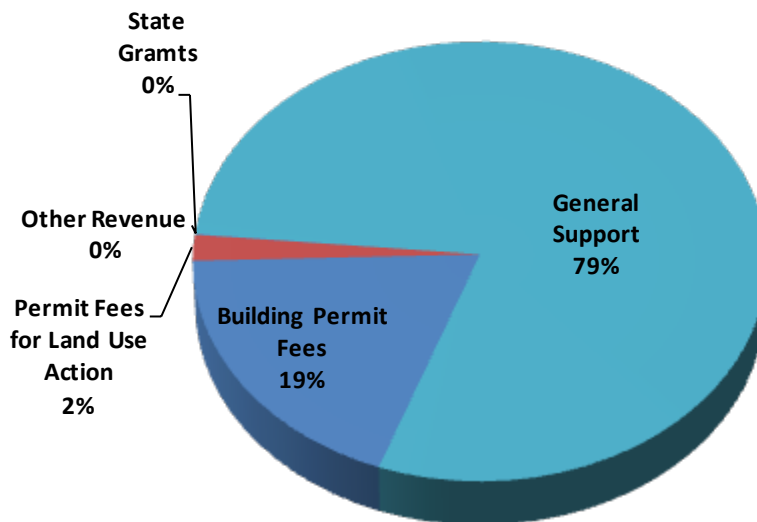
## FY19 ADOPTED BUDGET

**\$2,992,700**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# COMMUNITY DEVELOPMENT

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,540,400	2,541,700	2,433,600	2,585,500	2,645,900
Commodities & Services	308,300	392,500	420,400	407,200	368,700
<b>Total Expenditures</b>	<b>2,848,700</b>	<b>2,934,200</b>	<b>2,854,000</b>	<b>2,992,700</b>	<b>3,014,600</b>
<b>FUNDING SOURCES:</b>					
Building Permit Fees	656,600	552,100	546,900	520,800	523,700
Permit Fees for Land Use Action	42,100	55,000	52,500	52,500	52,500
State Grants	18,200	25,000	25,000	7,900	-
Other Revenue	700	1,000	1,000	1,000	1,000
Support from General Fund	2,131,100	2,301,100	2,228,600	2,410,500	2,437,400
<b>Total Funding Sources</b>	<b>\$ 2,848,700</b>	<b>2,934,200</b>	<b>2,854,000</b>	<b>2,992,700</b>	<b>3,014,600</b>
<b>STAFFING</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY19 Adopted Budget shows an increase from the FY18 Amended Budget of \$58,500 (2.0%) and the FY20 Approved Budget shows an increase over FY19 of \$21,900 (0.7%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Commodities and services increased over the FY18 Amended Budget by \$14,700 (3.8%) due to increases in travel and training and a change in Building Maintenance accounting practices.

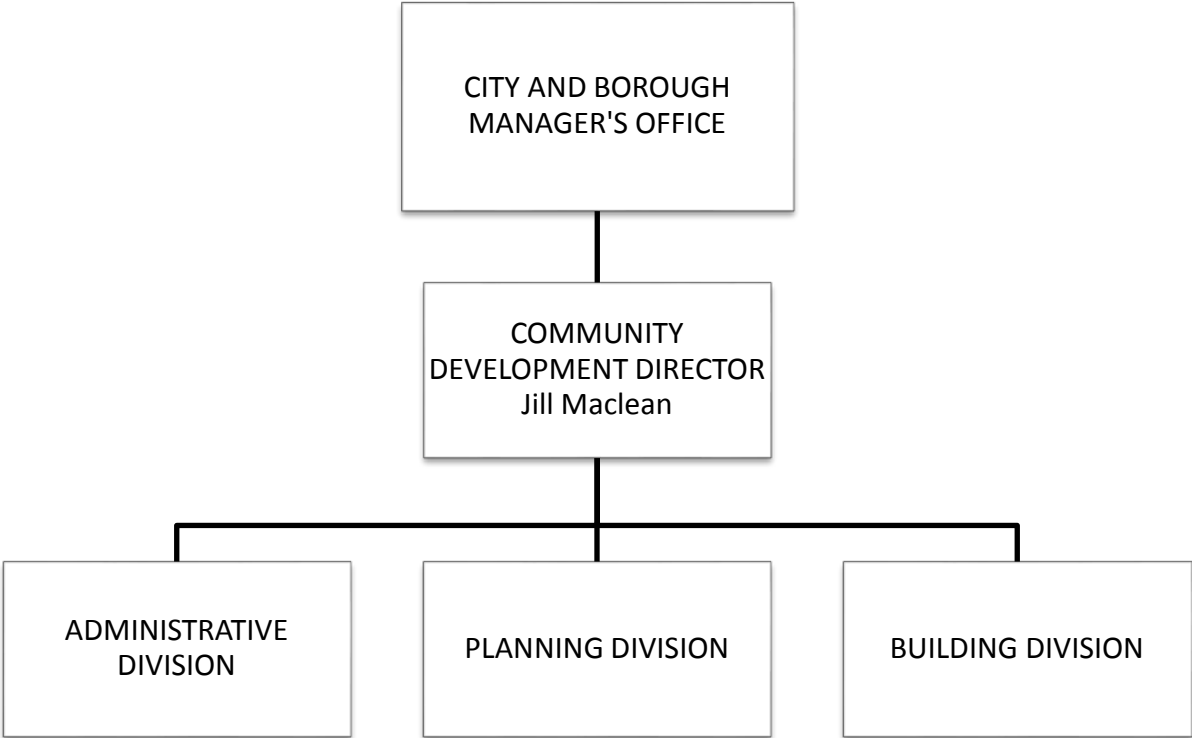
#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$60,400 (2.3%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY19 Adopted Budget by \$38,500 (9.5%) primarily due to anticipated completion of Downtown Area Plan.

# COMMUNITY DEVELOPMENT

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EAGLECREST

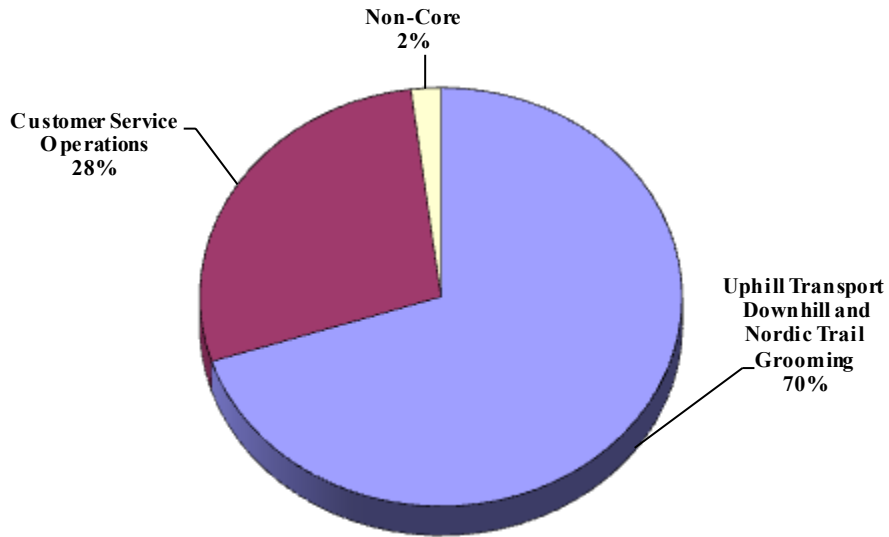
## MISSION STATEMENT

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.

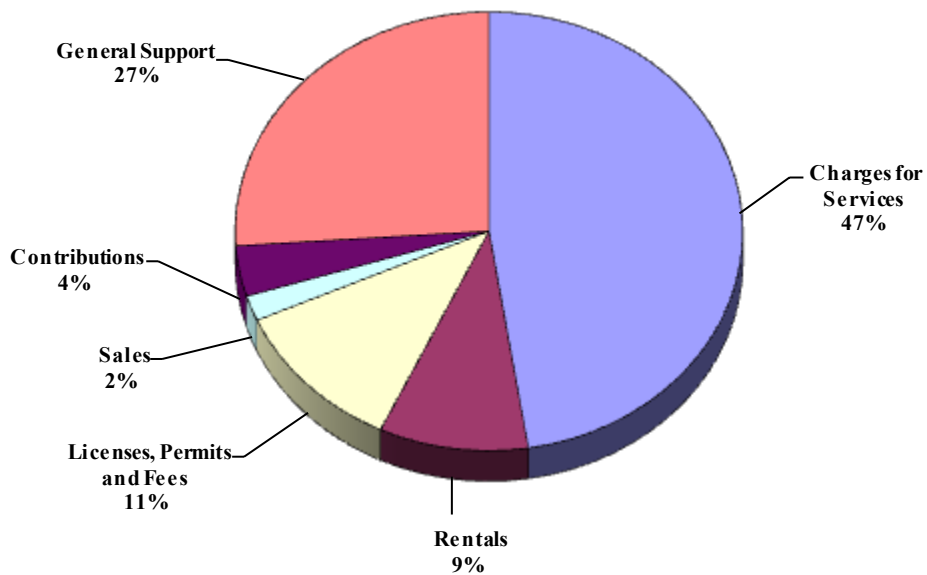
## FY19 ADOPTED BUDGET

**\$ 2,700,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# EAGLECREST

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,491,900	1,634,700	1,177,800	1,515,500	1,515,500
Commodities and Services	963,200	1,137,300	908,600	1,185,000	1,185,000
<b>Total Expenditures</b>	<b>2,455,100</b>	<b>2,772,000</b>	<b>2,086,400</b>	<b>2,700,500</b>	<b>2,700,500</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	1,232,300	1,398,200	1,046,800	1,276,000	1,410,000
Rentals	213,600	270,000	121,400	255,000	255,000
Licenses, Permits and Fees	223,000	284,000	93,500	304,000	306,900
Sales	45,200	45,000	18,000	50,000	45,000
Contributions	55,500	75,000	100,000	100,000	100,000
Support from:					
Roaded Service Area	25,000	25,000	25,000	25,000	25,000
General Fund	675,000	675,000	675,000	700,000	700,000
<b>Total Funding Sources</b>	<b>\$ 2,469,600</b>	<b>2,772,200</b>	<b>2,079,700</b>	<b>2,710,000</b>	<b>2,841,900</b>
<b>FUND BALANCE:</b>					
Beginning Restricted Fund Balance	105,000	119,500	119,500	112,800	122,300
Increase (decrease) in Fund Balance	14,500	200	(6,700)	9,500	141,400
Ending Restricted Fund Balance	<b>\$ 119,500</b>	<b>119,700</b>	<b>112,800</b>	<b>122,300</b>	<b>263,700</b>
<b>STAFFING</b>	<b>31.84</b>	<b>32.08</b>	<b>32.08</b>	<b>32.08</b>	<b>32.08</b>

## BUDGET HIGHLIGHT

The Eaglecrest FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$71,500 (2.6%) and the FY20 Approved Budget is unchanged from FY19.

### The significant budgetary changes include:

#### FY19 Adopted Budget

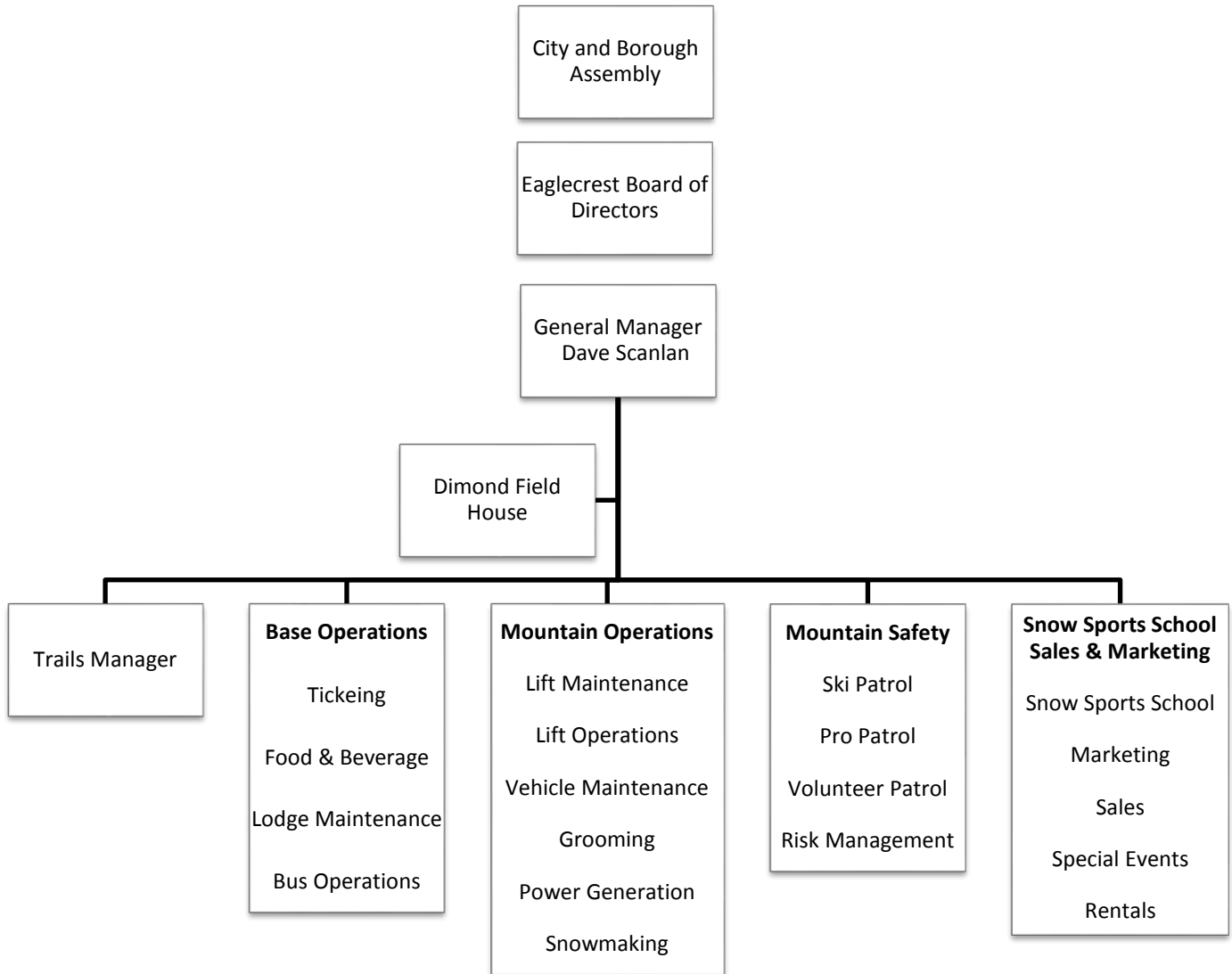
- Personnel services decreased from the FY18 Amended Budget by \$119,200 (7.3%) due to the departure of long time employees.
- Commodities and services increased over the FY18 Amended Budget by \$47,700 (4.2%) including increases in advertising (\$15,000), printing (\$5,000), and gasoline (\$15,000).

#### FY20 Approved Budget

- There are no significant budgetary changes.

# EAGLECREST

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EDUCATION

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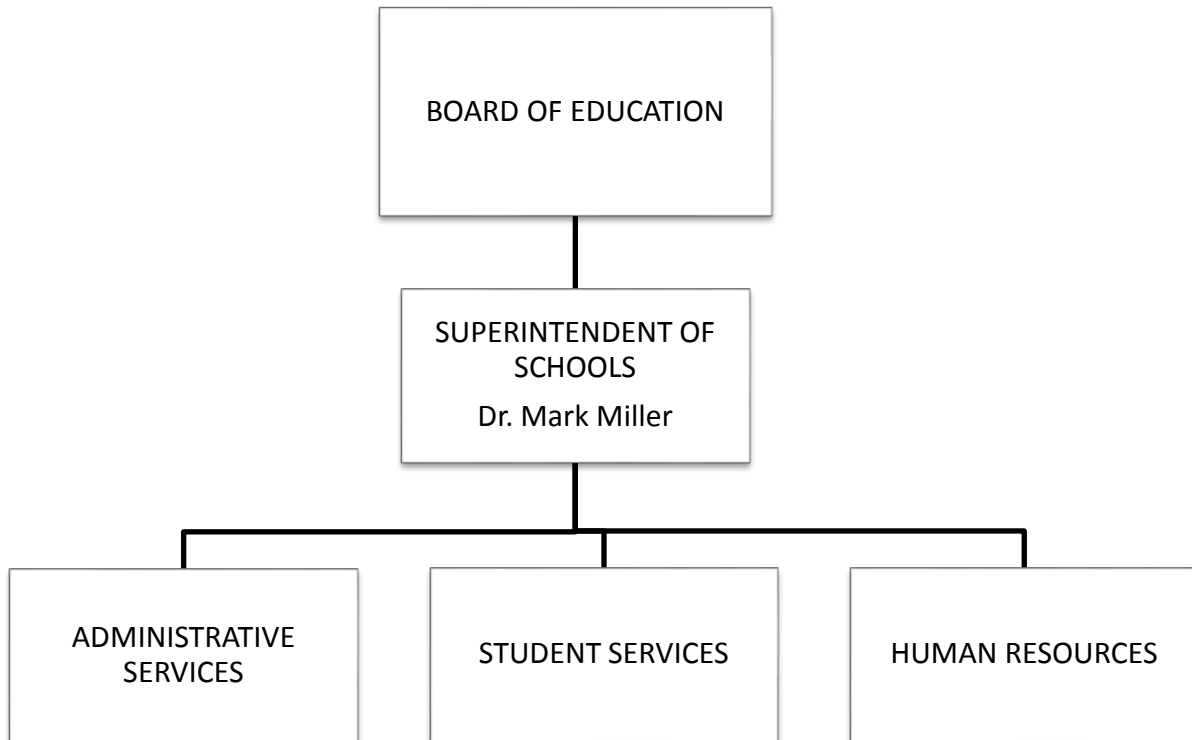
## MISSION STATEMENT

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.

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**FY19 ADOPTED BUDGET**                      **\$ 85,799,900**

## FUNCTIONAL ORGANIZATION CHART



# EDUCATION

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
<b>Education - Operating</b>					
Personnel Services	\$ 63,391,100	65,436,900	65,400,000	64,628,800	64,469,400
Commodities and Services	6,473,700	6,893,700	6,779,300	5,450,500	5,537,700
Capital Outlay	49,600	58,400	58,400	81,700	81,700
Education Interfund Transfers	175,300	-	-	-	-
<b>Totals</b>	<b>70,089,700</b>	<b>72,389,000</b>	<b>72,237,700</b>	<b>70,161,000</b>	<b>70,088,800</b>
<b>Education - After School Activity Bus, Transportation of Homeless Students, Student Transportation, Community Schools, Food Service, RALLY *</b>					
Personnel Services	1,914,200	1,784,700	1,784,700	1,923,200	1,923,200
Commodities and Services	4,962,600	5,364,700	5,227,800	5,256,300	5,256,300
Capital Outlay	-	15,000	15,000	15,000	15,000
<b>Totals</b>	<b>6,876,800</b>	<b>7,164,400</b>	<b>7,027,500</b>	<b>7,194,500</b>	<b>7,194,500</b>
<b>Education - Restricted Grant Funds</b>					
Personnel Services	3,335,100	3,560,300	3,560,300	3,605,600	3,632,100
Commodities and Services	1,058,000	1,531,100	1,464,600	1,307,300	1,257,200
Education Interfund Transfers	-	-	-	-	-
<b>Totals</b>	<b>4,393,100</b>	<b>5,091,400</b>	<b>5,024,900</b>	<b>4,912,900</b>	<b>4,889,300</b>
<b>Education - Student Activities</b>					
Commodities and Services	2,707,900	2,690,700	2,690,700	3,231,500	3,256,500
<b>Totals</b>	<b>2,707,900</b>	<b>2,690,700</b>	<b>2,690,700</b>	<b>3,231,500</b>	<b>3,256,500</b>
<b>Education - House Building Project</b>					
Commodities and Services	371,500	300,000	-	300,000	300,000
<b>Totals</b>	<b>371,500</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Expenditures</b>	<b>84,439,000</b>	<b>87,635,500</b>	<b>86,980,800</b>	<b>85,799,900</b>	<b>85,729,100</b>

# EDUCATION

## COMPARATIVES, CONTINUED

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>FUNDING SOURCES:</b>					
<b>Education - Operating</b>					
State Foundation Funding	39,658,600	38,188,200	38,188,200	37,953,500	37,782,200
State Contribution for PERS/TRS	4,827,700	4,648,000	4,648,000	5,418,900	5,418,900
Federal	620,100	200,000	200,000	200,000	200,000
Other	421,700	367,000	417,000	320,000	320,000
Support From					
General Governmental Funds	24,994,100	25,842,700	25,842,700	26,412,600	26,576,200
<b>Total Operating</b>	<b>70,522,200</b>	<b>69,245,900</b>	<b>69,295,900</b>	<b>70,305,000</b>	<b>70,297,300</b>
<b>Education - After School Activity Bus, Transportation of Homeless Students, Community Schools, Food Service *</b>					
State	2,985,300	3,052,500	3,168,500	3,187,500	3,192,500
Federal	1,251,700	1,202,300	1,202,300	1,278,400	1,278,400
User Fees	2,146,700	2,504,600	2,504,700	2,373,200	2,373,200
Education Interfund Transfers	175,300	-	-	-	-
Support From					
General Governmental Funds	185,000	352,500	352,500	195,000	502,500
<b>Total Special Revenue</b>	<b>\$ 6,744,000</b>	<b>7,111,900</b>	<b>7,228,000</b>	<b>7,034,100</b>	<b>7,346,600</b>
<b>Education - Restricted Grant Funds</b>					
State	\$ 407,000	439,000	439,000	600,000	598,800
Federal	3,523,400	3,982,100	3,982,100	3,648,900	3,681,600
Other	441,000	520,300	520,300	614,000	608,900
<b>Total Restricted Grant Funds</b>	<b>4,371,400</b>	<b>4,941,400</b>	<b>4,941,400</b>	<b>4,862,900</b>	<b>4,889,300</b>
<b>Education - Student Activities</b>					
Student Activities Fundraising	-	1,950,000	1,950,000	2,100,000	2,100,000
Support From					
General Governmental Funds	740,700	740,700	740,700	1,181,500	1,181,500
<b>Total Student Activities</b>	<b>740,700</b>	<b>2,690,700</b>	<b>2,690,700</b>	<b>3,281,500</b>	<b>3,281,500</b>
<b>Education - House Building Project</b>					
Proceeds from Sale of House	371,500	300,000	-	300,000	300,000
<b>Total House Building Project</b>	<b>371,500</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Funding Sources</b>	<b>82,749,800</b>	<b>84,289,900</b>	<b>84,156,000</b>	<b>85,783,500</b>	<b>86,114,700</b>

# EDUCATION

## COMPARATIVES, CONTINUED

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>FUND BALANCE:</b>					
<b>Education - Operating</b>					
Beginning of Period	3,119,100	3,551,600	3,551,600	609,800	753,800
Increase/(decrease) in Fund Balance	432,500	(3,143,100)	(2,941,800)	144,000	208,500
<b>End of Period Fund Balance</b>	<b>3,551,600</b>	<b>408,500</b>	<b>609,800</b>	<b>753,800</b>	<b>962,300</b>
<b>Education - Special Revenue/Other</b>					
Beginning of Period	1,483,100	1,441,000	1,441,000	1,558,000	1,397,600
Increase/(decrease) in Fund Balance	(42,100)	(202,400)	117,000	(160,400)	177,100
<b>End of Period Fund Balance</b>	<b>\$ 1,441,000</b>	<b>1,238,600</b>	<b>1,558,000</b>	<b>1,397,600</b>	<b>1,574,700</b>
<b>STAFFING</b>	<b>671.75</b>	<b>682.53</b>	<b>696.48</b>	<b>668.57</b>	<b>667.67</b>

# EDUCATION

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## **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

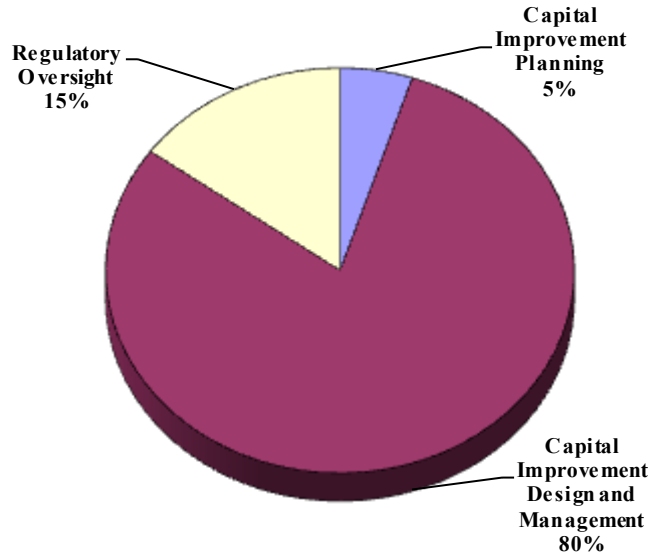
## MISSION STATEMENT

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

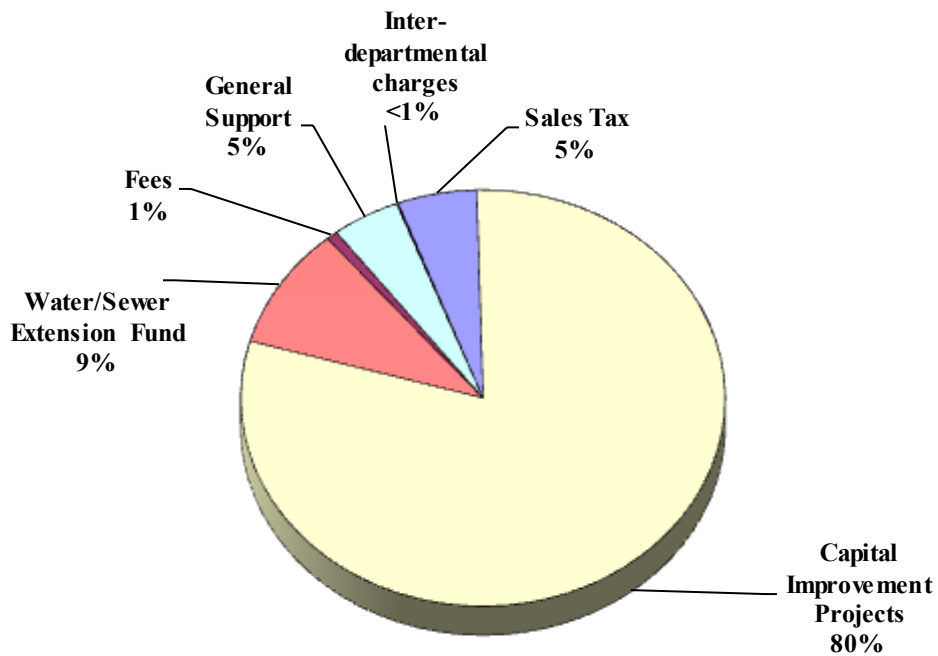
**FY19 ADOPTED BUDGET**

**\$ 2,622,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

Exhibit 3

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# ENGINEERING

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 921,100	2,134,300	907,400	2,206,100	2,273,400
Commodities & Services	242,800	303,200	258,300	321,400	328,300
Capital Outlay	35,300	95,000	28,300	95,000	95,000
<b>Total Expenditures</b>	<b>1,199,200</b>	<b>2,532,500</b>	<b>1,194,000</b>	<b>2,622,500</b>	<b>2,696,700</b>
<b>FUNDING SOURCES:</b>					
Licenses, Permits and Fees	15,700	18,000	20,000	19,000	20,000
Interdepartmental charges - General Engineering	9,400	9,400	9,400	3,000	3,000
Support from:					
General Fund	165,500	90,500	140,900	119,000	125,700
Capital Improvement Projects	674,100	1,988,500	689,300	2,092,500	2,154,100
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Special Assessments	194,500	286,100	194,400	249,000	253,900
<b>Total Funding Sources</b>	<b>\$ 1,199,200</b>	<b>2,532,500</b>	<b>1,194,000</b>	<b>2,622,500</b>	<b>2,696,700</b>
<b>STAFFING</b>	<b>17.75</b>	<b>17.95</b>	<b>17.95</b>	<b>17.14</b>	<b>17.14</b>
<b>FUND BALANCE</b>					
General Fund	N/A	N/A	N/A	N/A	N/A
LIDs/Work Force	N/A	N/A	N/A	N/A	N/A

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

## Budget Highlight

The Engineering FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$90,000 (3.6%) and the FY20 Approved Budget shows an increase over FY19 of \$74,200 (2.8%).

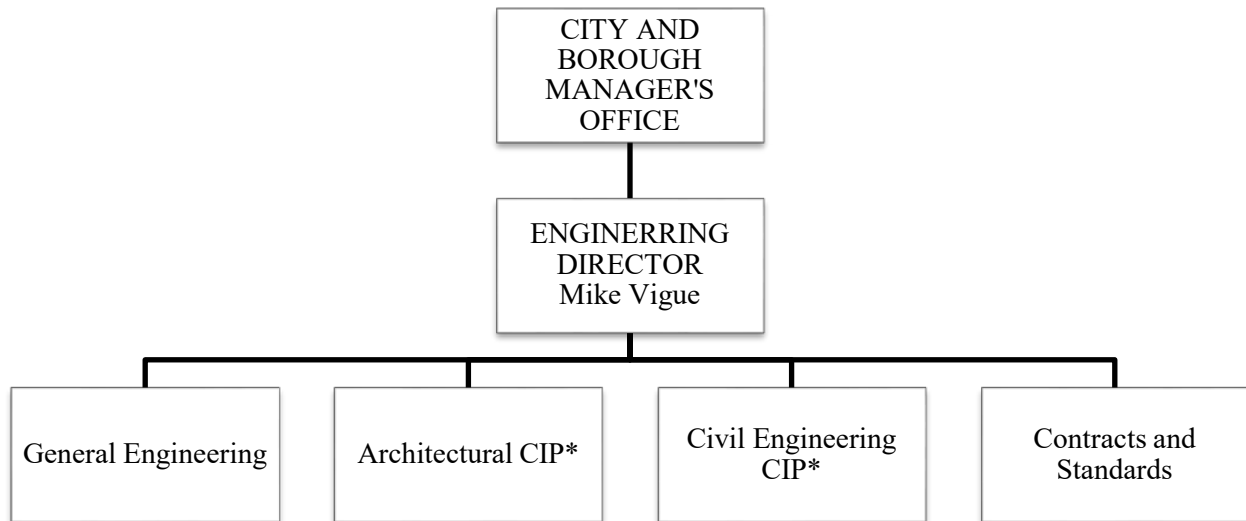
**There are no significant budgetary changes**



# ENGINEERING

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## 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](http://www.juneau.org/engineering/CIP_Process.php)

# NOTES

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# FINANCE

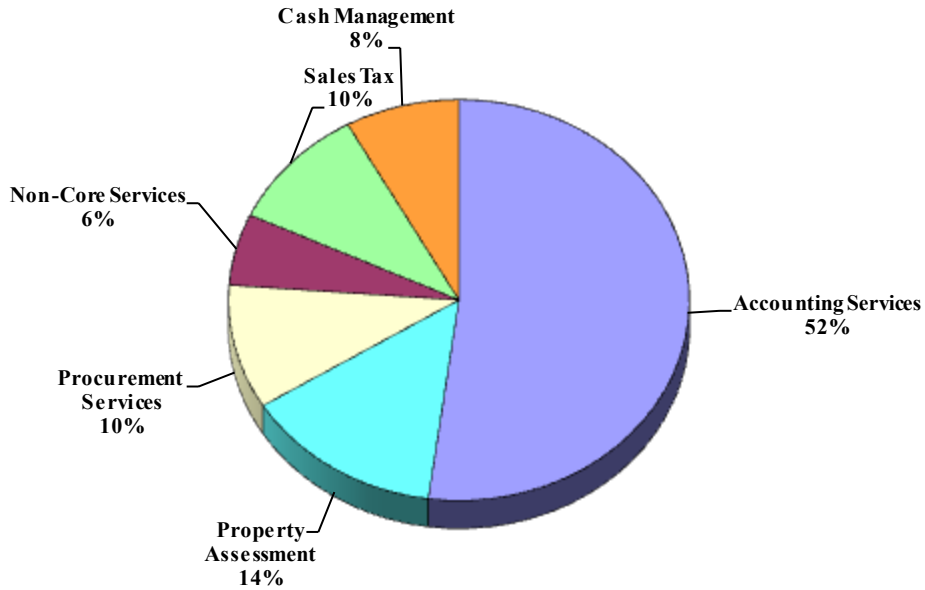
## MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

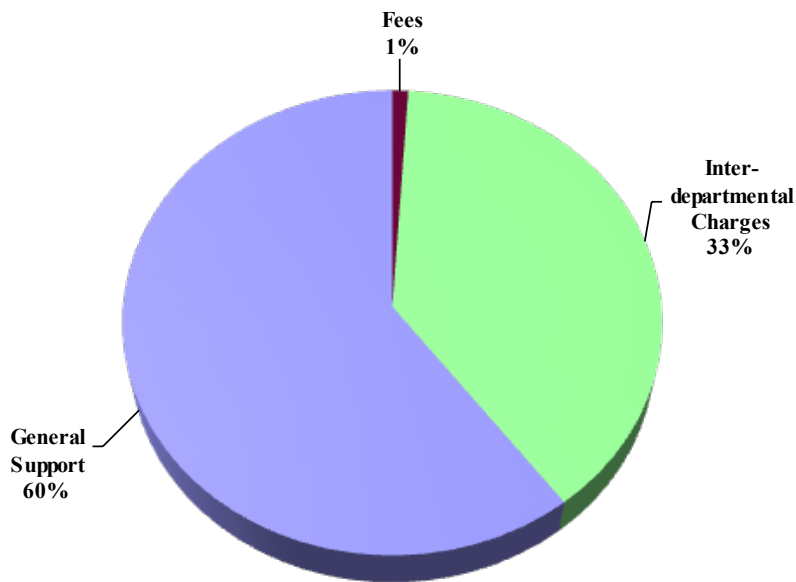
**FY19 ADOPTED BUDGET**

**\$ 5,752,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,459,500	4,797,800	4,578,100	4,916,700	4,878,400
Commodities and Services	694,600	767,000	789,400	835,700	837,000
<b>Total Expenditures</b>	<b>5,154,100</b>	<b>5,564,800</b>	<b>5,367,500</b>	<b>5,752,400</b>	<b>5,715,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	2,158,500	2,157,700	2,156,300	2,203,200	2,217,000
Fees	85,000	18,500	68,100	57,100	57,100
Support from General Fund	2,910,600	3,388,600	3,143,100	3,492,100	3,441,300
<b>Total Funding Sources</b>	<b>\$ 5,154,100</b>	<b>5,564,800</b>	<b>5,367,500</b>	<b>5,752,400</b>	<b>5,715,400</b>
<b>STAFFING</b>	<b>46.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.50</b>	<b>45.00</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$187,600 (3.4%) and the FY20 Approved Budget shows a decrease from FY19 of \$37,000 (0.6%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

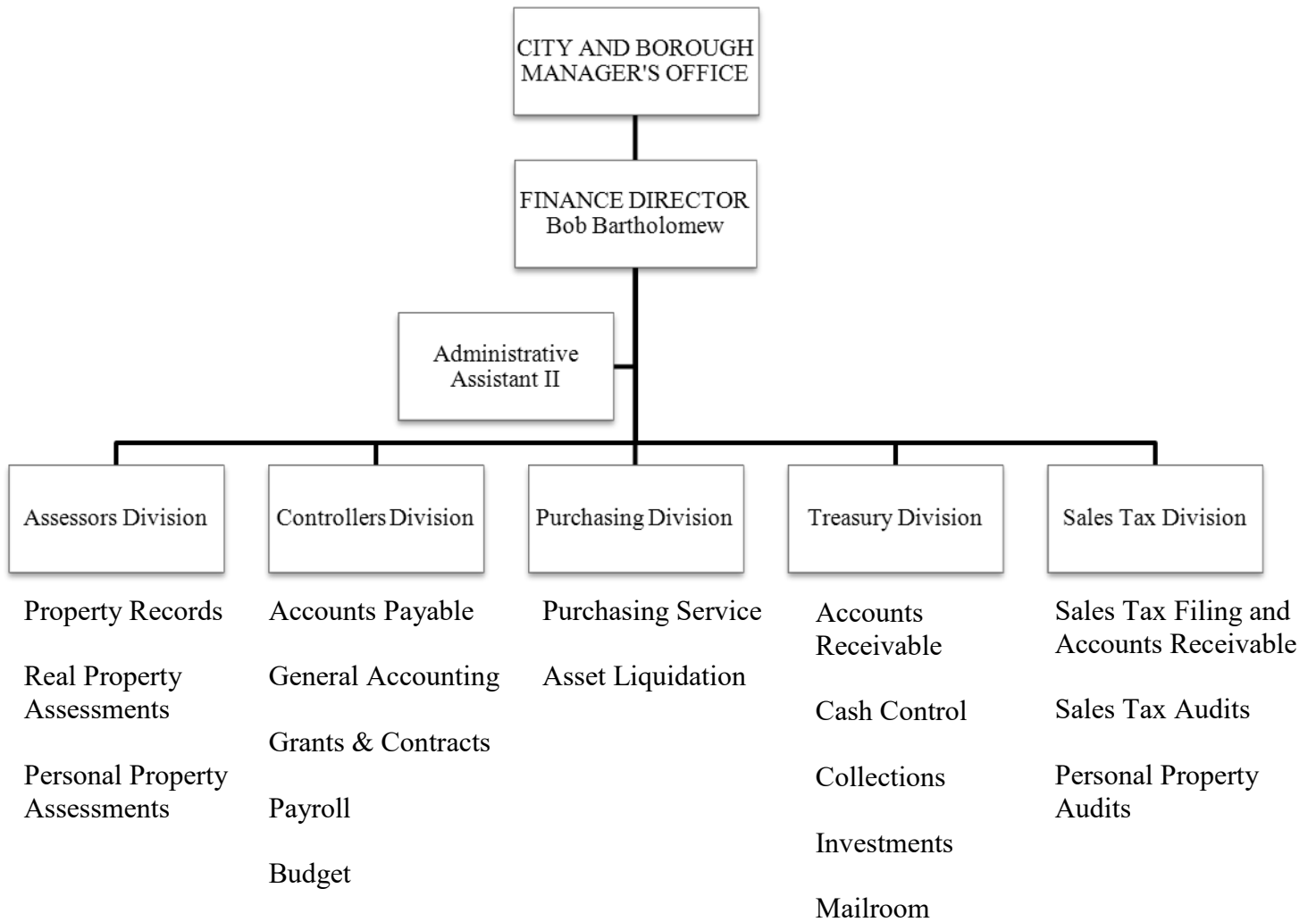
- Personnel services increased over the FY18 Amended Budget by \$118,900 (2.5%) due to reduction in staff turnover and merit increases.
- Commodities and services increased over the FY18 Amended Budget by \$68,700 (9.0%) primarily due to a change in Building Maintenance accounting practices.

#### FY20 Approved Budget

- Personnel services decreased from the FY19 Adopted Budget by \$38,300 (0.8%) due to the retirement of personnel.

# FINANCE

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# HUMAN RESOURCES

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## MISSION STATEMENT

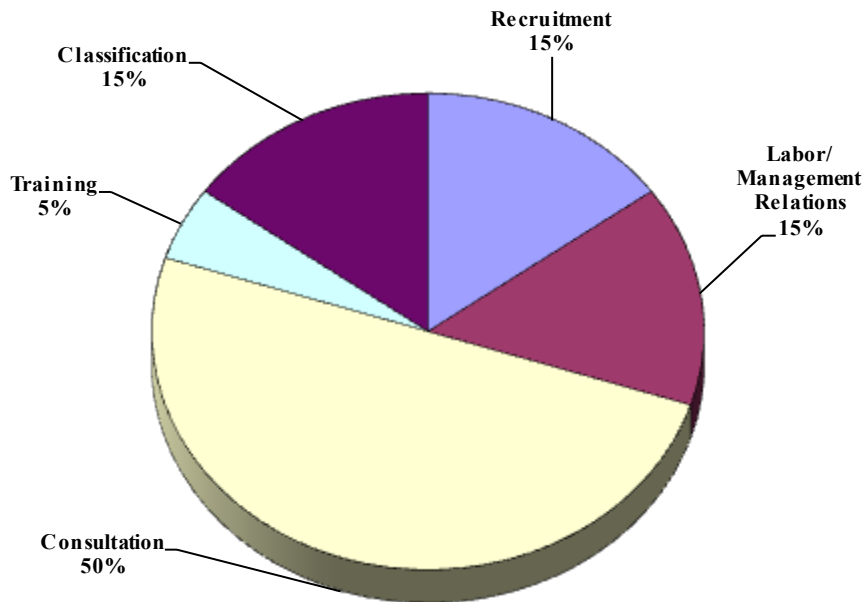
To provide employment/human resource services to the public and CBJ departments.

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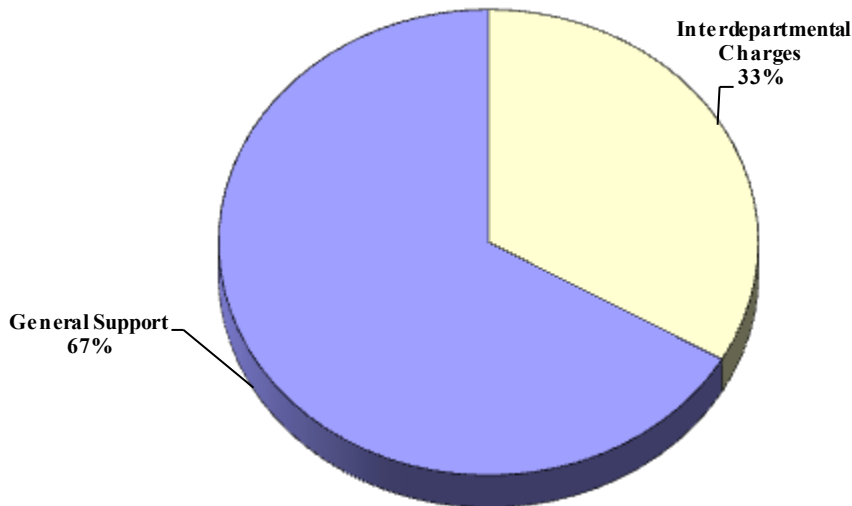
**FY19 ADOPTED BUDGET**

**\$ 648,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

Exhibit 3  
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# HUMAN RESOURCES

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actual		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 509,200	494,700	499,800	514,300	527,200
Commodities and Services	74,500	119,800	87,300	134,100	134,900
<b>Total Expenditures</b>	<b>583,700</b>	<b>614,500</b>	<b>587,100</b>	<b>648,400</b>	<b>662,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	220,000	220,000	220,000	216,400	216,400
Support from General Fund	363,700	394,500	367,100	432,000	445,700
<b>Total Funding Sources</b>	<b>\$ 583,700</b>	<b>614,500</b>	<b>587,100</b>	<b>648,400</b>	<b>662,100</b>
<b>STAFFING</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## BUDGET HIGHLIGHT

The Human Resources FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$33,900 (5.5%) and the FY20 Approved Budget shows an increase from FY19 of \$13,700 (2.1%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$19,600 (4.0%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY18 Amended Budget by \$14,300 (11.9%) due to anticipated increases in contractual services.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$12,900 (2.5%) due to anticipated increases in salaries and benefits.



# HUMAN RESOURCES

## FUNCTIONAL ORGANIZATION CHART

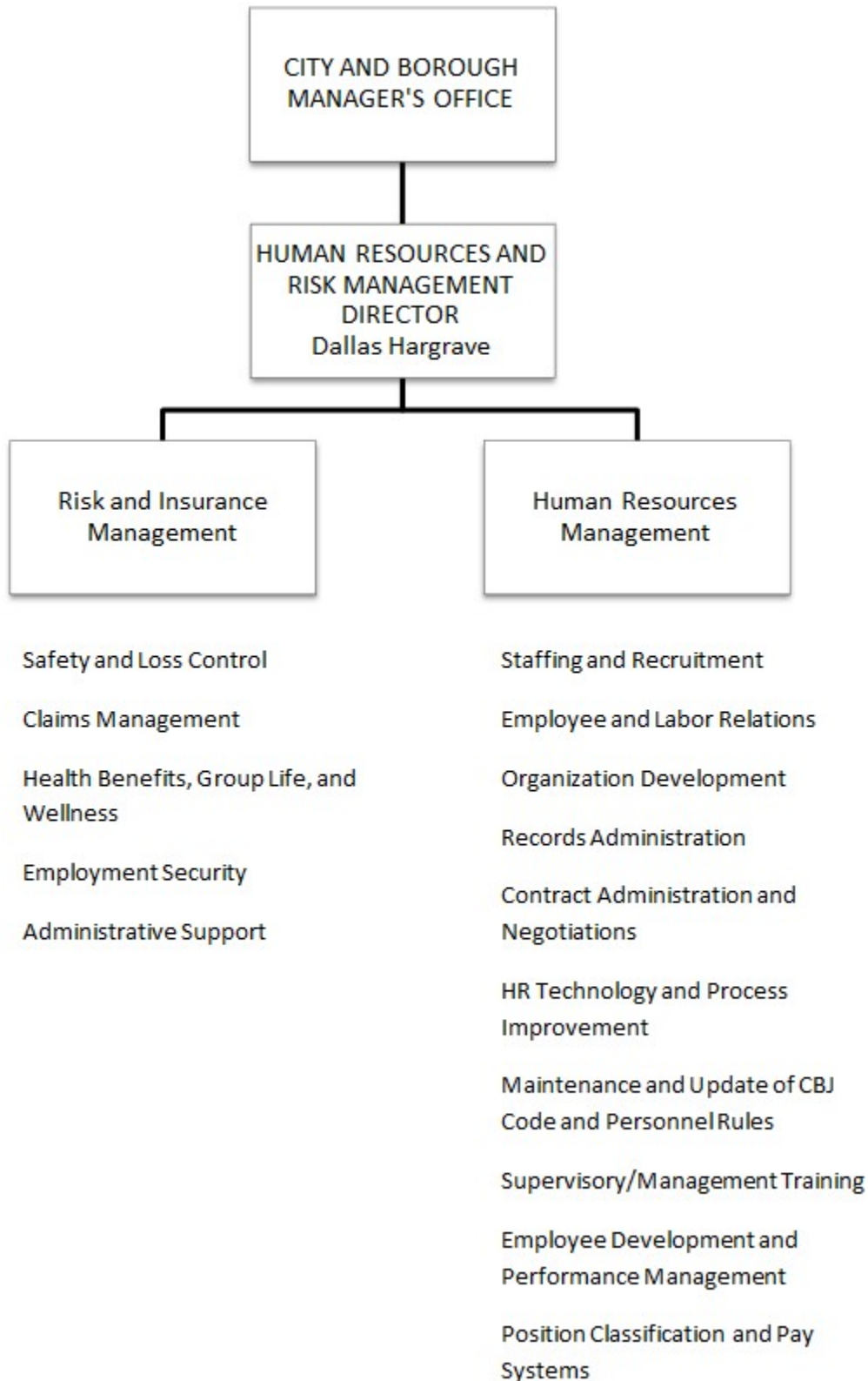


Exhibit 3

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# NOTES

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# CAPITAL CITY FIRE/RESCUE

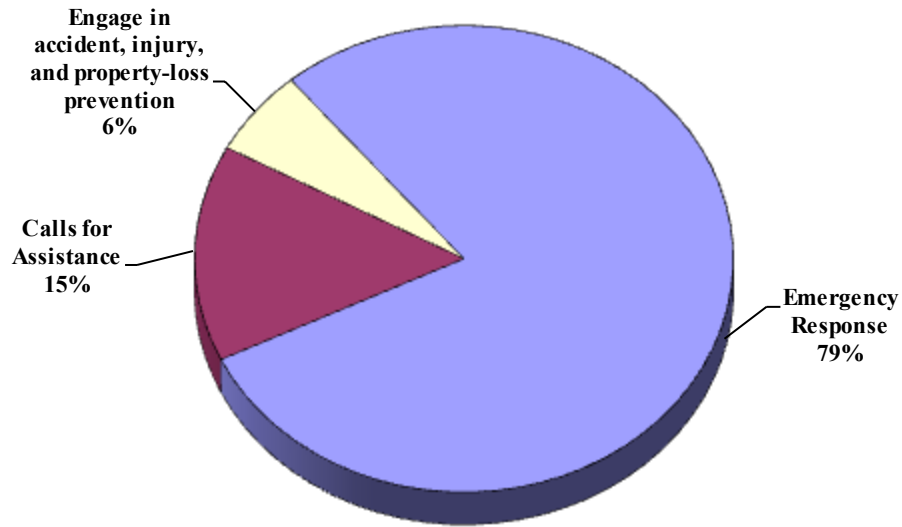
## MISSION STATEMENT

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

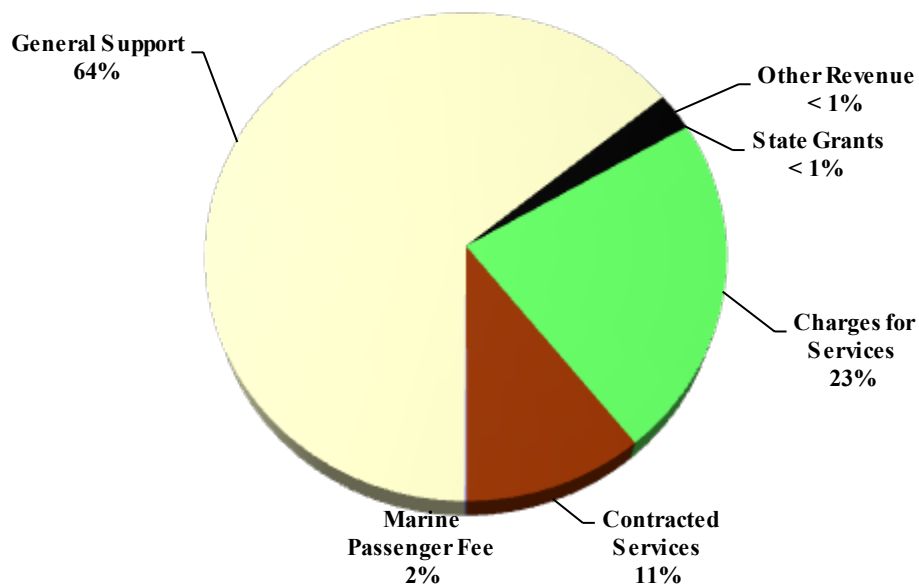
**FY19 ADOPTED BUDGET**

**\$ 8,824,300**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

Exhibit 3  
Page 120 of 233

# CAPITAL CITY FIRE/RESCUE

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 6,295,000	6,251,900	6,095,500	6,413,500	6,606,000
Commodities and Services	2,035,600	2,189,300	2,194,800	2,383,300	2,502,600
Capital Outlay	7,400	12,800	12,800	-	-
Support to Debt Service	27,500	27,500	27,500	27,500	-
<b>Total Expenditures</b>	<b>8,365,500</b>	<b>8,481,500</b>	<b>8,330,600</b>	<b>8,824,300</b>	<b>9,108,600</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	1,758,000	2,027,700	1,948,100	1,986,800	2,026,100
Contracted Services	928,500	944,300	944,300	945,800	961,000
State Grants	15,200	22,800	22,800	10,000	10,000
Federal Grants	69,100	-	-	-	-
Support from:					
General Fund	2,389,400	2,123,600	2,192,200	2,323,900	2,405,300
Marine Passenger Fee	232,400	232,400	232,400	220,600	220,600
Fire Service Area	2,972,900	3,130,700	2,990,800	3,337,200	3,485,600
<b>Total Funding Sources</b>	<b>\$ 8,365,500</b>	<b>8,481,500</b>	<b>8,330,600</b>	<b>8,824,300</b>	<b>9,108,600</b>
<b>STAFFING</b>	<b>47.98</b>	<b>47.98</b>	<b>47.98</b>	<b>47.98</b>	<b>47.98</b>
<b>FUND BALANCE:</b>					
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

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## BUDGET HIGHLIGHT

The Capital City Fire/Rescue FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$342,800 (4.0%) and the FY20 Approved Budget shows an increase over FY19 of \$284,300 (3.2%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

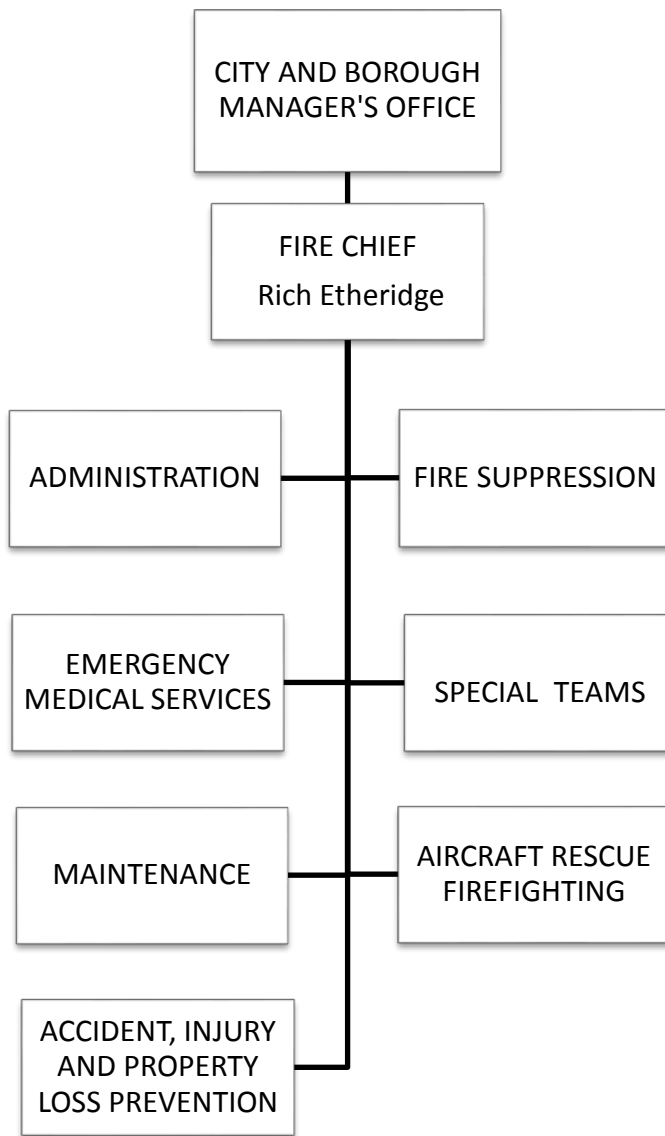
- Personnel services increased over the FY18 Amended Budget by \$161,600 (2.6%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY18 Amended Budget by \$194,000 (8.9%) primarily due to increases in training (\$32,500), maintenance contract (\$50,000), Building Maintenance charges (\$23,100), and fleet replacement reserve (\$50,000).

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$192,500 (3.0%) due to anticipated increases in salaries and benefits.
  - Commodities and services increased over the FY19 Adopted Budget by \$119,300 (5.0%) primarily due to increases in training (\$15,400), maintenance contract (\$50,000), and fleet replacement reserve (\$50,000).
  - Debt service decreased from the FY19 Adopted Budget by \$27,500 (100%) as the loan has been repaid.
-

# 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

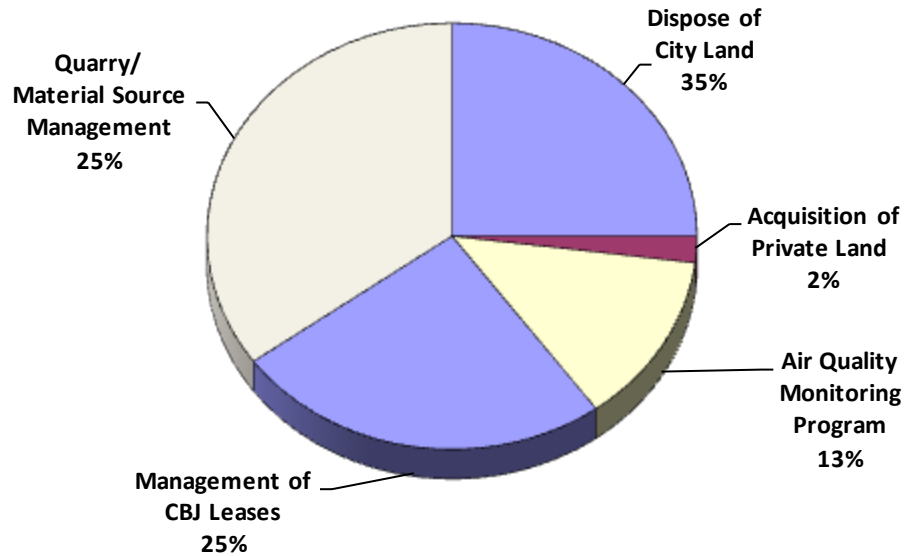
## MISSION STATEMENT

To develop and manage City land consistent with public policy.

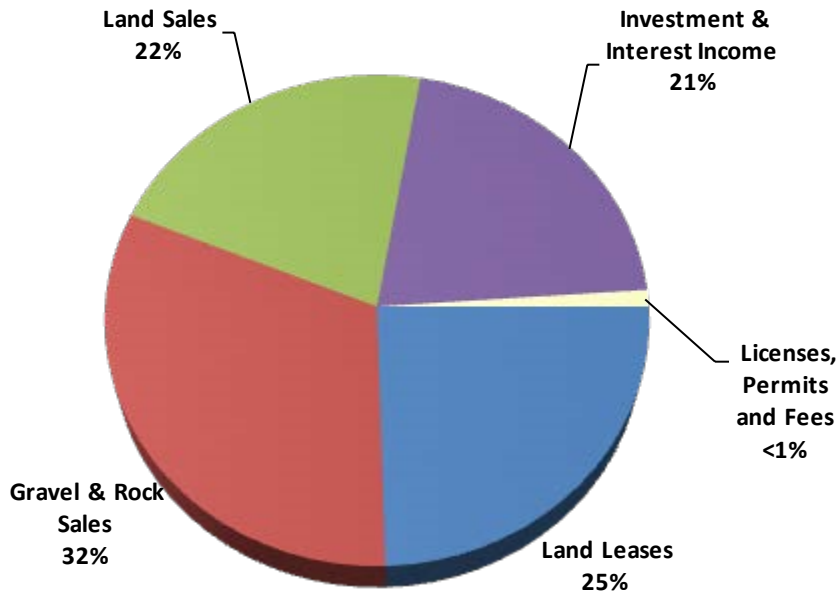
**FY19 ADOPTED BUDGET**

**\$1,253,000**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

Exhibit 3  
Page 124 of 233

# LANDS AND RESOURCES MANAGEMENT

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 463,800	513,300	514,000	515,200	534,000
Commodities and Services	350,800	557,600	516,200	527,800	562,100
Capital Outlay	30,700	40,000	80,700	110,000	100,000
Support to Capital Projects	1,680,000	685,000	685,000	100,000	100,000
<b>Total Expenditures</b>	<b>2,525,300</b>	<b>1,795,900</b>	<b>1,795,900</b>	<b>1,253,000</b>	<b>1,296,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	2,700	-	-	-	-
Licenses, Permits and Fees	10,400	11,000	16,000	11,000	11,000
Land Sales	407,600	150,500	281,300	216,100	289,900
Gravel & Rock Sales	340,400	300,500	316,000	319,000	322,000
Land Leases	232,500	234,300	227,500	246,900	248,900
Investment & Interest Income	73,200	82,400	165,900	213,500	287,900
<b>Total Funding Sources</b>	<b>1,066,800</b>	<b>778,700</b>	<b>1,006,700</b>	<b>1,006,500</b>	<b>1,159,700</b>
<b>FUND BALANCE:</b>					
Beginning of Period	3,832,200	2,373,700	2,373,700	1,584,500	1,338,000
Increase/(decrease) in Fund Balance	(1,458,500)	(1,017,200)	(789,200)	(246,500)	(136,400)
<b>End of Period Fund Balance</b>	<b>\$ 2,373,700</b>	<b>1,356,500</b>	<b>1,584,500</b>	<b>1,338,000</b>	<b>1,201,600</b>
<b>STAFFING</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.60</b>	<b>3.60</b>

## BUDGET HIGHLIGHT

The Lands & Resources Management FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$542,900 (30.2%) and the FY20 Approved Budget shows an increase from FY19 of \$43,100 (3.4%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Capital outlay increased over the FY18 Amended Budget by \$70,000 (175%) to allow for land acquisitions and equipment purchases.
- Support to capital projects decreased from the FY18 Amended Budget by \$585,000 (85.4%) to reflect anticipated reduction in funding needs.

#### FY20 Approved Budget

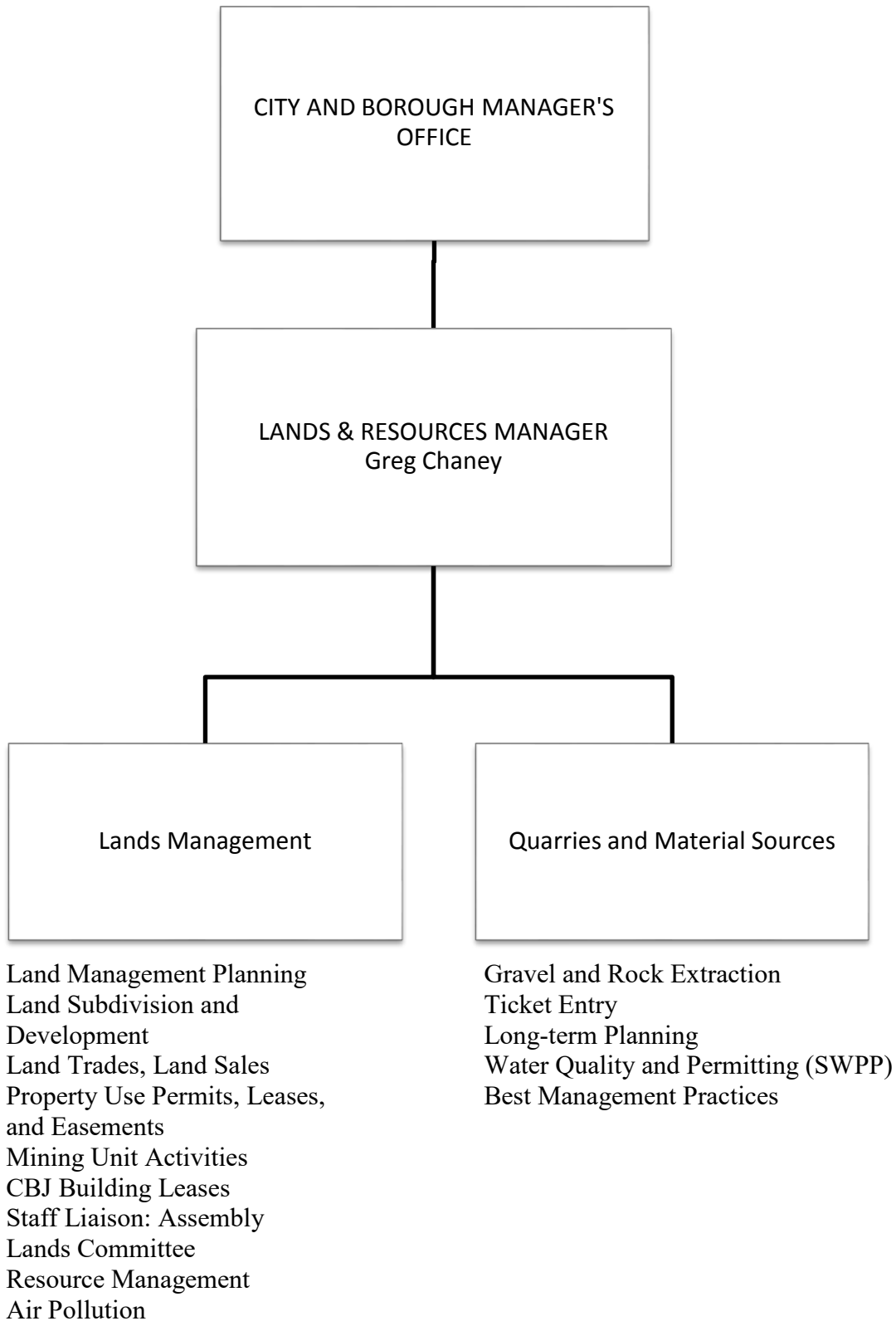
- Personnel services increased over the FY19 Adopted Budget by \$18,800 (3.6%) due to anticipated increases in salaries and benefits.



# LANDS AND RESOURCES MANAGEMENT

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# LAW

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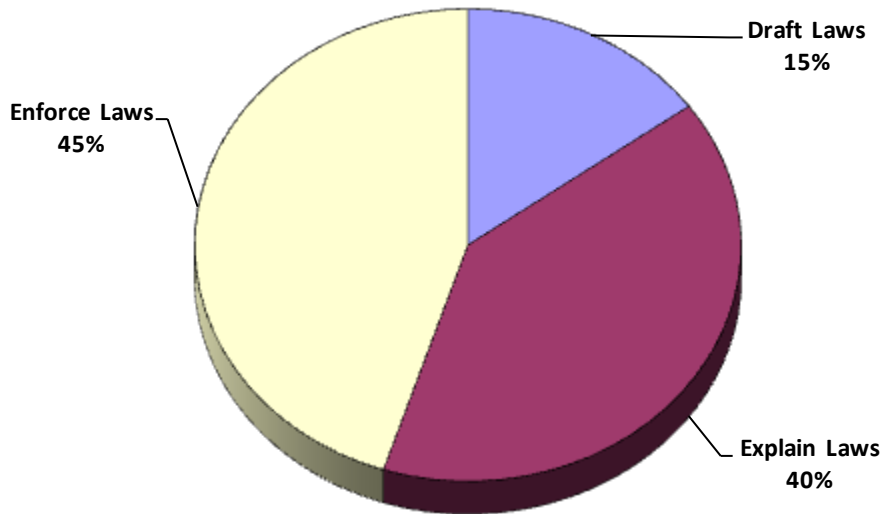
## MISSION STATEMENT

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

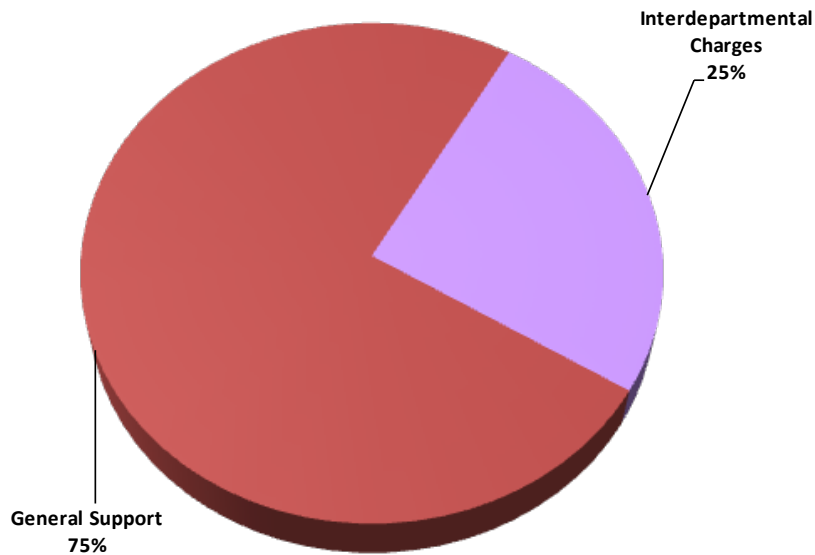
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**FY19 ADOPTED BUDGET**                      **\$2,363,100**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LAW

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,479,800	1,607,100	1,552,100	1,682,300	1,721,700
Commodities and Services	636,400	675,200	618,100	680,800	673,500
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,116,200</b>	<b>2,282,300</b>	<b>2,170,200</b>	<b>2,363,100</b>	<b>2,395,200</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	531,700	631,700	631,700	600,400	600,400
Support from General Fund	1,584,500	1,650,600	1,538,500	1,762,700	1,794,800
<b>Total Funding Sources</b>	<b>\$ 2,116,200</b>	<b>2,282,300</b>	<b>2,170,200</b>	<b>2,363,100</b>	<b>2,395,200</b>
<b>STAFFING:</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>FUND BALANCE:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## BUDGET HIGHLIGHT

The Law FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$80,800 (3.5%) and the FY20 Approved Budget shows an increase over FY19 of \$32,100 (1.3%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$75,200 (4.7%) due to anticipated increases in salaries and benefits.

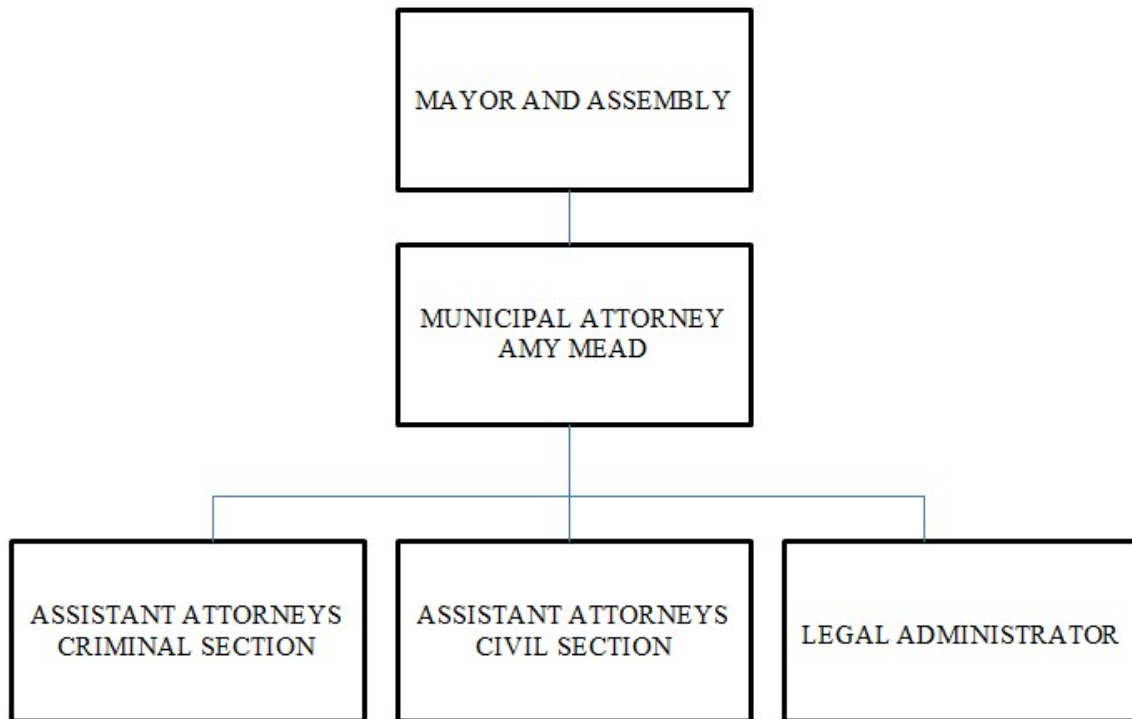
#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$39,400 (2.3%) due to anticipated increases in salaries and benefits.

# LAW

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## FUNCTIONAL ORGANIZATION CHART



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

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

# NOTES

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# LIBRARIES

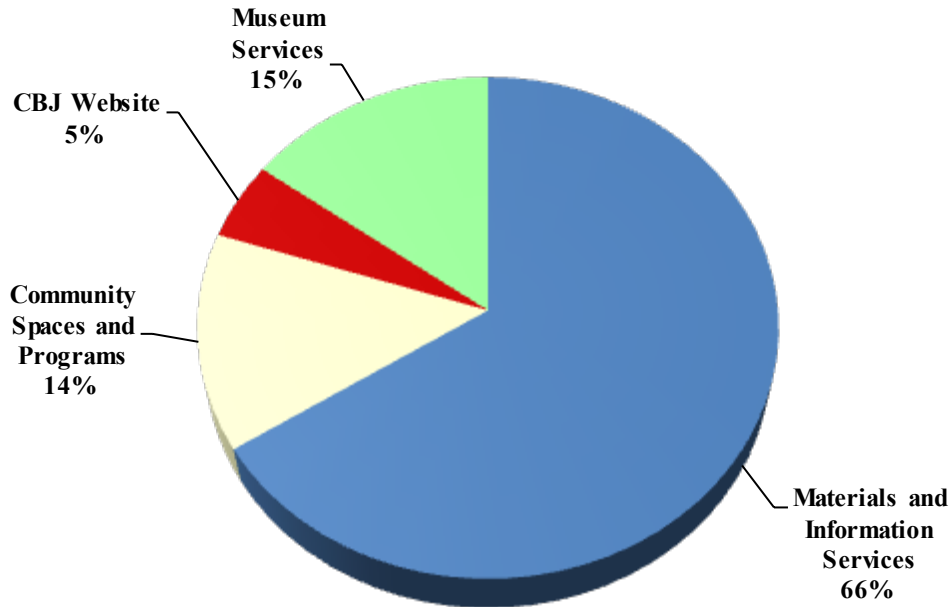
## MISSION STATEMENT

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

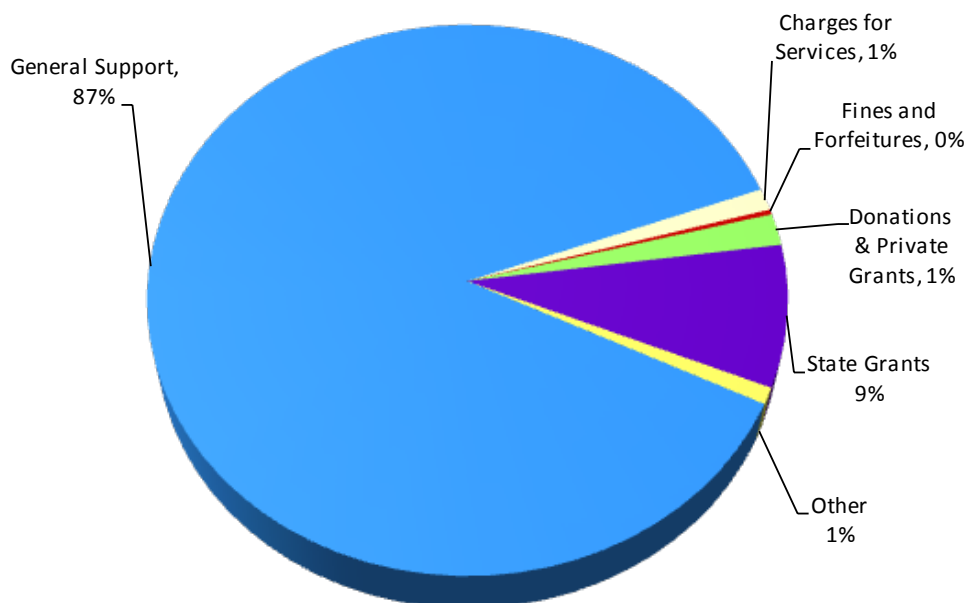
**FY19 ADOPTED BUDGET**

**\$ 3,534,800**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# LIBRARIES

## COMPARATIVES – LIBRARIES AND MUSEUM

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,256,600	2,383,000	2,328,400	2,412,200	2,460,600
Commodities and Services	582,200	683,900	671,200	1,080,800	1,077,500
Capital Outlay	55,000	41,800	-	41,800	41,800
<b>Total Expenditures</b>	<b>2,893,800</b>	<b>3,108,700</b>	<b>2,999,600</b>	<b>3,534,800</b>	<b>3,579,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	43,300	50,000	49,700	45,000	45,000
Licenses, Permits, and Fees	14,000	10,500	12,500	11,500	11,500
Fines and Forfeitures	18,500	19,000	9,600	10,400	10,400
Sales	10,100	10,500	13,500	11,000	11,000
Rental and Lease	1,600	500	800	800	800
Donations and Contributions	38,800	10,100	10,200	8,900	8,900
Other Revenue	47,800	56,200	9,500	56,600	56,600
State Grants	253,400	279,200	307,200	294,100	290,600
Federal Grants	-	15,000	-	-	-
Support from:					
Marine Passenger Fees	-	13,500	13,500	11,100	11,100
General Governmental Funds	2,466,300	2,644,200	2,573,100	3,085,400	3,134,000
<b>Total Funding Sources</b>	<b>\$ 2,893,800</b>	<b>3,108,700</b>	<b>2,999,600</b>	<b>3,534,800</b>	<b>3,579,900</b>
<b>STAFFING</b>	<b>28.35</b>	<b>28.35</b>	<b>28.35</b>	<b>28.35</b>	<b>28.35</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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



# LIBRARIES

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## BUDGET HIGHLIGHT

The Library FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$426,100 (13.7%) and the FY20 Approved Budget shows an increase over FY19 of \$45,100 (1.3%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

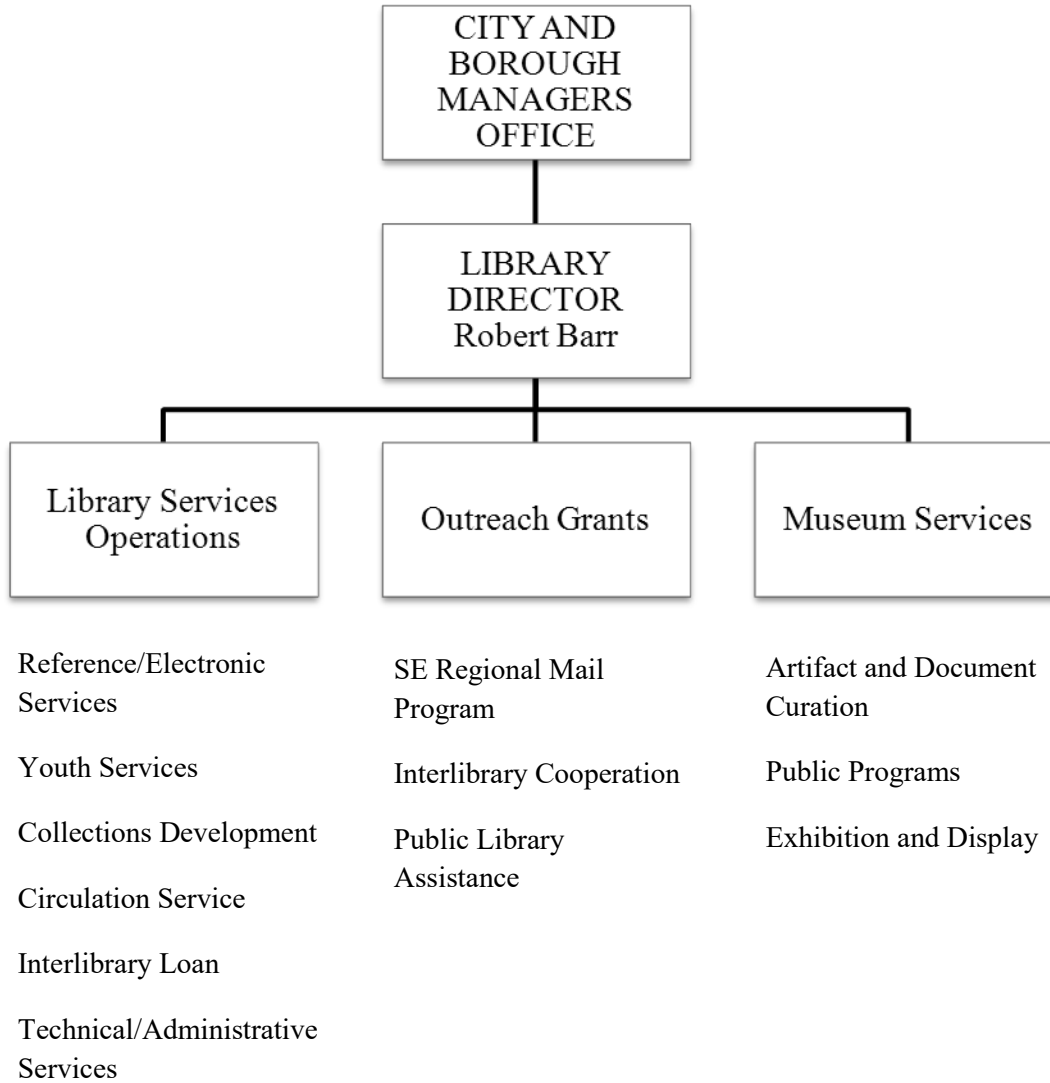
- Personnel services increased from the FY18 Amended Budget by \$29,200 (1.2%); the negotiated increase in salaries and related increase in benefits was partially offset by more accurate budgeting for the portion paid by grants.
- Commodities and services increased over the FY18 Amended Budget by \$396,900 (58.0%) almost entirely due to a change in Building Maintenance accounting practices.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$48,400 (2.0%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY19 Adopted Budget by \$3,300 (0.3%) due to a one-time Travel and Training expense that will only occur in FY19, associated with hiring a new Museum Director.

# LIBRARIES

## FUNCTIONAL ORGANIZATION CHART



# PARKS AND RECREATION

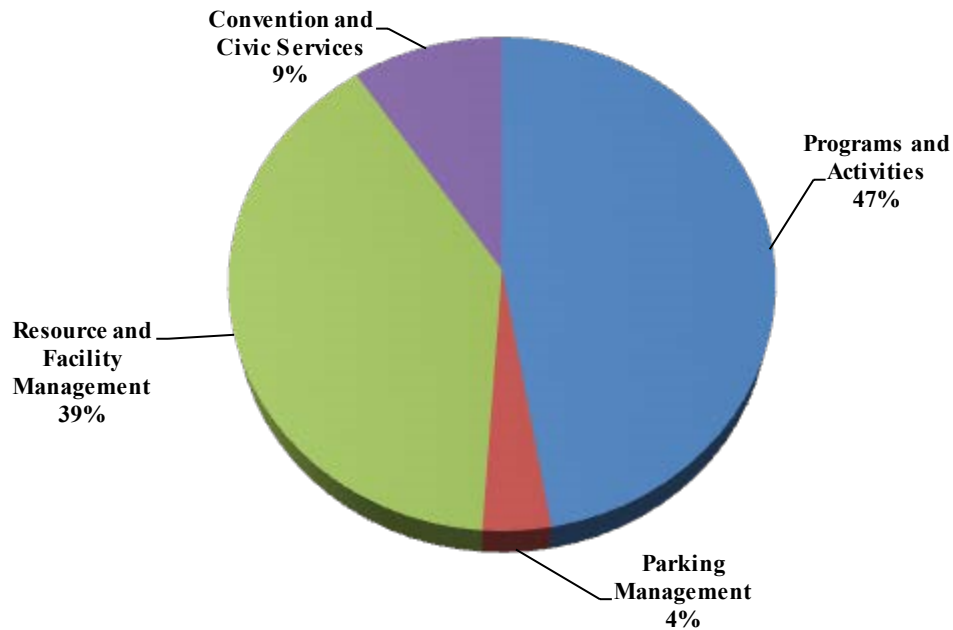
## MISSION STATEMENT

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

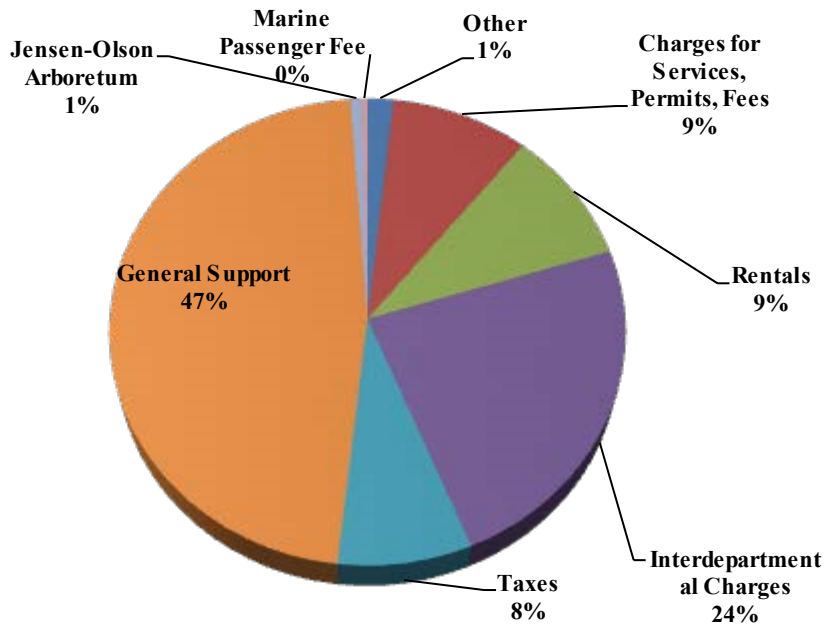
**FY19 ADOPTED BUDGET**

**\$ 12,186,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 6,417,400	6,581,200	6,530,700	6,852,000	7,017,800
Commodities and Services	4,514,600	4,659,800	4,604,200	4,911,600	4,932,300
Youth Activities Grant Program	332,500	332,500	332,500	332,500	332,500
Support to:					
General Fund	89,300	89,300	89,300	90,000	90,000
Capital Projects	142,000	-	-	-	-
<b>Total Expenditures</b>	<b>11,495,800</b>	<b>11,662,800</b>	<b>11,556,700</b>	<b>12,186,100</b>	<b>12,372,600</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	914,900	1,037,800	922,100	961,000	1,005,400
Licenses, Permits, and Fees	154,600	173,800	153,500	156,100	161,800
Fines and Forfeitures	42,400	48,300	14,100	15,100	15,100
Sales	35,700	37,500	44,600	43,200	49,200
Rental and Lease	1,093,400	1,099,100	1,153,000	1,152,000	1,156,000
Donations and Contributions	4,400	22,100	5,600	3,000	3,000
Interest Income	199,700	102,000	284,000	132,100	134,200
Other Revenue	33,400	15,000	15,000	15,000	15,000
Interdepartmental Charges	1,768,500	1,882,100	1,893,500	2,883,200	2,877,200
State Grants	900	-	-	10,000	10,000
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	621,500	634,300	634,300	645,000	645,000
General Fund	2,446,500	2,546,700	2,475,200	1,904,100	1,953,900
Roaded Service Area	3,667,100	3,546,800	3,648,400	3,866,200	3,898,100
Jensen-Olson Arboretum	89,300	89,300	89,300	90,000	90,000
Marine Passenger Fee for Building Maintenance	85,500	72,000	72,000	46,200	46,200
<b>Total Funding Sources</b>	<b>11,490,300</b>	<b>11,639,300</b>	<b>11,737,100</b>	<b>12,254,700</b>	<b>12,392,600</b>
<b>INCREASE/(DECREASE) FUND BALANCE:</b>					
Centennial Hall	15,400	-	(10,600)	(4,800)	-
Downtown Parking	(200)	(48,000)	(14,600)	42,800	38,200
Jensen-Olson Arboretum	(20,700)	24,500	205,600	53,300	55,400
Building Maintenance	-	-	-	3,700	(47,200)
<b>Total End of Period</b>	<b>\$ (5,500)</b>	<b>(23,500)</b>	<b>180,400</b>	<b>95,000</b>	<b>46,400</b>
<b>STAFFING</b>	<b>87.88</b>	<b>85.40</b>	<b>85.40</b>	<b>85.40</b>	<b>85.40</b>

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

# PARKS AND RECREATION

## COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 894,700	837,400	838,100	850,500	878,200
Commodities and Services	260,100	222,800	237,500	315,900	316,600
Youth Activities Grant Program:					
Community	332,500	332,500	332,500	332,500	332,500
<b>Total Expenditures</b>	<b>1,487,300</b>	<b>1,392,700</b>	<b>1,408,100</b>	<b>1,498,900</b>	<b>1,527,300</b>
<b>FUNDING SOURCES:</b>					
State Grant	900	-	-	5,000	5,000
Charges for Services	203,600	189,900	183,900	185,800	201,200
Licenses, Permits, and Fees	-	2,000	1,500	-	1,500
Rental and Lease	24,800	16,200	16,100	14,900	14,900
Other Revenue	1,800	-	-	-	-
Interdepartmental Charges	279,800	279,800	279,800	270,200	270,200
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
General Governmental	643,900	572,300	594,300	690,500	702,000
<b>Total Funding Sources</b>	<b>\$ 1,487,300</b>	<b>1,392,700</b>	<b>1,408,100</b>	<b>1,498,900</b>	<b>1,527,300</b>
Administration	3.84	2.84	2.84	2.84	2.84
Recreation	7.11	6.11	6.11	6.11	6.11
<b>STAFFING</b>	<b>10.95</b>	<b>8.95</b>	<b>8.95</b>	<b>8.95</b>	<b>8.95</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## COMPARATIVES FOR ICE RINK

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 458,300	430,600	456,100	445,000	455,900
Commodities and Services	226,600	212,300	218,700	313,200	315,700
<b>Total Expenditures</b>	<b>684,900</b>	<b>642,900</b>	<b>674,800</b>	<b>758,200</b>	<b>771,600</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	74,600	74,500	61,000	64,000	64,000
Licenses, Permits, and Fees	8,400	7,900	8,600	7,400	7,400
Sales	10,700	10,500	17,500	10,000	10,000
Rental and Lease	321,500	307,100	310,500	306,600	306,600
Support from Roaded Service Area	269,700	242,900	277,200	370,200	383,600
<b>Total Funding Sources</b>	<b>\$ 684,900</b>	<b>642,900</b>	<b>674,800</b>	<b>758,200</b>	<b>771,600</b>
<b>STAFFING</b>	<b>6.76</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Exhibit 8/A</b>

# PARKS AND RECREATION

## COMPARATIVES FOR YOUTH CENTER

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 556,500	615,600	592,900	668,900	686,000
Commodities and Services	96,500	100,900	101,100	150,800	151,500
<b>Total Expenditures</b>	<b>653,000</b>	<b>716,500</b>	<b>694,000</b>	<b>819,700</b>	<b>837,500</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	15,600	15,900	15,700	15,700	15,700
Licenses, Permits, and Fees	700	1,500	800	600	800
Rental and Lease	2,000	4,000	2,000	2,000	2,000
Donations and Contributions	700	-	1,500	1,500	1,500
Other Revenue	30,000	15,000	15,000	15,000	15,000
Support from Roaded Service Area	604,000	680,100	659,000	784,900	802,500
<b>Total Funding Sources</b>	<b>\$ 653,000</b>	<b>716,500</b>	<b>694,000</b>	<b>819,700</b>	<b>837,500</b>
<b>STAFFING</b>	<b>8.57</b>	<b>8.47</b>	<b>8.47</b>	<b>8.47</b>	<b>8.47</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## COMPARATIVES FOR SWIMMING POOLS

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,392,300	1,446,500	1,419,900	1,476,900	1,508,300
Commodities and Services	1,314,500	1,355,400	1,315,700	1,209,700	1,210,700
<b>Total Expenditures</b>	<b>2,706,800</b>	<b>2,801,900</b>	<b>2,735,600</b>	<b>2,686,600</b>	<b>2,719,000</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	571,800	715,600	623,200	657,200	686,200
Licenses, Permits, and Fees	18,400	42,200	26,700	32,500	36,500
Fines and Forfeitures	2,500	2,300	1,000	2,000	2,000
Sales	25,000	27,000	27,100	33,200	39,200
Rental and Lease	37,200	43,300	37,100	41,100	45,100
Donations and Contributions	2,200	20,000	2,600	-	-
Support from Roaded Service Area	2,049,700	1,951,500	2,017,900	1,920,600	1,910,000
<b>Total Funding Sources</b>	<b>\$ 2,706,800</b>	<b>2,801,900</b>	<b>2,735,600</b>	<b>2,686,600</b>	<b>2,719,000</b>
AB Pool	10.69	9.81	9.81	9.81	9.81
Dimond Park Aquatic Center	15.06	15.06	15.06	15.06	15.06
<b>STAFFING</b>	<b>25.75</b>	<b>24.87</b>	<b>24.87</b>	<b>24.87</b>	<b>24.87</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# PARKS AND RECREATION

## COMPARATIVES FOR BUILDING MAINTENANCE

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,205,900	1,293,200	1,305,400	1,270,500	1,301,900
Janitorial Services	493,900	508,200	508,200	539,200	554,600
Commodities and Services	677,700	738,900	725,300	699,300	697,400
<b>Total Expenditures</b>	<b>2,377,500</b>	<b>2,540,300</b>	<b>2,538,900</b>	<b>2,509,000</b>	<b>2,553,900</b>
<b>FUNDING SOURCES:</b>					
Intergovernmental User Fees	1,380,200	1,493,800	1,487,200	2,466,500	2,460,500
Support from:					
Marine Passenger Fee	85,500	72,000	72,000	46,200	46,200
General Fund	911,800	974,500	979,700	-	-
<b>Total Funding Sources</b>	<b>\$ 2,377,500</b>	<b>2,540,300</b>	<b>2,538,900</b>	<b>2,512,700</b>	<b>2,506,700</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	-	-	-	-	3,700
Increase/(decrease) in Fund Balance	-	-	-	3,700	(47,200)
<b>End of Period Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,700</b>	<b>(43,500)</b>
<b>STAFFING</b>	<b>11.25</b>	<b>12.25</b>	<b>12.25</b>	<b>11.50</b>	<b>11.50</b>

The Building Maintenance Division was a component of the General Fund during FY17 & FY18 and is presented as an Internal Service Fund for FY19 & FY20.

## COMPARATIVES FOR PARKS AND LANDSCAPE

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,337,200	1,330,700	1,341,400	1,495,300	1,529,800
Commodities and Services	474,200	472,900	473,400	717,900	716,100
<b>Total Expenditures</b>	<b>1,811,400</b>	<b>1,803,600</b>	<b>1,814,800</b>	<b>2,213,200</b>	<b>2,245,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	31,200	32,000	29,000	29,000	29,000
Rental and Lease	-	-	28,500	28,500	28,500
Licenses, Permits and Fees	46,100	48,600	44,500	44,000	44,000
Donations	1,600	2,100	1,500	1,500	1,500
State Grants	-	-	-	5,000	5,000
Interdepartmental Charges	108,500	108,500	126,500	146,500	146,500
Support from:					
Marine passenger fees	-	-	-	13,600	13,600
Jensen-Olson Arboretum	89,300	89,300	89,300	90,000	90,000
General Fund	1,534,700	1,523,100	1,495,500	1,855,100	1,887,800
<b>Total Funding Sources</b>	<b>\$ 1,811,400</b>	<b>1,803,600</b>	<b>1,814,800</b>	<b>2,213,200</b>	<b>2,245,900</b>
<b>STAFFING</b>	<b>16.56</b>	<b>16.72</b>	<b>16.72</b>	<b>17.47</b>	<b>17.47</b>

Exhibit 3  
Page 140 of 233

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY17 Actuals	FY18		FY19 Proposed Budget	FY20 Proposed Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Support to:					
General Fund	\$ 89,300	89,300	89,300	90,000	90,000
Capital Projects	142,000	-	-	-	-
<b>Total Expenditures</b>	<b>231,300</b>	<b>89,300</b>	<b>89,300</b>	<b>90,000</b>	<b>90,000</b>
<b>FUNDING SOURCES:</b>					
Rental and Lease	10,900	11,800	10,900	11,200	11,200
Interest Income	199,700	102,000	284,000	132,100	134,200
<b>Total Funding Sources</b>	<b>210,600</b>	<b>113,800</b>	<b>294,900</b>	<b>143,300</b>	<b>145,400</b>
<b>FUND BALANCE:</b>					
Available Beginning of Period	408,400	387,700	387,700	593,300	646,600
Increase/(decrease) in Fund Balance	(20,700)	24,500	205,600	53,300	55,400
<b>Available End of Period</b>	<b>\$ 387,700</b>	<b>412,200</b>	<b>593,300</b>	<b>646,600</b>	<b>702,000</b>
<b>Fund Balance Reserve</b>	<b>\$ 2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>	<b>2,097,200</b>

## COMPARATIVES FOR DOWNTOWN PARKING

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 25,300	30,000	27,500	30,500	31,000
Commodities and Services	439,800	512,200	478,800	431,200	435,300
<b>Total Expenditures</b>	<b>465,100</b>	<b>542,200</b>	<b>506,300</b>	<b>461,700</b>	<b>466,300</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	13,300	5,900	5,300	5,300	5,300
Rentals and Leases	314,600	345,000	376,000	376,000	376,000
Fines and Forfeitures	37,000	43,300	10,400	10,400	10,400
Support from:					
Marine passenger fees	-	-	-	12,800	12,800
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
<b>Total Funding Sources</b>	<b>464,900</b>	<b>494,200</b>	<b>491,700</b>	<b>504,500</b>	<b>504,500</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	277,900	277,700	277,700	263,100	305,900
Increase (decrease) in Fund Balance	(200)	(48,000)	(14,600)	42,800	38,200
<b>End of Period Fund Balance</b>	<b>\$ 277,700</b>	<b>229,700</b>	<b>263,100</b>	<b>305,900</b>	<b>344,100</b>

Exhibit 3

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# PARKS AND RECREATION

## COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 547,200	597,200	549,400	614,400	626,700
Commodities and Services	531,400	536,200	545,500	534,400	534,400
<b>Total Expenditures</b>	<b>1,078,600</b>	<b>1,133,400</b>	<b>1,094,900</b>	<b>1,148,800</b>	<b>1,161,100</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	4,400	4,000	4,000	4,000	4,000
Rental and Lease	382,300	371,700	371,900	371,700	371,700
Licenses, Permits and Fees	81,100	71,600	71,400	71,600	71,600
Fines and Forfeitures	2,800	2,700	2,700	2,700	2,700
Other Revenue	1,600	-	-	-	-
Interest Income	300	-	-	-	-
Support From:					
General Fund	-	49,100	-	49,000	66,100
Hotel Tax	621,500	634,300	634,300	645,000	645,000
<b>Total Funding Sources</b>	<b>1,094,000</b>	<b>1,133,400</b>	<b>1,084,300</b>	<b>1,144,000</b>	<b>1,161,100</b>
<b>Fund Balance Reserve</b>					
Beginning Reserve Fund Balance	-	15,400	15,400	4,800	-
Increase/(decrease) in Reserve	15,400	-	(10,600)	(4,800)	-
<b>End of Period Reserve Fund Balance</b>	<b>15,400</b>	<b>15,400</b>	<b>4,800</b>	<b>-</b>	<b>-</b>
<b>Total Funding Sources and Change in Reserve Fund Balance</b>	<b>1,078,600</b>	<b>1,133,400</b>	<b>1,094,900</b>	<b>1,148,800</b>	<b>1,161,100</b>
<b>STAFFING</b>	<b>7.73</b>	<b>7.73</b>	<b>7.73</b>	<b>7.73</b>	<b>7.73</b>

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

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

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

(3) Effective FY17, Visitor Services was moved from a Special Revenue fund to the General Fund and renamed Centennial Hall.

# PARKS AND RECREATION

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## **BUDGET HIGHLIGHT**

The Parks & Recreation FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$468,300 (4.0%) and the FY20 Approved Budget shows an increase over FY19 of \$185,100 (1.5%).

### **The significant budgetary changes include:**

#### **FY19 Adopted Budget**

- Personnel services increased over the FY18 Amended Budget by \$215,800 (3.3%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY18 Amended Budget by \$251,800 (5.4%) almost entirely due to a change in Building Maintenance accounting practices.

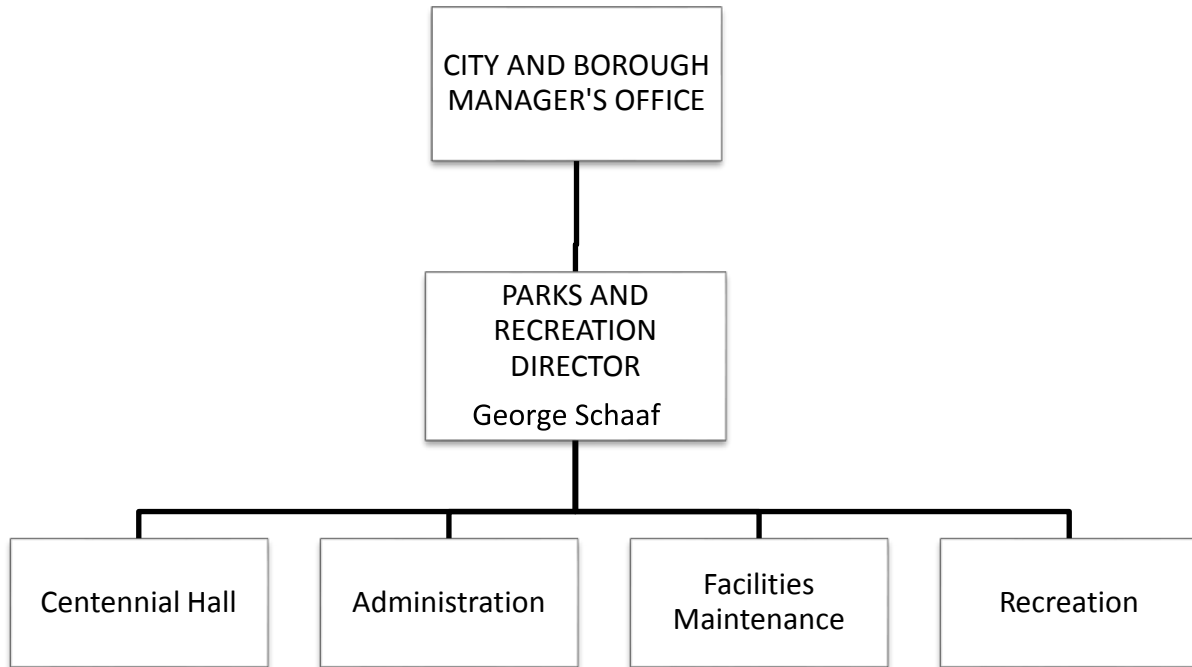
#### **FY20 Approved Budget**

- Personnel services increased over the FY19 Adopted Budget by \$164,400 (2.4%) due to anticipated increases in salaries and benefits.

# PARKS AND RECREATION

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## 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

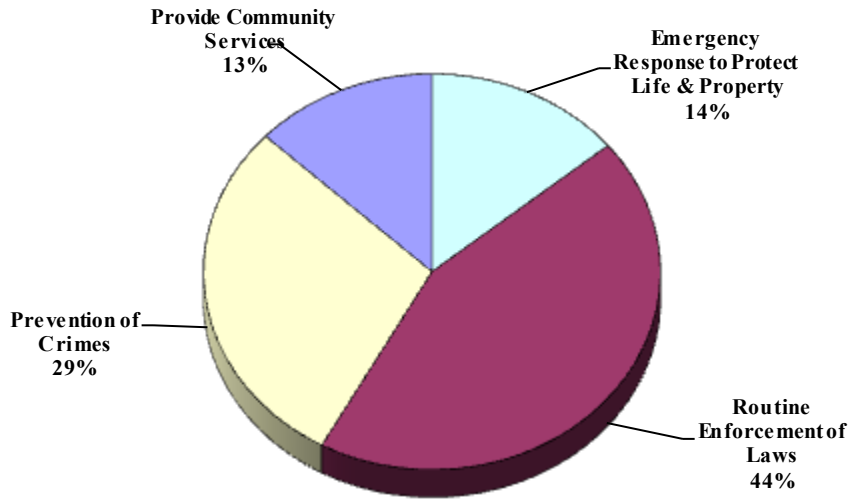
## MISSION STATEMENT

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

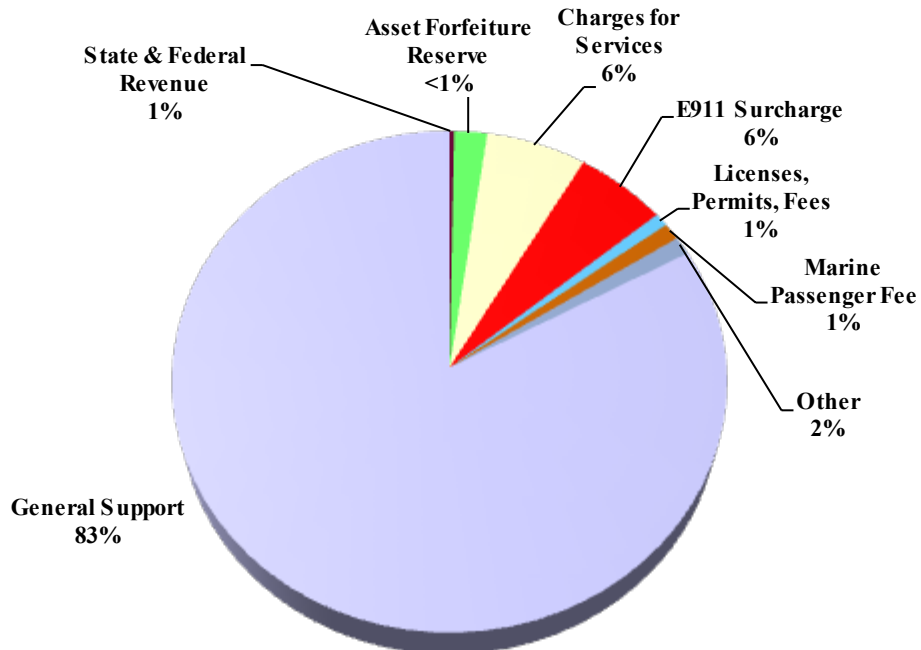
## FY19 ADOPTED BUDGET

**\$ 15,686,800**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 11,118,600	11,671,800	11,056,600	12,357,400	12,582,500
Animal Control Services	893,700	864,500	935,100	989,400	1,019,100
Commodities and Services	1,972,800	2,196,800	2,178,300	2,311,200	2,340,900
Capital Outlay	50,600	154,800	279,800	-	-
Support to Debt Service	28,800	28,800	28,800	28,800	-
<b>Total Expenditures</b>	<b>14,064,500</b>	<b>14,916,700</b>	<b>14,478,600</b>	<b>15,686,800</b>	<b>15,942,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	67,100	78,200	48,800	78,100	74,000
State Grants	38,600	326,900	320,100	181,500	181,500
Federal Grants	69,400	97,000	97,000	135,500	135,500
Charges for Services	104,400	122,500	101,000	101,500	101,500
E911 Surcharge	864,200	900,000	880,000	880,000	880,000
Licenses, Permits, and Fees	157,900	120,500	132,500	132,500	132,500
Fines and Forfeitures	282,700	267,000	191,000	171,000	171,000
Donations and Contributions	-	10,000	1,000	10,000	10,000
Other Revenue	71,800	65,600	86,400	82,000	86,600
Contracted Services	758,900	764,600	765,100	765,800	776,300
Investment and Interest Income	1,000	3,000	1,000	1,000	1,000
Support from:					
Marine Passenger Fee	189,700	189,700	189,700	183,800	183,800
Asset Forfeiture reserve	55,700	49,200	49,200	43,800	44,000
Roaded Service Area	11,403,100	11,922,500	11,615,800	12,920,300	13,164,800
<b>Total Funding Sources</b>	<b>\$ 14,064,500</b>	<b>14,916,700</b>	<b>14,478,600</b>	<b>15,686,800</b>	<b>15,942,500</b>
<b>STAFFING</b>	<b>93.84</b>	<b>94.34</b>	<b>94.34</b>	<b>94.84</b>	<b>94.84</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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## BUDGET HIGHLIGHT

The Juneau Police Department FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$770,100 (5.2%) and the FY20 Approved Budget shows an increase over FY19 of \$255,700 (1.6%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

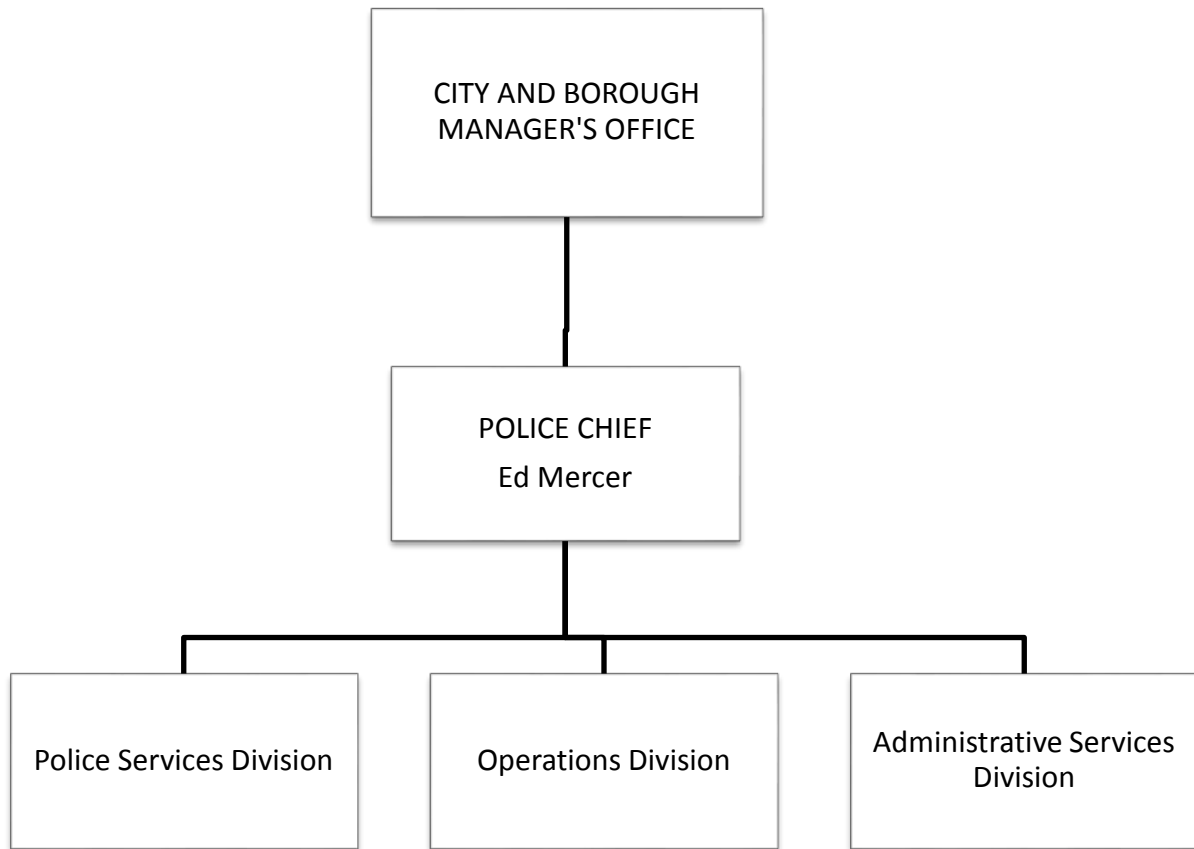
- Personnel services increased over the FY18 Amended Budget by \$685,600 (5.9%) due to anticipated increases in salaries and benefits, more accurate budgeting for portion paid by grants, net funding for a Community Service Officer, two additional Police Officers, and two Civilian Investigators.
- Animal control services increased over the FY18 Amended Budget by \$124,900 due to a new contract.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$255,100 (1.8%) due to anticipated increases in salaries and benefits.
- Animal control services increased over the FY19 Adopted Budget by \$29,700 (3.0%) per the new contract.
- Debt service decreased from the FY19 Adopted Budget by \$28,800 (100%) as the loan has been repaid.

# POLICE

## FUNCTIONAL ORGANIZATION CHART



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

Patrol  
Criminal Investigation Unit  
Community Service Unit  
Fleet  
Airport  
K9

Animal Control  
Recruitment  
Administrative Support



# CAPITAL TRANSIT

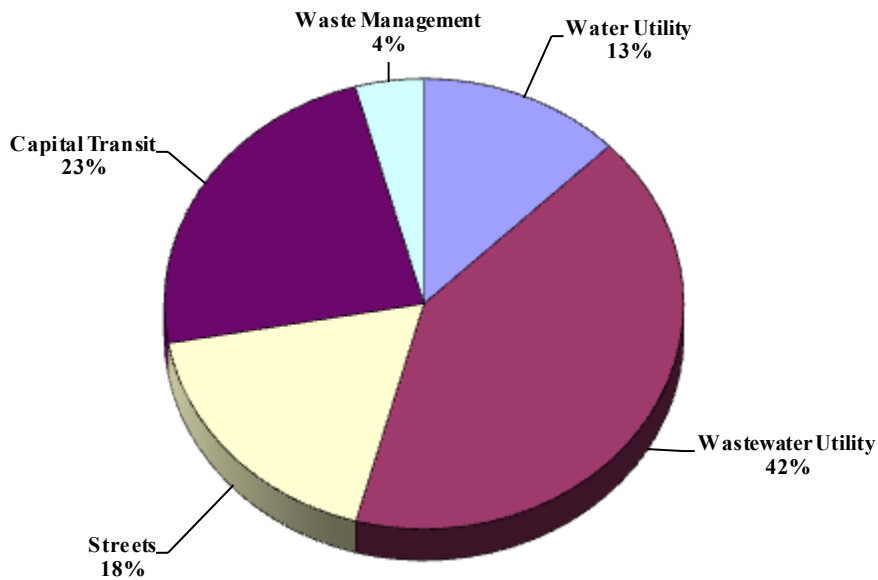
## MISSION STATEMENT

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

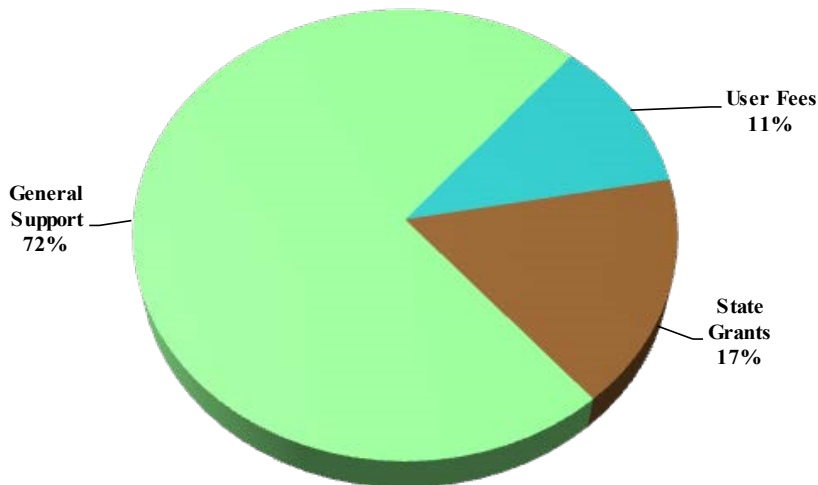
**FY19 ADOPTED BUDGET**

**\$ 6,929,000**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR CAPITAL TRANSIT



See the Glossary for definitions of terms.

# CAPITAL TRANSIT

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,149,400	4,178,200	3,948,100	4,264,600	4,378,400
Commodities and Services	2,298,500	2,631,200	2,454,200	2,664,400	2,679,500
Capital Outlay	-	94,500	-	-	-
<b>Total Expenditures</b>	<b>6,447,900</b>	<b>6,903,900</b>	<b>6,402,300</b>	<b>6,929,000</b>	<b>7,057,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	731,300	840,300	740,600	755,400	770,400
State Grants	1,133,400	1,225,000	1,115,000	1,135,000	1,135,000
Other Revenue	300	1,000	-	-	-
Support from:					
Marine Passenger Fee	300,000	300,000	300,000	17,900	17,900
Roaded Service Area	4,282,900	4,537,600	4,246,700	5,020,700	5,134,600
<b>Total Funding Sources</b>	<b>\$ 6,447,900</b>	<b>6,903,900</b>	<b>6,402,300</b>	<b>6,929,000</b>	<b>7,057,900</b>
<b>STAFFING</b>	<b>39.58</b>	<b>39.98</b>	<b>39.98</b>	<b>39.98</b>	<b>39.98</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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 FY19 Adopted Budget shows an increase from the FY18 Amended Budget of \$25,100 (0.4%) and the FY20 Approved Budget shows an increase over FY19 of \$128,900 (1.9%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

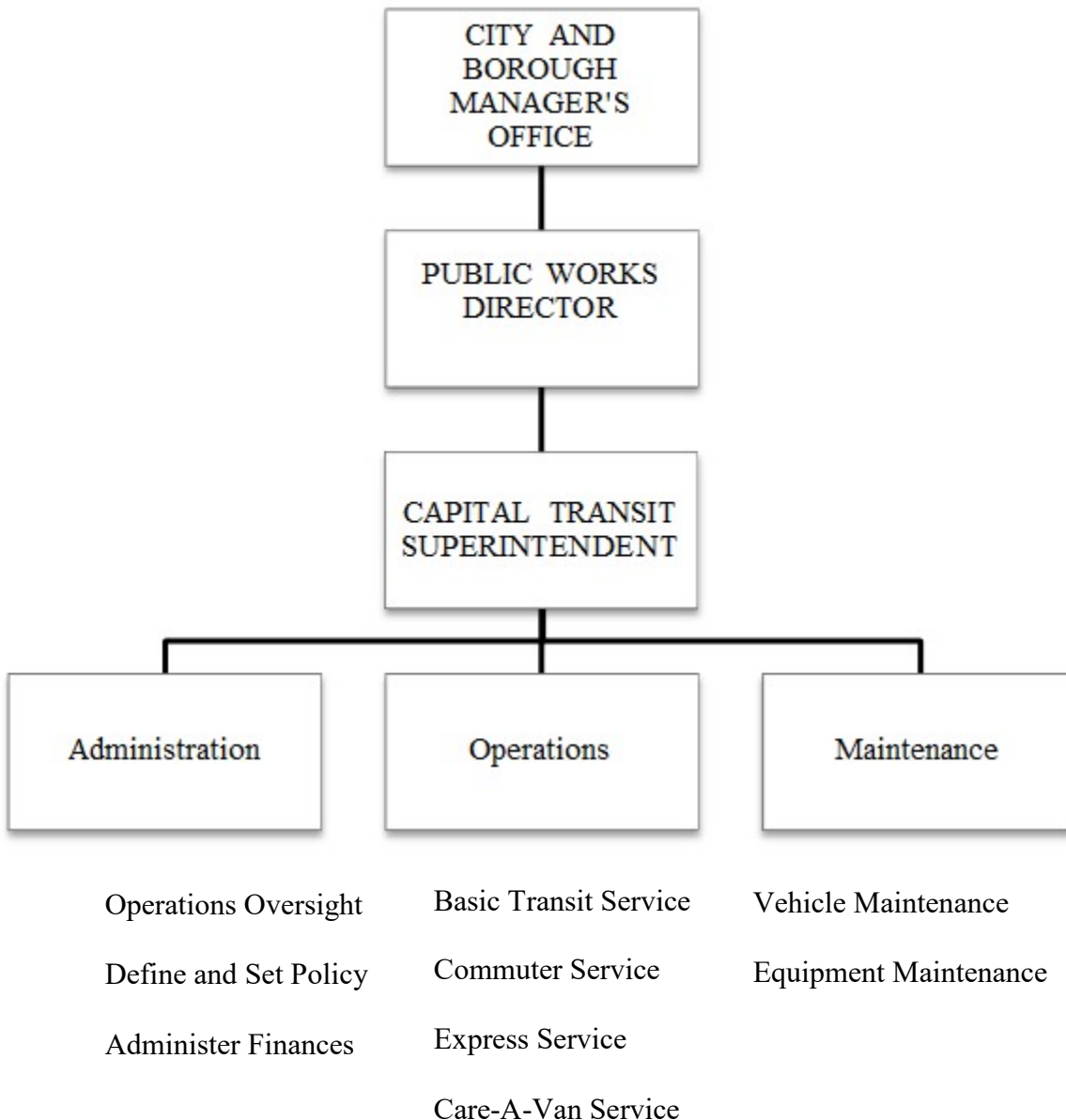
- Personnel services increased over the FY18 Amended Budget by \$86,400 (2.1%) due to the negotiated increase in salaries and related increase in benefits and an anticipated increase in overtime.
- Commodities and services increased over the FY18 Amended Budget by \$33,200 (1.3%) due to expected increase in gasoline costs and an increase in contributions to equipment replacement reserve.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$113,800 (2.7%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$15,100 (0.6%) due to an increase in contributions to equipment replacement reserve.

# CAPITAL TRANSIT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# PUBLIC WORKS STREETS

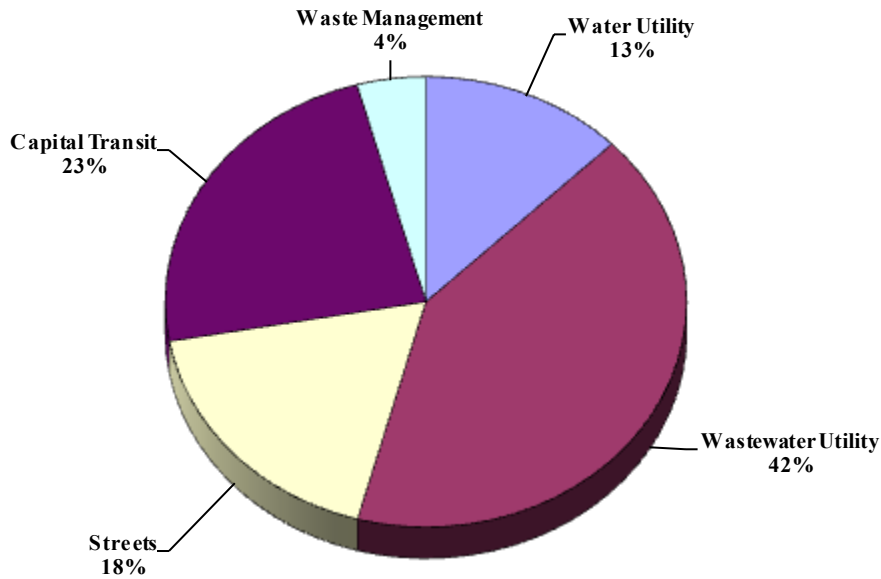
## MISSION STATEMENT

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.

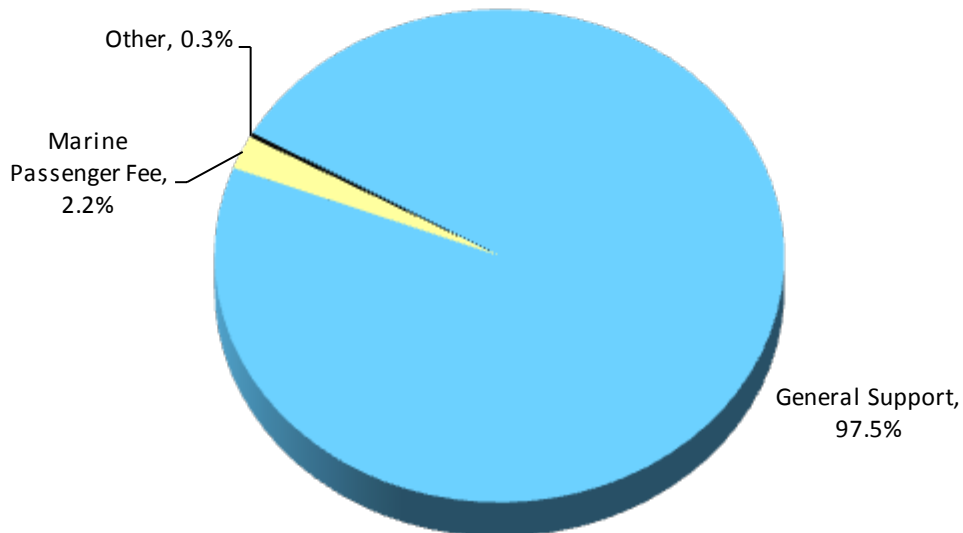
**FY19 ADOPTED BUDGET**

**\$ 5,395,200**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## STREETS FUNDING SOURCES



# PUBLIC WORKS STREETS

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,321,400	2,375,500	2,171,200	2,452,600	2,523,200
Commodities and Services	2,674,000	2,903,000	2,922,000	2,942,600	2,973,500
Return Marine Passenger Fee Proceeds (1)	500	-	-	-	-
<b>Total Expenditures</b>	<b>4,995,900</b>	<b>5,278,500</b>	<b>5,093,200</b>	<b>5,395,200</b>	<b>5,496,700</b>
<b>FUNDING SOURCES:</b>					
Secure Rural Schools/Roads	-	-	40,300	700,000	700,000
Interdepartmental Charges	46,600	15,000	16,000	15,000	15,000
Support from:					
Marine Passenger Fee	109,500	108,900	108,900	103,400	103,400
Roaded Service Area	4,839,800	5,154,600	4,928,000	4,576,800	4,678,300
<b>Total Funding Sources</b>	<b>\$ 4,995,900</b>	<b>5,278,500</b>	<b>5,093,200</b>	<b>5,395,200</b>	<b>5,496,700</b>
<b>STAFFING</b>	<b>22.31</b>	<b>21.91</b>	<b>21.91</b>	<b>21.91</b>	<b>21.91</b>
<b>FUND BALANCE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

# PUBLIC WORKS STREETS

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## BUDGET HIGHLIGHT

The Streets FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$116,700 (2.2%) and the FY20 Approved Budget shows an increase over FY19 of \$101,500 (1.9%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$77,100 (3.2%) due to the negotiated increase in salaries and related increase in benefits and a \$41,300 increase in workers compensation charges.
- Commodities and services increased over the FY18 Amended Budget by \$39,600 (1.4%) due to increases in Building Maintenance charges, expected increase in gasoline costs, and an increase in contributions to equipment replacement reserve.

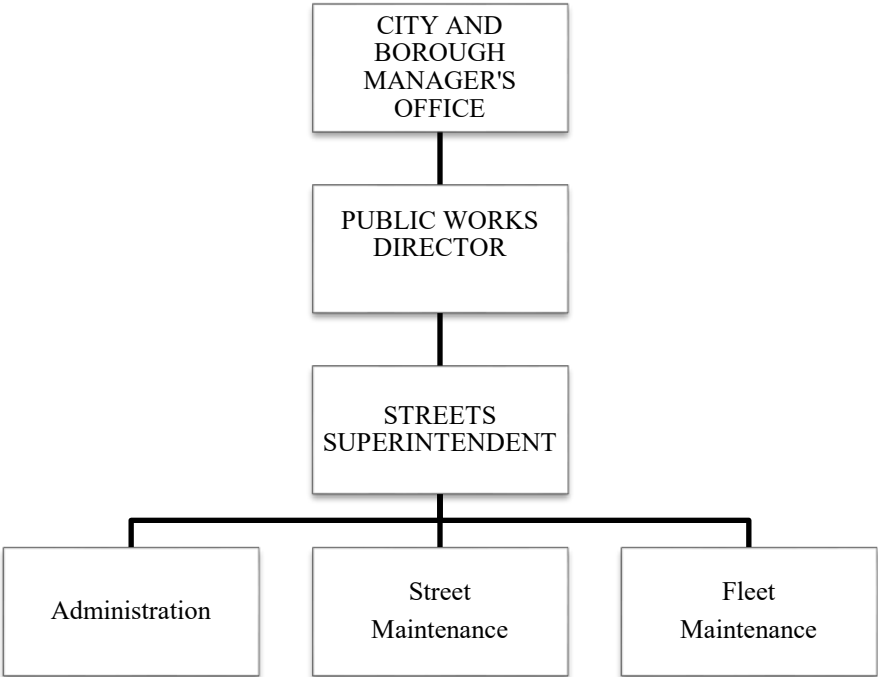
#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$70,600 (2.9%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$30,900 (1.1%) due to expected increases in equipment maintenance costs and an increase in contributions to equipment replacement reserve.

# PUBLIC WORKS STREETS

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## FUNCTIONAL ORGANIZATION CHART



- Divisional Oversight
- Define and Set Policy
- Administer Finances



# ENTERPRISE FUNDS

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 86,669,200	70,459,200	75,229,000	78,265,600	79,941,600
Commodities & Services	36,890,000	40,077,900	39,588,400	42,130,000	42,103,000
Capital Outlay	2,966,500	5,757,500	8,558,700	6,850,000	6,395,000
Debt Service	3,090,800	3,340,900	2,950,800	2,973,200	4,077,100
Support to Capital Projects	9,023,000	8,248,000	9,548,000	5,445,000	3,915,000
<b>Total Expenses</b>	<b>138,639,500</b>	<b>127,883,500</b>	<b>135,874,900</b>	<b>135,663,800</b>	<b>136,431,700</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	122,176,999	114,246,000	123,929,000	128,941,500	131,680,200
Licenses, Permits & Fees	808,100	841,000	861,000	861,000	861,000
Sales	77,600	75,000	2,634,000	34,000	34,000
Rentals & Leases	3,256,200	3,147,000	3,176,700	3,183,900	3,193,900
Federal Revenues	159,600	127,700	127,700	127,700	127,700
State Shared Revenues	379,600	440,000	465,000	476,000	441,000
State Grants	853,741	515,000	866,100	797,500	752,800
Fines & Penalties	30,900	25,000	25,000	25,000	25,000
Interest	559,909	599,100	439,900	621,100	621,100
Support from :					
Liquor Tax	945,000	945,000	945,000	975,000	975,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	419,200	287,600	287,600	457,600	287,600
Sales Tax	-	600,000	600,000	400,000	400,000
<b>Total Funding Sources</b>	<b>130,195,849</b>	<b>122,377,400</b>	<b>134,886,000</b>	<b>137,429,300</b>	<b>139,928,300</b>
<b>ENTERPRISE FUNDS COMBINED</b>					
<b>FUND BALANCES</b>					
Fund Balance Reserve	2,460,745	2,460,745	2,460,745	2,460,745	2,460,745
Beginning Available Fund Balance	112,103,406	103,659,755	103,659,755	102,670,855	102,670,855
Increase (decrease) in Fund Balance	(8,443,651)	(5,506,100)	(988,900)	1,765,500	3,496,600
End of Period Fund Balance	<b>\$ 103,659,755</b>	<b>98,153,655</b>	<b>105,131,600</b>	<b>106,897,100</b>	<b>108,628,200</b>
<b>STAFFING</b>	<b>576.69</b>	<b>579.95</b>	<b>554.82</b>	<b>580.45</b>	<b>579.34</b>

# NOTES

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# AIRPORT

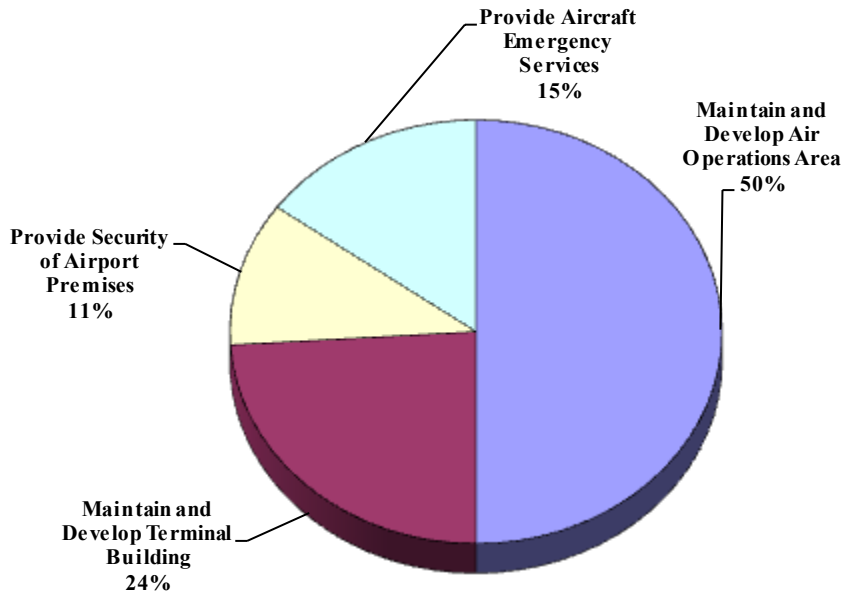
## MISSION STATEMENT

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

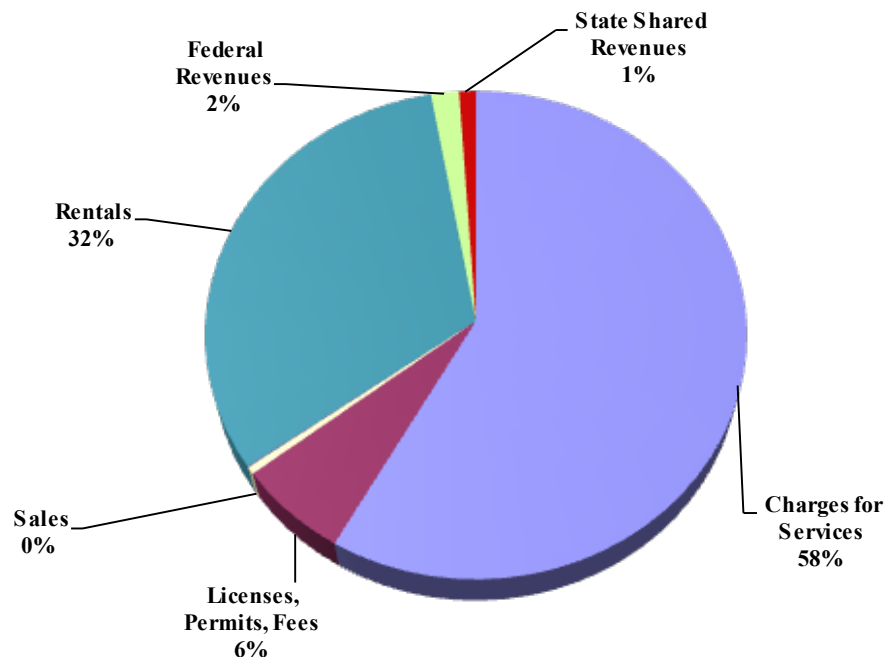
**FY19 ADOPTED BUDGET**

**\$ 7,492,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 2,669,300	2,726,900	2,902,500	2,883,600	2,960,400
Commodities & Services	4,037,200	4,337,100	4,283,900	4,609,300	4,612,400
Capital Outlay	-	-	17,500	-	-
<b>Total Expenses</b>	<b>6,706,500</b>	<b>7,064,000</b>	<b>7,203,900</b>	<b>7,492,900</b>	<b>7,572,800</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	3,994,400	3,573,200	4,195,300	4,207,200	4,234,200
Licenses, Permits, Fees	462,100	441,000	461,000	461,000	461,000
Sales	77,600	75,000	34,000	34,000	34,000
Fines and Forfeitures	3,600	5,000	5,000	5,000	5,000
Rentals	2,402,300	2,297,000	2,301,700	2,308,900	2,318,900
Federal Revenues	159,600	127,700	127,700	127,700	127,700
State Shared Revenues	67,100	76,000	76,000	76,000	76,000
Investment and Interest Income	22,200	31,100	27,400	33,600	33,600
<b>Total Funding Sources</b>	<b>7,188,900</b>	<b>6,626,000</b>	<b>7,228,100</b>	<b>7,253,400</b>	<b>7,290,400</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	4,479,100	4,961,500	4,961,500	4,985,700	4,746,200
Increase (decrease) in Fund Balance	482,400	(438,000)	24,200	(239,500)	(282,400)
End of Period Fund Balance	<b>\$ 4,961,500</b>	<b>4,523,500</b>	<b>4,985,700</b>	<b>4,746,200</b>	<b>4,463,800</b>
<b>STAFFING</b>	<b>34.06</b>	<b>34.06</b>	<b>34.06</b>	<b>34.46</b>	<b>34.46</b>

## BUDGET HIGHLIGHT

The Airport FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$428,900 (6.1%) and the FY20 Approved Budget shows an increase over FY19 of \$79,900 (1.1%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

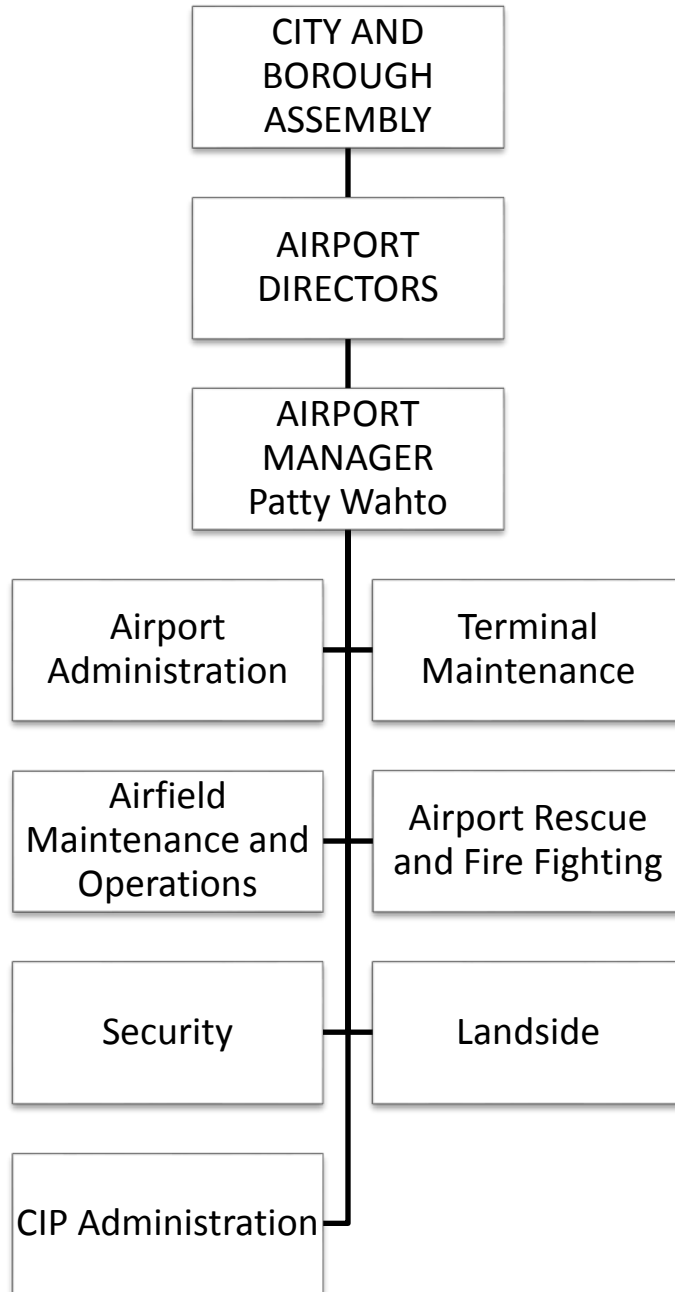
- Personnel services increased over from the FY18 Amended Budget by \$156,700 (5.7%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY18 Amended Budget by \$272,200 (6.3%) including increases in materials and commodities (\$90,600), utility charges (\$57,000), repair costs (\$28,800), training costs (\$19,900), and interdepartmental charges (\$41,400).

#### FY20 Approved Budget

- Personnel services increased over from the FY19 Adopted Budget by \$76,800 (2.7%) due to anticipated increases in salaries and benefits.

# AIRPORT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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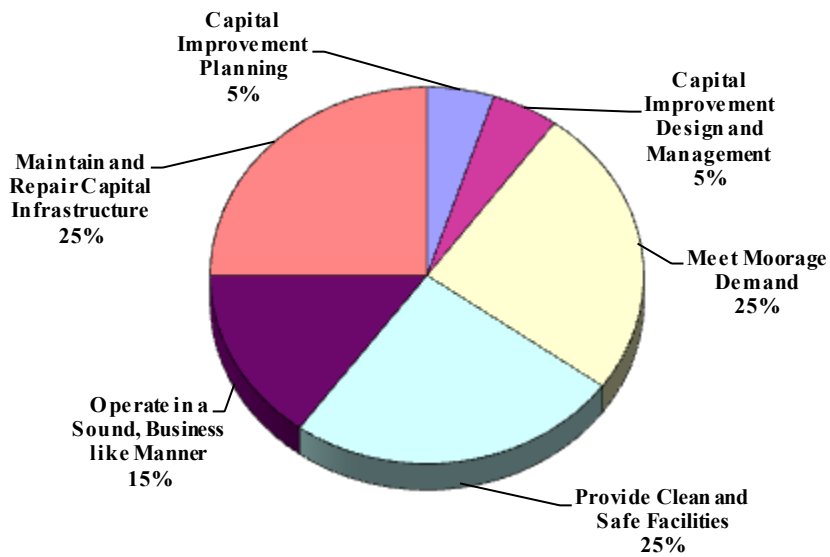
# DOCKS

## DOCKS MISSION STATEMENT

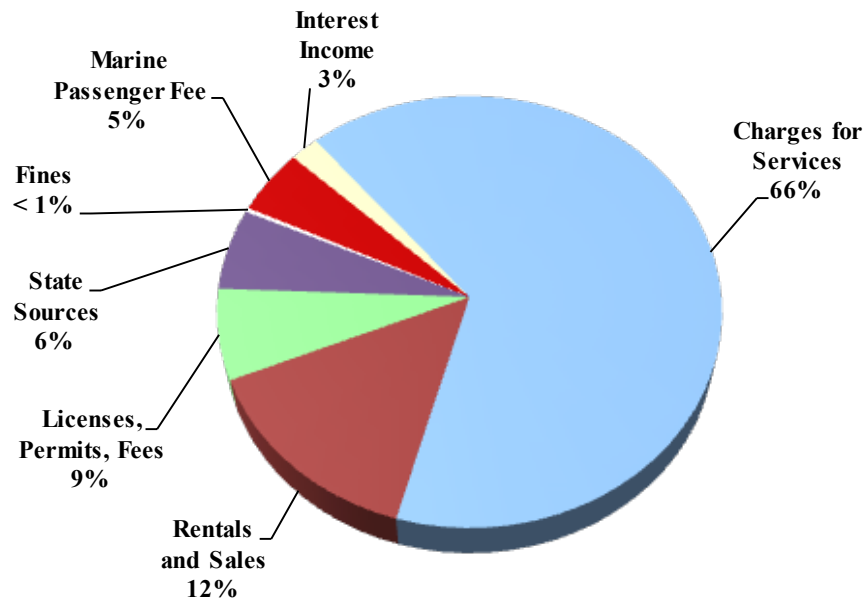
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

**FY19 ADOPTED BUDGET FOR DOCKS \$ 1,782,000**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 908,700	897,700	898,900	923,900	943,100
Commodities and Services	811,000	721,600	777,500	848,100	848,100
Capital Outlay	7,900	10,000	14,100	10,000	10,000
Support to Capital Projects	-	200,000	200,000	-	-
<b>Total Expenses</b>	<b>1,727,600</b>	<b>1,829,300</b>	<b>1,890,500</b>	<b>1,782,000</b>	<b>1,801,200</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	11,000	11,000	11,000	11,000	11,000
Charges for Services	1,324,400	1,115,000	1,321,000	1,330,000	1,330,000
Licenses, Permits and Fees	346,000	400,000	400,000	400,000	400,000
Interest	14,100	75,900	17,000	21,600	21,600
Support from Marine Passenger Fee	287,600	287,600	287,600	457,600	287,600
<b>Total Funding Sources</b>	<b>1,983,100</b>	<b>1,889,500</b>	<b>2,036,600</b>	<b>2,220,200</b>	<b>2,050,200</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	3,353,500	3,609,000	3,609,000	3,755,100	4,193,300
Increase (decrease) in Fund Balance	255,500	60,200	146,100	438,200	249,000
End of Period Fund Balance	<b>\$ 3,609,000</b>	<b>3,669,200</b>	<b>3,755,100</b>	<b>4,193,300</b>	<b>4,442,300</b>
<b>STAFFING</b>	<b>10.76</b>	<b>12.01</b>	<b>12.01</b>	<b>12.01</b>	<b>12.01</b>

## BUDGET HIGHLIGHT

The Docks FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$47,300 (2.6%) and the FY20 Approved Budget shows an increase over FY19 of \$19,200 (1.1%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

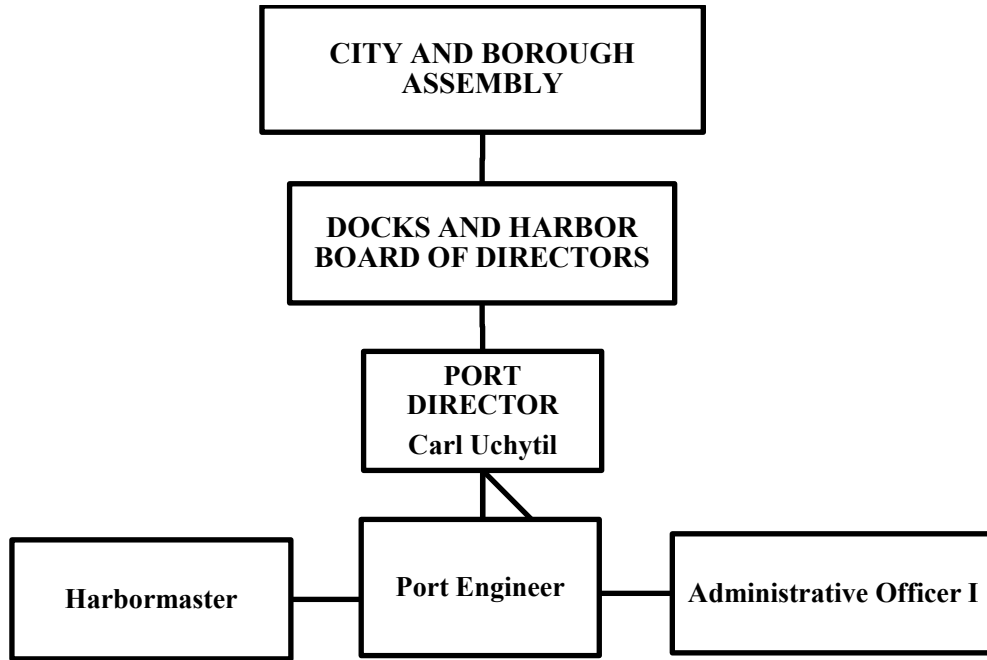
- Commodities and services increased over the FY18 Amended Budget by \$126,500 (17.5%) including contractual services (\$15,000), insurance costs (\$35,700), and utility charges (\$76,000).
- Support to capital projects decreased from the FY18 Amended Budget by \$200,000 (100%) due to change in funding source.

#### FY20 Approved Budget – no significant budgetary changes



# DOCKS

## FUNCTIONAL ORGANIZATION CHART



**Operations**

**CIP's**

**Cruise Ship Management**

# NOTES

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# HARBORS

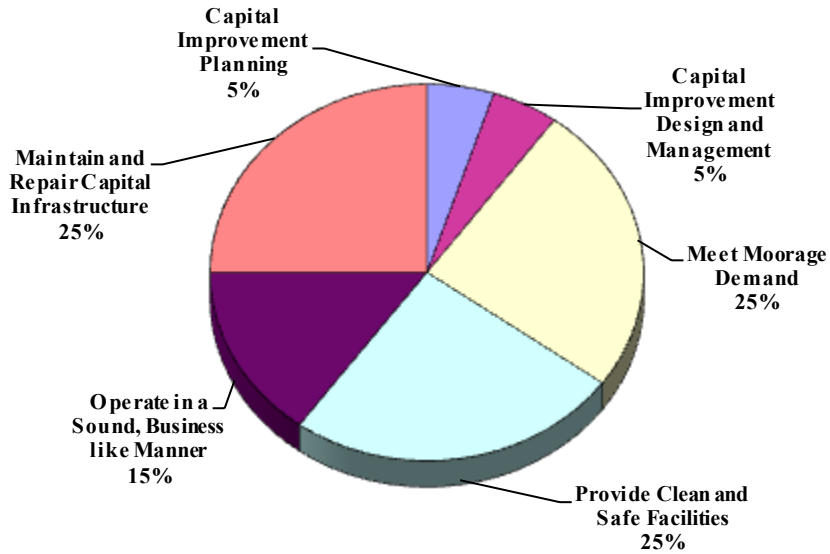
## HARBORS MISSION STATEMENT

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

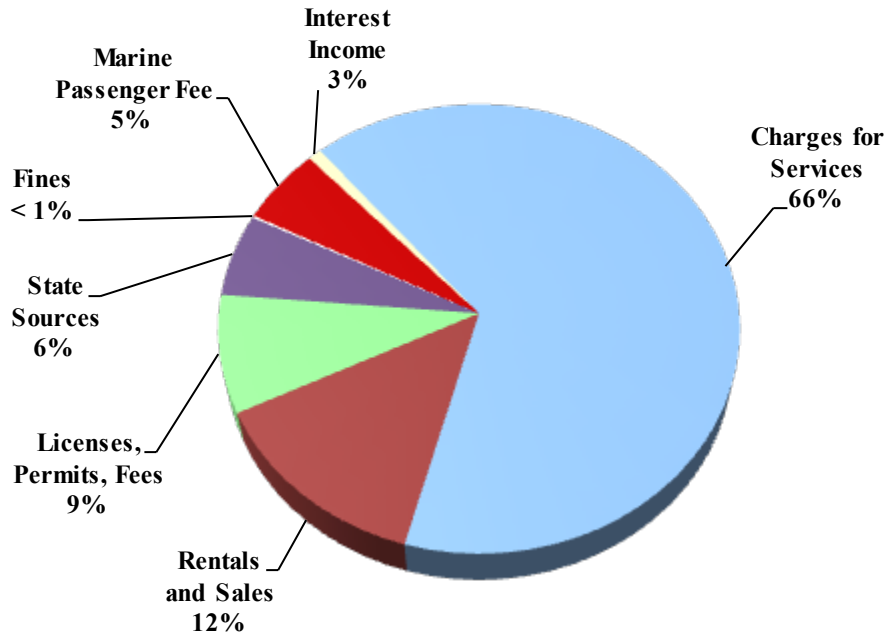
## FY19 ADOPTED BUDGET FOR HARBORS

**\$ 4,015,500**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# HARBORS

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,603,300	1,696,800	1,678,500	1,831,100	1,872,000
Commodities and Services	1,269,300	1,248,700	1,412,900	1,432,300	1,432,300
Capital Outlay	7,200	10,000	37,100	10,000	10,000
Debt Service	627,300	715,700	715,700	742,100	738,100
Support to Capital Projects	3,033,000	733,000	733,000	-	-
<b>Total Expenses</b>	<b>6,540,100</b>	<b>4,404,200</b>	<b>4,577,200</b>	<b>4,015,500</b>	<b>4,052,400</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	2,943,800	2,860,000	2,863,000	2,925,000	2,925,000
Rentals	853,900	850,000	875,000	875,000	875,000
State Shared Revenue	312,500	364,000	389,000	400,000	365,000
Fines and Forfeitures	27,300	20,000	20,000	20,000	20,000
Interest Income	75,500	40,900	27,400	34,900	34,900
<b>Total Funding Sources</b>	<b>4,213,000</b>	<b>4,134,900</b>	<b>4,174,400</b>	<b>4,254,900</b>	<b>4,219,900</b>
<b>FUND BALANCE:</b>					
Fund Balance Reserve	755,445	742,100	715,700	742,100	738,100
Beginning Available Fund Balance	3,055,455	741,700	768,100	338,900	582,300
Increase (decrease) in Fund Balance	(2,327,100)	(269,300)	(402,800)	239,400	167,500
End of Period Fund Balance	<b>\$ 1,483,800</b>	<b>1,214,500</b>	<b>1,081,000</b>	<b>1,320,400</b>	<b>1,487,900</b>
<b>STAFFING</b>	<b>17.08</b>	<b>17.08</b>	<b>17.08</b>	<b>17.08</b>	<b>17.08</b>

## BUDGET HIGHLIGHT

The Harbors FY19 Adopted Budget shows a decrease over the FY18 Amended Budget of \$388,700 (8.8%) and the FY20 Approved Budget shows an increase from FY19 of \$36,900 (.09%).

### The significant budgetary changes include:

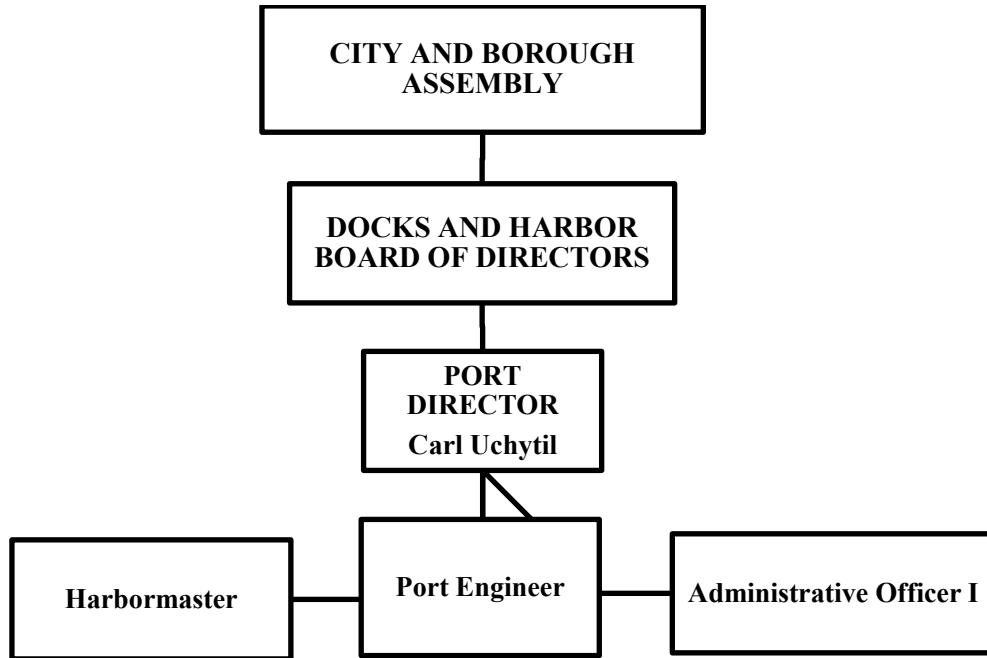
#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$134,300 due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY18 Amended Budget by \$183,600 (14.7%).
- Support to capital projects decreased from the FY18 Amended Budget by \$733,000 (100%) due to change in funding source.

#### FY20 Approved Budget – no significant budgetary changes

# HARBORS

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# BARTLETT REGIONAL HOSPITAL

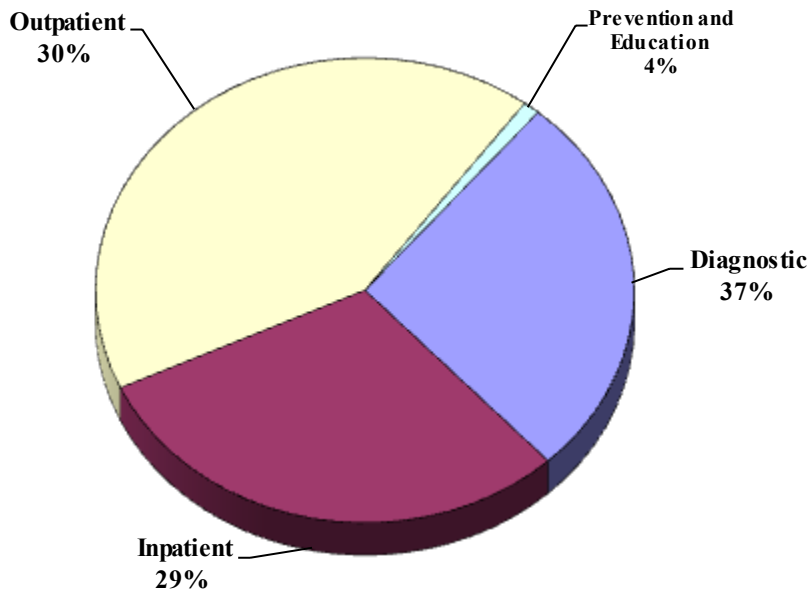
## MISSION STATEMENT

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

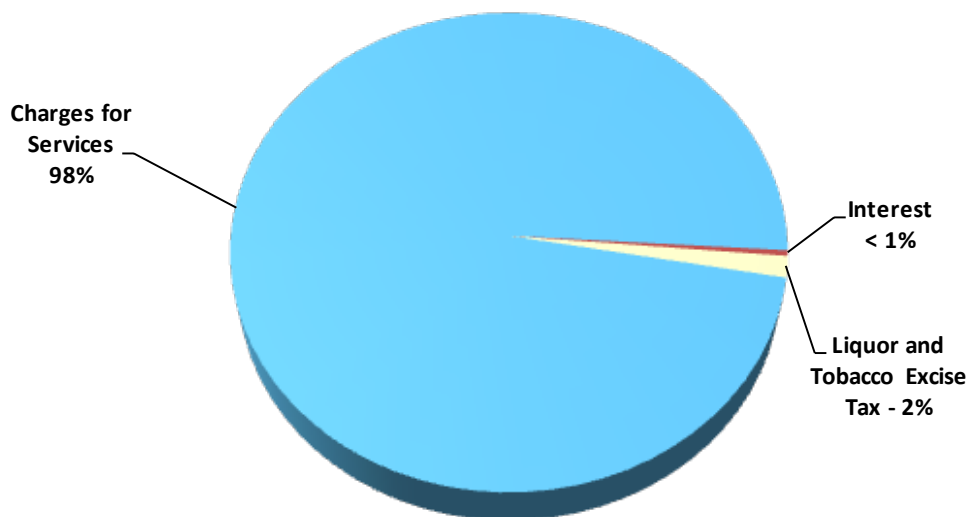
**FY19 ADOPTED BUDGET**

**\$ 100,692,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# BARTLETT REGIONAL HOSPITAL

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 76,611,900	59,037,600	65,149,100	66,337,900	67,746,400
Commodities and Services	24,124,400	24,877,800	26,034,900	26,918,300	27,451,600
Capital Outlay	2,614,600	5,000,000	5,000,000	5,785,000	6,000,000
Debt Service	1,652,100	1,657,400	1,647,400	1,651,200	1,661,900
Support to General Fund	-	-	-	-	-
Support to Capital Projects	4,550,000	-	-	-	-
<b>Total Expenses</b>	<b>109,553,000</b>	<b>90,572,800</b>	<b>97,831,400</b>	<b>100,692,400</b>	<b>102,859,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	95,706,199	88,472,400	96,950,000	100,175,300	102,679,700
State Grants	853,741	515,000	866,100	797,500	752,800
Interest Income	337,009	272,300	255,300	392,000	392,000
Support from:					
Liquor Tax	945,000	945,000	945,000	975,000	975,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fee	131,600	-	-	-	-
<b>Total Funding Sources</b>	<b>98,491,549</b>	<b>90,722,700</b>	<b>99,534,400</b>	<b>102,857,800</b>	<b>105,317,500</b>
<b>FUND BALANCE:</b>					
Fund Balance Reserve	1,705,300	1,705,300	1,705,300	1,705,300	1,705,300
Beginning Available Fund Balance	82,977,051	71,915,600	71,915,600	73,618,600	75,784,000
Increase (decrease) in Fund Balance	(11,061,451)	149,900	1,703,000	2,165,400	2,457,600
 End of Period Fund Balance	 <b>\$ 73,620,900</b>	 <b>73,770,800</b>	 <b>75,323,900</b>	 <b>77,489,300</b>	 <b>79,946,900</b>
 <b>STAFFING</b>	 <b>464.30</b>	 <b>463.90</b>	 <b>438.77</b>	 <b>464.11</b>	 <b>464.00</b>

## BUDGET HIGHLIGHT

The Bartlett Regional Hospital FY19 Adopted Budget shows an increase over the FY18 Amended Budget of \$10,119,600 (11.2%) and the FY20 Approved Budget shows an increase over FY19 of \$2,167,500 (2.2%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$7,300,300 (12.4%).
- Commodities and services increased over the FY18 Amended Budget by \$2,040,500 (8.2%).
- Capital outlay increased over the FY18 Amended Budget by \$785,000 (15.7%) due to planned equipment purchases.

#### FY20 Approved Budget

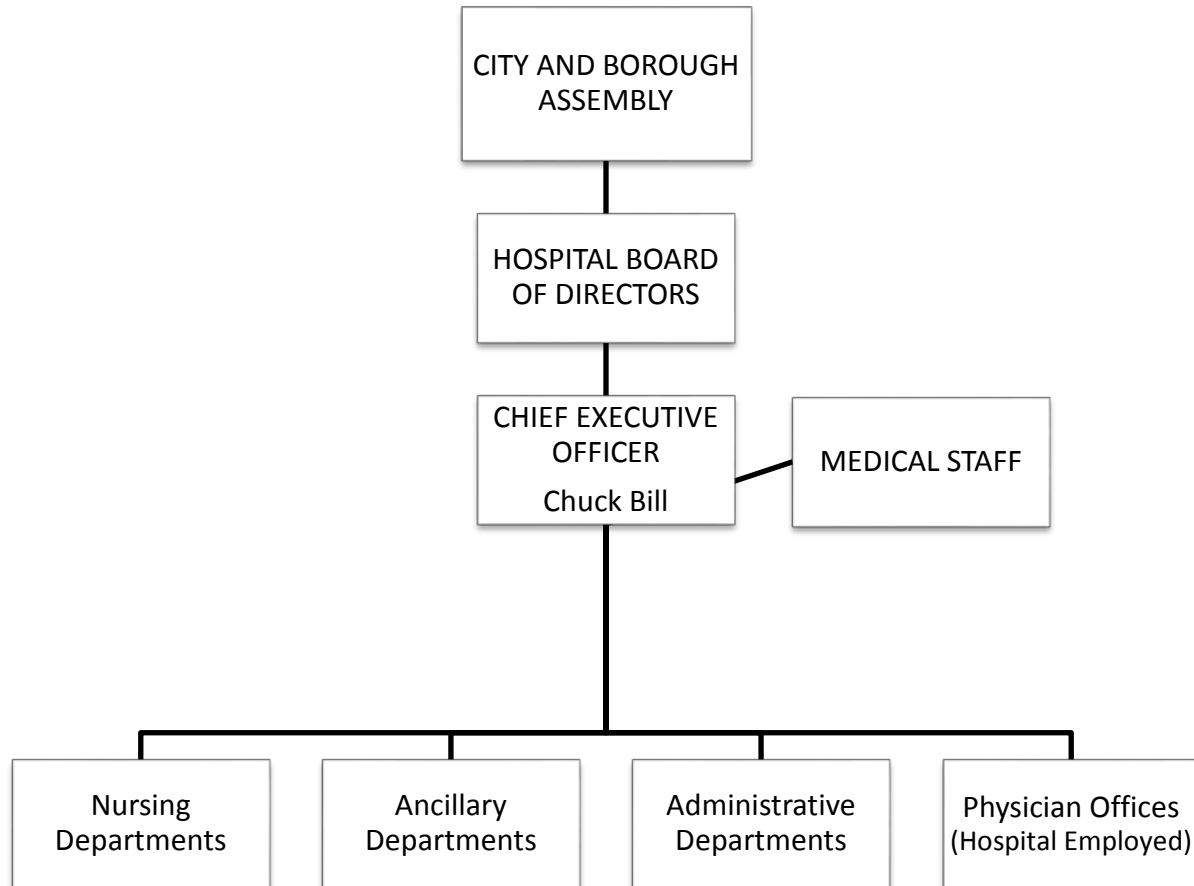
- Personnel services increased over the FY19 Adopted Budget by \$1,408,500 (2.1%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$533,300 (2.0%).



# BARTLETT REGIONAL HOSPITAL

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# WASTE MANAGEMENT

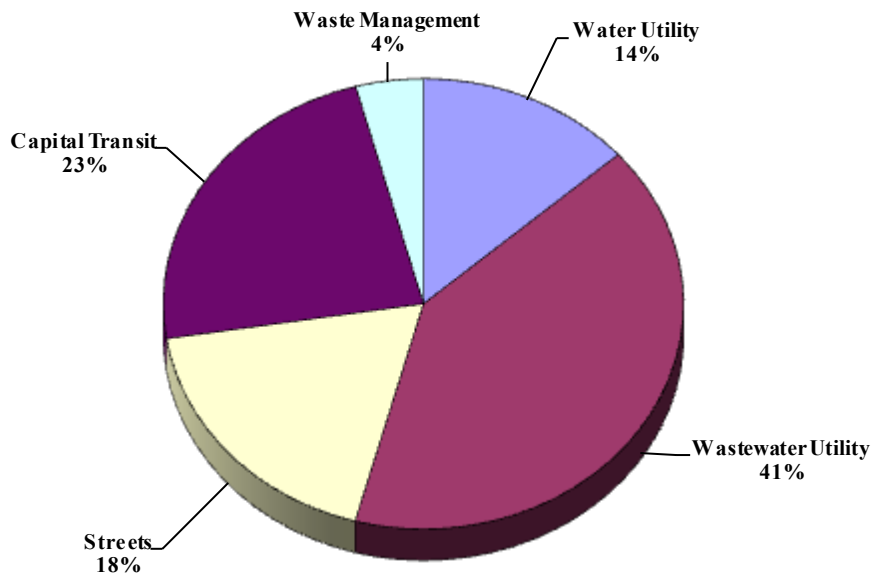
## MISSION STATEMENT

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.

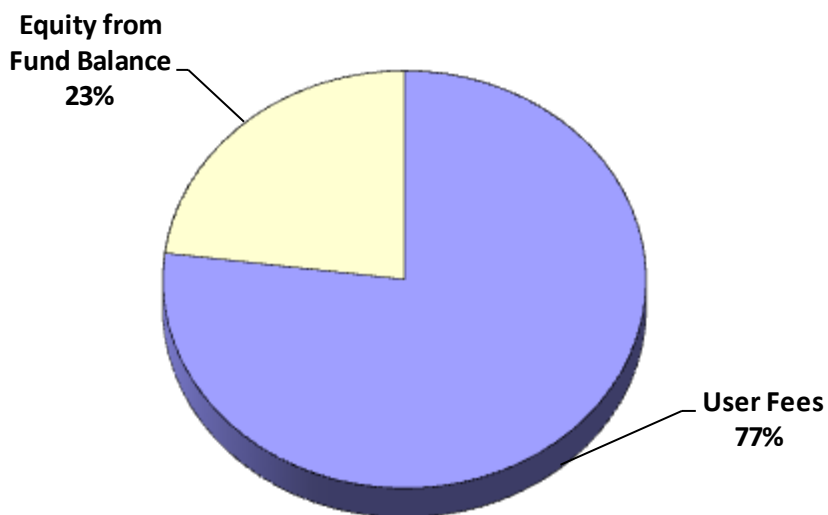
## FY19 ADOPTED BUDGET

**\$ 1,444,900**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTE MANAGEMENT



# WASTE MANAGEMENT

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 239,500	314,800	250,300	183,600	188,400
Commodities and Services	732,700	1,186,100	1,138,000	1,181,300	1,183,500
Capital Outlay	59,800	105,000	3,350,000	80,000	80,000
Support to Capital Projects	-	-	1,300,000	-	500,000
<b>Total Expenses</b>	<b>1,032,000</b>	<b>1,605,900</b>	<b>6,038,300</b>	<b>1,444,900</b>	<b>1,951,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	1,118,100	1,093,000	1,098,000	1,489,500	1,647,300
Interest Income	5,400	20,800	-	-	-
Land Sale	-	-	2,600,000	-	-
Sales Tax Revenue	-	600,000	600,000	400,000	400,000
<b>Total Funding Sources</b>	<b>1,123,500</b>	<b>1,713,800</b>	<b>4,298,000</b>	<b>1,889,500</b>	<b>2,047,300</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	991,300	1,082,800	1,082,800	(657,500)	(212,900)
Increase (decrease) in Fund Balance	91,500	107,900	(1,740,300)	444,600	95,400
<b>End of Period Fund Balance</b>	<b>\$ 1,082,800</b>	<b>1,190,700</b>	<b>(657,500)</b>	<b>(212,900)</b>	<b>(117,500)</b>
<b>STAFFING</b>	<b>1.00</b>	<b>1.85</b>	<b>1.85</b>	<b>1.60</b>	<b>1.60</b>

## BUDGET HIGHLIGHT

The Waste Management FY19 Adopted Budget shows a decrease over the FY18 Amended Budget of \$161,000 (10.2%) and the FY20 Approved Budget shows an increase from FY19 of \$507,000 (35.1%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services decreased from the FY18 Amended Budget by \$131,200 (41.7%) due to the retirement of a long time employee and an anticipated vacancy during the year.

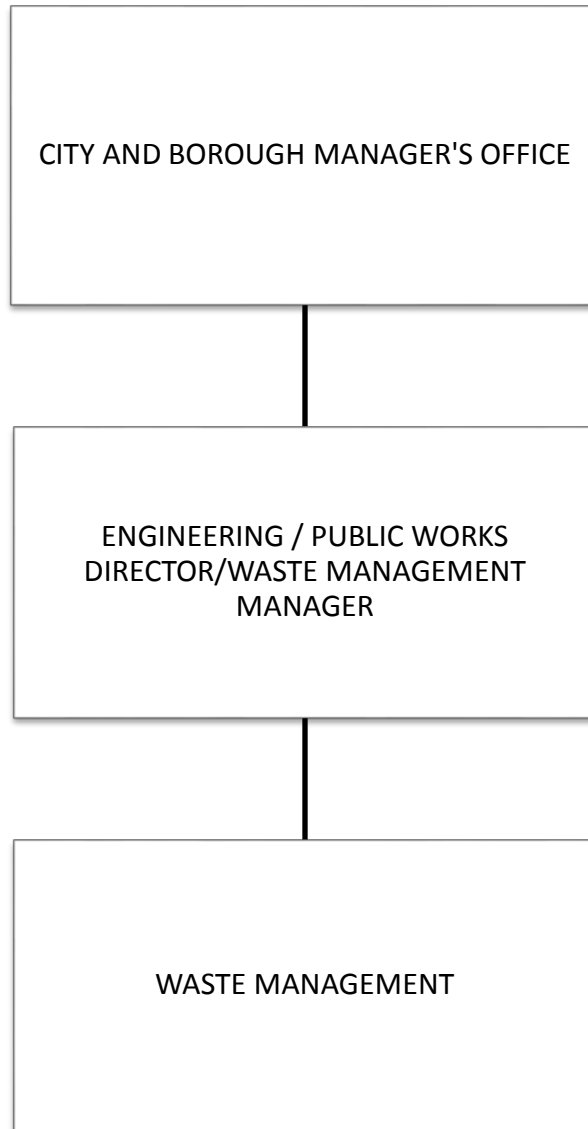
#### FY20 Approved Budget

- Support to capital projects increased from the FY19 Adopted Budget by \$500,000 (100%) as improvements at a new recycling facility are completed.

# WASTE MANAGEMENT

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration  
Household Hazardous Waste  
Recycling  
Junk Vehicles

# NOTES

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# WASTEWATER

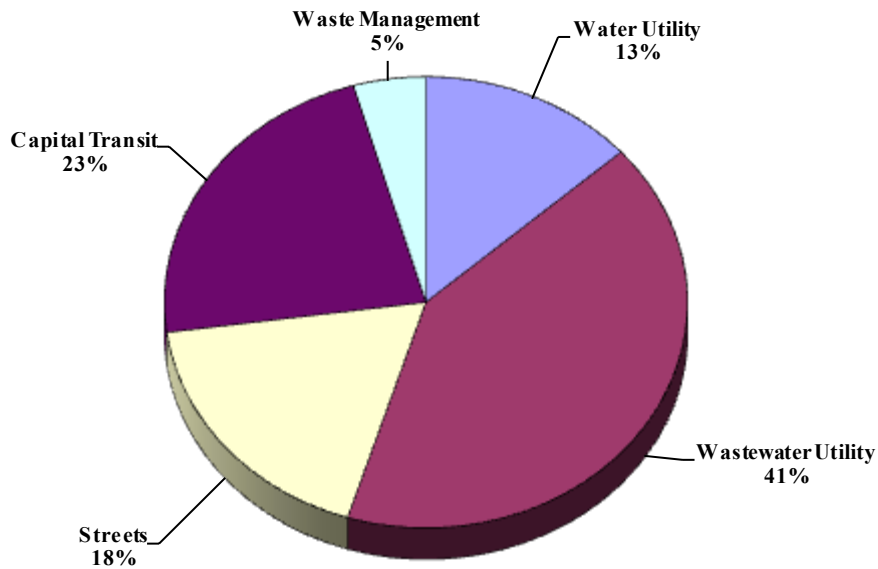
## MISSION STATEMENT

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.

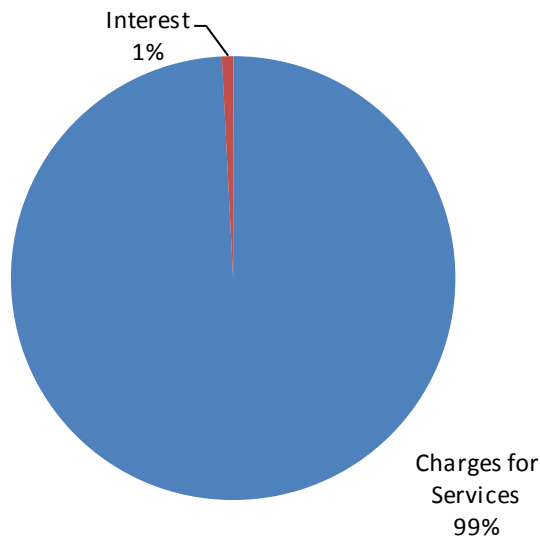
## FY19 ADOPTED BUDGET

**\$ 15,189,500**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

# WASTEWATER

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 3,415,600	4,167,200	3,049,100	4,451,000	4,543,500
Commodities and Services	4,647,700	6,247,500	4,702,700	5,527,200	4,940,400
Capital Outlay	277,000	125,000	100,000	860,000	160,000
Debt Service	566,800	513,100	513,100	506,300	1,604,500
Support to Capital Projects	550,000	4,815,000	4,815,000	3,845,000	665,000
<b>Total Expenses</b>	<b>9,457,100</b>	<b>15,867,800</b>	<b>13,179,900</b>	<b>15,189,500</b>	<b>11,913,400</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	11,910,400	11,944,400	12,149,600	13,127,500	13,127,000
Interest	65,600	98,500	69,500	85,200	85,200
Support from Capital Projects	-	-	-	-	-
<b>Total Funding Sources</b>	<b>11,976,000</b>	<b>12,042,900</b>	<b>12,219,100</b>	<b>13,212,700</b>	<b>13,212,200</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	8,922,800	11,441,700	11,441,700	10,480,900	8,504,100
Increase (decrease) in Fund Balance	2,518,900	(3,824,900)	(960,800)	(1,976,800)	1,298,800
<b>End of Period Fund Balance</b>	<b>\$11,441,700</b>	<b>7,616,800</b>	<b>10,480,900</b>	<b>8,504,100</b>	<b>9,802,900</b>
<b>STAFFING</b>	<b>35.34</b>	<b>36.90</b>	<b>36.90</b>	<b>36.86</b>	<b>35.86</b>



# WASTEWATER

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## BUDGET HIGHLIGHT

The Wastewater FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$678,300 (4.3%) and the FY20 Approved Budget shows a decrease from FY19 of \$3,276,100 (21.6%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$283,800 (6.8%) due to corrections in budgeting calculations and salary increases.
- Commodities and services decreased from the FY18 Amended Budget by \$720,300 (11.5%) due to implementation of Biosolids Dryer reducing transportation costs.
- Capital outlay increased over the FY18 Amended Budget by \$735,000 (588%) to allow for potential land acquisition to expand treatment plant grounds.
- Support to capital projects decreased from the FY18 Amended Budget by \$970,000 (20.1%) in anticipation of increased contributions from Sales Tax.

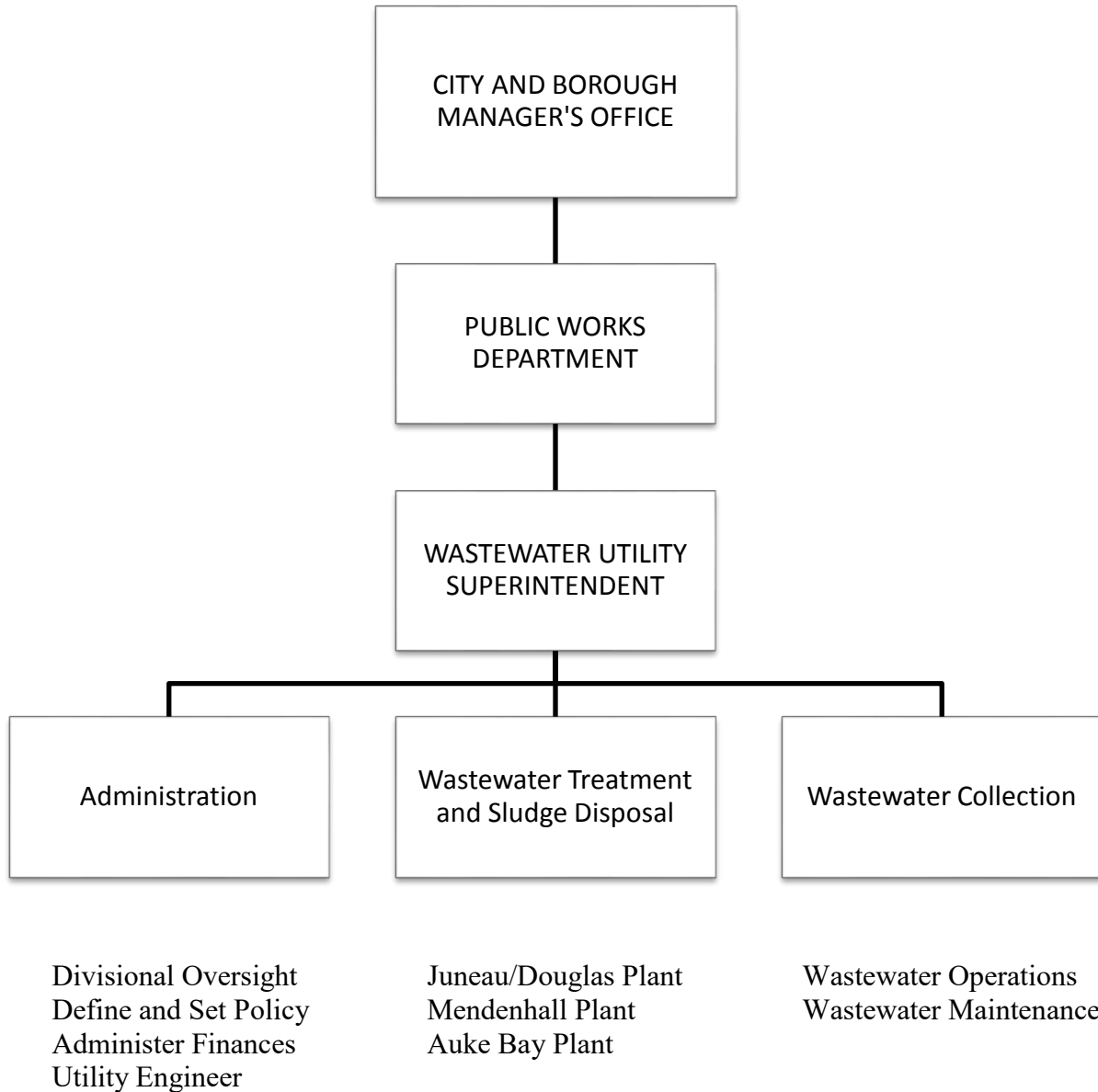
#### FY20 Approved Budget

- Commodities and services decreased from the FY19 Adopted Budget by \$586,800 (10.6%) due to completion of Biosolids Dryer eliminating transportation costs.
- Debt service increased over the FY19 Adopted Budget by \$1,098,200 (216.9%) due to a new loan in repayment.
- Capital outlay decreased from the FY19 Adopted Budget by \$700,000 (81.4%) with planned land acquisition occurring in FY19.
- Support to capital projects decreased from the FY19 Adopted Budget by \$3,180,000 (82.7%) in anticipation of increased contributions from Sales Tax.

# WASTEWATER

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## FUNCTIONAL ORGANIZATION CHART



# WATER

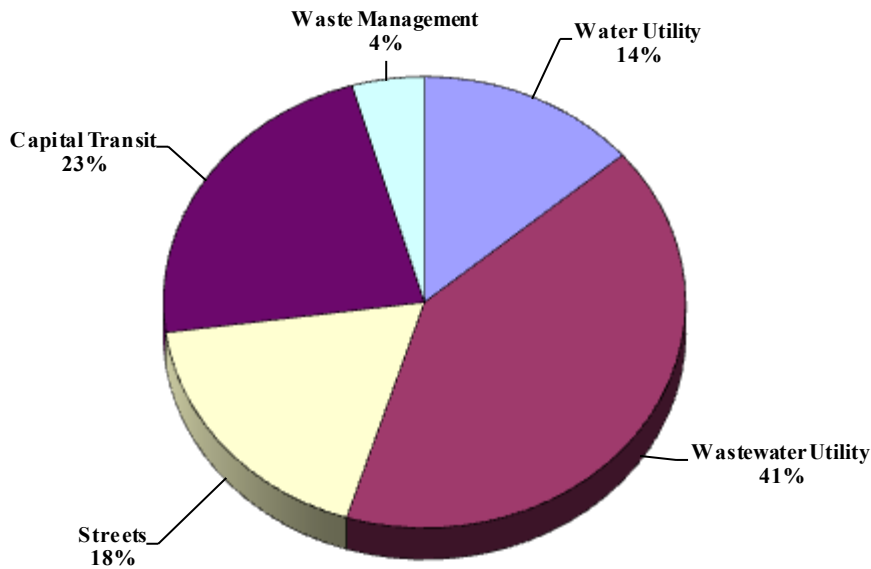
## MISSION STATEMENT

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.

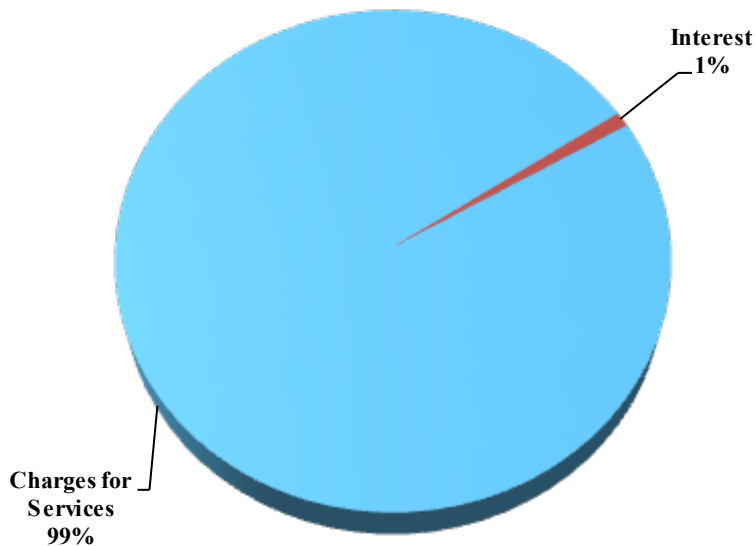
## FY19 ADOPTED BUDGET

**\$ 5,046,600**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

Exhibit 3  
Page 184 of 233

# WATER

## COMPARATIVES

	FY17 Actuals	FY18		FY19	FY20
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,220,900	1,618,200	1,300,600	1,654,500	1,687,800
Commodities and Services	1,267,700	1,459,100	1,238,500	1,613,500	1,634,700
Capital Outlay	-	507,500	40,000	105,000	135,000
Debt Service	244,600	454,700	74,600	73,600	72,600
Support to Capital Projects	890,000	2,500,000	2,500,000	1,600,000	2,750,000
<b>Total Expenses</b>	<b>3,623,200</b>	<b>6,539,500</b>	<b>5,153,700</b>	<b>5,046,600</b>	<b>6,280,100</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	5,179,700	5,188,000	5,352,100	5,687,000	5,737,000
Interest	40,100	59,600	43,300	53,800	53,800
<b>Total Funding Sources</b>	<b>5,219,800</b>	<b>5,247,600</b>	<b>5,395,400</b>	<b>5,740,800</b>	<b>5,790,800</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	6,015,700	7,612,300	7,612,300	7,854,000	8,548,200
Increase (decrease) in Fund Balance	1,596,600	(1,291,900)	241,700	694,200	(489,300)
<b>End of Period Fund Balance</b>	<b>\$ 7,612,300</b>	<b>6,320,400</b>	<b>7,854,000</b>	<b>8,548,200</b>	<b>8,058,900</b>
<b>STAFFING</b>	<b>14.15</b>	<b>14.15</b>	<b>14.15</b>	<b>14.33</b>	<b>14.33</b>

## BUDGET HIGHLIGHT

The Water FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$1,492,900 (22.9%) and the FY20 Approved Budget shows an increase over FY19 of \$1,233,500 (24.4%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Debt service decreased from the FY18 Amended Budget by \$381,100 (83.8%) due to loan repayment being completed.
- Capital outlay decreased from the FY18 Amended Budget by \$402,500 (79.3%) as purchases are out of capital projects not operations.
- Support to capital projects decreased from the FY18 Amended Budget by \$900,000 (36.0%) due to following Utility Rate Model contribution plan.

#### FY20 Approved Budget

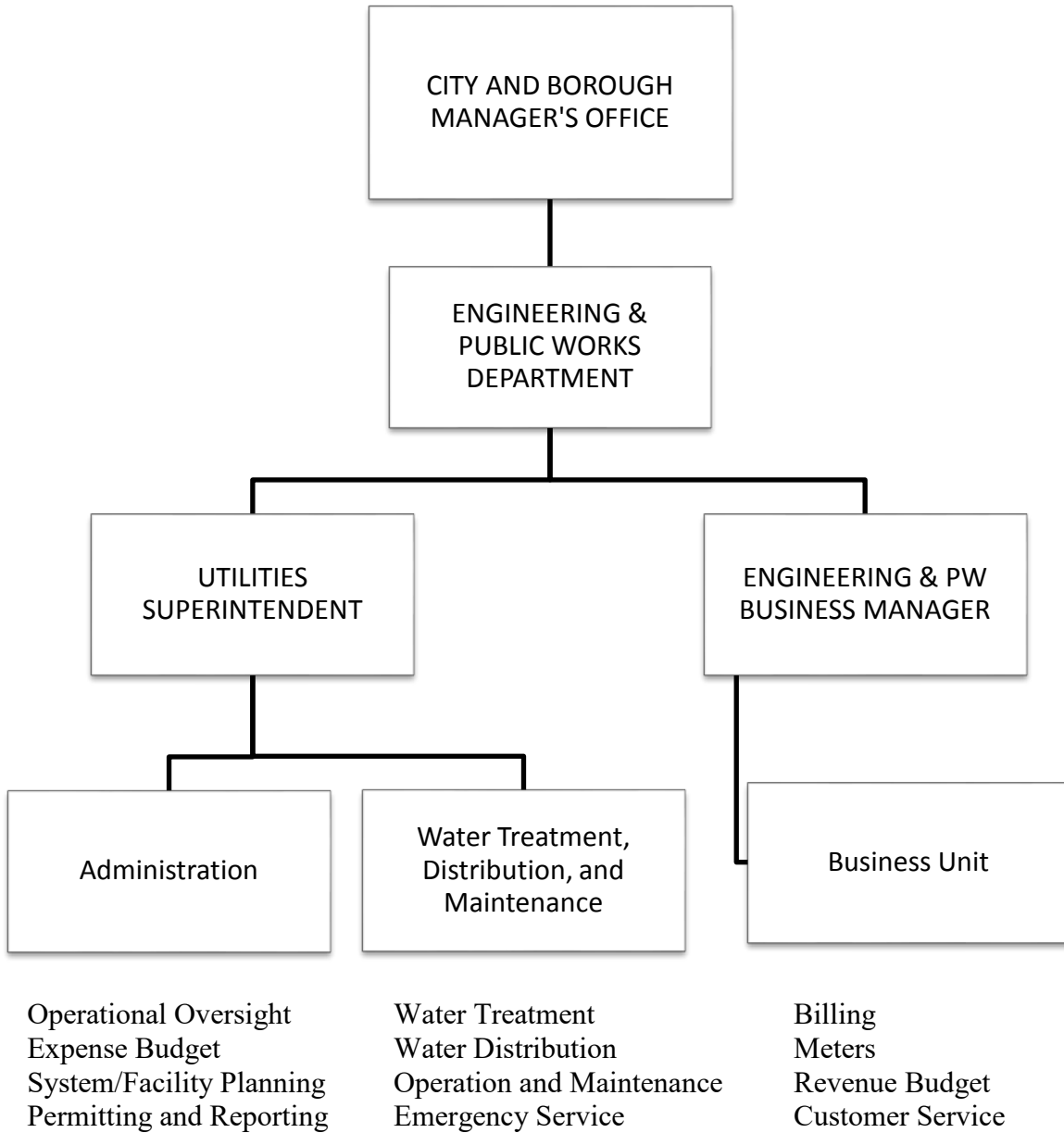
- Capital outlay increased over the FY19 Adopted Budget by \$30,000 (28.6%) due to improvements necessary to new shop location.
- Support to capital projects increased over the FY19 Adopted Budget by \$1,150,000 (71.9%) due to following Utility Rate Model contribution plan.

Exhibit 3

Page 185 of 233

# WATER

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# PUBLIC WORKS FLEET MAINTENANCE

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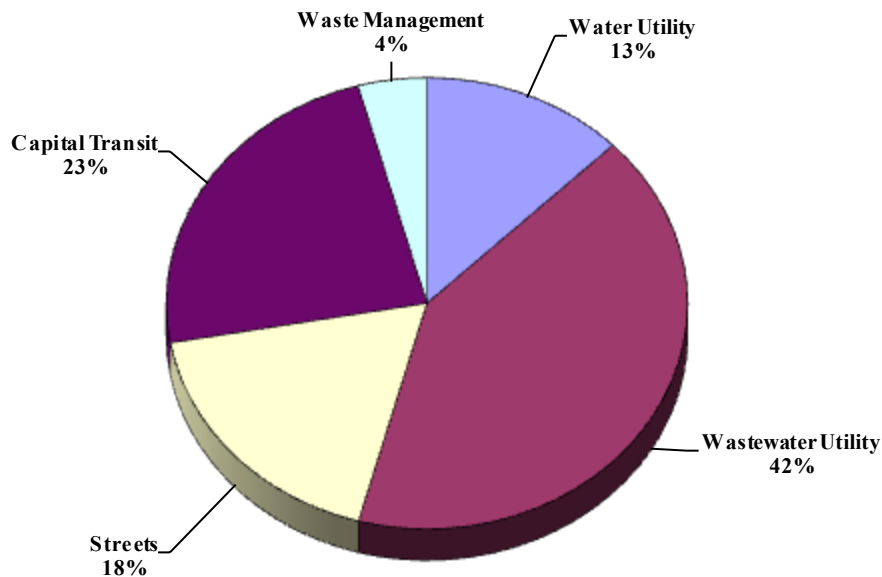
## MISSION STATEMENT

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.

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**FY19 ADOPTED BUDGET**                      **\$ 2,153,500**

## CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



# PUBLIC WORKS FLEET MAINTENANCE

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 705,500	706,700	683,300	733,800	746,900
Commodities and Services	1,196,300	1,435,700	1,272,000	1,419,700	1,439,200
<b>Total Expenses</b>	<b>1,901,800</b>	<b>2,142,400</b>	<b>1,955,300</b>	<b>2,153,500</b>	<b>2,186,100</b>
<b>FUNDING SOURCES:</b>					
Intragovernmental User Fees	1,844,100	2,197,000	2,023,900	2,145,900	2,182,700
<b>Total Funding Sources</b>	<b>1,844,100</b>	<b>2,197,000</b>	<b>2,023,900</b>	<b>2,145,900</b>	<b>2,182,700</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	271,200	213,500	213,500	282,100	274,500
Increase (decrease) in Fund Balance	(57,700)	54,600	68,600	(7,600)	(3,400)
<b>End of Period Fund Balance</b>	<b>\$ 213,500</b>	<b>268,100</b>	<b>282,100</b>	<b>274,500</b>	<b>271,100</b>
<b>STAFFING</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>

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 Fleet Maintenance FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$11,100 (0.05%) and the FY20 Approved Budget shows an increase over FY19 of \$32,600 (1.5%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

- Personnel services increased over the FY18 Amended Budget by \$27,100 (3.8%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY18 Amended Budget by \$16,000 (1.1%), including increases in the operations maintenance program for Materials and Commodities (\$15,000) and for Building Maintenance restructuring costs (\$11,700), and decreases in the fuel program fuel costs of \$39,500.

#### FY20 Approved Budget

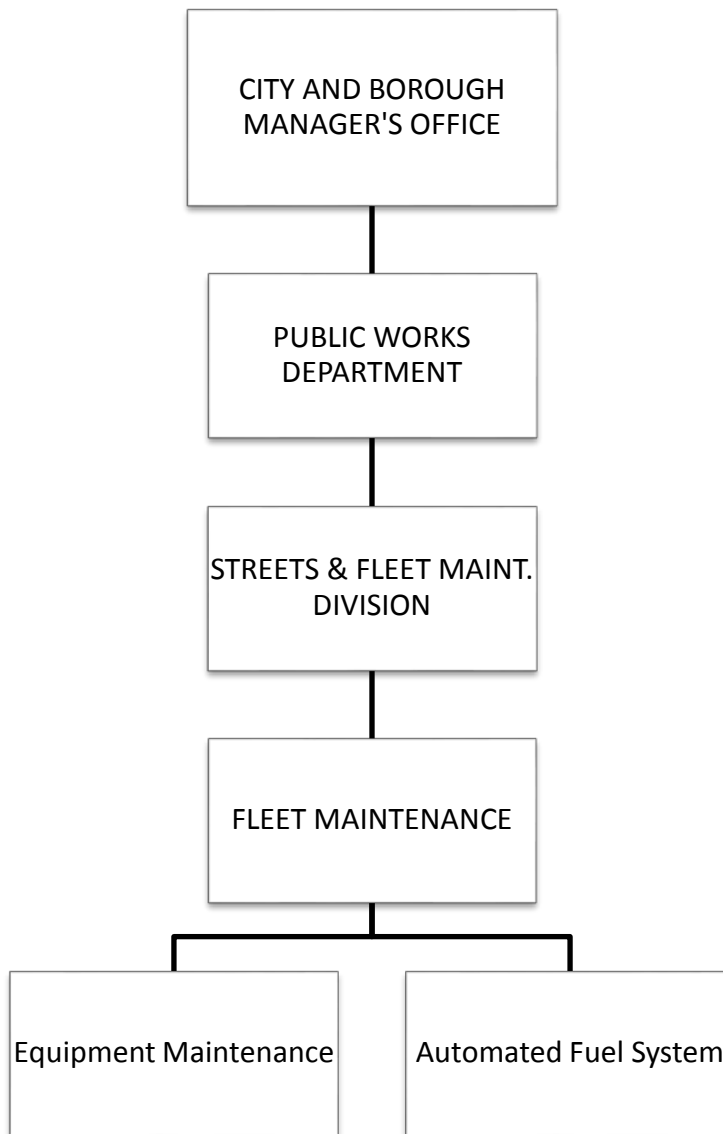
- Personnel services increased over the FY19 Adopted Budget by \$13,100 (1.8%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$19,500 (1.4%) due to anticipated increase in fuel usage in the fuel program.



# PUBLIC WORKS FLEET MAINTENANCE

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## 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

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## MISSION STATEMENT

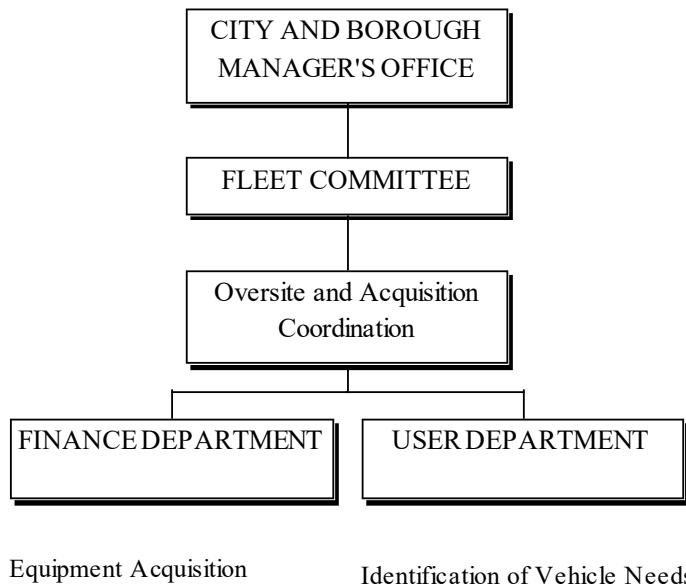
The Equipment Acquisition Fund is used to reduce the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

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**FY19 ADOPTED BUDGET**

**\$ 3,476,300**

## FUNCTIONAL ORGANIZATION CHART



# EQUIPMENT ACQUISITION FUND

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Interdepartmental Charges	\$ 71,800	71,800	71,800	76,900	76,900
Commodities and Services	152,200	-	3,800	-	-
Capital Outlay	2,357,700	7,340,600	7,076,000	3,399,400	1,918,100
<b>Total Expenses</b>	<b>2,581,700</b>	<b>7,412,400</b>	<b>7,151,600</b>	<b>3,476,300</b>	<b>1,995,000</b>
<b>FUNDING SOURCES:</b>					
Contributions from departments	2,149,800	2,249,700	2,251,400	2,476,600	2,586,800
Interest Income	30,000	52,000	35,400	45,100	45,100
State Grant	1,497,900	2,929,500	2,929,500	-	-
Gain (Loss) on Equipment Sales	58,100	50,000	50,000	75,000	75,000
<b>Total Funding Sources</b>	<b>3,735,800</b>	<b>5,281,200</b>	<b>5,266,300</b>	<b>2,596,700</b>	<b>2,706,900</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	4,942,500	6,096,600	6,096,600	4,211,300	3,331,700
Increase (decrease) in Fund Balance	1,154,100	(2,131,200)	(1,885,300)	(879,600)	711,900
<b>End of Period Fund Balance</b>	<b>\$ 6,096,600</b>	<b>3,965,400</b>	<b>4,211,300</b>	<b>3,331,700</b>	<b>4,043,600</b>

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 FY19 Adopted Budget is a decrease of \$3.9M (53.1%) from the FY18 Amended Budget.

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

# RISK MANAGEMENT

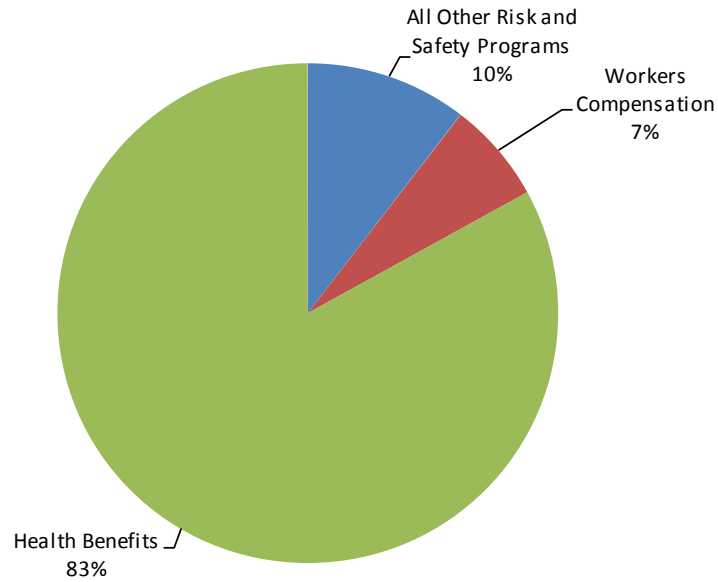
## MISSION STATEMENT

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

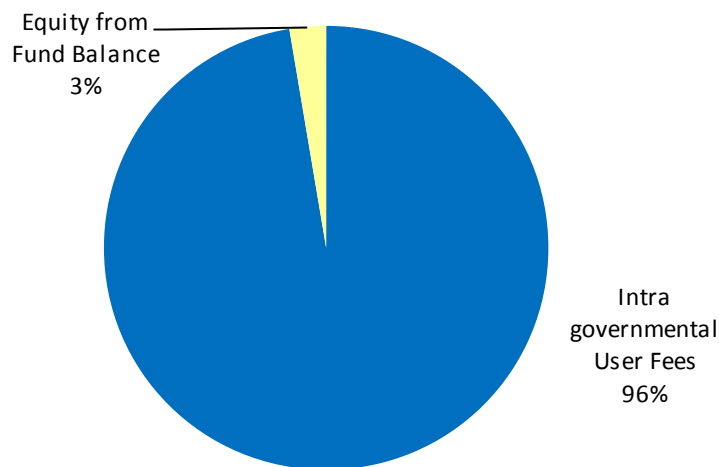
## FY19 ADOPTED BUDGET

**\$ 22,620,200**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# RISK MANAGEMENT

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENSES:</b>					
Personnel Services	\$ 678,100	636,100	672,500	657,400	665,600
Commodities and Services	21,976,200	22,333,300	21,611,600	21,962,800	22,050,100
<b>Total Expenses</b>	<b>22,654,300</b>	<b>22,969,400</b>	<b>22,284,100</b>	<b>22,620,200</b>	<b>22,715,700</b>
<b>FUNDING SOURCES:</b>					
Intragovernmental User Fees	21,803,700	22,033,900	22,038,300	22,020,600	22,039,600
Sales	800	-	-	-	-
<b>Total Funding Sources</b>	<b>21,804,500</b>	<b>22,033,900</b>	<b>22,038,300</b>	<b>22,020,600</b>	<b>22,039,600</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	8,808,000	7,958,200	7,958,200	7,712,400	7,112,800
Increase (decrease) in Fund Balance	(849,800)	(935,500)	(245,800)	(599,600)	(676,100)
 End of Period Fund Balance	 <b>\$ 7,958,200</b>	 <b>7,022,700</b>	 <b>7,712,400</b>	 <b>7,112,800</b>	 <b>6,436,700</b>
 <b>STAFFING</b>	 <b>5.70</b>	 <b>5.70</b>	 <b>5.70</b>	 <b>5.70</b>	 <b>5.70</b>

## BUDGET HIGHLIGHT

The Risk Management FY19 Adopted Budget shows a decrease from the FY18 Amended Budget of \$349,200 (1.5%) and the FY20 Approved Budget shows an increase over FY19 of \$95,500 (0.4%).

### The significant budgetary changes include:

#### FY19 Adopted Budget

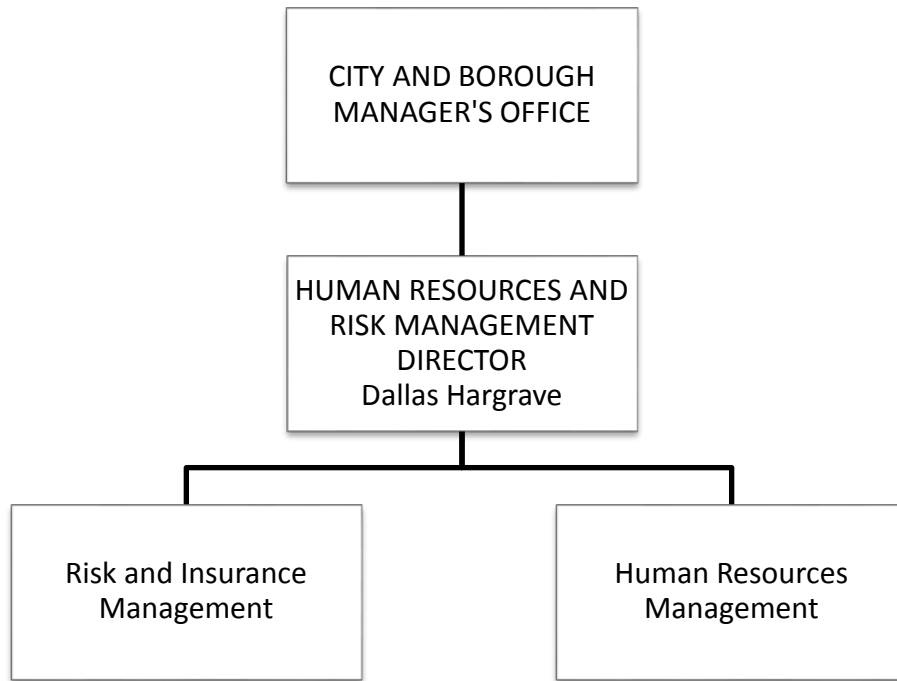
- Personnel services increased over the FY18 Amended Budget by \$21,300 (1.6%) due to anticipated increases in salaries and benefits.
- Commodities and services decreased from the FY18 Amended Budget by \$370,500 (1.7%) due to projected decreases in costs associated with the workers compensation program.

#### FY20 Approved Budget

- Personnel services increased over the FY19 Adopted Budget by \$8,200 (1.2%) due to anticipated increases in salaries and benefits.
- Commodities and services increased over the FY19 Adopted Budget by \$87,300 (0.4%) due to anticipated increases costs related to the health insurance and workers compensation programs.

# 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

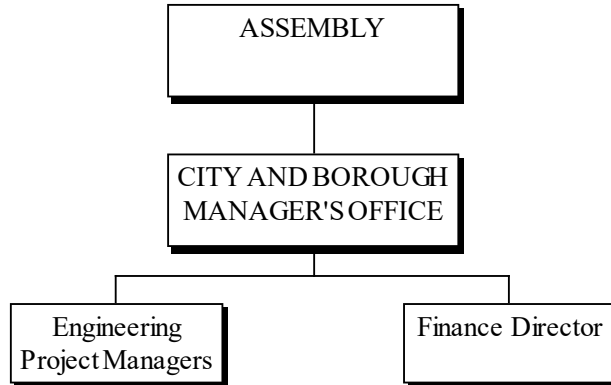
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# SPECIAL ASSESSMENT FUNDS – L.I.D.

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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

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
Debt Service:					
#88 W Valley Sewer III	16,400	16,100	16,100	16,000	15,800
#91 N Douglas Sewer V	18,800	18,600	18,600	18,400	18,200
#95 N Douglas Sewer	32,900	32,500	32,500	32,200	31,700
#96 Auke Bay Sewer	1,500	1,500	1,500	1,500	1,500
#97 Eagles Edge Water	-	-	-	-	22,500
#98 W Valley Sewer I & II	54,600	54,000	54,000	53,300	52,700
Support to General Fund	198,500	288,800	198,500	251,000	255,500
<b>Total Expenditures</b>	<b>322,700</b>	<b>411,500</b>	<b>321,200</b>	<b>372,400</b>	<b>397,900</b>
<b>FUNDING SOURCES:</b>					
Assessment Payments	33,000	112,800	45,400	22,500	22,500
Square Foot Add-on Fees	179,100	286,100	194,400	246,900	250,900
Penalties and Interest	23,700	20,700	22,300	22,200	19,600
<b>Total Funding Sources</b>	<b>\$ 235,800</b>	<b>419,600</b>	<b>262,100</b>	<b>291,600</b>	<b>293,000</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	\$ 1,832,800	1,745,900	1,745,900	1,686,800	1,606,000
Increase (Decrease)	(86,900)	8,100	(59,100)	(80,800)	(104,900)
End of Period Fund Balance	<b>\$ 1,745,900</b>	<b>1,754,000</b>	<b>1,686,800</b>	<b>1,606,000</b>	<b>1,501,100</b>

# SPECIAL ASSESSMENT FUNDS – L.I.D.

## ASSESSMENT REVENUE

	FY18 Projected		FY19 Adopted		FY20 Approved	
	Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
<b>LIDS:</b>						
#60 Tanner Terrace	3,000	600	3,000	600	3,000	500
#61 Hughes Way	2,500	600	2,500	600	2,500	500
#92 Greenwood Ave Paving	14,700	900	-	-	-	-
#91 N Douglas Sewer V	-	1,900	-	1,500	-	1,300
#94 W 9th St Paving	8,000	1,200	8,000	800	8,000	400
#95 N Douglas Sewer	-	2,700	-	2,100	-	1,600
#96 Auke Bay Sewer	-	100	-	100	-	100
#97 Eagles Edge Water	-	-	-	4,000	-	3,600
#98 W Valley Sewer I & II	-	9,000	-	7,800	-	7,200
#130 W Valley Sewer III	-	2,400	-	2,100	-	2,000
#201 Dunn Street Improvements	13,000	1,500	4,800	1,300	4,800	1,200
#101 Fee in Lieu Parking Program	4,200	1,400	4,200	1,300	4,200	1,200
<b>Totals</b>	<b>45,400</b>	<b>22,300</b>	<b>22,500</b>	<b>22,200</b>	<b>22,500</b>	<b>19,600</b>
<b>FEES:</b>						
Water & Sewer Connect Add-On	194,400	-	246,900	-	250,900	-
<b>Totals</b>	<b>\$ 194,400</b>	<b>\$ -</b>	<b>\$ 246,900</b>	<b>\$ -</b>	<b>\$ 250,900</b>	<b>\$ -</b>

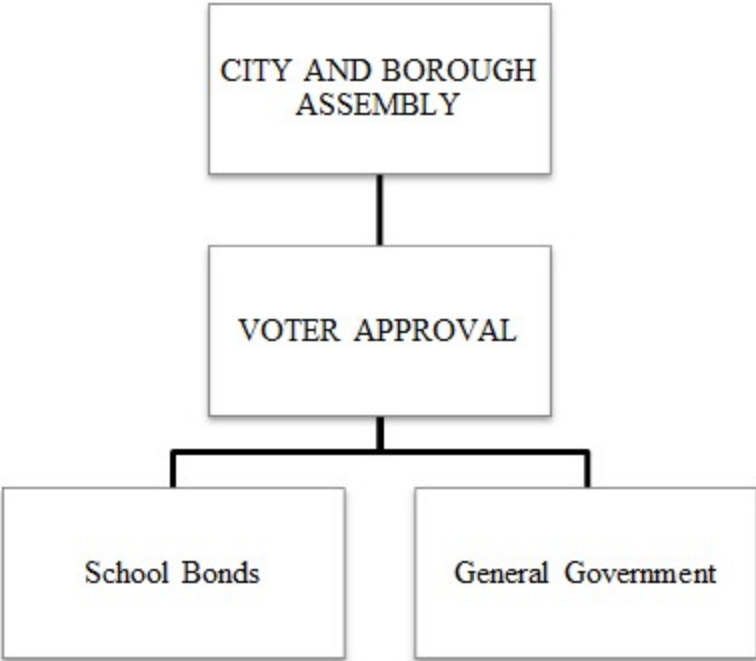
# NOTES

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**DEBT SERVICE FUND**  
**GENERAL OBLIGATION BONDS**

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# DEBT SERVICE FUND

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## AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY18 (calendar year 2017) projected area wide assessment is \$4.877 billion. Therefore, bond indebtedness should not exceed \$243.9 million. As of June 30, 2017 the G.O. debt is \$83.8 million with an additional \$59.3 million in revenue bonds and loans. Of the G.O. amount, \$38.7 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 \$49.8 million in outstanding G.O. debt.

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

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

## Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. We are projecting to receive \$7.4 million in FY19 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.

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>GO Debt Service Fund:</b>					
School Improvement Bonds	\$ 17,233,700	15,009,200	15,009,200	11,508,000	9,543,200
Building Bonds	6,019,300	6,312,300	6,312,500	6,393,300	7,103,200
Leases	56,300	56,300	56,300	56,300	-
Bond Interest Rebate	505,000	-	-	-	-
Bond Issuance Costs	(200,900)	-	55,000	60,000	-
Maintenance Fees	14,900	4,900	14,200	12,600	12,600
	<u>23,628,300</u>	<u>21,382,700</u>	<u>21,447,200</u>	<u>18,030,200</u>	<u>16,659,000</u>
<b>Enterprise Funds:</b>					
Harbors	627,300	715,700	715,700	742,100	738,100
Wastewater	566,800	513,100	513,100	506,300	1,604,500
Water	244,600	454,700	74,600	73,600	72,600
Hospital	1,652,100	1,657,400	1,647,400	1,651,200	1,661,900
Total Enterprise Funds Debt	<u>3,090,800</u>	<u>3,340,900</u>	<u>2,950,800</u>	<u>2,973,200</u>	<u>4,077,100</u>
<b>Total Debt Service Obligation</b>	<b>\$ <u>26,719,100</u></b>	<b><u>24,723,600</u></b>	<b><u>24,398,000</u></b>	<b><u>21,003,400</u></b>	<b><u>20,736,100</u></b>

### Changes in Outstanding General Obligation Debt Service

The FY17 Total School Debt was \$17.0M. The FY18 projected school debt is \$15.0M or 11.8% under FY17, and then decreases by \$3.4M to \$11.5M in FY19.

# DEBT SERVICE FUND

## COMPARATIVES

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>EXPENDITURES:</b>					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	31,600	58,000	58,000	66,200	113,900
'06B School (\$44.06M)	3,893,900	-	-	-	-
'06C School (\$5.995M)	745,500	-	-	-	-
'08A School (\$27.4M of \$36.695M)	3,223,200	3,225,900	3,225,900	-	-
'08A School (\$9.295M of \$36.395M)	1,093,400	1,094,900	1,094,900	-	-
'08B School (\$2.805M)	289,600	283,100	283,100	-	-
'09 School (\$1.17M)	137,400	137,800	137,800	138,000	137,700
'10 School (\$6M)	739,000	729,700	729,700	717,500	707,800
'11 School (\$5.8M)	657,800	658,800	658,800	657,300	659,600
'12 I Refund '00B &'02 (\$5.685M)	1,091,600	-	-	-	-
'12 II Refund '03A (\$9.08M)	1,920,400	1,940,300	1,940,300	1,958,400	-
'12 III A Bay Sch (\$11.3M)	1,234,400	1,225,600	1,225,600	1,199,700	1,168,200
'12 III Adair/Ken Turf (\$1.19M)	130,000	129,000	129,000	126,400	123,000
'12 III A Bay Sch Heating (\$700K)	76,500	76,000	76,000	74,300	72,400
'13 III A Bay Sch (\$7.345M)	902,500	903,700	903,700	905,500	903,700
'15II GO 2005A Refund (\$3.39M)	698,100	705,400	705,400	705,800	708,800
'16-III/IV 2006B Refund (\$17.575M)	368,800	3,841,000	3,841,000	3,861,500	3,849,800
'18 GO 2008A&B Refund (\$5.057M)	-	-	-	1,097,400	1,098,300
<b>Total School Debt</b>	<b>17,233,700</b>	<b>15,009,200</b>	<b>15,009,200</b>	<b>11,508,000</b>	<b>9,543,200</b>
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	37,600	61,100	61,100	13,500	14,800
'08C Pool (OTC) (\$662K)	43,600	37,000	37,000	89,500	65,000
'09 Pool (\$11.245M)	1,348,200	1,358,000	1,358,000	1,306,800	1,331,100
'10 Pool (\$7.58M)	400,000	400,000	400,000	400,000	400,000
'12 III Refund '03B (\$7.415M)	917,000	919,000	919,000	928,300	937,100
'13 I CIP (\$2.6M)	202,400	203,600	203,600	199,600	204,600
'14 II CIP (\$11.2M)	910,500	909,900	909,900	908,400	909,000
'14 I Seawalk CIP (\$6.055M)	403,800	407,800	407,800	404,800	406,500
'15 Port CIP (\$26.63M)	1,689,400	1,687,500	1,687,500	1,692,500	1,688,200
'16-III/IV CIP Go (\$2.635M)	66,800	328,400	328,600	331,900	332,700
'18 CIP GO (\$5.9M)	-	-	-	118,000	814,200
<b>Total Building Debt</b>	<b>6,019,300</b>	<b>6,312,300</b>	<b>6,312,500</b>	<b>6,393,300</b>	<b>7,103,200</b>
Bond Maintenance Fees	14,900	4,900	14,200	12,600	12,600
Arbitrage Rebate	505,000	-	-	-	-
Bond Issuance Costs	(200,900)	-	55,000	60,000	-
Lease: '15 JPD Equip	28,800	28,800	28,800	28,800	-
Lease: '15 CCFR Equip	27,500	27,500	27,500	27,500	-
<b>Total Areawide Debt</b>	<b>\$ 23,628,300</b>	<b>21,382,700</b>	<b>21,447,200</b>	<b>18,030,200</b>	<b>16,659,000</b>



# DEBT SERVICE FUND

## COMPARATIVES, CONTINUED

	FY17 Actuals	FY18		FY19 Adopted Budget	FY20 Approved Budget
		Amended Budget	Projected Actuals		
<b>FUNDING SOURCES:</b>					
Interest Income	30,000	-	-	-	-
Federal Subsidy	209,700	216,700	202,100	193,200	183,400
School Construction Reimb.	9,722,800	11,106,700	10,895,000	8,450,500	7,096,000
Property Tax	6,567,000	6,322,300	6,285,900	6,396,700	6,396,700
Support From:					
Sales Tax	2,319,600	2,755,000	2,755,000	1,040,000	-
Port Development Fund	2,093,200	2,095,300	2,095,300	2,097,400	2,094,800
Roaded Service Area	28,800	28,800	28,800	28,800	-
Fire Service Area	27,500	27,500	27,500	27,500	-
Capital Projects	-	-	-	-	-
General Fund Balance Tfr	2,786,000	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 23,784,600</b>	<b>22,552,300</b>	<b>22,289,600</b>	<b>18,234,100</b>	<b>15,770,900</b>
<b>FUND BALANCES</b>					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
<b>End of Period Reserve</b>	<b>\$ 2,097,000</b>	<b>2,097,000</b>	<b>2,097,000</b>	<b>2,097,000</b>	<b>2,097,000</b>
Beginning Available Balance	3,600,000	3,756,300	3,756,300	4,598,700	4,802,600
Increase (Decrease) in Available	156,300	1,169,600	842,400	203,900	(888,100)
<b>End of Period Available</b>	<b>\$ 3,756,300</b>	<b>4,925,900</b>	<b>4,598,700</b>	<b>4,802,600</b>	<b>3,914,500</b>
Beginning Fund Balance Total:	5,697,000	5,853,300	5,853,300	6,695,700	6,899,600
Ending Fund Balance Total:	5,853,300	7,022,900	6,695,700	6,899,600	6,011,500

# NOTES

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# DEFINITIONS OF FUNDS

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## 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

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*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

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*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.

Exhibit 3

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# DEFINITIONS OF FUNDS

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- 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

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<b>Accrual Basis</b>	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.
<b>Accrued Expenses</b>	Expenses incurred but not due until a later date.
<b>Ad Valorem Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
<b>Amortization</b>	(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.
<b>Appropriation Ordinance</b>	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.
<b>Assessed Valuation</b>	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.
<b>Assessment Roll</b>	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.
<b>Balanced Budget</b>	A budget in which proposed expenditures do not exceed total estimated revenues and reserves.
<b>Bond</b>	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.
<b>Borough</b>	A self-governing incorporated town.
<b>Budget</b>	<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><b>Actuals</b> – The actual expenditures incurred and funding sources received during the year indicated.</p> <p><b>Adopted Budget</b> – A financial plan that has been officially adopted by the City and Borough Assembly.</p> <p><b>Amended Budget</b> – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.</p>

# GLOSSARY

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**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.

Exhibit 3

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# GLOSSARY

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<b>Commodities and Services</b>	A budgeted expenditure category including general goods and contractual professional services.
<b>Contingency</b>	An appropriation of funds to cover unforeseen events, which may occur during the budget year.
<b>Core Services</b>	These are the unique, independent and major functions provided by a department, which directly support its "mission statement".
<b>Cost of Services Measurement Focus</b>	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).
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Depreciation</b>	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
<b>Encumbrances</b>	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
<b>Encumbrances/ Commitments Carried Over</b>	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
<b>Employment Status</b>	<p><b>Permanent Full Time (PFT):</b> Appointments averaging not less than 37.5 hours per week.</p> <p><b>Permanent Part Time (PPT):</b> Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p><b>Part-time Limited (PTL):</b> 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><b>Permanent Seasonal (PS):</b> 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>
<b>Expenditures</b>	<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>

Exhibit 3

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# GLOSSARY

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<b>Expenses</b>	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.
<b>Fines and Forfeitures</b>	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.
<b>Fiscal Year</b>	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.
<b>Fixed Assets</b>	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.
<b>Fleet Fund</b>	The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.
<b>Formal Budgetary Integration</b>	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.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>F.T.E. (Full Time Equivalent)</b>	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.
<b>GAAP</b>	Generally Accepted Accounting Principles.
<b>General Fund</b>	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.
<b>General Ledger</b>	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.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
<b>General Support</b>	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
<b>Goals</b>	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.

# GLOSSARY

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<b>Income</b>	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.
<b>Income Before Operating Transfers</b>	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.
<b>Incremental Request</b>	Programs and services which departments would like to have added (in priority order) if resources are available.
<b>Interdepartmental Charges</b>	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
<b>Interdepartmental Charges Sales Tax</b>	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.
<b>Interest Income</b>	Revenue associated with CBJ management activities of investing idle cash in approved securities.
<b>Interfund Loans</b>	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
<b>Interfund Transfers</b>	<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"><li>Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.</li><li>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.</li><li>Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.</li></ol> <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

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

## **Intergovernmental Revenues**

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

## **Internal Control**

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

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

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

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

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

## **Lease-Purchase Agreements**

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

## **Maintenance**

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

## **Major Funds**

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

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

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

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

# GLOSSARY

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<b>Measurement Focus</b>	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.
<b>Mill Levy</b>	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.
<b>Mission Statement</b>	A statement of purpose for why the department or function exists.
<b>Modified Accrual Basis</b>	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.
<b>Net Income</b>	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.
<b>Non-Core Services</b>	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.
<b>Nonmajor Funds</b>	Those funds not meeting the criteria for a major fund. See Major Funds.
<b>Operating Budget</b>	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.
<b>Operating Income</b>	The excess of proprietary fund operating revenues over operating expenses.
<b>Personnel Services</b>	Salaries and related costs (benefits) of permanent, part time and temporary employees.
<b>Projected</b>	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
<b>Property Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.

# GLOSSARY

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<b>Refund</b>	(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.
<b>Reserve</b>	(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.
<b>Resources</b>	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
<b>Revenues</b>	(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.
<b>Service Area</b>	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.
<b>Special Assessment Fund (L.I.D.)</b>	The capital improvement fund established to account for improvements financed in part by property owner assessments.
<b>Spending Measurement Focus</b>	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.
<b>Target Budgets</b>	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.



Presented by: The Manager  
Introduced: April 4, 2018  
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2018-10

**An Ordinance Establishing the Rate of Levy for Property Taxes  
for Calendar Year 2018 Based Upon the Proposed Budget for Fiscal Year 2019.**

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, 2018, based upon the proposed budget for Fiscal Year 2019 beginning July 1, 2018.


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

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

Adopted this 4<sup>th</sup> day of June, 2018.

  
Kendell D. Koelsch, Mayor

Attest:

  
Laurie J. Sica, Municipal Clerk

# NOTES

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This page has been left for notes.



Ordinance of the City and Borough of Juneau

Serial No. 2018-11

**An Ordinance Appropriating Funds from the Treasury  
for FY19 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, 2018, and ending June 30, 2019. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

<b>ESTIMATED REVENUE:</b>	
State Support	<b>S 18,075,000</b>
Federal Support	3,306,400
Taxes	102,686,800
Charges for Services	136,667,200
Licenses, Permits, Fees	11,163,300
Fines and Forfeitures	308,700
Rentals and Leases	4,838,600
Investment & Interest Income	2,948,400
Sales	678,800
Other Revenue	<b>323,200</b>
<b>Total Estimated Revenue</b>	<b><u>280,996,400</u></b>
General Governmental Fund Balance Decrease	1,998,000
All Other Funds Fund Balance (Increase)/Decrease	(5,626,600)
Support From Other Funds	<u>66,111,500</u>
<b>Total Estimated Funding Sources</b>	<b><u>S 343,479,300</u></b>

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

**APPROPRIATION:**

**General Governmental Funds:**

Mayor and Assembly	\$ 5,538,500
City Manager	2,827,700
City Clerk	377,000
Human Resources	648,400
Management Information Systems	2,794,700
Capital City Fire	4,285,700
Capital City Rescue	4,511,100
Capital Transit	6,929,000
Community Development	2,992,700
General Engineering	530,000
Finance	5,752,400
Law	2,363,100
Libraries	3,534,800
Parks and Recreation:	
Parks and Landscape	2,213,200
Recreation	5,763,400
Visitor Services	1,148,800
Police	15,658,000
Streets	5,395,200
Support To Other Funds:	
School District	27,789,100
Debt Service	56,300
All Other Funds	825,000
Interdepartmental Charges	(4,579,100)
Capital Projects Indirect Cost Allocation	(524,300)
<b>Total</b>	<b>96,830,700</b>

**Special Revenue Funds:**

Sales Tax	1,081,800
Hotel Tax	24,500
Tobacco Excise Tax	41,100
Affordable Housing	116,000
Downtown Parking	461,700
Eaglecrest	2,700,500
Lands	1,153,000
Library Minor Contributions	100,000
Marine Passenger Fee	5,500
Port Development	5,500
Support To Other Funds	59,444,200
<b>Total</b>	<b>65,133,800</b>

<b>Debt Service Funds</b>	<b>\$ 18,030,200</b>
<b>Special Assessment Funds:</b>	
Special Assessment	121,400
Support To Other Funds	251,000
<b>Total</b>	<b><u>372,400</u></b>
<b>Jensen-Olson Arboretum</b>	<b>90,000</b>
<b>Enterprise:</b>	
Juneau International Airport	7,492,900
Bartlett Regional Hospital	100,692,400
Boat Harbors	4,015,500
Docks	1,782,000
Water	3,446,600
Wastewater	11,344,500
Waste Management	1,444,900
Support To Other Funds	5,445,000
Interdepartmental Charges	(11,000)
<b>Total</b>	<b><u>135,652,800</u></b>
<b>Internal Service Funds:</b>	
Equipment Acquisition	3,476,300
Fleet Maintenance	2,153,500
Building Maintenance	2,509,000
Risk Management	22,620,200
Interdepartmental Charges	(29,109,600)
<b>Total</b>	<b><u>1,649,400</u></b>
<b>Capital Projects:</b>	
Capital Projects	23,627,500
CIP Engineering	2,092,500
<b>Total</b>	<b><u>25,720,000</u></b>
<b>Total Appropriation</b>	<b><u>\$ 343,479,300</u></b>

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

Adopted this 4<sup>th</sup> day of June, 2018.

  
Kendell D. Koelsch, Mayor

Attest:

  
Laurie J. Sica, Municipal Clerk

Ordinance of the City and Borough of Juneau

Serial No. 2018-12

**An Ordinance Appropriating Funds from the Treasury  
for FY19 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, 2018, and ending June 30, 2019. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

**ESTIMATED REVENUE:**

State Support	\$ 47,159,900
Federal Support	5,127,300
User Fees, Permits, and Donations	3,607,200
Student Activities Fundraising	2,100,000
<b>Total Revenue</b>	<b>\$ 57,994,400</b>

**TRANSFERS IN:**

General Governmental Fund School District Support:	
Operations	26,412,600
Special Revenue	195,000
Student Activities	1,181,500
<b>Total Transfers In</b>	<b>\$ 27,789,100</b>

Fund Balance Decrease	16,400
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<b>Total Estimated Funding Sources</b>	<b>\$ 85,799,900</b>
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Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

**APPROPRIATION:**

General Operations	\$ 70,161,000
Special Revenue	7,194,500
Other	8,444,400
<b>Total Appropriation</b>	<b>\$ 85,799,900</b>

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

Adopted this 14<sup>th</sup> day of May, 2018.

Kendell D Koelsch  
Kendell D. Koelsch, Mayor

Attest:

Laurie J Sica  
Laurie J. Sica, Municipal Clerk

**RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2819(c)**

**A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2019 through 2024, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2019.**

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 2019 through Fiscal Year 2024, and has determined the capital improvement project priorities for Fiscal Year 2019.

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 2019 - 2024," dated June 1, 2018, 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 2019 - 2024," are pending capital improvement projects to be undertaken in FY19:



**FISCAL YEAR 2019  
GENERAL SALES TAX IMPROVEMENTS**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	275,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	270,000
Parks & Recreation	Sports Field Resurfacing & Repairs	80,000
Parks & Recreation	Capital School Park Ret. Wall Design & Short Term Repairs	200,000
Parks & Recreation	Deferred Building Maintenance - Downtown Library Windows	175,000
<b>General Sales Tax Improvements Total</b>		<b>\$ 1,000,000</b>

**FISCAL YEAR 2019  
AREAWIDE SALES TAX PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Manager's Office	Vehicle and Equipment Wash Bays	1,150,000
Street Maintenance	Pavement Management	1,200,000
Street Maintenance	Areawide Drainage Improvements	250,000
Street Maintenance	McGinnis Subdivision Improvements - Ph 4(Heron)	1,000,000
Street Maintenance	Downtown Street Improvements PH 3	1,100,000
Street Maintenance	Gold Creek Flume Repairs	300,000
Street Maintenance	Sidewalk & Stairway Repairs	300,000
Street Maintenance	Birch Lane Improvements Ph 2 - Mendenhall to Dogwood	1,000,000
Street Maintenance	Columbia and Poplar Reconstruction	2,100,000
Capital Transit	Bus Shelters /Interim Valley Transit Center Improvements	500,000
Engineering	EV (Electric Vehicle) Charging Infrastructure	25,000
Engineering	Contract Specification and Contract Language Update	65,000
Parks & Trail Maintenance	Christopher Trail - Cope Park to Flume	90,000
Parks & Trail Maintenance	Crow Hill Trail - Gast School to Crow Hill Road	20,000
<b>Areawide Sales Tax Priorities Total</b>		<b>\$ 9,100,000</b>

\* Operating Budget Funding

**FISCAL YEAR 2019  
TEMPORARY 1% SALES TAX PRIORITIES  
Voter Approved Sales Tax 10/01/13 - 09/30/18**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Manager's Office	Bonded Debt Service	1,040,000 *
Manager's Office	Budget Reserve	400,000 *
Manager's Office	IT - Infrastructure Upgrades	400,000
Engineering	North Douglas Crossing	250,000
Engineering	Business Case/High Level Cost Estimate of New City Hall	150,000
Eaglecrest	Snow Making Equipment	250,000
Manager's Office	JACC Expansion - Performing Arts Center	250,000 *
Parks & Recreation	Lemon Creek Park	250,000
Parks & Recreation	Off-Highway Vehicle (OHV) Park	100,000
Parks & Recreation	Deferred Building Maintenance	380,000
Parks & Recreation	Deferred Building Maintenance - Arboretum Building Repairs	120,000
Public Works	Waste - RecycleWorks Waste Diversion Program	200,000 *
<b>Temporary 1% Sales Tax Priorities Total</b>		<b>\$ 3,790,000</b>

\* Operating Budget Funding



**FISCAL YEAR 2019  
TEMPORARY 1% SALES TAX PRIORITIES**

**Voter Approved Sales Tax 10/01/18 - 09/30/23**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Manager's Office	IT - Infrastructure Upgrades	400,000
Manager's Office	Affordable Housing Fund	400,000 *
Public Works	Wastewater Infrastructure Maintenance - JDTP Structural Imp	2,000,000
Parks & Recreation	Building Maintenance	500,000
School District	JSD Buildings Major Maintenance / Match	800,000
Hospital	BRH - Rainforest Recovery Center Upgrades	1,800,000
Public Works	Waste - RecycleWorks Waste Diversion Program	200,000 *
<b>Temporary 1% Sales Tax Priorities Total</b>		<b><u>\$ 6,100,000</u></b>

\* Operating Budget Funding

**FISCAL YEAR 2019  
MARINE PASSENGER FEE PRIORITIES**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Manager's Office	Public/Private Port Infrastructure Plan	\$ 150,000
Port of Juneau	Visitor Information Kiosk Replacement - Replacement	150,000
Port of Juneau	Downtown Restroom - Construction (new)	500,000
Port of Juneau	Small Cruiseship Moorage Master Planning	150,000
Engineering	Downtown Sidestreets Phase III	900,000
Engineering	Downtown Wayfinding and Interpretive Signs	450,000
Engineering	Seawalk Major Maintenance	85,000
Engineering	Seawalk Next Phases	250,000
<b>Marine Passenger Fee Priorities Total</b>		<b><u>\$ 2,635,000</u></b>

**FISCAL YEAR 2019  
WATER ENTERPRISE FUND**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Water Utility	Last Chance Basin Underground Fuel Tank Removal and Reloc.	\$ 215,000
Water Utility	Lee Street Pump Station Replacement	500,000
Water Utility	Salmon Creek Filter Plant Upgrades (ADEC Grant Match)	100,000
Water Utility	Crow Hill and Cedar Park PS Control Updates	300,000
Water Utility	Areawide Watermain Repairs	100,000
Water Utility	Birch Lane - Mendenhall to Dogwood	100,000
Water Utility	Columbia and Poplar Reconstruction	220,000
Water Utility	Pavement Management Utility Adjustments	20,000
Water Utility	ADOT Project Utility Adjustments	45,000
<b>Water Enterprise Fund Total</b>		<b><u>\$1,600,000</u></b>

**FISCAL YEAR 2019  
WASTEWATER ENTERPRISE FUND**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Wastewater Utility	Gruening Park Pump Station Replacement	\$ 800,000
Wastewater Utility	Kaiser Forcemain Replacement (Mendenhall River Erosion)	1,000,000
Wastewater Utility	JD Clarifier and Digester tank Floor Improvements	225,000
Wastewater Utility	Anode Repl. on Under Water Portion of Outer Drive FM	250,000
Wastewater Utility	JDTP Infrastructure Imprvmnts (Aeration and Clarifier Roof)	1,000,000
Wastewater Utility	JDTP Vactor Dump/Decant Fac. & Grit Handling Imprvmnts)	125,000
Wastewater Utility	Birch Lane Sewer Replacement	100,000
Wastewater Utility	Columbia and Poplar Reconstruction	220,000
Wastewater Utility	McGinnis Subdivision Utility Adjustments	15,000
Wastewater Utility	Calhoun (8th to Gold Creek) Sewer Replacement	50,000
Wastewater Utility	Pavement Management Utility Adjustments	20,000
Wastewater Utility	ADOT Project Utility Adjustments	40,000
<b>Wastewater Enterprise Fund Total</b>		<b><u>\$ 3,845,000</u></b>

**FISCAL YEAR 2019  
LANDS FUND**

<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>FY19 BUDGET</b>
Lands	Pits and Quarries Infrastructure Maintenance and Expansion	\$ 100,000
	<b>LANDS Fund Total</b>	<b>\$ 100,000</b>

**ORDINANCE 2018-11 CAPITAL PROJECTS FUNDING TOTAL** **\$ 25,680,000**

**ORDINANCE 2018-11 OPERATING BUDGET FUNDING TOTAL** **\$ 2,490,000 \***

*\* Operating Budget Funding*

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2019-2024," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY19, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2019  
HOSPITAL UNSCHEDULED FUNDING**

<b>DEPARTMENT</b>	<b>PROJECT</b>	
Hospital	Medical Arts Building Roof Replacement	\$ 400,000
	<b>HOSPITAL Unscheduled Funding Total</b>	<b>\$ 400,000</b>

**FISCAL YEAR 2019  
AIRPORT UNSCHEDULED FUNDING**

<b>DEPARTMENT</b>	<b>PROJECT</b>	
Airport	Design/Const. Passenger Boarding Bridge gate 2	\$ 2,000,000
Airport	Design/Const. Terminal Reno Ph 2 incl. Dep Lnge Exit Lane	1,300,000
Airport	Design SREF Phase 2 Sand/Chemical Storage/Fuel	300,000
Airport	Space Reconfig - Old Dining Room/Kit. for Admin & Tenants	250,000
Airport	Design&Install Terminal Camera Surveillance System	200,000
Airport	26 MALSR (FAA F&E Project)	3,750,000
	<b>AIRPORT Unscheduled Funding Total</b>	<b>\$ 7,800,000</b>

**FISCAL YEAR 2019  
DOCKS AND HARBORS UNSCHEDULED FUNDING**

<b>DEPARTMENT</b>	<b>PROJECT</b>	
Harbors	Statter Harbor Breakwater Safety Improvements	333,000
Harbors	Areawide Anode Installation Matching Funds	300,000
Harbors	ABMS D&H/UAS Cost Share Agreement	350,000
Harbors	Cost Share with ACOE for Breakwater Feasibility	500,000
	<b>Docks &amp; Harbors Unscheduled Funding Total</b>	<b>\$ 1,483,000</b>

**FISCAL YEAR 2019  
EAGLECREST UNSCHEDULED FUNDING REQUESTS**

<b>DEPARTMENT</b>	<b>PROJECT</b>	
Eaglecrest	Upper Loop Overnight Cabin	\$ 50,000
	<b>Eaglecrest Unscheduled Funding Requests Total</b>	<b>\$ 50,000</b>

**FISCAL YEAR 2019  
ENGINEERING & PW UNSCHEDULED FUNDING REQUESTS**

<b>DEPARTMENT</b>	<b>PROJECT</b>	
Engineering & PW	Facility Upgrades	\$ 1,000,000
Engineering & PW	Water Building Upgrades	300,000
	<b>Engineering &amp; PW Unscheduled Funding Requests Total</b>	<b>\$ 1,300,000</b>

**Section 2. Fiscal Year 2019 Budget.** It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY19 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2019 Budget.

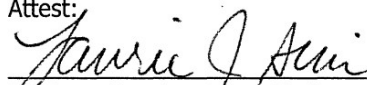
**Section 3. State and Federal Funding.** To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. 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 4<sup>th</sup> day of June, 2018.

  
Kendell D. Koelsch Mayor

Attest:

  
Laurie J. Sica, Municipal Clerk

# NOTES

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This page has been left for notes.